



KENSINGTON FIRE PROTECTION DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
AGENDA

Wednesday, February 21st, 2024, 7:00pm
Kensington Community Center, 59 Arlington Avenue,
Kensington, CA 94707 (in-person and hybrid)

7575 164th Ave NE, Redmond, Washington, 98052
(Remote location – President Levine)

How to Submit Public Comments:

Prior to the meeting: Members of the public may submit public comment to the Board President and Board Clerk prior to the meeting by emailing: public.comment@kensingtonfire.org by 2:00pm the day of the regular meeting, or by the time posted on the special meeting agenda. Such comments will be noted as received and their contents orally summarized; however, if you attend the meeting, you will need to make your comment during the meeting.

During the meeting: Public comment will be taken on each agenda item, and comment on issues not on the agenda will be taken at the beginning of the meeting. Please address your comments to the Board of Directors and not to staff and/or the audience. Members of the public who attend the meeting either in-person or via Zoom are allowed to provide public comment verbally with a maximum allowance of 3 minutes per individual comment, subject to the Chair's discretion. Each member of the public will be allotted the same maximum number of minutes to speak as set by the Chair, except that public speakers using interpretation assistance will be allowed to testify for twice the amount of the public testimony time limit (California Government Code section 54954.3(a)).

In-person: At points in the meeting when the meeting chair requests public comment, members of the public participating in-person can simply raise their hand to be recognized.

Via Zoom: If participating via internet, please click the "raise hand" feature located within the Zoom application screen. If connected via telephone, please dial "*9" (star, nine).

Accommodations: To enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title 1), if you need special assistance to participate, please email public.comment@kensingtonfire.org 48 hours prior to the meeting.

Agenda and supplemental materials: This agenda is available on the KFPD website under the relevant meeting date: <https://www.kensingtonfire.org/governance>. Please note that supplemental materials will be posted on the website with the agenda as soon as they are available prior to the meeting. Additional information or materials may be presented at the meeting itself.

PLEASE NOTE: The District will use Zoom to allow virtual access to this meeting. This additional means of access is provided as a courtesy to the public and is not required by law. The meeting will continue to be conducted at the physical address provided above regardless of any interruption or failure of the Zoom transmission.

Hybrid Meeting Option via Zoom Internet Address:

https://us06web.zoom.us/j/81216434918?pwd=TaXmulS_oR4JLayALg1-PEE-fA0MpQ.5MLevYEPkdRFPMP

Telephone Access:

(720) 707-2699 or (346) 248-7799 or (253) 215-8782

Webinar ID: 812 1643 4918

Passcode: 112233

1. CALL TO ORDER/ROLL CALL

President Levine, Vice President Madugo, Director Stein, Secretary Watt

2. PUBLIC COMMENT

Under "Public Comment," the public may address the Board on any subject not listed on the agenda. Please address your comments to the Board of Directors and not to staff and/or the audience. Each speaker may address the Board once under Public Comment for a limit of three minutes. The public will be given an opportunity to speak on each agenda item and once the public comment portion of any item on this agenda has been closed by the Board, no further comment from the public will be permitted unless authorized by the Board. The Board cannot act on items not listed on the agenda and, therefore, cannot respond to non-agenda issues brought up under Public Comment other than to provide general information.

3. ADOPTION OF CONSENT ITEMS

Items listed below are consent items, which are considered routine by the Board of Directors and will be enacted by one motion. The Board of Directors has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, that item will be removed from the list of consent items and considered separately on the agenda. (Supporting material)

- a. **Approval of Minutes** of the Board of Directors meeting of 01/17/2024 (Approve)
- b. **Acceptance of Incident Activity Report** January 2024 (Accept)
- c. **Approval of Monthly Transmittal** 02/21/2024 (Approve)
- d. **Approval of Monthly Financial Reports** 01/31/2024 (Approve)
- e. **FY 2022-23 OPEB Actuarial Report** (Accept)
- f. **Authorize the General Manager/Interim General Manager to Enter Into Necessary Agreements to Allow Mr. Bakker, Who Intends to Join a New Law Firm in March, to Continue Serving as District Counsel** (Approve)

4. FIRE CHIEF'S REPORT (Supporting Material)

Action = Presentation/Discussion

5. EMERGENCY PREP COORDINATOR'S REPORT (Supporting Material)

Action = Presentation/Discussion

6. OLD BUSINESS – None

7. NEW BUSINESS

a. **Board Vacancy And Appointment Process** (Supporting Material)

Action = Review, discuss, direct staff, and/or approve

The process and documents related to the appointment process for the Board Vacancy are provided for discussion, direction, and/or approval.

b. Appoint Board Members to the Finance Committee – Levine

Action = Appointment made by President for approval by the Board

c. At-Will Employment Agreement for Interim General Manager (Supporting Material)

Action = Discuss and approve an Interim General Manager At-Will Employment Agreement with associated adjustments to the FY2023-2024 budget to accommodate the terms.

d. Mid-Year Budget Review and Adjustments – Morris-Mayorga (Supporting Material)

Action = Discuss and approve revisions to the current FY budget

e. Request a bid from Marjang to prepare a layout of the PSB that would locate the police department on the first floor of the PSB with the use of 100 sq. ft. on the second floor– Watt (Supporting Material)

Action = Review material, discuss and request a bid from Marjang

f. Public Safety Building Project Update – Morris-Mayorga (Supporting Material)

Action = Presentation/Discussion

A brief progress update on the PSB Seismic Renovation will be presented.

8. GENERAL MANAGER’S REPORT (Supporting Material)

Action = Presentation/Discussion

9. COMMITTEE REPORTS

Informational reports from Board members or staff covering the following assignments:

a. Emergency Preparedness Committee Meeting – Levine/Madugo (Supporting Material)

Action = Report on EPC Meeting and Discussion

b. Finance Committee Meeting – Stein/Watt (Supporting Material)

i. Transparency Process for Fiscal Analysis – posting documentation to website

Action = Report on FC Meeting, Discussion, and Staff direction as determined

10. OUTSIDE AGENCIES REPORTS

a. Contra Costa Special Districts Association

Action = Appoint new Board member representative

11. ADJOURNMENT

The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, March 20, 2024 at 7:00pm at the Kensington Community Center. The deadline for agenda items to be included in the Board packet is Wednesday, March 6, 2024, by 1:00pm. The deadline for agenda-related materials to be included in the Board Packet is Wednesday, March 13, 2024, by 1:00pm.



KENSINGTON FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING MINUTES

DATE/TIME: January 17, 2024, 7:00PM

LOCATION: Kensington Community Center, 59 Arlington Avenue, Kensington (and hybrid)

PRESENT: Directors: President Julie Stein, Vice President Director Daniel Levine,
Director Danielle Madugo, Director Larry Nagel, Director Jim Watt
Staff: Board Clerk Candace Eros Diaz, GM Mary Morris-Mayorga,
Fire Chief Eric Saylor
Consultant: EP Coordinator Johnny Valenzuela, Legal Counsel John Bakker

1. CALL TO ORDER/ROLL CALL

President Julie Stein called the meeting to order at 7:06 p.m. and confirmed the roll call.

2. PUBLIC COMMENT (00:03:17)

Director Larry Nagel announced his retirement as of January 31, 2024.

KFPD firefighters and Fire Chief Eric Saylor thanked Director's Dommer and Nagel for their service to the KFPD board and presented them with plaques of appreciation. Several members of the public as well as Directors Levine, Madugo, Stein and Watt also thanked Director Nagel for his service to the board and commented on his retirement.

3. OATH OF OFFICE for Director Madugo (00:00:44)

This agenda item was taken out of order.

There was no public comment.

4. OLD BUSINESS - *Continued from December 20, 2023 BOD Meeting*

a. ELECTION OF OFFICERS FOR CALENDAR YEAR 2024 (00:18:27)

The board discussed the item.

There was no public comment.

MOTION: M/s Nagel/Watt Motion to elect Director Daniel Levine as President for the calendar year 2024.

VOTE:

Ayes: Levine, Madugo, Nagel, Stein, and Watt

Nays: None

Absent: None

Motion passed 5-0-0

Video Time Stamped: 00:22:27

The board discussed the item.

There was no public comment.

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| MOTION: M/s Levine/Nagel Motion to elect Director Danielle Madugo as Vice President calendar year 2024. | |
| VOTE: Ayes: Levine, Madugo, Nagel, Stein, and Watt Nays: None Absent: None | |
| Motion passed 5-0-0 | Video Time Stamped: 00:23:28 |

The board discussed the item.

There was no public comment.

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| MOTION: M/s Stein/Levine Motion to elect Director Jim Watt as Secretary calendar year 2024. | |
| VOTE: Ayes: Levine, Madugo, Nagel, Stein, and Watt Nays: None Absent: None | |
| Motion passed 5-0-0 | Video Time Stamped: 00:25:16 |

5. ADOPTION OF CONSENT ITEMS (00:26:07)

President Levine proposed to approve all consent items on the agenda with a single motion. The board did not remove any items.

- a. **Approval of Minutes** of the Board of Directors meetings of 11/15/2023 (Revised), 12/20/2023
- b. **Acceptance of Incident Activity Report** December 2023
- c. **Approval of Monthly Transmittal** 01/17/2024
- d. **Approval of Monthly Financial Reports** 12/31/2023
- e. **Annual Meeting Schedule for 2024**

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| MOTION: M/s Nagel/Stein Motion to approve consent items 5a-5e. | |
| VOTE: Ayes: Levine, Madugo, Nagel, Stein, and Watt Nays: None Absent: None | |
| Motion passed 5-0-0 | Video Time Stamped: 00:27:21 |

6. FIRE CHIEF'S REPORT (00:27:34)

Fire Chief Eric Saylor presented the report as included in the packet. He provided operations, training, and public safety updates.

A member of the public thanked the KFPD firefighters and Chief Saylor for their work on the reported incidents.

There was no additional public comment.

7. EMERGENCY PREP COORDINATOR'S REPORT (00:31:38)

EP Coordinator Johnny Valenzuela presented the report including presentation. He highlighted community engagement events, district communications/publications, initiatives/deliverables, and past meetings.

A member of the public thanked EP Coordinator Valenzuela for his work and reported their experience with receiving a Replanting Grant.

There was no additional public comment.

8. NEW BUSINESS (00:40:20)

a. Presentation and Discussion of Fiscal Analysis Proposal between the KFPD Board of Directors and Ridgeline Municipal Services

GM Mary Morris-Mayorga introduced and provided background on the item. Mr. Dimitry Semenov of Ridgeline Municipal Services presented the proposal as included in the packet and provided his recommendations. The board discussed the item and posed questions to Mr. Semenov.

Two members of the public thanked Mr. Semenov for his presentation and highlighted some of his comments. A member of the public also noted Director Nagel's retirement may slow down the fiscal analysis process and recommended the board utilize GM Morris-Mayorga's guidance on the item prior to her departure. They also opined that the community is in favor of consolidation.

There was no additional public comment.

b. Discuss the two emails sent by Mr. Semenov concerning Ridgeline's willingness to proceed with a financial analysis on consolidation (01:35:53)

Director Stein introduced and provided background on the item. The board and Mr. Semenov discussed the item.

There was no public comment.

c. Consider approving the above-referenced Proposal as submitted on December 8, 2023 or with requested modifications based on the foregoing presentation and discussion between the Board and Ridgeline Municipal Services (01:39:04)

GM Morris-Mayorga introduced and provided background on the item. The board discussed the item and Mr. Semenov provided additional comments and recommendations. Mr.

Semenov confirmed the RFP was recommended for approval by the KPPCSD general manager and noted the overall timeline was not discussed by their board. Legal Counsel John Bakker opined on the overall timeline noted in the Proposal and the board's ability to make adjustments to it. He also noted he is comfortable with the Proposal as presented and that everyone is in agreement on the timeline as proposed and the agreement does not need to be revised. It was determined that the timeline listed in the proposal is flexible so will accommodate the work.

A member of the public asked if the current Proposal is what's needed if the KFPD chooses to consolidate with another fire district. Another member of the public commented on the community's efforts to elect board members who would consider consolidation.

There was no additional public comment.

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| MOTION: M/s Watt/Nagel Motion to proceed with the study with Ridgeline Municipal Services as presented and submitted on December 8, 2023. | |
| VOTE: Ayes: Levine, Madugo, Nagel, Stein, and Watt Nays: None Absent: None | |
| Motion passed 5-0-0 | Video Time Stamped: 01:58:34 |

d. Consideration of cost-sharing any engagement with Ridgeline with the KPPCSD, including specifying a cost-sharing ratio or cost-sharing amount of any approved original or modified Proposal (01:58:55)

GM Morris-Mayorga introduced and provided background on the item. The board discussed the item and Mr. Semenov provided additional comments and recommendations. Mr. Semenov stated Ridgeline Municipal Services's final recommendations are indifferent to and independent of the proposal's funding sources. Director Watt stated he is in favor of a 50/50 cost-sharing ratio with the KPPCSD.

A member of the public commented that 50/50 cost-sharing seemed fair and reiterated that the KPPCSD and the KFPD boards both have information to provide to Ridgeline Municipal Services before their work on the Proposal can begin.

There was no additional public comment.

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| MOTION: M/s Stein/Nagel Motion to approve the cost-sharing of the agreement with the KPPCSD at a ratio of 50/50 for this engagement and in addition compensate Ridgeline Municipal Services \$1200 for making an in-person presentation at the KFPD BOD meeting on January 17, 2024. | |
| VOTE: Ayes: Levine, Madugo, Nagel, Stein, and Watt Nays: None Absent: None | |
| Motion passed 5-0-0 | Video Time Stamped: 02:11:53 |

e. Approval of Proposed Contract for Annual Audits of Fiscal Year 2023 - 2027
(02:12:11)

GM Morris-Mayorga presented the report as included in the packet. The board discussed the item.

There was no public comment.

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| MOTION: M/s Stein/Watt Motion to approve the audit proposal from Nigro & Nigro for Annual Audits of Fiscal Year 2023 - 2027 and to authorize the GM to sign the engagement letter on behalf of the district. | |
| VOTE: Ayes: Levine, Madugo, Nagel, Stein, and Watt Nays: None Absent: None | |
| Motion passed 5-0-0 | Video Time Stamped: 02:18:33 |

f. Local Hazard Mitigation Plan (LHMP) Draft Review of Submittal to County (02:18:50)

GM Morris-Mayorga presented the report as included in the packet. The board discussed the item.

There was no public comment.

g. Public Safety Building Project Update (02:28:38)

GM Morris-Mayorga presented the report as included in the packet.

There was no board discussion or public comment.

h. Interim General Manager Recruitment (02:31:51)

GM Morris-Mayorga introduced and provided background on the item and asked the board for direction. The board discussed the item. President Levine appointed Director Watt and himself to a temporary ad-hoc committee to find an Interim GM.

There was no public comment.

9. GENERAL MANAGER'S REPORT (02:39:27)

GM Morris-Mayorga presented the report as included in the packet. The board discussed the item.

There was no public comment.

10. COMMITTEE REPORTS (02:41:00)

a. Emergency Preparedness Committee Meeting

There was no report. However, the board discussed committee membership in light of Director Nagel's retirement announcement and Director Madugo's appointment.

There was no public comment.

b. Finance Committee Meeting

There was no report.

11. OUTSIDE AGENCIES REPORTS

a. Contra Costa Special Districts Association

There was no report.

12. ADJOURNMENT President Levine adjourned the meeting at 9:50 p.m.

The next Board of Directors meeting will occur on February 21, 2024

MINUTES PREPARED BY: Candace Eros Diaz and Mary Morris-Mayorga

These minutes were approved at the Board Meeting of the Kensington Fire Protection District on February 21, 2024.

Attest:

Secretary of the Board



EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530

(510) 215-4450 • FAX (510) 232-4917

www.el-cerrito.org



DATE: February 8, 2024

TO: Kensington Fire Protection District Board Members

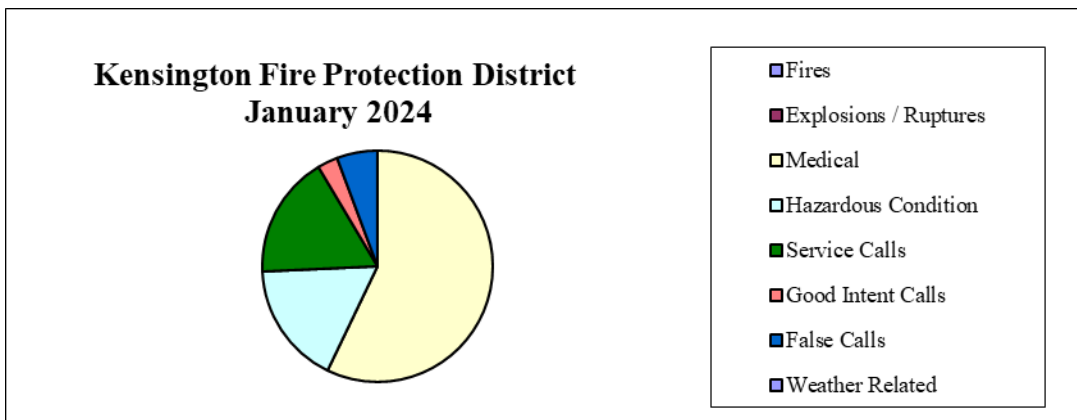
FROM: Jose Castrejon: Battalion Chief

RE: **Incident Activity Reports for January 2024**

Thirty-five incidents occurred during January in the community of Kensington. This is a decrease of six incidents from the previous month. Please see the attached “Incident Log” for the dates and times, locations, and types of incidents the Fire Department responded to this past month. During this same time, Engine 155 responded to a total of eighty-one calls for service, an increase of nineteen incidents from the previous month. Overall, the El Cerrito-Kensington Fire Department has responded to 419 calls for service for the year.

The chart below shows the seven incident response types tracked by the State and National fire incident reporting systems. The following is the number of responses for each type, the percentage of the total calls for each type, and all the responses in the community of Kensington.

| | | | <u>Percentages</u> |
|--------------------------|--|-----------|--------------------|
| 1: Fires | <i>(Structure, Trash, Vehicles, Vegetation Fires)</i> | 0 | 0.00% |
| 2: Explosions / Ruptures | <i>(Over Pressure/Ruptures, Explosions, Bombs)</i> | 0 | 0.00% |
| 3: Medical | <i>(EMS, Vehicle Accidents, Extrication Rescue)</i> | 20 | 57.14% |
| 4: Hazardous Condition | <i>(Chemical Spills, Leaks, Down Power Lines)</i> | 6 | 17.14% |
| 5: Service Calls | <i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i> | 6 | 17.14% |
| 6: Good Intent Calls | <i>(Cancelled En Route, Wrong Location)</i> | 1 | 2.86% |
| 7: False Calls | <i>(Wrong Company/Unit Dispatched)</i> | 2 | 5.71% |
| 8: Weather Related | <i>(flooding, wind, lightning)</i> | 0 | 0.00% |
| Totals | | 35 | 100.00% |



**E55 Responses
January 2024**

| # | Incident | Date | Type | Street | Type | City | Apparatus |
|----------|-----------------|--------------------|-------------|---------------|-------------|-------------|------------------|
| 1 | 0024000348 | 01-Jan-24 18:46:35 | 733 | Ashbury | AVE | El Cerrito | E155 |
| 2 | 0024000458 | 02-Jan-24 01:29:52 | 611M | Golf Course | DR | Orinda | E155 |
| 3 | 0024000526 | 02-Jan-24 08:51:01 | 412 | Colgate | AVE | Kensington | E155 |
| 4 | 0024000958 | 03-Jan-24 08:52:56 | 321 | Scott | ST | El Cerrito | E155 |
| 5 | 0024001106 | 03-Jan-24 15:11:29 | 322 | Arlington | AVE | Kensington | E155 |
| 6 | 0024001354 | 04-Jan-24 08:30:25 | 321 | Highgate | RD | Kensington | E155 |
| 7 | 0024001409 | 04-Jan-24 10:29:23 | 611X | Arlington | BLVD | El Cerrito | E155 |
| 8 | 0024001424 | 04-Jan-24 10:56:42 | 900A | Craft | AVE | El Cerrito | E155 |
| 9 | 0024001457 | 04-Jan-24 12:35:22 | 740 | Potrero | AVE | El Cerrito | E155 |
| 10 | 0024001620 | 04-Jan-24 21:14:43 | 611X | San Pablo | AVE | El Cerrito | E155 |
| 11 | 0024001630 | 04-Jan-24 21:45:46 | 321 | Columbia | AVE | Kensington | E155 |
| 12 | 0024001771 | 05-Jan-24 08:38:38 | 554 | Liberty | ST | El Cerrito | E155 |
| 13 | 0024001772 | 05-Jan-24 08:39:27 | 622 | El Dorado | AVE | El Cerrito | E155 |
| 14 | 0024001811 | 05-Jan-24 09:47:40 | 150 | Cutting | BLVD | El Cerrito | E155 |
| 15 | 0024001833 | 05-Jan-24 10:59:46 | 5000 | Lawrence | ST | El Cerrito | E155 |
| 16 | 0024001850 | 05-Jan-24 11:31:50 | 321 | Contra Costa | DR | El Cerrito | E155 |
| 17 | 0024001942 | 05-Jan-24 14:40:26 | 321 | Cedar | ST | El Cerrito | E155 |
| 18 | 0024001950 | 05-Jan-24 14:58:28 | 611M | San Pablo | AVE | El Cerrito | E155 |
| 19 | 0024001971 | 05-Jan-24 15:41:46 | 321 | Gladys | AVE | El Cerrito | E155 |
| 20 | 0024002530 | 07-Jan-24 00:07:01 | 321 | Shevlin | DR | El Cerrito | E155 |
| 21 | 0024002558 | 07-Jan-24 02:52:12 | 5000 | Columbia | AVE | Kensington | E155 |
| 22 | 0024002637 | 07-Jan-24 09:25:24 | 321 | Don Carol | DR | El Cerrito | E155 |
| 23 | 0024002859 | 07-Jan-24 18:46:13 | 611X | Purdue | AVE | Kensington | E155 |
| 24 | 0024003065 | 08-Jan-24 09:02:35 | 321 | Highland | BLVD | Kensington | E155 |
| 25 | 0024003100 | 08-Jan-24 10:36:48 | 321 | Stanford | AVE | Kensington | E155 |
| 26 | 0024003122 | 08-Jan-24 11:27:10 | 5000 | Pomona | AVE | El Cerrito | E155 |
| 27 | 0024003223 | 08-Jan-24 15:09:36 | 611F | Portola | DR | El Cerrito | E155 |
| 28 | 0024003381 | 08-Jan-24 22:25:05 | 321 | Terrace | DR | El Cerrito | E155 |
| 29 | 0024003498 | 09-Jan-24 09:11:39 | 611 | Buckingham | DR | El Cerrito | E155 |
| 30 | 0024003593 | 09-Jan-24 13:06:36 | 611 | Grizzly Peak | BLVD | Orinda | E155 |
| 31 | 0024003610 | 09-Jan-24 13:56:11 | 321 | Amherst | AVE | Kensington | E155 |

**E55 Responses
January 2024**

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|-----------|------------|--------------------|------|--------------|------|------------|------|
| 32 | 0024003796 | 09-Jan-24 22:48:15 | 321 | Grizzly Peak | BLVD | Kensington | E155 |
| 33 | 0024004349 | 11-Jan-24 09:47:01 | 611M | Fairmount | AVE | El Cerrito | E155 |
| 34 | 0024004459 | 11-Jan-24 13:16:35 | 321 | Lake | DR | Kensington | E155 |
| 35 | 0024004467 | 11-Jan-24 13:37:41 | 554 | Bonnie | DR | El Cerrito | E155 |
| 36 | 0024005201 | 13-Jan-24 07:52:13 | 321 | Shevlin | PL | El Cerrito | E155 |
| 37 | 0024005252 | 13-Jan-24 11:20:41 | 550 | Franciscan | WAY | Kensington | E155 |
| 38 | 0024005609 | 14-Jan-24 10:35:27 | 321 | Cambridge | AVE | Kensington | E155 |
| 39 | 0024005968 | 15-Jan-24 09:02:44 | 321 | Arlington | BLVD | El Cerrito | E155 |
| 40 | 0024006411 | 16-Jan-24 09:42:26 | 400 | Anson | WAY | Kensington | E155 |
| 41 | 0024006630 | 16-Jan-24 17:08:45 | 554 | Everett | ST | El Cerrito | E155 |
| 42 | 0024007042 | 17-Jan-24 15:50:09 | 550 | Lake | DR | Kensington | E155 |
| 43 | 0024007085 | 17-Jan-24 17:49:22 | 400 | Colusa | AVE | El Cerrito | E155 |
| 44 | 0024007322 | 18-Jan-24 09:37:02 | 611X | Schmidt | LN | El Cerrito | E155 |
| 45 | 0024007540 | 18-Jan-24 18:11:17 | 321 | Columbia | AVE | Kensington | E155 |
| 46 | 0024007718 | 19-Jan-24 07:24:06 | 321 | Everett | ST | El Cerrito | E155 |
| 47 | 0024007775 | 19-Jan-24 10:27:50 | 321 | Fairmount | AVE | El Cerrito | E155 |
| 48 | 0024007873 | 19-Jan-24 14:43:23 | 733 | Arlington | BLVD | El Cerrito | E155 |
| 49 | 0024007880 | 19-Jan-24 14:57:47 | 554 | Contra Costa | DR | El Cerrito | E155 |
| 50 | 0024008136 | 20-Jan-24 10:10:51 | 321 | Don Carol | DR | El Cerrito | E155 |
| 51 | 0024008198 | 20-Jan-24 13:17:21 | 321 | Franciscan | WAY | Kensington | E155 |
| 52 | 0024008453 | 21-Jan-24 06:45:00 | 743 | Lincoln | AVE | El Cerrito | E155 |
| 53 | 0024008820 | 22-Jan-24 07:00:15 | 735 | Ardmore | RD | Kensington | E155 |
| 54 | 0024008855 | 22-Jan-24 08:26:53 | 321 | Don Carol | DR | El Cerrito | E155 |
| 55 | 0024009324 | 23-Jan-24 09:32:22 | 735 | Cypress | AVE | El Cerrito | E155 |
| 56 | 0024009341 | 23-Jan-24 10:09:38 | 321 | Albemarle | ST | El Cerrito | E155 |
| 57 | 0024009382 | 23-Jan-24 11:14:56 | 321 | Coventry | RD | Kensington | E155 |
| 58 | 0024009387 | 23-Jan-24 11:16:00 | 321 | Buckingham | DR | El Cerrito | E155 |
| 59 | 0024009976 | 24-Jan-24 19:58:07 | 554 | Contra Costa | DR | El Cerrito | E155 |
| 60 | 0024009985 | 24-Jan-24 20:41:27 | 745 | Ashbury | AVE | El Cerrito | E155 |
| 61 | 0024010020 | 24-Jan-24 23:36:34 | 5000 | Kenyon | AVE | Kensington | E155 |
| 62 | 0024010496 | 25-Jan-24 23:26:19 | 442 | Arlington | BLVD | El Cerrito | E155 |
| 63 | 0024010524 | 26-Jan-24 02:58:17 | 321 | Beloit | AVE | Kensington | E155 |

**E55 Responses
January 2024**

| | | | | | | | |
|-----------|------------|--------------------|------|---------------|------|------------|------|
| 64 | 0024010568 | 26-Jan-24 08:13:06 | 740 | Eureka | AVE | El Cerrito | E155 |
| 65 | 0024010604 | 26-Jan-24 09:27:50 | 321 | Gelston | PL | El Cerrito | E155 |
| 66 | 0024010721 | 26-Jan-24 14:22:00 | 611 | Carlson | BLVD | El Cerrito | E155 |
| 67 | 0024010766 | 26-Jan-24 16:08:55 | 321 | Leneve | PL | El Cerrito | E155 |
| 68 | 0024010886 | 26-Jan-24 21:52:38 | 444 | King | DR | El Cerrito | E155 |
| 69 | 0024010992 | 27-Jan-24 08:38:43 | 735 | Highland | BLVD | Kensington | E155 |
| 70 | 0024011070 | 27-Jan-24 11:49:12 | 611 | Grizzly Peak | BLVD | Orinda | E155 |
| 71 | 0024011459 | 28-Jan-24 10:26:46 | 321 | Highgate | RD | Kensington | E155 |
| 72 | 0024011564 | 28-Jan-24 16:11:02 | 743 | Carquinez | AVE | El Cerrito | E155 |
| 73 | 0024011577 | 28-Jan-24 16:52:17 | 321 | Highgate | RD | Kensington | E155 |
| 74 | 0024011824 | 29-Jan-24 09:14:14 | 321 | Tamalpais | AVE | El Cerrito | E155 |
| 75 | 0024011873 | 29-Jan-24 10:59:44 | 400 | Belmont | AVE | El Cerrito | E155 |
| 76 | 0024012143 | 30-Jan-24 00:24:42 | 321 | Highland | BLVD | Kensington | E155 |
| 77 | 0024012247 | 30-Jan-24 09:34:37 | 5000 | Richardson | RD | Kensington | E155 |
| 78 | 0024012357 | 30-Jan-24 13:31:48 | 735 | El Cerrito | PLZ | El Cerrito | E155 |
| 79 | 0024012534 | 30-Jan-24 19:54:13 | 5000 | Berkeley Park | BLVD | Kensington | E155 |
| 80 | 0024012913 | 31-Jan-24 18:40:11 | 321 | Contra Costa | DR | El Cerrito | E155 |
| 81 | 0024012941 | 31-Jan-24 20:17:29 | 550 | Don Carol | DR | El Cerrito | E155 |

**Kensington Incidents
January 2024**

| # | Incident | Date | Type | Street | Type | st City | Apparatus |
|----------|-----------------|--------------------|-------------|---------------|-------------|----------------|------------------|
| 1 | 0024000526 | 02-Jan-24 08:51:01 | 412 | Colgate | AVE | Kensington | E155 |
| 2 | 0024000968 | 03-Jan-24 09:11:26 | 444 | Beloit | AVE | Kensington | E152 |
| 3 | 0024001106 | 03-Jan-24 15:11:29 | 322 | Arlington | AVE | Kensington | E155 |
| 4 | 0024001354 | 04-Jan-24 08:30:25 | 321 | Highgate | RD | Kensington | E155 |
| 5 | 0024001630 | 04-Jan-24 21:45:46 | 321 | Columbia | AVE | Kensington | E155 |
| 6 | 0024002558 | 07-Jan-24 02:52:12 | 5000 | Columbia | AVE | Kensington | E155 |
| 7 | 0024002859 | 07-Jan-24 18:46:13 | 611X | Purdue | AVE | Kensington | E155 |
| 8 | 0024003065 | 08-Jan-24 09:02:35 | 321 | Highland | BLVD | Kensington | E155 |
| 9 | 0024003100 | 08-Jan-24 10:36:48 | 321 | Stanford | AVE | Kensington | E155 |
| 10 | 0024003115 | 08-Jan-24 11:12:42 | 321 | Ardmore | RD | Kensington | E152 |
| 11 | 0024003610 | 09-Jan-24 13:56:11 | 321 | Amherst | AVE | Kensington | E155 |
| 12 | 0024003796 | 09-Jan-24 22:48:15 | 321 | Grizzly Peak | BLVD | Kensington | E155 |
| 13 | 0024004459 | 11-Jan-24 13:16:35 | 321 | Lake | DR | Kensington | E155 |
| 14 | 0024004975 | 12-Jan-24 16:38:26 | 321 | Ocean View | AVE | Kensington | E151 |
| 15 | 0024005252 | 13-Jan-24 11:20:41 | 550 | Franciscan | WAY | Kensington | E155 |
| 16 | 0024005609 | 14-Jan-24 10:35:27 | 321 | Cambridge | AVE | Kensington | E155 |
| 17 | 0024006411 | 16-Jan-24 09:42:26 | 400 | Anson | WAY | Kensington | E155 |
| 18 | 0024006928 | 17-Jan-24 11:30:31 | 445 | Coventry | RD | Kensington | E151 |
| 19 | 0024007042 | 17-Jan-24 15:50:09 | 550 | Lake | DR | Kensington | E155 |
| 20 | 0024007540 | 18-Jan-24 18:11:17 | 321 | Columbia | AVE | Kensington | E155 |
| 21 | 0024008198 | 20-Jan-24 13:17:21 | 321 | Franciscan | WAY | Kensington | E155 |
| 22 | 0024008820 | 22-Jan-24 07:00:15 | 735 | Ardmore | RD | Kensington | E155 |
| 23 | 0024009330 | 23-Jan-24 09:47:32 | 444 | Coventry | RD | Kensington | E152 |
| 24 | 0024009382 | 23-Jan-24 11:14:56 | 321 | Coventry | RD | Kensington | E155 |
| 25 | 0024009693 | 24-Jan-24 06:12:56 | 321 | Ocean View | AVE | Kensington | E151 |
| 26 | 0024010020 | 24-Jan-24 23:36:34 | 5000 | Kenyon | AVE | Kensington | E155 |
| 27 | 0024010524 | 26-Jan-24 02:58:17 | 321 | Beloit | AVE | Kensington | E155 |
| 28 | 0024010708 | 26-Jan-24 13:38:34 | 440 | Kingston | RD | Kensington | E152 |
| 29 | 0024010992 | 27-Jan-24 08:38:43 | 735 | Highland | BLVD | Kensington | E155 |
| 30 | 0024011459 | 28-Jan-24 10:26:46 | 321 | Highgate | RD | Kensington | E155 |
| 31 | 0024011577 | 28-Jan-24 16:52:17 | 321 | Highgate | RD | Kensington | E155 |

**Kensington Incidents
January 2024**

| | | | | | | | |
|-----------|------------|--------------------|------|---------------|------|------------|------|
| 32 | 0024012143 | 30-Jan-24 00:24:42 | 321 | Highland | BLVD | Kensington | E155 |
| 33 | 0024012247 | 30-Jan-24 09:34:37 | 5000 | Richardson | RD | Kensington | E155 |
| 34 | 0024012534 | 30-Jan-24 19:54:13 | 5000 | Berkeley Park | BLVD | Kensington | E155 |
| 35 | 0024012753 | 31-Jan-24 11:11:48 | 321 | Coventry | RD | Kensington | E151 |

TO: Auditor Controller of Contra Costa County:

TRANSMITTAL - APPROVAL

Forwarded herewith are the following invoices and claims for goods and services received which have been approved for payment:

**KENSINGTON FPD
TRANSMITTAL - APPROVAL
Invoices**

PY/CY:
BATCH #.:
DATE : 2/21/2024
LOCATION #: 13
FILENAME: KENSINGTON

| VEND # | VENDOR NAME | INVOICE DATE | DESCRIPTION | FUND /ORG | SUB-ACCT | TASK | OPT. | ACTIVITY /WORK AUTH. | ENCUMB (P.O.) / Invoice # | P/C | PAYMENT AMOUNT |
|--------------|---------------------|--------------|---------------------------------------|-----------|----------|------|------|----------------------|---------------------------|-----|-------------------|
| 50151 | El Cerrito | 2/1/2024 | Fire Protection Services 01/01/2024 | 7840 | 2328 | | | | | | 352,043.49 |
| 50390 | CWS | 1/31/2024 | PSB Renovation Hard Costs | 7487 | 2310 | | | | App 15 | | 305,937.39 |
| 50180 | Mack5 | 12/31/2023 | PSB Renovation Soft Costs-Constr Mgmt | 7487 | 2310 | | | | 5677 | | 18,151.25 |
| 50180 | Mack5 | 1/31/2024 | PSB Renovation Soft Costs-Constr Mgmt | 7487 | 2310 | | | | 5711 | | 22,785.00 |
| 50147 | KFPD Revolving Fund | 2/21/2024 | Reimburse Revolving fund | 7840 | 2490 | | | | | | 90,890.69 |
| TOTAL | | | | | | | | | | | 789,807.82 |

Kensington FPD Approval

Board President

General Manager

Kensington Fire Protection District
 Checking Account Replenishment
 February 21, 2024

Transactions:

| Payee | Date | Expenses | Description |
|---|------------|--------------|---|
| Vision Service Plan | 01/02/2024 | \$ 258.48 | VSP Payment January 2024 |
| PG&E | 01/02/2024 | \$ 526.84 | Electric Service STMT 12/12/2023 |
| M Morris-Mayorga/Candace Eros-Diaz | 01/05/2024 | \$ 5,632.78 | Payroll |
| Fed/State | 01/05/2024 | \$ 3,183.82 | Payroll Tax Withholding |
| Heartland Payroll | 01/05/2024 | \$ 104.53 | Payroll Processing Fee |
| Google | 01/08/2024 | \$ 388.80 | Email Service |
| CalPERS | 01/08/2024 | \$ 4,359.84 | Retiree Health |
| Copy Central | 01/17/2024 | \$ 259.53 | Printing/Copying |
| East Bay Sanitary | 01/17/2024 | \$ 541.64 | Refuse Collection |
| GRAND FLOWERS | 01/18/2024 | \$ 66.15 | Director Nagel retirement |
| Copy Central | 01/19/2024 | \$ 39.89 | Printing/Copying |
| M Morris-Mayorga/Candace Eros-Diaz | 01/22/2024 | \$ 6,659.70 | Payroll |
| Fed/State | 01/22/2024 | \$ 3,662.54 | Payroll Tax Withholding |
| Heartland Payroll | 01/22/2024 | \$ 134.53 | Payroll Processing Fee |
| PG&E | 01/23/2024 | \$ 10.53 | Gas Service |
| Comcast | 01/23/2024 | \$ 204.86 | Internet |
| Copy Central | 01/30/2024 | \$ 7.41 | Printing/Copying |
| Propac | 01/30/2024 | \$ 2,401.66 | Emergency Prep Kits |
| PG&E | 01/30/2024 | \$ 490.02 | Electric Service |
| Terminix | 01/31/2024 | \$ 157.00 | Pest Control |
| Adobe Inc | 01/02/2024 | \$ 19.99 | PDF Software |
| Zoom | 01/08/2024 | \$ 459.80 | Zoom Payment |
| Hulu | 01/19/2024 | \$ 76.99 | Monthly TV Subscription for Temp Facility |
| Ooma, Inc | 01/22/2024 | \$ 81.81 | Office Telephone 01/22/2024 |
| Comcast | 01/22/2024 | \$ 205.20 | Internet |
| Meyers Nave (Check #995303) | 01/02/2024 | \$ 3,208.68 | Legal Services through November 31, 2023 |
| Unitarian Church of Berkley (Check #995306) | 01/03/2024 | \$ 44.20 | Temp Facilities - Lot Rental (January 2024) |
| Altivu (Check #995307) | 01/11/2024 | \$ 8,970.89 | Emergency Prep Coordinator |
| Marjang Architecture (Check #995308) | 01/10/2024 | \$ 24,137.33 | PSB Renovation Project - Architect |
| Kensington Police Protection Community Ser | 01/18/2024 | \$ 4,877.10 | Temp Facilities - Admin Sublet (November & December 2023) |
| Locked In Fire & Engineering (Check #995310) | 01/16/2024 | \$ 600.00 | PSB Renovation Soft Costs - Fire Alarm Plans |
| Marjang Architecture (Check #995311) | 01/12/2024 | \$ 14,197.15 | PSB Renovation Project - Architect |
| James Art (Check #995312) | 01/24/2024 | \$ 600.00 | FPE Review of Fire Alarm |
| Applied Materials Engineering Inc (Check #995313) | 01/12/2024 | \$ 2,521.00 | PSB Renovation Seismic Nov 2023 |
| Advanced Systems Group, LLC (Check #995314) | 01/31/2024 | \$ 1,800.00 | Pro Services Engineer - AV meetings |

| | |
|---|--------------|
| Net Withdrawals for Replenishment | \$ 90,890.69 |
| | \$ - |
| Replenishment Adjusted for Monthly Bills | \$ 90,890.69 |

 Board President Date

 General Manager Date

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of January 31, 2024**

Current Cash and Investments

| Cash Balance | | Comments |
|---|---------------------|---|
| Petty Cash | 200.00 | |
| KFPD Revolving Acct - Gen Fund | 188,109.10 | Balance as of 01/31/2024 |
| General Fund | 5,462,300.77 | Balance as of 01/31/2024, Pending Reconciliations |
| Special Tax Fund | 113,597.92 | Balance as of 01/31/2024, Pending Reconciliations |
| Capital Fund | 755,002.80 | Balance as of 01/31/2024, Pending Reconciliations |
| Total Cash Balance | 6,519,210.59 | |
| | | |
| Investments | | |
| LAIF Balance | 2,553,087.70 | Balance as of 01/31/2024, Pending Reconciliations |
| Total Investments | 2,553,087.70 | |
| | | |
| Total Current Cash and Investments | 9,072,298.29 | |

Kensington Fire Protection District

Balance Sheet

As of January 31, 2024

02/14/24

Accrual Basis

| | Jan 31, 24 | Jan 31, 23 | \$ Change |
|-------------------------------------|----------------------|----------------------|---------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| Petty Cash | 200.00 | 200.00 | 0.00 |
| KFPD Revolving Acct - Gen Fund | 188,109.10 | 169,925.59 | 18,183.51 |
| General Fund | 5,462,300.77 | 2,092,831.67 | 3,369,469.10 |
| Special Tax Fund | 113,597.92 | 116,340.87 | -2,742.95 |
| Capital Fund | 755,002.80 | 337,814.31 | 417,188.49 |
| Total Checking/Savings | 6,519,210.59 | 2,717,112.44 | 3,802,098.15 |
| Accounts Receivable | | | |
| Accounts Receivable | 4,805.80 | 4,805.80 | 0.00 |
| Advance on Taxes | 2,547,413.97 | 2,403,130.73 | 144,283.24 |
| Advance on Supplemental Taxes | 86,955.06 | 95,090.40 | -8,135.34 |
| Total Accounts Receivable | 2,639,174.83 | 2,503,026.93 | 136,147.90 |
| Other Current Assets | | | |
| Prepaid Services - EC | 0.00 | 0.07 | -0.07 |
| Prepaid Exp. | 6,110.33 | 3,086.81 | 3,023.52 |
| Prepaid CERBT - Retiree Trust | 745,105.48 | 745,105.48 | 0.00 |
| Investments | | | |
| LAIF Balance | 2,553,087.70 | 18,366.98 | 2,534,720.72 |
| US TBills - 4/20/23 | 0.00 | 3,000,000.00 | -3,000,000.00 |
| Fed Home Loan Bk - 9/27/23 | 0.00 | 3,500,000.00 | -3,500,000.00 |
| Total Investments | 2,553,087.70 | 6,518,366.98 | -3,965,279.28 |
| Total Other Current Assets | 3,304,303.51 | 7,266,559.34 | -3,962,255.83 |
| Total Current Assets | 12,462,688.93 | 12,486,698.71 | -24,009.78 |
| Fixed Assets | | | |
| Land | 5,800.00 | 5,800.00 | 0.00 |
| Equipment | 1,793,890.43 | 1,793,890.43 | 0.00 |
| Accumulated Depreciation-Equip | -911,477.25 | -803,767.41 | -107,709.84 |
| Building and Improvements | 2,391,581.26 | 2,391,581.26 | 0.00 |
| Accumulated Depreciation - Bldg | -1,342,172.17 | -1,276,209.07 | -65,963.10 |
| Current Capital Outlay | | | |
| PSB Renovation Soft Costs | 1,156,345.45 | 676,927.90 | 479,417.55 |
| PSB Renovation Hard Cost | 3,415,642.81 | 460,110.95 | 2,955,531.86 |
| Temp Facility - Soft Costs | 261,739.37 | 171,650.62 | 90,088.75 |
| Temp Facilities - Hard Costs | 600,096.82 | 565,039.20 | 35,057.62 |
| Temp Facilities - Lot Rental | 23,121.00 | 7,300.00 | 15,821.00 |
| Temp Facilities - Modular | 54,722.88 | 13,440.76 | 41,282.12 |
| Temp Facilities - Admin Sublet | 41,455.35 | 14,631.30 | 26,824.05 |
| Temp Facilities - Relocation | 39,489.62 | 17,294.33 | 22,195.29 |
| Fire Engine Type I | 0.00 | 104.40 | -104.40 |
| Firefighters Qtrs/Equip | 0.00 | 210.00 | -210.00 |
| Total Current Capital Outlay | 5,592,613.30 | 1,926,709.46 | 3,665,903.84 |
| Total Fixed Assets | 7,530,235.57 | 4,038,004.67 | 3,492,230.90 |
| TOTAL ASSETS | 19,992,924.50 | 16,524,703.38 | 3,468,221.12 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| Due to Revolving Acct - Gen Fnd | 1,162,289.13 | 32,823.03 | 1,129,466.10 |
| Due to Other - Issued by CCC | 11,384.86 | 186,906.02 | -175,521.16 |
| Accounts Payable | -7,965.55 | 2,274.82 | -10,240.37 |
| Total Accounts Payable | 1,165,708.44 | 222,003.87 | 943,704.57 |

Kensington Fire Protection District
Balance Sheet
As of January 31, 2024

02/14/24

Accrual Basis

| | Jan 31, 24 | Jan 31, 23 | \$ Change |
|--|----------------------|----------------------|---------------------|
| Other Current Liabilities | | | |
| PSB Renovation Loan | 1,539,460.63 | 0.00 | 1,539,460.63 |
| Deferred Inflow of Resources | 141,245.00 | 141,245.00 | 0.00 |
| Total Other Current Liabilities | 1,680,705.63 | 141,245.00 | 1,539,460.63 |
| Total Current Liabilities | 2,846,414.07 | 363,248.87 | 2,483,165.20 |
| Long Term Liabilities | | | |
| El Cerrito Reconciliation Liab. | 233,481.39 | 233,481.39 | 0.00 |
| Postretirement Health Ben Liab | 0.14 | 0.14 | 0.00 |
| Total Long Term Liabilities | 233,481.53 | 233,481.53 | 0.00 |
| Total Liabilities | 3,079,895.60 | 596,730.40 | 2,483,165.20 |
| Equity | | | |
| Fund Equity - General | 3,889,496.00 | 3,889,496.00 | 0.00 |
| Fund Equity - Capital Projects | 3,213,698.00 | 3,213,698.00 | 0.00 |
| Fund Equity - Special Revenue | 109,075.00 | 109,075.00 | 0.00 |
| Fund Equity - Gen Fixed Asset | 2,222,992.01 | 2,222,992.01 | 0.00 |
| Fund Equity | 4,557,265.37 | 3,603,478.88 | 953,786.49 |
| Net Income | 2,920,502.52 | 2,889,233.09 | 31,269.43 |
| Total Equity | 16,913,028.90 | 15,927,972.98 | 985,055.92 |
| TOTAL LIABILITIES & EQUITY | 19,992,924.50 | 16,524,703.38 | 3,468,221.12 |

Kensington Fire Protection District Profit & Loss Prev Year Comparison July 2023 through January 2024

| | Jul '23 - Jan 24 | Jul '22 - Jan 23 | \$ Change |
|--|---------------------|---------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| Property Taxes | 5,405,490.92 | 5,112,065.43 | 293,425.49 |
| Special Taxes | 200,826.80 | 200,436.70 | 390.10 |
| Other Tax Income | 326.99 | 12,133.04 | -11,806.05 |
| Lease Agreement | 0.00 | 3,050.25 | -3,050.25 |
| Interest Income | 28,292.63 | 37,040.85 | -8,748.22 |
| CERBT Reimbursement | 30,735.48 | 18,088.02 | 12,647.46 |
| Miscellaneous Income | 0.00 | 559.28 | -559.28 |
| Total Income | 5,665,672.82 | 5,383,373.57 | 282,299.25 |
| Expense | | | |
| Staff | | | |
| Wages | 109,396.52 | 76,347.72 | 33,048.80 |
| Vacation Wages | 0.00 | 5,271.36 | -5,271.36 |
| Medical/dental ins compensation | 3,333.33 | 6,000.00 | -2,666.67 |
| Payroll Taxes | 6,587.70 | 6,095.52 | 492.18 |
| Workers Compensation/Life Ins | 3,034.73 | 1,760.33 | 1,274.40 |
| Payroll Processing | 1,653.58 | 1,426.32 | 227.26 |
| Total Staff | 124,005.86 | 96,901.25 | 27,104.61 |
| RETIREE MEDICAL BENEFITS | | | |
| PERS Medical | 19,719.85 | 31,511.25 | -11,791.40 |
| Delta Dental | 5,770.17 | 6,641.53 | -871.36 |
| Vision Care | 1,486.26 | 1,938.60 | -452.34 |
| Total RETIREE MEDICAL BENEFITS | 26,976.28 | 40,091.38 | -13,115.10 |
| OUTSIDE PROFESSIONAL SERVICES | | | |
| Operational Consultant | 0.00 | 2,362.50 | -2,362.50 |
| Crime Insurance Policy | 153.16 | 536.06 | -382.90 |
| Nixle Fee | 3,182.70 | 0.00 | 3,182.70 |
| Long Term Financial Planner | 750.00 | 3,162.50 | -2,412.50 |
| Emergency Prep Coordinator | 53,673.44 | 61,366.62 | -7,693.18 |
| Accounting | 9,000.00 | 21,000.00 | -12,000.00 |
| Audit | 0.00 | 12,500.00 | -12,500.00 |
| Bank Fee | 0.00 | 25.00 | -25.00 |
| Contra Costa County Expenses | 7,003.61 | 24,207.22 | -17,203.61 |
| EI Cerrito Contract Fee | 2,419,064.68 | 2,242,031.81 | 177,032.87 |
| EI Cerrito Reconciliation(s) | 45,239.81 | 71,846.31 | -26,606.50 |
| IT Services and Equipment | 4,025.00 | 2,368.75 | 1,656.25 |
| Fire Engineer Plan Review | 240.00 | 640.00 | -400.00 |
| LAFCO Fees | 0.00 | 1,212.25 | -1,212.25 |
| Legal Fees | 2,581.20 | 11,041.92 | -8,460.72 |
| Recruitment | 8,706.00 | 13,060.00 | -4,354.00 |
| Website Development/Maintenance | 1,788.00 | 1,820.00 | -32.00 |
| Wildland Vegetation Mgmt | 0.00 | 2,500.00 | -2,500.00 |
| Total OUTSIDE PROFESSIONAL SERVICES | 2,555,407.60 | 2,471,680.94 | 83,726.66 |
| COMMUNITY SERVICE ACTIVITIES | | | |
| Public Education | 4,908.99 | 7,227.93 | -2,318.94 |
| Open Houses | 0.00 | 718.88 | -718.88 |
| Community Shredder | 2,470.50 | 4,784.69 | -2,314.19 |
| Community Sandbags | 2,373.35 | 3,940.05 | -1,566.70 |
| Total COMMUNITY SERVICE ACTIVITIES | 9,752.84 | 16,671.55 | -6,918.71 |
| DISTRICT ACTIVITIES | | | |
| Professional Development | 5,734.60 | 595.00 | 5,139.60 |

Kensington Fire Protection District Profit & Loss Prev Year Comparison July 2023 through January 2024

| | Jul '23 - Jan 24 | Jul '22 - Jan 23 | \$ Change |
|---|---------------------|---------------------|------------------|
| Office | | | |
| Mtg Room Rentals | 0.00 | 80.00 | -80.00 |
| Internet | 2,427.56 | 1,347.60 | 1,079.96 |
| Office Equipment | 0.00 | 1,189.03 | -1,189.03 |
| Office Expense | 3,860.45 | 2,485.65 | 1,374.80 |
| Office Supplies | 906.16 | 0.00 | 906.16 |
| Telephone | 600.53 | 8,377.10 | -7,776.57 |
| Total Office | 7,794.70 | 13,479.38 | -5,684.68 |
| Firefighter's Apparel & PPE | 0.00 | 1,264.02 | -1,264.02 |
| Firefighters' Expenses | 0.00 | 28,581.68 | -28,581.68 |
| Staff Appreciation | 66.15 | 0.00 | 66.15 |
| Memberships | 4,525.02 | 9,505.00 | -4,979.98 |
| Building Maintenance | | | |
| Janitorial Service | 0.00 | 806.24 | -806.24 |
| Miscellaneous Maint. | 1,975.06 | 9,364.70 | -7,389.64 |
| Total Building Maintenance | 1,975.06 | 10,170.94 | -8,195.88 |
| Building Utilities/Service | | | |
| Refuse Collection | 2,088.20 | 1,138.72 | 949.48 |
| Gas and Electric | 3,084.45 | 6,849.75 | -3,765.30 |
| Water/Sewer | 3,241.61 | 1,755.96 | 1,485.65 |
| Building Utilities/Service - Other | 517.93 | 139.98 | 377.95 |
| Total Building Utilities/Service | 8,932.19 | 9,884.41 | -952.22 |
| Total DISTRICT ACTIVITIES | 29,027.72 | 73,480.43 | -44,452.71 |
| Total Expense | 2,745,170.30 | 2,698,825.55 | 46,344.75 |
| Net Ordinary Income | 2,920,502.52 | 2,684,548.02 | 235,954.50 |
| Other Income/Expense | | | |
| Other Income | | | |
| Discount on US TBills | 0.00 | 61,625.00 | -61,625.00 |
| Discount on Fixed Security | 0.00 | 143,060.07 | -143,060.07 |
| Total Other Income | 0.00 | 204,685.07 | -204,685.07 |
| Net Other Income | 0.00 | 204,685.07 | -204,685.07 |
| Net Income | 2,920,502.52 | 2,889,233.09 | 31,269.43 |

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2023 through January 2024

| | <u>Jul '23 - Jan 24</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|-------------------------|---------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Property Taxes | 5,405,490.92 | 5,475,049.00 | -69,558.08 | 98.73% |
| Special Taxes | 200,826.80 | 201,000.00 | -173.20 | 99.91% |
| Other Tax Income | 326.99 | 25,000.00 | -24,673.01 | 1.31% |
| Lease Agreement | 0.00 | 3,050.00 | -3,050.00 | 0.0% |
| Interest Income | 28,292.63 | 216,110.00 | -187,817.37 | 13.09% |
| CERBT Reimbursement | 30,735.48 | 68,000.00 | -37,264.52 | 45.2% |
| Miscellaneous Income | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total Income | <u>5,665,672.82</u> | <u>5,990,209.00</u> | <u>-324,536.18</u> | <u>94.58%</u> |
| Expense | | | | |
| Staff | | | | |
| Wages | 109,396.52 | 163,191.00 | -53,794.48 | 67.04% |
| Vacation Wages | 0.00 | 6,816.00 | -6,816.00 | 0.0% |
| Medical/dental ins compensation | 3,333.33 | 9,333.00 | -5,999.67 | 35.72% |
| Payroll Taxes | 6,587.70 | 13,820.00 | -7,232.30 | 47.67% |
| Workers Compensation/Life Ins | 3,034.73 | 3,500.00 | -465.27 | 86.71% |
| Payroll Processing | 1,653.58 | 2,545.00 | -891.42 | 64.97% |
| Total Staff | <u>124,005.86</u> | <u>199,205.00</u> | <u>-75,199.14</u> | <u>62.25%</u> |
| RETIREE MEDICAL BENEFITS | | | | |
| PERS Medical | 19,719.85 | 52,000.00 | -32,280.15 | 37.92% |
| Delta Dental | 5,770.17 | 12,000.00 | -6,229.83 | 48.09% |
| Vision Care | 1,486.26 | 4,000.00 | -2,513.74 | 37.16% |
| Total RETIREE MEDICAL BENEFITS | <u>26,976.28</u> | <u>68,000.00</u> | <u>-41,023.72</u> | <u>39.67%</u> |
| OUTSIDE PROFESSIONAL SERVICES | | | | |
| Operational Consultant | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Nixle Fee | 3,182.70 | 4,120.00 | -937.30 | 77.25% |
| Long Term Financial Planner | 750.00 | 2,500.00 | -1,750.00 | 30.0% |
| Emergency Prep Coordinator | 53,673.44 | 108,356.00 | -54,682.56 | 49.53% |
| Accounting | 9,000.00 | 37,080.00 | -28,080.00 | 24.27% |
| Actuarial Valuation | 0.00 | 2,800.00 | -2,800.00 | 0.0% |
| Audit | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Bank Fee | 0.00 | 50.00 | -50.00 | 0.0% |
| Contra Costa County Expenses | 7,003.61 | 39,520.00 | -32,516.39 | 17.72% |
| EI Cerrito Contract Fee | 2,419,064.68 | 4,146,968.00 | -1,727,903.32 | 58.33% |
| EI Cerrito Reconciliation(s) | 45,239.81 | 77,554.00 | -32,314.19 | 58.33% |
| IT Services and Equipment | 4,025.00 | 2,500.00 | 1,525.00 | 161.0% |
| Fire Abatement Contract | 0.00 | 5,250.00 | -5,250.00 | 0.0% |
| Fire Engineer Plan Review | 240.00 | 3,000.00 | -2,760.00 | 8.0% |
| Grant Writer/Coordinator | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Risk Management Insurance | 153.16 | 21,697.00 | -21,543.84 | 0.71% |
| LAFCO Fees | 0.00 | 2,100.00 | -2,100.00 | 0.0% |
| Legal Fees | 2,581.20 | 20,600.00 | -18,018.80 | 12.53% |
| Recruitment | 8,706.00 | 14,925.00 | -6,219.00 | 58.33% |

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2023 through January 2024

| | <u>Jul '23 - Jan 24</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-------------------------|---------------------|-----------------------|--------------------|
| Water System Improvements | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Website Development/Maintenance | 1,788.00 | 3,120.00 | -1,332.00 | 57.31% |
| Wildland Vegetation Mgmt | 0.00 | 7,828.00 | -7,828.00 | 0.0% |
| Total OUTSIDE PROFESSIONAL SERVICES | 2,555,407.60 | 4,549,968.00 | -1,994,560.40 | 56.16% |
| COMMUNITY SERVICE ACTIVITIES | | | | |
| Public Education | 4,908.99 | 20,000.00 | -15,091.01 | 24.55% |
| EP Coord Expense Account | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Comm. Pharmaceutical Drop-Off | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| CERT Emerg Kits/Sheds/Prepared | 0.00 | 4,120.00 | -4,120.00 | 0.0% |
| Open Houses | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Community Shredder | 2,470.50 | 5,500.00 | -3,029.50 | 44.92% |
| Firesafe Planting Grants | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| Community Sandbags | 2,373.35 | 2,000.00 | 373.35 | 118.67% |
| Volunteer Appreciation | 0.00 | 500.00 | -500.00 | 0.0% |
| COMMUNITY SERVICE ACTIVITIES - Other | 0.00 | 500.00 | -500.00 | 0.0% |
| Total COMMUNITY SERVICE ACTIVITIES | 9,752.84 | 63,120.00 | -53,367.16 | 15.45% |
| DISTRICT ACTIVITIES | | | | |
| Professional Development | 5,734.60 | 5,000.00 | 734.60 | 114.69% |
| Office | | | | |
| Internet | 2,427.56 | 4,000.00 | -1,572.44 | 60.69% |
| Office Equipment | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Office Expense | 3,860.45 | 54,000.00 | -50,139.55 | 7.15% |
| Office Supplies | 906.16 | 1,030.00 | -123.84 | 87.98% |
| Telephone | 600.53 | 8,240.00 | -7,639.47 | 7.29% |
| Office- Other | 0.00 | 515.00 | -515.00 | 0.0% |
| Total Office | 7,794.70 | 72,785.00 | -64,990.30 | 10.71% |
| Firefighter's Apparel & PPE | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Firefighters' Expenses | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Staff Appreciation | 66.15 | 2,500.00 | -2,433.85 | 2.65% |
| Memberships | 4,525.02 | 9,500.00 | -4,974.98 | 47.63% |
| Building Maintenance | | | | |
| Gardening service | 0.00 | 500.00 | -500.00 | 0.0% |
| Building alarm | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Medical Waste Disposal | 0.00 | 2,200.00 | -2,200.00 | 0.0% |
| Janitorial Service | 0.00 | 200.00 | -200.00 | 0.0% |
| Miscellaneous Maint. | 1,975.06 | 2,000.00 | -24.94 | 98.75% |
| Total Building Maintenance | 1,975.06 | 6,400.00 | -4,424.94 | 30.86% |
| Building Utilities/Service | | | | |
| Refuse Collection | 2,088.20 | | | |
| Gas and Electric | 3,084.45 | 14,300.00 | -11,215.55 | 21.57% |
| Water/Sewer | 3,241.61 | 4,120.00 | -878.39 | 78.68% |
| Building Utilities/Service - Other | 517.93 | 3,940.00 | -3,422.07 | 13.15% |
| Total Building Utilities/Service | 8,932.19 | 22,360.00 | -13,427.81 | 39.95% |
| Total DISTRICT ACTIVITIES | 29,027.72 | 125,045.00 | -96,017.28 | 23.21% |

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2023 through January 2024

| | <u>Jul '23 - Jan 24</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------|
| Contingency | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Total Expense | <u>2,745,170.30</u> | <u>5,025,338.00</u> | <u>-2,280,167.70</u> | <u>54.63%</u> |
| Net Ordinary Income | <u>2,920,502.52</u> | <u>964,871.00</u> | <u>1,955,631.52</u> | <u>302.68%</u> |
| Net Income | <u><u>2,920,502.52</u></u> | <u><u>964,871.00</u></u> | <u><u>1,955,631.52</u></u> | <u><u>302.68%</u></u> |



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024
TO: Board of Directors
RE: FY 2022-23 OPEB ACTUARY/GASB 75 REPORT
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends that the Board accept this report as prepared by the actuary, Nicolay Consulting, and reviewed by the Finance Committee on February 13, 2024.

Background

Prior to the 1995 agreement with El Cerrito for fire protection services, the District had firefighter employees. The District provides post-retirement health benefits (medical, dental and vision) to this group of former employees who have retired from the District and to their surviving spouses and dependent children. All of the retiree's health plan premiums are paid by the District. There are currently nine participants receiving post-retirement health benefits.

This post-retirement benefit represents a liability which the District funds through an OPEB Trust which has been established with the California Employers' Retiree Benefit Trust (CERBT). This is an irrevocable trust fund that allows public employers to prefund the future cost of their retiree health insurance benefits and other post-employment benefits (OPEB) for their covered retirees.

As a participating agency of CERBT and as required for the annual audit, the OPEB Actuarial GASB 75 Report for Fiscal Year 2022-23 has been completed by Nicolay Consulting. The required information will be included in the audit and provided to CERBT for their annual reporting. The District contributed funding to CERBT in 2008 so the OPEB liability is fully funded as of the date of the Actuarial Valuation.

Fiscal Impact

The District's OPEB liability is 163% funded and decreased \$46,361 so no additional funding is needed. The cost of the GASB 75 Report is included in the Fiscal Year 2023-24 Budget.

Attachment: Fiscal Year 2022-23 OPEB Actuary/GASB 75 Report

**Kensington Fire Protection District
OPEB Plan**

**Governmental Accounting Standards Board
(GASB) Statement 75
Actuarial Valuation Date: June 30, 2021
Measurement Date: June 30, 2022
Fiscal Year End: June 30, 2023**

January 2, 2024



January 2, 2024

OPEB CONSULTANTS AND ACTUARIES
231 SANSOME STREET, SUITE 300
SAN FRANCISCO, CALIFORNIA 94104
TEL: 415-512-5300
FAX: 415-512-5314

Ms. Mary A Morris-Mayorga
Interim General Manager
Kensington Fire Protection District
217 Arlington Avenue
Kensington, CA 94707

Re: Kensington Fire Protection District GASB 75 Report for FYE June 30, 2023

Dear Ms. Morris-Mayorga,

Kensington Fire Protection District (the “District”) has retained Nicolay Consulting Group to complete this valuation of the District’s postemployment medical program (the “Plan”) as of June 30, 2022 measurement date compliant under Governmental Accounting Standards Board (GASB) Statement 75.

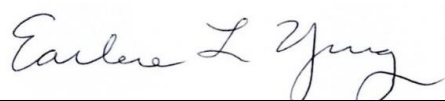
The purpose of this valuation is to determine the value of the expected postretirement benefits for current and future retirees and the Net OPEB Liability and OPEB Benefit Cost for the fiscal year ending June 30, 2023. The amounts reported herein are not necessarily appropriate for use for a different fiscal year without adjustment.

Based on the foregoing, the cost results and actuarial exhibits presented in this report were determined on a consistent and objective basis in accordance with applicable Actuarial Standards of Practice and generally accepted actuarial procedures. We believe they fully and fairly disclose the actuarial position of the Plan based on the plan provisions, employee and plan cost data submitted.

The actuarial calculations were completed under the supervision of Sue Simon and Earlene Young. They are members of the American Academy of Actuaries who meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of our knowledge, the information supplied in the actuarial valuation is complete and accurate. In our opinion, assumptions as approved by the plan sponsor are reasonably related to the experience of and expectations for the Plan.

We would be pleased to answer any questions on the material contained in this report or to provide explanation or further detail as may be appropriate.

NICOLAY CONSULTING GROUP



Earlene L Young EA, FCA, MAAA
Senior Actuary



Sue Simon ASA, MAAA, EA, FCA
Vice President & Senior Actuary

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Section I Management Summary

A) Highlights

Summary of Key Valuation Results

| | 2022 | 2021 |
|---|-------------|-------------|
| Disclosure elements as of measurement period ending June 30: | | |
| <u>Present Value of Future Benefits:</u> | | |
| Active | \$ 0 | \$ 0 |
| Retiree | 810,403 | 856,764 |
| Total | \$810,403 | \$856,764 |
| <u>Actuarial Accrued Liability or Total OPEB Liability (TOL)</u> | | |
| Active | \$ 0 | \$ 0 |
| Retiree | 810,403 | 856,764 |
| Total | \$810,403 | \$856,764 |
| Plan Fiduciary Net Position (i.e. Fair Value of Assets) | 1,318,655 | 1,601,869 |
| Net OPEB Liability (NOL) | (\$508,252) | (\$745,105) |
| Plan Fiduciary Net Position as a percentage of the TOL | 163% | 187% |
| Aggregate OPEB Expense (Exhibit 4) | (\$37,592) | (\$177,228) |
| Covered Payroll | N/A | N/A |
| Schedule of contributions for measurement period ending June 30: | | |
| Actuarially determined contributions (Exhibit 7) | \$0 | \$0 |
| Actual contributions | 0 | 0 |
| Contribution deficiency/(excess) | \$0 | \$0 |
| Employer's Share of Benefit Payments | \$87,859 | \$101,648 |
| Demographic data for measurement period ending June 30 ⁽¹⁾: | | |
| Number of active members | 0 | 0 |
| Number of retired members and beneficiaries | 9 | 9 |
| Inactive members with deferred benefits | 0 | 0 |
| Total Participants | 9 | 9 |
| Key assumptions as of the Measurement Date: | | |
| Discount rate | 6.73% | 6.73% |
| <u>Initial Trend Rate</u> | | |
| Pre-65 | 6.74% | 6.74% |
| Post-65 | 5.08% | 5.08% |
| Ultimate Rate | 4.00% | 4.00% |
| Year Ultimate Rate is Reached | 2069 | 2069 |

(1) Census data as of June 30, 2021 is used in the measurement of the TOL as of June 30, 2022. See Section III for additional details on the demographic data.

Section I Management Summary

B) Gap Analysis

The Total OPEB Liability has decreased \$46,361 from \$856,764 as of June 30, 2021 to \$810,403 as of June 30, 2022. This decrease is primarily due to interest on the total OPEB liability, offset by the expected benefit payments during the year.

Interim Valuation

This report presents liabilities as of the measurement date that are based on an interim valuation.

GASB 75 allows plan sponsors to perform valuations biennially, meaning the results for a valuation can be rolled forward to up to two GASB 75 measurement dates. The valuation date can precede a GASB 75 measurement date as long as the results would not be materially different had an updated census been collected as of the measurement date. Therefore, if the District has had a significant shift in participant demographics between the valuation date and a GASB 75 measurement date, an updated census must be collected and a full valuation performed.

When a full valuation is performed the inputs to the valuation (participant census, plan provisions, assets, and actuarial assumptions and methods) are reviewed and updated.

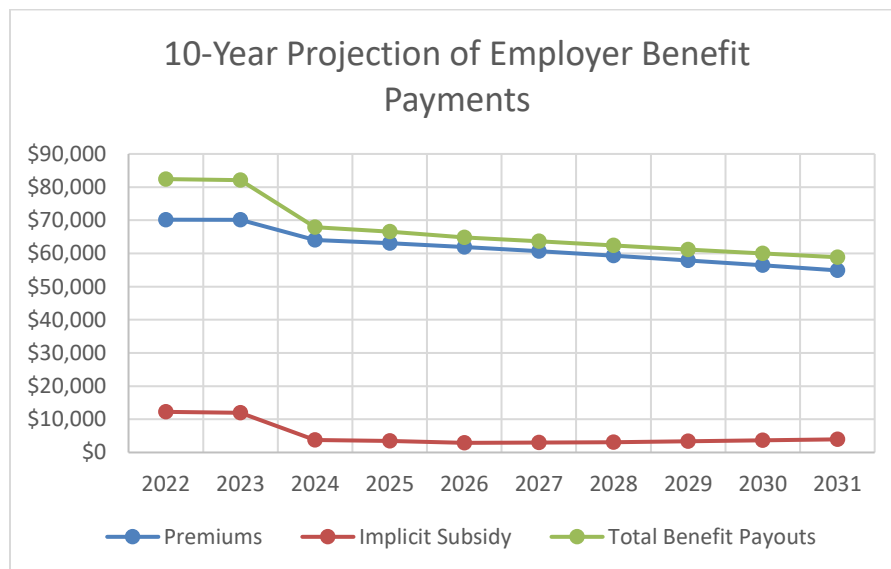
When an interim valuation is performed, only assets, plan provision changes materially impacting the results, and the discount rate to the extent that it is based on a yield or index rate for a 20-year, tax exempt general obligation municipal bond are updated.

Section I Management Summary

C) 10-Year Projection of Employer's Benefit Payments

In this table we show the projected pay-as-you-go costs (employer's share of premiums), the implicit subsidy, and total expected benefit payments. The implicit subsidy reflects the shortfall of premiums versus the true cost of coverage. The shortfall exists because claims for active employees are combined with claims of retirees (who generally are older and cost more) to develop a single flat premium paid by both groups.

| Plan Year Beginning 7/1 | Employer's Share of Premiums | Implicit Subsidy | Total |
|-------------------------|------------------------------|------------------|----------|
| 2022 | \$70,178 | \$12,244 | \$82,422 |
| 2023 | \$70,154 | \$11,947 | \$82,101 |
| 2024 | \$64,064 | \$3,809 | \$67,873 |
| 2025 | \$63,087 | \$3,442 | \$66,529 |
| 2026 | \$61,948 | \$2,901 | \$64,849 |
| 2027 | \$60,677 | \$2,981 | \$63,658 |
| 2028 | \$59,299 | \$3,130 | \$62,429 |
| 2029 | \$57,866 | \$3,343 | \$61,209 |
| 2030 | \$56,398 | \$3,617 | \$60,015 |
| 2031 | \$54,895 | \$3,960 | \$58,855 |



Section I Management Summary

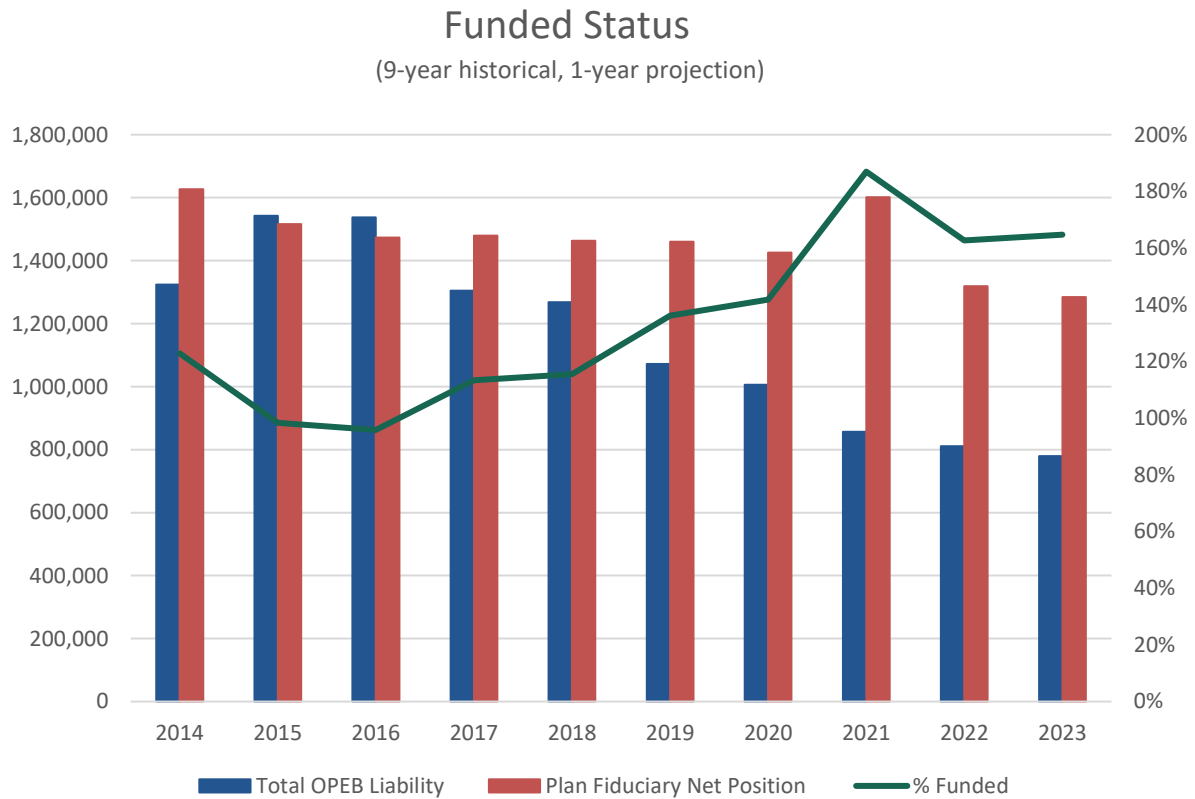
D) Breakdown of Explicit and Implicit Liabilities

| | Explicit | Implicit | Total |
|---|----------------|---------------|----------------|
| Present Value of Future Benefits | | | |
| Actives | \$ 0 | \$ 0 | \$ 0 |
| Retirees | <u>726,652</u> | <u>83,751</u> | <u>810,403</u> |
| Total | \$726,652 | \$83,751 | \$810,403 |
| Actuarial Accrued Liability | | | |
| Actives | \$ 0 | \$ 0 | \$ 0 |
| Retirees | <u>726,652</u> | <u>83,751</u> | <u>810,403</u> |
| Total | \$726,652 | \$83,751 | \$810,403 |
| Normal Cost 2022-23 | \$0 | \$0 | \$0 |

Section I Management Summary

E) Funding Progress

Below is an illustration of the funded status of the Plan for the past 9 years, and a projection of the next year looking forward:



Section II GASB 75 Exhibits

A) Schedule of Changes in Net OPEB Liability (Exhibit 1)

| | 2022 | 2021 |
|---|--------------------|--------------------|
| <u>Total OPEB Liability</u> | | |
| Service cost | \$ 0 | \$ 0 |
| Interest | 54,752 | 64,309 |
| Change of benefit terms | 0 | 0 |
| Differences between expected and actual experience | (13,254) | 13,722 |
| Changes of assumptions | 0 | (125,183) |
| Benefit payments | <u>(87,859)</u> | <u>(101,648)</u> |
| Net change in Total OPEB Liability | (\$46,361) | (\$148,800) |
| Total OPEB Liability – beginning (a) | \$856,764 | \$1,005,564 |
| Total OPEB Liability – ending (b) | \$810,403 | \$856,764 |
| <u>Plan Fiduciary Net Position</u> | | |
| Contributions – employer | \$ 0 | \$ 0 |
| Contributions – employee | 0 | 0 |
| Net investment income | (194,954) | 278,361 |
| Benefit payments | (87,859) | (101,648) |
| Administrative expense | (401) | (513) |
| Other | <u>0</u> | <u>0</u> |
| Net change in Plan Fiduciary Net Position | (\$283,214) | \$176,200 |
| Plan Fiduciary Net Position – beginning (c) | \$1,601,869 | \$1,425,669 |
| Plan Fiduciary Net Position – ending (d) | \$1,318,655 | \$1,601,869 |
| Net OPEB Liability - beginning (a) – (c) | (\$745,105) | (\$420,105) |
| Net OPEB Liability – ending (b) – (d) | (\$508,252) | (\$745,105) |
| Plan Fiduciary Net Position as a percentage of the TOL | 163% | 187% |
| Covered employee payroll | N/A | N/A |
| NOL as percentage of covered employee payroll | N/A | N/A |

Section II GASB 75 Exhibits

B) Summary of Changes in Net OPEB Liability (Exhibit 2)

| | Total OPEB Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability (a)-(b) |
|--|--------------------------------|--|----------------------------------|
| Measurement as of June 30, 2021: | \$856,764 | \$1,601,869 | (\$745,105) |
| Recognized Changes Resulting from: | | | |
| ▪ Service cost | - | - | - |
| ▪ Interest | 54,752 | - | 54,752 |
| ▪ Diff. between expected and actual experience | (13,254) | - | (13,254) |
| ▪ Changes of assumptions | - | - | - |
| ▪ Net investment income | - | (194,954) | 194,954 |
| ▪ Benefit payments | (87,859) | (87,859) | - |
| ▪ Contributions – employer | - | - | - |
| ▪ Contributions – employee | - | - | - |
| ▪ Administrative expense | - | (401) | 401 |
| ▪ Change of benefit terms | - | - | - |
| Net Changes | (\$46,361) | (\$283,214) | \$236,853 |
| Measurement as of June 30, 2022: | \$810,403 | \$1,318,655 | (\$508,252) |

Section II GASB 75 Exhibits

C) Derivation of Significant Actuarial Assumptions

Long-term Expected Rate of Return – As of the June 30, 2021 valuation date, the long-term expected rates of return for each major investment class in the Plan’s portfolio are as follows:

| Investment Class | Target Allocation | Long-Term Expected Real Rate of Return ¹ |
|------------------|-------------------|---|
| Equity | 43.00% | 5.43% |
| Fixed Income | 49.00% | 1.63% |
| REITs | 8.00% | 5.06% |

¹JPMorgan arithmetic Long Term Capital Market assumptions and expected inflation of 2.26%.

The above table shows the target asset allocation in the CERBT Strategy 2 investment policy.

Discount rate – The discount rate is based on a blend of the long-term expected rate of return on assets for benefits covered by plan assets and a yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or better for benefits not covered by plan assets.

Above are the arithmetic long-term expected real rates of return by asset class for the next 10 years as provided in a report by JP Morgan. For years thereafter, returns were based on historical average index real returns over the last 30 years assuming a similar equity/fixed investment mix and a 2.26% inflation rate. Investment expenses were assumed to be 10 basis points per year. These returns were matched with cash flows for benefits covered by plan assets and the Bond Buyer 20-Bond General Obligation index was matched with cash flows not covered by plan assets to measure the reasonableness of the choice in discount rate.

| | June 30, 2022 | June 30, 2021 |
|--------------------------------|---------------|---------------|
| Discount Rate | 6.73% | 6.73% |
| Fidelity Municipal 20-GO Index | 3.69% | N/A |
| Bond Buyer 20-Bond GO Index | N/A | 2.16% |

Section II GASB 75 Exhibits

D) Sensitivity Analysis (Exhibit 3)

Sensitivity of the Net OPEB Liability to changes in the discount rate – The following presents the District’s Net OPEB Liability if it were calculated using a discount rate that is 1% point lower (5.73%) or 1% point higher (7.73%) than the current rate:

Sensitivity of the Net OPEB Liability to changes in the Trend rate – The following presents the District’s Net OPEB Liability if it were calculated using a trend table that has rates that are 1% point lower or 1% point higher than the current set of rates:

Net OPEB Liability as of the June 30, 2022 measurement date: (\$508,252)

Sensitivity Analysis:

| | NOL(A) | \$ Change | %Change |
|----------------------|-------------|------------|---------|
| Discount Rate | | | |
| +1% | (\$530,305) | (\$22,053) | (4%) |
| Base | (\$508,252) | - | - |
| -1% | (\$381,431) | \$126,821 | 25% |
| Trend Rate | | | |
| +1% | (\$384,760) | \$123,492 | 24% |
| Base | (\$508,252) | - | - |
| -1% | (\$528,583) | (\$20,331) | (4%) |

Section II GASB 75 Exhibits

E) Schedule of OPEB Expense (Exhibit 4)

| Measurement Period Ending: | June 30, 2022 | June 30, 2021 |
|---|-------------------|--------------------|
| Components of OPEB Expense: | | |
| Service Cost | \$0 | \$0 |
| Interest on the Total OPEB Liability (Exhibit 5) | 54,752 | 64,309 |
| Projected Earnings on OPEB Plan Investments (Exhibit 6) | (104,885) | (92,566) |
| Employee Contributions | 0 | 0 |
| Administrative Expense | 401 | 513 |
| Changes on Benefit Terms | 0 | 0 |
| Recognition of Deferred Resources Due to: | | |
| ▪ Changes of Assumptions | 0 | (125,183) |
| ▪ Differences between Expected and Actual Experience | (13,254) | 13,722 |
| ▪ Differences Between Projected Actual Earnings on Assets | <u>25,394</u> | <u>(38,023)</u> |
| Aggregate OPEB Expense | <u>(\$37,592)</u> | <u>(\$177,228)</u> |

Section II GASB 75 Exhibits

F) Interest on the Total OPEB Liability (Exhibit 5)

| | Amount for Period a | Portion of Period b | Interest Rate c | Interest on the Total OPEB Liability a*b*c |
|--------------------------------|------------------------------|------------------------------|-----------------------|---|
| Beginning Total OPEB Liability | \$856,764 | 100% | 6.73% | \$57,660 |
| Service Cost | \$0 | 100% | 6.73% | 0 |
| Benefit payments | (\$87,859) | 50% | 6.73% | <u>(2,908)</u> |
| Total Interest on the TOL | | | | \$54,752 |

Section II GASB 75 Exhibits

G) Earnings on Plan Fiduciary Net Position (Exhibit 6)

| Total Projected Earnings | Amount for Period a | Portion of Period b | Projected Rate of Return c | Projected Earnings a*b*c |
|---------------------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| Beginning Plan Fiduciary Net Position | \$1,601,869 | 100% | 6.73% | \$107,806 |
| Employer Contributions | \$0 | 50% | 6.73% | 0 |
| Employee Contributions | \$0 | 50% | 6.73% | 0 |
| Benefits payments | (\$87,859) | 50% | 6.73% | (2,908) |
| Administrative Expense and Other | (\$401) | 50% | 6.73% | (13) |
| Total Projected Earnings | | | | \$104,885 |

Comparison of Projected and Actual Earnings On Investments

| | |
|--|------------------|
| Total Projected Earnings | \$104,885 |
| Actual Net Investment Income | (194,954) |
| Difference Between Projected and Actual Earnings on Assets | <u>\$299,839</u> |

Section II GASB 75 Exhibits

H) Schedule of Contributions (Exhibit 7)

| Measurement Period Ending: | June 30, 2022 | June 30, 2021 |
|--|---------------|---------------|
| Actuarially Determined Contribution ¹ | \$0 | \$0 |
| Contributions to the Trust | \$0 | \$0 |
| Pay-go Payments by Employer Unreimbursed by the Trust | 0 | 0 |
| Active Implicit Rate Subsidy Transferred to OPEB | 0 | 0 |
| Total OPEB Contributions ¹ | \$0 | \$0 |
| Covered-employee payroll ² | N/A | N/A |
| Contributions as a percentage of covered-employee payroll ² | N/A | N/A |

¹ Employers setting a discount rate based on the assumption that assets will be sufficient to cover all future benefit payments under the plan are assumed to annually make contributions equal to the actuarially determined contribution. Annual contributions made that are substantially less than the ADC would require additional support for use of a discount rate equal to the long-term expected return on trust assets.

² Covered-Employee Payroll represented above is based on covered-employee payroll provided by the employer. GASB 75 defines covered-employee payroll as the total payroll of employees that are provided benefits through the OPEB plan.

Section II GASB 75 Exhibits

I) Deferred Inflows/Outflows of Resources (Exhibit 8)

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Unrecognized Deferred Resources due to: | | |
| ▪ Differences between expected and actual experience | \$ 0 | \$0 |
| ▪ Changes in assumptions | 0 | 0 |
| ▪ Net difference between projected and actual earnings | 133,200 | 0 |
| Contribution to OPEB plan after measurement date | <u>0</u> | <u>0</u> |
| Total | \$133,200 | \$0 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Fiscal Year Ended June 30 | Recognized Deferred Outflows/(Inflows) of Resources |
|------------------------------|--|
| 2024 | \$ 24,535 |
| 2025 | 25,889 |
| 2026 | 22,809 |
| 2027 | 59,967 |
| 2028 | - |
| Thereafter | <u>-</u> |
| Total Deferred Resources: | \$133,200 |

Section II GASB 75 Exhibits

J) Schedule of Deferred Inflows/Outflows of Resources (Exhibit 9)

| Fiscal Year Established | Initial Amount | Initial Years | Years Left | Amount Recognize In FY 2023 | Balances as of 06/30/23 of Deferred | |
|---|-------------------|------------------|---------------|--------------------------------------|--|-------------|
| | | | | | Outflows | Inflows |
| Difference Between Expected and Actual Plan Experience | | | | | | |
| 2018 | \$146,389 | 0.000 | 0.000 | \$0 | \$0 | \$0 |
| 2019 | (14,315) | 0.000 | 0.000 | 0 | 0 | 0 |
| 2020 | (167,556) | 0.000 | 0.000 | 0 | 0 | 0 |
| 2021 | (22,395) | 0.000 | 0.000 | 0 | 0 | 0 |
| 2022 | 13,722 | 0.000 | 0.000 | 0 | 0 | 0 |
| 2023 | (13,254) | 0.000 | 0.000 | (13,254) | 0 | 0 |
| Total | (\$57,409) | | | (\$13,254) | \$0 | \$0 |
| Change in Assumptions | | | | | | |
| 2018 | (\$373,443) | 0.000 | 0.000 | \$0 | \$0 | \$0 |
| 2019 | 0 | 0.000 | 0.000 | 0 | 0 | 0 |
| 2020 | (4,722) | 0.000 | 0.000 | 0 | 0 | 0 |
| 2021 | 0 | 0.000 | 0.000 | 0 | 0 | 0 |
| 2022 | (125,183) | 0.000 | 0.000 | 0 | 0 | 0 |
| 2023 | 0 | 0.000 | 0.000 | 0 | 0 | 0 |
| Total | (\$503,348) | | | \$0 | \$0 | \$0 |
| Net Difference Between Projected and Actual Earnings On Investments | | | | | | |
| 2018 | (\$17,242) | 5.000 | 0.000 | \$0 | \$0 | \$0 |
| 2019 | 4,294 | 5.000 | 0.000 | 858 | 0 | 0 |
| 2020 | (6,761) | 5.000 | 1.000 | (1,352) | 0 | (1,353) |
| 2021 | 15,396 | 5.000 | 2.000 | 3,079 | 6,159 | 0 |
| 2022 | (185,795) | 5.000 | 3.000 | (37,159) | 0 | (111,477) |
| 2023 | 299,839 | 5.000 | 4.000 | 59,968 | 239,871 | 0 |
| Total | \$109,731 | | | \$25,394 | \$246,030 | (\$112,830) |
| Sub-Total | | | | | 133,200 | |
| Totals: | | | | \$12,140 | \$133,200 | \$0 |

Section II GASB 75 Exhibits

K) Reconciliation of the Net Position (Exhibit 10)

| Measurement as of: | June 30, 2022 | June 30, 2021 |
|---|--------------------|--------------------|
| Total OPEB Liability (TOL) | \$810,403 | \$856,764 |
| Plan Fiduciary Net Position (PFNP) | <u>1,318,655</u> | <u>1,601,869</u> |
| Net OPEB Liability (NOL) | (\$508,252) | (\$745,105) |
| Deferred Inflows of resources (CR): | | |
| ▪ Differences between expected and actual experience | 0 | 0 |
| ▪ Changes in assumptions | 0 | 0 |
| ▪ Net difference between projected and actual earnings | 0 | 141,245 |
| Deferred Outflows of resources (DR): | | |
| ▪ Differences between expected and actual experience | 0 | 0 |
| ▪ Changes in assumptions | 0 | 0 |
| ▪ Net difference between projected and actual earnings | 133,200 | 0 |
| ▪ Est. contributions post measurement date ¹ | <u>0</u> | <u>0</u> |
| Net Position | (\$641,452) | (\$603,860) |

¹ Post-measurement date contributions should be reported in the financial disclosures

Reconciliation of Net Position

| | |
|--|-------------|
| Net Position at June 30, 2021 | (\$603,860) |
| Aggregate OPEB Expense | (37,592) |
| Total OPEB Contributions | 0 |
| Difference in Post-Measurement Contributions | <u>0</u> |
| Net Position at June 30, 2022 | (\$641,452) |

| Post-Measurement Date Contributions Breakdown | 7/1/22-6/30/23 | 7/1/21-6/30/22 |
|---|----------------|----------------|
| Direct Contributions to the Trust | \$0 | \$0 |
| Employer Share of Retiree Premiums Unreimbursed by the Trust ¹ | 0 | 0 |
| Administration Fees Unreimbursed by the Trust ¹ | 0 | 0 |
| Implied Subsidy Unreimbursed by the Trust | <u>0</u> | <u>0</u> |
| Total Post-Measurement Date Contributions | \$0 | \$0 |

Section III Data

A) Summary of Demographic Information

The participant data used in the valuation was provided by the District as of June 30, 2021. It is assumed that this data is representative of the population as of June 30, 2022. While the participant data was checked for reasonableness, the data was not audited. The valuation results presented in this report are dependent upon the accuracy of the participant data provided. The table below presents a summary of the basic participant information for the active and retired participants covered under the terms of the Plan.

| | 2021 |
|--|----------|
| <u>Actives</u> | |
| Counts | |
| ▪ Total | 0 |
| Averages | |
| ▪ Age | 0.0 |
| ▪ Service | 0.0 |
| <u>Retirees</u> | |
| Counts | |
| ▪ Under age 65 | 2 |
| ▪ Age 65 and over | <u>7</u> |
| ▪ Total | 9 |
| Averages | |
| ▪ Age | 77.8 |
| ▪ Age at Retirement | 44.2 |
| Inactive Participants with deferred benefits | 0 |
| Total Participants | 9 |
| <u>Covered Dependents of Retirees</u> | |
| Counts | |
| ▪ Spouses / Domestic Partners | 4 |
| ▪ Children | <u>0</u> |
| ▪ Total | 4 |
| Total Participants and Dependents | 13 |

Section III Data

B) Distribution of Participants by Age and Service

| Distribution of Service Groups by Age Groups | | | | | | | | |
|--|-----------------------|---------------------------------------|----------|----------|----------|----------|----------|----------|
| Age Group | Retired* Participants | Active Participant – Years of Service | | | | | | Total |
| | | 0 - 4 | 5 - 9 | 10 - 14 | 15 - 19 | 20 - 24 | 25+ | |
| < 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 - 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 - 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 - 39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 - 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 - 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 - 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 - 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 - 64 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 - 69 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| > 70 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

* Retired participants include retirees, disabled participants, and surviving family members. Does not include covered dependents.

Section IV Plan Provision Summary

A) Plan Description

Eligibility and Contribution Requirements

The District has assumed responsibility for providing the entire cost of postretirement medical, dental and vision benefits to a closed group of retirees and their dependents. Retirees may enroll in any of the plans offered by the District. Retirees are currently enrolled in Blue Shield, PERS Care, and Kaiser Plans. The District also provides postretirement dental coverage through Delta Dental and postretirement vision coverage through VSP.

2019 and 2020 calendar year monthly medical premium rates for the District's plans are shown below:

| Pre-Medicare Premiums | 2021 CalPERS Region 1 Plans | EE | EE+SP | EE+Fam |
|-----------------------------|---|----------|----------|----------|
| | Kaiser | 813.64 | 1,627.28 | 2,115.46 |
| | PERS Care | 1,294.69 | 2,589.38 | 3,366.19 |
| | UnitedHealthCare | 941.17 | 1,882.34 | 2,447.04 |
| 2022 CalPERS Region 1 Plans | | | | |
| | Kaiser | 857.06 | 1,714.12 | 2,228.36 |
| | PERS Platinum | 1,057.01 | 2,114.02 | 2,748.23 |
| | UnitedHealthCare | 1,020.28 | 2,040.56 | 2,652.73 |
| Medicare Premiums | 2021 CalPERS Region 1 Plans | EE | EE+SP | |
| | Kaiser | 324.48 | 648.96 | |
| | PERS Care | 381.25 | 762.50 | |
| | UnitedHealthCare | 311.56 | 623.12 | |
| 2022 CalPERS Region 1 Plans | | | | |
| | Kaiser | 302.53 | 605.06 | |
| | PERS Platinum | 381.94 | 763.88 | |
| | UnitedHealthCare | 294.65 | 589.30 | |
| Dental Premiums | \$64.41 for retiree, \$60.07 for spouse | | | |
| Vision Premiums | \$32.31 composite | | | |

Duration of Benefits

Benefits continue for the life of the retiree and/or dependent(s).

Surviving Spouse Coverage

Surviving spouses of deceased retirees receive lifetime coverage.

Plan Provision Changes

There have been no plan amendments since the last measurement date.

Section V Actuarial Assumption, Methods, & Considerations

A) Actuarial Assumptions

| | |
|-------------------------|---|
| Discount Rate | 6.73%, based on the CERBT Strategy 2 investment policy. |
| Net Investment Return | 6.73%, based on the CERBT Strategy 2 investment policy. |
| Inflation | We assumed 2.26% annual inflation. |
| Payroll increases | 3.25% annual increases. |
| Administrative Expenses | The administrative expense was \$401 for the measurement period ending June 30, 2022. |

| | | | |
|----------------------------------|------------------|----------------------------------|----------------|
| Pre-Excise Tax Health Care Trend | Year | Increase in Premium Rates | |
| | Beginning | Pre-65 | Post-65 |
| | 2022 | Actual | Actual |
| | 2023 | 6.74% | 5.08% |
| | 2024 | 6.24% | 5.00% |
| | 2025 | 6.03% | 5.00% |
| | 2026 | 5.82% | 5.00% |
| | 2027 | 5.61% | 5.00% |
| | 2028 | 5.40% | 5.00% |
| | 2029 | 5.19% | 5.00% |
| | 2030 | 5.00% | 5.00% |
| | 2031-2037 | 5.00% | 5.00% |
| | 2038-2050 | 4.75% | 4.75% |
| | 2051-2068 | 4.50% | 4.50% |
| | 2069 and later | 4.00% | 4.00% |

Section V Actuarial Assumption, Methods, & Considerations

A) Actuarial Assumptions (continued)

| | | |
|--|---|--------------|
| Plan Distribution for Calculating Baseline Cost | Plan | |
| | United Health Care | 11% |
| | Kaiser | 22% |
| | PERS Care | <u>57%</u> |
| | Total | 100% |
| Average Per Capita Claims Cost (Baseline Cost) | Pre-Medicare: \$765.08 per month | |
| | Post-Medicare: \$356.55 per month | |
| Health Plan Participation | We assumed that 100% of eligible participants will participate. | |
| Medicare Coverage | We assumed that all future retirees will be eligible for Medicare when they reach age 65. | |
| Morbidity Factors | CalPERS 2017 study | |
| Population for Curving | CalPERS 2017 study | |
| Age-Weighted Claims Costs (per month) | Age | Claim |
| | 50 | \$813 |
| | 55 | \$971 |
| | 60 | \$1,163 |
| | 65 | \$359 |
| | 70 | \$313 |
| | 75 | \$363 |
| | 80 | \$414 |
| 85 | \$442 | |

Section V Actuarial Assumption, Methods, & Considerations

A) Actuarial Assumptions (continued)

Mortality* The mortality rates used in this valuation are those from the CalPERS 2017 experience study.

Pre-Retirement: CalPERS 2017 Mortality

Post-Retirement: CalPERS 2017 Mortality

| Age | Sample Mortality Rates | | | |
|-----|------------------------|--------|-------------------|--------|
| | Active Employees | | Retired Employees | |
| | Male | Female | Male | Female |
| 55 | 0.17% | 0.12% | 0.44% | 0.41% |
| 60 | 0.26% | 0.17% | 0.67% | 0.48% |
| 65 | 0.36% | 0.23% | 0.93% | 0.64% |
| 70 | 0.62% | 0.39% | 1.34% | 0.93% |
| 75 | 1.06% | 0.62% | 2.32% | 1.63% |
| 80 | 1.66% | 0.94% | 3.98% | 3.01% |
| 85 | 0.00% | 0.00% | 7.12% | 5.42% |
| 90 | 0.00% | 0.00% | 13.04% | 10.09% |

Disability* None

Percent Married Active employees and retirees are assumed to continue to cover their current spouse through retirement

Participation We assumed 100% of retirees will participate upon retirement.

**Source: NCG has not performed an experience study to select these assumptions. NCG has not observed materially consistent gains or consistent losses associated with these assumptions.*

Assumption Changes

There have been no assumption changes since the last measurement date.

Section V Actuarial Assumption, Methods, & Considerations

B) Actuarial Methods

| | |
|-----------------------------|--|
| Actuarial Cost Method | <p>Entry Age Normal</p> <p>An actuarial cost method under which the Actuarial Present Value of the Projected Benefits of each individual included in the valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this Actuarial Present Value allocated to a valuation year is called the Normal Cost.</p> |
| Amortization Methodology | <p>We used straight-line amortization. For assumption changes and experience gains/losses, we assumed Average Future Working Lifetime, averages over all actives and retirees (retirees are assumed to have no future working years). For asset gains and losses, we assumed 5 years.</p> |
| Financial and Census Data | <p>The District provided the participant data, financial information and plan descriptions used in this valuation. The actuary has checked the data for reasonableness, but has not independently audited the data. The actuary has no reason to believe the data is not complete and accurate, and knows of no further information that is essential to the preparation of the actuarial valuation.</p> |
| Plan Fiduciary Net Position | <p>Market value of assets as of the measurement date</p> |
| Measurement Date | <p>June 30, 2022</p> |
| Valuation Date | <p>June 30, 2021. Results have been rolled forward (an actuarial adjustment) to June 30, 2022.</p> |
| Funding Policy | <p>The District intends to contribute the full ADC to the Plan each year. Contributions would be made up of cash contributions made to the trust as well as any benefit payments (implicit and explicit) unreimbursed by the trust.</p> <p>When the Plan is fully funded, the District's ADC is \$0, since there are only retirees in the Plan.</p> |
| Valuation Model | <p>Results in this report were calculated with the assistance of ProVal actuarial valuation software. ProVal model was developed in 1994 and maintained by Winklevoss Technologies (WinTech). WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in ProVal's assumptions nor outputs that would affect this valuation.</p> |

Section VI Glossary

A) Key Terms

| | |
|--|---|
| Annual OPEB Expense | The amount recognized by an employer in each accounting period for contributions to a defined benefit OPEB plan on the modified accrual basis of accounting. |
| Deferred outflows and inflows of resources related to OPEB | Deferred outflows of resources and deferred inflows of resources related to OPEB arising from certain changes in the collective net OPEB liability or collective total OPEB liability |
| Covered Payroll | Annual compensation paid (or expected to be paid) to active employees covered by an OPEB plan, in aggregate. |
| Net OPEB Liability (NOL) | The liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan that is administered through a trust that meets the criteria of the GASB Statements. |
| Normal Cost or Service Cost | The portion of the Total Present Value of Future Benefits attributed to employee service during the current fiscal year by the actuarial cost method. These terms are used interchangeably. |
| Other Postemployment Benefits (OPEB) | Retiree health care benefits and post-employment benefits provided separately from a pension plan (excluding termination offers and benefits). |
| Plan Fiduciary Net Position (FNP) | Set equal to the market value of assets as of the measurement date. |
| Present Value of Future Benefits (PVFB) | The value, as of the valuation date, of the projected benefits payable to all members for their accrued service and their expected future service, discounted to reflect the time value (present value) of money and adjusted for the probabilities of retirement, withdrawal, death and disability. |
| Total OPEB Liability (TOL) | The portion of the actuarial present value of projected benefit payments that is attributed to past period of member service in conformity with the GASB Statements. The total OPEB liability is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria of the GASB Statements. |



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024
TO: Board of Directors
RE: Authorize the General Manager/Interim General Manager to Enter Into Necessary Agreements to Allow Mr. Bakker, Who Intends to Join a New Law Firm in March, to Continue Serving as District Counsel
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Authorize the General Manager/Interim General Manager to enter into necessary agreements to allow Mr. Bakker, who intends to join a new law firm in March, to continue serving as District Counsel.

Background

The District's current legal counsel is provided by John Bakker with Meyer's Nave. Mr. Bakker has notified the District that he intends to join a new law firm in March and would like to continue serving as District Counsel. The District has a long relationship with Mr. Bakker as legal counsel and he along with his associates have a vast knowledge of District history that would be important to retain.

In order to continue serving as District Counsel once Mr. Bakker has joined the new law firm, the District would need to sign related agreements that are expected to be ready in March. *Board Policy 1180 – Legal Counsel and Auditor* does not specify the process required for signing agreements; therefore, these legal agreements would fall under the same requirements as other agreements which allow the General Manager to sign those for which funds are budgeted. Legal fees are included in the budget.

Given the critical role of the District Counsel function, legal counsel wanted to ensure the Board is aware and accepting of the transition prior to proceeding; therefore, it would be prudent to authorize the General Manager or Interim General Manager (depending upon timing) to sign the necessary agreements.

Fiscal Impact

There is no fiscal impact identified at this time as fees are anticipated to remain unchanged.

Attachment: *Board Policy 1180 – Legal Counsel and Auditor*

KENSINGTON FIRE PROTECTION DISTRICT POLICY HANDBOOK

POLICY TITLE: Legal Counsel and Auditor
POLICY NUMBER: 1180

1180.10 The Board of Directors shall appoint a Legal Counsel to assist the Board and District in all applicable issues and activities.

1180.20 Legal Counsel shall be the legal adviser of the District, including the Board as a whole and the Manager. Legal Counsel shall perform such duties as may be prescribed by the Board of Directors. Such duties include, but are not limited to, providing legal assistance necessary for formulation and implementation legislative policies and projects; represent the District's interests, as determined by the District, in litigation, administrative hearings, negotiations and similar proceedings; and to keep the Board and District staff apprised of court rulings and legislation affecting the legal interest of the District. Legal Counsel is required to review and approve as to form District legal documents, i.e. contracts, agreements, etc. Legal Counsel shall review all legal issues and Closed Session items that come before the Board. The Legal Counsel shall serve at the pleasure of the Board and shall be compensated for services as determined by the Board.

1180.21 The Legal Counsel reports to the Board as a whole but is available to each Director for consultation regarding legal matters particular to that Board member's participation. No Board member may request a legal opinion of legal counsel without concurrence by the Board, except as such requests relate to questions regarding that member's participation. The Legal Counsel shall be available to the District Manager for consultation on applicable issues and activities.

1180.30 The District Auditor shall be appointed by the Board by a majority vote in a public meeting. The Board shall determine the duties and compensation of the Auditor. The Auditor shall serve at the pleasure of the Board. Selection of the Auditor shall be done in a noticed public meeting.

1180.31 The Finance Committee will oversee the work of an independent auditor, who will report to the Board, to conduct an annual audit of the District's books, records, and financial affairs in accordance with state law. The Manager and contract accountant will install and maintain an accounting system that will completely, and at all times, show the financial condition of the District.



EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530
(510) 215-4450 • FAX (510) 232-4917

www.el-cerrito.org



DATE: Feb 21, 2024

TO: Mary Morris-Mayorga: General Manager

FROM: Eric Saylor: Fire Chief

RE: Fire Chief's Report for the February 2024 Fire District Board Meeting

Operations

Tr51, staffed by Captain/Paramedic Renshaw, Engineer Dawson, Firefighter Ferreira-Clifton and led by B/C Janes, assisted the fire department in suppressing a two-alarm commercial fire. Mutual aid and cooperation between the regional fire departments continue to be a key to maintaining public safety.



Training

Three new firefighters started a joint academy with the Richmond Fire Department. The academy will run for fourteen weeks while the firefighters learn the basics of operating in a highly dense urban environment. El Cerrito's Engineer Anthony Dawson and Reserve Engine 151 joined the proud academy staff to help guide the next generation of recruits into the profession and craft of firefighting.



Integrity Accountability Teamwork Respect Professionalism



EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue ▪ El Cerrito ▪ CA ▪ 94530

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DATE: January 25, 2024

TO: Kensington Emergency Preparedness Committee

FROM: Eric Saylor: Fire Chief

RE: **Goals for the KEPC**

Hello, members of the Kensington Emergency Preparedness Committee (KEPC). I apologize for missing the in-person meeting; I am teaching an Active Shooter Class for the Office of Emergency Services. Director Nagel asked me for a future direction for the KEPC.

I applaud the committee's efforts to protect the community. Concerning the members and the mission of the KEPC, the most effective future is to evolve into a formal Community Emergency Response Team (CERT). A formal CERT requires articles of incorporation, bylaws, and a board of directors.

- A formal CERT supports public safety service personnel as an additional resource in emergency and non-emergency events. CERT provide disaster training to citizens in the region.
- The Cert concept originated in Los Angeles in 1985 following several earthquakes. CERT aimed to develop a multi-functional volunteer response team that could provide basic fire suppression, light search and rescue, and first aid. Following 9/11, CERT became the foundation of nationwide citizen response groups with the goal to evolve into a fully integrated Fire Department volunteer force.
- A formal CERT team would give the KEPC a clear mission and allow it to receive funds, purchase equipment, and have members train with the fire department.

This is the natural progression of a committee addressing emergency preparedness into an organization actively preparing and training for an emergency. The El Cerrito/Kensington Fire Department will support a formal CERT organization and invite its members to our drills. The community will benefit from a professional fire department supported by well-trained citizens who can respond with us during disasters.

If the KEPC is interested in such an evolution, I can set up a presentation with a current, highly functioning CERT group to guide us through the process.

Thank you
Eric Saylor
Fire Chief
El-Cerrito/Kensington Fire Department
esaylor@ci.el-cerrito.ca.us
Mobile: 510-821-1167



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024

TO: Kensington Fire Protection District Board

RE: Emergency Preparedness Coordinator Report

SUBMITTED BY: Johnny Valenzuela, Emergency Preparedness Coordinator

The following progress items will be reviewed in the KFPD Board of Directors meeting:

1. Community Event/Engagement

- 1/21/2024 Yale Ave Preparedness Block Party
- 1/15/2024 Replanting Grant Site Visit -Kensington Rd
- 1/15/2024 Replanting Grant Site Visit -Lawson Rd
- 2/3/2024 Replanting Grant Site Visit -Yale Ave
- 2/10/2024 Replanting Grant Site Visit -York Ave
- 2/10/2024 Replanting Grant Site Visit -Jessen Ct
- 2/10/2024 Replanting Grant Site Visit -Colusa Ave

2. District Communications/ Publications

- 1/15/2024 Nextdoor Sandbag Availability
- 1/25/2024 Facebook Heavy Rain Forecast
- 1/25/2024 Nextdoor Yale Block Party Summary
- 1/26/2024 Nextdoor Rain and Wind Forecast
- 1/28/2024 Facebook Rainfall Forecast
- 1/28/2024 Nextdoor Rainfall Forecast
- 1/30/2024 Facebook Weather Outlook
- 1/30/2024 Nextdoor Updated Rainfall Forecast
- 2/1/2024 Facebook Rainfall Probability
- 2/1/2024 Nextdoor Volunteer Opportunity Announcement
- 2/2/2024 Nextdoor Weather Forecast
- 2/2/2024 Facebook Flood Watch and Hazardous Winds
- 2/2/2024 Facebook Rainfall Expectations
- 2/8/2024 Facebook Risk of Heavy Precipitation Forecast
- 2/12/2024 Facebook Firefighter of the Year

3. Initiatives/ Deliverables

- Add resident emails to the Red Flag Warning Email List
- Ongoing Kensington Firewise Support and Coordination
- Coordinate Sandbag Logistics / Relay Information to the Community
- March 2024 Outlook Article re: Fire Smart Planting Update

April 19, 2023

Emergency Preparedness Coordinator's Report

- Program "Evacuation Is Your Responsibility" Campaign for May 2024
- Coordinate shipment of 24-hour emergency kits ordered for Kensington residents.
- Unpack shipment of 24-Hour Emergency Kits and move to short-term storage
- Provide support to registrants of the Kensington Replanting Grant
- Organize a Firewise Lead Networking event for March 2024
- Create revision of the Evacuation Responsibility trifold brochure for committee consideration from the 1/2024 meeting
- Revise Evacuation Responsibility trifold based on feedback from 2/13/2024
- Revise KFPD Sandbag resource webpage for weather updates
- Create KFPD Committee Vacancy visual for social media announcement.
- Reserved Kensington Community Center for June 2024 Public Preparedness Event
- Create CERT & Preparedness Brochure template for Zone-4 Block Captain
- Provide responses to resident questions regarding vegetation management progress in EBRP via Patrick McIntyre.
- Provide CWS in-depth overview to KFPD EP Committee from Julie Cavallero.
- Update Genasys map to list Sandbag Resources in ECK-E009 at 61 Arlington Ave.

4. Meetings

- 1/17/2024 Subcommittee Meeting
- 1/17/2024 KFPD Monthly Board Meeting
- 1/24/2024 East Bay Firesafe Coordinator Meeting
- 1/25/2024 Emergency Preparedness Committee Meeting
- 1/30/2024 Earthquake Seminar
- 1/30/2024 Steph Vasquez re: Fire Prevention/Preparedness Startup
- 2/12/2024 Wildcat Firewise Coordination
- 2/13/2024 EPC Subcommittee Meeting



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024
TO: Board of Directors
RE: Board Member Vacancy and Appointment Process
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board take the following actions by motion:

- Accept Director Larry Nagel's letter of retirement;
- Approve the vacancy posting;
- Approve posting the information and application online for interested parties to apply; and
- Approve placing the interviews and appointment selection on the March __, 2024 special meeting agenda.

Background

At the meeting on January 17, 2024 Director Larry Nagel announced his retirement from the Board of Directors and provided his letter to staff. In accordance with Government Code Section 1780, the vacant director position may be filled by: appointment by the remaining directors within 60 days; special election; or appointment by the County Board of Supervisors. The second and third options would not be recommended given the cost and lack of Board control in the process.

Recommended steps to initiate the appointment process are listed below for Board discussion, consideration, staff direction, and/or approval:

1. Establish dates for application deadline and board meeting for interviews.
2. Post notice of vacancy as attached or with modifications as determined by the Board.
3. Follow the process established in October 2023.

Fiscal Impact

There is no additional cost in filling this vacancy utilizing the Board appointment process.

Attachments: Director Larry Nagel's Letter of Retirement
 Board Member Vacancy and Appointment Process
 Notice of Vacancy
 Application For Appointment to Fill A Vacancy on the KFPD Board



Board of Directors
President Julie Stein
Daniel Levine
Laurence Nagel
Jim Watt

Date: January 11, 2024

From: Laurence Nagel, President
[Kensington Fire Protection District](#)
217 Arlington Ave
Kensington CA 94707
Email: lnagel@kensingtonfire.org

To: Mary Morris-Mayorga, General Manager
[Kensington Fire Protection District](#)
217 Arlington Ave
Kensington CA 94707
Email: mmayorga@kensingtonfire.org

Re: My Retirement Effective January 31, 2024

It is with very mixed feelings that I am informing you that I will be retiring from the position of Director of the Kensington Fire Protection District, effective January 31, 2024. My wife and I will be moving to Santa Rosa shortly and I therefore will no longer be eligible to be a Director.

I have found my almost thirteen year tenure as Director of KFPD, including three years serving as the Board President, to be immensely challenging, enjoyable, and rewarding. I am proud to have been a part of the District and to have participated in so many projects that have made the District stronger and more resilient, especially the seismic retrofitting of Station 55 and the establishment of the KFPD Emergency Preparedness Committee. I am grateful for the many friends I have made in the fire community in Contra Costa County. It has been my privilege to work with the wonderful firefighters in the El Cerrito/Kensington Fire Department who put their life on the line every time they respond to a call.

I wish everyone in the District the best of luck for the future.

Sincerely,

Laurence Nagel,
Director



KENSINGTON FIRE PROTECTION DISTRICT

Board Member Vacancy and Appointment Process

October 31, 2023

The appointment process as determined by the Board will be as follows:

1. Candidates are required to submit an application and may include a candidate statement (maximum words 500). District applications are required, or the candidate will be disqualified.
2. The board may encourage members of the public to apply. All board communications with the public regarding any of the candidates shall strictly adhere to all elements of the Brown Act.
3. Applications may be withdrawn at any time; however, if not withdrawn prior to the KFPD website publishing date will remain on the website and not be removed.
4. Candidate interviews will be held in person at a board meeting which will be held on March __, 2024. Board members may determine one question to ask all candidates that would not be disclosed prior to the meeting which would result in four questions for each candidate. Candidates may make a closing statement.
5. The nomination and voting process will be used from the December 7, 2023 meeting.

Attachments: Notice of Vacancy
Application For Appointment to Fill a Vacancy on the KFPD Board



KENSINGTON FIRE PROTECTION DISTRICT

NOTICE OF VACANCY ON KENSINGTON FIRE PROTECTION DISTRICT BOARD

Kensington Fire Protection District Notice of Vacancy and Intent to Appoint Director

The community served by the Kensington Fire Protection District is hereby notified pursuant to Government Code §1780 that there is a vacancy on the Board of Directors due to the retirement of Director Larry Nagel. The Kensington Fire Protection District Board of Directors intends to fill the vacancy by appointment made at a special Board meeting to be held on ___ day, March __, 2024, at __:00 p.m. The appointee will represent the community served by the Kensington Fire Protection District as a Board Director. The position to be filled will serve the remaining term beginning March 2024 and ending November 2024.

To apply, candidates must submit an application and may include a candidate statement to the Kensington Fire Protection District, attention Candace Eros-Diaz cerosdiaz@kensingtonfire.org by Monday, March 11, 2024 at 2:00 PM. Alternatively, application materials may be dropped off at 10940 San Pablo Avenue, Building B, El Cerrito, CA 94530.

Eligibility:

Any person who is 18 years of age or older, a registered voter, residing in the Kensington community, and who is not disqualified by the Constitution or laws of the state from holding office, is eligible to be appointed a member of the Board of Directors. Board members are subject to the Conflict of Interest Policy: [Policy 1040 Conflict of Interest \(Amended 2020\)](#)

Interviews:

The Board of Directors will interview prospective candidates in person at a public meeting on March __, 2024, accept oral or written public comment at that time, and select the appointee by a majority vote.

This notice will be posted in three places at least 15 days prior to the anticipated appointment on December 7, 2023.



KENSINGTON FIRE PROTECTION DISTRICT

Application For Appointment to Fill a Vacancy on the Kensington Fire Protection District (KFPD) Board

Application must be completed and submitted to KFPD by **March 11, 2024 at 2 p.m.**

Application Process:

1. Candidates are required to submit an application and may include a candidate statement (maximum words 500). Applications are required, or the candidate will be disqualified.
2. All communications with board members shall strictly adhere to all elements of the Brown Act.
3. Applications may be withdrawn at any time; however, if not withdrawn prior to the KFPD website publishing date (expected to be March 13, 2024) will remain on the website and not be removed.
4. Candidate interviews will be held in person at a special board meeting on March __, 2024. Board members will ask each candidate one question for a total of four questions. Candidates may make a closing statement.

Please complete the following information:

Date: _____

Name: _____

Home address: _____

Business or Mailing address: _____

Phone (daytime): _____ Phone (evening): _____

Email: _____

Are you currently at least 18 years of age, a registered voter, and residing in Kensington? Yes No

Note: Board members are subject to the Conflict of Interest Policy: [Policy 1040 Conflict of Interest](#)

Please answer the following questions on a separate page with a maximum of 350 words each:

1. Why did you decide to apply?
2. How do you consider the sufficiency of Fire District revenues for expenditures over the next five years?
3. What is your position on consolidating the two districts?
4. If appointed to the Board of Directors, what will be your priorities for the Fire District in the next year?
5. Consistent with the mission of the Fire District, what do you think needs to be done to prepare Kensington better for a catastrophic emergency (wildfire, earthquake, severe weather, landslide)?

I certify that the information contained in this application is true and correct.

Signature _____ Date _____



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024
TO: Board of Directors
RE: FY 2023-24 Mid-Year Budget Review and Adjustments
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board of Directors approve the mid-year budget adjustments.

Background

Each year, the Finance Committee reviews the mid-year budget for any recommended adjustments in February using the December year-to-date actuals. During the Finance Committee meeting on February 13, 2024, a variety of recommended minor adjustments were reviewed along with including the recently approved engagement with Ridgeline for the Fiscal Analysis.

It was discovered that there was an error in how the capital cost of the recently approved Engine Nozzles was listed due to an incorrect formula, so this has been corrected. An adjustment has now also been made within the CERBT Reimbursement revenue as it will equal the Retiree Medical Benefits; however, had not been updated in the original version.

The Committee also discussed the Rolling Stock Reserve to ensure that the escalated cost of rolling stock has been included in future years. I have confirmed that a 4% escalation rate was used each year from the time of the initial rolling stock estimates to the time of the anticipated purchases.

Fiscal Impact

Overall, the mid-year budget adjustments reflect an estimated overall increase of \$31,447 in funds which would be retained in operating reserves at the end of the fiscal year.

Attachment: Fiscal Year 2023-2024 Budget vs Actual With Adjustments
Rolling Stock Reserve
Public Safety Building Budget
Financial Forecast Updated for Adjustments
Fiscal Year 2023-24 Mid-Year El Cerrito Fire Services Contract Review

Kensington Fire Protection District Profit & Loss Budget vs. Actual July through December 2023

| | Jul - Dec 23 | Budget | \$ Over Budget | % of Budget | Midyear Adjustment | Amended Budget | Comments |
|--|---------------------|---------------------|----------------------|---------------|--------------------|---------------------|---------------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| Property Taxes | 5,405,490.92 | 5,475,049.00 | -69,558.08 | 98.73% | | 5,475,049.00 | |
| Special Taxes | 200,826.80 | 201,000.00 | -173.20 | 99.91% | | 201,000.00 | |
| Other Tax Income | 326.99 | 25,000.00 | -24,673.01 | 1.31% | | 25,000.00 | |
| Lease Agreement | 0.00 | 3,050.00 | -3,050.00 | 0.0% | -3,050.00 | 0.00 | Prior FY, not 23/24 |
| Interest Income | 2,873.16 | 216,110.00 | -213,236.84 | 1.33% | | 216,110.00 | Pending, County response |
| CERBT Reimbursement | 30,735.48 | 68,000.00 | -37,264.52 | 45.2% | -4,500.00 | 63,500.00 | Equals medical payments |
| Miscellaneous Income | 0.00 | 2,000.00 | -2,000.00 | 0.0% | | 2,000.00 | |
| Total Income | 5,640,253.35 | 5,990,209.00 | -349,955.65 | 94.16% | -7,550.00 | 5,982,659.00 | |
| Expense | | | | | | | |
| Staff | | | | | | | |
| Wages | 92,293.50 | 163,191.00 | -70,897.50 | 56.56% | | 163,191.00 | |
| Vacation Wages | 0.00 | 6,816.00 | -6,816.00 | 0.0% | | 6,816.00 | |
| Medical/dental ins compensation | 2,833.33 | 9,333.00 | -6,499.67 | 30.36% | | 9,333.00 | |
| Payroll Taxes | 5,051.88 | 13,820.00 | -8,768.12 | 36.56% | | 13,820.00 | |
| Workers Compensation/Life Ins | 3,034.73 | 3,500.00 | -465.27 | 86.71% | -400.00 | 3,100.00 | |
| Payroll Processing | 1,414.52 | 2,545.00 | -1,130.48 | 55.58% | 285.00 | 2,830.00 | Fee increase |
| Total Staff | 104,627.96 | 199,205.00 | -94,577.04 | 52.52% | -115.00 | 199,090.00 | |
| RETIREE MEDICAL BENEFITS | | | | | | | |
| PERS Medical | 19,719.85 | 52,000.00 | -32,280.15 | 37.92% | -1,500.00 | 50,500.00 | Lower costs |
| Delta Dental | 4,945.86 | 12,000.00 | -7,054.14 | 41.22% | -2,000.00 | 10,000.00 | Lower costs |
| Vision Care | 1,227.78 | 4,000.00 | -2,772.22 | 30.7% | -1,000.00 | 3,000.00 | Lower costs |
| Total RETIREE MEDICAL BENEFITS | 25,893.49 | 68,000.00 | -42,106.51 | 38.08% | -4,500.00 | 63,500.00 | |
| OUTSIDE PROFESSIONAL SERVICES | | | | | | | |
| Operational Consultant | 0.00 | 5,000.00 | -5,000.00 | 0.0% | | 5,000.00 | |
| Nixle Fee | 3,182.70 | 4,120.00 | -937.30 | 77.25% | -920.00 | 3,200.00 | |
| Long Term Financial Planner | 750.00 | 2,500.00 | -1,750.00 | 30.0% | | 2,500.00 | Incl Ridgeline |
| Fiscal Analysis | 0.00 | 0.00 | 0.00 | 0.0% | 25,000.00 | 25,000.00 | Ridgeline |
| Emergency Prep Coordinator | 44,831.14 | 108,356.00 | -63,524.86 | 41.37% | -652.00 | 107,704.00 | |
| Accounting | 18,000.00 | 37,080.00 | -19,080.00 | 48.54% | | 37,080.00 | |
| Actuarial Valuation | 0.00 | 2,800.00 | -2,800.00 | 0.0% | 200.00 | 3,000.00 | Nicolay |
| Audit | 0.00 | 20,000.00 | -20,000.00 | 0.0% | 500.00 | 20,500.00 | Nigro & Nigro |
| Bank Fee | 0.00 | 50.00 | -50.00 | 0.0% | | 50.00 | |
| Contra Costa County Expenses | 6,918.61 | 39,520.00 | -32,601.39 | 17.51% | | 39,520.00 | County records in March |
| El Cerrito Contract Fee | 2,073,484.02 | 4,146,968.00 | -2,073,483.98 | 50.0% | | 4,146,968.00 | |
| El Cerrito Reconciliation(s) | 38,776.98 | 77,554.00 | -38,777.02 | 50.0% | | 77,554.00 | |
| IT Services and Equipment | 2,225.00 | 2,500.00 | -275.00 | 89.0% | 4,100.00 | 6,600.00 | Laptop, mtg AV |
| Fire Abatement Contract | 0.00 | 5,250.00 | -5,250.00 | 0.0% | | 5,250.00 | |
| Fire Engineer Plan Review | 0.00 | 3,000.00 | -3,000.00 | 0.0% | | 3,000.00 | |
| Grant Writer/Coordinator | 0.00 | 15,000.00 | -15,000.00 | 0.0% | | 15,000.00 | |
| Risk Management Insurance | 153.16 | 21,697.00 | -21,543.84 | 0.71% | | 21,697.00 | |
| LAFCO Fees | 0.00 | 2,100.00 | -2,100.00 | 0.0% | | 2,100.00 | June |
| Legal Fees | 2,581.20 | 20,600.00 | -18,018.80 | 12.53% | -5,000.00 | 15,600.00 | GC lower than anticipated |
| Recruitment | 8,706.00 | 14,925.00 | -6,219.00 | 58.33% | | 14,925.00 | Hold in the event needed |
| Water System Improvements | 0.00 | 10,000.00 | -10,000.00 | 0.0% | | 10,000.00 | |
| Website Development/Maintenance | 1,788.00 | 3,120.00 | -1,332.00 | 57.31% | 480.00 | 3,600.00 | Fee increase |
| Wildland Vegetation Mgmt | 0.00 | 7,828.00 | -7,828.00 | 0.0% | | 7,828.00 | |
| Total OUTSIDE PROFESSIONAL SERVICES | 2,201,396.81 | 4,549,968.00 | -2,348,571.19 | 48.38% | 23,708.00 | 4,573,676.00 | |
| COMMUNITY SERVICE ACTIVITIES | | | | | | | |
| Public Education | 2,507.33 | 20,000.00 | -17,492.67 | 12.54% | | 20,000.00 | |
| EP Coord Expense Account | 0.00 | 1,000.00 | -1,000.00 | 0.0% | | 1,000.00 | |

Kensington Fire Protection District Profit & Loss Budget vs. Actual July through December 2023

| | Jul - Dec 23 | Budget | \$ Over Budget | % of Budget | Midyear Adjustment | Amended Budget | Comments |
|---|---------------------|---------------------|-----------------------|--------------------|---------------------------|-----------------------|--------------------|
| Comm. Pharmaceutical Drop-Off | 0.00 | 2,500.00 | -2,500.00 | 0.0% | | 2,500.00 | |
| CERT Emerg Kits/Sheds/Prepared | 0.00 | 4,120.00 | -4,120.00 | 0.0% | | 4,120.00 | |
| Open Houses | 0.00 | 2,000.00 | -2,000.00 | 0.0% | | 2,000.00 | |
| Community Shredder | 2,470.50 | 5,500.00 | -3,029.50 | 44.92% | | 5,500.00 | |
| Firesafe Planting Grants | 0.00 | 25,000.00 | -25,000.00 | 0.0% | | 25,000.00 | |
| Community Sandbags | 2,373.35 | 2,000.00 | 373.35 | 118.67% | 1,500.00 | 3,500.00 | Storms |
| Volunteer Appreciation | 0.00 | 500.00 | -500.00 | 0.0% | | 500.00 | |
| COMMUNITY SERVICE ACTIVITIES - Other | 0.00 | 500.00 | -500.00 | 0.0% | | 500.00 | |
| Total COMMUNITY SERVICE ACTIVITIES | 7,351.18 | 63,120.00 | -55,768.82 | 11.65% | 1,500.00 | 64,620.00 | |
| DISTRICT ACTIVITIES | | | | | | | |
| Professional Development | 1,309.10 | 5,000.00 | -3,690.90 | 26.18% | | 5,000.00 | |
| Office | | | | | | | |
| Internet | 2,017.50 | 4,000.00 | -1,982.50 | 50.44% | | 4,000.00 | |
| Office Equipment | 0.00 | 5,000.00 | -5,000.00 | 0.0% | -2,500.00 | 2,500.00 | Part of PSB FFE |
| Office Expense | 2,991.86 | 54,000.00 | -51,008.14 | 5.54% | -48,000.00 | 6,000.00 | Part of Relocation |
| Office Supplies | 599.33 | 1,030.00 | -430.67 | 58.19% | 170.00 | 1,200.00 | |
| Telephone | 518.72 | 8,240.00 | -7,721.28 | 6.3% | -7,240.00 | 1,000.00 | Lower cost |
| Office- Other | 0.00 | 515.00 | -515.00 | 0.0% | | 515.00 | |
| Total Office | 6,127.41 | 72,785.00 | -66,657.59 | 8.42% | -57,570.00 | 15,215.00 | |
| Firefighter's Apparel & PPE | 0.00 | 1,500.00 | -1,500.00 | 0.0% | | 1,500.00 | |
| Firefighters' Expenses | 0.00 | 5,000.00 | -5,000.00 | 0.0% | | 5,000.00 | |
| Staff Appreciation | 0.00 | 2,500.00 | -2,500.00 | 0.0% | | 2,500.00 | |
| Memberships | 8,950.52 | 9,500.00 | -549.48 | 94.22% | | 9,500.00 | Annual pd |
| Building Maintenance | | | | | | | |
| Gardening service | 0.00 | 500.00 | -500.00 | 0.0% | | 500.00 | |
| Building alarm | 0.00 | 1,500.00 | -1,500.00 | 0.0% | | 1,500.00 | |
| Medical Waste Disposal | 0.00 | 2,200.00 | -2,200.00 | 0.0% | | 2,200.00 | |
| Janitorial Service | 0.00 | 200.00 | -200.00 | 0.0% | | 200.00 | |
| Miscellaneous Maint. | 1,818.06 | 2,000.00 | -181.94 | 90.9% | 500.00 | 2,500.00 | |
| Total Building Maintenance | 1,818.06 | 6,400.00 | -4,581.94 | 28.41% | 500.00 | 6,900.00 | |
| Building Utilities/Service | | | | | | | |
| Refuse Collection | 1,546.56 | 3,000.00 | -1,453.44 | 51.55% | | 3,000.00 | |
| Gas and Electric | 2,583.90 | 11,300.00 | -8,716.10 | 22.87% | -5,000.00 | 6,300.00 | Part of Relocation |
| Water/Sewer | 3,241.61 | 4,120.00 | -878.39 | 78.68% | 2,480.00 | 6,600.00 | |
| Building Utilities/Service - Other | 440.94 | 3,940.00 | -3,499.06 | 11.19% | | 3,940.00 | |
| Total Building Utilities/Service | 7,813.01 | 22,360.00 | -14,546.99 | 34.94% | -2,520.00 | 19,840.00 | |
| Total DISTRICT ACTIVITIES | 26,018.10 | 125,045.00 | -99,026.90 | 20.81% | -59,590.00 | 65,455.00 | |
| Contingency | 0.00 | 20,000.00 | -20,000.00 | 0.0% | | 20,000.00 | |
| Total Expense | 2,365,287.54 | 5,025,338.00 | -2,660,050.46 | 47.07% | -38,997.00 | 4,986,341.00 | |
| Net Ordinary Income | 3,274,965.81 | 964,871.00 | 2,310,094.81 | 339.42% | 31,447.00 | 996,318.00 | |
| Net Income | 3,274,965.81 | 964,871.00 | 2,310,094.81 | 339.42% | 31,447.00 | 996,318.00 | |

Rolling Stock Reserve

| Fiscal Year Ending | Command | | | | Command Rolling Stock | | | | Command Rolling Stock | | | |
|-----------------------|-----------|-----------|----------|-----------|-----------------------|----------|----------|-------------|-----------------------|-------------|----------|-------------|
| | Type I | Type III | Vehicle | Total | Type I | Type III | Vehicle | Outlays | Type I | Type III | Vehicle | Reserve |
| 2021 | | | | | | | | \$0 | \$440,730 | \$0 | \$26,363 | \$467,094 |
| 2022 | \$99,000 | \$86,500 | \$9,500 | \$195,000 | | | | \$0 | \$539,730 | \$86,500 | \$35,863 | \$662,094 |
| 2023 | \$102,960 | \$89,960 | \$9,880 | \$202,800 | | | | \$0 | \$642,690 | \$176,460 | \$45,743 | \$864,894 |
| 2024 | \$107,078 | \$93,558 | \$10,275 | \$210,912 | | | | \$0 | \$749,769 | \$270,018 | \$56,019 | \$1,075,806 |
| 2025 | \$111,362 | \$97,301 | \$10,686 | \$219,348 | | | | \$0 | \$861,130 | \$367,319 | \$66,705 | \$1,295,154 |
| 2026 | \$115,816 | \$101,193 | \$11,114 | \$228,122 | | | | \$0 | \$976,946 | \$468,512 | \$77,818 | \$1,523,277 |
| 2027 | \$120,449 | \$105,240 | \$11,558 | \$237,247 | | | | \$0 | \$1,097,395 | \$573,752 | \$89,377 | \$1,760,524 |
| 2028 | \$125,267 | \$109,450 | \$12,021 | \$246,737 | | | \$97,430 | \$97,430 | \$1,222,662 | \$683,202 | \$3,968 | \$1,909,832 |
| 2029 | \$130,277 | \$113,828 | \$12,501 | \$256,607 | | | | \$0 | \$1,352,939 | \$797,031 | \$16,469 | \$2,166,438 |
| 2030 | \$135,488 | \$118,381 | \$13,001 | \$266,871 | | | | \$0 | \$1,488,427 | \$915,412 | \$29,470 | \$2,433,309 |
| 2031 | \$140,908 | \$123,116 | \$13,521 | \$277,546 | \$1,622,575 | | | \$1,622,575 | \$6,760 | \$1,038,528 | \$42,992 | \$1,088,280 |

| | <u>Project Budget 9/20/2023</u> | <u>Change Orders</u> | <u>Paid Through 12/31/2023</u> | <u>Remaining Budget</u> |
|---------------------------------------|-------------------------------------|----------------------|------------------------------------|-----------------------------|
| <u>Public Safety Building:</u> | | | | |
| Construction | \$ 5,882,253 | \$ 264,118 | \$ 4,105,829 | \$ 2,040,542 |
| PSB Renovation Design/Engineering | 774,740 | | 293,734 | 481,006 |
| Permits/Inspection/Testing | 141,017 | | 121,982 | 19,036 |
| Construction/Project Management | 394,987 | | 290,612 | 104,375 |
| Furniture, Fixtures, and Equipment | 200,000 | | - | 200,000 |
| Legal Counsel | 130,000 | | 45,012 | 84,988 |
| <u>Temporary Fire Station:</u> | | | | |
| Construction Cost | 595,453 | | 595,453 | 1 |
| Design/Engineering/Project Management | 107,573 | | 80,116 | 27,457 |
| Relocation | 221,566 | | 156,946 | 64,619 |
| Sub-Total: | \$ 8,447,589 | \$ 264,118 | \$ 5,689,684 | \$ 3,022,023 |
| Project Contingency Allowance | 550,000 | (264,118) | - | 285,882 |
| Total Project Budget | <u>\$ 8,997,589</u> | <u>\$ -</u> | <u>\$ 5,689,684</u> | <u>\$ 3,307,905</u> |

Fund Balance Projection

| | <u>Revenue</u> | <u>Expenditures</u> | <u>Transfers In/ (Transfers Out)</u> | <u>Other Financing Sources</u> | <u>Change in Fund Balance</u> | <u>Beginning Fund Balance</u> | <u>Ending Fund Balance</u> | |
|--------------------------------------|----------------|---------------------|--|--|-----------------------------------|-----------------------------------|--------------------------------|-----------------------|
| <u>FY 2021-22</u> | | | | | | | | |
| General Fund | 5,285,728 | 4,379,134 | 400,000 | - | 1,306,594 | 5,176,904 | 6,483,498 | |
| Special Tax Fund | 200,962 | 2,211 | (400,000) | - | (201,249) | 409,440 | 208,191 | |
| Capital Fund | <u>4,906</u> | <u>514,583</u> | <u>-</u> | <u>-</u> | <u>(509,677)</u> | <u>3,821,952</u> | <u>3,312,275</u> | |
| Total | 5,491,596 | 4,895,928 | - | - | 595,668 | 9,408,296 | 10,003,964 | ✓ |
| <u>FY 2022-23 (Projected)</u> | | | | | | | | |
| General Fund | 5,609,137 | 4,948,245 | 206,143 | - | 867,035 | 6,483,498 | 7,350,533 | |
| Special Tax Fund | 200,752 | - | (408,943) | - | (208,191) | 208,191 | - | |
| Capital Fund - PSB | <u>-</u> | <u>2,221,222</u> | <u>202,800</u> | <u>1,926,120</u> | <u>(92,302)</u> | <u>3,312,275</u> | <u>3,219,973</u> | |
| Total | 5,809,889 | 7,169,467 | - | 1,926,120 | 566,542 | 10,003,964 | 10,570,506 | |
| <u>FY 2023-24 (Budget)</u> | | | | | | | | |
| General Fund - Operating | 5,786,158 | 8,611,725 | 33,511 | - | (2,792,055) | 7,350,533 | 2,446,217 | |
| General Fund - El Cerrito | - | - | - | - | - | - | 2,112,261 | |
| General Fund - PSB | - | 3,369,983 | - | - | - | - | - | |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - | |
| Capital Fund - PSB | <u>-</u> | <u>2,355,098</u> | <u>167,489</u> | <u>-</u> | <u>(2,187,609)</u> | <u>3,219,973</u> | <u>1,032,364</u> | Rolling Stock Reserve |
| Total | 5,987,158 | 14,336,806 | - | - | (4,979,664) | 3,219,973 | 5,590,842 | |
| <u>FY 2024-25 (Projected)</u> | | | | | | | | |
| General Fund | 5,928,822 | 6,188,993 | (18,348) | - | (468,122) | 2,446,217 | 1,978,095 | |
| General Fund - El Cerrito | - | - | - | - | 189,602 | 2,112,261 | 2,301,863 | |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - | |
| Capital Fund | <u>-</u> | <u>-</u> | <u>219,348</u> | <u>-</u> | <u>219,348</u> | <u>1,032,364</u> | <u>1,251,712</u> | Rolling Stock Reserve |
| Total | 6,129,822 | 6,188,993 | - | - | (59,172) | 5,590,842 | 5,531,670 | |
| <u>FY 2025-26 (Projected)</u> | | | | | | | | |
| General Fund | 6,155,105 | 6,068,323 | (27,122) | - | (119,489) | 1,978,095 | 1,858,606 | |
| General Fund - El Cerrito | - | - | - | - | 179,149 | 2,301,863 | 2,481,012 | |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - | |
| Capital Fund | <u>-</u> | <u>-</u> | <u>228,122</u> | <u>-</u> | <u>228,122</u> | <u>1,251,712</u> | <u>1,479,834</u> | Rolling Stock Reserve |
| Total | 6,356,105 | 6,068,323 | - | - | 287,782 | 5,531,670 | 5,819,452 | |
| <u>FY 2026-27 (Projected)</u> | | | | | | | | |
| General Fund | 6,399,172 | 6,494,072 | (36,247) | - | (324,628) | 1,858,606 | 1,533,978 | |
| General Fund - El Cerrito | - | - | - | - | 193,481 | 2,481,012 | 2,674,493 | |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - | |
| Capital Fund | <u>-</u> | <u>-</u> | <u>237,247</u> | <u>-</u> | <u>237,247</u> | <u>1,479,834</u> | <u>1,717,081</u> | Rolling Stock Reserve |
| Total | 6,600,172 | 6,494,072 | - | - | 106,100 | 5,819,452 | 5,925,552 | |
| <u>FY 2027-28 (Projected)</u> | | | | | | | | |
| General Fund | 6,648,171 | 6,934,651 | (45,737) | - | (541,175) | 1,533,978 | 992,802 | |
| General Fund - El Cerrito | - | - | - | - | 208,959 | 2,674,493 | 2,883,452 | |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - | |
| Capital Fund | <u>-</u> | <u>-</u> | <u>246,737</u> | <u>-</u> | <u>246,737</u> | <u>1,717,081</u> | <u>1,963,818</u> | Rolling Stock Reserve |
| Total | 6,849,171 | 6,934,651 | - | - | (85,479) | 5,925,552 | 5,840,072 | |

KENSINGTON FIRE PROTECTION DISTRICT

FIVE YEAR FINANCIAL FORECAST - Summary

February 2024

| | FY 2022-23 Budget | FY 2022-23 Projected | FY 2023-24 Budget | FY 2024-25 Projected | FY 2025-26 Projected | FY 2026-27 Projected | FY 2027-28 Projected |
|--|-----------------------|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| REVENUE | | | | | | | |
| Property Taxes | \$ 4,739,500 | \$ 5,264,470 | \$ 5,475,049 | \$ 5,694,051 | \$ 5,921,813 | \$ 6,158,685 | \$ 6,405,033 |
| Special Taxes | 200,752 | 200,752 | 201,000 | 201,000 | 201,000 | 201,000 | 201,000 |
| Other Taxes (HOPTR) | 24,000 | 24,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Lease Income | 3,050 | 3,050 | - | - | - | - | - |
| Investment Income | 20,000 | 250,000 | 216,110 | 139,771 | 138,292 | 145,486 | 148,139 |
| CERBT Disbursement | 80,000 | 67,617 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 |
| Other Revenue | - | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Grant Revenue | - | - | - | - | - | - | - |
| TOTAL REVENUE | \$ 5,067,302 | \$ 5,809,889 | \$ 5,987,158 | \$ 6,129,822 | \$ 6,356,105 | \$ 6,600,172 | \$ 6,849,171 |
| EXPENDITURES | | | | | | | |
| <u>Salaries and Benefits</u> | | | | | | | |
| Office Wages and Related Costs | 196,052 | 172,266 | 199,090 | 210,265 | 218,676 | 227,423 | 236,519 |
| Retiree Medical Benefits | 90,600 | 67,618 | 63,500 | 68,000 | 68,000 | 68,000 | 68,000 |
| Total Salaries and Benefits | \$ 286,652 | \$ 239,884 | \$ 262,590 | \$ 278,265 | \$ 286,676 | \$ 295,423 | \$ 304,519 |
| <u>Outside Professional Services</u> | | | | | | | |
| El Cerrito Contract Fees | 3,843,483 | 3,843,483 | 4,146,968 | 4,478,725 | 4,837,023 | 5,223,985 | 5,641,904 |
| El Cerrito Reconciliation | 123,165 | 123,165 | 77,554 | 125,000 | 125,000 | 125,000 | 125,000 |
| Other Outside Professional Services | 348,925 | 361,258 | 349,154 | 316,852 | 323,923 | 336,398 | 344,446 |
| Total Outside Professional Services | \$ 4,315,573 | \$ 4,327,906 | \$ 4,573,676 | \$ 4,920,577 | \$ 5,285,947 | \$ 5,685,384 | \$ 6,111,350 |
| Community Service Activities | \$ 72,200 | \$ 38,262 | \$ 64,620 | \$ 33,294 | \$ 33,521 | \$ 33,702 | \$ 33,912 |
| District Activities | \$ 61,500 | \$ 60,105 | \$ 23,500 | \$ 29,380 | \$ 24,500 | \$ 30,674 | \$ 25,000 |
| Office Expenses | \$ 15,500 | \$ 15,500 | \$ 15,215 | \$ 12,116 | \$ 12,480 | \$ 12,854 | \$ 13,240 |
| Building Maintenance | \$ 24,000 | \$ 19,665 | \$ 6,900 | \$ 13,685 | \$ 13,805 | \$ 14,495 | \$ 14,495 |
| Building Utilities/Service | \$ 17,000 | \$ 19,123 | \$ 19,840 | \$ 20,758 | \$ 21,748 | \$ 22,815 | \$ 23,969 |
| Contingency | \$ 25,000 | \$ 25,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| TOTAL OPERATING EXPENDITURES | \$ 4,817,425 | \$ 4,745,445 | \$ 4,986,341 | \$ 5,328,075 | \$ 5,698,676 | \$ 6,115,347 | \$ 6,546,486 |
| NET OPERATING SURPLUS/(SHORTFALL) | \$ 249,877 | \$ 1,064,444 | \$ 1,000,818 | \$ 801,747 | \$ 657,429 | \$ 484,824 | \$ 302,686 |
| Capital Expenditures - Rolling Stock Set-aside | \$ - | \$ 202,800 | \$ 167,489 | \$ 219,348 | \$ 228,122 | \$ 237,247 | \$ 246,737 |
| Capital Expenditures - Equip/Furniture | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Expenditures - Public Safety Building | \$ 3,606,440 | \$ 2,221,222 | \$ 5,725,081 | \$ 500,000 | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ 87,912 | \$ 141,570 | \$ 141,525 | \$ 141,478 | \$ 141,428 |
| TOTAL EXPENDITURES | \$ 8,423,865 | \$ 7,169,467 | \$ 10,966,823 | \$ 6,188,993 | \$ 6,068,323 | \$ 6,494,072 | \$ 6,934,651 |
| CHANGE IN FUND BALANCE | \$ (3,356,563) | \$ (1,359,578) | \$ (4,979,664) | \$ (59,172) | \$ 287,782 | \$ 106,100 | \$ (85,479) |
| Building Loan Drawdown | - | 1,926,120 | - | - | - | - | - |
| FUND BALANCE (June 30) | \$ - | \$ 10,570,506 | \$ 5,590,842 | \$ 5,531,670 | \$ 5,819,452 | \$ 5,925,552 | \$ 5,840,072 |

KENSINGTON FIRE PROTECTION DISTRICT
FIVE YEAR FINANCIAL FORECAST - Line Item Detail

February 2024

| | FY 2021-22 Actual | FY 2022-23 Budget | FY 2022-23 Projected | FY 2023-24 Budget | FY 2024-25 Projected | FY 2025-26 Projected | FY 2026-27 Projected | FY 2027-28 Projected | |
|--------------------------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|
| REVENUE | | | | | | | | | <i>Assumptions Fiscal Years 2025-2028</i> |
| Property Taxes | 4,783,334 | 4,739,500 | 5,264,470 | 5,475,049 | 5,694,051 | 5,921,813 | 6,158,685 | 6,405,033 | +4% |
| Special Taxes | 204,418 | 200,752 | 200,752 | 201,000 | 201,000 | 201,000 | 201,000 | 201,000 | Flat |
| Other Taxes (HOPTR) | 24,612 | 24,000 | 24,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | Flat |
| Lease Income | 36,603 | 3,050 | 3,050 | - | - | - | - | - | |
| Investment Income | 14,188 | 20,000 | 250,000 | 216,110 | 139,771 | 138,292 | 145,486 | 148,139 | 2.50% |
| CERBT Disbursement | 40,282 | 80,000 | 67,617 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 | Match to retiree medical costs |
| Other Revenue | 388,159 | - | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | Assume flat \$2,000 per year |
| Grant Revenue | - | - | - | - | - | - | - | - | |
| TOTAL REVENUE | \$ 5,491,596 | \$ 5,067,302 | \$ 5,809,889 | \$ 5,987,158 | \$ 6,129,822 | \$ 6,356,105 | \$ 6,600,172 | \$ 6,849,171 | 787,798 |
| EXPENDITURES | | | | | | | | | |
| SALARIES AND BENEFITS | | | | | | | | | |
| <u>Office Wages & Related</u> | | | | | | | | | |
| Regular Wages | 139,936 | 144,416 | 144,355 | 163,191 | 169,719 | 176,507 | 183,568 | 190,910 | 4% annual increase |
| Vacation/Holiday/Sick Leave | 9,182 | 23,182 | 4,687 | 6,816 | 10,300 | 10,712 | 11,140 | 11,586 | 4% annual increase beginning FY2025-26 |
| Medical/Dental Insurance | 13,000 | 12,000 | 6,000 | 9,333 | 9,706 | 10,095 | 10,498 | 10,918 | 4% annual increase |
| Payroll Taxes | 11,990 | 13,304 | 12,992 | 13,820 | 14,373 | 14,948 | 15,546 | 16,167 | 4% annual increase |
| Workers Compensation/Life Insurance | 759 | 650 | 1,760 | 3,100 | 3,224 | 3,353 | 3,487 | 3,627 | 4% annual increase |
| Payroll Processing | 1,971 | 2,500 | 2,472 | 2,830 | 2,943 | 3,061 | 3,183 | 3,311 | 4% annual increase |
| Total Office Wages & Related Costs | 176,838 | 196,052 | 172,266 | 199,090 | 210,265 | 218,676 | 227,423 | 236,519 | |
| <u>Retiree Medical Benefits</u> | | | | | | | | | |
| PERS Medical | 54,507 | 72,500 | 53,756 | 50,500 | 52,000 | 52,000 | 52,000 | 52,000 | Flat |
| CalPERS Settlement | 18,090 | - | - | - | - | - | - | - | Assume \$0 |
| Delta Dental | 11,385 | 14,000 | 10,437 | 10,000 | 12,000 | 12,000 | 12,000 | 12,000 | Flat |
| Vision Care | 3,877 | 4,100 | 3,425 | 3,000 | 4,000 | 4,000 | 4,000 | 4,000 | Flat |
| Total Retiree Medical Benefits | 87,859 | 90,600 | 67,618 | 63,500 | 68,000 | 68,000 | 68,000 | 68,000 | |
| TOTAL SALARIES AND BENEFITS | \$ 264,697 | \$ 286,652 | \$ 239,884 | \$ 262,590 | \$ 278,265 | \$ 286,676 | \$ 295,423 | \$ 304,519 | |
| <u>Outside Professional Services</u> | | | | | | | | | |
| Accounting | 37,045 | 36,000 | 36,000 | 37,080 | 38,192 | 39,338 | 40,518 | 41,734 | 3% annual increase |
| Actuarial Valuation | 3,000 | 5,600 | 5,600 | 3,000 | 5,600 | 3,000 | 5,600 | 3,000 | |
| Audit | 16,000 | 16,000 | 16,000 | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 | Flat per proposal |
| Bank Fees | 37 | 25 | 25 | 50 | 50 | 50 | 50 | 50 | Flat |
| Contra Costa County Expenses | 53,644 | 38,000 | 38,000 | 39,520 | 41,101 | 42,745 | 44,455 | 46,233 | 4% annual increase |
| El Cerrito Contract Fees | 3,525,871 | 3,843,483 | 3,843,483 | 4,146,968 | 4,478,725 | 4,837,023 | 5,223,985 | 5,641,904 | 2023-24 from EC, then 8% annual increase |
| El Cerrito Reconciliation | 204,642 | 123,165 | 123,165 | 77,554 | 125,000 | 125,000 | 125,000 | 125,000 | |
| IT Services and Equipment | 723 | 15,000 | 15,000 | 6,600 | 6,798 | 7,002 | 7,212 | 7,428 | 3% annual increase |
| Fire Abatement Contract | - | 5,000 | 5,000 | 5,250 | 5,250 | 5,513 | 5,513 | 5,788 | 5% every other year |
| Fire Engineer Plan Review | 688 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | Flat |
| Risk Management Insurance | 1,159 | 19,000 | 21,258 | 21,697 | 23,866 | 26,253 | 28,878 | 31,766 | 10% annual increase |
| LAFCO Fees | 2,078 | 5,000 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | Flat |
| Legal Fees | 10,595 | 20,000 | 20,000 | 15,600 | 12,000 | 12,360 | 12,731 | 13,113 | 3% annual increase (reduce after PSB) |
| Operational Consultant | - | - | 19,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| Fiscal Analysis Consultant | - | - | - | 25,000 | - | - | - | - | |
| Recruitment | - | - | 23,975 | 14,925 | - | - | - | - | |

KENSINGTON FIRE PROTECTION DISTRICT
FIVE YEAR FINANCIAL FORECAST - Line Item Detail

February 2024

| | FY 2021-22 Actual | FY 2022-23 Budget | FY 2022-23 Projected | FY 2023-24 Budget | FY 2024-25 Projected | FY 2025-26 Projected | FY 2026-27 Projected | FY 2027-28 Projected | <i>Assumptions Fiscal Years 2025-2028</i> |
|--|----------------------|----------------------|-------------------------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|
| Temporary Services | - | - | - | - | - | - | - | - | |
| Water System Improvements | | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | <i>Assume no additional costs</i> |
| Website Development/Maintenance | 3,227 | 4,500 | 3,500 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | <i>Flat</i> |
| Wildland Vegetation Maintenance | 4,000 | 7,600 | 7,600 | 7,828 | 8,063 | 8,305 | 8,554 | 8,810 | <i>3% annual increase</i> |
| Other Outside Professional Services | | - | - | - | - | - | - | - | |
| Emergency Preparedness Coordinator | 100,000 | 105,200 | 105,200 | 107,704 | 110,935 | 114,263 | 117,691 | 121,222 | <i>3% annual increase</i> |
| Grant Writer/Coordinator | 6,548 | 50,000 | 31,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | |
| Nixle (Everbridge) Fees | 3,183 | 4,000 | 4,000 | 3,200 | 3,296 | 3,395 | 3,497 | 3,602 | <i>3% annual increase</i> |
| Long-Term Financial Planner | 29,194 | 5,000 | 5,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |
| Total Outside Professional Services | \$ 4,001,634 | \$ 4,315,573 | \$ 4,327,906 | \$ 4,573,676 | \$ 4,920,577 | \$ 5,285,947 | \$ 5,685,384 | \$ 6,111,350 | |
| <u>Community Service Activities</u> | | | | | | | | | |
| Public Education | 17,762 | 30,000 | 20,000 | 20,000 | 15,000 | 15,000 | 15,000 | 15,000 | <i>Reduce after FY 2023-24</i> |
| EP Coordinator Expense Account | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | <i>Flat</i> |
| Community Pharmaceutical Drop-Off | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | <i>Flat</i> |
| CERT Emergency Kits/Sheds/Prep | - | 4,000 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 | 4,637 | <i>3% annual increase</i> |
| Open Houses | - | 1,800 | 1,800 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | <i>Flat</i> |
| Community Shredder | 5,608 | 5,000 | 5,000 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | <i>Flat</i> |
| DFSC Matching Grants | - | - | - | - | - | - | - | - | |
| Firesafe Planting Grants | 1,360 | 25,000 | - | 25,000 | - | - | - | - | |
| Demonstration Garden | - | - | - | - | - | - | - | - | |
| Community Sandbags | 1,729 | 1,900 | 2,962 | 3,500 | 2,000 | 2,000 | 2,000 | 2,000 | <i>Flat</i> |
| Volunteer Appreciation | 450 | 500 | 500 | 500 | 550 | 600 | 650 | 700 | |
| Community Service - Other | - | 500 | 500 | 500 | 500 | 550 | 550 | 575 | |
| Total Community Service Activities | \$ 26,909 | \$ 72,200 | \$ 38,262 | \$ 64,620 | \$ 33,294 | \$ 33,521 | \$ 33,702 | \$ 33,912 | |
| <u>District Activities</u> | | | | | | | | | |
| Equipment | 1,697 | - | - | - | - | - | - | - | |
| Vehicle Maintenance | 5,501 | - | - | - | - | - | - | - | |
| Professional Development | 3,324 | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| Election | - | 7,500 | 5,600 | - | 5,880 | - | 6,174 | - | <i>5% increase every other year</i> |
| Firefighter's Apparel & PPE | - | 2,000 | 2,000 | 1,500 | 1,500 | 2,000 | 2,000 | 2,000 | |
| Firefighter's Expenses | 9,141 | 30,000 | 30,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| Staff Appreciation | 93 | 3,000 | 3,000 | 2,500 | 2,500 | 3,000 | 3,000 | 3,500 | |
| Memberships | 7,615 | 9,000 | 9,505 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | |
| Total District Activities | \$ 27,371 | \$ 61,500 | \$ 60,105 | \$ 23,500 | \$ 29,380 | \$ 24,500 | \$ 30,674 | \$ 25,000 | |
| <u>Office</u> | | | | | | | | | |
| Office Expenses | 3,846 | 5,000 | 4,811 | 6,000 | 5,200 | 5,356 | 5,517 | 5,682 | <i>3% annual increase</i> |
| Office Supplies | 694 | 2,000 | 1,000 | 1,200 | 1,236 | 1,273 | 1,311 | 1,351 | <i>3% annual increase</i> |
| Telephones | 8,720 | 8,000 | 8,000 | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 | <i>3% annual increase</i> |
| Internet | | | | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 | <i>3% annual increase</i> |
| Office - Other | - | 500 | 500 | 515 | 530 | 546 | 563 | 580 | <i>3% annual increase</i> |
| Office - Equipment | - | - | 1,189 | 2,500 | - | - | - | - | |
| Total Office | \$ 13,260 | \$ 15,500 | \$ 15,500 | \$ 15,215 | \$ 12,116 | \$ 12,480 | \$ 12,854 | \$ 13,240 | |
| <u>Building Maintenance</u> | | | | | | | | | |

**KENSINGTON FIRE PROTECTION DISTRICT
FIVE YEAR FINANCIAL FORECAST - Line Item Detail**

February 2024

| | FY 2021-22 Actual | FY 2022-23 Budget | FY 2022-23 Projected | FY 2023-24 Budget | FY 2024-25 Projected | FY 2025-26 Projected | FY 2026-27 Projected | FY 2027-28 Projected | |
|---|----------------------|-----------------------|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| Gardening Services | 2,275 | 4,000 | 500 | 500 | 2,400 | 2,520 | 2,646 | 2,646 | <i>Assumptions Fiscal Years 2025-2028</i> 5% increase every other year from 2025-26 |
| Building Alarm | 1,264 | 1,500 | 1,500 | 1,500 | 1,575 | 1,575 | 1,654 | 1,654 | 5% increase every other year |
| Medical Waste Disposal | 2,141 | 7,500 | 7,500 | 2,200 | 2,310 | 2,310 | 2,426 | 2,426 | 5% increase every other year (from 2024-25) |
| Janitorial Services | 2,208 | 2,000 | 800 | 200 | 2,400 | 2,400 | 2,520 | 2,520 | 5% increase every other year |
| Miscellaneous Maintenance | 6,592 | 9,000 | 9,365 | 2,500 | 5,000 | 5,000 | 5,250 | 5,250 | 5% increase every other year (from 2026-27) |
| Total Building Maintenance | \$ 14,480 | \$ 24,000 | \$ 19,665 | \$ 6,900 | \$ 13,685 | \$ 13,805 | \$ 14,495 | \$ 14,495 | |
| Building Utilities/Service | | | | | | | | | |
| Gas and Electric | 11,852 | 13,000 | 13,000 | 6,300 | 6,930 | 7,623 | 8,385 | 9,224 | 10% annual increase |
| Water/Sewer | 4,118 | 4,000 | 4,000 | 6,600 | 6,798 | 7,002 | 7,212 | 7,428 | 3% annual increase |
| Refuse Collection | - | - | 2,123 | 3,000 | 3,090 | 3,183 | 3,278 | 3,377 | 3% annual increase |
| Building Utilities/Services - Other | - | - | 2,123 | 3,940 | 3,940 | 3,940 | 3,940 | 3,940 | |
| Total Building Utilities/Service | \$ 15,970 | \$ 17,000 | \$ 19,123 | \$ 19,840 | \$ 20,758 | \$ 21,748 | \$ 22,815 | \$ 23,969 | |
| Contingency | \$ - | \$ 25,000 | \$ 25,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | |
| TOTAL OPERATING EXPENDITURES | \$ 4,364,321 | \$ 4,817,425 | \$ 4,745,445 | \$ 4,986,341 | \$ 5,328,075 | \$ 5,698,676 | \$ 6,115,347 | \$ 6,546,486 | |
| NET OPERATING SURPLUS/(SHORTFALL) | \$ 1,127,275 | \$ 249,877 | \$ 1,064,444 | \$ 1,000,818 | \$ 801,747 | \$ 657,429 | \$ 484,824 | \$ 302,686 | |
| CAPITAL EXPENDITURES | | | | | | | | | |
| Rolling Stock Set-aside (Transfer from General Fund to Capital Fund) | - | - | 202,800 | 167,489 | 219,348 | 228,122 | 237,247 | 246,737 | <i>Incl expenditures</i> |
| Equipment and Furniture | 315 | - | - | - | - | - | - | - | |
| PSB - Temporary Facilities | 91,853 | 848,607 | 894,649 | - | - | - | - | - | Total FY 2021-22, 2022-23, 2023-24 = |
| PSB Renovation | 459,433 | 2,757,833 | 1,326,573 | 5,725,081 | 500,000 | - | - | - | \$8,497,589 |
| Total Capital Expenditures | \$ 551,601 | \$ 3,606,440 | \$ 2,424,022 | \$ 5,892,570 | \$ 719,348 | \$ 228,122 | \$ 237,247 | \$ 246,737 | |
| DEBT SERVICE* | \$ (19,994) | \$ - | \$ - | \$ 87,912 | \$ 141,570 | \$ 141,525 | \$ 141,478 | \$ 141,428 | |
| TOTAL EXPENDITURES | \$ 4,895,928 | | \$ 7,169,467 | \$ 10,966,823 | \$ 6,188,993 | \$ 6,068,323 | \$ 6,494,072 | \$ 6,934,651 | |
| CHANGE IN FUND BALANCE | \$ 595,668 | \$ (3,356,563) | \$ (1,359,578) | \$ (4,979,664) | \$ (59,172) | \$ 287,782 | \$ 106,100 | \$ (85,479) | |
| Building Loan Drawdown | - | - | 1,926,120 | - | - | - | - | - | Total \$2,160,000 less capitalized interest (\$141,880) and costs of issuance (\$92,000) |
| ENDING FUND BALANCE | 10,003,964 | | 10,570,506 | 5,590,842 | 5,531,670 | 5,819,452 | 5,925,552 | 5,840,072 | |

Debt Service - FY 2019-20, 2020-21, 2021-22 - CalPERS Repayment; Beginning FY 2022-23 Debt Service = Facility Loan Repayment (\$2,160,000 25 year term @ 4.07%)

February 2024



EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530

(510) 215-4450 • FAX (510) 232-4917

www.el-cerrito.org



DATE: February 11, 2024

TO: General Manager Mary Morris-Mayorga

FROM: Eric Saylor: Fire Chief

RE: **Fiscal Year 2023-24 Mid-Year Budget Report**

Below is the approved contract fee schedule for the fiscal year 2023-24. Overall, the budget is at 51% at midyear. Most of the accounts for December 2023 are closed, providing the accurate account at this time. The exceptional overages so far are:

- Overtime backfill at 86%
 - The department had two retirements, one resignation, and one lengthy injury.
 - This account will need an amendment at midyear
- Worker Comp Premiums at 99%
 - This is related to the injury
- Worker Comp Pay at 129%
 - This is related to the injury
- Fuel at 109%

The exceptional underages so far are:

- Regular Salaries & wages at 46%
 - Related to the vacancies
- Miscellaneous Prof Svcs at 5%
 - We received a one-time bill for dispatch fees at the end of the year.
- Vehicle & Equip Maint Svc 36%
 - We did our best to maintain the equipment as efficiently as possible.
- Vehic Replacement Rental Chrg at 12%
 - This account will receive a one-time bill at the end of the year. Kensington will be reimbursed for any spending from this account on fire engines purchases in the end-year reconciliation.
- Clothing & Uniform Supply at 18%
 - We've hired three new firefighters, and their turnouts will come out of this account after midyear.

The city of El Cerrito continues to be managed at an exceptional level, with a 5.6-million-dollar surplus last year. Reserves are at a ten-year high, and the council recently established an Emergency Disaster Relief Fund of 8 million dollars and set up a Section 115 trust for pension liability.

The fire department continues to train and improve, preparing to protect the community in times of emergency. Operational tactics, well-trained personnel, and functional equipment have saved 17,801,300 in value from fire damage, yielding a 237% return on investment against its current expenditures. This financial evaluation excludes the thousands of lives saved annually through the advanced medical services the EMTs and paramedics provide.

| Line item | Description | | Adopted FY23-24 Fee | Mid-Year Expenditures | % |
|---|---|--|------------------------|------------------------|------|
| <i>Personnel</i> | | | | | |
| <i>Salaries & Wages</i> | | | | | |
| 51110 | Regular Salaries & Wages | | \$ 1,721,882.84 | \$ 792,066.11 | 46% |
| 51120 | Part-Time Permanent Salaries & Wages | | \$ 22,200.00 | \$ - | 0% |
| <i>Totals</i> | | | \$ 1,744,082.84 | \$ 792,066.11 | |
| <i>Taxes & Benefits</i> | | | | | |
| 51210 | PERS | | \$ 287,804.13 | \$ 141,024.02 | 49% |
| 51211 | PERS UAL | | \$ 644,877.53 | \$ 309,541.22 | 48% |
| 51220 | FICA/MEDICARE | | \$ 36,352.50 | \$ 16,358.63 | 45% |
| 51230 | Medical Benefits | | \$ 273,511.77 | \$ 134,020.77 | 49% |
| 51235 | Life & LTD Insurance | | \$ 11,888.93 | \$ 5,112.24 | 43% |
| 51240 | Worker Comp Premiums | | \$ 63,695.69 | \$ 63,058.73 | 99% |
| 51242 | Worker Comp Pay | | \$ 27,750.00 | \$ 35,797.50 | 129% |
| <i>Totals</i> | | | \$ 1,345,880.55 | \$ 704,913.10 | |
| <i>Personnel - Non Position Budgeting</i> | | | | | |
| 51140 | Overtime - Back fill | | \$ 222,000.00 | \$ 190,920.00 | 86% |
| 51145 | FLSA Constant Staffing Back fill @ 1.5 (Overtime) | | \$ 31,655.82 | \$ 14,561.68 | 46% |
| 51146 | Fire Non-Supp OT | | \$ 24,975.00 | \$ 12,987.00 | 52% |
| 51147 | Fire OES Response | | \$ - | \$ - | 74% |
| 51155 | One Time Payouts | | \$ - | \$ - | 13% |
| 51237 | Allowances and Other Benefits | | \$ 67,586.79 | \$ 33,793.40 | 50% |
| 51990 | Salary Savings | | \$ - | \$ - | |
| <i>Totals</i> | | | \$ 346,217.61 | \$ 252,262.07 | |
| <i>Totals (51***)</i> | | | \$ 3,436,181.01 | \$ 1,749,241.28 | |
| <i>Professional Services</i> | | | | | |
| 52190 | Miscellaneous Prof Svcs | | \$ 106,056.06 | \$ 5,302.80 | 5% |
| <i>Totals</i> | | | \$ 106,056.06 | \$ 5,302.80 | |
| <i>Technical Services</i> | | | | | |
| 52220 | Medical Services | | \$ 7,332.60 | \$ 3,959.60 | 54% |
| 52230 | Other Technical Services | | \$ 8,899.11 | \$ 177.98 | 2% |
| 52260 | OES Equipment & Apparatus | | \$ - | \$ - | 16% |
| <i>Totals</i> | | | \$ 16,231.71 | \$ 4,137.59 | |

| | | | |
|---|--|---------------|-------------|
| <i>Purchased Professional & Technical Services Totals (52***)</i> | | \$ 122,287.77 | \$ 9,440.39 |
|---|--|---------------|-------------|

*Purchased Property Services
Utilities*

| | | | | | |
|-------|------------------|-------------------------|------|------|-----|
| 53110 | Utilities-Energy | | \$ - | \$ - | 68% |
| | | <i>Utilities Totals</i> | \$ - | \$ - | |

Repair & Maintenance Services

| | | | | | |
|-------|---------------------------|---|---------------|--------------|-----|
| 53230 | Building Maint Services | | \$ 8,332.50 | \$ 5,332.80 | 64% |
| 53240 | Landscape/Park Maint Svcs | | \$ - | \$ - | 43% |
| 53250 | Vehicle & Equip Maint Svc | | \$ 37,500.00 | \$ 13,500.00 | 36% |
| 53270 | Weed Abatement | | \$ - | \$ - | 7% |
| 53290 | Miscellaneous R&M Svcs | | \$ 64,660.20 | \$ 29,743.69 | 46% |
| | | <i>Repair & Maintenance Services Totals</i> | \$ 110,492.70 | \$ 48,576.49 | |

Leases & Rentals

| | | | | | |
|-------|---------------------------------|------------------------------------|--------------|-------------|-----|
| 53330 | Vehicle Replacement Rental Chrg | | \$ 37,848.30 | \$ 4,541.80 | 12% |
| | | <i>Leases & Rentals Totals</i> | \$ 37,848.30 | \$ 4,541.80 | |

Other Property Services

| | | | | | |
|-------|----------------------|-----------------------|---------------|--------------|-----|
| 53910 | Solid Waste Services | | \$ 2,666.40 | \$ 1,519.85 | 57% |
| | | <i>Totals (53***)</i> | \$ 2,666.40 | \$ 1,519.85 | |
| | | | \$ 151,007.40 | \$ 54,638.14 | |

Other Purchased Services

Communications

| | | | | | |
|-------|---------------------------------|------------------------------|--------------|-------------|-----|
| 54210 | Telephone Expenses | | \$ 3,927.00 | \$ 1,256.64 | 32% |
| 54220 | Mobile/Wireless Expenses | | \$ 2,604.00 | \$ 859.32 | 33% |
| 55230 | Internet Services | | \$ 5,249.48 | \$ 2,414.76 | 46% |
| 54240 | Software Licenses & Maintenance | | \$ 5,832.75 | \$ 1,166.55 | 20% |
| | | <i>Communications Totals</i> | \$ 17,613.23 | \$ 5,697.27 | |

Legal Notices & Advertisements

| | | | | | |
|-------|---------------------------|--|-----------|------|----|
| 54310 | Legal Notices & Advertise | | \$ 625.00 | \$ - | 0% |
| | | <i>Legal Notices & Advertisements Totals</i> | \$ 625.00 | \$ - | |

Printing Services

| | | | | | |
|-------|--------------------|--|-------------|-----------|-----|
| 54410 | Printing & Binding | | \$ 2,500.00 | \$ 300.00 | 12% |
|-------|--------------------|--|-------------|-----------|-----|

| | | |
|-------------------------------------|--------------------|------------------|
| <i>Printing Services Totals</i> | \$ 2,500.00 | \$ 300.00 |
|-------------------------------------|--------------------|------------------|

*Totals
Transportation & Training*

| | | | | | |
|-------|-------------------|---|---------------------|--------------------|-----|
| 54610 | Travel & Training | | \$ 25,000.00 | \$ 5,500.00 | 22% |
| | | <i>Transportation & Training Totals</i> | \$ 25,000.00 | \$ 5,500.00 | |

Other Administrative Services

| | | | | | |
|-------|------------------------------|---|---------------------|---------------------|-----|
| 54910 | Dues & Subscriptions | | \$ 4,000.00 | \$ 240.00 | 6% |
| 54990 | Other Administrative Svcs | | \$ 2,375.00 | \$ 522.50 | 22% |
| | | <i>Other Administrative Services Totals</i> | \$ 6,375.00 | \$ 762.50 | |
| | | <i>Totals (54***)</i> | \$ 52,113.23 | \$ 12,259.77 | |

Supplies

Office Supplies

| | | | | | |
|-------|----------------------------|-----------------------------------|--------------------|------------------|-----|
| 55110 | General Office Supplies | | \$ 1,500.00 | \$ 540.00 | 36% |
| 55120 | Postage & Delivery | | \$ 925.00 | \$ 46.25 | 5% |
| 55130 | Photocopying Charges | | \$ 250.00 | \$ - | 0% |
| | | <i>Office Supplies Totals</i> | \$ 2,675.00 | \$ 586.25 | |

Operating Supplies

| | | | | | |
|-------|------------------------------|--------------------------------------|---------------------|---------------------|------|
| 55210 | Fuel | | \$ 16,216.20 | \$ 17,675.66 | 109% |
| 55220 | Safety Supplies | | | | 0% |
| 55230 | Medical Supplies | | \$ 8,250.00 | \$ 2,310.00 | 28% |
| 55240 | Clothing & Uniform Supply | | \$ 24,997.50 | \$ 4,499.55 | 18% |
| 55250 | Vehicle & Equip Supplies | | \$ 4,625.00 | \$ 2,451.25 | 53% |
| 55290 | Other Operating Supplies | | \$ 2,500.00 | \$ 1,475.00 | 59% |
| | | <i>Operating Supplies Totals</i> | \$ 56,588.70 | \$ 28,411.46 | |

Maintenance Supplies

| | | | | | |
|-------|-------------------|--|---------------------|---------------------|-----|
| 55520 | Building Supplies | | \$ 2,750.00 | \$ 852.50 | 31% |
| | | <i>Maintenance Supplies Totals</i> | \$ 2,750.00 | \$ 852.50 | |
| | | <i>Totals (55***)</i> | \$ 62,013.70 | \$ 29,850.21 | |

Improvements-Other than Buildings

| | | | | | |
|-------|----------------------------|--|-------------|-------------|----|
| 56310 | Improvements, not Bldgs | | \$ - | \$ - | 5% |
| | | <i>Improvements- Other than Buildings Totals</i> | \$ - | \$ - | |

Office Equipment

| | | | | | |
|-------|----------------------------|--|------|------|------|
| 56410 | Office Equipment <\$10K | | \$ - | \$ - | 169% |
|-------|----------------------------|--|------|------|------|

| | | | | | |
|--------------------------------|--|--|------|------|--|
| <i>Office Equipment Totals</i> | | | \$ - | \$ - | |
| <i>Other Equipment</i> | | | | | |

| | | | | | |
|-------|---------------------------|--|------|------|------|
| 56710 | Other Equipment <\$10K | | \$ - | \$ - | 104% |
|-------|---------------------------|--|------|------|------|

| | | | | | |
|-------------------------------|--|--|------|------|--|
| <i>Other Equipment Totals</i> | | | \$ - | \$ - | |
| <i>Totals (56***)</i> | | | \$ - | \$ - | |

Financing Costs
Licenses, Fees & Charges

| | | | | | |
|-------|--------------------|--|-----------|-----------|-----|
| 58220 | Licenses & Permits | | \$ 625.00 | \$ 237.50 | 38% |
|-------|--------------------|--|-----------|-----------|-----|

| | | | | | |
|--|--|--|-----------|-----------|--|
| <i>Licenses, Fees & Charges Totals</i> | | | \$ 625.00 | \$ 237.50 | |
| <i>Totals (58***)</i> | | | \$ 625.00 | \$ 237.50 | |

Expense Totals

| | | | | | |
|--|--|--|-----------------|-----------------|-----|
| | | | \$ 3,824,228.10 | \$ 1,855,667.28 | 51% |
|--|--|--|-----------------|-----------------|-----|

Recommended Action

That the Board of Directors approve obtaining a price from Marjang to provide a layout of the first floor of the PSB and 100 sq. ft. of second floor for a police department generally in accordance with the attached plan shown in Exhibit B.

Background

The PSB is currently under construction as a fire only station, with approximately 2,700 sq. ft. of living quarters on the second floor and about 1,300 sq. ft. of useable space on the first floor. The first floor is planned for a large conference room and administrative offices (see Exhibit A). The police chief and the KPPCSD believe there is not sufficient space available for a police department and are currently planning to build a police station in Kensington park. Several layout designs for how the police might fit in the PSB have been undertaken by Bart Jones and Jim Watt, but are in need of changing to meet the current plans.

The KPPCSD and KFPD have engaged the services of Ridgeline to prepare a fiscal analysis of the cost/benefits of consolidating both districts into a single district. In order to properly evaluate consolidation, Ridgeline is requesting that the KFPD provide a layout of the PSB for police use plus realistic costs to do so. The KPPCSD is to provide similar information for locating a police station in Kensington park. Once this information has been provided Ridgeline they will continue with their evaluation.

Ridgeline understands that providing these two police department layouts could take several months, thereby delaying their final report until late 2024.

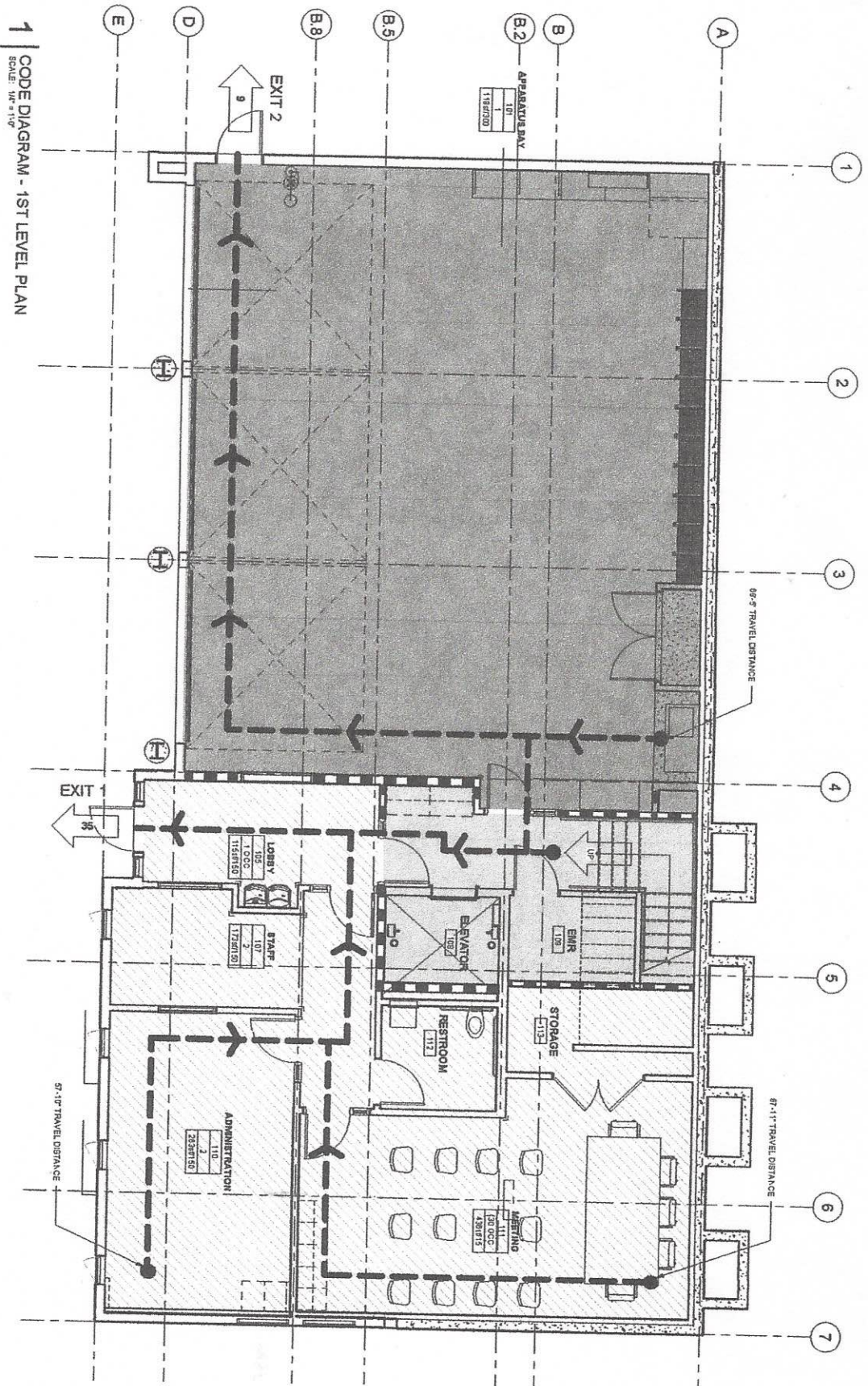
Attachments

The following attachments are included for the purpose of discussion.

- Exhibit A – Current proposed layout of the 1st floor of the PSB
- Exhibit B – Proposed layout of the 1st and 2nd floors of the PSB
- Exhibit C – KPD space needs
- Exhibit D – Preliminary cost of locating in Kensington park
- Exhibit E – Preliminary cost of locating in the PSB
- Exhibit F – Key factors in choosing a location

EXHIBIT A

Stratton Public Safety Building_Central_robert6CYZ.rvt



1 CODE DIAGRAM - 1ST LEVEL PLAN
SCALE: 1/8" = 1'-0"

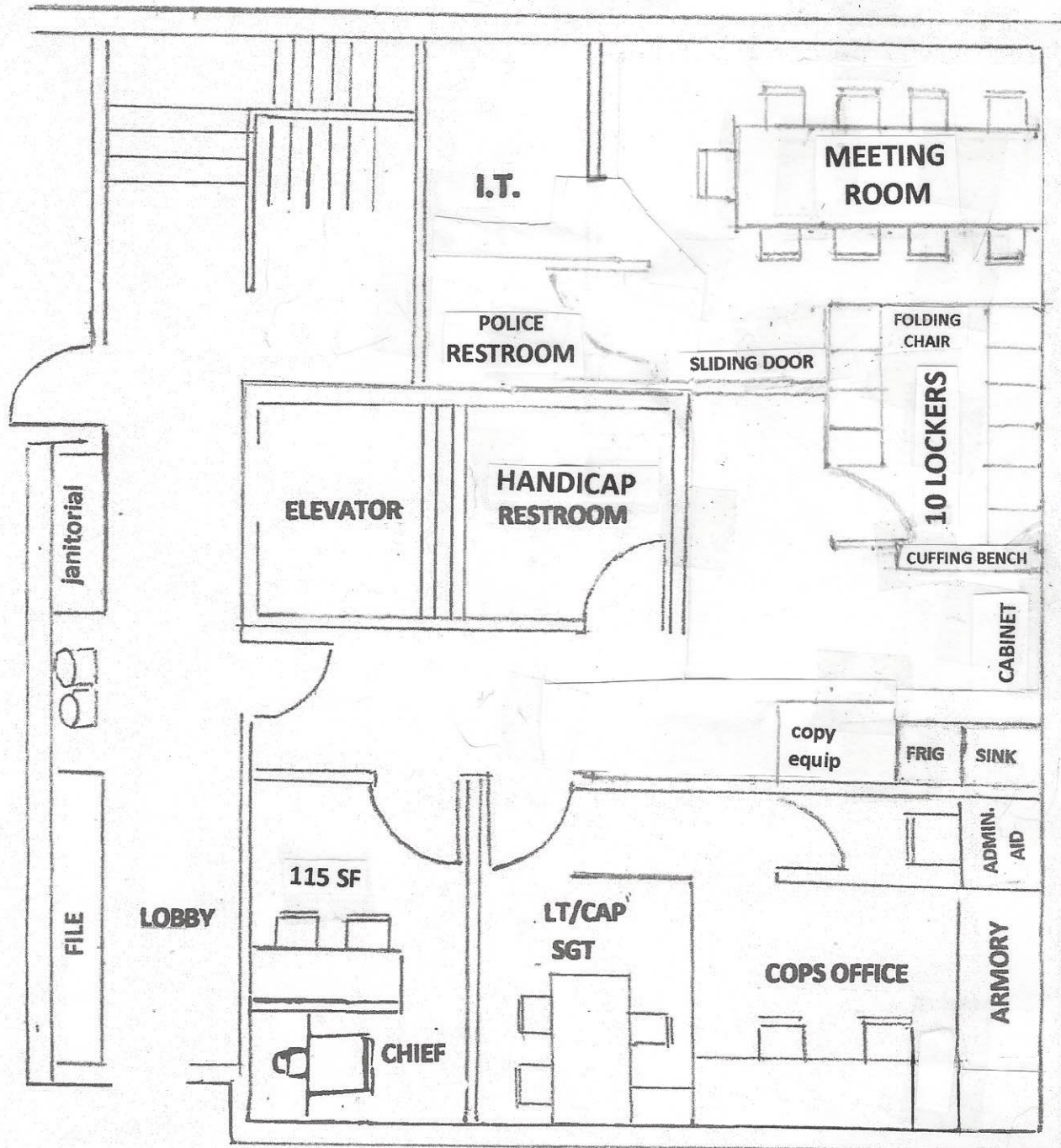


KENSINGTON FIRE PROTECTION DISTRICT

FEBRUARY 21, 2024

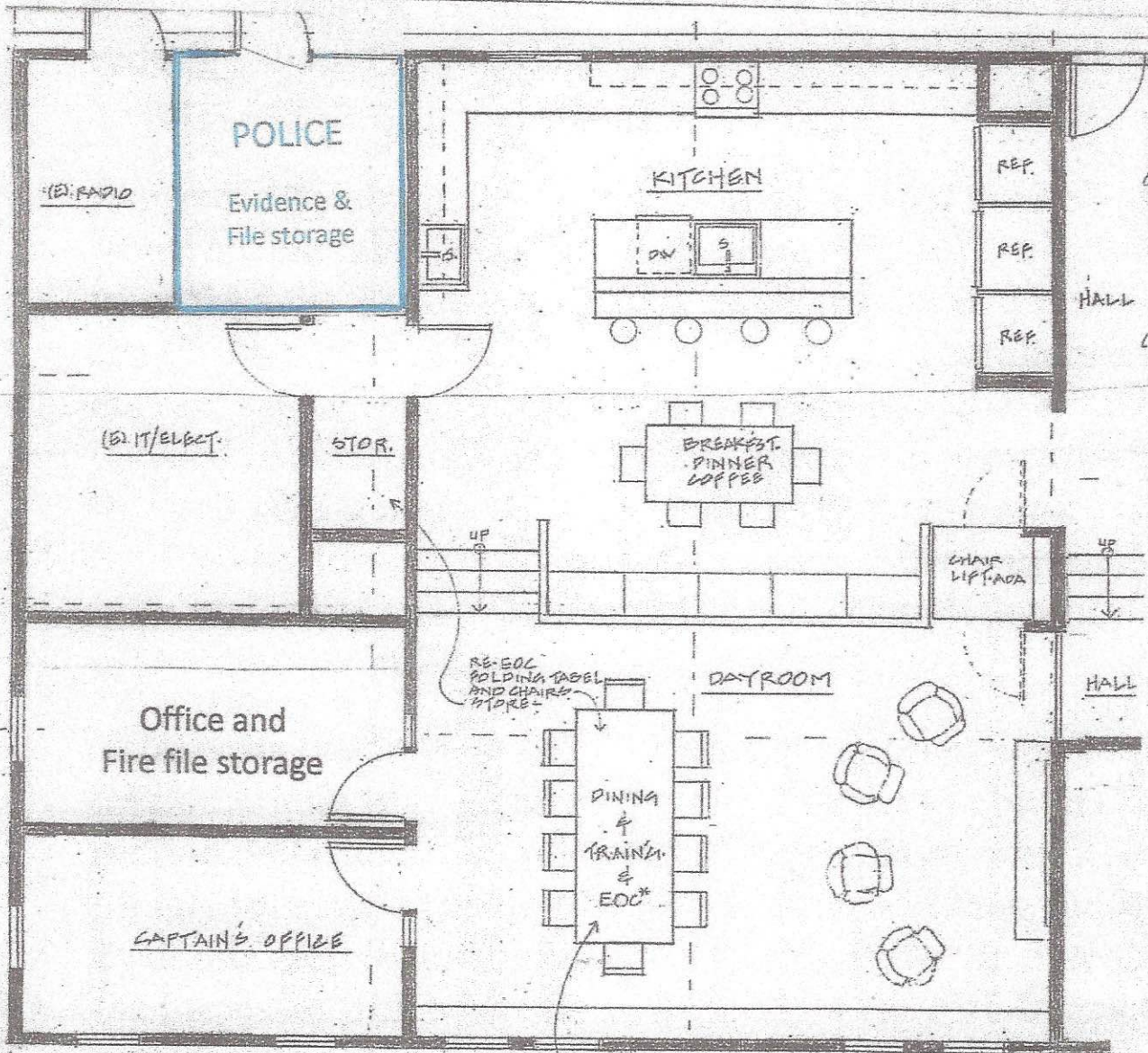
EXHIBIT B

POSSIBLE FIRST FLOOR LAYOUT



POLICE USE OF SECOND FLOOR AREA

EXHIBIT B



Recap:

Non-negotiable KPD Space Needs

| | |
|--|---|
| Police Admin/Receptionist Workspace/Lobby Area | Computer Server/IT Room |
| Chief's Office | Some File Storage (secure) |
| Lieutenant's Office | Some Equipment Storage (secure) |
| Shared Sergeants' Office | Office Supplies/Printer Area |
| Patrol room with 2 workstations | Break Space |
| Police Support Staff Workspace | 2 Bathrooms (staff only and staff/public) |
| Locker Room (all gender, 10 lockers) | Janitorial/Cleaning Storage |
| Evidence Storage Cabinet + Refrigeration | Secure parking for 7 patrol vehicles |
| Guns/Ammunition Storage Cabinet (secure) | |

Ballpark Cost Estimate - 3,000 sq ft

May 2023:

- \$1200 x 3000 sq ft = \$3,600,000
- 20% design contingency = \$720,000
- 18% soft costs = \$648,000
- Traffic Light = \$500,000
- Cost to Purchase Land = \$0
- Total = \$5,468,000**

February 2024:

- \$1800 x 3000 sq ft = \$5,400,000
- 20% design contingency = \$1,080,000
- 18% soft costs = \$972,000
- Traffic Light = \$500,000
- Cost to Purchase Land = \$0
- Total = \$7,952,000**

EXHIBIT E

PROPOSED TERMS OF LOCATING POLICE IN PSB

KPPCSD'S ESTIMATED COSTS

| | |
|---------------------------------------|--------------------|
| Prorate share of initial construction | \$1,400,000 |
| Estimated cost to remodel interior | <u>500,000</u> |
| TOTAL KPPCSD COST | \$1,900.000 |

ESTIMATED DELIVERY DATE

6 months after signed
legal document

OTHER FACTORS

KPPCSD to own its space
KPPCSD to maintain its space
Only be used for police use
To share in structural repairs



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024
TO: Board of Directors
RE: Public Safety Building Project Update
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

For information only, no action is requested at this time.

Background

Ongoing

The project team (contractor, architect/design, and construction manager) continues to work daily on construction and project administration (e.g. review/respond to RFIs, review/respond to submittals and change orders; site visits/meetings; and review construction schedule).

Schedule

The current schedule shows substantial completion to be May 31, 2024 with the contract allowing 30 days max for completion of punch list items. Depending upon punch list items, move in may occur during this time including furniture installations. We are in the process of evaluating furniture needs in conjunction with items in storage to be ready for that step.

Fiscal Impact

An update on the project budget versus expended is included below with change orders that have been required for unforeseen conditions since the amended budget in a separate column. These have been necessary for: storm drains, 2nd floor/roof leveling, added plates for app bay posts, lead paint testing, carpentry changes due to differing site conditions.

| | Project Budget 9/20/2023 | Change Orders | Paid Through 01/31/2024 | Remaining Budget |
|---------------------------------------|-----------------------------|------------------|----------------------------|---------------------|
| <u>Public Safety Building:</u> | | | | |
| Construction | \$ 5,882,253 | \$ 264,118 | \$ 4,411,766 | \$ 1,734,605 |
| PSB Renovation Design/Engineering | 774,740 | | 293,734 | 481,006 |
| Permits/Inspection/Testing | 141,017 | | 121,982 | 19,036 |
| Construction/Project Management | 394,987 | | 313,397 | 81,590 |
| Furniture, Fixtures, and Equipment | 200,000 | | - | 200,000 |
| Legal Counsel | 130,000 | | 45,012 | 84,988 |
| <u>Temporary Fire Station:</u> | | | | |
| Construction Cost | 595,453 | | 595,453 | 1 |
| Design/Engineering/Project Management | 107,573 | | 80,116 | 27,457 |
| Relocation | 221,566 | | 166,678 | 54,887 |
| Sub-Total: | \$ 8,447,589 | \$ 264,118 | \$ 6,028,138 | \$ 2,683,569 |
| Project Contingency Allowance | 550,000 | (264,118) | - | 285,882 |
| Total Project Budget | \$ 8,997,589 | \$ - | \$ 6,028,138 | \$ 2,969,451 |

Attachment: Kensington Public Safety Building Construction Progress Report

Kensington Public Safety Building Construction Progress Report

MarJang Architecture

Location: 217 Arlington Drive, Kensington CA

Date: 2/15/2024

Time: 10:30am

Weather: Overcast/Drizzle, 55 degrees

Attendance: Robert Soo Hoo MJA, Grace Seferian Mack 5, Adam Greenlief CWS, Erick Medrano CWS

Roof:

- The roof was observed to be an estimated 95% complete.
- Rooftop mechanical units have been installed. Wiring has been pulled to the roof but not connected yet
- All copper fascia and parapet caps have been installed.
- Walk pads have been installed.



Exterior:

- It was observed that 75% of the exterior siding has been installed. The west façade still requires siding.
- Soffit panels have been installed. Trim will be installed next week.
- Some windows do not have trim installed yet.
- The siding has not been painted



Interior:

- It was observed that installation of utilities was ongoing.
- Most of the plumbing and fire sprinkler system has been installed.
- The electrical system including lighting, power and alerting is still ongoing.
- Wall framing is mostly complete.





KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024
TO: Board of Directors
RE: General Manager's Report
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Highlights of the regular business activities, other special projects, and updates for the District which are not covered in other agenda items are noted below for January/February:

Fiscal Analysis Project with Ridgeline

I met with Dmitry Semenov of Ridgeline and the KPPCSD Interim General Manager on the process for supplying information to Ridgeline which will begin soon as well as the timing in conjunction with the proposed timeline. As we discussed at last month's Board meeting, timelines within proposals are designed to demonstrate the minimum amount of time estimated for the project; however, as we noted this often shifts due to a variety of reasons (providing data, staff resources, meeting schedules). After discussion, we anticipate that the analysis may be done as soon as July/August. The Board Presidents of KPPCSD and KFPD along with the KPPCSD Interim General Manager and I also met to coordinate on board meetings/timing related to the project schedule.

The agreement is in the process of being finalized which has been coordinated with Ridgeline and legal counsels. For contract administration, KPPCSD will be the signer of the agreement which includes terms to recognize the participation and input by KFPD. A letter agreement establishes the specific terms of the KFPD 50% cost-sharing (required documentation, timing, etc.).

Strategic Planning

We have had many discussions over the past several months that would benefit from strategic planning with the last process done in 2021 ([Strategic Planning](#)). This is in the initial planning stages to determine whether an in-house effort or one facilitated by an outside party would be best and will be discussed at a future meeting.

Discussions with KPPCSD Interim General Manager

We continue to discuss a variety of topics including the fiscal analysis, hazard mitigation plan with the County, and other operational items. This is beneficial to collaboration on projects and ideas that can impact both districts.

Certificate of Transparency and District of Distinction

Once we have two training certificates, all items will be complete for the Certificate of Transparency transmittal to CSDA. With an option for CSDA Governance Foundations training for all new directors, this will be complete as well.

Agenda Management Platform Evaluation

Evaluation continues with demos on options that could integrate with the website as well as facilitate PRA requests. We will provide an update in the coming months.

General Manager Transition

We will begin working on this for a smooth transition to the Interim General Manager.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024
TO: Board of Directors
RE: Emergency Preparedness Committee Meeting - 1/25/24
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

For information only, no action is required.

Background

The Emergency Preparedness Committee met on January 25, 2024 and discussed the following topics:

- Determine Whether to Seek a New Public Member
 With Danielle Madugo appointed as a Board Member EPC member, her former public member appointment is vacant. Though there is not a required number of public members, the committee discussed and determined to open the EPC Member Application process. Applications will be accepted until the February EPC meeting for committee review prior to seeking Board approval. The application period can be extended if no applications are received by that time.
- Review The Emergency Preparedness Committee Policy, Goals, And Organization
 President Levine reviewed the Board Policy on the Emergency Preparedness (and Warning System) Committee:
1140.60. The Board's standing Emergency Preparedness Committee shall be concerned with (1) recommendations for allocations of effort and funding of initiatives to make Kensington safer from potential civic emergencies, using a multi-hazard approach; (2) identifying opportunities for articulation with community members and other agencies to reduce risk and enhance evacuation procedures and public safety; (3) development of public education initiatives to accomplish the first two goals; (4) articulation with the KPPCSD standing committee on Emergency Preparedness, as well as other Local, County, and State agencies, to achieve the previous goal.

He suggested creating a roadmap for the year and asked for an update on what the subcommittees are working on:

Volunteer Recruitment Subcommittee

The types of volunteering were reviewed and noted the effort is going slowly. It was suggested that a dedicated email address could be created to help facilitate this along with identifying tasks for community volunteers. Chief Saylor provided a memo on how the EPC could support the fire department (attached) and the committee discussed increasing integration along with efforts toward CERT recruitment/activities. The committee discussed CERT along with NEAT (Neighborhood Emergency Action Team) and how either may or may not work in Kensington and it was determined that a combination approach could be an option to work toward. This will be included as a goal for the year; a subcommittee established to work on with the appropriate stakeholders (Fire Chief, Police Chief, etc.).

Evacuation Preparation

The committee discussed what the goal is including the anticipated deliverable noting that many people in the community do not have an established plan. This document is nearing completion for review by the committee, Fire Chief, Police Chief prior to finalizing.

Door Hangers Subcommittee

This work has been completed.

Evacuation Drill Subcommittee

Given limited resources, this subcommittee has been working on getting the word out in the absence of a drill. The committee discussed alternatives including a tabletop drill and determined that input from the Fire and Police Chiefs is needed.

Subcommittee to Identify Community Wildfire Preparedness and Prevention Projects

Will be seeking grant opportunities including funding for Long Range Acoustic Devices (LRADs). This subcommittee could be taking steps to be ready to apply for grants as they arise.

The EPC will develop a workplan with established goals to submit to the Board of Directors.

Fiscal Impact

There is no fiscal impact identified at this time.

Attachments:



EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue ▪ El Cerrito ▪ CA ▪ 94530

(510) 215-4450 ▪ FAX (510) 232-4917

www.el-cerrito.org



DATE: January 25, 2024

TO: Kensington Emergency Preparedness Committee

FROM: Eric Saylor: Fire Chief

RE: **Goals for the KEPC**

Hello, members of the Kensington Emergency Preparedness Committee (KEPC). I apologize for missing the in-person meeting; I am teaching an Active Shooter Class for the Office of Emergency Services. Director Nagel asked me for a future direction for the KEPC.

I applaud the committee's efforts to protect the community. Concerning the members and the mission of the KEPC, the most effective future is to evolve into a formal Community Emergency Response Team (CERT). A formal CERT requires articles of incorporation, bylaws, and a board of directors.

- A formal CERT supports public safety service personnel as an additional resource in emergency and non-emergency events. CERT provide disaster training to citizens in the region.
- The Cert concept originated in Los Angeles in 1985 following several earthquakes. CERT aimed to develop a multi-functional volunteer response team that could provide basic fire suppression, light search and rescue, and first aid. Following 9/11, CERT became the foundation of nationwide citizen response groups with the goal to evolve into a fully integrated Fire Department volunteer force.
- A formal CERT team would give the KEPC a clear mission and allow it to receive funds, purchase equipment, and have members train with the fire department.

This is the natural progression of a committee addressing emergency preparedness into an organization actively preparing and training for an emergency. The El Cerrito/Kensington Fire Department will support a formal CERT organization and invite its members to our drills. The community will benefit from a professional fire department supported by well-trained citizens who can respond with us during disasters.

If the KEPC is interested in such an evolution, I can set up a presentation with a current, highly functioning CERT group to guide us through the process.

Thank you
Eric Saylor
Fire Chief
El-Cerrito/Kensington Fire Department
esaylor@ci.el-cerrito.ca.us
Mobile: 510-821-1167



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024
TO: Board of Directors
RE: Finance Committee Meeting Report - 2/13/24
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

For information only, no action is required.

Background

The Finance Committee met on February 13, 2024 with most topics covered in other items on the agenda, the following items were also discussed:

- FY 2023-2024 Mid-Year Fire Services Contract Budget Review
This item is covered in *7a – Mid-Year Budget Review and Adjustments*.
- FY 2022-23 GASB 75 OPEB Actuarial Report
This item is covered in *3e – FY 2022-2023 OPEB Actuarial Report*.
- FY 2023-2024 Mid-Year Budget Review and Adjustments
This item is covered in *7a – Mid-Year Budget Review and Adjustments*.
- Financial Forecast Update
This item is covered in *7a – Mid-Year Budget Review and Adjustments*.
- Make a Recommendation to the Board of Directors for Transparency in the Ridgeline Fiscal Analysis Process
The committee discussed establishing a place to make documents available to the public which have been provided to Ridgeline as part of the Fiscal Analysis. This information may be requested under a PRA so would be accessible without having to go through that process. Staff will create a page dedicated to this, similar to that created for the Public Safety Building.

The committee recommends this process be established; however, it does not require Board action to accomplish this unless the Board prefers to take such action.
- Future Agenda Items
The committee will meet on standard items in the coming months including the budget in May.

Fiscal Impact

There is no fiscal impact identified at this time.