



KENSINGTON FIRE PROTECTION DISTRICT

DATE: June 10, 2024
TO: Finance Committee
RE: FY 2024-2025 Draft Preliminary Budget
SUBMITTED BY: Mary Morris-Mayorga, Consultant

Recommended Action

This item is provided for review, discussion, and for any staff direction prior to presenting to the Board of Directors.

Background

The draft budget has been developed based on the Guiding Principles which are listed on Page 3 of the budget document. The narrative portion of the budget was updated substantially in 2020 so has been updated this year for dates, financial information, and minor changes. The updated long-term financial forecast serves as the financial foundation of the budget with information tables incorporated into the document which was reviewed in detail with the prior Finance Committee agenda item. Those tables are utilized within the budget document.

The budget narrative document has been updated a bit to incorporate more graphical information to ensure the information is user-friendly. Feedback from the committee is appreciated for additional improvements that will enhance the document.

The budget process is comprised of the following:

| Action | When |
|---|-----------|
| Long-Term Financial Plan (update following EC contract) | April/May |
| Review with Finance Committee | May |
| Presentation to BOD | June |
| Approval | June |
| Adoption | September |
| Monitoring | Ongoing |

Following review and input of the committee, staff will update the draft budget for discussion and approval by the Board of Directors in June.

Fiscal Impact

The Fiscal Year 2024-25 Budget demonstrates there is adequate funding for District operations and capital projects.

Attachments: Fiscal Year 2024-25 Draft Preliminary Budget
 Property Tax Revenue History
 Local Agency Investment Fund (LAIF) Rates



Kensington Fire Protection District Fiscal Year 2024-2025 Preliminary Budget



Presented by
Mary Morris-Mayorga, Consultant
to
KFPD Finance Committee on June 10, 2024
and
KFPD Board of Directors on June 19, 2024



Kensington Fire Protection District Fiscal Year 2024-2025 Final Budget

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Budget Message

June 19, 2024

To: Board of Directors,
Kensington Fire Protection District

Members of the Board:

It is my pleasure to present to you the Kensington Fire Protection District ("KFPD") Preliminary Budget for Fiscal Year 2024-2025. This budget serves as the foundation for KFPD's commitment to serving the Kensington community in protecting the lives, property, and environment of the community from the disastrous effects of fires, medical emergencies, natural disasters, and other hazardous conditions.

KFPD has continued to make significant improvements in service delivery over the past fiscal year, including:

- Updated long-term financial forecast for operational, emergency, and capital reserves;
- Substantially completed the Public Safety Building Seismic Renovation Project and completion of the Temporary Fire Station 55;
- Continued broadening emergency preparedness with establishment of a Work Plan;
- Adopted new policies for reserves and purchasing; and
- Continued the cooperative administrative relationship between the KFPD and KPPCSD.

To further expand on those achievements, the FY 2024-25 Preliminary Budget will enable further improvements while providing responsible stewardship of the district's resources. The budget is developed in accordance with the Guiding Principles which were developed several years ago which are listed on Page 8.

I would like to express my appreciation to the Board for their continued support and tireless leadership of such a critical organization. As always, we welcome and encourage public input and feedback on the budget to ensure that it is reader-friendly and provides useful information on the District's programs and services.

Respectfully submitted,

Mary Morris-Mayorga
Consultant

Elected and Appointed Officials

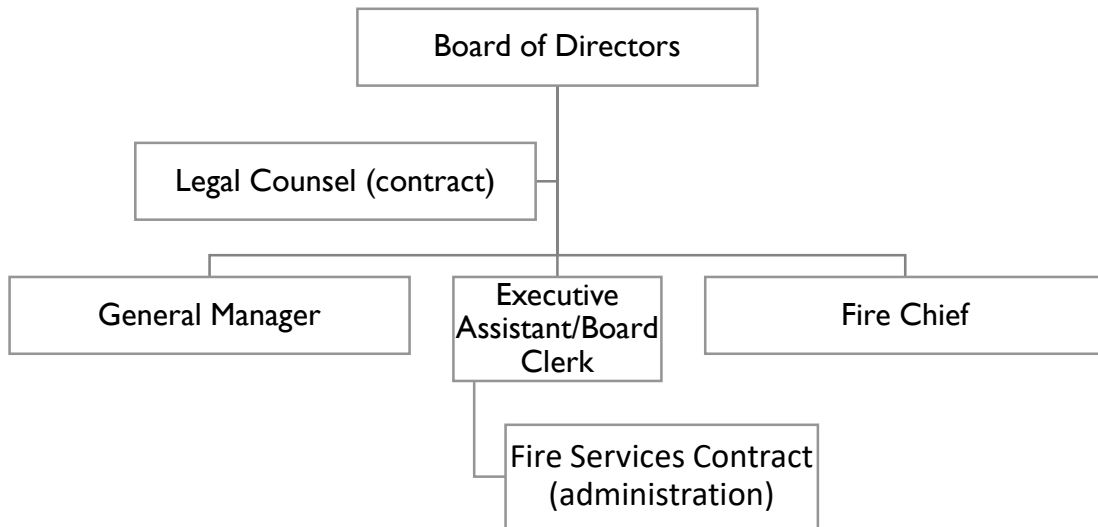
Board of Directors

| | <u>Term Expires</u> |
|---------------------------------|---------------------|
| Daniel Levine, President | December 2027 |
| Danielle Madugo, Vice President | December 2024 |
| Rick Artis, Secretary | December 2024 |
| Julie Stein | December 2027 |
| Jim Watt | December 2027 |

Appointed

General Manager (Interim) Tim Barry
Fire Chief Eric Saylor

Organization Chart



Committees

Emergency Preparedness Committee:

Directors: Daniel Levine and Danielle Madugo
Public Members: Douglas Bevington, Lisa Caronna, Katie Gluck, Peter Liddell, Paul Moss, David Spath

Finance Committee:

Directors: Jim Watt and Rick Artis

Mission

Our mission is to provide the highest level of service to Kensington in order to protect the lives, property, and environment of the community from the disastrous effects of fires, medical emergencies, natural disasters, and other hazardous conditions.

District Profile

The unincorporated town of Kensington began a volunteer fire department in 1928. Twenty-four years later, the Kensington Fire Protection District (formed in 1937) hired a staff of professional firefighters under the supervision of a fire chief. The district is organized under the State's Health & Safety Code Section 13800, commonly known as the Bergeson Fire District Law. In 1995, the district entered into a contract with the City of El Cerrito whereby El Cerrito would provide all fire prevention, fire suppression and emergency services within Kensington for an annual fee. As a result, the district's only current employee is its Interim General Manager (GM), Mary Morris-Mayorga while the search is in progress for a permanent General Manager. Salary information for the District's GM can be found at: www.publicpay.ca.gov

The early fire department was housed in a small, quaint English country-style building next to the Chevron Oil gas station on the Arlington. The current public safety building, owned by the district, was constructed in 1970 and substantially renovated in 1999 and 2004. The district owns two fire engines, one specifically engineered for the steep, narrow streets of Kensington and the other a "Type III" or wildland engine for use during high fire season.

In recent years the district embarked on a series of water system improvements by contract with the East Bay Municipal Utility District to enhance the provision of water along the wildland interface and to optimize the placement of hydrants throughout the community. The district initiated paramedic service in 2001. It offers the first engine-based Advanced Life Support service in West Contra Costa County, bringing medications and equipment to a patient's side in under 5 minutes on average.

The district is able to provide a timely and appropriate level of response by active participation with other West Contra Costa County fire agencies in automatic response agreements that use the combined resources of all agencies to serve the area irrespective of jurisdictional lines.

The district operates a Community Emergency Response Team Training (CERT) program. For more information on CERT, see our "CERT Training" tab or at: www.el-cerrito.org/index.aspx?nid=133

Funding for District expenses is provided by property tax revenues as well as a special tax approved by the voters in 1980.

District Services

Kensington Fire Protection District provides emergency medical, fire education, prevention and suppression services to the town of Kensington, California.

Training 2020:

- *Medical - EMS* = 864 Hours
- *Operations* = 10,583 Hours
- *Physical Fitness* = 1,325 Hours
- *Internet-Based Safety Training* = 2,452 Hours

Fire Prevention and Public Education 2020:

- *Fire Inspections (Fire Company)* = 48
- *Mandatory (Schools/Jails/Convalescent)* = 02
- *Self Inspections* = 10
- *Vegetation Management Inspections* = 1,254
- *Vegetation Management Re-Inspections* = 82
- *Construction Plan Checks* = 05
- *Construction Inspections* = 11

Certifications Currently Held:

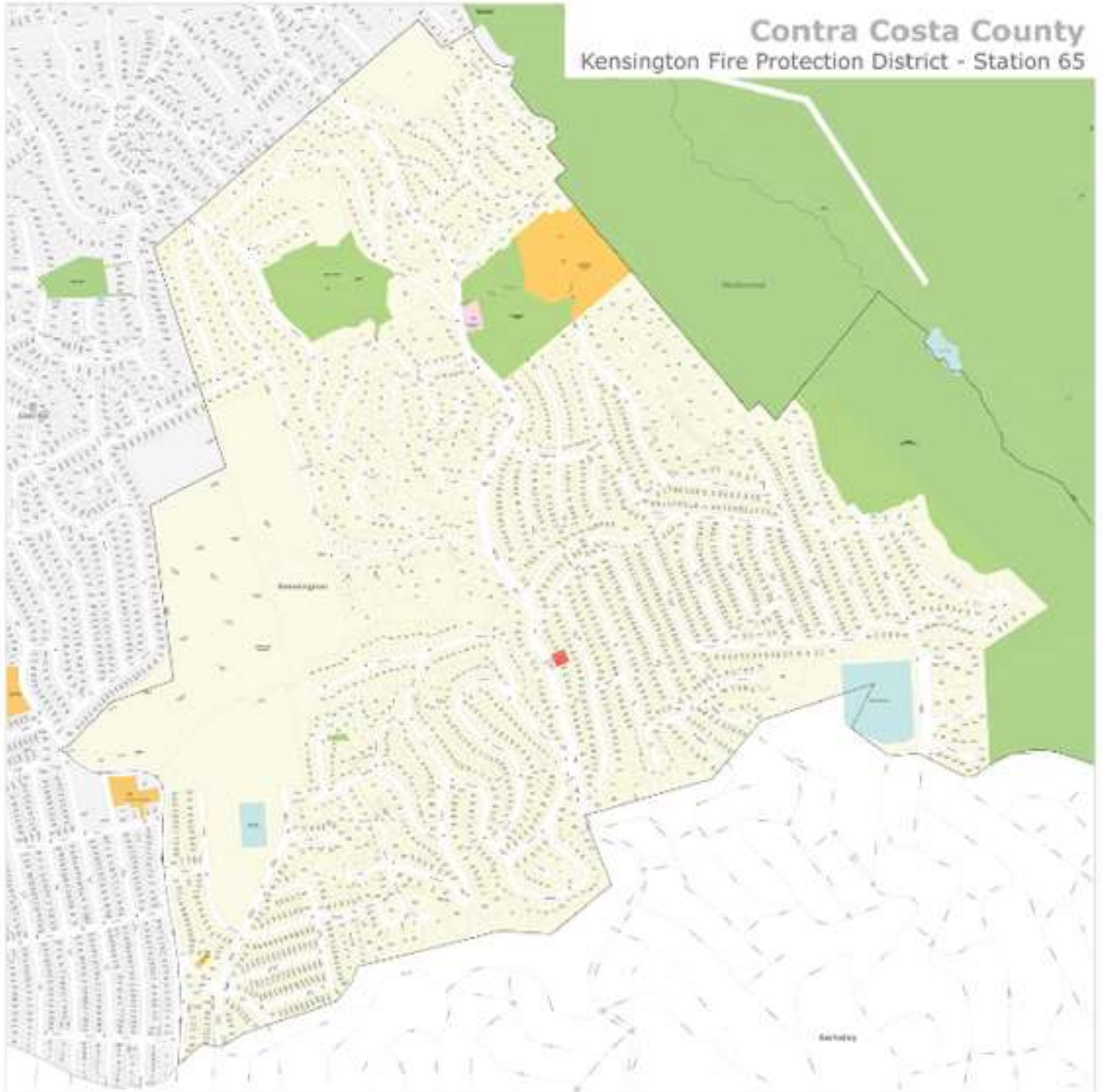
- *Chief Officers* = 02
- *Fire Officers* = 19
- *Firefighter II* = 32
- *Firefighter I* = 36
- *Driver Operator* = 32
- *Rescue Systems* = 35
- *Paramedic* = 19
- *Technical Rescue* = 14
- *CERT Instructors* = 08

Community Programs (NOTE: Some postponed due to COVID-19):

- *Car Seat Installation Program*
- *CERT (Community Emergency Response Team)*
- *CPR / First Aid Training*
- *Free Smoke Detectors for Elderly, Disabled and Low-Income Resident*
- *Parking Flyer for Neighbors*
- *Pharmaceutical Drop Off Program*
- *School Tours*
- *Shredding Event (semi-annual)*

Service Area Map

(need to update to Station 55)



Strategic Planning and Goals

(update for recent activity)

The District's last goal setting session was held on January 20, 2021 as part of establishing the goals and objectives for the first year with the new General Manager. Prior to that, at a strategy planning session held on May 6, 2015, the following objectives were identified:

1. *Reducing loss of life and property and safeguarding the environment by effectively responding to fire, rescue and medical emergencies, hazardous material incidents and major disasters;*
2. *Helping members of the community reduce the frequency and severity of fires, accidents and natural disasters by providing public education programs;*
3. *Reducing threats to public safety by enforcing laws, codes and ordinances covering fire and life safety and by abating identified fire hazards on City, private and other agencies' property; and*
4. *Maintaining personnel, apparatus, equipment and facilities in a constantly ready condition.*

Long-term goals are contained within *Policy 0010 – Goals*:

- Establish a wildland/urban interface fire prevention effort through an emphasis on public education while establishing vegetation management standards and legal enforcement procedures of implementation in subsequent years.
- Maintain a Fire Hazard Reduction Program to work with the East Bay Regional Park District along the Kensington interface.
- Maintain enhanced personnel skill levels in wildland firefighting and incident command by continued participation in area-wide wildland fire response training exercises.
- Maintain Fire Station No. 55's functional adequacy and seismic structural integrity.
- Manage and implement capital projects to provide adequate fire flow throughout Kensington.
- Provide a comprehensive maintenance and certification test program to ensure readiness of complex fire apparatus and equipment.
- Provide hazardous materials response training to meet annual mandated requirements and to ensure efficient operations with the Richmond Fire Department Hazardous Materials Response Team.
- Maintain the earthquake and disaster preparedness program by supporting the Community Emergency Response Team (CERT).
- Continuously update disaster planning by utilizing support from the City of El Cerrito and their planning process.
- Continued implementation of upgraded computer-based systems for records and reports.
- Continuously improve access to and utilization of fire service weather information network.
- Fully implement the fire protection contract with the City of El Cerrito and respond to other cost-saving and service-enhancing opportunities for functional integration of fire services with surrounding jurisdictions.
- Maintain a program to identify and obtain grant funding to support and enhance the District's fire protection services.
- Prudently manage District funds.

Fund Structure

District financial activities are recorded in three major governmental funds:

General Fund - Operating fund of the district; Used for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - Accounts for the special tax authorized by Section 53978 of the Government Code and approved by the district's electorate on April 8, 1980.

Capital Project Fund - Used to account for financial resources in the acquisition, construction, or rehabilitation of major capital facilities and inventory.

Budget Development

Guiding Principles

1. Open and transparent – all components of the budget are available to the public with reporting that supports and enhances.
2. Strategic – delivery of District services and programs aligns with the mission and strategic goals and priorities.
3. Sustainable – a ten-year long-term financial plan demonstrates availability of resources for service delivery.
4. Resilience – future fiscal contingencies and risks are identified, assessed and prudently planned for through reserves or other measures.
5. Realistic – budget amounts are based upon the best information available.
6. Integrity and quality – budgetary forecasts and actual results are subject to quality assurance including independent audit.
7. Performance – evaluation of services and programs will be integral to the budget process.

Budget Schedule

In general, the annual budget schedule is as follows:

| Action | When |
|--|---------------------------------|
| <i>Strategic Plan</i> | <i>As determined by the BOD</i> |
| <i>Long-Term Financial Plan (update)</i> | <i>April</i> |
| <i>Review with Finance Committee</i> | <i>May</i> |
| <i>Presentation to BOD</i> | <i>June</i> |
| <i>Approval</i> | <i>June</i> |
| <i>Adoption</i> | <i>September</i> |
| <i>Mid-Year Review</i> | <i>February</i> |
| <i>Monitoring</i> | <i>Ongoing</i> |

Fire Protection Contract

Fire protection is provided pursuant to the contract between the Kensington Fire Protection District and the City of El Cerrito, originally signed in 1995 with updates in 2005, 2009, 2019, and 2022. The full contract is available here: [Kensington-El Cerrito Fire Services Contract](#)

| | |
|---|------------------------|
| FY 2024-2025 Contract Amount (unreconciled) | \$ 4,407,457.00 |
| FY 2023-2024 Budget to Actual Contract Reconciliation | 221,704.00 |
| FY 2024-2025 Proposed Contract Fee | <u>\$ 4,629,161.00</u> |

Contract % Increase 9.58%

Budget Detail

| | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Projected | FY 2024-25 Budget |
|---|----------------------|----------------------|-------------------------|----------------------|
| REVENUE | | | | |
| Property Taxes | 5,264,470 | 5,475,049 | 5,475,049 | 5,694,051 |
| Special Taxes | 200,437 | 201,000 | 201,000 | 201,000 |
| Other Taxes (HOPTR) | 24,423 | 25,000 | 25,000 | 25,000 |
| Lease Income | 3,050 | - | - | - |
| Investment Income | 37,204 | 216,110 | 216,110 | 232,136 |
| CERBT Disbursement | 67,346 | 63,500 | 63,500 | 61,000 |
| Other Revenue | 163 | 2,000 | 2,000 | 2,000 |
| Grant Revenue | - | - | - | - |
| TOTAL REVENUE | \$ 5,597,092 | \$ 5,982,658 | \$ 5,982,658 | \$ 6,215,187 |
| EXPENDITURES | | | | |
| SALARIES AND BENEFITS | | | | |
| <u>Office Wages & Related</u> | | | | |
| Regular Wages | 153,493 | 191,468 | 191,468 | 166,400 |
| Vacation | 5,271 | 5,022 | 5,022 | 5,000 |
| Medical/Dental Insurance | 7,000 | 5,427 | 5,427 | 6,000 |
| Payroll Taxes | 12,211 | 15,032 | 15,032 | 12,730 |
| Workers Compensation/Life Insurance | 1,760 | 3,100 | 3,100 | 3,224 |
| Payroll Processing | 2,436 | 2,830 | 2,830 | 2,943 |
| Total Office Wages & Related Costs | 182,171 | 222,879 | 222,879 | 196,297 |
| <u>Retiree Medical Benefits</u> | | | | |
| PERS Medical | 53,355 | 50,500 | 50,500 | 48,000 |
| CalPERS Settlement | - | - | - | - |
| Delta Dental | 10,437 | 10,000 | 10,000 | 10,000 |
| Vision Care | 3,554 | 3,000 | 3,000 | 3,000 |
| Total Retiree Medical Benefits | 67,346 | 63,500 | 63,500 | 61,000 |
| TOTAL SALARIES AND BENEFITS | \$ 249,517 | \$ 286,379 | \$ 286,379 | \$ 257,297 |
| <u>Outside Professional Services</u> | | | | |
| Accounting | 33,895 | 37,080 | 37,080 | 50,000 |
| Actuarial Valuation | 5,600 | 3,000 | 3,000 | 3,000 |
| Audit | 12,500 | 20,500 | 20,500 | 20,500 |
| Bank Fees | 25 | 50 | 50 | 50 |
| Contra Costa County Expenses | 56,254 | 39,520 | 39,520 | 41,101 |
| El Cerrito Contract Fees | 3,843,483 | 4,146,968 | 4,146,968 | 4,407,457 |
| El Cerrito Reconciliation | 123,165 | 77,554 | 77,554 | 221,704 |
| IT Services and Equipment | 4,097 | 6,600 | 6,600 | 2,000 |
| Fire Abatement Contract | - | 5,250 | 5,250 | 5,513 |
| Fire Engineer Plan Review | 1,000 | 3,000 | 3,000 | 3,000 |
| Risk Management Insurance | 689 | 21,697 | 21,697 | 23,866 |
| LAFCO Fees | 1,559 | 2,100 | 2,100 | 2,100 |
| Legal Fees | 15,598 | 15,600 | 15,600 | 12,000 |
| Operational Consultant | 4,088 | 20,000 | 20,000 | 52,800 |
| Fiscal Analysis Consultant | - | 25,000 | 10,000 | 15,000 |
| Recruitment | 26,590 | 14,925 | 14,925 | - |
| Temporary Services | - | - | - | 5,000 |
| Water System Improvements | - | 10,000 | 10,000 | 10,000 |
| Website Development/Maintenance | 3,240 | 3,600 | 3,600 | 3,600 |
| Wildland Vegetation Maintenance | 6,500 | 7,828 | 7,828 | 8,063 |
| Other Outside Professional Services | - | - | - | - |
| Emergency Preparedness Coordinator | 105,200 | 107,704 | 107,704 | 110,935 |
| Grant Writer/Coordinator | - | 15,000 | 15,000 | 15,000 |
| Nixle (Everbridge) Fees | - | 3,200 | 3,200 | 3,296 |
| Long-Term Financial Planner/Disclosure | 3,163 | 2,500 | 2,500 | 2,500 |
| Total Outside Professional Services | \$ 4,246,646 | \$ 4,588,676 | \$ 4,573,676 | \$ 5,018,485 |

Budget Detail (cont'd)

| | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Projected | FY 2024-25 Budget |
|---|----------------------|----------------------|-------------------------|----------------------|
| EXPENDITURES | | | | |
| <u>Community Service Activities</u> | | | | |
| Public Education | 12,951 | 20,000 | 20,000 | 15,000 |
| EP Coordinator Expense Account | - | 1,000 | - | - |
| Community Pharmaceutical Drop-Off | - | 2,500 | 2,500 | 2,500 |
| CERT Emergency Kits/Sheds/Prep | - | 4,120 | 4,120 | 4,244 |
| Open Houses | 719 | 2,000 | 2,000 | 2,000 |
| Community Shredder | 7,253 | 5,500 | 5,500 | 5,500 |
| DFSC Matching Grants | - | - | - | - |
| Firesafe Planting Grants | - | 25,000 | 10,000 | 10,000 |
| Demonstration Garden | - | - | - | - |
| Community Sandbags | 3,940 | 3,500 | 3,500 | 3,500 |
| Volunteer Appreciation | - | 500 | 500 | 500 |
| Community Service - Other | - | 500 | 500 | 500 |
| Total Community Service Activities | \$ 24,862 | \$ 64,620 | \$ 48,620 | \$ 43,744 |
| <u>District Activities</u> | | | | |
| Equipment | - | - | - | - |
| Vehicle Maintenance | 0 | - | - | - |
| Professional Development | 595 | 5,000 | 5,000 | 5,000 |
| Election | 5,579 | - | - | 5,858 |
| Firefighter's Apparel & PPE | 1,264 | 1,500 | 1,500 | 1,500 |
| Firefighter's Expenses | 28,582 | 5,000 | 5,000 | 5,000 |
| Staff Appreciation | - | 2,500 | 2,500 | 2,500 |
| Memberships | 9,505 | 9,500 | 9,500 | 9,500 |
| Total District Activities | \$ 45,525 | \$ 23,500 | \$ 23,500 | \$ 29,358 |
| <u>Office</u> | | | | |
| Office Expenses | 5,327 | 6,000 | 6,000 | 4,000 |
| Office Supplies | 763 | 1,200 | 1,200 | 1,236 |
| Telephones | 8,841 | 1,000 | 1,000 | 1,030 |
| Internet | 2,870 | 4,000 | 4,000 | 4,120 |
| Office - Other | - | 515 | 515 | 530 |
| Office - Equipment | 1,189 | 2,500 | 2,500 | 500 |
| Total Office | \$ 18,990 | \$ 15,215 | \$ 15,215 | \$ 11,416 |
| <u>Building Maintenance</u> | | | | |
| Gardening Services | 140 | 500 | 500 | 2,400 |
| Building Alarm | (396) | 1,500 | 1,500 | 1,500 |
| Medical Waste Disposal | - | 2,200 | 2,200 | 2,200 |
| Janitorial Services | 806 | 200 | 200 | 2,400 |
| Miscellaneous Maintenance | 9,365 | 2,500 | 2,500 | 5,000 |
| Total Building Maintenance | \$ 9,915 | \$ 6,900 | \$ 6,900 | \$ 13,500 |
| <u>Building Utilities/Service</u> | | | | |
| Gas and Electric | 8,978 | 6,300 | 6,300 | 12,000 |
| Water/Sewer | 2,903 | 6,600 | 6,600 | 5,000 |
| Refuse Collection | 2,170 | 3,000 | 3,000 | 3,090 |
| Building Utilities/Services - Other | 490 | 3,940 | 3,940 | 1,000 |
| Total Building Utilities/Service | \$ 14,541 | \$ 19,840 | \$ 19,840 | \$ 21,090 |
| Contingency | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| TOTAL OPERATING EXPENDITURES | \$ 4,609,995 | \$ 5,025,130 | \$ 4,994,130 | \$ 5,414,890 |
| NET OPERATING SURPLUS/(SHORTFALL) | \$ 987,096 | \$ 957,529 | \$ 988,529 | \$ 800,296 |

Budget Detail (cont'd)

| | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Projected | FY 2024-25 Budget |
|---|-----------------------|-----------------------|-------------------------|----------------------|
| CAPITAL EXPENDITURES | | | | |
| Rolling Stock Set-aside <i>(Transfer from General</i> | 202,800 | 167,489 | 167,489 | 219,348 |
| Equipment and Furniture | - | - | - | - |
| PSB - Temporary Facilities | 894,649 | - | - | - |
| PSB Renovation | <u>1,326,573</u> | <u>5,881,093</u> | <u>5,881,093</u> | <u>700,000</u> |
| Total Capital Expenditures | \$ 2,424,022 | \$ 6,048,582 | \$ 6,048,582 | \$ 919,348 |
| | | | | |
| DEBT SERVICE* | \$ - | \$ - | \$ - | \$ 141,570 |
| | | | | |
| TOTAL EXPENDITURES | \$ 7,034,017 | \$ 11,073,712 | \$ 11,042,712 | \$ 6,475,808 |
| | | | | |
| CHANGE IN FUND BALANCE | \$ (1,436,926) | \$ (5,091,053) | \$ (5,060,053) | \$ (41,274) |
| | | | | |
| Building Loan Drawdown | 1,926,120 | - | - | - |
| | | | | |
| ENDING GENERAL/SPECIAL FUND BALANCE | 7,475,985 | 4,740,030 | 4,771,030 | 4,510,408 |
| ENDING CAPITAL/ROLLING STOCK FUND BALANCE | 3,219,973 | 1,032,364 | 1,032,364 | 1,251,712 |
| ENDING FUND BALANCE | <u>10,695,958</u> | <u>5,772,394</u> | <u>5,803,394</u> | <u>5,762,120</u> |

Capital Outlay – Public Safety Building

pending Finance Committee Review/BOD Approval

| | Project Budget <i>(9/20/2023)</i> | Change Orders/Additi onal Services | Budget Adjustment | **Revised** Project Budget <i>(6/19/2024)</i> |
|---------------------------------------|---|--|-------------------------|--|
| <u>Public Safety Building:</u> | | | | |
| Construction - CWS | \$ 5,882,253 | \$ 335,288 | | \$ 6,217,541 |
| Construction - District direct costs | - | 166,828 | 25,000 | 191,828 1 |
| PSB Renovation Design/Engineering | 774,740 | 48,000 | | 822,740 2 |
| Permits/Inspection/Testing | 141,017 | | | 141,017 |
| Construction/Project Management | 394,987 | 93,060 | | 488,047 3 |
| Furniture, Fixtures, and Equipment | 200,000 | | (65,000) | 135,000 4 |
| Legal Counsel | 130,000 | | | 130,000 |
| <u>Temporary Fire Station:</u> | | | | |
| Construction Cost | 595,453 | 2,836 | | 598,289 5 |
| Design/Engineering/Project Management | 107,573 | | | 107,573 |
| Relocation | 221,566 | | | 221,566 |
| Sub-Total: | <u>\$ 8,447,589</u> | <u>\$ 646,012</u> | <u>\$ (40,000)</u> | <u>\$ 9,053,601</u> |
| Project Contingency Allowance | <u>550,000</u> | <u>(335,288)</u> | <u>85,288</u> | <u>300,000</u> |
| Total Project Budget | <u><u>\$ 8,997,589</u></u> | <u><u>\$ 310,724</u></u> | <u><u>\$ 45,288</u></u> | <u><u>\$ 9,353,601</u></u> |

Notes:

- 1 G2 System (\$136,265), Sprinkler Water Line (\$30,563), AT&T Install
- 2 Marjang Additional Services
- 3 Mack5 Additional Services
- 4 Pending Final Needs Determination
- 5 App Bay Repair

Financial Plan

The District engaged NHA Advisors in October 2021 for strategic financial planning of the district's operational, capital, and emergency reserves. In 2023, Bill Zenoni developed a financial forecasting model and projection with staff able to update for changes as they occur and/or are needed for planning purposes.

Five-Year Financial Forecast

June 4, 2024

| | FY 2022-23 Actual | FY 2023-24 Budget | FY 2023-24 Projected | FY 2024-25 Budget | FY 2025-26 Projected | FY 2026-27 Projected | FY 2027-28 Projected | FY 2028-29 Projected |
|--|-----------------------|-----------------------|-------------------------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| REVENUE | | | | | | | | |
| Property Taxes | \$ 5,264,470 | \$ 5,475,049 | \$ 5,475,049 | \$ 5,694,051 | \$ 5,921,813 | \$ 6,158,685 | \$ 6,405,033 | \$ 6,661,234 |
| Special Taxes | 200,437 | 201,000 | 201,000 | 201,000 | 201,000 | 201,000 | 201,000 | 201,000 |
| Other Taxes (HOPTR) | 24,423 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Lease Income | 3,050 | - | - | - | - | - | - | - |
| Investment Income | 37,204 | 216,110 | 216,110 | 232,136 | 230,485 | 259,504 | 282,934 | 299,966 |
| CERBT Disbursement | 67,346 | 63,500 | 63,500 | 61,000 | 61,960 | 62,939 | 63,938 | 64,957 |
| Other Revenue | 163 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Grant Revenue | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | \$ 5,597,092 | \$ 5,982,658 | \$ 5,982,658 | \$ 6,215,187 | \$ 6,442,258 | \$ 6,709,128 | \$ 6,979,904 | \$ 7,254,156 |
| EXPENDITURES | | | | | | | | |
| <u>Salaries and Benefits</u> | | | | | | | | |
| Office Wages and Related Costs | 182,171 | 222,879 | 222,879 | 196,297 | 204,149 | 212,315 | 220,808 | 229,640 |
| Retiree Medical Benefits | 67,346 | 63,500 | 63,500 | 61,000 | 61,960 | 62,939 | 63,938 | 64,957 |
| Total Salaries and Benefits | \$ 249,517 | \$ 286,379 | \$ 286,379 | \$ 257,297 | \$ 266,109 | \$ 275,254 | \$ 284,746 | \$ 294,597 |
| <u>Outside Professional Services</u> | | | | | | | | |
| El Cerrito Contract Fees | 3,843,483 | 4,146,968 | 4,146,968 | 4,407,457 | 4,760,054 | 5,140,858 | 5,552,126 | 5,996,297 |
| El Cerrito Reconciliation | 123,165 | 77,554 | 77,554 | 221,704 | 80,000 | 80,000 | 80,000 | 80,000 |
| Other Outside Professional Services | 279,998 | 364,154 | 349,154 | 389,324 | 333,743 | 341,510 | 354,706 | 363,528 |
| Total Outside Professional Services | \$ 4,246,646 | \$ 4,588,676 | \$ 4,573,676 | \$ 5,018,485 | \$ 5,173,797 | \$ 5,562,368 | \$ 5,986,832 | \$ 6,439,825 |
| Community Service Activities | \$ 24,862 | \$ 64,620 | \$ 48,620 | \$ 43,744 | \$ 43,871 | \$ 44,002 | \$ 44,137 | \$ 44,276 |
| District Activities | \$ 45,525 | \$ 23,500 | \$ 23,500 | \$ 29,358 | \$ 23,500 | \$ 29,651 | \$ 23,500 | \$ 29,959 |
| Office Expenses | \$ 18,990 | \$ 15,215 | \$ 15,215 | \$ 11,416 | \$ 11,244 | \$ 11,581 | \$ 11,929 | \$ 12,287 |
| Building Maintenance | \$ 9,915 | \$ 6,900 | \$ 6,900 | \$ 13,500 | \$ 14,175 | \$ 14,884 | \$ 15,628 | \$ 16,409 |
| Building Utilities/Service | \$ 14,541 | \$ 19,840 | \$ 19,840 | \$ 21,090 | \$ 22,563 | \$ 24,164 | \$ 25,905 | \$ 27,800 |
| Contingency | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| TOTAL OPERATING EXPENDITURES | \$ 4,609,995 | \$ 5,025,130 | \$ 4,994,130 | \$ 5,414,890 | \$ 5,575,258 | \$ 5,981,904 | \$ 6,412,676 | \$ 6,885,152 |
| NET OPERATING SURPLUS/(SHORTFALL) | \$ 987,096 | \$ 957,529 | \$ 988,529 | \$ 800,296 | \$ 866,999 | \$ 727,224 | \$ 567,228 | \$ 369,004 |
| Capital Expenditures - Rolling Stock Set-aside | \$ 202,800 | \$ 167,489 | \$ 167,489 | \$ 219,348 | \$ 228,122 | \$ 237,247 | \$ 246,737 | \$ 256,607 |
| Capital Expenditures - Equip/Furniture | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Expenditures - Public Safety Building | \$ 2,221,222 | \$ 5,881,093 | \$ 5,881,093 | \$ 700,000 | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ 141,570 | \$ 141,525 | \$ 141,478 | \$ 141,428 | \$ 141,377 |
| TOTAL EXPENDITURES | \$ 7,034,017 | \$ 11,073,712 | \$ 11,042,712 | \$ 6,475,808 | \$ 5,944,905 | \$ 6,360,629 | \$ 6,800,841 | \$ 7,283,136 |
| CHANGE IN FUND BALANCE | \$ (1,436,926) | \$ (5,091,053) | \$ (5,060,053) | \$ (41,274) | \$ 725,474 | \$ 585,746 | \$ 425,800 | \$ 227,627 |
| Building Loan Drawdown | 1,926,120 | - | - | - | - | - | - | - |
| FUND BALANCE (June 30) | \$ 10,695,958 | \$ 5,772,394 | \$ 5,803,394 | \$ 5,762,120 | \$ 6,487,595 | \$ 7,073,341 | \$ 7,499,141 | \$ 7,726,768 |

Fund Balance Projection

| | <u>Revenue</u> | <u>Expenditures</u> | <u>Transfers In/ (Transfers</u> | <u>Other Financing</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>(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</u> | | | | | | | |
| General Fund | 5,396,655 | 4,609,995 | 205,828 | - | 992,487 | 6,483,498 | 7,475,985 |
| Special Tax Fund | 200,437 | - | (408,628) | - | (208,191) | 208,191 | - |
| Capital Fund | - | <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 | 5,597,092 | 6,831,217 | - | 1,926,120 | 691,994 | 10,003,964 | 10,695,958 |
| <u>FY 2023-24</u> | | | | | | | |
| General Fund - Operating | 5,781,658 | 4,994,130 | (5,604,745) | - | (4,817,216) | 7,475,985 | 2,658,769 |
| General Fund - El Cerrito | - | - | 2,112,261 | - | 2,112,261 | - | 2,112,261 |
| General Fund - PSB | - | 3,525,995 | 3,525,995 | - | - | - | - |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - |
| Capital Fund - PSB/Rolling Stock | - | <u>2,355,098</u> | <u>167,489</u> | - | <u>(2,187,609)</u> | <u>3,219,973</u> | <u>1,032,364</u> |
| Total | 5,982,658 | 10,875,223 | - | - | (4,892,564) | 10,695,958 | 5,803,394 |
| <u>FY 2024-25 (Budget)</u> | | | | | | | |
| General Fund | 6,014,187 | 6,114,890 | (18,348) | (141,570) | (462,942) | 2,658,769 | 2,195,827 |
| General Fund - El Cerrito | - | - | - | - | 202,320 | 2,112,261 | 2,314,581 |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - |
| Capital Fund-Rolling Stock | - | - | <u>219,348</u> | - | <u>219,348</u> | <u>1,032,364</u> | <u>1,251,712</u> |
| Total | 6,215,187 | 6,114,890 | - | (141,570) | (41,274) | 5,803,394 | 5,762,120 |
| <u>FY 2025-26 (Projected)</u> | | | | | | | |
| General Fund | 6,241,258 | 5,575,258 | (27,122) | (141,525) | 391,906 | 2,195,827 | 2,587,734 |
| General Fund - El Cerrito | - | - | - | - | 105,446 | 2,314,581 | 2,420,027 |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - |
| Capital Fund-Rolling Stock | - | - | <u>228,122</u> | - | <u>228,122</u> | <u>1,251,712</u> | <u>1,479,834</u> |
| Total | 6,442,258 | 5,575,258 | - | (141,525) | 725,474 | 5,762,120 | 6,487,595 |
| <u>FY 2026-27 (Projected)</u> | | | | | | | |
| General Fund | 6,508,128 | 5,981,904 | (36,247) | (141,478) | 158,097 | 2,587,734 | 2,745,831 |
| General Fund - El Cerrito | - | - | - | - | 190,402 | 2,420,027 | 2,610,429 |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - |
| Capital Fund-Rolling Stock | - | - | <u>237,247</u> | - | <u>237,247</u> | <u>1,479,834</u> | <u>1,717,081</u> |
| Total | 6,709,128 | 5,981,904 | - | (141,478) | 585,746 | 6,487,595 | 7,073,341 |
| <u>FY 2027-28 (Projected)</u> | | | | | | | |
| General Fund | 6,778,904 | 6,412,676 | (45,737) | (141,428) | (26,571) | 2,745,831 | 2,719,260 |
| General Fund - El Cerrito | - | - | - | - | 205,634 | 2,610,429 | 2,816,063 |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - |
| Capital Fund-Rolling Stock | - | - | <u>246,737</u> | - | <u>246,737</u> | <u>1,717,081</u> | <u>1,963,818</u> |
| Total | 6,979,904 | 6,412,676 | - | (141,428) | 425,800 | 7,073,341 | 7,499,141 |
| <u>FY 2028-29 (Projected)</u> | | | | | | | |
| General Fund | 7,053,156 | 6,885,152 | (55,607) | (141,377) | (251,065) | 2,719,260 | 2,468,195 |
| General Fund - El Cerrito | - | - | - | - | 222,085 | 2,816,063 | 3,038,148 |
| Special Tax Fund | 201,000 | - | (201,000) | - | - | - | - |
| Capital Fund-Rolling Stock | - | - | <u>256,607</u> | - | <u>256,607</u> | <u>1,963,818</u> | <u>2,220,425</u> |
| Total | 7,254,156 | 6,885,152 | - | (141,377) | 227,627 | 7,499,141 | 7,726,768 |

June 4, 2024

Rolling Stock Reserve

Rolling stock costs were last collected by NHA Financial Advisors in 2022 with 4% annual cost escalation used in the projected costs. 2024 - pending update following confirmation of current cost

| Fiscal Year Ending | Set-Asides | | | | Outlays | | | | Reserve | | | |
|-----------------------|------------|-----------|----------|-----------|-----------------------|----------|----------|-------------|-----------------------|-------------|----------|-------------|
| | 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 |

Code/Enabling Act

California Health & Safety Code Section 13800, commonly known as the Bergeson Fire District Law.

| | Gann Limit |
|----------------------------------|---------------------|
| Fiscal Year 2023-2024 Limit | \$ 5,731,394 |
| Per Capita Personal Income Ratio | 1.0362 |
| Population % Change Ratio | 1.0015 |
| Fiscal Year 2024-2025 Limit | <u>\$ 5,947,779</u> |

Resources

[KFPD District Policies](#)

[Districts Make the Difference](#)

[California Special Districts Association](#)

**Kensington Fire Protection District
Tax Revenue History**

| FY | Property Taxes | Special Taxes | Total Taxes | Increase/ (Decrease) | Historical Average |
|-------------|-----------------------|----------------------|--------------------|---------------------------------|---------------------------|
| 2025 | \$5,694,051 | \$200,437 | \$5,894,488 | 3.86% | 5.35% |
| 2024 | \$5,475,049 | \$200,437 | \$5,675,486 | 3.85% | 5.46% |
| 2023 | \$5,264,470 | \$200,437 | \$5,464,907 | 9.65% | 5.58% |
| 2022 | \$4,783,334 | \$200,603 | \$4,983,937 | 5.45% | 5.24% |
| 2021 | \$4,525,850 | \$200,686 | \$4,726,536 | 4.20% | 5.22% |
| 2020 | \$4,335,438 | \$200,653 | \$4,536,091 | 4.82% | 5.33% |
| 2019 | \$4,126,850 | \$200,453 | \$4,327,303 | 5.80% | 5.38% |
| 2018 | \$3,889,704 | \$200,395 | \$4,090,099 | 4.46% | 5.33% |
| 2017 | \$3,715,003 | \$200,287 | \$3,915,290 | 7.37% | 5.45% |
| 2016 | \$3,446,307 | \$200,345 | \$3,646,652 | 14.59% | 5.13% |
| 2015 | \$2,982,110 | \$200,346 | \$3,182,456 | 0.00% | 3.24% |
| 2014 | \$2,982,113 | \$200,428 | \$3,182,541 | 7.27% | 4.05% |
| 2013 | \$2,766,585 | \$200,395 | \$2,966,980 | -1.09% | 2.98% |
| 2012 | \$2,799,582 | \$200,196 | \$2,999,778 | 0.49% | 5.02% |
| 2011 | \$2,784,872 | \$200,221 | \$2,985,093 | 9.54% | 9.54% |
| 2010 | \$2,725,229 | - | \$2,725,229 | - | |



[Home](#) -> [LAIF](#) -> Quarterly Apportionment Rates



LOCAL AGENCY INVESTMENT FUND

Quarterly Apportionment Rates

| | March | June | September | December |
|------|-------|-------|-----------|----------|
| 1977 | 5.68 | 5.78 | 5.84 | 6.45 |
| 1978 | 6.97 | 7.35 | 7.86 | 8.32 |
| 1979 | 8.81 | 9.10 | 9.26 | 10.06 |
| 1980 | 11.11 | 11.54 | 10.01 | 10.47 |
| 1981 | 11.23 | 11.68 | 12.40 | 11.91 |
| 1982 | 11.82 | 11.99 | 11.74 | 10.71 |
| 1983 | 9.87 | 9.64 | 10.04 | 10.18 |
| 1984 | 10.32 | 10.88 | 11.53 | 11.41 |
| 1985 | 10.32 | 9.98 | 9.54 | 9.43 |
| 1986 | 9.09 | 8.39 | 7.81 | 7.48 |
| 1987 | 7.24 | 7.21 | 7.54 | 7.97 |
| 1988 | 8.01 | 7.87 | 8.20 | 8.45 |
| 1989 | 8.76 | 9.13 | 8.87 | 8.68 |
| 1990 | 8.52 | 8.50 | 8.39 | 8.27 |
| 1991 | 7.97 | 7.38 | 7.00 | 6.52 |
| 1992 | 5.87 | 5.45 | 4.97 | 4.67 |
| 1993 | 4.64 | 4.51 | 4.44 | 4.36 |
| 1994 | 4.25 | 4.45 | 4.96 | 5.37 |
| 1995 | 5.76 | 5.98 | 5.89 | 5.76 |
| 1996 | 5.62 | 5.52 | 5.57 | 5.58 |
| 1997 | 5.56 | 5.63 | 5.68 | 5.71 |
| 1998 | 5.70 | 5.66 | 5.64 | 5.46 |
| 1999 | 5.19 | 5.08 | 5.21 | 5.49 |
| 2000 | 5.80 | 6.18 | 6.47 | 6.52 |
| 2001 | 6.16 | 5.32 | 4.47 | 3.52 |
| 2002 | 2.96 | 2.75 | 2.63 | 2.31 |
| 2003 | 1.98 | 1.77 | 1.63 | 1.56 |
| 2004 | 1.47 | 1.44 | 1.67 | 2.00 |
| 2005 | 2.38 | 2.85 | 3.18 | 3.63 |
| 2006 | 4.03 | 4.53 | 4.93 | 5.11 |
| 2007 | 5.17 | 5.23 | 5.24 | 4.96 |
| 2008 | 4.18 | 3.11 | 2.77 | 2.54 |
| 2009 | 1.91 | 1.51 | 0.90 | 0.60 |
| 2010 | 0.56 | 0.56 | 0.51 | 0.46 |
| 2011 | 0.51 | 0.48 | 0.38 | 0.38 |
| 2012 | 0.38 | 0.36 | 0.35 | 0.32 |
| 2013 | 0.28 | 0.24 | 0.26 | 0.26 |
| 2014 | 0.23 | 0.22 | 0.24 | 0.25 |
| 2015 | 0.26 | 0.28 | 0.32 | 0.37 |
| 2016 | 0.46 | 0.55 | 0.60 | 0.68 |
| 2017 | 0.78 | 0.92 | 1.07 | 1.20 |
| 2018 | 1.51 | 1.90 | 2.16 | 2.40 |
| 2019 | 2.55 | 2.57 | 2.45 | 2.29 |
| 2020 | 2.03 | 1.47* | 0.84 | 0.63 |
| 2021 | 0.44 | 0.33 | 0.24 | 0.23 |
| 2022 | 0.32 | 0.75 | 1.35 | 2.07 |
| 2023 | 2.74 | 3.15* | 3.59 | 4.00 |
| 2024 | 4.30 | | | |

*Revised per State Controller's Office