



**KENSINGTON FIRE PROTECTION DISTRICT**  
REGULAR MEETING OF THE FINANCE COMMITTEE  
AGENDA

Thursday, February 13, 2025, 2:00pm  
Kensington Community Center, Meeting Room 2, 59 Arlington  
Avenue, Kensington, CA 94707 (in-person and hybrid)

**How to Submit Public Comments:**

Prior to the meeting: Members of the public may submit public comment to the Board Clerk prior to the meeting by emailing: [public.comment@kensingtonfire.org](mailto:public.comment@kensingtonfire.org) up to two hours before the meeting start time. 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 (*regular meetings only*). Please address your comments to the Committee 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](mailto: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/finance-committee>. 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/89078101037?pwd=m3lkaeQHM89joQcN2jrLPQuX776xfX.1>

**Telephone Access:**

(669) 444-9171 or (253) 205-0468 or (719) 359-4580

**Webinar ID:** 890 7810 1037

**Passcode:** 829042

**1. Call To Order/Roll Call**

Director Artis and Director Watt

**2. Public Comment**

Under “Public Comment,” the public may address the Committee on any subject not listed on the agenda. Please address your comments to the Committee and not to staff and/or the audience. Each speaker may address the Committee 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 Committee, no further comment from the public will be permitted unless authorized by the Committee. The Committee 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 Committee and will be enacted by one motion. The Committee 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, it will be removed from the list of consent items and considered separately on the agenda.

a. **Approval of the General Manager’s Timesheets** (08/22/2024 through 01/31/2025)

b. **Approval of Finance Committee Meeting Minutes** of 08/27/2024

**4. Old Business - None**

**5. New Business**

a. **Review FY2024-2025 Mid-Year Budget Adjustments to recommend Board approval** – Morris-Mayorga

b. **Review FY2023-24 GASB 75 OPEB Actuarial Report to recommend Board approval** – Morris-Mayorga

**6. Future Agenda Items**

The list of future agenda items discussed during the meeting will be summarized here.

**7. Adjournment**

The next meeting of the KFPD Finance Committee will be held on a date to be listed on the District’s website and posted at three public locations 72-hours prior to the meeting.



Date/Day	Subject	Description	Hours
16	Fr	General Mgmt	0.00
		Finance	0.00
		EPC	0.00
		PSB	0.00
		Legal	0.00
17	Sa	General Mgmt	0.00
		Finance	0.00
		EPC	0.00
		PSB	0.00
		Legal	0.00
18	Su	General Mgmt	0.00
		Finance	0.00
		EPC	0.00
		PSB	0.00
		Legal	0.00
19	Mo	General Mgmt	0.00
		Finance	0.00
		EPC-LHMP	0.00
		PSB	0.00
		Legal	0.00
20	Tu	General Mgmt	0.00
		Finance	0.00
		EPC	0.00
		PSB	0.00
		Legal	0.00
21	We	General Mgmt	0.00
		Finance	0.00
		EPC	0.00
		PSB	0.00
		Legal	0.00
22	Th	General Mgmt	1.50
		Finance	1.00
		EPC	3.50
		PSB	0.75
		Legal	0.00
23	Fr	General Mgmt	1.00
		Finance	4.25
		EPC	0.50
		PSB	0.75
		Legal	0.00
24	Sa	General Mgmt	0.00
		Finance	0.00
		EPC	0.00
		PSB	0.00
		Legal	0.00
25	Su	General Mgmt	0.00



		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
26	Mo	General Mgmt	Emails/mail/gen adm			2.50
		Finance	Invoices/pmts	Audit prep/review	Emails/mail/gen adm	3.00
		EPC				0.00
		PSB	Emails/mail/gen adm	Rev/apprv docs/emails	PSB budget	4.50
		Legal				0.00
27	Tu	General Mgmt	Emails/mail/gen adm			0.50
		Finance	Invoices/pmts/transmitta	Prep/attend comm mtg	Emails/mail/gen adm	3.50
		EPC				0.00
		PSB	Planning	PSB budget	Rev/apprv docs/emails	4.00
		Legal				0.00
28	We	General Mgmt	Emails/mail/gen adm			0.50
		Finance	FA docs/review/?	Invoices/pmts/transmitta	Calls	4.00
		EPC				0.00
		PSB	Emails/mail/gen adm	Rev/apprv docs/emails	Calls	2.50
		Legal				0.00
29	Th	General Mgmt	Emails/mail/gen adm			0.50
		Finance	Invoices/pmts/transmitta	Calls	External reporting	3.50
		EPC				0.00
		PSB	Emails/mail/gen adm	Calls	Rev/apprv docs/emails	1.50
		Legal				0.00
30	Fr	General Mgmt	Emails/mail/gen adm			1.00
		Finance	Invoices/pmts/transmitta			2.25
		EPC				0.00
		PSB	Emails/mail/gen adm	Calls		1.75
		Legal				0.00
31	Sa	General Mgmt				0.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
						48.75
						<u>August 16-31, 2024</u>
						Max weekly hours prior to FC approval = 32: 73.14
						Hours worked: 48.75
						Hour (over)/under: 24.39



Date/Day	Subject	Description			Hours
1	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
2	Mo	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
3	Tu	General Mgmt	Emails/mail/gen adm	BOD agenda/items	3.00
		Finance	FA docs/review/?	Invoices/pmts/transmitta	5.25
		EPC			0.00
		PSB	Rev/apprv docs/emails		0.50
		Legal			0.00
4	We	General Mgmt	Emails/mail/gen adm	Calls BOD agenda/items	4.50
		Finance	Invoices/pmts/transmitta		0.50
		EPC-LHMP			0.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
5	Th	General Mgmt	BOD agenda/items		3.00
		Finance	Invoices/pmts/transmitta		1.00
		EPC			0.00
		PSB	Rev/apprv docs/emails	Prep/attend mtg PSB budget	3.50
		Legal			0.00
6	Fr	General Mgmt	Emails/mail/gen adm		1.00
		Finance	Invoices/pmts/transmitta	Agreements prep/amend FA docs/review/?	3.75
		EPC			0.00
		PSB	Rev/apprv docs/emails		2.00
		Legal			0.00
7	Sa	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
8	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
9	Mo	General Mgmt	Emails/mail/gen adm	BOD agenda/items	1.50
		Finance	Invoices/pmts/transmitta		2.50
		EPC			0.00
		PSB	Rev/apprv docs/emails	PSB budget	3.00
		Legal	Emails/mail/gen adm		0.50
10	Tu	General Mgmt	Emails/mail/gen adm	Calls	2.00

		Finance	Invoices/pmts/transmitta	EC Contract fee/?	Insurance/Wrk Comp renew	3.75
		EPC				0.00
		PSB	Rev/apprv docs/emails	PSB budget		2.00
		Legal	Emails/mail/gen adm			1.00
11	We	General Mgmt	Emails/mail/gen adm	BOD agenda/items	Calls	2.25
		Finance	Invoices/pmts/transmitta	FA docs/review/?		4.00
		EPC				0.00
		PSB	Rev/apprv docs/emails			0.75
		Legal				0.00
12	Th	General Mgmt	Emails/mail/gen adm	BOD agenda/items		3.00
		Finance	Invoices/pmts/transmitta	Financial forecast		2.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	PSB budget		1.00
		Legal				0.00
13	Fr	General Mgmt	Emails/mail/gen adm	BOD agenda/items	BOD packet post/rev	4.00
		Finance	Invoices/pmts/transmitta			2.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	Calls		2.00
		Legal				0.00
14	Sa	General Mgmt	Emails/mail/gen adm			0.50
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
15	Su	General Mgmt	BOD packet post/rev			0.50
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
		General Mgmt				0.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00

67.25

September 1-15, 2024

Max weekly hours prior to FC approval = 32: 68.57

Hours worked: 67.25

Hour (over)/under: 1.32




## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 9/16/2024  
 Pay Period End: 9/30/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL
9/16/2024	See attached breakdown	5.50	1.00	2.00	0.00	2.50	0.00
9/17/2024	"	6.00	1.50	3.50	0.00	1.00	0.00
9/18/2024	"	9.75	4.50	2.75	0.00	2.50	0.00
9/19/2024	"	5.00	1.00	0.00	0.75	3.25	0.00
9/20/2024	"	4.75	1.75	1.00	2.00	0.00	0.00
9/21/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
9/22/2024	"	1.00	0.25	0.25	0.00	0.50	0.00
9/23/2024	"	6.00	2.50	2.00	1.50	0.00	0.00
9/24/2024	"	5.75	2.25	1.50	0.50	1.50	0.00
9/25/2024	"	8.00	2.25	3.25	0.75	1.75	0.00
9/26/2024	"	3.75	1.75	2.00	0.00	0.00	0.00
9/27/2024	"	5.25	1.25	1.00	1.00	2.00	0.00
9/28/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
9/29/2024	"	2.50	2.50	0.00	0.00	0.00	0.00
9/30/2024	"	9.00	3.00	2.00	0.00	4.00	0.00
	"	0.00	0.00	0.00	0.00	0.00	0.00
	Total Hours Worked	72.25	25.50	21.25	6.50	19.00	0.00
	Holiday	0.00					
	Rate	\$ 123.00					
	Total Gross Pay	\$ 8,886.75					

  
 \_\_\_\_\_  
 Employee Signature 10/3/2024  
Date  
  
2/13/2025  
 \_\_\_\_\_  
 Finance Committee Date

Date/Day	Subject	Description	Hours			
16	Mo	General Mgmt	E-mails/mail/gen adm	Planning	Prep/attend mtg	1.00
		Finance	Invoices/pmts/transmittal	External reporting		2.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	Prep/attend mtg		2.50
		Legal				0.00
17	Tu	General Mgmt	E-mails/mail/gen adm			1.50
		Finance	Invoices/pmts/transmittal			3.50
		EPC				0.00
		PSB	Rev/apprv docs/emails			1.00
		Legal				0.00
18	We	General Mgmt	E-mails/mail/gen adm	Prep/attend mtg	Prep/attend BOD mtg	4.50
		Finance	Invoices/pmts/transmittal	FA docs/review/?		2.75
		EPC				0.00
		PSB	Rev/apprv docs/emails	Calls		2.50
		Legal				0.00
19	Th	General Mgmt	E-mails/mail/gen adm			1.00
		Finance				0.00
		EPC-LHMP	Comm agenda/items			0.75
		PSB	Prep/attend mtg	Rev/apprv docs/emails		3.25
		Legal				0.00
20	Fr	General Mgmt	E-mails/mail/gen adm	Calls		1.75
		Finance	Invoices/pmts/transmittal			1.00
		EPC	Comm agenda/items			2.00
		PSB				0.00
		Legal				0.00
21	Sa	General Mgmt				0.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
22	Su	General Mgmt	E-mails/mail/gen adm			0.25
		Finance	FA docs/review/?			0.25
		EPC				0.00
		PSB	Rev/apprv docs/emails			0.50
		Legal				0.00
23	Mo	General Mgmt	E-mails/mail/gen adm			2.50
		Finance	Invoices/pmts/transmittal			2.00
		EPC	Comm agenda/items			1.50
		PSB				0.00
		Legal				0.00
24	Tu	General Mgmt	E-mails/mail/gen adm	Rev/apprv docs/emails	Planning	2.25
		Finance	FA docs/review/?	E-mails/mail/gen adm		1.50
		EPC	Rev/apprv docs/emails			0.50
		PSB	Rev/apprv docs/emails			1.50
		Legal				0.00
25	We	General Mgmt	BOD agenda/items	Rev/apprv docs/emails		2.25

		Finance	Rev/apprv docs/emails	Invoices/pmts/transmitta	FA docs/review/?	3.25
		EPC	Emails/mail/gen adm	Calls		0.75
		PSB	Rev/apprv docs/emails			1.75
		Legal				0.00
26	Th	General Mgmt	Emails/mail/gen adm			1.75
		Finance	FA docs/review/?			2.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
27	Fr	General Mgmt	Emails/mail/gen adm			1.25
		Finance	FA docs/review/?	Rev/apprv docs/emails		1.00
		EPC	Prep/attend mtg			1.00
		PSB	Rev/apprv docs/emails	Prep/attend mtg		2.00
		Legal				0.00
28	Sa	General Mgmt				0.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
29	Su	General Mgmt	Emails/mail/gen adm	BOD packet post/rev		2.50
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
30	Mon	General Mgmt	Emails/mail/gen adm			3.00
		Finance	FA docs/review/?	Calls		2.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	PSB budget		4.00
		Legal				0.00
						<u>72.25</u>

September 1-30, 2024

Max weekly hours prior to FC approval = 32:	137.14
Hours worked:	<u>139.50</u>
<i>wkly avg = 29.625</i> Hour (over)/under:	-2.36

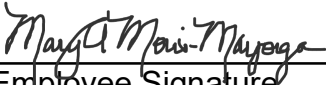


## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 10/01/2024  
 Pay Period End: 10/15/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL
10/01/2024	See attached breakdown	9.00	3.50	2.50	0.00	3.00	0.00
10/2/2024	"	7.00	3.00	1.00	0.00	3.00	0.00
10/3/2024	"	7.00	1.75	5.25	0.00	0.00	0.00
10/4/2024	"	5.75	0.50	4.75	0.50	0.00	0.00
10/5/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
10/6/2024	"	3.00	0.00	0.00	0.00	3.00	0.00
10/7/2024	"	5.50	4.75	0.00	0.00	0.75	0.00
10/8/2024	"	7.25	3.00	1.50	0.00	2.75	0.00
10/9/2024	"	6.00	3.75	0.75	0.00	1.50	0.00
10/10/2024	"	7.00	6.00	0.00	0.00	1.00	0.00
10/11/2024	"	7.00	6.00	0.50	0.00	0.50	0.00
10/12/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
10/13/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
10/14/2024	"	4.50	3.25	0.50	0.00	0.75	0.00
10/15/2024	"	6.75	2.25	3.25	0.75	0.50	0.00
	"	0.00	0.00	0.00	0.00	0.00	0.00
	Total Hours Worked	75.75	37.75	20.00	1.25	16.75	0.00
	Holiday	0.00					
	Rate	\$ 123.00					
	Total Gross Pay	\$ 9,317.25					

  
 Employee Signature 10/20/2024  
Date  
  
2/13/2025  
 Finance Committee Date



Date/Day	Subject	Description	Hours			
1	Tu	General Mgmt	Emails/mail/gen adm	Prep/attend BOD mtg	3.50	
		Finance	Insurance renewal	Invoices/pmts/transmitta	FA docs/review/?	2.50
		EPC			0.00	
		PSB	Rev/apprv docs/emails	PSB budget	3.00	
		Legal			0.00	
2	We	General Mgmt	Emails/mail/gen adm	BOD agenda/items	3.00	
		Finance	Invoices/pmts/transmittal		1.00	
		EPC			0.00	
		PSB	Rev/apprv docs/emails	PSB budget	3.00	
		Legal			0.00	
3	Th	General Mgmt	Emails/mail/gen adm		1.75	
		Finance	Invoices/pmts/transmittal	FA docs/review/?	5.25	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
4	Fr	General Mgmt	Emails/mail/gen adm		0.50	
		Finance	Invoices/pmts/transmittal	Payroll prep/rev/submit	CERBT/OPEB Actuary	4.75
		EPC-LHMP	Emails/mail/gen adm		0.50	
		PSB			0.00	
		Legal			0.00	
5	Sa	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
6	Su	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB	Rev/apprv docs/emails	PSB budget	3.00	
		Legal			0.00	
7	Mo	General Mgmt	Emails/mail/gen adm	BOD agenda/items	4.75	
		Finance			0.00	
		EPC			0.00	
		PSB	Rev/apprv docs/emails		0.75	
		Legal			0.00	
8	Tu	General Mgmt	Emails/mail/gen adm	BOD agenda/items	Calls	3.00
		Finance	Invoices/pmts/transmittal			1.50
		EPC				0.00
		PSB	Prep/attend mtg	Rev/apprv docs/emails	PSB budget	2.75
		Legal				0.00
9	We	General Mgmt	BOD agenda/items			3.75
		Finance				0.75
		EPC				0.00
		PSB	Emails/mail/gen adm	Rev/apprv docs/emails	PSB budget	1.50
		Legal				0.00
10	Th	General Mgmt	BOD agenda/items			6.00

		Finance			0.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
11	Fr	General Mgmt	BOD agenda/items	BOD packet post/rev	6.00
		Finance	CERBT/OPEB Actuary		0.50
		EPC			0.00
		PSB	Rev/apprv docs/emails		0.50
		Legal			0.00
12	Sa	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
13	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
14	Mon	General Mgmt	Emails/mail/gen adm	BOD requests-JS	3.25
		Finance	Invoices/pmts/transmittal		0.50
		EPC			0.00
		PSB	Rev/apprv docs/emails		0.75
		Legal			0.00
15	Tu	General Mgmt	Emails/mail/gen adm		2.25
		Finance	Invoices/pmts/transmittal	BOD requests-JW      BOD requests-JS	3.25
		EPC-LHMP	Planning		0.75
		PSB	Rev/apprv docs/emails		0.50
		Legal			0.00
					75.75

October 1-31, 2024

Max weekly hours prior to FC approval = 32:	141.71
Hours worked:	75.75
Hour (over)/under:	65.96



## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 10/16/2024  
 Pay Period End: 10/31/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL
10/16/2024	See attached breakdown	7.00	5.00	0.75	0.50	0.75	0.00
10/17/2024	"	5.00	1.75	3.25	0.00	0.00	0.00
10/18/2024	"	5.50	0.50	1.50	1.50	2.00	0.00
10/19/2024	"	0.50	0.00	0.00	0.50	0.00	0.00
10/20/2024	"	2.00	0.50	0.00	1.50	0.00	0.00
10/21/2024	"	4.75	1.00	1.50	1.00	1.25	0.00
10/22/2024	"	5.75	0.75	2.50	0.00	2.50	0.00
10/23/2024	"	2.00	0.75	0.75	0.00	0.50	0.00
10/24/2024	"	6.00	1.50	2.50	0.75	1.25	0.00
10/25/2024	"	3.25	0.50	0.50	0.00	2.25	0.00
10/26/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
10/27/2024	"	0.50	0.50	0.00	0.00	0.00	0.00
10/28/2024	"	5.00	2.50	1.50	0.00	1.00	0.00
10/29/2024	"	8.00	2.00	3.00	0.00	3.00	0.00
10/30/2024	"	5.00	0.75	1.75	0.00	2.50	0.00
10/31/2024	"	5.75	1.25	3.75	0.00	0.75	0.00
Total Hours Worked		66.00	19.25	23.25	5.75	17.75	0.00
Holiday		0.00					
Rate		\$ 123.00					
Total Gross Pay		\$ 8,118.00					

Mary Morris-Mayorga  
Employee Signature

11/03/2024  
Date

\_\_\_\_\_  
Finance Committee

2/13/2025  
Date

Date/Day	Subject	Description	Hours		
16	We	General Mgmt	Emails/mail/gen adm	Prep/attend BOD mtg	5.00
	Finance	Invoices/pmts/transmittal			0.75
	EPC-LHMP	Emails/mail/gen adm	Rev/apprv docs/emails		0.50
	PSB	Rev/apprv docs/emails			0.75
	Legal				0.00
17	Th	General Mgmt	Emails/mail/gen adm	BOD agenda/items/after mtg	1.75
	Finance	Invoices/pmts/transmittal			3.25
	EPC				0.00
	PSB				0.00
	Legal				0.00
18	Fr	General Mgmt	Emails/mail/gen adm	BOD agenda/items/after mtg	0.50
	Finance	Invoices/pmts/transmittal	Payroll prep/rev/submit	FA docs/review/?	1.50
	EPC	Comm agenda/items			1.50
	PSB	Rev/apprv docs/emails	PSB budget		2.00
	Legal				0.00
19	Sa	General Mgmt			0.00
	Finance				0.00
	EPC	Comm agenda/items			0.50
	PSB				0.00
	Legal				0.00
20	Su	General Mgmt	Emails/mail/gen adm	BOD requests-JS	0.50
	Finance				0.00
	EPC	Comm agenda/items			1.50
	PSB				0.00
	Legal				0.00
21	Mo	General Mgmt	Emails/mail/gen adm		1.00
	Finance	Invoices/pmts/transmittal			1.50
	EPC	Comm agenda/items			1.00
	PSB	Rev/apprv docs/emails	PSB budget		1.25
	Legal				0.00
22	Tu	General Mgmt	Emails/mail/gen adm	Calls	0.75
	Finance	Invoices/pmts/transmittal	Calls		2.50
	EPC				0.00
	PSB	Rev/apprv docs/emails	PSB budget	Calls	2.50
	Legal				0.00
23	We	General Mgmt	Emails/mail/gen adm	BOD requests-JS	0.75
	Finance	FA docs/review/?			0.75
	EPC				0.00
	PSB	Rev/apprv docs/emails			0.50
	Legal				0.00
24	Th	General Mgmt	Emails/mail/gen adm	BOD agenda/items/after mtg	1.50
	Finance	Invoices/pmts/transmittal	Rev/apprv docs/emails		2.50
	EPC	Comm agenda/items	Prep/attend comm mtg		0.75
	PSB	Rev/apprv docs/emails	PSB budget		1.25
	Legal				0.00
25	Fr	General Mgmt	Emails/mail/gen adm		0.50

		Finance	Invoices/pmts/transmittal			0.50
		EPC				0.00
		PSB	Rev/apprv docs/emails	Calls	PSB budget	2.25
		Legal				0.00
26	Sa	General Mgmt				0.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
27	Su	General Mgmt	Emails/mail/gen adm	FA docs/review/?		0.50
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
28	Mon	General Mgmt	Emails/mail/gen adm	Planning		2.50
		Finance	Invoices/pmts/transmittal			1.50
		EPC				0.00
		PSB	Rev/apprv docs/emails	PSB budget		1.00
		Legal				0.00
29	Tu	General Mgmt	Emails/mail/gen adm	BOD agenda/items/after mtg	Calls	2.00
		Finance	Invoices/pmts/transmittal	CERBT/OPEB Actuary	Rev/apprv docs/emails	3.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	PSB budget		3.00
		Legal				0.00
30	Wed	General Mgmt	Emails/mail/gen adm			0.75
		Finance	Invoices/pmts/transmittal	Rev/apprv docs/emails		1.75
		EPC-LHMP				0.00
		PSB	Rev/apprv docs/emails			2.50
		Legal				0.00
31	Th	General Mgmt	Emails/mail/gen adm			1.25
		Finance	Invoices/pmts/transmittal	FA docs/review/?		3.75
		EPC				0.00
		PSB	Rev/apprv docs/emails			0.75
		Legal				0.00
						66.00

October 1-31, 2024

Max weekly hours prior to FC approval = 32:	141.71
Hours worked:	141.75
Hour (over)/under:	-0.04




## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 11/01/2024  
 Pay Period End: 11/15/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL
11/01/2024	See attached breakdown	7.00	2.00	2.50	0.00	2.50	0.00
11/2/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
11/3/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
11/4/2024	"	5.50	0.25	3.00	0.00	2.25	0.00
11/5/2024	"	4.75	1.75	1.25	0.50	1.25	0.00
11/6/2024	"	8.75	1.50	2.75	0.00	4.50	0.00
11/7/2024	"	11.25	7.00	1.00	0.00	3.25	0.00
11/8/2024	"	1.75	0.75	1.00	0.00	0.00	0.00
11/9/2024	"	2.50	2.25	0.00	0.00	0.25	0.00
11/10/2024	"	0.75	0.75	0.00	0.00	0.00	0.00
11/11/2024	"	1.25	1.00	0.00	0.00	0.25	0.00
11/12/2024	"	7.50	4.50	0.50	0.00	1.50	1.00
11/13/2024	"	8.50	4.00	2.50	0.00	2.00	0.00
11/14/2024	"	7.50	5.50	0.50	0.50	1.00	0.00
11/15/2024	"	6.50	6.50	0.00	0.00	0.00	0.00
11/16/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours Worked		73.50	37.75	15.00	1.00	18.75	1.00
Holiday		6.00	11/11 - Veteran's Day				
Rate		\$ 123.00					
Total Gross Pay		\$ 9,778.50					

  
 Employee Signature 11/18/2024  
Date

2/13/2025  
 Finance Committee Date

Date/Day	Subject	AUDIT Contract	BOD Agenda/	BOD Prep/	BOD Requests	BOD Packet Post/	FINANCE Budget Prep/	FINANCE CERBT/ OPEB	FINANCE Invoices/ Pmts/	FINANCE Payroll- prep/	FINANCE Fiscal Analysis	FINANCE Fiscal Docs/	CCC Gen Elect	COMMITTEE Agenda/	COMMITTEE Prep/	GENERAL Pub Comm	GENERAL Emails	GENERAL Calls	GENERAL Corresp	GENERAL Reports	GENERAL Organizing	GENERAL ?	LEGAL Policy Dev/	LEGAL Policy Dev/	TOTAL Hours	
1	Fr General Mgmt																									2.00
	Finance																									2.50
	EPC-LHMP																									0.00
	PSB																									2.50
	Legal																									0.00
2	Sa General Mgmt																									0.00
	Finance																									0.00
	EPC																									0.00
	PSB																									0.00
	Legal																									0.00
3	Su General Mgmt																									0.00
	Finance																									0.00
	EPC																									0.00
	PSB																									0.00
	Legal																									0.00
4	Mo General Mgmt																									0.25
	Finance																									3.00
	EPC																									0.00
	PSB																									0.00
	Legal																									2.25
5	Tu General Mgmt																									0.00
	Finance																									1.75
	EPC																									1.25
	PSB																									0.50
	Legal																									1.25
6	We General Mgmt																									0.00
	Finance																									1.50
	EPC																									2.75
	PSB																									1.25
	Legal																									0.00
7	Th General Mgmt																									0.00
	Finance																									7.00
	EPC																									1.00
	PSB																									0.00
	Legal																									3.25
8	Fr General Mgmt																									0.00
	Finance																									1.00
	EPC																									0.00
	PSB																									0.00
	Legal																									0.75
9	Sa General Mgmt																									0.00
	Finance																									2.25
	EPC																									0.00
	PSB																									0.25
	Legal																									0.00

Date/Day	Subject	Report	BOD	BOD	BOD	BOD	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	CCC	CCC	COMMITTEE	COMMITTEE	COMMITTEE	GENERAL	GENERAL	GENERAL	EC CONTR	LEGAL	LEGAL	TOTAL	
			mtg	Attend	Requests	Revise	Forecast	Financial	OPER	Actuary	Debt Svc	Contracts	Invoices/	Payroll-	Fiscal	Fiscal	Analysis	Elect	Gen	Agenda/	Prep/	Attend	Reports	Corresp	Planning	Organizing	?	Impl	Impl	Hours	
10	Su	General Mgmt	0.75																												0.75
		Finance																													0.00
		EPC																													0.00
		PSB																													0.00
		Legal																													0.00
11	Mon	General Mgmt																													1.00
		Finance																													0.00
		EPC																													0.00
		PSB																													0.25
		Legal																													0.00
12	Tu	General Mgmt	2.50																												2.00
		Finance																													0.50
		EPC																													0.00
		PSB																													0.00
		Legal																													1.50
13	Wed	General Mgmt	3.50																												1.00
		Finance																													1.00
		EPC																													0.50
		PSB																													2.00
		Legal																													0.00
14	Th	General Mgmt	4.25																												1.25
		Finance																													0.50
		EPC																													1.00
		PSB																													1.00
		Legal																													0.50
15	Fr	General Mgmt	4.50																												0.50
		Finance																													0.00
		EPC-LHWP																													0.00
		PSB																													0.00
		Legal																													0.00
																															73.50
																															137.14
																															73.50
																															63.64



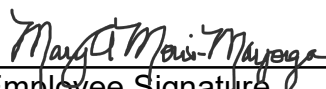


## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 11/16/2024  
 Pay Period End: 11/30/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL
11/16/2024	See attached breakdown	0.00	0.00	0.00	0.00	0.00	0.00
11/17/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
11/18/2024	"	5.50	2.00	2.50	0.00	1.00	0.00
11/19/2024	"	5.50	2.50	0.00	0.00	3.00	0.00
11/20/2024	"	9.00	6.00	2.00	0.00	1.00	0.00
11/21/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
11/22/2024	"	4.00	1.50	1.00	0.00	1.50	0.00
11/23/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
11/24/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
11/25/2024	"	7.50	2.50	2.00	0.00	3.00	0.00
11/26/2024	"	6.00	2.50	0.00	0.00	3.50	0.00
11/27/2024	"	5.75	2.00	1.00	0.00	2.75	0.00
11/28/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
11/29/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
11/30/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
12/1/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours Worked		43.25	19.00	8.50	0.00	15.75	0.00
Holiday		12.00	11/28-29 - Thanksgiving Day/After				
Sick		6.00	11/21 - Sick/son's surgery				
Rate		\$ 123.00					
Total Gross Pay		\$ 7,533.75					

  
 \_\_\_\_\_  
 Employee Signature 12/2/2024  
Date

2/13/2025  
 \_\_\_\_\_  
 Finance Committee Date

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Requests	BOD Packet Post/ Revise	FINANCE Budget Prep/ Financial Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ submit	FINANCE Fiscal Analysis Docs/ Review	FINANCE Fiscal Analysis Docs/ Review	CCC Gen Elect LHMP Risk Mgmt	COMMITTEE Agenda/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Comm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours
16	Sa	General Mgmt																		0.00
		Finance																		0.00
		EPC-LHMP																		0.00
		PSB																		0.00
		Legal																		0.00
17	Su	General Mgmt																		0.00
		Finance																		0.00
		EPC																		0.00
		PSB																		0.00
		Legal																		0.00
18	Mo	General Mgmt				0.50										1.50				2.00
		Finance							2.50											2.50
		EPC																		0.00
		PSB														1.00				1.00
		Legal																		0.00
19	Tu	General Mgmt		1.00												1.50				2.50
		Finance																		0.00
		EPC																		0.00
		PSB														1.50	1.50			3.00
		Legal																		0.00
20	We	General Mgmt			5.00											1.00				6.00
		Finance							2.00											2.00
		EPC																		0.00
		PSB							1.00											1.00
		Legal																		0.00
21	Th	General Mgmt																		0.00
		Finance																		0.00
		EPC																		0.00
		PSB																		0.00
		Legal																		0.00
22	Fr	General Mgmt														1.50				1.50
		Finance							1.00											1.00
		EPC																		0.00
		PSB														1.50				1.50
		Legal																		0.00
23	Sa	General Mgmt																		0.00
		Finance																		0.00
		EPC																		0.00
		PSB																		0.00
		Legal																		0.00
24	Su	General Mgmt																		0.00
		Finance																		0.00
		EPC																		0.00

Kensington Fire Protection District

Timesheet Details

Mary Morris-Mayorga

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Requests	BOD Packet Post/ Revise	FINANCE Budget Prep/ Financial Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ rev/ submit	FINANCE Fiscal Analysis Docs/ Review	FINANCE Fiscal Analysis Docs/ Review	CCC Gen Elect LHMP Risk Mgmt	COMMITTEE Agenda/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Comm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours
	PSB																			0.00
	Legal																			0.00
25	Mon	General Mgmt														2.00	0.50			2.50
		Finance							2.00											2.00
		EPC																		0.00
		PSB					0.50									2.00	0.50			3.00
		Legal																		0.00
26	Tu	General Mgmt														2.00	0.50			2.50
		Finance																		0.00
		EPC																		0.00
		PSB					0.50									3.00				3.50
		Legal																		0.00
27	Wed	General Mgmt		0.50												1.50				2.00
		Finance		0.50												0.50				1.00
		EPC																		0.00
		PSB														2.75				2.75
		Legal																		0.00
28	Th	General Mgmt																		0.00
		Finance																		0.00
		EPC																		0.00
		PSB																		0.00
		Legal																		0.00
29	Fr	General Mgmt																		0.00
		Finance																		0.00
		EPC																		0.00
		PSB																		0.00
		Legal																		0.00
30	Sa	General Mgmt																		0.00
		Finance																		0.00
		EPC-LHMP																		0.00
		PSB																		0.00
		Legal																		0.00
																				43.25
																				November 1-30, 2024
																		Max weekly hours prior to FC approval = 32:	137.14	
																		Hours worked:	116.75	
																		Hours (over)/under:	20.39	



## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 12/1/2024  
 Pay Period End: 12/15/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL
12/1/2024	See attached breakdown	0.00	0.00	0.00	0.00	0.00	0.00
12/2/2024	"	4.50	4.50	0.00	0.00	0.00	0.00
12/3/2024	"	7.50	7.50	0.00	0.00	0.00	0.00
12/4/2024	"	3.50	3.50	0.00	0.00	0.00	0.00
12/5/2024	"	6.00	6.00	0.00	0.00	0.00	0.00
12/6/2024	"	6.50	6.50	0.00	0.00	0.00	0.00
12/7/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
12/8/2024	"	0.50	0.50	0.00	0.00	0.00	0.00
12/9/2024	"	8.25	8.25	0.00	0.00	0.00	0.00
12/10/2024	"	6.75	6.75	0.00	0.00	0.00	0.00
12/11/2024	"	8.00	8.00	0.00	0.00	0.00	0.00
12/12/2024	"	7.00	7.00	0.00	0.00	0.00	0.00
12/13/2024	"	8.00	8.00	0.00	0.00	0.00	0.00
12/14/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
12/15/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
	"	0.00	0.00	0.00	0.00	0.00	0.00
	Total Hours Worked	66.50	66.50	0.00	0.00	0.00	0.00
	Holiday	0.00					
	Sick	0.00					
	Rate	\$ 123.00					
	Total Gross Pay	\$ 8,179.50					

Mary Morris-Mayorga  
 Employee Signature

12/17/2024

Date

2/13/2025

Finance Committee

Date

Kensington Fire Protection District

Timesheet Details

Mary Morris-Mayorga

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Requests	BOD Packet Post/ Revise	FINANCE Budget Prep/ Review Financial Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ rev/ submit	FINANCE Fiscal Analysis Docs/ Review	FINANCE Fiscal Analysis Docs/ Review	CCC Gen Elect LHPM Risk Mgmt	COMMITTEE Agenda/ Items/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Comm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours
1	Su	General Mgmt																		0.00
		Finance																		0.00
		EPC-LHMP																		0.00
		PSB																		0.00
		Legal																		0.00
2	Mo	General Mgmt																		0.00
		Finance																		0.00
		EPC												2.25						2.25
		PSB														2.25				2.25
		Legal																		0.00
3	Tu	General Mgmt															1.25			1.25
		Finance							3.75											3.75
		EPC																		0.00
		PSB														2.50				2.50
		Legal																		0.00
4	We	General Mgmt															1.50			1.50
		Finance							1.50											1.50
		EPC																		0.00
		PSB														0.50				0.50
		Legal																		0.00
5	Th	General Mgmt															1.50			1.50
		Finance					1.75													1.75
		EPC													2.00					2.00
		PSB					0.75													0.75
		Legal																		0.00
6	Fr	General Mgmt			0.25												2.75			3.00
		Finance																		0.00
		EPC																		0.00
		PSB			1.50											2.00				3.50
		Legal																		0.00
7	Sa	General Mgmt																		0.00
		Finance																		0.00
		EPC																		0.00
		PSB																		0.00
		Legal																		0.00
8	Su	General Mgmt		0.50																0.50
		Finance																		0.00
		EPC																		0.00
		PSB																		0.00
		Legal																		0.00
9	Mon	General Mgmt															2.75			2.75
		Finance							1.25											1.25
		EPC																		0.00

Kensington Fire Protection District

Timesheet Details

Mary Morris-Mayorga

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Requests	BOD Packet Post/ Revise	FINANCE Budget Prep/ Review Financial Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ rev/ submit	FINANCE Fiscal Analysis Docs/ Review	FINANCE Fiscal Analysis Docs/ Review	CCC Gen Elect LHMP Risk Mgmt	COMMITTEE Agenda/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Comm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours
	PSB			1.25												3.00				4.25
	Legal																			0.00
10	Tu	General Mgmt	4.00													1.00				5.00
		Finance							1.75											1.75
		EPC																		0.00
		PSB																		0.00
		Legal																		0.00
11	Wed	General Mgmt	5.25																	5.25
		Finance							1.50											1.50
		EPC																		0.00
		PSB														1.25				1.25
		Legal																		0.00
12	Th	General Mgmt	2.75													2.25				5.00
		Finance							1.00											1.00
		EPC																		0.00
		PSB														1.00				1.00
		Legal																		0.00
13	Fr	General Mgmt	2.25			2.75														5.00
		Finance																		0.00
		EPC																		0.00
		PSB														3.00				3.00
		Legal																		0.00
14	Sa	General Mgmt																		0.00
		Finance																		0.00
		EPC																		0.00
		PSB																		0.00
		Legal																		0.00
15	Su	General Mgmt																		0.00
		Finance																		0.00
		EPC-LHMP																		0.00
		PSB																		0.00
		Legal																		0.00
																				66.50
																				December 1-31, 2024
																		Max weekly hours prior to FC approval = 32:	141.71	
																		Hours worked:	66.50	
																		Hours (over)/under:	75.21	



## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 12/16/2024  
 Pay Period End: 12/31/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL
12/16/2024	See attached breakdown	5.00	0.25	1.00	0.00	3.75	0.00
12/17/2024	"	4.00	4.00	0.00	0.00	0.00	0.00
12/18/2024	"	8.50	7.50	1.00	0.00	0.00	0.00
12/19/2024	"	4.00	3.50	0.00	0.00	0.50	0.00
12/20/2024	"	4.00	3.50	0.00	0.00	0.50	0.00
12/21/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
12/22/2024	"	2.00	1.50	0.00	0.50	0.00	0.00
12/23/2024	"	4.75	3.00	1.75	0.00	0.00	0.00
12/24/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
12/25/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
12/26/2024	"	5.00	2.00	0.00	1.00	2.00	0.00
12/27/2024	"	5.50	2.00	1.50	0.00	2.00	0.00
12/28/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
12/29/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
12/30/2024	"	7.75	4.00	0.75	0.00	3.00	0.00
12/31/2024	"	4.00	4.00	0.00	0.00	0.00	0.00
Total Hours Worked		54.50	35.25	6.00	1.50	11.75	0.00
Holiday		15.00	Christmas Eve, Christmas Day, 1/2 New Year's Eve				
Sick		0.00					
Rate		\$ 123.00					
Total Gross Pay		\$ 8,548.50					

*Mary Morris-Mayorga*  
 \_\_\_\_\_  
 Employee Signature

01/03/2025  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 Finance Committee

2/13/2025  
 \_\_\_\_\_  
 Date

Kensington Fire Protection District

Timesheet Details

Mary Morris-Mayorga

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Packet Post/ Revise	FINANCE Budget Prep/ Review Financial Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Contracts Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ rev/ submit	FINANCE Fiscal Analysis RFP	FINANCE Fiscal Analysis Docs/ Review	CCC gen Elect LHMP Risk Mgmt	COMMITTEE Agenda/ Items/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Lomm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours
16	Mo	General Mgmt													0.25				0.25
		Finance				0.25			0.75										1.00
		EPC-LHMP																	0.00
		PSB				0.75									3.00				3.75
		Legal																	0.00
17	Tu	General Mgmt	0.50		0.50										3.00				4.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
18	We	General Mgmt												5.50	2.00				7.50
		Finance													1.00				1.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
19	Th	General Mgmt	1.00												1.50	1.00			3.50
		Finance																	0.00
		EPC																	0.00
		PSB													0.50				0.50
		Legal																	0.00
20	Fr	General Mgmt													3.50				3.50
		Finance																	0.00
		EPC																	0.00
		PSB													0.50				0.50
		Legal																	0.00
21	Sa	General Mgmt																	0.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
22	Su	General Mgmt						1.00							0.50				1.50
		Finance																	0.00
		EPC													0.50				0.50
		PSB																	0.00
		Legal																	0.00
23	Mon	General Mgmt													3.00				3.00
		Finance							1.75										1.75
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
24	Tu	General Mgmt																	0.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00



Kensington Fire Protection District

Timesheet Details

Mary Morris-Mayorga

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Packet Post/ Revise	FINANCE Budget Review Financial Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ rev/ submit	FINANCE Fiscal Analysis RFP	FINANCE Fiscal Docs/ Review	CCC gen Elect LHMP Risk Mgmt	COMMITTEE Agenda/ Items/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Lomm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours
25	Wed	General Mgmt																	0.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
26	Th	General Mgmt														2.00			2.00
		Finance																	0.00
		EPC						1.00											1.00
		PSB													2.00				2.00
		Legal																	0.00
27	Fr	General Mgmt														2.00			2.00
		Finance						1.50											1.50
		EPC																	0.00
		PSB													2.00				2.00
		Legal																	0.00
28	Sa	General Mgmt																	0.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
29	Su	General Mgmt																	0.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
30	Mon	General Mgmt	1.00													3.00			4.00
		Finance						0.75											0.75
		EPC-LHMP																	0.00
		PSB													3.00				3.00
		Legal																	0.00
31	Tu	General Mgmt	3.00													1.00			4.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
																			54.50
																			December 1-31, 2024
																			Max weekly hours prior to FC approval = 32: 141.71
																			Hours worked: 121.00
																			Hours (over)/under: 20.71



## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 1/1/2025  
 Pay Period End: 1/15/2025

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL	
1/1/2025	See attached breakdown	0.00	0.00	0.00	0.00	0.00	0.00	
1/2/2025	"	8.00	7.00	1.00	0.00	0.00	0.00	
1/3/2025	"	6.75	5.00	1.75	0.00	0.00	0.00	
1/4/2025	"	2.50	2.50	0.00	0.00	0.00	0.00	
1/5/2025	"	1.00	1.00	0.00	0.00	0.00	0.00	
1/6/2025	"	7.50	6.00	1.00	0.50	0.00	0.00	
1/7/2025	"	7.50	1.50	1.00	0.00	5.00	0.00	
1/8/2025	"	4.75	3.75	0.00	0.00	1.00	0.00	
1/9/2025	"	8.00	4.00	3.50	0.00	0.50	0.00	
1/10/2025	"	8.50	8.50	0.00	0.00	0.00	0.00	
1/11/2025	"	3.50	3.50	0.00	0.00	0.00	0.00	
1/12/2025	"	0.00	0.00	0.00	0.00	0.00	0.00	
1/13/2025	"	7.25	4.75	2.50	0.00	0.00	0.00	
1/14/2025	"	6.00	2.00	2.00	1.00	1.00	0.00	
1/15/2025	"	8.50	4.50	3.00	0.00	1.00	0.00	
1/16/2025	"	0.00	0.00	0.00	0.00	0.00	0.00	
Total Hours Worked		79.75	54.00	15.75	1.50	8.50	0.00	
Holiday		6.00	New Year's Day					
Sick		0.00						
Rate		\$ 123.00						
Total Gross Pay		\$ 10,547.25						

Mary Morris-Mayorga  
 Employee Signature

01/16/2025

Date

\_\_\_\_\_  
 Finance Committee

2/13/2025

Date

Kensington Fire Protection District

Timesheet Details

Mary Morris-Mayorga

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Packet Post/ Revise	FINANCE Budget Prep/ Review Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ rev/ submit	FINANCE Fiscal Analysis RFP	FINANCE Fiscal Analysis Docs/ Review	CCC gen Elect LHMP Risk Mgmt	COMMITTEE Agenda/ Items/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Comm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours
1	We	General Mgmt																	0.00
		Finance																	0.00
		EPC-LHMP																	0.00
		PSB																	0.00
		Legal																	0.00
2	Th	General Mgmt	1.00	3.00											2.50	0.50			7.00
		Finance						1.00											1.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
3	Fr	General Mgmt	3.00	2.00															5.00
		Finance						1.00	0.75										1.75
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
4	Sa	General Mgmt	2.50																2.50
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
5	Su	General Mgmt	1.00																1.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
6	Mon	General Mgmt	0.50	4.00											1.50				6.00
		Finance						1.00											1.00
		EPC													0.50				0.50
		PSB																	0.00
		Legal																	0.00
7	Tu	General Mgmt													1.50				1.50
		Finance						1.00											1.00
		EPC																	0.00
		PSB				0.50									4.50				5.00
		Legal																	0.00
8	Wed	General Mgmt	2.75												1.00				3.75
		Finance																	0.00
		EPC																	0.00
		PSB													1.00				1.00
		Legal																	0.00
9	Th	General Mgmt	3.00												1.00				4.00
		Finance						3.50											3.50
		EPC																	0.00
		PSB													0.50				0.50
		Legal																	0.00

Kensington Fire Protection District

Timesheet Details

Mary Morris-Mayorga

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Packet Post/ Revise	FINANCE Budget Prep/ Review Financial Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ rev/ submit	FINANCE Fiscal Analysis RFP	FINANCE Fiscal Docs/ Review	CCC gen Elect LHMP Risk Mgmt	COMMITTEE Agenda/ Items/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Lomm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours	
10	Fr	General Mgmt	7.00												1.50				8.50	
		Finance																	0.00	
		EPC																	0.00	
		PSB																	0.00	
		Legal																	0.00	
11	Sa	General Mgmt		3.50															3.50	
		Finance																	0.00	
		EPC																	0.00	
		PSB																	0.00	
		Legal																	0.00	
12	Su	General Mgmt																	0.00	
		Finance																	0.00	
		EPC																	0.00	
		PSB																	0.00	
		Legal																	0.00	
13	Mon	General Mgmt	0.75		1.50											1.50	1.00		4.75	
		Finance						2.00	0.50										2.50	
		EPC																	0.00	
		PSB																	0.00	
		Legal																	0.00	
14	Tu	General Mgmt														2.00			2.00	
		Finance				2.00													2.00	
		EPC	1.00																1.00	
		PSB													1.00				1.00	
		Legal																	0.00	
15	Wed	General Mgmt		3.50												1.00			4.50	
		Finance	1.00					2.00											3.00	
		EPC-LHMP																	0.00	
		PSB													1.00				1.00	
		Legal																	0.00	
		General Mgmt																	0.00	
		Finance																	0.00	
		EPC																	0.00	
		PSB																	0.00	
		Legal																	0.00	
																			79.75	
																			December 1-31, 2024	
																			Max weekly hours prior to FC approval = 32:	141.71
																			Hours worked:	79.75
																			Hours (over)/under:	61.96



## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 1/16/2025  
 Pay Period End: 1/31/2025

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL	
1/16/2025	See attached breakdown	4.00	1.75	0.50	0.75	1.00	0.00	
1/17/2025	"	3.75	2.00	1.75	0.00	0.00	0.00	
1/18/2025	"	3.50	0.75	0.00	2.75	0.00	0.00	
1/19/2025	"	0.00	0.00	0.00	0.00	0.00	0.00	
1/20/2025	"	3.50	1.75	0.00	1.75	0.00	0.00	
1/21/2025	"	5.00	3.00	2.00	0.00	0.00	0.00	
1/22/2025	"	5.50	0.50	4.00	0.00	1.00	0.00	
1/23/2025	"	6.50	1.75	2.25	2.50	0.00	0.00	
1/24/2025	"	5.50	4.75	0.00	0.00	0.75	0.00	
1/25/2025	"	0.00	0.00	0.00	0.00	0.00	0.00	
1/26/2025	"	0.00	0.00	0.00	0.00	0.00	0.00	
1/27/2025	"	5.00	2.00	3.00	0.00	0.00	0.00	
1/28/2025	"	4.50	3.25	1.25	0.00	0.00	0.00	
1/29/2025	"	6.50	3.75	2.75	0.00	0.00	0.00	
1/30/2025	"	6.75	1.00	5.25	0.00	0.50	0.00	
1/31/2025	"	2.00	2.00	0.00	0.00	0.00	0.00	
	Total Hours Worked	62.00	28.25	22.75	7.75	3.25	0.00	
	Holiday	6.00	Martin Luther King Day					
	Sick	0.00						
	Rate	\$ 123.00						
	Total Gross Pay	\$ 8,364.00						

Mary Morris-Mayorga  
Employee Signature

2/3/2025

Date

2/13/2025

Finance Committee

Date

Kensington Fire Protection District

Timesheet Details

Mary Morris-Mayorga

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Packet Post/ Revise	FINANCE Budget Prep/ Review Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ rev/ submit	FINANCE Fiscal Analysis RFP	FINANCE Fiscal Docs/ Review	CCC gen Elect LHMP Risk Mgmt	COMMITTEE Agenda/ Items/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Comm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours
16	Th	General Mgmt													1.75				1.75
		Finance						0.50											0.50
		EPC												0.75					0.75
		PSB													1.00				1.00
		Legal																	0.00
17	Fr	General Mgmt													2.00				2.00
		Finance						0.75	1.00										1.75
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
18	Sa	General Mgmt													0.75				0.75
		Finance																	0.00
		EPC											2.00		0.75				2.75
		PSB																	0.00
		Legal																	0.00
19	Su	General Mgmt																	0.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
20	Mon	General Mgmt													1.75				1.75
		Finance																	0.00
		EPC											1.75						1.75
		PSB																	0.00
		Legal																	0.00
21	Tu	General Mgmt		1.00										1.00	1.00				3.00
		Finance	2.00																2.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
22	Wed	General Mgmt													0.50				0.50
		Finance	2.00			2.00													4.00
		EPC																	0.00
		PSB													1.00				1.00
		Legal																	0.00
23	Th	General Mgmt		1.00											0.75				1.75
		Finance	1.25					1.00											2.25
		EPC												2.50					2.50
		PSB																	0.00
		Legal																	0.00
24	Fr	General Mgmt		1.00											3.75				4.75
		Finance																	0.00
		EPC																	0.00
		PSB													0.75				0.75
		Legal																	0.00

Kensington Fire Protection District

Timesheet Details

Mary Morris-Mayorga

Date/Day	Subject	AUDIT Contract Admin Prep/ Review Report	BOD Agenda/ Items/ After mtg	BOD Prep/ Attend Mtg	BOD Packet Post/ Revise	FINANCE Budget Prep/ Review Forecast	FINANCE CERBT/ OPEB Actuary Debt Svc	FINANCE Invoices/ Pmts/ Transmittal Reports	FINANCE Payroll- prep/ submit	FINANCE Fiscal Analysis RFP	FINANCE Fiscal Docs/ Review	CCC gen Elect LHMP Risk Mgmt	COMMITTEE Agenda/ Items/ After mtg	COMMITTEE Prep/ Attend Mtg	GENERAL Pub Lomm Emails Calls Corresp Reports	GENERAL Planning Organizing	EC CONTR General Fee Sched ?	LEGAL Policy Dev/ rev/ impl	TOTAL Hours
25	Sa	General Mgmt																	0.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
26	Su	General Mgmt																	0.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
27	Mon	General Mgmt		1.50												0.50			2.00
		Finance		1.00												1.50	0.50		3.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
28	Tu	General Mgmt			1.50											1.75			3.25
		Finance	0.50													0.75			1.25
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
29	Wed	General Mgmt		1.00	2.00											0.75			3.75
		Finance	1.25					1.50											2.75
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
30	Th	General Mgmt														1.00			1.00
		Finance				2.50		1.50									1.25		5.25
		EPC																	0.00
		PSB														0.50			0.50
		Legal																	0.00
31	Fr	General Mgmt		2.00															2.00
		Finance																	0.00
		EPC																	0.00
		PSB																	0.00
		Legal																	0.00
																			62.00
																			<u>December 1-31, 2024</u>
																			Max weekly hours prior to FC approval = 32: 141.71
																			Hours worked: 141.75
																			Hours (over)/under: -0.04



**KENSINGTON FIRE PROTECTION DISTRICT**  
FINANCE COMMITTEE  
REGULAR MEETING MINUTES

**DATE/TIME:** August 27, 2024, 4:00PM

**LOCATION:** Kensington Community Center-Room 3, 59 Arlington Avenue, Kensington (and hybrid)

**PRESENT:** Directors: Secretary Rick Artis, Director Watt  
Staff: Fire Chief Eric Saylors, General Manager Mary Morris-Mayorga

**1. CALL TO ORDER/ROLL CALL**

Committee member Watt called the meeting to order at 4:06 p.m. and confirmed the roll call.

**2. PUBLIC COMMENT (00:00:57)**

**3. ADOPTION OF CONSENT ITEMS (00:03:28)**

**a. Approval of the General Manager's Timesheets (06/01/2024 thru 06/11/2024)**

**b. Approval of Minutes for the regular meeting on 6/10/2024**

<p><b>Moved/Seconded:</b> Watt/Artis <b>Action:</b> Approved minutes of the 6/10/2024 meeting with the title correction for Director Stein <b>Ayes:</b> Watt, Artis <b>Noes:</b> None <b>Abstain:</b> None <b>Absent:</b> None <b>Video Time Stamped: 00:03:52</b></p>
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**4. OLD BUSINESS – None**

**5. NEW BUSINESS**

**a. FY 2024-25 City of El Cerrito Contract Fee Schedule (00:08:01)**

The committee discussed and there are no recommended changes to the fee.

**b. Reserves Funding (01:06:13)**

The committee discussed, noted a formula error to the fund balance which will be corrected in the budget with no recommended changes to reserves.

**c. FY 2024-2025 Final Budget (01:20:41)**

The committee discussed and agreed to advance this item to the Board for approval in September.

**6. FUTURE AGENDA ITEMS (01:39:41)**

**7. ADJOURNMENT:** The meeting adjourned at 5:49 p.m.

The next meeting of the KFPD Finance Committee will be held on a date to be listed on the District's website and posted at three public locations 72-hours prior to the meeting.

MINUTES PREPARED BY: Mary Morris-Mayorga

These minutes were approved at the Finance Committee Meeting of the Kensington Fire Protection District on February 13, 2025.

Attest: \_\_\_\_\_  
Finance Committee Member





## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 13, 2025  
**TO:** Finance Committee  
**RE:** FY 2024-25 Mid-Year Budget Review and Adjustments  
**SUBMITTED BY:** Mary A. Morris-Mayorga, General Manager

**Recommended Action**

Staff recommends the Committee review the Mid-Year Budget Adjustments to advance for Board approval on February 19, 2025.

**Background**

On September 18, 2024, the final Fiscal Year 2024-25 Budget was adopted and Dmitry Semenov, Ridgeline Municipal Strategies, LLC, presented the Fiscal Analysis which was accepted by the Board. The Fiscal Analysis included budget tables and projections which are beneficial to use going forward so these have been incorporated and updated to reflect budget amendments as well as those recommended for review at this meeting.

In accordance with *Policy 1150 - Budget Preparation and Review*:

1150.60 Budget control is maintained at the operational level. The General Manager is authorized to transfer budgeted amounts so long as District expenditures remain within the adopted budget, or as amended by the

Board. Budget modifications that increase or decrease the overall annual budget must be approved by the Board.

Since adoption of the final budget, it was incorrectly cited at a board meeting that many budget line items had changed; however, there have been two accounts: Operational Consultant increased by \$15,000 to reflect the need for additional assistance with Grant Writer decreasing by \$15,000 to reflect staff will apply for grants. In addition, the Board approved a budget amendment of \$25,190 for a finance position.

Staff has reviewed the actual expenditures through December 31<sup>st</sup> and projected through June 30<sup>th</sup> to arrive at recommended mid-year budget adjustments.

<b>Revenue</b>		
CERBT Disbursement	(\$8,007)	Equal to Retiree Health Benefits
<b>Total Revenue</b>	<b>(\$8,007)</b>	
<b>Expenses</b>		
Medical/Dental Insurance	\$177	Corrected calculation
Payroll Taxes	(\$43)	Based on projected wages
Payroll Processing	(\$303)	Projected charges
PERS Medical	(\$8,000)	Actual rates now known
Delta Dental	(\$108)	Actual rates now known
Vision Care	\$102	Actual rates now known
Accounting	(\$4,988)	Based on activity
Actuarial Valuation	\$3,000	Full report, next year update
Bank Fees	(\$25)	Stop payment fee
IT Services & Equipment	\$7,237	One time costs
LAFCO	\$244	Actual cost now known
Legal Fees	\$17,707	Reorganization/misc issues
Operational Consultant	\$34,149	Additional assistance needed
Recruitment	\$175	Exec Asst/Board Clerk
Temp Services	(\$2,451)	Not needed
Nixle (Everbridge) Fees	(\$94)	Actual cost known
Community Shredder	(\$2,500)	Updated estimate
Office Expenses	\$2,759	One-time costs
Office Supplies	\$1,338	One-time costs
Telephones	\$5,181	New service
Internet	(\$607)	Updated estimate
Janitorial Services	\$600	Updated estimate
Misc Maintenance	(\$2,404)	Updated estimate
Gas & Electric	\$20,418	Updated estimate/PSB return
Water / Sewer	(\$3,390)	Updated estimate/PSB return
Refuse Collection	(\$1,099)	Updated estimate/PSB return
Contingency	(\$20,000)	Used to offset one-time costs
<b>Total Expenses</b>	<b>\$47,075</b>	
<b>Change in Fund Balance</b>	<b>(\$55,081)</b>	

El Cerrito Fire Services Contract Fee

The fire services contract fee was provided in advance of the preliminary budget and confirmed during the work on the fiscal analysis. In checking with Chief Saylor that the amount is not expected to change, he confirmed that they are operating in line with the budget so we do not anticipate any change at this time.

**Rolling Stock Reserve**

As demonstrated by the capital fund calculation from the Fiscal Analysis, there is ample funding for rolling stock purchases given the current level of annual funding and estimated expenditures:

Description	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Projected	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<b>Capital Fund</b>											
Beginning Fund Balance	\$938,002	\$1,467,530	\$1,686,878	\$1,915,000	\$2,152,247	\$2,314,571	\$2,571,178	\$2,838,048	\$1,184,691	\$1,473,338	\$1,773,531
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	(\$87,912)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	(\$84,413)	\$0	\$0	(\$1,930,902)	\$0	\$0	\$0
Fund Transfers - Rolling Stock	\$167,489	\$219,348	\$228,122	\$237,247	\$246,737	\$256,607	\$266,870	\$277,545	\$288,647	\$300,193	\$312,201
Fund Transfers - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Sources	\$449,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance - Capital Fund</b>	<b>\$1,467,530</b>	<b>\$1,686,878</b>	<b>\$1,915,000</b>	<b>\$2,152,247</b>	<b>\$2,314,571</b>	<b>\$2,571,178</b>	<b>\$2,838,048</b>	<b>\$1,184,691</b>	<b>\$1,473,338</b>	<b>\$1,773,531</b>	<b>\$2,085,732</b>

**Public Safety Building Budget**

At the Board of Directors meeting on January 15, 2025, the Public Safety Building project budget and expenditures was reported which was following resolution of outstanding construction change orders. There is still remaining budget to complete wrap up of the project so there is no anticipated need to increase the budget which is reflected in the five-year forecast:

	Project Budget (11/20/2024)	Budget Adjustment	Project Budget (11/20/2024)	Expended 12/31/2024	Remaining Budget
<b>Public Safety Building:</b>					
Construction - CWS	\$ 6,727,492	\$ 47,098	\$ 6,774,590	\$ 6,774,590	\$ -
Construction - District direct costs	191,828		191,828	185,742	6,086
PSB Renovation Design/Engineering	982,740	10,000	992,740	989,234	3,506
Permits/Inspection/Testing	100,000	12,917	112,917	112,917	-
Construction/Project Management	458,047	2,568	460,615	460,615	-
Furniture, Fixtures, and Equipment	115,000		115,000	94,875	20,125
Legal Counsel	90,000		90,000	75,467	14,533
<b>Temporary Fire Station:</b>					
Construction Cost	604,289		604,289	603,857	432
Design/Engineering/Project Management	100,573		100,573	100,490	83
Relocation	251,566	8,000	259,566	255,018	4,547
Sub-Total:	\$ 9,621,535	\$ 80,583	\$ 9,702,119	\$ 9,652,805	\$ 49,313
Project Contingency Allowance	110,429	(80,583)	29,846	-	29,846
Total Project Budget	\$ 9,731,964	\$ -	\$ 9,731,964	\$ 9,652,805	\$ 79,159

**Fiscal Impact**

The recommended budget adjustments would increase the overall budget by \$47,075 and have been incorporated into the fund balance projection with minimal deviation from the Fiscal Analysis.

- Attachments:** FY 2024-2025 Operating Budget Detail  
 FY 2025-2029 Fund Balance Projection  
 FY 2025-2029 Five Year Forecast (detail)

**Kensington Fire Protection District  
Operating Statement Detail**

Description	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025
	Projected	Budget	GM Amendments	BOD Approved Amendments	Current Budget	Projected	Mid-Year Adjustment	Revised Budget
<i>Inflation Factor</i>								
<b>Revenue</b>								
Property Taxes	\$5,492,763	\$5,685,010			\$5,685,010	\$5,685,010		\$5,685,010
<i>Prop Tax Growth Rate</i>	4.34%	3.50%			3.50%	3.50%		3.50%
Special Taxes	\$200,827	\$201,000			\$201,000	\$201,000		\$201,000
Other Taxes (HOPTR)	\$25,000	\$25,000			\$25,000	\$25,000		\$25,000
Lease Income	\$0	\$0			\$0	\$0		\$0
Investment Income	\$106,445	\$232,136			\$232,136	\$232,136		\$232,136
Other Revenue	\$186	\$2,000			\$2,000	\$2,000		\$2,000
CERBT Disbursement	\$63,500	\$61,000			\$61,000	\$52,993	(\$8,007)	\$52,993
<b>Total Revenue</b>	<b>\$5,888,721</b>	<b>\$6,206,146</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,206,146</b>	<b>\$6,198,139</b>	<b>(\$8,007)</b>	<b>\$6,198,139</b>
<b>Expenses</b>								
Office Wages & Related								
Regular Wages	\$199,341	\$153,288		\$23,400	\$176,688	\$176,688		\$176,688
Vacation Wages	\$5,022	\$5,000			\$5,000	\$5,000		\$5,000
Medical/Dental Insurance	\$5,433	\$10,323			\$10,323	\$10,500	\$177	\$10,500
Payroll Taxes	\$16,335	\$12,109		\$1,790	\$13,899	\$13,856	(\$43)	\$13,856
Workers Comp / Life Insurance	\$3,035	\$3,156			\$3,156	\$3,156		\$3,156
Payroll Processing	\$2,695	\$2,803			\$2,803	\$2,500	(\$303)	\$2,500
Other	\$0	\$0			\$0	\$0		\$0
Subtotal: Office Wages & Related	\$231,861	\$186,679	\$0	\$25,190	\$211,869	\$211,700	(\$169)	\$211,700
Retiree Medical Benefits								
PERS Medical	\$46,750	\$48,000			\$48,000	\$40,000	(\$8,000)	\$40,000
CalPERS Settlement	\$0	\$0			\$0	\$0		\$0
CalPERS Repayment	\$0	\$0			\$0	\$0		\$0
Delta Dental	\$9,892	\$10,000			\$10,000	\$9,892	(\$108)	\$9,892
Vision Care	\$2,779	\$3,000			\$3,000	\$3,102	\$102	\$3,102
Subtotal: Retiree Medical Benefits	\$59,421	\$61,000	\$0	\$0	\$61,000	\$52,993	(\$8,007)	\$52,993
Outside Professional Services								
Accounting	\$49,581	\$50,000			\$50,000	\$45,012	(\$4,988)	\$45,012
Actuarial Valuation	\$3,000	\$3,000			\$3,000	\$6,000	\$3,000	\$6,000
Audit	\$20,500	\$20,500			\$20,500	\$20,500		\$20,500
Bank Fees	\$50	\$50			\$50	\$25	(\$25)	\$25
County Expenses	\$39,520	\$41,101			\$41,101	\$41,101		\$41,101
El Cerrito Contract Fee	\$4,149,718	\$4,320,657			\$4,320,657	\$4,320,657		\$4,320,657
El Cerrito Recon	\$77,554	(\$42,866)			(\$42,866)	(\$42,866)		(\$42,866)
IT Services & Equipment	\$10,348	\$5,000			\$5,000	\$12,237	\$7,237	\$12,237
Fire Abatement Contract	\$5,250	\$5,513			\$5,513	\$5,513		\$5,513
Fire Engineer Plan Review	\$240	\$3,000			\$3,000	\$3,000		\$3,000
Risk Mgmt Insurance	\$21,697	\$23,866			\$23,866	\$23,866		\$23,866
LAFCO	\$2,100	\$2,100			\$2,100	\$2,344	\$244	\$2,344
Legal Fees	\$14,347	\$12,000			\$12,000	\$29,707	\$17,707	\$29,707
Operational Consultant	\$29,655	\$71,130	\$15,000		\$86,130	\$120,279	\$34,149	\$120,279
Fiscal Consultant	\$5,248	\$19,752			\$19,752	\$19,752		\$19,752
Recruitment	\$8,706	\$0			\$0	\$175	\$175	\$175

**Kensington Fire Protection District  
Operating Statement Detail**

Description	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025
	Projected	Budget	GM Amendments	BOD Approved Amendments	Current Budget	Projected	Mid-Year Adjustment	Revised Budget
Temp Services	\$3,991	\$5,000			\$5,000	\$2,549	(\$2,451)	\$2,549
Website Dev't/Maintenance	\$3,720	\$3,600			\$3,600	\$3,600		\$3,600
Wildland Vegetation Mgmt	\$4,000	\$4,120			\$4,120	\$4,120		\$4,120
Emergency Prep Coordinator	\$106,449	\$110,935			\$110,935	\$110,935		\$110,935
Grant Writer	\$0	\$15,000	(\$15,000)		\$0	\$0		\$0
Nixle (Everbridge) Fees	\$3,182	\$3,277			\$3,277	\$3,183	(\$94)	\$3,183
Long-Term Financial Planner	\$2,400	\$2,500			\$2,500	\$2,500		\$2,500
<b>Subtotal: Professional Services</b>	<b>\$4,561,256</b>	<b>\$4,679,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,679,235</b>	<b>\$4,734,189</b>	<b>\$54,954</b>	<b>\$4,734,189</b>
<b>Community Service Activities</b>								
Public Education (Emergency Prep)	\$10,770	\$15,000			\$15,000	\$15,000		\$15,000
CERT Emergency Kits	\$2,402	\$2,474			\$2,474	\$2,474		\$2,474
Open Houses	\$0	\$2,000			\$2,000	\$2,000		\$2,000
Community Shredder	\$3,971	\$5,500			\$5,500	\$3,000	(\$2,500)	\$3,000
DFSC Matching Grants	\$0	\$0			\$0	\$0		\$0
Firesafe Planning Grants	\$3,900	\$10,000			\$10,000	\$10,000		\$10,000
Community Sandbags	\$2,373	\$3,500			\$3,500	\$3,500		\$3,500
Volunteer Appreciation	\$0	\$500			\$500	\$500		\$500
Community Service - Other	\$0	\$500			\$500	\$500		\$500
<b>Subtotal: Community Services</b>	<b>\$23,416</b>	<b>\$39,474</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,474</b>	<b>\$36,974</b>	<b>(\$2,500)</b>	<b>\$36,974</b>
<b>District Activities</b>								
Election	\$0	\$0			\$0	\$0		\$0
Equipment	\$0	\$0			\$0	\$0		\$0
Vehicle Maintenance	\$0	\$0			\$0	\$0		\$0
Professional Dev't	\$2,483	\$5,000			\$5,000	\$5,000		\$5,000
Firefighter Apparel & PPE	\$1,500	\$1,500			\$1,500	\$1,500		\$1,500
Firefighter's Expenses	\$5,000	\$5,000			\$5,000	\$5,000		\$5,000
Staff Appreciation	\$2,500	\$2,500			\$2,500	\$2,500		\$2,500
Memberships	\$8,951	\$9,500			\$9,500	\$9,500		\$9,500
<b>Subtotal: District Activities</b>	<b>\$20,434</b>	<b>\$23,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,500</b>	<b>\$23,500</b>	<b>\$0</b>	<b>\$23,500</b>
<b>Office</b>								
Office Expenses	\$6,603	\$4,000			\$4,000	\$6,759	\$2,759	\$6,759
Office Supplies	\$2,728	\$2,000			\$2,000	\$3,338	\$1,338	\$3,338
Telephones	\$1,011	\$1,100			\$1,100	\$6,281	\$5,181	\$6,281
Internet	\$4,585	\$4,500			\$4,500	\$3,893	(\$607)	\$3,893
Office Equipment	\$0	\$500			\$500	\$500		\$500
Other	\$66	\$68			\$68	\$68		\$68
<b>Subtotal: Office</b>	<b>\$14,993</b>	<b>\$12,168</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,168</b>	<b>\$20,839</b>	<b>\$8,671</b>	<b>\$20,839</b>
<b>Building Maintenance</b>								
Building Maintenance	\$0	\$0			\$0	\$0		\$0
Gardening Services	\$0	\$2,400			\$2,400	\$1,200		\$2,400
Building Alarm	\$0	\$1,500			\$1,500	\$1,500		\$1,500
Medical Waste Disposal	\$0	\$2,200			\$2,200	\$2,200		\$2,200
Janitorial Services	\$0	\$2,400			\$2,400	\$3,000	\$600	\$3,000
Misc Maintenance	\$2,804	\$5,000			\$5,000	\$2,596	(\$2,404)	\$2,596
<b>Subtotal: Building Maintenance</b>	<b>\$2,804</b>	<b>\$13,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,500</b>	<b>\$10,496</b>	<b>(\$1,804)</b>	<b>\$11,696</b>

Kensington Fire Protection District  
Operating Statement Detail

Description	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025
	Projected	Budget	GM Amendments	BOD Approved Amendments	Current Budget	Projected	Mid-Year Adjustment	Revised Budget
<b>Building Utilities / Service</b>								
Gas & Electric	\$5,692	\$12,000			\$12,000	\$32,418	\$20,418	\$32,418
Water / Sewer	\$5,397	\$5,000			\$5,000	\$1,610	(\$3,390)	\$1,610
Refuse Collection	\$3,171	\$3,266			\$3,266	\$2,167	(\$1,099)	\$2,167
Other	\$903	\$1,000			\$1,000	\$1,000		\$1,000
<b>Subtotal: Utilities / Service</b>	<b>\$15,163</b>	<b>\$21,266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,266</b>	<b>\$37,195</b>	<b>\$15,929</b>	<b>\$37,195</b>
Contingency	\$20,000	\$20,000			\$20,000	\$0	(\$20,000)	\$0
<b>Total Expenses</b>	<b>\$4,949,348</b>	<b>\$5,056,822</b>	<b>\$0</b>	<b>\$25,190</b>	<b>\$5,082,012</b>	<b>\$5,127,887</b>	<b>\$47,075</b>	<b>\$5,129,087</b>
<b>Net Operating Surplus / (Deficit)</b>	<b>\$939,373</b>	<b>\$1,149,323</b>	<b>\$0</b>	<b>(\$25,190)</b>	<b>\$1,124,133</b>	<b>\$1,070,252</b>	<b>(\$55,081)</b>	<b>\$1,069,052</b>
<b>Debt Service</b>								
PSB Loan	\$87,912	\$141,570			\$141,570	\$141,570		\$141,570
<b>Total Debt Service</b>	<b>\$87,912</b>	<b>\$141,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$141,570</b>	<b>\$141,570</b>	<b>\$0</b>	<b>\$141,570</b>
<b>Capital Outlay</b>								
Total Capital Outlay	\$0	\$0			\$0	\$0		\$0
Equipment & Furniture	\$0	\$0			\$0	\$0		\$0
PSB - Temp Facilities	\$0	\$0			\$0	\$0		\$0
PSB Renovation	\$5,881,093	\$700,000			\$700,000	\$700,000		\$700,000
PSB Loan - COI	\$0	\$0			\$0	\$0		\$0
PSB Loan Drawdown - Capital	(\$449,951)	\$0			\$0	\$0		\$0
PSB Loan Drawdown - Fin Costs	\$0	\$0			\$0	\$0		\$0
Fleet Replacement	\$0	\$0			\$0	\$0		\$0
<b>Total Capital Outlay</b>	<b>\$5,431,142</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$700,000</b>
<b>Change in Fund Balance</b>	<b>(\$4,579,681)</b>	<b>\$307,753</b>	<b>\$0</b>	<b>(\$25,190)</b>	<b>\$282,563</b>	<b>\$228,682</b>	<b>(\$55,081)</b>	<b>\$227,482</b>
<i>From Fiscal Analysis</i>	<i>(\$4,579,681)</i>							<i>\$307,753</i>

Source: KFPD and Ridgeline

**Kensington Fire Protection District  
Fund Balance Detail**

Description	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
	Projected	Budget	Projection	Projection	Projection	Projection
<b>General Fund</b>						
Beginning Fund Balance	\$9,202,122	\$4,290,690	\$4,298,824	\$4,991,101	\$5,655,867	\$6,309,284
Revenues	\$5,624,394	\$5,944,145	\$6,093,024	\$6,326,998	\$6,567,634	\$6,813,185
Expenditures	(\$4,949,348)	(\$5,270,657)	(\$5,433,694)	(\$5,684,970)	(\$5,926,255)	(\$6,203,250)
Capital Outlay	(\$5,881,093)	(\$700,000)	\$0	\$0	\$0	\$0
Fund Transfers - Rolling Stock	(\$167,489)	(\$219,348)	(\$228,122)	(\$237,247)	(\$246,737)	(\$256,607)
Fund Transfers - Other	\$398,604	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Other Financing Sources	\$63,500	\$52,993	\$60,070	\$58,985	\$57,775	\$56,463
Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance - General Fund</b>	<b>\$4,290,690</b>	<b>\$4,298,824</b>	<b>\$4,991,101</b>	<b>\$5,655,867</b>	<b>\$6,309,284</b>	<b>\$6,920,075</b>
<b>General Fund Balance Allocation</b>						
EC Fire Contract Requirement	\$2,113,636	\$2,138,896	\$2,292,341	\$2,406,585	\$2,518,627	\$2,644,749
Available for General Uses	\$2,177,054	\$2,240,199	\$2,698,761	\$3,249,283	\$3,790,657	\$4,275,327
<b>Total General Fund Balance</b>	<b>\$4,290,690</b>	<b>\$4,379,095</b>	<b>\$4,991,101</b>	<b>\$5,655,867</b>	<b>\$6,309,284</b>	<b>\$6,920,075</b>
<b>Special Tax Fund</b>						
Beginning Fund Balance	\$197,777	\$0	\$0	\$0	\$0	\$0
Revenues	\$200,827	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers	(\$398,604)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)
Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance - Special Tax Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Fund</b>						
Beginning Fund Balance	\$938,002	\$1,467,530	\$1,686,878	\$1,915,000	\$2,152,247	\$2,314,571
Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	(\$87,912)	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	(\$84,413)	\$0
Fund Transfers - Rolling Stock	\$167,489	\$219,348	\$228,122	\$237,247	\$246,737	\$256,607
Fund Transfers - Other	\$0	\$0	\$0	\$0	\$0	\$0
Financing Sources	\$449,951	\$0	\$0	\$0	\$0	\$0
Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance - Capital Fund</b>	<b>\$1,467,530</b>	<b>\$1,686,878</b>	<b>\$1,915,000</b>	<b>\$2,152,247</b>	<b>\$2,314,571</b>	<b>\$2,571,178</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$5,758,220</b>	<b>\$5,985,702</b>	<b>\$6,906,101</b>	<b>\$7,808,114</b>	<b>\$8,623,855</b>	<b>\$9,491,253</b>
<i>From Fiscal Analysis</i>		\$6,065,973	\$6,998,387	\$7,912,547	\$8,741,832	\$9,622,935

**Kensington Fire Protection District  
Operating Statement Detail**

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
	Revised Budget	Projection	Projection	Projection	Projection
<i>Inflation Factor</i>		3.00%	3.00%	3.00%	3.00%
<b>Revenue</b>					
Property Taxes	\$5,685,010	\$5,883,985	\$6,089,925	\$6,303,072	\$6,523,679
<i>Prop Tax Growth Rate</i>	3.50%	3.50%	3.50%	3.50%	3.50%
Special Taxes	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Other Taxes (HOPTR)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Lease Income	\$0	\$0	\$0	\$0	\$0
Investment Income	\$232,136	\$181,979	\$209,952	\$237,376	\$262,255
Other Revenue	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251
CERBT Disbursement	\$52,993	\$60,070	\$58,985	\$57,775	\$56,463
<b>Total Revenue</b>	<b>\$6,198,139</b>	<b>\$6,354,094</b>	<b>\$6,586,983</b>	<b>\$6,826,409</b>	<b>\$7,070,648</b>
<b>Expenses</b>					
Office Wages & Related					
Regular Wages	\$176,688	\$159,420	\$165,796	\$172,428	\$179,325
Vacation Wages	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849
Medical/Dental Insurance	\$10,500	\$12,000	\$12,000	\$12,000	\$12,000
Payroll Taxes	\$13,856	\$12,593	\$13,097	\$13,621	\$14,166
Workers Comp / Life Insurance	\$3,156	\$3,251	\$3,348	\$3,449	\$3,552
Payroll Processing	\$2,500	\$2,887	\$2,974	\$3,063	\$3,155
Other	\$0	\$0	\$0	\$0	\$0
Subtotal: Office Wages & Related	\$211,700	\$195,351	\$202,623	\$210,185	\$218,047
Retiree Medical Benefits					
PERS Medical	\$40,000	\$47,268	\$46,415	\$45,462	\$44,430
CalPERS Settlement	\$0	\$0	\$0	\$0	\$0
CalPERS Repayment	\$0	\$0	\$0	\$0	\$0
Delta Dental	\$9,892	\$9,847	\$9,670	\$9,471	\$9,256
Vision Care	\$3,102	\$2,954	\$2,901	\$2,841	\$2,777
Subtotal: Retiree Medical Benefits	\$52,993	\$60,070	\$58,985	\$57,775	\$56,463
Outside Professional Services					
Accounting	\$45,012	\$46,362	\$47,753	\$49,186	\$50,662
Actuarial Valuation	\$6,000	\$3,000	\$6,000	\$3,090	\$6,180
Audit	\$20,500	\$20,500	\$20,500	\$20,500	\$21,115
Bank Fees	\$25	\$52	\$53	\$55	\$56
County Expenses	\$41,101	\$42,334	\$43,604	\$44,912	\$46,259
El Cerrito Contract Fee	\$4,320,657	\$4,504,681	\$4,733,169	\$4,957,254	\$5,209,497
El Cerrito Recon	(\$42,866)	\$80,000	\$80,000	\$80,000	\$80,000
IT Services & Equipment	\$12,237	\$5,150	\$5,305	\$5,464	\$5,628
Fire Abatement Contract	\$5,513	\$5,513	\$5,788	\$5,788	\$6,078
Fire Engineer Plan Review	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377
Risk Mgmt Insurance	\$23,866	\$24,582	\$25,320	\$26,080	\$26,862

**Kensington Fire Protection District  
Operating Statement Detail**

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
	Revised Budget	Projection	Projection	Projection	Projection
LAFCO	\$2,344	\$2,163	\$2,228	\$2,295	\$2,364
Legal Fees	\$29,707	\$12,360	\$12,731	\$13,113	\$13,506
Operational Consultant	\$120,279	\$5,000	\$5,150	\$5,305	\$5,464
Fiscal Consultant	\$19,752	\$0	\$0	\$0	\$0
Recruitment	\$175	\$0	\$0	\$0	\$0
Temp Services	\$2,549	\$0	\$0	\$0	\$0
Website Dev't/Maintenance	\$3,600	\$3,708	\$3,819	\$3,934	\$4,052
Wildland Vegetation Mgmt	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637
Emergency Prep Coordinator	\$110,935	\$114,263	\$117,691	\$121,222	\$124,859
Grant Writer	\$0	\$0	\$0	\$0	\$0
Nixle (Everbridge) Fees	\$3,183	\$0	\$0	\$0	\$0
Long-Term Financial Planner	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
<b>Subtotal: Professional Services</b>	<b>\$4,734,189</b>	<b>\$4,879,577</b>	<b>\$5,119,316</b>	<b>\$5,348,708</b>	<b>\$5,613,409</b>
<b>Community Service Activities</b>					
Public Education (Emergency Prep)	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
CERT Emergency Kits	\$2,474	\$2,548	\$2,624	\$2,703	\$2,784
Open Houses	\$2,000	\$2,060	\$2,122	\$2,186	\$2,252
Community Shredder	\$3,000	\$5,665	\$5,835	\$6,010	\$6,190
DFSC Matching Grants	\$0	\$0	\$0	\$0	\$0
Firesafe Planning Grants	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255
Community Sandbags	\$3,500	\$3,605	\$3,713	\$3,824	\$3,939
Volunteer Appreciation	\$500	\$515	\$530	\$546	\$562
Community Service - Other	\$500	\$515	\$530	\$546	\$562
<b>Subtotal: Community Services</b>	<b>\$36,974</b>	<b>\$40,658</b>	<b>\$41,877</b>	<b>\$43,133</b>	<b>\$44,427</b>
<b>District Activities</b>					
Election	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Vehicle Maintenance	\$0	\$0	\$0	\$0	\$0
Professional Dev't	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Firefighter Apparel & PPE	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688
Firefighter's Expenses	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Staff Appreciation	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
Memberships	\$9,500	\$9,785	\$10,079	\$10,381	\$10,692
<b>Subtotal: District Activities</b>	<b>\$23,500</b>	<b>\$24,205</b>	<b>\$24,932</b>	<b>\$25,680</b>	<b>\$26,450</b>
<b>Office</b>					
Office Expenses	\$6,759	\$4,120	\$4,244	\$4,371	\$4,502
Office Supplies	\$3,338	\$2,060	\$2,122	\$2,186	\$2,252
Telephones	\$6,281	\$7,994	\$8,234	\$8,481	\$8,735
Internet	\$3,893	\$4,010	\$4,130	\$4,254	\$4,382
Office Equipment	\$500	\$515	\$530	\$546	\$562
Other	\$68	\$70	\$72	\$74	\$76



**Kensington Fire Protection District**  
**Operating Statement Detail**

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
	Revised Budget	Projection	Projection	Projection	Projection
Subtotal: Office	\$20,839	\$18,769	\$19,332	\$19,912	\$20,509
<b>Building Maintenance</b>					
Building Maintenance	\$0	\$0	\$0	\$0	\$0
Gardening Services	\$2,400	\$2,472	\$2,546	\$2,622	\$2,701
Building Alarm	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688
Medical Waste Disposal	\$2,200	\$2,266	\$2,334	\$2,404	\$2,476
Janitorial Services	\$3,000	\$2,472	\$2,546	\$2,622	\$2,701
Misc Maintenance	\$2,596	\$5,150	\$5,305	\$5,464	\$5,628
Subtotal: Building Maintenance	\$11,696	\$13,905	\$14,322	\$14,751	\$15,194
<b>Building Utilities / Service</b>					
Gas & Electric	\$32,418	\$34,039	\$35,741	\$37,528	\$39,404
Water / Sewer	\$1,610	\$1,691	\$1,742	\$1,794	\$1,848
Refuse Collection	\$2,167	\$2,275	\$2,343	\$2,413	\$2,485
Other	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126
Subtotal: Utilities / Service	\$37,195	\$39,035	\$40,887	\$42,828	\$44,863
Contingency	\$0	\$20,600	\$21,218	\$21,855	\$22,511
<b>Total Expenses</b>	<b>\$5,129,087</b>	<b>\$5,292,169</b>	<b>\$5,543,492</b>	<b>\$5,784,827</b>	<b>\$6,061,873</b>
<b>Net Operating Surplus / (Deficit)</b>	<b>\$1,069,052</b>	<b>\$1,061,925</b>	<b>\$1,043,491</b>	<b>\$1,041,582</b>	<b>\$1,008,775</b>
<b>Debt Service</b>					
PSB Loan	\$141,570	\$141,525	\$141,478	\$141,428	\$141,377
<b>Total Debt Service</b>	<b>\$141,570</b>	<b>\$141,525</b>	<b>\$141,478</b>	<b>\$141,428</b>	<b>\$141,377</b>
<b>Capital Outlay</b>					
Total Capital Outlay	\$0	\$0	\$0	\$0	\$0
Equipment & Furniture	\$0	\$0	\$0	\$0	\$0
PSB - Temp Facilities	\$0	\$0	\$0	\$0	\$0
PSB Renovation	\$700,000	\$0	\$0	\$0	\$0
PSB Loan - COI	\$0	\$0	\$0	\$0	\$0
PSB Loan Drawdown - Capital	\$0	\$0	\$0	\$0	\$0
PSB Loan Drawdown - Fin Costs	\$0	\$0	\$0	\$0	\$0
Fleet Replacement	\$0	\$0	\$0	\$84,413	\$0
<b>Total Capital Outlay</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84,413</b>	<b>\$0</b>
<b>Change in Fund Balance</b>	<b>\$227,482</b>	<b>\$920,400</b>	<b>\$902,013</b>	<b>\$815,741</b>	<b>\$867,398</b>
<i>From Fiscal Analysis</i>	<i>\$307,753</i>	<i>\$932,414</i>	<i>\$914,160</i>	<i>\$829,285</i>	<i>\$881,103</i>

Source: KFPD and Ridgeline



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 13, 2025  
**TO:** Finance Committee  
**RE:** Review FY 2023-24 GASB 75 OPEB Actuarial Report  
**SUBMITTED BY:** Mary A. Morris-Mayorga, General Manager

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### **Recommended Action**

Staff recommends the Committee review the FY 2023-24 GASB 75 OPEB Actuarial Report as prepared by Nicolay Consulting Group to advance for Board approval on February 19, 2025.

### **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 2023-24 has been completed by Nicolay Consulting Group. 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 217% funded so no additional funding is needed. The cost of the GASB 75 Report is included in the Fiscal Year 2024-25 Budget.

**Attachments:** Fiscal Year 2023-24 OPEB Actuarial GASB 75 Report

# **Kensington Fire Protection District OPEB Plan**

**Governmental Accounting Standards Board  
(GASB) Statement 75**

**Actuarial Valuation Date: June 30, 2023**

**Measurement Date: June 30, 2023**

**Fiscal Year End: June 30, 2024**

**September 9, 2024**





Nicolay Consulting Group

September 9, 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  
General Manager  
Kensington Fire Protection District  
217 Arlington Avenue  
Kensington, CA 94707

**Re: Kensington Fire Protection District GASB 75 Report for FYE June 30, 2024**

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, 2023 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, 2024. 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 Tina Haugbro and Sue Simon. 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 further explanation or detail as may be appropriate.

Respectfully submitted,

NICOLAY CONSULTING GROUP

Tina D. Haugbro EA, MAAA  
Consulting Actuary

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

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## Section I Management Summary

### A) Highlights

#### Summary of Key Valuation Results

Total Change in TOL	2023	2022
<u>Present Value of Future Benefits:</u>		
Active	\$0	\$0
Retiree	599,094	810,403
Total	\$599,094	\$810,403
<u>Actuarial Accrued Liability or Total OPEB Liability (TOL)</u>		
Active	\$0	\$0
Retiree	599,094	810,403
Total	\$599,094	\$810,403
Plan Fiduciary Net Position (i.e. Fair Value of Assets)	1,298,526	1,318,655
Net OPEB Liability (NOL)	(\$699,432)	(\$508,252)
Plan Fiduciary Net Position as a percentage of the TOL	217%	163%
Aggregate OPEB Expense / (Income) (Exhibit 4)	(\$184,877)	(\$37,592)
Covered Payroll	N/A	N/A
<b>Schedule of contributions for measurement period ending June 30:</b>		
Actuarially determined contributions (Exhibit 7)	\$0	\$0
Actual contributions <sup>(1)</sup>	0	0
Contribution deficiency/(excess)	\$0	\$0
Employer's Share of Benefit Payments	\$79,861	\$87,859
<b>Demographic data for measurement period ending June 30:</b>		
Number of active members	0	0
Number of retired members and beneficiaries	7	9
Inactive Participants with deferred benefits	0	0
Total Participants	7	9
<b>Key assumptions as of the Measurement Date:</b>		
Discount rate	5.50%	6.73%
<u>Initial Trend Rate</u>		
Pre-65	7.56%	6.74%
Post-65	4.85%	5.08%
Ultimate Rate	4.50%	4.00%
Year Ultimate Rate is Reached	2052	2069

## Section I Management Summary

### B) GAP Analysis

The Total OPEB Liability has decreased \$211,309 from \$810,403 as of June 30, 2022 to \$599,094 as of June 30, 2023. See table below for details. The primary cause of the decrease is the decrease in the number of retirees.

<b>Change in TOL</b>	<b>Amount</b>	<b>Percentage</b>
<b>Liability Experience</b>		
Expected Benefits Earned, Benefit Payments and Interest	(\$36)	(4%)
Actual Demographic and Other Experience	(\$227)	(28%)
New Premiums	<u>(\$12)</u>	<u>(1%)</u>
Total Liability Experience	(\$275)	(34%)
<b>Changes in Assumptions</b>		
Change in Trend	\$13	2%
Change in Decrements (CalPERS 2021 Exp Study)	(\$10)	(1%)
New Discount Rate	<u>\$61</u>	<u>8%</u>
Total Assumption Change	\$64	8%
<b>Changes in Benefit Terms</b>		
Benefit Change	<u>\$0</u>	0%
Total Benefit Change	\$0	0%
<b>Total Change in TOL</b>		
Liability Experience	(\$275)	(34%)
Changes in Assumptions	\$64	8%
Amendments	<u>\$0</u>	<u>0%</u>
Total	(\$211)	(26%)

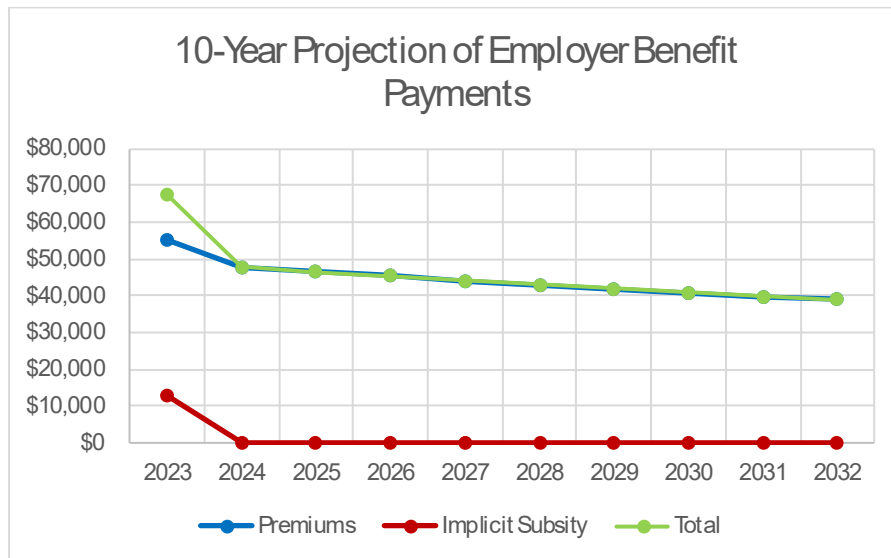


## Section I Management Summary

### 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
2023	\$55,153	\$12,647	\$67,800
2024	\$47,761	\$0	\$47,761
2025	\$46,541	\$0	\$46,541
2026	\$45,334	\$0	\$45,334
2027	\$44,149	\$0	\$44,149
2028	\$43,008	\$0	\$43,008
2029	\$41,911	\$0	\$41,911
2030	\$40,871	\$0	\$40,871
2031	\$39,915	\$0	\$39,915
2032	\$39,059	\$0	\$39,059



## Section I Management Summary

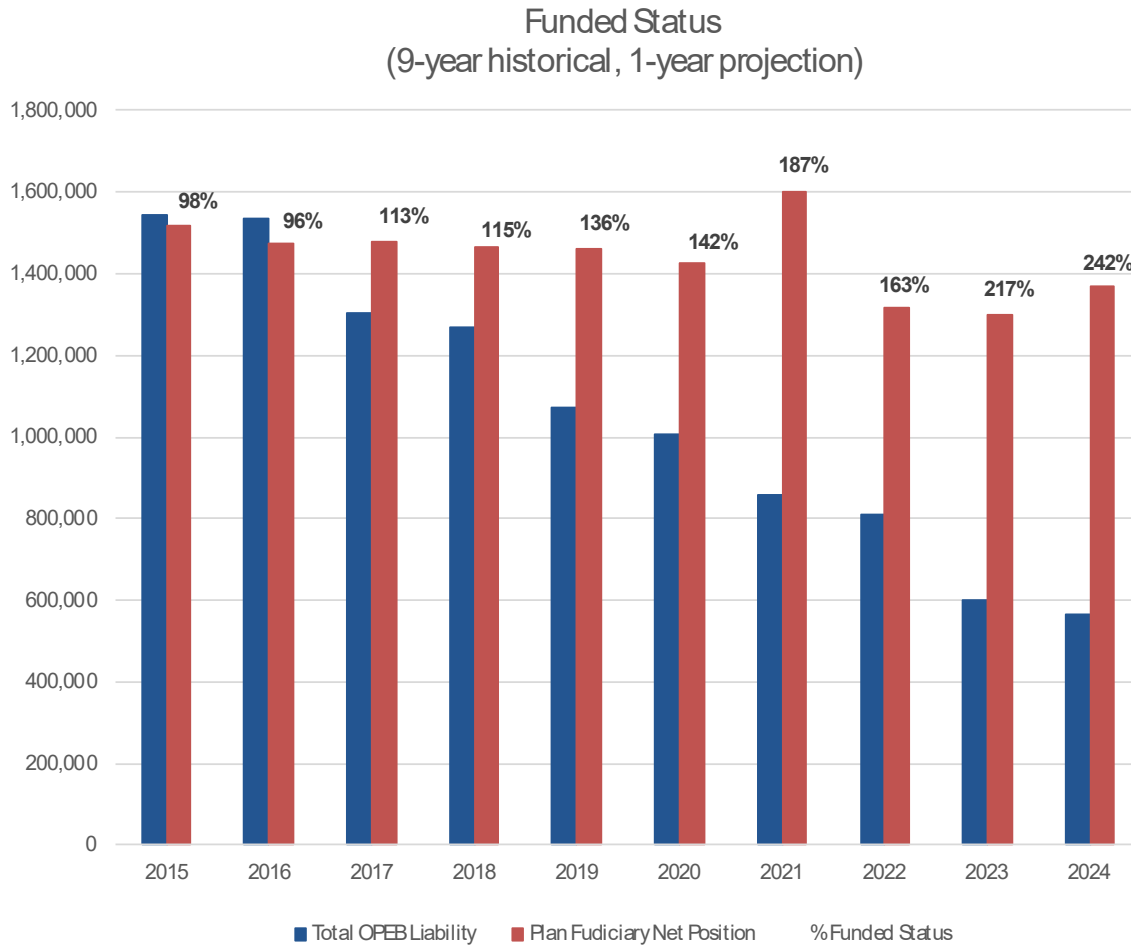
### D) Breakdown of Explicit and Implicit Liabilities

	Explicit	Implicit	Total
<b>Present Value of Future Benefits</b>			
Actives	\$0	\$0	\$0
Retirees	586,782	12,312	599,094
Total	\$586,782	\$12,312	\$599,094
<b>Actuarial Accrued Liability</b>			
Actives	\$0	\$0	\$0
Retirees	586,782	12,312	599,094
Total	\$586,782	\$12,312	\$599,094
<b>Normal Cost 2023-2024</b>	\$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 GABS 75 Exhibits

### A) Schedule of Change in Net OPEB Liability (Exhibit 1)

	2023	2022
<b><u>Total OPEB Liability</u></b>		
Service cost	\$0	\$0
Interest	52,265	54,752
Change of benefit terms	0	0
Differences between expected and actual experience	(258,884)	(13,254)
Changes of assumptions	62,927	0
Benefit payments	(67,617)	(87,859)
<b>Net change in Total OPEB Liability</b>	<b>(\$211,309)</b>	<b>(\$46,361)</b>
<b>Total OPEB Liability – beginning (a)</b>	<b>\$810,403</b>	<b>\$856,764</b>
<b>Total OPEB Liability – ending (b)</b>	<b>\$599,094</b>	<b>\$810,403</b>
<b><u>Plan Fiduciary Net Position</u></b>		
Contributions – employer	\$0	\$0
Contributions – employee	0	0
Net investment income	47,866	(194,954)
Benefit payments	(67,617)	(87,859)
Administrative expense	(378)	(401)
Other	0	0
<b>Net change in Plan Fiduciary Net Position</b>	<b>(\$20,129)</b>	<b>(\$283,214)</b>
<b>Plan Fiduciary Net Position – beginning (c)</b>	<b>\$1,318,655</b>	<b>\$1,601,869</b>
<b>Plan Fiduciary Net Position – ending (d)</b>	<b>\$1,298,526</b>	<b>\$1,318,655</b>
<b>Net OPEB Liability - beginning (a) – (c)</b>	<b>(\$508,252)</b>	<b>(\$745,105)</b>
<b>Net OPEB Liability – ending (b) – (d)</b>	<b>(\$699,432)</b>	<b>(\$508,252)</b>
<b>Plan Fiduciary Net Position as a percentage of the TOL</b>	<b>217%</b>	<b>163%</b>
<b>Covered employee payroll</b>	<b>N/A</b>	<b>N/A</b>
<b>NOL as percentage of covered employee payroll</b>	<b>N/A</b>	<b>N/A</b>

## Section II GABS 75 Exhibits

### B) Summary of Change I Net OPEB Liability (Exhibit 2)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
<b>Measurement as of June 30, 2022:</b>	\$810,403	\$1,318,655	(\$508,252)
Recognized Changes Resulting from:			
▪ Service cost	0	0	0
▪ Interest	52,265	0	52,265
▪ Diff. between exp and actual experience	(258,884)	0	(258,884)
▪ Changes of assumptions	62,927	0	62,927
▪ Net investment income	0	47,866	(47,866)
▪ Benefit payments	(67,617)	(67,617)	0
▪ Contributions – employer	0	0	0
▪ Contributions – employee	0	0	0
▪ Administrative expense	0	(378)	378
▪ Change of benefit terms	0	0	0
Net Changes	(\$211,309)	(\$20,129)	(\$191,180)
<b>Measurement as of June 30, 2023:</b>	\$599,094	\$1,298,526	(\$699,432)

## Section II GABS 75 Exhibits

### C) Derivation of Significant Actuarial Assumptions

**Long-term Expected Rate of Return** – As of June 30, 2023, 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 <sup>1</sup>
Equity	34.00%	7.12%
Fixed Income	41.00%	2.06%
REITs/TIPS	22.00%	4.53%
Others	3.00%	1.98%

<sup>1</sup>JPMorgan arithmetic Long Term Capital Market assumptions and expected inflation of 2.50%.

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 2.50% 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 Fidelity 20yr General Obligation Bond index was matched with cash flows not covered by plan assets to measure the reasonableness of the choice in discount rate.

	June 30, 2023	June 30, 2022
Discount Rate	5.50%	6.73%
Long-term Rate of Return	5.50%	6.73%
Fidelity 20yr GO Bond Index	3.86%	3.69%

## Section II GABS 75 Exhibits

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### D) Sensitivity Analysis (Exhibit 3)

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**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 (4.50%) or 1% point higher (6.50%) 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, 2023 measurement date: (\$699,432).**

#### Sensitivity Analysis:

	Net OPEB Liability	\$ Change	%Change
<b>Discount Rate</b>			
1%	(\$749,568)	(\$50,136)	-7%
Base	(\$699,432)	-	-
-1%	(\$640,478)	\$58,954	8%
<b>Trend Rate</b>			
1%	(\$643,800)	\$55,632	8%
Base	(\$699,432)	-	-
-1%	(\$747,664)	(\$48,232)	-7%

## Section II GABS 75 Exhibits

### E) Schedule of OPEB Expense (Exhibit 4)

Measurement Period Ending:	June 30, 2023	June 30, 2022
<b>Components of OPEB Expense:</b>		
Service Cost	\$0	\$0
Interest on the Total OPEB Liability (Exhibit 5)	52,265	54,752
Projected Earnings on OPEB Plan Investments (Exhibit 6)	(70,657)	(104,885)
Employee Contributions	0	0
Administrative Expense	378	401
Retro Reimbursement of Employer Contributions	0	0
Recognition of Deferred Resources Due to:		0
▪ Changes of Assumptions	62,927	0
▪ Differences between Expected and Actual Experience	(258,884)	(13,254)
▪ Differences Between Projected Actual Earnings on Assets	29,094	25,394
Aggregate OPEB Expense/(Income)	(\$184,877)	(\$37,592)



## Section II GABS 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	\$810,403	100%	6.73%	\$54,540
Service Cost	\$0	100%	6.73%	0
Benefit payments	(\$67,617)	50%	6.73%	(2,275)
Total Interest on the TOL				\$52,265

## Section II GABS 75 Exhibits

### G) Projected Earnings on OPEB Plan Investments (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	\$1,318,655	100%	5.50%	\$72,526
Employer Contributions	\$0	50%	5.50%	0
Employee Contributions	\$0	50%	5.50%	0
Benefits payments	(\$67,617)	50%	5.50%	(1,859)
Administrative Expense and Other	(\$378)	50%	5.50%	(10)
<b>Total Projected Earnings</b>				<b>\$70,657</b>

#### Comparison of Projected and Actual Investment Earnings Investments

Total Projected Earnings	\$70,657
Actual Net Investment Income	47,866
Difference Between Projected and Actual Earnings on Assets	\$22,791

## Section II GABS 75 Exhibits

### H) Schedule of Contributions (Exhibit 7)

Measurement Period Ending:	June 30, 2023	June 30, 2022
Actuarially Determined Contribution <sup>1</sup>	\$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	\$0	\$0
Covered-employee payroll <sup>2</sup>	N/A	N/A
Contributions as a percentage of covered-employee payroll	N/A	N/A

- <sup>1</sup> 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.
- <sup>2</sup> Covered-employee payroll is defined by GASB 75 to be the total payroll for employee who may become eligible to receive benefits from the OPEB plan.

## Section II GABS 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	126,898	0
Contribution to OPEB plan after measurement date <sup>1</sup>	0	0
Total	\$126,898	\$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
2025	\$30,446
2026	27,368
2027	64,526
2028	4,558
2029	0
Thereafter	0
Total Deferred Resources:	\$126,898

<sup>1</sup> Determined as of the fiscal year ending June 30, 2024

## Section II GABS 75 Exhibits

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

Fiscal Year Established	Initial Amount	Initial Years	Years Left	Amount Recognized In FY 2024	Balances as of 06/30/24 of Deferred	
					Outflows	Inflows
<b>Difference Between Expected and Actual Plan Experience</b>						
2024	(\$258,884)	1.000	-	(258,884)	\$0	\$0
Total	(\$258,884)			(\$258,884)	\$0	\$0
<b>Change in Assumptions</b>						
2024	\$62,927	1.000	-	\$62,927	\$0	\$0
Total	\$62,927			\$62,927	\$0	\$0
<b>Net Difference Between Projected and Actual Investment Earnings Investments</b>						
2020	(\$6,761)	5.000	-	(\$1,352)	\$0	\$0
2021	15,396	5.000	1.000	3,079	3,080	0
2022	(185,795)	5.000	2.000	(37,159)	0	(74,318)
2023	299,839	5.000	3.000	59,968	179,903	0
2024	22,791	5.000	4.000	4,558	18,233	0
Total	\$145,470			\$29,094	\$201,216	(\$74,318)
Sub-Total					\$126,898	
<b>Totals:</b>				<b>(\$166,863)</b>	<b>\$126,898</b>	<b>\$0</b>

## Section II GABS 75 Exhibits

### K) Reconciliation of the Net Position (Exhibit 10)

Measurement as of:	June 30, 2023	June 30, 2022
Total OPEB Liability (TOL)	\$599,094	\$810,403
Plan Fiduciary Net Position (PFNP)	1,298,526	1,318,655
Net OPEB Liability (NOL)	(\$699,432)	(\$508,252)
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	0
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	126,898	133,200
▪ Est. contributions post measurement date	0	0
<b>Net Position</b>	<b>(\$826,330)</b>	<b>(\$641,452)</b>

Reconciliation of Net Position	
Net Position at June 30, 2022	(\$641,452)
Aggregate OPEB Expense/(Income)	(184,877)
Total OPEB Contributions	0
Difference in Post-Measurement Contributions	0
Net Position at June 30, 2023	(\$826,330)

Post-Measurement Date Contributions Breakdown	7/1/23-6/30/24	7/1/22-6/30/23
Direct Contributions to the Trust	\$0	\$0
Employer Share of Retiree Premiums Unreimbursed by the Trust	0	0
Implied Subsidy Unreimbursed by the Trust	0	0
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, 2023. It is assumed that this data is representative of the population as of June 30, 2024. 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.

	2023	2021
<b>Actives</b>		
Counts		
Total	0	0
Averages		
Age	N/A	N/A
Service	N/A	N/A
<b>Retirees</b>		
Counts		
Under age 65	0	2
Age 65 and over	7	7
Total	<u>7</u>	<u>9</u>
Averages		
Age	78.4	77.8
<b>Inactive Participants with deferred benefits</b>	<u>0</u>	<u>0</u>
<b>Total Participants</b>	<b>7</b>	<b>9</b>
Covered Dependents of Retirees		
Counts		
Spouses/Domestic Partners	2	4
Children	0	0
Total	<u>2</u>	<u>4</u>
<b>Total Participants and Dependents</b>	<b>9</b>	<b>13</b>

## Section III Data

### B) Distributions of Participants by Age and Service

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	0	0	0	0	0	0	0	0
65 - 69	3	0	0	0	0	0	0	0
>70	4	0	0	0	0	0	0	0
<b>Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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



## Section IIV Plan Provisions 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.

2023 and 2024 calendar year medical premium rates for the District's plan premiums are shown below:

Pre-Medicare Premiums	2023 Plan			
		EE	EE+SP	EE+Fam
	Kaiser Traditional Plan	\$913.74	\$1,827.48	\$2,375.72
2024 Plan				
	Kaiser Traditional Plan	\$1,021.41	\$2,042.82	\$2,655.67
Medicare Premiums	2023 Plan		EE	EE+SP
		Kaiser Sr. Advantage	\$283.25	\$566.50
		PERS Platinum	\$420.02	\$840.04
		UHC Med Supp Plan w Rx	\$299.68	\$599.36
2024 Plan				
		Kaiser Sr. Advantage	\$324.79	\$649.58
		PERS Platinum	\$448.15	\$896.30
		UHC Med Supp Plan w Rx	\$341.72	\$683.44
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.

#### Retiree Contributions

Employees and their dependents must pay the difference between the total premium cost and the amount paid by the District.

#### 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	5.50%, based on the CERBT Strategy 2 investment policy.
Net Investment Return	5.50%, based on the CERBT Strategy 2 investment policy.
Inflation	We assumed 2.50% annual inflation.
Payroll increases	3.25% annual increases.
Administrative Expenses	The administrative expense was \$378 for the measurement period ending June 30, 2023.

Health Care Trend	<b>Year</b>	<b>Increase in Premium Rates</b>	
	<b>Beginning</b>	<b>Pre-65</b>	<b>Post-65</b>
	2023	Actual	Actual
	2024	7.56%	4.85%
	2025	7.31%	5.00%
	2026	7.06%	5.00%
	2027	6.71%	5.00%
	2028	6.36%	5.00%
	2029	6.02%	5.00%
	2030	5.67%	5.00%
	2031	5.32%	5.00%
	2032-2033	5.00%	5.00%
	2034-2051	4.75%	4.75%
	2052+	4.50%	4.50%

Dental Premiums	4.0%
Vision Premiums	1.0%

## Section V Actuarial Assumption, Methods, & Considerations

### A) Actuarial Assumptions (Continued)

Plan Distribution for Calculating Baseline Cost	<b>Plan</b>	<b>Pre-Medicare</b>	<b>Post-Medicare</b>
	Kaiser HMO	100%	28%
	PERS Platinum	0%	58%
	UHC Med Supp Plan w Rx	<u>0%</u>	<u>14%</u>
	Total	100%	100%
Average Monthly Per Capita Claims Cost (Baseline Cost)	\$967.58 Pre 65 Retiree & Spouse \$371.14 Post 65 Retiree & Spouse		
Medicare Coverage	We assumed that all future retirees will be eligible for Medicare when they reach age 65.		
Morbidity Factors	CalPERS 2021 Experience Study		
Population for Curving	CalPERS 2021 Experience Study		
Age-Weighted Monthly Claims Costs	<b>Age</b>	<b>Retiree</b>	<b>Spouse</b>
	50	\$1,025	\$1,025
	55	\$1,229	\$1,229
	60	\$1,459	\$1,459
	65	\$455	\$455
	70	\$370	\$370
	75	\$414	\$414
	80	\$453	\$453
	85	\$473	\$473
Health Plan Participation	We assumed that 100% of eligible participants will participate in the medical.		

## Section V Actuarial Assumption, Methods, & Considerations

### A) Actuarial Assumptions (Continued)

Mortality\* The mortality rates used in this valuation are those used in the 2021 CalPERS valuations.

**Pre-Retirement:** CalPERS 2021 Mortality pre-retirement

**Post-Retirement:** CalPERS 2021 Mortality post-retirement

Age	Sample Mortality Rates			
	Pre-Retirement		Post-Retirement	
	Male	Female	Male	Female
55	0.20%	0.12%	0.39%	0.33%
60	0.29%	0.18%	0.58%	0.46%
65	0.40%	0.25%	0.86%	0.61%
70	0.59%	0.40%	1.33%	1.00%
75	0.93%	0.69%	2.39%	1.78%
80	1.52%	1.15%	4.37%	3.40%
85	0.00%	0.00%	8.27%	6.12%
90	0.00%	0.00%	14.54%	11.09%

Disability\* None

Percent Married Retirees are assumed to continue to cover their current spouse.

### Assumption Changes

The investment return for CERBT Strategy 2 decreased from 6.73% to 5.5%.

The average per capita claims cost was updated to reflect the actual 2023 and 2024 premiums. The health care cost trend rate was updated to reflect 2023 industry survey data. The mortality, withdrawal, and retirement tables were updated to reflect the latest 2021 CalPERS Experience Studies. The population for curving and morbidity factors have also been updated to the 2021 CalPERS Experience Studies.

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

*\* 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.*

## Section V Actuarial Assumption, Methods, & Considerations

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### B) Actuarial Methods

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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 plan sponsor 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, 2023</p>
Valuation Date	<p>June 30, 2023</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>
Valuation Model	<p>When the Plan is fully-funded, the District's ADC is \$0, since there are only retirees in the Plan</p> <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

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### A) Key Terms

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Actuarially Determined Contribution (ADC)	The annual contribution amount required to fund the plan based on an actuarial funding method. The intent of a funding method is to ensure enough assets would be set aside during the working careers of participants in a plan in order to fully pay all future benefits after participants retire.
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
Actuarial Accrued Liability (AAL)	The portion of the actuarial present value of projected benefit payments that is attributed to past period of member service in conformity with the actuarial funding method. The actuarial accrued liability is the liability of the plan sponsor and represents how much assets should be set aside as of the current valuation date.
Normal Cost or Service Cost	The portion of the Present Value of Future Benefits attributed to employee service during the current fiscal year by the actuarial cost method. These terms are used interchangeably.
Unfunded Actuarial Accrued Liability	The amount of the actuarial accrued liability that has not yet been funded
Covered Payroll	Annual compensation paid (or expected to be paid) to active employees covered by an OPEB plan, in aggregate.
Other Postemployment Benefits (OPEB)	Retiree health care benefits and post-employment benefits provided separately from a pension plan (excluding termination offers and benefits).
Actuarial Value of Assets	Usually set equal to the market value of assets as of the valuation date. Sometimes, however, asset smoothing methods are used to reduce the impact of short term market volatility. In these cases the actuarial value of assets can be more or less than the market value. Often a corridor of up to 20% is used to cap how much the actuarial value of assets is more or less than the market value.
Implicit Subsidy	This phenomena arises when actives claims are mixed with pre-Medicare retiree claims to develop a single flat premium that both groups pay for medical coverage. The flat premium does not recognize that retirees generally have higher costs than active employees, thus active employees are subsidizing the retirees.