



KENSINGTON FIRE PROTECTION DISTRICT Finance Committee Meeting

**Agenda
Thursday, August 27, 2020, 1:30pm**

Via Zoom Teleconference

This meeting will be conducted exclusively in remote access format in compliance with Executive Order N-29-20 issued by Governor Newsom and the Contra Costa County Shelter-in-Place Order.

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- 1. Call to Order/Roll Call**
President Stein and Director Dommer
- 2. Public Comment**
- 3. Approve Minutes of the March 2, and July 16, 2020 Finance Committee Meetings**
- 4. Discussion Items**
 - 4.1. Interim General Manager's Timesheets/Reimbursements (supporting documentation)
 - 4.2. Long-Term Financial Plan (supporting documentation)
 - 4.3. Public Safety Building Shared Financing: Decision Plan and Draft Proposal for Board Review in September (supporting documentation)
 - 4.4. Office Space Lease (supporting documentation)
 - 4.5. Fire Services Contract Fee (supporting documentation)
 - 4.6. Final Budget FY2020-21 (supporting documentation)
- 5. Future Agenda Items**
- 6. Adjournment**

**MINUTES OF THE MARCH 2, 2020 FINANCE COMMITTEE MEETING
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

Date of Meeting: March 2, 2020

Time of Meeting: 4 p.m.

**Place of Meeting: Kensington Public Safety Building, Conference Room
217 Arlington Avenue, Kensington, CA 94707**

PRESENT: Directors Present: Julie Stein & Don Dommer
 Staff: Chief Pigoni, Glenn Lazof of RGS, Shahrzad Pantera of RGS,
 Sasha Amiri-Nair of RGS
 Public: Cyrus Modavi, Lynn [Last Name Unknown]

CALL TO ORDER:

President Stein called the meeting to order at 4:02 p.m. and called roll.

PUBLIC COMMENT:

None.

(5 on the agenda) Midyear Review a. Fire Contract:

Chief Pigoni gave his review of the Fire Contract and there was a discussion had by the committee.

(5 on the agenda) Midyear Review b. District Budget:

Glenn Lazof gave his report on the District Budget and there was a discussion had by the committee.

(3 on the agenda) FY 2019 Kensington Fire Protection District 2019 – Financial Statements – Final:

There was a discussion had by the committee. No action was taken.

ADJOURNMENT: The meeting was adjourned at 6:07 p.m.

These minutes were approved at the Finance Committee Meeting on August 27, 2020.

Attest:

Finance Committee Member



TO: Finance Committee
Kensington Fire Protection District

DATE: August 27, 2020

RE: Interim General Manager's Timesheets/Reimbursements

SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

For information only, no action required.

Background

In accordance with Policy 130 Pay Periods and Timesheets, the Interim General Manager is providing timesheets for review by the Finance Committee. Per the policy no official action is required if there are no issues with reporting (i.e. timesheets appear to be reasonably report the activities of the Interim General Manager to the best of the committee's knowledge); in the event there are issues, the Finance Committee could refer these to the Board of Directors.

In addition, the Interim General Manager is providing a copy of reimbursements which are paid through either the transmittal process or checking account in order to follow a similar review process.

Fiscal Impact

Payment of wages and reimbursements are included in the budget.

Attachments: Interim General Manager's Timesheets (7/15, 7/31, 8/15/2020)
Interim General Manager's Reimbursement - 9/9/2020



Kensington Fire Protection District Employee Timesheet

Employee Name: Mary A. Morris-Mayorga
 Title: Interim General Manager
 Pay Period Start: 7/1/2020
 Pay Period Start: 7/15/2020

Date	Category/Expectation	Hours	Comments
7/1/2020	Gen Admin, Payments	7.00	Agenda/packet w/Julie, bills/transmittal
7/2/2020	Gen Admin, Payments, PSB	10.25	Agenda/packet, bills/transmittal, PSB update
7/3/2020			
7/4/2020			
7/5/2020			
7/6/2020	Gen Admin	5.00	Emails-transmittal, prop tx billing, admin task list
7/7/2020	Gen Admin	5.00	Emails-BOD mtg, Brenda-prop tx billing/data proc
7/8/2020	Gen Admin, Payments, PSB	9.00	PSB-sched mtg w/Bill, BOD prep/mtg, finance
7/9/2020	Gen Admin, Ext Relationships, Payments	5.50	Zoom mtg w/Sup, Legal call, RGS letter, transmittal
7/10/2020	Gen Admin, Payments	5.50	Finance, policies, call w/President, prop tx billing
7/11/2020			
7/12/2020			
7/13/2020	Gen Admin, PSB	9.50	FC agenda/packet, post policies, PSB
7/14/2020	Gen Admin, PSB	10.00	FC agenda/packet, PSB emails/call, RGS letter
7/15/2020	Gen Admin, PSB, Finance, Ext Relations	7.50	PSB/Mack5, Mellie/Finance, Walt/Michael-codes
Total Hours		74.25	
Rate		\$ 90.00	
Total Gross Pay		\$ 6,682.50	

Mary A. Morris-Mayorga

Employee Signature

7/15/2020

Date

Finance Committee _____

Weekly Total	May 13 - 17, 2020	29.75
	May 18 - 24, 2020	37.50
	May 25 - 31, 2020	21.00
	June 1 - 7, 2020	40.00
	June 8 - 14, 2020	40.00
	June 15 - 21, 2020	30.00
	June 22 - 28, 2020	30.00
	June 29 - July 5, 2020	30.00
	July 6 - 12, 2020	30.00



Kensington Fire Protection District Employee Timesheet

Employee Name: Mary A. Morris-Mayorga
 Title: Interim General Manager
 Pay Period Start: 7/16/2020
 Pay Period End: 7/31/2020

Date	Category/Expectation	Hours	Comments
7/16/2020	Gen Admin, Payments	2.00	Finance, SCO Rpt, Fin Comm Mtg
7/17/2020	Gen Admin	1.00	Legal/BOD President call
7/18/2020			
7/19/2020			
7/20/2020	Gen Admin	5.00	Lisa-files/docs, policies, emails, resolutions
7/21/2020	Gen Admin, Finance	6.00	Payments/Mellie, policies, Padian/call
7/22/2020	Gen Admin	4.00	Policies-conduct, emails
7/23/2020	Gen Admin, PSB	6.00	Policies, embosser, PSB/door repair,
7/24/2020	Gen Admin	7.50	Pigoni/call, legal/CS, agenda, policies
7/25/2020	Gen Admin, Finance	1.50	FYE/Mellie, reports
7/26/2020			
7/27/2020	Gen Admin	7.25	Finance, EPC pkt/post/welcome ltr
7/28/2020	Gen Admin, Finance	5.25	Mellie/invoices, cert reso, emails
7/29/2020	Gen Admin, PSB	7.75	Spec Mtg, PSB cost est/PSB update, CERBT FYE
7/30/2020	Gen Admin	6.50	Agenda prep/review w/BOD Pres, EPC
7/31/2020	Gen Admin, Finance	3.25	Mellie/invoice follow-up, emails, agenda items
	Total Hours	63.00	
	Rate	\$ 90.00	
	Total Gross Pay	\$ 5,670.00	

Mary A. Morris-Mayorga

Employee Signature

7/31/2020

Date

Finance Committee

Weekly Total	May 25 - 31, 2020	21.00
	June 1 - 7, 2020	40.00
	June 8 - 14 2020	40.00
	June 15 - 21 2020	30.00
	June 22 - 28 2020	30.00
	June 29 - July 5, 2020	30.00
	July 6 - 12, 2020	30.00
	July 13 - 19, 2020	30.00
	July 20 - 26, 2020	30.00
	July 27 - 31, 2020	30.00



Kensington Fire Protection District Employee Timesheet

Employee Name: Mary A. Morris-Mayorga
 Title: Interim General Manager
 Pay Period Start: 8/1/2020
 Pay Period End: 8/15/2020

Date	Category/Expectation	Hours	Comments
8/3/2020	Gen Admin, PSB	9.50	PSB Plan/update, BOD agenda/items, CERBT rpt
8/4/2020	Gen Admin, Finance	9.00	Mellie/bills, Budget Policy/Reso
8/5/2020	Gen Admin, PSB	4.75	BOD agenda/packet, leased space
8/6/2020	Gen Admin	5.75	BOD agenda/packet, emails, Mellie/finance
8/7/2020	Gen Admin	1.00	Packet final/post
8/8/2020			
8/9/2020			
8/10/2020	Gen Admin, Finance	6.25	Transmittal w/Mellie, LT plan, staffing/sourcing
8/11/2020	Gen Admin, Finance	4.75	Packet upate, Fin Comm prep, audit, emails
8/12/2020	Gen Admin, Finance, RGS	7.50	BOD Mtg/prep, emails/calls, audit planning
8/13/2020	Gen Admin, Finance	6.00	BOD Mtg action items, Fin Comm, Mellie/fin, RGS
8/14/2020	Gen Admin, Finance	5.50	Fin Comm, budget, Mech bank, emails, Lisa
8/15/2020			
	Total Hours	60.00	
	Rate	\$ 90.00	
	Total Gross Pay	\$5,400.00	

Mary A. Morris-Mayorga

Employee Signature

8/15/2020

Date

Finance Committee

Weekly Total	May 25 - 31, 2020	21.00
	June 1 - 7, 2020	40.00
	June 8 - 14 2020	40.00
	June 15 - 21 2020	30.00
	June 22 - 28 2020	30.00
	June 29 - July 5, 2020	30.00
	July 6 - 12, 2020	30.00
	July 13 - 19, 2020	30.00
	July 20 - 26, 2020	30.00
	July 27 - August 2, 2020	30.00
	August 3 - 9, 2020	30.00
	August 10 - 16, 2020	30.00



TO: Finance Committee
Kensington Fire Protection District

DATE: August 27, 2020

RE: LONG-TERM FINANCIAL PLAN

SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

This item is provided for review and discussion, no action is requested at this time. Staff will incorporate feedback from the Committee into the long-term financial plan.

Background

As part of the annual budget development the District initiated a long-term financial plan to demonstrate District sustainability and resilience. For the final budget and in preparation for planning of the public safety building renovation, the plan has included estimates for related construction and operating costs.

Fiscal Impact

The long-term financial plan will project financial resources and uses; therefore, the fiscal impact may change dependent upon future Board decisions which have the potential to alter the plan.

Kensington Fire Protection District
Five Year Forecase Fiscal Years 2021-2025

Item 4.2

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget
Revenues					
Property taxes	\$ 4,263,164	\$ 4,263,164	\$ 4,263,164	\$ 4,263,164	\$ 4,263,164
Special taxes	200,450	200,450	200,450	200,450	200,450
Other taxes	25,250	25,250	25,250	25,250	25,250
Other revenues	-	-	-	-	-
Lease income	36,603	36,603	36,603	36,603	36,603
Salary reimb/recon income	-	-	-	-	-
Investment income	121,800	123,627	125,481	127,363	129,273
Total Revenues	4,647,267	4,649,094	4,650,948	4,652,830	4,654,740
Expenditures					
City of El Cerrito service contract	3,229,643	3,310,384	3,393,144	3,477,973	3,564,922
City of El Cerrito contract reconciliation	288,532	100,000	100,000	100,000	100,000
Retiree Health Insurance	-	-	-	-	-
Firefighter's apparel/expenses	6,000	6,000	6,000	6,000	6,000
Insurance	14,420	14,853	15,299	15,758	16,231
Office wages and related expenses	158,580	163,337	168,237	173,284	178,483
Contra Costa County expenses	38,759	39,922	41,120	42,354	43,625
Wildland vegetation management	12,600	12,600	12,600	12,600	12,600
Fire abatement contract	10,000	10,000	10,000	10,000	10,000
LAFCO	2,601	2,653	2,706	2,760	2,815
Professional development	10,000	10,500	11,025	11,576	12,155
Legal fees	55,000	55,000	55,000	55,000	55,000
Accounting	15,000	15,450	15,914	16,391	16,883
Actuarial valuation	5,600	2,600	5,600	2,600	5,600
Audit fees	17,500	18,025	18,566	19,123	19,697
IT services and equipment	20,000	20,600	21,218	21,855	22,511
Feasibility study	50,000				
Fire engineer plan review	2,060	2,122	2,186	2,252	2,320
Grant writer/coordinator	15,000	15,000	15,000	15,000	15,000
PSB Consultant	30,000	30,900	31,827	32,782	33,765
BHI-Recruitment	10,000				
Temporary Services (Admin Asst)	6,000				
Public education	27,810	28,644	29,503	30,388	31,300
Pharmaceutical Drop-Off	2,575	2,652	2,732	2,814	2,898
CERT Emergency Kits/Sheds	3,605	3,713	3,824	3,939	4,057
Open Houses	1,854	1,910	1,967	2,026	2,087
Community Shredder	3,296	3,395	3,497	3,602	3,710
Demonstration garden	-	-	-	-	-
DFS Matching Grants	24,720	25,462	26,226	27,013	27,823
Firesafe planting grants	3,090	3,183	3,278	3,376	3,477
Community sandbags	1,545	1,591	1,639	1,688	1,739
Volunteer appreciation	1,545	1,591	1,639	1,688	1,739
Community center contribution	-	-	-	-	-
Office expense and supplies	5,916	6,034	6,155	6,278	6,404
Telephone	8,610	9,041	9,493	9,968	10,466
Gardening service	2,100	2,205	2,315	2,431	2,553
Building alarm	2,000	2,100	2,205	2,315	2,431
Medical waste disposal	8,400	8,820	9,261	9,724	10,210
Janitorial Service	1,575	1,654	1,737	1,824	1,915
Miscellaneous Maintenance	17,850	18,743	19,680	20,664	21,697
Gas and electric	11,130	11,687	12,271	12,885	13,529

Kensington Fire Protection District
Five Year Forecast Fiscal Years 2021-2025

Item 4.2

Water/sewer	2,520	2,646	2,778	2,917	3,063
Memberships	11,220	11,444	11,673	11,906	12,144
Elections	4,000	-	4,000	-	4,000
Staff appreciation	1,750	1,750	1,750	1,750	1,750
Contingency	25,000	25,000	25,000	25,000	25,000
Debt Services - Principal (CalPERS settler	11,425	11,425	11,425	11,425	11,425
Capital Outlay	500,000	157,311	157,311	157,311	157,311
Total Expenditures	4,680,831	4,171,947	4,276,801	4,370,240	4,480,335
Revenues Less Expenditures	(33,564)	477,147	374,147	282,590	174,405
Fund Balance - Beginning	5,439,296	5,405,732	5,882,879	6,257,026	6,539,616
Fund Balance - Ending	\$ 5,405,732	\$ 5,882,879	\$ 6,257,026	\$ 6,539,616	\$ 6,714,021



TO: Board of Directors
Kensington Fire Protection District

DATE: August 27, 2020

RE: Public Safety Building Shared Financing: Decision Plan and Draft Proposal for Board Review in September

SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

Discuss public safety building renovation financing, decision plan for potential occupancy by KPPCSD, and draft proposal for Board review in September.

Background

Currently, Ross Drulis Cusenbery Architecture (RDC) is seeking determination by the County of Contra Costa (CCC) on the conceptual design plan for the potential public safety building renovation. Although they have received verbal feedback from CCC through meetings and additional conversations, CCC estimates that due to current project workload they will not be able to provide an official determination for several weeks (attached). Staff will continue to provide updates on the project.

During the course of the above, the Interim General Managers for both KFPD and KPPCSD have been continuing to discuss the remaining road map and mutually agreed upon the following proposed decision process for KPPCSD occupancy in the renovated Public Safety Building:

1. Upon receipt of the final determination, RDC will present the County Evaluation results. *September 2020*
2. If those results show that KPPCSD occupancy is still possible, staff from KFPD and KPPCSD (Interim General Managers, Chiefs and others as deemed appropriate) will convene a meeting with the architect to review conceptual plans to make final adjustments that would accommodate the needs of both within the building and space limitations. *One week following determination*
3. Once satisfactory space is agreed upon by staff, KFPD and KPPCSD will review updated conceptual plan and financing for Board of Director consideration and public comment. *One month following determination*

Finance Committee Meeting

August 27, 2020

Public Safety Building Shared Financing: Decision Plan and Draft Proposal for Board Review in September

4. Next steps will be dependent upon what Board actions are taken; however, two identified scenarios are:
 - a. Both Boards agree on shared occupancy:
 - Agreements for KPPCSD financing and future lease, construction design, bidding, and temporary space plans would proceed.
 - b. Both Boards do not agree on shared occupancy (KFPD only occupancy):
 - KFPD proceeds with construction design, bidding, and temporary space.

For purposes of effecting a smooth and timely decision-making process, it may be advisable to establish a Memorandum of Understanding outlining the terms as listed above. With Committee input on the terms, staff could draft such a document for Board approval in September.

Fiscal Impact

There is no fiscal impact at this time.

Attachment: RDC CCC Status Report



TO: Board of Directors
Kensington Fire Protection District

DATE: August 27, 2020

RE: Office Space Lease

SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

Discuss office space lease options for Board consideration in September.

Background

With the transition of staff last year, administrative working space was eliminated in the Public Safety Building. Due to the pandemic and with an Interim General Manager this has been workable for the most part by utilizing remote work options; however, it is not ideal and would not be recommended for the future. As the District proceeds toward the Public Safety Building Renovation, it is recommended that office space be secured for administrative staff.

It may be beneficial to share office space with KPPCSD to recognize cost-savings. This may be the case whether or not it is determined they would occupy space in the Public Safety Building as there would be some transition for that agency in either case. Staff has proposed the idea and is waiting for confirmation from KPPCSD.

Housing administrative staff in the renovated public safety building once complete is not advisable or recommended due to a variety of concerns and issues (safety, conceptual design layout/space needs, etc.). Therefore, the need for leased office space will not be eliminated with completion of the renovation.

Basic office space needs include: three workstations, copier/workspace, conference/meeting room for seven or eight, and convenient location in close proximity to the public safety building. Options that have been considered include:

1. **Arlington Community Church**
The church does not rent space; however, will allow occasional use of conference room space limited to a few hours. All of the accessible ground space is occupied by church staff while the upper floor is not accessible.

2. Office suites adjacent to Ace Hardware
The office building is currently rented. In addition, it is unclear whether egress and parking meet accessible standards and the second floor is not accessible.
3. 289 Arlington Avenue (1,200 SF)
This space is 19' wide making it workstation efficient for four (4) KFPD workstations, copier/workspace and conference/meeting room. The location is down the street from the Public Safety Building which would allow for additional conference/meeting room space for fire staff. There may be space for four (4) KPPCSD workstations. The owner is open to negotiate and willing to undertake improvements including: new storefront, accessible restroom and others to be determined.
4. Naris's Restaurant
The building has been closed for decades without any new tenants. There have been failed efforts to build new apartments. Given the past this large empty space is not a likely candidate for a small office space.
5. Shoemaker @ the Circle
This appears to approximately 300 SF which is insufficient for three (3) workstations and conference room for six or more; therefore, not large enough.
6. 396 Colusa Ave (just available)
Space is approximately 1,150 SF with a narrow deep floor comparable to 289 Arlington Avenue with potential for a usable layout and in good condition.

The rental space search presently and over the past several years shows few accessible office spaces are/have been available; waiting creates the potential for loss of desirable/usable space.

Fiscal Impact

The annual estimate for leased office space is \$30,000 - \$35,000 would be included in the final Fiscal Year 2020-2021 Office Costs budget. If there is the option to include KPPCSD in utilization of the space, the cost would be offset by receipt of corresponding lease amount from KPPCSD.



TO: Finance Committee
Kensington Fire Protection District

DATE: August 27, 2020

RE: Fire Service Contract Fee

SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

This item is for review and discussion, no action is requested at this time. Staff will incorporate any change in the fire service contract fee into the long-term financial plan and budget.

Background

In 1995 the District entered into a contract with the City of El Cerrito to provide fire services. During the annual budget process the Finance Committee reviews the estimated fire services contract fee with the Fire Chief. This provides the opportunity for the Committee to ask questions or seek more information as needed.

With information that the City of El Cerrito Fire budget has been reduced by \$80,000, Fire Chief Pigoni has provided the attached report for discussion with the Committee.

Fiscal Impact

The fire service contract fee is incorporated into the long-term financial plan and budget with any additional fee schedule changes to be included as warranted.

Attachments: Fire Services Contract Fee Report, Chief Pigoni



TO: Finance Committee
Kensington Fire Protection District

DATE: August 27, 2020

RE: Fiscal Year 2020-2021 Final Budget

SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

This item is provided for review and discussion, no action is requested at this time. Staff will incorporate feedback from the Committee for adoption of the Fiscal Year 2020-2021 Final Budget at the September Board of Directors Meeting.

Background

The Board of Directors approved the preliminary budget for Fiscal Year 2020-2021 at the June 10, 2020 Board of Directors Meeting. With some additional operational changes (authorization to hire staff, potential office space lease) and capital projects (public safety building renovation), the final budget is provided for discussion prior to including for adoption by the Board of Directors on September 9, 2020.

Fiscal Impact

The Fiscal Year 2020-2021 Budget will be balanced and provide for all District services, programs and activities.

Kensington Fire Protection District
Fiscal Year 2020-2021 Budget
Reserve Balances

Item 4.6

	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
<u>Operating</u>				
Beginning Balance	\$ 4,571,888	\$ 5,059,321	\$ 5,059,321	\$ 5,266,995
Revenues	4,530,206	4,679,867	\$ 4,730,660	\$ 4,594,647
Expenditures	(3,474,899)	(4,581,535)	\$ (4,297,106)	\$ (4,180,831)
Transfer In			\$ 300,000	
Transfer Out-Capital	(567,874)	(525,880)	\$ (525,880)	\$ (607,311)
Ending Balance	\$ 5,059,321	\$ 4,631,773	\$ 5,266,995	\$ 5,073,500
<u>Capital Outlay</u>				
Beginning Balance	\$ 3,204,923	\$ 3,772,797	\$ 3,772,797	\$ 4,047,723
Revenues			49,046	52,620
Expenditures				(500,000)
Transfer In	567,874	525,880	525,880	607,311
Transfer Out			(300,000)	
Ending Balance	\$ 3,772,797	\$ 4,298,677	\$ 4,047,723	\$ 4,207,654
<u>CERBT</u>				
Beginning Balance	\$ 1,479,475	\$ 1,463,483	\$ 1,463,483	\$ 1,438,648
Revenues	91,709	87,809	87,809	86,319
Expenditures	(107,701)	(112,644)	(112,644)	(118,276)
Transfer In				
Transfer Out				
Ending Balance	\$ 1,463,483	\$ 1,438,648	\$ 1,438,648	\$ 1,406,691
Combined Balances	\$ 10,295,601	\$ 10,369,098	\$ 10,753,366	\$ 10,687,845

Kensington Fire Protection District
Fiscal Year 2020-2021 Budget

Item 4.6

Summary

	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
<u>Revenues</u>				
Property taxes	\$ 4,126,850	\$ 4,263,164	\$ 4,366,778	\$ 4,263,164
Special taxes	200,453	200,450	200,653	200,450
Other taxes	25,306	25,250	25,016	25,250
Lease income	36,036	36,603	36,603	36,603
Other revenues	4,314	-	1,610	-
Salary reimb/recon income	63,521	34,400	23,094	-
Investment income	73,726	120,000	125,952	121,800
Total Revenues	4,530,206	4,679,867	4,779,706	4,647,267
<u>Expenditures</u>				
Fire Services/Expenses	3,081,534	3,336,750	3,271,278	3,524,175
Services/Supplies	363,957	785,785	642,693	632,396
Utilities	16,020	22,000	23,936	24,260
Capital Outlay	13,388	437,000	359,199	500,000
Total Expenditures	3,474,899	4,581,535	4,297,106	4,680,831
Revenues Less Expenditures	1,055,307	98,332	482,600	(33,564)
Fund Balance - Beginning	3,901,389	4,956,696	4,956,696	5,439,296
Fund Balance - Ending	\$ 4,956,696	\$ 5,055,028	\$ 5,439,296	\$ 5,405,732

Kensington Fire Protection District
Fiscal Year 2020-2021 Budget

Item 4.6

Detail

	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
<u>Revenues</u>				
Property taxes	\$ 4,126,850	\$ 4,263,164	\$ 4,366,778	\$ 4,263,164
Special taxes	200,453	200,450	200,653	200,450
Other taxes	25,306	25,250	25,016	25,250
Other revenues	4,314	-	1,610	-
Lease income	36,036	36,603	36,603	36,603
Salary reimb/recon income	63,521	34,400	23,094	-
Investment income	73,726	120,000	125,952	121,800
Total Revenues	4,530,206	4,679,867	4,779,706	4,647,267
<u>Expenditures</u>				
City of El Cerrito service contract	2,865,231	3,194,000	3,134,247	3,229,643
City of El Cerrito contract reconciliation	213,699	137,000	137,000	288,532
Retiree Health Insurance	-	-	-	-
Firefighter's apparel/expenses	2,604	5,750	31	6,000
Insurance	12,507	14,000	13,385	14,420
Office wages and related expenses	128,663	68,085	85,653	158,580
Contra Costa County expenses	36,061	37,630	37,630	38,759
Wildland vegetation management	7,500	12,600	6,300	12,600
Fire abatement contract	665	11,250		10,000
LAFCO	2,278	2,550	2,548	2,601
Professional development	3,416	7,500	3,879	10,000
Legal fees	57,457	53,600	67,494	55,000
Accounting	4,683	4,000	5,904	15,000
Actuarial valuation	-	2,900	2,900	5,600
Audit fees	16,000	16,000	16,000	17,500
IT services and equipment	2,600	27,620	21,315	20,000
Feasibility study	-	115,000	50,124	50,000
Fire engineer plan review	404	2,000	1,234	2,060
Grant writer/coordinator	-	-	-	15,000
Polygon study	-	10,000	5,000	
PSB Consultant	-	5,000	5,105	30,000
RGS Contract	-	226,000	186,000	
BHI-Recruitment			20,100	10,000
MMM-Consulting			2,768	
Temporary Services (Admin Asst)				6,000
Traffic study	-	20,000	15,330	
Public education	9,551	27,000	10,730	27,810
Pharmaceutical Drop-Off	814	2,500	-	2,575
CERT Emergency Kits/Sheds	3,448	3,500	-	3,605
Open Houses	261	1,800	1,125	1,854
Community Shredder	2,295	3,200	1,619	3,296
Demonstration garden	6,147	-	-	-
DFS Matching Grants	23,880	24,000	-	24,720
Firesafe planting grants	-	3,000	-	3,090
Community sandbags	1,994	1,500	-	1,545
Volunteer appreciation	-	1,500	-	1,545
Community center contribution	-	35,000	30,350	-
Office expense and supplies	5,006	5,800	2,332	5,916

Kensington Fire Protection District

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Fiscal Year 2020-2021 Budget

Detail

Telephone	5,265	8,200	11,339	8,610
Gardening service	1,560	2,000	1,280	2,100
Building alarm	1,264	800	1,617	2,000
Medical waste disposal	4,562	8,000	4,759	8,400
Janitorial Service	1,260	1,500	1,365	1,575
Miscellaneous Maintenance	8,182	17,000	16,927	17,850
Gas and electric	7,112	10,600	8,688	11,130
Water/sewer	2,379	2,400	2,292	2,520
Memberships	7,340	11,000	9,327	11,220
Elections	3,856	-	-	4,000
Staff appreciation	1,275	1,750	1,017	1,750
Contingency	-	-	1,768	25,000
Debt Services - Principal (CalPERS settler	4,760	-	11,425	11,425
Capital Outlay	13,388	437,000	359,199	500,000
Total Expenditures	3,474,899	4,581,535	4,297,106	4,680,831
Revenues Less Expenditures	1,055,307	98,332	482,600	(33,564)
Fund Balance - Beginning	3,901,389	4,956,696	4,956,696	5,439,296
Fund Balance - Ending	\$ 4,956,696	\$ 5,055,028	\$ 5,439,296	\$ 5,405,732

Kensington Fire Protection District
Fiscal Year 2020-2021 Budget
Capital Funding

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Capital Funds	Type I Vehicle Replacement		Type III Vehicle Replacement		Command Vehicle		Building Improvements/Renovation	
	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative
FY 2020-21	\$ 75,880	\$ 379,400	\$ 71,167	\$ 71,167	\$ 10,264	\$ 10,264	\$ 450,000	\$ 3,384,432
FY 2021-22	\$ 75,880	\$ 455,280	\$ 71,167	\$ 142,334	\$ 10,264	\$ 20,528		\$ 3,384,432
FY 2022-23	\$ 75,880	\$ 531,160	\$ 71,167	\$ 213,501	\$ 10,264	\$ 30,792		\$ 3,384,432
FY 2023-24	\$ 75,880	\$ 607,040	\$ 71,167	\$ 284,668	\$ 10,264	\$ 41,056		\$ 3,384,432
FY 2024-25	\$ 75,880	\$ 682,920	\$ 71,167	\$ 355,835	\$ 10,264	\$ 51,320		\$ 3,384,432
FY 2025-26	\$ 75,880	\$ 758,800	\$ 71,167	\$ 427,002	\$ 10,264	\$ 61,584		\$ 3,384,432
FY 2026-27	\$ 75,880	\$ 834,680	\$ 71,167	\$ 498,169	\$ 10,264	\$ 71,848		\$ 3,384,432
FY 2027-28	\$ 75,880	\$ 910,560	\$ 71,167	\$ 569,336	\$ 10,264	\$ 82,112		\$ 3,384,432
FY 2028-29	\$ 75,880	\$ 986,440	\$ 71,167	\$ 640,503	\$ 10,264	\$ 92,376		\$ 3,384,432
FY 2029-30	\$ 75,880	\$ 1,062,320	\$ 71,167	\$ 711,670	\$ 10,264	\$ 102,640		\$ 3,384,432
FY 2030-31	\$ 75,880	\$ 1,138,200	\$ 71,167	\$ 782,837	\$ 10,264	\$ 112,904		\$ 3,384,432