



KENSINGTON FIRE PROTECTION DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS AGENDA
Wednesday, February 19, 2025, 7:00pm
Kensington Community Center, 59 Arlington Avenue,
Kensington, CA 94707 (in-person and hybrid)

Lot 5 - Big Lake Road, Sisters, OR 97759 - [44.411238](tel:44411238), [-121.866121](tel:121866121)
(Remote location - Vice President/Director Madugo)

How to Submit Public Comments:

Prior to the meeting: Members of the public may submit public comment to the Board President and Board Clerk prior to the meeting by emailing: public.comment@kensingtonfire.org 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*). Directors will also have an opportunity to comment on matters not on the agenda. Please address your comments to the Board of Directors and not to staff and/or the audience. Members of the public who attend the meeting either in-person or via Zoom are allowed to provide public comment verbally with a maximum allowance of 3 minutes per individual comment, subject to the Chair's discretion. Each member of the public will be allotted the same maximum number of minutes to speak as set by the Chair, except that public speakers using interpretation assistance will be allowed to testify for twice the amount of the public testimony time limit (California Government Code section 54954.3(a)).

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

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

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

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

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

Hybrid Meeting Option via Zoom Internet Address:

<https://us06web.zoom.us/j/89531472843?pwd=4Qqar2ot8qycH5oq6JxjIMEvCTAE1W.1>

Telephone Access:

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

Webinar ID: 895 3147 2843

Passcode: 024580

1. Call To Order/Roll Call

President Levine, Vice President Madugo, Secretary Artis, Director Paul, Director Watt

2. Oath of Office for Director Paul

3. Public Comment

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

Directors will also have an opportunity to comment on matters not on the agenda.

4. Adoption Of Consent Items

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

- a. **Approval of Meeting Minutes** for January 15 and January 29, 2025
- b. **Acceptance of Incident Activity Report** January 2025
- c. **Approval of Monthly Transmittal** 02/19/2025
- d. **Acceptance of Monthly Financial Reports** 01/31/2025
- e. **Approval of FY 2024-25 Mid-Year Budget Revisions**
- f. **Acceptance of FY 2023-24 OPEB Actuarial GASB 75 Report**
- g. **Approve Resolution 2025-02 adopting the Local Hazard Mitigation update plan prepared by Contra Costa County**
- h. **Approval of Hazardous Vegetation Removal Reimbursement Grants (Postponed until March)**

5. Informational Reports

- a. **Fire Chief’s Report** – Saylors
- b. **General Manager’s Report** - Morris-Mayorga
- c. **Emergency Prep Coordinator’s Report** – Valenzuela

6. Old Business - None

7. New Business

- a. **Approve Resolution 2025-01 Designating Persons Authorized To Sign And Act On Matters Related To Five Star Bank** – Morris-Mayorga
- b. **Introduce, waive first reading, and read by title only new Board Policy 1175 OPEB Trust Fund** – Morris-Mayorga
- c. **Approve appointment of Board member Paul to the Emergency Preparedness Committee (replacing President Levine)** – Levine
- d. **Authorize the General Manager to proceed with required notifications pursuant to the reorganization** – Morris-Mayorga
- e. **Report back on options for the Board to consider which address the lighting concerns raised by the PSB adjacent neighbor** – Morris-Mayorga

- f. Report back on Kensington Community Center audio visual options for the Board to consider – Morris-Mayorga**
- g. Approval of Emergency Preparedness Committee 2025 Work Plan – Morris-Mayorga**
- h. Update on street changes: road widening, parking, one-ways and next steps – Watt**

8. Committee Reports

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

- a. Emergency Preparedness Committee Meeting** of January 23, 2025 – Levine/Madugo
- b. Finance Committee Meeting** of February 13, 2025 – Watt/Artis
- c. Reorganization/Consolidation Ad Hoc Committee** – Levine/Artis
- d. Ad Hoc Committee on Fuel Reduction and Infrastructure Improvements** – Watt/Artis

9. Outside Agencies Reports

- a. Contra Costa Special Districts Association** – Levine (no report)

10. Adjournment

The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, March 19, 2025 at 7:00pm at the Kensington Community Center, 59 Arlington Avenue. The deadline for agenda items to be included in the Board packet is Wednesday, March 5, 2025, by 1:00pm. The deadline for agenda-related materials to be included in the Board Packet is Wednesday, March 12, 2025, by 1:00pm.



Oath of Office

} ss

State of California County of Contra Costa

For the office of _____ Director

KENSINGTON FIRE PROTECTION DISTRICT

I, _____ RODNEY PAUL

do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Rodney Paul

Subscribed and sworn to before me, this 19th day of, February 2025.

Signature of Person Adminstrating Oath: Daniel Levine

Title: President



**KENSINGTON FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING MINUTES**

These minutes will be supplemented by transcription software.

DATE/TIME: January 15, 2025 7:00PM
LOCATION: Kensington Community Center, 59 Arlington Avenue, Kensington (and hybrid)
PRESENT: Directors: President Daniel Levine, Vice President Danielle Madugo,
Secretary Rick Artis, Director Jim Watt
Staff: General Manager Mary Morris-Mayorga
Executive Assistant/Board Clerk Raychel Jackson
Fire Chief Eric Saylor
ABSENT: Staff: None

1. CALL TO ORDER/ROLL CALL

President Daniel Levine called the meeting to order at 7:05 p.m. and confirmed the roll call.

2. PUBLIC COMMENT (00:00:44)

3. ADOPTION OF CONSENT ITEMS

- a. **Approval of Minutes** of the regular meeting of 11/7/24, 12/18/24 and 1/2/25
- b. **Acceptance of Incident Activity Report** December 2024
- c. **Approval of Monthly Transmittal** 01/02/2025
- d. **Acceptance of Monthly Financial Reports** 12/31/2024
- e. **Approval of Annual Meeting Schedule for 2025**
- f. **Approval of Surplus Items List for Disposal**

Moved/Seconded: Vice President Madugo / Director Levine
Action: Approved adopting Consent Calendar with the correction of Julie Stein abstained from voting for Daniel Levine as president, and not as no vote. **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Watt **Noes:** None **Abstain:** None **Absent:** None
Video Time Stamped: 00:04:36

4. Informational Reports

- a. **Fire Chief’s Report** (00:05:04)
- b. **General Manager’s Report** (00:10:19)
- c. **Emergency Prep Coordinator’s Report** (00:12:09)

5. OLD BUSINESS – None

6. NEW BUSINESS

- a. **President’s appointment of directors to committees**

Moved/Seconded: President Levine / Vice President Madugo
Action: Appoint Director Watt and Director Artis to the Finance Committee **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Watt **Noes:** None. **Abstain:** None
Absent: None **Video Time Stamped: 00:25:36**

Moved/Seconded: President Levine/Director Artis
Action: Appoint Director Levin and Director Madugo to the Emergency Preparedness Committee
Ayes: President Levine, Vice President Madugo, Secretary Artis, Director Watt **Noes:** None
Abstain: None **Absent:** None **Video Time Stamped:** 00:26:16

Out of Order*

***f. Report an ad hoc committee to commence negotiations with John Gioia and the Contra Costa Public Works Department about enlarging an access route for emergency vehicles to reach the Grizzly Peak Interface with Tilden Park**

- No Action **Video Time Stamped:** 00:27:12

b. Receive presentation of the Consolidation/Reorganization Ad Hoc Committee and consider approval of recommendations

Moved/Seconded: President Levine / Vice President Madugo
Action: Approve motion that the KFPD finds that there are numerous benefits, including more cohesive governance, improved organizational resilience, and projected financial savings, to combining with the KPPCSD as equal partners in a reorganized district. As such, the KFPD is interested in pursuing a reorganization with the KPPCSD. Furthermore, the best way to do so, we believe, is to have the KPPCSD activate their firefighting powers and annex the KFPD, joining the boards together, whereafter the KFPD would be dissolved. We invite the KPPCSD to join us in this process if they are amenable. **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Watt **Noes:** None **Abstain:** None **Absent:** None. **Video Time Stamped:** 01:48:48

Moved/Seconded: President Levine / Vice President Madugo
Action: Approve to request staff and legal counsel, if necessary, prepare any and all material necessary for the District to make an application to LAFCO. **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Watt **Noes:** None **Abstain:** None **Absent:** None. **Video Time Stamped:** 01:53:45

c. Consider approval of proposal to hold a Town Hall to discuss consolidation/reorganization

Moved/Seconded: Vice President Madugo / President Levine
Action: Approve holding a joint town hall meeting and joint board meeting on March 1, 2025 at 10 am and invite KPPCSD **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Watt **Noes:** None **Abstain:** None **Absent:** None **Video Time Stamped:** 01:51:31

d. Receive information on the cost to upgrade sound system in the Community Center and in Room 3

- No Action Taken. **Video Time Stamped:** 01:55:00

e. Receive information on the cost to repaint the North side wall of the exterior of PSB

- No Action Taken. **Video Time Stamped:** 01:59:19

f. Report an ad hoc committee to commence negotiations with John Gioia and the Contra Costa Public Works Department about enlarging an access route for emergency vehicles to reach the Grizzly Peak Interface with Tilden Park

- No Action Taken. - Moved out of Order **Video Time Stamped:** 00:27:12

g. Update Policy Handbook Number 1150.60 to read "The General Manager may transfer budgeted amounts or increase or decrease existing expenditures so

long as the Board approves these modifications."

- No Action Taken.

Video Time Stamped: 02:15:59

7. COMMITTEE REPORTS

- a. **Emergency Preparedness Committee Meeting** – none
- b. **Finance Committee Meeting** – none
- c. **Consolidation/Reorganization Ad Hoc Committee** – none

8. OUTSIDE AGENCIES REPORTS

- a. **Contra Costa Special Districts Association** – Levine No report

9. ADJOURNMENT: The meeting adjourned at 9:31 p.m.

MINUTES PREPARED BY: Raychel Jackson and Mary Morris-Mayorga

These minutes were approved at the Board Meeting of the Kensington Fire Protection District on _____

Attest:

Secretary of the Board



**KENSINGTON FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS SPECIAL MEETING MINUTES**
These minutes will be supplemented by transcription software.

DATE/TIME: January 29, 2025 7:00PM
LOCATION: Kensington Community Center, 59 Arlington Avenue, Kensington (and hybrid)
PRESENT: Directors: President Daniel Levine, Vice President Danielle Madugo,
Secretary Rick Artis, Director, Director Jim Watt
Staff: General Manager Mary Morris-Mayorga
ABSENT: None

1. CALL TO ORDER/ROLL CALL

President Daniel Levine called the meeting to order at 7:03 p.m. and confirmed the roll call.

2. PUBLIC COMMENT (00:00:42)

3. Board Vacancy Interviews of Candidates and Appointment of New Board Member

Moved/Seconded: President Levine / Vice President Madugo
Action: Nominated Rodney Paul to be appointed to fill the vacancy on the Kensington Fire Protection District Board of Directors **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Watt **Noes:** None **Abstain:** None **Absent:** None
Video Time Stamped: 00:53:28

4. ADJOURNMENT: The meeting adjourned at 7:54 p.m.

MINUTES PREPARED BY: Raychel Jackson and Mary Morris-Mayorga

These minutes were approved at the Board Meeting of the Kensington Fire Protection District on _____

Attest:

Secretary of the Board



EL CERRITO-KENSINGTON FIRE DEPARTMENT

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

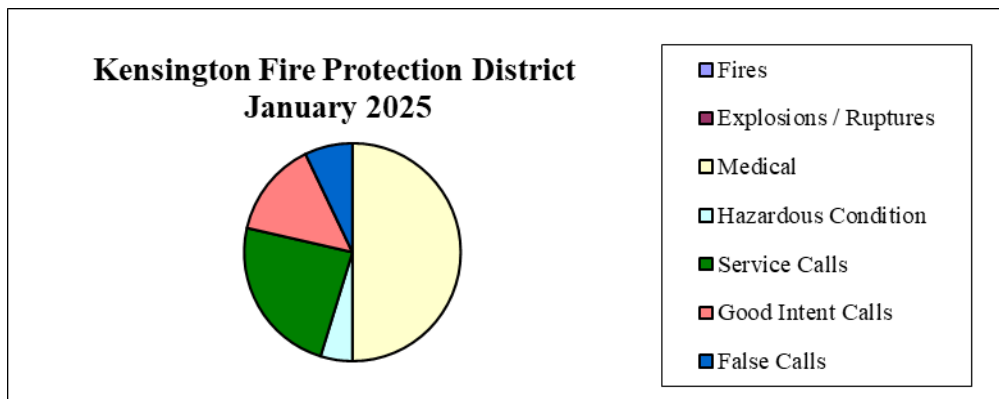
www.el-cerrito.org

DATE: February 2, 2025
TO: Kensington Fire Protection District Board Members
FROM: Jose Castrejon: Battalion Chief
RE: **Incident Activity Reports for January 2025**

Forty-two incidents occurred in the Kensington community in January, an increase of five incidents from the previous month. Please see the attached “Incident Log” for the dates and times, locations, and types of incidents the Fire Department responded to this past month. During this same time, Engine 55 responded to seventy-six calls for service, this is an increase of nine incidents from the previous month. Overall, the El Cerrito-Kensington Fire Department has responded to 329 calls for service for the year.

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

		<u>Incident Count</u>	<u>Percentages</u>
1: Fires	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	0	0.00%
2: Explosions / Ruptures	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
3: Medical	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	21	50.00%
4: Hazardous Condition	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	2	4.76%
5: Service Calls	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	10	23.81%
6: Good Intent Calls	<i>(Cancelled En Route, Wrong Location)</i>	6	14.29%
7: False Calls	<i>(Wrong Company/Unit Dispatched)</i>	3	7.14%
Totals		42	100.00%



**E55 Responses
January 2025**

#	Incident	Date	Type	Street	Type	City	Apparatus
1	002500224	01-Jan-25 13:45:46	321	Edgecroft	RD	Kensington	E155
2	0025001410	04-Jan-25 09:31:48	611M	Kearney	ST	El Cerrito	E155
3	0025001528	04-Jan-25 14:14:50	321	Camelot	CT	Kensington	E155
4	0025001732	04-Jan-25 22:27:45	611	Berkeley Park	BLVD	Kensington	E155
5	0025002006	05-Jan-25 16:05:50	321	Franciscan	WAY	Kensington	E155
6	0025002200	06-Jan-25 03:22:52	321	Windsor	AVE	Kensington	E155
7	0025002288	06-Jan-25 08:33:26	651	San Carlos	AVE	El Cerrito	E155
8	0025002781	07-Jan-25 11:25:08	113	Lexington	AVE	El Cerrito	E155
9	0025003224	08-Jan-25 11:35:16	111	Carlos	AVE	Richmond	E155
10	0025003232	08-Jan-25 11:50:07	321	Purdue	AVE	Kensington	E155
11	0025003472	08-Jan-25 20:59:58	321	Coventry	RD	Kensington	E155
12	0025003511	08-Jan-25 23:42:37	554	Kensington	CT	Kensington	E155
13	0025003906	09-Jan-25 17:05:03	600	Sunset	DR	Kensington	E155
14	0025004210	10-Jan-25 11:14:28	554	Arlington	AVE	Kensington	E155
15	0025004241	10-Jan-25 12:08:06	321	Camelot	CT	Kensington	E155
16	0025004291	10-Jan-25 13:36:12	111	San Pablo	AVE	El Cerrito	E155
17	0025004304	10-Jan-25 14:27:21	321	Harper	ST	El Cerrito	E155
18	0025004391	10-Jan-25 17:34:47	611F	Hilldale	AVE	Berkeley	E155
19	0025004691	11-Jan-25 11:32:20	321	Central	AVE	Richmond	E155
20	0025004839	11-Jan-25 19:15:21	611F	0-0 Central Park	DR	Berkeley	E155
21	0025004913	11-Jan-25 22:40:21	118	Santa Clara	AVE	El Cerrito	E155
22	0025004929	11-Jan-25 23:56:19	321	Wildcat Canyon	RD	Orinda	E155
23	0025005079	12-Jan-25 12:00:59	321	Lawson	RD	Kensington	E155
24	0025005550	13-Jan-25 11:50:56	445	Liberty	ST	El Cerrito	E155
25	0025005758	13-Jan-25 18:46:38	553	Willamette	AVE	Kensington	E155
26	0025005858	14-Jan-25 01:02:09	554	Edgecroft	RD	Kensington	E155
27	0025005955	14-Jan-25 09:33:31	740	Ashbury	AVE	El Cerrito	E155
28	0025005986	14-Jan-25 10:21:00	5000	Pomona	AVE	El Cerrito	E155
29	0025006019	14-Jan-25 11:13:54	321	Camelot	CT	Kensington	E155

**E55 Responses
January 2025**

30	0025006106	14-Jan-25 14:05:41	651	Los Altos	DR	Kensington	E155
31	0025006122	14-Jan-25 14:44:10	611M	Golf Course	DR	Berkeley	E155
32	0025006148	14-Jan-25 15:42:36	611M	San Pablo	AVE	El Cerrito	E155
33	0025006360	15-Jan-25 00:50:30	554	Garden	DR	Kensington	E155
34	0025006798	15-Jan-25 22:14:58	321	Edgecroft	RD	Kensington	E155
35	0025006965	16-Jan-25 10:27:52	611X	San Pablo	AVE	El Cerrito	E155
36	0025007015	16-Jan-25 12:32:13	321	Highland	BLVD	Kensington	E155
37	0025007108	16-Jan-25 16:04:57	321	Garden	DR	Kensington	E155
38	0025007226	16-Jan-25 21:21:28	321	Colusa	AVE	Kensington	E155
39	0025007404	17-Jan-25 09:28:16	5000	Highland	BLVD	Kensington	E155
40	0025007494	17-Jan-25 12:08:45	321	Bonnie	DR	El Cerrito	E155
41	0025007659	17-Jan-25 18:02:50	321	Lone Oak	RD	Berkeley	E155
42	0025007783	18-Jan-25 00:27:16	611M	Seaview	DR	El Cerrito	E155
43	0025008157	18-Jan-25 19:58:19	611	Colusa	AVE	El Cerrito	E155
44	0025008679	20-Jan-25 02:26:06	321	Norwood	AVE	Kensington	E155
45	0025008707	20-Jan-25 06:16:10	651	Arlington	AVE	Kensington	E155
46	0025009288	21-Jan-25 12:01:40	150	Cutting	BLVD	Richmond	E155
47	0025009340	21-Jan-25 13:42:32	511	Kenyon	AVE	Kensington	E155
48	0025009701	22-Jan-25 08:52:49	700	Kensington	RD	Kensington	E155
49	0025009733	22-Jan-25 09:45:30	700	Carmel	AVE	El Cerrito	E155
50	0025009766	22-Jan-25 10:29:46	611T	Grizzly Peak	BLVD	Berkeley	E155
51	0025010025	22-Jan-25 19:50:20	554	Seaview	DR	El Cerrito	E155
52	0025010103	22-Jan-25 23:29:21	611M	Pomona	AVE	El Cerrito	E155
53	0025010114	23-Jan-25 00:03:26	5000	Pomona	AVE	El Cerrito	E155
54	0025010131	23-Jan-25 01:19:14	600	Curry	AVE	El Cerrito	E155
55	0025010140	23-Jan-25 02:45:38	321	Saint Albans	RD	Kensington	E155
56	0025010145	23-Jan-25 03:12:33	611M	Saint Albans	RD	Kensington	E155
57	0025010376	23-Jan-25 13:08:49	321	Balra	DR	El Cerrito	E155
58	0025010509	23-Jan-25 17:05:20	611M S	Park	DR	Berkeley	E155
59	0025011042	24-Jan-25 20:16:45	611M	Carmel	AVE	El Cerrito	E155

**E55 Responses
January 2025**

60	0025011054	24-Jan-25 20:35:54	700	Beloit	AVE	Kensington	E155
61	0025011454	25-Jan-25 20:06:38	553	Village	DR	El Cerrito	E155
62	0025011522	25-Jan-25 22:08:40	500	Windsor	AVE	Kensington	E155
63	0025011779	26-Jan-25 13:50:15	118	Colusa	AVE	El Cerrito	E155
64	0025012000	27-Jan-25 01:32:31	321	Yale	AVE	Kensington	E155
65	0025012495	28-Jan-25 02:02:22	321	Avon	RD	Kensington	E155
66	0025012660	28-Jan-25 11:48:30	550	Ardmore	RD	Kensington	E155
67	0025012670	28-Jan-25 12:15:41	321	Ardmore	RD	Kensington	E155
68	0025012991	29-Jan-25 03:23:40	321	Trinity	AVE	Kensington	E155
69	0025013108	29-Jan-25 11:10:39	400	Arlington	AVE	Kensington	E155
70	0025013263	29-Jan-25 17:22:20	733	Stanford	AVE	Kensington	E155
71	0025013460	30-Jan-25 05:46:10	733	Terrace	DR	El Cerrito	E155
72	0025013643	30-Jan-25 12:48:00	111	San Pablo	AVE	El Cerrito	E155
73	0025013842	30-Jan-25 19:24:17	746	Seaview	DR	El Cerrito	E155
74	0025014064	31-Jan-25 10:36:18	740	Santa Fe	AVE	El Cerrito	E155
75	0025014355	31-Jan-25 23:06:41	735	Ashbury	AVE	El Cerrito	E155
76	0025014371	01-Feb-25 00:11:41	321	Shevlin	DR	El Cerrito	E155

**Kensington Incidents
January 2025**

#	Incident	Date	Type	Street	Type	City	Apparatus
1	0025000224	01-Jan-25 13:45:46	321	Edgecroft	RD	Kensington	E155
2	0025000226	01-Jan-25 13:52:58	400	Highland	BLVD	Kensington	E152
3	0025001528	04-Jan-25 14:14:50	321	Camelot	CT	Kensington	E155
4	0025001732	04-Jan-25 22:27:45	611	Berkeley Park	BLVD	Kensington	E155
5	0025002006	05-Jan-25 16:05:50	321	Franciscan	WAY	Kensington	E155
6	0025002200	06-Jan-25 03:22:52	321	Windsor	AVE	Kensington	E155
7	0025003232	08-Jan-25 11:50:07	321	Purdue	AVE	Kensington	E155
8	0025003472	08-Jan-25 20:59:58	321	Coventry	RD	Kensington	E155
9	0025003511	08-Jan-25 23:42:37	554	Kensington	CT	Kensington	E155
10	0025003906	09-Jan-25 17:05:03	600	Sunset	DR	Kensington	E155
11	0025004210	10-Jan-25 11:14:28	554	Arlington	AVE	Kensington	E155
12	0025004241	10-Jan-25 12:08:06	321	Camelot	CT	Kensington	E155
13	0025004313	10-Jan-25 14:45:57	554	Arlington	AVE	Kensington	E152
14	0025004687	11-Jan-25 11:23:39	611M	Los Altos	DR	Kensington	E152
15	0025004693	11-Jan-25 11:34:51	321	Arlington	AVE	Kensington	E152
16	0025005079	12-Jan-25 12:00:59	321	Lawson	RD	Kensington	E155
17	0025005758	13-Jan-25 18:46:38	553	Willamette	AVE	Kensington	E155
18	0025005858	14-Jan-25 01:02:09	554	Edgecroft	RD	Kensington	E155
19	0025006019	14-Jan-25 11:13:54	321	Camelot	CT	Kensington	E155
20	0025006106	14-Jan-25 14:05:41	651	Los Altos	DR	Kensington	E155
21	0025006360	15-Jan-25 00:50:30	554	Garden	DR	Kensington	E155
22	0025006798	15-Jan-25 22:14:58	321	Edgecroft	RD	Kensington	E155
23	0025007015	16-Jan-25 12:32:13	321	Highland	BLVD	Kensington	E155
24	0025007108	16-Jan-25 16:04:57	321	Garden	DR	Kensington	E155
25	0025007226	16-Jan-25 21:21:28	321	Colusa	AVE	Kensington	E155
26	0025007404	17-Jan-25 09:28:16	5000	Highland	BLVD	Kensington	E155
27	0025007522	17-Jan-25 13:30:49	321	Highland	BLVD	Kensington	E152
28	0025008679	20-Jan-25 02:26:06	321	Norwood	AVE	Kensington	E155
29	0025008707	20-Jan-25 06:16:10	651	Arlington	AVE	Kensington	E155

**Kensington Incidents
January 2025**

30	0025009340	21-Jan-25 13:42:32	511	Kenyon	AVE	Kensington	E155
31	0025009701	22-Jan-25 08:52:49	700	Kensington	RD	Kensington	E155
32	0025010140	23-Jan-25 02:45:38	321	Saint Albans	RD	Kensington	E155
33	0025010145	23-Jan-25 03:12:33	611M	Saint Albans	RD	Kensington	E155
34	0025011054	24-Jan-25 20:35:54	700	Beloit	AVE	Kensington	E155
35	0025011522	25-Jan-25 22:08:40	500	Windsor	AVE	Kensington	E155
36	0025012000	27-Jan-25 01:32:31	321	Yale	AVE	Kensington	E155
37	0025012495	28-Jan-25 02:02:22	321	Avon	RD	Kensington	E155
38	0025012660	28-Jan-25 11:48:30	550	Ardmore	RD	Kensington	E155
39	0025012670	28-Jan-25 12:15:41	321	Ardmore	RD	Kensington	E155
40	0025012991	29-Jan-25 03:23:40	321	Trinity	AVE	Kensington	E155
41	0025013108	29-Jan-25 11:10:39	400	Arlington	AVE	Kensington	E155
42	0025013263	29-Jan-25 17:22:20	733	Stanford	AVE	Kensington	E155

TO: Auditor Controller of Contra Costa County:

TRANSMITTAL - APPROVAL

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

**KENSINGTON FPD
TRANSMITTAL - APPROVAL
Invoices**

PY/CY:
BATCH #:
DATE : 2/19/2025
LOCATION #: 13
FILENAME: KENSINGTON

VEND #	VENDOR NAME	INVOICE DATE	DESCRIPTION	FUND /ORG	SUB-ACCT	TASK	OPT.	ACTIVITY /WORK AUTH.	ENCUMB (P.O.) / Invoice #	P/C	PAYMENT AMOUNT
50151	El Cerrito	2/1/2025	Fire Protection Services	7840	2328						356,482.59
50147	KFPD Revolving Fund	2/19/2025	Reimburse Revolving fund	7840	2490						128,665.26

TOTAL

485,147.85

Kensington FPD Approval

Board President

General Manager

Kensington Fire Protection District
 Checking Account Replenishment
 February 19, 2025

Transactions:

Payee	Date	Expenses	Description
Vision Service Plan	01/02/2025	\$ 258.48	Retiree Vision Feb 2025
Microsoft	01/06/2025	\$ 12.50	Microsoft Monthly Subscription
Zoom	01/06/2025	\$ 487.80	Webinar license 1/6-2/5/25; Workplace annual 1/6/2025-1/6/2026
Google	01/06/2025	\$ 303.08	Email/file access - Dec 2024
CALPERS	01/06/2025	\$ 2,671.11	Retiree Health - December 2024
Heartland Payroll	01/07/2025	\$ 110.69	Payroll Processing Fee
ATT	01/07/2025	\$ 171.20	New Internet/PSB 12/16 - 1/15
Fed/State	01/07/2025	\$ 3,945.92	Payroll Tax Withholding
Mary Morris-Mayorga/Raychel Jackson	01/07/2025	\$ 7,014.85	Payroll
Fastsigns	01/08/2025	\$ 255.08	PSB FF&E bldg number
Olivero Plumbing	01/09/2025	\$ 200.00	Annual backflow test
CALPERS	01/10/2025	\$ 3,233.33	Retiree Health - January 2025
Comcast	01/14/2025	\$ 732.49	Internet/PSB - 10/23-11/22/24
Delta Dental	01/14/2025	\$ 824.31	Retiree Dental - December 2024
Delta Dental	01/14/2025	\$ 824.31	Retiree Dental - January 2025
Copy Central El Cerrito	01/15/2025	\$ 64.56	BOD Packets/01-15 Regular Mtg
Mattress Firm	01/15/2025	\$ 746.67	Mattress
Pacific Mobile Structures	01/15/2025	\$ 3,752.91	Temp Facil Modular Rent Jan 2025
Vista Print	01/17/2025	\$ 203.34	Open house signage
Terminix	01/17/2025	\$ 168.00	Pest control - 1/15/2025
PG&E (gas)	01/22/2025	\$ 85.77	Gas 12/04/24 - 01/02/25
Heartland Payroll	01/22/2025	\$ 110.69	Payroll Processing Fee
Fed/State	01/22/2025	\$ 4,990.09	Payroll Tax Withholding
Mary Morris-Mayorga/Raychel Jackson	01/22/2025	\$ 8,759.52	Payroll
Blinds.com	01/23/2025	\$ 323.03	PSB FF&E blinds
Firesmart Pros	01/24/2025	\$ 502.97	Fire Station Coloring Books
East Bay Sanitation	01/28/2025	\$ 565.24	Refuse/Temp Station 1.01-2.28.25
PG&E (electric)	01/28/2025	\$ 2,840.05	Electricity - 12/04 - 01/02/25
Adobe	01/02/2025	\$ 19.99	Adobe Pro Subscription - January
T-mobile	01/08/2025	\$ 85.00	Cell service 11/18 - 12/17/24
Otter.ai	01/16/2025	\$ 99.99	Meeting transcription annual 1/15/25-1/15/26
Ooma	01/22/2025	\$ 82.67	Telephone - January
Google	01/27/2025	\$ 70.98	Television subscription-February 2025
Starlink	01/28/2025	\$ 140.00	PSB Backup Cellular Internet 1/28/25-02/27/25
Meyers Nave (Ck#995450)	01/08/2025	\$ 6,336.82	PSB Project Legal Costs - October 2024
Nigro & Nigro PC (Ck#995453)	01/08/2025	\$ 10,000.00	FY 2024 Annual Audit-interim work
BHI Management Consultant (Ck#995454)	01/06/2025	\$ 400.00	Meeting Management/Procedures
Julie Stein (Ck#995455)	01/07/2025	\$ 193.72	Julie Stein Reimbursement (prior to resignation)
R&S Erection of Richard (Ck#995456)	01/03/2025	\$ 398.50	Liftmaster door adjustment/repair
Cummins Sales and Service (Ck#995457)	01/02/2025	\$ 4,255.90	Replaced/tested generator battery charger
The Log Guy (Ck#995458)	01/13/2025	\$ 4,850.00	PSB 9' dinig table
Altivu (Ck#995460)	01/13/2025	\$ 9,456.01	Emergency Prep Coordinator December 2024
CSDA (Ck#995461)	01/22/2025	\$ 9,338.00	Annual Membership
Tim Barry (Ck#995462)	01/24/2025	\$ 22,792.79	Reimbursables & Consulting Services Oct & Nov
Meyers Nave (Ck#995463)	01/24/2025	\$ 13,736.90	PSB Project Legal Costs - December 2024
Battalion One Fire Protection (Ck#995464)	01/27/2025	\$ 2,250.00	PSB Qtrly fire sprinkler inspection & Annual Fire Alarm Monitor
Net Withdrawals for Replenishment		\$ 128,665.26	
Replenishment Adjusted for Monthly Bills		\$ 128,665.26	

Board President _____ Date _____

General Manager _____ Date _____



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Monthly Financial Reports
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends that the Board accepts the monthly financial reports for January 2025.

Background

Monthly financial reports through January 2025 provide status and performance of assets, liabilities, revenues, and expenditures for 58.33% of the fiscal year. With expenditures at 56.89% of the total fiscal year budget so far, this is in line with and slightly below budget. Many expenditures are cyclical in nature with some higher expenditures for the Fiscal Analysis and Operational Consultant in the first part of the year that are now decreasing for the remainder of the year.

As noted in the FY Mid-Year Budget Revisions agenda item, there are accounts with recommended adjustments that will resolve appearing near or over budget: Actuarial valuation, IT Services & Equipment, LAFCO, Legal Fees, Operational Consultant, Office Expense, Office Supplies, Telephone, and Gas/Electric. Costs are now known or can be better estimated due to completion of some items and the move back to the public safety building. Once approved at this meeting, those budget amounts will be updated in the system and reflected on next month's financial reports.

Fiscal Impact

The District's financial performance is in realistic alignment with budget and projections so will provide continued sustainability and resilience for the future.

Attachments: Monthly Financial Reports – January 2025

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of January 31, 2025**

Current Cash and Investments

Cash Balance

		Comments
Petty Cash	-	
KFPD Revolving Acct - Gen Fund	128,898.74	Balance as of 1/31/2025
General Fund	2,372,429.13	Balance as of 1/31/2025 (transfer to capital in progress)
Special Tax Fund	311,838.32	Balance as of 1/31/2025
Capital Fund	(1,331,752.72)	Balance as of 1/31/2025 (transfer from gen fund in progress)
Total Cash Balance	1,481,413.47	

Investments

LAIF Balance	4,131,973.65	Balance as of 1/31/2025
Total Investments	4,131,973.65	

Total Current Cash and Investments

5,613,387.12

Kensington Fire Protection District
Balance Sheet Prev Year Comparison
As of January 31, 2025

02/10/25
 Accrual Basis

	Jan 31, 25	Jan 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	0.00	200.00	-200.00
KFPD Revolving Acct - Gen Fund	128,898.74	165,959.90	-37,061.16
General Fund	2,372,429.13	5,529,754.23	-3,157,325.10
Special Tax Fund	311,838.32	113,597.92	198,240.40
Capital Fund	-1,331,752.72	731,952.80	-2,063,705.52
Total Checking/Savings	1,481,413.47	6,541,464.85	-5,060,051.38
Accounts Receivable			
Accounts Receivable	65,688.73	479,377.17	-413,688.44
Advance on Taxes	2,474,715.04	2,547,413.97	-72,698.93
Advance on Supplemental Taxes	191,945.65	86,955.06	104,990.59
Total Accounts Receivable	2,732,349.42	3,113,746.20	-381,396.78
Other Current Assets			
Prepaid Exp.	6,353.83	6,110.33	243.50
Prepaid CERBT - Retiree Trust	699,431.48	508,252.48	191,179.00
Investments			
FMV Adjustment	0.04	0.00	0.04
LAIF Balance	4,131,973.65	2,553,087.70	1,578,885.95
Total Investments	4,131,973.69	2,553,087.70	1,578,885.99
Total Other Current Assets	4,837,759.00	3,067,450.51	1,770,308.49
Total Current Assets	9,051,521.89	12,722,661.56	-3,671,139.67
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,818,946.43	1,793,890.43	25,056.00
Accumulated Depreciation-Equip	-949,628.73	-911,477.25	-38,151.48
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,410,173.12	-1,342,172.17	-68,000.95
Current Capital Outlay			
PSB Renovation Legal	26,583.96	0.00	26,583.96
PSB Renovation Soft Costs	1,552,064.44	1,235,500.76	316,563.68
PSB Renovation Hard Cost	6,950,686.00	4,397,702.75	2,552,983.25
Temp Facility - Soft Costs	261,739.37	261,739.37	0.00
Temp Facilities - Hard Costs	608,899.61	600,096.82	8,802.79
Temp Facilities - Lot Rental	35,261.81	23,121.00	12,140.81
Temp Facilities - Modular	103,744.42	58,475.80	45,268.62
Temp Facilities - Admin Sublet	63,402.30	43,893.90	19,508.40
Temp Facilities - Relocation	53,547.14	41,506.98	12,040.16
Firefighters Qtrs/Equip	270,558.65	0.00	270,558.65
Public Safety Building PreConst	3,260.00	0.00	3,260.00
Total Current Capital Outlay	9,929,747.70	6,662,037.38	3,267,710.32
Total Fixed Assets	11,786,273.54	8,599,659.65	3,186,613.89
Other Assets			
Deferred Outflow of Res. - OPEB	-51,677.00	133,200.00	-184,877.00
Total Other Assets	-51,677.00	133,200.00	-184,877.00
TOTAL ASSETS	20,786,118.43	21,455,521.21	-669,402.78

Kensington Fire Protection District
Balance Sheet Prev Year Comparison
As of January 31, 2025

02/10/25
 Accrual Basis

	Jan 31, 25	Jan 31, 24	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	-198.17	72,125.52	-72,323.69
Due to Other - Issued by CCC	822,382.56	2,177,775.05	-1,355,392.49
Due To Other Funds	-316,406.06	0.00	-316,406.06
Accounts Payable	697.24	697.24	0.00
Total Accounts Payable	506,475.57	2,250,597.81	-1,744,122.24
Other Current Liabilities			
Interest Payable	0.00	29,304.00	-29,304.00
PSB Renovation Loan	2,247,912.00	2,160,000.00	87,912.00
Total Other Current Liabilities	2,247,912.00	2,189,304.00	58,608.00
Total Current Liabilities	2,754,387.57	4,439,901.81	-1,685,514.24
Long Term Liabilities			
El Cerrito Reconciliation Liab.	110,316.12	187,870.08	-77,553.96
Total Long Term Liabilities	110,316.12	187,870.08	-77,553.96
Total Liabilities	2,864,703.69	4,627,771.89	-1,763,068.20
Equity			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,258,969.76	3,258,969.76	0.00
Fund Equity - Special Revenue	109,075.00	109,075.00	0.00
Fund Equity - Gen Fixed Asset	2,222,992.01	2,222,992.01	0.00
Fund Equity	5,349,733.33	4,372,495.29	977,238.04
Net Income	3,091,148.64	2,974,721.26	116,427.38
Total Equity	17,921,414.74	16,827,749.32	1,093,665.42
TOTAL LIABILITIES & EQUITY	20,786,118.43	21,455,521.21	-669,402.78

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2024 through January 2025

	Jul '24 - Jan 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	5,658,820.67	5,712,474.00	-53,653.33	99.06%
Special Taxes	200,826.80	201,000.00	-173.20	99.91%
Other Tax Income	112.52	25,000.00	-24,887.48	0.45%
Interest Income	146,845.89	232,136.00	-85,290.11	63.26%
CERBT Reimbursement	59,443.89	61,000.00	-1,556.11	97.45%
Salary Reimbursement Agreement	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
Total Income	6,066,049.77	6,233,610.00	-167,560.23	97.31%
Gross Profit				
	6,066,049.77	6,233,610.00	-167,560.23	97.31%
Expense				
Interest Expense	14,652.00	86,797.00	-72,145.00	16.88%
Debt Service - Principal	54,773.00	54,773.00	0.00	100.0%
Staff				
Wages	89,149.04	176,688.00	-87,538.96	50.46%
Vacation Wages	0.00	5,000.00	-5,000.00	0.0%
Medical Insurance Contribution	5,000.00	10,323.00	-5,323.00	48.44%
Payroll Taxes	7,559.84	13,899.00	-6,339.16	54.39%
Workers Compensation/Life Ins	945.61	3,156.00	-2,210.39	29.96%
Payroll Processing	1,362.38	2,803.00	-1,440.62	48.6%
Total Staff	104,016.87	211,869.00	-107,852.13	49.1%
RETIREE MEDICAL BENEFITS				
PERS Medical	23,299.26	48,000.00	-24,700.74	48.54%
Delta Dental	5,770.17	10,000.00	-4,229.83	57.7%
Vision Care	1,809.36	3,000.00	-1,190.64	60.31%
Total RETIREE MEDICAL BENEFITS	30,878.79	61,000.00	-30,121.21	50.62%
OUTSIDE PROFESSIONAL SERVICES				
Fiscal Analysis Consultant	14,512.63	19,752.00	-5,239.37	73.47%
Operational Consultant	78,689.49	86,130.00	-7,440.51	91.36%
Nixle Fee	3,182.70	3,277.00	-94.30	97.12%
Long Term Financial Planner	2,000.00	2,500.00	-500.00	80.0%
Emergency Prep Coordinator	51,518.57	110,935.00	-59,416.43	46.44%
Accounting	16,049.64	50,000.00	-33,950.36	32.1%
Actuarial Valuation	6,000.00	5,600.00	400.00	107.14%
Audit	10,046.00	20,500.00	-10,454.00	49.01%
Bank Fee	25.00	50.00	-25.00	50.0%
Contra Costa County Expenses	2,228.01	41,101.00	-38,872.99	5.42%
EI Cerrito Contract Fee	2,520,383.85	4,320,657.00	-1,800,273.15	58.33%
EI Cerrito Reconciliation(s)	-25,005.07	-42,866.00	17,860.93	58.33%
IT Services and Equipment	6,187.25	8,000.00	-1,812.75	77.34%
Fire Abatement Contract	0.00	5,513.00	-5,513.00	0.0%
Fire Engineer Plan Review	0.00	3,000.00	-3,000.00	0.0%

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2024 through January 2025

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Grant Writer/Coordinator	0.00	0.00	0.00	0.0%
Risk Management Insurance	10,862.00	23,866.00	-13,004.00	45.51%
LAFCO Fees	2,343.55	2,100.00	243.55	111.6%
Legal Fees	6,706.80	12,000.00	-5,293.20	55.89%
Recruitment	175.00			
Temporary Services	2,548.91	5,000.00	-2,451.09	50.98%
Water System Improvements	0.00	0.00	0.00	0.0%
Website Development/Maintenance	1,490.00	3,600.00	-2,110.00	41.39%
Wildland Vegetation Mgmt	0.00	4,120.00	-4,120.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	<u>2,709,944.33</u>	<u>4,684,835.00</u>	<u>-1,974,890.67</u>	<u>57.85%</u>
COMMUNITY SERVICE ACTIVITIES				
Public Education	6,692.29	15,000.00	-8,307.71	44.62%
Comm. Pharmaceutical Drop-Off	0.00	0.00	0.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	2,474.00	-2,474.00	0.0%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	900.00	5,500.00	-4,600.00	16.36%
Firesafe Planting Grants	0.00	10,000.00	-10,000.00	0.0%
Community Sandbags	1,687.52	3,500.00	-1,812.48	48.22%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	<u>9,279.81</u>	<u>39,474.00</u>	<u>-30,194.19</u>	<u>23.51%</u>
DISTRICT ACTIVITIES				
Professional Development	1,175.00	5,000.00	-3,825.00	23.5%
Office				
Internet	2,123.81	4,500.00	-2,376.19	47.2%
Office Equipment	60.60	500.00	-439.40	12.12%
Office Expense	6,654.46	4,000.00	2,654.46	166.36%
Office Supplies	3,411.54	2,000.00	1,411.54	170.58%
Telephone	1,974.39	1,100.00	874.39	179.49%
Office- Other	577.13	68.00	509.13	848.72%
Total Office	<u>14,801.93</u>	<u>12,168.00</u>	<u>2,633.93</u>	<u>121.65%</u>
Election	0.00	0.00	0.00	0.0%
Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	0.0%
Firefighters' Expenses	0.00	5,000.00	-5,000.00	0.0%
Staff Appreciation	0.00	2,500.00	-2,500.00	0.0%
Memberships	9,094.50	9,500.00	-405.50	95.73%
Building Maintenance				
Gardening service	0.00	2,400.00	-2,400.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	0.00	2,200.00	-2,200.00	0.0%
Janitorial Service	1,800.00	2,400.00	-600.00	75.0%
Miscellaneous Maint.	1,956.00	5,000.00	-3,044.00	39.12%
Total Building Maintenance	<u>3,756.00</u>	<u>13,500.00</u>	<u>-9,744.00</u>	<u>27.82%</u>

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2024 through January 2025

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Building Utilities/Service				
Other	1,560.00			
Refuse Collection	2,190.16	3,266.00	-1,075.84	67.06%
Gas and Electric	17,493.75	12,000.00	5,493.75	145.78%
Water/Sewer	805.05	5,000.00	-4,194.95	16.1%
Building Utilities/Service - Other	479.94	1,000.00	-520.06	47.99%
Total Building Utilities/Service	<u>22,528.90</u>	<u>21,266.00</u>	<u>1,262.90</u>	<u>105.94%</u>
Total DISTRICT ACTIVITIES	51,356.33	70,434.00	-19,077.67	72.91%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	<u>2,974,901.13</u>	<u>5,229,182.00</u>	<u>-2,254,280.87</u>	<u>56.89%</u>
Net Ordinary Income	<u>3,091,148.64</u>	<u>1,004,428.00</u>	<u>2,086,720.64</u>	<u>307.75%</u>
Net Income	<u><u>3,091,148.64</u></u>	<u><u>1,004,428.00</u></u>	<u><u>2,086,720.64</u></u>	<u><u>307.75%</u></u>

Kensington Fire Protection District Profit & Loss Prev Year Comparison

02/10/25

Accrual Basis

July 2024 through January 2025

	Jul '24 - Jan 25	Jul '23 - Jan 24	\$ Change
Ordinary Income/Expense			
Income			
Property Taxes	5,658,820.67	5,405,490.92	253,329.75
Special Taxes	200,826.80	200,826.80	0.00
Other Tax Income	112.52	326.99	-214.47
Interest Income	146,845.89	28,292.63	118,553.26
CERBT Reimbursement	59,443.89	30,735.48	28,708.41
Total Income	6,066,049.77	5,665,672.82	400,376.95
Gross Profit	6,066,049.77	5,665,672.82	400,376.95
Expense			
Interest Expense	14,652.00	0.00	14,652.00
Debt Service - Principal	54,773.00	0.00	54,773.00
Staff			
Wages	89,149.04	109,364.02	-20,214.98
Medical Insurance Contribution	5,000.00	3,333.33	1,666.67
Payroll Taxes	7,559.84	6,587.70	972.14
Workers Compensation/Life Ins	945.61	3,034.73	-2,089.12
Payroll Processing	1,362.38	1,653.58	-291.20
Total Staff	104,016.87	123,973.36	-19,956.49
RETIREE MEDICAL BENEFITS			
PERS Medical	23,299.26	28,439.53	-5,140.27
Delta Dental	5,770.17	5,770.17	0.00
Vision Care	1,809.36	1,744.74	64.62
Total RETIREE MEDICAL BENEFITS	30,878.79	35,954.44	-5,075.65
OUTSIDE PROFESSIONAL SERVICES			
Fiscal Analysis Consultant	14,512.63	0.00	14,512.63
Operational Consultant	78,689.49	0.00	78,689.49
Crime Insurance Policy	0.00	153.16	-153.16
Nixle Fee	3,182.70	3,182.70	0.00
Long Term Financial Planner	2,000.00	750.00	1,250.00
Emergency Prep Coordinator	51,518.57	62,644.33	-11,125.76
Accounting	16,049.64	23,283.18	-7,233.54
Actuarial Valuation	6,000.00	0.00	6,000.00
Audit	10,046.00	0.00	10,046.00
Bank Fee	25.00	0.00	25.00
Contra Costa County Expenses	2,228.01	7,003.61	-4,775.60
EI Cerrito Contract Fee	2,520,383.85	2,419,064.68	101,319.17
EI Cerrito Reconciliation(s)	-25,005.07	45,239.81	-70,244.88
IT Services and Equipment	6,187.25	5,525.00	662.25
Fire Engineer Plan Review	0.00	240.00	-240.00
Risk Management Insurance	10,862.00	0.00	10,862.00
LAFCO Fees	2,343.55	0.00	2,343.55
Legal Fees	6,706.80	3,522.42	3,184.38
Recruitment	175.00	8,706.00	-8,531.00
Temporary Services	2,548.91	0.00	2,548.91
Website Development/Maintenance	1,490.00	2,086.00	-596.00
Total OUTSIDE PROFESSIONAL SERVICES	2,709,944.33	2,581,400.89	128,543.44
COMMUNITY SERVICE ACTIVITIES			
Public Education	6,692.29	4,908.99	1,783.30
CERT Emerg Kits/Sheds/Prepared	0.00	1,637.51	-1,637.51
Community Shredder	900.00	2,470.50	-1,570.50
Community Sandbags	1,687.52	2,373.35	-685.83
Total COMMUNITY SERVICE ACTIVITIES	9,279.81	11,390.35	-2,110.54
DISTRICT ACTIVITIES			
Professional Development	5,844.00	5,734.60	109.40
Office			
Internet	2,123.81	2,632.42	-508.61
Office Equipment	60.60	314.29	-253.69
Office Expense	6,654.46	4,221.37	2,433.09
Office Supplies	3,411.54	906.16	2,505.38
Telephone	1,974.39	600.53	1,373.86
Office- Other	577.13	0.00	577.13
Total Office	14,801.93	8,674.77	6,127.16
Staff Appreciation	0.00	66.15	-66.15
Memberships	4,425.50	4,525.02	-99.52

02/10/25

Accrual Basis

Kensington Fire Protection District Profit & Loss Prev Year Comparison

July 2024 through January 2025

	Jul '24 - Jan 25	Jul '23 - Jan 24	\$ Change
Building Maintenance			
Janitorial Service	1,800.00	0.00	1,800.00
Miscellaneous Maint.	1,956.00	1,975.06	-19.06
Total Building Maintenance	3,756.00	1,975.06	1,780.94
Building Utilities/Service			
Other	1,560.00	0.00	1,560.00
Refuse Collection	2,190.16	2,088.20	101.96
Gas and Electric	17,493.75	3,084.45	14,409.30
Water/Sewer	805.05	3,241.61	-2,436.56
Building Utilities/Service - Other	479.94	517.93	-37.99
Total Building Utilities/Service	22,528.90	8,932.19	13,596.71
Total DISTRICT ACTIVITIES	51,356.33	29,907.79	21,448.54
Total Expense	2,974,901.13	2,782,626.83	192,274.30
Net Ordinary Income	3,091,148.64	2,883,045.99	208,102.65
Other Income/Expense			
Other Income			
Unrealized Gain/Loss	0.00	91,675.27	-91,675.27
Total Other Income	0.00	91,675.27	-91,675.27
Net Other Income	0.00	91,675.27	-91,675.27
Net Income	3,091,148.64	2,974,721.26	116,427.38

Kensington Fire Protection District
Public Safety Building Renovation Project Budget
January 2025

	Project Budget (11/20/2024)	Budget Adjustment	Project Budget (11/20/2024)	Expended 1/31/2025	Remaining Budget
<u>Public Safety Building:</u>					
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		982,740	978,886	3,854
Permits/Inspection/Testing	100,000	14,606	114,606	114,606	-
Construction/Project Management	458,047	5,603	463,650	463,650	-
Furniture, Fixtures, and Equipment	115,000		115,000	94,875	20,125
Legal Counsel	90,000		90,000	82,313	7,687
<u>Temporary Fire Station:</u>					
Construction Cost	604,289	(432)	603,857	603,857	-
Design/Engineering/Project Management	100,573	(83)	100,490	100,490	-
Relocation	251,566	13,733	265,299	260,158	5,141
Sub-Total:	<u>\$ 9,621,535</u>	<u>\$ 80,525</u>	<u>\$ 9,702,060</u>	<u>\$ 9,659,167</u>	<u>\$ 42,893</u>
Project Contingency Allowance	110,429	(80,525)	29,904	-	29,904
Total Project Budget	<u><u>\$ 9,731,964</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,731,964</u></u>	<u><u>\$ 9,659,167</u></u>	<u><u>\$ 72,796</u></u>



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: FY 2024-25 Mid-Year Budget Revisions
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board approves the Mid-Year Budget Revisions as reviewed with the Finance Committee.

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 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 reviewed the actual expenditures through December 31st and projected through June 30th to arrive at recommended mid-year budget revisions.

Revenue		
CERBT Disbursement	(\$8,007)	Equal to Retiree Health Benefits
Total Revenue	(\$8,007)	
Expenses		
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
Hazardous Vegetation Removal Grants	\$90,000	Based on grant applications/response
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
Total Expenses	\$137,075	
Change in Fund Balance	(\$145,081)	

The largest recommended increase of \$90,000 for the Hazardous Vegetation Removal Grant program is due to receipt of many applications, ~\$60,000 so far, as reported by Emergency Preparedness Coordinator, Johnny Valenzuela; expected to increase following the February 18th Library Event. This program's success is due to hard work of the Emergency Preparedness Committee and Coordinator. The Finance Committee agreed to this increase.

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. The committee discussed concerns about not seeing the line-item detailed mid-year contract review with Director Watt noting that there has never been a year where this report was not reviewed by the Finance Committee. I corrected this by pointing out that there was no fire contract mid-year budget review in at least 2023 and 2019, and emphasized the thorough contract review Ridgeline performed in the fiscal analysis of line-item detail; also stating that the contract with El Cerrito does not require this detail review if there is no significant change expected though does require the District be notified if there will be one:

H. The CITY shall inform DISTRICT of any operating cost areas which significantly exceed, (by \$5,000 or more), or are less than, the estimated annual fee for the year at issue, such as labor cost adjustments, additional communications costs, unforeseen capital and equipment needs, etc. The annual fee amount shall be adjusted accordingly for these unanticipated yet necessary expenditures. This provision does not lessen the responsibilities of the City and District to plan jointly for agreed to future expenditures of an identifiable nature. Disputes regarding these costs may be submitted to arbitration pursuant to Section VIII of this agreement.

Staff offered to request a mid-year budget detail to be included with the Monthly Financial Reports at the March Board meeting which the committee agreed to.

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
Capital Fund											
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
Ending Fund Balance - Capital Fund	\$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	\$2,085,732

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 budget remaining to complete project wrap up so there is no anticipated need to increase the budget as reflected in the five-year forecast:

	Project Budget (11/20/2024)	Budget Adjustment	Project Budget (11/20/2024)	Expended 12/31/2024	Remaining Budget
Public Safety Building:					
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
Temporary Fire Station:					
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

Recommended revisions increase the overall budget by \$137,075 and are included in the fund balance projection.

- 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>								
Revenue								
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
Total Revenue	\$5,888,721	\$6,206,146	\$0	\$0	\$6,206,146	\$6,198,139	(\$8,007)	\$6,198,139
Expenses								
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
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

**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
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
Subtotal: Professional Services	\$4,561,256	\$4,679,235	\$0	\$0	\$4,679,235	\$4,734,189	\$54,954	\$4,734,189
Community Service Activities								
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
Hazardous Vegetation Removal Grants	\$3,900	\$10,000			\$10,000	\$10,000	\$90,000	\$100,000
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
Subtotal: Community Services	\$23,416	\$39,474	\$0	\$0	\$39,474	\$36,974	\$87,500	\$126,974
District Activities								
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
Subtotal: District Activities	\$20,434	\$23,500	\$0	\$0	\$23,500	\$23,500	\$0	\$23,500
Office								
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
Subtotal: Office	\$14,993	\$12,168	\$0	\$0	\$12,168	\$20,839	\$8,671	\$20,839
Building Maintenance								
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
Subtotal: Building Maintenance	\$2,804	\$13,500	\$0	\$0	\$13,500	\$10,496	(\$1,804)	\$11,696
Building Utilities / Service								
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
Subtotal: Utilities / Service	\$15,163	\$21,266	\$0	\$0	\$21,266	\$37,195	\$15,929	\$37,195

**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
Contingency	\$20,000	\$20,000			\$20,000	\$0	(\$20,000)	\$0
Total Expenses	\$4,949,348	\$5,056,822	\$0	\$25,190	\$5,082,012	\$5,127,887	\$137,075	\$5,219,087
Net Operating Surplus / (Deficit)	\$939,373	\$1,149,323	\$0	(\$25,190)	\$1,124,133	\$1,070,252	(\$145,081)	\$979,052
Debt Service								
PSB Loan	\$87,912	\$141,570			\$141,570	\$141,570		\$141,570
Total Debt Service	\$87,912	\$141,570	\$0	\$0	\$141,570	\$141,570	\$0	\$141,570
Capital Outlay								
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
Total Capital Outlay	\$5,431,142	\$700,000	\$0	\$0	\$700,000	\$700,000	\$0	\$700,000
Change in Fund Balance	(\$4,579,681)	\$307,753	\$0	(\$25,190)	\$282,563	\$228,682	(\$145,081)	\$137,482
<i>From Fiscal Analysis</i>	<i>(\$4,579,681)</i>							<i>\$307,753</i>

Source: KFPD and Ridgeline

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%
Revenue					
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
Total Revenue	\$6,198,139	\$6,354,094	\$6,586,983	\$6,826,409	\$7,070,648
Expenses					
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

Kensington Fire Protection District
Operating Statement Detail

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
	Revised Budget	Projection	Projection	Projection	Projection
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
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
Subtotal: Professional Services	\$4,734,189	\$4,879,577	\$5,119,316	\$5,348,708	\$5,613,409
Community Service Activities					
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
Hazardous Vegetation Removal Grants	\$100,000	\$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
Subtotal: Community Services	\$126,974	\$40,658	\$41,877	\$43,133	\$44,427
District Activities					
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

**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: District Activities	\$23,500	\$24,205	\$24,932	\$25,680	\$26,450
Office					
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
Subtotal: Office	\$20,839	\$18,769	\$19,332	\$19,912	\$20,509
Building Maintenance					
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
Building Utilities / Service					
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
Total Expenses	\$5,219,087	\$5,292,169	\$5,543,492	\$5,784,827	\$6,061,873
Net Operating Surplus / (Deficit)	\$979,052	\$1,061,925	\$1,043,491	\$1,041,582	\$1,008,775
Debt Service					
PSB Loan	\$141,570	\$141,525	\$141,478	\$141,428	\$141,377
Total Debt Service	\$141,570	\$141,525	\$141,478	\$141,428	\$141,377
Capital Outlay					
Total Capital Outlay	\$0	\$0	\$0	\$0	\$0
Equipment & Furniture	\$0	\$0	\$0	\$0	\$0

**Kensington Fire Protection District
Operating Statement Detail**

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
	Revised Budget	Projection	Projection	Projection	Projection
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
Total Capital Outlay	\$700,000	\$0	\$0	\$84,413	\$0
Change in Fund Balance	\$137,482	\$920,400	\$902,013	\$815,741	\$867,398
<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
Fund Balance Detail

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
General Fund											
Beginning Fund Balance	\$9,202,122	\$4,290,690	\$4,208,824	\$4,901,101	\$5,565,867	\$6,219,284	\$6,830,075	\$7,467,392	\$8,101,961	\$8,698,483	\$9,333,079
Revenues	\$5,624,394	\$5,944,145	\$6,093,024	\$6,326,998	\$6,567,634	\$6,813,185	\$7,068,015	\$7,331,988	\$7,546,551	\$7,826,847	\$8,117,502
Expenditures	(\$4,949,348)	(\$5,360,657)	(\$5,433,694)	(\$5,684,970)	(\$5,926,255)	(\$6,203,250)	(\$6,419,927)	(\$6,674,574)	(\$6,914,652)	(\$7,143,934)	(\$7,371,805)
Capital Outlay	(\$5,881,093)	(\$700,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$398,604	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$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	\$55,098	\$53,701	\$52,270	\$50,877	\$49,521
Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance - General Fund	\$4,290,690	\$4,208,824	\$4,901,101	\$5,565,867	\$6,219,284	\$6,830,075	\$7,467,392	\$8,101,961	\$8,698,483	\$9,333,079	\$10,017,096
General Fund Balance Allocation											
EC Fire Contract Requirement	\$2,113,636	\$2,138,896	\$2,292,341	\$2,406,585	\$2,518,627	\$2,644,749	\$2,743,528	\$2,857,658	\$2,967,379	\$3,067,899	\$3,170,625
Available for General Uses	\$2,177,054	\$2,240,199	\$2,608,761	\$3,159,283	\$3,700,657	\$4,185,327	\$4,723,863	\$5,244,303	\$5,731,104	\$6,265,180	\$6,846,471
Total General Fund Balance	\$4,290,690	\$4,379,095	\$4,901,101	\$5,565,867	\$6,219,284	\$6,830,075	\$7,467,392	\$8,101,961	\$8,698,483	\$9,333,079	\$10,017,096
Special Tax Fund											
Beginning Fund Balance	\$197,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$200,827	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers	(\$398,604)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)
Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance - Special Tax Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund											
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
Ending Fund Balance - Capital Fund	\$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	\$2,085,732
TOTAL ENDING FUND BALANCE	\$5,758,220	\$5,895,702	\$6,816,101	\$7,718,114	\$8,533,855	\$9,401,253	\$10,305,439	\$9,286,652	\$10,171,821	\$11,106,610	\$12,102,828
<i>From Fiscal Analysis</i>		\$6,065,973	\$6,998,387	\$7,912,547	\$8,741,832	\$9,622,935	\$10,542,381	\$9,539,045	\$10,441,387	\$11,393,585	\$12,409,116

Source: KFPD and Ridgeline



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Acceptance of FY 2023-24 OPEB Actuarial GASB 75 Report
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board accept the FY 2023-24 OPEB Actuarial GASB 75 Report as prepared by Nicolay Consulting Group.

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
Schedule of contributions for measurement period ending June 30:		
Actuarially determined contributions (Exhibit 7)	\$0	\$0
Actual contributions ⁽¹⁾	0	0
Contribution deficiency/(excess)	\$0	\$0
Employer's Share of Benefit Payments	\$79,861	\$87,859
Demographic data for measurement period ending June 30:		
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
Key assumptions as of the Measurement Date:		
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.

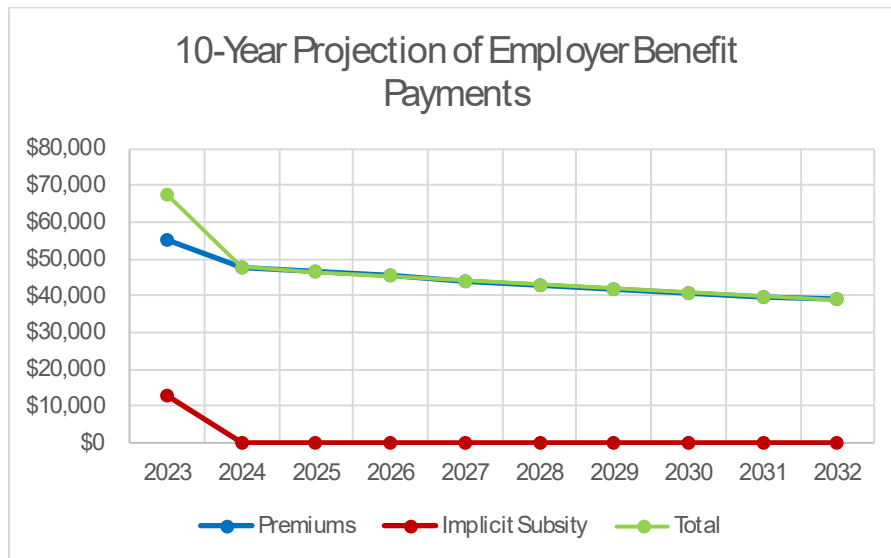
Change in TOL	Amount	Percentage
Liability Experience		
Expected Benefits Earned, Benefit Payments and Interest	(\$36)	(4%)
Actual Demographic and Other Experience	(\$227)	(28%)
New Premiums	<u>(\$12)</u>	<u>(1%)</u>
Total Liability Experience	(\$275)	(34%)
Changes in Assumptions		
Change in Trend	\$13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

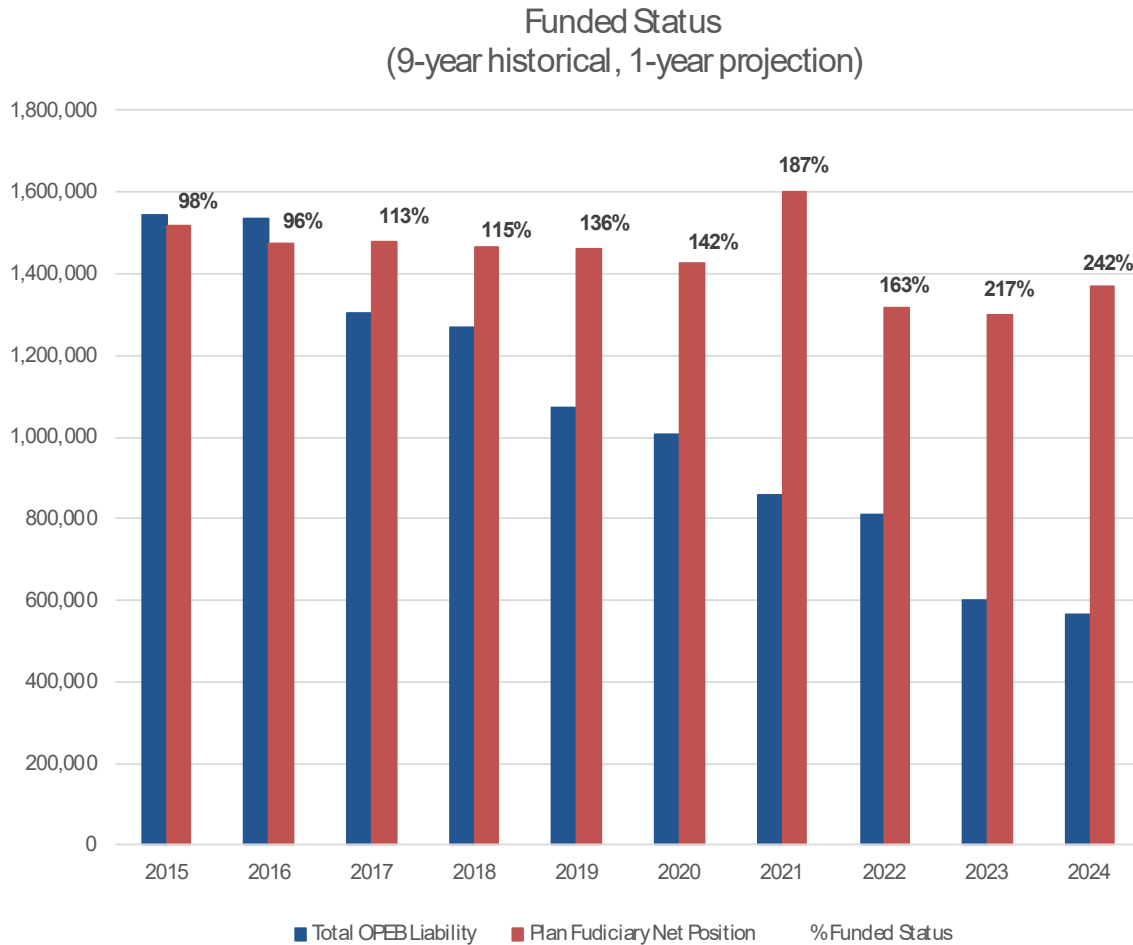
D) Breakdown of Explicit and Implicit Liabilities

	Explicit	Implicit	Total
Present Value of Future Benefits			
Actives	\$0	\$0	\$0
Retirees	586,782	12,312	599,094
Total	\$586,782	\$12,312	\$599,094
Actuarial Accrued Liability			
Actives	\$0	\$0	\$0
Retirees	586,782	12,312	599,094
Total	\$586,782	\$12,312	\$599,094
Normal Cost 2023-2024	\$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
<u>Total OPEB Liability</u>		
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)
Net change in Total OPEB Liability	(\$211,309)	(\$46,361)
Total OPEB Liability – beginning (a)	\$810,403	\$856,764
Total OPEB Liability – ending (b)	\$599,094	\$810,403
<u>Plan Fiduciary Net Position</u>		
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
Net change in Plan Fiduciary Net Position	(\$20,129)	(\$283,214)
Plan Fiduciary Net Position – beginning (c)	\$1,318,655	\$1,601,869
Plan Fiduciary Net Position – ending (d)	\$1,298,526	\$1,318,655
Net OPEB Liability - beginning (a) – (c)	(\$508,252)	(\$745,105)
Net OPEB Liability – ending (b) – (d)	(\$699,432)	(\$508,252)
Plan Fiduciary Net Position as a percentage of the TOL	217%	163%
Covered employee payroll	N/A	N/A
NOL as percentage of covered employee payroll	N/A	N/A

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)
Measurement as of June 30, 2022:	\$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)
Measurement as of June 30, 2023:	\$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 ¹
Equity	34.00%	7.12%
Fixed Income	41.00%	2.06%
REITs/TIPS	22.00%	4.53%
Others	3.00%	1.98%

¹JPMorgan 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

D) Sensitivity Analysis (Exhibit 3)

Sensitivity of the Net OPEB Liability to changes in the discount rate – The following presents the District’s Net OPEB Liability if it were calculated using a discount rate that is 1% point lower (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
Discount Rate			
1%	(\$749,568)	(\$50,136)	-7%
Base	(\$699,432)	-	-
-1%	(\$640,478)	\$58,954	8%
Trend Rate			
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
Components of OPEB Expense:		
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)	<u>(\$184,877)</u>	<u>(\$37,592)</u>

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)
Total Projected Earnings				\$70,657

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 ¹	\$0	\$0
Contributions to the Trust	\$0	\$0
Pay-go Payments by Employer Unreimbursed by the Trust	0	0
Active Implicit Rate Subsidy Transferred to OPEB	0	0
Total OPEB Contributions	\$0	\$0
Covered-employee payroll ²	N/A	N/A
Contributions as a percentage of covered-employee payroll	N/A	N/A

- ¹ Employers setting a discount rate based on the assumption that assets will be sufficient to cover all future benefit payments under the plan are assumed to annually make contributions equal to the actuarially determined contribution. Annual contributions made that are substantially less than the ADC would require additional support for use of a discount rate equal to the long-term expected return on trust assets.
- ² Covered-employee payroll 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 ¹	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

¹ 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
Difference Between Expected and Actual Plan Experience						
2024	(\$258,884)	1.000	-	(258,884)	\$0	\$0
Total	(\$258,884)			(\$258,884)	\$0	\$0
Change in Assumptions						
2024	\$62,927	1.000	-	\$62,927	\$0	\$0
Total	\$62,927			\$62,927	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings Investments						
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	
Totals:				(\$166,863)	\$126,898	\$0

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
Net Position	(\$826,330)	(\$641,452)

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
Actives		
Counts		
Total	0	0
Averages		
Age	N/A	N/A
Service	N/A	N/A
Retirees		
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
Inactive Participants with deferred benefits	<u>0</u>	<u>0</u>
Total Participants	7	9
Covered Dependents of Retirees		
Counts		
Spouses/Domestic Partners	2	4
Children	0	0
Total	<u>2</u>	<u>4</u>
Total Participants and Dependents	9	13

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
Total	7	0	0	0	0	0	0	0

* 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	Year	Increase in Premium Rates	
	Beginning	Pre-65	Post-65
	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	Plan	Pre-Medicare	Post-Medicare
	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	Age	Retiree	Spouse
	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

B) Actuarial Methods

Actuarial Cost Method	<p>Entry Age Normal</p> <p>An actuarial cost method under which the Actuarial Present Value of the Projected Benefits of each individual included in the valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this Actuarial Present Value allocated to a valuation year is called the Normal Cost.</p>
Amortization Methodology	<p>We used straight-line amortization. For assumption changes and experience gains/losses, we assumed Average Future Working Lifetime, averages over all actives and retirees (retirees are assumed to have no future working years). For asset gains and losses, we assumed 5 years.</p>
Financial and Census Data	<p>The 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

A) Key Terms

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.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Approve Resolution 2025-02 adopting the Local Hazard Mitigation Plan (LHMP) update prepared by Contra Costa County
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board approve Resolution 2025-02 adopting the Local Hazard Mitigation Plan update prepared by Contra Costa County.

Background

During 2023 and 2024, the District participated in the County's LHMP update. The County has now notified all agencies with an Annex included in the plan that CalOES and FEMA have approved the LHMP update pending local agency adoptions of the plan.

The attached resolution is in the form prescribed by the County with the LHMP Update KFPD Annex attached as well.

Fiscal Impact

There is no direct fiscal impact from adopting the Local Hazard Mitigation Plan; however, it will allow the District to seek federal grant funding in the future.

Due to the large file, please see the hyperlink to the Local Hazard Mitigation Plan below:

Attachments: [2024 Hazard Mitigation Plan – Kensington Fire Protection District Annex](#)



RESOLUTION 2025-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
KENSINGTON FIRE PROTECTION DISTRICT ADOPTING THE
LOCAL HAZARD MITIGATION PLAN UPDATE PREPARED BY CONTRA COSTA COUNTY**

WHEREAS, the Kensington Fire Protection District (“District”) recognizes the threat that natural hazards pose to people, economy, and property within the community; and

WHEREAS, disasters start and end at the local level, it is the inherent responsibility of local government to lead hazard mitigation and the reduction of risk and vulnerability to hazards; and

WHEREAS, the federal Disaster Mitigation Act requires proactive pre-disaster planning as a condition of receiving certain financial assistance under the Robert T. Stafford Act; and

WHEREAS, the Contra Costa County, in accordance with the federal Disaster Mitigation Act, has prepared a Local Hazard Mitigation Plan (LHMP); and

WHEREAS, the LHMP includes a plan for monitoring, evaluating, and future updates; and

WHEREAS, the LHMP was developed through engaging the partners in the process and soliciting input on the existing risks in each community; and

WHEREAS, the LHMP is a way to reduce or alleviate the loss of life, personal injury, and property damage that can result from a disaster through long- and short-term strategies; and

WHEREAS, the LHMP prepared by the Contra Costa County will be reviewed and approved by the California Governor’s Office of Emergency Services and Federal Emergency Management Agency.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Kensington Fire Protection District hereby:

1. Adopts the LHMP prepared by the Contra Costa County;
2. Will use the adopted and approved portions of the LHMP to guide pre- and post-disaster mitigation of the hazards identified.
3. Will coordinate the strategies identified in the LHMP with other planning programs and mechanisms under its jurisdictional authority.
4. Will continue with its support of the Steering Committee and continue to participate in the Planning Partnership as described by the LHMP.
5. Will help to promote and support the mitigation successes of all LHMP Planning Partners.

The foregoing resolution was duly adopted at a regular meeting of the Kensington Fire Protection District on the 19th day of February 2025 by the following vote of the Board.

**AYES:
NOES:
ABSENT:
ABSTAIN:**

Daniel Levine, President

Dean Richard Artis, Secretary



EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530
(510) 215-4450 • FAX (510) 232-4917
www.el-cerrito.org

DATE: February 14, 2025
TO: Mary Morris-Mayorga: General Manager
FROM: Eric Saylor: Fire Chief
RE: Fire Chief's Report for the February 2025 Fire District Board Meeting

Administration

Engineer Anthony Dawson was honored by the El Cerrito City Council with a proclamation and plaque as Firefighter of the year. Engineer Dawson was voted Firefighter of the Year 2024 by his department colleagues. One of Dawson's many contributions during the past year were the lead instructor at the joint Richmond-El Cerrito FF Academy.



Operations

The El Cerrito/El Cerrito-Kensington Fire Department hosted an open house for the new Station 55. The new station was retrofitted for earthquake standards since it sits on the Hayward Fault. Our firefighters will be safer living in the new station, ready to respond to our residents' emergencies during their stay in the station. Due to a Fair Labor and Standards Act (FLSA), firefighters work a 56-hour week without overtime; causing them to live in the station a minimum of two days at a time. During these long shifts, the indoor gym gives them a safe and clean environment to prepare for the next fire.



Mission: Protect Lives and Property
Integrity Accountability Teamwork Respect Professionalism



EL CERRITO-KENSINGTON FIRE DEPARTMENT



10900 San Pablo Avenue • El Cerrito • CA • 94530
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www.el-cerrito.org

Chief Saylor was invited to the Eaton (Pasadena) for a post incident review of the incident. During the review Chief Saylor focused on the effectiveness of evacuations, parking restrictions, and home hardening. The Chief participated in a helicopter tour of the burn scar through the neighborhoods in order to bring critical lessons back to Kensington. The fire department is constantly learning from relevant incidents across the country to ensure our residents are as safe as possible.



The El Cerrito/Kensington Fire Department made a huge leap by placing a new engine into service with a traditional push-in ceremony! The new engine will play a crucial role in keeping our community safe for many years to come.



Mission: Protect Lives and Property
Integrity Accountability Teamwork Respect Professionalism



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: General Manager's Report
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

For January and February, the District continues to advance initiatives which are highlighted here that may also be covered under other agenda items.

Annual Audit

The accounting team and auditor, Nigro & Nigro, continue work on completion of the fiscal year 2023-2024 annual audit. We plan to bring the financial statements and audit report to the Board in March.

Emergency Preparedness Committee 2025 Work Plan

The draft 2025 EPC Work Plan was reviewed by the committee with revisions incorporated into the plan which is listed later on the agenda.

Financial Processes

As will be discussed later in this meeting, we are providing a recommended update in financial institution which will allow us to continue refining the overall financial processes.

Neighbor Noise Complaint

We are working with the architect and mechanical engineer on ensuring that the new engine venting system is in compliance with code and noise regulations along with shielding if needed/required.

Open House

The Open House was very successful in attracting a large number of residents from the community for the opportunity to view the renovated Public Safety Building along with many historical items/photos and gain information on emergency preparedness. Thank you to Chief Saylor, Johnny Valenzuela, Raychel Jackson, Jose Castrejon, Tim Barry, and firefighters that assisted before/during/after the event.

Reorganization with KPPCSD

I have met and talked with KPPCSD's Interim General Manager, David Aranda, and legal counsel about a variety of items related to this.

USDA: Community Wildfire Defense Grant, Deadline: February 28, 2025

We have completed several registrations (SAM.gov, Unique Employer Identifier (UEI), identified a comprehensive approach for this grant application, been in contact with the USDA for additional guidance as well as to gain an established grant application link, and plan to submit this by the deadline.

Website

Work continues on this as we will be meeting with Streamline to evaluate website platform capabilities in conjunction with others available that may better facilitate meeting agendas, compliance, etc. In conjunction with that, we are working to organize posted items for ease of access.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Kensington Fire Protection District Board
RE: Emergency Preparedness Coordinator Report
SUBMITTED BY: Johnny Valenzuela, Emergency Preparedness Coordinator

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

1. Community Event/Engagement

- 1/29/2025 Avon Firewise Risk Assessment
- 1/29/2025 Kingston Firewise Risk Assessment
- 2/2/2025 Wildcat Firewise Zoom Meeting
- 2/08/2025 KFPD Open House
- 2/10/2025 Edgcroft Firewise Risk Assessment

2. District Communications/ Publications

- March Outlook Article
- 1/10/2025 Nextdoor Wind Advisory
- 1/10/2025 Facebook Wind Advisory
- 1/18/2025 Nextdoor Partners in Preparedness
- 1/20/2025 Nextdoor Seismic Retrofit Programs
- 1/22/2025 Nextdoor Open House
- 1/22/2025 Facebook Open House
- 1/31/2025 Nextdoor Sandbags
- 2/6/2025 Nextdoor Video Open House Invite
- 2/6/2025 Facebook Video Open House Invite

3. Initiatives/ Deliverables

- Add resident emails to the Red Flag Warning Email List
- Monitor Local Alerts / Support Department Communication
- Ongoing Firewise Community Support
- Support Fire Prevention Division Inspection/Assessment/Outreach
- Provide information to inbound calls/email inquiries
- Monitor Sandbag staging area (inventory and packing materials)
- Distribute Evacuation Readiness Campaign Material per resident request
- County Public Works hydrant maintenance request
- Campaign Partners in Preparedness
- Open House Coordination
- Risk Assessment Coordination ECK Fire Marshal Scheduling
- Coordinating Firewise Development:
 - Arlmont

February 19, 2025

Emergency Preparedness Coordinator's Report

- Amherst/Ardmore
- Avon
- Beloit
- Cerrito Canyon
- Edgecroft
- Highland/Kenyon
- Kingston
- 700 Coventry
- York
- Hazard Vegetation Removal Reimbursement Grant Program Support
- Facilitate meeting between Firewise Leads and Make El Cerrito Fire Safe
- Update webpage with CPR Course Information / Open House
- Facilitate DFSC and Maybeck Firewise meeting for Home Hardening Event
- Logistics for Tilden Firewise Annual Meeting
- Library 2.18 event logistics
- Measure X support and project validation
- Initial Planning for Block Event for Colgate

4. Meeting

- 1/13/2025 ConFire Coordination
- 1/14/2025 Avon Firewise Development
- 1/15/2025 KFPD Monthly Board Meeting
- 1/16/2025 Maybeck Support
- 1/17/2025 Maybeck Meeting
- 1/17/2025 Avon Firewise Support
- 1/17/2025 ECK Fire Coordination
- 1/21/2025 Maybeck Firewise Support
- 1/23/2025 Redtail Ridge Support
- 1/23/2025 KFPD Emergency Preparedness Committee Meeting
- 1/24/2025 Maybeck Firewise Support
- 1/25/2025 El Cerrito Firesafe re: Red Flag Parking Pilot
- 1/26/2025 Wildcat Firewise Support
- 1/27/2025 GM Coordination
- 1/27/2025 Redtail Ridge Support
- 1/28/2025 Fire Chief Update
- 1/29/2025 EP Committee Coordination
- 1/30/2025 Maybeck Firewise Support
- 1/31/2025 DFSC Coordination
- 1/31/2025 Redtail Ridge Support
- 2/3/2025 ConFire Coordination
- 2/3/2025 Open House Logistics
- 2/6/2025 ConFire Coordination
- 2/7/2025 Open House Logistics

February 19, 2025

Emergency Preparedness Coordinator's Report

- 2/10/2025 Haz Reimbursement Grant Site Visit- Highland
- 2/10/2025 Haz Reimbursement Grant Site Visit- Cowper
- 2/10/2025 Haz Reimbursement Grant Site Visit- Lawson
- 2/10/2025 Haz Reimbursement Grant Site Visit- Lawson
- 2/10/2025 Haz Reimbursement Grant Site Visit- Amherst
- 2/10/2025 Haz Reimbursement Grant Site Visit- Jessen
- 2/10/2025 Kingston Firewise re: Firesafe Council
- 2/10/2025 Wildcat Haz Veg Grant Support



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Approve Resolution 2025-01 Designating Persons Authorized To Sign And Act On Matters Related To Five Star Bank
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board adopt Resolution 2025-01 Designating Persons Authorized To Sign And Act On Matters Related To Five Star Bank.

Background

At the October 16, 2024 Board of Directors meeting, staff reviewed the updated Mechanics Bank Public Entity Banking Resolution as well as the District's resolution. Staff committed to bring back a recommendation for a change in financial institution along with updated processes.

After reviewing financial institution options, staff recommends that the District transfer from Mechanics Bank to Five Star Bank. Five Star Bank has a dedicated and very responsive Government Banking division along with streamlined processes for managing accounts. In addition, California Special District's Association is a partner with Five Star Bank, so the bank is very familiar with the needs of special districts and public agencies. KPPCSD is a current customer that has positive feedback on services provided by the bank.

Once approved, Resolution 2025-01 authorizes the General Manager to take the necessary steps to open the account(s) which will include transfer of funds from Mechanics Bank and closing that account. The District will be opening a checking account and possibly a money market account if needed for earnings to offset fees. To open the District's account(s), Five Star Bank requires the attached Certificate for Deposit of Monies signed by the General Manager and Signature Letter including account signers with nothing required to be taken physically into the bank. Once those are completed and electronically sent to the bank, Five Star Bank's Government Banking division will work with staff to implement online banking including administration of users which will allow the addition of initiators and approvers for transactions to facilitate segregation of duties within the system.

Fiscal Impact

There are no anticipated banking fees; however, the change is expected to improve the flow of financial transactions and utilization of resources.

Attachments: Resolution 2025-01 Designating Persons Authorized To Sign And Act On Matters Related To Five Star Bank
Five Star Bank Contract for Deposit of Monies
Signature Letter
Five Star Bank, Company Fact Sheet
Five Star Bank, Government Banking Group



RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT DESIGNATING PERSONS AUTHORIZED TO SIGN AND ACT ON MATTERS RELATED TO FIVE STAR BANK

WHEREAS, the Kensington Fire Protection District ("District") has selected Five Star Bank as its banking institution and will establish accounts therein; and

WHEREAS, the District desires to designate the persons authorized to sign and act on behalf of the District on matters related to Five Star Bank; and

WHEREAS, the District desires to authorize the General Manager of the District, as may be appointed from time to time, as a person who may sign and act on behalf of the District on matters related to Five Star Bank the members of the District Finance Committee, as may be appointed from time to time, as such persons who may sign and act on behalf of the District on matters related to Five Star Bank which is submitted by the General Manager as a Signature Letter; and

WHEREAS, the District further desires to authorize the members of the District Finance Committee, as may be appointed from time to time, as such persons who may sign and act on behalf of the District on matters related to Five Star Bank which is submitted by the General Manager as a Signature Letter; and

WHEREAS, such authorization requires the submission of a Five Star Bank Contract for Deposit of Monies, attached hereto and incorporated herein ("Contract for Deposit of Monies") that is signed by the General Manager on behalf of the District; and

WHEREAS, the District desires to authorize the General Manager to submit the Signature Letter and Contract for Deposit of Monies to Five Star Bank; and

WHEREAS, the District further desires to authorize future changes to its banking authorizations as the individual appointed as General Manager and members of the Finance Committee, which may change from time to time.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Kensington Fire Protection District hereby designates the General Manager and members of the District Finance Committee as the persons authorized to sign and act on behalf of the District on matters related to Five Star Bank.

The foregoing resolution was duly adopted at a regular meeting of the Kensington Fire Protection District on the 19th day of February 2025 by the following vote of the Board.

AYES:

NOES:

ABSENT:

ABSTAIN:

Daniel Levine, President

Dean Richard Artis, Secretary



Contract for Deposit of Monies

THIS CONTRACT, relating to the deposit of monies, as of February 19, 2025, between Mary A. Morris-Mayorga, (hereafter designated "Treasurer" acting in his or her official capacity as General Manager (Treasurer, Finance Director, etc.) of Kensington Fire Protection District (hereinafter designated "Depositor"), and Five Star Bank (hereinafter designated "Depository"), having a shareholder's equity of Two Hundred and Eighty Five Million, Seven Hundred Seventy Four Thousand Dollars (\$285,774,000) as of December 31, 2023.

WITNESSETH

WHEREAS, the Treasurer proposes to deposit in the Depository from time to time, commencing on February 19, 2025, monies in his/her custody in an aggregate amount on deposit at any one time not to exceed the total shareholder's equity of the Depository, and said monies will be deposited subject to Title 5, Division 2, Part 1, Chapter 4, Article 2 (commencing with Section 53630) of the Government Code of the State of California; and WHEREAS, said provisions of the Government Code requires the Treasurer to enter into a contract with the Depository, setting forth the conditions upon which said monies are deposited; and

WHEREAS, in the judgment of the Treasurer, this contract is to the public advantage;

NOW, THEREFORE, it is agreed between the parties hereto as follows:

1. This contract cancels and supersedes any previous contracts between the Treasurer and the Depository relating to the method of handling and collateralization of deposits of monies.
2. This contract, but not the deposits then held hereunder, shall be subject to termination by the Treasurer or the Depository at any time upon 30 days written notice. Deposits may be withdrawn in accordance with the agreement of the parties and applicable federal and state statutes, rules and regulations. This contract is subject to modification or termination upon enactment of any statute, rule or regulation, state or federal, which, in the opinion of the Administrator of the Local Agency Security, is inconsistent herewith, including any changes relative to the payment of interest upon monies so deposited by the Treasurer. Upon notification from the Administrator, the Treasurer may withdraw deposits in the event the Depository fails to pay assessments, fines, or penalties assessed by the Administrator.
3. Interest shall accrue on any monies so deposited as permitted by any act of the Congress of the United States or by any rule or regulation of any department or agency of the Federal Government adopted pursuant thereto. If interest may be legally paid, all monies deposited in accordance with this contract shall bear interest at a rate agreed upon by the Treasurer and the Depository.
4. The Depository shall issue to the Treasurer at the time of each inactive deposit, a receipt on a form agreed to by the Depository and the Treasurer, stating the interest to be paid, if any, the duration of the deposit, the frequency of the interest payments, and the terms of withdrawal. Each such deposit receipt is by reference made a part of this contract.
5. As security for said deposit, the Depository shall at all times maintain with the Agent of Depository named herein, commencing forthwith, eligible securities having a market value in excess of the actual total amount of local agency monies on deposit with the depository as per Government Code 53652. If the eligible security is determined by the Administrator of the Local Agency Security of the State of California in accordance with Government Code Section 53661 to be not qualified to secure public deposits, additional security shall be substituted immediately by the depository, as necessary, to comply with the requirements of this Paragraph.



6. Eligible securities are those listed in Government Code Section 53651, which may include the use of letters of credit issued by the Federal Home Loan Bank of San Francisco pursuant to Government Code 53651(p).
7. The Agent of Depository, authorized by the Treasurer and the Depository to hold the eligible securities posted as collateral under this contract is U.S. Bank (See Section 8 below). Said Agent of Depository has filed with the Administrator of Local Agency Security of the State of California an agreement to comply in all respects with the provisions of Title 5, Division 2, Part 1, Chapter 4, Article 2 (commencing with Section 53630) of the Government Code.
8. Authority for placement of securities for safekeeping in accordance with Government Code Section 53659 is hereby granted to the Agent of Depository, including placement with any Federal Reserve Banks or branch thereof, pursuant to Government Code Section 53657, or the Federal Home Loan Bank of San Francisco.
9. If the Depository fails to pay all or part of any deposits of the Treasurer which are subject to this contract when ordered to do so in accordance with the terms of withdrawal set forth on the deposit receipt (which is by reference made a part hereof), the Treasurer will immediately notify, in writing, the Administrator of the Local Agency Security. Action of the Administrator in converting the collateral required by Paragraph 5 above for the benefit of the Treasurer is governed by Government Code Section 53665.
10. The Depository may add, substitute, or withdrawal eligible securities being used as security for deposits made hereunder in accordance with Government Code Section 53654, provided the requirements of Paragraph 5 above are met.
11. The Depository shall have and hereby reserves the right to collect the interest on the securities, except in cases where the securities are liable to sale or are sold or converted in accordance with the provisions of Government Code Section 53665.
12. The Depository shall bear and pay the expense of transportation of eligible securities to and from the designated Agent of Depository.
13. This contract, the parties hereto, and all deposits governed by this contract shall be subject in all respects to Title 5, Division 2, Part 1, Chapter 4, Article 2 (commencing with Section 53630) of the Government Code, and of all other state and federal laws, statutes, rules and regulations applicable to such deposits, whether now in force or hereafter enacted or promulgated, all of which are by this reference made a part hereof.
14. The Treasurer named herein waives the right to collateral based on insurance provided by the Federal Deposit Insurance Corporation not to exceed the maximum amount insured pursuant to federal law, in accordance with Government Code Section 53653.

IN WITNESS WHEREOF, the Treasurer, in his/her official capacity has signed this contract in duplicate and the Depository has caused this contract to be executed in like number by its duly authorized officers.

PUBLIC ENTITY NAME

FIVE STAR BANK

Kensington Fire Protection District

NAME OF AUTHORIZED PERSON

NAME OF AUTHORIZED PERSON

Mary A. Morris-Mayorga, General Manager

Heather Luck, SVP, Chief Financial Officer

SIGNATURE OF AUTHORIZED PERSON

SIGNATURE OF AUTHORIZED PERSON



Board of Directors
 Daniel Levine (President)
 Danielle Madugo (Vice-President)
 Rick Artis (Secretary)
 Rodney Paul
 Jim Watt

February 19, 2025

Five Star Bank
 2240 Douglas Blvd., Suite 100
 Roseville, CA 95661

To Five Star Bank ("Bank"):

I, Mary A. Morris-Mayorga, General Manager, of Kensington Fire Protection District ("Depositor") whose Federal Tax ID Number is 94-6000808, certify that the resolutions on this document are correct and that the following individuals ("Authorized Signers") are authorized to sign on all the Depositor's accounts and services with Five Star Bank as indicated below:

Signer Legal Name, Title	State DL/ID #	ID Issue Date	ID Exp. Date	Signature	Authorization/ Powers <small>Select all that apply from options (1) (2) (3) (4) below</small>
Mary A. Morris-Mayorga, General Manager					(1), (2), (3), (4)
Dean Richard Artis, Director					(1), (2)
Jim Watt, Director					(1), (2)

I, Mary A. Morris-Mayorga, further certify that subject to the Bank's Account Agreement, Contract for Deposit of Monies, and other related agreements with the Bank, Authorized Signers are authorized to exercise from one or more of the following powers related to bank accounts and services on behalf of the Depositor as indicated above for each of the respective signers:

- (1) Establish, operate and close accounts;
- (2) Sign checks, drafts, or orders for payment of money or otherwise withdraw or transfer funds on deposit with Five Star Bank;
- (3) Enter into service agreements for electronic banking and other depository services, merchant services and credit cards;
- (4) Give instructions, either orally or in writing, for transfer of funds electronically or other medium acceptable to the Bank subject to the Bank's terms and conditions for such services.

Signer Name	Email Address	Bus. Phone #	Mobile Phone #	Passcode*
Mary A. Morris-Mayorga	mmayorga@kensingtonfire.org	(510) 527-8395		
Dean Richard Artis	rartis@kensingtonfire.org			
Jim Watt	jwatt@kensingtonfire.org			

*A Passcode is required if one is not already on file with the Bank for the respective Authorized Signer. A unique security passcode is to be provided for each signer as an enhanced verification method to identify signers when they contact the bank. The Passcode can be a single word or short phrase that is 5 – 30 characters in length, unique to the signer, easy to remember and hard for someone else to guess. Signers may contact the bank directly to provide their selected Passcode if preferred.

Five Star Bank Signature Letter

February 19, 2025

Page 2

The undersigned certifies that the above authorizations, resolutions and/or powers have been duly adopted by the governing body of the Depositor and are in full force and effect as of the date executed below. This letter supersedes all prior authorizations, resolutions, or powers with respect to accounts with the Bank and the Bank may rely on the authorizations, resolutions or powers contained in this letter until written notice of amendment has been received and the Bank has a reasonable opportunity to act on the notice.

Sincerely,

Mary A. Morris-Mayorga, MBA, CSDM
General Manager



FIVE STAR BANK

Five Star Bank Facts

Asset Size:
\$3.9 Billion

Website:
www.fivestarb.com

NASDAQ Ticker:
FSBC

National Recognition

S&P Global Market Intelligence
Top 20 Best-Performing Community Banks
2023
with assets between \$3B and \$10B

Raymond James Community Bankers Cup Winner
2023
Ranked in top 10% of community banks in the nation

Piper Sandler's Sm-All Stars
2023
Recognized for outperformance on growth, profitability, asset capital and capital

Ratings & Rankings

Bauer Financial

5 Stars (out of 5)

Findley Report

Super Premier Performing Bank

IDC

Superior Rating

Sacramento Business Journal

Best Places to Work 2023
Fastest Growing Companies 2024

About Five Star Bank

Five Star Bank was founded in 1999 by a group of entrepreneurs who wanted to create the kind of personalized banking services they desired themselves - services inspired by partnership and defined by shared vision and goals. Today, Five Star Bank is guided by purpose-driven banking, community stewardship, regional and industry expertise, a speed to serve and a commitment to economic development. As a premier business bank, we provide our clients with the highest level of service and trust.

Exceptional Products & Services

Specialized Lending

- Equipment Financing
- Business Lending & Lines of Credit
- Commercial Real Estate
- Government
- Construction
- Small Business Administration (SBA)
- Manufacturing & Distribution
- Healthcare
- Manufactured Housing, RV & Self Storage
- Nonprofit
- Agriculture, Ag-Tech & Wineries
- Practice Finance
- Venture Banking, Technology & Start-Up
- Professional Services

Treasury Management Solutions

- Online Banking
- Positive Pay (Payee Validation, ACH Positive Pay and Account Recon)
- Automated Clearing House (ACH)
- Wire Transfers
- Bill Pay
- Integrated Payables
- Corporate Purchasing Cards
- Lockbox
- Integrated Receivables and Remittance (Remit Plus Express)
- Remote Deposit Capture and Mobile Deposit
- Merchant Services
- Cash Vault and Smart Safe Services
- Zero Balance Account
- Credit Sweep
- FDIC Insured Cash Sweep (ICS)
- Certificate of Deposit Registry Services (CDARS)

Government Banking Group

Reagan Ballo, CTP

Vice President / Managing Director of Government Banking
rballo@fivestarb.com | 916.660.5752

Keri Ruloph

Relationship Manager / Government Banking
kruloph@fivestarb.com | 530.924.5123





“ Five Star Bank is your bank for Safety, Liquidity, and Yield. ”

REAGAN BALLO

Vice President
Managing Director
Government Banking Group



What can we do for you?

SAFETY

- Funds collateralized at all times or fully FDIC insured*
- Well-capitalized under applicable regulatory guidelines
 - Common Equity Teir 1 captial ratio of 9.07% (as of 12/31/2023)
- IDC Financial Publishing Rating: Superior

LIQUIDITY

- Same day funds access with checks and wire transfers**
- Deposit accounts to match your cash flow needs from day one to five years
- Choose from Public Funds checking, money market accounts, or certificates of deposit (CDs)

YIELD

- Competitive rates on money market accounts and CDs
- Interest paid monthly for money market accounts and quarterly for CDs

RELATIONSHIP MANAGEMENT


- Direct access to your banker 24/7
- Responsive support team
- Banking solutions customized to your organization


*Using IntraFi Network LLC

**Outgoing wire transfer requests must be submitted by 2:30 PM PST for same day access, excluding weekends and holidays

REAGAN BALLO

Vice President
Managing Director
Government Banking Group

 (916) 660 - 5752

 rballo@fivestarbanc.com

 www.fivestarbanc.com

NASDAQ: FSBC







KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Introduction by title only of new Board *Policy 1175 OPEB Funding, Use, and Reporting*
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Following introduction by title only, staff recommends the Board consider approving new *Policy 1175 OPEB Funding, Use, and Reporting* and waive the first reading.

Background

Dmitry Semenov, Ridgeline, recommended an Other Post-Employment Benefits (OPEB) policy as a component of the KFPD Fiscal Analysis. Staff has developed a draft policy for the Board to review and consider approval for proceeding to a second reading.

The new *Policy 1175 OPEB Funding, Use, and Reporting*, documents the District's OPEB and CERBT funding, utilization, and participation:

- the District provides post-retirement health benefits (medical, dental and vision) to and pays 100% of the premiums for a closed group of former employees (plus surviving spouses) who retired from the District;
- the District elected to participate in the California Employers' Retiree Benefit Trust (CERBT) in 2008 and contributed \$1,165,000 to CalPERS (CERBT's administrator);
- CERBT is an irrevocable trust fund organized under Section 115 of the Internal Revenue Code (IRC) that allows public employers to prefund future costs of OPEB;
- OPEB Liability is currently fully funded so no additional contributions are needed;
- CERBT and the IRC allows disbursement of OPEB costs (insurance premiums) which the District requests/receives each year;
- there is no ability to withdraw overfunding until all participants have passed; and
- the District is required to complete OPEB cost reports using actuarial assumptions and methods that comply with Actuarial Standards of Practice and with Governmental Accounting Standards.

If the new policy is approved to proceed with, next steps are:

- second reading and policy adoption on March 19, 2025; and
- new *Policy 1175 OPEB Funding, Use, and Reporting* becomes effective on April 18, 2025.

Fiscal Impact

There is no fiscal impact from this policy.

Attachments: Policy 1175 OPEB Funding Use, and Reporting



KENSINGTON FIRE PROTECTION DISTRICT
POLICY MANUAL

Policy Number	1175
Policy Title	OPEB Funding and Reporting
Last Revision Date	/ /202

1175.00 Policy: The District provides post-retirement health benefits (medical, dental and vision) to a closed group of former employees (plus surviving spouses) who retired from the District and pays 100% of the premiums. This Policy documents the funding and reporting.

1175.10 Funding: In 2008, the District elected to participate in the California Employers' Retiree Benefit Trust (CERBT) to assure sustainability and contributed \$1,165,000 to CalPERS, the CERBT's administrator. CERBT is an irrevocable trust fund organized under Section 115 of the Internal Revenue Code (IRC) that allows public employers to prefund the future cost of their retiree health insurance benefits and other post-employment benefits (OPEB) for covered retirees. The Total OPEB Liability is currently fully funded so no additional contributions are needed.

1175.20 Use of Funds: The District will request reimbursement from CERBT for the OPEB costs paid each year for health, dental, and vision.

1175.30 Reporting: As a CERBT participating agency, the District is required to complete and provide periodic OPEB cost reports using actuarial assumptions and methods that comply with Actuarial Standards of Practice and with Governmental Accounting Standards. The District engages an actuarial for this work which is also needed for the annually audited financial statements. Every two years, a full valuation is required while a roll-forward valuation is required between valuations (provided the plan does not experience significant changes that would substantially alter the comparison between years). These valuations are used to prepare audit adjusting entries and for financial statement notes.

1175.40 Overfunding: When the actuarial valuation reflects that OPEB is fully funded (greater than 100%) any options the District has will be in accordance with the IRC and CERBT. Currently, there is no option for distribution of funds aside from disbursements for the annual OPEB costs which is done annually. Once all covered participants have passed and there is no remaining OPEB liability, the District could request for return of those funds.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Appointment of Rodney Paul to EPC (replacing Daniel Levine)
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

After recommendation by President Levine, the Board should consider approval of the appointment of Rodney Paul to the Emergency Preparedness Committee (EPC) to replace Daniel Levine.

Background

Policy 1140 – Committees of the Board of Directors contains the description, purpose, and process for establishing committees/members. The President appoints and announces Board members of the standing committees, subject to approval of the Board. Other policy language related to the EPC is listed below:

1140.20 The following shall be standing committees of the Board:

1140.21 A Finance Committee composed of two members of the Board of Directors.

1140.22 An Emergency Preparedness and Warning Systems Committee composed of two members of the Board of Directors, plus a supplemental number of members of the public as needed to fulfill the mission of the committee.

1140.60. The Board's standing Emergency Preparedness Committee shall be concerned with (1) recommendations for allocations of effort and funding of initiatives to make Kensington safer from potential civic emergencies, using a multi-hazard approach; (2) identifying opportunities for articulation with community members and other agencies to reduce risk and enhance evacuation procedures and public safety; (3) development of public education initiatives to accomplish the first two goals; (4) articulation with the KPPCSD standing committee on Emergency Preparedness, as well as other Local, County, and State agencies, to achieve the previous goal.

Fiscal Impact

There is no fiscal impact from this item.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Authorize the General Manager to proceed with required notifications pursuant to the reorganization
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board authorize the General Manager to proceed with notifying relevant parties of the pending reorganization with KPPCSD.

Background

As the Board is preparing to adopt a resolution to reorganize with the Kensington Police Protection and Community Services District, the notification of relevant parties must be done at least 21 days prior to adopting the Resolutions of Application. Per Government Code Sections 56157 and 56658:

56157. When mailed notice is required to be given to:

- (a) A county, city, or district, it shall be addressed to the clerk of the county, city, or district.
- (b) A commission, it shall be addressed to the executive officer.

56658. (a) Any petitioner or legislative body desiring to initiate proceedings shall submit an application to the executive officer of the principal county.

(b) (1) Immediately after receiving an application and before issuing a certificate of filing, the executive officer shall give mailed notice that the application has been received to each affected local agency, the county committee on school district organization, and each school superintendent whose school district overlies the affected territory. The notice shall generally describe the application and the affected territory. The executive officer shall not be required to give notice pursuant to this subdivision if a local agency has already given notice pursuant to subdivision (c) of Section 56654.

The parties identified include, but may not be limited to:

1. KPPCSD Clerk, Lynelle Lewis
2. El Cerrito City Clerk, Holly Charléty
3. Contra Costa LAFCO Executive Officer, Lou Ann Texeira
4. County Committee on School District Organization ("The staff contact person for County Committee matters is Deputy Superintendent Daniela Parasidis")
5. Superintendent of Schools in the District (WCCUSD: Kim Moses, CCCBOE: Lynn Mackey)

Upon Board approval, the General Manager will proceed with notifying the parties referenced above and any others as determined applicable.

Fiscal Impact

There will be minor costs for staff time associated with these notifications which is included in the budget.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Neighbor Lighting Concerns of Public Safety Building (PSB)
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board review options and consider approval of one of the following:

- authorize the General Manager to proceed with painting one side of the building at a cost not-to-exceed \$4,240; or
- authorize the General Manager to offer the neighbor funds to select the resolution on their own property which addresses lighting; or
- other as determined by the Board which could include no action.

Background

Over the course of several meetings, the Board has discussed the shadow and lighting concerns of the adjacent neighbor north of the PSB. While painting was suggested, there is concern that this would not address the issue which the architect confirmed. Additional suggestions were: installation of reflective siding on the PSB to better reflect sunlight or potential cost-sharing of installation of a skylight in the resident's home.

In assessing options, views of the lighting/shadow of the PSB were viewed over the years (attached) and it does not appear that enclosing the upstairs balcony created additional shadows from the building. It also does not appear that the color would decrease sunlight since the front window of the home seems to receive significant sun exposure depending on the time of day.

A skylight could increase sunlight and be relatively inexpensive to purchase; however, there is work associated in acquiring a permit as well as construction labor for installation. In addition, the architect advised that there are potential liability concerns related to the resident's roof warranty that the District should carefully consider. The architect pointed out that the height of the PSB has not increased and all has been done within building code as approved by the County.

Former Interim General Manager, Tim Barry, shared that he met with the neighbor a couple of times to discuss various complaints all of which were addressed with exception of the first:

1. Darker paint of the PSB causes darkness in their house where it was light before.
2. Building security light was shining too much into their yard (District installed lighting shield).
3. Northernmost parking lot light cast too much light into their yard (lowered pole and adjusted lighting).
4. Potential removal of hedge on property between house and PSB for installation of underground utilities in the space between property line and PSB (this was not necessary so no impact to hedge).
5. Concern about alleged harmful health effects of roof antennae and objected to antennae on the roof of the station (communicated this is within code and no evidence supports the health risk assertion).

As an alternative to painting one side of the PSB, the District could offer funds to the resident who could then evaluate options on their own property which may better address lighting.

Fiscal Impact

The fiscal impact will depend upon the Board's determination.

Attachments: Photo History of Sun Light and Shadows
 Paint quote from Gate View Paint
 Email from resident, 213 Arlington Avenue

Photo History of Sun Light and Shadows

July 2024 – enclosed deck, cloudy day, no shadow



Jun 2024 – full sun, no shadow



March 2020 – no window sunshade; no shadow



January 2021 – no window sunshade; no shadow



April 2019 – window sunshade; shadow cast on wall, not window



June 2018 – window sunshade; full sun



March 2018 – window sunshade; shadow cast on wall, not window



May 2011 – window sunshade; front façade in full shade



Subject: KFD Exterior wall coating.
From: jimgvpinc <jimgvpinc@aol.com>
Date: 2/13/25, 1:45 PM
To: jandiwatt@sbcglobal.net

GATE VIEW PAINTING Co, INC.
PO BOX 756
EL CERRITO, CA 94530
Lic 537003
Since 1983
P 510-620-0164
F 510-524-1793
C 510-301-6061
EPA Certified Lead Safe Firm

Quote #203

Kensington Fire Department
Kensington, Ca

Painting of (1) exterior North wall.
To include all shingles and (1) man door.
To Exclude eaves and gutters.

Wash/rinse area to be coated.
Apply (1) bonding coat.
Apply (2) finish coats.

Client responsible to have all items leaned up against the wall removed.

After completion, area to be left clean and orderly.

Total Labor & Materials: \$4,240.00 (3 coats)

Required Prevailing Wage Project
Terms: 5% Discount 10 days, net 30 day.

Thank you,
Jim Spain
GVP Inc.
C: 510-301-6061

Sent from [AOL Desktop](#)

Subject: New paint color on the Public Safety Building (PSB)

To the KFPD Board of Directors,

No other property has been more impacted by the PSB renovation than our property, not only by the on going construction but more importantly by the enclosure of the deck. The original design was considerate to our house by reducing the bulk of the building as it met our property. This not only visually looked sensitive but it also let more light and sun to shine in our direction.

Now that the deck has been enclosed we have less light and sun shining on our property making the interior of our house darker. Adding insult to injury the new dark paint color has further reduced the light shining in our house. We didn't realize how much light was reflecting from the PSB wall facing our house until the color was changed.

I urge the KFPD Board to repaint the Building to a lighter color, the previous color was light and inviting, this current color is uninviting and makes the building heavier to the eye. When the copper fascia eventually turns a bronze color it will match the existing color which will make the building even heavier.

The Building needs a lighter color not only for our sake but for the perception of a welcoming public building.

Regards,
The neighbors at 213 Arlington Ave.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Kensington Community Center (KCC) Audio Visual Options
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

This item is provided for information only at this time with additional information to be brought back to a future Board meeting.

Background

The District has experienced audio-visual challenges during Board and committee meetings held in the KCC with direction to the General Manager to identify options to address the issues. The Kensington Police Protection and Community Services District (KPPCSD) owns this facility and has also experienced issues. KPPCSD contracts with the City of San Pablo for information technology (IT) services and asked them to meet with both general managers at the KCC on February 13, 2025.

Two members of the IT team came to review the system including: internet service/provider, Wi-Fi, equipment, meeting configurations, and learn about the issues that the districts are encountering. They made several initial assessments which should address issues:

- Internet service is a standard service and should be upgraded to a business enterprise service which offers guaranteed, dedicated speeds;
- Placement of Wi-Fi will need to be more centralized (currently located at one end of the center opposite of small meeting rooms); and
- Hard wiring of the small meeting rooms would provide better Wi-Fi reliability.

The IT team is planning to do further investigation into internet service options (Comcast, AT&T, Sonic) and equipment to put together a recommended plan for the general managers to bring to the Boards for consideration. They did caution that it could take a little time as they need to contact each provider to determine whether those that are not currently an option (AT&T and Sonic) would be willing to bring dedicated fiber lines to the KCC. We hope to have information to provide at the March Board meeting.

Fiscal Impact

The fiscal impact will be identified once the full plan comes back from IT.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Approve the 2025 Emergency Preparedness Committee Work Plan
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board approve the 2025 Emergency Preparedness Committee (EPC) Work Plan.

Background

The EPC discussed and completed the draft 2025 EPC Work Plan on January 23, 2025. This format was introduced last year for several reasons:

- to confirm the Board's consensus on areas of focus with ultimate approval of the plan;
- as a tool for the EPC to plan, strategize, and facilitate completion of activities/projects; and
- for transparency on the work of the EPC.

Under "Questions/Resources Needed" and "Action Steps" there are items that are listed as "TBD (to be determined)" where the committee will update as these are identified during the work on the planned projects.

Fiscal Impact

There is no fiscal impact from this Work Plan.

Attachments: 2025 Emergency Preparedness Committee Work Plan



KENSINGTON FIRE PROTECTION DISTRICT
Emergency Preparedness Committee
January 23, 2025

Approved by KFPD Board of Directors on *pending* – February 19, 2025

2025 Emergency Preparedness Committee Work Plan		
Planned Projects	Questions/Resources Needed	Action Steps
1. Red Flag Parking Pilot Program - adopt a program based on the success of the El Cerrito Pilot to raise awareness and improve evacuation readiness.	<ul style="list-style-type: none"> • Coordination needed with KPPCSD/KPD/County - establish a subcommittee 	<ul style="list-style-type: none"> • Recommend streets
2. Continue refining and expanding the Hazardous Vegetation Removal Reimbursement Grant.	<ul style="list-style-type: none"> • Plant types/photos 	<ul style="list-style-type: none"> • Promote
3. Develop and promote specific action items for House Hardening to citizens (e.g. fire screens, etc.)	<ul style="list-style-type: none"> • Public outreach 	<ul style="list-style-type: none"> • Recommendations
4. Address hazardous vegetation on fire evacuation routes.	<ul style="list-style-type: none"> • County-right of way 	<ul style="list-style-type: none"> • TBD
5. Firewise development - to support Block Party organizations	<ul style="list-style-type: none"> • TBD 	<ul style="list-style-type: none"> • TBD
6. Determine next steps for Long Range Acoustic Devices (LRADs).	<ul style="list-style-type: none"> • TBD 	<ul style="list-style-type: none"> • TBD
7. Evacuation Drills/Guidelines and Communication Plan	<ul style="list-style-type: none"> • TBD 	<ul style="list-style-type: none"> • Communicate hazards



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Update on Street changes: road widening, parking, one-ways and next steps
SUBMITTED BY: Director Jim Watt
TRANSMITTED BY: Mary Morris-Mayorga, General Manager

Recommended Action

Director Watt has provided recommendations for discussion and consideration.

Background

See attached presentation material from Director Watt.

Fiscal Impact

Costs are not yet known.

Attachment: Improving Fire Safety submitted by Jim Watt

Improving Fire Safety

The Board's mission statement is to protect the community from fires, medical emergencies and other hazardous conditions.

As shown on the attachment, Kensington is approximately a mile in diameter, adjacent to El Cerrito and Berkeley, and shares a 1.3-mile border with Tilden (East Bay Regional Park). Arlington Ave, provides a wide and direct north-south route through the middle of Kensington, but there is no such route for east-west traffic.

Contra Costa County owns the public right-of-way, consisting of the street (often 22 feet including gutter), plus a 15-foot landscape and sidewalk strip on either side of the street, for a typical total width of about 50 feet. The telephone poles and fire hydrant water lines, run close to the curb and are often on opposite sides of the street. The street is maintained by Contra Costa County while the adjacent homes maintain the landscape strip and sidewalk.

Parking is typically allowed on one side of a street and many home owners use the street to park an extra car, reducing street use to 15 feet, or less. When two cars are traveling in opposite directions one car must often pull over to allow the other to pass. If the oncoming vehicle is a bus or fire engine (both typically requiring 10 feet of roadway) this requires oncoming traffic to find a pullout to allow these larger vehicles to pass. In an emergency situation, when vehicle traffic could be very intense, this would affect emergency vehicle access, just as it did in the 1991 Oakland fire and the recent LA fires.

As shown on the accompanying maps and photos Kensington currently has restricted two-way access from Arlington Avenue to Kensington's border with Tilden Park to the east. Should a fire start in Tilden Park backed by Diablo winds this could put all of Kensington at risk of a serious conflagration. Reducing this risk will require quick emergency access to the ridgeline and good residential access from the ridgeline.

The two most logical staging areas for fire-fighting equipment are the parking area at Kensington Hilltop School and Grizzly Peak Blvd. These are also low points along the ridgeline and thus the probably route of the most intense flames. Because of the existing street width fire engines will likely use the routes shown on Map 1. This route, shown in yellow, includes Purdue and Kenyon Avenues, which allow parking on one side thereby making emergency access difficult.

Map 2 indicates the route along Kenyon/Purdue which would be critical in an emergency while the attached pictures show how cars parked on these streets reduce traffic flow. It is assumed that eliminating parking is not an option and a street widening of about 6 feet would provide adequate access in both directions plus parking. Widening just the side without the telephone poles would be the least costly, but the most intrusive on one side of the street. Widening both sides by perhaps 3 feet would reduce the impact on one side and underground utilities but increase the costs. Both should be evaluated with cost estimates.

As of this writing we are waiting to hear back from John Gioia about the county's willingness to work with us on this project. This type of work will need the support of entire Fire Board and El Cerrito fire department, CC County, the cooperation of local homeowners and the financial assistance of PG&E. If implemented it could save lives and possibly eliminate another fire conflagration.

The ad hoc committee also needs to evaluate other temporary or permanent ways to improve emergency access. This includes several possibilities. One would be the requirement that cars cannot park on Purdue and Kenyon during red flag days in the area shown in yellow on the attached Map 1. Another possibility would be the creation one-way streets on Kenyon/Purdue and Beloit below Purdue. Finally, the ad hoc committee should consider implementing some of the recommendations made in the 1/8/20 research project done by U.C. Berkeley.

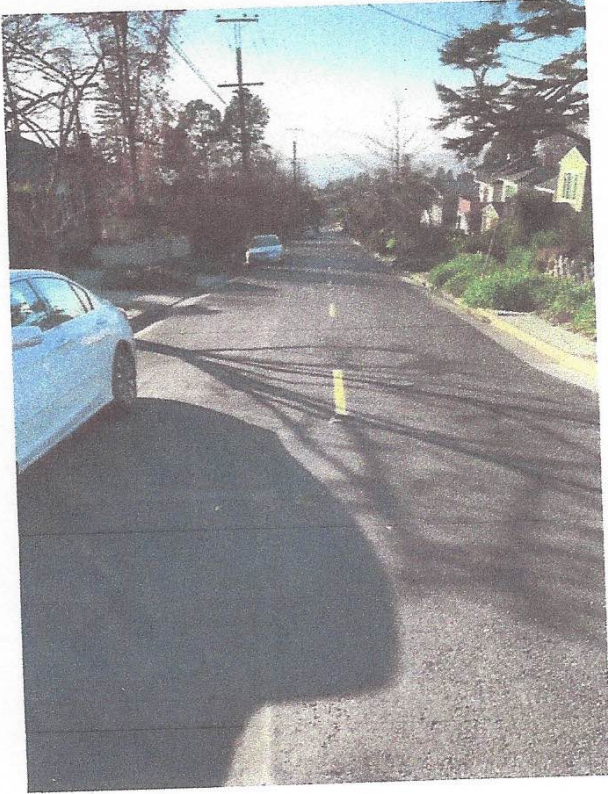
Map 1





Map data ©2025 200 ft

Map 2



Kenyon Avenue



Purdue Avenue



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Emergency Preparedness Committee Meeting - 1/23/25
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

For information only, no action is required.

Background

The Emergency Preparedness Committee met on January 23, 2025 and discussed the following topics:

- Discuss draft 2025 EPC Work Plan
The committee discussed the draft work plan as included in the packet and revised for Board approval at the February 19, 2025 meeting.
- Engaging volunteers and brief outline of Volunteer Policy for Board approval
This policy is being developed as recommended by County Risk Management and best practice which will include: general – purpose, definitions, and risk management/liability language; process/procedures -application/form(s).
- Review draft project list for Community Wildfire Defense Grant 2024 (FY25)
The Community Wildfire Defense Grant 2024 (FY25) West is open for applications and staff is in the process of identifying eligible projects which are described in the 2017 [El Cerrito - Kensington Wildfire Action Plan](#): maintaining defensible space; public outreach-EP coordinator
- Bay Area Urban Areas Security Initiative
Member Gluck provided an email from this group noting it may be beneficial to the committee to outreach with other groups. Her email will be forwarded to the committee.
- Discuss Los Angeles fires and lessons learned or ideas on what Kensington can do to prepare
The committee discussed and will incorporate this into the work plan.
- Launch campaign to aggressively promote Kensington resident enrollment in Nixle and correspondingly, solicit a KPD/KFD commitment to establish protocols for using this system in emergency situations
There was not enough time to discuss so this will be placed on a future meeting agenda.
- Promote use of the Watch Duty app for timely information about local wildfire activity
There was not enough time to discuss so this will be placed on a future meeting agenda.

Fiscal Impact

There is no fiscal impact identified at this time.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 19, 2025
TO: Board of Directors
RE: Finance Committee Meeting - 2/13/25
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

For information only, no action is required.

Background

The Finance Committee met on February 13, 2025 and discussed the following topics:

- Review FY2024-2025 Mid-Year Budget Adjustments to recommend Board approval
The committee reviewed the proposed operating budget adjustments, asked for clarifications on a variety of items, reviewed the rolling stock reserve and Public Safety Building project budget, and agreed with the budget adjustments including the addition of \$90,000 to the Hazardous Vegetation Removal Grant program. This item is covered under 4e in greater detail.
- Review FY2023-24 GASB 75 OPEB Actuarial Report to recommend Board approval
The committee received an overview and made inquiries, then agreed to advance to the Board (see 4f).

Fiscal Impact

The fiscal impact identified with each item is covered under the specific agenda item.