



KENSINGTON FIRE PROTECTION DISTRICT

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

Recommended Action

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

Background

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

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

1150.60 Budget control is maintained at the operational level. The General Manager is authorized to transfer budgeted amounts so long as District expenditures remain within the adopted budget, or as amended by the Board. Budget modifications that increase or decrease the overall annual budget must be approved by the Board. Since adoption of the final budget, it was incorrectly cited at a board meeting that many budget line items had changed; however, there have been two accounts: Operational Consultant increased by \$15,000 to reflect the need for additional assistance with Grant Writer decreasing by \$15,000 to reflect staff will apply for grants. In addition, the Board approved a budget amendment of \$25,190 for a finance position.

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

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

El Cerrito Fire Services Contract Fee

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

Rolling Stock Reserve

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

Description	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Projected	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
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 still remaining budget to complete wrap up of the project so there is no anticipated need to increase the budget which is reflected in the five-year forecast:

	Project Budget (11/20/2024)	Budget Adjustment	Project Budget (11/20/2024)	Expended 12/31/2024	Remaining Budget
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

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

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

Kensington Fire Protection District
Operating Statement Detail

Description	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025
	Projected	Budget	GM Amendments	BOD Approved Amendments	Current Budget	Projected	Mid-Year Adjustment	Revised Budget
<i>Inflation Factor</i>								
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

Kensington Fire Protection District
Operating Statement Detail

Description	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025	FYE 2025
	Projected	Budget	GM Amendments	BOD Approved Amendments	Current Budget	Projected	Mid-Year Adjustment	Revised Budget
Temp Services	\$3,991	\$5,000			\$5,000	\$2,549	(\$2,451)	\$2,549
Website Dev't/Maintenance	\$3,720	\$3,600			\$3,600	\$3,600		\$3,600
Wildland Vegetation Mgmt	\$4,000	\$4,120			\$4,120	\$4,120		\$4,120
Emergency Prep Coordinator	\$106,449	\$110,935			\$110,935	\$110,935		\$110,935
Grant Writer	\$0	\$15,000	(\$15,000)		\$0	\$0		\$0
Nixle (Everbridge) Fees	\$3,182	\$3,277			\$3,277	\$3,183	(\$94)	\$3,183
Long-Term Financial Planner	\$2,400	\$2,500			\$2,500	\$2,500		\$2,500
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
Firesafe Planning Grants	\$3,900	\$10,000			\$10,000	\$10,000		\$10,000
Community Sandbags	\$2,373	\$3,500			\$3,500	\$3,500		\$3,500
Volunteer Appreciation	\$0	\$500			\$500	\$500		\$500
Community Service - Other	\$0	\$500			\$500	\$500		\$500
Subtotal: Community Services	\$23,416	\$39,474	\$0	\$0	\$39,474	\$36,974	(\$2,500)	\$36,974
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

**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
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
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	\$47,075	\$5,129,087
Net Operating Surplus / (Deficit)	\$939,373	\$1,149,323	\$0	(\$25,190)	\$1,124,133	\$1,070,252	(\$55,081)	\$1,069,052
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	(\$55,081)	\$227,482
<i>From Fiscal Analysis</i>	<i>(\$4,579,681)</i>							<i>\$307,753</i>

Source: KFPD and Ridgeline

**Kensington Fire Protection District
Fund Balance Detail**

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

Kensington Fire Protection District
Operating Statement Detail

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
	Revised Budget	Projection	Projection	Projection	Projection
<i>Inflation Factor</i>		3.00%	3.00%	3.00%	3.00%
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
El Cerrito Recon	(\$42,866)	\$80,000	\$80,000	\$80,000	\$80,000
IT Services & Equipment	\$12,237	\$5,150	\$5,305	\$5,464	\$5,628
Fire Abatement Contract	\$5,513	\$5,513	\$5,788	\$5,788	\$6,078
Fire Engineer Plan Review	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377
Risk Mgmt Insurance	\$23,866	\$24,582	\$25,320	\$26,080	\$26,862

Kensington Fire Protection District
Operating Statement Detail

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
	Revised Budget	Projection	Projection	Projection	Projection
LAFCO	\$2,344	\$2,163	\$2,228	\$2,295	\$2,364
Legal Fees	\$29,707	\$12,360	\$12,731	\$13,113	\$13,506
Operational Consultant	\$120,279	\$5,000	\$5,150	\$5,305	\$5,464
Fiscal Consultant	\$19,752	\$0	\$0	\$0	\$0
Recruitment	\$175	\$0	\$0	\$0	\$0
Temp Services	\$2,549	\$0	\$0	\$0	\$0
Website Dev't/Maintenance	\$3,600	\$3,708	\$3,819	\$3,934	\$4,052
Wildland Vegetation Mgmt	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637
Emergency Prep Coordinator	\$110,935	\$114,263	\$117,691	\$121,222	\$124,859
Grant Writer	\$0	\$0	\$0	\$0	\$0
Nixle (Everbridge) Fees	\$3,183	\$0	\$0	\$0	\$0
Long-Term Financial Planner	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
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
Firesafe Planning Grants	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255
Community Sandbags	\$3,500	\$3,605	\$3,713	\$3,824	\$3,939
Volunteer Appreciation	\$500	\$515	\$530	\$546	\$562
Community Service - Other	\$500	\$515	\$530	\$546	\$562
Subtotal: Community Services	\$36,974	\$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
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

Kensington Fire Protection District
Operating Statement Detail

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
	Revised Budget	Projection	Projection	Projection	Projection
Subtotal: Office	\$20,839	\$18,769	\$19,332	\$19,912	\$20,509
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	\$5,129,087	\$5,292,169	\$5,543,492	\$5,784,827	\$6,061,873
Net Operating Surplus / (Deficit)	\$1,069,052	\$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
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	\$227,482	\$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