



## 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 31<sup>st</sup> and projected through June 30<sup>th</sup> to arrive at recommended mid-year budget revisions.

<b>Revenue</b>		
CERBT Disbursement	(\$8,007)	Equal to Retiree Health Benefits
<b>Total Revenue</b>	<b>(\$8,007)</b>	
<b>Expenses</b>		
Medical/Dental Insurance	\$177	Corrected calculation
Payroll Taxes	(\$43)	Based on projected wages
Payroll Processing	(\$303)	Projected charges
PERS Medical	(\$8,000)	Actual rates now known
Delta Dental	(\$108)	Actual rates now known
Vision Care	\$102	Actual rates now known
Accounting	(\$4,988)	Based on activity
Actuarial Valuation	\$3,000	Full report, next year update
Bank Fees	(\$25)	Stop payment fee
IT Services & Equipment	\$7,237	One time costs
LAFCO	\$244	Actual cost now known
Legal Fees	\$17,707	Reorganization/misc issues
Operational Consultant	\$34,149	Additional assistance needed
Recruitment	\$175	Exec Asst/Board Clerk
Temp Services	(\$2,451)	Not needed
Nixle (Everbridge) Fees	(\$94)	Actual cost known
Community Shredder	(\$2,500)	Updated estimate
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
<b>Total Expenses</b>	<b>\$137,075</b>	
<b>Change in Fund Balance</b>	<b>(\$145,081)</b>	

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

**Public Safety Building Budget**

At the Board of Directors meeting on January 15, 2025, the Public Safety Building project budget and expenditures was reported which was following resolution of outstanding construction change orders. There is 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		Project Budget (11/20/2024)	Expended 12/31/2024	Remaining Budget
	Budget (11/20/2024)	Budget Adjustment			
<b>Public Safety Building:</b>					
Construction - CWS	\$ 6,727,492	\$ 47,098	\$ 6,774,590	\$ 6,774,590	\$ -
Construction - District direct costs	191,828		191,828	185,742	6,086
PSB Renovation Design/Engineering	982,740	10,000	992,740	989,234	3,506
Permits/Inspection/Testing	100,000	12,917	112,917	112,917	-
Construction/Project Management	458,047	2,568	460,615	460,615	-
Furniture, Fixtures, and Equipment	115,000		115,000	94,875	20,125
Legal Counsel	90,000		90,000	75,467	14,533
<b>Temporary Fire Station:</b>					
Construction Cost	604,289		604,289	603,857	432
Design/Engineering/Project Management	100,573		100,573	100,490	83
Relocation	251,566	8,000	259,566	255,018	4,547
Sub-Total:	\$ 9,621,535	\$ 80,583	\$ 9,702,119	\$ 9,652,805	\$ 49,313
Project Contingency Allowance	110,429	(80,583)	29,846	-	29,846
<b>Total Project Budget</b>	<b>\$ 9,731,964</b>	<b>\$ -</b>	<b>\$ 9,731,964</b>	<b>\$ 9,652,805</b>	<b>\$ 79,159</b>

**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>								
<b>Revenue</b>								
Property Taxes	\$5,492,763	\$5,685,010			\$5,685,010	\$5,685,010		\$5,685,010
<i>Prop Tax Growth Rate</i>	4.34%	3.50%			3.50%	3.50%		3.50%
Special Taxes	\$200,827	\$201,000			\$201,000	\$201,000		\$201,000
Other Taxes (HOPTR)	\$25,000	\$25,000			\$25,000	\$25,000		\$25,000
Lease Income	\$0	\$0			\$0	\$0		\$0
Investment Income	\$106,445	\$232,136			\$232,136	\$232,136		\$232,136
Other Revenue	\$186	\$2,000			\$2,000	\$2,000		\$2,000
CERBT Disbursement	\$63,500	\$61,000			\$61,000	\$52,993	(\$8,007)	\$52,993
<b>Total Revenue</b>	<b>\$5,888,721</b>	<b>\$6,206,146</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,206,146</b>	<b>\$6,198,139</b>	<b>(\$8,007)</b>	<b>\$6,198,139</b>
<b>Expenses</b>								
Office Wages & Related								
Regular Wages	\$199,341	\$153,288		\$23,400	\$176,688	\$176,688		\$176,688
Vacation Wages	\$5,022	\$5,000			\$5,000	\$5,000		\$5,000
Medical/Dental Insurance	\$5,433	\$10,323			\$10,323	\$10,500	\$177	\$10,500
Payroll Taxes	\$16,335	\$12,109		\$1,790	\$13,899	\$13,856	(\$43)	\$13,856
Workers Comp / Life Insurance	\$3,035	\$3,156			\$3,156	\$3,156		\$3,156
Payroll Processing	\$2,695	\$2,803			\$2,803	\$2,500	(\$303)	\$2,500
Other	\$0	\$0			\$0	\$0		\$0
Subtotal: Office Wages & Related	\$231,861	\$186,679	\$0	\$25,190	\$211,869	\$211,700	(\$169)	\$211,700
Retiree Medical Benefits								
PERS Medical	\$46,750	\$48,000			\$48,000	\$40,000	(\$8,000)	\$40,000
CalPERS Settlement	\$0	\$0			\$0	\$0		\$0
CalPERS Repayment	\$0	\$0			\$0	\$0		\$0
Delta Dental	\$9,892	\$10,000			\$10,000	\$9,892	(\$108)	\$9,892
Vision Care	\$2,779	\$3,000			\$3,000	\$3,102	\$102	\$3,102
Subtotal: Retiree Medical Benefits	\$59,421	\$61,000	\$0	\$0	\$61,000	\$52,993	(\$8,007)	\$52,993
Outside Professional Services								
Accounting	\$49,581	\$50,000			\$50,000	\$45,012	(\$4,988)	\$45,012
Actuarial Valuation	\$3,000	\$3,000			\$3,000	\$6,000	\$3,000	\$6,000
Audit	\$20,500	\$20,500			\$20,500	\$20,500		\$20,500
Bank Fees	\$50	\$50			\$50	\$25	(\$25)	\$25
County Expenses	\$39,520	\$41,101			\$41,101	\$41,101		\$41,101
El Cerrito Contract Fee	\$4,149,718	\$4,320,657			\$4,320,657	\$4,320,657		\$4,320,657
El Cerrito Recon	\$77,554	(\$42,866)			(\$42,866)	(\$42,866)		(\$42,866)
IT Services & Equipment	\$10,348	\$5,000			\$5,000	\$12,237	\$7,237	\$12,237
Fire Abatement Contract	\$5,250	\$5,513			\$5,513	\$5,513		\$5,513
Fire Engineer Plan Review	\$240	\$3,000			\$3,000	\$3,000		\$3,000
Risk Mgmt Insurance	\$21,697	\$23,866			\$23,866	\$23,866		\$23,866
LAFCO	\$2,100	\$2,100			\$2,100	\$2,344	\$244	\$2,344
Legal Fees	\$14,347	\$12,000			\$12,000	\$29,707	\$17,707	\$29,707
Operational Consultant	\$29,655	\$71,130	\$15,000		\$86,130	\$120,279	\$34,149	\$120,279
Fiscal Consultant	\$5,248	\$19,752			\$19,752	\$19,752		\$19,752
Recruitment	\$8,706	\$0			\$0	\$175	\$175	\$175
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
<b>Subtotal: Professional Services</b>	<b>\$4,561,256</b>	<b>\$4,679,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,679,235</b>	<b>\$4,734,189</b>	<b>\$54,954</b>	<b>\$4,734,189</b>
<b>Community Service Activities</b>								
Public Education (Emergency Prep)	\$10,770	\$15,000			\$15,000	\$15,000		\$15,000
CERT Emergency Kits	\$2,402	\$2,474			\$2,474	\$2,474		\$2,474
Open Houses	\$0	\$2,000			\$2,000	\$2,000		\$2,000
Community Shredder	\$3,971	\$5,500			\$5,500	\$3,000	(\$2,500)	\$3,000
DFSC Matching Grants	\$0	\$0			\$0	\$0		\$0
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
<b>Subtotal: Community Services</b>	<b>\$23,416</b>	<b>\$39,474</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,474</b>	<b>\$36,974</b>	<b>\$87,500</b>	<b>\$126,974</b>
<b>District Activities</b>								
Election	\$0	\$0			\$0	\$0		\$0
Equipment	\$0	\$0			\$0	\$0		\$0
Vehicle Maintenance	\$0	\$0			\$0	\$0		\$0
Professional Dev't	\$2,483	\$5,000			\$5,000	\$5,000		\$5,000
Firefighter Apparel & PPE	\$1,500	\$1,500			\$1,500	\$1,500		\$1,500
Firefighter's Expenses	\$5,000	\$5,000			\$5,000	\$5,000		\$5,000
Staff Appreciation	\$2,500	\$2,500			\$2,500	\$2,500		\$2,500
Memberships	\$8,951	\$9,500			\$9,500	\$9,500		\$9,500
<b>Subtotal: District Activities</b>	<b>\$20,434</b>	<b>\$23,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,500</b>	<b>\$23,500</b>	<b>\$0</b>	<b>\$23,500</b>
<b>Office</b>								
Office Expenses	\$6,603	\$4,000			\$4,000	\$6,759	\$2,759	\$6,759
Office Supplies	\$2,728	\$2,000			\$2,000	\$3,338	\$1,338	\$3,338
Telephones	\$1,011	\$1,100			\$1,100	\$6,281	\$5,181	\$6,281
Internet	\$4,585	\$4,500			\$4,500	\$3,893	(\$607)	\$3,893
Office Equipment	\$0	\$500			\$500	\$500		\$500
Other	\$66	\$68			\$68	\$68		\$68
<b>Subtotal: Office</b>	<b>\$14,993</b>	<b>\$12,168</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,168</b>	<b>\$20,839</b>	<b>\$8,671</b>	<b>\$20,839</b>
<b>Building Maintenance</b>								
Building Maintenance	\$0	\$0			\$0	\$0		\$0
Gardening Services	\$0	\$2,400			\$2,400	\$1,200		\$2,400
Building Alarm	\$0	\$1,500			\$1,500	\$1,500		\$1,500
Medical Waste Disposal	\$0	\$2,200			\$2,200	\$2,200		\$2,200
Janitorial Services	\$0	\$2,400			\$2,400	\$3,000	\$600	\$3,000
Misc Maintenance	\$2,804	\$5,000			\$5,000	\$2,596	(\$2,404)	\$2,596
<b>Subtotal: Building Maintenance</b>	<b>\$2,804</b>	<b>\$13,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,500</b>	<b>\$10,496</b>	<b>(\$1,804)</b>	<b>\$11,696</b>
<b>Building Utilities / Service</b>								
Gas & Electric	\$5,692	\$12,000			\$12,000	\$32,418	\$20,418	\$32,418
Water / Sewer	\$5,397	\$5,000			\$5,000	\$1,610	(\$3,390)	\$1,610
Refuse Collection	\$3,171	\$3,266			\$3,266	\$2,167	(\$1,099)	\$2,167
Other	\$903	\$1,000			\$1,000	\$1,000		\$1,000
<b>Subtotal: Utilities / Service</b>	<b>\$15,163</b>	<b>\$21,266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,266</b>	<b>\$37,195</b>	<b>\$15,929</b>	<b>\$37,195</b>

**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
<b>Total Expenses</b>	<b>\$4,949,348</b>	<b>\$5,056,822</b>	<b>\$0</b>	<b>\$25,190</b>	<b>\$5,082,012</b>	<b>\$5,127,887</b>	<b>\$137,075</b>	<b>\$5,219,087</b>
<b>Net Operating Surplus / (Deficit)</b>	<b>\$939,373</b>	<b>\$1,149,323</b>	<b>\$0</b>	<b>(\$25,190)</b>	<b>\$1,124,133</b>	<b>\$1,070,252</b>	<b>(\$145,081)</b>	<b>\$979,052</b>
<b>Debt Service</b>								
PSB Loan	\$87,912	\$141,570			\$141,570	\$141,570		\$141,570
<b>Total Debt Service</b>	<b>\$87,912</b>	<b>\$141,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$141,570</b>	<b>\$141,570</b>	<b>\$0</b>	<b>\$141,570</b>
<b>Capital Outlay</b>								
Total Capital Outlay	\$0	\$0			\$0	\$0		\$0
Equipment & Furniture	\$0	\$0			\$0	\$0		\$0
PSB - Temp Facilities	\$0	\$0			\$0	\$0		\$0
PSB Renovation	\$5,881,093	\$700,000			\$700,000	\$700,000		\$700,000
PSB Loan - COI	\$0	\$0			\$0	\$0		\$0
PSB Loan Drawdown - Capital	(\$449,951)	\$0			\$0	\$0		\$0
PSB Loan Drawdown - Fin Costs	\$0	\$0			\$0	\$0		\$0
Fleet Replacement	\$0	\$0			\$0	\$0		\$0
<b>Total Capital Outlay</b>	<b>\$5,431,142</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$700,000</b>
<b>Change in Fund Balance</b>	<b>(\$4,579,681)</b>	<b>\$307,753</b>	<b>\$0</b>	<b>(\$25,190)</b>	<b>\$282,563</b>	<b>\$228,682</b>	<b>(\$145,081)</b>	<b>\$137,482</b>
<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%
<b>Revenue</b>					
Property Taxes	\$5,685,010	\$5,883,985	\$6,089,925	\$6,303,072	\$6,523,679
<i>Prop Tax Growth Rate</i>	3.50%	3.50%	3.50%	3.50%	3.50%
Special Taxes	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Other Taxes (HOPTR)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Lease Income	\$0	\$0	\$0	\$0	\$0
Investment Income	\$232,136	\$181,979	\$209,952	\$237,376	\$262,255
Other Revenue	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251
CERBT Disbursement	\$52,993	\$60,070	\$58,985	\$57,775	\$56,463
<b>Total Revenue</b>	<b>\$6,198,139</b>	<b>\$6,354,094</b>	<b>\$6,586,983</b>	<b>\$6,826,409</b>	<b>\$7,070,648</b>
<b>Expenses</b>					
Office Wages & Related					
Regular Wages	\$176,688	\$159,420	\$165,796	\$172,428	\$179,325
Vacation Wages	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849
Medical/Dental Insurance	\$10,500	\$12,000	\$12,000	\$12,000	\$12,000
Payroll Taxes	\$13,856	\$12,593	\$13,097	\$13,621	\$14,166
Workers Comp / Life Insurance	\$3,156	\$3,251	\$3,348	\$3,449	\$3,552
Payroll Processing	\$2,500	\$2,887	\$2,974	\$3,063	\$3,155
Other	\$0	\$0	\$0	\$0	\$0
Subtotal: Office Wages & Related	\$211,700	\$195,351	\$202,623	\$210,185	\$218,047
Retiree Medical Benefits					
PERS Medical	\$40,000	\$47,268	\$46,415	\$45,462	\$44,430
CalPERS Settlement	\$0	\$0	\$0	\$0	\$0
CalPERS Repayment	\$0	\$0	\$0	\$0	\$0
Delta Dental	\$9,892	\$9,847	\$9,670	\$9,471	\$9,256
Vision Care	\$3,102	\$2,954	\$2,901	\$2,841	\$2,777
Subtotal: Retiree Medical Benefits	\$52,993	\$60,070	\$58,985	\$57,775	\$56,463
Outside Professional Services					
Accounting	\$45,012	\$46,362	\$47,753	\$49,186	\$50,662
Actuarial Valuation	\$6,000	\$3,000	\$6,000	\$3,090	\$6,180
Audit	\$20,500	\$20,500	\$20,500	\$20,500	\$21,115
Bank Fees	\$25	\$52	\$53	\$55	\$56
County Expenses	\$41,101	\$42,334	\$43,604	\$44,912	\$46,259
El Cerrito Contract Fee	\$4,320,657	\$4,504,681	\$4,733,169	\$4,957,254	\$5,209,497

**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
<b>LAFCO</b>	\$2,344	\$2,163	\$2,228	\$2,295	\$2,364
Legal Fees	\$29,707	\$12,360	\$12,731	\$13,113	\$13,506
Operational Consultant	\$120,279	\$5,000	\$5,150	\$5,305	\$5,464
Fiscal Consultant	\$19,752	\$0	\$0	\$0	\$0
Recruitment	\$175	\$0	\$0	\$0	\$0
Temp Services	\$2,549	\$0	\$0	\$0	\$0
Website Dev't/Maintenance	\$3,600	\$3,708	\$3,819	\$3,934	\$4,052
Wildland Vegetation Mgmt	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637
Emergency Prep Coordinator	\$110,935	\$114,263	\$117,691	\$121,222	\$124,859
Grant Writer	\$0	\$0	\$0	\$0	\$0
Nixle (Everbridge) Fees	\$3,183	\$0	\$0	\$0	\$0
Long-Term Financial Planner	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
<b>Subtotal: Professional Services</b>	<b>\$4,734,189</b>	<b>\$4,879,577</b>	<b>\$5,119,316</b>	<b>\$5,348,708</b>	<b>\$5,613,409</b>
<b>Community Service Activities</b>					
Public Education (Emergency Prep)	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
CERT Emergency Kits	\$2,474	\$2,548	\$2,624	\$2,703	\$2,784
Open Houses	\$2,000	\$2,060	\$2,122	\$2,186	\$2,252
Community Shredder	\$3,000	\$5,665	\$5,835	\$6,010	\$6,190
DFSC Matching Grants	\$0	\$0	\$0	\$0	\$0
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
<b>Subtotal: Community Services</b>	<b>\$126,974</b>	<b>\$40,658</b>	<b>\$41,877</b>	<b>\$43,133</b>	<b>\$44,427</b>
<b>District Activities</b>					
Election	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Vehicle Maintenance	\$0	\$0	\$0	\$0	\$0
Professional Dev't	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Firefighter Apparel & PPE	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688
Firefighter's Expenses	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Staff Appreciation	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
Memberships	\$9,500	\$9,785	\$10,079	\$10,381	\$10,692

**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
<b>Total Expenses</b>	<b>\$5,219,087</b>	<b>\$5,292,169</b>	<b>\$5,543,492</b>	<b>\$5,784,827</b>	<b>\$6,061,873</b>
<b>Net Operating Surplus / (Deficit)</b>	<b>\$979,052</b>	<b>\$1,061,925</b>	<b>\$1,043,491</b>	<b>\$1,041,582</b>	<b>\$1,008,775</b>
<b>Debt Service</b>					
PSB Loan	\$141,570	\$141,525	\$141,478	\$141,428	\$141,377
<b>Total Debt Service</b>	<b>\$141,570</b>	<b>\$141,525</b>	<b>\$141,478</b>	<b>\$141,428</b>	<b>\$141,377</b>
<b>Capital Outlay</b>					
Total Capital Outlay	\$0	\$0	\$0	\$0	\$0
Equipment & Furniture	\$0	\$0	\$0	\$0	\$0



**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
<b>Total Capital Outlay</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84,413</b>	<b>\$0</b>
<b>Change in Fund Balance</b>	<b>\$137,482</b>	<b>\$920,400</b>	<b>\$902,013</b>	<b>\$815,741</b>	<b>\$867,398</b>
<i>From Fiscal Analysis</i>	<i>\$307,753</i>	<i>\$932,414</i>	<i>\$914,160</i>	<i>\$829,285</i>	<i>\$881,103</i>

Source: KFPD and Ridgeline

Kensington Fire Protection District  
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
<b>General Fund</b>											
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
<b>Ending Fund Balance - General Fund</b>	<b>\$4,290,690</b>	<b>\$4,208,824</b>	<b>\$4,901,101</b>	<b>\$5,565,867</b>	<b>\$6,219,284</b>	<b>\$6,830,075</b>	<b>\$7,467,392</b>	<b>\$8,101,961</b>	<b>\$8,698,483</b>	<b>\$9,333,079</b>	<b>\$10,017,096</b>
<b>General Fund Balance Allocation</b>											
EC Fire Contract Requirement	\$2,113,636	\$2,138,896	\$2,292,341	\$2,406,585	\$2,518,627	\$2,644,749	\$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
<b>Total General Fund Balance</b>	<b>\$4,290,690</b>	<b>\$4,379,095</b>	<b>\$4,901,101</b>	<b>\$5,565,867</b>	<b>\$6,219,284</b>	<b>\$6,830,075</b>	<b>\$7,467,392</b>	<b>\$8,101,961</b>	<b>\$8,698,483</b>	<b>\$9,333,079</b>	<b>\$10,017,096</b>
<b>Special Tax Fund</b>											
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
<b>Ending Fund Balance - Special Tax Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Fund</b>											
Beginning Fund Balance	\$938,002	\$1,467,530	\$1,686,878	\$1,915,000	\$2,152,247	\$2,314,571	\$2,571,178	\$2,838,048	\$1,184,691	\$1,473,338	\$1,773,531
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	(\$87,912)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	(\$84,413)	\$0	\$0	(\$1,930,902)	\$0	\$0	\$0
Fund Transfers - Rolling Stock	\$167,489	\$219,348	\$228,122	\$237,247	\$246,737	\$256,607	\$266,870	\$277,545	\$288,647	\$300,193	\$312,201
Fund Transfers - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Sources	\$449,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance - Capital Fund</b>	<b>\$1,467,530</b>	<b>\$1,686,878</b>	<b>\$1,915,000</b>	<b>\$2,152,247</b>	<b>\$2,314,571</b>	<b>\$2,571,178</b>	<b>\$2,838,048</b>	<b>\$1,184,691</b>	<b>\$1,473,338</b>	<b>\$1,773,531</b>	<b>\$2,085,732</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$5,758,220</b>	<b>\$5,895,702</b>	<b>\$6,816,101</b>	<b>\$7,718,114</b>	<b>\$8,533,855</b>	<b>\$9,401,253</b>	<b>\$10,305,439</b>	<b>\$9,286,652</b>	<b>\$10,171,821</b>	<b>\$11,106,610</b>	<b>\$12,102,828</b>
<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