



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** September 18, 2024  
**TO:** Board of Directors  
**RE:** Resolution 2024-09 Approving the Final Combined Budget for Revenue, Operating Expenditures, and Capital Improvement Expenditures for FY 2023-2024  
**SUBMITTED BY:** Mary A. Morris-Mayorga, General Manager

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### **Recommended Action**

Staff recommends that the Board adopt Resolution 2024-09 Approving the Final Combined Budget for Revenue, Operating Expenditures, and Capital Improvement Expenditures for FY 2024-2025 as reviewed by the Finance Committee on August 27th.

### **Background**

The Preliminary Fiscal Year 2024-25 Budget was presented to and discussed with the Finance Committee on June 10, 2024. The committee provided feedback and direction for staff presentation to the Board of Directors on June 19, 2024 where the preliminary budget was adopted.

On August 27th, the Finance Committee reviewed the budget including the updated financial forecast. The committee discussed various components of the budget including the El Cerrito Fire Services Contract Fee. Since then, staff has reviewed the budget in more detail in conjunction with year-end accruals and updated numbers in the first schedule attached which are highlighted. While the rolling stock was evaluated with updated quotes for replacements, the fiscal analysis which shows a ten-year forecast demonstrates the funding for this item is more than sufficient so no change is included at this time.

### **Fiscal Impact**

The Fiscal Year 2024-25 Budget demonstrates there is adequate funding for District operations and capital projects.

### **Attachments:**

1. Fiscal Year 2024-2025 Detail Budget (highlighted updates)
2. Resolution 2024-09 Adopting The Final Combined Revenue, Operating Expense, And Capital Improvement Budget For Fiscal Year 2024-2025
3. Fiscal Year 2024-25 Final Budget

**KENSINGTON FIRE PROTECTION DISTRICT  
FIVE YEAR FINANCIAL FORECAST - Line Item Detail**

September 13, 2024

	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
BEGINNING BALANCE							
GENERAL FUND/SPECIAL REVENUE FUND	7,452,045	7,452,045	2,186,060	3,111,264	4,014,891	4,789,438	5,426,160
GENERAL FUND/EL CERRITO CONTRACT RESERVE	2,112,261	2,112,261	2,267,833	2,294,468	2,294,468	2,294,468	2,294,468
CAPITAL/ROLLING STOCK FUND BALANCE	926,784	926,784	1,094,273	1,313,621	1,313,621	1,313,621	1,313,621
<b>TOTAL</b>	<b>10,491,090</b>	<b>10,491,090</b>	<b>5,548,166</b>	<b>6,719,353</b>	<b>7,622,980</b>	<b>8,397,527</b>	<b>9,034,249</b>
<b>REVENUE</b>							
Property Taxes	5,475,049	5,492,763	5,712,474	5,940,972	6,178,611	6,425,756	6,682,786
Special Taxes	201,000	201,000	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Lease Income	-	-	-	-	-	-	-
Investment Income	216,110	106,445	232,136	268,774	304,919	335,901	361,370
CERBT Disbursement	63,500	63,500	61,000	61,960	62,939	63,938	64,957
Other Revenue	2,000	186	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,982,658</b>	<b>\$ 5,888,894</b>	<b>\$ 6,233,609</b>	<b>\$ 6,499,707</b>	<b>\$ 6,774,470</b>	<b>\$ 7,053,595</b>	<b>\$ 7,337,113</b>
<b>EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>							
<u>Office Wages &amp; Related</u>							
Regular Wages	200,000	199,341	153,288	159,420	165,796	172,428	179,325
Vacation	5,022	4,890	5,000	5,200	5,408	5,624	5,849
Medical/Dental Insurance	5,427	5,433	10,323	10,736	11,165	11,612	12,076
Payroll Taxes	16,400	16,335	12,109	12,593	13,097	13,621	14,166
Workers Compensation/Life Insurance	3,100	3,035	3,156	3,283	3,414	3,551	3,693
Payroll Processing	2,830	2,695	2,803	2,915	3,032	3,153	3,279
Total Office Wages & Related Costs	232,779	231,729	186,679	194,146	201,912	209,989	218,388
<u>Retiree Medical Benefits</u>							
PERS Medical	50,500	46,750	48,000	48,960	49,939	50,938	51,957
CalPERS Settlement	-	-	-	-	-	-	-
Delta Dental	10,000	9,892	10,000	10,000	10,000	10,000	10,000
Vision Care	3,000	2,779	3,000	3,000	3,000	3,000	3,000
Total Retiree Medical Benefits	63,500	59,421	61,000	61,960	62,939	63,938	64,957
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$ 296,279</b>	<b>\$ 291,150</b>	<b>\$ 247,679</b>	<b>\$ 256,106</b>	<b>\$ 264,851</b>	<b>\$ 273,927</b>	<b>\$ 283,345</b>
<u>Outside Professional Services</u>							
Accounting	50,000	49,581	50,000	51,500	53,045	54,636	56,275
Actuarial Valuation	3,000	3,000	5,600	3,000	5,600	3,000	5,600
Audit	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Bank Fees	50	50	50	50	50	50	50
Contra Costa County Expenses	39,520	39,520	41,101	42,745	44,455	46,233	48,082
El Cerrito Contract Fees	4,146,968	4,146,968	4,320,657	4,666,310	5,039,615	5,442,784	5,878,207
El Cerrito Reconciliation	77,554	77,554	(42,866)	80,000	80,000	80,000	80,000
IT Services and Equipment	10,348	10,348	8,000	5,150	5,305	5,464	5,628
Fire Abatement Contract	5,250	5,250	5,513	5,513	5,788	5,788	6,078
Fire Engineer Plan Review	250	240	3,000	3,000	3,000	3,000	3,000

**KENSINGTON FIRE PROTECTION DISTRICT  
FIVE YEAR FINANCIAL FORECAST - Line Item Detail**

September 13, 2024

	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
<b>BEGINNING BALANCE</b>							
Risk Management Insurance	21,697	21,697	23,866	26,253	28,878	31,766	34,943
LAFCO Fees	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Legal Fees	15,600	14,347	12,000	12,360	12,731	13,113	13,506
Operational Consultant	30,000	29,655	71,130	5,000	5,000	5,000	5,000
Fiscal Analysis Consultant	5,248	5,248	19,752	-	-	-	-
Recruitment	8,706	8,706	-	-	-	-	-
Temporary Services	8,250	8,250	5,000	-	-	-	-
Water System Improvements	-	-	-	-	-	-	-
Website Development/Maintenance	3,720	3,720	3,600	3,600	3,600	3,600	3,600
Wildland Vegetation Maintenance	8,000	4,000	4,120	4,244	4,371	4,502	4,637
Other Outside Professional Services	-	-	-	-	-	-	-
Emergency Preparedness Coordinator	106,500	106,449	110,935	114,263	117,691	121,222	124,858
Grant Writer/Coordinator	-	-	15,000	15,000	15,000	15,000	15,000
Nixle (Everbridge) Fees	3,200	3,182	3,277	3,376	3,477	3,581	3,689
Long-Term Financial Planner/Disclosure	2,500	2,400	2,500	2,500	2,500	2,500	2,500
<b>Total Outside Professional Services</b>	<b>\$ 4,568,961</b>	<b>\$ 4,562,765</b>	<b>\$ 4,684,835</b>	<b>\$ 5,066,463</b>	<b>\$ 5,452,705</b>	<b>\$ 5,863,839</b>	<b>\$ 6,313,253</b>
<u>Community Service Activities</u>							
Public Education	15,000	10,770	15,000	15,000	15,000	15,000	15,000
EP Coordinator Expense Account	-	-	-	-	-	-	-
Community Pharmaceutical Drop-Off	2,500	-	-	-	-	-	-
CERT Emergency Kits/Sheds/Prep	4,120	2,402	2,474	2,548	2,625	2,703	2,785
Open Houses	2,000	-	2,000	2,000	2,000	2,000	2,000
Community Shredder	5,500	3,971	5,500	5,500	5,500	5,500	5,500
DFSC Matching Grants	-	-	-	-	-	-	-
Firesafe Planting Grants	25,000	3,900	10,000	10,000	10,000	10,000	10,000
Demonstration Garden	-	-	-	-	-	-	-
Community Sandbags	3,500	2,373	3,500	3,500	3,500	3,500	3,500
Volunteer Appreciation	500	-	500	500	500	500	500
Community Service - Other	500	-	500	500	500	500	500
<b>Total Community Service Activities</b>	<b>\$ 58,620</b>	<b>\$ 23,416</b>	<b>\$ 39,474</b>	<b>\$ 39,548</b>	<b>\$ 39,625</b>	<b>\$ 39,703</b>	<b>\$ 39,785</b>
<u>District Activities</u>							
Equipment	-	-	-	-	-	-	-
Vehicle Maintenance	-	-	-	-	-	-	-
Professional Development	5,000	2,483	5,000	5,000	5,000	5,000	5,000
Election	-	-	-	-	6,151	-	6,459
Firefighter's Apparel & PPE	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Firefighter's Expenses	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Staff Appreciation	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Memberships	9,500	8,951	9,500	9,500	9,500	9,500	9,500
<b>Total District Activities</b>	<b>\$ 23,500</b>	<b>\$ 20,434</b>	<b>\$ 23,500</b>	<b>\$ 23,500</b>	<b>\$ 29,651</b>	<b>\$ 23,500</b>	<b>\$ 29,959</b>
<u>Office</u>							
Office Expenses	7,000	6,603	4,000	4,120	4,244	4,371	4,502

**KENSINGTON FIRE PROTECTION DISTRICT**  
**FIVE YEAR FINANCIAL FORECAST - Line Item Detail**

September 13, 2024

	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
<b>BEGINNING BALANCE</b>							
Office Supplies	2,900	2,728	2,000	2,060	2,122	2,185	2,251
Telephones	1,000	1,011	1,100	1,133	1,167	1,202	1,238
Internet	4,600	4,585	4,500	4,635	4,774	4,917	5,065
Office - Other	100	66	68	70	72	74	77
Office - Equipment	2,500	-	500	-	-	-	-
<b>Total Office</b>	<b>\$ 18,100</b>	<b>\$ 14,993</b>	<b>\$ 12,168</b>	<b>\$ 12,018</b>	<b>\$ 12,379</b>	<b>\$ 12,750</b>	<b>\$ 13,132</b>
<b>Building Maintenance</b>							
Gardening Services		-	2,400	2,520	2,646	2,778	2,917
Building Alarm		-	1,500	1,575	1,654	1,736	1,823
Medical Waste Disposal		-	2,200	2,310	2,426	2,547	2,674
Janitorial Services		-	2,400	2,520	2,646	2,778	2,917
Miscellaneous Maintenance	3,500	2,804	5,000	5,250	5,513	5,788	6,078
<b>Total Building Maintenance</b>	<b>\$ 3,500</b>	<b>\$ 2,804</b>	<b>\$ 13,500</b>	<b>\$ 14,175</b>	<b>\$ 14,884</b>	<b>\$ 15,628</b>	<b>\$ 16,409</b>
<b>Building Utilities/Service</b>							
Gas and Electric	6,300	5,692	12,000	13,200	14,520	15,972	17,569
Water/Sewer	6,600	5,397	5,000	5,150	5,305	5,464	5,628
Refuse Collection	3,000	3,171	3,266	3,364	3,465	3,569	3,676
Building Utilities/Services - Other	3,940	903	1,000	1,030	1,061	1,093	1,126
<b>Total Building Utilities/Service</b>	<b>\$ 19,840</b>	<b>\$ 15,163</b>	<b>\$ 21,266</b>	<b>\$ 22,744</b>	<b>\$ 24,350</b>	<b>\$ 26,097</b>	<b>\$ 27,998</b>
<b>Contingency</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 5,008,800</b>	<b>\$ 4,950,724</b>	<b>\$ 5,062,423</b>	<b>\$ 5,454,555</b>	<b>\$ 5,858,445</b>	<b>\$ 6,275,444</b>	<b>\$ 6,743,881</b>
<b>NET OPERATING SURPLUS/(SHORTFALL)</b>	<b>\$ 973,859</b>	<b>\$ 938,170</b>	<b>\$ 1,171,187</b>	<b>\$ 1,045,152</b>	<b>\$ 916,025</b>	<b>\$ 778,150</b>	<b>\$ 593,232</b>
<b>CAPITAL EXPENDITURES</b>							
Rolling Stock Set-aside <i>(Transfer from General Fund to Capital Fund)</i>							
Equipment and Furniture	-	-	-	-	-	-	-
PSB - Temporary Facilities	-	-	-	-	-	-	-
PSB Renovation	5,881,093	5,881,093	700,000	-	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 5,881,093</b>	<b>\$ 5,881,093</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT SERVICE*</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,570</b>	<b>\$ 141,525</b>	<b>\$ 141,478</b>	<b>\$ 141,428</b>	<b>\$ 141,377</b>
<b>RESERVES</b>							
Rolling Stock Set-aside <i>(Transfer from General Fund to Capital Fund)</i>	167,489	167,489	219,348	228,122	237,247	246,737	256,607
El Cerrito Contract Reserve	155,572	155,572	26,635	234,259	186,652	201,585	217,711
<b>Total Reserve Funding</b>	<b>\$ 323,061</b>	<b>\$ 323,061</b>	<b>\$ 245,983</b>	<b>\$ 462,381</b>	<b>\$ 423,899</b>	<b>\$ 448,322</b>	<b>\$ 474,318</b>
<b>TOTAL EXPENDITURES AND RESERVES FUNDING</b>	<b>\$ 10,889,893</b>	<b>\$ 10,831,817</b>	<b>\$ 6,149,976</b>	<b>\$ 6,058,460</b>	<b>\$ 6,423,822</b>	<b>\$ 6,865,194</b>	<b>\$ 7,359,576</b>

**KENSINGTON FIRE PROTECTION DISTRICT  
FIVE YEAR FINANCIAL FORECAST - Line Item Detail**

September 13, 2024

	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
BEGINNING BALANCE							
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (4,907,234)</b>	<b>\$ (4,942,923)</b>	<b>\$ 329,616</b>	<b>\$ 903,627</b>	<b>\$ 774,547</b>	<b>\$ 636,722</b>	<b>\$ 451,855</b>
ENDING FUND BALANCE		449,951	-	-	-	-	-
<b>GENERAL FUND/SPECIAL REVENUE FUND</b>	2,221,749	2,186,060	3,111,264	4,014,891	4,789,438	5,426,160	5,878,015
<b>GENERAL FUND/EL CERRITO CONTRACT RESERVE</b>	2,267,833	2,267,833	2,294,468	2,294,468	2,294,468	2,294,468	2,294,468
<b>CAPITAL/ROLLING STOCK FUND BALANCE</b>	1,094,273	1,094,273	1,313,621	1,313,621	1,313,621	1,313,621	1,313,621
<b>TOTAL</b>	<b>5,583,855</b>	<b>5,548,166</b>	<b>6,719,353</b>	<b>7,622,980</b>	<b>8,397,527</b>	<b>9,034,249</b>	<b>9,486,104</b>

September 13, 2024



**RESOLUTION 2024-09**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT ADOPTING THE FINAL COMBINED BUDGET FOR REVENUE, OPERATING EXPENDITURES, AND CAPITAL IMPROVEMENT EXPENDITURES FOR FISCAL YEAR 2024-2025**

**WHEREAS**, the Board of Directors of the Kensington Fire Protection District has developed and adopted by Resolution on June 19, 2024 a preliminary Combined Revenue, Operating Expense and Capital Improvement Budget for Fiscal Year 2024-2025; and

**WHEREAS**, the Board of Directors of the Kensington Fire Protection District has approved or otherwise established the amount budgeted for the annual fee for services from the City of El Cerrito for Fiscal Year 2024-2025; and

**WHEREAS**, the preliminary Combined Revenue, Operating Expense and Capital Improvement Budget adopted by the Board of Directors of the Kensington Fire Protection District under Resolution 2024-05 is subject to final adoption by the Board of Directors; and

**WHEREAS**, in conformance with the laws of the State of California, the Kensington Fire Protection District posted notice of a public meeting on the adoption of the Final Budget for Fiscal Year 2024-2025; and

**WHEREAS**, the laws of the State of California require the Kensington Fire Protection District to adopt a final budget for the 2024-2025 fiscal year, a copy of which is attached to and made part of this resolution.

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Directors of the Kensington Fire Protection District hereby adopts the Combined Revenue, Operating Expense and Capital Improvement Budget of the Kensington Fire Protection District for Fiscal Year 2024-2025, a copy of which is attached to and made part of this resolution.

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The foregoing resolution was duly adopted at a regular meeting of the Kensington Fire Protection District on the 18<sup>th</sup> day of September 2024 by the following vote of the Board.

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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**Daniel Levine, President**

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**Rick Artis, Secretary**



# **Kensington Fire Protection District Fiscal Year 2024-2025 Final Budget**



Presented by  
Mary Morris-Mayorga, General Manager  
to  
KFPD Finance Committee on August 27, 2024  
and  
KFPD Board of Directors on September 18, 2024



# Kensington Fire Protection District Fiscal Year 2024-2025 Final Budget

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## Budget Message

September 18, 2024

To: Board of Directors,  
Kensington Fire Protection District

Members of the Board:

It is my pleasure to present to you the Kensington Fire Protection District ("KFPD") Final Budget for Fiscal Year 2024-2025. This budget serves as the foundation for KFPD's commitment to serving the Kensington community in protecting the lives, property, and environment of the community from the disastrous effects of fires, medical emergencies, natural disasters, and other hazardous conditions.

KFPD has continued to make significant improvements in service delivery over the past fiscal year, including:

- Updated long-term financial forecast for operational, emergency, and capital reserves;
- Substantially completed the Public Safety Building Seismic Renovation Project and completion of the Temporary Fire Station 55;
- Continued broadening emergency preparedness with establishment of a Work Plan;
- Adopted new policies for reserves and purchasing; and
- Continued the cooperative administrative relationship between the KFPD and KPPCSD.

To further expand on those achievements, the FY 2024-25 Final Budget will enable further improvements while providing responsible stewardship of the district's resources. The budget is developed in accordance with the Guiding Principles which were developed several years ago which are listed on Page 8.

I would like to express my appreciation to the Board for their continued support and tireless leadership of such a critical organization. As always, we welcome and encourage public input and feedback on the budget to ensure that it is reader-friendly and provides useful information on the District's programs and services.

Respectfully submitted,

Mary Morris-Mayorga  
General Manager

## Elected and Appointed Officials

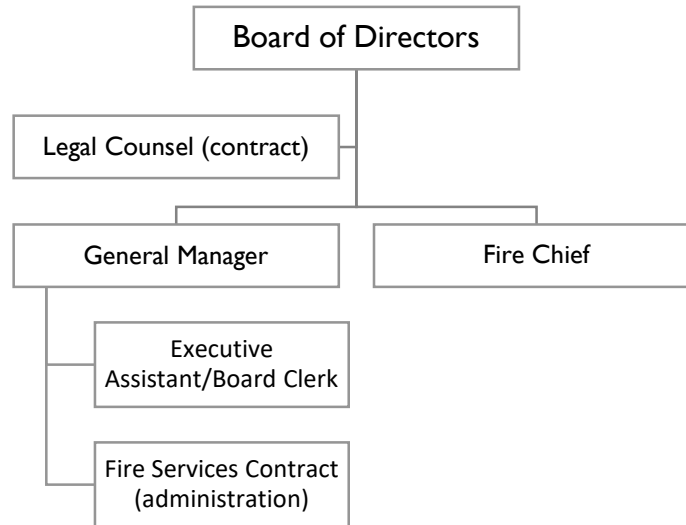
### Board of Directors

	<u>Term Expires</u>
Daniel Levine, President	December 2026
Danielle Madugo, Vice President	December 2024
Rick Artis, Secretary	December 2024
Julie Stein	December 2026
Jim Watt	December 2026

### Appointed

General Manager	Mary Morris-Mayorga
Fire Chief	Eric Saylor

## Organization Chart



## Committees

### Emergency Preparedness Committee:

Directors:	Daniel Levine and Danielle Madugo
Public Members:	Douglas Bevington, Lisa Caronna, Katie Gluck, Adrienne Johnson, Peter Liddell, Paul Moss, David Spath

### Finance Committee:

Directors:	Jim Watt and Rick Artis
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## Mission

Our mission is to provide the highest level of service to Kensington in order to protect the lives, property, and environment of the community from the disastrous effects of fires, medical emergencies, natural disasters, and other hazardous conditions.

## District Profile

The unincorporated town of Kensington began a volunteer fire department in 1928. Twenty-four years later, the Kensington Fire Protection District (formed in 1937) hired a staff of professional firefighters under the supervision of a fire chief. The district is organized under the State's Health & Safety Code Section 13800, commonly known as the Bergeson Fire District Law. In 1995, the district entered into a contract with the City of El Cerrito whereby El Cerrito would provide all fire prevention, fire suppression and emergency services within Kensington for an annual fee. As a result, the district's only current employee is its Interim General Manager (GM), Mary Morris-Mayorga while the search is in progress for a permanent General Manager. Salary information for the District's GM can be found at: [www.publicpay.ca.gov](http://www.publicpay.ca.gov)

The early fire department was housed in a small, quaint English country-style building next to the Chevron Oil gas station on the Arlington. The current public safety building, owned by the district, was constructed in 1970 and substantially renovated in 1999 and 2004. The district owns two fire engines, one specifically engineered for the steep, narrow streets of Kensington and the other a "Type III" or wildland engine for use during high fire season.

In recent years the district embarked on a series of water system improvements by contract with the East Bay Municipal Utility District to enhance the provision of water along the wildland interface and to optimize the placement of hydrants throughout the community. The district initiated paramedic service in 2001. It offers the first engine-based Advanced Life Support service in West Contra Costa County, bringing medications and equipment to a patient's side in under 5 minutes on average.

The district is able to provide a timely and appropriate level of response by active participation with other West Contra Costa County fire agencies in automatic response agreements that use the combined resources of all agencies to serve the area irrespective of jurisdictional lines.

The district operates a Community Emergency Response Team Training (CERT) program. For more information on CERT, see our "CERT Training" tab or at: [www.el-cerrito.org/index.aspx?nid=133](http://www.el-cerrito.org/index.aspx?nid=133)

Funding for District expenses is provided by property tax revenues as well as a special tax approved by the voters in 1980.

## District Services

Kensington Fire Protection District provides emergency medical, fire education, prevention and suppression services to the town of Kensington, California.

*Pending update*

### Training 2020:

- *Medical - EMS* = 864 Hours
- *Operations* = 10,583 Hours
- *Physical Fitness* = 1,325 Hours
- *Internet-Based Safety Training* = 2,452 Hours

### Fire Prevention and Public Education 2020:

- *Fire Inspections (Fire Company)* = 48
- *Mandatory (Schools/Jails/Convalescent)* = 02
- *Self Inspections* = 10
- *Vegetation Management Inspections* = 1,254
- *Vegetation Management Re-Inspections* = 82
- *Construction Plan Checks* = 05
- *Construction Inspections* = 11

### Certifications Currently Held:

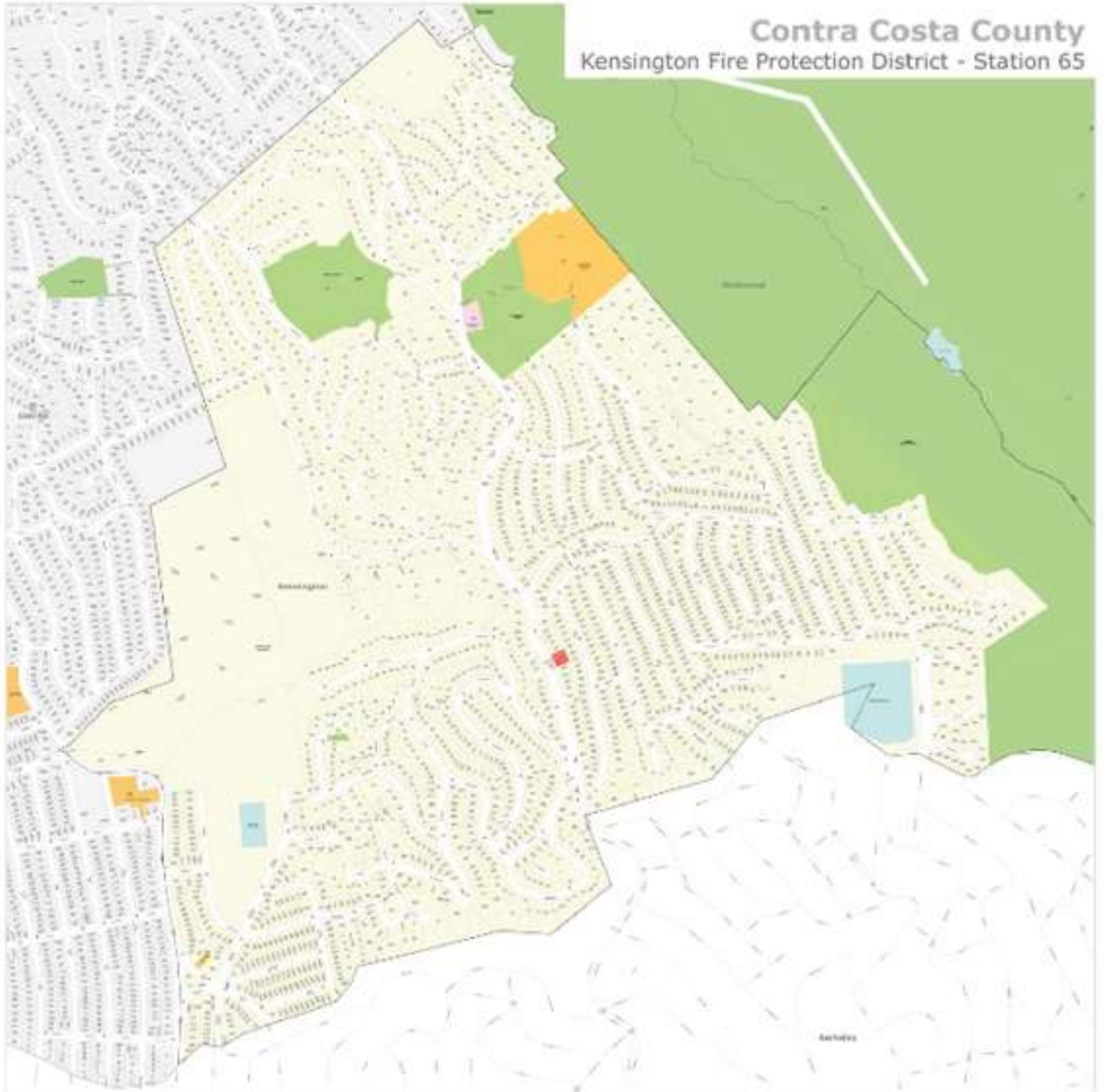
- *Chief Officers* = 02
- *Fire Officers* = 19
- *Firefighter II* = 32
- *Firefighter I* = 36
- *Driver Operator* = 32
- *Rescue Systems* = 35
- *Paramedic* = 19
- *Technical Rescue* = 14
- *CERT Instructors* = 08

### Community Programs (NOTE: Some postponed due to COVID-19):

- *Car Seat Installation Program*
- *CERT (Community Emergency Response Team)*
- *CPR / First Aid Training*
- *Free Smoke Detectors for Elderly, Disabled and Low-Income Resident*
- *Parking Flyer for Neighbors*
- *Pharmaceutical Drop Off Program*
- *School Tours*
- *Shredding Event (semi-annual)*

# Service Area Map

*(renumbered to Station 55)*



## Strategic Planning and Goals

*(pending update for recent activity)*

The District's last goal setting session was held on January 20, 2021 as part of establishing the goals and objectives for the first year with the new General Manager. Prior to that, at a strategy planning session held on May 6, 2015, the following objectives were identified:

1. *Reducing loss of life and property and safeguarding the environment by effectively responding to fire, rescue and medical emergencies, hazardous material incidents and major disasters;*
2. *Helping members of the community reduce the frequency and severity of fires, accidents and natural disasters by providing public education programs;*
3. *Reducing threats to public safety by enforcing laws, codes and ordinances covering fire and life safety and by abating identified fire hazards on City, private and other agencies' property; and*
4. *Maintaining personnel, apparatus, equipment and facilities in a constantly ready condition.*

Long-term goals are contained within *Policy 0010 – Goals*:

- Establish a wildland/urban interface fire prevention effort through an emphasis on public education while establishing vegetation management standards and legal enforcement procedures of implementation in subsequent years.
- Maintain a Fire Hazard Reduction Program to work with the East Bay Regional Park District along the Kensington interface.
- Maintain enhanced personnel skill levels in wildland firefighting and incident command by continued participation in area-wide wildland fire response training exercises.
- Maintain Fire Station No. 55's functional adequacy and seismic structural integrity.
- Manage and implement capital projects to provide adequate fire flow throughout Kensington.
- Provide a comprehensive maintenance and certification test program to ensure readiness of complex fire apparatus and equipment.
- Provide hazardous materials response training to meet annual mandated requirements and to ensure efficient operations with the Richmond Fire Department Hazardous Materials Response Team.
- Maintain the earthquake and disaster preparedness program by supporting the Community Emergency Response Team (CERT).
- Continuously update disaster planning by utilizing support from the City of El Cerrito and their planning process.
- Continued implementation of upgraded computer-based systems for records and reports.
- Continuously improve access to and utilization of fire service weather information network.
- Fully implement the fire protection contract with the City of El Cerrito and respond to other cost-saving and service-enhancing opportunities for functional integration of fire services with surrounding jurisdictions.
- Maintain a program to identify and obtain grant funding to support and enhance the District's fire protection services.
- Prudently manage District funds.

## Fund Structure

District financial activities are recorded in three major governmental funds:

*General Fund - Operating fund of the district; Used for all financial resources except those required to be accounted for in another fund.*

*Special Revenue Fund - Accounts for the special tax authorized by Section 53978 of the Government Code and approved by the district's electorate on April 8, 1980.*

*Capital Project Fund - Used to account for financial resources in the acquisition, construction, or rehabilitation of major capital facilities and inventory.*

## Budget Development

### Guiding Principles

1. Open and transparent – all components of the budget are available to the public with reporting that supports and enhances.
2. Strategic – delivery of District services and programs aligns with the mission and strategic goals and priorities.
3. Sustainable – a five-year long-term financial plan demonstrates availability of resources for service delivery.
4. Resilience – future fiscal contingencies and risks are identified, assessed and prudently planned for through reserves or other measures.
5. Realistic – budget amounts are based upon the best information available.
6. Integrity and quality – budgetary forecasts and actual results are subject to quality assurance including independent audit.
7. Performance – evaluation of services and programs will be integral to the budget process.

### Budget Schedule

In general, the annual budget schedule is as follows:

Action	When
<i>Strategic Plan</i>	<i>As determined by the BOD</i>
<i>Long-Term Financial Plan (update)</i>	<i>April</i>
<i>Review with Finance Committee</i>	<i>May</i>
<i>Presentation to BOD</i>	<i>June</i>
<i>Approval</i>	<i>June</i>
<i>Adoption</i>	<i>September</i>
<i>Mid-Year Review</i>	<i>February</i>
<i>Monitoring</i>	<i>Ongoing</i>

## Fire Protection Contract

Fire protection is provided pursuant to the contract between the Kensington Fire Protection District and the City of El Cerrito, originally signed in 1995 with updates in 2005, 2009, 2019, and 2022. The full contract is available here: [Kensington-El Cerrito Fire Services Contract](#)

FY 2024-2025 Contract Amount (unreconciled)	\$ 4,320,657.47
FY 2022-2023 Budget to Actual Contract Reconciliation	(42,866.34)
FY 2024-2025 Proposed Contract Fee	<u>\$ 4,277,791.13</u>

Contract % Increase 1.26%

## Budget Detail

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
BEGINNING BALANCE				
GENERAL FUND/SPECIAL REVENUE FUND	4,708,365	7,070,071	7,070,071	1,804,087
GENERAL FUND/EL CERRITO CONTRACT RESERVE	1,983,324	2,112,261	2,112,261	2,267,833
CAPITAL/ROLLING STOCK FUND BALANCE	3,312,275	864,894	864,894	1,032,383
<b>TOTAL</b>	<b>10,003,964</b>	<b>10,047,226</b>	<b>10,047,226</b>	<b>5,104,303</b>
<b>REVENUE</b>				
Property Taxes	5,264,470	5,475,049	5,492,763	5,712,474
Special Taxes	200,437	201,000	201,000	201,000
Other Taxes (HOPTR)	24,423	25,000	25,000	25,000
Lease Income	3,050	-	-	-
Investment Income	153,346	216,110	106,445	232,136
CERBT Disbursement	68,165	63,500	63,500	61,000
Other Revenue	990	2,000	186	2,000
Grant Revenue	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,714,880</b>	<b>\$ 5,982,658</b>	<b>\$ 5,888,894</b>	<b>\$ 6,233,609</b>
<b>EXPENDITURES</b>				
<b>SALARIES AND BENEFITS</b>				
<u>Office Wages &amp; Related</u>				
Regular Wages	153,493	200,000	199,341	153,288
Vacation	5,271	5,022	4,890	5,000
Medical/Dental Insurance	6,000	5,427	5,433	10,323
Payroll Taxes	14,273	16,400	16,335	12,109
Workers Compensation/Life Insurance	1,760	3,100	3,035	3,156
Payroll Processing	2,436	2,830	2,695	2,803
<b>Total Office Wages &amp; Related Costs</b>	<b>183,233</b>	<b>232,779</b>	<b>231,729</b>	<b>186,679</b>
<u>Retiree Medical Benefits</u>				
PERS Medical	53,355	50,500	46,750	48,000
CalPERS Settlement	-	-	-	-
Delta Dental	11,385	10,000	9,892	10,000
Vision Care	3,425	3,000	2,779	3,000
<b>Total Retiree Medical Benefits</b>	<b>68,165</b>	<b>63,500</b>	<b>59,421</b>	<b>61,000</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$ 251,398</b>	<b>\$ 296,279</b>	<b>\$ 291,150</b>	<b>\$ 247,679</b>
<u>Outside Professional Services</u>				
Accounting	36,895	50,000	49,581	50,000
Actuarial Valuation	5,600	3,000	3,000	5,600
Audit	17,500	20,500	20,500	20,500
Bank Fees	25	50	50	50
Contra Costa County Expenses	56,254	39,520	39,520	41,101
El Cerrito Contract Fees	3,843,483	4,146,968	4,146,968	4,320,657
El Cerrito Reconciliation	123,165	77,554	77,554	(42,866)
IT Services and Equipment	4,097	10,348	10,348	8,000
Fire Abatement Contract	-	5,250	5,250	5,513
Fire Engineer Plan Review	2,445	250	240	3,000
Risk Management Insurance	919	21,697	21,697	23,866
LAFCO Fees	2,078	2,100	2,100	2,100
Legal Fees	15,823	15,600	14,347	12,000
Operational Consultant	5,438	30,000	29,655	71,130
Fiscal Analysis Consultant	-	5,248	5,248	19,752
Recruitment	30,090	8,706	8,706	-
Temporary Services	-	8,250	8,250	5,000
Water System Improvements	-	-	-	-
Website Development/Maintenance	3,240	3,720	3,720	3,600
Wildland Vegetation Maintenance	6,500	8,000	4,000	4,120
Other Outside Professional Services	-	-	-	-
Emergency Preparedness Coordinator	105,200	106,500	106,449	110,935
Grant Writer/Coordinator	-	-	-	15,000
Nixle (Everbridge) Fees	-	3,200	3,182	3,277
Long-Term Financial Planner/Disclosure	-	2,500	2,400	2,500
<b>Total Outside Professional Services</b>	<b>\$ 4,258,752</b>	<b>\$ 4,568,961</b>	<b>\$ 4,562,765</b>	<b>\$ 4,684,835</b>



**Budget Detail (cont'd)**

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
<u>Community Service Activities</u>				
Public Education	14,094	15,000	10,770	15,000
EP Coordinator Expense Account	-	-	-	-
Community Pharmaceutical Drop-Off	-	2,500	-	-
CERT Emergency Kits/Sheds/Prep	-	4,120	2,402	2,474
Open Houses	719	2,000	-	2,000
Community Shredder	7,253	5,500	3,971	5,500
DFSC Matching Grants	-	-	-	-
Firesafe Planting Grants	-	25,000	3,900	10,000
Demonstration Garden	-	-	-	-
Community Sandbags	3,940	3,500	2,373	3,500
Volunteer Appreciation	-	500	-	500
Community Service - Other	-	500	-	500
<b>Total Community Service Activities</b>	<b>\$ 26,005</b>	<b>\$ 58,620</b>	<b>\$ 23,416</b>	<b>\$ 39,474</b>
<u>District Activities</u>				
Equipment	-	-	-	-
Vehicle Maintenance	0	-	-	-
Professional Development	595	5,000	2,483	5,000
Election	5,579	-	-	-
Firefighter's Apparel & PPE	1,264	1,500	1,500	1,500
Firefighter's Expenses	28,582	5,000	5,000	5,000
Staff Appreciation	-	2,500	2,500	2,500
Memberships	5,100	9,500	8,951	9,500
<b>Total District Activities</b>	<b>\$ 41,120</b>	<b>\$ 23,500</b>	<b>\$ 20,434</b>	<b>\$ 23,500</b>
<u>Office</u>				
Office Expenses	5,327	7,000	6,603	4,000
Office Supplies	763	2,900	2,728	2,000
Telephones	8,841	1,000	1,011	1,100
Internet	3,769	4,600	4,585	4,500
Office - Other	-	100	66	68
Office - Equipment	875	2,500	-	500
<b>Total Office</b>	<b>\$ 19,575</b>	<b>\$ 18,100</b>	<b>\$ 14,993</b>	<b>\$ 12,168</b>
<u>Building Maintenance</u>				
Gardening Services	140	-	-	2,400
Building Alarm	(396)	-	-	1,500
Medical Waste Disposal	-	-	-	2,200
Janitorial Services	806	-	-	2,400
Miscellaneous Maintenance	10,393	3,500	2,804	5,000
<b>Total Building Maintenance</b>	<b>\$ 10,943</b>	<b>\$ 3,500</b>	<b>\$ 2,804</b>	<b>\$ 13,500</b>
<u>Building Utilities/Service</u>				
Gas and Electric	8,978	6,300	5,692	12,000
Water/Sewer	2,903	6,600	5,397	5,000
Refuse Collection	2,170	3,000	3,171	3,266
Building Utilities/Services - Other	942	3,940	903	1,000
<b>Total Building Utilities/Service</b>	<b>\$ 14,993</b>	<b>\$ 19,840</b>	<b>\$ 15,163</b>	<b>\$ 21,266</b>
<b>Contingency</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 4,622,788</b>	<b>\$ 5,008,800</b>	<b>\$ 4,950,724</b>	<b>\$ 5,062,423</b>
<b>NET OPERATING SURPLUS/(SHORTFALL)</b>	<b>\$ 1,092,093</b>	<b>\$ 973,859</b>	<b>\$ 938,170</b>	<b>\$ 1,171,187</b>

## Budget Detail (cont'd)

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
<b>CAPITAL EXPENDITURES</b>				
Rolling Stock Set-aside (Transfer from General Fund to Capital Fund)				
Equipment and Furniture	-	-	-	-
PSB - Temporary Facilities	894,649	-	-	-
PSB Renovation	<u>1,693,642</u>	<u>5,881,093</u>	<u>5,881,093</u>	700,000
<b>Total Capital Expenditures</b>	<b>\$ 2,588,291</b>	<b>\$ 5,881,093</b>	<b>\$ 5,881,093</b>	<b>\$ 700,000</b>
<b>DEBT SERVICE*</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,570</b>
<b>RESERVES</b>				
Rolling Stock Set-aside (Transfer from General Fund to Capital Fund)	202,800	167,489	167,489	219,348
El Cerrito Contract Reserve	128,937	155,572	155,572	26,635
				-
<b>Total Reserve Funding</b>	<b>\$ 331,737</b>	<b>\$ 323,061</b>	<b>\$ 323,061</b>	<b>\$ 245,983</b>
<b>TOTAL EXPENDITURES AND RESERVES FUNDING</b>	<b>\$ 7,211,079</b>	<b>\$ 10,889,893</b>	<b>\$ 10,831,817</b>	<b>\$ 6,149,976</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (1,496,198)</b>	<b>\$ (4,907,234)</b>	<b>\$ (4,942,923)</b>	<b>\$ 329,616</b>
<b>ENDING FUND BALANCE</b>	<b>1,539,461</b>		449,951	-
<b>GENERAL FUND/SPECIAL REVENUE FUND</b>	7,070,071	1,839,776	1,804,087	2,029,291
<b>GENERAL FUND/EL CERRITO CONTRACT RESERVE</b>	2,112,261	2,267,833	2,267,833	2,294,468
<b>CAPITAL/ROLLING STOCK FUND BALANCE</b>	864,894	1,032,383	1,032,383	1,251,731
<b>TOTAL</b>	<b>10,047,226</b>	<b>5,139,992</b>	<b>5,104,303</b>	<b>5,575,490</b>

## Capital Outlay – Public Safety Building

	Project Budget (9/20/2023)	Change Orders/Additi onal Services	Budget Adjustment	**Revised** Project Budget (6/19/2024)
<u>Public Safety Building:</u>				
Construction - CWS	\$ 5,882,253	\$ 335,288		\$ 6,217,541
Construction - District direct costs	-	166,828	25,000	191,828 1
PSB Renovation Design/Engineering	774,740	48,000		822,740 2
Permits/Inspection/Testing	141,017			141,017
Construction/Project Management	394,987	93,060		488,047 3
Furniture, Fixtures, and Equipment	200,000		(65,000)	135,000 4
Legal Counsel	130,000			130,000
<u>Temporary Fire Station:</u>				
Construction Cost	595,453	2,836		598,289 5
Design/Engineering/Project Management	107,573			107,573
Relocation	221,566			221,566
Sub-Total:	<u>\$ 8,447,589</u>	<u>\$ 646,012</u>	<u>\$ (40,000)</u>	<u>\$ 9,053,601</u>
Project Contingency Allowance	550,000	(335,288)	85,288	300,000
Total Project Budget	<u>\$ 8,997,589</u>	<u>\$ 310,724</u>	<u>\$ 45,288</u>	<u>\$ 9,353,601</u>

**Notes:**

- 1 G2 System (\$136,265), Sprinkler Water Line (\$30,563), AT&T Install
- 2 Marjang Additional Services
- 3 Mack5 Additional Services
- 4 Pending Final Needs Determination
- 5 App Bay Repair

## Financial Plan

The District engaged NHA Advisors in October 2021 for strategic financial planning of the district's operational, capital, and emergency reserves. In 2023, Bill Zenoni developed a financial forecasting model and projection with staff able to update for changes as they occur and/or are needed for planning purposes. Bill Zenoni worked with staff on the additional update below.

## Five-Year Financial Forecast

	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
GENERAL FUND/SPECIAL REVENUE FUND	1,804,087	2,029,291	2,566,307	3,016,509	3,308,396
GENERAL FUND/EL CERRITO CONTRACT RESERVE	2,267,833	2,294,468	2,528,727	2,715,379	2,916,964
CAPITAL/ROLLING STOCK FUND BALANCE	1,032,383	1,251,731	1,479,853	1,717,100	1,963,837
<b>TOTAL</b>	<b>5,104,303</b>	<b>5,575,490</b>	<b>6,574,887</b>	<b>7,448,988</b>	<b>8,189,197</b>
<b>REVENUE</b>					
<b>TOTAL REVENUE</b>	<b>\$ 6,233,609</b>	<b>\$ 6,453,952</b>	<b>\$ 6,732,546</b>	<b>\$ 7,015,653</b>	<b>\$ 7,303,311</b>
<b>EXPENDITURES</b>					
<b>SALARIES AND BENEFITS</b>					
<u>Office Wages &amp; Related</u>					
Total Office Wages & Related Costs	186,679	194,146	201,912	209,989	218,388
Retiree Medical Benefits					
Total Retiree Medical Benefits	61,000	61,960	62,939	63,938	64,957
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$ 247,679</b>	<b>\$ 256,106</b>	<b>\$ 264,851</b>	<b>\$ 273,927</b>	<b>\$ 283,345</b>
<u>Outside Professional Services</u>					
<b>Total Outside Professional Services</b>	<b>\$ 4,684,835</b>	<b>\$ 5,066,463</b>	<b>\$ 5,452,705</b>	<b>\$ 5,863,839</b>	<b>\$ 6,313,253</b>
<u>Community Service Activities</u>					
<b>Total Community Service Activities</b>	<b>\$ 39,474</b>	<b>\$ 39,548</b>	<b>\$ 39,625</b>	<b>\$ 39,703</b>	<b>\$ 39,785</b>
<u>District Activities</u>					
<b>Total District Activities</b>	<b>\$ 23,500</b>	<b>\$ 23,500</b>	<b>\$ 29,651</b>	<b>\$ 23,500</b>	<b>\$ 29,959</b>
<u>Office</u>					
<b>Total Office</b>	<b>\$ 12,168</b>	<b>\$ 12,018</b>	<b>\$ 12,379</b>	<b>\$ 12,750</b>	<b>\$ 13,132</b>
<u>Building Maintenance</u>					
<b>Total Building Maintenance</b>	<b>\$ 13,500</b>	<b>\$ 14,175</b>	<b>\$ 14,884</b>	<b>\$ 15,628</b>	<b>\$ 16,409</b>
<u>Building Utilities/Service</u>					
<b>Total Building Utilities/Service</b>	<b>\$ 21,266</b>	<b>\$ 22,744</b>	<b>\$ 24,350</b>	<b>\$ 26,097</b>	<b>\$ 27,998</b>
Contingency	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 5,062,423</b>	<b>\$ 5,454,555</b>	<b>\$ 5,858,445</b>	<b>\$ 6,275,444</b>	<b>\$ 6,743,881</b>
<b>NET OPERATING SURPLUS/(SHORTFALL)</b>	<b>\$ 1,171,187</b>	<b>\$ 999,397</b>	<b>\$ 874,101</b>	<b>\$ 740,209</b>	<b>\$ 559,430</b>
<b>CAPITAL EXPENDITURES</b>					
Rolling Stock Set-aside <i>(Transfer from General Fund to Capital Fund)</i>					
Equipment and Furniture	-	-	-	-	-
PSB - Temporary Facilities	-	-	-	-	-
PSB Renovation	700,000	-	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT SERVICE*</b>	<b>\$ 141,570</b>	<b>\$ 141,525</b>	<b>\$ 141,478</b>	<b>\$ 141,428</b>	<b>\$ 141,377</b>
<b>RESERVES</b>					
Rolling Stock Set-aside <i>(Transfer from General Fund to Capital Fund)</i>	219,348	228,122	237,247	246,737	256,607
El Cerrito Contract Reserve	26,635	234,259	186,652	201,585	217,711
	-	-	-	-	-
	-	-	-	-	-
<b>Total Reserve Funding</b>	<b>\$ 245,983</b>	<b>\$ 462,381</b>	<b>\$ 423,899</b>	<b>\$ 448,322</b>	<b>\$ 474,318</b>
<b>TOTAL EXPENDITURES AND RESERVES FUNDING</b>	<b>\$ 6,149,976</b>	<b>\$ 6,058,460</b>	<b>\$ 6,423,822</b>	<b>\$ 6,865,194</b>	<b>\$ 7,359,576</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 329,616</b>	<b>\$ 857,873</b>	<b>\$ 732,623</b>	<b>\$ 598,781</b>	<b>\$ 418,053</b>
<b>ENDING FUND BALANCE</b>					
GENERAL FUND/SPECIAL REVENUE FUND	2,029,291	2,566,307	3,016,509	3,308,396	3,393,507
GENERAL FUND/EL CERRITO CONTRACT RESERVE	2,294,468	2,528,727	2,715,379	2,916,964	3,134,675
CAPITAL/ROLLING STOCK FUND BALANCE	1,251,731	1,479,853	1,717,100	1,963,837	2,220,444
<b>TOTAL</b>	<b>5,575,490</b>	<b>6,574,887</b>	<b>7,448,988</b>	<b>8,189,197</b>	<b>8,748,626</b>

Fund Balance Projection  
*Table update in progress to resolve formula errors*

## Rolling Stock Reserve

Rolling stock costs were last collected by NHA Financial Advisors in 2022 with 4% annual cost escalation used in the projected costs. 2024 - pending update following confirmation of current cost

Fiscal Year Ending	Set-Asides				Outlays				Reserve			
	Command				Command Rolling Stock				Command Rolling Stock			
	Type I	Type III	Vehicle	Total	Type I	Type III	Vehicle	Outlays	Type I	Type III	Vehicle	Reserve
2021								\$0	\$440,730	\$0	\$26,363	\$467,094
2022	\$99,000	\$86,500	\$9,500	\$195,000				\$0	\$539,730	\$86,500	\$35,863	\$662,094
2023	\$102,960	\$89,960	\$9,880	\$202,800				\$0	\$642,690	\$176,460	\$45,743	\$864,894
2024	\$107,078	\$93,558	\$10,275	\$210,912				\$0	\$749,769	\$270,018	\$56,019	\$1,075,806
2025	\$111,362	\$97,301	\$10,686	\$219,348				\$0	\$861,130	\$367,319	\$66,705	\$1,295,154
2026	\$115,816	\$101,193	\$11,114	\$228,122				\$0	\$976,946	\$468,512	\$77,818	\$1,523,277
2027	\$120,449	\$105,240	\$11,558	\$237,247				\$0	\$1,097,395	\$573,752	\$89,377	\$1,760,524
2028	\$125,267	\$109,450	\$12,021	\$246,737			\$97,430	\$97,430	\$1,222,662	\$683,202	\$3,968	\$1,909,832
2029	\$130,277	\$113,828	\$12,501	\$256,607				\$0	\$1,352,939	\$797,031	\$16,469	\$2,166,438
2030	\$135,488	\$118,381	\$13,001	\$266,871				\$0	\$1,488,427	\$915,412	\$29,470	\$2,433,309
2031	\$140,908	\$123,116	\$13,521	\$277,546	\$1,622,575			\$1,622,575	\$6,760	\$1,038,528	\$42,992	\$1,088,280

### Code/Enabling Act

California Health & Safety Code Section 13800, commonly known as the Bergeson Fire District Law.

#### Gann (Appropriations) Limit

Fiscal Year 2023-2024 Limit	\$ 5,731,394
Per Capita Personal Income Ratio	1.0362
Population % Change Ratio	1.0015
Fiscal Year 2024-2025 Limit	<u>\$ 5,947,779</u>

#### Resources

[KFPD District Policies](#)

[Districts Make the Difference](#)

[California Special Districts Association](#)