



**KENSINGTON FIRE PROTECTION DISTRICT
MEETING OF THE FINANCE COMMITTEE
AGENDA**

June 10, 2024, 6:30 p.m.

Kensington Community Center, 59 Arlington Avenue, Meeting Rm 2
Kensington, CA 94707 (in-person and hybrid)

Prior to the meeting: Members of the public may submit public comment by emailing the Board President and Board Clerk prior to the meeting by emailing: public.comment@kensingtonfire.org. Such comments will be noted as received and their contents orally summarized; however, if you attend the meeting, you will need to make your comment during the meeting.

During the meeting: Public comment will be taken on each agenda item, and comment on issues not on the agenda will be taken at the beginning of the meeting. Members of the public who attend the meeting either in-person or via Zoom are allowed to provide public comment verbally with a maximum allowance of 3 minutes per individual comment, subject to the Chair's discretion. Each member of the public will be allotted the same maximum number of minutes to speak as set by the Chair, except that public speakers using interpretation assistance will be allowed to testify for twice the amount of the public testimony time limit (California Government Code section 54954.3(a)).

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

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

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

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

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

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

Hybrid Meeting Option via Zoom Internet Address:

<https://us06web.zoom.us/j/82532749714?pwd=xBGwLs4qPWxo7NZwJ5OUMOIJrPCtYg.hGGBKbNje7YZVW7d>

Telephone Access:

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

Webinar ID: 825 3274 9714

Passcode: 145870

TIMING OF AGENDA ITEMS: *Approximate times are included below but may vary to accommodate appropriate discussion time and attention to the individual items.*

1. (6:30pm) CALL TO ORDER/ROLL CALL

Director Watt

2. (6:31pm) PUBLIC COMMENT

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

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

3. (6:36pm) ADOPTION OF CONSENT ITEMS

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

- a. Approval of the General Manager's Timesheets (3/4/24 through 5/31/24)** (Supporting Material)

4. (6:40pm) OLD BUSINESS

- a. Annual Audit Update** - Morris-Mayorga

The committee will get an update on the status of the annual audit.
Action = Review, Discuss, and Direct Staff

5. (6:45pm) NEW BUSINESS

- a. (6:45pm) FY 2024-25 City of El Cerrito Contract Budget Estimate Review** - Chief Saylor (Supporting Material)

The committee will receive a presentation of the projected budget and fee estimate for the city of El Cerrito contract.

Action = Review, Discuss, and Direct Staff

- b. (7:05pm) Updated Financial Forecast** - Zenoni/Morris-Mayorga (Supporting Material)

The committee will review the updated financial forecast by staff and consultant.

Action = Review, Discuss, and Direct Staff

- c. (7:15pm) FY 2024-2025 Budget Development** - Zenoni/Morris-Mayorga (Supporting Material)

The committee will review and discuss the proposed budget for 2024-2025 and make a recommendation to the board.

Action = Review, Discuss, Direct Staff, Motion

d. (8:00pm) Public Safety Building Renovation Costs-to-Date - Morris-Mayorga
(Supporting Material)

The committee will review the public safety building renovation budget, costs to date, and projected project close out cost.

Action = Review, Discuss, and Direct Staff

e. (8:15pm) District Reserve Policy – Morris-Mayorga (Supporting Material)

The board will review the current District Reserve Policy and provide direction to staff.

Action = Discussion and Direct Staff

6. (8:25pm) FUTURE AGENDA ITEMS

Action = Request agenda items for the next meeting.

7. (8:30pm) ADJOURNMENT

The next meeting of the KFPD Finance Committee will be held on a date to be listed on the District's website and posted at three public locations 72-hours prior to the meeting.

Kensington Fire Protection District Employee Timesheet



Employee Name: Tim Barry
 Title: Interim General Manager
 Pay Period Start: 3/1/2024
 Pay Period End: 3/15/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL	Total
3/1/2024	See attached breakdown	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/2/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/3/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/4/2024	"	7.00	4.50	1.50	0.00	1.00	0.00	7.00
3/5/2024	"	6.50	4.50	0.00	0.00	2.00	0.00	6.50
3/6/2024	"	7.50	4.50	0.00	0.00	3.00	0.00	7.50
3/7/2024	"	8.50	4.50	3.00	0.00	1.00	0.00	8.50
3/8/2024	"	3.00	3.00	0.00	0.00	0.00	0.00	3.00
3/9/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/10/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/11/2024	"	5.00	2.00	0.00	0.00	3.00	0.00	5.00
3/12/2024	"	5.00	2.00	0.00	0.00	3.00	0.00	5.00
3/13/2024	"	7.00	4.50	0.00	0.00	2.50	0.00	7.00
3/14/2024	"	8.50	6.00	0.00	0.00	2.50	0.00	8.50
3/15/2024	"	8.50	7.50	0.00	0.00	1.00	0.00	8.50
	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours Worked		66.50	43.00	4.50	0.00	19.00	0.00	66.50
Holiday		0.00						
Rate		\$ 110.00						
Total Gross Pay		\$ 7,315.00						



 Employee Signature

3-15-24 4

 Date

 Finance Committee

 Date

Date/Day	Subject	Description			Hours	Daily
1	Fr	General			0.00	
	Finance				0.00	
	EPC				0.00	
	PSB				0.00	
	Legal				0.00	0.00
2	Sa	General			0.00	
	Finance				0.00	
	EPC				0.00	
	PSB				0.00	
	Legal				0.00	0.00
3	Su	General			0.00	
	Finance				0.00	
	EPC				0.00	
	PSB				0.00	
	Legal				0.00	0.00
4	Mo	General	Prep/attend mtg	Calls	Emails/mail/gen	4.50
	Finance		Planning			1.50
	EPC-LHMP					0.00
	PSB	Emails/mail/gen	Calls			1.00
	Legal					0.00
5	Tu	General	Calls	Emails/mail/gen	BOD	4.50
	Finance					0.00
	EPC					0.00
	PSB	Calls	Emails/mail/gen	Planning		2.00
	Legal					0.00
6	We	General	Emails/mail/gen	Calls	Prep/attend mtg	4.50
	Finance					0.00
	EPC					0.00
	PSB	Prep/attend mtg	Calls	Planning		3.00
	Legal					0.00
7	Th	General	Emails/mail/gen	Prep/attend mtg	Planning	4.50
	Finance		Prep/attend mtg	Planning		3.00
	EPC					0.00
	PSB	Calls	Planning			1.00
	Legal					0.00
8	Fr	General	Calls	Prep/attend mtg	Emails/mail/gen	3.00
	Finance					0.00
	EPC					0.00
	PSB					0.00
	Legal					0.00
9	Sa	General				0.00
	Finance					0.00
	EPC					0.00
	PSB					0.00
	Legal					0.00
10	Su	General				0.00
	Finance					0.00

		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
11	Mo	General	Emails/mail/gen	Prep/attend mtg	Planning	2.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Prep/attend mtg	Emails/mail/gen		3.00	
		Legal				0.00	5.00
12	Tu	General	Emails/mail/gen	Planning		2.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Prep/attend mtg	Emails/mail/gen		3.00	
		Legal				0.00	5.00
13	We	General	Emails/mail/gen	Planning		4.50	
		Finance				0.00	
		EPC				0.00	
		PSB	Calls	Emails/mail/gen		2.50	
		Legal				0.00	7.00
14	Th	General	Emails/mail/gen	Prep/attend mtg	Payroll	6.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Prep/attend mtg	Calls	BOD	2.50	
		Legal				0.00	8.50
15	Fr	General	BOD	Calls	Emails/mail/gen	7.50	
		Finance				0.00	
		EPC				0.00	
		PSB	BOD	Emails/mail/gen	Calls	1.00	
		Legal				0.00	8.50
		General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
						<u>66.50</u>	




Kensington Fire Protection District

Employee Timesheet

Employee Name: Tim Barry
 Title: Interim General Manager
 Pay Period Start: 3/16/2024
 Pay Period End: 3/31/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL	Total
3/16/2024	See attached breakdown	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/17/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/18/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/19/2024	"	7.00	4.50	1.50	0.00	1.00	0.00	7.00
3/20/2024	"	6.50	4.50	0.00	0.00	2.00	0.00	6.50
3/21/2024	"	7.50	4.50	0.00	0.00	3.00	0.00	7.50
3/22/2024	"	8.50	4.50	3.00	0.00	1.00	0.00	8.50
3/23/2024	"	3.00	3.00	0.00	0.00	0.00	0.00	3.00
3/24/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/25/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/26/2024	"	5.00	2.00	0.00	0.00	3.00	0.00	5.00
3/27/2024	"	5.00	2.00	0.00	0.00	3.00	0.00	5.00
3/28/2024	"	7.00	4.50	0.00	0.00	2.50	0.00	7.00
3/29/2024	"	8.50	6.00	0.00	0.00	2.50	0.00	8.50
3/30/2024	"	8.50	7.50	0.00	0.00	1.00	0.00	8.50
3/31/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours Worked		66.50	43.00	4.50	0.00	19.00	0.00	66.50
Holiday		0.00						
Rate		\$ 110.00						
Total Gross Pay		\$ 7,315.00						


 Employee Signature _____ Date 3-31-24

Finance Committee _____ Date _____

Max weekly hours prior to FC approval = 32: March 1-31, 2024

132.57

Hours worked: 133.00

Hour (over)/under: -0.43

Date/Day	Subject	Description	Hours	Daily	
16	Sa	General	Emails/mail/gen BOD	1.00	6.00
		Finance		0.00	
		EPC		0.00	
		PSB	Emails/mail/gen Calls	5.00	
		Legal		0.00	
17	Su	General	BOD Emails/mail/gen	5.00	13.50
		Finance		0.00	
		EPC		0.00	
		PSB	Planning Prep/attend mtg Emails/mail/gen	8.50	
		Legal		0.00	
18	Mo	General	Emails/mail/gen BOD	1.00	3.75
		Finance		0.00	
		EPC		0.00	
		PSB	Calls Emails/mail/gen	2.75	
		Legal		0.00	
19	Tu	General	Emails/mail/gen BOD	3.00	3.00
		Finance		0.00	
		EPC-UHMP		0.00	
		PSB		0.00	
		Legal		0.00	
20	We	General	Emails/mail/gen Calls Planning	4.00	4.00
		Finance		0.00	
		EPC		0.00	
		PSB		0.00	
		Legal		0.00	
21	Th	General	BOD Emails/mail/gen Prep/attend mtg	11.00	11.00
		Finance		0.00	
		EPC		0.00	
		PSB		0.00	
		Legal		0.00	
22	Fr	General	Emails/mail/gen BOD Planning	6.00	6.00
		Finance		0.00	
		EPC		0.00	
		PSB		0.00	
		Legal		0.00	
23	Sa	General	Planning Emails/mail/gen BOD packet	6.00	9.00
		Finance		0.00	
		EPC		0.00	
		PSB	Planning Emails/mail/gen Calls	3.00	
		Legal		0.00	
24	Su	General	Emails/mail/gen BOD packet	1.00	6.00
		Finance		0.00	
		EPC		0.00	
		PSB	Planning Emails/mail/gen Calls	5.00	
		Legal		0.00	
25	Mo	General	Emails/mail/gen BOD Planning	2.50	0.00
		Finance		0.00	

		EPC			0.00	
		PSB	Emails/mail/gen	Calls	5.50	
		Legal			0.00	8.00
26	Tu	General	Emails/mail/gen	Planning	2.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	2.00
27	We	General			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	0.00
28	Th	General	Emails/mail/gen	Planning	2.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	2.00
29	Fr	General	Calls	Emails/mail/gen	1.00	
		Finance			0.00	
		EPC			0.00	
		PSB	Emails/mail/gen	Planning	2.50	
		Legal		Calls	0.00	3.50
30	Sa	General	Emails/mail/gen	Prep/attend	9.00	
		Finance		Planning	0.00	
		EPC			0.00	
		PSB	Calls	Emails/mail/gen	1.50	
		Legal			0.00	10.50
31	Su	General			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	0.00
					<u>88.25</u>	



Kensington Fire Protection District Employee Timesheet

Employee Name: Tim Barry
 Title: Interim General Manager
 Pay Period Start: 4/01/2024
 Pay Period End: 4/15/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL	Total
4/01/2024	See attached breakdown	10.50	8.50	0.00	0.00	2.00	0.00	10.50
4/2/2024	"	4.00	3.00	0.00	0.00	1.00	0.00	4.00
4/3/2024	"	6.00	3.00	0.00	0.00	3.00	0.00	6.00
4/4/2024	"	8.50	4.50	0.00	0.00	4.00	0.00	8.50
4/5/2024	"	3.00	3.00	0.00	0.00	0.00	0.00	3.00
4/6/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4/7/2024	"	6.00	4.00	0.00	0.00	1.00	1.00	6.00
4/8/2024	"	7.00	5.00	0.00	0.00	2.00	0.00	7.00
4/9/2024	"	6.50	2.50	0.00	4.00	0.00	0.00	6.50
4/10/2024	"	4.50	2.00	0.00	2.50	0.00	0.00	4.50
4/11/2024	"	7.50	3.50	0.00	1.00	3.00	0.00	7.50
4/12/2024	"	4.50	2.50	0.00	0.00	0.00	2.00	4.50
4/13/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4/14/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4/15/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Hours Worked	68.00	41.50	0.00	7.50	16.00	3.00	68.00
	Holiday	0.00						
	Rate	\$ 110.00						
	Total Gross Pay	\$ 7,480.00						

Tim Barry

4/15/2024

<i>M. Barry</i> Employee Signature	4-15-24 Date	<table border="1"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table>								
Finance Committee	Date									

Date/Day	Subject	Description	Hours	Daily			
1	Mo	General Mgmt	BOD agenda/items	E-mails/mail/gen	Prep/attend mtg	8.50	
		Finance				0.00	
		EPC				0.00	
		PSB	E-mails/mail/gen	Planning	Rev/apprv	2.00	
		Legal				0.00	10.50
2	Tu	General Mgmt	E-mails/mail/gen	BOD agenda/items		3.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Calls			1.00	
		Legal				0.00	4.00
3	We	General Mgmt	BOD packet	E-mails/mail/gen		4.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Prep/attend mtg	Calls		2.00	
		Legal				0.00	6.00
4	Th	General Mgmt	BOD agenda/items	Calls	E-mails/mail/gen	5.50	
		Finance				0.00	
		EPC-LHMP				0.00	
		PSB	Prep/attend mtg			3.00	
		Legal				0.00	8.50
5	Fr	General Mgmt	E-mails/mail/gen	BOD agenda/items	Planning	3.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	3.00
6	Sa	General Mgmt				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
7	Su	General Mgmt	BOD agenda/items	E-mails/mail/gen	Planning	6.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	

		Legal			0.00	6.00
8	Mo	General Mgmt	Emails/mail/gen	BOD agenda/items	5.00	
		Finance			0.00	
		EPC	Emails/mail/gen		1.00	
		PSB	Calls		1.00	
		Legal			0.00	7.00
9	Tu	General Mgmt	Emails/mail/gen		3.50	
		Finance			0.00	
		EPC	Calls	BOD agenda/items	3.00	Emails/mail/gen
		PSB			0.00	
		Legal			0.00	6.50
10	We	General Mgmt	Emails/mail/gen	BOD agenda/items	2.50	BOD packet
		Finance			0.00	
		EPC	Calls		2.00	
		PSB			0.00	
		Legal			0.00	4.50
11	Th	General Mgmt	Prep/attend mtg	Emails/mail/gen	5.00	Budget
		Finance			0.00	
		EPC			0.00	
		PSB	Prep/attend mtg		2.50	
		Legal			0.00	7.50
12	Fr	General Mgmt	Emails/mail/gen	BOD agenda/items	4.50	Prep/attend mtg
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	4.50
13	Sa	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	0.00
14	Su	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	

	Legal	0.00	0.00
15	Mo General Mgmt	0.00	
	Finance	0.00	
	EPC	0.00	
	PSB	0.00	
	Legal	0.00	0.00
	General Mgmt	0.00	
	Finance	0.00	
	EPC	0.00	
	PSB	0.00	
	Legal	0.00	0.00
		68.00	



Kensington Fire Protection District

Employee Timesheet

Employee Name Tim Barry
Title: Interim General Manager
Pay Period Start: 4/16/2024
Pay Period End: 4/30/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL	Total
4/16/2024	See attached breakdown	6.00	3.00	0.00	0.00	3.00	0.00	6.00
4/17/2024	•	8.50	8.50	0.00	0.00	0.00	0.00	8.50
4/18/2024	•	3.50	3.50	0.00	0.00	0.00	0.00	3.50
4/19/2024	•	5.00	1.50	0.00	0.00	3.50	0.00	5.00
4/20/2024	•	2.00	2.00	0.00	0.00	0.00	0.00	2.00
4/21/2024	•	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4/22/2024	•	5.00	3.00	0.00	2.00	0.00	0.00	5.00
4/23/2024	•	3.50	2.00	0.00	0.00	1.50	0.00	3.50
4/24/2024	•	9.50	2.50	0.00	0.00	6.00	1.00	9.50
4/25/2024	•	7.00	1.00	0.00	3.50	2.50	0.00	7.00
4/26/2024	•	5.00	3.00	0.00	0.00	2.00	0.00	5.00
4/27/2024	•	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4/28/2024	•	2.00	0.00	0.00	2.00	0.00	0.00	2.00
4/29/2024	•	7.00	2.50	0.00	3.00	1.50	0.00	7.00
4/30/2024	•	6.50	4.00	0.00	1.00	1.50	0.00	6.50
	•	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours Worked		70.50	36.50	0.00	11.50	21.50	1.00	70.50
Holiday		0.00						
Rate		\$ 110.00						
Total Gross Pay		\$ 7,755.00						



 Employee Signature 4-30-24
Date

 Finance Committee Date

Date/Day	Subject	Description	Hours	Daily			
16	Tu	General	Emails/mail/gen	Calls	BOD	3.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Emails/mail/gen	Planning	Calls	3.00	
		Legal				0.00	6.00
17	We	General	BOD	Prep/attend BOD	Emails/mail/gen	8.50	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	8.50
18	Th	General	Emails/mail/gen	Prep/attend mtg	BOD	3.50	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	3.50
19	Fr	General	Emails/mail/gen	Calls	Prep/attend mtg	1.50	
		Finance				0.00	
		EPC-LHMP				0.00	
		PSB	Invoices/pmts	Prep/attend mtg	BOD	3.50	
		Legal				0.00	5.00
20	Sa	General	BOD			2.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	2.00
21	Su	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
22	Mo	General	Calls	Emails/mail/gen		3.00	
		Finance				0.00	
		EPC	Calls			2.00	
		PSB				0.00	
		Legal				0.00	5.00
23	Tu	General	Calls	Emails/mail/gen		2.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Calls	Emails/mail/gen		1.50	
		Legal				0.00	3.50
24	We	General	Emails/mail/gen	Prep/attend BOD		2.50	
		Finance				0.00	
		EPC				0.00	
		PSB	Calls	PSB budget	Prep/attend mtg	6.00	
		Legal	Prep/attend mtg			1.00	9.50
25	Th	General	Emails/mail/gen			1.00	
		Finance				0.00	

		EPC	Prep/attend mtg			3.50	
		PSB	Planning	Calls	Emails/mail/gen	2.50	
		Legal				0.00	7.00
26	Fr	General	Planning	Emails/mail/gen		3.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Calls			2.00	
		Legal				0.00	5.00
27	Sa	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
28	Su	General				0.00	
		Finance				0.00	
		EPC				2.00	
		PSB				0.00	
		Legal				0.00	2.00
29	Mo	General	Emails/mail/gen			2.50	
		Finance				0.00	
		EPC	Prep/attend mtg			3.00	
		PSB	Calls	Planning		1.50	
		Legal				0.00	7.00
30	Tu	General	Planning	Emails/mail/gen	BOD	4.00	
		Finance				0.00	
		EPC	Planning	BOD		1.00	
		PSB	Calls	Planning	Calls	1.50	
		Legal				0.00	6.50
		General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
						<u>70.50</u>	




Kensington Fire Protection District

Employee Timesheet

Employee Name: Tim Barry
Title: Interim General Manager
Pay Period Start: 5/1/2024
Pay Period End: 5/15/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL	Total
5/1/2024	See attached breakdown	6.00	1.00	0.00	0.00	5.00	0.00	6.00
5/2/2024	"	13.50	5.00	0.00	0.00	8.50	0.00	13.50
5/3/2024	"	3.75	1.00	0.00	0.00	2.75	0.00	3.75
5/4/2024	"	3.00	3.00	0.00	0.00	0.00	0.00	3.00
5/5/2024	"	4.00	4.00	0.00	0.00	0.00	0.00	4.00
5/6/2024	"	11.00	11.00	0.00	0.00	0.00	0.00	11.00
5/7/2024	"	6.00	6.00	0.00	0.00	0.00	0.00	6.00
5/8/2024	"	9.00	6.00	0.00	0.00	3.00	0.00	9.00
5/9/2024	"	6.00	1.00	0.00	0.00	5.00	0.00	6.00
5/10/2024	"	8.00	2.50	0.00	0.00	5.50	0.00	8.00
5/11/2024	"	2.00	2.00	0.00	0.00		0.00	2.00
5/12/2024	"	0.00	0.00	0.00	0.00		0.00	0.00
5/13/2024	"	2.00	2.00	0.00	0.00	0.00	0.00	2.00
5/14/2024	"	3.50	1.00	0.00	0.00	2.50	0.00	3.50
5/15/2024	"	10.50	9.00	0.00	0.00	1.50	0.00	10.50
	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours Worked		88.25	54.50	0.00	0.00	33.75	0.00	88.25
Holiday		0.00						
Rate		\$ 110.00						
Total Gross Pay		<u>\$ 9,707.50</u>						



 Employee Signature 5-15-24
 Date

 Finance Committee Date

Date/Day	Subject	Description	Hours	Daily			
1	Fr	General	Planning	Emails/mail/gen	Prep/attend mtg	1.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Calls	Emails/mail/gen	Planning	5.00	
		Legal				0.00	6.00
2	Sa	General	Emails/mail/gen	BOD	Prep/attend mtg	5.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Planning	Prep/attend mtg	Budget	8.50	
		Legal				0.00	13.50
3	Su	General	Emails/mail/gen	BOD		1.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Planning	Emails/mail/gen		2.75	
		Legal				0.00	3.75
4	Mo	General	Prep/attend mtg	BOD	Emails/mail/gen	3.00	
		Finance				0.00	
		EPC-LHMP				0.00	
		PSB				0.00	
		Legal				0.00	3.00
5	Tu	General			BOD	4.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	4.00
6	We	General	Emails/mail/gen	BOD	Prep/attend mtg	11.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	11.00
7	Th	General	Emails/mail/gen	BOD	Planning	6.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Calls	Planning		0.00	
		Legal				0.00	6.00
8	Fr	General	Calls	Prep/attend mtg	Emails/mail/gen	6.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Emails/mail/gen	Planning		3.00	
		Legal				0.00	9.00
9	Sa	General	BOD	Emails/mail/gen		1.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Prep/attend mtg	Emails/mail/gen		5.00	
		Legal				0.00	6.00
10	Su	General	Emails/mail/gen			2.50	
		Finance				0.00	

		EPC				0.00	
		PSB	Calls	Emails/mail/gen	Planning	5.50	
		Legal				0.00	8.00
11	Mo	General	Emails/mail/gen	Prep/attend mtg	Planning	2.00	
		Finance				0.00	
		EPC				0.00	
		PSB					
		Legal				0.00	2.00
12	Tu	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB					
		Legal				0.00	0.00
13	We	General	Emails/mail/gen	Planning		2.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	2.00
14	Th	General	Emails/mail/gen			1.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Prep/attend mtg	Calls		2.50	
		Legal				0.00	3.50
15	Fr	General	BOD	Prep/attend BOD	Emails/mail/gen	9.00	
		Finance				0.00	
		EPC				0.00	
		PSB		Emails/mail/gen		1.50	
		Legal				0.00	10.50
		General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
						<u>0.00</u>	
						88.25	




Kensington Fire Protection District

Employee Timesheet

Employee Name: Tim Barry
 Title: Interim General Manager
 Pay Period Start: 5/16/2024
 Pay Period End: 5/31/2024

Program Areas	
GA	General Administration
FN	Finance
EP	Emergency Preparedness
PS	Public Safety Bldg
PL	Policies & Legal

Date	Task/Project	Hours	GA	FN	EP	PS	PL	Total
5/16/2024	See attached breakdown	4.50	2.00	0.00	0.00	2.50	0.00	4.50
5/17/2024	"	5.50	2.00	0.00	0.00	3.50	0.00	5.50
5/18/2024	"	3.00	3.00	0.00	0.00	0.00	0.00	3.00
5/19/2024	"	3.50	2.50	0.00	0.00	1.00	0.00	3.50
5/20/2024	"	5.00	4.00	0.00	0.00	1.00	0.00	5.00
5/21/2024	"	5.50	4.50	0.00	0.00	1.00	0.00	5.50
5/22/2024	"	3.50	2.50	0.00	0.00	1.00	0.00	3.50
5/23/2024	"	7.50	3.50	0.00	4.00	0.00	0.00	7.50
5/24/2024	"	3.50	1.50	0.00	0.00	2.00	0.00	3.50
5/25/2024	"	3.50	3.50	0.00	0.00	0.00	0.00	3.50
5/26/2024	"	1.00	1.00	0.00	0.00	0.00	0.00	1.00
5/27/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/28/2024	"	10.00	6.50	0.00	0.00	3.50	0.00	10.00
5/29/2024	"	8.50	6.00	0.00	0.00	2.50	0.00	8.50
5/30/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/31/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours Worked		64.50	42.50	0.00	4.00	18.00	0.00	64.50
Holiday		0.00						
Rate		\$ 110.00						
Total Gross Pay		\$ 7,095.00						



 Employee Signature 6-1-24
 Date

 Finance Committee Date

Date/Day	Subject	Description	Hours	Daily	
16	Th	General	Emails/mail/gen BOD	2.00	
		Finance		0.00	
		EPC		0.00	
		PSB	Prep/attend mtg	2.50	
		Legal		0.00	4.50
17	Fr	General	Emails/mail/gen	2.00	
		Finance		0.00	
		EPC		0.00	
		PSB	Calls Emails/mail/gen	3.50	
		Legal		0.00	5.50
18	Sa	General	Emails/mail/gen BOD Planning	3.00	
		Finance		0.00	
		EPC		0.00	
		PSB		0.00	
		Legal		0.00	3.00
19	Su	General	Comm Emails/mail/gen	2.50	
		Finance		0.00	
		EPC-LHMP		0.00	
		PSB	Emails/mail/gen	1.00	
		Legal		0.00	3.50
20	Mo	General	Emails/mail/gen Prep/attend mtg	4.00	
		Finance		0.00	
		EPC		0.00	
		PSB	Planning	1.00	
		Legal		0.00	5.00
21	Tu	General	Prep/attend mtg Emails/mail/gen Calls	4.50	
		Finance		0.00	
		EPC		0.00	
		PSB	Calls	1.00	
		Legal		0.00	5.50
22	We	General	Emails/mail/gen Planning	2.50	
		Finance		0.00	
		EPC		0.00	
		PSB	Calls Planning	1.00	
		Legal		0.00	3.50
23	Th	General	Prep/attend mtg Emails/mail/gen	3.50	
		Finance		0.00	
		EPC	Prep/attend	4.00	
		PSB		0.00	
		Legal		0.00	7.50
24	Fr	General	Emails/mail/gen BOD	1.50	
		Finance		0.00	
		EPC		0.00	
		PSB	Prep/attend mtg Calls	2.00	
		Legal		0.00	3.50
25	Sa	General	Emails/mail/gen BOD packet Rev/apprv	3.50	
		Finance		0.00	

		EPC				0.00	
		PSB				0.00	
		Legal				0.00	3.50
26	Su	General	Emails/mail/gen	Planning		1.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	1.00
27	Mo	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
28	Tu	General	Emails/mail/gen	Comm	BOD	6.50	
		Finance				0.00	
		EPC				0.00	
		PSB	Planning	BOD		3.50	
		Legal				0.00	10.00
29	We	General	Emails/mail/gen	Prep/attend mtg	BOD	6.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Emails/mail/gen	Planning		2.50	
		Legal				0.00	8.50
30	Th	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
31	Fr	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
						<u>64.50</u>	

Kensington % Share

FY 2024-25

FY 24-25

Proposed Budget

Proposed Fee

Line Item Description

Line Item	Description	Proposed Budget	Kensington % Share	Proposed Fee
51110	Regular Salaries & Wages	\$6,177,491.89	27.75%	\$1,714,254.00
51120	Part-Time Permanent Salaries &	\$54,636.35	27.75%	\$15,161.59
51145	FLSA Overtime Pay	\$111,029.88	27.75%	\$30,810.79
51147	Fire OES Response	\$600,000.00	27.75%	\$166,500.00
51146	Fire Non-Supp OT	\$50,000.00	27.75%	\$13,875.00
51148	Back Fill Costs	\$709,899.00	27.75%	\$196,996.97
51210	PERS	\$1,214,260.35	27.75%	\$336,957.25
51211	PERS UAL	\$2,659,986.16	27.75%	\$738,146.16
51220	FICA/Medicare	\$106,370.53	27.75%	\$29,517.82
51230	Medical Benefits	\$1,148,591.15	27.75%	\$318,734.04
51235	Life & LTD Insurance	\$46,186.16	27.75%	\$12,816.66
51237	Allowances & Other Benefits	\$299,245.34	27.75%	\$83,040.58
51240	Workers Comp Premiums	\$246,656.63	27.75%	\$68,447.22
51242	Workers Comp Pay	\$103,000.00	27.75%	\$28,582.50
52190	Miscellaneous Prof Svcs	\$274,200.00	33.33%	\$91,390.86
52220	Medical Services	\$35,000.00	33.33%	\$11,665.50
52230	Other Technical Services	\$26,700.00	33.33%	\$8,899.11
53230	Building Maint Services	\$20,000.00	33.33%	\$6,666.00
53250	Vehicle & Equip Maint Svc	\$175,000.00	25.00%	\$43,750.00
53290	Miscellaneous R&M Svcs	\$63,100.00	33.33%	\$21,031.23
53330	Vehic Replcmt Rental Chrg	\$151,000.00	18.83%	\$28,433.30
53910	Solid Waste Services	\$9,600.00	33.33%	\$3,199.68
54210	Telephone Expenses	\$22,000.00	20.00%	\$4,400.00
54220	Mobile/Wireless Expenses	\$13,000.00	20.00%	\$2,600.00
54230	Internet Services	\$15,750.00	33.33%	\$5,249.48
54240	Software Licenses & Maintenance	\$17,500.00	33.33%	\$5,832.75
54310	Legal Notices & Advertise	\$2,500.00	25.00%	\$625.00
54410	Printing & Binding	\$10,000.00	25.00%	\$2,500.00
54610	Travel & Training	\$50,000.00	25.00%	\$12,500.00
54910	Dues & Subscriptions	\$9,000.00	25.00%	\$2,250.00
54990	Other Administrative Svcs	\$8,500.00	25.00%	\$2,125.00
55110	General Office Supplies	\$3,000.00	25.00%	\$750.00
55120	Postage & Delivery	\$500.00	25.00%	\$125.00
55130	Photocopying Charges	\$100.00	25.00%	\$25.00
55210	Fuel	\$66,066.00	27.00%	\$17,837.82
55230	Medical Supplies	\$30,975.00	30.00%	\$9,292.50
55240	Clothing & Uniform Supply	\$75,000.00	33.33%	\$24,997.50
55250	Vehicle & Equip Supplies	\$8,000.00	25.00%	\$2,000.00
55290	Other Operating Supplies	\$7,000.00	25.00%	\$1,750.00
55520	Building Supplies	\$6,000.00	25.00%	\$1,500.00

56310	Improvements, not Bldgs	\$15,000.00	25.00%	\$3,750.00
58220	Licenses & Permits	\$2,500.00	25.00%	\$625.00
	Total Expenditures			\$4,069,611.30

Total Expenditures \$4,069,611.30

Total Personnel	\$13,527,353.44
Overhead @ 9%	\$1,217,461.81
27.75% of overhead	\$337,845.65
Unreconciled Contract	\$4,407,456.96
Reconciliation FY 23-24	\$221,704.00

Total Contract	\$4,629,160.96
----------------	----------------



KENSINGTON FIRE PROTECTION DISTRICT

DATE: June 10, 2024
TO: Finance Committee
RE: Financial Forecast Update
SUBMITTED BY: Mary A. Morris-Mayorga, Consultant
 Bill Zenoni, Consultant

Recommended Action

This item is provided for discussion, feedback, and direction prior to advancing to the Board of Directors.

Background

The Financial Forecast was last updated and reviewed with the Finance Committee on September 7, 2023 and included in the final budget which was adopted by the Board of Directors on September 20, 2023. Mid-year budget adjustments were incorporated in February 2024.

As part of the Fiscal Year 2024-2025 Budget Development, the forecast has been updated with budget estimates prior to additional discussion with the Finance Committee which also includes the Fiscal Year 2024-2025 Fire Services Contract Fee Schedule. Assumptions are listed for each revenue and expenditure line item for budgetary and planning purposes. In addition, with a return to the Public Safety Building, operations and maintenance costs have been included to reflect this occupancy.

In Fiscal Years 2023 - 2025, the net change in fund balance is negative due to the Public Safety Building Renovation Project where funds are expended from loan then reserves. While the Rolling Stock Set-Aside is listed as a capital expenditure in the model, it remains as part of the overall fund balance. The Fund Balance Projection displays the full breakdown of current and projected reserves. While the overall change in fund balance over the five-year forecast decreases due to the annual assumptions for the two major drivers of the forecast (property tax revenue increase of 4% and fire services contract cost increase of 8%), it remains positive as a result of the increased Local Agency Investment Fund (LAIF) rate of 4% as compared to the prior 2%. Assumptions are monitored and updated as actual results along with other factors change, then are incorporated into the forecast as warranted.

Fiscal Impact

The long-term financial forecast demonstrates that the District can sustainably maintain operations and complete the PSB project with reserves remaining following completion.

Attachment: Financial Forecast – Assumptions, Summary, Detail, Fund Balance Projection

KENSINGTON FIRE PROTECTION DISTRICT
FIVE YEAR FINANCIAL FORECAST - Assumptions

CATEGORY	Assumptions Fiscal Years 2025-2028
REVENUE	
Property Taxes	4% based on historical data (conservative)
Special Taxes	Flat
Other Taxes (HOPTR)	Flat
Lease Income	\$0
Investment Income	4.00%
CERBT Disbursement	Match to retiree medical costs
Other Revenue	Assume flat \$2,000 per year
Grant Revenue	\$0 for now
EXPENDITURES	
SALARIES AND BENEFITS	
<u>Office Wages & Related</u>	
Regular Wages	4% annual increase beginning FY2025-26
Vacation	4% annual increase beginning FY2025-26
Medical/Dental Insurance	4% annual increase beginning FY2025-26
Payroll Taxes	4% annual increase beginning FY2025-26
Workers Compensation/Life Insurance	4% annual increase
Payroll Processing	4% annual increase
<u>Retiree Medical Benefits</u>	
PERS Medical	2% annual increase beginning in FY 2025-26
CalPERS Settlement	Assume \$0
Delta Dental	Flat
Vision Care	Flat
<u>Outside Professional Services</u>	
Accounting	3% annual increase beginning FY2025-26
Actuarial Valuation	Full=\$5.6k, partial=\$3k
Audit	Flat per proposal
Bank Fees	Flat
Contra Costa County Expenses	4% annual increase
El Cerrito Contract Fees	8% annual increase beginning in FY 2025-26
El Cerrito Reconciliation	Flat, adjust as needed
IT Services and Equipment	FY 23-24=PSB/new equip; 3% annual increase
Fire Abatement Contract	5% every other year
Fire Engineer Plan Review	Flat
Risk Management Insurance	10% annual increase
LAFCO Fees	Flat
Legal Fees	3% annual increase (reduce after PSB)
Operational Consultant	External partnerships
Fiscal Analysis Consultant	\$25k split across FY 2024 and 2025
Recruitment	As needed
Temporary Services	As needed
Water System Improvements	Flat
Website Development/Maintenance	Flat
Wildland Vegetation Maintenance	3% annual increase
Other Outside Professional Services	0.0%
Emergency Preparedness Coordinator	3% annual increase
Grant Writer/Coordinator	Flat, as needed
Nixle (Everbridge) Fees	3% annual increase
Long-Term Financial Planner/Disclosure	Flat per proposal
<u>Community Service Activities</u>	
Public Education	Reduce after FY 2023-24 (PSB project)
EP Coordinator Expense Account	Flat
Community Pharmaceutical Drop-Off	Flat
CERT Emergency Kits/Sheds/Prep	3% annual increase

KENSINGTON FIRE PROTECTION DISTRICT
FIVE YEAR FINANCIAL FORECAST - Assumptions

CATEGORY	Assumptions Fiscal Years 2025-2028
Open Houses	Flat
Community Shredder	Flat
Firesafe Planting Grants	0.0%
Community Sandbags	Replanting current, change focus to clearing?
Volunteer Appreciation	0.0%
Community Service - Other	Flat
<u>District Activities</u>	
Equipment	As needed
Vehicle Maintenance	As needed
Professional Development	Flat
Election	5% increase every other year
Firefighter's Apparel & PPE	Flat
Firefighter's Expenses	Flat
Staff Appreciation	Flat
Memberships	Flat
<u>Office</u>	
Office Expenses	3% annual increase beginning in FY2025-26
Office Supplies	3% annual increase
Telephones	3% annual increase
Internet	3% annual increase
Office - Other	3% annual increase
Office - Equipment	0.0%
<u>Building Maintenance</u>	
Gardening Services	5% annual increase beginning in FY 2025-26
Building Alarm	5% annual increase beginning in FY 2025-26
Medical Waste Disposal	5% annual increase beginning in FY 2025-26
Janitorial Services	5% annual increase beginning in FY 2025-26
Miscellaneous Maintenance	5% annual increase beginning in FY 2025-26
<u>Building Utilities/Service</u>	
Gas and Electric	10% annual increase; rtn to PSB 24/25
Water/Sewer	3% annual increase; rtn to PSB 24/25
Refuse Collection	3% annual increase; rtn to PSB 24/25
Building Utilities/Services - Other	3% annual increase; rtn to PSB 24/25
Contingency	Flat, as needed
CAPITAL EXPENDITURES	
Rolling Stock Set-aside (Transfer from General Fund to Capital Fund)	Incl expenditures
Equipment and Furniture	As determined
PSB - Temporary Facilities	Actual
PSB Renovation	Per project budget
DEBT SERVICE	Per debt service amortization schedule

June 4, 2024

KENSINGTON FIRE PROTECTION DISTRICT

FIVE YEAR FINANCIAL FORECAST - Summary

June 4, 2024

	FY 2022-23 Actual	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
REVENUE								
Property Taxes	\$ 5,264,470	\$ 5,475,049	\$ 5,475,049	\$ 5,694,051	\$ 5,921,813	\$ 6,158,685	\$ 6,405,033	\$ 6,661,234
Special Taxes	200,437	201,000	201,000	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	24,423	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Lease Income	3,050	-	-	-	-	-	-	-
Investment Income	37,204	216,110	216,110	232,136	230,485	259,504	282,934	299,966
CERBT Disbursement	67,346	63,500	63,500	61,000	61,960	62,939	63,938	64,957
Other Revenue	163	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,597,092	\$ 5,982,658	\$ 5,982,658	\$ 6,215,187	\$ 6,442,258	\$ 6,709,128	\$ 6,979,904	\$ 7,254,156
EXPENDITURES								
<u>Salaries and Benefits</u>								
Office Wages and Related Costs	182,171	222,879	222,879	196,297	204,149	212,315	220,808	229,640
Retiree Medical Benefits	67,346	63,500	63,500	61,000	61,960	62,939	63,938	64,957
Total Salaries and Benefits	\$ 249,517	\$ 286,379	\$ 286,379	\$ 257,297	\$ 266,109	\$ 275,254	\$ 284,746	\$ 294,597
<u>Outside Professional Services</u>								
El Cerrito Contract Fees	3,843,483	4,146,968	4,146,968	4,407,457	4,760,054	5,140,858	5,552,126	5,996,297
El Cerrito Reconciliation	123,165	77,554	77,554	221,704	80,000	80,000	80,000	80,000
Other Outside Professional Services	279,998	364,154	349,154	389,324	333,743	341,510	354,706	363,528
Total Outside Professional Services	\$ 4,246,646	\$ 4,588,676	\$ 4,573,676	\$ 5,018,485	\$ 5,173,797	\$ 5,562,368	\$ 5,986,832	\$ 6,439,825
Community Service Activities	\$ 24,862	\$ 64,620	\$ 48,620	\$ 43,744	\$ 43,871	\$ 44,002	\$ 44,137	\$ 44,276
District Activities	\$ 45,525	\$ 23,500	\$ 23,500	\$ 29,358	\$ 23,500	\$ 29,651	\$ 23,500	\$ 29,959
Office Expenses	\$ 18,990	\$ 15,215	\$ 15,215	\$ 11,416	\$ 11,244	\$ 11,581	\$ 11,929	\$ 12,287
Building Maintenance	\$ 9,915	\$ 6,900	\$ 6,900	\$ 13,500	\$ 14,175	\$ 14,884	\$ 15,628	\$ 16,409
Building Utilities/Service	\$ 14,541	\$ 19,840	\$ 19,840	\$ 21,090	\$ 22,563	\$ 24,164	\$ 25,905	\$ 27,800
Contingency	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,609,995	\$ 5,025,130	\$ 4,994,130	\$ 5,414,890	\$ 5,575,258	\$ 5,981,904	\$ 6,412,676	\$ 6,885,152
NET OPERATING SURPLUS/(SHORTFALL)	\$ 987,096	\$ 957,529	\$ 988,529	\$ 800,296	\$ 866,999	\$ 727,224	\$ 567,228	\$ 369,004
Capital Expenditures - Rolling Stock Set-aside	\$ 202,800	\$ 167,489	\$ 167,489	\$ 219,348	\$ 228,122	\$ 237,247	\$ 246,737	\$ 256,607
Capital Expenditures - Equip/Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Public Safety Building	\$ 2,221,222	\$ 5,881,093	\$ 5,881,093	\$ 700,000	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428	\$ 141,377
TOTAL EXPENDITURES	\$ 7,034,017	\$ 11,073,712	\$ 11,042,712	\$ 6,475,808	\$ 5,944,905	\$ 6,360,629	\$ 6,800,841	\$ 7,283,136
CHANGE IN FUND BALANCE	\$ (1,436,926)	\$ (5,091,053)	\$ (5,060,053)	\$ (41,274)	\$ 725,474	\$ 585,746	\$ 425,800	\$ 227,627
Building Loan Drawdown	1,926,120	-	-	-	-	-	-	-
FUND BALANCE (June 30)	\$ 10,695,958	\$ 5,772,394	\$ 5,803,394	\$ 5,762,120	\$ 6,487,595	\$ 7,073,341	\$ 7,499,141	\$ 7,726,768

KENSINGTON FIRE PROTECTION DISTRICT
FIVE YEAR FINANCIAL FORECAST - Line Item Detail
 June 4, 2024

	FY 2022-23 Actual	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
REVENUE								
Property Taxes	5,264,470	5,475,049	5,475,049	5,694,051	5,921,813	6,158,685	6,405,033	6,661,234
Special Taxes	200,437	201,000	201,000	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	24,423	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Lease Income	3,050	-	-	-	-	-	-	-
Investment Income	37,204	216,110	216,110	232,136	230,485	259,504	282,934	299,966
CERBT Disbursement	67,346	63,500	63,500	61,000	61,960	62,939	63,938	64,957
Other Revenue	163	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,597,092	\$ 5,982,658	\$ 5,982,658	\$ 6,215,187	\$ 6,442,258	\$ 6,709,128	\$ 6,979,904	\$ 7,254,156
EXPENDITURES								
SALARIES AND BENEFITS								
<u>Office Wages & Related</u>								
Regular Wages	153,493	191,468	191,468	166,400	173,056	179,978	187,177	194,664
Vacation	5,271	5,022	5,022	5,000	5,200	5,408	5,624	5,849
Medical/Dental Insurance	7,000	5,427	5,427	6,000	6,240	6,490	6,749	7,019
Payroll Taxes	12,211	15,032	15,032	12,730	13,239	13,769	14,320	14,892
Workers Compensation/Life Insurance	1,760	3,100	3,100	3,224	3,353	3,487	3,627	3,772
Payroll Processing	2,436	2,830	2,830	2,943	3,061	3,183	3,311	3,443
Total Office Wages & Related Costs	182,171	222,879	222,879	196,297	204,149	212,315	220,808	229,640
<u>Retiree Medical Benefits</u>								
PERS Medical	53,355	50,500	50,500	48,000	48,960	49,939	50,938	51,957
CalPERS Settlement	-	-	-	-	-	-	-	-
Delta Dental	10,437	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Vision Care	3,554	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total Retiree Medical Benefits	67,346	63,500	63,500	61,000	61,960	62,939	63,938	64,957
TOTAL SALARIES AND BENEFITS	\$ 249,517	\$ 286,379	\$ 286,379	\$ 257,297	\$ 266,109	\$ 275,254	\$ 284,746	\$ 294,597
<u>Outside Professional Services</u>								
Accounting	33,895	37,080	37,080	50,000	51,500	53,045	54,636	56,275
Actuarial Valuation	5,600	3,000	3,000	3,000	5,600	3,000	5,600	3,000
Audit	12,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Bank Fees	25	50	50	50	50	50	50	50
Contra Costa County Expenses	56,254	39,520	39,520	41,101	42,745	44,455	46,233	48,082
El Cerrito Contract Fees	3,843,483	4,146,968	4,146,968	4,407,457	4,760,054	5,140,858	5,552,126	5,996,297
El Cerrito Reconciliation	123,165	77,554	77,554	221,704	80,000	80,000	80,000	80,000
IT Services and Equipment	4,097	6,600	6,600	2,000	2,060	2,122	2,185	2,251
Fire Abatement Contract	-	5,250	5,250	5,513	5,513	5,788	5,788	6,078
Fire Engineer Plan Review	1,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Risk Management Insurance	689	21,697	21,697	23,866	26,253	28,878	31,766	34,943
LAFCO Fees	1,559	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Legal Fees	15,598	15,600	15,600	12,000	12,360	12,731	13,113	13,506
Operational Consultant	4,088	20,000	20,000	52,800	5,000	5,000	5,000	5,000
Fiscal Analysis Consultant	-	25,000	10,000	15,000	-	-	-	-
Recruitment	26,590	14,925	14,925	-	-	-	-	-
Temporary Services	-	-	-	5,000	-	-	-	-
Water System Improvements	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Website Development/Maintenance	3,240	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Wildland Vegetation Maintenance	6,500	7,828	7,828	8,063	8,305	8,554	8,810	9,075
Other Outside Professional Services	-	-	-	-	-	-	-	-
Emergency Preparedness Coordinator	105,200	107,704	107,704	110,935	114,263	117,691	121,222	124,858
Grant Writer/Coordinator	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Nixle (Everbridge) Fees	-	3,200	3,200	3,296	3,395	3,497	3,602	3,710
Long-Term Financial Planner/Disclosure	3,163	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Outside Professional Services	\$ 4,246,646	\$ 4,588,676	\$ 4,573,676	\$ 5,018,485	\$ 5,173,797	\$ 5,562,368	\$ 5,986,832	\$ 6,439,825
<u>Community Service Activities</u>								
Public Education	12,951	20,000	20,000	15,000	15,000	15,000	15,000	15,000
EP Coordinator Expense Account	-	1,000	-	-	-	-	-	-
Community Pharmaceutical Drop-Off	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500
CERT Emergency Kits/Sheds/Prep	-	4,120	4,120	4,244	4,371	4,502	4,637	4,776
Open Houses	719	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Community Shredder	7,253	5,500	5,500	5,500	5,500	5,500	5,500	5,500
DFSC Matching Grants	-	-	-	-	-	-	-	-
Firesafe Planting Grants	-	25,000	10,000	10,000	10,000	10,000	10,000	10,000
Demonstration Garden	-	-	-	-	-	-	-	-
Community Sandbags	3,940	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Volunteer Appreciation	-	500	500	500	500	500	500	500
Community Service - Other	-	500	500	500	500	500	500	500
Total Community Service Activities	\$ 24,862	\$ 64,620	\$ 48,620	\$ 43,744	\$ 43,871	\$ 44,002	\$ 44,137	\$ 44,276

KENSINGTON FIRE PROTECTION DISTRICT
FIVE YEAR FINANCIAL FORECAST - Line Item Detail
 June 4, 2024

	FY 2022-23 Actual	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
District Activities								
Equipment		-	-	-	-	-	-	-
Vehicle Maintenance	0	-	-	-	-	-	-	-
Professional Development	595	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Election	5,579	-	-	5,858	-	6,151	-	6,459
Firefighter's Apparel & PPE	1,264	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Firefighter's Expenses	28,582	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	9,505	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Total District Activities	\$ 45,525	\$ 23,500	\$ 23,500	\$ 29,358	\$ 23,500	\$ 29,651	\$ 23,500	\$ 29,959
Office								
Office Expenses	5,327	6,000	6,000	4,000	4,120	4,244	4,371	4,502
Office Supplies	763	1,200	1,200	1,236	1,273	1,311	1,351	1,391
Telephones	8,841	1,000	1,000	1,030	1,061	1,093	1,126	1,159
Internet	2,870	4,000	4,000	4,120	4,244	4,371	4,502	4,637
Office - Other	-	515	515	530	546	563	580	597
Office - Equipment	1,189	2,500	2,500	500	-	-	-	-
Total Office	\$ 18,990	\$ 15,215	\$ 15,215	\$ 11,416	\$ 11,244	\$ 11,581	\$ 11,929	\$ 12,287
Building Maintenance								
Gardening Services	140	500	500	2,400	2,520	2,646	2,778	2,917
Building Alarm	(396)	1,500	1,500	1,500	1,575	1,654	1,736	1,823
Medical Waste Disposal	-	2,200	2,200	2,200	2,310	2,426	2,547	2,674
Janitorial Services	806	200	200	2,400	2,520	2,646	2,778	2,917
Miscellaneous Maintenance	9,365	2,500	2,500	5,000	5,250	5,513	5,788	6,078
Total Building Maintenance	\$ 9,915	\$ 6,900	\$ 6,900	\$ 13,500	\$ 14,175	\$ 14,884	\$ 15,628	\$ 16,409
Building Utilities/Service								
Gas and Electric	8,978	6,300	6,300	12,000	13,200	14,520	15,972	17,569
Water/Sewer	2,903	6,600	6,600	5,000	5,150	5,305	5,464	5,628
Refuse Collection	2,170	3,000	3,000	3,090	3,183	3,278	3,377	3,478
Building Utilities/Services - Other	490	3,940	3,940	1,000	1,030	1,061	1,093	1,126
Total Building Utilities/Service	\$ 14,541	\$ 19,840	\$ 19,840	\$ 21,090	\$ 22,563	\$ 24,164	\$ 25,905	\$ 27,800
Contingency	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,609,995	\$ 5,025,130	\$ 4,994,130	\$ 5,414,890	\$ 5,575,258	\$ 5,981,904	\$ 6,412,676	\$ 6,885,152
NET OPERATING SURPLUS/(SHORTFALL)	\$ 987,096	\$ 957,529	\$ 988,529	\$ 800,296	\$ 866,999	\$ 727,224	\$ 567,228	\$ 369,004
CAPITAL EXPENDITURES								
Rolling Stock Set-aside <i>(Transfer from General F</i>	202,800	167,489	167,489	219,348	228,122	237,247	246,737	256,607
Equipment and Furniture	-	-	-	-	-	-	-	-
PSB - Temporary Facilities	894,649	-	-	-	-	-	-	-
PSB Renovation	1,326,573	5,881,093	5,881,093	700,000	-	-	-	-
Total Capital Expenditures	\$ 2,424,022	\$ 6,048,582	\$ 6,048,582	\$ 919,348	\$ 228,122	\$ 237,247	\$ 246,737	\$ 256,607
DEBT SERVICE*	\$ -	\$ -	\$ -	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428	\$ 141,377
TOTAL EXPENDITURES	\$ 7,034,017	\$ 11,073,712	\$ 11,042,712	\$ 6,475,808	\$ 5,944,905	\$ 6,360,629	\$ 6,800,841	\$ 7,283,136
CHANGE IN FUND BALANCE	\$ (1,436,926)	\$ (5,091,053)	\$ (5,060,053)	\$ (41,274)	\$ 725,474	\$ 585,746	\$ 425,800	\$ 227,627
Building Loan Drawdown	1,926,120	-	-	-	-	-	-	-
ENDING GENERAL/SPECIAL FUND BALANCE	7,475,985	4,740,030	4,771,030	4,510,408	5,007,761	5,356,260	5,535,323	5,506,343
ENDING CAPITAL/ROLLING STOCK FUND BALANCE	3,219,973	1,032,364	1,032,364	1,251,712	1,479,834	1,717,081	1,963,818	2,220,425
ENDING FUND BALANCE	10,695,958	5,772,394	5,803,394	5,762,120	6,487,595	7,073,341	7,499,141	7,726,768

Debt Service - FY 2019-20, 2020-21, 2021-22 - CalPERS Repayment; Beginning FY 2022-23 Debt Service = Facility Loan Repayment (\$2,160,000 25 year term @ 4.07%)

June 4, 2024

Fund Balance Projection

	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers In/ (Transfers)</u>	<u>Other Financing</u>	<u>Change in Fund Balance</u>	<u>Beginning Fund Balance</u>	<u>Ending Fund Balance</u>
<u>FY 2021-22</u>							
General Fund	5,285,728	4,379,134	400,000	-	1,306,594	5,176,904	6,483,498
Special Tax Fund	200,962	2,211	(400,000)	-	(201,249)	409,440	208,191
Capital Fund	<u>4,906</u>	<u>514,583</u>	-	-	<u>(509,677)</u>	<u>3,821,952</u>	<u>3,312,275</u>
Total	5,491,596	4,895,928	-	-	595,668	9,408,296	10,003,964
							<i>ties to audited financials</i>
<u>FY 2022-23</u>							
General Fund	5,396,655	4,609,995	205,828	-	992,487	6,483,498	7,475,985
Special Tax Fund	200,437	-	(408,628)	-	(208,191)	208,191	-
Capital Fund	-	<u>2,221,222</u>	<u>202,800</u>	<u>1,926,120</u>	<u>(92,302)</u>	<u>3,312,275</u>	<u>3,219,973</u>
Total	5,597,092	6,831,217	-	1,926,120	691,994	10,003,964	10,695,958
							<i>unaudited</i>
<u>FY 2023-24</u>							
General Fund - Operating	5,781,658	4,994,130	(5,604,745)	-	(4,817,216)	7,475,985	2,658,769
General Fund - El Cerrito			2,112,261	-	2,112,261	-	2,112,261
General Fund - PSB		3,525,995	3,525,995	-	-	-	-
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund - PSB/Rolling Stock	-	<u>2,355,098</u>	<u>167,489</u>	-	<u>(2,187,609)</u>	<u>3,219,973</u>	<u>1,032,364</u>
Total	5,982,658	10,875,223	-	-	(4,892,564)	10,695,958	5,803,394
<u>FY 2024-25 (Budget)</u>							
General Fund	6,014,187	6,114,890	(18,348)	(141,570)	(462,942)	2,658,769	2,195,827
General Fund - El Cerrito					202,320	2,112,261	2,314,581
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	-	-	<u>219,348</u>	-	<u>219,348</u>	<u>1,032,364</u>	<u>1,251,712</u>
Total	6,215,187	6,114,890	-	(141,570)	(41,274)	5,803,394	5,762,120
<u>FY 2025-26 (Projected)</u>							
General Fund	6,241,258	5,575,258	(27,122)	(141,525)	391,906	2,195,827	2,587,734
General Fund - El Cerrito					105,446	2,314,581	2,420,027
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	-	-	<u>228,122</u>	-	<u>228,122</u>	<u>1,251,712</u>	<u>1,479,834</u>
Total	6,442,258	5,575,258	-	(141,525)	725,474	5,762,120	6,487,595
<u>FY 2026-27 (Projected)</u>							
General Fund	6,508,128	5,981,904	(36,247)	(141,478)	158,097	2,587,734	2,745,831
General Fund - El Cerrito					190,402	2,420,027	2,610,429
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	-	-	<u>237,247</u>	-	<u>237,247</u>	<u>1,479,834</u>	<u>1,717,081</u>
Total	6,709,128	5,981,904	-	(141,478)	585,746	6,487,595	7,073,341
<u>FY 2027-28 (Projected)</u>							
General Fund	6,778,904	6,412,676	(45,737)	(141,428)	(26,571)	2,745,831	2,719,260
General Fund - El Cerrito					205,634	2,610,429	2,816,063
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	-	-	<u>246,737</u>	-	<u>246,737</u>	<u>1,717,081</u>	<u>1,963,818</u>
Total	6,979,904	6,412,676	-	(141,428)	425,800	7,073,341	7,499,141
<u>FY 2028-29 (Projected)</u>							
General Fund	7,053,156	6,885,152	(55,607)	(141,377)	(251,065)	2,719,260	2,468,195
General Fund - El Cerrito					222,085	2,816,063	3,038,148
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	-	-	<u>256,607</u>	-	<u>256,607</u>	<u>1,963,818</u>	<u>2,220,425</u>
Total	7,254,156	6,885,152	-	(141,377)	227,627	7,499,141	7,726,768



KENSINGTON FIRE PROTECTION DISTRICT

DATE: June 10, 2024
TO: Finance Committee
RE: FY 2024-2025 Draft Preliminary Budget
SUBMITTED BY: Mary Morris-Mayorga, Consultant

Recommended Action

This item is provided for review, discussion, and for any staff direction prior to presenting to the Board of Directors.

Background

The draft budget has been developed based on the Guiding Principles which are listed on Page 3 of the budget document. The narrative portion of the budget was updated substantially in 2020 so has been updated this year for dates, financial information, and minor changes. The updated long-term financial forecast serves as the financial foundation of the budget with information tables incorporated into the document which was reviewed in detail with the prior Finance Committee agenda item. Those tables are utilized within the budget document.

The budget narrative document has been updated a bit to incorporate more graphical information to ensure the information is user-friendly. Feedback from the committee is appreciated for additional improvements that will enhance the document.

The budget process is comprised of the following:

Action	When
Long-Term Financial Plan (update following EC contract)	April/May
Review with Finance Committee	May
Presentation to BOD	June
Approval	June
Adoption	September
Monitoring	Ongoing

Following review and input of the committee, staff will update the draft budget for discussion and approval by the Board of Directors in June.

Fiscal Impact

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

Attachments: Fiscal Year 2024-25 Draft Preliminary Budget
 Property Tax Revenue History
 Local Agency Investment Fund (LAIF) Rates



Kensington Fire Protection District Fiscal Year 2024-2025 Preliminary Budget



Presented by
Mary Morris-Mayorga, Consultant
to
KFPD Finance Committee on June 10, 2024
and
KFPD Board of Directors on June 19, 2024



Kensington Fire Protection District Fiscal Year 2024-2025 Final Budget

Contents

Budget Message.....	3
Elected and Appointed Officials.....	4
Mission.....	5
District Profile	5
District Services.....	6
Service Area Map	7
Strategic Planning and Goals	8
Fund Structure	9
Budget Development.....	9
Fire Protection Contract.....	9
Budget Detail	10
Capital Outlay – Public Safety Building	12
Financial Plan	13
Five-Year Financial Forecast.....	13
Fund Balance Projection	14
Code/Enabling Act.....	15
Gann Limit.....	15



Budget Message

June 19, 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") Preliminary 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 Preliminary 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
Consultant

Elected and Appointed Officials

Board of Directors

Daniel Levine, President
Danielle Madugo, Vice President
Rick Artis, Secretary
Julie Stein
Jim Watt

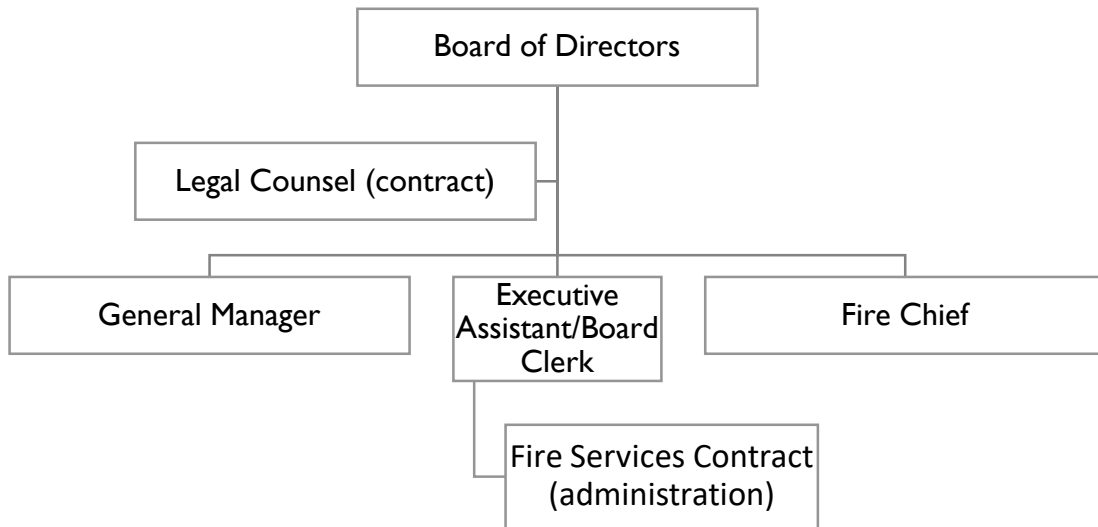
Term Expires

December 2027
December 2024
December 2024
December 2027
December 2027

Appointed

General Manager (Interim) Tim Barry
Fire Chief Eric Saylor

Organization Chart



Committees

Emergency Preparedness Committee:

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

Finance Committee:

Directors: Jim Watt and Rick Artis

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

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

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.

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:

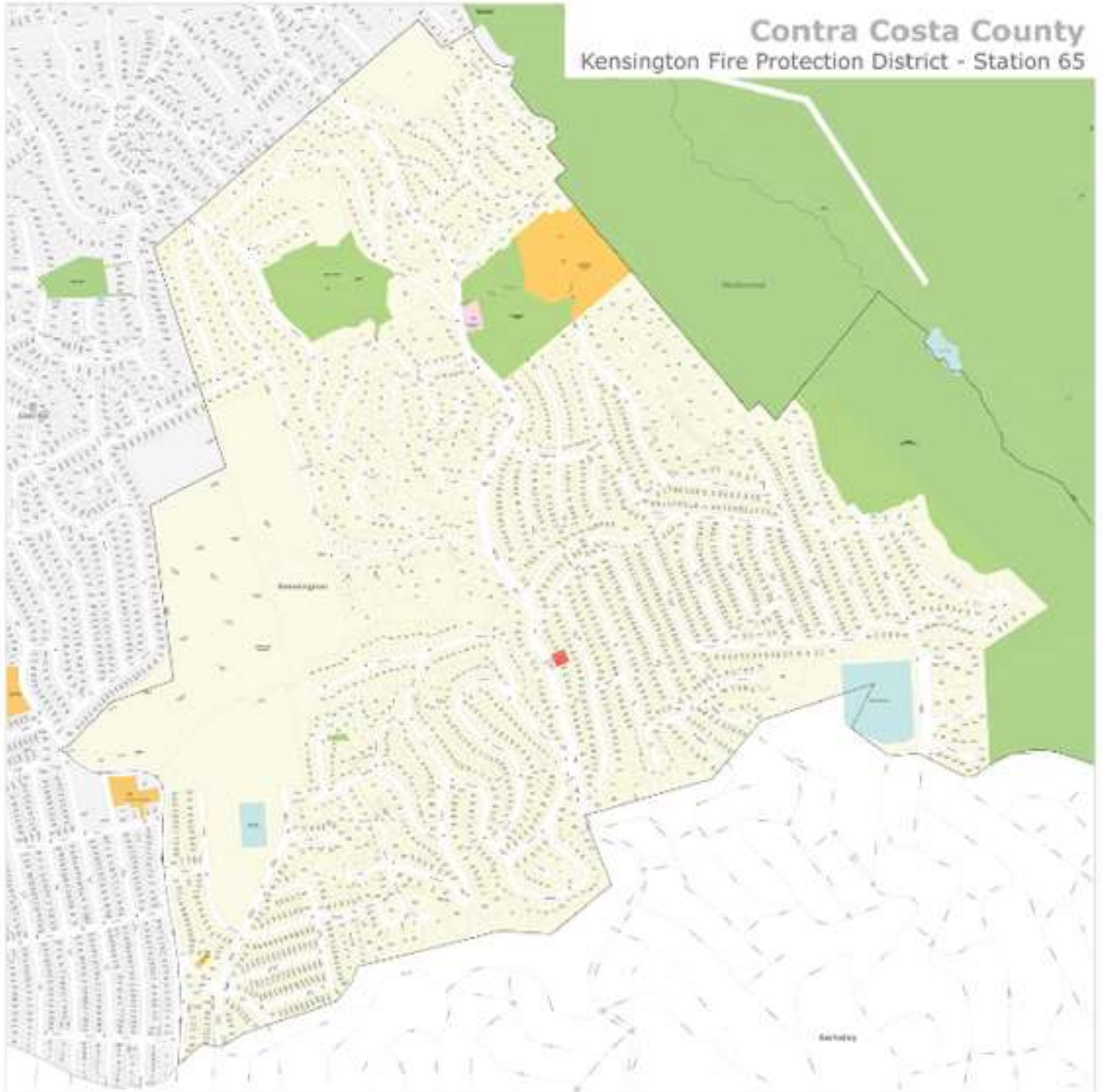
- *Chief Officers* = 02
- *Fire Officers* = 19
- *Firefighter II* = 32
- *Firefighter I* = 36
- *Driver Operator* = 32
- *Rescue Systems* = 35
- *Paramedic* = 19
- *Technical Rescue* = 14
- *CERT Instructors* = 08

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

(need to update to Station 55)



Strategic Planning and Goals

(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 ten-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)	\$ 4,407,457.00
FY 2023-2024 Budget to Actual Contract Reconciliation	221,704.00
FY 2024-2025 Proposed Contract Fee	<u>\$ 4,629,161.00</u>

Contract % Increase 9.58%

Budget Detail

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
REVENUE				
Property Taxes	5,264,470	5,475,049	5,475,049	5,694,051
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	37,204	216,110	216,110	232,136
CERBT Disbursement	67,346	63,500	63,500	61,000
Other Revenue	163	2,000	2,000	2,000
Grant Revenue	-	-	-	-
TOTAL REVENUE	\$ 5,597,092	\$ 5,982,658	\$ 5,982,658	\$ 6,215,187
EXPENDITURES				
SALARIES AND BENEFITS				
<u>Office Wages & Related</u>				
Regular Wages	153,493	191,468	191,468	166,400
Vacation	5,271	5,022	5,022	5,000
Medical/Dental Insurance	7,000	5,427	5,427	6,000
Payroll Taxes	12,211	15,032	15,032	12,730
Workers Compensation/Life Insurance	1,760	3,100	3,100	3,224
Payroll Processing	2,436	2,830	2,830	2,943
Total Office Wages & Related Costs	182,171	222,879	222,879	196,297
<u>Retiree Medical Benefits</u>				
PERS Medical	53,355	50,500	50,500	48,000
CalPERS Settlement	-	-	-	-
Delta Dental	10,437	10,000	10,000	10,000
Vision Care	3,554	3,000	3,000	3,000
Total Retiree Medical Benefits	67,346	63,500	63,500	61,000
TOTAL SALARIES AND BENEFITS	\$ 249,517	\$ 286,379	\$ 286,379	\$ 257,297
<u>Outside Professional Services</u>				
Accounting	33,895	37,080	37,080	50,000
Actuarial Valuation	5,600	3,000	3,000	3,000
Audit	12,500	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	4,407,457
El Cerrito Reconciliation	123,165	77,554	77,554	221,704
IT Services and Equipment	4,097	6,600	6,600	2,000
Fire Abatement Contract	-	5,250	5,250	5,513
Fire Engineer Plan Review	1,000	3,000	3,000	3,000
Risk Management Insurance	689	21,697	21,697	23,866
LAFCO Fees	1,559	2,100	2,100	2,100
Legal Fees	15,598	15,600	15,600	12,000
Operational Consultant	4,088	20,000	20,000	52,800
Fiscal Analysis Consultant	-	25,000	10,000	15,000
Recruitment	26,590	14,925	14,925	-
Temporary Services	-	-	-	5,000
Water System Improvements	-	10,000	10,000	10,000
Website Development/Maintenance	3,240	3,600	3,600	3,600
Wildland Vegetation Maintenance	6,500	7,828	7,828	8,063
Other Outside Professional Services	-	-	-	-
Emergency Preparedness Coordinator	105,200	107,704	107,704	110,935
Grant Writer/Coordinator	-	15,000	15,000	15,000
Nixle (Everbridge) Fees	-	3,200	3,200	3,296
Long-Term Financial Planner/Disclosure	3,163	2,500	2,500	2,500
Total Outside Professional Services	\$ 4,246,646	\$ 4,588,676	\$ 4,573,676	\$ 5,018,485

Budget Detail (cont'd)

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
EXPENDITURES				
<u>Community Service Activities</u>				
Public Education	12,951	20,000	20,000	15,000
EP Coordinator Expense Account	-	1,000	-	-
Community Pharmaceutical Drop-Off	-	2,500	2,500	2,500
CERT Emergency Kits/Sheds/Prep	-	4,120	4,120	4,244
Open Houses	719	2,000	2,000	2,000
Community Shredder	7,253	5,500	5,500	5,500
DFSC Matching Grants	-	-	-	-
Firesafe Planting Grants	-	25,000	10,000	10,000
Demonstration Garden	-	-	-	-
Community Sandbags	3,940	3,500	3,500	3,500
Volunteer Appreciation	-	500	500	500
Community Service - Other	-	500	500	500
Total Community Service Activities	\$ 24,862	\$ 64,620	\$ 48,620	\$ 43,744
<u>District Activities</u>				
Equipment	-	-	-	-
Vehicle Maintenance	0	-	-	-
Professional Development	595	5,000	5,000	5,000
Election	5,579	-	-	5,858
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	9,505	9,500	9,500	9,500
Total District Activities	\$ 45,525	\$ 23,500	\$ 23,500	\$ 29,358
<u>Office</u>				
Office Expenses	5,327	6,000	6,000	4,000
Office Supplies	763	1,200	1,200	1,236
Telephones	8,841	1,000	1,000	1,030
Internet	2,870	4,000	4,000	4,120
Office - Other	-	515	515	530
Office - Equipment	1,189	2,500	2,500	500
Total Office	\$ 18,990	\$ 15,215	\$ 15,215	\$ 11,416
<u>Building Maintenance</u>				
Gardening Services	140	500	500	2,400
Building Alarm	(396)	1,500	1,500	1,500
Medical Waste Disposal	-	2,200	2,200	2,200
Janitorial Services	806	200	200	2,400
Miscellaneous Maintenance	9,365	2,500	2,500	5,000
Total Building Maintenance	\$ 9,915	\$ 6,900	\$ 6,900	\$ 13,500
<u>Building Utilities/Service</u>				
Gas and Electric	8,978	6,300	6,300	12,000
Water/Sewer	2,903	6,600	6,600	5,000
Refuse Collection	2,170	3,000	3,000	3,090
Building Utilities/Services - Other	490	3,940	3,940	1,000
Total Building Utilities/Service	\$ 14,541	\$ 19,840	\$ 19,840	\$ 21,090
Contingency	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,609,995	\$ 5,025,130	\$ 4,994,130	\$ 5,414,890
NET OPERATING SURPLUS/(SHORTFALL)	\$ 987,096	\$ 957,529	\$ 988,529	\$ 800,296

Budget Detail (cont'd)

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
CAPITAL EXPENDITURES				
Rolling Stock Set-aside <i>(Transfer from General</i>	202,800	167,489	167,489	219,348
Equipment and Furniture	-	-	-	-
PSB - Temporary Facilities	894,649	-	-	-
PSB Renovation	<u>1,326,573</u>	<u>5,881,093</u>	<u>5,881,093</u>	<u>700,000</u>
Total Capital Expenditures	\$ 2,424,022	\$ 6,048,582	\$ 6,048,582	\$ 919,348
DEBT SERVICE*	\$ -	\$ -	\$ -	\$ 141,570
TOTAL EXPENDITURES	\$ 7,034,017	\$ 11,073,712	\$ 11,042,712	\$ 6,475,808
CHANGE IN FUND BALANCE	\$ (1,436,926)	\$ (5,091,053)	\$ (5,060,053)	\$ (41,274)
Building Loan Drawdown	1,926,120	-	-	-
ENDING GENERAL/SPECIAL FUND BALANCE	7,475,985	4,740,030	4,771,030	4,510,408
ENDING CAPITAL/ROLLING STOCK FUND BALANCE	3,219,973	1,032,364	1,032,364	1,251,712
ENDING FUND BALANCE	<u>10,695,958</u>	<u>5,772,394</u>	<u>5,803,394</u>	<u>5,762,120</u>

Capital Outlay – Public Safety Building

pending Finance Committee Review/BOD Approval

	Project Budget <i>(9/20/2023)</i>	Change Orders/Additi onal Services	Budget Adjustment	**Revised** Project Budget <i>(6/19/2024)</i>
<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.

Five-Year Financial Forecast

June 4, 2024

	FY 2022-23 Actual	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
REVENUE								
Property Taxes	\$ 5,264,470	\$ 5,475,049	\$ 5,475,049	\$ 5,694,051	\$ 5,921,813	\$ 6,158,685	\$ 6,405,033	\$ 6,661,234
Special Taxes	200,437	201,000	201,000	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	24,423	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Lease Income	3,050	-	-	-	-	-	-	-
Investment Income	37,204	216,110	216,110	232,136	230,485	259,504	282,934	299,966
CERBT Disbursement	67,346	63,500	63,500	61,000	61,960	62,939	63,938	64,957
Other Revenue	163	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,597,092	\$ 5,982,658	\$ 5,982,658	\$ 6,215,187	\$ 6,442,258	\$ 6,709,128	\$ 6,979,904	\$ 7,254,156
EXPENDITURES								
<u>Salaries and Benefits</u>								
Office Wages and Related Costs	182,171	222,879	222,879	196,297	204,149	212,315	220,808	229,640
Retiree Medical Benefits	67,346	63,500	63,500	61,000	61,960	62,939	63,938	64,957
Total Salaries and Benefits	\$ 249,517	\$ 286,379	\$ 286,379	\$ 257,297	\$ 266,109	\$ 275,254	\$ 284,746	\$ 294,597
<u>Outside Professional Services</u>								
El Cerrito Contract Fees	3,843,483	4,146,968	4,146,968	4,407,457	4,760,054	5,140,858	5,552,126	5,996,297
El Cerrito Reconciliation	123,165	77,554	77,554	221,704	80,000	80,000	80,000	80,000
Other Outside Professional Services	279,998	364,154	349,154	389,324	333,743	341,510	354,706	363,528
Total Outside Professional Services	\$ 4,246,646	\$ 4,588,676	\$ 4,573,676	\$ 5,018,485	\$ 5,173,797	\$ 5,562,368	\$ 5,986,832	\$ 6,439,825
Community Service Activities	\$ 24,862	\$ 64,620	\$ 48,620	\$ 43,744	\$ 43,871	\$ 44,002	\$ 44,137	\$ 44,276
District Activities	\$ 45,525	\$ 23,500	\$ 23,500	\$ 29,358	\$ 23,500	\$ 29,651	\$ 23,500	\$ 29,959
Office Expenses	\$ 18,990	\$ 15,215	\$ 15,215	\$ 11,416	\$ 11,244	\$ 11,581	\$ 11,929	\$ 12,287
Building Maintenance	\$ 9,915	\$ 6,900	\$ 6,900	\$ 13,500	\$ 14,175	\$ 14,884	\$ 15,628	\$ 16,409
Building Utilities/Service	\$ 14,541	\$ 19,840	\$ 19,840	\$ 21,090	\$ 22,563	\$ 24,164	\$ 25,905	\$ 27,800
Contingency	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,609,995	\$ 5,025,130	\$ 4,994,130	\$ 5,414,890	\$ 5,575,258	\$ 5,981,904	\$ 6,412,676	\$ 6,885,152
NET OPERATING SURPLUS/(SHORTFALL)	\$ 987,096	\$ 957,529	\$ 988,529	\$ 800,296	\$ 866,999	\$ 727,224	\$ 567,228	\$ 369,004
Capital Expenditures - Rolling Stock Set-aside	\$ 202,800	\$ 167,489	\$ 167,489	\$ 219,348	\$ 228,122	\$ 237,247	\$ 246,737	\$ 256,607
Capital Expenditures - Equip/Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Public Safety Building	\$ 2,221,222	\$ 5,881,093	\$ 5,881,093	\$ 700,000	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428	\$ 141,377
TOTAL EXPENDITURES	\$ 7,034,017	\$ 11,073,712	\$ 11,042,712	\$ 6,475,808	\$ 5,944,905	\$ 6,360,629	\$ 6,800,841	\$ 7,283,136
CHANGE IN FUND BALANCE	\$ (1,436,926)	\$ (5,091,053)	\$ (5,060,053)	\$ (41,274)	\$ 725,474	\$ 585,746	\$ 425,800	\$ 227,627
Building Loan Drawdown	1,926,120	-	-	-	-	-	-	-
FUND BALANCE (June 30)	\$ 10,695,958	\$ 5,772,394	\$ 5,803,394	\$ 5,762,120	\$ 6,487,595	\$ 7,073,341	\$ 7,499,141	\$ 7,726,768

Fund Balance Projection

	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers In/ (Transfers</u>	<u>Other Financing</u>	<u>Change in Fund Balance</u>	<u>Beginning Fund Balance</u>	<u>Ending Fund Balance</u>
<u>FY 2021-22</u>							
General Fund	5,285,728	4,379,134	400,000	-	1,306,594	5,176,904	6,483,498
Special Tax Fund	200,962	2,211	(400,000)	-	(201,249)	409,440	208,191
Capital Fund	<u>4,906</u>	<u>514,583</u>	<u>-</u>	<u>-</u>	<u>(509,677)</u>	<u>3,821,952</u>	<u>3,312,275</u>
Total	5,491,596	4,895,928	-	-	595,668	9,408,296	10,003,964
<u>FY 2022-23</u>							
General Fund	5,396,655	4,609,995	205,828	-	992,487	6,483,498	7,475,985
Special Tax Fund	200,437	-	(408,628)	-	(208,191)	208,191	-
Capital Fund	<u>-</u>	<u>2,221,222</u>	<u>202,800</u>	<u>1,926,120</u>	<u>(92,302)</u>	<u>3,312,275</u>	<u>3,219,973</u>
Total	5,597,092	6,831,217	-	1,926,120	691,994	10,003,964	10,695,958
<u>FY 2023-24</u>							
General Fund - Operating	5,781,658	4,994,130	(5,604,745)	-	(4,817,216)	7,475,985	2,658,769
General Fund - El Cerrito	-	-	2,112,261	-	2,112,261	-	2,112,261
General Fund - PSB	-	3,525,995	3,525,995	-	-	-	-
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund - PSB/Rolling Stock	<u>-</u>	<u>2,355,098</u>	<u>167,489</u>	<u>-</u>	<u>(2,187,609)</u>	<u>3,219,973</u>	<u>1,032,364</u>
Total	5,982,658	10,875,223	-	-	(4,892,564)	10,695,958	5,803,394
<u>FY 2024-25 (Budget)</u>							
General Fund	6,014,187	6,114,890	(18,348)	(141,570)	(462,942)	2,658,769	2,195,827
General Fund - El Cerrito	-	-	-	-	202,320	2,112,261	2,314,581
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>219,348</u>	<u>-</u>	<u>219,348</u>	<u>1,032,364</u>	<u>1,251,712</u>
Total	6,215,187	6,114,890	-	(141,570)	(41,274)	5,803,394	5,762,120
<u>FY 2025-26 (Projected)</u>							
General Fund	6,241,258	5,575,258	(27,122)	(141,525)	391,906	2,195,827	2,587,734
General Fund - El Cerrito	-	-	-	-	105,446	2,314,581	2,420,027
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>228,122</u>	<u>-</u>	<u>228,122</u>	<u>1,251,712</u>	<u>1,479,834</u>
Total	6,442,258	5,575,258	-	(141,525)	725,474	5,762,120	6,487,595
<u>FY 2026-27 (Projected)</u>							
General Fund	6,508,128	5,981,904	(36,247)	(141,478)	158,097	2,587,734	2,745,831
General Fund - El Cerrito	-	-	-	-	190,402	2,420,027	2,610,429
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>237,247</u>	<u>-</u>	<u>237,247</u>	<u>1,479,834</u>	<u>1,717,081</u>
Total	6,709,128	5,981,904	-	(141,478)	585,746	6,487,595	7,073,341
<u>FY 2027-28 (Projected)</u>							
General Fund	6,778,904	6,412,676	(45,737)	(141,428)	(26,571)	2,745,831	2,719,260
General Fund - El Cerrito	-	-	-	-	205,634	2,610,429	2,816,063
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>246,737</u>	<u>-</u>	<u>246,737</u>	<u>1,717,081</u>	<u>1,963,818</u>
Total	6,979,904	6,412,676	-	(141,428)	425,800	7,073,341	7,499,141
<u>FY 2028-29 (Projected)</u>							
General Fund	7,053,156	6,885,152	(55,607)	(141,377)	(251,065)	2,719,260	2,468,195
General Fund - El Cerrito	-	-	-	-	222,085	2,816,063	3,038,148
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>256,607</u>	<u>-</u>	<u>256,607</u>	<u>1,963,818</u>	<u>2,220,425</u>
Total	7,254,156	6,885,152	-	(141,377)	227,627	7,499,141	7,726,768

June 4, 2024

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 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](#)

**Kensington Fire Protection District
Tax Revenue History**

FY	Property Taxes	Special Taxes	Total Taxes	Increase/ (Decrease)	Historical Average
2025	\$5,694,051	\$200,437	\$5,894,488	3.86%	5.35%
2024	\$5,475,049	\$200,437	\$5,675,486	3.85%	5.46%
2023	\$5,264,470	\$200,437	\$5,464,907	9.65%	5.58%
2022	\$4,783,334	\$200,603	\$4,983,937	5.45%	5.24%
2021	\$4,525,850	\$200,686	\$4,726,536	4.20%	5.22%
2020	\$4,335,438	\$200,653	\$4,536,091	4.82%	5.33%
2019	\$4,126,850	\$200,453	\$4,327,303	5.80%	5.38%
2018	\$3,889,704	\$200,395	\$4,090,099	4.46%	5.33%
2017	\$3,715,003	\$200,287	\$3,915,290	7.37%	5.45%
2016	\$3,446,307	\$200,345	\$3,646,652	14.59%	5.13%
2015	\$2,982,110	\$200,346	\$3,182,456	0.00%	3.24%
2014	\$2,982,113	\$200,428	\$3,182,541	7.27%	4.05%
2013	\$2,766,585	\$200,395	\$2,966,980	-1.09%	2.98%
2012	\$2,799,582	\$200,196	\$2,999,778	0.49%	5.02%
2011	\$2,784,872	\$200,221	\$2,985,093	9.54%	9.54%
2010	\$2,725,229	-	\$2,725,229	-	



Home -> LAIF ->> Quarterly Apportionment Rates



LOCAL AGENCY INVESTMENT FUND

Quarterly Apportionment Rates

	March	June	September	December
1977	5.68	5.78	5.84	6.45
1978	6.97	7.35	7.86	8.32
1979	8.81	9.10	9.26	10.06
1980	11.11	11.54	10.01	10.47
1981	11.23	11.68	12.40	11.91
1982	11.82	11.99	11.74	10.71
1983	9.87	9.64	10.04	10.18
1984	10.32	10.88	11.53	11.41
1985	10.32	9.98	9.54	9.43
1986	9.09	8.39	7.81	7.48
1987	7.24	7.21	7.54	7.97
1988	8.01	7.87	8.20	8.45
1989	8.76	9.13	8.87	8.68
1990	8.52	8.50	8.39	8.27
1991	7.97	7.38	7.00	6.52
1992	5.87	5.45	4.97	4.67
1993	4.64	4.51	4.44	4.36
1994	4.25	4.45	4.96	5.37
1995	5.76	5.98	5.89	5.76
1996	5.62	5.52	5.57	5.58
1997	5.56	5.63	5.68	5.71
1998	5.70	5.66	5.64	5.46
1999	5.19	5.08	5.21	5.49
2000	5.80	6.18	6.47	6.52
2001	6.16	5.32	4.47	3.52
2002	2.96	2.75	2.63	2.31
2003	1.98	1.77	1.63	1.56
2004	1.47	1.44	1.67	2.00
2005	2.38	2.85	3.18	3.63
2006	4.03	4.53	4.93	5.11
2007	5.17	5.23	5.24	4.96
2008	4.18	3.11	2.77	2.54
2009	1.91	1.51	0.90	0.60
2010	0.56	0.56	0.51	0.46
2011	0.51	0.48	0.38	0.38
2012	0.38	0.36	0.35	0.32
2013	0.28	0.24	0.26	0.26
2014	0.23	0.22	0.24	0.25
2015	0.26	0.28	0.32	0.37
2016	0.46	0.55	0.60	0.68
2017	0.78	0.92	1.07	1.20
2018	1.51	1.90	2.16	2.40
2019	2.55	2.57	2.45	2.29
2020	2.03	1.47*	0.84	0.63
2021	0.44	0.33	0.24	0.23
2022	0.32	0.75	1.35	2.07
2023	2.74	3.15*	3.59	4.00
2024	4.30			



KENSINGTON FIRE PROTECTION DISTRICT

DATE: June 10, 2024
TO: Finance Committee
RE: Public Safety Building Budget Revision
SUBMITTED BY: Mary A. Morris-Mayorga, Consultant

Recommended Action

This item is provided for discussion, feedback, direction, and potential advancement to the Board of Directors with proposed revisions.

Background

The Finance Committee last reviewed the Public Safety Building Renovation Project in detail on September 7, 2023 followed by review and approval of the project budget revisions at the September 20, 2023 Board of Directors meeting. It was noted these were necessary due to a variety of items (construction unforeseen conditions, additional services-construction management, design, engineering, inspections, etc.).

As the project draws closer to the end, we have incorporated revisions for construction change orders including those which are not part of the contract with CWS (sprinkler water line and G2 Station Alerting System); four months of additional services for design, engineering, and construction management team to match the construction schedule completion; furniture, fixtures, and equipment update pending final determination; and contingency to cover estimated construction costs through completion of the project.

	Project Budget (9/20/2023)	Change Orders/Additional Services	Budget Adjustment	**Revised** Project Budget (6/19/2024)	Expended 4/30/2024	Remaining Budget
Public Safety Building:						
Construction - CWS	\$ 5,882,253	\$ 335,288		\$ 6,217,541	\$ 4,874,064	\$ 1,343,477
Construction - District direct costs	-	166,828	25,000	191,828	65,629	126,199
PSB Renovation Design/Engineering	774,740	48,000		822,740	395,377	427,363
Permits/Inspection/Testing	141,017			141,017	121,982	19,036
Construction/Project Management	394,987	93,060		488,047	380,392	107,655
Furniture, Fixtures, and Equipment	200,000		(65,000)	135,000		135,000
Legal Counsel	130,000			130,000	48,732	81,268
Temporary Fire Station:						
Construction Cost	595,453	2,836		598,289	598,289	0
Design/Engineering/Project Management	107,573			107,573	80,116	27,457
Relocation	221,566			221,566	192,625	28,940
Sub-Total:	\$ 8,447,589	\$ 646,012	\$ (40,000)	\$ 9,053,601	\$ 6,757,206	\$ 2,296,395
Project Contingency Allowance	550,000	(335,288)	85,288	300,000	-	300,000
Total Project Budget	<u>\$ 8,997,589</u>	<u>\$ 310,724</u>	<u>\$ 45,288</u>	<u>\$ 9,353,601</u>	<u>\$ 6,757,206</u>	<u>\$ 2,596,395</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

Fiscal Impact

The proposed project budget revision has been incorporated into the financial forecast to demonstrate sustainability.



KENSINGTON FIRE PROTECTION DISTRICT POLICY MANUAL

Policy Number	1170
Policy Title	Fund Balance and Reserves
Last Revision Date	12/20/2023, 05/01/2018

1170.00 Purpose: The District shall maintain funds as designated by this Fund Balance and Reserves Policy. Having an adequate financial reserve is critical to the successful and stable short- and long-term operation of the district. An adequate reserve ensures that the district will at all times have sufficient funding available to meet its operating and capital needs. The ability of the district to maintain reserve funds is a critical factor in providing reliable service and ensuring overall financial strength. This policy establishes a hierarchy of fund balance expenditures in conformance with Governmental Accounting Standards Board guidelines, reporting of fund balance classifications, and prudent reserve funding to achieve the following goals:

- a) Maintain operational sustainability in periods of economic uncertainty.
- b) Fund designated projects/programs or other special uses not otherwise funded by grants or requiring additional monetary support;
- c) Fund replacement and major repairs for the District's physical assets; and
- d) Fund capital improvements.

1170.01 Definitions: The two components of this policy, Fund Balance and Reserves, are often used interchangeably; however, are different due to the inclusion of non-cash accounts in fund balance (e.g. accounts receivable, prepaid, inventory).

Fund Balance – the difference between assets and liabilities

Reserve – the cash reserve balance for each designated fund or account

The District shall account for fund balance as required by Governmental Accounting Standards Board Statement No. 54 among these classes: non-spendable, restricted, committed, assigned and unassigned.

Assigned - A fund balance that is earmarked for intended use. The intent is established by the Board of Directors.

Committed - A fund balance incorporating limitations in its use as determined and defined by the Board of Directors. This is typically the El Cerrito Contract reserve in operating funds. For capital funds, this is the Public Safety Building renovation and Rolling Stock reserve.

Non-Spendable - A fund that is non-spendable due to constraints placed on the funds in this category such as committed loans or liens. At fiscal year-end, this amount is typically prepaid expenses for the upcoming fiscal year (i.e. annual memberships).

Restricted - A fund that has externally enforceable limitations on the use of the fund balance such as creditors, grantors, or laws regulating the use of the funds (e.g. bond proceeds, transportation funds).

Unassigned - Encompasses all fund balances left after considering the other four categories. Use is less restrained in this fund category.

1170.20 Policy: The Board of Directors shall be responsible for the establishment and management of all District reserves which will be reported within fund balance as referenced above.

- a) The Reserve fund accounts shall be established by the Board of Directors through adoption of this policy and codified by passage of a resolution.
- b) Changes to existing fund balances, establishment of new fund accounts and balances, and authorization for expenditures from fund balances shall require action by the Board of Directors.
- c) The balances of each Reserve Fund shall be reviewed by the Board of Director's Finance Committee as part of the budget each year. Any recommended changes to reserves for the upcoming fiscal year shall be presented to the full Board of Directors as an action item.

The following reserves reflect those which have been established by the Board of Directors and include the use of funds:

- a) El Cerrito Contract Reserve: This reserve account funds fire protection services provided by the City of El Cerrito for a period of 12 months; however, in May 2022 a contract amendment reduced the requirement to a period of 6 months in recognition of the public safety building renovation. Use of this fund is to pay for contract fire protection services in the event operating funds are not sufficient to cover (i.e. in advance of property tax installments).
- b) Vehicle Replacements (Type I, Type III, and Command Vehicles): This reserve account funds vehicle replacements and is funded annually as part of the budget from operating funds. Use of this fund will be authorized through vehicle purchases included in the budget and approved by the Board of Directors.
- c) Building Maintenance: After completion of the public safety building renovation, this reserve account will fund future maintenance needs. Use of this fund will be authorized as part of the budget when operating funds are not sufficient to cover maintenance.
- d) Building Improvements/Renovation: This reserve account funds the public safety building renovation and is anticipated to be depleted by the end of Fiscal Year 2024 or the end of the project. Use of this fund will be authorized as part of the project budget.
- e) Such other amounts as the Board shall deem prudent.

1170.03 Reserve funds need not be segregated from other funds or accounts of the District and are pooled for investment purposes.