



KENSINGTON FIRE PROTECTION DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
AGENDA

Wednesday, September 18, 2024, 7:00pm
Kensington Community Center, 59 Arlington Avenue,
Kensington, CA 94707 (in-person and hybrid)

How to Submit Public Comments:

Prior to the meeting: Members of the public may submit public comment to the Board President and Board Clerk prior to the meeting by emailing: public.comment@kensingtonfire.org by 2:00pm the day of the regular meeting, or by the time posted on the special meeting agenda. Such comments will be noted as received and their contents orally summarized; however, if you attend the meeting, you will need to make your comment during the meeting.

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

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

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

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

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

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

Hybrid Meeting Option via Zoom Internet Address:

<https://us06web.zoom.us/j/83111257473?pwd=0Xoxguk00yIsPsmZtERUUVnBbNrpJ7.1>

Telephone Access:

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

Webinar ID: 831 1125 7473

Passcode: 112233

1. CALL TO ORDER/ROLL CALL

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

2. 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. PUBLIC HEARING

a. Fire Hazard Abatement Hearing on the Designation of Properties Containing Fire Hazards

Prior to beginning the public hearing, the President will ask those in the audience having objections to the designation of their property as containing fire hazards to identify their property addresses. Public Hearing Procedure: The President will open the public hearing and then:

- (a) Call for staff report and recommendation from staff.
- (b) Call for comments from those in the audience regarding fire hazard abatement.
- (c) Close the public hearing terminating public testimony. The Board of Directors will then deliberate the matter and arrive at a decision.

Action = Adopt Resolution 2024-08 Declaring that Weeds, Rubbish, Litter or other Flammable Material on Designated Private Properties Constitutes a Public Nuisance and Providing for Notice that the Fire Chief or Designee Shall Abate Such Public Nuisance Conditions if not Abated by the Property Owner (Adopt)

4. FISCAL YEAR 2022-23 ANNUAL AUDIT AND FINANCIAL STATEMENTS - Nigro & Nigro PC (Supporting Material)

Nigro & Nigro PC will present the update on this item for the Board to consider acceptance.
Action = Presentation, Discussion, and Motion

5. PRESENTATION OF THE KFPD FISCAL ANALYSIS – Ridgeline (Supporting Material)

Ridgeline will present this item for the Board to consider acceptance.
Action = Presentation, Discussion, and Motion

6. ADOPTION OF CONSENT ITEMS

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

- a. **Approval of Minutes** of the Board of Directors Regular and Special meetings of 08/21/2024 (Approve)
 - b. **Incident Activity Report** August 2024 (Accept)
 - c. **Monthly Transmittal** 09/18/2024 (Approve)
 - d. **Monthly Financial Reports** 06/30/2024, 07/31/2024 and 08/31/2024 (Accept)
7. **FIRE CHIEF'S REPORT** – Saylor (Supporting Material)
Action = Presentation/Discussion
8. **OLD BUSINESS**
- a. **Strategic Planning District Goals** – Morris-Mayorga (Supporting Material)
The revised wording for goals will be discussed for direction and potential action.
Action = Discussion, Direction, Motion
 - b. **Renewal of Contract For Emergency Preparedness Coordinator** - Morris-Mayorga/Valenzuela (Supporting materials)
The contract for FY 2024-25 contract renewal will be reviewed for the Board to consider approval.
Action = Discussion, Direction, Motion
 - c. **District of Distinction Certificate Status** – Morris-Mayorga (Supporting Material)
Action = For information only
 - d. **Emergency Prep Coordinator's Report** – Valenzuela (Supporting Material)
Action = Presentation/Discussion
9. **NEW BUSINESS**
- a. **Resolution 2024-09 Approving the Final Combined Budget for Revenue, Operating Expenditures, and Capital Improvement Expenditures for FY 2024-2025** – Morris-Mayorga (Supporting Material)
Staff will review updates which have also been incorporated into the financial forecast, included as part of the budget.
Action = Presentation, Discussion, Adopt
 - b. **Discuss Options for Working with East Bay Regional Park District (EBRPD) on Possible Fuel Reduction Between Kensington and the Park** – Morris-Mayorga
The Board will discuss approaches that were brought up at the September meeting to work with EBRPD on additional fuel mitigation along the EBRP hillside adjacent to Kensington such as formation of a subcommittee.
Action = Discussion, Direction, possible Motion
 - c. **Wildland Vegetation Management** – Morris-Mayorga (Supporting Material)
Clarification of the work performed by Teo Carlone will be presented.
Action = Presentation/Discussion
 - d. **Exterior Painting of the PSB** – Watt (Supporting Material)
PSB paint quotes and color schemes will be provided for Board consideration to address color and neighbor concerns including painting the roof to reduce light reflection.
Action = Discussion, Direction, possible Motion

e. Board Member “Verifier” for Bank Account Payment Approvals – Stein (Supporting Material)

Discuss and consider approving a payment approval procedure that involves adding a “verifier”, i.e., a board-appointed member of the board to be a second approver of invoices before payments are processed. The board member verifier will be responsible and accountable to ensure that each payment is a legitimate expense for the district and is properly documented.

Action = Discussion, Direction, possible Motion

10. GENERAL MANAGER’S REPORT - Morris-Mayorga (Supporting Material)

Action = Presentation/Discussion/Direction

11. EMERGENCY PREP COORDINATOR’S REPORT – Valenzuela (Supporting Material)

Action = Presentation/Discussion

12. PUBLIC SAFETY BUILDING PROJECT UPDATE – Morris-Mayorga (Supporting Material)

A brief progress update on the PSB Seismic Renovation for September will be presented including the plan for decommission of the temporary station.

Action = Presentation/Discussion

13. COMMITTEE REPORTS

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

a. Emergency Preparedness Committee Meeting – Levine/Madugo (Supporting Material)

Report on the August 21, 2024 meeting

Action = Presentation/Discussion

b. Finance Committee Meeting – Watt/Artis (Supporting Material)

Report on the August 27, 2024 meeting

Action = Presentation/Discussion

14. OUTSIDE AGENCIES REPORTS

a. Contra Costa Special Districts Association – Levine (No report)

15. ADJOURNMENT

The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, October 16, 2024 at 7:00pm at 59 Arlington Avenue unless otherwise noted. The deadline for agenda items to be included in the Board packet is Wednesday, October 2, 2024, by 1:00pm. The deadline for agenda-related materials to be included in the Board Packet is Wednesday, October 9, 2024, by 1:00pm.

AGENDA BILL

Subject: Annual Fire Hazard Abatement

Initiated by: Chase Beckman, Fire Marshal
Traviss Crumpacker, Fire Prevention Officer

BACKGROUND

The Fire Department is continuing its annual fire hazard abatement program. This program seeks to remove weeds, rubbish, litter or other flammable material from private properties where such flammable material endangers the public safety by creating a public nuisance and a fire hazard. Most property owners voluntarily abate these hazards without Fire Department involvement. Ideally 100% of the property owners would do so. Experience in prior years suggests most will comply. Any property owners that do not comply will have the District do the work and place the costs on their tax bill.

ANALYSIS/DISCUSSION

The Fire Hazard Abatement process under the direction of the Fire Department should proceed according to Health and Safety Code Sections 14875 et seq which specify the following:

1. The El Cerrito Fire Department on behalf of the Kensington Fire Protection District has determined hazards that must be abated. Pursuant to these code sections, hazards are defined as weeds, rubbish, litter or other flammable materials which create a fire hazard or are otherwise noxious or dangerous and which exist on specific parcels of property within the boundaries of the District.
2. Notice was sent by mail that the Fire District has determined the existence of a public nuisance which must be abated and that a hearing will be held to consider any objections prior to ordering the Fire Chief or his designee to perform abatement.
3. At the September 18, 2024 meeting, the Board of Directors shall hear and consider all objections to the proposed removal of weeds, rubbish, litter or other flammable material. At the conclusion of the hearing, the Board of Directors shall by resolution allow or overrule any objections and order the Fire Chief or his designee to abate some or all of the public nuisance conditions on any remaining parcels which have not been voluntarily cleared by that time. The costs for abatement shall be assessed against the property as a lien and special assessment.
4. At the conclusion of the September 18, 2024 hearing, a second and final notice shall be sent to each property owner prior to abatement. This notice will order the immediate abatement of nuisance conditions. This notice will clearly state that if nuisance conditions are ignored, the Fire District shall cause abatement and costs for removal will be assessed against the property as a lien and special assessment. It will also indicate that if the conditions are voluntarily abated, the property shall be removed from the process.

5. By October 16, 2024, if the hazardous conditions are not removed prior to the arrival of the hazard abatement crew, the Kensington Fire Protection District shall cause the weeds, rubbish, refuse, and other flammable material to be removed and shall keep an account of the cost of abatement for each parcel or land where such work is performed.
6. At the November 20, 2024 Board meeting, the Fire Chief or his designee shall submit to the Board of Directors of the Fire District for confirmation an itemized written report showing the cost of abatement work performed. A copy of this report shall be posted for at least three days prior to its submission to the Board of Directors. Each property owner upon whose property abatement work was performed shall be sent written notice by mail of a hearing by the Board of Directors to consider the cost of abatement work performed on their property.
7. At the Board meeting on October 16, 2024 the Board of Directors of the Fire District shall receive and consider the written staff report on abatement actions taken by the District and shall hear any objections from the property owners liable to be assessed for the abatement. The Board of Directors may modify the staff report if deemed appropriate and then confirm the report by motion or resolution.
8. After the Board of Director’s confirmation of the report, a certified copy of the report shall be filed with the county auditor who shall add the amount of the assessment to the next regular tax bill levied against the parcel.

FINANCIAL CONSIDERATIONS

The abatement program will be administered by Fire Department staff with minimum costs expended for printing and mailing. Abatement work will be completed by private contract labor as appropriate. Program costs will be recovered through the special assessment and lien process.

LEGAL CONSIDERATIONS

The Fire District’s Attorney has reviewed and approved the process. The Fire Hazard Abatement Program is exempt from California Environmental Quality Act (CEQA) pursuant to sections 15304 and 15308 or the CEQA Guidelines. Therefore, no further CEQA review is required.

RECOMMENDATION

Staff recommends that the Kensington Fire Protection District authorize through the adoption of Resolution 2024-08 the initiation of the abatement process by declaring weeds, rubbish, litter, and other flammable material on specific parcels of property within District boundaries as public nuisances, which must be abated.

Reviewed by: _____
Chase Beckman, Fire Marshal

ATTACHMENTS

Resolution 2024-08

Exhibit A of Address's and APN #'s

Initial Fire Hazard Letter from the Fire Marshal

Fire Marshal's Letter of Declared Fire Hazard to be mailed

Kensington Vegetation Management Standards

Kensington Vegetation Management Standards Checklist

Fire Hazard Abatement Inspection Form - Example



RESOLUTION 2024-08

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT DECLARING THAT WEEDS, RUBBISH, LITTER OR OTHER FLAMMABLE MATERIAL ON DESIGNATED PRIVATE PROPERTIES CONSTITUTES A PUBLIC NUISANCE AND PROVIDING FOR NOTICE THAT THE FIRE CHIEF OR DESIGNEE SHALL ABATE SUCH PUBLIC NUISANCE CONDITIONS IF NOT ABATED BY THE PROPERTY OWNER

WHEREAS, Health and Safety Code Sections 14875 et seq provides a method by which a local legislative body may abate on private property public nuisance conditions relating to weeds, rubbish, litter or other flammable material which creates a fire hazard, a menace to the public health or which is otherwise noxious or dangerous; and

WHEREAS, the Fire Marshal for the Kensington Fire Protection District has identified in Exhibit A to this resolution those private properties, by street name, lot and block number, on which the presence of weeds, as defined in Health and Safety Code Section 14875, constitute a public nuisance; and

WHEREAS, Health and Safety Code Sections 14890 through 14899 provide that notice shall be provided to each person to whom the properties identified in Exhibit A is assessed informing those persons that unless the property owner abates those nuisance conditions, that the Fire District shall abate the public nuisance. The notice shall further state that if the Fire District must abate the public nuisance, then the cost of abatement shall be assessed against the property as a special assessment. The notice shall also specify a date for a hearing at which property owners may present objections to the designation of their properties as public nuisances or to the proposed removal of the weeds by the Fire District; and

WHEREAS, Health and Safety Code Section 14900 provides that after the hearing, the local legislative body may, by motion or resolution, order the Fire Chief or designee to abate the public nuisance. After further proceedings, these abatement costs may be assessed against the property as a special assessment.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Kensington Fire Protection District that the properties listed in Exhibit A to this resolution are declared a public nuisance and such nuisance conditions shall be ordered abated because the presence of weeds, rubbish, litter or other flammable material on those properties create a fire hazard, a menace to the public health or are otherwise noxious or dangerous.

BE IT FURTHER RESOLVED that the notice shall state that a public hearing shall be held on October 16, 2024 at 7:00 p.m. at a location to be publicly noticed 72 hours prior to the meeting in accordance with the Brown Act. At this hearing, the Board shall receive a written staff report on abatement actions and any objections shall be heard from the property owners identified in Exhibit A liable to be assessed for the abatement.

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

AYES:

NOES:

ABSENT:

ABSTAIN:

Daniel Levine, President

Rick Artis, Secretary

EXHIBIT A

As of 9/11/24

City of El Cerrito Fire Department
List of Real Property Constituting Public Nuisances

APN	Street Address
571-022-008-7	34 Kingston Rd.
571-021-024-5	71 Kingston Rd.
572-203-002-9	18 Norwood Ave.
571-070-011-2	12 Eagle Hill
570-041-015-1	208 Stanford Ave



EL CERRITO-KENSINGTON FIRE DEPARTMENT

Fire Prevention Office

10900 San Pablo Avenue, El Cerrito, CA 94530

(510) 215-4457 FAX (510) 232-4917 fpo@ci.el-cerrito.ca.us



July XX, 2024

Parcel Number: «APN»

Property Address: «Parcel_Address» «Parcel_Street», Kensington, CA 94708

Property Owner: «Legal_Property_Owner»

Property Owner's Address: «Mailing_Address», «Mailing_City», «Mailing_State» «Mailing_Zip»

Dear Kensington Property Owner:

With the State's winter rain, the community is facing unprecedented vegetation growth as we head into peak fire danger season. To reduce the fire danger on private property and provide greater community safety, the Fire Department has been inspecting properties and checking for fire hazards. Recently your property listed above was found that it **does not comply** with the Vegetation Management Guidelines set forth in the Kensington Fire Protection District Vegetation Management Standards. You are being notified now so that you may, if you have not already done so, take steps to remove those fire hazard conditions found on your property.

Enclosed is a copy of the Fire Hazard Reduction Inspection form specifying those areas that are not in compliance as well as the Fire Hazard Reduction Guidelines and Fire Hazard Reductions Checklist that can assist you in bringing your property into compliance. More information on the Vegetation Management Standards and Guidelines may be found on the Fire District's website at: www.kensingtonfire.org under Vegetation Management Standards. Additional information is also available at www.readyforwildfire.org or www.cafiresafecouncil.org as well as many others.

If you have recently completed the work to meet these standards, no further action is required. If not, your property is required to be brought into compliance no later than August 14, 2024. There is no need to contact Fire Department upon completion as we will be re-inspecting all properties. When the Fire Department has cleared your property, it will be dropped from our list and no further action will be taken at that time.

On August 21, 2024 at 7:00PM the Kensington Fire Protection Board of Directors will hold a public hearing to declare those properties still not in compliance as a public nuisance. Your property is at risk of being declared a public nuisance and subject to further abatement actions. In accordance with the Government Code, you may appear before the Board at this public hearing to dispute this declaration.

If you have not done so already, please take immediate action to remove those fire hazard conditions and we thank you for your cooperation in helping us make Kensington a more fire safe community.

Sincerely,

Chase Beckman

Chase Beckman
Fire Marshal



KENSINGTON FIRE PROTECTION DISTRICT

c/o El Cerrito Fire Department
10900 San Pablo Avenue
El Cerrito, CA 94530
(510) 215-4450
FAX (510) 232-4917

August 22, 2024

Parcel Number: **XXX-xxx-XXX**
Property Address: _____ Kensington, CA 9470X
Property Owner: _____
Property Owner's Address: _____

NOTICE TO DESTROY WEEDS AND REMOVE RUBBISH, REFUSE AND OTHER FLAMMABLE MATERIAL

On **August 21, 2024**, the Kensington Fire Protection District Board of Directors declared that your property in the Kensington community, designated above by address and parcel number, constitutes a public nuisance because of the presence of weeds, rubbish, litter or other flammable material which creates a fire hazard, a menace to the public health, or is otherwise noxious or dangerous.

A previous notice was sent to you informing you of the August 21, 2024 hearing and further informing you of your obligation to remove the weeds, rubbish, refuse and other flammable material from your property. **If you do not immediately abate these nuisance conditions, the District will do so and the costs for removal of the weeds, rubbish, refuse and other flammable material will be assessed against your property as a lien and special assessment.** These removal costs shall then be collected in the time and manner of ordinary municipal taxes.

You will not receive any further notices from the District prior to this removal. The District shall perform this removal either through its own staff or through private contract sometime between **September 18, 2024 and October 1, 2024**. It is impossible to predict what it will cost the District to remove these nuisance conditions from your property. The costs depend on the severity of those conditions. In past years these abatement costs have sometimes exceeded \$8,000 per parcel for those parcels with severe nuisance conditions.

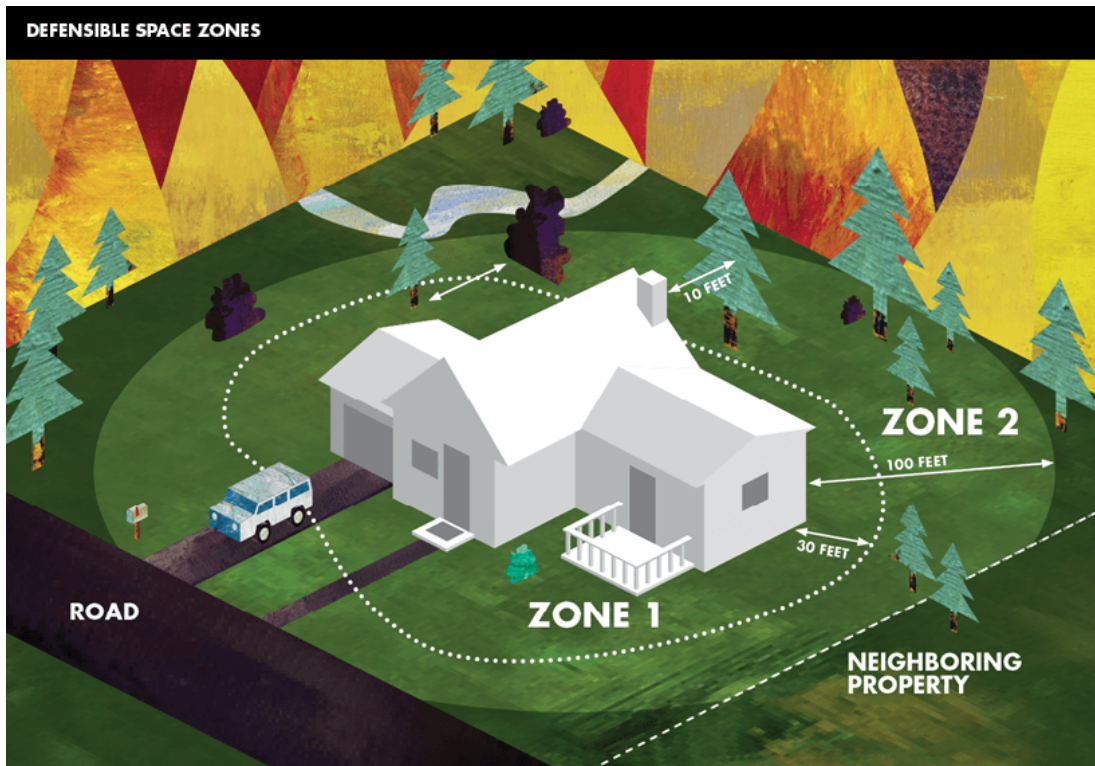
The Kensington Fire Protection District Board of Directors will hold a public hearing on **October 16, 2024 at 7:00 p.m.** At this hearing, the Board will receive the staff report and cost of abatement for your property. Objections to the abatement costs can be heard at this public hearing. Contact the Fire Department for the location of the meeting or go to the Kensington Fire Protection District website at <https://www.kensingtonfire.org/meetings> for meeting information.

If you have any questions, contact the Fire Department at 10900 San Pablo Avenue, El Cerrito, CA 94530. The phone number is (510) 215-4457.

Chase Beckman

Chase Beckman
Fire Marshal

Kensington Fire Protection District Fire Hazard Reduction Guidelines



Zone 1

Zone 1 extends 30 feet from buildings, structures, decks, etc. in all portions within the community of Kensington including the designated Very High Fire Hazard Severity (VHFHS) Zones. Vacant lots in Zone 1 shall be maintained to be 10 feet wide along the property line.

- Remove all dead plants, grass and weeds (vegetation).
- Remove dead or dry leaves and pine needles from your yard, roof and rain gutters.
- Trees shall be maintained so that no portion is closer than 10 feet from any chimney opening.
- Trees, shrubs, bushes or other vegetation adjacent to or overhanging any structure shall be maintained free of dead limbs and other combustible matter such as vines and loose papery bark.
- On mature trees, limbs should be removed up to 10' above the ground. Smaller trees should be limbed to 1/3rd of their height up to 6' above the ground, but in no case less than 18 inches from the ground.
- Relocate wood piles to Zone 2 if applicable.
- Remove or prune flammable plants and shrubs near windows.
- Remove vegetation and items that could catch fire from around and under decks.
- Create a minimum 6-foot separation between trees, shrubs or vegetation and combustible materials.

Zone 2

Zone 2 extends from 30 feet to 100 feet out from buildings, structures, decks, etc. in only those areas within the community of Kensington designated as the Very High Fire Hazard Severity (VHFHS) Zones. Vacant lots in Zone 2 shall be maintained to be 30 feet wide along the property line. NOTES: (1) All Zone 1 requirements shall be followed in addition to the following Zone 2 requirements: (2) The vast majority of the entire community of Kensington is in the VHFHSZ.

- Cut or mow weeds and grass shall be cleared to a maximum height of 6 inches.
- All fire hazardous vegetation except for weeds and grass shall be cleared and maintained to a height no greater than 18 inches above the ground.



Fire Hazard Reduction Checklist



Zone 1 Requirements

Definition: Zone 1 extends 30 feet from buildings, structures, decks, etc. in all portions within the community of Kensington including the designated Very High Fire Hazard Severity (VHFHS) Zones

- Remove all dead plants, grass and weeds within 30 feet of buildings, structures, decks, etc.
- Remove dead or dry leaves and pine needles from your yard, roof and rain gutters
- Trees shall be maintained so that no portion is closer than 10 feet from any chimney opening
- Trees, shrubs, bushes or other vegetation adjacent to or overhanging any structure shall be maintained free of dead limbs and other combustible matter such as vines and loose papery bark
- On mature trees, limbs should be removed up to 10' above the ground. Smaller trees should be limbed to 1/3rd of their height up to 6' above the ground, but in no case less than 18" from the ground
- Relocate wood piles to Zone 2 if applicable
- Remove or prune flammable plants and shrubs near windows
- Remove vegetation and items that could catch fire from around and under decks
- Create a minimum 6-foot separation between trees, shrubs or vegetation and combustible materials
- Vacant lots in Zone 1 shall be maintained to be 10 feet wide along the property line

Zone 2 Requirements

Definition: Zone 2 extends from 30 feet to 100 feet out from buildings, structures, decks, etc. in those areas within the community of Kensington designated as the Very High Fire Hazard Severity (VHFHS) Zones. NOTE: All Zone 1 requirements shall be followed in addition to the following Zone 2 requirements

- Cut or mow weeds and grass shall be cleared to a maximum height of 6 inches
- All fire hazardous vegetation except for weeds and grass shall be cleared and maintained to a height no greater than 18 inches above the ground
- Vacant lots in Zone 2 shall be maintained to be 30 feet wide along the property line

To find out if your property is located within the Very High Fire Hazard Severity Zone, go to : <https://egis.fire.ca.gov/FHSZ/> On the upper left hand side, click on the bottom icon for Address Search.



**EL CERRITO FIRE DEPARTMENT
KENSINGTON FIRE PROTECTION DISTRICT**



**10900 San Pablo Avenue, El Cerrito, Ca. 94530 (510) 215-4450
Fire Hazard Reduction Inspection**

Owner/Tenant	Site Address	City	State	Zip Code
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Legal Propety Owner	Mailing Address	City	State	Zip Code
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APN # _____

**YOUR PROPERTY IS NOT IN COMPLIANCE WITH THE FIRE CODE.
YOU MUST COMPLETE THE FOLLOWING REQUIREMENTS:**

ZONE 1

Zero to 30 feet from buildings, structures, decks,etc. in all portions within El Cerrito and Kensington

- ____ 1. Remove all dead plants, grass and weeds.
- ____ 2. Remove dead or dying leaves and pine needles from your yard, roof and rain gutters.
- ____ 3. Trees shall be maintained so that no portion is closer than 10 feet from any chimney opening.
- ____ 4. Trees, shrubs, bushes or other vegetation adjacent to or overhanging any structure shall be maintained free of dead limbs and other combustible matter.
- ____ 5. On mature trees, limbs should be removed up to 10' above the ground. Smaller trees should be limbed to 1/3 of their height up to 6' above the ground, but in no case less than 18" from the ground.
- ____ 6. Relocate wood piles to Zone 2 if applicable.
- ____ 7. Remove or prune flammable plants and shrubs near windows.
- ____ 8. Remove vegetation and items that could catch fire from around and under decks.
- ____ 9. Create a minimum 6-foot separation between trees, shrubs or vegetation and combustible materials.
- ____ 10. Vacant lots in Zone 1 shall be maintained to be 10 feet wide along the property line.

ZONE 2

Thirty to 100 feet from buildings, structures, decks, etc. for all parcels within the Very High Fire Hazard Severity Zone. Zone 1 requirements shall be followed in addition to Zone 2 requirements.

- ____ 1. Cut or mow weeds and grass to a maximum height of 6 inches.
- ____ 2. All fire hazardous vegetation except for weeds and grass shall be cleared and maintained to a height no greater than 18 inches above the ground.
- ____ 3. Vacant lots in Zone 2 shall be maintained to be 30 feet wide along the property line.

COMMENTS:



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: FY 2022-23 Annual Audit and Financial Statements
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends that the Board accept the Fiscal Year 2022-23 Annual Audit and Financial Statements as prepared and presented by the audit firm, Nigro & Nigro PC.

Background

At the Board of Directors meeting on August 21, 2024, Nigro & Nigro PC presented the Fiscal Year 2022-2023 Annual Audit and Financial Statements. They have rendered their opinion that the District's financial statements present fairly, in all material respects, the District's financial position as of June 30, 2023, and the results of the governmental activities and the budgetary comparison information for the year then ended, in accordance with generally accepted accounting principles. This is commonly referred to as a "clean" or "unmodified" audit opinion and is the desired opinion.

There were some corrections identified for revisions which have now been made. Note 4 - Long-Term Payable To City Of El Cerrito was reworded to more clearly describe the reconciliation of expenses. Note 8 - Fund Balances was broken out further to list specific items that comprise the fund balance in various categories.

Fiscal Impact

The cost of the annual audit was included in the budget.

Attachments:

Financial Statements and Independent Auditors' Report for FY 2022-23 DRAFT

**KENSINGTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2023
(With Comparative Information as of June 30, 2022)**

NIGRO & NIGRO^{PC}

KENSINGTON FIRE PROTECTION DISTRICT
For the Fiscal Year Ended June 30, 2023
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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Kensington Fire Protection District
Kensington, California

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kensington Fire Protection District (District) as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of pension contributions, and schedule of changes in the District's total OPEB liability and related ratios be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated July 31, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
July 31, 2024

KENSINGTON FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
 For the Fiscal Year Ended June 30, 2023

Management's Discussion and Analysis (MD&A) offers readers of Kensington Fire Protection District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2023. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

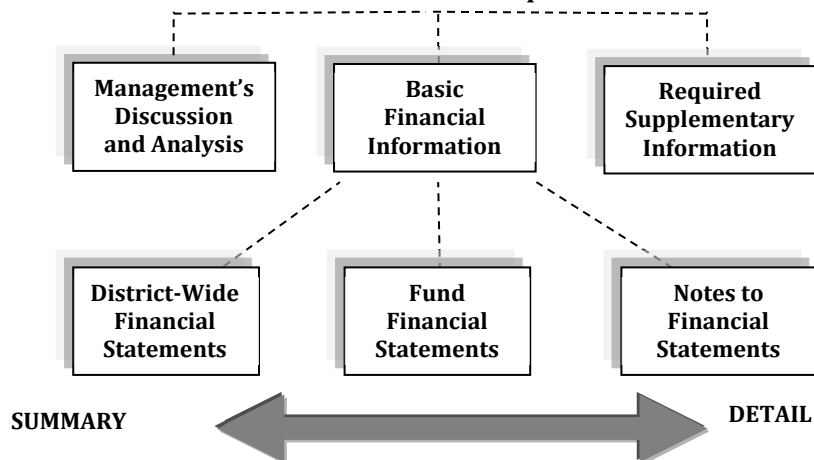
- The District's net position increased \$770,516 as a result of this year's operations.
- Total revenues from all sources increased by 3.01%, or \$159,100 from \$5,287,178 to \$5,446,278, from the prior year, primarily due to increases in property taxes of \$480,946.
- Total expenses for the District's operations increased by 14.77% or \$627,594 from \$4,248,605 to \$4,876,199 from the prior year, primarily due to increase in materials and services expense of \$299,677.
- The District purchased new capital assets during the year in the amount of \$2,588,291. Depreciation expense was \$173,673.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

Figure A-1. Organization of Kensington Fire Protection District's Annual Financial Report



The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

KENSINGTON FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Funds
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as fire and ambulance services
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

KENSINGTON FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as fire protection, medical transport, and administration. Local property taxes finance most of these activities.

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

KENSINGTON FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Assets:			
Current assets	\$ 11,415,350	\$ 10,484,258	\$ 931,092
Non-current assets	508,252	745,105	(236,853)
Capital assets, net	<u>5,077,514</u>	<u>2,662,896</u>	<u>2,414,618</u>
Total assets	<u>17,001,116</u>	<u>13,892,259</u>	<u>3,108,857</u>
Deferred outflows of resources	<u>133,200</u>	<u>-</u>	<u>133,200</u>
Liabilities:			
Current liabilities	978,729	480,294	498,435
Non-current liabilities	<u>2,347,870</u>	<u>233,481</u>	<u>2,114,389</u>
Total liabilities	<u>3,326,599</u>	<u>713,775</u>	<u>2,612,824</u>
Deferred inflows of resources	<u>-</u>	<u>141,245</u>	<u>(141,245)</u>
Net position (Deficit):			
Net investment in capital assets	2,917,514	2,662,896	254,618
Unrestricted	<u>10,248,751</u>	<u>9,770,483</u>	<u>478,268</u>
Total net position	<u>\$ 13,166,265</u>	<u>\$ 12,433,379</u>	<u>\$ 732,886</u>

At the end of fiscal year 2023, the District shows a balance in its unrestricted net position of \$10,890,203.

Analysis of Revenues and Expenses

Table A-2: Condensed Statements of Activities

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Expenses	<u>\$ (4,876,237)</u>	<u>\$ (4,248,605)</u>	<u>\$ (627,632)</u>
Net program expense	(4,876,237)	(4,248,605)	(627,632)
General revenues	<u>5,646,715</u>	<u>5,491,596</u>	<u>155,119</u>
Change in net position	770,478	1,242,991	(472,513)
Net position:			
Beginning of year	13,037,239	11,794,248	1,242,991
End of year	<u>\$ 13,807,717</u>	<u>\$ 13,037,239</u>	<u>\$ 770,478</u>

KENSINGTON FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the net position of the District increased by \$770,516.

Table A-3: Total Revenues

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
General revenues:			
Property taxes	\$ 5,288,892	\$ 4,807,946	\$ 480,946
Rental income	3,050	36,603	(33,553)
Investment earnings	153,346	14,188	139,158
Other revenues	990	428,441	(427,451)
Total general revenues	<u>5,446,278</u>	<u>5,287,178</u>	<u>159,100</u>
Total revenues	<u>\$ 5,446,278</u>	<u>\$ 5,287,178</u>	<u>\$ 159,100</u>

Total revenues from all sources increased by 3.01%, or \$159,100 from \$5,287,178 to \$5,446,278, from the prior year, primarily due to increases in property taxes of \$480,946.

Table A-4: Total Expenses

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 173,327	\$ 161,108	\$ 12,219
Employee benefits	20,246	(115,892)	136,138
Materials and services	412,682	384,969	27,713
Depreciation expense	173,673	169,385	4,288
Interest expense	83,272	-	83,272
Cost of issuance	92,000	-	92,000
Total expenses	<u>\$ 955,200</u>	<u>\$ 599,570</u>	<u>\$ 355,630</u>

Total expenses for the District's operations increased by 14.77% or \$627,594 from \$4,248,605 to \$4,876,199 from the prior year, primarily due to increase in materials and services expense of \$299,677.

KENSINGTON FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2023, the District reported a total fund balance of \$10,465,925. An amount of \$8,936,581 constitutes the District's *unassigned fund balance*.

OPERATIONS FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District's operational fund at year-end were \$410,603 less than actual. Actual revenues were greater than the anticipated budget by \$670,068. Actual revenues less expenses were under budget by \$259,465.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2022-23 the District had invested \$2,588,291 in new capital assets, related to the work in progress for a fire station project. (More detailed information about capital assets can be found in Note 3 to the financial statements). Total depreciation expense for the year was \$173,673.

Table A-5: Capital Assets at Year End, Net of Depreciation

	<u>Balance, June 30, 2023</u>	<u>Balance, June 30, 2022</u>
Capital assets:		
Non-depreciable assets	\$ 3,145,378	\$ 557,401
Depreciable assets	4,185,471	4,185,471
Accumulated depreciation	<u>(2,253,649)</u>	<u>(2,079,976)</u>
Total capital assets, net	<u>\$ 5,077,200</u>	<u>\$ 2,662,896</u>

Long-Term Debt

At year-end the District had \$2,160,000 in outstanding long-term debt as shown in Table A-6. (More detailed information about the District's long-term liabilities is presented in Note 5 to the financial statements).

Table A-6: Outstanding Long-Term Debt at Year-End

	<u>Balance, June 30, 2023</u>	<u>Balance, June 30, 2022</u>
	<u>\$ 2,160,000</u>	<u>\$ -</u>

KENSINGTON FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2023

FACTORS AFFECTING CURRENT AND FUTURE FINANCIAL POSITION

Management is unaware of any item that would affect the current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District at the Kensington Fire Protection District at 217 Arlington Avenue, Kensington, CA 94707.

KENSINGTON FIRE PROTECTION DISTRICT

Statement of Net Position

June 30, 2023 (With Comparative Amounts as of June 30, 2022)

	Governmental Activities	
	2023	2022
ASSETS		
Current assets:		
Cash and investments (Note 2)	\$ 10,861,083	\$ 10,411,735
Accounts receivable	479,377	6,020
Property tax receivables	67,984	63,746
Prepaid items	6,906	2,757
Total current assets	11,415,350	10,484,258
Non-current assets:		
OPEB Asset (Note 6)	508,252	745,105
Capital assets – not being depreciated (Note 3)	3,145,692	557,401
Capital assets – being depreciated, net (Note 3)	1,931,822	2,105,495
Total non-current assets	5,585,766	3,408,001
Total assets	17,001,116	13,892,259
DEFERRED OUTFLOWS OF RESOURCES		
OPEB related deferred outflows of resources	133,200	-
Total deferred outflows of resources	133,200	-
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses	949,425	480,294
Accrued interest payable	29,304	-
Total current liabilities	978,729	480,294
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Long-term payable to City of El Cerrito (Note 4)	187,870	233,481
Long-term debt (Note 5)	2,160,000	-
Total non-current liabilities	2,347,870	233,481
Total liabilities	3,326,599	713,775
DEFERRED INFLOWS OF RESOURCES		
OPEB related deferred outflows of resources (Note 6)	-	141,245
Total deferred inflows of resources	-	141,245
NET POSITION		
Net investment in capital assets	2,917,514	2,662,896
Restricted for OPEB related expenses	641,452	603,860
Unrestricted	10,248,751	9,770,483
Total net position	\$ 13,807,717	\$ 13,037,239

KENSINGTON FIRE PROTECTION DISTRICT

Statement of Activities

For the Fiscal Year Ended June 30, 2023

With Comparative Amounts For the Fiscal Year Ended June 30, 2022)

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
EXPENSES:		
Fire protection, prevention and emergency medical transport:		
Operations:		
Salaries and wages	\$ 173,327	\$ 161,108
Employee benefits	20,246	(115,892)
Fire contract – El Cerrito	3,921,037	3,649,035
Materials and services	412,682	384,969
Depreciation expense	173,673	169,385
Interest expense	83,272	-
Cost of debt issuance	92,000	-
Total expenses	<u>4,876,237</u>	<u>4,248,605</u>
GENERAL REVENUES:		
Property taxes	5,288,892	4,807,946
Special taxes	200,437	204,418
Rental income	3,050	36,603
Investment earnings	153,346	14,188
Other revenues	990	428,441
Total general revenues	<u>5,646,715</u>	<u>5,491,596</u>
Change in net position	770,478	1,242,991
Net Position:		
Beginning of year, as restated (Note 10)	<u>13,037,239</u>	<u>11,794,248</u>
End of year	<u>\$ 13,807,717</u>	<u>\$ 13,037,239</u>

KENSINGTON FIRE PROTECTION DISTRICT
Balance Sheet – Governmental Funds
June 30, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total Funds</u>
ASSETS				
Assets:				
Cash and investments	\$ 9,510,757	\$ 197,777	\$ 1,152,549	\$ 10,861,083
Accounts receivable	4,806	-	474,571	479,377
Property tax receivables	67,984	-	-	67,984
Prepaid items	6,906	-	-	6,906
Total assets	<u>\$ 9,590,453</u>	<u>\$ 197,777</u>	<u>\$ 1,627,120</u>	<u>\$ 11,415,350</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 646,966	\$ -	\$ 302,459	\$ 949,425
Total liabilities	<u>646,966</u>	<u>-</u>	<u>302,459</u>	<u>949,425</u>
Fund Balances: (Note 8)				
Nonspendable	6,906	-	-	6,906
Committed	4,545,390	197,777	-	4,743,167
Assigned	1,983,324	-	864,894	2,848,218
Unassigned	2,407,867	-	459,767	2,867,634
Total fund balance	<u>8,943,487</u>	<u>197,777</u>	<u>1,324,661</u>	<u>10,465,925</u>
Total liabilities and fund balance	<u>\$ 9,590,453</u>	<u>\$ 197,777</u>	<u>\$ 1,627,120</u>	<u>\$ 11,415,350</u>

KENSINGTON FIRE PROTECTION DISTRICT

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2023*

Fund Balances – Governmental Funds	\$ 10,465,925
Amounts reported for governmental activities in the statement of net position are different because:	
OPEB Asset	508,252
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	5,077,514
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	133,200
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:	
Accrued interest payable	(29,304)
Long-term debt	(2,160,000)
Long-term payable to City of El Cerrito	<u>(187,870)</u>
Total adjustments	<u>3,341,792</u>
Net Position of Governmental Activities	<u><u>\$ 13,807,717</u></u>

KENSINGTON FIRE PROTECTION DISTRICT

*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2023*

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total Governmental Funds</u>
REVENUES:				
Property taxes	\$ 5,288,892	\$ -	\$ -	\$ 5,288,892
Special taxes	-	200,437	-	200,437
Rental income	3,050	-	-	3,050
Investment earnings	163,686	926	(11,266)	153,346
Other revenues	990	-	-	990
Total revenues	<u>5,456,618</u>	<u>201,363</u>	<u>(11,266)</u>	<u>5,646,715</u>
EXPENDITURES:				
Current:				
Salaries and wages	173,327	-	-	173,327
Employee benefits	57,838	-	-	57,838
Materials and services	427,453	2,209	28,631	458,293
Capital outlay	568,411	-	2,019,880	2,588,291
Debt service:				
Interest	-	-	53,968	53,968
Total expenditures	<u>1,227,029</u>	<u>2,209</u>	<u>2,102,479</u>	<u>3,331,717</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>4,229,589</u>	<u>199,154</u>	<u>(2,113,745)</u>	<u>2,314,998</u>
OTHER FINANCING SOURCES(USES):				
Transfers in (Note 9)	2,146,313	(206,006)	(1,940,307)	-
Issuance of debt (Note 5)	-	-	2,160,000	2,160,000
Cost of debt issuance (Note 5)	-	-	(92,000)	(92,000)
Total other financing sources(uses)	<u>2,146,313</u>	<u>(206,006)</u>	<u>127,693</u>	<u>2,068,000</u>
Net Changes in Fund Balance	<u>6,375,902</u>	<u>(6,852)</u>	<u>(1,986,052)</u>	<u>4,382,998</u>
FUND BALANCES:				
Beginning of year as restated (Note 10)	<u>6,488,584</u>	<u>204,629</u>	<u>3,310,713</u>	<u>10,003,926</u>
End of year	<u>\$ 12,864,486</u>	<u>\$ 197,777</u>	<u>\$ 1,324,661</u>	<u>\$ 14,386,924</u>

KENSINGTON FIRE PROTECTION DISTRICT

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

For the Fiscal Year Ended June 30, 2023

Net Change in Fund Balances – Governmental Funds	<u>\$ 4,382,998</u>
Amounts reported for governmental activities in the statement of activities is different because:	
Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:	
Change in net other post-employment benefits obligations and related deferred resources	37,592
Change in long-term payable to City of El Cerrito	45,611
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.	
Change in accrued interest	(29,304)
Debt issuance	(2,160,000)
Capital outlay	2,588,291
Depreciation expense	<u>(173,673)</u>
Total adjustments	<u>308,517</u>
Change in Net Position of Governmental Activities	<u>\$ 4,691,515</u>

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Kensington Fire Protection District (District) is a special district empowered to take all the necessary steps to provide for fire protection and prevention services including enforcement of California State (State) laws applicable to fire codes. The financial statements of the District include all funds of the District. An elected Board of Directors governs the District, and exercises powers granted by State statutes.

In August 1995, the District entered into a contract with the City of El Cerrito (City) under which the City provides fire suppression and emergency medical services for the District. The contract provides that the District will pay the City an annual fee as defined in the contract (paid on a monthly basis) that expired June 30, 2022. The annual fee that the District paid under this contract for the fiscal year ended June 30, 2023 totaled \$3,843,483. In June 2023, the District's contract with the City was subsequently renewed through June 30, 2024.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, other nonexchange transactions, and charges for services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Major Governmental Funds

The District maintains the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

Special Revenue Fund: This fund is used to account 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: This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities and rolling stock.

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Investments

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

1. Cash and Investments (continued)

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District’s own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

2. Accounts Receivable and Allowance for Doubtful Accounts

Receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities include amounts due from county, advance on supplemental taxes, and interest receivable.

3. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District’s policy to capitalize assets costing over \$1,000 and an estimated useful life in excess of one year. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District’s classes of assets are as follows:

Description	Estimated Lives
Buildings and Improvements	15-40 years
Rolling stock, equipment and furniture	5-10 years

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

5. Compensated Absences

The District’s policy is to permit full time employees to accumulate earned vacation time. Earned vacation time shall be earned by each employee subject to the accrual limitations and policies as defined by District policies. Such unused compensation is calculated at the employees’ then prevalent hourly rate at the time of retirement or termination. Whereas vacation time is compensated at 100% of accumulated hours.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

6. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Retiree Benefits Plan ("the Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments which are reported at cost.

The following timeframes are used for OPEB reporting:

Valuation Date June 30, 2021

Measurement Date June 30, 2022

Measurement Period July 1, 2021 to June 30, 2022

7. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

F. Property Taxes

The Contra Costa County Assessor’s Office assesses all real and personal property within the County each year. The Contra Costa County Tax Collector’s Office bills and collects the District’s share of property taxes and voter-approved taxes. The Contra Costa County Auditor-Controller’s Office remits current property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article XIII A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by Contra Costa County, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the *alternate method of property tax distribution* known as the Teeter Plan, by the District and Contra Costa County. The Teeter Plan authorizes the County Auditor-Controller to allocate 100% of the secured property tax billed but not yet received or paid to the District. Contra Costa County remits tax proceeds to the District in installments during the fiscal year.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2023, consisted of the following:

<u>Description</u>	<u>Balance</u>
Cash on hand	\$ 200
Demand deposits held with financial institutions	183,847
California Local Agency Investment Fund (LAIF)	24,795
Contra Costa County Treasury Investment Pool (CCCTIP)	7,193,271
Investments	3,458,970
Total cash and investments	<u>\$ 10,861,083</u>

Demand Deposits

At June 30, 2023, the carrying amount of the District's demand deposits was \$183,847, and the financial institutions balances totaled \$183,898. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the *California Government Code* requires that a financial institution secure deposit made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

California Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2023, the District held \$24,795 in LAIF.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – CASH AND INVESTMENTS (continued)

Contra Costa County Treasury Investment Pool (CCCTIP)

The District's cash is included in the Contra Costa County Treasury Investment Pool. Investments made by the Treasurer are regulated by California Government Code and by a County investment policy approved annually by the County Treasury Oversight Committee. Adherence to the statutes and policies is monitored by the County Board of Supervisors and by the Treasury Oversight Committee via monthly reports and an annual audit. Investment income earned on the District's cash is allocated quarterly to the District. Changes in fair value are included in investment income. Redeemed or sold shares are priced at book value, which includes realized investment earnings such as interest income, realized gains or losses upon sale of investments, and amortized premiums and discounts. This number may differ from the shares' fair value, which would include unrealized gains or losses based on market conditions. Additional information regarding insurance, collateralization, and custodial risk categorization of the County's cash and investments is presented in the notes of the County's basic financial statements. As of June 30, 2023, the District had \$7,193,271 in the CCCTIP.

Investments at June 30, 2023, consisted of the following:

Investments	Measurement Input	Credit Rating	Fair Value June 30, 2023	Maturity 12 Months or Less
Federal Home Loan Banks	Level 2	Not Rated	\$ 3,458,970	\$ 3,458,970

NOTE 3 – CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	Balance July 1, 2022	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2023
Non-depreciable capital assets:				
Land	\$ 5,800	\$ -	\$ -	\$ 5,800
Construction-in-progress	551,601	2,588,291	(314)	3,139,578
Total non-depreciable capital assets	557,401	2,588,291	(314)	3,145,378
Depreciable capital assets:				
Building and improvements	2,391,581	-	-	2,391,581
Equipment and furniture	547,192	-	-	547,192
Rolling stock equipment	1,246,698	-	-	1,246,698
Total depreciable capital assets	4,185,471	-	-	4,185,471
Accumulated depreciation:				
Building and improvements	(1,276,209)	(65,963)	-	(1,342,172)
Equipment and furniture	(455,007)	(23,718)	-	(478,725)
Rolling stock equipment	(348,760)	(83,992)	-	(432,752)
Total accumulated depreciation	(2,079,976)	(173,673)	-	(2,253,649)
Total depreciable capital assets, net	2,105,495	(173,673)	-	1,931,822
Total capital assets, net	\$ 2,662,896	\$ 2,414,618	\$ (314)	\$ 5,077,200

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 4 – LONG-TERM PAYABLE TO CITY OF EL CERRITO

As a component of the City of El Cerrito fire services contract fee, the District pays a reconciliation of expenses. The City of El Cerrito liability represents the “true-up” or reconciled expenses for fire protection costs incurred from prior years. Following the City of El Cerrito’s annual audit, actual expenses are reconciled to those included in the fire services contract fee with the final reconciliation of expenses provided to the District in the following year’s cost proposal. This represents roughly a two-year lag in information, so the District pays for the reconciled expenses from two years ago. As of June 30, 2023, the long-term liability is \$187,870 which consists of \$77,554 related to actual reconciling costs for services performed in fiscal year 2021 and \$110,316 estimated for fiscal year 2022.

NOTE 5 – LONG-TERM DEBT

Changes in long-term debt obligations payable amounts for the year ended June 30, 2023, were as follows:

<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Current</u> <u>Portion</u>	<u>Long-term</u> <u>Portion</u>
\$ -	\$ 2,160,000	\$ -	\$ 2,160,000	\$ -	\$ -

2022 Loan payable

On July 22, 2022, the District entered into a loan payable agreement of \$2,160,000 with CSDA Finance Corporation to provide funds for the fire station project. The terms of the agreement provide for interest payable semi-annually on March 1st and September 1st at a rate of 4.070% per annum. The cost of issuance was \$92,000. As of June 30, 2023 the District has \$474,571 in an escrow account that will be transferred to the District as the remainder of expenditures are made.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ -	\$ 87,912	\$ 87,912
2025	54,773	86,797	141,570
2026	57,002	84,523	141,525
2027	59,322	82,156	141,478
2028	61,736	79,692	141,428
2029-2033	348,480	357,851	706,331
2034-2038	425,408	279,358	704,766
2039-2043	519,318	183,537	702,855
2044-2047	633,961	66,563	700,524
Total	2,160,000	\$ 1,308,389	\$ 3,468,389
Current	-	-	-
Long-term	\$ 2,160,000	-	-

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Summary

The following balances on the statement of net position will be addressed in this footnote as follows:

Description	Amount
OPEB related deferred outflows of resources	\$ 133,200
Net other post-employment benefits asset	508,252
OPEB related deferred inflows of resources	-

A. General Information about the OPEB Plan

Plan description

The District provides post-retirement health benefits (medical, dental and vision) to a closed group of former employees who have retired from the District and to their surviving spouses and dependent children. The District pays 100% of the annuitants' health plan premiums. Currently, a total of 9 family units (13 individuals including 4 former employees, 5 widows and 4 spouses) are receiving post-retirement health benefits. There are no separate financial statements issued for the OPEB plan. The District participates in the California Employer's Retiree Benefit Trust (CERBT). CERBT is an irrevocable trust fund that allows public employers to prefund the future cost of their retiree health insurance benefits and other post employment benefits (OPEB) for their covered retirees. The District elected to participate in CERBT and contributed a total of \$1,165,000 in October 2008 to CalPERS, the CERBT's administrator. The prefunding was intended to reduce and stabilize the District's annual required contribution to its OPEB plan in future years at an expected level for budgeting purposes. CalPERS issued a publicly available financial report that includes financial statements and required supplementary information for CERBT in aggregate. The report may be obtained by writing to CalPERS, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

Employees covered by benefit terms

At June 30, 2023, the following employees were covered by the benefit terms:

Description	Amount
Retirees	9
Active employees	0
Total	9

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

B. Total OPEB Liability/(Asset)

The District’s total OPEB asset of \$508,252 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	6.73%
Inflation	2.26%
Salary Increases	3.25%
Investment Rate of Return	6.73%
Mortality Rate	CalPERS Membership Data
Pre-Retirement Turnover	CalPERS Membership Data
Healthcare Trend Rate	Pre-65 current 6.74% 2024+ (4%-6.24%)

Discount Rate

The discount rate used to measure the total OPEB liability was 6.73%. The projection of cash flows used to determine the discount rate assumed that the District’s contributions will be made at rates equal to the actuarially determined contribution rates. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

C. Changes in the Net OPEB Liability

The changes in the Net OPEB liability are as follows:

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability/(Asset)</u>
Balance at July 1, 2022	\$ 856,764	\$ 1,601,869	\$ (745,105)
Changes for the year:			
Interest	54,752	-	54,752
Net investment income	-	(194,954)	194,954
Administrative expense	-	(401)	401
Differences between expected and actual experience	(13,254)	-	(13,254)
Benefit payments	<u>(87,859)</u>	<u>(87,859)</u>	<u>-</u>
Net changes	<u>(46,361)</u>	<u>(283,214)</u>	<u>236,853</u>
Balance at June 30, 2023	<u>\$ 810,403</u>	<u>\$ 1,318,655</u>	<u>\$ (508,252)</u>

Changes of Assumptions

In fiscal year 2022-23, the measurement period, there was no change in assumptions

Change of Benefit Terms

In fiscal year 2022-23, the measurement period, there were no changes to the benefit terms.

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 6 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

C. Changes in the Net OPEB Liability (continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.73%) or 1 percentage point higher (7.73%) than the current discount rate:

1% Decrease 5.73%	Current Discount Rate 6.73%	1% Increase 7.73%
\$ (381,431)	\$ (508,252)	\$ (530,305)

Sensitivity of the Total OPEB Liability to Changes in Medical Trend Rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using medical trend rates that are 1-percentage point lower:

1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
\$ (528,583)	\$ (508,252)	\$ (384,760)

D. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense/(revenue) of (\$37,592). At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings	\$ 133,200	\$ -
Total	\$ 133,200	\$ -

Deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ended June 30	Amount
2024	\$ 24,535
2025	25,889
2026	22,809
2027	59,967
2028	-
Thereafter	-
Total	\$ 133,200

KENSINGTON FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2023

NOTE 7 – NET INVESTMENT IN CAPITAL ASSETS

At June 30, 2023, the net investment in capital assets was calculated as follows:

<u>Description</u>	<u>Balance</u>
Capital assets – not being depreciated	\$ 3,145,378
Capital assets – being depreciated, net	1,931,822
Long-term debt payable – noncurrent portion	<u>(2,160,000)</u>
Total net investment in capital assets	<u>\$ 2,917,200</u>

NOTE 8 – FUND BALANCES

At June 30, 2023, fund balances of the District’s governmental funds were classified as follows:

<u>Description</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total</u>
Nonspendable:				
Prepaid items	\$ 6,906	\$ -	\$ -	\$ 6,906
Committed				
Special tax revenue	-	197,777	-	197,777
Public Safety Building (PSB) renovation	4,545,390	-	-	4,545,390
Total committed	<u>4,545,390</u>	<u>197,777</u>	<u>-</u>	<u>4,743,167</u>
Assigned				
Capital outlay –rolling stock	-	-	864,894	864,894
El Cerrito contract projected 50% reserve	1,983,324	-	-	1,983,324
Total assigned	<u>1,983,324</u>	<u>-</u>	<u>864,894</u>	<u>2,848,218</u>
Unassigned	<u>2,407,867</u>	<u>-</u>	<u>459,767</u>	<u>2,867,634</u>
Total fund balances	<u>\$ 8,943,487</u>	<u>\$ 197,777</u>	<u>\$ 1,324,661</u>	<u>\$ 10,465,925</u>

NOTE 9 – INTERFUND TRANSFERS

At June 30, 2023, interfund transfers of the District’s governmental funds were made as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Purpose</u>
Special Revenue Fund	General Fund	\$ 200,000	Special tax expenditures
Special Revenue Fund	Capital Project Fund	\$ 6,006	Special tax expenditures
General Fund	Capital Project Fund	\$ 2,750	Public Safety Building Project
Capital Project Fund	General Fund	\$ 1,949,063	Public Safety Building Project

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 10 – PRIOR PERIOD RESTATEMENT

Government-Wide Statement of Net Position and Statement of Activities

A detailed schedule of adjustments to net position at June 30, 2022 is as follows:

<u>Description</u>	<u>Amount</u>
Net position:	
Beginning of year, as previously stated	\$ 13,037,239
Fair market value adjustment	(45,309)
Cash in county	67,453
Cash in bank revolving account	<u>(22,182)</u>
Net adjustment	<u>(38)</u>
Beginning of year, as restated	<u><u>\$ 13,037,201</u></u>

Governmental Fund – Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance

A detailed schedule of adjustments to fund balance at June 30, 2022 is as follows:

<u>Description</u>	<u>Amount</u>
General Fund balance:	
Beginning of year, as previously stated	\$ 6,483,498
Fair market value adjustment	(40,185)
Cash in county	67,453
Cash in bank revolving account	<u>(22,182)</u>
Net adjustment	<u>5,086</u>
Beginning of year, as restated	<u><u>\$ 6,488,584</u></u>
Special Revenue Fund balance:	
Beginning of year, as previously stated	\$ 208,191
Fair market value adjustment	<u>(3,562)</u>
Beginning of year, as restated	<u><u>\$ 204,629</u></u>
Capital Project Fund balance:	
Beginning of year, as previously stated	\$ 3,312,275
Fair market value adjustment	<u>(1,562)</u>
Beginning of year, as restated	<u><u>\$ 3,310,713</u></u>

KENSINGTON FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 11 – RISK MANAGEMENT

The Kensington Fire Protection District is a member of Contra Costa County Fire District's Joint Power of Authority Insurance Pool. The District is exposed to various risks of loss related to torts, theft damages, destruction of assets, public officials' errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance for risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any recent fiscal year, and there has been no significant reduction in insurance coverage over the past three fiscal years.

The District's deductibles and maximum coverage are as follows:

Long-term \$ 2,160,000

Coverage Description	Deductibles	Insurance Coverage
General and Auto Liability	None	\$50,000,000
At Risk Property	\$500 (all other property)	\$600,000,000 (all other property)
	\$100,000 (flood)	\$600,00 (flood)
	\$500(mobile equipment)	None
	\$50,000 (terrorism)	\$750,000,000

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition

NOTE 13 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through July 31, 2024, the date which the financial statements were available to be issued.

Required Supplementary Information

KENSINGTON FIRE PROTECTION DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2023

	<u>Adopted Original Budget</u>	<u>Adopted Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:				
Property taxes	\$ 4,763,500	\$ 4,763,500	\$ 5,288,892	\$ 525,392
Rental income	3,050	3,050	3,050	-
Interest earnings	20,000	20,000	163,686	143,686
Other revenues	-	-	990	990
Total revenues	<u>4,786,550</u>	<u>4,786,550</u>	<u>5,456,618</u>	<u>670,068</u>
EXPENDITURES:				
Current:				
Salaries and wages	157,720	162,688	173,327	(10,639)
Employee benefits	46,432	75,904	57,838	18,066
Materials and services	4,533,273	4,574,077	427,453	4,146,624
Capital outlay	-	3,606,440	568,411	3,038,029
Total expenditures	<u>4,737,425</u>	<u>8,419,109</u>	<u>1,227,029</u>	<u>7,192,080</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ 49,125</u>	<u>\$ (3,632,559)</u>	4,229,589	<u>\$ 7,862,148</u>
OTHER FINANCING SOURCES(USES):				
Transfers in	-	-	2,146,313	2,146,313
Total other financing sources (uses)	-	-	2,146,313	2,146,313
Net Changes in Fund Balance	<u>\$ 49,125</u>	<u>\$ (3,632,559)</u>	6,375,902	<u>\$ 10,008,461</u>
FUND BALANCE:				
Beginning of year			6,488,584	
End of year			<u>\$ 12,864,486</u>	

KENSINGTON FIRE PROTECTION DISTRICT

*Budgetary Comparison Schedule – Special Revenue Fund
For the Fiscal Year Ended June 30, 2023*

	<u>Adopted Original Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:			
Special taxes	\$ 200,752	\$ 200,437	\$ (315)
Interest earnings	-	926	926
Total revenues	<u>200,752</u>	<u>201,363</u>	<u>611</u>
EXPENDITURES:			
Current:			
Materials and services	-	2,209	(2,209)
Total expenditures	<u>-</u>	<u>2,209</u>	<u>(2,209)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 200,752</u>	199,154	<u>\$ 2,820</u>
OTHER FINANCING SOURCES (USES):			
Transfers (out)	-	(206,006)	(206,006)
Total other financing sources (uses)	<u>-</u>	<u>(206,006)</u>	<u>(206,006)</u>
NET CHANGES IN FUND BALANCE	<u>\$ 200,752</u>	(6,852)	<u>\$ (203,186)</u>
FUND BALANCE:			
Beginning of year (Deficit)		<u>204,629</u>	
End of year		<u>\$ 197,777</u>	

KENSINGTON FIRE PROTECTION DISTRICT

Schedule of Changes in the District's Total OPEB Liability and Related Ratios For the Fiscal Year Ended June 30, 2023

Fiscal Year Ended	Last Ten Fiscal Years*					
	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Measurement Date	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Total OPEB liability:						
Interest	54,752	64,309	68,428	81,835	84,260	99,977
Changes in assumptions		(125,183)	-	(4,722)	-	(373,443)
Differences between expected and actual experience	(13,254)	13,722	(22,395)	(167,556)	(14,315)	146,389
Benefit payments	<u>(87,859)</u>	<u>(101,648)</u>	<u>(112,644)</u>	<u>(105,006)</u>	<u>(106,929)</u>	<u>(105,986)</u>
Net change in total OPEB liability	(46,361)	(148,800)	(66,611)	(195,449)	(36,984)	(233,063)
Total OPEB liability - beginning	856,764	1,005,564	1,072,175	1,267,624	1,304,608	1,537,671
Total OPEB liability - ending	810,403	856,764	1,005,564	1,072,175	1,267,624	1,304,608
Plan fiduciary net position:						
Net investment income	(194,954)	278,361	79,104	101,767	91,709	112,865
Administrative expense	(401)	(101,648)	(722)	(313)	(772)	(739)
Benefit payments	<u>(87,859)</u>	<u>(513)</u>	<u>(112,644)</u>	<u>(105,006)</u>	<u>(106,929)</u>	<u>(105,986)</u>
Net change in plan fiduciary net position	(283,214)	176,200	(34,262)	(3,552)	(15,992)	6,140
Plan fiduciary net position - beginning	1,601,869	1,425,669	1,459,931	1,463,483	1,479,475	1,473,335
Plan fiduciary net position - ending	1,318,655	1,601,869	1,425,669	1,459,931	1,463,483	1,479,475
District's net OPEB liability	\$ (508,252)	\$ (745,105)	\$ (420,105)	\$ (387,756)	\$ (195,859)	\$ (174,867)
Plan fiduciary net position as a percentage of the total OPEB liability	162.72%	186.97%	141.78%	136.17%	115.45%	113.40%
Covered-employee payroll**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's net OPEB liability as a percentage of covered-employee payroll**	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes to Schedule:

* Fiscal year 2018 was the first year of implementation; therefore, only six years are shown.

** Covered employee payroll is annual compensation paid (or expected to be paid) to active employees covered by an OPEB plan, in aggregate. The District provides post-retirement health benefits (medical, dental, and vision) to a closed group of former employees who have retired from the District and to their surviving spouses and dependent children, thus there is no covered-employee payroll.

Other Independent Auditors' Report



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Kensington Fire Protection District
Kensington, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kensington Fire Protection District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Kensington Fire Protection District's basic financial statements, and have issued our report thereon dated July 31, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kensington Fire Protection District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Kensington Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Kensington Fire Protection District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kensington Fire Protection District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
July 31, 2024



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: KFPD Fiscal Analysis by Ridgeline
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager
PRESENTED BY: Dmitry Semenov, Principal for Ridgeline Municipal Strategies, LLC

Recommended Action

Staff recommends that the Board receive a presentation of the fiscal analysis by Ridgeline then provide feedback regarding any changes you would like and/or consider a motion to accept the report and move forward with the consolidated analysis.

Background

In early 2024 the KFPD Board of Directors and the KPPCSD Board of Directors approved the fiscal analysis project with Ridgeline Municipal Strategies to facilitate an understanding of the fiscal implications if both organizations consolidated into one organization.

The project includes a ten-year financial analysis of each organization individually followed by a joint fiscal analysis combining the two organizations. This presentation is the individual fiscal analysis of the KFPD.

Having worked with Ridgeline, I am impressed with the level of effort and due diligence performed in completing this analysis. The information will be very useful to the District now and in the future regardless of consolidation. Given that the forecast is a longer term than the District's current forecast, it will be beneficial in current and future financial planning.

Fiscal Impact

The cost of the project is contained within the budget and the forecast demonstrates long-term sustainability and resilience of the District.

Attachments:

KFPD Fiscal Analysis Report
KFPD Fiscal Analysis Overview Presentation

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MEMORANDUM

To: Ms. Mary Morris-Mayorga, *Kensington Fire Protection District*

From: Dmitry Semenov, *Ridgeline Municipal Strategies, LLC*

Date: September 11, 2024

Re: KFPD Fiscal Analysis; Ridgeline #23022

Kensington Police Protection and Community Services District (“KPPCSD” or “District”) and Kensington Fire Protection District (“KFPD”) (jointly “Districts”) retained Ridgeline Municipal Strategies, LLC (“Ridgeline”) to prepare fiscal analysis to assist the Districts in determining the viability of consolidating the Districts.

The first part of the project is to develop a fiscal analysis and a 10-year forecast for each of the Districts on a stand-alone basis. This memorandum documents fiscal analysis for the KFPD.

FISCAL ANALYSIS SUMMARY

The main conclusion of this Fiscal Study is that the District demonstrates a strong ability to operate with a substantial operating surplus over the next decade while continuing to provide the same level of services and facilities.

The projections developed as part of this analysis are highly dependent on many assumptions, including the rate of inflation, assessed values within the District, changes to the City services agreement, staffing levels, CalPERS actions and investment returns, and many operating and financial decisions made by the District on a daily basis. The reality is likely to differ from the forecast, and it will depend on the District’s management and Board of Directors to navigate the situations they encounter and continue to preserve the fiscal health of the District while prudently managing taxpayer funds.

DISTRICT DESCRIPTION

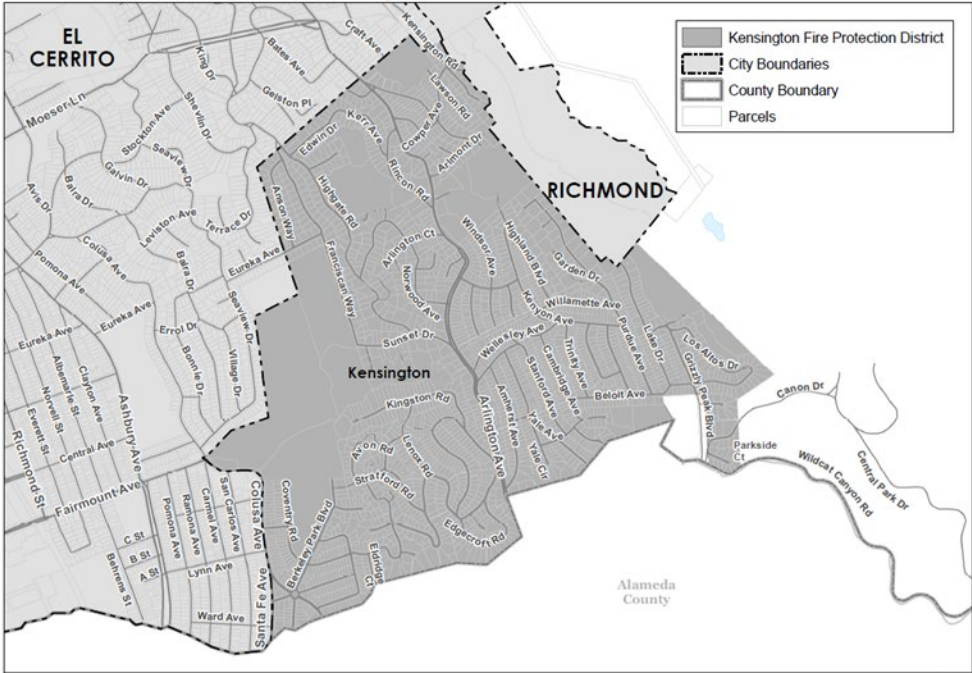
The Kensington Fire Protection District (the “District” or “KFPD”) is a California special district providing fire protection and emergency medical response services to the residents of Kensington. The District was formed in 1937 and is governed by a board of five members elected into office by the community to serve staggered four-year terms.

The District is organized under the California Health and Safety Code Section 13800 (commonly known as the Bergeson Fire District Law).

SERVICE AREA

The KFPD covers an area of approximately 1 square mile with 2,187 parcels and estimated 2023 population of 5,428 people. The District boundary represents the service area analyzed in this Fiscal Study and encompasses the entire Kensington community, as shown on **Figure 1**.

**Figure 1
Kensington Fire Protection District
Service Area Map**



ORGANIZATION CHART

The District has minimal staff, as all fire protection and emergency services within its boundaries are provided by the City of El Cerrito (see discussion below).

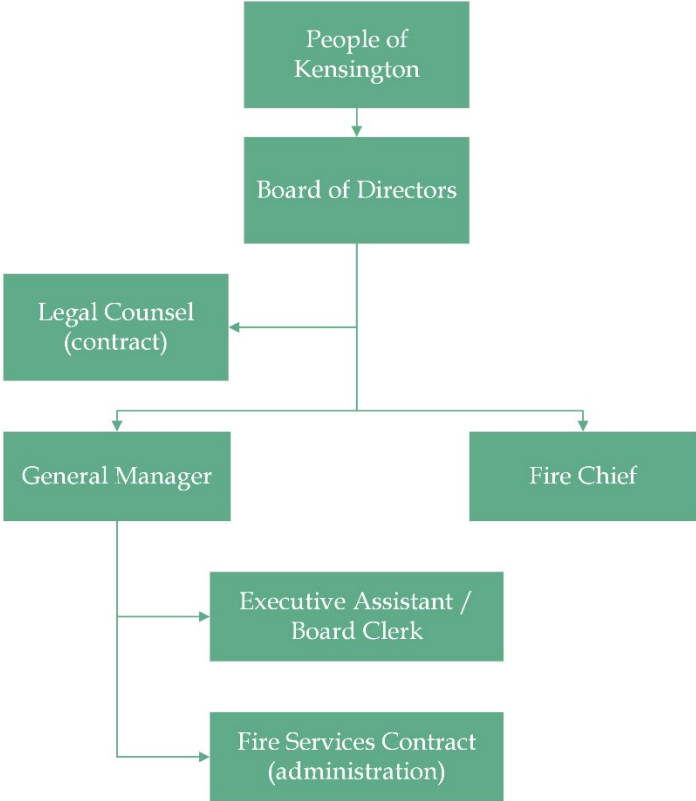
The District currently has two paid positions::

- General Manager (part time);
- Executive Assistant / Board Clerk (part time).

On the fire services side, the Fire Chief of the City of El Cerrito (the “City”) is also the fire chief of the District. The District’s fire station is staffed by the employees of the City.

The District’s organization chart is shown in **Figure 2** below.

**Figure 2
Kensington Fire Protection District
Organization Chart**



AGREEMENT FOR SERVICES WITH THE CITY OF EL CERRITO

On August 7, 1995, the District entered into an Agreement for Services with the City. Since then, the agreement has been amended four times and its current term extends through June 30, 2030.

Under the terms of the agreement, the City provides all fire protection and emergency services within the District boundary in exchange for an annual service fee. The scope of these services includes:

- Fire protection and fire prevention.
- Voluntary home safety inspections.
- Hazardous materials services.
- Paramedic and emergency medical services.
- Fire code enforcement.
- Arson investigations.
- Building plan reviews.
- Public education.
- Various support services, including supervision, dispatching, training, maintenance of buildings, grounds and equipment, staff support and supplies procurement.
- Financial and administrative services necessary for communications with appropriate agencies, including the County.
- Weed, brush, and flammable materials abatement, including notices to residents and property owners, enforcement of abatement standards, and actual physical abatement of weed, brush, and flammable materials.
- Annual fire hydrant inspection.

The Kensington fire station, fire apparatus, and all equipment are owned by the District and leased by the City for \$1.00 per year. The District is responsible for maintaining the fire station, while the City maintains the apparatus and equipment.

All insurance coverage is the responsibility of the City.

The District pays the City an annual fee for the services, which is calculated annually by the City based on the agreed-upon percentage allocation of the City's total expenditures. The fee is paid in monthly instalments and is subject to a year-end reconciliation.

The District is required to maintain a capital reserves account to cover equipment replacement costs, as recommended by the City fire chief, as well as an operating reserves account to fund fire protection services for a period of six months.

The District is entitled to all fee revenue collected by the City on behalf of the District.

The City provides the services with City staff, with the goal of one three-person engine company operating out of the District's fire station at all times. To provide for adequate supervision and staffing, the City is required to use its best efforts to staff the District with the following categories of fire personnel:

- One battalion chief.
- Three fire captains.

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- Three fire engineers.
- Three firefighters.

BALANCE SHEET OVERVIEW

The balance sheet of the KFPD for the prior three audited fiscal years (2021-2023) is summarized in **Table 1** below.

Table 1
Kensington Fire Protection District
Balance Sheet Summary

Description	FYE 2021	FYE 2022	FYE 2023
	Audit	Audit	Audit
ASSETS			
Cash and Investments	\$9,374,393	\$10,411,735	\$10,861,083
Receivables	\$44,810	\$6,020	\$479,377
Property Tax Receivables	\$46,914	\$63,746	\$67,984
Prepaid Items	\$1,159	\$2,757	\$6,906
Net OPEB Asset	\$420,105	\$745,105	\$508,252
Capital Assets	\$2,280,680	\$2,662,896	\$5,077,514
Total Assets	\$12,168,061	\$13,892,259	\$17,001,116
Deferred Outflows of Resources			
OPEB-Related	\$6,527	\$0	\$133,200
Total Deferred Outflows	\$6,527	\$0	\$133,200
TOTAL ASSETS & DEFERRED OUTFLOWS	\$12,174,588	\$13,892,259	\$17,134,316
LIABILITIES			
Accounts Payable & Accrued Expenses	\$58,980	\$480,294	\$949,425
Accrued Interest Payable	\$0	\$0	\$29,304
Long-Term Payable to City of El Cerrito	\$301,366	\$233,481	\$187,870
Payable to CalPERS	\$19,994	\$0	\$0
Debt Obligations	\$0	\$0	\$2,160,000
OPEB	\$0	\$0	\$0
Total Liabilities	\$380,340	\$713,775	\$3,326,599
Deferred Inflows of Resources			
OPEB-Related	\$0	\$141,245	\$0
Total Deferred Inflows	\$0	\$141,245	\$0
TOTAL LIABILITIES & DEFERRED INFLOWS	\$380,340	\$855,020	\$3,326,599
NET POSITION	\$11,794,248	\$13,037,239	\$13,807,717

Source: KFPD

The key assets and liabilities of the District are discussed below.



CASH AND CASH EQUIVALENTS

Over the past three audited fiscal years, the KFPD’s cash position was gradually increasing, rising from \$9.4 million to \$10.9 million. The funds are held at banks, the County Treasury Investment Pool, the Local Agency Investment Fund, and in short-term investments through the Federal Home Loan Bank.

In FYEs 2023-2025, the District performed an extensive remodel of its fire station at a total cost of approximately \$10 million. Approximately \$2.2 million of that amount was funded through debt, while the rest was paid for with reserves and operating surplus. As a result, the District’s fund balance as of 06/30/2024 decreased to approximately \$5.8 million.

CAPITAL ASSETS

The KFPD’s capital assets are primarily made up of a building and a fleet of fire apparatus, as described below.

Land and Buildings

The District owns one parcel of land, as shown in **Table 2**.

Table 2
Kensington Fire Protection District
Capital Assets - Land

Description / Address	APN	Uses	Area (ac)
Public Safety Building Parcel 217 Arlington Ave, Kensington, CA	570-050-021	Public Safety Building	0.25

Source: KFPD

The Public Safety Building Parcel is the site for the Public Safety Building.

The District owns one building, as shown in **Table 3**.

Table 3
Kensington Fire Protection District
Capital Assets - Structures

Description	Year Built	Most Recently Remodeled in	Building Sq. Ft.
Public Safety Building	1971	2022-24	5,800
Total			5,800

Source: KFPD

The *Public Safety Building* is a two-story structure built in 1971 and renovated many times over the years. The most recent major renovation project started in 2022 and finished in 2024. The building’s size is approximately 5,800 sq. ft. The Public Safety Building houses all of the District’s operations, including administration and fire protection services.

Fire Department Fleet

The District owns two fire engines, one specifically engineered for the steep, narrow streets of Kensington and the other a "Type III" (wildland) engine for use during high fire season, as well as a command vehicle, as shown in **Table 4**.

Table 4
Kensington Fire Protection District
Fleet Inventory and Replacement Schedule

#	Vehicle Description	Year Acquired	Asset Life	Replacement Year	Status	Replacement Cost
1	Ford Expedition Command Vehicle	2020	8	2028	Owned	\$75,000
2	Hi-Tech - Type I Engine	2016	15	2031	Owned	\$1,570,000
3	Hi-Tech Wildland Pumper - Type III Engine	2021	15	2036	Owned	\$700,000
Total						\$2,345,000

Source: KFPD

The KFPD owns these vehicles free and clear of debt and makes annual contributions into the Capital Fund to ensure that funds are available for their replacement at the end of their useful life.

DEBT OBLIGATIONS

The KFPD has only one outstanding debt obligation, as shown in **Table 5**.

Table 5
Kensington Fire Protection District
Outstanding Debt Summary

Credit Obligation	Creditor	Origination Year	Original Amount	Interest Rate	Annual Debt Service	Pmt Frequency	06/30/2024 Balance	Maturity Date
Public Safety Building Loan	Capital One	2022	\$2,160,000	4.07%	\$141,500	Semi-Annual	\$2,160,000	9/1/2047
Total			\$2,160,000		\$141,500		\$2,160,000	

Source: KFPD

Public Safety Building Loan

In 2022, the KFPD entered into a \$2,160,000 Lease Agreement (“PSB Loan”) with the CSDA Finance Corporation, privately placed with Capital One Public Funding, LLC, to finance the

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renovation of the Public Safety Building, which was pledged as the asset under the lease financing.

The PSB Loan has a 25-year term, with semi-annual interest and annual principal payments, and a fixed interest rate of 4.07%. The annual debt service on the PSB Loan is approximately \$141,000.

As of 06/30/2024, the PSB Loan had an outstanding principal balance of \$2,160,000.

The PSB Loan documents are silent on the actions and process for informing the lender about a reorganization of the District. A reorganization of the District, except as part of a bankruptcy process, does not constitute an event of default.

If the District decides to consolidate with the KPPCSD, it will need to notify the lender and amend the PSB Loan documents.

PENSION LIABILITY

While the KFPD does not offer pension benefits to its employees, the City fire department employees are covered by the City's CalPERS pension plans. The District, as a part of the El Cerrito Contract Fee payments, covers a portion of the fire department employees Normal Cost and Unfunded Accrued Liability (the "UAL") payments.

The City's fire department employees are covered by two pension plans:

- Classic Safety Plan.
- PEPRA Safety Fire Plan

The Classic Safety Plan covers fire and police employees of the City, while the PEPRA Safety Fire Plan only covers fire employees.

Every year the City allocates the UAL payment for the Classic Safety Plan to the fire and police department budgets. The most recent allocations are summarized in **Table 6** below.



Table 6
Kensington Fire Protection District
Classic UAL Allocation to City Fire Department

	Total UAL Pmt	Pmt Alloc to Fire Dept	Fire Dept Ratio
2022	\$3,789,412	\$2,237,000	59.03%
2023	\$4,253,080	\$2,318,601	54.52%
2024	\$4,222,686	\$2,317,038	54.87%
2025	\$4,912,212	\$2,646,100	53.87%
2026	\$5,245,262	\$2,817,818	53.72%

Source: CalPERS, KFPD, and City of El Cerrito

The cost allocation percentage has varied over the years (reportedly, due to staffing fluctuations within the departments) and ranges from approximately 54% to 59%. The City explained to the District that this has been the result of payroll costs variability related to leaves, retirements, and vacant positions.

The City fire department’s share of the UAL payment is then allocated to the City and the KFPD budgets. The KFPD’s share of the UAL payment has been consistent at 27.75%, in accordance with the terms of the Agreement for Services.

Table 7 summarizes the Accrued Liability, the Market Value of Assets, the UAL, and the funded status of the two pension plans of the City as of 06/30/2022 (the most recent information available from CalPERS at the time of this report). The table also shows the estimated additional UAL expected to be added due to the CalPERS’ investment performance for FYE 2023. An approximate allocation of the Accrued Liability, the Market Value of Assets, and the UAL for the City fire department and the KFPD was calculated based on the projected FYE 2026 UAL cost allocation to the City fire department and the KFPD, respectively. While the UAL is not a direct obligation of the KFPD and does not appear on its balance sheet, the District is ultimately responsible for fully fundings its allocated share.



**Table 7
Kensington Fire Protection District
CalPERS Pension Plans Summary**

Pension Plan	Accrued Liability	Market Value of Assets	Unfunded Accrued Liability	% Funded
City of El Cerrito Pension Plans:				
2022 Safety Classic	\$168,023,634	\$108,398,918	\$59,624,716	64.5%
2022 Safety PEPRA Fire	\$1,554,626	\$1,325,089	\$229,537	85.2%
2023 Safety Classic UAL	\$0	\$0	\$1,083,989	
2023 Safety PEPRA Fire UAL	\$0	\$0	\$13,251	
Total - City of El Cerrito	\$169,578,260	\$109,724,007	\$60,951,493	
City of El Cerrito Fire Allocation:		53.72%		
2022 Safety Classic	\$90,264,322	\$58,233,206	\$32,031,116	64.5%
2022 Safety PEPRA Fire	\$1,554,626	\$1,325,089	\$229,537	85.2%
2023 Safety Classic UAL	\$0	\$0	\$582,332	
2023 Safety PEPRA Fire UAL	\$0	\$0	\$13,251	
Total - El Cerrito Fire	\$91,818,948	\$59,558,295	\$32,856,236	
KFPD Allocation:		27.75%		
2022 Safety Classic	\$25,048,349	\$16,159,715	\$8,888,635	64.5%
2022 Safety PEPRA Fire	\$431,409	\$367,712	\$63,697	85.2%
2023 Safety Classic UAL	\$0	\$0	\$161,597	
2023 Safety PEPRA Fire UAL	\$0	\$0	\$3,677	
Total - KFPD	\$25,479,758	\$16,527,427	\$9,117,606	

Source: CalPERS and Ridgeline

As of 06/30/2023, the share of the UAL attributable to the District is estimated at approximately \$9.1 million.

The UAL currently bears interest at 6.8% per year and is amortized through FYE 2046, as shown in **Table 8**. The KFPD UAL payment allocation is estimated as follows:

- For FYE 2025 and 2026: Based on the El Cerrito Contract Fee Budget.
- For the Classic Plan: Total Payment x 53.72% (City fire department allocation factor) x 27.75% (KFPD allocation factor).
- For the PEPRA Fire Plan: Total Payment x 27.75% (KFPD allocation factor).

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**Table 8
Kensington Fire Protection District
CalPERS UAL Amortization Schedule**

FYE	City of El Cerrito Pension Plans				Total Pmt	Estimated Payment Allocation to KFPD
	2022 UAL Classic [1]	2023 UAL Classic [2]	2022 UAL PEPRA [1]	2023 UAL PEPRA [2]		
2025	\$4,912,212	\$0	\$14,343	\$0	\$4,926,555	\$738,273
2026	\$5,245,262	\$26,577	\$19,467	\$325	\$5,291,630	\$787,347
2027	\$5,569,998	\$53,153	\$24,589	\$650	\$5,648,390	\$845,283
2028	\$5,840,559	\$79,730	\$29,713	\$975	\$5,950,976	\$891,091
2029	\$6,396,750	\$106,306	\$27,993	\$1,300	\$6,532,349	\$977,581
2030	\$6,535,250	\$132,883	\$27,993	\$1,624	\$6,697,750	\$1,002,280
2031	\$6,677,622	\$132,883	\$27,993	\$1,624	\$6,840,122	\$1,023,504
2032	\$6,823,980	\$132,883	\$27,993	\$1,624	\$6,986,480	\$1,045,323
2033	\$6,794,605	\$132,883	\$27,993	\$1,624	\$6,957,105	\$1,040,943
2034	\$6,759,374	\$132,883	\$27,993	\$1,624	\$6,921,874	\$1,035,691
2035	\$6,653,686	\$132,883	\$27,993	\$1,624	\$6,816,186	\$1,019,936
2036	\$5,405,998	\$132,883	\$27,993	\$1,624	\$5,568,498	\$833,935
2037	\$5,002,603	\$132,883	\$27,993	\$1,624	\$5,165,103	\$773,798
2038	\$3,392,413	\$132,883	\$27,994	\$1,624	\$3,554,914	\$533,757
2039	\$3,115,687	\$132,883	\$27,993	\$1,624	\$3,278,187	\$492,504
2040	\$2,895,760	\$132,883	\$27,995	\$1,624	\$3,058,262	\$459,718
2041	\$2,758,934	\$132,883	\$27,993	\$1,624	\$2,921,434	\$439,320
2042	\$2,355,776	\$132,883	\$27,994	\$1,624	\$2,518,277	\$379,219
2043	\$1,953,894	\$132,883	\$27,993	\$1,624	\$2,116,394	\$319,308
2044	\$3,113,283	\$132,883	\$27,994	\$1,624	\$3,275,784	\$492,146
2045	\$377,238	\$132,883	\$0	\$1,624	\$511,745	\$76,498
2046	\$15,379	\$0	\$0	\$0	\$15,379	\$2,293
Total	\$98,596,263	\$2,391,894	\$536,005	\$29,239	\$101,553,401	\$15,209,747

Sources: CalPERS, Ridgeline, and City of El Cerrito

[1] 2022 UAL amortization schedule is provided by CalPERS.

[2] 2023 UAL amortization schedule is estimated by Ridgeline based on CalPERS 2023 investment performance estimate of 5.8%. It does not include any other amortization bases that can be added by CalPERS.

While additional future UAL increases are likely, CalPERS has been implementing measures to reduce them, including increasing the Normal Cost contribution rates and decreasing the discount rate.

This Fiscal Study is not making any projections about future UAL increases.



Table 9 shows the City’s Normal Cost contribution rate history for the past nine years. This Fiscal Study assumes a small annual increase to these contribution rates (0.05% of covered payroll) going forward.

Table 9
Kensington Fire Protection District
CalPERS Normal Cost Contribution Rates
City of El Cerrito

FYE	Safety Classic	Safety PEPRA Fire
2017	19.54%	12.08%
2018	19.72%	11.99%
2019	20.56%	12.14%
2020	21.93%	13.03%
2021	23.67%	13.04%
2022	23.71%	13.13%
2023	23.75%	12.78%
2024	27.11%	13.54%
2025	27.32%	13.76%

Source: CalPERS

OPEB LIABILITY AND TRUST

The KFPD provides post-retirement health benefits (medical, dental, and vision) to a closed group of former employees who have retired from the District and to their surviving spouses and dependent children, paying 100% of the annuitants’ health plan premiums. As of 06/30/2023, nine family units (13 individuals) were receiving the benefits. These benefits are commonly referred to as the Other Post-Employment Benefits (“OPEB”).

As of 06/30/2023, the District’s total OPEB liability was estimated at approximately \$810,000.

The District has set up a trust to help fund its future OPEB costs (“OPEB Trust”). The OPEB Trust funds are invested with the California Employers’ Retiree Benefit Trust of CalPERS.

The OPEB Trust was funded in 2008 through a one-time contribution of \$1,165,000. As of 06/30/2023, the OPEB Trust balance was approximately \$1.3 million. These funds are available to cover the District’s OPEB expenses at any time.

As shown in **Table 10** below, the District’s OPEB liability is approximately 160% funded.



Table 10
Kensington Fire Protection District
Other Post-Employment Benefits Liability Summary
as of 06/30/2023

Description	Amount
Total OPEB Liability	\$810,403
OPEB Trust Funds	\$1,298,526
Net OPEN Liability / (Asset)	(\$488,123)
% Funded	160.2%

Sources: KFPD and CalPERS

The District is not planning to make additional contributions to the OPEB Trust at this time.

The District has been utilizing the OPEB Trust to pay the OPEB benefit costs in the past and plans to continue to do so going forward. The District does not have a policy that governs the use of the OPEB Trust funds.

EL CERRITO FIRE DEPARTMENT OPERATIONS

The El Cerrito Contract Fee and the associated Annual Reconciliation payments made up approximately 85% of all expenses (excluding debt service and capital outlay) and 72% of all revenues of the District in FYE 2024. This Fiscal Study developed a detailed financial model and a 10-year forecast for the El Cerrito Fire Department budget and the associated District payments.

The forecast for FYE 2025 and FYE 2026 matches the City fire department’s most recent two-year budget.

For the remaining eight years, the following assumptions were made, based on the information provided by the Fire Chief:

- Regular Salaries and Wages, Overtime, and Miscellaneous Professional Services are projected to increase at an annual rate of 5%.
- Medical Insurance and Medical Supplies costs are projected to increase at an annual rate of 5%.
- The CalPERS Normal Cost Contribution rates are projected to increase by 0.05% of salaries per year, but are also impacted by a gradual transition of positions from Classic to PEPRA employees.
- The CalPERS UAL payments follow the amortization schedule detailed above. No additional UAL increases were assumed.
- All other expense categories are projected to increase at an annual rate of 3%.

- The annual reconciliation payment is projected to be \$80,000 per year.
- The cost allocation factors for the District are projected to remain unchanged throughout the term of the forecast.

Table 11 summarizes the historical and projected expenses of the City fire department and their allocation to the District. Details of the projected expenses of the City fire department and their allocation to the District are provided in **Table A-1 of Appendix A**.

Table 11
Kensington Fire Protection District
El Cerrito Fire Department Budget and KFPD Contract Fee Projections Summary

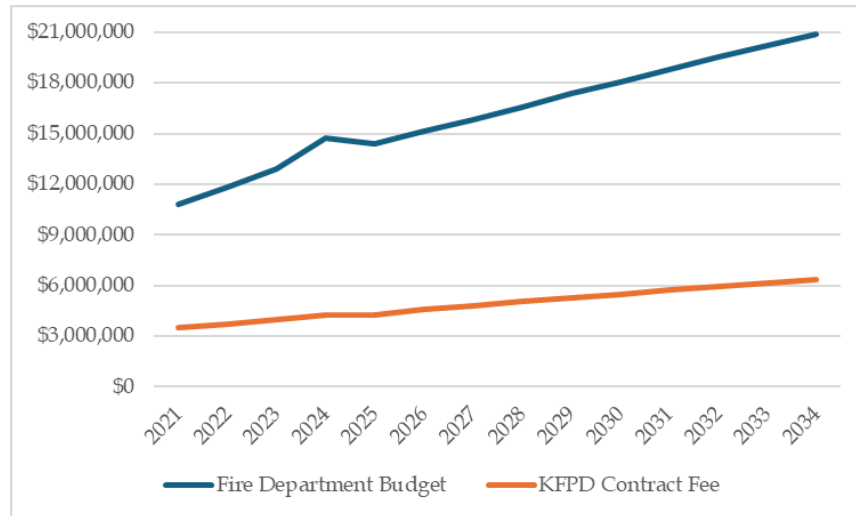
FYE		Fire Department Budget	KFPD Contract Fee	KFPD Contract Fee Increase	KFPD Contract Fee Increase %
2021	Historical	\$10,816,158	\$3,528,381	n/a	n/a
2022		\$11,825,799	\$3,730,513	\$202,133	5.7%
2023		\$12,903,930	\$3,966,648	\$236,135	6.3%
2024		\$14,722,665	\$4,227,272	\$260,624	6.6%
2025	Projected	\$14,423,744	\$4,277,791	\$50,519	1.2%
2026		\$15,140,791	\$4,584,681	\$306,890	7.2%
2027		\$15,800,074	\$4,813,169	\$228,488	5.0%
2028		\$16,544,888	\$5,037,254	\$224,085	4.7%
2029		\$17,382,887	\$5,289,497	\$252,244	5.0%
2030		\$18,040,187	\$5,487,056	\$197,559	3.7%
2031		\$18,799,076	\$5,715,315	\$228,259	4.2%
2032		\$19,528,913	\$5,934,758	\$219,443	3.8%
2033		\$20,198,005	\$6,135,799	\$201,041	3.4%
2034		\$20,881,778	\$6,341,251	\$205,452	3.3%

Sources: KFPD, City of El Cerrito, and Ridgeline

Graph 1 illustrates the historical and projected trend for the projected expenses of the City fire department and their allocation to the District.

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Graph 1
Kensington Fire Protection District
El Cerrito Fire Department Budget and KFPD Contract Fee Projections Summary Trend



The total El Cerrito Contract Fee payment is projected to increase between 3.3% and 5% per year during FYEs 2027-34. The gradual decrease in the percentage rate of the annual projected cost increases is primarily driven by the estimated CalPERS Normal Cost and UAL payments, which are expected to gradually level out.

The KFPD Contract Fee payment is incorporated into the District’s overall financial model.

DISTRICT OPERATIONS

The KFPD tracks its budget and reserves through three separate funds:

- General Fund;
- Special Revenue Fund; and
- Capital Project Fund.

GENERAL FUND

The General Fund is the primary operating fund of the KFPD. It includes all revenues, other than the special taxes, and all expenses, other than the capital outlay and debt service on the PSB Loan.

For the purposes of this Fiscal Study, the Special Revenue Fund and the Capital Project Fund are combined with the General Fund into one financial model to develop a comprehensive picture of the KFPD’s financial situation.

Revenues

Property Taxes

The primary funding source for the District's operations is ad valorem property taxes, which currently total approximately \$5.5 million per year.

Based on information provided by the District, the ad valorem property tax revenue growth rate in Kensington averaged 5.19% per year between FYEs 2010 and 2024. Going forward, a conservative annual growth rate of 3.5% has been assumed.

In addition to the ad valorem property taxes, the District also collects special taxes. These special taxes were approved by the Kensington voters in 1980, without an inflation adjustment or sunset provision. The annual assessment is \$83 per single family residential parcel. The total annual special tax revenues are budgeted at approximately \$200,000. While these revenues are accounted for in the Special Tax Fund, they are then transferred to the General Fund for general operations.

Other Revenues

Other General Fund funding sources include:

- Investment income (projected at 3% of the beginning cash balance for the year).
- Other taxes and revenues of approximately \$27,000 per year, with an annual inflation growth rate of 3%.
- CERBT Disbursements from the District's OPEB Trust (set to match the amount of annual OPEB costs).

Expenses

The General Fund expenses include all expenses of the District, including the City Contract Fee.

Projections for the General Fund expenses are based on historical trends, 2025 budget, and additional feedback from KFPD staff. The following assumptions were made:

- Most cost categories are expected to increase with the annual inflation rate, assumed to be 3%.
- Payroll costs are projected to increase at a slightly higher rate of 4%.
- OPEB Benefits costs are projected to follow the trend developed by the District's actuaries.
- Utility costs are projected to increase at 5% per year.
- Some other minor adjustments were made to the projections based on the feedback from the KFPD staff.
- The El Cerrito Contract Fee projections were developed, as discussed above.
- Debt service reflects the payments on the PSB Loan. No additional debt is anticipated going forward.

- Capital Outlay includes costs related to the Public Safety Building renovation project and future replacement of rolling stock.

Operating Results

The District generates a consistent annual operating surplus.

Table 12 summarizes the historical and projected revenues, expenses, and the operating surplus of the District. Details of the District’s revenues, expenses, and operating surplus are provided in **Table A-2 of Appendix A**.

Table 12
Kensington Fire Protection District
Revenues and Expenses Summary

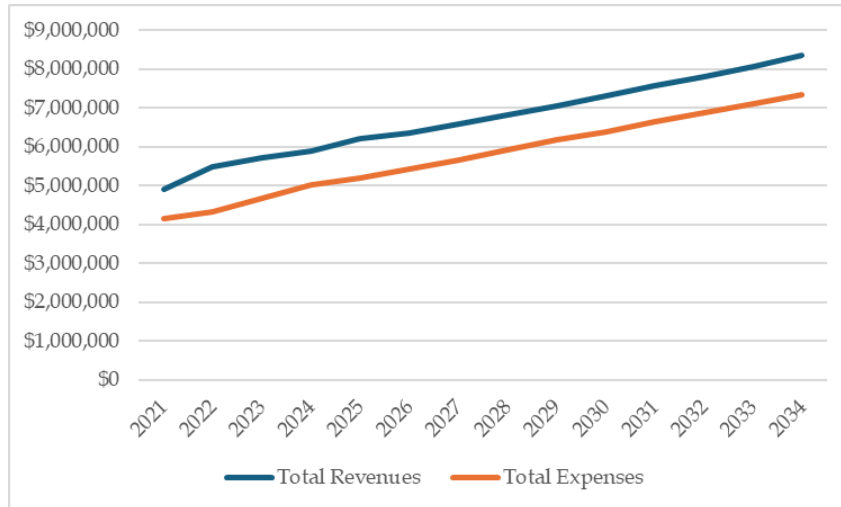
FYE		Total Revenues	Total Expenses [1]	Operating Surplus
2021	Historical	\$4,904,072	\$4,161,571	\$742,501
2022		\$5,491,596	\$4,344,327	\$1,147,269
2023		\$5,714,880	\$4,676,756	\$1,038,125
2024		\$5,888,721	\$5,037,260	\$851,461
2025	Projected	\$6,206,145	\$5,198,392	\$1,007,753
2026		\$6,354,094	\$5,421,680	\$932,414
2027		\$6,586,983	\$5,672,823	\$914,160
2028		\$6,826,409	\$5,912,710	\$913,698
2029		\$7,070,648	\$6,189,545	\$881,103
2030		\$7,324,113	\$6,404,668	\$919,445
2031		\$7,586,689	\$6,659,122	\$927,567
2032		\$7,799,821	\$6,897,479	\$902,341
2033		\$8,078,724	\$7,126,526	\$952,198
2034		\$8,368,022	\$7,352,491	\$1,015,531

Sources: KFPD and Ridgeline

[1] Includes debt service.

Graph 2 illustrates the historical and projected trend for the District’s revenues and expenses.

**Graph 2
Kensington Fire Protection District
Revenue and Expenses Trend**



The District’s revenues and expenses are projected to increase at approximately the same rate, resulting in a consistent annual operating surplus of approximately \$900,000 to \$1,000,000.

SPECIAL REVENUE FUND

The Special Revenue Fund accounts for the special tax approved by the District voters on April 8, 1980 at \$83 per parcel. The special tax does not include an inflation adjustment and does not have a sunset provision. It provides approximately \$200,000 in annual revenues for the District. These revenues are transferred to the General Fund.

For the purposes of this Fiscal Study, the Special Revenue Fund is combined with the General Fund.

CAPITAL PROJECT FUND

The Capital Project Fund is used to account for financial sources and uses related to the acquisition, construction, and rehabilitation of the District’s major capital assets, including the recent Public Safety Building renovation projects. Going forward, the District does not expect to take on any major capital projects, other than the replacement of the rolling stock.

FUND BALANCES

The District’s reserves are impacted by its operating results and capital projects. **Table 13** summarizes the historical and projected FYE fund balances of the District. Details of the calculations of the District’s reserve balances are provided in **Table A-3** of **Appendix A**.

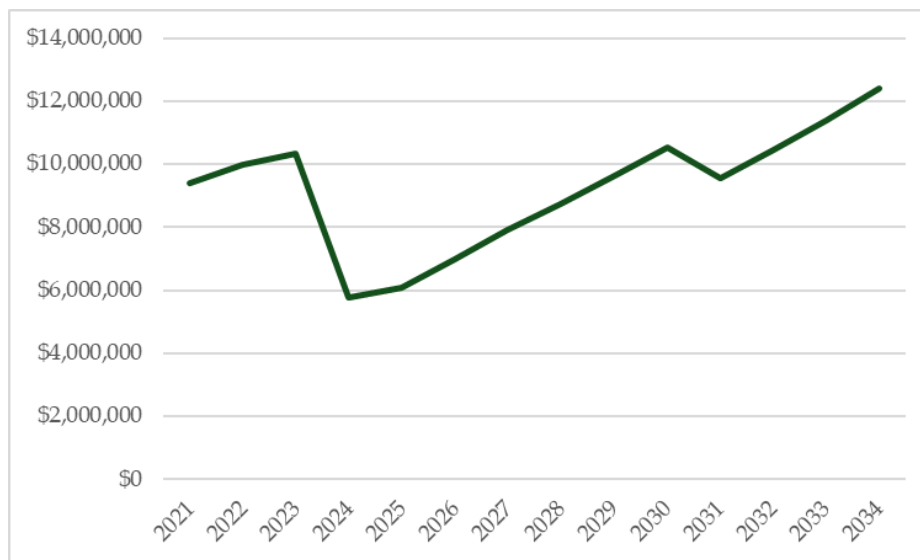
Table 13
Kensington Fire Protection District
Reserves Summary - District-Wide

FYE		Total Reserves
2021	Historical	\$9,408,296
2022		\$10,003,964
2023		\$10,337,900
2024		\$5,758,220
2025	Projected	\$6,065,973
2026		\$6,998,387
2027		\$7,912,547
2028		\$8,741,832
2029		\$9,622,935
2030		\$10,542,381
2031		\$9,539,045
2032		\$10,441,387
2033		\$11,393,585
2034		\$12,409,116

Sources: KFPD and Ridgeline

Graph 3 illustrates the historical and projected year-end reserves of the District.

Graph 6
Kensington Fire Protection District
Reserve Balances Trend - District-Wide



The KFPD maintains very healthy reserve levels, which is what allowed it to fund the \$10 million renovation of the Public Safety Building primarily with cash and only having to borrow \$2

million. The District does not expect any significant capital projects in the next decade, except replacing its rolling stock, which it can easily pay for from reserves.

The District’s agreement with the City requires it to maintain a capital reserves account to cover equipment replacement costs and an operating reserves account to fund fire protection services for a period of six months. The KFPD is projected to be able to comply with this requirement, as demonstrated in **Table A-3** in **Appendix A**.

STRATEGIC PLANING AND FUNDING FOR MAJOR PROJECTS

The District has just completed a major capital projects, the renovation of the Public Safety Building. It is our understanding that no other major strategic initiatives or capital projects requiring significant financial resources are envisioned for the next decade.

BORROWING CAPACITY ASSESSMENT

The District’s operating cash flow has significant margin and can accommodate significant capital projects or debt financing, should any be necessary, without having to go to the community for additional taxes or assessments.

Table 14 estimates the amount of net funding proceeds that could be raised by the District through issuing debt supported by its operating cash flows. The calculation assumes that such financing is done through a lease-purchase agreement or issuing certificates of participation.

Table 19
Kensington Fire Protection District
Borrowing Capacity for General Fund Debt

Description	Amount
Estimated Lowest Level of Operating Surplus	\$881,000
Target Debt Service Coverage Ratio	1.25
Supported Annual Debt Service Amount	\$705,000
Financing Assumptions:	
Financing Term (years)	30
Interest Rate	4.50%
Total Financing Proceeds	\$11,484,000
Less:	
Debt Service Reserve	\$0
Cost of Issuance and UW Discount	(\$251,000)
Net Financing Proceeds (Rounded)	\$11,233,000

Source: Ridgeline

Should the District need to borrow money over the next decade, its projected operating surpluses can comfortably support an estimated borrowing amount of approximately \$11 million, assuming a 30-year borrowing term, 4.50% tax-exempt interest rates, and a target debt service coverage ratio of 1.25.

The actual amount of supportable debt will depend on the market environment at the time of debt issuance and is likely to be different.

FISCAL MANAGEMENT RECOMMENDATIONS

During the preparation of this Fiscal Study, the following potential areas of fiscal improvement have been identified for the District to consider:

- **Investment Management:** The District's reserves are currently invested with banks, the County Treasury Pool, and the Local Agency Investment Fund. Given the current interest rate environment, the District may be able to generate additional investment earnings without additional risk through participation in government investment pools, such as the California Cooperative Liquid Assets Securities System ("CLASS") and the California Asset Management Program ("CAMP"), and / or by working with an investment manager that specializes in public funds investments.
- **Pension Liability Management:**
 - While the District is not directly responsible to CalPERS for the UAL, it could encourage the City to consider various pension cost optimization strategies, including the elimination of negative amortization, additional discretionary payments, and indirect refunding of the UAL. Reductions to the costs of the City's Safety Plan's UAL amortization would also benefit the District.
 - It appears that the City does not follow a consistent allocation methodology for Safety Plans' UAL costs between its fire and police departments. This may create difficulties in budgeting and lead to higher costs for the District. It is recommended that the District work with the City and develop a consistent cost allocation methodology for future UAL payments. This Fiscal Study assumes that the percentage allocation used for FYE 2026 budget will be utilized going forward. An assessment of fairness of this methodology is outside of the scope of this study.
- **OPEB Trust Management:** The District is in a strong position of having an overfunded OPEB liability. The District should consider what funded level is appropriate and develop an appropriate policy regarding the use of the OPEB Trust funds. Given the closed nature of the OPEB beneficiaries pool, the current funded level of the OPEB Trust is likely to be excessive.
- **Lobbying, Grants, and Earmarks:** The District has not been actively seeking grant funding opportunities. Taking advantage of grant and earmark funding helps bring

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community's tax dollars back to where state and federal taxes are paid and can enhance the resources of local government agencies.

- **Fire User Fees:** The City collects certain user fees for services provided by the fire department. It is not clear whether any of these fees are collected within Kensington. No portion of these fees is passed on to the District or used to reduce the District's share of costs. It is recommended that the issue of user fee revenues and their development and allocation to the District be discussed and reviewed with the City. This Fiscal Study does not include any user fee revenue forecast.
- **Overhead Charge in the City Contract Fee:** The overhead charge in the City contract fee is calculated as 9% of the total City fire department salaries and benefits budget, with 27.75% of that amount allocated to the District. However, two line items of the FYE 2025 budget (Fire OES Response and One Time Payouts) totaling \$650,000 do not pertain to the District. The District should consider reviewing the methodology for the overhead charges allocation.

This is not a comprehensive list of potential fiscal management opportunities – just the ones that we have noticed during our review. Ridgeline provides no opinion on any other fiscal, cost, or operating management practices that are not specifically addressed above.

**Appendix A:
KFPD Financial Analysis Detail**

Table A-1 City of El Cerrito Fire Department Budget and KFPD El Cerrito Contract Fee Projections
Table A-2 Operating Statement Detail
Table A-3 Fund Balance Detail



Table A-1
Kensington Fire Protection District
City of El Cerrito Fire Department Budget and
KFPD El Cerrito Contract Fee Projections

Description	Allocation Factor	FYE 2021		FYE 2022		FYE 2023		FYE 2024		FYE 2025		FYE 2026		FYE 2027	
		Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc
<i>Inflation Factor</i>														3.00%	
Salaries & Benefits															
Regular Salaries & Wages	27.75%	\$5,412,746	\$1,502,037	\$5,583,637	\$1,549,459	\$5,853,916	\$1,624,462	\$6,204,983	\$1,721,883	\$6,177,492	\$1,714,254	\$6,381,313	\$1,770,814	\$6,700,379	\$1,859,355
<i>Salaries Growth Rate</i>				3.16%		4.84%		6.00%		-0.44%		3.30%		5.00%	
PT Salaries & Wages	27.75%	\$0	\$0	\$1,500	\$416	\$3,200	\$888	\$80,000	\$22,200	\$54,637	\$15,162	\$56,275	\$15,616	\$57,963	\$16,085
Overtime Pay	27.75%	\$400,000	\$111,000	\$500,000	\$138,750	\$750,000	\$208,125	\$800,000	\$222,000	\$955,000	\$265,013	\$1,087,000	\$301,643	\$1,141,350	\$316,725
FLSA Overtime Pay	27.75%	\$104,655	\$29,042	\$104,656	\$29,042	\$128,352	\$35,618	\$114,075	\$31,656	\$111,030	\$30,811	\$114,361	\$31,735	\$120,079	\$33,322
Non Suppression Overtime Pay	27.75%	\$85,000	\$23,588	\$50,000	\$13,875	\$60,000	\$16,650	\$90,000	\$24,975	\$50,000	\$13,875	\$50,000	\$13,875	\$51,500	\$14,291
Special/One-Time Pay	27.75%	\$100,000	\$27,750	\$0	\$0	\$50,000	\$13,875	\$0	\$0	\$79,871	\$22,164	\$79,871	\$22,164	\$82,267	\$22,829
Fire OES Response	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
One Time Payouts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERS Normal Cost Payments	27.75%	\$2,455,052	\$681,277	\$983,202	\$272,839	\$1,034,713	\$287,133	\$1,037,132	\$287,804	\$1,214,261	\$336,957	\$1,253,028	\$347,715	\$1,293,684	\$358,997
PERS UAL Payments	27.75%	\$0	\$0	\$2,241,677	\$622,065	\$2,328,685	\$646,210	\$2,323,883	\$644,878	\$2,660,443	\$738,273	\$2,837,285	\$787,347	\$3,046,063	\$845,283
FICA/Medicare	27.75%	\$86,139	\$23,904	\$88,094	\$24,446	\$91,682	\$25,442	\$131,000	\$36,353	\$106,371	\$29,518	\$109,830	\$30,478	\$113,125	\$31,392
Benefits & Insurance	27.75%	\$1,046,410	\$290,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Medical Insurance	27.75%	\$0	\$0	\$811,998	\$225,329	\$873,244	\$242,325	\$985,628	\$273,512	\$1,148,592	\$318,734	\$1,177,306	\$326,702	\$1,236,171	\$343,038
Life & LTD Insurance	27.75%	\$0	\$0	\$40,101	\$11,128	\$42,871	\$11,897	\$42,843	\$11,889	\$46,187	\$12,817	\$46,947	\$13,028	\$48,355	\$13,419
Allowances & Other Benefits	27.75%	\$0	\$0	\$155,800	\$43,235	\$157,075	\$43,588	\$243,556	\$67,587	\$299,246	\$83,041	\$300,407	\$83,363	\$309,419	\$85,864
Workers Compensation	27.75%	\$199,245	\$55,290	\$154,332	\$42,827	\$201,322	\$55,867	\$229,534	\$63,696	\$246,657	\$68,447	\$258,989	\$71,869	\$266,759	\$74,026
Workers Comp Pay (In Lieu of Salary)	27.75%	\$0	\$0	\$0	\$0	\$50,000	\$13,875	\$100,000	\$27,750	\$103,000	\$28,583	\$103,000	\$28,583	\$106,090	\$29,440
Total Salaries & Benefits		\$9,889,247	\$2,744,266	\$10,714,997	\$2,973,412	\$11,625,060	\$3,225,954	\$13,032,634	\$3,436,181	\$13,252,787	\$3,677,648	\$13,855,612	\$3,844,932	\$14,573,205	\$4,044,064
Professional Services															
Misc Professional Services	33.33%	\$80,000	\$26,664	\$299,500	\$99,823	\$299,500	\$99,823	\$318,200	\$106,056	\$274,200	\$91,391	\$274,200	\$91,391	\$287,910	\$95,960
Medical Services	33.33%	\$18,540	\$6,179	\$18,200	\$6,066	\$20,000	\$6,666	\$22,000	\$7,333	\$35,000	\$11,666	\$35,000	\$11,666	\$36,050	\$12,015
Other Technical Services	33.33%	\$13,400	\$4,466	\$8,700	\$2,900	\$8,700	\$2,900	\$26,700	\$8,899	\$26,700	\$8,899	\$26,700	\$8,899	\$27,501	\$9,166
OES Equipment & Apparatus	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0
Total Professional Services		\$111,940	\$37,310	\$326,400	\$108,789	\$328,200	\$109,389	\$466,900	\$122,288	\$335,900	\$111,955	\$435,900	\$111,955	\$351,461	\$117,142
Property Services															
Utilities	0.00%	\$19,200	\$0	\$25,700	\$0	\$28,270	\$0	\$33,866	\$0	\$33,866	\$0	\$37,253	\$0	\$38,371	\$0
Building Maintenance	33.33%	\$20,000	\$6,666	\$21,300	\$7,099	\$25,000	\$8,333	\$25,000	\$8,333	\$20,000	\$6,666	\$20,000	\$6,666	\$20,600	\$6,866
Landscape/Park Maintenance	0.00%	\$53,500	\$0	\$54,500	\$0	\$55,000	\$0	\$55,000	\$0	\$5,000	\$0	\$5,000	\$0	\$5,150	\$0
Vehicle/Equip Maintenance	25.00%	\$126,280	\$31,570	\$150,000	\$37,500	\$150,000	\$37,500	\$150,000	\$37,500	\$175,000	\$43,750	\$175,000	\$43,750	\$180,250	\$45,063
Weed Abatement	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$5,000	\$0	\$5,150	\$0
Misc R&M	33.33%	\$266,976	\$88,983	\$109,100	\$36,363	\$100,000	\$33,330	\$194,000	\$64,660	\$63,100	\$21,031	\$63,100	\$21,031	\$64,993	\$21,662
Vehicle & Equipment Lease	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle Replacement Rental Charge	18.83%	\$30,000	\$5,649	\$81,000	\$15,252	\$156,000	\$29,375	\$201,000	\$37,848	\$151,000	\$28,433	\$151,000	\$28,433	\$155,530	\$29,286
Solid Waste Services	33.33%	\$6,200	\$2,066	\$8,000	\$2,666	\$8,000	\$2,666	\$8,000	\$2,666	\$9,600	\$3,200	\$10,584	\$3,528	\$10,902	\$3,633
Total Property Services		\$522,156	\$134,935	\$449,600	\$98,881	\$522,270	\$111,204	\$766,866	\$151,007	\$457,566	\$103,080	\$466,937	\$103,408	\$480,945	\$106,510



Table A-1
Kensington Fire Protection District
City of El Cerrito Fire Department Budget and
KFPD El Cerrito Contract Fee Projections

Description	Allocation Factor	FYE 2021		FYE 2022		FYE 2023		FYE 2024		FYE 2025		FYE 2026		FYE 2027	
		Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc
Other Services															
Telephone	20.00%	\$17,000	\$3,400	\$17,000	\$3,400	\$18,700	\$3,740	\$19,635	\$3,927	\$22,000	\$4,400	\$22,000	\$4,400	\$22,660	\$4,532
Mobile/Wireless	20.00%	\$13,400	\$2,680	\$10,728	\$2,146	\$12,400	\$2,480	\$13,020	\$2,604	\$13,000	\$2,600	\$13,000	\$2,600	\$13,390	\$2,678
Internet	33.33%	\$0	\$0	\$36,904	\$12,300	\$15,000	\$5,000	\$15,750	\$5,249	\$15,750	\$5,249	\$15,750	\$5,249	\$16,223	\$5,407
Software Licenses & Maintenance	33.33%	\$0	\$0	\$2,700	\$900	\$5,000	\$1,667	\$17,500	\$5,833	\$17,500	\$5,833	\$17,500	\$5,833	\$18,025	\$6,008
Legal Notices & Advertisements	25.00%	\$5,000	\$1,250	\$2,500	\$625	\$2,500	\$625	\$2,500	\$625	\$2,500	\$625	\$2,500	\$625	\$2,575	\$644
Printing & Binding	25.00%	\$6,180	\$1,545	\$3,500	\$875	\$10,000	\$2,500	\$10,000	\$2,500	\$10,000	\$2,500	\$10,000	\$2,500	\$10,300	\$2,575
Travel & Training	25.00%	\$44,970	\$11,243	\$41,000	\$10,250	\$100,000	\$25,000	\$100,000	\$25,000	\$50,000	\$12,500	\$50,000	\$12,500	\$51,500	\$12,875
Dues & Subscriptions	25.00%	\$14,690	\$3,673	\$15,570	\$3,893	\$16,000	\$4,000	\$16,000	\$4,000	\$9,000	\$2,250	\$9,000	\$2,250	\$9,270	\$2,318
Other Admin Services	25.00%	\$300	\$75	\$9,500	\$2,375	\$9,500	\$2,375	\$9,500	\$2,375	\$8,500	\$2,125	\$8,500	\$2,125	\$8,755	\$2,189
Total Other Services		\$101,540	\$23,865	\$139,402	\$36,763	\$189,100	\$47,386	\$203,905	\$52,113	\$148,250	\$38,082	\$148,250	\$38,082	\$152,698	\$39,225
Supplies															
General Office Supplies	25.00%	\$6,000	\$1,500	\$6,000	\$1,500	\$6,000	\$1,500	\$6,000	\$1,500	\$3,000	\$750	\$3,000	\$750	\$3,090	\$773
Postage & Delivery	25.00%	\$2,400	\$600	\$2,700	\$675	\$3,700	\$925	\$3,700	\$925	\$500	\$125	\$500	\$125	\$515	\$129
Photocopying	25.00%	\$1,000	\$250	\$1,000	\$250	\$1,000	\$250	\$1,000	\$250	\$100	\$25	\$100	\$25	\$103	\$26
Fuel	27.00%	\$42,800	\$11,556	\$41,700	\$11,259	\$54,600	\$14,742	\$60,060	\$16,216	\$66,066	\$17,838	\$69,369	\$18,730	\$71,450	\$19,292
Medical Supplies	30.00%	\$28,200	\$8,460	\$25,000	\$7,500	\$25,000	\$7,500	\$27,500	\$8,250	\$30,975	\$9,293	\$32,523	\$9,757	\$34,149	\$10,245
Clothing & Uniforms	33.33%	\$53,600	\$17,865	\$45,900	\$15,298	\$75,900	\$25,297	\$75,000	\$24,998	\$75,000	\$24,998	\$75,000	\$24,998	\$77,250	\$25,747
Vehicle & Equipment	25.00%	\$14,490	\$3,623	\$13,500	\$3,375	\$13,500	\$3,375	\$18,500	\$4,625	\$8,000	\$2,000	\$8,000	\$2,000	\$8,240	\$2,060
Other Building Supplies	25.00%	\$8,500	\$2,125	\$10,000	\$2,500	\$10,000	\$2,500	\$10,000	\$2,500	\$7,000	\$1,750	\$7,000	\$1,750	\$7,210	\$1,803
Building Supplies	25.00%	\$6,035	\$1,509	\$10,000	\$2,500	\$10,000	\$2,500	\$11,000	\$2,750	\$6,000	\$1,500	\$6,000	\$1,500	\$6,180	\$1,545
Total Supplies		\$163,025	\$47,487	\$155,800	\$44,857	\$199,700	\$58,589	\$212,760	\$62,014	\$196,641	\$58,278	\$201,492	\$59,634	\$208,187	\$61,618
Capital Outlay															
Improvements, Not Buildings	0.00%	\$7,800	\$0	\$20,000	\$0	\$20,000	\$0	\$20,000	\$0	\$15,000	\$0	\$15,000	\$0	\$15,450	\$0
Office Equipment	0.00%	\$9,000	\$0	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	\$8,000	\$0	\$8,000	\$0	\$8,240	\$0
Other Equipment < \$10K	0.00%	\$6,000	\$0	\$7,100	\$0	\$7,100	\$0	\$7,100	\$0	\$7,100	\$0	\$7,100	\$0	\$7,313	\$0
Other Equipment > \$10K	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay		\$22,800	\$0	\$37,100	\$0	\$37,100	\$0	\$37,100	\$0	\$30,100	\$0	\$30,100	\$0	\$31,003	\$0
Other Charges															
Licenses & Permits	25.00%	\$5,450	\$1,363	\$2,500	\$625	\$2,500	\$625	\$2,500	\$625	\$2,500	\$625	\$2,500	\$625	\$2,575	\$644
Total Other Charges		\$5,450	\$1,363	\$2,500	\$625	\$2,500	\$625	\$2,500	\$625	\$2,500	\$625	\$2,500	\$625	\$2,575	\$644
Grand Total		\$10,816,158	\$2,989,225	\$11,825,799	\$3,263,327	\$12,903,930	\$3,553,147	\$14,722,665	\$3,824,228	\$14,423,744	\$3,989,669	\$15,140,791	\$4,158,637	\$15,800,074	\$4,369,203
OVERHEAD CHARGE (9% of Personnel)	27.75%	\$890,032	\$246,984	\$964,350	\$267,607	\$1,046,255	\$290,336	\$1,172,937	\$325,490	\$1,192,751	\$330,988	\$1,247,005	\$346,044	\$1,311,588	\$363,966
Accounting Adjustment			\$6,566		\$5,063										
Unreconciled Contract Amount			\$3,229,643		\$3,525,871		\$3,843,483		\$4,149,718		\$4,320,657		\$4,504,681		\$4,733,169
Prior Year Reconciliation - Adjusted			\$298,738		\$204,642		\$123,165		\$77,554		(\$42,866)		\$80,000		\$80,000
TOTAL CONTRACT FEE			\$3,528,381		\$3,730,513		\$3,966,648		\$4,227,272		\$4,277,791		\$4,584,681		\$4,813,169
Fee Increase Over Prior Year			n/a		5.7%		6.3%		6.6%		1.2%		7.2%		5.0%

Source: KFPD, City of El Cerrito, and Ridgeline



Table A-1
Kensington Fire Protection District
City of El Cerrito Fire Department Budget and
KFPD El Cerrito Contract Fee Projections

Description	Allocation Factor	FYE 2028		FYE 2029		FYE 2030		FYE 2031		FYE 2032		FYE 2033		FYE 2034	
		Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc
<i>Inflation Factor</i>		3.00%		3.00%		3.00%		3.00%		3.00%		3.00%		3.00%	
Salaries & Benefits															
Regular Salaries & Wages	27.75%	\$7,035,398	\$1,952,323	\$7,387,167	\$2,049,939	\$7,756,526	\$2,152,436	\$8,144,352	\$2,260,058	\$8,551,570	\$2,373,061	\$8,979,148	\$2,491,714	\$9,428,106	\$2,616,299
<i>Salaries Growth Rate</i>		5.00%		5.00%		5.00%		5.00%		5.00%		5.00%		5.00%	
PT Salaries & Wages	27.75%	\$59,702	\$16,567	\$61,493	\$17,064	\$63,338	\$17,576	\$65,238	\$18,104	\$67,195	\$18,647	\$69,211	\$19,206	\$71,287	\$19,782
Overtime Pay	27.75%	\$1,198,418	\$332,561	\$1,258,338	\$349,189	\$1,321,255	\$366,648	\$1,387,318	\$384,981	\$1,456,684	\$404,230	\$1,529,518	\$424,441	\$1,605,994	\$445,663
FLSA Overtime Pay	27.75%	\$126,083	\$34,988	\$132,387	\$36,737	\$139,007	\$38,574	\$145,957	\$40,503	\$153,255	\$42,528	\$160,917	\$44,655	\$168,963	\$46,887
Non Suppression Overtime Pay	27.75%	\$53,045	\$14,720	\$54,636	\$15,162	\$56,275	\$15,616	\$57,964	\$16,085	\$59,703	\$16,567	\$61,494	\$17,064	\$63,339	\$17,576
Special/One-Time Pay	27.75%	\$84,735	\$23,514	\$87,277	\$24,219	\$89,896	\$24,946	\$92,592	\$25,694	\$95,370	\$26,465	\$98,231	\$27,259	\$101,178	\$28,077
Fire OES Response	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
One Time Payouts	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERS Normal Cost Payments	27.75%	\$1,339,213	\$371,631	\$1,305,780	\$362,354	\$1,287,529	\$357,289	\$1,355,296	\$376,095	\$1,362,409	\$378,069	\$1,372,290	\$380,811	\$1,367,597	\$379,508
PERS UAL Payments	27.75%	\$3,211,138	\$891,091	\$3,522,813	\$977,581	\$3,611,819	\$1,002,280	\$3,688,303	\$1,023,504	\$3,766,928	\$1,045,323	\$3,751,147	\$1,040,943	\$3,732,221	\$1,035,691
FICA/Medicare	27.75%	\$116,519	\$32,334	\$120,014	\$33,304	\$123,615	\$34,303	\$127,323	\$35,332	\$131,143	\$36,392	\$135,077	\$37,484	\$139,129	\$38,608
Benefits & Insurance	27.75%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Medical Insurance	27.75%	\$1,297,980	\$360,189	\$1,362,879	\$378,199	\$1,431,023	\$397,109	\$1,502,574	\$416,964	\$1,577,703	\$437,812	\$1,656,588	\$459,703	\$1,739,417	\$482,688
Life & LTD Insurance	27.75%	\$49,806	\$13,821	\$51,300	\$14,236	\$52,839	\$14,663	\$54,424	\$15,103	\$56,057	\$57,739	\$59,471	\$61,243	\$63,057	\$64,871
Allowances & Other Benefits	27.75%	\$318,702	\$88,440	\$328,263	\$91,093	\$338,111	\$93,826	\$348,254	\$96,640	\$358,702	\$99,540	\$369,463	\$102,526	\$380,547	\$105,602
Workers Compensation	27.75%	\$274,761	\$76,246	\$283,004	\$78,534	\$291,494	\$80,890	\$300,239	\$83,316	\$309,246	\$85,816	\$318,524	\$88,390	\$328,080	\$91,042
Workers Comp Pay (In Lieu of Salary)	27.75%	\$109,273	\$30,323	\$112,551	\$31,233	\$115,927	\$32,170	\$119,405	\$33,135	\$122,987	\$34,129	\$126,677	\$35,153	\$130,477	\$36,207
Total Salaries & Benefits		\$15,274,772	\$4,238,749	\$16,067,904	\$4,458,843	\$16,678,653	\$4,628,326	\$17,389,240	\$4,825,514	\$18,068,952	\$5,014,134	\$18,686,025	\$5,185,372	\$19,315,807	\$5,360,136
Professional Services															
Misc Professional Services	33.33%	\$302,306	\$100,758	\$317,421	\$105,796	\$333,292	\$111,086	\$349,956	\$116,640	\$367,454	\$122,472	\$385,827	\$128,596	\$405,118	\$135,026
Medical Services	33.33%	\$37,132	\$12,376	\$38,245	\$12,747	\$39,393	\$13,130	\$40,575	\$13,524	\$41,792	\$13,929	\$43,046	\$14,347	\$44,337	\$14,778
Other Technical Services	33.33%	\$28,326	\$9,441	\$29,176	\$9,724	\$30,051	\$10,016	\$30,953	\$10,317	\$31,881	\$10,626	\$32,838	\$10,945	\$33,823	\$11,273
OES Equipment & Apparatus	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Professional Services		\$367,763	\$122,575	\$384,842	\$128,268	\$402,736	\$134,232	\$421,484	\$140,480	\$441,127	\$147,028	\$461,710	\$153,888	\$483,278	\$161,077
Property Services															
Utilities	0.00%	\$39,522	\$0	\$40,707	\$0	\$41,929	\$0	\$43,186	\$0	\$44,482	\$0	\$45,816	\$0	\$47,191	\$0
Building Maintenance	33.33%	\$21,218	\$7,072	\$21,855	\$7,284	\$22,510	\$7,503	\$23,185	\$7,728	\$23,881	\$7,960	\$24,597	\$8,198	\$25,335	\$8,444
Landscape/Park Maintenance	0.00%	\$5,305	\$0	\$5,464	\$0	\$5,628	\$0	\$5,796	\$0	\$5,970	\$0	\$6,149	\$0	\$6,334	\$0
Vehicle/Equip Maintenance	25.00%	\$185,658	\$46,414	\$191,227	\$47,807	\$196,964	\$49,241	\$202,873	\$50,718	\$208,959	\$52,240	\$215,228	\$53,807	\$221,685	\$55,421
Weed Abatement	0.00%	\$5,305	\$0	\$5,464	\$0	\$5,628	\$0	\$5,796	\$0	\$5,970	\$0	\$6,149	\$0	\$6,334	\$0
Misc R&M	33.33%	\$66,943	\$22,312	\$68,951	\$22,981	\$71,020	\$23,671	\$73,150	\$24,381	\$75,345	\$25,112	\$77,605	\$25,866	\$79,933	\$26,642
Vehicle & Equipment Lease	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle Replacement Rental Charge	18.83%	\$160,196	\$30,165	\$165,002	\$31,070	\$169,952	\$32,002	\$175,050	\$32,962	\$180,302	\$33,951	\$185,711	\$34,969	\$191,282	\$36,018
Solid Waste Services	33.33%	\$11,229	\$3,742	\$11,565	\$3,855	\$11,912	\$3,970	\$12,270	\$4,090	\$12,638	\$4,212	\$13,017	\$4,339	\$13,407	\$4,469
Total Property Services		\$495,373	\$109,706	\$510,235	\$112,997	\$525,542	\$116,387	\$541,308	\$119,878	\$557,547	\$123,475	\$574,274	\$127,179	\$591,502	\$130,994



Table A-1
Kensington Fire Protection District
City of El Cerrito Fire Department Budget and
KFPD El Cerrito Contract Fee Projections

Description	Allocation Factor	FYE 2028		FYE 2029		FYE 2030		FYE 2031		FYE 2032		FYE 2033		FYE 2034	
		Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc	Total	KFPD Alloc
Other Services															
Telephone	20.00%	\$23,340	\$4,668	\$24,040	\$4,808	\$24,761	\$4,952	\$25,504	\$5,101	\$26,269	\$5,254	\$27,057	\$5,411	\$27,869	\$5,574
Mobile/Wireless	20.00%	\$13,792	\$2,758	\$14,205	\$2,841	\$14,632	\$2,926	\$15,071	\$3,014	\$15,523	\$3,105	\$15,988	\$3,198	\$16,468	\$3,294
Internet	33.33%	\$16,709	\$5,569	\$17,210	\$5,736	\$17,727	\$5,908	\$18,259	\$6,086	\$18,806	\$6,268	\$19,371	\$6,456	\$19,952	\$6,650
Software Licenses & Maintenance	33.33%	\$18,566	\$6,188	\$19,123	\$6,374	\$19,696	\$6,565	\$20,287	\$6,762	\$20,896	\$6,965	\$21,523	\$7,174	\$22,168	\$7,389
Legal Notices & Advertisements	25.00%	\$2,652	\$663	\$2,732	\$683	\$2,814	\$703	\$2,898	\$725	\$2,985	\$746	\$3,075	\$769	\$3,167	\$792
Printing & Binding	25.00%	\$10,609	\$2,652	\$10,927	\$2,732	\$11,255	\$2,814	\$11,593	\$2,898	\$11,941	\$2,985	\$12,299	\$3,075	\$12,668	\$3,167
Travel & Training	25.00%	\$53,045	\$13,261	\$54,636	\$13,659	\$56,275	\$14,069	\$57,964	\$14,491	\$59,703	\$14,926	\$61,494	\$15,373	\$63,339	\$15,835
Dues & Subscriptions	25.00%	\$9,548	\$2,387	\$9,835	\$2,459	\$10,130	\$2,532	\$10,433	\$2,608	\$10,746	\$2,687	\$11,069	\$2,767	\$11,401	\$2,850
Other Admin Services	25.00%	\$9,018	\$2,254	\$9,288	\$2,322	\$9,567	\$2,392	\$9,854	\$2,463	\$10,149	\$2,537	\$10,454	\$2,613	\$10,768	\$2,692
Total Other Services		\$157,278	\$40,401	\$161,997	\$41,613	\$166,857	\$42,862	\$171,862	\$44,148	\$177,018	\$45,472	\$182,329	\$46,836	\$187,799	\$48,241
Supplies															
General Office Supplies	25.00%	\$3,183	\$796	\$3,278	\$820	\$3,377	\$844	\$3,478	\$869	\$3,582	\$896	\$3,690	\$922	\$3,800	\$950
Postage & Delivery	25.00%	\$530	\$133	\$546	\$137	\$563	\$141	\$580	\$145	\$597	\$149	\$615	\$154	\$633	\$158
Photocopying	25.00%	\$106	\$27	\$109	\$27	\$113	\$28	\$116	\$29	\$119	\$30	\$123	\$31	\$127	\$32
Fuel	27.00%	\$73,594	\$19,870	\$75,801	\$20,466	\$78,075	\$21,080	\$80,418	\$21,713	\$82,830	\$22,364	\$85,315	\$23,035	\$87,875	\$23,726
Medical Supplies	30.00%	\$35,857	\$10,757	\$37,649	\$11,295	\$39,532	\$11,860	\$41,509	\$12,453	\$43,584	\$13,075	\$45,763	\$13,729	\$48,051	\$14,415
Clothing & Uniforms	33.33%	\$79,568	\$26,520	\$81,955	\$27,315	\$84,413	\$28,135	\$86,946	\$28,979	\$89,554	\$29,848	\$92,241	\$30,744	\$95,008	\$31,666
Vehicle & Equipment	25.00%	\$8,487	\$2,122	\$8,742	\$2,185	\$9,004	\$2,251	\$9,274	\$2,319	\$9,552	\$2,388	\$9,839	\$2,460	\$10,134	\$2,534
Other Building Supplies	25.00%	\$7,426	\$1,857	\$7,649	\$1,912	\$7,879	\$1,970	\$8,115	\$2,029	\$8,358	\$2,090	\$8,609	\$2,152	\$8,867	\$2,217
Building Supplies	25.00%	\$6,365	\$1,591	\$6,556	\$1,639	\$6,753	\$1,688	\$6,956	\$1,739	\$7,164	\$1,791	\$7,379	\$1,845	\$7,601	\$1,900
Total Supplies		\$215,116	\$63,672	\$222,286	\$65,797	\$229,708	\$67,997	\$237,390	\$70,274	\$245,342	\$72,631	\$253,574	\$75,072	\$262,096	\$77,598
Capital Outlay															
Improvements, Not Buildings	0.00%	\$15,914	\$0	\$16,391	\$0	\$16,883	\$0	\$17,389	\$0	\$17,911	\$0	\$18,448	\$0	\$19,002	\$0
Office Equipment	0.00%	\$8,487	\$0	\$8,742	\$0	\$9,004	\$0	\$9,274	\$0	\$9,552	\$0	\$9,839	\$0	\$10,134	\$0
Other Equipment < \$10K	0.00%	\$7,532	\$0	\$7,758	\$0	\$7,991	\$0	\$8,231	\$0	\$8,478	\$0	\$8,732	\$0	\$8,994	\$0
Other Equipment > \$10K	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay		\$31,933	\$0	\$32,891	\$0	\$33,878	\$0	\$34,894	\$0	\$35,941	\$0	\$37,019	\$0	\$38,130	\$0
Other Charges															
Licenses & Permits	25.00%	\$2,652	\$663	\$2,732	\$683	\$2,814	\$703	\$2,898	\$725	\$2,985	\$746	\$3,075	\$769	\$3,167	\$792
Total Other Charges		\$2,652	\$663	\$2,732	\$683	\$2,814	\$703	\$2,898	\$725	\$2,985	\$746	\$3,075	\$769	\$3,167	\$792
Grand Total		\$16,544,888	\$4,575,766	\$17,382,887	\$4,808,201	\$18,040,187	\$4,990,507	\$18,799,076	\$5,201,019	\$19,528,913	\$5,403,486	\$20,198,005	\$5,589,115	\$20,881,778	\$5,778,839
OVERHEAD CHARGE (9% of Personnel Accounting Adjustment)	27.75%	\$1,374,729	\$381,487	\$1,446,111	\$401,296	\$1,501,079	\$416,549	\$1,565,032	\$434,296	\$1,626,206	\$451,272	\$1,681,742	\$466,683	\$1,738,423	\$482,412
Unreconciled Contract Amount			\$4,957,254		\$5,209,497		\$5,407,056		\$5,635,315		\$5,854,758		\$6,055,799		\$6,261,251
Prior Year Reconciliation - Adjusted			\$80,000		\$80,000		\$80,000		\$80,000		\$80,000		\$80,000		\$80,000
TOTAL CONTRACT FEE			\$5,037,254		\$5,289,497		\$5,487,056		\$5,715,315		\$5,934,758		\$6,135,799		\$6,341,251
Fee Increase Over Prior Year			4.7%		5.0%		3.7%		4.2%		3.8%		3.4%		3.3%

Source: KFPD, City of El Cerrito, and Ridgeline

Table A-2
Kensington Fire Protection District
Operating Statement Detail

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Projected	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<i>Inflation Factor</i>						3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue														
Property Taxes	\$4,525,850	\$4,783,334	\$5,264,470	\$5,492,763	\$5,685,010	\$5,883,985	\$6,089,925	\$6,303,072	\$6,523,679	\$6,752,008	\$6,988,328	\$7,232,920	\$7,486,072	\$7,748,085
<i>Prop Tax Growth Rate</i>		5.69%	10.06%	4.34%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Special Taxes	\$200,686	\$204,418	\$200,437	\$200,827	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Other Taxes (HOPTR)	\$24,687	\$24,612	\$24,423	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Lease Income	\$36,549	\$36,603	\$3,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investment Income	\$32,087	\$14,188	\$153,346	\$106,445	\$232,136	\$181,979	\$209,952	\$237,376	\$262,255	\$288,688	\$316,271	\$286,171	\$313,242	\$341,808
Other Revenue	\$84,213	\$388,159	\$990	\$186	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
CERBT Disbursement	\$0	\$40,282	\$68,165	\$63,500	\$61,000	\$60,070	\$58,985	\$57,775	\$56,463	\$55,098	\$53,701	\$52,270	\$50,877	\$49,521
Total Revenue	\$4,904,072	\$5,491,596	\$5,714,880	\$5,888,721	\$6,206,145	\$6,354,094	\$6,586,983	\$6,826,409	\$7,070,648	\$7,324,113	\$7,586,689	\$7,799,821	\$8,078,724	\$8,368,022
Expenses														
Office Wages & Related														
Regular Wages	\$158,698	\$139,936	\$153,493	\$199,341	\$153,288	\$159,420	\$165,796	\$172,428	\$179,325	\$186,498	\$193,958	\$201,717	\$209,785	\$218,177
Vacation Wages	\$1,782	\$9,182	\$5,271	\$5,022	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849	\$6,083	\$6,327	\$6,580	\$6,843	\$7,117
Medical/Dental Insurance	\$6,000	\$13,000	\$6,000	\$5,433	\$10,323	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Payroll Taxes	\$13,205	\$11,990	\$14,273	\$16,335	\$12,109	\$12,593	\$13,097	\$13,621	\$14,166	\$14,732	\$15,322	\$15,935	\$16,572	\$17,235
Workers Comp / Life Insurance	\$1,598	\$759	\$1,760	\$3,035	\$3,156	\$3,251	\$3,348	\$3,449	\$3,552	\$3,659	\$3,768	\$3,881	\$3,998	\$4,118
Payroll Processing	\$1,870	\$1,971	\$2,436	\$2,695	\$2,803	\$2,887	\$2,974	\$3,063	\$3,155	\$3,249	\$3,347	\$3,447	\$3,551	\$3,657
Other	\$1,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Office Wages & Related</i>	<i>\$185,137</i>	<i>\$176,838</i>	<i>\$183,233</i>	<i>\$231,861</i>	<i>\$186,679</i>	<i>\$195,351</i>	<i>\$202,623</i>	<i>\$210,185</i>	<i>\$218,047</i>	<i>\$226,222</i>	<i>\$234,722</i>	<i>\$243,560</i>	<i>\$252,749</i>	<i>\$262,303</i>
Retiree Medical Benefits														
PERS Medical	\$0	\$54,507	\$53,355	\$46,750	\$48,000	\$47,268	\$46,415	\$45,462	\$44,430	\$43,356	\$42,256	\$41,130	\$40,034	\$38,967
CalPERS Settlement	\$24,044	\$18,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CalPERS Repayment	\$0	(\$19,994)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Delta Dental	\$0	\$11,385	\$11,385	\$9,892	\$10,000	\$9,847	\$9,670	\$9,471	\$9,256	\$9,033	\$8,803	\$8,569	\$8,340	\$8,118
Vision Care	\$0	\$3,877	\$3,425	\$2,779	\$3,000	\$2,954	\$2,901	\$2,841	\$2,777	\$2,710	\$2,641	\$2,571	\$2,502	\$2,435
<i>Subtotal: Retiree Medical Benefits</i>	<i>\$24,044</i>	<i>\$67,865</i>	<i>\$68,165</i>	<i>\$59,421</i>	<i>\$61,000</i>	<i>\$60,070</i>	<i>\$58,985</i>	<i>\$57,775</i>	<i>\$56,463</i>	<i>\$55,098</i>	<i>\$53,701</i>	<i>\$52,270</i>	<i>\$50,877</i>	<i>\$49,521</i>
Outside Professional Services														
Accounting	\$0	\$37,045	\$36,895	\$49,581	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964	\$59,703	\$61,494	\$63,339	\$65,239
Actuarial Valuation	\$0	\$3,000	\$5,600	\$3,000	\$3,000	\$5,600	\$3,183	\$5,941	\$3,377	\$6,303	\$3,582	\$6,687	\$3,800	\$7,094
Audit	\$0	\$16,000	\$17,500	\$20,500	\$20,500	\$20,500	\$20,500	\$20,500	\$21,115	\$21,748	\$22,401	\$23,073	\$23,765	\$24,478
Bank Fees	\$0	\$37	\$25	\$50	\$50	\$52	\$53	\$55	\$56	\$58	\$60	\$61	\$63	\$65
County Expenses	\$34,142	\$53,644	\$56,254	\$39,520	\$41,101	\$42,334	\$43,604	\$44,912	\$46,259	\$47,647	\$49,077	\$50,549	\$52,065	\$53,627
El Cerrito Contract Fee	\$3,229,643	\$3,525,871	\$3,843,483	\$4,149,718	\$4,320,657	\$4,504,681	\$4,733,169	\$4,957,254	\$5,209,497	\$5,407,056	\$5,635,315	\$5,854,758	\$6,055,799	\$6,261,251
El Cerrito Recon	\$298,738	\$204,642	\$123,165	\$77,554	(\$42,866)	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
IT Services & Equipment	\$0	\$723	\$4,097	\$10,348	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Fire Abatement Contract	\$2,450	\$0	\$0	\$5,250	\$5,513	\$5,513	\$5,788	\$5,788	\$6,078	\$6,078	\$6,381	\$6,381	\$6,700	\$6,700
Fire Engineer Plan Review	\$0	\$688	\$2,445	\$240	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
Risk Mgmt Insurance	\$64,529	\$1,159	\$919	\$21,697	\$23,866	\$24,582	\$25,320	\$26,080	\$26,862	\$27,668	\$28,498	\$29,353	\$30,233	\$31,140



**Table A-2
Kensington Fire Protection District
Operating Statement Detail**

Description	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Projected	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
LAFCO	\$4,254	\$2,078	\$2,078	\$2,100	\$2,100	\$2,163	\$2,228	\$2,295	\$2,364	\$2,434	\$2,508	\$2,583	\$2,660	\$2,740
Legal Fees	\$168,640	\$10,595	\$15,823	\$14,347	\$12,000	\$12,360	\$12,731	\$13,113	\$13,506	\$13,911	\$14,329	\$14,758	\$15,201	\$15,657
Operational Consultant	\$0	\$0	\$5,438	\$29,655	\$71,130	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334
Fiscal Consultant	\$0	\$0	\$0	\$5,248	\$19,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recruitment	\$0	\$0	\$30,090	\$8,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Temp Services	\$0	\$0	\$0	\$3,991	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Website Dev't/Maintenance	\$0	\$3,227	\$3,240	\$3,720	\$3,600	\$3,708	\$3,819	\$3,934	\$4,052	\$4,173	\$4,299	\$4,428	\$4,560	\$4,697
Wildland Vegetation Mgmt	\$6,500	\$4,000	\$6,500	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219	\$5,376
Emergency Prep Coordinator	\$0	\$100,000	\$105,200	\$106,449	\$110,935	\$114,263	\$117,691	\$121,222	\$124,858	\$128,604	\$132,462	\$136,436	\$140,529	\$144,745
Grant Writer	\$0	\$6,548	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nixle (Everbridge) Fees	\$0	\$3,183	\$0	\$3,182	\$3,277	\$3,375	\$3,477	\$3,581	\$3,688	\$3,799	\$3,913	\$4,030	\$4,151	\$4,276
Long-Term Financial Planner	\$0	\$29,194	\$0	\$2,400	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262
<i>Subtotal: Professional Services</i>	<i>\$3,808,896</i>	<i>\$4,001,634</i>	<i>\$4,258,752</i>	<i>\$4,561,256</i>	<i>\$4,679,235</i>	<i>\$4,890,690</i>	<i>\$5,125,268</i>	<i>\$5,360,590</i>	<i>\$5,619,906</i>	<i>\$5,830,020</i>	<i>\$6,065,780</i>	<i>\$6,298,542</i>	<i>\$6,507,537</i>	<i>\$6,727,120</i>
Community Service Activities														
Public Education (Emergency Pre	\$3,100	\$17,762	\$14,094	\$10,770	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
CERT Emergency Kits	\$0	\$0	\$0	\$2,402	\$2,474	\$2,548	\$2,625	\$2,703	\$2,785	\$2,868	\$2,954	\$3,043	\$3,134	\$3,228
Open Houses	\$0	\$0	\$719	\$0	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Community Shredder	\$0	\$5,608	\$7,253	\$3,971	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	\$6,567	\$6,764	\$6,967	\$7,176
DFSC Matching Grants	\$24,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Firesafe Planning Grants	\$0	\$1,360	\$0	\$3,900	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048
Community Sandbags	\$0	\$1,729	\$3,940	\$2,373	\$3,500	\$3,605	\$3,713	\$3,825	\$3,939	\$4,057	\$4,179	\$4,305	\$4,434	\$4,567
Volunteer Appreciation	\$0	\$450	\$0	\$0	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652
Community Service - Other	\$30,950	\$0	\$0	\$0	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652
<i>Subtotal: Community Services</i>	<i>\$58,050</i>	<i>\$26,909</i>	<i>\$26,005</i>	<i>\$23,416</i>	<i>\$39,474</i>	<i>\$40,658</i>	<i>\$41,878</i>	<i>\$43,134</i>	<i>\$44,428</i>	<i>\$45,761</i>	<i>\$47,134</i>	<i>\$48,548</i>	<i>\$50,004</i>	<i>\$51,505</i>
District Activities														
Election	\$4,991	\$0	\$5,579	\$0	\$0	\$0	\$6,151	\$0	\$6,459	\$0	\$6,782	\$0	\$7,121	\$0
Equipment	\$0	\$1,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle Maintenance	\$0	\$5,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Dev't	\$0	\$3,324	\$595	\$2,483	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Firefighter Apparel & PPE	\$1,187	\$0	\$1,264	\$1,500	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900	\$1,957
Firefighter's Expenses	\$0	\$9,141	\$28,582	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Staff Appreciation	\$1,247	\$93	\$0	\$2,500	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262
Memberships	\$7,853	\$7,615	\$5,100	\$8,951	\$9,500	\$9,785	\$10,079	\$10,381	\$10,692	\$11,013	\$11,343	\$11,684	\$12,034	\$12,395
<i>Subtotal: District Activities</i>	<i>\$15,278</i>	<i>\$27,371</i>	<i>\$41,120</i>	<i>\$20,434</i>	<i>\$23,500</i>	<i>\$24,205</i>	<i>\$31,082</i>	<i>\$25,679</i>	<i>\$32,908</i>	<i>\$27,243</i>	<i>\$34,842</i>	<i>\$28,902</i>	<i>\$36,890</i>	<i>\$30,662</i>
Office														
Office Expenses	\$7,444	\$3,846	\$5,327	\$6,603	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219
Office Supplies	\$0	\$694	\$763	\$2,728	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Telephones	\$0	\$8,720	\$8,841	\$1,011	\$1,100	\$1,133	\$1,167	\$1,202	\$1,238	\$1,275	\$1,313	\$1,353	\$1,393	\$1,435
Internet	\$0	\$0	\$3,769	\$4,585	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217	\$5,373	\$5,534	\$5,700	\$5,871
Office Equipment	\$0	\$0	\$875	\$0	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652
Other	\$0	\$0	\$0	\$66	\$68	\$70	\$72	\$74	\$77	\$79	\$81	\$84	\$86	\$89
<i>Subtotal: Office</i>	<i>\$7,444</i>	<i>\$13,260</i>	<i>\$19,575</i>	<i>\$14,993</i>	<i>\$12,168</i>	<i>\$12,533</i>	<i>\$12,909</i>	<i>\$13,296</i>	<i>\$13,695</i>	<i>\$14,106</i>	<i>\$14,529</i>	<i>\$14,965</i>	<i>\$15,414</i>	<i>\$15,876</i>



**Table A-2
Kensington Fire Protection District
Operating Statement Detail**

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Projected	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
Building Maintenance														
Building Maintenance	\$62,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gardening Services	\$0	\$2,275	\$140	\$0	\$2,400	\$2,472	\$2,546	\$2,623	\$2,701	\$2,782	\$2,866	\$2,952	\$3,040	\$3,131
Building Alarm	\$0	\$1,264	(\$396)	\$0	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900	\$1,957
Medical Waste Disposal	\$0	\$2,141	\$0	\$0	\$2,200	\$2,266	\$2,334	\$2,404	\$2,476	\$2,550	\$2,627	\$2,706	\$2,787	\$2,871
Janitorial Services	\$0	\$2,208	\$806	\$0	\$2,400	\$2,472	\$2,546	\$2,623	\$2,701	\$2,782	\$2,866	\$2,952	\$3,040	\$3,131
Misc Maintenance	\$0	\$6,592	\$10,393	\$2,804	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
<i>Subtotal: Building Maintenance</i>	<i>\$62,722</i>	<i>\$14,480</i>	<i>\$10,943</i>	<i>\$2,804</i>	<i>\$13,500</i>	<i>\$13,905</i>	<i>\$14,322</i>	<i>\$14,752</i>	<i>\$15,194</i>	<i>\$15,650</i>	<i>\$16,120</i>	<i>\$16,603</i>	<i>\$17,101</i>	<i>\$17,614</i>
Building Utilities / Service														
Gas & Electric	\$0	\$11,852	\$8,978	\$5,692	\$12,000	\$12,600	\$13,230	\$13,892	\$14,586	\$15,315	\$16,081	\$16,885	\$17,729	\$18,616
Water / Sewer	\$0	\$4,118	\$2,903	\$5,397	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Refuse Collection	\$0	\$0	\$2,170	\$3,171	\$3,266	\$3,364	\$3,465	\$3,569	\$3,676	\$3,786	\$3,900	\$4,017	\$4,137	\$4,261
Other	\$0	\$0	\$942	\$903	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305
<i>Subtotal: Utilities / Service</i>	<i>\$0</i>	<i>\$15,970</i>	<i>\$14,993</i>	<i>\$15,163</i>	<i>\$21,266</i>	<i>\$22,144</i>	<i>\$23,060</i>	<i>\$24,017</i>	<i>\$25,015</i>	<i>\$26,057</i>	<i>\$27,145</i>	<i>\$28,281</i>	<i>\$29,467</i>	<i>\$30,706</i>
Contingency	\$0	\$0	\$0	\$20,000	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185	\$23,881	\$24,597	\$25,335	\$26,095
Total Expenses	\$4,161,571	\$4,344,327	\$4,622,788	\$4,949,348	\$5,056,822	\$5,280,155	\$5,531,346	\$5,771,282	\$6,048,168	\$6,263,344	\$6,517,853	\$6,756,269	\$6,985,375	\$7,211,403
Net Operating Surplus / (Deficit)	\$742,501	\$1,147,269	\$1,092,093	\$939,373	\$1,149,323	\$1,073,939	\$1,055,637	\$1,055,126	\$1,022,481	\$1,060,769	\$1,068,835	\$1,043,552	\$1,093,349	\$1,156,620
Debt Service														
PSB Loan	\$0	\$0	\$53,968	\$87,912	\$141,570	\$141,525	\$141,478	\$141,428	\$141,377	\$141,324	\$141,268	\$141,211	\$141,151	\$141,088
Total Debt Service	\$0	\$0	\$53,968	\$87,912	\$141,570	\$141,525	\$141,478	\$141,428	\$141,377	\$141,324	\$141,268	\$141,211	\$141,151	\$141,088
Capital Outlay														
Total Capital Outlay	\$566,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment & Furniture	\$0	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSB - Temp Facilities	\$0	\$91,853	\$894,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSB Renovation	\$0	\$459,433	\$1,693,642	\$5,881,093	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSB Loan - COI	\$0	\$0	\$92,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSB Loan Drawdown - Capital	\$0	\$0	(\$1,539,461)	(\$449,951)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSB Loan Drawdown - Fin Costs	\$0	\$0	(\$233,880)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,413	\$0	\$0	\$1,930,902	\$0	\$0	\$0
Total Capital Outlay	\$566,845	\$551,601	\$906,950	\$5,431,142	\$700,000	\$0	\$0	\$84,413	\$0	\$0	\$1,930,902	\$0	\$0	\$0
Change in Fund Balance	\$175,656	\$595,668	\$131,175	(\$4,579,681)	\$307,753	\$932,414	\$914,160	\$829,285	\$881,103	\$919,445	(\$1,003,335)	\$902,341	\$952,198	\$1,015,531

Source: KFPD and Ridgeline

**Table A-3
Kensington Fire Protection District
Fund Balance Detail**

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Projected	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
General Fund														
Beginning Fund Balance	\$5,299,048	\$5,176,904	\$6,483,498	\$9,202,122	\$4,290,690	\$4,379,095	\$5,083,387	\$5,760,300	\$6,427,261	\$7,051,757	\$7,704,333	\$8,354,355	\$8,968,049	\$9,620,054
Revenues	\$4,688,709	\$5,245,446	\$5,456,619	\$5,624,394	\$5,944,145	\$6,093,024	\$6,326,998	\$6,567,634	\$6,813,185	\$7,068,015	\$7,331,988	\$7,546,551	\$7,826,847	\$8,117,502
Expenditures	(\$4,159,216)	(\$4,342,084)	(\$4,591,948)	(\$4,949,348)	(\$5,198,392)	(\$5,421,680)	(\$5,672,823)	(\$5,912,710)	(\$6,189,545)	(\$6,404,668)	(\$6,659,122)	(\$6,897,479)	(\$7,126,526)	(\$7,352,491)
Capital Outlay	(\$566,845)	(\$37,050)	(\$568,411)	(\$5,881,093)	(\$700,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers - Rolling Stock	\$0	\$0	(\$202,800)	(\$167,489)	(\$219,348)	(\$228,122)	(\$237,247)	(\$246,737)	(\$256,607)	(\$266,870)	(\$277,545)	(\$288,647)	(\$300,193)	(\$312,201)
Fund Transfers - Other	(\$84,792)	\$400,000	\$2,551,913	\$398,604	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Other Financing Sources	\$0	\$40,282	\$68,165	\$63,500	\$61,000	\$60,070	\$58,985	\$57,775	\$56,463	\$55,098	\$53,701	\$52,270	\$50,877	\$49,521
Accounting Adjustment	\$0	\$0	\$5,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance - General Fund	\$5,176,904	\$6,483,498	\$9,202,122	\$4,290,690	\$4,379,095	\$5,083,387	\$5,760,300	\$6,427,261	\$7,051,757	\$7,704,333	\$8,354,355	\$8,968,049	\$9,620,054	\$10,323,384
General Fund Balance Allocation														
EC Fire Contract Requirement	\$1,764,190	\$1,865,257	\$1,983,324	\$2,113,636	\$2,138,896	\$2,292,341	\$2,406,585	\$2,518,627	\$2,644,749	\$2,743,528	\$2,857,658	\$2,967,379	\$3,067,899	\$3,170,625
Available for General Uses	\$3,412,714	\$4,618,241	\$7,218,798	\$2,177,054	\$2,240,199	\$2,791,046	\$3,353,715	\$3,908,634	\$4,407,009	\$4,960,805	\$5,496,697	\$6,000,670	\$6,552,154	\$7,152,758
Total General Fund Balance	\$5,176,904	\$6,483,498	\$9,202,122	\$4,290,690	\$4,379,095	\$5,083,387	\$5,760,300	\$6,427,261	\$7,051,757	\$7,704,333	\$8,354,355	\$8,968,049	\$9,620,054	\$10,323,384
Special Tax Fund														
Beginning Fund Balance	\$210,805	\$409,440	\$208,191	\$197,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$200,842	\$200,962	\$201,363	\$200,827	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Expenditures	(\$2,207)	(\$2,211)	(\$2,209)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers	\$0	(\$400,000)	(\$206,006)	(\$398,604)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)
Accounting Adjustment	\$0	\$0	(\$3,562)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance - Special Tax Fund	\$409,440	\$208,191	\$197,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund														
Beginning Fund Balance	\$3,722,787	\$3,821,952	\$3,312,275	\$938,002	\$1,467,530	\$1,686,878	\$1,915,000	\$2,152,247	\$2,314,571	\$2,571,178	\$2,838,048	\$1,184,691	\$1,473,338	\$1,773,531
Revenues	\$14,521	\$4,906	(\$11,266)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	(\$148)	(\$32)	(\$28,631)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	(\$53,968)	(\$87,912)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	(\$514,551)	(\$2,111,880)	\$0	\$0	\$0	\$0	(\$84,413)	\$0	\$0	(\$1,930,902)	\$0	\$0	\$0
Fund Transfers - Rolling Stock	\$0	\$0	\$202,800	\$167,489	\$219,348	\$228,122	\$237,247	\$246,737	\$256,607	\$266,870	\$277,545	\$288,647	\$300,193	\$312,201
Fund Transfers - Other	\$84,792	\$0	(\$2,143,107)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Sources	\$0	\$0	\$1,773,341	\$449,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounting Adjustment	\$0	\$0	(\$1,562)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance - Capital Fund	\$3,821,952	\$3,312,275	\$938,002	\$1,467,530	\$1,686,878	\$1,915,000	\$2,152,247	\$2,314,571	\$2,571,178	\$2,838,048	\$1,184,691	\$1,473,338	\$1,773,531	\$2,085,732
TOTAL ENDING FUND BALANCE	\$9,408,296	\$10,003,964	\$10,337,900	\$5,758,220	\$6,065,973	\$6,998,387	\$7,912,547	\$8,741,832	\$9,622,935	\$10,542,381	\$9,539,045	\$10,441,387	\$11,393,585	\$12,409,116

Source: KFPD and Ridgeline

Kensington Fire Protection District



Fiscal Analysis Overview



September 18, 2024



Municipal Advisory | Financial Planning | Pension Cost Optimization

Fiscal Analysis Methodology



- Detailed El Cerrito Fire Department Model (85% of total expenses and 72% of all revenues)
- Historical and projection model for the District:
 - Review of capital assets (buildings and vehicles)
 - Review of outstanding debt obligations
 - Review of El Cerrito's pension liability
 - Review of OPEB Liability and Trust
 - Historical revenues and costs, 2025 budget, line-item projections
- Multiple rounds of review with staff

Fiscal Analysis – Key Assumptions

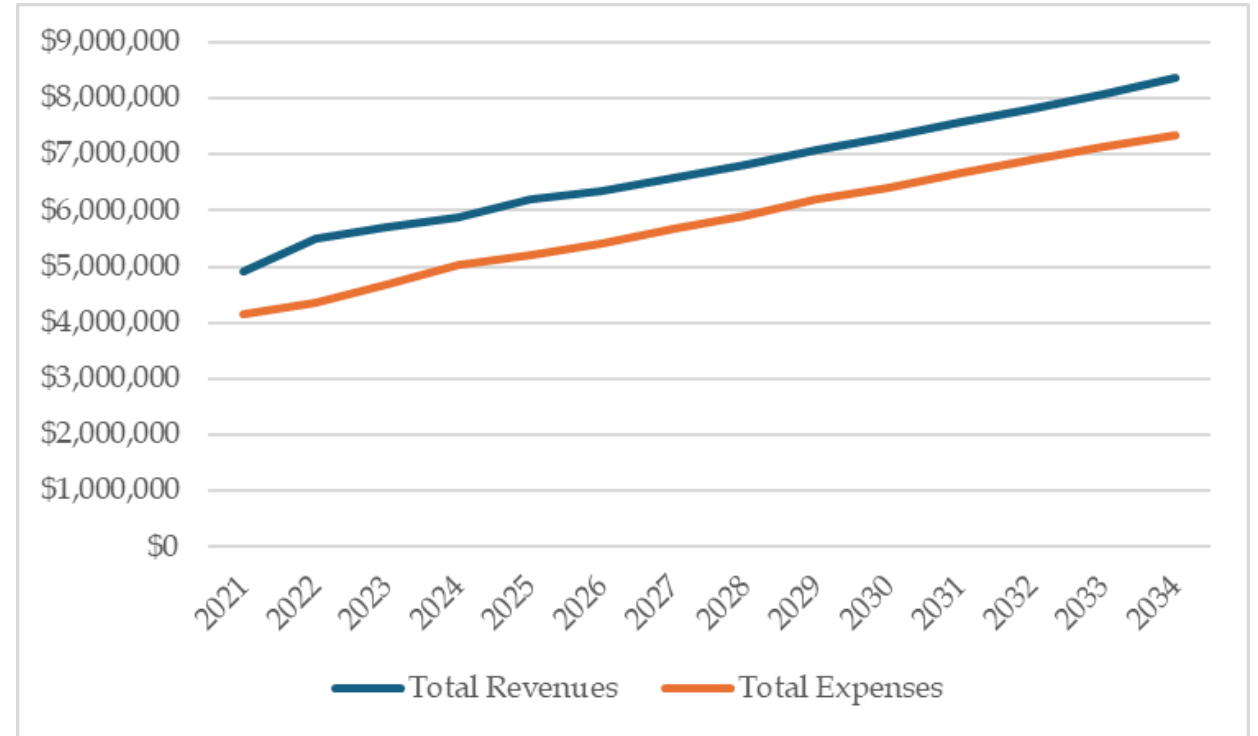


- Conservative approach – error on the side of caution
- District and EC Fire Department are fully staffed at all times
- Escalation Factors:
 - Property taxes increase at 3.5% per year
 - General inflation of 3%
 - Salaries increase at 4-5%
 - Medical costs increase at 5% per year
 - CalPERS: Normal Cost increases at 0.05% of salaries per year; UAL is based on actuarial report
- Capital Outlay limited to rolling stock replacement after PSB completion

Combined Net Operating Results



FYE		Total Revenues	Total Expenses [1]	Operating Surplus
2021	Historical	\$4,904,072	\$4,161,571	\$742,501
2022		\$5,491,596	\$4,344,327	\$1,147,269
2023		\$5,714,880	\$4,676,756	\$1,038,125
2024		\$5,888,721	\$5,037,260	\$851,461
2025	Projected	\$6,206,145	\$5,198,392	\$1,007,753
2026		\$6,354,094	\$5,421,680	\$932,414
2027		\$6,586,983	\$5,672,823	\$914,160
2028		\$6,826,409	\$5,912,710	\$913,698
2029		\$7,070,648	\$6,189,545	\$881,103
2030		\$7,324,113	\$6,404,668	\$919,445
2031		\$7,586,689	\$6,659,122	\$927,567
2032		\$7,799,821	\$6,897,479	\$902,341
2033		\$8,078,724	\$7,126,526	\$952,198
2034		\$8,368,022	\$7,352,491	\$1,015,531



Sources: KFPD and Ridgeline

[1] Includes debt service.

Key Conclusions



KFPD is projected to generate consistent annual operating surplus of \$900,000 to \$1,000,000, while continuing to provide same level of services and facilities



The annual surplus provides substantial financial flexibility for services and capital projects

Next Steps



- Receive and incorporate Board feedback
- Incorporate FYE 2023 CalPERS actuarial report and FYE 2024 investment return impact
- Finalize analysis for combined study with KPPCSD

Questions?



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

DATE/TIME: August 21, 7:00PM

LOCATION: Kensington Community Center, 59 Arlington Avenue, Kensington (and hybrid)

PRESENT: Directors: President Daniel Levine, Vice President Danielle Madugo,
Secretary Rick Artis, Director Julie Stein, Director Jim Watt
Staff: Consultant Mary Morris-Mayorga, Fire Chief Eric Saylor

1. CALL TO ORDER/ROLL CALL

President Daniel Levine called the meeting to order at 7:13 p.m. and confirmed the roll call.

2. PUBLIC COMMENT (00:00:58)

3. PUBLIC HEARING (00:11:29)

- a. **Fire Hazard Abatement Hearing on the Designation of Properties Containing Fire Hazards**

4. FISCAL YEAR 2022-23 ANNUAL AUDIT AND FINANCIAL STATEMENTS (00:24:03)

This item was presented and will be brought back to the September Board of Directors meeting.

5. ADOPTION OF CONSENT ITEMS (01:09:33)

- a. **Approval of Minutes** of the Board of Directors Regular meeting of 06/19/2024 and 07/17/2024 and Special meeting of 6/5/2024
- b. **Amendment of Minutes** of the Board of Directors Regular meeting of 07/13/2022
- c. **Acceptance of Incident Activity Report** July 2024
- d. **Approval of Monthly Transmittal** 08/21/2024
- e. **Approval of Monthly Financial Reports** 07/31/2024

Items A, B, D, and E were removed from Consent.

Moved/Seconded: Secretary Artis/Vice President Madugo

Action: Approved adopting Consent Item C **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Stein, Director Watt **Noes:** None **Abstain:** None **Absent:** None

Video Time Stamped: 01:11:05

Moved/Seconded: President Levine/Vice President Madugo

Action: Approved adopting Consent Item B **Ayes:** President Levine, Vice President Madugo, Director Stein, Director Watt **Noes:** None **Abstain:** Secretary Artis **Absent:** None

Video Time Stamped: 01:11:37

6. FIRE CHIEF'S REPORT (01:12:06)

7. BUDGET AMENDMENT FOR PURCHASE OF DEFIBRILLATOR AND EKG MONITORS IN THE AMOUNT OF \$149,371.80 (01:29:25)

Moved/Seconded: Director Stein/Secretary Artis

Action: Approved a budget amendment in the amount of \$149,371.80 for purchase of defibrillator and related components **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Stein, Director Watt **Noes:** None **Abstain:** None **Absent:** None

Video Time Stamped: 01:31:11

8. OLD BUSINESS

a. Employment Agreement for General Manager Position (01:32:17)

Moved/Seconded: President Levine/Vice President Madugo

Action: Approved the employment agreement for General Manager with Mary Morris-Mayorga with the following changes: B. corrected from “Interim General Manager” to “Consultant”; severance reduced from “three months” to “one month”; and where services will be provided, “majority of the services” will be removed in favor or “at least one day per week based on a five-hour workday” **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Watt **Noes:** Director Stein **Abstain:** None **Absent:** None

Video Time Stamped: 01:32:29

b. Possible capital expenditures of surplus available cash in fiscal year 2024-25 (01:37:26)

The Board will have an agenda item in September to discuss the best approach to work with East Bay Regional Parks District (EBRPD) on fuels mitigation along the EBRP hillside adjacent to Kensington.

Item 9c was taken out of order.

9. c. Hazardous Vegetation Removal Reimbursement Grant Program (02:22:55)

Moved/Seconded: Vice President Madugo/President Levine

Action: Approved creating the Hazardous Vegetation Removal Reimbursement Grant Program with change that all proposed projects come to the Board for final approval. **Ayes:** Secretary Artis, President Levine, Vice President Madugo, Director Stein, Director Watt **Noes:** None **Abstain:** None **Absent:** None

Video Time Stamped: 02:38:16

Moved/Seconded: Secretary Artis/President Levine

Action: Extended the meeting to 10:30pm. **Ayes:** Secretary Artis, President Levine, Vice President Madugo, Director Watt **Noes:** None **Abstain:** Director Stein **Absent:** None

Video Time Stamped: 02:40:16

Item 5d was taken out of order.

5. ADOPTION OF CONSENT ITEMS

d. Approval of Monthly Transmittal 08/21/2024 (02:45:21)

Moved/Seconded: Director Stein/Secretary Artis

Action: Approved the Monthly Transmittal dated 8/21/2024 with the condition that the Board President issues a retroactive review and approval of the consulting services invoice from Mary Morris-Mayorga in June 2024. **Ayes:** Secretary Artis, President Levine, Vice President Madugo, Director Stein, Director Watt **Noes:** None **Abstain:** None **Absent:** None

Video Time Stamped: 02:55:57

Item 5a was taken out of order.

5. ADOPTION OF CONSENT ITEMS

a. Approval of Minutes of the Board of Directors Regular meeting of 06/19/2024 and

Moved/Seconded: Director Stein/President Levine

Action: Approved the Minutes of the Board of Directors Regular meeting of 06/19/2024 and 07/17/2024 (with correction for 3b from “Coordination” to “Coordinator”, adding “Discussed and no action taken” to 8b, and listing motion seconded on 10:30pm meeting extension).

Ayes: Secretary Artis, President Levine, Vice President Madugo, Director Stein, Director Watt

Noes: None **Abstain:** None **Absent:** None

Video Time Stamped: 03:02:54

Item 9b was taken out of order.

9. b. Renewal of Contract For Emergency Preparedness Coordinator (03:03:58)

Moved/Seconded: Vice President Madugo/Secretary Artis

Action: Approved extending the (existing) Altivu contract another month **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Stein, Director Watt **Noes:** None **Abstain:** None **Absent:** None

Video Time Stamped: 03:10:49

8. OLD BUSINESS

c. General Manager’s Report (03:13:37)

Moved/Seconded: Secretary Artis/Vice President Madugo

Action: Approved extending the meeting until 11:00pm **Ayes:** President Levine, Vice President Madugo, Secretary Artis, Director Stein **Noes:** Director Watt **Abstain:** None **Absent:** None

Video Time Stamped: 03:15:45

d. Public Safety Building Project Update (03:21:10)

e. Committee Reports

i. Emergency Preparedness Committee Meeting (03:23:00)

ii. Finance Committee Meeting (03:23:25)

f. Outside Agencies Reports

i. Contra Costa Special Districts Association (03:39:02)

Item 12 was taken out of order

12. PUBLIC SAFETY BUILDING PROJECT UPDATE (03:39:52)

9. NEW BUSINESS

a. Strategic Planning District Goals

This item was adjourned to the next meeting.

b. Renewal of Contract For Emergency Preparedness Coordination (see above 03:03:58)

c. Resolution 2024-08 Supporting Findings in the Report of 2023-2024 Contra Costa County Civil Grand Jury: The CCC Community Warning System (03:44:22)

This item may be brought back after the Board of Supervisors has the chance to respond.

d. District of Distinction Certificate Status

This item was adjourned to the next meeting.

10. GENERAL MANAGER’S REPORT (covered during 8c)

11. EMERGENCY PREP COORDINATOR’S REPORT

This item was adjourned to the next meeting.

12. PUBLIC SAFETY BUILDING PROJECT UPDATE (see above 03:39:52)

13. COMMITTEE REPORTS

- a. **Emergency Preparedness Committee Meeting**
- b. **Finance Committee Meeting** – No report

14. OUTSIDE AGENCIES REPORTS

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

15. ADJOURNMENT: The meeting adjourned at 11:00 p.m.

Moved/Seconded: President Levine/Secretary Artis

Action: Approved adjourning the Strategic Planning District Goals, District of Distinction, and Emergency Preparedness Coordinator’s Report to the next Regular Board of Directors Meeting

Ayes: President Levine, Vice President Madugo, Secretary Artis, Director Stein, Director Watt

Noes: None **Abstain:** None **Absent:** None

Video Time Stamped: 03:47:20

MINUTES PREPARED BY: Mary Morris-Mayorga

These minutes were approved at the Board Meeting of the Kensington Fire Protection District on September 18, 2024.

Attest:

Secretary of the Board



EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530

(510) 215-4450 • FAX (510) 232-4917

www.el-cerrito.org



DATE: September 6, 2024

TO: Kensington Fire Protection District Board Members

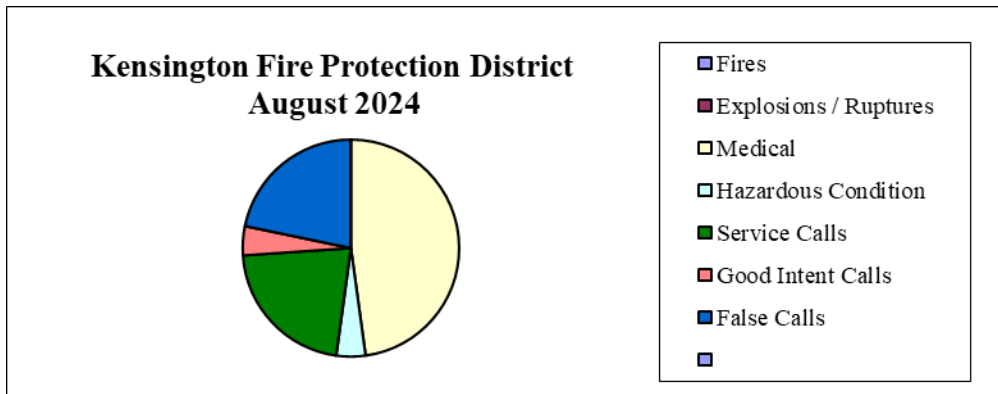
FROM: Jose Castrejon: Battalion Chief

RE: **Incident Activity Reports for August 2024**

Twenty-three incidents occurred in the Kensington community in August, a decrease of thirteen incidents from the previous month. Please see the attached “Incident Log” for the dates and times, locations, and types of incidents the Fire Department responded to this past month. During this same time, Engine 55 responded to fifty-nine calls for service, a decrease of thirteen incidents from the previous month. Overall, the El Cerrito-Kensington Fire Department has responded to 2,399 calls for service for the year.

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

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentages</u>
1: Fires	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	0	0.00%
2: Explosions / Ruptures	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
3: Medical	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	11	47.83%
4: Hazardous Condition	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	1	4.35%
5: Service Calls	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	5	21.74%
6: Good Intent Calls	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	1	4.35%
7: False Calls	<i>(Wrong Company/Unit Dispatched)</i>	5	21.74%
8: Weather	<i>(flooding, wind, lightning)</i>	0	0.00%
Totals		23	100.00%



**E55 Responses
August 2024**

#	Incident	Date	Type	Street	Type	City	Apparatus
1	0024095171	01-Aug-24 12:00:38	5000	Central	AVE	El Cerrito	E155
2	0024095206	01-Aug-24 13:20:20	554	Arlington	AVE	Kensington	E155
3	0024095222	01-Aug-24 13:59:00	554	Arlington	BLVD	El Cerrito	E155
4	0024095255	01-Aug-24 15:26:27	554	Arlington	AVE	Kensington	E155
5	0024095448	01-Aug-24 21:33:07	321	Arlington	AVE	Kensington	E155
6	0024095840	02-Aug-24 19:46:57	400	Arlington	BLVD	El Cerrito	E155
7	0024096332	03-Aug-24 20:36:12	611F	Wildcat Canyon	RD	**UNDEFINED	E155
8	0024096784	04-Aug-24 20:08:04	652	Moeser	LN	El Cerrito	E155
9	0024097109	05-Aug-24 14:31:55	321	Yale	AVE	Kensington	E155
10	0024097176	05-Aug-24 16:41:15	611	Golf Course	DR	**UNDEFINED	E155
11	0024097251	05-Aug-24 19:49:07	522	Village	DR	El Cerrito	E155
12	0024097423	06-Aug-24 08:34:09	321	Kenyon	AVE	Kensington	E155
13	0024097500	06-Aug-24 11:33:08	611	Lake Anza	RD	**UNDEFINED	E155
14	0024097514	06-Aug-24 12:22:29	745	Amherst	AVE	Kensington	E155
15	0024098269	07-Aug-24 23:59:00	321	Kingston	RD	Kensington	E155
16	0024099536	10-Aug-24 20:38:00	733	Coventry	RD	Kensington	E155
17	0024100188	12-Aug-24 13:03:34	381	Wildcat Canyon Rd		Berkeley	E155
18	0024100606	13-Aug-24 11:11:22	321	Clayton	AVE	El Cerrito	E155
19	0024101096	14-Aug-24 13:02:56	321	El Cerrito	PLZ	El Cerrito	E155
20	0024101369	15-Aug-24 02:36:18	5000	Kenyon	AVE	Kensington	E155
21	0024102089	16-Aug-24 15:36:06	743	Coventry	RD	Kensington	E155
22	0024102391	17-Aug-24 10:21:22	311	Balra	DR	El Cerrito	E155
23	0024102446	17-Aug-24 12:19:05	321	Franciscan	WAY	Kensington	E155
24	0024102537	17-Aug-24 17:15:08	321	Arlington	BLVD	El Cerrito	E155
25	0024102693	18-Aug-24 00:10:53	651	Lawrence	CT	El Cerrito	E155
26	0024102807	18-Aug-24 09:10:13	611X	Potrero	AVE	El Cerrito	E155
27	0024103250	19-Aug-24 10:35:59	611	Arlington	AVE	**UNDEFINED	E155
28	0024103489	19-Aug-24 19:51:17	321	Arlington	CT	Kensington	E155
29	0024103574	20-Aug-24 04:01:03	5000	Galvin	DR	El Cerrito	E155

E55 Responses

August 2024

30	0024103618	20-Aug-24 07:50:06	321	Bonnie	DR	El Cerrito	E155
31	0024103685	20-Aug-24 09:54:30	611	I-580		W Richmond	E155
32	0024103861	20-Aug-24 16:26:14	554	Clayton	AVE	El Cerrito	E155
33	0024103992	20-Aug-24 23:51:54	520	Errol	DR	El Cerrito	E155
34	0024104160	21-Aug-24 10:59:22	300	Central Park	DR	Orinda	E155
35	0024104636	22-Aug-24 10:55:49	321	Highland	BLVD	Kensington	E155
36	0024104748	22-Aug-24 15:26:03	400	Spyglass	LN	El Cerrito	E155
37	0024104858	22-Aug-24 20:02:45	554	Clayton	AVE	El Cerrito	E155
38	0024105595	24-Aug-24 13:50:29	5000	Norwood	AVE	Kensington	E155
39	0024105631	24-Aug-24 15:18:01	323	Terrace	DR	El Cerrito	E155
40	0024105755	24-Aug-24 21:04:44	651	Seaview	DR	El Cerrito	E155
41	0024105933	25-Aug-24 10:17:30	733	Cambridge	AVE	Kensington	E155
42	0024106192	25-Aug-24 21:20:32	735	Highland	BLVD	Kensington	E155
43	0024106415	26-Aug-24 11:18:42	611	S Park	DR	Orinda	E155
44	0024106449	26-Aug-24 12:17:22	321	Colusa	AVE	El Cerrito	E155
45	0024106655	26-Aug-24 20:44:39	700	Gelston	PL	El Cerrito	E155
46	0024106775	27-Aug-24 07:24:46	321	Contra Costa	DR	El Cerrito	E155
47	0024106815	27-Aug-24 09:29:57	321	Contra Costa	DR	El Cerrito	E155
48	0024106945	27-Aug-24 13:40:35	142	0-0 Wildcat Canyon	RD	**UNDEFINED	E155
49	0024107034	27-Aug-24 17:14:33	321	Seaview	DR	El Cerrito	E155
50	0024108085	30-Aug-24 05:15:03	554	Lake	DR	Kensington	E155
51	0024108166	30-Aug-24 10:25:28	5000	Lawrence	ST	El Cerrito	E155
52	0024108174	30-Aug-24 10:42:42	611	San Pablo	AVE	El Cerrito	E155
53	0024108299	30-Aug-24 15:23:53	611X	Highland	BLVD	Kensington	E155
54	0024108412	30-Aug-24 20:17:18	321	Shevlin	DR	El Cerrito	E155
55	0024108610	31-Aug-24 09:03:28	611M	E Wildcat Canyon	RD	Berkeley	E155
56	0024108632	31-Aug-24 10:23:28	611M	King	DR	El Cerrito	E155
57	0024108664	31-Aug-24 11:12:58	611F	El Cerrito	PLZ	El Cerrito	E155
58	0024108840	31-Aug-24 19:34:02	321	Sunset	DR	Kensington	E155
59	0024108885	31-Aug-24 21:44:53	321	Arlington	BLVD	El Cerrito	E155

**Kensington Incidents
August 2024**

#	Incident	Date	Type	Street	Type	City	Apparatus
1	002409520	01-Aug-24 13:20:20	554	Arlington	AVE	Kensington	E155
2	002409525	01-Aug-24 15:26:27	554	Arlington	AVE	Kensington	E155
3	002409544	01-Aug-24 21:33:07	321	Arlington	AVE	Kensington	E155
4	002409710	05-Aug-24 14:31:55	321	Yale	AVE	Kensington	E155
5	002409742	06-Aug-24 08:34:09	321	Kenyon	AVE	Kensington	E155
6	002409748	06-Aug-24 11:00:52	321	Ocean View	AVE	Kensington	E151
7	002409751	06-Aug-24 12:22:29	745	Amherst	AVE	Kensington	E155
8	002409826	07-Aug-24 23:59:00	321	Kingston	RD	Kensington	E155
9	002409953	10-Aug-24 20:38:00	733	Coventry	RD	Kensington	E155
10	002410136	15-Aug-24 02:36:18	5000	Kenyon	AVE	Kensington	E155
11	002410208	16-Aug-24 15:36:06	743	Coventry	RD	Kensington	E155
12	002410236	17-Aug-24 09:10:27	400	Ocean View	AVE	Kensington	E151
13	002410244	17-Aug-24 12:19:05	321	Franciscan	WAY	Kensington	E155
14	002410326	19-Aug-24 11:21:49	321	Franciscan	WAY	Kensington	E152
15	002410348	19-Aug-24 19:51:17	321	Arlington	CT	Kensington	E155
16	002410463	22-Aug-24 10:55:49	321	Highland	BLVD	Kensington	E155
17	002410559	24-Aug-24 13:50:29	5000	Norwood	AVE	Kensington	E155
18	002410593	25-Aug-24 10:17:30	733	Cambridge	AVE	Kensington	E155
19	002410619	25-Aug-24 21:20:32	735	Highland	BLVD	Kensington	E155
20	002410777	29-Aug-24 10:38:48	321	Anson	WAY	Kensington	E152
21	002410808	30-Aug-24 05:15:03	554	Lake	DR	Kensington	E155
22	002410829	30-Aug-24 15:23:53	611X	Highland	BLVD	Kensington	E155
23	002410884	31-Aug-24 19:34:02	321	Sunset	DR	Kensington	E155

TO: Auditor Controller of Contra Costa County:

TRANSMITTAL - APPROVAL

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

**KENSINGTON FPD
TRANSMITTAL - APPROVAL
Invoices**

PY/CY:
BATCH #.:
DATE : 9/18/2024
LOCATION #: 13
FILENAME: KENSINGTON

VEND #	VENDOR NAME	INVOICE DATE	DESCRIPTION	FUND /ORG	SUB-ACCT	TASK	OPT.	ACTIVITY /WORK AUTH.	ENCUMB (P.O.) / Invoice #	P/C	PAYMENT AMOUNT
50180	Mack5	8/31/2024	PSB Renovation Soft Costs	7847	2310				5936		15,305.00
50151	El Cerrito	9/1/2024	Fire Protection Services	7840	2328						356,482.89
50147	KFPD Revolving Fund	9/18/2024	Reimburse Revolving fund	7840	2490						31,940.24
50390	CWS	8/31/2024	PSB Renovation Construction	7847	2310				PayApp#21		90,234.36
	Stryker	9/10/2024	Replacement of defibrillators/monitors	7840	4950				9207153222		1,828.00
	Stryker	9/10/2024	Replacement of defibrillators/monitors	7840	4950				9207153223		91,697.60
	Stryker	9/10/2024	Replacement of defibrillators/monitors	7840	4950				9207153224		18,658.41
	Stryker	9/11/2024	Replacement of defibrillators/monitors	7840	4950				9207160617		17,853.38
	Stryker	9/11/2024	Replacement of defibrillators/monitors	7840	4950				9207160620		2,302.36
	Stryker	9/11/2024	Replacement of defibrillators/monitors	7840	4950				9207164984		106.03
	TOTAL										<u>493,962.49</u>

Kensington FPD Approval

Board President

General Manager

Kensington Fire Protection District
 Checking Account Replenishment
 September 18, 2024

Transactions:

Payee	Date	Expenses	Description
Vision Service	08/01/2024	\$ 258.48	Retiree Vision Insurance
Microsoft	08/05/2024	\$ 12.50	Microsoft 365 Subscription
Google Apps	08/05/2024	\$ 303.79	Office Exp/Email-file access
Delta Dental	08/08/2024	\$ 824.31	Retiree Dental
Delta Dental	08/08/2024	\$ 824.31	Retiree Dental
CALPERS	08/09/2024	\$ 3,658.07	Retiree Health Insurance
Terminex	08/13/2024	\$ 168.00	Pest Control
UPS	08/19/2024	\$ 9.96	Shipping - CSDA books to DL
Hulu	08/19/2024	\$ 76.99	Television subscription-August
EBMUD	08/19/2024	\$ 278.29	Water/Sewer
Pacific Mobile Structures	08/19/2024	\$ 3,752.92	Capital Outlay (Temp Facilities Modular) Aug 2024 Rent
Copy Central	08/20/2024	\$ 458.39	Office Supplies/BOD Packets
Best Buy	08/22/2024	\$ 60.60	KFPD Laptop battery charger
PG&E	08/22/2024	\$ 81.02	Utilities-gas
Comcast	08/23/2024	\$ 194.86	Internet
PG&E	08/27/2024	\$ 2,439.59	Utilities-electric
Adobe	08/02/2024	\$ 19.99	Adobe Pro Subscription
Zoom	08/06/2024	\$ 140.00	Webinar license
T-Mobile	08/08/2024	\$ 85.00	Telephone
Comcast	08/20/2024	\$ 205.20	Internet
Ooma	08/22/2024	\$ 82.26	Office / Telephone
4Leaf (Ck#995391)	08/07/2024	\$ 2,200.00	Fire Plan Review
Mary Morris-Mayorga (Ck#995392)	08/09/2024	\$ 15,630.00	Operational Consultant - GM Coverage
Robert Half (Ck#995393)	08/08/2024	\$ 2,772.99	Temporary Services - Executive Assistant/Board Clerk
Advanced Systems Group (Ck#995394)	08/14/2024	\$ 4,725.00	AV Support at BOD Mtgs
Altivu (Ck# 995395)	08/16/2024	\$ 8,723.20	Emergency Prep Coordinator - July
Municipal Emergency Services (Ck#995396)	08/22/2024	\$ 10,544.07	Capital Outlay (Type I & III Engine Hose Replacements)
All Star Equipment (Ck#995397)	08/26/2024	\$ 8,257.35	Capital (Hose/Nozzle Assembly)
Redwood Public Law (Ck#995399)	08/27/2024	\$ 1,300.32	Legal Services - General Counsel
Corovan (Ck#995400)	08/28/2024	\$ 4,487.17	Capital Outlay (Temp Facilities Relocation) Storage/Move Compressor
Marjang Architecture (Ck#995401)	08/28/2024	\$ 18,809.50	Capital Outlay (PSB Renovation Soft Costs-Design/Engineering)

Net Withdrawals for Replenishment	\$ 91,384.13
CERBT Disbursement Deposit Adjustment	<u>\$ (59,443.89)</u>
Replenishment Adjusted for Monthly Bills	<u>\$ 31,940.24</u>

Board President _____ Date _____

General Manager _____ Date _____

Kensington Fire Protection District
Cash and Investment Balance Sheet
As of June 30, 2024

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	175,444.75	Balance as of 06/30/2024
General Fund	2,345,707.69	Balance as of 06/30/2024
Special Tax Fund	196,415.72	Balance as of 06/30/2024
Capital Fund	612,330.59	Balance as of 06/30/2024
Total Cash Balance	3,330,098.75	
Investments		
LAI Balance	4,044,098.55	Balance as of 06/30/2024
Total Investments	4,044,098.55	
Total Current Cash and Investments	7,374,197.30	

Kensington Fire Protection District
Balance Sheet Prev Year Comparison
As of June 30, 2024

09/12/24

Accrual Basis

	Jun 30, 24	Jun 30, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	175,444.75	183,847.14	-8,402.39
General Fund			
FMV General	-77,941.00	-77,941.00	0.00
General Fund - Other	2,423,648.69	5,920,885.90	-3,497,237.21
Total General Fund	2,345,707.69	5,842,944.90	-3,497,237.21
Special Tax Fund			
FMV Special Tax	-2,639.00	-2,639.00	0.00
Special Tax Fund - Other	199,054.72	200,415.72	-1,361.00
Total Special Tax Fund	196,415.72	197,776.72	-1,361.00
Capital Fund			
FMV Capital	-15,375.00	-15,375.00	0.00
Capital Fund - Other	627,705.59	1,167,924.20	-540,218.61
Total Capital Fund	612,330.59	1,152,549.20	-540,218.61
Total Checking/Savings	3,330,098.75	7,377,317.96	-4,047,219.21
Accounts Receivable			
Accounts Receivable	479,377.17	479,377.17	0.00
Advance on Taxes	-125,264.54	0.00	-125,264.54
Advance on Supplemental Taxes	171,431.98	67,983.45	103,448.53
Total Accounts Receivable	525,544.61	547,360.62	-21,816.01
Other Current Assets			
Prepaid Exp.	6,110.33	6,906.07	-795.74
Prepaid CERBT - Retiree Trust	508,252.48	508,252.48	0.00
Investments			
FMV Adjustment	-41,029.27	-41,029.27	0.00
LAIF Balance	4,085,127.82	24,795.13	4,060,332.69
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00
Total Investments	4,044,098.55	3,483,765.86	560,332.69
Total Other Current Assets	4,558,461.36	3,998,924.41	559,536.95
Total Current Assets	8,414,104.72	11,923,602.99	-3,509,498.27
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,818,946.43	1,793,890.43	25,056.00
Accumulated Depreciation-Equip	-911,477.25	-911,477.25	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,342,172.17	-1,342,172.17	0.00
Current Capital Outlay			
PSB Renovation Soft Costs	1,467,763.68	906,121.28	561,642.40
PSB Renovation Hard Cost	6,040,103.18	1,263,720.63	4,776,382.55
Temp Facility - Soft Costs	261,739.37	261,682.37	57.00
Temp Facilities - Hard Costs	608,501.11	600,096.82	8,404.29
Temp Facilities - Lot Rental	29,842.00	13,800.00	16,042.00
Temp Facilities - Modular	77,240.40	32,205.36	45,035.04
Temp Facilities - Admin Sublet	58,525.20	26,824.05	31,701.15
Temp Facilities - Relocation	48,327.79	35,127.07	13,200.72
Fire Engine Type I	0.00	104.29	-104.29
Firefighters Qtrs/Equip	10,544.07	210.00	10,334.07
Public Safety Building PreConst	3,260.00	0.00	3,260.00
Total Current Capital Outlay	8,605,846.80	3,139,891.87	5,465,954.93
Total Fixed Assets	10,568,525.07	5,077,514.14	5,491,010.93

Kensington Fire Protection District Balance Sheet Prev Year Comparison

09/12/24

Accrual Basis

As of June 30, 2024

	Jun 30, 24	Jun 30, 23	\$ Change
Other Assets			
Deferred Outflow of Res. - OPEB	133,200.00	133,200.00	0.00
Total Other Assets	133,200.00	133,200.00	0.00
TOTAL ASSETS	19,115,829.79	17,134,317.13	1,981,512.66
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	126,121.57	835,217.28	-709,095.71
Due to Other - Issued by CCC	1,829,509.55	100,500.76	1,729,008.79
Accounts Payable	697.24	1,297.24	-600.00
Total Accounts Payable	1,956,328.36	937,015.28	1,019,313.08
Other Current Liabilities			
Interest Payable	29,304.00	29,304.00	0.00
PSB Renovation Loan	2,160,000.00	2,160,000.00	0.00
Wages & PR Taxes Payable	0.00	7,776.42	-7,776.42
Total Other Current Liabilities	2,189,304.00	2,197,080.42	-7,776.42
Total Current Liabilities	4,145,632.36	3,134,095.70	1,011,536.66
Long Term Liabilities			
EI Cerrito Reconciliation Liab.	187,870.08	187,870.08	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	187,870.22	187,870.22	0.00
Total Liabilities	4,333,502.58	3,321,965.92	1,011,536.66
Equity			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,660.76	3,213,660.76	0.00
Fund Equity - Special Revenue	109,075.00	109,075.00	0.00
Fund Equity - Gen Fixed Asset	2,222,992.01	2,222,992.01	0.00
Fund Equity	4,377,127.44	3,606,611.59	770,515.85
Net Income	969,976.00	770,515.85	199,460.15
Total Equity	14,782,327.21	13,812,351.21	969,976.00
TOTAL LIABILITIES & EQUITY	19,115,829.79	17,134,317.13	1,981,512.66

Kensington Fire Protection District Profit & Loss Prev Year Comparison

09/12/24

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
Ordinary Income/Expense			
Income			
Property Taxes	5,517,762.82	5,264,469.59	253,293.23
Special Taxes	200,826.80	200,436.70	390.10
Other Tax Income	326.99	24,422.92	-24,095.93
Lease Agreement	0.00	3,050.25	-3,050.25
Interest Income	60,332.75	40,336.29	19,996.46
CERBT Reimbursement	30,735.48	18,088.02	12,647.46
Miscellaneous Income	186.10	989.41	-803.31
Total Income	5,810,170.94	5,551,793.18	258,377.76
Gross Profit	5,810,170.94	5,551,793.18	258,377.76
Expense			
Interest Expense	0.00	175,272.00	-175,272.00
Staff			
Wages	205,523.19	153,783.13	51,740.06
Vacation Wages	0.00	5,271.36	-5,271.36
Medical/dental ins compensation	4,933.33	6,000.00	-1,066.67
Payroll Taxes	16,822.85	14,272.54	2,550.31
Workers Compensation/Life Ins	3,034.73	1,760.33	1,274.40
Payroll Processing	2,695.34	2,435.74	259.60
Total Staff	233,009.44	183,523.10	49,486.34
RETIREE MEDICAL BENEFITS			
PERS Medical	42,384.64	15,762.95	26,621.69
Delta Dental	9,891.72	11,385.48	-1,493.76
Vision Care	2,778.66	3,424.86	-646.20
Total RETIREE MEDICAL BENEFITS	55,055.02	30,573.29	24,481.73
OUTSIDE PROFESSIONAL SERVICES			
PSB Project Management	4,740.60	0.00	4,740.60
Fiscal Analysis Consultant	5,697.50	0.00	5,697.50
District Administration	6,232.23	0.00	6,232.23
Operational Consultant	29,655.00	5,437.50	24,217.50
Crime Insurance Policy	153.16	918.96	-765.80
Nixle Fee	3,182.70	0.00	3,182.70
Long Term Financial Planner	1,950.00	0.00	1,950.00
Emergency Prep Coordinator	106,449.49	105,199.92	1,249.57
Accounting	49,580.78	36,895.00	12,685.78
Actuarial Valuation	0.00	5,600.00	-5,600.00
Audit	0.00	17,500.00	-17,500.00
Bank Fee	0.00	25.00	-25.00
Contra Costa County Expenses	7,292.11	56,254.22	-48,962.11
EI Cerrito Contract Fee	4,146,967.98	3,843,483.11	303,484.87
EI Cerrito Reconciliation(s)	77,553.96	77,553.80	0.16
IT Services and Equipment	10,347.74	4,097.19	6,250.55
Fire Engineer Plan Review	240.00	2,445.32	-2,205.32
LAFCO Fees	0.00	2,078.15	-2,078.15
Legal Fees	13,046.94	15,822.54	-2,775.60
Recruitment	8,706.00	30,090.00	-21,384.00
Website Development/Maintenance	3,719.88	3,239.88	480.00
Wildland Vegetation Mgmt	8,000.00	6,500.00	1,500.00
Total OUTSIDE PROFESSIONAL SERVI...	4,483,516.07	4,213,140.59	270,375.48
COMMUNITY SERVICE ACTIVITIES			
Replanting Grant	3,900.00	0.00	3,900.00
Public Education	11,534.14	14,093.67	-2,559.53
CERT Emerg Kits/Sheds/Prepared	1,637.51	0.00	1,637.51
Open Houses	0.00	718.88	-718.88
Community Shredder	3,970.50	7,252.56	-3,282.06
Community Sandbags	2,373.35	3,940.05	-1,566.70
Total COMMUNITY SERVICE ACTIVITIES	23,415.50	26,005.16	-2,589.66
DISTRICT ACTIVITIES			
Professional Development	6,908.10	595.00	6,313.10

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
Office			
Mtg Room Rentals	0.00	80.00	-80.00
Internet	5,076.93	3,769.08	1,307.85
Office Equipment	314.29	874.74	-560.45
Office Expense	6,602.59	5,246.60	1,355.99
Office Supplies	2,727.78	763.45	1,964.33
Telephone	1,010.72	8,841.11	-7,830.39
Total Office	15,732.31	19,574.98	-3,842.67
Election	0.00	5,579.18	-5,579.18
Firefighter's Apparel & PPE	0.00	1,264.02	-1,264.02
Firefighters' Expenses	0.00	28,581.68	-28,581.68
Staff Appreciation	66.15	0.00	66.15
Memberships	4,525.02	5,100.00	-574.98
Building Maintenance			
Gardening service	0.00	140.00	-140.00
Janitorial Service	0.00	806.24	-806.24
Miscellaneous Maint.	2,804.06	10,392.70	-7,588.64
Total Building Maintenance	2,804.06	11,338.94	-8,534.88
Building Utilities/Service			
Refuse Collection	3,171.48	2,169.76	1,001.72
Gas and Electric	5,692.39	14,993.51	-9,301.12
Water/Sewer	5,396.52	2,902.98	2,493.54
Building Utilities/Service - Other	902.88	0.00	902.88
Total Building Utilities/Service	15,163.27	20,066.25	-4,902.98
Total DISTRICT ACTIVITIES	45,198.91	92,100.05	-46,901.14
Total Expense	4,840,194.94	4,720,614.19	119,580.75
Net Ordinary Income	969,976.00	831,178.99	138,797.01
Other Income/Expense			
Other Income			
Unrealized Gain/Loss	0.00	-91,675.27	91,675.27
Discount on US TBills	0.00	61,625.00	-61,625.00
Discount on Fixed Security	0.00	143,060.07	-143,060.07
Total Other Income	0.00	113,009.80	-113,009.80
Other Expense			
Depreciation Expense	0.00	173,672.94	-173,672.94
Total Other Expense	0.00	173,672.94	-173,672.94
Net Other Income	0.00	-60,663.14	60,663.14
Net Income	969,976.00	770,515.85	199,460.15

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	5,517,762.82	5,475,049.00	42,713.82	100.78%
Special Taxes	200,826.80	201,000.00	-173.20	99.91%
Other Tax Income	326.99	25,000.00	-24,673.01	1.31%
Lease Agreement	0.00		0.00	0.0%
Interest Income	60,332.75	216,110.00	-155,777.25	27.92%
CERBT Reimbursement	30,735.48	63,500.00	-32,764.52	48.4%
Miscellaneous Income	186.10	2,000.00	-1,813.90	9.31%
Total Income	<u>5,810,170.94</u>	<u>5,982,659.00</u>	<u>-172,488.06</u>	<u>97.12%</u>
Gross Profit	5,810,170.94	5,982,659.00	-172,488.06	97.12%
Expense				
Staff				
Wages	200,133.52	200,000.00	133.52	100.07%
Vacation Wages	4,890.00	5,022.00	-132.00	97.37%
Medical/dental ins compensation	5,433.00	5,427.00	6.00	100.11%
Payroll Taxes	16,822.85	16,900.00	-77.15	99.54%
Workers Compensation/Life Ins	3,034.73	3,100.00	-65.27	97.9%
Payroll Processing	2,695.34	2,830.00	-134.66	95.24%
Total Staff	<u>233,009.44</u>	<u>233,279.00</u>	<u>-269.56</u>	<u>99.88%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	42,384.64	50,500.00	-8,115.36	83.93%
Delta Dental	9,891.72	10,000.00	-108.28	98.92%
Vision Care	2,778.66	3,000.00	-221.34	92.62%
CalPERS Settlement	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	<u>55,055.02</u>	<u>63,500.00</u>	<u>-8,444.98</u>	<u>86.7%</u>
OUTSIDE PROFESSIONAL SERVICES				
Fiscal Analysis Consultant	5,247.50	5,247.50	0.00	100.0%
Operational Consultant	30,105.00	30,200.00	-95.00	99.69%
Nixle Fee	3,182.70	4,120.00	-937.30	77.25%
Long Term Financial Planner	1,950.00	2,500.00	-550.00	78.0%
Emergency Prep Coordinator	106,449.49	108,356.00	-1,906.51	98.24%
Accounting	49,580.78	50,000.00	-419.22	99.16%
Actuarial Valuation	0.00	2,800.00	-2,800.00	0.0%
Audit	0.00	20,000.00	-20,000.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	7,292.11	39,520.00	-32,227.89	18.45%
EI Cerrito Contract Fee	4,146,967.98	4,146,968.00	-0.02	100.0%
EI Cerrito Reconciliation(s)	77,553.96	77,554.00	-0.04	100.0%
IT Services and Equipment	10,347.74	10,348.00	-0.26	100.0%
Fire Abatement Contract	0.00	0.00	0.00	0.0%
Fire Engineer Plan Review	240.00	1,000.00	-760.00	24.0%
Grant Writer/Coordinator	0.00	0.00	0.00	0.0%
Risk Management Insurance	153.16	21,697.00	-21,543.84	0.71%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%
Legal Fees	13,046.94	15,000.00	-1,953.06	86.98%
PSB Consultant	0.00	0.00	0.00	0.0%
Recruitment	8,706.00	9,000.00	-294.00	96.73%
Temporary Services	6,232.23	6,300.00	-67.77	98.92%
Water System Improvements	0.00	0.00	0.00	0.0%

**Kensington Fire Protection District
Profit & Loss Budget vs. Actual
July 2023 through June 2024**

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Website Development/Maintenance	3,719.88	3,720.00	-0.12	100.0%
Wildland Vegetation Mgmt	8,000.00	8,000.00	0.00	100.0%
OUTSIDE PROFESSIONAL SERVICES - Other	0.00	0.00	0.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	4,478,775.47	4,564,480.50	-85,705.03	98.12%
COMMUNITY SERVICE ACTIVITIES				
KPPCSD Grant	0.00	0.00	0.00	0.0%
Public Education	11,534.14	12,000.00	-465.86	96.12%
EP Coord Expense Account	0.00	0.00	0.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	1,637.51	4,120.00	-2,482.49	39.75%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	3,970.50	5,500.00	-1,529.50	72.19%
Firesafe Planting Grants	3,900.00	25,000.00	-21,100.00	15.6%
Community Sandbags	2,373.35	3,500.00	-1,126.65	67.81%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	0.00	0.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	23,415.50	55,620.00	-32,204.50	42.1%
DISTRICT ACTIVITIES				
Professional Development	6,908.10	7,000.00	-91.90	98.69%
Office				
Internet	5,076.93	5,100.00	-23.07	99.55%
Office Equipment	314.29	2,500.00	-2,185.71	12.57%
Office Expense	6,602.59	7,000.00	-397.41	94.32%
Office Supplies	2,727.78	2,900.00	-172.22	94.06%
Telephone	1,010.72	1,000.00	10.72	101.07%
Office- Other	0.00	100.00	-100.00	0.0%
Office - Other	0.00	0.00	0.00	0.0%
Total Office	15,732.31	18,600.00	-2,867.69	84.58%
Election	0.00	0.00	0.00	0.0%
Firefighter's Apparel & PPE	0.00	0.00	0.00	0.0%
Firefighters' Expenses	0.00	0.00	0.00	0.0%
Staff Appreciation	66.15	2,500.00	-2,433.85	2.65%
Memberships	4,525.02	9,500.00	-4,974.98	47.63%
Building Maintenance				
Needs Assess/Feasibility Study	0.00	0.00	0.00	0.0%
Gardening service	0.00	0.00	0.00	0.0%
Building alarm	0.00	0.00	0.00	0.0%
Medical Waste Disposal	0.00	0.00	0.00	0.0%
Janitorial Service	0.00	0.00	0.00	0.0%
Miscellaneous Maint.	2,804.06	3,500.00	-695.94	80.12%
Total Building Maintenance	2,804.06	3,500.00	-695.94	80.12%
Building Utilities/Service				
Refuse Collection	3,171.48	3,200.00	-28.52	99.11%
Gas and Electric	5,692.39	6,300.00	-607.61	90.36%
Water/Sewer	5,396.52	6,600.00	-1,203.48	81.77%
Building Utilities/Service - Other	902.88	2,000.00	-1,097.12	45.14%
Total Building Utilities/Service	15,163.27	18,100.00	-2,936.73	83.78%
Total DISTRICT ACTIVITIES	45,198.91	59,200.00	-14,001.09	76.35%
Contingency	0.00	10,000.00	-10,000.00	0.0%

Kensington Fire Protection District
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Expense	4,835,454.34	4,986,079.50	-150,625.16	96.98%
Net Ordinary Income	974,716.60	996,579.50	-21,862.90	97.81%
Other Income/Expense				
Other Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u>974,716.60</u>	<u>996,579.50</u>	<u>-21,862.90</u>	<u>97.81%</u>

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of July 31, 2024**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	165,388.14	Balance as of 07/31/2024
General Fund	1,878,250.90	Balance as of 07/31/2024
Special Tax Fund	199,054.72	Balance as of 07/31/2024
Capital Fund	(14,435.38)	Balance as of 07/31/2024
Total Cash Balance	2,228,458.38	
Investments		
LAIF Balance	4,090,210.31	Balance as of 07/31/2024
Total Investments	4,090,210.31	
Total Current Cash and Investments	6,318,668.69	

Kensington Fire Protection District
Balance Sheet Prev Year Comparison
As of July 31, 2024

09/12/24

Accrual Basis

	Jul 31, 24	Jul 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	165,388.14	192,650.71	-27,262.57
General Fund			
FMV General	-77,941.00	-77,941.00	0.00
General Fund - Other	1,956,191.90	5,493,926.34	-3,537,734.44
Total General Fund	1,878,250.90	5,415,985.34	-3,537,734.44
Special Tax Fund			
FMV Special Tax	-2,639.00	-2,639.00	0.00
Special Tax Fund - Other	199,054.72	200,415.72	-1,361.00
Total Special Tax Fund	196,415.72	197,776.72	-1,361.00
Capital Fund			
FMV Capital	-15,375.00	-15,375.00	0.00
Capital Fund - Other	939.62	1,052,258.45	-1,051,318.83
Total Capital Fund	-14,435.38	1,036,883.45	-1,051,318.83
Total Checking/Savings	2,225,819.38	6,843,496.22	-4,617,676.84
Accounts Receivable			
Accounts Receivable	479,377.17	479,377.17	0.00
Advance on Taxes	5,083,995.08	4,931,280.96	152,714.12
Advance on Supplemental Taxes	171,431.98	67,983.45	103,448.53
Total Accounts Receivable	5,734,804.23	5,478,641.58	256,162.65
Other Current Assets			
Prepaid Exp.	6,110.33	5,432.26	678.07
Prepaid CERBT - Retiree Trust	508,252.48	508,252.48	0.00
Investments			
FMV Adjustment	-41,029.27	-41,029.27	0.00
LAIF Balance	4,131,239.58	24,989.81	4,106,249.77
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00
Total Investments	4,090,210.31	3,483,960.54	606,249.77
Total Other Current Assets	4,604,573.12	3,997,645.28	606,927.84
Total Current Assets	12,565,196.73	16,319,783.08	-3,754,586.35
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,818,946.43	1,793,890.43	25,056.00
Accumulated Depreciation-Equip	-911,477.25	-911,477.25	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,342,172.17	-1,342,172.17	0.00
Current Capital Outlay			
PSB Renovation Legal	194.40	0.00	194.40
PSB Renovation Soft Costs	1,493,283.16	951,361.09	541,922.07
PSB Renovation Hard Cost	6,206,121.54	1,566,180.05	4,639,941.49
Temp Facility - Soft Costs	261,739.37	261,739.37	0.00
Temp Facilities - Hard Costs	608,501.11	600,096.82	8,404.29
Temp Facilities - Lot Rental	29,842.00	15,100.00	14,742.00
Temp Facilities - Modular	80,993.32	35,958.28	45,035.04
Temp Facilities - Admin Sublet	58,525.20	29,262.60	29,262.60
Temp Facilities - Relocation	48,327.79	35,999.58	12,328.21
Firefighters Qtrs/Equip	18,801.42	0.00	18,801.42
Public Safety Building PreConst	3,260.00	0.00	3,260.00
Total Current Capital Outlay	8,809,589.31	3,495,697.79	5,313,891.52
Total Fixed Assets	10,772,267.58	5,433,320.06	5,338,947.52

Kensington Fire Protection District
Balance Sheet Prev Year Comparison
As of July 31, 2024

09/12/24

Accrual Basis

	Jul 31, 24	Jul 31, 23	\$ Change
Other Assets			
Deferred Outflow of Res. - OPEB	133,200.00	133,200.00	0.00
Total Other Assets	133,200.00	133,200.00	0.00
TOTAL ASSETS	23,470,664.31	21,886,303.14	1,584,361.17
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	89,047.76	1,055,715.75	-966,667.99
Due to Other - Issued by CCC	1,667,514.90	98,957.20	1,568,557.70
Due To Other Funds	-298,109.06	0.00	-298,109.06
Accounts Payable	697.24	1,297.24	-600.00
Total Accounts Payable	1,459,150.84	1,155,970.19	303,180.65
Other Current Liabilities			
Interest Payable	29,304.00	29,304.00	0.00
PSB Renovation Loan	2,160,000.00	2,160,000.00	0.00
Total Other Current Liabilities	2,189,304.00	2,189,304.00	0.00
Total Current Liabilities	3,648,454.84	3,345,274.19	303,180.65
Long Term Liabilities			
El Cerrito Reconciliation Liab.	187,870.08	187,870.08	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	187,870.22	187,870.22	0.00
Total Liabilities	3,836,325.06	3,533,144.41	303,180.65
Equity			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,660.76	3,213,660.76	0.00
Fund Equity - Special Revenue	109,075.00	109,075.00	0.00
Fund Equity - Gen Fixed Asset	2,222,992.01	2,222,992.01	0.00
Fund Equity	5,347,103.44	4,377,127.44	969,976.00
Net Income	4,852,012.04	4,540,807.52	311,204.52
Total Equity	19,634,339.25	18,353,158.73	1,281,180.52
TOTAL LIABILITIES & EQUITY	23,470,664.31	21,886,303.14	1,584,361.17

Kensington Fire Protection District Profit & Loss Prev Year Comparison

09/12/24

Accrual Basis

July 2024

	Jul 24	Jul 23	\$ Change
Ordinary Income/Expense			
Income			
Property Taxes	5,209,259.62	4,931,281.77	277,977.85
Other Tax Income	172.03	0.00	172.03
Interest Income	46,111.76	194.68	45,917.08
Total Income	<u>5,255,543.41</u>	<u>4,931,476.45</u>	<u>324,066.96</u>
Gross Profit	5,255,543.41	4,931,476.45	324,066.96
Expense			
Staff			
Wages	0.00	8,982.08	-8,982.08
Payroll Taxes	0.00	-1,405.08	1,405.08
Payroll Processing	0.00	197.22	-197.22
Total Staff	0.00	7,774.22	-7,774.22
RETIREE MEDICAL BENEFITS			
PERS Medical	3,660.99	4,365.33	-704.34
Delta Dental	0.00	948.79	-948.79
Vision Care	516.96	323.10	193.86
Total RETIREE MEDICAL BENEFITS	4,177.95	5,637.22	-1,459.27
OUTSIDE PROFESSIONAL SERVICES			
District Administration	2,128.76	0.00	2,128.76
Operational Consultant	15,630.00	0.00	15,630.00
Crime Insurance Policy	0.00	76.58	-76.58
Nixle Fee	0.00	3,182.70	-3,182.70
Emergency Prep Coordinator	8,723.20	8,957.94	-234.74
Accounting	0.00	3,000.00	-3,000.00
Actuarial Valuation	3,000.00	0.00	3,000.00
Contra Costa County Expenses	40.01	322.00	-281.99
El Cerrito Contract Fee	360,054.75	345,580.72	14,474.03
El Cerrito Reconciliation(s)	-3,572.11	6,462.83	-10,034.94
IT Services and Equipment	4,725.00	1,125.00	3,600.00
Legal Fees	2,043.36	0.00	2,043.36
Recruitment	0.00	3,750.00	-3,750.00
Website Development/Maintenance	298.00	298.00	0.00
Total OUTSIDE PROFESSIONAL SERVICES	393,070.97	372,755.77	20,315.20
COMMUNITY SERVICE ACTIVITIES			
Public Education	992.20	1,165.85	-173.65
Community Shredder	0.00	323.50	-323.50
Total COMMUNITY SERVICE ACTIVITIES	992.20	1,489.35	-497.15
DISTRICT ACTIVITIES			
Office			
Internet	0.00	201.60	-201.60
Office Equipment	0.00	314.29	-314.29
Office Expense	987.65	538.79	448.86
Office Supplies	487.26	0.00	487.26
Telephone	82.26	110.40	-28.14
Total Office	1,557.17	1,165.08	392.09
Memberships	0.00	734.17	-734.17
Building Maintenance			
Miscellaneous Maint.	168.00	157.00	11.00
Total Building Maintenance	168.00	157.00	11.00
Building Utilities/Service			
Refuse Collection	541.64	515.52	26.12
Gas and Electric	2,946.45	370.61	2,575.84
Building Utilities/Service - Other	76.99	69.99	7.00
Total Building Utilities/Service	3,565.08	956.12	2,608.96
Total DISTRICT ACTIVITIES	5,290.25	3,012.37	2,277.88
Total Expense	<u>403,531.37</u>	<u>390,668.93</u>	<u>12,862.44</u>
Net Ordinary Income	4,852,012.04	4,540,807.52	311,204.52
Net Income	<u><u>4,852,012.04</u></u>	<u><u>4,540,807.52</u></u>	<u><u>311,204.52</u></u>

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

	Jul 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	5,209,259.62	5,694,051.00	-484,791.38	91.49%
Special Taxes	0.00	201,000.00	-201,000.00	0.0%
Other Tax Income	172.03	25,000.00	-24,827.97	0.69%
Interest Income	46,111.76	232,136.00	-186,024.24	19.86%
CERBT Reimbursement	0.00	61,000.00	-61,000.00	0.0%
Salary Reimbursement Agreement	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
Total Income	<u>5,255,543.41</u>	<u>6,215,187.00</u>	<u>-959,643.59</u>	<u>84.56%</u>
Gross Profit	5,255,543.41	6,215,187.00	-959,643.59	84.56%
Expense				
Staff				
Wages	0.00	166,400.00	-166,400.00	0.0%
Vacation Wages	0.00	5,000.00	-5,000.00	0.0%
Medical/dental ins compensation	0.00	6,000.00	-6,000.00	0.0%
Payroll Taxes	0.00	12,730.00	-12,730.00	0.0%
Workers Compensation/Life Ins	0.00	3,224.00	-3,224.00	0.0%
Payroll Processing	0.00	2,943.00	-2,943.00	0.0%
Total Staff	<u>0.00</u>	<u>196,297.00</u>	<u>-196,297.00</u>	<u>0.0%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	3,660.99	48,000.00	-44,339.01	7.63%
Delta Dental	0.00	10,000.00	-10,000.00	0.0%
Vision Care	516.96	3,000.00	-2,483.04	17.23%
Total RETIREE MEDICAL BENEFITS	<u>4,177.95</u>	<u>61,000.00</u>	<u>-56,822.05</u>	<u>6.85%</u>
OUTSIDE PROFESSIONAL SERVICES				
Fiscal Analysis Consultant	0.00	15,000.00	-15,000.00	0.0%
Operational Consultant	15,630.00	52,800.00	-37,170.00	29.6%
Nixle Fee	0.00	3,296.00	-3,296.00	0.0%
Long Term Financial Planner	0.00	2,500.00	-2,500.00	0.0%
Emergency Prep Coordinator	8,723.20	110,935.00	-102,211.80	7.86%
Accounting	0.00	50,000.00	-50,000.00	0.0%
Actuarial Valuation	3,000.00	3,000.00	0.00	100.0%
Audit	0.00	20,500.00	-20,500.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	40.01	41,101.00	-41,060.99	0.1%
El Cerrito Contract Fee	360,054.75	4,320,657.00	-3,960,602.25	8.33%
El Cerrito Reconciliation(s)	-3,572.11	-42,866.00	39,293.89	8.33%
IT Services and Equipment	4,725.00	2,000.00	2,725.00	236.25%
Fire Abatement Contract	0.00	5,513.00	-5,513.00	0.0%
Fire Engineer Plan Review	0.00	3,000.00	-3,000.00	0.0%
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	0.00	23,866.00	-23,866.00	0.0%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%

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

	Jul 24	Budget	\$ Over Budget	% of Budget
Legal Fees	2,043.36	12,000.00	-9,956.64	17.03%
Temporary Services	2,128.76	5,000.00	-2,871.24	42.58%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	298.00	3,600.00	-3,302.00	8.28%
Wildland Vegetation Mgmt	0.00	8,063.00	-8,063.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	393,070.97	4,667,115.00	-4,274,044.03	8.42%
COMMUNITY SERVICE ACTIVITIES				
Public Education	992.20	15,000.00	-14,007.80	6.62%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	4,244.00	-4,244.00	0.0%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	0.00	5,500.00	-5,500.00	0.0%
Firesafe Planting Grants	0.00	10,000.00	-10,000.00	0.0%
Community Sandbags	0.00	3,500.00	-3,500.00	0.0%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	992.20	43,744.00	-42,751.80	2.27%
DISTRICT ACTIVITIES				
Professional Development	0.00	5,000.00	-5,000.00	0.0%
Office				
Internet	0.00	4,120.00	-4,120.00	0.0%
Office Equipment	0.00	500.00	-500.00	0.0%
Office Expense	987.65	4,000.00	-3,012.35	24.69%
Office Supplies	487.26	1,236.00	-748.74	39.42%
Telephone	82.26	1,030.00	-947.74	7.99%
Office- Other	0.00	530.00	-530.00	0.0%
Total Office	1,557.17	11,416.00	-9,858.83	13.64%
Election	0.00	5,858.00	-5,858.00	0.0%
Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	0.0%
Firefighters' Expenses	0.00	5,000.00	-5,000.00	0.0%
Staff Appreciation	0.00	2,500.00	-2,500.00	0.0%
Memberships	0.00	9,500.00	-9,500.00	0.0%
Building Maintenance				
Gardening service	0.00	2,400.00	-2,400.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	0.00	2,200.00	-2,200.00	0.0%
Janitorial Service	0.00	2,400.00	-2,400.00	0.0%
Miscellaneous Maint.	168.00	5,000.00	-4,832.00	3.36%
Total Building Maintenance	168.00	13,500.00	-13,332.00	1.24%
Building Utilities/Service				
Refuse Collection	541.64	3,090.00	-2,548.36	17.53%
Gas and Electric	2,946.45	12,000.00	-9,053.55	24.55%
Water/Sewer	0.00	5,000.00	-5,000.00	0.0%
Building Utilities/Service - Other	76.99	1,000.00	-923.01	7.7%

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

	<u>Jul 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Building Utilities/Service	3,565.08	21,090.00	-17,524.92	16.9%
Total DISTRICT ACTIVITIES	<u>5,290.25</u>	<u>75,364.00</u>	<u>-70,073.75</u>	<u>7.02%</u>
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	<u>403,531.37</u>	<u>5,063,520.00</u>	<u>-4,659,988.63</u>	<u>7.97%</u>
Net Ordinary Income	4,852,012.04	1,151,667.00	3,700,345.04	421.3%
Net Income	<u>4,852,012.04</u>	<u>1,151,667.00</u>	<u>3,700,345.04</u>	<u>421.3%</u>

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of August 31, 2024**

Current Cash and Investments

Cash Balance		<u>Comments</u>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	197,404.06	Balance as of 08/31/2024
General Fund	939,440.10	Balance as of 08/31/2024
Special Tax Fund	196,415.72	Balance as of 08/31/2024
Capital Fund	219,632.00	Balance as of 08/31/2024
Total Cash Balance	<u>1,553,091.88</u>	
Investments		
LAIF Balance	4,590,210.31	Balance as of 08/31/2024
Total Investments	<u>4,590,210.31</u>	
Total Current Cash and Investments	<u><u>6,143,302.19</u></u>	

Kensington Fire Protection District
Balance Sheet Prev Year Comparison
As of August 31, 2024

09/12/24

Accrual Basis

	Aug 31, 24	Aug 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	197,404.06	145,139.95	52,264.11
General Fund			
FMV General	-77,941.00	-77,941.00	0.00
General Fund - Other	1,017,381.10	5,097,584.12	-4,080,203.02
Total General Fund	939,440.10	5,019,643.12	-4,080,203.02
Special Tax Fund			
FMV Special Tax	-2,639.00	-2,639.00	0.00
Special Tax Fund - Other	199,054.72	200,415.72	-1,361.00
Total Special Tax Fund	196,415.72	197,776.72	-1,361.00
Capital Fund			
FMV Capital	-15,375.00	-15,375.00	0.00
Capital Fund - Other	235,007.00	669,678.28	-434,671.28
Total Capital Fund	219,632.00	654,303.28	-434,671.28
Total Checking/Savings	1,553,091.88	6,017,063.07	-4,463,971.19
Accounts Receivable			
Accounts Receivable	479,377.17	479,377.17	0.00
Advance on Taxes	5,083,995.08	4,931,280.96	152,714.12
Advance on Supplemental Taxes	171,431.98	67,983.45	103,448.53
Total Accounts Receivable	5,734,804.23	5,478,641.58	256,162.65
Other Current Assets			
Prepaid Exp.	6,110.33	4,621.51	1,488.82
Prepaid CERBT - Retiree Trust	508,252.48	508,252.48	0.00
Investments			
FMV Adjustment	-41,029.27	-41,029.27	0.00
LAIF Balance	4,631,239.58	24,989.81	4,606,249.77
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00
Total Investments	4,590,210.31	3,483,960.54	1,106,249.77
Total Other Current Assets	5,104,573.12	3,996,834.53	1,107,738.59
Total Current Assets	12,392,469.23	15,492,539.18	-3,100,069.95
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,818,946.43	1,793,890.43	25,056.00
Accumulated Depreciation-Equip	-911,477.25	-911,477.25	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,342,172.17	-1,342,172.17	0.00
Current Capital Outlay			
PSB Renovation Legal	194.40	0.00	194.40
PSB Renovation Soft Costs	1,508,588.16	1,006,766.97	501,821.19
PSB Renovation Hard Cost	6,206,121.54	1,760,787.61	4,445,333.93
Temp Facility - Soft Costs	261,739.37	261,739.37	0.00
Temp Facilities - Hard Costs	608,501.11	600,096.82	8,404.29
Temp Facilities - Lot Rental	29,842.00	16,400.00	13,442.00
Temp Facilities - Modular	84,746.24	39,711.20	45,035.04
Temp Facilities - Admin Sublet	58,525.20	31,701.15	26,824.05
Temp Facilities - Relocation	48,327.79	36,872.09	11,455.70
Firefighters Qtrs/Equip	18,801.42	0.00	18,801.42
Public Safety Building PreConst	3,260.00	0.00	3,260.00
Total Current Capital Outlay	8,828,647.23	3,754,075.21	5,074,572.02
Total Fixed Assets	10,791,325.50	5,691,697.48	5,099,628.02

Kensington Fire Protection District
Balance Sheet Prev Year Comparison
As of August 31, 2024

09/12/24

Accrual Basis

	Aug 31, 24	Aug 31, 23	\$ Change
Other Assets			
Deferred Outflow of Res. - OPEB	133,200.00	133,200.00	0.00
Total Other Assets	133,200.00	133,200.00	0.00
TOTAL ASSETS	23,316,994.73	21,317,436.66	1,999,558.07
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	11,759.83	901,357.19	-889,597.36
Due to Other - Issued by CCC	1,466,935.79	81,327.01	1,385,608.78
Due To Other Funds	-316,406.06	0.00	-316,406.06
Accounts Payable	697.24	1,297.24	-600.00
Total Accounts Payable	1,162,986.80	983,981.44	179,005.36
Other Current Liabilities			
Interest Payable	29,304.00	29,304.00	0.00
PSB Renovation Loan	2,609,951.44	2,160,000.00	449,951.44
Total Other Current Liabilities	2,639,255.44	2,189,304.00	449,951.44
Total Current Liabilities	3,802,242.24	3,173,285.44	628,956.80
Long Term Liabilities			
El Cerrito Reconciliation Liab.	187,870.08	187,870.08	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	187,870.22	187,870.22	0.00
Total Liabilities	3,990,112.46	3,361,155.66	628,956.80
Equity			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,660.76	3,213,660.76	0.00
Fund Equity - Special Revenue	109,075.00	109,075.00	0.00
Fund Equity - Gen Fixed Asset	2,222,992.01	2,222,992.01	0.00
Fund Equity	5,347,103.44	4,377,127.44	969,976.00
Net Income	4,544,555.06	4,143,929.79	400,625.27
Total Equity	19,326,882.27	17,956,281.00	1,370,601.27
TOTAL LIABILITIES & EQUITY	23,316,994.73	21,317,436.66	1,999,558.07

**Kensington Fire Protection District
Profit & Loss Prev Year Comparison
July through August 2024**

09/12/24

Accrual Basis

	Jul - Aug 24	Jul - Aug 23	\$ Change
Ordinary Income/Expense			
Income			
Property Taxes	5,209,259.62	4,931,281.77	277,977.85
Other Tax Income	172.03	0.00	172.03
Interest Income	46,111.76	194.68	45,917.08
CERBT Reimbursement	59,443.89	0.00	59,443.89
Total Income	5,314,987.30	4,931,476.45	383,510.85
Gross Profit	5,314,987.30	4,931,476.45	383,510.85
Expense			
Staff			
Wages	0.00	24,711.26	-24,711.26
Payroll Taxes	0.00	-201.79	201.79
Payroll Processing	75.00	436.28	-361.28
Total Staff	75.00	24,945.75	-24,870.75
RETIREE MEDICAL BENEFITS			
PERS Medical	7,319.06	7,887.94	-568.88
Delta Dental	1,648.62	1,897.58	-248.96
Vision Care	516.96	646.20	-129.24
Total RETIREE MEDICAL BENEFITS	9,484.64	10,431.72	-947.08
OUTSIDE PROFESSIONAL SERVICES			
District Administration	2,548.91	0.00	2,548.91
Operational Consultant	15,630.00	0.00	15,630.00
Crime Insurance Policy	0.00	153.16	-153.16
Nixle Fee	0.00	3,182.70	-3,182.70
Emergency Prep Coordinator	8,723.20	17,932.29	-9,209.09
Accounting	0.00	6,000.00	-6,000.00
Actuarial Valuation	3,000.00	0.00	3,000.00
Contra Costa County Expenses	40.01	322.00	-281.99
EI Cerrito Contract Fee	720,109.50	691,161.38	28,948.12
EI Cerrito Reconciliation(s)	-7,144.27	12,925.66	-20,069.93
IT Services and Equipment	4,725.00	2,725.00	2,000.00
Legal Fees	2,043.36	134.46	1,908.90
Recruitment	0.00	8,706.00	-8,706.00
Website Development/Maintenance	298.00	596.00	-298.00
Total OUTSIDE PROFESSIONAL SERVICES	749,973.71	743,838.65	6,135.06
COMMUNITY SERVICE ACTIVITIES			
Public Education	992.20	1,167.17	-174.97
Community Shredder	0.00	647.00	-647.00
Total COMMUNITY SERVICE ACTIVITIES	992.20	1,814.17	-821.97
DISTRICT ACTIVITIES			
Professional Development	0.00	1,066.96	-1,066.96
Office			
Internet	400.06	403.50	-3.44
Office Equipment	60.60	314.29	-253.69
Office Expense	1,473.89	1,077.58	396.31
Office Supplies	945.65	0.00	945.65
Telephone	249.52	191.71	57.81
Total Office	3,129.72	1,987.08	1,142.64
Memberships	0.00	1,468.34	-1,468.34
Building Maintenance			
Miscellaneous Maint.	336.00	314.00	22.00
Total Building Maintenance	336.00	314.00	22.00

09/12/24

**Kensington Fire Protection District
Profit & Loss Prev Year Comparison
July through August 2024**

Accrual Basis

	Jul - Aug 24	Jul - Aug 23	\$ Change
Building Utilities/Service			
Refuse Collection	541.64	515.52	26.12
Gas and Electric	5,467.06	766.51	4,700.55
Water/Sewer	278.29	257.98	20.31
Building Utilities/Service - Other	153.98	139.98	14.00
Total Building Utilities/Service	<u>6,440.97</u>	<u>1,679.99</u>	<u>4,760.98</u>
Total DISTRICT ACTIVITIES	<u>9,906.69</u>	<u>6,516.37</u>	<u>3,390.32</u>
Total Expense	<u>770,432.24</u>	<u>787,546.66</u>	<u>-17,114.42</u>
Net Ordinary Income	<u>4,544,555.06</u>	<u>4,143,929.79</u>	<u>400,625.27</u>
Net Income	<u><u>4,544,555.06</u></u>	<u><u>4,143,929.79</u></u>	<u><u>400,625.27</u></u>

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

	<u>Jul - Aug 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	5,209,259.62	5,694,051.00	-484,791.38	91.49%
Special Taxes	0.00	201,000.00	-201,000.00	0.0%
Other Tax Income	172.03	25,000.00	-24,827.97	0.69%
Interest Income	46,111.76	232,136.00	-186,024.24	19.86%
CERBT Reimbursement	59,443.89	61,000.00	-1,556.11	97.45%
Salary Reimbursement Agreement	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
Total Income	<u>5,314,987.30</u>	<u>6,215,187.00</u>	<u>-900,199.70</u>	<u>85.52%</u>
Gross Profit	5,314,987.30	6,215,187.00	-900,199.70	85.52%
Expense				
Staff				
Wages	0.00	166,400.00	-166,400.00	0.0%
Vacation Wages	0.00	5,000.00	-5,000.00	0.0%
Medical/dental ins compensation	0.00	6,000.00	-6,000.00	0.0%
Payroll Taxes	0.00	12,730.00	-12,730.00	0.0%
Workers Compensation/Life Ins	0.00	3,224.00	-3,224.00	0.0%
Payroll Processing	75.00	2,943.00	-2,868.00	2.55%
Total Staff	<u>75.00</u>	<u>196,297.00</u>	<u>-196,222.00</u>	<u>0.04%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	7,319.06	48,000.00	-40,680.94	15.25%
Delta Dental	1,648.62	10,000.00	-8,351.38	16.49%
Vision Care	516.96	3,000.00	-2,483.04	17.23%
Total RETIREE MEDICAL BENEFITS	<u>9,484.64</u>	<u>61,000.00</u>	<u>-51,515.36</u>	<u>15.55%</u>
OUTSIDE PROFESSIONAL SERVICES				
Fiscal Analysis Consultant	0.00	15,000.00	-15,000.00	0.0%
Operational Consultant	15,630.00	52,800.00	-37,170.00	29.6%
Nixle Fee	0.00	3,296.00	-3,296.00	0.0%
Long Term Financial Planner	0.00	2,500.00	-2,500.00	0.0%
Emergency Prep Coordinator	8,723.20	110,935.00	-102,211.80	7.86%
Accounting	0.00	50,000.00	-50,000.00	0.0%
Actuarial Valuation	3,000.00	3,000.00	0.00	100.0%
Audit	0.00	20,500.00	-20,500.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	40.01	41,101.00	-41,060.99	0.1%
El Cerrito Contract Fee	720,109.50	4,320,657.00	-3,600,547.50	16.67%
El Cerrito Reconciliation(s)	-7,144.27	-42,866.00	35,721.73	16.67%
IT Services and Equipment	4,725.00	8,000.00	-3,275.00	59.06%
Fire Abatement Contract	0.00	5,513.00	-5,513.00	0.0%
Fire Engineer Plan Review	0.00	3,000.00	-3,000.00	0.0%
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	0.00	23,866.00	-23,866.00	0.0%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%

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

	Jul - Aug 24	Budget	\$ Over Budget	% of Budget
Legal Fees	2,043.36	12,000.00	-9,956.64	17.03%
Temporary Services	2,548.91	5,000.00	-2,451.09	50.98%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	298.00	3,600.00	-3,302.00	8.28%
Wildland Vegetation Mgmt	0.00	8,063.00	-8,063.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	749,973.71	4,673,115.00	-3,923,141.29	16.05%
COMMUNITY SERVICE ACTIVITIES				
Public Education	992.20	15,000.00	-14,007.80	6.62%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	4,244.00	-4,244.00	0.0%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	0.00	5,500.00	-5,500.00	0.0%
Firesafe Planting Grants	0.00	10,000.00	-10,000.00	0.0%
Community Sandbags	0.00	3,500.00	-3,500.00	0.0%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	992.20	43,744.00	-42,751.80	2.27%
DISTRICT ACTIVITIES				
Professional Development	0.00	5,000.00	-5,000.00	0.0%
Office				
Internet	400.06	4,120.00	-3,719.94	9.71%
Office Equipment	60.60	500.00	-439.40	12.12%
Office Expense	1,473.89	4,000.00	-2,526.11	36.85%
Office Supplies	945.65	1,236.00	-290.35	76.51%
Telephone	249.52	1,030.00	-780.48	24.23%
Office- Other	0.00	530.00	-530.00	0.0%
Total Office	3,129.72	11,416.00	-8,286.28	27.42%
Election	0.00	5,858.00	-5,858.00	0.0%
Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	0.0%
Firefighters' Expenses	0.00	5,000.00	-5,000.00	0.0%
Staff Appreciation	0.00	2,500.00	-2,500.00	0.0%
Memberships	0.00	9,500.00	-9,500.00	0.0%
Building Maintenance				
Gardening service	0.00	2,400.00	-2,400.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	0.00	2,200.00	-2,200.00	0.0%
Janitorial Service	0.00	2,400.00	-2,400.00	0.0%
Miscellaneous Maint.	336.00	5,000.00	-4,664.00	6.72%
Total Building Maintenance	336.00	13,500.00	-13,164.00	2.49%
Building Utilities/Service				
Refuse Collection	541.64	3,090.00	-2,548.36	17.53%
Gas and Electric	5,467.06	12,000.00	-6,532.94	45.56%
Water/Sewer	278.29	5,000.00	-4,721.71	5.57%
Building Utilities/Service - Other	153.98	1,000.00	-846.02	15.4%

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

	<u>Jul - Aug 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Building Utilities/Service	6,440.97	21,090.00	-14,649.03	30.54%
Total DISTRICT ACTIVITIES	9,906.69	75,364.00	-65,457.31	13.15%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	770,432.24	5,069,520.00	-4,299,087.76	15.2%
Net Ordinary Income	4,544,555.06	1,145,667.00	3,398,888.06	396.67%
Net Income	<u>4,544,555.06</u>	<u>1,145,667.00</u>	<u>3,398,888.06</u>	<u>396.67%</u>



EL CERRITO-KENSINGTON FIRE DEPARTMENT

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

DATE: September 11, 2024
TO: Mary Morris-Mayorga: General Manager
FROM: Eric Saylor: Fire Chief
RE: Fire Chief's Report for the September 2024 Fire District Board Meeting

Operations



August 22, Engine 51 C shift (Capt/Paramedic Ciappara, Engineer Clarine, and FF Vernarecci) prevented a grass fire from spreading into a local motel on San Pablo Avenue. Grass fires consist of light and flashy fuels that can quickly spread into nearby structures. A rapid response and attack are required to keep fires from spreading into buildings' eaves and roof vents. E51 arrived on the scene and applied the correct tactics to hold the fire to the hillside and ensure it was entirely out before leaving.



On August 12, The CHP Helicopter (H-30) responded with Kensington-El Cerrito Fire, Berkeley Fire, Moraga-Orinda, and East Bay Regional Parks to a report of a teenager down on a trail in Wildcat Canyon. En route, H-30 pick up Captain Wade and flew to the scene where the hiker was prepped for a hoist rescue. H-30 hoisted Captain Wade and the hiker to a waiting ambulance for transport to a local hospital. Victims in Wildcat Canyon are especially hard to reach due to the lack of roads and frequently require a helicopter. El Cerrito/Kensington Fire Department maintains a group of specially trained firefighters to work off the helicopter and move the victims to an area where ambulances can reach. This was the 86th rescue for H-30 in 2024.



Mission: Protect Lives and Property
Integrity Accountability Teamwork Respect Professionalism



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Training



On August 21, C shift's Chief Torres and Engine 52 (Acting Captain Michalek, Engineer Clarine, and Firefighter Vernarecci) participated in a west county drill depicting a commercial structure fire. Crews from Contra Costa County Fire District, Richmond Fire, and Rodeo-Hercules Fire also participated in the drill. During the drill, Engine 52 assisted with performing a fire attack and search, finding two simulated victims. Once the victims were removed, E52 was reassigned to rescue a trapped firefighter in the building. Commercial building fires are especially dangerous for firefighters and are a constant threat to life. Our fighter's first priority is rescuing civilians, but they are also always ready to go back into the building to rescue one of our own.

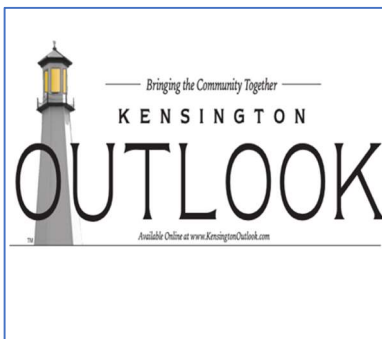


On August 20, the El Cerrito-Kensington C shift crews, led by Chief Torres, practiced a large area search and victim recovery in a downslope home in El Cerrito. Downslope homes are two-story homes built on a hillside, and the front door is on the second floor. Downslope homes offer challenges to occupants and firefighters during a fire as all the heat, smoke, and flames are drawn to the front door once it is opened. Firefighters have to implement unique tactics in these homes to get occupants out alive while surviving the fire attack and search themselves. Our fire crews pride themselves on being downslope home experts and are always looking to improve their skills.

Public Outreach



The El Cerrito-Kensington Fire Department is accepting registration for CERT classes that begin on October 2, 2024. The registration form can be found at <https://www.el-cerrito.org/577/Register-for-Classes>. Classes are filling up fast, so please register ASAP.



In August, Chief Saylor submitted an article in the Kensington Outlook outlining the current insurance crisis in California and its impact on the local region. The article explains how the Insurance Service Office (ISO) scores fire departments and the impact on insurance coverage, including the city of El Cerrito's efforts to score an ISO rating of 1. The article concludes with the importance of maintaining positive relationships with all neighboring agencies and the fire chiefs' continued effort to keep public safety number one. Currently, the fire chiefs in California are watching public disputes such as the one in the city of Placentia and doing everything they can to avoid public safety suffering from political fallout.

Mission: Protect Lives and Property
Integrity Accountability Teamwork Respect Professionalism

Why the ISO Rating—and Standing Together—Is Vital to Kensington

By El Cerrito/Kensington Fire Chief Eric Saylor

The state of California is currently facing an insurance crisis. Fueled by catastrophic fires, climate change, and increased reconstruction costs, many insurers are pulling back from the homeowners market—especially for homes on a hillside or near a canyon. State Farm announced that it would not renew 72,000 properties this year in California. Other companies, such as Allstate, are following suit—neighboring communities such as Moraga and Orinda face cancellation rates as high as 60 percent.

As insurance companies evaluate their risk, one of the significant things they consider is the local fire department. The Insurance Service Office (ISO) scores fire departments nationwide based on several factors, resulting in an ISO rating or class. Through the Public Protection Classification (PPC) program, the ISO evaluates roughly 47,500 fire departments in the United States, assigning a rating from 1 to 10, with 1 being the highest. The rating system is robust and stringent; less than 1 percent of fire departments achieve a rating of 1. Insurance companies rely on the ISO rating because statistical data on insurance losses prove a relationship between exceptional fire protection and low fire losses.

Insurance companies use the ISO rating to establish premiums. Insurance companies tend to offer lower premiums in communities with higher ratings because a department's rating is a proven and reliable predictor of future fire losses. The ISO rating directly impacts the insurability and premiums of Kensington residents.

The El Cerrito/Kensington Fire Department ISO rating is 1, the highest achievable score. EC/KFD is the only department in the region with a rating of 1, including Oakland, Berkeley, Richmond, and San Francisco Fire. The rating is based on training events, training records, staffing levels, equipment levels, equipment maintenance, water supply testing, and prevention efforts.

Our current rating directly results from the residents of El Cerrito making significant investments in its fire department since the 1980s, starting with El Cerrito's robust records management system (RMS), which was cutting-edge at the time. The RMS allowed for recording training events, equipment maintenance, water supply testing, and firefighter certificates. In addition, purchasing the truck at Station 51 and the rescue trailer at Station 52 via a federal grant helped the score. Finally, the robust inspection and weed abatement program El Cerrito started over 25 years ago pushed the rating into a Class 1. El Cerrito's inspection program was ahead of its time, implementing requirements similar to Zone 1 and Zone 2 long before they became law in 2021 via AB 3074.

The community of Kensington inherits the ISO 1 rating through the service contract. Since the advent of the contract in 1995, the citizens of El Cerrito assumed they were mainly supplementing fire protection in Kensington via their tax dollars, but they also understood it was the right thing to do, just like the residents of Richmond help El Cerrito with its Hazmat and Medium Rescue units that El Cerrito could never afford. Just like residents of Albany help by providing access to their only ambulance when our residents need help. Just like Contra Costa Fire provides arson investigation and equipment loans free of charge to ensure our safety. Every community in the East Bay is connected, and we all succeed together or fail alone.

And although the relationships between communities are vital, they are also fragile. Fire service veterans have witnessed uninformed or malicious statements by elected officials undermine formal and informal relationships. Petty arguments and misunderstandings can lead to attempts to close borders or delay responses. The result is almost always death and property loss far outweighing any meager gains. For this reason, local fire chiefs constantly collaborate to keep our communities safe, regardless of the political environment. We understand that the fire service is not a business but a critical infrastructure everyone shares. It is our partnerships that allow our community to thrive. It is our partnerships that allow our staff to focus on maintaining an ISO class 1 rating—and that rating has the largest impact on the insurance crisis any fire department can bring.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: August 21, 2024
TO: Board of Directors
RE: Strategic Planning District Goals and Initiatives
SUBMITTED BY: Mary A. Morris-Mayorga, Consultant

Recommended Action

Staff recommends the Board review and discuss the updated strategic planning goals, then consider the following potential actions:

- Approve the strategic planning goals (as written or with revisions);
- Direct staff to update Policy 0010 Goals for a first reading at the September meeting; and/or
- Provide other direction to staff as determined by the Board.

Background

The Board of Directors met on April 24, 2024, and May 6, 2024 to discuss strategic planning goals. An Ad Hoc Committee for Goals was formed to organize and condense the broad list of goals for additional Board discussion. The Committee provided a consolidated list with a proposed update to the Policy on Goals for the Board's review, discussion, and direction, initially at the June 19, 2024 meeting.

At the Board of Directors meeting on July 17, 2024, the Board directed staff to further refine the wording to bring back to the Board. Using the combination of condensed goals from the committee and director requested goals/initiatives, the document has been revised as follows:

- Introduction Page - listed the existing mission, objectives, and definition of terms (goals, initiatives, action steps).
- Goals - streamlined wording to serve as overarching goals which can be used to update *Policy 0010 Goals*;
- Initiatives - refined the wording to be less implementation in nature; and
- Action Items - listed key steps to support the initiatives.

For ease of reference to facilitate discussion, I retained the director requested initiatives and existing associated goals below the shaded area. In comparing other agency strategic planning efforts, goals appeared broad and briefly worded so this approach seemed to work well. This current draft is provided for Board discussion, feedback, further direction, and/or approval.

Fiscal Impact

Costs of strategic planning goals and initiatives would be incorporated into the budget as determined.

Attachment: Strategic Planning Goals and Initiatives (Draft)
Policy 0010 Goals (existing and example revised)



Kensington Fire Protection District Strategic Planning Goals and Initiatives

August 21, 2024

Mission Statement

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.

Objectives (Policy 0005)

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

Definitions

This strategic planning document includes three major components:

- Goals: organizational goals are broad with a long-term focus that serve as the foundation for guiding and setting strategic initiatives.
- Initiatives: subordinate to a goal, this identifies major efforts to accomplish the goal(s).
- Action Items: the smallest component of the strategic plan where critical tasks are identified to meet an initiative or goal.

Goal 1 – Mitigate wildfire risk through vegetation management

Initiative	Action Items
Prioritize a plan for reducing fire risk along and within Kensington’s borders	<ul style="list-style-type: none"> • Establish short-term and 3-year goals, to be developed with EBRPD, with progress reviewed at least quarterly • Form a subcommittee to manage partnership with EBRPD and other agencies • Include annual budget funding to support efforts in coordination with EBRPD • Leverage partnerships between KFPD, El Cerrito, and external agencies to share fuel threats and successes • Regular engagement with existing efforts in the community engaged with fire mitigation
Elevate issue of vegetation management within the town as a priority for Kensington	<ul style="list-style-type: none"> • Support, through public education, the need for and benefits of vegetation management and home hardening • Revisit process for supporting replanting and vegetation removal efforts within Kensington (e.g. with grants, donations) • Support ongoing and developing Firewise efforts within the community

Director Requested Initiatives:

- Develop a comprehensive plan, integrating EBRPD, El Cerrito, Berkeley, and Richmond as needed, which can be used as a basis for grant applications and actionable work. DL
- Establish a fund whereby citizens can make tax-deductible donations to promote the district’s planned vegetation management. DL
- Consider the formation of a dedicated subcommittee to establish and manage partnership of fire prevention efforts with EBRP and WCCCSO along the ridgeline. RA
- Strengthen the relationship and deepen the engagement between the Kensington Fire Protection District (KFPD) board of directors and the KFPD manager with the El Cerrito - Kensington Fire Chief in order to work together on relationships with East Bay Regional Park and other fire agencies with fire fuel threats and concerns similar to Kensington. JS
- Work with El Cerrito fire department on possible cost cutting measures and improvements in fire prevention in Tilden Park and reduced fire risk on Kensington residential properties. JW
- Establish a fire hazard reduction program with East Bay Regional Park District and budget at least \$100,000 annually to reduce fire risk JW
- Establish a “top-three” prioritized list for vegetation management issues to be reviewed at each board meeting (what, when, where, how) – propose two of these be ridgeline brush management and communication to upper Kensington property owners with vegetation management issues. RA

Existing Related 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.

Goal 2 – Enhance emergency preparedness through external engagement

Initiative	Action Items
Facilitate coordinated emergency preparedness and planning	<ul style="list-style-type: none"> • Assess the potential to form a joint Emergency Preparedness Committee (EPC) relationship with KPPCSD • Support the Community Emergency Response Team (CERT) and other groups as identified for community awareness and preparedness • Engage with external partners (e.g. Contra Costa County, neighbor agencies) for coordinated planning
Refine the role of Emergency Preparedness Coordinator to serve the evolving needs of the District	<ul style="list-style-type: none"> • Implement enhanced utilization of the EP Coordinator by El Cerrito-Kensington Fire when practical • Identify and coordinate certification and training program(s) for the District and community

Director Requested Initiatives:

- Move EPC to a committee under both KPPCSD and KFPD with at least one director - and ideally two - from each board participating in it. DM
- Approach KPPCSD with a goal of establishing a standing joint evacuation preparedness committee to enhance community ability to evacuate in the event of an emergency. RA
- That the district consider each natural hazard it faces proportionally to the risk: fire (including wildfire), earthquake, landslide, fire following earthquake, earthquake induced landslides, severe weather, flooding, etc. and do something every month about each one. DM
- Identify and pursue appropriate certification and training, along with more robust board of director advisory oversight, for an ongoing emergency preparedness coordinator role. JS

Existing Related Goals:

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.

Goal 3 – Commit to excellent service delivery through best practices	
Initiative	Action Items
Seek and maintain District certifications	<ul style="list-style-type: none"> • Establish and maintain strategic initiatives • Enhance Board and staff collaboration and communication • Improve Board member access to resources for training • Review and realign staffing and committee structures with strategic goals and initiatives
Support identification of revenue enhancement(s)	<ul style="list-style-type: none"> • Identify potential grant funding opportunities • Establish list of potential grant funded projects or programs • Prepare for application of grant funding opportunities • Evaluate fees for potential adoption or revision

Director Requested Initiatives:

- To enhance the district’s reputation, aggressively pursue and continuously maintain the Kensington Fire Protection District of Distinction certificate through timely board member training and satisfaction of all administrative requirements. JS
- To recruit and retain top quality staff, strategically align the Kensington Fire Protection District staffing structure, including number of employees and desired expertise, with the District’s strategic goals and objectives. JS
- Identify steps the district can take to promote insurance renewals. DL
- Improving communication between GM and board with district news as it happens - say, update emails. DM
- Improve communication between board members, provide more ways to engage with each other without violating the Brown Act. Bulletin board? Jam board? DM
- Keep many goals already established in the policy handbook and specify how they can be accomplished. Communicate those goals and plans for their accomplishment to the public/engage the public more. DM
- Revisit Policies and Procedures manual on the topic of volunteer participation on district subcommittees with a goal of expanding the use (if possible and prudent). RA
- Establish clear “rapid-response” mechanism for responding to grant opportunities. RA
- Take the necessary steps to obtain government grants for the reduction of fire risks similar to grants awarded nearby communities by Con Fire, Measure C and the Dept. of Forestry. JW

Existing Related Goals:

Continued implementation of upgraded computer-based systems for records and reports.

Continuously improve access to and utilization of fire service weather information network.

Maintain a program to identify and obtain grant funding to support and enhance the District’s fire protection services.

Prudently manage District funds.

Goal 4 – Create strategic intergovernmental alliances

Initiative	Action Items
Invest in a strong working relationship with the KPPCSD	<ul style="list-style-type: none"> • Develop a collaborative Public Safety mindset and identify unified actions to address the needs of Kensington • Support the fiscal analysis related to the study of a potential unified district structure
Strengthen ambulance and dispatch services	<ul style="list-style-type: none"> • Explore strategic alliances with other fire and emergency medical agencies west of the East Bay Hills
Evaluate opportunities for cost-saving and/or service-enhancing programs with agencies in surrounding areas	<ul style="list-style-type: none"> • Identify inter-agency contracts, demonstration projects, or joint powers agreements

Director Requested Initiatives:

- Explore strategic synergies with El Cerrito Fire Department and other fire agencies for administrative and emergency coordination staffing, including possible inter-agency contracts, demonstration projects, or joint powers agreements. JS
- Support Ridgeline Financial Analysis and engage in good faith in the near term with KPPCSD to provide necessary framing for a unified district structure. RA
- Develop and maintain a strong working relationship and active communication with the KPPCSD and hold at least two joint meetings/year. Discuss each district's needs and goals, financing issues, and how each district can support them all of them. DM
- Make ambulance service improvements in the district. DL
- Explore strategic alliances with other fire and emergency medical agencies west of the East Bay Hills to strengthen ambulance service and integrate dispatch service, including across the West Contra Costa and the Alameda County line. JS

Existing Related Goals:

Maintain enhanced personnel skill levels in wildland firefighting and incident command by continued participation in area-wide wildland fire response training exercises.

Provide hazardous materials response training to meet annual mandated requirements and to ensure efficient operations with the Richmond Fire Department Hazardous Materials Response Team.

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.

Goal 5 – Invest in infrastructure to strengthen service delivery to the community

Initiative	Action items
Review potential infrastructure investments to augment the district’s public safety mandate	<ul style="list-style-type: none"> • Update current water system improvement plan; identify remaining areas that could benefit from upgrading • Evaluate hydrant proximity to Hilltop School and Tilden park; identify areas of need
Support Red-Flag-Day/wildfire evaluation and planning support efforts	<ul style="list-style-type: none"> • Engage with other agencies (KPPCSD, County) on: <ul style="list-style-type: none"> - emergency vehicle access routes to the Kensington interface with Tilden Park - traffic control, parking regulation and evacuation protocols

Director Requested Initiatives:

- Review recent (water) system improvements and determine next steps. DL
- Add additional fire hydrants adjacent to Tilden Park, better emergency vehicle access to the park and cul-de-sac turn around at Lake Drive. JW
- Establish a path of travel for emergency access vehicles to reach the Tilden park interface. Budget sufficient money to widen streets used for emergency vehicles and Kensington home owner access. JW
- Install an emergency traffic signal at Arlington and Sunset and realign current access route. JW

Existing Related Goals:

Maintain Fire Station No. 55’s functional adequacy and seismic structural integrity.

Manage and implement capital projects to provide adequate fire flow throughout Kensington.

KENSINGTON FIRE PROTECTION DISTRICT POLICY MANUAL

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. 65'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.

KENSINGTON FIRE PROTECTION DISTRICT POLICY MANUAL

Goals *(example with updated goal wording)*

Mitigate wildfire risk through vegetation management.

Enhance emergency preparedness through external engagement.

Commit to excellent service delivery through best practices.

Create strategic intergovernmental alliances.

Invest in infrastructure to strengthen service delivery to the community.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: Renewal of Emergency Preparedness Coordinator Contract
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends that the Board review and consider approval of the Consultant Agreement for Altivu to provide Emergency Preparedness Coordinator services from October 1, 2024 through June 30, 2025.

Background

The annual contract for Altivu to provide Emergency Preparedness Coordinator services expired June 30, 2024 which was extended through September 30, 2024.

Staff has worked with legal counsel on a time and materials style contract which is attached. Several exhibits have been incorporated into the consulting services agreement which include:

- Scope of Services
- Fee Schedule
- Invoice Billing Sample

In an effort to streamline this cost in the future, staff will work with Altivu to establish templates which would allow District administrative staff to utilize and maintain these at a reduced cost.

Fiscal Impact

The Fiscal Year 2024-25 Budget contains funds in the amount of \$110,935 for the Emergency Preparedness Coordinator consulting contract.

Attachments:

Altivu Emergency Preparedness Coordinator Consultant Agreement



KENSINGTON FIRE PROTECTION DISTRICT CONSULTANT AGREEMENT

DATE: 10/1/2024

PARTIES: KFPD: Kensington Fire Protection District
217 Arlington Ave.
Kensington CA 94707

CONSULTANT: Altivu

The Parties agree as follows:

1. Priority of Documents:

Each of the items listed below is hereby incorporated into this Agreement by this reference. In the event of an inconsistency in this Agreement, the inconsistency shall be resolved by giving precedence in the following order:

A. Applicable Federal and State of California statutes and regulations, this Agreement and its exhibits.

2. Scope of Professional Services:

CONSULTANT agrees to provide emergency preparedness coordinator services per Exhibit A: Scope of Services ("Work").

3. Term of Agreement:

This Agreement shall commence on October 1, 2024 and continue until June 30, 2025, unless this Agreement is terminated earlier as provided herein under paragraph 15.

4. Compensation:

The compensation paid for services performed by CONSULTANT pursuant to this Agreement shall be in accordance with Exhibit B: Fee Schedule ("Fees") with a total not-to-exceed amount of \$81,242. Payments shall be made within 30 days of receipt of invoice from CONSULTANT.

5. Expense Reimbursement:

KFPD shall reimburse CONSULTANT for actual expenses incurred in the course of the Work, such as advertising, reasonable and necessary travel, sourcing, support services, background checks and other related items, as well as costs specifically incurred for the performance of services, such as telecommunications, cellular phone, insurance, postage, and photocopying provided such expenses do not exceed \$1,000.

6. Standard of Performance:

CONSULTANT shall perform all Work in a first-class manner in conformance with the standards of quality normally observed by a person practicing in CONSULTANT's profession.

7. Inspection:

All Work performed and materials (if any) provided by CONSULTANT shall be subject to inspection and approval by KFPD.

8. Invoicing:

CONSULTANT shall submit each invoice by email to ap@kensingtonfire.org in the format included as Exhibit C: Billing. All invoices must reference this contract by the name of the parties and date executed, service performed.

9. Consultant's Status:

In the performance of work, duties and obligations imposed by this Agreement, the CONSULTANT is at all times acting as an Independent Contractor practicing his or her profession and not as an employee of the KFPD. CONSULTANT shall perform the CONSULTANT's work in accordance with currently approved methods and standards of practice in the CONSULTANT's professional specialty. The CONSULTANT shall not have any claim under this Agreement or otherwise against KFPD for vacation, sick leave, retirement benefits, social security or worker's compensation benefits. The CONSULTANT shall be responsible for federal and state payroll taxes such as social security and unemployment. KFPD will issue a form 1099 at year-end for fees earned.

10. Assignments:

Inasmuch as this Agreement is intended to secure the specialized services of the CONSULTANT, CONSULTANT may not assign, transfer, delegate or subcontract their obligation herein without the prior written consent of KFPD. Any such assignment, transfer, delegation or subcontract without the prior written consent shall be considered null and void.

11. Non-Exclusive Rights:

This Agreement does not grant to CONSULTANT any exclusive privileges or rights to provide services to KFPD. CONSULTANT may contract with other agencies, private companies or individuals for similar services.

12. Compliance:

CONSULTANT shall comply with all Federal, State and local laws, regulations and requirements necessary for the provision of contracted services. Furthermore, CONSULTANT shall comply with all laws applicable to wages and hours of employment, occupational safety, and to fire safety, health and sanitation.

CONSULTANT represents and warrants that CONSULTANT possesses all licenses, permits, and qualifications legally required for the performance of the Work. CONSULTANT shall, at CONSULTANT's sole cost and expense, maintain all such licenses, permits and qualifications in full force and effect throughout the term of this Agreement.

13. Indemnification, Hold Harmless and Defense:

CONSULTANT shall indemnify, defend with counsel acceptable to KFPD, and hold harmless KFPD and its officers, elected officials, employees, agents and volunteers from and against any and all liability, loss, damage, claims, expenses, and costs (including without limitation, attorney's fees and costs and fees of litigation) (collectively, "Liability") of every nature arising out of or in connection with CONSULTANT's performance of the services called for or its failure to comply with any of its obligations contained in this Agreement, except such Liability caused by the sole negligence or willful misconduct of KFPD.

Notwithstanding the forgoing, to the extent this Agreement is a "construction contract" as defined by California Civil Code Section 2782, as may be amended from time to time, such duties of Consultant to indemnify shall not apply when to do so would be prohibited by California Civil Code Section 2782.

CONSULTANT's obligation to defend and indemnify shall not be excused because of CONSULTANT's inability to evaluate Liability or because CONSULTANT evaluates Liability and determines that CONSULTANT is not liable to the claimant. CONSULTANT must respond within 30 days to the tender of any claim for defense and indemnity by the KFPD. If CONSULTANT fails to accept or reject a tender of defense and indemnity within 30 days, in addition to any other remedy authorized by law, so much of the money due to CONSULTANT under and by virtue of this Agreement as shall reasonably be considered necessary by KFPD, may be retained by KFPD until disposition has been made of the claim or suit for damages, or until CONSULTANT accepts or rejects the tender of defense, whichever occurs first.

14. Discrimination:

CONSULTANT shall not discriminate in the provision of service or in the employment of persons engaged in the performance of this Agreement on account of race, color, national origin, ancestry, religion, gender, marital status, sexual orientation, age, physical or mental disability in violation of any applicable local, state or federal laws or regulations.

15. Notices:

Any notice required to be given pursuant to the terms and provisions hereof shall be in writing and shall be effected by personal delivery or by first class mail, registered or certified, postage prepaid, return receipt requested. Unless otherwise designated by either party in writing, such notices shall be mailed as shown on the first page of this Agreement.

16. Termination:

KFPD may cancel this Agreement at any time and without cause upon written notification to CONSULTANT. In the event of termination, CONSULTANT shall be entitled to compensation for undisputed services performed to the effective date of termination.

17. Conflict of Interest Statement:

CONSULTANT covenants that CONSULTANT, its officers or employees or their immediate family, presently has no interest, including, but not limited to, other projects or independent contracts, and shall not acquire any such interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Agreement. CONSULTANT further covenants that in the performance of this Agreement no person having any such interest shall be employed or retained by CONSULTANT under this Agreement. CONSULTANT shall not hire KFPD's employees to perform any portion of the work or services provided for herein including secretarial, clerical and similar incidental services except upon the written approval of KFPD. Performance of services under this Agreement by associates or employees of CONSULTANT shall not relieve CONSULTANT from any responsibility under this Agreement.

18. Drug Free Workplace:

CONSULTANT shall comply with the provisions of Government Code Section 8350 et seq., otherwise known as the Drug-Free Workplace Act.

19. Force Majeure

It is agreed that neither party shall be responsible for delays in delivery or acceptance of delivery or failure to perform when such delay or failure is attributable to Acts of God, war, strikes, riots, lockouts, accidents, rules or regulations of any governmental agencies or other matters or conditions beyond the control of either the seller/contractor or the purchaser.

20. Form Law:

The Laws of the State of California shall govern this Agreement. Venue is Contra Costa County. The provision of this paragraph shall survive expiration or other termination of this Agreement regardless of the cause of such termination.

21. Documents:

All drawings, specifications, documents and other memoranda or writings relating to the work and services hereunder, shall remain or become the property of the KFPD whether executed by or for the CONSULTANT for KFPD, or otherwise by or for the CONSULTANT, or by or for a subcontractor operating under the CONSULTANT'S supervision, or direction, and all such documents and copies thereof shall be returned or transmitted to KFPD forthwith upon termination or completion of the work under this Agreement.

22. Attorneys' Fees:

If a party to this Agreement brings any action, including an action for declaratory relief, to enforce or interpret the provisions of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees in addition to any other relief to which such party may be entitled.

23. Waiver:

No waiver of any breach of any covenant or provision of this Agreement shall be deemed a waiver of any other covenant or provision hereof, and no waiver shall be valid unless in writing and executed by the waiving party. An extension of time for performance of any obligation or act shall not be deemed an extension of the time for performance of any other obligation or act, and no extension shall be valid unless in writing and executed by the waiving party.

24. No Third Party Beneficiaries:

Nothing contained in this Agreement is intended to or shall be deemed to confer upon any person, other than the parties, any rights or remedies hereunder.

25. Headings:

The headings of the sections and exhibits of this Agreement are inserted for convenience only. They do not constitute part of this Agreement and are not to be used in its construction.

26. Non-Liability of Officials, Employees and Agents:

No officer, official, employee or agent of KFPD shall be personally liable to CONSULTANT in the event of any default or breach by KFPD or for any amount which may become due to CONSULTANT pursuant to this Agreement.

27. Entire Agreement and Modification:

This Agreement supersedes all previous Agreements either oral or in writing and constitutes the entire understanding of the parties hereto. No changes, amendments or alterations shall be effective unless in writing and signed by both parties.

IN WITNESS WHEREOF, KFPD and CONSULTANT have executed this Agreement on the day and year first written above.

Consultant

Kensington Fire Protection District

By: _____
Johnny Valenzuela
Altivu

By: _____
Daniel Levine
President, KFPD Board of Directors

Approved as to Form:

By: _____
General Counsel

Consultant Agreement with Altivu
Exhibit A
Scope of Services

Vegetation Management and Wildfire Risk Mitigation

Provide updates/intel reported by local agencies participating in the Hills Emergency Forum Monthly Meetings to identify opportunities for collaborative partnerships.

Agency coordination partnership with Berkeley Fire in Firewise support and involvement with Hills Emergency Forum

Community outreach education and communication Firewise development and agency coordination with Make El Cerrito Fire Safe and Kensington Firewise communities that have relationships and history of working with EBRPD along the Ridgeline.

Coordination with fire prevention officers for ongoing resident support to identify and reduce wildfire risk through vegetation management and home hardening education and available resources ie: Diablo Fire Safe / Kensington Firewise /KFPD Vegetation Grants.

Retool the Kensington Replanting Grant to more effectively remove hazardous vegetation pending additional resources approved by KFPD Board.

Educate the public on the benefits of Firewise community development, assist application filing and provide technical assistance, support firewise leads with community outreach and community engagement effectiveness, coordinate communication and action between residents as a liaison when necessary, facilitate firewise lead meetings/mixers, attend firewise block parties and community education events, interface with regional firesafe/firewise associates, attend relevant California Fire Safe Council meetings, track best practices from statewide firesafe/firewise communities to be used locally.

Emergency Preparedness

Continue coordination with El Cerrito Kensington staff, Berkeley Fire and Contra Costa County Fire Protection District County Coordinator to support Kensington residents in home hardening and removal of hazardous vegetation.

Assist CERT recruitment and programs by posting announcements to the Kensington community and integrating CERT announcements and encouraging participation during Firewise, Neighborhood Block Parties, and other relevant community engagements.

Provide data and community feedback to KFPD Board, El Cerrito Kensington Fire Chief, and Emergency Preparedness Committee to guide purposeful and relevant decision making to align the Fire District's and Emergency Preparedness Committee's mission in support of Kensington residents.

Other District Operations

Continue administrative and public communication tasks to support District Transparency.

Consultant Agreement with Altivu
Exhibit A
Scope of Services

Continue providing Public Information services to the Kensington community and reporting relevant and timely updates to the General Manager, Fire Chief, and Board of Directors.

Through firewise development, emergency preparedness initiatives, data collection, and public awareness campaigns and educational events, position the community to be competitive to receive relevant grants. Continue to forward any grant notifications discovered to the KFPD General Manager for review and consideration.

Increase presence of California Department of Insurance resources and messaging with the community and integrate with Firewise development, home hardening, and hazardous vegetation initiatives.

District Intergovernmental Relations

Continue working with KPPCSD/KPD on public events such as National Night Out, and public awareness campaigns, Neighborhood Emergency Preparedness Block Party events.

Inform the public of area-wide wildfire response training exercises and use the opportunity to remind the public to take steps at home to prepare for wildfire risks evacuation readiness.

Continue working with Contra Costa County Fire Protection District County Coordinator and escalate inquiries to identify opportunities for residents to qualify for Measure X Wildfire Mitigation programs or other resources regionally available.

Consultant Agreement with Altivu
Exhibit B
Fee Schedule

ALTIVU Emergency Preparedness Services Compensation:

Services Category	Description	Rate	Hours	Total
1	Coordinate with local agencies such as; Berkeley Fire, CAL FIRE, East Bay Regional Parks, El Cerrito Kensington Fire, Kensington Police, and other local agencies.	\$57.77	178.00	\$10,283
2	Agency Coordination: <i>Interaction with other local agencies and/or organizations to complete scope of work.</i>	Attend local agency coordination meetings such as Hills Emergency Forum, Firewise Coordinator Meeting, County Coordination meetings		
4		Maintain relationships with local government and nongovernment entities such as: Make EI Cerrito Fire Safe, KARO ECHO, CERT, Diablo Fire Safe Council, California Department of Insurance, etc.		
18		Develop ad hoc preparedness, prevention, emergency, and nonemergency public information messages distributed through print and digital formats including: Kensington Outlook, The Fire Plug, KFPD emails, etc.		
19	Communication / Education: <i>Process and tailor information to inform and educate Kensington residents in support of preparedness and prevention initiatives.</i>	Develop presentations for community preparedness presentations and other related public meetings, such as Zoom or townhalls.		
20		Monitor local agency information for alerts, notifications, and other announcements relevant to the community, and community preparedness.		
21		Manage public outreach campaigns and methods such as doorhanger distribution, signage placement, print distribution, etc.		
22		Develop visual content for use in education and outreach through: photography, graphic design, videography, etc.		
23		Manage and monitor KFPD social media channels and email distribution lists		
25	Community Preparedness: <i>programs and initiatives to improve emergency preparedness.</i>	Plan and manage programs such as National Night Out, Sandbag distribution, Shredding Events, Neighborhood Emergency Preparedness Block Party, etc.		
37		Develop preparedness and prevention campaigns for evacuation readiness, home hardening, community engagement, community chipping, firewise, hazardous vegetation removal, etc.		
38		Assist resident coordination with programs; Community Chipping Day, National Night Out, Neighborhood Emergency Preparedness Block Party, Firewise Development		
46	District Support: <i>Perform tasks to support KFPD operations aligned with the scope of Emergency Preparedness Coordinator services.</i>	Attend monthly and special meetings, conduct reporting, vendor management, document uploads, website updates, email list management, material procurement, etc.		
47		Field inbound calls, provide responses to resident inquiries, and other relevant tasks aligned with scope of services in support of district objectives.		
48	Reimbursables	Reimbursement of expenses (postage, photocopying, etc.)		\$1,000

Total \$81,242

**Exhibit C
Billing**

ALTIVU Agency
954 Randy Way
Brentwood, CA 94513
310-425-9177



Kensington Fire PD
Kensington Fire Protection District

Invoice Number	0825
Date of Issue	09/04/2024
Due Date	09/04/2024
<hr/>	
Amount Due (USD)	\$1,762.26

Description	Rate	Qty	Line Total
Community Preparedness Johnny Valenzuela – Aug 28, 2024	\$51.78	4	\$207.12
Education & Communication Johnny Valenzuela – Aug 29, 2024	\$51.78	3.75	\$194.18
Community Preparedness Johnny Valenzuela – Aug 30, 2024	\$51.78	2	\$103.56
Education & Communication Johnny Valenzuela – Aug 31, 2024	\$51.78	7.75	\$401.30
Education & Communication Johnny Valenzuela – Sep 2, 2024	\$51.78	5.5	\$284.79
Agency Coordination Johnny Valenzuela – Sep 2, 2024	\$51.78	1.2667	\$65.59
Agency Coordination Johnny Valenzuela – Sep 3, 2024	\$51.78	1.9667	\$101.84
Education & Communication Johnny Valenzuela – Sep 3, 2024	\$51.78	7.8	\$403.88



SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

District Transparency Certificate of Excellence

Purpose

To promote transparency in the operations and governance of special districts to the public/constituents and provide special districts with an opportunity to showcase their efforts in transparency.

Valid

3 Years from date of award

Application Cost

FREE

Electronic Filing is preferable

info@sdlf.org

District Receives

- Certificate for display (covering 3 years)
- Press release template
- Recognition on the SDLF website
- Letter to legislators within the district's boundaries announcing the achievement
- Recognition in social media and the CSDA eNews
- Window cling

Basic Requirements

Current Ethics Training for All Board Members *(Government Code Section 53235)*

- Provide names of board members and copies of training certificates along with date completed

Current Harassment Prevention Training for Supervisory and Non-Supervisory Employees

(Government Code section 12950.1; 53237.1)

- Provide training log or certificates confirming completion along with dates completed

Compliance with the Ralph M. Brown Act *(Government Code Section 54950 et. al)*

- Provide copy of current policy related to Brown Act compliance
- Provide copy of a current meeting agenda (including opportunity for public comment)

Adoption of Policy Related to Handling Public Records Act Requests

- Provide copy of current policy

Adoption of Reimbursement Policy, If District Provides Any Reimbursement of Actual and Necessary Expenses

(Government Code Section 53232.2 (b))

- Provide copy of current policy

Annual disclosure of board member or employee reimbursements for individual charges over \$100 for services or products.

This information is to be made available for public inspection. "Individual charge" includes, but is not limited to: one meal, lodging for one day, or transportation. *(Government Code Section 53065.5)*

- Provide copy of the most recent document and how it is accessible <https://www.kensingtonfire.org/disclosure-of-reimbursements>

Timely Annual Filing of State Controller's Special Districts Financial Transactions Report and Compensation Report

(Government Code Section 53891, 53892)

- Provide copy of most recent filings

SDLF staff will verify that district is not listed on the State Controller's 'non-compliance list'

Conduct Audits As Required By Law *(Government Code Section 26909 and 12410.6)*

- Provide copy of most recent audit, management letter, and a description of how/where documents were made available to the public <https://www.kensingtonfire.org/2024-08-21-board-regular-meeting>

Other Policies – Have Current Policies Addressing the Following Areas

Provide copies of each:

- Conflict of Interest
- Provide copies of Form 700 cover sheet for board members and general manager
- Code of Ethics/Values/Norms or Board Conduct
- Financial Reserves Policy
- Records Retention Policy

Website Requirements

Maintain a district website with the following items Required. (provide direct website links for each item) - Required items available to the public:

- Names of board members and their full terms of office to include start and end date <https://www.kensingtonfire.org/board-of-directors>
- Name of general manager and key staff along with contact information <https://www.kensingtonfire.org/administration-79d1b95>
- Election/appointment procedure and deadlines <https://www.kensingtonfire.org/election-procedures>
- Board meeting schedule <https://www.kensingtonfire.org/files/5eedd8274/20230522+Annual+Meeting+Schedule.pdf>
(Regular meeting agendas must be posted 72 hours in advance pursuant to *Government Code Section 54954.2 (a)(1)* and *Government Code Section 54956 (a)*) <https://www.kensingtonfire.org/board-meetings>
- District's mission statement <https://www.kensingtonfire.org/kfpd-mission-statement>
- Description of district's services/functions and service area <https://www.kensingtonfire.org/services>
- Authorizing statute/Enabling Act (Principle Act or Special Act) <https://www.kensingtonfire.org/fire-protection-districts-principle-enabling-act>
- Current district budget https://www.kensingtonfire.org/files/eb3ff581b/20240619+Preliminary+FY2024-2025+Budget_adopted.pdf
- Most recent financial audit https://www.kensingtonfire.org/files/930abb22a/20230621_04j+FY+2021-22+Annual+Audit.pdf
- Archive of Board meeting minutes for at least the last 6 months <https://www.kensingtonfire.org/board-meetings>
- Link to State Controller's webpages for district's reported board member and staff compensation (*Government Code Section 53908*)
- Link to State Controller's webpages for district's reported Financial Transaction Report (*Government Code Section 53891 (a)*)
- Reimbursement and Compensation Policy <https://www.kensingtonfire.org/files/f3222c125/reimbursement+policy-08012017110911.pdf>
- Home page link to agendas/board packets (*Government Code Section 54957.5*) <https://www.kensingtonfire.org/board-meetings>
- SB 272 compliance-enterprise catalogs (*Government Code Section 6270.5*) <https://www.kensingtonfire.org/sb-272-enterprise-system-catalog>

Additional items – website also must include at least 4 of the following items:

- Post board member ethics training certificates <https://www.kensingtonfire.org/board-member-ethics-certificates>
- Picture, biography and e-mail address of board members <https://www.kensingtonfire.org/board-of-directors>
- Last (3) years of audits <https://www.kensingtonfire.org/kensington-fire-district-financial-audits>
- Financial Reserves Policy https://www.kensingtonfire.org/files/648176606/10_Policy+1170+Financial+Reserves.pdf
- Online/downloadable public records act request form <https://www.kensingtonfire.org/public-records-request-policy-of-kensington-fire-protection-district>
- Audio or video recordings of board meetings <https://www.kensingtonfire.org/board-meetings>
- Map of district boundaries/service area <https://www.kensingtonfire.org/service-area-map>
- Link to California Special Districts Association mapping program <https://www.kensingtonfire.org/california-special-districts-association-mapping-program>
- Most recent Municipal Service Review (MSR) and Sphere of Influence (SOI) studies (full document or link to document on another site)
- Link to [www.districtsmakethedifference.org](https://www.contracostalafco.org/municipal_service_reviews/fire_and_emergency_medical_services/CoCo%20Fire%20MSR%20Master%20-%20FINAL.pdf) site or a general description of what a special district is <https://www.kensingtonfire.org/district-transparency>
- Link to most recently filed FPPC forms <https://www.kensingtonfire.org/board-member-ethics-certificates>

Outreach/Best Practices Requirements - (Must complete at least 2 of the following items)

Regular district newsletter or communication (printed and/or electronic) that keeps the public, constituents and elected officials up-to-date on district activities (at least twice annually) <https://www.kensingtonfire.org/the-fire-plug-spring-2023-issue>

- Provide copy of most recent communication and short description on the frequency of the communication, how it's distributed and to whom

Community notification through press release to local media outlet announcing upcoming filing deadline for election or Appointment and process for seeking a position on the district board, prior to that election (or prior to the most recent deadline For consideration of new appointments for those districts with board members appointed to fixed-terms)

- Provide copy of the press release (and the printed article, if available)

Complete salary comparison/benchmarking for district staff positions using a reputable salary survey (at least every 5 years)

- Provide brief description of the survey and process used as well as the general results

Special Community Engagement Project

Designed and completed a special project promoting community engagement with the district (potential projects may be broad in nature or focus on specific issues such as rate-setting, recycled water, identifying community needs, etc.)

- Submit an overview of the community engagement project reviewing the process undertaken and results achieved

Hold annual informational public budget hearings that engage the public (outreach, workshops, etc.) prior to adopting the budget

- Provide copy of most recent public budget hearing notice and agenda

Community Transparency Review

The district would be required to obtain a completed overview checklist from at least 2 of the following individuals (the district may choose to conduct the overview with these individuals simultaneously or separately):

- Chair of the County Civil Grand Jury
- Editor of a reputable local print newspaper (only one may count toward requirement)
- LAFCO Executive Officer
- County Auditor-Controller
- Local Legislator (only one may count toward requirement)
- Executive Director or President of local Chamber of Commerce
- General Manager of a peer agency (special district, city, county, neighborhood association, community organization or county administrative officer)
 - Provide proof of completion signed by individuals completing Community Transparency Review
- President of local Special Districts Chapter or the Chapter designee

- Chair of the County Civil Grand Jury
- Editor of a reputable local print newspaper (only one may count toward requirement)
- LAFCO Executive Officer
- County Auditor-Controller
- Local Legislator (only one may count toward requirement)
- Executive Director or President of local Chamber of Commerce
- General Manager of a peer agency (special district, city, county, neighborhood association, community organization or county administrative officer)
- Provide proof of completion signed by individuals completing Community Transparency Review*
- President of local Special Districts Chapter or the Chapter designee

DISTRICT TRANSPARENCY CERTIFICATE OF EXCELLENCE APPLICATION

SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

District Transparency Certificate of Excellence

Submit Application

Submit this application along with all required documentation to:

Special District Leadership Foundation
 1112 I Street, Suite 200
 Sacramento, CA 95814
 Phone: 916-231-2909 • Fax: 916-442-7889

Electronic filing is preferable.

info@sdlf.org

District:		
Mailing Address:		
City:	State:	Zip:
Contact Name:		
Contact Title:		
Phone:	Fax:	
Email:	Website:	
Assembly Member(s)*:		
Senator*:		
Local Newspaper(s):		
I certify that the information submitted is accurate and complete to the best of my knowledge.		Signature:

**include all state legislators representing the district's area of operation*



SHOWCASE YOUR COMMITMENT TO EXCELLENCE

District of Distinction Application

The District of Distinction is an accreditation program that enables districts to demonstrate to their communities, the media and legislators their commitment to operate in a sound, responsible manner. Districts apply for designation as a District of Distinction by submitting financial audits, policies and procedures and proof of training received by directors and executive staff.

Requirements:

FINANCIAL AUDITS

Districts must demonstrate they undergo regular financial audits, have no major deficiencies and apply any recommendations to future years.

What to submit:

- Copies of the three most recent district audits, including financial statements (3 letters) SAS 114 - *The Auditor's Communication with Those Charged with Governance*, SAS 115 - *The Auditor's Communications on Internal Control Related Matters*, and management letter. Each audit, including findings and recommendations, will be reviewed by a member of the Certification & Audit Review Advisory Committee. Committee members are volunteers from the special district community, including district controllers, directors of finance and CSDM certified general managers.

POLICIES AND PROCEDURES

Districts must demonstrate that their operations conform to all statutes and regulations under state law as reflected in a policies and procedures manual. Policies and procedures should focus on governance, ethics, board conduct, district finances, reserves, reimbursement/compensation, etc.

What to submit:

- Copy of your district's current approved policies and procedures manual.
- Copy of your district's Board minute action adopting and/or having reviewed the policies and procedures manual within the past year.

TRAINING

What to submit:

Documentation showing class attendance, such as certificate of completion for each board member, general manager and other executive staff members (as identified by the board) in the following areas:

- Governance Training:** Six hours of basic governance training. (New board members and executive staff must complete within the past 5 years) *Governance Foundations*, offered by CSDA's Special District Leadership Academy, satisfies this requirement. Other courses may qualify as well, however will need to be submitted for review by SDLF. Also, *Board Member Best Practices* (3 hours) plus 2 approved webinars will satisfy that requirement. Approved webinars are: *Board Member and District Liability Issues*, and *Who Does What? Best Practices in Board Staff Relations*.
*Districts with boards larger than 7 need at least a majority of total board members completing this training requirement.
- Ethics Training:** Documentation verifying completion of AB 1234 ethics compliance training within the last two years.
- Harassment Prevention Training:** Documentation verifying completion of AB 1825 harassment prevention training within the last two years.

OTHER

Districts must also include the following items with the accreditation/re-accreditation application:

What to submit:

- Board of Directors roster
- List of executive staff, including titles
- Completed application for accreditation/re-accreditation
- Accreditation/re-accreditation application fee
- Completed SDLF District Transparency Certificate of Excellence

Who should apply to be a District of Distinction?

Any California special district that wants to demonstrate publicly the effectiveness of its operations. Applying for this designation shows that your district understands and respects the responsibilities inherent to providing essential public services in a fiscally responsible manner.

What does a district receive for completing the program?

Districts of Distinction earn the right to use the program’s seal on district materials and a plaque honoring their accomplishment. SDLF will also send a letter to a local publication and notify legislators on a district’s behalf.

How does a district apply?

Districts interested in earning the Districts of Distinction designation must complete the application and submit it along with the required documentation. Applications must also be accompanied by an application fee.

If my district is a member of the Special District Risk Management Authority (SDRMA), will getting a District of Distinction accreditation save me money on my premiums?

Yes. SDRMA offers Credit Incentive Points (CIPs) if your district earns the District of Distinction accreditation which can provide significant premium discounts. For more information, contact SDRMA at 800.537.7790 or visit www.sdrma.org.

RE-ACCREDITATION

How long is the designation valid?

The Districts of Distinction designation is valid for three years and a district may be re-accredited by submitting the application and all current required documents for review along with the re-accreditation fee.

Fees

The fees are on a sliding scale, based on a district’s budget:

INITIAL ACCREDITATION & RE-ACCREDITATION

Annual operating budget	Fee
\$0-299,999	\$175
\$300,000-749,999	\$200
\$750,000-999,999	\$225
\$1,000,000--2,999,999	\$300
\$3,000,000 or more	\$450

Submit this application along with all required documentation and payment to:

Special District Leadership Foundation
 1112 I Street, Suite 200
 Sacramento, CA 95814
 Phone: 916-231-2909 • Fax: 916-442-7889 • sdlf.org

Electronic filing is preferable.

info@sdlf.org.

District:		
Mailing Address:		
City:	State:	Zip:
Contact Name:	Title:	
Phone:	Fax:	
Email:	Website:	
Assembly Member(s)*:		
Senator*:		
Local Newspaper(s):		
I certify that the information submitted is accurate and complete to the best of my knowledge.		Signature:

SILVER, GOLD OR PLATINUM RECOGNITION

Board Members who have received Certificate in Special District Governance: (attach additional pages if necessary)

	Date:
	Date:
	Date:

General Manager:

- Has completed Certificate in Special District Governance Has completed Certified Special District Manager (CSDM)

PAYMENT

Total: \$	<input type="checkbox"/> Check <input type="checkbox"/> Visa <input type="checkbox"/> Mastercard <input type="checkbox"/> Discover <input type="checkbox"/> American Express
Acct. Name:	Acct. Number:
Expiration Date:	Authorized Signature:



KENSINGTON FIRE PROTECTION DISTRICT

DATE: August 21, 2024

TO: Kensington Fire Protection District Board

RE: Emergency Preparedness Coordinator Report

SUBMITTED BY: Johnny Valenzuela, Emergency Preparedness Coordinator

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

1. Community Event/Engagement

- 8/4/2024 National Night Out Host Material Meeting
- 8/6/2024 National Night Out
- 8/13/2024 Redtail Ridge Firewise Assessment Walk

2. District Communications/ Publications

- 7/22/2024 Nextdoor Fire Hazard Severity Viewer
- 7/24/2024 Nextdoor Maybeck Community Chipping Day
- 8/7/2024 Nextdoor National Night Out 2024
- 8/10/2024 Nextdoor CERT Fall 2024 Course Registration
- 8/14/2024 Facebook CERT Fall 2024 Course Registration
- 8/14/2024 Nextdoor Redtail Ridge Firewise Assessment Walk

3. Initiatives/ Deliverables

- Add resident emails to the Red Flag Warning Email List
- Ongoing Firewise Support
- Organize material distribution for NNO to Block Hosts
- Provide information to inbound calls/email inquiries.
- Develop announcement for Fire Hazard Severity Viewer
- Upload information Fire Hazard Severity Viewer to the KFPD Website
- Develop video re: Maybeck Community Chipping Day
- Develop video re: National Night Out
- Develop CERT announcement and website with registration info for the KFPD website.
- Collaboration to reform the Replanting Grant into a Hazardous Vegetation Removal Grant
- Revise CPR course schedule per Fire Department
- Draft text for Fire Marshal/Inspection process for KFPD website
- Request dead tree removal through EBRPD coordination
- National Night Out Improvement Block Host Survey
- Site visit for hazardous tree removal - identifying Measure X or other programs for resident

August 21, 2024

Emergency Preparedness Coordinator's Report

4. Meeting

- 7/11/2024 Contra Costa County Coordinator
- 7/11/2024 KFPD General Manager
- 7/12/2024 Maybeck Firewise
- 7/13/2024 Wildcat Firewise
- 7/16/2024 Redtail Ridge Firewise
- 7/17/2024 KPD National Night Out Coordination
- 7/17/2024 Hazardous Vegetation Program Coordination
- 7/17/2024 KFPD Monthly Meeting
- 7/19/2024 KFPD General Manager
- 7/23/2024 Redtail Ridge Firewise
- 7/24/2024 Emergency Preparedness Committee
- 7/25/2024 KPD National Night Out Coordination
- 8/4/2024 KPD National Night Out Coordination



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

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
TOTAL	10,491,090	10,491,090	5,548,166	6,719,353	7,622,980	8,397,527	9,034,249
REVENUE							
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	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,982,658	\$ 5,888,894	\$ 6,233,609	\$ 6,499,707	\$ 6,774,470	\$ 7,053,595	\$ 7,337,113
EXPENDITURES							
SALARIES AND BENEFITS							
<u>Office Wages & 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
TOTAL SALARIES AND BENEFITS	\$ 296,279	\$ 291,150	\$ 247,679	\$ 256,106	\$ 264,851	\$ 273,927	\$ 283,345
<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
BEGINNING BALANCE							
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
Total Outside Professional Services	\$ 4,568,961	\$ 4,562,765	\$ 4,684,835	\$ 5,066,463	\$ 5,452,705	\$ 5,863,839	\$ 6,313,253
<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
Total Community Service Activities	\$ 58,620	\$ 23,416	\$ 39,474	\$ 39,548	\$ 39,625	\$ 39,703	\$ 39,785
<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
Total District Activities	\$ 23,500	\$ 20,434	\$ 23,500	\$ 23,500	\$ 29,651	\$ 23,500	\$ 29,959
<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
BEGINNING BALANCE							
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	-	-	-	-
Total Office	\$ 18,100	\$ 14,993	\$ 12,168	\$ 12,018	\$ 12,379	\$ 12,750	\$ 13,132
Building Maintenance							
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
Total Building Maintenance	\$ 3,500	\$ 2,804	\$ 13,500	\$ 14,175	\$ 14,884	\$ 15,628	\$ 16,409
Building Utilities/Service							
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
Total Building Utilities/Service	\$ 19,840	\$ 15,163	\$ 21,266	\$ 22,744	\$ 24,350	\$ 26,097	\$ 27,998
Contingency	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 5,008,800	\$ 4,950,724	\$ 5,062,423	\$ 5,454,555	\$ 5,858,445	\$ 6,275,444	\$ 6,743,881
NET OPERATING SURPLUS/(SHORTFALL)	\$ 973,859	\$ 938,170	\$ 1,171,187	\$ 1,045,152	\$ 916,025	\$ 778,150	\$ 593,232
CAPITAL EXPENDITURES							
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	-	-	-	-
Total Capital Expenditures	\$ 5,881,093	\$ 5,881,093	\$ 700,000	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE*	\$ -	\$ -	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428	\$ 141,377
RESERVES							
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
Total Reserve Funding	\$ 323,061	\$ 323,061	\$ 245,983	\$ 462,381	\$ 423,899	\$ 448,322	\$ 474,318
TOTAL EXPENDITURES AND RESERVES FUNDING	\$ 10,889,893	\$ 10,831,817	\$ 6,149,976	\$ 6,058,460	\$ 6,423,822	\$ 6,865,194	\$ 7,359,576

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

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.

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

AYES:

NOES:

ABSENT:

ABSTAIN:

Daniel Levine, President

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

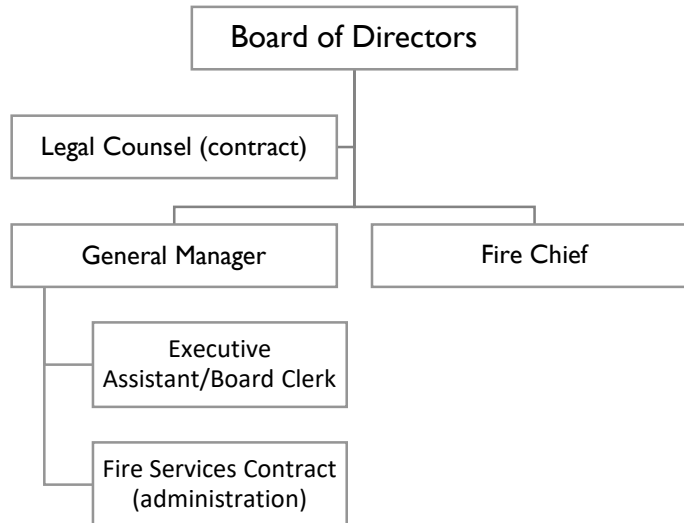
Board of Directors

	<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

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.

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:

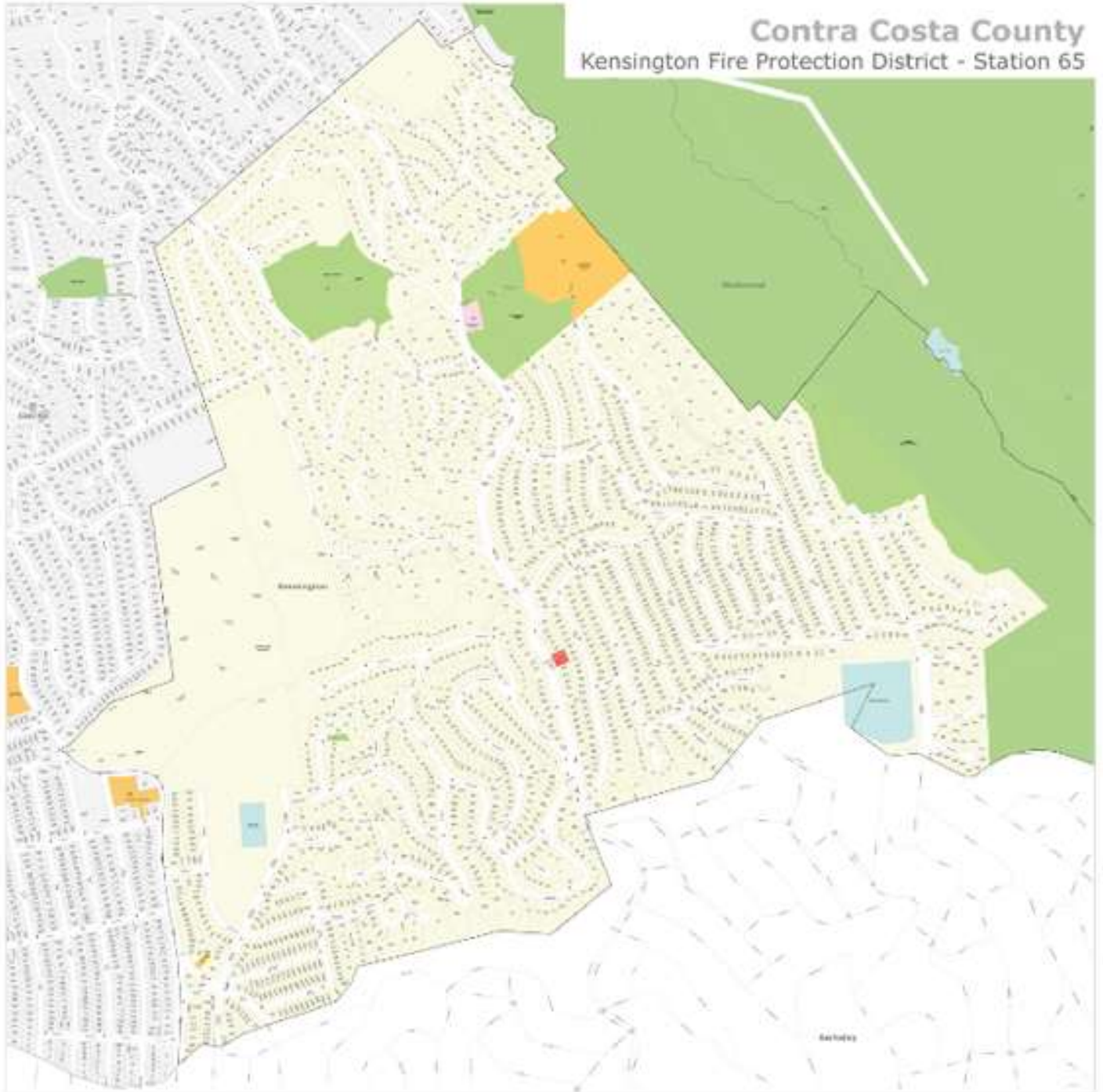
- *Chief Officers* = 02
- *Fire Officers* = 19
- *Firefighter II* = 32
- *Firefighter I* = 36
- *Driver Operator* = 32
- *Rescue Systems* = 35
- *Paramedic* = 19
- *Technical Rescue* = 14
- *CERT Instructors* = 08

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%
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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
TOTAL	10,003,964	10,047,226	10,047,226	5,104,303
REVENUE				
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	-	-	-	-
TOTAL REVENUE	\$ 5,714,880	\$ 5,982,658	\$ 5,888,894	\$ 6,233,609
EXPENDITURES				
SALARIES AND BENEFITS				
<u>Office Wages & 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
Total Office Wages & Related Costs	183,233	232,779	231,729	186,679
<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
Total Retiree Medical Benefits	68,165	63,500	59,421	61,000
TOTAL SALARIES AND BENEFITS	\$ 251,398	\$ 296,279	\$ 291,150	\$ 247,679
<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
Total Outside Professional Services	\$ 4,258,752	\$ 4,568,961	\$ 4,562,765	\$ 4,684,835

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
Total Community Service Activities	\$ 26,005	\$ 58,620	\$ 23,416	\$ 39,474
<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
Total District Activities	\$ 41,120	\$ 23,500	\$ 20,434	\$ 23,500
<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
Total Office	\$ 19,575	\$ 18,100	\$ 14,993	\$ 12,168
<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
Total Building Maintenance	\$ 10,943	\$ 3,500	\$ 2,804	\$ 13,500
<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
Total Building Utilities/Service	\$ 14,993	\$ 19,840	\$ 15,163	\$ 21,266
Contingency	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,622,788	\$ 5,008,800	\$ 4,950,724	\$ 5,062,423
NET OPERATING SURPLUS/(SHORTFALL)	\$ 1,092,093	\$ 973,859	\$ 938,170	\$ 1,171,187

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

Capital Outlay – Public Safety Building

	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:	\$ 8,447,589	\$ 646,012	\$ (40,000)	\$ 9,053,601
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
TOTAL	5,104,303	5,575,490	6,574,887	7,448,988	8,189,197
REVENUE					
TOTAL REVENUE	\$ 6,233,609	\$ 6,453,952	\$ 6,732,546	\$ 7,015,653	\$ 7,303,311
EXPENDITURES					
SALARIES AND BENEFITS					
<u>Office Wages & 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
TOTAL SALARIES AND BENEFITS	\$ 247,679	\$ 256,106	\$ 264,851	\$ 273,927	\$ 283,345
<u>Outside Professional Services</u>					
Total Outside Professional Services	\$ 4,684,835	\$ 5,066,463	\$ 5,452,705	\$ 5,863,839	\$ 6,313,253
<u>Community Service Activities</u>					
Total Community Service Activities	\$ 39,474	\$ 39,548	\$ 39,625	\$ 39,703	\$ 39,785
<u>District Activities</u>					
Total District Activities	\$ 23,500	\$ 23,500	\$ 29,651	\$ 23,500	\$ 29,959
<u>Office</u>					
Total Office	\$ 12,168	\$ 12,018	\$ 12,379	\$ 12,750	\$ 13,132
<u>Building Maintenance</u>					
Total Building Maintenance	\$ 13,500	\$ 14,175	\$ 14,884	\$ 15,628	\$ 16,409
<u>Building Utilities/Service</u>					
Total Building Utilities/Service	\$ 21,266	\$ 22,744	\$ 24,350	\$ 26,097	\$ 27,998
Contingency	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 5,062,423	\$ 5,454,555	\$ 5,858,445	\$ 6,275,444	\$ 6,743,881
NET OPERATING SURPLUS/(SHORTFALL)	\$ 1,171,187	\$ 999,397	\$ 874,101	\$ 740,209	\$ 559,430
CAPITAL EXPENDITURES					
Rolling Stock Set-aside <i>(Transfer from General Fund to Capital Fund)</i>					
Equipment and Furniture	-	-	-	-	-
PSB - Temporary Facilities	-	-	-	-	-
PSB Renovation	700,000	-	-	-	-
Total Capital Expenditures	\$ 700,000	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE*	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428	\$ 141,377
RESERVES					
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
	-	-	-	-	-
	-	-	-	-	-
Total Reserve Funding	\$ 245,983	\$ 462,381	\$ 423,899	\$ 448,322	\$ 474,318
TOTAL EXPENDITURES AND RESERVES FUNDING	\$ 6,149,976	\$ 6,058,460	\$ 6,423,822	\$ 6,865,194	\$ 7,359,576
CHANGE IN FUND BALANCE	\$ 329,616	\$ 857,873	\$ 732,623	\$ 598,781	\$ 418,053
ENDING FUND BALANCE					
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
TOTAL	5,575,490	6,574,887	7,448,988	8,189,197	8,748,626

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](#)



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: Wildland Vegetation Management
SUBMITTED BY: Mary Morris-Mayorga, General Manager

Recommended Action

This item is provided for information only.

Background

At the August 21, 2024 Board of Directors meeting, there was a question on the nature of the expenditure of \$4,000 to Teo Carlone for Wildland Vegetation Management which I explained as weed abatement for the Kensington Interface with East Bay Regional Park District (EBRPD). The question also came up during the Finance Committee Meeting on August 27th and was incorrectly described as clearing on Kensington Paths which is not the case.

In getting more clarity on the area, I received additional information from Fire Marshall, Chase Beckman. Historically, the District held a right of way agreement with EBRPD to perform vegetation management. The areas that receive vegetation treatment are EBRPD property and could be considered interface with Kensington. The initial action was taken due to citizen complaint and the need to abate; therefore, the Board at that time ultimately determined to complete the work which has remained as an assignment. The District has expended funds on interface management since at least FY 2009-10 and potentially back further according to fire staff.

The 2019 California Fire Code (adopted in its entirety by the City of El Cerrito Fire Department) Sections that apply in these areas are Chapter 3- General Requirements, Section 304, (304.1-304.1.2) and Chapter 49-Requirements for Wildland-Urban Interface Fire Areas, Sections 4901.1-4907.1.

Fiscal Impact

Funds are currently included in the budget for this activity; however, if the Board does not wish to continue the program we will remove it going forward.

Attachments:

Teo Carlone Invoice

California Fire Code:

Chapter 3- General Requirements, Section 304, (304.1- 304.1.2)

Chapter 49-Requirements for Wildland-Urban Interface Fire Areas, Sections 4901.1-4907.1.

FIRE SAFTEY CLEARING.

June 1, 2024

510-541-2130

Invoice # 46722-1

To: Kensington Fire Protection District

**217 Arlington Ave. Kensington,
CA. 94707**

Work done: weed abatement, brush control

-Purdue Meadow

-Area on Kenyon Ct. Open areas next to bridge behind houses on Los Altos

-Kensington Rd. trailhead

Total Due.....\$4000

Please make check payable to:

Teo Carlone

Approved 06/25/2024 M Morris-Mayorga
Paid \$4,000.00 by Mechanics Bank Bill Pay Online
Budget Item = "Wildland Vegetation Management"

1224 Masonic Ave.

Berkeley, CA. 94706

Thanks.

California Fire Code 2022

304.1 Waste Accumulation Prohibited

Combustible waste material creating a fire hazard shall not be allowed to accumulate in buildings or structures or upon premises.

[California Code of Regulations, Title 19, Division 1, §3.07(a)] Clearances.

(a) *General. No combustible material shall be placed or stored within 10 feet of any building or structure.*

304.1.1 Waste Material

Accumulations of wastepaper, wood, hay, straw, weeds, litter or combustible or flammable waste or rubbish of any type shall not be permitted to remain on a roof or in any court, yard, vacant lot, alley, parking lot, open space, or beneath a grandstand, bleacher, pier, wharf, manufactured home, recreational vehicle or other similar structure.

304.1.2 Vegetation

Weeds, grass, vines or other growth that is capable of being ignited and endangering property, shall be cut down and removed by the owner or occupant of the premises. Vegetation clearance requirements in wildland-urban interface areas shall be in accordance with Chapter 49.

[California Code of Regulations, Title 19, Division 1, §3.07(b)] Clearances.

(b) Ground Clearance. The space surrounding every building or structure shall be maintained in accordance with the following:

Any person that owns, leases, controls, operates or maintains any building or structure in, upon or adjoining any mountainous area or forest-covered lands, brush covered lands or grass-covered lands, or any land which is covered with flammable material, shall at all times do all of the following:

- (1) *Maintain around and adjacent to such building or structure a firebreak made by removing and clearing away, for a distance of not less than 30 feet on each side thereof or to the property line, whichever is nearer, all flammable vegetation or other combustible growth. This section does not apply to single specimens of trees, ornamental shrubbery or similar plants which are used as ground cover, if they do not form a means of rapidly transmitting fire from the native growth to any building or structure.*
- (2) *Maintain around and adjacent to any such building or structure additional fire protection or firebreak made by removing all bush, flammable vegetation or combustible growth which is located from 30 feet to 100 feet from such building or structure or to the property line, whichever is nearer, as may be required by the enforcing agency if he finds that, because of extra hazardous conditions, a firebreak of only 30 feet around such building or structure is not sufficient to provide reasonable fire safety. Grass and other vegetation located more than 30 feet from such building or structure and less than 18 inches in height above the ground may be maintained where necessary to stabilize the soil and prevent erosion.*
- (3) *Remove that portion of any tree which extends within 10 feet of the outlet of any chimney or stovepipe.*
- (4) *Cut and remove all dead or dying portions of trees located adjacent to or overhanging any building.*
- (5) *Maintain the roof of any structure free of leaves, needles or other dead vegetative growth.*
- (6) *Provide and maintain at all times a screen over the outlet of every chimney or stovepipe that is attached to any fireplace, stove or other device that burns any solid or liquid fuel. The screen shall be constructed of nonflammable material with openings of not more than 1/2 inch in size.*

(7) *Vegetation around all applicable buildings and structures shall be maintained in accordance with the following laws and regulations:*

(A) *Public Resources Code Section 4291.*

(B) *California Code of Regulations Title 14 - Natural Resources, Division 1.5 - Department of Forestry and Fire Protection, "General Guideline to Create Defensible Space."*

(C) *California Government Code Section 51182.*

(D) *California Code of Regulations, Title 24, Part 9.*

California Fire Code 2022

Chapter 49 Requirements for Wildland-Urban Interface Fire Areas

**CALIFORNIA FIRE CODE — MATRIX ADOPTION TABLE
CHAPTER 49 — REQUIREMENTS FOR WILDLAND-URBAN INTERFACE FIRE AREAS**

**(Matrix Adoption Tables are nonregulatory, intended only as an aid to the code user.
See Chapter 1 for state agency authority and building applications.)**

Adopting Agency	BSC	BSC-CG	SFM		HCD			DSA		OSHPD						BSCC	DPH	AGR	DWR	CEC	CA	SL	SLC
			T-24	T-19*	1	2	1/AC	AC	SS	1	1R	2	3	4	5								
Adopt Entire Chapter			X																				
Adopt Entire Chapter as amended (amended sections listed below)																							
Adopt only those sections that are listed below																							
[California Code of Regulations, Title 19, Division 1]																							
Chapter / Section																							

* The *California Code of Regulations* (CCR), Title 19, Division 1 provisions that are found in the *California Fire Code* are a reprint from the current CCR, Title 19, Division 1 text for the code user's convenience only. The scope, applicability and appeals procedures of CCR, Title 19, Division I remain the same.

User note:

About this chapter: In addition to the building construction requirements in the *California Building Code* and *California Residential Code*, this chapter contains requirements for development and construction in Local Responsibility Areas (LRA) designated as Very High Fire Hazard Severity Zones and areas designated by the Board of Forestry and Fire Protection as State Responsibility Areas (SRA). While many of these provisions are found in Title 14 and Title 19 of the *California Code of Regulations*, they are replicated here for the code user. The local jurisdiction has the authority to apply the same regulations to LRA when the regulations are adopted by local ordinance.

The requirements in this chapter reference the process for adoption of Very High Fire Hazard Severity Zones in the LRA; criteria for evaluating existing subdivisions that are at significant fire risk and are without an adequate secondary egress; and criteria for fire safety provisions required in the Safety Element of a city or county General Plan.

The chapter includes mitigation strategies to reduce the hazards of fire originating within a structure spreading to wildland and fire originating in wildland spreading to structures. These strategies are included in the following requirements:

1. Development of fire protection plans.
2. Development of landscape plans and long-term vegetation management.

Chapter 49 Requirements for Wildland-Urban Interface Areas

Effective: 07-01-2024

User note:

About this chapter: In addition to the building construction requirements in the California Building Code and California Residential Code, this chapter contains requirements for development and construction in Local Responsibility Areas (LRA) designated as Very High Fire Hazard Severity Zones and areas designated by the Board of Forestry and Fire Protection as State Responsibility Areas (SRA). While many of these provisions are found in Title 14 and Title 19 of the California Code of Regulations, they are replicated here for the code user. The local jurisdiction has the authority to apply the same regulations to LRA when the regulations are adopted by local ordinance.

The requirements in this chapter reference the process for adoption of Very High Fire Hazard Severity Zones in the LRA; criteria for evaluating existing subdivisions that are at significant fire risk and are without an adequate secondary egress; and criteria for fire safety provisions required in the Safety Element of a city or county General Plan.

The chapter includes mitigation strategies to reduce the hazards of fire originating within a structure spreading to wildland and fire originating in wildland spreading to structures. These strategies are included in the following requirements:

1. Development of fire protection plans.
2. Development of landscape plans and long-term vegetation management.
3. Creation and maintenance of defensible space to protect structures and subdivisions.

Section 4901 General

4901.1 Scope

This chapter contains minimum requirements to mitigate conditions that might cause a fire originating in a structure to ignite vegetation in the Wildland-Urban Interface Fire Area, and conversely, a wildfire burning in vegetative fuels to transmit fire to buildings and threaten to destroy life, overwhelm fire suppression capabilities or result in large property losses.

4901.1 Scope

Effective: 07-01-2024

This chapter contains minimum requirements to mitigate conditions that might cause a fire originating in a structure to ignite vegetation in the Wildland-Urban Interface (WUI) area, and conversely, a wildfire burning in vegetative fuels to transmit fire to buildings and threaten to destroy life, overwhelm fire suppression capabilities or result in large property losses.

4901.2 Purpose

The purpose of this chapter is to provide minimum standards to reduce the likelihood of life and property loss due to a wildfire through the use of performance and prescriptive requirements for construction and development in State Responsibility Areas (SRA) and Local Responsibility Areas (LRA) designated as a Moderate, High or Very High Fire Hazard Severity Zone.

4901.2 Purpose

Effective: 07-01-2024

The purpose of this chapter is to provide minimum standards to reduce the likelihood of life and property loss due to a wildfire through the use of performance and prescriptive requirements for construction and development in State Responsibility Area (SRA) and Local Responsibility Areas (LRA) designated as a Very High Fire Hazard Severity Zone.

Section 4902 Definitions

4902.1 General

For the purpose of this chapter, certain terms are defined as follows:

DIRECTOR. Director of the California Department of Forestry and Fire Protection (CAL FIRE).

FIRE PROTECTION PLAN. A document prepared for a specific project or development proposed for a Wildland-Urban Interface (WUI) Fire Area. It describes ways to minimize and mitigate potential for loss from wildfire exposure.

FIRE HAZARD SEVERITY ZONES. Geographical areas designated pursuant to California Public Resources Codes, Sections 4201 through 4204 and classified as Very High, High or Moderate in State Responsibility Areas or as Local Agency Very High Fire Hazard Severity Zones designated pursuant to California Government Code, Sections 51175 through 51189.

The California Code of Regulations, Title 14, Section 1280 entitles the maps of these geographical areas as "Maps of the Fire Hazard Severity Zones in the State Responsibility Area of California."

FIRE-RESISTANT VEGETATION. Plants, shrubs, trees and other vegetation that exhibit properties, such as high moisture content, little accumulation of dead vegetation, and low sap or resin content, that make them less likely to ignite or contribute heat or spread flame in a fire than native vegetation typically found in the region.

[Note: The following sources contain examples of types of vegetation that can be considered fire-resistant vegetation. (Fire-resistant Plants for Home Landscapes, A Pacific Northwest Extension publication; Home Landscaping for Fire, University of California Division of Agriculture and Natural Resources; Sunset Western Garden Book)]

IGNITION-RESISTANT MATERIAL. A type of building material that complies with the requirements in Section 704A.2 in the *California Building Code*.

LOCAL RESPONSIBILITY AREAS (LRA). Areas of the state in which the financial responsibility of preventing and suppressing fires is the primary responsibility of a city, county, city and county, or district.

STATE RESPONSIBILITY AREAS (SRA). Lands that are classified by the Board of Forestry pursuant to Public Resources Code Section 4125 where the financial responsibility of preventing and suppressing wildfires is primarily the responsibility of the state.

WILDFIRE. Any uncontrolled fire spreading through vegetative fuels that threatens to destroy life, property or resources as defined in Public Resources Code, Sections 4103 and 4104.

WILDFIRE EXPOSURE. One or a combination of radiant heat, convective heat, direct flame contact and burning embers being projected by vegetation fire to a structure and its immediate environment.

WILDLAND-URBAN INTERFACE (WUI). A geographical area identified by the state as a "Fire Hazard Severity Zone" in accordance with the Public Resources Code, Sections 4201 through 4204, and Government Code, Sections 51175 through 51189, or other areas designated by the enforcing agency to be at a significant risk from wildfires.

4902.1 General

Effective: 07-01-2024

For the purpose of this chapter, certain terms are defined as follows:

DIRECTOR. Director of the California Department of Forestry and Fire Protection (CAL FIRE).

FIRE PROTECTION PLAN. A document prepared for a specific project or development proposed for a Wildland-Urban Interface (WUI) area. It describes ways to minimize and mitigate potential for loss from wildfire exposure.

FIRE HAZARD SEVERITY ZONES. Geographical areas designated pursuant to California Public Resources Codes, Sections 4201 through 4204 and classified as Very High, High or Moderate in State Responsibility Area or as Local Agency Very High Fire Hazard Severity Zones designated pursuant to California Government Code, Sections 51175 through 51189.

The California Code of Regulations, Title 14, Section 1280 entitles the maps of these geographical areas as "Maps of the Fire Hazard Severity Zones in the State Responsibility Area of California."

FIRE-RESISTANT VEGETATION. Plants, shrubs, trees and other vegetation that exhibit properties, such as high moisture content, little accumulation of dead vegetation, and low sap or resin content, that make them less likely to ignite or contribute heat or spread flame in a fire than native vegetation typically found in the region.

[Note: The following sources contain examples of types of vegetation that can be considered fire-resistant vegetation. (Fire-resistant Plants for Home Landscapes, A Pacific Northwest Extension publication; Home Landscaping for Fire, University of California Division of Agriculture and Natural Resources; Sunset Western Garden Book)]

IGNITION-RESISTANT MATERIAL. A type of building material that complies with the requirements in Section 704A.2 in the *California Building Code*.

LOCAL RESPONSIBILITY AREAS (LRA). Areas of the state in which the financial responsibility of preventing and suppressing fires is the primary responsibility of a city, county, city and county, or district.

STATE RESPONSIBILITY AREA (SRA). Lands that are classified by the Board of Forestry pursuant to Public Resources Code Section 4125 where the financial responsibility of preventing and suppressing wildfires is primarily the responsibility of the state.

WILDFIRE. Any uncontrolled fire spreading through vegetative fuels that threatens to destroy life, property or resources as defined in Public Resources Code, Sections 4103 and 4104.

WILDFIRE EXPOSURE. One or a combination of radiant heat, convective heat, direct flame contact and burning embers being projected by vegetation fire to a structure and its immediate environment.

WILDLAND-URBAN INTERFACE (WUI). A geographical area identified by the state as a "Fire Hazard Severity Zone" in accordance with the Public Resources Code, Sections 4201 through 4204, and Government Code, Sections 51175 through 51189, or other areas designated by the enforcing agency to be at a significant risk from wildfires.

Section 4903 Plans

4903.1 General

The fire code official is authorized to require the owner or owner's authorized agent to provide a fire protection plan. The fire protection plan shall be prepared to determine the acceptability of fire protection and life safety measures designed to mitigate wildfire hazards presented for the property under consideration.

The fire protection plan shall be prepared by a registered design professional, qualified landscape architect, qualified fire safety specialist or similar specialist acceptable to the fire code official and shall analyze the wildfire risk of the building, project, premises or region to recommend necessary changes.

The fire code official is authorized to require a preliminary fire protection plan prior to the submission of a final fire protection plan.

4903.2 Contents

The fire protection plan shall be based on a project-specific wildfire hazard assessment that includes considerations of location, topography, aspect, and climatic and fire history.

The plan shall identify conformance with all applicable state wildfire protection regulations, statutes and applicable local ordinances, whichever are more restrictive.

The plan shall address fire department access, egress, road and address signage, water supply in addition to fuel reduction in accordance with Public Resources Code (PRC) 4290; the defensible space requirements in accordance with PRC 4291 or Government Code 51182; and the applicable building codes and standards for wildfire safety. The plan shall identify mitigation measures to address the project's specific wildfire risk and shall include the information required in Section 4903.2.1.

4903.2.1 Project Information

The final fire protection plan shall be reviewed and approved prior to start of construction.

4903.2.1.1 Preliminary Fire Protection Plan

When a preliminary fire protection plan is submitted, it shall include, at a minimum, the following:

1. Total size of the project.
2. Information on the adjoining properties on all sides, including current land uses, and if known, existing structures and densities, planned construction, natural vegetation, environmental restoration plans, roads and parks.
3. A map with all project boundary lines, property lines, slope contour lines, proposed structure foundation footprints, and proposed roads and driveways. The map shall identify project fuel modification zones and method of identifying the fuel modification zone boundaries.

4903.2.1.2 Final Fire Protection Plan

The final fire protection plan shall include items listed in Section 4903.2.1.1 and the following:

1. A map identifying all proposed plants in the fuel modification zones with a legend that includes a symbol for each proposed plant species. The plan shall include specific information on each species proposed, including but not limited to:
 - a. The plant life-form;
 - b. The scientific and common name; and

c. *The expected height and width for mature growth.*

2. *Identification of irrigated and non-irrigated zones.*

3. *Requirements for vegetation reduction around emergency access and evacuation routes.*

4. *Identification of points of access for equipment and personnel to maintain vegetation in common areas.*

5. *Legally binding statements regarding community responsibility for maintenance of fuel modification zones.*

6. *Legally binding statements to be included in covenants, conditions and restrictions regarding property owner responsibilities for vegetation maintenance.*

Section 4904 Fire Hazard Severity Zones

4904.1 General

Lands in the state are classified by the Director in accordance with the severity of wildfire hazard expected to prevail in those areas and the responsibility for fire protection, so that measures may be identified which will reduce the potential for losses to life, property and resources from wildfire.

4904.1 General

Effective: 07-01-2024

Lands in the state are classified by the State Fire Marshal in accordance with the severity of wildfire hazard expected to prevail in those areas and the responsibility for fire protection, so that measures may be identified which will reduce the potential for losses to life, property and resources from wildfire.

4904.2 Classifications

The Director classifies lands into fire hazard severity zones in accordance with California Public Resources Code, Sections 4201 through 4204 for State Responsibility Areas and accordance with Government Code, Sections 51175 through 51189 for areas where a local agency is responsible for fire protection.

4904.2 Classifications

Effective: 07-01-2024

The State Fire Marshal classifies lands into fire hazard severity zones in accordance with California Public Resources Code, Sections 4201 through 4204 for State Responsibility Areas and accordance with Government Code, Sections 51175 through 51189 for areas where a local agency is responsible for fire protection.

4904.3 Local Agency Requirements

Within 30 days after receiving a transmittal from the director that identifies Very High Fire Hazard Severity Zones, a local agency shall make the information available for public review. The information shall be presented in a format that is understandable and accessible to the general public, including, but not limited to, maps. A local agency shall post a notice at the office of the county recorder, county assessor and county planning agency identifying the location of the map provided by the director pursuant to Government Code, Section 51178. If the agency amends the map, pursuant to subdivision (b) or (c) of Section 51179, the notice shall instead identify the location of the amended map.

4904.3 Local Agency Requirements

Effective: 07-01-2024

Within 30 days after receiving a transmittal from the State Fire Marshal that identifies Fire Hazard Severity Zones, a local agency shall make the information available for public review. The information shall be presented in a format that is understandable and accessible to the general public, including, but not limited to, maps. A local agency shall post a notice at the office of the county recorder, county assessor and county planning agency identifying the location of the map provided by the State Fire Marshal pursuant to Government Code, Section 51178. If the agency amends the map, pursuant to subdivision (b) or (c) of Section 51179, the notice shall instead identify the location of the amended map.

4904.3.1 Local Agency Ordinances

A local agency shall designate, by ordinance, Very High Fire Hazard Severity Zones in its jurisdiction within 120 days of receiving recommendations from the director pursuant to Section 51178. The local agency shall transmit a copy of an ordinance adopted pursuant to Section 51179 (a) to the State Board

of Forestry and Fire Protection within 30 days of adoption, as specified in Title 14, Division 1.5, Chapter 7, Subchapter 3, Article 1.

4904.3.1 Local Agency Ordinances

Effective: 07-01-2024

A local agency shall designate, by ordinance, Fire Hazard Severity Zones in its jurisdiction within 120 days of receiving recommendations from the State Fire Marshal pursuant to Section 51178. The local agency shall transmit a copy of an ordinance adopted pursuant to Section 51179 (a) to the State Board of Forestry and Fire Protection within 30 days of adoption, as specified in Title 14, Division 1.5, Chapter 7, Subchapter 3, Article 1. See Section 4911 for the state model ordinance.

4904.3.2 Local Agency Discretion

A local agency may, at its discretion, include areas within the jurisdiction of the local agency, not identified as Very High Fire Hazard Severity Zones by the director, as Very High Fire Hazard Severity Zones following a finding supported by substantial evidence in the record that the requirements of Government Code Section 51182 are necessary for effective fire protection within the area.

4904.3.2 Local Agency Discretion

Effective: 07-01-2024

A local agency may, at its discretion, include areas within the jurisdiction of the local agency, not identified as Fire Hazard Severity Zones by the State Fire Marshal, as a Fire Hazard Severity Zone following a finding supported by substantial evidence in the record that the requirements of Government Code Section 51182 are necessary for effective fire protection within the area.

Section 4905 Wildfire Protection Building Construction

4905.1 General

Materials and construction methods for exterior wildfire exposure protection shall be applied within geographical areas where a wildfire burning in vegetative fuels may readily transmit fire to buildings and threaten to destroy life, overwhelm fire suppression capabilities or result in large property losses.

4905.2 Construction Methods and Requirements Within Established Limits

Within the limits established by law, construction methods intended to mitigate wildfire exposure shall comply with the wildfire protection building construction requirements contained in the *California Building Standards Code*, including the following:

1. *California Building Code, Chapter 7A,*
2. *California Residential Code, Section R337,*
3. *California Referenced Standards Code, Chapter 12-7A.*

4905.3 Establishment of Limits

The establishment of limits for the Wildland-Urban Interface (WUI) Fire Area's required construction methods shall be designated pursuant to the California Public Resources Code for State Responsibility Areas and California Government Code for Local Responsibility Areas (LRA) in Very High Severity Zones or by a local agency following a finding supported by substantial evidence in the record that the requirements of this section are necessary for effective fire protection within the area.

4905.3 Establishment of Limits

Effective: 07-01-2024

The establishment of limits for the Wildland-Urban Interface (WUI) area's required construction methods shall be designated pursuant to the California Public Resources Code for State Responsibility Area (SRA) and California Government Code for Local Responsibility Areas (LRA) in Very High Fire Severity Zones or by a local agency following a finding supported by substantial evidence in the record that the requirements of this section are necessary for effective fire protection within other designated areas.

Section 4906 Vegetation Management

4906.1 General

Planting of vegetation for new landscaping shall be selected to reduce non-fire-resistant vegetation in proximity to a structure and to maintain vegetation as it matures.

4906.2 Application

All new plantings of vegetation in State Responsibility Areas (SRA) and Local Responsibility Areas (LRA) designated as a Very High Fire Hazard Severity Zone shall comply with Sections 4906.3 through 4906.5.3.

4906.3 Landscape Plans

Landscape plans shall be provided when required by the enforcing agency. The landscape plan shall include development and maintenance requirements for the vegetation management zone adjacent to structures and roadways, and to provide significant fire hazard reduction benefits for public and firefighting safety.

4906.3.1 Contents

Landscape plans shall contain the following:

- 1. Delineation of the 30-foot (9144 mm) and 100-foot (30.5 m) fuel management zones from all structures.*
- 2. Identification of existing vegetation to remain and proposed new vegetation.*
- 3. Identification of irrigated areas.*
- 4. A plant legend with both botanical and common names, and identification of all plant material symbols.*
- 5. Identification of ground coverings within the 30-foot (9144 mm) zone.*

4906.4 Vegetation

All new vegetation shall be fire-resistant vegetation in accordance with this section.

Exception: *Trees classified as non-fire-resistant vegetation complying with Section 4906.4.2.1.*

To be considered fire-resistant vegetation, it must meet at least one of the following:

- 1. Be identified as fire-resistant vegetation in an approved book, journal or listing from an approved organization.*
- 2. Be identified as fire-resistant vegetation by a licensed landscape architect with supporting justification.*
- 3. Plants considered fire-resistant vegetation and approved by the local enforcing agency.*

4906.4.1 Shrubs

All new plantings of shrubs shall comply with the following:

- 1. Shrubs shall not exceed 6 feet (1829 mm) in height.*
- 2. Groupings of shrubs are limited to a maximum aggregate diameter of 10 feet (3048 mm).*
- 3. Shrub groupings shall be separated from other groupings a minimum of 15 feet (4572 mm).*
- 4. Shrub groupings shall be separated from structures a minimum of 30 feet (9144 mm).*
- 5. Where shrubs are located below or within a tree's drip line, the lowest tree branch shall be a minimum of three times the height of the understory shrubs or 10 feet (3048 mm), whichever is greater.*

4906.4.2 Trees

Trees shall be managed as follows within the 30-foot (9144 mm) zone of a structure:

1. *New trees shall be planted and maintained so that the tree's drip line at maturity is a minimum of 10 feet (3048 mm) from any combustible structure.*
2. *The horizontal distance between crowns of new trees and crowns of adjacent trees shall not be less than 10 feet (3048 mm).*
3. *Existing trees shall be trimmed to provide a minimum separation of 10 feet (3048 mm) away from chimney and stovepipe outlets per Title 14, Section 1299.03.*

4906.4.2.1 Non-Fire-Resistant Vegetation

New trees not classified as fire-resistant vegetation, such as conifers, palms, pepper trees and eucalyptus species, shall be permitted provided the tree is planted and maintained so that the tree's drip line at maturity is a minimum 30 feet (9144 mm) from any combustible structure.

Section 4907 Defensible Space

4907.1 General

Hazardous vegetation and fuels shall be managed to reduce the severity of potential exterior wildfire exposure to buildings and to reduce the risk of fire spreading to buildings as required by applicable laws and regulations.

Defensible space will be managed around all buildings and structures in State Responsibility Areas (SRA) as required in Public Resources Code 4291.

4907.2 Application

Buildings and structures located in the following areas shall maintain the required hazardous vegetation and fuel management:

1. *All unincorporated lands designated by the State Board of Forestry and Fire Protection as a State Responsibility Area (SRA).*
2. *Land designated as a Very High Fire Hazard Severity Zone by the Director.*
3. *Land designated in ordinance by local agencies as a Very High Fire Hazard Severity Zone pursuant to Government Code Section 51179.*

4907.3 Requirements

Hazardous vegetation and fuels around all buildings and structures shall be maintained in accordance with the following laws and regulations:

1. *Public Resources Code, Section 4291.*
2. *California Code of Regulations, Title 14, Division 1.5, Chapter 7, Subchapter 3, Article 3, Section 1299.03.*
3. *California Government Code, Section 51182.*
4. *California Code of Regulations, Title 19, Division 1, Chapter 7, Subchapter 1, Section 3.07.*



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: Exterior Painting of PSB
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends that the Board review and consider whether to approve painting three or four sides of the Public Safety Building to address neighbor concerns and aesthetics.

Background

At the July 17, 2024 Board of Directors meeting, the Board discussed the potential exterior re-painting of the Public Safety Building and determined that quotes should be gathered for painting three or four sides of the building.

Tim Barry, Consultant, assisted in seeking an additional detailed and professional quote which is quite bit lower than the initial quote of \$16k:

- Front and Sides (three sides) \$8,305.00
- Back (fourth side) \$2,920.00
- Shed (recommended to match) \$800.00

Painting of the roof stack which is reflecting light would be performed separately through MarJang’s contractor since this may require special paint and they are also addressing parking lot lighting (lowering light pole 2’ and fabricating shields).

Fiscal Impact

The cost (as determined by the Board) would be added to the Public Safety Building Budget.

Attachments:

- Woodwise Painting Quote
- Report from Jim Watt, Director (July 17, 2024)
- MarJang Exterior Painting Color Schemes



EXTERIOR PAINTING

SEP 13, 2024

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TIM BARRY

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WOODIWISS DIFFERENCE

WOODIWISS PAINTING

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YEARS IN BUSINESS

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OF PROJECTS COMPLETED

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COMBINED PAINTING EXPERIENCE

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SITE SUPERVISOR



PROFESSIONAL PAINTING
SPECIALISTS



LOCAL CREWS



FULL LIABILITY INSURANCE



WC COVERAGE



COMPREHENSIVE PROJECT AUDIT



4.9 ★★★★★ 97 Google reviews

ACTIVE GOOGLE PRESENCE

4.5 ★★★★★ 27 Google reviews



INTRODUCTION

Hi Tim,

Thank you for the opportunity to meet with you and learn more about how we can serve you. We are not just a painting company, we are a customer service company that happens to paint. What does that mean to you? It means that we focus on you, what you need, how we can best serve you to give you the paint job of your dreams. We like to make sure that we have all of the information we need to plan and execute your project so that your experience with our team is the best you have had with any home service company. We take the following steps to make sure that we get you what you are looking for.

Planning your project

Once you approve the project, sign the contract and pay your deposit, our Project Manager will reach out to you within 24-48 hours to talk about next steps. They will go over the scope and details, get your set in our calendar, and connect you with our designer for a color consultation if that is needed. Your project manager will be the point of contact for the remainder of your project.

Once we have your paint colors from our designer or you have chosen them we will order the materials for your project so that we have everything on site the first day of the project so that we can complete your project without delay.

Our team will meet to go over all of the details to make sure that nothing gets missed and you get the outcome you are looking for.

On the first day of the project our team will show up on time, in our Woodiwiss uniforms, and ready to get started. Our Job Lead will introduce themselves to you and answer any questions you may have.

Periodically our team will stop by to check on the progress of the project, deliver materials, and check on quality control. You can always reach out to your Project Manager with any questions or for an update on status. They will make sure to update you with any changes due to weather or unforeseen circumstances that change any detail.

Once our team is all done our Project Manager will schedule a time to walk through the project with you for a final inspection. Once everything is complete, they will take care of any final payments, place the paint cans in your garage and make sure they are labeled for the future. They will also ask you for a review, and if you're not 5 star satisfied, please let them know what we can do to help, they will turn over heaven and earth to get you there!

As you can see we go to great lengths to make sure that your home looks beautiful for many years and that you receive the paint job of your dreams.

INSPECTION



Includes painting the eaves and the conduits.



Includes adding/repairing caulking around windows and trim.



Includes option to paint shed as well. (only the two sides facing the property)



Includes painting eaves, window and door casings, and posts on building.
Does not include roll up doors.



EXTERIOR PAINTS



DESIGNED TO
COMBINE
QUALITY WITH
SPEED AND
EFFICIENCY



COMPLETE SYSTEM
TO BEAUTIFY AND
PROTECT WOOD
DECKS, SIDING AND
FURNITURE



RICH VIVID COLOR
AND EXCEPTIONAL
DURABILITY FOR
EXTERIOR SIDING,
TRIM AND DOORS



IDEAL FOR JOBS
OF VARYING
SCOPES AND
BUDGETS



3 STEP

COLOR CONSULTATION

1

YOUR DESIGNER CONTACTS YOU

Communication is big for us, so we make sure we are easy to get a hold of. You can call, email, or text us any time. Your designer personally contacts you to ensure you are supported and informed from start to finish and every step in between.

2

YOUR DESIGNER COMES TO YOU

Get your color consultation from the comfort of your own home. Your designer guides you through the color selection process to choose the perfect color so that you can feel the way you want to feel in your space & eliminate the guesswork.

3

GET YOUR DREAM PAINT JOB

Yes, it's really that simple. Once you have completed your color consultation our project manager will take it from there so you don't need to stress or worry about what comes next. What's important to you is important to us.

SCOPE AND MATERIAL RECOMMENDATIONS

Exterior

Scope

- Prepare and paint exterior of building.
- Includes
 - painting front and two sides of the building
 - eaves, conduits, doors, casings around windows and doors, hand rail, vents and posts.
 - option to paint the shed in the back, sides not facing a fence. includes doors.
 - option to paint the back of the firehouse.
- Does not include
 - painting roll up doors, painting more than one color or sheen, repairs.

Materials to be Used

- Siding, eaves, window trim, and side doors - Benjamin Moore Regal Low Lustre

DESCRIPTION OF WORK

Prepare Surfaces

- Clean exterior of house to remove dirt, debris, and other surface contaminants.
- Caulk gaps and cracks, set nails, fill holes with epoxy and sand.
- Prime all surfaces with appropriate primer.
- Inspect all preparation work against our standards, repair any areas that do not meet the standard.
- Mask windows, doors, cover plants and cement/pavers.

Apply appropriate paint

- Apply one coat of primer to siding, doors, trim, and eaves with airless sprayer and back brush as needed.
- Apply two coats of paint to siding, doors, trim, and eaves with airless sprayer and back brush as needed.

Inspect to ensure standards are met

- Inspect all work done and touch up as needed.

Clean to our standards

- Clean all paint related materials from space.
- Label paint cans and leave on site for future use.

Final walk-through with project manager.

WOODIWISS PAINTING

5 YEAR WORKMANSHIP WARRANTY

We use the highest quality paint, materials, and workmanship to protect your home for years to come. Your warranty starts upon completion of the painting project. If you notice any peeling paint, discoloration, cracking, blistering, bubbling, or loss of sheen, contact us. We would love to come out, inspect the areas in question, and come up with the best repair solution.

Our warranty covers defects due to materials or workmanship, excess wear due to usual or unusual weather conditions, and normal wear and tear. Our warranty does not cover abuse, problems caused by failure of a substrate, or a substrate being replaced by the homeowner or another contractor. Warranty does not cover exterior stained surfaces, walking surfaces, pergolas, arbors, fences, or decks.

If you believe you have a paint failure, call our team at (925) 595-3081, send us an email at info@woodiwisspainting.com, or contact us directly through our website at www.woodiwisspainting.com. Let our team know what the issue is (pictures are very helpful) and let us do the rest! We will come out to your home within two weeks, inspect the area, determine the best method of repair, and schedule for the repair to be taken care of promptly.

Thank you for trusting Woodiwiss Painting for all of your painting needs. We look forward to serving you for many years to come!



Toby Woodiwiss
OWNER

Thank you for choosing Woodiwiss Painting

FRONT AND SIDES

Description	Line total	
Exterior of building		
Paint exterior of building as described in scope	\$8,305.00	
	Quote subtotal	\$8,305.00
	Total	\$8,305.00

3% Discount will be applied if paid by check or cash.

***This project can be completed in 5 business days.**

BACK

Description	Line total
Exterior of building	
Paint back of building as described in scope	\$2,920.00
Quote subtotal	\$2,920.00
Total	\$2,920.00

SHED

Description	Line total
Exterior	
Paint 2 sides of the shed as described in scope - all one color to match building	\$800.00
Quote subtotal	\$800.00
Total	\$800.00

WOODIWISS PAINTING

TERMS AND CONDITIONS

Home Improvement

"THREE-DAY" RIGHT TO CANCEL. You, the buyer, have the right to cancel this contract within three business days. You may cancel by emailing, mailing, faxing, or delivering a written notice to the contractor at the contractor's place of business by midnight of the third business day after you receive a signed and dated copy of the contract that includes this notice. Include your name, your address, and the date you received the signed copy of the contract and this notice.

The Notice of Cancellation may be mailed to the Contractor at the following address:

Woodiwiss Painting
171 Mayhew Way, Ste. 210
Pleasant Hill, CA 94523

If you cancel, the contractor must return to you anything you paid within 10 days of receiving the notice of cancellation. For your part, you must make available to the contractor at your residence, in substantially as good condition as you received it, any goods delivered to you under this contract or sale. Or, you may, if you wish, comply with the contractor's instructions on how to return the goods at the contractor's expense and risk. If you do make the goods available to the contractor and the contractor does not pick them up within 20 days of the date of your notice of cancellation, you may keep them without any further obligation. If you fail to make the goods available to the contractor, or if you agree to return the goods to the contractor and fail to do so, then you remain liable for the performance of all obligations under the contract.

The law requires that the contractor give you a notice explaining your right to cancel. Initial in the space to the left if the contractor has given you a 'Notice of the Three-Day Right to Cancel'.

START AND COMPLETION OF WORK. The work to be performed under this Contract shall be commenced on approximately TBD, as long as contract is signed and returned to Contractor with deposit. Commencement of the project is defined by Woodiwiss Painting employees starting preparation of surfaces to be painted. Completion of work on approximately TBD.

PERMISSIBLE DELAYS. All efforts will be made to start a project on the approximate start date; however, due to delays in projects scheduled before that date, the actual start date may vary by up to 10 working days. The homeowner will have the start date updated three weeks prior to the start date and one week prior to the start date.

EXTRA WORK. Extra Work and Change Orders become part of the contract once the order is prepared in writing and signed by parties prior to the commencement of any work covered by the new change order. The order must describe the scope of the extra work or change, the cost to be added or subtracted from the contract, and the effect the order will have on the schedule of progress payments.

COMMERCIAL GENERAL LIABILITY INSURANCE. Woodiwiss Painting carries commercial general liability insurance written by the Security National Insurance Company. You may call the CF&P Insurance Brokers at (925) 956-7700 to confirm coverage.

WORKERS' COMPENSATION. Woodiwiss Painting carries workers' compensation insurance for all employees written by CF&P Insurance Brokers. You may call the CF&P Insurance Brokers at (925) 956-7700 to confirm coverage.

WOODIWISS PAINTING

TERMS AND CONDITIONS

RELEASE OF MECHANICS' LIENS. Anyone who helps improve your property but who is not paid may record what is called a mechanics' lien on your property. A mechanics' lien is a claim, like a mortgage or home equity loan, made against your property and recorded with the county recorder. Even if you pay your contractor in full, unpaid subcontractors, suppliers, and laborers who helped to improve your property may record mechanics' liens and sue you in court to foreclose the lien. If a court finds the lien is valid, you could be forced to pay twice or have a court officer sell your home to pay the lien. Liens can also affect your credit. To preserve their right to record a lien, each subcontractor and material supplier must provide you with a document called a '20-day Preliminary Notice.' This notice is not a lien. The purpose of the notice is to inform you know that the person who sends you the notice has the right to record a lien on your property if he or she is not paid. **BE CAREFUL.** The Preliminary Notice can be sent up to 20 days after the subcontractor starts work or the supplier provides material. This can be a big problem if you pay your contractor before you have received the Preliminary Notices. You will not get Preliminary Notices from your prime contractor or laborers working on your project. The law assumes that you already know they are improving your property. **PROTECT YOURSELF FROM LIENS.** You can protect yourself from liens by getting a list from your contractor of all the subcontractors and material suppliers that work on your project. Find out from your contractor when these subcontractors started work and when these suppliers delivered goods or materials. Then wait 20 days, paying attention to the Preliminary Notices you receive. **PAY WITH JOINT CHECKS.** One way to protect yourself is to pay with a joint check. When your contractor tells you it is time to pay for the work of a subcontractor or supplier who has provided you with a Preliminary Notice, write a joint check payable to both the contractor and the subcontractor or material supplier. For other ways to prevent liens, visit CSLB's Web site www.cslb.ca.gov or call CSLB at 800-321-CSLB (2752). **REMEMBER, IF YOU DO NOTHING, YOU RISK HAVING A LIEN PLACED ON YOUR HOME.** This can mean that you may have to pay twice or face the forced sale of your home to pay what you owe."

INFORMATION ABOUT THE CONTRACTORS STATE LICENSE BOARD (CSLB). CSLB is the state consumer protection agency that licenses and regulates construction contractors. Contact CSLB for information about the licensed contractor you are considering, including information about disclosable complaints, disciplinary actions, and civil judgments that are reported to CSLB. Use only licensed contractors. If you file a complaint against a licensed contractor within the legal deadline (usually four years), CSLB has the authority to investigate the complaint. If you use an unlicensed contractor, CSLB may not be able to help you resolve your complaint. Your only remedy may be in civil court, and you may be liable for damages arising from any injuries to the unlicensed contractor or the unlicensed contractor's employees. For more information: visit CSLB's Website at www.cslb.ca.gov; call CSLB at 800-321-CSLB (2752); or write CSLB at P.O. Box 26000, Sacramento, CA 95826.

ATTORNEY'S FEES. If any party to this Contract brings a cause of action against the other party arising from or relating to this Contract, the prevailing party in such proceeding shall be entitled to recover reasonable attorney fees and court costs.

You are entitled to a completely filled-in copy of this agreement, signed by both you and the contractor, before any work may be started.

Woodiwiss Painting
171 Mayhew Way, Ste. 210
Pleasant Hill, CA 94523

WOODIWISS PAINTING

NOTICE OF CANCELLATION

You may cancel this transaction without penalty or obligation within three business days from signing the contract. If you cancel, any property traded in, any payments made by you under the contract or sale, and any negotiable instrument executed by you will be returned within 10 days following receipt by the seller of your cancellation notice, and any security interest arising out of the transaction will be canceled.

If you cancel, you must make available to the seller at your residence, in substantially as good condition as when received, any goods delivered to you under this contract or sale, or you may, if you wish, comply with the instructions of the seller regarding the return shipment of the goods at the seller's expense and risk.

If you make the goods available to the seller and the seller does not pick them up within 20 days of your notice of cancellation, you may retain or dispose of them without any further obligation. If you fail to make the goods available to the seller, or if you agree to return the goods to the seller and fail to do so, then you remain liable for the performance of all obligations under the contract.

To cancel this transaction, mail or deliver a signed and dated copy of this cancellation notice, or any other written notice, or send a telegram to:

Woodiwiss Painting
171 Mayhew Way, Ste. 210
Pleasant Hill, CA 94523

AUTHORIZATION

- Front and Sides** \$8,305.00
- Back** \$2,920.00
- Shed** \$800.00

Name: Tim Barry
Address: 217 Arlington Ave, Kensington, CA

A ten-percent (10%) or one-thousand dollars (\$1000.00) whichever is less is, non-refundable deposit is due upon acceptance of proposal. For projects under \$20,000.00 balance due upon completion of work. For projects over \$20,000.00, bi-weekly progress payments will be required according to percentage of work completed.

Customer Comments / Notes

Tim Barry: _____

Date: _____

This estimate includes all materials and labor to complete the work as described unless noted above. All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance. Upon final payment to Woodiwiss Painting homeowner's property is guaranteed to be free of any liens.

REPAINTING THE PSB

Item 9e on the June KFPD agenda was to discuss the possible repainting of the PSB. The meeting ended before a discussion took place. This is to provide some background and clarity to the purpose of a repainting.

Julie and I were appointed as an ad hoc committee to look at this, and I obtained a bid from a local painter. GM Tim Barry requested a color scheme from our project architect and several of those options were included in the June agenda with no estimate of cost or the primary purpose of repainting.

Several months ago, the neighbors of the house north of the PSB contacted us to express several concerns. First, when the PSB was remodeled the 400 sq. ft. of outside sitting area was enclosed which eliminated sunlight to the neighbor's house. Second, the PSB was repainted in a very dark color which further reduced light to their house. As stated in the attached letter from this neighbor, they are requesting that the PSB be repainted a lighter color.

We obtained a color scheme and a bid from Gate View Painting, a local painter who has painted other El Cerrito fire stations. This proposal is to paint the two sides and front, but not the back. This repainting will require a primer bonding coat and two finish coats. It will require scaffolds and take one week to complete. The labor and material costs are \$16,440.

When this was presented two months ago our GM, Tim Barry, requested getting a color scheme from our architect, Marjang. Marjang came back with several color concepts, copies attached, but no price. These colors consist of a white and a soft green, but will not blend that well with the bright red fire truck doors which cannot be repainted, only replaced.

It is therefore recommended that we either accept the bid from Gate View Painting for three sides, or ask him for a bid for just the side facing the adjacent house to the north. The start date would occur when the fire department occupied the PSB and painting would not interfere with operations.

Jim Watt

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

To the KFPD Board of Directors,

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

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

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

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

Regards,
The neighbors at 213 Arlington Ave.





Approved Budget Page 16 of 201

GRAY COLOR
PRICE \$16440

CP Benjamin Moore CP

2121-40 2121-40

Silver Half Dollar

Millions Dollar Red

2003-10 2003-10

CP Benjamin Moore CP



**KENSINGTON
PUBLIC SAFETY BUILDING**

**KENSINGTON PSB - COLOR SCHEME
ORIGINAL COLORS
6/3/2024**



**KENSINGTON
PUBLIC SAFETY BUILDING**

KENSINGTON PSB - COLOR SCHEME
ORIGINAL COLORS WITH RED DOORS
6/3/2024



**KENSINGTON
PUBLIC SAFETY BUILDING**

**KENSINGTON PSB - COLOR SCHEME
COLOR SCHEME 1
6/3/2024**



**KENSINGTON
PUBLIC SAFETY BUILDING**

**KENSINGTON PSB - COLOR SCHEME
COLOR SCHEME 1 V2
6/3/2024**



**KENSINGTON
PUBLIC SAFETY BUILDING**

**KENSINGTON PSB - COLOR SCHEME
COLOR SCHEME 2
6/3/2024**



**KENSINGTON
PUBLIC SAFETY BUILDING**

KENSINGTON PSB - COLOR SCHEME
COLOR SCHEME 2 V2
6/3/2024



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: Board Member “Verifier” for Bank Account Payment Approvals
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager
PRESENTED BY: Julie Stein, Director

Recommended Action

Following presentation of this item, provide staff direction as determined.

Background

The District currently contracts with Krisch & Company Accountancy Corporation to provide financial accounting and reporting services: recording and reporting payments, receipts, journal entries; year-end closing and financial audit; assist with budget and research; account and bank reconciliations; prepare State Controller’s Office Annual Report of Financial Transactions and Compensation Reports.

When I returned to the District in 2023, we began implementing additional components: gather and code invoices for General Manager’s approval; adding account numbers to QuickBooks general ledger accounts; and enter bill payments for General Manager’s approval. With staffing transitions of both the District and Krisch & Company, some of those remain in progress. Now that the District has completed the Public Safety Building renovation, these will get priority focus. In the meantime, District payments have many layers of control and review: budget, financial reporting, audit, Krisch & Company (three staff assigned including partner CPA), Mechanics Bank (will contact the District for payments which are out of the ordinary, Contra Costa County (will not make transmittal payments including replenishment reimbursement without proper invoices). We have made many improvements over the last five years and there are many more that we can strive toward.

Electronic payments are a recommended practice to the extent possible to mitigate fraud as checks can be altered when in the wrong hands. The District has not written a paper check since October 2022 and began using Mechanics Bank Electronic Bill Pay in ~2021. Electronic Bill Pay, Automated Clearing House (ACH), and Debit Card payments are the electronics methods the District utilizes. In reviewing *Policy 8 Checking Account*, the language should be expanded to more clearly define this and that update will be brought back to the Board at the next meeting.

Fiscal Impact

The cost related to this item will depend upon any changes implemented.

Attachments:

Report from Director Stein
 Policy 8 – Checking Account
 GFOA Recommended Practices on Payments and Purchasing Cards

Supporting material for agenda item regarding board “verifier” of payments (Stein)

[as of 1pm on Wednesday September 11]

At the time of submission of this report, Director Stein is awaiting several public documents that were requested to help clarify the present status of verification of payments (two signatures) on payments made from the KFPD Checking Account at Mechanics Bank.

Pending further clarification and data from the General Manager, the preliminary purpose of this agenda item and recommendations are as follows, but not limited to the following:

Purpose: Learn from the General Manager how Policy 8 requiring two signatures for every payment issued from the KFPD Checking Account is implemented.

- As a member of the Finance Committee from January 2023 – May 2024, I was never asked to sign any payment issued from the KFPD Checking Account.

Preliminary recommendations:

1. Request the General Manager to hire the financial assistant that was requested by the Interim General Manager and authorized by the board in August 2020.

Pending information on the current execution of payments made from the KFPD Checking Account, request:

2. Clear designation on the monthly transmittal of which checks, electronic transfers, credit card transactions, and any other withdrawals from the checking account were paid with a single signature from the General Manager.
3. Attestation that the remaining payments from the checking account were signed by the General Manager and one Finance Committee member or by the two board members on the Finance Committee.
4. Consideration by the board of any needed changes in the current Policy 8 Checking Account (attached.)

Background

Prior to the Covid-19 pandemic, and for much of CY 2020, the following procedure for payments from the checking account was diligently followed:

1. The district manager prepared a folder with supporting documentation for every invoice to be paid from the checking account, along with a printed check prepared for two signatures.
2. The district manager scheduled a meeting with one member of the finance committee to review each invoice and sign the check for payment of the invoice, if the invoice and the work performed appeared to be in order.

3. The district manager then signed the checks and processed the checks for payment to the vendors.

During the period when Regional Government Services (RGS) was staffing the District and there was no manager, both members of the Finance Committee signed every check. The preparation of supporting documentation for each check was taken care of by RGS, who would meet with each member of the Finance Committee to obtain their signatures on the checks.

During the period when RGS was staffing the District (late 2019-mid 2020), strides were made to move to electronic banking and electronic invoicing. At least one, if not both, members of the Finance Committee were added to the electronic banking system at Mechanics Bank as on-line payment authorizers.

In the mid-to-later part of CY 2020, the KFPD board of directors took significant actions related to financial operations, including:

- district staffing related to financial operations,
- checking account payments, and
- the monthly transmittal.

This work was done in collaboration with the Interim General Manager at the time, Mary Morris-Mayorga, who suggested several useful policy and procedure changes for payments from the checking account. Upon approval from the board and appropriate board resolutions, the Interim General Manager and was charged with implementing the changes in policies and procedures.

Timeline of noteworthy changes in CY 2020:

August 12, 2020

- Approve a temporary measure for the Interim General Manager to Pay Recurring Bills and Provide Monthly Reports to the Board of Directors (approved)
- Approve Staffing Plan to Hire Administrative Support and Finance Positions (approved)
- Proposed Amendment to Policy 8 Checking Account

September 9, 2024

- Proposed Amendment to Policy 8 Checking Account (First Reading)

October 14-15, 2020

- Adoption of Resolution 20-18 Approving Amendments to Policy 8 Checking Account (Second Reading) (Resolution adopted, Policy 8 attached.)

Relevant to this agenda item:

“Two signatures are required on every check. Said signatures shall be those of the General Manager and/or the Directors on the Finance Committee.”

KENSINGTON FIRE PROTECTION DISTRICT POLICY MANUAL

Policy Title and Number: 8 Checking Account

8.10 The District shall maintain a revolving fund checking account at a local bank. The balance in said account shall at no time exceed \$200,000. The General Manager or their designee shall request replenishment of this fund from the County through its accounts payable process.

8.20 Checks written on the account must be authorized by the KFPD budget. Two signatures are required on every check. Said signatures shall be those of the General Manager and/or the Directors on the Finance Committee.

8.30 Documentation such as receipts and/or invoices shall be maintained for the amount of each expenditure.

8.40 Voided checks shall be maintained in the District's files with the signature portion removed.



BEST PRACTICES

Payments Made by Governments

The GFOA recommends that governments have policies and procedures and internal controls in place for each payment method and use electronic means to make payments as often as possible.

Governments make payments in a variety of ways including cash, checks, and various electronic payment methods. Governments rarely make payments using cash but a government may have one or more petty cash funds for employee reimbursement. In addition, fewer and fewer payments by governments are being made by check as more electronic options have been made available but check payments still exist and have unique control and fraud prevention requirements.

The GFOA recommends that governments have policies and procedures and internal controls in place for each payment method and use electronic means to make payments as often as possible.

Electronic Payment Methods

- **Automated clearing house (ACH)** – movement of funds in a batch process, which is best for high volume, low dollar transactions such as payroll, expense reimbursement, and routine vendor payments, as the cost per transaction is low relative to other forms of electronic payment.

- **Wire transfer** – immediate movement of funds between bank accounts with guaranteed settlement, which is most suitable for high dollar transactions because the cost per transaction is high relative to other forms of electronic payment.
- **Purchasing (procurement) cards** – a credit card transaction designed to reduce the volume of small dollar purchase orders issued, field purchase orders or to eliminate petty cash. Purchasing cards are used at the point of sale, which is convenient for the employee and the customer, and payments are made in aggregate. Vendors that accept the payment will pay a processing fee. There is usually no cost to the government, and the issuing bank may provide a rebate based on transaction volume. In addition, restrictions can be put on the purchasing cards such as a per purchase dollar amount limit, dollar limits per transaction cycle and by MCC (merchant category code).
- **Electronic accounts payable** – – a credit card transaction, often without physical cards, that allows governments to pay invoices electronically. These payments are made during the normal accounts payable process, but the vendor or government has designated a preference to receive funds via the card instead of checks. As with purchasing cards, the vendor pays a processing fee, and the government may receive a rebate.
- **Stored value cards** – generally used for payroll to unbanked employees or for rebate/incentive programs. The card is tied to a bank account and is loaded via an ACH transaction. There are costs associated with activation and use of the card.
- **ACH debits** – withdrawal of funds directly out of the government’s bank account. This type of payment is usually requested by vendors who do repetitive business with the government such as benefit providers who have long term contracts with the government. Generally, a government should have debit blocks in place against ACH debits unless specifically identified by the government as trusted vendors.
- **Cryptocurrency** – governments should not make payments through cryptocurrency vehicles, due to risk and volatility of that market. Cryptocurrency is “any form of currency that only exists digitally, that usually has no central issuing or regulating authority but instead uses a decentralized system to record transactions and manage the issuance of new units, and that relies on cryptography to prevent counterfeiting and fraudulent transactions.” (Merriam Webster)

Benefits to using electronic payments including:

- Eliminating the storage, handling, and processing of paper checks.
- Reducing the time spent on reconciliation.
- Eliminating the occurrence of lost or stolen checks and the cost of check reissuance.
- Reducing security risks, including the visibility of information used in check payment fraud.
- Improve the tracking of payments through enterprise resource planning (ERP) systems and integration with banking technologies.

Cash Payment Methods

- Petty cash and change funds should be covered in the government's cash handling policies and procedures:
 - Establish reconciliation process and timeliness
 - Establish verification procedures to prevent duplicate payments (petty cash)

Check Payment Methods

- Check usage (if not able to be eliminated) should be minimized.
- Physical security over check stock and check copy retainage should be in place and documented.
- Bank fraud prevention tools should be in place (e.g., positive pay).
- Timely reconciliation and escheatment should be practiced.
- Governments should have protocols in place for electronic and facsimile signatures, and may want to consider use of multiple signatures on checks.
- Governments may also want to consider outsourcing the check writing function to a bank or other third-party provider.

Board approval date: Friday, September 28, 2018



BEST PRACTICES

Using Purchasing Cards to Streamline the Purchasing Process

GFOA recommends that governments implement a purchasing card program to improve the efficiency and effectiveness of their purchasing processes.

Purchasing card (also known as procurement card or P-Card) programs provide an efficient, cost-effective method of purchasing and paying for small-dollar and high-volume purchases. Purchasing cards offer an alternative to the traditional purchasing process and can result in a significant reduction in the volume of purchase orders, invoices, petty-cash transactions, and checks processed. Purchasing cards can be used whenever a purchase order, check request, or petty cash would have been processed and with any vendor that accepts credit cards.

Purchasing card programs can provide significant benefits to governments who choose to use them. Benefits of a Purchasing Card Program can include:

- Convenience (simplified purchasing and payment process)
- Efficient payment method
- Lower transaction costs
- Rebate revenue
- Improved purchasing data analytics

- Alternative to petty cash
- Immediate payment to vendors
- Emergency preparedness

Purchasing card programs overall benefit governments, but with any program implementation come some challenges:

- Approval process (ensure policy is set up effectively)
- Duplicate payments
- May shift reconciliation responsibility (addressed in the design of the program)
- Compliance (keeping card users accountable and properly trained)
- Complex spend analysis (reporting can be difficult – upfront discussion with vendor)
- Delays in recording activity (Process / ERP Integration)
- “Front Page” Risk – governments using credit cards (ensuring proper controls exist)

GFOA recommends that governments explore the use of purchasing cards to improve the efficiency of their purchasing procedures. A competitive process should be used to select a purchasing card provider.

Governments need to maintain appropriate controls, in accordance with the purchasing policy, to ensure the ongoing success of a purchasing card program. Governments should also adhere to any state or local laws in place regarding purchasing card use. This should be done through the development of a Purchasing Card Program that should include the following elements:

- Defining the scope of the program (usually for small dollar, high-volume purchasing, and possibly travel)

- Having a Purchasing Card Policy and ensuring that it conforms to the entity's overall procurement policy
- Developing a P-Cards procedures manual that also addresses fraud prevention
- Implementing a training program (include a training manual)
- Developing a process for selecting and managing the right issuer/ card provider (Competitive RFP Process)

Board approval date: Friday, September 25, 2020



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: General Manager's Report
SUBMITTED BY: Mary Morris-Mayorga, General Manager

For August and September, the District continues to advance initiatives which are highlighted here that are not otherwise covered under other agenda items. My timing this month was a bit limited due to my mother's final days and passing so I am working to catch up on some items.

Resolution of Neighbor Complaints of PSB Roof Stack Reflection

Tim Barry is assisting with getting paint quotes for the roof stack. This was recommended by the design team as resolution of the reflection issues raised by neighbors along with some potential screening that is being researched and evaluated (this may have been included in the renovation plan). We will complete this within the existing PSB budget.

PSB Exterior Painting Quotes

Painters who are quoting on the roof stack will also provide quotes for painting three or four sides of the building to bring back to the Board in October if not sooner.

General Manager Job Description, Goals, Performance Metrics, and Key Performance Indicators

While the District worked with Brent Ives in the past on general manager recruitments, the District has not developed a job description for the position. In addition, development of goals, performance metrics, and key performance indicators is a recommended practice. I have a background in human resources so can develop these for Board feedback if that is acceptable to the Board.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024

TO: Kensington Fire Protection District Board

RE: Emergency Preparedness Coordinator Report

SUBMITTED BY: Johnny Valenzuela, Emergency Preparedness Coordinator

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

1. Community Event/Engagement

- 9/3/2024 K6 Zoom Presentation

2. District Communications/ Publications

- 8/27/2024 Nextdoor Wildcat Fire Incident Alert
- 8/27/2024 KFPD Email List Re: Wildcat Fire Incident Alert
- 8/27/2024 KFPD Webpage Update re: Wildcat Fire Incident
- 9/9/2024 KFPD Webpage Update re: Shredding Event (10/26)
- October Outlook Publication Announcement

3. Initiatives/ Deliverables

- Add resident emails to the Red Flag Warning Email List
- Ongoing Firewise Support
- National Night Out Event Closeout Tasks
- Block Party Planning (Kingston)
- Block Party Planning (Maybeck Firewise)
- Contact EBRPD / Dept of Ins / KPD/ECKFIRE for Block Party participation
- Zoom Presentation Development (K6)
- Develop a Resource List for K6 Meeting Attendees
- Provide information to inbound calls/email inquiries.
- Collaboration to reform the Replanting Grant into a Hazardous Vegetation Removal Grant
- Shredding Event Planning and Coordination
- Update Signage for Shredding Event
- Revise KFPD Application for Hazardous Vegetation Removal Program
- Report re: Resident Concerns for Parking Changes
- Draft KPOA email message re: Evacuation Readiness

4. Meeting

- 8/16/2024 Emergency Preparedness Committee Coordination

September 18, 2024

Emergency Preparedness Coordinator's Report

- 8/20/2024 Hazardous Vegetation Program Call
- 8/20/2024 Wildcat Firewise Coordination
- 8/21/2024 Emergency Preparedness Committee Coordination
- 8/21/2024 KFPD Monthly Board Meeting
- 8/22/2024 Emergency Preparedness Committee Coordination
- 8/22/2024 Redtail Ridge Firewise Coordination
- 8/23/2024 K6 Collaboration Meeting
- 8/22/2024 KFPD Emergency Preparedness Committee
- 8/26/2024 Emergency Preparedness Committee Coordination
- 9/2/2024 Maybeck Firewise Coordination
- 9/3/2024 Wildcat Firewise Coordination
- 9/3/2024 Firewise Regional Coordinators Webinar
- 9/4/2024 Maybeck Firewise Coordination
- 9/6/2024 Maybeck Firewise Coordination
- 9/10/2024 Hills Emergency Forum



EMERGENCY PREPAREDNESS

SEP 2024



KENSINGTON
FIRE PROTECTION DISTRICT



SHRED & MEDS
PAPER AND PHARMACEUTICAL DROP-OFF



**UNITARIAN UNIVERSALIST CHURCH OF BERKELEY
1 LAWSON ROAD KENSINGTON**

**SATURDAY OCTOBER 26TH
10:00am-12:00pm**

MORE INFO: www.kensingtonfire.org

KENSINGTON CERT COURSES COMING SOON

EMERGENCY RESPONSE TRAINING

BEGINS FALL 2024

www.kensingtonfire.org/CERT

- **DISASTER PREPAREDNESS**
- **FIRE SAFETY & HAZARDS**
- **MEDICAL RESPONSE**
- **SEARCH & RESCUE**
- **& MORE!**

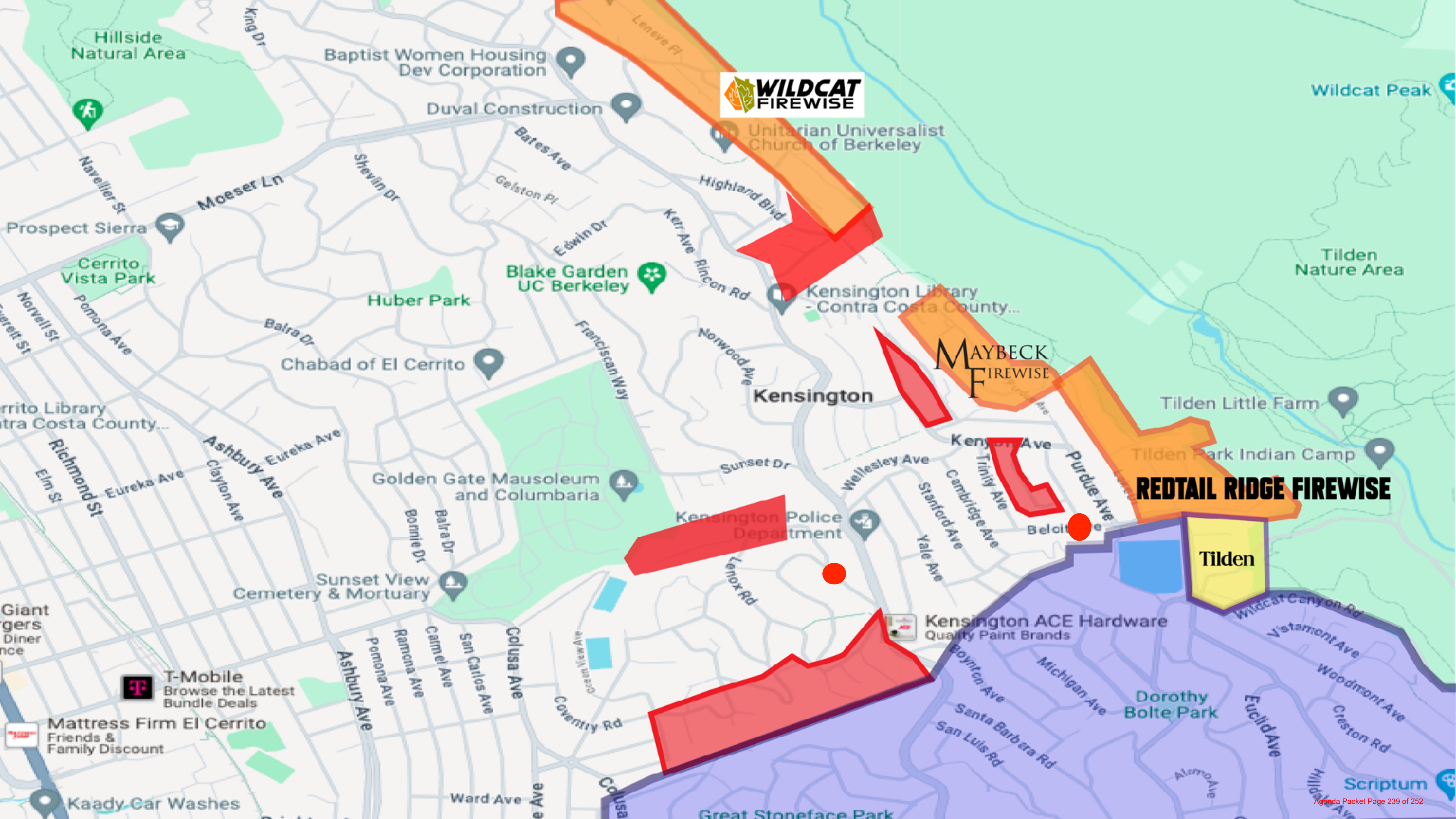


KENSINGTON
FIRE PROTECTION DISTRICT

KENSINGTON FIREWISE

- **8/13** Redtail Ridge Community Assessment
- **REDTAIL RIDGE IS A RECOGNIZED FIREWISE!**





**WILDCAT
FIREWISE**

**MAYBECK
FIREWISE**

REDTAIL RIDGE FIREWISE

Tilden

Hillside Natural Area

Wildcat Peak

Tilden Nature Area

Unitarian Universalist Church of Berkeley

Baptist Women Housing Dev Corporation

Duval Construction

Blake Garden UC Berkeley

Kensington Library - Contra Costa County...

Kensington

Tilden Little Farm

Tilden Park Indian Camp

Kensington Police Department

Kensington ACE Hardware Quality Paint Brands

Dorothy Bolte Park

Great Stoneface Park

Scriptum

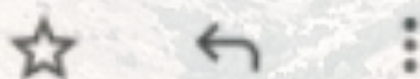
T-Mobile Browse the Latest Bundle Deals

Mattress Firm El Cerrito Friends & Family Discount

Kaady Car Washes

Patrick McIntyre

Thu, Aug 1, 9:54 AM



to me ▾

Good morning Johnny,
Thanks for sending this over. We are aware of the tree and have plans to have it removed. The removal will need to be done by contract, so it will take place when it fits into our workflow. Our most recent estimate on timing for removal is within 2 weeks.

I would appreciate it if you would follow up with the resident.

Thank you,
Patrick



Patrick McIntyre

Fire Captain | Fire Department

East Bay Regional Park District

17930 Lake Chabot Road, Castro Valley, CA 94546

T: 510-690-6607 | M: 510-603-9870

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OCTOBER PUBLICATION

- Hazardous Vegetation Grant
- Shredding Event
- Evacuation Campaign Reminder
- Red Flag Warning Sign Up
- Firewise News
- Insurance Tips

THE FIRE PLUG Spring Edition | 2024
www.kensingtonfire.org

PAPER SHREDDING
Saturday April 27th 10 am - 12 pm
1 LAWSON ROAD - UNITARIAN UNIVERSALIST CHURCH

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EVACUATION IS YOUR RESPONSIBILITY
PUBLIC AWARENESS CAMPAIGN
COMING THIS SUMMER
www.kensingtonfire.org/zone

Evacuation Preparedness Information To Be Mailed Out To Each Home
The Kensington Fire Protection District is committed to enhancing our community's resilience against the ever-present threat of wildfires and ensuring our preparedness for potential evacuations. In light of this, we are initiating a comprehensive campaign, designed to equip every household within Kensington with critical information necessary for an effective community-wide evacuation.

In the coming weeks, each residence will receive a campaign mailer, a critical component of our wildfire and evacuation preparedness efforts. This mailer contains information that is specific to each of the six different zones within Kensington. For example, residents living on Lake Drive will get a different enclosure than those living one block to the west. The enclosures are intended to provide residents with:

- A map to indicate the zone boundary,
- Insights into the specific wildfire risks pertinent to the zone,
- Information regarding the designated zone number,
- Reminders for assembling go bags and establishing a concrete evacuation route, including planning for shelter outside the affected area.

We urge every resident to carefully review the contents of this mailer and engage in proactive preparation measures. Together, through informed and collective action, we can significantly reduce the impact of wildfires and ensure our community's readiness for evacuation should the need arise.

THE FIRE PLUG | 1



KENSINGTON *NATIONAL*

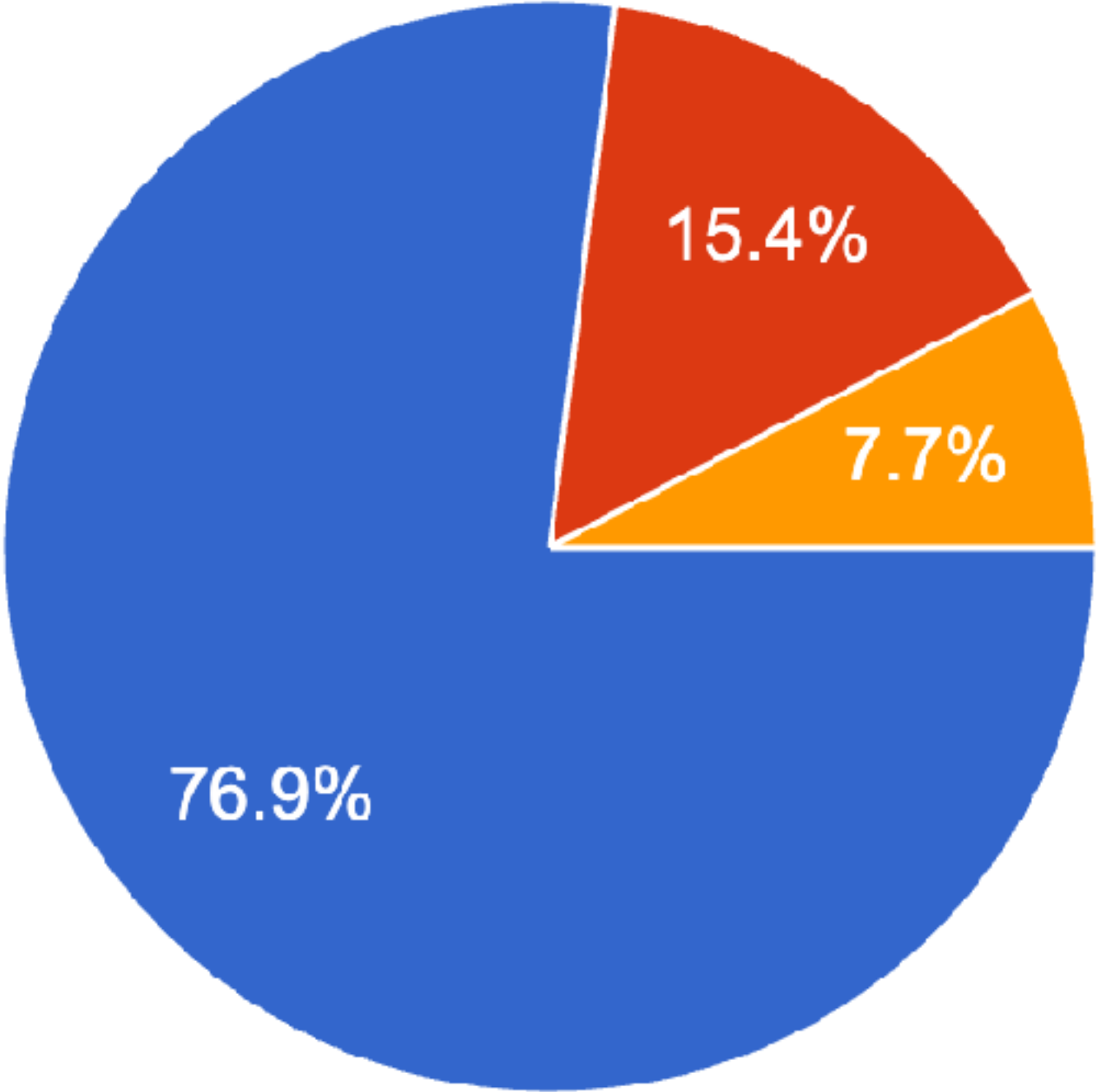


NIGHT OUT

TUESDAY, AUGUST 6TH 2024

The number of attendees at my block party:

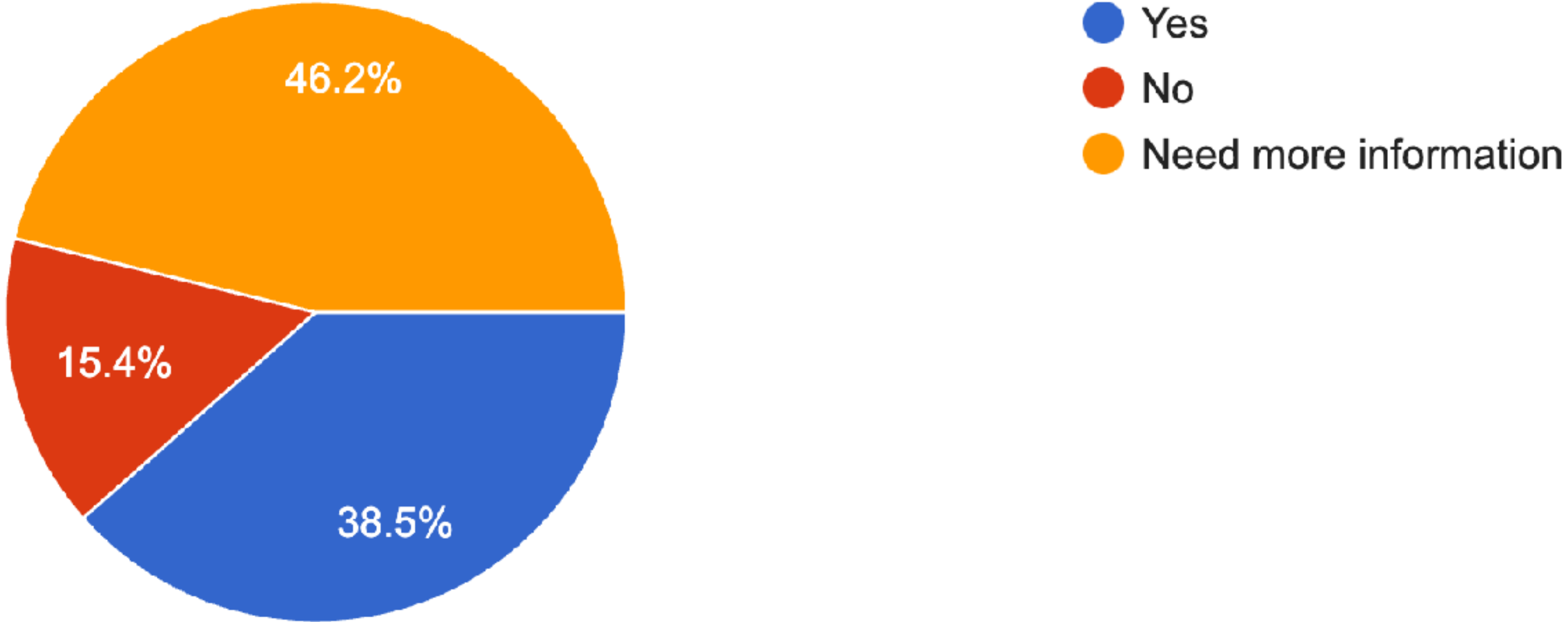
13 responses



- was what I expected
- was more than expected
- could use improvement

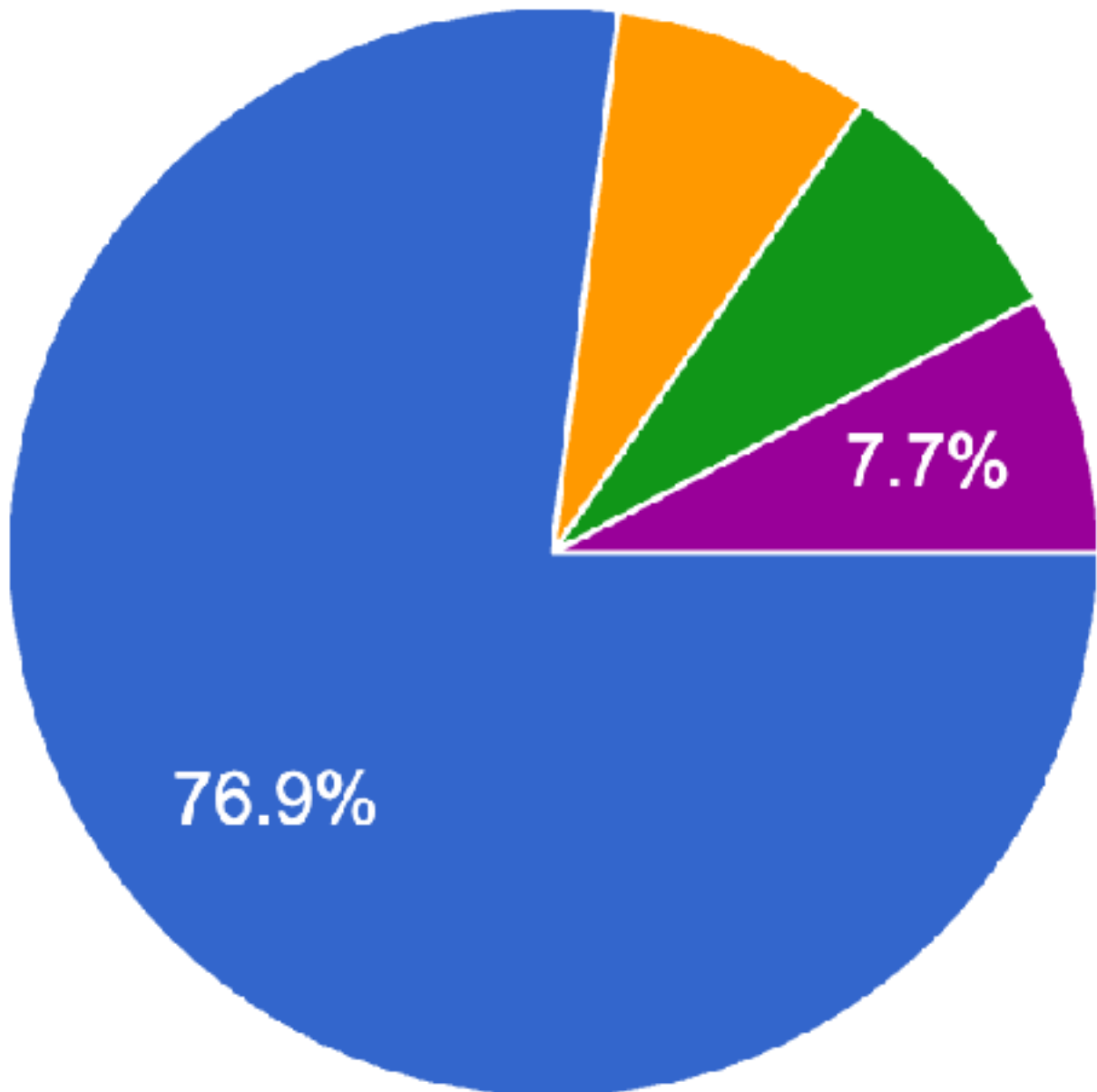
Would you like to plan an Emergency Preparedness Block Party with the Fire District Emergency Preparedness Coordinator? (to have more time to focus on improving preparedness with your neighbors)

13 responses



The materials provided from Police/Fire were:

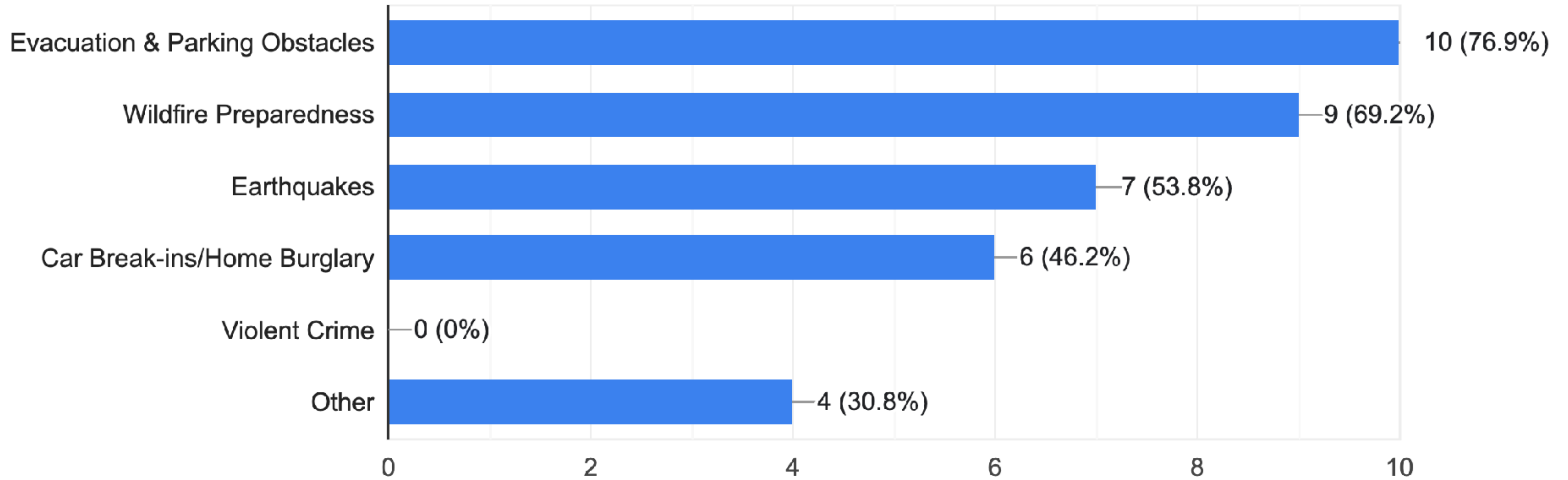
13 responses



- Just what we needed
- Could use improvement
- The materials were great. However, I did not "present" them or make any announcement about the materials. W...
- Attendees chatted, not interested in picking up info. Also had received this information earlier.
- Mostly very helpful; with only 1 copy of each, we used them as display copies...

What are the top 3 topics of concern for your block:

13 responses





KENSINGTON
FIRE PROTECTION DISTRICT

NEIGHBORHOOD EMERGENCY PREPAREDNESS

BLOCK PARTY

Safety starts at home.

9/3 7:15 PM ZOOM CERT AREA 6

9/28 3:00 PM KINGSTON BLOCK PARTY

10/6 3:00 PM MAYBECK FIREWISE



KENSINGTON

FIRE PROTECTION DISTRICT

QUESTIONS?

PREPARE@KENSINGTONFIRE.ORG



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: Public Safety Building Project Update
SUBMITTED BY: Mary Morris-Mayorga, General Manager

Recommended Action

For information only, no action is requested at this time.

Background

With the renovation construction completed, the District has met the lease financing requirement that the building is available for use and occupancy. Now the team has been focused on the remaining items which need to be in place prior to the official transition from the temporary station to the newly renovated Public Safety Building. The furniture order is in progress and we are waiting for the delivery timing estimate which will be about two weeks for most items with about four weeks for beds (bed frames from the temporary station will be utilized to bridge the gap in time of delivery). We are coordinating a final deep clean prior to move in ~ the last week of September. Communication issues were identified with the backup cellular which was planned through AT&T for the fire station alerting system and elevator call button. This has taken a great deal of time and patience in working with AT&T and the team to resolve; however, StarLink is now being evaluated as an alternative. The elevator will not be used until this is resolved.

On Tuesday, September 10th, we discovered a problem with the Apparatus Bays when the fire department drove the engines into the PSB and they will not fit fully with the doors down. This is due to ceiling mounted heaters, a pipe, and elbow support brackets for pipes that are in the way, and the cages for turnouts are also in the way of access to the back of the engines. The design team has recommended repositioning the heaters and meeting at the PSB on Friday, September 13th to remove the heaters and are working on additional minor modifications that will fully resolve this.

On a positive note, the District has moved fully out of storage, so we are now in the process of evaluating items for use or disposal depending upon their condition and planning for scanning old files in place of maintaining file cabinets. Once we identify the transfer date from the temporary station to the PSB, we can plan for the temporary station decommission. The Unitarian Universalist Church of Berkeley has expressed interest in the modular (which they would coordinate with Pacific Mobile Structures) and carport which I am working to get a cost for so that I can provide this as an option to simply removing the structure.

Fiscal Impact

An update on the project budget versus expended is included below, including change orders.

	Project Budget (6/19/2024)	Change Orders/ Additional Services	Including Change Orders	Expended 8/31/2024	Remaining Budget	
<u>Public Safety Building:</u>						
Construction - CWS	\$ 6,217,541	\$ 185,432	\$ 6,402,973	\$ 6,064,709	\$ 338,264	
Construction - District direct costs	191,828			171,976	19,852	
PSB Renovation Design/Engineering	822,740			755,383 *	67,357	reconciled to invoices
Permits/Inspection/Testing	141,017			124,288	16,730	
Construction/Project Management	488,047			466,222	21,825	
Furniture, Fixtures, and Equipment	135,000			1,070	133,930	
Legal Counsel	130,000			64,264	65,736	
<u>Temporary Fire Station:</u>						
Construction Cost	598,289			598,289	0	
Design/Engineering/Project Management	107,573			80,116	27,457	
Relocation	221,566			217,212	4,353	
Sub-Total:	\$ 9,053,601	\$ 185,432	\$ 6,402,973	\$ 8,543,528	\$ 695,505	
Project Contingency Allowance	300,000	(185,432)	(6,402,973)	-	114,568	
Total Project Budget	\$ 9,353,601	\$ -	\$ -	\$ 8,543,528	\$ 810,073	



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: Emergency Preparedness Committee Meeting - 8/22/24
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

For information only, no action is required.

Background

The Emergency Preparedness Committee met on August 22, 2024 and discussed the following topics:

- Discussion and recommendation to the Board of action KFPD could take towards implementing the parking changes requested by residents
- Contra Costa County's reported response to Grand Jury Report

Fiscal Impact

There is no fiscal impact identified at this time.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 18, 2024
TO: Board of Directors
RE: Finance Committee Report
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

This item is provided for information only with no action requested.

Background

The Finance Committee met on August 27, 2024 with the agenda item list included below along with a summary of that item:

FY 2024-25 City of El Cerrito Contract Fee Schedule

This is covered in Item 09a on the Board of Directors Meeting agenda of September 18, 2024.

Reserves Funding

This is covered in Item 09a on the Board of Directors Meeting agenda of September 18, 2024.

FY 2024-2025 Final Budget

This is covered in Item 09a on the Board of Directors Meeting agenda of September 18, 2024.

Fiscal Impact

The Fiscal Year 2024-25 Budget contains the financial impacts of these items as appropriate.