



KENSINGTON FIRE PROTECTION DISTRICT

DATE: June 19, 2024
TO: Board of Directors
RE: FY 2024-2025 PRELIMINARY BUDGET
SUBMITTED BY: Mary A. Morris-Mayorga, Consultant

Recommended Action

Staff recommends the Board approve Resolution 2024-03 adopting the preliminary combined revenue, operating expense, and capital improvement budget for Fiscal Year 2024-2025.

Background

As discussed with the Finance Committee on June 10th, the preliminary budget has been developed in conjunction with an updated long-term financial forecast. Staff worked with Bill Zenoni in updating and confirming the financial forecast including assumptions. Staff walked through the financial forecast first and then the budget document. In addition, the public safety building budget was reviewed with an update on projected costs at this point.

At that meeting, the committee also received a presentation of the El Cerrito fire services contract fee schedule and inquired about as well as discussed components of this which resulted in some follow-up items. The updated fee schedule was received, confirmed, and has been incorporated into the budget along with submitted for approval at the Board of Directors meeting on June 19, 2024. The update resulted in a reduction of the original proposed fee.

The committee also discussed the potential to incorporate budget funding for strategic initiatives utilizing available cash of \$439,378 (net operating surplus less rolling stock set-aside and debt service). These will be discussed under the Strategic Planning Goals item on the June 19, 2024 Board Meeting agenda.

Fiscal Impact

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

Attachments:

1. Resolution 2024-03 Adopting The Preliminary Combined Revenue, Operating Expense, And Capital Improvement Budget For Fiscal Year 2024-2025
2. Fiscal Year 2024-25 Preliminary Budget
3. List of Strategic Planning Initiatives



RESOLUTION 2024-03

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

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

WHEREAS, the preliminary combined budget was reviewed by the Finance Committee at the June 10, 2024 public meeting; and

WHEREAS, a final Revenue, Operating Expense and Capital Improvement Budget shall be approved by the Board of Directors of the Kensington Fire Protection District by the statutory required date of October 1, 2024;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby adopts the Preliminary Combined Revenue, Operating Expense and Capital Improvement Budget with its associated schedules for Fiscal Year 2024-2025 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 19th day of June 2024 by the following vote of the Board.

AYES:

NOES:

ABSENT:

ABSTAIN:

Daniel Levine, President

Julie Stein, Secretary



Kensington Fire Protection District Fiscal Year 2024-2025 Preliminary Budget



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



Kensington Fire Protection District Fiscal Year 2024-2025 Final Budget

Contents

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



Budget Message

June 19, 2024

To: Board of Directors,
Kensington Fire Protection District

Members of the Board:

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

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

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

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

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

Respectfully submitted,

Mary Morris-Mayorga
Consultant

Elected and Appointed Officials

Board of Directors

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

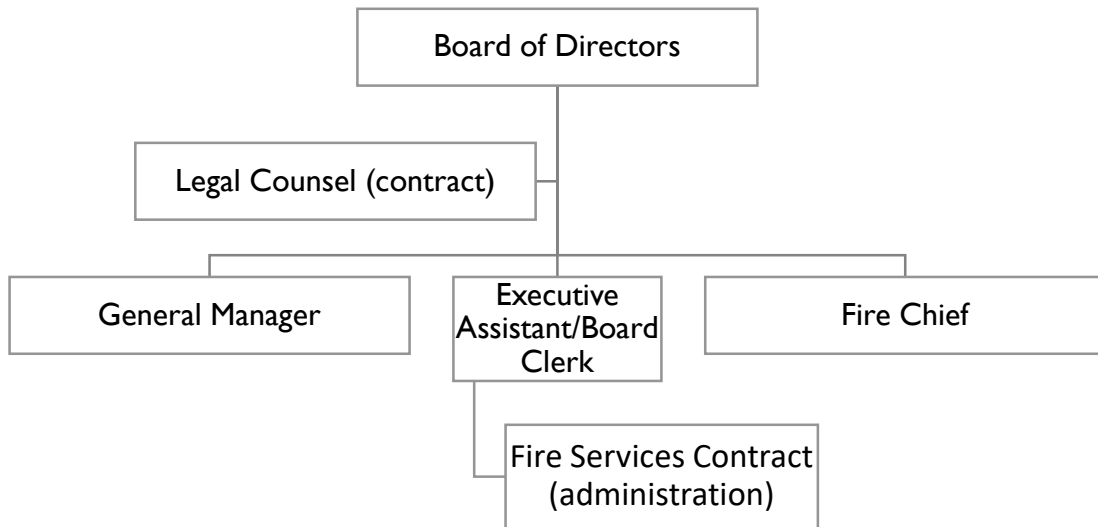
Term Expires

December 2027
December 2024
December 2024
December 2027
December 2027

Appointed

General Manager (Interim) Tim Barry
Fire Chief Eric Saylor

Organization Chart



Committees

Emergency Preparedness Committee:

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

Finance Committee:

Directors: Jim Watt and Rick Artis

Mission

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

District Profile

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

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

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

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

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

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

District Services

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

Training 2020:

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

Fire Prevention and Public Education 2020:

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

Certifications Currently Held:

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

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

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

Service Area Map

(need to update to Station 55)



Strategic Planning and Goals

(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 ten-year long-term financial plan demonstrates availability of resources for service delivery.
4. Resilience – future fiscal contingencies and risks are identified, assessed and prudently planned for through reserves or other measures.
5. Realistic – budget amounts are based upon the best information available.
6. Integrity and quality – budgetary forecasts and actual results are subject to quality assurance including independent audit.
7. Performance – evaluation of services and programs will be integral to the budget process.

Budget Schedule

In general, the annual budget schedule is as follows:

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

Fire Protection Contract

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

FY 2024-2025 Contract Amount (unreconciled)	\$ 4,320,657.47
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
REVENUE				
Property Taxes	5,264,470	5,475,049	5,475,049	5,694,051
Special Taxes	200,437	201,000	201,000	201,000
Other Taxes (HOPTR)	24,423	25,000	25,000	25,000
Lease Income	3,050	-	-	-
Investment Income	37,204	216,110	216,110	232,136
CERBT Disbursement	67,346	63,500	63,500	61,000
Other Revenue	163	2,000	2,000	2,000
Grant Revenue	-	-	-	-
TOTAL REVENUE	\$ 5,597,092	\$ 5,982,658	\$ 5,982,658	\$ 6,215,187
EXPENDITURES				
SALARIES AND BENEFITS				
<u>Office Wages & Related</u>				
Regular Wages	153,493	191,468	191,468	166,400
Vacation	5,271	5,022	5,022	5,000
Medical/Dental Insurance	7,000	5,427	5,427	6,000
Payroll Taxes	12,211	15,032	15,032	12,730
Workers Compensation/Life Insurance	1,760	3,100	3,100	3,224
Payroll Processing	2,436	2,830	2,830	2,943
Total Office Wages & Related Costs	182,171	222,879	222,879	196,297
<u>Retiree Medical Benefits</u>				
PERS Medical	53,355	50,500	50,500	48,000
CalPERS Settlement	-	-	-	-
Delta Dental	10,437	10,000	10,000	10,000
Vision Care	3,554	3,000	3,000	3,000
Total Retiree Medical Benefits	67,346	63,500	63,500	61,000
TOTAL SALARIES AND BENEFITS	\$ 249,517	\$ 286,379	\$ 286,379	\$ 257,297
<u>Outside Professional Services</u>				
Accounting	33,895	37,080	37,080	50,000
Actuarial Valuation	5,600	3,000	3,000	3,000
Audit	12,500	20,500	20,500	20,500
Bank Fees	25	50	50	50
Contra Costa County Expenses	56,254	39,520	39,520	41,101
El Cerrito Contract Fees	3,843,483	4,146,968	4,146,968	4,320,657
El Cerrito Reconciliation	123,165	77,554	77,554	(42,866)
IT Services and Equipment	4,097	6,600	6,600	2,000
Fire Abatement Contract	-	5,250	5,250	5,513
Fire Engineer Plan Review	1,000	3,000	3,000	3,000
Risk Management Insurance	689	21,697	21,697	23,866
LAFCO Fees	1,559	2,100	2,100	2,100
Legal Fees	15,598	15,600	15,600	12,000
Operational Consultant	4,088	20,000	20,000	52,800
Fiscal Analysis Consultant	-	25,000	10,000	15,000
Recruitment	26,590	14,925	14,925	-
Temporary Services	-	-	-	5,000
Water System Improvements	-	10,000	10,000	10,000
Website Development/Maintenance	3,240	3,600	3,600	3,600
Wildland Vegetation Maintenance	6,500	7,828	7,828	8,063
Other Outside Professional Services	-	-	-	-
Emergency Preparedness Coordinator	105,200	107,704	107,704	110,935
Grant Writer/Coordinator	-	15,000	15,000	15,000
Nixle (Everbridge) Fees	-	3,200	3,200	3,296
Long-Term Financial Planner/Disclosure	3,163	2,500	2,500	2,500
Total Outside Professional Services	\$ 4,246,646	\$ 4,588,676	\$ 4,573,676	\$ 4,667,115

Budget Detail (cont'd)

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
EXPENDITURES				
<u>Community Service Activities</u>				
Public Education	12,951	20,000	20,000	15,000
EP Coordinator Expense Account	-	1,000	-	-
Community Pharmaceutical Drop-Off	-	2,500	2,500	2,500
CERT Emergency Kits/Sheds/Prep	-	4,120	4,120	4,244
Open Houses	719	2,000	2,000	2,000
Community Shredder	7,253	5,500	5,500	5,500
DFSC Matching Grants	-	-	-	-
Firesafe Planting Grants	-	25,000	10,000	10,000
Demonstration Garden	-	-	-	-
Community Sandbags	3,940	3,500	3,500	3,500
Volunteer Appreciation	-	500	500	500
Community Service - Other	-	500	500	500
Total Community Service Activities	\$ 24,862	\$ 64,620	\$ 48,620	\$ 43,744
<u>District Activities</u>				
Equipment	-	-	-	-
Vehicle Maintenance	0	-	-	-
Professional Development	595	5,000	5,000	5,000
Election	5,579	-	-	5,858
Firefighter's Apparel & PPE	1,264	1,500	1,500	1,500
Firefighter's Expenses	28,582	5,000	5,000	5,000
Staff Appreciation	-	2,500	2,500	2,500
Memberships	9,505	9,500	9,500	9,500
Total District Activities	\$ 45,525	\$ 23,500	\$ 23,500	\$ 29,358
<u>Office</u>				
Office Expenses	5,327	6,000	6,000	4,000
Office Supplies	763	1,200	1,200	1,236
Telephones	8,841	1,000	1,000	1,030
Internet	2,870	4,000	4,000	4,120
Office - Other	-	515	515	530
Office - Equipment	1,189	2,500	2,500	500
Total Office	\$ 18,990	\$ 15,215	\$ 15,215	\$ 11,416
<u>Building Maintenance</u>				
Gardening Services	140	500	500	2,400
Building Alarm	(396)	1,500	1,500	1,500
Medical Waste Disposal	-	2,200	2,200	2,200
Janitorial Services	806	200	200	2,400
Miscellaneous Maintenance	9,365	2,500	2,500	5,000
Total Building Maintenance	\$ 9,915	\$ 6,900	\$ 6,900	\$ 13,500
<u>Building Utilities/Service</u>				
Gas and Electric	8,978	6,300	6,300	12,000
Water/Sewer	2,903	6,600	6,600	5,000
Refuse Collection	2,170	3,000	3,000	3,090
Building Utilities/Services - Other	490	3,940	3,940	1,000
Total Building Utilities/Service	\$ 14,541	\$ 19,840	\$ 19,840	\$ 21,090
Contingency	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,609,995	\$ 5,025,130	\$ 4,994,130	\$ 5,063,520
NET OPERATING SURPLUS/(SHORTFALL)	\$ 987,096	\$ 957,529	\$ 988,529	\$ 1,151,666

Budget Detail (cont'd)

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
EXPENDITURES				
CAPITAL EXPENDITURES				
Rolling Stock Set-aside <i>(Transfer from General</i>	202,800	167,489	167,489	219,348
Equipment and Furniture	-	-	-	-
PSB - Temporary Facilities	894,649	-	-	-
PSB Renovation	<u>1,326,573</u>	<u>5,881,093</u>	<u>5,881,093</u>	<u>700,000</u>
Total Capital Expenditures	\$ 2,424,022	\$ 6,048,582	\$ 6,048,582	\$ 919,348
DEBT SERVICE*	\$ -	\$ -	\$ -	\$ 141,570
TOTAL EXPENDITURES	\$ 7,034,017	\$ 11,073,712	\$ 11,042,712	\$ 6,124,439
CHANGE IN FUND BALANCE	\$ (1,436,926)	\$ (5,091,053)	\$ (5,060,053)	\$ 310,096
Building Loan Drawdown	1,926,120	-	-	-
ENDING GENERAL/SPECIAL FUND BALANCE	7,475,985	4,740,030	4,771,030	4,861,778
ENDING CAPITAL/ROLLING STOCK FUND BALANCE	3,219,973	1,032,364	1,032,364	1,251,712
ENDING FUND BALANCE	<u>10,695,958</u>	<u>5,772,394</u>	<u>5,803,394</u>	<u>6,113,490</u>

Capital Outlay – Public Safety Building

pending BOD Approval

	Project Budget <i>(9/20/2023)</i>	Change Orders/Additi onal Services	Budget Adjustment	**Revised** Project Budget <i>(6/19/2024)</i>
<u>Public Safety Building:</u>				
Construction - CWS	\$ 5,882,253	\$ 335,288		\$ 6,217,541
Construction - District direct costs	-	166,828	25,000	191,828 1
PSB Renovation Design/Engineering	774,740	48,000		822,740 2
Permits/Inspection/Testing	141,017			141,017
Construction/Project Management	394,987	93,060		488,047 3
Furniture, Fixtures, and Equipment	200,000		(65,000)	135,000 4
Legal Counsel	130,000			130,000
<u>Temporary Fire Station:</u>				
Construction Cost	595,453	2,836		598,289 5
Design/Engineering/Project Management	107,573			107,573
Relocation	221,566			221,566
Sub-Total:	<u>\$ 8,447,589</u>	<u>\$ 646,012</u>	<u>\$ (40,000)</u>	<u>\$ 9,053,601</u>
Project Contingency Allowance	<u>550,000</u>	<u>(335,288)</u>	<u>85,288</u>	<u>300,000</u>
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 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
REVENUE								
Property Taxes	\$ 5,264,470	\$ 5,475,049	\$ 5,475,049	\$ 5,694,051	\$ 5,921,813	\$ 6,158,685	\$ 6,405,033	\$ 6,661,234
Special Taxes	200,437	201,000	201,000	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	24,423	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Lease Income	3,050	-	-	-	-	-	-	-
Investment Income	37,204	216,110	216,110	232,136	244,540	277,871	306,085	328,416
CERBT Disbursement	67,346	63,500	63,500	61,000	61,960	62,939	63,938	64,957
Other Revenue	163	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,597,092	\$ 5,982,658	\$ 5,982,658	\$ 6,215,187	\$ 6,456,312	\$ 6,727,495	\$ 7,003,055	\$ 7,282,607
EXPENDITURES								
Salaries and Benefits								
Office Wages and Related Costs	182,171	222,879	222,879	196,297	204,149	212,315	220,808	229,640
Retiree Medical Benefits	67,346	63,500	63,500	61,000	61,960	62,939	63,938	64,957
Total Salaries and Benefits	\$ 249,517	\$ 286,379	\$ 286,379	\$ 257,297	\$ 266,109	\$ 275,254	\$ 284,746	\$ 294,597
Outside Professional Services								
El Cerrito Contract Fees	3,843,483	4,146,968	4,146,968	4,320,657	4,666,310	5,039,615	5,442,784	5,878,207
El Cerrito Reconciliation	123,165	77,554	77,554	(42,866)	80,000	80,000	80,000	80,000
Other Outside Professional Services	279,998	364,154	349,154	389,324	333,743	341,510	354,706	363,528
Total Outside Professional Services	\$ 4,246,646	\$ 4,588,676	\$ 4,573,676	\$ 4,667,115	\$ 5,080,053	\$ 5,461,125	\$ 5,877,490	\$ 6,321,735
Community Service Activities	\$ 24,862	\$ 64,620	\$ 48,620	\$ 43,744	\$ 43,871	\$ 44,002	\$ 44,137	\$ 44,276
District Activities	\$ 45,525	\$ 23,500	\$ 23,500	\$ 29,358	\$ 23,500	\$ 29,651	\$ 23,500	\$ 29,959
Office Expenses	\$ 18,990	\$ 15,215	\$ 15,215	\$ 11,416	\$ 11,244	\$ 11,581	\$ 11,929	\$ 12,287
Building Maintenance	\$ 9,915	\$ 6,900	\$ 6,900	\$ 13,500	\$ 14,175	\$ 14,884	\$ 15,628	\$ 16,409
Building Utilities/Service	\$ 14,541	\$ 19,840	\$ 19,840	\$ 21,090	\$ 22,563	\$ 24,164	\$ 25,905	\$ 27,800
Contingency	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,609,995	\$ 5,025,130	\$ 4,994,130	\$ 5,063,520	\$ 5,481,515	\$ 5,880,661	\$ 6,303,334	\$ 6,767,062
NET OPERATING SURPLUS/(SHORTFALL)	\$ 987,096	\$ 957,529	\$ 988,529	\$ 1,151,666	\$ 974,797	\$ 846,834	\$ 699,721	\$ 515,545
Capital Expenditures - Rolling Stock Set-aside	\$ 202,800	\$ 167,489	\$ 167,489	\$ 219,348	\$ 228,122	\$ 237,247	\$ 246,737	\$ 256,607
Capital Expenditures - Equip/Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Public Safety Building	\$ 2,221,222	\$ 5,881,093	\$ 5,881,093	\$ 700,000	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428	\$ 141,377
TOTAL EXPENDITURES	\$ 7,034,017	\$ 11,073,712	\$ 11,042,712	\$ 6,124,439	\$ 5,851,162	\$ 6,259,386	\$ 6,691,499	\$ 7,165,047
CHANGE IN FUND BALANCE	\$ (1,436,926)	\$ (5,091,053)	\$ (5,060,053)	\$ 310,096	\$ 833,273	\$ 705,356	\$ 558,293	\$ 374,168
Building Loan Drawdown	1,926,120	-	-	-	-	-	-	-
FUND BALANCE (June 30)	\$ 10,695,958	\$ 5,772,394	\$ 5,803,394	\$ 6,113,490	\$ 6,946,763	\$ 7,652,119	\$ 8,210,412	\$ 8,584,580

June 14, 2024

Fund Balance Projection

	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers In/ (Transfers</u>	<u>Other Financing</u>	<u>Change in Fund Balance</u>	<u>Beginning Fund Balance</u>	<u>Ending Fund Balance</u>
<u>FY 2021-22</u>							
General Fund	5,285,728	4,379,134	400,000	-	1,306,594	5,176,904	6,483,498
Special Tax Fund	200,962	2,211	(400,000)	-	(201,249)	409,440	208,191
Capital Fund	<u>4,906</u>	<u>514,583</u>	<u>-</u>	<u>-</u>	<u>(509,677)</u>	<u>3,821,952</u>	<u>3,312,275</u>
Total	5,491,596	4,895,928	-	-	595,668	9,408,296	10,003,964
<u>FY 2022-23</u>							
General Fund	5,396,655	4,609,995	205,828	-	992,487	6,483,498	7,475,985
Special Tax Fund	200,437	-	(408,628)	-	(208,191)	208,191	-
Capital Fund	<u>-</u>	<u>2,221,222</u>	<u>202,800</u>	<u>1,926,120</u>	<u>(92,302)</u>	<u>3,312,275</u>	<u>3,219,973</u>
Total	5,597,092	6,831,217	-	1,926,120	691,994	10,003,964	10,695,958
<u>FY 2023-24</u>							
General Fund - Operating	5,781,658	4,994,130	(5,604,745)	-	(4,817,216)	7,475,985	2,658,769
General Fund - El Cerrito	-	-	2,112,261	-	2,112,261	-	2,112,261
General Fund - PSB	-	3,525,995	3,525,995	-	-	-	-
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund - PSB/Rolling Stock	<u>-</u>	<u>2,355,098</u>	<u>167,489</u>	<u>-</u>	<u>(2,187,609)</u>	<u>3,219,973</u>	<u>1,032,364</u>
Total	5,982,658	10,875,223	-	-	(4,892,564)	10,695,958	5,803,394
<u>FY 2024-25 (Budget)</u>							
General Fund	6,014,187	5,763,520	(18,348)	(141,570)	64,113	2,658,769	2,722,882
General Fund - El Cerrito	-	-	-	-	26,635	2,112,261	2,138,896
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>219,348</u>	<u>-</u>	<u>219,348</u>	<u>1,032,364</u>	<u>1,251,712</u>
Total	6,215,187	5,763,520	-	(141,570)	310,096	5,803,394	6,113,490
<u>FY 2025-26 (Projected)</u>							
General Fund	6,255,312	5,481,515	(27,122)	(141,525)	370,892	2,722,882	3,093,774
General Fund - El Cerrito	-	-	-	-	234,259	2,138,896	2,373,155
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>228,122</u>	<u>-</u>	<u>228,122</u>	<u>1,251,712</u>	<u>1,479,834</u>
Total	6,456,312	5,481,515	-	(141,525)	833,273	6,113,490	6,946,763
<u>FY 2026-27 (Projected)</u>							
General Fund	6,526,495	5,880,661	(36,247)	(141,478)	281,457	3,093,774	3,375,231
General Fund - El Cerrito	-	-	-	-	186,652	2,373,155	2,559,807
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>237,247</u>	<u>-</u>	<u>237,247</u>	<u>1,479,834</u>	<u>1,717,081</u>
Total	6,727,495	5,880,661	-	(141,478)	705,356	6,946,763	7,652,119
<u>FY 2027-28 (Projected)</u>							
General Fund	6,802,055	6,303,334	(45,737)	(141,428)	109,971	3,375,231	3,485,202
General Fund - El Cerrito	-	-	-	-	201,585	2,559,807	2,761,392
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>246,737</u>	<u>-</u>	<u>246,737</u>	<u>1,717,081</u>	<u>1,963,818</u>
Total	7,003,055	6,303,334	-	(141,428)	558,293	7,652,119	8,210,412
<u>FY 2028-29 (Projected)</u>							
General Fund	7,081,607	6,767,062	(55,607)	(141,377)	(100,150)	3,485,202	3,385,052
General Fund - El Cerrito	-	-	-	-	217,711	2,761,392	2,979,103
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund-Rolling Stock	<u>-</u>	<u>-</u>	<u>256,607</u>	<u>-</u>	<u>256,607</u>	<u>1,963,818</u>	<u>2,220,425</u>
Total	7,282,607	6,767,062	-	(141,377)	374,168	8,210,412	8,584,580

June 14, 2024

Rolling Stock Reserve

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

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

Code/Enabling Act

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

Gann (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
 FIVE YEAR FINANCIAL FORECAST - Line Item Detail
 June 4, 2024

TOTAL OPERATING EXPENDITURES	\$ 4,609,995	\$ 5,025,130	\$ 4,994,130	\$ 5,414,890	\$ 5,575,258	\$ 5,981,904	\$ 6,412,676	\$ 6,885,152
NET OPERATING SURPLUS/(SHORTFALL)	\$ 987,096	\$ 957,529	\$ 988,529	\$ 800,296	\$ 866,999	\$ 727,224	\$ 567,228	\$ 369,004
CAPITAL EXPENDITURES								
(1) Rolling Stock Set-aside (Transfer from General F	202,800	210,912 167,489	210,912 167,489	219,348	228,122	237,247	246,737	256,607
(2) Equipment and Furniture	-	-	100,000	1,000,000	-	-	-	-
(3) PSB - Temporary Facilities	894,649	-	-	100,000	-	-	-	-
PSB Renovation	1,326,573	5,881,093	5,881,093	700,000	-	-	-	-
(4) Total Capital Expenditures	\$ 2,424,022	\$ 6,048,582	\$ 6,048,582	\$ 919,348	\$ 228,122	\$ 237,247	\$ 246,737	\$ 256,607
DEBT SERVICE*	\$ -	\$ -	\$ -	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428	\$ 141,377
TOTAL EXPENDITURES	\$ 7,034,017	\$ 11,073,712	\$ 11,042,712	\$ 6,475,808	\$ 5,944,905	\$ 6,360,629	\$ 6,800,841	\$ 7,283,136
CHANGE IN FUND BALANCE	\$ (1,436,926)	\$ (5,091,053)	\$ (5,060,053)	\$ (41,274)	\$ 725,474	\$ 585,746	\$ 425,800	\$ 227,627
Building Loan Drawdown	1,926,120	-	-	-	-	-	-	-
ENDING GENERAL/SPECIAL FUND BALANCE	7,475,985	4,740,030	4,771,030	4,510,408	5,007,761	5,356,260	5,535,323	5,506,343
ENDING CAPITAL/ROLLING STOCK FUND BALANCE	3,219,973	1,032,364	1,032,364	1,251,712	1,479,834	1,717,081	1,963,818	2,220,425
ENDING FUND BALANCE	10,695,958	5,772,394	5,803,394	5,762,120	6,487,595	7,073,341	7,499,141	7,726,768

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

June 4, 2024

- (1) --- \$43,423 should have been taken out of unassigned capital reserves, not reserves for future rolling stock.
- (2) --- Assumes \$200,000 FF&E costs split between FY 23-24 and 24-25
- (3) --- Rent and closeout cost for temporary station
- (4) --- Adjusted total capital expenditures

AVAILABLE CASH 24-25 ---NET OPERATING SURPLUS (\$800,296), LESS ROLLING STOCK (\$219,348) AND DEBT SERVICE (\$141,525) = \$439,378.

ADDITIONAL CAPITAL EXPENDITURES FOR A BALANCED BUDGET IN FY 24-25

- \$50,000 --- AN ANNUAL CAPITAL SET-ASSIDE FOR PSB UPGRADES – includes repainting exterior \$16k and dining area \$5K.
- \$150,000 – E. B. Park fuel mitigation
- \$100,000 – Lake Drive cul de sac addition
- \$100,000 – hydrants at back of Kensington Hilltop School
- \$35,000 --- signal design and turn radius at Arlington/Sunset

TOTAL CAPITAL EXPENDITURES IN FY 24-45 --- \$435,000