



KENSINGTON FIRE PROTECTION DISTRICT
MEETING OF THE FINANCE COMMITTEE
AGENDA

Tuesday, August 27, 2024 4:00 p.m.
Kensington Community Center – Meeting Room 3
59 Arlington Avenue, Kensington, CA 94707 (and hybrid)

How to Submit Public Comments:

Prior to the meeting: Members of the public may submit public comment to the Board Clerk prior to the meeting by emailing: public.comment@kensingtonfire.org by 11:00am 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. Please address your comments to the Committee 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/finance-committee>. Please note that supplemental materials will be posted on the website with the agenda as soon as they are available prior to the meeting. Additional information and/or materials may be presented at the meeting itself.

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

Internet Address:

<https://us06web.zoom.us/j/85272540750?pwd=ovbBL2smbhQE6MorHW3pO4Fv6p2XNg.1>

Telephone Access:

(720) 707-2699 or (346) 248-7799 or (253) 215-8782

Zoom Webinar ID: 852 7254 0750

Passcode: 112233

1. CALL TO ORDER/ROLL CALL

Director Artis and Director Watt

2. PUBLIC COMMENT

Under “Public Comment,” the public may address the Committee on any subject not listed on the agenda. Please address your comments to the Committee and not to staff and/or the audience. Each speaker may address the Committee 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 Committee, no further comment from the public will be permitted unless authorized by the Committee. The Committee 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.

3. ADOPTION OF CONSENT ITEMS

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

a. Approval of the General Manager’s Timesheets (06/01/2024 thru 06/11/2024)

b. Approval of Finance Committee Meeting Minutes of 6/10/2024 (2/13/2024 added)

4. OLD BUSINESS - None

5. NEW BUSINESS

a. FY 2024-25 City of El Cerrito Contract Fee Schedule (Supporting Material)

Action = Review, Discuss, and Direct Staff

b. Reserves Funding – Morris-Mayorga (Supporting Material)

Action = Review, Discuss, and Direct Staff

c. FY 2024-2025 Final Budget – Morris-Mayorga (Supporting Material)

Action = Review, Discuss, and Direct Staff

6. FUTURE AGENDA ITEMS

Action = Request agenda items for the next meeting.

7. ADJOURNMENT

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

Kensington Fire Protection District Employee Timesheet



Employee Name: Tim Barry
 Title: Interim General Manager
 Pay Period Start: 6/1/2024
 Pay Period End: 6/15/2024

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

Date	Task/Project	Hours	GA	FN	EP	PS	PL	Total
6/1/2024	See attached breakdown	2.00	1.50	0.00	0.00	0.50	0.00	2.00
6/2/2024	"	6.00	6.00	0.00	0.00	0.00	0.00	6.00
6/3/2024	"	5.00	4.00	0.00	0.00	1.00	0.00	5.00
6/4/2024	"	5.50	4.50	0.00	0.00	1.00	0.00	5.50
6/5/2024	"	6.50	5.50	0.00	0.00	1.00	0.00	6.50
6/6/2024	"	6.00	1.50	0.00	0.00	4.50	0.00	6.00
6/7/2024	"	3.00	2.00	0.00	0.00	1.00	0.00	3.00
6/8/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/9/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/10/2024	"	6.50	5.50	0.00	0.00	1.00	0.00	6.50
6/11/2024	"	5.00	4.00	0.00	0.00	1.00	0.00	5.00
6/12/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/13/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/14/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/15/2024	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	"	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours Worked		45.50	34.50	0.00	0.00	11.00	0.00	45.50
Holiday		0.00						
Rate		\$ 110.00						
Total Gross Pay		\$ 5,005.00						



 Employee Signature

6-13-24

 Date

 Finance Committee

 Date

Date/Day	Subject	Description	Hours	Daily	
1	Sa	General	Emails/mail/gen BOD	1.50	2.00
		Finance		0.00	
		EPC		0.00	
		PSB	Emails/mail/gen	0.50	
		Legal		0.00	
2	Su	General	Rev/apprv Emails/mail/gen	6.00	6.00
		Finance		0.00	
		EPC		0.00	
		PSB		0.00	
		Legal		0.00	
3	Mo	General	Emails/mail/gen BOD BOD packet	4.00	5.00
		Finance		0.00	
		EPC		0.00	
		PSB	Calls Planning	1.00	
		Legal		0.00	
4	Tu	General	BOD BOD packet	4.50	5.50
		Finance		0.00	
		EPC-LHMP		0.00	
		PSB	BOD Planning	1.00	
		Legal		0.00	
5	We	General	Prep/attend BOD BOD	5.50	6.50
		Finance		0.00	
		EPC		0.00	
		PSB	Calls Planning	1.00	
		Legal		0.00	
6	Th	General	Emails/mail/gen BOD BOD packet	1.50	6.00
		Finance		0.00	
		EPC		0.00	
		PSB	Prep/attend mtg Planning BOD	4.50	
		Legal		0.00	
7	Fr	General	Emails/mail/gen Planning	2.00	3.00
		Finance		0.00	
		EPC		0.00	
		PSB	Planning	1.00	
		Legal		0.00	
8	Sa	General		0.00	0.00
		Finance		0.00	
		EPC		0.00	
		PSB		0.00	
		Legal		0.00	
9	Su	General		0.00	0.00
		Finance		0.00	
		EPC		0.00	
		PSB		0.00	
		Legal		0.00	
10	Mo	General	Emails/mail/gen BOD	5.50	0.00
		Finance		0.00	

		EPC				0.00	
		PSB	Planning			1.00	
		Legal				0.00	6.50
11	Tu	General	Emails/mail/gen	Calls	Payroll	4.00	
		Finance				0.00	
		EPC				0.00	
		PSB	Emails/mail/gen	Planning	Calls	1.00	
		Legal				0.00	5.00
12	We	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
13	Th	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
14	Fr	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
15	Sa	General				0.00	
		Finance				0.00	
		EPC				0.00	
		PSB				0.00	
		Legal				0.00	0.00
						<u>0.00</u>	0.00
						45.50	



KENSINGTON FIRE PROTECTION DISTRICT FINANCE COMMITTEE MEETING MINUTES

DATE/TIME: February 13, 2024, 12:30 p.m.

LOCATION: Kensington Community Center, 59 Arlington Avenue, Meeting Room 3

PRESENT: Directors: President Julie Stein, Director Jim Watt
Staff: General Manager Mary Morris-Mayorga
Fire Chief Eric Saylor

1. CALL TO ORDER/ROLL CALL:

President Stein called the meeting to order at 12:41 p.m. and confirmed the roll call.

2. PUBLIC COMMENT - None (00:00:55)

3. ADOPTION OF CONSENT ITEMS (00:01:32)

- a. **Approval of the General Manager's Timesheets (09/01/2023 thru 01/31/2024)**
- b. **Approval of Finance Committee Meeting Minutes of 9/7/2023**

The committee approved the Consent items. (00:02:50)

4. OLD BUSINESS – None

5. NEW BUSINESS

- a. **FY 2023-2024 Mid-Year Fire Services Contract Budget Review (00:03:13)**

- b. **FY 2022-23 GASB 75 OPEB Actuarial Report (00:34:20)**

- c. **FY 2023-2024 Mid-Year Budget Review and Adjustments (00:41:13)**

- d. **Financial Forecast Update (01:36:11)**

- e. **Make a Recommendation to the Board of Directors for Transparency in the Ridgeline Fiscal Analysis Process (01:39:15)**

Documents for the fiscal analysis will be posted to the website.

4. FUTURE AGENDA ITEMS (01:46:45)

- 5. ADJOURNMENT:** The meeting adjourned at 2:28 p.m.. The next Finance Committee Meeting is anticipated for June 2024, but will be determined at a future date and listed on the district's website with the minimum notice required by the Brown Act.

MINUTES PREPARED BY: Mary Morris-Mayorga, General Manager

These minutes were approved at the Finance Committee Meeting on August 27, 2024.

Attest:

Finance Committee Chair



**KENSINGTON FIRE PROTECTION DISTRICT
FINANCE COMMITTEE MEETING MINUTES**

DATE/TIME: June 10, 2024, 06:30 p.m.

LOCATION: Kensington Community Center, 59 Arlington Avenue, Meeting Room 2

PRESENT: Directors: Director Jim Watt, Secretary Rick Artis
Staff: Consultant Mary Morris-Mayorga

1. CALL TO ORDER/ROLL CALL:

Director Watt called the meeting to order at 6:36 p.m. and confirmed the roll call.

2. PUBLIC COMMENT - None (00:09:50)

3. ADOPTION OF CONSENT ITEMS (00:10:10)

a. Approval of the General Manager's Timesheets (5/31/2023, 2/15/2024 - 5/31/2024)

The committee approved the General Manager's Timesheets of 5/31/2023 and 2/15/2024 through 5/31/2024. (00:11:01)

4. OLD BUSINESS

a. Annual Audit Update (00:11:15)

5. NEW BUSINESS

a. FY 2024-25 City of El Cerrito Contract Budget Estimate Review (00:12:20)

The committee inquired on a variety of items within the fee schedule. This item will be presented to the Board of Directors for approval on June 19, 2024.

b. Updated Financial Forecast (01:17:23)

c. FY 2024-2025 Budget Development (01:39:33)

The committee reviewed the budget and supporting documentation. This item will be presented to the Board of Directors for approval on June 19, 2024.

The committee recommended the financial forecast and budget for Board of Directors approval on June 19, 2024. (01:52:10)

d. Public Safety Building Renovation Costs-to-Date (01:53:14)

The committee reviewed the public safety budget. This item will be included in the budget for approval by the Board of Directors on June 19, 2024.

e. District Reserve Policy (02:10:11)

4. FUTURE AGENDA ITEMS

5. ADJOURNMENT: The meeting adjourned at 8:53 p.m.. The next Finance Committee Meeting is anticipated for late August/early September, but will be determined at a future date and listed on the district's website with the minimum notice required by the Brown Act.

MINUTES PREPARED BY: Mary Morris-Mayorga, General Manager

These minutes were approved at the Finance Committee Meeting on August 27, 2024.

Attest:

Finance Committee Chair



KENSINGTON FIRE PROTECTION DISTRICT

DATE: August 27, 2024
TO: Finance Committee
RE: FY 2024-2025 City of El Cerrito Contract Fee Schedule
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

This item is for discussion of any follow-up questions from the committee after the presentation of the fee in June and for any direction, if needed.

Background

The Finance Committee met on June 10, 2024 and received a presentation from Fire Chief Eric Saylor and El Cerrito City Manager Karen Pinkos on the FY 2024-2025 Fee Schedule for El Cerrito-Kensington Fire Department Contract including key performance indicators (KPIs), calls, and response times.

The committee inquired about various components of the fee schedule (e.g. salaries, overtime, PERS) along with items on the FY 2022-2023 fee reconciliation. Following that meeting, Chief Saylor provided an updated fee schedule to staff which was confirmed and has been attached for Board of Directors approval. That update was also provided to the committee members for individual review.

The Board of Directors approved the fee schedule at the June 19th meeting where the committee noted they had follow-up questions for the next Finance Committee meeting.

Fiscal Impact

The Fiscal Year 2024-25 Budget contains the updated Fee Schedule for El Cerrito-Kensington Fire Department Contract.

CITY OF EL CERRITO /KENSINGTON FIRE PROTECTION DISTRICT

Proposed Contract Fee for FY 2024-2025

		Adopted FY23-24 Budget	Preliminary FY24-25 Budget	%	Proposed FY24-25 Fee
5100	<u>SALARIES & BENEFITS</u>				
51110	Salaries \$	6,242,895.00	\$6,177,492.00	27.75%	\$1,714,254.03
51120	Temporary/Part-time \$	53,045.00	\$54,637.00	27.75%	\$15,161.77
51140	Overtime Pay \$	1,087,000.00	\$955,000.00	27.75%	\$265,012.50
51145	FLSA Overtime pay \$	107,796.00	\$111,030.00	27.75%	\$30,810.83
51146	Non Suppression Ov \$	50,000.00	\$50,000.00	27.75%	\$13,875.00
51155	One-Time Payouts \$	-	\$79,871.00	27.75%	\$22,164.20
51210	PERS Contributions \$	1,210,396.00	\$1,214,261.00	27.75%	\$336,957.43
51211	PERS UAL \$	1,994,469.00	\$2,660,443.00	27.75%	\$738,272.93
51220	FICA/MEDICARE \$	131,963.00	\$106,371.00	27.75%	\$29,517.95
51230	Medical Benefits \$	985,511.00	\$1,148,592.00	27.75%	\$318,734.28
51235	Life & LTD Insurance \$	47,619.00	\$46,187.00	27.75%	\$12,816.89
51237	Allowances & Other \$	256,897.00	\$299,246.00	27.75%	\$83,040.77
51240	Workers Compensat \$	220,076.00	\$246,657.00	27.75%	\$68,447.32
51242	Workers Compensat \$	103,000.00	\$103,000.00	27.75%	\$28,582.50
	TOTAL \$	\$ 12,490,667.00	\$13,252,787.00		\$3,677,648.39
5200	<u>PROFESSIONAL SERVICES</u>				
52190	Misc. Professional S \$	318,200.00	\$274,200.00	33.33%	\$91,390.86
52220	Medical Services \$	22,000.00	\$35,000.00	33.33%	\$11,665.50
52230	Other Technical Ser \$	26,700.00	\$26,700.00	33.33%	\$8,899.11
	TOTAL \$	\$ 366,900.00	\$335,900.00		\$111,955.47
5300	<u>PROPERTY SERVICES</u>				
53110	Utilities \$	33,866.00	\$33,866.00	0.00%	\$0.00
53230	Building Maintenance \$	25,000.00	\$20,000.00	33.33%	\$6,666.00
53240	Landscape/Park Mai \$	55,000.00	\$5,000.00	0.00%	\$0.00
53250	Vehicle/Equip Mainte \$	150,000.00	\$175,000.00	25.00%	\$43,750.00
53290	Misc. R&M Svcs \$	120,000.00	\$63,100.00	33.33%	\$21,031.23
53320	Vehicle & Equip Lea \$	-	\$0.00	0.00%	\$0.00
53330	Vehicle Replacemen \$	201,000.00	\$151,000.00	18.83%	\$28,433.30
53910	Solid Waste Service: \$	8,000.00	\$9,600.00	33.33%	\$3,199.68
	TOTAL \$	\$ 592,866.00	\$457,566.00		\$103,080.21
5400	<u>OTHER SERVICES</u>				
54210	Telephone Expenses: \$	19,635.00	\$22,000.00	20.00%	\$4,400.00
54220	Mobile/wireless Expe \$	13,020.00	\$13,000.00	20.00%	\$2,600.00
54230	Internet Services \$	15,750.00	\$15,750.00	33.33%	\$5,249.48
54240	Software Licenses & \$	17,500.00	\$17,500.00	33.33%	\$5,832.75
54310	Legal Notices & Adv: \$	2,500.00	\$2,500.00	25.00%	\$625.00
54410	Printing and Binding \$	10,000.00	\$10,000.00	25.00%	\$2,500.00
54610	Travel & Training \$	100,000.00	\$50,000.00	25.00%	\$12,500.00
54910	Dues & Subscription \$	16,000.00	\$9,000.00	25.00%	\$2,250.00
54990	Other Administrative \$	9,500.00	\$8,500.00	25.00%	\$2,125.00
	TOTAL \$	\$ 203,905.00	\$148,250.00		\$38,082.23
5500	<u>SUPPLIES</u>				
55110	General Office Supp \$	6,000.00	\$3,000.00	25.00%	\$750.00

CITY OF EL CERRITO /KENSINGTON FIRE PROTECTION DISTRICT

Proposed Contract Fee for FY 2024-2025

		Adopted	Preliminary	%	Proposed
		FY23-24 Budget	FY24-25 Budget		FY24-25 Fee
55120	Postage & Delivery	\$ 3,700.00	\$500.00	25.00%	\$125.00
55130	Photocopying Charg	\$ 1,000.00	\$100.00	25.00%	\$25.00
55210	Fuel	\$ 60,060.00	\$66,066.00	27.00%	\$17,837.82
55220	Safety Supplies	\$ -	\$0.00	30.00%	\$0.00
55230	Medical Supplies	\$ 27,500.00	\$30,975.00	30.00%	\$9,292.50
55240	Clothing & Uniform	\$ 75,000.00	\$75,000.00	33.33%	\$24,997.50
55250	Vehicle & Equipmen	\$ 18,500.00	\$8,000.00	25.00%	\$2,000.00
55290	Other Operating Sup	\$ 10,000.00	\$7,000.00	25.00%	\$1,750.00
55520	Building Supplies	\$ 11,000.00	\$6,000.00	25.00%	\$1,500.00
	TOTAL	\$ 212,760.00	\$196,641.00		\$58,277.82
5600	<u>CAPITAL OUTLAY</u>				
56310	Improvements, Not E	\$ 20,000.00	\$15,000.00	0.00%	\$0.00
56410	Office Equipment <\$	\$ 10,000.00	\$8,000.00	0.00%	\$0.00
56710	Other Equipment < \$	\$ 7,100.00	\$7,100.00	0.00%	\$0.00
56720	Other Equipment > \$	\$ -	\$0.00	0.00%	\$0.00
	TOTAL	\$ 37,100.00	\$30,100.00		\$0.00
5800	<u>OTHER CHARGES</u>				
58220	Licenses & Permits	\$ 2,500.00	\$2,500.00	25.00%	\$625.00
	TOTAL	\$ 2,500.00	\$2,500.00		\$625.00
	GRAND TOTAL	\$ 13,869,598.00	\$14,393,644.00		\$3,989,669.12
	OVERHEAD CHARGES (9% of	\$ 1,124,160.03	\$1,192,750.83	27.75%	\$330,988.36
	UNRECONCILED CONTRACT AMOUNT				\$4,320,657.47
	RECONCILIATION FY 2022-23 BUDGET TO ACTUAL			\$	(42,866.34)
	PROPOSED CONTRACT FEE FY 2024-2025				\$4,277,791.13

KENSINGTON FIRE PROTECTION DISTRICT BUDGET

Prior Year Reconciliation

	2023 Actual Amount	2023 Preliminary Budget	Total Difference	%	Kensington Share
51110 - Regular Salaries & Wages	\$5,462,630.82	\$5,853,916.00	-\$391,285.18	27.75%	\$ (108,581.64)
51120 - Part-Time Permanent Salaries & Wages	\$0.00	\$3,200.00	-\$3,200.00	27.75%	\$ (888.00)
51121 - Part-Time Seasonal Salaries & Wages	\$0.00	\$0.00	\$0.00	27.75%	\$ -
51140 - Overtime Pay	\$1,123,431.84	\$750,000.00	\$373,431.84	27.75%	\$ 103,627.34
51145 - FLSA Overtime Pay	\$106,024.66	\$128,352.00	-\$22,327.34	27.75%	\$ (6,195.84)
51146 - Fire Non-Supp OT	\$32,020.50	\$60,000.00	-\$27,979.50	27.75%	\$ (7,764.31)
51150 - Special Pay	\$0.00	\$50,000.00	-\$50,000.00	27.75%	\$ (13,875.00)
51210 - PERS Contributions	\$1,015,560.04	\$1,034,713.00	-\$19,152.96	27.75%	\$ (5,314.95)
51211 - PERS UAL	\$2,323,883.24	\$2,328,685.00	-\$4,801.76	27.75%	\$ (1,332.49)
51220 - FICA/Medicare	\$102,066.27	\$91,682.00	\$10,384.27	27.75%	\$ 2,881.63
51230 - Medical Benefits	\$870,173.02	\$873,244.00	-\$3,070.98	27.75%	\$ (852.20)
51231 - Dental Benefits	\$0.00	\$0.00	\$0.00	0.00%	\$ -
51235 - Life & LTD Insurance	\$38,366.40	\$42,871.00	-\$4,504.60	27.75%	\$ (1,250.03)
51237 - Allowances & Other Benefits	\$173,025.70	\$157,075.00	\$15,950.70	27.75%	\$ 4,426.32
51240 - Workers Compensation Premiums	\$200,600.44	\$201,322.00	-\$721.56	27.75%	\$ (200.23)
51242 - Workers Compensation Pay (In Lieu of Salary)	\$66,328.33	\$50,000.00	\$16,328.33	27.75%	\$ 4,531.11
5100-Persn - Personnel Totals	\$11,514,111.26	\$11,625,060.00	-\$110,948.74		
52190 - Miscellaneous Prof Svcs	\$287,721.23	\$299,500.00	-\$11,778.77	33.33%	\$ (3,925.86)
52220 - Medical Services	\$18,072.56	\$20,000.00	-\$1,927.44	33.33%	\$ (642.42)
52230 - Other Technical Services	\$8,596.43	\$8,700.00	-\$103.57	33.33%	\$ (34.52)
5200-Prof Svcs - Purchased Professional & Technical Services Totals	\$314,390.22	\$328,200.00	-\$13,809.78		
53230 - Building Maint Services	\$15,201.03	\$25,000.00	-\$9,798.97	33.33%	\$ (3,266.00)
53250 - Vehicle & Equip Maint Svc	\$152,261.33	\$150,000.00	\$2,261.33	25.00%	\$ 565.33
53290 - Miscellaneous R&M Svcs	\$116,040.78	\$100,000.00	\$16,040.78	33.33%	\$ 5,346.39
53330 - Vehic Replcmt Rental Chrg	\$141,497.61	\$156,000.00	-\$14,502.39	18.83%	\$ (2,730.80)
53910 - Solid Waste Services	\$8,937.03	\$8,000.00	\$937.03	33.33%	\$ 312.31
5300-Prop Svcs - Purchased Property Services Totals	\$433,937.78	\$281,000.00	\$152,937.78		
54210 - Telephone Expenses	\$16,587.33	\$18,700.00	-\$2,112.67	20.00%	\$ (422.53)
54220 - Mobile/Wireless Expenses	\$15,343.95	\$12,400.00	\$2,943.95	20.00%	\$ 588.79
54230 - Internet Services	\$12,493.57	\$15,000.00	-\$2,506.43	33.33%	\$ (835.39)
54240 - Software Licenses & Maintenance	\$6,236.99	\$5,000.00	\$1,236.99	33.33%	\$ 412.29
54310 - Legal Notices & Advertise	\$0.00	\$2,500.00	-\$2,500.00	25.00%	\$ (625.00)
54410 - Printing & Binding	\$2,154.49	\$10,000.00	-\$7,845.51	25.00%	\$ (1,961.38)
54610 - Travel & Training	\$99,842.33	\$100,000.00	-\$157.67	25.00%	\$ (39.42)
54910 - Dues & Subscriptions	\$8,701.12	\$16,000.00	-\$7,298.88	25.00%	\$ (1,824.72)
54990 - Other Administrative Svcs	\$7,519.74	\$9,500.00	-\$1,980.26	25.00%	\$ (495.07)
5400-Other Svcs - Other Purchased Services Totals	\$168,879.52	\$189,100.00	-\$20,220.48		
55110 - General Office Supplies	\$5,062.80	\$6,000.00	-\$937.20	25.00%	\$ (234.30)
55120 - Postage & Delivery	\$706.15	\$3,700.00	-\$2,993.85	25.00%	\$ (748.46)
55130 - Photocopying Charges	\$193.28	\$1,000.00	-\$806.72	25.00%	\$ (201.68)
55210 - Fuel	\$53,166.03	\$54,600.00	-\$1,433.97	27.00%	\$ (387.17)
55220 - Safety Supplies	\$30.74	\$0.00	\$30.74	30.00%	\$ 9.22
55230 - Medical Supplies	\$26,570.27	\$25,000.00	\$1,570.27	30.00%	\$ 471.08
55240 - Clothing & Uniform Supply	\$75,469.01	\$75,900.00	-\$430.99	33.33%	\$ (143.65)
55250 - Vehicle & Equip Supplies	\$25,199.62	\$13,500.00	\$11,699.62	25.00%	\$ 2,924.91
55290 - Other Operating Supplies	\$7,691.23	\$10,000.00	-\$2,308.77	25.00%	\$ (577.19)
55520 - Building Supplies	\$7,647.92	\$10,000.00	-\$2,352.08	25.00%	\$ (588.02)
5500-Supplies - Supplies Totals	\$201,737.05	\$203,800.00	-\$2,062.95		
56310 - Improvements, not Bldgs	\$16,115.49	\$20,000.00	-\$3,884.51	0.00%	\$ -
58220 - Licenses & Permits	\$1,484.54	\$2,500.00	-\$1,015.46	25.00%	\$ (253.87)
Subtotal	\$17,600.03				\$ (40,095.40)
Total Reconciliation	\$12,650,655.86				
Overhead Charges (9% of Personnel)	\$ 1,036,270.01	\$ 1,046,255.40	-\$ (9,985.39)	27.75%	\$ (2,770.94)
Total Reconciliation	\$ 1,036,270.01				\$ (42,866.34)

Department Goals

Program or Service	Duration
Disaster Preparedness - CERT Program	Ongoing
Disaster Preparedness - Emergency Plan Review and Exercise	Ongoing
Emergency Response - All Risk and EMS Response	Ongoing
Emergency Response - Automatic Aid Agreements	Ongoing
Fire Prevention - Code Development and Enforcement; Construction Plan Check & Inspection; Fire inspections	Ongoing
Fire Prevention - Vegetation Management Program	Ongoing
Fire/EMS Training - Staff Development	Ongoing
Operations - Continued Evaluation and Adjustment of Programs to Maximize Organizational Effectiveness	Ongoing
Support Service - Facility and Equipment Maintenance	Ongoing
Support Service - Grant Writing & Management	Ongoing
Support Service - Apparatus and Equipment Maintenance	Ongoing
Support Service - Wellness/Fitness Program	Ongoing
Public education: tours, school/comm. Presentations, Tri- City Safety Day, other events	Ongoing
Administer Contract to provide fire service to Kensington	Ongoing

Department Accomplishments

Administration

- Enhanced auto aid agreements with Albany and Berkeley fire to provide better coverage during large incidents
- Recruited and hired a certified civilian fire prevention officer to assist with inspections and code reviews
- Drafted and implemented new standard operating guidelines for commercial building fires, electric vehicle fires, and mass evacuations
- Submitted grants for one new type 1 engine for 1.4 million dollars
- Submitted grants for new self-contained breathing apparatus (SCBA) for 400,000 dollars
- Joined the Eastbay Hills Wildfire Prevention MOU and hosted the first meeting
- Implemented a wellness program and application the mental health of firefighters
- Recruited and hired three firefighters to fill vacancies created by retirements
- Saved 17,801,300 in property value in El Cerrito
- Started the process to upgrade our Records Management system (RMS) to a secure, cloud based system

Training

- Exercised the Emergency Operations Plan during a three day earthquake drill with Richmond fire, Berkeley fire, and Kensington PD
- Completed trench rescue training in preparation for the Richmond pipeline update
- Upgraded one firefighter from EMT to paramedic to ensure ALS coverage in the city
- Completed a joint fire academy with Richmond fire
- Completed the first phase of a Highrise drill with Berkeley fire, Richmond fire, and Albany fire

Public Outreach

- Partnered with La Mirada CERT to provide training for residents in order to restart El Cerrito's CERT program
- Hosted a successful tri city safety day.
- Hosted and instructed community CPR classes

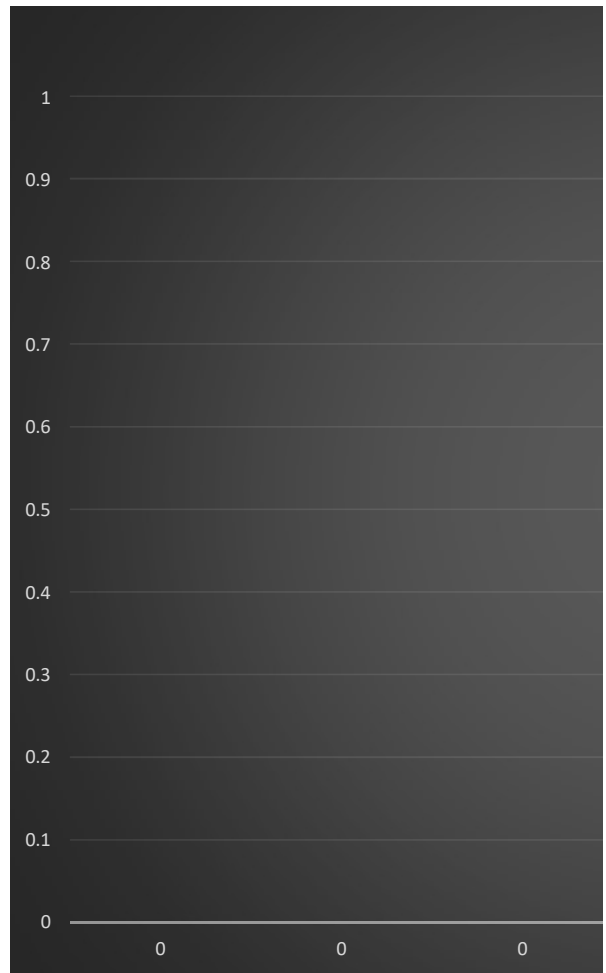
Inc_Type_Group	Data						
	#	%	Avg Resp Tm	%<=4Min	%<=6Min	%<=8Min	Dur
False	261	6.70%	0:06:50	9.30%	40.70%	76.36%	0:19:36
EMS	1379	35.42%	0:07:01	9.81%	38.15%	71.44%	1:08:02
Good Int	959	24.63%	0:06:38	12.90%	42.58%	74.19%	0:14:16
Fires	235	6.04%	0:06:25	13.73%	45.92%	77.25%	0:57:55
Pub Asst	836	21.47%	0:07:49	6.96%	30.73%	61.22%	0:40:44
HazMat	214	5.50%	0:09:13	5.14%	26.64%	59.35%	0:31:49
Weather	6	0.15%	0:13:48	0.00%	16.67%	50.00%	0:34:03
Rupt/Exp	3	0.08%	0:05:23	33.33%	66.67%	66.67%	0:23:48
Grand Total	3893	100.00%	0:07:19	9.13%	36.35%	68.78%	0:50:28

Total Calls 3893 Average Resp Time 07:49
 EMS (1379) 0:06:50
 Good Int (959) 0:07:01
 Fires (235) 0:06:38
 Pub Asst (836) 0:06:25
 HazMat (214) 0:07:49
 Weather (6) 0:09:13
 Rupt/Exp (3) 0:13:48

Total Calls 3893 Average Resp Time 07:49
 EMS (1379) 0:06:50 6:50
 Good Int (959) 0:07:01 7:01
 Fires (235) 0:06:38 6:38
 Pub Asst (836) 0:06:25 6:25
 HazMat (214) 0:07:49 7:49
 Weather (6) 0:09:13 9:13
 Rupt/Exp (3) 0:13:48 13:48

Total Calls 3893 Average Resp Time 07:49
 EMS (1379) 6.50
 Good Int (959) 7.01
 Fires (235) 6.38
 Pub Asst (836) 6.25
 HazMat (214) 7.49
 Weather (6) 9.13
 Rupt/Exp (3) 13.48

Activity	Count
Property Weed In:	1023
Weed Abatement	158
Business Inspectio	598
New Construction	42
Public Education e	26
CPR Courses	6





KENSINGTON FIRE PROTECTION DISTRICT

DATE: August 27, 2024
TO: Finance Committee
RE: Reserves Funding
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

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

Background

The District currently has reserves designated for the El Cerrito Fire Services Contract and Rolling Stock. At the June 19th Board of Directors meeting, evaluation of reserves to ensure adequate funding for Rolling Stock along with any other recommendations was referred to the Finance Committee.

The existing reserve schedule for the Rolling Stock is provided to evaluate whether sufficient. Fund balance and forecast schedules are provided to show available funding (prior to any budget adjustments). Reserve for building maintenance has been discussed as one possibility.

Fiscal Impact

Reserves are currently established and budgeted for El Cerrito Fire Services Contract and Rolling Stock. Any changes or additions would be incorporated into the budget for approval by the Board of Directors.

Attachments: Forecast, Fund Balance, and Reserves Schedules
Policy 1170 Fund Balance and Reserves

Fund Balance Projection

	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers In/ (Transfers</u>	<u>Other Financing</u>	<u>Change in Fund Balance</u>	<u>Beginning Fund Balance</u>	<u>Ending Fund Balance</u>
<u>FY 2021-22</u>							
General Fund	5,285,728	4,379,134	400,000	-	1,306,594	5,176,904	6,483,498
Special Tax Fund	200,962	2,211	(400,000)	-	(201,249)	409,440	208,191
Capital Fund	<u>4,906</u>	<u>514,583</u>	-	-	<u>(509,677)</u>	<u>3,821,952</u>	<u>3,312,275</u>
Total	5,491,596	4,895,928	-	-	595,668	9,408,296	10,003,964
<u>FY 2022-23</u>							
General Fund	5,396,655	4,609,995	205,828	-	992,487	6,483,498	7,475,985
Special Tax Fund	200,437	-	(408,628)	-	(208,191)	208,191	-
Capital Fund	-	<u>2,221,222</u>	<u>202,800</u>	<u>1,926,120</u>	<u>(92,302)</u>	<u>3,312,275</u>	<u>3,219,973</u>
Total	5,597,092	6,831,217	-	1,926,120	691,994	10,003,964	10,695,958
<u>FY 2023-24</u>							
General Fund - Operating	5,781,658	4,994,130	(5,604,745)	-	(4,817,216)	7,475,985	2,658,769
General Fund - El Cerrito	-	-	2,112,261	-	2,112,261	-	2,112,261
General Fund - PSB	-	3,525,995	3,525,995	-	-	-	-
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund - PSB/Rolling Stock	-	<u>2,355,098</u>	<u>167,489</u>	-	<u>(2,187,609)</u>	<u>3,219,973</u>	<u>1,032,364</u>
Total	5,982,658	10,875,223	-	-	(4,892,564)	10,695,958	5,803,394
<u>FY 2024-25 (Budget)</u>							
General Fund	6,014,187	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>219,348</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>228,122</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>237,247</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>246,737</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>256,607</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

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

June 4, 2024

	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	2,658,769	2,722,882	3,556,155	4,261,511	4,819,804
GENERAL FUND/EL CERRITO CONTRACT RESERVE	2,112,261	2,138,896	2,138,896	2,138,896	2,138,896
CAPITAL/ROLLING STOCK FUND BALANCE	1,032,364	1,251,712	1,251,712	1,251,712	1,251,712
TOTAL	5,803,394	6,113,490	6,946,763	7,652,119	8,210,412
REVENUE					
TOTAL REVENUE	\$ 6,215,187	\$ 6,456,312	\$ 6,727,495	\$ 7,003,055	\$ 7,282,607
EXPENDITURES					
TOTAL OPERATING EXPENDITURES	\$ 5,063,520	\$ 5,481,515	\$ 5,880,661	\$ 6,303,334	\$ 6,767,062
NET OPERATING SURPLUS/(SHORTFALL)	\$ 1,151,666	\$ 974,797	\$ 846,834	\$ 699,721	\$ 515,545
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	\$ 6,151,074	\$ 6,085,421	\$ 6,446,038	\$ 6,893,084	\$ 7,382,758
CHANGE IN FUND BALANCE	\$ 310,096	\$ 833,273	\$ 705,356	\$ 558,293	\$ 374,168
ENDING FUND BALANCE					
GENERAL FUND/SPECIAL REVENUE FUND	2,722,882	3,556,155	4,261,511	4,819,804	5,193,972
GENERAL FUND/EL CERRITO CONTRACT RESERVE	2,138,896	2,138,896	2,138,896	2,138,896	2,138,896
CAPITAL/ROLLING STOCK FUND BALANCE	1,251,712	1,251,712	1,251,712	1,251,712	1,251,712
TOTAL	6,113,490	6,946,763	7,652,119	8,210,412	8,584,580

NET OPERATING SURPLUS/(SHORTFALL)	\$ 1,151,666	\$ 974,797	\$ 846,834	\$ 699,721	\$ 515,545
PSB Renovation	700,000	-	-	-	-
Rolling Stock Set-aside (Transfer from General Fund to Capital Fund)	219,348	228,122	237,247	246,737	256,607
El Cerrito Contract Reserve	26,635	234,259	186,652	201,585	217,711
DEBT SERVICE*	141,570	141,525	141,478	141,428	141,377
Net Change in General Fund Balance	\$ 64,113	\$ 370,892	\$ 281,457	\$ 109,971	\$ (100,150)

Rolling Stock Reserve

Fiscal Year Ending	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



KENSINGTON FIRE PROTECTION DISTRICT POLICY MANUAL

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

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

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

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

Fund Balance – the difference between assets and liabilities

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

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

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

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

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

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

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

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

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

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

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

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



KENSINGTON FIRE PROTECTION DISTRICT

DATE: August 27, 2024
TO: Finance Committee
RE: FY 2024-2025 Final Budget
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

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

Background

As discussed with the Finance Committee on June 10th, the preliminary budget was 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 was 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.

With the final budget scheduled for adoption at the September 18th Board of Directors meeting, any updates since the approval of the preliminary budget are included for discussion and to determine if there are others to be considered or as requested by the committee.

Fiscal Impact

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

Attachments: Fiscal Year 2024-25 Final Budget Line-Item Detail (Draft)

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

August 27, 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			2,658,769	2,719,468	3,571,901	4,292,282	4,871,713
GENERAL FUND/EL CERRITO CONTRACT RESERVE			2,112,261	2,138,896	2,138,896	2,138,896	2,138,896
CAPITAL/ROLLING STOCK FUND BALANCE			1,032,364	1,251,712	1,251,712	1,251,712	1,251,712
TOTAL			5,803,394	6,110,076	6,962,509	7,682,890	8,262,321
REVENUE							
Property Taxes	5,475,049	5,475,049	5,694,051	5,921,813	6,158,685	6,405,033	6,661,234
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	216,110	232,136	244,403	278,500	307,316	330,493
CERBT Disbursement	63,500	63,500	61,000	61,960	62,939	63,938	64,957
Other Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,982,658	\$ 5,982,658	\$ 6,215,187	\$ 6,456,176	\$ 6,728,125	\$ 7,004,286	\$ 7,284,684
EXPENDITURES							
SALARIES AND BENEFITS							
<u>Office Wages & Related</u>							
Regular Wages	191,468	191,468	153,288	159,420	165,796	172,428	179,325
Vacation	5,022	5,022	5,000	5,200	5,408	5,624	5,849
Medical/Dental Insurance	5,427	5,427	10,323	10,736	11,165	11,612	12,076
Payroll Taxes	15,032	15,032	12,109	12,593	13,097	13,621	14,166
Workers Compensation/Life Insurance	3,100	3,100	3,224	3,353	3,487	3,627	3,772
Payroll Processing	2,830	2,830	2,943	3,061	3,183	3,311	3,443
Total Office Wages & Related Costs	222,879	222,879	186,887	194,363	202,137	210,223	218,632
<u>Retiree Medical Benefits</u>							
PERS Medical	50,500	50,500	48,000	48,960	49,939	50,938	51,957
CalPERS Settlement	-	-	-	-	-	-	-
Delta Dental	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Vision Care	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total Retiree Medical Benefits	63,500	63,500	61,000	61,960	62,939	63,938	64,957
TOTAL SALARIES AND BENEFITS	\$ 286,379	\$ 286,379	\$ 247,887	\$ 256,323	\$ 265,076	\$ 274,161	\$ 283,588
<u>Outside Professional Services</u>							
Accounting	37,080	37,080	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	6,600	6,600	5,000	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	3,000	3,000	3,000	3,000	3,000	3,000	3,000

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

August 27, 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	15,600	12,000	12,360	12,731	13,113	13,506
Operational Consultant	20,000	20,000	71,130	5,000	5,000	5,000	5,000
Fiscal Analysis Consultant	25,000	5,248	19,752	-	-	-	-
Recruitment	14,925	14,925	-	-	-	-	-
Temporary Services	-	-	5,000	-	-	-	-
Water System Improvements	10,000	10,000	-	-	-	-	-
Website Development/Maintenance	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Wildland Vegetation Maintenance	7,828	7,828	8,063	8,305	8,554	8,810	9,075
Other Outside Professional Services	-	-	-	-	-	-	-
Emergency Preparedness Coordinator	107,704	107,704	110,935	114,263	117,691	121,222	124,858
Grant Writer/Coordinator	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Nixle (Everbridge) Fees	3,200	3,200	3,296	3,395	3,497	3,602	3,710
Long-Term Financial Planner/Disclosure	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Outside Professional Services	\$ 4,588,676	\$ 4,568,924	\$ 4,685,797	\$ 5,070,543	\$ 5,456,908	\$ 5,868,168	\$ 6,317,711
<u>Community Service Activities</u>							
Public Education	20,000	20,000	15,000	15,000	15,000	15,000	15,000
EP Coordinator Expense Account	1,000	-	-	-	-	-	-
Community Pharmaceutical Drop-Off	2,500	2,500	2,500	2,500	2,500	2,500	2,500
CERT Emergency Kits/Sheds/Prep	4,120	4,120	4,244	4,371	4,502	4,637	4,776
Open Houses	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Community Shredder	5,500	5,500	5,500	5,500	5,500	5,500	5,500
DFSC Matching Grants	-	-	-	-	-	-	-
Firesafe Planting Grants	25,000	10,000	10,000	10,000	10,000	10,000	10,000
Demonstration Garden	-	-	-	-	-	-	-
Community Sandbags	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Volunteer Appreciation	500	500	500	500	500	500	500
Community Service - Other	500	500	500	500	500	500	500
Total Community Service Activities	\$ 64,620	\$ 48,620	\$ 43,744	\$ 43,871	\$ 44,002	\$ 44,137	\$ 44,276
<u>District Activities</u>							
Equipment	-	-	-	-	-	-	-
Vehicle Maintenance	-	-	-	-	-	-	-
Professional Development	5,000	5,000	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	9,500	9,500	9,500	9,500	9,500	9,500
Total District Activities	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500	\$ 29,651	\$ 23,500	\$ 29,959
<u>Office</u>							
Office Expenses	6,000	6,000	4,000	4,120	4,244	4,371	4,502

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

August 27, 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	1,200	1,200	1,236	1,273	1,311	1,351	1,391
Telephones	1,000	1,000	1,030	1,061	1,093	1,126	1,159
Internet	4,000	4,000	4,120	4,244	4,371	4,502	4,637
Office - Other	515	515	530	546	563	580	597
Office - Equipment	2,500	2,500	500	-	-	-	-
Total Office	\$ 15,215	\$ 15,215	\$ 11,416	\$ 11,244	\$ 11,581	\$ 11,929	\$ 12,287
Building Maintenance							
Gardening Services	500	500	2,400	2,520	2,646	2,778	2,917
Building Alarm	1,500	1,500	1,500	1,575	1,654	1,736	1,823
Medical Waste Disposal	2,200	2,200	2,200	2,310	2,426	2,547	2,674
Janitorial Services	200	200	2,400	2,520	2,646	2,778	2,917
Miscellaneous Maintenance	2,500	2,500	5,000	5,250	5,513	5,788	6,078
Total Building Maintenance	\$ 6,900	\$ 6,900	\$ 13,500	\$ 14,175	\$ 14,884	\$ 15,628	\$ 16,409
Building Utilities/Service							
Gas and Electric	6,300	6,300	12,000	13,200	14,520	15,972	17,569
Water/Sewer	6,600	6,600	5,000	5,150	5,305	5,464	5,628
Refuse Collection	3,000	3,000	3,090	3,183	3,278	3,377	3,478
Building Utilities/Services - Other	3,940	3,940	1,000	1,030	1,061	1,093	1,126
Total Building Utilities/Service	\$ 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	\$ 5,025,130	\$ 4,989,378	\$ 5,066,934	\$ 5,462,219	\$ 5,866,266	\$ 6,283,427	\$ 6,752,030
NET OPERATING SURPLUS/(SHORTFALL)	\$ 957,529	\$ 993,281	\$ 1,148,252	\$ 993,957	\$ 861,859	\$ 720,859	\$ 532,653
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			26,635	234,259	186,652	201,585	217,711
Total Reserve Funding	\$ 167,489	\$ 167,489	\$ 245,983	\$ 462,381	\$ 423,899	\$ 448,322	\$ 474,318
TOTAL EXPENDITURES AND RESERVES FUNDING	\$ 10,906,223	\$ 10,870,471	\$ 6,154,487	\$ 6,066,124	\$ 6,431,643	\$ 6,873,177	\$ 7,367,726

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

August 27, 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	\$ (4,923,564)	\$ (4,887,812)	\$ 306,682	\$ 852,433	\$ 720,381	\$ 579,431	\$ 391,276
ENDING FUND BALANCE	-	-	-	-	-	-	-
GENERAL FUND/SPECIAL REVENUE FUND	4,907,519	4,775,782	2,719,468	3,571,901	4,292,282	4,871,713	5,262,989
GENERAL FUND/EL CERRITO CONTRACT RESERVE	2,112,261	2,112,261	2,138,896	2,138,896	2,138,896	2,138,896	2,138,896
CAPITAL/ROLLING STOCK FUND BALANCE	864,875	1,032,364	1,251,712	1,251,712	1,251,712	1,251,712	1,251,712
TOTAL	7,884,655	7,920,407	6,110,076	6,962,509	7,682,890	8,262,321	8,653,597

August 27, 2024

NET OPERATING SURPLUS/(SHORTFALL)	General Fund Operating Surplus	\$ 1,148,252	\$ 993,957	\$ 861,859	\$ 720,859	\$ 532,653
PSB Renovation	Capital Outlay	700,000	-	-	-	-
Rolling Stock Set-aside (Transfer from General Fund to Capital Fund)	Rolling Stock Set-aside	219,348	228,122	237,247	246,737	256,607
El Cerrito Contract Reserve	EC Contract Reserve	26,635	234,259	186,652	201,585	217,711
DEBT SERVICE*	Debt Service	141,570	141,525	141,478	141,428	141,377
Net Change in General Fund Balance	Available for Appropriation	\$ 60,699	\$ 390,052	\$ 296,482	\$ 131,109	\$ (83,042)