



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

Tuesday, February 13, 2024 12:30 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](mailto:public.comment@kensingtonfire.org) by 10:30am 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](mailto: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/86542371856?pwd=8gXcg00KfXoVqZQ6v8Xr8cfeq8Rk\\_w.CtFwZAut1C8Qk\\_6M](https://us06web.zoom.us/j/86542371856?pwd=8gXcg00KfXoVqZQ6v8Xr8cfeq8Rk_w.CtFwZAut1C8Qk_6M)

**Telephone Access:**

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

**Zoom Webinar ID:** 865 4237 1856

**Passcode:** 112233

**1. CALL TO ORDER/ROLL CALL**

Director Stein 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 (09/01/2023 thru 01/31/2024)**

**b. Approval of Finance Committee Meeting Minutes of 9/7/2023**

**4. OLD BUSINESS - None**

**5. NEW BUSINESS**

**a. FY 2023-2024 Mid-Year Fire Services Contract Budget Review – Chief Saylor**  
(Supporting Material)  
Action = Review, Discuss, and Direct Staff

**b. FY 2022-23 GASB 75 OPEB Actuarial Report** (Supporting Material)  
Action = Review, Discuss, and Direct Staff as needed

**c. FY 2023-2024 Mid-Year Budget Review and Adjustments** (Supporting Material)  
Action = Review, Discuss, and Direct Staff

**d. Financial Forecast Update** (Supporting Material)  
Action = Review, Discuss, and Direct Staff

**e. Make a Recommendation to the Board of Directors for Transparency in the Ridgeline Fiscal Analysis Process – Director Stein**  
Action = 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: Mary Morris-Mayorga  
Title: Interim General Manager  
Pay Period Start: 9/1/2023  
Pay Period End: 9/15/2023

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
9/1/2023	See Separate Task Sheet	8.50	0.00	8.50	0.00	0.00	0.00
9/2/2023	"	3.00	1.00	2.00	0.00	0.00	0.00
9/3/2023	"	3.25	0.00	3.25	0.00	0.00	0.00
9/4/2023	"	4.00	0.00	3.50	0.50	0.00	0.00
9/5/2023	"	3.00	0.50	0.00	2.50	0.00	0.00
9/6/2023	"	4.00	0.00	1.00	0.75	2.25	0.00
9/7/2023	"	5.50	0.00	3.00	0.00	2.50	0.00
9/8/2023	"	3.50	0.00	2.50	0.00	1.00	0.00
9/9/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
9/10/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
9/11/2023	"	4.75	2.75	0.75	0.00	1.25	0.00
9/12/2023	"	7.50	3.25	2.50	0.00	1.75	0.00
9/13/2023	"	4.50	3.00	0.50	0.00	1.00	0.00
9/14/2023	"	6.00	3.25	1.25	0.00	1.50	0.00
9/15/2023	"	5.00	2.00	1.00	0.00	2.00	0.00
			0.00	0.00	0.00	0.00	0.00
Total Hours		62.50	15.75	29.75	3.75	13.25	0.00
Rate		\$ 116.88					
Total Gross Pay		\$ 7,305.00					

Mary Morris-Mayorga                      9/15/2023  
Employee Signature                              Date

\_\_\_\_\_  
Finance Committee                              Date

Date/Day	Subject	Description	Description	Description	Hours	
1	Fr	Gen Mgmt			0.00	
		Finance	Debt svc docs/pmt	PSB budget	Comm agenda/items	8.50
		EPC				0.00
		PSB				0.00
		Legal				0.00
2	Sa	Gen Mgmt	BOD agenda/items			1.00
		Finance	FA RFP draft/edit	Comm agenda/items		2.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
3	Su	Gen Mgmt				0.00
		Finance	Comm agenda/items			3.25
		EPC				0.00
		PSB				0.00
		Legal				0.00
4	Mo	Gen Mgmt				0.00
		Finance	Comm agenda/items	Emails/mail	Payroll	3.50
		EPC	Emails/mail			0.50
		PSB				0.00
		Legal				0.00
5	Tu	Gen Mgmt	Emails/mail			0.50
		Finance				0.00
		EPC	Calls	Emails/mail	Prep/attend mtg	2.50
		PSB				0.00
		Legal				0.00
6	We	Gen Mgmt				0.00
		Finance	FA RFP draft/edit	Invoices/pmts		1.00
		EPC	Calls			0.75
		PSB	Emails/mail			2.25
		Legal				0.00
7	Th	Gen Mgmt				0.00
		Finance	Prep/attend comm mtg			3.00
		EPC				0.00
		PSB	Prep/attend mtg	Rev/apprv docs/emails	Calls	2.50
		Legal				0.00
8	Fr	Gen Mgmt				0.00
		Finance	Invoices/pmts			2.50
		EPC				0.00
		PSB	Rev/apprv docs/emails			1.00
		Legal				0.00
9	Sa	Gen Mgmt				0.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
10	Su	Gen Mgmt				0.00

		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
11	Mo	Gen Mgmt	Emails/mail	Calls	BOD agenda/items	2.75
		Finance	Invoices/pmts	Emails/mail		0.75
		EPC				0.00
		PSB	Rev/apprv docs/emails			1.25
		Legal				0.00
12	Tu	Gen Mgmt	Emails/mail	BOD agenda/items		3.25
		Finance	Rev/apprv docs/emails			2.50
		EPC				0.00
		PSB	Rev/apprv docs/emails			1.75
		Legal				0.00
13	W	Gen Mgmt	Emails/mail	Calls	BOD agenda/items	3.00
		Finance	Financial forecast			0.50
		EPC				0.00
		PSB	Rev/apprv docs/emails			1.00
		Legal				0.00
14	Th	Gen Mgmt	BOD agenda/items	Emails/mail		3.25
		Finance	Invoices/pmts			1.25
		EPC				0.00
		PSB	Rev/apprv docs/emails			1.50
		Legal				0.00
15	Fr	Gen Mgmt	BOD agenda/items	Emails/mail		2.00
		Finance	FA RFP draft/edit	Invoices/pmts		1.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	Calls		2.00
		Legal				0.00
						<hr/> 62.50



# Kensington Fire Protection District

## Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: Interim General Manager  
 Pay Period Start: 9/16/2023  
 Pay Period End: 9/30/2023

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
9/16/2023	See Separate Task Sheet	4.50	3.50	0.50	0.00	0.50	0.00
9/17/2023	"	2.00	2.00	0.00	0.00	0.00	0.00
9/18/2023	"	4.75	1.00	3.75	0.00	0.00	0.00
9/19/2023	"	5.00	3.00	1.00	0.00	1.00	0.00
9/20/2023	"	7.00	5.00	2.00	0.00	0.00	0.00
9/21/2023	"	6.50	3.00	0.00	0.50	3.00	0.00
9/22/2023	"	7.50	2.00	2.50	0.00	3.00	0.00
9/23/2023	"	4.00	4.00	0.00	0.00	0.00	0.00
9/24/2023	"	1.00	1.00	0.00	0.00	0.00	0.00
9/25/2023	"	5.00	0.00	0.75	1.25	3.00	0.00
9/26/2023	"	5.25	1.00	1.00	0.00	3.25	0.00
9/27/2023	"	5.50	0.50	3.00	0.00	2.00	0.00
9/28/2023	"	6.00	0.50	0.50	3.00	2.00	0.00
9/29/2023	"	5.00	4.00	1.00	0.00	0.00	0.00
9/30/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours (9/16-20)		23.25	30.50	16.00	4.75	17.75	0.00
Rate		\$ 116.88					
Total Gross Pay		\$ 2,717.46					
Total Hours (9/21-30)		45.75					
Rate		\$ 119.58	2717.46	69.00			
Total Gross Pay		\$ 5,470.79	5470.785				

Mary Morris-Mayorga 9/30/2023  
 Employee Signature Date  
2/13/2024  
 Finance Committee Date

	September 1-20, 2023
Max monthly hours prior to FC approval = 30/wk avg (9/1-9/20):	85.71
Hours worked (9/1-9/20):	85.75
Hour (over)/under:	-0.04
	September 21-30, 2023
Max weekly hours prior to FC approval = 32 (9/21-9/30):	45.71
Hours worked (9/21-9/30):	45.75
Hour (over)/under:	-0.04

Date/Day	Subject	Description	Description	Description	Hours
16	Sa	General Mgmt	BOD agenda/items	BOD packet posting	3.50
		Finance	Invoices/pmts		0.50
		EPC			0.00
		PSB	Rev/apprv docs/emails		0.50
		Legal			0.00
17	Su	General Mgmt	Emails/mail	Rev/apprv docs/emails	2.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
18	Mo	General Mgmt	Emails/mail		1.00
		Finance	Invoices/pmts	Financial forecast	3.75
		EPC			0.00
		PSB			0.00
		Legal			0.00
19	Tu	General Mgmt	BOD agenda/items	BOD packet posting	3.00
		Finance	FA RFP draft/edit	Payroll	1.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
20	We	General Mgmt	BOD packet posting	Prep/attend BOD mtg	5.00
		Finance	Financial forecast	Invoices/pmts	2.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
21	Th	General Mgmt	Emails/mail/gen adm		3.00
		Finance			0.00
		EPC	Calls		0.50
		PSB	Rev/apprv docs/emails	Calls	3.00
		Legal			0.00
22	Fr	General Mgmt	Emails/mail/gen adm		2.00
		Finance	FA RFP draft/edit	Invoices/pmts	2.50
		EPC			0.00
		PSB	Rev/apprv docs/emails		3.00
		Legal			0.00
23	Sa	General Mgmt	Emails/mail/gen adm		4.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
24	Su	General Mgmt	Emails/mail/gen adm		1.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
25	Mo	General Mgmt			0.00

Date/Day	Subject	Description	Description	Description	Hours
	Finance	Invoices/pmts			0.75
	EPC	Comm agenda/items	Emails/mail/gen adm		1.25
	PSB	Rev/apprv docs/emails	Calls	Prep/attend mtg	3.00
	Legal				0.00
26	Tu	General Mgmt	Emails/mail/gen adm		1.00
	Finance	Invoices/pmts	Insurance renewal		1.00
	EPC				0.00
	PSB	Rev/apprv docs/emails			3.25
	Legal				0.00
27	W	General Mgmt	Emails/mail/gen adm		0.50
	Finance	Invoices/pmts			3.00
	EPC				0.00
	PSB	Rev/apprv docs/emails			2.00
	Legal				0.00
28	Th	General Mgmt	Emails/mail/gen adm		0.50
	Finance	CERBT/OPEB Actuary			0.50
	EPC	Prep/attend comm mtg			3.00
	PSB	Rev/apprv docs/emails			2.00
	Legal				0.00
29	Fr	General Mgmt	Prep/attend mtg	Emails/mail/gen adm	4.00
	Finance	Invoices/pmts			1.00
	EPC				0.00
	PSB				0.00
	Legal				0.00
30	Sa	General Mgmt			0.00
	Finance				0.00
	EPC				0.00
	PSB				0.00
	Legal				0.00
	General Mgmt				0.00
	Finance				0.00
	EPC				0.00
	PSB				0.00
	Legal				0.00
					69.00



# Kensington Fire Protection District Employee Timesheet



Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 10/1/2023  
 Pay Period End: 10/15/2023

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
10/1/2023	See Separate Task Sheet	0.00	0.00	0.00	0.00	0.00	0.00
10/2/2023	"	6.50	1.50	3.50	0.00	1.50	0.00
10/3/2023	"	6.75	1.25	4.00	0.00	1.50	0.00
10/4/2023	"	4.25	0.50	0.75	0.00	3.00	0.00
10/5/2023	"	6.50	1.50	1.00	0.00	4.00	0.00
10/6/2023	"	3.50	1.50	0.00	0.00	2.00	0.00
10/7/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
10/8/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
10/9/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
10/10/2023	"	8.25	5.25	1.25	1.00	0.75	0.00
10/11/2023	"	7.00	3.75	2.00	0.00	1.25	0.00
10/12/2023	"	3.75	2.50	0.75	0.00	0.50	0.00
10/13/2023	"	6.25	3.00	1.00	0.00	1.00	1.25
10/14/2023	"	2.00	1.50	0.50	0.00	0.00	0.00
10/15/2023	"	5.75	3.25	0.75	0.00	0.00	1.75
	"	0.00	0.00	0.00	0.00	0.00	0.00
	Total Hours	60.50	25.50	15.50	1.00	15.50	3.00
	Rate	\$ 119.58					
	Total Gross Pay	\$ <u>7,234.59</u>					

Mary Morris-Mayorga 10/15/2023  
 Employee Signature Date

2/13/2024  
 Finance Committee Date

Date/Day	Subject	Description	Description	Description	Hours
1	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
2	Mo	General Mgmt	Emails/mail	Rev/apprv docs/emails	1.50
		Finance	Audit	Invoices/pmts	3.50
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.50
		Legal			0.00
3	Tu	General Mgmt	Emails/mail		1.25
		Finance	Invoices/pmts	Payroll	4.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.50
		Legal			0.00
4	We	General Mgmt	Emails/mail/gen adm		0.50
		Finance	CERBT/OPEB Actuary		0.75
		EPC			0.00
		PSB	Rev/apprv docs/emails		3.00
		Legal			0.00
5	Th	General Mgmt	BOD agenda/items	Emails/mail/gen adm	1.50
		Finance	Invoices/pmts		1.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		4.00
		Legal			0.00
6	Fr	General Mgmt	Emails/mail/gen adm	Calls	1.50
		Finance			0.00
		EPC			0.00
		PSB	Rev/apprv docs/emails	Calls	2.00
		Legal			0.00
7	Sa	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
8	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
9	Mo	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
10	Tu	General Mgmt	BOD agenda/items	Emails/mail/gen adm	5.25

Date/Day	Subject	Description	Description	Description	Hours
	Finance	FA RFP draft/edit	Invoices/pmts		1.25
	EPC	Calls	Emails/mail/gen adm		1.00
	PSB	Rev/apprv docs/emails			0.75
	Legal				0.00
11	W	General Mgmt	Emails/mail/gen adm	BOD agenda/items	3.75
	Finance	FA RFP draft/edit	Audit	Invoices/pmts	2.00
	EPC				0.00
	PSB	Rev/apprv docs/emails			1.25
	Legal				0.00
12	Th	General Mgmt	Emails/mail/gen adm	Calls	2.50
	Finance	Invoices/pmts	FA RFP draft/edit		0.75
	EPC				0.00
	PSB	Rev/apprv docs/emails			0.50
	Legal				0.00
13	Fr	General Mgmt	Emails/mail/gen adm	BOD agenda/items	3.00
	Finance	Invoices/pmts			1.00
	EPC	Prep/attend comm mtg			0.00
	PSB	Rev/apprv docs/emails			1.00
	Legal	Policy dev/rev/impl			1.25
14	Sa	General Mgmt	BOD agenda/items	Emails/mail/gen adm	1.50
	Finance	FA RFP draft/edit			0.50
	EPC				0.00
	PSB				0.00
	Legal				0.00
15	Su	General Mgmt	Comm agenda/items		3.25
	Finance	FA RFP draft/edit	Invoices/pmts		0.75
	EPC				0.00
	PSB				0.00
	Legal	Policy dev/rev/impl			1.75
					60.50



# Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
Title: General Manager  
Pay Period Start: 10/16/2023  
Pay Period End: 10/31/2023

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

Date	Task/Project	Hours	GA	FN	EP	PS	PL
10/16/2023	See Separate Task Sheet	8.50	3.00	0.00	0.00	5.50	0.00
10/17/2023	"	5.25	2.75	0.00	0.00	2.50	0.00
10/18/2023	"	3.00	2.00	1.00	0.00	0.00	0.00
10/19/2023	"	4.00	2.50	0.00	0.00	1.50	0.00
10/20/2023	"	5.75	4.00	0.00	0.50	1.25	0.00
10/21/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
10/22/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
10/23/2023	"	5.50	1.00	1.00	0.50	3.00	0.00
10/24/2023	"	9.25	5.25	0.00	0.00	4.00	0.00
10/25/2023	"	5.50	3.50	1.50	0.00	0.50	0.00
10/26/2023	"	6.75	4.25	0.00	2.50	0.00	0.00
10/27/2023	"	4.00	3.00	0.00	0.00	1.00	0.00
10/28/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
10/29/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
10/30/2023	"	4.50	2.75	1.00	0.00	0.75	0.00
	"	9.25	3.75	0.00	1.00	2.50	2.00
	Total Hours	71.25	37.75	4.50	4.50	22.50	2.00
	Rate	\$ 119.58					
	Total Gross Pay	\$ 8,520.08					

Mary Morris-Mayorga 10/31/2023  
Employee Signature Date

2/13/2024  
Finance Committee Date

October 1-31, 2023

Max weekly hours prior to FC approval = 32: 141.71  
Hours worked: 131.75  
Hour (over)/under: 9.96

Date/Day	Subject	Description	Description	Description	Hours	
16	Mo	General Mgmt	Emails/mail/gen adm	Calls	BOD packet posting	3.00
		Finance				0.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	Calls		5.50
		Legal				0.00
17	Tu	General Mgmt	Emails/mail/gen adm			2.75
		Finance				0.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	Calls		2.50
		Legal				0.00
18	We	General Mgmt	Emails/mail/gen adm	Calls		2.00
		Finance	Invoices/pmts	Payroll		1.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
19	Th	General Mgmt	Emails/mail/gen adm			2.50
		Finance				0.00
		EPC				0.00
		PSB	Rev/apprv docs/emails			1.50
		Legal				0.00
20	Fr	General Mgmt	BOD agenda/items	Emails/mail/gen adm	Calls	4.00
		Finance				0.00
		EPC	Policy dev/rev/impl			0.50
		PSB	Rev/apprv docs/emails	Calls		1.25
		Legal				0.00
21	Sa	General Mgmt				0.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
22	Su	General Mgmt				0.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
23	Mo	General Mgmt	Emails/mail/gen adm			1.00
		Finance	Invoices/pmts			1.00
		EPC	Comm agenda/items			0.50
		PSB	Rev/apprv docs/emails			3.00
		Legal				0.00
24	Tu	General Mgmt	Emails/mail/gen adm	BOD agenda/items	Calls	5.25
		Finance				0.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	Calls		4.00
		Legal				0.00
25	W	General Mgmt	BOD agenda/items	Emails/mail/gen adm	BOD packet posting	3.50

Date/Day	Subject	Description	Description	Description	Hours
	Finance	FA RFP draft/edit	Calls	Invoices/pmts	1.50
	EPC				0.00
	PSB	Rev/apprv docs/emails			0.50
	Legal				0.00
26	Th	General Mgmt	Emails/mail/gen adm	Prep/attend BOD mtg	4.25
	Finance				0.00
	EPC	Prep/attend comm mtg			2.50
	PSB				0.00
	Legal				0.00
27	Fr	General Mgmt	Emails/mail/gen adm		3.00
	Finance				0.00
	EPC				0.00
	PSB	Rev/apprv docs/emails			1.00
	Legal				0.00
28	Sa	General Mgmt			0.00
	Finance				0.00
	EPC				0.00
	PSB				0.00
	Legal				0.00
29	Su	General Mgmt			0.00
	Finance				0.00
	EPC				0.00
	PSB				0.00
	Legal				0.00
30	Mo	General Mgmt	BOD agenda/items		2.75
	Finance	Invoices/pmts			1.00
	EPC				0.00
	PSB	Rev/apprv docs/emails			0.75
	Legal				0.00
31	Tu	General Mgmt	Emails/mail/gen adm		3.75
	Finance				0.00
	EPC	Policy dev/rev/impl			1.00
	PSB	Rev/apprv docs/emails			2.50
	Legal	Policy dev/rev/impl			2.00
					71.25



## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 11/1/2023  
 Pay Period End: 11/15/2023

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
11/1/2023	See Separate Task Sheet	6.75	2.25	0.00	0.50	4.00	0.00
11/2/2023	"	7.25	3.25	3.00	0.00	0.00	1.00
11/3/2023	"	5.25	2.75	1.50	0.00	1.00	0.00
11/4/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
11/5/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
11/6/2023	"	4.25	2.25	0.00	0.00	0.75	1.25
11/7/2023	"	4.50	1.75	1.50	0.50	0.75	0.00
11/8/2023	"	6.50	3.50	2.50	0.00	0.50	0.00
11/9/2023	"	6.25	3.75	2.00	0.00	0.50	0.00
11/10/2023	"	1.50	1.50	0.00	0.00	0.00	0.00
11/11/2023	"	1.50	1.50	0.00	0.00	0.00	0.00
11/12/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
11/13/2023	"	1.00	0.75	0.00	0.00	0.25	0.00
11/14/2023	"	4.00	3.00	0.00	0.00	1.00	0.00
11/15/2023	"	8.50	5.50	1.00	0.00	1.50	0.50
	"	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours		57.25	31.75	11.50	1.00	10.25	2.75
Rate		\$ 119.58					
Total Gross Pay		\$ 6,845.96					

Mary Morris-Mayorga                      11/15/2023  
 Employee Signature                              Date

\_\_\_\_\_  
 Finance Committee                              Date

Date/Day	Subject	Description	Description	Description	Hours
1	We	General Mgmt	Emails/mail/gen adm		2.25
		Finance			0.00
		EPC	Calls	Rev/apprv docs/emails	0.50
		PSB	Rev/apprv docs/emails	Calls	4.00
		Legal			0.00
2	Th	General Mgmt	Emails/mail/gen adm	BOD agenda/items	3.25
		Finance	Audit	Invoices/pmts	3.00
		EPC			0.00
		PSB			0.00
		Legal	Policy dev/rev/impl		1.00
3	Fr	General Mgmt	Emails/mail/gen adm	BOD agenda/items	2.75
		Finance	Invoices/pmts	Payroll	1.50
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
4	Sa	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
5	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
6	Mo	General Mgmt	Emails/mail/gen adm		2.25
		Finance			0.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		0.75
		Legal	Policy dev/rev/impl		1.25
7	Tu	General Mgmt	Emails/mail/gen adm	BOD agenda/items	1.75
		Finance	Invoices/pmts		1.50
		EPC	Rev/apprv docs/emails		0.50
		PSB	Rev/apprv docs/emails		0.75
		Legal			0.00
8	W	General Mgmt	Emails/mail/gen adm	BOD agenda/items	3.50
		Finance	Invoices/pmts	FA RFP draft/edit	2.50
		EPC			0.00
		PSB	Rev/apprv docs/emails		0.50
		Legal			0.00
9	Th	General Mgmt	Emails/mail/gen adm	BOD agenda/items	3.75
		Finance	Audit	Invoices/pmts	2.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		0.50
		Legal			0.00
10	Fr	General Mgmt	Emails/mail/gen adm	BOD packet posting	1.50



Date/Day	Subject	Description	Description	Description	Hours
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
11	Sa	General Mgmt	BOD packet posting		1.50
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
12	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
13	Mo	General Mgmt	Emails/mail/gen adm		0.75
		Finance			0.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		0.25
		Legal			0.00
14	Tu	General Mgmt	Emails/mail/gen adm	Prep/attend BOD mtg	3.00
		Finance			0.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
15	We	General Mgmt	Emails/mail/gen adm	BOD agenda/items	5.50
		Finance	Invoices/pmts		1.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.50
		Legal	Policy dev/rev/impl		0.50
					57.25



Date/Day	Subject	Description	Description	Description	Hours	
16	Th	General Mgmt	Emails/mail/gen adm	Calls	2.00	
		Finance	FA RFP draft/edit		0.75	
		EPC	Rev/apprv docs/emails		0.00	
		PSB	Rev/apprv docs/emails	Prep/attend mtg	4.00	
		Legal			0.00	
17	Fr	General Mgmt	Emails/mail/gen adm	Rev/apprv docs/emails	3.25	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
18	Sa	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
19	Su	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
20	Mo	General Mgmt			0.00	
		Finance	Invoices/pmts		2.00	
		EPC			0.00	
		PSB	Prep/attend mtg	Rev/apprv docs/emails	2.00	
		Legal			0.00	
21	Tu	General Mgmt			0.00	
		Finance	Invoices/pmts	Payroll	Insurance renewal	3.00
		EPC			0.00	
		PSB	Rev/apprv docs/emails	Calls		1.00
		Legal			0.00	
22	W	General Mgmt	Emails/mail/gen adm		0.50	
		Finance	Invoices/pmts		2.50	
		EPC			0.00	
		PSB	Rev/apprv docs/emails		1.50	
		Legal			0.00	
23	Th	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
24	Fr	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
25	Sa	General Mgmt			0.00	

Date/Day	Subject	Description	Description	Description	Hours
	Finance				0.00
	EPC				0.00
	PSB				0.00
	Legal				0.00
26	Su	General Mgmt			0.00
	Finance				0.00
	EPC				0.00
	PSB				0.00
	Legal				0.00
27	Mo	General Mgmt	Emails/mail/gen adm	BOD packet posting	2.25
	Finance	Insurance renewal		Invoices/pmts	2.00
	EPC				0.00
	PSB	Rev/apprv docs/emails		Prep/attend mtg	1.50
	Legal				0.00
28	Tu	General Mgmt	Emails/mail/gen adm		2.00
	Finance				0.00
	EPC				0.00
	PSB	Rev/apprv docs/emails			1.00
	Legal				0.00
29	We	General Mgmt	Emails/mail/gen adm		2.75
	Finance				0.00
	EPC	Prep/attend mtg		Rev/apprv docs/emails	1.50
	PSB	Rev/apprv docs/emails		Calls	1.50
	Legal				0.00
30	We	General Mgmt	Emails/mail/gen adm		2.25
	Finance	Invoices/pmts			1.50
	EPC				0.00
	PSB	Rev/apprv docs/emails			1.00
	Legal				0.00
					<u>41.75</u>



## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 12/1/2023  
 Pay Period End: 12/15/2023

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
12/1/2023	See Separate Task Sheet	2.75	2.75	0.00	0.00	0.00	0.00
12/2/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
12/3/2023	"	3.00	2.00	0.00	0.25	0.75	0.00
12/4/2023	"	6.75	0.75	1.00	4.00	1.00	0.00
12/5/2023	"	7.50	2.50	1.75	0.25	3.00	0.00
12/6/2023	"	9.50	5.50	3.00	0.00	1.00	0.00
12/7/2023	"	5.25	2.25	2.00	0.00	1.00	0.00
12/8/2023	"	3.50	0.75	2.00	0.00	0.75	0.00
12/9/2023	"	0.00	0.00	0.00	0.00	0.00	0.00
12/10/2023	"	3.50	3.50	0.00	0.00	0.00	0.00
12/11/2023	"	7.75	6.75	1.00	0.00	0.00	0.00
12/12/2023	"	5.00	2.50	1.00	0.00	1.00	0.50
12/13/2023	"	5.25	1.75	0.00	2.00	1.50	0.00
12/14/2023	"	8.50	3.25	2.00	0.75	2.50	0.00
12/15/2023	"	8.00	8.00	0.00	0.00	0.00	0.00
	"	0.00	0.00	0.00	0.00	0.00	0.00
	Total Hours Worked	76.25	42.25	13.75	7.25	12.50	0.50
	Holiday	0.00					
	Rate	\$ 119.58					
	Total Gross Pay	\$ 9,117.98					

Mary Morris-Mayorga                      12/15/2023  
 Employee Signature                              Date

\_\_\_\_\_  
 Finance Committee                              Date

Date/Day	Subject	Description	Description	Description	Hours
1	Fr	General Mgmt	Emails/mail/gen adm	Calls	2.75
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
2	Sa	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
3	Su	General Mgmt	BOD agenda/items		2.00
		Finance			0.00
		EPC	Emails/mail/gen adm		0.25
		PSB	Prep/attend mtg	Rev/apprv docs/emails	0.75
		Legal			0.00
4	Mo	General Mgmt	Emails/mail/gen adm	BOD agenda/items	0.75
		Finance	Invoices/pmts		1.00
		EPC - LHMP	Emails/mail/gen adm	Prep/attend mtg	4.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
5	Tu	General Mgmt	Emails/mail/gen adm	BOD agenda/items	2.50
		Finance	Payroll	Invoices/pmts	1.75
		EPC	Emails/mail/gen adm		0.25
		PSB	Rev/apprv docs/emails	Prep/attend mtg	3.00
		Legal			0.00
6	W	General Mgmt	Emails/mail/gen adm	BOD agenda/items	5.50
		Finance	Invoices/pmts	BOD packet posting	3.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
7	Th	General Mgmt	Emails/mail/gen adm	Calls	2.25
		Finance	Invoices/pmts		2.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
8	Fr	General Mgmt	Emails/mail/gen adm	Calls	0.75
		Finance	Rev/apprv docs/emails	Invoices/pmts	2.00
		EPC			0.00
		PSB	Prep/attend mtg		0.75
		Legal			0.00
9	Sa	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
10	Su	General Mgmt	Emails/mail/gen adm	Rev/apprv docs/emails	3.50

Date/Day	Subject	Description	Description	Description	Hours	
	Finance				0.00	
	EPC				0.00	
	PSB				0.00	
	Legal				0.00	
11	Mo	General Mgmt	Emails/mail/gen adm	Prep/attend BOD mtg	Rev/apprv docs/emails	6.75
		Finance	Invoices/pmts			1.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
12	Tu	General Mgmt	Emails/mail/gen adm			2.50
		Finance	Invoices/pmts			1.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	Calls		1.00
		Legal	Emails/mail/gen adm			0.50
13	We	General Mgmt	Emails/mail/gen adm			1.75
		Finance				0.00
		EPC - LHMP	Rev/apprv docs/emails	Prep/attend mtg		2.00
		PSB	Rev/apprv docs/emails	Calls		1.50
		Legal				0.00
14	Th	General Mgmt	Emails/mail/gen adm	Calls		3.25
		Finance	Invoices/pmts			2.00
		EPC - LHMP	Rev/apprv docs/emails			0.75
		PSB	Rev/apprv docs/emails			2.50
		Legal				0.00
15	Fr	General Mgmt	Emails/mail/gen adm	BOD agenda/items	BOD packet posting	8.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
					76.25	

# Kensington Fire Protection District

## Employee Timesheet



Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 12/16/2023  
 Pay Period End: 12/31/2023

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	
12/16/2023	See Separate Task Sheet	4.00	3.00	0.00	0.00	1.00	0.00	
12/17/2023	"	0.00	0.00	0.00	0.00	0.00	0.00	
12/18/2023	"	6.25	4.00	1.50	0.75	0.00	0.00	
12/19/2023	"	5.25	5.25	0.00	0.00	0.00	0.00	
12/20/2023	"	8.75	7.00	0.00	1.75	0.00	0.00	
12/21/2023	"	4.00	2.00	1.00	0.00	1.00	0.00	
12/22/2023	"	3.00	3.00	0.00	0.00	0.00	0.00	
12/23/2023	"	0.50	0.50	0.00	0.00	0.00	0.00	
12/24/2023	"	0.00	0.00	0.00	0.00	0.00	0.00	
12/25/2023	"	0.00	0.00	0.00	0.00	0.00	0.00	
12/26/2023	"	2.50	1.50	1.00	0.00	0.00	0.00	
12/27/2023	"	1.50	1.50	0.00	0.00	0.00	0.00	
12/28/2023	"	4.50	3.50	1.00	0.00	0.00	0.00	
12/29/2023	"	3.50	2.00	1.50	0.00	0.00	0.00	
12/30/2023	"	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		43.75	33.25	6.00	2.50	2.00	0.00	
Holiday		15.00	ChEve,Ch,NYE 1/2					
Rate		\$ 119.58						
Total Gross Pay		\$ 7,025.33						

Mary Morris-Mayorga      12/31/2023  
 Employee Signature      Date

\_\_\_\_\_  
 Finance Committee      2/13/2024  
 Date

December 1-31, 2023

Max weekly hours prior to FC approval = 32:	141.71
Hours worked:	<u>120.00</u>
Hour (over)/under:	21.71



Date/Day	Subject	Description	Description	Description	Hours
16	Sa	General Mgmt	Emails/mail/gen adm	BOD agenda/items	3.00
		Finance			0.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
17	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
18	Mo	General Mgmt	Emails/mail/gen adm	BOD agenda/items	4.00
		Finance	Invoices/pmts	Payroll	1.50
		EPC	Emails/mail/gen adm		0.75
		PSB			0.00
		Legal			0.00
19	Tu	General Mgmt	Emails/mail/gen adm	Calls	5.25
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
20	W	General Mgmt	Emails/mail/gen adm	Calls	7.00
		Finance		Prep/attend BOD mtg	0.00
		EPC	Emails/mail/gen adm	Calls	1.75
		PSB			0.00
		Legal			0.00
21	Th	General Mgmt	Emails/mail/gen adm		2.00
		Finance	Invoices/pmts		1.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		1.00
		Legal			0.00
22	Fr	General Mgmt	Emails/mail/gen adm	Calls	3.00
		Finance			0.00
		EPC			0.00
		PSB	Rev/apprv docs/emails		0.00
		Legal			0.00
23	Sa	General Mgmt	Calls		0.50
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
24	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
25	Mo	General Mgmt			0.00

Date/Day	Subject	Description	Description	Description	Hours
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
26	Tu	General Mgmt	Emails/mail/gen adm		1.50
		Finance	Invoices/pmts		1.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
27	We	General Mgmt	Emails/mail/gen adm		1.50
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
28	Th	General Mgmt	Emails/mail/gen adm		3.50
		Finance	Invoices/pmts	Audit	1.00
		EPC	Rev/apprv docs/emails	Prep/attend mtg	0.00
		PSB	Rev/apprv docs/emails	Calls	0.00
		Legal			0.00
29	Fr	General Mgmt	Emails/mail/gen adm	Rev/apprv docs/emails	2.00
		Finance	Invoices/pmts		1.50
		EPC			0.00
		PSB			0.00
		Legal			0.00
30	Sa	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
31	Su	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
					43.75



## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: General Manager  
 Pay Period Start: 1/1/2024  
 Pay Period End: 1/15/2024

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
1/1/2024	See Separate Task Sheet	0.00	0.00	0.00	0.00	0.00	0.00
1/2/2024	"	6.50	1.00	2.00	0.50	3.00	0.00
1/3/2024	"	3.25	1.75	1.50	0.00	0.00	0.00
1/4/2024	"	3.00	1.00	1.00	0.00	1.00	0.00
1/5/2024	"	3.50	2.50	1.00	0.00	0.00	0.00
1/6/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
1/7/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
1/8/2024	"	4.00	2.50	0.00	0.50	1.00	0.00
1/9/2024	"	7.00	3.00	0.00	0.00	4.00	0.00
1/10/2024	"	7.50	4.00	2.50	0.00	1.00	0.00
1/11/2024	"	7.75	7.75	0.00	0.00	0.00	0.00
1/12/2024	"	9.00	8.00	0.00	0.00	0.00	1.00
1/13/2024	"	0.75	0.75	0.00	0.00	0.00	0.00
1/14/2024	"	6.00	6.00	0.00	0.00	0.00	0.00
1/15/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
	"	0.00	0.00	0.00	0.00	0.00	0.00
	Total Hours Worked	58.25	38.25	8.00	1.00	10.00	1.00
	Holiday	12.00	NY, MLK				
	Rate	\$ 119.58					
	Total Gross Pay	\$ 8,400.50					

Mary Morris-Mayorga 1/15/2024  
 Employee Signature Date

2/13/2024  
 Finance Committee Date

Date/Day	Subject	Description	Description	Description	Hours	
1	Mo	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
2	Tu	General Mgmt	Emails/mail/gen adm		1.00	
		Finance	CERBT/OPEB Actuary	Invoices/pmts	2.00	
		EPC	Rev/apprv docs/emails		0.50	
		PSB	Rev/apprv docs/emails		3.00	
		Legal			0.00	
3	W	General Mgmt	Emails/mail/gen adm	BOD agenda/items	1.75	
		Finance	Invoices/pmts		1.50	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
4	Th	General Mgmt	Emails/mail/gen adm	BOD agenda/items	1.00	
		Finance	Invoices/pmts		1.00	
		EPC			0.00	
		PSB	Rev/apprv docs/emails		1.00	
		Legal			0.00	
5	Fr	General Mgmt	Emails/mail/gen adm	Calls	BOD agenda/items	2.50
		Finance	Prep/attend mtg	Invoices/pmts		1.00
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
6	Sa	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
7	Su	General Mgmt			0.00	
		Finance			0.00	
		EPC			0.00	
		PSB			0.00	
		Legal			0.00	
8	Mo	General Mgmt	Emails/mail/gen adm	BOD agenda/items	Calls	2.50
		Finance			0.00	
		EPC	Emails/mail/gen adm		0.50	
		PSB	Rev/apprv docs/emails		1.00	
		Legal			0.00	
9	Tu	General Mgmt	Emails/mail/gen adm		3.00	
		Finance			0.00	
		EPC			0.00	
		PSB	Rev/apprv docs/emails	Calls	4.00	
		Legal			0.00	
10	We	General Mgmt	Emails/mail/gen adm	Calls	BOD agenda/items	4.00

Date/Day	Subject	Description	Description	Description	Hours
	Finance	Invoices/pmts			2.50
	EPC				0.00
	PSB	Rev/apprv docs/emails			1.00
	Legal				0.00
11	Th	General Mgmt	Emails/mail/gen adm	BOD agenda/items	7.75
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
12	Fr	General Mgmt	Emails/mail/gen adm	BOD agenda/items	8.00
		Finance		BOD packet posting	0.00
		EPC			0.00
		PSB			0.00
		Legal	Emails/mail/gen adm		1.00
13	Sa	General Mgmt	Emails/mail/gen adm	BOD packet posting	0.75
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
14	Su	General Mgmt	Emails/mail/gen adm	BOD packet posting	6.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
15	Mo	General Mgmt			0.00
		Finance			0.00
		EPC			0.00
		PSB			0.00
		Legal			0.00
					58.25



## Kensington Fire Protection District Employee Timesheet

Employee Name: Mary Morris-Mayorga  
 Title: Interim General Manager  
 Pay Period Start: 1/16/2024  
 Pay Period End: 1/31/2024

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

Date	Task/Project	Hours	GA	FN	EP	PS	PL
1/16/2024	#REF!	7.25	6.00	0.25	0.00	1.00	0.00
1/17/2024	"	7.25	5.50	0.75	0.50	0.50	0.00
1/18/2024	"	4.00	2.00	1.00	0.00	1.00	0.00
1/19/2024	"	6.00	3.50	0.00	1.00	1.50	0.00
1/20/2024	"	2.00	1.50	0.50	0.00	0.00	0.00
1/21/2024	"	2.00	0.75	0.75	0.50	0.00	0.00
1/22/2024	"	6.00	5.25	0.00	0.75	0.00	0.00
1/23/2024	"	6.50	2.50	3.00	0.00	1.00	0.00
1/24/2024	"	7.75	7.75	0.00	0.00	0.00	0.00
1/25/2024	"	7.00	3.00	0.50	1.75	1.75	0.00
1/26/2024	"	6.75	1.00	4.50	0.50	0.75	0.00
1/27/2024	"	0.00	0.00	0.00	0.00	0.00	0.00
1/28/2024	"	3.75	1.75	2.00	0.00	0.00	0.00
1/29/2024	"	6.50	2.50	1.00	0.00	2.00	1.00
1/30/2024	"	7.00	7.00	0.00	0.00	0.00	0.00
	"	3.50	1.75	0.75	0.00	1.00	0.00
	Total Hours Worked	83.25	51.75	15.00	5.00	10.50	1.00
	Holiday	0.00					
	Rate	\$ 119.58					
	Total Gross Pay	\$ 9,955.04					

Mary Morris-Mayorga  
Employee Signature

2/2/2024  
Date

Finance Committee

2/13/2024  
Date

Max weekly hours prior to FC approval = 32:

January 1-31, 2024

141.71

Hours worked:

141.50

Hour (over)/under:

0.21

Date/Day	Subject	Description	Hours			
16	Tu	General Mgmt	Emails/mail/gen adm	BOD packet post/rev	Calls	6.00
		Finance	Payroll prep/rev/submit			0.25
		EPC				0.00
		PSB	Rev/apprv docs/emails	Prep/attend mtg		1.00
		Legal				0.00
17	W	General Mgmt	Emails/mail/gen adm	Prep/attend BOD mtg	Prep/attend BOD mtg	5.50
		Finance	Comm agenda/items			0.75
		EPC	Calls			0.50
		PSB	Rev/apprv docs/emails			0.50
		Legal				0.00
18	Th	General Mgmt	Emails/mail/gen adm			2.00
		Finance	Invoices/pmts	Payroll prep/rev/submit		1.00
		EPC				0.00
		PSB	Rev/apprv docs/emails			1.00
		Legal				0.00
19	Fr	General Mgmt	Emails/mail/gen adm			3.50
		Finance				0.00
		EPC-LHMP	Policy dev/rev/impl			1.00
		PSB	Rev/apprv docs/emails			1.50
		Legal				0.00
20	Sa	General Mgmt	Rev/apprv docs/emails	Calls		1.50
		Finance	Invoices/pmts			0.50
		EPC				0.00
		PSB				0.00
		Legal				0.00
21	Su	General Mgmt	BOD agenda/items			0.75
		Finance	Invoices/pmts			0.75
		EPC	Comm agenda/items			0.50
		PSB				0.00
		Legal				0.00
22	Mo	General Mgmt	Emails/mail/gen adm	Calls	BOD agenda/items	5.25
		Finance				0.00
		EPC	Calls	Comm agenda/items		0.75
		PSB				0.00
		Legal				0.00
23	Tu	General Mgmt	Emails/mail/gen adm	Prep/attend mtg		2.50
		Finance	Invoices/pmts	Comm agenda/items		3.00
		EPC				0.00
		PSB	Rev/apprv docs/emails			1.00
		Legal				0.00
24	We	General Mgmt				7.75
		Finance	Comm agenda/items			0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
25	Th	General Mgmt	Emails/mail/gen adm	Prep/attend mtg		3.00

		Finance	Invoices/pmts			0.50
		EPC	Comm agenda/items	Prep/attend comm mtg		1.75
		PSB	Rev/apprv docs/emails			1.75
		Legal				0.00
26	Fr	General Mgmt	Emails/mail/gen adm	Calls		1.00
		Finance	Comm agenda/items	Invoices/pmts		4.50
		EPC	Emails/mail/gen adm			0.50
		PSB	Rev/apprv docs/emails			0.75
		Legal				0.00
27	Sa	General Mgmt				0.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
28	Su	General Mgmt	Emails/mail/gen adm			1.75
		Finance	Comm agenda/items	Invoices/pmts		2.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
29	Mo	General Mgmt	Emails/mail/gen adm			2.50
		Finance	Comm agenda/items			1.00
		EPC				0.00
		PSB	Rev/apprv docs/emails	Prep/attend mtg		2.00
		Legal	Prep/attend mtg			1.00
30	Tu	General Mgmt	Emails/mail/gen adm	Prep/attend mtg	Calls	7.00
		Finance				0.00
		EPC				0.00
		PSB				0.00
		Legal				0.00
31	We	General Mgmt	Emails/mail/gen adm			1.75
		Finance	Invoices/pmts			0.75
		EPC				0.00
		PSB	Prep/attend mtg	Rev/apprv docs/emails		1.00
		Legal				0.00
						83.25





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

**DATE/TIME:** September 7, 2023, 12:00 p.m. *(time changed to 12:30pm for meeting room availability)*

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

**PRESENT:** Directors: President Julie Stein, Director Jim Watt  
Staff: Interim GM Mary Morris-Mayorga

**1. CALL TO ORDER/ROLL CALL:**

President Stein called the meeting to order at 12:33 p.m. and confirmed the roll call.

**2. PUBLIC COMMENT (00:01:02)**

There was no public comment.

**3. ADOPTION OF CONSENT ITEMS (00:01:39)**

- a. **Approval of the General Manager's Timesheets (06/01/2023 thru 08/31/2023)**
- b. **Approval of Finance Committee Meeting Minutes of 06/06/2023**

**Moved/Seconded:** Stein/Watt

**Action:** Approval of the consent items.

**Ayes:** Stein, Watt

**Nays:** None

**Absent:** None

**Motion Passed:** 2-0-0

**Video Time Stamped:** 00:02:11

**4. OLD BUSINESS – None**

**5. NEW BUSINESS (00:02:31)**

**a. FY 2022-23 OPEB Actuarial Report**

The District's consultant, Nicolay Consulting, has begun work on this and anticipates it to be completed near the time that the FY 2022-2023 audit begins.

**c. FY 2022-23 Annual Audit**

Interim GM Morris-Mayorga reported that the District's current auditor, MUN CPAs, would need to increase the audit fee to \$30,000 and may not have auditors available to meet the District's deadline. An RFP will be issued to seek proposals in hopes of a lower fee. The committee discussed the item and agreed with the approach. There was no public comment.

**b. Public Safety Building Budget Revision**

Interim GM Morris-Mayorga presented this item as included in the packet for a proposed Public Safety Building project budget revision highlighting items that have changed since initiation of the project along with costs paid to date. She provided clarification on the change in categories to break out costs further. The committee discussed the item with questions and comments on: temporary fire station; change orders; original versus revised project budget; additional engineering and inspection costs; architectural design costs and continued architectural assistance on unforeseen conditions; construction completion update to May based on updated schedule; and notice of completion required by loan.

The committee recommended the Public Safety Building project budget revision for approval by the Board of Directors. There was no public comment.

**d. Financial Forecast Update**

IGM Morris-Mayorga reviewed this item as included in the packet with updates for: revenues and expenditures updated for June 30, 2023 actuals: property tax and CERBT disbursement; expenditures for retiree health benefits and capital/public safety building (PSB); and expenditure budget estimates of audit, firesafe planting grants, and PSB. The committee discussed the item noting the potential for a recession and requested that the El Cerrito Contract reserves are listed separately which will show the remaining available reserves. Staff will make this update prior to presenting to the Board of Directors. There was no public comment.

The committee recommended the financial forecast for presentation to the Board of Directors.

**e. FY 2023-2024 Final Budget**

IGM Morris-Mayorga reviewed this item as included in the packet which incorporates the financial forecast updates into the final budget.

The committee recommended the budget for presentation to and adoption by the Board of Directors. There was no public comment.

**f. Reserves Policy Potential Revisions**

Interim GM Morris-Mayorga reviewed this item as included in the packet with an overview of staff's process for potential recommended revisions to the policy along with samples from other agencies. The Committee discussed the item and provided some initial feedback including an additional agency policy to include then recommended staff present this to the Board for discussion, feedback, and staff direction as determined. There was no public comment.

**g. District Policy Updates (as they relate to finance)**

Interim GM Morris-Mayorga reviewed this item noting that there is no purchasing policy and many other policies could use updating. The purchasing policy could include a cooperative purchasing component to utilize the bids/proposals of other agencies. This is just intended as a report on the plan and process for updates. There was no public comment.

**4. FUTURE AGENDA ITEMS (01:28:20)**

The committee discussed recommending to the Board of Directors that the Reserve Policy be thoroughly reviewed for potential revision.

- 5. ADJOURNMENT:** The meeting adjourned at 2:03 p.m.. The next Finance Committee Meeting is anticipated for February, 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 January 30, 2024.

Attest:

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Finance Committee Chair



## EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue ▪ El Cerrito ▪ CA ▪ 94530

(510) 215-4450 ▪ FAX (510) 232-4917

[www.el-cerrito.org](http://www.el-cerrito.org)



**DATE:** February 11, 2024

**TO:** General Manager Mary Morris-Mayorga

**FROM:** Eric Saylor: Fire Chief

**RE:** **Fiscal Year 2023-24 Mid-Year Budget Report**

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Below is the approved contract fee schedule for the fiscal year 2023-24. Overall, the budget is at 51% at midyear. Most of the accounts for December 2023 are closed, providing the accurate account at this time. The exceptional overages so far are:

- Overtime backfill at 86%
  - The department had two retirements, one resignation, and one lengthy injury.
  - This account will need an amendment at midyear
- Worker Comp Premiums at 99%
  - This is related to the injury
- Worker Comp Pay at 129%
  - This is related to the injury
- Fuel at 109%

The exceptional underages so far are:

- Regular Salaries & wages at 46%
  - Related to the vacancies
- Miscellaneous Prof Svcs at 5%
  - We received a one-time bill for dispatch fees at the end of the year.
- Vehicle & Equip Maint Svc 36%
  - We did our best to maintain the equipment as efficiently as possible.
- Vehic Replacement Rental Chrg at 12%
  - This account will receive a one-time bill at the end of the year. Kensington will be reimbursed for any spending from this account on fire engines purchases in the end-year reconciliation.
- Clothing & Uniform Supply at 18%
  - We've hired three new firefighters, and their turnouts will come out of this account after midyear.

The city of El Cerrito continues to be managed at an exceptional level, with a 5.6-million-dollar surplus last year. Reserves are at a ten-year high, and the council recently established an Emergency Disaster Relief Fund of 8 million dollars and set up a Section 115 trust for pension liability.

The fire department continues to train and improve, preparing to protect the community in times of emergency. Operational tactics, well-trained personnel, and functional equipment have saved 17,801,300 in value from fire damage, yielding a 237% return on investment against its current expenditures. This financial evaluation excludes the thousands of lives saved annually through the advanced medical services the EMTs and paramedics provide.

Line item	Description		Adopted FY23-24 Fee	Mid-Year Expenditures	%
<i>Personnel</i>					
<i>Salaries &amp; Wages</i>					
51110	Regular Salaries & Wages		\$ 1,721,882.84	\$ 792,066.11	46%
51120	Part-Time Permanent Salaries & Wages		\$ 22,200.00	\$ -	0%
<i>Totals</i>			<b>\$ 1,744,082.84</b>	<b>\$ 792,066.11</b>	
<i>Taxes &amp; Benefits</i>					
51210	PERS		\$ 287,804.13	\$ 141,024.02	49%
51211	PERS UAL		\$ 644,877.53	\$ 309,541.22	48%
51220	FICA/MEDICARE		\$ 36,352.50	\$ 16,358.63	45%
51230	Medical Benefits		\$ 273,511.77	\$ 134,020.77	49%
51235	Life & LTD Insurance		\$ 11,888.93	\$ 5,112.24	43%
51240	Worker Comp Premiums		\$ 63,695.69	\$ 63,058.73	99%
51242	Worker Comp Pay		\$ 27,750.00	\$ 35,797.50	129%
<i>Totals</i>			<b>\$ 1,345,880.55</b>	<b>\$ 704,913.10</b>	
<i>Personnel - Non Position Budgeting</i>					
51140	Overtime - Back fill		\$ 222,000.00	\$ 190,920.00	86%
51145	FLSA Constant Staffing Back fill @ 1.5 (Overtime)		\$ 31,655.82	\$ 14,561.68	46%
51146	Fire Non-Supp OT		\$ 24,975.00	\$ 12,987.00	52%
51147	Fire OES Response		\$ -	\$ -	74%
51155	One Time Payouts		\$ -	\$ -	13%
51237	Allowances and Other Benefits		\$ 67,586.79	\$ 33,793.40	50%
51990	Salary Savings		\$ -	\$ -	
<i>Totals</i>			<b>\$ 346,217.61</b>	<b>\$ 252,262.07</b>	
<i>Totals (51***)</i>			<b>\$ 3,436,181.01</b>	<b>\$ 1,749,241.28</b>	
<i>Professional Services</i>					
52190	Miscellaneous Prof Svcs		\$ 106,056.06	\$ 5,302.80	5%
<i>Totals</i>			<b>\$ 106,056.06</b>	<b>\$ 5,302.80</b>	
<i>Technical Services</i>					
52220	Medical Services		\$ 7,332.60	\$ 3,959.60	54%
52230	Other Technical Services		\$ 8,899.11	\$ 177.98	2%
52260	OES Equipment & Apparatus		\$ -	\$ -	16%
<i>Totals</i>			<b>\$ 16,231.71</b>	<b>\$ 4,137.59</b>	

<i>Purchased Professional &amp; Technical Services Totals (52***)</i>		\$ 122,287.77	\$ 9,440.39
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*Purchased Property Services  
Utilities*

53110	Utilities-Energy		\$ -	\$ -	68%
		<i>Utilities Totals</i>	\$ -	\$ -	

*Repair & Maintenance Services*

53230	Building Maint Services		\$ 8,332.50	\$ 5,332.80	64%
53240	Landscape/Park Maint Svcs		\$ -	\$ -	43%
53250	Vehicle & Equip Maint Svc		\$ 37,500.00	\$ 13,500.00	36%
53270	Weed Abatement		\$ -	\$ -	7%
53290	Miscellaneous R&M Svcs		\$ 64,660.20	\$ 29,743.69	46%
		<i>Repair &amp; Maintenance Services Totals</i>	\$ 110,492.70	\$ 48,576.49	

*Leases & Rentals*

53330	Vehicle Replacement Rental Chrg		\$ 37,848.30	\$ 4,541.80	12%
		<i>Leases &amp; Rentals Totals</i>	\$ 37,848.30	\$ 4,541.80	

*Other Property Services*

53910	Solid Waste Services		\$ 2,666.40	\$ 1,519.85	57%
		<i>Totals (53***)</i>	\$ 2,666.40	\$ 1,519.85	
			\$ 151,007.40	\$ 54,638.14	

*Other Purchased Services*

*Communications*

54210	Telephone Expenses		\$ 3,927.00	\$ 1,256.64	32%
54220	Mobile/Wireless Expenses		\$ 2,604.00	\$ 859.32	33%
55230	Internet Services		\$ 5,249.48	\$ 2,414.76	46%
54240	Software Licenses & Maintenance		\$ 5,832.75	\$ 1,166.55	20%
		<i>Communications Totals</i>	\$ 17,613.23	\$ 5,697.27	

*Legal Notices & Advertisements*

54310	Legal Notices & Advertise		\$ 625.00	\$ -	0%
		<i>Legal Notices &amp; Advertisements Totals</i>	\$ 625.00	\$ -	

*Printing Services*

54410	Printing & Binding		\$ 2,500.00	\$ 300.00	12%
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<i>Printing Services Totals</i>	<b>\$ 2,500.00</b>	<b>\$ 300.00</b>
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*Totals  
Transportation & Training*

54610	Travel & Training		\$ 25,000.00	\$ 5,500.00	22%
		<i>Transportation &amp; Training Totals</i>	<b>\$ 25,000.00</b>	<b>\$ 5,500.00</b>	

*Other Administrative Services*

54910	Dues & Subscriptions		\$ 4,000.00	\$ 240.00	6%
54990	Other Administrative Svcs		\$ 2,375.00	\$ 522.50	22%
		<i>Other Administrative Services Totals</i>	<b>\$ 6,375.00</b>	<b>\$ 762.50</b>	
		<i>Totals (54***)</i>	<b>\$ 52,113.23</b>	<b>\$ 12,259.77</b>	

*Supplies*

*Office Supplies*

55110	General Office Supplies		\$ 1,500.00	\$ 540.00	36%
55120	Postage & Delivery		\$ 925.00	\$ 46.25	5%
55130	Photocopying Charges		\$ 250.00	\$ -	0%
		<i>Office Supplies Totals</i>	<b>\$ 2,675.00</b>	<b>\$ 586.25</b>	

*Operating Supplies*

55210	Fuel		\$ 16,216.20	\$ 17,675.66	109%
55220	Safety Supplies				0%
55230	Medical Supplies		\$ 8,250.00	\$ 2,310.00	28%
55240	Clothing & Uniform Supply		\$ 24,997.50	\$ 4,499.55	18%
55250	Vehicle & Equip Supplies		\$ 4,625.00	\$ 2,451.25	53%
55290	Other Operating Supplies		\$ 2,500.00	\$ 1,475.00	59%
		<i>Operating Supplies Totals</i>	<b>\$ 56,588.70</b>	<b>\$ 28,411.46</b>	

*Maintenance Supplies*

55520	Building Supplies		\$ 2,750.00	\$ 852.50	31%
		<i>Maintenance Supplies Totals</i>	<b>\$ 2,750.00</b>	<b>\$ 852.50</b>	
		<i>Totals (55***)</i>	<b>\$ 62,013.70</b>	<b>\$ 29,850.21</b>	

*Improvements-Other than Buildings*

56310	Improvements, not Bldgs		\$ -	\$ -	5%
		<i>Improvements- Other than Buildings Totals</i>	<b>\$ -</b>	<b>\$ -</b>	

*Office Equipment*

56410	Office Equipment <\$10K		\$ -	\$ -	169%
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<i>Office Equipment Totals</i>		\$ -	\$ -	
<i>Other Equipment</i>				

56710	Other Equipment <\$10K		\$ -	\$ -	104%
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<i>Other Equipment Totals</i>		\$ -	\$ -	
<i>Totals (56***)</i>		\$ -	\$ -	

Financing Costs  
*Licenses, Fees & Charges*

58220	Licenses & Permits		\$ 625.00	\$ 237.50	38%
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<i>Licenses, Fees &amp; Charges Totals</i>		\$ 625.00	\$ 237.50	
<i>Totals (58***)</i>		\$ 625.00	\$ 237.50	

*Expense Totals*

		\$ 3,824,228.10	\$ 1,855,667.28	51%
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**KENSINGTON FIRE PROTECTION DISTRICT**

**DATE:** February 13, 2024  
**TO:** Finance Committee  
**RE:** FY 2022-23 OPEB ACTUARY/GASB 75 REPORT  
**SUBMITTED BY:** Mary A. Morris-Mayorga, General Manager

**Recommended Action**

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

**Background**

Prior to the 1995 agreement with El Cerrito for fire protection services, the District had firefighter employees. The District provides post-retirement health benefits (medical, dental and vision) to this group of former employees who have retired from the District and to their surviving spouses and dependent children. All of the retiree’s health plan premiums are paid by the District. There are currently nine participants receiving post-retirement health benefits.

This post-retirement benefit represents a liability which the District funds through an OPEB Trust which has been established with the California Employers’ Retiree Benefit Trust (CERBT). This 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.

As a participating agency of CERBT and as required for the annual audit, the OPEB Actuarial GASB 75 Report for Fiscal Year 2022-23 has been completed by Nicolay Consulting. The required information will be included in the audit and provided to CERBT for their annual reporting. The District contributed funding to CERBT in 2008 so the OPEB liability is fully funded as of the date of the Actuarial Valuation.

**Fiscal Impact**

The District’s OPEB liability is 163% funded and decreased \$46,361 so no additional funding is needed. The cost of the GASB 75 Report is included in the Fiscal Year 2023-24 Budget.

**Attachment:** Fiscal Year 2022-23 OPEB Actuary/GASB 75 Report



**Kensington Fire Protection District  
OPEB Plan**

**Governmental Accounting Standards Board  
(GASB) Statement 75  
Actuarial Valuation Date: June 30, 2021  
Measurement Date: June 30, 2022  
Fiscal Year End: June 30, 2023**

**January 2, 2024**



January 2, 2024

OPEB CONSULTANTS AND ACTUARIES  
231 SANSOME STREET, SUITE 300  
SAN FRANCISCO, CALIFORNIA 94104  
TEL: 415-512-5300  
FAX: 415-512-5314

Ms. Mary A Morris-Mayorga  
Interim General Manager  
Kensington Fire Protection District  
217 Arlington Avenue  
Kensington, CA 94707

**Re: Kensington Fire Protection District GASB 75 Report for FYE June 30, 2023**

Dear Ms. Morris-Mayorga,

Kensington Fire Protection District (the "District") has retained Nicolay Consulting Group to complete this valuation of the District's postemployment medical program (the "Plan") as of June 30, 2022 measurement date compliant under Governmental Accounting Standards Board (GASB) Statement 75.

The purpose of this valuation is to determine the value of the expected postretirement benefits for current and future retirees and the Net OPEB Liability and OPEB Benefit Cost for the fiscal year ending June 30, 2023. The amounts reported herein are not necessarily appropriate for use for a different fiscal year without adjustment.

Based on the foregoing, the cost results and actuarial exhibits presented in this report were determined on a consistent and objective basis in accordance with applicable Actuarial Standards of Practice and generally accepted actuarial procedures. We believe they fully and fairly disclose the actuarial position of the Plan based on the plan provisions, employee and plan cost data submitted.

The actuarial calculations were completed under the supervision of Sue Simon and Earlene Young. They are members of the American Academy of Actuaries who meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of our knowledge, the information supplied in the actuarial valuation is complete and accurate. In our opinion, assumptions as approved by the plan sponsor are reasonably related to the experience of and expectations for the Plan.

We would be pleased to answer any questions on the material contained in this report or to provide explanation or further detail as may be appropriate.

NICOLAY CONSULTING GROUP



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Earlene L Young EA, FCA, MAAA  
Senior Actuary



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Sue Simon ASA, MAAA, EA, FCA  
Vice President & Senior Actuary

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## Section I Management Summary

### A) Highlights

#### Summary of Key Valuation Results

	2022	2021
<b>Disclosure elements as of measurement period ending June 30:</b>		
<u>Present Value of Future Benefits:</u>		
Active	\$ 0	\$ 0
Retiree	810,403	856,764
Total	\$810,403	\$856,764
<u>Actuarial Accrued Liability or Total OPEB Liability (TOL)</u>		
Active	\$ 0	\$ 0
Retiree	810,403	856,764
Total	\$810,403	\$856,764
Plan Fiduciary Net Position (i.e. Fair Value of Assets)	1,318,655	1,601,869
Net OPEB Liability (NOL)	(\$508,252)	(\$745,105)
Plan Fiduciary Net Position as a percentage of the TOL	163%	187%
Aggregate OPEB Expense (Exhibit 4)	(\$37,592)	(\$177,228)
Covered Payroll	N/A	N/A
<b>Schedule of contributions for measurement period ending June 30:</b>		
Actuarially determined contributions (Exhibit 7)	\$0	\$0
Actual contributions	0	0
Contribution deficiency/(excess)	\$0	\$0
Employer's Share of Benefit Payments	\$87,859	\$101,648
<b>Demographic data for measurement period ending June 30 <sup>(1)</sup>:</b>		
Number of active members	0	0
Number of retired members and beneficiaries	9	9
Inactive members with deferred benefits	0	0
Total Participants	9	9
<b>Key assumptions as of the Measurement Date:</b>		
Discount rate	6.73%	6.73%
<u>Initial Trend Rate</u>		
Pre-65	6.74%	6.74%
Post-65	5.08%	5.08%
Ultimate Rate	4.00%	4.00%
Year Ultimate Rate is Reached	2069	2069

(1) Census data as of June 30, 2021 is used in the measurement of the TOL as of June 30, 2022. See Section III for additional details on the demographic data.

## Section I Management Summary

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### **B) Gap Analysis**

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The Total OPEB Liability has decreased \$46,361 from \$856,764 as of June 30, 2021 to \$810,403 as of June 30, 2022. This decrease is primarily due to interest on the total OPEB liability, offset by the expected benefit payments during the year.

#### **Interim Valuation**

This report presents liabilities as of the measurement date that are based on an interim valuation.

GASB 75 allows plan sponsors to perform valuations biennially, meaning the results for a valuation can be rolled forward to up to two GASB 75 measurement dates. The valuation date can precede a GASB 75 measurement date as long as the results would not be materially different had an updated census been collected as of the measurement date. Therefore, if the District has had a significant shift in participant demographics between the valuation date and a GASB 75 measurement date, an updated census must be collected and a full valuation performed.

When a full valuation is performed the inputs to the valuation (participant census, plan provisions, assets, and actuarial assumptions and methods) are reviewed and updated.

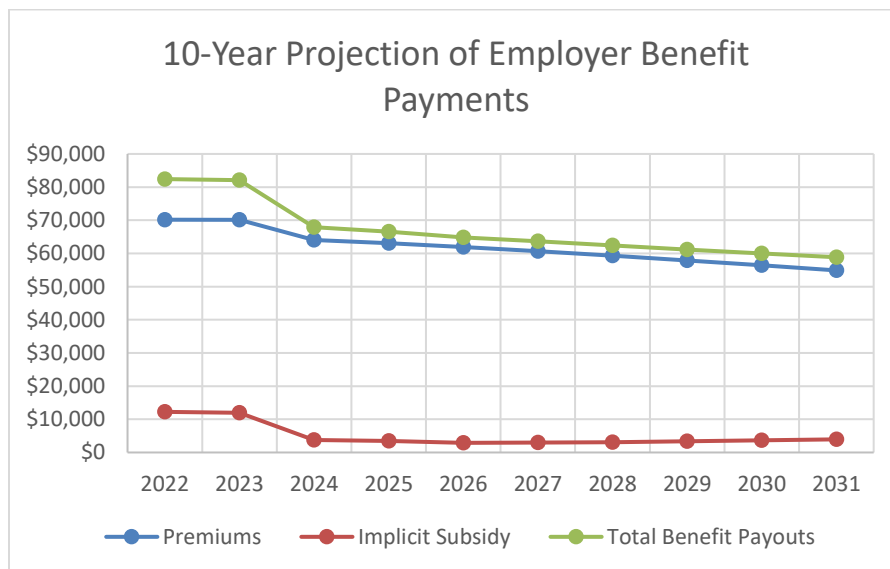
When an interim valuation is performed, only assets, plan provision changes materially impacting the results, and the discount rate to the extent that it is based on a yield or index rate for a 20-year, tax exempt general obligation municipal bond are updated.

## Section I Management Summary

### C) 10-Year Projection of Employer's Benefit Payments

In this table we show the projected pay-as-you-go costs (employer's share of premiums), the implicit subsidy, and total expected benefit payments. The implicit subsidy reflects the shortfall of premiums versus the true cost of coverage. The shortfall exists because claims for active employees are combined with claims of retirees (who generally are older and cost more) to develop a single flat premium paid by both groups.

Plan Year Beginning 7/1	Employer's Share of Premiums	Implicit Subsidy	Total
2022	\$70,178	\$12,244	\$82,422
2023	\$70,154	\$11,947	\$82,101
2024	\$64,064	\$3,809	\$67,873
2025	\$63,087	\$3,442	\$66,529
2026	\$61,948	\$2,901	\$64,849
2027	\$60,677	\$2,981	\$63,658
2028	\$59,299	\$3,130	\$62,429
2029	\$57,866	\$3,343	\$61,209
2030	\$56,398	\$3,617	\$60,015
2031	\$54,895	\$3,960	\$58,855



## Section I Management Summary

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### D) Breakdown of Explicit and Implicit Liabilities

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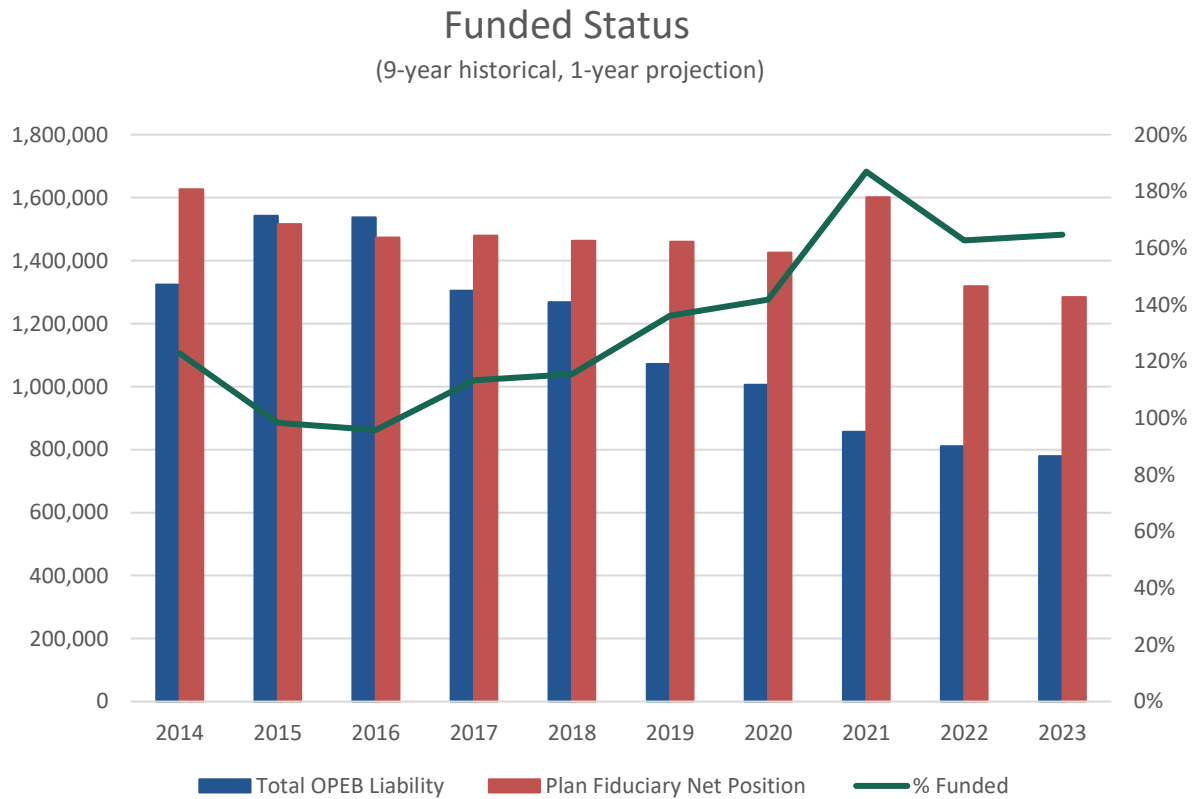
	Explicit	Implicit	Total
<b>Present Value of Future Benefits</b>			
Actives	\$ 0	\$ 0	\$ 0
Retirees	<u>726,652</u>	<u>83,751</u>	<u>810,403</u>
Total	\$726,652	\$83,751	\$810,403
<b>Actuarial Accrued Liability</b>			
Actives	\$ 0	\$ 0	\$ 0
Retirees	<u>726,652</u>	<u>83,751</u>	<u>810,403</u>
Total	\$726,652	\$83,751	\$810,403
<b>Normal Cost 2022-23</b>	\$0	\$0	\$0



## Section I Management Summary

### E) Funding Progress

Below is an illustration of the funded status of the Plan for the past 9 years, and a projection of the next year looking forward:



## Section II GASB 75 Exhibits

### A) Schedule of Changes in Net OPEB Liability (Exhibit 1)

	2022	2021
<b><u>Total OPEB Liability</u></b>		
Service cost	\$ 0	\$ 0
Interest	54,752	64,309
Change of benefit terms	0	0
Differences between expected and actual experience	(13,254)	13,722
Changes of assumptions	0	(125,183)
Benefit payments	<u>(87,859)</u>	<u>(101,648)</u>
<b>Net change in Total OPEB Liability</b>	<b>(\$46,361)</b>	<b>(\$148,800)</b>
<b>Total OPEB Liability – beginning (a)</b>	<b>\$856,764</b>	<b>\$1,005,564</b>
<b>Total OPEB Liability – ending (b)</b>	<b>\$810,403</b>	<b>\$856,764</b>
<b><u>Plan Fiduciary Net Position</u></b>		
Contributions – employer	\$ 0	\$ 0
Contributions – employee	0	0
Net investment income	(194,954)	278,361
Benefit payments	(87,859)	(101,648)
Administrative expense	(401)	(513)
Other	<u>0</u>	<u>0</u>
<b>Net change in Plan Fiduciary Net Position</b>	<b>(\$283,214)</b>	<b>\$176,200</b>
<b>Plan Fiduciary Net Position – beginning (c)</b>	<b>\$1,601,869</b>	<b>\$1,425,669</b>
<b>Plan Fiduciary Net Position – ending (d)</b>	<b>\$1,318,655</b>	<b>\$1,601,869</b>
<b>Net OPEB Liability - beginning (a) – (c)</b>	<b>(\$745,105)</b>	<b>(\$420,105)</b>
<b>Net OPEB Liability – ending (b) – (d)</b>	<b>(\$508,252)</b>	<b>(\$745,105)</b>
<b>Plan Fiduciary Net Position as a percentage of the TOL</b>	<b>163%</b>	<b>187%</b>
<b>Covered employee payroll</b>	<b>N/A</b>	<b>N/A</b>
<b>NOL as percentage of covered employee payroll</b>	<b>N/A</b>	<b>N/A</b>

## Section II GASB 75 Exhibits

### B) Summary of Changes in Net OPEB Liability (Exhibit 2)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
<b>Measurement as of June 30, 2021:</b>	\$856,764	\$1,601,869	(\$745,105)
Recognized Changes Resulting from:			
▪ Service cost	-	-	-
▪ Interest	54,752	-	54,752
▪ Diff. between expected and actual experience	(13,254)	-	(13,254)
▪ Changes of assumptions	-	-	-
▪ Net investment income	-	(194,954)	194,954
▪ Benefit payments	(87,859)	(87,859)	-
▪ Contributions – employer	-	-	-
▪ Contributions – employee	-	-	-
▪ Administrative expense	-	(401)	401
▪ Change of benefit terms	-	-	-
Net Changes	(\$46,361)	(\$283,214)	\$236,853
<b>Measurement as of June 30, 2022:</b>	\$810,403	\$1,318,655	(\$508,252)

## Section II GASB 75 Exhibits

### C) Derivation of Significant Actuarial Assumptions

**Long-term Expected Rate of Return** – As of the June 30, 2021 valuation date, the long-term expected rates of return for each major investment class in the Plan’s portfolio are as follows:

Investment Class	Target Allocation	Long-Term Expected Real Rate of Return <sup>1</sup>
Equity	43.00%	5.43%
Fixed Income	49.00%	1.63%
REITs	8.00%	5.06%

<sup>1</sup>JPMorgan arithmetic Long Term Capital Market assumptions and expected inflation of 2.26%.

The above table shows the target asset allocation in the CERBT Strategy 2 investment policy.

**Discount rate** – The discount rate is based on a blend of the long-term expected rate of return on assets for benefits covered by plan assets and a yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or better for benefits not covered by plan assets.

Above are the arithmetic long-term expected real rates of return by asset class for the next 10 years as provided in a report by JP Morgan. For years thereafter, returns were based on historical average index real returns over the last 30 years assuming a similar equity/fixed investment mix and a 2.26% inflation rate. Investment expenses were assumed to be 10 basis points per year. These returns were matched with cash flows for benefits covered by plan assets and the Bond Buyer 20-Bond General Obligation index was matched with cash flows not covered by plan assets to measure the reasonableness of the choice in discount rate.

	June 30, 2022	June 30, 2021
Discount Rate	6.73%	6.73%
Fidelity Municipal 20-GO Index	3.69%	N/A
Bond Buyer 20-Bond GO Index	N/A	2.16%

## Section II GASB 75 Exhibits

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### D) Sensitivity Analysis (Exhibit 3)

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**Sensitivity of the Net OPEB Liability to changes in the discount rate** – The following presents the District’s Net OPEB Liability if it were calculated using a discount rate that is 1% point lower (5.73%) or 1% point higher (7.73%) than the current rate:

**Sensitivity of the Net OPEB Liability to changes in the Trend rate** – The following presents the District’s Net OPEB Liability if it were calculated using a trend table that has rates that are 1% point lower or 1% point higher than the current set of rates:

**Net OPEB Liability as of the June 30, 2022 measurement date:** (\$508,252)

#### Sensitivity Analysis:

	NOL(A)	\$ Change	%Change
<b>Discount Rate</b>			
+1%	(\$530,305)	(\$22,053)	(4%)
Base	(\$508,252)	-	-
-1%	(\$381,431)	\$126,821	25%
<b>Trend Rate</b>			
+1%	(\$384,760)	\$123,492	24%
Base	(\$508,252)	-	-
-1%	(\$528,583)	(\$20,331)	(4%)

## Section II GASB 75 Exhibits

### E) Schedule of OPEB Expense (Exhibit 4)

Measurement Period Ending:	June 30, 2022	June 30, 2021
<b>Components of OPEB Expense:</b>		
Service Cost	\$0	\$0
Interest on the Total OPEB Liability (Exhibit 5)	54,752	64,309
Projected Earnings on OPEB Plan Investments (Exhibit 6)	(104,885)	(92,566)
Employee Contributions	0	0
Administrative Expense	401	513
Changes on Benefit Terms	0	0
Recognition of Deferred Resources Due to:		
▪ Changes of Assumptions	0	(125,183)
▪ Differences between Expected and Actual Experience	(13,254)	13,722
▪ Differences Between Projected Actual Earnings on Assets	<u>25,394</u>	<u>(38,023)</u>
Aggregate OPEB Expense	<u>(\$37,592)</u>	<u>(\$177,228)</u>

## Section II GASB 75 Exhibits

### F) Interest on the Total OPEB Liability (Exhibit 5)

	Amount for Period a	Portion of Period b	Interest Rate c	Interest on the Total OPEB Liability a*b*c
Beginning Total OPEB Liability	\$856,764	100%	6.73%	\$57,660
Service Cost	\$0	100%	6.73%	0
Benefit payments	(\$87,859)	50%	6.73%	<u>(2,908)</u>
Total Interest on the TOL				\$54,752

## Section II GASB 75 Exhibits

### G) Earnings on Plan Fiduciary Net Position (Exhibit 6)

Total Projected Earnings	Amount for Period a	Portion of Period b	Projected Rate of Return c	Projected Earnings a*b*c
Beginning Plan Fiduciary Net Position	\$1,601,869	100%	6.73%	\$107,806
Employer Contributions	\$0	50%	6.73%	0
Employee Contributions	\$0	50%	6.73%	0
Benefits payments	(\$87,859)	50%	6.73%	(2,908)
Administrative Expense and Other	(\$401)	50%	6.73%	(13)
<b>Total Projected Earnings</b>				<b>\$104,885</b>

#### Comparison of Projected and Actual Earnings On Investments

Total Projected Earnings	\$104,885
Actual Net Investment Income	(194,954)
Difference Between Projected and Actual Earnings on Assets	\$299,839



## Section II GASB 75 Exhibits

### H) Schedule of Contributions (Exhibit 7)

Measurement Period Ending:	June 30, 2022	June 30, 2021
Actuarially Determined Contribution <sup>1</sup>	\$0	\$0
Contributions to the Trust	\$0	\$0
Pay-go Payments by Employer Unreimbursed by the Trust	0	0
Active Implicit Rate Subsidy Transferred to OPEB	0	0
Total OPEB Contributions <sup>1</sup>	\$0	\$0
Covered-employee payroll <sup>2</sup>	N/A	N/A
Contributions as a percentage of covered-employee payroll <sup>2</sup>	N/A	N/A

<sup>1</sup> Employers setting a discount rate based on the assumption that assets will be sufficient to cover all future benefit payments under the plan are assumed to annually make contributions equal to the actuarially determined contribution. Annual contributions made that are substantially less than the ADC would require additional support for use of a discount rate equal to the long-term expected return on trust assets.

<sup>2</sup> Covered-Employee Payroll represented above is based on covered-employee payroll provided by the employer. GASB 75 defines covered-employee payroll as the total payroll of employees that are provided benefits through the OPEB plan.

## Section II GASB 75 Exhibits

### I) Deferred Inflows/Outflows of Resources (Exhibit 8)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Unrecognized Deferred Resources due to:		
▪ Differences between expected and actual experience	\$ 0	\$0
▪ Changes in assumptions	0	0
▪ Net difference between projected and actual earnings	133,200	0
Contribution to OPEB plan after measurement date	<u>0</u>	<u>0</u>
Total	\$133,200	\$0

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

Fiscal Year Ended June 30	Recognized Deferred Outflows/(Inflows) of Resources
2024	\$ 24,535
2025	25,889
2026	22,809
2027	59,967
2028	-
Thereafter	<u>-</u>
Total Deferred Resources:	\$133,200

## Section II GASB 75 Exhibits

### J) Schedule of Deferred Inflows/Outflows of Resources (Exhibit 9)

Fiscal Year Established	Initial Amount	Initial Years	Years Left	Amount Recognize In FY 2023	Balances as of 06/30/23 of Deferred	
					Outflows	Inflows
Difference Between Expected and Actual Plan Experience						
2018	\$146,389	0.000	0.000	\$0	\$0	\$0
2019	(14,315)	0.000	0.000	0	0	0
2020	(167,556)	0.000	0.000	0	0	0
2021	(22,395)	0.000	0.000	0	0	0
2022	13,722	0.000	0.000	0	0	0
2023	(13,254)	0.000	0.000	(13,254)	0	0
Total	(\$57,409)			(\$13,254)	\$0	\$0
Change in Assumptions						
2018	(\$373,443)	0.000	0.000	\$0	\$0	\$0
2019	0	0.000	0.000	0	0	0
2020	(4,722)	0.000	0.000	0	0	0
2021	0	0.000	0.000	0	0	0
2022	(125,183)	0.000	0.000	0	0	0
2023	0	0.000	0.000	0	0	0
Total	(\$503,348)			\$0	\$0	\$0
Net Difference Between Projected and Actual Earnings On Investments						
2018	(\$17,242)	5.000	0.000	\$0	\$0	\$0
2019	4,294	5.000	0.000	858	0	0
2020	(6,761)	5.000	1.000	(1,352)	0	(1,353)
2021	15,396	5.000	2.000	3,079	6,159	0
2022	(185,795)	5.000	3.000	(37,159)	0	(111,477)
2023	299,839	5.000	4.000	59,968	239,871	0
Total	\$109,731			\$25,394	\$246,030	(\$112,830)
Sub-Total					133,200	
Totals:				\$12,140	\$133,200	\$0

## Section II GASB 75 Exhibits

### K) Reconciliation of the Net Position (Exhibit 10)

Measurement as of:	June 30, 2022	June 30, 2021
Total OPEB Liability (TOL)	\$810,403	\$856,764
Plan Fiduciary Net Position (PFNP)	<u>1,318,655</u>	<u>1,601,869</u>
Net OPEB Liability (NOL)	(\$508,252)	(\$745,105)
Deferred Inflows of resources (CR):		
▪ Differences between expected and actual experience	0	0
▪ Changes in assumptions	0	0
▪ Net difference between projected and actual earnings	0	141,245
Deferred Outflows of resources (DR):		
▪ Differences between expected and actual experience	0	0
▪ Changes in assumptions	0	0
▪ Net difference between projected and actual earnings	133,200	0
▪ Est. contributions post measurement date <sup>1</sup>	<u>0</u>	<u>0</u>
<b>Net Position</b>	(\$641,452)	(\$603,860)

<sup>1</sup> Post-measurement date contributions should be reported in the financial disclosures

#### Reconciliation of Net Position

Net Position at June 30, 2021	(\$603,860)
Aggregate OPEB Expense	(37,592)
Total OPEB Contributions	0
Difference in Post-Measurement Contributions	<u>0</u>
Net Position at June 30, 2022	(\$641,452)

#### Post-Measurement Date Contributions Breakdown

	7/1/22-6/30/23	7/1/21-6/30/22
Direct Contributions to the Trust	\$0	\$0
Employer Share of Retiree Premiums Unreimbursed by the Trust <sup>1</sup>	0	0
Administration Fees Unreimbursed by the Trust <sup>1</sup>	0	0
Implied Subsidy Unreimbursed by the Trust	<u>0</u>	<u>0</u>
Total Post-Measurement Date Contributions	\$0	\$0

## Section III Data

### A) Summary of Demographic Information

The participant data used in the valuation was provided by the District as of June 30, 2021. It is assumed that this data is representative of the population as of June 30, 2022. While the participant data was checked for reasonableness, the data was not audited. The valuation results presented in this report are dependent upon the accuracy of the participant data provided. The table below presents a summary of the basic participant information for the active and retired participants covered under the terms of the Plan.

	2021
<u>Actives</u>	
Counts	
▪ Total	0
Averages	
▪ Age	0.0
▪ Service	0.0
<u>Retirees</u>	
Counts	
▪ Under age 65	2
▪ Age 65 and over	<u>7</u>
▪ Total	9
Averages	
▪ Age	77.8
▪ Age at Retirement	44.2
Inactive Participants with deferred benefits	0
Total Participants	9
<u>Covered Dependents of Retirees</u>	
Counts	
▪ Spouses / Domestic Partners	4
▪ Children	<u>0</u>
▪ Total	4
Total Participants and Dependents	13

## Section III Data

### B) Distribution of Participants by Age and Service

Age Group	Retired* Participants	Active Participant – Years of Service						Total
		0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25+	
< 25	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0
30 - 34	0	0	0	0	0	0	0	0
35 - 39	0	0	0	0	0	0	0	0
40 - 44	0	0	0	0	0	0	0	0
45 - 49	0	0	0	0	0	0	0	0
50 - 54	0	0	0	0	0	0	0	0
55 - 59	0	0	0	0	0	0	0	0
60 - 64	2	0	0	0	0	0	0	0
65 - 69	1	0	0	0	0	0	0	0
> 70	6	0	0	0	0	0	0	0
<b>Total</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Retired participants include retirees, disabled participants, and surviving family members. Does not include covered dependents.

## Section IV Plan Provision Summary

### A) Plan Description

#### Eligibility and Contribution Requirements

The District has assumed responsibility for providing the entire cost of postretirement medical, dental and vision benefits to a closed group of retirees and their dependents. Retirees may enroll in any of the plans offered by the District. Retirees are currently enrolled in Blue Shield, PERS Care, and Kaiser Plans. The District also provides postretirement dental coverage through Delta Dental and postretirement vision coverage through VSP.

2019 and 2020 calendar year monthly medical premium rates for the District's plans are shown below:

Pre-Medicare Premiums	2021 CalPERS Region 1 Plans			
		EE	EE+SP	EE+Fam
	Kaiser	813.64	1,627.28	2,115.46
	PERS Care	1,294.69	2,589.38	3,366.19
	UnitedHealthCare	941.17	1,882.34	2,447.04
	2022 CalPERS Region 1 Plans			
	Kaiser	857.06	1,714.12	2,228.36
	PERS Platinum	1,057.01	2,114.02	2,748.23
	UnitedHealthCare	1,020.28	2,040.56	2,652.73
Medicare Premiums	2021 CalPERS Region 1 Plans			
		EE	EE+SP	
	Kaiser	324.48	648.96	
	PERS Care	381.25	762.50	
	UnitedHealthCare	311.56	623.12	
	2022 CalPERS Region 1 Plans			
	Kaiser	302.53	605.06	
	PERS Platinum	381.94	763.88	
	UnitedHealthCare	294.65	589.30	
Dental Premiums	\$64.41 for retiree, \$60.07 for spouse			
Vision Premiums	\$32.31 composite			

#### Duration of Benefits

Benefits continue for the life of the retiree and/or dependent(s).

#### Surviving Spouse Coverage

Surviving spouses of deceased retirees receive lifetime coverage.

#### Plan Provision Changes

There have been no plan amendments since the last measurement date.

## Section V Actuarial Assumption, Methods, & Considerations

### A) Actuarial Assumptions

Discount Rate	6.73%, based on the CERBT Strategy 2 investment policy.
Net Investment Return	6.73%, based on the CERBT Strategy 2 investment policy.
Inflation	We assumed 2.26% annual inflation.
Payroll increases	3.25% annual increases.
Administrative Expenses	The administrative expense was \$401 for the measurement period ending June 30, 2022.

Pre-Excise Tax Health Care Trend	<b>Year</b>	<b>Increase in Premium Rates</b>	
	<b>Beginning</b>	<b>Pre-65</b>	<b>Post-65</b>
	2022	Actual	Actual
	2023	6.74%	5.08%
	2024	6.24%	5.00%
	2025	6.03%	5.00%
	2026	5.82%	5.00%
	2027	5.61%	5.00%
	2028	5.40%	5.00%
	2029	5.19%	5.00%
	2030	5.00%	5.00%
	2031-2037	5.00%	5.00%
	2038-2050	4.75%	4.75%
	2051-2068	4.50%	4.50%
	2069 and later	4.00%	4.00%



## Section V Actuarial Assumption, Methods, & Considerations

### A) Actuarial Assumptions (continued)

Plan Distribution for Calculating Baseline Cost	<b>Plan</b>	
	United Health Care	11%
	Kaiser	22%
	PERS Care	<u>57%</u>
	<b>Total</b>	100%
Average Per Capita Claims Cost (Baseline Cost)	Pre-Medicare: \$765.08 per month	
	Post-Medicare: \$356.55 per month	
Health Plan Participation	We assumed that 100% of eligible participants will participate.	
Medicare Coverage	We assumed that all future retirees will be eligible for Medicare when they reach age 65.	
Morbidity Factors	CalPERS 2017 study	
Population for Curving	CalPERS 2017 study	
Age-Weighted Claims Costs (per month)	<b>Age</b>	<b>Claim</b>
	50	\$813
	55	\$971
	60	\$1,163
	65	\$359
	70	\$313
	75	\$363
	80	\$414
85	\$442	

## Section V Actuarial Assumption, Methods, & Considerations

### A) Actuarial Assumptions (continued)

Mortality\* The mortality rates used in this valuation are those from the CalPERS 2017 experience study.

**Pre-Retirement:** CalPERS 2017 Mortality

**Post-Retirement:** CalPERS 2017 Mortality

Age	Sample Mortality Rates			
	Active Employees		Retired Employees	
	Male	Female	Male	Female
55	0.17%	0.12%	0.44%	0.41%
60	0.26%	0.17%	0.67%	0.48%
65	0.36%	0.23%	0.93%	0.64%
70	0.62%	0.39%	1.34%	0.93%
75	1.06%	0.62%	2.32%	1.63%
80	1.66%	0.94%	3.98%	3.01%
85	0.00%	0.00%	7.12%	5.42%
90	0.00%	0.00%	13.04%	10.09%

Disability\* None

Percent Married Active employees and retirees are assumed to continue to cover their current spouse through retirement

Participation We assumed 100% of retirees will participate upon retirement.

*\*Source: NCG has not performed an experience study to select these assumptions. NCG has not observed materially consistent gains or consistent losses associated with these assumptions.*

### Assumption Changes

There have been no assumption changes since the last measurement date.

## Section V Actuarial Assumption, Methods, & Considerations

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### B) Actuarial Methods

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Actuarial Cost Method	<p>Entry Age Normal</p> <p>An actuarial cost method under which the Actuarial Present Value of the Projected Benefits of each individual included in the valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this Actuarial Present Value allocated to a valuation year is called the Normal Cost.</p>
Amortization Methodology	<p>We used straight-line amortization. For assumption changes and experience gains/losses, we assumed Average Future Working Lifetime, averages over all actives and retirees (retirees are assumed to have no future working years). For asset gains and losses, we assumed 5 years.</p>
Financial and Census Data	<p>The District provided the participant data, financial information and plan descriptions used in this valuation. The actuary has checked the data for reasonableness, but has not independently audited the data. The actuary has no reason to believe the data is not complete and accurate, and knows of no further information that is essential to the preparation of the actuarial valuation.</p>
Plan Fiduciary Net Position	<p>Market value of assets as of the measurement date</p>
Measurement Date	<p>June 30, 2022</p>
Valuation Date	<p>June 30, 2021. Results have been rolled forward (an actuarial adjustment) to June 30, 2022.</p>
Funding Policy	<p>The District intends to contribute the full ADC to the Plan each year. Contributions would be made up of cash contributions made to the trust as well as any benefit payments (implicit and explicit) unreimbursed by the trust.</p> <p>When the Plan is fully funded, the District's ADC is \$0, since there are only retirees in the Plan.</p>
Valuation Model	<p>Results in this report were calculated with the assistance of ProVal actuarial valuation software. ProVal model was developed in 1994 and maintained by Winklevoss Technologies (WinTech). WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in ProVal's assumptions nor outputs that would affect this valuation.</p>

## Section VI Glossary

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### A) Key Terms

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Annual OPEB Expense	The amount recognized by an employer in each accounting period for contributions to a defined benefit OPEB plan on the modified accrual basis of accounting.
Deferred outflows and inflows of resources related to OPEB	Deferred outflows of resources and deferred inflows of resources related to OPEB arising from certain changes in the collective net OPEB liability or collective total OPEB liability
Covered Payroll	Annual compensation paid (or expected to be paid) to active employees covered by an OPEB plan, in aggregate.
Net OPEB Liability (NOL)	The liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan that is administered through a trust that meets the criteria of the GASB Statements.
Normal Cost or Service Cost	The portion of the Total Present Value of Future Benefits attributed to employee service during the current fiscal year by the actuarial cost method. These terms are used interchangeably.
Other Postemployment Benefits (OPEB)	Retiree health care benefits and post-employment benefits provided separately from a pension plan (excluding termination offers and benefits).
Plan Fiduciary Net Position (FNP)	Set equal to the market value of assets as of the measurement date.
Present Value of Future Benefits (PVFB)	The value, as of the valuation date, of the projected benefits payable to all members for their accrued service and their expected future service, discounted to reflect the time value (present value) of money and adjusted for the probabilities of retirement, withdrawal, death and disability.
Total OPEB Liability (TOL)	The portion of the actuarial present value of projected benefit payments that is attributed to past period of member service in conformity with the GASB Statements. The total OPEB liability is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria of the GASB Statements.



KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 13, 2024  
**TO:** Finance Committee  
**RE:** FY 2023-24 Mid-Year Budget Review and Adjustments  
**SUBMITTED BY:** Mary A. Morris-Mayorga, General Manager

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**Recommended Action**

This item is provided for discussion, feedback, and direction prior to approval by the Board of Directors at the February Board meeting.

**Background**

Each year, the Finance Committee reviews the mid-year budget for any recommended adjustments in February using the December year-to-date actuals. From my initial review, there are a variety of accounts which I have recommended minor adjustments for along with including the recently approved engagement with Ridgeline for the Fiscal Analysis.

**Fiscal Impact**

Overall, the mid-year budget adjustments reflect an overall increase of \$35,000 in funds which would be retained in operating reserves at the end of the fiscal year provided there are no additional changes needed.

**Attachment:** Fiscal Year 2023-2024 Budget vs Actual

## Kensington Fire Protection District Profit & Loss Budget vs. Actual July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget	Midyear Adjustment	Amended Budget	Comments
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
Property Taxes	5,405,490.92	5,475,049.00	-69,558.08	98.73%		5,475,049.00	
Special Taxes	200,826.80	201,000.00	-173.20	99.91%		201,000.00	
Other Tax Income	326.99	25,000.00	-24,673.01	1.31%		25,000.00	
Lease Agreement	0.00	3,050.00	-3,050.00	0.0%	-3,050.00	0.00	Prior FY, not 23/24
Interest Income	2,873.16	216,110.00	-213,236.84	1.33%		216,110.00	Pending, County response
CERBT Reimbursement	30,735.48	68,000.00	-37,264.52	45.2%		68,000.00	
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%		2,000.00	
<b>Total Income</b>	<b>5,640,253.35</b>	<b>5,990,209.00</b>	<b>-349,955.65</b>	<b>94.16%</b>	<b>-3,050.00</b>	<b>5,987,159.00</b>	
<b>Expense</b>							
<b>Staff</b>							
Wages	92,293.50	163,191.00	-70,897.50	56.56%		163,191.00	
Vacation Wages	0.00	6,816.00	-6,816.00	0.0%		6,816.00	
Medical/dental ins compensation	2,833.33	9,333.00	-6,499.67	30.36%		9,333.00	
Payroll Taxes	5,051.88	13,820.00	-8,768.12	36.56%		13,820.00	
Workers Compensation/Life Ins	3,034.73	3,500.00	-465.27	86.71%	-400.00	3,100.00	
Payroll Processing	1,414.52	2,545.00	-1,130.48	55.58%	285.00	2,830.00	Fee increase
<b>Total Staff</b>	<b>104,627.96</b>	<b>199,205.00</b>	<b>-94,577.04</b>	<b>52.52%</b>	<b>-115.00</b>	<b>199,090.00</b>	
<b>RETIREE MEDICAL BENEFITS</b>							
PERS Medical	19,719.85	52,000.00	-32,280.15	37.92%	-1,500.00	50,500.00	Lower costs
Delta Dental	4,945.86	12,000.00	-7,054.14	41.22%	-2,000.00	10,000.00	Lower costs
Vision Care	1,227.78	4,000.00	-2,772.22	30.7%	-1,000.00	3,000.00	Lower costs
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>25,893.49</b>	<b>68,000.00</b>	<b>-42,106.51</b>	<b>38.08%</b>	<b>-4,500.00</b>	<b>63,500.00</b>	
<b>OUTSIDE PROFESSIONAL SERVICES</b>							
Operational Consultant	0.00	5,000.00	-5,000.00	0.0%		5,000.00	
Nixle Fee	3,182.70	4,120.00	-937.30	77.25%	-920.00	3,200.00	
Long Term Financial Planner	750.00	2,500.00	-1,750.00	30.0%		2,500.00	Incl Ridgeline
Fiscal Analysis	0.00	0.00	0.00	0.0%	25,000.00	25,000.00	Ridgeline
Emergency Prep Coordinator	44,831.14	108,356.00	-63,524.86	41.37%	-652.00	107,704.00	
Accounting	18,000.00	37,080.00	-19,080.00	48.54%		37,080.00	
Actuarial Valuation	0.00	2,800.00	-2,800.00	0.0%	200.00	3,000.00	Nicolay
Audit	0.00	20,000.00	-20,000.00	0.0%	500.00	20,500.00	Nigro & Nigro
Bank Fee	0.00	50.00	-50.00	0.0%		50.00	
Contra Costa County Expenses	6,918.61	39,520.00	-32,601.39	17.51%		39,520.00	County records in March
El Cerrito Contract Fee	2,073,484.02	4,146,968.00	-2,073,483.98	50.0%		4,146,968.00	
El Cerrito Reconciliation(s)	38,776.98	77,554.00	-38,777.02	50.0%		77,554.00	
IT Services and Equipment	2,225.00	2,500.00	-275.00	89.0%	4,100.00	6,600.00	Laptop, mtg AV
Fire Abatement Contract	0.00	5,250.00	-5,250.00	0.0%		5,250.00	
Fire Engineer Plan Review	0.00	3,000.00	-3,000.00	0.0%		3,000.00	
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%		15,000.00	
Risk Management Insurance	153.16	21,697.00	-21,543.84	0.71%		21,697.00	
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%		2,100.00	June
Legal Fees	2,581.20	20,600.00	-18,018.80	12.53%	-5,000.00	15,600.00	GC lower than anticipated
Recruitment	8,706.00	14,925.00	-6,219.00	58.33%		14,925.00	Hold in the event needed
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%		10,000.00	
Website Development/Maintenance	1,788.00	3,120.00	-1,332.00	57.31%	480.00	3,600.00	Fee increase
Wildland Vegetation Mgmt	0.00	7,828.00	-7,828.00	0.0%		7,828.00	
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>2,201,396.81</b>	<b>4,549,968.00</b>	<b>-2,348,571.19</b>	<b>48.38%</b>	<b>23,708.00</b>	<b>4,573,676.00</b>	
<b>COMMUNITY SERVICE ACTIVITIES</b>							
Public Education	2,507.33	20,000.00	-17,492.67	12.54%		20,000.00	
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%		1,000.00	

## Kensington Fire Protection District Profit & Loss Budget vs. Actual July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget	Midyear Adjustment	Amended Budget	Comments
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%		2,500.00	
CERT Emerg Kits/Sheds/Prepared	0.00	4,120.00	-4,120.00	0.0%		4,120.00	
Open Houses	0.00	2,000.00	-2,000.00	0.0%		2,000.00	
Community Shredder	2,470.50	5,500.00	-3,029.50	44.92%		5,500.00	
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%		25,000.00	
Community Sandbags	2,373.35	2,000.00	373.35	118.67%	1,500.00	3,500.00	Storms
Volunteer Appreciation	0.00	500.00	-500.00	0.0%		500.00	
COMMUNITY SERVICE ACTIVITIES - Other	0.00	500.00	-500.00	0.0%		500.00	
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>7,351.18</b>	<b>63,120.00</b>	<b>-55,768.82</b>	<b>11.65%</b>	<b>1,500.00</b>	<b>64,620.00</b>	
<b>DISTRICT ACTIVITIES</b>							
Professional Development	1,309.10	5,000.00	-3,690.90	26.18%		5,000.00	
<b>Office</b>							
Internet	2,017.50	4,000.00	-1,982.50	50.44%		4,000.00	
Office Equipment	0.00	5,000.00	-5,000.00	0.0%	-2,500.00	2,500.00	Part of PSB FFE
Office Expense	2,991.86	54,000.00	-51,008.14	5.54%	-48,000.00	6,000.00	Part of Relocation
Office Supplies	599.33	1,030.00	-430.67	58.19%	170.00	1,200.00	
Telephone	518.72	8,240.00	-7,721.28	6.3%	-7,240.00	1,000.00	Lower cost
Office- Other	0.00	515.00	-515.00	0.0%		515.00	
<b>Total Office</b>	<b>6,127.41</b>	<b>72,785.00</b>	<b>-66,657.59</b>	<b>8.42%</b>	<b>-57,570.00</b>	<b>15,215.00</b>	
Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	0.0%		1,500.00	
Firefighters' Expenses	0.00	5,000.00	-5,000.00	0.0%		5,000.00	
Staff Appreciation	0.00	2,500.00	-2,500.00	0.0%		2,500.00	
Memberships	8,950.52	9,500.00	-549.48	94.22%		9,500.00	Annual pd
<b>Building Maintenance</b>							
Gardening service	0.00	500.00	-500.00	0.0%		500.00	
Building alarm	0.00	1,500.00	-1,500.00	0.0%		1,500.00	
Medical Waste Disposal	0.00	2,200.00	-2,200.00	0.0%		2,200.00	
Janitorial Service	0.00	200.00	-200.00	0.0%		200.00	
Miscellaneous Maint.	1,818.06	2,000.00	-181.94	90.9%	500.00	2,500.00	
<b>Total Building Maintenance</b>	<b>1,818.06</b>	<b>6,400.00</b>	<b>-4,581.94</b>	<b>28.41%</b>	<b>500.00</b>	<b>6,900.00</b>	
<b>Building Utilities/Service</b>							
Refuse Collection	1,546.56	3,000.00	-1,453.44	51.55%		3,000.00	
Gas and Electric	2,583.90	11,300.00	-8,716.10	22.87%	-5,000.00	6,300.00	Part of Relocation
Water/Sewer	3,241.61	4,120.00	-878.39	78.68%	2,480.00	6,600.00	
Building Utilities/Service - Other	440.94	3,940.00	-3,499.06	11.19%		3,940.00	
<b>Total Building Utilities/Service</b>	<b>7,813.01</b>	<b>22,360.00</b>	<b>-14,546.99</b>	<b>34.94%</b>	<b>-2,520.00</b>	<b>19,840.00</b>	
<b>Total DISTRICT ACTIVITIES</b>	<b>26,018.10</b>	<b>125,045.00</b>	<b>-99,026.90</b>	<b>20.81%</b>	<b>-59,590.00</b>	<b>65,455.00</b>	
Contingency	0.00	20,000.00	-20,000.00	0.0%		20,000.00	
<b>Total Expense</b>	<b>2,365,287.54</b>	<b>5,025,338.00</b>	<b>-2,660,050.46</b>	<b>47.07%</b>	<b>-38,997.00</b>	<b>4,986,341.00</b>	
<b>Net Ordinary Income</b>	<b>3,274,965.81</b>	<b>964,871.00</b>	<b>2,310,094.81</b>	<b>339.42%</b>	<b>35,947.00</b>	<b>1,000,818.00</b>	
<b>Net Income</b>	<b>3,274,965.81</b>	<b>964,871.00</b>	<b>2,310,094.81</b>	<b>339.42%</b>	<b>35,947.00</b>	<b>1,000,818.00</b>	

	<u>Project Budget 9/20/2023</u>	<u>Change Orders</u>	<u>Paid Through 12/31/2023</u>	<u>Remaining Budget</u>
<u>Public Safety Building:</u>				
Construction	\$ 5,882,253	\$ 264,118	\$ 4,105,829	\$ 2,040,542
PSB Renovation Design/Engineering	774,740		293,734	481,006
Permits/Inspection/Testing	141,017		121,982	19,036
Construction/Project Management	394,987		290,612	104,375
Furniture, Fixtures, and Equipment	200,000		-	200,000
Legal Counsel	130,000		45,012	84,988
<u>Temporary Fire Station:</u>				
Construction Cost	595,453		595,453	1
Design/Engineering/Project Management	107,573		80,116	27,457
Relocation	221,566		156,946	64,619
Sub-Total:	\$ 8,447,589	\$ 264,118	\$ 5,689,684	\$ 3,022,023
Project Contingency Allowance	550,000	(264,118)	-	285,882
Total Project Budget	<u>\$ 8,997,589</u>	<u>\$ -</u>	<u>\$ 5,689,684</u>	<u>\$ 3,307,905</u>



## 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

## Profit & Loss Budget vs Actual

The following questions and suggestions are based on the income/expenditures for the first 6 months of fiscal year 2023-24.

### Income

**Property and special taxes** – Why these numbers when the full amount has probably not been received?

**Other taxes** – This retiree item should not be in the budget

**Lease Agreement** – What is this? Eliminate.

**Interest Income** – We should be investing at least \$3.0 million (set-asides for EC services and firetruck replacement). Change to \$65,000 (5 months at 5%). The remaining years should be !60k, 170k, 180k, 190k.

**CERBT Reimbursement** – Does not belong here. Eliminate.

### Expenses

**Staff** – Increase \$163k to \$184k

**Retiree Medical** – Eliminate all 3 – medical, dental, vision

**CCC Expenses** - This may need a downward adjustment

**Grant Writer** – Eliminate \$15,000

**Water System Improvements** – Eliminate \$10,000

**Firesafe Planting Grants** – Eliminate

**Office Equipment & Expenses** – Eliminate. These costs belong under capital expenditures.

**Expenses to be added**

**Ridgeline consolidation costs – Add \$15 ,000 for 2023-24 and \$15,000 for 2024-25.**

**Mayjang – Add \$25,000**

**Capital Expenditures**

**Rolling Stock –. Chief Saylor reported that the cost of a type 1 engine in 2023 is \$1,466,289 and when replaced in 2031 the total money set-aside will be \$1,622,575. Since this will cover a 1% compounded increase between 2023 and 2031, it is recommended a more realistic annual increase of 4% be used in each of the 8 remaining years. This would increase annual set-asides by approximately \$5,000 per year.**

**To reduce the cost of expensive fire engines, we should also discuss extending the life span of a vehicle from the current 15 years.**

**PSB Temporary facility – Add \$50,000 for move-out costs.**

**PSB Renovation – Add \$300,000 for possible additional change orders, and cost overruns due to delays in completion by May 2024.**

**CONCLUSION**

**The finance committee needs to agree on possible changes to the 2023-24 budget and 5-year plan. These changes should be recommended to the full board for approval. These changes will require a subsequent finance meeting with a revised budget and 5-year plan.**



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 13, 2024  
**TO:** Finance Committee  
**RE:** Financial Forecast Update  
**SUBMITTED BY:** Mary A. Morris-Mayorga, General Manager

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### **Recommended Action**

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

### **Background**

The Financial Forecast was updated and reviewed with the Finance Committee on September 7, 2023 and included in the final budget which was adopted by the Board of Directors on September 20, 2023.

For this update, mid-year budget adjustment recommendations have been included with the five-year forecast remaining sustainable. In Fiscal Year 2027-2028, the net change in fund balance would begin decreasing reserves if the annual assumptions for the two major drivers of the forecast are realized: property tax revenue increase of 4% and fire services contract cost increase of 8%. The actual results over the next year or two will assist in determining whether assumptions are realistic, or need to be reevaluated.

### **Fiscal Impact**

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

**Attachment:** Financial Forecast

# KENSINGTON FIRE PROTECTION DISTRICT

## FIVE YEAR FINANCIAL FORECAST - Summary

*February 2024*

	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>REVENUE</b>							
Property Taxes	\$ 4,739,500	\$ 5,264,470	\$ 5,475,049	\$ 5,694,051	\$ 5,921,813	\$ 6,158,685	\$ 6,405,033
Special Taxes	200,752	200,752	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	24,000	24,000	25,000	25,000	25,000	25,000	25,000
Lease Income	3,050	3,050	-	-	-	-	-
Investment Income	20,000	250,000	216,110	137,600	136,066	143,205	145,801
CERBT Disbursement	80,000	67,617	68,000	68,000	68,000	68,000	68,000
Other Revenue	-	-	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,067,302</b>	<b>\$ 5,809,889</b>	<b>\$ 5,987,158</b>	<b>\$ 6,127,651</b>	<b>\$ 6,353,879</b>	<b>\$ 6,597,891</b>	<b>\$ 6,846,833</b>
<b>EXPENDITURES</b>							
<u>Salaries and Benefits</u>							
Office Wages and Related Costs	196,052	172,266	199,090	210,265	218,676	227,423	236,519
Retiree Medical Benefits	90,600	67,618	63,500	68,000	68,000	68,000	68,000
Total Salaries and Benefits	\$ 286,652	\$ 239,884	\$ 262,590	\$ 278,265	\$ 286,676	\$ 295,423	\$ 304,519
<u>Outside Professional Services</u>							
El Cerrito Contract Fees	3,843,483	3,843,483	4,146,968	4,478,725	4,837,023	5,223,985	5,641,904
El Cerrito Reconciliation	123,165	123,165	77,554	125,000	125,000	125,000	125,000
Other Outside Professional Services	348,925	361,258	349,154	316,852	323,923	336,398	344,446
Total Outside Professional Services	\$ 4,315,573	\$ 4,327,906	\$ 4,573,676	\$ 4,920,577	\$ 5,285,947	\$ 5,685,384	\$ 6,111,350
Community Service Activities	\$ 72,200	\$ 38,262	\$ 64,620	\$ 33,294	\$ 33,521	\$ 33,702	\$ 33,912
District Activities	\$ 61,500	\$ 60,105	\$ 23,500	\$ 29,380	\$ 24,500	\$ 30,674	\$ 25,000
Office Expenses	\$ 15,500	\$ 15,500	\$ 15,215	\$ 12,116	\$ 12,480	\$ 12,854	\$ 13,240
Building Maintenance	\$ 24,000	\$ 19,665	\$ 6,900	\$ 13,685	\$ 13,805	\$ 14,495	\$ 14,495
Building Utilities/Service	\$ 17,000	\$ 19,123	\$ 19,840	\$ 20,758	\$ 21,748	\$ 22,815	\$ 23,969
Contingency	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 4,817,425</b>	<b>\$ 4,745,445</b>	<b>\$ 4,986,341</b>	<b>\$ 5,328,075</b>	<b>\$ 5,698,676</b>	<b>\$ 6,115,347</b>	<b>\$ 6,546,486</b>
<b>NET OPERATING SURPLUS/(SHORTFALL)</b>	<b>\$ 249,877</b>	<b>\$ 1,064,444</b>	<b>\$ 1,000,818</b>	<b>\$ 799,576</b>	<b>\$ 655,203</b>	<b>\$ 482,543</b>	<b>\$ 300,348</b>
Capital Expenditures - Rolling Stock Set-aside	\$ -	\$ 202,800	\$ 254,335	\$ 219,348	\$ 228,122	\$ 237,247	\$ 246,737
Capital Expenditures - Equip/Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Public Safety Building	\$ 3,606,440	\$ 2,221,222	\$ 5,725,081	\$ 500,000	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ 87,912	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,423,865</b>	<b>\$ 7,169,467</b>	<b>\$ 11,053,669</b>	<b>\$ 6,188,993</b>	<b>\$ 6,068,323</b>	<b>\$ 6,494,072</b>	<b>\$ 6,934,651</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (3,356,563)</b>	<b>\$ (1,359,578)</b>	<b>\$ (5,066,510)</b>	<b>\$ (61,343)</b>	<b>\$ 285,556</b>	<b>\$ 103,819</b>	<b>\$ (87,817)</b>
Building Loan Drawdown	-	1,926,120	-	-	-	-	-
<b>FUND BALANCE (June 30)</b>	<b>\$ -</b>	<b>\$ 10,570,506</b>	<b>\$ 5,503,996</b>	<b>\$ 5,442,653</b>	<b>\$ 5,728,209</b>	<b>\$ 5,832,028</b>	<b>\$ 5,744,210</b>

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

February 2024

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	
<b>REVENUE</b>									<i>Assumptions Fiscal Years 2025-2028</i>
Property Taxes	4,783,334	4,739,500	5,264,470	5,475,049	5,694,051	5,921,813	6,158,685	6,405,033	+4%
Special Taxes	204,418	200,752	200,752	201,000	201,000	201,000	201,000	201,000	Flat
Other Taxes (HOPTR)	24,612	24,000	24,000	25,000	25,000	25,000	25,000	25,000	Flat
Lease Income	36,603	3,050	3,050	-	-	-	-	-	
Investment Income	14,188	20,000	250,000	216,110	138,685	137,179	144,346	146,970	2.50%
CERBT Disbursement	40,282	80,000	67,617	68,000	68,000	68,000	68,000	68,000	Match to retiree medical costs
Other Revenue	388,159	-	-	2,000	2,000	2,000	2,000	2,000	Assume flat \$2,000 per year
Grant Revenue	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<b>\$ 5,491,596</b>	<b>\$ 5,067,302</b>	<b>\$ 5,809,889</b>	<b>\$ 5,987,158</b>	<b>\$ 6,128,736</b>	<b>\$ 6,354,992</b>	<b>\$ 6,599,031</b>	<b>\$ 6,848,002</b>	783,290
<b>EXPENDITURES</b>									
<b>SALARIES AND BENEFITS</b>									
<u>Office Wages &amp; Related</u>									
Regular Wages	139,936	144,416	144,355	163,191	169,719	176,507	183,568	190,910	4% annual increase
Vacation/Holiday/Sick Leave	9,182	23,182	4,687	6,816	10,300	10,712	11,140	11,586	4% annual increase beginning FY2025-26
Medical/Dental Insurance	13,000	12,000	6,000	9,333	9,706	10,095	10,498	10,918	4% annual increase
Payroll Taxes	11,990	13,304	12,992	13,820	14,373	14,948	15,546	16,167	4% annual increase
Workers Compensation/Life Insurance	759	650	1,760	3,100	3,224	3,353	3,487	3,627	4% annual increase
Payroll Processing	1,971	2,500	2,472	2,830	2,943	3,061	3,183	3,311	4% annual increase
Total Office Wages & Related Costs	176,838	196,052	172,266	199,090	210,265	218,676	227,423	236,519	
<u>Retiree Medical Benefits</u>									
PERS Medical	54,507	72,500	53,756	50,500	52,000	52,000	52,000	52,000	Flat
CalPERS Settlement	18,090	-	-	-	-	-	-	-	Assume \$0
Delta Dental	11,385	14,000	10,437	10,000	12,000	12,000	12,000	12,000	Flat
Vision Care	3,877	4,100	3,425	3,000	4,000	4,000	4,000	4,000	Flat
Total Retiree Medical Benefits	87,859	90,600	67,618	63,500	68,000	68,000	68,000	68,000	
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$ 264,697</b>	<b>\$ 286,652</b>	<b>\$ 239,884</b>	<b>\$ 262,590</b>	<b>\$ 278,265</b>	<b>\$ 286,676</b>	<b>\$ 295,423</b>	<b>\$ 304,519</b>	
<u>Outside Professional Services</u>									
Accounting	37,045	36,000	36,000	37,080	38,192	39,338	40,518	41,734	3% annual increase
Actuarial Valuation	3,000	5,600	5,600	3,000	5,600	3,000	5,600	3,000	
Audit	16,000	16,000	16,000	20,500	20,500	20,500	20,500	20,500	Flat per proposal
Bank Fees	37	25	25	50	50	50	50	50	Flat
Contra Costa County Expenses	53,644	38,000	38,000	39,520	41,101	42,745	44,455	46,233	4% annual increase
El Cerrito Contract Fees	3,525,871	3,843,483	3,843,483	4,146,968	4,478,725	4,837,023	5,223,985	5,641,904	2023-24 from EC, then 8% annual increase
El Cerrito Reconciliation	204,642	123,165	123,165	77,554	125,000	125,000	125,000	125,000	
IT Services and Equipment	723	15,000	15,000	6,600	6,798	7,002	7,212	7,428	3% annual increase
Fire Abatement Contract	-	5,000	5,000	5,250	5,250	5,513	5,513	5,788	5% every other year
Fire Engineer Plan Review	688	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Flat
Risk Management Insurance	1,159	19,000	21,258	21,697	23,866	26,253	28,878	31,766	10% annual increase
LAFCO Fees	2,078	5,000	2,100	2,100	2,100	2,100	2,100	2,100	Flat
Legal Fees	10,595	20,000	20,000	15,600	12,000	12,360	12,731	13,113	3% annual increase (reduce after PSB)
Operational Consultant	-	-	19,000	5,000	5,000	5,000	5,000	5,000	
Fiscal Analysis Consultant	-	-	-	25,000	-	-	-	-	
Recruitment	-	-	23,975	14,925	-	-	-	-	

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

February 2024

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	<i>Assumptions Fiscal Years 2025-2028</i>
Temporary Services	-	-	-	-	-	-	-	-	
Water System Improvements		10,000	-	10,000	10,000	10,000	10,000	10,000	<i>Assume no additional costs</i>
Website Development/Maintenance	3,227	4,500	3,500	3,600	3,600	3,600	3,600	3,600	<i>Flat</i>
Wildland Vegetation Maintenance	4,000	7,600	7,600	7,828	8,063	8,305	8,554	8,810	<i>3% annual increase</i>
Other Outside Professional Services		-	-	-	-	-	-	-	
Emergency Preparedness Coordinator	100,000	105,200	105,200	107,704	110,935	114,263	117,691	121,222	<i>3% annual increase</i>
Grant Writer/Coordinator	6,548	50,000	31,000	15,000	15,000	15,000	15,000	15,000	
Nixle (Everbridge) Fees	3,183	4,000	4,000	3,200	3,296	3,395	3,497	3,602	<i>3% annual increase</i>
Long-Term Financial Planner	29,194	5,000	5,000	2,500	2,500	2,500	2,500	2,500	
<b>Total Outside Professional Services</b>	<b>\$ 4,001,634</b>	<b>\$ 4,315,573</b>	<b>\$ 4,327,906</b>	<b>\$ 4,573,676</b>	<b>\$ 4,920,577</b>	<b>\$ 5,285,947</b>	<b>\$ 5,685,384</b>	<b>\$ 6,111,350</b>	
<u>Community Service Activities</u>									
Public Education	17,762	30,000	20,000	20,000	15,000	15,000	15,000	15,000	<i>Reduce after FY 2023-24</i>
EP Coordinator Expense Account	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	<i>Flat</i>
Community Pharmaceutical Drop-Off	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	<i>Flat</i>
CERT Emergency Kits/Sheds/Prep	-	4,000	4,000	4,120	4,244	4,371	4,502	4,637	<i>3% annual increase</i>
Open Houses	-	1,800	1,800	2,000	2,000	2,000	2,000	2,000	<i>Flat</i>
Community Shredder	5,608	5,000	5,000	5,500	5,500	5,500	5,500	5,500	<i>Flat</i>
DFSC Matching Grants	-	-	-	-	-	-	-	-	
Firesafe Planting Grants	1,360	25,000	-	25,000	-	-	-	-	
Demonstration Garden	-	-	-	-	-	-	-	-	
Community Sandbags	1,729	1,900	2,962	3,500	2,000	2,000	2,000	2,000	<i>Flat</i>
Volunteer Appreciation	450	500	500	500	550	600	650	700	
Community Service - Other	-	500	500	500	500	550	550	575	
<b>Total Community Service Activities</b>	<b>\$ 26,909</b>	<b>\$ 72,200</b>	<b>\$ 38,262</b>	<b>\$ 64,620</b>	<b>\$ 33,294</b>	<b>\$ 33,521</b>	<b>\$ 33,702</b>	<b>\$ 33,912</b>	
<u>District Activities</u>									
Equipment	1,697	-	-	-	-	-	-	-	
Vehicle Maintenance	5,501	-	-	-	-	-	-	-	
Professional Development	3,324	10,000	10,000	5,000	5,000	5,000	5,000	5,000	
Election	-	7,500	5,600	-	5,880	-	6,174	-	<i>5% increase every other year</i>
Firefighter's Apparel & PPE	-	2,000	2,000	1,500	1,500	2,000	2,000	2,000	
Firefighter's Expenses	9,141	30,000	30,000	5,000	5,000	5,000	5,000	5,000	
Staff Appreciation	93	3,000	3,000	2,500	2,500	3,000	3,000	3,500	
Memberships	7,615	9,000	9,505	9,500	9,500	9,500	9,500	9,500	
<b>Total District Activities</b>	<b>\$ 27,371</b>	<b>\$ 61,500</b>	<b>\$ 60,105</b>	<b>\$ 23,500</b>	<b>\$ 29,380</b>	<b>\$ 24,500</b>	<b>\$ 30,674</b>	<b>\$ 25,000</b>	
<u>Office</u>									
Office Expenses	3,846	5,000	4,811	6,000	5,200	5,356	5,517	5,682	<i>3% annual increase</i>
Office Supplies	694	2,000	1,000	1,200	1,236	1,273	1,311	1,351	<i>3% annual increase</i>
Telephones	8,720	8,000	8,000	1,000	1,030	1,061	1,093	1,126	<i>3% annual increase</i>
Internet				4,000	4,120	4,244	4,371	4,502	<i>3% annual increase</i>
Office - Other	-	500	500	515	530	546	563	580	<i>3% annual increase</i>
Office - Equipment	-	-	1,189	2,500	-	-	-	-	
<b>Total Office</b>	<b>\$ 13,260</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>	<b>\$ 15,215</b>	<b>\$ 12,116</b>	<b>\$ 12,480</b>	<b>\$ 12,854</b>	<b>\$ 13,240</b>	
<u>Building Maintenance</u>									

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

February 2024

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
Gardening Services	2,275	4,000	500	500	2,400	2,520	2,646	2,646
Building Alarm	1,264	1,500	1,500	1,500	1,575	1,575	1,654	1,654
Medical Waste Disposal	2,141	7,500	7,500	2,200	2,310	2,310	2,426	2,426
Janitorial Services	2,208	2,000	800	200	2,400	2,400	2,520	2,520
Miscellaneous Maintenance	6,592	9,000	9,365	2,500	5,000	5,000	5,250	5,250
<b>Total Building Maintenance</b>	<b>\$ 14,480</b>	<b>\$ 24,000</b>	<b>\$ 19,665</b>	<b>\$ 6,900</b>	<b>\$ 13,685</b>	<b>\$ 13,805</b>	<b>\$ 14,495</b>	<b>\$ 14,495</b>
<b>Building Utilities/Service</b>								
Gas and Electric	11,852	13,000	13,000	6,300	6,930	7,623	8,385	9,224
Water/Sewer	4,118	4,000	4,000	6,600	6,798	7,002	7,212	7,428
Refuse Collection				3,000	3,090	3,183	3,278	3,377
Building Utilities/Services - Other	-	-	2,123	3,940	3,940	3,940	3,940	3,940
<b>Total Building Utilities/Service</b>	<b>\$ 15,970</b>	<b>\$ 17,000</b>	<b>\$ 19,123</b>	<b>\$ 19,840</b>	<b>\$ 20,758</b>	<b>\$ 21,748</b>	<b>\$ 22,815</b>	<b>\$ 23,969</b>
<b>Contingency</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 4,364,321</b>	<b>\$ 4,817,425</b>	<b>\$ 4,745,445</b>	<b>\$ 4,986,341</b>	<b>\$ 5,328,075</b>	<b>\$ 5,698,676</b>	<b>\$ 6,115,347</b>	<b>\$ 6,546,486</b>
<b>NET OPERATING SURPLUS/(SHORTFALL)</b>	<b>\$ 1,127,275</b>	<b>\$ 249,877</b>	<b>\$ 1,064,444</b>	<b>\$ 1,000,818</b>	<b>\$ 799,576</b>	<b>\$ 655,203</b>	<b>\$ 482,543</b>	<b>\$ 300,348</b>
<b>CAPITAL EXPENDITURES</b>								
Rolling Stock Set-aside <i>(Transfer from General Fund to Capital Fund)</i>	-	-	202,800	254,335	219,348	228,122	237,247	246,737
Equipment and Furniture	315	-	-	-	-	-	-	-
PSB - Temporary Facilities	91,853	848,607	894,649	-	-	-	-	-
PSB Renovation	459,433	2,757,833	1,326,573	5,725,081	500,000	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 551,601</b>	<b>\$ 3,606,440</b>	<b>\$ 2,424,022</b>	<b>\$ 5,979,416</b>	<b>\$ 719,348</b>	<b>\$ 228,122</b>	<b>\$ 237,247</b>	<b>\$ 246,737</b>
<b>DEBT SERVICE*</b>	<b>\$ (19,994)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,912</b>	<b>\$ 141,570</b>	<b>\$ 141,525</b>	<b>\$ 141,478</b>	<b>\$ 141,428</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,895,928</b>		<b>\$ 7,169,467</b>	<b>\$ 11,053,669</b>	<b>\$ 6,188,993</b>	<b>\$ 6,068,323</b>	<b>\$ 6,494,072</b>	<b>\$ 6,934,651</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 595,668</b>	<b>\$ (3,356,563)</b>	<b>\$ (1,359,578)</b>	<b>\$ (5,066,510)</b>	<b>\$ (61,343)</b>	<b>\$ 285,556</b>	<b>\$ 103,819</b>	<b>\$ (87,817)</b>
Building Loan Drawdown	-	-	1,926,120	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>10,003,964</b>		<b>10,570,506</b>	<b>5,503,996</b>	<b>5,442,653</b>	<b>5,728,209</b>	<b>5,832,028</b>	<b>5,744,210</b>

*Assumptions Fiscal Years 2025-2028*

5% increase every other year from 2025-26  
 5% increase every other year  
 5% increase every other year (from 2024-25)  
 5% increase every other year  
 5% increase every other year (from 2026-27)

10% annual increase  
 3% annual increase  
 3% annual increase

*Incl expenditures*

Total FY 2021-22, 2022-23, 2023-24 = \$8,497,589

Total \$2,160,000 less capitalized interest (\$141,880) and costs of issuance (\$92,000)

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%)



## Fund Balance Projection

	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers In/ (Transfers Out)</u>	<u>Other Financing Sources</u>	<u>Change in Fund Balance</u>	<u>Beginning Fund Balance</u>	<u>Ending Fund Balance</u>	
<b><u>FY 2021-22</u></b>								
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	<b>10,003,964</b>	✓
<b><u>FY 2022-23 (Projected)</u></b>								
General Fund	5,609,137	4,948,245	206,143	-	867,035	6,483,498	7,350,533	
Special Tax Fund	200,752	-	(408,943)	-	(208,191)	208,191	-	
Capital Fund - PSB	<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	5,809,889	7,169,467	-	1,926,120	566,542	10,003,964	<b>10,570,506</b>	
<b><u>FY 2023-24 (Budget)</u></b>								
General Fund - Operating	5,786,158	8,655,167	(53,335)	-	(2,922,343)	7,350,533	2,315,929	
General Fund - El Cerrito							2,112,261	
General Fund - PSB	-	3,326,579						
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund - PSB	<u>-</u>	<u>2,398,502</u>	<u>254,335</u>	<u>-</u>	<u>(2,144,167)</u>	<u>3,219,973</u>	<u>1,075,806</u>	<i>\$1,075,806 Reserve-Rolling Stock</i>
Total	5,987,158	14,380,248	-	-	(5,066,510)	3,219,973	<b>5,503,996</b>	
<b><u>FY 2024-25 (Projected)</u></b>								
General Fund	5,926,651	6,188,993	(18,348)	-	(470,293)	2,315,929	1,845,636	
General Fund - El Cerrito					189,602	2,112,261	2,301,863	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>219,348</u>	<u>-</u>	<u>219,348</u>	<u>1,075,806</u>	<u>1,295,154</u>	<i>Rolling Stock Reserve</i>
Total	6,127,651	6,188,993	-	-	(61,343)	5,503,996	<b>5,442,653</b>	
<b><u>FY 2025-26 (Projected)</u></b>								
General Fund	6,152,879	6,068,323	(27,122)	-	(121,715)	1,845,636	1,723,921	
General Fund - El Cerrito					179,149	2,301,863	2,481,012	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>228,122</u>	<u>-</u>	<u>228,122</u>	<u>1,295,154</u>	<u>1,523,276</u>	<i>Rolling Stock Reserve</i>
Total	6,353,879	6,068,323	-	-	285,556	5,442,653	<b>5,728,209</b>	
<b><u>FY 2026-27 (Projected)</u></b>								
General Fund	6,396,891	6,494,072	(36,247)	-	(326,909)	1,723,921	1,397,012	
General Fund - El Cerrito					193,481	2,481,012	2,674,493	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>237,247</u>	<u>-</u>	<u>237,247</u>	<u>1,523,276</u>	<u>1,760,523</u>	<i>Rolling Stock Reserve</i>
Total	6,597,891	6,494,072	-	-	103,819	5,728,209	<b>5,832,028</b>	
<b><u>FY 2027-28 (Projected)</u></b>								
General Fund	6,645,833	6,934,651	(45,737)	-	(543,513)	1,397,012	853,498	
General Fund - El Cerrito					208,959	2,674,493	2,883,452	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>246,737</u>	<u>-</u>	<u>246,737</u>	<u>1,760,523</u>	<u>2,007,260</u>	<i>Rolling Stock Reserve</i>
Total	6,846,833	6,934,651	-	-	(87,817)	5,832,028	<b>5,744,210</b>	