



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** September 20, 2023  
**TO:** Board of Directors  
**RE:** General Manager's Report  
**SUBMITTED BY:** Mary A. Morris-Mayorga, Interim General Manager

Highlights of the regular business activities and other special projects for the District which are not covered in other agenda items are noted below for July and August:

### *FY 2023-2024 Special Tax on Property Tax Roll*

The required documents were submitted to the County and were confirmed as received.

### *FY 2022-2023 Other Post Employment Benefits (OPEB) Actuarial Report*

This report reflects the District's liability for retiree health, dental, and vision insurance and corresponding funds held for payment of these in the California Employers' Retiree Benefit Trust (CERBT) Fund. In FY 2021-2022, the District was 187% funded and these funds are restricted solely for retiree OPEB. Staff is currently working with Nicolay Consulting Group on this actuarial report which is also required as part of the annual audit.

### *FY 2022-2023 Audit*

As discussed with the Finance Committee, the current audit firm communicated that there would be a significant increase in fees and they may have challenges in meeting the District's timing needs for the audit. Staff has developed an RFP to solicit proposals from potential auditors and will provide an update as available.

### *District of Distinction and Certificate of Transparency*

Staff was notified by the California Special Districts Association (CSDA) that these are expiring this year. We are in progress on completing the checklists and have a few outstanding items: training, annual disclosure of board member/employee reimbursement over \$100, Public Records Act (PRA) Form, salary comparison/benchmarking survey (due every 5 years), and community transparency review (by two agencies). These should be complete by October.

### *Board Member Manual and Resources*

Staff has created a page on the District's website for information and training resources. This can be accessed from the Board of Directors page on the right-hand side <https://www.kensingtonfire.org/board-member-resources>. In addition, a Board Member Manual is in the development stage which will be electronic and in paper form.

### *District's Policy Manual*

This was last fully reviewed/updated in May 2018 with several individual policy updates since that time. As staff is preparing to submit the District of Distinction application to the California Special Districts Association (CSDA), one of the checklist items is annual review of the agency's policies. Staff is in progress on determining the policies which are recommended for update and plans to bring that back to the Board with the plan for update in October.