



Kensington Fire Protection District Fiscal Year 2020-2021 Final Budget

Presented by
Mary A. Morris-Mayorga
Interim General Manager

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Budget Message

September 9, 2020

Board of Directors
Kensington Fire Protection District

Directors:

It is my pleasure to present to you the Kensington Fire Protection District (“KFPD”) Final Budget for Fiscal Year 2020-2021. This budget serves as the foundation for KFPD’s commitment to serving the Kensington community in protecting the lives, property, and environment of the community from the disastrous effects of fires, medical emergencies, natural disasters, and other hazardous conditions.

KFPD has begun implementing a budget format which includes both financial information and narrative describing various aspects of KFPD. This serves not only to demonstrate the planned revenues and expenditures of KFPD, but also to communicate to the public important information on strategic planning and priorities.

In the short-term, priorities include:

- Updates to various policies;
- Potential renovation of the Public Safety Building;
- Refining and improving of internal processes;
- Identifying and implementing cost-savings opportunities; and
- Seeking Special District Certifications.

It is intended that this budget provides useful information to the Directors and members of the public. Your feedback is welcomed to facilitate continuous improvement.

Respectfully submitted,

Mary A. Morris-Mayorga, MBA
Interim General Manager

Elected and Appointed Officials

Board of Directors

Don Dommer
Janice Kosel
Larry Nagel
Kevin Padian, Vice President
Julie Stein, President

Appointed

Mary A. Morris-Mayorga
Interim General Manager

Michael Pigoni
Fire Chief

District Profile

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

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

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

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

The District operates a Community Emergency Response Team Training (CERT) program under the direction of Battalion Chief David Gibson. For more information on CERT, see our "CERT Training" tab or www.el-cerrito.org/index.aspx?nid=133. Funding for District expenses is provided by property tax revenues as well as a special tax approved by the voters in 1980.

Mission

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

District Services

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

Pending update (this will be done with assistance by fire staff – currently out on fires)

Training 2016

Medical - EMS 785 Hours
Operations 13,592 Hours
Physical Fitness 1,034 Hours
Internet-Based Safety Training 1,071 Hours

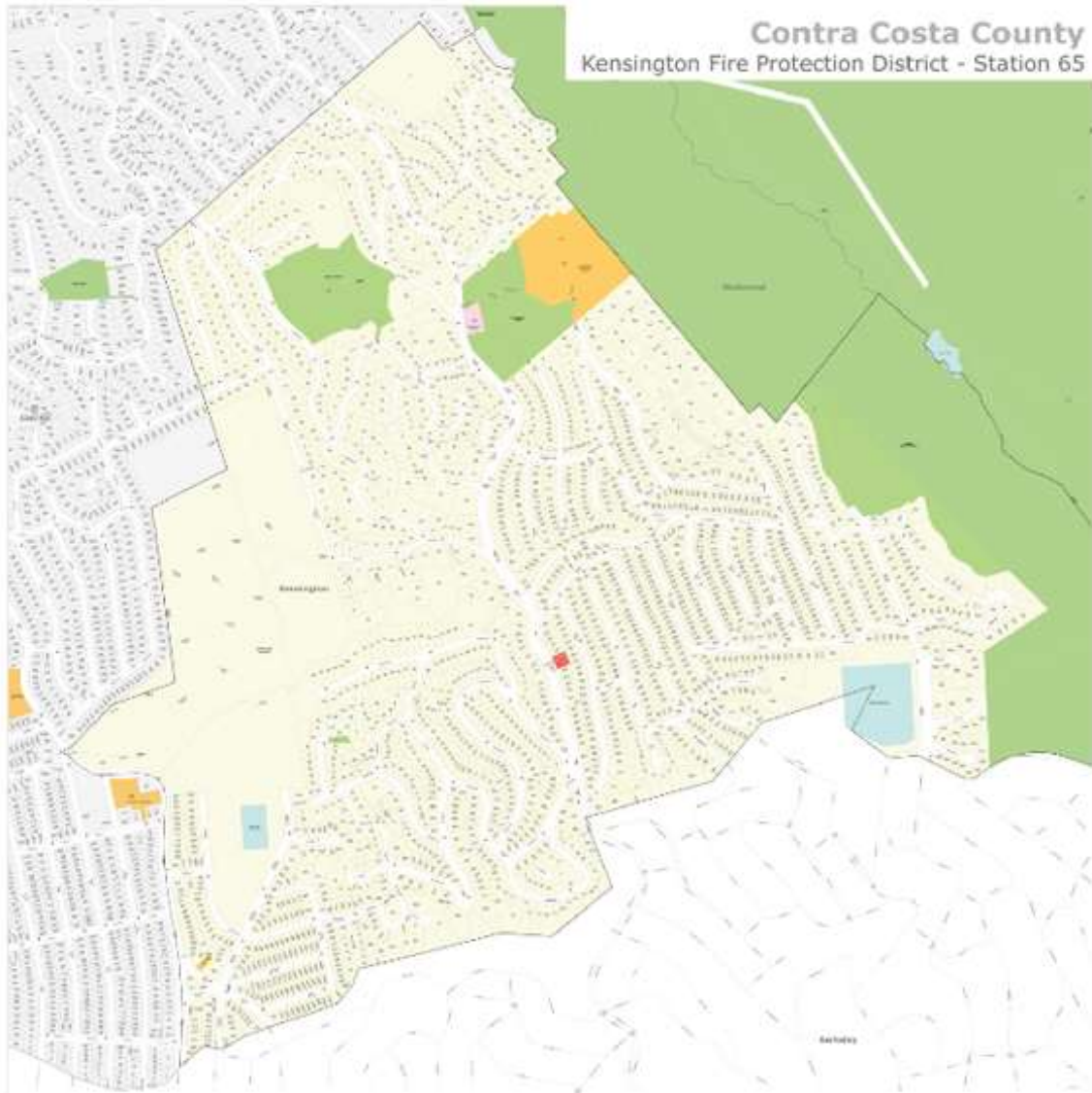
Fire Prevention and Public Education 2016

Fire Inspections (Fire Company) 57
Mandatory (Schools/Jails/Convalescent) 2
Self Inspections 8
Vegetation Management Inspections 2,211
Vegetation Management Re-Inspections 69
Construction Plan Checks 7
Construction Inspections 12

Community Programs

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

Service Area Map

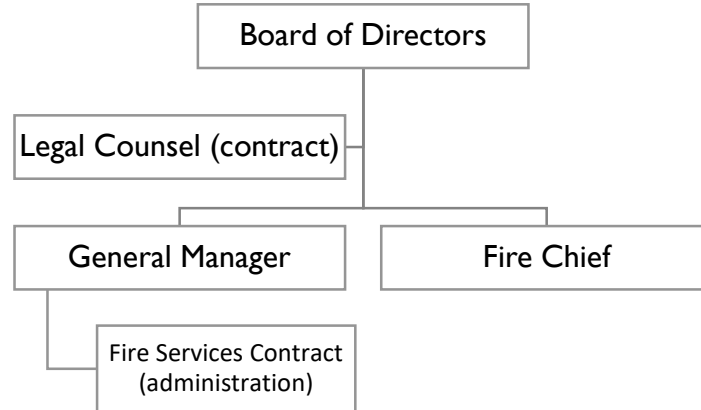


Strategic Planning and Goals

The District's last strategic planning session was held on May 6, 2015 and the following objectives were identified:

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

Organization Chart



Fund Structure

District financial activities are recorded in three major governmental funds.

General Fund - operating fund of the District and is used for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - accounts for the special tax authorized by Section 53978 of the Government Code and approved by the District's electorate on April 8, 1980.

Capital Project Fund - used to account for financial resources in the acquisition, construction, or rehabilitation of major capital facilities and inventory.

Budget Schedule

In general, the annual budget schedule is as follows:

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

Fire Contract

Fire protection is provided pursuant to the contract between the Kensington Fire Protection District and the City of El Cerrito, originally signed in 1995 with updates in 2005, 2009, and 2019.

[Kensington-El Cerrito Fire Services Contract](#)

Financial Plan

The District is in the initial phase of developing a long-term financial plan.

Committees

Emergency Preparedness Committee

Directors: Larry Nagel and Kevin Padian

Public Members: Ms. Lisa Caronna, Ms. Katie Gluck, Mr. Peter Guerrero, Mr. Peter Liddell,
Mr. Paul Moss, Mr. David Spath

Finance Committee

Directors: Don Dommer and Julie Stein

Code/Enabling Act

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

Gann Limit

Fiscal Year 2019-2020 Limit	\$ 4,660,000
Per Capita Personal Income Ratio	1.0373
Population % Change Ratio	1.0026
Fiscal Year 2020-2021 Limit	<u>\$ 4,846,386</u>

Resources

[District Policies](#)

[Districts Make the Difference](#)

Budget Summary

	FY 2020	FY 2021	Variance	
	Budget	Budget	Amount	%
<u>Revenues</u>				
Property taxes	\$ 4,263,164	\$ 4,348,427	\$ 85,263	2.0%
Special taxes	200,450	200,450	-	0.0%
Other taxes	25,250	25,250	-	0.0%
Lease income	36,603	36,603	-	0.0%
Salary reimb/recon income	34,400	-	(34,400)	-100.0%
Investment income	120,000	121,800	1,800	1.5%
Total Revenues	4,679,867	4,732,530	52,663	1.1%
<u>Expenditures</u>				
Fire Services/Expenses	3,336,750	3,518,175	181,425	5.4%
Services/Supplies	785,785	636,256	(149,529)	-19.0%
Utilities	22,000	23,100	1,100	5.0%
Capital Outlay	437,000	500,000	63,000	14.4%
Total Expenditures	4,581,535	4,677,531	95,996	2.1%
Revenues Less Expenditures	\$ 98,332	\$ 54,999	\$ (43,333)	-44.1%

Budget Detail

	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Revenues and Expenses				
Revenue				
Property Taxes	\$ 4,126,850	\$ 4,263,164	\$ 4,424,270	\$ 4,348,427
Special Taxes	200,453	200,450	200,653	200,450
Other Tax Income	25,306	25,250	12,508	25,250
Lease Agreement	36,036	36,603	36,603	36,603
Interest Income	73,726	120,000	125,952	121,800
Salary Reimbursement Agreement	63,521	34,000	22,761	-
Salary Reimb Agreement Recon(s)		400	400	-
Miscellaneous Income	4,314	-	1,610	-
Revenue	\$ 4,530,206	\$ 4,679,867	\$ 4,824,757	\$ 4,732,530
Expense				
Office wages and related expenses	128,663	68,085	85,653	158,580
CalPERS Settlement	4,760	-	11,425	11,425
Outside Professional Services				
Accounting	4,863	4,000	5,904	15,000
Actuarial Valuation	-	2,900	2,900	5,600
Audit	16,000	16,000	16,000	17,500
Contra Costa County Expenses	36,061	37,630	37,630	38,759
El Cerrito Contract Fee	2,865,231	3,194,000	3,134,247	3,229,643
El Cerrito Reconciliation(s)	213,699	137,000	137,000	288,532
IT Services and Equipment		15,100	21,315	17,480
Fire Abatement Contract	665	11,250	-	10,000
Fire Engineer Plan Review	404	2,000	1,234	2,060
Grant Writer/Coordinator	-	-	-	15,000
Risk Management Insurance	12,507	14,000	13,385	14,420
LAFCO Fees	2,278	2,550	2,548	2,601
Legal Fees	57,457	53,600	67,494	55,000
Other Professional Services	5,532	10,000	5,000	-
Polygon Study	-	10,000	5,000	-
PSB Consultant	-	15,000	5,105	30,000
RGS Contract	-	226,000	186,000	-
BHI-Recruitment			20,100	10,000
MMM Consulting			2,768	-
Temporary Services	-	-	-	6,000
Traffic Study	-	20,000	15,330	-
Website Development/Maintenance	2,600	2,520	1,152	2,520
Wildland Vegetation Mgmt	7,500	12,600	6,300	12,600
Total Outside Professional Services	3,224,797	3,786,150	3,686,411	3,772,715
Community Service Activities				
Public Education	9,551	27,000	10,730	27,000
Comm. Pharmaceutical Drop-Off	814	2,500	-	2,500
CERT Emerg Kits/Sheds/Prepared	3,448	3,500	-	3,500
Open Houses	261	1,800	1,125	1,800
Community Shredder	2,295	3,200	1,619	3,200
DFSC Matching Grants	23,880	24,000	-	24,000
Firesafe Planting Grants		3,000	-	3,000
Demonstration Garden	6,147	-	-	-
Community Sandbags	1,994	1,500	-	1,500
Volunteer Appreciation	-	1,500	-	1,500
Community Center Contribution	-	35,000	30,350	-
Total Community Service Activities	48,390	103,000	43,825	68,000

Budget Detail (continued)

	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
District Activities				
Professional Development	3,416	7,500	3,879	10,000
Office				-
Office Expense	5,006	2,900	1,202	2,958
Office Supplies		2,800	1,629	2,856
Telephone	5,265	8,000	11,339	8,610
Office- Other	-	100	623	102
Office - Other			80	-
Total Office	10,271	13,800	14,872	14,526
Election	3,856	-	-	4,000
Firefighter's Apparel & PPE		750	-	750
Firefighters' Expenses	2,604	5,000	31	5,250
Staff Appreciation	1,275	1,750	1,017	1,750
Memberships	7,340	11,000	9,327	11,220
Building Maintenance				-
Needs Assess/Feasibility Study	-	115,000	50,124	50,000
Gardening service	1,560	2,000	650	2,000
Building alarm	1,264	800	1,616	840
Medical Waste Disposal	4,562	8,000	4,759	8,400
Janitorial Service	1,260	1,500	1,365	1,575
Miscellaneous Maint.	8,182	17,000	16,927	17,850
Total Building Maintenance	16,828	144,300	75,441	80,665
Building Utilities/Service				
Gas and Electric	7,112	10,600	8,688	11,130
Water/Sewer	2,379	2,400	2,292	2,520
Total Building Utilities/Service	9,491	13,000	10,980	13,650
Total District Activities	55,081	197,100	115,547	141,811
Contingency				
General	-	-	-	-
Contingency - Other	-	-	1,768	25,000
Total Contingency	-	-	1,768	25,000
Total Expense	\$ 3,461,691	\$ 4,154,335	\$ 3,944,629	\$ 4,177,531
Revenues less Expenditures	1,068,515	525,532	880,128	554,999
Other Financing Sources				
Transfers In - Capital	-	-	-	-
Transfers In - General	-	-	-	-
Transfers Out - Capital	525,880	525,880	525,880	525,880
Transfers Out - Special	-	-	-	-
Transfers Out - General	-	-	-	-
<Gain>/Loss on Asset Disposal	-	-	-	-
Total Other Financing Sources	525,880	525,880	525,880	525,880
Net Change in Fund Balance	\$ 542,635	\$ (348)	\$ 354,248	\$ 29,119

Cash Reserves

	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Operating				
Beginning Balance	\$ 4,571,888	\$ 5,059,321	\$ 5,059,321	\$ 5,413,569
Revenues	4,530,206	4,679,867	\$ 4,824,757	\$ 4,679,910
Expenditures	(3,474,899)	(4,154,335)	\$ (3,944,629)	\$ (4,180,831)
Transfer In				
Transfer Out-Capital	(567,874)	(525,880)	\$ (525,880)	\$ (607,311)
Ending Balance	\$ 5,059,321	\$ 5,058,973	\$ 5,413,569	\$ 5,305,337
Capital Outlay				
Beginning Balance	\$ 3,204,923	\$ 3,772,797	\$ 3,772,797	\$ 4,047,723
Revenues			49,046	52,620
Expenditures		(437,000)	(300,000)	(500,000)
Transfer In	567,874	525,880	525,880	607,311
Transfer Out				
Ending Balance	\$ 3,772,797	\$ 3,861,677	\$ 4,047,723	\$ 4,207,654
CERBT				
Beginning Balance	\$ 1,479,475	\$ 1,463,483	\$ 1,463,483	\$ 1,438,648
Revenues	91,709	87,809	87,809	86,319
Expenditures	(107,701)	(112,644)	(112,644)	(118,276)
Transfer In				
Transfer Out				
Ending Balance	\$ 1,463,483	\$ 1,438,648	\$ 1,438,648	\$ 1,406,691
Combined Balances	\$ 10,295,601	\$ 10,359,298	\$ 10,899,940	\$ 10,919,682

Actual and estimated cash reserves are broken out into three major categories: operating, capital outlay and CERBT. Capital outlay is further broken down in the table which follows; however, reserves are updated above for actual and projected results and will also include an interest income component which this table does not include. CERBT, while listed, are funds specifically dedicated to payment of post-retirement employment benefits and restricted pursuant to the Internal Revenue Code.

Capital Funding

Capital Funds	Type I Vehicle Replacement		Type III Vehicle Replacement		Command Vehicle		Building Improvements/Renovation	
	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative
FY 2020-21	\$ 75,880	\$ 379,400	\$ 71,167	\$ 71,167	\$ 10,264	\$ 10,264	\$ 450,000	\$ 3,384,432
FY 2021-22	\$ 75,880	\$ 455,280	\$ 71,167	\$ 142,334	\$ 10,264	\$ 20,528		\$ 3,384,432
FY 2022-23	\$ 75,880	\$ 531,160	\$ 71,167	\$ 213,501	\$ 10,264	\$ 30,792		\$ 3,384,432
FY 2023-24	\$ 75,880	\$ 607,040	\$ 71,167	\$ 284,668	\$ 10,264	\$ 41,056		\$ 3,384,432
FY 2024-25	\$ 75,880	\$ 682,920	\$ 71,167	\$ 355,835	\$ 10,264	\$ 51,320		\$ 3,384,432
FY 2025-26	\$ 75,880	\$ 758,800	\$ 71,167	\$ 427,002	\$ 10,264	\$ 61,584		\$ 3,384,432
FY 2026-27	\$ 75,880	\$ 834,680	\$ 71,167	\$ 498,169	\$ 10,264	\$ 71,848		\$ 3,384,432
FY 2027-28	\$ 75,880	\$ 910,560	\$ 71,167	\$ 569,336	\$ 10,264	\$ 82,112		\$ 3,384,432
FY 2028-29	\$ 75,880	\$ 986,440	\$ 71,167	\$ 640,503	\$ 10,264	\$ 92,376		\$ 3,384,432
FY 2029-30	\$ 75,880	\$ 1,062,320	\$ 71,167	\$ 711,670	\$ 10,264	\$ 102,640		\$ 3,384,432
FY 2030-31	\$ 75,880	\$ 1,138,200	\$ 71,167	\$ 782,837	\$ 10,264	\$ 112,904		\$ 3,384,432

These funds are set aside for purposes of funding capital reserves.

Long-Term Forecast

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget
<u>Operating</u>					
Beginning Balance	\$ 5,413,569	\$ 5,305,337	\$ 5,900,016	\$ 6,477,647	\$ 7,051,411
Revenues	\$ 4,679,910	\$ 4,766,626	\$ 4,854,432	\$ 4,944,004	\$ 5,035,378
Expenditures	\$ (4,180,831)	\$ (4,014,636)	\$ (4,119,490)	\$ (4,212,929)	\$ (4,323,024)
Transfer In					
Transfer Out-Capital	\$ (607,311)	\$ (157,311)	\$ (157,311)	\$ (157,311)	\$ (157,311)
Ending Balance	\$ 5,305,337	\$ 5,900,016	\$ 6,477,647	\$ 7,051,411	\$ 7,606,454
<u>Capital Outlay</u>					
Beginning Balance	\$ 4,047,723	\$ 4,207,654	\$ 4,419,665	\$ 4,634,432	\$ 4,851,991
Revenues	52,620	54,700	57,456	60,248	63,076
Expenditures	(500,000)				
Transfer In	607,311	157,311	157,311	157,311	157,311
Transfer Out					
Ending Balance	\$ 4,207,654	\$ 4,419,665	\$ 4,634,432	\$ 4,851,991	\$ 5,072,378
<u>CERBT</u>					
Beginning Balance	\$ 1,438,648	\$ 1,406,691	\$ 1,366,902	\$ 1,318,516	\$ 1,260,707
Revenues	86,319	84,401	82,014	79,111	75,642
Expenditures	(118,276)	(124,190)	(130,400)	(136,920)	(143,766)
Transfer In					
Transfer Out					
Ending Balance	\$ 1,406,691	\$ 1,366,902	\$ 1,318,516	\$ 1,260,707	\$ 1,192,583
Combined Balances	\$ 10,919,682	\$ 11,686,583	\$ 12,430,595	\$ 13,164,109	\$ 13,871,415