



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 8, 2021

TO: Board of Directors
Kensington Fire Protection District

RE: **Agenda Item 05a**
Final FY2021-2022 Budget

SUBMITTED BY: Bill Hansell, General Manager

Recommended Action

Approve Resolution 21-06 Final FY2021-2022 Budget

Background

The attached Final FY2021-2022 Budget is presented for approval. The budget estimates revenues of **\$4,957,668**, operations expenditures of **\$4,467,270**, resulting in a positive operations balance of **\$490,398**. This balance will be offset by the start of capital improvement expenses for the renovation of the Public Safety Building. At the end of the budget, you will find the currently approved fees for renovation soft costs, i.e. architect and engineers, of **\$484,252**, and an estimate of those for the temporary facility of **\$130,000**, for a total of **\$614,252**. This amount will decrease the district's total fund balance by **(\$123,854)**. Additional capital expenses will be identified throughout the year as more detailed information is acquired, and amendments will be proposed to accommodate the progress of the project.

The unreconciled EOY 2020-2021 Fund Balances are listed on the final page of the budget showing total reserves as of July 1st, 2021 of **\$9,381,632**. This does not include the net OPEB asset which the district maintains in a separate trust for ongoing OPEB liabilities that remain more than fully funded. An actuarial update is currently underway but the prior report listed an asset of **\$387,756**.

Estimated EOY 2021-2022 Fund Balances are not listed yet, as the district will soon employ a Municipal Advisor to project how the renovation project expenses should best be funded. This is the first step in the development of a long-range financial plan for the district. Additionally, the district has hired a grant writer to begin sourcing State and Federal funding opportunities for the building renovation, as well as for other emergency preparedness priorities. Moving forward quickly with the renovation plans and permitting is necessary to meet the "shovel-ready" requirements of many grants.

The Budget Message on page 3 of the presentation further explains the administrative approach to this year's financial strategy and the milestones that have already been achieved in the first quarter.



RESOLUTION 21-06

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT ADOPTING THE FINAL COMBINED BUDGET FOR REVENUE, OPERATING EXPENDITURES, AND CAPITAL IMPROVEMENT EXPENDITURES FOR FISCAL YEAR 2021-2022

WHEREAS, the Board of Directors of the Kensington Fire Protection District has developed and adopted by Resolution on June 9, 2021 a preliminary Combined Revenue, Operating Expense and Capital Improvement Budget for Fiscal Year 2021-2022; and

WHEREAS, the Board of Directors of the Kensington Fire Protection District has approved or otherwise established the amount budgeted for the annual fee for services from the City of El Cerrito for Fiscal Year 2021-2022; and

WHEREAS, the preliminary Combined Revenue, Operating Expense and Capital Improvement Budget adopted by the Board of Directors of the Kensington Fire Protection District under Resolution 21-03 is subject to final adoption by the Board of Directors; and

WHEREAS, in conformance with the laws of the State of California, the Kensington Fire Protection District posted notice of a public meeting on the adoption of the Final Budget for Fiscal Year 2021-2022; and

WHEREAS, the laws of the State of California require the Kensington Fire Protection District to adopt a final budget for the 2021-2022 fiscal year, a copy of which is attached to and made part of this resolution.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Kensington Fire Protection District hereby adopts the Combined Revenue, Operating Expense and Capital Improvement Budget of the Kensington Fire Protection District for Fiscal Year 2021-2022, a copy of which is attached to and made part of this resolution.

The foregoing resolution was duly adopted at a regular meeting of the Kensington Fire Protection District on the 8th day of September 2021 by the following vote of the Board.

AYES:

NOES:

ABSENT:

ABSTAIN:

Larry Nagel, President

Janice Kosel, Secretary



Kensington Fire Protection District Fiscal Year 2021-2022 Final Budget

Presented by
Bill Hansell, General Manager
to the
KFPD Board of Directors
on
September 8th, 2021

Kensington Fire Protection District
Fiscal Year 2021-2022 Final Budget

Table of Contents

Budget Message.....	03
Elected and Appointed Officials.....	05
Organization Chart.....	05
Committees.....	05
Mission.....	06
District Profile.....	06
District Services.....	07
Service Area Map.....	08
Strategic Planning and Goals.....	09
Fund Structure.....	09
Budget Schedule.....	10
Fire Protection Contract.....	10
Financial Plan.....	10
Code Enabling Act.....	10
Gann Limit.....	10
Resources.....	10
Exhibit A: FY 2021-2022 Final Budget	
Exhibit B: Cash Reserves	<i>Editor's Note: Pending Municipal Analyst review in Q2</i>
Exhibit C: Capital Funding	<i>Editor's Note: Pending Municipal Analyst review in Q2</i>

Budget Message

September 8, 2021

To: Board of Directors,
Kensington Fire Protection District

Dear Directors,

It is my pleasure to present to you the Kensington Fire Protection District (“KFPD”) Final Budget for Fiscal Year 2021-2022. 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.

The past year presented many challenges to the community of Kensington, to California, and to our Nation as a whole. We continue to battle the COVID-19 pandemic while our California firefighters and emergency personnel struggle bravely during another year of unprecedented wildfires throughout the state, in the midst of record-setting drought. Despite these conditions, KFPD made significant gains in improving its services over the past fiscal year, including:

- Extensively revising administrative policies and procedures;
- Hiring a General Manager;
- Approving the renovation of the Public Safety Building after five years of study;
- Creating and filling the consulting position of Emergency Preparedness Coordinator;
- Approving the consulting position of Grant Writer;
- Furthering analysis and progress by the Emergency Preparedness Committee on evacuation issues, community warning systems, vegetation management concerns, communications, and other public safety issues; and
- Developing a cooperative administrative relationship between the KFPD and KPPCSD.

In order to expand on those achievements, the budget for FY 2021-2022 presented herein will enable further improvements while providing responsible stewardship of the district’s resources. In fact, in the first quarter of this fiscal year, the following priorities have already been addressed:

- Hiring the Architect and Engineers for the Public Safety Building renovation and beginning work on the project;
- Obtaining proposals for the Temporary Facilities architects and negotiating with the owners of the prospective location;
- Filling the consulting position of Grant Writer and beginning the pursuit of State and Federal funding sources;
- Soliciting proposals from Municipal Advisors to analyze capital funding options as the renovation project estimates are updated and received, as well as to review other capital priorities that the Board wishes to pursue, and to develop a long-term financial plan; and

- Quickly advancing the work of the Emergency Preparedness Coordinator for public outreach via social media and print communications; for inter-agency cooperation; for direct community group engagement; and for extensive improvements in various aspects of emergency readiness such as vegetation management, house hardening, evacuation planning, emergency supplies, and others.

Hopefully, as we progress through the remainder of the fiscal year, we will encounter fewer hurdles as the pandemic subsides and we eventually see some cooler weather and rain to bring us out of fire season. That said, we remain prepared to adapt our financial strategy as we obtain updated budget information on the renovation project and other costs related to the district's emergency preparedness priorities. We look forward to engaging a Municipal Advisor this month so the board has the benefit of assessing all its options and determining the best long-range plan. As the renovation plans move toward the permitting, bidding, and construction phases, we hope to have positive news on grant funding so the district's use of its reserves can be appropriately measured.

Please note that, as of this date, the Capital Improvement Costs included in this budget reflect the current proposals we have received for soft costs (architects/engineers) to date. Even with the aggressive schedule currently underway for the project, it is unlikely that we will see hard cost payments, i.e. sums paid to a general contractor for construction, until FY2022-2023. Budget amendments will be necessary this year, though, as we obtain current market estimates and actual bids on the temporary facilities project which will precede the PSB renovation work. That scope is just beginning and a budget update will be proposed as soon as it is available.

We welcome public feedback and suggestions on the budget as it continues to develop over this year of further transitions and growth.

Respectfully submitted,



Bill Hansell
General Manager

Elected and Appointed Officials

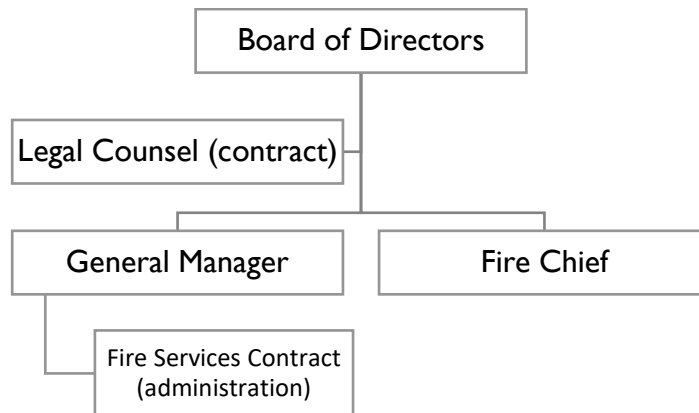
Board of Directors:

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

Appointed:

General Manager Bill Hansell
Fire Chief Michael Pigoni

Organization Chart



Committees

Emergency Preparedness Committee:

Directors: Kevin Padian and Larry Nagel
Public Members: Lisa Caronna, Katie Gluck, Peter Guerrero, Peter Liddell, Danielle Madugo, Paul Moss, David Spath

Finance Committee:

Directors: Janice Kosel and Larry Nagel

Mission

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

District Profile

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

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

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

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

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

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

District Services

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

Training 2020:

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

Fire Prevention and Public Education 2020:

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

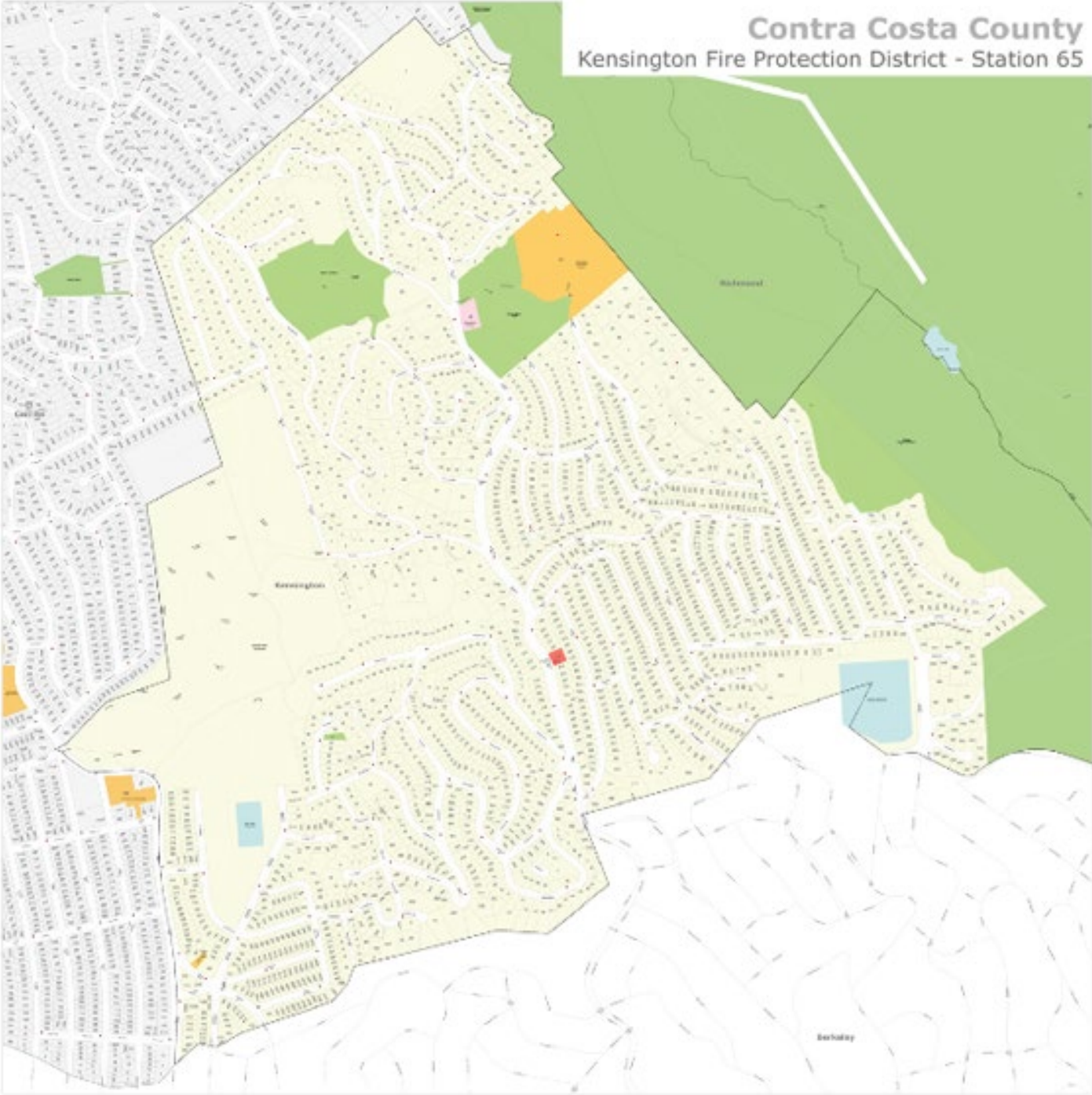
Certifications Currently Held:

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

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

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

Service Area Map



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

Fund Structure

District financial activities are recorded in three major governmental funds:

General Fund - Operating fund of the district; Used for all financial resources except those required to be accounted for in another fund.

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

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

Budget Schedule

In general, the annual budget schedule is as follows:

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

Fire Protection Contract

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

Financial Plan

The district is engaging a Municipal Advisor in September 2021 to develop a long-term financial plan.

Code/Enabling Act

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

Gann Limit

Fiscal Year 2020-2021 Limit	\$4,846,386
Per Capita Personal Income Ratio	1.0573
Population % Change Ratio	1.0035
Fiscal Year 2021-2022 Limit	\$5,142,018

Resources

[KFPD District Policies](#)

[Districts Make the Difference](#)

[California Special Districts Association](#)

	FY2020 Actual	FY2021 Budget	FY2021 Actual*	FY2022 Budget	FY2022 Budget Notes:	% of Prior Year
REVENUES						
Property Taxes	4,335,438	4,469,616	4,539,683	4,595,532	1% increase	101.23%
Special Taxes	200,653	200,686	200,686	200,686		100.00%
Other Taxes (HOPTR)	25,220	25,250	24,687	24,000		97.22%
Lease Income	36,603	36,603	36,603	27,450	\$3,050 x (9) mos pre-renovation	74.99%
Salary Reimbursement Income	22,761	0	0	0	N/A	
Salary Reimbursement Reconciliation	662	0	0	0	N/A	
Investment Income	128,365	121,800	82,978	110,000	FY2021 Q4 Int Not Recorded Yet	132.57%
Other Revenues	1,610	0	84,213		Engine Sale in FY2021	
Grant Revenue	0	0	0		Pending grant writer applications	
Total Revenues	4,751,312	4,853,955	4,968,850	4,957,668		99.77%
EXPENDITURES (Operations)						
Office Wages & Related						
Wages	50,725	155,892	158,698	169,130	+3.8% CPI per contract in Nov 2021	106.57%
Longevity Pay	1,000	0	0	0	N/A	
Overtime Wages	5,327	0	0	0	N/A	
Vacation Wages	12,171	0	1,782	8,910	GM = Up to 90/hrs per Yr	
Medical/dental ins compensation	3,920	6,000	6,000	12,000	\$1K per month (GM Contract)	200.00%
Retirement Contribution	2,622	0	0	0	N/A	
Payroll Taxes	6,015	12,151	13,205	14,000	Reviewed by Maze	106.02%
Workers Compensation/Life Ins	1,498	1,900	1,598	759	Reduced by corrected filing	47.50%
Payroll Processing	1,150	1,670	1,870	1,900	Heartland Payroll	101.61%
Total Office Wages & Related	84,428	177,613	183,153	206,699		112.86%
Retiree Medical Benefits						
PERS Medical	0	0	0	0	Expenses reimbursed by CERBT	
Delta Dental	0	0	0	0	Expenses reimbursed by CERBT	
Vision Care	0	0	0	0	Expenses reimbursed by CERBT	
CalPERS Settlement	12,377	11,425	10,473	11,425	\$18,090 balance as of 07/01/2021	109.09%
Total Retiree Medical Benefits	12,377	11,425	10,473	11,425		109.09%
Outside Professional Services						
Accounting	5,904	33,600	46,350	36,000	Negotiated max with Maze	77.67%
Actuarial Valuation	2,900	5,600	5,600	5,600		100.00%
Audit	16,000	17,500	16,000	17,500		109.38%
Bank Fees	25	0	0	0		
Contra Costa County Expenses	36,678	38,759	34,024	35,000		102.87%
El Cerrito Contract Fee	3,033,275	3,229,643	3,229,643	3,525,860	As proposed by E.C.	109.17%
El Cerrito Reconciliation(s)	116,571	288,532	298,738	191,060	As proposed by E.C.	63.96%
IT Services and Equipment	18,439	17,480	12,462	12,000		96.29%
Fire Abatement Contract	0	2,450	2,450	5,000	Recommendation by Chief	204.08%
Fire Engineer Plan Review	1,234	2,060	972	3,000	Recommendation by Chief	308.64%
RGS Contract	195,107	0	0	0	N/A	
Risk Management Insurance	12,561	14,420	0	14,420	Reconcile FY2021 pmt (?)	

	FY2020 Actual	FY2021 Budget	FY2021 Actual*	FY2022 Budget	FY2022 Budget Notes:	% of Prior Year
LAFCO Fees	2,548	2,294	4,254	4,254		100.00%
Legal Fees	67,494	55,000	45,754	24,000	Budget \$2K/mo. Avg	52.45%
Polygon Study	5,000	0	0	0	N/A	
RFP Consultant	855	0	0	0	N/A	
Traffic Study	15,330	0	0	0	N/A	
Professional Fees	2,260	0	0	0	N/A	
Operational Consultant	0	7,500	0	0	N/A	
PSB Consultants	0	30,000	1,425	0	Track PSB under Capital Outlays	
Recruitment	0	14,400	14,400	0	N/A	0.00%
MMM Consulting	0	0	0	0	N/A	
Temporary Services	0	9,000	8,783	0	N/A	0.00%
Water System Improvements	0	0	0	10,000	Finance Committee Recommendation	
Website Development/Maintenance	2,690	2,740	2,495	2,750		110.20%
Wildland Vegetation Mgmt	6,300	7,600	6,500	7,600	Recommendation by Chief	
Needs Assess/Feasibility Study	50,789	30,000	31,584	0	Complete	0.00%
Other Outside Professional Services	26,590	0	5,951	0	N/A	
Emergency Preparedness Coordinator	0	17,000	694	100,000	Approved by motion 03/10/2021	
Grant Writer/Coordinator	0	15,000	844	50,000	Approved by motion 03/10/2021	
Long-Term Financial Planner	0	0	0	30,000	Approved in prelim 06/09/2021	
Total Outside Professional Services	3,618,550	3,840,578	3,768,922	4,074,044		108.10%
Community Service Activities						
Public Education (Emergency Prep)	10,730	17,000	3,100	20,000	* Emergency Prep Expenses *	645.16%
EP Coord Expense Account	0	0	0	5,000	* Emergency Prep Expenses *	
Comm. Pharmaceutical Drop-Off	0	2,500	0	2,500	Limited by COVID	
CERT Emerg Kits/Sheds/Prepared	0	3,500	0	3,500		
Open Houses	1,125	1,800	0	1,800	Limited by COVID	
Community Shredder	1,619	3,200	0	3,200	Limited by COVID	
DFSC Matching Grants	0	24,000	24,000	0	Confirmed by DFSC	0.00%
Firesafe Planting Grants	0	3,000	0	3,000		
Demonstration Garden	0	0	0	0	N/A	
Community Sandbags	0	1,500	0	1,500		
Volunteer Appreciation	0	1,500	0	1,500	Limited by COVID	
Community Center Contribution	0	0	0	0	N/A	
Total Community Service Activities	13,475	58,000	27,100	42,000		154.98%
District Activities						
Professional Development	4,639	10,000	120	10,000		8333.33%
Election	0	4,000	4,991	0	Next election in FY2022-2023	0.00%
Firefighter's Apparel & PPE	136	1,650	1,187	2,000	Recommendation by Chief	168.49%
Firefighters' Expenses	0	3,250	0	13,300	Increase (Prior roll-over funds)	
Staff Appreciation	1,017	1,750	1,247	3,000	Finance Committee Recommendation	240.58%
Memberships	7,727	8,720	7,753	8,720		112.47%
Total District Activities	13,519	29,370	15,298	37,020		241.99%
Office						

	FY2020 Actual	FY2021 Budget	FY2021 Actual*	FY2022 Budget	FY2022 Budget Notes:	% of Prior Year
Office Expense	1,202	2,958	6,778	3,500	Improve accounting category tracking	51.64%
Office Supplies	1,649	2,856	284	3,500	Improve accounting category tracking	1230.75%
Telephone	11,339	18,000	13,220	7,800	Sasha reduced ATT contract	59.00%
Office- Other	623	500	318	318	Check accounting categories	100.00%
Office - Other	80	0	64	64	Check accounting categories	100.00%
Total Office	14,892	24,314	20,664	15,182		73.47%
Building Maintenance						
Gardening service	650	6,000	2,275	5,000		219.78%
Building alarm	1,616	840	1,379	1,500		108.74%
Medical Waste Disposal	4,759	8,400	5,183	7,500		144.72%
Janitorial Service	1,260	1,260	1,260	1,400		111.11%
Miscellaneous Maint.	16,927	23,850	26,630	25,000		93.88%
Total Building Maintenance	25,211	40,350	36,727	40,400		110.00%
Building Utilities/Service						
Gas and Electric	7,277	11,130	10,506	12,500		118.98%
Water/Sewer	1,859	2,520	2,438	3,000		123.03%
Bldg Utilities/Services - Other	0	0	0	0		
Total Building Utilities/Service	9,137	13,650	12,945	15,500		119.74%
Contingency						
General	1,768	25,000	0	25,000		
Contingency - Other	0	0	0	0		
Total Contingency	1,768	25,000	0	25,000		
Total Expenditures (Operations)	3,793,357	4,220,300	4,075,281	4,467,270		109.62%
Audit Adjustments	(665)					
Total Expenditures (Operations) Reconciled	3,792,692		Pending Audit			
REVENUE - EXPENDITURES (Operations)	958,620	633,655	893,568	490,398		54.88%
EXPENDITURES (Capital)						
Capital Outlay (PSB Renovation Soft Costs)	0	0	0	484,252	Approved by motion 07/21/2021	
Capital Outlay (PSB Renovation Hard Costs)	0	0	0		Pending public bid	
Capital Outlay (Temp Facilities Soft Costs)	0	0	0	130,000	Preliminary estimate	
Capital Outlay (Temp Facilities Hard Costs)	0	0	0		Pending public bid	
Capital Outlay (Equip & Furniture)	10,802	0	0	0	None planned for FY2021-2022	
Capital Outlay (Rolling Stock)	59,863	346,842	346,842	0	None planned for FY2021-2022	
Total Expenditures (Capital)	70,665	346,842	346,842	614,252		
EXPENDITURES TOTAL (Ops & Capital)	3,863,357	4,567,142	4,422,123	5,081,522		114.91%
FUND BALANCE INCREASE OR (DECREASE)	887,955	286,813	546,726	(123,854)		-22.65%

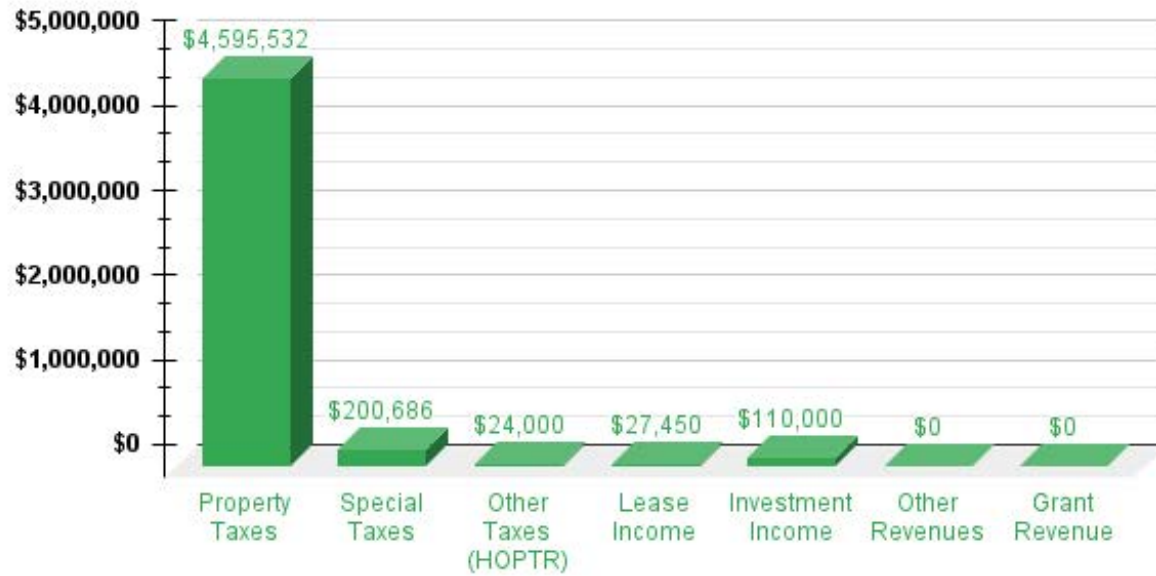
	FY2020 Actual	FY2021 Budget	FY2021 Actual*	FY2022 Budget	FY2022 Budget Notes:	% of Prior Year
FUND BALANCES (End of Year):	6/30/2020		6/30/2021	6/30/2022		
CC County Funds:						
General Fund 300700	5,299,048		6,995,317		Pending Municipal Analyst Study	
Fire Special Tax Fund 300900	210,805		403,145		Pending Municipal Analyst Study	
Capital Reserve Fund 303100	3,722,787		1,873,369		Pending Municipal Analyst Study	
Mechanics Bank Checking Account			109,801		Pending Municipal Analyst Study	
TOTAL FUND BALANCE	9,232,640		9,381,632			
OPEB Balance:						
OPEB Asset	1,459,931				Actuarial update in progress	
OPEB Liability	1,072,175				Actuarial update in progress	
Net OPEB: Liability/(Asset)	(387,756)				Actuarial update in progress	

General Notes On The Budget:

- 1.) *FY2020 Actual column reflects the 06/30/2020 Qbooks amounts but have yet to be reconciled by the audit and County EOY reports.
 - 2.) FY2021 OPEB Amounts will not be available until the next actuarial valuation but the liability is fully funded.
 - 3.) FY2021 Fund Balances shown as of 06/30/2021 per County Funds Report. Reconciled EOY amounts will be listed in the next audit.
 - 4.) Quickbooks tracking for Capital Reserves of Rolling Stock needs to be improved. Coordination by the accountants and a financial planner will facilitate this and a more extensive replacement reserve schedule will be developed in Q2.
For planning purposes, the District's three vehicles include:
 - _Type I Engine = Replaced 5yrs ago; Scheduled replacement in 2031. Budget Capital Inlay of \$76,000 per year.
 - _Type III Engine = Replaced last year; Scheduled replacement in 2036. Budget Capital Inlay of \$70,000 per year.
 - _Command Vehicle = Replaced last year; Scheduled replacement in 2028. Budget Capital Inlay of \$11,000 per year.
- Total Annual Capital Inlay for Rolling Stock = Budget \$157,000 per year.**

KFPD FY2021-2022 Final Budget

Revenue Categories



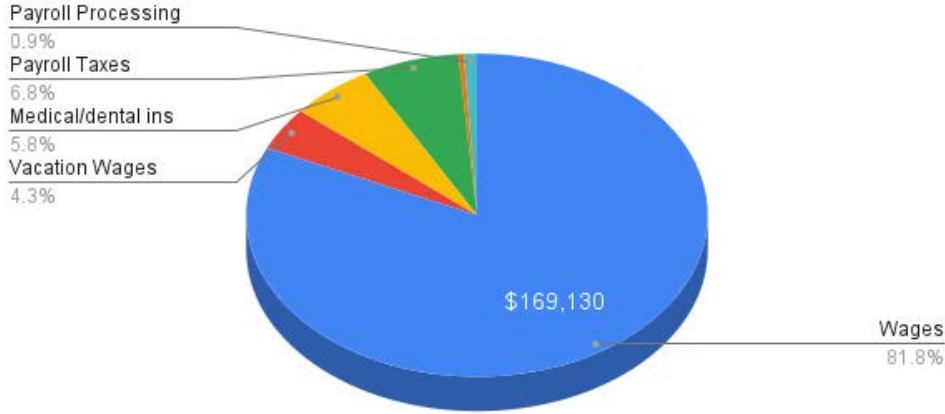
KFPD FY2021-2022 Final Budget

Expenditure Categories



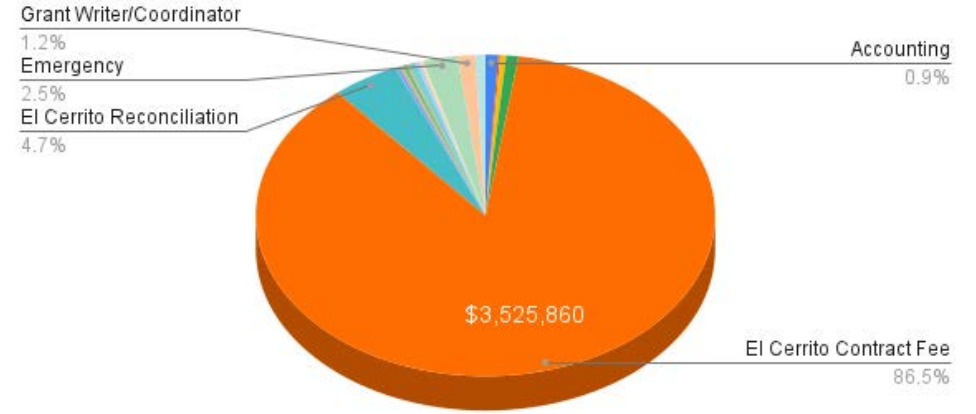
FY 2021-2022 Final Budget

Expenditure Breakdown: Office Wages & Related



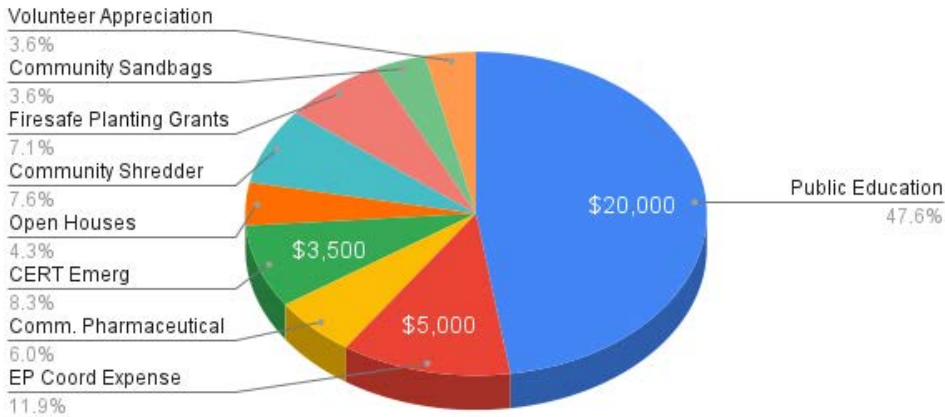
FY 2021-2022 Final Budget

Expenditure Breakdown: Outside Professional Services



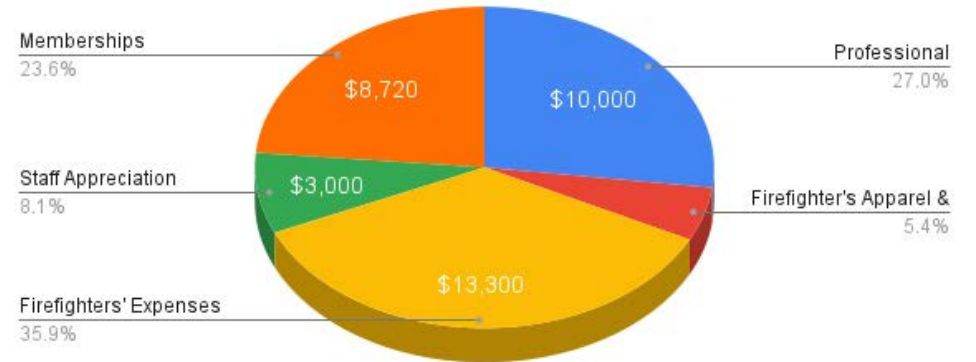
FY 2021-2022 Final Budget

Expenditure Breakdown: Community Service Activities

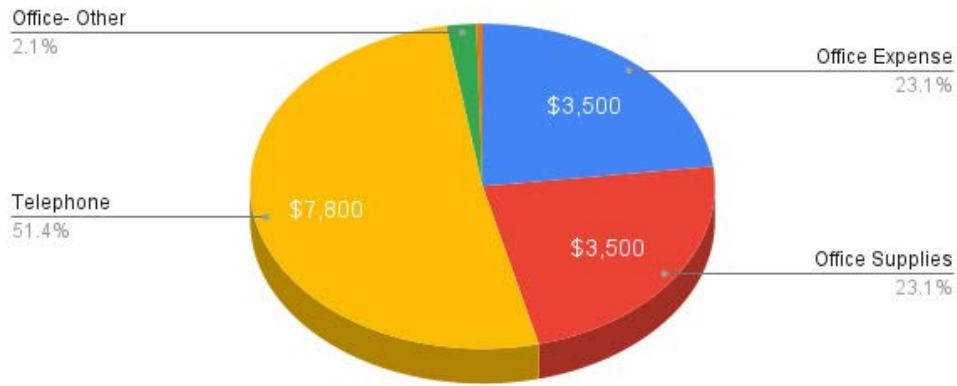


FY 2021-2022 Final Budget

Expenditure Breakdown: District Activities



FY 2021-2022 Final Budget
Expenditure Breakdown: Office



FY 2021-2022 Final Budget
Expenditure Breakdown: Building Maintenance



FY 2021-2022 Final Budget
Expenditure Breakdown: Building Utilities/Service

