



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** September 20, 2023  
**TO:** Board of Directors  
**RE:** Resolution 2023-09 Approving the Final Combined Budget for Revenue, Operating Expenditures, and Capital Improvement Expenditures for FY 2023-2024

**SUBMITTED BY:** Mary A. Morris-Mayorga, Interim General Manager

---

### Recommended Action

Staff recommends that the Board adopt Resolution 2023-09 Approving the Final Combined Budget for Revenue, Operating Expenditures, and Capital Improvement Expenditures for FY 2023-2024 as reviewed by the Finance Committee on September 7<sup>th</sup>.

### Background

The Preliminary Fiscal Year 2023-24 Budget was presented to and discussed with the Finance Committee on June 6, 2023. The committee provided feedback and direction for staff presentation to the Board of Directors on June 21, 2023 where the preliminary budget was adopted.

Since that time, staff has made the following updates with the proposed Fiscal Year 2023-24 Final Budget attached including:

- revenues were updated for June 30, 2023 actuals - property tax and CERBT disbursement;
- expenditures were updated for June 30, 2023 actuals – retiree health benefits and capital/public safety building (PSB);
- expenditure budget estimates were updated – audit, firesafe planting grants, and PSB.

On September 7<sup>th</sup>, the Finance Committee reviewed the budget including the updated financial forecast and requested that the El Cerrito Contract reserves are listed separately which will show the remaining available reserves. Staff has made this update and included a new table on page 15 which shows the flow of reserves.

### Fiscal Impact

The proposed Fiscal Year 2023-24 Final Budget is balanced and sustainable in accordance with the long-term financial forecast.

**Attachments:** Resolution 2023-09 Approving the Final Combined Budget for Revenue, Operating Expenditures, and Capital Improvement Expenditures for FY 2023-2024  
Fiscal Year 2023-2024 Final Budget  
Financial Forecast Update



**RESOLUTION 2023-09**

**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 2023-2024**

**WHEREAS**, the Board of Directors of the Kensington Fire Protection District has developed and adopted by Resolution on June 21, 2023 a preliminary Combined Revenue, Operating Expense and Capital Improvement Budget for Fiscal Year 2023-2024; 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 2023-2024; 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 2023-07 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 2023-2024; and

**WHEREAS**, the laws of the State of California require the Kensington Fire Protection District to adopt a final budget for the 2023-2024 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 2023-2024, 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 20<sup>th</sup> day of September 2023 by the following vote of the Board.

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

---

**Julie Stein, President**

---

**Larry Nagel, Secretary**



# **Kensington Fire Protection District Fiscal Year 2023-2024 Final Budget**



Presented by  
Mary A. Morris-Mayorga, Interim General Manager  
to  
KFPD Finance Committee on June 6, 2023 and September 7, 2023  
and  
KFPD Board of Directors on June 21, 2023 and September 20, 2023



# Kensington Fire Protection District Fiscal Year 2023-2024 Final Budget

## Contents

Budget Message.....	3
Elected and Appointed Officials.....	4
Mission.....	5
District Profile .....	5
District Services.....	6
Service Area Map .....	7
Strategic Planning and Goals .....	8
Fund Structure .....	9
Budget Development.....	9
Budget Detail .....	10
Capital Outlay – Public Safety Building .....	12
Five-Year Financial Forecast.....	13
Fund Balance Projection .....	14
Reserves .....	15
Rolling Stock Reserve.....	15
Fire Protection Contract.....	16
Financial Plan .....	16
Code/Enabling Act.....	16
Gann Limit.....	16
Resources.....	16



## Budget Message

September 20, 2023

To: Board of Directors,  
Kensington Fire Protection District

Members of the Board:

It is my pleasure to present to you the Kensington Fire Protection District ("KFPD") Final Budget for Fiscal Year 2023-2024. 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 continued to make significant improvements in service delivery over the past fiscal year, including:

- Updated long-term financial forecast for operational, emergency, and capital reserves;
- Embarking on the Public Safety Building Seismic Renovation Project and completion of the Temporary Fire Station 55;
- Broadening emergency preparedness with establishment of subcommittees that focus on public outreach and volunteering;
- Returning to in-person meetings and Implementing hybrid meeting options in accordance with the Brown Act; and
- Continuing the cooperative administrative relationship between the KFPD and KPPCSD.

To further expand on those achievements, the FY 2023-24 [Final Preliminary](#) Budget will enable further improvements while providing responsible stewardship of the district's resources. The budget is developed in accordance with the Guiding Principles which were developed several years ago which are listed on Page 8.

I would like to express my appreciation to the Board for their continued support and tireless leadership of such a critical organization. As always, we welcome and encourage public input and feedback on the budget to ensure that it is reader-friendly and provides useful information on the District's programs and services.

Respectfully submitted,

Mary A. Morris-Mayorga  
Interim General Manager

## Elected and Appointed Officials

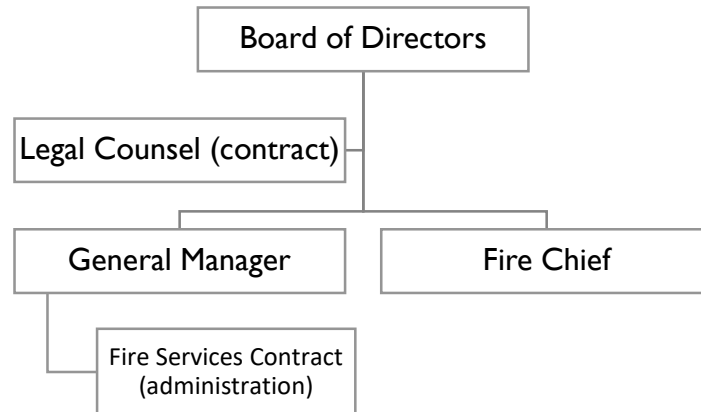
### Board of Directors

	<u>Term Expires</u>
Julie Stein, President	December 2027
Daniel Levine, Vice President	December 2027
Larry Nagel, Secretary	December 2024
Don Dommer	December 2024
Jim Watt	December 2027

### Appointed

General Manager (Interim) Mary Morris-Mayorga  
Fire Chief Eric Saylor

## Organization Chart



## Committees

### Emergency Preparedness Committee:

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

### Finance Committee:

Directors: Julie Stein and Jim Watt

## 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 Interim General Manager (GM), Mary Morris-Mayorga while the search is in progress for a permanent General Manager. Salary information for the District's GM can be found at: [www.publicpay.ca.gov](http://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](http://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:

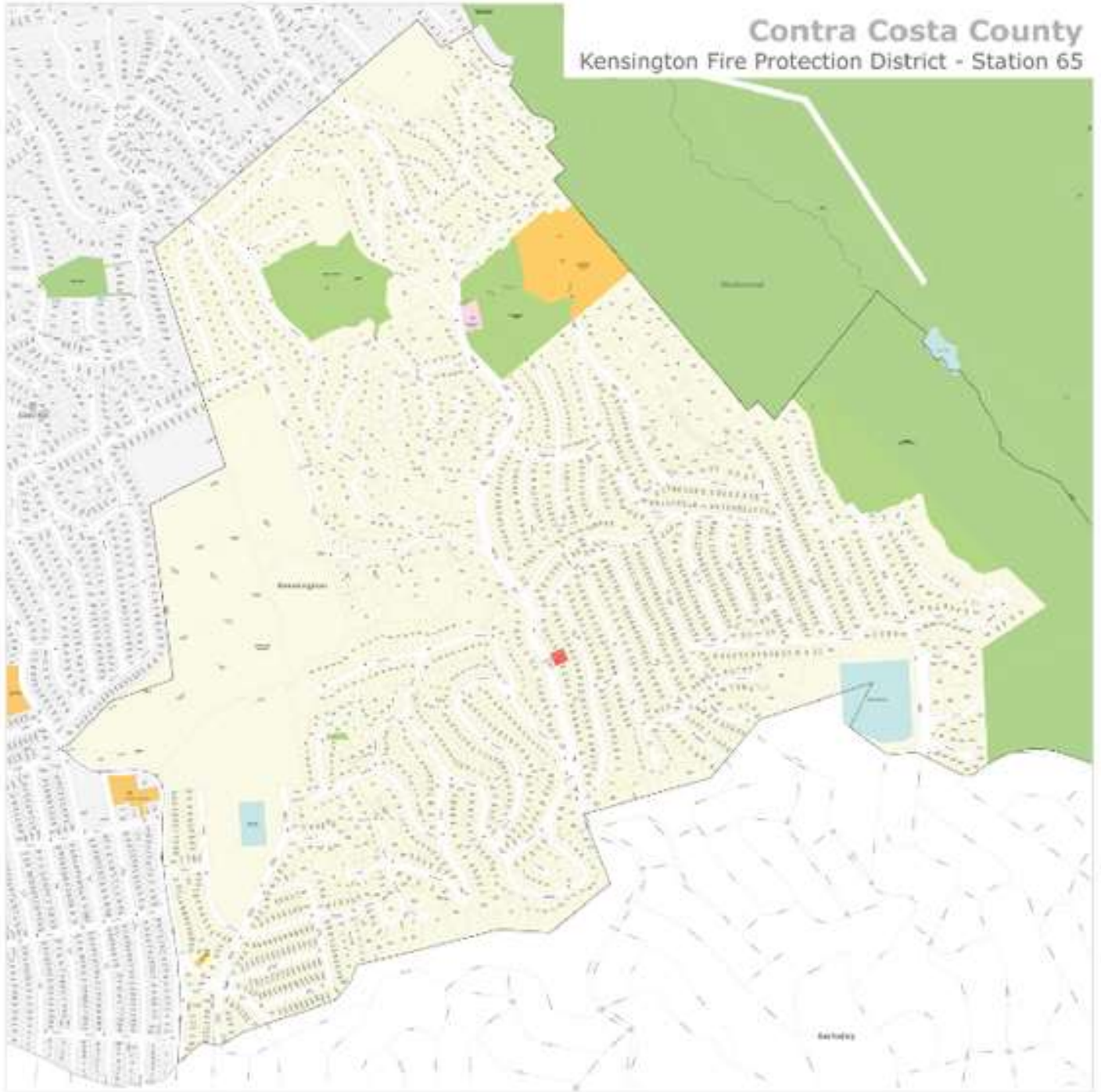
- *Chief Officers* = 02
- *Fire Officers* = 19
- *Firefighter II* = 32
- *Firefighter I* = 36
- *Driver Operator* = 32
- *Rescue Systems* = 35
- *Paramedic* = 19
- *Technical Rescue* = 14
- *CERT Instructors* = 08

### 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 goal setting session was held on January 20, 2021 as part of establishing the goals and objectives for the first year with the new General Manager. Prior to that, at a strategy planning session held on May 6, 2015, 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.*

Long-term goals are contained within *Policy 0010 – Goals*:

- Establish a wildland/urban interface fire prevention effort through an emphasis on public education while establishing vegetation management standards and legal enforcement procedures of implementation in subsequent years.
- Maintain a Fire Hazard Reduction Program to work with the East Bay Regional Park District along the Kensington interface.
- Maintain enhanced personnel skill levels in wildland firefighting and incident command by continued participation in area-wide wildland fire response training exercises.
- Maintain Fire Station No. 65's functional adequacy and seismic structural integrity.
- Manage and implement capital projects to provide adequate fire flow throughout Kensington.
- Provide a comprehensive maintenance and certification test program to ensure readiness of complex fire apparatus and equipment.
- Provide hazardous materials response training to meet annual mandated requirements and to ensure efficient operations with the Richmond Fire Department Hazardous Materials Response Team.
- Maintain the earthquake and disaster preparedness program by supporting the Community Emergency Response Team (CERT).
- Continuously update disaster planning by utilizing support from the City of El Cerrito and their planning process.
- Continued implementation of upgraded computer-based systems for records and reports.
- Continuously improve access to and utilization of fire service weather information network.
- Fully implement the fire protection contract with the City of El Cerrito and respond to other cost-saving and service-enhancing opportunities for functional integration of fire services with surrounding jurisdictions.
- Maintain a program to identify and obtain grant funding to support and enhance the District's fire protection services.
- Prudently manage District funds.

## 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 Development

### Guiding Principles

1. Open and transparent – all components of the budget are available to the public with reporting that supports and enhances.
2. Strategic – delivery of District services and programs aligns with the mission and strategic goals and priorities.
3. Sustainable – a ten-year long-term financial plan demonstrates availability of resources for service delivery.
4. Resilience – future fiscal contingencies and risks are identified, assessed and prudently planned for through reserves or other measures.
5. Realistic – budget amounts are based upon the best information available.
6. Integrity and quality – budgetary forecasts and actual results are subject to quality assurance including independent audit.
7. Performance – evaluation of services and programs will be integral to the budget process.

### 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>

## Budget Detail

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget
<b>REVENUE</b>				
Property Taxes	4,783,334	4,739,500	5,264,470	5,475,049
Special Taxes	204,418	200,752	200,752	201,000
Other Taxes (HOPTR)	24,612	24,000	24,000	25,000
Lease Income	36,603	3,050	3,050	3,050
Investment Income	14,188	20,000	250,000	216,110
CERBT Disbursement	40,282	80,000	67,617	68,000
Other Revenue	388,159	-	-	2,000
Grant Revenue	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,491,596</b>	<b>\$ 5,067,302</b>	<b>\$ 5,809,889</b>	<b>\$ 5,990,208</b>
<b>EXPENDITURES</b>				
<b>SALARIES AND BENEFITS</b>				
<u>Office Wages &amp; Related</u>				
Regular Wages	139,936	144,416	144,355	148,686
Vacation/Holiday/Sick Leave	9,182	23,182	4,687	5,000
Medical/Dental Insurance	13,000	12,000	6,000	6,180
Payroll Taxes	11,990	13,304	12,992	13,382
Workers Compensation/Life Insurance	759	650	1,760	1,813
Payroll Processing	1,971	2,500	2,472	2,545
<b>Total Office Wages &amp; Related Costs</b>	<b>176,838</b>	<b>196,052</b>	<b>172,266</b>	<b>177,606</b>
<u>Retiree Medical Benefits</u>				
PERS Medical	54,507	72,500	53,756	52,000
CalPERS Settlement	18,090	-	-	-
Delta Dental	11,385	14,000	10,437	12,000
Vision Care	3,877	4,100	3,425	4,000
<b>Total Retiree Medical Benefits</b>	<b>87,859</b>	<b>90,600</b>	<b>67,618</b>	<b>68,000</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$ 264,697</b>	<b>\$ 286,652</b>	<b>\$ 239,884</b>	<b>\$ 245,606</b>
<u>Outside Professional Services</u>				
Accounting	37,045	36,000	36,000	37,080
Actuarial Valuation	3,000	5,600	5,600	2,800
Audit	16,000	16,000	16,000	20,000
Bank Fees	37	25	25	50
Contra Costa County Expenses	53,644	38,000	38,000	39,520
El Cerrito Contract Fees	3,525,871	3,843,483	3,843,483	4,146,968
El Cerrito Reconciliation	204,642	123,165	123,165	77,554
IT Services and Equipment	723	15,000	15,000	2,500
Fire Abatement Contract	-	5,000	5,000	5,250
Fire Engineer Plan Review	688	3,000	3,000	3,000
Risk Management Insurance	1,159	19,000	21,258	23,384
LAFCO Fees	2,078	5,000	2,100	2,100
Legal Fees	10,595	20,000	20,000	20,600
Operational Consultant	-	-	19,000	5,000
Recruitment	-	-	23,975	14,925
Temporary Services	-	-	-	-
Water System Improvements	-	10,000	-	10,000
Website Development/Maintenance	3,227	4,500	3,500	3,120
Wildland Vegetation Maintenance	4,000	7,600	7,600	7,828
Other Outside Professional Services	-	-	-	-
Emergency Preparedness Coordinator	100,000	105,200	105,200	108,356
Grant Writer/Coordinator	6,548	50,000	31,000	15,000
Nixle (Everbridge) Fees	3,183	4,000	4,000	4,120
Long-Term Financial Planner	29,194	5,000	5,000	2,500
<b>Total Outside Professional Services</b>	<b>\$ 4,001,634</b>	<b>\$ 4,315,573</b>	<b>\$ 4,327,906</b>	<b>\$ 4,551,655</b>

Budget Detail (cont'd)

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget
<u>Community Service Activities</u>				
Public Education	17,762	30,000	20,000	20,000
EP Coordinator Expense Account	-	1,000	1,000	1,000
Community Pharmaceutical Drop-Off	-	2,500	2,500	2,500
CERT Emergency Kits/Sheds/Prep	-	4,000	4,000	4,120
Open Houses	-	1,800	1,800	2,000
Community Shredder	5,608	5,000	5,000	5,500
DFSC Matching Grants	-	-	-	-
Firesafe Planting Grants	1,360	25,000	-	25,000
Demonstration Garden	-	-	-	-
Community Sandbags	1,729	1,900	2,962	2,000
Volunteer Appreciation	450	500	500	500
Community Service - Other	-	500	500	500
<b>Total Community Service Activities</b>	<b>\$ 26,909</b>	<b>\$ 72,200</b>	<b>\$ 38,262</b>	<b>\$ 63,120</b>
<u>District Activities</u>				
Equipment	1,697	-	-	-
Vehicle Maintenance	5,501	-	-	-
Professional Development	3,324	10,000	10,000	5,000
Election	-	7,500	5,600	-
Firefighter's Apparel & PPE	-	2,000	2,000	1,500
Firefighter's Expenses	9,141	30,000	30,000	5,000
Staff Appreciation	93	3,000	3,000	2,500
Memberships	7,615	9,000	9,505	9,500
<b>Total District Activities</b>	<b>\$ 27,371</b>	<b>\$ 61,500</b>	<b>\$ 60,105</b>	<b>\$ 23,500</b>
<u>Office</u>				
Office Expenses	3,846	5,000	4,811	58,000
Office Supplies	694	2,000	1,000	1,030
Telephones	8,720	8,000	8,000	8,240
Office - Other	-	500	500	515
Office - Equipment	-	-	1,189	5,000
<b>Total Office</b>	<b>\$ 13,260</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>	<b>\$ 72,785</b>
<u>Building Maintenance</u>				
Gardening Services	2,275	4,000	500	500
Building Alarm	1,264	1,500	1,500	1,500
Medical Waste Disposal	2,141	7,500	7,500	2,200
Janitorial Services	2,208	2,000	800	200
Miscellaneous Maintenance	6,592	9,000	9,365	2,000
<b>Total Building Maintenance</b>	<b>\$ 14,480</b>	<b>\$ 24,000</b>	<b>\$ 19,665</b>	<b>\$ 6,400</b>
<u>Building Utilities/Service</u>				
Gas and Electric	11,852	13,000	13,000	14,300
Water/Sewer	4,118	4,000	4,000	4,120
Building Utilities/Services - Other	-	-	2,123	3,940
<b>Total Building Utilities/Service</b>	<b>\$ 15,970</b>	<b>\$ 17,000</b>	<b>\$ 19,123</b>	<b>\$ 22,360</b>
<b>Contingency</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</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>\$ 5,005,426</b>
<b>NET OPERATING SURPLUS/(SHORTFALL)</b>	<b>\$ 1,127,275</b>	<b>\$ 249,877</b>	<b>\$ 1,064,444</b>	<b>\$ 984,783</b>

### Budget Detail (cont'd)

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget
<b>CAPITAL EXPENDITURES</b>				
Rolling Stock Set-aside ( <i>Transfer from General Fund to</i>		-	202,800	210,912
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
<b>Total Capital Expenditures</b>	<b>\$ 551,601</b>	<b>\$ 3,606,440</b>	<b>\$ 2,424,022</b>	<b>\$ 5,935,993</b>
<b>DEBT SERVICE*</b>	<b>\$ (19,994)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,912</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,895,928</b>		<b>\$ 7,169,467</b>	<b>\$11,029,331</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 595,668</b>	<b>\$ (3,356,563)</b>	<b>\$ (1,359,578)</b>	<b>\$ (5,039,122)</b>
Building Loan Drawdown	-	-	1,926,120	-
<b>ENDING FUND BALANCE</b>	<b>10,003,964</b>		<b>10,570,506</b>	<b>5,531,384</b>

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%)

### Capital Outlay – Public Safety Building

	Original Project Budget	Project Budget Revised 6/30/2023	Notes:
<u>Public Safety Building:</u>			
Construction	\$ 5,475,000	\$ 5,882,253	Incl approved change orders
PSB Renovation Design/Engineering	600,000	774,740	
Permits/Inspection/Testing		141,017	
Construction/Project Management		394,987	
Furniture, Fixtures, and Equipment		200,000	
Legal Counsel		130,000	
<u>Temporary Fire Station:</u>			
Construction Cost	740,000	595,453	
Design/Engineering/Project Management	90,000	107,573	
Relocation/FFE/Etc Estimate	300,000		
Relocation		221,566	Incl storage/sublet
Sub-Total:	<u>\$ 7,205,000</u>	<u>\$ 8,447,589</u>	
Project Contingency Allowance	<u>720,000</u>	<u>550,000</u>	
Total Project Budget	<u><u>\$ 7,925,000</u></u>	<u><u>\$ 8,997,589</u></u>	

## Five-Year Financial Forecast

	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>								
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
Special Taxes	204,418	200,752	200,752	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	24,612	24,000	24,000	25,000	25,000	25,000	25,000	25,000
Lease Income	36,603	3,050	3,050	3,050	-	-	-	-
Investment Income	14,188	20,000	250,000	216,110	138,285	137,168	144,715	147,723
CERBT Disbursement	40,282	80,000	67,617	68,000	68,000	68,000	68,000	68,000
Other Revenue	388,159	-	-	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,491,596</b>	<b>\$ 5,067,302</b>	<b>\$ 5,809,889</b>	<b>\$ 5,990,208</b>	<b>\$ 6,128,335</b>	<b>\$ 6,354,981</b>	<b>\$ 6,599,400</b>	<b>\$ 6,848,755</b>
<b>EXPENDITURES</b>								
<u>Salaries and Benefits</u>								
Office Wages and Related Costs	176,838	196,052	172,266	177,606	189,810	197,403	205,299	213,511
Retiree Medical Benefits	87,859	90,600	67,618	68,000	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>\$ 245,606</b>	<b>\$ 257,810</b>	<b>\$ 265,403</b>	<b>\$ 273,299</b>	<b>\$ 281,511</b>
<u>Outside Professional Services</u>								
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
El Cerrito Reconciliation	204,642	123,165	123,165	77,554	125,000	125,000	125,000	125,000
Other Outside Professional Services	271,121	348,925	361,258	327,133	315,000	322,852	335,519	344,424
<b>Total Outside Professional Services</b>	<b>\$ 4,001,634</b>	<b>\$ 4,315,573</b>	<b>\$ 4,327,906</b>	<b>\$ 4,551,655</b>	<b>\$ 4,918,725</b>	<b>\$ 5,284,875</b>	<b>\$ 5,684,505</b>	<b>\$ 6,111,328</b>
Community Service Activities	\$ 26,909	\$ 72,200	\$ 38,262	\$ 63,120	\$ 33,294	\$ 33,521	\$ 33,702	\$ 33,912
District Activities	\$ 27,371	\$ 61,500	\$ 60,105	\$ 23,500	\$ 29,380	\$ 24,500	\$ 30,674	\$ 25,000
Office Expenses	\$ 13,260	\$ 15,500	\$ 15,500	\$ 72,785	\$ 15,279	\$ 15,737	\$ 16,209	\$ 16,695
Building Maintenance	\$ 14,480	\$ 24,000	\$ 19,665	\$ 6,400	\$ 13,685	\$ 13,805	\$ 14,495	\$ 14,495
Building Utilities/Service	\$ 15,970	\$ 17,000	\$ 19,123	\$ 22,360	\$ 23,914	\$ 25,614	\$ 27,475	\$ 29,514
Contingency	\$ -	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 4,364,321</b>	<b>\$ 4,817,425</b>	<b>\$ 4,745,445</b>	<b>\$ 5,005,426</b>	<b>\$ 5,312,086</b>	<b>\$ 5,683,455</b>	<b>\$ 6,100,359</b>	<b>\$ 6,532,455</b>
<b>NET OPERATING SURPLUS/(SHORTFALL)</b>	<b>\$ 1,127,275</b>	<b>\$ 249,877</b>	<b>\$ 1,064,444</b>	<b>\$ 984,783</b>	<b>\$ 816,249</b>	<b>\$ 671,526</b>	<b>\$ 499,041</b>	<b>\$ 316,301</b>
Capital Expenditures - Rolling Stock Set-aside	\$ -	\$ -	\$ 202,800	\$ 210,912	\$ 719,348	\$ 228,122	\$ 237,247	\$ 246,737
Capital Expenditures - Equip/Furniture	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Public Safety Building	\$ 551,286	\$ 3,606,440	\$ 2,221,222	\$ 5,725,081	-	-	-	-
Debt Service	\$ (19,994)	\$ -	\$ -	\$ 87,912	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,895,928</b>	<b>\$ 8,423,865</b>	<b>\$ 7,169,467</b>	<b>\$ 11,029,331</b>	<b>\$ 6,173,005</b>	<b>\$ 6,053,101</b>	<b>\$ 6,479,084</b>	<b>\$ 6,920,620</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 595,668</b>	<b>\$ (3,356,563)</b>	<b>\$ (1,359,578)</b>	<b>\$ (5,039,122)</b>	<b>\$ (44,669)</b>	<b>\$ 301,879</b>	<b>\$ 120,317</b>	<b>\$ (71,864)</b>
Building Loan Drawdown	-	-	1,926,120	-	-	-	-	-
<i>*Includes Franchise Fee and Capital Funds</i>								
<b>FUND BALANCE (June 30)</b>	<b>\$ 10,003,964</b>	<b>\$ -</b>	<b>\$ 10,570,506</b>	<b>\$ 5,531,384</b>	<b>\$ 5,486,714</b>	<b>\$ 5,788,594</b>	<b>\$ 5,908,910</b>	<b>\$ 5,837,046</b>

## Fund Balance Projection

	Revenue	Expenditures	Transfers In/ (Transfers Out)	Other Financing Sources	Change in Fund Balance	Beginning Fund Balance	Ending Fund Balance
<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	4,906	514,583	-	-	(509,677)	3,821,952	3,312,275
<b>Total</b>	<b>5,491,596</b>	<b>4,895,928</b>	<b>-</b>	<b>-</b>	<b>595,668</b>	<b>9,408,296</b>	<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	-	2,221,222	202,800	1,926,120	(92,302)	3,312,275	3,219,973
<b>Total</b>	<b>5,809,889</b>	<b>7,169,467</b>	<b>-</b>	<b>1,926,120</b>	<b>566,542</b>	<b>10,003,964</b>	<b>10,570,506</b>
<b><u>FY 2023-24 (Budget)</u></b>							
General Fund - Operating	5,789,208	8,674,252	(9,912)	-	(2,894,955)	7,350,533	2,343,317
General Fund - El Cerrito							2,112,261
General Fund - PSB	-	3,370,002					
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	2,355,079	210,912	-	(2,144,167)	3,219,973	1,075,806
<b>Total</b>	<b>5,990,208</b>	<b>14,399,333</b>	<b>-</b>	<b>-</b>	<b>(5,039,122)</b>	<b>3,219,973</b>	<b>5,531,384</b>
<b><u>FY 2024-25 (Projected)</u></b>							
General Fund	5,927,335	6,173,005	(18,348)	-	(264,017)	2,343,317	2,079,299
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	-	219,348	-	219,348	1,075,806	1,295,154
<b>Total</b>	<b>6,128,335</b>	<b>6,173,005</b>	<b>-</b>	<b>-</b>	<b>(44,669)</b>	<b>3,419,123</b>	<b>3,374,453</b>
<b><u>FY 2025-26 (Projected)</u></b>							
General Fund	6,153,981	6,053,101	(27,122)	-	73,757	2,079,299	2,153,057
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	-	228,122	-	228,122	1,295,154	1,523,276
<b>Total</b>	<b>6,354,981</b>	<b>6,053,101</b>	<b>-</b>	<b>-</b>	<b>301,879</b>	<b>3,374,453</b>	<b>3,676,333</b>
<b><u>FY 2026-27 (Projected)</u></b>							
General Fund	6,398,400	6,479,084	(36,247)	-	(116,930)	2,153,057	2,036,126
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	-	237,247	-	237,247	1,523,276	1,760,523
<b>Total</b>	<b>6,599,400</b>	<b>6,479,084</b>	<b>-</b>	<b>-</b>	<b>120,317</b>	<b>3,676,333</b>	<b>3,796,649</b>
<b><u>FY 2027-28 (Projected)</u></b>							
General Fund	6,647,755	6,920,620	(45,737)	-	(318,601)	2,036,126	1,717,525
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	-	246,737	-	246,737	1,760,523	2,007,260
<b>Total</b>	<b>6,848,755</b>	<b>6,920,620</b>	<b>-</b>	<b>-</b>	<b>(71,864)</b>	<b>3,796,649</b>	<b>3,724,785</b>

September 1, 2023



## Reserves

	FY 2023 Projected	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget
<b>Operating</b>						
Beginning Balance	\$ 6,691,689	\$ 7,350,533	\$ 4,455,578	\$ 4,191,560	\$ 4,265,318	\$ 4,148,387
Revenues	5,809,889	5,990,208	6,128,335	6,354,981	6,599,400	6,848,755
Expenditures	(4,948,245)	(8,674,252)	(6,173,005)	(6,053,101)	(6,479,084)	(6,920,620)
Transfer In						
Transfer Out-Capital	(202,800)	(210,912)	(219,348)	(228,122)	(237,247)	(246,737)
<b>Ending Balance</b>	<b>\$ 7,350,533</b>	<b>\$ 4,455,578</b>	<b>\$ 4,191,560</b>	<b>\$ 4,265,318</b>	<b>\$ 4,148,387</b>	<b>\$ 3,829,786</b>
<i>Restricted for El Cerrito Contract</i>	\$ 1,983,324	\$ 2,112,261	\$ 2,301,863	\$ 2,481,012	\$ 2,674,493	\$ 2,883,452
<i>Operating Reserves Available</i>	\$ 5,367,209	\$ 2,343,317	\$ 1,889,697	\$ 1,784,306	\$ 1,473,894	\$ 946,334
<b>Capital Outlay</b>						
Beginning Balance	\$ 3,312,275	\$ 3,219,973	\$ 1,075,806	\$ 1,295,154	\$ 1,523,276	\$ 1,760,523
Revenues	1,926,120	0	0	0	0	0
Expenditures	(2,221,222)	(2,355,079)	0	0	0	0
Transfer In	202,800	210,912	219,348	228,122	237,247	246,737
Transfer Out						
<b>Ending Balance</b>	<b>\$ 3,219,973</b>	<b>\$ 1,075,806</b>	<b>\$ 1,295,154</b>	<b>\$ 1,523,276</b>	<b>\$ 1,760,523</b>	<b>\$ 2,007,260</b>
<b>Combined Reserve Balances</b>	<b>\$ 10,570,506</b>	<b>\$ 5,531,384</b>	<b>\$ 5,486,714</b>	<b>\$ 5,788,594</b>	<b>\$ 5,908,910</b>	<b>\$ 5,837,046</b>
<i>Restricted for Other Post Employment Benefits (OPEB) - health, dental, vision</i>						
<b>CERBT</b>						
Beginning Balance	\$ 1,317,787	\$ 1,324,373	\$ 1,345,630	\$ 1,369,662	\$ 1,396,991	\$ 1,427,350
Revenues	88,687	89,130	90,561	92,178	94,017	96,061
Expenditures	(82,101)	(67,873)	(66,529)	(64,849)	(63,658)	(62,429)
Transfer In						
Transfer Out						
<b>Ending Balance</b>	<b>\$ 1,324,373</b>	<b>\$ 1,345,630</b>	<b>\$ 1,369,662</b>	<b>\$ 1,396,991</b>	<b>\$ 1,427,350</b>	<b>\$ 1,460,982</b>

## Rolling Stock Reserve

Fiscal Year Ending	Set-Asides				Outlays				Reserve			
	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

## 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, 2019, and 2022. The full contract is available here: [Kensington-El Cerrito Fire Services Contract](#)

FY 2023-2024 Contract Amount (unreconciled)	\$ 4,146,968.14
FY 2022-2023 Budget to Actual Contract Reconciliation	77,553.80
FY 2023-2024 Proposed Contract Fee	<u>\$ 4,224,521.94</u>

Contract % Increase 7.90%

## Financial Plan

The district engaged NHA Advisors in October 2021 for strategic financial planning of the district's operational, capital, and emergency reserves. In preparing for the budget and updated public safety building renovation project cost, the district contracted with Bill Zenoni to update the financial forecast to demonstrate continued sustainability even following completion of the project. The final projection for the Public Safety Building Renovation Project, and associated costs, is attached.

As property taxes comprise the main revenue for the District, it is important to understand that Contra Costa is a Teeter County; therefore, apportions property taxes to all jurisdictions even though 100% of the payments have not been collected yet. As an example, if the District needed funds for expenditures prior to the next tax payment the County would fund these in advance which is recorded/reflected in the County Treasury and related finance system. The basic concept of the Teeter Plan was first introduced by Mr. Desmond Teeter, who was the Auditor-Controller of Contra Costa County. More than 90% of California counties have adopted and participate in some version of this plan.

## Code/Enabling Act

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

## Gann Limit

Fiscal Year 2022-2023 Limit	\$ 5,507,566
Per Capita Personal Income Ratio	1.0444
Population % Change Ratio	0.9964
Fiscal Year 2023-2024 Limit	<u>\$ 5,731,394</u>

## Resources

[KFPD District Policies](#)

[Districts Make the Difference](#)

[California Special Districts Association](#)

# KENSINGTON FIRE PROTECTION DISTRICT

## FIVE YEAR FINANCIAL FORECAST - Summary

September 2023

	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	3,050	-	-	-	-
Investment Income	20,000	250,000	216,110	138,285	137,168	144,715	147,723
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>\$ 5,990,208</b>	<b>\$ 6,128,335</b>	<b>\$ 6,354,981</b>	<b>\$ 6,599,400</b>	<b>\$ 6,848,755</b>
<b>EXPENDITURES</b>							
<u>Salaries and Benefits</u>							
Office Wages and Related Costs	196,052	172,266	177,606	189,810	197,403	205,299	213,511
Retiree Medical Benefits	90,600	67,618	68,000	68,000	68,000	68,000	68,000
Total Salaries and Benefits	\$ 286,652	\$ 239,884	\$ 245,606	\$ 257,810	\$ 265,403	\$ 273,299	\$ 281,511
<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	327,133	315,000	322,852	335,519	344,424
Total Outside Professional Services	\$ 4,315,573	\$ 4,327,906	\$ 4,551,655	\$ 4,918,725	\$ 5,284,875	\$ 5,684,505	\$ 6,111,328
Community Service Activities	\$ 72,200	\$ 38,262	\$ 63,120	\$ 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	\$ 72,785	\$ 15,279	\$ 15,737	\$ 16,209	\$ 16,695
Building Maintenance	\$ 24,000	\$ 19,665	\$ 6,400	\$ 13,685	\$ 13,805	\$ 14,495	\$ 14,495
Building Utilities/Service	\$ 17,000	\$ 19,123	\$ 22,360	\$ 23,914	\$ 25,614	\$ 27,475	\$ 29,514
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>\$ 5,005,426</b>	<b>\$ 5,312,086</b>	<b>\$ 5,683,455</b>	<b>\$ 6,100,359</b>	<b>\$ 6,532,455</b>
<b>NET OPERATING SURPLUS/(SHORTFALL)</b>	<b>\$ 249,877</b>	<b>\$ 1,064,444</b>	<b>\$ 984,783</b>	<b>\$ 816,249</b>	<b>\$ 671,526</b>	<b>\$ 499,041</b>	<b>\$ 316,301</b>
Capital Expenditures - Rolling Stock Set-aside	\$ -	\$ 202,800	\$ 210,912	\$ 719,348	\$ 228,122	\$ 237,247	\$ 246,737
Capital Expenditures - Equip/Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Public Safety Building	\$ 3,606,440	\$ 2,221,222	\$ 5,725,081	\$ -	\$ -	\$ -	\$ -
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>\$ 11,029,331</b>	<b>\$ 6,173,005</b>	<b>\$ 6,053,101</b>	<b>\$ 6,479,084</b>	<b>\$ 6,920,620</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (3,356,563)</b>	<b>\$ (1,359,578)</b>	<b>\$ (5,039,122)</b>	<b>\$ (44,669)</b>	<b>\$ 301,879</b>	<b>\$ 120,317</b>	<b>\$ (71,864)</b>
Building Loan Drawdown	-	1,926,120	-	-	-	-	-
<b>FUND BALANCE (June 30)</b>	<b>\$ -</b>	<b>\$ 10,570,506</b>	<b>\$ 5,531,384</b>	<b>\$ 5,486,714</b>	<b>\$ 5,788,594</b>	<b>\$ 5,908,910</b>	<b>\$ 5,837,046</b>



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

September 2023

	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>
Legal Fees	20,000	20,000	20,600	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	
Recruitment	-	23,975	14,925	-	-	-	-	
Temporary Services	-	-	-	-	-	-	-	
Water System Improvements	10,000	-	10,000	10,000	10,000	10,000	10,000	Assume no additional costs
Website Development/Maintenance	4,500	3,500	3,120	3,120	3,120	3,120	3,120	Flat
Wildland Vegetation Maintenance	7,600	7,600	7,828	8,063	8,305	8,554	8,810	3% annual increase
Other Outside Professional Services	-	-	-	-	-	-	-	
Emergency Preparedness Coordinator	105,200	105,200	108,356	111,607	114,955	118,404	121,956	3% annual increase
Grant Writer/Coordinator	50,000	31,000	15,000	15,000	15,000	15,000	15,000	
Nixle (Everbridge) Fees	4,000	4,000	4,120	4,120	4,120	4,120	4,120	3% annual increase
Long-Term Financial Planner	5,000	5,000	2,500	2,500	2,500	2,500	2,500	
<b>Total Outside Professional Services</b>	<b>\$ 4,315,573</b>	<b>\$ 4,327,906</b>	<b>\$ 4,551,655</b>	<b>\$ 4,918,725</b>	<b>\$ 5,284,875</b>	<b>\$ 5,684,505</b>	<b>\$ 6,111,328</b>	
<u>Community Service Activities</u>								
Public Education	30,000	20,000	20,000	15,000	15,000	15,000	15,000	Reduce after FY 2023-24
EP Coordinator Expense Account	1,000	1,000	1,000	1,000	1,000	1,000	1,000	Flat
Community Pharmaceutical Drop-Off	2,500	2,500	2,500	2,500	2,500	2,500	2,500	Flat
CERT Emergency Kits/Sheds/Prep	4,000	4,000	4,120	4,244	4,371	4,502	4,637	3% annual increase
Open Houses	1,800	1,800	2,000	2,000	2,000	2,000	2,000	Flat
Community Shredder	5,000	5,000	5,500	5,500	5,500	5,500	5,500	Flat
DFSC Matching Grants	-	-	-	-	-	-	-	
Firesafe Planting Grants	25,000	-	25,000	-	-	-	-	
Demonstration Garden	-	-	-	-	-	-	-	
Community Sandbags	1,900	2,962	2,000	2,000	2,000	2,000	2,000	Flat
Volunteer Appreciation	500	500	500	550	600	650	700	
Community Service - Other	500	500	500	500	550	550	575	
<b>Total Community Service Activities</b>	<b>\$ 72,200</b>	<b>\$ 38,262</b>	<b>\$ 63,120</b>	<b>\$ 33,294</b>	<b>\$ 33,521</b>	<b>\$ 33,702</b>	<b>\$ 33,912</b>	
<u>District Activities</u>								
Equipment	-	-	-	-	-	-	-	
Vehicle Maintenance	-	-	-	-	-	-	-	
Professional Development	10,000	10,000	5,000	5,000	5,000	5,000	5,000	
Election	7,500	5,600	-	5,880	-	6,174	-	5% increase every other year
Firefighter's Apparel & PPE	2,000	2,000	1,500	1,500	2,000	2,000	2,000	
Firefighter's Expenses	30,000	30,000	5,000	5,000	5,000	5,000	5,000	
Staff Appreciation	3,000	3,000	2,500	2,500	3,000	3,000	3,500	
Memberships	9,000	9,505	9,500	9,500	9,500	9,500	9,500	
<b>Total District Activities</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	5,000	4,811	58,000	5,200	5,356	5,517	5,682	3% annual increase
Office Supplies	2,000	1,000	1,030	1,061	1,093	1,126	1,159	3% annual increase
Telephones	8,000	8,000	8,240	8,487	8,742	9,004	9,274	3% annual increase

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

September 2023

	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
Office - Other	500	500	515	530	546	563	580
Office - Equipment	-	1,189	5,000	-	-	-	-
<b>Total Office</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>	<b>\$ 72,785</b>	<b>\$ 15,279</b>	<b>\$ 15,737</b>	<b>\$ 16,209</b>	<b>\$ 16,695</b>
<b><u>Building Maintenance</u></b>							
Gardening Services	4,000	500	500	2,400	2,520	2,646	2,646
Building Alarm	1,500	1,500	1,500	1,575	1,575	1,654	1,654
Medical Waste Disposal	7,500	7,500	2,200	2,310	2,310	2,426	2,426
Janitorial Services	2,000	800	200	2,400	2,400	2,520	2,520
Miscellaneous Maintenance	9,000	9,365	2,000	5,000	5,000	5,250	5,250
<b>Total Building Maintenance</b>	<b>\$ 24,000</b>	<b>\$ 19,665</b>	<b>\$ 6,400</b>	<b>\$ 13,685</b>	<b>\$ 13,805</b>	<b>\$ 14,495</b>	<b>\$ 14,495</b>
<b><u>Building Utilities/Service</u></b>							
Gas and Electric	13,000	13,000	14,300	15,730	17,303	19,033	20,937
Water/Sewer	4,000	4,000	4,120	4,244	4,371	4,502	4,637
Building Utilities/Services - Other	-	2,123	3,940	3,940	3,940	3,940	3,940
<b>Total Building Utilities/Service</b>	<b>\$ 17,000</b>	<b>\$ 19,123</b>	<b>\$ 22,360</b>	<b>\$ 23,914</b>	<b>\$ 25,614</b>	<b>\$ 27,475</b>	<b>\$ 29,514</b>
<b>Contingency</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>\$ 4,817,425</b>	<b>\$ 4,745,445</b>	<b>\$ 5,005,426</b>	<b>\$ 5,312,086</b>	<b>\$ 5,683,455</b>	<b>\$ 6,100,359</b>	<b>\$ 6,532,455</b>
<b>NET OPERATING SURPLUS/(SHORTFALL)</b>	<b>\$ 249,877</b>	<b>\$ 1,064,444</b>	<b>\$ 984,783</b>	<b>\$ 816,249</b>	<b>\$ 671,526</b>	<b>\$ 499,041</b>	<b>\$ 316,301</b>
<b>CAPITAL EXPENDITURES</b>							
Rolling Stock Set-aside <i>(Transfer from General Fund)</i>	-	202,800	210,912	219,348	228,122	237,247	246,737
Equipment and Furniture	-	-	-	-	-	-	-
PSB - Temporary Facilities	848,607	894,649	-	-	-	-	-
PSB Renovation	2,757,833	1,326,573	5,725,081	500,000	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 3,606,440</b>	<b>\$ 2,424,022</b>	<b>\$ 5,935,993</b>	<b>\$ 719,348</b>	<b>\$ 228,122</b>	<b>\$ 237,247</b>	<b>\$ 246,737</b>
<b>DEBT SERVICE*</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>\$ -</b>	<b>\$ 7,169,467</b>	<b>\$ 11,029,331</b>	<b>\$ 6,173,005</b>	<b>\$ 6,053,101</b>	<b>\$ 6,479,084</b>	<b>\$ 6,920,620</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (3,356,563)</b>	<b>\$ (1,359,578)</b>	<b>\$ (5,039,122)</b>	<b>\$ (44,669)</b>	<b>\$ 301,879</b>	<b>\$ 120,317</b>	<b>\$ (71,864)</b>
Building Loan Drawdown	-	1,926,120	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>10,570,506</b>	<b>5,531,384</b>	<b>5,486,714</b>	<b>5,788,594</b>	<b>5,908,910</b>	<b>5,837,046</b>

*Assumptions Fiscal Years 2025-2028*

*3% annual increase*

*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*

*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)*

## 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	5,789,208	8,674,252	(9,912)	-	(2,894,955)	7,350,533	2,343,317	
General Fund - El Cerrito							2,112,261	
General Fund - PSB	-	3,370,002						
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund - PSB	<u>-</u>	<u>2,355,079</u>	<u>210,912</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	5,990,208	14,399,333	-	-	(5,039,122)	3,219,973	<b>5,531,384</b>	
<b><u>FY 2024-25 (Projected)</u></b>								
General Fund	5,927,335	6,173,005	(18,348)	-	(264,017)	2,343,317	2,079,299	
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	6,128,335	6,173,005	-	-	(44,669)	3,419,123	<b>3,374,453</b>	
<b><u>FY 2025-26 (Projected)</u></b>								
General Fund	6,153,981	6,053,101	(27,122)	-	73,757	2,079,299	2,153,057	
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	6,354,981	6,053,101	-	-	301,879	3,374,453	<b>3,676,333</b>	
<b><u>FY 2026-27 (Projected)</u></b>								
General Fund	6,398,400	6,479,084	(36,247)	-	(116,930)	2,153,057	2,036,126	
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	6,599,400	6,479,084	-	-	120,317	3,676,333	<b>3,796,649</b>	
<b><u>FY 2027-28 (Projected)</u></b>								
General Fund	6,647,755	6,920,620	(45,737)	-	(318,601)	2,036,126	1,717,525	
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	6,848,755	6,920,620	-	-	(71,864)	3,796,649	<b>3,724,785</b>	