



RESOLUTION 2024-09

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 2024-2025

WHEREAS, the Board of Directors of the Kensington Fire Protection District has developed and adopted by Resolution on June 19, 2024 a preliminary Combined Revenue, Operating Expense and Capital Improvement Budget for Fiscal Year 2024-2025; 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 2024-2025; 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 2024-05 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 2024-2025; and

WHEREAS, the laws of the State of California require the Kensington Fire Protection District to adopt a final budget for the 2024-2025 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 2024-2025, 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 18th day of September 2024 by the following vote of the Board.

AYES: Artis, Levine, Madugo, Stein, Watt

NOES:

ABSENT:

ABSTAIN:

Signed by:

Rick Artis

E7AC8A723227457...

Rick Artis, Secretary

Signed by:

Daniel Levine

6E72C6AFE105437...

Daniel Levine, President



Kensington Fire Protection District Fiscal Year 2024-2025 Final Budget



Presented by
Mary Morris-Mayorga, General Manager
to
KFPD Finance Committee on August 27, 2024
and
KFPD Board of Directors on September 18, 2024



Kensington Fire Protection District
Fiscal Year 2024-2025 Final Budget

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Budget Message

September 18, 2024

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 2024-2025. 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;
- Substantially completed the Public Safety Building Seismic Renovation Project and completion of the Temporary Fire Station 55;
- Continued broadening emergency preparedness with establishment of a Work Plan;
- Adopted new policies for reserves and purchasing; and
- Continued the cooperative administrative relationship between the KFPD and KPPCSD.

To further expand on those achievements, the FY 2024-25 Final 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 Morris-Mayorga
General Manager

Elected and Appointed Officials

Board of Directors

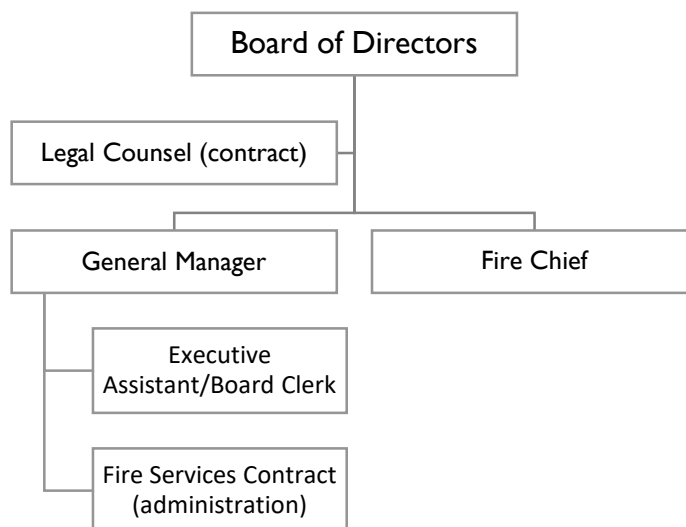
Term Expires

Daniel Levine, President	December 2026
Danielle Madugo, Vice President	December 2024
Rick Artis, Secretary	December 2024
Julie Stein	December 2026
Jim Watt	December 2026

Appointed

General Manager	Mary Morris-Mayorga
Fire Chief	Eric Saylor

Organization Chart



Committees

Emergency Preparedness Committee:

Directors:	Daniel Levine and Danielle Madugo
Public Members:	Douglas Bevington, Lisa Caronna, Katie Gluck, Adrienne Johnson, Peter Liddell, Paul Moss, David Spath

Finance Committee:

Directors:	Jim Watt and Rick Artis
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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

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.

Pending update

Training 2020:

- | | |
|---|-----------------------|
| • <i>Medical - EMS</i> | <i>= 864 Hours</i> |
| • <i>Operations</i> | <i>= 10,583 Hours</i> |
| • <i>Physical Fitness</i> | <i>= 1,325 Hours</i> |
| • <i>Internet-Based Safety Training</i> | <i>= 2,452 Hours</i> |

Fire Prevention and Public Education 2020:

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

Certifications Currently Held:

- | | |
|---------------------------|-------------|
| • <i>Chief Officers</i> | <i>= 02</i> |
| • <i>Fire Officers</i> | <i>= 19</i> |
| • <i>Firefighter II</i> | <i>= 32</i> |
| • <i>Firefighter I</i> | <i>= 36</i> |
| • <i>Driver Operator</i> | <i>= 32</i> |
| • <i>Rescue Systems</i> | <i>= 35</i> |
| • <i>Paramedic</i> | <i>= 19</i> |
| • <i>Technical Rescue</i> | <i>= 14</i> |
| • <i>CERT Instructors</i> | <i>= 08</i> |

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

(renumbered to Station 55)



Strategic Planning and Goals

(pending update for recent activity)

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. 55'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 five-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>

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 2024-2025 Contract Amount (unreconciled)	\$ 4,320,657.47
FY 2022-2023 Budget to Actual Contract Reconciliation	(42,866.34)
FY 2024-2025 Proposed Contract Fee	<u>\$ 4,277,791.13</u>

Contract % Increase 1.26%

Budget Detail

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
BEGINNING BALANCE				
GENERAL FUND/SPECIAL REVENUE FUND	4,708,365	7,070,071	7,070,071	1,804,087
GENERAL FUND/EL CERRITO CONTRACT RESERVE	1,983,324	2,112,261	2,112,261	2,267,833
CAPITAL/ROLLING STOCK FUND BALANCE	3,312,275	864,894	864,894	1,032,383
TOTAL	10,003,964	10,047,226	10,047,226	5,104,303
REVENUE				
Property Taxes	5,264,470	5,475,049	5,492,763	5,712,474
Special Taxes	200,437	201,000	201,000	201,000
Other Taxes (HOPTR)	24,423	25,000	25,000	25,000
Lease Income	3,050	-	-	-
Investment Income	153,346	216,110	106,445	232,136
CERBT Disbursement	68,165	63,500	63,500	61,000
Other Revenue	990	2,000	186	2,000
Grant Revenue	-	-	-	-
TOTAL REVENUE	\$ 5,714,880	\$ 5,982,658	\$ 5,888,894	\$ 6,233,609
EXPENDITURES				
SALARIES AND BENEFITS				
<u>Office Wages & Related</u>				
Regular Wages	153,493	200,000	199,341	153,288
Vacation	5,271	5,022	4,890	5,000
Medical/Dental Insurance	6,000	5,427	5,433	10,323
Payroll Taxes	14,273	16,400	16,335	12,109
Workers Compensation/Life Insurance	1,760	3,100	3,035	3,156
Payroll Processing	2,436	2,830	2,695	2,803
Total Office Wages & Related Costs	183,233	232,779	231,729	186,679
<u>Retiree Medical Benefits</u>				
PERS Medical	53,355	50,500	46,750	48,000
CalPERS Settlement	-	-	-	-
Delta Dental	11,385	10,000	9,892	10,000
Vision Care	3,425	3,000	2,779	3,000
Total Retiree Medical Benefits	68,165	63,500	59,421	61,000
TOTAL SALARIES AND BENEFITS	\$ 251,398	\$ 296,279	\$ 291,150	\$ 247,679
<u>Outside Professional Services</u>				
Accounting	36,895	50,000	49,581	50,000
Actuarial Valuation	5,600	3,000	3,000	5,600
Audit	17,500	20,500	20,500	20,500
Bank Fees	25	50	50	50
Contra Costa County Expenses	56,254	39,520	39,520	41,101
El Cerrito Contract Fees	3,843,483	4,146,968	4,146,968	4,320,657
El Cerrito Reconciliation	123,165	77,554	77,554	(42,866)
IT Services and Equipment	4,097	10,348	10,348	8,000
Fire Abatement Contract	-	5,250	5,250	5,513
Fire Engineer Plan Review	2,445	250	240	3,000
Risk Management Insurance	919	21,697	21,697	23,866
LAFCO Fees	2,078	2,100	2,100	2,100
Legal Fees	15,823	15,600	14,347	12,000
Operational Consultant	5,438	30,000	29,655	71,130
Fiscal Analysis Consultant	-	5,248	5,248	19,752
Recruitment	30,090	8,706	8,706	-
Temporary Services	-	8,250	8,250	5,000
Water System Improvements	-	-	-	-
Website Development/Maintenance	3,240	3,720	3,720	3,600
Wildland Vegetation Maintenance	6,500	8,000	4,000	4,120
Other Outside Professional Services	-	-	-	-
Emergency Preparedness Coordinator	105,200	106,500	106,449	110,935
Grant Writer/Coordinator	-	-	-	15,000
Nixle (Everbridge) Fees	-	3,200	3,182	3,277
Long-Term Financial Planner/Disclosure	-	2,500	2,400	2,500
Total Outside Professional Services	\$ 4,258,752	\$ 4,568,961	\$ 4,562,765	\$ 4,684,835

Budget Detail (cont'd)

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
<u>Community Service Activities</u>				
Public Education	14,094	15,000	10,770	15,000
EP Coordinator Expense Account	-	-	-	-
Community Pharmaceutical Drop-Off	-	2,500	-	-
CERT Emergency Kits/Sheds/Prep	-	4,120	2,402	2,474
Open Houses	719	2,000	-	2,000
Community Shredder	7,253	5,500	3,971	5,500
DFSC Matching Grants	-	-	-	-
Firesafe Planting Grants	-	25,000	3,900	10,000
Demonstration Garden	-	-	-	-
Community Sandbags	3,940	3,500	2,373	3,500
Volunteer Appreciation	-	500	-	500
Community Service - Other	-	500	-	500
Total Community Service Activities	\$ 26,005	\$ 58,620	\$ 23,416	\$ 39,474
<u>District Activities</u>				
Equipment	-	-	-	-
Vehicle Maintenance	0	-	-	-
Professional Development	595	5,000	2,483	5,000
Election	5,579	-	-	-
Firefighter's Apparel & PPE	1,264	1,500	1,500	1,500
Firefighter's Expenses	28,582	5,000	5,000	5,000
Staff Appreciation	-	2,500	2,500	2,500
Memberships	5,100	9,500	8,951	9,500
Total District Activities	\$ 41,120	\$ 23,500	\$ 20,434	\$ 23,500
<u>Office</u>				
Office Expenses	5,327	7,000	6,603	4,000
Office Supplies	763	2,900	2,728	2,000
Telephones	8,841	1,000	1,011	1,100
Internet	3,769	4,600	4,585	4,500
Office - Other	-	100	66	68
Office - Equipment	875	2,500	-	500
Total Office	\$ 19,575	\$ 18,100	\$ 14,993	\$ 12,168
<u>Building Maintenance</u>				
Gardening Services	140	-	-	2,400
Building Alarm	(396)	-	-	1,500
Medical Waste Disposal	-	-	-	2,200
Janitorial Services	806	-	-	2,400
Miscellaneous Maintenance	10,393	3,500	2,804	5,000
Total Building Maintenance	\$ 10,943	\$ 3,500	\$ 2,804	\$ 13,500
<u>Building Utilities/Service</u>				
Gas and Electric	8,978	6,300	5,692	12,000
Water/Sewer	2,903	6,600	5,397	5,000
Refuse Collection	2,170	3,000	3,171	3,266
Building Utilities/Services - Other	942	3,940	903	1,000
Total Building Utilities/Service	\$ 14,993	\$ 19,840	\$ 15,163	\$ 21,266
Contingency	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,622,788	\$ 5,008,800	\$ 4,950,724	\$ 5,062,423
NET OPERATING SURPLUS/(SHORTFALL)	\$ 1,092,093	\$ 973,859	\$ 938,170	\$ 1,171,187

Budget Detail (cont'd)

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	FY 2024-25 Budget
CAPITAL EXPENDITURES				
Rolling Stock Set-aside <i>(Transfer from General Fund to Capital Fund)</i>	-	-	-	-
Equipment and Furniture	-	-	-	-
PSB - Temporary Facilities	894,649	-	-	-
PSB Renovation	1,693,642	5,881,093	5,881,093	700,000
Total Capital Expenditures	\$ 2,588,291	\$ 5,881,093	\$ 5,881,093	\$ 700,000
DEBT SERVICE*	\$ -	\$ -	\$ -	\$ 141,570
RESERVES				
Rolling Stock Set-aside <i>(Transfer from General Fund to Capital Fund)</i>	202,800	167,489	167,489	219,348
El Cerrito Contract Reserve	128,937	155,572	155,572	26,635
				-
Total Reserve Funding	\$ 331,737	\$ 323,061	\$ 323,061	\$ 245,983
TOTAL EXPENDITURES AND RESERVES FUNDING	\$ 7,211,079	\$ 10,889,893	\$ 10,831,817	\$ 6,149,976
CHANGE IN FUND BALANCE	\$ (1,496,198)	\$ (4,907,234)	\$ (4,942,923)	\$ 329,616
	1,539,461		449,951	-
ENDING FUND BALANCE				
GENERAL FUND/SPECIAL REVENUE FUND	7,070,071	1,839,776	1,804,087	2,029,291
GENERAL FUND/EL CERRITO CONTRACT RESERVE	2,112,261	2,267,833	2,267,833	2,294,468
CAPITAL/ROLLING STOCK FUND BALANCE	864,894	1,032,383	1,032,383	1,251,731
TOTAL	10,047,226	5,139,992	5,104,303	5,575,490

Capital Outlay – Public Safety Building

	Project Budget <i>(9/20/2023)</i>	Change Orders/Additi onal Services	Budget Adjustment	**Revised** Project Budget <i>(6/19/2024)</i>
Public Safety Building:				
Construction - CWS	\$ 5,882,253	\$ 335,288		\$ 6,217,541
Construction - District direct costs	-	166,828	25,000	191,828 1
PSB Renovation Design/Engineering	774,740	48,000		822,740 2
Permits/Inspection/Testing	141,017			141,017
Construction/Project Management	394,987	93,060		488,047 3
Furniture, Fixtures, and Equipment	200,000		(65,000)	135,000 4
Legal Counsel	130,000			130,000
Temporary Fire Station:				
Construction Cost	595,453	2,836		598,289 5
Design/Engineering/Project Management	107,573			107,573
Relocation	221,566			221,566
Sub-Total:	<u>\$ 8,447,589</u>	<u>\$ 646,012</u>	<u>\$ (40,000)</u>	<u>\$ 9,053,601</u>
Project Contingency Allowance	<u>550,000</u>	<u>(335,288)</u>	<u>85,288</u>	<u>300,000</u>
Total Project Budget	<u><u>\$ 8,997,589</u></u>	<u><u>\$ 310,724</u></u>	<u><u>\$ 45,288</u></u>	<u><u>\$ 9,353,601</u></u>

Notes:

- 1 G2 System (\$136,265), Sprinkler Water Line (\$30,563), AT&T Install
- 2 Marjang Additional Services
- 3 Mack5 Additional Services
- 4 Pending Final Needs Determination
- 5 App Bay Repair

Financial Plan

The District engaged NHA Advisors in October 2021 for strategic financial planning of the district's operational, capital, and emergency reserves. In 2023, Bill Zenoni developed a financial forecasting model and projection with staff able to update for changes as they occur and/or are needed for planning purposes. Bill Zenoni worked with staff on the additional update below.

Five-Year Financial Forecast

	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
GENERAL FUND/SPECIAL REVENUE FUND	1,804,087	2,029,291	2,566,307	3,016,509	3,308,396
GENERAL FUND/EL CERRITO CONTRACT RESERVE	2,267,833	2,294,468	2,528,727	2,715,379	2,916,964
CAPITAL/ROLLING STOCK FUND BALANCE	1,032,383	1,251,731	1,479,853	1,717,100	1,963,837
TOTAL	5,104,303	5,575,490	6,574,887	7,448,988	8,189,197
REVENUE					
TOTAL REVENUE	\$ 6,233,609	\$ 6,453,952	\$ 6,732,546	\$ 7,015,653	\$ 7,303,311
EXPENDITURES					
SALARIES AND BENEFITS					
Office Wages & Related					
Total Office Wages & Related Costs	186,679	194,146	201,912	209,989	218,388
Retiree Medical Benefits					
Total Retiree Medical Benefits	61,000	61,960	62,939	63,938	64,957
TOTAL SALARIES AND BENEFITS	\$ 247,679	\$ 256,106	\$ 264,851	\$ 273,927	\$ 283,345
Outside Professional Services					
Total Outside Professional Services	\$ 4,684,835	\$ 5,066,463	\$ 5,452,705	\$ 5,863,839	\$ 6,313,253
Community Service Activities					
Total Community Service Activities	\$ 39,474	\$ 39,548	\$ 39,625	\$ 39,703	\$ 39,785
District Activities					
Total District Activities	\$ 23,500	\$ 23,500	\$ 29,651	\$ 23,500	\$ 29,959
Office					
Total Office	\$ 12,168	\$ 12,018	\$ 12,379	\$ 12,750	\$ 13,132
Building Maintenance					
Total Building Maintenance	\$ 13,500	\$ 14,175	\$ 14,884	\$ 15,628	\$ 16,409
Building Utilities/Service					
Total Building Utilities/Service	\$ 21,266	\$ 22,744	\$ 24,350	\$ 26,097	\$ 27,998
Contingency	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 5,062,423	\$ 5,454,555	\$ 5,858,445	\$ 6,275,444	\$ 6,743,881
NET OPERATING SURPLUS/(SHORTFALL)	\$ 1,171,187	\$ 999,397	\$ 874,101	\$ 740,209	\$ 559,430
CAPITAL EXPENDITURES					
Rolling Stock Set-aside (Transfer from General Fund to Capital Fund)	-	-	-	-	-
Equipment and Furniture	-	-	-	-	-
PSB - Temporary Facilities	-	-	-	-	-
PSB Renovation	700,000	-	-	-	-
Total Capital Expenditures	\$ 700,000	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE*	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428	\$ 141,377
RESERVES					
Rolling Stock Set-aside (Transfer from General Fund to Capital Fund)	219,348	228,122	237,247	246,737	256,607
El Cerrito Contract Reserve	26,635	234,259	186,652	201,585	217,711
	-	-	-	-	-
	-	-	-	-	-
Total Reserve Funding	\$ 245,983	\$ 462,381	\$ 423,899	\$ 448,322	\$ 474,318
TOTAL EXPENDITURES AND RESERVES FUNDING	\$ 6,149,976	\$ 6,058,460	\$ 6,423,822	\$ 6,865,194	\$ 7,359,576
CHANGE IN FUND BALANCE	\$ 329,616	\$ 857,873	\$ 732,623	\$ 598,781	\$ 418,053
ENDING FUND BALANCE	-	-	-	-	-
GENERAL FUND/SPECIAL REVENUE FUND	2,029,291	2,566,307	3,016,509	3,308,396	3,393,507
GENERAL FUND/EL CERRITO CONTRACT RESERVE	2,294,468	2,528,727	2,715,379	2,916,964	3,134,675
CAPITAL/ROLLING STOCK FUND BALANCE	1,251,731	1,479,853	1,717,100	1,963,837	2,220,444
TOTAL	5,575,490	6,574,887	7,448,988	8,189,197	8,748,626

Fund Balance Projection
Table update in progress to resolve formula errors

Rolling Stock Reserve

Rolling stock costs were last collected by NHA Financial Advisors in 2022 with 4% annual cost escalation used in the projected costs. 2024 - pending update following confirmation of current cost

Fiscal Year Ending	Set-Asides				Outlays				Reserve			
	Command				Command				Command			
	Type I	Type III	Vehicle	Total	Type I	Type III	Vehicle	Outlays	Type I	Type III	Vehicle	Rolling Stock 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

Code/Enabling Act

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

Gann (Appropriations) Limit

Fiscal Year 2023-2024 Limit	\$ 5,731,394
Per Capita Personal Income Ratio	1.0362
Population % Change Ratio	1.0015
Fiscal Year 2024-2025 Limit	<u>\$ 5,947,779</u>

Resources

[KFPD District Policies](#)

[Districts Make the Difference](#)

[California Special Districts Association](#)