



Kensington Fire Protection District Fiscal Year 2025-2026 Final Budget



Presented by
Mary Morris-Mayorga, General Manager
to
KFPD Finance Committee on June 4, 2025
and
KFPD Board of Directors on June 18, 2025



Fiscal Year 2025-2026 Final Budget

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Resolution

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RESOLUTION 2025-11

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT ADOPTING THE FINAL FISCAL YEAR 2025-26 COMBINED REVENUE, OPERATING EXPENSE, AND CAPITAL IMPROVEMENTS BUDGET

WHEREAS, the Board of Directors of the Kensington Fire Protection District has approved or otherwise established the preliminary annual fee for services from the City of El Cerrito for Fiscal Year 2025-2026; and

WHEREAS, the proposed budget was reviewed by the Finance Committee at the June 4, 2025 public meeting; and

WHEREAS, the proposed Revenue, Operating Expense, and Capital Improvements Budget for the fiscal year beginning on July 1, 2025 through June 30, 2026 was reviewed by the Board of Directors at the Regular Meeting on June 18, 2025.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby adopts the Final Fiscal Year 2025-2026 Combined Revenue, Operating Expense and Capital Improvements Budget with its associated schedules which is attached to and made part of this resolution.

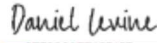
BE IT FURTHER RESOLVED that the means of financing expenditures will be by monies derived from all Revenues and Fund Balance.

The foregoing resolution was duly adopted at a regular meeting of the Kensington Fire Protection District on the 18th day of June 2025 by the following vote of the Board.

AYES:	Madugo, Artis, Watt, and Paul
NOES:	None
ABSENT:	Levine
ABSTAIN:	None

Signed by:

Dean Richard Artis, Secretary

Signed by:

Daniel Levine, President



Budget Message

June 18, 2025

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 2025-2026. 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;
- Final completion of the Public Safety Building Seismic Renovation Project;
- Continued focus on emergency preparedness with establishment of a new Work Plan;
- Adopted new policies and repealed those that are operational in nature to allow for staff management of those procedures; and
- Continued the cooperative administrative relationship between the KFPD and KPPCSD with the pending reorganization of the two agencies.

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, MBA, CSDM
General Manager

Elected and Appointed Officials

Board of Directors

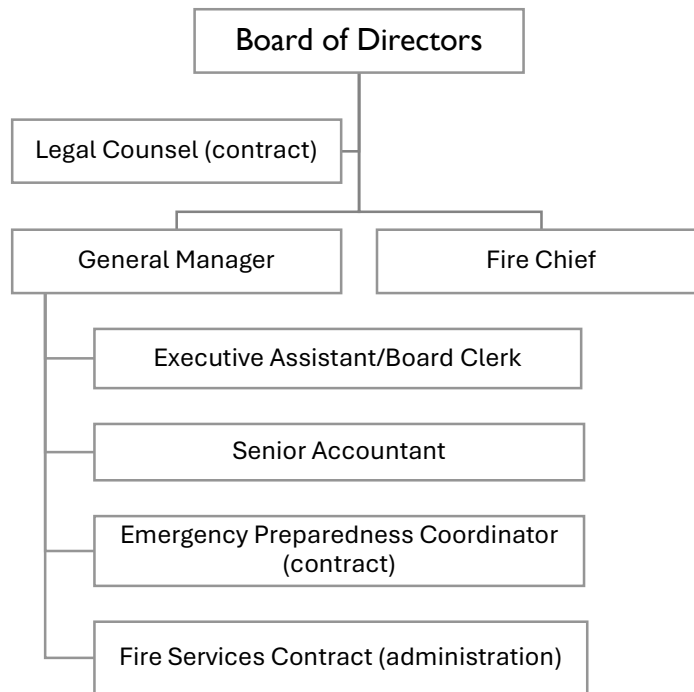
Daniel Levine, President	December 2026
Danielle Madugo, Vice President	December 2028
Rick Artis, Secretary	December 2028
Rodney Paul	December 2026
Jim Watt	December 2026

Term Expires

Appointed

General Manager	Mary Morris-Mayorga
Fire Chief	Eric Saylor

Organization Chart



Committees

Emergency Preparedness Committee:

Directors:	Danielle Madugo and Rodney Paul
Public Members:	Douglas Bevington, Lisa Caronna, Don Dommer, Katie Gluck, Adrienne Johnson, Peter Liddell, Annette McCoubrey, 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:

- *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:

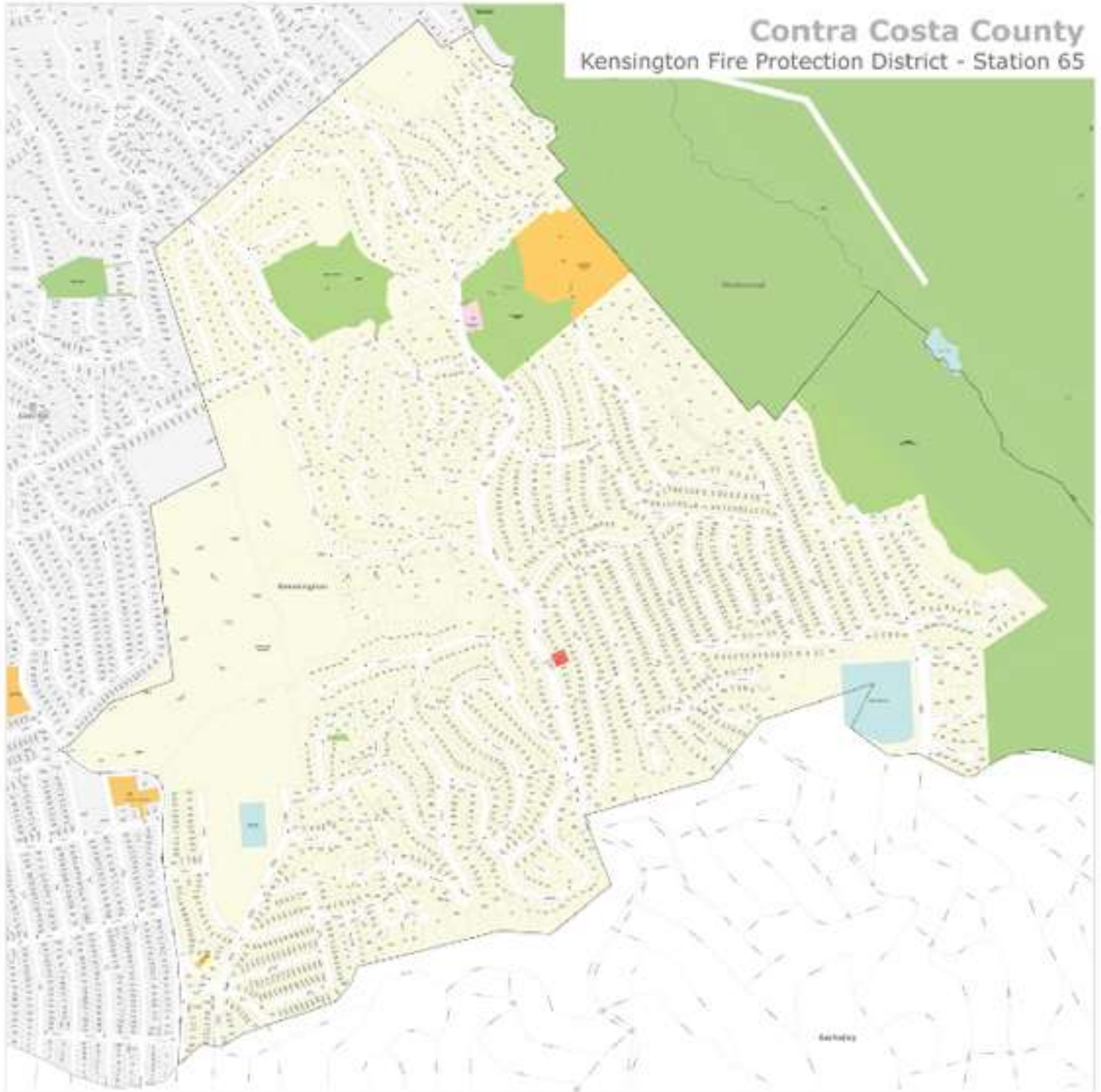
- *Chief Officers* = 02
- *Fire Officers* = 19
- *Firefighter II* = 32
- *Firefighter I* = 36
- *Driver Operator* = 32
- *Rescue Systems* = 35
- *Paramedic* = 19
- *Technical Rescue* = 14
- *CERT Instructors* = 08

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

(renumbered to Station 55)



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. 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 or Adoption</i>	<i>June</i>
<i>Adoption (if not done in June)</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 2025-2026 Contract Amount (unreconciled)	\$ 4,480,522.16
FY 2023-2024 Budget to Actual Contract Reconciliation	58,312.66
FY 2025-2026 Proposed Contract Fee	<u>\$ 4,538,834.82</u>

Contract % Increase 6.10%

Budget Detail

Description	FYE 2024	FYE 2025	FYE 2026
	Actual	Final Amended Budget	Budget
<i>Inflation Factor</i>			3.00%
Revenue			
Property Taxes	\$5,543,025	\$5,685,010	\$5,883,985
<i>Prop Tax Growth Rate</i>	4.34%	3.50%	3.50%
Special Taxes	\$200,827	\$201,000	\$200,827
Other Taxes (HOPTR)	\$161	\$25,000	\$25,000
Lease Income	\$0	\$0	\$0
Investment Income	\$123,627	\$232,136	\$181,979
Other Revenue	\$186	\$2,000	\$2,060
CERBT Disbursement	\$98,302	\$52,993	\$54,752
Total Revenue	\$5,966,128	\$6,198,139	\$6,348,603
Expenses			
Office Wages & Related			
Regular Wages	\$205,523	\$176,688	\$167,960
Vacation Wages	\$0	\$5,000	\$4,438
Medical/Dental Insurance	\$4,933	\$10,500	\$12,000
Payroll Taxes	\$16,823	\$13,856	\$13,190
Workers Comp / Life Insurance	\$3,035	\$3,156	\$3,251
Payroll Processing	\$2,695	\$2,500	\$2,575
Other	\$0	\$0	\$0
Subtotal: Office Wages & Related	\$233,009	\$211,700	\$203,414
Retiree Medical Benefits			
PERS Medical	\$42,385	\$39,770	\$41,759
CalPERS Settlement	\$0	\$0	\$0
CalPERS Repayment	\$0	\$0	\$0
Delta Dental	\$9,892	\$9,892	\$9,892
Vision Care	\$2,779	\$3,102	\$3,102
Subtotal: Retiree Medical Benefits	\$55,056	\$52,763	\$54,752
Outside Professional Services			
Accounting	\$49,581	\$45,012	\$20,000
Actuarial Valuation	\$3,000	\$6,000	\$3,000
Audit	\$20,500	\$20,500	\$20,500
Bank Fees	\$0	\$25	\$25
County Expenses	\$57,931	\$41,101	\$42,334
El Cerrito Contract Fee	\$4,146,968	\$4,320,657	\$4,480,522
El Cerrito Recon	\$77,554	(\$42,866)	\$58,313
IT Services & Equipment	\$10,348	\$27,237	\$5,000
Fire Abatement Contract	\$0	\$5,513	\$5,513
Fire Engineer Plan Review	\$240	\$3,000	\$3,090
Risk Mgmt Insurance	\$21,485	\$23,866	\$24,582

Budget Detail (cont'd)

Description	FYE 2024	FYE 2025	FYE 2026
	Actual	Final Amended Budget	Budget
LAFCO	\$2,078	\$2,344	\$2,414
Legal Fees	\$13,046	\$29,707	\$18,000
Operational Consultant	\$34,396	\$120,279	\$5,000
Fiscal Consultant	\$9,053	\$19,752	\$0
Recruitment	\$8,706	\$175	\$0
Temp Services	\$6,232	\$2,549	\$2,500
Website Dev't/Maintenance	\$3,720	\$3,600	\$3,846
Wildland Vegetation Mgmt	\$8,000	\$4,120	\$4,244
Emergency Prep Coordinator	\$106,449	\$110,935	\$114,263
Grant Writer	\$0	\$0	\$0
Nixle (Everbridge) Fees	\$3,182	\$3,183	\$0
Long-Term Financial Planner	\$1,950	\$2,500	\$2,575
Subtotal: Professional Services	\$4,584,419	\$4,749,189	\$4,815,720
Community Service Activities			
Public Education (Emergency Prep)	\$11,534	\$10,500	\$15,000
CERT Emergency Kits	\$1,638	\$474	\$488
Open Houses	\$0	\$1,000	\$1,030
Community Shredder	\$3,971	\$3,000	\$3,090
DFSC Matching Grants	\$0	\$0	\$0
Hazardous Vegetation Removal Grants	\$3,900	\$100,000	\$25,000
Community Sandbags	\$2,373	\$3,000	\$3,090
Volunteer Appreciation	\$0	\$500	\$515
Community Service - Other	\$0	\$500	\$515
Subtotal: Community Services	\$23,416	\$118,974	\$48,728
District Activities			
Election	\$0	\$0	\$0
Equipment	\$0	\$0	\$0
Vehicle Maintenance	\$0	\$0	\$0
Professional Dev't	\$2,482	\$3,000	\$5,000
Firefighter Apparel & PPE	\$0	\$1,500	\$1,545
Firefighter's Expenses	\$0	\$5,000	\$5,150
Staff Appreciation	\$0	\$2,500	\$2,575
Memberships	\$8,951	\$9,500	\$9,785
Subtotal: District Activities	\$11,433	\$21,500	\$24,055
Office			
Office Expenses	\$6,603	\$6,759	\$6,233
Office Supplies	\$2,726	\$3,338	\$2,500
Telephones	\$1,011	\$6,281	\$7,231
Internet	\$5,077	\$3,893	\$3,846
Office Equipment	\$314	\$500	\$515
Other	\$66	\$68	\$70
Subtotal: Office	\$15,797	\$20,839	\$20,395

Budget Detail (cont'd)

Description	FYE 2024	FYE 2025	FYE 2026
	Actual	Final Amended Budget	Budget
Building Maintenance			
Building Maintenance	\$0	\$0	\$5,000
Gardening Services	\$0	\$2,400	\$2,400
Building Alarm	\$0	\$1,500	\$3,832
Medical Waste Disposal	\$0	\$2,200	\$2,266
Janitorial Services	\$0	\$3,000	\$3,240
Misc Maintenance	\$250	\$2,596	\$2,000
Subtotal: Building Maintenance	\$250	\$11,696	\$18,738
Building Utilities / Service			
Gas & Electric	\$6,943	\$32,418	\$33,599
Water / Sewer	\$5,397	\$1,610	\$4,402
Refuse Collection	\$3,171	\$2,167	\$0
Other	\$903	\$1,000	\$1,162
Subtotal: Utilities / Service	\$16,414	\$37,195	\$39,162
Contingency	\$0	\$0	\$20,000
Total Expenses	\$4,939,794	\$5,223,857	\$5,244,964
Net Operating Surplus / (Deficit)	\$939,373	\$974,282	\$1,103,639
Debt Service			
PSB Loan	\$87,912	\$141,570	\$141,525
Total Debt Service	\$87,912	\$141,570	\$141,525
Capital Outlay			
Total Capital Outlay	\$0	\$0	\$0
Equipment & Furniture	\$0	\$148,372	\$28,908
PSB - Temp Facilities	\$0	\$96,500	\$0
PSB Renovation	\$5,779,930	\$904,867	\$0
Rolling Stock/Fleet Replacement	\$0	\$0	\$0
Total Capital Outlay	\$5,329,979	\$1,149,739	\$28,908
Change in Fund Balance	(\$4,391,557)	(\$317,027)	\$933,206
<i>From Fiscal Analysis</i>	<i>(\$4,579,681)</i>	<i>\$307,753</i>	<i>\$932,414</i>
<i>Source: KFPD and Ridgeline</i>			

Capital Outlay

Planned Capital Outlay

Firefighter turnout extractor washer	\$ 23,000
Intrusion prevention system for network	13,700
Apparatus Bay door opener modification	5,000
Fiscal Year 2025-2026 Capital Outlay	<u>\$ 41,700</u>

Financial Plan

In partnership with KPPCSD, the District engaged Ridgeline Municipal Strategies LLC to prepare a fiscal analysis which included a ten-year financial forecast. The tables included in the budget build upon that work incorporating updated financial information to allow for the projection of fund balances as operational and capital needs of the District change.

Five-Year Financial Forecast and Fund Balance Projection

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030
	Budget	Projection	Projection	Projection	Projection	Projection
General Fund						
Beginning Fund Balance	\$4,391,853	\$4,008,620	\$4,742,612	\$5,425,553	\$6,104,158	\$6,737,579
Revenues	\$5,944,145	\$6,093,024	\$6,326,998	\$6,567,634	\$6,813,185	\$7,068,015
Expenditures	(\$5,360,657)	(\$5,386,489)	(\$5,666,795)	(\$5,901,067)	(\$6,180,620)	(\$6,390,007)
Capital Outlay	(\$1,001,367)	\$0	\$0	\$0	\$0	\$0
Fund Transfers - Rolling Stock	(\$219,348)	(\$228,122)	(\$237,247)	(\$246,737)	(\$256,607)	(\$266,870)
Fund Transfers - Other	\$201,000	\$200,827	\$201,000	\$201,000	\$201,000	\$201,000
Other Financing Sources	\$52,993	\$54,752	\$58,985	\$57,775	\$56,463	\$55,098
Ending Fund Balance - General Fund	\$4,008,620	\$4,742,612	\$5,425,553	\$6,104,158	\$6,737,579	\$7,404,815
General Fund Balance Allocation						
EC Fire Contract Requirement	\$2,138,896	\$2,292,341	\$2,406,585	\$2,518,627	\$2,644,749	\$2,743,528
Available for General Uses	\$2,240,199	\$2,450,271	\$3,018,968	\$3,585,531	\$4,092,830	\$4,661,287
Total General Fund Balance	\$4,379,095	\$4,742,612	\$5,425,553	\$6,104,158	\$6,737,579	\$7,404,815
Special Tax Fund						
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Fund Transfers	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)	(\$201,000)
Ending Fund Balance - Special Tax Fund	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund						
Beginning Fund Balance	\$1,467,530	\$1,538,506	\$1,737,720	\$1,974,967	\$2,137,291	\$2,393,898
Capital Outlay	(\$148,372)	(\$28,908)	\$0	(\$84,413)	\$0	\$0
Fund Transfers - Rolling Stock	\$219,348	\$228,122	\$237,247	\$246,737	\$256,607	\$266,870
Ending Fund Balance - Capital Fund	\$1,538,506	\$1,737,720	\$1,974,967	\$2,137,291	\$2,393,898	\$2,660,768
TOTAL ENDING FUND BALANCE	\$5,547,126	\$6,480,332	\$7,400,520	\$8,241,449	\$9,131,477	\$10,065,583
<i>From Fiscal Analysis</i>	<i>\$6,065,973</i>	<i>\$6,998,387</i>	<i>\$7,912,547</i>	<i>\$8,741,832</i>	<i>\$9,622,935</i>	<i>\$10,542,381</i>
<i>Source: KFPD and Ridgeline</i>						

Rolling Stock Reserve

Rolling stock reserve is maintained in the capital fund with costs last reviewed and updated as part of the fiscal analysis prepared by Ridgeline Municipal Strategies LLC with costs escalated for future years.

Code/Enabling Act

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

Gann (Appropriations) Limit

Appropriations Limit Calculation:

Fiscal Year 2024-2025 Limit	\$ 5,947,779
Per Capita Personal Income Ratio	1.0644
Population % Change Ratio	0.9980
Fiscal Year 2025-2026 Limit	<u>\$ 6,318,154</u>

Resources

[KFPD District Policies](#)

[Districts Make the Difference](#)

[California Special Districts Association](#)