

**KENSINGTON FIRE PROTECTION DISTRICT
AGENDA OF A MEETING OF THE
BOARD OF DIRECTORS**

Date of Meeting: June 10, 2015
Time of Meeting: 7:00 p.m.
Place of Meeting: Kensington Community Center
59 Arlington Avenue, Kensington, CA 94707

Please Note: Copies of the agenda bills and other written documentation relating to each item of business referred to on the agenda are on file in the office of the Kensington Fire Protection District Administration Office, 217 Arlington Avenue, Kensington, and are available for public inspection. A copy of the Board of Directors packet can be viewed on the internet at www.kensingtonfire.org/agenda/index.shtml.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Manager, 510/527-8395. Notification 48 hours prior to the meeting will enable the Kensington Fire Protection District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title 1).

7:00 p.m. **CALL TO ORDER**
Directors: Joe de Ville, Nina Harmon, Michael Kassarjian, Janice Kosel, and Laurence Nagel

1. **ADOPTION OF CONSENT ITEMS.** Items 3, 4, 5, 6, 7 & 8
All matters listed with the notation "CC" are consent items, which are considered to be routine by the Board of Directors and will be enacted by one motion. The Board of Directors has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are on file in the Fire Protection District Administrative Office at 217 Arlington Avenue and are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, that item will be removed from the list of consent items and considered separately on the agenda. PLEASE NOTE: Public review copy of the agenda packet is available at the Directors' table at the Board meetings.
2. **ORAL COMMUNICATIONS.** (This place on the agenda is reserved for comments and inquiries from citizens and Board members concerning matters that do not otherwise appear on the agenda. Speakers shall be requested to provide their names and addresses prior to giving public comments or making inquiries.)
- CC 3. **APPROVAL OF THE MINUTES.** Approval of the minutes of the regular meeting of May 13, 2015 (APPROVE)
- CC 4. **ACCEPTANCE OF INCIDENT ACTIVITY REPORT.** May 2015 (ACCEPT)
- CC 5. **APPROVAL OF MONTHLY A/P VOUCHER - TRANSMITTAL #12** (APPROVE)
- CC 6. **APPROVAL OF MONTHLY FINANCIAL REPORT.** April/May 2015 (APPROVE)
- CC 7. **APPROVAL OF RESOLUTION 15-02** Establishing the Appropriations Limit for FY 2015-2016 (APPROVE)
- CC 8. **APPROVAL OF RESOLUTION 15-03** Authorizing the County to Place the District's Special Tax on the Tax Roll and to Collect the Special Tax for FY 2015-2016 (APPROVE)

9. **FIRE CHIEF'S REPORT**

- a. Review of operations.
- b. Regional issues and developments.

10. **PRESIDENT'S REPORT**

- a. Report on Manager's Annual Review

NEW BUSINESS

- 11. El Cerrito Contract Fee Proposal for FY 2015-2016 (ACTION)
- 12. Auditor Recommendation and Fee Proposal for FY 2014-2015 Audit Report (ACTION)
- 13. Resolution 15-04 Adopting the Preliminary Revenue, Operating Expense, and Capital Improvement Budget for Fiscal Year 2015-2016 (ACTION)
- 14. May 2015 Goal Setting Workshop Report/Review Draft Mission Statement (ACTION)

15. **BOARD REPORTS**

Informational reports from Board members or staff covering the following assignments:

- a. Finance Committee (Kosel/Blaschczyk): Minutes from 1/29/15 Committee meeting
- b. Public Safety Building (de Ville/Harmon): Mandatory walkthrough held 5/28/15; bids to be received on 6/17/15
- c. Education (Kosel):
- d. Policy Committee (Harmon/Kassarjian):
- e. Contra Costa County/California Special Districts Assoc. (Nagel): Next meeting July 20, 2015; LAFCO election – candidates Anderson & Caldwell
- f. Diablo Fire Safe Council/Interface (Staff):

ADJOURNMENT. The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, July 8, 2015, at 7:00 p.m. at the Kensington Community Center, 59 Arlington Avenue, Kensington, CA 94707.

The deadline for agenda items to be included in the Board packet for the next regular meeting of 7/8/15 is Wednesday, 6/24/15 by 1:00 p.m. The deadline for agenda-related materials to be included in the Board packet is Wednesday, 7/1/15 by 1:00 p.m., Fire Protection District Administration Office, 217 Arlington Ave., Kensington.

IF YOU CHALLENGE A DECISION OF THE BOARD OF DIRECTORS IN COURT, YOU MAY BE LIMITED TO RAISING ONLY THOSE ISSUES YOU OR SOMEONE ELSE RAISED AT THE BOARD MEETING OR IN WRITTEN CORRESPONDENCE DELIVERED AT, OR PRIOR TO, THE BOARD MEETING

CONSENT CALENDAR

**MINUTES OF THE MAY 13, 2015 MEETING OF THE BOARD OF DIRECTORS
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

PRESENT: Directors: Joe de Ville, Nina Harmon, Michael Kassajjian, Janice Kosel, Larry Nagel
 Staff: Chief Lance Maples, Manager Brenda Navellier

CALL TO ORDER:

President Nagel called the meeting to order at 7:00 p.m. and noted that all Directors and staff were present.

APPROVAL OF CONSENT ITEMS:

President Nagel called for the approval of the consent calendar (items 3, 4, 5 & 6) consisting of approval of the April 15, 2015 minutes, approval of monthly transmittal #11, approval of the monthly March/April 2015 financial report, and approval of the April incident activity report. Director Kosel made a motion to adopt the consent calendar items as submitted. Director de Ville seconded the motion.

AYES: de Ville, Harmon, Kassajjian, Kosel, Nagel
NOES: None
ABSENT: None

ORAL COMMUNICATIONS:

Director Kosel announced that both the recent shredding event and pharmaceutical drop off were very successful. Kosel thanked KPPCSD Director Rachelle Sherris-Watts for having a police officer available for the pharmaceutical drop-off. Navellier stated that the event took in almost 50 gallons of medications and a large amount of used sharps. Maples announced that the El Cerrito Police Department was able to take the medications and have them destroyed at no charge. Nagel said he has received a couple of requests that the shredding take place twice a year.

FIRE CHIEF'S REPORT:

Chief Maples reported on Fire Season 2015. The state is in extreme conditions and this is the fourth year of drought. Cal Fire has been fully staffed for fire season since May 1st. There is currently a fire burning along the American River. Maples' report included tips on trimming, etc. which is on the District's website. Maples reported on East Contra Costa County Fire District that was not able to pass a proposed fire assessment. They will be reduced from three to five stations to cover 110,200 square miles. They are re-categorizing their calls and will not be responding to code 2 or fire alarms unless there is an eye witness. Rodeo-Hercules is also having a difficult time. Their benefit assessment district is tied up in court and they may soon be reclosing the Rodeo station that has only been open since October. Invitations were mailed out to the Boards and Commission dinner on May 29, 2015. All Board members and spouses are invited.

PRESIDENT'S REPORT:

President Nagel reported on the status of SB239. The bill would require that fire districts that are planning to contract or expand would need to have union approval. CSDA mounted an aggressive write-in campaign opposing the bill. Kosel noted that fire districts that contract also would need approval from LAFCO under this bill. Maples clarified that stipulation would only apply to new contracts—not existing. The bill is supported by California Professional Firefighters. Maples said the bill is not completely dead yet and more revisions may come out if it moves forward. Contra Costa County LAFCO opposes the bill.

President Nagel noted that the Board held a very successful goal setting/planning meeting last week. Navellier received the digital file from the consultant and will include it in the Board packet next month. The Policy Committee will bring the newly drafted mission statement to the Board.

President Nagel reported on the April Diablo Fire Safe Council meeting that both he and Director Kosel attended. The meeting was also attended by KPPCSD Director Cordova and KPSC representatives Peter Liddell and Katie Gluck. Chief Maples was a speaker and gave an excellent talk on agency partnership cooperation and community group coordination. Several fire agencies throughout the east bay were represented. Concern about wildfire and drought are very high.

President Nagel moved the agenda to Item 10.

NEW BUSINESS:

Proposed Joint Budget Meeting between KFPD/KPPCSD Finance Committees: KPPCSD President Welsh said that district has been through intensive finance committee meetings mainly because of community interest in the MOU for the police force. Welsh thinks it would be good to do a compare and contrast of the two budgets or just a presentation of the fire department's budget to dispel myths. He said people in the community are interested in consolidating the two districts but he does not advocate that unless he had data that shows it to make sense. Welsh believes the fire districts spends its money well but also doesn't believe there has been any detailed analysis of the fire budget. The police district is going through tremendous change right now and long-term planning. Welsh said his theme is "data", not assumptions. He said since it was great for the KPPCSD to go through such budgetary review, residents should also be interested in KFPD's budget particularly with the building issues. After going through KPPCSD's process, Welsh think the Fire District should do the same thing.

Director Kosel said that the Fire District Board of Directors has three formal meetings focused on budget every single year—when it is first adopted, when it is finalized and a mid-year budget review. Also the Finance Committee holds a noticed meeting at least twice a year. The District has been holding these open meetings for the 20 years Kosel has served on the Board.

Welsh would like to see a more in depth review than in the past. The Districts may find more ways to work together. Welsh attended his first KFPD Finance Committee meeting earlier in the year. Welsh talked about the problem of the Public Safety building, a possible move and cooperation from the police district and that a budgetary discussion would help. He thinks there are community folks that can help with analyzing the engineering. There needs to be long-range planning for the entire community.

KPPCSD Director Pat Gillette thinks it's silly how separate the two districts operate. She believes a joint budget meeting would be one way to achieve and identify ways to work together. There should not be any objection. KPPCSD has been on the "firing lines" and Gillette wants to know why the Fire District receives twice as much of the ad valorem property tax then the police department does. Director Harmon pointed out that the police department also has assessments. Gillette admitted that the community does not have any control over the past decision of ad valorem taxes. Gillette said that KFPD should be as transparent as KPPCSD is now. Director Kosel pointed out that KFPD has a Transparency Certificate of Excellence from CSDA. Gillette said she would like to see real transparency and if KFPD is transparent then sharing information shouldn't be an issue.

Director Harmon agreed that KFPD and KPPCSD should work on joint projects. Everything KFPD has is on its website—audits, budgets, minutes, etc. If something is not there, people just need to ask. KFPD is already transparent. Harmon is thrilled there is an audience at the meeting and welcomes all questions. As far as contrasting and comparing the two budgets, Harmon believes KPPCSD would be better served to compare their budget to other policing agencies. KFPD provides a very different service from KPPCSD.

KPPCSD Director Gillette suggested comparing the two budgets might find a way to save on duplicate resources like paper or a copier. Kensington's money should be spent as efficiently as possible. Welsh said that comparing and contrasting might not be necessary but thinks that KFPD should review their budget to the same detail as KPPCSD did publicly. Accountant Russell has a pretty good knowledge of both budgets. Welsh said the point is to generate more interest in the community in local governance and we should look at the most efficient, effective way to run the Districts.

President Nagel agreed that putting information out to the public is important to address misconceptions even though all of KFPD's numbers have been discussed at public meetings and are on the web. Nagel supports a public information meeting that doesn't necessarily need to be joint. Nagel believes KFPD is transparent but people aren't bothering to look at the information.

KPPCSD Director Sherris-Watts said none of her neighbors are questioning KFPD's finances though they wondered why the District needed a new fire engine. She asked the question of one of the KFPD Captains and he gave her a thorough answer. Sherris-Watts is not comfortable telling another agency how they should operate. She suggested a K Group information faire where everyone can share their information. Director Harmon agreed there seems to be a sense of KPPCSD wanting to discuss KFPD's budget.

Pat Gillette said she is approaching this as a citizen and as one community instead of two separate districts.

Director Kassarian said the discussion is unusual and KFPD Board members should finish deliberating and then ask for comments. Director Harmon said again that everyone is welcome to attend the KFPD Board meetings and ask any question. She liked Sherris-Watts information faire idea but the K groups all come together at the beginning of the year and KFPD makes an annual presentation at the KPOA meeting. Harmon thinks a joint meeting will end up being divisive. Welsh said that was not their experience when they had their budget meeting.

Director de Ville agreed everyone needs to think as one community and act together in some ways. KPPCSD is going through a lot of change right now. They need to find both an interim and permanent Chief for their organization. De Ville agreed that KFPD's information is publicly accessible and that when the District announces it will be discussing finances, there is little response. It is possible that folks trust the KFPD Board to run the District or there isn't much interest. De Ville also agreed with Welsh that there is a relatively small group of

people that are attacking the finances and spreading misconceptions. KFPD is already engaging in public process and any possible joint meeting should be after KPPCSD brings on new management.

Director Kassarian agreed that KFPD has five noticed meetings dealing with the budget. However, there now seems to be an interest in KFPD's budget and that demand could be addressed. KFPD could speak to the budget and why KFPD believes it is a responsible budget. It's okay to have an extra meeting and share the excellent job the District has done. He does not understand what synergy would come out of a joint meeting with KPPCSD. President Nagel questioned whether KFPD would reach more people with a meeting or with a mailed communication. Welsh interjected that KPOA is able to fill a room every year. Gillette suggested a smaller meeting with members of both finance committees and then a report be published.

Resident Jean Durham said KFPD's budgets are not a mystery. Everything is on the District website and there is no problem.

Sherris-Watts suggested a public demonstration with the fire engines and then talking to the parents of the children that attend about budget issues. President Nagel said if KFPD were to have an informational meeting, it would be appropriate to address the major items that concern the District such as drought, earthquake, wildfire, etc.

Director Kosel said the District will be holding a Finance Committee meeting and adopting the budget at the Board meeting both in June. The District could wait and see if there is interest from the community and if they are satisfied. Anyone that can't meet the daytime Finance meeting can come to the Board meeting.

Resident Don Dommer believes the District needs to tell a story of what it is about and what services it provides, the fire danger, drought, etc. Budget is how you keep track of things but it's not who the Fire District is. Director Kassarian agreed. The District could have an informational meeting on what it does and how it allocates its budget. There would be quite a bit of work necessary prior to having a "story" meeting. A joint meeting could possibly happen after that if synergy is identified. President Nagel believes that would be a wonderful idea and there should be some explanation on staffing, engine life spans, etc. Kassarian emphasized that would be a start.

Resident John Sullivan said he thinks the reason KFPD does not get a lot of turnout at its budget meetings is because the community has faith in the District. Sullivan suggested that Gillette's ideas of common expenses should be explored by staff, not at a public meeting. He is concerned about some of the "themes" in some of the public discourse, one being an equity argument--that somehow it is not fair that the Fire District receives more ad valorem funding. Sullivan thinks the community understands that the threats that are managed by the Fire Board are more significant and more complex than those managed by the police district. Earthquake, fire and daily EMT requirements should be compared to the daily important work done by KPPCSD. Equity is not a value here.

No motion was made on the agenda item. Resident Don Dommer suggested the Board needs to decide on a strategy and tell its story, not charge off with false urgency. Director Harmon said that KFPD has essential funds for essential services. Manager Navellier said the goal setting workshop power point has been received and will be on the Board agenda in June. A tentative date in July for a story meeting was discussed. More discussion followed. Navellier suggested a later meeting date since staff is busy with budget, finance committee, a public bid process, end-of-year closing and vegetation management. Nagel and Kosel agreed. Navellier agreed the Board should wait and see how much interest there is in the next couple of meetings that deal with finances. The Board will discuss the item more in the months to come. Welsh said KPPCSD will also consider an informational meeting once they have new management on board. He talked more about KPPCSD's current challenges and the consultants they will be hiring. Sherris-Watts clarified that the KPPCSD Board had not discussed a joint meeting and the KPPCSD Board members were all there on their own.

The Board took a 5-minute break. Director Kosel left the meeting. President Nagel reconvened the meeting.

Additional Oral Communications: President Nagel announced an oral communication from the public was overlooked earlier. Resident Jean Durham passed out a geological map of Kensington park and the surrounding area. As a professional geologist, she and two others mapped the area in 1996 for the benefit of the park buildings. The report is in the KPPCSD files. There is a small earthquake fault that runs through the park center. The park area is not a good place to locate a public services building of any kind and that should be considered as the Board looks at what to do about the Public Safety Building. The Board thanked Durham for her input.

CERT Tool Sheds: Discussion of Berkeley Program and Direction on Possible Similar Program for Kensington: Director Kassarian suggested that CERT become a regular Board meeting report. Kassarian walked all of the CERT area boundaries and redrew the boundaries to make sure they make sense. He posted a copy of the new map for everyone to see. B/C Gibson will now have them converted electronically for the websites. The CERT areas were originally done by voting precincts. Only minor adjustments were made which all the Area Coordinators have agreed to. The NextDoor website areas are now aligned with the CERT areas in Kensington. The maps are on DropBox. The Area Coordinators met in April and will meet again in June. An all El Cerrito and Kensington drill came out of the April meeting. That very simple first drill will be held on August 29th. A more complex drill will be planned after that. The three items where Kassarian believes he can contribute to promote CERT are the 8/29

drill, radio communications, and the neighborhood tool shed program. Kassarian, Nagel and B/C Gibson met to create an outline and a flyer for the 8/29 drill. The drill will follow the CERT mantra of post disaster—take care of yourself, take care of your family, take care of your home (utilities/pets), and then the neighbors on each side of you, then go to the CERT meeting area to see how you can on a team. Kassarian reviewed the CERT area teams. Each area will have its own command structure and incident commander. The entire drill should take no more than one hour. Areas 1 and 4 do not have current CERT Coordinators. All citizens are invited to participate, not just CERT trained residents. KPPCSD Director Rachelle Sherris-Watts suggested sending home a flyer through the Kensington Hilltop since school starts on August 24th. She reviewed the process. Kassarian is investigating other avenues for publicity. The CERT user group receives emails when an area needs a coordinator. The drill will go forward with the areas that have coordinators.

Director Kassarian talked to the KARO group and met with Captain Kevin Janes who is the FD communications specialist. KARO is down to four remaining HAM radio stations from six. KARO has an extremely well thought out plan but is lacking in staffing to execute the plan. In the event of an immediate disaster, KARO's back up plan is to send all staffing to the Public Safety Building and utilize that radio. Janes still recommends using a HAM radio set-up. Until KARO can ramp up to fulfill their plan, Kassarian suggested the Area Coordinators need to be able to communicate, after that Area Coordinators need to be able to communicate with the Emergency Operations Center or at least KARO at Station 65. Maples gave more explanation on how KARO and emergency communications would operate during an emergency. The current KARO plan is to use runners from the different areas to report to them at Station 65 which may not be feasible, particularly for Area 6 which is downhill from the station.

The third area Kassarian researched is the community CERT Sheds. A printout of the Berkeley program was included in the Board's packet. Kassarian spoke with Berkeley FD and gave an overview of the program. Berkeley has put 95 sheds in their community and is hoping to double that amount. Berkeley disperses the sheds based on a point system and the citizens sign an agreement. Berkeley's program has been in existence for many years and they went through a learning curve that KFPD can learn from. Each of Berkeley's sheds costs approximately \$4,500. A discussion on logistics followed. Berkeley willing to work with Kensington on obtaining sheds. Kassarian addressed the possible contents of the CERT sheds. Berkeley purchases their contents from Grainger and an EMS supply store. Kassarian created a supplemental list of other possible shed items.

Kassarians stated that the two questions before the Board are how to proceed with communications and whether or not to pursue a shed program. Chief Maples said he is in support of both programs and agrees that KFPD should use Berkeley's CERT sheds as a model. Maples suggested KFPD should have their legal counsel review the Berkeley documents. This will not be a one-time cost because items will go missing and also have an expected life span. He said not to underestimate the challenge of finding locations for the CERT sheds but does not wish to discourage the program either. Kassarian said Berkeley FD was extremely willing to assist KFPD with the program. Maples agreed their current Chief is extremely helpful. Maples said the next step would be to fund the programs during the budget process with an estimated number and then move forward. Maples will have staff work on costs for a shed. B/C Gibson is working on scheduling a communications class for the Area Coordinators and other interested individuals. Captain Janes will look at the cost of providing radios to the Coordinators if there is interest.

BOARD REPORTS:

Finance Committee: The next Committee meeting will be on June 2, 2015 at 1:30 p.m. and will be posted on the website. The El Cerrito City Manager will attend to discuss the annual contract fee.

Public Safety Building: The District has obtained the building permit. Navellier will submit it to the plan rooms by Friday, 5/15/15 and bids are scheduled to be opened on 6/17/15.

CSDA: Nagel passed out a one-page summary on the 4/20/15 meeting and reviewed the contents for the Board. Stan Caldwell was elected Vice President and Mike McGill was elected Member-At-Large. Dave Wadell is the new CSDA public affairs coordinator and services on the legislative committee.

Correspondence: A thank you letter was received from the Old Oak Home School Co-op.

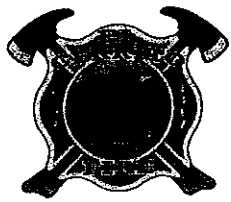
ADJOURNMENT: The meeting was adjourned at 9:31 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the regular Board meeting of the Kensington Fire Protection District on May 13, 2015.

Attest:

Michael Kassarian, Board Secretary

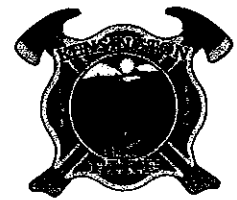


EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530

(510) 215-4450 • FAX (510) 232-4917

www.el-cerrito.org



June 1, 2015

TO: Kensington Fire Protection District Board Members

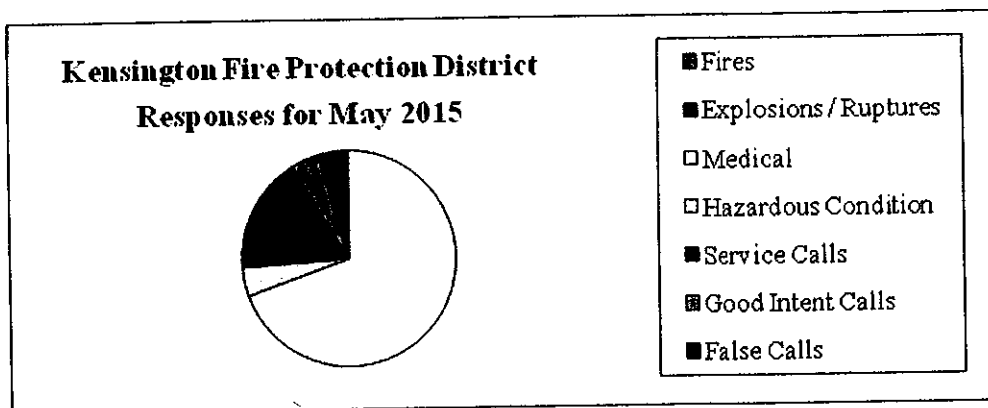
FROM: Laurence I. Carr: Battalion Chief

RE: Incident Activity Reports for the Month of May 2015

There were 23 incidents that occurred during the month of April in the community of Kensington. Please see the attached "Incident Log" for the dates and times locations and incident type for these calls that the Fire Department responded to this past month. Kensington calls are shown in the charts at the bottom of this page. During this month E65 responded to a total of 44 calls in all districts.

The chart below is broken down into NFIRS incident types. The following is a list of the response types, the number of responses for each type and the percentage of the total calls for each type.

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentages</u>
Fires	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	0	0.00%
Explosions / Ruptures	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
Medical	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	16	69.57%
Hazardous Condition	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	1	4.35%
Service Calls	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	4	17.39%
Good Intent Calls	<i>(Cancelled En Route, Wrong Location)</i>	1	4.35%
False Calls	<i>(Wrong Company/Unit Dispatched)</i>	1	4.35%
Totals		23	100.00%



Kensington Fire Protection District Response Log for May 2015

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	1501101	01-May-15 20:28:23	719 COVENTRY DR	Kensington	E65	321
2	1501107	02-May-15 13:59:47	393 COVENTRY DR	Kensington	E65	321
3	1501134	04-May-15 10:16:25	138 LAWSON DR	Kensington	E65	321
4	1501135	04-May-15 10:54:43	2 KENYON AVE	Kensington	E65	321
5	1501154	05-May-15 18:45:35	338 COVENTRY DR	Kensington	E65	321
6	1501159	06-May-15 10:19:39	256 PURDUE AVE	Kensington	E65	321
7	1501168	07-May-15 12:40:35	110 PURDUE AVE	Kensington	E65	600
8	1501207	11-May-15 13:17:33	301 RUGBY AVE	Kensington	E65	321
9	1501221	13-May-15 07:41:33	138 LAWSON DR	Kensington	E65	321
10	1501228	13-May-15 18:10:55	217 ARLINGTON AVE	Kensington	E65	321
11	1501248	15-May-15 11:49:46	50 LENOX DR	Kensington	E72	746
12	1501260	17-May-15 06:53:09	87 EDGECROFT DR	Kensington	E65	321
13	1501279	19-May-15 17:45:33	217 ARLINGTON AVE	Kensington	E65	321
14	1501287	21-May-15 02:55:33	COWPER AVE	Kensington	E65	444
15	1501288	21-May-15 09:27:00	138 LAWSON DR	Kensington	E65	550
16	1501328	26-May-15 02:50:50	141 SAINT ALBANS DR	Kensington	E65	553
17	1501332	26-May-15 19:27:07	39 NORWOOD AVE	Kensington	E65	321
18	1501333	26-May-15 19:33:46	69 KINGSTON DR	Kensington	E72	321
19	1501336	27-May-15 01:20:14	339 BERKELEY PARK BLVD	Kensington	E65	553
20	1501377	31-May-15 08:42:04	57 COWPER AVE	Kensington	E65	554
21	1501378	31-May-15 09:24:09	27 NORWOOD AVE	Kensington	E65	321
22	1501384	31-May-15 19:41:07	301 RUGBY AVE	Kensington	E65	321
23	1501390	01-Jun-15 04:51:44	71 ARDMORE RD	Kensington	E65	321

* See Attached Table for Incident Type Explanations

Type Series

100
200
300
400
500
600
700

Description

(Structure, Trash, Vehicle, Vegetation Fire)
(Over Pressure/Ruptures Explosions, Bombs)
(EMS, Vehicle Accidents, Extrication, Rescue)
(Chemical Spills, Leaks, Down power Lines)
(Distress, Water/ Smoke/Odor Problems, Public Assists)
(Cancelled En Route, Wrong Location)
(Wrong Company/Unit Dispatched)

Kensington Fire Protection District

Engine 65 Response Log for May 2015

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	1501101	01-May-15 20:28:23	719 COVENTRY DR	Kensington	E65	321
2	1501107	02-May-15 13:59:47	393 COVENTRY DR	Kensington	E65	321
3	1501110	02-May-15 16:18:37	0 LAKE ANZA	Berkeley	E65	321
4	1501113	02-May-15 23:23:45	1015 KING DR	El Cerrito	E65	600
5	1501119	03-May-15 10:51:17	506 CLAYTON AVE	El Cerrito	E65	651
6	1501133	04-May-15 09:49:39	205 RAMONA AVE	El Cerrito	E65	553
7	1501134	04-May-15 10:16:25	138 LAWSON DR	Kensington	E65	321
8	1501135	04-May-15 10:54:43	2 KENYON AVE	Kensington	E65	321
9	1501148	05-May-15 11:43:58	701 ELM ST	El Cerrito	E65	611M
10	1501154	05-May-15 18:45:35	338 COVENTRY DR	Kensington	E65	321
11	1501156	05-May-15 20:01:46	925 KING DR	El Cerrito	E65	321
12	1501159	06-May-15 10:19:39	256 PURDUE AVE	Kensington	E65	321
13	1501160	06-May-15 14:04:10	6431 FAIRMOUNT AVE	El Cerrito	E65	321
14	1501168	07-May-15 12:40:35	110 PURDUE AVE	Kensington	E65	600
15	1501173	08-May-15 00:35:14	7844 EUREKA AVE	El Cerrito	E65	321
16	1501178	08-May-15 14:50:26	1549 ARLINGTON BLVD	El Cerrito	E65	142
17	1501186	08-May-15 23:34:40	CURRY AVE	El Cerrito	E65	444
18	1501207	11-May-15 13:17:33	301 RUGBY AVE	Kensington	E65	321
19	1501209	11-May-15 17:54:27	7351 PEBBLE BEACH WAY	El Cerrito	E65	744
20	1501212	11-May-15 23:09:12	528 BONNIE DR	El Cerrito	E65	321
21	1501218	13-May-15 00:42:09	10002 SAN PABLO AVE	El Cerrito	E65	100
22	1501221	13-May-15 07:41:33	138 LAWSON DR	Kensington	E65	321
23	1501228	13-May-15 18:10:55	217 ARLINGTON AVE	Kensington	E65	321
24	1501234	14-May-15 08:13:47	300 SAN CARLOS AVE	El Cerrito	E65	321
25	1501256	16-May-15 06:27:38	545 BONNIE DR	El Cerrito	E65	611M
26	1501260	17-May-15 06:53:09	87 EDGE CROFT DR	Kensington	E65	321
27	1501273	19-May-15 10:09:18	1021 NAVELLIER ST	Kensington	E65	321
28	1501274	19-May-15 12:23:45	CURRY AVE	El Cerrito	E65	321
29	1501279	19-May-15 17:45:33	217 ARLINGTON AVE	Kensington	E65	321
30	1501287	21-May-15 02:55:33	COWPER AVE	Kensington	E65	444

31	1501288	21-May-15 09:27:00	138 LAWSON DR	Kensington	E65	550
32	1501306	22-May-15 13:23:17	6919 GLADYS AVE	El Cerrito	E65	743
33	1501318	24-May-15 10:17:21	7645 TERRACE DR	El Cerrito	E65	324
34	1501328	26-May-15 02:50:50	141 SAINT ALBANS DR	Kensington	E65	553
35	1501332	26-May-15 19:27:07	39 NORWOOD AVE	Kensington	E65	321
36	1501336	27-May-15 01:20:14	339 BERKELEY PARK BLVD	Kensington	E65	553
37	1501339	27-May-15 11:57:39	1400 LIBERTY ST	El Cerrito	E65	651
38	1501344	27-May-15 16:22:02	408 VILLAGE DR	El Cerrito	E65	321
39	1501351	28-May-15 05:13:54	57 COWPER AVE	Kensington	E65	611P
40	1501363	29-May-15 12:39:17	11225 SAN PABLO AVE	El Cerrito	E65	651
41	1501377	31-May-15 08:42:04	57 COWPER AVE	Kensington	E65	554
42	1501378	31-May-15 09:24:09	27 NORWOOD AVE	Kensington	E65	321
43	1501384	31-May-15 19:41:07	301 RUGBY AVE	Kensington	E65	321
44	1501390	01-Jun-15 04:51:44	71 ARDMORE RD	Kensington	E65	321

* See Attached Table for Incident Type Explanations

Type Series	Description
100	(Structure, Trash, Vehicle, Vegetation Fire)
200	(Over Pressure/Ruptures Explosions, Bombs)
300	(EMS, Vehicle Accidents, Extrication, Rescue)
400	(Chemical Spills, Leaks, Down power Lines)
500	(Distress, Water/ Smoke/Odor Problems, Public Assists)
600	(Cancelled En Route, Wrong Location)
700	(Wrong Company/Unit Dispatched)

TRANSMITTAL - APPROVAL

TO: Auditor Controller of Contra Costa County.
 Forwarded herewith are the following invoices and claims for goods and services received which have been approved for payment:

		KENSINGTON FPD			PY/CY:
		TRANSMITTAL - APPROVAL			BATCH #.: 2170
		Invoices			DATE: 6/5/2015
					LOCATION #: 13
					FILENAME: KENSINGTON
00982	Delta Dental	6/1/2015	BE001180827 June dental	7840 1061	1,189.07
01169	CalPERS	05/15/15	7072901257 July medical	7840 1061	8,268.92
01172	L.N. Curtis	05/20/15	1356290-01 - FF exp.	7840 2490	1,702.48
01172	L.N. Curtis	05/26/15	1357748-00 - Type I hurst tools	7840 2490	45,603.20
01172	L.N. Curtis	05/27/15	1357936-00 - Type I hose	7840 2490	16,335.99
01406	KFPD	06/05/15	Reimburse revolving fund	7840 2490	10,273.32
01634	Vision Service Plan	05/21/15	001027770001 June vision	7840 1061	330.22
01959	Alliant Insurance	05/22/15	342532 - FY15/16 crime ins.	7840 2490	1,309.00
02120	City of El Cerrito	06/01/15	June fire protection	7840 2328	197,136.98
07894	Bushwacker	05/31/15	6866 - wildland interface	7840 2490	2,030.00
09344	Alert-All Corp.	05/19/15	215050073 - pub ed supplies	7840 2490	1,456.62
10585	AllStar Fire Equipment	05/21/15	181681 - SCBA bottles	7840 2490	7,000.00
	BHI Management Consulting	05/18/15	015-47 - goat setting facilitator	7840 2490	3,800.00
TOTAL					296,435.80

Kensington FPD Approval

Date: 6/18/15
[Signature]

June 5, 2015

Attachment to Transmittal 0615

Kensington Fire Protection District Revolving Fund 01406

Detailed invoice for reimbursement to the Revolving Fund for payment of the following expenditures:

INVOICE DATE	DESCRIPTION	AMOUNT
5/1/2015	To Correct transmittal 0515	-1,232.48
5/7/2015	PG&E - electric	927.50
5/7/2015	PG&E - gas	89.10
4/26/2015	Canepa - landscape maint.	120.00
5/5/2015	Office Depot - office supplies	262.21
5/15/2015	CA Special Districts - SDLF	65.00
5/5/2015	AT&T - telephone	615.86
5/18/2015	Payroll processing	54.50
5/18/2015	Payroll - 5/1-5/15/15	2,510.65
5/18/2015	Withholding payroll taxes 5/1-5/15/15	1,137.27
5/9/2015	Sprint - telephone	65.12
5/13/2015	Pagepoint - website updates	41.99
5/16/2015	Russell - April accounting	195.00
6/9/2015	Mechanics Bank - check supplies, CPR mannekins, et	1,142.73
6/1/2015	Stericycle - medical waste/pharm disposal	482.65
5/11/2015	Gade - KARO radio battery	102.92
4/10/2015	Canepa - landscape maint. replace check	140.00
6/2/2015	Payroll processing	54.50
6/2/2015	Payroll - 5/16-5/31/15	2,412.62
6/2/2015	Withholding payroll taxes 5/16-5/31/15	1,086.18
	Total	10,273.32

Please complete the enclosed deposit ticket and mail in the attached envelope to The Mechanics Bank.

Kensington Fire Protection District
Balance Sheet
As of May 12, 2015

	May 12, 15
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
KFPD Revolving Acct - Gen Fund	7,537.36
General Fund	1,287,887.93
Special Tax Fund	79,244.74
Capital Fund	4,984.77
Total Checking/Savings	1,379,854.80
Accounts Receivable	
Due from County for Reimb:	13,884.66
Advance on Taxes	75,419.31
Advance on Supplemental Taxes	95,967.40
Total Accounts Receivable	185,271.37
Other Current Assets	
Prepaid Services - EC	402,556.42
Prepaid Exp.	9,287.73
Prepaid CERBT - Retiree Trust	998,899.75
Investments	
Capital Replacement Funds	1,368,947.00
Fire Protect. Contract Reserves	2,415,339.00
Investments - Other	188,378.53
Total Investments	3,972,664.53
Total Other Current Assets	5,383,408.43
Total Current Assets	6,948,534.60
Fixed Assets	
Equipment	1,057,967.17
Accumulated Depreciation-Equip	-701,991.00
Land	5,800.00
Building and Improvements	2,006,389.30
Accumulated Depreciation - Bldg	-739,375.00
Current Capital Outlay	
Fire Engine Type I	220,305.00
Firefighters Qtrs/Equip	6,935.27
Apparatus Bay Construction	22,133.50
Holmatro Tool	10,002.00
Computers/Furniture	2,546.77
Total Current Capital Outlay	261,922.54
Total Fixed Assets	1,890,713.01
TOTAL ASSETS	8,839,247.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Due to Revolving Acct - Gen Fnd	13,884.66
Due to Other - Issued by CCC	31,017.71
Total Accounts Payable	44,902.37
Other Current Liabilities	
EI Cerrito Service Contract Pay	402,556.42
Wages & PR Taxes Payable	108.33
Total Other Current Liabilities	402,664.75
Total Current Liabilities	447,567.12

Kensington Fire Protection District
Balance Sheet
As of May 12, 2015

	<u>May 12, 15</u>
Total Liabilities	447,567.12
Equity	
Fund Equity - General	3,325,448.26
Fund Equity - Capital Projects	548,373.00
Fund Equity - Special Revenue	17,789.00
Fund Equity - Gen Fixed Asset	1,321,009.00
Fund Equity	2,002,744.29
Net Income	1,176,316.94
Total Equity	<u>8,391,680.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,839,247.61</u></u>

**Kensington Fire Protection District
Revenue & Expense Prev Year Comparison**

July 1, 2014 through May 12, 2015

	Jul 1, '14 - May 12, 15	Jul 1, '13 - May 12, 14	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	3,251,446.16	2,968,867.66	282,578.50	9.5%
Special Taxes	200,345.40	200,428.40	-83.00	0.0%
Other Tax Income	13,692.98	14,204.34	-511.36	-3.6%
Lease Agreement	0.00	31,514.00	-31,514.00	-100.0%
Interest Income	6,727.93	5,477.02	1,250.91	22.8%
Salary Reimbursement Agreement	41,412.30	39,755.22	1,657.08	4.2%
Miscellaneous Income	13,408.57	14,266.11	-857.54	-6.0%
Total Income	3,527,033.34	3,274,512.75	252,520.59	7.7%
Expense				
OUTSIDE PROFESSIONAL SERVICES				
LAFCO Fees	1,796.45	1,760.39	36.06	2.1%
Contra Costa County Expenses	31,095.36	31,874.90	-779.54	-2.5%
El Cerrito Contract Fee	2,012,782.10	1,967,361.75	45,420.35	2.3%
Water System Improvements	110,000.00	0.00	110,000.00	100.0%
Fire Abatement Contract	0.00	865.00	-865.00	-100.0%
Risk Management Insurance	11,523.00	10,601.00	922.00	8.7%
Professional Fees				
Accounting	2,876.44	2,926.19	-49.75	-1.7%
Actuarial Valuation	0.00	2,500.00	-2,500.00	-100.0%
Audit	13,000.00	12,000.00	1,000.00	8.3%
Legal Fees	3,068.82	2,467.80	601.02	24.4%
Total Professional Fees	18,945.26	19,893.99	-948.73	-4.8%
Wildland Vegetation Mgmt	3,045.00	8,330.00	-5,285.00	-63.5%
Total OUTSIDE PROFESSIONAL SER...	2,189,187.17	2,040,687.03	148,500.14	7.3%
RETIREE MEDICAL BENEFITS				
PERS Medical	19,970.00	46,992.92	-27,022.92	-57.5%
Delta Dental	2,342.09	6,013.33	-3,671.24	-61.1%
Vision Care	637.09	1,640.83	-1,003.74	-61.2%
Total RETIREE MEDICAL BENEFITS	22,949.18	54,647.08	-31,697.90	-58.0%
COMMUNITY SERVICE ACTIVITIES				
Public Education	7,089.99	7,673.99	-584.00	-7.6%
Comm. Pharmaceutical Drop-Off	1,251.08	888.03	363.05	40.9%
Vial of Life Program	0.00	114.27	-114.27	-100.0%
CERT Emergency Kits	0.00	3,173.19	-3,173.19	-100.0%
Open Houses	253.51	287.48	-33.97	-11.8%
Community Shredder	1,075.00	805.00	270.00	33.5%
Total COMMUNITY SERVICE ACTIVITI...	9,669.58	12,941.96	-3,272.38	-25.3%
DISTRICT ACTIVITIES				
Firefighter's Apparel	0.00	616.75	-616.75	-100.0%
Firefighters' Expenses	1,793.99	1,940.32	-146.33	-7.5%
Airpacks Expense	0.00	15,561.45	-15,561.45	-100.0%
Staff Appreciation	1,366.31	1,487.10	-120.79	-8.1%
Professional Development	3,736.41	3,123.38	613.03	19.6%
Building Maintenance				
Janitorial Service	1,155.00	1,032.55	122.45	11.9%
Medical Waste Disposal	2,339.64	2,184.43	155.21	7.1%
Building alarm	1,696.00	1,696.00	0.00	0.0%
Gardening service	840.00	1,450.00	-610.00	-42.1%
Miscellaneous Maint.	8,384.36	9,253.03	-868.67	-9.4%
Total Building Maintenance	14,415.00	15,616.01	-1,201.01	-7.7%
Building Utilities/Service				
Garbage	1,029.08	621.24	407.84	65.7%
Gas and Electric	5,224.60	5,674.68	-450.08	-7.9%
Water/Sewer	1,442.21	1,098.95	343.26	31.2%
Total Building Utilities/Service	7,695.89	7,394.87	301.02	4.1%
Election	399.18	0.00	399.18	100.0%
Memberships	6,888.00	6,519.00	369.00	5.7%
Office				
Office Expense	2,426.33	618.65	1,807.68	292.2%
Office Supplies	943.88	522.63	421.25	80.6%
Telephone	6,462.11	5,183.60	1,278.51	24.7%
Total Office	9,832.32	6,324.88	3,507.44	55.5%
Total DISTRICT ACTIVITIES	46,127.10	58,583.76	-12,456.66	-21.3%
Staff				
Wages	62,590.30	62,586.82	3.48	0.0%
Longevity Pay	1,000.00	0.00	1,000.00	100.0%
Overtime Wages	135.41	541.54	-406.13	-75.0%
Medical/dental ins compensation	6,500.00	6,000.00	500.00	8.3%
Retirement Contribution	4,756.78	3,129.35	1,627.43	52.0%
Payroll Taxes	5,374.93	5,046.44	328.49	6.5%
Workers Compensation/Life Ins	1,209.55	1,612.11	-402.56	-25.0%
Payroll Processing	1,216.40	1,182.90	33.50	2.8%

**Kensington Fire Protection District
Revenue & Expense Prev Year Comparison**

July 1, 2014 through May 12, 2015

	Jul 1, '14 - May 12, 15	Jul 1, '13 - May 12, 14	\$ Change	% Change
Total Staff	82,783.37	80,099.16	2,684.21	3.4%
Total Expense	2,350,716.40	2,246,958.99	103,757.41	4.6%
Net Ordinary Income	1,176,316.94	1,027,553.76	148,763.18	14.5%
Other Income/Expense				
Other Income				
Transfers In - Capital	201,615.00	197,455.00	4,160.00	2.1%
Transfers In - General	2,304.99	131,448.27	-129,143.28	-98.3%
Total Other Income	203,919.99	328,903.27	-124,983.28	-38.0%
Other Expense				
Transfers Out - Capital	2,304.99	2,448.27	-143.28	-5.9%
Transfers Out - Special	199,000.00	129,000.00	70,000.00	54.3%
Transfers Out - General	2,615.00	197,455.00	-194,840.00	-98.7%
Total Other Expense	203,919.99	328,903.27	-124,983.28	-38.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	1,176,316.94	1,027,553.76	148,763.18	14.5%

**Kensington Fire Protection District
Revenue & Expense Budget vs. Actual**

July 2014 through April 2015

	Jul '14 - Apr 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	3,251,446.16	2,982,110.00	269,336.16	109.0%
Special Taxes	200,345.40	200,428.00	-82.60	100.0%
Other Tax Income	13,661.67	15,000.00	-1,338.33	91.1%
Lease Agreement	0.00	1.00	-1.00	0.0%
Interest Income	6,727.93	4,146.25	2,581.68	162.3%
Salary Reimbursement Agreement	41,412.30	42,613.34	-1,201.04	97.2%
Grant Revenue	0.00	0.00	0.00	0.0%
Miscellaneous Income	13,408.57	0.00	13,408.57	100.0%
Total Income	3,527,002.03	3,244,298.59	282,703.44	108.7%
Expense				
OUTSIDE PROFESSIONAL SERVICES				
LAFCO Fees	1,796.45	1,850.00	-53.55	97.1%
Contra Costa County Expenses	31,095.36	33,357.00	-2,261.64	93.2%
El Cerrito Contract Fee	2,012,782.10	2,012,782.50	-0.40	100.0%
Water System Improvements	110,000.00	110,000.00	0.00	100.0%
Fire Abatement Contract	0.00	8,000.00	-8,000.00	0.0%
Risk Management Insurance	11,523.00	11,525.00	-2.00	100.0%
Professional Fees				
Accounting	2,876.44	3,650.00	-773.56	78.8%
Audit	13,000.00	13,000.00	0.00	100.0%
Legal Fees	3,068.82	25,000.00	-21,931.18	12.3%
Total Professional Fees	18,945.26	41,650.00	-22,704.74	45.5%
Wildland Vegetation Mgmt	3,045.00	8,400.00	-5,355.00	36.3%
Total OUTSIDE PROFESSIONAL SER...	2,189,187.17	2,227,564.50	-38,377.33	98.3%
RETIREE MEDICAL BENEFITS				
PERS Medical	18,305.84	16,641.66	1,664.18	110.0%
Delta Dental	2,129.18	2,129.16	0.02	100.0%
Vision Care	637.09	579.16	57.93	110.0%
Total RETIREE MEDICAL BENEFITS	21,072.11	19,349.98	1,722.13	108.9%
COMMUNITY SERVICE ACTIVITIES				
Public Education	7,068.99	10,833.32	-3,764.33	65.3%
Comm. Pharmaceutical Drop-Off	1,251.08	1,875.00	-623.92	66.7%
Vial of Life Program	0.00	125.00	-125.00	0.0%
CERT Emergency Kits	0.00	3,330.00	-3,330.00	0.0%
Open Houses	253.51	750.00	-496.49	33.8%
Community Shredder	0.00	1,000.00	-1,000.00	0.0%
Total COMMUNITY SERVICE ACTIVITI...	8,573.58	17,913.32	-9,339.74	47.9%
DISTRICT ACTIVITIES				
Firefighter's Apparel	0.00	1,500.00	-1,500.00	0.0%
Firefighters' Expenses	1,793.99	4,000.00	-2,206.01	44.8%
Engine Rescue Equipment	0.00	0.00	0.00	0.0%
Staff Appreciation	1,366.31	2,500.00	-1,133.69	54.7%
Professional Development	3,736.41	4,400.00	-663.59	84.9%
Building Maintenance				
Janitorial Service	1,050.00	1,250.00	-200.00	84.0%
Medical Waste Disposal	2,100.40	3,332.00	-1,231.60	63.0%
Building alarm	1,696.00	2,000.00	-304.00	84.8%
Gardening service	840.00	1,700.00	-860.00	49.4%
Miscellaneous Maint.	7,446.10	10,416.60	-2,970.50	71.5%
Total Building Maintenance	13,132.50	18,698.60	-5,566.10	70.2%
Building Utilities/Service				
Garbage	682.68	655.00	27.68	104.2%
Gas and Electric	5,224.60	6,004.10	-779.50	87.0%
Water/Sewer	1,442.21	1,095.80	346.41	131.6%
Total Building Utilities/Service	7,349.49	7,754.90	-405.41	94.8%
Election	399.18	1,000.00	-600.82	39.9%
Memberships	5,888.00	6,845.00	-957.00	86.0%
Office				
Office Expense	2,093.53	2,916.60	-823.07	71.8%
Office Supplies	943.88	2,083.30	-1,139.42	45.3%
Telephone	5,704.83	5,537.50	167.33	103.0%
Total Office	8,742.24	10,537.40	-1,795.16	83.0%
Total DISTRICT ACTIVITIES	42,408.12	57,235.90	-14,827.78	74.1%
Staff				
Wages	62,590.30	62,591.60	-1.30	100.0%
Longevity Pay	1,000.00	1,000.00	0.00	100.0%
Overtime Wages	135.41	1,083.30	-947.89	12.5%
Vacation Wages	0.00	0.00	0.00	0.0%
Medical/dental Ins compensation	6,500.00	6,500.00	0.00	100.0%
Retirement Contribution	4,756.78	4,758.30	-1.52	100.0%
Payroll Taxes	5,374.93	5,653.00	-278.07	95.1%
Workers Compensation/Life Ins	1,209.55	1,695.00	-485.45	71.4%

**Kensington Fire Protection District
Revenue & Expense Budget vs. Actual**

July 2014 through April 2015

	Jul '14 - Apr 15	Budget	\$ Over Budget	% of Budget
Payroll Processing	1,161.90	1,180.00	-18.10	98.5%
Total Staff	82,728.87	84,461.20	-1,732.33	97.9%
Contingency	0.00	20,833.30	-20,833.30	0.0%
Total Expense	2,343,969.85	2,427,358.20	-83,388.35	96.6%
Net Ordinary Income	1,183,032.18	816,940.39	366,091.79	144.8%
Other Income/Expense				
Other Income				
Transfers In - Capital	201,615.00			
Transfers In - General	2,304.99			
Total Other Income	203,919.99			
Other Expense				
Transfers Out - Capital	2,304.99			
Transfers Out - Special	199,000.00			
Transfers Out - General	2,615.00			
Total Other Expense	203,919.99			
Net Other Income	0.00			
Net Income	1,183,032.18	816,940.39	366,091.79	144.8%

RESOLUTION 15-02

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT ESTABLISHING THE APPROPRIATIONS LIMIT OF THE KENSINGTON FIRE PROTECTION DISTRICT FOR FISCAL YEAR 2015-2016

WHEREAS, Article XIII B of the California Constitution establishes a limitation on spending by local government agencies, including special districts not otherwise exempted, of funds from proceeds of taxes; and

WHEREAS, each local government agency, including non-exempted special districts, must establish its appropriations limit annually by recorded vote of the governing body; and

WHEREAS, the appropriations limit for Fiscal Year 2014-2015 was established at \$3,624,300 by the Board of Directors of the Kensington Fire Protection District; and

WHEREAS, the applicable factors used to calculate the appropriations limit for Fiscal Year 2015-2016 are (1) the increase in the California per capita personal income of 3.82% as provided by the State Department of Finance; and (2) the applicable change in population from January 2014 to January 2015 of 1.28%; and

WHEREAS, the information used in the determination of the calculation of the appropriations limit has been available for public inspection for at least 15 days;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Kensington Fire Protection District establishes the appropriations limit for Fiscal Year 2015-2016 as \$3,814,575.

* * * * *

The foregoing resolution was duly adopted at a regular meeting of the Kensington Fire Protection District on the 10th day of June 2015 by the following vote of the Board.

AYES: BOARD MEMBERS
NOES: BOARD MEMBERS
ABSENT: BOARD MEMBERS

Larry Nagel, President

Michael Kassarian, Secretary

Attachment: Calculation of Appropriations Limit for FY 2015-2016

KENSINGTON FIRE PROTECTION DISTRICT

Calculation of Appropriations Limit for Fiscal Year 2015-2016

Article XIII B of the California Constitution specifies that local jurisdictions select their cost-of-living factor to compute their appropriations limit by a vote of the governing body. Historically, the Kensington Fire Protection District has selected the following method of computing its limit.

California per capita personal income (+/-) = 3.82%

Population change in Contra Costa County = 1.28%

Per capita converted to a ratio: $(3.82 + 100)/100 = 1.0382$

Population converted to a ratio: $(1.28 + 100)/100 = 1.0128$

Calculation of factor for FY 2015-2016: $1.0392 \times 1.0128 = 1.0525$

Appropriations limit for FY 2014-2015: \$3,624,300

Calculated appropriations limit for FY 2015-2016:
 $\$3,624,300 \times 1.0525 = \$3,814,575$

Suggested appropriations limit: \$3,814,575

Posted 5/12/15

RESOLUTION 15-03

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT AUTHORIZING CONTRA COSTA COUNTY TO PLACE THE FIRE DISTRICT'S SPECIAL TAX ON THE TAX ROLL FOR FISCAL YEAR 2015-2016 AND TO COLLECT THE SPECIAL TAX ON BEHALF OF THE KENSINGTON FIRE PROTECTION DISTRICT

WHEREAS, the Kensington Fire Protection District is a special district organized under the laws of the State of California and includes within its jurisdiction all properties in the unincorporated portion of the community of Kensington; and

WHEREAS, the Kensington Fire Protection District has enacted by voter approval a special tax to support fire protection services within the community of Kensington; and

WHEREAS, as authorized by State law, Contra Costa County has historically collected the special tax for the Kensington Fire Protection District through the tax roll;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby authorizes Contra Costa County to place the Kensington Fire Protection District's special tax on the tax roll for Fiscal Year 2015-2016 and to collect the special tax on behalf of the Kensington Fire Protection District.

* * * * *

The foregoing resolution was duly adopted at a regular meeting of the Kensington Fire Protection District on the 10th day of June 2015 by the following vote of the Board.

AYES: BOARD MEMBERS
NOES: BOARD MEMBERS
ABSENT: BOARD MEMBERS

Larry Nagel, President

Michael Kassajian, Secretary

CHIEF'S REPORT

**KENSINGTON FIRE PROTECTION DISTRICT
MEMORANDUM**

June 2015

TO: President and Board Members, Kensington Fire Protection District

FROM: Lance J. Maples, Fire Chief

SUBJECT: **Fire Chief's Report**

Weed Abatement Program

The Fire Prevention Division has been very busy since mid May conducting vegetation management inspections throughout the community of Kensington. On May 29th, non-compliant notices were sent out to the property owners to put them on notice that vegetation management needed to take place on their property. In between now and July 8th, the Fire Prevention Officer will go out and conduct re-inspections of the properties that were in violation. This is also a time that we use to educate property owners on the community's vegetation management guidelines to ensure that we avoid having to forcefully abate properties. It should be noted that 61 notices were sent out during this inspection process.

Firefighter Recruitment

I am happy to report that interviews took place on June 4th and June 5th, for entry level firefighter positions. Once the list is validated, Chief's interviews will take place the week of the 22nd and we hope to have two new members of the Department by the end of July.

NEW BUSINESS

FIRE DEPARTMENT

The Fire Department's mission is to enhance community safety by 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. The Department achieves this mission by helping the community reduce the frequency and severity of these emergencies by providing public education programs; reducing threats to public safety by enforcing laws, codes, and ordinances covering fire and life safety; abating identified fire hazards on City, private, and other agencies' property; and maintaining personnel, apparatus, equipment, and facilities in a constantly ready condition.

DEPARTMENT OVERVIEW

The Fire Department's primary responsibility is to keep the residents of El Cerrito and Kensington as safe as possible by developing, providing, and maintaining cost effective fire prevention, fire suppression, and advanced emergency services.

The Department operates three fire stations: Station 71 on San Pablo Avenue, Station 72 on Arlington Boulevard, and Station 65 in Kensington. The City contracts with the Kensington Fire Protection District to provide the full range of fire services to the residents of Kensington. This contract increases the level of service offered to both communities. The Department receives payment from the Kensington Fire Protection District for these services. The amount of the contract is proportionately related to the budgeted costs for the Department each fiscal year. Services to the Kensington Fire Protection District represent approximately 30% of the Department's expenditures.

The Department is able to provide a timely and appropriate level of response through automatic aid response agreements with the City of Richmond Fire Department, the Contra Costa County Fire Protection District, the City of Albany Fire Department and the City of Berkeley Fire Department. These active partnerships utilize the combined resources of all four agencies to serve the area irrespective of jurisdictional lines.

Department personnel also assist when requested through the use of the State's Master Mutual Aid Program and can be sent all over the western states to assist others in need. In addition, the Department staffs one State Office of Emergency Services (OES) engine that can be called upon to respond throughout the State for major emergencies or disasters. All of the aforementioned departments participate in the cost sharing of dispatch and training services. Meeting common staffing, training, apparatus, and performance standards ensures reciprocity of services.

Prevention and preparedness are key priorities for the Fire Department. The Department is responsible for the City's Emergency Operations Center (EOC) and development of the City's Emergency Operations plan in the event of a major disaster that affects El Cerrito and Kensington. Additionally, the Department runs the very successful Community Emergency Response Teams (CERT) program that trains citizens to be self sufficient in the event of an emergency. The Department also conducts outreach and educational opportunities to residents, businesses, and schools in order to inform the public about fire prevention and emergency preparedness techniques.

Organizational Structure

The Fire Department's resources are organized into four divisions: Fire Prevention, Training/EMS, Operations and Support Services. Fire Administration provides management oversight to these four divisions.

Fire Prevention Division

The Department utilizes a line Battalion Chief as Fire Marshal to oversee the Fire Prevention Division. The full fire prevention program includes development, interpretation, and enforcement of codes; review of construction plans; testing of fire protection systems; abatement of identified hazards; and educational programs for the public. A key component of this fire prevention is vegetation management on City, private, and public lands to minimize the effects of a wildland/urban interface fire and resulting structural conflagration. A Fire Prevention Officer provides code enforcement, specialized inspections, and coordination of the Department's line and staff prevention duties.

Training/EMS Division

A significant portion of the Fire Department's resources are dedicated to the task of maintaining departmental resources in a ready state. A department Battalion Chief serves as the company Training Officer and EMS Director. All personnel must maintain a high skill level for a diverse range of responsibilities. Many of these skill levels must be tested and certified annually. Training is both a daily priority and a program vital to providing reliable emergency services. Complex equipment and apparatus require continual testing and training. The Training Officer also supervises and manages the Emergency Medical Programs which encompass the training and operations of the Department's EMTs and Paramedics. The neighborhood disaster preparedness component of the Department's public education program, known as the CERT Program (Community Emergency Response Team), is also managed under this Division.

Operations Division

Emergency Operations of the Fire Department include controlling and extinguishing fires, intervention in medical emergencies that threaten life and health, and protection of life, the environment, and property from the effects of storm, flood, earthquake, disaster, hazardous chemical releases, and other emergency events. This division assists the Training/EMS Division in identifying and prioritizing the necessary training to provide safe and efficient delivery of service. A line Battalion Chief also manages this division.

Support Services Division

The Support Services Division is tasked with ensuring that Department facilities, apparatus, and equipment are maintained in a constant state of readiness that includes annual testing, maintenance, and purchasing. This Division is also in charge of the comprehensive administrative reporting system and the Department's staff level work assignments.

Chart 6-1 provides an organizational overview of the Fire Department:

Chart 6-1
Fire Department Organization Chart

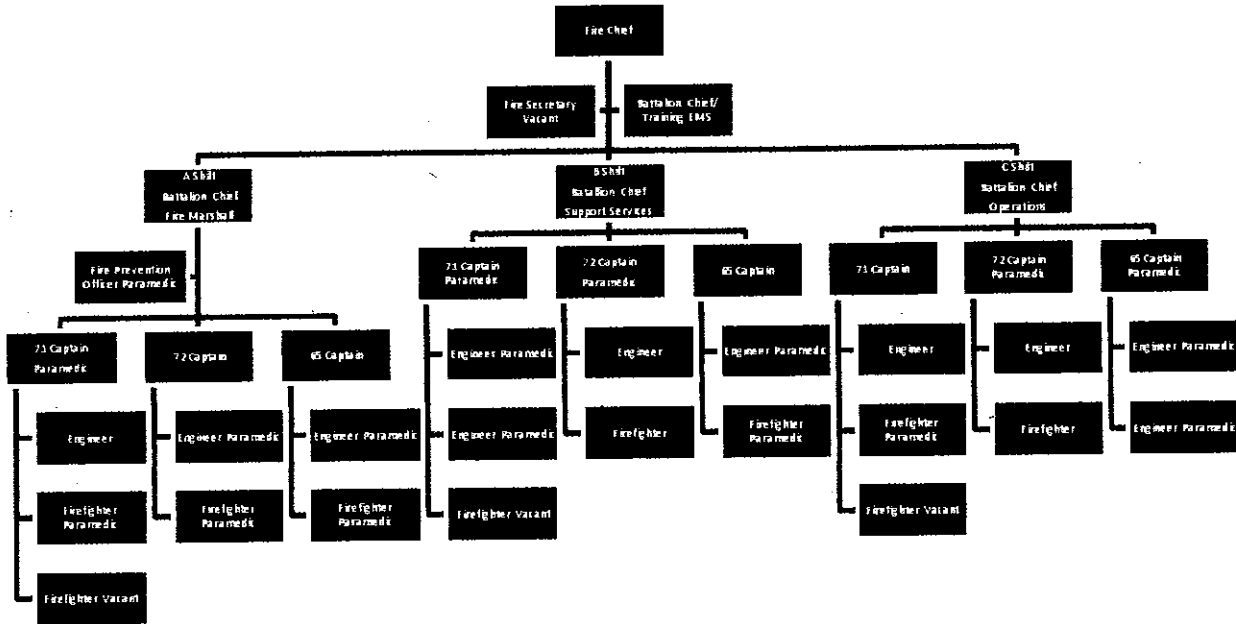


Table 6-1 shows the adopted personnel authorization for the Department. In FY 2015-16, the overall staffing level will remain the same. This staffing model is designed to assign two paramedic assignments on each responding engine to provide advanced life support services during emergency medical responses.

Table 6-1
Fire Department Position Listing

FIRE DEPARTMENT	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Battalion Chief	3	3	3	3
Battalion Chief/Training Officer	1	1	1	1
Fire Captain	6	6	4	4
Fire Captain/Paramedic	3	3	5	5
Fire Captain/Paramedic/FPO	1	1	1	1
Fire Chief	1	1	1	1
Fire Engineer	2	2	4	3
Fire Engineer/Paramedic	10	10	8	9
Fire Secretary	1	1	1	1
Firefighter	4	4	5	5
Firefighter/Paramedic	5	4	4	4
FIRE DEPARTMENT TOTAL	37	37	37	37

Service Indicators

Based on a review of Department activities for prior fiscal years, the workload has remained relatively stable. The Department will be able to meet the anticipated workload for FY 2015-16 with current staffing levels as shown in the Adopted budget. Table 6-2 lists six response types, depicted graphically in Chart 6-3:

- Fire: Structure fire, fire in mobile property, wildland fire
- Emergency Medical Service/Rescue: Rescue, medical assistance, vehicle accident
- Hazardous Condition: Toxic condition, electrical arcing, flammable gas or liquid condition
- Service Call: Person(s) in distress, water problem, odor problem, unauthorized burning
- Good Intent: Hazardous material investigation/no hazard found, EMS call/ patient self transported
- False Calls: Unintentional alarm, system malfunction, malicious, bomb scare; no hazard

Table 6-2
Emergency Response Workload

Response Type	2010	2011	2012	2013	2014
Fires	103	113	112	113	160
EMS/Rescues	1536	1530	1537	1572	1582
Hazardous Conditions	64	69	66	56	88
Service Calls	255	256	251	292	256
Good Intent	663	694	835	736	758
False Calls	143	160	172	187	174

Chart 6-3
Emergency Response Workload

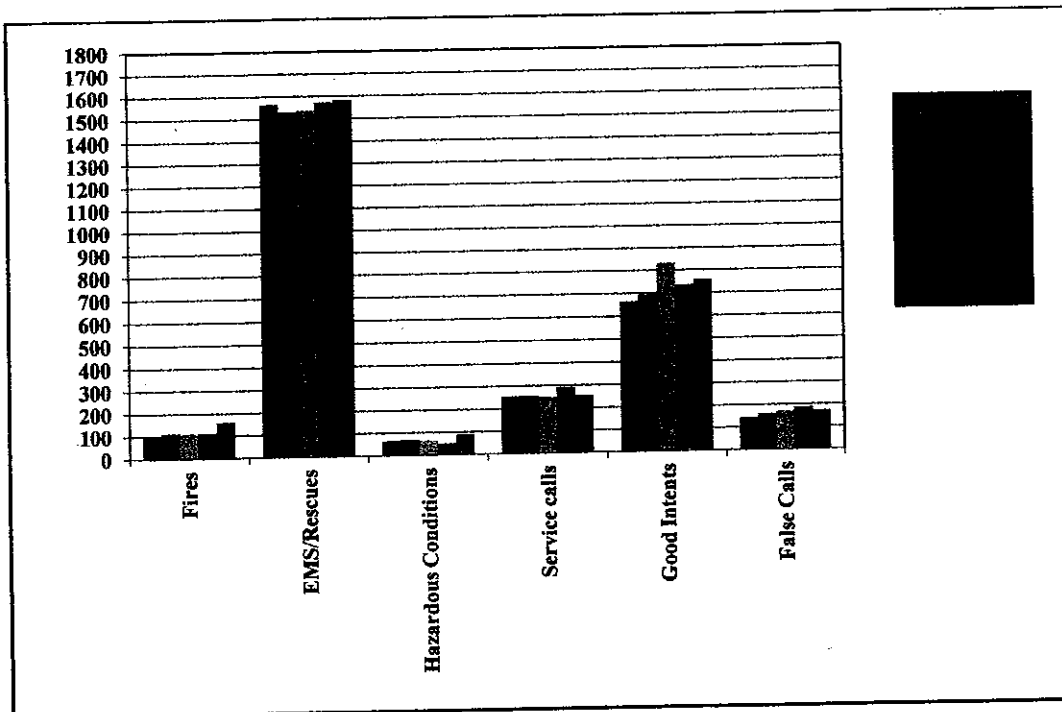


Table 6-4 shows that the Department responds to nearly 3,000 calls per year. Fire loss over this five-year period averages \$440,425 per year. However, fire loss averages remain very low compared to cities with similar demographics. In 2011, the Fire Department showed a slight increase in fire loss due to a pair of unintentionally caused structure fires for a combined fire loss of \$850,000. The Department anticipates that requests for service will remain flat over the next calendar year.

Table 6-4
Total Responses, by Year

Year	Number	Dollar Loss
2010	2,764	561,445
2011	2,822	883,950
2012	2,973	428,250
2013	2,956	131,755
2014	3,018	196,725
Average	2,906	\$440,425

Tables 6-5 through 6-8 illustrate the Department's commitment to continued training and education and public outreach:

Table 6-5
Training Hours

Type	2010	2011	2012	2013	2014
Medical – EMS	887	782	760	690	729
Operations	13,882	12,907	12,172	12,510	11,952
Physical Fitness	1,349	1,113	979	1,004	582
Online	815	840	826	1,043	1,266
Total	16,933	15,642	14,737	15,247	14,529

Table 6-6
Fire Prevention Activities

Inspection Type	2010	2011	2012	2013	2014
Fire Inspections (Fire Company)	440	495	471	602	521
Mandatory (Schools/Jails/Convalescents)	18	23	23	20	24
Self-Inspection	217	252	254	149	94
Construction Plan Checks	70	59	64	48	72
Construction Inspections	63	232	200	53	39
Vegetation Management Inspections	15,351	14,270	14,270	14,270	14,270
Vegetation Management Re-inspections	237	329	283	113	289
Total	16,396	15,660	15,565	15,255	15,309

**Table 6-7
Current Certifications Held**

Type	2010	2011	2012	2013	2014
Chief Officer	1	1	1	1	1
Fire Officer	22	22	21	21	23
Firefighter II	34	34	33	31	31
Firefighter I	34	34	33	33	31
Driver Operator I	32	34	31	31	31
CERT Instructors	9	10	8	8	8
Rescue Systems I	25	26	27	26	28
Rescue Systems II	N/A	7	10	10	12
EMT	16	16	12	15	15
Paramedic	18	18	18	18	18
Total	191	202	194	194	198

**Table 6-8
Public Education Contacts**

Contact Type	2010	2011	2012	2013	2014
Station Tours	331	150	177	245	265
Preschool Programs	516	477	493	430	325
Open Houses	35	201	147	400	137
School Age Programs K-4	456	830	606	350	550
School Age Programs 5-8	239	672	497	205	334
Senior Programs	58	25	63	29	193
First Aid/ CPR	230	140	169	60	100
Car Seats	N/A	56	49	70	49
Total	2,865	2,495	2,201	1,781	1,953

CITY OF EL CERRITO / KENSINGTON FIRE PROTECTION DISTRICT

Proposed Contract Fee for FY 2015 - 2016

ITEM DETAIL BUDGET EXPENDITURES
GENERAL FUND

	Proposed Budget FY15-16		
00 SALARIES & BENEFITS			
110 Salaries	\$4,549,323.34	27.75%	\$1,262,437.23
130 Temporary/Part-time Salaries	\$0.00	27.75%	\$0.00
140 Overtime Pay	\$594,708.45	27.75%	\$185,031.59
145 FLSA Overtime pay	\$98,897.75	27.75%	\$27,444.13
146 Non Suppression Overtime pay	\$78,735.00	27.75%	\$21,848.86
150 Special Pay	\$0.00	27.75%	\$0.00
210 PERS Contributions	\$1,456,155.48	27.75%	\$404,083.15
220 FICA/MEDICARE	\$73,479.83	27.75%	\$20,390.65
230 Benefits & Insurance	\$957,484.71	27.75%	\$265,702.01
240 Workers Compensation	\$102,638.00	27.75%	\$28,482.05
990 Salary Savings	(\$484,468.00)	27.75%	(\$134,439.87)
TOTAL	\$7,426,954.56		\$2,080,979.89
00 PROFESSIONAL SERVICES			
190 Misc Professional Services	\$6,500.00	33.33%	\$2,166.45
220 Medical Services	\$15,000.00	33.33%	\$4,999.50
TOTAL	\$21,500.00		\$7,165.95
00 PROPERTY SERVICES			
110 Utilities	\$12,651.00	0.00%	\$0.00
230 Building Maintenance Services	\$15,000.00	33.33%	\$4,999.50
240 Landscape/Park Maint Svcs	\$20,000.00	0.00%	\$0.00
250 Vehicle/Equip Maint Svcs	\$80,000.00	25.00%	\$20,000.00
290 Misc R&M Svcs	\$80,000.00	33.33%	\$19,998.00
320 Vehicle & Equip Lease	\$0.00	0.00%	\$0.00
330 Vehic Replcmt Rental Charge	\$153,532.00	18.83%	\$28,910.08
910 Solid Waste Services	\$6,000.00	33.33%	\$1,999.80
TOTAL	\$347,183.00		\$75,907.38
00 OTHER SERVICES			
210 Telephone Expenses	\$15,000.00	20.00%	\$3,000.00
220 Mobile/Wireless Expenses	\$12,000.00	20.00%	\$2,400.00
310 Legal Notices & Advertisements	\$1,000.00	25.00%	\$250.00
410 Printing and Binding	\$1,000.00	25.00%	\$250.00
610 Travel & Training	\$25,000.00	25.00%	\$6,250.00
910 Dues & Subscriptions	\$12,000.00	25.00%	\$3,000.00
990 Other Administrative Services	\$15,000.00	25.00%	\$3,750.00
TOTAL	\$81,000.00		\$18,900.00
00 SUPPLIES			
110 General Office Supplies	\$8,000.00	25.00%	\$1,500.00
120 Postage & Delivery	\$1,300.00	25.00%	\$325.00
130 Photocopying Charges	\$3,000.00	25.00%	\$750.00
210 Fuel	\$40,000.00	27.00%	\$10,800.00
230 Medical Supplies	\$20,000.00	30.00%	\$6,000.00
240 Clothing & Uniform Supplies	\$20,000.00	33.33%	\$6,666.00
250 Vehicle & Equipmt Supplies	\$0.00	25.00%	\$0.00
290 Other Operating Supplies	\$7,000.00	25.00%	\$1,750.00
520 Building Supplies	\$10,000.00	25.00%	\$2,500.00
TOTAL	\$107,300.00		\$28,466.00
00 CAPITAL OUTLAY			
3310 Improvements, Not Buildings	\$10,000.00	0.00%	\$0.00
3710 Other Equipment < \$10K	\$15,000.00	0.00%	\$0.00
3720 Other Equipment > \$10K	\$0.00	0.00%	\$0.00
TOTAL	\$25,000.00		\$0.00
800 OTHER CHARGES			
3220 Licenses & Permits	\$1,000.00	25.00%	\$250.00
TOTAL	\$1,000.00		\$250.00
GRAND TOTAL	\$8,009,937.56		\$2,191,869.22
OVERHEAD CHARGES (9% Of Personnel)	\$688,425.91	27.75%	\$185,488.19
TOTAL COMPENSATION COST SHARE	\$102,310.00	50.00%	(\$51,155.00)
UNRECONCILED CONTRACT AMOUNT			\$2,326,002.41
RECONCILIATION 2013-2014 FY BUDGET TO ACTUAL			(\$7,627.38)
COMPENSATION COST SHARE RECONCILIATION FY 2013-14 BUDGET TO ACTUAL			\$810.83
PROPOSED EC CONTRACT FEE FY 2015-2016			\$2,319,185.86

EL CERRITO CONTRACT COMPARISON

<u>FISCAL YEAR</u> <u>ENDING</u>	<u>EL CERRITO</u> <u>CONTRACT</u>	<u>ANNUAL</u> <u>% INCREASE</u>
6/30/1996	\$952,990	
6/30/1997	\$1,023,834	7.43%
6/30/1998	\$1,027,441	0.35%
6/30/1999	\$1,044,276	1.64%
6/30/2000	\$1,087,979	4.19%
6/30/2001	\$1,156,963	6.34%
6/30/2002	\$1,223,418	5.74%
6/30/2003	\$1,373,181	12.24%
6/30/2004	\$1,442,060	5.02%
6/30/2005	\$1,603,088	11.17%
6/30/2006	\$1,659,114	3.49%
6/30/2007	\$1,861,790	12.22%
6/30/2008	\$1,929,915	3.66%
6/30/2009	\$2,105,158	9.08%
6/30/2010	\$2,120,231	0.72%
6/30/2011	\$2,132,128	0.56%
6/30/2012	\$2,260,942	6.04%
6/30/2013	\$2,365,475	4.62%
6/30/2014	\$2,360,834	-0.20%
6/30/2015	\$2,415,339	2.31%
6/30/2016	\$2,369,530	-1.90%

April 8, 2015

To Ms. Brenda Navellier
Office manager
Kensington Fire Protection District
217 Arlington Ave.
Kensington, CA 94707

Dear Brenda,

I am pleased to confirm my understanding of the services I am to provide Kensington Fire Protection District (KFPD) for the year ended June 30, 2015. I will audit the financial statements general Fund, Special Revenue Fund and Capital Project Fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of KFPD as of and for the 12 months ended June 30, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement KFPD's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to KFPD's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Statement of revenue, expenditure and changes in fund balance schedule

I have also been engaged to report on supplementary information other than RSI that accompanies KFPD's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and I will provide an opinion on it in relation to the financial statements as a whole.

Audit Objectives

The objective of my audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of KFPD and other procedures I consider necessary to enable me to express such opinions. I will issue a written report upon completion of my audit of KFPD's financial statements. My report will be addressed to KFPD's

manager and commissioner/board member provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions on the financial statements are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or issue reports, or may withdraw from this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during my audit I become aware that KFPD is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as far as all representations contained therein. As part of the audit, I will assist with preparation of your financial statements and related notes. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely

and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that I report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for me previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. My responsibility as an auditor is limited to the period covered by my audit and does not extend to later periods for which I am not engaged as an auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain

controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of KFPD's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

I understand that your employees will prepare all cash or other confirmations I request and will locate any documents selected by me for testing.

I will provide copies of my reports to County of Contra Costa and state controller office; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Lamorena & Chang, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to County of Contra Costa or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Lamorena & Chang, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the County of Contra Costa. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

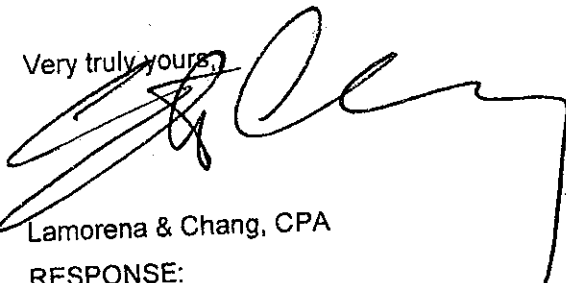
I expect to begin my audit on approximately early September and to issue my reports no later than November 15. Steven Chang is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my estimated flat rate of

\$13,000. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

I appreciate the opportunity to be of service to KFPD and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,



Lamorena & Chang, CPA

RESPONSE:

This letter correctly sets forth the understanding of KFPD

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

RESOLUTION 15-04

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT ADOPTING THE PRELIMINARY COMBINED REVENUE, OPERATING EXPENSE, AND CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2015-2016

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 2015-2016; and

WHEREAS, the preliminary combined budget was reviewed by the Finance Committee at their June 2, 2015 public meeting; and

WHEREAS, a final Revenue, Operating Expense and Capital Improvement Budget shall be approved by the Board of Directors of the Kensington Fire Protection District by the statutory required date of October 1, 2015;

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Kensington Fire Protection District hereby adopts the Preliminary Combined Revenue, Operating Expense and Capital Improvement Budget with its associated schedules for Fiscal Year 2015-2016 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 Board of Directors on the 10th day of June 2015 by the following vote of the Board:

AYES: BOARD MEMBERS:
NOES: BOARD MEMBERS:
ABSENT: BOARD MEMBERS:

Larry Nagel, President

ATTEST:

Michael Kassarjian, Secretary

Attachment: KFPD Preliminary Combined Revenue, Expense and Capital Budget FY 15-16 with Equipment and Building Schedules

KFPD DRAFT COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET
 Fiscal Year 2015-2016

	FY 2014-2015 <u>Budget</u>	FY2014-2015 <u>Est. Actual</u>	FY 2015-2016 <u>Budget</u>	FY 2016-2017 <u>Planning</u>
<u>REVENUE BUDGET</u>				
Property Taxes	2,982,110	3,251,446	3,316,475	3,382,803
Special Taxes	200,428	200,345	200,345	200,345
Other tax income	30,000	27,172	27,000	27,000
Interest income	6,000	8,000	8,000	8,000
Lease agreement	1	0	1	1
Salary reimb agreement	51,136	49,695	51,586	52,305
Miscellaneous income	<u>0</u>	<u>13,409</u>	<u>0</u>	<u>0</u>
Total Revenue	3,269,675	3,550,067	3,603,407	3,670,454
	FY 2014-2015 <u>Budget</u>	FY2014-2015 <u>Est. Actual</u>	FY 2015-2016 <u>Budget</u>	FY 2016-2017 <u>Planning</u>
<u>OPERATING EXPENSE BUDGET</u>				
OUTSIDE PROFESSIONAL SERVICES				
Accounting	4,500	4,000	4,725	4,960
Actuarial Valuation	0	0	3,000	0
Audit	13,000	13,000	13,000	13,500
CC County Expenses	33,640	31,500	33,075	34,730
EI Cerrito Contract	2,415,339	2,415,339	2,369,530	2,488,005
Fire Abatement Contract	8,000	0	8,000	8,000
Insurance - Risk Mgmt	11,525	11,523	11,490	12,065
LAFCO Fees	1,850	1,796	1,850	1,850
Legal Fees	30,000	5,000	30,000	30,000
Needs Assessment/Feasibility Study	0	0	25,000	0
Water System Improvements **	380,000	330,000	185,000	20,000
Wildland Vegetation Mgmt	10,000	8,045	10,000	10,000
RETIREE MEDICAL BENEFITS				
PERS Medical (OPEB cost)	19,970	19,970	21,380	22,890
Delta Dental	2,555	2,555	2,735	2,930
Vision Care	695	695	745	795
COMMUNITY SERVICE ACTIVITES				
Public Education	13,000	8,500	13,000	13,000
Community Pharmaceutical Drop-Off	2,500	1,685	2,500	2,500
Vial of Life Program	250	0	200	200
CERT Kits/Sheds/Preparedness	3,330	0	35,000	15,000
Open Houses	750	254	750	750
Community Shredder	1,000	1,065	2,500	2,500
DFSC Matching Grants	0	0	4,000	4,000
Demonstration Garden	0	0	5,000	5,000
DISTRICT ACTIVITIES				
Professional Development	5,500	4,000	5,000	5,500
District Office				
Office expense	3,500	3,000	3,500	3,500
Office supplies	2,500	1,200	2,500	2,500
Telephone	6,645	7,800	8,190	8,600
Election	1,000	400	0	1,000
Firefighter's Apparel	1,500	0	1,500	1,500
Firefighters' Expeshes	5,000	4,500	10,000	5,000
Staff Appreciation	2,500	1,366	2,500	2,500
Memberships	6,845	6,888	7,230	7,590
P/S Building				
Gardening service	1,900	1,580	2,000	2,000
Building alarm	2,000	1,696	2,000	2,000
Medical waste disposal	4,000	2,781	4,000	4,000
Janitorial	1,500	1,260	1,500	1,500
Misc. Maint/Improvements	12,500	6,000	12,500	12,500
PG&E	7,205	6,200	7,500	7,500
Water/Sewer	1,315	1,665	1,750	1,800

KFPD DRAFT COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2015-2016

Garbage	1,005	1,030	1,080	1,135
Staff				
Wages	75,110	75,108	78,104	78,900
Longevity Pay	1,000	1,000	1,000	1,000
Overtime Wages	1,300	300	1,300	1,300
Vacation Wages Accrual Adjustment	2,855	-108	0	0
Medical/dental insurance compensation	7,800	7,800	7,800	8,190
Retirement Contribution	5,710	5,708	5,934	5,997
Payroll Taxes	6,693	6,432	7,030	7,138
Insurance - Workers Comp/Life	1,695	1,210	1,800	1,800
Processing	1,410	1,434	1,505	1,580
Operating Contingency Fund	<u>25,000</u>	<u>3,800</u>	<u>25,000</u>	<u>25,000</u>
Total Operating Expense	3,146,888	3,008,975	2,979,701	2,893,703
Capital Outlay				
Type I Engine	632,000	300,000	332,000	0
Firefighter qtrs/equip	15,000	14,000	15,000	15,000
Apparatus Bay Construction	200,000	80,000	140,000	0
Holmatro Tool	11,000	10,002	0	0
Office Furniture/Computers	<u>5,000</u>	<u>5,547</u>	<u>5,000</u>	<u>5,000</u>
Total Capital Outlay	863,000	409,549	492,000	20,000
TOTAL EXPENDITURES	4,009,888	3,418,524	3,471,701	2,913,703

Notes: The standard expenditure increase is 5% unless otherwise indicated or unless policy decisions mandated.

** For FY14/15 and 15/16, the total estimated cost of the Columbia improvement project is \$450,000. EBMUD will rebate 20% upon completion.

Designated Funds (see attached schedules)

Engine Replacement Fund	93,455	93,455	41,994	117,994
Public Safety Building Fund	<u>108,160</u>	<u>108,160</u>	<u>362,486</u>	<u>116,986</u>
	201,615	201,615	404,480	234,980
	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016-2017
	<u>Budget</u>	<u>Est. Actual</u>	<u>Budget</u>	<u>Planning</u>
Beginning Cash	5,592,768	5,592,764	5,724,307	5,856,013
Revenue	3,269,675	3,550,067	3,603,407	3,670,454
Operating Expenditures	-3,146,888	-3,008,975	-2,979,701	-2,893,703
Capital Expenditures	-863,000	-409,549	-492,000	-20,000
Accrual to Cash Adjustment				
ENDING CASH	4,852,555	5,724,307	5,856,013	6,612,765
Cumulative Designated Funds				
Capital Replacement Funds	-736,285	-1,068,947	-1,140,765	-1,375,745
Prepaid CERBT - Retiree Trust	-1,020,819	-1,000,148	-1,000,148	-1,000,148
El Cerrito Contract 12 month set aside	-2,415,339	-2,415,339	-2,369,530	-2,488,005
AVAILABLE CASH	680,113	1,239,873	1,345,570	1,748,867

KFPD DRAFT COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET
 Fiscal Year 2015-2016

SCHEDULE FOR REPLACEMENT OF EQUIPMENT

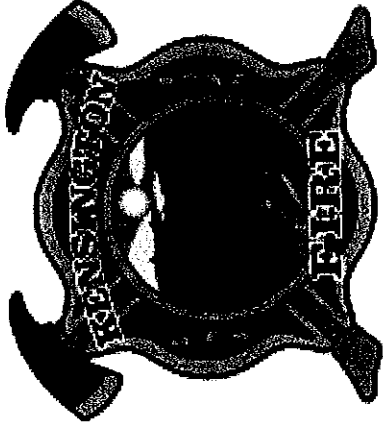
Type I Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds	Type III Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds
	\$543,700					\$540,094			
\$123,464		99-00							
\$178,435		00-01	30,832	30,832					
		01-02	36,633	67,465					
		02-03	36,633	104,098	\$94,000		02-03		
		03-04	36,633	140,731	\$205,895		03-04		
		04-05	36,633	177,364			04-05	32,860	32,860
		05-06	36,633	213,997			05-06	32,860	65,720
		06-07	36,633	250,630			06-07	32,855	98,575
		07-08	36,633	287,263			07-08	36,793	135,368
		08-09	36,633	323,896			08-09	36,793	172,161
adjust to	\$632,660	09-10	51,461	375,357	adjust to	\$592,100	09-10	41,994	214,155
		10-11	51,461	426,818			10-11	41,994	256,149
		11-12	51,461	478,279			11-12	41,994	298,143
		12-13	51,461	529,740			12-13	41,994	340,137
		13-14	51,461	581,201			13-14	41,994	382,131
		14-15	<u>51,461</u>	632,662			14-15	41,994	424,125
			632,662				15-16	41,994	466,119
							16-17	41,994	508,113
							17-18	41,994	550,107
							18-19	<u>41,994</u>	592,101
								592,101	

KFPD DRAFT COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET
Fiscal Year 2015-2016

SAVINGS SCHEDULE FOR BUILDING IMPROVEMENTS/RENOVATION

Adjusted for 4% Inflation	Fiscal Year	Yearly Contribution	Accumulated Reserves
	12-13	100,000	100,000
	13-14	104,000	204,000
	14-15	108,160	312,160
	15-16	362,486	674,646
	16-17	116,986	791,632
	17-18	121,665	913,298
	18-19	126,532	1,039,829

* Based on historical building expenditures, KFPD will be setting aside \$100,000 per fiscal year to accumulate funds to be available for future building improvements/major repairs.



Kensington Fire District Board of Directors Strategic Plan Workshop

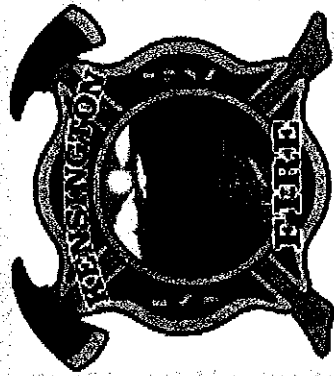
May 6, 2015



Background

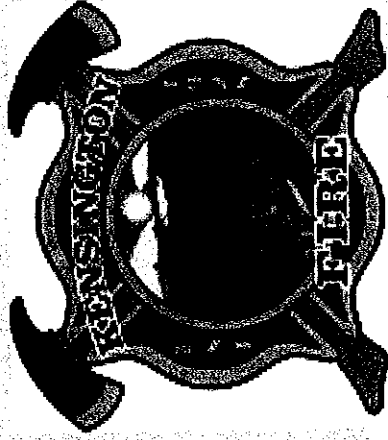
Board workshop to discuss strategic planning

- Includes inputs from you and senior staff!
- These workshops allows you to set foundation and direction for strategy
- Staff will continue take it from here and work with you to make it real



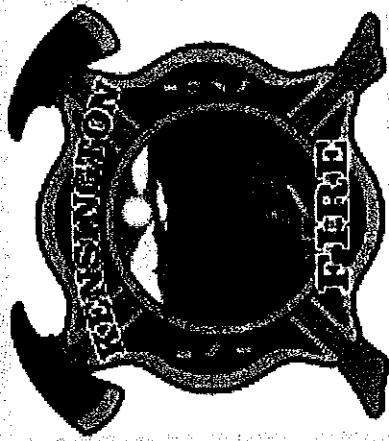
The Process Today

- We'll discuss strategy in general
- We'll look at the inputs
- Today we ask you to consider the current foundational statements for strategy, those being:
 1. Consider the Mission Statement
 2. Create a VISION Statement
- Consider strategic focus or thrust areas
- Discuss how your planning moves forward



Today

- What would you like to get out of today? *(5/6)*
 - List of “most important” issues for us over the next 3 mo. and 3 yrs.
 - Discussion outside of the typical single issue oriented meeting – a broader discussion
 - Deals with Potential threats/challenges
 - A strategy for strategic plan
 - Define a path of certainty for this agency to remain strong and viable



Linkages in Strategic Planning

MISSION STATEMENT →

VISION →

BOARD *Strategic Focus Areas* →

Strategic Implementation →

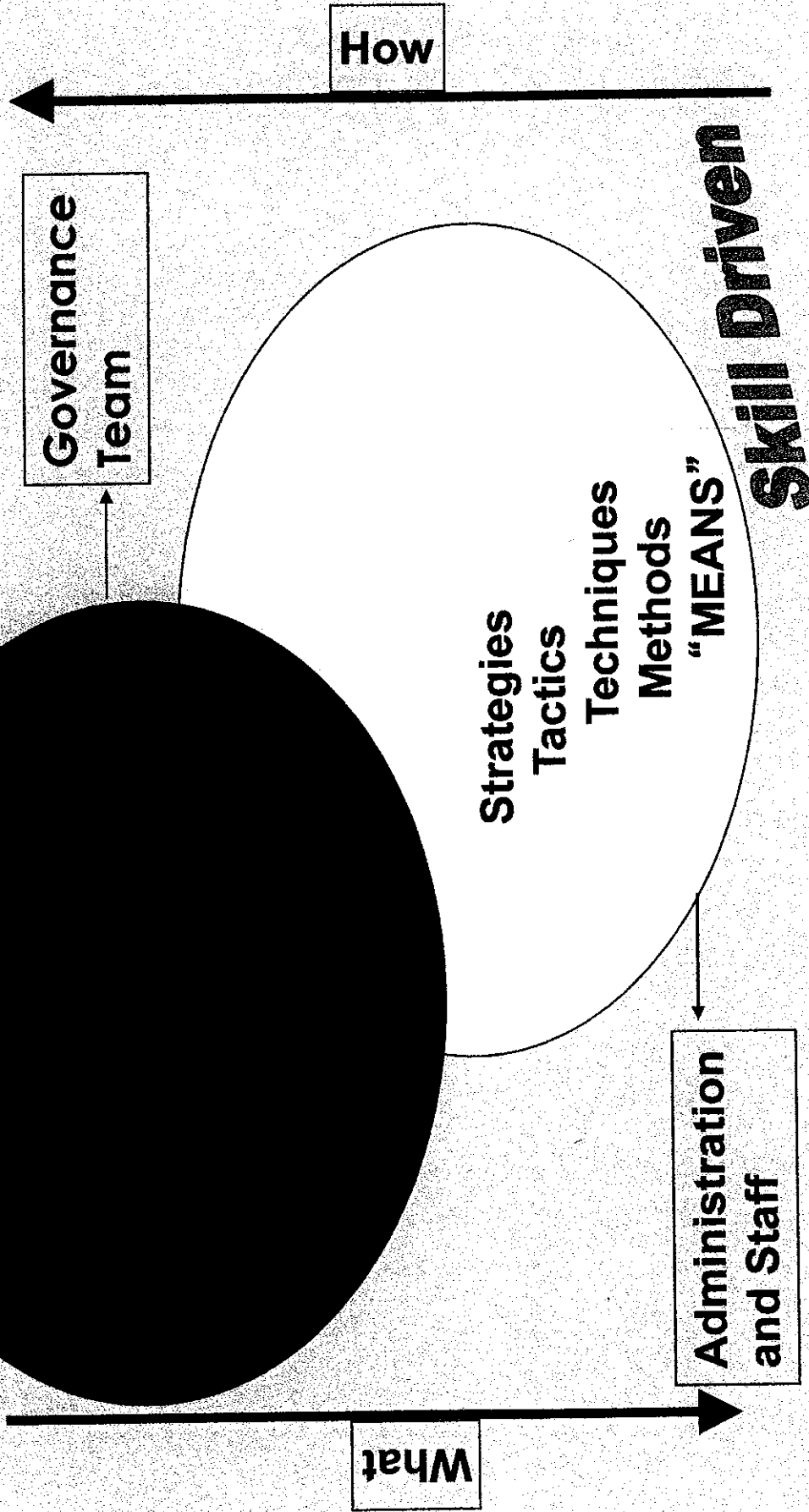


STAFF *Strategic Workplan*



Value Driven

Understanding Roles



Strategic Planning

- **Helps bring you all together at the right LEVEL (25,000 ft.) for looking out into the future**
- **Allows you to practice your rightful leadership role**
- **Asserts and confirms your Mission**
- **Assures clarity for staff in the development of your Vision**
- **Keeps Vision properly separate from implementation**
- **Allows you to clarify those aspects of your work that are CRITICAL for the next few years**



General Inputs on District Status

- Things are going great here!
- Finances are in good shape
- This is a time when our community needs transparency and openness, and we need to be very mindful of that
- We should address our policies and procedures now while all is good
- We have a really good stable Board
- We have decisions on this facility coming up**
- Some talk of District merger
- We can improve our CERT support



Strengths/Weaknesses

Strengths

- Brenda**
- Chief**
- Our contract with El Cerrito
- Our relations with EBMUD
- *Public acceptance of our District*
- *Recognized by CSDA*
- *Our financial position*
- *Our Board*

Weaknesses

- Policies and procedures
- *Lack of New Board Member Orientation*



Opportunities/Threats

Opportunities

- Increase our vegetation program
- Fire station needs assessment and development plan
- Continue to make fire flow improvements

Threats

- Consolidation
- Negativity in the community



Mission Statement - what is it?

- A true mission statement:
 - a succinct statement of *WHY* an organization exists, ... it's Purpose/Charter
- You have provided input via interviews
- We'll look at some examples as well



Mission Statement

(Current) - The mission of the Kensington Fire Protection District is to enhance community safety by:

(These have now become Objectives. The current sheet of objectives becomes Goals.)

- 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;
- Helping members of the community reduce the frequency and severity of fires, accidents and natural disasters by providing public education programs;
- 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
- Maintaining personnel, apparatus, equipment and facilities in a constantly ready condition.
- *Manage District funds prudently (from early objectives)*



Mission Inputs

- Inputs from Board
 - would like to look it over
 - it doesn't read like a Mission statement
 - its too long, doesn't reflect Kensington values and culture
 - maybe the term "good coverage" should be part of it



Mission Inputs

- Inputs from Board Members
 - Our Mission statement seems homeowner centric, it really goes well beyond the homeowners to other agencies
 - Could be made more clear and understandable to the public
 - Must be made clear what we can and cannot do for the individual constituent



Kensington FPD (5/6 draft)

Our mission is to protect the lives, property, and environment of the community from the detrimental effects of fires, medical emergencies, natural disasters, and other hazardous conditions.



Mission Statement

The mission of the Kensington Fire Protection District is to enhance community safety by:

- 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;
- Helping members of the community reduce the frequency and severity of fires, accidents and natural disasters by providing public education programs;
- 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
- Maintaining personnel, apparatus, equipment and facilities in a constantly ready condition.

Kensington FPD (5/6 draft)

Our mission is to protect the lives, property, and environment of the community from the detrimental effects of fires, medical emergencies, natural disasters, and other hazardous conditions.



Vision Statement

(Where we'd like to be in the future)

- Describes the future;
 - Where are we going?, or
 - How we would like to describe ourselves in five years?, or
 - What we'd like to say in a "State of the District" address in the year 2015?
 - Where do we want to go or what do we need to do that we are not doing currently?
- The Vision drives the Mission forward
- The Vision demands strategy and action!



New linkages

New Mission Statement:

Draft: Our mission is to protect the lives, property, and environment of the community from the detrimental effects of fires, medical emergencies, natural disasters, and other hazardous conditions.

Objectives (those formerly bulleted statements from the current Mission statement):

- *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;*
- *Helping members of the community reduce the frequency and severity of fires, accidents and natural disasters by providing public education programs;*
- *Reducing threats to public safety by enforcing laws, codes and ordinances covering fire and life safety and by abating identified fire hazards on public, private and other agencies' property;*
- *Maintaining personnel, apparatus, equipment and facilities in a constantly ready condition; and*
- *Managing District funds prudently.*



New linkages

Five-Year Vision Thrust Areas:

- *CERT*
- *Vegetation Management*
- *Fire Station*
- *Water Systems/Fire Flow Improvement*
- *Community Partnerships*



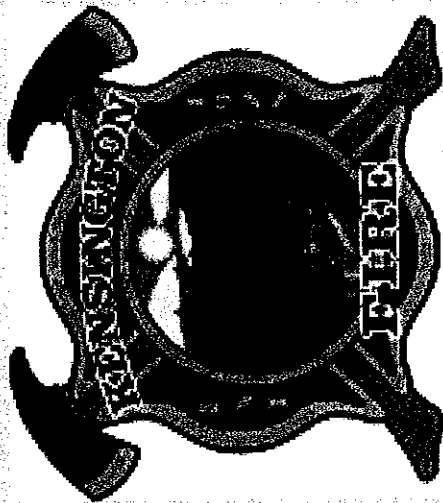
New linkages

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.*
- *Establish a Fire Hazard Reduction Program to work with the East Bay Regional Park District along the Kensington interface.*
- *Enhance 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.*
- *Implement an earthquake and disaster preparedness program by supporting the Community Emergency Response Team (CERT) program.*
- *Continue to update disaster planning by utilizing support from the City of El Cerrito and their planning process.*
- *Continue to implement computer-based system for records and reports. 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.*



Path Forward



Path Forward

- Staff will continue in the development for implementing Vision Thrust Areas.

BOARD REPORTS

**MINUTES OF THE JANUARY 29, 2015 FINANCE COMMITTEE MEETING
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

PRESENT: Directors: Janice Kosel and Larry Nagel
 Staff: Manager Brenda Navellier, CPA Deborah Russell

CALL TO ORDER:

Director Kosel called the meeting to order at 2:00 p.m. and noted the Committee members and Manager Navellier that were present along with members of the public.

ORAL COMMUNICATIONS:

None.

APPROVAL OF MAY 28, 2014 COMMITTEE MINUTES:

Previous Finance Committee member, Helmut Blaschczyk retired from the Board. This is Director Larry Nagel's first meeting. Director Kosel explained the Finance Committee meets twice a year at a minimum which is why the minutes are from last May. However, the entire Board reviews the finances of the District both when the budget is adopted and at mid-year budget review. The Committee agreed to approve the minutes by consensus as presented.

REVIEW OF DRAFT FY13-14 INDEPENDENT AUDIT REPORT:

Staff met with the auditor starting in the fall of 2014. After staff review and working with the auditor, draft number #5 has now been forwarded to the Finance Committee meeting to review and give feedback at this meeting. The audit is a result of a sampling of financial info. The conclusion of the audit (located on page 23) is a "clean" audit report and there are no recommendations for changes to internal controls. Day-to-day handling of the financials are appropriate and are free of material misstatements. The audit will be on the February Board agenda. The Committee did not have any changes to the draft. Director Kosel asked for public comments. Resident Paul Dorrah asked for an explanation on OPEB line item on page 22. *Accountant Deborah Russell joined the meeting.* Dorrah asked about the capital outlay of \$405,000 that was not spent. Russell explained that District had originally budgeted their portion of the ladder truck under capital outlay but the auditor reclassified it as an expense. Navellier pointed to the full explanation on page 3 of the audit. Kosel said she is very happy with the format of the audit and thinks it is very user friendly. The District should evaluate whether they have the right auditor for them every five years. Two or three years ago they solicited proposals and decided to stay with Lamorena & Chang. Staff is confident with the auditor's knowledge. The Finance Committee requested that Chang present the audit to the Board if he is available for their February meeting. The Committee approved and will recommend that the Board adopt the audit as presented.

MID-YEAR BUDGET vs. ACTUAL REVIEW:

Director Kosel reviewed Revenue & Expense Budget vs. Actual July through December 2014. She noted that property taxes are up 7.4% or over \$200,000 windfall over the District's budget. The lease agreement with KPPCSD is \$1 for the fiscal year which has not yet been received. Kosel noted that the District is setting aside \$108,000 during the fiscal year for building expenses and by not charging KPPCSD rent, KFPD is in effect subsidizing them by \$54,000. Legal fees are \$650 to date and there has been no contingency spent to date. Between the unexpected windfall of property tax revenues, low legal fees and no contingency puts the District ahead of its budget about \$277,000. The District's budget shows a total projected revenue of \$3.3 million and expenses of \$4 million. Initially the District was going to be upside down by about \$800,000 largely due to water system improvements and purchase of the new Type I engine. At mid-year, the District is projected to be upside down by only \$500,000 due to the factors above. On pages 4 and 16 of the audit report, based on the 2011 revised actuarial report, the District's OPEB liability is underfunded by \$144,000. Staff will check on the 2013 actuarial report and current CERBT statements to see if the District is still underfunded. Kosel explained the designated funds and that the District will be replacing its Type I engine during this fiscal year. The District has \$630,000 saved up for the purchase so that account will be zeroed out. Water system improvements are budgeted at \$380,000 but only about \$330,000 will be spent during FY14-15. The remainder will carry over into the following year. The apparatus bay

construction is currently budgeted at \$200,000 but the district has no formal bids to compare price. The plans have been at County plan check since early January. At this point, staff is confident the project should be complete by the end of the fiscal year or thereabouts. Kosel explained the building improvement schedule that is based on 20 years of expenses of maintaining the public safety building. There is currently only \$312,000 in this designated fund. The building is out of date and \$100,000 maintenance per year is an expensive band aid. The Committee agreed that the Building Committee should interview the Chief and staff to assess needs and determine how much longer the public safety building can function. The District may need to tear down and rebuild or move to another location. There are very limited spaces in the community. \$100,000 every year is a lot to pay for a building that does not meet the District's needs. A new Type III engine will be purchased in FY18-19. Russell suggested that the building fund may be the appropriate place to put the property tax windfall money. More discussion followed on the functionality of the building and other possible locations. No revisions are needed to the budget mid-year. Director Nagel asked about the unbudgeted miscellaneous income at \$13,408. Navellier recalled that it was money from the State that the District does not receive consistently every year. Discussion on mandate reimbursements followed. Nagel asked about projections for property taxes for FY15-16? Kosel said the District often relies on information from the El Cerrito City Manager. The District has never been so far off on its property tax budget and does not expect such a large increase two years in a row. Russell explained the salary reimbursement agreement and the vacation wages accrual adjustment on the budget. Russell also explained that the medical benefits and how they tie to the actuary study. The Committee directed Navellier to check on El Cerrito's salary enhancements to use as a comparable and to check on the status of water system improvements with EBMUD. A member of the public asked what the \$100,000 per year goes toward. The Committee and staff explained that is a historical number over 20 years that includes several seismic strengthening projects. Resident Anthony Knight said there should be a schedule showing how the District has come to that number; staff answered that there is one available. Navellier reviewed the major seismic remodels in 1999, 2004 and 2009 along with the roof, parking lot, shingles, and windows. More discussion followed on continued remodels and seismic projects at the public safety building, possible alternative locations and response times. KPPCSD President Welsh agreed the building is a huge issue. The building was not designed for current needs, it is 45 years old. The Committee explained that the District owns two engines—one Type I and one Type III plus a small portion of the ladder engine that is housed in El Cerrito.

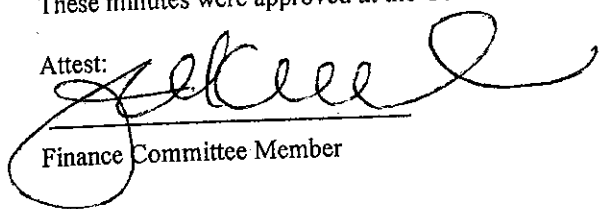
REVIEW DISTRICT INVESTMENTS:

Navellier passed out a cash flow for position through the remainder of the fiscal year. Cash flow changes dependent upon the property tax cash conversion schedule. The District is at its lowest point in November, prior to the December property tax date, and the highest point is in May. The largest share of the District's funds are held by the County and all large checks are passed through the County. The District also keeps a small checking account at Mechanics Bank for routine checks such as utilities, etc. Russell gave an explanation on the investments and the contract reserve and dependent upon the time of year, the District is not able to fund all of its obligations. The District holds the contract reserve amount and receives interest on it. LAIF is currently paying .25%.

ADJOURNMENT: The meeting was adjourned at 3:12 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the Committee meeting of June 2, 2015.

Attest:

Finance Committee Member



Quarterly Meeting Minutes

4/26/2015	Meeting Date 10:00 a.m.	Central Contra Costa Sanitary District Multi-Purpose Room 5019 Ironhouse Place, Martinez, CA 94553
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Meeting called by	Chair Bette Boatman called meeting to order at 10:05 a.m.
Minutes	Suzette Crayton, Executive Assistant Central Contra Costa Sanitary District
Attendees	Twenty-Six (26) Attendees (Sign In Sheet Attached)

Welcome and Introductions

Each representative introduced themselves. Of note was that Ironhouse is going to be hiring a new General Manager.

Approval of January 26 Meeting Minutes

The minutes were approved

Guest Speaker: Kelly Davidson District Biologist, Mt. View Sanitary District

Ms. Davidson spoke about the Wetlands Project history since the mid-1970's including the Shell Martinez Refinery oil spill in 1988 and gave a presentation. The presentation included information on MVSD's most recent habitat enhancement effort for ground nesting birds – the McNabney Marsh Nesting. During her presentation, a member suggested looking into an Adopt A Raft Program. They have a fairly new Facebook page that you can visit for more information.

Nomination of new Vice-President

Stan Caldwell was nominated for Vice-President and the nomination had a 1st and 2nd, so the nomination went through. Mike McGill was nominated as Member at Large, which was vacated by Stan when he accepted the Vice-President nomination, and this also had a 1st and 2nd, so the nomination went through.

Associate Membership Opportunities & Chapter Informational items

Urged agencies to contact vendors to garner their interest on being associate members.

Scholarship and Grant Program Update

Looking at an idea where the County would be providing candidates and CCSDA would screen. The program committee would like to get ideas and input from the group on this also. They will be attending a County informational meeting on this item and will then email the information to the CCSDA group before next meeting to gather input.

LAFCO Representative Report

Mike McGill provided the report. Stated that they are on the 2nd round of RFPs for 13 reclamation districts on levies. LAFCO Workshop on possible policy of Open Space and Agricultural Preservation will take place on July 8th from 1:00 p.m. to 4:30 p.m. at County Offices located at 30 Muir Road in Martinez. CAL-LAFCO is tracking a number of bills; SB239 dealing with fire, and SB272 dealing with the Public Records Act.

Committee Updates

Finance Committee	Invoices will be sent out in Mid-May
Program Committee	None

Legislative Committee Report

Dane Wadle, Public Affairs Field Coordinator for CSDA, provided the report. Stated that CSDA has adopted an opposition response and letter to SB239 and urged other members to send opposition letters. Also spoke about some possible changes to election process. His email is danew@csda.net and his phone contact number is 916-947-6432 if you need to get in touch with him.

East Bay Regional Park District – Park Advisory Committee Report

Lou Ann sent the written report before the meeting since she could not attend.

California Special Districts Association Activities Update

Sherry Sterrett stated that because of realignment, CSDA no longer has Region 3. She also provided information on getting a website at a reasonable price if you are a small District by going through Streamline. If interested, contact Sloan Delorto at 916-900-6619 or access the website at www.streamline.com. She announced that there will be webinars in July/August on HR updates. She presented an award on behalf of CSDA to Stan Caldwell in recognition of the fact that he has taken all courses in the program available through CSDA. A member asked for the breakdown of the cost of CSDA webinars and Sherry explained Stan also said he would list the free webinars offered by CSDA in the next newsletter.

Other Local Government Official Updates

Bette spoke about working with ACWA on the issue of transparency of salary schedules of association staff. Should be placed on website as others are.

Action Items	Person Responsible	Deadline
List CSDA free webinars in next CCSDA Newsletter	Stan Caldwell	Next newsletter

Meeting was adjourned at 11:55 a.m.

Date: 05/11/2015 [03:58:29 PM]
From: Kate Sibley <Kate.Sibley@lafco.cccounty.us>
Cc: Lou Ann Texeira <LouAnn.Teixeira@lafco.cccounty.us>
Subject: Announcement of LAFCO Vacancy and Election Procedures

Greetings,

Attached please find documents pertaining to the upcoming special district election to fill the alternate seat created by the recent passing of George Schmidt. The election will be held on **Monday, July 20, 2015 at 10:00 a.m.** in conjunction with the quarterly meeting of the Contra Costa Special Districts Association.

Nominations for the seat are due by **June 26, 2014**. Other details are included in the cover memo, attached.

The other attached documents are as follows:

All districts re vacancy 2015 - Cover memo from LAFCO Executive Officer Lou Ann Texeira
Att 1 - Gov't Section 56332 (2014) - Section of Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 pertaining to special district elections
Att 2 - Selection Committee Procedures - Procedures for special district elections in the Contra Costa Special Districts Association
Att 3 - SD Special District Selection Committee Election Schedule July 2015
Att 4 - ISDSC Presiding Officer List from the July 2014 Election

PLEASE FORWARD THESE DOCUMENTS TO YOUR CURRENT PRESIDING OFFICER AND BOARD MEMBERS.

Thank you. If you have any questions, please contact Lou Ann Texeira at 925-335-1094 or Kate Sibley at the number below.

Kate

Kate Sibley, Executive Assistant
Contra Costa LAFCO
925-335-1032

RESOLUTION NO. 15-11

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MORAGA-ORINDA FIRE PROTECTION DISTRICT NOMINATING
STEPHEN ANDERSON
AS A CANDIDATE FOR THE POSITION OF THE
CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
SPECIAL DISTRICT ALTERNATE SEAT**

WHEREAS, the Contra Costa Local Agency Formation Commission (LAFCO) has announced that there is a vacancy for the Special District member LAFCO Alternate Seat and is developing a slate of candidates for the LAFCO Alternate Seat; and

NOW THEREFORE, BE IT RESOLVED, that the Moraga-Orinda Fire Protection District nominates Stephen Anderson as a candidate for the office of Special District LAFCO Alternate Seat.

I hereby certify that the foregoing is a true and complete copy of a resolution duly and regularly adopted by the Board of Directors of the Moraga-Orinda Fire Protection District at a regular meeting on this 20th day of May 2015 held at 1500 Saint Mary's Road, Moraga, California 94556, on motion made by Director Famulener and seconded by Director Weil, and duly carried with the following roll call vote.

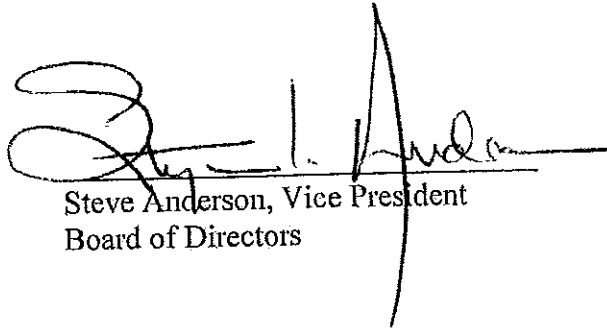
AYES: Directors Anderson, Barber, Famulener and Weil

NOES: None

ABSENT: Evans

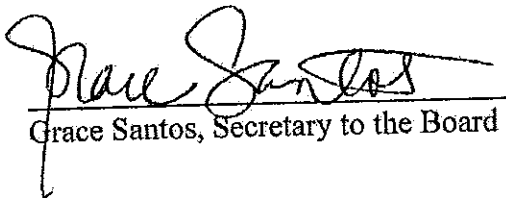
ABSTAIN: None

Dated: May 20, 2015



Steve Anderson, Vice President
Board of Directors

ATTEST:



Grace Santos, Secretary to the Board

Date: 06/04/2015 [05:53:11 PM]
From: Stan Caldwell <stan_caldwell@comcast.net>
To: Stan Caldwell <stan_caldwell@comcast.net>
Subject: LAFCO Special District Member Alternate Seat Appointment

Would you please distribute this email to your board members? I am seeking the appointment to LAFCO Special District Member Alternate Seat Appointment and would greatly appreciate your boards consideration in appointing me to fill the vacant seat.

Stanley R. Caldwell
75 Cecilia Lane
Martinez, California 94553-1455
Phone (925) 228-8922
Email stan_caldwell@comcast.net

RE: LAFCo Special Districts Member Selection

I am writing to ask for your support for appointment to the position of Special Districts Member Alternate on the Local Agency Formation Commissioner (LAFCO).

I understand the importance and function of local government agencies. I understand the purpose of LAFCO, it makes good sense to me and for this reason I want to serve. I am confident that I would be able to rely on my expertise and experience to serve while on LAFCO. I will exercise responsibility through a countywide, LAFCO perspective in making decisions. I will do this by weighing and reviewing information and making determinations based on the matter under review and in consideration of LAFCO's underlying purposes.

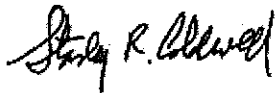
It has been an honor and a pleasure to serve the special district community. I look forward to the opportunity to continue to be of service. I am retired and I have the time, and the commitment required to serve as a LAFCO director. If elected I will apply my experience, commitment, and leadership, to be effective, efficient, and responsive to special district needs in Contra Costa County..

I have faithfully and diligently served within my local community. I am a dedicated active board member of Mt. View Sanitary District (MVSD) in Martinez. I have been a board member for over 20 years (I was elected November 1993). I have served several times as the board president. By being an active participant at the Contra Costa Special Districts Association (CCSDA), the California Special Districts Association (CSDA), and the California Association of Sanitation Agencies (CASA), I enhance my ability to serve in a director position. I am the current MVSD representative to LAFCO and I often attend LAFCO meetings. I have stayed informed on matters that effect special districts.

For the Contra Costa Special Districts Association of which I have been active participant and contributor, I have served as Member at Large and was just recently elected to serve as Vice President. I am also the CCSDA Newsletter Editor. I have been a California Special Districts Association (CSDA) board member since 2008. I am active and involved in CSDA activities. I have served on the Membership Committee, the Fiscal Committee, and Professional Development Committee. I am currently the chair of the Membership Committee. I have served CSDA as a member of the executive committee having been past Treasurer, past Vice President and recently as President (2013).

Please consider me for the upcoming (July 20, 2014) selection for special district member to LAFCO.

Thank you for your consideration,



Stanley R. Caldwell

Mt. View Sanitary District Board Member
Contra Costa Special Districts Association, Vice President & Newsletter Editor
California Special Districts Association Network 3 Director