

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

Date of Meeting: February 8, 2012
Time of Meeting: 7:30 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 Office Administrator, 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).

CALL TO ORDER

Directors: Helmut Blaschczyk, Joseph de Ville, Nina Harmon, Janice Kosel and Leslie Michael

1. **ADOPTION OF CONSENT ITEMS.** Items 3, 4 & 5
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 January 11, 2012 (APPROVE)
- CC 4. **APPROVAL OF MONTHLY A/P VOUCHER - TRANSMITTAL #8** (APPROVE)
- CC 5. **APPROVAL OF MONTHLY FINANCIAL REPORT.** December 2010/January 2011 (APPROVE)
6. **FIRE CHIEF'S REPORT**
 - a. Review of operations.
 - b. Regional issues and developments.
7. **PRESIDENT'S REPORT**
 - a. LAFCO election
- NEW BUSINESS**
8. **Mid-Year Budget Review – Finance Committee** (Possible ACTION)

9. Resolution 12-02 Recognizing February as Heart Safe Month (ACTION)

10. **BOARD REPORTS**

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

- a. Finance Committee (Kosel/Blaschczyk): Committee minutes of May 24 and July 26, 2011.
- b. Public Safety Building (deVillie/Harmon)
- c. Education (Kosel)
- d. Contra Costa County/California Special Districts Assoc. (Harmon): Report on 1/23/12 quarterly meeting
- e. 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, March 14, 2012, at 7:30 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 3/14/12 is Wednesday, 2/29/12 by 1:00 p.m. The deadline for agenda-related materials to be included in the Board packet is Wednesday, 3/7/12 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 JANUARY 11, 2012 MEETING OF THE BOARD OF DIRECTORS
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

PRESENT: Directors: Helmut Blaschczyk, Joe de Ville, Nina Harmon, Janice Kosel, Leslie Michael
 Staff: Chief Lance Maples, Manager Brenda Navellier

CALL TO ORDER:

President Kosel called the meeting to order at 7:30 p.m. and noted that all Directors were in attendance. President Kosel moved the agenda to item #9 Chief's Report to accommodate Maples' schedule.

FIRE CHIEF'S REPORT:

Chief Maples reviewed his written report which included the annual responses for the Kensington community. Call amounts consistently remain at approximately 300 annually with 60% medical calls and 15% service calls.

Maples walked the trailhead off of Grizzly Peak to Hilltop School yesterday. The neighborhood group that has a right-of-way entry into EBRPD is doing an amazing amount of vegetation management in this area and their work period has been extended due to the dry winter. A group on Leneve in El Cerrito has copied the right-of-entry idea along with a neighborhood group in Claremont Canyon. The Kensington group is planning a celebration to recognize their partnership with Diablo Fire Safe Council, KFPD and PG&E at the beginning of fire season. The District very much appreciates all of the group's hard work.

El Cerrito/Kensington had a projected cost of \$500,000 to purchase radios for the East Bay Regional Communication System (EBRICS) for Alameda and Contra Costa County. ECFD has been notified that they received a federal grant for portable radios for all of the fire agencies in Contra Costa County and San Ramon Valley Fire received a federal grant for station and mobile radios for all of the Contra Costa fire agencies. The federal grant pays for 80% of the costs and the agencies must all match with 20% of their costs. The total grant is \$5.6 million. ECFD will be responsible for managing all portable radios for the County. KFPD will need to pay approximately 1/3 of the unpaid 20%. EBRICS should be in place by January 2013. The Board congratulated Maples on the grant award.

Chief Maples left the meeting. B/C Bond took his place.

APPROVAL OF CONSENT ITEMS:

President Kosel called for approval of the consent calendar (items 3, 4, 5 & 6) consisting of approval of the minutes of the December 14, 2011 meeting, approval of the December 2011 incident activity report, approval of the monthly transmittal #7, and approval of the November/December 2011 monthly financial report. Director Michael made a motion to accept the consent calendar items as presented. The motion was seconded and passed unanimously.

ORAL COMMUNICATIONS:

Resident Anthony Knight asked when the next shredding event will take place. The next event will be in April and will be advertised through the Fire Plug and on the District's website.

PRESIDENT'S REPORT:

President Kosel reported that she is inclined to leave the Committee assignments for 2012 as currently assigned. Director Harmon will ask for help from the other Directors if she is unable to attend a quarterly CSDA meeting. Harmon, de Ville and staff will all attend the January CSDA meeting to receive KFPD's District of Distinction plaque. Harmon and de Ville will both be listed on the Public Safety Building committee.

KCC held their annual meeting this past week and Harmon represented the District in Kosel's absence. Harmon reported on the building construction and the District of Distinction award at that meeting.

NEW BUSINESS:

Review and Acceptance of FY10-11 Financial Statements: President Kosel reviewed the highlights of the report and noted that it was a "clean" report and no recommendations were made by the auditor for internal changes. Kosel noted the balances listed under nonspendable, committed, assigned and unassigned categories. She also reported that the District has received an updated actuary report since the audit date. The Board discussed the Surety Bond and why it is listed as a liability. The Board is pleased with the audit presentation. Director Michael made a motion to accept the audit as submitted. The motion was seconded and passed unanimously.

Resolution 12-01 Adopting the Contra Costa County Hazard Mitigation Plan including all of Volume I, and Chapter 24 and Appendices A of Volume II: Kosel reported that Contra Costa County is developing an overall hazard mitigation plan and asking each agency to develop/approve their portion of the plan. Kosel gave an overview of the plan sections and the template for developing the special districts portion. B/C Bond is requesting the Board to approve the Kensington portion or Chapter 24, all of Volume I and appendix A of Volume II. Bond brought a copy of the entire plan for the Board's information. Web links were included in the packet. This plan is customized to the different areas of the County and is more specific than the previous ABAG plan. Competitive matching grants are available to mitigate identified hazards. Bond reviewed the public process of developing the five-year plan. This is a FEMA requirement to qualify for funds during a disaster. Kosel pointed out two corrections to Chapter 24. Director Blaschczyk made a motion to enact Resolution 12-01 authorizing the acceptance of Volume I, and Chapter 24 and Appendices A of Volume II of the Contra Costa County Hazard Mitigation Plan. The motion was seconded and passed unanimously.

BOARD REPORTS:

Finance Committee: The Committee will meet January 26th at 3:00 p.m. for the mid-year budget review.

Public Safety Building: The Building looks very nice with the new landscaping; the Finance Committee will be reviewing the construction costs.

CSDA: Harmon, deVille and staff will attend the January 23rd meeting.

Diablo Fire Safe Council: B/C Bond has stepped down as President but will continue to serve on the DFSC Board.

In answer to a public question, Navellier provided information on a recent water main break in Kensington that shut down 18 hydrants and flooded some homes.

ADJOURNMENT: The meeting was adjourned at 8:25 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the regular Board meeting of the Kensington Fire Protection District on February 8, 2012.

Attest:

Leslie Michael, Board Secretary

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: 2/3/2012 | |
| | | | | LOCATION #: 13 | |
| | | | | FILENAME: KENSINGTON | |
| 00466 | Biggs Cardosa | 12/5/2011 | 59795 structural eng | 7840 2490 | 935.00 |
| 00982 | Delta Dental | 02/01/12 | BE000266570 Feb dental | 7840 1061 | 1,189.07 |
| 01169 | CalPERS | 01/14/12 | 13057162 med | 7840 1061 | 1,369.30 |
| 01406 | KFPD | 02/03/12 | Reimburse revolving fund | 7840 2490 | 12,160.95 |
| 01634 | Vision Service Plan | 01/18/12 | 00102770001 Feb vision | 7840 1061 | 317.35 |
| 02120 | City of El Cerrito | 02/01/12 | Feb fire protection | 7840 2328 | 184,581.65 |
| 11342 | Deborah Russell | 01/10/12 | 6695 Oct/Nov/Dec | 7840 2490 | 1,202.50 |
| | | | | | |
| TOTAL | | | | | 201,755.82 |

Kensington FPD Approval

Date: 2/3/12
[Signature]

February 3, 2012

Attachment to Transmittal 0212

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 |
|-----------------|---|------------------|
| 1/9/2012 | Sprint/Nextel -telephone | 65.13 |
| 1/5/2012 | PG&E - electric | 940.53 |
| 1/5/2012 | Office Depot - office supplies | 112.28 |
| 1/5/2012 | PG&E - gas | 193.20 |
| 1/5/2012 | AT&T - telephone | 272.40 |
| 1/17/2012 | Payroll processing | 47.99 |
| 1/17/2012 | Payroll - 1/1-1/15/12 | 2,339.16 |
| 1/17/2012 | Withholding payroll taxes 1/1-- 1/15/12 | 962.52 |
| 1/22/2012 | Contra Costa County CSDA - quarterly mtg | 72.00 |
| 1/24/2012 | Contra Costa County - encroachment permit | 1,375.51 |
| 1/12/2012 | Mechanics Bank - office exp., pub ed | 303.40 |
| 1/22/2012 | Comcast | 77.48 |
| 1/24/2012 | Olivero - repair leak | 147.72 |
| 2/1/2012 | Stericycle - medical waste | 481.71 |
| 1/28/2012 | Mighetto - electrical repair | 468.37 |
| 2/2/2012 | Payroll processing | 47.99 |
| 2/2/2012 | Payroll - 1/16-1/31/12 | 2,390.22 |
| 2/2/2012 | Withholding payroll taxes 1/16-- 1/31/12 | 962.52 |
| 2/1/2012 | ICMA/RC - deferred comp | 900.82 |
| | Total | 12,160.95 |

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

Kensington Fire Protection District
Balance Sheet
As of January 12, 2012

| | Jan 12, 12 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Petty Cash | 200.00 |
| KFPD Revolving Acct - Gen Fund | 9,933.19 |
| General Fund | 547,816.93 |
| Special Tax Fund | 124,673.50 |
| Capital Fund | -84,935.23 |
| Total Checking/Savings | 597,688.39 |
| Accounts Receivable | |
| Accounts Receivable | 1,356.21 |
| Advance on Taxes | 1,373,865.60 |
| Advance on Supplemental Taxes | 28,687.84 |
| Total Accounts Receivable | 1,403,909.65 |
| Other Current Assets | |
| Prepaid Services - EC | 1,130,471.17 |
| Prepaid CERBT - Retiree Trust | 1,192,209.68 |
| Investments | |
| Capital Replacement Funds | 775,930.00 |
| Fire Protect. Contract Reserves | 2,260,942.00 |
| Investments - Other | -88,494.69 |
| Total Investments | 2,948,377.31 |
| Total Other Current Assets | 5,271,058.16 |
| Total Current Assets | 7,272,656.20 |
| Fixed Assets | |
| Equipment | 896,141.54 |
| Accumulated Depreciation-Equip | -490,385.00 |
| Land | 5,800.00 |
| Building and Improvements | 1,433,929.13 |
| Accumulated Depreciation - Bldg | -583,685.00 |
| Current Capital Outlay | |
| P/S Building Repair/Replace | 539,968.66 |
| Firefighters Qtrs/Equip | 10,105.63 |
| Total Current Capital Outlay | 550,074.29 |
| Total Fixed Assets | 1,811,874.96 |
| Other Assets | |
| Prop 1A Loan - State of CA | 227,098.04 |
| Total Other Assets | 227,098.04 |
| TOTAL ASSETS | 9,311,629.20 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Due to Other - Issued by CCC | 23,141.67 |
| Total Accounts Payable | 23,141.67 |
| Other Current Liabilities | |
| El Cerrito Service Contract Pay | 1,130,471.17 |
| Wages & PR Taxes Payable | 2,654.34 |
| Total Other Current Liabilities | 1,133,125.51 |
| Total Current Liabilities | 1,156,267.18 |
| Total Liabilities | 1,156,267.18 |

Kensington Fire Protection District
Balance Sheet
As of January 12, 2012

| | <u>Jan 12, 12</u> |
|---------------------------------------|----------------------------|
| 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 | 1,322,877.58 |
| Net Income | 1,619,865.18 |
| Total Equity | <u>8,155,362.02</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>9,311,629.20</u></u> |

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

July 1, 2011 through January 12, 2012

| | Jul 1, '11 - Jan 12, 12 | Jul 1, '10 - Jan 12, 11 | \$ Change | % Change |
|--|-------------------------|-------------------------|--------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Property Taxes | 2,786,121.01 | 2,753,316.60 | 32,804.41 | 1.2% |
| Special Taxes | 200,196.00 | 200,220.90 | -24.90 | 0.0% |
| Other Tax Income | 14,724.89 | 0.00 | 14,724.89 | 100.0% |
| Lease Agreement | 29,705.00 | 14,420.00 | 15,285.00 | 106.0% |
| Interest Income | 2,983.46 | 3,475.85 | -492.39 | -14.2% |
| Salary Reimbursement Agreement | 22,980.72 | 22,352.51 | 628.21 | 2.8% |
| Miscellaneous Income | 0.00 | 24,052.00 | -24,052.00 | -100.0% |
| Total Income | 3,056,711.08 | 3,017,837.86 | 38,873.22 | 1.3% |
| Expense | | | | |
| OUTSIDE PROFESSIONAL SERVICES | | | | |
| LAFCO Fees | 1,176.70 | 1,445.41 | -268.71 | -18.6% |
| Contra Costa County Expenses | 2,469.04 | 2,774.40 | -305.36 | -11.0% |
| El Cerrito Contract Fee | 1,130,470.67 | 1,066,064.21 | 64,406.46 | 6.0% |
| Water System Improvements | 140,000.00 | 0.00 | 140,000.00 | 100.0% |
| Risk Management Insurance | 11,476.00 | 12,378.00 | -902.00 | -7.3% |
| Professional Fees | | | | |
| Accounting | 1,527.50 | 2,226.25 | -698.75 | -31.4% |
| Actuarial Valuation | 2,500.00 | 3,200.00 | -700.00 | -21.9% |
| Audit | 12,000.00 | 12,000.00 | 0.00 | 0.0% |
| Legal Fees | 2,463.17 | 8,276.82 | -5,813.65 | -70.2% |
| Total Professional Fees | 18,490.67 | 25,703.07 | -7,212.40 | -28.1% |
| Wildland Vegetation Mgmt | 5,477.50 | 3,675.00 | 1,802.50 | 49.1% |
| Total OUTSIDE PROFESSIONAL SER... | 1,309,560.58 | 1,112,040.09 | 197,520.49 | 17.8% |
| RETIREE MEDICAL BENEFITS | | | | |
| PERS Medical | 39,500.00 | 36,660.00 | 2,840.00 | 7.8% |
| Delta Dental | 4,415.81 | 4,716.16 | -300.35 | -6.4% |
| Visa Care | 1,245.44 | 1,245.40 | 0.04 | 0.0% |
| Total RETIREE MEDICAL BENEFITS | 45,161.25 | 42,621.56 | 2,539.69 | 6.0% |
| COMMUNITY SERVICE ACTIVITIES | | | | |
| Public Education | 3,894.62 | 4,212.47 | -317.85 | -7.6% |
| Comm. Pharmaceutical Drop-Off | 2,012.74 | 0.00 | 2,012.74 | 100.0% |
| Open Houses | 580.23 | 0.00 | 580.23 | 100.0% |
| Community Shredder | 0.00 | 1,012.50 | -1,012.50 | -100.0% |
| Total COMMUNITY SERVICE ACTIVITL... | 6,487.59 | 5,224.97 | 1,262.62 | 24.2% |
| DISTRICT ACTIVITIES | | | | |
| Firefighter's Apparel | 415.85 | 548.75 | -132.90 | -24.2% |
| Firefighters' Expenses | 965.28 | 2,486.75 | -1,521.47 | -61.2% |
| Engine Rescue Equipment | 0.00 | 6,217.01 | -6,217.01 | -100.0% |
| Staff Appreciation | 811.24 | 0.00 | 811.24 | 100.0% |
| Professional Development | 3,369.40 | 171.00 | 3,198.40 | 1,870.4% |
| Building Maintenance | | | | |
| Janitorial Service | 597.96 | 498.30 | 99.66 | 20.0% |
| Medical Waste Disposal | 2,714.43 | 2,037.55 | 676.88 | 33.2% |
| Building alarm | 95.00 | 0.00 | 95.00 | 100.0% |
| Gardening service | 0.00 | 360.00 | -360.00 | -100.0% |
| Miscellaneous Maint. | 4,066.09 | 4,189.49 | -123.40 | -3.0% |
| Total Building Maintenance | 7,473.48 | 7,085.34 | 388.14 | 5.5% |
| Building Utilities/Service | | | | |
| Garbage | 542.36 | 533.60 | 8.76 | 1.6% |
| Gas and Electric | 4,893.60 | 5,044.79 | -151.19 | -3.0% |
| Water/Sewer | 977.45 | 782.61 | 194.84 | 24.9% |
| Total Building Utilities/Service | 6,413.41 | 6,361.00 | 52.41 | 0.8% |
| Election | 0.00 | 369.80 | -369.80 | -100.0% |
| Memberships | 4,307.00 | 4,741.00 | -434.00 | -9.2% |
| Office | | | | |
| Office Expense | 1,861.23 | 585.74 | 1,275.49 | 217.6% |
| Office Supplies | 816.99 | 358.55 | 458.44 | 127.9% |
| Telephone | 2,397.79 | 2,098.79 | 299.00 | 14.3% |
| Total Office | 5,076.01 | 3,043.08 | 2,032.93 | 66.8% |
| Total DISTRICT ACTIVITIES | 28,831.67 | 31,023.73 | -2,192.06 | -7.1% |
| Staff | | | | |
| Wages | 36,099.00 | 35,388.24 | 710.76 | 2.0% |
| Overtime Wages | 1,249.53 | 1,224.94 | 24.59 | 2.0% |
| Medical/dental ins compensation | 3,060.00 | 2,940.00 | 120.00 | 4.1% |
| Retirement Contribution | 1,804.92 | 1,769.40 | 35.52 | 2.0% |
| Payroll Taxes | 2,857.15 | 2,800.89 | 56.26 | 2.0% |
| Workers Compensation/Life Ins | 1,086.43 | 779.93 | 306.50 | 39.3% |
| Payroll Processing | 647.78 | 615.10 | 32.68 | 5.3% |
| Total Staff | 46,804.81 | 45,518.50 | 1,286.31 | 2.8% |
| Total Expense | 1,436,845.90 | 1,236,428.85 | 200,417.05 | 16.2% |
| Net Ordinary Income | 1,619,865.18 | 1,781,409.01 | -161,543.83 | -9.1% |

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

July 1, 2011 through January 12, 2012

| | Jul 1, '11 - Jan 12, 12 | Jul 1, '10 - Jan 12, 11 | \$ Change | % Change |
|-----------------------------|-------------------------|-------------------------|--------------------|--------------|
| Other Income/Expense | | | | |
| Other Income | | | | |
| Transfers In - Capital | 3,455.00 | 4,355.00 | -900.00 | -20.7% |
| Transfers In - General | 208,831.47 | 2,139.00 | 206,692.47 | 9,663.0% |
| Total Other Income | 212,286.47 | 6,494.00 | 205,792.47 | 3,169.0% |
| Other Expense | | | | |
| Transfers Out - Capital | 208,831.47 | 2,139.00 | 206,692.47 | 9,663.0% |
| Transfers Out - General | 3,455.00 | 4,355.00 | -900.00 | -20.7% |
| Total Other Expense | 212,286.47 | 6,494.00 | 205,792.47 | 3,169.0% |
| Net Other Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Income | 1,619,865.18 | 1,781,409.01 | -161,543.83 | -9.1% |

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

July through December 2011

| | Jul - Dec 11 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|-------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Property Taxes | 2,786,121.01 | 2,768,795.00 | 17,326.01 | 100.6% |
| Special Taxes | 200,196.00 | 200,196.00 | 0.00 | 100.0% |
| Other Tax Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Agreement | 29,705.00 | 29,705.00 | 0.00 | 100.0% |
| Interest Income | 2,983.46 | 2,250.00 | 733.46 | 132.6% |
| Salary Reimbursement Agreement | 22,980.72 | 22,971.52 | 9.20 | 100.0% |
| Total Income | 3,041,986.19 | 3,023,917.52 | 18,068.67 | 100.6% |
| Expense | | | | |
| OUTSIDE PROFESSIONAL SERVICES | | | | |
| LAFCO Fees | 1,176.70 | 1,490.00 | -313.30 | 79.0% |
| Contra Costa County Expenses | 2,469.04 | 4,504.00 | -2,034.96 | 54.8% |
| El Cerrito Contract Fee | 1,130,470.67 | 1,130,470.92 | -0.25 | 100.0% |
| Water System Improvements | 140,000.00 | 200,000.00 | -60,000.00 | 70.0% |
| Fire Abatement Contract | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| Risk Management Insurance | 11,476.00 | 11,000.00 | 476.00 | 104.3% |
| Professional Fees | | | | |
| Accounting | 1,527.50 | 2,400.00 | -872.50 | 63.6% |
| Actuarial Valuation | 2,500.00 | 3,000.00 | -500.00 | 83.3% |
| Audit | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| Legal Fees | 2,463.17 | 12,000.00 | -9,536.83 | 20.5% |
| Total Professional Fees | 6,490.67 | 23,400.00 | -16,909.33 | 27.7% |
| Wildland Vegetation Mgmt | 3,885.00 | 5,000.00 | -1,115.00 | 77.7% |
| Total OUTSIDE PROFESSIONAL SER... | 1,295,968.08 | 1,383,864.92 | -87,896.84 | 93.6% |
| RETIREE MEDICAL BENEFITS | | | | |
| PERS Medical | 39,500.00 | 34,562.50 | 4,937.50 | 114.3% |
| Delta Dental | 3,784.98 | 4,635.20 | -850.22 | 81.7% |
| Vision Care | 1,245.44 | 1,245.44 | 0.00 | 100.0% |
| Total RETIREE MEDICAL BENEFITS | 44,530.42 | 40,443.14 | 4,087.28 | 110.1% |
| COMMUNITY SERVICE ACTIVITIES | | | | |
| Public Education | 3,894.62 | 5,110.00 | -1,215.38 | 76.2% |
| Comm. Pharmaceutical Drop-Off | 1,849.86 | 1,802.00 | 47.86 | 102.7% |
| Vial of Life Program | 0.00 | 0.00 | 0.00 | 0.0% |
| CERT Emergency Kits | 0.00 | 0.00 | 0.00 | 0.0% |
| Open Houses | 580.23 | 2,500.00 | -1,919.77 | 23.2% |
| Total COMMUNITY SERVICE ACTIVITI... | 6,324.71 | 9,412.00 | -3,087.29 | 67.2% |
| DISTRICT ACTIVITIES | | | | |
| Firefighter's Apparel | 415.85 | 600.00 | -184.15 | 69.3% |
| Firefighters' Expenses | 965.28 | 2,000.00 | -1,034.72 | 48.3% |
| Staff Appreciation | 811.24 | 2,250.00 | -1,438.76 | 36.1% |
| Professional Development | 3,369.40 | 3,456.26 | -86.86 | 97.5% |
| Building Maintenance | | | | |
| Janitorial Service | 498.30 | 700.00 | -201.70 | 71.2% |
| Medical Waste Disposal | 2,245.90 | 2,267.52 | -21.62 | 99.0% |
| Building alarm | 95.00 | 0.00 | 95.00 | 100.0% |
| Gardening service | 0.00 | 699.98 | -699.98 | 0.0% |
| Miscellaneous Maint. | 3,802.09 | 4,999.98 | -1,197.89 | 76.0% |
| Total Building Maintenance | 6,641.29 | 8,667.48 | -2,026.19 | 76.6% |
| Building Utilities/Service | | | | |
| Garbage | 266.80 | 280.00 | -13.20 | 95.3% |
| Gas and Electric | 3,953.07 | 3,960.00 | -6.93 | 99.8% |
| Water/Sewer | 977.45 | 710.01 | 267.44 | 137.7% |
| Total Building Utilities/Service | 5,197.32 | 4,950.01 | 247.31 | 105.0% |
| Memberships | 4,307.00 | 5,100.00 | -793.00 | 84.5% |
| Office | | | | |
| Office Expense | 1,801.23 | 1,750.02 | 51.21 | 102.9% |
| Office Supplies | 816.99 | 1,249.98 | -432.99 | 65.4% |
| Telephone | 2,255.18 | 2,400.00 | -144.82 | 94.0% |
| Total Office | 4,873.40 | 5,400.00 | -526.60 | 90.2% |
| Total DISTRICT ACTIVITIES | 26,580.78 | 32,423.75 | -5,842.97 | 82.0% |
| Staff | | | | |
| Wages | 36,099.00 | 36,100.02 | -1.02 | 100.0% |
| Overtime Wages | 1,249.53 | 1,875.00 | -625.47 | 66.6% |
| Vacation Wages | 0.00 | 0.00 | 0.00 | 0.0% |
| Medical/dental Ins compensation | 3,060.00 | 3,060.00 | 0.00 | 100.0% |
| Retirement Contribution | 1,804.92 | 1,804.98 | -0.06 | 100.0% |
| Payroll Taxes | 2,857.15 | 3,100.02 | -242.87 | 92.2% |
| Workers Compensation/Life Ins | 1,086.43 | 1,000.00 | 86.43 | 108.6% |
| Payroll Processing | 647.78 | 655.00 | -7.22 | 98.9% |
| Total Staff | 46,804.81 | 47,595.02 | -790.21 | 98.3% |

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

July through December 2011

| | Jul - Dec 11 | Budget | \$ Over Budget | % of Budget |
|-----------------------------|---------------------|---------------------|--------------------|---------------|
| Contingency General | 0.00 | 9,999.98 | -9,999.98 | 0.0% |
| Total Contingency | 0.00 | 9,999.98 | -9,999.98 | 0.0% |
| Total Expense | 1,420,208.80 | 1,523,738.81 | -103,530.01 | 93.2% |
| Net Ordinary Income | 1,621,777.39 | 1,500,178.71 | 121,598.68 | 108.1% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Transfers In - General | 208,831.47 | | | |
| Total Other Income | 208,831.47 | | | |
| Other Expense | | | | |
| Transfers Out - Capital | 208,831.47 | | | |
| Total Other Expense | 208,831.47 | | | |
| Net Other Income | 0.00 | | | |
| Net Income | 1,621,777.39 | 1,500,178.71 | 121,598.68 | 108.1% |

CHIEF'S REPORT

**KENSINGTON FIRE PROTECTION DISTRICT
MEMORANDUM**

February 8, 2012

TO: President and Board Members, Kensington Fire Protection District

FROM: Lance J. Maples, Fire Chief

SUBJECT: **Fire Chief's Report**

February is American Heart Month

Sudden cardiac arrest (SCA) is the nation's leading cause of death. Every two minutes someone in the United States dies of SCA.

Join us this month to build community awareness. Learn the symptoms of a cardiovascular emergency and what you can do to make a difference:

"Early Access" – Know the Signs

Heart attack – discomfort – pressure or pain in the center of the chest; in the arm(s), back, neck, jaw or stomach; trouble breathing; breaking out in a sweat; nausea or light-headedness

Stroke – sudden numbness or weakness (especially on one side), difficulty walking, talking or seeing as well as a sudden and severe headache

Or

Sudden cardiac arrest – someone suddenly collapses and you can't wake them and they are not breathing or not breathing normally.

If you or someone you are with is suffering a cardiovascular emergency - Dial 9-1-1!!

"Early CPR" – Know and do CPR – YOU can be a lifesaver!

If someone collapses and you can't wake them up – Call 9-1-1 – then do
Hands Only CPR

Push Hard and Fast in the middle of the chest - Your Hands are their Heart!!

"Early Defibrillation" – know where the closest AED (automated external defibrillator) is – they are easy to use! Check for them – in airports, golf courses, fitness centers, etc... and

"Early Advanced Life Support" is in place in Contra Costa County thanks to our dispatchers, police, EMTs and paramedics who work so hard to make this system work!

Know the Signs – Call 9-1-1 – Act in Time!!

NEW BUSINESS

Kensington Fire Protection District
Revenue & Expense Budget vs. Actual
 July through December 2011

| | Jul - Dec 11 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|-------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Property Taxes | 2,786,121.01 | 2,768,795.00 | 17,326.01 | 100.6% |
| Special Taxes | 200,196.00 | 200,196.00 | 0.00 | 100.0% |
| Other Tax Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Agreement | 29,705.00 | 29,705.00 | 0.00 | 100.0% |
| Interest Income | 2,983.46 | 2,250.00 | 733.46 | 132.6% |
| Salary Reimbursement Agreement | 22,980.72 | 22,971.52 | 9.20 | 100.0% |
| Total Income | 3,041,986.19 | 3,023,917.52 | 18,068.67 | 100.6% |
| Expense | | | | |
| OUTSIDE PROFESSIONAL SERVICES | | | | |
| LAFCO Fees | 1,176.70 | 1,490.00 | -313.30 | 79.0% |
| Contra Costa County Expenses | 2,469.04 | 4,504.00 | -2,034.96 | 54.8% |
| El Cerrito Contract Fee | 1,130,470.67 | 1,130,470.92 | -0.25 | 100.0% |
| Water System Improvements | 140,000.00 | 200,000.00 | -60,000.00 | 70.0% |
| Fire Abatement Contract | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| Risk Management Insurance | 11,476.00 | 11,000.00 | 476.00 | 104.3% |
| Professional Fees | | | | |
| Accounting | 1,527.50 | 2,400.00 | -872.50 | 63.6% |
| Actuarial Valuation | 2,500.00 | 3,000.00 | -500.00 | 83.3% |
| Audit | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| Legal Fees | 2,463.17 | 12,000.00 | -9,536.83 | 20.5% |
| Total Professional Fees | 6,490.67 | 23,400.00 | -16,909.33 | 27.7% |
| Wildland Vegetation Mgmt | 3,885.00 | 5,000.00 | -1,115.00 | 77.7% |
| Total OUTSIDE PROFESSIONAL SER... | 1,295,968.08 | 1,383,864.92 | -87,896.84 | 93.6% |
| RETIREE MEDICAL BENEFITS | | | | |
| PERS Medical | 39,500.00 | 34,562.50 | 4,937.50 | 114.3% |
| Delta Dental | 3,784.98 | 4,635.20 | -850.22 | 81.7% |
| Vision Care | 1,245.44 | 1,245.44 | 0.00 | 100.0% |
| Total RETIREE MEDICAL BENEFITS | 44,530.42 | 40,443.14 | 4,087.28 | 110.1% |
| COMMUNITY SERVICE ACTIVITIES | | | | |
| Public Education | 3,894.62 | 5,110.00 | -1,215.38 | 76.2% |
| Comm. Pharmaceutical Drop-Off | 1,849.86 | 1,802.00 | 47.86 | 102.7% |
| Vial of Life Program | 0.00 | 0.00 | 0.00 | 0.0% |
| CERT Emergency Kits | 0.00 | 0.00 | 0.00 | 0.0% |
| Open Houses | 580.23 | 2,500.00 | -1,919.77 | 23.2% |
| Total COMMUNITY SERVICE ACTIVITL... | 6,324.71 | 9,412.00 | -3,087.29 | 67.2% |
| DISTRICT ACTIVITIES | | | | |
| Firefighter's Apparel | 415.85 | 600.00 | -184.15 | 69.3% |
| Firefighters' Expenses | 965.28 | 2,000.00 | -1,034.72 | 48.3% |
| Staff Appreciation | 811.24 | 2,250.00 | -1,438.76 | 36.1% |
| Professional Development | 3,369.40 | 3,456.26 | -86.86 | 97.5% |
| Building Maintenance | | | | |
| Janitorial Service | 498.30 | 700.00 | -201.70 | 71.2% |
| Medical Waste Disposal | 2,245.90 | 2,267.52 | -21.62 | 99.0% |
| Building alarm | 95.00 | 0.00 | 95.00 | 100.0% |
| Gardening service | 0.00 | 699.98 | -699.98 | 0.0% |
| Miscellaneous Maint. | 3,802.09 | 4,999.98 | -1,197.89 | 76.0% |
| Total Building Maintenance | 6,641.29 | 8,667.48 | -2,026.19 | 76.6% |
| Building Utilities/Service | | | | |
| Garbage | 266.80 | 280.00 | -13.20 | 95.3% |
| Gas and Electric | 3,953.07 | 3,960.00 | -6.93 | 99.8% |
| Water/Sewer | 977.45 | 710.01 | 267.44 | 137.7% |
| Total Building Utilities/Service | 5,197.32 | 4,950.01 | 247.31 | 105.0% |
| Memberships | 4,307.00 | 5,100.00 | -793.00 | 84.5% |
| Office | | | | |
| Office Expense | 1,787.79 | 1,750.02 | 37.77 | 102.2% |
| Office Supplies | 816.99 | 1,249.98 | -432.99 | 65.4% |
| Telephone | 2,255.18 | 2,400.00 | -144.82 | 94.0% |
| Office - Other | 13.44 | 0.00 | 13.44 | 0.0% |
| Total Office | 4,873.40 | 5,400.00 | -526.60 | 90.2% |
| Total DISTRICT ACTIVITIES | 28,580.78 | 32,423.75 | -5,842.97 | 82.0% |
| Staff | | | | |
| Wages | 36,099.00 | 36,100.02 | -1.02 | 100.0% |
| Overtime Wages | 1,249.53 | 1,875.00 | -625.47 | 66.6% |
| Vacation Wages | 0.00 | 0.00 | 0.00 | 0.0% |
| Medical/dental ins compensation | 3,060.00 | 3,060.00 | 0.00 | 100.0% |
| Retirement Contribution | 1,804.92 | 1,804.98 | -0.06 | 100.0% |
| Payroll Taxes | 2,857.15 | 3,100.02 | -242.87 | 92.2% |
| Workers Compensation/Life ins | 1,086.43 | 1,000.00 | 86.43 | 108.6% |
| Payroll Processing | 647.78 | 655.00 | -7.22 | 98.9% |
| Total Staff | 46,804.81 | 47,595.02 | -790.21 | 98.3% |

Kensington Fire Protection District
Revenue & Expense Budget vs. Actual
 July through December 2011

| | Jul - Dec 11 | Budget | \$ Over Budget | % of Budget |
|-------------------------|---------------|--------------|----------------|-------------|
| Contingency General | 0.00 | 9,999.98 | -9,999.98 | 0.0% |
| Total Contingency | 0.00 | 9,999.98 | -9,999.98 | 0.0% |
| Total Expense | 1,420,208.80 | 1,523,738.81 | -103,530.01 | 93.2% |
| Net Ordinary Income | -1,621,777.39 | 1,500,178.71 | 121,598.68 | 108.1% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Transfers In - General | 208,831.47 | | | |
| Total Other Income | 208,831.47 | | | |
| Other Expense | | | | |
| Transfers Out - Capital | 208,831.47 | | | |
| Total Other Expense | 208,831.47 | | | |
| Net Other Income | 0.00 | | | |
| Net Income | 1,621,777.39 | 1,500,178.71 | 121,598.68 | 108.1% |

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2011-2012

| | FY 2010-2011 <u>Budget</u> | FY 2010-11 <u>Actual</u> | FY 2011-2012 <u>Budget</u> | FY 2012-2013 <u>Planning</u> |
|--------------------------------------|-------------------------------|-----------------------------|-------------------------------|---------------------------------|
| REVENUE BUDGET | | | | |
| Property Taxes * | 2,725,300 | 2,784,872 | 2,798,795 | 2,812,791 |
| Special Taxes | 200,221 | 200,221 | 200,196 | 200,200 |
| Other tax income | 31,900 | 32,657 | 32,000 | 32,000 |
| Interest income | 10,000 | 12,526 | 9,000 | 10,000 |
| Lease agreement (3%) | 28,840 | 28,840 | 29,705 | 30,596 |
| Salary reimb agreement | 45,025 | 44,705 | 45,943 | 46,610 |
| Surety bond claim | 0 | 176,000 | 0 | 0 |
| Miscellaneous income | 0 | 32,808 | 0 | 0 |
| Total Revenue | 3,041,286 | 3,312,629 | 3,115,640 | 3,132,198 |
| | | | | |
| | FY2010-2011 <u>Budget</u> | FY 2010-11 <u>Actual</u> | FY 2011-2012 <u>Budget</u> | FY 2012-2013 <u>Planning</u> |
| OPERATING EXPENSE BUDGET | | | | |
| OUTSIDE PROFESSIONAL SERVICES | | | | |
| Accounting | 5,400 | 3,855 | 5,400 | 5,400 |
| Actuarial Valuation | 2,500 | 3,200 | 3,000 | 0 |
| Audit | 12,000 | 12,000 | 12,000 | 12,500 |
| Mandate Reimbursement Filing | 0 | 0 | 1,300 | 1,300 |
| CC County Expenses | 32,455 | 33,091 | 34,745 | 36,000 |
| EI Cerrito Contract | 2,132,128 | 2,132,128 | 2,260,942 | 2,373,990 |
| Fire Abatement Contract | 8,000 | 0 | 8,000 | 8,000 |
| Insurance - Risk Mgmt | 12,380 | 12,378 | 11,000 | 11,550 |
| LAFCO Fees | 1,445 | 1,445 | 1,490 | 1,535 |
| Legal Fees | 35,000 | 24,200 | 30,000 | 35,000 |
| Water System Improvements | 20,000 | 1,186 | 600,000 | 400,000 |
| Wildland Vegetation Mgmt | 10,000 | 5,985 | 10,000 | 10,000 |
| RETIREE MEDICAL BENEFITS | | | | |
| PERS Medical (OPEB cost) | 54,990 | 54,990 | 59,250 | 63,840 |
| Delta Dental | 7,570 | 7,870 | 8,155 | 8,790 |
| Vision Care | 2,135 | 2,135 | 2,300 | 2,480 |
| COMMUNITY SERVICE ACTIVITES | | | | |
| Public Education | 13,000 | 8,087 | 13,000 | 13,000 |
| Community Pharmaceutical Drop-Off | 3,500 | 1,486 | 3,000 | 3,000 |
| Vial of Life Program | 1,000 | 234 | 500 | 400 |
| CERT Emergency Kits | 6,000 | 3,787 | 2,500 | 2,500 |
| Open Houses | 2,500 | 0 | 2,500 | 1,500 |
| Community Shredder | 1,500 | 1,783 | 2,000 | 1,500 |
| DISTRICT ACTIVITIES | | | | |
| Professional Development | 5,500 | 946 | 5,500 | 5,500 |
| District Office | | | | |
| Office expense | 3,500 | 1,928 | 3,500 | 3,500 |
| Office supplies | 2,500 | 1,360 | 2,500 | 2,500 |
| Telephone | 4,250 | 4,573 | 4,800 | 5,040 |
| Election | 1,000 | 370 | 0 | 1,000 |
| Firefighter's Apparel ** | 7,000 | 7,199 | 1,500 | 1,575 |
| Firefighters' Expenses | 5,000 | 4,974 | 5,000 | 5,000 |
| Engine Rescue Equipment | 5,910 | 6,217 | 0 | 0 |
| Staff Appreciation | 2,500 | 1,624 | 4,000 | 2,500 |
| Memberships | 5,000 | 5,241 | 5,600 | 6,000 |
| P/S Building | | | | |
| Gardening service | 1,400 | 705 | 1,400 | 1,470 |
| Building alarm | 2,000 | 1,696 | 2,000 | 2,000 |
| Medical waste disposal | 4,500 | 4,316 | 4,535 | 4,760 |
| Janitorial | 1,500 | 1,096 | 1,500 | 1,500 |
| Misc. Maint/Improvements | 245,000 | 5,965 | 10,000 | 10,000 |
| PG&E | 7,810 | 7,542 | 7,920 | 8,315 |

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2011-2012

| | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|
| Water/Sewer | 1,040 | 1,160 | 1,220 | 1,280 |
| Garbage | 840 | 801 | 840 | 840 |
| Staff | | | | |
| Wages (2%) | 70,775 | 70,776 | 72,200 | 73,640 |
| Overtime Wages | 4,900 | 2,501 | 3,750 | 3,825 |
| Vacation Wages Accrual Adjustment | 1,020 | 953 | 735 | 55 |
| Medical/dental insurance compensation | 5,880 | 5,880 | 6,120 | 6,425 |
| Retirement Contribution | 3,540 | 3,539 | 3,610 | 3,680 |
| Payroll Taxes | 6,415 | 5,886 | 6,500 | 6,640 |
| Insurance - Workers Comp/Life | 1,470 | 1,226 | 1,500 | 1,500 |
| Processing | 1,165 | 1,168 | 1,225 | 1,285 |
| Operating Contingency Fund | <u>30,000</u> | <u>3,300</u> | <u>20,000</u> | <u>30,000</u> |
| Total Operating Expense | 2,794,913 | 2,462,780 | 3,248,534 | 3,182,111 |
| Capital Outlay | | | | |
| Mobile Display Terminal | 6,580 | 6,156 | 0 | 0 |
| Engine Defibrillators | | | | |
| P/S Building Repair/Replace | 105,000 | 49,209 | 575,000 | 0 |
| High Band Radios | | | | |
| P/S Building Bay Doors | 45,000 | 0 | 24,000 | 0 |
| Firefighter qtrs/equip | 10,000 | 8,685 | 12,000 | 10,000 |
| Office Furniture/Computers | <u>5,000</u> | <u>1,704</u> | <u>5,000</u> | <u>5,000</u> |
| Total Capital Outlay | 171,580 | 65,754 | 616,000 | 15,000 |
| TOTAL EXPENDITURES | 2,966,493 | 2,528,534 | 3,864,534 | 3,197,111 |

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

* The State of California "borrowed" \$218,628 from KFPD during FY09-10 to be repaid by the end of FY12-13 with interest.

This will affect our cash balance and create a receivable shown on the Balance Sheet, but not revenue reported.

** Firefighters apparel was increased by \$5,760 in FY10-11 in order to purchase state-of-the-art wildland safety gear.

Designated Funds (see attached schedules)

| | | | | |
|-----------------------------|---------------|----------|----------|----------|
| Engine Replacement Fund | 93,455 | 93,455 | 93,455 | 93,455 |
| Public Safety Building Fund | 0 | 0 | 0 | 90,000 |
| Prepay CalPERS Trust | <u>50,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | 143,455 | 93,455 | 93,455 | 183,455 |

| | FY 2010-2011 <u>Budget</u> | FY 2010-2011 <u>Actual</u> | FY 2011-2012 <u>Budget</u> | FY 2012-2013 <u>Planning</u> |
|--|-------------------------------|-------------------------------|-------------------------------|---------------------------------|
| Beginning Cash | 4,255,595 | 4,255,595 | 5,049,078 | |
| Revenue | 3,041,286 | 3,312,629 | 3,115,640 | |
| State of California Loan Receivable | 0 | 0 | 0 | |
| Operating Expenditures | -2,794,913 | -2,462,780 | -3,248,534 | |
| Capital Expenditures | -171,580 | -65,754 | -616,000 | |
| Accrual to Cash Adjustment | 15,377 | 9,388 | | |
| ENDING CASH | 4,345,764 | 5,049,078 | 4,300,183 | |
| Cumulative Designated Funds | | | | |
| Capital Replacement Funds | -889,475 | -889,475 | -982,930 | |
| Prepaid CERBT - Retiree Trust | -1,139,125 | -1,155,985 | -1,155,985 | |
| EI Cerrito Contract 12 month set aside | -2,132,128 | -2,132,128 | -2,260,942 | |
| AVAILABLE CASH | 185,036 | 871,490 | -99,674 | |

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET
 Fiscal Year 2011-2012

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 COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET
 Fiscal Year 2011-2012

SCHEDULE FOR RENOVATION OF BUILDING

| <u>Kitchen Remodel/ Office Expansion</u> | <u>Possible Cost in 15 yrs. at 4% Inflation</u> | <u>Fiscal Year</u> | <u>Yearly Contribution</u> | <u>Accumulated Reserves</u> |
|--|---|------------------------|--------------------------------|---------------------------------|
| \$430,000 | \$774,406 | 05-06 | 0 | 0 |
| | | 06-07 | 51,627 | 51,627 |
| | | 07-08 | 51,627 | 103,254 |
| | | 08-09 | 51,627 | 154,881 |
| | | 09-10 | 51,627 | 206,508 |
| | | 10-11 * | 0 | 0 |
| | | 11-12 * | 0 | 0 |
| | | 12-13 | 90,000 | 90,000 |

* The Kensington Fire Protection District is currently renovating and upgrading portions of the Public Safety Building. Accumulated reserves will be applied to the current project. Building Renovation Schedule will be created at the end of this current project and after reviewing historical costs and operational needs. FY12-13 is currently an estimate.

RESOLUTION 12-02

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT RECOGNIZING FEBRUARY AS AMERICAN HEART MONTH

WHEREAS, the month of February has been proclaimed by the President as “American Heart Month.”

WHEREAS, over 600,000 Americans die from heart disease each year, more than breast cancer, lung cancer and AIDS combined; and

WHEREAS, over 92% of those suffering sudden cardiac arrest die before reaching the hospital; and

WHEREAS, chances of survival are increased dramatically if cardiopulmonary resuscitation (CPR) and automated external defibrillator (AED) resources are available and utilized within the first three to seven minutes after sudden cardiac arrest; and

WHEREAS, the goal of American Heart Month is to raise awareness of heart disease, prevention and treatment; and

WHEREAS, it is appropriate to increase awareness of how to prevent cardiovascular disease and the appropriate intervention should an individual suffer from cardiovascular disease; and

WHEREAS, it is appropriate to increase awareness of the value of CPR training and encourage placement of AEDs in public places; and

WHEREAS, the American Heart Association and the Contra Costa County Emergency Medical Services Agency advocate the “Chain of Survival,” which represents the five crucial links of the emergency treatment of sudden cardiac arrest. The links are:

*Early Access to Care * Early CPR * Early Defibrillation *
Effective Advanced Life Support * Integrated Post Cardiac Arrest Care*

WHEREAS, Contra Costa County Emergency Medical Services is committed to strengthening the links in the chain of survival in Kensington; and supports widespread CPR training, and public access defibrillation (PAD) and *HeartSafe* Community programs; and

WHEREAS, the Kensington Fire Protection District is working to make the community where its citizens live, work, shop and play a *HeartSafe* Community:

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Kensington Fire Protection District designates **February** as **American Heart Month**, encouraging all residents of the Kensington community to learn the risks of cardiovascular disease, to stay fit through exercise and

good nutrition, to learn the signs of Stroke, Heart Attack and Sudden Cardiac Arrest, to learn critical lifesaving skills such as CPR and AED use, to call 9-1-1, to Act in Time when a cardiovascular emergency occurs and encouraging Kensington to become a *HeartSafe* Community.

The foregoing resolution was duly and regularly adopted at a regular meeting of the Board of Directors of the Kensington Fire Protection District on the 8th day of February 2012, by the following vote of the Board:

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

Janice E. Kosel, President

ATTEST:

Leslie Michael, Secretary

BOARD REPORTS

**MINUTES OF THE MAY 24, 2011 FINANCE COMMITTEE MEETING
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

PRESENT: Directors: Janice Kosel and Helmut Blaschczyk
 Staff: Chief Lance Maples, Manager Brenda Navellier, Deborah Russell CPA

CALL TO ORDER:

Director Kosel called the meeting to order at 3:30 p.m. and noted those present.

ORAL COMMUNICATIONS:

None.

COMMITTEE MINUTES OF JANUARY 26, 2011:

The Committee agreed by consensus to adopt the January 26, 2011 minutes as amended.

EL CERRITO CONTRACT FEE PROPOSAL FY11-12:

Chief Maples gave a verbal presentation of the contract fee proposal that was included in the Committee packet. The department has one secretary and two firefighter positions vacant that will remain unstaffed at this time. Maples reviewed the department's FY10-11 many accomplishments and its FY11-12 goals. Maples then reviewed the fee proposal and noted that the department's budget, aside from personnel, is completely flat. The salary line shows an increase of 4.9% based on the current contract in place to pay the firefighters to median salary. Last year the firefighters were due a 2% raise that they gave up and the year before that they agreed to a 2% raise in lieu of a salary survey. Overtime increase mirrors the 4.9%. The department's PERS contribution is increased by 19% to reflect the raises and the City's increased rate. The only other changes are \$6,000 decrease across two other budget lines. Total proposed contract fee is \$2,214,980, an approximate 6% increase. Maples explained the salary savings line item. The Committee reviewed the actual costs from 1996 through current. According to the City's negotiator, El Cerrito is one of the last cities to give a raise to its employees. The other cities in El Cerrito's Anderson survey have mostly had freezes or take-aways. El Cerrito's next salary survey will be very different, most likely flat or ahead of median. The increase is 6.1 with the annual reconciliation or about 7.9 percent without the reconciliation allowed by the contract. The Committee discussed other possible presentations for better accuracy since FY10-11's fee showed a net decrease. Blaschczyk also suggested changing the "personnel" line to reflect "salary and benefits". The Committee discussed the use of salary surveys and their benefits and flaws. Director Kosel requested the station comparison chart for either the June or September Board packet. Kosel gave a brief overview of KFPD's financials. KFPD has some extraordinary costs in building and water system improvements during FY11-12. KFPD will not be able to fund the entire contract fee set-aside; however, Maples is in support of the proposed water system improvements and thinks the District should take advantage of the shared cost with EBMUD. Maples said El Cerrito's budgeting process has assumed no cut back in City services and programs, FY10-11 projections show a \$280,000 surplus and reserves will be maintained at 10%. Also, the City is honoring all collective bargaining agreements and the rest of the personnel will receive a 2% raise. El Cerrito is in excellent shape compared to most West County cities. Maples believes industry-wide pension reform will be coming soon; the Committee discussed PERS pension costs and pension/healthcare reform. The Committee also discussed the property tax budget increase and the County housing market. The Committee feels the contract with El Cerrito is a win-win situation for both communities. Maples will make a presentation at the June Board meeting.

FY11-12 AUDITOR RECOMMENDATION:

The Finance Committee agreed by consensus to recommend Lamorena & Chang with no fee increase from the previous fiscal year. The Committee is very happy with the financial statement presentation and there are very few firms that specialize in government auditing to choose from.

REVIEW AND RECOMMEND DRAFT FY11-12 BUDGET:

The Committee discussed where the surety bond settlement should be classified; its placement will be dependent upon which fiscal year it is received. The proposed property tax revenue increase is ½ percent. Last fiscal year the District received approximately 1 percent more than budgeted.

The Committee discussed the expense budget including water system improvement costs, the building rehabilitation costs, community service activities including the shredder and pharmaceutical drop-off, staff appreciation activities, public education including trading cards, and the staff wage increase of 2%. Costs are significant this year but the District came in \$400,000 under budget in the previous year since the remodel did not get underway. Water systems are budgeted reflecting EBMUD's 20% participation. The District does not know at this time whether the water system improvements project will take place entirely within the FY11-12 year since there is no contract yet. Russell gave an explanation on the retiree medical benefit costs and how they must match the OPEB cost in the actuary report. The amount held in the PERS Trust is reflected in the cumulative designated funds on the budget. A new actuarial study will start this summer with a report date of July 1, 2011. At this time it appears that the District's OPEB Trust account is fully funded. No changes were suggested at this time to the proposed budget.

REVIEW DISTRICT INVESTMENTS:

Navellier explained that she received an email from PERS stating that the District must choose one of three asset allocation strategies for their upcoming actuarial report. Strategy 1 is the most aggressive and closest to the current strategy. Strategy 2 is less aggressive and Strategy 3 is the most conservative and recommended if an agency is well funded and expects to make withdrawals. Navellier gave hand outs to the Committee members with the strategy explanations. The Committee agreed by consensus to elect Strategy 3 for the actuary report. Navellier will contact PERS for more information and about securing the fund.

Navellier handed out a spreadsheet that showed the District's estimated cash flow. The lean months are always in late fall before the December cash conversion.


ADJOURNMENT:

The meeting was adjourned at 5:04 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the Committee meeting of January 26, 2012.

Attest:



Finance Committee Member

**MINUTES OF THE JULY 26, 2011 FINANCE COMMITTEE MEETING
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

PRESENT: Directors: Janice Kosel and Helmut Blaschczyk
 Staff: Manager Brenda Navellier, Deborah Russell CPA

CALL TO ORDER:

Director Kosel called the meeting to order at 3:00 p.m. and noted those present.

ORAL COMMUNICATIONS:

None.

COMMITTEE MINUTES OF MAY 24, 2011:

The minutes were pulled from the agenda and will be held over until the next Finance Committee meeting.

REVIEW AND RECOMMEND FY11-12 BUDGET:

Navellier and Russell presented an updated draft budget for the September Board meeting. The Committee first discussed the overall budget big picture: Revenue is approximately \$3.1 million, expenses are \$3.2 million, total expenses with capital is \$3.8 million putting the District over \$600,000 in the negative this year. The construction is budgeted at \$575,000 and water systems are budgeted at approx. \$600,000.

Line item review included the water system contract with EBMUD. The Committee would like to have a contract for both identified projects that EBMUD is willing to cost share. The Committee discussed the fact that the total cost of the first phase of the water system, along with all other scheduled expenditures, could exceed more than the District's total appropriations limit; however, there is no contract yet and it is likely that the project could span two fiscal years. The PERS Trust has yielded very healthy investment returns over time, nearly 25%. KFPD will start requesting disbursements from the Trust during FY11-12. The staff appreciation event will be a picnic in September. Navellier answered several questions on the mandate reimbursement filing, the fire abatement contract and gardening costs. Russell gave an explanation on the Cumulative Designated Funds that include the PERS Trust. As the District receives disbursements, the designated amount for that item will need to be lowered. Director Blaschczyk suggested the Cumulative Designated Funds be presented in a clearer fashion so that someone reviewing the budget will understand what is in it.

Further discussion followed on the PERS Trust, current interest rates, PERS funding, and the cost of employees.

REVIEW DISTRICT INVESTMENTS:

Navellier handed out a spreadsheet that showed the District's estimated cash flow. The District will be unable to meet the El Cerrito contract obligation as of August 2011 until the December cash conversion.

Russell explained the investments earmarked on the Balance Sheet.

ADJOURNMENT: The meeting was adjourned at 3:50 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the Committee meeting of January 26, 2012.

Attest:


Finance Committee Member