



KENSINGTON FIRE PROTECTION DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
AGENDA

Wednesday, September 20th, 2023 7:00pm
Kensington Community Center, 59 Arlington Avenue,
Kensington, CA 94707 (and hybrid)

This meeting will be held in-person in the Kensington Community Center, 59 Arlington Avenue, Kensington CA 94707. Members of the public not in attendance may provide public comment by emailing the Board President and Board Clerk prior to the meeting at the following address: public.comment@kensingtonfire.org. Such comments will be noted as received and their contents orally summarized. Members of the public who attend the meeting either In-person or via Zoom are allowed to provide public comment verbally with a maximum allowance of 3 minutes per individual comment, subject to the Chair's discretion.

Instructions on how to make a public comment during the meeting: At points in the meeting when the meeting chair requests public comment, members of the public participating in the live meeting can simply raise their hand to be recognized. If participating via internet, please click the "raise hand" feature located within the Zoom application screen. If connected via telephone, please dial "*9" (star, nine). Public comment will be taken on each agenda item, and comment on issues not on the agenda will be taken at the beginning of the meeting. Each member of the public will be allotted the same maximum number of minutes to speak as set by the Chair, except that public speakers using interpretation assistance will be allowed to testify for twice the amount of the public testimony time limit (California Government Code section 54954.3(a)).

Any member of the public who needs special accommodations should email public.comment@kensingtonfire.org 48 hours prior to the meeting. This 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).

This agenda is available on the KFPD website under the relevant meeting date at: <https://www.kensingtonfire.org/governance> . Please note that supplemental materials will be posted on the website with the agenda as soon as they are available prior to the meeting. Additional information and/or materials may be presented at the meeting itself.

Hybrid Meeting Option Internet Address:

<https://us06web.zoom.us/j/87864394594?pwd=bEVxdDVuSktaRUtwak40R3MxY0t5QT09>

Telephone Access:

(720) 707-2699 or (346) 248-7799 or (253) 215-8782

Zoom Webinar ID: 878 6439 4594

Passcode: 112233

TIMING OF AGENDA ITEMS: *Approximate times are included below but may vary to accommodate appropriate discussion time and attention to the individual items.*

1. (7:00pm) CALL TO ORDER/ROLL CALL

President Stein, Vice President Levine, Director Dommer, Director Nagel, Director Watt

2. (7:01pm) ANNOUNCE AND ADJOURN TO CLOSED SESSION

a. **Closed Session:** The Board may recess to consider matters of pending litigation (GC 54956.9), personnel (GC 54957), labor relations (GC 54957.6), and real property negotiations (GC54956.8). Records are not available for public inspection.

Subject: Conference with Labor Negotiators (GC54957.6) – Agency designated representatives: President Julie Stein and Secretary Larry Nagel; Unrepresented employee: General Manager.

3. (7:20pm) RECONVENE TO OPEN SESSION Report on action taken by the Board during closed session, if any, pursuant to California Government Code Section 54957.1

4. (7:22pm) EMPLOYMENT AGREEMENT FOR GENERAL MANAGER POSITION

Action = Discuss and consider approval of an Employment Agreement for General Manager with associated FY 2023-24 budget adjustments for terms as needed.

5. (7:30pm) PUBLIC COMMENT

Under “Public Comment,” the public may address the Board on any subject not listed on the agenda. Each speaker may address the Board once under Public Comment for a limit of three minutes. The public will be given an opportunity to speak on each agenda item and once the public comment portion of any item on this agenda has been closed by the Board, no further comment from the public will be permitted unless authorized by the Board. The Board cannot act on items not listed on the agenda and, therefore, cannot respond to non-agenda issues brought up under Public Comment other than to provide general information.

6. (7:40pm) ADOPTION OF CONSENT ITEMS

Items listed below are consent items, which are considered 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 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. (Supporting material)

a. **Approval of Minutes** of the Board of Directors regular meetings: 06/08/2022, 06/29/2022, 07/13/2022, 7/19/2023; and special meetings: 06/29/2022, 09/05/2023 (Approve)

b. **Acceptance of Incident Activity Report** July and August 2023 (Accept)

c. **Approval of Monthly Transmittal** 08/31/2023 and 09/20/2023 (Approve)

d. **Approval of Monthly Financial Reports** 07/31/2023 and 08/31/2023 (Approve)

e. **Development of New Purchasing Policy for Future First Reading** (Approve)

7. (7:45pm) FIRE CHIEF’S REPORT (Supporting Material)

Action = Presentation/Discussion

8. **(7:55pm) EMERGENCY PREPAREDNESS COORDINATOR'S REPORT** (Supporting Material)
Action = Presentation/Discussion
9. **(8:05pm) OLD BUSINESS – None**
10. **(8:05pm) NEW BUSINESS**
 - a. **(8:05pm) Public Safety Building Budget Revision/Project Update** (Supporting Material)
Action = Review, discuss, direct staff, and/or approve
 - b. **(8:20pm) Resolution 2023-09 Approving the Final Combined Budget for Revenue, Operating Expenditures, and Capital Improvement Expenditures for FY 2023-2024** (Supporting Material)
Action = Presentation, discuss, adopt Resolution 2023-09, and/or direct staff
Staff will review updates which have also been incorporated into the financial forecast, included as part of the budget.
 - c. **(8:35pm) RFP for Financial Analysis Evaluating Reorganization** – Levine and Nagel
Action = Presentation, discuss, action to approve issuance, and/or direct staff
The joint RFP with KPPCSD will be presented and discussed with potential approval to issue the RFP and/or other action as determined by the Board.
 - d. **(8:50pm) Reserves Policy Potential Revisions** (Supporting Material)
Action = Review, discuss, and direct staff
Draft updates to the existing Reserves Policy including samples from other agencies are provided for discussion and feedback to bring back to a future meeting.
11. **(9:00pm) GENERAL MANAGER'S REPORT** (Supporting Material – current and prior month)
Action = Presentation/Discussion
12. **(9:10pm) COMMITTEE REPORTS**
Informational reports from Board members or staff covering the following assignments:
 - a. **Emergency Preparedness Committee Meeting** – Nagel/Dommer (Supporting Material)
 - b. **Finance Committee Meeting** – Stein/Watt (No Report)
 - c. **Reorganization Analysis Temporary Committee** – Levine/Nagel (No Report)
 - d. **Information Technology Temporary Committee** – Levine/Nagel (No Report)
13. **(9:30pm) OUTSIDE AGENCIES REPORTS**
 - a. **Contra Costa Special Districts Association** – Nagel (Supporting Material)
14. **(9:40pm) ADJOURNMENT**
The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, October 18, 2023 at 7:00pm at the Kensington Community Center. The deadline for agenda items to be included in the Board packet is Wednesday, October 11, 2023, by 1:00pm. The deadline for agenda-related materials to be included in the Board Packet is Wednesday, October 4, 2023, by 1:00pm.



KENSINGTON FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING MINUTES

Agenda Item 6a

DATE/TIME: June 8, 2022, 7:00PM

LOCATION: Zoom Teleconference

PRESENT: Directors: Director Don Dommer, Secretary Janice Kosel, Vice President Kevin Padian, President Larry Nagel, Director Julie Stein
Staff: GM Bill Hansell, Interim Fire Chief Jose Castrejon, Fire Chief Michael Pigoni

1. CALL TO ORDER/ROLL CALL

President Larry Nagel called the meeting to order at 7:02 p.m. and confirmed the roll call.

2. PUBLIC COMMENT (00:01:01)

Secretary Janice Kosel asked for clarification on the square footage of the lot across the street from the Unitarian Church. GM Bill Hansell stated he would confirm this for Secretary Kosel.

A member of the public commented on the consolidation of the KFPD and KPPCSD and asked for each member of the board to publicly state their position on the matter. Another member of the public requested a hybrid option to attend meetings.

There was no additional public comment.

3. ADOPTION OF CONSENT ITEMS (00:13:27)

President Nagel proposed to approve all consent items on the agenda with a single motion. The board removed agenda item 3a and 3i.

- a. **Approval of Minutes** of the Board of Directors regular meetings of: 04/13/2022, 04/28/2022, and 05/07/2022
- b. **Acceptance of Incident Activity Report** May 2022
- c. **Approval of Monthly Transmittal** 06/08/2022
- d. **Approval of Monthly Financial Reports** 05/31/2022
- e. **Adoption of Resolution 2022-08 Re-Authorizing Remote Meetings**
- f. **Adoption of Resolution 2022-09 Establishing the Appropriations Limit of the Kensington Fire Protection District for FY 2022-2023**
- g. **Adoption of Resolution 2022-10 Authorizing Contra Costa County to Place the Special Tax on the Tax Roll for Fiscal Year 2022-2023 and to Collect the Special Tax on Behalf of the Kensington Fire Protection District**
- h. **Adoption of Resolution 2022-11 Ordering the Even Year Board of Directors Election, Consolidation of Elections, and Specifications of the Election Order**

i. First Posting of Revised Policy 1170 Reserves to be Considered for Adoption at the July 13th, 2022 Board of Directors Meeting.

There was no public comment.

MOTION: M/s Padian/Dommer: Motion to approve consent items 3b-3h.	
VOTE: Ayes: Dommer, Kosel, Nagel, Padian, Stein Nays: None Absent: None	
Motion passed 5-0-0	Video Time Stamped: 00:18:16

4. OLD BUSINESS (00:18:25)

There was no old business.

5. NEW BUSINESS (00:18:29)

a. Fire Hazard Abatement Hearing on the Designation of Properties Containing Fire Hazards

President Nagel opened the public hearing and asked for any objections. There were no public objections.

Interim Fire Chief Jose Castrejon presented the report as included in the packet and gave his recommendations. He noted approximately 2200 residences are inspected annually. Fifty-three (53) noncompliance notices were sent to residents in March 2022 requesting conditions be cleared by April 15, 2022. Follow up inspections took place between April 18 - 21, 2022. Fourteen (14) residences remain noncompliant, seven (7) of which have followed up with KFPD.

A member of the public commented on wild fire hazards along Los Altos Drive and the west slope of Wildcat Canyon and recommended the district take immediate action to mitigate. Chief Michael Pigoni noted KFPD does not have the legal authority to remove hazards in Wildcat Canyon Regional Park.

Secretary Kosel commended the KFPD on these efforts.

There was no additional public comment. President Nagel closed the public hearing and terminated public testimony.

MOTION: M/s Kosel/Padian: Motion to approve Resolution 2022-12 Declaring that Weeds, Rubbish, Litter or other Flammable Material on Designated Private Properties Constitutes a Public Nuisance and Providing for Notice that the Fire Chief or Designee Shall Abate Such Public Nuisance Conditions if not Abated by the Property Owner.	
VOTE: Ayes: Dommer, Kosel, Nagel, Padian, Stein Nays: None Absent: None	

Motion passed 5-0-0

Video Time Stamped: 00:30:58

b. Fire Services Contract Fee Proposal for FY 2022-2023

Interim Fire Chief Castrejon presented the report as included in the packet. He noted an increase of approximately 6.2% which reflects current Local 1230 and Public Safety Managers Association negotiations with an assumed 3% cost of living increase and additional costs for ongoing training. Secretary Kosel also noted an increased cost for firefighter pensions.

A member of the public asked if KFPD services would be negatively impacted if a loan were taken out to complete the Public Safety Building. Another member of the public commented that the proposal does not reflect true costs and is not inclusive of overall costs for all jurisdictions.

There was no additional public comment.

Director Stein asked what administrative services are provided to KFPD by the City of El Cerrito overhead. Interim Fire Chief Castrejon confirmed the overhead covers the KFPD HR department and city services. Chief Pigoni elaborated on the costs *not* covered by the contract and stated that the contract be renegotiated at the board's discretion. Director Stein asked that any additional unforeseen costs for services be covered by the contract and then redistributed to KFPD. Interim Fire Chief Castrejon confirmed this. Director Padian asked if any contract funds are allocated to PERS. Interim Fire Chief Castrejon confirmed this.

MOTION: M/s Kosel/Padian: Motion to approve the Fire Services Contract Fee Proposal for FY 2022-2023.

VOTE:

Ayes: Dommer, Kosel, Nagel, Padian, Stein

Nays: None

Absent: None

Motion passed 5-0-0

Video Time Stamped: 00:49:58

c. Adoption of Resolution 2022-11 Preliminary FY 2022-2023 Budget

GM Hansell presented the report as included in the packet. Secretary Kosel provided further detail and clarification on various budget line items.

A member of the public asked if a potential new KFPD hire will be reflected in the budget. They also asked for further information on proposed bids for the Public Safety Building. GM Hansell confirmed a new hire line item is pending further discussion on the scope of duties. He also confirmed that details of any proposed bids are pending and not ready to be presented to the board. Another member of the public commended Secretary Kosel's work on the budget. They also asked about the City of Kensington's long-term financial health if KFPD's budget went into a deficit. Secretary Kosel confirmed this could not be answered until costs associated with running an empty Public Safety Building were determined in one to two months.

There was no additional public comment.

Director Stein requested a complete budget that includes missing information and that it be adjusted accordingly once official bids are submitted. She also asked if the debt service/annual loan payment will be taken out of the operations budget. GM Hansell confirmed the debt service will remain a distinct line item for purposes of transparency. Secretary Kosel added that the KFPD accountant will likely make this determination.

The board further discussed the item.

MOTION: M/s Kosel/Padian: Motion to approve the Resolution 2022-11 Preliminary FY 2022-2023 Budget.	
VOTE: Ayes: Dommer, Kosel, Nagel, Padian, Stein Nays: None Absent: None	
Motion passed 5-0-0	Video Time Stamped: 01:48:28

d. Approval to Proceed with the PSB Seismic Renovation Project Based Upon Prior Findings Calling for Urgent Structural Remediation, 'Essential Services Facility' Building Code Compliance, and Fire Department Space Requirements

GM Hansell presented the report as included in the packet.

A member of the public commented that a public meeting would be a good indicator of evaluating public opinion on the agenda item and urged the board not to evict the KPPCSD from the Public Safety Building. Another member of the public asked the board to publicly state their position on the eviction of the KPPCSD from the Public Safety Building given the opposition stated in the petition. Director Dommer responded to the public comment. Other members of the public expressed various concerns about and provided personal recommendations on this agenda item.

There were two written comments submitted by the public prior to the meeting.

The board and GM Hansell further discussed the item and responded to select public comments.

MOTION: M/s Padian/Kosel: Motion to approve motion directing the General Manager to continue, as originally instructed in the April 14th, 2021 Board of Directors meeting, to proceed with the seismic renovation plans as developed and presented monthly since September 2021.	
VOTE: Ayes: Dommer, Kosel, Nagel Nays: Stein Absent: Padian	
Motion passed 3-1-1	Video Time Stamped: 02:46:38

MOTION: M/s Stein/Kosel: Motion to extend the June 8, 2022 Board of Directors meeting to 10:30 p.m.
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VOTE: Ayes: Kosel, Nagel, Stein Nays: Dommer Absent: Padian	
Motion passed 3-1-1	Video Time Stamped: 02:48:50

e. PSB Seismic Renovation

GM Hansell presented the report as included in the packet.

There was no public comment or discussion from the board.

f. Temporary Facility Update

GM Hansell presented the report as included in the packet. President Nagel recused himself from this agenda item. Director Kosel stepped in as his replacement.

Members of the public expressed their concern about the distance of the temporary facility from the City of Kensington. Interim Fire Chief Castrejon responded to this public comment. Another member of the public expressed their concern about carcinogenic fumes from the diesel generator near the preschool. Interim Fire Chief Castrejon and GM Hansell responded to this public comment.

GM Hansell noted that Director Padian previously expressed concerns about the location of the temporary facility, but conceded there was no other option but to place the facility in the parking lot of the Unitarian Universalist Church.

MOTION: M/s Kosel/Stein: Motion to approve the Temporary Facility Update report.	
VOTE: Ayes: Dommer, Kosel, Stein Nays: None Absent: Padian Abstain: Nagel	
Motion passed 3-0-1-1	Video Time Stamped: 03:13:29

g. Proposal for a Joint Public Meeting with the KPPCSD Board, the Police Chief, and the Fire Chief to Present the Legal Regulations and Space Requirements for the PSB Renovation, and the Resulting Needs of the Police Department and Fire Department

President Nagel presented the report as included in the packet. He noted the KPPCSD will not discuss this agenda item until their July 2022 Board of Directors meeting. GM Hansell noted KPPCSD staff is currently in transition. GM Hansell encouraged the public to review the November 16, 2019 special board meeting and the March 25, 2021 KFPD-KPPCSD joint meeting for background and context.

Director Kosel recommended an informational meeting and an ongoing exchange with the public. She also recommended that GM Hansell schedule a meeting with KPPCSD's general manager. GM Hansell confirmed he will take this action.

A member of the public commented that any future public meeting should attempt to address the community's questions and involve those who have organized the petition drive to set an agenda.

MOTION: M/s Kosel/Stein: Motion to approve that GM Hansell contact David Fike, Lynn Price, and Mr. Constantouros to prepare an agenda to present to the KFPD board at the June 29, 2022 Special Board of Directors meeting.
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VOTE: Ayes: Dommer, Kosel, Nagel, Stein Nays: None Absent: Padian

Motion passed 4-0-1

Video Time Stamped: 03:25:14

MOTION: M/s Nagel/Kosel: Motion to approve a Special Board of Director's meeting on June 29, 2022 to complete the remaining agenda items.
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VOTE: Ayes: Dommer, Kosel, Nagel, Stein Nays: None Absent: Padian

Motion passed 4-0-1

Video Time Stamped: 03:26:27

6. **FIRE CHIEF'S REPORT** (00:00:00) (Supporting Material)
Action = Presentation/Discussion
7. **EMERGENCY PREPAREDNESS COORDINATOR'S REPORT** (00:00:00) (Supporting Material)
Action = Presentation/Discussion
8. **GENERAL MANAGER'S REPORT** (00:00:00) (Supporting Material)
Action = Presentation/Discussion
9. **COMMITTEE REPORTS** (00:00:00)
Informational reports from Board members or staff covering the following assignments:
 - a. **Emergency Preparedness Committee Meeting** - Padian/Nagel (Supporting Material)
Draft Meeting Minutes of 05/26/2022 included for reference. Action = Report by EPC Chair & Discussion
 - b. **Finance Committee Meeting of 05/25/2022** - Kosel/Nagel (Supporting Material) Action = Report by Finance Committee Chair and Discussion
10. **OUTSIDE AGENCIES REPORTS** (00:00:00)
 - a. **Contra Costa Special Districts Association** – Stein
Action = Report by District's representative to CCSDA
11. **ADJOURNMENT:** President Nagel adjourned the meeting at 10:28 p.m.

The next Special Board of Directors meeting will occur on June 29, 2022.

MINUTES PREPARED BY: Candace Eros Diaz and Mary Morris-Mayorga

These minutes were approved at the Board Meeting of the Kensington Fire Protection District on September 20, 2023.

Attest:

Secretary of the Board

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KENSINGTON FIRE PROTECTION DISTRICT BOARD OF DIRECTORS SPECIAL MEETING MINUTES

Continuation of June 8, 2022 Board of Director's Meeting

DATE/TIME: June 29, 2022, 7:00PM

LOCATION: Zoom Teleconference

PRESENT: Directors: Director Don Dommer, Secretary Janice Kosel, President Larry Nagel, Director Julie Stein
Staff: GM Bill Hansell, Interim Fire Chief Jose Castrejon
Absent: Vice President Kevin Padian

1. CALL TO ORDER/ROLL CALL

President Larry Nagel called the meeting to order at 8:28 p.m. and confirmed the roll call.

2. PUBLIC COMMENT (00:01:09)

Secretary Janice Kosel asked GM Bill Hansell to confirm if all board members were in compliance with education requirements. GM Hansell confirmed this was not yet complete and will give an update at the August 2022 Board of Directors meeting. Director Stein asked that the board be polled for their availability when scheduling special meetings outside of the regular 7:00 p.m start time.

There was no additional public comment.

3. ADOPTION OF CONSENT ITEMS (00:00:00)

- a. **Approval of Minutes** of the Board of Directors regular meetings of: 04/13/2022, 04/28/2022, and 05/07/2022
– REMOVED FROM CONSENT CALENDAR PENDING COMPLETION
- b. **Acceptance of Incident Activity Report** May 2022 (Accept)
– COMPLETED ON 06/08/2022
- c. **Approval of Monthly Transmittal** 06/08/2022 (Approve)
– COMPLETED ON 06/08/2022
- d. **Approval of Monthly Financial Reports** 05/31/2022 (Approve)
– COMPLETED ON 06/08/2022
- e. **Adoption of Resolution 2022-08 Re-Authorizing Remote Meetings** (Adopt)
– COMPLETED ON 06/08/2022
- f. **Adoption of Resolution 2022-09 Establishing the Appropriations Limit of the Kensington Fire Protection District for FY2022-2023** (Adopt)
– COMPLETED ON 06/08/2022
- g. **Adoption of Resolution 2022-10 Authorizing Contra Costa County to Place the**

Special Tax on the Tax Roll for Fiscal Year 2022-2023 and to Collect the Special Tax on Behalf of the Kensington Fire Protection District (Adopt)

– COMPLETED ON 06/08/2022

h. Adoption of Resolution 2022-11 Ordering the Even Year Board of Directors Election, Consolidation of Elections, and Specifications of the Election Order

– COMPLETED ON 06/08/2022

i. First Posting of Revised Policy 1170 Reserves to be Considered for Adoption at the July 13th, 2022 Board of Directors Meeting. (00:32:19)

– TAKEN OUT OF ORDER AND DISCUSSED AFTER AGENDA ITEM 5G

Secretary Kosel presented the report as included in the June 8, 2022 packet. She noted that a building reserves policy is not included in the packet and recommended to keep this open until further cost assessments are completed.

Director Stein requested the reserve be expanded to include known contractual obligations, i.e., the general manager, auditor, accountant, and actuary. Secretary Kosel confirmed she would amend the policy to reflect these recommendations.

There was no public comment.

4. OLD BUSINESS (00:00:00)

There was no old business.

5. NEW BUSINESS (00:00:00)

a. Fire Hazard Abatement Hearing on the Designation of Properties Containing Fire Hazards

– COMPLETED ON 06/08/2022

b. Fire Services Contract Fee Proposal for FY 2022-2023

– COMPLETED ON 06/08/2022

c. Adoption of Resolution 2022-11 Preliminary FY 2022-2023 Budget

– COMPLETED ON 06/08/2022

d. Approval to Proceed with the PSB Seismic Renovation Project Based Upon Prior Findings Calling for Urgent Structural Remediation, 'Essential Services Facility' Building Code Compliance, and Fire Department Space Requirements

– COMPLETED ON 06/08/2022

e. PSB Seismic Renovation

– COMPLETED ON 06/08/2022

f. Temporary Facility Update

– COMPLETED ON 06/08/2022

– AGENDA BELOW CONTINUED TO 06/29/2022

g. Proposal for a Joint Public Meeting with the KPPCSD Board, the Police Chief, and the Fire Chief to Present the Legal Regulations and Space Requirements for the PSB

Renovation, and the Resulting Needs of the Police Department and Fire Department
(00:04:47)

– PARTIALLY DISCUSSED ON 06/08/2022

GM Hansell reintroduced, discussed, and presented an addendum to the supporting document as included in the packet. The board and Interim Fire Chief Castrejon discussed the item. Director Stein requested that ZFA Structural Engineers give a presentation so that the board and the public can ask questions about the process.

A member of the public expressed their concern and opinion about the fault displacement of the Public Safety Building. Another member of the public noted the distinction between a “renovation” and a “remodel.”

6. FIRE CHIEF’S REPORT (00:46:40)

Fire Chief Castrejon presented the report as included in the June 8, 2022 packet. He noted a new firefighter hire, Jorge Arechiga. Director Kosel thanked Chief Castrejon for posting the training videos.

There was no public comment or board discussion.

7. EMERGENCY PREPAREDNESS COORDINATOR’S REPORT (00:51:46)

EPC Johnny Valenzuela presented the report as included in the June 8, 2022 packet. Secretary Kosel requested that EPC Valenzuela encourage residents to use the Zonehaven website. He confirmed this.

There was no public comment or board discussion.

8. GENERAL MANAGER’S REPORT (00:57:34)

GM Hansell presented the report as included in the June 8, 2022 packet.

There was no public comment or board discussion.

9. COMMITTEE REPORTS (01:02:13)

a. Emergency Preparedness Committee Meeting

President Nagel presented the report as included in the June 8, 2022 packet. He provided an update on surveying the community about installing an LRAD system and recommended GM Hansell to prepare an RFQ for an early warning system. He noted the letter to Supervisor Gioia was not sent out as an alternative recommendation is currently being considered. Secretary Kosel shared her concerns about the contents of the letter to Supervisor Gioia and asked that GM Hansell postpone the call for public safety building renovation proposals. Director Stein commented that the committee asking GM Hansell to prepare an RFQ may not be procedurally correct. She also requested the board be prudent about the allocation of resources in the budget after reviewing the last Finance Committee meeting and in light of the renovation costs.

A member of the public commented that although the committee did recommend GM Hansell prepare an RFQ, it was not expected to be done immediately and that the committee discussed obtaining grants for an early warning system because there wasn’t

money in the budget to purchase directly.

There was no additional public comment or board discussion.

b. Finance Committee Meeting of 05/25/2022 (01:19:56)

Secretary Kosel presented this report at the June 8, 2022 board meeting.

There was no public comment or board discussion.

10. OUTSIDE AGENCIES REPORTS (01:20:16)

a. Contra Costa Special Districts Association

Director Stein presented the report as included in the June 8, 2022 packet. She noted the next meeting will be July 11, 2022.

11. ADJOURNMENT: President Nagel adjourned the meeting at 9:54 p.m.

The next Board of Directors meeting will occur on July 13, 2022.

MINUTES PREPARED BY: Candace Eros Diaz and Mary Morris-Mayorga

These minutes were approved at the Board Meeting of the Kensington Fire Protection District on September 20, 2023.

Attest:

Secretary of the Board



KENSINGTON FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING MINUTES

DATE/TIME: July 19, 2023, 7:00PM

LOCATION: Kensington Community Center, 59 Arlington Avenue, Kensington (and hybrid)

PRESENT: Directors: President Julie Stein, Director Don Dommer, Vice President
Director Daniel Levine, Director Larry Nagel, Director Jim Watt
Staff: Board Clerk Candace Eros Diaz, Interim GM Mary Morris-Mayorga,
Fire Chief Eric Saylor
Consultant: EPC Coordinator Johnny Valenzuela

1. CALL TO ORDER/ROLL CALL

President Julie Stein called the meeting to order at 7:07 p.m. and confirmed the roll call.

2. PUBLIC COMMENT (unable to determine from audio)

There was no public comment.

3. ADOPTION OF CONSENT ITEMS (unable to determine from audio)

President Stein proposed to approve all consent items on the agenda with a single motion. The board did not move to remove any items.

- a. **Approval of Minutes** of the Board of Directors regular meetings of: 6/21/2023
- b. **Acceptance of Incident Activity Report** June 2023
- c. **Approval of Monthly Transmittal** 07/19/2023
- d. **Approval of Monthly Financial Reports** 06/30/2023

There was no public comment.

MOTION: M/s Nagel/Levine: Motion to approve consent items 3a-3d.

VOTE:

Ayes: Dommer, Levine, Nagel, Stein, and Watt
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Nays: None

Absent: None

Motion passed 5-0-0

Video Time Stamped: 00:04:22

4. PRESIDENT'S REPORT: UPDATE ON TEMPORARY COMMITTEES: NEW COMMITTEE(S) AND SUNSETTING OLD COMMITTEE(S) (unable to determine from audio)

President Stein presented the report as included in the packet.

5. FIRE CHIEF'S REPORT (00:10:06)

Fire Chief Eric Saylor presented the report as included in the packet. He highlighted administrative, operations, staff training, and civic engagement activities that took place since the June 2023 board of director's meeting.

There was no public comment.

6. EMERGENCY PREPAREDNESS COORDINATOR'S REPORT (00:15:46)

EP Coordinator Johnny Valenzuela presented the report as included in the packet. He highlighted community engagement events, district communications/publications, initiatives/deliverables, past meetings, and ongoing training/certifications.

There was no public comment.

7. OLD BUSINESS

There was no old business.

8. NEW BUSINESS

a. General Manager Recruitment Report (00:24:07)

Brent Ives presented the report as included in the packet. He noted there are now 16 potential candidates as an update to the report in the packet.

There was no board discussion or public comment.

b. Possible Total Costs For Reconstruction Of The Public Safety Building

This item was moved to be consecutive with Item 8e.

c. Presentation by the EPC Subcommittee on LRAD (Long Range Acoustic Device) Systems (00:35:28)

David Spath presented the report as included in the packet and provided a set of recommendations to the board. The board discussed the item and noted the following:

- The committee recommends installing three (3) to four (4) sirens at approximately \$130,000 to \$140,000 each. An RFP process to select a contractor is required. A contractor would conduct an acoustic and topography analysis to determine the actual number of sirens needed, ideal installation locations, and provide a cost estimate.
- There is a possibility to use another agency's bid process and sole source if staff can confirm this is legally allowed; coordination with the City of Berkeley or El Cerrito may be possible as well. The board would like to engage legal counsel and Fire Chief Saylor in this discussion.
- Reaching out to the City of El Cerrito should be considered as the system may need to cover both jurisdictions.
- Residents must approve the installation of sirens on their property.
- Facilitating an education program to residents is recommended.
- The Emergency Preparedness Committee intends to pursue FEMA funding and suggests any future discussions include the elements of a strong FEMA grant application. It was noted that the City of El Cerrito can write grants on behalf of the

City of Kensington as stated in the contract. It was also noted that the Hazard Mitigation Plan for the City of Kensington must be updated before pursuing any FEMA funding.

Director Dommer left the meeting at 8:30 p.m.

A member of the public gave thanks and commended the excellent work of this committee.

Director Dommer returned to the meeting at 8:35 p.m.

The board discussed the item and made the following suggestions for next steps:

- The board unanimously affirmed pursuing the proposal.
- President Stein recommended the board have a discussion with Fire Chief Saylor about the proposal including the prospect of leveraging their grant writer.
- Director Levine suggested engaging the City of Berkeley and El Cerrito for a more streamlined and functional process and system.
- David Spath confirmed it will be a coordinated effort between the KFPD and KPPCSD to initiate an LRAD system when/if an event happens. He recommended the board engage with Chief Saylor as a first step.

d. Discussion Of Possible August Meeting Cancellation (01:36:10)

President Stein proposed and the board discussed the item. Director Nagel noted that the discussion about reorganization would need to be postponed until September 2023 if the August 2023 is canceled.

A member of the public recommended the board not cancel the August 16, 2023 meeting.

MOTION: M/s Watt/Stein: Motion to cancel the August 16, 2023.	
VOTE: Ayes: Dommer, Levine, Stein, and Watt Nays: Nagel Absent: None	
Motion passed 4-1-0	Video Time Stamped: 01:41:43

e. Possible Total Costs For Reconstruction Of The Public Safety Building (01:42:56)

Director Watt presented the report as included in the packet. President Stein asked that any attorney's fees related to the Public Safety Building project be represented as soft costs. Director Watt confirmed current legal fees incurred directly related to the completion of this project are approximately \$40,000. Director Nagel asked GM Morris-Mayorga to confirm the accounting reflected in the presentation. GM Morris-Mayorga confirmed the numbers in this report are updated estimates; the numbers she will take to the Finance Committee to review are lower. She will present updated change orders and agreements at the next Finance Committee meeting taking place in early September 2023.

A member of the public thanked the board for their work on this agenda item.

f. Public Safety Building Project Update (02:05:03)

GM Morris-Mayorga presented the report as included in the packet. She noted she is in the process of compiling a list of all consultants associated with the Public Safety Building construction to incorporate into the budget that will be presented at the next Finance Committee meeting in early September 2023.

There was no public comment.

9. GENERAL MANAGER'S REPORT (02:09:16)

GM Morris-Mayorga presented the report as included in the packet, which included the June 21, 2023 report. President Stein inquired about the process for board members who wish to attend upcoming CSDA training. GM Morris-Mayorga confirmed that board members should reach out to her directly to coordinate.

There was no public comment.

10. COMMITTEE REPORTS (02:16:23)

a. Emergency Preparedness Committee Meeting

Director Nagel presented the report as included in the packet. He noted that Peter Guerrero is no longer a member of this committee. President Stein noted that any recommendation for a replacement of a standing committee member should be placed on an agenda to be approved by the board. She recommended that any recommended replacement complete an application in anticipation and submit it to GM Morris-Mayorga.

There was no public comment.

b. Finance Committee Meeting

There was no report.

c. Consolidation Liaison Temporary Committee

Director Levine presented the report as included in the packet, which included the June 21, 2023 report. President Stein noted this committee will be renamed the Reorganization Analysis Committee.

A member of the public commented they were concerned about workloads if the two boards had to reduce membership from 10 to five (5) members if consolidation occurs.

d. Information Technology Temporary Committee

There was no report.

11. OUTSIDE AGENCIES REPORTS (02:27:50)

a. Contra Costa Special Districts Association

Director Nagel stated that because of the last-minute cancellation of the July 2023 meeting, he is unsure when the next meeting will occur.

There was no public comment.

12. ADJOURNMENT: President Stein adjourned the meeting at 9:37 p.m.

The next Board of Directors meeting will occur on September 20, 2023.

MINUTES PREPARED BY: Candace Eros Diaz and Mary Morris-Mayorga

These minutes were approved at the Board Meeting of the Kensington Fire Protection District on September 20, 2023.

Attest:

Secretary of the Board

DRAFT



KENSINGTON FIRE PROTECTION DISTRICT BOARD OF DIRECTORS SPECIAL MEETING MINUTES

DATE/TIME: September 5, 12:30PM

LOCATION: Kensington Community Center, 59 Arlington Avenue, Kensington, CA 94707 (and hybrid)

PRESENT: Directors: President Julie Stein, Director Daniel Levine, Director Larry Nagel, Director Jim Watt
Staff: GM Mary Morris-Mayorga
Guest: Brent Ives, BHI Management Consulting

ABSENT: Directors: Director Don Dommer

1. CALL TO ORDER/ROLL CALL

President Stein called the special meeting to order at 12:33 p.m. and confirmed the roll call. The Board was notified just prior to the meeting that Director Watt needed to participate remotely due to medical reasons.

M/S: Nagel/Levine

Video Time Stamped: 00:01:10

Action: Approved Director Watt's remote meeting participation. **Ayes:** Levine, Nagel, and Stein **Noes:** None **Absent:** Dommer **Abstain:** Watt

2. PUBLIC COMMENT (00:01:35)

There were no members of the public in attendance and no public comment.

3. ANNOUNCE AND ADJOURN TO CLOSED SESSION (00:02:04)

4. CLOSED SESSION (00:02:04)

SUBJECT: PUBLIC EMPLOYMENT APPOINTMENT (GC54957)

Title: General Manager

5. RECONVENE TO OPEN SESSION (00:04:35)

The Board returned from Closed Session at 1:10pm with the following report: The Board voted to direct staff to begin working on a contract with a candidate for General Manager.

6. ADJOURNMENT TO REGULAR MEETING (00:05:53)

The next Board of Directors meeting will occur on September 20, 2023.

MINUTES PREPARED BY: Mary Morris-Mayorga

These minutes were approved at the Board Meeting of the Kensington Fire Protection District on September 20, 2023.

Attest:

Secretary of the Board



EL CERRITO-KENSINGTON FIRE DEPARTMENT

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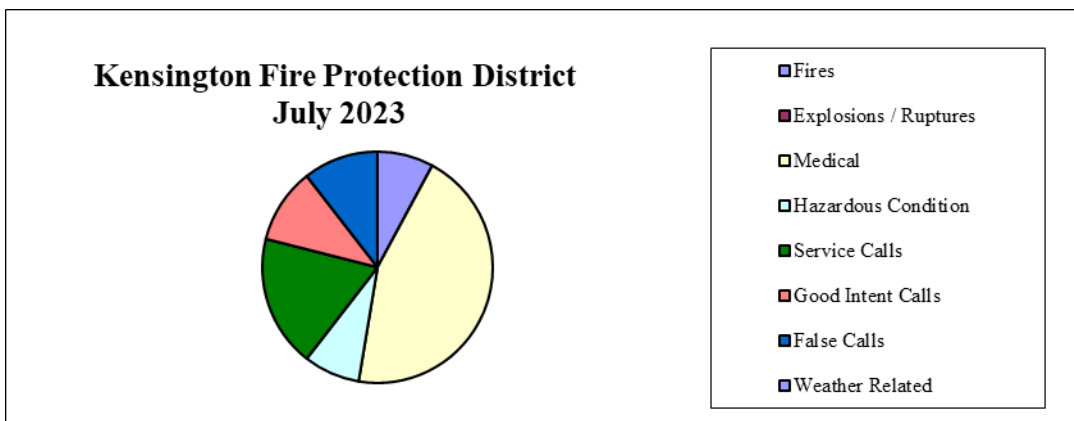


DATE: August 15, 2023
TO: Kensington Fire Protection District Board Members
FROM: Jose Castrejon: Battalion Chief
RE: **Incident Activity Reports for the Month of July 2023**

Thirty-eight incidents occurred during the month of July in the community of Kensington. This is an increase of ten incidents from the previous month. Please see the attached "Incident Log" for the dates and times, locations, and types of incidents the Fire Department responded to this past month. During this same time, Engine 155 responded to eighty calls for service, an increase of thirty-five incidents from the previous month. Overall, the El Cerrito-Kensington Fire Department has responded to 2,278 calls for service so far this year.

The chart below shows the seven incident response types tracked by the State and National fire incident reporting systems. The following is the number of responses for each type, the percentage of the total calls for each type, and all the responses in the community of Kensington.

1: Fires	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	3	7.89%
2: Explosions / Ruptures	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
3: Medical	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	17	44.74%
4: Hazardous Condition	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	3	7.89%
5: Service Calls	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	7	18.42%
6: Good Intent Calls	<i>(Cancelled En Route, Wrong Location)</i>	4	10.53%
7: False Calls	<i>(Wrong Company/Unit Dispatched)</i>	4	10.53%
8 Weather Related	<i>(flooding, wind, lightning)</i>	0	0.00%
Totals		38	100.00%



**Kensington Responses
July 2023**

#	Incident	Date	Type	Street	Type	city	Apparatus
1	0023076119	01-Jul-23 21:33:35	611	Berkeley Park	BLVD	Kensington	E155
2	0023076425	02-Jul-23 15:07:48	554	Kingston	RD	Kensington	E155
3	0023076986	03-Jul-23 16:29:41	735	Norwood	AVE	Kensington	E155
4	0023077211	04-Jul-23 06:18:03	700	Cambridge	AVE	Kensington	E155
5	0023077451	04-Jul-23 17:59:57	321	Coventry	RD	Kensington	E155
6	0023078040	05-Jul-23 13:51:40	743	Trinity	AVE	Kensington	E155
7	0023078412	06-Jul-23 12:49:21	321	Willow	LN	Kensington	E155
8	0023078574	06-Jul-23 18:46:28	746	Arlington	CT	Kensington	E155
9	0023078730	07-Jul-23 06:53:55	400	Grizzly Peak	BLVD	Kensington	E155
10	0023079487	08-Jul-23 20:54:39	321	Los Altos	DR	Kensington	E155
11	0023079892	09-Jul-23 19:41:38	140	Arlmont	DR	Kensington	E155
12	0023080131	10-Jul-23 12:22:26	550	Coventry	RD	Kensington	E155
13	0023080406	11-Jul-23 02:43:04	321	Arlington	AVE	Kensington	E155
14	0023080553	11-Jul-23 12:51:56	554	Arlington	AVE	Kensington	E355
15	0023080728	11-Jul-23 20:29:30	321	Arlington	AVE	Kensington	E155
16	0023080938	12-Jul-23 12:07:34	321	Highland	BLVD	Kensington	E155
17	0023080941	12-Jul-23 12:12:17	445	Cowper	AVE	Kensington	E152
18	0023081111	12-Jul-23 20:10:30	561	Purdue	AVE	Kensington	E155
19	0023081681	14-Jul-23 09:46:17	321	Trinity	AVE	Kensington	E152
20	0023081890	14-Jul-23 15:36:59	551	Arlington	BLVD	Kensington	E151
21	0023082546	16-Jul-23 04:07:42	321	Coventry	RD	Kensington	E155
22	0023082670	16-Jul-23 10:58:49	400	Highgate	RD	Kensington	E155
23	0023083849	19-Jul-23 00:55:50	321	Arlington	AVE	Kensington	E155
24	0023083992	19-Jul-23 11:01:49	611	Oakview	AVE	Kensington	E152
25	0023084837	21-Jul-23 11:19:50	113	Oakview	AVE	Kensington	E155
26	0023086083	24-Jul-23 10:08:29	5000	Colusa	AVE	Kensington	E155
27	0023086252	24-Jul-23 17:50:25	321	Sunset	TER	Kensington	E155
28	0023086282	24-Jul-23 18:50:44	321	Purdue	AVE	Kensington	E155
29	0023086405	25-Jul-23 06:55:18	321	Purdue	AVE	Kensington	E155
30	0023087202	27-Jul-23 04:56:39	5000	Trinity	AVE	Kensington	E155
31	0023087469	27-Jul-23 18:10:04	321	Amherst	AVE	Kensington	E155
32	0023087595	28-Jul-23 03:30:58	611M	Trinity	AVE	Kensington	E155
33	0023088397	29-Jul-23 19:33:11	111	Vassar	AVE	Kensington	BC5
34	0023088397	29-Jul-23 19:33:11	111	Vassar	AVE	Kensington	E155
35	0023088572	30-Jul-23 06:41:43	321	Norwood	AVE	Kensington	E155
36	0023088672	30-Jul-23 11:56:56	321	Arlington	AVE	Kensington	E155
37	0023088749	30-Jul-23 16:00:17	321	Highgate	CT	Kensington	E155
38	0023089165	31-Jul-23 16:01:07	321	Colusa	AVE	Kensington	E155

**E155 Responses
July 2023**

#	Incident	Date	Type	Street	Type	City	Apparatus
1	0023076119	01-Jul-23 21:33:35	611	Berkeley Park	BLVD	Kensington	E155
2	0023076425	02-Jul-23 15:07:48	554	Kingston	RD	Kensington	E155
3	0023076522	02-Jul-23 18:45:43	611	San Pablo	AVE	El Cerrito	E155
4	0023076856	03-Jul-23 11:23:57	611	Baron	CT	El Cerrito	E155
5	0023076986	03-Jul-23 16:29:41	735	Norwood	AVE	Kensington	E155
6	0023077211	04-Jul-23 06:18:03	700	Cambridge	AVE	Kensington	E155
7	0023077288	04-Jul-23 10:56:09	554	Liberty	ST	El Cerrito	E155
8	0023077403	04-Jul-23 16:20:34	321	Moeser	LN	El Cerrito	E155
9	0023077451	04-Jul-23 17:59:57	321	Coventry	RD	Kensington	E155
10	0023077972	05-Jul-23 11:39:10	5000	Wesley	AVE	El Cerrito	E155
11	0023078040	05-Jul-23 13:51:40	743	Trinity	AVE	Kensington	E155
12	0023078068	05-Jul-23 14:32:35	5000	Baron	CT	El Cerrito	E155
13	0023078078	05-Jul-23 14:58:19	611M	El Cerrito	PLZ	El Cerrito	E155
14	0023078412	06-Jul-23 12:49:21	321	Willow	LN	Kensington	E155
15	0023078574	06-Jul-23 18:46:28	746	Arlington	CT	Kensington	E155
16	0023078612	06-Jul-23 20:55:35	611	Balra	DR	El Cerrito	E155
17	0023078730	07-Jul-23 06:53:55	400	Grizzly Peak	BLVD	Kensington	E155
18	0023079307	08-Jul-23 11:21:02	611	San Pablo	AVE	El Cerrito	E155
19	0023079322	08-Jul-23 12:08:48	5000	Barrett	AVE	El Cerrito	E155
20	0023079487	08-Jul-23 20:54:39	321	Los Altos	DR	Kensington	E155
21	0023079611	09-Jul-23 02:14:12	321	Bonnie	DR	El Cerrito	E155
22	0023079892	09-Jul-23 19:41:38	140	Arlmont	DR	Kensington	E155
23	0023080131	10-Jul-23 12:22:26	550	Coventry	RD	Kensington	E155
24	0023080209	10-Jul-23 15:47:23	611U	Eureka	AVE	El Cerrito	E155
25	0023080265	10-Jul-23 18:20:46	600	El Cerrito	PLZ	El Cerrito	E155
26	0023080406	11-Jul-23 02:43:04	321	Arlington	AVE	Kensington	E155
27	0023080458	11-Jul-23 08:21:53	743	Terrace	DR	El Cerrito	E155
28	0023080693	11-Jul-23 19:08:43	400	Errol	DR	El Cerrito	E155
29	0023080728	11-Jul-23 20:29:30	321	Arlington	AVE	Kensington	E155
30	0023080905	12-Jul-23 10:41:18	744	Shevlin	DR	El Cerrito	E155
31	0023080938	12-Jul-23 12:07:34	321	Highland	BLVD	Kensington	E155

**E155 Responses
July 2023**

32	0023081111	12-Jul-23 20:10:30	561	Purdue	AVE	Kensington	E155
33	0023081281	13-Jul-23 09:31:59	321	Rosalind	AVE	Richmond	E155
34	0023081303	13-Jul-23 10:24:19	520	Richmond	ST	El Cerrito	E155
35	0023081319	13-Jul-23 10:54:53	322	S 56th	ST	El Cerrito	E155
36	0023081329	13-Jul-23 11:24:01	321	Carlson	BLVD	El Cerrito	E155
37	0023081787	14-Jul-23 13:05:02	745	Cutting	BLVD	El Cerrito	E155
38	0023082227	15-Jul-23 11:30:24	321	Baron	CT	El Cerrito	E155
39	0023082228	15-Jul-23 11:31:37	611R	Wildcat Canyon	RD	**UNDEFINED	E155
40	0023082305	15-Jul-23 14:33:15	611	Golf Course	DR	**UNDEFINED	E155
41	0023082310	15-Jul-23 15:02:21	611	0-0 Lake Anza	RD	**UNDEFINED	E155
42	0023082391	15-Jul-23 18:38:03	550	Baron	CT	El Cerrito	E155
43	0023082546	16-Jul-23 04:07:42	321	Coventry	RD	Kensington	E155
44	0023082670	16-Jul-23 10:58:49	400	Highgate	RD	Kensington	E155
45	0023082840	16-Jul-23 17:51:48	321	Gloria	ST	El Cerrito	E155
46	0023083121	17-Jul-23 10:37:09	321	Don Carol	DR	El Cerrito	E155
47	0023083335	17-Jul-23 19:13:55	611X	Pomona	AVE	El Cerrito	E155
48	0023083534	18-Jul-23 08:56:52	321	Potrero	AVE	El Cerrito	E155
49	0023083849	19-Jul-23 00:55:50	321	Arlington	AVE	Kensington	E155
50	0023084378	20-Jul-23 10:08:54	321	Baron	CT	El Cerrito	E155
51	0023084642	20-Jul-23 21:26:42	400	King	DR	El Cerrito	E155
52	0023084782	21-Jul-23 09:13:51	321	Cutting	BLVD	El Cerrito	E155
53	0023084837	21-Jul-23 11:19:50	113	Oakview	AVE	Kensington	E155
54	0023084847	21-Jul-23 11:38:18	611X	Kearney	ST	El Cerrito	E155
55	0023084979	21-Jul-23 16:51:29	611	0-0 Wildcat Canyon	RD	**UNDEFINED	E155
56	0023085498	22-Jul-23 20:19:11	733	Balra	DR	El Cerrito	E155
57	0023085602	23-Jul-23 02:03:01	5000	Bonnie	DR	El Cerrito	E155
58	0023085787	23-Jul-23 13:42:49	554	Terrace	DR	El Cerrito	E155
59	0023086083	24-Jul-23 10:08:29	5000	Colusa	AVE	Kensington	E155
60	0023086252	24-Jul-23 17:50:25	321	Sunset	TER	Kensington	E155
61	0023086282	24-Jul-23 18:50:44	321	Purdue	AVE	Kensington	E155
62	0023086405	25-Jul-23 06:55:18	321	Purdue	AVE	Kensington	E155
63	0023086525	25-Jul-23 12:49:14	321	Arbor	DR	El Cerrito	E155

**E155 Responses
July 2023**

64	0023086664	25-Jul-23 18:52:24	321	Don Carol	DR	El Cerrito	E155
65	0023086826	26-Jul-23 08:22:06	553	Liberty	ST	El Cerrito	E155
66	0023087202	27-Jul-23 04:56:39	5000	Trinity	AVE	Kensington	E155
67	0023087288	27-Jul-23 10:10:54	321	San Pablo	AVE	El Cerrito	E155
68	0023087469	27-Jul-23 18:10:04	321	Amherst	AVE	Kensington	E155
69	0023087595	28-Jul-23 03:30:58	611M	Trinity	AVE	Kensington	E155
70	0023087708	28-Jul-23 11:30:34	5000	San Pablo	AVE	El Cerrito	E155
71	0023087801	28-Jul-23 14:51:05	5000	Central Park	DR	Berkeley	E155
72	0023088208	29-Jul-23 10:53:49	322	Barrett	AVE	El Cerrito	E155
73	0023088397	29-Jul-23 19:33:11	111	Vassar	AVE	Kensington	E155
74	0023088569	30-Jul-23 06:28:50	700	Portola	DR	El Cerrito	E155
75	0023088572	30-Jul-23 06:41:43	321	Norwood	AVE	Kensington	E155
76	0023088672	30-Jul-23 11:56:56	321	Arlington	AVE	Kensington	E155
77	0023088749	30-Jul-23 16:00:17	321	Highgate	CT	Kensington	E155
78	0023089035	31-Jul-23 11:00:17	611F	Arlington	BLVD	El Cerrito	E155
79	0023089108	31-Jul-23 13:53:46	321	San Pablo	AVE	El Cerrito	E155
80	0023089165	31-Jul-23 16:01:07	321	Colusa	AVE	Kensington	E155



EL CERRITO-KENSINGTON FIRE DEPARTMENT

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DATE: September 6, 2023

TO: Kensington Fire Protection District Board Members

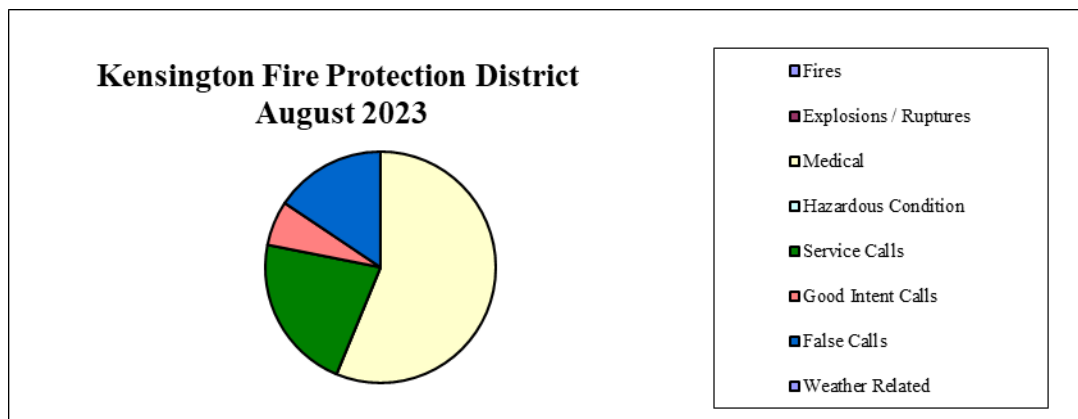
FROM: Jose Castrejon: Battalion Chief

RE: **Incident Activity Reports for the Month of August 2023**

Thirty-two incidents occurred during the month of August in the community of Kensington. This is a decrease of six incidents from the previous month. Please see the attached “Incident Log” for the dates and times, locations, and types of incidents the Fire Department responded to this past month. During this same time, Engine 155 responded to seventy-seven calls for service, an increase of thirty-two incidents from the previous month. Overall, the El Cerrito-Kensington Fire Department has responded to 2,596 calls for service so far this year.

The chart below shows the seven incident response types tracked by the State and National fire incident reporting systems. The following is the number of responses for each type, the percentage of the total calls for each type, and all the responses in the community of Kensington.

				Percentages
1:	Fires	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	0	0.00%
2:	Explosions / Ruptures	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
3:	Medical	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	18	56.25%
4:	Hazardous Condition	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	0	0.00%
5:	Service Calls	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	7	21.88%
6:	Good Intent Calls	<i>(Cancelled En Route, Wrong Location)</i>	2	6.25%
7:	False Calls	<i>(Wrong Company/Unit Dispatched)</i>	5	15.63%
8:	Weather Related	<i>(flooding, wind, lightning)</i>	0	0.00%
Totals			32	100.00%



**Kensington Responses
August 2023**

#	incident	date	type	street	type	st	city	apparatus
1	0023090178	03-Aug-23 03:44:59	611	Highland	BLVD		Kensington	E155
2	0023090621	04-Aug-23 04:30:30	744	Canon	DR		Kensington	E155
3	0023091342	05-Aug-23 18:14:45	554	Franciscan	WAY		Kensington	E155
4	0023091640	06-Aug-23 13:44:19	554	Kensington	CT		Kensington	E155
5	0023092002	07-Aug-23 11:57:15	733	Lake	DR		Kensington	E155
6	0023092261	07-Aug-23 22:37:03	320	Sunset	DR		Kensington	E155
7	0023092558	08-Aug-23 18:07:37	740	Columbia	AVE		Kensington	E152
8	0023093124	09-Aug-23 22:15:19	321	Parkside	CT		Kensington	E155
9	0023093282	10-Aug-23 09:51:51	321	Anson	WAY		Kensington	E155
10	0023093472	10-Aug-23 16:45:46	321	Arlington	AVE		Kensington	E155
11	0023093714	11-Aug-23 07:16:28	321	Norwood	PL		Kensington	E155
12	0023094288	12-Aug-23 12:03:11	554	Purdue	AVE		Kensington	E155
13	0023095874	15-Aug-23 22:09:29	5000	Anson	WAY		Kensington	E155
14	0023096236	16-Aug-23 16:31:00	321	Stratford	RD		Kensington	E155
15	0023096827	17-Aug-23 20:06:22	531	Yale	AVE		Kensington	E155
16	0023096856	17-Aug-23 21:56:53	321	Los Altos	DR		Kensington	E155
17	0023097140	18-Aug-23 14:31:31	321	Princeton	AVE		Kensington	E155
18	0023097574	19-Aug-23 16:29:21	700	Oakview	AVE		Kensington	E155
19	0023098309	21-Aug-23 11:51:19	735	Rincon	RD		Kensington	E155
20	0023098325	21-Aug-23 12:50:53	321	Ocean View	AVE		Kensington	E151
21	0023099438	23-Aug-23 20:35:49	5000	Anson	WAY		Kensington	E152
22	0023099927	24-Aug-23 23:08:38	321	Yale	AVE		Kensington	E155
23	0023100322	25-Aug-23 21:53:34	321	Arlington	AVE		Kensington	E155
24	0023100504	26-Aug-23 10:01:56	321	Richardson	RD		Kensington	E155
25	0023100634	26-Aug-23 15:33:05	321	Franciscan	WAY		Kensington	E155
26	0023100742	26-Aug-23 20:13:29	651	Lake	DR		Kensington	E155
27	0023100867	27-Aug-23 02:49:32	321	Stanford	AVE		Kensington	E155
28	0023101924	29-Aug-23 14:06:31	321	Ocean View	AVE		Kensington	E155
29	0023102309	30-Aug-23 10:46:58	321	Windsor	AVE		Kensington	E155
30	0023102813	31-Aug-23 12:19:52	321	Trinity	AVE		Kensington	E155
31	0023102896	31-Aug-23 15:42:33	321	Plateau	DR		Kensington	E155
32	0023103015	31-Aug-23 21:17:25	5000	Arlington	AVE		Kensington	E155

**E55 Responses
August 2023**

#	incident	date	type	st street	street	st city	apparatus
1	0023089398	01-Aug-23 07:41:23	735	Shevlin	DR	El Cerrito	E155
2	0023090082	02-Aug-23 19:37:44	733	El Cerrito	PLZ	El Cerrito	E155
3	0023090137	02-Aug-23 23:41:22	611M	Fairmount	AVE	El Cerrito	E155
4	0023090178	03-Aug-23 03:44:59	611	Highland	BLVD	Kensington	E155
5	0023090621	04-Aug-23 04:30:30	744	Canon	DR	Kensington	E155
6	0023090701	04-Aug-23 10:38:35	552	San Pablo	AVE	El Cerrito	E155
7	0023090742	04-Aug-23 11:52:48	744	San Pablo	AVE	El Cerrito	E155
8	0023090933	04-Aug-23 19:39:52	611M	Carlson	BLVD	El Cerrito	E155
9	0023090942	04-Aug-23 19:51:09	321	San Pablo	AVE	El Cerrito	E155
10	0023091083	05-Aug-23 05:01:06	445	King	DR	El Cerrito	E155
11	0023091342	05-Aug-23 18:14:45	554	Franciscan	WAY	Kensington	E155
12	0023091596	06-Aug-23 11:39:17	611	Lone Oak	RD	**UNDEFINED	E155
13	0023091599	06-Aug-23 11:52:55	321	Lone Oak	RD	**UNDEFINED	E155
14	0023091640	06-Aug-23 13:44:19	554	Kensington	CT	Kensington	E155
15	0023091919	07-Aug-23 06:42:40	611	Balra	DR	El Cerrito	E155
16	0023092002	07-Aug-23 11:57:15	733	Lake	DR	Kensington	E155
17	0023092261	07-Aug-23 22:37:03	320	Sunset	DR	Kensington	E155
18	0023092481	08-Aug-23 14:21:49	611X	Leneve	PL	El Cerrito	E155
19	0023092551	08-Aug-23 17:39:45	321	Rifle Range	RD	Richmond	E155
20	0023093124	09-Aug-23 22:15:19	321	Parkside	CT	Kensington	E155
21	0023093223	10-Aug-23 07:08:10	611X	Portola	DR	El Cerrito	E155
22	0023093282	10-Aug-23 09:51:51	321	Anson	WAY	Kensington	E155
23	0023093472	10-Aug-23 16:45:46	321	Arlington	AVE	Kensington	E155
24	0023093714	11-Aug-23 07:16:28	321	Norwood	PL	Kensington	E155
25	0023093797	11-Aug-23 11:13:32	321	Silva	AVE	El Cerrito	E155
26	0023093941	11-Aug-23 15:14:45	321	Gladys	AVE	El Cerrito	E155
27	0023094192	12-Aug-23 06:39:23	5000	Balra	DR	El Cerrito	E155
28	0023094233	12-Aug-23 08:54:53	321	Seaview	DR	El Cerrito	E155
29	0023094288	12-Aug-23 12:03:11	554	Purdue	AVE	Kensington	E155
30	0023094416	12-Aug-23 17:49:34	611X	Lincoln	AVE	El Cerrito	E155
31	0023094674	13-Aug-23 10:34:10	350	San Pedro	MTN	Pacifica	E155

**E55 Responses
August 2023**

32	0023094883	13-Aug-23 18:57:37	542	Balra	DR	El Cerrito	E155
33	0023095301	14-Aug-23 15:13:59	412	Kearney	ST	El Cerrito	E155
34	0023095703	15-Aug-23 13:45:39	611F	Wildcat Canyon	RD	**UNDEFINED	E155
35	0023095874	15-Aug-23 22:09:29	5000	Anson	WAY	Kensington	E155
36	0023096175	16-Aug-23 14:41:54	321	Arlington	BLVD	El Cerrito	E155
37	0023096236	16-Aug-23 16:31:00	321	Stratford	RD	Kensington	E155
38	0023096441	17-Aug-23 06:55:36	321	Contra Costa	DR	El Cerrito	E155
39	0023096826	17-Aug-23 20:06:48	553	Terrace	DR	El Cerrito	E155
40	0023096827	17-Aug-23 20:06:22	531	Yale	AVE	Kensington	E155
41	0023096856	17-Aug-23 21:56:53	321	Los Altos	DR	Kensington	E155
42	0023096966	18-Aug-23 06:50:06	700	Liberty	ST	El Cerrito	E155
43	0023097140	18-Aug-23 14:31:31	321	Princeton	AVE	Kensington	E155
44	0023097410	19-Aug-23 07:57:54	321	King	DR	El Cerrito	E155
45	0023097487	19-Aug-23 12:29:26	700	Terrace	DR	El Cerrito	E155
46	0023097558	19-Aug-23 15:41:17	733	Fairmount	AVE	El Cerrito	E155
47	0023097574	19-Aug-23 16:29:21	700	Oakview	AVE	Kensington	E155
48	0023097686	19-Aug-23 23:11:40	321	Ashbury	AVE	El Cerrito	E155
49	0023097762	20-Aug-23 04:06:13	251	Burns	CT	El Cerrito	E155
50	0023098012	20-Aug-23 18:10:56	611M	Wildcat Canyon	RD	Orinda	E155
51	0023098214	21-Aug-23 07:53:35	321	San Pablo	AVE	El Cerrito	E155
52	0023098309	21-Aug-23 11:51:19	735	Rincon	RD	Kensington	E155
53	0023098324	21-Aug-23 12:48:15	321	Seaview	DR	El Cerrito	E155
54	0023098723	22-Aug-23 11:24:59	440	Clayton	AVE	El Cerrito	E155
55	0023098843	22-Aug-23 15:38:23	554	Balra	DR	El Cerrito	E155
56	0023099127	23-Aug-23 09:16:01	611X	Kearney	ST	El Cerrito	E155
57	0023099418	23-Aug-23 19:40:02	324	King	CT	El Cerrito	E155
58	0023099612	24-Aug-23 08:52:57	321	Stockton	AVE	El Cerrito	E155
59	0023099748	24-Aug-23 13:02:42	611	Navellier	ST	El Cerrito	E155
60	0023099927	24-Aug-23 23:08:38	321	Yale	AVE	Kensington	E155
61	0023100108	25-Aug-23 12:30:17	400	Norvell	ST	El Cerrito	E155
62	0023100137	25-Aug-23 13:40:18	321	Portola	DR	El Cerrito	E155
63	0023100322	25-Aug-23 21:53:34	321	Arlington	AVE	Kensington	E155

**E55 Responses
August 2023**

64	0023100504	26-Aug-23 10:01:56	321	Richardson	RD	Kensington	E155
65	0023100634	26-Aug-23 15:33:05	321	Franciscan	WAY	Kensington	E155
66	0023100742	26-Aug-23 20:13:29	651	Lake	DR	Kensington	E155
67	0023100867	27-Aug-23 02:49:32	321	Stanford	AVE	Kensington	E155
68	0023101552	28-Aug-23 16:24:45	554	Portola	DR	El Cerrito	E155
69	0023101591	28-Aug-23 17:42:01	700	Highland	AVE	Richmond	E155
70	0023101917	29-Aug-23 13:50:24	550	Portola	DR	El Cerrito	E155
71	0023101924	29-Aug-23 14:06:31	321	Ocean View	AVE	Kensington	E155
72	0023102309	30-Aug-23 10:46:58	321	Windsor	AVE	Kensington	E155
73	0023102373	30-Aug-23 13:59:11	611M	Central Park	DR	**UNDEFINED	E155
74	0023102646	31-Aug-23 04:23:47	745	Devonshire	DR	El Cerrito	E155
75	0023102813	31-Aug-23 12:19:52	321	Trinity	AVE	Kensington	E155
76	0023102896	31-Aug-23 15:42:33	321	Plateau	DR	Kensington	E155
77	0023103015	31-Aug-23 21:17:25	5000	Arlington	AVE	Kensington	E155

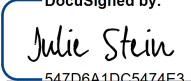
TO: Auditor Controller of Contra Costa County: TRANSMITTAL - APPROVAL
 Forwarded herewith are the following invoices and claims for goods and services received which have been approved for payment:

**KENSINGTON FPD
 TRANSMITTAL - APPROVAL
 Invoices**

PY/CY:
BATCH #.:
DATE : 8/31/2023
LOCATION #: 13
FILENAME: KENSINGTON

VEND #	VENDOR NAME	INVOICE DATE	DESCRIPTION	FUND /ORG	SUB-ACCT	TASK	OPT.	ACTIVITY /WORK AUTH.	ENCUMB (P.O.) / Invoice #	P/C	PAYMENT AMOUNT
50151	El Cerrito	8/1/2023	Fire Protection Services 08/01/2023	7840	2328						352,043.49
50390	CWS Construction Group Inc.	7/31/2023	PSB Renovation: Contractor Pmt 09	7847	2310						302,459.42
50147	KFPD Revolving Fund	8/16/2023	Reimburse Revolving fund	7840	2490						87,280.78
TOTAL											741,783.69

Kensington FPD Approval

DocuSigned by:

 9/6/2023
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 Board President

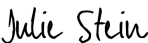
DocuSigned by:

 9/6/2023
3BEA9E6763934A6...
 General Manager

Kensington Fire Protection District
 Checking Account Replenishment
 August 16, 2023

Transactions:

Payee	Date	Expenses	Description
VSP	07/03/2023	\$ 323.10	VSP Payment
Google	07/05/2023	\$ 388.80	Email Service
Nerd Crossing	07/06/2023	\$ 250.00	IT Services - June
M Morris-Mayorga/Candace Eros-Diaz	07/07/2023	\$ 5,258.14	Payroll
Fed/State	07/07/2023	\$ 98.61	Payroll Tax Withholding
Heartland Payroll	07/07/2023	\$ 2,518.28	Payroll Processing Fee
Stericycle	07/18/2023	\$ 323.50	Disposal Services
Vistaprint	07/18/2023	\$ 502.79	Yard Signs
M Morris-Mayorga/Candace Eros-Diaz	07/21/2023	\$ 5,154.32	Payroll
Fed/State	07/21/2023	\$ 98.61	Payroll Tax Withholding
Heartland Payroll	07/21/2023	\$ 2,422.68	Payroll Processing Fee
Comcast	07/24/2023	\$ 201.60	Internet
PG&E	07/25/2023	\$ 10.88	Gas Service
East Bay Sanitary	07/26/2023	\$ 515.52	Disposal Services
Official Payment Web Pmts	07/27/2023	\$ 220.00	PSB Renovation - Building Permit Fees
Contra Costa Payment	07/27/2023	\$ 3.00	PSB Renovation - Building Permit Fees
Streamline	07/05/2023	\$ 260.00	Website - June/July
Zoom	07/06/2023	\$ 140.00	Zoom Payment
Hulu	07/19/2023	\$ 69.99	Monthly TV Subscription for Temp Facility
CrashPlan	07/20/2023	\$ 9.99	Monthly Payment for Cloud Backup
Comcast	07/20/2023	\$ 207.90	Internet
Ooma, Inc.	07/24/2023	\$ 81.31	Office Telephone
KPPCSD (Check #995230)	07/14/2023	\$ 4,877.10	Temp Facility Sublet
Unitarian Church of Berkeley (Check #995231)	07/11/2023	\$ 1,300.00	Temp Facility Lot Rental
Altivu (Check #995232)	07/05/2023	\$ 8,766.66	Emergency Prep Coordinator
BHI Management Consulting (Check #995233)	07/19/2023	\$ 7,755.00	General Manager Recruitment
Questa Engineering Corp (Check #995234)	07/27/2023	\$ 300.87	Temp Facility Engineering
Maze & Associates (Check #995235)	07/12/2023	\$ 3,000.00	Accounting Services - May
Pacific Mobile Structures (Check #995236)	07/19/2023	\$ 3,752.92	Modular Building Rent
Nicolay Consulting Group (Check #995237)	07/20/2023	\$ 5,600.00	GASB 75 Actuarial Report
Teo Carlone (Check #995238)	07/18/2023	\$ 4,000.00	Fire Safety Clearing
Applied Materials Engineering Inc (Check #995239)	07/20/2023	\$ 7,353.00	PSB Seismic Renovation
Marjang Architecture (Check #995240)	07/18/2023	\$ 20,316.21	PSB Architect
Locked in Fire & Engineering (Check #995242)	07/26/2023	\$ 1,200.00	PSB Fire Alarm Plans
Net Withdrawals for Replenishment		\$ 87,280.78	
		\$ -	
Replenishment Adjusted for Monthly Bills		\$ 87,280.78	

DocuSigned by:

 547D6A1DC5474E3
 Board President 9/6/2023

 Date

DocuSigned by:

 3BEA9E6763934A6
 General Manager 9/6/2023

 Date

TO: Auditor Controller of Contra Costa County:

TRANSMITTAL - APPROVAL

Forwarded herewith are the following invoices and claims for goods and services received which have been approved for payment:

**KENSINGTON FPD
TRANSMITTAL - APPROVAL
Invoices**

PY/CY:
BATCH #.:
DATE : 9/20/2023
LOCATION #: 13
FILENAME: KENSINGTON

VEND #	VENDOR NAME	INVOICE DATE	DESCRIPTION	FUND /ORG	SUB-ACCT	TASK	OPT.	ACTIVITY /WORK AUTH.	ENCUMB (P.O.) / Invoice #	P/C	PAYMENT AMOUNT
50151	El Cerrito	9/1/2023	Fire Protection Services 09/01/2023	7840	2328						352,043.49
50390	CWS	8/31/2023	PSB Renovation Hard Costs	7847	2310				App 010		194,607.56
50180	Mack5	8/31/2023	PSB Renovation Soft Costs	7847	2310				5577		19,395.00
50147	KFPD Revolving Fund	9/20/2023	Reimburse Revolving fund	7840	2490						91,809.43
	TOTAL										657,855.48

Kensington FPD Approval

Board President

General Manager

Kensington Fire Protection District
 Checking Account Replenishment
 September 20, 2023

Transactions:

Payee	Date	Expenses	Description
VSP	08/01/2023	\$ 323.10	VSP Payment
PG&E	08/01/2023	\$ 359.73	Electric Service
California Special Districts Association	08/07/2023	\$ 675.00	CSDA Conference-Levine
M Morris-Mayorga/Candace Eros-Diaz	08/07/2023	\$ 6,127.46	Payroll
Fed/State	08/07/2023	\$ 3,218.01	Payroll Tax Withholding
Heartland Payroll	08/07/2023	\$ 134.53	Payroll Processing Fee
Google	08/07/2023	\$ 388.80	Email Service
Nerd Crossing	08/07/2023	\$ 875.00	IT Services-laptop
Delta Dental	08/07/2023	\$ 948.79	Retiree Dental
Delta Dental	08/07/2023	\$ 948.79	Retiree Dental
Delta Dental	08/07/2023	\$ 948.79	Retiree Dental
CalPERS	08/08/2023	\$ 4,365.33	Retiree Health
Everbridge.com	08/14/2023	\$ 3,182.70	Annual Nixle Fee
Stericycle	08/15/2023	\$ 323.50	Disposal Services
Official Payment Web Pmts	08/16/2023	\$ 220.00	PSB Renovation - Building Permit Fees
Contra Costa Payment	08/16/2023	\$ 3.00	PSB Renovation - Building Permit Fees
EBMUD	08/21/2023	\$ 257.98	Water/Sewer
PG&E	08/22/2023	\$ 10.18	Gas Service
M Morris-Mayorga/Candace Eros-Diaz	08/23/2023	\$ 5,265.04	Payroll
Fed/State	08/23/2023	\$ 2,321.96	Payroll Tax Withholding
Heartland Payroll	08/23/2023	\$ 104.53	Payroll Processing Fee
Comcast	08/23/2023	\$ 201.60	Internet
Terminix	08/28/2023	\$ 1,342.00	Pest Control (Jan-Jun 2023, bills not received, set autopay)
Hotel Pacific Monterey	08/29/2023	\$ 366.41	Lodging
PG&E	08/29/2023	\$ 385.72	Electric Service
Hotel Pacific Monterey	08/30/2023	\$ 25.55	Lodging
Copy Central	08/31/2023	\$ 1.32	Printing - Finance Committee agendas
Zoom	08/07/2023	\$ 140.00	Zoom Payment
CrashPlan	08/21/2023	\$ 9.99	Monthly Payment for Cloud Backup
Hulu	08/21/2023	\$ 69.99	Monthly TV Subscription for Temp Facility
Comcast	08/21/2023	\$ 201.90	Internet
Ooma, Inc	08/22/2023	\$ 81.31	Office Telephone
KPPCSD (Check #995241)	08/09/2023	\$ 2,438.55	Temp Facility Sublet
Altivu (Check #995244)	08/07/2023	\$ 8,957.94	Emergency Prep Coordinator
Unitarian Church of Berkeley (Check #995245)	08/08/2023	\$ 1,300.00	Temp Facility Lot Rental
Corovan Moving & Storage(Check #995247)	08/08/2023	\$ 1,745.02	Fire Station Storage
Meyers Nave (Check #995248)	08/04/2023	\$ 6,633.36	Legal Services - May & June
BHI Management Consulting (Check #995249)	08/13/2023	\$ 3,750.00	General Manager Recruitment
William Zenoni (Check #995251)	08/21/2023	\$ 1,350.00	Operational Consultant
Unitarian Church of Berkeley (Check #995252)	08/29/2023	\$ 6,015.04	Temp Facility - Sept 22 - June 23 electricity usage
Forensic Analytical Consulting	08/29/2023	\$ 3,250.00	PSB - safety audit/inspections
BKF Engineers (Check #995254)	08/30/2023	\$ 57.00	Temp Facility Engineering
Krisch & Company (Check #995256)	08/29/2023	\$ 6,000.00	Accounting Services - June & July
Pacific Mobile Structures (Check #995257)	08/31/2023	\$ 3,752.92	Modular Building Rent
ZFA Structural Engineers (Check #995258)	08/30/2023	\$ 3,697.50	PSB Renovation - Engineering
Applied Materials Engineering (Check #995259)	08/31/2023	\$ 9,005.00	PSB Renovation - Seismic Renovation
AT&T (Check #995261)	08/31/2023	\$ 29.09	Telephone
Net Withdrawals for Replenishment		\$ 91,809.43	
		\$ -	
Replenishment Adjusted for Monthly Bills		\$ 91,809.43	

Board President _____ Date _____

General Manager _____ Date _____

Kensington Fire Protection District
Cash and Investment Balance Sheet
As of August 31, 2023

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	145,190.81	Balance as of 8/31/2023
General Fund	5,030,130.72	Balance as of 8/31/2023, Pending Reconciliations
Special Tax Fund	200,415.72	Balance as of 8/31/2023, Pending Reconciliations
Capital Fund	669,678.28	Balance as of 8/31/2023, Pending Reconciliations
Total Cash Balance	6,045,615.53	
Investments		
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 8/31/2023, Pending Reconciliations
LAIF Balance	24,989.81	Balance as of 8/31/2023, Pending Reconciliations
Total Investments	3,524,989.81	
Total Current Cash and Investments	9,570,605.34	

Kensington Fire Protection District

Balance Sheet

As of August 31, 2023

09/15/23

Accrual Basis

	Aug 31, 23	Aug 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	167,321.65	160,235.75	7,085.90
General Fund	5,030,130.72	2,264,855.32	2,765,275.40
Special Tax Fund	200,415.72	7,674.95	192,740.77
Capital Fund	669,678.28	1,337,169.63	-667,491.35
Total Checking/Savings	6,067,746.37	3,770,135.65	2,297,610.72
Accounts Receivable			
Accounts Receivable	4,805.80	11,653.78	-6,847.98
Advance on Taxes	4,930,536.36	4,496,788.07	433,748.29
Advance on Supplemental Taxes	67,983.45	95,090.40	-27,106.95
Total Accounts Receivable	5,003,325.61	4,603,532.25	399,793.36
Other Current Assets			
Prepaid Services - EC	0.07	0.07	0.00
Prepaid Exp.	4,621.51	2,603.84	2,017.67
Prepaid CERBT - Retiree Trust	420,105.48	420,105.48	0.00
Investments			
LAIF Balance	24,989.81	0.00	24,989.81
Fed Home Loan Bk - 9/27/23	3,500,000.00	0.00	3,500,000.00
Capital Replacement Funds	0.00	1,949,062.95	-1,949,062.95
Fire Protect. Contract Reserves	0.00	3,018,509.96	-3,018,509.96
E/C Contract Recon Reserves	0.00	409,043.34	-409,043.34
Investments - Other	0.00	13,340.88	-13,340.88
Total Investments	3,524,989.81	5,389,957.13	-1,864,967.32
Total Other Current Assets	3,949,716.87	5,812,666.52	-1,862,949.65
Total Current Assets	15,020,788.85	14,186,334.42	834,454.43
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,793,886.43	1,793,886.43	0.00
Accumulated Depreciation-Equip	-813,762.41	-813,762.41	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,276,205.07	-1,276,205.07	0.00
Current Capital Outlay			
PSB Renovation Soft Costs	980,685.93	565,325.85	415,360.08
PSB Renovation Hard Cost	1,760,787.61	0.00	1,760,787.61
Temp Facility - Soft Costs	261,739.37	115,086.91	146,652.46
Temp Facilities - Hard Costs	600,096.82	5,684.00	594,412.82
Temp Facilities - Lot Rental	15,100.00	0.00	15,100.00
Temp Facilities - Modular	39,711.20	0.00	39,711.20
Temp Facilities - Admin Sublet	29,262.60	2,438.55	26,824.05
Temp Facilities - Relocation	35,999.58	0.00	35,999.58
Fire Engine Type I	104.40	104.40	0.00
Firefighters Qtrs/Equip	210.00	210.00	0.00
Total Current Capital Outlay	3,723,697.51	688,849.71	3,034,847.80
Total Fixed Assets	5,824,997.72	2,790,149.92	3,034,847.80
Other Assets			
Deferred Outflow of Res. - OPEB	6,527.00	6,527.00	0.00
Total Other Assets	6,527.00	6,527.00	0.00
TOTAL ASSETS	20,852,313.57	16,983,011.34	3,869,302.23

Kensington Fire Protection District

Balance Sheet

As of August 31, 2023

09/15/23

Accrual Basis

	Aug 31, 23	Aug 31, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	860,932.18	108,317.94	752,614.24
Due to Other - Issued by CCC	36,985.05	14,290.14	22,694.91
Accounts Payable	1,605.34	2,032.57	-427.23
Total Accounts Payable	899,522.57	124,640.65	774,881.92
Other Current Liabilities			
PSB Renovation Loan	1,539,460.63	0.00	1,539,460.63
Total Other Current Liabilities	1,539,460.63	0.00	1,539,460.63
Total Current Liabilities	2,438,983.20	124,640.65	2,314,342.55
Long Term Liabilities			
El Cerrito Reconciliation Liab.	233,481.39	233,481.39	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	233,481.53	233,481.53	0.00
Total Liabilities	2,672,464.73	358,122.18	2,314,342.55
Equity			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,698.00	3,213,698.00	0.00
Fund Equity - Special Revenue	109,075.00	109,075.00	0.00
Fund Equity - Gen Fixed Asset	2,212,997.01	2,212,997.01	0.00
Fund Equity	4,585,930.37	3,459,564.13	1,126,366.24
Net Income	4,168,652.46	3,740,059.02	428,593.44
Total Equity	18,179,848.84	16,624,889.16	1,554,959.68
TOTAL LIABILITIES & EQUITY	20,852,313.57	16,983,011.34	3,869,302.23

Kensington Fire Protection District

Profit & Loss

July through August 2023

09/15/23

Accrual Basis

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,931,281.77	4,528,876.89	402,404.88	8.9%
Lease Agreement	0.00	3,050.25	-3,050.25	-100.0%
Interest Income	194.68	12,631.00	-12,436.32	-98.5%
Total Income	4,931,476.45	4,544,558.14	386,918.31	8.5%
Expense				
Staff				
Wages	24,711.26	14,850.00	9,861.26	66.4%
Vacation Wages	0.00	2,538.00	-2,538.00	-100.0%
Medical/dental ins compensation	0.00	1,000.00	-1,000.00	-100.0%
Payroll Taxes	-201.79	1,406.68	-1,608.47	-114.4%
Payroll Processing	436.28	372.62	63.66	17.1%
Total Staff	24,945.75	20,167.30	4,778.45	23.7%
RETIREE MEDICAL BENEFITS				
PERS Medical	4,365.33	7,603.14	-3,237.81	-42.6%
Delta Dental	1,897.58	2,846.37	-948.79	-33.3%
Vision Care	323.10	646.20	-323.10	-50.0%
Total RETIREE MEDICAL BENEFITS	6,586.01	11,095.71	-4,509.70	-40.6%
OUTSIDE PROFESSIONAL SERVICES				
Crime Insurance Policy	153.16	153.16	0.00	0.0%
Nixle Fee	3,182.70	0.00	3,182.70	100.0%
Long Term Financial Planner	0.00	3,162.50	-3,162.50	-100.0%
Emergency Prep Coordinator	8,957.94	17,533.32	-8,575.38	-48.9%
Accounting	3,000.00	6,000.00	-3,000.00	-50.0%
Contra Costa County Expenses	322.00	21,302.00	-20,980.00	-98.5%
El Cerrito Contract Fee	691,161.38	640,580.51	50,580.87	7.9%
El Cerrito Reconciliation(s)	12,925.66	20,527.51	-7,601.85	-37.0%
IT Services and Equipment	875.00	500.00	375.00	75.0%
Fire Engineer Plan Review	0.00	640.00	-640.00	-100.0%
Legal Fees	0.00	7,974.72	-7,974.72	-100.0%
Recruitment	3,750.00	0.00	3,750.00	100.0%
Website Development/Maintenance	0.00	520.00	-520.00	-100.0%
Wildland Vegetation Mgmt	0.00	2,500.00	-2,500.00	-100.0%
Total OUTSIDE PROFESSIONAL SERVICES	724,327.84	721,393.72	2,934.12	0.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	504.11	5,527.49	-5,023.38	-90.9%
Community Shredder	647.00	616.51	30.49	5.0%
Total COMMUNITY SERVICE ACTIVITIES	1,151.11	6,144.00	-4,992.89	-81.3%
DISTRICT ACTIVITIES				
Professional Development				
Office	1,066.96	595.00	471.96	79.3%
Internet	403.50	359.60	43.90	12.2%
Office Expense	688.78	907.60	-218.82	-24.1%
Telephone	191.71	2,855.00	-2,663.29	-93.3%
Total Office	1,283.99	4,122.20	-2,838.21	-68.9%
Firefighters' Expenses	0.00	28,581.68	-28,581.68	-100.0%
Memberships	1,468.34	575.00	893.34	155.4%
Building Maintenance				
Janitorial Service	0.00	403.12	-403.12	-100.0%
Miscellaneous Maint.	314.00	9,034.70	-8,720.70	-96.5%
Total Building Maintenance	314.00	9,437.82	-9,123.82	-96.7%

Kensington Fire Protection District

Profit & Loss

July through August 2023

09/15/23

Accrual Basis

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
Building Utilities/Service				
Refuse Collection	515.52	0.00	515.52	100.0%
Gas and Electric	766.51	2,101.03	-1,334.52	-63.5%
Water/Sewer	257.98	285.66	-27.68	-9.7%
Building Utilities/Service - Other	139.98	0.00	139.98	100.0%
Total Building Utilities/Service	<u>1,679.99</u>	<u>2,386.69</u>	<u>-706.70</u>	<u>-29.6%</u>
Total DISTRICT ACTIVITIES	<u>5,813.28</u>	<u>45,698.39</u>	<u>-39,885.11</u>	<u>-87.3%</u>
Total Expense	<u>762,823.99</u>	<u>804,499.12</u>	<u>-41,675.13</u>	<u>-5.2%</u>
Net Ordinary Income	<u>4,168,652.46</u>	<u>3,740,059.02</u>	<u>428,593.44</u>	<u>11.5%</u>
Net Income	<u><u>4,168,652.46</u></u>	<u><u>3,740,059.02</u></u>	<u><u>428,593.44</u></u>	<u><u>11.5%</u></u>

Kensington Fire Protection District Profit & Loss Budget vs. Actual July through August 2023

	<u>Jul - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	4,931,281.77	5,316,717.00	-385,435.23	92.75%
Special Taxes	0.00	201,000.00	-201,000.00	0.0%
Other Tax Income	0.00	25,000.00	-25,000.00	0.0%
Lease Agreement	0.00	3,050.00	-3,050.00	0.0%
Interest Income	194.68	200,979.00	-200,784.32	0.1%
CERBT Reimbursement	0.00	68,000.00	-68,000.00	0.0%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
Total Income	<u>4,931,476.45</u>	<u>5,816,746.00</u>	<u>-885,269.55</u>	<u>84.78%</u>
Expense				
Staff				
Wages	24,711.26	148,686.00	-123,974.74	16.62%
Vacation Wages	0.00	5,000.00	-5,000.00	0.0%
Medical/dental ins compensation	0.00	6,180.00	-6,180.00	0.0%
Payroll Taxes	-201.79	13,382.00	-13,583.79	-1.51%
Workers Compensation/Life Ins	0.00	1,813.00	-1,813.00	0.0%
Payroll Processing	436.28	2,545.00	-2,108.72	17.14%
Total Staff	<u>24,945.75</u>	<u>177,606.00</u>	<u>-152,660.25</u>	<u>14.05%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	4,365.33	52,000.00	-47,634.67	8.4%
Delta Dental	1,897.58	12,000.00	-10,102.42	15.81%
Vision Care	323.10	4,000.00	-3,676.90	8.08%
CalPERS Settlement	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	<u>6,586.01</u>	<u>68,000.00</u>	<u>-61,413.99</u>	<u>9.69%</u>
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	0.00	5,000.00	-5,000.00	0.0%
Nixle Fee	3,182.70	4,120.00	-937.30	77.25%
Long Term Financial Planner	0.00	2,500.00	-2,500.00	0.0%
Emergency Prep Coordinator	8,957.94	108,356.00	-99,398.06	8.27%
Accounting	3,000.00	37,080.00	-34,080.00	8.09%
Actuarial Valuation	0.00	2,800.00	-2,800.00	0.0%
Audit	0.00	16,800.00	-16,800.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	322.00	39,520.00	-39,198.00	0.82%
EI Cerrito Contract Fee	691,161.38	4,146,968.00	-3,455,806.62	16.67%
EI Cerrito Reconciliation(s)	12,925.66	77,554.00	-64,628.34	16.67%
IT Services and Equipment	875.00	2,500.00	-1,625.00	35.0%
Fire Abatement Contract	0.00	5,250.00	-5,250.00	0.0%
Fire Engineer Plan Review	0.00	3,000.00	-3,000.00	0.0%
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	153.16	23,384.00	-23,230.84	0.66%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%

Kensington Fire Protection District Profit & Loss Budget vs. Actual July through August 2023

	<u>Jul - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Legal Fees	0.00	20,600.00	-20,600.00	0.0%
PSB Consultant	0.00	0.00	0.00	0.0%
Recruitment	3,750.00	14,925.00	-11,175.00	25.13%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	0.00	3,120.00	-3,120.00	0.0%
Wildland Vegetation Mgmt	0.00	7,828.00	-7,828.00	0.0%
OUTSIDE PROFESSIONAL SERVICES - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total OUTSIDE PROFESSIONAL SERVICES	724,327.84	4,548,455.00	-3,824,127.16	15.93%
COMMUNITY SERVICE ACTIVITIES				
KPPCSD Grant	0.00	0.00	0.00	0.0%
Public Education	504.11	20,000.00	-19,495.89	2.52%
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	4,120.00	-4,120.00	0.0%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	647.00	5,500.00	-4,853.00	11.76%
Community Sandbags	0.00	2,000.00	-2,000.00	0.0%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	<u>0.00</u>	<u>500.00</u>	<u>-500.00</u>	<u>0.0%</u>
Total COMMUNITY SERVICE ACTIVITIES	1,151.11	38,120.00	-36,968.89	3.02%
DISTRICT ACTIVITIES				
Professional Development	1,066.96	5,000.00	-3,933.04	21.34%
Office				
Office Equipment	0.00	5,000.00	-5,000.00	0.0%
Office Expense	688.78	58,000.00	-57,311.22	1.19%
Office Supplies	0.00	1,030.00	-1,030.00	0.0%
Telephone/Internet	595.21	8,240.00	-7,644.79	7.22%
Office- Other	0.00	515.00	-515.00	0.0%
Office - Other	0.00	0.00	0.00	0.0%
Total Office	<u>1,283.99</u>	<u>72,785.00</u>	<u>-71,501.01</u>	<u>1.76%</u>
Election	0.00	0.00	0.00	0.0%
Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	0.0%
Firefighters' Expenses	0.00	5,000.00	-5,000.00	0.0%
Staff Appreciation	0.00	2,500.00	-2,500.00	0.0%
Memberships	1,468.34	9,500.00	-8,031.66	15.46%
Building Maintenance				
Needs Assess/Feasibility Study	0.00	0.00	0.00	0.0%
Gardening service	0.00	500.00	-500.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	0.00	2,200.00	-2,200.00	0.0%
Janitorial Service	0.00	200.00	-200.00	0.0%
Miscellaneous Maint.	314.00	2,000.00	-1,686.00	15.7%
Total Building Maintenance	<u>314.00</u>	<u>6,400.00</u>	<u>-6,086.00</u>	<u>4.91%</u>

Kensington Fire Protection District Profit & Loss Budget vs. Actual July through August 2023

	<u>Jul - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Building Utilities/Service				
Gas and Electric	766.51	14,300.00	-13,533.49	5.36%
Water/Sewer	257.98	4,120.00	-3,862.02	6.26%
Building Utilities/Service - Other	655.50	3,940.00	-3,284.50	16.64%
Total Building Utilities/Service	<u>1,679.99</u>	<u>22,360.00</u>	<u>-20,680.01</u>	<u>7.51%</u>
Total DISTRICT ACTIVITIES	5,813.28	125,045.00	-119,231.72	4.65%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	<u>762,823.99</u>	<u>4,977,226.00</u>	<u>-4,214,402.01</u>	<u>15.33%</u>
Net Ordinary Income	4,168,652.46	839,520.00	3,329,132.46	496.55%
Other Income/Expense				
Other Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u><u>4,168,652.46</u></u>	<u><u>839,520.00</u></u>	<u><u>3,329,132.46</u></u>	<u><u>496.55%</u></u>

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of July 31, 2023**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	192,701.57	Balance as of 7/31/2023
General Fund	5,426,472.88	Balance as of 7/31/2023, Pending Reconciliations
Special Tax Fund	200,415.72	Balance as of 7/31/2023, Pending Reconciliations
Capital Fund	1,052,258.45	Balance as of 7/31/2023, Pending Reconciliations
Total Cash Balance	6,872,048.62	
Investments		
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 7/31/2023, Pending Reconciliations
LAIF Balance	18,724.39	Balance as of 7/31/2023, Pending Reconciliations
Total Investments	3,518,724.39	
Total Current Cash and Investments	10,390,773.01	

Kensington Fire Protection District
Balance Sheet
As of July 31, 2023

08/11/23

Accrual Basis

	Jul 31, 23	Jul 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	214,832.41	180,016.72	34,815.69
General Fund	5,426,472.88	2,986,825.38	2,439,647.50
Special Tax Fund	200,415.72	7,674.95	192,740.77
Capital Fund	1,052,258.45	2,751.31	1,049,507.14
Total Checking/Savings	6,894,179.46	3,177,468.36	3,716,711.10
Accounts Receivable			
Accounts Receivable	4,805.80	10,759.78	-5,953.98
Advance on Taxes	4,930,536.36	4,496,788.07	433,748.29
Advance on Supplemental Taxes	67,983.45	95,090.40	-27,106.95
Total Accounts Receivable	5,003,325.61	4,602,638.25	400,687.36
Other Current Assets			
Prepaid Services - EC	0.07	0.07	0.00
Prepaid Exp.	2,587.29	2,680.42	-93.13
Prepaid CERBT - Retiree Trust	420,105.48	420,105.48	0.00
Investments			
LAIF Balance	18,724.39	0.00	18,724.39
Fed Home Loan Bk - 9/27/23	3,500,000.00	0.00	3,500,000.00
Capital Replacement Funds	0.00	3,312,062.95	-3,312,062.95
Fire Protect. Contract Reserves	0.00	3,018,509.96	-3,018,509.96
E/C Contract Recon Reserves	0.00	409,043.34	-409,043.34
Investments - Other	0.00	13,340.88	-13,340.88
Total Investments	3,518,724.39	6,752,957.13	-3,234,232.74
Total Other Current Assets	3,941,417.23	7,175,743.10	-3,234,325.87
Total Current Assets	15,838,922.30	14,955,849.71	883,072.59
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,793,886.43	1,793,886.43	0.00
Accumulated Depreciation-Equip	-813,762.41	-813,762.41	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,276,205.07	-1,276,205.07	0.00
Current Capital Outlay			
PSB Renovation Soft Costs	945,115.43	508,850.60	436,264.83
PSB Renovation Hard Cost	1,263,720.63	0.00	1,263,720.63
Temp Facility - Soft Costs	261,682.37	99,406.17	162,276.20
Temp Facilities - Hard Costs	600,096.82	5,684.00	594,412.82
Temp Facilities - Lot Rental	15,100.00	0.00	15,100.00
Temp Facilities - Modular	35,958.28	0.00	35,958.28
Temp Facilities - Admin Sublet	29,262.60	0.00	29,262.60
Temp Facilities - Relocation	35,999.58	0.00	35,999.58
Fire Engine Type I	104.40	104.40	0.00
Firefighters Qtrs/Equip	210.00	210.00	0.00
Total Current Capital Outlay	3,187,250.11	614,255.17	2,572,994.94
Total Fixed Assets	5,288,550.32	2,715,555.38	2,572,994.94
Other Assets			
Deferred Outflow of Res. - OPEB	6,527.00	6,527.00	0.00
Total Other Assets	6,527.00	6,527.00	0.00
TOTAL ASSETS	21,133,999.62	17,677,932.09	3,456,067.53

Kensington Fire Protection District
Balance Sheet
As of July 31, 2023

08/11/23

Accrual Basis

	Jul 31, 23	Jul 31, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	734,425.04	400,802.86	333,622.18
Due to Other - Issued by CCC	60,838.71	11,640.59	49,198.12
Accounts Payable	1,605.34	2,282.57	-677.23
Total Accounts Payable	796,869.09	414,726.02	382,143.07
Other Current Liabilities			
PSB Renovation Loan	1,539,460.63	0.00	1,539,460.63
Wages & PR Taxes Payable	6,424.55	6,424.55	0.00
Total Other Current Liabilities	1,545,885.18	6,424.55	1,539,460.63
Total Current Liabilities	2,342,754.27	421,150.57	1,921,603.70
Long Term Liabilities			
El Cerrito Reconciliation Liab.	233,481.39	233,481.39	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	233,481.53	233,481.53	0.00
Total Liabilities	2,576,235.80	654,632.10	1,921,603.70
Equity			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,698.00	3,213,698.00	0.00
Fund Equity - Special Revenue	109,075.00	109,075.00	0.00
Fund Equity - Gen Fixed Asset	2,212,997.01	2,212,997.01	0.00
Fund Equity	4,590,560.22	3,459,564.13	1,130,996.09
Net Income	4,541,937.59	4,138,469.85	403,467.74
Total Equity	18,557,763.82	17,023,299.99	1,534,463.83
TOTAL LIABILITIES & EQUITY	21,133,999.62	17,677,932.09	3,456,067.53

Kensington Fire Protection District

Profit & Loss

July 2023

08/11/23

Accrual Basis

	Jul 23	Jul 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,931,281.77	4,528,876.89	402,404.88	8.9%
Lease Agreement	0.00	3,050.25	-3,050.25	-100.0%
Interest Income	194.68	12,631.00	-12,436.32	-98.5%
Total Income	4,931,476.45	4,544,558.14	386,918.31	8.5%
Expense				
Staff				
Wages	14,240.22	12,258.00	1,982.22	16.2%
Vacation Wages	0.00	648.00	-648.00	-100.0%
Medical/dental ins compensation	0.00	1,000.00	-1,000.00	-100.0%
Payroll Taxes	1,113.20	1,063.80	49.40	4.6%
Payroll Processing	197.22	157.08	40.14	25.6%
Total Staff	15,550.64	15,126.88	423.76	2.8%
RETIREE MEDICAL BENEFITS				
PERS Medical	4,365.33	3,801.57	563.76	14.8%
Delta Dental	948.79	948.79	0.00	0.0%
Vision Care	323.10	323.10	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	5,637.22	5,073.46	563.76	11.1%
OUTSIDE PROFESSIONAL SERVICES				
Crime Insurance Policy	0.00	76.58	-76.58	-100.0%
Emergency Prep Coordinator	8,957.94	8,766.66	191.28	2.2%
Accounting	0.00	3,000.00	-3,000.00	-100.0%
Contra Costa County Expenses	322.00	44.00	278.00	631.8%
EI Cerrito Contract Fee	345,580.72	320,290.25	25,290.47	7.9%
EI Cerrito Reconciliation(s)	6,462.83	10,263.75	-3,800.92	-37.0%
IT Services and Equipment	875.00	250.00	625.00	250.0%
Fire Engineer Plan Review	0.00	640.00	-640.00	-100.0%
Legal Fees	0.00	3,680.64	-3,680.64	-100.0%
Recruitment	3,750.00	0.00	3,750.00	100.0%
Website Development/Maintenance	0.00	260.00	-260.00	-100.0%
Total OUTSIDE PROFESSIONAL SERVICES	365,948.49	347,271.88	18,676.61	5.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	502.79	4,805.16	-4,302.37	-89.5%
Community Shredder	323.50	308.10	15.40	5.0%
Total COMMUNITY SERVICE ACTIVITIES	826.29	5,113.26	-4,286.97	-83.8%
DISTRICT ACTIVITIES				
Professional Development	0.00	595.00	-595.00	-100.0%
Office				
Internet	0.00	148.60	-148.60	-100.0%
Office Expense	538.79	572.96	-34.17	-6.0%
Telephone	81.31	1,420.30	-1,338.99	-94.3%
Total Office	620.10	2,141.86	-1,521.76	-71.1%
Firefighters' Expenses	0.00	28,581.68	-28,581.68	-100.0%
Memberships	0.00	575.00	-575.00	-100.0%
Building Maintenance				
Janitorial Service	0.00	201.56	-201.56	-100.0%
Miscellaneous Maint.	0.00	432.00	-432.00	-100.0%
Total Building Maintenance	0.00	633.56	-633.56	-100.0%
Building Utilities/Service				
Refuse Collection	515.52	0.00	515.52	100.0%
Gas and Electric	370.61	1,190.52	-819.91	-68.9%
Water/Sewer	0.00	-214.81	214.81	100.0%
Building Utilities/Service - Other	69.99	0.00	69.99	100.0%
Total Building Utilities/Service	956.12	975.71	-19.59	-2.0%
Total DISTRICT ACTIVITIES	1,576.22	33,502.81	-31,926.59	-95.3%
Total Expense	389,538.86	406,088.29	-16,549.43	-4.1%
Net Ordinary Income	4,541,937.59	4,138,469.85	403,467.74	9.8%
Net Income	4,541,937.59	4,138,469.85	403,467.74	9.8%



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 20, 2023
TO: Board of Directors
RE: New Purchasing Policy
SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

Staff recommends the Board approves the plan to develop a Purchasing Policy for holding a first reading in October.

Background

The District does not currently have a Purchasing Policy with the topic briefly addressed within *Policy 1150 Budget Preparation and Review*; however, it does not include certain limits and allowable purchasing mechanisms which could prove to be beneficial to the District. As an example, the District may have an opportunity to utilize another agency's competitive bid for a product or project (commonly referred to as a cooperative purchasing program), but this is not addressed within the existing Policy Manual.

On September 7th staff proposed the consideration of a Purchasing Policy to the Finance Committee. The committee agreed it may be useful and worth bringing to the Board. Several sample policies from other agencies are included as an example of the components included within this type of policy. Staff anticipates the policy would be more along the lines of the CSDA Policy with some components of others included as well.

If the Board approves proceeding with the development of a Purchasing Policy, staff will draft this and include it in October for a first reading.

Fiscal Impact

Development of this new policy would not increase or decrease overall District funds; however, may allow for cost-savings in staff time on future purchases if a cooperative purchasing program were used.

Attachments: Policy 1150 Budget Preparation and Review
CSDA Purchasing Policy
Moraga-Orinda Fire Protection District Purchasing and Contracting



POLICY TITLE: Purchasing
POLICY NUMBER: 2135

2135.1 To purchase small items — such as office supplies, auto parts, and other miscellaneous items costing less than \$500 — vendors will be asked to submit pricing information by telephone or written quotation. District accounts are then awarded to those firms that provide the best prices, discounts, etc. Acquisitions are processed on purchase order forms that list instructions to vendors.

2135.2 To purchase items costing more than \$500 and up to \$25,000, quotations will be solicited from vendors and received by telephone or written quotation, preferably from two or more sources, before selecting a supplier and processing a purchase order. The General Manager and [position title] must approve purchase orders.

2135.3 For items over \$25,000 or orders of large quantities, the District will provide suppliers with a list of items to be purchased. Suppliers will provide written quotes for consideration and recommendation to the Board of Directors for award of contract. Items on the list will be purchased from the supplier quoting the lowest prices and having an acceptable delivery date.

2135.4 Vehicles will be purchased through the State's Vehicle Procurement Program, unless they can be acquired at the same cost or less expensively from local sources by competitive quotation bids in accordance with section 2135.2.

2135.5 This policy covers the purchase of goods, not services and not public works construction services. Those matters are addressed in other policies of the District: [identify the policies.]

ORDINANCE NO. 23-05**AN ORDINANCE OF THE MORAGA-ORINDA FIRE PROTECTION DISTRICT AMENDING THE PURCHASING AND CONTRACTING PROCEDURES AND AUTHORITIES**

The Board of Directors (the Board) of the Moraga-Orinda Fire Protection District (the "District") ordains as follows:

WHEREAS, the District adopted Ordinance Number 16-01 establishing a purchasing system for the purchase of supplies, equipment, public projects, and services.

WHEREAS, the District wishes to restate and amend the purchasing system for the purpose of setting forth efficient procedures for the purchase of supplies, equipment, public projects and services; to secure for the District those supplies, materials, equipment and services at the lowest possible cost or in the best interests of the District in an efficient manner without unnecessary delays; to exercise positive financial control over purchases; to clearly define the delegated authority for the purchasing and contracting functions; in compliance with the Fire Protection District Law (the "Act"), Government Code section 4526 and Public Contract Code section 20812(a) and (b); and to ensure the quality of the purchases and contracts for services accomplished by the District.

NOW THEREFORE BE IT RESOLVED, that the District restates and amends the purchasing system for the purpose of setting forth efficient procedures for the purchase of supplies, materials, equipment and services; to secure for the District those supplies, materials, equipment and services at the lowest possible cost or in the best interests of the District in an efficient manner without unnecessary delays; to exercise positive financial control over purchases; to clearly define the delegated authority for the purchasing and contracting functions; in compliance with the Act, Government Code section 4526 and Public Contract Code section 20812(a) and (b); and to ensure the quality of the purchases and contracts for services accomplished by the District.

1. DEFINITIONS**1.1 Purchasing and Contracting Authority**

Purchasing and Contracting Authority is the representative or representatives of the District, whether members of its staff, or its Board of Directors acting together, who, depending on the size and type of transaction at issue, are authorized to approve a particular purchasing transaction or award a contract after completion of the applicable selection process.

1.2 Lowest Responsible Bidder

The Lowest Responsible Bidder is a bidder that is deemed responsible by the District and has demanded the least compensation from the District. When determining whether a bidder is responsible, the District shall consider one or more of the following factors as appropriate:

- 1.2.1 The ability, capacity, and skill of the bidder;
- 1.2.2 Whether the bidder has the facilities to perform the contract promptly, or within the time specified, without delay or interference;
- 1.2.3 The character, integrity, reputation, judgment, experience and efficiency of the bidder;
- 1.2.4 The bidder's record of performance of previous contracts;
- 1.2.5 Previous and existing compliance by the bidder with laws and policies relating to the contract;
- 1.2.6 The sufficiency of the financial resources and ability of the bidder to perform the contract;
- 1.2.7 The available insurance held by the bidder;
- 1.2.8 The quality and availability of the supplies, equipment, or services purchased, and the adaptability of the above to the particular use required;
- 1.2.9 The ability of the bidder to provide future maintenance and service for the supplies, equipment, or services purchased;
- 1.2.10 The number and scope of conditions attached to the bid;
- 1.2.11 Any referrals or comments regarding the bidder made by knowledgeable persons familiar with the bidder and/or the bidder's business, industry or finances.

1.3 Open Market Purchase Procedure

The Open Market Purchase Procedure does not involve any formal or informal solicitation and evaluation of competitive bids. The Purchasing and Contracting Authority shall use his or her judgment and experience in making the decision, and shall also consider the same criteria used to determine the Lowest Responsible Bidder.

1.4 Informal Bidding Procedure

The Informal Bidding Procedure is a cost-effective competitive process for canvassing the marketplace to identify vendors most likely to provide appropriate supplies or services at a reasonable price and in an efficient manner.

The Informal Bidding Procedure requires the Purchasing and Contracting Authority to solicit written, faxed, e-mailed or verbal price quotations from a minimum of three (3) vendors. The solicitation may be either written or verbal, as dictated by the circumstances and judgment of the Purchasing and Contracting Authority. The bid shall be awarded to the Lowest Responsible Bidder as defined above.

1.5 Formal Bidding Procedure

- 1.5.1 Preparation of Plans and Specifications.** For Public Projects, the District shall prepare plans and specifications providing adequate direction to enable any competent contractor or other builder to carry them out.
- 1.5.2 Notice.** Notice requesting sealed bids shall set a date for the opening of sealed bids. The first publication or posting of the notice shall be at least 10 days before the date of opening the sealed bids. Notice shall be published at least twice, not less than five days apart, in a newspaper of general circulation in the District, or if there is none, it shall be posted in at least three public places in the District.
- 1.5.3 Posting Bonds.** The District Board may require in the public notice for bids that the bidder provide bidder's security, insurance, and/or the posting of those bonds it deems desirable as a condition to the filing of a bid or the letting of a contract. A surety bond insures the faithfulness of the bid and insures the performance of a contract. The intent is to protect the District from losses, damages, claims and liabilities in the event the vendor fails to execute a contract. For all Public Projects in excess of \$25,000, posting of a bond shall be required.
- 1.5.4 Time Stamping Bids.** Bids received shall be time-stamped by the District Clerk and deposited unopened in the bid file. Any bid received subsequent to the time of closing as stated on the request for bid shall be time-stamped and returned to the bidder.
- 1.5.5 Tendering Bids.** Bidders shall be entitled to the return of bid security, except that a successful bidder shall forfeit its bid security upon refusal or failure to execute the contract within ten (10) days after the notice of award has been mailed, or a time agreed upon in writing by both the successful bidder and the District, unless the District is responsible for the delay. The Purchasing and Contracting Authority may, on refusal or failure of the successful bidder to execute the contract, award the contract to the next Lowest Responsible Bidder. The amount of the lowest bidder's forfeited security shall be applied by the District to the difference between the low bid and the second lowest bid, and the surplus, if any, shall be returned to the lowest bidder. The successful bidder's check or bond will be held until submission of the performance bond.
- 1.5.6 Bid Opening.** In the case of construction contracts, and pursuant to the Public Contract Code, bidders shall submit sealed bids to the District and shall identify the bid as a sealed bid on the envelope. Sealed bids must be opened only at the time and place stated in the public notice. The Purchasing and Contracting Authority shall prepare a summation of all sealed bids received and shall make the summation available for public inspection during regular business hours for a period of not less than thirty (30) days after the bid opening. The District shall not accept any bid unless it is in writing.

1.5.7 Award of Bid. If any bid is awarded, it shall be awarded to the Lowest Responsible Bidder using the criteria defined within this Ordinance.

1.5.8 Tie Bids. Pursuant to the Public Contract Code, if two or more bids are the same and the lowest, the Purchasing and Contracting Authority may accept the bid of any of the lowest responsible bidders.

1.5.9. Rejection of Bids. In its discretion, the District Board may reject the bids presented and readvertise.

1.6 Public Projects

Contracts for the construction or completion of any building, structure, or improvement

2 PURCHASES OF SUPPLIES AND EQUIPMENT

This section governs purchases of goods, materials, supplies, vehicles, machinery, furnishings and other tangible property.

2.1 For purchases of supplies and equipment under \$5,000, the Purchasing and Contracting Authority shall use the Open Market Purchase Procedure.

2.2 For purchases of supplies and equipment of between \$5,000 and \$100,000, the Purchasing and Contracting Authority shall use the Informal Bidding Procedure.

2.3 For purchases of supplies and equipment over \$100,000, the Purchasing and Contracting Authority shall use the Formal Bidding Procedure.

2.4 For purchases of gasoline or other automotive fuel, the Purchasing and Contracting Authority shall use the Informal Bidding Procedure. Informal bidding shall occur at least triennially.

2.5 Notwithstanding the above, purchases of any equipment for fire protection purposes shall conform to the standardization provisions of Health & Safety Code section 13025 and following (dealing with couplings and threaded fittings).

3 PUBLIC PROJECTS

Contracts for the construction or completion of any building, structure, or improvement must follow the procedures of this section.

3.1 When the expenditure required for a Public Project described above exceeds ten thousand dollars (\$10,000), the Purchasing and Contracting Authority shall follow the Formal Bidding Procedure.

In addition, the following provisions apply to contracts let for Public Projects.

3.1.1 Cost Records. Cost records of the public project work shall be kept in the manner provided in Chapter 1 (commencing with Section 4000) of Division 5 of Title 1 of the Government Code.

3.1.2 Contractor Requirements. Contracts authorized by the District shall be let only to a holder of a valid State Contractor's license unless such work is exempt from such licensing requirement by any other provision of law.

4 SERVICES

4.1 Special Services. Public Contract Code section 20182(a) provides that the District may contract for special services. The special services shall be limited to the fields of accounting, administration, ambulance, architecture, custodial, economics, engineering, finance, insurance, labor relations, law, maintenance, mechanics, medicine, planning, science, technology, and other services which are incidental to the operation of the District. The term "special services" includes, in accordance with Government Code section 4526, professional services of private architectural, landscape architectural, engineering, environmental, land surveying, and construction project management firms.

4.2 In securing such special services, pursuant to Public Contract Code section 20812(b), the District shall follow the contracting and purchasing procedures which apply to the County of Contra Costa. The District shall, by resolution, adopt contracting and purchasing procedures for securing such special services that follow the contracting and purchasing procedures which apply to the County of Contra Costa. These procedures shall assure maximum participation of small business firms, as defined pursuant to Government Code section 14837.

4.2.1 The contracting and purchasing procedures for securing special services applicable to the County of Contra Costa, as established by Government Code sections 4526, 31000 and 53060, do not require that any contracts for special services be let to the lowest responsible bidder. Such special services shall be engaged, in accordance with the contracting and purchasing procedures established pursuant to Section 4.2 of this Ordinance, on the basis of demonstrated competence and qualifications for the types of services to be performed and at fair and reasonable prices to the District.

4.3 Core Services includes fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services, and any other emergency services for the protection of lives and property.

4.3.1 When the district board determines that it is in the public interest, the District may contract with any other public agency for Core Services. No formal competitive process is required. The District may not contract with private entities for the Core Services.

5 EXCEPTIONS TO THE BIDDING PROCESS

Purchases of supplies, equipment or services may be, but need not be, allowed pursuant to competitive proposals in the following circumstances:

- 5.1.1** In the case of an emergency, as defined in Public Contract Code section 1102, the District Board delegates authority to the Fire Chief up to \$100,000 to repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts. If the Fire Chief orders any such action, he or she shall report to the Board, at its next meeting as required under Public Contract Code section 22050, the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation for bids and why the action is necessary to respond to the emergency. The District shall follow all other applicable procedures of Public Contract Code section 22050.
- 5.1.2** When the following types of personal property or services are being acquired, obtained, rented or leased: (i) advertising; (ii) books, recordings, films, subscriptions; (iii) election supplies; (iv) insurance; (v) public utility services; (vi) travel services; (vii) property or services provided by or through other governmental agencies; or obtainable from suppliers which have in force a current contract with another governmental agency for the same item or service; or (viii) property or services the price of which is fixed by law; or
- 5.1.3** The supplies, materials, services or equipment are produced only by one manufacturer or are available from only one source; or
- 5.1.4** When a purchase is made through a master agreement, multiple award schedule or cooperative agreement with any federal, state or local agency wherein the original agreement was properly awarded through the appropriate public bid process.

6 PURCHASING AUTHORITY LEVELS

The funding included in the annual budget approved by the Board of Directors for the purchase of supplies and equipment, services, and Public Projects shall constitute spending authority to the listed persons for such contracts up to the amounts listed below. The Board of Directors, when sitting as a convened Board, may serve as the Purchase and Contract Authority for any District purchases in any amount. All such purchases by any individual or the Board of Directors shall meet the requirements, if any, of the informal or formal bidding requirements prior to purchase and the contracting limits as specified below.

For purchases and contracts of \$100,000 or more, the District Board of Directors shall be the only Purchasing and Contracting Authority.

For all other types of purchases and contracts, each of the following persons shall be authorized to be a Purchasing and Contracting Authority:

Any amount less than \$100,000:	District Fire Chief
Any amount less than \$25,000:	Administrative Services Director
Any amount less than \$10,000:	Battalion Chief, Fire Marshal, Finance Manager, Human Resources Manager, Fuels Mitigation Manager, District Secretary/District Clerk, Project Coordinator and Emergency Preparedness Coordinator
Any amount less than \$500	Captain, Fire Inspector/Plans Examiner, Office Specialist
Any amount less than \$100	Any District Employee

7 PROHIBITED ACTS

In no event shall any Purchasing and Contracting Authority allow any unlawful activity including, but not limited to, rebates, kickbacks or other unlawful consideration in fulfilling the requirements of this Ordinance nor shall any individual participate in the selection process when he or she has a financial interest as defined in Government Code section 87100, et seq. with a person or business entity seeking a contract.

8 SUFFICIENT FUNDS REQUIRED

Nothing in this Ordinance shall be interpreted to allow any purchase or contract for which insufficient District funds have been appropriated.

9 USE OF DISTRICT FORM CONTRACTS

The District shall utilize a form contract provided by the District and approved by District Counsel ("Form Contract") to memorialize agreements for provision of any Services whenever the District is agreeing to pay \$500.00 or more. The District may utilize a Form Contract for expenditures of \$499.99 or less.

10 PROTEST PROCEDURE

After the award of any contract, any unsuccessful bidder may challenge the bid procedure by filing a written protest with the Purchasing and Contracting Authority. The protest must set forth the reasons for the challenge and must be filed within ten (10) days of the award of the contract, and must be accompanied by a bid protest deposit. The District bid protest deposit is \$1,500.

The bid protester will be charged actual hourly costs of staff time and attorney fees and any remaining deposit will be returned. The Board of Directors shall review the protest

and provide a written reply in an expeditious manner. The decision of the Board of Directors with respect to the protest shall be final. Failure to file a timely protest shall be deemed a waiver of any challenge to the selection procedure or the award of a contract. Notice of this procedure shall be included in any formal or informal District solicitation for the purchase of supplies, materials, equipment or the performance of services.

11 SPLITTING ORDERS

The splitting of orders to separate purchases, orders or contracts for services into smaller quantities or amounts for the purpose of avoiding the competitive bidding provisions or the Purchasing and Contracting Authority provisions of this Ordinance will not be allowed.

12 INSPECTION AND TESTING

The Purchasing and Contracting Authority shall have the power to inspect all supplies, materials and equipment delivered pursuant to any District purchase or any service provided by District contract to determine their conformance with the specifications for the involved supplies, materials, equipment or service. The Purchasing and Contracting Authority shall also have the power to require chemical and physical tests of samples submitted with bids and samples of deliveries, as necessary to determine their quality and conformance with specifications and applicable law.

13 SEVERABILITY

If any section, subsection, subdivision, paragraph, sentence, clause, phrase or word in this Ordinance is for any reason held to be unconstitutional or otherwise invalid, such holding shall not affect the validity of the remaining provisions of this Ordinance. The Board hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, phrase or word of this Ordinance regardless of the unconstitutionality or invalidity of any other section, subsection, subdivision, paragraph, sentence, clause, phrase or word herein.

14. This Ordinance supersedes Ordinance 16-01.

15. EFFECTIVE DATE AND PUBLICATION OF ORDINANCE SUMMARY.

This Ordinance shall take effect and be in force thirty (30) days from and after the date of its passage. The Administrative Secretary of the District shall cause a summary of the Ordinance to be posted in accordance with Section 25124 of the Government Code of the State of California.

PASSED, APPROVED and ADOPTED this ____ day of _____, 2023 at the regular meeting of the Board of Directors held at 22 Orinda Way, Orinda, California 94563 on ____, on a motion made by, on a motion made by Director ____, seconded by Director ____, and duly carried with the following roll call vote:
District.

ORDINANCE NO: 23-05

ATTEST:

John Jex, President
Board of Directors

I certify that this is a full, true, and correct copy of the original document, which is on file in my office, was passed and adopted by the Moraga-Orinda Fire District on the date shown.

ATTEST:

Marcia Holbrook
District Secretary/District Clerk

APPROVED AS TO FORM:

Jonathan V. Holtzman
District Counsel



EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue ▪ El Cerrito ▪ CA ▪ 94530

(510) 215-4450 ▪ FAX (510) 232-4917

www.el-cerrito.org



DATE: Sept 20, 2023

TO: Mary Morris-Mayorga: General Manager

FROM: Eric Saylor: Fire Chief

RE: **Fire Chief's Report for the September 2023 Fire District Board Meeting**

Administration

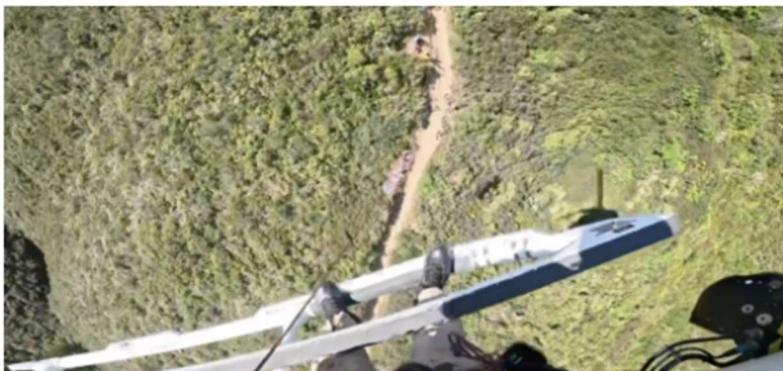
- The El Cerrito/Kensington Fire Department (ECKFD) continues to partner with Lamorinda Community Emergency Response Team (CERT) for fall and winter training sessions, providing training for our community for a standard resident fee of \$40.

Operations

- On August 20th, OES 413 left for the Smith River Complex Fire in Northern CA. Captain/Paramedic Hoyer-Nielsen, Captain Gagne, Engineer Thatcher, and Firefighter Rosas are led by Strike Team Leader/Battalion Chief Castrejon.



- On August 14th, El Cerrito's Helicopter Rescue Team (HRT) assisted San Mateo County Engine 44, Engine 72, UTV 44, American Medical Response Medic 53, and CHP H-30 in rescuing a victim on a remote San Pedro Mountain trail. H-30 lowered Captain Wade as the HRT member to the victim, placing him into a rescue device. H-30 hoisted the patient from the trail and transferred him to waiting firefighters and AMR near Highway 1. The patient was taken by AMR, Code 3, to San Francisco General for injuries.



- On August 2nd, Engine 51 A (Captain Gagne, Engineer/Paramedic Campbell, and FF/Paramedic Williams) treated a victim of an overturned car on Bayview.



- On August 7th, Engine 51 (Captain Gagne, Engineer\Paramedic Campbell, and Firefighter\Paramedic Williams) and B\C Janes suppressed a vehicle fire from spreading to nearby vegetation



- On July 31st, Engine 55 and B/C 5 responded to a vehicle accident with extrication on Barrett Ave. Richmond E66 assisted E55, and ECPD provided traffic control. After the vehicle was stabilized, E55 and E66 crews extricated the sole passenger and canine by cutting/rolling the roof from the passenger side to the ground



Training

- In anticipation of a year-long EBMUD pipeline replacement project in El Cerrito, El Cerrito-Kensington fire crews participated in trench rescue training. Surrounding agencies, including Berkeley, Albany, and Richmond Fire Departments, joined the specialized training.



Citizen Engagement

- ECKFD is actively seeking CERT members and surveying residents for preparedness and participation with an online survey at <https://tinyurl.com/4rx8dzt5>.
- Registration for CERT training offered at Lamorinda is provided online at <https://classes.lamorindacert.org>.

Recognitions

- Six El Cerrito Fire Department members received letters of commendation for exceptional teamwork and professionalism while treating two critical cardiac patients. The members included David Yun, Traviss Crumpacker, Damien Carrion, Dave Ciappara, William Ratliff, and Matthew Clarine.



DATE: September 20, 2023
TO: Kensington Fire Protection District Board
RE: Emergency Preparedness Coordinator Report
SUBMITTED BY: Johnny Valenzuela, Emergency Preparedness Coordinator

The following progress items will be reviewed in the KFPD Board of Directors meeting:

1. Community Event/Engagement

- 7/22/2023 Kensington Park Door Hanger Distribution
- 7/22/2023 Purdue Pre-Block Walk Meeting
- 8/1/2023 National Night Out
- 8/13/2023 Purdue Block Party
- 8/20/2023 Wildcat Firewise Zoom Meeting
- 9/9/2023 Wildcat Firewise Walk
- 9/9/2023 Maybeck Firewise Planning
- 9/10/2023 Maybeck Firewise Walk

2. District Communications/ Publications

- 7/13/2023 CERT Training Promotion
- 8/1/2023 Facebook National Night Out CERT
- 8/7/2023 Facebook repost Engine 51 Car Fire
- 8/14/2023 Facebook repost Golden Gate Division Training
- 8/21/2023 Facebook repost El Cerrito Kensington Fire OES
- 8/25/2023 Nextdoor Emergency Water Storage Sale
- 8/25/2023 Facebook Emergency Water Storage Sale
- 9/1/2023 Nextdoor National Preparedness Month
- 9/1/2023 Facebook National Preparedness Month
- 9/3/2023 Nextdoor FEMA and FCC National Test Notice
- 9/4/2023 Facebook CERT Community Meeting
- 9/10/2023 Nextdoor National Prep Month Vital Records
- 9/13/2023 Nextdoor Wildcat Walk
- 9/13/2023 Facebook Wildcat Walk
- August Outlook Article & Safety Scenario
- September Outlook Article & Safety Scenario
- October Outlook Article & Safety Scenario

3. Initiatives/ Deliverables

- Assist community members with registration to CWS.
- Add resident emails to Red Flag Warning Email List

April 19, 2023

Emergency Preparedness Coordinator's Report

- Add volunteer to Volunteer email list
- Distribute door hangers around Colusa Circle
- Support National Night Out Hosts with education materials and safety resources
- Coordinate with CERT/KARO-ECHO for simulation during National Night Out Event
- Schedule elements for Shred/Med Event for 10/28
- Escalate request to CalFire for Subdivision Inspection on Purdue
- Development and support of Purdue Firewise Pursuit (aka Maybeck Firewise)
- Supporting Measure X Fund Application Development
- Revise the Volunteer Page on KFPD Website
- Tailor National Preparedness Campaign for Local Audience/ Post on Website/Social
- Develop Volunteer Program Policy with the District General Manager
- Initiated contact w/ Kensington businesses and add to Red Flag Email List
- Initiate plan to host a multi-agency evacuation information townhall
- Initiate plan to host townhall with Contra Costa County Fire PD Coordinator's introduction to Kensington.

4. Meetings

- 7/19/2023 KFPD Monthly Board Meeting
- 7/25/2023 Genasys Huddle
- 7/27/2023 KFPD Emergency Preparedness Meeting
- 8/8/2023 Hazard Awareness Warning Center Tour w/ Wildcat Watch
- 8/14/2023 Hills Emergency Forum
- 8/16/2023 Region Coordinator Meeting
- 8/22/2023 CERT Meeting
- 8/24/2023 KFPD Emergency Preparedness Meeting
- 8/29/2023 Genasys Huddle
- 9/7/2023 CWS Touchpoint



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 20, 2023
TO: Board of Directors
RE: Public Safety Building Budget Revision/Project Update
SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

Staff recommends that the Board consider approval of the revised Public Safety Building Budget as reviewed with the Finance Committee on September 7th and/or provide staff direction.

Background

As discussed with the Finance Committee on June 6th, we have been in the process of updating the project budget for cost increases resulting from a variety of items (construction unforeseen conditions, additional services-construction management, design, engineering, inspections, etc.). The attached project cost detail reflects the updated project budget and expenditures including those requested.

In making this revision to the project budget, some categories were expanded and funds distributed accordingly (e.g. *Relocation/FFE/Etc Estimate* of \$300k was split into two separate lines – *PSB Furniture/Fixtures/Equipment* and *Temp Station Relocation* with an increase in the estimate for *FFE*). Though the total may not be fully realized with the goal to remain below this updated budget estimate, it would be wise to retain some or all in contingency funding as listed below for consideration:

	Original Project Budget	Project Budget Revised 9/20/2023	Notes:
<u>Public Safety Building:</u>			
Construction	\$ 5,475,000	\$ 5,882,253	Incl approved change orders
PSB Renovation Design/Engineering	600,000	774,740	
Permits/Inspection/Testing		141,017	
Construction/Project Management		394,987	
Furniture, Fixtures, and Equipment		200,000	
Legal Counsel		130,000	
<u>Temporary Fire Station:</u>			
Construction Cost	740,000	595,453	
Design/Engineering/Project Management	90,000	107,573	
Relocation/FFE/Etc Estimate	300,000		
Relocation		221,566	Incl storage/sublet
Sub-Total:	\$ 7,205,000	\$ 8,447,589	
Project Contingency Allowance	720,000	550,000	
Total Project Budget	<u>\$ 7,925,000</u>	<u>\$ 8,997,589</u>	

On September 7th this budget revision was reviewed and discussed by the Finance Committee; there were no revisions requested.

Project Update

As you know, the public safety building renovation project has a team which is comprised of: construction contractor, construction manager, architect, engineers (geotechnical, mechanical, structural, inspection/testing), and the District. The team communicates daily on the

construction and project administration (e.g. review/respond to RFIs, review/respond to submittals and change orders; site visits/meetings; and review construction schedule).

Recent renovation progress includes completion of the pouring of the apparatus bay slab with framing of walls ongoing. The roof framing will be done in the next month or so and the first floor mechanical, electrical, and utilities will follow or might be done in tandem while the framing is being finished.

Expenditures on the project through August 31st are:

	Project Budget Revised 9/20/2023	Paid Through 8/31/2023	Remaining Budget
<u>Public Safety Building:</u>			
Construction	\$ 5,882,253	\$ 1,760,807	\$ 4,121,446
PSB Renovation Design/Engineering	774,740	214,679	560,061
Permits/Inspection/Testing	141,017	112,999	28,018
Construction/Project Management	394,987	226,757	168,230
Furniture, Fixtures, and Equipment	200,000	-	200,000
Legal Counsel	130,000	42,233	87,767
<u>Temporary Fire Station:</u>			
Construction Cost	595,453	595,453	1
Design/Engineering/Project Management	107,573	80,116	27,457
Relocation	221,566	123,812	97,754
Sub-Total:	<u>\$ 8,447,589</u>	<u>\$ 3,156,856</u>	<u>\$ 5,290,733</u>
Project Contingency Allowance	550,000	-	550,000
Total Project Budget	<u><u>\$ 8,997,589</u></u>	<u><u>\$ 3,156,856</u></u>	<u><u>\$ 5,840,733</u></u>

Fiscal Impact

The proposed project budget revision has been incorporated into the financial forecast to demonstrate sustainability.

Attachment: Public Safety Building Budget Revision Detail

Vendor	Facility	Category	General Description	Total Budget	Requested	Total incl Requested	Paid thru 6/30/2023	Remaining
CWS Construction Group, Inc. Total	PSB	Hard Costs	Construction	\$ 5,882,253	\$ 627,611	\$ 6,509,864	\$ 1,481,851	\$ 4,400,402
Applied Materials & Engineering Inc. Total	PSB	Soft Costs	Inspection/Testing	79,017	-	79,017	33,760	45,257
CCC Dept of Conservation and Development Total	PSB	Soft Costs	Permit Fees	55,000	-	55,000	53,910	1,090
Forensic Analytical Consulting Services Total	PSB	Soft Costs	Inspection/Testing	7,000	-	7,000	-	7,000
HansellDesign Total	PSB	Soft Costs	Project Management	45,000	-	45,000	20,288	24,713
Mack5 Total	PSB	Soft Costs	Construction Management	349,987	-	349,987	165,219	184,768
MarJang Architecture (incl subs) Total	PSB	Soft Costs	Architect	684,323	-	684,323	173,601	510,721
Meyers/Nave Total	PSB	Soft Costs	Legal Services	120,000	-	120,000	33,525	86,475
Various Total	PSB	Soft Costs	Engineering	478	-	478	477	0
ZFA Structural Engineers Total	PSB	Soft Costs	Structural Engineering	89,940	-	89,940	26,773	63,167
Air Exchange, Inc. Total	Temp Station	Hard Costs	Plymovement System	13,572	-	13,572	13,572	0
Airport Home Appliance Total	Temp Station	Hard Costs	Appliances to Modular	4,126	-	4,126	4,126	0
American Carports Inc Total	Temp Station	Hard Costs	Final pmt carport	50,406	-	50,406	50,406	(0)
Bay Area Automatic Gates Total	Temp Station	Hard Costs	Security gate	19,944	-	19,944	19,944	-
Fernando Herrera Total	Temp Station	Hard Costs	Fence/Gutters	7,930	-	7,930	7,930	-
Gym Doctors Total	Temp Station	Hard Costs	Gym equipment	4,409	-	4,409	4,409	0
Home Depot Total	Temp Station	Hard Costs	Misc Hardware	647	-	647	647	0
OBS Engineering, Inc. Total	Temp Station	Hard Costs	General Contractor	431,684	-	431,684	431,684	-
Olivero Plumbing Total	Temp Station	Hard Costs	Plumbing	2,089	-	2,089	2,089	0
Pacific Mobile Structures Total	Temp Station	Hard Costs	Modular Installation	28,906	-	28,906	28,906	0
R&S Erection of Richmond, Inc. Total	Temp Station	Hard Costs	Electrical/Liftmaster	11,618	-	11,618	11,618	0
Rubber Flooring Inc. Total	Temp Station	Hard Costs	Flooring	1,994	-	1,994	1,994	0
Various Total	Temp Station	Hard Costs	Supplies	6,342	-	6,342	6,343	(1)
Watson Electric Inc. Total	Temp Station	Hard Costs	Generator	11,786	-	11,786	11,786	-
Air Exchange, Inc. Total	Temp Station	Relocation	Vehicle Exhaust System	5,999	-	5,999	5,999	-
Corovan Moving & Storage Co Total	Temp Station	Relocation	Long-term Storage	30,920	-	30,920	18,705	12,215
Fernando Herrera Total	Temp Station	Relocation	Move/Trash pickup	6,050	-	6,050	6,050	-
HansellDesign Total	Temp Station	Relocation	Project Management	1,688	-	1,688	1,688	1
Kensington Police Community Svcs Center Total	Temp Station	Relocation	Admin Sublet	63,402	-	63,402	26,824	36,578
Pacific Mobile Structures Total	Temp Station	Relocation	Modular Rental	80,993	-	80,993	32,205	48,788
Unitarian Church of Berkeley Total	Temp Station	Relocation	Parking Lot Rental	30,700	-	30,700	13,800	16,900
Various Total	Temp Station	Relocation	Services/Supplies	1,813	-	1,813	1,813	0
BKF Engineers Total	Temp Station	Soft Costs	Engineering	33,518	-	33,518	6,304	27,214
Kappe Architects Total	Temp Station	Soft Costs	Architect	3,785	-	3,785	3,785	-
List Engineering Company, Inc. Total	Temp Station	Soft Costs	Engineering	14,213	-	14,213	14,213	-
Mack5 Total	Temp Station	Soft Costs	Construction Management	49,115	-	49,115	49,115	-
Various Total	Temp Station	Soft Costs	Engineering	6,942	-	6,942	6,641	301
Grand Total				\$ 8,237,589	\$ 627,611	\$ 8,865,200	\$ 2,771,999	\$ 5,465,590

Vendor	Facility	Category	General Description	Total Contract/Budget	Paid thru 8/31/2023	Remaining Balance
CWS Construction Group, Inc. Total	PSB	Hard Costs	Construction	\$ 5,882,253	\$ 1,760,807	\$ 4,121,446
Applied Materials & Engineering Inc. Total	PSB	Soft Costs	Inspection/Testing	79,017	55,393	23,624
CCC Dept of Conservation and Development Total	PSB	Soft Costs	Permit Fees	55,000	54,356	644
Forensic Analytical Consulting Services Total	PSB	Soft Costs	Inspection/Testing	7,000	3,250	3,750
HansellDesign Total	PSB	Soft Costs	Project Management	45,000	20,288	24,713
Mack5 Total	PSB	Soft Costs	Construction Management	349,987	206,470	143,517
MarJang Architecture (incl subs) Total	PSB	Soft Costs	Architect	686,323	173,601	512,721
Meyers/Nave Total	PSB	Soft Costs	Legal Services	130,000	42,233	87,767
Various Total	PSB	Soft Costs	Engineering	1,678	1,677	0
ZFA Structural Engineers Total	PSB	Soft Costs	Structural Engineering	89,940	39,401	50,539
Air Exchange, Inc. Total	Temp Station	Hard Costs	Plymovement System	13,572	13,572	0
Airport Home Appliance Total	Temp Station	Hard Costs	Appliances to Modular	4,126	4,126	0
American Carports Inc Total	Temp Station	Hard Costs	Final pmt carport	50,406	50,406	(0)
Bay Area Automatic Gates Total	Temp Station	Hard Costs	Security gate	19,944	19,944	-
Fernando Herrera Total	Temp Station	Hard Costs	Fence/Gutters	7,930	7,930	-
Gym Doctors Total	Temp Station	Hard Costs	Gym equipment	4,409	4,409	0
Home Depot Total	Temp Station	Hard Costs	Misc Hardware	647	647	0
OBS Engineering, Inc. Total	Temp Station	Hard Costs	General Contractor	431,684	431,684	-
Olivero Plumbing Total	Temp Station	Hard Costs	Plumbing	2,089	2,089	0
Pacific Mobile Structures Total	Temp Station	Hard Costs	Modular Installation	28,906	28,906	0
R&S Erection of Richmond, Inc. Total	Temp Station	Hard Costs	Electrical/Liftmaster	11,618	11,618	0
Rubber Flooring Inc. Total	Temp Station	Hard Costs	Flooring	1,994	1,994	0
Various Total	Temp Station	Hard Costs	Supplies	6,342	6,343	(1)
Watson Electric Inc. Total	Temp Station	Hard Costs	Generator	11,786	11,786	-
Air Exchange, Inc. Total	Temp Station	Relocation	Vehicle Exhaust System	5,999	5,999	-
Corovan Moving & Storage Co Total	Temp Station	Relocation	Relocation/Long-term Storage	30,920	20,450	10,470
Fernando Herrera Total	Temp Station	Relocation	Move to Temp Stn/Trash pickup	6,050	6,050	-
HansellDesign Total	Temp Station	Relocation	Project Management	1,688	1,688	1
Kensington Police Community Svcs Center Total	Temp Station	Relocation	Admin Sublet	60,964	31,701	29,263
Pacific Mobile Structures Total	Temp Station	Relocation	Modular Rental	80,993	39,711	41,282
Unitarian Church of Berkeley Total	Temp Station	Relocation	Parking Lot Rental	30,700	16,400	14,300
Various Total	Temp Station	Relocation	Services/Supplies	1,813	1,813	0
BKF Engineers Total	Temp Station	Soft Costs	Engineering	32,757	6,361	26,396
Kappe Architects Total	Temp Station	Soft Costs	Architect	3,785	3,785	-
List Engineering Company, Inc. Total	Temp Station	Soft Costs	Engineering	14,213	14,213	-
Mack5 Total	Temp Station	Soft Costs	Construction Management	49,115	49,115	-
Various Total	Temp Station	Soft Costs	Engineering	6,942	6,641	301
Grand Total				\$ 8,247,589	\$ 3,156,856	\$ 5,090,733



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 20, 2023
TO: Board of Directors
RE: Resolution 2023-09 Approving the Final Combined Budget for Revenue, Operating Expenditures, and Capital Improvement Expenditures for FY 2023-2024
SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

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

Background

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

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

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

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

Fiscal Impact

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

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



RESOLUTION 2023-09

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT ADOPTING THE FINAL COMBINED BUDGET FOR REVENUE, OPERATING EXPENDITURES, AND CAPITAL IMPROVEMENT EXPENDITURES FOR FISCAL YEAR 2023-2024

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

WHEREAS, the Board of Directors of the Kensington Fire Protection District has approved or otherwise established the amount budgeted for the annual fee for services from the City of El Cerrito for Fiscal Year 2023-2024; and

WHEREAS, the preliminary Combined Revenue, Operating Expense and Capital Improvement Budget adopted by the Board of Directors of the Kensington Fire Protection District under Resolution 2023-07 is subject to final adoption by the Board of Directors; and

WHEREAS, in conformance with the laws of the State of California, the Kensington Fire Protection District posted notice of a public meeting on the adoption of the Final Budget for Fiscal Year 2023-2024; and

WHEREAS, the laws of the State of California require the Kensington Fire Protection District to adopt a final budget for the 2023-2024 fiscal year, a copy of which is attached to and made part of this resolution.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Kensington Fire Protection District hereby adopts the Combined Revenue, Operating Expense and Capital Improvement Budget of the Kensington Fire Protection District for Fiscal Year 2023-2024, a copy of which is attached to and made part of this resolution.

The foregoing resolution was duly adopted at a regular meeting of the Kensington Fire Protection District on the 20th day of September 2023 by the following vote of the Board.

AYES:

NOES:

ABSENT:

ABSTAIN:

Julie Stein, President

Larry Nagel, Secretary



Kensington Fire Protection District Fiscal Year 2023-2024 Final Budget



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



Kensington Fire Protection District Fiscal Year 2023-2024 Final Budget

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Budget Message

September 20, 2023

To: Board of Directors,
Kensington Fire Protection District

Members of the Board:

It is my pleasure to present to you the Kensington Fire Protection District ("KFPD") Final Budget for Fiscal Year 2023-2024. This budget serves as the foundation for KFPD's commitment to serving the Kensington community in protecting the lives, property, and environment of the community from the disastrous effects of fires, medical emergencies, natural disasters, and other hazardous conditions.

KFPD has continued to make significant improvements in service delivery over the past fiscal year, including:

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

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

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

Respectfully submitted,

Mary A. Morris-Mayorga
Interim General Manager

Elected and Appointed Officials

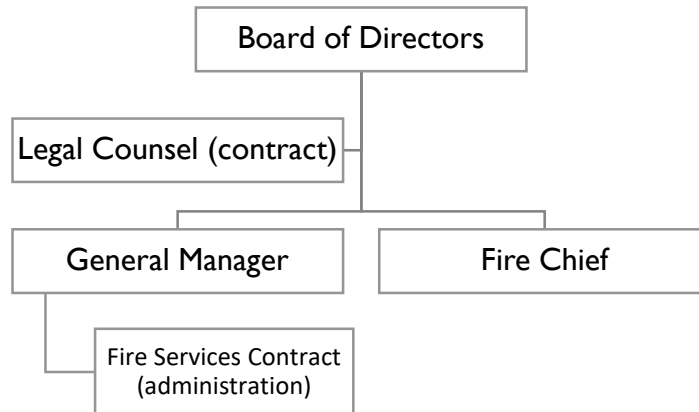
Board of Directors

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

Appointed

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

Organization Chart



Committees

Emergency Preparedness Committee:

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

Finance Committee:

Directors: Julie Stein and Jim Watt

Mission

Our mission is to provide the highest level of service to Kensington in order to protect the lives, property, and environment of the community from the disastrous effects of fires, medical emergencies, natural disasters, and other hazardous conditions.

District Profile

The unincorporated town of Kensington began a volunteer fire department in 1928. Twenty-four years later, the Kensington Fire Protection District (formed in 1937) hired a staff of professional firefighters under the supervision of a fire chief. The district is organized under the State's Health & Safety Code Section 13800, commonly known as the Bergeson Fire District Law. In 1995, the district entered into a contract with the City of El Cerrito whereby El Cerrito would provide all fire prevention, fire suppression and emergency services within Kensington for an annual fee. As a result, the district's only current employee is its Interim General Manager (GM), Mary Morris-Mayorga while the search is in progress for a permanent General Manager. Salary information for the District's GM can be found at: www.publicpay.ca.gov

The early fire department was housed in a small, quaint English country-style building next to the Chevron Oil gas station on the Arlington. The current public safety building, owned by the district, was constructed in 1970 and substantially renovated in 1999 and 2004. The district owns two fire engines, one specifically engineered for the steep, narrow streets of Kensington and the other a "Type III" or wildland engine for use during high fire season.

In recent years the district embarked on a series of water system improvements by contract with the East Bay Municipal Utility District to enhance the provision of water along the wildland interface and to optimize the placement of hydrants throughout the community. The district initiated paramedic service in 2001. It offers the first engine-based Advanced Life Support service in West Contra Costa County, bringing medications and equipment to a patient's side in under 5 minutes on average.

The district is able to provide a timely and appropriate level of response by active participation with other West Contra Costa County fire agencies in automatic response agreements that use the combined resources of all agencies to serve the area irrespective of jurisdictional lines.

The district operates a Community Emergency Response Team Training (CERT) program. For more information on CERT, see our "CERT Training" tab or at: www.el-cerrito.org/index.aspx?nid=133

Funding for District expenses is provided by property tax revenues as well as a special tax approved by the voters in 1980.

District Services

Kensington Fire Protection District provides emergency medical, fire education, prevention and suppression services to the town of Kensington, California.

Training 2020:

- *Medical - EMS* = 864 Hours
- *Operations* = 10,583 Hours
- *Physical Fitness* = 1,325 Hours
- *Internet-Based Safety Training* = 2,452 Hours

Fire Prevention and Public Education 2020:

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

Certifications Currently Held:

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

Community Programs (NOTE: Some postponed due to COVID-19):

- *Car Seat Installation Program*
- *CERT (Community Emergency Response Team)*
- *CPR / First Aid Training*
- *Free Smoke Detectors for Elderly, Disabled and Low-Income Resident*
- *Parking Flyer for Neighbors*
- *Pharmaceutical Drop Off Program*
- *School Tours*
- *Shredding Event (semi-annual)*

Service Area Map



Strategic Planning and Goals

The District's last goal setting session was held on January 20, 2021 as part of establishing the goals and objectives for the first year with the new General Manager. Prior to that, at a strategy planning session held on May 6, 2015, the following objectives were identified:

1. *Reducing loss of life and property and safeguarding the environment by effectively responding to fire, rescue and medical emergencies, hazardous material incidents and major disasters;*
2. *Helping members of the community reduce the frequency and severity of fires, accidents and natural disasters by providing public education programs;*
3. *Reducing threats to public safety by enforcing laws, codes and ordinances covering fire and life safety and by abating identified fire hazards on City, private and other agencies' property; and*
4. *Maintaining personnel, apparatus, equipment and facilities in a constantly ready condition.*

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

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

Fund Structure

District financial activities are recorded in three major governmental funds:

General Fund - Operating fund of the district; Used for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - Accounts for the special tax authorized by Section 53978 of the Government Code and approved by the district’s electorate on April 8, 1980.

Capital Project Fund - Used to account for financial resources in the acquisition, construction, or rehabilitation of major capital facilities and inventory.

Budget Development

Guiding Principles

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

Budget Schedule

In general, the annual budget schedule is as follows:

Action	When
<i>Strategic Plan</i>	<i>As determined by the BOD</i>
<i>Long-Term Financial Plan (update)</i>	<i>April</i>
<i>Review with Finance Committee</i>	<i>May</i>
<i>Presentation to BOD</i>	<i>June</i>
<i>Approval</i>	<i>June</i>
<i>Adoption</i>	<i>September</i>
<i>Mid-Year Review</i>	<i>February</i>
<i>Monitoring</i>	<i>Ongoing</i>

Budget Detail

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

Budget Detail (cont'd)

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget
<u>Community Service Activities</u>				
Public Education	17,762	30,000	20,000	20,000
EP Coordinator Expense Account	-	1,000	1,000	1,000
Community Pharmaceutical Drop-Off	-	2,500	2,500	2,500
CERT Emergency Kits/Sheds/Prep	-	4,000	4,000	4,120
Open Houses	-	1,800	1,800	2,000
Community Shredder	5,608	5,000	5,000	5,500
DFSC Matching Grants	-	-	-	-
Firesafe Planting Grants	1,360	25,000	-	25,000
Demonstration Garden	-	-	-	-
Community Sandbags	1,729	1,900	2,962	2,000
Volunteer Appreciation	450	500	500	500
Community Service - Other	-	500	500	500
Total Community Service Activities	\$ 26,909	\$ 72,200	\$ 38,262	\$ 63,120
<u>District Activities</u>				
Equipment	1,697	-	-	-
Vehicle Maintenance	5,501	-	-	-
Professional Development	3,324	10,000	10,000	5,000
Election	-	7,500	5,600	-
Firefighter's Apparel & PPE	-	2,000	2,000	1,500
Firefighter's Expenses	9,141	30,000	30,000	5,000
Staff Appreciation	93	3,000	3,000	2,500
Memberships	7,615	9,000	9,505	9,500
Total District Activities	\$ 27,371	\$ 61,500	\$ 60,105	\$ 23,500
<u>Office</u>				
Office Expenses	3,846	5,000	4,811	58,000
Office Supplies	694	2,000	1,000	1,030
Telephones	8,720	8,000	8,000	8,240
Office - Other	-	500	500	515
Office - Equipment	-	-	1,189	5,000
Total Office	\$ 13,260	\$ 15,500	\$ 15,500	\$ 72,785
<u>Building Maintenance</u>				
Gardening Services	2,275	4,000	500	500
Building Alarm	1,264	1,500	1,500	1,500
Medical Waste Disposal	2,141	7,500	7,500	2,200
Janitorial Services	2,208	2,000	800	200
Miscellaneous Maintenance	6,592	9,000	9,365	2,000
Total Building Maintenance	\$ 14,480	\$ 24,000	\$ 19,665	\$ 6,400
<u>Building Utilities/Service</u>				
Gas and Electric	11,852	13,000	13,000	14,300
Water/Sewer	4,118	4,000	4,000	4,120
Building Utilities/Services - Other	-	-	2,123	3,940
Total Building Utilities/Service	\$ 15,970	\$ 17,000	\$ 19,123	\$ 22,360
Contingency	\$ -	\$ 25,000	\$ 25,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,364,321	\$ 4,817,425	\$ 4,745,445	\$ 5,005,426
NET OPERATING SURPLUS/(SHORTFALL)	\$ 1,127,275	\$ 249,877	\$ 1,064,444	\$ 984,783

Budget Detail (cont'd)

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget
CAPITAL EXPENDITURES				
Rolling Stock Set-aside (<i>Transfer from General Fund to</i>		-	202,800	210,912
Equipment and Furniture	315	-	-	-
PSB - Temporary Facilities	91,853	848,607	894,649	-
PSB Renovation	459,433	2,757,833	1,326,573	5,725,081
Total Capital Expenditures	\$ 551,601	\$ 3,606,440	\$ 2,424,022	\$ 5,935,993
DEBT SERVICE*	\$ (19,994)	\$ -	\$ -	\$ 87,912
TOTAL EXPENDITURES	\$ 4,895,928		\$ 7,169,467	\$11,029,331
CHANGE IN FUND BALANCE	\$ 595,668	\$ (3,356,563)	\$ (1,359,578)	\$ (5,039,122)
Building Loan Drawdown	-	-	1,926,120	-
ENDING FUND BALANCE	10,003,964		10,570,506	5,531,384

Debt Service - FY 2019-20, 2020-21, 2021-22 - CalPERS Repayment; Beginning FY 2022-23 Debt Service = Facility Loan Repayment (\$2,160,000 25 year term @ 4.07%)

Capital Outlay – Public Safety Building

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

Five-Year Financial Forecast

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
REVENUE								
Property Taxes	\$ 4,783,334	\$ 4,739,500	\$ 5,264,470	\$ 5,475,049	\$ 5,694,051	\$ 5,921,813	\$ 6,158,685	\$ 6,405,033
Special Taxes	204,418	200,752	200,752	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	24,612	24,000	24,000	25,000	25,000	25,000	25,000	25,000
Lease Income	36,603	3,050	3,050	3,050	-	-	-	-
Investment Income	14,188	20,000	250,000	216,110	138,285	137,168	144,715	147,723
CERBT Disbursement	40,282	80,000	67,617	68,000	68,000	68,000	68,000	68,000
Other Revenue	388,159	-	-	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,491,596	\$ 5,067,302	\$ 5,809,889	\$ 5,990,208	\$ 6,128,335	\$ 6,354,981	\$ 6,599,400	\$ 6,848,755
EXPENDITURES								
Salaries and Benefits								
Office Wages and Related Costs	176,838	196,052	172,266	177,606	189,810	197,403	205,299	213,511
Retiree Medical Benefits	87,859	90,600	67,618	68,000	68,000	68,000	68,000	68,000
Total Salaries and Benefits	\$ 264,697	\$ 286,652	\$ 239,884	\$ 245,606	\$ 257,810	\$ 265,403	\$ 273,299	\$ 281,511
Outside Professional Services								
El Cerrito Contract Fees	3,525,871	3,843,483	3,843,483	4,146,968	4,478,725	4,837,023	5,223,985	5,641,904
El Cerrito Reconciliation	204,642	123,165	123,165	77,554	125,000	125,000	125,000	125,000
Other Outside Professional Services	271,121	348,925	361,258	327,133	315,000	322,852	335,519	344,424
Total Outside Professional Services	\$ 4,001,634	\$ 4,315,573	\$ 4,327,906	\$ 4,551,655	\$ 4,918,725	\$ 5,284,875	\$ 5,684,505	\$ 6,111,328
Community Service Activities	\$ 26,909	\$ 72,200	\$ 38,262	\$ 63,120	\$ 33,294	\$ 33,521	\$ 33,702	\$ 33,912
District Activities	\$ 27,371	\$ 61,500	\$ 60,105	\$ 23,500	\$ 29,380	\$ 24,500	\$ 30,674	\$ 25,000
Office Expenses	\$ 13,260	\$ 15,500	\$ 15,500	\$ 72,785	\$ 15,279	\$ 15,737	\$ 16,209	\$ 16,695
Building Maintenance	\$ 14,480	\$ 24,000	\$ 19,665	\$ 6,400	\$ 13,685	\$ 13,805	\$ 14,495	\$ 14,495
Building Utilities/Service	\$ 15,970	\$ 17,000	\$ 19,123	\$ 22,360	\$ 23,914	\$ 25,614	\$ 27,475	\$ 29,514
Contingency	\$ -	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,364,321	\$ 4,817,425	\$ 4,745,445	\$ 5,005,426	\$ 5,312,086	\$ 5,683,455	\$ 6,100,359	\$ 6,532,455
NET OPERATING SURPLUS/(SHORTFALL)	\$ 1,127,275	\$ 249,877	\$ 1,064,444	\$ 984,783	\$ 816,249	\$ 671,526	\$ 499,041	\$ 316,301
Capital Expenditures - Rolling Stock Set-aside	\$ -	\$ -	\$ 202,800	\$ 210,912	\$ 719,348	\$ 228,122	\$ 237,247	\$ 246,737
Capital Expenditures - Equip/Furniture	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Public Safety Building	\$ 551,286	\$ 3,606,440	\$ 2,221,222	\$ 5,725,081	-	-	-	-
Debt Service	\$ (19,994)	\$ -	\$ -	\$ 87,912	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428
TOTAL EXPENDITURES	\$ 4,895,928	\$ 8,423,865	\$ 7,169,467	\$ 11,029,331	\$ 6,173,005	\$ 6,053,101	\$ 6,479,084	\$ 6,920,620
CHANGE IN FUND BALANCE	\$ 595,668	\$ (3,356,563)	\$ (1,359,578)	\$ (5,039,122)	\$ (44,669)	\$ 301,879	\$ 120,317	\$ (71,864)
Building Loan Drawdown	-	-	1,926,120	-	-	-	-	-
<i>*Includes Franchise Fee and Capital Funds</i>								
FUND BALANCE (June 30)	\$ 10,003,964	\$ -	\$ 10,570,506	\$ 5,531,384	\$ 5,486,714	\$ 5,788,594	\$ 5,908,910	\$ 5,837,046

Fund Balance Projection

	Revenue	Expenditures	Transfers In/ (Transfers Out)	Other Financing Sources	Change in Fund Balance	Beginning Fund Balance	Ending Fund Balance
<u>FY 2021-22</u>							
General Fund	5,285,728	4,379,134	400,000	-	1,306,594	5,176,904	6,483,498
Special Tax Fund	200,962	2,211	(400,000)	-	(201,249)	409,440	208,191
Capital Fund	4,906	514,583	-	-	(509,677)	3,821,952	3,312,275
Total	5,491,596	4,895,928	-	-	595,668	9,408,296	10,003,964
<u>FY 2022-23 (Projected)</u>							
General Fund	5,609,137	4,948,245	206,143	-	867,035	6,483,498	7,350,533
Special Tax Fund	200,752	-	(408,943)	-	(208,191)	208,191	-
Capital Fund	-	2,221,222	202,800	1,926,120	(92,302)	3,312,275	3,219,973
Total	5,809,889	7,169,467	-	1,926,120	566,542	10,003,964	10,570,506
<u>FY 2023-24 (Budget)</u>							
General Fund - Operating	5,789,208	8,674,252	(9,912)	-	(2,894,955)	7,350,533	2,343,317
General Fund - El Cerrito	-	-	-	-	-	-	2,112,261
General Fund - PSB	-	3,370,002	-	-	-	-	-
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	2,355,079	210,912	-	(2,144,167)	3,219,973	1,075,806
Total	5,990,208	14,399,333	-	-	(5,039,122)	3,219,973	5,531,384
<u>FY 2024-25 (Projected)</u>							
General Fund	5,927,335	6,173,005	(18,348)	-	(264,017)	2,343,317	2,079,299
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	-	219,348	-	219,348	1,075,806	1,295,154
Total	6,128,335	6,173,005	-	-	(44,669)	3,419,123	3,374,453
<u>FY 2025-26 (Projected)</u>							
General Fund	6,153,981	6,053,101	(27,122)	-	73,757	2,079,299	2,153,057
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	-	228,122	-	228,122	1,295,154	1,523,276
Total	6,354,981	6,053,101	-	-	301,879	3,374,453	3,676,333
<u>FY 2026-27 (Projected)</u>							
General Fund	6,398,400	6,479,084	(36,247)	-	(116,930)	2,153,057	2,036,126
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	-	237,247	-	237,247	1,523,276	1,760,523
Total	6,599,400	6,479,084	-	-	120,317	3,676,333	3,796,649
<u>FY 2027-28 (Projected)</u>							
General Fund	6,647,755	6,920,620	(45,737)	-	(318,601)	2,036,126	1,717,525
Special Tax Fund	201,000	-	(201,000)	-	-	-	-
Capital Fund	-	-	246,737	-	246,737	1,760,523	2,007,260
Total	6,848,755	6,920,620	-	-	(71,864)	3,796,649	3,724,785

September 1, 2023

Reserves

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

Rolling Stock Reserve

Fiscal Year Ending	Set-Asides				Outlays				Reserve			
	Command				Command Rolling Stock				Command Rolling Stock			
	Type I	Type III	Vehicle	Total	Type I	Type III	Vehicle	Outlays	Type I	Type III	Vehicle	Reserve
2021								\$0	\$440,730	\$0	\$26,363	\$467,094
2022	\$99,000	\$86,500	\$9,500	\$195,000				\$0	\$539,730	\$86,500	\$35,863	\$662,094
2023	\$102,960	\$89,960	\$9,880	\$202,800				\$0	\$642,690	\$176,460	\$45,743	\$864,894
2024	\$107,078	\$93,558	\$10,275	\$210,912				\$0	\$749,769	\$270,018	\$56,019	\$1,075,806
2025	\$111,362	\$97,301	\$10,686	\$219,348				\$0	\$861,130	\$367,319	\$66,705	\$1,295,154
2026	\$115,816	\$101,193	\$11,114	\$228,122				\$0	\$976,946	\$468,512	\$77,818	\$1,523,277
2027	\$120,449	\$105,240	\$11,558	\$237,247				\$0	\$1,097,395	\$573,752	\$89,377	\$1,760,524
2028	\$125,267	\$109,450	\$12,021	\$246,737			\$97,430	\$97,430	\$1,222,662	\$683,202	\$3,968	\$1,909,832
2029	\$130,277	\$113,828	\$12,501	\$256,607				\$0	\$1,352,939	\$797,031	\$16,469	\$2,166,438
2030	\$135,488	\$118,381	\$13,001	\$266,871				\$0	\$1,488,427	\$915,412	\$29,470	\$2,433,309
2031	\$140,908	\$123,116	\$13,521	\$277,546	\$1,622,575			\$1,622,575	\$6,760	\$1,038,528	\$42,992	\$1,088,280

Fire Protection Contract

Fire protection is provided pursuant to the contract between the Kensington Fire Protection District and the City of El Cerrito, originally signed in 1995 with updates in 2005, 2009, 2019, and 2022. The full contract is available here: [Kensington-El Cerrito Fire Services Contract](#)

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

Contract % Increase 7.90%

Financial Plan

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

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

Code/Enabling Act

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

Gann Limit

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

Resources

[KFPD District Policies](#)

[Districts Make the Difference](#)

[California Special Districts Association](#)

KENSINGTON FIRE PROTECTION DISTRICT

FIVE YEAR FINANCIAL FORECAST - Summary

September 2023

	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
REVENUE							
Property Taxes	\$ 4,739,500	\$ 5,264,470	\$ 5,475,049	\$ 5,694,051	\$ 5,921,813	\$ 6,158,685	\$ 6,405,033
Special Taxes	200,752	200,752	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	24,000	24,000	25,000	25,000	25,000	25,000	25,000
Lease Income	3,050	3,050	3,050	-	-	-	-
Investment Income	20,000	250,000	216,110	138,285	137,168	144,715	147,723
CERBT Disbursement	80,000	67,617	68,000	68,000	68,000	68,000	68,000
Other Revenue	-	-	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,067,302	\$ 5,809,889	\$ 5,990,208	\$ 6,128,335	\$ 6,354,981	\$ 6,599,400	\$ 6,848,755
EXPENDITURES							
<u>Salaries and Benefits</u>							
Office Wages and Related Costs	196,052	172,266	177,606	189,810	197,403	205,299	213,511
Retiree Medical Benefits	90,600	67,618	68,000	68,000	68,000	68,000	68,000
Total Salaries and Benefits	\$ 286,652	\$ 239,884	\$ 245,606	\$ 257,810	\$ 265,403	\$ 273,299	\$ 281,511
<u>Outside Professional Services</u>							
El Cerrito Contract Fees	3,843,483	3,843,483	4,146,968	4,478,725	4,837,023	5,223,985	5,641,904
El Cerrito Reconciliation	123,165	123,165	77,554	125,000	125,000	125,000	125,000
Other Outside Professional Services	348,925	361,258	327,133	315,000	322,852	335,519	344,424
Total Outside Professional Services	\$ 4,315,573	\$ 4,327,906	\$ 4,551,655	\$ 4,918,725	\$ 5,284,875	\$ 5,684,505	\$ 6,111,328
Community Service Activities	\$ 72,200	\$ 38,262	\$ 63,120	\$ 33,294	\$ 33,521	\$ 33,702	\$ 33,912
District Activities	\$ 61,500	\$ 60,105	\$ 23,500	\$ 29,380	\$ 24,500	\$ 30,674	\$ 25,000
Office Expenses	\$ 15,500	\$ 15,500	\$ 72,785	\$ 15,279	\$ 15,737	\$ 16,209	\$ 16,695
Building Maintenance	\$ 24,000	\$ 19,665	\$ 6,400	\$ 13,685	\$ 13,805	\$ 14,495	\$ 14,495
Building Utilities/Service	\$ 17,000	\$ 19,123	\$ 22,360	\$ 23,914	\$ 25,614	\$ 27,475	\$ 29,514
Contingency	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,817,425	\$ 4,745,445	\$ 5,005,426	\$ 5,312,086	\$ 5,683,455	\$ 6,100,359	\$ 6,532,455
NET OPERATING SURPLUS/(SHORTFALL)	\$ 249,877	\$ 1,064,444	\$ 984,783	\$ 816,249	\$ 671,526	\$ 499,041	\$ 316,301
Capital Expenditures - Rolling Stock Set-aside	\$ -	\$ 202,800	\$ 210,912	\$ 719,348	\$ 228,122	\$ 237,247	\$ 246,737
Capital Expenditures - Equip/Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Public Safety Building	\$ 3,606,440	\$ 2,221,222	\$ 5,725,081	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ 87,912	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428
TOTAL EXPENDITURES	\$ 8,423,865	\$ 7,169,467	\$ 11,029,331	\$ 6,173,005	\$ 6,053,101	\$ 6,479,084	\$ 6,920,620
CHANGE IN FUND BALANCE	\$ (3,356,563)	\$ (1,359,578)	\$ (5,039,122)	\$ (44,669)	\$ 301,879	\$ 120,317	\$ (71,864)
Building Loan Drawdown	-	1,926,120	-	-	-	-	-
FUND BALANCE (June 30)	\$ -	\$ 10,570,506	\$ 5,531,384	\$ 5,486,714	\$ 5,788,594	\$ 5,908,910	\$ 5,837,046

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

September 2023

	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	<i>Assumptions Fiscal Years 2025-2028</i>
REVENUE								
Property Taxes	4,739,500	5,264,470	5,475,049	5,694,051	5,921,813	6,158,685	6,405,033	+4%
Special Taxes	200,752	200,752	201,000	201,000	201,000	201,000	201,000	Flat
Other Taxes (HOPTR)	24,000	24,000	25,000	25,000	25,000	25,000	25,000	Flat
Lease Income	3,050	3,050	3,050	-	-	-	-	
Investment Income	20,000	250,000	216,110	138,285	137,168	144,715	147,723	2.50%
CERBT Disbursement	80,000	67,617	68,000	68,000	68,000	68,000	68,000	Match to retiree medical costs
Other Revenue	-	-	2,000	2,000	2,000	2,000	2,000	Assume flat \$2,000 per year
Grant Revenue	-	-	-	-	-	-	-	
TOTAL REVENUE	\$ 5,067,302	\$ 5,809,889	\$ 5,990,208	\$ 6,128,335	\$ 6,354,981	\$ 6,599,400	\$ 6,848,755	784,000
EXPENDITURES								
SALARIES AND BENEFITS								
<u>Office Wages & Related</u>								
Regular Wages	144,416	144,355	148,686	154,633	160,819	167,252	173,942	4% annual increase
Vacation/Holiday/Sick Leave	23,182	4,687	5,000	10,300	10,712	11,140	11,586	4% annual increase beginning FY2025-26
Medical/Dental Insurance	12,000	6,000	6,180	6,427	6,684	6,952	7,230	4% annual increase
Payroll Taxes	13,304	12,992	13,382	13,917	14,474	15,053	15,655	4% annual increase
Workers Compensation/Life Insurance	650	1,760	1,813	1,886	1,961	2,039	2,121	4% annual increase
Payroll Processing	2,500	2,472	2,545	2,647	2,753	2,863	2,977	4% annual increase
Total Office Wages & Related Costs	196,052	172,266	177,606	189,810	197,403	205,299	213,511	
<u>Retiree Medical Benefits</u>								
PERS Medical	72,500	53,756	52,000	52,000	52,000	52,000	52,000	Flat
CalPERS Settlement	-	-	-	-	-	-	-	Assume \$0
Delta Dental	14,000	10,437	12,000	12,000	12,000	12,000	12,000	Flat
Vision Care	4,100	3,425	4,000	4,000	4,000	4,000	4,000	Flat
Total Retiree Medical Benefits	90,600	67,618	68,000	68,000	68,000	68,000	68,000	
TOTAL SALARIES AND BENEFITS	\$ 286,652	\$ 239,884	\$ 245,606	\$ 257,810	\$ 265,403	\$ 273,299	\$ 281,511	
<u>Outside Professional Services</u>								
Accounting	36,000	36,000	37,080	38,192	39,338	40,518	41,734	3% annual increase
Actuarial Valuation	5,600	5,600	2,800	5,600	2,800	5,600	2,800	
Audit	16,000	16,000	20,000	20,000	21,000	21,000	22,050	5% every other year
Bank Fees	25	25	50	50	50	50	50	Flat
Contra Costa County Expenses	38,000	38,000	39,520	41,101	42,745	44,455	46,233	4% annual increase
El Cerrito Contract Fees	3,843,483	3,843,483	4,146,968	4,478,725	4,837,023	5,223,985	5,641,904	2023-24 from EC, then 8% annual increase
El Cerrito Reconciliation	123,165	123,165	77,554	125,000	125,000	125,000	125,000	
IT Services and Equipment	15,000	15,000	2,500	2,575	2,652	2,732	2,814	3% annual increase
Fire Abatement Contract	5,000	5,000	5,250	5,250	5,513	5,513	5,788	5% every other year
Fire Engineer Plan Review	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Flat
Risk Management Insurance	19,000	21,258	23,384	25,722	28,294	31,124	34,236	10% annual increase
LAFCO Fees	5,000	2,100	2,100	2,100	2,100	2,100	2,100	Flat

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

September 2023

	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	<i>Assumptions Fiscal Years 2025-2028</i>
Legal Fees	20,000	20,000	20,600	12,000	12,360	12,731	13,113	3% annual increase (reduce after PSB)
Operational Consultant	-	19,000	5,000	5,000	5,000	5,000	5,000	
Recruitment	-	23,975	14,925	-	-	-	-	
Temporary Services	-	-	-	-	-	-	-	
Water System Improvements	10,000	-	10,000	10,000	10,000	10,000	10,000	Assume no additional costs
Website Development/Maintenance	4,500	3,500	3,120	3,120	3,120	3,120	3,120	Flat
Wildland Vegetation Maintenance	7,600	7,600	7,828	8,063	8,305	8,554	8,810	3% annual increase
Other Outside Professional Services	-	-	-	-	-	-	-	
Emergency Preparedness Coordinator	105,200	105,200	108,356	111,607	114,955	118,404	121,956	3% annual increase
Grant Writer/Coordinator	50,000	31,000	15,000	15,000	15,000	15,000	15,000	
Nixle (Everbridge) Fees	4,000	4,000	4,120	4,120	4,120	4,120	4,120	3% annual increase
Long-Term Financial Planner	5,000	5,000	2,500	2,500	2,500	2,500	2,500	
Total Outside Professional Services	\$ 4,315,573	\$ 4,327,906	\$ 4,551,655	\$ 4,918,725	\$ 5,284,875	\$ 5,684,505	\$ 6,111,328	
<u>Community Service Activities</u>								
Public Education	30,000	20,000	20,000	15,000	15,000	15,000	15,000	Reduce after FY 2023-24
EP Coordinator Expense Account	1,000	1,000	1,000	1,000	1,000	1,000	1,000	Flat
Community Pharmaceutical Drop-Off	2,500	2,500	2,500	2,500	2,500	2,500	2,500	Flat
CERT Emergency Kits/Sheds/Prep	4,000	4,000	4,120	4,244	4,371	4,502	4,637	3% annual increase
Open Houses	1,800	1,800	2,000	2,000	2,000	2,000	2,000	Flat
Community Shredder	5,000	5,000	5,500	5,500	5,500	5,500	5,500	Flat
DFSC Matching Grants	-	-	-	-	-	-	-	
Firesafe Planting Grants	25,000	-	25,000	-	-	-	-	
Demonstration Garden	-	-	-	-	-	-	-	
Community Sandbags	1,900	2,962	2,000	2,000	2,000	2,000	2,000	Flat
Volunteer Appreciation	500	500	500	550	600	650	700	
Community Service - Other	500	500	500	500	550	550	575	
Total Community Service Activities	\$ 72,200	\$ 38,262	\$ 63,120	\$ 33,294	\$ 33,521	\$ 33,702	\$ 33,912	
<u>District Activities</u>								
Equipment	-	-	-	-	-	-	-	
Vehicle Maintenance	-	-	-	-	-	-	-	
Professional Development	10,000	10,000	5,000	5,000	5,000	5,000	5,000	
Election	7,500	5,600	-	5,880	-	6,174	-	5% increase every other year
Firefighter's Apparel & PPE	2,000	2,000	1,500	1,500	2,000	2,000	2,000	
Firefighter's Expenses	30,000	30,000	5,000	5,000	5,000	5,000	5,000	
Staff Appreciation	3,000	3,000	2,500	2,500	3,000	3,000	3,500	
Memberships	9,000	9,505	9,500	9,500	9,500	9,500	9,500	
Total District Activities	\$ 61,500	\$ 60,105	\$ 23,500	\$ 29,380	\$ 24,500	\$ 30,674	\$ 25,000	
<u>Office</u>								
Office Expenses	5,000	4,811	58,000	5,200	5,356	5,517	5,682	3% annual increase
Office Supplies	2,000	1,000	1,030	1,061	1,093	1,126	1,159	3% annual increase
Telephones	8,000	8,000	8,240	8,487	8,742	9,004	9,274	3% annual increase

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

September 2023

	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
Office - Other	500	500	515	530	546	563	580
Office - Equipment	-	1,189	5,000	-	-	-	-
Total Office	\$ 15,500	\$ 15,500	\$ 72,785	\$ 15,279	\$ 15,737	\$ 16,209	\$ 16,695
Building Maintenance							
Gardening Services	4,000	500	500	2,400	2,520	2,646	2,646
Building Alarm	1,500	1,500	1,500	1,575	1,575	1,654	1,654
Medical Waste Disposal	7,500	7,500	2,200	2,310	2,310	2,426	2,426
Janitorial Services	2,000	800	200	2,400	2,400	2,520	2,520
Miscellaneous Maintenance	9,000	9,365	2,000	5,000	5,000	5,250	5,250
Total Building Maintenance	\$ 24,000	\$ 19,665	\$ 6,400	\$ 13,685	\$ 13,805	\$ 14,495	\$ 14,495
Building Utilities/Service							
Gas and Electric	13,000	13,000	14,300	15,730	17,303	19,033	20,937
Water/Sewer	4,000	4,000	4,120	4,244	4,371	4,502	4,637
Building Utilities/Services - Other	-	2,123	3,940	3,940	3,940	3,940	3,940
Total Building Utilities/Service	\$ 17,000	\$ 19,123	\$ 22,360	\$ 23,914	\$ 25,614	\$ 27,475	\$ 29,514
Contingency	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,817,425	\$ 4,745,445	\$ 5,005,426	\$ 5,312,086	\$ 5,683,455	\$ 6,100,359	\$ 6,532,455
NET OPERATING SURPLUS/(SHORTFALL)	\$ 249,877	\$ 1,064,444	\$ 984,783	\$ 816,249	\$ 671,526	\$ 499,041	\$ 316,301
CAPITAL EXPENDITURES							
Rolling Stock Set-aside <i>(Transfer from General Fund)</i>	-	202,800	210,912	219,348	228,122	237,247	246,737
Equipment and Furniture	-	-	-	-	-	-	-
PSB - Temporary Facilities	848,607	894,649	-	-	-	-	-
PSB Renovation	2,757,833	1,326,573	5,725,081	500,000	-	-	-
Total Capital Expenditures	\$ 3,606,440	\$ 2,424,022	\$ 5,935,993	\$ 719,348	\$ 228,122	\$ 237,247	\$ 246,737
DEBT SERVICE*	\$ -	\$ -	\$ 87,912	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428
TOTAL EXPENDITURES	\$ -	\$ 7,169,467	\$ 11,029,331	\$ 6,173,005	\$ 6,053,101	\$ 6,479,084	\$ 6,920,620
CHANGE IN FUND BALANCE	\$ (3,356,563)	\$ (1,359,578)	\$ (5,039,122)	\$ (44,669)	\$ 301,879	\$ 120,317	\$ (71,864)
Building Loan Drawdown	-	1,926,120	-	-	-	-	-
ENDING FUND BALANCE	\$ -	10,570,506	5,531,384	5,486,714	5,788,594	5,908,910	5,837,046

Assumptions Fiscal Years 2025-2028

3% annual increase

5% increase every other year from 2025-26

5% increase every other year

5% increase every other year (from 2024-25)

5% increase every other year

5% increase every other year (from 2026-27)

10% annual increase

3% annual increase

Total FY 2021-22, 2022-23, 2023-24 = \$8,497,589

Total \$2,160,000 less capitalized interest (\$141,880) and costs of issuance (\$92,000)

Fund Balance Projection

	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers In/ (Transfers Out)</u>	<u>Other Financing Sources</u>	<u>Change in Fund Balance</u>	<u>Beginning Fund Balance</u>	<u>Ending Fund Balance</u>	
<u>FY 2021-22</u>								
General Fund	5,285,728	4,379,134	400,000	-	1,306,594	5,176,904	6,483,498	
Special Tax Fund	200,962	2,211	(400,000)	-	(201,249)	409,440	208,191	
Capital Fund	<u>4,906</u>	<u>514,583</u>	<u>-</u>	<u>-</u>	<u>(509,677)</u>	<u>3,821,952</u>	<u>3,312,275</u>	
Total	5,491,596	4,895,928	-	-	595,668	9,408,296	10,003,964	✓
<u>FY 2022-23 (Projected)</u>								
General Fund	5,609,137	4,948,245	206,143	-	867,035	6,483,498	7,350,533	
Special Tax Fund	200,752	-	(408,943)	-	(208,191)	208,191	-	
Capital Fund - PSB	<u>-</u>	<u>2,221,222</u>	<u>202,800</u>	<u>1,926,120</u>	<u>(92,302)</u>	<u>3,312,275</u>	<u>3,219,973</u>	
Total	5,809,889	7,169,467	-	1,926,120	566,542	10,003,964	10,570,506	
<u>FY 2023-24 (Budget)</u>								
General Fund - Operating	5,789,208	8,674,252	(9,912)	-	(2,894,955)	7,350,533	2,343,317	
General Fund - El Cerrito							2,112,261	
General Fund - PSB	-	3,370,002						
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund - PSB	<u>-</u>	<u>2,355,079</u>	<u>210,912</u>	<u>-</u>	<u>(2,144,167)</u>	<u>3,219,973</u>	<u>1,075,806</u>	<i>\$1,075,806 Reserve-Rolling Stock</i>
Total	5,990,208	14,399,333	-	-	(5,039,122)	3,219,973	5,531,384	
<u>FY 2024-25 (Projected)</u>								
General Fund	5,927,335	6,173,005	(18,348)	-	(264,017)	2,343,317	2,079,299	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>219,348</u>	<u>-</u>	<u>219,348</u>	<u>1,075,806</u>	<u>1,295,154</u>	<i>Rolling Stock Reserve</i>
Total	6,128,335	6,173,005	-	-	(44,669)	3,419,123	3,374,453	
<u>FY 2025-26 (Projected)</u>								
General Fund	6,153,981	6,053,101	(27,122)	-	73,757	2,079,299	2,153,057	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>228,122</u>	<u>-</u>	<u>228,122</u>	<u>1,295,154</u>	<u>1,523,276</u>	<i>Rolling Stock Reserve</i>
Total	6,354,981	6,053,101	-	-	301,879	3,374,453	3,676,333	
<u>FY 2026-27 (Projected)</u>								
General Fund	6,398,400	6,479,084	(36,247)	-	(116,930)	2,153,057	2,036,126	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>237,247</u>	<u>-</u>	<u>237,247</u>	<u>1,523,276</u>	<u>1,760,523</u>	<i>Rolling Stock Reserve</i>
Total	6,599,400	6,479,084	-	-	120,317	3,676,333	3,796,649	
<u>FY 2027-28 (Projected)</u>								
General Fund	6,647,755	6,920,620	(45,737)	-	(318,601)	2,036,126	1,717,525	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>246,737</u>	<u>-</u>	<u>246,737</u>	<u>1,760,523</u>	<u>2,007,260</u>	<i>Rolling Stock Reserve</i>
Total	6,848,755	6,920,620	-	-	(71,864)	3,796,649	3,724,785	



Kensington Fire Protection District and
Kensington Police Protection and Community Services District

Request for Proposals
Financial Analysis Evaluating Consolidation or Reorganization

The Kensington Fire Protection District (KFPD) and the Kensington Police Protection and Community Services District (KPPCSD) (collectively “Districts”) invite qualified firms or individuals (“consultants”) to respond to this Request for Proposals (“RFP”) to develop a financial analysis on evaluating the feasibility of consolidating or reorganizing the KFPD and KPPCSD into a single Community Services District.

RFP Schedule (placeholders for discussion)

Listed below are the events and target dates. The Districts reserve the right to change these events and dates at any time.

RFP issued	October 1, 2023
Proposals due	November 1, 2023, by 5:00 p.m.
Review of responses	November 15, 2023
Finalist notified	November 20, 2023
Contract awarded	December 20, 2023

BACKGROUND, SCOPE OF WORK, AND OBJECTIVES

Background

Kensington is an unincorporated community encompassing approximately one square mile in Contra Costa County. The population is estimated to be 5,288 according to the American Community Survey.¹

Kensington is served by two independent special districts: (1) The Kensington Police Protection and Community Services District (KPPCSD), founded in 1946 as a Police Protection District and reorganized as a CSD in 1953. The KPPCSD provides law enforcement, parks and recreation, and solid waste collection services; and (2) the Kensington Fire Protection District (KFPD), founded in 1928 and reorganized as an independent special district in 1937, provides fire protection services, since 1995 via a contract with the City of El Cerrito (though the district maintains ownership of a fire station and associated fire engines and equipment). The Sphere of Influence of both the KPPCSD and KFPD are coterminous with their respective boundaries. The two districts’ boundaries are essentially the same with KPPCSD being one parcel larger, encompassing an East Bay Municipal Utilities District water distribution reservoir property. The Contra Costa County Local Agency Formation Commission (LAFCO) has

¹ <https://censusreporter.org/profiles/16000US0638086-kensington-ca/>

conducted Municipal Service Reviews (MSR) of both the KFPD² and KPPCSD.³ A recommendation of both MSRs was that the KFPD and KPPCSD consider consolidation. The MSRs indicated that “consolidation would offer opportunities to the community in exercising greater control over the share of local property tax dollars spent on fire, emergency medical services, law enforcement, and other services. Consolidation of KFPD with KPPCSD could streamline local government and offer more options on allocating public safety funds within the community”.

Reorganization by either consolidation of the KFPD and the KPPCSD into a third special district or annexation of the KFPD by the KPPCSD with dissolution of the KFPD are both options under consideration. However, to the best of our knowledge, the financial analysis requirements are the same for either process.

Scope Of Work

The Kensington Police Protection and Community Services District (KPPCSD) and the Kensington Fire Protection District (KFPD) seek a consultant that will carry out all tasks related to the financial analysis of consolidating or reorganizing the KPPCSD with the KFPD.

The period used in all of the financial analysis should be for five years.

If the KFPD and KPPCSD boards choose to proceed with reorganization into a single special district (via consolidation or annexation with dissolution), this analysis will be used as part of the application to Contra Costa LAFCO. The analysis should be suitable for this purpose and include all information required by the application provisions of Government Code section 56653(b). This analysis will also be used by the Districts’ respective Board of Directors to aid in determining if reorganization is an appropriate choice for Kensington. Accordingly, it should include detail not just sufficient for LAFCO, but for a discussion of the benefits and shortcomings that reorganization could introduce.

Submission of a proposal shall constitute a firm offer to the KFPD and KPPCSD for 90 days from the date proposals are due to the District. By submitting the proposal, it is expected that the Proposer has carefully read and fully understands this RFP. A Proposer may withdraw its proposal at any time before the submittal deadline by delivering a written request for withdrawal signed by, or on behalf of, the Proposer.

Objectives

² Municipal Service Review: Fire and Emergency Medical Service Providers, Contra Costa Local Formation Commission, August 12, 2009.

https://www.contracostalafco.org/municipal_service_reviews/fire_and_emergency_medical_services/CoCo%20Fire%20MSR%20Master%20-%20FINAL.pdf

³ Contra Costa LAFCO: West County Sub-Regional Municipal Services Review, November, 2009. https://www.contracostalafco.org/municipal_service_reviews/west_county_sub-regional/WestCountySubregionalMSR_Final.pdf

The consultant selected will be required to complete the following objectives:

Objective I – Conduct a Financial Analysis of the KPPCSD and KFPD

The consultant shall prepare a financial analysis of each district as an independent agency. The analysis shall include an assessment of existing sources of revenue and the cost of existing levels of services with a five-year projection of the financial capacity of each district to provide the services for which it is presently authorized. The analysis should account for the present and future capital needs of both districts (for example, the KFPD's needs for fire engine replacement and the KPPCSD's need for a permanent police station location).

Objective II – Conduct a Financial Analysis of the KPPCSD and KFPD as a Combined District

The consultant shall prepare a financial analysis of the two districts operating as a combined (via consolidation or annexation/dissolution) district. The analysis shall include an assessment of existing sources of revenue that would be available to a combined district and the cost of existing levels of services that would be provided by a combined district. The analysis shall include a five-year projection of the financial capacity of the new combined district to provide the services for which the two existing districts are presently authorized. The analysis shall identify any potential reduction or increase in costs that may accrue from consolidation or reorganization as well as any potential impact of consolidation or reorganization on the services presently provided. As the districts currently only employ part-time administrative staff, the analysis should identify if full-time staff options would be beneficial from either a cost or service perspective. The analysis shall be consistent with those applicable portions of Government Code section 56653(b).

Objective III – Prepare a Report and Present the Financial Analysis to the Boards of the KPPCSD and KFPD at a Public Meeting

The consultant shall prepare a report with findings and conclusions on the financial capacity of the districts to continue to provide existing services and to provide those services as a consolidated or reorganized district. The consultant will prepare a draft report for review and comment by the staff of both districts. The consultant shall develop presentation materials and submit them for review and approval by the Boards of both districts and make a presentation of the financial analysis at a public meeting.

Submittal Requirements

Each proposal shall include the following information:

1. Background information on the consultant, including details of experience with similar projects, all services offered, and a brief resume of the individual(s) assigned to this project.

KFPD and KPPCSD
Request for Proposals
Financial Analysis Evaluating Consolidation or Reorganization

2. A description of the approach to the project that demonstrates the proposer's understanding of the desired scope of work and objectives described in the Scope of Work.
3. A detailed scope of work that describes the research, analysis, and related tasks that the consultant will complete.
4. A proposed timeline for the completion of all objectives and related activities described in the Scope of Work including the estimated time to complete those activities. The schedule shall also include an estimate of the time for review of the draft report by staff of both districts.
5. A fixed-fee or time-and-materials not-to-exceed budget that shows the proposed project cost by objective, task, or activity (as applicable) plus a description and listing of any reimbursable costs.
6. The hourly rate at which the consultant would bill for any services that the Districts might request outside the scope of the items in the RFP.
7. A listing of similar projects completed by the consultant that demonstrate the consultant's understanding of the operation of fire agencies and police departments, fiscal projections for public services, including fire protection and police services, and familiarity with the regional community context.
8. Three (3) references from jurisdictions/agencies for which consultant has provided similar services, including agency name, project name and date, name of contact person, title, email address and phone number, and type of deliverable prepared.
9. A listing of any exceptions requested to the standard contract terms listed in Attachment A.

Submit ten (10) bound copies and electronic copies of your full proposal no later than 5 p.m., November 1, 2023, to:

Bound copies:

KPPCSD/KFPD
Attn: RFP for Financial Analysis
10940 San Pablo Avenue
El Cerrito, CA

Electronic copies:

David Aranda
KPPCSD Interim General Manager

Mary Morris-Mayorga
KFPD Interim General Manager

daranda@kppcsd.org

mmayorga@kensingonfire.org

Selection Process

The proposals submitted in response to this RFP will be used as a basis for selecting the consultant for this project. The consultant's proposal will be evaluated and ranked according to the criteria listed below:

- Responsiveness to this Request for Proposal
- Qualifications and experience of the individuals assigned to the project
- Experience with similar projects with an emphasis on the Bay Area

KFPD and KPPCSD
Request for Proposals
Financial Analysis Evaluating Consolidation or Reorganization

- Schedule and availability
- Cost of services
- Reference contact results

The Districts reserve the right to reject any or all responses, to waive any informality in any responses, and to select the consultant that best meets the Districts' needs. Responses must be submitted no later than the date and time stated in this request for proposals. Responses shall be reviewed and rated as set forth above. The Districts will then determine which consultant best meets the Districts' requirements. The Districts reserve the right to negotiate final pricing with the most qualified consultant.

Consultants submitting proposals may be requested to make oral presentations as part of the evaluation process. Once submitted, the proposals will be the property of both districts. Submission of a proposal shall constitute a firm offer to the KFPD and KPPCSD for 90 days from the date proposals are due to the Districts. By submitting the proposal, it is expected that the consultant has carefully read and fully understands this RFP. A consultant may withdraw its proposal at any time before the submittal deadline by delivering a written request for withdrawal signed by, or on behalf of, the consultant.

Upon award of the contract, it is expected that the successful consultant will accept the agreement terms and conditions "as is" without modification. Any contract modifications are to be stated at the time of submittal. The consultant shall furnish the Districts with such additional information as they may reasonably require.

Questions about this Request for Proposals

Any questions about this RFP must be submitted to the Districts by no later than ten (10) days prior to the proposal due date. Questions may be sent via e-mail to: _____



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 20, 2023
TO: Board of Directors
RE: Reserves Policy Potential Revisions
SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

This item is provided for discussion and collection of feedback to potentially bring the policy revision back to a future meeting for consideration. No action is requested at this time.

Background

The District's *Policy 1170 Financial Reserves* is very brief and has been in place for some time. At the Finance Committee meeting on June 6, 2023, the committee discussed potential revisions to the policy and confirmed with the Board of Directors on June 19, 2023 that there was consensus on evaluating potential policy revision. The Board was also interested in seeing the policies of other districts for comparison.

Staff has collected a sample of reserve and fund balance policies from other agencies, including the sample policy of the California Special Districts Association (CSDA) which are attached to the item. A proposed starting point for policy revision which incorporates prior comments of the committee along with best practice policy language is attached for the committee's review, discussion, feedback, and direction as applicable.

On September 7th the Finance Committee received an overview of staff's process for potential recommended revisions to the policy along with samples from other agencies. The Committee provided some initial feedback including an additional agency policy to include and recommended staff present this to the Board for discussion, feedback, and staff direction as determined.

Fiscal Impact

Revision of this policy would not increase or decrease overall District funds; however, may change the classification of funds depending upon the revisions made.

Attachments: Policy 1170 Financial Reserves (retitled including some potential revisions)
Policy 1170 Financial Reserves (draft proposed last year)
Policies from Other Agencies (for comparison)



KENSINGTON FIRE PROTECTION DISTRICT POLICY MANUAL

Policy Number	1170
Policy Title	Fund Balance and Reserves
Last Revision Date	05/01/2018

1170.00 Purpose: The District shall maintain funds as designated by this Fund Balance and Reserves Policy. Having an adequate financial reserve is critical to the successful and stable short- and long-term operation of the district. An adequate reserve ensures that the district will at all times have sufficient funding available to meet its operating and capital needs. The ability of the district to maintain reserve funds is a critical factor in providing reliable service and ensuring overall financial strength. This policy establishes a hierarchy of fund balance expenditures in conformance with Governmental Accounting Standards Board guidelines, reporting of fund balance classifications, and prudent reserve funding to achieve the following goals:

- a) Maintain operational sustainability in periods of economic uncertainty.
- b) Fund designated projects/programs or other special uses not otherwise funded by grants or requiring additional monetary support;
- c) Fund replacement and major repairs for the District's physical assets; and
- d) Fund capital improvements.

1170.01 Definitions: The two components of this policy, Fund Balance and Reserves, are often used interchangeably; however, are different due to the inclusion of non-cash accounts in fund balance (e.g. accounts receivable, prepaid, inventory).

Fund Balance – the difference between assets and liabilities

Reserve – the cash reserve balance for each designated fund or account

The District shall account for fund balance as required by Governmental Accounting Standards Board Statement No. 54 among these classes: non-spendable, restricted, committed, assigned and unassigned.

Assigned - A fund balance that is earmarked for intended use. The intent is established by the Board of Directors.

Committed - A fund balance incorporating limitations in its use as determined and defined by the Board of Directors. This is typically the El Cerrito Contract reserve in operating funds. For capital funds, this is the Public Safety Building renovation and Rolling Stock reserve.

Non-Spendable - A fund that is non-spendable due to constraints placed on the funds in this category such as committed loans or liens. At fiscal year-end, this amount is typically prepaid expenses for the upcoming fiscal year (i.e. annual memberships).

Restricted - A fund that has externally enforceable limitations on the use of the fund balance such as creditors, grantors, or laws regulating the use of the funds (e.g. bond proceeds, transportation funds).

Unassigned - Encompasses all fund balances left after considering the other four categories. Use is less restrained in this fund category.

1170.20 Policy: The Board of Directors shall be responsible for the establishment and management of all District reserves which will be reported within fund balance as referenced

above.

- a) The Reserve fund accounts shall be established by the Board of Directors through adoption of this policy and codified by passage of a resolution.
- b) Changes to existing fund balances, establishment of new fund accounts and balances, and authorization for expenditures from fund balances shall require action by the Board of Directors.
- c) The balances of each Reserve Fund shall be reviewed by the Board of Director's Finance Committee as part of the budget each year. Any recommended changes to reserves for the upcoming fiscal year shall be presented to the full Board of Directors as an action item.

The following reserves reflect those which have been established by the Board of Directors:

- a) El Cerrito Contract Reserve: This reserve account funds fire protection services provided by the City of El Cerrito for a period of 12 months; however, in May 2022 a contract amendment reduced the requirement to a period of 6 months in recognition of the public safety building renovation.
- b) Vehicle Replacements (Type I, Type III, and Command Vehicles): This reserve account funds vehicle replacements and is funded annually as part of the budget from operating funds.
- c) Building Maintenance: After completion of the public safety building renovation, this reserve account will fund future maintenance needs.
- d) Building Improvements/Renovation: This reserve account funds the public safety building renovation and is anticipated to be depleted by the end of Fiscal Year 2024 or the end of the project.
- e) Such other amounts as the Board shall deem prudent.

1170.03 Reserve funds need not be segregated from other funds or accounts of the District and are pooled for investment purposes.



KENSINGTON FIRE PROTECTION DISTRICT POLICY MANUAL

Policy Number	1170
Policy Title	<u>Financial Fund Balance and Reserves</u>
Last Revision Date	05/01/2018

1170.040 Purpose: The District shall maintain funds as designated by this Fund Balance and Reserves Policy. Having an adequate financial reserve is critical to the successful and stable short- and long-term operation of the district. An adequate reserve ensures that the district will at all times have sufficient funding available to meet its operating and capital needs. The ability of the district to maintain reserve funds is a critical factor in providing reliable service and ensuring overall financial strength. This policy establishes a hierarchy of fund balance expenditures in conformance with Governmental Accounting Standards Board guidelines, reporting of fund balance classifications, and prudent reserve funding to achieve the following goals:

- a) Maintain operational sustainability in periods of economic uncertainty.
- b) Fund designated projects/programs or other special uses not otherwise funded by grants or requiring additional monetary support;
- c) Fund replacement and major repairs for the District's physical assets; and
- d) Fund capital improvements.

1170.01 Definitions: The two components of this policy, Fund Balance and Reserves, are often used interchangeably; however, are different due to the inclusion of non-cash accounts in fund balance (e.g. accounts receivable, prepaid, inventory).

Fund Balance – the difference between assets and liabilities

Reserve – the cash reserve balance for each designated fund or account

The District shall account for fund balance as required by Governmental Accounting Standards Board Statement No. 54 among these classes: non-spendable, restricted, committed, assigned and unassigned.

Assigned - A fund balance that is earmarked for intended use. The intent is established by the Board of Directors.

Committed - A fund balance incorporating limitations in its use as determined and defined by the Board of Directors. This is typically the El Cerrito Contract reserve in operating funds. For capital funds, this is the Public Safety Building renovation and Rolling Stock reserve.

Non-Spendable - A fund that is non-spendable due to constraints placed on the funds in this category such as committed loans or liens. At fiscal year-end, this amount is typically prepaid expenses for the upcoming fiscal year (i.e. annual memberships).

Restricted - A fund that has externally enforceable limitations on the use of the fund balance such as creditors, grantors, or laws regulating the use of the funds (e.g. bond proceeds, transportation funds).

Unassigned - Encompasses all fund balances left after considering the other four categories. Use is less restrained in this fund category.

1170.20 Policy: The Board of Directors shall be responsible for the establishment and management of all District reserves which will be reported within fund balance as referenced

above.

- a) The Reserve fund accounts shall be established by the Board of Directors through adoption of this policy and codified by passage of a resolution.
- b) Changes to existing fund balances, establishment of new fund accounts and balances, and authorization for expenditures from fund balances shall require action by the Board of Directors.
- c) The balances of each Reserve Fund shall be reviewed by the Board of Director's Finance Committee as part of the budget each year. Any recommended changes to reserves for the upcoming fiscal year shall be presented to the full Board of Directors as an action item.

The following reserves reflect those which have been established by the Board of Directors:

- a) El Cerrito Contract Reserve: This ~~It is the District's policy to establish, to the extent practicable, a~~ reserve account ~~to fund~~ fire protection services provided by the City of El Cerrito for a period of 12 months; however, in May 2022 a contract amendment reduced the requirement to a period of 6 months in recognition of the public safety building renovation.
- b) Vehicle Replacements (Type I, Type III, and Command Vehicles): This reserve account funds vehicle replacements and is funded annually as part of the budget from operating funds.
- c) Building Maintenance: After completion of the public safety building renovation, this reserve account will fund future maintenance needs.
- d) Building Improvements/Renovation: This reserve account funds the public safety building renovation and is anticipated to be depleted by the end of Fiscal Year 2024 or the end of the project.
- e) Such other amounts as the Board shall deem prudent.

~~1170.20 The District shall maintain a capital reserves account to satisfy equipment and building replacement costs in amounts recommended by the Fire Chief. A replacement cost schedule will be included as part of the annual budget.~~

1170.03 Reserve funds need not be segregated from other funds or accounts of the District and are pooled for investment purposes.

KENSINGTON FIRE PROTECTION DISTRICT POLICY MANUAL

POLICY TITLE AND NUMBER: 1170 Financial Reserves

1170.10 It is the District's policy to establish, to the extent practicable, a reserve account to fund fire protection services provided by the City of El Cerrito for a period of 12 months.

1170.20 The District shall maintain a capital reserves account to satisfy equipment and building replacement costs in amounts recommended by the Fire Chief. A replacement cost schedule will be included as part of the annual budget.

POLICY TITLE AND NUMBER: 1170 Financial Reserves

1170.00 Having an adequate financial reserve is critical to the successful and stable short- and long-term operation of the district. An adequate reserve ensures that the district will at all times have sufficient funding available to meet its operating and capital needs. The ability of the district to maintain reserve funds is a critical factor in providing reliable service and ensuring overall financial strength.

1170.01 A prime purpose of the reserves is to accumulate sufficient assets to pay known future liabilities and expenditures associated with the district's contract with the City of El Cerrito and its equipment outlays.

1170.02 The board shall deliberately set aside:

A. At all times six months of the fee for services under the district's contract with the City of El Cerrito; and

B. One fifteenth of the cost of each engine annually, such amount to be indexed by the cost of living; and

C. Such other amounts as the board shall deem prudent.

1170.03 Reserve funds need not be separated from other funds or accounts of the district.



POLICY TITLE: Reserve Policy
POLICY NUMBER: 2150

2150.1 Purpose: The [name of District] (the District) shall maintain reserve funds from existing unrestricted funds as designated by the District’s Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following specific goals:

- a) Fund replacement and major repairs for the District’s physical assets.
- b) Fund regular replacement of computer hardware and software.
- c) Fund designated conservation projects/programs or other special uses not otherwise funded by grants or requiring additional monetary support;
- d) Fund capital improvements; and
- e) Maintain minimal operational sustainability in periods of economic uncertainty.

The District shall account for reserves as required by Governmental Accounting Standards Board Statement No. 54, which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or District policy shall be deemed “assigned” reserves.

2150.2 Policy: Use of District Reserves is limited to available “Unrestricted” Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors. [The following reserves reflect common purposes of many Districts for cash reserves; the listed purposes and reserve amounts should be tailored to the needs of your District.]

- a) Vehicle Fleet Reserve:
Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate of [\$10,000] annually. The maximum amount of Vehicle Fleet Reserves will be [\$50,000]. When the annual accumulation would increase the Reserve beyond [\$50,000], only the amount required to reach the maximum will be reserved.
- b) Technology Reserve:
Technology Reserves will accumulate from existing unrestricted funds at a rate of [\$4,000] annually. The maximum amount of Technology Reserves will be [\$20,000]. When the annual accumulation would increase the Reserve beyond [\$20,000], only the amount required to reach the maximum will be reserved.
- c) Designated Project/Special Use Reserve:
Designated Project/Special Use Reserves will accumulate from existing unrestricted funds at a rate of [\$10,000 annually]. The maximum amount of Designated Project/Special Use Reserve will be [\$50,000]. When the annual accumulation would increase the Reserve beyond [\$50,000], only the amount required to reach the maximum will be reserved.

The California Special Districts Association does not provide legal advice and nothing in this handbook should be construed as legal advice. Please contact your legal counsel if you have a legal question regarding information in this handbook, and to ensure your district is in compliance with applicable laws. Revised 2017.





- d) Capital Improvement Reserve: Capital Improvements Reserve will accumulate from existing unrestricted funds at a rate of [\$25,000] annually. Designated Capital Improvement Funds may be used to cover major facility improvements (construction, installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system installation, parking lot and outside lighting improvements, etc.). The maximum amount of Capital Improvement Reserves will be [\$100,000]. When the annual accumulation would increase the Reserve beyond [\$100,000], only the amount required to reach the maximum will be reserved.
- e) Repair/Operations & Administrative Operations Reserve:
Facility & Administrative Operations Reserves will accumulate from existing unrestricted funds at a rate of [\$260,000] annually. The maximum amount of Facility & Administrative Operations Reserves will be [\$780,000]. When the annual accumulation would increase the Reserve beyond [\$780,000] (equivalent of three years of Operations Reserves), only the amount required to reach the maximum will be reserved.
- f) Total All Reserve Funds:
The total amount of Reserves designated annually from all funds shall be [\$309,000] with a cumulative accrual cap of [\$1,000,000].

2150.3 Using Reserve Funds:

- a) Vehicle Fleet Reserve:
Vehicle Fleet Reserves will be used exclusively for the purchase of new vehicles to support District operations, or to make major repairs to existing vehicles.
- b) Technology Reserve:
Technology Reserves will be used to purchase hardware and software in support of District operations, with the intent of maintaining a modern technology for employees.
- c) Designated Project/Special Use Reserve:
Projects, programs or special uses will be identified by the General Manager and/or the Board of Directors and approved by the Board. Uses must further the mission of the District and will be evaluated for designation according to value to the District and the people it serves.
- d) Capital Improvements Reserve:
Capital Improvements Reserves shall be limited to costs related to making changes to improve capital assets, increase their useful life, or add to the value of these assets.
Operations/Repair & Administrative Operations Reserve:
- e) Operational Reserves shall be accrued to ensure three years of minimal facility and administrative functions, at a rate of \$260,000. Reserve funds shall be utilized to support:
 - 1) Administrative operational functions, including minimal staffing levels and administrative/office expenses;
 - 2) facility operations;
 - 3) facility repairs (distinguished from Capital Improvements and may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).



2150.4 Monitoring Reserve Levels: The General Manager, in collaboration with the [position title], shall perform a reserve status analysis annually, to be provided to the Board of Directors' annual deliberation/approval of Budget and Reserve Funds.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- a) When a major change in conditions threatens the reserve levels established by this policy or calls into question the effectiveness of this policy;
- b) Upon General Manager and/or Board request.

ROSS VALLEY FIRE DEPARTMENT

RESOLUTION NO. 23-10

**A RESOLUTION OF THE ROSS VALLEY FIRE DEPARTMENT
ADOPTING AN RESERVE POLICY FOR THE GENERAL FUND**

WHEREAS, the Ross Valley Fire Department Board of Directors (the “Board”) discussed adopting a reserve policy for the Ross Valley Fire Department, and it was agreed upon that staff would evaluate and provide a recommendation for the Board; and

WHEREAS, it is necessary for the Ross Valley Fire Department to set goals for its reserve requirements and the Board have determined that it is necessary for a reserve policy; and

WHEREAS, the Government Finance Officers Association recommends that public agencies attempt to maintain at least two months of unrestricted reserve against annual expenditures however adequacy of unrestricted fund balance in the general fund should take into account each government’s own unique circumstances; and

WHEREAS, industry practices with respect to reserve policies vary, with anywhere from five to ten percent is a common goal for a joint powers authority to have in reserve; and

WHEREAS, the Ross Valley Fire Department has established an unrestricted reserve that provides fiscal stability to the organization during cash flow fluctuations and against unanticipated changes in revenues and expenditures; and

WHEREAS, the Board has determined that a reserve of ten percent (10%) of General Fund expenditures will provide working capital to meet cash flow needs during normal operations and will reduce impacts from unforeseen events.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the policy for the Ross Valley Fire Department General Fund Reserve is hereby ten percent (10%).

I hereby certify that the foregoing Resolution was duly passed and adopted by the Ross Valley Fire Department Board of Directors on the 14th day of June 2023, by the following vote to wit:

AYES:
NOES:
ABSENT:
ABSTAIN:

Stephanie Hellman, Board President

ATTEST:

Mariana Gonzalez, Temporary Administrative Assistant

RESOLUTION NO. 67,821-N.S.

ESTABLISHING THE CITY COUNCIL'S POLICY FOR THE GENERAL FUND RESERVES

WHEREAS, the General Fund Reserves ensure the City's ability to maintain vital services to the community during times of economic uncertainty; and

WHEREAS, the City is committed to achieving long-term fiscal stability as well as mitigating the negative impacts of extraordinary risk such as earthquakes, fires, and floods; and

WHEREAS, the prior General Fund Reserve level of 8% is not consistent with GFOA's best practice recommended minimum General Fund Reserve level of 16.7%; and

WHEREAS, specific portions of the reserve should be designated for catastrophic and stabilization purposes and should be reported separately from the General Fund Balance; and

WHEREAS, the use and replenishment of the General Fund Reserves should be defined.

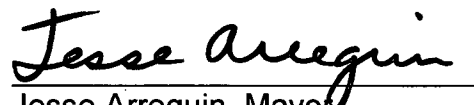
NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley that the attached exhibit titled General Fund Reserve Policy is hereby adopted.

The foregoing Resolution was adopted by the Berkeley City Council on January 24, 2017 by the following vote:

Ayes: Bartlett, Davila, Droste, Hahn, Maio, Wengraf, Worthington and Arreguin.

Noes: None.

Absent: None.



Jesse Arreguin, Mayor

Attest: 

Mark Numainville, City Clerk

City of Berkeley General Fund Reserve Policy

Policy

The General Fund is the City's primary operating fund. It is not connected to any one revenue source and may be used at the City's discretion. The General Fund is the operation fund that pays for general services provided by the City as well as public safety and capital improvements. The General Fund accounts for all general revenues and expenditures of the City related to the delivery of the City's general services not specifically collected or levied for other City funds.

The City of Berkeley is committed to achieving long-term fiscal stability as well as mitigating the negative impacts of extraordinary risk such as earthquakes, fires, floods, and economic volatility. A key attribute of a financially stable organization is appropriate reserves. Strong reserves position an organization to weather significant economic downturns more effectively, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies such as natural disasters and other catastrophic events. Establishing an adequate General Fund reserve policy allows the City to mitigate current and future financial risks resulting from economic instability or catastrophic loss.

Functions of Reserves: Stability and Catastrophic

The City of Berkeley will establish and maintain an adequate General Fund Reserve ("Reserve") to prepare for the impact of economic cycles and catastrophic events and assure fluctuations in revenue do not impede the City's ability to meet expenditure obligations. When revenues fail to meet the City's normal operating requirements, or the need for disbursements temporarily exceeds receipts, General Fund reserves, upon a two-thirds vote of the City Council, may be used in accordance with the standards set forth herein.

The Reserve shall be comprised of two elements: a Stability Reserve and a Catastrophic Reserve. The Reserve shall not be used for ongoing or new programs or services.

A Stability Reserve will be maintained to mitigate loss of service delivery and financial risks associated with unexpected revenue shortfalls during a single fiscal year or during a prolonged recessionary period. The purpose of the Stability Reserve is to provide fiscal stability in response to unexpected downturns or revenue shortfalls, and not to serve as a funding source for new programs or projects.

A Catastrophic Reserve will be maintained for the purpose of sustaining General Fund operations in the case of a public emergency such as a natural disaster or other

catastrophic event. The Catastrophic Reserve will be used to respond to extreme, onetime events, such as earthquakes, fires, floods, civil unrest, and terrorist attacks. The Catastrophic Reserve will not be accessed to meet operational shortfalls or to fund new programs or projects.

Funding and Functions that are NOT Part of the General Fund Reserves

Not included in the General Fund Reserves are funds that are set aside for a specific purpose. This would include restricted, committed, and assigned funds.

- The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action by the City Council.
- Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Target Reserve Levels

The General Fund Reserve consists of the total of the Stability Reserve and the Catastrophic Reserve. 55% of the Reserve shall be allocated to the Stability Reserve and 45% to the Catastrophic Reserve.

Effective immediately, the target level for the Reserve shall be a minimum of 13.8% of 2017 Adopted General Fund Revenues with an Intermediate Goal of a minimum of 16.7% by the end of Fiscal Year 2020, if financially feasible.

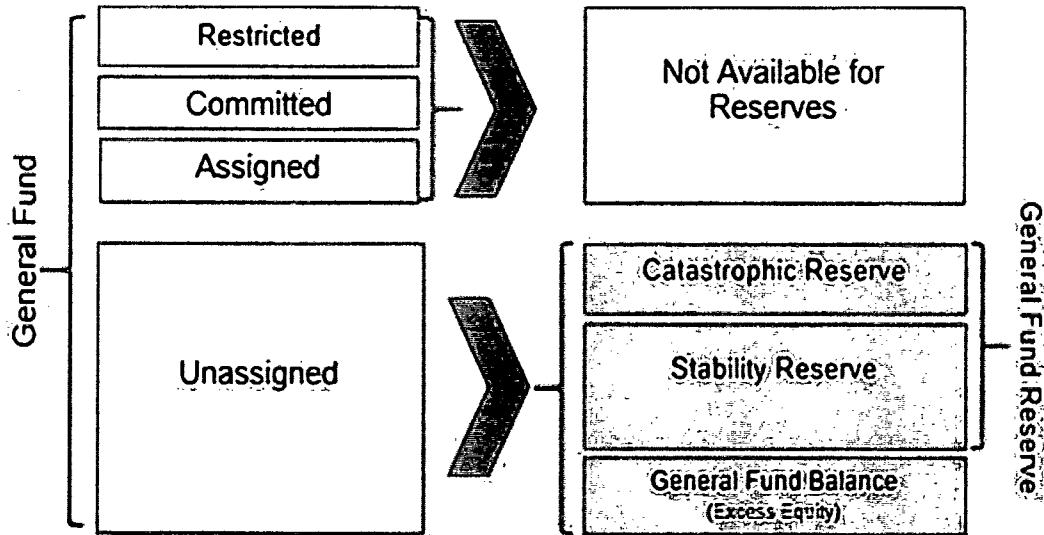
The Council hereby adopts a Long Term Goal of a Reserve of a minimum of 30% of General Fund Revenues, to be achieved within no more than 10 years. Based on a risk assessment (according to best practices), to be updated at least every five years, the Council may consider increasing or lowering the General Fund Reserve level.

Starting in Fiscal Year 2018, to achieve the City's Intermediate and Long Term Reserve Goals, 50% of Excess Equity above the first \$1M shall be allocated to Reserves. Additional Excess Equity may be allocated to Reserves by a majority vote of the City Council.

Methodology to Meet Reserve Levels

The General Fund Reserve is separate from the General Fund Balance. The sum of the Stability Reserve and the Catastrophic Reserve and the amount determined to be

Excess Equity is deemed to be General Fund Unassigned Fund Balance. Unassigned fund balance is the residual classification for the City's general fund and includes all spendable amounts not contained in the other classifications. The following graphic shows the relation between these funds as well as other restricted, committed, and assigned general fund monies.



Excess Equity is most commonly a non-recurring source of revenue and shall only be used for one-time, nonrecurring expenditure needs of the City. Excess Equity should be reported separately from the General Fund Reserves .

Attaining the Long Term Goal of 30% Reserves is important to the long-term financial health and stability of the City

Replenishment of the General Fund Reserves

The City Manager shall recommend a replenishment schedule for all monies proposed for appropriation from the General Fund Reserves. The replenishment schedule shall be adopted simultaneous with the appropriation to withdraw Reserve funds or, if infeasible due to emergency circumstances, no more than 3 months from the date of the withdrawal appropriation. Repayment shall begin no more than 5 years from the date of withdrawal and be completed within 10 years from the date of withdrawal.

While staff envisions that, in most cases, repayment will start as soon as possible, the repayment guidelines are meant to reflect a commitment to maintain a sufficient Reserve, while also recognizing that a use of Reserve funds may occur during an economic downturn and it may be necessary to postpone repayment while the economy improves.

MENLO PARK FIRE PROTECTION DISTRICT

Fund Balance Policy

Fund Balance Policy

The Menlo Park Fire Protection District (the District) believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain a General Fund Balance sufficient to fund all cash flows of the District, to provide financial reserves for replacement of fixed assets such as apparatus and equipment, unanticipated expenditures and/or revenue shortfalls due to unfavorable economic conditions or emergencies, set aside funds to work towards the paydown of the District's CalPERS Unfunded Actuarial Liability (UAL) and to provide funds for all opportunities that require an expenditures/reimbursement process.

The District's reporting and communication relating to fund balance reserves will utilize the classifications outlined in generally accepted accounting principles (GAAP). The District hereby establishes and will maintain reserves of fund balances, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions. This policy will ensure that the District maintains adequate fund balances and reserves in order to:

- a) Ensure sufficient funding to support the District's short-term and long-term operating objectives.
- b) Limit adverse annual and multi-year budgetary impacts from anticipated and unanticipated expenditures or revenue shortfalls and thereby stabilizing services fees and changes.
- c) Cover current outstanding liabilities or fund actuarial unfunded liabilities.
- d) Build and maintain the financial resiliency of the District.

This policy and the procedures promulgated under it supersede all previous regulations regarding the District's fund balance and reserve policies.

Fund Type Categories

The following definitions will be used in reporting activity in governmental funds across the District. The District may or may not report all fund types in any given reporting period, based on actual circumstances and activity. The District's finances are accounted for within four major fund categories or types: the General Fund, the Federal Emergency Management Agency (FEMA) Special Revenue Fund, the Capital Improvement Projects Fund, and the Debt Service Fund.

The purpose of each major fund is described below:

- **General Fund**—The General Fund is the general operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in another fund.
- **FEMA Special Revenue Fund**— California Task Force 3 Urban Search and Rescue (US&R) FEMA Special Revenue Fund is used to account separately for funds received and disbursed for federal emergencies.
- **Capital Improvement Projects Fund (CIP)**— The Capital Improvement Projects Fund is used to account for the acquisition of property, renovation or complete rebuild of the District’s seven Fire Stations, Administration and Fire Prevention Offices, Annex Building, Special Operations Warehouse, and properties on 28 Almedral Ave. and 2110 Valporaiso.
- **Debt Service Fund**— he Debt Service Fund is used to account for accumulation of resources and payments made for the principal and interest on long-term debt.

This Policy shall apply to all District’s governmental funds.

Fund Balance Descriptions

Statement GASB 54 requires local governments to focus on the constraints imposed upon resources when reporting fund balance in government funds. The new fund balance classifications will indicate the level of constraints placed upon how resources can be spent and identify the sources of those constraints.

Constraints are broken down into five different classifications: non-spendable, restricted, committed, assigned, and unassigned. The classifications serve to provide clearer, more structured fund balance classifications so that users of governmental financial statement receive more consistent and understandable information on the specific purposes for which resources in a fund can be spent.

GASB 54 Fund Balance Classifications

- **Non-spendable**—consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivables, financial assets held for resale, and principal of endowments.
- **Restricted**—consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through enabling legislation. That is, legislation that creates a new revenue source and restricts its use. Restrictions may be changed or lifted only with the consent of resource providers.
- **Committed**—consists of amounts that are subject to a purpose constraint imposed by a formal action of the government’s highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.
- **Assigned**—consists of amounts that are subject to a purpose constraint that represents an intended use established by the government’s highest level of decision-making authority,

or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

- **Unassigned**—fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.

District’s Fund Balance Classifications

Non-spendable Fund Balance

Prepaid Assets: The prepaid assets fund balance was established to indicate those amounts relating to prepaid and deposits that are not in spendable form. This consists of prepaid purchases of apparatus and fixed assets.

Restricted Fund Balance

Debt Service: The Debt Service reserve was established as mandated by debt covenants and disclosure requirements of debt issuance in which the District is required to keep designated deposits with appointed Trustee as part of the Certificate of Participation agreement.

Committed Fund Balance

Budgetary Deficit: The Budgetary Deficit Fund balance was established to set up reserves to pay for any subsequent year’s non-routine budget deficit. A minimum shortfall threshold for the use of funds has been identified in order to meet the Committed Fund Balance requirements as stated under GASB 54.

Use Requirement	Maximum Set Aside
A minimum projected budget deficit of greater than five percent.	Maximum set aside balance at year-end be calculated as six months of General Fund Operating Expenditures, plus 50 percent of the budgeted transfers out from the General Fund to other funds

FEMA Deployments: The FEMA Deployments Fund Balance was established to reserve funds in case of Federal Emergency that would require deployment of District assets. Reimbursable expenditures are requested from FEMA within 90 days of deployment and the amounts due in their entirety are to be received within 120 days. The Committed FEMA Deployment Reserve fund is funded and identified in the District’s financial statements.

Apparatus: The Apparatus Reserve is maintained to fund replacement of fire trucks and engines. The District owns and operates various apparatus and equipment. The Apparatus deployed by the District are highly specialized and unique.

The replacement of Apparatus is based upon three criteria:

- Age
- Mileage
- Condition

Generally, replacement occurs when either the age exceeds 10 years, the mileage exceeds 100,000 miles, or the condition is deemed to be poor or insufficient for safe operation.

The Apparatus fund balance was established to ensure availability of funds for needed replacements without a negative budgetary impact. The financial objective is to utilize this fund's reserves to absorb the cash flow variations caused by the timing of apparatus replacements. Having sufficient fund balances is central to maintain service levels even in times of economic contraction or annual revenue constraints.

Equipment Replacement: The District deploys a wide variety of equipment, including vehicles, in its everyday operations. The equipment has a useful life ranging from five to twenty years. Equipment, as all mechanical systems and devices, are prone to failure and obsolescence, and planning for both expected and unexpected replacement needs is essential. Replacement of various equipment will result in different levels of expenditures in different years, and maintaining a sufficient reserve fund will ensure adequate resources are available without adverse budgetary impacts.

The District's equipment reserve covers:

- Communication Radios
- Emergency Equipment
- Emergency Medical Equipment
- Information Technology Equipment
- Rolling Stock (i.e. Vehicles)

Debt Service: The committed reserve to Debt Service was established as a precaution to offset any economic downturn. This would allow the District to make regular debt service payment shall there is a revenue shortfall.

CIP Development Contribution: The CIP development contribution reserve consists of funds received from development contract in the District jurisdictions. The funds received are committed for the betterment of the jurisdiction and are to be spent on added apparatus, rolling stock or CIP related projects.

CIP (Admin/Fire Prevention building & Station 1-6, 77 Special Ops Warehouse): The District's CIP funds were established to provide reserves to fund the improvement or replacement of fire stations and administration facilities. Construction projects usually extend

over more than one financial reporting period. The District has a vital CIP program and is continually seeking new one-time funds to support the projects needed due to aging of facilities, growth and development in its jurisdictions.

Assigned Fund Balance

Encumbrances (Purchase Orders): Encumbrances assigned fund balance consists of open purchase orders for the fiscal year which will roll over to the new fiscal year. As such, a reserve for encumbrances is necessary to provide funding for the approved expenditures.

PERS future - PERS payments: The PERS stabilization assigned fund balance was established to mitigate the impact of changes in the employer contribution rates on the General Fund. These funds can also be used to offset the unfunded pension liabilities. The Board's budget philosophy sets aside any excess funds created by budgeting the employer's contribution percentage at the higher rates to offset potential future PERS Safety Rates in excess of the budgeted amounts. The excess at year-end will be transferred to the reserve for future UAL PERS payment.

General Services: The General Services assigned fund balance was established in the FY 2009-10 to provide coverage for liability expenses and property protection which includes, but is not limited to, management liability, comprehensive crime, and portable equipment. The reserve is also allocated for unforeseen legal expenses.

Workers' Compensation: The Workers' Compensation assigned fund balance was established in FY 2009-10. This reserve shall be maintained at a level deemed adequate to meet projected liabilities as determined by an actuarial evaluation to be conducted at least once every 5 years.

Compensated Absences: The Compensated Absences assigned fund balance was established in 2009 to be used for payment of current and terminated employee's accrued annual leave and compensatory time off. The value of the actual accumulated employees' annual leave and compensatory time off balances at the end of each fiscal year is funded within this reserve.

Unassigned Fund Balance

Unassigned: The Unassigned fund balance can be used for any purposes that the District deems appropriate and beneficial to operations. The use of unassigned fund balance is based on availability and need.

Order and Use of Restricted and Unrestricted Funds

When both restricted and unrestricted funds are available for expenditures, restricted funds should be spent first unless legal requirements disallow it.

Authority for Fund Balance Designation

Authority to Commit Funds: Any funds set aside as committed fund balance requires the passage of a resolution by a simple majority vote of the Board of Directors. The passage of a resolution could occur before or after year-end of the applicable fiscal year. In the event the Board of Directors would like to lift the committed status of the funds, a formal passage of resolution must be taken.

Authority to Assign Funds: The Board of Directors or the Fire Chief and/or designee staff has the ability to set aside funds for specific purposes.

The table below provides a listing of authority for Fund Balance Designation:

Fund Balance Description	District's Fund Balance Classification	GASB 54 Classification	Decision Making Authority	Formal Action Required
Prepaid Assets	Non-spendable	Non-spendable	General Accepted Accounting Principles	Not Required
Debt Service account	Restricted	Restricted	Legal Restriction (Debt Agreement)	Not Required
Budgetary Deficit	Committed	Committed	Board of Directors	Required Resolution
FEMA Deployments	Committed	Committed	Board of Directors	Required Resolution
Apparatus	Committed	Committed	Board of Directors	Required Resolution
Equipment Replacement	Committed	Committed	Board of Directors	Required Resolution
Debt Services reserve	Committed	Committed	Board of Directors	Required Resolution
CIP Development Contribution	Committed	Committed	Board of Directors	Required Resolution
CIP Funds (Admin/Fire Prevention building & Station 1 -7 & Special Operations Warehouse)	Committed	Committed	Board of Directors	Required Resolution
Encumbrances (Purchase Orders)	Assigned	Assigned	Fire Chief & Fire Chief Designee	Not Required
UAL PERS Payments	Assigned	Assigned	Fire Chief & Fire Chief Designee	Not Required
General Services	Assigned	Assigned	Fire Chief & Fire Chief Designee	Not Required
Workers' Compensation	Assigned	Assigned	Fire Chief & Fire Chief Designee	Not Required
Compensated Absences	Assigned	Assigned	Fire Chief & Fire Chief Designee	Not Required
Unassigned	Undesignated	Undesignated	Fire Chief & Fire Chief Designee	Not Required

Minimum Level of Unassigned Fund Balance

The District does not currently have a formal minimum fund balance policy.

Annual Review and Determination of Fund Balance Reserve Amounts

Compliance with the provisions of this policy shall be reviewed, presented and discussed as part of the unaudited actuals financial reporting process and presentation to Board of Directors, and the amounts of non-spendable, restricted, committed, assigned and unassigned fund balances shall be reported.

Additional Information, Requirements and Responsibilities

It will be the responsibility of the Administrative Services Manager to keep this policy current and up-to-date.

Adopted Date: May 16, 2017
Revised Date: May 15, 2018

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FUND BALANCE POLICY

Purpose:

The Fund Balance Policy establishes a policy for reporting fund balance classifications, establishes prudent reserve requirements and establishes a hierarchy of fund balance expenditures in conformance with Governmental Accounting Standards Board guidelines.

Policy:

The District will report fund balance in accordance with Governmental Accounting Standards Board Statement No. 54. The following five components will be used:

1. Nonspendable Fund Balance
2. Restricted Fund Balance
3. Committed Fund Balance
4. Assigned Fund Balance
5. Unassigned Fund Balance

The District will maintain a Minimum Fund Balance of unrestricted fund balance in the General Fund of at least 40% of budgeted General Fund revenue at fiscal year-end with a goal of achieving a 50% year-end General Fund balance in the long term.

The District will report the following amounts as Committed Fund Balance at fiscal year-end:

- Capital Projects – Fund balance derived from the Fire Flow Tax is committed to pay for District capital improvement projects as approved by the Board of Directors. The amount is equal to the fund balance in the Capital Projects Fund.

The Fire Chief or Administrative Services Director is designated to determine and define the amounts of those components of fund balance that are classified as “Assigned Fund Balance”. The District will report the following amounts as Assigned Fund Balance:

- Budgetary Deficit – Fund balance committed to pay for the subsequent year’s budget deficit. The amount is equal to the projected excess of budgeted expenditures over budgeted revenues by fund.
- Other Assigned Fund Balance categories as determined by the Fire Chief or Administrative Services Director.

The District considers restricted amounts to have been spent prior to unrestricted amounts when an expenditure is incurred for purposes for which both are available. Committed, assigned and unassigned amounts, in this order, are considered to be spent when an expenditure is incurred for purposes for which either is available.

The Board will review this policy on an annual basis.

Reserve Funds

219.1 PURPOSE

- (a) To document the District's approach to establishing and maintaining adequate fund balances across the spectrum of District operations.
- (b) Identify District operations and functions for which fund balances should be established and maintained, considering risks to the operation from unexpected events and the availability of other resources to address such events, and the volatility of expenditures and revenues of the operation.
- (c) Establish a procedure for reviewing fund balances and for making any necessary changes to the fund balances. Funding the Fund Balance accounts should be an integral part of the development of the preliminary budget for the upcoming fiscal year.
- (d) Establish anticipated expenses, target reserve levels and the methodology for calculating reserve levels. Anticipated expenses and target reserve funding levels shall be established at the February Finance Committee meeting of each calendar year.
- (e) Any modification to this policy shall be done in accordance with the provisions of Board of Directors Resolution 2015-11.

219.2 DEFINITIONS

Assigned - A fund balance that is earmarked for an intended use. The intent is established by the Board of Directors.

Committed - A fund balance incorporating limitations in its use as determined and defined by the Board of Directors. The "Rainy Day Fund" shall reside in this category.

Non-Spendable - A fund that is non-spendable due to constraints placed on the funds in this category such as committed loans or liens.

Restricted - A fund that has externally enforceable limitations on the use of the fund balance such as creditors, grantors, or laws regulating the use of the funds.

Unassigned - Encompasses all fund balances left after considering the other four categories. Use is less restrained in this fund category.

219.3 FUND DESCRIPTIONS

- (a) **Rainy Day Fund Reserve (9308-6810):** A "Committed" fund providing the District with contingency funding only in the following situations, pursuant to Board of Directors Resolution 2013-7:
 - (a) When actual District revenue is 15% or more below expected District revenue,
or,

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- (b) When a state of emergency is declared by the District Board or when a state of emergency is declared by the County of Marin for an area that includes any area within District boundaries.
- (b) **Unemployment Insurance Reserve (9308-6983):** An “Assigned” fund established to provide for the costs associated with being self-insured for unemployment compensation. Unemployment costs to the District are very low.
- (c) **Apparatus Replacement Reserve (9308-6984):** An “Assigned” fund for the purpose of providing funds for the replacement of response apparatus and support vehicles.
- (d) **Equipment Replacement Reserve (9308-6989):** An “Assigned” fund for the purpose of providing funds for the replacement of tools and equipment utilized in the delivery of emergency services. This fund incorporates, but is not limited to, the following items: hose and fittings, ladders, self-contained breathing apparatus, radios, mobile data terminals, and training props.
- (e) **Workers Compensation Insurance Reserve (9308-6992):** An “Assigned” fund for the purpose of providing funding for worker’s compensation pre-existing claims.
- (f) **Retiree Health Benefits Reserve (9308-6993):** An “Assigned” fund for the purpose of providing funds for the payment of future retiree health benefits costs as identified in the District’s actuarial reports and in accordance with existing collective bargaining agreements with represented labor groups.
- (g) **Debt Sinking Reserve (9308-6995):** An “Assigned” fund for the purpose of providing funds for the payment of loan principal on unpaid apparatus lease purchase payments.
- (h) **Compensated Absences Reserve (9308-6999):** An “Assigned” fund for the purpose of providing funds for the payment to employees for unused sick leave, vacation, and other leaves as defined in collective bargaining agreements with represented labor groups.
- (i) **Ground Emergency Medical Transportation (GEMT) Reserve (9308-6994):** An “Assigned” fund for the purpose of providing the required Intergovernmental Fund Transfer (IGT) funding amount as required for participation in the Ground Emergency Medical Transportation (GEMT) program.
- (j) **Facility Capital Improvement Reserve (9308-6985):** An “Assigned” fund for the purpose of funding capital improvement projects to repair, upgrade, and replace the District’s fixed facilities pursuant to the District’s Facility Condition Assessments Report.
- (k) **EMS Reserve Fund (9308-6981):** An “Assigned” fund for the purpose of providing funding for short-term and long-term EMS initiatives and equipment purchases.
- (l) **Personal Protective Equipment Reserve (9308-6996):** An “Assigned” fund for the purpose of funding replacement of personal protective equipment such as structural firefighting PPE, wildland firefighting PPE, hazmat PPE, water rescue PPE, and medical PPE.
- (m) **Information Technology Reserve Fund (9308-6986):** An “Assigned” fund for the purpose of providing funding for replacement of Information Technology. Hardware

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and software, such as, but not limited to computer applications, servers, telephone equipment, network infrastructure, etc.

- (n) **Retirement Unfunded Liability Reserve (9308-6987):** An "Assigned" fund for paying down the Unfunded Actuarial Liability for retirement. Currently set at 10% of UAL amount.
- (o) **Unassigned Fund Balance:** An "Unassigned" fund for the purpose of providing funding for items not defined in other assigned fund balances.

219.4 POLICY

- (a) The Board of Directors shall be responsible for the establishing and management of all District fund accounts and balances. The Reserve fund accounts shall be established by the Board of Directors through adoption of this policy and codified by passage of a resolution.
- (b) Changes to existing fund balances, establishing of new fund accounts and balances, and authorization for expenditures from fund balances shall require action by the Board of Directors.
- (c) The balances of each Reserve Fund shall be reviewed by the Board of Director's Finance Committee in February of each calendar year. Any recommended changes to fund balances for the upcoming fiscal year shall be presented to the full Board of Directors as an action item.
- (d) The fiscal year budget shall reflect the Reserve Fund balances established by the Board of Directors.

219.5 RESERVE FUND FUNDING LEVELS

- (a) **Rainy Day Fund Reserve (9308-6810):** This fund shall remain funded in accordance with the requirements set forth in Board of Directors Resolution 2016-1. The funding levels are set utilizing the following formula: $[(\text{Salaries and Benefits}) + (\text{Services and Supplies}) + (\text{Debt Service Principal}) + (\text{Debt Service Interest})] * 1/6]$
- (b) **Unemployment Insurance Reserve (9308-6938):** The District is self-insured for unemployment insurance. This fund is for the purpose of reimbursing the State of California for payment of unemployment benefits paid to former District employees.
- (c) **Apparatus Replacement Reserve (9308-6984):** This fund shall incorporate funds necessary to adhere to Policy 704, "Vehicle Replacement Plan". The Finance Committee shall review the fleet replacement schedule every February and identify the proper funding level for this fund.
- (d) **Equipment Replacement Reserve (9308-6989):** This fund incorporates, but is not limited to, the following items: hose and fittings, ladders, self-contained breathing apparatus, radios, mobile data terminals, and training props. Fund balance requirements shall be based upon the Equipment Replacement Plan.
- (e) **Worker's Compensation Insurance Reserve (9308-6983):** This fund shall have a fund balance equivalent to the total value of pre-existing worker's compensation claims

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as determined by the District's worker's compensation insurance agent and actuarial studies.

- (f) **Retiree Health Benefits Reserve (9308-6993):** The balance of this fund shall be determined by the amount of outstanding retiree health benefits costs as identified in the District's actuarial reports and in accordance with existing collective bargaining agreements.
- (g) **Debt Sinking Reserve (9308-6995):** The balance of this fund shall provide for the ongoing payment of loan principal on unpaid apparatus lease purchase, and facility loan, payments which shall be determined by the Finance Committee.
- (h) **Compensated Absences Reserve (9308-6999):** This fund shall be used for payment to employees for unused sick leave, vacation, and other leaves as defined in collective bargaining agreements. The funding level shall be determined by the Finance Director based upon year end balances.
- (i) **Ground Emergency Medical Transportation (GEMT) Reserve (9308-6994):** Funds in this account shall provide the required Intergovernmental Fund Transfer (IGT) funding amount as required for participation in the Ground Emergency Medical Transportation (GEMT) program.
- (j) **Facilities Capital Improvement Reserve (9308-6985):** This fund shall incorporate funds necessary for the enhancement, repair, upgrade, and replacement of the District's fixed facilities pursuant to the Facility Condition Assessment Report.
- (k) **EMS Reserve Fund (9308-6981):** Funds in this account shall be used to fund short-term and long-term EMS initiatives and to purchase EMS capital equipment replacements and upgrades as identified in the Strategic Plan. Examples may include new EMS related community risk reduction programs and capital EMS equipment purchases such as new cardiac monitors or gurneys.
- (l) **Personal Protective Equipment Reserve (9308-6996):** Funds in this account shall be used for the purchase and/or replacement of personal protective equipment. Includes: Structure and wildland PPE, hazmat PPE, water rescue PPE. Replacement periods shall be based upon existing policy, National Fire Protection Association (NFPA) recommendations, manufacturer recommendations, and needs based upon current conditions.
- (m) **Information Technology Reserve Fund (9308-6986):** This fund shall incorporate funds for replacement of Information Technology as identified in the Strategic Plan. Hardware and software, such as, but not limited to computer applications, servers, telephone equipment, network infrastructure, etc.
- (n) **Retirement Unfunded Liability Reserve (9308-6987):** This reserve shall be used to allocate funds towards paying down a portion of the unfunded retirement as identified in the annual Marin County Employees Retirement Association (MCERA) actuarial valuation report.
- (o) **Unassigned Funds:** Funds not assigned to another reserve fund account shall reside in the "Unassigned Fund" account. This amount shall be determined by the Finance Committee.

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219.6 RESERVE FUND EXPENDITURES AND REPLENISHMENT

- (a) Fund balances shall be reviewed by the Board of Director's Finance Committee at the February meeting of the Committee.
- (b) All expenditures or transfers of Reserve Fund money shall be approved by the Board of Directors.

Sacramento Metropolitan Fire District

BOARD POLICY

POLICY TITLE: Reserve Funding Policy

OVERSIGHT: Administration

POLICY NUMBER: 01.008.02 EFFECTIVE DATE: 08/08/13 REVIEW DATE: 04/22/21

Background

Best financial practices call for establishing a formal reserve policy. This Reserve Funding Policy will serve to formalize the current practices, establish the need for further reserves, set appropriate reserve level targets, and specify the process and procedures for reserve monitoring and use.

Purpose

This policy establishes target reserve levels necessary for maintaining Metro Fire's credit worthiness and helps with both short-term and long-term planning. Reserves allow Metro Fire to adequately provide for loss of significant revenue sources (e.g., tax receipts or Development Impact Fees), infrastructure funding, local disasters, unfunded mandates, workers' compensation self-insurance claims, and debt obligation security.

A minimum reserve target level protects Metro Fire from reducing service levels when there are temporary revenue shortfalls or unpredicted one-time expenditures. Inevitably, there will be negative economic cycles and having these reserves buffers their impact. A maximum reserve target level is essential to ensure that only necessary reserve funds are accumulated.

The Reserve Funding Policy will also provide guidance for achieving target levels, use of reserves, and later replenishment of reserves.

Scope

This Reserve Funding Policy will cover all funds and all types of reserves.

Definitions

1. **Actuarial Present Value:** For Metro Fire, this is the amount presently required to fund the post-retirement medical benefits for retirees and their dependents in the future.
2. **Assigned Fund Balance:** A classification of Fund Balance intended to be used by the government entity for specific purposes, however, does not meet the criteria to be classified as restricted or committed. Metro Fire currently does not have any assigned fund balances.
3. **Bond Indenture:** A bond indenture is a legal document issued to lenders and describes key terms such as the interest rate, maturity date, convertibility, pledge, promises, representations, covenants, and other terms of the bond offering.

4. **Bondholders:** Investors who lend money to the bond issuer in return for interest and future repayment.
5. **California Employer's Retiree Benefit Trust (CERBT):** CERBT is Metro Fire's trust fund managed by the California Public Employees' Retirement System (CalPERS).
 - a. CalPERS maintains a separate trust fund to benefit Metro Fire retirees. CERBT is accumulating and investing funds for post-retirement medical premiums.
 - b. Amounts cannot be removed from CERBT except to pay retiree premiums.
 - c. CERBT is a separate legal entity. As such, CERBT assets are only disclosed in Metro Fire's audited financial statements, and not included in Metro Fire's Governmental Fund balance sheet assets.
7. **Capital Facilities Fund:** A separate accounting for budgeting and reporting purposes used to track expenditures for capital outlay not associated with new development.
8. **Capital Improvement Program (CIP):** A multi-year plan that identifies needed capital projects and equipment, provides a planning schedule, and financing options.
9. **CIP Reserves:** Reserves accumulated for the purchase of new infrastructure. Funding is from Development Impact Fees and General Fund transfers.
10. **Capital Replacement Reserves:** Reserves accumulated to fund replacement of existing infrastructure when the asset's useful life has ended.
11. **Committed Fund Balance:** A classification of Fund Balance. Committed Fund Balance amounts can only be used for specific purposes as determined by a formal action of the Metro Fire Board of Directors.
12. **Debt Service Reserves:** Money generally from bond proceeds that is set aside for additional security to Bondholders. This is a Restricted Reserve and documentation of the requirement is in the Bond Indenture.
13. **Development Impact Fee:** A fee charged by Metro Fire to mitigate the costs associated with property acquisitions, site preparation, design, construction, and equipping of fire stations within Metro Fire's service areas. This fee serves to protect the health and safety of the general public and preserve lives and property, and is authorized by California Government Code Section 66000 et seq.
14. **Development Impact Fees Fund:** A separate accounting for budgeting and reporting purposes used to track Development Impact Fee collection and spending. The reserves in this fund are used for new capital needed to serve new development.

15. **Dry Period Funding:** Dry period funding is a borrowing from the County of Sacramento. Dry Period Funding is automatically activated should Metro Fire have a negative cash position from July through the last Monday in April. The County Treasurer will cover Metro Fire's negative cash up to 85% of anticipated tax collections. Metro Fire must have positive cash balances from the last Monday in April until fiscal year end.
16. **Fund Balance:** Governmental Fund balance sheet assets less liabilities, equals Fund Balance. Accountants distinguish up to five separate categories of Fund Balance, based on the extent to which the government is bound to honor specific purposes spending constraints.
 - a. These five categories are: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance (all separately defined herein).
17. **Funding Policy Contribution (FPC):** A level of funding that if paid on an ongoing basis is projected to cover post-retirement medical explicit subsidies for current employees and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.
18. **Early Debt Extinguishment Reserves:** Reserves accumulated to retire the Pension Obligation Bonds at the earliest dates allowed under the Bond Indenture.
19. **General Fund:** For budgeting and reporting purposes, Metro Fire records all transactions in the General Fund that are not specifically accounted for in any other fund. The other funds include the Capital Facilities Fund, the Leased Properties Fund, the Grant Fund, the Development Impact Fees Fund, and the Intergovernmental Transfer (IGT) Fund.
20. **General Fund Operating Reserves:** These are Unassigned Reserves accounted for in the General Fund that are used for unexpected costs, revenue shortfalls, and smoothing cash flow prior to the receipt of expected revenue. In particular, cash flow is needed prior to the receipt of property taxes in January, May and June..
21. **Governmental Fund Financial Statements:** Governmental Fund Financial Statements report using the modified accrual basis of accounting and generally reports financial resources collected and used within 90 days of fiscal year end. Capital assets are expenditures when purchased.
22. **Government-Wide Financial Statements:** Government-Wide Financial Statements are reported using the accrual basis of accounting. The Statement of Net Assets in the Government-Wide Financial Statements include all capital assets, and the Statement of Activities shows annual depreciation of the capital assets
23. **Grant Fund:** For budgeting and reporting purposes, Metro Fire records all grant related revenue and expenditures in the Grant Fund.

24. **Intergovernmental Transfer (IGT) Fund:** For budgeting purposes, Metro Fire records all transactions associated with Medi-Cal intergovernmental transfers in the IGT Fund.
25. **Labor Agreements:** All agreements with Local 522, along with resolutions and employment agreements passed by the Board of Directors covering unrepresented employees.
26. **Leased Properties Fund:** For budgeting purposes, Metro Fire records all transactions for surplus real property in the Leased Properties Fund. In addition, real property temporarily not in use is also recorded in this fund. Rent from these properties offsets non-operating expenditures such as utilities and special assessments.
27. **Net Budgeted General Fund Operating Expenditures:** Current year budgeted operating expenditures in the General Fund, adjusted to exclude one-time expenditures and include transfers out for ongoing expenditures.
28. **Non-spendable Fund Balance:** A classification of Fund Balance. Non-spendable Fund Balance amounts cannot be spent because they are not in spendable form or cannot be spent because legally or contractually are required to be maintained intact.
 - a. Examples of Non-Spendable Fund Balance are inventory and prepaid items.
29. **Pension Obligation Bonds:** Bonds issued by Metro Fire in 2004 to pay down unfunded pension liabilities with CalPERS and the Sacramento County Employee Retirement System (SCERS).
30. **Reserve Analysis:** Comparing actual reserve levels to target reserve levels.
31. **Restricted Fund Balance:** A classification of Fund Balance. Restricted Fund Balance amounts can only be spent for specific purposes, which are stipulated outside the control of Metro Fire's Board of Directors by State law, granting entities, legal agreements, or enabling legislation, etc.
 - a. Restricted Fund Balance examples are grant funds, debt proceeds, and Development Impact Fees.
32. **Self-Insurance Reserves:** Reserves accumulated for the payment of workers' compensation claims.
33. **Unassigned Fund Balance:** A classification of Fund Balance. Any Fund Balance amounts not classified as Restricted Fund Balance, Committed Fund Balance, and Assigned Fund Balance.

Policy

1. Unassigned Fund Balance

- a. General Fund Operating Reserves will be used for unexpected costs or revenue shortfalls.
 - I. The minimum amount of General Fund Operating Reserves shall be 1.8 months of Net Budgeted General Fund Operating Expenditures (15%). Metro Fire is able to operate with this minimum amount due to a County of Sacramento “Dry Period Funding” credit line used in anticipation of property tax receipts.
 - II. The maximum amount of General Fund Operating Reserves shall be 6 months of Net Budgeted General Fund Operating Expenditures (50%) as reflected in the most current Metro Fire budget. This amount would allow Metro Fire the cash flow needed to operate without the County of Sacramento “Dry Period Funding” credit line.
2. Committed Fund Balance
 - a. Metro Fire is self-insured for most workers’ compensation claims, and maintains excess coverage for extraordinary claims of \$3 million or more. This coverage amount may be adjusted each budget cycle.
 - I. To allow for future payment of workers’ compensation claims, the minimum General Fund Self-insurance Reserves should equal the most recent short-term liability disclosed in Metro Fire’s Audited Financial Statements.
 - II. The maximum General Fund Self-insurance Reserve should equal the most recent total liability of unpaid claims and expenses as reported in the most recent Audited Financial Statements.
 - b. Reserves should be accumulated to replace existing infrastructure upon the end of the assets’ useful life. Capital Replacement Reserves should be in keeping with the Metro Fire CIP.
 - I. The minimum Capital Replacement Reserves should be equivalent to the annual depreciation in Metro Fire’s most recent audited Government-Wide Financial Statements.
 - II. The maximum Capital Replacement Reserves should be equal to the accumulated depreciation in Metro Fire’s most recently audited Government-Wide Financial Statements.
 - c. The District’s Pension Funding Bonds Early Payoff Policy, 01.014.02, adopted in 2008 and revised in 2017, extinguishes the Pension Obligation Bonds at the earliest dates allowed under the Bond Indenture, to avoid the interest rate associated with the variable rate securities. Each year additional reserves will be budgeted pursuant to the Pension Funding Bonds Payoff Schedule incorporated within the revised Early Payoff Policy.

- I. The minimum amount of Early Debt Extinguishment Reserves should be the beginning balance plus the annual deposit amount calculated according to the procedures outlined in the Early Payoff Policy.
 - II. The maximum amount of Early Debt Extinguishment Reserves should be the total outstanding Pension Obligation Bond principal due to the Bondholders.
3. Restricted Reserves
- a. Development Impact Fees Fund CIP Reserves will be accumulated to fund Metro Fire's new infrastructure needed to maintain Metro Fire's service level standards. CIP funding will be from the Development Impact Fees that mitigate the impact of new development. All Development Impact Fee amounts collected are restricted in use until such time as they are spent on capital outlay as provided for in State law. Capital spending over and above the Development Impact Fees should be provided as a transfer from the General Fund.
 - I. The minimum CIP Reserves shall be 10% of the current year's planned CIP expenditures. These reserves are a buffer for deviations in bid amounts or construction costs.
 - II. The maximum CIP Reserves shall be the amount needed to fully fund the CIP plan.
 - b. Bondholders and other lenders require Debt Service Reserves to provide additional security for obligations due to them from Metro Fire. Metro Fire will maintain at all times the Debt Service Reserve levels provided for in all outstanding debt and capital lease agreements.
4. Trust Fund
- a. Post-retirement medical insurance coverage is currently, and will continue to be, pre-funded in CERBT:
 - I. At a minimum, an amount should be the cumulative of Funding Policy Contributions plus earnings. This amount is reported to Metro Fire by CERBT on a quarterly basis.
 - II. At a maximum, an amount should be accumulated in CERBT to equal the Actuarial Present Value. This amount is determined by Metro Fire's actuary in its most recent Actuarial Valuation of Other Post-Employment Benefits.
5. Transition to Target Reserve Amounts
- a. Any budgeted Unassigned Reserve amounts remaining at fiscal year-end will initially be General Fund Operating Reserves. The Board of Directors will review appropriate levels and uses for reserves during the budget process and may reclassify reserves as deemed appropriate.

- b. When reclassifying reserves, consideration will be made to all Metro Fire contractual obligations including the agreements with Local 522.
6. Use of Reserves
- a. Operating and Self-Insurance Reserves can be used at any time to meet cash flow requirements and Workers' Compensation claims, respectively. Authority to use the funds should be consistent with Metro Fire's budget, Purchasing and Contract Policy, and Labor Agreements. Any other use requires authorization of the Board of Directors.
 - b. The Board of Directors will authorize use of Capital Replacement and CIP Reserves during the budget process. Capital Replacement and CIP Reserves are also available for unplanned (unbudgeted) capital replacement. Authorization for the use of Capital Replacement Reserves for unplanned capital replacement will be consistent with Metro Fire's Purchasing and Contract Policy.
 - c. Early Debt Extinguishment and Debt Service Reserves use, is limited to the repayment of principal and interest of the related debt obligations.
 - d. CERBT Reserves will be used exclusively for the payment of retiree medical premiums and CERBT management fees.

Procedures

1. The Chief Financial Officer shall perform a Reserve Analysis to be submitted to the Board of Directors upon the occurrence of the following events:
 - a. Board of Directors' budget deliberations; or
 - b. When changes are made to the amount of Workers' Compensation self-insurance excess insurance coverage; or
 - c. When updated Post-Retirement Medical or Workers' Compensation actuarial valuations are issued; or
 - d. When a major change in conditions threatens the targeted reserve levels established within this policy.
2. If the Reserve Analysis indicates projected or actual reserve levels are not within the target levels outlined in this policy, the following shall be included with the analysis:
 - a. An explanation of why reserve levels are not at the targeted level, and;
 - b. A course of action to bring reserve levels within the minimum and maximum levels prescribed.

References

1. Sacramento Metropolitan Fire District, Pension Fund Bonds Early Payoff Policy, 01.014.02 revised as of September 28, 2017.
2. Sacramento Metropolitan Fire District, Purchasing and Contracting Policy, 01.010.02, revised as of June 12, 2014.
3. Government Finance Officers Association of United States and Canada, Best Practice for Appropriate Level of Unrestricted Fund Balance in the General Fund.
4. Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, effective for fiscal years June 30, 2011 and later.



KENSINGTON FIRE PROTECTION DISTRICT

DATE: September 20, 2023
TO: Board of Directors
RE: General Manager's Report
SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Highlights of the regular business activities and other special projects for the District which are not covered in other agenda items are noted below for July and August:

FY 2023-2024 Special Tax on Property Tax Roll

The required documents were submitted to the County and were confirmed as received.

FY 2022-2023 Other Post Employment Benefits (OPEB) Actuarial Report

This report reflects the District's liability for retiree health, dental, and vision insurance and corresponding funds held for payment of these in the California Employers' Retiree Benefit Trust (CERBT) Fund. In FY 2021-2022, the District was 187% funded and these funds are restricted solely for retiree OPEB. Staff is currently working with Nicolay Consulting Group on this actuarial report which is also required as part of the annual audit.

FY 2022-2023 Audit

As discussed with the Finance Committee, the current audit firm communicated that there would be a significant increase in fees and they may have challenges in meeting the District's timing needs for the audit. Staff has developed an RFP to solicit proposals from potential auditors and will provide an update as available.

District of Distinction and Certificate of Transparency

Staff was notified by the California Special Districts Association (CSDA) that these are expiring this year. We are in progress on completing the checklists and have a few outstanding items: training, annual disclosure of board member/employee reimbursement over \$100, Public Records Act (PRA) Form, salary comparison/benchmarking survey (due every 5 years), and community transparency review (by two agencies). These should be complete by October.

Board Member Manual and Resources

Staff has created a page on the District's website for information and training resources. This can be accessed from the Board of Directors page on the right-hand side <https://www.kensingtonfire.org/board-member-resources>. In addition, a Board Member Manual is in the development stage which will be electronic and in paper form.

District's Policy Manual

This was last fully reviewed/updated in May 2018 with several individual policy updates since that time. As staff is preparing to submit the District of Distinction application to the California Special Districts Association (CSDA), one of the checklist items is annual review of the agency's policies. Staff is in progress on determining the policies which are recommended for update and plans to bring that back to the Board with the plan for update in October.