



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

Wednesday, April 14, 2021 7:00pm  
Via Zoom Teleconference

Due to COVID-19, and in accordance with California Executive Orders N-29-20, the District Board meeting will not be physically open to the public and all Board Members will be teleconferencing into the meeting. To maximize public safety while still maintaining transparency and public access, members of the public can observe the meeting by attending the Zoom webinar (on the day and time of the meeting) and may provide public comment by sending comments to the Board President and Board Clerk via email at [public.comment@kensingtonfire.org](mailto:public.comment@kensingtonfire.org). Comments will then be read into the record, with a maximum allowance of 5 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 either via internet or telephone shall indicate their desire to speak. 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).

Any member of the public who needs special accommodations should email [public.comment@kensingtonfire.org](mailto: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).

Public comment will be taken on each agenda item. Each member of the public will be allotted the same maximum number of minutes to speak as set by the President before or during its consideration, 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)).

**Internet Address:**

<https://us06web.zoom.us/j/83315481628?pwd=Z0tttd05Wb0FaYU92VlpybmFoUHRRuQT09>

**Telephone Access:**

(669) 900-9128 or (346) 248-7799 or (253) 215-8782

**Webinar ID:** 833 1548 1628

**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 Nagel, Vice President Padian, Directors Dommer, Kosel, and Stein

**2. (7:01pm) PUBLIC COMMENT**

This place on the agenda is reserved for comments and inquiries from citizens and Board members concerning matters that do not otherwise appear on the agenda.

**3. (7:10pm) 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 on file in the Fire Protection District Administrative Office at 217 Arlington Avenue and are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, that item will be removed from the list of consent items and considered separately on the agenda. (Supporting material)

**a. Approval of Minutes** of the regular Board of Director's meeting of 03/10/2021 (Approve)

**b. Acceptance of Incident Activity Report** March 2021 (Accept)

**c. Approval of Monthly Transmittal** 04/14/2021 (Approve)

**d. Approval of Monthly Financial Reports** 03/31/2021 (Approve)

**4. (7:15pm) NEW BUSINESS**

**a. Fiscal Year 2019-2020 Audit** (Supporting Material)

Mann, Urrutia, Nelson, CPAs & Associates, LLP will present the Draft audit for the year ended June 30, 2020, to the Board for approval.

Action = Discussion and Approval of the Audit as Final and Accepted (Approve)

**b. Community Warning System Test**

Information will be presented on the pending *Community Warning System Test* scheduled for Sunday, May 2<sup>nd</sup>, 2021, 8AM

Action = Discussion and Direction to Staff as needed.

**c. Public Safety Building Renovation Recommendation** (Supporting Material)

Based on information and analysis presented in the 01/13/2021 regular Board meeting and the 03/25/2021 special joint Board meeting, staff recommends approval of a direction for the Public Safety Building Renovation project.

Action = Discuss and consider staff's recommendation to proceed with the development of a renovation strategy for the Public Safety Building to meet the current and future needs of the KFPD staff and services per concept diagrams presented in November 2019 for full Fire Department occupancy, re: attached documents. The approval will include directing the General Manager to obtain consultant proposals, as needed, for project design,

engineering, cost estimating, scheduling, etc, in order to propose future budget amendments to fund and proceed with the full scope of work. (Approve)

**d. Lease Negotiations and Options (Supporting Material)**

In order to benefit the KFPD mission by securing its current and future facility needs per Agenda Item 4c, above, the District should investigate potential lease options for the following reasons:

1. To provide for a temporary facility location for the District's services during renovation of the Public Safety Building;
2. To negotiate the KPPCSD lease-end transition in a manner that best supports the continuing needs of the public services provided by both the Fire and Police Departments to the residents of Kensington.

Action = Appoint the General Manager to be Lead Negotiator for the above purposes so that subsequent proposals may be brought to the Board and scheduled appropriately for review and modification/approval. (Approve)

**5. (9:20pm) FIRE CHIEF'S REPORT (Supporting Material)**

Action = Presentation/Discussion

**6. (9:25pm) GENERAL MANAGER'S REPORT (Supporting Material)**

Action = Presentation/Discussion

**7. (9:30pm) COMMITTEE & OUTSIDE AGENCY REPORTS**

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

**a. Emergency Preparedness Committee (Padian/Nagel) (Supporting Material)**

- i. EPC Mtg Minutes of February 25, 2021 (Approved by EPC & included for reference.)
- ii. EPC Mtg of March 25, 2021 (Verbal update)

**b. Finance Committee (Kosel/Nagel) (Supporting Material)**

- i. Action = Approve April 2, 2021 Finance Committee Meeting Minutes (Kosel/Nagel)

**c. Outside Agencies**

- i. Contra Costa Special Districts Association (Nagel)
- ii. State Professional Development and Membership Services Committees (Kosel)

**8. (10pm) ADJOURNMENT**

The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on May 12, 2021 at 7:00pm via Zoom Teleconference. The deadline for agenda items to be included in the Board packet is Wednesday, April 28, 2021 by 1:00pm. The deadline for agenda-related materials to be included in the Board Packet is Wednesday, May 5, 2021 by 1:00pm.

If you challenge a decision of the Board of Directors in court, you may be limited to raising only those issues you or someone else raised at the Board Meeting or in written correspondence delivered at, or prior to, the Board Meeting.



**KENSINGTON FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS REGULAR MEETING MINUTES**

**DATE/TIME:** March 10, 2021 / 7:00pm

**LOCATION:** Via Zoom

**PRESENT:** Directors: President Larry Nagel, Vice-President Kevin Padian, Director Don Dommer, Director Janice Kosel, Director Julie Stein  
Staff: GM Bill Hansell, Chief Michael Pigoni, Clerk Sasha Amiri-Nair

**1. CALL TO ORDER/ROLL CALL:**

President Nagel called the meeting to order at 7:01 p.m. The clerk called roll.

**2. PUBLIC COMMENT:**

There was no public comment.

**3. ADOPTION OF CONSENT ITEMS:**

<b>MOTION:</b> M/s Kosel/Padian: Approve Consent Items 3b – e.	
<b>VOTE:</b> Ayes: Kosel, Stein, Padian, Nagel - <b>Noes:</b> None <b>Absent:</b> Dommer	
Motion passed.	<b>Video Time Stamped: 3.40</b>

Director Stein pulled Item 3a.

**3a. APPROVAL OF MINUTES OF THE REGULAR MEETING OF FEBRUARY 10, 2021**

<b>MOTION:</b> M/s Kosel/Padian: Motion to accept the minutes as corrected.	
<b>VOTE:</b> Ayes: Kosel, Stein, Padian, Nagel - <b>Noes:</b> None <b>Absent:</b> Dommer	
Motion passed.	<b>Video Time Stamped: 5.30</b>

Director Stein mentioned the date and time were incorrect. They showed as February 20, and the meeting was on February 10. There were also a few misspellings with the resident's names and the law firm.

**NEW BUSINESS**

**4a. EMERGENCY PREPAREDNESS COORDINATOR:**

<b>MOTION:</b> M/s Padian/Kosel: Move to issue an RFP for consulting services to assist the KFPD General Manager with community emergency preparedness and to approve a budget amendment of \$17,000 for the remainder of FY2020-2021, with a commitment of \$100,000 for the pending FY2021-2022 budget, to fund the work.	
<b>VOTE:</b> Ayes: Dommer, Kosel, Stein, Padian, Nagel - <b>Noes:</b> None	
Motion passed unanimously.	<b>Video Time Stamped: 8.13</b>

GM Hansell reviewed the item and explained the Board recommended in the last meeting to have the committee and the GM talk to Chief Pignoni to look at options for having El Cerrito provide staffing to fill this position. The committee also looked into comps in surrounding areas to get a sense of the position's duties and roles. GM Hansell's recommendation to the Board would be for the District to move forward with the proposal but that the District contract with a consultant instead of creating a full-time staff position.

VP Padian supported GM Hansell's recommendation and thanked Chief Pignoni for getting back to the committee quickly.

Director Kosel pointed out on page 33, Item 10 states the coordinator will prepare budgets and oversee the expenditure of funds, combining both the EPC coordinator and the grant writer position. She stated that she views it as a future proposal because she is not inclined to continue funding this position for more than a year unless she sees dramatic results but suggests combining the two positions in the future.

Director Stein stated, based on Chief Pignoni's email, that it will be a sworn position, and the job description listed after his email shows it as non-sworn and asked which it would be. GM Hansell explained that the job description attachments are only examples of Emergency Coordinator job descriptions from other agencies.

Public comment was made by Maybury Benson and Catherine De Neergaard.

Director Stein stated the way she understands this is that there may have been different options to cast this as an open contract position. Still, you are proposing this as a request for proposals. She assumes that whoever reads the RFP will see a cap on \$100k/year funding, but typically a proposal includes a budget. She believes that whoever applies will provide a cost of their own manpower and any other supplies or operating expenses. She said it's a multifaceted thing instead of seeing a job opening and applying for the job and asked GM Hansell if this was his intention, and he answered yes. She also asked what his plan was to get this proposal out to the public. GM Hansell replied he would post it on the CSDA website and other local job postings.

Director Dommer joined the meeting at 7:35 p.m.

**4b. GRANT WRITER:**

<b>MOTION:</b> M/s Padian/Dommer: Approve the proposal to issue an RFP for consulting grant writer services to assist the KFPD General Manager with grant applications and to approve a budget amendment of \$8,500 for the remainder of FY2020-2021, with a commitment of \$50,000 for the pending FY2021-2022 budget, to fund the work.	
<b>VOTE:</b> Ayes: Dommer, Kosel, Stein, Padian, Nagel - <b>Noes:</b> None	
Motion passed unanimously.	<b>Video Time Stamped: 36.10</b>

GM Hansell explained this item was a recommendation to request proposals for a grant writer, interview potential candidates, develop a contract, and hire a consultant on a limited contract basis with a not to exceed amount of \$50k a year. This was a proposal that was suggested and developed by the priorities list that was approved and accepted by the Board in the February 10, 2021 Board meeting. He noted that the amount of \$50k for consulting services seems appropriate and would be able to coordinate with the Emergency Coordinator position and the EPC committee along with the PSB plan.

Public comment was made by Catherine de Neergaard.

**4c. LONG TERM FINANCIAL ADVISOR:**

GM Hansell explained this item had been in the meeting packet for February 10, but it had been postponed to this meeting. His recommendation was to hold off on this item until the EPC position and or the grant writer positions were filled to see where they were in the budget and see which direction the Board decided to go with the Public Safety Building. He confirmed no action was recommended, just a proposal he was suggesting.

VP Padian stated he was fine to postpone the item but would like to revisit this and get someone on board as soon as possible.

Director Stein agreed this item should be postponed. She thinks it's important to have a strategic planning session. If you hire a financial planner, they want to know your goals. Without the District having a strategic plan, a position like this would be most effective when the District had a good sense of direction of what major capital projects the District would like to undertake.

President Nagel agreed with Director Stein. The District needs a strategic plan to come up with a financial plan. He thinks the Board should work on a strategic plan in either a special session or an upcoming Board meeting.

VP Padian thinks it should be done altogether to see what you have, know what you want, and then see what you can do.

Director Kosel thinks they should take care of the PSB first before moving forward, and Padian disagreed, saying they already have a limit on the building. They know what they are allowed to spend and cannot go over what the state allows. Stein responded that is only the case if they renovate within the existing footprint.

## 5. FIRE CHIEF'S REPORT:

Chief Pigoni reviewed the incident reports and calls that came in for the month. He discussed vegetation management and its dry season so far, so the department will start its annual vegetation inspection process earlier this year to beat the potential critical time period. They have mailed out courtesy letters regarding property owners and their possibility of abatement issues. The old engine was offered at \$75,500 and went to the Cordelia Fire District. The department is continuing to assist with COVID-19 vaccine clinics until the end of the month. He mentioned the state audit report on the city would be coming out this week and if anyone had any questions or concerns about the report, please contact him.

## 6. GENERAL MANAGER'S REPORT:

GM Hansell reviewed the report and highlighted the important items. The first item was the joint meeting scheduled for March 25. He spoke with Mallory Cusenbery with RDC to update what the District was doing and whether their services would be needed for the joint meeting. He spent time working with Maze, working with a new accountant at a lower hourly rate, and keeping track of the amount of money spent on accounting. The FY 2019/20 audit will be presented at the April 14 meeting, and it will be previewed at the Finance committee meeting on April 2<sup>nd</sup> at 10 a.m. He submitted a local hazard mitigation planning letter, applying for the CalOES and FEMA grant, and reminded the Board that Form 700's are due April 1.

Director Stein stated many people in town did not know about the joint meeting and asked if he would be making any public announcements more than the minimum required. GM Hansell responded he would.

Public comment was made by David Spath and Danielle Madugo.

## 7. COMMITTEE & OUTSIDE AGENCY REPORTS

- a. **Emergency Preparedness Committee:** VP Padian gave his report and mentioned a resident brought up the idea for evacuation signs at the intersection of Sunset and Arlington and was working with the Police Dept. to have them done. Director Stein mentioned having the phone number on a sticker that goes on the back of your cell phone was a great idea and made a lot of sense. Padian responded they were still working on the project as mailing and sticker costs were higher than expected.
- b. **Finance Committee:** Director Kosel gave an update and confirmed counsel reduced their charges by the amount considered unauthorized and about \$6,000 was related to a public information request.

<b>MOTION:</b> M/s Dommer/Stein: Approve to approve December 4 Special Meeting Minutes.
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<b>VOTE:</b> Ayes: Dommer, Stein - <b>Noes:</b> None
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Motion passed unanimously.
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<b>Video Time Stamped: 1.33.25</b>
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**c. Outside Agencies:**

- i. Contra Costa Special District's Association:** President Nagel reported the next meeting would be on March 15<sup>th</sup> and the guest speaker will be the Director from Contra Costa Airports Special Districts.
- ii. State Professional Development and Membership Services Committees:** Director Kosel had no report out.

**ADJOURNMENT:** The meeting adjourned at 8:36 p.m.

MINUTES PREPARED BY: Sasha Amiri-Nair

These minutes were approved at the regular Board Meeting of the Kensington Fire Protection District on \_\_\_\_\_.

Attest:

\_\_\_\_\_  
Board Secretary





# EL CERRITO-KENSINGTON FIRE DEPARTMENT

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[www.el-cerrito.org](http://www.el-cerrito.org)



April 6, 2021

**TO:** Kensington Fire Protection District Board Members

**FROM:** Michael Pigoni: Fire Chief

**RE:** **Incident Activity Reports for the Month of March 2021**

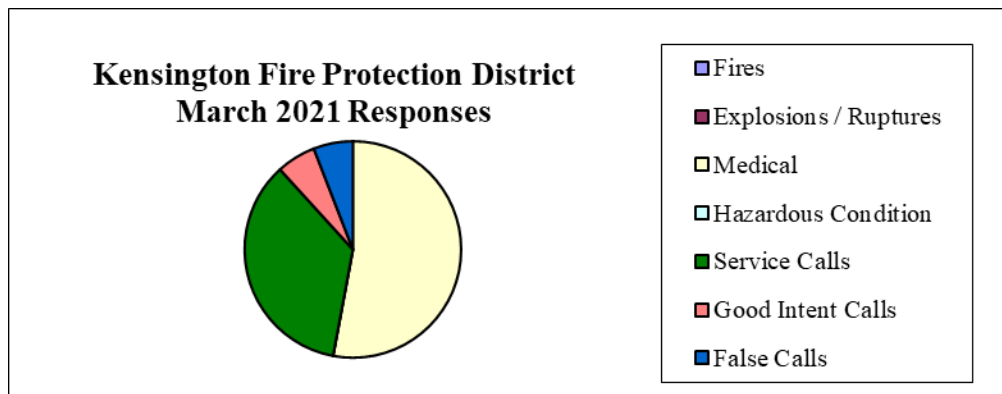
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There were 34 incidents that occurred during the month of March in the community of Kensington. This is an increase of 8 calls over the previous month. Please see the attached “Incident Log” for the dates and times, locations, and incident type for these calls that the Fire Department responded to this past month. During this same time, Engine 165 responded to a total of 53 calls which is an increase of 5 over the previous month.

There were no fires or significant calls resulting in property loss during the month of March although there was a significant increase in medical emergencies and public assists. This is partial due to three extra days in March than in February.

The chart below is broken down into 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 and the percentage of the total calls for each type for all the responses in the community of Kensington

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentages</u>
<b>1: Fires</b>	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	0	0.00%
<b>2: Explosions / Ruptures</b>	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
<b>3: Medical</b>	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	18	52.94%
<b>4: Hazardous Condition</b>	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	0	0.00%
<b>5: Service Calls</b>	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	12	35.29%
<b>6: Good Intent Calls</b>	<i>(Cancelled En Route, Wrong Location)</i>	2	5.88%
<b>7: False Calls</b>	<i>(Wrong Company/Unit Dispatched)</i>	2	5.88%
<b>Totals</b>		<b>34</b>	<b>100.00%</b>



## Kensington Fire Protection District Community Response Log for March 2021

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	0021022554	02-Mar-21 14:22:12	Marchant CT	Kensington	E165	743
2	0021022710	02-Mar-21 23:15:51	Coventry RD	Kensington	E165	553
3	0021022873	03-Mar-21 11:30:32	Franciscan WAY	Kensington	E165	321
4	0021023070	03-Mar-21 22:02:57	Purdue AVE	Kensington	E165	5000
5	0021023148	04-Mar-21 07:26:47	Arlington AVE	Kensington	E165	550
6	0021023389	04-Mar-21 17:54:12	Trinity AVE	Kensington	E165	321
7	0021023432	04-Mar-21 20:12:42	Ocean View AVE	Kensington	E165	321
8	0021023627	05-Mar-21 10:36:48	Coventry RD	Kensington	E171	321
9	0021024288	07-Mar-21 09:30:32	Trinity AVE	Kensington	E165	321
10	0021024294	07-Mar-21 09:55:17	Highgate CT	Kensington	E165	321
11	0021024585	08-Mar-21 06:18:01	Rincon RD	Kensington	E165	321
12	0021025420	10-Mar-21 11:29:55	Cambridge AVE	Kensington	E165	321
13	0021025636	10-Mar-21 22:56:08	Trinity AVE	Kensington	E165	550
14	0021026505	13-Mar-21 10:48:00	Yale AVE	Kensington	E365	5000
15	0021026506	13-Mar-21 10:52:14	Eldridge CT	Kensington	E171	5000
16	0021026550	13-Mar-21 13:07:19	Edgecroft RD	Kensington	E165	520
17	0021026634	13-Mar-21 18:55:53	Purdue AVE	Kensington	E165	321
18	0021026821	14-Mar-21 10:53:51	Highgate CT	Kensington	E165	321
19	0021026943	14-Mar-21 18:52:14	Kerr AVE	Kensington	E172	321
20	0021027194	15-Mar-21 13:21:36	Columbia AVE	Kensington	E172	611M
21	0021028093	18-Mar-21 07:44:15	Rugby AVE	Kensington	E165	611X
22	0021028806	20-Mar-21 06:32:21	Cowper AVE	Kensington	E165	5000
23	0021029019	20-Mar-21 18:25:31	Columbia AVE	Kensington	E165	321
24	0021029229	21-Mar-21 10:26:57	Arlmont DR	Kensington	E165	5000
25	0021029461	22-Mar-21 01:50:50	Amherst AVE	Kensington	E165	321
26	0021029658	22-Mar-21 14:22:34	Vassar AVE	Kensington	E172	321
27	0021030188	23-Mar-21 21:35:12	Coventry RD	Kensington	E165	550
28	0021030340	24-Mar-21 08:59:13	Willamette AVE	Kensington	E165	321
29	0021031720	27-Mar-21 16:26:05	Avon RD	Kensington	E165	5000
30	0021031856	27-Mar-21 23:43:35	Norwood AVE	Kensington	E165	743

31	0021032141	28-Mar-21 19:24:02	Franciscan WAY	Kensington	E165	321
32	0021032478	29-Mar-21 15:46:21	Arlington AVE	Kensington	E165	321
33	0021032726	30-Mar-21 10:36:50	Highland BLVD	Kensington	E172	5000
34	0021033307	31-Mar-21 19:48:43	Stanford AVE	Kensington	E165	321

**Type Series**

**Description**

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

## Kensington Fire Protection District Engine 65 Response Log for March 2021

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	0021022201	01-Mar-21 14:38:19	Lexington AVE	El Cerrito	E165	5000
2	0021022554	02-Mar-21 14:22:12	Marchant CT	Kensington	E165	743
3	0021022710	02-Mar-21 23:15:51	Coventry RD	Kensington	E165	553
4	0021022873	03-Mar-21 11:30:32	Franciscan WAY	Kensington	E165	321
5	0021022922	03-Mar-21 13:12:00	Seaview DR	El Cerrito	E165	321
6	0021023070	03-Mar-21 22:02:57	Purdue AVE	Kensington	E165	5000
7	0021023148	04-Mar-21 07:26:47	Arlington AVE	Kensington	E165	550
8	0021023338	04-Mar-21 16:20:53	San Pablo AVE	El Cerrito	E165	611
9	0021023389	04-Mar-21 17:54:12	Trinity AVE	Kensington	E165	321
10	0021023432	04-Mar-21 20:12:42	Ocean View AVE	Kensington	E165	321
11	0021024288	07-Mar-21 09:30:32	Trinity AVE	Kensington	E165	321
12	0021024294	07-Mar-21 09:55:17	Highgate CT	Kensington	E165	321
13	0021024412	07-Mar-21 16:11:44	0 Wildcat Canyon RD	Orinda	E165	611R
14	0021024585	08-Mar-21 06:18:01	Rincon RD	Kensington	E165	321
15	0021024933	09-Mar-21 06:06:42	Carmel AVE	El Cerrito	E165	5000
16	0021025328	10-Mar-21 05:59:44	Carmel AVE	El Cerrito	E165	5000
17	0021025368	10-Mar-21 08:49:22	Norvell ST	El Cerrito	E165	550
18	0021025420	10-Mar-21 11:29:55	Cambridge AVE	Kensington	E165	321
19	0021025636	10-Mar-21 22:56:08	Trinity AVE	Kensington	E165	550
20	0021025882	11-Mar-21 16:35:07	Fairmount AVE	El Cerrito	E165	400
21	0021026505	13-Mar-21 10:48:00	Yale AVE	Kensington	E165	5000
22	0021026506	13-Mar-21 10:52:14	Eldridge CT	Kensington	E165	5000
23	0021026515	13-Mar-21 11:12:55	Shevlin DR	El Cerrito	E365	321
24	0021026550	13-Mar-21 13:07:19	Edgecroft RD	Kensington	E165	520
25	0021026634	13-Mar-21 18:55:53	Purdue AVE	Kensington	E165	321
26	0021026821	14-Mar-21 10:53:51	Highgate CT	Kensington	E165	321
27	0021026941	14-Mar-21 18:41:11	San Carlos AVE	El Cerrito	E165	321
28	0021026956	14-Mar-21 19:28:23	Terrace DR	El Cerrito	E165	700
29	0021026959	14-Mar-21 19:40:46	Carmel AVE	El Cerrito	E165	745
30	0021027759	17-Mar-21 07:57:34	Terrace DR	El Cerrito	E165	700

31	0021027819	17-Mar-21 11:28:52	Fairmount AVE	El Cerrito	E165	611M
32	0021027976	17-Mar-21 19:01:23	El Cerrito PLZ	El Cerrito	E165	744
33	0021028093	18-Mar-21 07:44:15	Rugby AVE	Kensington	E165	611X
34	0021028551	19-Mar-21 11:19:40	Tulare AVE	El Cerrito	E165	321
35	0021028559	19-Mar-21 11:54:29	Navellier ST	El Cerrito	E165	321
36	0021028806	20-Mar-21 06:32:21	Cowper AVE	Kensington	E165	5000
37	0021028842	20-Mar-21 08:29:32	Colusa AVE	El Cerrito	E165	611M
38	0021029019	20-Mar-21 18:25:31	Columbia AVE	Kensington	E165	321
39	0021029217	21-Mar-21 09:30:44	Leneve PL	El Cerrito	E165	553
40	0021029229	21-Mar-21 10:26:57	Arlmont DR	Kensington	E165	5000
41	0021029296	21-Mar-21 14:22:19	Grizzly Peak BLVD	Orinda	E165	611T
42	0021029461	22-Mar-21 01:50:50	Amherst AVE	Kensington	E165	321
43	0021030169	23-Mar-21 20:48:09	Shevlin DR	El Cerrito	E165	321
44	0021030188	23-Mar-21 21:35:12	Coventry RD	Kensington	E165	550
45	0021030340	24-Mar-21 08:59:13	Willamette AVE	Kensington	E165	321
46	0021031720	27-Mar-21 16:26:05	Avon RD	Kensington	E165	5000
47	0021031856	27-Mar-21 23:43:35	Norwood AVE	Kensington	E165	743
48	0021032141	28-Mar-21 19:24:02	Franciscan WAY	Kensington	E165	321
49	0021032321	29-Mar-21 08:26:06	El Cerrito PLZ	El Cerrito	E165	743
50	0021032478	29-Mar-21 15:46:21	Arlington AVE	Kensington	E165	321
51	0021032656	30-Mar-21 06:58:05	Carmel AVE	El Cerrito	E165	5000
52	0021032703	30-Mar-21 09:43:40	Avila PL	El Cerrito	E165	321
53	0021033307	31-Mar-21 19:48:43	Stanford AVE	Kensington	E165	321

**Type Series**

**Description**

**100**

*(Structure, Trash, Vehicle, Vegetation Fire)*

**200**

*(Over Pressure/Ruptures Explosions, Bombs)*

**300**

*(EMS, Vehicle Accidents, Extrication, Rescue)*

**400**

*(Chemical Spills, Leaks, Down power Lines)*

**500**

*(Distress, Water/ Smoke/Odor Problems, Public Assists)*

**600**

*(Cancelled En Route, Wrong Location)*

**700**

*(Wrong Company/Unit Dispatched)*

TO: Auditor Controller of Contra Costa County:

TRANSMITTAL - APPROVAL

**ITEM 3C**

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 :** 4/14/2021  
**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
	AllStar Fire Equipment Inc.	3/15/2021	211503/ Capital Expense (Components for New Engine)	7840	2490						6,357.98
50151	El Cerrito	4/1/2021	April 2021	7840	2328						293,181.22
50147	KFPD Revolving Fund	4/14/2021	Reimburse Revolving fund	7840	2490						41,971.31
<b>TOTAL</b>											<b><u>341,510.51</u></b>

Kensington FPD Approval

Kensington Fire Protection District  
 Checking Account Replenishment  
 April 14,2021

Transactions:

Payee	Date	Expenses	Description	
AT&T	03/01/2021	\$ 1,041.32	Telephone	x
VSP	03/02/2021	\$ 323.10	VSP Payment	x
PG&E	03/02/2021	\$ 1,054.23	Electric Service	x
Hostgator.co	03/03/2021	\$ 107.40	Annual Fee for Website Domain	x
CalPERS	03/04/2021	\$ 6,373.89	Retiree Health	x
Fed/State/Heartland Payroll	03/05/2021	\$ 2,547.74	Payroll Tax Withholding/Processing	x
A Shaghayegh / W Hansell	03/05/2021	\$ 4,296.42	Payroll	x
Google Suite	03/05/2021	\$ 72.63	Email Service	x
Fed/State/Heartland Payroll	03/05/2021	\$ 755.21	Payroll Tax Withholding/Processing	x
William Hansal	03/05/2021	\$ 1,397.79	Payroll-Reimbursement	x
Copy Central Berkely	03/08/2021	\$ 134.96	BOD Mtg packet copies	x
Zoom	03/08/2021	\$ 40.00	Zoom Payment	x
CalPERS	03/09/2021	\$ 952.08	Retiree Health	x
Stapels	03/10/2021	\$ 752.94	Printer/Scanner Purchase	x
DocuSign	03/22/2021	\$ 300.00	DocuSign Payment	x
Mattress Firm	03/22/2021	\$ 5,446.44	Mattresses Purchase	x
A Shaghayegh / W Hansell	03/22/2021	\$ 4,372.93	Payroll Tax Withholding/Processing	x
Fed/State/Heartland Payroll	03/22/2021	\$ 2,796.53	Payroll Tax Withholding/Processing	x
COMCAST	03/22/2021	\$ 144.87	Internet	x
Crashplan.com	03/24/2021	\$ 9.99	Monthly Payment for Cloud Backup	x
PG&E	03/25/2021	\$ 329.37	Gas Service	x
Zoom	03/26/2021	\$ 38.71	Zoom Payment	x
AT&T	03/30/2021	\$ 1,041.32	Telephone	x
PG&E	03/30/2021	\$ 1,189.55	Electric Service	x
CalPERS	04/05/2021	\$ 6,373.89	Retiree Health	x
Google Suite	04/05/2021	\$ 78.00	Internet	x
				x
Net Withdrawals for Replenshment		\$ 41,971.31		
		\$ -		
Replenishment Adjusted for Monthly Bills		\$ 41,971.31		

**Kensington Fire Protection District  
Cash and Investment Balance Sheet  
As of March 31, 2021**

**ITEM 3D**

**Current Cash and Investments**

<b>Cash Balance</b>		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	114,483.19	Bank Balance as of 03/31/2021, Pending Reconciliations
General Fund	518,489.64	Balance as of 03/31/2021, Pending Reconciliations
Special Tax Fund	114,594.45	Balance as of 03/31/2021
Capital Fund	17,449.95	Balance as of 03/31/2021
<b>Total Cash Balance</b>	<b>765,217.23</b>	
<b>Investments</b>		
Capital Replacement Funds	1,854,119.39	Balance as of 03/31/2021, Pending Reconciliations
Fire Protection Contract Reserves	3,229,642.67	Balance as of 03/31/2021
E/C Contract Recon Reserves	409,043.34	Balance as of 03/31/2021
Investments - Other	1,925,809.00	Balance as of 03/31/2021, Pending Reconciliations
<b>Total Investments</b>	<b>7,418,614.40</b>	
<b>Total Current Cash and Investments</b>	<b>8,183,831.63</b>	



## Kensington Fire Protection District Profit & Loss Prev Year Comparison

July 2020 through March 2021

Accrual Basis

	Jul '20 - Mar 21	Jul '19 - Mar 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,466,620.55	4,256,238.60	210,381.95	4.9%
Special Taxes	200,685.70	200,652.50	33.20	0.0%
Other Tax Income	12,250.32	12,508.80	-258.48	-2.1%
Lease Agreement	27,452.25	27,452.25	0.00	0.0%
Interest Income	58,009.21	75,421.72	-17,412.51	-23.1%
Salary Reimbursement Agreement	0.00	22,760.68	-22,760.68	-100.0%
Salary Reimb Agreement Recon(s)	0.00	299.97	-299.97	-100.0%
Miscellaneous Income	82,963.48	1,610.24	81,353.24	5,052.2%
<b>Total Income</b>	<b>4,847,981.51</b>	<b>4,596,944.76</b>	<b>251,036.75</b>	<b>5.5%</b>
<b>Expense</b>				
<b>Staff</b>				
Wages	110,796.06	33,278.00	77,518.06	232.9%
Longevity Pay	0.00	1,000.00	-1,000.00	-100.0%
Overtime Wages	0.00	5,327.47	-5,327.47	-100.0%
Vacation Wages	0.00	15,713.82	-15,713.82	-100.0%
Medical/dental ins compensation	1,397.79	3,920.00	-2,522.21	-64.3%
Retirement Contribution	0.00	2,621.96	-2,621.96	-100.0%
Payroll Taxes	10,863.60	4,201.71	6,661.89	158.6%
Workers Compensation/Life Ins	1,597.87	1,497.52	100.35	6.7%
Payroll Processing	1,365.78	871.49	494.29	56.7%
<b>Total Staff</b>	<b>126,021.10</b>	<b>68,431.97</b>	<b>57,589.13</b>	<b>84.2%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	0.00	0.00	0.00	0.0%
Delta Dental	0.00	0.00	0.00	0.0%
Vision Care	0.00	0.00	0.00	0.0%
CalPERS Settlement	7,616.64	0.00	7,616.64	100.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>7,616.64</b>	<b>0.00</b>	<b>7,616.64</b>	<b>100.0%</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	23,620.00	5,323.80	18,296.20	343.7%
Actuarial Valuation	5,600.00	2,900.00	2,700.00	93.1%
Audit	10,000.00	16,000.00	-6,000.00	-37.5%
Bank Fee	0.00	25.00	-25.00	-100.0%
Contra Costa County Expenses	33,603.91	36,351.11	-2,747.20	-7.6%
EI Cerrito Contract Fee	2,422,232.01	2,275,173.61	147,058.40	6.5%
EI Cerrito Reconciliation(s)	226,604.65	102,750.03	123,854.62	120.5%
IT Services and Equipment	9,161.78	107.40	9,054.38	8,430.5%
Fire Abatement Contract	2,450.00	0.00	2,450.00	100.0%
Fire Engineer Plan Review	972.00	698.66	273.34	39.1%
RGS Contract	0.00	177,205.54	-177,205.54	-100.0%
Risk Management Insurance	0.00	13,385.00	-13,385.00	-100.0%
LAFCO Fees	2,293.70	2,548.19	-254.49	-10.0%
Legal Fees	43,763.35	33,192.18	10,571.17	31.9%
BHI/GM Recruitment	14,400.00	0.00	14,400.00	100.0%
Temporary Services	8,782.85	0.00	8,782.85	100.0%
Polygon Study	0.00	5,000.00	-5,000.00	-100.0%
RFP Consultant	0.00	15,045.84	-15,045.84	-100.0%
Traffic Study	0.00	13,890.00	-13,890.00	-100.0%
Professional Fees	0.00	2,260.00	-2,260.00	-100.0%
Website Development/Maintenance	1,640.00	1,151.74	488.26	42.4%
Wildland Vegetation Mgmt	0.00	6,300.00	-6,300.00	-100.0%
<b>OUTSIDE PROFESSIONAL SERVICES - Ot...</b>	<b>5,600.84</b>	<b>0.00</b>	<b>5,600.84</b>	<b>100.0%</b>
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>2,810,725.09</b>	<b>2,709,308.10</b>	<b>101,416.99</b>	<b>3.7%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	3,090.00	10,730.13	-7,640.13	-71.2%
Open Houses	0.00	1,125.25	-1,125.25	-100.0%
Community Shredder	0.00	1,619.38	-1,619.38	-100.0%
DFSC Matching Grants	24,000.00	0.00	24,000.00	100.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>27,090.00</b>	<b>13,474.76</b>	<b>13,615.24</b>	<b>101.0%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	0.00	3,879.05	-3,879.05	-100.0%
<b>Office</b>				
Office Expense	5,183.04	1,033.79	4,149.25	401.4%
Office Supplies	134.00	1,480.99	-1,346.99	-91.0%
Telephone	10,748.70	7,787.98	2,960.72	38.0%
Office- Other	317.83	418.81	-100.98	-24.1%
Office - Other	63.83	80.00	-16.17	-20.2%
<b>Total Office</b>	<b>16,447.40</b>	<b>10,801.57</b>	<b>5,645.83</b>	<b>52.3%</b>
Election	4,990.83	0.00	4,990.83	100.0%
Firefighter's Apparel & PPE	1,187.00	0.00	1,187.00	100.0%
Firefighters' Expenses	0.00	31.14	-31.14	-100.0%
Staff Appreciation	1,247.03	1,017.12	229.91	22.6%
Memberships	7,753.00	8,527.00	-774.00	-9.1%

04/08/21

## Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July 2020 through March 2021

	Jul '20 - Mar 21	Jul '19 - Mar 20	\$ Change	% Change
<b>Building Maintenance</b>				
Needs Assess/Feasibility Study	31,584.25	50,124.41	-18,540.16	-37.0%
Gardening service	2,275.00	650.00	1,625.00	250.0%
Building alarm	1,494.44	1,615.81	-121.37	-7.5%
Medical Waste Disposal	4,289.40	4,758.50	-469.10	-9.9%
Janitorial Service	945.00	1,050.00	-105.00	-10.0%
Miscellaneous Maint.	23,933.94	15,558.25	8,375.69	53.8%
<b>Total Building Maintenance</b>	64,522.03	73,756.97	-9,234.94	-12.5%
<b>Building Utilities/Service</b>				
Gas and Electric	9,091.35	5,149.94	3,941.41	76.5%
Water/Sewer	1,142.79	1,082.86	59.93	5.5%
<b>Total Building Utilities/Service</b>	10,234.14	6,232.80	4,001.34	64.2%
<b>Total DISTRICT ACTIVITIES</b>	106,381.43	104,245.65	2,135.78	2.1%
Contingency	0.00	1,767.50	-1,767.50	-100.0%
<b>Total Expense</b>	3,077,834.26	2,897,227.98	180,606.28	6.2%
<b>Net Ordinary Income</b>	1,770,147.25	1,699,716.78	70,430.47	4.1%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfers In - Capital	0.00	-2,621.54	2,621.54	100.0%
Transfers In - General	0.00	23,510.99	-23,510.99	-100.0%
<b>Total Other Income</b>	0.00	20,889.45	-20,889.45	-100.0%
<b>Other Expense</b>				
Transfers Out - Capital	0.00	23,510.99	-23,510.99	-100.0%
Transfers Out - General	0.00	-2,621.54	2,621.54	100.0%
<b>Total Other Expense</b>	0.00	20,889.45	-20,889.45	-100.0%
<b>Net Other Income</b>	0.00	0.00	0.00	0.0%
<b>Net Income</b>	<b>1,770,147.25</b>	<b>1,699,716.78</b>	<b>70,430.47</b>	<b>4.1%</b>

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

July 2020 through March 2021

	<u>Jul '20 - Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,466,620.55	4,469,616.42	-2,995.87	99.93%
Special Taxes	200,685.70	200,685.70	0.00	100.0%
Other Tax Income	12,250.32	25,250.00	-12,999.68	48.52%
Lease Agreement	27,452.25	36,603.00	-9,150.75	75.0%
Interest Income	58,009.21	121,800.00	-63,790.79	47.63%
Miscellaneous Income	82,963.48	0.00	82,963.48	100.0%
<b>Total Income</b>	<u>4,847,981.51</u>	<u>4,853,955.12</u>	<u>-5,973.61</u>	<u>99.88%</u>
<b>Expense</b>				
<b>Staff</b>				
Wages	110,796.06	155,892.00	-45,095.94	71.07%
Medical/dental ins compensation	1,397.79	6,000.00	-4,602.21	23.3%
Payroll Taxes	10,863.60	12,151.32	-1,287.72	89.4%
Workers Compensation/Life Ins	1,597.87	1,900.00	-302.13	84.1%
Payroll Processing	1,365.78	1,669.68	-303.90	81.8%
<b>Total Staff</b>	<u>126,021.10</u>	<u>177,613.00</u>	<u>-51,591.90</u>	<u>70.95%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	7,616.64	11,425.00	-3,808.36	66.67%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>7,616.64</u>	<u>11,425.00</u>	<u>-3,808.36</u>	<u>66.67%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	23,620.00	33,600.00	-9,980.00	70.3%
Actuarial Valuation	5,600.00	5,600.00	0.00	100.0%
Audit	10,000.00	17,500.00	-7,500.00	57.14%
Contra Costa County Expenses	33,603.91	38,759.00	-5,155.09	86.7%
El Cerrito Contract Fee	2,422,232.01	3,229,643.00	-807,410.99	75.0%
El Cerrito Reconciliation(s)	226,604.65	288,532.00	-61,927.35	78.54%
Emergency Preparedness Coordinator	0.00	17,000.00	-17,000.00	0.0%
IT Services and Equipment	9,161.78	17,480.00	-8,318.22	52.41%
Fire Abatement Contract	2,450.00	2,450.00	0.00	100.0%
Fire Engineer Plan Review	972.00	2,060.00	-1,088.00	47.18%
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	0.00	14,420.00	-14,420.00	0.0%
LAFCO Fees	2,293.70	2,294.00	-0.30	99.99%
Legal Fees	43,763.35	55,000.00	-11,236.65	79.57%
PSB Consultant	0.00	30,000.00	-30,000.00	0.0%
BHI/GM Recruitment	14,400.00	14,400.00	0.00	100.0%
Temporary Services	8,782.85	9,000.00	-217.15	97.59%
Website Development/Maintenance	1,640.00	2,740.00	-1,100.00	59.85%
Wildland Vegetation Mgmt	0.00	7,600.00	-7,600.00	0.0%
<b>OUTSIDE PROFESSIONAL SERVICES - Other</b>	<u>5,600.84</u>	<u>7,500.00</u>	<u>-1,899.16</u>	<u>74.68%</u>
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<u>2,810,725.09</u>	<u>3,810,578.00</u>	<u>-999,852.91</u>	<u>73.76%</u>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	3,090.00	17,000.00	-13,910.00	18.18%

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

July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	3,500.00	-3,500.00	0.0%
Open Houses	0.00	1,800.00	-1,800.00	0.0%
Community Shredder	0.00	3,200.00	-3,200.00	0.0%
DFSC Matching Grants	24,000.00	24,000.00	0.00	100.0%
Firesafe Planting Grants	0.00	3,000.00	-3,000.00	0.0%
Community Sandbags	0.00	1,500.00	-1,500.00	0.0%
Volunteer Appreciation	0.00	1,500.00	-1,500.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>27,090.00</b>	<b>58,000.00</b>	<b>-30,910.00</b>	<b>46.71%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	0.00	10,000.00	-10,000.00	0.0%
<b>Office</b>				
Office Expense	5,183.04	2,958.00	2,225.04	175.22%
Office Supplies	134.00	2,856.00	-2,722.00	4.69%
Telephone	10,748.70	18,000.00	-7,251.30	59.72%
Office- Other	317.83	500.00	-182.17	63.57%
Office - Other	63.83	0.00	63.83	100.0%
<b>Total Office</b>	<b>16,447.40</b>	<b>24,314.00</b>	<b>-7,866.60</b>	<b>67.65%</b>
Election	4,990.83	4,000.00	990.83	124.77%
Firefighter's Apparel & PPE	1,187.00	1,650.00	-463.00	71.94%
Firefighters' Expenses	0.00	3,250.00	-3,250.00	0.0%
Staff Appreciation	1,247.03	1,750.00	-502.97	71.26%
Memberships	7,753.00	8,720.00	-967.00	88.91%
<b>Building Maintenance</b>				
Needs Assess/Feasibility Study	31,584.25	30,000.00	1,584.25	105.28%
Gardening service	2,275.00	6,000.00	-3,725.00	37.92%
Building alarm	1,494.44	840.00	654.44	177.91%
Medical Waste Disposal	4,289.40	8,400.00	-4,110.60	51.06%
Janitorial Service	945.00	1,260.00	-315.00	75.0%
Miscellaneous Maint.	23,933.94	23,850.00	83.94	100.35%
<b>Total Building Maintenance</b>	<b>64,522.03</b>	<b>70,350.00</b>	<b>-5,827.97</b>	<b>91.72%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	9,091.35	11,130.00	-2,038.65	81.68%
Water/Sewer	1,142.79	2,520.00	-1,377.21	45.35%
<b>Total Building Utilities/Service</b>	<b>10,234.14</b>	<b>13,650.00</b>	<b>-3,415.86</b>	<b>74.98%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>106,381.43</b>	<b>137,684.00</b>	<b>-31,302.57</b>	<b>77.27%</b>
Contingency	0.00	25,000.00	-25,000.00	0.0%
<b>Total Expense</b>	<b>3,077,834.26</b>	<b>4,220,300.00</b>	<b>-1,142,465.74</b>	<b>72.93%</b>
<b>Net Ordinary Income</b>	<b>1,770,147.25</b>	<b>633,655.12</b>	<b>1,136,492.13</b>	<b>279.36%</b>
	<b><u>1,770,147.25</u></b>	<b><u>633,655.12</u></b>	<b><u>1,136,492.13</u></b>	<b><u>279.36%</u></b>

**Kensington Fire Protection District**

**Trial Balance**

As of March 31, 2021

04/06/21

Accrual Basis

	Mar 31, 21	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund	240,970.03	
General Fund	79,226.07	
Special Tax Fund	114,594.45	
Capital Fund	17,449.95	
Grants Receivable	0.00	
Accounts Receivable - Year End	112,644.40	
Due from County for Reimb.	0.00	
Due From Other Funds	0.00	
Accounts Receivable	6,154.95	
Interest Receivable	40,854.42	
Advance on Taxes	2,200,789.36	
Advance on Supplemental Taxes	56,078.10	
KPPCSD Note Receivable	0.00	
E/C Salary Reimbursement Receiv	0.00	
Undeposited Funds	0.00	
Deposits on Fixed Assets	220,000.00	
Prepaid Services - EC		2,422,231.94
Prepaid Exp.	7,754.69	
Prepaid CERBT - Retiree Trust	327,067.04	
Investments	180,186.88	
Investments:Capital Replacement Funds	3,804,608.80	
Investments:Fire Protect. Contract Reserves	3,229,642.67	
Investments:E/C Contract Recon Reserves	409,043.34	
Land	5,800.00	
Equipment	1,487,223.95	
Accumulated Depreciation-Equip		920,240.15
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,141,261.00
Water System Improvements	0.00	
Current Capital Outlay:Engine Defibrillators	0.00	
Current Capital Outlay:Public Education	0.00	
Current Capital Outlay:Water System Cistern	0.00	
Current Capital Outlay:Engine	0.00	
Current Capital Outlay:P/S Building Repair/Replace	0.00	
Current Capital Outlay:P/S Bldg Bay Doors	0.00	
Current Capital Outlay:Bay Lighting	0.00	
Current Capital Outlay:Computers/Computerized Equip.	0.00	
Current Capital Outlay:Office Equipment-Copier	0.00	
Current Capital Outlay:P/S Building - MCI Fund	0.00	
Current Capital Outlay:EBRICS Radios	0.00	
Current Capital Outlay:FF High Band Radios	0.00	
Current Capital Outlay:B/C Command Vehicle	59,863.07	
Current Capital Outlay:Thermal Imager	0.00	
Current Capital Outlay:Water System Improvements	0.00	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	105.00	
Current Capital Outlay:Apparatus Bay Construction	0.00	
Current Capital Outlay:Holmatro Tool	0.00	
Current Capital Outlay:Computers/Furniture	0.00	
Current Capital Outlay:Type III Engine	357,643.41	
Prop 1A Loan - State of CA	0.00	
Suspense	0.00	
Due to Revolving Acct - Gen Fnd		4,871.33
Due to Other - Issued by CCC		78,362.60
Due To Other Funds	118.00	
Accounts Payable	46,250.48	
Accrued Salary Reimb Income-EC	0.00	
Surety Bond Claim Held	0.00	
EI Cerrito Service Contract Pay	2,422,232.01	
Wages & PR Taxes Payable		6,585.09
Deferred Comp Payable	0.00	
KPPCSD MCI Deposit Payable	0.00	

**Kensington Fire Protection District**

**Trial Balance**

As of March 31, 2021

04/06/21

Accrual Basis

	Mar 31, 21	
	Debit	Credit
Deferred Inflow of Resources		9,731.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		28,562.56
GASB 45 Accrual	0.00	
Postretirement Health Ben Liab	19,125.56	
Postretirement Health Ben-Prior	0.00	
Fund Equity - General		3,889,496.00
Fund Equity - Capital Projects		3,213,698.00
Fund Equity - Special Revenue		109,075.00
Fund Equity - Gen Fixed Asset		2,212,892.01
Fund Equity		1,610,156.38
Opening Bal Equity	0.00	
Property Taxes		4,466,620.55
Special Taxes		200,685.70
Other Tax Income		12,250.32
Lease Agreement		27,452.25
Interest Income		58,009.21
Miscellaneous Income		82,963.48
Staff	69.57	
Staff:Wages	110,796.06	
Staff:Medical/dental ins compensation	1,397.79	
Staff:Payroll Taxes	10,863.60	
Staff:Workers Compensation/Life Ins	1,597.87	
Staff:Payroll Processing	1,296.21	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	7,616.64	
OUTSIDE PROFESSIONAL SERVICES	5,600.84	
OUTSIDE PROFESSIONAL SERVICES:Accounting	23,620.00	
OUTSIDE PROFESSIONAL SERVICES:Actuarial Valuation	5,600.00	
OUTSIDE PROFESSIONAL SERVICES:Audit	10,000.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	33,603.91	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	2,422,232.01	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	226,604.65	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	9,161.78	
OUTSIDE PROFESSIONAL SERVICES:Fire Abatement Contract	2,450.00	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	972.00	
OUTSIDE PROFESSIONAL SERVICES:RGS Contract	0.00	
OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees	2,293.70	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	43,763.35	
OUTSIDE PROFESSIONAL SERVICES:BHI/GM Recruitment	14,400.00	
OUTSIDE PROFESSIONAL SERVICES:Temporary Services	8,782.85	
OUTSIDE PROFESSIONAL SERVICES:Traffic Study	0.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	1,640.00	
COMMUNITY SERVICE ACTIVITIES:Public Education	3,090.00	
COMMUNITY SERVICE ACTIVITIES:DFSC Matching Grants	24,000.00	
DISTRICT ACTIVITIES:Office	63.83	
DISTRICT ACTIVITIES:Office:Office Expense	4,430.10	
DISTRICT ACTIVITIES:Office:Office Supplies	134.00	
DISTRICT ACTIVITIES:Office:Telephone	10,748.70	
DISTRICT ACTIVITIES:Office:Office- Other	317.83	
DISTRICT ACTIVITIES:Election	4,990.83	
DISTRICT ACTIVITIES:Firefighter's Apparel & PPE	1,187.00	
DISTRICT ACTIVITIES:Staff Appreciation	1,247.03	
DISTRICT ACTIVITIES:Memberships	7,753.00	
DISTRICT ACTIVITIES:Building Maintenance:Needs Assess/Feasibility S...	31,584.25	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	2,275.00	
DISTRICT ACTIVITIES:Building Maintenance:Building alarm	1,494.44	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	4,289.40	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	945.00	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	23,933.94	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	9,091.35	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	1,142.79	
<b>TOTAL</b>	<b>20914393.61</b>	<b>20914393.61</b>

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**KENSINGTON FIRE PROTECTION DISTRICT**

MANAGEMENT REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2020

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MANN, URRUTIA, NELSON, CPAS & ASSOCIATES, LLP  
1760 CREEKSIDE OAKS DRIVE, SUITE 160  
SACRAMENTO, CALIFORNIA 95833



**MANAGEMENT REPORT**

To the Board of Directors and Management  
of Kensington Fire Protection District

In planning and performing our audit of the financial statements of Kensington Fire Protection District as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Kensington Fire Protection District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kensington Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comment and suggestion regarding the matter. This letter does not affect our report dated April 2, 2021, on the financial statements of Kensington's Fire Protection District.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with the District's management, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, Board of Directors, and others within Kensington Fire Protection District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Mann, Urrutia, Nelson, CPAs & Associates, LLP  
Sacramento, California  
April 2, 2021



**KENSINGTON FIRE PROTECTION DISTRICT  
SUMMARY OF CURRENT YEAR FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2020**

**Journal Entries**

During our journal entry testing we noted that for all 25 entries selected for testing, we were unable to verify that the entries had been independently reviewed/approved by an authorized individual other than the individual responsible for preparing the entry. We recommend management implement a process by which an independent review of all manual journal entries is formally documented.

**Management Response:** A new process was implemented starting January 1, 2021. On a weekly basis, the General Manager reviews and, when necessary, notates invoices and payments prior to the District's accountants, Maze & Associates ("Maze"), inputting them into QuickBooks. Then, every month in preparation for the regular board meeting, Maze provides a draft transmittal of general fund payments with backup invoices to the General Manager for approval. The General Manager revises and approves the transmittal as necessary and subsequently publishes it in the board packet for approval. The signed transmittal is then sent to the County with the backup invoices for payments to be issued. The County does its own review of the submitted material prior to issuing payments.

The board packet also includes financial reports from QuickBooks (e.g. P&L, Cash & Investment Balance Sheet, Revenue & Expense Budget) for review. The transmittal includes a reimbursement request that shows the past month's payments from the Revolving Fund, i.e. Mechanic's Bank checking account, in order to replenish the account with a transfer from the General Fund. Thus, the checking account activity is now regularly approved by the board in the same transmittal review process. In 2020, revolving fund reimbursements did not happen on a regular basis but starting in 2021 they are now reviewed monthly and provide the General Manager with an opportunity to double check the books and records filed by Maze & Associates.

**Bank Reconciliations**

During our walkthrough of the design and implementation of internal controls over financial close and reporting we noted that no review of monthly bank reconciliations is performed. We recommend the District Manager perform a timely review all monthly bank reconciliations.

**Management Response:** Please see the process above. The General Manager receives the financial reports of funds held with the County as well as the Mechanics Bank account statement and reviews them prior to forwarding to Maze & Associates.

**Accounts Receivable**

We noted during our testing of Accounts Receivable a large volume of activity dating back to at least calendar year 2001 that should be cleared from the District's general ledger. We recommend that District's management review Accounts Receivable sub-ledger for stale activity.

**Management Response:** The GM is working with Maze & Associates to clear any stale activity.

**Capital Assets**

During our testing of the District's capital assets we noted that the asset listing provided did not agree to the general ledger accounts and management was unable to provide support for additions totaling \$10,907. Furthermore, we identified an asset that had received depreciation expense in excess of its gross book value requiring adjustment of \$9,996. We recommend that management reconcile asset listing to general ledger at year-end and implement procedures to prevent improper calculations of depreciation.

**Management Response:** Maze & Associates has been directed to reconcile asset listing to general ledger at year-end per the recommendation which will then be reviewed by the General Manager. We understand the improper calculations were based on an error in a spreadsheet cell and will adopt a more reliable method for calculating depreciation.

**KENSINGTON FIRE PROTECTION DISTRICT  
SUMMARY OF CURRENT YEAR FINDINGS AND RECOMMENTATIONS (CONTINUED)  
JUNE 30, 2020**

**Internal Control over Financial Reporting**

Subsequent to our receipt of the trial balance and commencement of audit procedures, we identified several accounting issues and discrepancies that required a large volume of journal entries by management to correct general ledger balances. We recommend management perform a timely year-end close and that all book balances are reconciled to District records.

**Management Response:** The current process and protocols being followed by the GM and accountants are updating the books on a more timely and regular basis which will allow for a more expedited year-end close than the prior year.

**KENSINGTON FIRE PROTECTION DISTRICT  
STATUS OF PRIOR YEAR AND RECOMMENDATIONS  
JUNE 30, 2019**

**Bank Reconciliation**

During our procedures to update our understanding of the bank reconciliation process for the KFPD revolving account, we noted the bank reconciliation was being performed as of the bank statement date, and not the period end date. We recommend management implement a policy to perform bank reconciliations as of the period-end date, which is especially important during year-end closing.

**Status:** Implemented in current year.

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**KENSINGTON FIRE  
PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT  
WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2020**

---

**MANN, URRUTIA, NELSON, CPAs & ASSOCIATES, LLP  
1760 CREEKSIDE OAKS DRIVE, SUITE 160  
SACRAMENTO, CALIFORNIA 95833**

**KENSINGTON FIRE PROTECTION DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Kensington Fire Protection District  
Kensington, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Kensington Fire Protection District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Kensington Fire Protection District, as of June 30, 2020, and the respective changes in financial position, thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedules related to the District's net OPEB asset, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2021, on our consideration of the Kensington Fire Protection District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Kensington Fire Protection District's internal control over financial reporting and compliance.

A handwritten signature in blue ink, appearing to read "Mark L. ... CPA", is positioned above the typed name and date.

Sacramento, California  
April 2, 2021

**MANAGEMENT'S DISCUSSION AND ANALYSIS**



**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2020**

The following discussion and analysis of the section of the Kensington Fire Protection District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ending June 30, 2020. This information is presented in conjunction with the audited financial statements.

**FINANCIAL HIGHLIGHTS**

- At the close of the fiscal year, June 30, 2020, assets of the District exceeded its liabilities by \$11,045,875 (net position). Of this amount, \$8,785,304 (unrestricted net position) may be used to meet the District's ongoing obligations to the citizens that the District serves.
- The District's total net position increased by \$846,072.
- At the close of the fiscal year, June 30, 2020, the District's general fund reported an ending fund balance of \$5,299,048, an increase of \$739,500 when compared with prior year.
- At the close of the fiscal year, June 30, 2020, the District's special revenue fund reported an ending fund balance of \$210,805, an increase of \$198,465 when compared with the prior year.
- At the close of the fiscal year, June 30, 2020, the District's capital project fund reported an ending fund balance of \$3,722,787, a decrease of \$(50,010) when compared with the prior year.
- At the end of the fiscal year, June 30, 2020, unassigned fund balance for the governmental funds was \$1,969,486.

**OVERVIEW OF THE ANNUAL FINANCIAL REPORT**

The financial section of this report consists of four parts: Government-wide financial statements, fund financial statements, the notes to the financial statements, and required supplementary information.

The government-wide financial statements are the statement of net position and the statement of activities, which are prepared using the economic resource measurement focus and the accrual basis of accounting. These statements provide both long-term and short-term information about the District's overall financial status. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of whether cash is received or paid. The two government-wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets and liabilities, is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is an indicator of whether its financial health is improving or deteriorating, respectively. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The fund financial statements are the balance sheet and statement of revenues, expenditures and changes in fund balance, and are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fund financial statements keep track of specific sources of funding and spending for particular purposes. The District has three funds: general fund, special revenue fund, and capital project fund, which are all components of the governmental funds. The fund financial statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Changes in fund balance are reported if they will have an effect on the near-term cash flow of the District.

The notes provide additional information that is essential to the reader for a full understanding of the data provided in the government-wide and fund financial statements.

The required supplementary information presents the District's progress in funding its obligations to provide other post employee benefits as well as the District's budgetary comparison schedules.

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NET POSITION**

The Statement of Net Position presents the financial position of the District on a full accrual basis and provides information about the nature and amount of resources and obligations at year-end. It also provides the basis for computing rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District.

The following table summarizes the Statement of Net Position for the fiscal years ending June 30, 2020 and June 30, 2019:

**STATEMENT OF NET POSITION**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Current and other assets	\$ 9,725,429	\$ 8,859,537
Capital assets	<u>1,872,815</u>	<u>1,952,198</u>
Total Assets	<u>11,598,244</u>	<u>10,811,735</u>
<b>LIABILITIES</b>		
Accounts payable and other accruals	105,033	318,993
Long-term liability	<u>437,605</u>	<u>286,028</u>
Total Liabilities	<u>542,638</u>	<u>605,021</u>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Net OPEB asset	<u>9,731</u>	<u>6,911</u>
<b>NET POSITION</b>		
Net investment in capital assets	1,872,815	1,952,198
Restricted	387,756	195,859
Unrestricted	<u>8,785,304</u>	<u>8,051,746</u>
Total Net Position	<u>\$ 11,045,875</u>	<u>\$ 10,199,803</u>

This table summarizes the net position of the District and reflects the net position increase of \$846,072 to \$11,045,875 in fiscal year 2020 from \$10,199,803 in fiscal year 2019. Net investment in capital assets decreased \$79,383 reflecting the net of assets additions/disposals and depreciation on capital assets. Approximately 17% of the District's net position reflects its investment in capital assets (e.g., land, building, machinery, equipment and rolling stock). The District uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. The largest portion of the District's net position, 80%, reflects its investment in unrestricted net position. The unrestricted net position is a resource that can be used for transactions relating to the general operations of the District and increased by \$733,558 primarily due to conservative spending in anticipation of new building construction.

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**CHANGES IN NET POSITION**

The Statement of Net Position is a snapshot that shows assets, liabilities, and net position at a specific point in time. The Statements of Activities provides information on the nature and source of these assets and liabilities represented on the Statement of Net Position. This statement shows that revenues exceeded expenses by \$846,072 for fiscal year 2020. Ending net position totaled \$11,045,875 as of June 30, 2020. This is a 8.22% increase over June 30, 2019.

The following table summarizes the Statement of Activities for the fiscal years ending June 30, 2020 and June 30, 2019:

**STATEMENT OF ACTIVITIES**

	<u>2020</u>	<u>2019</u>
REVENUES		
General Revenues		
Property taxes	\$ 4,335,438	\$ 4,126,850
Other revenues	<u>415,874</u>	<u>480,465</u>
Total Revenue	<u>4,751,312</u>	<u>4,607,315</u>
EXPENSES		
Public safety-fire protection operation	<u>3,905,240</u>	<u>3,832,673</u>
Total Expenses	<u>3,905,240</u>	<u>3,832,673</u>
Change in net position	<u>846,072</u>	<u>774,642</u>
Net position - beginning	<u>10,199,803</u>	<u>9,425,161</u>
Net position - ending	<u>\$ 11,045,875</u>	<u>\$ 10,199,803</u>

Total revenues increased by \$143,997 or 3% during the fiscal year 2020 compared to 2019, totaling \$4,751,312. Property tax revenue increased in fiscal year 2020 compared to 2019 by \$208,588 or 5%. Total expenditures increased by \$72,567 or 2% to \$3,905,240 in 2020.

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**CAPITAL ASSETS**

The District's investment in capital assets, net of accumulated depreciation, as of June 30, 2020 and 2019 was \$1,872,815 and \$1,952,199 respectively. The decrease in capital assets is simply due to additional depreciation.

**CAPITAL ASSETS**

	<b>2020</b>	<b>2019</b>
Land	\$ 5,800	\$ 5,800
Building and improvements	2,391,582	2,391,582
Equipment and furniture	547,192	536,390
Rolling stock	979,747	919,884
Subtotal	3,924,321	3,853,656
Less accumulated depreciation	(2,051,506)	(1,901,457)
Total net capital assets	\$ 1,872,815	\$ 1,952,199

Additional information about the District's capital assets can be found in Note 3 in the Notes to the Basic Financial Statements.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Total Revenues were below budget by \$1,182. Property tax revenues exceeded budget by \$64,148 which was offset by actual salary reimbursement income and investment income which were below budget by \$43,924 and \$23,648, respectively.

Total Expenses exceeded budget by \$17,508. Items significantly below budget were \$51,445 for staff wages due to departure of the District Manager, \$64,211 for the needs assessment/feasibility study of the building which may be expended partially in the following fiscal year if the project continues, and \$48,006 for community service activities that could not be completed during the pandemic due to related COVID-19 restrictions. Items significantly exceeding budget were \$249,445 for outside professional service fees due to hiring of contracted consulting, administrative, and staffing firm in 2020.

General fund: The general fund's revenue is derived from County of Contra Costa property taxes, which are used to run daily operations of the District.

Special revenue fund: The special revenue fund receives the special assessment tax voted in by the Kensington taxpayers in 1980 to be used for fire protection and prevention operations as determined by the District. The revenue received remains consistent with prior years.

Capital project fund: The capital project fund receives no tax revenue of its own, and is funded by the general fund on an as-needed basis. The District's Board of Directors votes annually on an amount to transfer and invest from the general fund to the capital project fund for long-term expected replacements.

The final budget was adopted by the Board of Directors at the September 2019 meeting. A revised version was adopted by the Board of Directors at the March 2020 meeting.

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The primary factor affecting expenditures in the District's fiscal year 2020-21 budget is the City of El Cerrito service contract fee.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the finances for the Kensington Fire Protection District. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the Kensington Fire Protection District, 217 Arlington Avenue, Kensington, CA 94707.

**FINANCIAL STATEMENTS**

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET POSITION**  
**AS OF JUNE 30, 2020**

	<u><b>Governmental Activities</b></u>
<b><u>ASSETS</u></b>	
Cash and investments (Note 2)	\$ 8,882,582
Accounts receivable	176,445
Interest receivable	50,891
Prepaid expenses	7,755
Deposit on capital asset	220,000
Net OPEB asset (Note 6)	387,756
Capital assets (Note 3)	
Nondepreciable capital assets	5,800
Depreciable capital assets, net	<u>1,867,015</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>11,598,244</u></b>
<b><u>LIABILITIES</u></b>	
Accounts payable and other accruals	\$ 105,033
Long-term liabilities (Note 8)	<u>437,605</u>
<b>TOTAL LIABILITIES</b>	<b><u>542,638</u></b>
<b><u>DEFERRED INFLOW OF RESOURCES</u></b>	
Deferred inflow of resources - OPEB (Note 6)	<u>9,731</u>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	1,872,815
Restricted	387,756
Unrestricted	<u>8,785,304</u>
<b>TOTAL NET POSITION</b>	<b><u>11,045,875</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION</b>	<b>\$ <u><u>11,598,244</u></u></b>

See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Program Revenues</b>			<b>Net (Expense) Revenue and Changes in Net Position</b>
<b>Governmental Activities</b>	<b>Expenses</b>	<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>	<b>Governmental Activities</b>
General Government	\$ <u>3,905,240</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(3,905,240)</u>
Total Governmental Activities	\$ <u><u>3,905,240</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>(3,905,240)</u></u>
General Revenues:				
				\$ 4,561,311
				36,603
				128,365
				<u>25,033</u>
				<u>4,751,312</u>
				<u>846,072</u>
				<u>10,199,803</u>
				<u>\$ 11,045,875</u>

See accompanying notes to the basic financial statements.



**KENSINGTON FIRE PROTECTION DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Capital Project Fund</b>	<b>Total Governmental Funds</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 5,168,990	\$ 210,805	\$ 3,502,787	\$ 8,882,582
Advance on supplemental taxes	61,958	-	-	61,958
Accounts receivable	114,487	-	-	114,487
Interest receivable	50,891	-	-	50,891
Prepaid expenses	7,755	-	-	7,755
Deposit on capital asset	-	-	220,000	220,000
Total Assets	\$ 5,404,081	\$ 210,805	\$ 3,722,787	\$ 9,337,673
<b><u>LIABILITIES</u></b>				
Accounts payable and other accruals	\$ 99,397	\$ -	\$ -	\$ 99,397
Wages payable	5,636	-	-	5,636
Total Liabilities	105,033	-	-	105,033
<b><u>FUND BALANCE</u></b>				
Non-spendable	7,755	-	220,000	227,755
Committed	288,532	-	3,502,787	3,791,319
Assigned	3,033,275	210,805	-	3,244,080
Unassigned	1,969,486	-	-	1,969,486
Total Fund Balance	5,299,048	210,805	3,722,787	9,232,640
Total Liabilities and Fund Balances	\$ 5,404,081	\$ 210,805	\$ 3,722,787	\$ 9,337,673

See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

Total fund balances of governmental funds		\$ 9,232,640
Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds, net of accumulated depreciation of \$2,051,506.		1,872,815
Other long-term assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Net other post employment benefit (OPEB) asset		387,756
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Long-term liability		(437,605)
Deferred inflows related to changes in the net OPEB asset		(9,731)
Net position of governmental activities		\$ 11,045,875

See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Capital Project Fund</b>	<b>Total Governmental Funds</b>
<b><u>REVENUES</u></b>				
Property taxes	\$ 4,335,438	\$ -	\$ -	\$ 4,335,438
Special taxes	-	200,653	-	200,653
Other taxes	25,220	-	-	25,220
Other revenues	1,610	-	-	1,610
Lease income	36,603	-	-	36,603
Salary reimbursement income	22,761	-	-	22,761
Salary reimbursement reconciliation	662	-	-	662
Investment income	96,352	-	32,013	128,365
	<u>4,518,646</u>	<u>200,653</u>	<u>32,013</u>	<u>4,751,312</u>
Total Revenues				
<b><u>EXPENDITURES</u></b>				
Current expenditures/expenses:				
City of El Cerrito service contract	3,033,275	-	-	3,033,275
City of El Cerrito reconciliation(s)	116,571	-	-	116,571
Firefighter's apparel/expenses	136	-	-	136
Insurance	12,561	-	-	12,561
Contingency	1,768	-	-	1,768
Office wages and related expenses	84,428	-	-	84,428
Contra Costa county expenses	34,490	2,188	-	36,678
Wildland vegetation management	6,300	-	-	6,300
LAFCO	2,548	-	-	2,548
Professional development	4,639	-	-	4,639
Outside professional service fees	341,365	-	-	341,365
Public education	10,730	-	-	10,730
Office expense and supplies	3,579	-	-	3,579
Building utilities/services	114,249	-	-	114,249
Memberships	7,727	-	-	7,727
Community service activities	2,744	-	-	2,744
Staff appreciation	1,017	-	-	1,017
Debt Services - Principal (CalPERS settlement)	12,377	-	-	12,377
Capital outlay	70,665	-	-	70,665
	<u>3,861,169</u>	<u>2,188</u>	<u>-</u>	<u>3,863,357</u>
Total Expenditures				
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	278,512	-	196,489	475,001
Transfers out	(196,489)	-	(278,512)	(475,001)
	<u>82,023</u>	<u>-</u>	<u>(82,023)</u>	<u>-</u>
Total other financing sources (uses)				
Change in Fund Balance	<u>739,500</u>	<u>198,465</u>	<u>(50,010)</u>	<u>887,955</u>
Fund Balance - July 1, 2019	<u>4,559,548</u>	<u>12,340</u>	<u>3,772,797</u>	<u>8,344,685</u>
Fund Balance - June 30, 2020	<u>\$ 5,299,048</u>	<u>\$ 210,805</u>	<u>\$ 3,722,787</u>	<u>\$ 9,232,640</u>

See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Reconciliation of the change in fund balances - total governmental funds to the change in net position of governmental activities:

Change in fund balances - governmental funds	\$	887,955
The governmental funds report capital outlays as expenditures while governmental activities report depreciation as expense to allocate those expenditures over the life of the assets:		
Capital asset purchases capitalized		70,665
Depreciation expense		(150,049)
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position:		
Debt principal payments		12,377
True up of El Cerrito liability		(171,960)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental fund:		
Change in other post employment benefits (OPEB)		<u>197,084</u>
Change in net position of governmental activities	\$	<u><u>846,072</u></u>

See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Reporting Entity**

The Kensington Fire Protection District (District) is a special district empowered to take all the necessary steps to provide for fire protection and prevention services including enforcement of California State (State) laws applicable to fire codes. The financial statements of the District include all funds of the District. An elected Board of Directors governs the District, and exercises powers granted by State statutes.

In August 1995, the District entered into a contract with the City of El Cerrito (City) under which the City provides fire suppression and emergency medical services for the District. The contract provides that the District will pay the City an annual fee as defined in the contract (paid on a monthly basis) that expires June 30, 2020. The annual fee that the District paid under this contract for the fiscal year ended June 30, 2020 totaled \$3,033,275.

**B. Basis of Presentation**

The basic financial statements of the Kensington Fire District have been prepared in conformity with accounting principals generally accepted in the United States of America. The Government Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing governmental accounting and financial reporting standards followed by governmental entities in the United States of America.

These standards require that the financial statements described below be presented.

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the activities of the District's overall government. The District's net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities. Governmental activities generally are financed through taxes and other nonexchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational needs of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. A fund is established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's funds, all of which are considered to be major governmental funds, are reported as separate columns in the fund financial statements. The District uses the following funds:

Governmental Fund Types

The *General Fund* is the operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

The *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.

The *Capital Project Fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities and rolling stock.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or noncurrent) associated with the operation of these funds are reported.

All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." "Measurable" means knowing or being able to reasonably estimate the amount and "available" means that revenues are collectible within the current period or soon enough thereafter to pay current liabilities. For this purpose, the District considers special and other taxes to be available if they are collected within 90 days of year-end. The District considers property taxes to be available if they are collected within 60 days of year-end. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the related fund liability is incurred, except for compensated absences, such as vacation and sick leave, which are recognized when due.

**D. Cash and Investments**

Cash and investments include amounts in demand deposits as well as short-term and long-term investments with the county investment pool. Substantially all of the District's cash and investments are held by the County of Contra Costa (County) as its fiscal agent. The District's investments are reported at fair value. The fair value represents the amount the District could reasonably expect to receive for an investment in a current sale between a willing buyer and a willing seller. The fair value of investments is obtained by using quotations obtained from independent published sources. The District also maintains a general checking account to facilitate the processing of small transactions.

As permitted by the California Government Code, contracts and agreements, the District is permitted to invest in the County's cash and investment pool, obligations of the U.S. Treasury or its agencies; certificates of deposits; mutual funds invested in U.S. Government securities; and other permitted investments.

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on quarter-end balances and is adjusted at fiscal year-end.

**E. Accounts and Interest Receivable**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities include due from county, advance on supplemental taxes, and interest receivable.

In the fund financial statements, material receivables in governmental funds include amounts due from county, advance on supplemental taxes, and interest receivable. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

**F. Deposit on Capital Asset**

In April 2019, the District paid \$220,000 towards the construction of a Type III engine for an emergency fire protection vehicle. As of December 31, 2020 this asset's construction has yet to be completed and the full prepayment is reflected as a nonspendable deposit. The asset is anticipated to be delivered within 12 months of the financial statement date and is therefore classified as a current asset.

**G. Capital Assets**

In the government-wide financial statements, capital assets are defined as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Capital assets, which include land, buildings, rolling stock (vehicles), and equipment/ furniture, are valued at historical cost, or an estimate of historical cost if actual cost is unavailable. Donated capital assets are valued at their estimated fair market value on the date received. Depreciation is computed for financial statement purposes using the straight-line method. The estimated useful lives for these depreciated assets are as follows:

Building and improvements	15 to 40 years
Rolling stock, equipment and furniture	5 to 15 years

**H. Fund Financial Statements**

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**I. Property Taxes**

Revenue is recognized in the fiscal year for which the tax and assessment are levied. The County levies, bills and collects property taxes and special assessments for the District. Under the County's "Teeter Plan", the County remits the entire amount levied and handles all delinquencies while retaining related interest and penalties.

Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding January 1st, which is also the lien date. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales or construction completion and the preceding assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence.

**J. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Capital Project Fund. There are no appropriations or encumbrances in the Special Revenue Fund. All appropriations lapse at fiscal year-end.

**K. Long-term Liabilities**

In the government-wide financial statements, long-term liabilities, and other long term obligations are reported as liabilities in the applicable governmental activities.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Interfund Transactions**

All interfund transactions are treated as transfers. The general fund is the main operating fund for the District. Annually, tax revenues recorded in the special revenue fund are transferred to the general fund to fund the District's operations. Transfers between governmental funds are eliminated as part of the adjustments to the government-wide presentation.

**M. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position, or balance sheet, will sometimes report a section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position of fund balance that applies to a future period(s) and so will be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position, or balance sheet, will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**N. Other Postemployment Benefits (OPEB)**

For purposes of measuring the net OPEB asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and assets information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

**O. Equity Classifications**

Government-Wide Statements

Net position is the excess of all the District's assets and deferred outflows of resources over all of its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the government-wide level, and are described below:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, constructions, or improvements of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "net investment in capital assets," or "restricted."



**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nonspendable - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The 'not in spendable form' criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.
- b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally (for example: resolution and ordinance).
- d. Assigned - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed. *Intent* is expressed by (a) the District's Board or (b) a body (for example: a budget or finance committee) or (c) official to which the District's Board has delegated the authority to assign amounts to be used for specific purpose.
- e. Unassigned - Amounts representing the residual classification for the general fund, and includes all amounts not contained in the other classifications.

Further detail about the District's fund balance classification is described in Note 4.

**P. Budgets and Budgetary Accounting**

The District follows the procedures below in establishing the budgetary data reflected in the basic financial statements:

- a. At the June Board of Directors (Board) meeting, the Finance Committee submits to the Board proposed operating and capital improvement draft budgets for the fiscal year commencing the following July 1. The operating and capital improvement budgets include proposed expenditures and the means of financing them.
- b. The Draft budget is legally enacted through the adoption of a resolution by the Board.
- c. A final operating and capital improvement budget is submitted to the Board at the September Board meeting. The budget is legally enacted through the adoption of a resolution by the Board.
- d. Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund. The Capital Project Fund is budgeted over the life of the project.
- e. Budgets for the General Fund, Special Revenue Fund and the Capital Project Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
- f. The Special Revenue Fund is only used to accumulate special tax revenues, which are then transferred to the other funds as needed.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Q. Use of Estimates**

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**R. Subsequent Events**

Subsequent events have been evaluated through April 2, 2021, which is the date the financial statements were issued.

**S. Implementation of Government Accounting Standards Board Statements**

Effective July 1, 2019, the District implemented the following accounting and financial reporting standards:

Government Accounting Standards Board Statement No. 88

In March 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The objective of this statement is to clarify which liabilities governments should include in their note disclosures related to debt. GASB is requiring debt borrowings and direct placements to be presented separately because they may expose a government to risks that are different from, or in addition to, risks related to other types of debt. The new standard also requires the disclosure of additional essential debt related information for all types of debt, including amounts of unused lines of credit and assets pledged as collateral for debt. Also required to be disclosed are terms specified in debt agreements related to: (1) significant events of default with finance related consequences, (2) significant termination events with finance-related consequences, (3) significant subjective acceleration clauses. As the District did not have such debt at June 30, 2020, implementation of this standard did not have an impact on the District's financial statements.

Government Accounting Standards Board Statement No. 95

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later. The District adopted this accounting guidance for its June 30, 2020 year-end.

**T. Future Government Accounting Standards Board Statements**

These statements are not effective until July 1, 2020 or later and may be applicable to the District. However, the District has not determined the effects, if any, on the financial statements.

Government Accounting Standards Board Statement No. 87

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Application of this statement is effective for the District's fiscal year ending June 30, 2022. The District has not determined what impact, if any, this pronouncement will have on the financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Government Accounting Standards Board Statement No. 89

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This statement requires interest costs incurred before the end of a construction period to be recorded as an expenditure in the applicable period. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The District has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the District's fiscal year ending June 30, 2022.

Government Accounting Standards Board Statement No. 90

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests*. The purpose of this statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The new standard clarifies the differences between a majority equity interests reported as an investment and majority equity interest reported as a component unit of the governmental entity. The District has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the District's fiscal year ending June 30, 2021.

Government Accounting Standards Board Statement No. 91

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The purpose of this statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The District has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the District's fiscal year ending June 30, 2023.

Government Accounting Standards Board Statement No. 92

In January 2020, GASB issued Statement No. 92, Omnibus 2020. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The District has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the District's fiscal year ending June 30, 2022.

Government Accounting Standards Board Statement No. 93

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The primary objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The District has not determined what impact, if any, this pronouncement will have on the financial statements. The removal of LIBOR as an appropriate benchmark interest rate is effective for the District's fiscal year ending June 30, 2022. All other requirements of this statement are effective for the District's fiscal year ending June 30, 2022.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Government Accounting Standards Board Statement No. 94

In March 2020, GASB issued Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial assets, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The District has not determined what impact, if any, this pronouncement will have on the financial statements. The requirements of this statement are effective for the District's fiscal year ending June 30, 2023.

Government Accounting Standards Board Statement No. 96

In May 2020, GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments, defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and requires note disclosures regarding a SBITA. The District has not determined what impact, if any, this pronouncement will have on the financial statements. The requirements of this statement are effective for the District's fiscal year ending June 30, 2023.

Government Accounting Standards Board Statement No. 97

In June 2020, GASB issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a partial component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The District has not determined what impact, if any, this pronouncement will have on the financial statements. The requirements of this statement related to the accounting and financial reporting for Section 457 plans are effective for the District's fiscal year ending June 30, 2022.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 JUNE 30, 2020

**NOTE 2: CASH AND INVESTMENTS**

Cash and investments at June 30, 2020 consisted of the following:

Deposits	\$	57,435
Cash held by the county		2,822,536
Petty cash		<u>200</u>
Total cash		<u>2,880,171</u>
Local Agency Investment Fund		4,248,411
Fixed Income Securities		<u>1,754,000</u>
Total investments		<u>6,002,411</u>
<b>Total Cash and Investments</b>	<b>\$</b>	<b><u>8,882,582</u></b>

Deposits

At year-end, the carrying amount of the District's demand deposits was \$57,435 with a commercial bank which is covered by federal depository insurance.

Cash held by the County

The District's cash is included in the Contra Costa County (County) Treasurer cash and investments pool. Investments made by the Treasurer are regulated by California Government Code and by a County investment policy approved annually by the County Treasury Oversight Committee. Adherence to the statutes and policies is monitored by the County Board of Supervisors and by the Treasury Oversight Committee via monthly reports and an annual audit. Investment income earned on the District's cash is allocated quarterly to the District. Changes in fair value are included in investment income. Redeemed or sold shares are priced at book value, which includes realized investment earnings such as interest income, realized gains or losses upon sale of investments, and amortized premiums and discounts. This number may differ from the shares' fair value, which would include unrealized gains or losses based on market conditions. Additional information regarding insurance, collateralization, and custodial risk categorization of the County's cash and investments is presented in the notes of the County's basic financial statements.

Separately Held Investments

The County also has investments in the State Treasurer's Local Agency Investment Fund (LAIF) separately held for the District. As of June 30, 2020, the District's investment in LAIF is \$4,248,411 which is approximately 1.57% of total Contra Costa County LAIF. The total amount invested by all public agencies under the County Pool in LAIF at June 30, 2020 is \$270,472,438. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designed by State Statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different from the fair value of the District's position in the pool.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 JUNE 30, 2020

**NOTE 2: CASH AND INVESTMENTS (Continued)**

Authorized Investments of the District

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that addresses interest rate risk, credit risk and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury Obligation	5 years	None	None
Banker's Acceptances	180 days	10%	5%
Commercial Paper	270 days	25%	5%
Certificates of Deposit	5 years	30%	None
Collateralized Bank Deposits	5 years	None	None
Medium-Term Corporate Notes	5 years	30%	None
Money Market Mutual Funds	N/A	20%	10%
CD Placement Services	5 years	30%	None
Local Agency Investment Fund (LAIF)	N/A	None	None
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Funds (CalTRUST)	N/A	None	None
U.S. Agency Obligations	5 years	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk in the market rate changes that could adversely affect the fair values of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for District operations.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2020:

	<u>Remaining Maturity</u>		
	<u>12 months or less</u>	<u>1-5 years</u>	<u>Fair Value</u>
Fixed Income Securities	\$ 1,754,000	\$ -	\$ 1,754,000
Local Agency Investment Fund	<u>4,248,411</u>	<u>-</u>	<u>4,248,411</u>
	<u>\$ 6,002,411</u>	<u>\$ -</u>	<u>\$ 6,002,411</u>

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 JUNE 30, 2020

**NOTE 2: CASH AND INVESTMENTS (Continued)**

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year for each investment type.

	Total	Rating as of Fiscal Year End		
		S&P	Moody's	N/A
Fixed Income Securities	\$ 1,754,000	AA+	Aaa	
Local Agency Investment Fund	4,248,411			Not rated
	\$ 6,002,411			

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2020 there were no investments in any one issuer (other than U.S. Treasury securities, mutual funds and external investment pools) that represented 5% or more of the total District investments.

Investment Valuation

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 3 inputs.

The following tables set forth by level, within the fair value hierarchy, the District's assets at fair value as of June 30, 2020:

	Level 1	Level 2	Level 3	Total
Fixed Income Securities	\$ -	\$ 1,754,000	\$ -	\$ 1,754,000
Total assets at fair value	\$ -	\$ 1,754,000	\$ -	\$ 1,754,000

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 JUNE 30, 2020

**NOTE 3: CAPITAL ASSETS**

The District's capital asset activity during the year was as follows:

**Governmental activities:**

	<u>July 1, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2020</u>
Capital assets not being depreciated				
Land	\$ 5,800	\$ -	\$ -	\$ 5,800
Total capital assets not being depreciated	<u>5,800</u>	<u>-</u>	<u>-</u>	<u>5,800</u>
Capital assets being depreciated				
Building and improvements	2,391,582	-	-	2,391,582
Equipment and furniture	536,390	10,802	-	547,192
Rolling stock equipment	919,884	59,863	-	979,747
Total capital assets being depreciated	<u>3,847,856</u>	<u>70,665</u>	<u>-</u>	<u>3,918,521</u>
Less accumulated depreciation				
Building and improvements	(1,070,893)	(70,368)	-	(1,141,261)
Equipment and furniture	(357,174)	(39,810)	-	(396,984)
Rolling stock equipment	(473,390)	(39,871)	-	(513,261)
Total accumulated depreciation	<u>(1,901,457)</u>	<u>(150,049)</u>	<u>-</u>	<u>(2,051,506)</u>
Total capital asset being depreciated, net	<u>1,946,399</u>	<u>(79,384)</u>	<u>-</u>	<u>1,867,015</u>
<b>Total capital assets, net</b>	<u>\$ 1,952,199</u>	<u>\$ (79,384)</u>	<u>\$ -</u>	<u>\$ 1,872,815</u>

Depreciation expense totaled \$150,049 for the year ended June 30, 2020.



**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 4: FUND BALANCE**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

The Board of Directors, as the District's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal action. Committing fund balance is accomplished by approval of an action item by the Board of Directors. These committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use through the same type of formal action taken to establish the commitment.

Assigned fund balance are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted or committed.

The accounting policies of the District consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts, and unassigned amounts.

As of June 30, 2020, fund balances were comprised of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total Governmental Funds</u>
Nonspendable				
Prepaid	\$ 7,755	\$ -	\$ -	\$ 7,755
Deposit on capital asset	-	-	220,000	220,000
Subtotal	<u>7,755</u>	<u>-</u>	<u>220,000</u>	<u>227,755</u>
Committed				
Public protection	-	-	559,099	559,099
Capital projects	-	-	2,943,688	2,943,688
City of El Cerrito contract reserve	288,532	-	-	288,532
Subtotal	<u>288,532</u>	<u>-</u>	<u>3,502,787</u>	<u>3,791,319</u>
Assigned				
Public protection	3,033,275	210,805	-	3,244,080
Capital projects	-	-	-	-
Subtotal	<u>3,033,275</u>	<u>210,805</u>	<u>-</u>	<u>3,244,080</u>
Unassigned	<u>1,969,486</u>	<u>-</u>	<u>-</u>	<u>1,969,486</u>
Total Fund Balance	<u>\$ 5,299,048</u>	<u>\$ 210,805</u>	<u>\$ 3,722,787</u>	<u>\$ 9,232,640</u>

The Board's financial planning aims to help reduce the negative impact on the District in times of economic uncertainty and potential losses of funding from federal or state governmental agencies. District funds are restricted, committed and assigned as part of a multi-year financial plan to balance the budget and avoid operating deficits.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 5: INTERFUND TRANSFERS TO/FROM OTHER FUNDS**

Transfers between funds during the fiscal year ended June 30, 2020 were as follows:

<u>Transfer from</u>	<u>Transfer To</u>	<u>Description of Transfers</u>	<u>Amount</u>
General Fund	Capital Project Fund	To fund budgeted contribution for Capital Replacement.	\$ 196,489
Capital Project Fund	General Fund	To keep capital reserves in line with budget	<u>278,512</u>
<b>Total Interfund Transfers</b>			<b>\$ <u><u>475,001</u></u></b>

**NOTE 6: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

Description of the Plan

The District provides post-retirement health benefits (medical, dental and vision) to a closed group of former employees who have retired from the District and to their surviving spouses and dependent children. The District pays 100% of the annuitants' health plan premiums. Currently, a total of 9 family units (13 individuals including 4 former employees, 5 widows and 4 spouses) are receiving post-retirement health benefits. There are no separate financial statements issued for the OPEB plan

The District participates in the California Employer's Retiree Benefit Trust (CERBT). CERBT is an irrevocable trust fund that allows public employers to prefund the future cost of their retiree health insurance benefits and other post employment benefits (OPEB) for their covered retirees. The District elected to participate in CERBT and contributed a total of \$1,165,000 in October 2008 to CalPERS, the CERBT's administrator. The prefunding was intended to reduce and stabilize the District's annual required contribution to its OPEB plan in future years at an expected level for budgeting purposes. CalPERS issued a publicly available financial report that includes financial statements and required supplementary information for CERBT in aggregate. The report may be obtained by writing to CalPERS, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

Employees Covered

As of the June 30, 2019 actuarial valuation, the following former employees were covered by the benefit terms under the Plan:

Active employees	-
Inactive employees currently receiving benefits	<u>4</u>
<b>Total</b>	<b><u><u>4</u></u></b>

Contributions

The contribution requirements of plan members and the District are established and may be amended by the Board. The District's policy is to fully fund the actuarially determined contribution, when required. The District makes the contributions on behalf of the participants. For the fiscal year ended June 30, 2020, there were no contributions, since the plan is fully funded and benefit payments are made from the Trust.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 6: OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

Net OPEB Asset

The District's net OPEB asset was measured as of June 30, 2019 and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation dated June 30, 2019 based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2019
Funding Method	Entry Age Normal Cost, level percent pay
Discount Rate	6.73%
Inflation	2.26% annual inflation
Payroll increases	3.25% annual increases.
Net Investment Return	6.73%
Mortality Rates	The mortality rates used are those used in the most recent CalPERS valuations: <i>Pre-Retirement:</i> CalPERS 2017 Mortality pre-retirement <i>Post-Retirement:</i> CalPERS 2017 Mortality post-retirement
Healthcare Trend Rate	<i>Pre-65:</i> 7.00% <i>Post-65:</i> 5.00%
Health Plan Participation	Assumed that 100% of eligible participants will participate.
Medicare Coverage	Assumed that all retirees under 65 will be eligible for Medicare when they reach age 65.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2019 was 6.73%. This discount rate was based on a blend of the long-term expected rate of return on assets for benefits covered by plan assets and a yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or better for benefits not covered by plan assets.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 6: OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

Long-term Expected Rate of Return

The expected long-term return on assets takes into account the time horizon of the plan, the asset allocation, and the expected long-term real rates of return by asset class. Below are the arithmetic long-term expected real rates of return by asset class for the next 10 years as provided in a report by JP Morgan. For years thereafter, returns were based on historical average index real returns over the last 30 years assuming a similar equity/fixed investment mix and a 2.26% inflation rate. Investment expenses were assumed to be 10 basis points per year. These returns were matched with cash flows for benefits covered by plan assets and the Bond Buyer 20-Bond General Obligation index was matched with cash flows not covered by plan assets to measure the reasonableness of the choice in discount rate. The expected long-term real rates of return for each major investment class in the Plan's portfolio are as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	43.00 %	5.43%
Fixed Income	49.00 %	1.63%
Real Estate Investment Trusts	8.00 %	5.06%
<b>Total</b>	<b>100.00 %</b>	

Changes in the OPEB Asset

To determine the June 30, 2019 (measurement period) net OPEB asset, the District used a roll-forward technique for the total OPEB liability. The fiduciary net position is based on the actual June 30, 2019 fiduciary net position. The following table shows the results of the roll-forward.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2019	\$ 1,267,624	\$ 1,463,483	\$ (195,859)
Interest cost	81,835	-	81,835
Differences between expected and actual experience	(167,556)	-	(167,556)
Net investment income	-	101,767	(101,767)
Assumption changes	(4,722)	-	(4,722)
Benefit payments, including refunds of employee contribution	(105,006)	(105,006)	-
Administrative expenses	-	(313)	313
Net change during 2019-20	<u>(195,449)</u>	<u>(3,552)</u>	<u>(191,897)</u>
Balance at June 30, 2020	<u>\$ 1,072,175</u>	<u>\$ 1,459,931</u>	<u>\$ (387,756)</u>

Sensitivity of the Net OPEB Asset to Changes in the Discount Rate

The following represents the net OPEB Asset of the District if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease 5.73%	Current Discount Rate 6.73%	1% Increase 7.73%
Net OPEB Asset	<u>\$ (288,220)</u>	<u>\$ (387,756)</u>	<u>\$ (471,849)</u>

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 6: OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

Sensitivity of the Net OPEB Asset to Changes in the Health Care Cost Trend Rates

The following represents the net OPEB asset of the District if it were calculated using health care cost trend rates that are one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Net OPEB Asset	\$ <u>(292,615)</u>	\$ <u>(387,756)</u>	\$ <u>(469,462)</u>

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB asset and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 year straight-line recognition
All other amounts	Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period.

OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2020, the District recognized OPEB benefit of \$197,084. As of fiscal year ended June 30, 2020, the District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ <u>9,731</u>
Total	\$ <u><u>9,731</u></u>

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 6: OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Fiscal Year Ending June 30,	Recognized Deferred Inflows of Resources
2021	\$ (3,941)
2022	\$ (3,943)
2023	\$ (494)
2024	\$ (1,353)

**NOTE 7: RISK MANAGEMENT**

The Kensington Fire Protection District is a member of Contra Costa County Fire District's Joint Power of Authority Insurance Pool (CSAC). The District is exposed to various risks of loss related to torts, theft damages, destruction of assets, public officials' errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance for risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any recent fiscal year, and there has been no significant reduction in insurance coverage over the past three fiscal years.

The District's deductibles and maximum coverage are as follows:

Coverage Description	Deductibles	Insurance Coverage
General and Auto Liability	None	\$50,000,000
All Risk Property	\$500 (all other property)	\$600,000,000 (all other property)
	\$100,000 (flood)	\$600,000 (flood)
	\$500 (mobile equipment)	None
	\$50,000 (terrorism)	\$750,000,000
Earthquake	2% per unit	\$540,000,000
	\$100,000 minimum	None
Pollution Liability	\$250,000	\$10,000,000
Boiler and Machinery	\$5,000	\$100,000,000

**NOTE 8: LONG TERM LIABILITIES**

The District pays a true-up of expenses to City of El Cerrito for fire protection services. City of El Cerrito liability represents the "true-up" or reconciling costs for fire protection costs incurred from prior years. At the end of every year, these expenses are totaled by City of El Cerrito and the final true-up of expenses is provided to the District in the following year cost proposal. There is roughly a two year lag in information, so the District pays for the true-up expenses from two years ago. As of June 30, 2020, the long-term liability is \$409,042 which consists of \$289,042 related to actual reconciling costs for services performed in FY 18/19 and \$120,000 related to estimated costs for services performed in FY 19/20.

In June 2017, CalPERS issued a determination that the District owed \$139,711 in premium payments related to an internal accounting error involving a former District employee. The District filed an appeal, and on December 19, 2018, the parties reached a settlement. Following the settlement, the District will pay \$45,700 in 48 equal monthly installments. In FY 17-18, the amount had been recorded as a long-term liability on the financial statements. As of June 30, 2020, \$17,137 has been paid off and the remaining amount of \$28,563 has been recorded as a long-term liability.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 9: CONTINGENCIES AND COMMITMENTS**

The District is subject to litigation arising in the normal course of business. In the opinion of the management, there is no pending litigation which is likely to have a material adverse effect on the financial position of the District.

The World Health Organization declared the worldwide coronavirus (COVID-19) outbreak a public health emergency on January 30, 2020 and officially declared it as a pandemic as of March 11, 2020. Management has performed an evaluation of certain financial statement line items such as accounts receivable, fixed assets, and accounts payable to determine whether valuation or impairment adjustments should be made. Management has determined that the amounts reported on the financial statements are properly valued as of June 30, 2020. However, since the duration and full effects of the COVID-19 outbreak are yet unknown there could be future negative impacts to the financial condition of the District.

**REQUIRED SUPPLEMENTARY INFORMATION**



**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL FOR THE GENERAL FUND AND SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	General Fund			Special Revenue Fund		
	Final Budget	Actual	Variance with Final Budget Under (Over)	Final Budget	Actual	Variance with Final Budget Under (Over)
<b>REVENUES</b>						
Property taxes	\$ 4,271,290	\$ 4,335,438	\$ (64,148)	\$ -	\$ -	\$ -
Special taxes	-	-	-	200,450	200,653	(203)
Other taxes	25,250	25,220	30	-	-	-
Other revenues	-	1,610	(1,610)	-	-	-
Lease income	36,603	36,603	-	-	-	-
Salary reimbursement income	66,685	22,761	43,924	-	-	-
Salary reimbursement reconciliation	-	662	(662)	-	-	-
Investment income	120,000	96,352	23,648	-	-	-
<b>Total Revenues</b>	<b>4,519,828</b>	<b>4,518,646</b>	<b>1,182</b>	<b>200,450</b>	<b>200,653</b>	<b>(203)</b>
<b>EXPENDITURES</b>						
Current expenditures/expenses:						
City of El Cerrito service contract	3,032,488	3,033,275	(787)	-	-	-
City of El Cerrito reconciliation (s)	137,000	116,571	20,429	-	-	-
Firefighter's apparel/ expenses	10,750	136	10,614	-	-	-
Insurance	14,000	12,561	1,439	-	-	-
Office wages and related expenses	135,873	84,428	51,445	-	-	-
Contra Costa county expenses	37,630	34,490	3,140	-	2,188	(2,188)
Wildland vegetation management	10,000	6,300	3,700	-	-	-
Water system improvement	20,000	-	20,000	-	-	-
Fire abatement contract	11,250	-	11,250	-	-	-
LAFCO	2,450	2,548	(98)	-	-	-
Professional development	5,000	4,639	361	-	-	-
Outside professional service fees	91,920	341,365	(249,445)	-	-	-
Public education	35,000	10,730	24,270	-	-	-
Office expense and supplies	5,350	3,579	1,771	-	-	-
Building utilities/ services	144,600	114,249	30,351	-	-	-
Memberships	7,600	7,727	(127)	-	-	-
Community service activities	50,750	2,744	48,006	-	-	-
Staff appreciation	1,750	1,017	733	-	-	-
Contingency	25,000	1,768	23,232	-	-	-
Debt Services - Principal (CalPERS settlement)	45,700	12,377	33,323	-	-	-
Capital outlay	20,000	70,665	(50,665)	-	-	-
<b>Total Expenditures</b>	<b>3,844,111</b>	<b>3,861,169</b>	<b>(17,058)</b>	<b>-</b>	<b>2,188</b>	<b>(2,188)</b>
<b>Subtotal - Revenues Less Expenditures</b>	<b>675,717</b>	<b>657,477</b>	<b>18,240</b>	<b>200,450</b>	<b>198,465</b>	<b>1,985</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	278,512	278,512	-	-	-
Transfers out	-	(196,489)	(196,489)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>82,023</b>	<b>82,023</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>675,717</b>	<b>739,500</b>	<b>63,783</b>	<b>200,450</b>	<b>198,465</b>	<b>(1,985)</b>
Fund Balance - July 1, 2019		4,559,548			12,340	
Fund Balance - June 30, 2020		\$ 5,299,048			\$ 210,805	

**KENSINGTON FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB ASSET AND RELATED RATIOS  
For the Measurement Period Ended June 30**

Last 10 Years\*

	2019	2018	2017
<b>Total OPEB Liability</b>			
Interest	\$ 81,835	\$ 84,260	\$ 99,977
Difference between expected and actual experience	(167,556)	(14,315)	146,389
Changes of assumptions	(4,722)	-	(373,443)
Benefit payments, including refunds of employee contribution	(105,006)	(106,929)	(105,986)
Net change in total OPEB liability	(195,449)	(36,984)	(233,063)
Total OPEB liability, beginning	1,267,624	1,304,608	1,537,671
Total OPEB liability, ending (a)	\$ 1,072,175	\$ 1,267,624	\$ 1,304,608
<b>Plan Fiduciary Net Position</b>			
Contributions - employer			
Net investment income	\$ 101,767	\$ 91,709	\$ 112,865
Benefit payments, including refunds of employee contributions	(105,006)	(106,929)	(105,986)
Administrative expenses	(313)	(772)	(739)
Net change in plan fiduciary net position	(3,552)	(15,992)	6,140
Plan fiduciary net position, beginning	1,463,483	1,479,475	1,473,335
Plan fiduciary net position, ending (b)	\$ 1,459,931	\$ 1,463,483	\$ 1,479,475
District's net OPEB asset, ending (a) - (b)	\$ (387,756)	\$ (195,859)	\$ (174,867)
Plan Fiduciary net position as a percentage of the total OPEB liability	136 %	115 %	113 %
Covered-employee payroll**	-	-	-
District's net OPEB asset as a percentage of covered-employee payroll**	-	-	-

**Notes to Schedule:**

\* Schedule is intended to show information for ten years. Fiscal year 2018 was the first year of implementation, therefore only three years are shown. Additional years' information will be displayed as it becomes available.

\*\*Covered employee payroll is annual compensation paid (or expected to be paid) to active employees covered by an OPEB plan, in aggregate. The District provides post-retirement health benefits (medical, dental and vision) to a closed group of former employees who have retired from the District and to their surviving spouses and dependent children, thus there is no covered-employee payroll.

**KENSINGTON FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN\*\*  
For the Fiscal Year Ended June 30**

**Last 10 Years\***

	<u>2020**</u>	<u>2019**</u>	<u>2018**</u>
Actuarially Determined Contribution (ADC)	\$ -	\$ -	\$ -
Contributions in relation to the ADC	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll***	-	-	-
Contributions as a percentage of covered-employee payroll***	-	-	-

**Notes to Schedule:**

\* Schedule is intended to show information for ten years. Fiscal year 2018 was the first year of implementation, therefore only one year is shown. Additional years' information will be displayed as it becomes available.

\*\* The District's policy is to fully fund the actuarially determined contribution, when required. The District makes the contributions on behalf of the participants. For the fiscal year ended June 30, 2020 and prior years presented, there were no contributions, since the plan is fully funded and benefit payments are made from the Trust.

\*\*\* Covered employee payroll is annual compensation paid (or expected to be paid) to active employees covered by an OPEB plan, in aggregate. The District provides post-retirement health benefits (medical, dental and vision) to a closed group of former employees who have retired from the District and to their surviving spouses and dependent children, thus there is no covered-employee payroll.

## OTHER REPORTS



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Kensington Fire Protection District  
Kensington, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund, of the Kensington Fire Protection District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Kensington Fire Protection District's basic financial statements, and have issued our report thereon dated April 2, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Kensington Fire Protection District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Kensington Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Kensington Fire Protection District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Kensington Fire Protection District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink, appearing to read "M. C. McPherson".

Sacramento, California  
April 2, 2021



April 2, 2021

To the Board of Directors  
Kensington Fire Protection District  
Kensington, California

We have audited the financial statements of the governmental activities and each major fund of the Kensington Fire Protection District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 12, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kensington Fire Protection District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies were not changed during the year. We noted no transactions entered into by Kensington Fire Protection District during the year for which there was a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were depreciation, estimate of the net other-post employment benefit (OPEB) liability, and estimate related to the City of El Cerrito long term liability. Management's estimate for depreciation is based on the District's capitalization policy. Management's estimate for the OPEB liability is based on actuarial valuations. Management's estimate for El Cerrito long term liability is based on estimated costs for services performed. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Attachment "A" summarizes misstatements identified by us during the audit which were posted to the financial statements by management.

##### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

##### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 2, 2021.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Kensington Fire Protection District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Kensington Fire Protection District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, the budgetary comparison schedules, and the schedule of changes in the District's net OPEB liability and related ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Kensington Fire Protection District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Mann, Urrutia, Nelson, CPAs & Associates, LLP



**KENSINGTON FIRE PROTECTION DISTRICT  
SUMMARY OF AUDIT ADJUSTMENTS  
June 30, 2020**

Description	Effect - Increase (Decrease)				
	Assets	Liabilities	Equity	Revenue	Expenses
<u>Current Year Differences</u>					
To book additional RGS Contract expense for services rendered		\$ 29,307			\$ 29,307
To adjust depreciation expense for over-depreciated asset	\$ 9,996				\$ (9,996)
To adjust El Cerrito contract liability for contract estimate		\$ 163,328			\$ 163,328
<b>Total Income Statement Effect</b>				<u>\$ -</u>	<u>\$ 182,639</u>
<b>Balance Sheet Effect</b>	<u>\$ 9,996</u>	<u>\$ 192,635</u>	<u>\$ -</u>		



**KENSINGTON FIRE PROTECTION DISTRICT**

**DATE:** April 14, 2021

**TO:** Board of Directors  
Kensington Fire Protection District

**RE:** **Agenda Item 4c**  
Public Safety Building Renovation Recommendation

**SUBMITTED BY:** Bill Hansell, General Manager

---

**Recommended Action**

Direct the General Manager to proceed with the development of a renovation strategy for the Public Safety Building to meet the current and future needs of the KFPD staff and services per concept diagrams presented in November 2019 for full Fire Department occupancy, re: attached documents. The approval will include directing the General Manager to obtain consultant proposals, as needed, for project design, engineering, cost estimating, scheduling, etc. in order to propose future budget amendments to fund and proceed with the full scope of work.

**Background**

In its January 13<sup>th</sup>, 2021 regular meeting and March 25<sup>th</sup>, 2021 special joint meeting, the KFPD Board of Directors received comprehensive information from staff on the background, existing conditions, professional analyses, proposed options, and challenges/benefits associated with the renovation or replacement of the Public Safety Building. As noted in these meetings, concerns about seismic resistance, accessibility, and space needs date back to the 1990's and, despite partial building renovations over the years, these problems remain to be addressed.

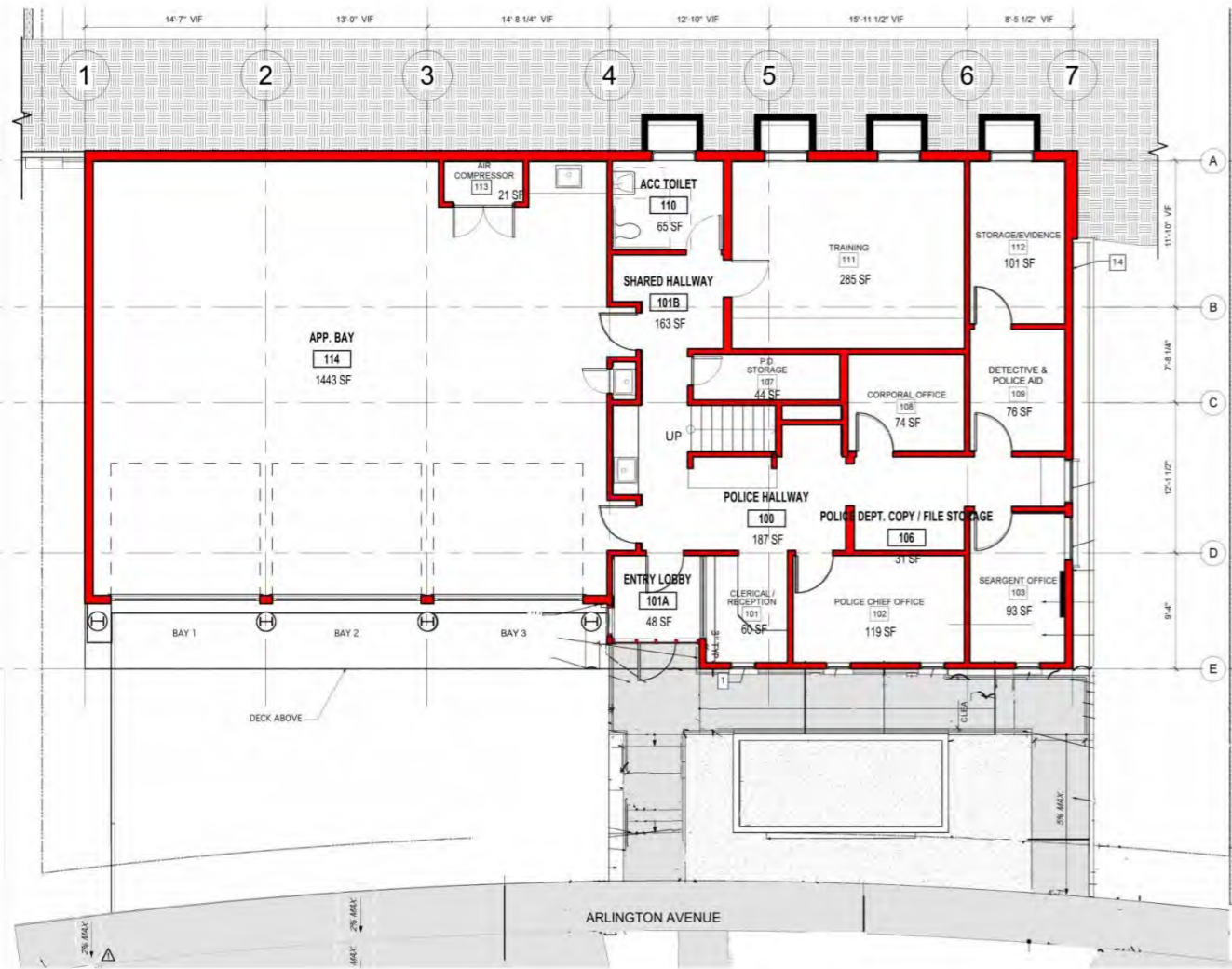
In the January 20<sup>th</sup>, 2021 special meeting on "GM Goals & Objectives" it was determined that "significant progress on the building" should be achieved by the end of 2021. Since the beginning of 2016, KFPD has spent approximately \$325,000 on consultants plus staff time in an effort to thoroughly review options. Some of those alternatives were found to be restricted by State law, such as on-site expansion due to the Alquist-Priolo Act, while others, such as new building sites, were rejected due to community concerns, or found unacceptable due to emergency response times for non-centralized locations. Attempts in 2020 to creatively accommodate the needs of both the Fire Department and the Police Department within a renovated but constrained existing building failed to provide viable options (see letters from both Chiefs in the January 13<sup>th</sup>, 2021 joint report.) On top of that, expending significant capital costs for little to no operations improvement does not make sense.

Therefore, understanding that the Fire Department requires a centralized location along with adequate current and future space needs to properly keep its residents safe, while also being aware that there are nearby viable alternative locations for the Police Department to occupy, Management recommends that the Board of Directors approve proceeding with the Fire Department occupancy plan that was conceptually shown in November 2019 (see attached excerpts from the 11/16/2019 public meeting.) Approval will mean authorizing the GM to proceed with the next steps required to subsequently propose consultants, schedules, and financing to the Board for approval.

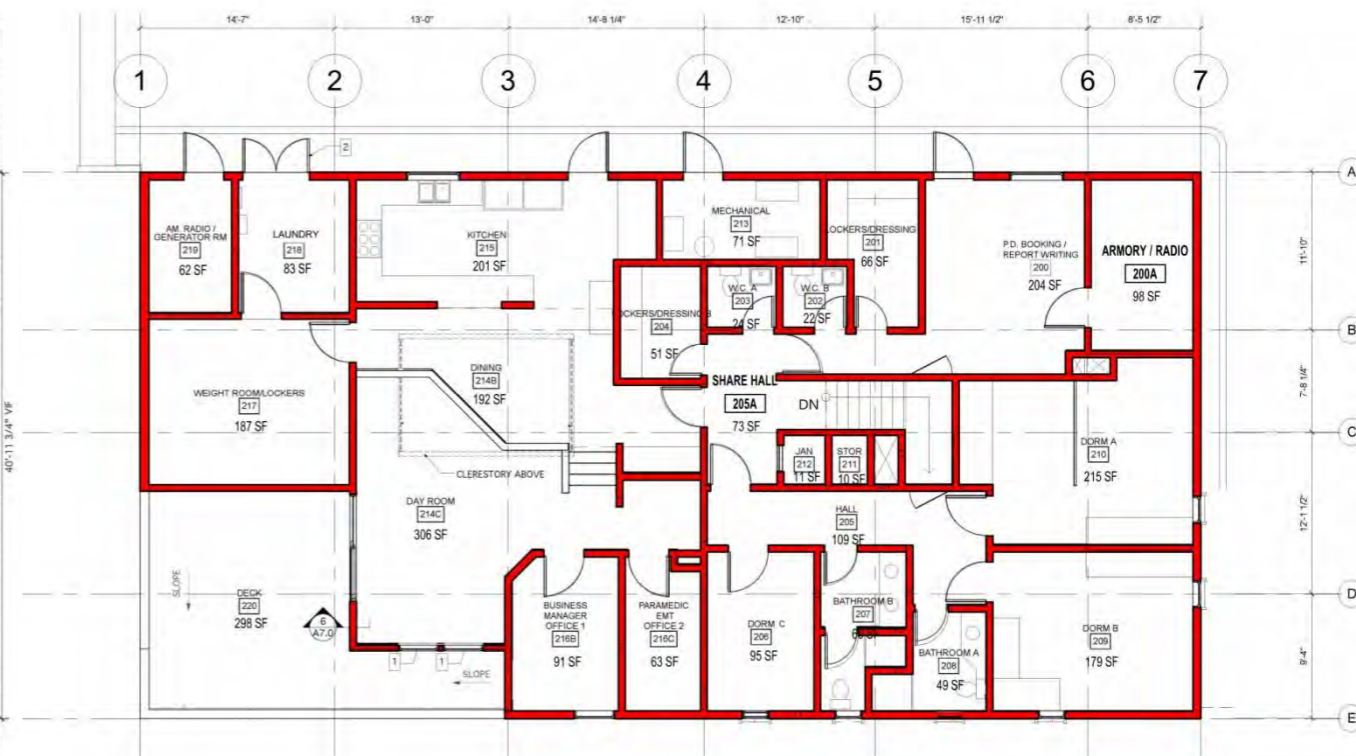
### **Fiscal Impact**

The current fiscal year budget has two approved line items related to the Public Safety Building. Line item “*Needs Assessment/Feasibility Study*” for \$30,000 has already been expended. Line item “*PSB Consultant*” still has an unused allowance of \$30,000. If approved, the recommendation to proceed with the next steps described above can be facilitated with the unused allowance, thereby maintaining the existing budget. Recommendations for the FY2021-2022 budget will consider the proposals that are acquired and presented to the Board for approval at that time.

**NOTE:**  
**Analysis & Recommendation from the  
 Public Meeting Presentation on 11/16/2019**



level 01

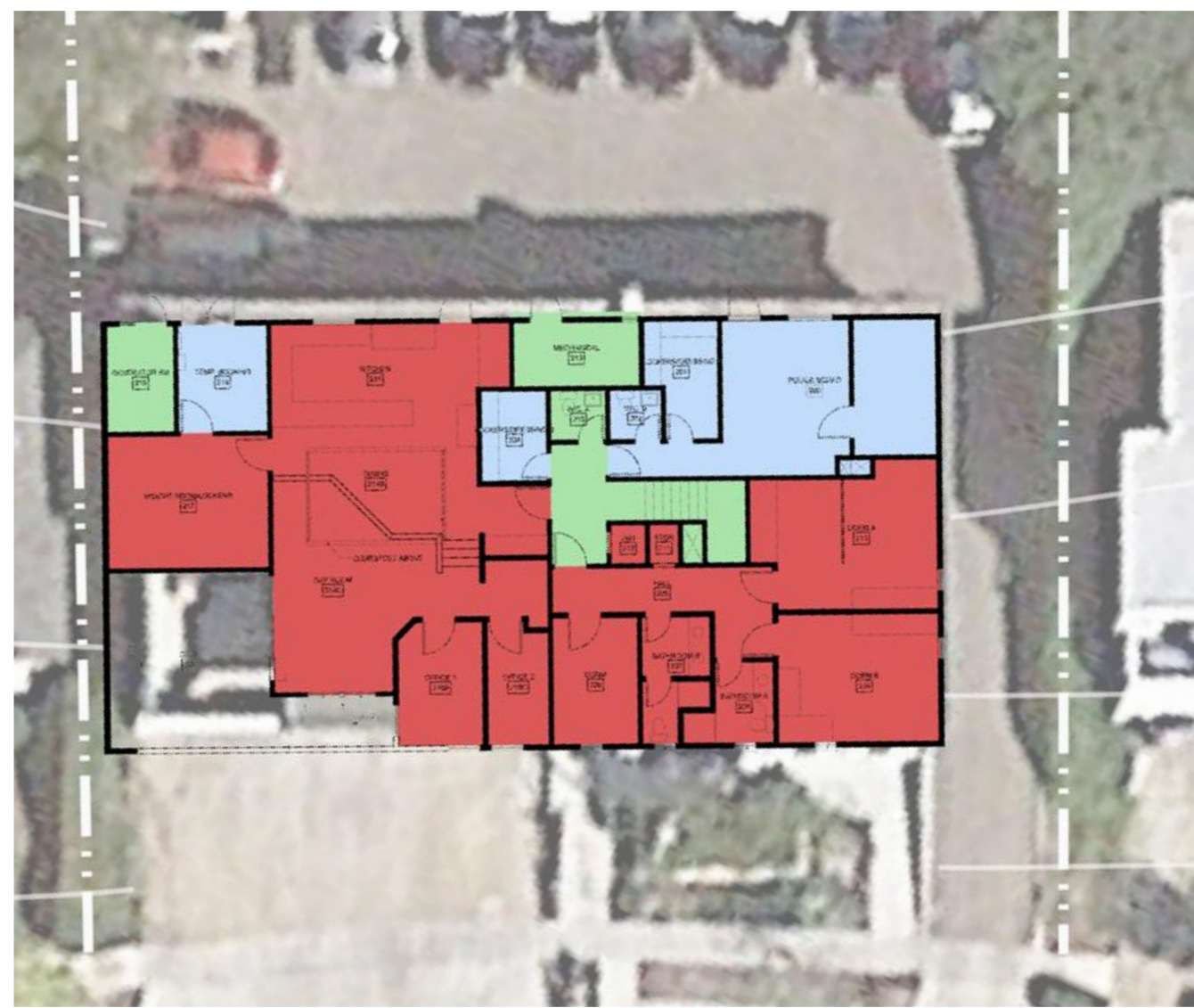


level 02

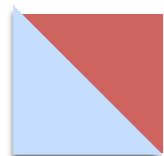
existing public safety building



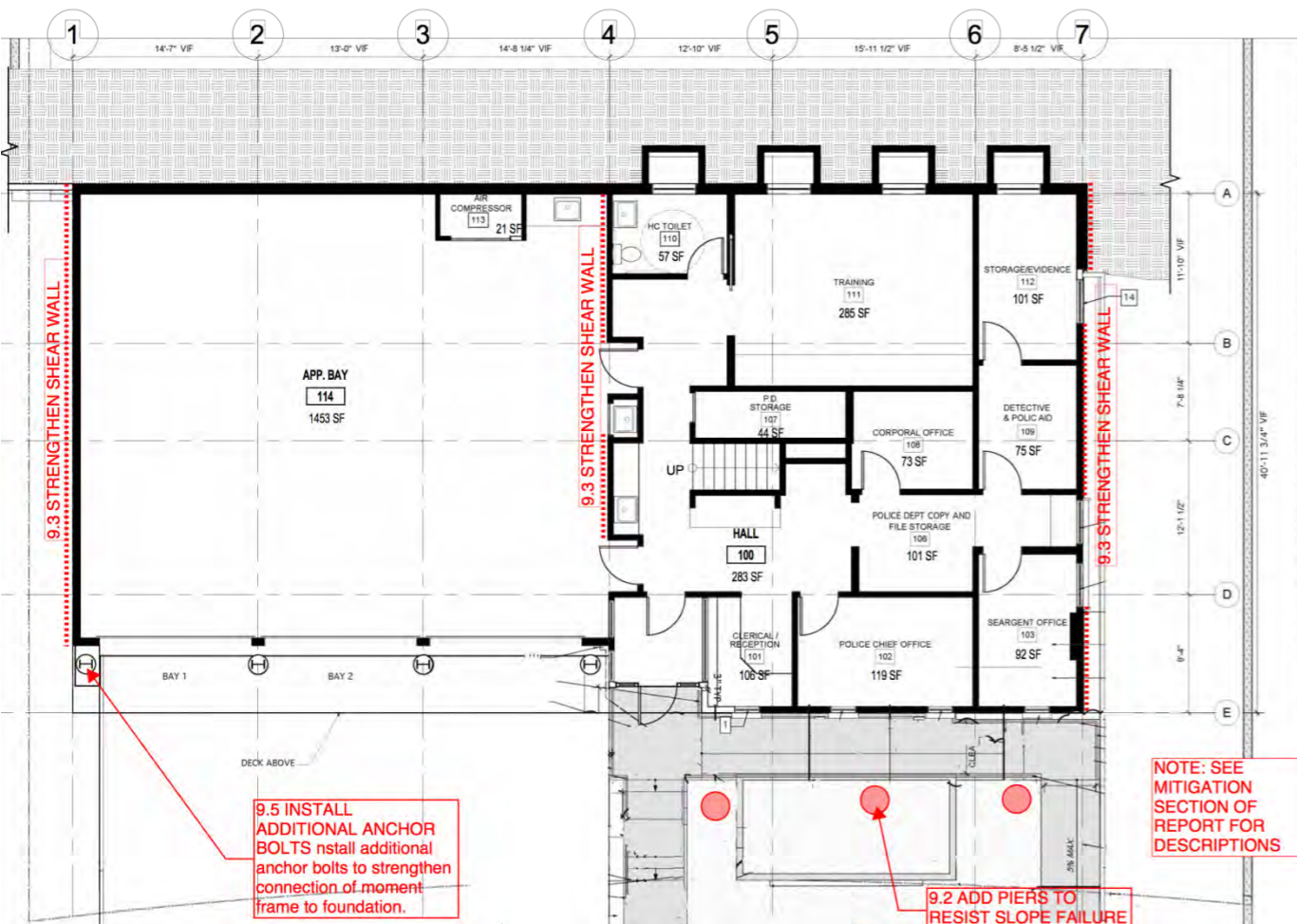
level 01



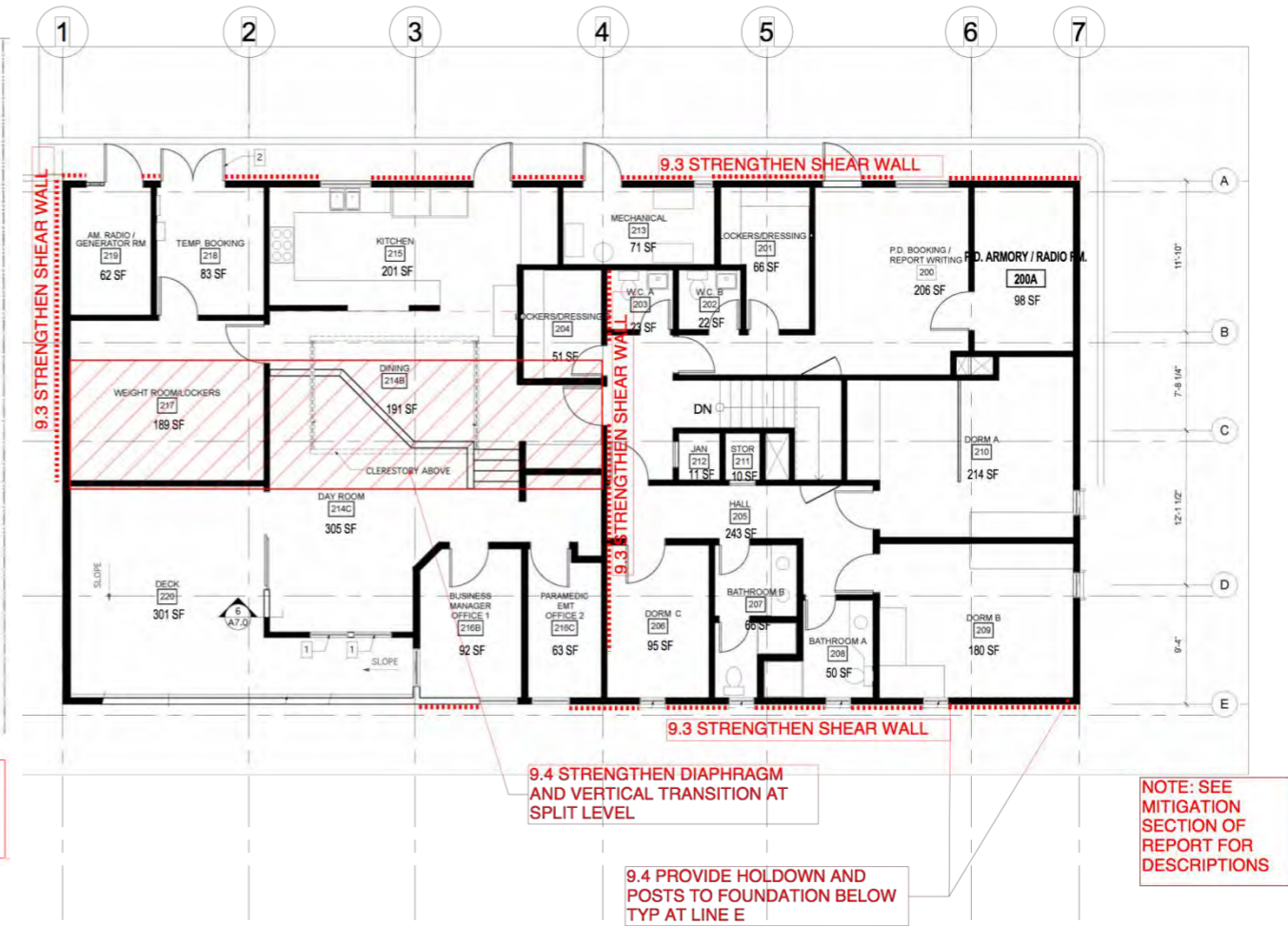
level 02



programmatically tangled

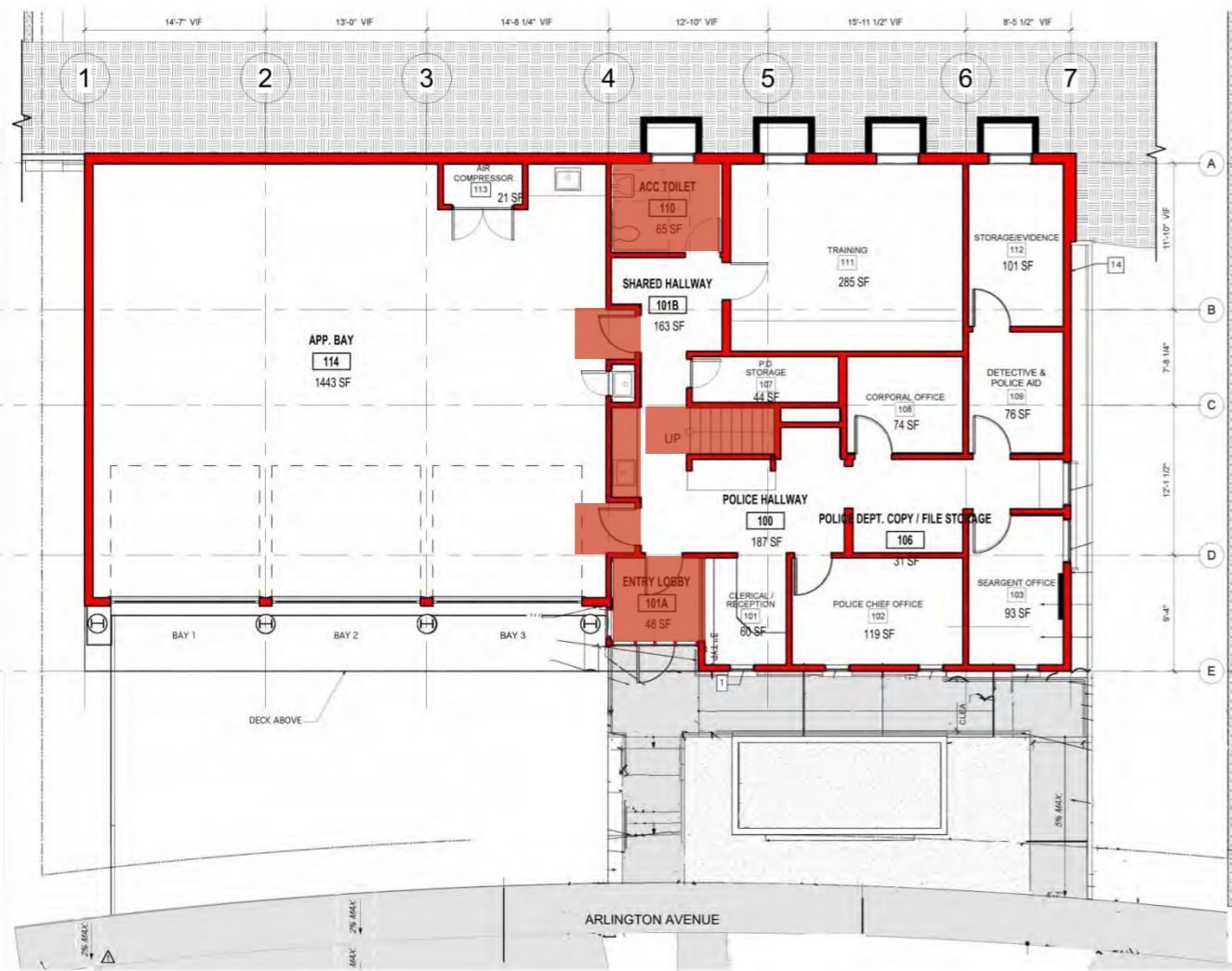


level 01



level 02

seismic upgrade requirements

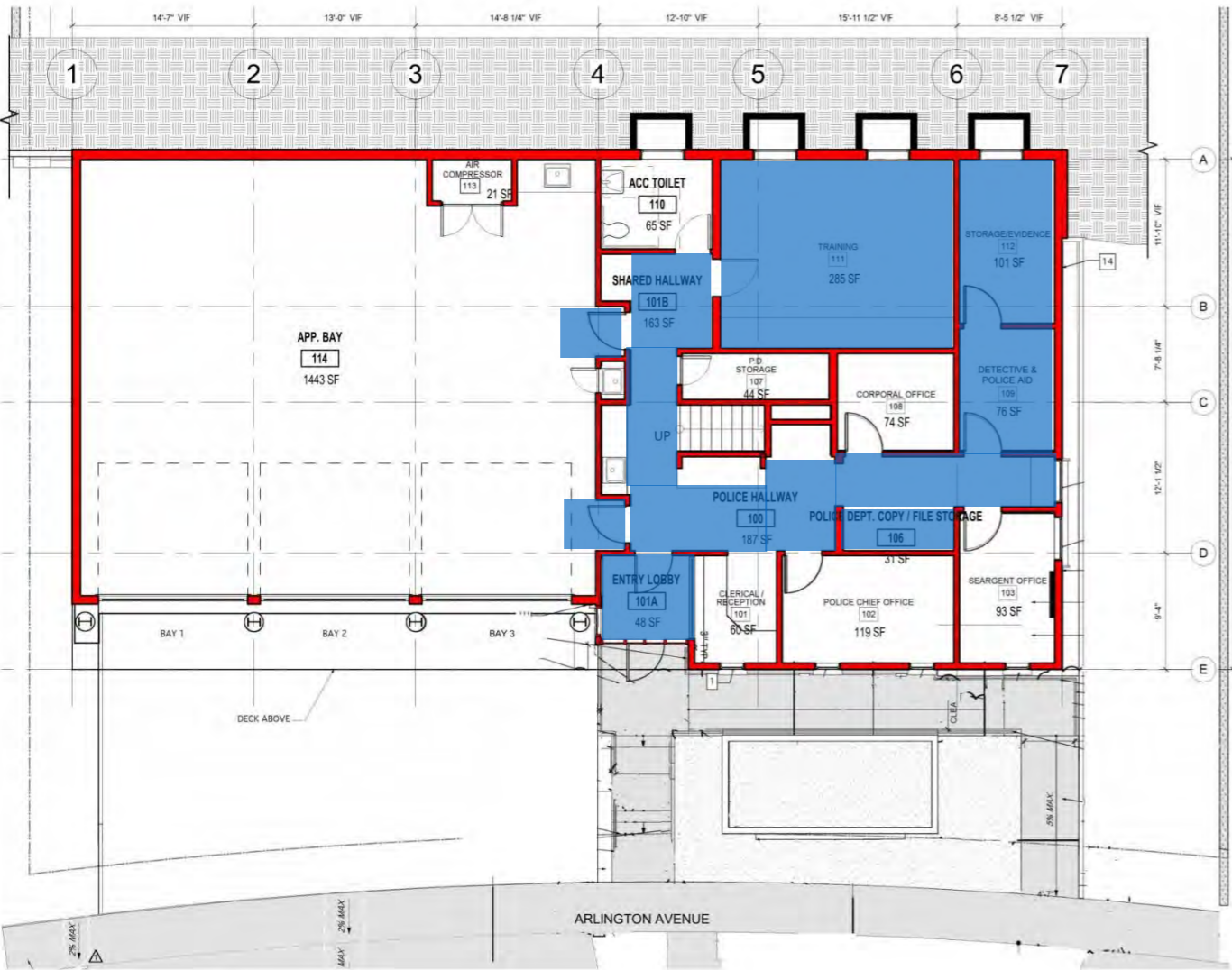


level 01

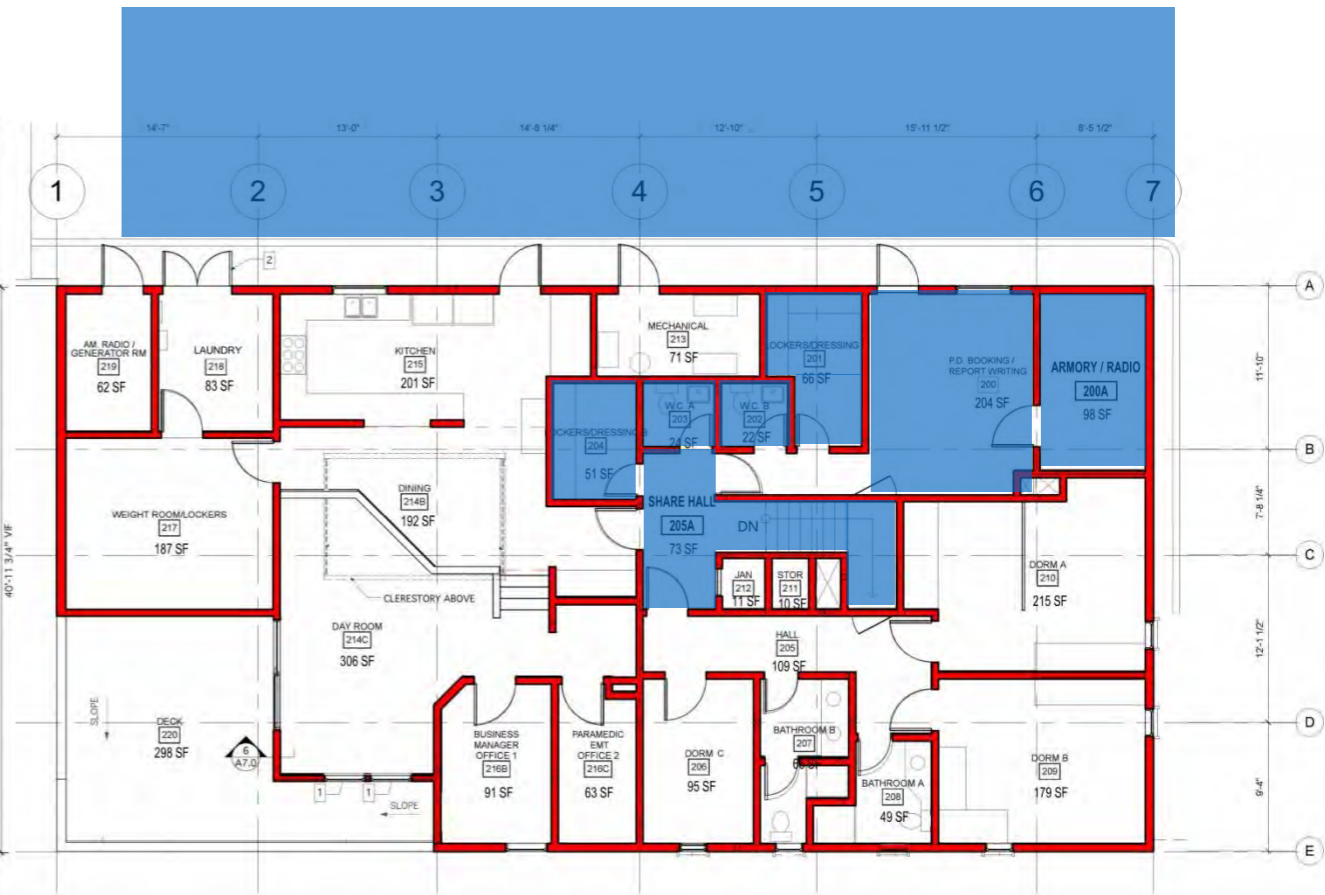


level 02


 ADA non-compliant areas



level 01



level 02

 police department: non-conforming/non-compliant





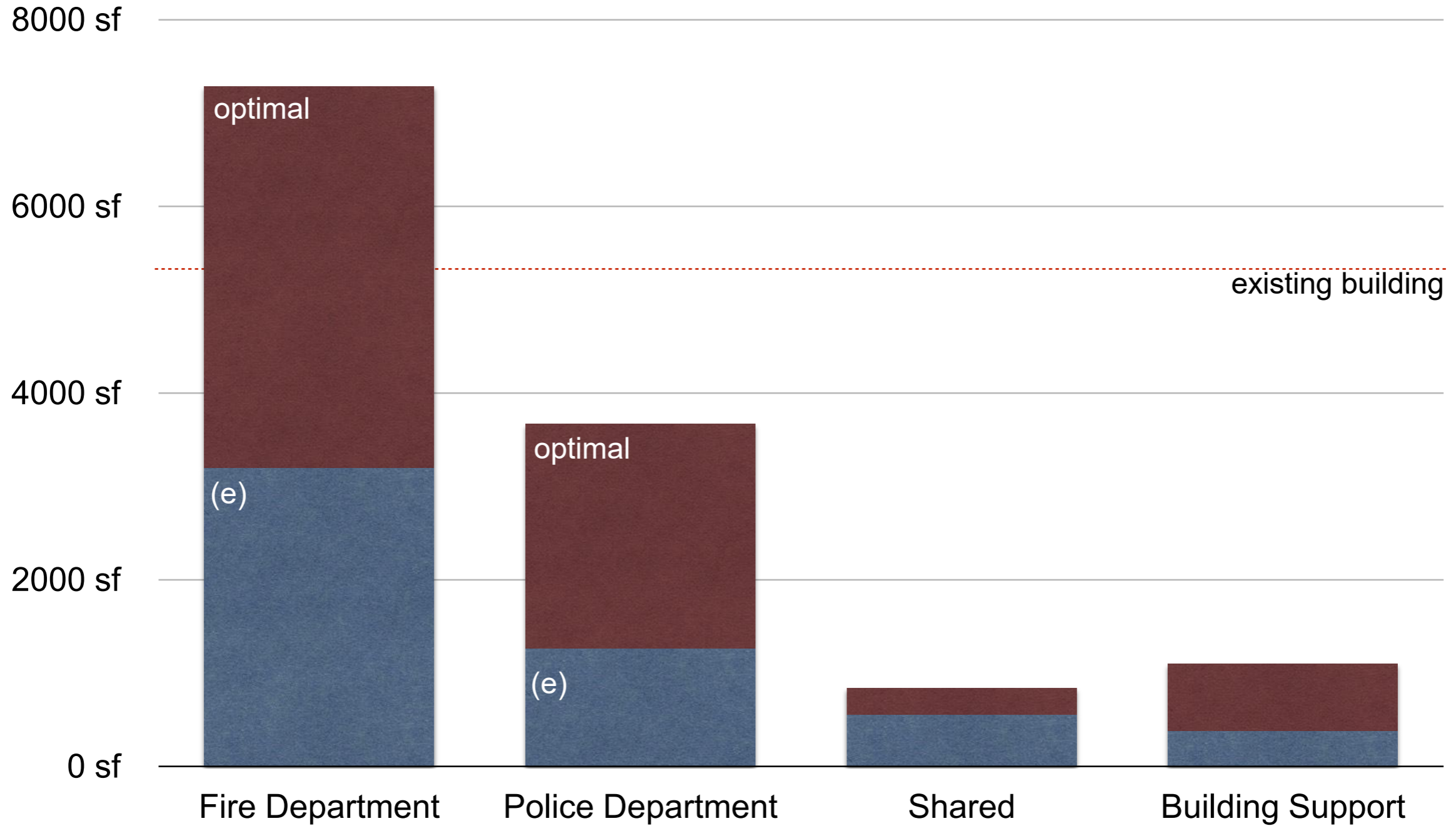
level 01



level 02



fire department:nonconforming/non-compliant areas



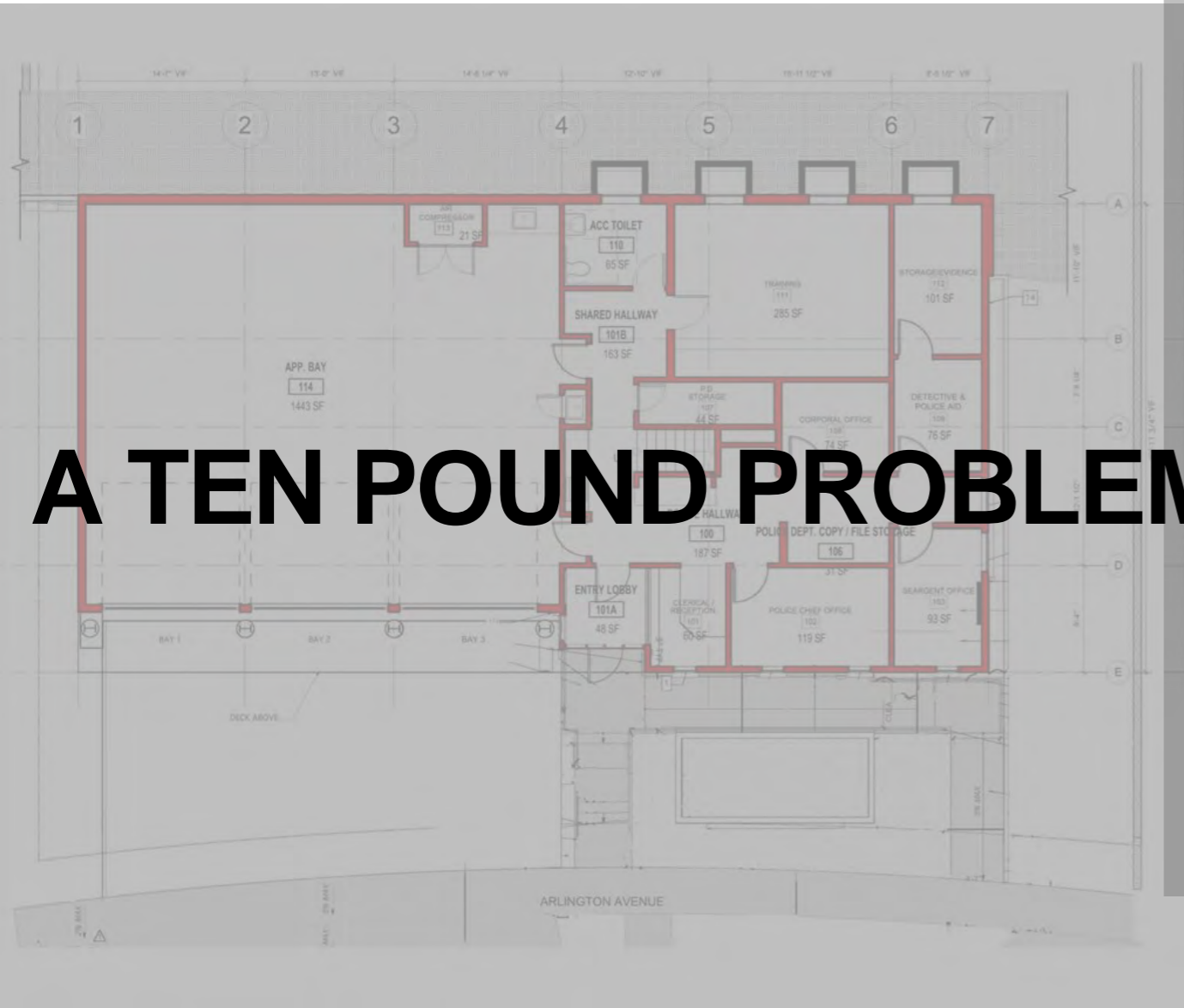
 existing vs. optimal program areas

NOTE: Excerpt from 06/06/2017 Report:

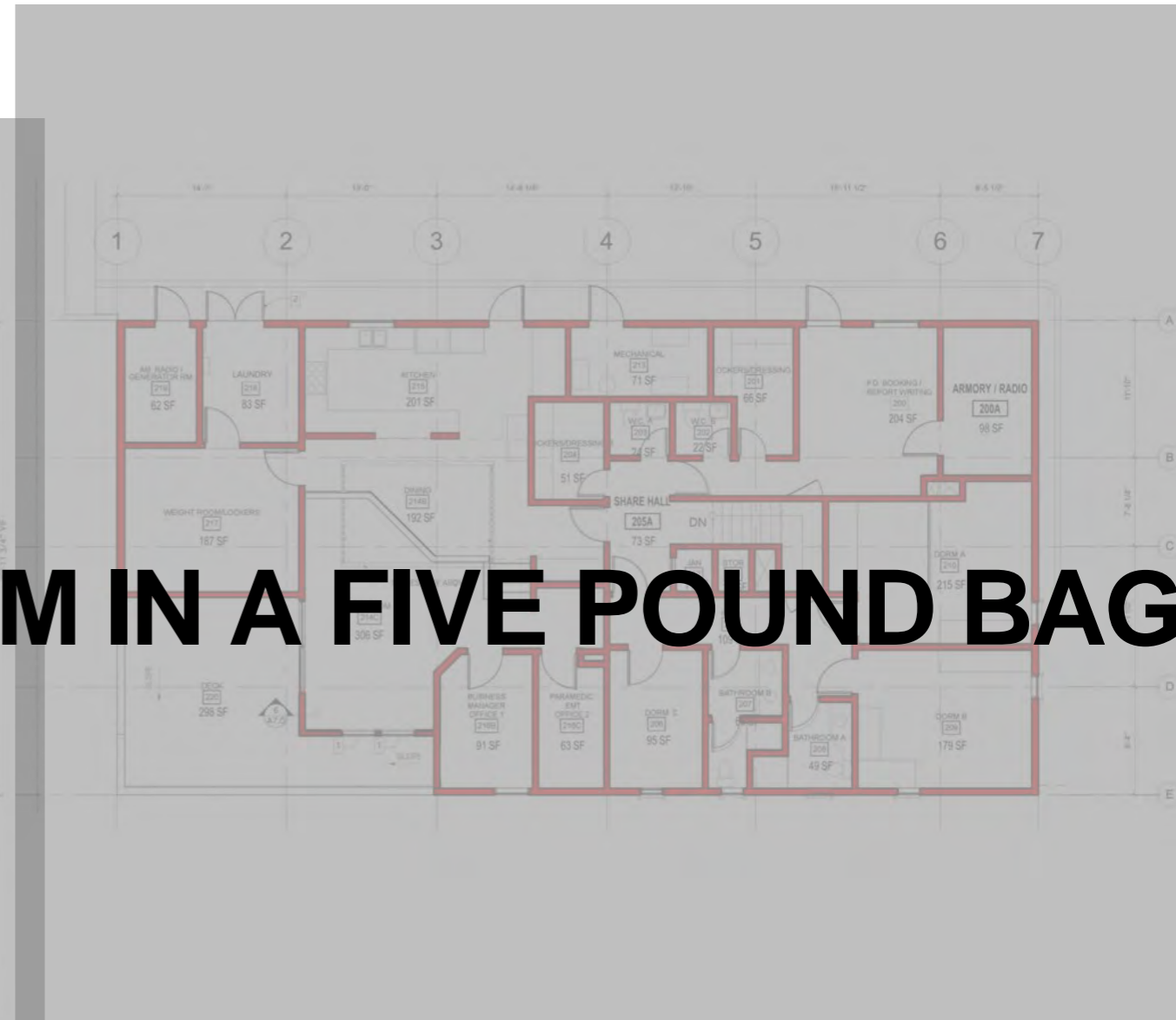
**Public Safety Building**  
**Preliminary Space Requirements (PSR)**  
**December 12, 2016**  
**RossDrulisCusenbery Architecture, Inc.**

Department	Existing Staff	NSF	Optimal Staff	NSF
Fire Department	3	3,202	5	5,955
Police Department	5	1,269	8	2,488
Shared Support		892		500
Building Support		585		990
<b>Total Personnel/NSF</b>	<b>8</b>	<b>5,948</b>	<b>13</b>	<b>9,933</b>
Building Spaces/Circulation		22%		2,185
<b>Total Building Gross SF (BGSF)</b>		<b>5,948</b>		<b>12,118</b>

Parking Requirements	Existing	Optimal
Personal Vehicles	2	7
Department Vehicles	7	7
Visitor Vehicles	0	2
<b>Total Parking</b>	<b>9</b>	<b>16</b>



level 01



level 02

 back to the existing building

## allowable remodel \$\$

The value of the structure is the replacement cost to construct a building of the same size. The Owner should get a cost estimate for the replacement cost of the building. This will then establish the 50% upper limit that can be spent on the renovation of the building. However, the building department will have to accept the estimated costs.

## conclusion

- replacement-cost cost estimate required
- 50% of above = renovation budget
- County verification required
- scope may need to be reconsidered

## accessibility requirements

The building will need to comply with all California Building Code (CBC) regulations for accessibility. An accessible path of travel between levels is required. All levels of the building will need to be made accessible either by a ramp or an elevator. All portions of the building will need to comply with CBC accessibility regulations. This includes, but is not limited to; parking, entries, kitchen, restrooms, showers, sleeping rooms, living areas, offices, training rooms and public areas.

## conclusion

- elevator required
- wheelchair lift @ split level required
- verify all operational areas provide for accessibility

## expansion vs. occupancy

The occupancy of the building may not be increased by any means from the occupant load that currently exists in the building.

## conclusion

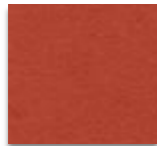
- proposed plans may not increase occupancy

*NOTE: preliminary analysis verifies that the current plans to **not** increase occupancy*



# Level 01 - Fire Department Program Areas





## Level 02 - Fire Department Program Areas



**KFPD BOARD OF DIRECTORS MEETING  
January 13, 2021  
ITEM 7.1**



**KPPCSD BOARD OF DIRECTORS MEETING  
January 14, 2021  
ITEM 8**

**JOINT STATUS REPORT ON PUBLIC SAFETY BUILDING RENOVATION AND CONSIDERATION TO INITIATE  
A JOINT REVIEW OF THE CURRENT CONCEPTUAL DESIGN BY MEMBERS OF THE KPPCSD AND  
KENSINGTON FIRE PROTECTION DISTRICT BOARDS**

**SUMMARY OF RECOMMENDATION**

Receive a status report on the Public Safety Building renovation project, and consider directing staff to schedule a public meeting consisting of two members from each of the KPPCSD and KFPD boards to review the project.

**BACKGROUND**

A renovation or replacement of the KFPD Public Safety Building (PSB) has been a subject of consideration since 2016 when a seismic evaluation by Biggs Cardosa Associates Inc., Structural Engineers, determined that *"Because the building does not meet the latest seismic code requirements and due to its proximity to major earthquake faults there is the possibility that significant structural damage may occur with loss of life during a seismic event."* The report, dated 02/16/2016, recommended that *"the existing building be replaced or fully evaluated based on the requirements of the 2013 California Building Code by a registered Structural Engineer to determine the structural framing elements that are deficient"* and that *"a replaced structure would not only perform better during an earthquake but address many of the operational issues of the existing station."* It should be noted that the current 2019 CA building code is now two cycles beyond the 2013 version and has increased requirements for building life safety.

Subsequent studies of the PSB evaluated numerous options to remedy the safety and operational deficiencies of the building. In January, 2017, the architectural firm of RossDrulisCusenbery (RDC) presented a "Feasibility and Master Plan Final Report" which fully assessed the existing building, site, programmatic space requirements, civil infrastructure (BKF Engineers), structural (IDA Structural Engineers), and cost estimates (Mack5 Consultants) for the following:

- 1) Renovation (6K gsf at \$652psf = \$4M),
- 2) Replacement on site (14K gsf at \$579psf = \$8M), or
- 3) Building at a new location (19K gsf at \$595psf = \$11.5M).

In November, 2017, a geophysical investigation report by Advanced Geological Services on the existing PSB site stated that "No definitive fault indications were observed..." but suggested that "...there may be a geologic discontinuity...along the retaining wall between the back of the firehouse parking lot and the neighbor's yard." A further report by Rockridge Geotechnical in January 2018 stated that, "The location

of the suspected fault and resulting setbacks are expected to significantly limit the potential of extending the footprint of the proposed building to the eastern property line.”

At a KFPD board meeting on 09/11/2019, RDC presented a summary of the thirteen schemes studied to date which referenced a “Conceptual Retrofit Design” that included an explanation of the Alquist-Priolo Earthquake Zone Act. The Act “...prohibits the location of developments and structures for human occupancy across the traces of active faults” and limits alterations or additions of existing buildings on such sites to 50% of the value of the structure. RDC’s presentation detailed all the areas of both the Fire Department and the Police Department which are deficient and do not meet standards and practice codes for contemporary levels of service. The RDC recommendation, based on solving both the seismic vulnerability and the inadequate facilities for both departments, was to renovate the PSB for use by the Fire Department and to find safe and appropriate space for the Police Department elsewhere.

Before proceeding with this recommendation, the KPPCSD Board pursued the idea of having RDC develop a design that would house both the Fire and Police departments in the PSB, and the Board worked with the Fire District for permission to engage RDC to explore this possibility.

At its meeting of January 23, 2020, the KPPCSD Board, with the concurrence of the KFPD, approved an agreement with RDC in the amount of \$15,673 for their firm to develop a design for the renovation of the Public Safety Building that could accommodate space needs of both KFPD and the KPPCSD Police Department. It was understood that there was no guarantee that this work by RDC would result in a feasible design, but the Board majority felt that it was worthwhile to fund this additional work.

During the course of the work by RDC, several technical design issues arose that required additional analysis and meeting(s) with the Contra Costa County Building Official. These issues involved accessibility and seismic requirements for the renovated Public Safety Building, and were outside of the original scope of work contracted for by KPPCSD. To continue this architectural analysis, the KPPCSD provided additional funding for an Extra Service Request (ESR 001), with the cost of that ESR split evenly with the Fire District. The cost to each agency was approximately \$13,000.

On September 17, 2020, KPPCSD and KFPD staff received from the architect the draft conceptual plans for a new “Option D” for the renovated Public Safety Building. This conceptual plan incorporated an elevator and a wheelchair lift, and redesigned space on the ground floor to improve the layout of the Kensington Police Department based on prior comments from the department. The plan also incorporated an altered layout for the apparatus bays and support spaces. This conceptual design enclosed the outdoor deck area, and included modifications to meet accessibility codes.

Neither the Fire District nor the Police Department staff found design “Option D” to be completely acceptable, and both KPPCSD staff and Fire District staff participated in discussions with the architect to review their specific concerns associated with the conceptual design. At the November 11<sup>th</sup>, 2020, regular board meeting of the KFPD, the directors approved closing out RDC’s ESR007, effectively pausing any further work in lieu of the concerns expressed.

#### **CURRENT STATUS OF BUILDING DESIGN**

Following several additional discussions independent of RDC in December 2020 that included the KPPCSD General Manager Bill Lindsay, KFPD General Manager Bill Hansell, Police Chief Walt Schuld, and Fire Chief Michael Pigoni, Mr. Hansell made revisions to the prior conceptual Option D plan (attached)

that attempted to address concerns by each of the chiefs. Both Chief Pigoni and Chief Schuld have prepared written comments reflecting the difficulties in developing a conceptual design that meets the facility requirements of both departments. These comments are attached to this report. The managers and chiefs briefly discussed alternatives that would solve the space constraints of renovating the existing building, but, at this juncture, staff believes that it is important to receive a policy review by board members from each of the agencies so that there is an understanding at the governance level of what facility needs can and cannot be addressed through renovation of the Public Safety Building within the existing building footprint. Specifically, the general managers believe that the boards should authorize staff to schedule a joint committee consisting of two members of each board to review the status of the project in detail. (It may be noted that each board previously appointed a committee that could serve this purpose.)

While the agenda, format and objectives need to be more fully developed, the concept for a joint committee or board meeting is as follows:

- The meeting would be a public meeting;
- No decisions would be made at the meeting; it would involve a workshop-style presentation and discussion by members of both Boards to gather information needed for future, separate decision-making by each of the respective Boards;
- The meeting would be jointly facilitated by the general managers from both agencies;
- The workshop would include a presentation by KFPD General Manager Hansell, and police and fire staff, that would provide information on issues that are common to both agencies:
  - Overview and history of the project;
  - Review of initial design objectives;
  - Current status, including conceptual designs;
  - Feasibility of pursuing joint occupancy in the PSB;
  - Alternatives to joint occupancy in the PSB (if applicable);
  - Recommended process for closure on a final conceptual design;
  - Preliminary project schedule; and
  - Project budget estimate.

The above is meant only to be a tentative listing of topics to be addressed.

## **RECOMMENDATION**

Receive a status report on the Public Safety Building renovation project, and consider directing staff to schedule a public meeting consisting of two members from each of the KPPCSD and KFPD boards to review the project.

## **FISCAL IMPACT**

There is no significant additional fiscal impact associated with the recommended action described in this report.

**ATTACHMENTS**

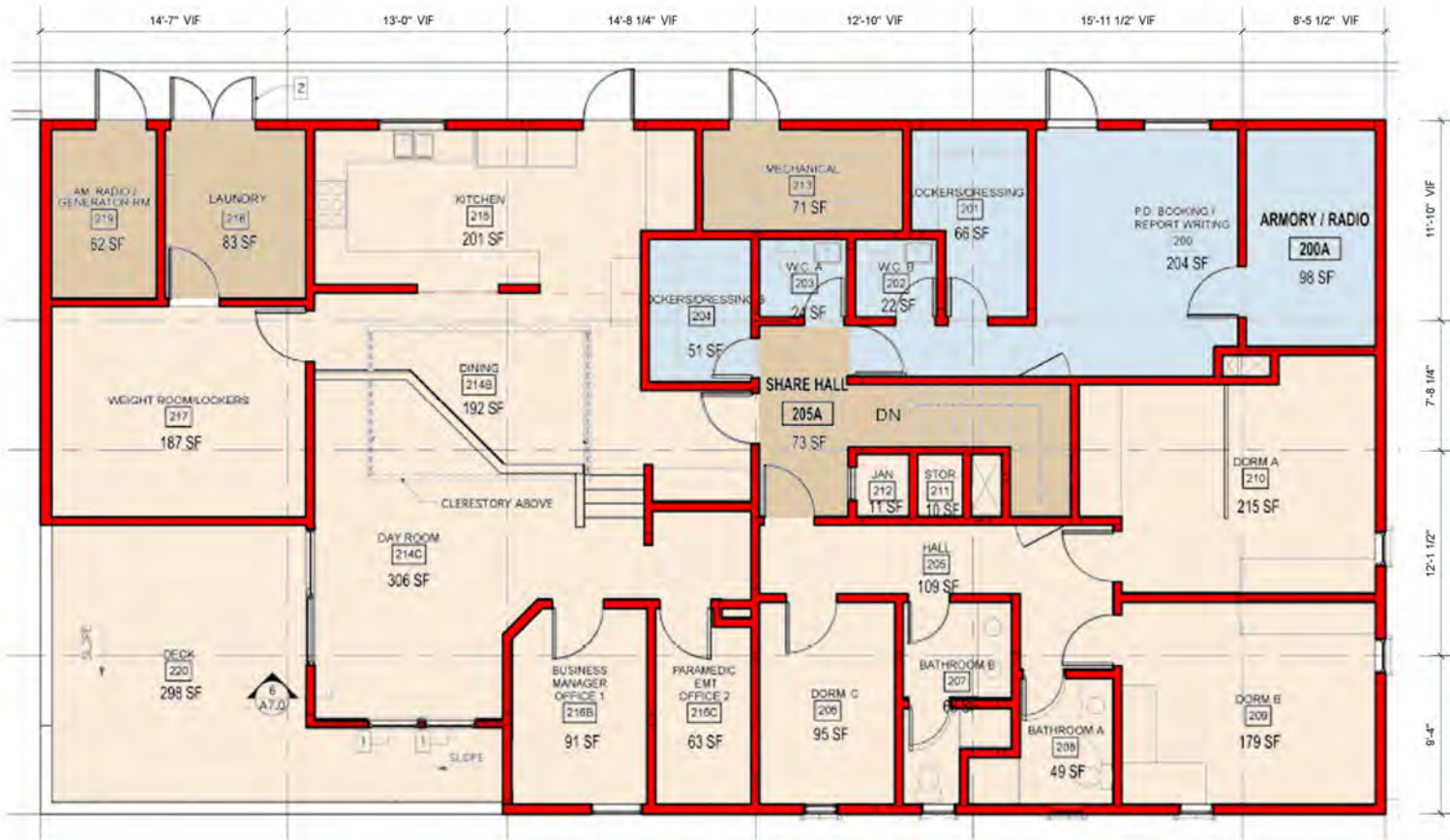
- Current analysis of the renovated Kensington Public Safety Building as prepared by KFPD General Manager Bill Hansell
- Memorandum from KFPD Fire Chief Pigoni Regarding Public Safety Building Design
- Memorandum from KPPCSD Police Chief Walter Schuld Regarding Public Safety Building Design

**SUBMITTED BY:**

Bill Lindsay  
Interim General Manager, KPPCSD

And

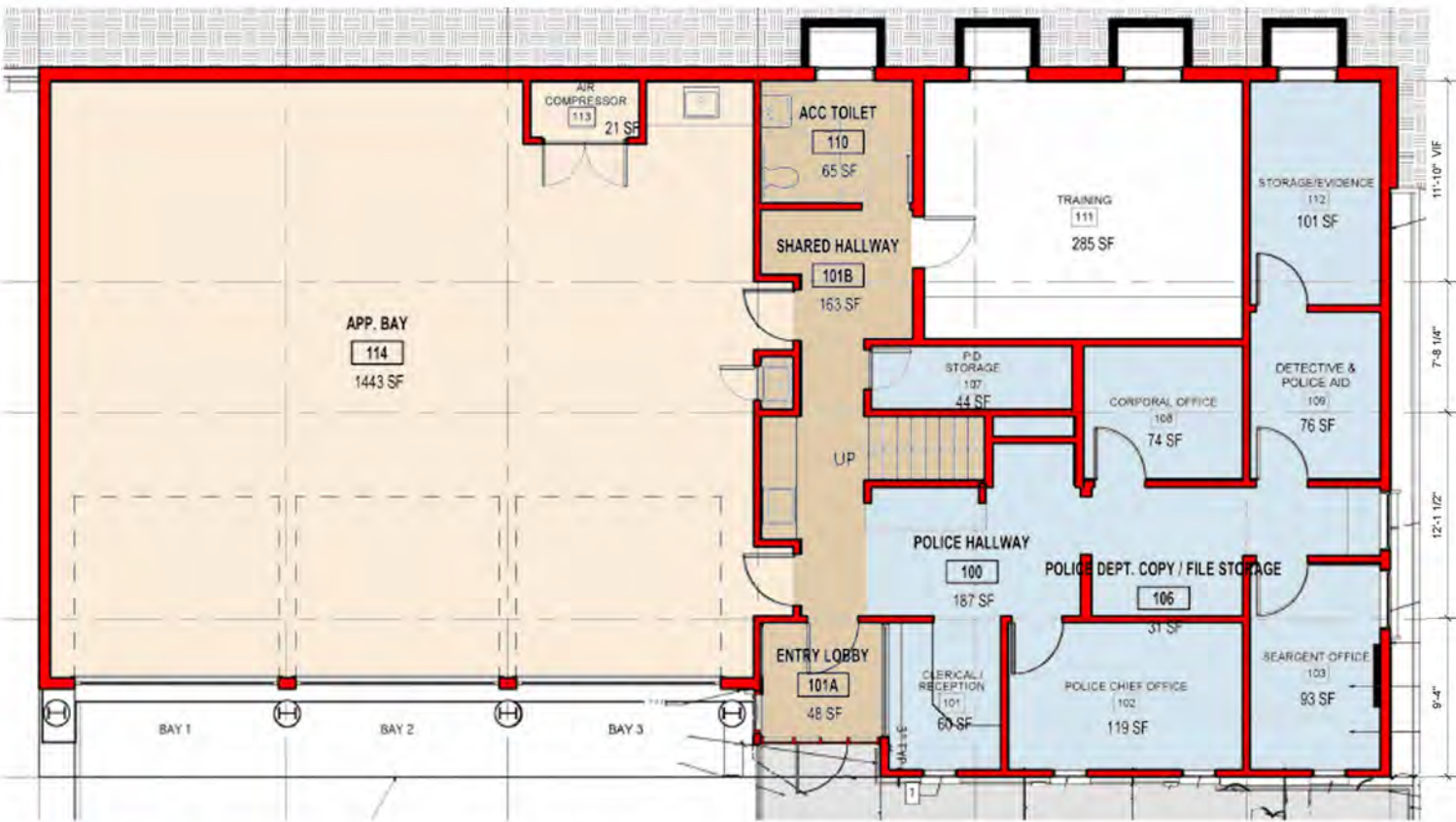
Bill Hansell  
General Manager, KFPD



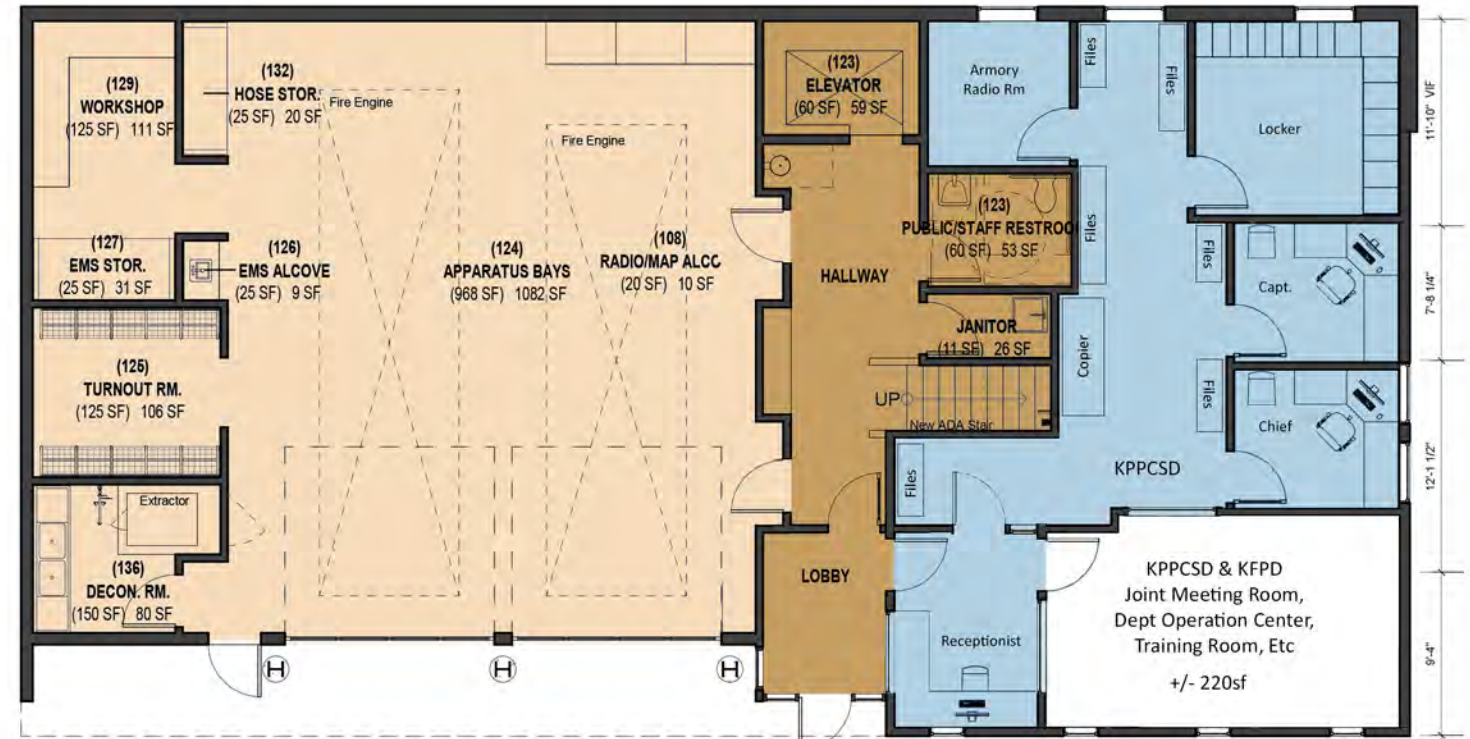
Existing: 2nd Fl Plan



Proposed: 2nd Fl Plan



Existing: 1st Fl Plan



Proposed: 1st Fl Plan

- KPPCS
  - KFPD
  - Circulation/Bldg Mech
- Scheme "G" Note:  
 KPPCS Area Calcs  
 1st Fl = +/- 650 sf gross\*  
 2nd Fl = +/- 378 sf gross  
 Total = +/- 1,025 sf gross\*\*  
 \* May require 2nd restrm.  
 \*\*Not incl. Joint Mtg Room





# EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530

(510) 215-4450 • FAX (510) 232-4917

[www.el-cerrito.org](http://www.el-cerrito.org)



**DATE:** January 7, 2021

**TO:** Bill Hansell: General Manager

**FROM:** Michael Pigoni: Fire Chief

**RE:** **Revision G Comments**

---

Per your request after our meeting today regarding the Station remodel, I have updated my memo to you that was dated December 31, 2020. I have discussed the new layout represented in Revision G with the labor group as well as the management group to get more perspective views on the design. Below is a list of concerns, thoughts and wishes that were brought forward as well as ones of my own, many of which have already been shared.

- 1. Conference Room:** The Public Safety building currently has a joint use conference room that is approximately 285 sq. ft. Revision G has a joint meeting room that is technically within the PD side of the room and is only 220 sq. ft. While this is smaller than the existing room, it can be made to work, but would need confirmation that there is no security concern with PD in that the public/vendors/others would be entering this space. The importance of a dedicated conference/meeting room needs to be a high priority for potential large scale emergencies, shift meetings and/or training. There is also the concern that this shared room would be used as part time office space by non-sworn police staff or other CSD personnel. *Preference is still for a dedicated office for Fire on the first floor as well as a larger shared conference room accessed directly from the public area that is set up for training and to serve as a an EOC and/or DOC.*
- 2. Apparatus Bay:** Preference is to not lose the third apparatus bay. The spare bay provides room to reload hose packs, layout and inspect rescue equipment, work on projects, provide a training area for practicing with fire equipment, running positive pressure fans etc. without moving the apparatus outside. This space also provides area for growth if the District in the future wants to consider additional equipment to augment services. This could include a type 6 brush truck or a utility pickup, portable water tank trailer and pump with hose reels for pre-positioning during high fire danger, decontamination trailer, or an emergency equipment cache trailer with equipment similar to the CERT sheds that could be towed to neighborhoods in the event of a major event. *Preference is to leave hose/turnout racks where they are (which works fine) and look at modifying the work shop area to have the extractor towards the rear of the apparatus room.*
- 3. Kitchen:** It was pointed out that moving the kitchen to the current deck/patio area would create issues with using the outdoor barbeque grills that are located in the parking area just outside the kitchen window. This would require the firefighters to be moving back and forth between the kitchen and outside traversing the through the day room and stairs multiple times. Additionally, there appears to be a loss in storage area in the kitchen, mainly the pantry for each shift. *Due to the possible safety issue and disturbance to others, preference is to leave the kitchen in the current location with the revisions as laid out in Revision D.*
- 4. Bedrooms:** The bedroom layout permits two beds and a workstation/desk in each one. While normally only one person uses each bedroom at a time, during high fire danger (Red Flag) when the Department increases staffing, personnel are forced to share rooms. In retrospect of this current pandemic, it is evident that larger bedrooms would provide better isolation when additional personnel are required. An alternative to larger

rooms would be a 4<sup>th</sup> dorm that not only assists for additional staffing, but in looking to the future, it would provide the option for the District to consider a 4<sup>th</sup> firefighter and provided the NFPA 1720 required staffing of 4 personnel on an engine. A fourth firefighter, commonly referred to as 4/0 staffing would provide for safer and more efficient operations at emergency scenes. *Preference is for a total of 4 dorms with two beds in each that provide a minimum of 6' between the beds and a work station in each one.*

5. **Captain's Office:** The Captain's office is shown in what is currently the workout/electrical room. Three of the four walls have considerable amount of equipment including electrical panels, conduit, computer servers, phone system, etc. I would question if this infrastructure can be relocated easily. Additionally, attention needs to be made for insulating the walls to provide privacy when meeting/counseling personnel or other work that requires discretion. *Preference would be to increase the size of this room to allow to meet with the whole crew at one time and/or provide a dedicated larger office on the first floor.*
6. **Crew Office Space:** The work area/office off the day room for the engineer and firefighter is viewed as not optimal due to the potential distraction if someone else is in the day room. At a minimum, there should be a door installed and additional insulation with possible 6" walls to isolate outside distractions. *Preference would be to relocate the work spaces away from the day room.*
7. **Workout Room:** The relocated area for the workout room to the current kitchen area is not acceptable due to the size. This area is no larger than the current area being utilized (when including the area in the day room that is also used) and would actually have less floor space considering the walkway to access the parking lot cannot be used and must be kept clear. The other option discussed of using the current deck area is also not an acceptable location due to the noise distraction to the proposed Captains office and day room. This area is also smaller than currently being used when considering the area in the day room also being utilized for equipment. *Preference is to go back to Revision D design.*
8. **Radios:** While there is a location now for the dispatch printers by the doors to the apparatus on the first floor, there needs to be a location in the upstairs area to install the radios for both Richmond and Con Fire. The radios need to be located where they can be accessed easily. This will require something centrally located in the kitchen/dayroom area with countertop area for writing on next to them. Currently they are located adjacent to the kitchen on the counter under the historical cabinet and door to the stairwell. *Preference is to locate the radios on the second floor near the center workstation that is shown near the wheelchair lift for the upper day room.*
9. **Historical Display/Museum:** Revision G does not have any area designed for the historical items that are currently on display above the radio cabinet. History is extremely important in the Fire Service as are displaying items from years gone by. *Preference is to provide an adequate display cabinet in the day room area.*
10. **Restrooms:** I question the feasibility of only one restroom for PD and it is located on the first floor. There is no facility on the second floor. As currently designed, anyone in custody will need to be allowed to use the public restroom in the first floor hallway. This is a safety concern for Fire personnel and any public that is brought in. *Preference is that a secure restroom be provided for PD on the second floor to be more convenient for them and promote safety in the public areas.*
11. **Parking:** Parking behind the Station has always been a problem and was made even worse years ago when the emergency generator was installed and took up more spaces. Currently Fire has two spaces against the wall and then nose into the garbage can storage area. Every other day when there is shift change, it requires personnel to play musical chairs with the cars to switch out positions. Most days one or two oncoming firefighters will park in front of the Station which has and continues to generate complaints from citizens.



(unknown why) *Preference is to re-negotiate the contract with PD to provide one or two more parking spaces for Fire.*

**12. Ballistic Protection:** At this point, the location of the PD's armory is not indicated and assumed it would be back on the second floor if Revision G is followed, but once located, there remains the same concern as today for protection from an accidental discharge with ballistic reinforcement added to the walls and/or ceiling depending on final location.

**KENSINGTON POLICE DEPARTMENT**  
217 Arlington Ave  
Kensington, CA 94707-1401  
(510) 526-4141



**Walt Schuld**  
Interim Chief of Police

**DATE:** January 7, 2021  
**TO:** Bill Lindsay, Interim General Manager  
**FROM:** Walt Schuld, Interim Chief of Police  
**SUBJECT:** Public Safety Building

---

I have reviewed the latest proposal "Option G" for sharing space with the Fire Department in the Public Safety Building. There are concerns about the amount of space available to provide for a professional and efficient police department.

Our existing space consists of 1222 sq. ft. which is constricted but if needed we can make it work. Option G shows our gross square footage to be 1,025 sq. ft. We lose 200 sq. ft. of usable space. In addition, with the insertion of a mandatory computer room<sup>1</sup> of at least 110 sq. ft. we lose a total of 310 sq. ft. from an already confined space. The following are the deficiencies that we will have with Option G:

1. We are losing more space rather than gaining needed space.
2. We lose the office for the sergeants to do paperwork or conduct counseling sessions.
3. We lose dedicated workstations for the Police Services Assistant to run stats, purchase supplies, arrange for training, keep records, fill out reports for DOJ, etc.
4. We lose a dedicated workstation for the Detective and Traffic/Community Services officer. Both are on the computer for all our law enforcement software and responding to the community by email, phone and zoom meetings.
5. Nine employees will have to share three workstations.
6. We lose our evidence storage including temporary storage.
7. No room for growth for Reserves or Volunteers. Volunteers would have to be offsite.
8. No sink, small refrigerator, or cupboards. Officers will be required to keep non-perishable food items in their uniform lockers or eat out.
9. Live Scan machine will have to take the space of one of the file cabinets.
10. No separate locker room for females.
11. Only one public restroom (not very significant but we currently have a private restroom upstairs and a public restroom downstairs).

Some of the above deficient areas we can make do without but overall, I cannot recommend that the police department attempt to fit into a 1,025 sq. ft. space. The proposal actually deteriorates the conditions that is now available for the police department and certainly does not look toward future growth (volunteers, reserve officers, and cadets).

Walt Schuld  
Interim Chief of Police

<sup>1</sup> Department of Justice requirement to have a secure computer room. We are currently out of compliance.

**Joint Special Meeting on the Future Location of  
KFPD & KPPCSD Departments & Offices**  
KFPD AND KPPCSD | MARCH 25, 2021, 7:00PM

## Overview: Project Status

1971: PSB constructed.

1989: Seidelman Associates conducts a geotechnical study to assess structural issues. Data did not determine if damage was "...caused by soil conditions, fault creep, inadequate foundation design, or construction."

1990: ADA (Americans with Disabilities Act) passes and subsequently incorporated into CA Building Code (Note: Federal and State compliance.) KFPD notes need to address accessibility issues. Around this period, KPPCSD requests expansion of its admin offices to the ground floor.

1995: KFPD Board investigates long-term capital needs of the PSB including full scope renovation to provide "(1) Compliance w/ADA; (2) Seismic structural safety; (3) Compliance with modern building and fire codes; and (4) the functional needs of the Police and Fire Depts."

1996: KFPD requests Needs Assessment, noting "*The PSB may not be able to be renovated on the present site due to space limitations. Accommodations for the ADA and the functional needs of the police and fire departments may not be able to be met on such a small site.*"

1997: Fire Chief's memo (03/05/1997) presents a Needs Assessment focused on: 1.) Inadequate Parking; 2.) Restricted Street Access; 3.) Structural Deficiencies; 4.) Building Space Needs; and 5.) Building Systems. "*If the building is forced to comply with the Alquist-Priolo Special Studies Zone Act, it is highly likely that an alternative site will have to be found.*" The memo described alternative locations and included an Emergency Response Time Analysis, as well as a Vacant Parcel Availability and Suitability Review.

1999: Extensive renovation relocates both departments internally and seismically reinforces the garage opening frames. Cost = +/- \$600K.

2005: Interior renovation of living quarters and structural reinforcing of apparatus bays. Cost = +/- \$320K.

2010-11: Renovation of site at building entry and driveway w/structural shoring, siding, and window replacements. Cost = +/- \$350K.

2014-15: Apparatus Room remodel = +/- \$337K.

2016: The Biggs Cardosa Associates, Structural Engineers, assessment notes, *“Because the building does not meet the latest seismic code requirements and due to its proximity to major earthquake faults there is the possibility that significant structural damage may occur with loss of life during a seismic event.”*

2017-18: Ross Drulis Cusenbery (RDC) Architects presents a “Feasibility and Master Plan Final Report” which fully assesses the existing building, site, programmatic space requirements, civil infrastructure (BKF Engineers), structural (IDA Structural Engineers), and cost estimates (Mack5 Consultants). Advanced Geological Services and Rockridge Geotechnical study the potential fault conditions of the site.

2019: RDC presents a summary of thirteen schemes studied to date. RDC’s presentation details all the areas of both the Fire Department and the Police Department which are deficient and do not meet standards and practice codes for contemporary levels of service. Based on solving both the seismic vulnerability and the inadequate facilities for both departments, RDC recommends renovating the PSB for use by the Fire Department and finding safe and appropriate space for the Police Department elsewhere.

2020: RDC explores options for continued joint occupancy and code constraints. General Managers and Chiefs meet in December to review/assess options.

2021: Joint staff report to KPPCSD & KFPD Boards recommends joint meeting.

## Minimal Operational Needs

*“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.” -KFPD Mission Statement*

## KFPD Operational Needs

- Seismically safe building that ensures minimal damage and does not affect operations in the event of a severe earthquake.
- Ample parking behind the station that allows room for crew swaps (6 spaces).
- Enclosed apparatus parking areas (apparatus bay) that provide easy access during response times, room for current and future apparatus needs, room for laying out equipment for maintenance and training, and security to prevent loss of equipment.
- Shop area that provides ample room for working on equipment.
- Public area on the first floor for meeting the public, e.g. vendors.
- KFPD Administration Office for GM & Exec Assistant with secure financial and general records storage and server space.
- Office space on the first floor for the Station Captain to conduct business and complete daily operations with privacy for conducting personnel evaluations and talking with the public.
- Office space accommodating three workstations with adequate acoustical separation for the other crew members for writing reports, filling out maintenance logs, and completing mandated on-line training.
- Conference room that allows space for training and teaching while also large enough to use as a Department Operational Center (DOC) or an Emergency Operations Center (EOC) in the event of a localized or widespread event.

- Private living facilities separated from public areas with acoustical privacy that are not interrupted by day to day operations work.
- A dedicated fitness room, as cardiac events continue to be the leading cause of firefighter deaths and on-site resources are needed to minimize these risks.
- Separate laundry facilities, as required by NFPA 1851, for contaminated PPE and uniforms from the residential laundry where bedding, towels and personal belongings are washed.
- Four separate bedrooms designed with a minimum of two beds each with dimensions that comply with social distancing requirements. Second beds allow for up-staffing during high fire danger periods.
- Minimum of two full accessible bathrooms to provide privacy for mixed gender crews.
- Kitchen / Dining area that provides room for the crew to work together in meal preparation and storage of food and supplies with three refrigerators/freezers and three pantry storage cabinets.
- Day room that provides a comfortable space for the crew to talk, unwind, watch TV, read, and otherwise lower stress.
- Secure storage area for narcotics and other medications required for ALS medical care.
- Storage area outside of the apparatus bay for other medical supplies.
- Storage for PPE isolated for contaminations in the apparatus room and free of fluorescent light.

### **KPPCSD Operational Needs**

- Parking for 7 vehicles.
- Computers and desk space for all administrative duties.
- Space to safely process and secure evidence according to industry standards.

- An armory to safely and securely keep department owned firearms, ammunition, less lethal weapons, surplus handguns, and range equipment.
- Booking area with adequate space for a Live Scan machine.
- Secure space to safely hold vital information, files, records, and everyday generated paperwork.
- Office space for management and Sergeants to complete the necessary functions of their positions.
- Office space for non-sworn staff to complete the necessary functions of their positions.
- A dedicated space for conducting department meetings, interviews, etc.
- Dedicated room for a Department of Justice (DOJ) compliant server.
- Lobby for meeting and working with the public during regular business hours.
- Space, computers and other office equipment for administrative staff.

### **Design Variables/Constraints**

- Existing Building Area: +/-5,800sf.
- On Site Parking: Currently limited to 8 (KPD reserve 6). Total requested = 13.
- Alquist-Priolo Act: PSB is 47' from potential fault. No footprint expansion within 50' and no occupancy count increase allowed.
- Accessibility Compliance: CA Building Code in addition to Federal Law (ADA).
- Seismic, Accessibility, and other standards trigger full compliance of 2019 CA Bldg. Code. A new code is adopted every 3 years increasing standards.
- Construction Cost Inflation: CA Index has doubled since the late 1990's.



- Current Capital Reserves V. Interest rate of loans. Financial Planning considerations.
- Construction Schedule: Renovation consists of +/-9 months of design/permitting/bidding +/-15 months of construction = 2-year process after decision to proceed.
- Temporary Facility Cost = +/- \$1M for Fire Dept. + \$150K for Police Dept.
- State and Federal Guidelines/Requirements for Fire & Police standards. NFPA Standards and Labor Group requirements need to be considered.
- Relationship of employee efficiency to space limitations.
- Effect of separation of General Admin from staff. Cost for separate offices (Rent v. Own comparison).
- Cost of miscellaneous services due to lack of space, e.g. evidence room.
- Ability to accommodate future needs, required standards, or increased services.
- Ability to accommodate future pandemic protocols, if necessary.
- Limited local options for renovating, renting, building new.
- Consequences of decision: Level of Service corresponds to Quality of Facilities.

## **Design Variables/Constraints**

*“The fire station is more than a place to show up for work. In fact, it is our second home where the men and women that work at Kensington Fire Station literally spend one third of their life. Considerations need to be taken to ensure seismic safety, personal safety, cancer prevention, physical fitness, stress reduction and privacy while providing a very efficient delivery of the services provided to the community.” –KFPD Staff*

*“The Police Department is expected to convey a professional image to the public we serve and other public agencies we work with. This instills confidence in Kensington residents and creates a positive image of our employees who provide exceptional service. Residents who visit or request service need a safe, private, and comfortable place to stay while reporting their critical incident. KPD employees work forty (40) plus hours a week with police personnel onsite twenty-four (24) hours a day. The police department should convey a place of protection and wellbeing for its residents and for its employees to work productively. In addition to creating a building design that accommodates these activities and image, it should also be seismically sound and comply with all local, state, and federal regulations.” –KPPCSD Staff*

## **PUBLIC COMMENTS/QUESTIONS**

### **BOARD DISCUSSION: PROCESSES/FACILITIES TO BE EXPLORED**

### **NEXT STEPS**



**KENSINGTON FIRE PROTECTION DISTRICT**

**DATE:** April 14, 2021

**TO:** Board of Directors  
Kensington Fire Protection District

**RE:** **Agenda Item 4d**  
Lease Negotiations and Options

**SUBMITTED BY:** Bill Hansell, General Manager

---

**Recommended Action**

Appoint the General Manager to be Lead Negotiator for lease discussions/negotiations so that subsequent proposals may be brought to the Board and scheduled appropriately for review and modification/approval.

**Background**

In order to benefit the KFPD mission by securing its current and future facility needs per the recommendations detailed in Agenda Item 4c, the District should investigate potential lease options for the following reasons:

1. To provide for a temporary facility location for the District's services during renovation of the Public Safety Building;
2. To negotiate the KPPCSD lease-end transition in a manner that best supports the continuing needs of the public services provided by both the Fire and Police Departments to the residents of Kensington.

For reference, attached is a letter provided to General Manager Marti Brown dated April 1<sup>st</sup>, 2021 that explains the lease history with the KPPCSD, references renovation estimates including "Temporary Facility" costs, and identifies current lease options at 303 Arlington Ave. It is assumed that there may be other options and alternatives to investigate for the above reasons during facility planning phases over the coming months.

**Fiscal Impact**

None at this time. Subsequent actions/approvals by the Board of Directors may affect future revenue and/or expenses.



## Kensington Fire Protection District

Board of Directors  
President Larry Nagel  
Vice President Kevin Padian  
Don Dommer  
Janice Kosel  
Julie Stein

**Date:** April 1, 2021

**To:** Marti Brown, General Manager  
KPPCSD  
217 Arlington Ave  
Kensington CA 94707

**From:** Bill Hansell, General Manager  
[Kensington Fire Protection District](http://Kensington Fire Protection District)  
217 Arlington Ave  
Kensington CA 94707  
Email: [bhansell@kensingtonfire.org](mailto:bhansell@kensingtonfire.org)

**Re: Public Safety Building – Historical Lease Terms, Comps, Renovation Documents**

---

Dear Marti:

Last month, you asked if I could provide potential lease rates for the KPPCSD should a shared occupancy option for the Public Safety Building be approved. At the time, I had not researched that and noted it would be a matter for the KFPD Board to consider once a more specific direction for the project was determined. That is still true but since then I have reviewed the lease history and believe that precedence would be the basis for a future agreement.

Attached are the leases from 1998, 2009, 2014, 2017, 2018, and 2020. The current 2020 lease is a month-to-month agreement that continues the terms of the 2018 agreement with monthly payments of \$3,025.25 which translates into roughly \$1.87/sf (re: attached existing net area calcs = 1,195sf PD use + 433sf Half Shared use = 1,628sf PD portion.) The 2017 lease amount was slightly less at \$2,955.67. It appears that the current rate is below market and unlike prior leases the basis of the fee was not codified in these instances.

I have been told that the 2014 lease was established due to a financial hardship plea from KPPCSD but otherwise the document itself does not explain the basis. The terms of the 1998 ten-year lease were based on the renovation project beginning at the time as you can see from the document and later explained in the attached March 2010 Kensington Outlook article. The fee was a combination of the KPPCSD share of the renovation paid over ten years and an annual maintenance fee with CPI increases. Apparently, the 2009 five-year lease amount was also determined by the amortized shared cost of the renovation project started that year.

Therefore, the lease period from 1999 to 2014 directly incorporated improvement costs until the exceptional change in 2014 just prior to discussions in 2015-16 about the renovation needs that are still under consideration. Last September, Interim General Manager Mary Morris-Mayorga included an estimate of the PSB renovation cost by Mack5, Construction Estimators and Managers, who have a long history with the building. In the 09/30/2020 KFPD Board packet, Mary provided info on the total renovation cost and calculations on the KPPCSD share. Those



## Kensington Fire Protection District

amounts ranged from \$8,026/mo to \$9,617/mo, although per my added notes those are amortized over much longer periods than the 10-year basis of the 1999 agreement. The impact on the KFPD budget would need to be analyzed further to see if that can be accommodated. Nevertheless, if those fees were used and the same area provided as calculated above (1,628sf) the fee range would be \$4.93/sf to \$5.91/sf. As you know, the most recent shared plan (Option G) reduces the PD area but the FD staff maintain that it still does not provide adequate room for current fire services needs due to the various code updates required and new fire-fighting standards. To that end, we understand similar points articulated by the PD staff about its space share, so please consider the figures here to be rough estimates.

I have attached Mary's outline which includes a "KFPD Projected Reserve Balances Including Project Cost Outflow" statement, some initial CSDA financing information sheets for partial funding in lieu of cash, the Mack5 "Preliminary Project Cost Report", and the Mack5 "Conceptual Cost Plan" for the renovation. Note that the latter was based on a different internal layout ("Option B" dated 06/01/2020) but the general scope and cost still applies.

In terms of market-rate comparisons, I understand from your March 11, 2021 presentation that the unimproved rental space at 303 Arlington Ave would cost \$5,300/mo (2,656sf @ \$1.99/sf) and, of course, KPD would incur no temporary facility expense there as would be the case with the shared building option (By the way, given the amount of space there, I wonder if KFPD could sublet a portion for its admin and storage needs during construction if a two-building solution is pursued.) In the Fall, Mary negotiated a possible lease for the KFPD admin offices at 289 Arlington Ave for \$2,935/mo for 1,175sf or \$2.49/sf. Looking online, I see other office comps in the \$2.75/sf to \$3.75sf range and assume those will hold or rise as the economy resets and improves. Construction costs are continuing to increase so I anticipate Mack5's project cost estimate and the resultant shared cost figures to be adjusted up accordingly.

I hope this helps fill in the info you need but please feel free to let me know if you have any questions. As you know, I am providing the above based on the records I have and my assumptions do not represent any policy approvals by the KFPD Board which would have to consider the matter(s) in future public meetings.

Sincerely,

A handwritten signature in black ink that reads "Bill Hansell". The signature is written in a cursive, flowing style.

Bill Hansell  
General Manager

# KENSINGTON SECOND FLOOR OFFICES LOADS OF CHARM AND NATURAL LIGHT ±1250 SF WITH 5 PRIVATE OFFICES



303 ARLINGTON AVE KENSINGTON CA 94708



Upper floor suite with five (5) private offices, kitchenette, plus a couple of bonus storage / utility rooms. Good for professional, group, therapy and many other uses.

Situated in the heart of upper Kensington, walkable to restaurants and services, along the 7 Bus line from El Cerrito BART to downtown Berkeley.

Beautiful hometown charm with a true sense of community in the neighborhood.

**CONTACT BROKER FOR RATE**



**Toby Parks**

510-450-1435

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110

Kensington Fire Protection District  
Public Safety Building Renovation  
Financing

*Costs Have Been Updated Pursuant to Draft Project Budget*

<u>Total Renovation Cost</u>	Total	FY 2021	FY 2022	FY 2023
Design/Planning/Management	\$ 808,430	\$ 500,000	\$ 123,372	\$ 185,058
Construction	5,171,243		2,068,497	3,102,746
Project Contingency	725,831		290,332	435,499
Temporary Facility	974,500		974,500	
Additional Costs -Per Project Cost Report	304,137	91,241	106,448	106,448
<b>Total</b>	<b>\$ 7,984,141</b>	<b>\$ 591,241</b>	<b>\$ 3,563,149</b>	<b>\$ 3,829,751</b>

Financing Options

- Reserves 100%
- Reserves Combined with Construction Loan (CSDA Finance or Other)

KPPCSD Occupied Space (Option B potential)

Construction Cost - based on square footage	\$ 972,946
Soft Cost Estimate - 25%	243,237
<b>Total Estimated Construction Cost</b>	<b>\$ 1,216,183</b>

Options for Funding

- Lump Sum (reserves or loan from KFPD)
- Amortized Over 15-20 Years
- Incorporated into Monthly Lease Payment

Amortized (Rate = 5%)	15 Years	20 Years
Monthly	\$9,617.49	\$8,026.27
Annual	\$ 115,410.00	\$ 96,315.00

**04/01/2021 NOTES:**

- 1.) Presented at KFPD Board Mtg on 09/30/2020
- 2.) KPPCSD cost share based on "Option B" which is obsolete but this appears to be a reliable rough estimate based on the most recent option.
- 3.) The draft KPPCSD Loan option above shows 15yr or 20yr repayment options whereas the precedent of the 1999 agreement was 10yrs. Relative to this issue, please see the attached KFPD funding schedule which shows that the KFPD reserves would be drained over three years compared to the substantially longer reimbursement period suggested above. Pending further financial analysis, a shorter repayment period may be required.

Kensington Fire Protection District  
 Projected Reserve Balances Including Project Cost Outflow

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget
<b>Operating</b>					
Beginning Balance	\$ 5,413,569	\$ 5,305,337	\$ 5,901,203	\$ 3,626,357	\$ 4,260,296
Revenues	\$ 4,679,910	\$ 4,767,813	\$ 4,901,955	\$ 5,004,179	\$ 5,096,335
Expenditures	\$ (4,180,831)	\$ (4,014,636)	\$ (4,119,490)	\$ (4,212,929)	\$ (4,323,024)
Transfer In					
Transfer Out-Capital	\$ (607,311)	\$ (157,311)	\$ (157,311)	\$ (157,311)	\$ (157,311)
Transfer Out-PSB			\$ (2,900,000)		
<b>Ending Balance</b>	<b>\$ 5,305,337</b>	<b>\$ 5,901,203</b>	<b>\$ 3,626,357</b>	<b>\$ 4,260,296</b>	<b>\$ 4,876,296</b>
<b>EC Contract Reserve</b>	<b>(3,500,000)</b>	<b>(3,563,145)</b>	<b>(3,500,000)</b>	<b>(3,500,000)</b>	<b>(3,500,000)</b>
<b>Operating Reserves</b>	<b>\$ 1,805,337</b>	<b>\$ 2,338,058</b>	<b>\$ 126,357</b>	<b>\$ 760,296</b>	<b>\$ 1,376,296</b>
<b>Capital Outlay</b>					
Beginning Balance	\$ 4,047,723	\$ 4,116,413	\$ 764,092	\$ 5,585	\$ 162,969
Revenues	52,620	53,513	9,933	73	2,119
Expenditures	(591,241)	(3,563,145)	(3,825,751)		
Transfer In-Capital Funding	607,311	157,311	157,311	157,311	157,311
Transfer In-Operating			2,900,000		
Transfer Out					
<b>Capital Outlay Reserves</b>	<b>\$ 4,116,413</b>	<b>\$ 764,092</b>	<b>\$ 5,585</b>	<b>\$ 162,969</b>	<b>\$ 322,399</b>
<i>Options to Funding Include Short-Term Loan Through CSDA Program</i>					

04/01/2021 NOTES:

- 1.) Presented at KFPD Board Mtg on 09/30/2020





# CSDA Finance Corporation



1112 I Street, Suite 200  
 Sacramento, CA 95814  
 t: 916.442.7887 f: 916.442.7889  
 www.csdafinance.net

PREPARED BY CSDA FINANCE CORPORATION

DATE: September 21, 2020

**PROPOSED LEASE PURCHASE FOR: Kensington Fire Protection District**

**RE: Building Renovation**

NOTE: TERMS ARE BASED UPON LEASE BEING BANK QUALIFIED

Purchase Option amount is exclusive of the rental payment due on same date.

Interest rate quote is valid for an acceptance within 15 days and lease funding within 60 days.

Payments: Annually in arrears	<b>Financing Amount</b> <b>\$2,000,000</b>	<b>Interest Rate</b> <b>2.35%</b>	<b>Term</b> <b>5 Years</b>
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PMT #	Due Date	Rent Payment	To Principal	To Interest	Purchase Option
1		\$428,636.59	\$381,636.59	47,000.00	
2		428,636.59	390,605.05	38,031.54	
3		428,636.59	399,784.27	28,852.32	844,533.57
4		428,636.59	409,179.20	19,457.39	427,170.79
5		428,636.59	418,794.89	9,841.70	0.00

TOTALS:	<u>\$2,143,182.95</u>	<u>\$2,000,000.00</u>	<u>\$143,182.95</u>
---------	-----------------------	-----------------------	---------------------

**Approved and agreed to: Kensington Fire Protection District**

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

**04/01/2021 NOTES:**

1.) Presented at KFPD Board Mtg on 09/30/2020



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Purchase Option amount is exclusive of the rental payment due on same date.

Interest rate quote is valid for an acceptance within 15 days and lease funding within 60 days.

Payments: Annually in arrears	<b>Financing Amount</b> <b>\$2,000,000</b>	<b>Interest Rate</b> <b>2.75%</b>	<b>Term</b> <b>10 Years</b>
-------------------------------	---	--------------------------------------	--------------------------------

PMT #	Due Date	Rent Payment	To Principal	To Interest	Purchase Option
1		\$231,479.44	\$176,479.44	55,000.00	
2		231,479.44	181,332.62	50,146.82	
3		231,479.44	186,319.27	45,160.17	
4		231,479.44	191,443.05	40,036.39	
5		231,479.44	196,707.74	34,771.70	1,089,072.24
6		231,479.44	202,117.20	29,362.24	882,912.69
7		231,479.44	207,675.42	23,804.02	671,083.77
8		231,479.44	213,386.50	18,092.94	453,429.54
9		231,479.44	219,254.62	12,224.82	229,789.82
10		231,479.44	225,284.14	6,195.30	0.00

TOTALS:	<u>\$2,314,794.40</u>	<u>\$2,000,000.00</u>	<u>\$314,794.40</u>
---------	-----------------------	-----------------------	---------------------

**Approved and agreed to: Kensington Fire Protection District**

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_



04/01/2021 NOTES:

Cost Model Manager - Preliminary Project Cost Report

1.) Presented at KFPD Board Mtg on 09/30/2020

SUMMARY	Estimated Budget 15-Sep-20	Anticipated Cost (AC) \$ / GSF	Comments
Land Acquisition	\$0	\$0	Not Applicable
Entitlements & Permits	\$67,238	\$10	Planning, Building fees
Design, Planning and Management	\$808,430	\$125	Architects, Engineers, Project/Construction Management
Construction and Related Costs	\$5,171,243	\$798	Construction, Utilities, Inspections, Change Order Contingency
Telephone and Data Systems	\$102,200	\$16	Servers, racks, communication equipment etc
Furnishings, Fixtures and Equipment	\$99,700	\$15	Chairs, tables, sleeping quarter furnishings, lounge area furnishings etc
Audio Visual and Security	\$35,000	\$5	TVs, Security equipment
Owner Costs	\$974,500	\$0.00	Temporary facility costs
Project Contingency	\$725,831	\$112	10% of above costs
<b>TOTAL PROJECTED PROJECT BUDGET</b>	<b>\$7,984,141</b>	<b>\$1,082</b>	



Cost Model Manager - Preliminary Project Cost Report

ENTITLEMENT & PERMITS	Estimated Budget 15-Sep-20	Anticipated Cost (AC) \$/ GSF	Comments
Entitlement Planning Fees	10,000	1.54	Allowance
		-	
Permit Building Permit	57,238	8.83	Allowance @ 1.25% of construction cost
PW Permit		-	
Fire		-	
Encroachment		-	
<b>Total - Entitlement &amp; Permits</b>	<b>67,238</b>	<b>\$ 9</b>	

Cost Model Manager - Preliminary Project Cost Report

DESIGN, PLANNING & MANAGEMENT	Estimated Budget 15-Sep-20	Anticipated Cost (AC) \$/ GSF	Comments
Design Professionals			
Architect	549,480	84.80	Allowance at 12% of construction cost
Landscape Architect		-	
Structural engineer		-	
Electrical		-	
Mechanical		-	
Plumbing		-	
Civil Engineer		-	
Data, Audio Visual, Security		-	
Food Service - kitchen design		-	
Specialty Consultants		-	
Project/Construction Management	228,950	35.33	Allowance at 5% of construction cost
Reimbursables	10,000	1.54	Allowance
Owner Direct Consultants			
Geotech	10,000	1.54	Allowance
Environmental - Hazmat	5,000	0.77	Allowance
Topo and Alta surveys	5,000	0.77	Allowance
<b>Total - Design, Planning &amp; Management</b>	<b>808,430</b>	<b>\$ 125</b>	

Cost Model Manager - Preliminary Project Cost Report

CONSTRUCTION COSTS and RELATED COSTS	Estimated Budget 15-Sep-20	Anticipated Cost (AC) \$/ GSF	Comments
Construction	4,579,000	706.64	Per estimate
Public Art	0	-	Not included
Related Costs of Construction			
Hazmat Abatement	0	-	Included in construction budget
Contractor Labor & Performance Bond	0	-	Included in construction budget
SWPPP	0	-	Not required
Utility Fees	100,000		Allowance
Fire Service	0	-	Included in utility fee
Potable, irrigation	0	-	Included in utility fee
PG&E	0	-	Included in utility fee
Cable/Telecommunications	0	-	Included in utility fee
Insurance - Builder's Risk	0	-	Not included
Testing & Inspections	34,343	5.30	Allowance @ 0.75% of building and site development cost
Change Order Contingency	457,900	70.66	Allowance @ 10% of construction cost
<b>Total - Construction Costs</b>	<b>5,171,243</b>	<b>783</b>	

Cost Model Manager - Preliminary Project Cost Report

<b>TELEPHONE and DATA SYSTEMS</b>	<b>Estimated Budget 15-Sep-20</b>	<b>Anticipated Cost (AC) \$/ GSF</b>	<b>Comments</b>
Cabling	0	-	Included in construction budget
Telecom, Server, Network Switches, Comm. Equipment	97,200	15.00	Allowance, reuse existing?
Desktop/laptop computers	5,000	0.77	Allowance, reuse existing?
<b>Total - Telephone and Data Systems</b>	<b>102,200</b>	<b>16</b>	
<b>FURNISHINGS, FIXTURES &amp; EQUIPMENT</b>	<b>Estimated Budget 15-Sep-20</b>	<b>Anticipated Cost (AC) \$/ GSF</b>	<b>Comments</b>
Furnishings	97,200	15.00	Allowance, reuse existing?
Owner Supplied Breakroom Equipment	2,500	0.39	Allowance, reuse existing?
<b>Total - Furnishings, Fixtures and Equipment</b>	<b>99,700</b>	<b>15</b>	
<b>AUDIO VISUAL and SECURITY</b>	<b>Estimated Budget 15-Sep-20</b>	<b>Anticipated Cost (AC) \$/ GSF</b>	<b>Comments</b>
Public announcement system	0	-	Not included
Audio Visual Systems	10,000	1.54	Allowance, reuse existing?
Assisted Listening Devices	0	-	Not included
Security System - CCTV, Card Keys etc.	25,000	3.86	Head in equipment costs allowance
<b>Total - Audio Visual and Security</b>	<b>35,000</b>	<b>5</b>	

Cost Model Manager - Preliminary Project Cost Report

OWNER COSTS	Estimated Budget 15-Sep-20	Anticipated Cost (AC) \$/ GSF	Comments
Legal	0	-	Not included
Staff Cost	0	-	Not included
Temp Facility	972,000	-	Preliminary budget for 14 months
Financing Fees	0	-	Not included
Ground Breaking, Project Opening etc	2,500	-	
<b>Total - Owner Costs</b>	<b>974,500</b>	<b>0.00</b>	





**Kensington Public Safety Building**  
**217 Arlington Avenue**  
**Kensington, CA 94707**

**Conceptual Cost Plan**  
for  
**Kensington Fire Station**  
**Renovation**

July 22, 2020



1900 Powell Street, Suite 470  
Emeryville, CA 94608  
ph: 510.595.3020  
[www.mack5.com](http://www.mack5.com)

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Site Improvement.....	18 - 21
Alternates.....	22 - 23
Variance Report.....	24 - 25

**Conceptual Cost Plan**

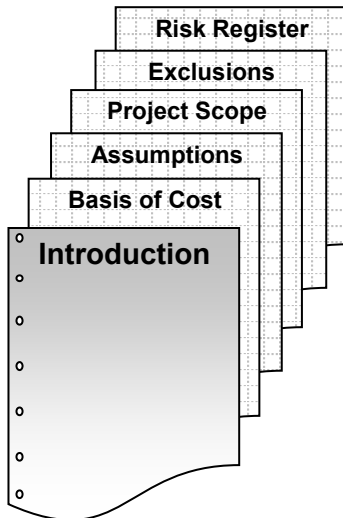
**Commentary**

**Kensington Fire Station**

Introduction  
Basis of Cost  
Assumptions  
Exclusions

July 22, 2020

introduction

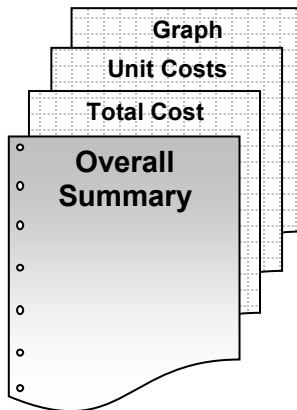


mack5 was requested to carry out a Conceptual Design Cost Plan for the renovation of existing Kensington Fire Station, located at 217 Arlington Avenue, Kensington, CA 94707

The first part of the Report contains the basis of the report, the assumptions made, description of the project scope, and exclusions to the costs which contain items that have potential to impact cost at some point in the future.

The Overall Summary section contains a Summary of Gross Floor Areas, an Overall Project Summary, and Component and Trade Cost Summaries with Graphs.

Each section contains Control Quantities, a Cost Summary and Graph, and a Detailed Breakdown of Costs.



## project introduction

Kensington Fire Protection District proposes to renovate the existing fire station. The existing 6,060gsf, 2-story, Kensington Public Safety building houses the fire and police department. It is a wood & steel framed structure constructed in 1971. The building has undergone multiple renovation in 1998, 2004 and 2010. Trash and storage structures have been added behind the building at the north end of the parking lot.

The existing fire station includes 3-apparatus bays (converted to 2), apparatus support spaces including a workshop, medical storage and clean-up room, turnout storage and related janitor facilities, ADA restroom and station office, kitchen, dining, dayroom and laundry room, private sleeping quarters with unisex restrooms and mechanical/electrical/communications rooms.

## items used for cost estimate

narrative/drawing	Preliminary Space Requirements prepared by RossDrullisCusenberry Architecture, Inc., dated 08/21/2019 Conceptual Retrofit Design prepared by IDA, dated 09/05/2019
architectural	Architectural floor plans prepared by RossDrullisCusenberry Architecture, Inc., dated 09/05/2019 A-01 Existing first floor A-02 Existing second floor Architectural floor plans prepared by RossDrullisCusenberry Architecture, Inc., dated 06/01/2020 First Floor Option B Second Floor Option B

## assumptions

- (a) Construction will start in September, 2021
- (b) A construction period of 12 months
- (c) The general contract will be competitively bid by a minimum of five (5) qualified contractors
- (d) The general contractor will have full access to the site during normal business hours
- (e) There are no phasing requirements
- (f) The contractor will be required to pay prevailing wages

**exclusions**

- (a) Cost escalation beyond the midpoint date of March, 2022
- (b) Loose furniture and equipment except as specifically identified
- (c) Compression of schedule, premium or shift work, and restrictions on the contractor's working hours
- (d) Soft Cost such as testing and inspection fees, architectural design and construction management fees, assessments, taxes, finance, legal and development charges
- (e) Scope change and post contract contingencies
- (f) Environmental impact mitigation
- (g) Temporary housing for displaced management and staff
- (h) Moving and relocation cost
- (i) Utility fees

Conceptual Cost Plan

**Overall Summary**  
**Kensington Fire Station**  
**Renovation**

Gross Floor Areas  
Overall Summary  
Component Summary  
Trade Summary

July 22, 2020

	<b>Area</b>	<b>%</b>	<b>\$/SF</b>	<b>\$,000</b>
Building Renovation	6,480	96%	\$674.83	\$4,373
Site Improvement	7,700	4%	\$26.71	\$206
<b>TOTAL CONSTRUCTION &amp; SITEWORK</b>	<b>6,480</b>	<b>100%</b>	<b>\$706.57</b>	<b>\$4,579</b>

**ADD Alternate:** **\$,000**

ADD: Elevator and wheelchair lift \$512

**Cost Allocation:**

Cost Allocation to Police Department \$833

<b>Construction Cost Analysis:</b>	<b>\$,000</b>
Replacement Construction Cost	\$8,284
50% Replacement Construction Cost	\$4,142
Renovation Construction Cost (ref. Building Renovation Cost Above)	\$4,373
<b>Overage</b>	<b>\$231</b>



Conceptual Cost Plan

**Building Renovation  
Kensington Fire Station**

Control Quantities  
Building Renovation Summary  
Detailed Cost Breakdown

July 22, 2020

Enclosed Areas		height
First floor	3,120	12.00
Second floor	3,280	14.00

Subtotal of Enclosed Area	6,400
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Covered Area	160
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Subtotal of Covered Area at half value	80
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Total of Gross Floor Area	6,480
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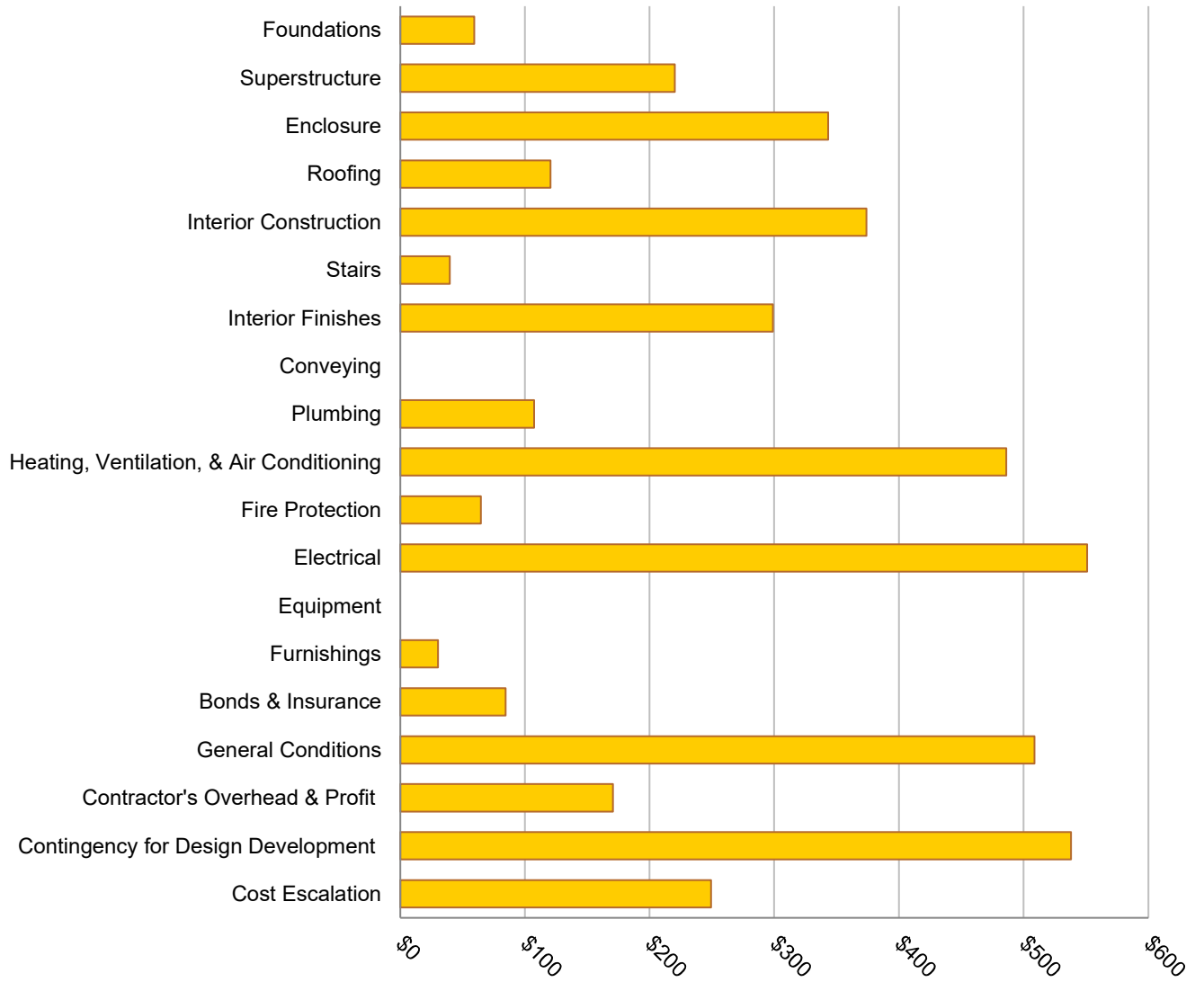
**CONTROL QUANTITIES**

			Ratio to Gross Area
Number of stories (x1,000)	2	EA	0.309
Gross Area	6,480	SF	1.000
Enclosed Area	6,400	SF	0.988
Covered Area	160	SF	0.025
Footprint Area	3,280	SF	0.506
Volume	83,360	CF	12.864
Gross Wall Area (excluding retaining wall)	4,110	SF	0.634
Finished Wall Area	93%	3,817	SF 0.589
Windows or Glazing Area	7%	294	SF 0.045
Roof Area - Flat	3,882	SF	0.599
Roof Area - Sloping	-	SF	0.000
Roof Area - Total	3,882	SF	0.599
Roof Glazing Area	0	SF	0.000
Interior Partition Length	640	LF	0.099
Elevators (x10,000)	0	EA	0.000
Plumbing Fixtures (x1,000)	13	EA	2.006

<b>CSI UniFormat Summary</b>	<b>6,480 SF</b>	<b>%</b>	<b>\$/SF</b>	<b>,\$000</b>
Foundations		1%	\$9.20	\$60
Superstructure		5%	\$33.98	\$220
Enclosure		8%	\$52.97	\$343
Roofing		3%	\$18.61	\$121
Interior Construction		9%	\$57.69	\$374
Stairs		1%	\$6.17	\$40
Interior Finishes		7%	\$46.15	\$299
Conveying		0%	\$0.00	\$0
Plumbing		2%	\$16.58	\$107
Heating, Ventilation, & Air Conditioning		11%	\$75.00	\$486
Fire Protection		1%	\$10.00	\$65
Electrical		13%	\$85.00	\$551
Equipment		0%	\$0.00	\$0
Furnishings		1%	\$4.69	\$30
Selective Building Demolition		3%	\$19.41	\$126
<b>Subtotal - Building Construction</b>		<b>65%</b>	<b>\$435.46</b>	<b>\$2,822</b>
Bonds & Insurance	3.00%	2%	\$13.06	\$85
General Conditions	17.50%	12%	\$78.49	\$509
Contractor's Overhead & Profit	5.00%	4%	\$26.35	\$171
<b>Subtotal</b>		<b>82%</b>	<b>\$553.36</b>	<b>\$3,586</b>
Contingency for Design Development	15.00%	12%	\$83.00	\$538
Cost Escalation	6.04%	6%	\$38.47	\$249
<b>TOTAL CONSTRUCTION BUDGET</b>		<b>100%</b>	<b>\$674.83</b>	<b>\$4,373</b>

NOTE: Inclusions and Exclusions listed in the Commentary Section.

**CSI UniFormat Summary**



<b>FOUNDATIONS</b>	Quantity	Unit	Rate	Total (\$)
<b>Special Foundation</b>				
11.2 Add Drilled piers to resist slope failure				
Mobilization and demobilization	1	LS	\$15,000.00	\$15,000
Testing	1	LS	\$10,000.00	\$10,000
18" diameter pier x 10' deep	3	EA	\$8,000.00	\$24,000
<b>Slab On Grade</b>				
Allowance to patch/repair existing slab on grade, affected by the seismic retrofit	1,060	SF	\$10.00	\$10,600
<b>Subtotal For Foundations:</b>				<b>\$59,600</b>

<b>SUPERSTRUCTURE</b>	Quantity	Unit	Rate	Total (\$)
<b>Structural Mitigation</b>				
11.1 Strengthen diaphragm and vertical transition at split level, with plywood diaphragm nailing	425	SF	\$30.00	\$12,750
11.3 Strengthen shear wall at grid 1,4,7,A&E; add plywood shearwalls and holdowns or increase nailing at existing shearwalls and replace holdowns as required	3,504	SF	\$30.00	\$105,120
11.4 Provide holdown to foundation, typical at line E (allow at 12" o.c.)	52	EA	\$205.00	\$10,660
11.4 Provide posts to end of shearwall, typical at line E (allow at 12" o.c.)	44	LF	\$205.00	\$9,020
11.5 Install additional anchor bolts to strengthen connection of moment frame to foundation	1	LS	\$3,500.00	\$3,500
11.6 Strengthen moment frame beams by adding steel to build up beam section	43	LF	\$260.00	\$11,180
11.6 Columns strengthening as required	44	LF	\$260.00	\$11,440
<b>Roof Structure</b>				
Extend roof structure over exterior deck; including plywood sheathing and wood framing	322	SF	\$75.00	\$24,150

<b>SUPERSTRUCTURE</b>	Quantity	Unit	Rate	Total (\$)
<b>Miscellaneous</b>				
Miscellaneous metal	6,480	GSF	\$2.00	\$12,960
Miscellaneous rough carpentry	6,480	GSF	\$1.00	\$6,480
Temporary scaffolding, shoring and safety measure	6,480	GSF	\$2.00	\$12,960
<b>Subtotal For Superstructure:</b>				<b>\$220,220</b>

<b>ENCLOSURE</b>	Quantity	Unit	Rate	Total (\$)
<b>Enclosure to (E) exterior deck &amp; App Bay 1</b>				
Wood shingles, complete with water vapor membrane, sheathing, rigid insulation and metal stud frame	180	SF	\$105.00	\$18,900
<b>Exterior Wall</b>				
(N) Horizontal shingles and building paper, over existing plywood	3,637	SF	\$45.00	\$163,643
(N) gypboard, fire taped over (E) plywood - allowance	3,637	SF	\$10.00	\$36,365
<b>Interior Finish To Exterior Wall</b>				
Painted gypwall over insulation and metal stud frame	180	SF	\$16.00	\$2,880
<b>Exterior Windows</b>				
Replace (E) window to match existing	114	SF	\$140.00	\$15,890
(N) Aluminum framed window at dayroom, allow 5-0"high	180	SF	\$140.00	\$25,200
<b>Fascias, Bands and Trims</b>				
Architectural detailing and trim	4,110	GWA	\$3.00	\$12,330
<b>Exterior Doors</b>				
Existing single leaf door, refinished & repaint	5	EA	\$300.00	\$1,500
Replace (E) double leaf door to match existing - to laundry room				<i>NIC, Deleted</i>
New single leaf door to apparatus bay	1	EA	\$3,200.00	\$3,200
Overhead roll-up door at apparatus bay (re-use existing door)	2	EA	\$10,000.00	\$20,000

<b>ENCLOSURE</b>	Quantity	Unit	Rate	Total (\$)
Exterior Soffit				
New wood soffit	160	SF	\$75.00	\$12,000
Miscellaneous				
Caulking and sealants	6,480	GSF	\$2.00	\$12,960
(N) flashing at foundation wall	245	LF	\$75.00	\$18,375
<b>Subtotal For Enclosure:</b>				<b>\$343,243</b>

<b>ROOFING</b>	Quantity	Unit	Rate	Total (\$)
Roof Coverings				
Redo existing asphalt built up roofing system, including rigid insulation	3,560	SF	\$22.00	\$78,320
Extend roofing system to deck area	322	SF	\$50.00	\$16,100
Modification/interface to (E) roofing system	45	LF	\$150.00	\$6,750
Roofing Upstands and Sheetmetal				
Flashing, gutters and rainwater downpipes	3,882	SF	\$5.00	\$19,410
Roof Lights				
Clerestory roof				<i>NIC, Existing to remain in place</i>
Skylights				<i>NIC, Existing to remain in place</i>
<b>Subtotal For Roofing:</b>				<b>\$120,580</b>

<b>INTERIOR CONSTRUCTION</b>	Quantity	Unit	Rate	Total (\$)
Interior Partitions				
Wood stud framing with gypwall on both sides, non-rated allow 10'high	6,400	SF	\$30.00	\$192,000
Premium for 20% rated partition	1,280	SF	\$8.00	\$10,240
Blocking and backing	6,480	GSF	\$2.00	\$12,960
Window Walls				
Sidelight at Capt, allow 7'high	28	SF	\$100.00	\$2,800
Interior glasswall at lobby 106, allow 5'high	40	SF	\$100.00	\$4,000

**INTERIOR CONSTRUCTION**

	Quantity	Unit	Rate	Total (\$)
<b>Interior Doors &amp; Door Hardware</b>				
Single leaf door	22	EA	\$3,000.00	\$66,000
Double leaf door	1	PR	\$5,000.00	\$5,000
Double leaf door, at storage room	2	PR	\$4,000.00	\$8,000
Premium for specialty door hardwares; card key locking system and automatic openers where required	1	LS	\$10,780.00	\$10,780
<b>Fittings</b>				
Protective guards, barriers and bumpers	6,480	GSF	\$0.50	\$3,240
Prefabricated toilet compartments, showers and accessories				
Toilet Accessories, single stall	4	RM	\$1,000.00	\$4,000
Shower stall and accessories	2	EA	\$3,000.00	\$6,000
Shelving and millwork				
Janitor's shelf and mop rack			<i>NIC, Move to FF&amp;E Budget</i>	
Storage casework			<i>NIC, Move to FF&amp;E Budget</i>	
Hose storage			<i>NIC, Move to FF&amp;E Budget</i>	
Cabinets and countertops				
At workshop			<i>NIC, Move to FF&amp;E Budget</i>	
At EMS Storage & alcove			<i>NIC, Move to FF&amp;E Budget</i>	
At Radio/Map alcove	8	LF	\$500.00	\$4,000
At Decon Rm			<i>NIC, Move to FF&amp;E Budget</i>	
At training room/doc	22	LF	\$600.00	\$13,200
At kitchen			<i>NIC, Reuse Existing</i>	
At laundry			<i>NIC, Reuse Existing</i>	
Pantry casework	6	LF	\$700.00	\$4,200
Entertainment center at dayroom			<i>NIC, Move to FF&amp;E Budget</i>	
District/museum casework			<i>NIC, Move to FF&amp;E Budget</i>	
Built-in desk at business manager & watch office			<i>NIC, Move to FF&amp;E Budget</i>	
Allowance for miscellaneous casework			<i>NIC, Move to FF&amp;E Budget</i>	
Chalkboards, insignia and graphics				
Door ID/signage	25	EA	\$200.00	\$5,000
Directional & wayfinding signs	6,480	GSF	\$1.00	\$6,480
Chalkboards/tackboards and mapping wall			<i>NIC, Move to FF&amp;E Budget</i>	
Retain and remount (E) exterior signage			\$3,000.00	\$3,000
<b>Miscellaneous</b>				
Rough carpentry	6,480	GSF	\$2.00	\$12,960

**Subtotal For Interior Construction: \$373,860**



STAIRS	Quantity	Unit	Rate	Total (\$)
<b>Stair Construction</b>				
New ADA stair, complete with handrail/guardrail	1	LS	\$35,000.00	\$35,000
Short ADA stair	1	LS	\$5,000.00	\$5,000
Fire pole				<i>NIC, Deleted</i>
<b>Ladders and Fire Escapes</b>				
Roof access ladder				<i>NIC, Keep existing</i>
			<b>Subtotal For Stairs:</b>	<b>\$40,000</b>

INTERIOR FINISHES	Quantity	Unit	Rate	Total (\$)
<b>Floor Finishes</b>				
Durable quality carpet tile in sleep rooms	525	SF	\$8.00	\$4,200
Sealed concrete on apparatus bay & mechanical/electrical room	1,344	SF	\$5.00	\$6,720
Athletic flooring tiles in exercise/fitness room	400	SF	\$12.00	\$4,800
Exposed finished concrete or similar in lobbies and hallway	580	SF	\$25.00	\$14,500
Ceramic floor tile and base at restrooms	305	SF	\$30.00	\$9,150
Resilient sheet flooring in offices, living areas, storage, kitchen & training room	3,246	SF	\$15.00	\$48,690
Water vapor emission control - allowance	4,171	SF	\$4.00	\$16,684
<b>Bases</b>				
Allow for rubber base	1,767	LF	\$4.00	\$7,068
<b>Wall finishes</b>				
Paint to interior walls	12,800	SF	\$3.00	\$38,400
Ceramic tile in bathrooms & showers, allow 6'high	696	SF	\$30.00	\$20,880
Painted plywood wainscot at apparatus bays, 8' high	928	SF	\$7.50	\$6,960
Protective wainscot at primary operational circulation, 48"high				<i>NIC, Deleted</i>
<b>Ceiling Finishes</b>				
Gypsum board ceilings, painted; 30% Lay-in ACT; 70%	3,802	SF	\$25.00	\$95,060
	1,630	SF	\$8.00	\$13,037
Paint exposed ceiling in apparatus bay	968	SF	\$3.00	\$2,904
Allowance for soffits	200	LF	\$50.00	\$10,000
			<b>Subtotal For Interior Finishes:</b>	<b>\$299,053</b>

**CONVEYING**

Quantity Unit Rate Total (\$)

See ADD Alternate

**Subtotal For Conveying:**

**PLUMBING**

Quantity Unit Rate Total (\$)

Plumbing Fixtures and connection piping;  
including domestic water, sanitary waste, vent  
and service piping

13	FX		
4	EA	\$3,000.00	\$12,000
4	EA	\$3,200.00	\$12,800
		<i>NIC, Reuse Existing</i>	
1	EA	\$3,400.00	\$3,400
1	EA	\$3,300.00	\$3,300
		<i>NIC, Reuse Existing</i>	
2	EA	\$4,400.00	\$8,800
1	EA	\$2,000.00	\$2,000
1	EA	\$350.00	\$350
6,480	GSF	\$2.00	\$12,960

Plumbing equipments; including water heater,  
recirculating pump and expansion tank

6,480	GSF	\$5.00	\$32,400
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Rain Water Drainage

*See Roofing Section*

Trade Specialties; including testing and  
sterilization, pipe sleeves, fire stopping, etc.

6,480	GSF	\$3.00	\$19,440
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**Subtotal For Plumbing: \$107,450**

**HEATING, VENTILATION, & AIR-CONDITIONING**

Quantity Unit Rate Total (\$)

Heating & Cooling System

New heating & cooling system; including  
trade demo, air handling equipments, air  
distribution system including exhaust & grille,  
VRF system and fan coil units, controls and  
instrumentation, system testing & balancing

6,480	GSF	\$75.00	\$486,000
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**Subtotal For Heating, Ventilation, & Air-Conditioning: \$486,000**

FIRE PROTECTION	Quantity	Unit	Rate	Total (\$)
Fire Sprinkler System				
Automatic fire sprinkler system	6,480	GSF	\$10.00	\$64,800
<b>Subtotal For Fire Protection:</b>				<b>\$64,800</b>

ELECTRICAL	Quantity	Unit	Rate	Total (\$)
Electrical Service and Distribution for normal and emergency power; including distribution equipments, feeders and grounding and miscellaneous equipment connections	6,480	GSF	\$30.00	\$194,400
Lighting and Power Specialties Wiring; including LED lighting fixtures, lighting controls, branch receptacles and branch circuitry	6,480	GSF	\$26.00	\$168,480
Communications and Security				
Fire alarm system	6,480	GSF	\$6.00	\$38,880
Telecommunications rough-in & devices and cabling	6,480	GSF	\$5.00	\$32,400
Public Announce/Fire Alert System	6,480	GSF	\$5.00	\$32,400
Security equipments; including installation, cable and programming	6,480	GSF	\$4.00	\$25,920
Audio Visual system rough-in and power	6,480	GSF	\$4.00	\$25,920
Trade Specialties; including trade demo, seismic restraint, fees & permits, testing & studies and lightning protection	6,480	GSF	\$5.00	\$32,400
<b>Subtotal For Electrical:</b>				<b>\$550,800</b>

EQUIPMENT	Quantity	Unit	Rate	Total (\$)
Commercial Equipment				
Commercial grade kitchen equipments, including (3) refrigerators, (1) freezer, range/oven, hood exhaust, dishwasher, garbage disposal, microwave oven				NIC, FF&E
Residential grade Laundry equipment; Washer & Dryer				NIC, FF&E
Equipments at turnout room				NIC, FF&E
Washer extractor				NIC, FF&E
Drying cabinet				NIC, FF&E
Fitness Equipments				NIC, FF&E
<b>Subtotal For Equipment:</b>				

FURNISHINGS	Quantity	Unit	Rate	Total (\$)
<b>Fixed Furnishings</b>				
Light control & vision equipments				
Window shades, manual	294	SF	\$15.00	\$4,403
Project screens at training room				<i>NIC, FF&amp;E</i>
<b>Amenities &amp; convenience items</b>				
Fire extinguisher cabinets	1	LS	\$3,000.00	\$3,000
Entrance mats and frames	1	LS	\$5,000.00	\$5,000
Staff mailboxes				<i>NIC, FF&amp;E</i>
Bike storage				<i>NIC, FF&amp;E</i>
Mirrors in exercise/fitness				<i>NIC, FF&amp;E</i>
Wire mesh lockers at turnout room				<i>NIC, FF&amp;E</i>
Shop finish lockers at dorm	18	EA	\$1,000.00	\$18,000
<b>Moveable Furnishings</b>				
Dayroom/Bedroom/sleep room furnishings				<i>NIC, FF&amp;E</i>
Office desk and chairs				<i>NIC, FF&amp;E</i>
Classroom tables and chairs				<i>NIC, FF&amp;E</i>
			<b>Subtotal For Furnishings:</b>	<b>\$30,403</b>

SELECTIVE BUILDING DEMOLITION	Quantity	Unit	Rate	Total (\$)
<b>Exterior Demolition</b>				
Demo and remove (E) shingles at exterior wall	3,637	SF	\$10.00	\$36,365
Demo and remove (E) window glazing	114	SF	\$30.00	\$3,405
Demo and remove (E) apparatus bay roll-up door	3	EA	\$1,500.00	\$4,500
Demo and remove (E) roofing system	3,560	SF	\$3.00	\$10,680
<b>Interior Building Demolition</b>				
Demo and remove (E) gypwall	6,400	SF	\$3.00	\$19,200
Demo and remove (E) floor, wall, ceiling finishes and casework	6,400	SF	\$3.00	\$19,200
Hazardous Materials Abatement - allowance	6,480	GSF	\$5.00	\$32,400
			<b>Subtotal For Selective Building Demolition:</b>	<b>\$125,750</b>

Conceptual Cost Plan

**Site Improvement  
Kensington Fire Station**

Control Quantities  
Site Improvement Summary  
Detailed Cost Breakdown

July 22, 2020

Site Improvement Control Quantities	Job #19650
	July 22, 2020

Site Areas

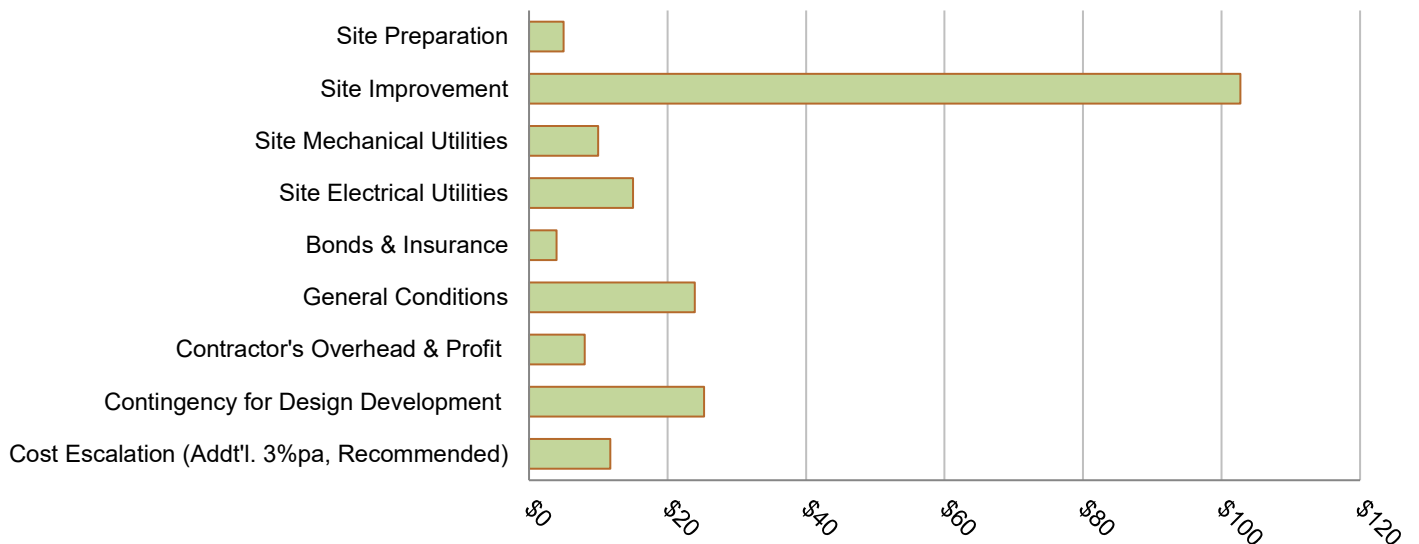
Site Improvement	7,700
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Subtotal of Enclosed Area	7,700
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<b>CSI UniFormat Summary</b>	<b>7,700 SF</b>	<b>%</b>	<b>\$/SF</b>	<b>,\$000</b>
Site Preparation		2%	\$0.65	\$5
Site Improvement		50%	\$13.34	\$103
Site Mechanical Utilities		5%	\$1.30	\$10
Site Electrical Utilities		7%	\$1.95	\$15
<b>Subtotal - Sitework</b>		<b>65%</b>	<b>\$17.23</b>	<b>\$133</b>
Bonds & Insurance	3.00%	2%	\$0.52	\$4
General Conditions	17.50%	12%	\$3.11	\$24
Contractor's Overhead & Profit	5.00%	4%	\$1.04	\$8
<b>Subtotal</b>		<b>82%</b>	<b>\$21.90</b>	<b>\$169</b>
Contingency for Design Development	15.00%	12%	\$3.29	\$25
Cost Escalation (Addtl. 3%pa, Recommended)	6.04%	6%	\$1.52	\$12
<b>TOTAL CONSTRUCTION BUDGET</b>		<b>100%</b>	<b>\$26.71</b>	<b>\$206</b>

NOTE: Inclusions and Exclusions listed in the Commentary Section.

**CSI UniFormat Summary**



<b>SITE PREPARATION</b>	Quantity	Unit	Rate	Total (\$)
Allowance for erosion control	1	LS	\$5,000.00	\$5,000
<b>Subtotal For Site Preparation:</b>				<b>\$5,000</b>
<b>SITE IMPROVEMENT</b>	Quantity	Unit	Rate	Total (\$)
<b>Vehicular Paving</b>				
Existing parking - allowance for concrete repair and restriping	5,100	SF	\$5.00	\$25,500
Existing driveway Apron; patch/repair as required	900	SF	\$10.00	\$9,000
Replace (E) driveway/ramp	320	SF	\$35.00	\$11,200
<b>Pedestrian Paving</b>				
Replace (E) sidewalk	440	SF	\$25.00	\$11,000
Replace (E) curb and gutter	100	LF	\$50.00	\$5,000
<b>Landscape and Irrigation</b>				
Replace (E) landscape area	240	SF	\$25.00	\$6,000
<b>Site Improvement</b>				
Modify/replace (E) concrete ramp, curbs and gutter, landscaping and concrete planters - along Arlington Avenue	700	SF	\$50.00	\$35,000
<b>Subtotal For Site Improvement:</b>				<b>\$102,700</b>
<b>SITE MECHANICAL UTILITIES</b>	Quantity	Unit	Rate	Total (\$)
Allowance for minor modification	1	LS	\$10,000.00	\$10,000
<b>Subtotal For Site Mechanical Utilities:</b>				<b>\$10,000</b>
<b>SITE ELECTRICAL UTILITIES</b>	Quantity	Unit	Rate	Total (\$)
<b>Electrical Service and Distribution</b>				
Add EV Stations (Dual) with (2)-40A Wiring	1	EA	\$15,000.00	\$15,000
Site Lighting				<i>NIC, Existing to remain</i>
Site Communications and Security				<i>NIC, Existing to remain</i>
<b>Subtotal For Site Electrical Utilities:</b>				<b>\$15,000</b>



Conceptual Cost Plan

**Alternates**  
**Kensington Fire Station**

Alternates Cost Breakdown

July 22, 2020

ADD: Elevator and wheelchair lift	Quantity	Unit	Rate	Total (\$)
<b>ADD:</b>				
<b>Structural Foundation</b>				
Elevator pit; including excavation & offhaul, waterproofing membrane, reinforced concrete wall & mat foundation/slab on grade	1	LS	\$50,000.00	\$50,000
<b>Structural Elevator Wall &amp; Framing</b>				
2-hour rated elevator shaft	624	SF	\$45.00	\$28,080
Miscellaneous structural steel framing to new opening, 2F	24	LF	\$300.00	\$7,200
Allowance for machine room	1	LS	\$10,000.00	\$10,000
<b>Elevator</b>				
Passenger elevator, hydraulic, 2-stops	1	EA	\$160,000.00	\$160,000
Wheelchair lift	1	EA	\$35,000.00	\$35,000
Elevator pit ladder	1	EA	\$5,000.00	\$5,000
<b>Electrical Allowance</b>				
Elevator & wheelchair connection, including upgrade to service and distribution system	1	LS	\$25,000.00	\$25,000
Elevator cab lighting & connection	1	LS	\$5,000.00	\$5,000
Fire alarm & data connection	1	LS	\$5,000.00	\$5,000
<b>Mark-up's per Overall Summary</b>			54.97%	\$181,560
<b>Subtotal For Add: Elevator And Wheelchair Lift:</b>				<b>\$511,840</b>

Cost Breakout for Police Department	Quantity	Unit	Rate	Total (\$)
<b>Gross Floor Area</b>				
First floor, PD net	978	SF		
First floor, Shared net (includes lobby, conference/interview, secure hallway, restroom (calculated 1/2 of the area)	209	SF		
Grossing factor, 4%	48	SF		
<b>PD Area</b>	<b>1,235</b>	<b>SF</b>	<b>\$435.46</b>	<b>\$537,793</b>
<b>Mark-up's per Overall Summary</b>			54.97%	\$295,633
<b>Subtotal For Cost Breakout For Police Department:</b>				<b>\$833,426</b>

Conceptual Cost Plan

**Variance Report**  
**Kensington Fire Station**

Comparison Summary  
Variance Analysis

July 22, 2020

	<i>DELTA</i>	<i>Building Option B Conceptual</i>		<i>Previous Option C Dated 12/23/2019</i>	
		<i>\$/SF</i>	<i>\$,000</i>	<i>\$/SF</i>	<i>\$,000</i>
<b>CSI UniFormat Summary</b>					
Foundations	\$2	\$9.20	\$60	\$9.35	\$58
Superstructure	\$30	\$33.98	\$220	\$30.55	\$190
Enclosure	\$31	\$52.97	\$343	\$50.31	\$313
Roofing	\$32	\$18.61	\$121	\$14.32	\$89
Interior Construction	\$9	\$57.69	\$374	\$58.72	\$365
Stairs	\$10	\$6.17	\$40	\$4.83	\$30
Interior Finishes	\$39	\$46.15	\$299	\$41.89	\$260
Conveying		-	-	-	-
Plumbing	\$3	\$16.58	\$107	\$16.86	\$105
Heating, Ventilation, & Air Conditioning	\$20	\$75.00	\$486	\$75.00	\$466
Fire Protection	\$3	\$10.00	\$65	\$10.00	\$62
Electrical	\$23	\$85.00	\$551	\$85.00	\$528
Equipment		-	-	-	-
Furnishings	\$3	\$4.69	\$30	\$4.46	\$28
<b>Subtotal - Building Construction</b>	<b>\$206</b>	<b>\$435.46</b>	<b>\$2,822</b>	<b>\$420.99</b>	<b>\$2,616</b>
Site Preparation		\$0.77	\$5	\$0.80	\$5
Site Improvement		\$15.85	\$103	\$16.53	\$103
Site Mechanical Utilities		\$1.54	\$10	\$1.61	\$10
Site Electrical Utilities		\$2.31	\$15	\$2.41	\$15
<b>Subtotal - Sitework</b>		<b>\$20.48</b>	<b>\$133</b>	<b>\$21.36</b>	<b>\$133</b>
<b>Total - Building and Sitework Constr</b>	<b>\$206</b>	<b>\$455.93</b>	<b>\$2,954</b>	<b>\$442.35</b>	<b>\$2,748</b>
Bonds & Insurance	\$7	\$13.68	\$89	\$13.20	\$82
General Conditions	\$38	\$82.18	\$533	\$79.67	\$495
Contractor's Overhead & Profit	\$13	\$27.59	\$179	\$26.72	\$166
Contingency for Design Development	\$39	\$86.91	\$563	\$84.34	\$524
Cost Escalation	\$42	\$40.28	\$261	\$35.25	\$219
<b>TOTAL CONSTRUCTION BUDGET</b>	<b>\$344</b>	<b>\$706.57</b>	<b>\$4,579</b>	<b>\$681.52</b>	<b>\$4,234</b>
<b>GROSS FLOOR AREA</b>	<b>267 SF</b>	<b>6,480 SF</b>		<b>6,213 SF</b>	



## EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530

(510) 215-4450 • FAX (510) 232-4917

[www.el-cerrito.org](http://www.el-cerrito.org)



**DATE:** April 6, 2021

**TO:** Bill Hansell: General Manager

**FROM:** Michael Pigoni: Fire Chief

**RE:** **Fire Chief's Report for the April 2021 Fire District Board Meeting**

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### March Run Report

There were 34 incidents in Kensington for the month of February. This is an increase of 8 calls over the previous month primarily due to the additional days and increased medical emergencies and public assists. Total incidents for Station 65 in March were 53 calls which was an increase of 5 incidents over the previous month. There were no fires or any significant incidents resulting in property loss for the month of March.

### Vegetation Management

Seasonal rainfall continues to be below normal, and the fuel moistures continue to drop rapidly. While the annual grasses may still be green, they are starting to cure and will be dry soon. The Fire Department has started the inspection program with a courtesy letter that was mailed out to addresses with a history of vegetation violations. We have also visually inspected parcels earlier than normal this year to try and beat the potential critical time period. All residents are urged to cut weeds, trim bushes, and prune up tree limbs to develop a defensible space around their homes and property. Early spring cleanup of resident's property will make the Fire Department's job easier and help everyone avoid inspection fees and abatement costs. Vegetation Management Information is available at the Department's website.

### COVID-19 Vaccination Update

Over the last three months the County Fire Agencies have participated in a Countywide effort to staff drive through vaccination sites. These sites will be held at various times at the Valley Bible Church in Hercules for the West County. The Department supported this effort in providing medics to administer the shots. These efforts have now been consolidated with County Health and participating pharmacies. All these efforts have been effective in the County with the current cases per 100K population at 5.9 and positivity rate at 1.9%. This is vast improvement over the cases being at over 62 per 100K and positivity rate almost 17% in early January. Kensington continues to be the one of lowest in the county with only 45 total cases and no deaths per the County metrics.

### Occupancy Inspections

With the COVID-19 picture improving, the Fire Department is starting to conduct occupancy or Fire Safety inspections at businesses and apartments. This program was put on hold most of last year due to the COVID-19 concerns and the initial uncertainties. With many businesses opening back up or increasing their capacities, it is important to complete these inspections and insure compliance to the fire and safety codes.

### Virtual Evacuation Test

The Contra Costa County Office of Emergency Services will be conducting a virtual live test of the Community Warning System scheduled currently for May 2<sup>nd</sup> starting at 8:00 am. While this will be a live test, there will be no action required of the public other than a request to take a quick online survey. The test will be sent to all the

zones in the El Cerrito and Kensington area. The messages will be sent as phone calls, text and email and will be like:

*This is a TEST message from the El Cerrito and Kensington Police Departments. In the event of a large-scale evacuation of the community, this system will be used to issue evacuation orders, provide incident information and evacuation location information. No action is required at this time. This is a test.*

The notices will be conducted in real time in that one or two zones at a time will be notified and continue to move through all of them until done. Total time is estimated to be about an hour.

**Register with the Contra Costa County Community Warning System**

It cannot be stressed enough the importance to take a moment to register cell phones with the Contra Costa County Community Warning System (CWS). CWS will alert you when life-threatening incidents, like wildfire or power shutdowns, occur. [www.cwsalerts.com](http://www.cwsalerts.com)



KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** April 14, 2021

**TO:** Board of Directors  
Kensington Fire Protection District

**RE:** **Agenda Item 6**  
General Manager's Report

**SUBMITTED BY:** Bill Hansell, General Manager

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A large focus of management time in March was on preparations for the joint board meeting regarding the Public Safety Building, but other activities included the following:

1. **Accounting/Bookkeeping** – Refinement of our accounting/booking process continued with Maze & Associates, and the occasion of the audit review was a good opportunity to check on those procedures in anticipation of preparing the end-of-year books for the next audit as well as the coming budget development process. This resulted in a smoother preparation of the monthly transmittal and financial reports for the April board meeting.
2. **Emergency Prep Coordinator and Grant Writer RFP's** – I hope to have RFP's ready to distribute by 04/16/2021.
3. **CCC Auditor/Controller** – I substituted my information for Brenda Navellier's in the County's Electronic Deposit Program and received pre-printed Wells Fargo branch deposit checks that will enable easier deposits directly into the General Fund as opposed to just the Mechanic's Bank checking account. The first deposit included a large \$64K CERBT disbursement as well as a transfer from our checking account of \$75.5K (engine sale receipt.) This keeps the checking account clear of large deposits which should otherwise go directly to the General Fund for investment.
4. **CCC Treasurer/Investments** – The April 1<sup>st</sup>, 2021 LAIF report is attached. Immediately prior to the Board's March Transmittal approval, the General Fund's Cash Balance was low so a transfer was required to cover the pending bills. I check the cash balance when we receive the County's monthly financial reports and will request transfers as necessary while keeping as much as possible in LAIF.
5. **Mattresses for the Fire Staff** – The replacement mattresses approved last month were delivered to the Public Safety Building so thanks to the Board for improving the staff's quality of sleep!

California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
 P.O. Box 942809  
 Sacramento, CA 94209-0001  
 (916) 653-3001

April 01, 2021

[LAIF Home](#)  
[PMIA Average](#)  
[Monthly Yields](#)

KENSINGTON FIRE PROTECTION DISTRICT

TREASURER-TAX COLLECTOR  
 C/O CONTRA COSTA COUNTY  
 625 COURT STREET, ROOM 102  
 MARTINEZ, CA 94553

[Tran Type](#)  
[Definitions](#)

**Account Number:** 17-07-011

March 2021 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
3/8/2021	3/8/2021	RW	1668893	1629062	TIMOTHY J. ROCCO	-550,000.00

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	8,176,614.40
Total Withdrawal:	-550,000.00	Ending Balance:	7,626,614.40





**KENSINGTON FIRE PROTECTION DISTRICT  
EMERGENCY PREPAREDNESS COMMITTEE MEETING MINUTES**

**DATE/TIME:** February 25, 2021 / 3:00pm to 5:00pm

**LOCATION:** Via Zoom

**PRESENT:** Directors: Larry Nagel and Kevin Padian  
Committee: Lisa Caronna, Katie Gluck, Peter Guerrero, Peter Liddell,  
Danielle Madugo, Paul Moss, David Spath  
Staff: GM Bill Hansell  
Public: Mabry Benson, Chris Hilliard, Hal Graboske, Linnea Due, Lorika G

**1. CALL TO ORDER/ROLL CALL:**

Director Padian called the meeting to order at 3:04 p.m. and called roll.

**2. PUBLIC COMMENT:**

- Linnea Due reported that she attended the meeting in Berkeley about fuel reduction in Cerrito Canyon which is on the border of Berkeley and Kensington. Linnea stressed that it is still important to keep the area as a wildlife refuge.
- Mabry Benson commented on the proposed set of general duties for the proposed Emergency Preparedness Coordinator position. She would put education ahead of neighborhood coordination programs, and she would list as first emergency preparation, including alert procedures, safe vegetation practices, and house hardening, because these are critical and most realistically doable. Although Kevin has spent a lot of time on emergency evacuation, his brief mention of the capacity of our streets to handle a community-wide evacuation makes this an unachievable goal. Mabry feels it is better to do what little can be done to make streets more passable and educate folks about the difficulties of evacuation and need to plan ahead and act early.
- Mabry Benson also noted that the evacuation route signs at the bottom of Sunset by the cemetery were confusing. It wasn't clear which way to go, and maybe we should add arrows pointing to the road thru the gate. Kevin will bring this up with Officer Brad Harms of the KPD.

**NEW BUSINESS - EPC COORDINATOR POSITION (taken out of order to free up Chief Pigoni's time)**

- Chief Pigoni presented an alternative of having the EPC Coordinator being a sworn

- fire official who would work with the General Manager
- Chief Pigoni reviewed an e-mail that he sent to General Manager Bill Hansell
- The Committee discussed the memo from the Chief and asked questions, which he readily answered

### 3. ADOPTION OF CONSENT ITEMS

- a. **Approval of Minutes** of the regular meeting of January 28, 2021 (Approve)

<b>MOTION:</b> M/s Caronna/Nagel: To adopt consent items.
<b>VOTE:</b> Unanimous
Motion passed.

### 4. NEW BUSINESS

- a. **Refrigerator Magnets Project Update**
  - Magnets will have only emergency numbers for each agency
  - Changes in wording suggested for calling 911
  
- b. **Proposed Emergency Radio Program Update – Revisiting Possible Radio Options**
  - Kevin reviewed radio options
  - Larry expressed his opinion that we had been exploring these radio options for over a year and we really haven't reached resolution
  - Lisa suggested that we leave this for the Emergency Preparedness Coordinator
  
- c. **Job Description for Grant Proposal Writer**
  - Kevin presented the description for a grant writer
  - Larry noted how many grants need to be anticipated
  -
  
- d. **Coordination with KPD for Installing Emergency Evacuation Signs at Sunset & Arlington**
  - Kevin will coordinate with KPD Traffic Safety Office Brad Harms
  
- e. **Discussion of Possible Support for a KFPD Agenda Item to Hear Progress Report from the KPD about Proposed Parking Change Initiatives (10 mins)**
  - Officer Harms wants to present to the Board. This will be scheduled as convenient for both agencies.
  
- f. **Possible Projects to Inform Residents about EP in Advance of Next Fire Season (Fire Plug Issue, Articles, Websites, Social Media, Etc.)**
  - Discussion of Fire Plug. – Should the format be changed? Does it serve its purpose? All members are encouraged to send in information to help the GM

prepare the next issue.

**5. EPC MEMBER REPORTS ON OTHER ITEMS**

- Peter Guerrero reported that the Vollmer Peak camera is inoperative.
- Paul Moss asked about KARO/ECHO

**6. REPORT BY PRESIDENT NAGEL**

Protecting your City from Wildfire 2021 Conference: Highlighting the information for a report to the full board. Larry presented a short overview of the Protecting Your City from Wildfire 2021 workshop that he attended on Feb2-3. His slides are attached to these minutes.

**7. FUTURE AGENDA ITEMS**

None at present; to be determined.

**8. ADJOURNMENT**

Meeting adjourned at 5:15 PM by Kevin Padian

The next regular meeting of the Emergency Preparedness Committee of the Kensington Fire Protection District will be held on March 25, 2021 at 3:00pm via Zoom Teleconference.

MINUTES PREPARED BY: Larry Nagel

These minutes were approved at the Emergency Preparedness Committee Meeting of the

Kensington Fire Protection District on \_\_\_\_ 18 March 2021 \_\_\_\_\_.

Attest:



\_\_\_\_\_  
Emergency Preparedness Committee Member

**Attachment 1**

Bill Hansell &lt;bhansell@kensingtonfire.org&gt;

**KFPD - Emergency Prep Coordinator**

Michael Pigoni <MPigoni@ci.el-cerrito.ca.us>  
To: Bill Hansell <bhansell@kensingtonfire.org>

Tue, Feb 23, 2021 at 12:23 PM

Good Morning Bill,

I read through the principal duties submitted by Director Padian and since this is a full time position that would taper down to half time and then be re-evaluated after would not be a job that the Fire Department could provide as it could require the City to partially absorb the position or potentially lay off the employee if the Fire District decided to discontinue the position. If the Fire District was to hire this position, then I have concerns that a civilian position working directly for (representing) the Fire District will create the perception that they are part of the Fire Department. Some of the principal duties outlined in agenda item cross over and/or parallel duties that the Fire Department has been providing such as working with the CERT groups, public education, vegetation management, emergency evacuation plans earthquake preparedness and in general working to keep residents safe. There is no clear chain of command for this position in that the Board would set goals and objectives, the EPC would provide assistance to, but the person would report to the GM. This along with the fact the fact they would need to interface with the Fire personnel would blur who they actually work for and make it more difficult for a unified message.

If this position was to be a full-time job, then the Fire Department could consider providing a sworn position based on the following:

- Based on the job prerequisites, this position would start off at approximately \$50.00 per hour plus full benefits.
- The position would be a 40 hour per week sworn non-exempt flexible work schedule to accommodate night and weekend meetings without incurring overtime.
- Total compensation for this position would be approximately \$210,000 with benefits
- As a sworn position, this person would be available to assist the engine company for emergencies providing additional help when needed.
- The position would require a cell phone, laptop, radio, and vehicle, preferably a pickup.
- Chain of Command would be Fire District Board > General Manager > Fire Chief > Battalion Chiefs > Emergency Preparedness Coordinator

This position would coordinate with the Fire Department to:

- Obtain information on the CERT groups and the members as they exist now including the CERT sheds that were developed years ago.
- Set up meetings, in person or virtual with each team to determine level of participation and potential needs
- Provide in person or virtual classes/presentations to gain interest in CERT
- Coordinate with the Fire Department CERT instructors to set up training classes when health restrictions are lifted
- Update the District website
- Make presentations at all the K-Groups to continue public education on emergency preparedness
- Develop and set up programs to provide home inspections and triage reports on hardening homes
- Develop Fire Wise USA neighborhood program

- Work with KPD and Fire on continued improvements in evacuation plans

This is just a general list of duties that the Fire Department can provide. The EPC and the Board would need to fine-tune the job description and scope of work to provide a more accurate cost to provide this position. There is no doubt the District can provide this position at a lower cost due to pension costs, I just have concerns on the mixed messages and the similarities of duties between the Fire Department and this position.

Hope this helps a little,

Michael Pigoni

Fire Chief

El Cerrito / Kensington Fire Department

(510) 812-4503

[Quoted text hidden]

# **Protecting Your City From Wildfire 2021**

## **February 2-3, 2021**

**Notes Taken By**

**Laurence W. Nagel  
President and Director, Kensington Fire Protection District  
217 Arlington Avenue  
Kensington, CA 94707**

# Protecting Your City From Wildfire 2021

## Day 1

- **Session 1 Presentation: Climate Change: The Connection between Drought, Heat Waves & Wildfire in California – Lessons Learned for Santa Barbara, CA**
- **Session 2 Presentation: Extreme Fire Behavior** Fire whirls, fire tornadoes, fire clouds, and dry lightning.
- **Session 3 Presentation: Cal Fire 2020 Lessons Learned & Plans for Wildfire Prevention & Mitigation Moving Forward**
- **Session 4 Panel: The Price of Fire: Funding Issues & Grants for Projects**
- **Session 5 Panel: Aligning Insurance Provider & Community-Wide Home Hardening Efforts**
- **Session 6 Panel: Aligning Land Use Planning & CWPPs**
- **Session 7 Presentation: Wildfire Smoke: Health Hazards & Air Quality Management**

# Protecting Your City From Wildfire 2021

## Day 2

- **Session 8 Panel: Updating Vegetation & Forest Management Practices**
- **Session 9 Presentation: Case Study: Shaver Lake Fuel Reduction Project**
- **Session 10 Panel: WUI Issues: State and Local Perspectives**
- **Session 11 Panel: Wildfire Prevention Engineering**
- **Session 12 Presentation: Emergency Notification & Wildfire Public Education Efforts**
- **Session 13 Panel: Evacuation Planning and Coordination**
- **Session 14 Presentation: Evolving Role of Aircraft Types and Airspace Operations for Aerial Fire Mitigation**



# Protecting Your City From Wildfire 2021

## **Session 1 Presentation: Climate Change: The Connection between Drought, Heat Waves & Wildfire in California – Lessons Learned for Santa Barbara, CA**

Presenter: Leila Carvalho, *Professor of Meteorology & Climate Science*, UNIVERSITY OF CALIFORNIA, SANTA BARBARA

Record breaking heat waves, California's ongoing drought, and hundreds of thousands of acres with dry, overgrown vegetation created an unprecedented fire season in 2020. Hear how climate change factors are contributing to more and larger fires, the interplay of the conditions that created the 2020 fire season, and how climate change will continue to affect communities all over California in the years to come.

# Protecting Your City From Wildfire 2021

## Session 1 Presentation: Climate Change: The Connection between Drought, Heat Waves & Wildfire in California – Lessons Learned for Santa Barbara, CA

- Global warming has affected the frequency and persistence of heat waves -> implications for the occurrence of mega wildfires

### To protect our cities:

- Understanding wildfire risks and increase resilience requires a regional focus: **better forecasts of fire weather regimes are critical**
- Evacuation strategies and resilience capacity need to be locally investigated
- Education, Urban Planning, forest management and reduction of emission of greenhouse gases are critical.
- The science community, decision makers and stakeholders need to work together to build better prepared and more resilient communities.

# Protecting Your City From Wildfire 2021

## Session 10 Panel: WUI Issues: State and Local Perspectives

Moderator: Tracy Katelman, *Owner*, FOREVERGREEN FORESTRY

Panelists:

Arn Andrews, *Assistant Town Manager*, TOWN OF LOS GATOS, CA

Chad Hanson, PhD, *Ecologist*, JOHN MUIR PROJECT

Bob Roper, CALIFORNIA FIRE SAFE COUNCIL

Scott Witt, *Deputy Chief of Fire Plan Program*, CALIFORNIA DEPARTMENT OF FORESTRY AND  
FIRE PROTECTION (CAL FIRE)

Wildland Urban Interface (WUI) expansion continues across CA, as various projections predict that the state could have up to 1.7 million homes in Very High Fire Hazard Severity Zones (VHFHSZs) by 2050. City leaders and local officials face the challenge of permitting development in VHFHSZs to accommodate growing populations while juggling the safety risks involved. New builds must comply with Chapter 7A; however, many communities struggle with both engaging residents in retrofit and enacting local building codes and defensible space ordinances. This panel will discuss lessons learned in land use planning for WUIs, mitigation standards, how they are best adopted, followed, and enforced.

# Protecting Your City From Wildfire 2021

## Session 10 Panel: WUI Issues: State and Local Perspectives

Arn Andrews, *Assistant Town Manager*, TOWN OF LOS GATOS, CA  
Wildfire Preparedness in Los Gatos

- Used Montecito as a model for Wildfire Preparation
- WUI Evacuation Assessment Plan – Not an evacuation plan because that can only be established when fire occurs
- Effort included road widening as well as fuel reduction
- Cost for wildfire preparation is \$2.25M
- Formed a Wildfire Mitigation Committee comprised of community members

# Protecting Your City From Wildfire 2021

## Session 13 Panel: Evacuation Planning and Coordination

Moderator: Christopher Danch, *Executive Director & Grants Specialist*, OJAI VALLEY FIRE SAFE COUNCIL

### Panelists:

Susan Duenas, *Public Safety Manager*, CITY OF MALIBU

Paul Lowenthal, *Assistant Fire Marshal*, SANTA ROSA FIRE DEPARTMENT

Kevin McGowan, *Director*, LOS ANGELES COUNTY, OFFICE OF EMERGENCY MANAGEMENT

Daryl Osby, *Fire Chief*, LOS ANGELES COUNTY FIRE DEPARTMENT

Wildfire evacuations have occurred in many communities up and down CA, from Santa Rosa and Paradise to Ventura and Malibu. Even communities with comprehensive evacuation plans struggle with fast-moving fires and getting real-time information, as thousands pour onto a few roads in many of these incidents. It is vitally important for cities and counties to develop robust plans that include granular information on route maps and zones, strategies for the vulnerable, shelter estimates, and contingencies for blocked routes. But not everyone agrees on what to include in an evacuation plan, whether they should be publicly available, how detailed they should be, or whether the state should require them for at-risk areas. This session will tackle these important issues with valuable lessons learned and best practices.

# Protecting Your City From Wildfire 2021

## Session 13 Panel: Evacuation Planning and Coordination

Question: Does anyone have an opinion on the use of sirens and/or outdoor public address systems for emergency notification. Does anyone use them?

Paul – After the Tubbs fire, there were cries for sirens. Locally, the areas that were being rebuilt. Outdoor systems may not be heard, and if they are heard, what does it mean.? From Santa Rosa's perspective, they are not currently in favor of them.

Susan – After the Woolsey fire, Malibu had a sound analysis done and the conclusion was that only people near the siren would hear them inside.

Daryl – Echoed what Susan said. At this point, LA County is not in favor of sirens.



## KENSINGTON FIRE PROTECTION DISTRICT FINANCE COMMITTEE REGULAR MEETING MINUTES

**DATE/TIME:** April 2, 2021 / 10:00am

**LOCATION:** Via Zoom

**PRESENT:** Directors: President Nagel, Director Kosel (Chair)  
Staff: GM Hansell,

### 1. CALL TO ORDER/ROLL CALL:

Director Kosel called the meeting to order at 10:01 a.m. and called roll.

### 2. PUBLIC COMMENT:

No public comment.

### 3. MANAGEMENT TIMESHEET REVIEW:

GM Hansell reviewed his timesheet and explained they were for January 15<sup>th</sup> through March 15<sup>th</sup>. The contract states 32 hours in January and drops down to 28 hours a week in February, averaging about 4 hours a day, then drops down again to 24 hours a week after June. Director Kosel asked if the hours worked for him and the District. GM Hansell responded that 48% of his time has been in general administration, 32% in Finance, 5.5% in emergency prep, and 14.5% for the Public Safety Building. General admin and Finance are the typical month-to-month things that take up the most time, but there will be instances in the future that may take up more time. For example, the hiring of the emergency preparedness coordinator and the grant writer will take some time to work with them and get them set up, but to date he has been able to stay within the budget limits. Director Kosel stated that she would like him to keep her updated on the situation to make sure that it works for him. President Nagel said that he would like GM Hansell to give the Board advance warning of any changes in the required time, and it may be the District will have to change the budget and take that into account. Timesheets were approved and brought to the full Board in the regular April Board meeting for informational purposes only.

President Nagel asked if they should be approving the Board Clerk's timesheets. GM Hansell explained, in the contract, the GM approves the employee's timesheets, and the Board approves him, but he will go ahead and include them in the next Board meeting.

### 4. FY2019-2020 DRAFT AUDIT:

Director Kosel began reviewing the audit and asked about the general fund budget. She suggested adding the word "COVID-19" before the word "restrictions" on p.6, so it's clear that it's COVID that restricted community services activity during the pandemic. She commented that the audit listed the District's contract with El Cerrito as expired, but it has been renewed. She does not know if that information should be included in the audit if it was renewed after June 30<sup>th</sup>. She requested to talk to the auditor about whether the date should be included or not. She also wanted it noted that their obligations to the retirees was funded 136%, so there should be no problem for the District in the long term.

President Nagel stated he was upset about this audit coming up with deficiencies, and it should be cause for alarm. He would like to address the deficiencies and make sure it doesn't

happen again. He would also like to make it a goal for the GM to have a clean audit next year. Director Kosel agreed and said she has been on the Board for 26 years and has had nothing but a clean audit. She suggested they need to implement each of the auditor's suggestions and was appalled that there were findings.

GM Hansell thinks part of what happened was the transition after Brenda Navellier left. Brenda was working for the District for the first five months of the fiscal year but then there was other management for the last seven months, followed by another transition when Mary Morris-Mayorga came on board. After GM Hansell saw the findings, he contacted Mary, Maze, and the auditors to get more information on their comments and to explain what we have to do or should be doing to make sure this doesn't happen again.

Director Kosel would like to report to the full Board that these issues have been resolved and asked the GM if that was feasible. GM Hansell stated with the new process set up with accounting, we will not see these types of issues again, and he will have the management responses ready for the Board at the next meeting.

Director Nagel asked Director Kosel if this was the first time we used these auditors. Director Kosel didn't recall but explained that the District typically switches auditors every four or five years. We request sample reports from different auditors to see what they have prepared for other special Districts and then choose someone who has a user-friendly audit presentation.

Director Nagel stated that although he was not happy with the audit results, he was very pleased with the way the audit was presented. He found it honest, thorough, and understandable.

#### **5. FUTURE AGENDA ITEMS:**

Director Kosel stated in the last board meeting she invited Directors to give input on any projects or activities they would like to budget for next year but has not heard from anyone and will ask again in the next Board meeting. She also commented on the budget coming up and asked the GM how much input he wants from them and whether he would like a separate meeting to discuss this. GM Hansell stated he would look at the budget with Chief Pigoni and then schedule a meeting to discuss it.

Director Kosel said she would ask the Board members again if they have any activities that need new funding or additional funding for the budget and suggested they carry forward all of the COVID restricted activities. She also discussed scheduling a meeting with the Fire Chief and EC City Manager at the end of May. GM Hansell asked Director Kosel when they expected a draft budget to be presented. Director Kosel suggested having a preliminary draft budget as an informational item at the May Board meeting. GM Hansell suggested adding it to his management report so the Board can make a few comments, but it would not require a complete discussion.

#### **6. ADJOURNMENT:**

Meeting adjourned at 10:54 a.m.





## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 1/16/2021  
 Pay Period End: 1/31/2021

Program Areas	
GA	General Administration
FB	Finance
EP	Emergency Preparedness
Pol	Policies
PS	Public Safety

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
1/16/2021	See Separate Task Sheet						
1/17/2021	"						
1/18/2021	"	6.50	6.50				
1/19/2021	"	7.25	6.50	0.50	0.25		
1/20/2021	"	6.00	5.75	0.25			
1/21/2021	"	1.50	1.50				
1/22/2021	"	1.00	1.00				
1/23/2021	"	1.00	1.00				
1/24/2021	"	3.50	3.50				
1/25/2021	"	12.75	2.00	10.75			
1/26/2021	"	9.50	3.00	6.50			
1/27/2021	"	1.00	1.00				
1/28/2021	"	9.00	2.50	3.50	2.00		1.00
1/29/2021	"	4.00		4.00			
1/30/2021	"						
1/31/2021	"	1.00		1.00			
Total Hours		64.00	34.25	26.50	2.25	0.00	1.00
Rate		\$ 99.00					
Total Gross Pay		<u>\$ 6,336.00</u>					

*Bill Hansell*

Employee Signature

2/1/2021

Date

DocuSigned by:

Finance Signature

Date

## Kensington Fire Protection District

## Timesheet Details

Bill Hansell

Subject	Duration	Start
KFPD - Holiday	6.00	Mon 1/18/2021
KFPD - Gen Mgmt re: Emails from/to JS (Banking Resolution issues)	0.50	Mon 1/18/2021
<b>Day Total:</b>	<b>6.50</b>	
KFPD - EPC re: Tel w/JK	0.25	Tue 1/19/2021
KFPD - Gen Mgmt re: Emails	1.50	Tue 1/19/2021
KFPD - Finance re: Tel w/Robert @ Maze (Payroll reporting, accountant to-do list)	0.50	Tue 1/19/2021
KFPD - Gen Mgmt re: Emails	1.50	Tue 1/19/2021
KFPD - Gen Mgmt re: Tel w/Sasha (Zoom issues)	0.50	Tue 1/19/2021
KFPD - Gen Mgmt re: Mtg min issues (11/18/20)	1.00	Tue 1/19/2021
KFPD - Gen Mgmt re: Zoom practice mtg	1.00	Tue 1/19/2021
KFPD - Gen Mgmt re: Zoom issues, follow up to board	1.00	Tue 1/19/2021
<b>Day Total:</b>	<b>7.25</b>	
KFPD - Gen Mgmt re: Revised posting; Pick up Mail; Banking signature from DD; Mail to LN & KP	1.75	Wed 1/20/2021
KFPD - Finance re: Tel w/MMM (goals; finance issues)	0.25	Wed 1/20/2021
KFPD - Special Board Mtg re: Brent Ives	2.50	Wed 1/20/2021
KFPD - Gen Mgmt re: Communications	1.50	Wed 1/20/2021
<b>Day Total:</b>	<b>6.00</b>	
KFPD - Gen Mgmt re: Communications	1.50	Thu 1/21/2021
<b>Day Total:</b>	<b>1.50</b>	
KFPD - Gen Mgmt re: VPN Software for Maze; Emails w/Nerd Crossing	0.50	Fri 1/22/2021
KFPD - Gen Mgmt re: Communications	0.50	Fri 1/22/2021
<b>Day Total:</b>	<b>1.00</b>	
KFPD - Gen Mgmt re: PRA emails	1.00	Sat 1/23/2021
<b>Day Total:</b>	<b>1.00</b>	
KFPD - Gen Mgmt re: PRA emails	2.00	Sun 1/24/2021
KFPD - Gen Mgmt re: PRA response draft to counsel	1.50	Sun 1/24/2021
<b>Day Total:</b>	<b>3.50</b>	
KFPD - Gen Mgmt re: Email agenda item request	0.00	Mon 1/25/2021
KFPD - Gen Mgmt re: CCSDA Zoom meeting	0.50	Mon 1/25/2021
KFPD - Gen Mgmt re: Mtg agendas	0.50	Mon 1/25/2021
KFPD - Gen Mgmt re: Tel w/Sasha	0.50	Mon 1/25/2021
KFPD - Finance re: Invoices, Banking	2.00	Mon 1/25/2021
KFPD - Finance re: Tel w/LN (Finance and EPC)	0.75	Mon 1/25/2021

## Kensington Fire Protection District

## Timesheet Details

Bill Hansell

Subject	Duration	Start
KFPD - Gen Mgmt re: Tel w/Chief (Committee mtgs, Bldg maintenance, COVID protocols)	0.50	Mon 1/25/2021
KFPD - Finance re: Invoices, Finance issues, CCC docs, Checking acct issues, etc	8.00	Mon 1/25/2021
<b>Day Total:</b>	<b>12.75</b>	
KFPD - Finance re: Invoices, Finance issues, CCC docs, Checking acct issues, etc	2.50	Tue 1/26/2021
KFPD - Gen Mgmt re: Post agenda; Pick up mail; Deposit checks	1.50	Tue 1/26/2021
KFPD - Finance re: Tel w/Sasha (Finance procedures; Records search)	0.50	Tue 1/26/2021
KFPD - Finance re: Correspondence, Finance	1.50	Tue 1/26/2021
KFPD - Gen Mgmt re: IT	0.50	Tue 1/26/2021
KFPD - Finance re: Correspondence, Finance	0.50	Tue 1/26/2021
KFPD - Finance re: Finance; Scan mail	1.00	Tue 1/26/2021
KFPD - Gen Mgmt re: PRA (Emails w/counsel)	1.00	Tue 1/26/2021
KFPD - Finance re: Email invoices	0.50	Tue 1/26/2021
<b>Day Total:</b>	<b>9.50</b>	
KFPD - Gen Mgmt re: Post agendas, notices on NextDoor	1.00	Wed 1/27/2021
<b>Day Total:</b>	<b>1.00</b>	
KFPD - Finance re: Finance Committee Mtg Packet	1.00	Thu 1/28/2021
KFPD - PSB re: Mtg w/Marti Brown, KPPCSD	1.00	Thu 1/28/2021
KFPD - Finance re: Finance Committee Mtg Packet	2.00	Thu 1/28/2021
KFPD - Finance re: Account reconciliation; Tel w/JK	0.50	Thu 1/28/2021
KFPD - EPC re: EPC Committee Mtg	2.00	Thu 1/28/2021
KFPD - Gen Mgmt re: Final PRA response	1.50	Thu 1/28/2021
KFPD - Gen Mgmt re: Transparency Cert (Tel w/LN, press release, website, emails)	1.00	Thu 1/28/2021
<b>Day Total:</b>	<b>9.00</b>	
KFPD - Finance re: Finance Committee Mtg	2.00	Fri 1/29/2021
KFPD - Finance re: Finance Committee Mtg follow-up	1.00	Fri 1/29/2021
KFPD - Finance re: Finance Committee Mtg follow-up	1.00	Fri 1/29/2021
<b>Day Total:</b>	<b>4.00</b>	
KFPD - Finance re: Cover letter for State Controller Report	1.00	Sun 1/31/2021
<b>Day Total:</b>	<b>1.00</b>	
<b>Time Period Total:</b>	<b>64.00</b>	



## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 2/1/2021  
 Pay Period End: 2/15/2021

Program Areas	
GA	General Administration
FB	Finance
EP	Emergency Preparedness
Pol	Policies
PS	Public Safety

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
2/1/2021	See Separate Task Sheet	4.00	2.00	1.00			1.00
2/2/2021	"	5.00	2.00	3.00			
2/3/2021	"	5.75	2.50	2.75	0.50		
2/4/2021	"	9.00	4.75	3.00	0.25		1.00
2/5/2021	"	7.25	5.00	2.25			
2/6/2021	"						
2/7/2021	"	4.00	4.00				
2/8/2021	"	7.00	6.00	0.50	0.25		0.25
2/9/2021	"	5.50	1.75	3.00	0.25		0.50
2/10/2021	"	4.00	3.50	0.50			
2/11/2021	"	2.50	0.50	2.00			
2/12/2021	"						
2/13/2021	"						
2/14/2021	"						
2/15/2021	Holiday (Presidents Day)	6.00					

Total Hours	60.00	32.00	18.00	1.25	0.00	2.75
Rate	\$ 99.00					
Total Gross Pay	\$ 5,940.00					

*Bill Hansell*

Employee Signature

2/15/2021

Date

DocuSigned by:

Finance Signature

Date

## Kensington Fire Protection District

## Timesheet Details

Bill Hansell

Subject	Duration	Day
KFPD - Gen Mgmt re: Mtg agenda	0.50	Mon 2/1/2021
KFPD - Gen Mgmt re: Tel w/Sasha	0.50	Mon 2/1/2021
KFPD - Gen Mgmt re: Correspondence	1.00	Mon 2/1/2021
KFPD - PSB re: Mtg w/Marti Brown, KPPCSD	1.00	Mon 2/1/2021
KFPD - Finance re: Correspondence	1.00	Mon 2/1/2021
<b>Day Total:</b>	<b>4.00</b>	
KFPD - Gen Mgmt re: Update Timesheet	1.00	Tue 2/2/2021
KFPD - Finance re: Banking issues	1.00	Tue 2/2/2021
KFPD - Gen Mgmt re: Correspondence; Update EC contact records	1.00	Tue 2/2/2021
KFPD - Finance re: Invoices, Accountants	1.00	Tue 2/2/2021
KFPD - Finance re: Invoices, Accountants, Online accounts	1.00	Tue 2/2/2021
<b>Day Total:</b>	<b>5.00</b>	
KFPD - Finance re: Tel w/Auditor	0.25	Wed 2/3/2021
KFPD - Gen Mgmt re: Correspondence	1.00	Wed 2/3/2021
KFPD - EPC re: Tel w/KP	0.50	Wed 2/3/2021
KFPD - Finance re: Tel w/Mary (Investments)	0.50	Wed 2/3/2021
KFPD - Gen Mgmt re: BOD agenda	0.50	Wed 2/3/2021
KFPD - Gen Mgmt re: BOD agenda	0.50	Wed 2/3/2021
KFPD - Finance re: Accounts	0.50	Wed 2/3/2021
KFPD - Gen Mgmt re: BOD agenda	0.50	Wed 2/3/2021
KFPD - Finance re: Review invoices and sign transmittal for packet	1.00	Wed 2/3/2021
KFPD - Finance re: Accounts	0.50	Wed 2/3/2021
<b>Day Total:</b>	<b>5.75</b>	
KFPD - Gen Mgmt re: Board Mtg agenda, Zoom	2.75	Thu 2/4/2021
KFPD - Finance re: Investments	0.50	Thu 2/4/2021
KFPD - Gen Mgmt re: Correspondence	0.50	Thu 2/4/2021
KFPD - Gen Mgmt re: IT (Nerd Crossing issues)	0.50	Thu 2/4/2021
KFPD - EPC re: Tel w/KP	0.25	Thu 2/4/2021
KFPD - Finance re: Tel w/JK (Mechanics Bank)	0.50	Thu 2/4/2021
KFPD - Gen Mgmt re: Zoom w/LN (BOD agenda)	1.00	Thu 2/4/2021
KFPD - Finance re: Accounts	1.00	Thu 2/4/2021
KFPD - Finance re: Tel w/Investments officer; Tel w/Auditor Controller's Office	1.00	Thu 2/4/2021
KFPD - PSB re: Tel w/Mack5	1.00	Thu 2/4/2021

## Kensington Fire Protection District

## Timesheet Details

Bill Hansell

Subject	Duration	Day
	<b>Day Total:</b>	<b>9.00</b>
KFPD - Gen Mgmt re: BOD mtg packet	2.00	Fri 2/5/2021
KFPD - Gen Mgmt re: Board Packet	0.50	Fri 2/5/2021
KFPD - Gen Mgmt re: Pay CalPers online	0.25	Fri 2/5/2021
KFPD - Finance re: Tel w/MMM (Mechanics Bank, Mid-Year Revs, OPEB, Accounting costs)	0.25	Fri 2/5/2021
KFPD - Finance re: Mechanics Bank	1.00	Fri 2/5/2021
KFPD - Gen Mgmt re: Post agenda; PSB office for mail, checks;	0.50	Fri 2/5/2021
KFPD - PSB re: Tel w/MB (Public mtg schedule, details)	0.50	Fri 2/5/2021
KFPD - Gen Mgmt re: Correspondence	0.50	Fri 2/5/2021
KFPD - Gen Mgmt re: Correspondence	0.50	Fri 2/5/2021
KFPD - Gen Mgmt re: Tel w/LN; BOD agenda	0.25	Fri 2/5/2021
KFPD - Finance re: Accounts	1.00	Fri 2/5/2021
	<b>Day Total:</b>	<b>7.25</b>
KFPD - Gen Mgmt re: Board Packet	2.00	Sun 2/7/2021
KFPD - Gen Mgmt re: Board Packet	2.00	Sun 2/7/2021
	<b>Day Total:</b>	<b>4.00</b>
KFPD - Gen Mgmt re: Board Packet	2.00	Mon 2/8/2021
KFPD - PSB re: Tel w/staff (Broken light replacements)	0.25	Mon 2/8/2021
KFPD - Gen Mgmt re: Board Packet (PSB mtg planning)	0.50	Mon 2/8/2021
KFPD - Finance re: Tel w/Belinda Zhu (CCC Investment options)	0.25	Mon 2/8/2021
KFPD - Gen Mgmt re: Mtg w/Brenda Navellier, JK, and Chief (Historical records, files, procedures,	0.75	Mon 2/8/2021
KFPD - Gen Mgmt re: Tel w/Sasha	0.25	Mon 2/8/2021
KFPD - EPC re: Tel w/KP (EPC documents)	0.25	Mon 2/8/2021
KFPD - Gen Mgmt re: Board Packet (PSB mtg planning)	0.50	Mon 2/8/2021
KFPD - Finance re: Emails w/CCC A/C (Signature authorizations)	0.25	Mon 2/8/2021
KFPD - Gen Mgmt re: Board Packet Revisions & posting	0.50	Mon 2/8/2021
KFPD - Gen Mgmt re: Correspondence regarding Board Packet	0.50	Mon 2/8/2021
KFPD - Gen Mgmt re: Form 700 info, Training issues, CCC requirements	1.00	Mon 2/8/2021
	<b>Day Total:</b>	<b>7.00</b>
KFPD - Finance re: CCC Investment Policy	1.00	Tue 2/9/2021
KFPD - Gen Mgmt re: GM Report	1.00	Tue 2/9/2021
KFPD - PSB re: Tel w/SR Chief Gray (Consultant referrals and process recommendations)	0.50	Tue 2/9/2021
KFPD - EPC re: Tel w/KP (Wildfire agency and grant info)	0.25	Tue 2/9/2021

## Kensington Fire Protection District

## Timesheet Details

Bill Hansell

Subject	Duration	Day
KFPD - Finance re: Tel w/Auditor-Controller (County Funds)	0.50	Tue 2/9/2021
KFPD - Gen Mgmt re: PSB office (mail, files)	0.25	Tue 2/9/2021
KFPD - Gen Mgmt re: Communications (Public requests)	0.50	Tue 2/9/2021
KFPD - Finance re: Mech Bank (Access, Statements)	0.50	Tue 2/9/2021
KFPD - Finance re: Auditor-Controller (Funds transfer procedures to Mech Bank)	1.00	Tue 2/9/2021
	<b>Day Total:</b>	<b>5.50</b>
KFPD - Finance re: Invoices (Scanned for Maze)	0.50	Wed 2/10/2021
KFPD - Board Mtg	3.50	Wed 2/10/2021
	<b>Day Total:</b>	<b>4.00</b>
KFPD - Gen Mgmt re: Mail from PSB	0.50	Thu 2/11/2021
KFPD - Finance re: Deposit checks (Mechanics Bank)	0.50	Thu 2/11/2021
KFPD - Finance re: Tel w/Auditor-Controller (Transmittal Out)	0.50	Thu 2/11/2021
KFPD - Finance re: CCC Auditor/Control (Transfers to Mech Bank issues)	1.00	Thu 2/11/2021
	<b>Day Total:</b>	<b>2.50</b>
KFPD - Holiday (Presidents Day)	6.00	Mon 2/15/2021
	<b>Day Total:</b>	<b>6.00</b>
	<b>60.00</b>	



## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 2/16/2021  
 Pay Period End: 2/28/2021

Program Areas	
GA	General Administration
FB	Finance
EP	Emergency Preparedness
Pol	Policies
PS	Public Safety

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
2/16/2021	See Separate Task Sheet	7.00	2.50	3.50			1.00
2/17/2021	"	4.75	0.25	1.50	2.00		1.00
2/18/2021	"	8.00	5.00	3.00			
2/19/2021	"	6.50	3.00	1.50	2.00		
2/20/2021	"						
2/21/2021	"						
2/22/2021	"	9.00	0.50	4.00	3.50		1.00
2/23/2021	"	5.25	1.50	2.75	1.00		
2/24/2021	"	2.00		1.50	0.50		
2/25/2021	"	4.00	0.75		2.50		0.75
2/26/2021	"	5.50	2.50	1.00	0.50		1.50
2/27/2021	"						
2/28/2021	"						

Total Hours	52.00	16.00	18.75	12.00	0.00	5.25
Rate	\$ 99.00					
Total Gross Pay	\$ 5,148.00					

*Bill Hansell*

Employee Signature

2/28/2021

Date

DocuSigned by:

Finance Signature

Date



## Kensington Fire Protection District

## Timesheet Details

Bill Hansell

Subject	Duration	Day
KFPD - Finance re: Bills, County, Maze	3.50	Tue 2/16/2021
KFPD - Gen Mgmt re: Correspondence	2.50	Tue 2/16/2021
KFPD - PSB re: Correspondence	1.00	Tue 2/16/2021
<b>Day Total:</b>	<b>7.00</b>	
KFPD - PSB re: Correspondence	1.00	Wed 2/17/2021
KFPD - EPC re: Tel w/Chief (Coordinator position)	0.50	Wed 2/17/2021
KFPD - Gen Mgmt re: Tel w/Sasha	0.25	Wed 2/17/2021
KFPD - Finance re: CCC Auditor-Controller (Checking Account issues); Timesheets to Maze	1.50	Wed 2/17/2021
KFPD - EPC re: Zoom mtg re: EP Coordinator discussion	1.50	Wed 2/17/2021
<b>Day Total:</b>	<b>4.75</b>	
KFPD - Finance re: Bills, County, Maze	3.00	Thu 2/18/2021
KFPD - Gen Mgmt re: IT protocols w/2nd computer	5.00	Thu 2/18/2021
<b>Day Total:</b>	<b>8.00</b>	
KFPD - Gen Mgmt re: IT	1.00	Fri 2/19/2021
KFPD - Finance re: invoices, account management	1.50	Fri 2/19/2021
KFPD - EPC re: Mtg agenda, minutes, emails	1.50	Fri 2/19/2021
KFPD - EPC re: Committee Mtg (Agenda Post)	0.50	Fri 2/19/2021
KFPD - Gen Mgmt re: Mail at PSB; Bills.	1.00	Fri 2/19/2021
KFPD - Gen Mgmt re: Email public correspondence; BOD video posting issues	1.00	Fri 2/19/2021
<b>Day Total:</b>	<b>6.50</b>	
KFPD - Finance re: invoices, account management, CalPERS	2.50	Mon 2/22/2021
KFPD - Gen Mgmt re: Email agenda item request	0.50	Mon 2/22/2021
KFPD - Finance re: CCC for Mechanics Bank check	1.00	Mon 2/22/2021
KFPD - PSB re: Tel w/Mallory Cusenberry (update on status, inquire about public mtg, ?'s on ADA)	1.00	Mon 2/22/2021
KFPD - EPC re: Committee Mtg packet	0.50	Mon 2/22/2021
KFPD - EPC re: Committee Mtg packet	1.00	Mon 2/22/2021
KFPD - EPC re: Committee Mtg packet	2.00	Mon 2/22/2021
KFPD - Finance re: accounting issues	0.50	Mon 2/22/2021
<b>Day Total:</b>	<b>9.00</b>	
KFPD - Finance re: CalPERS	0.25	Tue 2/23/2021
KFPD - Finance re: Mechanics Bank deposit; Delta Dental invoice issues; Emails to Maze	2.00	Tue 2/23/2021
KFPD - Gen Mgmt re: Emails	0.50	Tue 2/23/2021
KFPD - Gen Mgmt re: Tel w/Sasha	0.25	Tue 2/23/2021

## Kensington Fire Protection District

## Timesheet Details

Bill Hansell

Subject	Duration	Day
KFPD - Gen Mgmt re: Emails	0.75	Tue 2/23/2021
KFPD - EPC re: Committee Mtg packet supplement	1.00	Tue 2/23/2021
KFPD - Finance re: accounting issues	0.50	Tue 2/23/2021
<b>Day Total:</b>	<b>5.25</b>	
KFPD - Finance re: Invoices	0.50	Wed 2/24/2021
KFPD - EPC re: Emails	0.50	Wed 2/24/2021
KFPD - Finance re: Fire Dept expenses; ATT; Invoices	1.00	Wed 2/24/2021
<b>Day Total:</b>	<b>2.00</b>	
KFPD - PSB re: Tel w/Marti Brown (Prior bldg studies on sf & \$, Lease rates, Joint Mtg planning)	0.75	Thu 2/25/2021
KFPD - Gen Mgmt re: Emails	0.75	Thu 2/25/2021
KFPD - EPC re: Committee Mtg	2.50	Thu 2/25/2021
<b>Day Total:</b>	<b>4.00</b>	
KFPD - Finance re: Mechanics Bank reimbursables review	1.00	Fri 2/26/2021
KFPD - PSB re: Zoom mtg w/Marti Brown, Bill Lindsay	1.50	Fri 2/26/2021
KFPD - Gen Mgmt re: Set up Gmail account for Hnin; Forward ap@ for accounting	1.00	Fri 2/26/2021
KFPD - Gen Mgmt re: Zoom Mtg w/John Bakker, Larry Nagel, Janice Kosel	1.50	Fri 2/26/2021
KFPD - EPC re: Tel w/LN, KP	0.50	Fri 2/26/2021
<b>Day Total:</b>	<b>5.50</b>	



## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 3/1/2021  
 Pay Period End: 3/15/2021

Program Areas	
GA	General Administration
FB	Finance
EP	Emergency Preparedness
Pol	Policies
PS	Public Safety

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
3/1/2021	See Separate Task Sheet	1.00	0.50	0.50			
3/2/2021	"	1.50	0.50				1.00
3/3/2021	"	7.50	1.00	6.50			
3/4/2021	"	8.25	4.25	3.75	0.25		
3/5/2021	"	10.50	5.50	5.00			
3/6/2021	"	3.25	3.00	0.25			
3/7/2021	"	0.00					
3/8/2021	"	6.75	5.75	1.00			
3/9/2021	"	2.50	0.50				2.00
3/10/2021	"	4.50	3.00				1.50
3/11/2021	"	8.75		8.25			0.50
3/12/2021	"	2.50		0.25			2.25
3/13/2021	"	0.00					
3/14/2021	"	0.00					
3/15/2021	"	3.00	2.50				0.50
Total Hours		60.00	26.50	25.50	0.25	0.00	7.75
Rate		\$ 99.00					
Total Gross Pay		\$ 5,940.00					

*Bill Hansell*

Employee Signature

3/15/2021

Date

DocuSigned by:

Finance Signature

Date

## Kensington Fire Protection District

## Timesheet Details

Bill Hansell

Subject	Duration	Day
KFPD - Finance re: Mech Bank statement, etc, to Maze	0.50	Mon 3/1/2021
KFPD - Gen Mgmt re: Tel w/Sasha	0.50	Mon 3/1/2021
<b>Day Total:</b>	<b>1.00</b>	
KFPD - PSB re: Zoom mtg w/Marti Brown, Bill Lindsay	1.00	Tue 3/2/2021
KFPD - Gen Mgmt re: Timesheets to Maze	0.50	Tue 3/2/2021
<b>Day Total:</b>	<b>1.50</b>	
KFPD - Finance re: Invoices to Maze; Transmittal prep	3.50	Wed 3/3/2021
KFPD - Finance re: Invoices to Maze; Transmittal prep	2.00	Wed 3/3/2021
KFPD - Finance re: Old Invoices to Maze for reimbursements	1.00	Wed 3/3/2021
KFPD - Gen Mgmt re: CalOES letter	0.50	Wed 3/3/2021
KFPD - Gen Mgmt re: CSDA Salary Survey	0.50	Wed 3/3/2021
<b>Day Total:</b>	<b>7.50</b>	
KFPD - Finance re: DeltaDental online access issues; Unpaid RDC invoices	1.50	Thu 3/4/2021
KFPD - Finance re: Transmittal review/revisions; RDC invoice issues	1.00	Thu 3/4/2021
KFPD - Gen Mgmt re: Board Mtg agenda (Tel w/LN)	1.25	Thu 3/4/2021
KFPD - EPC re: Tel w/Chief Schuld, Offc Harms (Traffic controls issue)	0.25	Thu 3/4/2021
KFPD - Finance re: Tel w/JN (Transmittal, Revolving Fund issues)	1.25	Thu 3/4/2021
KFPD - Gen Mgmt re: Board Mtg Packet (Review materials)	3.00	Thu 3/4/2021
<b>Day Total:</b>	<b>8.25</b>	
KFPD - Gen Mgmt re: Board Mtg Packet (Agenda, Materials)	2.00	Fri 3/5/2021
KFPD - Finance re: Withdraw LAIF funds, Tel w/CCC Finance, Board Packet financials (Issues w/Maze	3.00	Fri 3/5/2021
KFPD - Gen Mgmt re: Board Mtg Packet (Recommendations for EPC)	1.00	Fri 3/5/2021
KFPD - Finance re: Board Packet financials (Issues w/Maze reports)	1.00	Fri 3/5/2021
KFPD - Finance re: Board Packet financials (Issues w/Maze reports)	1.00	Fri 3/5/2021
KFPD - Gen Mgmt re: Board Mtg Packet (Grant Writer Recommendation, Upload files, Revs)	2.00	Fri 3/5/2021
KFPD - Gen Mgmt re: Board Mtg Packet (Mgr Report, Final review)	0.50	Fri 3/5/2021
<b>Day Total:</b>	<b>10.50</b>	
KFPD - Gen Mgmt re: Board Mtg Packet (Mgr Report, Final review)	2.50	Sat 3/6/2021
KFPD - Gen Mgmt re: Board Mtg Packet (Issue, order prints)	0.50	Sat 3/6/2021 9:00 AM
KFPD - Finance re: Receipts	0.25	Sat 3/6/2021 2:00 PM
<b>Day Total:</b>	<b>3.25</b>	
KFPD - Gen Mgmt re: Kensington interview	0.75	Mon 3/8/2021
KFPD - Gen Mgmt re: Tel w/Sasha	5.00	Mon 3/8/2021

## Kensington Fire Protection District

## Timesheet Details

Bill Hansell

Subject	Duration	Day
KFPD - Finance re: Email Maze for service improvements	1.00	Mon 3/8/2021
<b>Day Total:</b>	<b>6.75</b>	
KFPD - Gen Mgmt re: Tel w/DD (Board packet ?'s)	0.25	Tue 3/9/2021
KFPD - PSB re: Tel w/Marti Brown (KPPCSD bldg info)	0.75	Tue 3/9/2021
KFPD - Gen Mgmt re: Correspondence	0.25	Tue 3/9/2021
KFPD - PSB re: PSB history documents	1.25	Tue 3/9/2021
<b>Day Total:</b>	<b>2.50</b>	
KFPD - Gen Mgmt re: Correspondence	0.50	Wed 3/10/2021
KFPD - PSB re: Tel w/MB, MC (Bldg info); Parcel info	1.50	Wed 3/10/2021
KFPD - Gen Mgmt re: Tel w/LN (Board Mtg, Misc Updates)	0.75	Wed 3/10/2021
KFPD - Board Mtg	1.75	Wed 3/10/2021
<b>Day Total:</b>	<b>4.50</b>	
KFPD - Finance re: Transmittal follow-up w/Maze; Records	2.00	Thu 3/11/2021
KFPD - PSB re: Tel w/MB re: ?'s on record docs	0.50	Thu 3/11/2021
KFPD - Finance re: Transmittal signed/sent	0.50	Thu 3/11/2021
KFPD - Finance re: Instructions/Procedures to Maze	0.75	Thu 3/11/2021
KFPD - Finance re: Budget updates to Maze/ Category process	5.00	Thu 3/11/2021
<b>Day Total:</b>	<b>8.75</b>	
KFPD - Finance re: Budget updates to Maze/ Category process	0.25	Fri 3/12/2021
KFPD - PSB re: Zoom mtg w/Marti Brown, Bill Lindsay	1.75	Fri 3/12/2021
KFPD - PSB re: Memo (Request for board ?'s)	0.50	Fri 3/12/2021
<b>Day Total:</b>	<b>2.50</b>	
KFPD - Gen Mgmt re: CCSDA Mtg	1.50	Mon 3/15/2021
KFPD - Gen Mgmt re: Tel w/Sasha	0.50	Mon 3/15/2021
KFPD - Gen Mgmt re: PSB for mail	0.50	Mon 3/15/2021
KFPD - PSB re: Record drawings	0.50	Mon 3/15/2021
<b>Day Total:</b>	<b>3.00</b>	
<b>Total (28hrs/wk Allowance = 4hrs/day x 15 days = 60hrs Max) =</b>	<b>60.00</b>	

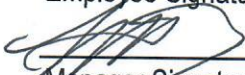


## Kensington Fire Protection District Employee Timesheet

Employee Name: Sasha Amiri  
 Title: EA/BC  
 Pay Period Start: 1/16/2021  
 Pay Period End: 1/31/2021

Time (4pm=16:00)

Date	Task/Project	Total Hours	Time (4pm=16:00)				
			In	Out	In	Out	In
1/16/2021		0.00					
1/17/2021		0.00					
1/18/2021		0.00					
1/19/2021	Email/Call w/GM re: Zoom Issues	2.00					
1/20/2021		0.00					
1/21/2021	Emails/EPC Agenda Prep/Video Posting/Call w/GM	2.50					
1/22/2021		0.00					
1/23/2021		0.00					
1/24/2021		0.00					
1/25/2021	Emails/EPC Agenda/Cw/GM/Website Update	2.50					
1/26/2021	Emails/C w/GM/Ethics Research	2.50					
1/27/2021	Emails/Posting	0.50					
1/28/2021	Emails/FC Agenda Prep/Posting	2.00					
1/29/2021	Emails/FC Meeting	3.00					
1/30/2021	1/13 & 1/20 Meeting Minutes	6.00					
1/31/2021		0.00					
Total Hours		21.00	0.00	0.00	0.00	0.00	0.00

Sasha Amiri  
 Employee Signature  
  
 Manager Signature

2/1/21  
 Date  
2/1/2021  
 Date



## Kensington Fire Protection District Employee Timesheet

Employee Name: Sasha Amiri-Nair  
 Title: Exec Asst/Clerk  
 Pay Period Start: 2/1/2021  
 Pay Period End: 2/15/2020

Program Areas	
GA	General Administration
FB	Finance
EP	Emergency Preparedness
Pol	Policies
PS	Public Safety

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
2/1/2021	Call w/GM/Emails/Agenda Prep	2.00	2.00				
2/2/2021	Emails/Meeting Mins	3.00	0.50	2.50			
2/3/2021	Emails/Meeting Mins	4.00	2.00	2.00			
2/4/2021	Emails/Agenda Prep/Call w/GM	2.00	2.00				
2/5/2021	VM Check	0.15	0.15				
2/6/2021							
2/7/2021							
2/8/2021	Emails/Agenda Prep/Call w/GM	2.50	2.50				
2/9/2021	VM Check	0.25	0.25				
2/10/2021	Board Meeting/Call w/GM	3.50	3.50				
2/11/2021							
2/12/2021							
2/13/2021							
2/14/2021							
2/15/2021							
Total Hours		17.40	12.90	4.50	0.00	0.00	0.00
Rate		\$ 40.00					
Total Gross Pay		\$ 696.00					

Sasha Amiri  
 Employee Signature

2/15/21  
 Date

  
 Manager Signature

02/15/2021  
 Date



## Kensington Fire Protection District Employee Timesheet

Employee Name: Sasha Amiri-Nair  
 Title: Exec Asst/Clerk  
 Pay Period Start: 2/16/2021  
 Pay Period End: 2/28/2021

Program Areas	
GA	General Administration
FB	Finance
EP	Emergency Preparedness
Pol	Policies
PS	Public Safety

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
2/16/2021							
2/17/2021	VM/Call w/GM	0.50	0.50				
2/18/2021							
2/19/2021							
2/20/2021	Website Updates	0.50	0.50				
2/21/2021	Minutes	3.00	3.00				
2/22/2021	VM/EPC Agenda	1.50	0.50		1.00		
2/23/2021	Call w/GM	0.25	0.25				
2/24/2021	VM	0.25	0.25				
2/25/2021	Minutes/Emails/Responded to Calls	7.00	7.00				
2/26/2021	Minutes/Drove to Kensington/Mail/Bank	6.00	6.00				
2/27/2021	Minutes/Files organization	9.00	9.00				
2/28/2021							
3/1/2021							
3/2/2021							
	Total Hours	28.00	27.00	0.00	1.00	0.00	0.00
	Rate	\$ 40.00					
	Total Gross Pay	\$ 1,120.00					

Sasha Amiri-Nair  
Employee Signature

3/2/21  
Date

Bill Hansell

03/02/2021  
Date

Manager Signature





## Kensington Fire Protection District Employee Timesheet

Employee Name: Sasha Amiri-Nair  
 Title: Exec Asst/Clerk  
 Pay Period Start: 3/1/2021  
 Pay Period End: 3/15/2021

Program Areas	
GA	General Administration
FB	Finance
EP	Emergency Preparedness
Pol	Policies
PS	Public Safety

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
3/1/2021	Emails/C w/GM	1.00	1.00				
3/2/2021	Agenda Prep	1.00	1.00				
3/3/2021	File Organization	1.00	1.00				
3/4/2021	Form Update	1.00	1.00				
3/5/2021	Agenda Prep-Review-Posting/Call w/GM/Emails	4.00	4.00				
3/6/2021	Agenda Packet Prep-Review-Posting/Mail	4.00	4.00				
3/7/2021							
3/8/2021							
3/9/2021							
3/10/2021	Board Meeting/Revise Mins	2.50	2.50				
3/11/2021	Email/Invoices	1.50	1.50				
3/12/2021							
3/13/2021							
3/14/2021							
3/15/2021							
	Total Hours	16.00	16.00	0.00	0.00	0.00	0.00
	Rate	\$ 40.00					
	Total Gross Pay	\$ 640.00					

Sasha Amiri-Nair  
Employee Signature

3/15/21  
Date



03/16/2021  
Date

Manager Signature

Date



## Kensington Fire Protection District Employee Timesheet

Employee Name: Sasha Amiri-Nair  
 Title: Exec Asst/Clerk  
 Pay Period Start: 3/16/2021  
 Pay Period End: 3/31/2021

Program Areas	
GA	General Administration
FB	Finance
EP	Emergency Preparedness
Pol	Policies
PS	Public Safety

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
3/16/2021	Emails/C w/GM	1.00	1.00				
3/17/2021							
3/18/2021	Form 700 Research	2.00	2.00				
3/19/2021	Emails/C w/GM/Agenda Posting	2.00	1.00		1.00		
3/20/2021							
3/21/2021							
3/22/2021	Form 700/Emails/VM	2.00	2.00				
3/23/2021	Emails	1.00	1.00				
3/24/2021	Form 700/Emails/C w/GM/Minutes/Policy Handbook update	3.00	2.00			1.00	
3/25/2021	Minutes/VM/Emails/Joint Meeting	7.50	3.00				4.50
3/26/2021	Mail & stand p/u/email/VM	2.00	2.00				
3/27/2021							
3/28/2021							
3/29/2021	Minutes/Call w/GM	2.00	2.00				
3/30/2021	Minutes/Emails	3.00	1.00	1.00	1.00		
3/31/2021	Minutes/vm/emails/Calls w/ATT	4.50	4.50				
	Total Hours	30.00	21.50	1.00	2.00	1.00	4.50
	Rate	\$ 40.00					
	Total Gross Pay	<u>\$ 1,200.00</u>					

Sasha Amiri-Nair  
Employee Signature

04/01/21  
Date

Bill Hansell

Manager Signature

04/01/2021  
Date