

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

Date of Meeting: November 13, 2019  
Time of Meeting: 7:00 p.m.  
Place of Meeting: **Building E in Kensington Park**  
59 Arlington Avenue, Kensington, CA 94707

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

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

7:00 p.m.

**CALL TO ORDER**

Directors: Dom Dommer, Janice Kosel, Laurence Nagel, Kevin Padian and Julie Stein

1. **ADOPTION OF CONSENT ITEMS.** Items 3, 4, 5, 6 & 7

All matters listed with the notation "CC" are consent items, which are considered to be routine by the Board of Directors and will be enacted by one motion. The Board of Directors has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are on file in the Fire Protection District Administrative Office at 217 Arlington Avenue and are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, that item will be removed from the list of consent items and considered separately on the agenda. PLEASE NOTE: Public review copy of the agenda packet is available at the Directors' table at the Board meetings.

2. **ORAL COMMUNICATIONS.** (This place on the agenda is reserved for comments and inquiries from citizens and Board members concerning matters that do not otherwise appear on the agenda. Speakers shall be requested to provide their names and addresses prior to giving public comments or making inquiries.)

CC 3. **APPROVAL OF THE MINUTES.** Approval of the minutes of the special meeting of October 2, 2019 (APPROVE)

CC 4. **ACCEPTANCE OF INCIDENT ACTIVITY REPORT.** October 2019 (ACCEPT)

CC 5. **APPROVAL OF MONTHLY FINANCIAL REPORT.** September/October 2019 (APPROVE)

CC 6. **APPROVAL OF MONTHLY TRANSMITTAL #5.** November 2019 (APPROVE)

CC 7. **ADOPTION OF ACTUARIAL VALUATION** Revised June 30, 2019 (ADOPT)

8. **PRESIDENT'S REPORT**

a. Update on Status of RGS Contract and temporary operations, including roles.

**OLD BUSINESS**

9. Update from RossDrulisCusenbery Architects on the Public Safety Building Project



**NEW BUSINESS**

10. Proposal from Mack5 to provide Project Management Advisory Services and a Cost Estimate for Replacement Cost of the Existing Fire Station (ACTION)
11. Proposed Purchase and Mounting of Fire Danger Today signs for the Arlington median and intersection of Beloit and Grizzly Peak (ACTION)
12. Proposed Policy Manual Revisions to Policy 1040-Conflict of Interest and Policy 1140-Committees of the Board (FIRST READING)

**13. FIRE CHIEF'S REPORT**

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

**14. BOARD REPORTS**

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

- a. Emergency Preparedness Committee (Padian/Nagel): Minutes of 9/26/19 meeting; report on 10/24/19 meeting; next meeting 11/21/19 at 3:00 p.m.
- b. Building Committee (Dommer/Nagel): Report on Open House Tours on 11/9/19, 10 a.m. to 12 noon; general report on progress.
- c. Organization Committee (Kosel/Stein): Proposed agenda for the Public meeting on 11/16/19, 9 a.m. to 11 a.m. Arlington Community Church.
- d. Diablo Fire Safe Council Representative (Nagel/Staff)
- e. East Bay Regional Parks District Liaison (Nagel)
- f. California Special Districts Association Representatives:
  - i. County (Nagel): Report on 10/21/19 meeting
  - ii. State Professional Development and Membership Services Committees (Kosel): Report on 10/25/19 meetings

**ADJOURNMENT.** The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, December 11, 2019, at 7:00 p.m. at Building E in Kensington Park, 59 Arlington Avenue, Kensington, CA 94707.

The deadline for agenda items to be included in the Board packet for the next regular meeting of 12/11/19 is Wednesday, 11/27/19 by 1:00 p.m. The deadline for agenda-related materials to be included in the Board packet is Wednesday, 12/4/19 by 1:00 p.m., Fire Protection District Administration Office, 217 Arlington Ave., Kensington.

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



# **CONSENT CALENDAR**







# 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)



November 4, 2019

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

**FROM:** Michael Pioni: Fire Chief

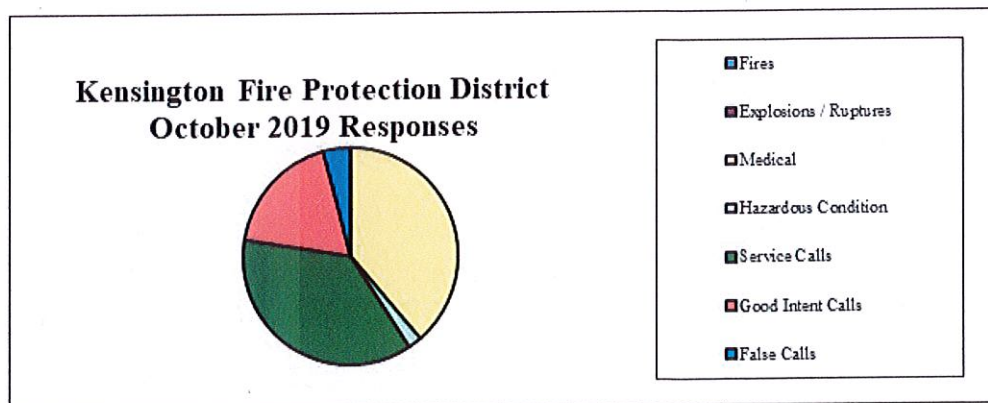
**RE: Incident Activity Reports for the Month of October 2019**

There were 49 incidents that occurred during the month of October in the community of Kensington. Please see the attached "Incident Log" for the dates and times, locations and incident type for these calls that the Fire Department responded to this past month. During this same time, Engine 65 responded to a total of 80 calls in all districts.

While there were no significant fires in Kensington, the month was plagued with multiply Red Flags Warnings and PG&E PSPS. This coupled with the drift smoke from the Kincade Fire increased the call volume with smoke investigations and assisting elderly people during the power outages.

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

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentages</u>
<b>Fires</b>	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	0	0.00%
<b>Explosions / Ruptures</b>	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
<b>Medical</b>	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	19	38.78%
<b>Hazardous Condition</b>	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	1	2.04%
<b>Service Calls</b>	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	18	36.73%
<b>Good Intent Calls</b>	<i>(Cancelled En Route, Wrong Location)</i>	9	18.37%
<b>False Calls</b>	<i>(Wrong Company/Unit Dispatched)</i>	2	4.08%
<b>Totals</b>		<b>49</b>	<b>100.00%</b>





# Kensington Fire Protection District Response Log for October 2019

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	0019105646	04-Oct-19 12:03:13	608 Beloit AVE	Kensington	E165	500
2	0019105879	05-Oct-19 01:44:06	47 Anson WAY	Kensington	E165	321
3	0019106501	06-Oct-19 18:00:51	38 Ardmore RD	Kensington	E165	611F
4	0019107169	08-Oct-19 10:17:39	100 Saint Albans RD	Kensington	E165	551
5	0019107197	08-Oct-19 11:48:25	Franciscan WAY	Kensington	E165	651
6	0019107399	08-Oct-19 21:41:28	235 Willamette AVE	Kensington	E165	321
7	0019107454	09-Oct-19 00:25:23	3 Jessen CT	Kensington	E165	554
8	0019107651	09-Oct-19 14:51:44	Wellesley AVE	Kensington	E365	321
9	0019107799	09-Oct-19 21:27:25	26 Arlmont DR	Kensington	E365	554
10	0019107961	10-Oct-19 08:39:16	Cowper AVE	Kensington	E365	651
11	0019108291	10-Oct-19 19:15:38	24 Norwood AVE	Kensington	E365	746
12	0019108794	12-Oct-19 00:59:03	26 Arlmont DR	Kensington	E165	554
13	0019108944	12-Oct-19 13:35:46	629 Beloit AVE	Kensington	E165	520
14	0019109064	12-Oct-19 18:51:21	274 Lake DR	Kensington	E165	653
15	0019109111	12-Oct-19 21:09:06	26 Arlmont DR	Kensington	E165	554
16	0019109125	12-Oct-19 21:56:37	35 Rincon RD	Kensington	E165	554
17	0019109204	13-Oct-19 03:34:00	3 Jessen CT	Kensington	E165	554
18	0019109346	13-Oct-19 14:36:41	35 Rincon RD	Kensington	E165	5000
19	0019109488	13-Oct-19 22:21:44	236 Trinity AVE	Kensington	E165	321
20	0019109926	15-Oct-19 03:36:38	3 Jessen CT	Kensington	E165	550
21	0019110217	15-Oct-19 18:20:37	10 Sunset DR	Kensington	E172	321
22	0019110517	16-Oct-19 15:30:23	31 Kingston RD	Kensington	E165	5000
23	0019110562	16-Oct-19 17:37:12	217 Arlington AVE	Kensington	E165	321
24	0019111003	17-Oct-19 17:39:41	505 Coventry RD	Kensington	E165	321
25	0019111455	18-Oct-19 18:39:51	Westminster AVE	Kensington	E165	651
26	0019111474	18-Oct-19 19:32:23	51 Franciscan WAY	Kensington	E165	321
27	0019111990	20-Oct-19 08:56:55	217 Cambridge AVE	Kensington	E165	321
28	0019112040	20-Oct-19 12:34:31	3 Jessen CT	Kensington	E165	554
29	0019112134	20-Oct-19 17:51:32	131 Arlington AVE	Kensington	E172	321
30	0019112559	21-Oct-19 19:07:23	100 Purdue AVE	Kensington	E165	651



31	0019113002	22-Oct-19 20:16:23	Highland BLVD	Kensington	E165	531
32	0019113712	24-Oct-19 12:40:41	205 Purdue AVE	Kensington	E365	321
33	0019113816	24-Oct-19 16:57:56	212 Willamette AVE	Kensington	E365	321
34	0019113870	24-Oct-19 18:36:55	3 Jessen CT	Kensington	E365	554
35	0019113937	24-Oct-19 21:26:10	30 Franciscan WAY	Kensington	E365	321
36	0019114032	25-Oct-19 06:35:11	263 Kenyon AVE	Kensington	E365	321
37	0019114214	25-Oct-19 16:05:29	3 Jessen CT	Kensington	E165	554
38	0019114217	25-Oct-19 16:11:57	20 Cowper AVE	Kensington	E172	321
39	0019114369	26-Oct-19 00:10:55	629 Beloit AVE	Kensington	E165	321
40	0019115148	27-Oct-19 12:16:07	238 Stanford AVE	Kensington	7130	651
41	0019115383	27-Oct-19 15:03:03	Arlington AVE	Kensington	E165	400
42	0019115399	27-Oct-19 15:15:28	6 Willow LN	Kensington	E365	611X
43	0019115810	28-Oct-19 01:55:21	2 Sunset TER	Kensington	E165	735
44	0019115893	28-Oct-19 08:03:34	32 Highgate RD	Kensington	E365	321
45	0019116062	28-Oct-19 13:17:18	15 Arlington CT	Kensington	E165	550
46	0019116223	28-Oct-19 18:14:41	61 Arlington AVE	Kensington	E165	651
47	0019117094	30-Oct-19 16:38:18	3 Jessen CT	Kensington	E365	550
48	0019117503	31-Oct-19 15:47:38	212 Willamette AVE	Kensington	E165	321
49	0019117710	01-Nov-19 03:58:03	28 Highgate CT	Kensington	E165	321

\* See Attached Table for Incident Type Explanations

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



# Kensington Fire Protection District

## Engine 65 Response Log for October 2019

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	0019104839	02-Oct-19 09:37:17	1016 Contra Costa DR	El Cerrito	E165	321
2	0019105646	04-Oct-19 11:59:59	608 Beloit AVE	Kensington	E165	500
3	0019105879	05-Oct-19 01:42:17	47 Anson WAY	Kensington	E165	321
4	0019106390	06-Oct-19 11:50:01	101 Colusa AVE	El Cerrito	E165	651
5	0019106401	06-Oct-19 12:27:38	6050 El Cerrito PLZ	El Cerrito	E165	730
6	0019106501	06-Oct-19 18:00:13	38 Ardmore RD	Kensington	E165	611F
7	0019106983	07-Oct-19 21:03:36	408 Bonnie DR	El Cerrito	E165	671
8	0019107169	08-Oct-19 10:17:00	100 Saint Albans RD	Kensington	E165	551
9	0019107197	08-Oct-19 11:46:45	Franciscan WAY	Kensington	E165	651
10	0019107369	08-Oct-19 20:12:20	S Park DR	Orinda	E165	611
11	0019107399	08-Oct-19 21:39:58	235 Willamette AVE	Kensington	E165	321
12	0019107454	09-Oct-19 00:23:27	3 Jessen CT	Kensington	E165	554
13	0019107651	09-Oct-19 14:50:16	Wellesley AVE	Kensington	E365	321
14	0019107799	09-Oct-19 21:26:51	26 Arlmont DR	Kensington	E365	554
15	0019107932	10-Oct-19 07:11:47	1073 Arlington BLVD	Orinda	E365	611X
16	0019107961	10-Oct-19 08:37:07	Cowper AVE	Kensington	E365	651
17	0019107973	10-Oct-19 09:06:57	6510 Gladys AVE	El Cerrito	E365	321
18	0019108291	10-Oct-19 19:14:43	24 Norwood AVE	Kensington	E365	746
19	0019108534	11-Oct-19 11:36:28	618 Liberty ST	El Cerrito	E165	622
20	0019108598	11-Oct-19 14:08:30	13484 San Pablo AVE	Orinda	E165	111
21	0019108656	11-Oct-19 17:00:04	2012 Harper ST	El Cerrito	E165	5000
22	0019108717	11-Oct-19 19:42:43	Eureka AVE	El Cerrito	E165	653
23	0019108779	11-Oct-19 23:36:05	506 Liberty ST	El Cerrito	E165	651
24	0019108794	12-Oct-19 00:57:16	26 Arlmont DR	Kensington	E165	554
25	0019108870	12-Oct-19 09:55:38	7445 Fairmount AVE	El Cerrito	E165	321
26	0019108874	12-Oct-19 10:19:18	639 Norvell ST	El Cerrito	E165	554
27	0019108944	12-Oct-19 13:35:06	629 Beloit AVE	Kensington	E165	520
28	0019109064	12-Oct-19 18:49:29	274 Lake DR	Kensington	E165	653
29	0019109068	12-Oct-19 18:57:04	Arlington BLVD	Orinda	E165	651
30	0019109111	12-Oct-19 21:07:48	26 Arlmont DR	Kensington	E165	554



31	0019109125	12-Oct-19 21:55:07	35 Rincon RD	Kensington	E165	554
32	0019109204	13-Oct-19 03:32:39	3 Jessen CT	Kensington	E165	554
33	0019109346	13-Oct-19 14:20:11	35 Rincon RD	Kensington	E165	5000
34	0019109488	13-Oct-19 22:21:20	236 Trinity AVE	Kensington	E165	321
35	0019109926	15-Oct-19 03:35:24	3 Jessen CT	Kensington	E165	550
36	0019110090	15-Oct-19 13:50:23	90 San Pablo AVE	Crockett	E165	321
37	0019110407	16-Oct-19 10:36:28	10398 San Pablo AVE	Orinda	E165	744
38	0019110517	16-Oct-19 15:29:29	31 Kingston RD	Kensington	E165	5000
39	0019110562	16-Oct-19 17:36:43	217 Arlington AVE	Kensington	E165	321
40	0019110604	16-Oct-19 19:51:16	616 Albemarle ST	El Cerrito	E165	412
41	0019110915	17-Oct-19 14:18:51	8608 Don Carol DR	El Cerrito	E165	611F
42	0019111003	17-Oct-19 17:38:13	505 Coventry RD	Kensington	E165	321
43	0019111310	18-Oct-19 12:56:43	151 Key Route BLVD	El Cerrito	E165	444
44	0019111455	18-Oct-19 18:38:45	Westminster AVE	Kensington	E165	651
45	0019111474	18-Oct-19 19:30:15	51 Franciscan WAY	Kensington	E165	321
46	0019111525	18-Oct-19 21:25:29	499 Colusa AVE	El Cerrito	E165	550
47	0019111829	19-Oct-19 18:37:13	532 Colusa AVE	El Cerrito	E165	611
48	0019111877	19-Oct-19 21:11:12	8655 Thors Bay RD	El Cerrito	E165	321
49	0019111990	20-Oct-19 08:55:04	217 Cambridge AVE	Kensington	E165	321
50	0019112040	20-Oct-19 12:33:42	3 Jessen CT	Kensington	E165	554
51	0019112559	21-Oct-19 19:06:13	100 Purdue AVE	Kensington	E165	651
52	0019112974	22-Oct-19 19:13:14	8315 Terrace DR	El Cerrito	E165	611
53	0019113002	22-Oct-19 20:14:16	Highland BLVD	Kensington	E165	531
54	0019113395	23-Oct-19 18:39:24	127 Key Route BLVD	El Cerrito	E365	321
55	0019113437	23-Oct-19 20:43:11	805 Kensington RD	El Cerrito	E365	554
56	0019113593	24-Oct-19 08:22:50	523 Ashbury AVE	El Cerrito	E365	611X
57	0019113712	24-Oct-19 12:37:51	205 Purdue AVE	Kensington	E365	321
58	0019113739	24-Oct-19 13:26:30	153-187 Golf Course DR	Orinda	E365	611
59	0019113816	24-Oct-19 16:56:16	212 Willamette AVE	Kensington	E365	321
60	0019113870	24-Oct-19 18:35:59	3 Jessen CT	Kensington	E365	554
61	0019113903	24-Oct-19 19:49:20	1375 Rifle Range RD	El Cerrito	E365	142
62	0019113937	24-Oct-19 21:23:29	30 Franciscan WAY	Kensington	E365	321
63	0019114032	25-Oct-19 06:34:18	263 Kenyon AVE	Kensington	E365	321
64	0019114214	25-Oct-19 16:03:46	3 Jessen CT	Kensington	E165	554
65	0019114369	26-Oct-19 00:07:55	629 Beloit AVE	Kensington	E165	321



66	0019114434	26-Oct-19 08:27:01	7722 Lynn AVE	El Cerrito	E165	321
67	0019114533	26-Oct-19 13:52:23	Carlson BLVD	El Cerrito	E165	651
68	0019114988	27-Oct-19 09:39:24	I 80 E	Crockett	E365	142
69	0019115383	27-Oct-19 15:02:20	Arlington AVE	Kensington	E165	400
70	0019115399	27-Oct-19 15:11:09	6 Willow LN	Kensington	E365	611X
71	0019115810	28-Oct-19 01:54:18	2 Sunset TER	Kensington	E165	735
72	0019115880	28-Oct-19 07:15:19	6828 Tahoe PL	El Cerrito	E165	111
73	0019115893	28-Oct-19 07:59:23	32 Highgate RD	Kensington	E365	321
74	0019116062	28-Oct-19 13:17:01	15 Arlington CT	Kensington	E165	550
75	0019116145	28-Oct-19 16:03:33	1030 Arlington BLVD	El Cerrito	E165	743
76	0019116223	28-Oct-19 18:11:13	61 Arlington AVE	Kensington	E165	651
77	0019117094	30-Oct-19 16:37:11	3 Jessen CT	Kensington	E365	550
78	0019117503	31-Oct-19 15:45:54	212 Willamette AVE	Kensington	E165	321
79	0019117696	01-Nov-19 01:44:50	410 Colusa AVE	El Cerrito	E165	700
80	0019117710	01-Nov-19 03:56:38	28 Highgate CT	Kensington	E165	321

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500	(Distress, Water/ Smoke/Odor Problems, Public Assists)
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700	(Wrong Company/Unit Dispatched)

**Kensington Fire Protection District**  
**Balance Sheet**  
As of October 11, 2019

	Oct 11, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Petty Cash	200.00
KFPD Revolving Acct - Gen Fund	11,426.83
General Fund	355,447.61
Special Tax Fund	12,339.98
Capital Fund	6,689.77
<b>Total Checking/Savings</b>	<b>386,104.19</b>
Accounts Receivable	
Accounts Receivable	2,761.02
Advance on Taxes	4,093,556.42
Advance on Supplemental Taxes	60,682.81
<b>Total Accounts Receivable</b>	<b>4,157,000.25</b>
<b>Other Current Assets</b>	
E/C Salary Reimbursement Receiv	45,087.48
Deposits on Fixed Assets	220,000.00
Prepaid Services - EC	2,021,658.39
Prepaid CERBT - Retiree Trust	234,558.63
Investments	
Capital Replacement Funds	3,534,173.00
Fire Protect. Contract Reserves	3,032,487.51
E/C Contract Recon Reserves	290,193.61
Investments - Other	48,644.58
<b>Total Investments</b>	<b>6,905,498.70</b>
<b>Total Other Current Assets</b>	<b>9,426,803.20</b>
<b>Total Current Assets</b>	<b>13,969,907.64</b>
<b>Fixed Assets</b>	
Land	5,800.00
Equipment	1,456,273.95
Accumulated Depreciation-Equip	-830,564.15
Building and Improvements	2,391,581.26
Accumulated Depreciation - Bldg	-1,070,893.00
Current Capital Outlay	
Type III Engine	10,801.56
<b>Total Current Capital Outlay</b>	<b>10,801.56</b>
<b>Total Fixed Assets</b>	<b>1,962,999.62</b>
<b>TOTAL ASSETS</b>	<b>15,932,907.26</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Due to Other - Issued by CCC	301,710.84
<b>Total Accounts Payable</b>	<b>301,710.84</b>
<b>Other Current Liabilities</b>	
Accrued Salary Reimb Income-EC	45,521.32
El Cerrito Service Contract Pay	2,021,658.32
Wages & PR Taxes Payable	11,400.00
Deferred Inflow of Resources	6,911.00
<b>Total Other Current Liabilities</b>	<b>2,085,490.64</b>
<b>Total Current Liabilities</b>	<b>2,387,201.48</b>
<b>Long Term Liabilities</b>	
El Cerrito Reconciliation Liab.	248,684.61



**Kensington Fire Protection District**  
**Balance Sheet**  
As of October 11, 2019

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	Oct 11, 19
CaIPERS Settlement Payable	38,083.36
Total Long Term Liabilities	286,767.97
<b>Total Liabilities</b>	<b>2,673,969.45</b>
<b>Equity</b>	
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	774,640.58
Net Income	3,059,136.22
<b>Total Equity</b>	<b>13,258,937.81</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>15,932,907.26</b>

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

July 1 through October 11, 2019

	Jul 1 - Oct 11, 19	Jul 1 - Oct 11, 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,015,128.11	3,699,956.90	315,171.21	8.5%
Special Taxes	200,652.50	200,453.30	199.20	0.1%
Other Tax Income	161.96	0.00	161.96	100.0%
Lease Agreement	9,150.75	5,911.34	3,239.41	54.8%
Interest Income	1,041.67	7,262.63	-6,220.96	-85.7%
Salary Reimbursement Agreement	22,760.68	21,173.55	1,587.12	7.5%
Salary Reimb Agreement Recon(s)	133.32	0.00	133.32	100.0%
Miscellaneous Income	1,610.24	0.00	1,610.24	100.0%
<b>Total Income</b>	<b>4,250,639.23</b>	<b>3,934,757.73</b>	<b>315,881.50</b>	<b>8.0%</b>
<b>Expense</b>				
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	200.00	225.00	-25.00	-11.1%
Actuarial Valuation	2,900.00	0.00	2,900.00	100.0%
Audit	12,000.00	0.00	12,000.00	100.0%
Contra Costa County Expenses	95.00	13.80	81.20	588.4%
El Cerrito Contract Fee	1,010,829.16	1,026,309.89	-15,480.73	-1.5%
El Cerrito Reconciliation(s)	45,666.68	0.00	45,666.68	100.0%
Fire Abatement Contract	0.00	665.00	-665.00	-100.0%
Fire Engineer Plan Review	373.58	0.00	373.58	100.0%
Risk Management Insurance	12,561.00	12,507.00	54.00	0.4%
LAFCO Fees	2,548.19	2,278.47	269.72	11.8%
Legal Fees	7,693.38	1,163.06	6,530.32	561.5%
Traffic Study	2,100.00	0.00	2,100.00	100.0%
Website Development/Maintenance	600.00	600.00	0.00	0.0%
Wildland Vegetation Mgmt	3,850.00	2,500.00	1,350.00	54.0%
<b>Total OUTSIDE PROFESSIONAL SER...</b>	<b>1,101,416.99</b>	<b>1,046,262.22</b>	<b>55,154.77</b>	<b>5.3%</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%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	7,935.96	5,714.14	2,221.82	38.9%
Open Houses	406.75	190.25	216.50	113.8%
<b>Total COMMUNITY SERVICE ACTIVITI...</b>	<b>8,342.71</b>	<b>5,904.39</b>	<b>2,438.32</b>	<b>41.3%</b>
<b>DISTRICT ACTIVITIES</b>				
Firefighters' Expenses	31.14	71.32	-40.18	-58.3%
Professional Development	3,582.65	1,600.90	1,981.75	123.8%
<b>Building Maintenance</b>				
Needs Assess/Feasibility Study	16,484.57	0.00	16,484.57	100.0%
Janitorial Service	420.00	420.00	0.00	0.0%
Medical Waste Disposal	1,677.88	1,220.10	457.78	37.5%
Gardening service	650.00	240.00	410.00	170.8%
Miscellaneous Maint.	6,542.99	526.43	6,016.56	1,142.9%
<b>Total Building Maintenance</b>	<b>25,775.44</b>	<b>2,406.53</b>	<b>23,368.91</b>	<b>971.1%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	2,551.70	2,823.12	-271.42	-9.6%
Water/Sewer	1,516.36	653.91	862.45	131.9%
<b>Total Building Utilities/Service</b>	<b>4,068.06</b>	<b>3,477.03</b>	<b>591.03</b>	<b>17.0%</b>
Memberships	650.00	7,390.00	-6,740.00	-91.2%
<b>Office</b>				
Office Expense	632.01	183.05	448.96	245.3%
Office Supplies	443.73	556.81	-113.08	-20.3%
Telephone	1,446.94	1,995.18	-548.24	-27.5%
<b>Total Office</b>	<b>2,522.68</b>	<b>2,735.04</b>	<b>-212.36</b>	<b>-7.8%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>36,629.97</b>	<b>17,680.82</b>	<b>18,949.15</b>	<b>107.2%</b>
<b>Staff</b>				
Wages	24,958.50	23,770.02	1,188.48	5.0%
Longevity Pay	1,000.00	1,000.00	0.00	0.0%
Overtime Wages	2,087.79	137.13	1,950.66	1,422.5%
Vacation Wages	7,857.47	0.00	7,857.47	100.0%
Medical/dental ins compensation	2,940.00	2,514.00	426.00	17.0%
Retirement Contribution	1,896.84	1,806.48	90.36	5.0%
Payroll Taxes	2,370.45	2,097.71	272.74	13.0%
Workers Compensation/Life Ins	1,531.90	824.99	706.91	85.7%
Payroll Processing	470.39	448.00	22.39	5.0%
<b>Total Staff</b>	<b>45,113.34</b>	<b>32,598.33</b>	<b>12,515.01</b>	<b>38.4%</b>
<b>Total Expense</b>	<b>1,191,503.01</b>	<b>1,102,445.76</b>	<b>89,057.25</b>	<b>8.1%</b>
<b>Net Ordinary Income</b>	<b>3,059,136.22</b>	<b>2,832,311.97</b>	<b>226,824.25</b>	<b>8.0%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				



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

July 1 through October 11, 2019

	Jul 1 - Oct 11, 19	Jul 1 - Oct 11, 18	\$ Change	% Change
Transfers In - Capital	533.12	0.00	533.12	100.0%
Transfers In - General	11,933.86	108,665.14	-96,731.28	-89.0%
<b>Total Other Income</b>	<b>12,466.98</b>	<b>108,665.14</b>	<b>-96,198.16</b>	<b>-88.5%</b>
<b>Other Expense</b>				
Transfers Out - Capital	11,933.86	8,665.14	3,268.72	37.7%
Transfers Out - Special	0.00	100,000.00	-100,000.00	-100.0%
Transfers Out - General	533.12	0.00	533.12	100.0%
<b>Total Other Expense</b>	<b>12,466.98</b>	<b>108,665.14</b>	<b>-96,198.16</b>	<b>-88.5%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>3,059,136.22</b>	<b>2,832,311.97</b>	<b>226,824.25</b>	<b>8.0%</b>

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

July through September 2019

	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	3,907,915.37	3,912,295.00	-4,379.63	99.9%
Special Taxes	0.00	0.00	0.00	0.0%
Other Tax Income	161.96	0.00	161.96	100.0%
Lease Agreement	9,150.75	9,150.75	0.00	100.0%
Interest Income	0.00	4,500.00	-4,500.00	0.0%
Salary Reimbursement Agreement	17,070.51	16,671.28	399.23	102.4%
Salary Reimb Agreement Recon(s)	99.99	0.00	99.99	100.0%
Grant Revenue	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>3,934,398.58</b>	<b>3,942,617.03</b>	<b>-8,218.45</b>	<b>99.8%</b>
<b>Expense</b>				
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	200.00	200.00	0.00	100.0%
Actuarial Valuation	2,900.00	2,900.00	0.00	100.0%
Audit	12,000.00	0.00	12,000.00	100.0%
Contra Costa County Expenses	0.00	400.00	-400.00	0.0%
El Cerrito Contract Fee	758,121.87	758,122.03	-0.16	100.0%
El Cerrito Reconciliation(s)	34,250.01	0.00	34,250.01	100.0%
Fire Abatement Contract	0.00	5,750.00	-5,750.00	0.0%
Fire Engineer Plan Review	373.58	400.00	-26.42	93.4%
Grant Writer/Coordinator	0.00	0.00	0.00	0.0%
Risk Management Insurance	12,561.00	14,000.00	-1,439.00	89.7%
LAFCO Fees	2,548.19	2,450.00	98.19	104.0%
Legal Fees	7,693.38	7,000.00	693.38	109.9%
Polygon Study	0.00	0.00	0.00	0.0%
RFP Consultant	0.00	0.00	0.00	0.0%
Traffic Study	2,100.00	2,100.00	0.00	100.0%
Water System Improvements	0.00	0.00	0.00	0.0%
Website Development/Maintenance	600.00	600.00	0.00	100.0%
Wildland Vegetation Mgmt	3,850.00	3,850.00	0.00	100.0%
<b>Total OUTSIDE PROFESSIONAL SERVI...</b>	<b>837,198.03</b>	<b>797,772.03</b>	<b>39,426.00</b>	<b>104.9%</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	0.00	0.00	0.00	0.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	7,930.96	10,000.00	-2,069.04	79.3%
Comm. Pharmaceutical Drop-Off	0.00	0.00	0.00	0.0%
Vial of Life Program	0.00	0.00	0.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	3,750.00	-3,750.00	0.0%
Open Houses	406.75	410.00	-3.25	99.2%
Community Shredder	0.00	0.00	0.00	0.0%
DFSC Matching Grants	0.00	0.00	0.00	0.0%
Firesafe Planting Grants	0.00	750.00	-750.00	0.0%
Demonstration Garden	0.00	0.00	0.00	0.0%
Community Sandbags	0.00	750.00	-750.00	0.0%
Volunteer Appreciation	0.00	0.00	0.00	0.0%
Community Center Fire Alarm	0.00	0.00	0.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>8,337.71</b>	<b>15,660.00</b>	<b>-7,322.29</b>	<b>53.2%</b>
<b>DISTRICT ACTIVITIES</b>				
Firefighter's Apparel & PPE	0.00	0.00	0.00	0.0%
Firefighters' Expenses	31.14	1,000.00	-968.86	3.1%
Staff Appreciation	0.00	0.00	0.00	0.0%
Professional Development	2,128.38	2,150.00	-21.62	99.0%
<b>Building Maintenance</b>				
Needs Assess/Feasibility Study	16,484.57	24,505.00	-8,020.43	67.3%
Janitorial Service	315.00	315.00	0.00	100.0%
Medical Waste Disposal	1,677.88	1,374.00	303.88	122.1%
Building alarm	0.00	0.00	0.00	0.0%
Gardening service	350.00	635.00	-285.00	55.1%
Miscellaneous Maint.	6,210.99	6,460.00	-249.01	96.1%
<b>Total Building Maintenance</b>	<b>25,038.44</b>	<b>33,289.00</b>	<b>-8,250.56</b>	<b>75.2%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	5,103.39	2,124.00	2,979.39	240.3%
Water/Sewer	418.65	400.00	18.65	104.7%
<b>Total Building Utilities/Service</b>	<b>5,522.04</b>	<b>2,524.00</b>	<b>2,998.04</b>	<b>218.8%</b>
Election	0.00	0.00	0.00	0.0%
Memberships	650.00	650.00	0.00	100.0%
<b>Office</b>				
Office Expense	478.12	500.00	-21.88	95.6%
Office Supplies	443.73	450.00	-6.27	98.6%
Telephone	1,303.69	1,375.00	-71.31	94.8%
<b>Total Office</b>	<b>2,225.54</b>	<b>2,325.00</b>	<b>-99.46</b>	<b>95.7%</b>



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

July through September 2019

	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
<b>Total DISTRICT ACTIVITIES</b>	35,595.54	41,938.00	-6,342.46	84.9%
<b>Staff</b>				
Wages	24,958.50	24,958.50	0.00	100.0%
Longevity Pay	1,000.00	1,000.00	0.00	100.0%
Overtime Wages	2,087.79	627.00	1,460.79	333.0%
Vacation Wages	7,857.47	0.00	7,857.47	100.0%
Medical/dental Ins compensation	2,940.00	2,940.00	0.00	100.0%
Retirement Contribution	1,896.84	1,896.84	0.00	100.0%
Payroll Taxes	2,370.45	2,229.75	140.70	106.3%
Workers Compensation/Life Ins	806.35	810.00	-3.65	99.5%
Payroll Processing	400.82	405.00	-4.18	99.0%
<b>Total Staff</b>	44,318.22	34,867.09	9,451.13	127.1%
<b>Contingency</b>				
General	0.00	0.00	0.00	0.0%
Contingency - Other	0.00	6,249.00	-6,249.00	0.0%
<b>Total Contingency</b>	0.00	6,249.00	-6,249.00	0.0%
<b>Total Expense</b>	925,449.50	896,486.12	28,963.38	103.2%
<b>Net Ordinary Income</b>	3,008,949.08	3,046,130.91	-37,181.83	98.8%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfers In - Capital	0.00	0.00	0.00	0.0%
Transfers In - General	11,933.86	0.00	11,933.86	100.0%
<b>Total Other Income</b>	11,933.86	0.00	11,933.86	100.0%
<b>Other Expense</b>				
Transfers Out - Capital	11,933.86	0.00	11,933.86	100.0%
Transfers Out - Special	0.00	0.00	0.00	0.0%
Transfers Out - General	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	11,933.86	0.00	11,933.86	100.0%
<b>Net Other Income</b>	0.00	0.00	0.00	0.0%
<b>Net Income</b>	3,008,949.08	3,046,130.91	-37,181.83	98.8%

TRANSMITTAL - APPROVAL

TO: Auditor Controller of Contra Costa County:

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

		KENSINGTON FPD				PY/CY:	
		TRANSMITTAL - APPROVAL				BATCH #.: 2170	
		Invoices				DATE: 11/8/2019	
						LOCATION #: 13	
						FILENAME: KENSINGTON	
VENDOR NAME	INVOICE DATE	DESCRIPTION	FUND	SUB	ACTIVITY	ENGINE	PAYMENT AMOUNT
50046 MUN CPAs	10/31/2019	22009 FY18-19 audit	7840	2490			3,000.00
50061 Deborah Russell	10/21/2019	66165/66166 Aug/Sept acctg	7840	2490			2,940.00
50126 Shred-It USA	10/31/2019	8128467469 shredding	7840	2490			1,589.00
50131 Meyers Nave	10/10/2019	201909017778 legal counsel	7840	2490			9,816.66
50146 Delta Dental	11/1/2019	BE003622104 Nov dental	7840	1061			948.79
50147 KFPD Revolving Fund	11/8/2019	Reimburse revolving fund	7840	2490			18,855.27
50148 CalPERS	10/14/19	7072901257 Dec medical	7840	1061			9,927.25
50150 Vision Service Plan	10/19/19	00102777 November vision	7840	1061			323.10
50151 City of El Cerrito	11/01/19	Nov fire protection	7840	2328			257,392.77
50180 Mack5	10/28/19	4170 conceptual cost plan	7840	2490			10,960.00
50201 RossDrulisCusenbery	09/30/19	2016029-15 ESR 002	7840	2490			8,200.59
50201 RossDrulisCusenbery	10/31/19	2016029-16 ESR 006	7840	2490			3,171.25
50226 CA Special Districts Assoc.	10/01/19	1374 2020 membership	7840	2490			7,077.00
Zonehaven	10/14/19	KEN-1901 evac zones	7840	2490			5,000.00
<b>TOTAL</b>							<b>339,201.68</b>

Kensington FPD Approval  
 Date: \_\_\_/\_\_\_/\_\_\_  
 Date: \_\_\_/\_\_\_/\_\_\_



November 8, 2019

**Attachment to Transmittal 110819**

Kensington Fire Protection District Revolving Fund 01406

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

INVOICE		
DATE	DESCRIPTION	AMOUNT
10/10/2019	KIC - signboard	5.00
10/7/2019	Herrera - landscaping	300.00
10/4/2019	EBMUD - water/wastewater	412.24
9/9/2019	Terminix - pest control	133.00
10/10/2019	Kosel - reimburse CSDA conference	1,454.27
10/10/2019	Navellier - petty cash funding	153.89
10/10/2019	Contra Costa County - sewer charge	894.80
10/10/2019	Chem Dry - carpet cleaning	155.00
10/6/2019	PG&E - gas	109.45
10/5/2019	AT&T - telephones	790.82
10/9/2019	Sprint - telephone	63.71
10/4/2019	Office Depot - office expense	46.78
10/17/2019	Payroll processing	69.57
10/17/2019	Payroll - 10/1-10/15/19	3,992.57
10/17/2019	Withholding payroll taxes 10/1-10/15/19	2,279.77
10/25/2019	ACC - social hall rental & setup	150.00
10/22/2019	Streamline -website	200.00
11/1/2019	Stericycle - medical waste	419.32
7/15/2019	Contra Costa County - IT charges	14.16
10/11/2019	Mechanics - newsletter postage, tri-city, etc.	1,371.65
10/11/2019	PG&E - electric	1,608.23
10/11/2019	Stein - reimburse GM flowers	54.88
10/10/2019	CalPERS - settlement payment	952.08
10/14/2019	Bay Alarm - UL certificate	115.00
10/25/2019	Kosel - reimburse CSDA meetings	102.00
10/3/2019	Galvin Appliance - refrigerator dispenser repair	251.55
10/22/2019	Comcast - internet	143.25
11/1/2019	ICMA-RC - October deferred comp	2,507.28
11/1/2019	All-ways Green - janitorial	105.00
	<b>Total</b>	<b>18,855.27</b>

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

# **Kensington Fire Protection District OPEB Plan**

**Governmental Accounting Standards Board  
(GASB) Statement 75**

**Actuarial Valuation Date: June 30, 2017**

**Measurement Date: June 30, 2018**

**Fiscal Year End: June 30, 2019**

**REVISED**

**October 14, 2019**

Nicolay Consulting Group



October 14, 2019

OPEB CONSULTANTS AND ACTUARIES  
530 BUSH STREET, SUITE 500  
SAN FRANCISCO, CALIFORNIA 94108-3633  
TEL: 415-512-5300  
FAX: 415-512-5314

Ms. Brenda Navellier  
Administrator  
Kensington Fire Protection District  
217 Arlington Avenue  
Kensington, CA 94707

**Re: Kensington Fire Protection District GASB 75 Report for FYE June 30, 2019**

Dear Ms. Navellier,

Kensington Fire Protection District (the "District") has retained Nicolay Consulting Group to complete this valuation of the District's postemployment medical program (the "Plan") as of June 30, 2018 measurement date compliant under Governmental Accounting Standards Board (GASB) Statement 75. *This report has been revised to change the treatment of the implicit subsidy.*

The purpose of this valuation is to determine the value of the expected postretirement benefits for current and future retirees and the Net OPEB Liability and OPEB Benefit Cost for the fiscal year ending June 30, 2019. The amounts reported herein are not necessarily appropriate for use for a different fiscal year without adjustment.

Based on the foregoing, the cost results and actuarial exhibits presented in this report were determined on a consistent and objective basis in accordance with applicable Actuarial Standards of Practice and generally accepted actuarial procedures. We believe they fully and fairly disclose the actuarial position of the Plan based on the plan provisions, employee and plan cost data submitted.

The actuarial calculations were completed under the supervision of Gary Cline, ASA, MAAA, FCA, Enrolled Actuary. A member of the American Academy of Actuaries whom meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of our knowledge, the information supplied in the actuarial valuation is complete and accurate. In our opinion, assumptions as approved by the plan sponsor are reasonably related to the experience of and expectations for the Plan.

We would be pleased to answer any questions on the material contained in this report or to provide explanation or further detail as may be appropriate.

Respectfully submitted,

NICOLAY CONSULTING GROUP

A handwritten signature in cursive script that reads "Gary E. Cline".

Gary E. Cline, ASA, MAAA, FCA, EA  
Vice President & Chief Operating Officer



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## Section I Management Summary

### A) Highlights

#### Summary of Key Valuation Results

	2018	2017
<b>Disclosure elements as of measurement period ending June 30:</b>		
<u>Present Value of Future Benefits:</u>		
Active	\$0	\$0
Retiree	1,267,624	1,304,608
Total	\$1,267,624	\$1,304,608
<u>Actuarial Accrued Liability or Total OPEB Liability (TOL)</u>		
Active	\$0	\$0
Retiree	1,267,624	1,304,608
Total	\$1,267,624	\$1,304,608
Plan Fiduciary Net Position (i.e Fair Value of Assets)	1,463,483	1,479,475
Net OPEB Liability (NOL)	(\$195,859)	(\$174,867)
Plan Fiduciary Net Position as a percentage of the TOL	115%	113%
Aggregate OPEB Expense (Exhibit 4)	(\$27,875)	(\$225,409)
Covered Payroll	N/A	N/A
<b>Schedule of contributions for measurement period ending June 30:</b>		
Actuarially determined contributions (Exhibit 7)	\$0	\$0
Actual contributions <sup>(1)</sup>	0	0
Contribution deficiency/(excess)	\$0	\$0
Employer's Share of Benefit Payments	\$124,849	\$105,986
<b>Demographic data for measurement period ending June 30<sup>(2)</sup>:</b>		
Number of active members	0	0
Number of retired members and beneficiaries	10	10
Total Participants	10	10
<b>Key assumptions as of the Measurement Date:</b>		
Discount rate	6.73%	6.73%
<u>Initial Trend Rate</u>		
Pre-65	8.00%	8.00%
Post-65	5.50%	5.50%
Ultimate Rate	5.00%	5.00%
Year Ultimate Rate is Reached	2031	2031

(1) Includes payments to trust and amounts paid directly by the plan sponsor

(2) Census data as of June 30, 2017 is used in the measurement of the TOL as of June 30, 2018. See Section III for additional details on the demographic data.



## Section I Management Summary

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### B) Gap Analysis

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The Total OPEB Liability has decreased \$36,984 from \$1,304,608 as of June 30, 2017 to \$1,267,624 as of June 30, 2018. This decrease is primarily due to expected benefits earned and interest on the total OPEB liability, offset by the expected benefit payments during the year.

#### Interim Valuation

This report presents liabilities as of the measurement date that are based on an interim valuation.

GASB 75 allows plan sponsors to perform valuations biennially, meaning the results for a valuation can be rolled forward to up to two GASB 75 measurement dates. The valuation date can precede a GASB 75 measurement date as long as the results would not be materially different had an updated census been collected as of the measurement date. Therefore, if the District has had a significant shift in participant demographics between the valuation date and a GASB 75 measurement date, an updated census must be collected and a full valuation performed.

When a full valuation is performed the inputs to the valuation (participant census, plan provisions, assets, and actuarial assumptions and methods) are reviewed and updated.

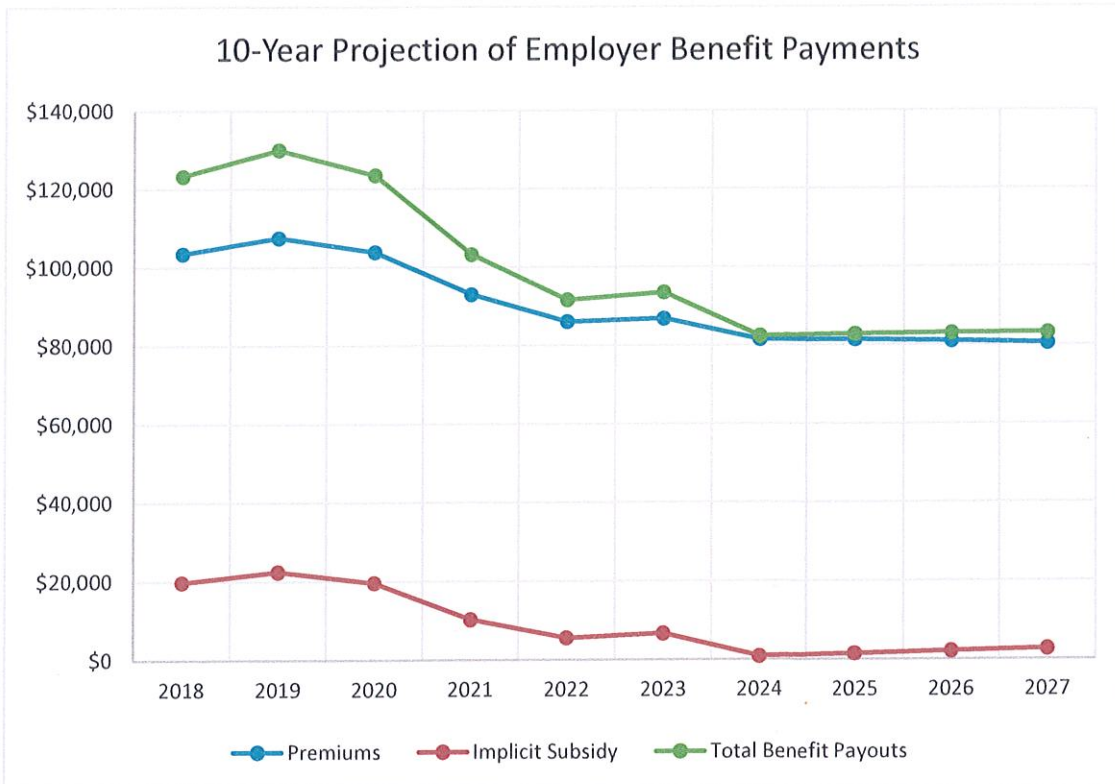
When an interim valuation is performed, both the census data and the assumptions and methods do not need to be updated. What does need to be updated in an interim valuation are assets, plan provision changes materially impacting the results, and the discount rate to the extent that it is based on a yield or index rate for a 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

## Section I Management Summary

### C) 10-Year Projection of Employer's Benefit Payments

In this table we show the projected pay-as-you-go costs (employer's share of premiums), the implicit subsidy, and total expected benefit payments. The implicit subsidy reflects the shortfall of premiums versus the true cost of coverage. The shortfall exists because claims for active employees are combined with claims of retirees (who generally are older and cost more) to develop a single flat premium paid by both groups.

Plan Year Beginning 7/1	Premiums	Implicit Subsidy	Total
2018	\$103,503	\$19,788	\$123,291
2019	\$107,486	\$22,465	\$129,951
2020	\$103,899	\$19,572	\$123,471
2021	\$92,989	\$10,279	\$103,268
2022	\$86,035	\$5,566	\$91,601
2023	\$86,820	\$6,678	\$93,498
2024	\$81,476	\$837	\$82,313
2025	\$81,369	\$1,472	\$82,841
2026	\$81,023	\$2,056	\$83,079
2027	\$80,450	\$2,678	\$83,128



## Section I Management Summary

### D) Breakdown of Explicit and Implicit Liabilities

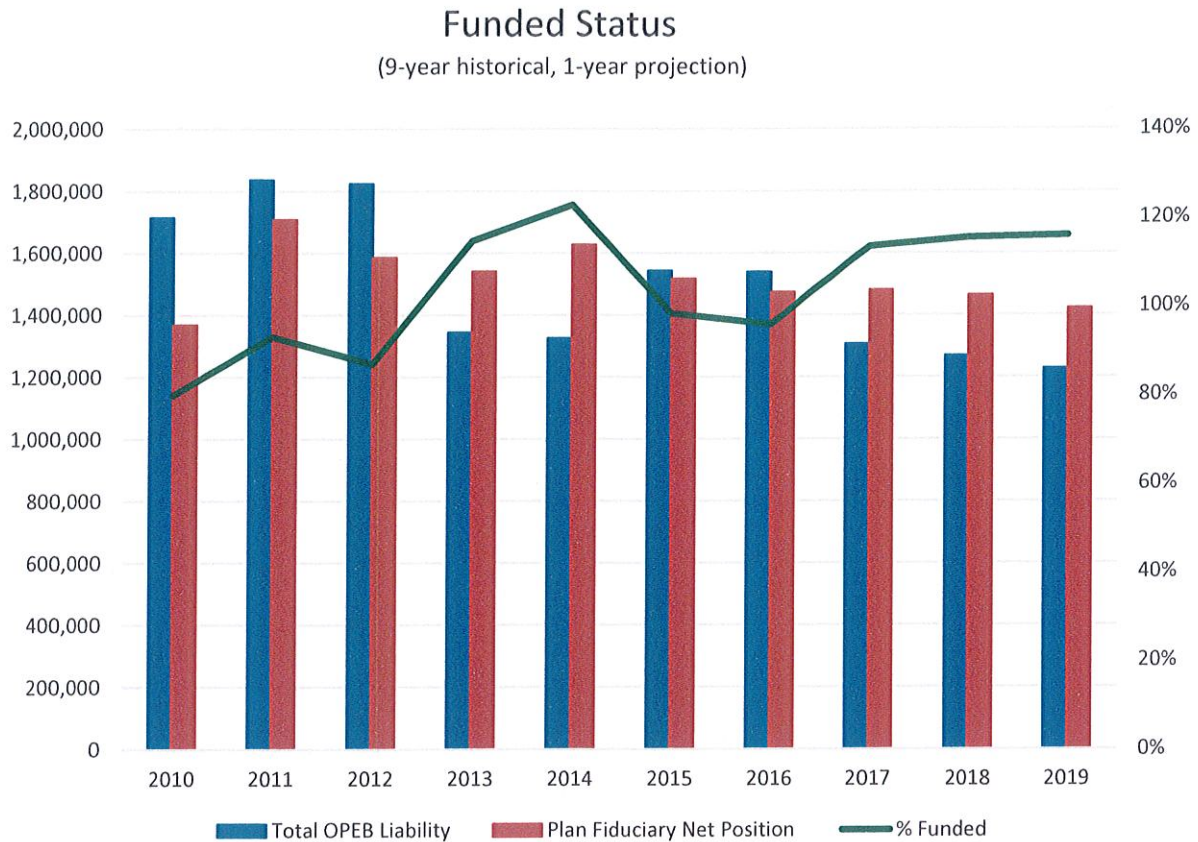
	Explicit	Implicit	Total
<b>Present Value of Future Benefits</b>			
Actives	\$0	\$0	\$0
Retirees	<u>1,140,742</u>	<u>126,882</u>	<u>1,267,624</u>
Total	\$1,140,742	\$126,882	\$1,267,624
<b>Actuarial Accrued Liability</b>			
Actives	\$0	\$0	\$0
Retirees	<u>1,140,742</u>	<u>126,882</u>	<u>1,267,624</u>
Total	\$1,140,742	\$126,882	\$1,267,624
<b>Normal Cost</b>	\$0	\$0	\$0



## Section I Management Summary

### E) Funding Progress

Below is an illustration of the funded status of the Plan for the past 9 years, and a projection of the next year looking forward:





## Section II GASB 75 Exhibits

### A) Schedule of Changes in Net OPEB Liability (Exhibit 1)

	2018	2017
<b><u>Total OPEB Liability</u></b>		
Service cost	\$0	\$0
Interest	84,260	99,977
Change of benefit terms	0	0
Differences between expected and actual experience	(14,315)	146,389
Changes of assumptions	0	(373,443)
Benefit payments <sup>(1)</sup>	<u>(106,929)</u>	<u>(105,986)</u>
<b>Net change in Total OPEB Liability</b>	<b>(\$36,984)</b>	<b>(\$233,063)</b>
<b>Total OPEB Liability – beginning (a)</b>	<b>\$1,304,608</b>	<b>\$1,537,671</b>
<b>Total OPEB Liability – ending (b)</b>	<b>\$1,267,624</b>	<b>\$1,304,608</b>
<b><u>Plan Fiduciary Net Position</u></b>		
Contributions – employer	\$0	\$0
Contributions – employee	0	0
Net investment income	91,709	78,381
Benefit payments <sup>(1)</sup>	(106,929)	(105,986)
Administrative expense	(772)	(739)
Other	<u>0</u>	<u>0</u>
<b>Net change in Plan Fiduciary Net Position</b>	<b>(\$15,992)</b>	<b>\$6,140</b>
<b>Plan Fiduciary Net Position – beginning (c)</b>	<b>\$1,479,475</b>	<b>\$1,473,335</b>
<b>Plan Fiduciary Net Position – ending (d)</b>	<b>\$1,463,483</b>	<b>\$1,479,475</b>
<b>Net OPEB Liability - beginning (a) – (c)</b>	<b>(\$174,867)</b>	<b>\$64,336</b>
<b>Net OPEB Liability – ending (b) – (d)</b>	<b>(\$195,859)</b>	<b>(\$174,867)</b>
<b>Plan Fiduciary Net Position as a percentage of the TOL</b>	<b>115%</b>	<b>113%</b>
<b>Covered employee payroll<sup>(2)</sup></b>	<b>N/A</b>	<b>N/A</b>
<b>NOL as percentage of covered employee payroll<sup>(2)</sup></b>	<b>N/A</b>	<b>N/A</b>

<sup>1</sup> including refunds of employee contributions

<sup>2</sup> Covered payroll not available

## Section II GASB 75 Exhibits

### B) Summary of Changes in Net OPEB Liability (Exhibit 2)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
<b>Measurement as of June 30, 2017:</b>	\$1,304,608	\$1,479,475	(\$174,867)
Recognized Changes Resulting from:			
▪ Service cost	-	-	-
▪ Interest	84,260	-	84,260
▪ Diff. between expected and actual experience	(14,315)	-	(14,315)
▪ Changes of assumptions	-	-	-
▪ Net investment income	-	91,709	(91,709)
▪ Benefit payments <sup>(1)</sup>	(106,929)	(106,929)	-
▪ Contributions – employer	-	-	-
▪ Contributions – employee	-	-	-
▪ Administrative expense	-	(772)	772
▪ Change of benefit terms	-	-	-
Net Changes	(\$36,984)	(\$15,992)	(\$20,992)
<b>Measurement as of June 30, 2018:</b>	\$1,267,624	\$1,463,483	(\$195,859)

<sup>1</sup> including refunds of employee contributions

## Section II GASB 75 Exhibits

### C) Derivation of Significant Actuarial Assumptions

**Long-term Expected Rate of Return** – As of June 30, 2018, the long-term expected rates of return for each major investment class in the Plan's portfolio are as follows:

Investment Class	Target Allocation	Long-Term Expected Real Rate of Return <sup>1</sup>
Equity	43.00%	5.43%
Fixed Income	49.00%	1.63%
REITs	8.00%	5.06%

<sup>1</sup>JPMorgan arithmetic Long Term Capital Market assumptions and expected inflation of 2.26%.

The above table shows the target asset allocation in the CERBT Strategy 2 investment policy.

**Discount rate** – The discount rate is 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.

Above 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.

	June 30, 2018	June 30, 2017
Discount Rate	6.73%	6.73%
Bond Buyer 20-Bond GO Index	3.87%	3.58%



## Section II GASB 75 Exhibits

### D) Sensitivity Analysis (Exhibit 3)

**Sensitivity of the Net OPEB Liability to changes in the discount rate** – The following presents the District's Net OPEB Liability if it were calculated using a discount rate that is 1% point lower (5.73%) or 1% point higher (7.73%) than the current rate:

**Sensitivity of the Net OPEB Liability to changes in the Trend rate** – The following presents the District's Net OPEB Liability if it were calculated using a trend table that has rates that are 1% point lower or 1% point higher than the current set of rates:

**Net OPEB Liability as of the June 30, 2018 measurement date:** (\$195,859)

#### Sensitivity Analysis:

	NOL/(A)	\$ Change	%Change
<b>Discount Rate</b>			
+1%	(\$300,652)	(\$104,793)	54%
Base	(\$195,859)	-	-
-1%	(\$71,675)	\$124,184	(63%)
<b>Trend Rate</b>			
+1%	(\$76,911)	\$118,948	(61%)
Base	(\$195,859)	-	-
-1%	(\$297,933)	(\$102,074)	52%



## Section II GASB 75 Exhibits

### E) Schedule of OPEB Expense (Exhibit 4)

Measurement Period Ending:	June 30, 2018	June 30, 2017
<b>Components of OPEB Expense:</b>		
Service Cost	\$0	\$0
Interest on the Total OPEB Liability (Exhibit 5)	84,260	99,977
Projected Earnings on OPEB Plan Investments (Exhibit 6)	(96,003)	(95,623)
Employee Contributions	0	0
Administrative Expense	772	739
Changes on Benefit Terms	0	0
Recognition of Deferred Resources Due to:		
▪ Changes of Assumptions	0	(373,443)
▪ Differences between Expected and Actual Experience	(14,315)	146,389
▪ Differences Between Projected Actual Earnings on Assets	(2,589)	(3,448)
Aggregate OPEB Expense	(\$27,875)	(\$225,409)

## Section II GASB 75 Exhibits

### F) Interest on the Total OPEB Liability (Exhibit 5)

	Amount for Period a	Portion of Period b	Interest Rate c	Interest on the Total OPEB Liability a*b*c
Beginning Total OPEB Liability	\$1,304,608	100%	6.73%	\$87,800
Service Cost	\$0	100%	6.73%	0
Benefit payments*	(\$106,929)	50%	6.73%	<u>(3,540)</u>
Total Interest on the TOL				\$83,667

\* including refunds of employee contribution

## Section II GASB 75 Exhibits

### G) Earnings on Plan Fiduciary Net Position (Exhibit 6)

Total Projected Earnings	Amount for Period a	Portion of Period b	Projected Rate of Return c	Projected Earnings a*b*c
Beginning Plan Fiduciary Net Position	\$1,479,475	100%	6.73%	\$99,569
Employer Contributions	\$0	50%	6.73%	0
Employee Contributions	\$0	50%	6.73%	0
Benefits payments*	(\$106,929)	50%	6.73%	(3,540)
Administrative Expense and Other	(\$772)	50%	6.73%	(26)
<b>Total Projected Earnings</b>				<b>\$96,003</b>

\* including refunds of employee contribution

#### Comparison of Projected and Actual Earnings On Investments

Total Projected Earnings	\$96,003
Actual Net Investment Income	91,709
Difference Between Projected and Actual Earnings on Assets	\$4,294



## Section II GASB 75 Exhibits

### H) Schedule of Contributions<sup>1</sup> (Exhibit 7)

Measurement Period Ending:	June 30, 2018	June 30, 2017
Actuarially Determined Contribution <sup>2</sup>	\$0	\$0
Contributions to the Trust	\$0	\$0
Pay-go Payments by Employer Unreimbursed by the Trust	0	0
Active Implicit Rate Subsidy Transferred to OPEB	0	0
Total OPEB Contributions <sup>1</sup>	\$0	\$0
Covered-employee payroll <sup>3</sup>	N/A	N/A
Contributions as a percentage of covered-employee payroll <sup>3</sup>	N/A	N/A

<sup>1</sup> ADC and Contributions are for the measurement period July 1, 2017 to June 30, 2018.

<sup>2</sup> Employers setting a discount rate based on the assumption that assets will be sufficient to cover all future benefit payments under the plan are assumed to annually make contributions equal to the actuarially determined contribution. Annual contributions made that are substantially less than the ADC would require additional support for use of a discount rate equal to the long-term expected return on trust assets.

<sup>3</sup> Covered-Employee Payroll represented above is based on covered-employee payroll provided by the employer. GASB 75 defines covered-employee payroll as the total payroll of employees that are provided benefits through the OPEB plan. Accordingly, if OPEB covered-employee payroll shown above is different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.



## Section II GASB 75 Exhibits

### I) Deferred Inflows/Outflows of Resources (Exhibit 8)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Unrecognized Deferred Resources due to:		
▪ Differences between expected and actual experience	\$0	\$0
▪ Changes in assumptions	0	0
▪ Net difference between projected and actual earnings	0	6,911
Contribution to OPEB plan after measurement date <sup>1</sup>	<u>0</u>	<u>0</u>
Total	\$0	\$6,911

<sup>1</sup> To be determined as of the fiscal year ending 2019

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

Fiscal Year Ended June 30	Recognized Deferred Outflows/(Inflows) of Resources
2020	(\$2,589)
2021	(2,589)
2022	(2,591)
2023	858
2024	0
Thereafter	<u>0</u>
Total Deferred Resources:	(\$6,911)

## Section II GASB 75 Exhibits

### J) Schedule of Deferred Inflows/Outflows of Resources (Exhibit 9)

Fiscal Year Established	Initial Amount	Initial Year	Years Left	Amount Recognized In FY 2019	Balances as of 06/30/19 of Deferred	
					Outflows	Inflows
Difference Between Expected and Actual Plan Experience						
2018	\$146,389	0.0	0.0	\$0	\$0	\$0
2019	(14,315)	0.0	0.0	(14,315)	0	0
Total	\$132,074			(\$14,315)	\$0	\$0
Change in Assumptions						
2018	(\$373,443)	0.0	0.0	\$0	\$0	\$0
2019	0	0.0	0.0	0	0	0
Total	(\$373,443)			\$0	\$0	\$0
Net Difference Between Projected and Actual Earnings On Investments						
2018	(\$17,242)	5.0	3.0	(\$3,448)	\$0	(\$10,346)
2019	4,294	5.0	4.0	859	3,435	0
Total	(\$12,948)			(\$2,589)	\$3,435	(\$10,346)
Totals:				\$1,609	\$3,435	(\$10,346)

## Section II GASB 75 Exhibits

### K) Reconciliation of the Net Position (Exhibit 10)

Measurement as of:	June 30, 2018	June 30, 2017
Total OPEB Liability (TOL)	\$1,267,624	\$1,304,608
Plan Fiduciary Net Position (PFNP)	<u>1,463,483</u>	<u>1,479,475</u>
Net OPEB Liability (NOL)	(\$195,859)	(\$174,867)
Deferred Inflows of resources (CR):		
▪ Differences between expected and actual experience	0	0
▪ Changes in assumptions	0	0
▪ Net difference between projected and actual earnings	6,911	(13,794)
Deferred Outflows of resources (DR):		
▪ Differences between expected and actual experience	0	0
▪ Changes in assumptions	0	0
▪ Net difference between projected and actual earnings	0	0
▪ Est. contributions post measurement date <sup>1</sup>	<u>0</u>	<u>0</u>
<b>Net Position</b>	(\$188,948)	(\$161,073)

<sup>1</sup> Actual post-measurement date contributions should be reported in the financial disclosures

#### Reconciliation of Net Position

Net Position at June 30, 2017 <sup>1</sup>	(\$161,073)
Aggregate OPEB Expense	(27,875)
Total OPEB Contributions	<u>0</u>
Net Position at June 30, 2018 <sup>1</sup>	(\$188,948)

<sup>1</sup> Does not reflect post-measurement date contributions

Our GASB 75 reports do not include post-measurement contributions. However, they should be included as a deferred outflow in the employer's financial statements.

## Section II GASB 75 Exhibits

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### L) Journal Entry to Record the NOL for FYE June 30, 2019 (Exhibit 9)

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	DR	CR
Net Position	\$0	\$188,948
DO-Experience	0	0
DO-Investment	0	0
DO-Contributions	0	0
DO-Assumptions	0	0
DI-Experience	0	0
DI-Investment	0	6,911
DI-Assumptions	0	0
NOL	195,859	0
	<hr/>	<hr/>
	\$195,859	\$195,859



## Section III Data

### A) Summary of Demographic Information

The participant data used in the valuation was provided by the District as of June 30, 2017. It is assumed that this data is representative of the population as of June 30, 2018. While the participant data was checked for reasonableness, the data was not audited. The valuation results presented in this report are dependent upon the accuracy of the participant data provided. The table below presents a summary of the basic participant information for the active and retired participants covered under the terms of the Plan.

	Total
<u>Actives</u>	
Average Age	N/A
Average Service	N/A
Total Counts	0
<u>Retirees and Surviving Spouses</u>	
Average Age	74 yrs.
Counts	
Under age 65	2
Age 65 and over	8
Total Counts	10
<u>Covered Dependents of Retirees</u>	
Counts	
Spouses / Domestic Partners	5
Children	0
Total	5
Total Participants	15

## Section III Data

### B) Distribution of Participants by Age and Service

**Distribution of Service Groups by Age Groups**

Age Group	Retired* Participants	Active Participant – Years of Service						Total
		0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25+	
< 25	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0
30 - 34	0	0	0	0	0	0	0	0
35 - 39	0	0	0	0	0	0	0	0
40 - 44	0	0	0	0	0	0	0	0
45 - 49	0	0	0	0	0	0	0	0
50 - 54	0	0	0	0	0	0	0	0
55 - 59	0	0	0	0	0	0	0	0
60 - 64	2	0	0	0	0	0	0	0
65 - 69	1	0	0	0	0	0	0	0
> 70	7	0	0	0	0	0	0	0
<b>Total</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Retired participants include retirees, disabled participants, and surviving family members. Does not include covered dependents.

## Section IV Plan Provision Summary

### A) Plan Description

The District has assumed responsibility for providing the entire cost of postretirement medical, dental and vision benefits to a closed group of retirees and their dependents. Retirees may enroll in any of the plans offered by the District. Retirees are currently enrolled in Blue Shield, PERS Care, and Kaiser plans. The District also provides postretirement dental coverage through Delta Dental and postretirement vision coverage through VSP.

2017 and 2018 calendar year monthly medical premium rates for the District's plans are shown below:

#### Pre-Medicare Premiums

2017 Plan	EE	EE+SP	EE+Fam
Blue Shield Access+	\$1,024.85	\$2,049.70	\$2,664.61
Kaiser	\$573.89	\$1,147.78	\$1,492.11
PERSCare	\$932.39	\$1,864.78	\$2,424.21

2018 Plan	EE	EE+SP	EE+Fam
Blue Shield Access+	\$889.02	\$1,778.04	\$2,311.45
Kaiser	\$642.70	\$1,285.40	\$1,671.02
PERSCare	\$882.45	\$1,764.90	\$2,294.37

#### Medicare Premiums

2017 Plan	EE	EE+SP
Blue Shield Access+	N/A	N/A
Kaiser	\$300.48	\$600.96
PERSCare	\$389.76	\$779.52
United Healthcare	\$324.21	\$648.42

2018 Plan	EE	EE+SP
Blue Shield Access+	N/A	N/A
Kaiser	\$316.34	\$632.68
PERSCare	\$382.30	\$764.60
United Healthcare	\$330.76	\$661.52

Dental Premiums \$64.41 for retiree, \$60.07 for spouse

Vision Premiums \$31.52 composite

#### Duration of Benefits

Benefits continue for the life of the retiree and/or dependent(s).

#### Surviving Spouse Coverage

Surviving spouses of deceased retirees receive lifetime coverage.

#### Changes in Benefit Terms

There have been no changes in the benefit terms since the last measurement date.

## Section V Actuarial Assumption, Methods, & Considerations

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### A) Actuarial Assumptions

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Discount Rate	6.73%, based on the CERBT Strategy 2 investment policy.
Net Investment Return	6.73%, based on the CERBT Strategy 2 investment policy.
Inflation	We assumed 2.26% annual inflation.
Payroll increases	3.25% annual increases.
Administrative Expenses	We assumed that the administrative expense were \$772 for the measurement period ending June 30, 2018.

Pre-Excise Tax Health Care Trend	<b>Year</b>	<b>Increase in Premium Rates</b>	
	<b>Beginning</b>	<b>Pre-65</b>	<b>Post-65</b>
	2019	8.00%	5.50%
	2020	6.80%	5.00%
	2021	6.55%	5.00%
	2022	6.30%	5.00%
	2023	6.05%	5.00%
	2024	5.80%	5.00%
	2025	5.55%	5.00%
	2026	5.30%	5.00%
	2027	5.05%	5.00%
	2028 and later	5.00%	5.00%



## Section V Actuarial Assumption, Methods, & Considerations

### A) Actuarial Assumptions (continued)

Plan Distribution for Calculating Baseline Cost	<table border="1"> <thead> <tr> <th>Plan</th> <th>Pre-Medicare</th> <th>Post-Medicare</th> </tr> </thead> <tbody> <tr> <td>Blue Shield</td> <td>50%</td> <td>0%</td> </tr> <tr> <td>Kaiser</td> <td>50%</td> <td>12.5%</td> </tr> <tr> <td>PERSCare</td> <td>0%</td> <td>75%</td> </tr> <tr> <td>United Healthcare</td> <td>0%</td> <td>12.5%</td> </tr> <tr> <td><b>Total</b></td> <td><b>100%</b></td> <td><b>100%</b></td> </tr> </tbody> </table>	Plan	Pre-Medicare	Post-Medicare	Blue Shield	50%	0%	Kaiser	50%	12.5%	PERSCare	0%	75%	United Healthcare	0%	12.5%	<b>Total</b>	<b>100%</b>	<b>100%</b>
Plan	Pre-Medicare	Post-Medicare																	
Blue Shield	50%	0%																	
Kaiser	50%	12.5%																	
PERSCare	0%	75%																	
United Healthcare	0%	12.5%																	
<b>Total</b>	<b>100%</b>	<b>100%</b>																	
Average Per Capita Claims Cost (Baseline Cost)	Pre-Medicare: \$9,572 per year Post-Medicare: \$4,332 per year																		
Administrative Expenses	Administrative costs built into the premiums are assumed to be part of the average per capita claims cost.																		
Health Plan Participation	We assumed that 100% of eligible participants will participate.																		
Medicare Coverage	We assumed that all future retirees will be eligible for Medicare when they reach age 65.																		
Morbidity Factors	CalPERS 2013 study																		
Population for Curving	CalPERS 2013 study																		
Age-Weighted Claims Costs <sup>1</sup>	<table border="1"> <thead> <tr> <th>Age</th> <th>Claim Cost</th> </tr> </thead> <tbody> <tr> <td>50</td> <td>\$9,955</td> </tr> <tr> <td>55</td> <td>\$11,408</td> </tr> <tr> <td>60</td> <td>\$12,553</td> </tr> <tr> <td>65</td> <td>\$3,216</td> </tr> <tr> <td>70</td> <td>\$3,716</td> </tr> <tr> <td>75</td> <td>\$4,409</td> </tr> <tr> <td>80</td> <td>\$4,920</td> </tr> <tr> <td>85</td> <td>\$5,150</td> </tr> </tbody> </table>	Age	Claim Cost	50	\$9,955	55	\$11,408	60	\$12,553	65	\$3,216	70	\$3,716	75	\$4,409	80	\$4,920	85	\$5,150
Age	Claim Cost																		
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75	\$4,409																		
80	\$4,920																		
85	\$5,150																		

## Section V Actuarial Assumption, Methods, & Considerations

### A) Actuarial Assumptions (continued)

Mortality\* The mortality rates used in this valuation are those described in the 2014 CalPERS experience study.

**Pre-Retirement:** CalPERS 2014 Mortality pre-retirement

**Post-Retirement:** CalPERS 2014 Mortality post-retirement

Age	Sample Mortality Rates			
	Active Employees		Retired Employees	
	Male	Female	Male	Female
55	0.23%	0.14%	0.60%	0.42%
60	0.31%	0.18%	0.71%	0.44%
65	0.40%	0.26%	0.83%	0.59%
70	0.52%	0.37%	1.31%	0.99%
75	0.71%	0.53%	2.21%	1.72%
80	0.99%	0.81%	3.90%	2.90%
85	0.00%	0.00%	6.97%	5.24%
90	0.00%	0.00%	12.97%	9.89%

Disability\* Because of the anticipated low incidence of disability retirements we did not value disability.

Percent Married Active employees and retirees are assumed to continue to cover their current spouse through retirement.

Participation We assumed 100% of retirees will participate upon retirement.

*\*Source: NCG has not performed an experience study to select these assumptions. NCG has not observed materially consistent gains or consistent losses associated with these assumptions*

## Section V Actuarial Assumption, Methods, & Considerations

### A) Actuarial Assumptions (continued)

Retirement\*

The retirement rates used in this valuation are those described in the 2014 CalPERS experience study.

2.0% @ 55

Age	Years of Service				
	5	10	15	20	25
50	1.4%	1.8%	2.1%	2.5%	2.7%
55	4.8%	6.1%	7.4%	8.8%	10.0%
60	6.7%	8.6%	10.3%	12.3%	13.9%
65	15.5%	19.7%	23.8%	28.5%	32.5%
70	13.0%	16.5%	20.0%	24.0%	27.2%
75	100.0%	100.0%	100.0%	100.0%	100.0%

Withdrawal \*

Withdrawal rates based on a 2014 CalPERS demographic study.

Age	Years of Service				
	0	5	10	15	20
20	16.7%	8.7%	7.5%	0.0%	0.0%
25	16.1%	7.9%	6.7%	5.8%	0.0%
30	15.4%	7.1%	5.9%	5.0%	4.5%
35	14.7%	6.3%	5.1%	4.2%	3.7%
40	14.0%	5.5%	4.3%	3.5%	2.9%
45	13.3%	1.2%	0.7%	0.3%	0.2%
50	16.7%	8.7%	7.5%	0.0%	0.0%

\* Source: NCG has not performed an experience study to select these assumptions. NCG has not observed materially consistent gains or consistent losses associated with these assumptions

### Assumption Changes

There have been no assumption changes since the last measurement date. While no assumptions have changed, the health care trend assumption is now labeled as "Pre-Excise Tax Health Care Trend" to reduce ambiguity.



## Section V Actuarial Assumption, Methods, & Considerations

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### B) Actuarial Methods

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Actuarial Cost Method	<p>Entry Age Normal</p> <p>An actuarial cost method under which the Actuarial Present Value of the Projected Benefits of each individual included in the valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this Actuarial Present Value allocated to a valuation year is called the Normal Cost.</p>
Amortization Methodology	<p>We used straight-line amortization. For assumption changes and experience gains/losses, we assumed Average Future Working Lifetime, averages over all actives and retirees (retirees are assumed to have no future working years). For asset gains and losses, we assumed 5 years.</p>
Financial and Census Data	<p>The District provided the participant data, financial information and plan descriptions used in this valuation. The actuary has checked the data for reasonableness, but has not independently audited the data. The actuary has no reason to believe the data is not complete and accurate, and knows of no further information that is essential to the preparation of the actuarial valuation.</p>
Plan Fiduciary Net Position	<p>Market value of assets as of the measurement date</p>
Measurement Date	<p>June 30, 2018</p>
Valuation Date	<p>June 30, 2017. Results have been rolled forward (an actuarial adjustment) to June 30, 2018.</p>
Funding Policy	<p>The District intends to contribute the full ADC to the Plan each year. Contributions would be made up of cash contributions made to the trust as well as any benefit payments (implicit and explicit) unreimbursed by the trust.</p>



## Section V Actuarial Assumption, Methods, & Considerations

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### C) Actuarial Considerations

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#### Health Care Reform

Health care delivery is going through an evolution due to enactment of Health Care Reform. The Patient Protection and Affordable Care Act (PPACA), was signed March 23, 2010, with further changes enacted by the Health Care and Education Affordability Reconciliation Act (HCEARA), signed March 30, 2010. This valuation uses various assumptions that may have been modified based on considerations under PPACA. This section discusses particular legislative changes that were reflected in our assumptions. We have not identified any other specific provision of PPACA that would be expected to have a significant impact on the measured obligation. As additional guidance on the Act continues to be issued, we'll continue to monitor impacts.

#### Individual Mandate

Under PPACA, individuals (whether actively employed or otherwise) must be covered by health insurance or else pay a penalty tax to the government. While it is not anticipated that the Act will result in universal coverage, it has increased the overall portion of the population with coverage. We believe this will result in an increased demand on health care providers, resulting in higher trend for medical services for non-Medicare eligible retirees. (Medicare costs are constrained by Medicare payment mechanisms already in place, plus additional reforms added by PPACA and HCEARA.) The penalty tax was eliminated effective January 1, 2019 and this has effectively eliminated the individual mandate. The CBO estimates the impact this will have in 2019 is a decrease of enrollees of 2% of all insureds (18% of enrollees in the individual market) and expects this to grow to 5% (28%) by 2027.

#### Employer Mandate

Health Care Reform includes various provisions mandating employer coverage for active employees, with penalties for non-compliance. Those provisions do not directly apply to the postemployment coverage included in this valuation.

## Section V Actuarial Assumption, Methods, & Considerations

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### C) Actuarial Considerations (continued)

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Medicare Advantage Plans	Effective January 1, 2011, the Law provides for reductions to the amounts that would be provided to Medicare Advantage plans starting in 2011. We considered the effect of these reductions in federal payments to Medicare Advantage plans when setting our trend assumption.
Expansion of Child Coverage to Age 26	Health Care Reform mandates that coverage be offered to any child, dependent or not, through age 26, consistent with coverage for any other dependent. We assume that this change has been reflected in current premium rates. While this plan covers dependents, we do not currently assume non-spouse dependent coverage other than for firefighters. We believe the impact this assumption has on the valuation is immaterial due to the lack of retirees that have had or are expected to have non-spouse dependents for any significant amount of time during retirement.
Elimination of Annual or Lifetime Maximums	Health Care Reform provides that annual or lifetime maximums have to be eliminated for all "essential services." We assume that current premium rates already reflect the elimination of any historic maximums.
Cadillac Tax (High Cost Plan Excise Tax)	<p>The PPACA legislation added a new High-Cost Plan Excise Tax (also known as the "Cadillac Tax") starting in calendar year 2022. For valuation purposes, we assumed that the value of the tax will be passed back to the plan in higher premium rates.</p> <ul style="list-style-type: none"><li>• The tax is 40% of the excess of (a) the cost of coverage over (b) the limit. We modeled the cost of the tax by calculating (a) using the working rates projected with trend. We calculated (b) starting with the statutory limits (\$10,200 single and \$27,500 family), adjusted for the following:<ul style="list-style-type: none"><li>○ Limits will increase from 2018 to 2019 by 4.25% (CPI plus 1%);</li><li>○ Limits will increase after 2019 by 3.25% (CPI); and</li><li>○ For retirees over age 55 and not on Medicare, the limit is increased by an additional dollar amount of \$1,650 for single coverage and \$3,450 for family coverage.</li></ul></li><li>• Based on the above assumptions, we estimate that the tax will apply as early as 2028 for some of the District's pre-Medicare plans. In addition, we estimate that the tax will not apply for the District's post-Medicare plans.</li></ul>



## Section VI Glossary

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### A) Key Terms

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Annual OPEB Expense	The amount recognized by an employer in each accounting period for contributions to a defined benefit OPEB plan on the modified accrual basis of accounting.
Deferred outflows and inflows of resources related to OPEB	Deferred outflows of resources and deferred inflows of resources related to OPEB arising from certain changes in the collective net OPEB liability or collective total OPEB liability
Covered Payroll	Annual compensation paid (or expected to be paid) to active employees covered by an OPEB plan, in aggregate.
Net OPEB Liability (NOL)	The liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan that is administered through a trust that meets the criteria of the GASB Statements.
Normal Cost or Service Cost	The portion of the Total Present Value of Future Benefits attributed to employee service during the current fiscal year by the actuarial cost method. These terms are used interchangeably.
Other Postemployment Benefits (OPEB)	Retiree health care benefits and post-employment benefits provided separately from a pension plan (excluding termination offers and benefits).
Plan Fiduciary Net Position (FNP)	Set equal to the market value of assets as of the measurement date.
Present Value of Future Benefits (PVFB)	The value, as of the valuation date, of the projected benefits payable to all members for their accrued service and their expected future service, discounted to reflect the time value (present value) of money and adjusted for the probabilities of retirement, withdrawal, death and disability.
Total OPEB Liability (TOL)	The portion of the actuarial present value of projected benefit payments that is attributed to past period of member service in conformity with the GASB Statements. The total OPEB liability is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria of the GASB Statements.

# **OLD BUSINESS**



**From:** Mark Zall <mzall@rdcarchitecture.com>

**Subject:** KFS: Renovation Limitations and Requirements

**Date:** November 7, 2019 at 1:46:39 PM PST

**To:** Don Dommer <don@dondommer.com>, "'lnagel@kensingtonfire.org'" <lnagel@kensingtonfire.org>

**Cc:** Mallory Cusenbery <mcusenbery@rdcarchitecture.com>

KFS: Renovation Limitations and Requirements

Don and Larry,

RDC has contacted building officials at the Contra Costa County Department of Conservation and Development. This is the agency that will have jurisdiction for code review and enforcement on this project. We have asked them to provide a response to some of our initial questions on code limitations for the renovations to the Kensington Public Safety Building (KPSB). We forwarded plans of the existing building and conceptual plans of the proposed renovations (attached) to the building officials with our questions. Please review the questions and responses below. Based on the responses, you may wish to delay the public meeting until some of the issues can be more fully resolved. Specifically the requirements that the entire building, both levels, will need to be made accessible. This will necessitate the installation of an elevator and lift to provide full access. This has not been accounted for in our design or costs to date. We also recommend that the replacement cost for the building be reviewed by Contra Costa County before proceeding. In addition, we recommend that you confirm that any proposed renovation will not exceed the 50% monetary cap or increase the building occupancy load.

The following people provided responses to our questions.

Abed Chowdhury, PE, SE - (AC)  
Supervising Structural Engineer  
Contra Costa County Department of Conservation and Development

Judi Kallerman – (JK)  
Building Official, Access Compliance  
Contra Costa County Department of Conservation and Development

The following is a summary of our questions and their responses in red text.

**Project Description:**

RossDrullisCusenbery Architecture Inc. has been retained by the Kensington Fire Protection District to design the renovation of their Kensington Public Safety Building (KPSB). The KPSB is located in the unincorporated community of Kensington in Contra Costa County. Constructed in 1971, the existing KPSB is a two story, 6,060 square foot, Type V construction, building that houses the Kensington Fire Department and the Kensington Police Department. The steeply sloping site is 100' wide x 100' deep. The Owner proposes to renovate the building for fire station use only.

1. Could a new essential services building be built on this site? Are there special considerations for an essential services building that would prohibit a new KPSB building on this site with an earthquake fault?

AC: This would need to be reviewed and approved by the Contra Costa County Department of Conservation and Development Planning Division. Based on site studies, Planning would determine on which portions of the site a new building could be constructed. I also suggested that you should look into the feasibility of this structure based upon the potential actual behavior of the building and the fact that this is an essential services building.

2. What are limitations for renovation of an existing essential services building in close proximity to an earthquake fault?

AC: The CBC only requires a 1.5 structural factor of safety for essential services building and the Alquist-Priolo limitations. There are also the limitations of any geotechnical reports.

3. Our research indicates that it is allowed to renovate the existing KPSB building, if the cost of renovation does not exceed 50% of the value of the structure (Alquist-Priolo 2621.7.c). Is this correct? How is the value of the existing structure calculated? Replacement cost of the structure? Appraised value of the structure? Who is responsible for establishing this value?

AC: This is correct. 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.

4. In estimating the cost of renovation, may site work, including seismic stabilization of the sloped site, be excluded from the cost?

AC: Site work is not included in the value of the structure calculation.

5. Our research indicates that it is not allowed to increase the occupancy of the existing KPSB building with the renovation (Alquist-Priolo 2621.7.e.3). Is this correct? Do increases to the occupancy include changes of interior uses (i.e. use of a storage space to increase the size of a conference room) and the possible enclosure of a NW terrace?

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

6. Are there any other essential services building regulations regarding the renovation of the KPSB that we should be made aware of?

AC: The CBC only requires a 1.5 structural factor of safety for essential services buildings.

7. The existing KPSB does not currently have an elevator or accessible path of travel between floors. It has one stairway that provides access between the two levels. If all public functions and facilities are relocated to the ground floor and only active duty firefighters will use the second floor, will an elevator or ramp be required to access the second floor as part of the renovation?

(JK) 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.

8. There is an existing split level on the second floor in the dayroom. Will an accessible path of travel be required to this upper level of the second floor? If yes, is a wheelchair lift allowed by code?

(JK) The building will need to comply with all California Building Code (CBC) regulations for accessibility. All levels of the building will need to be accessible.

A wheelchair lift may be allowed per CBC section 1124A.11 Platform (Wheelchair) Lifts.

(AC) All answers to the questions above are subject to change. It depends on when the construction documents are submitted for plan check and the code interpretations of the building officials at the time of submittal.

Regards, Mark

Mark Zall AIA  
Associate  
RossDrulisCusenbery Architecture Inc.  
18294 Sonoma Highway  
Sonoma, California 95476  
Direct: 707 931-6389  
Office: 707 996-8448 X 117

# **NEW BUSINESS**



Kensington Fire Station Renovation  
Project Management Advisory  
and Cost Planning/Estimating Services

October 31, 2019

Brenda Navellier  
Kensington Fire Protection District  
217 Arlington Avenue  
Kensington, CA 94707

Dear Ms. Navellier:

We are pleased to provide our proposal for as-needed Project Management  
Advisory Services for the proposed Kensington Fire Station Renovation.

*Background*

The Kensington Fire Protection District wishes to renovate their existing  
Fire Station located at 217 Arlington Avenue in Kensington, California.  
In addition, the District anticipates replacing the building's existing  
HVAC system and roof.

The District plans to re-locate to temporary facilities during the  
duration of construction.

The Project is currently in conceptual phase for design, with  
RossDrulisCusenbery ARCHITECTURE (RDC). Its entitlements process is  
also underway, under District management.

*Scope of Services*

The District wishes to have support with both RDC's design process  
and the Project's entitlements process. It is therefore requesting  
assistance from mack<sup>5</sup> for Project Management Advisory Services, on  
an as-needed basis, at the discretion and direction of the District.

The District has also requested that mack<sup>5</sup> produce a rough order-of-  
magnitude (ROM) cost estimate for replacement cost of the existing  
station.

mack<sup>5</sup> Services:

Owner's  
Representative

Project Management

Construction  
Management

Cost Management

Cost Planning

phone 510.595.3020  
fax 510.595.1755

mack<sup>5</sup>

Headquarters  
1900 Powell Street  
Suite 470  
Emeryville, CA 94608

Richmond Office  
322 Harbour Way  
Suite 16  
Richmond, CA 94801



**fee allowance** For the Scope of Services as stated on previous page:

Fee Allowance – 100 hours, billed at the rate of \$190 per hour: \$19,000

**conditions** The total fee is valid for ninety (60) days from the date of this proposal.

**schedule** mack<sup>5</sup> is available to start as soon as required.

**reimb expenses** Reimbursable expenses will be billed at cost, separately from the Fee Allowance.

**hourly rates** Our 2019 hourly rates are below. Rates are adjusted annually, normally about 3% per annum.

Principal/Managing Principal	\$195 - \$225/hr
Senior Cost and Project Managers	\$175 - \$195/hr
Cost and Project Managers	\$145 - \$175/hr
Project and Cost Engineers	\$120 - \$145/hr
Administrative Support	\$85/hr

**additional services** Any time incurred by mack<sup>5</sup> that exceeds the Fee Allowance stated above.

Please do not hesitate to contact me should you require any further information or clarification.

Sincerely,



Manil Bajracharya, Principal  
510-595-3022 direct  
manilb@mack5.com

Accepted and approved by Kensington Fire Protection District:

Date:

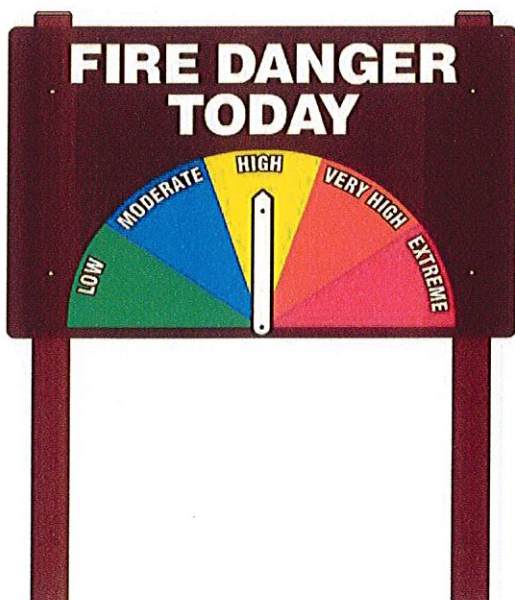
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Printed Name/Title:  
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**Agenda Item.** The Board will consider purchasing and mounting “Fire Danger Today” signs, to be placed in two locations: one (double sided) on the Arlington near the PSB, and the other at the intersection of Beloit and Grizzly Peak, both on County property (Action Item)

As described at a previous Board meeting, residents on south Lake Drive expressed the desire to mount a “fire danger today” sign, with a moveable arrow indicating the level of danger, on the corner of Beloit and Grizzly Peak (presumably NE or NW corner, on County property), which they would maintain daily. (There are several EPC members in the neighborhood.) A similar two-sided sign, which could be mounted in the median strip slightly south of the PSB, would have substantial visibility for drivers heading both north and south on the Arlington and would raise awareness for citizens who live all along this north-south axis to Richmond and beyond, and could be maintained by personnel in the PSB.

The signs are 45” x 32”, available from SmokeyZone.com. This vendor was recommended by the Glen Ellen Forum citizens’ group, which recently purchased a sign for their town after a search for a suitable vendor. The one to be mounted in the hills comes with two posts and hardware. The dual-sided sign to be mounted on the Arlington also comes with two posts and hardware, but they would need to be mounted higher than the posts for the sign in the hills. Additionally we recommend “riders” that can be mounted on the posts below the signs that say “RED FLAG DAY!”, to be hung on appropriate days. The cost of the materials including shipping is about \$2200, and beyond this the signs would need to be mounted and sunk in concrete, with higher posts for the Arlington site, at an unknown cost for County services. (The 4x4” treated redwood posts provided are considered “breakaway” construction grade and are provided at the height required.)

**MOTION:** The Board authorizes up to \$2500 (including tax) for the purchase of these signs, plus the costs to be determined of mounting them.



# KENSINGTON FIRE PROTECTION DISTRICT POLICY HANDBOOK

**POLICY TITLE:** Conflict of Interest  
**POLICY NUMBER:** 1040

**1040.10** The Political Reform Act, Government Code §81000, et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. §18730, which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. §18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached Appendix A in which members of the Board of Directors and employees are designated, and in which disclosure categories are set forth, constitute the conflict of interest code of the Kensington Fire Protection District.

**1040.20** Designated employees shall file statements of economic interests with the Clerk of the County of Contra Costa.

## APPENDIX A

### PART I - DESIGNATED EMPLOYEES

<u>Position</u>	<u>Disclosure Category</u>	<u>Applicable FPPC Form</u>
Board Members	1	700
Manager	1	700
Emergency Preparedness Committee Members	1	700

### PART II - DISCLOSURE CATEGORIES

1. Investments and business positions in any business entity and sources of income listed in Appendix B are disclosable if:
  - a. The business entity or business position in which the investment is held or which is the source of income is of the type which, within the last two years, has contracted with the District; or,
  - b. The business entity or business position in which the investment is held or which is the source of income is of the type which, within the last two years, has contracted to furnish supplies or services as subcontractors in any contract with the District.
2. With respect to designated positions, investments or business positions in any business entity or sources of income which are (1) private (service(s) similar to those provided by district) companies or (2) entities or persons engaged in real estate development or owners of real estate, and interests in real property are disclosable if held, regardless of any contractual relationship with the District at any time.

### PART III - APPLICABLE FPPC FORM

In accordance with Government Code §87200, certain District officers are required to disclose - upon assuming and leaving office, and annually while in office - their investments, income, and interests in real property by way of FPPC Form 700. Those positions in Part I, above, designated to file Form 700 are those "directing the investment of public monies, formulating or approving investment policies, approving or establishing guidelines for asset allocations, or approving investment transactions." The most current form of the FPPC's Form 700, Statement of Economic Interests, can be found on their website at [www.fppc.ca.gov](http://www.fppc.ca.gov).



## APPENDIX B

All interests in real property as well as investments and business positions in business entities and income from sources which provide facilities, services, supplies, or equipment of the type utilized by the District, including but not limited to:

- Pipe, valves, fittings, etc.
- Pumps, motors, etc.
- Meters and other water measurement equipment
- Construction and building materials
- Engineering services, including hydrology services
- Construction contractors
- Safety equipment and facilities
- Hardware tools and supplies
- Freight and hauling
- Motor vehicles, heavy equipment, special vehicles and parts and services thereto
- Petroleum products
- Photographic services, supplies and equipment
- Janitorial services
- Water quality testing
- Pesticides and herbicides
- Communications equipment and services
- Well drilling supplies and contractors
- Electrical equipment, including pumping equipment
- Computer hardware and software
- Architectural services
- Water treatment equipment, supplies and services
- Custom farming services such as weed abatement, etc.
- Telemetry equipment
- Appraisal services
- Printing, reproduction, record keeping, etc.
- Office equipment
- Accounting services
- Real estate agents/brokers and investment firms
- Title companies
- Public utilities
- Canal and pipeline maintenance services
- Insurance companies

# KENSINGTON FIRE PROTECTION DISTRICT POLICY HANDBOOK

**POLICY TITLE:** Committees of the Board of Directors  
**POLICY NUMBER:** 1140

**1140.10** The Board President shall appoint such temporary committees as may be deemed necessary or advisable by President and/or the Board. The purpose of a temporary advisory committee and the time allowed to accomplish that purpose shall be outlined at the time of appointment. A temporary advisory committee shall be considered dissolved when its purpose has been accomplished or when the timeframe for its existence has expired, whichever occurs first.

**1140.11** A temporary advisory committee shall be comprised solely of members of the Board, and shall consist of less than a majority of Board members.

**1140.12** A temporary advisory committee may make recommendations to the Board. The Board may not delegate any decision-making power to a temporary advisory committee.

**1140.13** A temporary advisory committee shall meet on an as-needed basis and shall not have a meeting schedule fixed by resolution or formal action of the Board.

**1140.20** The following shall be standing committees of the Board:

**1140.21** A Finance Committee composed of two members of the Board of Directors.

**1140.22** An Emergency Preparedness and Warning Systems Committee composed of two members of the Board of Directors, plus a supplemental number of members of the public as needed to fulfill the mission of the committee.

**1140.30** The Board President shall appoint and publicly announce the members of the standing committees for the ensuing year at the Board's regular meeting in January, subject to approval of the Board.

**1140.31** New standing committees may be formed and announced at any time during the calendar year, subject to approval of the Board.

**1140.32** Standing committees attain a quorum when a simple majority of the committee members are present.

**1140.33** The President may appoint or remove members of the public at any time, subject to approval of the Board.

**1140.40** All meetings of standing committees shall conform to all open meeting laws (e.g., "Brown Act") that pertain to regular meetings of the Board of Directors.

**1140.50** The Board's standing Finance Committee shall be concerned with the financial management of the District, including the preparation of an annual budget and major expenditures.

**1140.60** The Board's standing Emergency Preparedness Committee shall be concerned with (1) recommendations for allocations of effort and funding of initiatives to make Kensington safer from potential civic emergencies, using a multi-hazard approach; (2) identifying opportunities for articulation with community members and other agencies to reduce risk and enhance evacuation procedures and public safety; (3) development of public education initiatives to accomplish the first two goals; (4) articulation with the KPPCSD standing committee on Emergency Preparedness, as well as other local, county, and state agencies, to achieve the previous goals.

*1140.61 Public members of the Emergency Preparedness Committee, like Board Members, will submit annually a 700 form to the State, pertinent to the year(s) served on the committee.*

Proposed Amendment to KFPD Policy Manual in re EPC 700 Forms

Whereas public members of the EPC (Emergency Preparedness Committee) who are not Board members will participate in discussions and recommendations that affect Board finances, it appears advisable for the public members to submit 700 forms annually, as per advice from the Board's attorney, John Bakker, who allowed that it was not required but might be a good idea. Currently, without the 700 forms, the EPC takes the position of only transmitting the sense of its discussions to the full Board if they could regard Board expenditures. No formal votes or recommendations are made or transmitted. Upon the filing of 700 forms, the committee would be able to make and record votes, resulting in a more explicit and transparent statement of its deliberations.

Proposed Amendment to KFPD Policy Manual:

1140.61 Public members of the Emergency Preparedness Committee, like Board Members, will submit annually a 700 form to the State, pertinent to the year(s) served on the committee.



# **CHIEF'S REPORT**



## EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530  
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[www.el-cerrito.org](http://www.el-cerrito.org)



**DATE:** November 5, 2019

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

**FROM:** Michael Pioni: Fire Chief

**RE:** Fire Chief's Report for November 2019

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### Run Reports

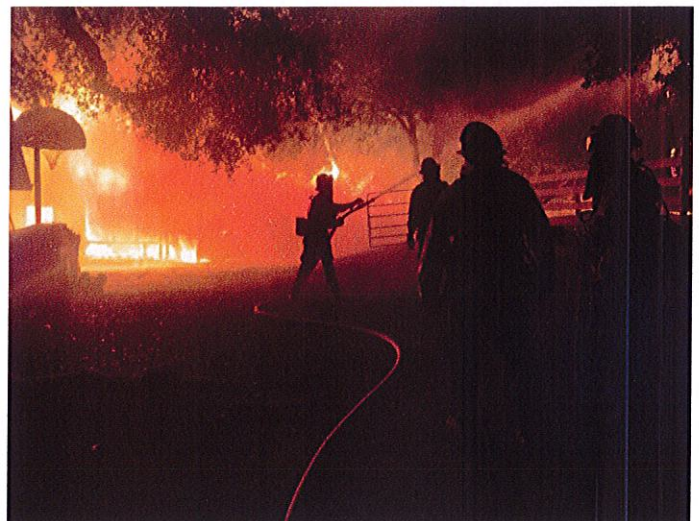
There were 49 incidents that occurred during the month of October in the community of Kensington which was an increase of 9 calls over last month. This was due primarily to public assists during the PG&E PSPS as well as smoke investigations during the last week of October due to the drift smoke from the Kincade Fire in Sonoma County. There were also calls for downed wires and tree limbs during the wind events. Luckily there were no major fires or property loss this past month. During this same time, Engine 65 responded to a total of 80 calls in all districts. The "Incident Log" included in the Board packets will provide more details on the dates, times, locations and incident type for these calls.

### PG&E Public Safety Power Shut-off and Red Flag Warning

This past month there were multiple Red Flag Warning days coupled with two PG&E Public Safety Power Shut-off events as a result of the high winds and low humidity. These occurred during the second and fourth weeks of October. During both events, the Fire Department upstaffed the engines to 4 personnel. During the first Red Flag and PSPS there was an increase in calls but no significant events. However, during the last Red Flag event that ended up extending into the weekend, there were several fires and medical events. Due to the extreme activity and requests for auto and mutual aid, the Fire Department did a mandatory recall of all personnel and upstaffed three additional engines for over 24 hours. Fortunately, there were no serious events in Kensington.

### Kincade Fire & Statewide Fire Activity

It was reported out last month that the Statewide fire activity was low compared to the last two months. That has changed significantly in the last few weeks with the Kincade Fire in Sonoma County and the Maria Fire in Ventura County. The Fire Department sent the OES engine with 4 personnel as part of a local strike team of engines, one Fire Line Paramedic and one Strike Team Leader to the Kincade Fire on October 25<sup>th</sup>. The group was part of the effort that was able to keep the fire from extending into the Cities of Healdsburg, Windsor and Santa Rosa. After a long week on the fire lines, they all returned on the 31<sup>st</sup> of October. The Kincade Fire has consumed approximately 78,000 acres and destroyed over 400 structures. Both of these fires were wind driven events by the Diablo and Santa Ana winds.



**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)

# **BOARD REPORTS**



**MINUTES OF THE SEPTEMBER 26, 2019 EMERGENCY PREPAREDNESS COMMITTEE  
MEETING OF THE KENSINGTON FIRE PROTECTION DISTRICT**

**PRESENT:** Director Kevin Padian; Committee Members Lisa Caronna, Cortis Cooper, Katie Gluck, Peter Liddell, Paul Moss, David Spath

**ABSENT:** Director Larry Nagel; Peter Guerrero

**CALL TO ORDER:** Director Padian called the meeting to order at 3:08 pm. All members were present except Director Larry Nagel and Peter Guerrero, who were both excused (out of town).

**ORAL COMMUNICATIONS:** None.

**OLD BUSINESS:**

The activities of the committee, how they relate, and the deployment of various members on them were briefly reviewed. Cortis Cooper raised a concern from the last meeting about hazard mitigation priorities along the EBRP ridgeline. Many residents are concerned that not enough effort is being expended in this area. We discussed the difficulties of the decisions of agencies charged with spending unfortunately limited funds on mitigation, needing to set priorities long in advance. We discussed whether the Fire Board could write a letter to the EBRPD asking that more effort be deployed in our area. Some members observed that discussions with EBRPD Chief Aileen Thiele had been constructive but that their funds for this year were at their limit and already committed. It was suggested that such a letter might have greater traction with a contribution in kind; for example, if the KFPD could offer to contribute financially on specific projects and if our neighborhoods on the ridgeline could commit to redoubled efforts in debris clearing and house-hardening. Further discussion with the EBRPD is probably desirable.

**NEW BUSINESS:**

Padian reported that the preliminary report of the Traffic Study was presented in the September Board packet, and that the consultants are trying to work with the County on ensuring that they use a methodology that will conform to County practices.

Caronna and Spath presented a perspective on the steps that need to be taken to resolve ownership and future care of Kensington's paths. These points are summarized on the attached handout. Of the issues involved, the first is public ownership, which will enable maintenance, resolve liability, and allow the submission of grant proposals for improvement. The three most plausible solutions are ownership by the KFPD, ownership by the KPPCSD, and joint ownership through a Joint Powers Agreement. The next goal will be to develop arguments and evidence for each position to discuss and bring before the Fire Board and eventually the KPPCSD Board.

Padian suggested a plan to contact the County OES office to discuss standards and procedures involved in declaring an emergency that would include Kensington. If the KFPD were interested in investing in emergency sensing and notification equipment, from sensors to sirens, it would be important to know more about control and actuation of these devices and notifications. He and Director Nagel hope to make inquiries in the near future.

Padian spoke with a County staffer about cell tower capability during an emergency (see article in *SF Chronicle* 9/25/2019). Apparently local agencies (County, municipal) have little influence on the number and positioning of towers, which is increasingly a Federal jurisdiction. The number of towers, whether they have backup power (and for how long), and whether they have or can be brought generators in case of emergency varies among the five carriers that service this area. More and better coverage by cell towers, which are greatly improved over earlier models, is seen as a public safety issue. The community needs information on this.

The purchase of two fire danger signs is on the agenda for the October Board meeting. One is suggested for the Arlington near the PSB and the other in the hills at a site to be determined. The cost for both would be about \$2500 plus costs of mounting, to be done by the County. Some members felt that permanent signs would come to be ignored by motorists, and that occasional placement of "Red Flag Day" and other signs would be more effective. Most members seemed to feel that the cost was small enough to be of benefit, but also that other avenues (such as a portable "Red Flag Day" sign) could be considered. For one thing, residents need education on what a "Red Flag Day" warning actually means in terms of what residents should do and not do, and this could be addressed by mailed and emailed communications.

The topics of CERT training and FireWise communities were considered jointly. Both need greater awareness and participation in Kensington. Fewer and fewer CERT areas have coordinators. Currently B/C Joe Grupalo is primarily responsible (under the Chief) for Emergency Preparedness for the FD in both El Cerrito and Kensington. The Committee discussed whether to suggest that the Board consider hiring an emergency preparedness coordinator whose job would be to work with residents and neighborhoods to promote CERT training, house hardening, and the establishment of FireWise communities. Paul Moss opined that there were few real benefits for neighborhoods in acquiring FireSafe status, although it was acknowledged that some funding agencies (e.g., DFSC) were favoring this status in giving mitigation grants. Otherwise most of the criteria were things that residents would be doing anyway. It was observed that FireSafe status, to our knowledge, does not affect insurance coverage for any carriers except USAA. These considerations, however, are independent of whether a coordinator would be a useful investment by the District.

We discussed the possible deployment of sirens. Gluck and Liddell have begun to canvass local and regional agencies about their decisions, criteria, and operational questions regarding sirens. A pattern that seems to emerge is that, whereas most local citizens are in favor of sirens (or assume we already have them), public safety personnel are generally against them. One main problem appears to be public education about what people should do when they hear a siren (this was reflected in a recent FEMA research report). Several members, including some originally skeptical about sirens, were impressed by Berkeley's commission report on sirens, which was balanced but overall positive (the \$1.1M projected cost was postponed for consideration until their City Council's next budget meeting). There are about

100 sirens with various functionalities in our County; areas of Marin and Sonoma counties are apparently purchasing some new ones.

Gluck and Liddell report that their plans for the next KPSC (Kensington Public Safety Committee) event are well under way; they would like to hold it in the renovated Community Center when it reopens because Arlington Community Church is booked far into the future on weekends. They propose a combination of demonstrations, exhibits, and informational updates on critical issues. Padian suggested that the Board might wish to discuss financial support for this event, which is traditionally organized by the independent and self-funded KPSC.

The Fire Board may consider a pilot program by which 500 emergency radios would be purchased and distributed on demand to residents, with the possibility of doing more if interest warrants. One model can be acquired for about \$30 per, including three AAA batteries to supply one of its four power sources; it features AM/FM/NOAA bands with two lights and a hand-activated siren. Another model would cost more like \$50 and it has most of the same features, plus it can automatically activate the NOAA band in an emergency (it can also flash a light for the hearing-impaired); it lacks the siren and its Li-ion battery is not replaceable.

Most members (as well as residents who attended) were strongly in favor of the program. We discussed which model would be better to offer; one possibility is to offer the \$30 model but to direct attention to the \$50 model that residents could purchase themselves if they preferred. Operational information, as well as local emergency frequencies, would be provided.

Another question is whether the radios would be given away free or if contributions would be encouraged. Most members seemed to feel that some contribution would provide "skin in the game" and better ensure that the radio would be used rather than shelved. One suggestion is that a "sliding scale" be used, although how to establish it could be difficult; another was that residents simply be informed of the attendant costs and advised that if they contributed what they could, more people could be helped. The mechanism for passing any funds to the District (cash or check) would need to be determined.

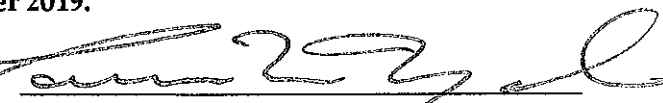
Committee members were informed that the Board may soon consider the question whether Committee members should be asked to submit State Form 700 (Financial Disclosure / Conflict of Interest), because some of its formal recommendations to the board (of which none have yet been made) may involve the use of District funds. The Board's attorney has determined that this would not be required by the State but it may be prudent.

Agenda items will be solicited by email for the next Committee meeting, which will be scheduled through an online poll, intended to take place in the latter half of October.

The meeting was adjourned at 5:37 pm.

**These minutes were prepared by Kevin Padian and approved at the Committee meeting of 24 October 2019.**

Attest:



Emergency Preparedness Committee Member

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### **Program for Public Safety Building Public Meeting**

*(Note: This draft is updated directly from the Organizing Committee report on 14 August 2019. Actual dates and accomplishments are reflected. The agenda that was proposed for the 16 November meeting is still in draft form for discussion on 13 November 2019.)*

An updated draft to discuss with the full board at its 13 November 2019 board meeting to finalize the agenda for the special meeting on 16 November 2019.

### **Background**

The KFPD formally passed a motion on 10 July 2019 to focus all of the Fire Board's effort to analyze alternatives for updating the existing Public Safety Building (PSB) at 217 Arlington Avenue and to identify constraints. The goal is to make necessary seismic, functional, and programmatic changes to the PSB to serve the Fire Protection District for the next 20 years. The analysis will be presented at a special meeting of the Kensington Fire Protection District Board in the format of a public forum to educate Kensington residents.

### **Format**

A two-part program separated in time by one or two weeks in October or November.

Part 1: Open house of the Public Safety Building (held on 9 November 2019)

Part 2: Special meeting of the Board of Directors (scheduled for 16 November 2019)

### **Outreach plans (accomplished)**

Fireplug – September

Outlook – October, November

Signboard – Open house, special board meeting for public forum

### **Draft agenda of the special board meeting (Part 2)**

1. Current location at 217 Arlington is the only site available due to response time needs.
2. Seismic and functional problems with the existing site and the building.
3. Needs, cost, and alternatives for a modern fire station.