



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

Wednesday, February 9th, 2022 7:00pm  
Via Zoom Teleconference

Due to COVID-19, and in accordance with California AB 361, the District Board meeting will not be physically open to the public and all Board Members will be teleconferencing into the meeting. To maximize public safety while still maintaining transparency and public access, members of the public can observe and participate in the meeting by attending the Zoom webinar (on the day and time of the meeting) and may also provide public comment by sending advance comments to the Board President and Board Clerk via email at [public.comment@kensingtonfire.org](mailto:public.comment@kensingtonfire.org). Comments will then be read into the record, with a maximum allowance of 5 minutes per individual comment, subject to the Chair's discretion.

Instructions on how to make a public comment during the meeting: At points in the meeting when the meeting chair requests public comment, members of the public participating in the live meeting either via internet or telephone shall indicate their desire to speak. If participating via internet, please click the "raise hand" feature located within the Zoom application screen. If connected via telephone, please dial "\*9" (star, nine).

Any member of the public who needs special accommodations should email [public.comment@kensingtonfire.org](mailto:public.comment@kensingtonfire.org) 48 hours prior to the meeting. This will enable the Kensington Fire Protection District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title 1).

For public comment items, each member of the public will be allotted the same maximum number of minutes to speak as set by the President before or during its consideration, except that public speakers using interpretation assistance will be allowed to testify for twice the amount of the public testimony time limit (California Government Code section 54954.3(a)).

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

**Internet Address:**

<https://us06web.zoom.us/j/85016233234?pwd=V25Canl3NDVpbTFGN2prOEhxNC9Sdz09>

**Telephone Access:**

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

**Webinar ID:** 850 1623 3234

**Passcode:** 112233

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

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

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

**2. (7:02pm) PUBLIC COMMENT**

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

**3. (7:10pm) ADOPTION OF CONSENT ITEMS**

Items listed below are consent items, which are considered routine by the Board of Directors and will be enacted by one motion. The Board of Directors has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are on file in the Fire Protection District Administrative Office at 217 Arlington Avenue and are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, that item will be removed from the list of consent items and considered separately on the agenda. (Supporting material)

a. **Approval of Minutes** of the regular Board of Director's meeting of 01/12/2022 (Approve)

b. **Acceptance of Incident Activity Report** January 2022 (Accept)

c. **Approval of Monthly Transmittal** 02/09/2022 (Approve)

d. **Approval of Monthly Financial Reports** 01/31/2022 (Approve)

e. **Adoption of Resolution 2022-02 Re-Authorizing Remote Meetings for the Period February 13, 2022 thru March 14, 2022** (Adopt)

**4. (7:15pm) SPECIAL PRESENTATION**

a. **Presentation by Supervisor Gioia on Measure X Funding for Fire Issues and Mental Health Crisis Response** (Supporting Materials)

Action = Discuss and direct staff as needed.

**5. (7:35pm) OLD BUSINESS**

a. **None**

**6. (7:35pm) NEW BUSINESS**

a. **(7:35pm) Fiscal Year 2020-2021 Audit** (Supporting Material)

MUN CPAs, LLP will present the audit for the year ended June 30, 2021, to the Board for approval.

Action = Discuss and approve the FY2020-2021 Audit as Final and Accepted (Approve)

b. **(8:00pm) Mid-Year Budget Review and Adjustments** (Supporting material)

Action = Discuss and approve any revisions to the current FY budget. (Approve)

- c. **(8:20pm) Public Safety Building Renovation Progress Update** (Supporting Materials)  
Review work on the Public Safety Building Renovation and Temporary Facility since the last report, including additional services necessary from the structural engineers to provide FEMA's required BCA (Benefit-Cost Analysis) for the HMGP sub-application.  
Action = Accept report. Approve ZFA Structural Engineers Services Proposal for Assistance with FEMA Grant Application, dated January 28, 2022, in the amount of \$12,000. Discuss and direct staff as needed. (Approve)
- d. **(8:40pm) Discussion of the Email Sent from Rob Firmin, President, KPOA, to All Directors of the KFPD**  
Action = Discuss and direct staff as needed.

**7. (9:05pm) COMMITTEE REPORTS**

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

- a. **Emergency Preparedness Committee Meeting** - Padian/Nagel (Supporting Material)  
Draft Meeting Minutes of 01/24/2022 included for reference.  
Action = Report by EPC Chair & Discussion
- b. **Finance Committee Meeting** - Kosel/Nagel (Supporting Material)  
Approved General Manager timesheets included for reference.  
Action = Report by Finance Committee Chair & Discussion

**8. (9:30pm) FIRE CHIEF'S REPORT** (Supporting Material)

**9. (9:40pm) EMERGENCY PREPAREDNESS COORDINATOR'S REPORT**

Action = Presentation/Discussion

**10. (9:50pm) GENERAL MANAGER'S REPORT** (Supporting Material)

Action = Presentation/Discussion

**11. (9:55pm) OUTSIDE AGENCIES REPORTS**

- a. **Contra Costa Special Districts Association** (Stein)

**12. (10:00pm) ADJOURNMENT**

The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on March 9, 2022 at 7:00pm. The deadline for agenda items to be included in the Board packet is Wednesday, February 23, 2022 by 1:00pm. The deadline for agenda-related materials to be included in the Board Packet is Wednesday, March 2, 2022 by 1:00pm.



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

**DATE/TIME:** January 12<sup>th</sup>, 2022, 7:00PM

**LOCATION:** Via Zoom

**PRESENT:** Directors: President Larry Nagel, Vice-President Kevin Padian, Secretary Janice Kosel (Note: Kosel joined the meeting at 7:08pm), Director Don Dommer, Director Julie Stein  
Staff: GM Bill Hansell, Chief Michael Pigoni, EPC Johnny Valenzuela

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

President Nagel called the meeting to order at 7:04 p.m. and confirmed the roll call.

**2. PUBLIC COMMENT:**

There was no public comment.

**3. ADOPTION OF CONSENT ITEMS (0:02:15):**

Director Kosel requested that item 3d “Approval of Monthly Financial Reports 01/12/2022” be pulled for separate consideration.

<b>MOTION:</b> M/s Kosel/Padian: Motion to Adopt the Consent Calendar except for items 3d.	
<b>VOTE:</b> Ayes: Dommer, Kosel, Nagel, Padian, Stein Nays: None Abstentions: None Absent: None	
Motion Passed 5-0-0	<b>Video Time Stamped: 0:04:00</b>

**3d. Approval of Monthly Financial Reports 01/12/2022:**

Director Kosel noted that the line item for legal fees have been significantly reduced over the last six months.

<b>MOTION:</b> M/s Padian/Kosel: Motion to adopt 3d Approval of Monthly Financial Reports 01/12/2022.	
<b>VOTE:</b> Ayes: Dommer, Kosel, Nagel, Padian, Stein Nays: None Abstentions: None Absent: None	
Motion Passed 5-0-0	<b>Video Time Stamped: 0:05:05</b>

**4. OLD BUSINESS:**

**NONE**

**5. NEW BUSINESS (0:06:30):**

**5a. Board Committee Assignments & Representatives to Outside Agencies:**

President Nagel did not receive any assignment requests from directors since the last meeting and suggested a continuation of roles from 2021. Director Kosel asked if Director Stein wished to serve on a committee. Director Stein requested to be the CCSDA representative.

<b>MOTION:</b> M/s Padian/Dommer: To approve the appointment of Kosel & Nagel to the Finance Committee, Padian & Nagel to the Emergency Preparedness Committee, and Stein as district representative to CCSDA.
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<b>VOTE:</b> Ayes: Dommer, Kosel, Nagel, Padian, Stein Nays: None Abstentions: None Absent: None
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Motion Passed 5-0-0
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<b>Video Time Stamped: 0::00</b>
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**5b. 2022 Board Meeting Planning including Strategic Planning Special Mtg (0:11:25):**

President Nagel suggested a strategic planning meeting to set new goals for 2022. He requested a format and topics for the meeting. The directors discussed a number of different options and strategies for a potential meeting. It was determined that instead of a strategic planning meeting for overall goals, the board should hold a meeting in late February/early March focused on the Emergency Preparedness scope and priorities of the district, including the role and initiatives of the Emergency Preparedness Committee. GM Hansell was directed to plan the meeting as needed.

Public comment was made by Gail Feldman

**5c. Public Safety Building Renovation Progress Update (0:56:11):**

GM Hansell reviewed his written report on PSB renovation work and temporary facilities since the January BOD meeting. Director Stein asked for further information on the temporary facilities schedule and the applicability of the Alquist-Priolo Act. Director Dommer complimented the GM on addressing issues that are difficult to define.

No public comments were made.

<b>MOTION:</b> M/s Padian/Dommer: To accept the report.	
<b>VOTE:</b> Ayes: Dommer, Kosel, Nagel, Padian, Stein Nays: None Abstentions: None Absent: None	
Motion Passed 5-0-0	<b>Video Time Stamped: 1:24:30</b>

**5d. Evacuation Drill Discussion (1:27:29):**

Fire Chief Pigoni outlined discussions to date on evacuation drill options, and noted that there is still a lot of planning to be undertaken. The Chief also referred to other related activities that the Emergency Preparedness Coordinator has suggested, such as informational block parties, etc. There are numerous challenges to holding a large evacuation exercise. Director Padian referred the board to the EPC committee discussion and notes on both evacuation and parking. He pointed out that County control of the process, as well as coordination with the KPD are important to consider. EP Coordinator Valenzuela outlined his work on evacuation recommendations and related events.

Public comment was made by David Spath and Gail Feldman.

**6. FIRE CHIEF'S REPORT (1:57:04):**

Chief Pigoni presented his written report on December 2021 responses and activities.

**7. EMERGENCY PREPAREDNESS COORDINATOR REPORT (2:13:30):**

EP Coordinator presented his written report on his work since the last board meeting. Director Kosel and Director Padian commented on the Firefighter trading cards.

**8. GENERAL MANAGER'S REPORT (2:28:30):**

GM Hansell outlined his written report. Director Kosel commented on board education requirements. Director Stein commented on district contracts and financial conflict of interest issues by individual directors. She noted that all contracts should be put in front of the board. Director Padian suggested that the GM discuss the issue with legal counsel.

**9. EMERGENCY PREPAREDNESS COMMITTEE REPORT (2:46:05):**

**9a. Emergency Preparedness Committee Meetings of December 2, 2021**

VP Padian covered the two important considerations at the last EPC meeting, one of which was the drill that has already been covered, and the other was parking. He indicated that 7 of 9 EPC members are in attendance at this meeting and their dedication should be recognized. He discussed the parking concerns, and recognized control by the County and KPD on those issues, and the challenges facing the district. The topic will continue to be studied in future meetings.

**10. OUTSIDE AGENCIES REPORTS:**

**10a. Contra Costa Special Districts Association**

President Nagel reported that the next meeting is on Monday, January 24<sup>th</sup>, 2022.

**10b. State Professional Development and Membership Services Committees**

None

**11. ADJOURNMENT:** President Nagel adjourned the meeting at 9:59 p.m.  
The next Board of Directors meeting will occur on February 9<sup>th</sup>, 2022.

MINUTES PREPARED BY: Bill Hansell

These minutes were approved at the regular Board Meeting of the Kensington Fire Protection District on February 9<sup>th</sup>, 2022.

Attest:

\_\_\_\_\_  
Secretary of the Board



# EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue ▪ El Cerrito ▪ CA ▪ 94530  
 (510) 215-4450 ▪ FAX (510) 232-4917

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



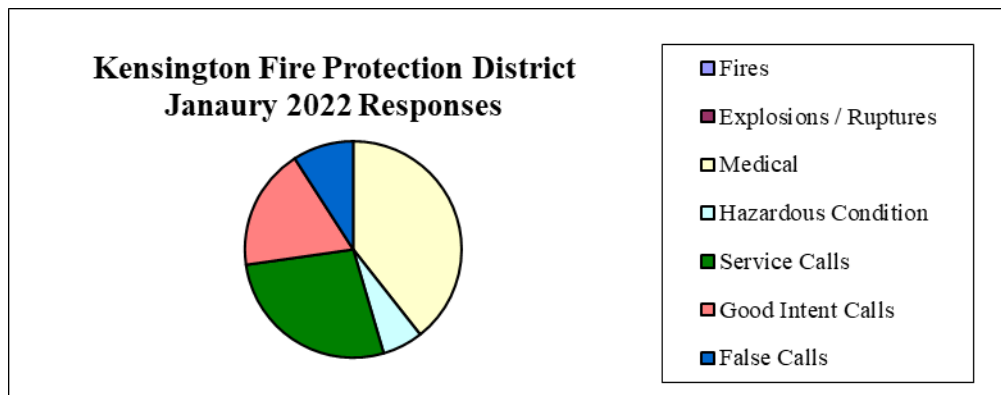
**DATE:** February 1, 2022  
**TO:** Kensington Fire Protection District Board Members  
**FROM:** Michael Pigoni: Fire Chief  
**RE:** **Incident Activity Reports for the Month of January 2022**

There were 33 incidents that occurred during the month of January in the community of Kensington. This is a decrease of 14 calls over the previous month. Please see the attached “Incident Log” for the dates and times, locations, and incident type for these calls that the Fire Department responded to this past month. During this same time, Engine 165 responded to a total of 56 calls which is a decrease of 8 calls over the previous month.

As noted above there was a significant decrease in calls both in the community and within the Department’s response area. However, December was unusually busy due primarily because of the rains that caused numerous incidents. January response numbers are more inline with the Stations normal call volume. Thankfully there were no significant fires or incident with loss of property.

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

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentages</u>
<b>1: Fires</b>	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	0	0.00%
<b>2: Explosions / Ruptures</b>	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
<b>3: Medical</b>	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	13	39.39%
<b>4: Hazardous Condition</b>	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	2	6.06%
<b>5: Service Calls</b>	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	9	27.27%
<b>6: Good Intent Calls</b>	<i>(Cancelled En Route, Wrong Location)</i>	6	18.18%
<b>7: False Calls</b>	<i>(Wrong Company/Unit Dispatched)</i>	3	9.09%
<b>Totals</b>		<b>33</b>	<b>100.00%</b>





## Kensington Fire Protection District Community Response Log for January 2022

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	0022000346	01-Jan-22 21:52:11	Ocean View AVE	Kensington	E165	554
2	0022000382	02-Jan-22 00:55:19	Trinity AVE	Kensington	E165	321
3	0022000531	02-Jan-22 11:41:07	Los Altos DR	Kensington	E172	651
4	0022000918	03-Jan-22 12:06:36	Kerr AVE	Kensington	E165	321
5	0022001480	04-Jan-22 17:26:25	Anson WAY	Kensington	E165	522
6	0022001763	05-Jan-22 11:46:02	Arlington AVE	Kensington	E165	321
7	0022001786	05-Jan-22 12:32:20	Highland BLVD	Kensington	E165	321
8	0022002210	06-Jan-22 10:51:11	Beverly RD	Kensington	E165	600
9	0022002265	06-Jan-22 12:42:43	Lenox RD	Kensington	E165	321
10	0022002490	06-Jan-22 22:59:27	Lenox RD	Kensington	E165	321
11	0022003439	09-Jan-22 08:37:38	Norwood AVE	Kensington	E165	700
12	0022003746	09-Jan-22 22:03:24	Ocean View AVE	Kensington	E165	550
13	0022003812	10-Jan-22 06:17:58	Ocean View AVE	Kensington	E165	550
14	0022003826	10-Jan-22 07:30:45	Yale AVE	Kensington	E165	321
15	0022003866	10-Jan-22 09:21:44	Highland BLVD	Kensington	E165	321
16	0022005098	13-Jan-22 04:27:11	Arlington AVE	Kensington	E165	321
17	0022005604	14-Jan-22 09:25:12	Plateau DR	Kensington	E165	611
18	0022006576	16-Jan-22 18:02:09	Kingston RD	Kensington	E165	445
19	0022006787	17-Jan-22 06:13:07	Ocean View AVE	Kensington	E165	5000
20	0022006834	17-Jan-22 09:29:32	Highland BLVD	Kensington	E165	700
21	0022007595	19-Jan-22 01:28:51	Oberlin AVE	Kensington	E165	611X
22	0022007892	19-Jan-22 17:01:29	Stratford RD	Kensington	E165	522
23	0022009092	22-Jan-22 13:54:35	Amherst AVE	Kensington	E165	400
24	0022009162	22-Jan-22 17:14:41	Norwood CT	Kensington	E165	321
25	0022009691	23-Jan-22 20:01:31	Ocean View AVE	Kensington	E165	550
26	0022009796	24-Jan-22 03:30:25	Kingston RD	Kensington	E165	736
27	0022009801	24-Jan-22 04:32:53	Windsor AVE	Kensington	E165	321
28	0022010511	25-Jan-22 14:51:22	Amherst AVE	Kensington	E165	554
29	0022010769	26-Jan-22 08:53:11	Franciscan WAY	Kensington	E172	321
30	0022011481	27-Jan-22 18:23:21	Kensington CT	Kensington	E165	5000

31	0022012245	29-Jan-22 13:29:42	Kerr AVE	Kensington	E165	321
32	0022012857	30-Jan-22 23:13:11	Avon RD	Kensington	E165	611X
33	0022013014	31-Jan-22 11:24:12	Colusa AVE	Kensington	E165	611M

**Type Series**

**Description**

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

## Kensington Fire Protection District Engine 65 Response Log for January 2022

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	0022000346	01-Jan-22 21:52:11	Ocean View AVE	Kensington	E165	554
2	0022000382	02-Jan-22 00:55:19	Trinity AVE	Kensington	E165	321
3	0022000527	02-Jan-22 11:33:42	El Cerrito PLZ	El Cerrito	E165	552
4	0022000918	03-Jan-22 12:06:36	Kerr AVE	Kensington	E165	321
5	0022001395	04-Jan-22 14:12:31	Liberty ST	El Cerrito	E165	321
6	0022001480	04-Jan-22 17:26:25	Anson WAY	Kensington	E165	522
7	0022001763	05-Jan-22 11:46:02	Arlington AVE	Orinda	E165	321
8	0022001786	05-Jan-22 12:32:20	Highland BLVD	Kensington	E165	321
9	0022001873	05-Jan-22 15:33:55	Fitzgerald DR	Pinole	E165	321
10	0022002210	06-Jan-22 10:51:11	Beverly RD	Kensington	E165	600
11	0022002265	06-Jan-22 12:42:43	Lenox RD	Kensington	E165	321
12	0022002490	06-Jan-22 22:59:27	Lenox RD	Kensington	E165	321
13	0022002516	07-Jan-22 00:47:31	Carmel AVE	El Cerrito	E165	5000
14	0022002630	07-Jan-22 09:22:58	Potrero AVE	El Cerrito	E165	321
15	0022002873	07-Jan-22 19:49:31	Ramona AVE	El Cerrito	E165	321
16	0022002955	08-Jan-22 00:40:40	Ramona AVE	El Cerrito	E165	611M
17	0022003264	08-Jan-22 19:19:46	Terrace DR	El Cerrito	E165	400
18	0022003439	09-Jan-22 08:37:38	Norwood AVE	Kensington	E165	700
19	0022003522	09-Jan-22 12:30:18	Eureka AVE	El Cerrito	E165	400
20	0022003585	09-Jan-22 15:03:07	Albemarle ST	El Cerrito	E165	5000
21	0022003746	09-Jan-22 22:03:24	Ocean View AVE	Kensington	E165	550
22	0022003812	10-Jan-22 06:17:58	Ocean View AVE	Kensington	E165	550
23	0022003826	10-Jan-22 07:30:45	Yale AVE	Kensington	E165	321
24	0022003866	10-Jan-22 09:21:44	Highland BLVD	Kensington	E165	321
25	0022004069	10-Jan-22 16:49:33	Fern ST	El Cerrito	E165	5000
26	0022005098	13-Jan-22 04:27:11	Arlington AVE	Kensington	E165	321
27	0022005313	13-Jan-22 15:50:44	Elm ST	El Cerrito	E165	5000
28	0022005462	13-Jan-22 22:33:12	Ramona AVE	El Cerrito	E165	611H
29	0022005518	14-Jan-22 03:06:14	Ashbury AVE	El Cerrito	E165	735
30	0022005604	14-Jan-22 09:25:12	Plateau DR	Kensington	E165	611

31	0022006205	15-Jan-22 17:41:03	Sr 24 E	Orinda	E165	611
32	0022006576	16-Jan-22 18:02:09	Kingston RD	Kensington	E165	445
33	0022006787	17-Jan-22 06:13:07	Ocean View AVE	Kensington	E165	5000
34	0022006834	17-Jan-22 09:29:32	Highland BLVD	Kensington	E165	700
35	0022007426	18-Jan-22 15:36:13	Carlson BLVD	El Cerrito	E165	321
36	0022007486	18-Jan-22 17:54:16	Leneve PL	El Cerrito	E165	5000
37	0022007595	19-Jan-22 01:28:51	Oberlin AVE	Kensington	E165	611X
38	0022007871	19-Jan-22 16:38:06	Ramona AVE	El Cerrito	E165	740
39	0022007892	19-Jan-22 17:01:29	Stratford RD	Kensington	E165	522
40	0022008725	21-Jan-22 15:24:35	San Pablo AVE	El Cerrito	E165	321
41	0022008841	21-Jan-22 21:04:11	Brewster DR	Orinda	E165	131
42	0022009092	22-Jan-22 13:54:35	Amherst AVE	Kensington	E165	400
43	0022009162	22-Jan-22 17:14:41	Norwood CT	Kensington	E165	321
44	0022009455	23-Jan-22 09:38:08	Ashbury AVE	El Cerrito	E165	440
45	0022009563	23-Jan-22 14:19:12	Bayview AVE	Richmond	E165	651
46	0022009691	23-Jan-22 20:01:31	Ocean View AVE	Kensington	E165	550
47	0022009796	24-Jan-22 03:30:25	Kingston RD	Kensington	E165	736
48	0022009801	24-Jan-22 04:32:53	Windsor AVE	Orinda	E165	321
49	0022009837	24-Jan-22 07:09:19	Oak ST	El Cerrito	E165	113
50	0022009998	24-Jan-22 12:57:22	Village DR	El Cerrito	E165	554
51	0022010511	25-Jan-22 14:51:22	Amherst AVE	Kensington	E165	554
52	0022011481	27-Jan-22 18:23:21	Kensington CT	Kensington	E165	5000
53	0022012245	29-Jan-22 13:29:42	Kerr AVE	Kensington	E165	321
54	0022012603	30-Jan-22 11:13:51	Shevlin DR	El Cerrito	E165	114
55	0022012857	30-Jan-22 23:13:11	Avon RD	Kensington	E165	611X
56	0022013014	31-Jan-22 11:24:12	Colusa AVE	Kensington	E165	611M

**Type Series**

- 100
- 200
- 300
- 400
- 500
- 600
- 700

**Description**

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

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

**KENSINGTON FPD  
 TRANSMITTAL - APPROVAL  
 Invoices**

PY/CY:  
 BATCH #.:  
 DATE : 2/9/2022  
 LOCATION #: 13  
 FILENAME: KENSINGTON

VEND #	VENDOR NAME	INVOICE DATE	DESCRIPTION	FUND /ORG	SUB-ACCT	TASK	OPT.	ACTIVITY /WORK AUTH.	ENCUMB (P.O.) / Invoice #	P/C	PAYMENT AMOUNT
50151	El Cerrito	2/1/2022	Feb-22	7840	2328						309,743.34
	ZFA Structural Engineers	1/31/2022	Public Safety Building Renovation	7840	2310						10,005.00
	Marjang Design	1/31/2022	Public Safety Building Renovation	7840	2310						28,913.75
50147	KFPD Revolving Fund	2/9/2022	Reimburse Revolving fund	7840	2490						39,049.24
	<b>TOTAL</b>										<b><u>387,711.33</u></b>

Kensington FPD Approval

\_\_\_\_\_  
 Board President

\_\_\_\_\_  
 General Manager

Kensington Fire Protection District  
 Checking Account Replenishment  
 February 9, 2022

Transactions:

Payee	Date	Expenses	Description
Acapulco Rock & Soil	12/31/2021	\$ 389.61	Community Sandbags
VSP	01/03/2022	\$ 323.10	VSP Payment
Altivu (995061)	01/04/2022	\$ 8,333.33	Emergency Prep Coordination Services
Streamline	01/04/2022	\$ 260.00	Website
Delta Dental	01/05/2022	\$ 948.79	Retiree Dental
Zoom	01/06/2022	\$ 289.90	Zoom Payment
W Hansell	01/07/2022	\$ 3,039.21	Payroll
Fed/State	01/07/2022	\$ 2,004.01	Payroll Tax Withholding
Heartland Payroll	01/07/2022	\$ 78.54	Payroll Processing Fee
Google	01/07/2022	\$ 90.00	Email Service
James Art (995060)	01/11/2022	\$ 688.00	Fire Engineer Plan Review
CalPERS	01/11/2022	\$ 952.08	Health Settlement
Fedex Office	01/12/2022	\$ 36.64	Community Sandbags
All-Ways Green Services (995063)	01/13/2022	\$ 195.69	Monthly Building Maintenance
Target	01/18/2022	\$ 66.64	PSB Furniture
Comcast	01/20/2022	\$ 144.97	Internet
W Hansell	01/21/2022	\$ 5,235.73	Payroll
Fed/State	01/21/2022	\$ 4,001.96	Payroll Tax Withholding
Heartland Payroll	01/21/2022	\$ 83.28	Payroll Processing Fee
CrashPlan	01/24/2022	\$ 9.99	Monthly Payment for Cloud Backup
PG&E	01/24/2022	\$ 584.56	Gas Service
Engineering Solutions Services (995064)	01/25/2022	\$ 4,587.50	Grant Writer Consultant
Delta Dental	01/27/2022	\$ 948.79	Retiree Dental
PG&E	01/28/2022	\$ 1,226.58	Electric Service
AT&T	01/28/2022	\$ 423.54	Office Telephone
Stericycle	01/28/2022	\$ 308.26	January 2022 Services
CalPERS	01/31/2022	\$ 3,798.54	Retiree Health
Net Withdrawals for Replenishment		\$ 39,049.24	
		\$ -	
Replenishment Adjusted for Monthly Bills		\$ 39,049.24	

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Board President \_\_\_\_\_ Date

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General Manager \_\_\_\_\_ Date

**Kensington Fire Protection District  
Cash and Investment Balance Sheet  
As of January 31, 2022**

**Current Cash and Investments**

<b>Cash Balance</b>		<b>Comments</b>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	125,957.32	Balance as of 1/31/2022, Pending Reconciliations
General Fund	2,670,528.11	Balance as of 1/31/2022, Pending Reconciliations
Special Tax Fund	124,764.10	Balance as of 1/31/2022, Pending Reconciliations
Capital Fund	454,548.26	Balance as of 1/31/2022, Pending Reconciliations
<b>Total Cash Balance</b>	<b>3,375,997.79</b>	
<b>Investments</b>		
Capital Replacement Funds	1,358,672.62	Balance as of 1/31/2022, Pending Reconciliations
Special Tax Fund	514.84	Balance as of 1/31/2022, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 1/31/2022, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 1/31/2022, Pending Reconciliations
Investments - Other	1,951,554.19	Balance as of 1/31/2022, Pending Reconciliations
<b>Total Investments</b>	<b>6,741,427.66</b>	
 <b>Total Current Cash and Investments</b>	 <b>10,117,425.45</b>	

## Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2021 through January 2022

	<u>Jul '21 - Jan '22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,642,753.26	4,595,532.00	47,221.26	101.03%
Special Taxes	204,417.70	200,686.00	3,731.70	101.86%
Other Tax Income	12,233.76	24,000.00	-11,766.24	50.97%
Lease Agreement	21,351.75	27,450.00	-6,098.25	77.78%
Interest Income	12,157.29	110,000.00	-97,842.71	11.05%
Miscellaneous Income	428,440.90	0.00	0.00	100.0%
<b>Total Income</b>	<u>5,321,354.66</u>	<u>4,957,668.00</u>	<u>363,686.66</u>	<u>107.34%</u>
<b>Expense</b>				
<b>Staff</b>				
Wages	85,647.00	169,130.00	-83,483.00	50.64%
Vacation Wages	0.00	8,910.00	-8,910.00	0.0%
Medical/dental ins compensation	1,000.00	12,000.00	-11,000.00	8.33%
Payroll Taxes	6,216.64	14,000.00	-7,783.36	44.41%
Workers Compensation/Life Ins	393.90	759.00	-365.10	51.9%
Payroll Processing	1,150.18	1,900.00	-749.82	60.54%
<b>Total Staff</b>	<u>94,407.72</u>	<u>206,699.00</u>	<u>-112,291.28</u>	<u>45.67%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	7,616.64	11,425.00	-3,808.36	66.67%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>7,616.64</u>	<u>11,425.00</u>	<u>-3,808.36</u>	<u>66.67%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Long Term Financial Planner	14,981.25	30,000.00	-15,018.75	49.94%
Emergency Prep Coordinator	49,999.98	100,000.00	-50,000.02	50.0%
Accounting	18,000.00	36,000.00	-18,000.00	50.0%
Actuarial Valuation	0.00	5,600.00	-5,600.00	0.0%
Audit	0.00	17,500.00	-17,500.00	0.0%
Bank Fee	25.00	0.00	25.00	100.0%
Contra Costa County Expenses	19,978.28	35,000.00	-15,021.72	57.08%
El Cerrito Contract Fee	2,056,757.80	3,525,860.00	-1,469,102.20	58.33%
El Cerrito Reconciliation(s)	111,445.61	191,060.00	-79,614.39	58.33%
IT Services and Equipment	22.78	12,000.00	-11,977.22	0.19%
Fire Abatement Contract	0.00	5,000.00	-5,000.00	0.0%
Fire Engineer Plan Review	688.00	3,000.00	-2,312.00	22.93%
Grant Writer/Coordinator	4,587.50	50,000.00	-45,412.50	9.18%
Risk Management Insurance	0.00	14,420.00	-14,420.00	0.0%
LAFCO Fees	0.00	4,254.00	-4,254.00	0.0%
Legal Fees	4,997.00	24,000.00	-19,003.00	20.82%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	1,820.00	2,750.00	-930.00	66.18%
Wildland Vegetation Mgmt	0.00	7,600.00	-7,600.00	0.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<u>2,283,303.20</u>	<u>4,074,044.00</u>	<u>-1,790,740.80</u>	<u>56.05%</u>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	12,127.78	20,000.00	-7,872.22	60.64%



## Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2021 through January 2022

	<u>Jul '21 - Jan '22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
EP Coord Expense Account	0.00	5,000.00	-5,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	3,500.00	-3,500.00	0.0%
Open Houses	0.00	1,800.00	-1,800.00	0.0%
Community Shredder	135.00	3,200.00	-3,065.00	4.22%
Firesafe Planting Grants	0.00	3,000.00	-3,000.00	0.0%
Community Sandbags	1,728.57	1,500.00	228.57	115.24%
Volunteer Appreciation	0.00	1,500.00	-1,500.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	483.17	0.00	0.00	1.00
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>14,474.52</b>	<b>42,000.00</b>	<b>-27,525.48</b>	<b>34.46%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	3,323.58	10,000.00	-6,676.42	33.24%
Office				
Office Expense	2,841.74	3,500.00	-658.26	81.19%
Office Supplies	694.33	3,500.00	-2,805.67	19.84%
Telephone	3,988.73	7,800.00	-3,811.27	51.14%
Office- Other	0.00	382.00	-382.00	0.0%
<b>Total Office</b>	<b>7,524.80</b>	<b>15,182.00</b>	<b>-7,657.20</b>	<b>49.56%</b>
Firefighter's Apparel & PPE	810.21	2,000.00	-1,189.79	40.51%
Firefighters' Expenses	0.00	13,300.00	-13,300.00	0.0%
Staff Appreciation	93.49	3,000.00	-2,906.51	3.12%
Memberships	7,615.00	8,720.00	-1,105.00	87.33%
Building Maintenance				
Gardening service	2,275.00	5,000.00	-2,725.00	45.5%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	4,065.01	7,500.00	-3,434.99	54.2%
Janitorial Service	1,229.72	1,400.00	-170.28	87.84%
Miscellaneous Maint.	1,280.49	25,000.00	-23,719.51	5.12%
<b>Total Building Maintenance</b>	<b>8,850.22</b>	<b>40,400.00</b>	<b>-31,549.78</b>	<b>21.91%</b>
Building Utilities/Service				
Gas and Electric	7,132.87	12,500.00	-5,367.13	57.06%
Water/Sewer	2,820.03	3,000.00	-179.97	94.0%
<b>Total Building Utilities/Service</b>	<b>9,952.90</b>	<b>15,500.00</b>	<b>-5,547.10</b>	<b>64.21%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>38,170.20</b>	<b>108,102.00</b>	<b>-69,931.80</b>	<b>35.31%</b>
Contingency	0.00	25,000.00	-25,000.00	0.0%
<b>Total Expense</b>	<b>2,437,972.28</b>	<b>4,467,270.00</b>	<b>-2,029,297.72</b>	<b>54.57%</b>
<b>Net Ordinary Income</b>	<b>2,883,382.38</b>	<b>490,398.00</b>	<b>2,392,984.38</b>	<b>587.97%</b>
<b>Net Income</b>	<b>2,883,382.38</b>	<b>490,398.00</b>	<b>2,392,984.38</b>	<b>587.97%</b>

# Kensington Fire Protection District

## Trial Balance

As of January 31, 2022

02/02/22

Accrual Basis

	Jan 31, 22	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund	125,957.32	
General Fund	2,670,528.11	
Special Tax Fund	124,764.10	
Capital Fund	454,548.26	
Grants Receivable	0.00	
Accounts Receivable - Year End	0.00	
Due from County for Reimb.	0.00	
Due From Other Funds	0.00	
Accounts Receivable	3,050.25	
Interest Receivable	0.00	
Advance on Taxes	2,192,464.59	
Advance on Supplemental Taxes	71,779.71	
KPPCSD Note Receivable	0.00	
E/C Salary Reimbursement Receiv	0.00	
Undeposited Funds	0.00	
Deposits on Fixed Assets	20,000.00	
Prepaid Services - EC	0.07	
Prepaid Exp.	1,159.00	
Prepaid CERBT - Retiree Trust	503,831.00	
Investments	3,486.33	
Investments:Capital Replacement Funds	3,307,255.32	
Investments:Fire Protect. Contract Reserves	3,021,642.67	
Investments:E/C Contract Recon Reserves	409,043.34	
Land	5,800.00	
Equipment	2,073,780.43	
Accumulated Depreciation-Equip		1,011,602.78
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,208,874.20
Water System Improvements	0.00	
Current Capital Outlay:Temporary Facilities Project	4,650.00	
Current Capital Outlay:PSB Renovation Soft Costs	280,977.96	
Current Capital Outlay:Engine Defibrillators	0.00	
Current Capital Outlay:Public Education	0.00	
Current Capital Outlay:Water System Cistern	0.00	
Current Capital Outlay:Engine	0.00	
Current Capital Outlay:P/S Building Repair/Replace	1,696.98	
Current Capital Outlay:P/S Bldg Bay Doors	0.00	
Current Capital Outlay:Bay Lighting	0.00	
Current Capital Outlay:Computers/Computerized Equip.	0.00	
Current Capital Outlay:Office Equipment-Copier	0.00	
Current Capital Outlay:P/S Building - MCI Fund	0.00	
Current Capital Outlay:EBRICS Radios	0.00	
Current Capital Outlay:FF High Band Radios	0.00	
Current Capital Outlay:B/C Command Vehicle	0.00	
Current Capital Outlay:Thermal Imager	0.00	
Current Capital Outlay:Water System Improvements	0.00	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Current Capital Outlay:Apparatus Bay Construction	0.00	
Current Capital Outlay:Holmatro Tool	0.00	
Current Capital Outlay:Computers/Furniture	0.00	
Current Capital Outlay:Type III Engine	0.00	
Prop 1A Loan - State of CA	0.00	
Suspense	0.00	
Due to Revolving Acct - Gen Fnd		312,649.15
Due to Other - Issued by CCC		71,960.21
Due To Other Funds	0.00	
Accounts Payable		1,605.65
Accrued Salary Reimb Income-EC	0.00	
Surety Bond Claim Held	0.00	
EI Cerrito Service Contract Pay	0.00	
Wages & PR Taxes Payable	0.00	

# Kensington Fire Protection District

## Trial Balance

As of January 31, 2022

02/02/22

Accrual Basis

	Jan 31, 22	
	Debit	Credit
Deferred Comp Payable	0.00	
KPPCSD MCI Deposit Payable	0.00	
Deferred Inflow of Resources		9,731.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		28,562.56
GASB 45 Accrual	0.00	
Postretirement Health Ben Liab	22,033.46	
Postretirement Health Ben-Prior	0.00	
Fund Equity - General		3,889,496.00
Fund Equity - Capital Projects		3,213,698.00
Fund Equity - Special Revenue		109,075.00
Fund Equity - Gen Fixed Asset		2,212,997.01
Fund Equity		2,317,661.58
Opening Bal Equity	0.00	
Property Taxes		4,642,753.26
Special Taxes		204,417.70
Other Tax Income		12,233.76
Lease Agreement		21,351.75
Interest Income		12,157.29
Miscellaneous Income		428,440.90
Staff:Wages	85,647.00	
Staff:Medical/dental ins compensation	1,000.00	
Staff:Payroll Taxes	6,216.64	
Staff:Workers Compensation/Life Ins	393.90	
Staff:Payroll Processing	1,150.18	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	7,616.64	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	14,981.25	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	49,999.98	
OUTSIDE PROFESSIONAL SERVICES:Accounting	18,000.00	
OUTSIDE PROFESSIONAL SERVICES:Bank Fee	25.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	19,978.28	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	2,056,757.80	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	111,445.61	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	22.78	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	688.00	
OUTSIDE PROFESSIONAL SERVICES:Grant Writer/Coordinator	4,587.50	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	4,997.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	1,820.00	
COMMUNITY SERVICE ACTIVITIES	483.17	
COMMUNITY SERVICE ACTIVITIES:Public Education	12,127.78	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	135.00	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	1,728.57	
DISTRICT ACTIVITIES:Professional Development	3,323.58	
DISTRICT ACTIVITIES:Office:Office Expense	2,841.74	
DISTRICT ACTIVITIES:Office:Office Supplies	694.33	
DISTRICT ACTIVITIES:Office:Telephone	3,988.73	
DISTRICT ACTIVITIES:Firefighter's Apparel & PPE	810.21	
DISTRICT ACTIVITIES:Staff Appreciation	93.49	
DISTRICT ACTIVITIES:Memberships	7,615.00	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	2,275.00	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	4,065.01	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	1,229.72	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	1,280.49	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	7,132.87	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	2,820.03	
<b>TOTAL</b>	<b>20,128,516.84</b>	<b>20,128,516.84</b>

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

02/02/22

Accrual Basis

July 2021 through January 2022

	Jul '21 - Jan 22	Jul '20 - Jan 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,642,753.26	4,456,943.60	185,809.66	4.2%
Special Taxes	204,417.70	200,685.70	3,732.00	1.9%
Other Tax Income	12,233.76	12,250.32	-16.56	-0.1%
Lease Agreement	21,351.75	21,297.30	54.45	0.3%
Interest Income	12,157.29	1,649.06	10,508.23	637.2%
Miscellaneous Income	428,440.90	223.50	428,217.40	191,596.2%
<b>Total Income</b>	<b>5,321,354.66</b>	<b>4,693,049.48</b>	<b>628,305.18</b>	<b>13.4%</b>
<b>Expense</b>				
<b>Staff</b>				
Wages	85,647.00	78,083.56	7,563.44	9.7%
Payroll Taxes	6,216.64	7,533.36	-1,316.72	-17.5%
Workers Compensation/Life Ins	393.90	1,597.87	-1,203.97	-75.4%
Payroll Processing	1,150.18	1,008.17	142.01	14.1%
<b>Total Staff</b>	<b>93,407.72</b>	<b>88,222.96</b>	<b>5,184.76</b>	<b>5.9%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	7,616.64	3,808.32	3,808.32	100.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>7,616.64</b>	<b>3,808.32</b>	<b>3,808.32</b>	<b>100.0%</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	18,000.00	18,570.00	-570.00	-3.1%
Actuarial Valuation	0.00	5,600.00	-5,600.00	-100.0%
Audit	0.00	10,000.00	-10,000.00	-100.0%
Bank Fee	25.00	0.00	25.00	100.0%
Contra Costa County Expenses	19,978.28	-527.23	20,505.51	3,889.3%
EI Cerrito Contract Fee	2,056,757.80	1,883,958.23	172,799.57	9.2%
EI Cerrito Reconciliation(s)	111,445.61	178,515.99	-67,070.38	-37.6%
IT Services and Equipment	22.78	9,081.86	-9,059.08	-99.8%
Fire Abatement Contract	0.00	2,450.00	-2,450.00	-100.0%
Fire Engineer Plan Review	688.00	0.00	688.00	100.0%
RGS Contract	0.00	0.00	0.00	0.0%
Grant Writer/Coordinator	4,587.50	0.00	4,587.50	100.0%
LAFCO Fees	0.00	2,293.70	-2,293.70	-100.0%
Legal Fees	4,997.00	41,540.44	-36,543.44	-88.0%
BH/GM Recruitment	0.00	14,400.00	-14,400.00	-100.0%
Temporary Services	0.00	8,782.85	-8,782.85	-100.0%
Traffic Study	0.00	0.00	0.00	0.0%
Website Development/Maintenance	1,820.00	1,120.00	700.00	62.5%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>2,218,321.97</b>	<b>2,175,785.84</b>	<b>42,536.13</b>	<b>2.0%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	12,127.78	3,090.00	9,037.78	292.5%
Community Shredder	135.00	0.00	135.00	100.0%
DFSC Matching Grants	0.00	24,000.00	-24,000.00	-100.0%
Community Sandbags	1,728.57	0.00	1,728.57	100.0%
COMMUNITY SERVICE ACTIVITIES - Other	483.17	0.00	483.17	100.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>14,474.52</b>	<b>27,090.00</b>	<b>-12,615.48</b>	<b>-46.6%</b>
<b>DISTRICT ACTIVITIES</b>				
<b>Professional Development</b>	3,323.58	0.00	3,323.58	100.0%
<b>Office</b>				
Office Expense	2,841.74	997.64	1,844.10	184.9%
Office Supplies	694.33	116.64	577.69	495.3%
Telephone	3,988.73	8,521.19	-4,532.46	-53.2%
Office - Other	0.00	317.83	-317.83	-100.0%
Office - Other	0.00	64.00	-64.00	-100.0%
<b>Total Office</b>	<b>7,524.80</b>	<b>10,017.30</b>	<b>-2,492.50</b>	<b>-24.9%</b>
Firefighter's Apparel & PPE	810.21	1,187.00	-376.79	-31.7%
Staff Appreciation	93.49	0.00	93.49	100.0%
Memberships	7,615.00	7,753.00	-138.00	-1.8%
<b>Building Maintenance</b>				
Needs Assess/Feasibility Study	0.00	19,125.29	-19,125.29	-100.0%
Gardening service	2,275.00	2,275.00	0.00	0.0%
Building alarm	0.00	230.00	-230.00	-100.0%
Medical Waste Disposal	4,065.01	3,693.95	371.06	10.1%
Janitorial Service	1,229.72	735.00	494.72	67.3%
Miscellaneous Maint.	1,280.49	15,798.33	-14,517.84	-91.9%
<b>Total Building Maintenance</b>	<b>8,850.22</b>	<b>41,857.57</b>	<b>-33,007.35</b>	<b>-78.9%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	7,132.87	6,706.28	426.59	6.4%
Water/Sewer	2,820.03	925.39	1,894.64	204.7%
<b>Total Building Utilities/Service</b>	<b>9,952.90</b>	<b>7,631.67</b>	<b>2,321.23</b>	<b>30.4%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>38,170.20</b>	<b>68,446.54</b>	<b>-30,276.34</b>	<b>-44.2%</b>
<b>Total Expense</b>	<b>2,371,991.05</b>	<b>2,363,353.66</b>	<b>8,637.39</b>	<b>0.4%</b>
<b>Net Ordinary Income</b>	<b>2,949,363.61</b>	<b>2,329,695.82</b>	<b>619,667.79</b>	<b>26.6%</b>
<b>Net Income</b>	<b>2,949,363.61</b>	<b>2,329,695.82</b>	<b>619,667.79</b>	<b>26.6%</b>



## RESOLUTION 2022-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE KENSINGTON FIRE PROTECTION DISTRICT FOR THE PERIOD FEBRUARY 13, 2022 THRU MARCH 14, 2022 PURSUANT TO BROWN ACT PROVISIONS.**

**WHEREAS**, the Kensington Fire Protection District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

**WHEREAS**, all meetings of Kensington Fire Protection District's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

**WHEREAS**, the Brown Act, Government Code section 54953(e), makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

**WHEREAS**, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

**WHEREAS**, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological or human-caused disasters; and

**WHEREAS**, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

**WHEREAS**, the Board of Directors previously adopted Resolutions, Number 21-08 on October 13, 2021, Number 21-10 on November 10, 2021, Number 21-11 on December 8, 2021, and Number 2022-01 on January 12, 2022 finding that the requisite conditions exist for the legislative bodies of Kensington Fire Protection District to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

**WHEREAS**, emergency conditions persist in the District, specifically, on March 4, 2020, Governor Newsom proclaimed a State of Emergency under the California Emergency Services Act due to COVID-19, which is still in existence; and

**WHEREAS**, on August 2, 2021, the Contra Costa County Health Officer issued a Health Order requiring the wearing of face coverings in workplaces and public settings due to the rise of the SARS-CoV-2 Delta Variant, which is still in effect and has been amended due to the Omicron Variant; and

**WHEREAS**, the Board of Directors does hereby find that the State of Emergency due to COVID-19 still exists; that many persons who regularly attend Board meetings are over the age of 65 and therefore considered particularly vulnerable to COVID-19, which has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District; and therefore desires to affirm a local emergency exists and re-ratify the proclamation of state of emergency by the Governor of the State of California and the recommendation of social distancing by the Contra Costa County Health Officer; and

**WHEREAS**, as a consequence of the local emergency persisting, the Board of Directors does hereby find that the legislative bodies of Kensington Fire Protection District shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

**WHEREAS**, the District provides in the public notices and agendas for all public meetings the online and telephone options for participation in public meetings, protecting the right of the public to address their local officials and to participate in public meetings, and posts this information on the District's website, including instructions on how to access the public meeting remotely.

**NOW, THEREFORE BE IT RESOLVED**, that the board of directors of Kensington Fire Protection District does hereby resolve as follows:

**Section 1. Recitals.** The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

**Section 2. Affirmation that Local Emergency Persists.** The Board of Directors hereby considers the conditions of the state of emergency in the District and proclaims that a local emergency persists throughout the District, and that many persons who regularly attend Board meetings are over the age of 65 and therefore considered particularly vulnerable to COVID-19, which has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District; and therefore desires to affirm the recommendation of social distancing by the Contra Costa County Health Officer.

**Section 3. Re-ratification of Governor's Proclamation of a State of Emergency.** The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

**Section 4. Remote Teleconference Meetings.** The General Manager and legislative bodies of Kensington Fire Protection District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

**Section 5. Effective Date of Resolution.** This Resolution shall take effect from February 13, 2022, and shall be effective until the earlier of (i) March 14, 2022, or such time the Board of

Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of Kensington Fire Protection District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

\*\*\*\*\*

The foregoing resolution was duly adopted at a special meeting of the Kensington Fire Protection District on the 9<sup>th</sup> day of February 2022 by the following vote of the Board.

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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**Larry Nagel, President**

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**Janice Kosel, Secretary**

**KFPD Board of Directors Meeting**  
**Agenda Item 4a**  
**Measure X Presentation by Supervisor Gioia**

**Attachment B.17**

**Fire Services: \$18,800,000 (One-time), \$10,000,000 (First-year), and \$13,500,000 (On-going)**

**Reopening and Staffing Fire Stations**

**Currently East County Fire/Station 54– Build/Reopen and Staff Fire Station (via annexation)**

Fire Station 54, located in downtown Brentwood (739 1<sup>st</sup> Street), has been closed since 2014 as a result of funding constraints and the aging facility being functionally obsolete and unsafe for occupancy. The reopening of this station would restore fire, EMS, and rescue services to a large area of Brentwood as well as supporting the surrounding communities. Funds are needed to demolish the abandoned fire station, design, and rebuild a new fire station on the existing site, procure the necessary fire apparatus for the station, and then transition to support on-going operational and staffing costs into the future.

The station will be staffed by three personnel per shift, with one of these being a paramedic, enhancing emergency medical response capability to the level of advanced life support. Response times would be significantly reduced within Brentwood and the ability to provide the minimum number of firefighters at the scene of a structure fire would be improved. While the annexation with the Contra Costa County Fire Protection District will provide the reopening of two stations within the Brentwood and Oakley areas (Stations 51 and 55 respectively), this third station (Station 54) requires Measure X funds to become a reality for construction and staffing.

Ongoing funding would support salaries and benefits for the personnel assigned to the station, as well as providing for overtime staffing costs, facility operations and utilities, supplies, equipment, and consideration for future apparatus replacement. Station 54, along with Stations 51 and Station 55 to be staffed as part of the annexation, would eliminate the current fire service deficiencies in the East Contra Costa Fire District response area.

Funding of \$12.2 million one-time and \$3.5 million annually recurring:

- Demolition of existing building (\$1 million estimate)
- Design, construction of new fire station (\$10 million estimate)
- Purchase of one Type 1 Engine and one wildland engine (\$1.2 million estimate)
- Normal ongoing operations, staffing, apparatus and equipment replacement (\$3.5 million)

**Currently East County Fire/Station 51– Construction of Fire Station 51 (via annexation)**

Fire Station 51, located at the corner of Empire Avenue and Amber Lane in Brentwood, is needed to provide appropriate coverage and capacity for fire, EMS, and rescue services within the City of Brentwood and to support surrounding communities. The City of Brentwood and East Contra Costa Fire District have been working collaboratively for several years on this project. Currently this fire station is in the design phase and with dedicated funding can begin construction in FY 2022/2023. The fire station would provide for the housing and operations of a typical station, as well as additional capacity for fire prevention and other administrative public facing services. The administrative capacity of the facility would provide a more convenient and decentralized service ability and reduce the need for contractors or members of the public to travel from east county areas to the Contra Costa County Fire Protection District headquarters in Concord for new construction plan review, permit applications, and other associated services.



The City of Brentwood has committed \$7 million through development impact fees to support the project, and there is a possibility of \$1 million to \$3 million in federal earmark funding. The total cost of design and construction is estimated at \$15 million, based on Contra Costa County Fire Protection District's experience with constructing fire stations in the past few years.

The staffing and operational costs for Fire Station 51 will be supported through the annexation and were incorporated into the annexation feasibility and fiscal analysis. Measure X funds are not needed to support staffing and on-going operational costs. Personnel and apparatus can be temporarily housed and operated out of Fire Station 52 until Fire Station 51 is constructed.

Funding of \$5 million one-time to support the construction of Fire Station 51.

#### Contra Costa County Fire – Purchase Apparatus and Staff Fire Station 81

Adequate staffing for fire, EMS, and rescue services throughout the Contra Costa County Fire Protection District ("Con Fire") remains below acceptable levels. Con Fire has two remaining stations closed as a result of the Great Recession. Fire Station 4 in unincorporated Walnut Creek (700 Hawthorne Drive) is planned to be reopened with the district's FY 2022-23 budget. The second station, Fire Station 12 (1240 Shell Avenue) in unincorporated Martinez, is located very close to Fire Station 14 (521 Jones Street) in downtown Martinez. The call volume for Fire Station 12 does not support reopening this station, as fire station 14 can handle the call volume in this area.

The area served by Station 81 in downtown Antioch (315 West Tenth Street) is underserved and impacted by very high call volume. Data provided by planning and deployment software consistently identifies the next available resource to be staffed should be a second unit at Station 81 to serve downtown Antioch and the surrounding communities. Fire station 81 does not require any facility upgrades or construction to accommodate this project. Funding requested will be used to procure the necessary apparatus (\$1.6 million in FY 2021-22) and then on-going funding (\$3.5 million) would support salaries and benefits for the additional personnel assigned to the station, as well as providing for overtime staffing costs, facility operations and utilities, supplies, equipment, and consideration for future apparatus replacement. Expanding this station will ensure a restoration of needed fire, EMS, and rescue capacity in one of the busiest and underserved communities, while also providing operational support for the entirety of the district's eastern service areas of Antioch, Pittsburg, Oakley, and Bay Point beginning in FY 2022-23.

Funding of \$1.6 million one-time and \$3.5 million annually recurring:

- Procurement of one (1) ladder truck \$1.6 million)
- Normal ongoing operations, staffing, apparatus and equipment replacement (\$3.5 million)

#### Pinole Fire Department/Reopen Fire Station 74 (alternative consolidation - contract with Con Fire)

Fire Station 74 (3700 Pinole Valley Road, Pinole) is the last remaining closed fire station in the cooperative "Battalion 7" service area of West County. Emergency response activity in Battalion 7 is currently served by the combined efforts of the Contra Costa County Fire Protection District (3 units), Rodeo-Hercules Fire Protection District (2 units), and the City of Pinole Fire Department (1 unit) through a written automatic aid agreement. Through discussions with the Pinole Fire Chief, City Manager, and with support from the City Council, the City of Pinole is interested in contracting with Con Fire for fire services. Services provided by Con Fire would be through a contract for services.

Proposed funds of \$2 million annually would bridge the funding gap to provide ongoing financial support to reopen Fire Station 74 and operate both fire stations, Fire Station 73 (880 Tennent Avenue) and Fire Station 74, within the City of Pinole. Fire Station 74 would be staffed by three personnel on each shift, with at least one of those being a paramedic to provide advanced life support emergency medical service. The continued consolidation of the Battalion 7 service area is important to provide consistent fire, EMS, and rescue services in what is now an imperfect model of three separate agencies serving a large population of West County. Funding from Measure X would ensure the currently underserved communities in and around Pinole would benefit from more stable staffing and levels of emergency services provided by Con Fire through a contract for service.

Funding of \$2 million annually recurring:

- Funding to allow the Contra Costa County Fire Protection District to provide for fire services to staff and operate Fire Station 73 and reopen and staff Fire Station 74. Agreement to contract for services would be required for funding to be made available.)

**Fire/Wildland Mitigation Fuel Reduction:**

**Contra Costa County Fire (hand crew program)**

The wildland fire risk and threat are real and apparent throughout Contra Costa County and directly impacts multiple communities. An annual allocation of \$2.5 million would provide funding for the staffing and equipment necessary to provide a year-round hand crew program consisting of 14 personnel 7 days per week from May through October and 14 personnel 5 days per week from November through April.

This funding will provide personnel and equipment necessary to conduct fuel reduction programs, hazard abatement work, roadway clearance for evacuation routes, brush removal, prescribed burns, and other related fuel mitigation work during non-peak fire season (fall/winter). The crew would be assigned to work projects daily with some projects being single day commitments and others being large scale projects spanning several weeks or longer. The crew would likely engage on projects that included the cooperation and combined efforts of city and county public works agencies, who themselves would not be able to carry out and complete the work without the assistance of the Con Fire hand crew. Early efforts and pilot projects with city and County public works departments have yielded success on small projects throughout the County.

The project work would not be limited to the Contra Costa County Fire service area and would be performed where needed within the County, with priority to those projects in high and very high fire hazard severity zones.

Additionally, this funding would permit the use of the hand crew as a primary fire response asset to the entire County during the peak fire season to assist in fire suppression and wildland fire mitigation efforts. As a unique resource within our County, the hand crew can provide valuable support to wildfire response and mitigation efforts often leading to reduced commitment times of engine companies on vegetation fire responses. The staffing of this hand crew on a year-round basis will position the District to better take advantage of and leverage potential fuel reduction grant funds.

Contra Costa County Fire (fuels reduction projects)

There is a need for continuous work in reducing the risk of wildfire throughout Contra Costa County. An annual allocation of \$2 million would provide funding for larger fuel reduction projects across the county, hiring of specialized contractors and consultants, forestry personnel, rental of specialized equipment, and other costs associated with completing larger, more complex projects. There are existing identified projects that were not selected to receive grant funding from the state and, therefore do not have the financial support to be completed. Funds from this program would be used to initiate and complete projects where no other source of funding is available.

In many grant-funded projects, only partial funding may be provided. Similar to projects such as the North Orinda Shaded Fuel Break and other CalFire coordinated projects, this funding would position the District well for leveraging other funds and grants available through CalFire and other state programs to provide complete funding or to maximize what funding is available.

Funds can be used to design and carry-out vegetation management programs for evacuation routes throughout the county and focusing larger projects to align with the high and very high fire hazard severity zones.

There is a potential for a portion of this funding to be used for individual property owner grants for low-income families to perform hazard abatement and provide defensible space on their properties. Such a program would continue the strong coordination and collaboration with other local groups such as the Diablo Fire Safe Council.

Funds for fuel reduction programs would be managed by Contra Costa County Fire but used for projects throughout the county, including in other jurisdictions such as the San Ramon Valley FPD, El Cerrito-Kensington FD, Moraga-Orinda FPD and others.

**Recommendation:**

The County Administrator's recommendation is to fully fund these important safety programs at a total one-time cost of \$18,800,000, a first year allocation of \$10,000,000, and annual allocation of \$13,500,000.

- Station 54– Build/Reopen and Staff Fire Station (via annexation) - \$12.2 million one-time and \$3.5 million annually
- Station 51– Construction of Fire Station 51 (via annexation) - \$5 million one-time
- Station 81 – Purchase Apparatus and Staff Fire Station - \$1.6 million one-time and \$3.5 million annually
- Pinole Fire Department/Reopen Fire Station 74 - \$2 million annually
- Contra Costa County Fire (hand crew program) - \$2.5 million annually
- Contra Costa County Fire (fuels reduction projects) - \$2 million annually

**A3 Contra Costa Community Crisis Initiative: \$5,000,000 (One-time) and \$20,000,000 (On-going)**

**The A3 Contra Costa Community Crisis Initiative**, designed by Contra Costa Health Services, City Managers, and a consortium of community partners including individuals with lived experience, family members, law enforcement, fire and emergency medical responders, and community-based organizations, is requesting funding from the Board of Supervisors to implement the model of providing appropriate behavioral health crisis services in Contra Costa County for anyone, anywhere, anytime.

The components for which we are requesting funding include the Miles Hall Crisis Call Center, the Mobile Crisis Teams across the entire county, and a designated Crisis Services location with expanded services to address and prevent crises.

Contra Costa Health Services and members of the improvement and design teams request consideration of a one-time funding allocation of \$5 million and on-going support in the amount of \$20 million.

1. The one-time request of \$5 million will provide the needed initial infrastructure for this project including:
  - Physical location renovation, upgrade and furnishings;
  - Technological equipment required to run a state-of-the-art call center;
  - Vehicles to support the mobile crisis teams; and
  - Information technology such as modification of the electronic health record for triage and documentation to support billing, purchase and implementation of dispatching and communication software for the call center and mobile teams as well as network and system integration with 911 systems across the county.
  
2. On-going funding of \$20,000,000 requested to begin immediately will support a robust array of services, being deployed in new and unique ways, to our community including:
  - Miles Hall Crisis Call Center staffing to include medical and psychiatric oversight, administrative and project management support and licensed and peer staff to answer the calls and triage and dispatch mobile crisis teams;
  - Mobile crisis teams that are stationed and available 24 hours a day, 7 days a week across the county with flexible staffing to meet the needs of the community;
  - Development of additional community crisis services as alternate destinations to emergency rooms, psychiatric emergency services and detention facilities that provide multi-disciplinary medical and psychiatric support;
  - Expanded outreach and education across the county of existing and new crisis and behavioral health resources; and
  - On-going administration, program support, infrastructure maintenance and quality improvement activities for the entire A3 Community Crisis Initiative.

With this funding, Contra Costa Health Services will be able to utilize existing and new revenue sources at the state and federal levels for crisis services, thereby leveraging the dollars provided by Measure X. There are also other local revenue possibilities as we understand and measure the impact of the A3

Community Crisis Initiative on reducing the demand on other local government services such as law enforcement, emergency medical services and 911 dispatch centers. Finally, we envision the A3 Initiative as partnering and contracting with hospital and health systems and health insurers across Contra Costa to serve ALL Contra Costa residents as the requirement to provide parity for behavioral health services becomes the reality for our community.

### **Background**

When someone faces a crisis – a fire, crime, or medical emergency – they call 911 with the expectation of getting immediate emergency services. However, when that emergency is a behavioral health crisis, there is no appropriate, reliable, and comprehensive response system. Without a dedicated and fully funded response system, individuals and families in the midst of a mental health or substance abuse crisis are left without necessary support at critical moments in their lives. Impacts of these crises on individuals is sometimes felt on the entire Contra Costa community.

The Contra Costa A3 Community Crisis Initiative seeks to:

- Create the conditions for wellness and provide for the safety of individuals who are most in need of critical mental health and substance use services;
- Enhance community safety and well-being through culturally sensitive therapeutic response;
- Address the identified community need of alternate destinations for people in crisis;
- Provide a new level of care for those seeking behavioral health services;
- Expand the current limited system to a comprehensive crisis response available across Contra Costa;
- Reduce involvement of other local government resources including dispatch services, law enforcement and emergency medical services to respond to behavioral health crises.

### **What is the need**

There is a compelling, immediate need for robust, integrated crisis response services. Just as communities nationwide have demanded alternatives to police response to behavioral health crises, Contra Costa’s residents are likewise advocating for increased behavioral health crisis services. County statistics underscore this pressing need.

- It is estimated that about one in five adults in Contra Costa County are struggling with behavioral health issues.
- Experts at Crisis Now, a nationally recognized organization, estimate that based on our population here in Contra Costa, there will be 28,800 acute crisis episodes every year.
- In 2019 approximately 13% or 14,000 of Contra Costa County's 108,000 emergency medical calls were related to behavioral health.
- Some community members are seeking support at sometimes higher levels of care than what is needed such as Psychiatric Emergency Services (PES) and hospital Emergency Departments. Others come to the attention of law enforcement and fall into the criminal justice system as a last resort.

### **The AIM**

- To develop a system where anyone in Contra Costa County can access timely and appropriate behavioral health crisis services anywhere, at any time.
- The team prioritized three areas for a future Contra Costa model:
  - Someone to talk to - a centralized call center (hub) to receive calls for help

- Someone to respond - 24/7 trained mobile crisis teams responding across the county
- A place to go – locations to get care

**The Process**

Over the past year, Contra Costa Health Services has partnered with individuals and organizations across the county to better understand gaps in the County’s crisis response system and identify needed changes. In Fall 2020, we brought together a multi-disciplinary, county-wide team with diverse experiences and created an initial framework to develop a system where anyone in Contra Costa County can access timely and appropriate behavioral health crisis services anywhere, at any time. The multi-disciplinary team conducted three multiple week-long improvement workshops from November 2020 to June 2021 to document both the current state of the behavioral health crisis response and create and test a future ideal model.

The team represented many facets of mental health and substance abuse crisis response. Their participation has been vital to the progress and success of this effort.

- Those with lived experience
- Family members
- Law enforcement
- Fire and emergency medical responders
- Behavioral health professionals
- Community-based organizations
- Improvement advisors
- Mobile crisis team members

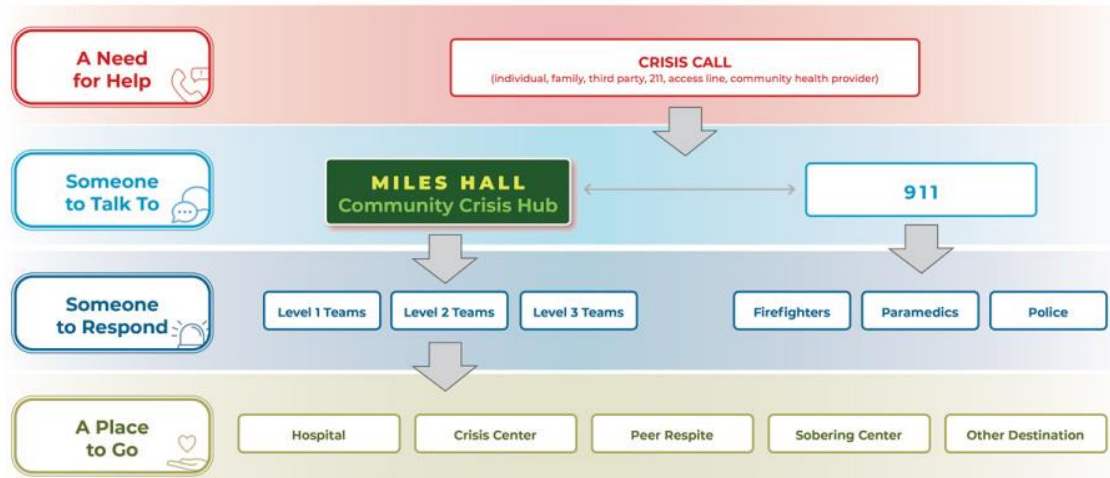
The process included data analysis, listening including to those with lived experiences, observing current processes, evaluating available services, and conducting multiple learning sessions with various counties, states, and even the United Kingdom to identify and borrow best practices. Particularly important were the National Guidelines for Behavioral Health Crisis Care from the Substance Abuse and Mental Health Services Administration (SAMSHA).

In addition, the Public Managers Association designated a subset of their membership to act as project advisors, with the following city managers providing input, guidance and resources:

- San Pablo
- Pittsburg
- Concord
- Walnut Creek
- Lafayette
- San Ramon
- Antioch

**The Model**

The following model was developed to guide the County’s crisis response efforts to ensure that anyone, anytime, anywhere has someone to talk to, someone to respond, and a place to go.



Someone to Talk To

In the Contra Costa model, behavioral health crisis calls from individuals, families, law enforcement, businesses or community agencies can arrive via multiple pathways (e.g., 911, 211).

Under the A3 model, these calls will be quickly transferred to the Community Crisis Hub, a 24/7 service, where an experienced clinician will ascertain an individual's needs and perform a rapid triage to determine if they can resolve issues by telephone or if a specially trained response team is required to meet the individual in person at their location.

In Contra Costa County, 13% of all calls for ambulance services are for mental health-related issues. Ultimately these calls and referrals from other authorities and families result in 10,000 to 11,000 5150 holds each year, impacting care at Psychiatric Emergency Services and Contra Costa Regional Medical Center’s inpatient psychiatric unit, as well as law enforcement time and effort. It is critical that a trained dispatch center triage these calls to ensure clients experiencing behavioral health crises receive the most appropriate level of care to meet their needs.

- Named for Miles Hall, a young man who was tragically killed by law enforcement while experiencing a behavioral health episode, and in honor of the hundreds of other Contra Costa residents who face not only the challenge of a mental health incident, but also the added jeopardy of getting no help or the wrong help because of a system not designed for their unique situation. The Community Crisis Hub will be the front-door to be able to access mobile crisis services.

Someone to Respond

Specially trained response teams will be available 24 hours per day, 7 days a week deployed from different locations throughout the county.

Based on the determination by the Miles Hall Community Crisis Hub with a sophisticated triage algorithm, the appropriate response team will be dispatched.

Teams would be stationed regionally in order to respond quickly and would be spread across the hours of the day depending on demand. Existing county or city facilities could be utilized as regional deployment centers so that teams arrive in a timely manner.

Response teams will vary in their composition in order to meet the needs of the individual. Team compositions may include:

- Level 1: Peer Support Worker, Emergency Medical Technician (EMT) is dispatched for individuals identified by law enforcement or others as needing a welfare check or a response where there is not a risk of escalation including addressing social needs.
- Level 2: Peer Support Worker, Mental Health Clinician and potentially an EMT or substance use counselor is dispatched for individuals in an acute and serious behavioral health crisis or in need of additional assessment.
- Level 3: Peer Support Worker, Mental Health Clinician, Law Enforcement and potentially an EMT is dispatched for individuals in an acute and serious behavioral health crisis with a suggestion of risk of escalation.

#### A Place to Go

Developing alternative locations for care, in addition to those already available including hospital emergency departments and psychiatric emergency services, would allow individuals to receive appropriate timely care and facilitate connections to on-going care. These locations could include a crisis center open 24/7, a sobering center and peer respite, and could be co-located.

A recent data analysis by Contra Costa Health Services showed that community crisis support teams were found to reduce Psychiatric Emergency Services admissions by 41% as well as a statistically significant 3.5% reduction to psychiatric inpatient admissions.

We are pleased to present the shared A3 Community Crisis Initiative as a model that is possible and within reach to be able to better serve all of our residents.

Funding for a crisis hub in the amount of \$1 million is identified in the list of Community Project Funding requests for inclusion in the federal fiscal year 2022 appropriations bills. Although not yet approved by Congress, the project has the support of Congressman DeSaulnier and the Appropriations Committee in the House of Representatives. In addition, \$1.1M is included in the FFY 2022 Labor, Health and Human Services appropriations bill for the expansion of mobile crisis response teams, which was also submitted by Congressman DeSaulnier. If received these monies will supplement the County model.

#### **Recommendation:**

The County Administrator's recommendation is to fund planning and the first operational cycle (April 1, 2022 through June 30, 2023) at \$5,000,000. The on-going recommendation when fully operational in FY 2023-2024 is \$20,000,000.



<b>A3 Contra Costa Community Crisis Initiative (10-20-2021)</b>				
	<b>Estimated Annual Salary &amp; Benefits</b>	<b>ONE-TIME Total Cost</b>	<b>ON-GOING Total Cost</b>	
<b>Miles Hall Community Crisis Call Center</b>				
1 Psychiatrist	\$348,563.00		348,563.00	
1 Behavioral Crisis System of Care Director	\$202,558.00		202,558.00	
11 Mental Health Clinicians- Call Center	\$147,673.00		1,624,403.00	
1 Secretary	\$76,381.00		76,381.00	
1 Overall-Project Manager	\$168,656.00		168,656.00	
2 Overall Program Managers	\$168,656.00		337,312.00	
1 IT Clinical System Analyst	\$234,682.03		234,682.03	
1 Planner Evaluator	\$123,539.00		123,539.00	
5 Administrative Support	\$76,381.00		381,905.00	
<b>Hub Crisis Services/Alternate Destination</b>				
4 Licensed Mental Health Clinicians	\$147,673.00		590,692.00	
9 Substance Abuse Counselors	\$112,596.00		1,013,364.00	
4 Peer Support Workers	\$64,599.00		258,396.00	
9 Registered Nurses	\$213,978.07		1,925,802.66	
<b>Collaborative Response Teams- 34 Teams</b>				
24 Licensed Mental Health Clinicians	\$147,673.00		3,544,152.00	
10 Emergency Medical Technicians	\$66,138.25		661,382.50	
24 Peer Support Workers	\$64,599.00		1,550,376.00	
5 Law Enforcement Officers	\$185,260.00		926,300.00	
10 Outreach Specialists	\$54,266.07		542,660.67	
10 Medical Social Worker	\$108,465.76		1,084,657.65	
<b>Other Costs</b>				
a. 24 Vehicles	\$29,415.00		705,960.00	
b. 34 Radios & Equipment	\$1,719.00		41,256.00	
c. Physical Location for Crisis Services		3,387,290.86	228,908.81	
d. Regional Deployment Centers - 3 additional locations in Far East, East and West	\$486,000.00		1,458,000.00	
e. Computers, phones and ongoing communication costs	\$83,400.00		83,400.00	
f. Dispatching Technology purchase, installation and configuration		1,239,105.00		
g. Electronic Health Record configuration and maintenance including billing and revenue tracking		373,604.00	858,000.00	
h. Training	\$147,673.00		147,673.00	
i. Evaluation and ongoing quality improvement		0.00	881,020.00	
		<b>\$5,000,000</b>	<b>\$20,000,000</b>	
<b>Footnotes:</b>				
1. Physical Location for Hub costs includes cost of full repairs and, furniture, and then ongoing maintenance need				
2. Vehicles - 24 because not all 34 teams will be deployed at one time				
3. Radios & Equipment - 24 radios because not all 34 teams will be deployed at one time				
4. Regional Deployment Centers costs are based on current budgeted occupancy costs for Mobile Crisis Response Team location.				
5. Dispatching Technology includes estimated costs for CAD, RapidSOS and Dispatch computers.				

# SUMMARY OF AUDIT RESULTS

KENSINGTON FIRE PROTECTION DISTRICT  
YEAR ENDED JUNE 30, 2021

PRESENTER

BRAD BARTELLS, PARTNER  
MUN CPAs

MUN CPAs

# OVERVIEW

- **Audit Process and Audit Results of Kensington Fire Protection District as of and for the year ended June 30, 2021.**



# AUDIT PROCESS

- **Audit of Financial Statements of Kensington Fire Protection District for the year ended June 30, 2021.**
- **Financial Statements – Responsibility of Management**
- **Auditor – Form Opinion on Financial Statements**



# AUDIT PROCESS

- **Remote Fieldwork**
  - **Started October 2021**
  - **Wrapped up January 2022 once we received all requested documentation**
- **Planning- risk assessment, board minutes review, management inquiry**
- **Internal control process testing**



# AUDIT PROCESS

- **Remote Fieldwork (continued)**
  - **Testing of Year-End Balances and Activity**
    - **Cut off testing**
    - **Confirmation of balances**
    - **Analytical review procedures**
    - **Detail transaction testing**
  - **Financial Statements**



# AUDIT PROCESS

- **Reporting Results of the Audit**
  - **Audit Opinion- Independent Auditor's Report**
  - **Government Auditing Standards Report**
  - **Communication with Those Charged with Governance**
  - **Management Report**



# AUDIT RESULTS

- **Independent Auditor's Report**
  - **Types of Opinions- Unmodified, Qualified, Adverse or Disclaimer.**
  - **Kensington Fire Protection District- Unmodified Opinion**
    - **“Clean” Audit Opinion**





# AUDIT RESULTS

- **Government Auditing Standards Report**
  - **No Material Weaknesses**
  - **No Compliance Exceptions**
  - **No Significant Deficiencies**



# AUDIT RESULTS

- **Communication with Those Charged with Governance-SAS 114**
  - **Accounting Polices and Estimates**
    - **Depreciation, OPEB Asset**
    - **No difficulties or disagreements with management**
  - **2 Audit Adjustments**
    - **Net OPEB Asset adjustment**
    - **CalPERS settlement paydown adjustment**



# AUDIT RESULTS

- **Management letter**
  - **Accounts receivable sub-ledger cleanup**
  - **Accounts payable sub-ledger cleanup**
  - **Capital asset documentation**



# CONCLUSION- SUMMARY

- **Unmodified Opinion**
- **No Compliance Exceptions**
- **No Material Weaknesses**
- **No Significant Deficiencies**
- **2 Current Year Audit Adjustments**
- **3 Management Letter Comment**



# QUESTIONS?

## MUN CPAs

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**KENSINGTON FIRE  
PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT  
WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2021**

**DRAFT**

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

**KENSINGTON FIRE PROTECTION DISTRICT  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2021**

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## **INDEPENDENT AUDITOR'S REPORT**

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

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

We have audited the accompanying financial statements of the governmental activities and each major fund of the Kensington Fire Protection District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Kensington Fire Protection District, as of June 30, 2021, and the respective changes in financial position, thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.



## **Other Matters**

### *Required Supplementary Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2022, on our consideration of the Kensington Fire Protection District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Kensington Fire Protection District's internal control over financial reporting and compliance.

Sacramento, California  
January 25, 2022

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DRAFT**

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

The following discussion and analysis of the section of the Kensington Fire Protection District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ending June 30, 2021. This information is presented in conjunction with the audited financial statements.

**FINANCIAL HIGHLIGHTS**

- At the close of the fiscal year, June 30, 2021, assets of the District exceeded its liabilities by \$11,794,248 (net position). Of this amount, \$9,093,463 (unrestricted net position) may be used to meet the District's ongoing obligations to the citizens that the District serves.
- The District's total net position increased by \$748,373.
- At the close of the fiscal year, June 30, 2021, the District's general fund reported an ending fund balance of \$5,176,904, a decrease of \$122,144 when compared with prior year.
- At the close of the fiscal year, June 30, 2021, the District's special revenue fund reported an ending fund balance of \$409,440, an increase of \$198,635 when compared with the prior year.
- At the close of the fiscal year, June 30, 2021, the District's capital project fund reported an ending fund balance of \$3,821,952, an increase of \$99,165 when compared with the prior year.
- At the end of the fiscal year, June 30, 2021, unassigned fund balance for the governmental funds was \$1,745,216.

**OVERVIEW OF THE ANNUAL FINANCIAL REPORT**

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

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

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

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

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

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

**NET POSITION**

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

The following table summarizes the Statement of Net Position for the fiscal years ending June 30, 2021 and June 30, 2020:

	<b>2021</b>	<b>2020</b>
<b>ASSETS</b>		
Current and other assets	\$ 9,887,381	\$ 9,725,429
Capital assets	2,280,680	1,872,815
Total Assets	<u>12,168,061</u>	<u>11,598,244</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Net OPEB asset	6,527	-
<b>LIABILITIES</b>		
Accounts payable and other accruals	58,980	105,033
Long-term liability	321,360	437,605
Total Liabilities	<u>380,340</u>	<u>542,638</u>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Net OPEB asset	-	9,731
<b>NET POSITION</b>		
Net investment in capital assets	2,280,680	1,872,815
Restricted	420,105	387,756
Unrestricted	<u>9,093,463</u>	<u>8,785,304</u>
Total Net Position	<u>\$ 11,794,248</u>	<u>\$ 11,045,875</u>

This table summarizes the net position of the District and reflects the net position increase of \$748,373 to \$11,794,248 in fiscal year 2021 from \$11,045,875 in fiscal year 2020. Net investment in capital assets increased \$407,865 reflecting the net of assets additions/disposals and depreciation on capital assets. Approximately 19% of the District's net position reflects its investment in capital assets (e.g., land, building, machinery, equipment and rolling stock). The District uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. The largest portion of the District's net position, 77%, reflects its investment in unrestricted net position. The unrestricted net position is a resource that can be used for transactions relating to the general operations of the District and increased by \$308,159 primarily due to conservative spending in anticipation of new building construction.

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

**CHANGES IN NET POSITION**

The Statement of Net Position is a snapshot that shows assets and deferred outflows of resources, liabilities and deferred inflows of resources, and net position at a specific point in time. The Statements of Activities provides information on the nature and source of these assets and liabilities represented on the Statement of Net Position. This statement shows that revenues exceeded expenses by \$748,373 for fiscal year 2021. Ending net position totaled \$11,794,248 as of June 30, 2021. This is a 6.07% increase over June 30, 2020.

The following table summarizes the Statement of Activities for the fiscal years ending June 30, 2021 and June 30, 2020:

**STATEMENT OF ACTIVITIES**

	<u>2021</u>	<u>2020</u>
REVENUES		
General Revenues		
Property taxes	\$ 4,525,850	\$ 4,335,438
Other revenues	<u>378,222</u>	<u>415,874</u>
Total Revenue	<u>4,904,072</u>	<u>4,751,312</u>
EXPENSES		
Public safety-fire protection operation	<u>4,155,699</u>	<u>3,905,240</u>
Total Expenses	<u>4,155,699</u>	<u>3,905,240</u>
Change in net position	<u>748,373</u>	<u>846,072</u>
Net position - beginning	<u>11,045,875</u>	<u>10,199,803</u>
Net position - ending	<u>\$ 11,794,248</u>	<u>\$ 11,045,875</u>

Total revenues increased by \$152,760 or 3% during the fiscal year 2021 compared to 2020, totaling \$4,904,072. Property tax revenue increased in fiscal year 2021 compared to 2020 by \$190,412 or 4%. Total expenditures increased by \$250,459 or 6% to \$4,155,699 in 2021.

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

**CAPITAL ASSETS**

The District's investment in capital assets, net of accumulated depreciation, as of June 30, 2021 and 2020 was \$2,280,680 and \$1,872,814 respectively. The increase in capital assets is due to the purchase of a new Type III engine.

**CAPITAL ASSETS**

	<b>2021</b>	<b>2020</b>
Land	\$ 5,800	\$ 5,800
Building and improvements	2,391,581	2,391,581
Equipment and furniture	547,192	547,192
Rolling stock	1,246,698	979,747
Subtotal	4,191,271	3,924,320
Less accumulated depreciation	(1,910,591)	(2,051,506)
Total net capital assets	\$ 2,280,680	\$ 1,872,814

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

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Total Revenues were below budget by \$40,050. Property tax revenues exceeded budget by \$56,234 which was offset by actual interest income which was below budget by \$104,390.

Total Expenses were below budget by \$56,507. Items significantly below budget were \$68,240 for outside professional service fees due primarily due to Emergency Preparedness Coordinator and Grant Writing consultants starting later than anticipated and \$39,278 for building utilities and services that could not be completed during the pandemic due to related COVID19 restrictions. Items significantly exceeding budget were \$15,450 for community service activities mainly due to a grant awarded to Kensington Police Protection and Community Services District in the amount of \$30,950 for the purchase of a new fire alarm.

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

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

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

The final budget was adopted by the Board of Directors at the September 2020 meeting. A revised version was adopted by the Board of Directors at the March 2021 meeting.

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

The primary factor affecting expenditures in the District's fiscal year 2021-22 budget is the City of El Cerrito service contract fee.

**REQUESTS FOR INFORMATION**

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

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**FINANCIAL STATEMENTS**

**DRAFT**



**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET POSITION**  
**AS OF JUNE 30, 2021**

	<u><b>Governmental Activities</b></u>
<b><u>ASSETS</u></b>	
Cash and investments (Note 2)	\$ 9,374,393
Accounts receivable	44,810
Advance on taxes	46,914
Prepaid expenses and other assets	1,159
Net OPEB asset (Note 6)	420,105
Capital assets (Note 3)	
Nondepreciable capital assets	5,800
Depreciable capital assets, net	<u>2,274,880</u>
<b>TOTAL ASSETS</b>	<u><b>12,168,061</b></u>
<b><u>DEFERRED OUTFLOW OF RESOURCES</u></b>	
Deferred outflow of resources - OPEB (Note 6)	<u>6,527</u>
<b>TOTAL DEFERRED OUTFLOW OF RESOURCES</b>	<u><b>6,527</b></u>
<b><u>LIABILITIES</u></b>	
Accounts payable and other accruals	\$ 58,980
Long-term liabilities (Note 8)	<u>321,360</u>
<b>TOTAL LIABILITIES</b>	<u><b>380,340</b></u>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	2,280,680
Restricted	420,105
Unrestricted	<u>9,093,463</u>
<b>TOTAL NET POSITION</b>	<u><b>11,794,248</b></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION</b>	<u><b>\$ 12,174,588</b></u>

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See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Program Revenues</b>			<b>Net (Expense) Revenue and Changes in Net Position</b>
<b>Governmental Activities</b>	<b>Expenses</b>	<b>Charges for Services</b>	<b>Capital Grants and Contributions</b>	<b>Governmental Activities</b>
General Government	\$ <u>4,155,699</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(4,155,699)</u>
Total Governmental Activities	\$ <u><u>4,155,699</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>(4,155,699)</u></u>

General Revenues:

Taxes	\$ 4,751,223
Lease income	36,549
Investment income	32,087
Other revenue	<u>84,213</u>
Total General Revenues	<u>4,904,072</u>
Change in Net Position	<u>748,373</u>
Net Position - July 1, 2020	<u>11,045,875</u>
Net Position - June 30, 2021	<u><u>\$ 11,794,248</u></u>

See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AS OF JUNE 30, 2021**

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Capital Project Fund</b>	<b>Total Governmental Funds</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 5,143,001	\$ 409,440	\$ 3,821,952	\$ 9,374,393
Advance on supplemental taxes	46,914	-	-	46,914
Accounts receivable	44,810	-	-	44,810
Prepaid expenses and other assets	1,159	-	-	1,159
Total Assets	<b>\$ 5,235,884</b>	<b>\$ 409,440</b>	<b>\$ 3,821,952</b>	<b>\$ 9,467,276</b>
<b><u>LIABILITIES</u></b>				
Accounts payable and other accruals	\$ 51,513	\$ -	\$ -	\$ 51,513
Wages payable	7,467	-	-	7,467
Total Liabilities	58,980	-	-	58,980
<b><u>FUND BALANCE</u></b>				
Non-spendable	1,159	-	-	1,159
Committed	200,886	409,440	3,804,609	4,414,935
Assigned	3,229,643	-	17,343	3,246,986
Unassigned	1,745,216	-	-	1,745,216
Total Fund Balance	5,176,904	409,440	3,821,952	9,408,296
Total Liabilities and Fund Balances	<b>\$ 5,235,884</b>	<b>\$ 409,440</b>	<b>\$ 3,821,952</b>	<b>\$ 9,467,276</b>

See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

Total fund balances of governmental funds		\$ 9,408,296
Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds, net of accumulated depreciation of \$1,910,587.		2,280,680
Other long-term assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Net other post employment benefit (OPEB) asset		420,105
Deferred outflows related to changes in the net OPEB asset		6,527
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Long-term liabilities		<u>(321,360)</u>
Net position of governmental activities		<u>\$ 11,794,248</u>

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See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Capital Project Fund</b>	<b>Total Governmental Funds</b>
<b><u>REVENUES</u></b>				
Property taxes	\$ 4,525,850	\$ -	\$ -	\$ 4,525,850
Special taxes	-	200,686	-	200,686
Other taxes	24,687	-	-	24,687
Other revenues	8,723	-	-	8,723
Lease income	36,549	-	-	36,549
Interest income	17,410	156	14,521	32,087
Total Revenues	4,613,219	200,842	14,521	4,828,582
<b><u>EXPENDITURES</u></b>				
Current expenditures/expenses:				
City of El Cerrito service contract	3,229,643	-	-	3,229,643
City of El Cerrito reconciliation(s)	298,738	-	-	298,738
Firefighter's apparel/expenses	1,187	-	-	1,187
Insurance	64,529	-	-	64,529
Office wages and related expenses	185,137	-	-	185,137
Contra Costa county expenses	31,787	2,207	148	34,142
Wildland vegetation management	6,500	-	-	6,500
Fire abatement contract	2,450	-	-	2,450
LAFCO	4,254	-	-	4,254
Outside professional service fees	168,640	-	-	168,640
Public education	3,100	-	-	3,100
Office expense and supplies	7,444	-	-	7,444
Building utilities/services	62,722	-	-	62,722
Memberships	7,853	-	-	7,853
Elections	4,991	-	-	4,991
Community service activities	54,950	-	-	54,950
Staff appreciation	1,247	-	-	1,247
Debt Services - Principal (CalPERS settlement)	24,044	-	-	24,044
Capital outlay	566,845	-	-	566,845
Total Expenditures	4,726,061	2,207	148	4,728,416
Excess (Deficiency) of Revenues over Expenditures	(112,842)	198,635	14,373	100,166
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Proceeds from sale of capital assets	75,490	-	-	75,490
Transfers in	20,000	-	104,792	124,792
Transfers out	(104,792)	-	(20,000)	(124,792)
Total other financing sources (uses)	(9,302)	-	84,792	75,490
Change in Fund Balance	(122,144)	198,635	99,165	175,656
Fund Balance - July 1, 2020	5,299,048	210,805	3,722,787	9,232,640
Fund Balance - June 30, 2021	\$ 5,176,904	\$ 409,440	\$ 3,821,952	\$ 9,408,296

See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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

Change in fund balances - governmental funds	\$	175,656
The governmental funds report capital outlays as expenditures while governmental activities report depreciation as expense to allocate those expenditures over the life of the assets:		
Capital asset purchases capitalized		566,845
Depreciation expense		(158,979)
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position:		
Debt principal payments		32,613
True up of El Cerrito liability		83,633
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental fund:		
Change in other post employment benefits (OPEB)		<u>48,605</u>
Change in net position of governmental activities	\$	<u><u>748,373</u></u>

See accompanying notes to the basic financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2021

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

**A. Description of the Reporting Entity**

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

In August 1995, the District entered into a contract with the City of El Cerrito (City) under which the City provides fire suppression and emergency medical services for the District. The contract provides that the District will pay the City an annual fee as defined in the contract (paid on a monthly basis) that expires June 30, 2021. The annual fee that the District paid under this contract for the fiscal year ended June 30, 2021 totaled \$3,229,643. In June 2021, the District's contract with the City was subsequently renewed through June 30, 2022.

**B. Basis of Presentation**

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

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

Government-wide Financial Statements

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

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

Fund Financial Statements

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

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2021

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

Governmental Fund Types

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

The *Special Revenue Fund* accounts for the special tax authorized by Section 53978 of the Government Code and approved by the District's electorate on April 8, 1980.

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

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

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

Measurement Focus

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

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

Basis of Accounting

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

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

**D. Cash and Investments**

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



**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2021

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

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

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

**E. Accounts and Interest Receivable**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities include amounts due from county, advance on supplemental taxes, and interest receivable.

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

**F. Capital Assets**

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

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

Fund Financial Statements

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

**G. Property Taxes**

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

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

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2021

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

**H. Encumbrances**

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

**I. Long-term Liabilities**

In the government-wide financial statements, long-term liabilities, and other long-term obligations are reported as liabilities in the applicable governmental activities. In the governmental fund financial statements, issuance of new debt is recorded as other financing sources and principal payments as debt service expenditures.

**J. Interfund Transactions**

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

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

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

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

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

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

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

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2021

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

**M. Equity Classifications**

Government-Wide Statements

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

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

Fund Statements

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

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

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

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2021

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

**N. Budgets and Budgetary Accounting**

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

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

**O. Use of Estimates**

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

**P. Subsequent Events**

Subsequent events have been evaluated through January 25, 2022, which is the date the financial statements were issued.

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

Effective July 1, 2020, the District implemented the following accounting and financial reporting standards:

Government Accounting Standards Board Statement No. 84

In January 2017, GASB issued Statement No. 84, Fiduciary Activities. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The District adopted this accounting guidance for its June 30, 2021 year-end.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2021

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

Government Accounting Standards Board Statement No. 90

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests*. The purpose of this statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The new standard clarifies the differences between a majority equity interests reported as an investment and majority equity interest reported as a component unit of the governmental entity. The District adopted this accounting guidance for its June 30, 2021 year-end.

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

These statements are not effective until July 1, 2021 or later and may be applicable to the District. However, the District has not determined the effects, if any, on the financial statements.

Government Accounting Standards Board Statement No. 87

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

Government Accounting Standards Board Statement No. 89

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

Government Accounting Standards Board Statement No. 91

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

Government Accounting Standards Board Statement No. 92

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

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2021

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

Government Accounting Standards Board Statement No. 93

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

Government Accounting Standards Board Statement No. 94

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

Government Accounting Standards Board Statement No. 96

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

Government Accounting Standards Board Statement No. 97

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

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 JUNE 30, 2021

**NOTE 2: CASH AND INVESTMENTS**

Cash and investments at June 30, 2021 consisted of the following:

Deposits	\$	131,964
Cash held by the county		1,811,065
Petty cash		<u>200</u>
Total cash		<u>1,943,229</u>
 Local Agency Investment Fund		 <u>7,431,164</u>
Total investments		<u>7,431,164</u>
<b>Total Cash and Investments</b>	<b>\$</b>	<b><u>9,374,393</u></b>

Deposits

At year-end, the carrying amount of the District's demand deposits was \$131,964 with a commercial bank which is covered by federal depository insurance.

Cash held by the County

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

Separately Held Investments

The County also has investments in the State Treasurer's Local Agency Investment Fund (LAIF) separately held for the District. As of June 30, 2021, the District's investment in LAIF is \$7,431,164 which is approximately 6.37% of total Contra Costa County LAIF. The total amount invested by all public agencies under the County Pool in LAIF at June 30, 2021 is \$284,246,498. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designed by State Statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different from the fair value of the District's position in the pool.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 JUNE 30, 2021

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

Authorized Investments of the District

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

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

Disclosures Relating to Interest Rate Risk

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

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2021:

	<u>Remaining Maturity</u>		
	<u>12 months or less</u>	<u>1-5 years</u>	<u>Fair Value</u>
Local Agency Investment Fund	\$ <u>7,431,164</u>	\$ <u>-</u>	\$ <u>7,431,164</u>



**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 JUNE 30, 2021

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

Disclosures Relating to Credit Risk

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

	Total	Rating as of Fiscal Year End		
		S&P	Moody's	N/A
Local Agency Investment Fund	\$ <u>7,431,164</u>			Not rated
	\$ <u><u>7,431,164</u></u>			

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2021 there were no investments in any one issuer (other than U.S. Treasury securities, mutual funds and external investment pools) that represented 5% or more of the total District investments.

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**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 3: CAPITAL ASSETS**

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

**Governmental activities:**

	<u>July 1, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2021</u>
Capital assets not being depreciated				
Land	\$ 5,800	\$ -	\$ -	\$ 5,800
Total capital assets not being depreciated	<u>5,800</u>	<u>-</u>	<u>-</u>	<u>5,800</u>
Capital assets being depreciated				
Building and improvements	2,391,581	-	-	2,391,581
Equipment and furniture	547,192	-	-	547,192
Rolling stock equipment	979,747	566,845	(299,894)	1,246,698
Total capital assets being depreciated	<u>3,918,520</u>	<u>566,845</u>	<u>(299,894)</u>	<u>4,185,471</u>
Less accumulated depreciation				
Building and improvements	(1,141,261)	(67,617)	-	(1,208,878)
Equipment and furniture	(396,984)	(26,265)	-	(423,249)
Rolling stock equipment	(513,261)	(65,097)	299,894	(278,464)
Total accumulated depreciation	<u>(2,051,506)</u>	<u>(158,979)</u>	<u>299,894</u>	<u>(1,910,591)</u>
Total capital asset being depreciated, net	<u>1,867,014</u>	<u>407,866</u>	<u>-</u>	<u>2,274,880</u>
<b>Total capital assets, net</b>	<u>\$ 1,872,814</u>	<u>\$ 407,866</u>	<u>\$ -</u>	<u>\$ 2,280,680</u>

Depreciation expense totaled \$158,979 for the year ended June 30, 2021.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 4: FUND BALANCE**

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

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

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

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

As of June 30, 2021, fund balances were comprised of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total Governmental Funds</u>
Nonspendable				
Prepays and other assets	\$ 1,159	\$ -	\$ -	\$ 1,159
Subtotal	<u>1,159</u>	<u>-</u>	<u>-</u>	<u>1,159</u>
Committed				
Public protection	-	409,440	-	409,440
Capital projects	-	-	3,804,609	3,804,609
City of El Cerrito contract reserve	<u>200,886</u>	<u>-</u>	<u>-</u>	<u>200,886</u>
Subtotal	<u>200,886</u>	<u>409,440</u>	<u>3,804,609</u>	<u>4,414,935</u>
Assigned				
Public protection	3,229,643	-	-	3,229,643
Capital projects	<u>-</u>	<u>-</u>	<u>17,343</u>	<u>17,343</u>
Subtotal	<u>3,229,643</u>	<u>-</u>	<u>17,343</u>	<u>3,246,986</u>
Unassigned	<u>1,745,216</u>	<u>-</u>	<u>-</u>	<u>1,745,216</u>
Total Fund Balance	<u>\$ 5,176,904</u>	<u>\$ 409,440</u>	<u>\$ 3,821,952</u>	<u>\$ 9,408,296</u>

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

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

Transfers between funds during the fiscal year ended June 30, 2021 were as follows:

<u>Transfer from</u>	<u>Transfer To</u>	<u>Description of Transfers</u>	<u>Amount</u>
General Fund	Capital Project Fund	To fund budgeted contribution for Capital Replacement.	\$ 104,792
Capital Project Fund	General Fund	To keep capital reserves in line with budget	<u>20,000</u>
<b>Total Interfund Transfers</b>			<b>\$ <u><u>124,792</u></u></b>

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

Description of the Plan

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

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

Employees Covered

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

Active employees	-
Inactive employees currently receiving benefits	<u>9</u>
<b>Total</b>	<b><u>9</u></b>

Contributions

The contribution requirements of plan members and the District are established and may be amended by the Board. The District's policy is to fully fund the actuarially determined contribution, when required. The District makes the contributions on behalf of the participants. For the fiscal year ended June 30, 2021, there were no contributions, since the plan is fully funded and benefit payments are made from the Trust.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

Net OPEB Asset

The District's net OPEB asset was measured as of June 30, 2020 and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation dated June 30, 2019 based on the following actuarial methods and assumptions:

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

Changes in Assumptions

For the measurement period June 30, 2020, there were no changes in assumptions.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2020 was 6.73%. This discount rate was based on a blend of the long-term expected rate of return on assets for benefits covered by plan assets and a yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or better for benefits not covered by plan assets.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

Long-term Expected Rate of Return

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

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

Changes in the OPEB Asset

To determine the June 30, 2020 (measurement period) net OPEB asset, the District used a roll-forward technique for the total OPEB liability. The fiduciary net position is based on the actual June 30, 2020 fiduciary net position. The following table shows the results of the roll-forward.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2019	\$ 1,072,175	\$ 1,459,931	\$ (387,756)
Interest cost	68,428	-	68,428
Differences between expected and actual experience	(22,395)	-	(22,395)
Net investment income	-	79,104	(79,104)
Benefit payments, including refunds of employee contribution	(112,644)	(112,644)	-
Administrative expenses	-	(722)	722
Net change during 2019-20	(66,611)	(34,262)	(32,349)
Balance at June 30, 2020	<u>\$ 1,005,564</u>	<u>\$ 1,425,669</u>	<u>\$ (420,105)</u>

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

The following represents the net OPEB Asset of the District if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2020:

	1% Decrease 5.73%	Current Discount Rate 6.73%	1% Increase 7.73%
Net OPEB Asset	<u>\$ (326,430)</u>	<u>\$ (420,105)</u>	<u>\$ (499,274)</u>

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

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

The following represents the net OPEB asset of the District if it were calculated using health care cost trend rates that are one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2020:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Net OPEB Asset	\$ <u>(330,545)</u>	\$ <u>(420,105)</u>	\$ <u>(497,048)</u>

Recognition of Deferred Outflows and Deferred Inflows of Resources

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

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

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

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

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

For the fiscal year ended June 30, 2021, the District recognized OPEB benefit of \$48,605. As of fiscal year ended June 30, 2021, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ <u>6,527</u>
Total	\$ <u><u>6,527</u></u>

**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

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

For the Fiscal Year Ending June 30,	Recognized Deferred Inflows of Resources
2022	\$ (864)
2023	\$ 2,585
2024	\$ 1,726
2025	\$ 3,080

**NOTE 7: RISK MANAGEMENT**

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

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

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

**NOTE 8: LONG TERM LIABILITIES**

The District pays a true-up of expenses to the City of El Cerrito for fire protection services. The City of El Cerrito liability represents the "true-up" or reconciling costs for fire protection costs incurred from prior years. At the end of every year, these expenses are totaled by City of El Cerrito and the final true-up of expenses is provided to the District in the following year cost proposal. There is roughly a two year lag in information, so the District pays for the true-up expenses from two years ago. As of June 30, 2021, the long-term liability is \$301,366 which consists of \$191,060 related to actual reconciling costs for services performed in FY 19/20 and \$110,306 related to estimated costs for services performed in FY 20/21.

In June 2017, CalPERS issued a determination that the District owed \$139,711 in premium payments related to an internal accounting error involving a former District employee. The District filed an appeal, and on December 19, 2018, the parties reached a settlement. Following the settlement, the District will pay \$45,700 in 48 equal monthly installments. As of June 30, 2021, \$25,706 has been paid off and the remaining amount of \$19,994 has been recorded as a long-term liability.



**KENSINGTON FIRE PROTECTION DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 9: CONTINGENCIES AND COMMITMENTS**

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

The World Health Organization declared the worldwide coronavirus (COVID-19) outbreak a public health emergency on January 30, 2020 and officially declared it as a pandemic as of March 11, 2020. Management has performed an evaluation of certain financial statement line items such as accounts receivable, fixed assets, and accounts payable to determine whether valuation or impairment adjustments should be made. Management has determined that the amounts reported on the financial statements are properly valued as of June 30, 2021. However, since the duration and full effects of the COVID-19 outbreak are yet unknown there could be future negative impacts to the financial condition of the District.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**DRAFT**

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL FOR THE GENERAL FUND AND SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	General Fund			Special Revenue Fund		
	Final Budget	Actual	Variance with Final Budget Under (Over)	Final Budget	Actual	Variance with Final Budget Under (Over)
<b>REVENUES</b>						
Property taxes	\$ 4,469,616	\$ 4,525,850	\$ (56,234)	\$ -	\$ -	\$ -
Special taxes	-	-	-	200,686	200,686	-
Other taxes	25,250	24,687	563	-	-	-
Other revenues	-	8,723	(8,723)	-	-	-
Lease income	36,603	36,549	54	-	-	-
Interest income	121,800	17,410	104,390	-	156	(156)
Total Revenues	<u>4,653,269</u>	<u>4,613,219</u>	<u>40,050</u>	<u>200,686</u>	<u>200,842</u>	<u>(156)</u>
<b>EXPENDITURES</b>						
Current expenditures/expenses:						
City of El Cerrito service contract	3,229,643	3,229,643	-	-	-	-
City of El Cerrito reconciliation(s)	288,532	298,738	(10,206)	-	-	-
Firefighter's apparel/ expenses	4,900	1,187	3,713	-	-	-
Insurance	39,420	64,529	(25,109)	-	-	-
Office wages and related expenses	189,038	185,137	3,901	-	-	-
Contra Costa county expenses	38,759	31,787	6,972	-	2,207	(2,207)
Wildland vegetation management	7,600	6,500	1,100	-	-	-
Fire abatement contract	2,450	2,450	-	-	-	-
LAFCO	2,294	4,254	(1,960)	-	-	-
Outside professional service fees	236,880	168,640	68,240	-	-	-
Public education	17,000	3,100	13,900	-	-	-
Office expense and supplies	6,314	7,444	(1,130)	-	-	-
Building utilities/services	102,000	62,722	39,278	-	-	-
Memberships	8,720	7,853	867	-	-	-
Elections	4,000	4,991	(991)	-	-	-
Community service activities	39,500	54,950	(15,450)	-	-	-
Staff appreciation	1,750	1,247	503	-	-	-
Debt Services - Principal (CalPERS settlement)	-	24,044	(24,044)	-	-	-
Capital outlay	525,880	566,845	(40,965)	-	-	-
Total Expenditures	<u>4,744,680</u>	<u>4,726,061</u>	<u>18,619</u>	<u>-</u>	<u>2,207</u>	<u>(2,207)</u>
Subtotal - Revenues Less Expenditures	<u>(91,411)</u>	<u>(112,842)</u>	<u>21,431</u>	<u>200,686</u>	<u>198,635</u>	<u>2,051</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from the sale of capital assets	-	75,490	75,490	-	-	-
Transfers in	-	20,000	20,000	-	-	-
Transfers out	-	(104,792)	(104,792)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(9,302)</u>	<u>(9,302)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>(91,411)</u>	<u>(122,144)</u>	<u>(30,733)</u>	<u>200,686</u>	<u>198,635</u>	<u>(2,051)</u>
Fund Balance - July 1, 2020		<u>5,299,048</u>			<u>210,805</u>	
Fund Balance - June 30, 2021		<u>\$ 5,176,904</u>			<u>\$ 409,440</u>	

**KENSINGTON FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION**

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

Last 10 Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>				
Interest	\$ 68,428	\$ 81,835	\$ 84,260	\$ 99,977
Difference between expected and actual experience	(22,395)	(167,556)	(14,315)	146,389
Changes of assumptions	-	(4,722)	-	(373,443)
Benefit payments, including refunds of employee contribution	<u>(112,644)</u>	<u>(105,006)</u>	<u>(106,929)</u>	<u>(105,986)</u>
Net change in total OPEB liability	(66,611)	(195,449)	(36,984)	(233,063)
Total OPEB liability, beginning	<u>1,072,175</u>	<u>1,267,624</u>	<u>1,304,608</u>	<u>1,537,671</u>
Total OPEB liability, ending (a)	<u>\$ 1,005,564</u>	<u>\$ 1,072,175</u>	<u>\$ 1,267,624</u>	<u>\$ 1,304,608</u>
<b>Plan Fiduciary Net Position</b>				
Net investment income	\$ 79,104	\$ 101,767	\$ 91,709	\$ 112,865
Benefit payments, including refunds of employee contributions	(112,644)	(105,006)	(106,929)	(105,986)
Administrative expenses	<u>(722)</u>	<u>(313)</u>	<u>(772)</u>	<u>(739)</u>
Net change in plan fiduciary net position	(34,262)	(3,552)	(15,992)	6,140
Plan fiduciary net position, beginning	<u>1,459,931</u>	<u>1,463,483</u>	<u>1,479,475</u>	<u>1,473,335</u>
Plan fiduciary net position, ending (b)	<u>\$ 1,425,669</u>	<u>\$ 1,459,931</u>	<u>\$ 1,463,483</u>	<u>\$ 1,479,475</u>
District's net OPEB asset, ending (a) - (b)	<u>\$ (420,105)</u>	<u>\$ (387,756)</u>	<u>\$ (195,859)</u>	<u>\$ (174,867)</u>
Plan Fiduciary net position as a percentage of the total OPEB liability	142 %	136 %	115 %	113 %
Covered-employee payroll**	-	-	-	-
District's net OPEB asset as a percentage of covered-employee payroll**	-	-	-	-

**Notes to Schedule:**

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

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

**KENSINGTON FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION**

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

**Last 10 Years\***

	<u>2021**</u>	<u>2020**</u>	<u>2019**</u>	<u>2018**</u>
Actuarially Determined Contribution (ADC)	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the ADC	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll***	-	-	-	-
Contributions as a percentage of covered-employee payroll***	-	-	-	-

**Notes to Schedule:**

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

\*\* The District's policy is to fully fund the actuarially determined contribution, when required. The District makes the contributions on behalf of the participants. For the fiscal year ended June 30, 2021 and prior years presented, there were no contributions, since the plan is fully funded and benefit payments are made from the Trust.

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

**OTHER REPORTS**

**DRAFT**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund, of the Kensington Fire Protection District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Kensington Fire Protection District's basic financial statements, and have issued our report thereon dated January 25, 2022.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

Sacramento, California  
January 25, 2022

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January 25, 2022

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

We have audited the financial statements of the governmental activities and each major fund of the Kensington Fire Protection District for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 24, 2021. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

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

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

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

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

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

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

##### *Corrected and Uncorrected Misstatements*

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

##### *Disagreements with Management*

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

##### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 25, 2022.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

Other Matters

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

Restriction on Use

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

Very truly yours,

Mann, Urrutia, Nelson, CPAs & Associates, LLP

DRAFT

**KENSINGTON FIRE PROTECTION DISTRICT  
SUMMARY OF AUDIT ADJUSTMENTS  
June 30, 2021**

<u>Description</u>	<u>Effect - Increase (Decrease)</u>				
	<u>Assets</u>	<u>Liabilities</u>	<u>Equity</u>	<u>Revenue</u>	<u>Expenses</u>
<u>Current Year Differences</u>					
To adjust net OPEB asset as of measurement date June 30,2020		\$ 48,607			\$ 48,607
To record paydown of CalPERS Settlement Liability		\$ (8,569)			\$ (8,569)
<b>Total Income Statement Effect</b>				<u>\$ -</u>	<u>\$ 40,038</u>
<b>Balance Sheet Effect</b>	<u>\$ -</u>	<u>\$ 40,038</u>	<u>\$ -</u>		

DRAFT

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**KENSINGTON FIRE PROTECTION DISTRICT**

MANAGEMENT REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2021

DRAFT

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

## MANAGEMENT REPORT

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

In planning and performing our audit of the financial statements of Kensington Fire Protection District as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Kensington Fire Protection District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kensington Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

During our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comment and suggestion regarding the matter. This letter does not affect our report dated January 25, 2021, on the financial statements of Kensington's Fire Protection District.

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

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

Sincerely,

Mann, Urrutia, Nelson, CPAs & Associates, LLP  
Sacramento, California  
January 25, 2021

**KENSINGTON FIRE PROTECTION DISTRICT  
SUMMARY OF CURRENT YEAR FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2021**

**Accounts Receivable (Repeat Finding)**

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

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

**Accounts Payable**

We noted during our testing of Accounts Payable a large volume of activity dating back to at least calendar year 2000 that should be cleared from the District's general ledger. We recommend that District's management review Accounts Payable sub-ledger for stale activity.

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

**Capital Assets**

During our testing of the District's capital assets we identified an asset that had been disposed but was still included in the asset listing and included as part of the fixed asset general ledger balance. We recommend that management implement a process to review and update the fixed asset listing monthly.

**Management Response:** Maze & Associates has been directed to update the fixed asset listing for asset disposals which will then be reviewed by the General Manager.

DRAFT

**KENSINGTON FIRE PROTECTION DISTRICT  
STATUS OF PRIOR YEAR AND RECOMMENDATIONS  
JUNE 30, 2021**

**Journal Entries**

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

**Status:** Implemented in the current year.

**Bank Reconciliations**

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

**Status:** Implemented in the current year.

**Accounts Receivable**

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

**Status:** Repeat finding in current year.

**Capital Assets**

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

**Status:** Implemented in the current year.

**Internal Control over Financial Reporting**

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

**Status:** Implemented in the current year.



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 9, 2022

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

**RE:** **Agenda Item 6b**  
Mid-Year Budget Review and Adjustments

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

### Recommended Action:

Approve amending the Fiscal Year 2021-2022 Budget as presented.

### Background:

The Fiscal Year 2021-2022 Budget was approved in June 2021 and adopted in September 2021. Since that time, several operational changes have occurred along with revised estimates in certain budgeted revenue and expenditure categories. These are highlighted in yellow include:

#### Revenue Changes:

- **Property and Special Taxes** – Actual revenues are listed and increased by \$50,953.
- **Investment Income** – Overall, low interest rates reduced investment income for the last two years. A revised amount of \$30,000 based on actuals has been included, which is more in-line with the returns from the prior fiscal year.
- **CERBT Reimbursements** - This revenue category was not tracked in prior budgets, but is now included to offset the retiree expenses that have also been added as described below.
- **Other Revenues** – Special District COVID Relief from the State received in December 2021 has been added. Also included is a Delta Dental COVID reimbursement from Sept 2021. The total revenue increase is \$388,159.

#### Expenditure Changes:

- **Office Wages & Related** – Adjustments based on actuals have been included resulting in a reduction of \$8,140.
- **Retiree Medical Benefits** – As noted above, PERS Medical, Dental, and Vision Care amounts are now included. These are offset by CERBT reimbursement applications a couple of times each year. Note that the balance for the CalPERS Settlement is \$10,473, so it will be paid off by the end of the calendar year.
- **Outside Professional Services** – A new category has been created for Nixle (Everbridge), as it was not tracked separately in prior budgets. This results in a category addition of \$3,183, but is merely a re-allocation from other categories.



Board of Directors Regular Meeting  
Mid-Year Budget Review and Adjustments

- **Community Service Activities** – Please see Exhibit B “FY2021\_2022 Emerg Prep Budget Worksheet”, which shows the prior budget, YTD actuals, and proposed revisions. This includes re-allocation of certain line items, as well as reductions and additions. A new sub-category has been created for “Trading Cards” with an estimated cost of \$7,800. The proposed total change to Community Services Activities is an increase of \$7,445, due to the added expense of the trading cards.
- **Office** – Re-allocations based on actual expenses are listed but the total has not changed.
- **Building Maintenance, Building Utilities/Services** – These appear to be on-track except for increased costs for Janitorial Services. The proposed revisions do not include any changes to these categories, though.
- **Contingency** – To date, no expenses have been recorded in this category.

The total proposed revenue change is an increase of \$439,112. The total proposed expense change is an increase of \$90,839. Please note that \$87,400 of the expense increase is due to the inclusion of the Retiree Medical Benefits that were not listed in prior budgets. Those expenses will be offset by the CERBT Reimbursement revenue, which has also now been included in the budget.

Based on the above revisions, the revenue minus expenses for this fiscal year will result in a net gain of \$838,671. This is a \$348,273 increase over the previous budget.

Given the approved budget of \$614,252 for Capital Expenses, this results in an increase to the district’s total year-end fund balance of \$224,419, in contrast to the \$123,854 decrease listed in the approved September 2021 budget.

The Fire Chief’s mid-year budget report has also been included here for reference and discussion.

**Fiscal Impact:**

Approval of the budget amendment as proposed increases revenue by \$439,112 and increases expenditures by \$87,400. The total revenue shown for the fiscal year is \$5,396,780 and the total expenditure is \$4,558,109 for an end-of-year fund balance gain of \$838,671.

	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2022 Revised	FY2022 Mid- Year Actual	FY2022 Budget Notes:	% of YTD
<b>REVENUES</b>							
Property Taxes	4,335,438	4,525,850	4,595,532	4,642,753	4,642,753	Adjusted for actual	100.00%
Special Taxes	200,653	200,686	200,686	204,418	204,418	Adjusted for actual	100.00%
Other Taxes (HOPTR)	25,220	24,687	24,000	24,000	12,234		50.97%
Lease Income	36,603	36,549	27,450	27,450	21,352		77.78%
Salary Reimbursement Income	22,761	0	0	0	0		
Salary Reimbursement Reconciliation	662	0	0	0	0		
Investment Income	128,365	32,087	110,000	30,000	12,157	Low Rates Affected Returns	40.52%
CERBT Reimbursement			0	80,000	40,282	Reimbursement for PERS Expenses	50.35%
Other Revenues	1,610	84,213	0	388,159	388,159	Spec Dist COVID Relief	100.00%
Grant Revenue	0	0	0	0	0		
<b>Total Revenues</b>	<b>4,751,312</b>	<b>4,904,072</b>	<b>4,957,668</b>	<b>5,396,780</b>	<b>5,321,355</b>		<b>98.60%</b>
<b>EXPENDITURES (Operations)</b>							
Office Wages & Related							
Wages			169,130	160,000	75,155	Adjusted for actual	46.97%
Longevity Pay			0	0	0		
Overtime Wages			0	0	0		
Vacation Wages			8,910	9,500	5,492	Adjusted for actual	57.81%
Medical/dental ins compensation			12,000	12,000	6,000		50.00%
Retirement Contribution			0	0	0		
Payroll Taxes			14,000	14,000	6,217		44.40%
Workers Compensation/Life Ins			759	759	394		51.90%
Payroll Processing			1,900	2,300	1,150	Adjusted for 50% actual YTD	50.01%
<b>Total Office Wages &amp; Related</b>	<b>84,428</b>	<b>185,137</b>	<b>206,699</b>	<b>198,559</b>	<b>94,408</b>		<b>47.55%</b>
Retiree Medical Benefits							
PERS Medical			0	70,000	35,510	Not defined in prior budgets	50.73%
Delta Dental			0	13,500	6,642	Not defined in prior budgets	49.20%
Vision Care			0	3,900	1,939	Not defined in prior budgets	49.71%
CalPERS Settlement	12,377	24,044	11,425	12,377	7,617	\$10,473 balance as of 02/01/2022	61.54%
<b>Total Retiree Medical Benefits</b>	<b>12,377</b>	<b>24,044</b>	<b>11,425</b>	<b>99,777</b>	<b>51,707</b>		<b>51.82%</b>
Outside Professional Services							
Accounting			36,000	36,000	18,000	Negotiated max with Maze	50.00%
Actuarial Valuation			5,600	5,600	0		0.00%
Audit			17,500	17,500	0		0.00%
Bank Fees			0	0	25		
Contra Costa County Expenses	36,678	34,142	35,000	35,000	19,978		57.08%
El Cerrito Contract Fee	3,033,275	3,229,643	3,525,860	3,525,860	2,056,758		58.33%
El Cerrito Reconciliation(s)	116,571	298,738	191,060	191,060	111,446		58.33%
IT Services and Equipment			12,000	12,000	23		0.19%
Fire Abatement Contract		2,450	5,000	5,000	0		0.00%
Fire Engineer Plan Review			3,000	3,000	688		22.93%
Risk Management Insurance	12,561	64,529	14,420	14,420	0		0.00%

	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2022 Revised	FY2022 Mid- Year Actual	FY2022 Budget Notes:	% of YTD
LAFCO Fees	2,548	4,254	4,254	4,254			0.00%
Legal Fees			24,000	24,000	4,997	Budget \$2K/mo. Avg	20.82%
Professional Fees	341,365	168,640	0	0	0		
Operational Consultant			0	0	0		
Recruitment			0	0	0		
Temporary Services			0	0	0		
Water System Improvements			10,000	10,000	0		0.00%
Website Development/Maintenance			2,750	2,750	1,820		66.18%
Wildland Vegetation Mgmt	6,300	6,500	7,600	7,600	0		0.00%
Other Outside Professional Services			0	0	0		
Emergency Preparedness Coordinator			100,000	100,000	50,000		50.00%
Grant Writer/Coordinator			50,000	50,000	4,588		9.18%
Nixle (Everbridge) Fees			0	3,183	3,183	Breakout new budget category	100.00%
Long-Term Financial Planner			30,000	30,000	14,981		49.94%
<b>Total Outside Professional Services</b>	<b>3,549,298</b>	<b>3,808,896</b>	<b>4,074,044</b>	<b>4,077,227</b>	<b>2,286,486</b>		<b>56.08%</b>
<b>Community Service Activities</b>							
Public Education (Emergency Prep)	10,730	3,100	20,000	28,649	10,650	See Emerg Prep Worksheet	37.17%
EP Coord Expense Account			5,000	1,000	0	See Emerg Prep Worksheet	0.00%
Comm. Pharmaceutical Drop-Off			2,500	470	0	See Emerg Prep Worksheet	0.00%
Emerg Kits/Sheds/Prepared			3,500	3,532	0	See Emerg Prep Worksheet	0.00%
Open Houses			1,800	1,800	0	See Emerg Prep Worksheet	0.00%
Community Shredder			3,200	4,465	2,368	See Emerg Prep Worksheet	53.02%
DFSC Matching Grants		24,000	0	0	0		
Firesafe Planting Grants			3,000	0	0	See Emerg Prep Worksheet	
Demonstration Garden			0	0	0		
Community Sandbags			1,500	1,729	1,729	Adjusted for actual	100.00%
Volunteer Appreciation			1,500	0	0	See Emerg Prep Worksheet	#DIV/0!
Community Service - Other		30,950	0	0	0		
Trading Cards		0	0	7,800	0	See Emerg Prep Worksheet	0.00%
<b>Total Community Service Activities</b>	<b>13,474</b>	<b>58,050</b>	<b>42,000</b>	<b>49,445</b>	<b>14,746</b>		<b>29.82%</b>
<b>District Activities</b>							
Professional Development	4,639		10,000	10,000	3,324		33.24%
Election		4,991	0	0	0	Next election in FY2022-2023	
Firefighter's Apparel & PPE	136	1,187	2,000	2,000	0		0.00%
Firefighters' Expenses			13,300	13,300	0		0.00%
Staff Appreciation	1,017	1,247	3,000	3,000	93		3.12%
Memberships	7,727	7,853	8,720	8,720	7,615		87.33%
<b>Total District Activities</b>	<b>13,519</b>	<b>15,278</b>	<b>37,020</b>	<b>37,020</b>	<b>11,032</b>		<b>29.80%</b>

	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2022 Revised	FY2022 Mid- Year Actual	FY2022 Budget Notes:	% of YTD
<b>Office</b>							
Office Expense	3,579	7,444	3,500	5,000	2,842	Adjusted for actual	56.83%
Office Supplies			3,500	2,000	694	Adjusted for actual	34.72%
Telephone			7,800	7,800	3,989		51.14%
Office- Other			318	318	0		0.00%
Office - Other			64	64	0		0.00%
<b>Total Office</b>	<b>3,579</b>	<b>7,444</b>	<b>15,182</b>	<b>15,182</b>	<b>7,525</b>		<b>49.57%</b>
<b>Building Maintenance</b>							
Gardening service			5,000	5,000	2,275		45.50%
Building alarm			1,500	1,500	0		0.00%
Medical Waste Disposal			7,500	7,500	1,833		24.43%
Janitorial Service			1,400	1,400	1,230		87.84%
Miscellaneous Maint.			25,000	25,000	1,280		5.12%
<b>Total Building Maintenance</b>	<b>114,249</b>	<b>62,722</b>	<b>40,400</b>	<b>40,400</b>	<b>6,618</b>		<b>16.38%</b>
<b>Building Utilities/Service</b>							
Gas and Electric			12,500	12,500	7,133		57.06%
Water/Sewer			3,000	3,000	2,820		94.00%
Bldg Utilities/Services - Other			0	0			
<b>Total Building Utilities/Service</b>	<b>0</b>	<b>0</b>	<b>15,500</b>	<b>15,500</b>	<b>9,953</b>		<b>64.21%</b>
<b>Contingency</b>							
General	1,768		25,000	25,000	0		0.00%
Contingency - Other		0	0	0	0		
<b>Total Contingency</b>	<b>1,768</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>		
<b>Total Expenditures (Operations)</b>	<b>3,792,692</b>	<b>4,161,571</b>	<b>4,467,270</b>	<b>4,558,109</b>	<b>2,482,474</b>		<b>54.46%</b>
<b>REVENUE - EXPENDITURES (Operations)</b>	<b>958,620</b>	<b>742,501</b>	<b>490,398</b>	<b>838,671</b>	<b>2,838,881</b>		
<b>EXPENDITURES (Capital)</b>							
Capital Outlay (PSB Renovation Soft Costs)	0	0	484,252	484,252	247,663	Arch/Eng In Progress	
Capital Outlay (PSB Renovation Hard Costs)	0	0	0	0	0	Pending public bid	
Capital Outlay (Temp Facilities Soft Costs)	0	0	130,000	130,000	0	Arch/Eng In Progress	
Capital Outlay (Temp Facilities Hard Costs)	0	0	0	0	0	Pending public bid	
Capital Outlay (Equip & Furniture)	10,802	0	0	0	0	None planned for FY2021-2022	
Capital Outlay (Rolling Stock)	59,863	0	0	0	0	None planned for FY2021-2022	
<b>Total Expenditures (Capital)</b>	<b>70,665</b>	<b>566,845</b>	<b>614,252</b>	<b>614,252</b>	<b>247,663</b>		
<b>EXPENDITURES TOTAL (Ops &amp; Capital)</b>	<b>3,863,357</b>	<b>4,728,416</b>	<b>5,081,522</b>	<b>5,172,361</b>	<b>2,730,137</b>		<b>52.78%</b>
<b>FUND BALANCE INCREASE OR (DECREASE)</b>	<b>887,955</b>	<b>175,656</b>	<b>-123,854</b>	<b>224,419</b>			

	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2022 Revised	FY2022 Mid- Year Actual	FY2022 Budget Notes:	% of YTD
<b>FUND BALANCES (End of Year):</b>	6/30/2020	6/30/2021	6/30/2022	6/30/2022			
CC County Funds:							
General Fund 300700	5,299,048	5,176,904					
Fire Special Tax Fund 300900	210,805	409,440					
Capital Reserve Fund 303100	3,722,787	3,821,952					
Mechanics Bank Checking Account							
<b>TOTAL FUND BALANCE</b>	<b>9,232,640</b>	<b>9,408,296</b>	<b>9,284,442</b>	<b>9,632,715</b>	<b>0</b>	Projected Increase for FY2021-2022	
<b>OPEB Balance:</b>							
<b>OPEB Asset</b>	1,459,931						
<b>OPEB Liability</b>	1,072,175						
<b>Net OPEB: Liability/(Asset)</b>	(387,756)						

BUDGET CATEGORY	DESCRIPTION	VENDOR	BUDGET	YTD ACTUAL	BUDGET REMAINING	BUDGET REVISED
<b>Public Education</b>			<b>\$20,000.00</b>	<b>\$10,649.03</b>	<b>\$9,350.97</b>	<b>\$28,648.84</b>
	Custom Logo Gray Cinch Up Backpack	<u>Quality Logo Products</u>		\$389.78		\$389.78
	Custom Coloring Book	<u>Fire Smart Promos</u>		\$810.19		\$1,600.00
	Custom Wristbands	<u>Fire Smart Promos</u>				
	Sticker Badge	<u>Fire Smart Promos</u>				
	60mm Carabiner	<u>Fire Smart Promos</u>				
	Evacuation Vital Documents Folders	<u>Print Globe</u>				\$1,300.00
	New Resident Welcome Pack Folders	<u>Vista Print</u>				\$805.00
	Survival Paracord w/Whistle	<u>BrandComet</u>				\$900.00
	First Aid Kits	<u>BrandComet</u>				\$1,200.00
	CPR Shield	<u>BrandComet</u>				\$400.00
	Station 65 T-Shirts	<u>CustomInk</u>		\$1,108.71		\$1,108.71
	Emerg Info Magnets (Production)	<u>Uprinting</u>		\$756.10		\$756.10
	Emerg Info Magnets (Printing/Mailing)	<u>MailStream</u>		\$2,394.35		\$2,394.35
	Summer 2021 FirePlug	<u>MailStream</u>		\$2,097.12		\$2,097.12
	2021 Wildfire Preparedness Workbook	<u>MailStream</u>		\$2,222.45		\$2,222.45
	Tri-Fold Flyer	<u>MailStream</u>				\$2,100.00
	2022 Wildfire Preparedness Workbook	<u>MailStream</u>				\$2,300.00
	Spring 2021 FirePlug	<u>MailStream</u>				\$2,100.00
	National Preparedness Month 4' SIGN	<u>Vista Print</u>		\$304.62		\$304.62
	National Preparedness Month Poster	<u>Vista Print</u>				
	National Night Out Signs	<u>Vista Print</u>		\$131.76		\$131.76
	4'x 4' Wood Sign Stands	Lowe's		\$145.76		\$145.76
	Evacuation Drill Campaign	VistaPrint / Mailstream				\$2,850.00
	KFPD Event Booth Branded	<u>EZ Up</u>		\$288.19		\$288.19
	COSCO Folding Tables 8'	Walmart				\$200.00
	Custom Logo Table Cloths	<u>Vista Print</u>				\$275.00
	Plastic Literature Stands for Booth Display	Staples / Office Depot				\$90.00
	Plastic Literature Storage File Totes	Staples / Office Depot				\$90.00
	Go Bag Display 1 - Individual					\$380.00

	Go Bag Display 2 - Family w/Pet					\$670.00
	Bag Display 3 - Shelter in Place					\$1,000.00
	Retractable Banners	Vista Print				\$550.00
<b>EP Coordinator Expense</b>			<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$1,000.00</b>
	Additional Event Supplies (Kensington Hilltop Carnival, Evac Event, Etc)	Misc Suppliers				\$1,000.00
<b>Community Pharm Drop Off</b>			<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$470.34</b>
	2021 Drug Drop Flyers	Copy Central		\$70.34		\$70.34
	April 2022 Shred Med Event (Printing)	Vista Print				\$400.00
<b>Emergency Kits</b>			<b>\$3,500.00</b>	<b>\$3,532.00</b>	<b>-\$32.00</b>	<b>\$3,532.00</b>
	Emergency Kits	Nexis		\$3,532.00		\$3,532.00
<b>Open Houses</b>			<b>\$1,800.00</b>	<b>\$0.00</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>
	May/June 2022 Open House	TBD				\$1,800.00
<b>Community Shredder</b>			<b>\$3,200.00</b>	<b>\$2,232.50</b>	<b>\$967.50</b>	<b>\$4,465.00</b>
	Shredding Truck Nov 2021	Stericycle Truck		\$2,232.50		\$2,232.50
	April 2022 Shred Med Event	Stericycle Truck				\$2,232.50
<b>Firesafe Planting Grants</b>			<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>
	Hold to FY2022/23					\$0.00
<b>Community Sandbags</b>			<b>\$1,500.00</b>	<b>\$1,729.00</b>	<b>-\$229.00</b>	<b>\$1,729.00</b>
	FY2021/22 Sandbags	Acapulco Rock & Soil		\$1,729.00		\$1,729.00
<b>Volunteer Appreciation</b>			<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>
	Hold to FY2022/23					\$0.00
<b>Trading Cards</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,800.00</b>
	Photographer	TBD				\$4,500.00
	Trading Cards Printing	Custom Trading Cards				\$3,300.00
<b>GRAND TOTAL</b>			<b>\$42,000.00</b>	<b>\$18,142.53</b>	<b>\$23,857.47</b>	<b>\$49,445.18</b>



## EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue ▪ El Cerrito ▪ CA ▪ 94530

(510) 215-4450 ▪ FAX (510) 232-4917

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



**DATE:** February 2, 2022

**TO:** Bill Hansell: General Manager

**FROM:** Michael Pigoni: Fire Chief

**RE:** **Fiscal Year 2021-22 Mid-Year Budget Report**

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Please find attached the contract fee schedule for Fiscal Year 2021-22 that was approved by the District Board. I am sorry I had a prior commitment and will be unable to make the Finance Committee meeting Friday. However, I will provide some quick point for discussion both on the City and the contract that you can share with the committee.

First as everyone is aware, the City of El Cerrito has been going through some difficult financial times over the last three year with negative reserves. During this time, the City has made some drastic cut which fortunately did not affect the Fire Department as bad as some other Departments mainly because of the pandemic shut down our public education programs and the Battalion Chief vacancy was not as crucial as anticipated.

At the end of Fiscal Year 2019-20, the City's reserves were almost \$500,000 in the red. Through the measures taken by the City Manager and the realization that the COVID-19 shut down did not affect the City's revenue as it was forecasted, in fact property taxes increased, sales taxes held strong and properties transfer taxes exceeded predictions. With the sacrifices taken by the employees which included some layoffs, the City ended up with over a \$5M surplus in reserves at the end of the Fiscal Year 2020-21.

With these reserves, the City was able to pay off the remaining Redevelopment debt to the State and were left with a little over \$4M in reserves. This coupled with the American Rescue Plan funds put the City in a healthier position financially. While this is a positive note, the city, like most cities in California, is facing steep increase in PERS UAL premiums in the next few years.

The more positive news though is that through all of this, the Fire Department did not lose any firefighters nor close or brown out any stations, so emergency services to the community never suffered. In reviewing the spreadsheet, the right column under expenditures is where we are currently at as of mid-January. You will note that we are over on overtime, and this is due to the retirement of two people this fiscal year, one person out on long term disability for a knee injury and COVID-19 which due to mandated quarantine, has caused a large number of sick leaves that has had to be backfilled.

Fortunately, this will be offset by salary savings of the retired personnel. You will note that right now personnel costs are at 53% of budget which is very close to 50% for a mid-year review. More importantly, the bottom line for all expenditures at this point is at 50% which is right on track and should carry out to June 30<sup>th</sup>.

Please contact me if you have any questions.

Michael Pigoni  
Fire Chief



# CITY OF EL CERRITO /KENSINGTON FIRE PROTECTION DISTRICT

## Proposed Contract Fee for FY 2021-22

### LINE ITEM DETAIL BUDGET EXPENDITURES

	Adopted City FY21-22 Budget	%	Adopted FY21-22 Fee	Mid-Year Expenditures	%
<b><u>5100 SALARIES &amp; BENEFITS</u></b>					
51110	\$5,583,637.00	27.75%	\$1,549,459.27	\$745,707.71	48%
51130	\$1,500.00	27.75%	\$416.25	\$8.33	2%
51140	\$500,000.00	27.75%	\$138,750.00	\$161,224.45	116%
51145	\$104,656.00	27.75%	\$29,042.04	\$15,821.39	54%
51146	\$50,000.00	27.75%	\$13,875.00	\$3,178.49	23%
51150	\$0.00	27.75%	\$0.00	\$5,945.44	100%
51210	\$983,202.00	27.75%	\$272,838.56	\$147,962.45	54%
51211	\$2,241,677.00	27.75%	\$622,065.37	\$287,954.81	46%
51220	\$88,094.00	27.75%	\$24,446.09	\$16,047.55	66%
51230	\$811,998.00	27.75%	\$225,329.45	\$127,359.74	57%
51235	\$40,101.00	27.75%	\$11,128.03	\$6,088.91	55%
51237	\$155,800.00	27.75%	\$43,234.50	\$23,777.03	55%
51240	\$154,332.00	27.75%	\$42,827.13	\$42,827.13	100%
<b>TOTAL</b>	<b>\$10,714,997.00</b>		<b>\$2,973,411.67</b>	<b>\$1,583,903.40</b>	<b>53%</b>
<b><u>5200 PROFESSIONAL SERVICES</u></b>					
52190	\$299,500.00	33.33%	\$99,823.35	\$5,194.81	5%
52220	\$18,200.00	33.33%	\$6,066.06	\$941.24	16%
52230	\$8,700.00	33.33%	\$2,899.71	\$345.93	12%
<b>TOTAL</b>	<b>\$326,400.00</b>		<b>\$105,889.41</b>	<b>\$6,481.98</b>	<b>6%</b>
<b><u>5300 PROPERTY SERVICES</u></b>					
53110	\$25,700.00	0.00%	\$0.00	\$0.00	0%
53230	\$21,300.00	33.33%	\$7,099.29	\$971.59	14%
53240	\$54,500.00	0.00%	\$0.00	\$0.00	0%
53250	\$150,000.00	25.00%	\$37,500.00	\$6,301.22	17%
53290	\$109,100.00	33.33%	\$36,363.03	\$8,853.47	24%
53320	\$0.00	0.00%	\$0.00	\$0.00	0%
53330	\$81,000.00	18.83%	\$15,252.30	\$0.00	0%
53910	\$8,000.00	33.33%	\$2,666.40	\$1,440.51	54%
<b>TOTAL</b>	<b>\$449,600.00</b>		<b>\$98,881.02</b>	<b>\$17,566.79</b>	<b>18%</b>
<b><u>5400 OTHER SERVICES</u></b>					
54210	\$17,000.00	20.00%	\$3,400.00	\$1,441.08	42%
54220	\$10,728.00	20.00%	\$2,145.60	\$510.17	24%
54230	\$36,904.00	33.33%	\$12,300.10	\$2,069.60	17%
54240	\$2,700.00	33.33%	\$899.91	\$1,081.89	120%
54310	\$2,500.00	25.00%	\$625.00	\$0.00	0%
54410	\$3,500.00	25.00%	\$875.00	\$157.66	18%
54610	\$41,000.00	25.00%	\$10,250.00	\$2,031.66	20%
54910	\$15,570.00	25.00%	\$3,892.50	\$438.88	11%
54990	\$9,500.00	25.00%	\$2,375.00	\$223.26	9%
<b>TOTAL</b>	<b>\$139,402.00</b>		<b>\$36,763.11</b>	<b>\$7,954.20</b>	<b>22%</b>

<b>5500 SUPPLIES</b>						
55110	General Office Supplies	\$6,000.00	25.00%	\$1,500.00	\$283.82	19%
55120	Postage & Delivery	\$2,700.00	25.00%	\$675.00	\$11.66	2%
55130	Photocopying Charges	\$1,000.00	25.00%	\$250.00	\$0.00	0%
55210	Fuel	\$41,700.00	27.00%	\$11,259.00	\$0.00	0%
55230	Medical Supplies	\$25,000.00	30.00%	\$7,500.00	\$2,681.71	36%
55240	Clothing & Uniform Supplies	\$45,900.00	33.33%	\$15,298.47	\$1,604.62	10%
55250	Vehicle & Equipment Supplies	\$13,500.00	25.00%	\$3,375.00	\$0.00	0%
55290	Other Operating Supplies	\$10,000.00	25.00%	\$2,500.00	\$390.95	16%
55520	Building Supplies	\$10,000.00	25.00%	\$2,500.00	\$511.42	20%
<b>TOTAL</b>		<b>\$155,800.00</b>		<b>\$42,682.47</b>	<b>\$5,484.17</b>	<b>13%</b>
<b>5600 CAPITAL OUTLAY</b>						
56310	Improvements, Not Buildings	\$20,000.00	0.00%	\$0.00	\$0.00	0%
56410	Office Equipment <\$10K	\$10,000.00	0.00%	\$0.00	\$0.00	0%
56710	Other Equipment < \$10K	\$7,100.00	0.00%	\$0.00	\$0.00	0%
56720	Other Equipment > \$10K	\$0.00	0.00%	\$0.00	\$0.00	0%
<b>TOTAL</b>		<b>\$37,100.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>5800 OTHER CHARGES</b>						
58220	Licenses & Permits	\$2,500.00	25.00%	\$625.00	\$98.75	16%
<b>TOTAL</b>		<b>\$2,500.00</b>		<b>\$625.00</b>	<b>\$98.75</b>	<b>16%</b>
<b>GRAND TOTAL</b>		<b>\$11,825,799.00</b>		<b>\$3,258,252.68</b>	<b>\$1,621,489.29</b>	<b>50%</b>
<b>OVERHEAD CHARGES</b>		<b>\$964,349.73</b>	<b>27.75%</b>	<b>\$267,607.05</b>	<b>\$142,551.31</b>	<b>53%</b>
<b>(9% of Personnel)</b>						
<b>Mid-Year Total to Date</b>					<b>\$1,764,040.60</b>	<b>50%</b>
<b>UNRECONCILED CONTRACT AMOUNT</b>					<b>\$3,525,859.73</b>	
<b>RECONCILIATION FY 2019-20 BUDGET TO ACTUAL</b>					<b>\$191,060.29</b>	
<b>PROPOSED CONTRACT FEE FY 2021-2022</b>					<b>\$3,716,920.02</b>	



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 9, 2022

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

**RE:** **Agenda Item 6c**  
Public Safety Building Renovation - Progress Update

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

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### Recommended Action

Accept Report. Approve the BCA Add Services Proposal from ZFA Structural Engineers for \$12,000 in order to complete the FEMA HMGP application. Discuss and Direct Staff as needed.

### Update

Prior to detailing progress since the last report, I would like to point out that the renovation plans published on page 9 of the February 2022 issue of the *Kensington Outlook* are out of date. Unfortunately, the Outlook also refers readers to the “October 13<sup>th</sup>, 2021, board packet” under our website’s “Meetings” page for more information, which is not where the most current info is located. Current drawings and project information can be found under the “PSB Renovation” page at: <https://www.kensingtonfire.org/public-safety-building>

There are now 50+ documents related to the PSB history and renovation process posted on that page, many of which answer questions raised in the Citizens Forum editorial, including seismic studies, needs analyses, financial feasibility studies, space-use diagrams, and community presentations. All documents related to the project, including monthly board updates like this one, will continue to be posted there in order to keep Kensington residents informed. Residents are also welcome to contact me directly with any questions about the project, or can refer to the updated *PSB Renovation Project Fact Sheet (FAQ)* from November 10, 2021 at: [https://www.kensingtonfire.org/files/22955f827/20211110\\_07b+PSB+Report+Fact+Sheet.pdf](https://www.kensingtonfire.org/files/22955f827/20211110_07b+PSB+Report+Fact+Sheet.pdf)

Since the January board meeting, the variance application to enclose the upper deck was presented to the *Kensington Municipal Advisory Council (KMAC)* on Tuesday, January 25<sup>th</sup>, 2021. President Nagel and I described the project to the Council and received questions on the scope of work. Five Kensington residents raised concerns on the project, but four of the five focused on general questions not related to the variance itself. These included questions on the noise of the elevator, rooftop a/c equipment and the back-up generator, general construction concerns, and the impact of the work on adjacent properties. I clarified that the mechanical system would be updated, so any older (louder) fans would be replaced. Also, the elevator machine room will not be on the roof and will not be a source of noise. Construction schedules will follow regular workday (non-weekend) hours, as regulated by the County. Supervisor Gioia attended the meeting and suggested options for electric-only equipment and back-up. I explained that there will be an add-alt provision for solar PV when the project is bid and considered by the board. After the Q&A, the *KMAC* members recommended to the Zoning Administrator that the variance be approved by a vote of 4-1 with Cowell, Tahara, Nucci, and Brydon voting in favor with Snyder opposing. The majority commented that the project had been

thoughtfully considered for a long time, and that it is the best option for Kensington. I invited the adjacent neighbors to contact me directly before and/or during the construction to work through any concerns. Two of the neighbors have since provided their contact info and expressed their appreciation for updates. The next step is for the Zoning Administrator to hold a hearing, which is planned for Monday, March 3<sup>rd</sup>, 2021 at 1:00PM, to make a final decision on the variance application.

Meanwhile, the architects and engineers continue to work on the *construction documents*, which include the drawings and specifications that are necessary for the building permit submittal and, eventually, construction bidding. An update to the cost estimate will occur at 50% CD's. Fire Chief Pignoni and BC Kevin Janes joined a meeting last week with the consultants to review the communications and alarm scope of work. Meetings are being scheduled to review the finishes, millwork (storage), a/v, and other details with the staff over the next month. We anticipate completing the building permit submittal package at the end of March, around the same time as the County planning approval is complete. If the building permit application is made at the beginning of April, we hope that the County will be able to review the drawings and issue a permit by the middle of June.

As I touched on in my January update, the project is now approaching a significant decision point regarding the cost/benefit of pursuing *FEMA* funding. In the Fall, we submitted a Notice of Intent for the *FEMA HMGP* funding program, and the sub-application is due April 8, 2022. The grant schedule has already been pushed back since last year, and it has become clear that significant delays will probably continue due to *FEMA*'s lack of expediency on awards. I spoke with our grant writers a number of times about this since January, as well as with the *Ca/OES* representative who handles the applications (*Ca/OES* makes the initial award recommendations to *FEMA*, which then determines the allocations and timeline.) Both parties informed me that the *FEMA* process is very open-ended and there is no way to determine how long it might be extended. Outlining the various benchmarks and the potential delays for each step, it appears that the *FEMA* determination will not be made for another year, and then the additional *FEMA* reviews could take another nine months or more. Compared to a normal schedule, the *FEMA* grant would add an additional 21+ months to the project.

Obviously, such a delay affects construction inflation and our prior cost estimate, in addition to extending the risk of occupying a seismically unsafe building. Another cost impact of the *FEMA* grant is the requirement to specify "*Build American Act*" materials and standards for the project, which is triggered by the use of federal funds. I asked our cost estimator to provide a revision based on these specifications, in addition to the impact of a later construction start-date. The added cost for the renovation alone is estimated to be approximately \$800K. With other associated costs due to the delay, I estimate a total of \$1M added to the project overall. Finally, the *FEMA* grant application requires that we include a structural *Benefit-Cost Analysis* (BCA) in the April 8, 2022 sub-application. Since this is a mandatory component, I have included an add-services proposal from our structural engineers to complete the work. It will cost \$12K and must be approved in this board meeting in order for the consultants to meet the deadline. There will be other to-be-determined consultant costs triggered by the *FEMA* grant, but I have included a general allowance for those in my total estimate above.

While the grant provides an opportunity for significant federal funding, there is no guarantee that we will be awarded the project. On the surface, the grant description appears to be aimed at

larger projects and for those in disadvantaged communities. While our project does fall under a general category of miscellaneous infrastructure improvements, I want to be conservative in our anticipation of being selected. The *CaIOES* representative explained to me that *FEMA* funding is usually targeted for projects that have a much longer implementation timeline, i.e. those that do not have a pressing need like a seismic retrofit. This is one reason why the *FEMA* approval schedule is so vague and extended. He said there are projects he is currently overseeing that have been waiting for more than two-years for approvals and still do not have an anticipated target date.

In order for the board to consider its options, I have outlined two alternate paths for the project, attached. **Alternate 01** assumes that we will not pursue *FEMA* funding, but instead will rely on our cash reserves in combination with a loan, as described by our financial consultants in the November 2021 board meeting. As shown in that presentation, the project is affordable in this manner without the need for any tax increase or other revenue augmentation. The **Alternate 01** schedule anticipates construction beginning in September 2022, with completion by March 1, 2024.

**Alternate 02** assumes that we continue to pursue the *FEMA* grant, but will not receive confirmation of the allocation until March 2023. Per the *CaIOES* representative, please note that this could come much later in the year. The rest of the *FEMA* process would then continue with a hopeful approval date around January 2024. In **Alternate 02**, construction would not start until June 2024, in which case the project would be complete by January 2026 or later given *FEMA*'s unpredictability.

Each alternate includes a division of the funding source, i.e. amount of reserves and loan vs. amount of reserves and grant. Note that in either scenario, the district will use a significant amount of its capital reserves (leaving, of course, the required amounts for rolling stock replacement and E.C. contract reserves.) In fact, due to the increased project cost associated with the *FEMA* grant, we may have to use more of our reserves in **Alternate 02** than in **Alternate 01**.

I have asked our financial advisors to update their November 2021 cash flow analysis with these two options, and hope to have those available by the time of the board meeting. As noted above, if the board wishes to continue pursuing **Alternate 02**, then I ask that it approve the structural engineer's BCA proposal for \$12K at this meeting. Since the prior approved budget for architecture/engineering work will not be exceeded in this fiscal year, it is not necessary to revise the budget for this added expense.

If the board approves the BCA proposal, we will have the grant writers complete the *HMGP* sub-application for the April 8, 2022 deadline. *This will keep **Alternate 02** on the table for the moment, but a decision will still need to be made by the board's March 9, 2022 meeting on whether **Alternate 01** is preferred, if the latter's schedule is to be maintained.* This is due to the need to move forward with the **Temporary Facility** permitting and bidding phase, which must get started in order for a re-location to take place for a September 2022 demolition start date. While that date can move back a month or two, further delays will impact the project cost and planning. Note that if we wait to hear on the *FEMA* allocation decision (estimated to be March 2023 or later) and then find out that the project is not selected, we will need to revert back to the **Alternate 01** schedule, which would include bidding in April 2023 (or later), followed by

construction starting in June 2023 (or later), and completion in January 2025. My concern in this scenario is that the postponement of **Alternate 01** in the pursuit of *FEMA* funding could result in a year's delay, added construction inflation, and interest rate increases that make the project unaffordable, or at best needlessly more expensive.

Since our advisors' financial analysis shows that the project is affordable with existing reserves plus a loan at current rates, I am concerned that continuing to pursue *FEMA* funding may backfire and be counterproductive. It is certainly appealing to hope for significant federal funding, but there are enough unknowns in **Alternate 02** that it makes it impossible to confidently plan for it as a reliable option. I have endeavored to lay out the options for the board's decision, but wish to express my concern about further delays. The seven years that have passed since this process was started in 2015, let alone the twenty-five years since the 1997 Needs Analysis was presented, have resulted in a much more expensive project than had it been completed earlier. The increased costs and uncertainty may not be worth the risk, let alone the clear benefits of completing the project as soon as possible and moving on with the public safety mission of the district.

### Temporary Facilities Update

Last month, I explained that the **Temporary Facility** drawings were being priced by *Mack5*. The attached *Rough Order of Magnitude (ROM) Estimate* for the project totals \$1,151,000, which is \$179,000 (or 18%) more than the \$972,000 estimate listed in the September 9, 2020 Interim-GM report to the Board of Directors. This increase reflects construction inflation over the past 16 months, as well as a better-defined scope of work based on our recent architectural drawing, utility survey, and proposals from vendors for the modular building and tent structure. As a reminder, the November 2021 financial analysis used a total estimate of \$1.5M for the Temporary Facility, which consisted of hard and soft costs. The new ROM estimate is consistent with that prior assumed total. There are still possible options to investigate, such as purchasing used modular units, which may provide cost-savings, but the current estimate is sufficient until a decision is made on the schedule, i.e. **Alternate 01** or **02** for the PSB funding noted above.

Importantly, according to the vendors, the availability and installation of both the modular and tent structure fit the shorter-term schedule of **Alternate 01**. It appears that temporary utility connections for power, water, and sewer could be expedited, and I am contacting El Cerrito officials to confirm that their building approval schedule would allow for a permit by the Summer. I updated the Executive Director of the Unitarian Church on our progress, but we have not scheduled a meeting to discuss lease rates yet, as it is difficult to do that until we know whether the lot will be needed this year or not until 2024 or later if **Alternate 02** is selected.

## **KFPD PSB RENOVATION – EFFECT OF FUNDING ON COSTS AND SCHEDULES:**

04/01/2022 = Planning Dept Approval (Note: Zoning Admin Variance Hearing on 03/07/2021)  
04/01/2022 = Construction Documents Completed / Submit for Building Permit  
06/15/2022 = Building Permit Approval (Pending County Review Schedule)

The following two alternatives are possible at this point:

### **Alternate 01: Near Term Option**

- Fund the project with \$4.6M Reserves + \$4.9M Loan (No FEMA Grant)
- Total Project Cost = \$9.5M (including Temp Facility cost)

07/01/2022 = Publish Bid Documents (Note: Does not require Build American Act specs)  
08/01/2022 = Bids Due  
08/10/2022 = Bid Award (Note: Date of Bond Approval)  
09/11/2022 = Construction Start Date  
03/01/2024 = Construction Complete (Note: Assumes 18mos schedule)

### **Alternate 02: Long Term Option**

- Fund the project with \$5.2M Reserves + \$5.3M FEMA Grant (If Awarded)
- Total Project Cost = \$10.5M (including Temp Facility cost)
- Note: FEMA Grant adds +/- \$1M to the project cost and +/- 21 months or more to the schedule.

02/09/2022 = Approval of Struct Eng Add Services req'd by application (add \$12K)  
04/08/2022 = HMGP Sub-application due to CalOES  
11/15/2022 = CalOES recommendations to FEMA (Uncertain date = "Fall 2022")  
03/01/2023 = FEMA Allocation determines if project is selected (Uncertain date = Later 2023?)  
02/01/2023 = FEMA begins National Environmental Protection Act review (Env & Hist Eval)  
01/01/2024 = FEMA approval of environmental report (Uncertain date = Later in 2024?)  
03/15/2024 = Publish Bid Documents (Note: Must Use Build American Specs)  
04/15/2024 = Bids Due  
05/08/2024 = Bid Award  
06/10/2024 = Construction Start Date  
01/01/2026 = Construction Complete (Note: Assumes 18mos schedule)

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The next update will be presented at the March 9, 2022 Board of Directors meeting. Please note that since the January Meeting, the following documents have been added to the PSB Renovation page at: <https://www.kensingtonfire.org/public-safety-building>

- Jan 12, 2022 PSB Renovation Progress Update
- Jan 18, 2022 PSB Haley Aldrich Floor Survey Report
- Jan 31, 2022 Temporary Facilities ROM Estimate by Mack5
- Feb 04, 2022 PSB Zoning Variance Application Dwgs Revised
- Feb 04, 2022 PSB Construction Document Net Area Calcs
- Feb 09, 2022 PSB Renovation Progress Update

January 28, 2022

Bill Hansell  
General Manager  
Kensington Fire Protection District (KFPD)  
217 Arlington Avenue  
Kensington, CA 94707

**RE: Kensington Public Safety Building  
Kensington, California  
Structural Engineering Professional Services Proposal  
Assistance with FEMA Grant Application**

Bill,

We are pleased to present our proposal for structural engineering services for the above-mentioned project located at 217 Arlington Avenue in Kensington, California. This proposal is between ZFA Structural Engineers (Consultant) and KFPD (Client) and provides structural engineering services for additional detailed evaluations of the existing structure as well as the proposed renovated building, which are required as part of a FEMA grant application process. Our proposed project scope is based on the web-based meeting on December 15, 2021, as well as follow up discussions with the grant writers.

## **PROJECT DESCRIPTION**

The proposed evaluations consist of a seismic assessment for three unique recurrence intervals (2475-year, 475 year and 50 year) at the Immediate Occupancy performance level. The assessments are required to be performed on the existing building in its current condition as well as the proposed retrofit of the existing 5,700 square-foot, two-story building, which was originally constructed in 1969. The types of failure modes for each of these events and an engineer's estimate will be provided for each of the recurrence intervals for each scenario (total of 6 unique scenarios).

The building sits on a sloping site, with the lower level built into the hillside. The building stands approximately 22 feet tall and is predominantly wood framed, with some steel framing at the second floor. The first floor appears to be a slab-on grade, with a retaining wall at the rear of the building. There have been several previous remodels and partial structural upgrades to the building, but a comprehensive seismic upgrade has not yet been completed. Several geotechnical investigations have also been performed for the site over the years, identifying earthquake faults in near proximity to the site, including a potential fault line within 50 feet of the property. A full seismic evaluation of the building was performed in July 2016. This ASCE 41-13 Tier 2 evaluation identified several structural deficiencies, and conceptual mitigation measures were recommended. The existing building as well as the proposed retrofit will be evaluated using the FEMA P-58 methodology as implemented through the use of SP3 software. It is



known that structural and operational deficiencies exist, and we will make every effort to leverage all available existing information and previous evaluations of the existing building where possible. Concurrently ZFA is working on the completion of a seismic retrofit strategy and have recently completed the Design Development phase, which will be used for the purposes of evaluation for the renovated building.

Prior to completion of the final report, a draft of the findings from the evaluations will be shared and discussed with the District to ensure the concerns of all stakeholders are addressed.

### **SCOPE AND APPROACH**

Our overarching approach is to provide full-service engineering with a focus on strong collaboration and coordination with all team members. The following lists the scope of services that will be provided for each phase of this project.

#### ***Task 1: Detailed Evaluations***

1. One additional site visit to observe and survey the existing structure and identify any potential conflicts or areas that may require additional investigation or site documentation.
2. Evaluate the existing building to the FEMA P-58 standard to determine and document deficiencies present at the three recurrence intervals.
3. Develop evaluations of the proposed renovated structure per the FEMA P-58 standard to determine and document any deficiencies present at the three recurrence intervals.
4. Provide findings in a detailed assessment report.

#### ***Task 2: Engineer's Cost Estimates***

1. Develop engineer's estimates for each of the 6 different scenarios being investigated which summarizes the expected failure modes for each of these events. Engineer's estimates will be based on our experience with similar projects as well as output from the SP3 software and are intended to provide a rough order of magnitude construction cost.
2. Review draft of findings with the District.

#### ***Task 3: Assist District with Grant Pursuit***

1. Attend virtual design meetings as required to coordinate grant application work.
2. Incorporate review comments from District as required and assist the District's grant writers with technical questions to help facilitate the grant process.

### **PROJECT ASSUMPTIONS**

General project assumptions are as follows:

1. Existing and renovated building assessments will be in accordance with FEMA P-58 analysis, utilizing SP3 software.
2. District staff or consultants will complete the grant applications based on information provided in the ZFA evaluations and engineer's cost estimates.

### **PROJECT SCHEDULE**

ZFA is able to complete the scope of work above within 4 to 6 weeks from Notice-to-Proceed.

**PROEJCT FEE**

We propose to perform the above services on a time and materials basis with estimated Not-to-Exceed fees summarized in the table below. Fees are based on our project understanding, and detailed scope of work provided previously in this document.

<b>Phase</b>	<b>Fee</b>
Task 1: Detailed Evaluations	\$8,000
Task 2: Engineer's Cost Estimates	\$2,000
Task 3: Assist District with Grant pursuit	\$1,500
Reimbursables*	\$500
<b>Total</b>	<b>\$12,000</b>

\* Expenses other than labor charges that are directly attributed to our professional services are invoiced at our cost plus 20 percent. Reimbursable expenses typically include: 1) extra prints and reproductions, 2) special delivery (e.g. overnight) costs, 3) sub-consultants hired for the project by ZFA Structural Engineers with Client's authorization and 4) any and all work, fees, expenses and costs that are not specifically listed and identified in the Agreement, Project Approach, and Scope of Services.

**EXCLUSIONS**

This agreement does not include the following:

1. Seismic evaluations are limited to the structural systems. A nonstructural evaluation is excluded from this agreement.
2. Design of temporary support systems, shoring, bracing, or construction means and methods items.
3. Major changes in the scope or design of the project as initiated by the Owner or Architect.
4. Any additional work not included within the Scope of Services.
5. Engineer's cost estimates are not prepared by a contractor or professional estimation consultant.

**TERMS AND CONDITIONS**


The previously agreed to detailed Terms and Conditions from ZFA's ongoing work with the District are hereby incorporated by reference in their entirety as an integral part of this Agreement. Client's acceptance of this Agreement includes full acceptance of all Terms and Conditions without condition or reservation.

**PROJECT AUTHORIZATION**

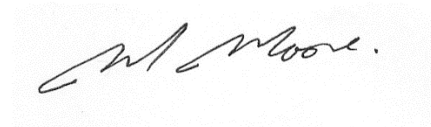
We appreciate the opportunity to work with you on this project. We have attempted to anticipate the services required to successfully complete this project. If our fee is not in accordance with what you anticipated, please contact me. Should you find this proposal acceptable, please return a signed copy of the attached Terms and Conditions document (Attachment A), along with this letter.

Thank you for providing us the opportunity to be considered to join your team.

**Offered by:**  
**ZFA STRUCTURAL ENGINEERS**



Matt Frantz  
Associate Principal



Mark Moore  
Executive Principal  
January 28, 2022

**Accepted by:**  
**KFPD**

Name: \_\_\_\_\_

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

Company: \_\_\_\_\_

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

<b>CSI UniFormat Summary</b>		<b>%</b>	<b>\$,000</b>
Site Preparation & Demolition		1%	\$12
Site Improvement		8%	\$68
App Bay - Erection & Dismantling, Utility Connections		27%	\$226
Office & Living Quarters - Utility Connections		4%	\$30
Site Mechanical Utilities		12%	\$100
Site Electrical Utilities		17%	\$141
<b>Subtotal</b>		<b>69%</b>	<b>\$578</b>
Bonds & Insurance	2.50%	2%	\$14
General Conditions/General Requirements	15.00%	11%	\$89
Contractor's Overhead & Profit	5.00%	4%	\$34
<b>Subtotal</b>		<b>85%</b>	<b>\$715</b>
Contingency for Design Development	12.00%	10%	\$86
Cost Escalation (to midpoint of construction)	4.54%	4%	\$36
<b>TOTAL CONSTRUCTION BUDGET</b>		<b>100%</b>	<b>\$838</b>
<b>TEMPORARY STRUCTURES</b>			<b>\$,000</b>
Apparatus Bay			\$194
Office and Living Quarters			\$119
<b>TOTAL CONSTRUCTION &amp; TEMP STRUCTURE BUDGET</b>			<b>\$1,151</b>

Detail	Job #19650a
	January 31, 2022

<b>SITE PREPARATION &amp; DEMOLITION</b>	Quantity	Unit	Rate	Total (\$)
Site Clearing, Preparation, Trimming etc	13,650	SF	\$0.50	\$6,825
Erosion Control	13,650	SF	\$0.35	\$4,778
Earthwork/Grading				<i>NIC, Excluded</i>
Hazardous Materials Abatement				<i>NIC, Excluded</i>
<b>Subtotal For Site Preparation &amp; Demolition:</b>				<b>\$11,603</b>

<b>SITE IMPROVEMENT</b>	Quantity	Unit	Rate	Total (\$)
Vehicular Paving Slurry seal at the end of lease period with new pavement in select areas	13,650	SF	\$5.00	\$68,250
<b>Subtotal For Site Improvement:</b>				<b>\$68,250</b>

<b>APP BAY - ERECTION &amp; DISMANTLING, UTILITY CONNECTIONS</b>	Quantity	Unit	Rate	Total (\$)
Erection of Sprung Structure (Owner Provided) Assembly & Erection: Supervision of and safety compliance in structure location, assembly and erection, estimated 6 workmen for approx. 11-days, 8-working hours/day.	532	HR	\$105.00	\$55,860
Installation for the rolling service doors	32	HR	\$105.00	\$3,360
Equipments: Forklift, small manlift, picker etc for installation allowance	1	LS	\$7,500.00	\$7,500
Fall Protection including body harness and lifeline	1	LS	\$5,000.00	\$5,000
Dismantling of Sprung Structure (Same Terms As Outlined In Erection) Dismantling: Supervision of and safety compliance in structure location, assembly and erection, estimated 6 workmen for approx. 11-days, 8-working hours/day.	532	HR	\$105.00	\$55,860
Equipments: Forklift, small manlift, picker etc for dismantling allowance	1	LS	\$7,500.00	\$7,500
Fall Protection including body harness and lifeline	1	LS	\$5,000.00	\$5,000
Additional Work - Allowance Anchor installation	12	EA	\$500.00	\$6,000

Detail	Job #19650a
	January 31, 2022

Interior Partition and Interior Doors at  
Workout & PPP Gear

Interior partition	50	LF	\$75.00	\$3,750
Interior door	2	EA	\$3,200.00	\$6,400
Heating, Ventilation & Air-Conditioning allowance	2,000	SF	\$25.00	\$50,000
Plumbing				<i>NIC, Excluded</i>
Fire Protection - Automatic wet sprinkler				<i>NIC, Excluded</i>
Electrical hookup and power to structure; including machine & equipment connections, power receptacles, lighting and branch wiring and fire alarm - allowance	2,000	SF	\$10.00	\$20,000

**Subtotal For App Bay - Erection & Dismantling, Utility Connections :** **\$226,230**

**OFFICE & LIVING QUARTERS - UTILITY CONNECTIONS**

	Quantity	Unit	Rate	Total (\$)
Utility Hook Ups after Install				
Electrical	1	LS	\$5,000.00	\$5,000
Water	1	LS	\$1,500.00	\$1,500
Sewer	1	LS	\$2,500.00	\$2,500
Data/Telecom	1	LS	\$1,000.00	\$1,000
GC Coordination, Assistance with install, removal - allowance	1	LS	\$20,000.00	\$20,000
Kitchen Equipments				<i>NIC, Use existing</i>

**Subtotal For Office & Living Quarters - Utility Connections:** **\$30,000**

**SITE MECHANICAL UTILITIES**

	Quantity	Unit	Rate	Total (\$)
<b>OPTION 1;</b>				
Water				
Point of connection	1	EA	\$1,500.00	\$1,500
Waterline 1"	100	LF	\$50.00	\$5,000
Waterline 3/4"	24	LF	\$40.00	\$960
Reduced Backflow preventor	1	EA	\$1,500.00	\$1,500
Reduced pressure valve after backflow on the water meter	1	EA	\$1,500.00	\$1,500
Hose bibb	1	EA	\$750.00	\$750
Sanitary Sewer				
Point of connection	1	EA	\$10,000.00	\$10,000
Sewer line, C.I., 4" dia	56	LF	\$125.00	\$7,000

Detail	Job #19650a
	January 31, 2022

Sewer line, ABS 2" dia	104	LF	\$75.00	\$7,800
Cleanout	6	EA	\$1,100.00	\$6,600
<b>Storm Drainage</b>				
Point of connection	1	EA	\$4,000.00	\$4,000
Storm drain, 6" SCH 80 PVC	164	LF	\$76.00	\$12,464
(N) Drain inlet	3	EA	\$2,500.00	\$7,500
<b>Site Demolition</b>				
Trenching, excavation/disposal and repave	448	LF	\$75.00	\$33,600

**Subtotal For Site Mechanical Utilities: \$100,174**

<b>SITE ELECTRICAL UTILITIES</b>	Quantity	Unit	Rate	Total (\$)
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Temporary Joint Pole (Electrical and Telecom)	1	EA	\$4,000.00	\$4,000
Conduit Pole Riser	1	LS	\$2,500.00	\$2,500
(1)-3"C PVC Sch#80 Power Service Conduit in Trench - to Temp Joint Pole	26	LF	\$80.00	\$2,080
Panel "PH1" 200A MCB 208/120V	1	EA	\$5,000.00	\$5,000
ATS 200A 208/120V	1	EA	\$5,500.00	\$5,500
Grounding	1	LS	\$2,500.00	\$2,500
New Diesel Generator (allow 50kW ) at Primary Location 208/120V including Testing/Commissioning, Concrete Pad	1	EA	\$73,300.00	\$73,300
200A Genset Feeder Conduit and Wiring in Trench (in Primary Genset Location)	20	LF	\$152.00	\$3,040
200A Feeder in EMT - ATS to Panel PH1	10	LF	\$115.00	\$1,150
30A Standard Rate EV Charging Station- Single Port	1	EA	\$7,000.00	\$7,000
30A Standard Rate EV Charging Station Conduit and Wiring in Trench	53	LF	\$40.00	\$2,120
30A Standard Rate Charge Station Conduit and Wiring Attached under Temporary Structure	91	LF	\$35.00	\$3,185
50A Rapid EV Charging Station - Single Port	1	EA	\$17,800.00	\$17,800
50A Rapid EV Charging Station Conduit and Wiring in Trench	40	LF	\$65.00	\$2,600
Testing/Permits/Fees/Coordination	1	LS	\$5,000.00	\$5,000
Trenching, excavation/disposal and repave	53	LF	\$75.00	\$3,975

**Subtotal For Site Electrical Utilities: \$140,750**

**APP. BAY - INSULATED SPRUNG STRUCTURE, 40' x 50' (24 Months Lease)**

	Quantity	Unit	Rate	Total (\$)
Fabric tensioned building structure, Signature SERIES 40' x 50' (ref. Rental Pricing from Sprung Structures dated 1/13/2022), including:	24	MO	\$6,500.00	\$156,000
1 - Corrosion resistant package				
1 - Insulated double personnel door				
1 - Graphic logo at entrance				
2 - Engineered flat ends				
2 - Insulated rolling service doors				
4 - Standard Framed openings for insulated structure				
12 - 75 lb hanging brackets				
12 - Earth anchors				
Additional Charges:				
Technical Consultant Per Diem (Erection & Dismantling)	2	EA	\$5,752.44	\$11,505
F.O.B. to Kensington, CA	1	LS	\$3,170.00	\$3,170
F.O.B. to Salt Lake City, Utah	1	LS	\$3,170.00	\$3,170
Misc. Allowance	1	LS	\$20,000.00	\$20,000
<b>Subtotal For App. Bay - Insulated Sprung Structure, 40' X 50' (24 Months Lease):</b>				<b>\$193,845</b>

**OFFICE & LIVING QUARTERS - MODULAR STRUCTURE (24 MONTH LEASE)**

	Quantity	Unit	Rate	Total (\$)
Temporary mobile office trailer, 24' x 60'; including offices and 2-restrooms with carpet/linoleum flooring, vinyl wrapped interior wall covering, suspended ceiling, lighting fixtures, endwall HVAC ducted supply plenum, galvanized steel roof covering, stucco hardipanel siding, sliding windows, painted exterior doors, and prefinished interior doors (ref. Lease Quote provided by Pacific Mobile Structures dated 1/19/2022)				
Rental cost/month	24	MO	\$3,200.00	\$76,800
Installation cost	1	LS	\$17,500.00	\$17,500
Removal cost	1	LS	\$10,000.00	\$10,000
Miscellaneous allowance	1	LS	\$15,000.00	\$15,000
<b>Subtotal For Office &amp; Living Quarters - Modular Structure (24 Month Lease):</b>				<b>\$119,300</b>





## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 9, 2022

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

**RE:** **Agenda Item 6c**  
Public Safety Building Renovation – NHA Financial Analysis Update

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

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### Background

The following addendum to my PSB Progress Update was received late on Tuesday, February 8, 2022. It is a revision by NHA Advisors of the analysis they presented at the Board of Directors meeting on November 10, 2021. The changes include the following:

Page 3 - Interest Rates Reference Chart showing changes from 2002 to 2022.

Page 4 – Assumptions: Note on construction inflation and feasibility pending project delay.

Page 5 – Cash Flows Chart for Alternative 01 showing revenues/bond proceeds (blue line) over expenses, including building outlays (orange bars), operating expenses (dark gray bars), rolling stock outlays (light gray bars), and debt service amount (green bars)

Page 6 – Cash Flows Chart for Alternative 02 showing revenues/grant proceeds (blue line) over expenses, including building outlays (orange bars), operating expenses (dark gray bars), rolling stock outlays (light gray bars), and debt service amount (green bars)

Page 7 – Reserves Chart for Alternative 01 showing reserves projections.

Page 8 – Reserves Chart for Alternative 02 showing reserves projections.

Page 9 – Conclusions: Pros and Cons of Alternative 01 vs. Alternative 02.

# KENSINGTON FIRE PROTECTION DISTRICT

## *FACILITIES FUNDING DISCUSSION*

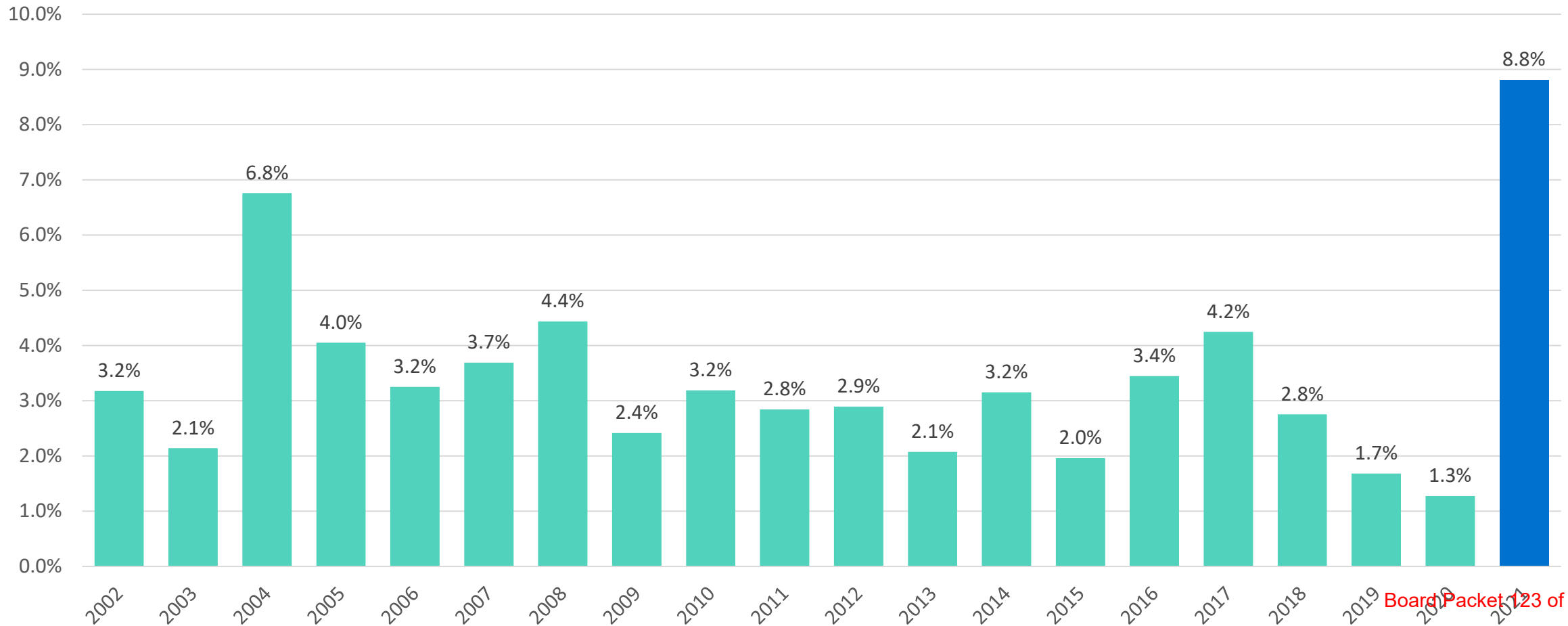


**NHA | ADVISORS**  
Financial & Policy Strategies.  
Delivered.

February 9, 2022

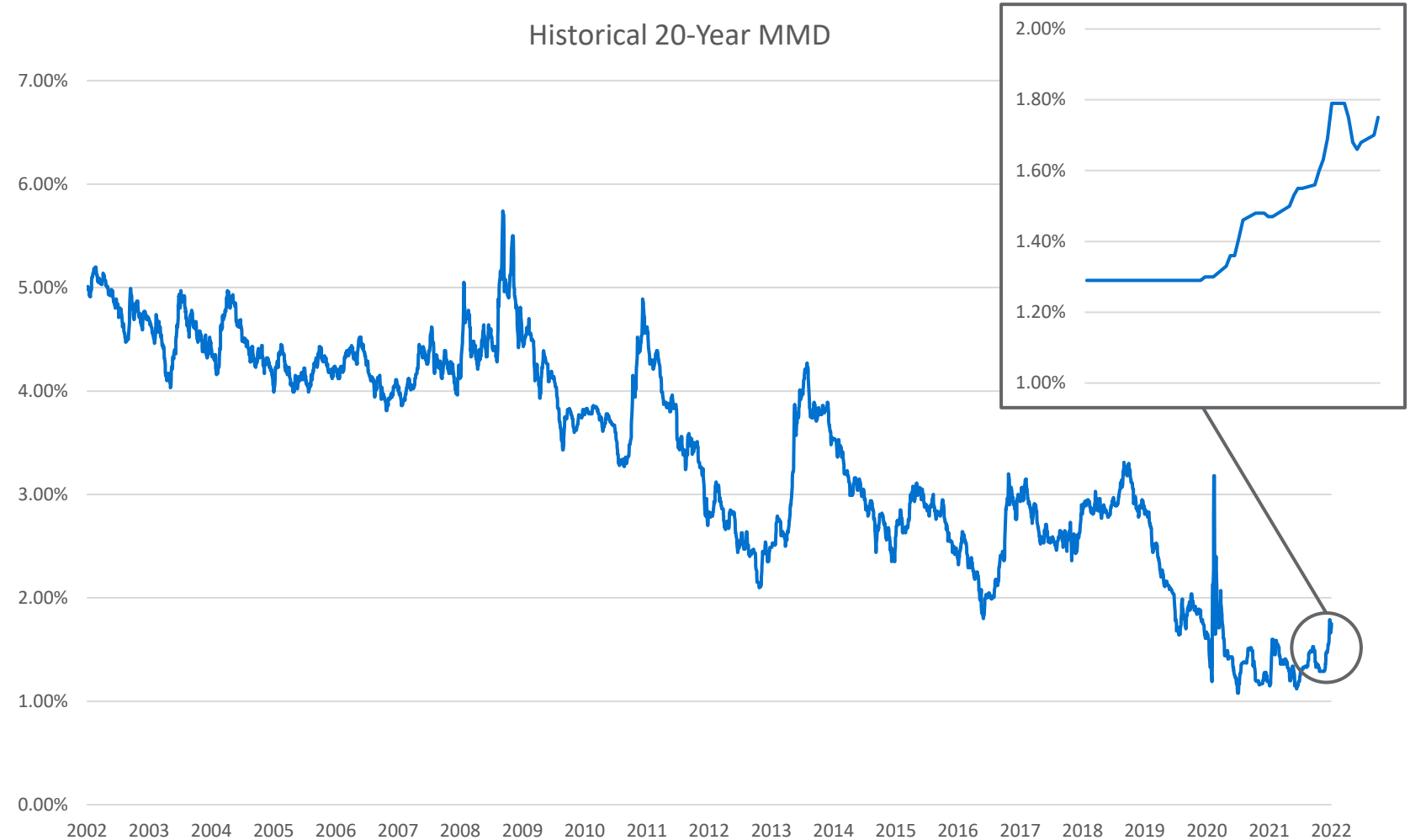
# ENR Construction Cost Index (September - August)

- ▶ Construction inflation has been hard to predict historically
- ▶ The election and COVID delayed a lot of projects
- ▶ This has led to the current supply and demand imbalance and elevated construction inflation



# Interest Rates

- ▶ Interest rates are near historical lows, but rates have risen significantly since mid-December 2021
- ▶ Market projecting multiple rate increases by the Fed in 2022



# Assumptions

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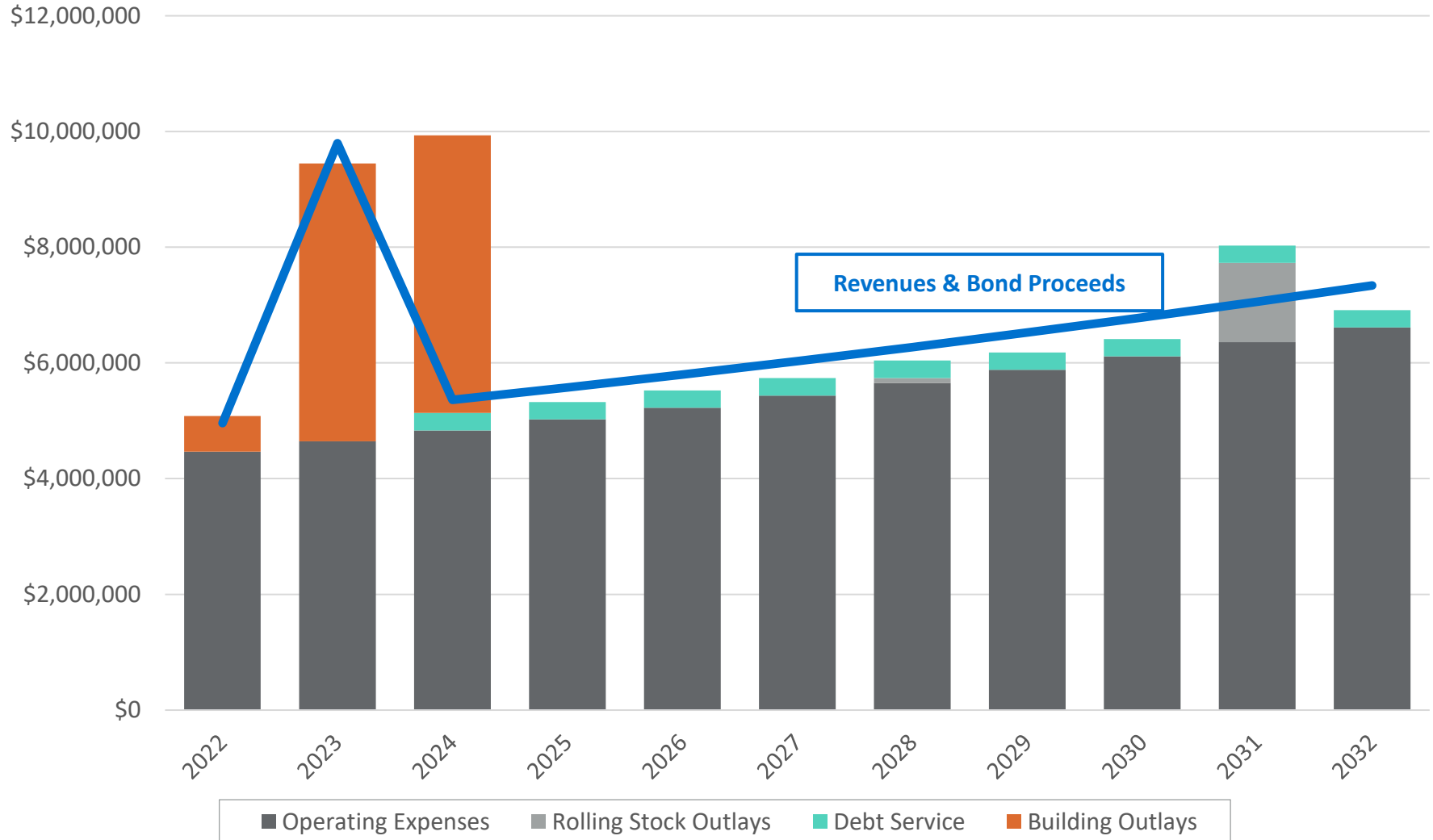
- ▶ If construction is delayed, we would assume an 8% construction inflation rate
  - ▶ Depending on the length of the delay, the project could become infeasible
- ▶ Beginning revenues and expenditures from the FY 2021-22 budget
- ▶ 4% inflation factor for revenues, expenditures, and rolling stock
- ▶ 30-year financing
- ▶ 4% interest rate



# Cash Flows – Alternative 1 (Financing – \$300K Annual Debt Service)

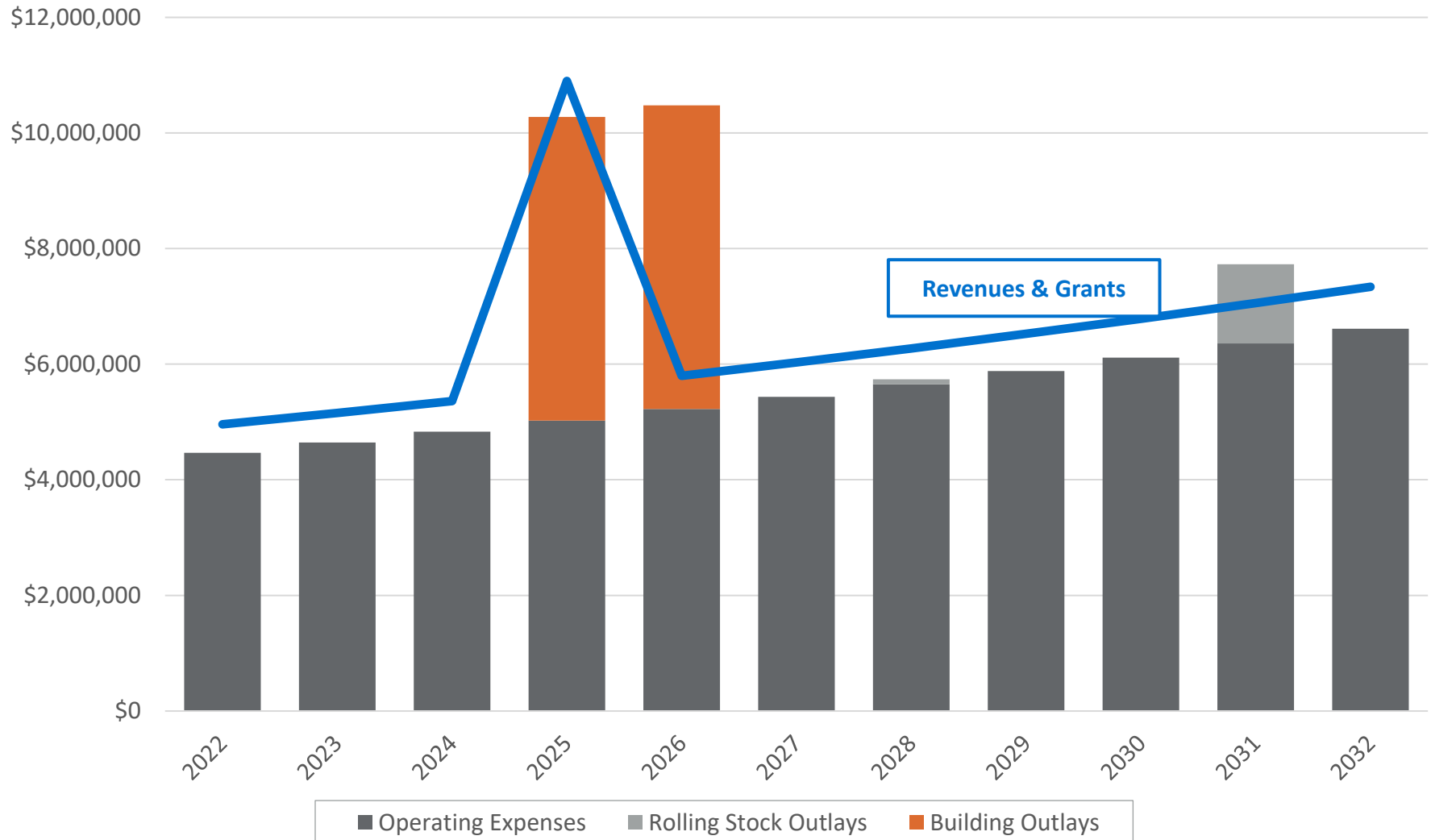
▶ \$300K of annual debt service is estimated to generate \$4.64M for projects for projects

▶ Increased interest rates since November 2021 reduces bond proceeds available for projects by ~\$300k



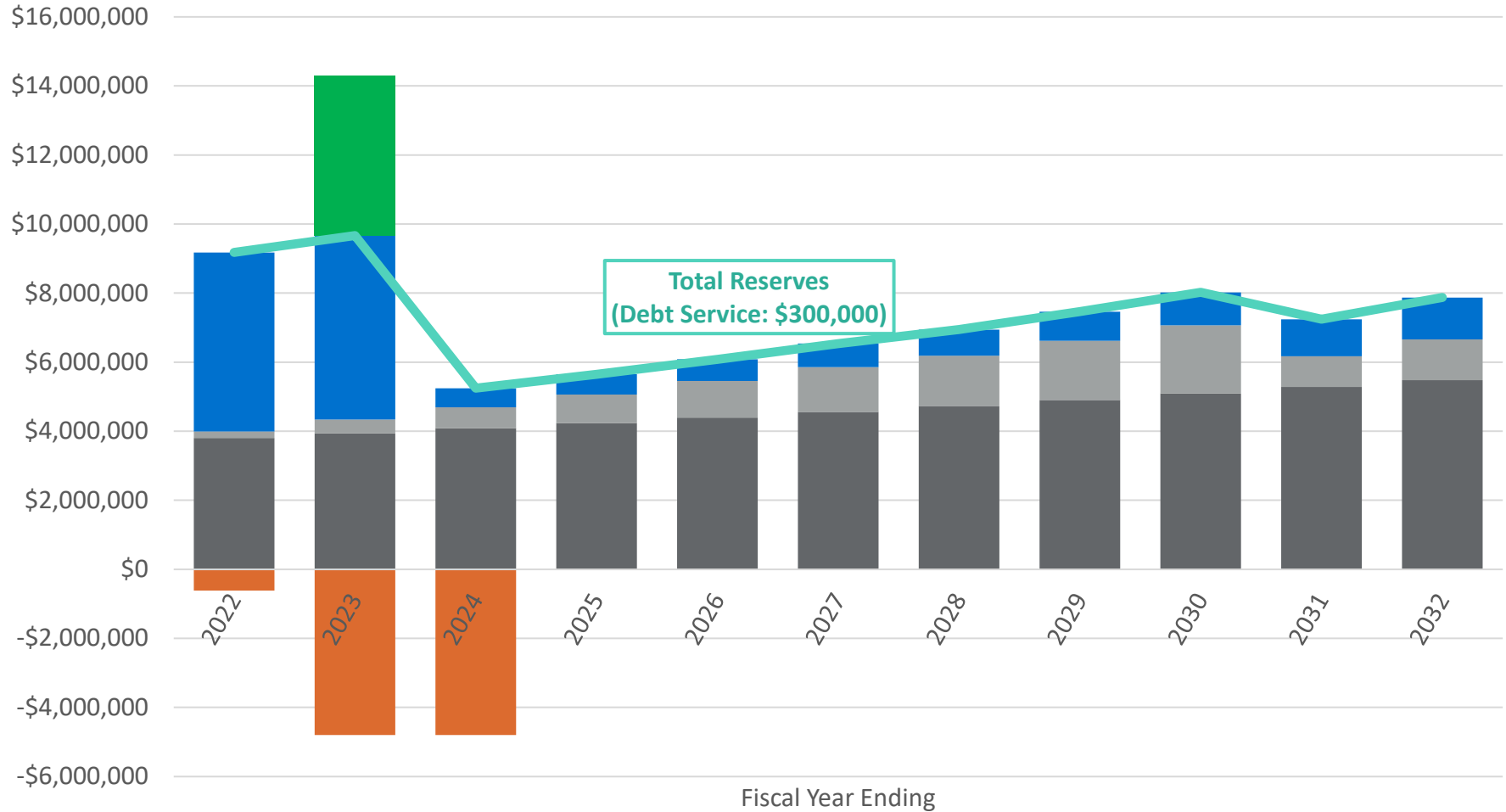
# Cash Flows – Alternative 2 (Use of Reserves & FEMA Grant)

- ▶ FEMA Grant adds ~\$1M to the project cost and ~21 months or more to the schedule
- ▶ Project funding assumptions:
  - ▶ \$5.2M from reserves
  - ▶ \$5.3M from FEMA Grant



# Reserves – Alternative 1 (Financing – \$300K Annual Debt Service)

- ▶ Annual debt service of \$300K would:
  - ▶ Fund \$4.64M of building projects
  - ▶ Higher interest rates require use of ~\$300k more reserves



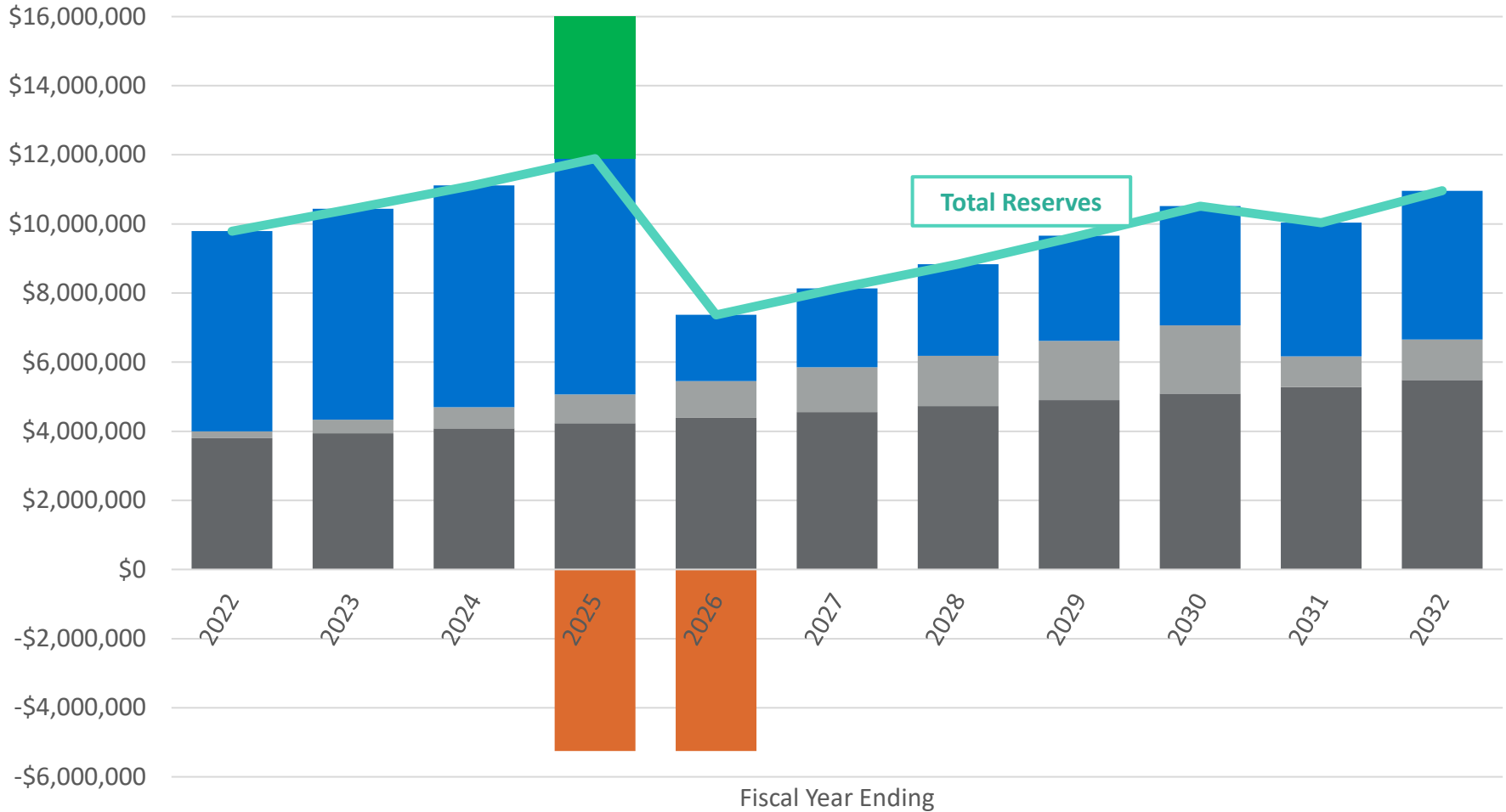
Emergency Operating Reserve
  Rolling Stock Reserve
  Building Reserve
  Bond Proceeds
  Building Projects





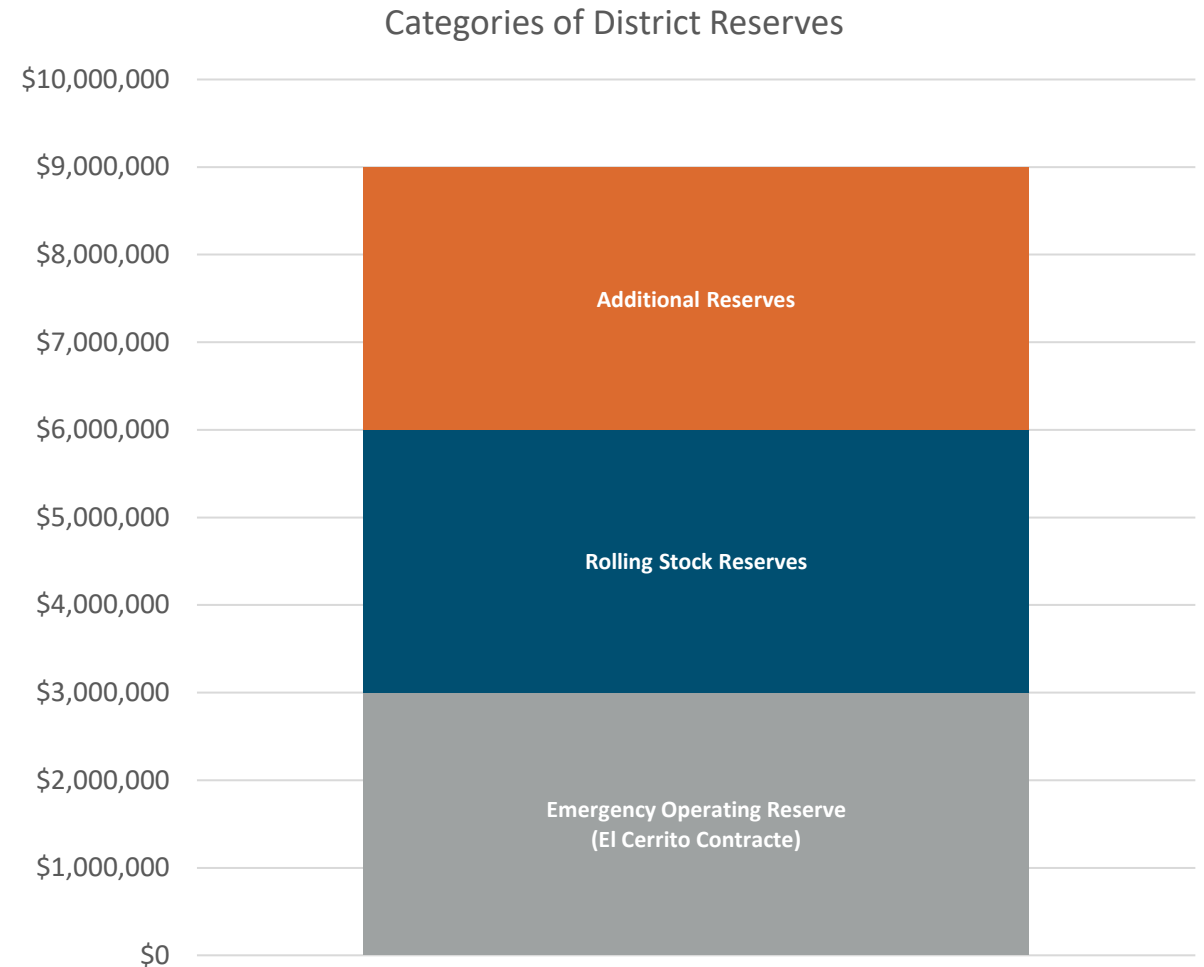
# Reserves – Alternative 2 (Use of Reserves & FEMA Grant)

- ▶ \$5.3M FEMA Grant is expected to delay the project and increase project costs
- ▶ Grant would allow District to push an additional \$300k into reserves annually and maintain significantly higher reserves



# Conclusion

- ▶ **Alternative 01: Reserve Plus Loan**
  - ▶ **Pro:** Relatively quick process with standard timeline
  - ▶ **Con:** Higher borrowing costs than grants
- ▶ **Alternative 02: Reserve Plus Grant**
  - ▶ **Pro:** Free money
  - ▶ **Con:** Award uncertain; Lengthy process; Higher building cost due to Buy American Act
- ▶ Issuing debt is a tradeoff between annual budget surpluses and reserves
- ▶ Maintain sufficient reserves to cover:
  - ▶ Emergency Operating Reserve (El Cerrito Contract)
  - ▶ Rolling stock reserves
  - ▶ Additional reserves



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## Districts need to hold joint townhall to discuss financial and service ramifications of the PSB conversion

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Kensington Property Owners Association <kpoassoc@gmail.com>

Tue, Jan 25, 2022 at 7:04 PM

To: Inagel@kensingtonfire.org, kpadian@kensingtonfire.org, jstein@kensingtonfire.org, don@dondommer.com, jkosel@kensingtonfire.org

Cc: Bill Hansell <bhansell@kensingtonfire.org>

Dear KPPCSD and KFPD Directors,

For nearly five years the Kensington Property Owners Association (KPOA) has urged the boards of the Kensington Police Protection & Community Services District (KPPCSD) and the Kensington Fire Protection District (KFPD) to work collaboratively on identifying a solution to the renovation of the Public Safety Building (PSB) that would ensure that both police and fire departments continue to occupy the PSB. However, it is now evident that the KFPD has decided to convert the PSB to a fire department-only facility. At the same time the KPPCSD has not committed to a location to house the police department, and neither board has disclosed forecasts of Kensington tax implications.

These actions highlight what the KPOA perceives as shortcomings in Kensington's governance structure and in the boards' lack of engagement with the community.

As a partial remedy, KPOA recommends that the two boards come together in one or more town hall meetings to engage with the community on the financial and service ramifications of the PSB conversion. Attached is a Citizen Forum column that KPOA has written, which will be published in the February Outlook. The column is intended to raise community awareness about issues and consequences of moving forward with the current PSB plans to both districts and their residents. In addition, we recommend governance structure and procedure reforms.

We hope you will accept these KPOA recommendations as it would be a clear demonstration to the community that our representatives can come together to provide meaningful information that Kensington residents clearly deserve.

Sincerely,

Rob Firmin, President, and the KPOA Board of Directors

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**KENSINGTON FIRE PROTECTION DISTRICT**  
 MEETING OF THE EMERGENCY PREPAREDNESS COMMITTEE  
 MEETING MINUTES  
 Thursday, January 27, 2022 3:00pm-5:00pm  
 Via Zoom Teleconference

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

Directors: Larry Nagel and Kevin Padian  
 Public Members: Lisa Caronna, Katie Gluck, Peter Guerrero, Peter Liddell, Danielle Madugo, Paul Moss, David Spath  
 Staff: General Manager Bill Hansell  
 Consultant: Emergency Preparedness Coordinator Johnny Valenzuela

**2. PUBLIC COMMENT**

There was no public comment.

**3. ADOPTION OF CONSENT ITEMS**

**a. Approval of Minutes** of the regular meeting of December 2, 2021 (Approve)

**MOTION:** Spath/Caronna to accept the minutes as corrected.

Motion adopted by consensus.

**4. REPORTS FROM COMMITTEE MEMBERS**

**a. Report on last KFPD Board Meeting**

Kevin gave a report on the last KFPD Board meeting. Chief Pigoni gave a detailed report on the planning for an evacuation drill which hopefully will happen in early Spring. Kevin started to report on parking issues but ran out of time and the Board did not want to extend the meeting beyond 10 PM. In the future, Kevin wants to have specific agenda items in new business so that there will be ample time to discuss them, and leave his EPC committee report at the end for a short general summary. Kevin also thanked EPC members for the attendance at Board meetings.

**b. Committee to investigate formation of a JPA (Peter Guererro)**

Peter Guerrero reported that he and Bill Hansell attended the January JPA Formation meeting and the next meeting will be next Friday. Some of the attendees think a JPA would be beneficial, and some thought it would not be. Berkeley and ConFire Chief Brouschard are in the latter group. Peter thinks the JPA formation would be very beneficial to Kensington because of economies of scale, especially in evacuation planning and fuel reduction. Oakland and Richmond also seem to be on board. Bill noted his role is to gather information for the Board and he is neither an advocate nor an opponent. Bill feels the most important element of the planning is a very thorough

gap analysis to determine what is needed and what is overlap. Bill talked with David Early from Placeworks who wanted to get Bill's input on whether a JPA was worth pursuing.

Peter noted that the JPA Committee is committed to meeting on the first Friday of the month until the summer and the February meeting will concentrate on a gap analysis. Peter noted that Chief Brouschard said at the last meeting that he was not convinced that a case had been made for a JPA. Peter stated that he wished Chief Pignoni was on this meeting so that he could weigh in.

Peter will be creating a draft list of the gaps that need to be filled for review by EPC members and then presentation at the next JPA meeting.

Peter also noted that John Gioia had mentioned that there was \$4 M of county money allocated for fuel reduction.

Dave Spath stated that he is not convinced a JPA would be beneficial and agreed that more study is needed. Dave asked if EBRPD and EBMUD are part of this conversation because their input is vital.

Lisa Caronna stated that it is essential to have a gap study to determine if a JPA is useful. She is concerned that having a JPA with Berkeley might be problematic because they are our neighbor and we would therefore be competing with our neighbor. Lisa also noted a large chunk of the \$4 M in county funds was allocated for keeping fire stations open.

Peter Guerrero noted that nobody is yet to the point of advocating for a JPA. If the EPC and the KFPD Board wants Peter to advocate for a JPA he will be happy to do so.

Peter will be creating a draft list of the gaps that need to be filled for review by EPC members and then presentation at the next JPA. The gaps that Peter has identified are evacuation planning and vegetation management.

Bill Hansell noted that Supervisor Gioia will be attending the next KFPD Board meeting to discuss the \$ 4 M allocation. Bill also noted that Berkeley has just hired people to work on vegetation management and are very interested in the Cerrito Canyon project.

Dave Spath noted that El Cerrito should also be involved in pursuing grants, especially since we share a WUI with El Cerrito.

Larry Nagel asked if we were confusing the \$ 4M allocation with Measure X money that was specifically intended for refurbishing or replacing firehouses in the county.

## 5. OLD BUSINESS

### a. Emergency radios

Kevin noted that Chief Pignoni introduced him to Neil Bregman, the Emergency Preparedness Manager for Santa Rosa. Neil was responsible for spearheading the FEMA hazard mitigation grant for \$320 K, and the city of Santa Rosa funded another \$ 106 K. This allowed them to purchase 12,000 Midland radios. Neil agreed that

announcements over NOAA would be more regional and Neil did not think the radios would be very useful for Kensington because they would not provide local information; rather, they would address more county-wide disasters.

Kevin noted that Chris Hilliard and Johnny Valenzuela are attempting to distribute 10 emergency radios to Kensington citizens, obtained through the CERT program by Chris, and that there could be 10 more. These radios would be distributed through the KPSC and would not involve either the KPPCSD or the KFPD.

Katie Gluck confirmed that the KPSC would be able to handle the distribution of the radios

Johnny noted that he and Chris intended to follow up with the citizens, with their permission, to make sure that the radios were working out.

**b. Other committee member reports**

Paul Moss reported on a new disaster alerting system, PhonEvite, that is presently used by Cortis Cooper for the Wildcat Watch Group. You establish a roster of people and can communicate with each other for as little as 5 cents a call.

**6. NEW BUSINESS**

**a. Proposed renomination of EPC members for 2022**

Kevin asked everyone if they were willing to serve another year and no members declined. Kevin thanked everyone for their help.

**b. Initiative to organize Kensington communities** to raise awareness about emergency preparation, evacuation (including drills), and caring for those who will need help; plan for activities and materials; proposal to Board for support (potential Action)

Kevin stated that with summer coming on and COVID waning, hopefully we can start neighborhood meetings for emergency awareness.

Johnny reported that he is working on getting together with existing neighborhood groups, mainly CERT groups. Johnny reviewed some campaigns for education, recruiting, and training.

Johnny stated that Chris Hilliard is working on contacting people who completed the survey.

Johnny noted that he met with Jim Yoke from Richmond. They are working on an evacuation drill.

David Spath agreed that preparedness works best on a block basis.

**c. Next steps in researching Outdoor Emergency Public Address Systems**

Proposal to establish a sub-committee to answer major questions, collect information, and plan to assess the views of residents on the issue (potential Action)

Kevin reported that Southern Marin County is replacing their sirens with new EPAs, San Francisco is replacing theirs, and Berkeley is moving forward on installing theirs.

Kevin asked for volunteers to establish a sub-committee to investigate the acquisition of EPAs in Kensington. David Spath and Katie Gluck volunteered to serve on the sub-committee.

Katie stated that she is very frustrated with this committee because it has taken so long to get a working plan on the possible acquisition of EPAs. David Spath noted that he wanted to know how and when the EPAs are used. Members were asked to submit any questions about EPAs to Kevin and he will forward them to Katie.

**7. EMERGENCY PREPAREDNESS COORDINATOR'S REPORT**

Johnny Valenzuela reviewed his plans for possible ways of conducting meetings with the public.

**8. CALL FOR FUTURE AGENDA ITEMS**

None

**9. ADJOURNMENT**

The next regular meeting of the Emergency Preparedness Committee of the Kensington Fire Protection District will be held on February 27, 2022 at 3:00pm via Zoom Teleconference.

The meeting was adjourned at 5:15 PM by Kevin Padian.

MINUTES PREPARED BY: Larry Nagel

These minutes were approved at the Emergency Preparedness Committee Meeting of the Kensington Fire Protection District on February 27, 2022.

Attest:

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**Emergency Preparedness Committee Member**



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 4<sup>th</sup>, 2022

**TO:** Kensington Fire Protection District Board

**RE:** GM Timesheets Approved by the Finance Committee

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

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The following General Manager timesheets from 10/01/2021 thru 01/31/2022 were approved by the Finance Committee at its meeting on February 4<sup>th</sup>, 2022, and are included here for review by the Board of Directors. At its meeting, Finance Committee Chair Kosel noted that the GM averaged 25 hours per week during this time period.





## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 10/1/2021  
 Pay Period End: 10/15/2021

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
10/1/2021	See Separate Task Sheet	6.50	2.00	3.00			1.50
10/2/2021	"	1.00			1.00		
10/3/2021	"	0.50		0.50			
10/4/2021	"	3.50	2.00				1.50
10/5/2021	"	0.75	0.25		0.50		
10/6/2021	"	8.75	4.00	2.50			2.25
10/7/2021	"	8.50	2.50	1.75	0.50		3.75
10/8/2021	"	12.75	9.50	1.25			2.00
10/9/2021	"	10.75	10.75				
10/10/2021	"	1.50	1.50				
10/11/2021	"	9.25	4.50	4.50	0.25		
10/12/2021	"	3.50	2.00	1.00			0.50
10/13/2021	"	9.50	7.50	0.75	0.25		1.00
10/14/2021	"	3.75	1.25	1.00	0.25		1.25
10/15/2021	"	4.25	0.50		0.25	3.00	0.50
Total Hours		84.75	48.25	16.25	3.00	3.00	14.25
Rate		\$ 99.00					
Total Gross Pay		<u>\$ 8,390.25</u>					

*Bill Hansell*

\_\_\_\_\_  
Employee Signature

10/15/2021

\_\_\_\_\_  
Date

\_\_\_\_\_  
Finance Signature

\_\_\_\_\_  
Date

Subject	Duration	Day	Subject
KFPD - Finance re: Committee Mtg	2.00	Fri 10/1/2021	KFPD Finance
KFPD - Finance re: NHA coord	0.50	Fri 10/1/2021	KFPD Finance
KFPD - Gen Mgmt re: Timesheets	0.25	Fri 10/1/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: PSB for mail, msgs, maintenance check	0.75	Fri 10/1/2021	KFPD Gen Mgmt
KFPD - Finance re: Audit kick-off mtg	0.25	Fri 10/1/2021	KFPD Finance
KFPD - Finance re: Tel w/Maze	0.25	Fri 10/1/2021	KFPD Finance
KFPD - PSB re: DW order, confirmation	0.25	Fri 10/1/2021	KFPD PSB
KFPD - Gen Mgmt re: Correspondence	1.00	Fri 10/1/2021	KFPD Gen Mgmt
KFPD - PSB re: Staff update	1.25	Fri 10/1/2021	KFPD PSB
<b>Day Total:</b>	<b>6.50</b>		
KFPD - EPC re: Evacuation Drill, Restricted Pkg emails	1.00	Sat 10/2/2021	KFPD EPC
<b>Day Total:</b>	<b>1.00</b>		
KFPD - Finance re: FY2020-2021 Audit ?'s	0.50	Sun 10/3/2021	KFPD Finance
<b>Day Total:</b>	<b>0.50</b>		
KFPD - Gen Mgmt re: Correspondence	1.00	Mon 10/4/2021	KFPD Gen Mgmt
KFPD - PSB re: Zoom mtg w/Estimator and Team	1.00	Mon 10/4/2021	KFPD PSB
KFPD - PSB re: Tel w/RB (Lease Negotiations)	0.25	Mon 10/4/2021	KFPD PSB
KFPD - Gen Mgmt re: Correspondence	1.00	Mon 10/4/2021	KFPD Gen Mgmt
KFPD - PSB re: Maintenance repairs	0.25	Mon 10/4/2021	KFPD PSB
<b>Day Total:</b>	<b>3.50</b>		
KFPD - Gen Mgmt re: Timesheets	0.25	Tue 10/5/2021	KFPD Gen Mgmt
KFPD - EPC re: Tel w/JV	0.50	Tue 10/5/2021	KFPD EPC
<b>Day Total:</b>	<b>0.75</b>		
KFPD - Finance re: Invoices	0.75	Wed 10/6/2021	KFPD Finance
KFPD - Finance re: Invoices	1.75	Wed 10/6/2021	KFPD Finance
KFPD - Gen Mgmt re: Correspondence	1.50	Wed 10/6/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Tel w/LN (Agenda)	1.00	Wed 10/6/2021	KFPD Gen Mgmt
KFPD - PSB re: Planning issues (Permit Process)	2.25	Wed 10/6/2021	KFPD PSB
KFPD - Gen Mgmt re: Correspondence	1.50	Wed 10/6/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>8.75</b>		
KFPD - PSB re: Planning issues (Permit Process)	1.50	Thu 10/7/2021	KFPD PSB
KFPD - EPC re: Tel w/MG (Parking Restrictions; Drill)	0.50	Thu 10/7/2021	KFPD EPC
KFPD - Finance re: FY2020-2021 Audit (Tel w/MunCPA)	0.50	Thu 10/7/2021	KFPD Finance
KFPD - PSB re: Pricing Coord; Consul Coord	2.25	Thu 10/7/2021	KFPD PSB
KFPD - Finance re: Update NHA	1.25	Thu 10/7/2021	KFPD Finance
KFPD - Gen Mgmt re: BOD Mtg Agenda and Packet	2.50	Thu 10/7/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>8.50</b>		
KFPD - Gen Mgmt re: BOD Mtg Agenda and Packet	3.50	Fri 10/8/2021	KFPD Gen Mgmt
KFPD - PSB re: Tel w/Judi Kallerman (A-P Act process; Plan check)	0.50	Fri 10/8/2021	KFPD PSB
KFPD - PSB re: Tel w/Est; Dwg review	1.25	Fri 10/8/2021	KFPD PSB
KFPD - Gen Mgmt re: BOD Mtg Packet	2.00	Fri 10/8/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Tel w/LN (Agenda)	0.25	Fri 10/8/2021	KFPD Gen Mgmt
KFPD - PSB re: Tel w/KM (Schedule)	0.25	Fri 10/8/2021	KFPD PSB
KFPD - Gen Mgmt re: Post agendas; Mail at PSB; Maintenance issues	0.75	Fri 10/8/2021	KFPD Gen Mgmt
KFPD - Finance re: FY2020-2021 Audit issues	1.25	Fri 10/8/2021	KFPD Finance
KFPD - Gen Mgmt re: BOD Mtg Packet	3.00	Fri 10/8/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>12.75</b>		
KFPD - Gen Mgmt re: BOD Mtg Packet	3.00	Sat 10/9/2021	KFPD Gen Mgmt

KFPD - Gen Mgmt re: BOD Mtg Packet	4.50	Sat 10/9/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: BOD Mtg Packet	0.50	Sat 10/9/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: BOD Mtg Packet	2.75	Sat 10/9/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>10.75</b>		
KFPD - Gen Mgmt re: BOD Mtg Packet	1.50	Sun 10/10/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>1.50</b>		
KFPD - Finance re: Invoices, Statements	0.50	Mon 10/11/2021	KFPD Finance
KFPD - Finance re: Zoom mtg w/NHA	0.50	Mon 10/11/2021	KFPD Finance
KFPD - Finance re: Invoices, Statements	0.50	Mon 10/11/2021	KFPD Finance
KFPD - EPC re: Tel w/KP	0.25	Mon 10/11/2021	KFPD EPC
KFPD - Finance re: Invoices, Statements	3.00	Mon 10/11/2021	KFPD Finance
KFPD - Gen Mgmt re: BOD Mtg Packet	2.50	Mon 10/11/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: BOD Mtg Packet	2.00	Mon 10/11/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>9.25</b>		
KFPD - Gen Mgmt re: Tel w/LN (Mtg review)	0.50	Tue 10/12/2021	KFPD Gen Mgmt
KFPD - PSB re: Tel w/DD (Plan review)	0.50	Tue 10/12/2021	KFPD PSB
KFPD - Gen Mgmt re: BOD mtg invites	0.75	Tue 10/12/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Pick up prints	0.00	Tue 10/12/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Correspondence	0.75	Tue 10/12/2021	KFPD Gen Mgmt
KFPD - Finance re: Update insurance valuations	1.00	Tue 10/12/2021	KFPD Finance
<b>Day Total:</b>	<b>3.50</b>		
KFPD - Finance re: Invoices, Statements	0.75	Wed 10/13/2021	KFPD Finance
KFPD - EPC re: Tel w/KP	0.25	Wed 10/13/2021	KFPD EPC
KFPD - Gen Mgmt re: Mtg prep	1.50	Wed 10/13/2021	KFPD Gen Mgmt
KFPD - PSB re: Planning issues	1.00	Wed 10/13/2021	KFPD PSB
KFPD - Gen Mgmt re: Mtg prep	0.50	Wed 10/13/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Mtg prep	0.75	Wed 10/13/2021	KFPD Gen Mgmt
KFPD - Board Special Mtg	1.00	Wed 10/13/2021	KFPD Board Mtg
KFPD - Board Mtg	3.00	Wed 10/13/2021	KFPD Board Mtg
KFPD - Gen Mgmt re: Complete and post Resolutions	0.75	Wed 10/13/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>9.50</b>		
KFPD - Gen Mgmt re: Complete and post Resolutions	0.25	Thu 10/14/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Board Mtg Follow-up	1.00	Thu 10/14/2021	KFPD Gen Mgmt
KFPD - Finance re: Invoices, Statements	0.50	Thu 10/14/2021	KFPD Finance
KFPD - PSB re: Bldg & Planning Issues	1.00	Thu 10/14/2021	KFPD PSB
KFPD - PSB re: Tel w/RB (Lease Negotiations)	0.25	Thu 10/14/2021	KFPD PSB
KFPD - EPC re: Tel w/JV (Publications)	0.25	Thu 10/14/2021	KFPD EPC
KFPD - Finance re: Tel w/NHA	0.50	Thu 10/14/2021	KFPD Finance
<b>Day Total:</b>	<b>3.75</b>		
KFPD - Gen Mgmt re: Tel w/JK (Update on mtg)	0.50	Fri 10/15/2021	KFPD Gen Mgmt
KFPD - Legal re: Emails to JB (Contracts); Revisions	3.00	Fri 10/15/2021	KFPD Legal
KFPD - EPC re: Tel w/KP	0.25	Fri 10/15/2021	KFPD EPC
KFPD - PSB re: Email to TOR (Temp Facility)	0.50	Fri 10/15/2021	KFPD PSB
<b>Day Total:</b>	<b>4.25</b>		
<b>Total (24hrs/wk Allowance = 3.43hrs/day x 15 days = 51.45hrs Max):</b>	<b>84.75</b>		



## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 10/16/2021  
 Pay Period End: 10/31/2021

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
10/16/2021	See Separate Task Sheet						
10/17/2021	"						
10/18/2021	"	8.75	2.00	5.25	0.25		1.25
10/19/2021	"	6.50		4.00		0.25	2.25
10/20/2021	"	2.00	1.00	1.00			
10/21/2021	"	8.50	0.75	7.50			0.25
10/22/2021	"	1.25	1.00		0.25		
10/23/2021	"						
10/24/2021	"						
10/25/2021	"	6.25	4.75		1.50		
10/26/2021	"	6.00	6.00				
10/27/2021	"	6.00	6.00				
10/28/2021	"	3.00	0.75		2.00	0.25	
10/29/2021	"	6.00	6.00				
10/30/2021	"	0.50	0.50				
10/31/2021	"						
	Total Hours	54.75	28.75	17.75	4.00	0.50	3.75
	Rate	\$ 99.00					
	Total Gross Pay	<u>\$ 5,420.25</u>					

*Bill Hansell*

Employee Signature

10/31/2021

Date

Finance Signature

Date

Subject	Duration	Day	Subject
KFPD - EPC re: Draft mtg agenda	0.25	Mon 10/18/2021	KFPD EPC
KFPD - Gen Mgmt re: Timesheet	0.50	Mon 10/18/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: PSB for mail, voicemail, staff discussions	1.25	Mon 10/18/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Tel w/Kate Rauch (Supervisor issues)	0.25	Mon 10/18/2021	KFPD Gen Mgmt
KFPD - PSB re: Arch contract review	1.25	Mon 10/18/2021	KFPD PSB
KFPD - Finance re: Invoices, Statements	2.25	Mon 10/18/2021	KFPD Finance
KFPD - Finance re: Invoices, Statements	3.00	Mon 10/18/2021	KFPD Finance
<b>Day Total:</b>	<b>8.75</b>		
KFPD - Finance re: Invoices, Statements	2.00	Tue 10/19/2021	KFPD Finance
KFPD - Finance re: Deposit EDP at Wells Fargo	0.25	Tue 10/19/2021	KFPD Finance
KFPD - Legal re: PRA 2021-04	0.25	Tue 10/19/2021	KFPD Legal
KFPD - PSB re: Corrections to public comments	2.25	Tue 10/19/2021	KFPD PSB
KFPD - Finance re: Invoices, Statements, Heartland Payroll issues	1.75	Tue 10/19/2021	KFPD Finance
<b>Day Total:</b>	<b>6.50</b>		
KFPD - Finance re: Payroll report for Workers Comp Insurance	0.50	Wed 10/20/2021	KFPD Finance
KFPD - Gen Mgmt re: Tel w/LN (Closed session agenda)	1.00	Wed 10/20/2021	KFPD Gen Mgmt
KFPD - Finance re: Payroll report for Workers Comp Insurance	0.50	Wed 10/20/2021	KFPD Finance
<b>Day Total:</b>	<b>2.00</b>		
KFPD - Finance re: Audit Info	2.75	Thu 10/21/2021	KFPD Finance
KFPD - Finance re: Invoices, Statements	2.50	Thu 10/21/2021	KFPD Finance
KFPD - PSB re: Temp Facility tel w/UUCB	0.25	Thu 10/21/2021	KFPD PSB
KFPD - Gen Mgmt re: Correspondence	0.75	Thu 10/21/2021	KFPD Gen Mgmt
KFPD - Finance re: Audit work	1.25	Thu 10/21/2021	KFPD Finance
KFPD - Finance re: Audit work	1.00	Thu 10/21/2021	KFPD Finance
<b>Day Total:</b>	<b>8.50</b>		
KFPD - EPC re: Tel w/KP (Mtg agenda)	0.25	Fri 10/22/2021	KFPD EPC
KFPD - Gen Mgmt re: Correspondence	1.00	Fri 10/22/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>1.25</b>		
KFPD - EPC re: Committee Mtg (Agenda)	1.00	Mon 10/25/2021	KFPD EPC
KFPD - EPC re: Committee Mtg (Agenda Post)	0.25	Mon 10/25/2021	KFPD EPC
KFPD - Gen Mgmt re: PSB for mail; Staff.	0.75	Mon 10/25/2021	KFPD Gen Mgmt
KFPD - EPC re: Tel w/KP (Agenda)	0.25	Mon 10/25/2021	KFPD EPC
KFPD - Gen Mgmt re:Sick Leave	4.00	Mon 10/25/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.25</b>		
KFPD - Gen Mgmt re:Sick Leave	6.00	Tue 10/26/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.00</b>		
KFPD - Gen Mgmt re:Vacation	6.00	Wed 10/27/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.00</b>		

KFPD - Legal re: Tel w/John Bakker	0.25	Thu 10/28/2021	KFPD Legal
KFPD - Gen Mgmt re: Public Correspondence (Call from MC)	0.75	Thu 10/28/2021	KFPD Gen Mgmt
KFPD - EPC re: Committee Mtg	2.00	Thu 10/28/2021	KFPD EPC
<b>Day Total:</b>	<b>3.00</b>		
KFPD - Gen Mgmt re:Vacation	6.00	Fri 10/29/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.00</b>		
KFPD - Gen Mgmt re: PSB for mail, msgs	0.50	Sat 10/30/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>0.50</b>		
<b>Total (24hrs/wk Allowance = 3.43hrs/day x 16 days = 54.88hrs Max):</b>	<b>54.75</b>		



## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 11/1/2021  
 Pay Period End: 11/15/2021

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
11/1/2021	See Separate Task Sheet	5.00	1.25	3.75			
11/2/2021	"	5.25	0.25	5.00			
11/3/2021	"	3.75	1.75	1.00	1.00		
11/4/2021	"	8.25	6.75	1.50			
11/5/2021	"	8.00	8.00				
11/6/2021	"	1.50	1.50				
11/7/2021	"	9.75	9.75				
11/8/2021	"	3.00	2.00				1.00
11/9/2021	"	4.75	2.50	1.25			1.00
11/10/2021	"	3.50	3.25				0.25
11/11/2021	"	6.00	6.00				
11/12/2021	"	5.25	0.50	1.75			3.00
11/13/2021	"	2.50			2.50		
11/14/2021	"						
11/15/2021	"	1.75	0.25	1.50			
Total Hours		68.25	43.75	15.75	3.50	0.00	5.25
Rate		\$ 99.00					
Total Gross Pay		<u>\$ 6,756.75</u>					

*Bill Hansell*

Employee Signature

11/15/2021

Date

Finance Signature

Date

Subject	Duration	Day	Subject
KFPD - Gen Mgmt re: Correspondence	0.75	Mon 11/1/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Tel w/LN (Mtg agenda)	0.50	Mon 11/1/2021	KFPD Gen Mgmt
KFPD - Finance re: Invoices; Audit work	2.50	Mon 11/1/2021	KFPD Finance
KFPD - Finance re: Tel w/NHA	0.25	Mon 11/1/2021	KFPD Finance
KFPD - Finance re: Planning w/NHA	1.00	Mon 11/1/2021	KFPD Finance
<b>Day Total:</b>	<b>5.00</b>		
KFPD - Finance re: Planning w/NHA	2.25	Tue 11/2/2021	KFPD Finance
KFPD - Finance re: Invoices	0.25	Tue 11/2/2021	KFPD Finance
KFPD - Gen Mgmt re: Email BoD	0.25	Tue 11/2/2021	KFPD Gen Mgmt
KFPD - Finance re: Mtg w/NHA	1.00	Tue 11/2/2021	KFPD Finance
KFPD - Finance re: Invoices; Payroll	1.50	Tue 11/2/2021	KFPD Finance
<b>Day Total:</b>	<b>5.25</b>		
KFPD - Gen Mgmt re: Correspondence	0.75	Wed 11/3/2021	KFPD Gen Mgmt
KFPD - Finance re: Mtg w/NHA	0.75	Wed 11/3/2021	KFPD Finance
KFPD - Finance re: Invoices	0.25	Wed 11/3/2021	KFPD Finance
KFPD - Gen Mgmt re: Correspondence	1.00	Wed 11/3/2021	KFPD Gen Mgmt
KFPD - EPC re: Communications	1.00	Wed 11/3/2021	KFPD EPC
<b>Day Total:</b>	<b>3.75</b>		
KFPD - Finance re: NHA coordination	0.25	Thu 11/4/2021	KFPD Finance
KFPD - Gen Mgmt re: Board Packet Materials	1.50	Thu 11/4/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Board Packet Materials	2.75	Thu 11/4/2021	KFPD Gen Mgmt
KFPD - Finance re: Mtg w/NHA	0.75	Thu 11/4/2021	KFPD Finance
KFPD - Gen Mgmt re: Board Packet Materials	2.50	Thu 11/4/2021	KFPD Gen Mgmt
KFPD - Finance re: Tel w/JK (Update financial planning)	0.50	Thu 11/4/2021	KFPD Finance
<b>Day Total:</b>	<b>8.25</b>		
KFPD - Gen Mgmt re: Board Packet Materials	2.25	Fri 11/5/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Tel w/LN (Agenda)	0.50	Fri 11/5/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Board Packet Materials	3.50	Fri 11/5/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Post agenda; PSB for mail/msgs; Mtg	1.25	Fri 11/5/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Board Packet Materials	0.50	Fri 11/5/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>8.00</b>		
KFPD - Gen Mgmt re: Board Packet Materials	1.50	Sat 11/6/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>1.50</b>		
KFPD - Gen Mgmt re: Board Packet Materials	6.25	Sun 11/7/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Board Packet Materials	3.50	Sun 11/7/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>9.75</b>		
KFPD - Gen Mgmt re: Tel w/Karen Pinkos (EC Contract)	1.00	Mon 11/8/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: EC Contract	0.50	Mon 11/8/2021	KFPD Gen Mgmt



**Kensington Fire Protection District**

**Timesheet Details**

**Bill Hansell**

KFPD - PSB re: Temp Facility site mtg	1.00	Mon 11/8/2021	KFPD PSB
KFPD - Gen Mgmt re: PSB (mail, msgs)	0.50	Mon 11/8/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>3.00</b>		
KFPD - Finance re: Funds transfer; Invoices	1.25	Tue 11/9/2021	KFPD Finance
KFPD - Gen Mgmt re: Correspondence	0.75	Tue 11/9/2021	KFPD Gen Mgmt
KFPD - PSB re: Area calcs	1.00	Tue 11/9/2021	KFPD PSB
KFPD - Gen Mgmt re: DOIT token	1.75	Tue 11/9/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>4.75</b>		
KFPD - Gen Mgmt re: Correspondence	0.50	Wed 11/10/2021	KFPD Gen Mgmt
KFPD - PSB re: Tel w/RB (Lease)	0.25	Wed 11/10/2021	KFPD PSB
KFPD - Gen Mgmt re: BOD mtg prep	0.50	Wed 11/10/2021	KFPD Gen Mgmt
KFPD - Board Mtg	2.25	Wed 11/10/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>3.50</b>		
KFPD - Holiday (6hrs)	6.00	Thu 11/11/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.00</b>		
KFPD - PSB re: On site for Eng floor level survey; Mtg w/Crew on plans	3.00	Fri 11/12/2021	KFPD PSB
KFPD - Finance re: Transmittal signatures	0.50	Fri 11/12/2021	KFPD Finance
KFPD - Gen Mgmt re: Signatures for minutes	0.50	Fri 11/12/2021	KFPD Gen Mgmt
KFPD - Finance re: Invoices	1.25	Fri 11/12/2021	KFPD Finance
<b>Day Total:</b>	<b>5.25</b>		
KFPD - Gen Mgmt re: Shred Event	2.50	Sat 11/13/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>2.50</b>		
KFPD - Finance re: Invoices, Fund transfers, Timesheets	1.50	Mon 11/15/2021	KFPD Finance
KFPD - Gen Mgmt re: Post Mtg Mins	0.25	Mon 11/15/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>1.75</b>		
<b>Total (24hrs/wk Allowance = 3.43hrs/day x 15 days = 51.45hrs Max):</b>	<b>68.25</b>		



## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 11/16/2021  
 Pay Period End: 11/30/2021

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
11/16/2021	See Separate Task Sheet	1.00			1.00		
11/17/2021	"						
11/18/2021	"						
11/19/2021	"	1.25	0.50		0.75		
11/20/2021	"	1.00		1.00			
11/21/2021	"	1.25		1.25			
11/22/2021	"	4.00	4.00				
11/23/2021	"	3.75	3.75				
11/24/2021	"	6.00	6.00				
11/25/2021	"	6.00	6.00				
11/26/2021	"	8.50	8.50				
11/27/2021	"						
11/28/2021	"						
11/29/2021	"	3.25	0.75	1.25	1.25		
11/30/2021	"	1.25		1.25			
Total Hours		37.25	29.50	4.75	3.00	0.00	0.00
Rate		\$ 108.00					
Total Gross Pay		<u>\$ 4,023.00</u>					

*Bill Hansell*

\_\_\_\_\_  
Employee Signature

11/30/2021

\_\_\_\_\_  
Date

\_\_\_\_\_  
Finance Signature

\_\_\_\_\_  
Date

Subject	Duration	Day	Subject
KFPD - EPC re: Zoom w/LN, JV (Shredding Event recap)	1.00	Tue 11/16/2021	KFPD EPC
<b>Day Total:</b>	<b>1.00</b>		
KFPD - EPC re: Emails (DFSC)	0.75	Fri 11/19/2021	KFPD EPC
KFPD - Gen Mgmt re: PSB for mail, msgs	0.50	Fri 11/19/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>1.25</b>		
KFPD - Finance re: Audit forms	1.00	Sat 11/20/2021	KFPD Finance
<b>Day Total:</b>	<b>1.00</b>		
KFPD - Finance re: Audit forms	1.25	Sun 11/21/2021	KFPD Finance
<b>Day Total:</b>	<b>1.25</b>		
KFPD - Gen Mgmt re: Office supplies; Maintenance emails, calls	1.00	Mon 11/22/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Email agenda item request	0.00	Mon 11/22/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Vacation	3.00	Mon 11/22/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>4.00</b>		
KFPD - Gen Mgmt re: Sick Leave	3.75	Tue 11/23/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>3.75</b>		
KFPD - Gen Mgmt re: Vacation	6.00	Wed 11/24/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.00</b>		
KFPD - Holiday	6.00	Thu 11/25/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.00</b>		
KFPD - Holiday	6.00	Fri 11/26/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: PSB for mail, calls, maintenance	1.50	Fri 11/26/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Public correspondence	1.00	Fri 11/26/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>8.50</b>		
KFPD - EPC re: Mtg agenda	0.50	Mon 11/29/2021	KFPD EPC
KFPD - EPC re: Mtg agenda	0.75	Mon 11/29/2021	KFPD EPC
KFPD - Gen Mgmt re: PSB for mail; agenda post; msgs	0.75	Mon 11/29/2021	KFPD Gen Mgmt
KFPD - Finance re: Invoices, Fund transfer	1.25	Mon 11/29/2021	KFPD Finance
<b>Day Total:</b>	<b>3.25</b>		
KFPD - Finance re: Invoices, Fund transfer	1.25	Tue 11/30/2021	KFPD Finance
<b>Day Total:</b>	<b>1.25</b>		
<b>Total (24hrs/wk Allowance = 3.43hrs/day x 15 days = 51.45hrs Max):</b>	<b>37.25</b>		
<b>Target Hrs (Over/Under)</b>	<b>(14.20)</b>		



## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 12/1/2021  
 Pay Period End: 12/15/2021

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
12/1/2021	See Separate Task Sheet	2.25			0.25		2.00
12/2/2021	"	5.00	0.50	2.00	2.50		
12/3/2021	"	7.75	2.50	2.50	1.75		1.00
12/4/2021	"	4.00	2.25	1.25	0.50		
12/5/2021	"	5.50	5.50				
12/6/2021	"	7.50	5.25	1.50	0.75		
12/7/2021	"	8.50	7.25		1.25		
12/8/2021	"	7.00	3.00	0.75	0.50		2.75
12/9/2021	"						
12/10/2021	"	2.00					2.00
12/11/2021	"						
12/12/2021	"						
12/13/2021	"	2.25	2.00	0.25			
12/14/2021	"	4.50	1.00	0.25	1.50		1.75
12/15/2021	"	8.25	1.00	2.00	0.50		4.75
Total Hours		64.50	30.25	10.50	9.50	0.00	14.25
Rate		\$ 108.00					
Total Gross Pay		<u>\$ 6,966.00</u>					

*Bill Hansell*

Employee Signature

12/15/2021

Date

Finance Signature

Date

Subject	Duration	Day	Subject
KFPD - PSB re: Temp Facility site mtg w/A Shift	2.00	Wed 12/1/2021	KFPD PSB
KFPD - EPC re: Tel w/JV	0.25	Wed 12/1/2021	KFPD EPC
<b>Day Total:</b>	<b>2.25</b>		
KFPD - EPC re: Committee Mtg	2.50	Thu 12/2/2021	KFPD EPC
KFPD - Gen Mgmt re: Tel w/LN (Agenda)	0.50	Thu 12/2/2021	KFPD Gen Mgmt
KFPD - Finance re: Invoices; Reports	2.00	Thu 12/2/2021	KFPD Finance
<b>Day Total:</b>	<b>5.00</b>		
KFPD - Finance re: Invoices, Fund transfer	2.50	Fri 12/3/2021	KFPD Finance
KFPD - Gen Mgmt re: Timesheets	0.75	Fri 12/3/2021	KFPD Gen Mgmt
KFPD - PSB re: Temp Facilities mtg	1.00	Fri 12/3/2021	KFPD PSB
KFPD - EPC re: Wildfire JPA mtg	1.50	Fri 12/3/2021	KFPD EPC
KFPD - Gen Mgmt re: Board Packet	1.75	Fri 12/3/2021	KFPD Gen Mgmt
KFPD - EPC re: Tel w/KP	0.25	Fri 12/3/2021	KFPD EPC
<b>Day Total:</b>	<b>7.75</b>		
KFPD - Finance re: Invoices	1.25	Sat 12/4/2021	KFPD Finance
KFPD - Gen Mgmt re: Board Packet	1.25	Sat 12/4/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Agenda Post	0.50	Sat 12/4/2021	KFPD Gen Mgmt
KFPD - EPC re: Parking issues w/Lt. BH	0.50	Sat 12/4/2021	KFPD EPC
KFPD - Gen Mgmt re: Board Packet	0.50	Sat 12/4/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>4.00</b>		
KFPD - Gen Mgmt re: Board Packet	3.25	Sun 12/5/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Board Packet	1.50	Sun 12/5/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Board Packet	0.75	Sun 12/5/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>5.50</b>		
KFPD - Gen Mgmt re: Board Packet	1.00	Mon 12/6/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Board Packet	4.25	Mon 12/6/2021	KFPD Gen Mgmt
KFPD - Finance re: Tel w/JK (Audit)	1.00	Mon 12/6/2021	KFPD Finance
KFPD - EPC re: Wildfire grant funding options	0.75	Mon 12/6/2021	KFPD EPC
KFPD - Finance re:: Invoices	0.50	Mon 12/6/2021	KFPD Finance
<b>Day Total:</b>	<b>7.50</b>		
KFPD - EPC re: Evacuation Drill info from SMFPD/MVFD	1.25	Tue 12/7/2021	KFPD EPC
KFPD - Gen Mgmt re: Correspondence, Tel w/LN	2.75	Tue 12/7/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Correspondence; Records	2.25	Tue 12/7/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Retiree benefit issues with CalPERS	1.75	Tue 12/7/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: PRA on compensation	0.50	Tue 12/7/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>8.50</b>		
KFPD - EPC re: Wildfire grant funding options	0.50	Wed 12/8/2021	KFPD EPC
KFPD - Gen Mgmt re: PRA (emergency call details request)	0.50	Wed 12/8/2021	KFPD Gen Mgmt

**Kensington Fire Protection District**

**Timesheet Details**

**Bill Hansell**

KFPD - PSB re: Site mtg w/Chief	1.00	Wed 12/8/2021	KFPD PSB
KFPD - PSB re: Site mtg w/Demo GC	1.25	Wed 12/8/2021	KFPD PSB
KFPD - PSB re: 50% DD plans and estimate	0.50	Wed 12/8/2021	KFPD PSB
KFPD - Board Mtg	2.50	Wed 12/8/2021	KFPD Gen Mgmt
KFPD - Finance re: Transmittal	0.75	Wed 12/8/2021	KFPD Finance
<b>Day Total:</b>	<b>7.00</b>		
KFPD - PSB re: Site mtg w/BC Janes	2.00	Fri 12/10/2021	KFPD PSB
<b>Day Total:</b>	<b>2.00</b>		
KFPD - Gen Mgmt re: Correspondences	1.50	Mon 12/13/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: KFPD PRA 2021_05 CY2020 Gov Comp Report	0.25	Mon 12/13/2021	KFPD Gen Mgmt
KFPD - Finance re: Submit CERBT Disbursement	0.25	Mon 12/13/2021	KFPD Finance
KFPD - Gen Mgmt re: Tel Code Enforcement ?'s	0.25	Mon 12/13/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>2.25</b>		
KFPD - EPC re: Hills Emerg Forum SLC Mtg	1.50	Tue 12/14/2021	KFPD EPC
KFPD - Gen Mgmt re: Correspondences	0.50	Tue 12/14/2021	KFPD Gen Mgmt
KFPD - PSB re: Layout issues	0.25	Tue 12/14/2021	KFPD PSB
KFPD - PSB re: Layout issues	1.00	Tue 12/14/2021	KFPD PSB
KFPD - Gen Mgmt re: Correspondences	0.50	Tue 12/14/2021	KFPD Gen Mgmt
KFPD - Finance re: Invoices	0.25	Tue 12/14/2021	KFPD Finance
KFPD - PSB re: Info and correspondence to JW	0.50	Tue 12/14/2021	KFPD PSB
<b>Day Total:</b>	<b>4.50</b>		
KFPD - PSB re: Info and correspondence to JW	2.50	Wed 12/15/2021	KFPD PSB
KFPD - Gen Mgmt re: Tel w/LN	0.50	Wed 12/15/2021	KFPD Gen Mgmt
KFPD - PSB re: Tel w/Arch	0.25	Wed 12/15/2021	KFPD PSB
KFPD - Finance re: Invoices	0.75	Wed 12/15/2021	KFPD Finance
KFPD - PSB re: Mtg w/Grant Writer	1.00	Wed 12/15/2021	KFPD PSB
KFPD - PSB re: plan revs	1.00	Wed 12/15/2021	KFPD PSB
KFPD - Gen Mgmt re: Tel w/Chief	0.50	Wed 12/15/2021	KFPD Gen Mgmt
KFPD - EPC re: Sandbags	0.50	Wed 12/15/2021	KFPD EPC
KFPD - Finance re: EDP access	1.25	Wed 12/15/2021	KFPD Finance
<b>Day Total:</b>	<b>8.25</b>		
<b>Total (24hrs/wk Allowance = 3.43hrs/day x 15 days = 51.45hrs Max):</b>	<b>64.50</b>		
<b>Target Hrs (Over/Under)</b>	<b>13.05</b>		



## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 12/15/2021  
 Pay Period End: 12/31/2021

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
12/16/2021	See Separate Task Sheet	1.50	0.50	0.75	0.25		
12/17/2021	"	4.00	1.75		0.25		2.00
12/18/2021	"	0.75		0.75			
12/19/2021	"						
12/20/2021	"	0.50	0.50				
12/21/2021	"	3.00	3.00				
12/22/2021	"	2.50	0.75	1.75			
12/23/2021	"	5.75	5.00				0.75
12/24/2021	"	6.00	6.00				
12/25/2021	"						
12/26/2021	"						
12/27/2021	"	6.00	6.00				
12/28/2021	"						
12/29/2021	"						
12/30/2021	"	0.25			0.25		
12/31/2021	"	3.00	3.00				
	Total Hours	33.25	26.50	3.25	0.75	0.00	2.75
	Rate	\$ 108.00					
	Total Gross Pay	<u>\$ 3,591.00</u>					

*Bill Hansell*

Employee Signature

12/31/2021

Date

Finance Signature

Date

Subject	Duration	Day	Subject
KFPD - EPC re: Sandbag order	0.25	Thu 12/16/2021	KFPD EPC
KFPD - Gen Mgmt re: Regional Priority Plan Reboot Mtg	0.50	Thu 12/16/2021	KFPD Gen Mgmt
KFPD - Finance re: EDP deposit	0.50	Thu 12/16/2021	KFPD Finance
KFPD - Finance re: EDP deposit	0.25	Thu 12/16/2021	KFPD Finance
<b>Day Total:</b>	<b>1.50</b>		
KFPD - PSB re: Temp Facilities mtg	1.25	Fri 12/17/2021	KFPD PSB
KFPD - PSB re: Temp Facilities (Tel Carlsbad Fire, Menlo Park Fire)	0.25	Fri 12/17/2021	KFPD PSB
KFPD - Gen Mgmt re: CalPERS (Retiree issues)	1.25	Fri 12/17/2021	KFPD Gen Mgmt
KFPD - Gen Mgmt re: PSB (Sandbags, Mail, Msgs)	0.50	Fri 12/17/2021	KFPD Gen Mgmt
KFPD - PSB re: Temp Facilities (Tel w/Chief)	0.50	Fri 12/17/2021	KFPD PSB
KFPD - EPC re: Tel w/JV (Posts, FirePlug, Evac)	0.25	Fri 12/17/2021	KFPD EPC
<b>Day Total:</b>	<b>4.00</b>		
KFPD - Finance re: Invoices	0.75	Sat 12/18/2021	KFPD Finance
<b>Day Total:</b>	<b>0.75</b>		
KFPD - Gen Mgmt re: Timesheet	0.50	Mon 12/20/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>0.50</b>		
KFPD - Gen Mgmt re: Sick Leave	3.00	Tue 12/21/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>3.00</b>		
KFPD - Finance re: Invoices	1.00	Wed 12/22/2021	KFPD Finance
KFPD - Finance re: EDD issues (Fraud filing)	0.75	Wed 12/22/2021	KFPD Finance
KFPD - Gen Mgmt re: Correspondences	0.75	Wed 12/22/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>2.50</b>		
KFPD - Gen Mgmt re: Vacation	5.00	Thu 12/23/2021	KFPD Gen Mgmt
KFPD - PSB re: Temp Facility	0.75	Thu 12/23/2021	KFPD PSB
<b>Day Total:</b>	<b>5.75</b>		
KFPD - Holiday (Christmas Eve Day = 6hrs)	6.00	Fri 12/24/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.00</b>		
KFPD - Holiday (Christmas Day = 6hrs)	6.00	Mon 12/27/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.00</b>		
KFPD - EPC re: Sandbag order	0.25	Thu 12/30/2021	KFPD EPC
<b>Day Total:</b>	<b>0.25</b>		
KFPD - Holiday (Half Day = 3hrs)	3.00	Fri 12/31/2021	KFPD Gen Mgmt
<b>Day Total:</b>	<b>3.00</b>		
<b>Total (24hrs/wk Allowance = 3.43hrs/day x 16 days = 54.88hrs Max):</b>	<b>33.25</b>		
<b>Target Hrs (Over/Under)</b>	<b>(21.63)</b>		





## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 1/1/2022  
 Pay Period End: 1/15/2022

Program Areas	
GA	General Administration
FB	Finance & Bookkeeping
EP	Emergency Preparedness
PL	Policies & Legal
PS	Public Safety Bldg
HL	Holiday Leave
SL	Sick Leave
VL	Vacation Leave

Date	Task/Project	Hours	GA	FB	EP	PL	PS	HL	SL	VL
1/1/2022	See Separate Task Sheet									
1/2/2022	"									
1/3/2022	"	9.75		3.75				6.00		
1/4/2022	"	3.25	1.25	0.50			1.50			
1/5/2022	"	3.25	0.50	2.25			0.50			
1/6/2022	"	8.25	0.50	2.50	0.25		5.00			
1/7/2022	"	8.25	1.50	5.00	1.75					
1/8/2022	"	9.50	7.25	2.25						
1/9/2022	"	4.75	4.75							
1/10/2022	"	9.25	4.00	4.75			0.50			
1/11/2022	"	4.75	1.75	0.50	2.25		0.25			
1/12/2022	"	7.00	4.50	1.75			0.75			
1/13/2022	"	5.75	2.00	1.75	0.75		1.25			
1/14/2022	"	5.25	0.50	3.50			1.25			
1/15/2022	"									
Total Hours		79.00	28.50	28.50	5.00	0.00	11.00	6.00	0.00	0.00
Rate		\$ 108.00								
Total Gross Pay		\$ 8,532.00								

*Bill Hansell*

1/15/2022

Employee Signature

Date

Finance Signature

Date

Subject	Duration	Day	Subject
KFPD - Holiday re: NYD	6.00	Mon 1/3/2022	KFPD Holiday
KFPD - Finance re: Invoices	3.75	Mon 1/3/2022	KFPD Finance
<b>Day Total:</b>	<b>9.75</b>		
KFPD - Finance re: Invoices	0.50	Tue 1/4/2022	KFPD Finance
KFPD - PSB re: Temp Facility layout	0.25	Tue 1/4/2022	KFPD PSB
KFPD - PSB re: Tel w/Planner (Variance App)	0.50	Tue 1/4/2022	KFPD PSB
KFPD - PSB re: Tel w/DD (Plan layout; Progress)	0.25	Tue 1/4/2022	KFPD PSB
KFPD - PSB re: Emails to KMAC (Variance presentation)	0.50	Tue 1/4/2022	KFPD PSB
KFPD - Gen Mgmt re: Tel w/LN (Bd Mtg agenda, updates)	1.25	Tue 1/4/2022	KFPD Gen Mgmt
<b>Day Total:</b>	<b>3.25</b>		
KFPD - Gen Mgmt re: Correspondences	0.50	Wed 1/5/2022	KFPD Gen Mgmt
KFPD - Finance re: Audit fieldwork	1.50	Wed 1/5/2022	KFPD Finance
KFPD - PSB re: Tel w/Arch (Progress Dwgs, Variance, Costs)	0.50	Wed 1/5/2022	KFPD PSB
KFPD - Finance re: Audit fieldwork	0.75	Wed 1/5/2022	KFPD Finance
<b>Day Total:</b>	<b>3.25</b>		
KFPD - PSB re: Arch/Eng mtg	0.50	Thu 1/6/2022	KFPD PSB
KFPD - Gen Mgmt re: Correspondences (JW response)	0.50	Thu 1/6/2022	KFPD Gen Mgmt
KFPD - EPC re: Tel w/JV (Evacuation Planning Info)	0.25	Thu 1/6/2022	KFPD EPC
KFPD - PSB re: Arch (Variance Dwg Revs)	0.25	Thu 1/6/2022	KFPD PSB
KFPD - PSB re: Variance App Letter Response	2.50	Thu 1/6/2022	KFPD PSB
KFPD - Finance re: Audit fieldwork	2.50	Thu 1/6/2022	KFPD Finance
KFPD - PSB re: Communications specs; Temp Facility; Exploratory demo contract	1.75	Thu 1/6/2022	KFPD PSB
<b>Day Total:</b>	<b>8.25</b>		
KFPD - Gen Mgmt re: BOD Mtg (Post agenda)	0.50	Fri 1/7/2022	KFPD Gen Mgmt
KFPD - Gen Mgmt re: PSB for mail, msgs; Coord w/KPPCSD	1.00	Fri 1/7/2022	KFPD Gen Mgmt
KFPD - EPC re: Tel w/JV (Drill and Info one-sheet)	0.25	Fri 1/7/2022	KFPD EPC
KFPD - EPC re: Wildfire JPA mtg	1.50	Fri 1/7/2022	KFPD EPC
KFPD - Finance re: Audit fieldwork	3.25	Fri 1/7/2022	KFPD Finance
KFPD - Finance re: Audit fieldwork	1.75	Fri 1/7/2022	KFPD Finance
<b>Day Total:</b>	<b>8.25</b>		
KFPD - Finance re: Audit fieldwork	2.25	Sat 1/8/2022	KFPD Finance
KFPD - Gen Mgmt re: BOD mtg packet	1.00	Sat 1/8/2022	KFPD Gen Mgmt
KFPD - Gen Mgmt re: BOD mtg packet	4.25	Sat 1/8/2022	KFPD Gen Mgmt
KFPD - Gen Mgmt re: BOD mtg packet	2.00	Sat 1/8/2022	KFPD Gen Mgmt
<b>Day Total:</b>	<b>9.50</b>		
KFPD - Gen Mgmt re: BOD mtg packet	2.00	Sun 1/9/2022	KFPD Gen Mgmt

KFPD - Gen Mgmt re: BOD mtg packet	2.75	Sun 1/9/2022	KFPD Gen Mgmt
<b>Day Total:</b>	<b>4.75</b>		
KFPD - Finance re: Audit of Payroll tracking	4.75	Mon 1/10/2022	KFPD Finance
KFPD - Gen Mgmt re: BOD mtg packet	2.50	Mon 1/10/2022	KFPD Gen Mgmt
KFPD - PSB re: Email Supervisor's office (conference)	0.50	Mon 1/10/2022	KFPD PSB
KFPD - Gen Mgmt re: BOD mtg packet	1.00	Mon 1/10/2022	KFPD Gen Mgmt
KFPD - Gen Mgmt re: BOD mtg packet	0.50	Mon 1/10/2022	KFPD Gen Mgmt
<b>Day Total:</b>	<b>9.25</b>		
KFPD - Gen Mgmt re: BOD mtg packet	1.50	Tue 1/11/2022	KFPD Gen Mgmt
KFPD - EPC re: Tel w/KP (Priority issues)	0.25	Tue 1/11/2022	KFPD EPC
KFPD - Gen Mgmt re: Board Packet record copy	0.25	Tue 1/11/2022	KFPD Gen Mgmt
KFPD - EPC - EHF SLC Zoom Mtg	1.50	Tue 1/11/2022	KFPD EPC
KFPD - Finance re: Tel w/JK on Committee mtgs/goals	0.50	Tue 1/11/2022	KFPD Finance
KFPD - EPC re: Mtg w/David Early (JPA discussion)	0.50	Tue 1/11/2022	KFPD EPC
KFPD - Temp Facilities re: Mack5 (Estimate)	0.25	Tue 1/11/2022	KFPD PSB
<b>Day Total:</b>	<b>4.75</b>		
KFPD - Temp Facilities re: Portable and Tent info	0.75	Wed 1/12/2022	KFPD PSB
KFPD - Finance re: Audit	1.75	Wed 1/12/2022	KFPD Finance
KFPD - Gen Mgmt re: Board Education Requirements	1.00	Wed 1/12/2022	KFPD Gen Mgmt
KFPD - Board Mtg	3.00	Wed 1/12/2022	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Tel w/LN (Planning)	0.50	Wed 1/12/2022	KFPD Gen Mgmt
<b>Day Total:</b>	<b>7.00</b>		
KFPD - PSB re: Arch/Eng mtg	1.25	Thu 1/13/2022	KFPD PSB
KFPD - EPC re: Tel w/KP (EPC mtg issues; BOD agendas)	0.50	Thu 1/13/2022	KFPD EPC
KFPD - EPC re: Tel w/Kevin Revilla, Berkeley FD (Joint grant proposal)	0.25	Thu 1/13/2022	KFPD EPC
KFPD - Finance re: Grant Writer updates	0.50	Thu 1/13/2022	KFPD Finance
KFPD - Finance re: Audit	0.50	Thu 1/13/2022	KFPD Finance
KFPD - Gen Mgmt re: Communications	2.00	Thu 1/13/2022	KFPD Gen Mgmt
KFPD - Finance re: Grant communications	0.75	Thu 1/13/2022	KFPD Finance
<b>Day Total:</b>	<b>5.75</b>		
KFPD - Finance re: Reports for insurance; Audit draft MD&A	1.75	Fri 1/14/2022	KFPD Finance
KFPD - Temp Facilities re: Mack5 mtg	1.00	Fri 1/14/2022	KFPD PSB
KFPD - Gen Mgmt re: PSB for mail, msgs; Check sandbags	0.50	Fri 1/14/2022	KFPD Gen Mgmt
KFPD - Finance re: Review Audit w/Maze	1.25	Fri 1/14/2022	KFPD Finance
KFPD - Finance re: Audit (GASB 75)	0.50	Fri 1/14/2022	KFPD Finance
KFPD - Temp Facilities re: Portable and Tent info	0.25	Fri 1/14/2022	KFPD PSB
<b>Day Total:</b>	<b>5.25</b>		

Total (24hrs/wk Allowance = 3.43hrs/day x 15 days = 51.45hrs Max):	79.00
Target Hrs (Over/Under)	27.55



## Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell  
 Title: General Manager  
 Pay Period Start: 1/16/2022  
 Pay Period End: 1/31/2022

Program Areas	
GA	General Administration
FB	Finance & Bookkeeping
EP	Emergency Preparedness
PL	Policies & Legal
PS	Public Safety Bldg
HL	Holiday Leave
SL	Sick Leave
VL	Vacation Leave

Date	Task/Project	Hours	GA	FB	EP	PL	PS	HL	SL	VL
1/16/2022	See Separate Task Sheet									
1/17/2022	"	6.00						6.00		
1/18/2022	"	0.50	0.50							
1/19/2022	"	0.75	0.25	0.50						
1/20/2022	"	2.75	0.25		0.50		2.00			
1/21/2022	"	3.00	1.25		1.25		0.50			
1/22/2022	"									
1/23/2022	"									
1/24/2022	"									
1/25/2022	"	7.50	2.50	2.25			2.75			
1/26/2022	"	3.50			2.25		1.25			
1/27/2022	"	9.50		6.00	2.75		0.75			
1/28/2022	"	6.00	0.50						1.50	4.00
1/29/2022	"									
1/30/2022	"									
1/31/2022	"	4.75	2.00	2.00			0.75			
	Total Hours	44.25	7.25	10.75	6.75	0.00	8.00	6.00	1.50	4.00
	Rate	\$ 108.00								
	Total Gross Pay	\$ 4,779.00								

*Bill Hansell*

1/31/2022

Employee Signature

Date

Finance Signature

Date

Subject	Duration	Day	Subject
KFPD - Holiday re: MLK	6.00	Mon 1/17/2022	KFPD Holiday
<b>Day Total:</b>	<b>6.00</b>		
KFPD - Gen Mgmt re: Post mtg recordings; Public Correspondence	0.50	Tue 1/18/2022	KFPD Gen Mgmt
<b>Day Total:</b>	<b>0.50</b>		
KFPD - Gen Mgmt re: Tel w/Chief Pigoni (Retirement)	0.25	Wed 1/19/2022	KFPD Gen Mgmt
KFPD - Finance re: Monthly transmittal to County	0.50	Wed 1/19/2022	KFPD Finance
<b>Day Total:</b>	<b>0.75</b>		
KFPD - PSB re: Arch/Eng mtg	1.00	Thu 1/20/2022	KFPD PSB
KFPD - EPC re: Radio issues (Tel w/JV)	0.25	Thu 1/20/2022	KFPD EPC
KFPD - PSB Renovation re: Mtg w/Supervisor Gioia	1.00	Thu 1/20/2022	KFPD PSB
KFPD - EPC re: Tel w/KP (Mtg agenda, Red Flag Parking)	0.25	Thu 1/20/2022	KFPD EPC
KFPD - Gen Mgmt re: Tel w/LN (Supervisor update)	0.25	Thu 1/20/2022	KFPD Gen Mgmt
<b>Day Total:</b>	<b>2.75</b>		
KFPD - EPC re: Agenda	0.50	Fri 1/21/2022 1:15	KFPD EPC
KFPD - EPC re: Post Agenda	0.25	Fri 1/21/2022 2:45	KFPD EPC
KFPD - EPC re: Mtg w/Berkeley FD Chief Roman	0.50	Fri 1/21/2022 3:00	KFPD EPC
KFPD - Gen Mgmt re: PSB (Mail, Msgs, Info table, KPPCSD coord)	1.25	Fri 1/21/2022 3:30	KFPD Gen Mgmt
KFPD - PSB Renovation re: Tel w/TOR (Unitarian Church update)	0.25	Fri 1/21/2022 4:45	KFPD PSB
KFPD - PSB Renovation re: Tel w/Municipal Advisors	0.25	Fri 1/21/2022 5:00	KFPD PSB
<b>Day Total:</b>	<b>3.00</b>		
KFPD - Gen Mgmt re: Correspondence; Records	1.75	Tue 1/25/2022	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Correspondence; Records	0.75	Tue 1/25/2022	KFPD Gen Mgmt
KFPD - Finance re: Audit work	2.25	Tue 1/25/2022	KFPD Finance
KFPD - PSB re: KMAC presentation	2.50	Tue 1/25/2022	KFPD PSB
KFPD - PSB re: Neighbor emails	0.25	Tue 1/25/2022	KFPD PSB
<b>Day Total:</b>	<b>7.50</b>		
KFPD - PSB Renovation re: Tel w/Planner; Emails on KMAC approval	0.50	Wed 1/26/2022	KFPD PSB
KFPD - PSB Renovation re: Temp Facilities (Utility work)	0.75	Wed 1/26/2022	KFPD PSB
KFPD - EPC re: Wildfire RPP Meeting #3	1.75	Wed 1/26/2022	KFPD EPC
KFPD - EPC re: Tel w/KP (agenda items)	0.50	Wed 1/26/2022	KFPD EPC
<b>Day Total:</b>	<b>3.50</b>		
KFPD - Gen Mgmt re: KPPCSD special mtg	0.00	Thu 1/27/2022	KFPD Gen Mgmt
KFPD - Finance re: Invoices; Records	3.00	Thu 1/27/2022	KFPD Finance
KFPD - Finance re: Invoices; Records	0.50	Thu 1/27/2022	KFPD Finance
KFPD - PSB Renovation re: Temp Facilities (Utility work)	0.75	Thu 1/27/2022	KFPD PSB
KFPD - EPC re: Committee Mtg	2.00	Thu 1/27/2022	KFPD EPC

KFPD - Finance re: Audit	0.50	Thu 1/27/2022	KFPD Finance
KFPD - EPC re: Tel w/JV (Action items)	0.25	Thu 1/27/2022	KFPD EPC
KFPD - EPC re: Mtg Recordings; Post EP Coord Report	0.50	Thu 1/27/2022	KFPD EPC
KFPD - Finance re: LAIF withdrawal	0.75	Thu 1/27/2022	KFPD Finance
KFPD - Finance re: Elec Deposit Program	1.00	Thu 1/27/2022	KFPD Finance
KFPD - Finance re: Check w/Maze on budget update to QB	0.25	Thu 1/27/2022	KFPD Finance
<b>Day Total:</b>	<b>9.50</b>		
KFPD - Sick Leave	1.50	Fri 1/28/2022	KFPD Sick Leave
KFPD - Vacation	4.00	Fri 1/28/2022	KFPD Vacation
KFPD - Gen Mgmt re: PSB ( Mail, Msgs)	0.50	Fri 1/28/2022	KFPD Gen Mgmt
<b>Day Total:</b>	<b>6.00</b>		
KFPD - Finance re: Mtg w/Auditors	0.50	Mon 1/31/2022	KFPD Finance
KFPD - Gen Mgmt re: Correspondence; Records	0.75	Mon 1/31/2022	KFPD Gen Mgmt
KFPD - Gen Mgmt re: Correspondence; Records	0.75	Mon 1/31/2022	KFPD Gen Mgmt
KFPD - Gen Mgmt re: 1099's; Tel w/James Art, Fire Insp	0.50	Mon 1/31/2022	KFPD Gen Mgmt
KFPD - PSB Renovation re: Emails and Calls	0.75	Mon 1/31/2022	KFPD PSB
KFPD - Finance Committee Mtg re: Agenda	1.50	Mon 1/31/2022	KFPD Finance
<b>Day Total:</b>	<b>4.75</b>		
<b>Total (24hrs/wk Allowance = 3.43hrs/day x 16 days = 54.88hrs Max):</b>	<b>44.25</b>		
<b>Target Hrs (Over/Under)</b>	<b>(10.63)</b>		



## EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue • El Cerrito • CA • 94530

(510) 215-4450 • FAX (510) 232-4917

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



**DATE:** February 1, 2022

**TO:** Bill Hansell: General Manager

**FROM:** Michael Pigoni: Fire Chief

**RE:** **Fire Chief's Report for the February 2022 Fire District Board Meeting**

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### January Incident Run Reports

There were 33 incidents that occurred during the month of January in the community of Kensington. This is a decrease of 11 calls over the previous month. Engine 165 responded to a total of 56 calls in December which is a decrease of 8 calls over the previous month. Overall, the El Cerrito / Kensington Fire Department responded to 322 calls for service during the month of January.

### Retirement

By now the Board already knows that I am hanging up my helmet, rolling up my hose, putting down my axe, turning off my radio, unpinning my badge, and retiring from the El Cerrito – Kensington Fire Department after a great 27-year career. However, my time in the fire service goes much further. Being from a small rural area you were able to volunteer at the age of 16 although because my father who was also a volunteer, I started much younger. So officially I have been a firefighter for over 47 years. In fact, Kensington is to credit for making this a paid career for me as I was hired when Kensington contracted with El Cerrito for services.

While my official date is April 30<sup>th</sup>, depending on the time for the City to find my replacement, I may be here a little longer to ensure a smooth transition. I know that all will be well with the management team back to full strength and the talents for wildfire prevention and vegetation management that Battalion Chief Beckman brings to the Department. Additionally, as soon as the remaining vacant BC position is filled, Battalion Chief Jose Castrejon will move to the training position and will be instrumental in getting the CERT training back on the tracks, so long as COVID allows. I will always be available, too, if there is ever a question that someone thinks I may know the answer to, all anyone must do is call me.

As for my replacement, the City is working with a recruiting agency to handle the process. It will be open to both inside and outside personnel. I will be doing my part working with the City Manager and the recruiter to help find the perfect fit. I have enjoyed my time here working with the Board both as a Battalion Chief and the last three years as the Fire Chief and while I will not be here for the remodeling of the station, I will be back to see the finished product. There is still a lot of work to accomplish, and I plan to stay at it till my last day.

### Battalion Chief Job Offer

The Fire Department has made a conditional job offer to fill our second Battalion Chief vacancy to Joseph Torres, currently a Fire Captain/Paramedic with the Pinole Fire Department. Joe lives in Vacaville with his wife and four children and has been with Pinole since 2013. Prior to that, he worked for the Lake County Fire Protection District. Once he has completed his background, medical and psych evaluations, Joe will be assigned to C shift and will also handle support services or the Department. Joe brings great work ethics, experience as an acting Battalion Chief in the West County and great knowledge of the area as he lived in El Cerrito when he was young.



### **Plan Check Costs**

As discussed in previous meetings, construction projects are on the increase in the community. These include new homes, remodels, ADU's projects, additions and a three-story residential over commercial building in the Circle. While the Fire District has always picked up the costs of the plan checks and inspections, I suggested that the Board consider adopting a fee schedule which is required to recover costs incurred for plan reviews, sprinkler checks and inspections. Included this month in my report is a suggest fee schedule based on the County's fees for likely projects in the community.

### **COVID-19 Mandates**

As reported last month, Since December 28, 2021, the County had rescinded the earlier health order that loosened mask restrictions indoors due to the surge in positive cases. While there has been a steady decrease new cases and the total death in this County continues to decrease, these mandates have not been changed. The County is still requiring all previously vaccinated public safety personnel to obtain a booster shot and the Fire Department is working on that compliance. Those individuals that have not had their booster as well as the unvaccinated are still being tested every week prior to their shift until such time they can provide proof of vaccination. County records show that since the start of the pandemic, 253 residents in the community have tested positive which about 100 more than last month however there are still no deaths in the community reported.

### **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)



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



**DATE:** February 2, 2022

**TO:** Bill Hansell: General Manager

**FROM:** Michael Pigoni: Fire Chief

**RE:** **Adoption of Fee Schedule**

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In December I discussed with the Board that due to changes in zoning ordinances at the State level, we had been experiencing an increase in building projects, especially for ADU's and JADU's in the Kensington District. The Agreement for Services with the City of El Cerrito does not address adoption of fees in the District's area of jurisdiction and thus the Fire Department is not able to invoice to recover costs for plan checks, sprinkler system reviews, fire alarms and the site inspections required for these projects.

As a matter of past practice, the District has always opted to pay for the outside costs for any construction projects. However, in the past, this amounted to one or two projects per year, but we are now seeing this many a month, including two large projects at 369 and 401 Colusa. I suggest that the Board adopt a fee schedule to cover new construction costs based on the County fee schedule that is used for all unincorporated areas.

The attached fee schedule is comprised of County's master list but has been shortened up to reflect only those types of projects that would likely be initiated in Kensington. As an example, fees for high rise apartment buildings or sub-divisions are not included as these are extremely unlikely to be proposed in the District.

While all counties, cities and districts normally charge fees for these services, the Board can choose to waive any incurred costs on any project. I would recommend that the Board review this ordinance and fee schedule and adopt it. The ordinance may need to be modified to match the Fire District's format but otherwise should be complete. Please contact me if you have questions.

Respectfully,

Michael Pigoni  
Fire Chief  
El Cerrito – Kensington Fire Department  
(510) 812-4503



# KENSINGTON FIRE PROTECTION DISTRICT

## ORDINANCE NO. 2022-XXX

### AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT ADOPTING A FEE SCHEDULE FOR PLAN CHECKING, NEW CONSTRUCTION INSPECTIONS, GENERAL FIRE AND LIFE SAFETY INSPECTIONS AND OTHER MISCELLANEOUS SERVICES PROVIDED

**WHEREAS**, pursuant to the California Health and Safety Code, Section 13916, authorizes the Board of Directors of the Kensington Fire Protection District (District) to charge a fee to cover the costs of any service which the District provides, or for the cost of enforcing any regulation for which a fee is charged;

**WHEREAS**, the following schedule reflects the fees adopted by Contra Costa County for all cities, agencies and unincorporated areas served by the Contra Costa County Fire Protection District, and

**WHEREAS**, the District contracts with the City of El Cerrito (City) to provide fire protection services within the District’s boundaries per the terms and conditions of their agreement; and

**WHEREAS**, the City provides services to the District for fire prevention and planning at no cost outside of the agreement, and

**WHEREAS**, the District does not currently have an adopted fee schedule for services provided within the District; and

### **NOW THEREFORE, THE BOARD OF DIRECTORS OF THE DISTRICT HEREBY RESOLVES AS FOLLOWS:**

1. The District adopts the fee schedule as set forth below in Exhibit A and directs that the fees shall be uniformly applied and collected.
2. The District shall collect fees based on the type of plan submitted for review.
3. The District and/or the Fire Chief may waive applicable fees or a cost when they or their designated representative determines it is in the best interest of the District.
4. The District may, from time to time, revise this fee schedule as a result in changes in expenses to the District. Such revisions shall be adopted in the form of amendments to this ordinance, after public comment at a regularly scheduled meeting of the Board in accordance with Health and Safety Cde Section 13916.

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

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTESTED:

APPROVED:

\_\_\_\_\_

\_\_\_\_\_



**Exhibit A**

**Kensington Fire Protection District  
Engineering/Plan Review Fee Schedule**

Review Number	Preliminary Plan Review	Fee
1.1	In office design review/preliminary plan consultation meetings Per half hour	\$158.00
1.2	Out of Office Design and/or consultation meetings \$316.00 per hour, two (2) hour minimum	\$632.00
<b>Land Development</b>		
2.3	<b>Single Family Home Review – access and water supply</b> Review for access and water supply Fee includes 1/2 hour plan review	\$158.00
2.3b	Each inspection per hour	\$316.00
16.1	Re-submittals or revisions	\$316.00
17.1	Additional plan review time, per half hour	\$158.00
2.4	<b>Multi-Family Home Review – access and water supply</b> Review for access and hydrant placement Fee includes two (2) hours plan review and 1 inspection	\$948.00
2.4b	Each inspection per hour	\$316.00
16.1	Re-submittals or revisions	\$316.00
17.1	Additional plan review time, per half hour	\$158.00
2.5	<b>Commercial Facility Review – access and water supply</b> Review for access and hydrant placement Fee includes one (1) hour plan review and 1 inspection	\$632.00
2.5b	Each inspection per hour	\$316.00
16.1	Re-submittals or revisions	\$316.00
17.1	Additional plan review time, per half hour	\$158.00
4.1	<b>New Construction or Building Additions Plan Review</b> Minimum plan review base fee	\$948.00
4.1a	Plus \$.07 per square foot in excess of 2000 sq. ft.	\$.07/ sf.
4.1b	Fee includes two (2) hours plan review and one (1) field inspection Additional inspections, per hour	\$316.00
16.1	<b>Re-submittals or revisions</b>	\$316.00
17.1	Additional plan review time, per half hour	\$158.00
4.2	<b>Tenant Improvement Plan Review (for building additions see 4.1)</b> Minimum plan review base fee	\$632.00
4.2a	Plus \$.07 per square foot in excess of 2000 sq. ft.	\$.07/ sf.
4.2b	Fee includes one (1) hour plan review and one (1) field inspection Additional inspections, per hour	\$316.00
16.1	<b>Re-submittals or revisions</b>	\$316.00
17.1	Additional plan review time, per half hour	\$158.00
<b>Fire Protection Systems</b>		
5.1	<b>Tenant Improvement Fire Sprinklers (without calculations)</b> Minimum plan review base fee	\$632.00
5.1a	Plus \$.50 per head in excess of 10 heads	\$.50/ head
5.1b	Fee includes one (1) hour plan review and one (1) field inspection Each additional inspection (e.g., weld-o-let, hydro, visual, etc.), per hour	\$316.00
16.1	<b>Re-submittals or revisions</b>	\$316.00
17.1	Additional plan review time, per half hour	\$158.00
5.2	<b>Tenant Improvement Fire Sprinklers (with calculations)</b> Minimum plan review base fee	\$790.00
5.2a	Plus \$.50 per head in excess of 10 heads	\$.50/ head
5.2b	Fee includes 1.5 hours plan review and one (1) field inspection Each additional inspection (e.g., weld-o-let, hydro, visual, etc.), per hour	\$316.00
16.1	<b>Re-submittals or revisions</b>	\$316.00
17.1	Additional plan review time, per half hour	\$158.00
5.3	<b>New Commercial Fire Sprinkler System (13 and 13 R systems)</b> Minimum plan review base fee	\$1,264.00
5.3a	Plus \$.50 per head in excess of 10 heads	\$.50/ head

5.3b 16.1 17.1	Fee includes two (2) hours plan review and one (1) field inspection Each additional inspection (e.g., weld-o-let, hydro, visual, etc.), per hour <b>Re-submittals or revisions</b> Additional plan review time, per half hour	\$316.00 \$316.00 \$158.00
5.4 5.4b 16.1 17.1	<b>Residential Fire Sprinkler System (single family home)</b>  Minimum plan review base fee Fee includes one (1) hour plan review, one (1) overhead hydro and one (1) final inspection Each additional inspection, per hour <b>Re-submittals or revisions</b> Additional plan review time, per half hour	\$632.00 \$316.00 \$316.00 \$158.00
5.6 5.6b 16.1 17.1	<b>Standpipe System</b>  Minimum plan review base fee Fee includes two (2) hours plan review and one (1) final inspection Each additional inspection (e.g., hydro, flush. Flow test, etc.), per hour <b>Re-submittals or revisions</b> Additional plan review time, per half hour	\$948.00 \$316.00 \$316.00 \$158.00
5.11 5.11b 16.1 17.1	<b>Fire Pump Installation</b>  Minimum plan review base fee Fee includes two (2) hours plan review and five (5) hours field inspection *(Does not include review of generator or separate fuel storage tank) Each additional inspection (e.g., hydro, flush. Flow test, etc.), per hour <b>Re-submittals or revisions</b> Additional plan review time, per half hour	\$2,212.00 \$316.00 \$316.00 \$158.00
5.12 5.12a 5.12b 16.1 17.1	<b>Commercial Cooking (Hood and Duct) Fire Suppression System</b>  Minimum plan review base fee Each additional; system review Fee includes one (1) hour plan review and one (1) hour inspection time Each additional inspection., per hour <b>Re-submittals or revisions</b> Additional plan review time, per half hour	\$632.00 \$316.00 \$316.00 \$316.00 \$158.00
<b>Fire Alarm Systems</b>		
6.1 6.1a 6.1b 16.1 17.1 6.1e	<b>Fire Alarm System</b>  Minimum plan review base fee Plus \$10.00 per initiating and notification device Fee includes two (2) hours plan review and one (1) hour field inspection time Each additional inspection., per hour <b>Re-submittals or revisions</b> Additional plan review time, per half hour Pre-wire inspections, per hour	\$790.00 \$10.00/ea. \$316.00 \$316.00 \$158.00 \$316.00
6.2 6.2a 6.2b 16.1 17.1	<b>Dedicated Function Fire Alarm System (i.e. sprinkler monitoring, elevator recall, etc.)</b>  Minimum plan review base fee Plus \$10.00 per initiating and notification device in excess of 4 devices Fee includes one (1) hour plan review and one (1) hour field inspection time Each additional inspection., per hour <b>Re-submittals or revisions</b> Additional plan review time, per half hour	\$632.00 \$10.00/ea. \$316.00 \$316.00 \$158.00
6.3 6.3a 6.3b 16.1 17.1	<b>Fire Alarm Panel Replacement Only</b>  Minimum plan review base fee Plus \$10.00 per initiating and notification device if altered Fee includes one (1) hour plan review and one (1) hour field inspection time Each additional inspection., per hour <b>Re-submittals or revisions</b> Additional plan review time, per half hour	\$632.00 \$10.00/ea. \$316.00 \$316.00 \$158.00
13.1 13.1a 13.1b	<b>Miscellaneous Submittals or Plan Reviews</b> Plans or submittals not described elsewhere  Minimum plan review base fee Fee includes one (1) hour plan review and one (1) hour field inspection time Additional plan review time will be charges on hourly basis Each additional inspection., per hour	\$632.00 \$316.00 \$316.00

16.1		<b>Re-submittals or revisions</b>	\$316.00
17.1		Additional plan review time, per half hour	\$158.00
		<b>Alternative Means and Methods Requests or Code Interpretation Review</b>	
13.2		Minimum plan review base fee	\$632.00
17.1		Fee includes two (2) hours plan review / consultation time	
		Additional plan review time, per half hour	\$316.00

DRAFT



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 9<sup>th</sup>, 2022  
**TO:** Kensington Fire Protection District Board  
**RE:** Emergency Preparedness Coordinator Report  
**SUBMITTED BY:** Johnny Valenzuela, Emergency Preparedness Coordinator

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The following progress items will be reviewed in the KFPD Board of Director's meeting:

### **1. Community Event/Engagement**

- 01/29/2022 Assembled Kids' Go Bags for KPPCSD Community Center Event

### **2. District Communications/ Publications**

- 01/15/2022 Tsunami Alert National Weather Service Facebook
- 01/15/2022 Tsunami Alert KFPD Statement Facebook
- 01/15/2022 Tsunami Alert KFPD Emergency Alert Nextdoor
- 01/20/2022 Wind Advisory Facebook
- 01/20/2022 Wind Advisory Nextdoor
- 01/31/2022 Wind Advisory Nextdoor
- 01/31/2022 Wind Advisory Facebook
- 02/02/2022 Training Reminder Nextdoor CPR/First Aid

### **3. Initiatives/ Deliverables**

- Wildfire Preparedness Workbook Content Log
- Event Booth Display Items
  - Designed T-Shirt Payment Menu
  - Red Flag Retractable Banner
  - Alert Registration Retractable Banner
  - KFPD Branded Retractable Banner
- Community Campaigns
  - Neighborly Preparedness
  - Neighbors Heroes Campaign
- Area Coordination Strategy Proposal to EP Committee
- Community Welcome Packet
  - Designed KFPD Branded Folder
- Designed KFPD Tri-Fold Template
- Proposed Reading Program Collaboration with Kensington Library
- Testing Telegram and Zello communication tools for mobile devices
- Coordinate with Peter Lidell for NOAA Radio Distribution
- Establish KPD point of contact for April Drug Take Back Event

- Register as participant agency for National Night Out 2022
- Build budget and event program for community events FY2022
- Proposal of additional promotional branded items for community events

**4. Meetings**

- 01/12/2022 KFPD Monthly Board Meeting
- 01/27/2022 West County Emergency Managers Meeting
- 01/28/2022 KFPD Emergency Preparedness Committee Meeting
- 02/04/2022 KFPD Finance Committee Meeting

**5. Introductions / Correspondences**

- Kara Sheetz Kensington Library
- Charles Hargrove Kensington Library
- Lisa Mundis KPPCSD
- Rosa Ruiz KPPCSD
- David Peattie Berkeley Disaster Prep Neighborhood Network
- Dinara Seitova

**6. Miscellaneous**

- Registered for Basic Public Information Officer Course through CSTI





## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** February 09, 2022

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

**RE:** **Agenda Item 10**  
General Manager's Report

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

Since the January Board meeting, the majority of my time was spent on the final audit work as well as well as focusing on the mid-year financials and the PSB renovation project, as described in other agenda items listed for this meeting. In addition to the weekly business of the district, I also spent time on the following topics of note:

1. **East Bay Wildfire Prevention and Vegetation Management JPA** – I attended the third formation meeting of the potential JPA on Friday, February 4<sup>th</sup>. Chief Pigoni and EPC member Peter Guerrero also attended. A very informative presentation by the Marin Wildfire Prevention Authority was given, followed by a Q&A session with the participants and the MWPA leadership. Attached is a slide deck of the presentation. Additional info is available on the MWPA website at: <https://www.marinwildfire.org/>  
An important note about the MWPA is that it is funded by a 2020 special property tax measure (passed with 70% of the vote), with an average cost of \$200 per home (the charge is based upon the square footage of each home with additional provisions for multi-family buildings and senior/hardship exemptions.) It has a budget of \$19.3M per year for ten years. The meeting facilitator, David Early, emphasized that the JPA discussions to date have assumed there will be no tax funding associated with the effort but the JPA, instead, will be funded by grants (TBD), if approved. Fire professionals in the meeting commented on the many differences between Marin County and Contra Costa County/Alameda County, while most attendees agreed that the efforts covered by the MWPA need to addressed whether by existing agencies/groups, as noted by the professionals, or by a JPA. Attached are comments by Fire Chief Pigoni on the discussions to date.  
The final portion of the meeting consisted of a discussion on forming a sub-committee of (4) elected officials and (4) fire chiefs to go further in depth than the overall group of (40+) participants is able to. The proposal was debated but not resolved as to the exact makeup or representatives. David Early will be reaching out to try to resolve that prior to the next group meeting on Friday, March 4<sup>th</sup>, 2022.
2. **Contra Costa Resource Conservation District's Wildfire Regional Priority Plan Meeting #4** – On Wednesday, January 26<sup>th</sup>, I attended the 4<sup>th</sup> meeting of the Wildfire RPP, along with Chief Pigoni and President Nagel. There was a broad discussion of efforts to coordinate on wildfire issues, as well as breakout sessions which focused on particular aspects of collaboration and resources. The focus of this work, along with that of the Hills Emergency Forum and other groups, overlaps many of the service gap issues raised by the East Bay Wildfire Prevention JPA discussions. Extensive

information is available on the RPP website at:

<https://alameda-and-contracosta-county-regional-priority-plan-ccrcd.hub.arcgis.com/>

3. **Grant Writer Activity** – As I explained last month, I am working with the Berkeley Fire Department on the possibility of grant funding for vegetation management in Cerritos Canyon, but do not have any solutions to report at this time.
4. **Investment Options** – Given the lackluster performance of LAIF over the past two years, I am discussing other investment options with the CCC Finance Department. Our options are limited to LAIF, TBills, and US Agencies, all of which have not done well, but I am checking on the current rates and will coordinate any changes with the schedule of our cash needs. That, of course, depends on the schedule of the PSB renovation as determined by the board.



**Changing the Wildfire  
Prevention Paradigm**

# Why Change the Paradigm? Lessons Learned.

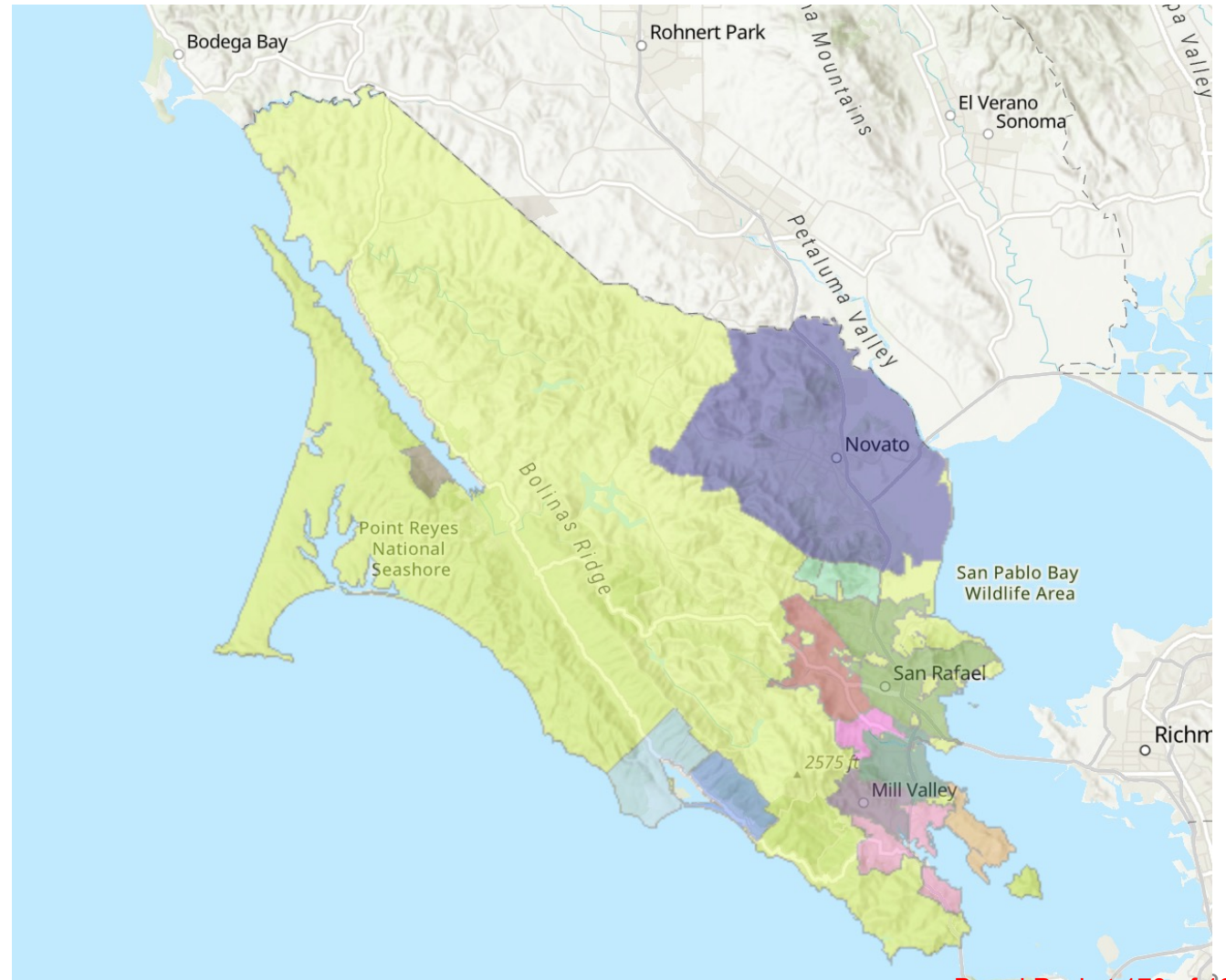


2017 Tubbs Fire, Coffey Park, Santa Rosa, CA  
Photo: CC-BY The National Guard

# Working Independently



- 19 Independent Fire Agencies responsible for Fire Prevention and Suppression
- Fire knows no jurisdictional boundaries
- Compelling need to address common threats, mutual interests





**2018: Lessons Learned from the 2017 North Bay Fire Siege Report**  
*“When fires started October 8<sup>th</sup> the only thing separating Marin County from their neighbors to the north was simply an ignition source.”*



**2019: Marin Civil Grand Jury Report on Wildfire Preparedness**  
*“...the creation of a joint powers authority to coordinate a comprehensive, consistent approach to pre-ignition planning.”*

## Key Recommendations

- Form a Joint Powers Authority
  - No single agency exists to coordinate fire prevention efforts
  - Need to integrate county-wide prevention and risk reduction work
  - Need an ongoing source of funding

# The New Paradigm: A Fire-Adapted Community



“a knowledgeable and engaged community in which the awareness and actions of residents regarding infrastructure, buildings, landscaping, and the surrounding ecosystem lessens the need for extensive protection actions and enables the community to safely accept fire as a part of the surrounding landscape.”



- U.S. Forest Service

Dominant Paradigm	New Paradigm
“War on fire”	“Work with the flow” of natural processes
Wildfire is destructive	Wildfire is a necessary natural process
Control wildfire on the landscape	Learn to live with fire on fire-adapted landscapes
Prevent and suppress fires	Create fire-resilient human and natural communities
The problem is that wildfires are escaping our control.	The problem is that always suppressing natural wildfire is creating an unsustainable buildup of fuels which results in dangerous “unnatural fire.”
The solution is to apply existing procedures and technologies more strongly to bring fires under control.	The solution is to develop a more holistic approach to fire management where local communities, adjacent property owners, and governments work together to co-manage fire risk.



## 2016: Community Wildfire Protection Plan

*“This document provides a framework for future collaboration that can be used to identify, prioritize, implement, and monitor hazard reduction activities throughout the county.”*

- Code Adoptions
- Fire Hazard Severity Maps
- Wildland-Urban Interface (WUI) ordinances



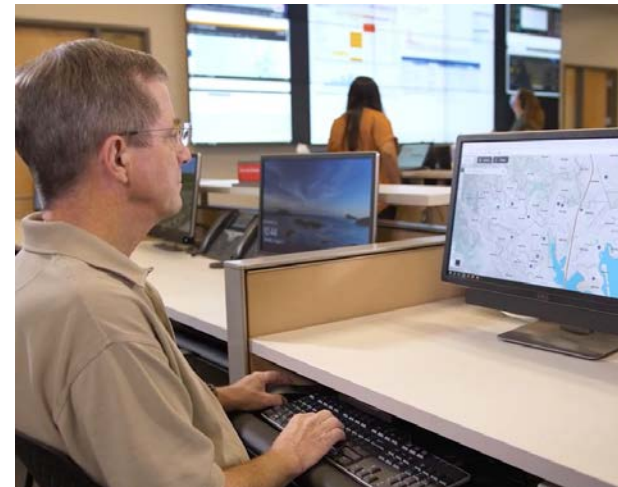


**FIRE  
SAFE  
MARIN**

Adapting to Wildfire

- One of the nation's first Fire Safe Councils
- Public outreach and education, Firewise communities
- Trusted non-profit
- Existing relationships with relevant agencies

## Public Safety Community





What are you already doing  
in your communities?

What are your existing relationships  
in your communities?



- Which agencies will be members of the JPA?
- Which non-members need to be consulted?
- What about the agencies that opt out?

- City Managers and Fire Chiefs built the format of the JPA and language
- Elected official oversight
- Standing for subject-matter experts
- Visits (times 2) to each board and council



# The Process: Campaign & Election



- Civic leaders and Fire Chiefs campaigned Cities/Town Councils/Fire Districts for formation of a JPA
- JPA to be funded by **\$0.10/square foot parcel tax**
- **17 of 19 agencies** agreed to join
- **Measure C** – Marin Wildfire Prevention Authority received 70.8% voters' support in March 2020

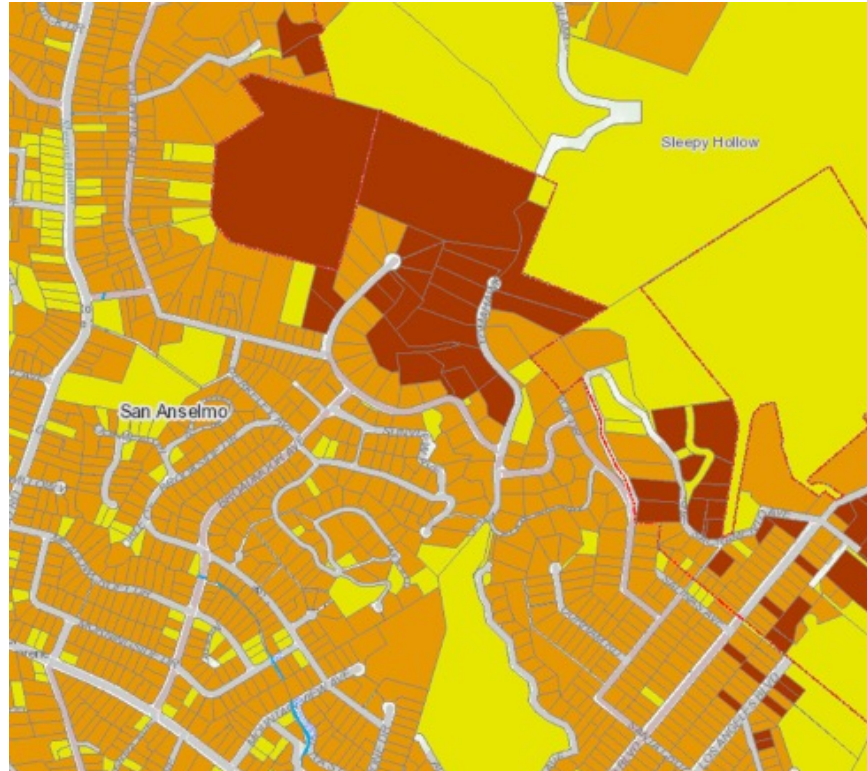
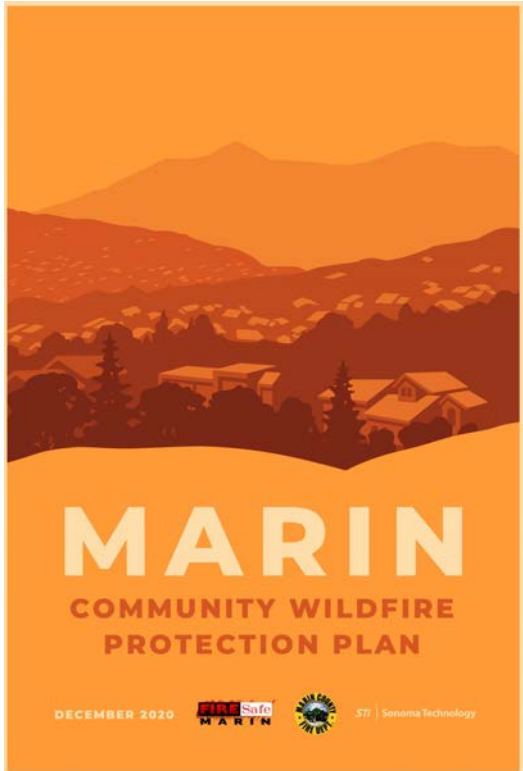


Marin County Measure C		
Result	Votes	Percentage
✔ Yes	75,638	70.80%
No	31,200	29.20%

# Setting Up the Marin Wildfire Prevention Authority



KQED: "This California Neighborhood Was Built to Survive a Wildfire. And It Worked."  
2007 Witch Fire, Crosby Neighborhood, Rancho Santa Fe  
Photo: Don Bartletti, Los Angeles Times via Getty Images



**Marin County CWPP:** Provides county-wide framework for MWPA's annual work plans and investments—updated annually.

- **LIDAR data:** funded by a 2019 federal grant
- Conducted a **Fire Risk Assessment for every parcel and home** in Marin
- Identifies **critical hazards & investments needed to reduce risks**



The Marin Wildfire Prevention Authority leads the development of fire adapted communities using sound scientific, financial, programmatic, ecological practices, vegetation management, community education, evacuation and warning systems with the support of its member and partner agencies.

### Land Managers

Manage landscapes for lowered fuel loads, lower fire intensity and ecological resiliency to fire.

### Marin Residents

Modify homes to be more fire resistant. Be prepared and subscribe to alerts.

### Civic Leaders

Develop laws and policies in support of fire prevention, preparedness and risk reduction.

### First Responders

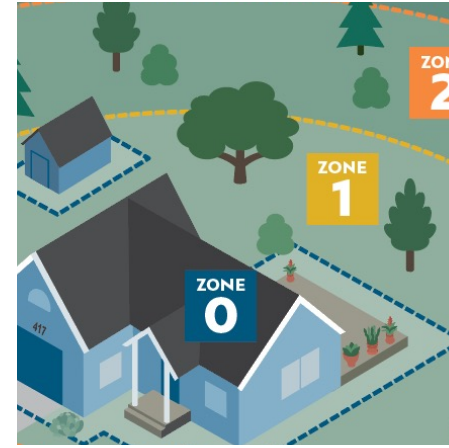
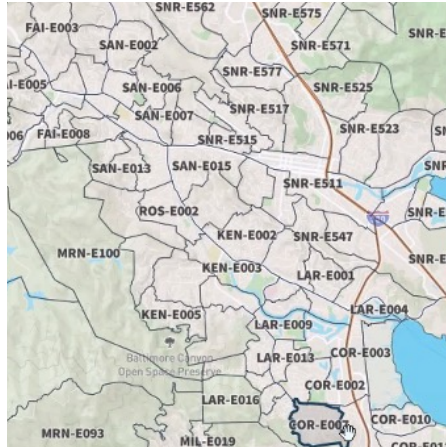
Craft fire prevention, preparedness, and emergency response plans. Educate community.

### Developers & Business Owners

Don't build in high-risk areas. Build with fire-resistant materials.



## Leading the Development of a Fire-Adapted Marin



## Reduce Wildfire Fuels

Vegetation Management and Local Wildfire Prevention Mitigation

## Improve Evacuation Systems

Wildfire Detection, Alert, and Evacuation Program Improvements

## Reduce Risks to Homes

Defensible Space Evaluations (1/3 annually) and Home Hardening

## Educate the Public

Public outreach and education about fire prevention, preparedness, and risk reduction

## Provide Grants to Residents

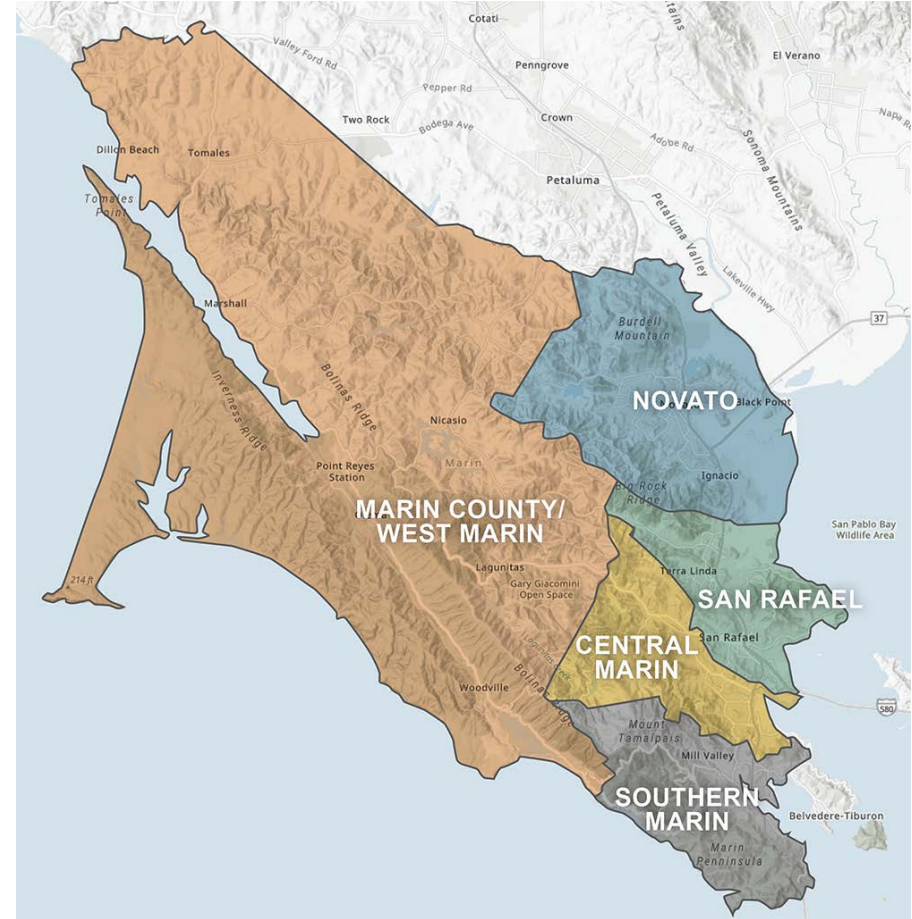
Grants to modify homes and partnerships to collaborate and augment funds





- A **Joint Powers Agreement** clearly defines the JPA's authorities to operate, act and invest in wildfire prevention activities
- Operated "**From the Ground Up**"
- All sub committees' actions are defined by written **Bylaws**
- All actions and investments are **monitored by a Citizens' Oversight Committee**
- We are now one year old

# MWPA: Geographic Zones



17 agencies with different level of work backlog, resources available, community support

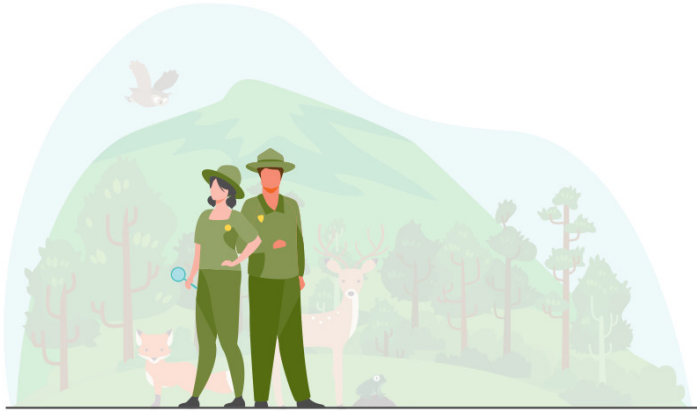
JPA Operational Boundaries:  
5 Geographic Zones



Program Area	% of funds
<b>JPA Core: Cross-Jurisdictional Projects</b> Wildfire Detection & Evacuation Program Improvements, Veg Management/Fire Hazard Reduction, Grants Management, Public Education (Fire Safe Marin)	<b>60%</b>
<b>Defensible Space Evaluations and Home Hardening</b> (agencies can administer)	<b>20%</b>
<b>Community-Level Wildfire Prevention Mitigation</b> Local jurisdiction fire prevention issues with no funding. Enhanced fire patrols for problem areas, additional fire hazard reduction work, evac route parking issues	<b>20%</b>

2020-2030: **10-year term**  
~\$20 MM revenue per year

**Year 1:** Creating the  
framework for MWPA while  
implementing work on the  
ground



**Land Managers**



**Homeowners**



**Citizens & Orgs  
Concerned about Cost  
and Transparency**

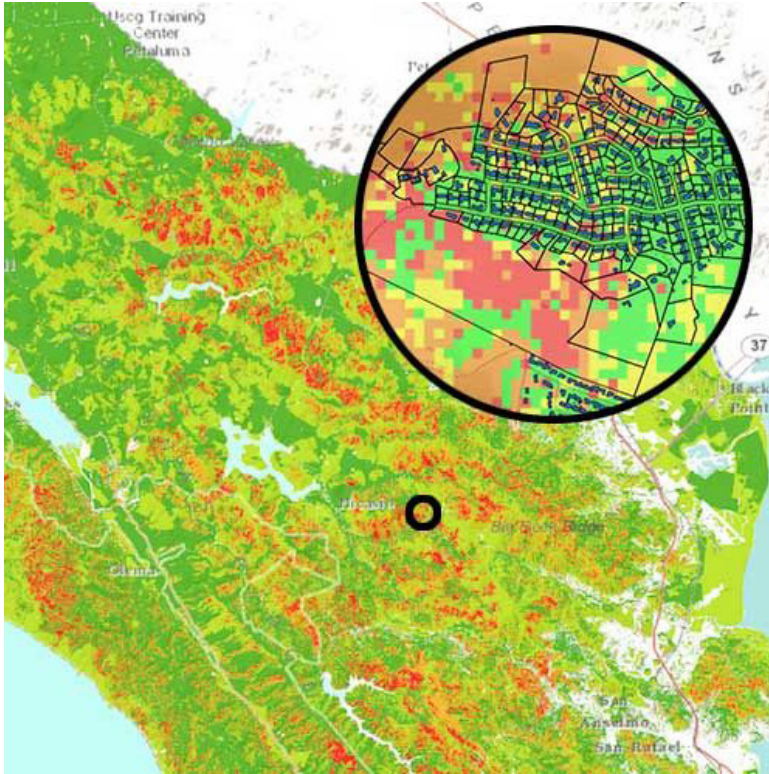


**Ecologically-Sound  
Practices Partnership**

Advise About:

- Wildland Vegetation
- Carbon Management
- Defensible Space

## Emphasizing importance of individual homes in preventing disaster



Parcel-level data



Harden Homes



Defensible Space

*Grants to help low-income residents and those with access and functional needs to get it done*

# Local Fire Prevention/Mitigation Projects





 WEBINAR

## EVACUATIONS & WARNINGS: HOW TO SURVIVE A WILDFIRE

Tuesday, August 25 @ 6pm

*It's Time to Prepare!*



**PREPARE FOR WILDFIRE  
COMMUNITY WORKSHOPS**

MARIN COUNTY

**FIRE Safe  
MARIN** 



TUNE IN TO FIRE SAFE MARIN'S NEW SHOW!

# WILDFIRE WATCH



EPISODES AVAILABLE ON  
YOUTUBE | CHANNEL 30 | FIRESAFEMARIN.ORG | FACEBOOK

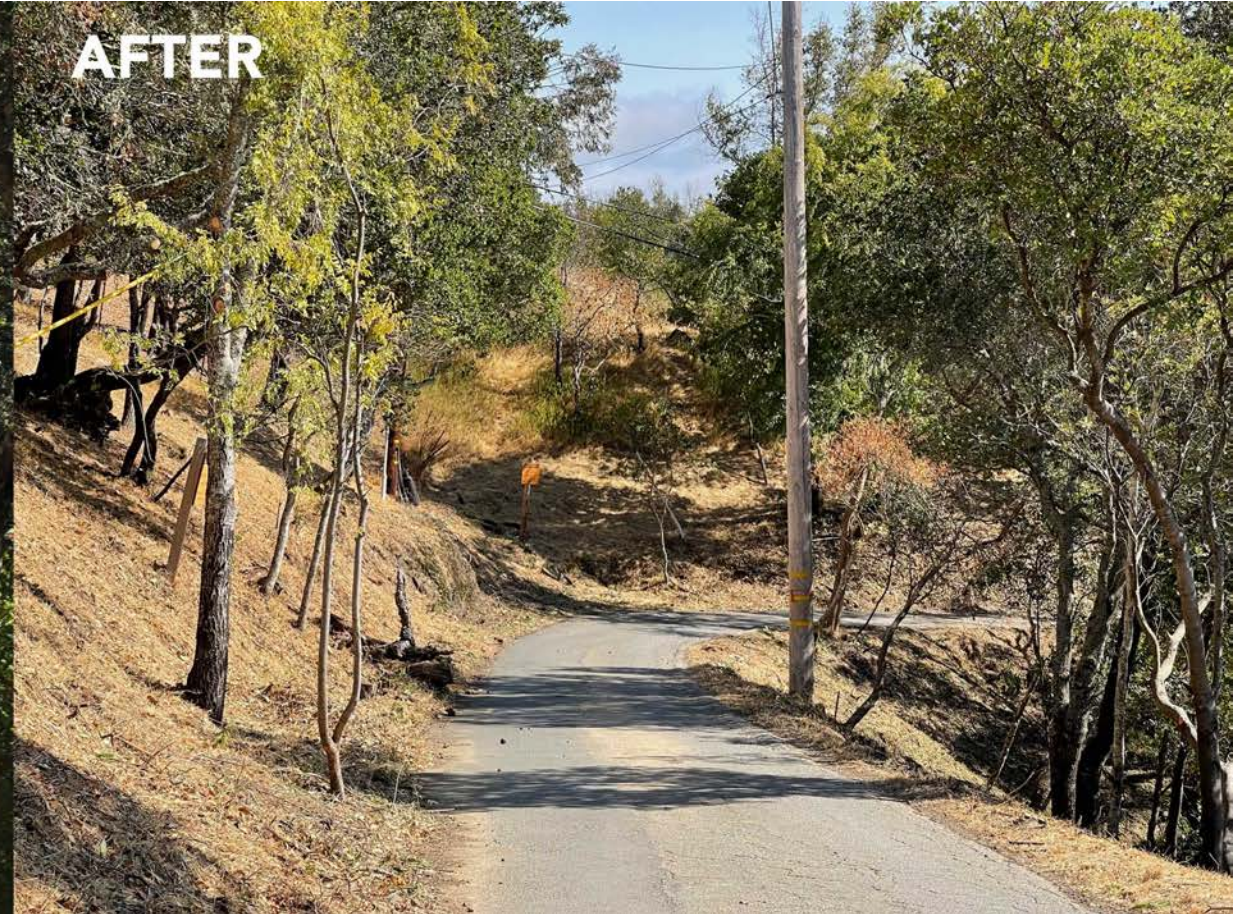
# Evacuation Route Clearing



**BEFORE**



**AFTER**





# Zonehaven



https://app.zonehaven.com/app/zone?lat=37.9254629950442,-122.573634559433&zoom=11.529089765631388&data=22fd4d3797b556b6c20676fd2af58f90185531bab1d65149ecd618a6ee117a

Prepare Simulate Train Admin

**US-CA-XMR-COR-E007**  
NORMAL

Evacuation Pre Plan

**Population** 937 1,561  
**Vehicles** 628 1,256  
**Area** 377 acres  
**Structures** 723

GENERAL INFO EVACUATION DETAILS

**Summary** Edit  
Chapman Park

**Description** Edit  
This zone is located to the South of Tamalpais Drive and Meadowsweet Drive, and East of Camino Alto and Corte Madera Avenue.

**Special Considerations** Edit  
No Data Available

**Jurisdictional Responsibilities** Edit  
Central Marin Fire Department  
Central Marin PD

**Zone Approval Status** Edit  
Published

2021-06-28 11:20:51 (PST) | Terms | Feedback

11:20 AM 6/28/2021

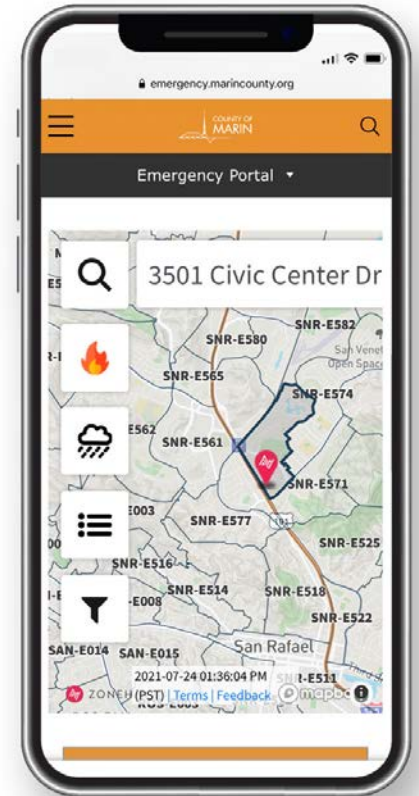




Photo: Alan Dep, Marin Independent Journal  
Lassen Fire, September 2021, San Rafael, California

- Ingress/egress risk assessment
- App development: Fire risk analysis to help prioritize projects
- Roadway terrain and condition
- Traffic patterns
- Number of cars
- Pinch points
- Sync traffic preemption devices (i.e. green lights in a certain direction)
- Demographics of community (such as access and functional needs)

# Goat Grazing



# Shaded Fuel Breaks





## Thank You

Mark Brown, Executive Officer  
Anne Crealock, Planning & Program Mgr  
Marin Wildfire Prevention Authority

[www.marinwildfire.org](http://www.marinwildfire.org)

415-539-6972

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## East Bay Wildfire Prevention JPA

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From: **Michael Pigoni** <[MPigoni@ci.el-cerrito.ca.us](mailto:MPigoni@ci.el-cerrito.ca.us)>  
Date: Fri, Feb 4, 2022 at 9:04 AM  
Subject: East Bay Wildfire Prevention JPA  
To: Bill Hansell <[bhansell@kensingtonfire.org](mailto:bhansell@kensingtonfire.org)>

Good morning, Bill,

I am sure that you are looking forward to meeting #3 this afternoon to create the East Bay Wildfire Prevention JPA, I thought I would share the thoughts and concerns that the County Chiefs have on this effort and the reason that they are not supporting these efforts as a group at this point. These are based on the 10 talking points or goals that the consultants and Jon Kaufman listed as the benefits for creating the JPA. Please feel free to share these with Larry or as you see fit.

- 1. Coordinated Regional Vegetation Management and Firebreaks** (Technically “fuel breaks”): Individual fire agencies are best suited to carry out such planning through existing structures such as the Hills Emergency Forum and County Chiefs that are tailored to the local needs. Creating a new layer of governance will not solve anything. Further, the fuel breaks the JPA group envisions are almost exclusively on East Bay Regional Park property which would best be addressed via enforcement by existing fire agencies and fire department to fire department coordination.
- 2. Grant Procurement:** It is unclear to the County Chiefs how a new agency with no staff and no budget will be better suited to apply for grants. The success of agencies without a budget or staff applying for and executing large grants is not good and typically will require the hiring of (many) consultants and endless handholding from Cal Fire.
- 3. Coordination of Planning Processes and Documents:** The JPA would not have the legal authority to adopt codes and the political realities each agency faces makes it highly unlikely they would have the votes to adopt these global codes, thus we end up with a new organization which exists to develop model codes with no authority or means of enforcing.
- 4. Consistent Regional Data Collection and Analysis:** It is unclear where the expertise will come from to provide analysis of the fire threat within each of the agency’s jurisdictions. County Chiefs take issue with their assertion that the local fire agencies lack an understanding of where the fire threat exists in their area.
- 5. Comprehensive and Regionally Targeted Education and Information for Private Property Owners:** Cal Fire provides excellent defensible space and home hardening resources on-line and in print. Most agencies also have their own material and public education programs in place along with their vegetation management program. It is not clear what region-specific materials are needed and even how these documents would materially differ from the Cal Fire examples. Defensible space is defensible space.

6. **Regionally Consistent Ordinances for Local Adoption:** As with #3 above, the political reality of what elected officials will vote for varies from jurisdiction to jurisdiction and the proposed JPA is unlikely to produce proposals which are progressive. A far more pragmatic goal is for the County Chiefs to hold a fire code update meeting to review proposed local ordinances as they work through the 2023 adoption code cycle this year.
  
7. **Enforcement:** Enforcement is limited to the fire code official or their designee. In Contra Costa County, that is the municipal fire departments and the Fire Protection Districts. The County Chiefs see no benefit in having a JPA coordinate local enforcement activities. As with the grant applications, there is no means proposed for the staff/funding for this function.
  
8. **Subsidies and Grants for Activities on Private Land:** The Diablo FireSafe Council has been carrying out this function for years. The proposed JPA would be creating a competing entity.
  
9. **Sharing of Technology and Assets:** There is no value in creating a new entity to encourage fire agencies to share resources. The fire service is already accustomed to sharing resources/equipment when needed. This is already a functioning system for all parties and a long track record of success that does not need another group to control... "do not try and fix what is not broken".
  
10. **Negotiation of Reduced-Price Services:** This is a pipe dream. Fuel mitigation in the Bay Area is expensive and buying more of the service does not reduce the unit cost. We have seen this is the vegetation abatement projects we do every year.

The County Chiefs feel these efforts are being spear headed by Oakland Hills (Claremont Canyon) residents that have struggle (as have we) to get fuel breaks on land owned by East Bay Rgional Parks. Their efforts suggest a JPA will secure a constant funding stream, yet no one has identified a potential funding source. It is believed that in the absence of any funding, each City/District/County will be asked to fund the hiring of staff to then pursue grants.

Furthermore, these efforts (not the JPA) seems similar to the Regional Priority Plans (RPPs) that are coming out of the Alameda and Contra Costa County Resource Conservation District armed with CCI money from the Coastal Conservancy, which is tied to the Department of Conservation, and are adding yet another layer for "planning" not project implementation.

Personally, I feel that we would be better served by using our existing organizations and authority to increase fire safety in our region as well as increase efforts to procure grants. Chase is also going to be an asset for this with his knowledge and contacts with Cal Fire players to assist in fire prevention. Kensington's biggest hurdle is that most of areas that need attention are private property or owned by other districts.

Respectfully,

Michael Pigoni  
Fire Chief  
El Cerrito / Kensington Fire Department  
(510) 812-4503