

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

Date of Meeting: February 12, 2014
Time of Meeting: 7:00 p.m.
Place of Meeting: Kensington Community Center
59 Arlington Avenue, Kensington, CA 94707

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

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

7:00 p.m.

CALL TO ORDER

Directors: Helmut Blaszczyk, Joe de Ville, Nina Harmon, Janice Kosel, and Larry Nagel

1. **ADOPTION OF CONSENT ITEMS.** Items 3, 4, 5, 6 & 7
All matters listed with the notation "CC" are consent items, which are considered to be routine by the Board of Directors and will be enacted by one motion. The Board of Directors has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are on file in the Fire Protection District Administrative Office at 217 Arlington Avenue and are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, that item will be removed from the list of consent items and considered separately on the agenda. PLEASE NOTE: Public review copy of the agenda packet is available at the Directors' table at the Board meetings.
2. **ORAL COMMUNICATIONS.** (This place on the agenda is reserved for comments and inquiries from citizens and Board members concerning matters that do not otherwise appear on the agenda. Speakers shall be requested to provide their names and addresses prior to giving public comments or making inquiries.)
- CC 3. **APPROVAL OF THE MINUTES.** Approval of the minutes of the regular meeting of January 8, 2014 (APPROVE)
- CC 4. **APPROVAL OF MONTHLY A/P VOUCHER - TRANSMITTAL #8 (APPROVE)**
- CC 5. **APPROVAL OF MONTHLY FINANCIAL REPORT.** December 2013/January 2014 (APPROVE)
- CC 6. **APPROVAL OF MONTHLY INCIDENT ACTIVITY REPORT.** December 2013 (APPROVE)
- CC 7. **APPROVAL OF MONTHLY INCIDENT ACTIVITY REPORT.** January 2014 (APPROVE)
8. **PRESIDENT'S REPORT**
 - a. Audit Questions/Replacement Pages

9. FIRE CHIEF'S REPORT

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

NEW BUSINESS

10. Mid-Year Budget Review and Budget Revision - Finance Committee (ACTION)

11. BOARD REPORTS

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

- a. Finance Committee (Kosel/Blaschczyk): Minutes of May 29, 2013 Committee Minutes
- b. Public Safety Building (de Ville/Harmon)
- c. Education (Kosel)
- d. Contra Costa County/California Special Districts Assoc. (Nagel): Report on January 27, 2014 meeting
- e. Diablo Fire Safe Council/Interface (Staff)

ADJOURNMENT. The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, March 12, 2014 at 7:00 p.m. at the Kensington Community Center, 59 Arlington Avenue, Kensington, CA 94707.

The deadline for agenda items to be included in the Board packet for the next regular meeting of 3/12/14 is Wednesday, 2/26/14 by 1:00 p.m. The deadline for agenda-related materials to be included in the Board packet is Wednesday, 3/5/14 by 1:00 p.m., Fire Protection District Administration Office, 217 Arlington Ave., Kensington.

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

CONSENT CALENDAR

MINUTES OF THE JANUARY 8, 2014 MEETING OF THE BOARD OF DIRECTORS
OF THE KENSINGTON FIRE PROTECTION DISTRICT

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

CALL TO ORDER:

President Kosel called the meeting to order at 7:00 p.m. and noted that all Directors were present.

APPROVAL OF CONSENT ITEMS:

President Kosel called for the approval of the consent calendar (items 3, 4, 5 & 6) consisting of approval of the minutes of the December 11, 2013 meeting, approval of the monthly transmittal #7, approval of the monthly November/December financial report and approval of the November incident activity report. Director Nagel made a motion to accept the consent calendar items as presented. Director Blaschczyk seconded the motion.

AYES: Blaschzyk, de Ville, Harmon, Kosel, Nagel
NOES: None
ABSTAIN: None

ORAL COMMUNICATIONS:

President Kosel presented outgoing President de Ville with flowers in appreciation of his leadership in 2013.

Resident John Stein asked for an update on the employee appreciation dinner. Chief Maples said the three dinners (one for each shift of 11 people) that was catered by Picante went well and shared thank you emails with the audience. Director Harmon stated the budget was \$2,500, not the \$3,500 Stein reported at another meeting. Navellier reported that the total cost was approximately \$1,600. In answer to Stein's question, Maples said the Board members were welcome to attend the dinners but none did. Stein also asked if the KFPD Board of Directors was subject to the Brown Act. Kosel responded that all members of the Board are subject to the Brown Act and all Directors have training from the California Special Districts Association in that subject which is a requirement for KFPD's designation as a District of Distinction.

PRESIDENT'S REPORT:

Kosel reported that all Committee assignments will stay the same as the previous year save for removing Director Harmon from the CSDA assignment. Kosel noted that changes could always be made later in the year if desired.

CHIEF'S REPORT:

Chief Maples reported that there was a gas fire dryer on Barrett Avenue last month. The dryer filter had not been cleaned and it is an example of how basic maintenance around the home can prevent fires. The District has published dryer fire prevention in *The Fire Plug* previously and will run an article again this spring.

Maples reported that the Department has already received its reimbursement for response to the Rim Fire. Usually the larger the fire, the longer it takes to get reimbursed. This was a very fast turnaround for the State considering the Department had two engine companies at the fire for 14 days plus a Battalion Chief for 14 days.

NEW BUSINESS:

Review of FY12-13 Financial Statements and Independent Auditor's Review: Kosel noted that the financial reports are completely "clean" – no complaints or suggestions for improvements in the handling of financial matters (see page 23). She also noted the pages 16 and 17 that refer to the PERS Trust for the retirees benefits which would not show in most other district's financials. Page 3 shows that KFPD's property taxes decreased by 1.18% during the fiscal year as compared to the previous year. However, during the current fiscal

year, the District has received 104% of its budgeted property taxes. Kosel reported that the Finance Committee had recommended staying with the current auditor largely due to the user friendly report they generate after comparing to other proposals/reports they had solicited. If the Board members do not agree, the Finance Committee would like to hear their feedback. The Board members agreed by consensus to continue with the same auditor for another year.

Director Nagel asked why the program expenses had decreased by \$95,000 (page 3). Also, on page 7 Nagel noted that Note 3 under the GAAP adjustment appears to be an incorrect note reference. Navellier will research both questions and report back at the next meeting. Director Nagel made a motion to adopt the audit as presented subject to the clarification of the note # under GAAP adjustment on page 7. Director Harmon seconded the motion.

AYES: Blaschzyk, de Ville, Harmon, Kosel, Nagel
NOES: None
ABSTAIN: None

BOARD REPORTS:

Finance Committee: The next meeting of the Finance Committee will take place on January 21, 2014 at 4:00 p.m. at the Public Safety Building. The February Board meeting will include the mid-year budget review.

CSDA: The next chapter meeting will be held on January 27, 2014 at 10:00 a.m. KFPD will be receiving its award for reaccreditation as a District of Distinction and also a Certificate of Transparency from CSDA. Navellier will send out a reminder to all Board members.

Water System Improvements: A letter from EBMUD to resident Anthony Knight was included. EBMUD's response explains they are responsible for providing drinkable water only to the community. Knight wrote a private letter to Director Katz as a fact finding mission. Katz then responded and copied the District. Knight is concerned with the amount of funds that KFPD is spending on water systems. He believes EBMUD should provide enough water to fight fires and tax money given to KFPD should not be spent on another agency. He also wants to know what EBMUD's capital replacement policy is. Knight believes Katz mishandled the situation.

Correspondence: Three thank you notes were included in the packet.

ADJOURNMENT: The meeting was adjourned at 7:30 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the regular Board meeting of the Kensington Fire Protection District on February 12, 2014.

Attest:

Larry Nagel, Board Secretary

TRANSMITTAL - APPROVAL

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

		KENSINGTON FPD		PY/CY:		
		TRANSMITTAL - APPROVAL		BATCH #:	2170	
		Invoices		DATE:	2/7/2014	
				LOCATION #:	13	
				FILENAME:	KENSINGTON	
00982	Delta Dental	2/1/2014	BE000718754 Feb dental	7840	1061	1,189.07
1169	CalPERS	1/15/2014	014204699 Feb med	7840	1061	7,486.51
01406	KFPD	02/07/14	Reimburse revolving fund	7840	2490	13,657.15
01634	Vision Service Plan	01/21/14	00102770001 Feb vision	7840	1061	330.22
07894	Bushwacker	01/12/14	6831 wildland interface	7840	2490	1,610.00
02120	City of El Cerrito	02/01/14	Feb fire protection	7840	2328	192,128.09
TOTAL						216,401.04

Kensington FPD Approval

Date: 2/7/14
Handwritten Signature
Date: 2/7/14

February 7, 2014

Attachment to Transmittal 0214

Kensington Fire Protection District Revolving Fund 01406

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

INVOICE DATE	DESCRIPTION	AMOUNT
1/5/2014	Office Depot - office supplies	48.90
1/9/2014	Nextel - telephone	64.60
1/5/2014	PG&E - gas	225.38
1/5/2014	PG&E - electric	1,431.08
1/5/2014	AT&T - telephone	346.97
1/7/2014	Pagepoint - website update	28.12
1/7/2014	Reimburse de Ville - meeting	15.88
1/16/2014	Payroll processing	52.40
1/17/2014	Payroll - 1/1-1/15/14	2,537.48
1/17/2014	Withholding payroll taxes 1/1- 1/15/14	1,096.99
1/13/2014	Mechanics - staff appreciation, ofc. Exp.	1,537.52
1/20/2014	Russell - Nov/Dec accounting	325.00
2/2/2014	Payroll processing	52.40
2/3/2014	Payroll - 1/16-1/31/14	2,494.23
2/3/2014	Withholding payroll taxes 1/16- 1/31/14	995.63
1/24/2014	Alliance Graphics - FF t-shirts	616.75
1/20/2014	Pagepoint - website update	21.00
1/26/2014	Mighetto - ballasts, lamps P/S bldg	761.79
1/22/2014	Comcast - internet	80.70
2/1/2014	Allways Green - janitorial	105.00
2/10/2014	ICMA deferred comp Jan	713.33
1/29/2014	Terminix - pest control	106.00
	Total	13,657.15

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

Kensington Fire Protection District
Balance Sheet
As of January 13, 2014

	Jan 13, 14
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
KFPD Revolving Acct - Gen Fund	8,628.32
General Fund	1,671,019.96
Special Tax Fund	132,643.40
Capital Fund	-189,977.23
Total Checking/Savings	1,622,514.45
Accounts Receivable	
Accounts Receivable	1,223.60
Advance on Taxes	1,412,058.43
Advance on Supplemental Taxes	30,716.14
Total Accounts Receivable	1,443,998.17
Other Current Assets	
Prepaid Services - EC	1,180,417.18
Prepaid CERBT - Retiree Trust	1,062,749.02
Investments	
Capital Replacement Funds	1,167,332.00
Fire Protect. Contract Reserves	2,365,475.00
Investments - Other	-821,434.11
Total Investments	2,711,372.89
Total Other Current Assets	4,954,539.09
Total Current Assets	8,021,051.71
Fixed Assets	
Equipment	1,056,930.12
Accumulated Depreciation-Equip	-626,703.00
Land	5,800.00
Building and Improvements	1,997,306.30
Accumulated Depreciation - Bldg	-684,659.00
Current Capital Outlay	
Airpacks	15,561.45
Total Current Capital Outlay	15,561.45
Total Fixed Assets	1,764,235.87
Other Assets	
Suspense	465.42
Total Other Assets	465.42
TOTAL ASSETS	9,785,753.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Due to Other - Issued by CCC	8,841.14
Total Accounts Payable	8,841.14
Other Current Liabilities	
El Cerrito Service Contract Pay	1,180,417.18
Wages & PR Taxes Payable	1,239.00
Total Other Current Liabilities	1,181,656.18
Total Current Liabilities	1,190,497.32
Total Liabilities	1,190,497.32

Kensington Fire Protection District
Balance Sheet
As of January 13, 2014

	<u>Jan 13, 14</u>
Equity	
Fund Equity - General	3,325,448.26
Fund Equity - Capital Projects	548,373.00
Fund Equity - Special Revenue	17,789.00
Fund Equity - Gen Fixed Asset	1,321,009.00
Fund Equity	1,535,196.38
Net Income	1,847,440.04
Total Equity	<u>8,595,255.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,785,753.00</u></u>

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

July 1, 2013 through January 13, 2014

	Jul 1, '13 - Jan 13, 14	Jul 1, '12 - Jan 13, 13	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	2,925,607.33	2,777,770.14	147,837.19	5.3%
Special Taxes	200,428.40	200,395.20	33.20	0.0%
Other Tax Income	148.12	14,154.04	-14,005.92	-99.0%
Lease Agreement	15,757.00	15,298.00	459.00	3.0%
Interest Income	1,916.82	2,396.31	-479.49	-20.0%
Salary Reimbursement Agreement	24,327.52	23,306.22	1,021.30	4.4%
Miscellaneous Income	14,266.11	0.00	14,266.11	100.0%
Total Income	3,182,451.30	3,033,319.91	149,131.39	4.9%
Expense				
OUTSIDE PROFESSIONAL SERVICES				
LAFCO Fees	1,760.39	1,541.07	219.32	14.2%
Contra Costa County Expenses	2,684.15	2,577.53	106.62	4.1%
EI Cerrito Contract Fee	1,180,416.98	1,182,737.34	-2,320.36	-0.2%
Water System Improvements	0.00	280,000.00	-280,000.00	-100.0%
Fire Abatement Contract	865.00	2,550.00	-1,685.00	-66.1%
Risk Management Insurance	10,601.00	10,200.00	401.00	3.9%
Professional Fees				
Accounting	1,608.75	1,413.75	195.00	13.8%
Actuarial Valuation	2,500.00	0.00	2,500.00	100.0%
Audit	12,000.00	7,000.00	5,000.00	71.4%
Legal Fees	1,536.30	1,273.78	262.52	20.6%
Total Professional Fees	17,645.05	9,687.53	7,957.52	82.1%
Wildland Vegetation Mgmt	3,710.00	5,390.00	-1,680.00	-31.2%
Total OUTSIDE PROFESSIONAL SER...	1,217,682.57	1,494,683.47	-277,000.90	-18.5%
RETIREE MEDICAL BENEFITS				
PERS Medical	29,904.60	32,126.64	-2,222.04	-6.9%
Delta Dental	3,826.65	3,596.25	230.40	6.4%
Vision Care	1,044.15	980.00	64.15	6.6%
Total RETIREE MEDICAL BENEFITS	34,775.40	36,702.89	-1,927.49	-5.3%
COMMUNITY SERVICE ACTIVITIES				
Public Education	4,261.48	3,827.11	434.37	11.4%
Comm. Pharmaceutical Drop-Off	238.14	707.54	-469.40	-66.3%
Vial of Life Program	114.27	5.46	108.81	1,992.9%
Open Houses	287.48	304.60	-17.12	-5.6%
Total COMMUNITY SERVICE ACTIVITI...	4,901.37	4,844.71	56.66	1.2%
DISTRICT ACTIVITIES				
Firefighter's Apparel	0.00	822.15	-822.15	-100.0%
Firefighters' Expenses	0.00	4,977.72	-4,977.72	-100.0%
Professional Development	3,723.38	0.00	3,723.38	100.0%
Building Maintenance				
Janitorial Service	717.55	597.96	119.59	20.0%
Medical Waste Disposal	1,311.61	4,043.45	-2,731.84	-67.6%
Building alarm	100.00	100.00	0.00	0.0%
Gardening service	1,330.00	480.00	850.00	177.1%
Miscellaneous Maint.	7,508.59	6,262.72	1,245.87	19.9%
Total Building Maintenance	10,967.75	11,484.13	-516.38	-4.5%
Building Utilities/Service				
Garbage	621.24	275.56	345.68	125.5%
Gas and Electric	3,732.21	4,230.89	-498.68	-11.8%
Water/Sewer	726.52	1,051.33	-324.81	-30.9%
Total Building Utilities/Service	5,079.97	5,557.78	-477.81	-8.6%
Memberships				
Office	5,519.00	4,626.00	893.00	19.3%
Office				
Office Expense	416.79	102.83	313.96	305.3%
Office Supplies	262.25	575.22	-312.97	-54.4%
Telephone	3,011.03	2,631.85	379.18	14.4%
Total Office	3,690.07	3,309.90	380.17	11.5%
Total DISTRICT ACTIVITIES	28,980.17	30,777.68	-1,797.51	-5.8%
Staff				
Wages	37,552.50	36,816.00	736.50	2.0%
Overtime Wages	216.59	557.52	-340.93	-61.2%
Medical/dental ins compensation	3,600.00	3,180.00	420.00	13.2%
Retirement Contribution	1,877.59	1,840.80	36.79	2.0%
Payroll Taxes	2,985.76	2,859.15	126.61	4.4%
Workers Compensation/Life Ins	1,738.61	1,316.30	422.31	32.1%
Payroll Processing	700.70	676.58	24.12	3.6%
Total Staff	48,671.75	47,246.35	1,425.40	3.0%
Contingency				
General	0.00	3,160.61	-3,160.61	-100.0%
Total Contingency	0.00	3,160.61	-3,160.61	-100.0%
Total Expense	1,335,011.26	1,617,415.71	-282,404.45	-17.5%
Net Ordinary Income	1,847,440.04	1,415,904.20	431,535.84	30.5%

Kensington Fire Protection District
Revenue & Expense Prev Year Comparison
 July 1, 2013 through January 13, 2014

	Jul 1, '13 - Jan 13, 14	Jul 1, '12 - Jan 13, 13	\$ Change	% Change
Other Income/Expense				
Other Income			0.00	0.0%
Transfers In - Capital	2,455.00	2,455.00		
Transfers In - General	1,218.21	1,385.40	-167.19	-12.1%
Total Other Income	3,673.21	3,840.40	-167.19	-4.4%
Other Expense			-167.19	-12.1%
Transfers Out - Capital	1,218.21	1,385.40		
Transfers Out - General	2,455.00	2,455.00	0.00	0.0%
Total Other Expense	3,673.21	3,840.40	-167.19	-4.4%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u>1,847,440.04</u>	<u>1,415,904.20</u>	<u>431,535.84</u>	<u>30.5%</u>

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

July through December 2013

	Jul - Dec 13	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	2,925,607.33	2,765,000.00	160,607.33	105.8%
Special Taxes	200,428.40	200,395.00	33.40	100.0%
Other Tax Income	148.12	0.00	148.12	100.0%
Lease Agreement	15,757.00	15,757.00	0.00	100.0%
Interest Income	1,916.82	2,000.00	-83.18	95.8%
Salary Reimbursement Agreement	24,327.52	24,327.48	0.04	100.0%
Miscellaneous Income	14,266.11	0.00	14,266.11	100.0%
Total Income	3,182,451.30	3,007,479.48	174,971.82	105.8%
Expense				
OUTSIDE PROFESSIONAL SERVICES				
LAFCO Fees	1,760.39	1,620.00	140.39	108.7%
Contra Costa County Expenses	2,684.15	2,703.00	-18.85	99.3%
EJ Cerrito Contract Fee	1,180,416.98	1,180,417.02	-0.04	100.0%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Fire Abatement Contract	865.00	8,000.00	-7,135.00	10.8%
Risk Management Insurance	10,601.00	10,600.00	1.00	100.0%
Professional Fees				
Accounting	1,608.75	2,250.00	-641.25	71.5%
Actuarial Valuation	2,500.00	3,500.00	-1,000.00	71.4%
State Mandated Claims Consult	0.00	0.00	0.00	0.0%
Audit	12,000.00	12,000.00	0.00	100.0%
Legal Fees	1,536.30	15,000.00	-13,463.70	10.2%
Total Professional Fees	17,645.05	32,750.00	-15,104.95	53.9%
Wildland Vegetation Mgmt	3,710.00	5,000.00	-1,290.00	74.2%
Total OUTSIDE PROFESSIONAL SER...	1,217,682.57	1,251,090.02	-33,407.45	97.3%
RETIREE MEDICAL BENEFITS				
PERS Medical	29,904.60	25,632.48	4,272.12	116.7%
Delta Dental	3,279.98	3,280.02	-0.04	100.0%
Vision Care	894.98	895.02	-0.04	100.0%
Total RETIREE MEDICAL BENEFITS	34,079.56	29,807.52	4,272.04	114.3%
COMMUNITY SERVICE ACTIVITIES				
Public Education	4,101.48	6,499.98	-2,398.50	63.1%
Comm. Pharmaceutical Drop-Off	238.14	1,500.00	-1,261.86	15.9%
Vial of Life Program	114.27	150.00	-35.73	76.2%
CERT Emergency Kits	0.00	0.00	0.00	0.0%
Open Houses	287.48	1,000.00	-712.52	28.7%
Community Shredder	0.00	0.00	0.00	0.0%
Total COMMUNITY SERVICE ACTIVITI...	4,741.37	9,149.98	-4,408.61	51.8%
DISTRICT ACTIVITIES				
Firefighter's Apparel	0.00	800.00	-800.00	0.0%
Firefighters' Expenses	0.00	3,000.00	-3,000.00	0.0%
Engine Rescue Equipment	0.00	3,000.00	-3,000.00	0.0%
Staff Appreciation	0.00	0.00	0.00	0.0%
Professional Development	3,213.80	3,250.00	-36.20	98.9%
Building Maintenance				
Janitorial Service	624.66	750.00	-125.34	83.3%
Medical Waste Disposal	1,096.31	3,615.00	-2,518.69	30.3%
Building alarm	100.00	100.00	0.00	100.0%
Gardening service	360.00	750.00	-390.00	48.0%
Miscellaneous Maint.	7,358.87	6,000.00	1,358.87	122.6%
Total Building Maintenance	9,539.84	11,215.00	-1,675.16	85.1%
Building Utilities/Service				
Garbage	284.96	295.00	-10.04	96.6%
Gas and Electric	3,732.21	3,499.98	232.23	106.6%
Water/Sewer	726.52	1,050.00	-323.48	69.2%
Total Building Utilities/Service	4,743.69	4,844.98	-101.29	97.9%
Election	0.00	0.00	0.00	0.0%
Memberships	5,519.00	5,500.00	19.00	100.3%
Office				
Office Expense	377.33	1,750.02	-1,372.69	21.6%
Office Supplies	262.25	1,249.98	-987.73	21.0%
Telephone	2,930.33	2,897.52	32.81	101.1%
Total Office	3,569.91	5,897.52	-2,327.61	60.5%
Total DISTRICT ACTIVITIES	26,586.24	37,507.50	-10,921.26	70.9%
Staff				
Wages	37,552.50	37,552.50	0.00	100.0%
Overtime Wages	216.59	1,300.02	-1,083.43	16.7%
Vacation Wages	0.00	0.00	0.00	0.0%
Medical/dental ins compensation	3,600.00	3,600.00	0.00	100.0%
Retirement Contribution	1,877.59	1,877.52	0.07	100.0%
Payroll Taxes	2,985.76	3,207.00	-221.24	93.1%
Workers Compensation/Life Ins	1,738.61	1,500.00	238.61	115.9%
Payroll Processing	648.30	705.00	-56.70	92.0%
Total Staff	48,619.35	49,742.04	-1,122.69	97.7%

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

July through December 2013

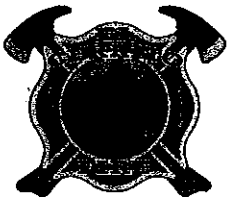
	Jul - Dec 13	Budget	\$ Over Budget	% of Budget
Contingency				
General	0.00	25,000.00	-25,000.00	0.0%
Contingency - Other	0.00	0.00	0.00	0.0%
Total Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	1,331,709.09	1,402,297.06	-70,587.97	95.0%
Net Ordinary Income	1,850,742.21	1,605,182.42	245,559.79	115.3%
Other Income/Expense				
Other Income				
Transfers In - General	1,218.21			
Total Other Income	1,218.21			
Other Expense				
Transfers Out - Capital	1,218.21			
Total Other Expense	1,218.21			
Net Other Income	0.00			
Net Income	1,850,742.21	1,605,182.42	245,559.79	115.3%

**Kensington Fire Protection District
Budget vs. Actual FY13-14
July 2013 through June 2014**

	Jul '13 - Jun 14	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	2,925,807.33	2,765,000.00	160,807.33	105.8%
Special Taxes	200,428.40	200,395.00	33.40	100.0%
Other Tax Income	148.12	33,000.00	-32,851.88	0.4%
Lease Agreement	31,514.00	31,514.00	0.00	100.0%
Interest Income	1,916.82	8,000.00	-6,083.18	24.0%
Salary Reimbursement Agreement	24,327.52	48,655.00	-24,327.48	50.0%
Grant Revenue	0.00	340,403.00	-340,403.00	0.0%
Miscellaneous Income	14,266.11	0.00	14,266.11	100.0%
Total Income	3,198,208.30	3,426,967.00	-228,758.70	93.3%
Expense				
OUTSIDE PROFESSIONAL SERVICES				
LAFCO Fees	1,760.39	1,620.00	140.39	108.7%
Contra Costa County Expenses	2,694.15	32,835.00	-29,950.85	8.2%
Ei Cerrito Contract Fee	1,180,416.98	2,380,834.00	-1,180,417.02	50.0%
Water System Improvements	0.00	20,000.00	-20,000.00	0.0%
Fire Abatement Contract	865.00	8,000.00	-7,135.00	10.8%
Risk Management Insurance	10,601.00	10,600.00	1.00	100.0%
Professional Fees				
Accounting	1,933.75	4,500.00	-2,566.25	43.0%
Actuarial Valuation	2,500.00	3,500.00	-1,000.00	71.4%
State Mandated Claims Consult	0.00	0.00	0.00	0.0%
Audit	12,000.00	12,000.00	0.00	100.0%
Legal Fees	1,536.30	30,000.00	-28,463.70	5.1%
Total Professional Fees	17,970.05	50,000.00	-32,029.95	35.9%
Wildland Vegetation Mgmt	3,710.00	10,000.00	-6,290.00	37.1%
Total OUTSIDE PROFESSIONAL SERVICES	1,218,007.57	2,493,689.00	-1,275,681.43	48.8%
RETIREE MEDICAL BENEFITS				
PERS Medical	29,804.60	51,265.00	-21,360.40	58.3%
Delta Dental	3,826.65	6,560.00	-2,733.35	58.3%
Vision Care	1,044.15	1,790.00	-745.85	58.3%
Total RETIREE MEDICAL BENEFITS	34,775.40	59,615.00	-24,839.60	58.3%
COMMUNITY SERVICE ACTIVITIES				
Public Education	4,289.60	13,000.00	-8,710.40	33.0%
Comm. Pharmaceutical Drop-Off	238.14	3,000.00	-2,761.86	7.9%
Vial of Life Program	114.27	250.00	-135.73	45.7%
CERT Emergency Kits	0.00	3,800.00	-3,800.00	0.0%
Open Houses	287.48	1,000.00	-712.52	28.7%
Community Shredder	0.00	1,000.00	-1,000.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	4,929.49	21,250.00	-16,320.51	23.2%
DISTRICT ACTIVITIES				
Firefighter's Apparel	0.00	1,600.00	-1,600.00	0.0%
Firefighter's Expenses	0.00	5,000.00	-5,000.00	0.0%
Engine Rescue Equipment	0.00	6,000.00	-6,000.00	0.0%
Staff Appreciation	1,487.10	2,500.00	-1,012.90	59.5%
Professional Development	3,123.38	5,500.00	-2,376.62	56.8%
Building Maintenance				
Janitorial Service	717.55	1,500.00	-782.45	47.8%
Medical Waste Disposal	1,311.61	7,230.00	-5,918.39	18.1%
Building alarm	100.00	2,000.00	-1,900.00	5.0%
Gardening service	1,330.00	1,500.00	-170.00	88.7%
Miscellaneous Maint.	7,508.59	12,000.00	-4,491.41	62.6%
Total Building Maintenance	10,967.75	24,230.00	-13,262.25	45.3%
Building Utilities/Service				
Garbage	621.24	885.00	-263.76	70.2%
Gas and Electric	4,580.44	7,000.00	-2,439.56	65.1%
Water/Sewer	726.52	1,500.00	-773.48	48.4%
Total Building Utilities/Service	5,908.20	9,385.00	-3,476.80	63.0%
Election	0.00	0.00	0.00	0.0%
Memberships	5,519.00	6,000.00	-481.00	92.0%
Office				
Office Expense	483.09	3,500.00	-3,016.91	13.8%
Office Supplies	311.15	2,500.00	-2,188.85	12.4%
Telephone	3,422.60	5,795.00	-2,372.40	59.1%
Total Office	4,216.84	11,795.00	-7,578.16	35.8%
Total DISTRICT ACTIVITIES	31,222.27	72,010.00	-40,787.73	43.4%
Staff				
Wages	43,819.12	75,105.00	-31,285.88	58.3%
Overtime Wages	270.74	2,800.00	-2,329.26	10.4%
Vacation Wages	0.00	1,650.00	-1,650.00	0.0%
Medical/dental Ins compensation	4,200.00	7,200.00	-3,000.00	58.3%
Retirement Contribution	2,190.92	3,755.00	-1,564.08	58.3%
Payroll Taxes	3,589.32	6,745.00	-3,155.68	53.2%
Workers Compensation/Life Ins	1,738.61	1,500.00	238.61	115.9%
Payroll Processing	700.70	1,355.00	-654.30	51.7%
Total Staff	58,509.41	99,910.00	-43,400.59	58.6%
Contingency				
General	0.00	25,000.00	-25,000.00	0.0%
Contingency - Other	0.00	0.00	0.00	0.0%
Total Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	1,345,444.14	2,771,474.00	-1,426,029.86	48.5%
Net Ordinary Income	1,852,764.16	655,493.00	1,197,271.16	282.7%
Other Income/Expense				
Other Income				
Transfers In - Capital	2,455.00			
Transfers In - General	1,218.21			
Total Other Income	3,673.21			

**Kensington Fire Protection District
 Budget vs. Actual FY13-14
 July 2013 through June 2014**

	Jul '13 - Jun 14	Budget	\$ Over Budget	% of Budget
Other Expense				
Transfers Out - Capital	1,218.21			
Transfers Out - General	2,455.00			
Total Other Expense	3,673.21			
Net Other Income	0.00			
Net Income	1,852,764.16	655,493.00	1,197,271.16	282.7%



EL CERRITO FIRE DEPARTMENT

Memorandum

January 1, 2014

TO: Kensington Fire Protection District Board Members

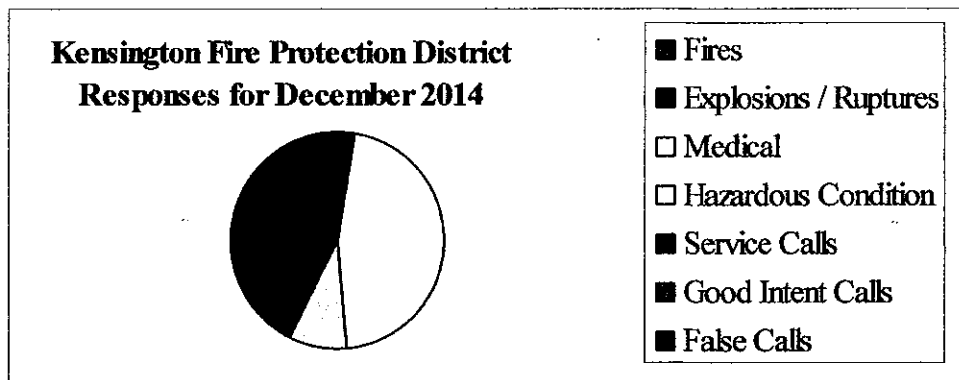
FROM: Laurence Carr, Battalion Chief

RE: Incident Activity Reports for the Month of December 2014

There were 35 incidents that occurred during the month of December in the community of Kensington. Please see the attached "Incident Log" for the dates and times, locations and incident type for the calls that the Fire Department responded to this past month. Total calls for E65 was 53 in all districts.

The chart below is broken down into NFIRS Incident Types. The following is a list of the response types, the number of responses for each type and the percentage of the total calls for each type.

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentages</u>
Fires	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	0	0.00%
Explosions / Ruptures	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	1	2.86%
Medical	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	16	45.71%
Hazardous Condition	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	3	8.57%
Service Calls	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	10	28.57%
Good Intent Calls	<i>(Cancelled En Route, Wrong Location)</i>	2	5.71%
False Calls	<i>(Wrong Company/Unit Dispatched)</i>	3	8.57%
Totals		35	100.00%



Kensington Fire Protection District Response Log for December 2013

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	1302695	02-Dec-13 11:52:51	248 COLUMBIA AVE	Kensington	E72	321
2	1302697	02-Dec-13 12:08:29	58 EUREKA AVE	Kensington	E65	321
3	1302699	02-Dec-13 15:23:19	1 LAWSON DR	Kensington	E65	323
4	1302714	03-Dec-13 08:46:28	32 KERR AVE	Kensington	E72	444
5	1302724	04-Dec-13 08:09:54	26 ARDMORE DR	Kensington	E65	321
6	1302749	06-Dec-13 15:53:23	149 PURDUE AVE	Kensington	E72	550
7	1302758	07-Dec-13 12:33:03	161 ARDMORE DR	Kensington	E65	700
8	1302765	08-Dec-13 14:54:59	74 NORWOOD AVE	Kensington	E65	321
9	1302767	08-Dec-13 17:29:08	200 KENYON AVE	Kensington	E65	550
10	1302768	08-Dec-13 21:30:15	90 RINCON DR	Kensington	E65	321
11	1302776	09-Dec-13 20:27:25	262 CAMBRIDGE AVE	Kensington	E65	553
12	1302786	10-Dec-13 18:35:45	224 LAKE DR	Kensington	E65	554
13	1302797	11-Dec-13 21:43:34	224 LAKE DR	Kensington	E65	700
14	1302815	13-Dec-13 21:28:19	141 SAINT ALBANS DR	Kensington	E65	531
15	1302821	14-Dec-13 09:02:23	BERKELEY PARK BLVD	Kensington	E65	522
16	1302826	14-Dec-13 19:42:41	217 ARLINGTON AVE	Kensington	E65	321
17	1302843	17-Dec-13 08:08:26	16 EDWIN DR	Kensington	E65	522
18	1302864	19-Dec-13 18:11:04	215 AMHERST AVE	Kensington	E65	321
19	1302867	20-Dec-13 09:19:06	301 RUGBY AVE	Kensington	E65	321
20	1302873	20-Dec-13 22:53:00	719 COVENTRY DR	Kensington	E65	550
21	1302876	21-Dec-13 10:13:34	523 COVENTRY DR	Kensington	E65	251
22	1302879	21-Dec-13 15:22:16	299 ARLINGTON AVE	Kensington	E65	611M
23	1302882	21-Dec-13 17:40:44	58 LENOX DR	Kensington	E65	321
24	1302884	21-Dec-13 22:14:39	209 YALE AVE	Kensington	E65	321
25	1302889	22-Dec-13 20:31:19	252 PURDUE AVE	Kensington	E65	520
26	1302909	24-Dec-13 14:20:18	59 NORWOOD AVE	Kensington	E65	321
27	1302912	25-Dec-13 09:14:48	130 NORWOOD CT	Kensington	E65	550
28	1302913	25-Dec-13 13:31:08	31 ANSON WAY	Kensington	E65	744
29	1302919	26-Dec-13 10:20:28	101 COLUSA AVE	Kensington	E71	321
30	1302923	26-Dec-13 20:44:10	2 KENILWORTH CT	Kensington	E65	321

31	1302926	27-Dec-13 03:42:34	418 BERKELEY PARK BLVD	Kensington	E65	400
32	1302928	27-Dec-13 19:48:42	40 COWPER AVE	Kensington	E65	445
33	1302931	28-Dec-13 04:39:37	38 ARDMORE DR	Kensington	E65	321
34	1302932	28-Dec-13 08:30:11	138 LAWSON DR	Kensington	E65	321
35	1302945	29-Dec-13 20:55:41	216 YALE AVE	Kensington	E65	651

* See Attached Table for Incident Type Explanations

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

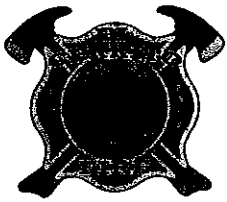
Kensington Fire Protection District Engine 65 Response Log for December 2013

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	1302693	02-Dec-13 09:08:24	7505 TERRACE DR	El Cerrito	E65	321
2	1302697	02-Dec-13 12:08:29	58 EUREKA AVE	Kensington	E65	321
3	1302699	02-Dec-13 15:23:19	1 LAWSON DR	Kensington	E65	323
4	1302712	03-Dec-13 08:10:06	7927 TERRACE DR	El Cerrito	E65	321
5	1302715	03-Dec-13 09:02:45	10203 SAN PABLO AVE	El Cerrito	E65	733
6	1302719	03-Dec-13 13:44:05	1021 NAVELLIER ST	El Cerrito	E65	118
7	1302723	04-Dec-13 06:19:00	9895 SAN PABLO AVE	El Cerrito	E65	118
8	1302724	04-Dec-13 08:09:54	26 ARDMORE DR	Kensington	E65	321
9	1302728	04-Dec-13 15:12:27	1549 ARLINGTON BLVD	El Cerrito	E65	554
10	1302734	05-Dec-13 10:50:21	1571 REGENCY CT	El Cerrito	E65	745
11	1302735	05-Dec-13 11:20:30	1000 EL CERRITO PLZ	El Cerrito	E65	321
12	1302743	05-Dec-13 23:47:33	1081 LENEVE PL	El Cerrito	E65	550
13	1302747	06-Dec-13 09:09:57	10203 SAN PABLO AVE	El Cerrito	E65	733
14	1302750	06-Dec-13 17:37:51	10511 SAN PABLO AVE	Richmond	E65	251
15	1302756	07-Dec-13 11:20:35	2610 FRANCISCO WAY	El Cerrito	E65	311
16	1302758	07-Dec-13 12:33:03	161 ARDMORE DR	Kensington	E65	700
17	1302762	07-Dec-13 22:04:56	7735 CURRY AVE	El Cerrito	E65	381
18	1302765	08-Dec-13 14:54:59	74 NORWOOD AVE	Kensington	E65	321
19	1302767	08-Dec-13 17:29:08	200 KENYON AVE	Kensington	E65	550
20	1302768	08-Dec-13 21:30:15	90 RINCON DR	Kensington	E65	321
21	1302776	09-Dec-13 20:27:25	262 CAMBRIDGE AVE	Kensington	E65	553
22	1302782	10-Dec-13 15:22:20	7525 FAIRMOUNT AVE	El Cerrito	E65	321
23	1302786	10-Dec-13 18:35:45	224 LAKE DR	Kensington	E65	554
24	1302790	11-Dec-13 09:03:07	S 37TH ST	Richmond	E65	321
25	1302792	11-Dec-13 12:20:43	229 COLUSA AVE	El Cerrito	E65	321
26	1302797	11-Dec-13 21:43:34	224 LAKE DR	Kensington	E65	700
27	1302799	11-Dec-13 22:57:17	1081 LENEVE PL	El Cerrito	E65	321
28	1302800	12-Dec-13 08:15:17	10203 SAN PABLO AVE	El Cerrito	E65	733
29	1302804	12-Dec-13 17:03:22	8413 BUCKINGHAM DR	El Cerrito	E65	321
30	1302812	13-Dec-13 15:31:44	POTRERO AVE	El Cerrito	E65	322

31	1302815	13-Dec-13 21:28:19	141 SAINT ALBANS DR	Kensington	E65	531
32	1302821	14-Dec-13 09:02:23	BERKELEY PARK BLVD	Kensington	E65	522
33	1302826	14-Dec-13 19:42:41	217 ARLINGTON AVE	Kensington	E65	321
34	1302830	15-Dec-13 10:30:43	10203 SAN PABLO AVE	El Cerrito	E65	321
35	1302843	17-Dec-13 08:08:26	16 EDWIN DR	Kensington	E65	522
36	1302844	17-Dec-13 08:54:06	300 SAN CARLOS AVE	El Cerrito	E65	321
37	1302864	19-Dec-13 18:11:04	215 AMHERST AVE	Kensington	E65	321
38	1302866	20-Dec-13 00:13:49	638 KEARNEY ST	El Cerrito	E65	160
39	1302867	20-Dec-13 09:19:06	301 RUGBY AVE	Kensington	E65	321
40	1302873	20-Dec-13 22:53:00	719 COVENTRY DR	Kensington	E65	550
41	1302876	21-Dec-13 10:13:34	523 COVENTRY DR	Kensington	E65	251
42	1302882	21-Dec-13 17:40:44	58 LENOX DR	Kensington	E65	321
43	1302884	21-Dec-13 22:14:39	209 YALE AVE	Kensington	E65	321
44	1302889	22-Dec-13 20:31:19	252 PURDUE AVE	Kensington	E65	520
45	1302898	23-Dec-13 19:12:12	7720 EUREKA AVE	El Cerrito	E65	321
46	1302909	24-Dec-13 14:20:18	59 NORWOOD AVE	Kensington	E65	321
47	1302912	25-Dec-13 09:14:48	130 NORWOOD CT	Kensington	E65	550
48	1302913	25-Dec-13 13:31:08	31 ANSON WAY	Kensington	E65	744
49	1302923	26-Dec-13 20:44:10	2 KENILWORTH CT	Kensington	E65	321
50	1302926	27-Dec-13 03:42:34	418 BERKELEY PARK BLVD	Kensington	E65	400
51	1302928	27-Dec-13 19:48:42	40 COWPER AVE	Kensington	E65	445
52	1302931	28-Dec-13 04:39:37	38 ARDMORE DR	Kensington	E65	321
53	1302932	28-Dec-13 08:30:11	138 LAWSON DR	Kensington	E65	321
54	1302938	28-Dec-13 19:50:57	6699 FAIRMOUNT AVE	El Cerrito	E65	321
55	1302945	29-Dec-13 20:55:41	216 YALE AVE	Kensington	E65	651
56	1302948	30-Dec-13 09:55:37	2704 DEL MONTE ST	El Cerrito	E65	321
57	1302958	31-Dec-13 11:40:58	10203 SAN PABLO AVE	El Cerrito	E65	733

* See Attached Table for Incident Type Explanations

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



EL CERRITO FIRE DEPARTMENT

Memorandum

February 1, 2014

TO: Kensington Fire Protection District Board Members

FROM: Laurence Carr, Battalion Chief

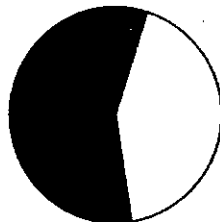
RE: Incident Activity Reports for the Month of January 2014

There were 19 incidents that occurred during the month of January in the community of Kensington. Please see the attached "Incident Log" for the dates and times, locations and incident type for the calls that the Fire Department responded to this past month. Total calls for E65 was 35 in all districts.

The chart below is broken down into NFIRS Incident Types. The following is a list of the response types, the number of responses for each type and the percentage of the total calls for each type.

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentages</u>
Fires	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	1	5.26%
Explosions / Ruptures	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
Medical	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	8	42.11%
Hazardous Condition	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	0	0.00%
Service Calls	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	6	31.58%
Good Intent Calls	<i>(Cancelled En Route, Wrong Location)</i>	2	10.53%
False Calls	<i>(Wrong Company/Unit Dispatched)</i>	2	10.53%
Totals		19	100.00%

**Kensington Fire Protection District
Responses for January 2014**



- Fires
- Explosions / Ruptures
- Medical
- Hazardous Condition
- Service Calls
- Good Intent Calls
- False Calls

Kensington Fire Protection District Response Log for January 2014

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	1400035	05-Jan-14 08:21:20	216 YALE AVE	Kensington	E65	733
2	1400040	05-Jan-14 19:26:06	HIGHLAND BLVD	Kensington	E65	651
3	1400051	06-Jan-14 23:15:18	1621 OAK VIEW AVE	Kensington	E65	321
4	1400061	08-Jan-14 12:26:23	82 NORWOOD AVE	Kensington	E65	522
5	1400088	12-Jan-14 10:18:38	52 ARLINGTON AVE	Kensington	E65	321
6	1400102	14-Jan-14 07:41:00	29 WESTMINSTER AVE	Kensington	E65	743
7	1400111	15-Jan-14 04:36:06	216 LAKE DR	Kensington	E65	321
8	1400112	15-Jan-14 05:30:58	38 HIGHGATE AVE	Kensington	E65	321
9	1400120	16-Jan-14 06:20:59	130 NORWOOD CT	Kensington	E65	553
10	1400125	16-Jan-14 17:06:54	384 COVENTRY DR	Kensington	E65	500
11	1400126	16-Jan-14 17:59:58	19 FRANCISCAN WAY	Kensington	E65	321
12	1400135	17-Jan-14 08:00:43	130 NORWOOD CT	Kensington	E65	321
13	1400145	17-Jan-14 22:12:06	239 CAMBRIDGE AVE	Kensington	E65	554
14	1400148	18-Jan-14 08:00:49	130 NORWOOD CT	Kensington	E65	321
15	1400165	20-Jan-14 17:42:18	1656 OCEAN VIEW AVE	Kensington	E65	651
16	1400202	25-Jan-14 10:03:00	91 FRANCISCAN WAY	Kensington	E65	142
17	1400205	26-Jan-14 08:00:48	LAKE DR	Kensington	E65	551
18	1400228	28-Jan-14 10:36:51	8 Eagle Hill RD	Kensington	E65	522
19	1400241	29-Jan-14 12:52:09	1 LAWSON DR	Kensington	E65	321

* See Attached Table for Incident Type Explanations

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

Kensington Fire Protection District Engine 65 Response Log for January 2014

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	1400035	05-Jan-14 08:21:20	216 YALE AVE	Kensington	E65	733
2	1400036	05-Jan-14 11:08:36	180	Richmond	E65	600
3	1400039	05-Jan-14 15:02:38	10203 SAN PABLO AVE	El Cerrito	E65	745
4	1400040	05-Jan-14 19:26:06	HIGHLAND BLVD	Kensington	E65	651
5	1400051	06-Jan-14 23:15:18	1621 OAK VIEW AVE	Kensington	E65	321
6	1400054	07-Jan-14 11:15:12	521 VILLAGE DR	El Cerrito	E65	600
7	1400058	07-Jan-14 23:25:10	945 CONTRA COSTA DR	El Cerrito	E65	311
8	1400061	08-Jan-14 12:26:23	82 NORWOOD AVE	Kensington	E65	522
9	1400088	12-Jan-14 10:18:38	52 ARLINGTON AVE	Kensington	E65	321
10	1400098	13-Jan-14 11:27:05	1441 ARLINGTON BLVD	El Cerrito	E65	321
11	1400102	14-Jan-14 07:41:00	29 WESTMINSTER AVE	Kensington	E65	743
12	1400105	14-Jan-14 09:26:27	249 BEHRENS ST	El Cerrito	E65	651
13	1400106	14-Jan-14 09:38:33	225 EL CERRITO PLZ	El Cerrito	E65	321
14	1400111	15-Jan-14 04:36:06	216 LAKE DR	Kensington	E65	321
15	1400112	15-Jan-14 05:30:58	38 HIGHGATE AVE	Kensington	E65	321
16	1400120	16-Jan-14 06:20:59	130 NORWOOD CT	Kensington	E65	553
17	1400125	16-Jan-14 17:06:54	384 COVENTRY DR	Kensington	E65	500
18	1400126	16-Jan-14 17:59:58	19 FRANCISCAN WAY	Kensington	E65	321
19	1400133	17-Jan-14 07:04:52	7555 LEVISTON AVE	El Cerrito	E65	553
20	1400135	17-Jan-14 08:00:43	130 NORWOOD CT	Kensington	E65	321
21	1400145	17-Jan-14 22:12:06	239 CAMBRIDGE AVE	Kensington	E65	554
22	1400148	18-Jan-14 08:00:49	130 NORWOOD CT	Kensington	E65	321
23	1400153	18-Jan-14 11:47:20	920 LIBERTY ST	El Cerrito	E65	111
24	1400157	19-Jan-14 10:46:29	ARLINGTON AVE	Kensington	E65	322
25	1400165	20-Jan-14 17:42:18	1656 OCEAN VIEW AVE	Kensington	E65	651
26	1400171	21-Jan-14 08:13:57	920 CONTRA COSTA DR	El Cerrito	E65	111
27	1400175	21-Jan-14 15:19:22	7465 CURRY AVE	El Cerrito	E65	444
28	1400188	23-Jan-14 08:07:43	10810 SAN PABLO AVE	El Cerrito	E65	745
29	1400202	25-Jan-14 10:03:00	91 FRANCISCAN WAY	Kensington	E65	142
30	1400205	26-Jan-14 08:00:48	LAKE DR	Kensington	E65	551

31	1400208	26-Jan-14 09:34:26	6903 STOCKTON AVE	El Cerrito	E65	553
32	1400219	27-Jan-14 10:00:20	1925 GANGES AVE	El Cerrito	E65	321
33	1400228	28-Jan-14 10:36:51	8 Eagle Hill RD	Kensington	E65	522
34	1400239	29-Jan-14 08:49:48	MOESER LANE	El Cerrito	E65	322
35	1400241	29-Jan-14 12:52:09	1 LAWSON DR	Kensington	E65	321

* See Attached Table for Incident Type Explanations

Type Series

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

PRESIDENT/CHIEF REPORTS

Kensington Fire Protection District

Net Change in Program Expenses for Years Ending 6/30/13 and 6/30/12

	<u>6/30/2013</u>	<u>6/30/2012</u>	<u>Net Change</u>
City of El Cerrito Service Contract	2,365,475	2,260,942	104,533
Retiree Health Insurance	56,035	69,707	-13,672
Firefighter's Apparel/Expenses	6,437	5,215	1,222
Insurance	10,200	9,835	365
Office Wages/Related Expenses	91,999	92,050	-51
County Property Tax Admin/Fees	31,082	31,409	-327
Wildland Vegetation Management	8,697	9,345	-648
Water System Improvements	237,734	420,000	-182,266
Fire Abatement Contract	2,550		2,550
LAFCO	1,541	1,177	364
Professional Development	1,587	4,353	-2,766
Outside Professional Service Fees	17,305	24,045	-6,740
Public Education	6,829	10,033	-3,204
Office Equipment/Supplies	2,975	4,850	-1,875
Building Utilities/Services	34,106	33,889	217
Memberships	5,126	4,807	319
Community Service Activities	2,274	10,242	-7,968
Staff Appreciation	1,590	811	779
Contingency	3,161		3,161
Miscellaneous	384		384
Depreciation	124,165	114,535	9,630
Total Program Expenses	3,011,252	3,107,245	-95,993

KENSINGTON FIRE PROTECTION DISTRICT
STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Special Revenue Fund	Capital Project Fund	Total	GAAP Adjustment (Note 4)	Statement of Net Assets
ASSET						
Cash and investments	\$ 2,897,967	\$ 16,210	\$ 974,904	\$ 3,889,081	\$ -	\$ 3,889,081
Receivables:						
Supplemental taxes	22,811			22,811	-	22,811
Accounts receivable- KPPCSD	-			-	-	-
Interest receivables	1,234		590	1,824	-	1,824
Prepaid Expenses	1,309			1,309	-	1,309
Reimbursements and other	13,487			13,487	-	13,487
Net OPEB assets	1,092,898			1,092,898	-	1,092,898
Capital assets:						
Land	-	-	-	-	5,800	5,800
Buildings and improvements, net	-	-	-	-	1,312,647	1,312,647
Equipment and furniture, net	-	-	-	-	241,603	241,603
Rolling stock, net	-	-	-	-	188,625	188,625
Total assets	<u>\$ 4,029,706</u>	<u>\$ 16,210</u>	<u>\$ 975,494</u>	<u>\$ 5,021,410</u>	<u>\$ 1,748,675</u>	<u>\$ 6,770,085</u>
LIABILITIES						
Accounts payable and other accruals	\$ 17,660	\$ -	\$ 2	\$ 17,662	\$ -	\$ 17,662
Wages payable	4,607	-	-	4,607	-	4,607
Total liabilities	<u>22,267</u>	<u>-</u>	<u>2</u>	<u>22,269</u>	<u>-</u>	<u>22,269</u>
FUND BALANCES						
Nonspendable	\$ 1,092,898	\$ -	\$ -	\$ 1,092,898	\$ -	\$ -
Restricted	-	-	-	-	-	-
Committed	-	-	969,877	969,877	-	-
Assigned	2,365,475	-	-	2,365,475	1,748,675	-
Unassigned	549,066	16,210	5,615	570,891	-	-
Total fund balances	<u>4,007,439</u>	<u>16,210</u>	<u>975,492</u>	<u>4,999,141</u>	<u>1,748,675</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 4,029,706</u>	<u>\$ 16,210</u>	<u>\$ 975,494</u>	<u>\$ 5,021,410</u>		
Net assets:						
Invested in capital assets					1,748,675	1,748,675
Restricted					2,062,775	2,062,775
Unrestricted					2,936,366	2,936,366
Total net assets					<u>\$ 6,747,816</u>	<u>\$ 6,747,816</u>

The accompanying notes are an integral part of the financial statements.

KENSINGTON FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT
OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Special Revenue Fund	Capital Project Fund	Total	Adjustment (Note 5)	Statement of Activities
EXPENDITURES/EXPENSES						
Current expenditures/expenses:						
Public safety:						
City of El Cerrito service contract	\$ 2,365,475	\$ -	\$ -	\$ 2,365,475	\$ -	\$ 2,365,475
Retiree health insurance	56,035	-	-	56,035	-	56,035
Firefighters' apparel/expenses	6,437	-	-	6,437	-	6,437
Insurance	10,200	-	-	10,200	-	10,200
Office wages and related expenses	91,999	-	-	91,999	-	91,999
County property tax administration/fees	28,886	2,186	10	31,082	-	31,082
Wildland vegetation management	8,697	-	-	8,697	-	8,697
Water system improvement	237,734	-	-	237,734	-	237,734
Fire abatement contract	2,550	-	-	2,550	-	2,550
LAFCO	1,541	-	-	1,541	-	1,541
Professional development	1,587	-	-	1,587	-	1,587
Outside professional service fees	17,305	-	-	17,305	-	17,305
Public education	6,829	-	-	6,829	-	6,829
Office equipment and supplies	2,975	-	-	2,975	-	2,975
Building utilities/services	34,106	-	-	34,106	-	34,106
Memberships	5,126	-	-	5,126	-	5,126
Community service activities	2,274	-	-	2,274	-	2,274
Staff Appreciation	1,590	-	-	1,590	-	1,590
Contingency	3,161	-	-	3,161	-	3,161
Miscellaneous	384	-	-	384	-	384
Depreciation	-	-	-	-	124,165	124,165
Total current expenditures/expenses	2,884,891	2,186	10	2,887,087	124,165	3,011,252
Capital outlay:						
Equipment and furniture	152,091	-	-	152,091	(152,091)	-
Buildings and improvements	-	-	-	-	-	-
Total capital outlay	152,091	-	-	152,091	(152,091)	-
Total expenditures/expenses	3,036,982	2,186	10	3,039,178	(27,926)	3,011,252
GENERAL REVENUES						
Property taxes	2,766,585	-	-	2,766,585	-	2,766,585
Special taxes	-	200,395	-	200,395	-	200,395
Other taxes	33,315	-	-	33,315	-	33,315
Other revenue	-	-	-	-	-	-
Rental income	30,596	-	-	30,596	-	30,596
Other income	101,591	-	-	101,591	-	101,591
Salary reimbursement income	46,612	-	-	46,612	-	46,612
Investment income	19,712	-	2,511	22,223	-	22,223
Total revenues	2,998,411	200,395	2,511	3,201,317	-	3,201,317
Excess (deficiency) of revenues over (under) expenditures before extraordinary item:	(38,571)	198,209	2,501	162,139	27,926	190,065
Extraordinary item-Construction performance surety bond gain	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures after extraordinary item:	(38,571)	198,209	2,501	162,139	27,926	190,065
Other financing sources (uses):						
Transfers in	202,612	-	193,455	396,067	-	396,067
Transfers out	(193,455)	(200,000)	(2,612)	(396,067)	-	(396,067)
Total other financing sources (uses)	9,157	(200,000)	190,843	-	-	-
Change in net assets	(29,414)	(1,791)	193,344	162,139	27,926	190,065
Fund balances/net assets, beginning of year	4,036,853	18,001	782,148	4,837,002	1,720,749	6,557,751
Fund balances/net assets, end of year	\$ 4,007,439	\$ 16,210	\$ 975,492	\$ 4,999,141	\$ 1,748,675	\$ 6,747,816

The accompanying notes are an integral part of the financial statements.

**KENSINGTON FIRE PROTECTION DISTRICT
MEMORANDUM**

February 2014

TO: President and Board Members, Kensington Fire Protection District

FROM: Lance J. Maples, Fire Chief

SUBJECT: **Fire Chief's Report**

2013 CERT Update

In 2013, the El Cerrito/Kensington CERT Program continued its steady growth in several different areas. First, we continued the development of our relationships with the Kensington Amateur Radio Operators/El Cerrito Ham Operators (KARO/ECHO) Group, Kensington Public Safety Council (KPSC) and our West County CERT neighbors in San Pablo and Richmond. We once again partnered with the West County neighbors to produce spring and fall final exercises along with a refresher drill. Moreover, we hosted several advanced classes that included Incident Command System Level 100, Preparedness for People with Disabilities and P.G. &E. Safety Training. These partnerships allows us to produce a high quality training experience for the students while sharing in the cost to produce such training.

Second, the community participation in the El Cerrito/Kensington CERT Program continued to grow with 87 participants and 21 graduates of the 20-hour CERT course. In addition, we had 16 graduates of the November Boot Camp which is a condensed version of the CERT Program delivered in a one-day format for those who are unable to attend the full class. Additionally, we had several participants from West County complete training at the CERT refresher drill which is designed to refresh and test the skills of past CERT graduates. This training received overwhelming approval and we plan to schedule an additional refresher drill in 2013.

Third, the CERT Program completed the master map of the 17 CERT areas in El Cerrito and Kensington. In addition, we identified the number of residences in each of the areas that allows for better coordination. In 2014 we plan to create maps for each of the areas that will be used by coordinators for area coordination and CERT responders in the event of a disaster response.

Lastly, the Program made large strides with the Area Coordination Program. After meeting with all 17 CERT areas in 2012, we began holding regular coordinators meetings. Meetings were held in January, April and September which allowed coordinators to network and exchange ideas. Coordinators began working on mapping projects, community outreach articles and other projects to grow and support the CERT Program. In addition, CERT Coordinators staffed community outreach booths at the Kensington Property Owners Association meeting, El Cerrito July 4th celebration and Tri-City Safety Day. The CERT Program is looking forward to another busy year in 2014 as we continue to present classes, provide drills, organize our CERT participants and expand the partnerships in order to strive to do the greatest good for the greatest

number of citizens as they make every effort to become a self-sufficient community in the event of a major disaster.

2013 Training Update

In 2013, the Training Division enjoyed another productive and cooperative year in several program areas that included, continued efforts in compliance training, expanding the partnership with California Fire Fighter Joint Apprenticeship Committee (CFFJAC) and the completion of performance evolution standards in personal safety, engine company operations, truck company operations and wildland operations. In addition, there were several classes conducted for firefighter safety, hazard awareness, emergency operations and emergency medical training for both Emergency Medical Technicians (EMT) and advanced medical training and certification for Paramedics. Additionally, we continued the cooperative training agreement with all fire agencies in West Contra Costa County under the West Contra Costa County Training Consortium by which El Cerrito personnel train a minimum of quarterly with personnel from the Richmond Fire Department, Contra Costa County Fire Protection District, Pinole Fire Department, Chevron Fire Department and Rodeo-Hercules Fire Protection District. In 2013, West Contra Costa County training was expanded to include Advanced Life Support training for ECFD paramedics.

We completed our eighth year working with the online training company, TargetSolutions, which assists in compliance training with the Injury, Illness & Prevention Program (IIPP), City of El Cerrito policy review, Contra Costa County Operational Area policy review and didactic training prior to field training. In 2013, members of the El Cerrito Fire Department completed a record 1,043 hours of online training that included annual hazardous materials refresher training, wildland refresher training, basic & advanced medical training, driver safety training, firefighter safety training and operational training. At the conclusion of 2013, El Cerrito Fire Department personnel had completed almost 6,000 online training courses/activities. In 2013, they began to track department member's credentials such as paramedic, emergency medical technician, CPR instructor & provider, advanced cardiac life support (ACLS), pediatric advanced life support (PALS) and assessment & treatment of trauma (ATT) certifications.

In 2013, the Department continued its agreement with the California Fire Fighter Joint Apprenticeship Committee (CFFJAC) which is a joint labor and management training program at the state level. Currently, we have six of our line personnel enrolled in the CFFJAC Program who will complete between 2,000 and 4,000 hours of training in order to earn journey level status in their perspective rank, in accordance with program guidelines. Based on program guidelines these training hours generate State apprenticeship funds which are then held and then used to pay for online training through TargetSolutions, annual maintenance of the Fireblast Fire Training Simulator, advanced life support training and other training materials.

In 2013, 150 performance evolutions were completed for personal safety, engine company operations, truck company operations and wildland operations. Training evolutions were conducted throughout the year. The Standards Committee which is comprised of labor and management personnel met in January 2013 to review current standards, approve the program for

the year and recommend new training in wildland, truck operations, rapid intervention, search & rescue, technical rescue and firefighter safety as they move into 2014 and beyond.

Training was also conducted in the following areas this year:

- Operational Training (Performance Evolutions & Quarterly Truck Training)
- Multi-Company Training with Richmond, County, Chevron, Pinole & Rodeo-Hercules
- Annual West County Multi-Causality Incident Training
- Wildland Training for Annual Refresher, Standards and Trail Familiarization
- Quarterly EMS Training for Basic and Advanced
- Advanced Life Support Mandated Certification Training in cardiac and pediatrics
- Quarterly Driver Safety and Operator Training
- Quarterly Rescue Systems I (RS I) Training
- Auto Extrication & Technical Rescue Training
- Quarterly Safety Training, Facility Tours and Pre-Planning
- NFPA 1404 Air Management Training
- New hire and probationary firefighter training for three new firefighters

In addition to the 1,043 hours of online training, El Cerrito Firefighters recorded 12,510 hours of training in an array of training categories that included 690 hours of emergency medical training and 1,004 hours of physical fitness training which once again demonstrates their dedication and commitment to serving our communities.

As we look ahead to 2014, we will continue to build on previous years' training in order to plan for another year of well-rounded, dynamic training that will include the following additions to increase firefighter safety and operational aptitude:

- Trauma certification training for paramedics
- Rapid Intervention Crew (RIC) training
- Large Area Search (LAS) training
- Joint operations training with Albany Fire Department
- Accountability training to increase firefighter safety
- Communications training for East Bay Regional Communications System (EBRCS)
- Train/BART familiarization and response training
- Advanced training with Chevron Fire Department
- Automatic Cardiac Compression Device (ACCD) training (grant awarded)
- Extensive truck training for new aerial (grant awarded)s and electrical safety training with P.G. & E.

Moreover, we look to expand our training partnerships with West Contra Costa County agencies including Chevron and East Bay Regional Parks District with classroom training, field training and advanced training which will include new hire training in Texas funded by Chevron. In 2014 we will open a new regional training facility in West Contra Costa County that will allow ECFD personnel to receive an array of training with a multitude of agencies. Lastly, one very big goal for 2014 will be for the Training Division to complete a written one year training plan which will allow us to better plan and facilitate training in 2014 and beyond.

NEW BUSINESS

Kensington Fire Protection District
Revenue & Expense Budget vs. Actual

July through December 2013

	Jul - Dec 13	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	2,925,607.33	2,765,000.00	160,607.33	105.8%
Special Taxes	200,428.40	200,395.00	33.40	100.0%
Other Tax Income	148.12	0.00	148.12	100.0%
Lease Agreement	15,757.00	15,757.00	0.00	95.8%
Interest Income	1,916.82	2,000.00	-83.18	100.0%
Salary Reimbursement Agreement	24,327.52	24,327.48	0.04	100.0%
Miscellaneous Income	14,266.11	0.00	14,266.11	100.0%
Total Income	3,182,451.30	3,007,479.48	174,971.82	105.8%
Expense				
OUTSIDE PROFESSIONAL SERVICES				
LAFCO Fees	1,760.39	1,620.00	140.39	108.7%
Contra Costa County Expenses	2,684.15	2,703.00	-18.85	99.3%
El Cerrito Contract Fee	1,180,416.98	1,180,417.02	-0.04	100.0%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Fire Abatement Contract	865.00	8,000.00	-7,135.00	10.8%
Risk Management Insurance	10,601.00	10,600.00	1.00	100.0%
Professional Fees				
Accounting	1,608.75	2,250.00	-641.25	71.5%
Actuarial Valuation	2,500.00	3,500.00	-1,000.00	71.4%
State Mandated Claims Consult	0.00	0.00	0.00	0.0%
Audit	12,000.00	12,000.00	0.00	100.0%
Legal Fees	1,536.30	15,000.00	-13,463.70	10.2%
Total Professional Fees	17,645.05	32,750.00	-15,104.95	53.9%
Wildland Vegetation Mgmt	3,710.00	5,000.00	-1,290.00	74.2%
Total OUTSIDE PROFESSIONAL SER...	1,217,682.57	1,251,090.02	-33,407.45	97.3%
RETIREE MEDICAL BENEFITS				
PERS Medical	29,904.60	25,632.48	4,272.12	116.7%
Delta Dental	3,279.98	3,280.02	-0.04	100.0%
Vision Care	894.98	895.02	-0.04	100.0%
Total RETIREE MEDICAL BENEFITS	34,079.56	29,807.52	4,272.04	114.3%
COMMUNITY SERVICE ACTIVITIES				
Public Education	4,101.48	6,499.98	-2,398.50	63.1%
Comm. Pharmaceutical Drop-Off	238.14	1,500.00	-1,261.86	15.9%
Vial of Life Program	114.27	150.00	-35.73	76.2%
CERT Emergency Kits	0.00	0.00	0.00	0.0%
Open Houses	287.48	1,000.00	-712.52	28.7%
Community Shredder	0.00	0.00	0.00	0.0%
Total COMMUNITY SERVICE ACTIVITI...	4,741.37	9,149.98	-4,408.61	51.8%
DISTRICT ACTIVITIES				
Firefighter's Apparel	0.00	800.00	-800.00	0.0%
Firefighters' Expenses	0.00	3,000.00	-3,000.00	0.0%
Engine Rescue Equipment	0.00	3,000.00	-3,000.00	0.0%
Staff Appreciation	0.00	0.00	0.00	0.0%
Professional Development	3,213.80	3,250.00	-36.20	98.9%
Building Maintenance				
Janitorial Service	624.66	750.00	-125.34	83.3%
Medical Waste Disposal	1,096.31	3,615.00	-2,518.69	30.3%
Building alarm	100.00	100.00	0.00	100.0%
Gardening service	360.00	750.00	-390.00	48.0%
Miscellaneous Maint.	7,358.87	6,000.00	1,358.87	122.6%
Total Building Maintenance	9,539.84	11,215.00	-1,675.16	85.1%
Building Utilities/Service				
Garbage	284.96	295.00	-10.04	96.6%
Gas and Electric	3,732.21	3,499.98	232.23	106.6%
Water/Sewer	726.52	1,050.00	-323.48	69.2%
Total Building Utilities/Service	4,743.69	4,844.98	-101.29	97.9%
Election	0.00	0.00	0.00	0.0%
Memberships	5,519.00	5,500.00	19.00	100.3%
Office				
Office Expense	377.33	1,750.02	-1,372.69	21.6%
Office Supplies	262.25	1,249.98	-987.73	21.0%
Telephone	2,930.33	2,897.52	32.81	101.1%
Total Office	3,569.91	5,897.52	-2,327.61	60.5%
Total DISTRICT ACTIVITIES	26,586.24	37,507.50	-10,921.26	70.9%
Staff				
Wages	37,552.50	37,552.50	0.00	100.0%
Overtime Wages	216.59	1,300.02	-1,083.43	16.7%
Vacation Wages	0.00	0.00	0.00	0.0%
Medical/dental ins compensation	3,600.00	3,600.00	0.00	100.0%
Retirement Contribution	1,877.59	1,877.52	0.07	100.0%
Payroll Taxes	2,985.76	3,207.00	-221.24	93.1%
Workers Compensation/Life Ins	1,738.61	1,500.00	238.61	115.9%
Payroll Processing	648.30	705.00	-56.70	92.0%
Total Staff	48,619.35	49,742.04	-1,122.69	97.7%

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

July through December 2013

	Jul - Dec 13	Budget	\$ Over Budget	% of Budget
Contingency				
General	0.00	25,000.00	-25,000.00	0.0%
Contingency - Other	0.00	0.00	0.00	0.0%
Total Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	1,331,709.09	1,402,297.06	-70,587.97	95.0%
Net Ordinary Income	1,850,742.21	1,605,182.42	245,559.79	115.3%
Other Income/Expense				
Other Income				
Transfers In - General	1,218.21			
Total Other Income	1,218.21			
Other Expense	1,218.21			
Transfers Out - Capital	1,218.21			
Total Other Expense	1,218.21			
Net Other Income	0.00			
Net Income	1,850,742.21	1,605,182.42	245,559.79	115.3%

February 7, 2014

To: KFPD Board Members

AGENDA ITEM 10

Fr: Brenda Navellier
KFPD Manager

Re: Finance Committee – Mid Year Budget Review and Revision

Attached is a revised budget dated February 12, 2014 with schedules attached, and also our adopted budget dated September 11, 2013 for comparison.

There are no changes on the first page. All changes take place at the bottom of the second page based on actual audited numbers that we now have as compared to the estimated actual that was adopted in September. The biggest effect is the correct booking of the State of California Loan receivable which we did receive in FY12-13 (interest income from that receivable is reflected in the revenue) and should not have been continued to be reflected in the following years.

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2013-2014

	FY 2012-2013 <u>Budget</u>	FY 2012-2013 <u>Actual</u>	FY 2013-2014 <u>Budget</u>	FY 2014-2015 <u>Planning</u>
REVENUE BUDGET				
Property Taxes *	2,790,000	2,766,585	2,765,000	2,778,825
Special Taxes	200,395	200,395	200,395	200,395
Other tax income	34,000	33,315	33,000	33,000
Interest income	8,000	22,223	8,000	8,000
Lease agreement (3%)	30,596	30,596	31,514	32,460
Salary reimb agreement	46,559	46,612	48,655	49,312
Grant revenue - EBRICS	0	101,592	0	0
Grant revenue - Airpacks	0	0	54,934	0
Grant revenue - Ladder Truck	0	0	285,469	0
Miscellaneous income	0	0	0	0
Total Revenue	3,109,551	3,201,318	3,426,967	3,101,993
OPERATING EXPENSE BUDGET				
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
OUTSIDE PROFESSIONAL SERVICES				
Accounting	5,400	2,945	4,500	4,725
Actuarial Valuation	500	0	3,500	500
Audit	12,000	12,000	12,000	12,500
Mandate Reimbursement Filing	550	550	0	0
CC County Expenses	32,975	31,083	32,635	34,265
EI Cerrito Contract	2,365,475	2,365,475	2,360,834	2,478,875
Fire Abatement Contract	8,000	2,550	8,000	8,000
Insurance - Risk Mgmt	12,600	10,200	10,600	11,130
LAFCO Fees	1,500	1,541	1,620	1,650
Legal Fees	30,000	1,809	30,000	30,000
Water System Improvements **	600,000	237,734	20,000	375,000
Wildland Vegetation Mgmt	10,000	8,697	10,000	10,000
RETIREE MEDICAL BENEFITS				
PERS Medical (OPEB cost)	48,190	48,190	51,265	54,545
Delta Dental	6,165	6,165	6,560	6,980
Vision Care	1,680	1,680	1,790	1,900
COMMUNITY SERVICE ACTIVITES				
Public Education	13,000	6,829	13,000	13,000
Community Pharmaceutical Drop-Off	4,000	1,148	3,000	3,000
Vial of Life Program	400	76	250	250
CERT Emergency Kits	3,000	0	3,000	3,000
Open Houses	1,500	305	1,000	1,000
Community Shredder	1,000	746	1,000	1,000
DISTRICT ACTIVITIES				
Professional Development	5,500	1,587	5,500	5,500
District Office				
Office expense	3,750	2,122	3,500	3,500
Office supplies	2,250	853	2,500	2,500
Telephone	5,090	5,518	5,795	6,085
Election	1,000	384	0	1,000
Firefighter's Apparel	1,500	1,460	1,600	1,680
Firefighters' Expenses	5,000	4,978	5,000	5,000
Engine Rescue Equipment	6,000	0	6,000	0
Staff Appreciation	2,500	1,590	2,500	2,500
Memberships	5,600	5,126	6,000	6,000
P/S Building				
Gardening service	1,750	720	1,500	1,500
Building alarm	2,000	1,696	2,000	2,000
Medical waste disposal	7,160	6,886	7,230	7,590
Janitorial	1,500	1,196	1,500	1,500
Misc. Maint/Improvements	12,000	9,252	12,000	12,000

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2013-2014

PG&E	7,390	6,638	7,000	7,500
Water/Sewer	1,500	1,357	1,500	1,550
Garbage	860	845	885	930
Staff				
Wages (2%)	73,640	73,632	75,105	76,610
Overtime Wages	3,825	1,115	2,600	2,650
Vacation Wages Accrual Adjustment	-15	-1,329	1,650	57
Medical/dental insurance compensation (15%)	6,360	6,360	7,200	8,280
Retirement Contribution	3,680	3,682	3,755	3,830
Payroll Taxes	6,638	5,991	6,745	6,947
Insurance - Workers Comp/Life	1,530	1,264	1,500	1,500
Processing	1,290	1,285	1,355	1,400
Operating Contingency Fund	<u>20,000</u>	<u>3,161</u>	<u>25,000</u>	<u>25,000</u>
Total Operating Expense	3,347,232	2,887,090	2,771,472	3,245,926
Capital Outlay				
EBRICS Radios	32,000	126,990	0	0
Airpacks	0	0	68,667	0
Ladder Truck	0	0	317,187	
Type I Engine	0	0	0	630,000
Firefighter qtrs/equip	32,000	25,103	15,000	12,000
Office Furniture/Computers	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Total Capital Outlay	69,000	152,093	405,854	647,000
TOTAL EXPENDITURES	3,416,232	3,039,183	3,177,326	3,892,926

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

** For FY14/15, the total estimated cost of the Columbia improvement project is \$450,000. EBMUD will rebate 20% upon completion.

Designated Funds (see attached schedules)

Engine Replacement Fund	93,455	93,455	93,455	93,455
Public Safety Building Fund	<u>100,000</u>	<u>100,000</u>	<u>104,000</u>	<u>108,160</u>
	193,455	193,455	197,455	201,615

	FY 2012-2013 <u>Budget</u>	FY 2012-13 <u>Actual</u>	FY 2013-2014 <u>Budget</u>	FY 2014-2015 <u>Planning</u>
Beginning Cash	5,161,478	4,627,550	4,981,980	5,231,620
Revenue	3,109,551	3,201,318	3,426,967	3,101,993
State of California Loan Receivable	232,000	218,628	0	0
Operating Expenditures	-3,347,232	-2,887,090	-2,771,472	-3,245,926
Capital Expenditures	-69,000	-152,093	-405,854	-647,000
Accrual to Cash Adjustment		-26,333		
<u>ENDING CASH</u>	5,086,796	4,981,980	5,231,620	4,440,687
Cumulative Designated Funds				
Capital Replacement Funds	-969,877	-969,877	-1,167,332	-590,291
Prepaid CERBT - Retiree Trust	-1,094,935	-1,092,899	-1,092,899	-1,092,899
El Cerrito Contract 12 month set aside	-2,365,475	-2,365,475	-2,360,834	-2,478,875
<u>AVAILABLE CASH</u>	656,509	553,729	610,555	278,622

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET
 Fiscal Year 2013-2014

SCHEDULE FOR REPLACEMENT OF EQUIPMENT

Type I Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds	Type III Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds
	\$543,700					\$540,094			
\$123,464		99-00							
\$178,435		00-01	30,832	30,832					
		01-02	36,633	67,465					
		02-03	36,633	104,098	\$94,000		02-03		
		03-04	36,633	140,731	\$205,895		03-04		
		04-05	36,633	177,364			04-05	32,860	32,860
		05-06	36,633	213,997			05-06	32,860	65,720
		06-07	36,633	250,630			06-07	32,855	98,575
		07-08	36,633	287,263			07-08	36,793	135,368
		08-09	36,633	323,896			08-09	36,793	172,161
adjust to	\$632,660	09-10	51,461	375,357	adjust to	\$592,100	09-10	41,994	214,155
		10-11	51,461	426,818			10-11	41,994	256,149
		11-12	51,461	478,279			11-12	41,994	298,143
		12-13	51,461	529,740			12-13	41,994	340,137
		13-14	51,461	581,201			13-14	41,994	382,131
		14-15	<u>51,461</u>	632,662			14-15	41,994	424,125
			632,662				15-16	41,994	466,119
							16-17	41,994	508,113
							17-18	41,994	550,107
							18-19	<u>41,994</u>	592,101
								592,101	

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET
Fiscal Year 2013-2014

SAVINGS SCHEDULE FOR BUILDING IMPROVEMENTS/RENOVATION

Adjusted for 4% <u>Inflation</u>	<u>Fiscal Year</u>	<u>Yearly Contribution</u>	<u>Accumulated Reserves</u>
	12-13	100,000	100,000
	13-14	104,000	204,000
	14-15	108,160	312,160
	15-16	112,486	424,646
	16-17	116,986	541,632
	17-18	121,665	663,298
	18-19	126,532	789,829

* Based on historical building expenditures, KFPD will be setting aside \$100,000 per fiscal year to accumulate funds to be available for future building improvements/major repairs.

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2013-2014

	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2014-2015
<u>REVENUE BUDGET</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
Property Taxes *	2,790,000	2,766,585	2,765,000	2,778,825
Special Taxes	200,395	200,395	200,395	200,395
Other tax income	34,000	33,315	33,000	33,000
Interest income	8,000	22,223	8,000	8,000
Lease agreement (3%)	30,596	30,596	31,514	32,460
Salary reimb agreement	46,559	46,612	48,655	49,312
Grant revenue - EBRICS	0	101,592	0	0
Grant revenue - Airpacks	0	0	54,934	0
Grant revenue - Ladder Truck	0	0	285,469	0
Miscellaneous income	0	0	0	0
Total Revenue	3,109,551	3,201,318	3,426,967	3,101,993
	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2014-2015
<u>OPERATING EXPENSE BUDGET</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
OUTSIDE PROFESSIONAL SERVICES				
Accounting	5,400	2,945	4,500	4,725
Actuarial Valuation	500	0	3,500	500
Audit	12,000	12,000	12,000	12,500
Mandate Reimbursement Filing	550	550	0	0
CC County Expenses	32,975	31,083	32,635	34,265
El Cerrito Contract	2,365,475	2,365,475	2,360,834	2,478,875
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Public Education	13,000	6,829	13,000	13,000
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Firefighter's Apparel	1,500	1,460	1,600	1,680
Firefighters' Expenses	5,000	4,978	5,000	5,000
Engine Rescue Equipment	6,000	0	6,000	0
Staff Appreciation	2,500	1,590	2,500	2,500
Memberships	5,600	5,126	6,000	6,000
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KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2013-2014

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Staff				
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Overtime Wages	3,825	1,115	2,600	2,650
Vacation Wages Accrual Adjustment	-15	-1,329	1,650	57
Medical/dental insurance compensation (15%)	6,360	6,360	7,200	8,280
Retirement Contribution	3,680	3,682	3,755	3,830
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Total Operating Expense	3,347,232	2,887,090	2,771,472	3,245,926
Capital Outlay				
EBRICS Radios	32,000	126,990	0	0
Airpacks	0	0	68,667	0
Ladder Truck	0	0	317,187	
Type I Engine	0	0	0	630,000
Firefighter qtrs/equip	32,000	25,103	15,000	12,000
Office Furniture/Computers	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Total Capital Outlay	69,000	152,093	405,854	647,000
TOTAL EXPENDITURES	3,416,232	3,039,183	3,177,326	3,892,926

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

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Designated Funds (see attached schedules)

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Public Safety Building Fund	<u>100,000</u>	<u>100,000</u>	<u>104,000</u>	<u>108,160</u>
	193,455	193,455	197,455	201,615
	FY 2012-2013	FY 2012-13	FY 2013-2014	FY 2014-2015
	<u>Budget</u>	<u>Est. Actual</u>	<u>Budget</u>	<u>Planning</u>
Beginning Cash	5,161,478	4,917,068	5,311,203	5,797,443
Revenue	3,109,551	3,201,318	3,426,967	3,101,993
State of California Loan Receivable	232,000	232,000	236,600	241,000
Operating Expenditures	-3,347,232	-2,887,090	-2,771,472	-3,245,926
Capital Expenditures	-69,000	-152,093	-405,854	-647,000
Accrual to Cash Adjustment				
ENDING CASH	5,086,796	5,311,203	5,797,443	5,247,510
Cumulative Designated Funds				
Capital Replacement Funds	-969,877	-969,877	-1,167,332	-590,291
Prepaid CERBT - Retiree Trust	-1,094,935	-1,092,046	-1,092,046	-1,092,046
El Cerrito Contract 12 month set aside	-2,365,475	-2,365,475	-2,360,834	-2,478,875
AVAILABLE CASH	656,509	883,805	1,177,231	1,086,298

BOARD REPORTS

**MINUTES OF THE MAY 29, 2013 FINANCE COMMITTEE MEETING
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

PRESENT: Directors: Janice Kosel and Helmut Blaschczyk
 Staff: Chief Lance Maples, Manager Brenda Navellier, CPA Deborah Russell
 Guest: Scott Hanin, El Cerrito City Manager

CALL TO ORDER:

Director Kosel called the meeting to order at 10:30 a.m. and noted those present.

ORAL COMMUNICATIONS:

None.

APPROVAL OF JANUARY 23, 2013 COMMITTEE MINUTES:

The Committee agreed to approve the minutes by consensus as presented.

EL CERRITO CONTRACT FEE PROPOSAL FOR FY13-14:

El Cerrito City Manager gave an overview of the financial state of El Cerrito. Property taxes have been flat or negative for the past couple of years. The City has a balanced budget which is largely due to position vacancies and attrition. Eighteen people chose an early retirement option last year. The City is reorganizing some divisions and leaving positions open. The City Council has a long-standing policy of paying median. Fire department financial adjustments for the coming year are essentially flat. Challenges the City is facing include the cost of medical benefits—Kaiser rates are up over 13%. The City has no retiree medical costs. The fire department labor group is happy. City sales tax revenue is stable. The City's focus is on the new Strategic Plan. The new budget document will include Strategic Plan goals and how the budget applies. The El Cerrito-Kensington contract provides a lot of value for El Cerrito and the relationship works seamlessly.

Chief Maples gave an overview of the Fire Department. The department is still budgeted and staffed at 37 positions. Three new hires will be starting next month. Overtime has not been an issue. Accomplishments include the designation of Kensington as a Heartsafe Community, a Captain's exam, a Battalion Chief's exam, a new tracking system for narcotics, and recruitment of three new firefighters (two paramedics and one EMT). In addition, the department has received a regional portable radio grant. El Cerrito is the regional host. There is a lot of administrative work for Fire and Finance related to the grant. The emergency response workload is consistent and there are no problems meeting the workload. An upswing in good intent calls is welcome by the department. This is a chance to assist the citizens. The Training Division has been very active, the Prevention Division has remained consistent with a large part of their work being vegetation management, and Public Education has seen an increase in contact with preschool/young elementary school classrooms.

The proposed contract fee for FY13-14 is a decrease of .20%. Maples reviewed the budget document and noted the line items where there were adjustments from the previous year.

Director Kosel asked that the contract comparison and costs per fire station documents be included in the June Board packet. She reported that KFPD is in healthy financial shape. The budget is fairly flat but for the water system improvements. The District has a one-year contract fee set aside. A new Type I engine is included in the FY14-15 planning budget.

Maples reported that the department has two Fire Act grants pending. One is for a new ladder truck which is a \$975,000 grant with a 10% cost share. KFPD would pay 1/3 of the cost share. The second is for Lucas compression machines for all engines. This is a \$70,000 grant with a 10% cost share. Again, KFPD would pay 1/3 of the cost share.

The Finance Committee stated they are pleased and supportive of the contract. The contract fee will be on the Board of Director's June agenda.

Accountant Deborah Russell arrived at 11:15 a.m. City Manager Scott Hanin departed at 11:20 a.m.

FY12-13 AUDITOR PROPOSALS/RECOMMENDATIONS:

Proposals from four auditors were included in the Committee packet – Blomberg & Griffin, Fechter & Co., Charles Fedak & Co., and Lamorena & Chang. Kosel commented that the past auditor's report is very user friendly. She asked Navellier to get sample reports from the three other firms proposing in addition to their proposals and fees that were submitted. The end product is important to consider, not just the price. Navellier passed out the sample reports which were not in the Committee packet. The Committee took a few minutes to review the samples. Russell explained that the first year of a new auditor involves a lot more work for the auditor and the client. Russell is confident that Lamorena & Chang is thoroughly knowledgeable in government accounting but it is good practice to consider switching every now and then. The Committee narrowed their choice to Blomberg & Fechter. The Committee deferred their recommendation to Navellier & Russell to report back to the Committee after further review of the sample audits. In the past it had been difficult to find auditors that were interested in performing the District's audit which was one of the reasons to stay with Lamorena & Chang for several years.

REVIEW AND RECOMMEND DRAFT FY13-14 BUDGET:

Overall the Committee is happy with the draft budget and suggested no changes. Kosel noted that Navellier is slated for a 2% raise which is a small amount but most other agencies are flat at this time. Navellier expressed that she was very grateful for the 2%. The salary reimbursement line item from El Cerrito is listed under Revenue. The one question Kosel had was whether the District needed to purchase the Type I engine that is in the planning budget. Maples said the current Type I will have reached the end of its projected life span at that time. Blaszczyk questioned why legal fees are budgeted at \$25-30,000? FY12-13 was unusually low for legal fees, so should the budget be revised? Everyone agreed that the amount would be gone through very rapidly if any unknown legal issue comes up during the year. Russell explained the presentation for the EBRICS radios and airpack grants which differs from El Cerrito's presentation. She checked with the auditor on the presentation and believes it's the correct one for Kensington. Maples chimed in that Navellier was well worth the 2% increase and he had no problem defending that compared to other Administrators that work with fire and police chiefs. Russell agreed. Russell works in many different offices and feels Navellier is quite competent at multi-tasking on many different levels.

DISCUSS RESERVE POLICY REQUIREMENT FOR DISTRICT TRANSPARENCY CERTIFICATE:

Navellier explained that in order for KFPD to reapply for a District of Distinction, they have to first apply for a Transparency Certificate. One of the requirements for the Transparency Certificate is that the District has to have a financial reserve policy. The Committee discussed creating a policy that reflects current practice of endeavoring to set aside one-years worth of contract fee and the designated capital funds for the engines and the building. The audit report and the policy should use the same language. Navellier and Kosel will write the reserve policy and include it in the June packet for review.

The Committee discussed the planning budget for the new engine and agreed to make a change to the current presentation for the FY14-15 designated funds.

REVIEW DISTRICT INVESTMENTS:

Navellier handed out a cash flow sheet for April through September and the latest PERS Trust quarterly statement. The cash flow sheet does not include the \$200,000 that the State owes the District. Further discussion followed on the State and the cash they "borrowed" from the cities and special districts. Current LAIF investment return is .28%.

Navellier will ask the actuary to perform the 2013 study reflecting two different PERS strategies. The District may be better off in the "moderate" strategy instead of the "conservative" strategy.

ADJOURNMENT:

The meeting was adjourned at 12:05 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the Committee meeting of January 21, 2014.

Attest:

Finance Committee Member