



KENSINGTON FIRE PROTECTION DISTRICT

DATE: February 21, 2024
TO: Board of Directors
RE: FY 2023-24 Mid-Year Budget Review and Adjustments
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Recommended Action

Staff recommends the Board of Directors approve the mid-year budget adjustments.

Background

Each year, the Finance Committee reviews the mid-year budget for any recommended adjustments in February using the December year-to-date actuals. During the Finance Committee meeting on February 13, 2024, a variety of recommended minor adjustments were reviewed along with including the recently approved engagement with Ridgeline for the Fiscal Analysis.

It was discovered that there was an error in how the capital cost of the recently approved Engine Nozzles was listed due to an incorrect formula, so this has been corrected. An adjustment has now also been made within the CERBT Reimbursement revenue as it will equal the Retiree Medical Benefits; however, had not been updated in the original version.

The Committee also discussed the Rolling Stock Reserve to ensure that the escalated cost of rolling stock has been included in future years. I have confirmed that a 4% escalation rate was used each year from the time of the initial rolling stock estimates to the time of the anticipated purchases.

Fiscal Impact

Overall, the mid-year budget adjustments reflect an estimated overall increase of \$31,447 in funds which would be retained in operating reserves at the end of the fiscal year.

Attachment: Fiscal Year 2023-2024 Budget vs Actual With Adjustments
Rolling Stock Reserve
Public Safety Building Budget
Financial Forecast Updated for Adjustments
Fiscal Year 2023-24 Mid-Year El Cerrito Fire Services Contract Review

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget	Midyear Adjustment	Amended Budget	Comments
Ordinary Income/Expense							
Income							
Property Taxes	5,405,490.92	5,475,049.00	-69,558.08	98.73%		5,475,049.00	
Special Taxes	200,826.80	201,000.00	-173.20	99.91%		201,000.00	
Other Tax Income	326.99	25,000.00	-24,673.01	1.31%		25,000.00	
Lease Agreement	0.00	3,050.00	-3,050.00	0.0%	-3,050.00	0.00	Prior FY, not 23/24
Interest Income	2,873.16	216,110.00	-213,236.84	1.33%		216,110.00	Pending, County response
CERBT Reimbursement	30,735.48	68,000.00	-37,264.52	45.2%	-4,500.00	63,500.00	Equals medical payments
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%		2,000.00	
Total Income	5,640,253.35	5,990,209.00	-349,955.65	94.16%	-7,550.00	5,982,659.00	
Expense							
Staff							
Wages	92,293.50	163,191.00	-70,897.50	56.56%		163,191.00	
Vacation Wages	0.00	6,816.00	-6,816.00	0.0%		6,816.00	
Medical/dental ins compensation	2,833.33	9,333.00	-6,499.67	30.36%		9,333.00	
Payroll Taxes	5,051.88	13,820.00	-8,768.12	36.56%		13,820.00	
Workers Compensation/Life Ins	3,034.73	3,500.00	-465.27	86.71%	-400.00	3,100.00	
Payroll Processing	1,414.52	2,545.00	-1,130.48	55.58%	285.00	2,830.00	Fee increase
Total Staff	104,627.96	199,205.00	-94,577.04	52.52%	-115.00	199,090.00	
RETIREE MEDICAL BENEFITS							
PERS Medical	19,719.85	52,000.00	-32,280.15	37.92%	-1,500.00	50,500.00	Lower costs
Delta Dental	4,945.86	12,000.00	-7,054.14	41.22%	-2,000.00	10,000.00	Lower costs
Vision Care	1,227.78	4,000.00	-2,772.22	30.7%	-1,000.00	3,000.00	Lower costs
Total RETIREE MEDICAL BENEFITS	25,893.49	68,000.00	-42,106.51	38.08%	-4,500.00	63,500.00	
OUTSIDE PROFESSIONAL SERVICES							
Operational Consultant	0.00	5,000.00	-5,000.00	0.0%		5,000.00	
Nixle Fee	3,182.70	4,120.00	-937.30	77.25%	-920.00	3,200.00	
Long Term Financial Planner	750.00	2,500.00	-1,750.00	30.0%		2,500.00	Incl Ridgeline
Fiscal Analysis	0.00	0.00	0.00	0.0%	25,000.00	25,000.00	Ridgeline
Emergency Prep Coordinator	44,831.14	108,356.00	-63,524.86	41.37%	-652.00	107,704.00	
Accounting	18,000.00	37,080.00	-19,080.00	48.54%		37,080.00	
Actuarial Valuation	0.00	2,800.00	-2,800.00	0.0%	200.00	3,000.00	Nicolay
Audit	0.00	20,000.00	-20,000.00	0.0%	500.00	20,500.00	Nigro & Nigro
Bank Fee	0.00	50.00	-50.00	0.0%		50.00	
Contra Costa County Expenses	6,918.61	39,520.00	-32,601.39	17.51%		39,520.00	County records in March
El Cerrito Contract Fee	2,073,484.02	4,146,968.00	-2,073,483.98	50.0%		4,146,968.00	
El Cerrito Reconciliation(s)	38,776.98	77,554.00	-38,777.02	50.0%		77,554.00	
IT Services and Equipment	2,225.00	2,500.00	-275.00	89.0%	4,100.00	6,600.00	Laptop, mtg AV
Fire Abatement Contract	0.00	5,250.00	-5,250.00	0.0%		5,250.00	
Fire Engineer Plan Review	0.00	3,000.00	-3,000.00	0.0%		3,000.00	
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%		15,000.00	
Risk Management Insurance	153.16	21,697.00	-21,543.84	0.71%		21,697.00	
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%		2,100.00	June
Legal Fees	2,581.20	20,600.00	-18,018.80	12.53%	-5,000.00	15,600.00	GC lower than anticipated
Recruitment	8,706.00	14,925.00	-6,219.00	58.33%		14,925.00	Hold in the event needed
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%		10,000.00	
Website Development/Maintenance	1,788.00	3,120.00	-1,332.00	57.31%	480.00	3,600.00	Fee increase
Wildland Vegetation Mgmt	0.00	7,828.00	-7,828.00	0.0%		7,828.00	
Total OUTSIDE PROFESSIONAL SERVICES	2,201,396.81	4,549,968.00	-2,348,571.19	48.38%	23,708.00	4,573,676.00	
COMMUNITY SERVICE ACTIVITIES							
Public Education	2,507.33	20,000.00	-17,492.67	12.54%		20,000.00	
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%		1,000.00	

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget	Midyear Adjustment	Amended Budget	Comments
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%		2,500.00	
CERT Emerg Kits/Sheds/Prepared	0.00	4,120.00	-4,120.00	0.0%		4,120.00	
Open Houses	0.00	2,000.00	-2,000.00	0.0%		2,000.00	
Community Shredder	2,470.50	5,500.00	-3,029.50	44.92%		5,500.00	
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%		25,000.00	
Community Sandbags	2,373.35	2,000.00	373.35	118.67%	1,500.00	3,500.00	Storms
Volunteer Appreciation	0.00	500.00	-500.00	0.0%		500.00	
COMMUNITY SERVICE ACTIVITIES - Other	0.00	500.00	-500.00	0.0%		500.00	
Total COMMUNITY SERVICE ACTIVITIES	7,351.18	63,120.00	-55,768.82	11.65%	1,500.00	64,620.00	
DISTRICT ACTIVITIES							
Professional Development	1,309.10	5,000.00	-3,690.90	26.18%		5,000.00	
Office							
Internet	2,017.50	4,000.00	-1,982.50	50.44%		4,000.00	
Office Equipment	0.00	5,000.00	-5,000.00	0.0%	-2,500.00	2,500.00	Part of PSB FFE
Office Expense	2,991.86	54,000.00	-51,008.14	5.54%	-48,000.00	6,000.00	Part of Relocation
Office Supplies	599.33	1,030.00	-430.67	58.19%	170.00	1,200.00	
Telephone	518.72	8,240.00	-7,721.28	6.3%	-7,240.00	1,000.00	Lower cost
Office- Other	0.00	515.00	-515.00	0.0%		515.00	
Total Office	6,127.41	72,785.00	-66,657.59	8.42%	-57,570.00	15,215.00	
Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	0.0%		1,500.00	
Firefighters' Expenses	0.00	5,000.00	-5,000.00	0.0%		5,000.00	
Staff Appreciation	0.00	2,500.00	-2,500.00	0.0%		2,500.00	
Memberships	8,950.52	9,500.00	-549.48	94.22%		9,500.00	Annual pd
Building Maintenance							
Gardening service	0.00	500.00	-500.00	0.0%		500.00	
Building alarm	0.00	1,500.00	-1,500.00	0.0%		1,500.00	
Medical Waste Disposal	0.00	2,200.00	-2,200.00	0.0%		2,200.00	
Janitorial Service	0.00	200.00	-200.00	0.0%		200.00	
Miscellaneous Maint.	1,818.06	2,000.00	-181.94	90.9%	500.00	2,500.00	
Total Building Maintenance	1,818.06	6,400.00	-4,581.94	28.41%	500.00	6,900.00	
Building Utilities/Service							
Refuse Collection	1,546.56	3,000.00	-1,453.44	51.55%		3,000.00	
Gas and Electric	2,583.90	11,300.00	-8,716.10	22.87%	-5,000.00	6,300.00	Part of Relocation
Water/Sewer	3,241.61	4,120.00	-878.39	78.68%	2,480.00	6,600.00	
Building Utilities/Service - Other	440.94	3,940.00	-3,499.06	11.19%		3,940.00	
Total Building Utilities/Service	7,813.01	22,360.00	-14,546.99	34.94%	-2,520.00	19,840.00	
Total DISTRICT ACTIVITIES	26,018.10	125,045.00	-99,026.90	20.81%	-59,590.00	65,455.00	
Contingency	0.00	20,000.00	-20,000.00	0.0%		20,000.00	
Total Expense	2,365,287.54	5,025,338.00	-2,660,050.46	47.07%	-38,997.00	4,986,341.00	
Net Ordinary Income	3,274,965.81	964,871.00	2,310,094.81	339.42%	31,447.00	996,318.00	
Net Income	3,274,965.81	964,871.00	2,310,094.81	339.42%	31,447.00	996,318.00	

Rolling Stock Reserve

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

	<u>Project Budget 9/20/2023</u>	<u>Change Orders</u>	<u>Paid Through 12/31/2023</u>	<u>Remaining Budget</u>
<u>Public Safety Building:</u>				
Construction	\$ 5,882,253	\$ 264,118	\$ 4,105,829	\$ 2,040,542
PSB Renovation Design/Engineering	774,740		293,734	481,006
Permits/Inspection/Testing	141,017		121,982	19,036
Construction/Project Management	394,987		290,612	104,375
Furniture, Fixtures, and Equipment	200,000		-	200,000
Legal Counsel	130,000		45,012	84,988
<u>Temporary Fire Station:</u>				
Construction Cost	595,453		595,453	1
Design/Engineering/Project Management	107,573		80,116	27,457
Relocation	221,566		156,946	64,619
Sub-Total:	<u>\$ 8,447,589</u>	<u>\$ 264,118</u>	<u>\$ 5,689,684</u>	<u>\$ 3,022,023</u>
Project Contingency Allowance	550,000	(264,118)	-	285,882
Total Project Budget	<u><u>\$ 8,997,589</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,689,684</u></u>	<u><u>\$ 3,307,905</u></u>

Fund Balance Projection

	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers In/ (Transfers Out)</u>	<u>Other Financing Sources</u>	<u>Change in Fund Balance</u>	<u>Beginning Fund Balance</u>	<u>Ending Fund Balance</u>	
<u>FY 2021-22</u>								
General Fund	5,285,728	4,379,134	400,000	-	1,306,594	5,176,904	6,483,498	
Special Tax Fund	200,962	2,211	(400,000)	-	(201,249)	409,440	208,191	
Capital Fund	<u>4,906</u>	<u>514,583</u>	<u>-</u>	<u>-</u>	<u>(509,677)</u>	<u>3,821,952</u>	<u>3,312,275</u>	
Total	5,491,596	4,895,928	-	-	595,668	9,408,296	10,003,964	✓
<u>FY 2022-23 (Projected)</u>								
General Fund	5,609,137	4,948,245	206,143	-	867,035	6,483,498	7,350,533	
Special Tax Fund	200,752	-	(408,943)	-	(208,191)	208,191	-	
Capital Fund - PSB	<u>-</u>	<u>2,221,222</u>	<u>202,800</u>	<u>1,926,120</u>	<u>(92,302)</u>	<u>3,312,275</u>	<u>3,219,973</u>	
Total	5,809,889	7,169,467	-	1,926,120	566,542	10,003,964	10,570,506	
<u>FY 2023-24 (Budget)</u>								
General Fund - Operating	5,786,158	8,611,725	33,511	-	(2,792,055)	7,350,533	2,446,217	
General Fund - El Cerrito							2,112,261	
General Fund - PSB	-	3,369,983						
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund - PSB	<u>-</u>	<u>2,355,098</u>	<u>167,489</u>	<u>-</u>	<u>(2,187,609)</u>	<u>3,219,973</u>	<u>1,032,364</u>	<i>Rolling Stock Reserve</i>
Total	5,987,158	14,336,806	-	-	(4,979,664)	3,219,973	5,590,842	
<u>FY 2024-25 (Projected)</u>								
General Fund	5,928,822	6,188,993	(18,348)	-	(468,122)	2,446,217	1,978,095	
General Fund - El Cerrito					189,602	2,112,261	2,301,863	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>219,348</u>	<u>-</u>	<u>219,348</u>	<u>1,032,364</u>	<u>1,251,712</u>	<i>Rolling Stock Reserve</i>
Total	6,129,822	6,188,993	-	-	(59,172)	5,590,842	5,531,670	
<u>FY 2025-26 (Projected)</u>								
General Fund	6,155,105	6,068,323	(27,122)	-	(119,489)	1,978,095	1,858,606	
General Fund - El Cerrito					179,149	2,301,863	2,481,012	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>228,122</u>	<u>-</u>	<u>228,122</u>	<u>1,251,712</u>	<u>1,479,834</u>	<i>Rolling Stock Reserve</i>
Total	6,356,105	6,068,323	-	-	287,782	5,531,670	5,819,452	
<u>FY 2026-27 (Projected)</u>								
General Fund	6,399,172	6,494,072	(36,247)	-	(324,628)	1,858,606	1,533,978	
General Fund - El Cerrito					193,481	2,481,012	2,674,493	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>237,247</u>	<u>-</u>	<u>237,247</u>	<u>1,479,834</u>	<u>1,717,081</u>	<i>Rolling Stock Reserve</i>
Total	6,600,172	6,494,072	-	-	106,100	5,819,452	5,925,552	
<u>FY 2027-28 (Projected)</u>								
General Fund	6,648,171	6,934,651	(45,737)	-	(541,175)	1,533,978	992,802	
General Fund - El Cerrito					208,959	2,674,493	2,883,452	
Special Tax Fund	201,000	-	(201,000)	-	-	-	-	
Capital Fund	<u>-</u>	<u>-</u>	<u>246,737</u>	<u>-</u>	<u>246,737</u>	<u>1,717,081</u>	<u>1,963,818</u>	<i>Rolling Stock Reserve</i>
Total	6,849,171	6,934,651	-	-	(85,479)	5,925,552	5,840,072	

KENSINGTON FIRE PROTECTION DISTRICT

FIVE YEAR FINANCIAL FORECAST - Summary

February 2024

	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
REVENUE							
Property Taxes	\$ 4,739,500	\$ 5,264,470	\$ 5,475,049	\$ 5,694,051	\$ 5,921,813	\$ 6,158,685	\$ 6,405,033
Special Taxes	200,752	200,752	201,000	201,000	201,000	201,000	201,000
Other Taxes (HOPTR)	24,000	24,000	25,000	25,000	25,000	25,000	25,000
Lease Income	3,050	3,050	-	-	-	-	-
Investment Income	20,000	250,000	216,110	139,771	138,292	145,486	148,139
CERBT Disbursement	80,000	67,617	68,000	68,000	68,000	68,000	68,000
Other Revenue	-	-	2,000	2,000	2,000	2,000	2,000
Grant Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,067,302	\$ 5,809,889	\$ 5,987,158	\$ 6,129,822	\$ 6,356,105	\$ 6,600,172	\$ 6,849,171
EXPENDITURES							
<u>Salaries and Benefits</u>							
Office Wages and Related Costs	196,052	172,266	199,090	210,265	218,676	227,423	236,519
Retiree Medical Benefits	90,600	67,618	63,500	68,000	68,000	68,000	68,000
Total Salaries and Benefits	\$ 286,652	\$ 239,884	\$ 262,590	\$ 278,265	\$ 286,676	\$ 295,423	\$ 304,519
<u>Outside Professional Services</u>							
El Cerrito Contract Fees	3,843,483	3,843,483	4,146,968	4,478,725	4,837,023	5,223,985	5,641,904
El Cerrito Reconciliation	123,165	123,165	77,554	125,000	125,000	125,000	125,000
Other Outside Professional Services	348,925	361,258	349,154	316,852	323,923	336,398	344,446
Total Outside Professional Services	\$ 4,315,573	\$ 4,327,906	\$ 4,573,676	\$ 4,920,577	\$ 5,285,947	\$ 5,685,384	\$ 6,111,350
Community Service Activities	\$ 72,200	\$ 38,262	\$ 64,620	\$ 33,294	\$ 33,521	\$ 33,702	\$ 33,912
District Activities	\$ 61,500	\$ 60,105	\$ 23,500	\$ 29,380	\$ 24,500	\$ 30,674	\$ 25,000
Office Expenses	\$ 15,500	\$ 15,500	\$ 15,215	\$ 12,116	\$ 12,480	\$ 12,854	\$ 13,240
Building Maintenance	\$ 24,000	\$ 19,665	\$ 6,900	\$ 13,685	\$ 13,805	\$ 14,495	\$ 14,495
Building Utilities/Service	\$ 17,000	\$ 19,123	\$ 19,840	\$ 20,758	\$ 21,748	\$ 22,815	\$ 23,969
Contingency	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 4,817,425	\$ 4,745,445	\$ 4,986,341	\$ 5,328,075	\$ 5,698,676	\$ 6,115,347	\$ 6,546,486
NET OPERATING SURPLUS/(SHORTFALL)	\$ 249,877	\$ 1,064,444	\$ 1,000,818	\$ 801,747	\$ 657,429	\$ 484,824	\$ 302,686
Capital Expenditures - Rolling Stock Set-aside	\$ -	\$ 202,800	\$ 167,489	\$ 219,348	\$ 228,122	\$ 237,247	\$ 246,737
Capital Expenditures - Equip/Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Public Safety Building	\$ 3,606,440	\$ 2,221,222	\$ 5,725,081	\$ 500,000	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ 87,912	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428
TOTAL EXPENDITURES	\$ 8,423,865	\$ 7,169,467	\$ 10,966,823	\$ 6,188,993	\$ 6,068,323	\$ 6,494,072	\$ 6,934,651
CHANGE IN FUND BALANCE	\$ (3,356,563)	\$ (1,359,578)	\$ (4,979,664)	\$ (59,172)	\$ 287,782	\$ 106,100	\$ (85,479)
Building Loan Drawdown	-	1,926,120	-	-	-	-	-
FUND BALANCE (June 30)	\$ -	\$ 10,570,506	\$ 5,590,842	\$ 5,531,670	\$ 5,819,452	\$ 5,925,552	\$ 5,840,072

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

February 2024

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	
REVENUE									<i>Assumptions Fiscal Years 2025-2028</i>
Property Taxes	4,783,334	4,739,500	5,264,470	5,475,049	5,694,051	5,921,813	6,158,685	6,405,033	+4%
Special Taxes	204,418	200,752	200,752	201,000	201,000	201,000	201,000	201,000	Flat
Other Taxes (HOPTR)	24,612	24,000	24,000	25,000	25,000	25,000	25,000	25,000	Flat
Lease Income	36,603	3,050	3,050	-	-	-	-	-	
Investment Income	14,188	20,000	250,000	216,110	139,771	138,292	145,486	148,139	2.50%
CERBT Disbursement	40,282	80,000	67,617	68,000	68,000	68,000	68,000	68,000	Match to retiree medical costs
Other Revenue	388,159	-	-	2,000	2,000	2,000	2,000	2,000	Assume flat \$2,000 per year
Grant Revenue	-	-	-	-	-	-	-	-	
TOTAL REVENUE	\$ 5,491,596	\$ 5,067,302	\$ 5,809,889	\$ 5,987,158	\$ 6,129,822	\$ 6,356,105	\$ 6,600,172	\$ 6,849,171	787,798
EXPENDITURES									
SALARIES AND BENEFITS									
<u>Office Wages & Related</u>									
Regular Wages	139,936	144,416	144,355	163,191	169,719	176,507	183,568	190,910	4% annual increase
Vacation/Holiday/Sick Leave	9,182	23,182	4,687	6,816	10,300	10,712	11,140	11,586	4% annual increase beginning FY2025-26
Medical/Dental Insurance	13,000	12,000	6,000	9,333	9,706	10,095	10,498	10,918	4% annual increase
Payroll Taxes	11,990	13,304	12,992	13,820	14,373	14,948	15,546	16,167	4% annual increase
Workers Compensation/Life Insurance	759	650	1,760	3,100	3,224	3,353	3,487	3,627	4% annual increase
Payroll Processing	1,971	2,500	2,472	2,830	2,943	3,061	3,183	3,311	4% annual increase
Total Office Wages & Related Costs	176,838	196,052	172,266	199,090	210,265	218,676	227,423	236,519	
<u>Retiree Medical Benefits</u>									
PERS Medical	54,507	72,500	53,756	50,500	52,000	52,000	52,000	52,000	Flat
CalPERS Settlement	18,090	-	-	-	-	-	-	-	Assume \$0
Delta Dental	11,385	14,000	10,437	10,000	12,000	12,000	12,000	12,000	Flat
Vision Care	3,877	4,100	3,425	3,000	4,000	4,000	4,000	4,000	Flat
Total Retiree Medical Benefits	87,859	90,600	67,618	63,500	68,000	68,000	68,000	68,000	
TOTAL SALARIES AND BENEFITS	\$ 264,697	\$ 286,652	\$ 239,884	\$ 262,590	\$ 278,265	\$ 286,676	\$ 295,423	\$ 304,519	
<u>Outside Professional Services</u>									
Accounting	37,045	36,000	36,000	37,080	38,192	39,338	40,518	41,734	3% annual increase
Actuarial Valuation	3,000	5,600	5,600	3,000	5,600	3,000	5,600	3,000	
Audit	16,000	16,000	16,000	20,500	20,500	20,500	20,500	20,500	Flat per proposal
Bank Fees	37	25	25	50	50	50	50	50	Flat
Contra Costa County Expenses	53,644	38,000	38,000	39,520	41,101	42,745	44,455	46,233	4% annual increase
El Cerrito Contract Fees	3,525,871	3,843,483	3,843,483	4,146,968	4,478,725	4,837,023	5,223,985	5,641,904	2023-24 from EC, then 8% annual increase
El Cerrito Reconciliation	204,642	123,165	123,165	77,554	125,000	125,000	125,000	125,000	
IT Services and Equipment	723	15,000	15,000	6,600	6,798	7,002	7,212	7,428	3% annual increase
Fire Abatement Contract	-	5,000	5,000	5,250	5,250	5,513	5,513	5,788	5% every other year
Fire Engineer Plan Review	688	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Flat
Risk Management Insurance	1,159	19,000	21,258	21,697	23,866	26,253	28,878	31,766	10% annual increase
LAFCO Fees	2,078	5,000	2,100	2,100	2,100	2,100	2,100	2,100	Flat
Legal Fees	10,595	20,000	20,000	15,600	12,000	12,360	12,731	13,113	3% annual increase (reduce after PSB)
Operational Consultant	-	-	19,000	5,000	5,000	5,000	5,000	5,000	
Fiscal Analysis Consultant	-	-	-	25,000	-	-	-	-	
Recruitment	-	-	23,975	14,925	-	-	-	-	

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

February 2024

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	<i>Assumptions Fiscal Years 2025-2028</i>
Temporary Services	-	-	-	-	-	-	-	-	
Water System Improvements		10,000	-	10,000	10,000	10,000	10,000	10,000	<i>Assume no additional costs</i>
Website Development/Maintenance	3,227	4,500	3,500	3,600	3,600	3,600	3,600	3,600	<i>Flat</i>
Wildland Vegetation Maintenance	4,000	7,600	7,600	7,828	8,063	8,305	8,554	8,810	<i>3% annual increase</i>
Other Outside Professional Services		-	-	-	-	-	-	-	
Emergency Preparedness Coordinator	100,000	105,200	105,200	107,704	110,935	114,263	117,691	121,222	<i>3% annual increase</i>
Grant Writer/Coordinator	6,548	50,000	31,000	15,000	15,000	15,000	15,000	15,000	
Nixle (Everbridge) Fees	3,183	4,000	4,000	3,200	3,296	3,395	3,497	3,602	<i>3% annual increase</i>
Long-Term Financial Planner	29,194	5,000	5,000	2,500	2,500	2,500	2,500	2,500	
Total Outside Professional Services	\$ 4,001,634	\$ 4,315,573	\$ 4,327,906	\$ 4,573,676	\$ 4,920,577	\$ 5,285,947	\$ 5,685,384	\$ 6,111,350	
<u>Community Service Activities</u>									
Public Education	17,762	30,000	20,000	20,000	15,000	15,000	15,000	15,000	<i>Reduce after FY 2023-24</i>
EP Coordinator Expense Account	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	<i>Flat</i>
Community Pharmaceutical Drop-Off	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	<i>Flat</i>
CERT Emergency Kits/Sheds/Prep	-	4,000	4,000	4,120	4,244	4,371	4,502	4,637	<i>3% annual increase</i>
Open Houses	-	1,800	1,800	2,000	2,000	2,000	2,000	2,000	<i>Flat</i>
Community Shredder	5,608	5,000	5,000	5,500	5,500	5,500	5,500	5,500	<i>Flat</i>
DFSC Matching Grants	-	-	-	-	-	-	-	-	
Firesafe Planting Grants	1,360	25,000	-	25,000	-	-	-	-	
Demonstration Garden	-	-	-	-	-	-	-	-	
Community Sandbags	1,729	1,900	2,962	3,500	2,000	2,000	2,000	2,000	<i>Flat</i>
Volunteer Appreciation	450	500	500	500	550	600	650	700	
Community Service - Other	-	500	500	500	500	550	550	575	
Total Community Service Activities	\$ 26,909	\$ 72,200	\$ 38,262	\$ 64,620	\$ 33,294	\$ 33,521	\$ 33,702	\$ 33,912	
<u>District Activities</u>									
Equipment	1,697	-	-	-	-	-	-	-	
Vehicle Maintenance	5,501	-	-	-	-	-	-	-	
Professional Development	3,324	10,000	10,000	5,000	5,000	5,000	5,000	5,000	
Election	-	7,500	5,600	-	5,880	-	6,174	-	<i>5% increase every other year</i>
Firefighter's Apparel & PPE	-	2,000	2,000	1,500	1,500	2,000	2,000	2,000	
Firefighter's Expenses	9,141	30,000	30,000	5,000	5,000	5,000	5,000	5,000	
Staff Appreciation	93	3,000	3,000	2,500	2,500	3,000	3,000	3,500	
Memberships	7,615	9,000	9,505	9,500	9,500	9,500	9,500	9,500	
Total District Activities	\$ 27,371	\$ 61,500	\$ 60,105	\$ 23,500	\$ 29,380	\$ 24,500	\$ 30,674	\$ 25,000	
<u>Office</u>									
Office Expenses	3,846	5,000	4,811	6,000	5,200	5,356	5,517	5,682	<i>3% annual increase</i>
Office Supplies	694	2,000	1,000	1,200	1,236	1,273	1,311	1,351	<i>3% annual increase</i>
Telephones	8,720	8,000	8,000	1,000	1,030	1,061	1,093	1,126	<i>3% annual increase</i>
Internet				4,000	4,120	4,244	4,371	4,502	<i>3% annual increase</i>
Office - Other	-	500	500	515	530	546	563	580	<i>3% annual increase</i>
Office - Equipment	-	-	1,189	2,500	-	-	-	-	
Total Office	\$ 13,260	\$ 15,500	\$ 15,500	\$ 15,215	\$ 12,116	\$ 12,480	\$ 12,854	\$ 13,240	
<u>Building Maintenance</u>									

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

February 2024

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	
Gardening Services	2,275	4,000	500	500	2,400	2,520	2,646	2,646	<i>Assumptions Fiscal Years 2025-2028</i> 5% increase every other year from 2025-26
Building Alarm	1,264	1,500	1,500	1,500	1,575	1,575	1,654	1,654	5% increase every other year
Medical Waste Disposal	2,141	7,500	7,500	2,200	2,310	2,310	2,426	2,426	5% increase every other year (from 2024-25)
Janitorial Services	2,208	2,000	800	200	2,400	2,400	2,520	2,520	5% increase every other year
Miscellaneous Maintenance	6,592	9,000	9,365	2,500	5,000	5,000	5,250	5,250	5% increase every other year (from 2026-27)
Total Building Maintenance	\$ 14,480	\$ 24,000	\$ 19,665	\$ 6,900	\$ 13,685	\$ 13,805	\$ 14,495	\$ 14,495	
Building Utilities/Service									
Gas and Electric	11,852	13,000	13,000	6,300	6,930	7,623	8,385	9,224	10% annual increase
Water/Sewer	4,118	4,000	4,000	6,600	6,798	7,002	7,212	7,428	3% annual increase
Refuse Collection	-	-	2,123	3,000	3,090	3,183	3,278	3,377	3% annual increase
Building Utilities/Services - Other	-	-	2,123	3,940	3,940	3,940	3,940	3,940	
Total Building Utilities/Service	\$ 15,970	\$ 17,000	\$ 19,123	\$ 19,840	\$ 20,758	\$ 21,748	\$ 22,815	\$ 23,969	
Contingency	\$ -	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
TOTAL OPERATING EXPENDITURES	\$ 4,364,321	\$ 4,817,425	\$ 4,745,445	\$ 4,986,341	\$ 5,328,075	\$ 5,698,676	\$ 6,115,347	\$ 6,546,486	
NET OPERATING SURPLUS/(SHORTFALL)	\$ 1,127,275	\$ 249,877	\$ 1,064,444	\$ 1,000,818	\$ 801,747	\$ 657,429	\$ 484,824	\$ 302,686	
CAPITAL EXPENDITURES									
Rolling Stock Set-aside (Transfer from General Fund to Capital Fund)	-	-	202,800	167,489	219,348	228,122	237,247	246,737	<i>Incl expenditures</i>
Equipment and Furniture	315	-	-	-	-	-	-	-	
PSB - Temporary Facilities	91,853	848,607	894,649	-	-	-	-	-	Total FY 2021-22, 2022-23, 2023-24 =
PSB Renovation	459,433	2,757,833	1,326,573	5,725,081	500,000	-	-	-	\$8,497,589
Total Capital Expenditures	\$ 551,601	\$ 3,606,440	\$ 2,424,022	\$ 5,892,570	\$ 719,348	\$ 228,122	\$ 237,247	\$ 246,737	
DEBT SERVICE*	\$ (19,994)	\$ -	\$ -	\$ 87,912	\$ 141,570	\$ 141,525	\$ 141,478	\$ 141,428	
TOTAL EXPENDITURES	\$ 4,895,928		\$ 7,169,467	\$ 10,966,823	\$ 6,188,993	\$ 6,068,323	\$ 6,494,072	\$ 6,934,651	
CHANGE IN FUND BALANCE	\$ 595,668	\$ (3,356,563)	\$ (1,359,578)	\$ (4,979,664)	\$ (59,172)	\$ 287,782	\$ 106,100	\$ (85,479)	
Building Loan Drawdown	-	-	1,926,120	-	-	-	-	-	Total \$2,160,000 less capitalized interest (\$141,880) and costs of issuance (\$92,000)
ENDING FUND BALANCE	10,003,964		10,570,506	5,590,842	5,531,670	5,819,452	5,925,552	5,840,072	

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

February 2024



EL CERRITO-KENSINGTON FIRE DEPARTMENT

10900 San Pablo Avenue ▪ El Cerrito ▪ CA ▪ 94530

(510) 215-4450 ▪ FAX (510) 232-4917

www.el-cerrito.org



DATE: February 11, 2024

TO: General Manager Mary Morris-Mayorga

FROM: Eric Saylor: Fire Chief

RE: **Fiscal Year 2023-24 Mid-Year Budget Report**

Below is the approved contract fee schedule for the fiscal year 2023-24. Overall, the budget is at 51% at midyear. Most of the accounts for December 2023 are closed, providing the accurate account at this time. The exceptional overages so far are:

- Overtime backfill at 86%
 - The department had two retirements, one resignation, and one lengthy injury.
 - This account will need an amendment at midyear
- Worker Comp Premiums at 99%
 - This is related to the injury
- Worker Comp Pay at 129%
 - This is related to the injury
- Fuel at 109%

The exceptional underages so far are:

- Regular Salaries & wages at 46%
 - Related to the vacancies
- Miscellaneous Prof Svcs at 5%
 - We received a one-time bill for dispatch fees at the end of the year.
- Vehicle & Equip Maint Svc 36%
 - We did our best to maintain the equipment as efficiently as possible.
- Vehic Replacement Rental Chrg at 12%
 - This account will receive a one-time bill at the end of the year. Kensington will be reimbursed for any spending from this account on fire engines purchases in the end-year reconciliation.
- Clothing & Uniform Supply at 18%
 - We've hired three new firefighters, and their turnouts will come out of this account after midyear.

The city of El Cerrito continues to be managed at an exceptional level, with a 5.6-million-dollar surplus last year. Reserves are at a ten-year high, and the council recently established an Emergency Disaster Relief Fund of 8 million dollars and set up a Section 115 trust for pension liability.

The fire department continues to train and improve, preparing to protect the community in times of emergency. Operational tactics, well-trained personnel, and functional equipment have saved 17,801,300 in value from fire damage, yielding a 237% return on investment against its current expenditures. This financial evaluation excludes the thousands of lives saved annually through the advanced medical services the EMTs and paramedics provide.

Line item	Description		Adopted FY23-24 Fee	Mid-Year Expenditures	%
<i>Personnel</i>					
<i>Salaries & Wages</i>					
51110	Regular Salaries & Wages		\$ 1,721,882.84	\$ 792,066.11	46%
51120	Part-Time Permanent Salaries & Wages		\$ 22,200.00	\$ -	0%
<i>Totals</i>			\$ 1,744,082.84	\$ 792,066.11	
<i>Taxes & Benefits</i>					
51210	PERS		\$ 287,804.13	\$ 141,024.02	49%
51211	PERS UAL		\$ 644,877.53	\$ 309,541.22	48%
51220	FICA/MEDICARE		\$ 36,352.50	\$ 16,358.63	45%
51230	Medical Benefits		\$ 273,511.77	\$ 134,020.77	49%
51235	Life & LTD Insurance		\$ 11,888.93	\$ 5,112.24	43%
51240	Worker Comp Premiums		\$ 63,695.69	\$ 63,058.73	99%
51242	Worker Comp Pay		\$ 27,750.00	\$ 35,797.50	129%
<i>Totals</i>			\$ 1,345,880.55	\$ 704,913.10	
<i>Personnel - Non Position Budgeting</i>					
51140	Overtime - Back fill		\$ 222,000.00	\$ 190,920.00	86%
51145	FLSA Constant Staffing Back fill @ 1.5 (Overtime)		\$ 31,655.82	\$ 14,561.68	46%
51146	Fire Non-Supp OT		\$ 24,975.00	\$ 12,987.00	52%
51147	Fire OES Response		\$ -	\$ -	74%
51155	One Time Payouts		\$ -	\$ -	13%
51237	Allowances and Other Benefits		\$ 67,586.79	\$ 33,793.40	50%
51990	Salary Savings		\$ -	\$ -	
<i>Totals</i>			\$ 346,217.61	\$ 252,262.07	
<i>Totals (51***)</i>			\$ 3,436,181.01	\$ 1,749,241.28	
<i>Professional Services</i>					
52190	Miscellaneous Prof Svcs		\$ 106,056.06	\$ 5,302.80	5%
<i>Totals</i>			\$ 106,056.06	\$ 5,302.80	
<i>Technical Services</i>					
52220	Medical Services		\$ 7,332.60	\$ 3,959.60	54%
52230	Other Technical Services		\$ 8,899.11	\$ 177.98	2%
52260	OES Equipment & Apparatus		\$ -	\$ -	16%
<i>Totals</i>			\$ 16,231.71	\$ 4,137.59	

<i>Purchased Professional & Technical Services Totals (52***)</i>			\$ 122,287.77	\$ 9,440.39	
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Purchased Property Services

Utilities

53110	Utilities-Energy		\$ -	\$ -	68%
<i>Utilities Totals</i>			\$ -	\$ -	

Repair & Maintenance Services

53230	Building Maint Services		\$ 8,332.50	\$ 5,332.80	64%
53240	Landscape/Park Maint Svcs		\$ -	\$ -	43%
53250	Vehicle & Equip Maint Svc		\$ 37,500.00	\$ 13,500.00	36%
53270	Weed Abatement		\$ -	\$ -	7%
53290	Miscellaneous R&M Svcs		\$ 64,660.20	\$ 29,743.69	46%
<i>Repair & Maintenance Services Totals</i>			\$ 110,492.70	\$ 48,576.49	

Leases & Rentals

53330	Vehicle Replacement Rental Chrg		\$ 37,848.30	\$ 4,541.80	12%
<i>Leases & Rentals Totals</i>			\$ 37,848.30	\$ 4,541.80	

Other Property Services

53910	Solid Waste Services		\$ 2,666.40	\$ 1,519.85	57%
<i>Totals (53***)</i>			\$ 2,666.40	\$ 1,519.85	
			\$ 151,007.40	\$ 54,638.14	

Other Purchased Services

Communications

54210	Telephone Expenses		\$ 3,927.00	\$ 1,256.64	32%
54220	Mobile/Wireless Expenses		\$ 2,604.00	\$ 859.32	33%
55230	Internet Services		\$ 5,249.48	\$ 2,414.76	46%
54240	Software Licenses & Maintenance		\$ 5,832.75	\$ 1,166.55	20%
<i>Communications Totals</i>			\$ 17,613.23	\$ 5,697.27	

Legal Notices & Advertisements

54310	Legal Notices & Advertise		\$ 625.00	\$ -	0%
<i>Legal Notices & Advertisements Totals</i>			\$ 625.00	\$ -	

Printing Services

54410	Printing & Binding		\$ 2,500.00	\$ 300.00	12%
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<i>Printing Services Totals</i>	\$ 2,500.00	\$ 300.00
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*Totals
Transportation & Training*

54610	Travel & Training		\$ 25,000.00	\$ 5,500.00	22%
<i>Transportation & Training Totals</i>			\$ 25,000.00	\$ 5,500.00	

Other Administrative Services

54910	Dues & Subscriptions		\$ 4,000.00	\$ 240.00	6%
54990	Other Administrative Svcs		\$ 2,375.00	\$ 522.50	22%
<i>Other Administrative Services Totals</i>			\$ 6,375.00	\$ 762.50	
<i>Totals (54***)</i>			\$ 52,113.23	\$ 12,259.77	

Supplies

Office Supplies

55110	General Office Supplies		\$ 1,500.00	\$ 540.00	36%
55120	Postage & Delivery		\$ 925.00	\$ 46.25	5%
55130	Photocopying Charges		\$ 250.00	\$ -	0%
<i>Office Supplies Totals</i>			\$ 2,675.00	\$ 586.25	

Operating Supplies

55210	Fuel		\$ 16,216.20	\$ 17,675.66	109%
55220	Safety Supplies				0%
55230	Medical Supplies		\$ 8,250.00	\$ 2,310.00	28%
55240	Clothing & Uniform Supply		\$ 24,997.50	\$ 4,499.55	18%
55250	Vehicle & Equip Supplies		\$ 4,625.00	\$ 2,451.25	53%
55290	Other Operating Supplies		\$ 2,500.00	\$ 1,475.00	59%
<i>Operating Supplies Totals</i>			\$ 56,588.70	\$ 28,411.46	

Maintenance Supplies

55520	Building Supplies		\$ 2,750.00	\$ 852.50	31%
<i>Maintenance Supplies Totals</i>			\$ 2,750.00	\$ 852.50	
<i>Totals (55***)</i>			\$ 62,013.70	\$ 29,850.21	

Improvements-Other than Buildings

56310	Improvements, not Bldgs		\$ -	\$ -	5%
<i>Improvements-Other than Buildings Totals</i>			\$ -	\$ -	

Office Equipment

56410	Office Equipment <\$10K		\$ -	\$ -	169%
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<i>Office Equipment Totals</i>			\$ -	\$ -	
<i>Other Equipment</i>					

56710	Other Equipment <\$10K		\$ -	\$ -	104%
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<i>Other Equipment Totals</i>			\$ -	\$ -	
<i>Totals (56***)</i>			\$ -	\$ -	

Financing Costs
Licenses, Fees & Charges

58220	Licenses & Permits		\$ 625.00	\$ 237.50	38%
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<i>Licenses, Fees & Charges Totals</i>			\$ 625.00	\$ 237.50	
<i>Totals (58***)</i>			\$ 625.00	\$ 237.50	

Expense Totals

			\$ 3,824,228.10	\$ 1,855,667.28	51%
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