



EL CERRITO-KENSINGTON FIRE DEPARTMENT

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www.el-cerrito.org



DATE: May 25, 2022

TO: Bill Hansell: General Manager

FROM: Jose Castrejon: Interim Fire Chief

RE: **Proposed Fiscal Year 2022-23 Contract for Service Fee Schedule**

Attached please find the proposed Contract for Service Fee Schedule for Fiscal Year (FY) 2022-23. Included with this proposal is the reconciliation worksheet for FY 2020-21. This reconciliation provides a recap of the adopted fee schedule versus the audited actual expenses. Below is a summary of the proposed fee schedule and reconciliation.

The Fire Department's preliminary budget for FY 2022-23 is \$13,733,480.00 of which \$12,904,360.00 is applicable to the Kensington fee schedule. Based on the allocation percentages, this equals a proposed fee schedule of \$3,553,147.38 before reconciliation.

The City's audited FY 2020-21 expenditures shows actual expenses of \$12,140,104 which breaks down to a reconciliation total of \$123,165.96 for the FY 2020-21 fee schedule. Based on this, the proposed FY 2022-23 fee schedule is \$3,966,648.21 which is an increase of \$244,653.48 over the FY 2021-22 fee schedule or approximately 6.2% increase.

The City will be renegotiating MOU's for both the labor and management groups later this year, but the proposed budget includes an anticipated 3% cost of living raise for all employees. Additionally, there is a possibility of three vacancies this year plus another person on long term disability that will affect the overtime costs. Due to the time to hire and train new employees, the overtime account is being increased approximately \$70,000 to cover the vacancies. The City's Worker's Compensation costs have also increase over 30% from last year due to increased claims for injuries and for COVID-19 exposures which covered mandatory quarantine. Additionally, the pension costs and unfunded accrued liability costs continue to increase.

The budget also reflects increases for travel and training to cover sending up to 4 personnel to a 20 week regional fire training academy. This has become a necessity due to recent changes by the State Fire Marshal Office now requiring accredited training facilities to certify new firefighters. In the past, the Fire Department could provide the required training and testing in house and facilitate the required firefighter certifications. The cost per firefighter is approximately \$50,000 each to cover academy fees, personal protective equipment, and salaries. The benefit to the Fire Department is a well-trained candidate that will have all their required certifications.

The reconciliation cost for FY 2020-21 is approximately \$68,000 less than last year and represents the third year in a row that there have been significant decreases in budget-to-actual costs reconciliation. This is primarily due to more accurate budget forecasts,

Overtime costs for FY 2020-21 were affected due to COVID-19 delaying the hiring of 4 firefighters. Initially scheduled to be hired by July 1, 2020, State and County mandated restrictions delayed interviewing, hiring, and

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training them for 6 months. Fortunately, the increased overtime costs were offset by salary savings due to the vacancies.

Other increased costs were associated with pensions and Unfunded Accrued Liability (UAL) which was more than 54% of salaries which was higher than budgeted. Also, due to injuries, there were increased costs for Workers Compensation that exceeded the budget.

As discussed last year, the Fire Department's records management system and the servers involved with the programs that tie all three stations together with dispatch was required to be replaced and the cost for the equipment is being financed for 5 years. The FY 2020-21 budget did not include these upgrades or the new Microsoft licenses that are now mandated and has added approximately \$5,000 to the total reconciliation.

More detailed information regarding the FY 2020-21 Reconciliation is available in the Kensington Fee Schedule 2022-23 file. This same file also has the FY 2022-23 fee schedule spread sheet. Please contact me with any questions you may have on these budget calculations.

Respectfully,

Jose Castrejon
Interim Fire Chief
El Cerrito-Kensington Fire Department
(510) 215-4450

KENSINGTON FIRE PROTECTION DISTRICT BUDGET
Prior Year Reconciliation

LINE ITEM DETAIL BUDGET EXPENDITURES

	FY 2020-21 Budgeted	FY 2020-21 Actual	Difference	Percentage	Reconciliation
5100 SALARIES & BENEFITS					
51110 Salaries	\$5,412,746.23	\$4,954,055.62	\$458,690.61	27.75%	\$127,286.64
51120 Temporary/Part-time Salaries	\$0.00	\$0.00	\$0.00	27.75%	\$0.00
51140 Overtime Pay	\$400,000.00	\$1,024,189.22	(\$624,189.22)	27.75%	(\$173,212.51)
51145 FLSA Overtime pay	\$104,655.00	\$105,602.65	(\$947.65)	27.75%	(\$262.97)
51146 Non Suppression Overtime pay	\$85,000.00	\$44,769.29	\$40,230.71	27.75%	\$11,164.02
51155 One-Time Payout	\$100,000.00	\$112,176.78	(\$12,176.78)	27.75%	(\$3,379.06)
51210 PERS Contributions	\$984,513.00	\$1,017,817.73	(\$33,304.73)	27.75%	(\$9,242.06)
51211 PERS UAL	\$1,470,538.90	\$1,819,421.40	(\$348,882.50)	27.75%	(\$96,814.89)
51220 FICA/MEDICARE	\$86,139.45	\$100,337.14	(\$14,197.69)	27.75%	(\$3,939.86)
51230 Medical Insurance	\$853,865.80	\$792,807.29	\$61,058.51	27.75%	\$16,943.74
51235 Life & LTD Insurance	\$40,444.00	\$41,825.96	(\$1,381.96)	27.75%	(\$383.49)
51237 Allowances & Other Benefits	\$152,100.00	\$149,847.58	\$2,252.42	27.75%	\$625.05
51240 Workers Compensation	\$199,245.00	\$143,369.22	\$55,875.78	27.75%	\$15,505.53
51242 Workers Compensation Pay (In Lieu of Salary)	\$0.00	\$104,675.38	(\$104,675.38)	27.75%	(\$29,047.42)
TOTALS	\$9,889,247.38	\$10,410,895.26	(\$521,647.88)		(\$144,757.29)
5200 PROFESSIONAL SERVICES					
52190 Misc. Professional Services	\$80,000.00	\$13,679.85	\$66,320.15	33.33%	\$22,104.51
52220 Medical Services	\$18,540.00	\$6,136.00	\$12,404.00	33.33%	\$4,134.25
52230 Other Technical Services	\$13,400.00	\$6,479.76	\$6,920.24	33.33%	\$2,306.52
TOTALS	\$111,940.00	\$26,295.61	\$85,644.39		\$28,545.28
5300 PROPERTY SERVICES					
53110 Utilities	\$19,200.00	\$22,169.78	(\$2,969.78)	0.00%	\$0.00
53230 Building Maintenance Services	\$20,000.00	\$24,365.94	(\$4,365.94)	33.33%	(\$1,455.17)
53240 Landscape/Park Maint Svcs	\$53,500.00	\$22,703.00	\$30,797.00	0.00%	\$0.00
53250 Vehicle/Equip Maint Svcs	\$126,280.00	\$131,067.28	(\$4,787.28)	25.00%	(\$1,196.82)
53290 Misc R&M Svcs	\$266,976.00	\$266,155.94	\$820.06	33.33%	\$273.33
53320 Vehicle & Equip Lease	\$0.00	\$10,000.00	(\$10,000.00)	0.00%	\$0.00
53330 Vehicle Replcmt Rental Charge	\$30,000.00	\$0.00	\$30,000.00	18.83%	\$5,649.00
53910 Solid Waste Services	\$6,200.00	\$7,512.49	(\$1,312.49)	33.33%	(\$437.45)
53990 Other Property Services	\$0.00	\$772.82	(\$772.82)	33.33%	(\$257.58)
TOTALS	\$522,156.00	\$484,747.25	\$37,408.75		\$2,575.30
5400 OTHER SERVICES					
54210 Telephone Expenses	\$17,000.00	\$19,007.08	(\$2,007.08)	20.00%	(\$401.42)
54220 Mobile/wireless Expenses	\$13,400.00	\$16,952.67	(\$3,552.67)	20.00%	(\$710.53)
54230 Internet Services	\$0.00	\$16,005.00	(\$16,005.00)	20.00%	(\$3,201.00)
54240 Software Licenses & Maintenance	\$0.00	\$4,481.10	(\$4,481.10)	20.00%	(\$896.22)
54310 Legal Notices & Advertisements	\$5,000.00	\$27.50	\$4,972.50	25.00%	\$1,243.13
54410 Printing and Binding	\$6,180.00	\$1,899.35	\$4,280.65	25.00%	\$1,070.16
54610 Travel & Training	\$44,970.00	\$41,922.55	\$3,047.45	25.00%	\$761.86
54910 Dues & Subscriptions	\$14,690.00	\$13,682.04	\$1,007.96	25.00%	\$251.99
54990 Other Administrative Services	\$300.00	\$970.00	(\$670.00)	25.00%	(\$167.50)
TOTALS	\$101,540.00	\$114,947.29	(\$13,407.29)		(\$2,049.53)
5500 SUPPLIES					
55110 General Office Supplies	\$6,000.00	\$6,102.31	(\$102.31)	25.00%	(\$25.58)
55120 Postage & Delivery	\$2,400.00	\$1,168.51	\$1,231.49	25.00%	\$307.87
55130 Photocopying Charges	\$1,000.00	\$0.00	\$1,000.00	25.00%	\$250.00
55210 Fuel	\$42,800.00	\$38,705.58	\$4,094.42	27.00%	\$1,105.49
55220 Safety Supplies	\$0.00	\$182.16	(\$182.16)	30.00%	(\$54.65)
55230 Medical Supplies	\$28,200.00	\$22,583.56	\$5,616.44	30.00%	\$1,684.93
55240 Clothing & Uniform Supplies	\$53,600.00	\$51,479.83	\$2,120.17	33.33%	\$706.65
55250 Vehicle & Equipmt Supplies	\$14,490.00	\$13,682.13	\$807.87	25.00%	\$201.97
55290 Other Operating Supplies	\$8,500.00	\$6,774.68	\$1,725.32	25.00%	\$431.33
55520 Building Supplies	\$6,035.00	\$7,229.70	(\$1,194.70)	25.00%	(\$298.68)
TOTALS	\$163,025.00	\$147,908.46	\$15,116.54		\$4,309.35

5600 CAPITAL OUTLAY						
56310	Improvements, Not Buildings	\$7,800.00	\$353.22	\$7,446.78	0.00%	\$0.00
56410	Office Equipment < \$10K	\$9,000.00	\$9,751.64	(\$751.64)	0.00%	\$0.00
56710	Other Equipment < \$10K	\$6,000.00	\$7,735.42	(\$1,735.42)	0.00%	\$0.00
TOTALS		\$22,800.00	\$17,840.28	\$4,959.72		\$0.00
5800 OTHER CHARGES						
58220	Licenses & Permits	\$5,450.00	\$489.65	\$4,960.35	25.00%	\$1,240.09
TOTALS		\$5,450.00	\$489.65	\$4,960.35		\$1,240.09
OVERHEAD CHARGES (9% of Personnel)		\$890,032.26	\$936,980.57	(\$46,948.31)	27.75%	(\$13,028.16)
TOTAL EXPENDITURES		\$11,706,190.64	\$12,140,104.37	(\$433,913.73)		(\$123,164.96)

CITY OF EL CERRITO / KENSINGTON FIRE PROTECTION DISTRICT

Proposed Contract Fee for FY 2022-23

	Adopted FY21-22 Budget	Preliminary FY22-23 Budget	KFPD %	KFPD FY22-23 Fee
<u>5100 SALARIES & BENEFITS</u>				
51110 Salaries	\$5,583,637.00	\$5,853,916.00	27.75%	\$1,624,461.69
51130 Temporary/Part-time Salaries	\$1,500.00	\$3,200.00	27.75%	\$888.00
51140 Overtime Pay	\$500,000.00	\$750,000.00	27.75%	\$208,125.00
51145 FLSA Overtime pay	\$104,656.00	\$128,352.00	27.75%	\$35,617.68
51146 Non Suppression Overtime pay	\$50,000.00	\$60,000.00	27.75%	\$16,650.00
51155 One-Time Payout	\$0.00	\$50,000.00	27.75%	\$13,875.00
51210 PERS Contributions	\$983,202.00	\$1,034,713.00	27.75%	\$287,132.86
51211 PERS UAL	\$2,241,677.00	\$2,328,685.00	27.75%	\$646,210.09
51220 FICA/MEDICARE	\$88,094.00	\$91,682.00	27.75%	\$25,441.76
51230 Medical Insurance	\$811,998.00	\$873,244.00	27.75%	\$242,325.21
51235 Life & LTD Insurance	\$40,101.00	\$42,871.00	27.75%	\$11,896.70
51237 Allowances & Other Benefits	\$155,800.00	\$157,075.00	27.75%	\$43,588.31
51240 Workers Compensation	\$154,332.00	\$201,322.00	27.75%	\$55,866.86
51242 Workers Compensation Pay (In Lieu of Salary)		\$50,000.00	27.75%	\$13,875.00
TOTAL	\$10,714,997.00	\$11,625,060.00		\$3,225,954.15
<u>5200 PROFESSIONAL SERVICES</u>				
52190 Misc. Professional Services	\$299,500.00	\$299,500.00	33.33%	\$99,823.35
52220 Medical Services	\$18,200.00	\$20,000.00	33.33%	\$6,666.00
52230 Other Technical Services	\$8,700.00	\$8,700.00	33.33%	\$2,899.71
TOTAL	\$326,400.00	\$328,200.00		\$109,389.06
<u>5300 PROPERTY SERVICES</u>				
53110 Utilities	\$25,700.00	\$28,270.00	0.00%	\$0.00
53230 Building Maintenance Services	\$21,300.00	\$25,000.00	33.33%	\$8,332.50
53240 Landscape/Park Maint Svcs	\$54,500.00	\$55,000.00	0.00%	\$0.00
53250 Vehicle/Equip Maint Svcs	\$150,000.00	\$150,000.00	25.00%	\$37,500.00
53290 Misc. R&M Svcs	\$109,100.00	\$100,000.00	33.33%	\$33,330.00
53320 Vehicle & Equip Lease	\$0.00	\$0.00	0.00%	\$0.00
53330 Vehicle Replacement Rental Charge	\$81,000.00	\$156,000.00	18.83%	\$29,374.80
53910 Solid Waste Services	\$8,000.00	\$8,000.00	33.33%	\$2,666.40
TOTAL	\$449,600.00	\$522,270.00		\$111,203.70
<u>5400 OTHER SERVICES</u>				
54210 Telephone Expenses	\$17,000.00	\$18,700.00	20.00%	\$3,740.00
54220 Mobile/wireless Expenses	\$10,728.00	\$12,400.00	20.00%	\$2,480.00
54230 Internet Services	\$36,904.00	\$15,000.00	33.33%	\$4,999.50
54240 Software Licenses & Maintenance	\$2,700.00	\$5,000.00	33.33%	\$1,666.50
54310 Legal Notices & Advertisements	\$2,500.00	\$2,500.00	25.00%	\$625.00
54410 Printing and Binding	\$3,500.00	\$10,000.00	25.00%	\$2,500.00
54610 Travel & Training	\$41,000.00	\$100,000.00	25.00%	\$25,000.00
54910 Dues & Subscriptions	\$15,570.00	\$16,000.00	25.00%	\$4,000.00
54990 Other Administrative Services	\$9,500.00	\$9,500.00	25.00%	\$2,375.00
TOTAL	\$139,402.00	\$189,100.00		\$47,386.00
<u>5500 SUPPLIES</u>				
55110 General Office Supplies	\$6,000.00	\$6,000.00	25.00%	\$1,500.00
55120 Postage & Delivery	\$2,700.00	\$3,700.00	25.00%	\$925.00
55130 Photocopying Charges	\$1,000.00	\$1,000.00	25.00%	\$250.00
55210 Fuel	\$41,700.00	\$54,600.00	27.00%	\$14,742.00
55220 Safety Supplies		\$0.00	30.00%	\$0.00
55230 Medical Supplies	\$25,000.00	\$25,000.00	30.00%	\$7,500.00
55240 Clothing & Uniform Supplies	\$45,900.00	\$75,900.00	33.33%	\$25,297.47
55250 Vehicle & Equipment Supplies	\$13,500.00	\$13,500.00	25.00%	\$3,375.00
55290 Other Operating Supplies	\$10,000.00	\$10,000.00	25.00%	\$2,500.00
55520 Building Supplies	\$10,000.00	\$10,000.00	25.00%	\$2,500.00

TOTAL	\$104,400.00	\$199,700.00		\$58,589.47
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5600 CAPITAL OUTLAY

56310	Improvements, Not Buildings	\$20,000.00	\$20,000.00	0.00%	\$0.00
56410	Office Equipment <\$10K	\$10,000.00	\$10,000.00	0.00%	\$0.00
56710	Other Equipment < \$10K	\$7,100.00	\$7,100.00	0.00%	\$0.00
56720	Other Equipment > \$10K	\$0.00	\$0.00	0.00%	\$0.00

TOTAL	\$37,100.00	\$37,100.00		\$0.00
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5800 OTHER CHARGES

58220	Licenses & Permits	\$2,500.00	\$2,500.00	25.00%	\$625.00
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TOTAL	\$2,500.00	\$2,500.00		\$625.00
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GRAND TOTAL	\$11,825,799.00	\$12,903,930.00	27.54%	\$3,553,147.38
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OVERHEAD CHARGES (9% of Personnel)	\$964,349.73	\$1,046,255.40	27.75%	\$290,335.87
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FY 2022-2023 UNRECONCILED CONTRACT AMOUNT: \$3,843,483.25

FY 2020-21 BUDGET TO ACTUAL RECONCILIATION: \$123,164.96

FY 2022-2023 PROPOSED CONTRACT FEE: \$3,966,648.21