



KENSINGTON FIRE PROTECTION DISTRICT

Finance Committee Meeting

Friday, January 29, 2021, 10:00 am

Via Zoom Teleconference

Internet Address:

<https://zoom.us/j/93375891755?pwd=R3hTS0xsQnc1TWhlQ3hBUlp0YnZtdz09>

Telephone Access:

(669) 900-9128 or (346) 248-7799 or (253) 215-8782

Webinar ID: 933 7589 1755

Passcode: 275241

Due to COVID-19, and in accordance with California Executive Orders N-29-20, the District Board meeting will not be physically open to the public and all Board Members will be teleconferencing into the meeting. To maximize public safety while still maintaining transparency and public access, members of the public can observe the meeting by accessing the link above (on the day and time of the meeting) and following the instructions on how to comment. Public comment may also be sent in advance of the meeting to the Board President and Board Clerk via email at public.comment@kensingtonfire.org. Comments will then be read into the record, with a maximum allowance of 5 minutes per individual comment, subject to the Chair's discretion.

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

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

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

AGENDA

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

1. (10:00am) CALL TO ORDER/ROLL CALL

President Nagel and Director Kosel (Committee Chair)

2. (10:01am) PUBLIC COMMENT - This place on the agenda is reserved for comments and inquiries from citizens and Board members concerning matters that do not otherwise appear on the agenda.

OLD BUSINESS

(None)

NEW BUSINESS

3. (10:10am) FINANCE COMMITTEE MEETING DATES FOR CALENDAR YEAR 2021

Action = Propose and Confirm meeting dates

4. (10:20am) MANAGEMENT TIMESHEET REVIEW (Supporting Material)

Action = Review and Accept

5. (10:25am) MID-YEAR FINANCIAL REVIEWS

5.1. MID-YEAR REVIEW OF FIRE SERVICES CONTRACT FINANCIALS (Supporting Material)

Action = Presentation/Discussion

5.2. MID-YEAR REVIEW OF DISTRICT BUDGET (Supporting Material)

Action = Presentation/Discussion

6. (11:05pm) FINANCIAL STATEMENTS – CASH FLOW, INVESTMENTS (Supporting Material)

Action = Presentation/Discussion

7. (11:35pm) FY2019-2020 AUDIT UPDATE (Supporting Material)

Action = Presentation/Discussion

8. (11:50pm) FUTURE AGENDA ITEMS

9. (12:00pm) ADJOURNMENT – The next meeting of the KFPD Finance Committee will be held on a date to be listed on the District's website and posted at the KFPD Public Safety Building and two additional public locations 72-hours prior to the meeting.



Kensington Fire Protection District
Employee Timesheet

Employee Name: Mary A. Morris-Mayorga
 Title: Interim General Manager
 Pay Period Start: 12/1/2020
 Pay Period End: 12/15/2020

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
12/1/2020	Finance-CCC/GL/bills, FC Committee, Adm Manual	4.50	2.25	2.25			
12/2/2020	Emails-Adm/Oath//pmts/FC/Manil-PSB, Fin-AP/Pmts/Entry	5.50	3.50	1.75			0.25
12/3/2020	FC Pkt, Calls-JS/RH/BH, Adm/Fin coord-SA/RS	5.50	3.50	2.00			
12/4/2020	Calls-CalPERS/JS/RH, Fin-PR, FC, Agenda Pkt	6.50	4.00	2.50			
12/5/2020	Agenda pkt	0.50	0.50				
12/6/2020							
12/7/2020	Agenda revision, emails, Final rpt	2.50	2.50				
12/8/2020	Emails-JS/BH/BL, Transition prep	3.50	3.50				
12/9/2020	Fin/Adm coord, emails, transition, BOD Mtgs	7.50	6.50	1.00			
12/10/2020	Adm-emails, fin-transmittal, EPC	4.00	1.50	0.50	2.00		
12/11/2020	Fin/Adm coord, emails, Bill-transition call	5.50	5.00	0.50			
12/12/2020							
12/13/2020							
12/14/2020	Emails-Spec Mtg/VPN, Final Rpt, Access forms	5.75	5.75				
12/15/2020	Fin coord, Emails-RH/BH/JS, Spec Mtg	5.00	4.00	1.00			
Total Hours		56.25	42.50	11.50	2.00	0.00	0.25
Rate		\$ 90.00	76%	20%	4%	0%	0%
Total Gross Pay		\$ 5,062.50					

Mary A. Morris-Mayorga
Employee Signature

12/15/2020
Date
Finance Committee _____

Weekly Total	6/7/2020	40.00	7/26/2020	30.00	9/13/2020	30.00	11/1/2020	30.00
	6/14/2020	40.00	8/2/2020	30.00	9/20/2020	30.00	11/8/2020	30.00
	6/21/2020	30.00	8/3/2020	30.00	9/27/2020	30.00	11/15/2020	30.00
	6/28/2020	30.00	8/16/2020	30.00	10/4/2020	30.00	11/22/2020	19.50
	7/5/2020	30.00	8/23/2020	9.00	10/11/2020	30.00	11/29/2020	12.75
	7/12/2020	30.00	8/30/2020	30.00	10/18/2020	30.00	12/6/2020	30.00
	7/19/2020	30.00	9/6/2020	30.00	10/25/2020	30.00	12/13/2020	23.00



Kensington Fire Protection District Employee Timesheet

Employee Name: Mary A. Morris-Mayorga
 Title: Interim General Manager
 Pay Period Start: 12/16/2020
 Pay Period End: 12/31/2020

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
12/16/2020	Emails, transition documentation	1.00	1.00				
12/17/2020	Emails	0.75	0.75				
12/18/2020	Finance coord/payroll system, emails	2.25	1.25	1.00			
12/19/2020							
12/20/2020							
12/21/2020	Emails-GA/Fin, Fin-RS, Spec Mtg	5.25	4.50	0.75			
12/22/2020	Emails, transition documentation, fin coord	2.50	2.00	0.50			
12/23/2020	Emails, fin coord, final report, manual updates	4.00	3.00	1.00			
12/24/2020	Final report, transition tasks	4.25	4.25				
12/25/2020							
12/26/2020							
12/27/2020							
12/28/2020	Emails, fin coord, bank coord, call w/BH	4.75	3.50	1.25			
12/29/2020	Emails, fin coord, final report, transition tasks	6.00	5.25	0.75			
12/30/2020	Final report, transition documentation, fin coord	5.25	4.25	1.00			
12/31/2020	Emails, BOD rpt, Final Report, access docs, fin/adm coord	7.00	5.75	1.25			
Total Hours		43.00	35.50	7.50	0.00	0.00	0.00
Rate		\$ 90.00	83%	17%	0%	0%	0%
Total Gross Pay		\$ 3,870.00					

Mary A. Morris-Mayorga
Employee Signature

12/31/2020
Date
Finance Committee _____

Weekly Total	7/5/2020	30.00	8/23/2020	30.00	9/27/2020	30.00	11/15/2020	30.00
	7/12/2020	30.00	8/30/2020	30.00	10/4/2020	30.00	11/22/2020	19.50
	7/19/2020	30.00	9/6/2020	9.00	10/11/2020	30.00	11/29/2020	12.75
	7/12/2020	30.00	8/30/2020	30.00	10/18/2020	30.00	12/6/2020	30.00
	7/19/2020	30.00	9/6/2020	30.00	10/25/2020	30.00	12/13/2020	23.00
	8/3/2020	30.00	9/13/2020	30.00	11/1/2020	30.00	12/20/2020	14.75
	8/16/2020	30.00	9/20/2020	30.00	11/8/2020	30.00	12/27/2020	16.00



Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell
 Title: General Manager
 Pay Period Start: 12/1/2020
 Pay Period End: 12/15/2020

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
12/1/2020	See Separate Task Sheet	4.00	1.50				2.50
12/2/2020	"	1.00					1.00
12/3/2020	"	1.25	1.25				
12/4/2020	"	1.00		1.00			
12/5/2020	"						
12/6/2020	"						
12/7/2020	"	0.75	0.75				
12/8/2020	"						
12/9/2020	"	2.50	2.50				
12/10/2020	"	2.75			2.75		
12/11/2020	"	2.00	1.25				0.75
12/12/2020	"						
12/13/2020	"						
12/14/2020	"						
12/15/2020	"						

Total Hours	15.25	7.25	1.00	2.75	0.00	4.25
Rate	\$ 99.00					
Total Gross Pay	<u>\$ 1,509.75</u>					

Bill Hansell

Employee Signature

12/16/2020

Date

Finance Committee

Subject	Duration	Start
KFPD - Gen Mgmt re: Timesheet; KFPD Forms; Scheduling emails;	1.50	Tue 12/1/2020
KFPD - Gen Mgmt re: PSB tour (Chief Pagoni, Chief Schuld)	2.50	Tue 12/1/2020
KFPD - Gen Mgmt re: Tel w/DD (Request to move forward w/office space rental, request to hire a draftsman to make changes to plans, discussion of roles and responsibilities for DD v GM, topic of hiring a new architect)	0.50	Wed 12/2/2020
KFPD - Gen Mgmt re: Tel w/Chief Pagoni (PSB space needs)	0.50	Wed 12/2/2020
KFPD - Gen Mgmt re: Tel from Rachel Hundley (Timesheet, closed session, management scope, legal)	1.25	Thu 12/3/2020
KFPD - Gen Mgmt re: Finance Committee Mtg	0.50	Fri 12/4/2020
KFPD - Gen Mgmt re: Finance Committee Special Mtg	0.50	Fri 12/4/2020
	Week Total:	7.25
KFPD - Gen Mgmt re: Kensington Property Owners Association mtg	0.75	Mon 12/7/2020
KFPD - Board Mtg	2.50	Wed 12/9/2020
KFPD - Gen Mgmt re: Tel w/KP (Emergency Prep agenda and priorities)	0.75	Thu 12/10/2020
KFPD - Gen Mgmt re: Emerg Prep Committee Mtg	2.00	Thu 12/10/2020
KFPD - Gen Mgmt re: Tel w/Bill Lindsey (PSB)	0.75	Fri 12/11/2020
KFPD - Gen Mgmt re: Procedures review w/MMM	1.25	Fri 12/11/2020
	Week Total:	8.00
	Time Period Total:	15.25



Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell
 Title: General Manager
 Pay Period Start: 12/16/2020
 Pay Period End: 12/31/2020

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
12/16/2020	See Separate Task Sheet	3.75	1.75				2.00
12/17/2020	"	0.75	0.75				
12/18/2020	"	1.00	1.00				
12/19/2020	"						
12/20/2020	"						
12/21/2020	"	2.00	1.00				1.00
12/22/2020	"						
12/23/2020	"	0.50	0.50				
12/24/2020	"						
12/25/2020	"						
12/26/2020	"						
12/27/2020	"						
12/28/2020	"	2.25	1.00				1.25
12/29/2020	"	1.00	1.00				
12/30/2020	"						
12/31/2020		4.75					4.75
Total Hours		16.00	7.00	0.00	0.00	0.00	9.00
Rate		\$ 99.00					
Total Gross Pay		<u>\$ 1,584.00</u>					

Bill Hansell

Employee Signature

1/5/2021

Date

Finance Committee

Subject	Duration	Date
KFPD - Gen Mgmt re: Tel w/SA (Mtg mins, general procedures)	1.00	12/16/20
KFPD - Gen Mgmt re: PSB plans per mtg requests	1.00	12/16/20
KFPD - Gen Mgmt re: Tel LN	0.75	12/16/20
KFPD - Gen Mgmt re: PSB (Mtg w/Bill Lindsey, Chief Schuld, Chief Pagoni)	1.00	12/16/20
KFPD - Gen Mgmt re: Tel w/LN (Jan agenda, gov procedures)	0.50	12/17/20
KFPD - Gen Mgmt re: Government Code issues for mtgs, agenda	0.25	12/17/20
KFPD - Gen Mgmt re: IT (Tel w/Jorge at Nerd Crossing)	1.00	12/18/20
KFPD - Gen Mgmt re: Closed Session	1.00	12/21/20
KFPD - Gen Mgmt re: PSB (Mtg w/Bill Lindsey, Chief Schuld, Chief Pagoni)	1.00	12/21/20
KFPD - Gen Mgmt re: Emails	0.50	12/23/20
KFPD - Gen Mgmt re: Tel w/MMM (Transition list)	0.75	12/28/20
KFPD - Gen Mgmt re: email Bill Lindsey and Chiefs (PBS mtg and update)	0.25	12/28/20
KFPD - Gen Mgmt re: Tel w/LN (Agenda, PSB update)	1.00	12/28/20
KFPD - Gen Mgmt re: Email agenda item request	0.25	12/28/20
KFPD - Gen Mgmt re: Teams mtg w/Legal Counsel	1.00	12/29/20
KFPD - Gen Mgmt re: PSB (KPPCSD Plan revisions; Email summary to Chiefs and BL)	2.00	12/31/20
KFPD - Gen Mgmt re: PSB (Tel w/BL)	0.75	12/31/20
KFPD - Gen Mgmt re: PSB (Tel w/Chief)	0.50	12/31/20
KFPD - Gen Mgmt re: PSB (KPPCSD Plan revisions)	1.50	12/31/20
Time Period Total:	16.00	



Kensington Fire Protection District Employee Timesheet

Employee Name: Bill Hansell
 Title: General Manager
 Pay Period Start: 1/1/2021
 Pay Period End: 1/15/2020

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

Date	Task/Project	Hours	GA	FB	EP	Pol	PS
1/1/2021	See Separate Task Sheet						
1/2/2021	"						
1/3/2021	"						
1/4/2021	"	3.50	3.00	0.50			
1/5/2021	"	7.50	6.50	0.25			0.75
1/6/2021	"	11.00	9.75	0.50	0.75		
1/7/2021	"	8.00	7.00	0.50			0.50
1/8/2021	"	8.25	5.25				3.00
1/9/2021	"						
1/10/2021	"	1.00	1.00				
1/11/2021	"	2.50	2.25				0.25
1/12/2021	"	7.25	4.25	3.00			
1/13/2021	"	7.50	7.00	0.50			
1/14/2021	"	6.75	6.00	0.50			0.25
1/15/2021	"	0.75			0.75		
Total Hours		64.00	52.00	5.75	1.50	0.00	4.75
Rate		\$ 99.00					
Total Gross Pay		<u>\$ 6,336.00</u>					

Bill Hansell

Employee Signature

1/15/2021

Date

Finance Committee

Subject	Duration	Start
KFPD - Gen Mgmt re: Tel w/Sasha	0.50	01/04/21
KFPD - Gen Mgmt re: Emails	0.50	01/04/21
KFPD - Gen Mgmt re: Tel w/Robert @ Maze	0.50	01/04/21
KFPD - Gen Mgmt re: Files	1.00	01/04/21
KFPD - Gen Mgmt re: Draft agenda and materials	1.00	01/04/21
Day Total:		3.50
KFPD - Gen Mgmt re: Operations and Policy Manuals	1.00	01/05/21
KFPD - Gen Mgmt re: Voicemails; Email Chief; Admin	1.50	01/05/21
KFPD - Gen Mgmt re: Tel w/Brenda Navellier, 510-215-4450	1.00	01/05/21
KFPD - Gen Mgmt re: Email LN, DD, Chief (PSB mtg)	0.25	01/05/21
KFPD - Gen Mgmt re: PRA for Peter Liddell (Brown Act Issue)	0.50	01/05/21
KFPD - Gen Mgmt re: Google account admin	0.50	01/05/21
KFPD - Gen Mgmt re: District voicemail revisions	1.00	01/05/21
KFPD - Gen Mgmt re: Timesheets to Maze	0.25	01/05/21
KFPD - Gen Mgmt re: PRA requests; PSB mtg	0.75	01/05/21
KFPD - Gen Mgmt re: Tel w/LN re: Board mtg, PSB	0.75	01/05/21
Day Total:		7.50
KFPD - Gen Mgmt re: Files, emails, Google master acct, IT	2.00	01/06/21
KFPD - Gen Mgmt re: Tel w/KP (Financial/Strategic Planning)	0.75	01/06/21
KFPD - Gen Mgmt re: BOD Agenda mtg w/LN	1.00	01/06/21
KFPD - Gen Mgmt re: BOD mtg packet	0.25	01/06/21
KFPD - Gen Mgmt re: Tel w/Peter Medina @ Maze (Accounting staffing)	0.50	01/06/21
KFPD - Gen Mgmt re: BOD agenda items	2.00	01/06/21
KFPD - Gen Mgmt re: Emails; Invoices; Mail	2.00	01/06/21
KFPD - Gen Mgmt re: Google Workspace settings; BOD packet materials	2.50	01/06/21
Day Total:		11.00
KFPD - Gen Mgmt re: Payroll files	0.50	01/07/21
KFPD - Gen Mgmt re: BOD mtg agenda	1.00	01/07/21
KFPD - PSB Zoom mtg w/LN, DD, Chief	2.50	01/07/21
KFPD - Gen Mgmt re: Tel w/Jorge @ Nerd Crossing (2nd computer)	0.50	01/07/21
KFPD - PSB re: Tel w/Bill Lindsay (Joint Report)	0.50	01/07/21
KFPD - Gen Mgmt re: BOD mtg packet	0.50	01/07/21
KFPD - Gen Mgmt re: BOD mtg packet	1.50	01/07/21

Subject	Duration	Start
KFPD - Gen Mgmt re: BOD mtg packet	1.00	01/07/21
Day Total:	8.00	
KFPD - Gen Mgmt re: BOD mtg packet	1.00	01/08/21
KFPD - PSB re: Plan changes	0.50	01/08/21
KFPD - Gen Mgmt re: Tel Dir Dommer (PRA)	0.25	01/08/21
KFPD - Gen Mgmt re: Tel Dir Kosel (PRA, minutes format, PSB)	0.50	01/08/21
KFPD - Gen Mgmt re: PRA (Email Directors and Staff)	1.00	01/08/21
KFPD - PSB re: Status report	1.00	01/08/21
KFPD - PSB re: Status report	1.50	01/08/21
KFPD - PSB re: Status report	0.50	01/08/21
KFPD - Gen Mgmt re: BOD packet	2.00	01/08/21
Day Total:	8.25	
KFPD - Gen Mgmt re: Email, Tel w/LN (Agenda change); Email KP (Cert of Apprec); Email BL and chiefs (Monthly mtg w/KPPCSD); Email Brent Ives (Workshop)	1.00	01/10/21
Day Total:	1.00	
KFPD - Gen Mgmt re: Emails w/BI (Special mtg on Brown Act, etc); Follow up w/Board	0.50	01/11/21
KFPD - Gen Mgmt re: Tel w/Sasha	0.25	01/11/21
KFPD - Gen Mgmt re: Emails	0.50	01/11/21
KFPD - Gen Mgmt re: Emails	0.50	01/11/21
KFPD - Gen Mgmt re: Tel w/DD (PSB site options, process)	0.25	01/11/21
KFPD - Gen Mgmt re: Emails	0.50	01/11/21
Day Total:	2.50	
KFPD - Gen Mgmt re: finances;	1.00	01/12/21
KFPD - Gen Mgmt re: Legal (PRA update to Directors)	1.00	01/12/21
KFPD - Gen Mgmt re: Tel w/Brent Ives (Special Mtg)	0.25	01/12/21
KFPD - Gen Mgmt re: finances;	0.50	01/12/21
KFPD - Gen Mgmt re: finances;	0.50	01/12/21
KFPD - Gen Mgmt re: Tel w/Mary (Financial Accounts & Procedures)	1.00	01/12/21
KFPD - Gen Mgmt re: BOD Special Mtg planning	1.50	01/12/21
KFPD - Gen Mgmt re: ATT billing issues; Board Packet review	1.50	01/12/21
Day Total:	7.25	
KFPD - Gen Mgmt re: Office Depot account	0.50	01/13/21
KFPD - Gen Mgmt re: Tel BOD (Packet comments)	0.25	01/13/21
KFPD - Gen Mgmt re: Amin procedures	1.00	01/13/21

Subject	Duration	Start
KFPD - Gen Mgmt re: Communications	1.00	01/13/21
KFPD - Gen Mgmt re: Tel msg to Chief Chris Gray, San Rafael	0.00	01/13/21
KFPD - Gen Mgmt re: Communications	0.50	01/13/21
KFPD - Gen Mgmt re: Email Chief Chris Gray, San Rafael	0.25	01/13/21
KFPD - Gen Mgmt re: Mtg prep	0.50	01/13/21
KFPD - Gen Mgmt re: Mtg prep	0.50	01/13/21
KFPD - Board Mtg	3.00	01/13/21
Day Total:		7.50
KFPD - Gen Mgmt re: Desktop Computer R: drive files	1.00	01/14/21
KFPD - PRA response letter	0.50	01/14/21
KFPD - Gen Mgmt re: Tel w/Chief (Bldg access, records)	0.25	01/14/21
KFPD - Gen Mgmt re: Tel w/JK (Finance Committee)	0.50	01/14/21
KFPD - Gen Mgmt re: Sturgis Code review; Communications	1.00	01/14/21
KFPD - Gen Mgmt re: Tel w/Bill Lindsay (Jnt mtg planning)	0.25	01/14/21
KFPD - Gen Mgmt re: PRA response letters emailed	0.50	01/14/21
KFPD - Gen Mgmt re: on site at PSB (Post agenda, check mail, assess office files)	1.50	01/14/21
KFPD - Gen Mgmt re: Tel w/MMM (Zoom controls, Mtg followup, finances)	0.50	01/14/21
KFPD - Gen Mgmt re: Mail upload; Office photos upload	0.50	01/14/21
KFPD - Gen Mgmt re: KPPCSD mtg (Watch Joint Report item)	0.25	01/14/21
Day Total:		6.75
KFPD - Gen Mgmt re: Tel w/SA (DocuSign, Timesheet, Zoom)	0.25	01/15/21
KFPD - Gen Mgmt re: Tel w/KP (EPC)	0.50	01/15/21
Day Total:		0.75
Time Period Total:		64.00



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: January 5, 2021

TO: Bill Hansell: Kensington Fire Protection District General Manager

FROM: Michael Pigoni: Fire Chief

RE: **Mid-Year Budget Review FY 2020-21**

The fee schedule for providing fire services for the FY-2020-21 was adopted and approved by the Kensington Fire Protection District Board of Directors on June 10, 2020 for \$3,518,174.42. Several measures were taken this year by the City and the Fire Department to reduce the overall budget of the Fire Department, especially in overtime. The City had approved to fill the four vacant firefighter spots which would provide on extra person per shift to fill in for sick leave, vacations, injury etc.

Earlier in 2020, the coronavirus threat caused the City to freeze all hiring. This action prevented the Fire Department from interviewing candidates and filling the positions by July 1, 2020 which was the original goal of the adopted budget. Fortunately, in late September, the freeze was lifted and the Department was able to solicit, interview and hire 4 new firefighters. As of January 1, 2021, all 4 are now on shift working and fulfilling the goal of reducing overtime.

However, during the first 6 months of this fiscal year, the Fire Department has experienced a high number of overtimes due to a number of reasons over the four vacancies. These include;

- Nine personnel exposed to COVID-19 requiring them to self-isolate or quarantine at home requiring over 30 shifts to be backfilled
- Two personnel on Worker's Comp with knee injuries resulting in one missing a month of work and the other missing three months requiring 40 shifts to be backfilled.
- Another person on Worker's Comp with a back and hip injury resulting in 10 shifts being backfilled.
- Two additional personnel on Family Medical Leave Act (FMLA) for three months resulting in 60 shifts requiring back fill.

In total, these unexpected and unbudgeted vacancies have totaled over \$250,000 in overtime costs to provide constant staffing. However, while the Fire Department's budget has exceeded its overtime budget, due to the firefighter vacancies, the salary fund is under 50% of its budget at the mid-year point and in fact, after 6 months, the total salary and benefit budget is at 43.45% of budget. Overall the budget is at 42.08% of the adopted fee schedule. While the attached spread sheet is showing total expenditures below budget, several services such as dispatch and radio use fees which will equal \$200K + have not submitted invoices yet.

Overall, barring any serious COVID-19 outbreaks or more injuries, the Fire Department should be within its budgeted amount or very close to it despite the number of exposures and injuries. Please contact me if you have any questions.

CITY OF EL CERRITO /KENSINGTON FIRE PROTECTION DISTRICT

Mid-Year Budget Review FY-2020-2021

101 GENERAL FUND

	FY 2020-21 Budget	KFPD %	Contract Fee	FY 2020-21 Mid-Year	Contract Share	YTD %
<u>5100 SALARIES & BENEFITS</u>						
51110 Salaries	\$5,412,746.23	27.75%	\$1,502,037.08	\$1,889,727.89	\$524,399.49	34.91%
51130 Temporary/Part-time Salaries	\$0.00	27.75%	\$0.00	\$0.00	\$0.00	0.00%
51140 Overtime Pay	\$400,000.00	27.75%	\$111,000.00	\$544,707.77	\$151,156.41	136.18%
51145 FLSA Overtime pay	\$104,655.00	27.75%	\$29,041.76	\$43,336.00	\$12,025.74	41.41%
51146 Non Suppression Overtime pay	\$85,000.00	27.75%	\$23,587.50	\$11,657.33	\$3,234.91	13.71%
51150 Special Pay	\$100,000.00	27.75%	\$27,750.00	\$0.00	\$0.00	0.00%
51210 PERS Contributions	\$2,455,051.90	27.75%	\$681,276.90	\$1,207,064.80	\$334,960.48	49.17%
51220 FICA/MEDICARE	\$86,139.45	27.75%	\$23,903.70	\$51,432.46	\$14,272.51	59.71%
51230 Benefits & Insurance	\$1,046,409.80	27.75%	\$290,378.72	\$477,686.57	\$132,558.02	45.65%
51240 Workers Compensation	\$199,245.00	27.75%	\$55,290.49	\$71,684.00	\$19,892.31	35.98%
51990 Salary Savings	\$0.00	27.75%	\$0.00	\$0.00	\$0.00	0.00%
TOTAL	\$9,889,247.38		\$2,744,266.15	\$4,297,296.82	\$1,192,499.87	43.45%
<u>5200 PROFESSIONAL SERVICES</u>						
52190 Misc Professional Services	\$80,000.00	33.33%	\$26,664.00	\$10,499.35	\$3,499.43	13.12%
52220 Medical Services	\$18,540.00	33.33%	\$6,179.38	\$2,562.00	\$853.91	13.82%
52230 Other Technical Services	\$13,400.00	33.33%	\$4,466.22	\$2,358.79	\$786.18	17.60%
TOTAL	\$111,940.00		\$32,843.38	\$15,420.14	\$5,139.53	15.65%
<u>5300 PROPERTY SERVICES</u>						
53110 Utilities	\$19,200.00	0.00%	\$0.00	\$5,637.21	\$0.00	0.00%
53230 Building Maintenance Services	\$20,000.00	33.33%	\$6,666.00	\$9,739.08	\$3,246.04	48.70%
53240 Landscape/Park Maint Svcs	\$53,500.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%
53250 Vehicle/Equip Maint Svcs	\$126,280.00	25.00%	\$31,570.00	\$39,200.35	\$9,800.09	31.04%
53290 Misc R&M Svcs	\$266,976.00	33.33%	\$88,983.10	\$14,947.44	\$4,981.98	5.60%
53320 Vehicle & Equip Lease	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%
53330 Vehic Replcmt Rental Charge	\$30,000.00	18.83%	\$5,649.00	\$0.00	\$0.00	0.00%
53910 Solid Waste Services	\$6,200.00	33.33%	\$2,066.46	\$2,655.49	\$885.07	42.83%
TOTAL	\$522,156.00		\$134,934.56	\$72,179.57	\$18,913.18	14.02%
<u>5400 OTHER SERVICES</u>						
54210 Telephone Expenses	\$17,000.00	20.00%	\$3,400.00	\$4,760.23	\$952.05	28.00%
54220 Mobile/wireless Expenses	\$13,400.00	20.00%	\$2,680.00	\$3,039.03	\$607.81	22.68%
54310 Legal Notices & Advertisements	\$5,000.00	25.00%	\$1,250.00	\$0.00	\$0.00	0.00%
54410 Printing and Binding	\$6,180.00	25.00%	\$1,545.00	\$330.35	\$82.59	5.35%
54610 Travel & Training	\$44,970.00	25.00%	\$11,242.50	\$4,760.00	\$1,190.00	10.58%
54910 Dues & Subscriptions	\$14,690.00	25.00%	\$3,672.50	\$4,265.80	\$1,066.45	29.04%
54990 Other Administrative Services	\$300.00	25.00%	\$75.00	\$128.00	\$32.00	42.67%
TOTAL	\$101,540.00		\$23,865.00	\$17,283.41	\$3,930.89	16.47%

5500 SUPPLIES

55110	General Office Supplies	\$6,000.00	25.00%	\$1,500.00	\$1,300.16	\$325.04	21.67%
55120	Postage & Delivery	\$2,400.00	25.00%	\$600.00	\$222.20	\$55.55	9.26%
55130	Photocopying Charges	\$1,000.00	25.00%	\$250.00	\$0.00	\$0.00	0.00%
55210	Fuel	\$42,800.00	27.00%	\$11,556.00	\$11,049.69	\$2,983.42	25.82%
55230	Medical Supplies	\$28,200.00	30.00%	\$8,460.00	\$6,030.43	\$1,809.13	21.38%
55240	Clothing & Uniform Supplies	\$53,600.00	33.33%	\$17,864.88	\$8,052.56	\$2,683.92	15.02%
55250	Vehicle & Equipmt Supplies	\$14,490.00	25.00%	\$3,622.50	\$0.00	\$0.00	0.00%
55290	Other Operating Supplies	\$8,500.00	25.00%	\$2,125.00	\$1,043.76	\$260.94	12.28%
55520	Building Supplies	\$6,035.00	25.00%	\$1,508.75	\$1,554.75	\$388.69	25.76%
TOTAL		\$163,025.00		\$45,387.13	\$29,253.55	\$8,506.68	18.74%

5600 CAPITAL OUTLAY

56310	Improvements, Not Buildings	\$7,800.00	0.00%	\$0.00	\$219.50	\$0.00	0.00%
56410	Office Equipment <\$10K	\$9,000.00	0.00%	\$0.00	\$14,902.44	\$0.00	0.00%
56710	Other Equipment < \$10K	\$6,000.00	0.00%	\$0.00	\$3,205.03	\$0.00	0.00%
56720	Other Equipment > \$10K	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%
TOTAL		\$22,800.00		\$0.00	\$18,326.97	\$0.00	0.00%

5800 OTHER CHARGES

58220	Licenses & Permits	\$5,450.00	25.00%	\$1,362.50	\$0.00	\$0.00	0.00%
TOTAL		\$5,450.00		\$1,362.50	\$0.00	\$0.00	0.00%

GRAND TOTAL **\$10,816,158.38** **\$2,982,658.72** **\$4,449,760.46** **\$1,228,990.15** **41.20%**

OVERHEAD CHARGES (9% of Personnel) **\$890,032.26** **27.75%** **\$246,983.95** **\$107,324.98** **43.45%**
TOTAL COMPENSATION COST SHARE **\$0.00** **50.00%** **\$0.00** **\$0.00** **0.00%**

UNRECONCILED CONTRACT AMOUNT **\$3,229,642.67** **\$1,336,315.13** **41.38%**

RECONCILIATION 2018-2019 FY BUDGET TO ACTUAL **\$289,193.75** **\$144,596.88** **50.00%**
COMPENSATION COST SHARE **(\$662.00)** **(\$331.00)** **50.00%**

EL CERRITO CONTRACT FEE FY 2020-2021 **\$3,518,174.42** **\$1,480,581.01** **42.08%**



TO: Finance Committee
Kensington Fire Protection District

DATE: January 29, 2021

RE: Fiscal Year 2020-2021 Mid-Year Review and Budget Amendment

SUBMITTED BY: Mary A. Morris-Mayorga, Consultant

Recommended Action

Receive and discuss Fiscal Year 2020-2021 Mid-Year Review; consider advancing the proposed budget amendment to the Board for approval.

Background

The Fiscal Year 2020-2021 Budget was approved in June 2020 and adopted in September 2020. Since that time several operational changes have occurred along with revised estimates in certain budgeted revenues and expenditures:

- Property Tax revenue as provided by the County is approximately \$120,000 more than budget,
- General Manager, Bill Hansell, was hired in November 2020,
- Executive Assistant, Sasha Amiri, was hired in November 2020 and temporary administrative services were utilized until that time,
- Contract for operational support from former Interim General Manager, Mary Morris-Mayorga,
- Telephone original budget was based on prior service with City, and
- Re-evaluation of services related to the building renovation.

Fiscal Impact

Approval of the budget amendment increases revenue by \$120,235 and decreases expenditures by \$2,983 for a net increase to reserves of \$123,218.

Kensington Fire Protection District
Revenue & Expense Annual Budget vs. Actual YTD
July 2020 through June 2021
As of January 13, 2021

	Actual YTD	Projected Actual	Budget	Budget Amendment	Revised Budget	
Ordinary Income/Expense						
Income						
Property Taxes	\$4,469,616.42	\$4,469,616.42	\$4,348,427.00	\$120,000.00	\$4,468,427.00	Higher than estimate
Special Taxes	200,685.70	200,685.70	200,450.00	235.70	200,685.70	
Other Tax Income	0.00	25,250.00	25,250.00	0.00	25,250.00	
Lease Agreement	18,301.50	36,603.00	36,603.00	0.00	36,603.00	
Interest Income	29,322.99	121,800.00	121,800.00	0.00	121,800.00	
Total Income	\$4,717,926.61	\$4,853,955.12	\$4,732,530.00	\$120,235.70	\$4,852,765.70	
Expense						
Staff						
Wages	52,820.00	152,087.00	144,164.00	7,923.00	152,087.00	New staff
Medical/dental ins compensation	0.00	6,000.00	0.00	6,000.00	6,000.00	GM contract
Payroll Taxes	4,042.50	11,805.00	11,146.32	658.68	11,805.00	New staff
Workers Compensation/Life Ins	1,597.87	1,900.00	1,600.00	300.00	1,900.00	New staff
Payroll Processing	489.43	1,669.68	1,669.68	0.00	1,669.68	
Total Staff	58,949.80	173,461.68	158,580.00	14,881.68	173,461.68	
RETIREE MEDICAL BENEFITS						
CalPERS Settlement	4,760.40	11,425.00	11,425.00	0.00	11,425.00	
Total RETIREE MEDICAL BENEFITS	4,760.40	11,425.00	11,425.00	0.00	11,425.00	
OUTSIDE PROFESSIONAL SERVICES						
Accounting	9,950.00	15,000.00	15,000.00	0.00	15,000.00	
Actuarial Valuation	5,600.00	5,600.00	5,600.00	0.00	5,600.00	
Audit	10,000.00	17,500.00	17,500.00	0.00	17,500.00	
Contra Costa County Expenses	86.75	38,759.00	38,759.00	0.00	38,759.00	
El Cerrito Contract Fee	1,883,958.23	3,229,643.00	3,229,643.00	0.00	3,229,643.00	
El Cerrito Reconciliation(s)	178,515.99	288,532.00	288,532.00	0.00	288,532.00	
IT Services and Equipment	6,892.80	17,480.00	17,480.00	0.00	17,480.00	
Fire Abatement Contract	2,450.00	2,450.00	10,000.00	(7,550.00)	2,450.00	Reduced need this FY
Fire Engineer Plan Review	0.00	2,060.00	2,060.00	0.00	2,060.00	
Grant Writer/Coordinator	0.00	15,000.00	15,000.00	0.00	15,000.00	
Risk Management Insurance	0.00	14,420.00	14,420.00	0.00	14,420.00	
LAFCO Fees	2,293.70	2,293.70	2,601.00	(307.30)	2,293.70	Annual paid/actual
Legal Fees	35,053.03	55,000.00	55,000.00	0.00	55,000.00	GM to monitor
PSB Consultant	0.00	30,000.00	30,000.00	0.00	30,000.00	Depends upon building
Operational Consultant	0.00	7,500.00	0.00	7,500.00	7,500.00	M Morris-Mayorga
BHI/GM Recruitment & Training	12,900.00	14,400.00	10,000.00	4,400.00	14,400.00	Revised est/training
Temporary Services	8,782.85	9,000.00	6,000.00	3,000.00	9,000.00	EA hired later in FY
Website Development/Maintenance	1,120.00	2,740.00	2,520.00	220.00	2,740.00	Engage website feature
Wildland Vegetation Mgmt	0.00	7,600.00	12,600.00	(5,000.00)	7,600.00	Based on history
Total OUTSIDE PROFESSIONAL SERVICES	2,157,603.35	3,774,977.70	3,772,715.00	2,262.70	3,774,977.70	
COMMUNITY SERVICE ACTIVITIES						
Public Education	3,090.00	17,000.00	27,000.00	(10,000.00)	17,000.00	Lower due to COVID
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	2,500.00	0.00	2,500.00	
CERT Emerg Kits/Sheds/Prepared	0.00	3,500.00	3,500.00	0.00	3,500.00	
Open Houses	0.00	1,800.00	1,800.00	0.00	1,800.00	
Community Shredder	0.00	3,200.00	3,200.00	0.00	3,200.00	
DFSC Matching Grants	24,000.00	24,000.00	24,000.00	0.00	24,000.00	
Firesafe Planting Grants	0.00	3,000.00	3,000.00	0.00	3,000.00	
Community Sandbags	0.00	1,500.00	1,500.00	0.00	1,500.00	
Volunteer Appreciation	0.00	1,500.00	1,500.00	0.00	1,500.00	
Total COMMUNITY SERVICE ACTIVITIES	27,090.00	58,000.00	68,000.00	(10,000.00)	58,000.00	
DISTRICT ACTIVITIES						
Professional Development	0.00	10,000.00	10,000.00	0.00	10,000.00	
Office						
Office Expense	791.58	2,958.00	2,958.00	0.00	2,958.00	
Office Supplies	82.36	2,856.00	2,856.00	0.00	2,856.00	
Telephone	7,190.64	18,000.00	8,610.00	9,390.00	18,000.00	Based on prior EC managing, ATT& Comcast higher, GM investigating
Office- Other	317.83	500.00	102.00	398.00	500.00	
Total Office	8,382.41	24,314.00	14,526.00	9,788.00	24,314.00	
Election	0.00	4,000.00	4,000.00	0.00	4,000.00	
Firefighter's Apparel & PPE	1,187.00	1,650.00	750.00	900.00	1,650.00	
Firefighters' Expenses	0.00	3,250.00	5,250.00	(2,000.00)	3,250.00	Revised estimate
Staff Appreciation	0.00	1,750.00	1,750.00	0.00	1,750.00	
Memberships	7,753.00	8,720.00	11,220.00	(2,500.00)	8,720.00	Revised estimate
Building Maintenance						
Needs Assess/Feasibility Study	18,840.29	30,000.00	50,000.00	(20,000.00)	30,000.00	Depends upon building
Gardening service	2,275.00	6,000.00	2,000.00	4,000.00	6,000.00	Prior/current FY

Kensington Fire Protection District
Revenue & Expense Annual Budget vs. Actual YTD
 July 2020 through June 2021
 As of January 13, 2021

	Actual YTD	Projected Actual	Budget	Budget Amendment	Revised Budget	
Building alarm	230.00	840.00	840.00	0.00	840.00	
Medical Waste Disposal	3,693.95	8,400.00	8,400.00	0.00	8,400.00	
Janitorial Service	735.00	1,260.00	1,575.00	(315.00)	1,260.00	Revised estimate
Miscellaneous Maint.	15,984.79	17,850.00	17,850.00	0.00	17,850.00	Revised estimate/needs
Total Building Maintenance	41,759.03	64,350.00	80,665.00	(16,315.00)	64,350.00	
Building Utilities/Service						
Gas and Electric	5,273.76	11,130.00	11,130.00	0.00	11,130.00	
Water/Sewer	700.56	2,520.00	2,520.00	0.00	2,520.00	
Total Building Utilities/Service	5,974.32	13,650.00	13,650.00	0.00	13,650.00	
Total DISTRICT ACTIVITIES	65,055.76	131,684.00	141,811.00	(10,127.00)	131,684.00	
Contingency	0.00	25,000.00	25,000.00	0.00	25,000.00	
Total Expense	2,313,459.31	4,174,548.38	4,177,531.00	(2,982.62)	4,174,548.38	
Net Ordinary Income	2,404,467.30	679,406.74	554,999.00	123,218.32	678,217.32	
Other Income/Expense						
Other Income						
Transfers In - Capital	0.00	0.00	0.00	0.00	0.00	
Transfers In - General	0.00	0.00	0.00	0.00	0.00	
Total Other Income	0.00	0.00	0.00	0.00	0.00	
Other Expense						
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	
Transfers Out - Capital	0.00	0.00	0.00	0.00	0.00	
Transfers Out - Special	0.00	0.00	0.00	0.00	0.00	
Transfers Out - General	0.00	0.00	0.00	0.00	0.00	
<Gain>/Loss on Asset Disposal	0.00	0.00	0.00	0.00	0.00	
Total Other Expense	0.00	0.00	0.00	0.00	0.00	
Net Other Income	0.00	0.00	0.00	0.00	0.00	
Net Income	\$2,404,467.30	\$679,406.74	\$554,999.00	\$123,218.32	\$678,217.32	

Kensington Fire Protection District

Trial Balance

As of January 31, 2021

01/27/21

Accrual Basis

	Jan 31, 21	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund	88,040.40	
General Fund	3,630,875.41	
Special Tax Fund	322,594.45	
Capital Fund	47,481.95	
Grants Receivable	0.00	
Accounts Receivable - Year End	112,644.40	
Due from County for Reimb.	0.00	
Due From Other Funds	0.00	
Accounts Receivable	17,862.69	
Interest Receivable	40,854.42	
Advance on Taxes	2,200,789.36	
Advance on Supplemental Taxes	60,166.12	
KPPCSD Note Receivable	0.00	
E/C Salary Reimbursement Receiv	0.00	
Undeposited Funds	0.00	
Deposits on Fixed Assets	220,000.00	
Prepaid Services - EC		1,883,958.16
Prepaid Exp.	7,754.69	
Prepaid CERBT - Retiree Trust	291,714.65	
Investments		2,135,656.84
Investments:Capital Replacement Funds	3,455,273.80	
Investments:Fire Protect. Contract Reserves	3,229,642.67	
Investments:E/C Contract Recon Reserves	409,043.34	
Land	5,800.00	
Equipment	1,487,223.95	
Accumulated Depreciation-Equip		920,240.15
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,141,261.00
Water System Improvements	0.00	
Current Capital Outlay:Engine Defibrillators	0.00	
Current Capital Outlay:Public Education	0.00	
Current Capital Outlay:Water System Cistern	0.00	
Current Capital Outlay:Engine	0.00	
Current Capital Outlay:P/S Building Repair/Replace	0.00	
Current Capital Outlay:P/S Bldg Bay Doors	0.00	
Current Capital Outlay:Bay Lighting	0.00	
Current Capital Outlay:Computers/Computerized Equip.	0.00	
Current Capital Outlay:Office Equipment-Copier	0.00	
Current Capital Outlay:P/S Building - MCI Fund	0.00	
Current Capital Outlay:EBRICS Radios	0.00	
Current Capital Outlay:FF High Band Radios	0.00	
Current Capital Outlay:B/C Command Vehicle	59,863.07	
Current Capital Outlay:Thermal Imager	0.00	
Current Capital Outlay:Water System Improvements	0.00	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	105.00	
Current Capital Outlay:Apparatus Bay Construction	0.00	
Current Capital Outlay:Holmatro Tool	0.00	
Current Capital Outlay:Computers/Furniture	0.00	
Current Capital Outlay:Type III Engine	351,285.43	
Prop 1A Loan - State of CA	0.00	
Suspense	0.00	
Due to Revolving Acct - Gen Fnd		1,897.40
Due to Other - Issued by CCC		380,368.28
Due To Other Funds	118.00	
Accounts Payable	43,578.98	
Accrued Salary Reimb Income-EC	0.00	
Surety Bond Claim Held	0.00	
EI Cerrito Service Contract Pay	1,883,958.23	
Wages & PR Taxes Payable		6,585.09
Deferred Comp Payable	0.00	
KPPCSD MCI Deposit Payable	0.00	

Kensington Fire Protection District

Trial Balance

As of January 31, 2021

01/27/21

Accrual Basis

	Jan 31, 21	
	Debit	Credit
Deferred Inflow of Resources		9,731.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		28,562.56
GASB 45 Accrual	0.00	
Postretirement Health Ben Liab	18,156.26	
Postretirement Health Ben-Prior	0.00	
Fund Equity - General		3,889,496.00
Fund Equity - Capital Projects		3,213,698.00
Fund Equity - Special Revenue		109,075.00
Fund Equity - Gen Fixed Asset		2,212,892.01
Fund Equity		1,611,995.31
Opening Bal Equity	0.00	
Property Taxes		4,470,777.04
Special Taxes		200,685.70
Other Tax Income		12,250.32
Lease Agreement		21,351.75
Interest Income		50,165.49
Staff:Wages	81,436.51	
Staff:Payroll Taxes	6,578.32	
Staff:Workers Compensation/Life Ins	1,597.87	
Staff:Payroll Processing	869.03	
RETIREE MEDICAL BENEFITS:CaIPERS Settlement	4,760.40	
OUTSIDE PROFESSIONAL SERVICES:Accounting	9,950.00	
OUTSIDE PROFESSIONAL SERVICES:Actuarial Valuation	5,600.00	
OUTSIDE PROFESSIONAL SERVICES:Audit	10,000.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses		756.33
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	1,883,958.23	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	178,515.99	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	6,892.80	
OUTSIDE PROFESSIONAL SERVICES:Fire Abatement Contract	2,450.00	
OUTSIDE PROFESSIONAL SERVICES:RGS Contract	0.00	
OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees	2,293.70	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	35,053.03	
OUTSIDE PROFESSIONAL SERVICES:BHI/GM Recruitment	12,900.00	
OUTSIDE PROFESSIONAL SERVICES:Temporary Services	8,782.85	
OUTSIDE PROFESSIONAL SERVICES:Traffic Study	0.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	1,120.00	
COMMUNITY SERVICE ACTIVITIES:Public Education	3,090.00	
COMMUNITY SERVICE ACTIVITIES:DFSC Matching Grants	24,000.00	
DISTRICT ACTIVITIES:Office:Office Expense	791.58	
DISTRICT ACTIVITIES:Office:Office Supplies	82.36	
DISTRICT ACTIVITIES:Office:Telephone	7,190.64	
DISTRICT ACTIVITIES:Office:Office- Other	317.83	
DISTRICT ACTIVITIES:Firefighter's Apparel & PPE	1,187.00	
DISTRICT ACTIVITIES:Memberships	7,753.00	
DISTRICT ACTIVITIES:Building Maintenance:Needs Assess/Feasibility Study	18,840.29	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	2,275.00	
DISTRICT ACTIVITIES:Building Maintenance:Building alarm	230.00	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	3,693.95	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	735.00	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	15,784.79	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	4,741.08	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	468.29	
TOTAL	22,720,652.47	22,720,652.47

01/27/21
 Accrual Basis

Kensington Fire Protection District
Profit & Loss Prev Year Comparison
 July 2020 through January 2021

	Jul '20 - Jan 21	Jul '19 - Jan 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,470,777.04	4,263,163.76	207,613.28	4.9%
Special Taxes	200,685.70	200,652.50	33.20	0.0%
Other Tax Income	12,250.32	12,508.33	-258.01	-2.1%
Lease Agreement	21,351.75	21,351.75	0.00	0.0%
Interest Income	50,165.49	53,853.85	-3,688.36	-6.9%
Salary Reimbursement Agreement	0.00	22,760.68	-22,760.68	-100.0%
Salary Reimb Agreement Recon(s)	0.00	233.31	-233.31	-100.0%
Miscellaneous Income	0.00	1,610.24	-1,610.24	-100.0%
Total Income	4,755,230.30	4,576,134.42	179,095.88	3.9%
Expense				
Staff				
Wages	81,436.51	33,278.00	48,158.51	144.7%
Longevity Pay	0.00	1,000.00	-1,000.00	-100.0%
Overtime Wages	0.00	5,327.47	-5,327.47	-100.0%
Vacation Wages	0.00	15,713.82	-15,713.82	-100.0%
Medical/dental ins compensation	0.00	3,920.00	-3,920.00	-100.0%
Retirement Contribution	0.00	2,621.96	-2,621.96	-100.0%
Payroll Taxes	6,578.32	4,201.71	2,376.61	56.6%
Workers Compensation/Life Ins	1,597.87	1,497.52	100.35	6.7%
Payroll Processing	869.03	794.49	74.54	9.4%
Total Staff	90,481.73	68,354.97	22,126.76	32.4%
RETIREE MEDICAL BENEFITS				
PERS Medical	0.00	0.00	0.00	0.0%
Delta Dental	0.00	0.00	0.00	0.0%
Vision Care	0.00	0.00	0.00	0.0%
CalPERS Settlement	4,760.40	0.00	4,760.40	100.0%
Total RETIREE MEDICAL BENEFITS	4,760.40	0.00	4,760.40	100.0%
OUTSIDE PROFESSIONAL SERVICES				
Accounting	9,950.00	5,300.00	4,650.00	87.7%
Actuarial Valuation	5,600.00	2,900.00	2,700.00	93.1%
Audit	10,000.00	16,000.00	-6,000.00	-37.5%
Contra Costa County Expenses	-756.33	3,019.16	-3,775.49	-125.1%
EI Cerrito Contract Fee	1,883,958.23	1,769,759.03	114,199.20	6.5%
EI Cerrito Reconciliation(s)	178,515.99	79,916.69	98,599.30	123.4%
IT Services and Equipment	6,892.80	0.00	6,892.80	100.0%
Fire Abatement Contract	2,450.00	0.00	2,450.00	100.0%
Fire Engineer Plan Review	0.00	698.66	-698.66	-100.0%
RGS Contract	0.00	101,301.59	-101,301.59	-100.0%
Risk Management Insurance	0.00	12,561.00	-12,561.00	-100.0%
LAFCO Fees	2,293.70	2,548.19	-254.49	-10.0%
Legal Fees	35,053.03	28,950.48	6,102.55	21.1%
BHI/GM Recruitment	12,900.00	0.00	12,900.00	100.0%
Temporary Services	8,782.85	0.00	8,782.85	100.0%
Polygon Study	0.00	5,000.00	-5,000.00	-100.0%
RFP Consultant	0.00	8,190.84	-8,190.84	-100.0%
Traffic Study	0.00	2,100.00	-2,100.00	-100.0%
Website Development/Maintenance	1,120.00	1,028.00	92.00	9.0%
Wildland Vegetation Mgmt	0.00	6,300.00	-6,300.00	-100.0%
Total OUTSIDE PROFESSIONAL SERVI...	2,156,760.27	2,045,573.64	111,186.63	5.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	3,090.00	10,730.13	-7,640.13	-71.2%
Open Houses	0.00	902.75	-902.75	-100.0%
Community Shredder	0.00	1,619.38	-1,619.38	-100.0%
DFSC Matching Grants	24,000.00	0.00	24,000.00	100.0%
Total COMMUNITY SERVICE ACTIVITIES	27,090.00	13,252.66	13,837.74	104.4%
DISTRICT ACTIVITIES				
Professional Development	0.00	3,739.65	-3,739.65	-100.0%

01/27/21
 Accrual Basis

Kensington Fire Protection District
Profit & Loss Prev Year Comparison
 July 2020 through January 2021

	Jul '20 - Jan 21	Jul '19 - Jan 20	\$ Change	% Change
Office				
Office Expense	791.58	820.57	-28.99	-3.5%
Office Supplies	82.36	1,376.69	-1,294.33	-94.0%
Telephone	7,190.64	5,274.24	1,916.40	36.3%
Office- Other	317.83	0.00	317.83	100.0%
Office - Other	0.00	55.00	-55.00	-100.0%
Total Office	8,382.41	7,526.50	855.91	11.4%
Firefighter's Apparel & PPE	1,187.00	0.00	1,187.00	100.0%
Firefighters' Expenses	0.00	31.14	-31.14	-100.0%
Staff Appreciation	0.00	1,017.12	-1,017.12	-100.0%
Memberships	7,753.00	8,127.00	-374.00	-4.6%
Building Maintenance				
Needs Assess/Feasibility Study	18,840.29	50,124.41	-31,284.12	-62.4%
Gardening service	2,275.00	650.00	1,625.00	250.0%
Building alarm	230.00	115.00	115.00	100.0%
Medical Waste Disposal	3,693.95	4,758.50	-1,064.55	-22.4%
Janitorial Service	735.00	735.00	0.00	0.0%
Miscellaneous Maint.	15,784.79	9,036.62	6,748.17	74.7%
Total Building Maintenance	41,559.03	65,419.53	-23,860.50	-36.5%
Building Utilities/Service				
Gas and Electric	4,741.08	5,432.78	-691.70	-12.7%
Water/Sewer	468.29	1,082.86	-614.57	-56.8%
Total Building Utilities/Service	5,209.37	6,515.64	-1,306.27	-20.1%
Total DISTRICT ACTIVITIES	64,090.81	92,376.58	-28,285.77	-30.6%
Contingency	0.00	1,767.50	-1,767.50	-100.0%
Total Expense	2,343,183.21	2,221,324.95	121,858.26	5.5%
Net Ordinary Income	2,412,047.09	2,354,809.47	57,237.62	2.4%
Other Income/Expense				
Other Income				
Transfers In - Capital	0.00	-2,621.54	2,621.54	100.0%
Transfers In - General	0.00	23,510.99	-23,510.99	-100.0%
Total Other Income	0.00	20,889.45	-20,889.45	-100.0%
Other Expense				
Transfers Out - Capital	0.00	23,510.99	-23,510.99	-100.0%
Transfers Out - General	0.00	-2,621.54	2,621.54	100.0%
Total Other Expense	0.00	20,889.45	-20,889.45	-100.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	2,412,047.09	2,354,809.47	57,237.62	2.4%

Kensington Fire Protection District
Revenue & Expense Budget vs. Actual
 July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	4,470,777.04	4,348,427.00	122,350.04	102.81%
Special Taxes	200,685.70	200,450.00	235.70	100.12%
Other Tax Income	12,250.32	25,250.00	-12,999.68	48.52%
Lease Agreement	21,351.75	36,603.00	-15,251.25	58.33%
Interest Income	50,165.49	121,800.00	-71,634.51	41.19%
Total Income	4,755,230.30	4,732,530.00	22,700.30	100.48%
Expense				
Staff				
Wages	81,436.51	152,009.00	-70,572.49	53.57%
Payroll Taxes	6,578.32	4,202.00	2,376.32	156.55%
Workers Compensation/Life Ins	1,597.87	1,498.00	99.87	106.67%
Payroll Processing	869.03	871.00	-1.97	99.77%
Total Staff	90,481.73	158,580.00	-68,098.27	57.06%
RETIREE MEDICAL BENEFITS				
CalPERS Settlement	4,760.40	11,425.00	-6,664.60	41.67%
Total RETIREE MEDICAL BENEFITS	4,760.40	11,425.00	-6,664.60	41.67%
OUTSIDE PROFESSIONAL SERVICES				
Accounting	9,950.00	15,000.00	-5,050.00	66.33%
Actuarial Valuation	5,600.00	5,600.00	0.00	100.00%
Audit	10,000.00	17,500.00	-7,500.00	57.14%
Contra Costa County Expenses	-756.33	38,759.00	-39,515.33	-1.95%
El Cerrito Contract Fee	1,883,958.23	3,229,643.00	-1,345,684.77	58.33%
El Cerrito Reconciliation(s)	178,515.99	288,532.00	-110,016.01	61.87%
IT Services and Equipment	6,892.80	17,480.00	-10,587.20	39.43%
Fire Abatement Contract	2,450.00	10,000.00	-7,550.00	24.5%
Fire Engineer Plan Review	0.00	2,060.00	-2,060.00	0.0%
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	0.00	14,420.00	-14,420.00	0.0%
LAFCO Fees	2,293.70	2,601.00	-307.30	88.19%
Legal Fees	35,053.03	55,000.00	-19,946.97	63.73%
PSB Consultant	0.00	30,000.00	-30,000.00	0.0%
BH/GM Recruitment	12,900.00	10,000.00	2,900.00	129.0%
Temporary Services	8,782.85	6,000.00	2,782.85	146.38%
Website Development/Maintenance	1,120.00	2,520.00	-1,400.00	44.44%
Wildland Vegetation Mgmt	0.00	12,600.00	-12,600.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	2,156,760.27	3,772,715.00	-1,615,954.73	57.17%
COMMUNITY SERVICE ACTIVITIES				
Public Education	3,090.00	27,000.00	-23,910.00	11.44%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	3,500.00	-3,500.00	0.0%
Open Houses	0.00	1,800.00	-1,800.00	0.0%
Community Shredder	0.00	3,200.00	-3,200.00	0.0%
DFSC Matching Grants	24,000.00	24,000.00	0.00	100.00%
Firesafe Planting Grants	0.00	3,000.00	-3,000.00	0.0%
Community Sandbags	0.00	1,500.00	-1,500.00	0.0%
Volunteer Appreciation	0.00	1,500.00	-1,500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	27,090.00	68,000.00	-40,910.00	39.84%
DISTRICT ACTIVITIES				
Professional Development	0.00	10,000.00	-10,000.00	0.0%
Office				
Office Expense	791.58	2,958.00	-2,166.42	26.76%
Office Supplies	82.36	2,856.00	-2,773.64	2.88%
Telephone	7,190.64	8,610.00	-1,419.36	83.52%
Office- Other	317.83	102.00	215.83	311.6%
Total Office	8,382.41	14,526.00	-6,143.59	57.71%
Election	0.00	4,000.00	-4,000.00	0.0%
Firefighter's Apparel & PPE	1,187.00	750.00	437.00	158.27%
Firefighters' Expenses	0.00	5,250.00	-5,250.00	0.0%
Staff Appreciation	0.00	1,750.00	-1,750.00	0.0%
Memberships	7,753.00	11,220.00	-3,467.00	69.1%

Kensington Fire Protection District
Revenue & Expense Budget vs. Actual
 July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Building Maintenance				
Needs Assess/Feasibility Study	18,840.29	50,000.00	-31,159.71	37.68%
Gardening service	2,275.00	2,000.00	275.00	113.75%
Building alarm	230.00	840.00	-610.00	27.38%
Medical Waste Disposal	3,693.95	8,400.00	-4,706.05	43.98%
Janitorial Service	735.00	1,575.00	-840.00	46.67%
Miscellaneous Maint.	15,784.79	17,850.00	-2,065.21	88.43%
Total Building Maintenance	<u>41,559.03</u>	<u>80,665.00</u>	<u>-39,105.97</u>	<u>51.52%</u>
Building Utilities/Service				
Gas and Electric	4,741.08	11,130.00	-6,388.92	42.6%
Water/Sewer	468.29	2,520.00	-2,051.71	18.58%
Total Building Utilities/Service	<u>5,209.37</u>	<u>13,650.00</u>	<u>-8,440.63</u>	<u>38.16%</u>
Total DISTRICT ACTIVITIES	<u>64,090.81</u>	<u>141,811.00</u>	<u>-77,720.19</u>	<u>45.2%</u>
Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	<u>2,343,183.21</u>	<u>4,177,531.00</u>	<u>-1,834,347.79</u>	<u>56.09%</u>
Net Ordinary Income	<u>2,412,047.09</u>	<u>554,999.00</u>	<u>1,857,048.09</u>	<u>434.6%</u>
Net Income	<u>2,412,047.09</u>	<u>554,999.00</u>	<u>1,857,048.09</u>	<u>434.6%</u>



BETTY T. YEE

California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

Agency Name	KENSINGTON FPD
Account Number	17-07-011

As of 01/15/2021, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 12/31/2020.

Earnings Ratio		.00001719170547343
Interest Rate		0.63%
Dollar Day Total	\$	456,250,392.40
Quarter End Principal Balance	\$	4,960,770.68
Quarterly Interest Earned	\$	7,843.72



Inventory by Market Value

As Of Date: 11/30/2020

Date Basis: Settlement

Run: 11/30/2020 03:33:48 PM

Reporting Currency: Local

Contra Costa County

Inv. No.	Description	CUSIP	Purchase Maturity	Coupon YTM TR	Current Par /Share Current Book	Market Value Market Price	Curr Accr Int Price Source	Unrealized Gain Unrealized Loss
Fund: 3007 KENSINGTON FIRE								
82929	KFPD GOV FHLB NOTES	313381CA1	01/27/2016	1.375000	250,000.00	250,097.50	1,623.26	1,720.00
			12/11/2020	1.513574	248,377.50	100.039000	IDC-FIS	0.00
82931	KFPD GOV FHLB NOTES	3130A3UQ5	01/25/2016	1.875000	250,000.00	250,127.50	2,213.54	0.00
			12/11/2020	1.570027	253,565.00	100.051000	IDC-FIS	-3,437.50
84849	KFPD GOV FCCB NOTES	3133EJ4Q9	01/22/2019	2.550000	250,000.00	250,710.00	2,479.17	1,182.75
			01/11/2021	2.648926	249,527.25	100.284000	IDC-FIS	0.00
			Subtotal	1.933874	750,000.00	750,935.00	6,315.97	2,902.75
				1.909619	751,469.75	100.124667		-3,437.50
Grand Total			Count 3	1.933874	750,000.00	750,935.00	6,315.97	2,902.75
				1.909619	751,469.75	100.124667		-3,437.50



Inventory by Market Value

As Of Date: 11/30/2020

Date Basis: Settlement

Run: 11/30/2020 03:33:48 PM

Reporting Currency: Local

Contra Costa County

Assets (000's)	Current Par	Current Book	Market	MKT/Book	Un Gain/Loss	Yield
U.S. AGENCIES	750.00	751.47	750.94	99.93 %	-0.53	1.91 %
Totals(000's)	750.00	751.47	750.94	99.93 %	-0.53	1.91 %

Asset Allocation

