



EL CERRITO-KENSINGTON FIRE DEPARTMENT

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DATE: May 20, 2020

TO: Kensington Fire Protection Finance Committee Members

FROM: Michael Pigoni: Fire Chief

RE: **Fiscal Year 2020-21 Fee Schedule**

To Members of the Finance Committee,

Attached please find the Kensington Preliminary Budget for Fiscal Year 2020/21. Included in this file is the worksheets for “Prior Year Reconciliation”, “Prior Year Reconciliation Summary” and the Budget FY20-21 which is the proposed fee schedule for this next year that will begin July 1, 2020. As a point of clarification, the term “Prior Year” refers to Fiscal Year 2018-19 (FY-19). In May of 2018, the proposed fee schedule for FY2018-19 was \$3,016,868 which included \$215,158 budget to actual reconciliation for FY2016-17.

In review of FY-19, the Overtime Pay account was budgeted at \$700,000.00 which was very conservative considering that the Fire Department has been running with 3 vacancies for many years and backfilling with overtime. The overtime average has been steady at just over \$1 million annually for the past 5 years. This has been justified due to the high pension costs and even higher unfunded accrued liability (UAL) costs to recruit and hire the additional firefighters.

This same year, three personnel retired including the Fire Chief, a Battalion Chief, and an Engineer. None of these retirements were budgeted and the vacancies were backfilled with additional overtime while the Fire Department recruited and hired replacements. In addition, the Fire Department had three personnel off on Family Medical Leave Act (FMLA) for an extended amount of time as well as an extended Worker’s Comp injury. All these vacancies added up to an additional overtime costs of approximately \$505,000. Additionally, there were the “One Time Payouts” for vacation and sick leave buyout that amounted to approximately \$122,000 that was not budgeted.

Related costs to these retirements are also seen in “Miscellaneous Professional Services” to hold promotional tests for Engineer, Captain and Battalion Chief as well as background checks, psychological assessments, and medical evaluations for the new recruits. Also, there were the costs to purchase and provided the personal protective equipment for the new hires that is seen in the Clothing and Uniform account. This includes their structural turnout gear, wildland gear, boots, helmets, and gloves.

During this same time, we experienced some major repairs on all the apparatus, potentially due a bad fuel load which required a new fuel injection pump and injectors as well as a head gasket on Engine 165, a new turbocharger on Engine 172 and a fuel injection pump and injectors on Engine 171. Also, our dispatch fee with Contra Costa County Regional Fire Communication Center (Con Fire) was increased over \$25,000 over what was budgeted to upgrade their CAD and Enhanced 911 systems.

These listed items along with some smaller budget to actual true ups adds up to a total reconciliation for FY-19 of \$289,193.75 which would have made the total fee for FY-19 \$3,306,061.91.

For the current fiscal year, the adopted contract fee was \$3,088,752.09. At the March 11, 2020 Board Meeting, Glenn Lazof of RGS submitted mid-year budget review with an estimated budget to actual reconciliation of \$242,036.00 or a revised total contract fee of \$3,330,749.09.

Reviewing the Fee Schedule Budget for Fiscal Year 2020-21, the proposed contract fee is \$3,518,174.42 which is approximately a 6% increase over the last three years after reconciliation. There are some changes made this year to the Department's operations to reduce overall costs. One of these is historical use of overtime to backfill vacancies. The Kensington Finance Committee as well as the Board has expressed their concerns on the amount of overtime every year and if it is really the most efficient use of labor. I am proposing to the City Council and it is reflected in this proposed fee schedule to fill the three vacancies and reduce the overtime budget. The PERS rates for new hires under the Pension Reform Act are considerably less than the Classic PERS costs.

The Fire Department is also anticipating another retirement by the end of the year and thus I have budgeted for the costs associated for that as well as the onetime costs to recruit, test and hire the new firefighters including their personal protective equipment. I have also budgeted promotional tests to establish new promotional lists that will be valid for 2 year. These measures along with the concessions made by the labor group on their salaries, and updating the personnel spread sheet calculations, I am confident that this budget will be very close to actual and that in future fee reviews, the District will not face large reconciliation costs.

Please contact me with any questions you may have on these budget calculations.

Respectfully,

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

KENSINGTON FIRE PROTECTION DISTRICT BUDGET**Prior Year Reconciliation**

LINE ITEM DETAIL BUDGET EXPENDITURES

	FY 2018-19 Budgeted	FY 2018-19 Actual	Difference	Percentage	Reconciliation
5100 SALARIES & BENEFITS					
51110 Salaries	\$5,081,717.00	\$4,899,247.21	\$182,469.79	27.75%	\$50,635.37
51120 Temporary/Part-time Salaries	\$1,500.00	\$0.00	\$1,500.00	27.75%	\$416.25
51130 Temporary/Part-time Salaries	\$0.00	\$0.00	\$0.00	27.75%	
51140 Overtime Pay	\$700,000.00	\$1,205,676.98	(\$505,676.98)	27.75%	(\$140,325.36)
51145 FLSA Overtime pay	\$95,000.00	\$94,201.83	\$798.17	27.75%	\$221.49
51146 Non Suppression Overtime pay	\$84,000.00	\$73,633.37	\$10,366.63	27.75%	\$2,876.74
51150 Special Pay			\$0.00	27.75%	\$0.00
51155 One-Time Payout		\$122,472.36	(\$122,472.36)	27.75%	(\$33,986.08)
51210 PERS Contributions	\$2,235,778.00	\$2,202,928.89	\$32,849.11	27.75%	\$9,115.63
51200 PARS Contributions			\$0.00	27.75%	\$0.00
51220 FICA/MEDICARE	\$76,005.00	\$86,253.95	(\$10,248.95)	27.75%	(\$2,844.08)
51230 Insurance and Benefits	\$784,051.00	\$727,497.71	\$56,553.29	27.75%	\$15,693.54
51235 Life & LTD Insurance	\$40,942.00	\$45,915.10	(\$4,973.10)	27.75%	(\$1,380.04)
51237 Allowances & Other Benefits	\$160,025.00	\$140,625.00	\$19,400.00	27.75%	\$5,383.50
51240 Workers Compensation	\$199,338.00	\$197,397.38	\$1,940.62	27.75%	\$538.52
51242 Workers Compensation Pay (In Lieu of Salary)		\$7,382.79	(\$7,382.79)	27.75%	(\$2,048.72)
51990 Salary Savings	(\$634,104.00)	\$0.00	(\$634,104.00)	27.75%	(\$175,963.86)
TOTAL	\$8,824,252.00	\$9,803,232.57	(\$978,980.57)		(\$271,667.11)
5200 PROFESSIONAL SERVICES					
52190 Misc Professional Services	\$25,000.00	\$43,185.65	(\$18,185.65)	33.33%	(\$6,061.28)
52220 Medical Services	\$15,000.00	\$13,754.62	\$1,245.38	33.33%	\$415.09
52230 Other Technical Services	\$3,500.00	\$2,862.24	\$637.76	33.33%	\$212.57
TOTAL	\$43,500.00	\$59,802.51	(\$16,302.51)		(\$5,433.63)
5300 PROPERTY SERVICES					
53110 Utilities	\$16,000.00	\$15,102.77	\$897.23	0.00%	\$0.00
53230 Building Maintenance Services	\$18,000.00	\$22,732.73	(\$4,732.73)	33.33%	(\$1,577.42)
53240 Landscape/Park Maint Svcs	\$30,000.00	\$44,812.46	(\$14,812.46)	0.00%	\$0.00
53250 Vehicle/Equip Maint Svcs	\$90,000.00	\$129,993.41	(\$39,993.41)	25.00%	(\$9,998.35)
53290 Misc R&M Svcs	\$194,000.00	\$224,749.11	(\$30,749.11)	33.33%	(\$10,248.68)
53320 Vehicle & Equip Lease	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
53330 Vehicle Replcmt Rental Charge	\$162,000.00	\$77,083.70	\$84,916.30	18.83%	\$15,989.74
53910 Solid Waste Services	\$8,000.00	\$9,470.92	(\$1,470.92)	33.33%	(\$490.26)
53990 Other Property Services		\$726.50	(\$726.50)	33.33%	(\$242.14)
TOTAL	\$518,000.00	\$524,671.60	(\$6,671.60)		(\$6,567.11)
5400 OTHER SERVICES					
54210 Telephone Expenses	\$17,000.00	\$14,300.86	\$2,699.14	20.00%	\$539.83
54220 Mobile/wireless Expenses	\$17,000.00	\$14,373.08	\$2,626.92	20.00%	\$525.38
54310 Legal Notices & Advertisements	\$3,000.00	\$156.64	\$2,843.36	25.00%	\$710.84
54410 Printing and Binding	\$6,000.00	\$3,263.11	\$2,736.89	25.00%	\$684.22
54610 Travel & Training	\$35,000.00	\$34,997.00	\$3.00	25.00%	\$0.75
54910 Dues & Subscriptions	\$14,000.00	\$14,186.90	(\$186.90)	25.00%	(\$46.72)
54990 Other Administrative Services	\$20,000.00	\$21,438.26	(\$1,438.26)	25.00%	(\$359.57)
TOTAL	\$112,000.00	\$102,715.85	\$9,284.15		\$2,054.73
5500 SUPPLIES					
55110 General Office Supplies	\$6,000.00	\$5,214.87	\$785.13	25.00%	\$196.28
55120 Postage & Delivery	\$1,000.00	\$1,632.65	(\$632.65)	25.00%	(\$158.16)
55130 Photocopying Charges	\$3,000.00	\$146.56	\$2,853.44	25.00%	\$713.36
55210 Fuel	\$30,000.00	\$39,004.79	(\$9,004.79)	27.00%	(\$2,431.29)
55230 Medical Supplies	\$23,000.00	\$27,334.07	(\$4,334.07)	30.00%	(\$1,300.22)
55240 Clothing & Uniform Supplies	\$30,000.00	\$44,652.33	(\$14,652.33)	33.33%	(\$4,883.62)
55250 Vehicle & Equipmt Supplies			\$0.00	25.00%	\$0.00
55290 Other Operating Supplies	\$10,000.00	\$9,885.98	\$114.02	25.00%	\$28.51
55520 Building Supplies	\$6,000.00	\$5,981.97	\$18.03	25.00%	\$4.51
TOTAL	\$109,000.00	\$133,853.22	(\$24,853.22)		(\$7,830.64)
5600 CAPITAL OUTLAY					
56310 Improvements, Not Buildings	\$25,000.00	\$23,348.64	\$1,651.36	0.00%	\$0.00
56410 Office Equipment < \$10K	\$3,000.00	\$2,421.24	\$578.76	0.00%	\$0.00
56710 Other Equipment < \$10K	\$20,000.00	\$21,594.60	(\$1,594.60)	0.00%	\$0.00
TOTAL	\$48,000.00	\$47,364.48	\$635.52		\$0.00
5800 OTHER CHARGES					
58220 Licenses & Permits	\$1,000.00	\$0.00	\$1,000.00	25.00%	\$250.00
TOTAL	\$1,000.00	\$0.00	\$1,000.00		\$250.00
TOTAL EXPENDITURES	\$9,655,752.00	\$10,671,640.23	(\$1,015,888.23)		(\$289,193.75)

KENSINGTON FIRE PROTECTION DISTRICT BUDGET**Prior Year Reconciliation**

<u>Account #</u>	<u>Description</u>	<u>2018-19 Budgeted</u>	<u>2018-19 Actual</u>	<u>Diff.</u>	<u>Percentag</u>	<u>Reconciliation</u>
51110-51990	SALARIES & BENEFITS	\$8,824,252.00	\$9,803,232.57	(\$978,980.57)	27.75%	(\$271,667.11)
SERVICES						
52110	Administrative Services	\$0.00	\$0.00	\$0.00	33.33%	\$0.00
52190	Misc Professional Services	\$25,000.00	\$43,185.65	(\$18,185.65)	33.33%	(\$6,061.28)
52210	Laboratory Services	\$0.00	\$0.00	\$0.00	33.33%	\$0.00
52220	Medical Services	\$15,000.00	\$13,754.62	\$1,245.38	33.33%	\$415.09
52230	Other Technical Services	\$3,500.00	\$2,862.24	\$637.76	33.33%	\$212.57
52240	Misc Technical Services	\$0.00	\$0.00	\$0.00	33.33%	\$0.00
53110	Utilities	\$16,000.00	\$15,102.77	\$897.23	0.00%	\$0.00
53230	Building Services	\$18,000.00	\$22,732.73	(\$4,732.73)	33.33%	(\$1,577.42)
53240	Landscape Services (Weed Abatement)	\$30,000.00	\$44,812.46	(\$14,812.46)	0.00%	\$0.00
53250	Vehicle/Equipmt Services	\$90,000.00	\$129,993.41	(\$39,993.41)	25.00%	(\$9,998.35)
53290	Misc Repair and Maintenance Services	\$194,000.00	\$224,749.11	(\$30,749.11)	33.33%	(\$10,248.68)
53320	Vehicle & Equipment Lease	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
53330	Vehicle Charge	\$162,000.00	\$77,083.70	\$84,916.30	18.83%	\$15,989.74
53910	Solid Waste Service	\$8,000.00	\$9,470.92	(\$1,470.92)	33.33%	(\$490.26)
53990	Other Property Services		\$726.50	(\$726.50)	33.33%	(\$242.14)
54210	Telephone	\$17,000.00	\$14,300.86	\$2,699.14	20.00%	\$539.83
54220	Mobile Expense	\$17,000.00	\$14,373.08	\$2,626.92	20.00%	\$525.38
54230	Internet Expense	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
54310	Legal Notices & Advertisements	\$3,000.00	\$156.64	\$2,843.36	25.00%	\$710.84
54410	Printing	\$6,000.00	\$3,263.11	\$2,736.89	25.00%	\$684.22
54610	Travel & Training	\$35,000.00	\$34,997.00	\$3.00	25.00%	\$0.75
54910	Dues & Subscriptions	\$14,000.00	\$14,186.90	(\$186.90)	25.00%	(\$46.72)
54990	Other Administrative Services	\$20,000.00	\$21,438.26	(\$1,438.26)	25.00%	(\$359.57)
SUPPLIES						
55110	Office Supplies	\$6,000.00	\$5,214.87	\$785.13	25.00%	\$196.28
55120	Postage	\$1,000.00	\$1,632.65	(\$632.65)	25.00%	(\$158.16)
55130	Photocopy	\$3,000.00	\$146.56	\$2,853.44	25.00%	\$713.36
55210	Fuel	\$30,000.00	\$39,004.79	(\$9,004.79)	27.00%	(\$2,431.29)
55220	Safety Supplies	\$0.00	\$0.00	\$0.00	30.00%	\$0.00
55230	Medical Supplies	\$23,000.00	\$27,334.07	(\$4,334.07)	30.00%	(\$1,300.22)
55240	Clothing & Uniforms	\$30,000.00	\$44,652.33	(\$14,652.33)	33.33%	(\$4,883.62)
55250	Vehicle & Equipment Supplies	\$0.00	\$0.00	\$0.00	25.00%	\$0.00
55290	Other Operating Supplies	\$10,000.00	\$9,885.98	\$114.02	25.00%	\$28.51
55520	Building Supplies	\$6,000.00	\$5,981.97	\$18.03	25.00%	\$4.51
55590	Other Maintenance Supplies	\$0.00	\$0.00	\$0.00	25.00%	\$0.00
58220	Licenses & Permits	\$1,000.00	\$0.00	\$1,000.00	25.00%	\$250.00
58920	Misc Finance Expense	\$0.00	\$0.00	\$0.00	25.00%	\$0.00
CAPITAL						
56310-56710	Property & Capital	\$48,000.00	\$47,364.48	\$635.52	0.00%	\$0.00
TOTAL EXPENDITURES		\$9,655,752.00	\$10,671,640.23	(\$1,015,888.23)		(\$289,193.75)

CITY OF EL CERRITO /KENSINGTON FIRE PROTECTION DISTRICT**Proposed Contract Fee for FY 2020-21**LINE ITEM DETAIL BUDGET EXPENDITURES
101 GENERAL FUND

	Proposed Budget FY20-21		
<u>5100 SALARIES & BENEFITS</u>			
51110 Salaries	\$5,412,746.23	27.75%	\$1,502,037.08
51130 Temporary/Part-time Salaries	\$0.00	27.75%	\$0.00
51140 Overtime Pay	\$400,000.00	27.75%	\$111,000.00
51145 FLSA Overtime pay	\$104,655.00	27.75%	\$29,041.76
51146 Non Suppression Overtime pay	\$85,000.00	27.75%	\$23,587.50
51150 Special Pay	\$100,000.00	27.75%	\$27,750.00
51210 PERS Contributions	\$2,455,051.90	27.75%	\$681,276.90
51220 FICA/MEDICARE	\$86,139.45	27.75%	\$23,903.70
51230 Benefits & Insurance	\$1,046,409.80	27.75%	\$290,378.72
51240 Workers Compensation	\$199,245.00	27.75%	\$55,290.49
51990 Salary Savings	\$0.00	27.75%	\$0.00
TOTAL	\$9,889,247.38		\$2,744,266.15
<u>5200 PROFESSIONAL SERVICES</u>			
52190 Misc Professional Services	\$80,000.00	33.33%	\$26,664.00
52220 Medical Services	\$18,540.00	33.33%	\$6,179.38
52230 Other Technical Services	\$13,400.00	33.33%	\$4,466.22
TOTAL	\$111,940.00		\$32,843.38
<u>5300 PROPERTY SERVICES</u>			
53110 Utilities	\$19,200.00	0.00%	\$0.00
53230 Building Maintenance Services	\$20,000.00	33.33%	\$6,666.00
53240 Landscape/Park Maint Svcs	\$53,500.00	0.00%	\$0.00
53250 Vehicle/Equip Maint Svcs	\$126,280.00	25.00%	\$31,570.00
53290 Misc R&M Svcs	\$266,976.00	33.33%	\$88,983.10
53320 Vehicle & Equip Lease	\$0.00	0.00%	\$0.00
53330 Vehic Replcmt Rental Charge	\$30,000.00	18.83%	\$5,649.00
53910 Solid Waste Services	\$6,200.00	33.33%	\$2,066.46
TOTAL	\$522,156.00		\$134,934.56
<u>5400 OTHER SERVICES</u>			
54210 Telephone Expenses	\$17,000.00	20.00%	\$3,400.00
54220 Mobile/wireless Expenses	\$13,400.00	20.00%	\$2,680.00
54310 Legal Notices & Advertisements	\$5,000.00	25.00%	\$1,250.00
54410 Printing and Binding	\$6,180.00	25.00%	\$1,545.00
54610 Travel & Training	\$44,970.00	25.00%	\$11,242.50
54910 Dues & Subscriptions	\$14,690.00	25.00%	\$3,672.50
54990 Other Administrative Services	\$300.00	25.00%	\$75.00
TOTAL	\$101,540.00		\$23,865.00

5500 SUPPLIES

55110	General Office Supplies	\$6,000.00	25.00%	\$1,500.00
55120	Postage & Delivery	\$2,400.00	25.00%	\$600.00
55130	Photocopying Charges	\$1,000.00	25.00%	\$250.00
55210	Fuel	\$42,800.00	27.00%	\$11,556.00
55230	Medical Supplies	\$28,200.00	30.00%	\$8,460.00
55240	Clothing & Uniform Supplies	\$53,600.00	33.33%	\$17,864.88
55250	Vehicle & Equipmt Supplies	\$14,490.00	25.00%	\$3,622.50
55290	Other Operating Supplies	\$8,500.00	25.00%	\$2,125.00
55520	Building Supplies	\$6,035.00	25.00%	\$1,508.75
TOTAL		\$163,025.00		\$45,387.13

5600 CAPITAL OUTLAY

56310	Improvements, Not Buildings	\$7,800.00	0.00%	\$0.00
56410	Office Equipment <\$10K	\$9,000.00	0.00%	\$0.00
56710	Other Equipment < \$10K	\$6,000.00	0.00%	\$0.00
56720	Other Equipment > \$10K	\$0.00	0.00%	\$0.00
TOTAL		\$22,800.00		\$0.00

5800 OTHER CHARGES

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

GRAND TOTAL **\$10,816,158.38** **\$2,982,658.72**

OVERHEAD CHARGES (9% Of Personnel) **\$890,032.26** 27.75% **\$246,983.95**

TOTAL COMPENSATION COST SHARE **\$0.00** 50.00% **\$0.00**

UNRECONCILED CONTRACT AMOUNT **\$3,229,642.67**

RECONCILIATION 2018-2019 FY BUDGET TO ACTUAL **\$289,193.75**

COMPENSATION COST SHARE
RECONCILIATION FY 2018-2019 BUDGET TO
ACTUAL **(\$662.00)**

PROPOSED EC CONTRACT FEE FY 2020-2021 **\$3,518,174.42**