



EL CERRITO-KENSINGTON FIRE DEPARTMENT

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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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