



**KENSINGTON FIRE PROTECTION DISTRICT**

**DATE:** February 13, 2024  
**TO:** Finance Committee  
**RE:** FY 2023-24 Mid-Year Budget Review and Adjustments  
**SUBMITTED BY:** Mary A. Morris-Mayorga, General Manager

---

**Recommended Action**

This item is provided for discussion, feedback, and direction prior to approval by the Board of Directors at the February Board meeting.

**Background**

Each year, the Finance Committee reviews the mid-year budget for any recommended adjustments in February using the December year-to-date actuals. From my initial review, there are a variety of accounts which I have recommended minor adjustments for along with including the recently approved engagement with Ridgeline for the Fiscal Analysis.

**Fiscal Impact**

Overall, the mid-year budget adjustments reflect an overall increase of \$35,000 in funds which would be retained in operating reserves at the end of the fiscal year provided there are no additional changes needed.

**Attachment:** Fiscal Year 2023-2024 Budget vs Actual

## 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
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
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%		68,000.00	
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%		2,000.00	
<b>Total Income</b>	<b>5,640,253.35</b>	<b>5,990,209.00</b>	<b>-349,955.65</b>	<b>94.16%</b>	<b>-3,050.00</b>	<b>5,987,159.00</b>	
<b>Expense</b>							
<b>Staff</b>							
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
<b>Total Staff</b>	<b>104,627.96</b>	<b>199,205.00</b>	<b>-94,577.04</b>	<b>52.52%</b>	<b>-115.00</b>	<b>199,090.00</b>	
<b>RETIREE MEDICAL BENEFITS</b>							
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
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>25,893.49</b>	<b>68,000.00</b>	<b>-42,106.51</b>	<b>38.08%</b>	<b>-4,500.00</b>	<b>63,500.00</b>	
<b>OUTSIDE PROFESSIONAL SERVICES</b>							
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	
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>2,201,396.81</b>	<b>4,549,968.00</b>	<b>-2,348,571.19</b>	<b>48.38%</b>	<b>23,708.00</b>	<b>4,573,676.00</b>	
<b>COMMUNITY SERVICE ACTIVITIES</b>							
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	
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>7,351.18</b>	<b>63,120.00</b>	<b>-55,768.82</b>	<b>11.65%</b>	<b>1,500.00</b>	<b>64,620.00</b>	
<b>DISTRICT ACTIVITIES</b>							
Professional Development	1,309.10	5,000.00	-3,690.90	26.18%		5,000.00	
<b>Office</b>							
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	
<b>Total Office</b>	<b>6,127.41</b>	<b>72,785.00</b>	<b>-66,657.59</b>	<b>8.42%</b>	<b>-57,570.00</b>	<b>15,215.00</b>	
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
<b>Building Maintenance</b>							
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	
<b>Total Building Maintenance</b>	<b>1,818.06</b>	<b>6,400.00</b>	<b>-4,581.94</b>	<b>28.41%</b>	<b>500.00</b>	<b>6,900.00</b>	
<b>Building Utilities/Service</b>							
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	
<b>Total Building Utilities/Service</b>	<b>7,813.01</b>	<b>22,360.00</b>	<b>-14,546.99</b>	<b>34.94%</b>	<b>-2,520.00</b>	<b>19,840.00</b>	
<b>Total DISTRICT ACTIVITIES</b>	<b>26,018.10</b>	<b>125,045.00</b>	<b>-99,026.90</b>	<b>20.81%</b>	<b>-59,590.00</b>	<b>65,455.00</b>	
Contingency	0.00	20,000.00	-20,000.00	0.0%		20,000.00	
<b>Total Expense</b>	<b>2,365,287.54</b>	<b>5,025,338.00</b>	<b>-2,660,050.46</b>	<b>47.07%</b>	<b>-38,997.00</b>	<b>4,986,341.00</b>	
<b>Net Ordinary Income</b>	<b>3,274,965.81</b>	<b>964,871.00</b>	<b>2,310,094.81</b>	<b>339.42%</b>	<b>35,947.00</b>	<b>1,000,818.00</b>	
<b>Net Income</b>	<b>3,274,965.81</b>	<b>964,871.00</b>	<b>2,310,094.81</b>	<b>339.42%</b>	<b>35,947.00</b>	<b>1,000,818.00</b>	