



EL CERRITO-KENSINGTON FIRE DEPARTMENT

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www.el-cerrito.org



DATE: May 31, 2022

TO: Bill Hansell: General Manager

FROM: Jose Castrejon: Interim Fire Chief

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

Attached is the proposed Contract for Service Fee Schedule for Fiscal Year 2022-23. Included with this proposal is the reconciliation worksheet for FY 2020-21. This reconciliation summarizes the adopted fee schedule versus the actual audited 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 12,903,930.00 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 audited reconciliation total from FY2020-21 is \$123,164.96. Based on the proposed FY 2022-23 budget, the fee schedule is \$3,966,648.21 which includes the administration fee of \$290,335.87.

The proposed fee amount is an increase of \$244,653.48 over the FY 2021-22 fee schedule which is an increase of approximately 6.2%. The calculations omit the California Office of Emergency Services (OES) expenditures and revenues as the KFPD does not incur any financial impacts from this activity.

The City will be renegotiating MOUs for 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, which will affect the overtime costs. Due to the time to hire and train new employees, the overtime account increased by approximately \$70,000 to cover the vacancies. The City's Worker's Compensation costs have also increased over 30% from last year due to increased claims for injuries and 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 four 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 necessary 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 the previous fiscal year. It 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.

Page 2: Proposed Fiscal Year 2022-23 Contract for Service Fee Schedule

Overtime costs for FY 2020-21 were affected due to COVID-19 delaying the hiring of four firefighters. Initially scheduled to be hired by July 1, 2020, State and County mandated restrictions delayed interviewing, hiring, and training them for six 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, increased costs for Worker's Compensation exceeded the budget due to injuries.

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 were required to be replaced, and the cost for the equipment is being financed for five years. The FY 2020-21 budget did not include these upgrades or the new Microsoft licenses that are now mandated and have 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 spreadsheet. 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

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

CITY OF EL CERRITO /KENSINGTON FIRE PROTECTION DISTRICT

Reconciliation for FY2020-21

	<u>FY 2020-21 Budgeted</u>	<u>FY 2020-21 Actual</u>	<u>Difference</u>	<u>Percentage</u>	<u>Reconciliation</u>
<u>5100 SALARIES & BENEFITS</u>					
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 Salar	\$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)
<u>5200 PROFESSIONAL SERVICES</u>					
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
<u>5300 PROPERTY SERVICES</u>					
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
<u>5400 OTHER SERVICES</u>					
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)
<u>5500 SUPPLIES</u>					
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)