

KENSINGTON FIRE PROTECTION DISTRICT BUDGET

Prior Year Reconciliation

LINE ITEM DETAIL BUDGET EXPENDITURES

	FY 2019-20 Budgeted	FY 2019-20 Actual	Difference	Percentage	Reconciliation
5100 SALARIES & BENEFITS					
51110 Salaries	\$5,249,744.00	\$4,981,328.08	\$268,415.92	27.75%	\$74,485.42
51120 Temporary/Part-time Salaries	\$1,560.00	\$1,350.00	\$210.00	27.75%	\$58.28
51130 Temporary/Part-time Salaries	\$0.00	\$0.00	\$0.00	27.75%	
51140 Overtime Pay	\$700,000.00	\$1,107,189.18	(\$407,189.18)	27.75%	(\$112,995.00)
51145 FLSA Overtime pay	\$98,800.00	\$100,517.93	(\$1,717.93)	27.75%	(\$476.73)
51146 Non Suppression Overtime pay	\$87,360.00	\$36,788.79	\$50,571.21	27.75%	\$14,033.51
51150 Special Pay			\$0.00	27.75%	\$0.00
51155 One-Time Payout		\$2,399.88	(\$2,399.88)	27.75%	(\$665.97)
51210 PERS Contributions	\$2,467,586.00	\$2,527,499.41	(\$59,913.41)	27.75%	(\$16,625.97)
51200 PARS Contributions			\$0.00	27.75%	\$0.00
51220 FICA/MEDICARE	\$76,005.00	\$84,921.60	(\$8,916.60)	27.75%	(\$2,474.36)
51230 Insurance and Benefits	\$851,379.00	\$753,545.70	\$97,833.30	27.75%	\$27,148.74
51235 Life & LTD Insurance	\$40,942.00	\$48,746.81	(\$7,804.81)	27.75%	(\$2,165.83)
51237 Allowances & Other Benefits	\$160,025.00	\$147,495.84	\$12,529.16	27.75%	\$3,476.84
51240 Workers Compensation	\$199,245.00	\$204,706.40	(\$5,461.40)	27.75%	(\$1,515.54)
51242 Workers Compensation Pay (In Lieu of Salary)		\$0.00	\$0.00	27.75%	\$0.00
51990 Salary Savings	(\$657,359.00)	\$0.00	(\$657,359.00)	27.75%	(\$182,417.12)
TOTAL	\$9,275,287.00	\$9,996,489.62	(\$721,202.62)		(\$200,133.73)
5200 PROFESSIONAL SERVICES					
52190 Misc Professional Services	\$55,000.00	\$40,618.34	\$14,381.66	33.33%	\$4,793.41
52220 Medical Services	\$15,450.00	\$10,829.00	\$4,621.00	33.33%	\$1,540.18
52230 Other Technical Services	\$13,500.00	\$364.30	\$13,135.70	33.33%	\$4,378.13
TOTAL	\$83,950.00	\$51,811.64	\$32,138.36		\$10,711.72
5300 PROPERTY SERVICES					
53110 Utilities	\$16,004.00	\$21,365.08	(\$5,361.08)	0.00%	\$0.00
53230 Building Maintenance Services	\$20,000.00	\$27,342.63	(\$7,342.63)	33.33%	(\$2,447.30)
53240 Landscape/Park Maint Svcs	\$35,000.00	\$137,350.00	(\$102,350.00)	0.00%	\$0.00
53250 Vehicle/Equip Maint Svcs	\$97,850.00	\$114,240.25	(\$16,390.25)	25.00%	(\$4,097.56)
53290 Misc R&M Svcs	\$220,000.00	\$255,015.30	(\$35,015.30)	33.33%	(\$11,670.60)
53320 Vehicle & Equip Lease	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
53330 Vehicle Replcmt Rental Charge	\$166,860.00	\$133,860.00	\$33,000.00	18.83%	\$6,213.90
53910 Solid Waste Services	\$8,240.00	\$8,405.65	(\$165.65)	33.33%	(\$55.21)
53990 Other Property Services		\$684.89	(\$684.89)	33.33%	(\$228.27)
TOTAL	\$563,954.00	\$698,263.80	(\$134,309.80)		(\$12,285.05)
5400 OTHER SERVICES					
54210 Telephone Expenses	\$17,510.00	\$16,497.76	\$1,012.24	20.00%	\$202.45
54220 Mobile/wireless Expenses	\$17,510.00	\$17,538.07	(\$28.07)	20.00%	(\$5.61)
54310 Legal Notices & Advertisements	\$6,180.00	\$27.50	\$6,152.50	25.00%	\$1,538.13
54410 Printing and Binding	\$6,180.00	\$6,566.49	(\$386.49)	25.00%	(\$96.62)
54610 Travel & Training	\$40,000.00	\$29,928.90	\$10,071.10	25.00%	\$2,517.78
54910 Dues & Subscriptions	\$14,420.00	\$14,836.29	(\$416.29)	25.00%	(\$104.07)
54990 Other Administrative Services	\$20,600.00	\$20,912.98	(\$312.98)	25.00%	(\$78.24)
TOTAL	\$122,400.00	\$106,307.99	\$16,092.01		\$3,973.79
5500 SUPPLIES					
55110 General Office Supplies	\$6,180.00	\$3,265.80	\$2,914.20	25.00%	\$728.55
55120 Postage & Delivery	\$1,030.00	\$2,058.29	(\$1,028.29)	25.00%	(\$257.07)
55130 Photocopying Charges	\$3,090.00	\$2,939.47	\$150.53	25.00%	\$37.63
55210 Fuel	\$41,200.00	\$38,737.59	\$2,462.41	27.00%	\$664.85
55230 Medical Supplies	\$25,000.00	\$24,398.23	\$601.77	30.00%	\$180.53
55240 Clothing & Uniform Supplies	\$36,050.00	\$25,105.38	\$10,944.62	33.33%	\$3,647.84
55250 Vehicle & Equipmt Supplies	\$0.00	\$0.00	\$0.00	25.00%	\$0.00
55290 Other Operating Supplies	\$10,300.00	\$4,910.79	\$5,389.21	25.00%	\$1,347.30
55520 Building Supplies	\$7,000.00	\$11,862.00	(\$4,862.00)	25.00%	(\$1,215.50)
TOTAL	\$129,850.00	\$113,277.55	\$16,572.45		\$5,134.14
5600 CAPITAL OUTLAY					

56310	Improvements, Not Buildings	\$25,750.00	\$11,862.00	\$13,888.00	0.00%	\$0.00
56410	Office Equipment < \$10K	\$3,090.00	\$23,693.26	(\$20,603.26)	0.00%	\$0.00
56710	Other Equipment < \$10K	\$20,600.00	\$4,239.74	\$16,360.26	0.00%	\$0.00
TOTAL		\$49,440.00	\$39,795.00	\$9,645.00		\$0.00

5800 OTHER CHARGES

58220	Licenses & Permits	\$1,030.00	\$1,379.00	(\$349.00)	25.00%	(\$87.25)
TOTAL		\$1,030.00	\$1,379.00	(\$349.00)		(\$87.25)

TOTAL EXPENDITURES		\$10,225,911.00	\$11,007,324.60	(\$781,413.60)		(\$192,686.38)
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