



KENSINGTON FIRE PROTECTION DISTRICT FINANCE COMMITTEE REGULAR MEETING MINUTES

DATE/TIME: January 29, 2021 / 10:00am

LOCATION: Via Zoom

PRESENT: Directors: President Nagel, Director Kosel (Chair)
Staff: GM Hansell, District Clerk Sasha Amiri-Nair, Chief Pigoni
Consultants: Mary Morris-Mayorga, Robert Summers & Peter Medina from
Maze & Associates

1. CALL TO ORDER/ROLL CALL:

Director Kosel called the meeting to order at 10:01 a.m. and called roll.

2. PUBLIC COMMENT:

No public comment.

3. FINANCE COMMITTEE MEETING DATES FOR CALENDAR YEAR 2021:

Director Kosel explained that the committee was required to meet a few times year, the first being the meeting in January to prepare for the mid-year budget review in February, then again in May to review the proposed contract budget with El Cerrito, and then in August to review any budget amendments for the September Board meeting to formerly adopt the budget. President Nagel suggested adding a March meeting and Director Kosel suggested that they go to the full Board at the February meeting first to see if there are any budget proposal requests. If so, then the committee can schedule another meeting for March. Director Nagel agreed.

4. MANAGEMENT TIMESHEET REVIEW:

Timesheets were approved and brought to the full Board in the regular February Board meeting for informational purposes only.

5. MID-YEAR FINANCIAL REVIEWS:

5.1 Mid-Year Review of Fire Services Contract Financials

Chief Pigoni gave his mid-year budget review. He discussed how overtime was over-budget due to a hiring freeze because of COVID, two employees on family leave, Worker's Comp injuries, and nine personnel exposed to COVID. He explained that although the overtime costs were unbudgeted the Fire Dept. salary fund was under 50%. Even with all of these things occurring the department was still within its budgeted amount.

5.2 Mid-Year Review of District Budget

Director Kosel had questions about the income items and the expense items and what it means for the overall picture. She also requested a list of what our reserves were and a separate list of where they were and to see if the County had any available CD's so the District could get a significantly higher rate of return than what they were currently getting.

Former IGM Morris-Mayorga reviewed the District's budget for 2020-21 and went over the background for the year which involved property tax revenues, new hires, contracts, and re-evaluation of services related to the building renovation.

6. FINANCIAL STATEMENTS-CASH FLOW, INVESTMENTS:

Former IGM Morris-Mayorga reviewed the trial balance and explained specific line items in detail. President Nagel requested a balance sheet to be included in the next Finance Committee meeting and GM Hansell confirmed that there would be one included for the regular Board meeting in February.

7. FY2019-2020 AUDIT UPDATE:

Former IGM Morris-Mayorga explained that the audit was in its final stages and the reason that it has taken so long was because of the reconciliation of cash between the District and the County. She stated that both she and Robert were finalizing the State Controllers report and after a final review the audit should be available for the March Board meeting.

8. FUTURE AGENDA ITEMS:

President Nagel requested that drafts of the Finance Committee meeting minutes be published and approved on a timelier basis.

9. ADJOURNMENT:

Meeting adjourned at 11:57 a.m.