



Kensington Community Services District

DATE: August 13, 2026

TO: Board of Directors

FROM: David Aranda, Interim General Manager
Mary A. Morris-Mayorga, Consultant

SUBJECT: Approve FY 2026-2027 El Cerrito-Kensington Fire Services Contract Fee Schedule

RECOMMENDATION:

Staff recommends the Board of Directors approve the FY 2026-2027 Fee Schedule for El Cerrito-Kensington Fire Department Contract.

BACKGROUND:

Each year, the district receives the El Cerrito-Kensington Fire Services Contract Fee Schedule in accordance with the agreement for fire services between the district and City of El Cerrito. The Finance Committee typically meets in May to receive a presentation of the next fiscal year's schedule; however, this year it was not possible due to timing of the El Cerrito budget process. Chief Saylor provided the fee schedule (attached) which is approximately \$255,000 above the projection developed by Ridgeline Municipal Strategies LLC as part of the fiscal analysis.

The first page of the schedule contains the line-item detail with associated Kensington percent allocations for the Fiscal Year 2026-27 budgeted fee. The second page provides the reconciliation of the most recently completed, audited fiscal year, Fiscal Year 2024-25. This reconciliation amount is then added to the current year's fee (or subtracted for years in which there is a credit).

FISCAL IMPACT:

The Fiscal Year 2026-27 Budget contains the updated El Cerrito-Kensington Fire Services Fee Schedule as reflected in the budget amendment for approval this evening.

EXHIBIT(S):

- Fiscal Year 2026-27 El Cerrito-Kensington Fire Services Contract Fee Schedule including Reconciliation

CITY OF EL CERRITO /KENSINGTON FIRE PROTECTION DISTRICT**Proposed Contract Fee for FY 2026-27**

	Adopted FY26-27 Budget	%	Proposed FY26-27 Fee
<u>5100 SALARIES & BENEFITS</u>			
51110 Salaries	\$6,878,914.00	27.75%	\$1,908,898.64
51130 Temporary/Part-time Salaries	\$56,275.00	27.75%	\$15,616.31
51140 Backfill Pay	\$1,087,000.00	27.75%	\$301,642.50
51145 FLSA Overtime pay	\$125,000.00	27.75%	\$34,687.50
51146 Non Suppression Overtime pay	\$50,000.00	27.75%	\$13,875.00
51150 Special Pay	\$0.00	27.75%	\$0.00
51210 PERS Contributions	\$1,348,004.00	27.75%	\$374,071.11
51211 PERS UAL	\$3,250,460.00	27.75%	\$902,002.65
51220 FICA/MEDICARE	\$120,090.00	27.75%	\$33,324.98
51230 Medical Insurance	\$1,229,164.00	27.75%	\$341,093.01
51235 Life & LTD Insurance	\$53,664.00	27.75%	\$14,891.76
51237 Allowances & Other Benefits	\$454,059.00	27.75%	\$126,001.37
51240 Workers Compensation	\$465,233.00	27.75%	\$129,102.16
51242 Workers Compensation Pay (In Lieu of Salary)	\$110,000.00	27.75%	\$30,525.00
TOTAL	\$15,227,863.00		\$4,225,731.98
<u>5200 PROFESSIONAL SERVICES</u>			
52190 Misc. Professional Services	\$274,000.00	33.33%	\$91,324.20
52220 Medical Services	\$42,000.00	33.33%	\$13,998.60
52230 Other Technical Services	\$45,000.00	33.33%	\$14,998.50
TOTAL	\$361,000.00		\$120,321.30
<u>5300 PROPERTY SERVICES</u>			
53110 Utilities	\$39,115.00	0.00%	\$0.00
53230 Building Maintenance Services	\$25,000.00	33.33%	\$8,332.50
53240 Landscape/Park Maintenance Services	\$7,000.00	0.00%	\$0.00
53250 Vehicle/Equip Maintenance Services	\$175,000.00	25.00%	\$43,750.00
53290 Misc. Repair & Maintenance Services	\$70,000.00	33.33%	\$23,331.00
53320 Vehicle & Equipment Lease	\$0.00	0.00%	\$0.00
53330 Vehicle Replacement Rental Charge	\$10,000.00	18.83%	\$1,883.00
53910 Solid Waste Services	\$11,000.00	33.33%	\$3,666.30
TOTAL	\$337,115.00		\$80,962.80
<u>5400 OTHER SERVICES</u>			
54210 Telephone Expenses	\$23,562.00	20.00%	\$4,712.40
54220 Mobile/wireless Expenses	\$23,232.00	20.00%	\$4,646.40
54230 Internet Services	\$18,680.00	33.33%	\$6,226.04
54240 Software Licenses & Maintenance	\$20,000.00	33.33%	\$6,666.00
54310 Legal Notices & Advertisements	\$0.00	25.00%	\$0.00
54410 Printing and Binding	\$2,000.00	25.00%	\$500.00
54610 Travel & Training	\$70,000.00	25.00%	\$17,500.00
54910 Dues & Subscriptions	\$7,000.00	25.00%	\$1,750.00
54990 Other Administrative Services	\$2,500.00	25.00%	\$625.00
TOTAL	\$166,974.00		\$42,625.84
<u>5500 SUPPLIES</u>			
55110 General Office Supplies	\$4,000.00	25.00%	\$1,000.00
55120 Postage & Delivery	\$2,000.00	25.00%	\$500.00
55130 Photocopying Charges	\$0.00	25.00%	\$0.00
55210 Fuel	\$100,000.00	27.00%	\$27,000.00
55220 Safety Supplies	\$0.00	30.00%	\$0.00
55230 Medical Supplies	\$40,000.00	30.00%	\$12,000.00
55240 Clothing & Uniform Supplies	\$75,000.00	33.33%	\$24,997.50
55250 Vehicle & Equipment Supplies	\$10,000.00	25.00%	\$2,500.00
55290 Other Operating Supplies	\$8,000.00	25.00%	\$2,000.00
55520 Building Supplies	\$10,000.00	25.00%	\$2,500.00
TOTAL	\$249,000.00		\$72,497.50
<u>5600 CAPITAL OUTLAY</u>			
56310 Improvements, Not Buildings	\$5,000.00	0.00%	\$0.00
56410 Office Equipment <\$10K	\$10,000.00	0.00%	\$0.00
56710 Other Equipment < \$10K	\$10,000.00	0.00%	\$0.00
56720 Other Equipment > \$10K	\$10,000.00	0.00%	\$0.00
TOTAL	\$35,000.00		\$0.00
<u>5800 OTHER CHARGES</u>			
58220 Licenses & Permits	\$2,500.00	25.00%	\$625.00
TOTAL	\$2,500.00		\$625.00
GRAND TOTAL	\$16,379,452.00	27.73%	\$4,542,764.43
OVERHEAD CHARGES (9% of Personnel)	\$1,370,507.67	27.75%	\$380,315.88
UNRECONCILED CONTRACT AMOUNT			\$4,923,080.30
RECONCILIATION FY 2024-2025 BUDGET TO ACTUAL			\$127,637.20
PROPOSED CONTRACT FEE FY 2026-2027			\$5,050,717.50

KENSINGTON FIRE PROTECTION DISTRICT BUDGET
Prior Year Reconciliation

<u>Account #</u>	<u>Description</u>	<u>2024-25 Budgeted</u>	<u>2024-25 Actual</u>	<u>Diff.</u>	<u>Percentage</u>	<u>Reconciliation</u>
51110-51990	SALARIES & BENEFITS	\$13,252,787.00	\$13,788,619.00	(\$535,832.00)	27.75%	(\$148,693.38)
	SERVICES					
52190	Misc Professional Services	\$274,200.00	\$234,819.23	\$39,380.77	33.33%	\$13,125.61
52220	Medical Services	\$35,000.00	\$28,954.00	\$6,046.00	33.33%	\$2,015.13
52230	Other Technical Services	\$26,700.00	\$23,543.71	\$3,156.29	33.33%	\$1,051.99
53110	Utilities	\$33,866.00	\$28,168.62	\$5,697.38	0.00%	\$0.00
53230	Building Services	\$20,000.00	\$23,834.34	(\$3,834.34)	33.33%	(\$1,277.99)
53240	Landscape Services (Weed Abatement)	\$5,000.00	\$7,000.00	(\$2,000.00)	0.00%	\$0.00
53250	Vehicle/Equipmt Services	\$175,000.00	\$278,797.75	(\$103,797.75)	25.00%	(\$25,949.44)
53290	Misc Repair and Maintenance Services	\$63,100.00	\$21,874.10	\$41,225.90	33.33%	\$13,740.59
53320	Vehicle & Equipment Lease	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
53330	Vehicle Charge	\$151,000.00	\$0.00	\$151,000.00	18.83%	\$28,433.30
53910	Solid Waste Service	\$9,600.00	\$9,874.32	(\$274.32)	33.33%	(\$91.43)
53990	Other Property Services	\$1,030.59	1,030.59	\$0.00	33.33%	\$0.00
54210	Telephone Expenses	\$22,000.00	\$21,616.10	\$383.90	20.00%	\$76.78
54220	Mobile/Wireless Expenses	\$13,000.00	\$21,313.93	(\$8,313.93)	20.00%	(\$1,662.79)
54230	Internet Services	\$15,750.00	\$17,137.57	(\$1,387.57)	20.00%	(\$277.51)
54240	Software Licenses & Maintenance	\$17,500.00	\$9,548.63	\$7,951.37	20.00%	\$1,590.27
54310	Legal Notices & Advertisements	\$2,500.00	\$0.00	\$2,500.00	25.00%	\$625.00
54410	Printing	\$10,000.00	\$1,951.10	\$8,048.90	25.00%	\$2,012.23
54610	Travel & Training	\$50,000.00	\$70,200.43	(\$20,200.43)	25.00%	(\$5,050.11)
54910	Dues & Subscriptions	\$9,000.00	\$6,470.00	\$2,530.00	25.00%	\$632.50
54990	Other Administrative Services	\$8,500.00	\$2,568.21	\$5,931.79	25.00%	\$1,482.95
	SUPPLIES					
55110	Office Supplies	\$3,000.00	\$3,541.63	(\$541.63)	25.00%	(\$135.41)
55120	Postage	\$500.00	\$1,104.29	(\$604.29)	25.00%	(\$151.07)
55130	Photocopy	\$100.00	\$0.00	\$100.00	25.00%	\$25.00
55210	Fuel	\$66,066.00	\$52,797.28	\$13,268.72	27.00%	\$3,582.55
55220	Safety Supplies	\$0.00	\$0.00	\$0.00	30.00%	\$0.00
55230	Medical Supplies	\$30,975.00	\$30,402.08	\$572.92	30.00%	\$171.88
55240	Clothing & Uniforms	\$75,000.00	\$74,418.33	\$581.67	33.33%	\$193.87
55250	Vehicle & Equipment Supplies	\$8,000.00	\$8,176.37	(\$176.37)	25.00%	(\$44.09)
55290	Other Operating Supplies	\$7,000.00	\$7,043.32	(\$43.32)	25.00%	(\$10.83)
55520	Building Supplies	\$6,000.00	\$7,181.62	(\$1,181.62)	25.00%	(\$295.41)
55590	Other Maintenance Supplies	\$0.00	\$0.00	\$0.00	25.00%	\$0.00
58220	Licenses & Permits	\$2,500.00	\$0.00	\$2,500.00	25.00%	\$625.00
58920	Misc Finance Expense	\$0.00	\$0.00	\$0.00	25.00%	\$0.00
	CAPITAL					
56310-56710	Property & Capital	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	OVERHEAD CHARGES (9% of Personnel)	\$1,192,750.83	\$1,240,975.71	(\$48,224.88)	27.75%	(\$13,382.40)
	<u>TOTAL EXPENDITURES</u>	\$15,587,425.42	\$16,022,962.26	(\$435,536.84)		(\$127,637.20)