

| | FY2021 Actual | FY2022 Budget | FY2022 Projected | FY2023 Budget | FY2023 Budget Notes: | % of FY2022 |
|---|------------------|------------------|---------------------|------------------|---------------------------------------|----------------|
| REVENUES | | | | | | |
| Property Taxes | 4,525,850 | 4,595,532 | 4,642,753 | 4,739,500 | See Tax Revenue History Supplement | 102.1% |
| Special Taxes | 200,686 | 200,686 | 200,719 | 200,752 | See Tax Revenue History Supplement | 100.0% |
| Other Taxes (HOPTR) | 24,687 | 24,000 | 24,000 | 24,000 | | 100.0% |
| Lease Income | 36,549 | 27,450 | 36,300 | 0 | | 0.0% |
| Investment Income | 32,087 | 30,000 | 26,500 | 20,000 | Review investment options v. cashflow | 75.5% |
| CERBT Disbursement | | 80,000 | 81,190 | 80,000 | | 98.5% |
| Other Revenues | 84,213 | 0 | 428,441 | 0 | Covid State Funding FY2022 Only | 0.0% |
| Grant Revenue | 0 | 0 | 0 | 0 | | |
| Total Revenues | 4,904,072 | 4,957,668 | 5,439,903 | 5,064,252 | | 93.1% |
| EXPENDITURES (Operations) | | | | | | |
| Office Wages & Related | | | | | | |
| Regular Wages | | 160,000 | 130,086 | 130,000 | | 99.9% |
| Longevity Pay | | 0 | 0 | 0 | Not Provided by District | |
| Overtime Wages | | 0 | 0 | 0 | Not Provided by District | |
| Vacation/Holiday/Sick Wages | | 9,500 | 21,665 | 21,665 | 90hrs Vac + 69hrs Hol + 42hrs Sick | 100.0% |
| Medical/dental ins compensation | | 12,000 | 12,000 | 12,000 | Fixed \$1,000 per month | 100.0% |
| Retirement Contribution | | 0 | 0 | 0 | Not Provided by District | |
| Payroll Taxes | | 14,000 | 12,434 | 12,500 | | 100.5% |
| Workers Compensation/Life Ins | | 759 | 576 | 650 | | 112.8% |
| Payroll Processing | | 2,300 | 2,300 | 2,500 | | 108.7% |
| Total Office Wages & Related | 185,137 | 198,559 | 179,061 | 179,315 | | 100.1% |
| Retiree Medical Benefits | | | | | | |
| PERS Medical | | 70,000 | 65,928 | 72,500 | | |
| Delta Dental | | 13,500 | 11,385 | 14,000 | | |
| Vision Care | | 3,900 | 3,877 | 4,100 | | |
| CalPERS Settlement | 24,044 | 12,377 | 11,425 | 7,616 | Final Payoff Balance | 66.7% |
| Total Retiree Medical Benefits | 24,044 | 99,777 | 92,615 | 98,216 | | 106.0% |
| Outside Professional Services | | | | | | |
| Accounting | | 36,000 | 36,000 | 36,000 | Negotiated max with Maze | 100.0% |
| Actuarial Valuation | | 5,600 | 3,000 | 5,600 | | 186.7% |
| Audit | | 17,500 | 16,000 | 16,000 | | 100.0% |
| Bank Fees | | 0 | 25 | 25 | | 100.0% |
| Contra Costa County Expenses | 34,142 | 35,000 | 37,000 | 38,000 | | 102.7% |
| El Cerrito Contract Fee | 3,229,643 | 3,525,860 | 3,525,860 | 3,843,483 | See EC Fire Contract Proposal | 109.0% |
| El Cerrito Reconciliation(s) | 298,738 | 191,060 | 191,060 | 123,165 | See EC Fire Contract Proposal | 64.5% |
| IT Services and Equipment | | 12,000 | 23 | 15,000 | System relocation; Hybrid Mtg Equip | ##### |
| Fire Abatement Contract | 2,450 | 5,000 | 0 | 5,000 | Pending property inspection results | |
| Fire Engineer Plan Review | | 3,000 | 688 | 3,000 | Pending fee schedule to reimburse | 436.0% |
| Risk Management Insurance | 64,529 | 14,420 | 17,240 | 19,000 | | 110.2% |
| LAFCO Fees | 4,254 | 4,254 | 4,254 | 5,000 | | 117.5% |
| Legal Fees | | 24,000 | 10,000 | 20,000 | Budget \$1.7K/mo. Avg | 200.0% |
| Professional Fees | 168,640 | 0 | 0 | 0 | | |
| Operational Consultant | | 0 | 0 | 0 | | |
| Recruitment | | 0 | 0 | 0 | | |
| Temporary Services | | 0 | 0 | 0 | | |
| Water System Improvements | | 10,000 | 0 | 10,000 | Chief's Discretion | |

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| Website Development/Maintenance | | 2,750 | 3,928 | 4,500 | | 114.6% |
| Wildland Vegetation Mgmt | 6,500 | 7,600 | 0 | 7,600 | Chief's Discretion | |
| Other Outside Professional Services | | 0 | 0 | 0 | | |
| Emergency Preparedness Coordinator | | 100,000 | 100,000 | 105,200 | Board Approved Proposal | 105.2% |
| Grant Writer/Coordinator | | 50,000 | 6,548 | 50,000 | Grant writer + Support consultant | 763.7% |
| Nixle (Everbridge) Fees | | 3,183 | 3,183 | 4,000 | | 125.7% |
| Long-Term Financial Planner | | 30,000 | 30,000 | 5,000 | For plan updates as needed | 16.7% |
| Total Outside Professional Services | 3,808,896 | 4,077,227 | 3,984,808 | 4,315,573 | | 108.3% |
| Community Service Activities | | | | | | |
| Public Education (Emergency Prep) | 3,100 | 28,649 | 24,000 | 30,000 | | 125.0% |
| EP Coord Expense Account | | 1,000 | 0 | 1,000 | | |
| Comm. Pharmaceutical Drop-Off | | 470 | 2,500 | 2,500 | | 100.0% |
| CERT Emerg Kits/Sheds/Prep | | 3,532 | 0 | 4,000 | Replace expired emergency kits | |
| Open Houses | | 1,800 | 0 | 1,800 | | |
| Community Shredder | | 4,465 | 5,000 | 5,000 | | 100.0% |
| DFSC Matching Grants | 24,000 | 0 | 0 | 0 | DFSC not accepting matching grants | |
| Firesafe Planting Grants | | 3,000 | 1,700 | 25,000 | Board approved EPC amount | 1470.6% |
| Demonstration Garden | | 0 | 0 | 0 | | |
| Community Sandbags | | 1,729 | 1,729 | 1,900 | | 109.9% |
| Volunteer Appreciation | | 0 | 0 | 500 | | |
| Community Service - Other | 30,950 | 0 | 483 | 500 | | 103.5% |
| Total Community Service Activities | 58,050 | 44,645 | 35,412 | 72,200 | | 203.9% |
| District Activities | | | | | | |
| Professional Development | | 10,000 | 3,324 | 10,000 | | 300.9% |
| Election | 4,991 | 0 | 0 | 7,500 | CCC to verify | |
| Firefighter's Apparel & PPE | 1,187 | 2,000 | 810 | 2,000 | Chief's Discretion | 246.8% |
| Firefighters' Expenses | | 13,300 | 9,141 | 30,000 | Chief's Discretion | |
| Staff Appreciation | 1,247 | 3,000 | 93 | 3,000 | | 3208.9% |
| Memberships | 7,853 | 8,720 | 7,615 | 9,000 | | 118.2% |
| Total District Activities | 15,278 | 37,020 | 20,983 | 61,500 | | 293.1% |
| Office | | | | | | |
| Office Expense | 7,444 | 5,000 | 3,500 | 5,000 | | 142.9% |
| Office Supplies | | 2,000 | 1,000 | 2,000 | | 200.0% |
| Telephone | | 7,800 | 7,500 | 8,000 | | 106.7% |
| Office- Other | | 318 | 318 | 500 | | 157.2% |
| Office - Other | | 64 | 64 | 0 | | 0.0% |
| Total Office | 7,444 | 15,182 | 12,382 | 15,500 | | 125.2% |
| Building Maintenance | | | | | | |
| Gardening service | | 5,000 | 4,000 | 4,000 | To be revised for rental/const costs | 100.0% |
| Building alarm | | 1,500 | 1,500 | 1,500 | To be revised for rental/const costs | 100.0% |
| Medical Waste Disposal | | 7,500 | 6,500 | 7,500 | To be revised for rental/const costs | 115.4% |
| Janitorial Service | | 1,400 | 2,000 | 2,000 | To be revised for rental/const costs | 100.0% |
| Miscellaneous Maint. | | 25,000 | 1,601 | 5,000 | Only for costs pre-construction | 312.3% |
| Total Building Maintenance | 62,722 | 40,400 | 15,601 | 20,000 | | 128.2% |
| Building Utilities/Service | | | | | | |
| Gas and Electric | | 12,500 | 12,500 | 13,000 | To be revised for rental/const costs | 104.0% |
| Water/Sewer | | 3,000 | 4,000 | 4,000 | To be revised for rental/const costs | 100.0% |

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| Bldg Utilities/Services - Other | | 0 | | | | |
| Total Building Utilities/Service | 0 | 15,500 | 16,500 | 17,000 | | 103.0% |
| Contingency | | | | | | |
| General | | 25,000 | 0 | 25,000 | | |
| Contingency - Other | 0 | 0 | 0 | 0 | | |
| Total Contingency | 0 | 25,000 | 0 | 25,000 | | |
| Total Expenditures (Operations) | 4,161,571 | 4,553,310 | 4,357,362 | 4,804,304 | | 110.3% |
| REVENUE - EXPENDITURES (Operations) | 742,501 | 404,358 | 1,082,541 | 259,948 | | 24.0% |

Note: Estimated Capital Expenditures and Fund Balances are listed on the following page.

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|---|------------------|------------------|---------------------|-------------------|---|----------------|
| EXPENDITURES (Capital) | | | | | | |
| Capital Outlay (PSB Renovation Soft Costs) | 0 | 484,252 | 475,359 | 73,500 | 50% of remaining Design/Eng/Permits for FY22-23 | |
| Capital Outlay (PSB Renovation Hard Costs) | 0 | 0 | 0 | 2,433,333 | 40% of Bid Award for FY22-23 | |
| Capital Outlay (PSB Renovation Contingency) | | | 0 | 251,000 | 10% of FY22-23 PSB Renovation expenses | |
| Capital Outlay (Temp Facilities Soft Costs) | 0 | 130,000 | 60,219 | 65,000 | Design/Eng/Permits/Inspections | |
| Capital Outlay (Temp Facilities Hard Costs) | 0 | 0 | 0 | 469,462 | Site Work, Mod Inst, Carport, Gates | |
| Capital Outlay (Temp Facilities Lot Rental) | 0 | 0 | 0 | 13,650 | Pkg Lot (\$1,300/mo x 10.5 months) | |
| Capital Outlay (Temp Facilities Modular) | 0 | 0 | 0 | 17,109 | Modular (\$3,753/mo x 9 months) | |
| Capital Outlay (Temp Facilities Admin Sublet) | | | | 24,386 | KPPCSD Sublet (\$2,438.55/mo x 10 months) | |
| Capital Outlay (Temp Facilities Relocation) | | | | 200,000 | Moving and associated expenses estimate | |
| Capital Outlay (Temp Facilities Contingency) | | | 0 | 59,000 | 10% of FY22-23 Temp Facilities expenses | |
| Capital Outlay (Equip & Furniture) | 0 | 0 | 0 | 0 | None planned for FY2022-2023 | |
| Capital Outlay (Rolling Stock) | 0 | 0 | 0 | 0 | None planned for FY2022-2023 | |
| Total Expenditures (Capital) | 566,845 | 614,252 | 535,578 | 3,606,440 | NOTE: Total financial planning for PSB renovation & temp facilities budgeted \$8.70M over multiple fiscal years. | |
| EXPENDITURES (Annual Debt Service) | 0 | 0 | 0 | 0 | Debt Service starts in FY23-24 | |
| EXPENDITURES TOTAL (Ops + CIP + Debt) | 4,728,416 | 5,167,562 | 4,892,940 | 8,410,744 | | 171.90% |
| FUND BALANCE INCREASE OR (DECREASE) | 175,656 | -209,894 | 546,963 | -3,346,492 | | |
| FUND BALANCES (End of Year): | 6/30/2021 | 6/30/2022 | 6/30/2022 | 6/30/2023 | | |
| CC County Funds: | | | | | | |
| General Fund 300700 | 5,176,904 | | 8,380,109 | | EOY Balance pending audit | |
| Fire Special Tax Fund 300900 | 409,440 | | 8,191 | | EOY Balance pending audit | |
| Capital Reserve Fund 303100 | 3,821,952 | | 1,365,042 | | EOY Balance pending audit | |
| CapitalOne Escrow Account | | | 0 | 2,160,000 | Bldg Loan Approved 07/13/2022 | |
| Mechanics Bank Checking Account | | | 138,072 | | EOY Balance pending audit | |
| TOTAL FUND BALANCE | 9,408,296 | | 9,891,414 | | Balances pending County EOY report | |
| OPEB Balance: | | | | | | |
| OPEB Asset | 1,459,931 | | 1,425,669 | | Pending new actuarial report | |
| OPEB Liability | 1,072,175 | | 1,005,564 | | Pending new actuarial report | |
| Net OPEB: Liability/(Asset) | (387,756) | | (420,105) | | Liability more than 100% funded | |