

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET  
 Fiscal Year 2017-2018

	FY 2016-2017 Budget	FY 2016-2017 Est. Actual	FY 2017-2018 Budget	FY 2018-2019 Planning
<b>REVENUE BUDGET</b>				
Property Taxes	3,570,295	3,715,003	3,863,605	3,940,875
Special Taxes	200,287	200,287	200,287	200,290
Other tax income	26,000	26,472	26,000	26,000
Interest income	20,000	46,278	40,000	30,000
Lease agreement	1	1	35,470	36,535
Salary reimb agreement	54,600	53,064	57,873	58,308
Miscellaneous income	0	1,388	0	0
Gain on Sale of Engine	0	30,000	0	0
<b>Total Revenue</b>	<b>3,871,184</b>	<b>4,072,493</b>	<b>4,223,235</b>	<b>4,292,009</b>
<b>OPERATING EXPENSE BUDGET</b>				
	FY 2016-2017 Budget	FY 2016-2017 Est. Actual	FY 2017-2018 Budget	FY2018-2019 Planning
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	5,000	3,952	5,250	5,500
Actuarial Valuation	0	0	3,600	0
Audit	13,000	13,000	16,000	15,000
CC County Expenses	33,350	31,796	32,500	33,000
El Cerrito Contract	2,552,869	2,552,869	2,826,907	2,911,715
Fire Abatement Contract	8,000	265	8,000	8,000
Insurance - Risk Mgmt	12,110	12,943	14,000	15,000
LAFCO Fees	1,850	2,124	2,200	2,300
Legal Fees	30,000	29,482	40,000	35,000
Water System Improvements	20,000	0	20,000	20,000
Wildland Vegetation Mgmt	10,000	7,450	10,000	10,000
<b>RETIREE MEDICAL BENEFITS*</b>				
PERS Medical (OPEB cost)	36,850	36,850	0	0
Delta Dental	5,770	5,770	0	0
Vision Care	1,775	1,775	0	0
<b>COMMUNITY SERVICE ACTIVITES</b>				
Public Education	13,000	6,511	10,000	10,000
Community Pharmaceutical Drop-Off	5,000	1,544	4,000	4,000
Vial of Life Program	200	0	200	0
CERT Kits/Sheds/Preparedness	30,000	20,532	17,500	15,000
Open Houses	750	336	1,200	750
Community Shredder	3,500	2,329	2,750	3,000
DFSC Matching Grants	8,000	8,000	8,000	8,000
Firesafe Planting Grants	3,000	0	3,000	3,000
Demonstration Garden	10,000	0	30,000	2,500
Community Sandbags	6,000	3,103	5,000	5,000
<b>DISTRICT ACTIVITIES</b>				
Professional Development	5,000	2,609	5,000	5,000
District Office				
Office expense	3,500	2,507	3,000	3,000
Office supplies	2,500	1,270	2,500	2,500
Telephone	8,000	6,786	8,000	8,000
Election	1,000	300	0	1,000
Firefighter's Apparel & PPE	27,000	26,501	1,500	1,000
Firefighters' Expenses	10,000	1,665	10,000	10,000
Staff Appreciation	4,000	1,136	2,000	2,200
Memberships	7,675	7,176	7,535	8,100
P/S Building				
Needs Assessment/Feasibility Study	150,000	195,472	20,000	0
Gardening service	2,000	1,460	2,000	2,000
Building alarm	2,000	1,379	2,000	2,000
Medical waste disposal	3,500	3,678	5,000	5,500
Janitorial	1,500	1,260	1,500	1,500

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Misc. Maint/Improvements	12,000	8,778	12,000	12,000
PG&E	7,500	6,775	7,500	8,000
Water/Sewer	1,900	1,808	2,040	2,140
<b>Staff</b>				
Wages	83,113	83,113	86,420	89,010
Longevity Pay	1,000	1,000	1,000	1,000
Overtime Wages	1,350	1,139	1,540	1,575
Vacation Wages Accrual Adjustment	766	-859	2,433	0
Medical/dental insurance compensation	8,190	8,190	8,190	8,250
Retirement Contribution	6,317	6,317	6,568	6,765
Payroll Taxes	7,493	7,442	7,789	7,995
Insurance - Workers Comp/Life	1,600	1,623	1,800	2,000
Processing	1,515	1,514	1,550	1,600
Operating Contingency Fund	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
<b>Total Operating Expense</b>	<b>3,195,441</b>	<b>3,120,668</b>	<b>3,293,970</b>	<b>3,323,899</b>
<b>Capital Outlay</b>				
Firefighter qtrs/equip	15,000	7,788	15,000	15,000
Office Furniture/Computers	5,000	0	5,000	5,000
Public Safety Building Construction	0	0	750,000	0
<b>Total Capital Outlay</b>	<b>20,000</b>	<b>7,788</b>	<b>770,000</b>	<b>20,000</b>
<b>TOTAL EXPENDITURES</b>	<b>3,215,441</b>	<b>3,128,456</b>	<b>4,063,970</b>	<b>3,343,899</b>

Notes: The standard expenditure increase is 5% unless otherwise indicated or unless policy decisions mandated.

\* Due to new reporting rules under GASB 75 and the fact that our OPEB assets equal liabilities, the actuary stated preliminarily that we will have no OPEB expense beginning in FY 17/18.

**Designated Funds (see attached schedules)**

Engine Replacement Fund	117,874	117,874	117,874	117,874
Public Safety Building Fund	<u>1,089,786</u>	<u>1,089,786</u>	<u>180,000</u>	<u>0</u>
	1,207,660	1,207,660	297,874	117,874
	<u>FY 2016-2017</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>	<u>FY 2018-2019</u>
	<u>Budget</u>	<u>Est. Actual</u>	<u>Budget</u>	<u>Planning</u>
Beginning Cash	6,596,372	5,843,399	6,987,198	7,146,464
Revenue	3,871,184	4,072,493	4,223,235	4,292,009
Operating Expenditures	-3,195,441	-3,120,668	-3,293,970	-3,323,899
Capital Expenditures	-20,000	-7,788	-770,000	-20,000
Accrual to Cash Adjustment		199,762		
<b><u>ENDING CASH</u></b>	<b>7,252,114</b>	<b>6,987,198</b>	<b>7,146,464</b>	<b>8,094,574</b>
<b>Cumulative Designated Funds</b>				
Capital Replacement Funds	-2,418,425	-2,418,425	-2,716,299	-2,834,173
Prepaid CERBT - Retiree Trust	-1,004,837	-953,491	-953,491	-953,491
El Cerrito Contract 12 month set aside	-2,552,869	-2,552,869	-2,826,907	-2,911,715
<b><u>AVAILABLE CASH</u></b>	<b>1,275,983</b>	<b>1,062,413</b>	<b>649,767</b>	<b>1,395,195</b>

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**SCHEDULE FOR REPLACEMENT OF EQUIPMENT**

Type I Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds	Type III Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds
						\$540,094			
					\$94,000		02-03		
					\$205,895		03-04		
							04-05	32,860	32,860
							05-06	32,860	65,720
							06-07	32,855	98,575
							07-08	36,793	135,368
							08-09	36,793	172,161
					adjust to	\$592,100	09-10	41,994	214,155
							10-11	41,994	256,149
							11-12	41,994	298,143
							12-13	41,994	340,137
							13-14	41,994	382,131
							14-15	41,994	424,125
\$632,000	\$1,138,200	15-16					15-16	41,994	466,119
		16-17	75,880	75,880			16-17	41,994	508,113
		17-18	75,880	151,760			17-18	41,994	550,107
		18-19	75,880	227,640			18-19	<u>41,994</u>	592,101
		19-20	75,880	303,520				592,101	
		20-21	75,880	379,400					
		21-22	75,880	455,280					
		22-23	75,880	531,160					
		23-24	75,880	607,040					
		24-25	75,880	682,920					
		25-26	75,880	758,800					
		26-27	75,880	834,680					
		27-28	75,880	910,560					
		28-29	75,880	986,440					
		29-30	75,880	1,062,320					
		30-31	<u>75,880</u>	1,138,200					
			1,138,200						

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**SAVINGS SCHEDULE FOR BUILDING IMPROVEMENTS/RENOVATION/REPLACEMENT**

Adjusted for 4% <u>Inflation</u>	<u>Fiscal Year</u>	<u>Yearly Contribution</u>	<u>Accumulated Reserves</u>
	12-13	100,000	100,000
	13-14	104,000	204,000
	14-15	108,160	312,160
	15-16	432,486	744,646
	16-17	1,089,786	1,834,432
	17-18	180,000	2,014,432
	18-19	0	0

\* Based on historical building expenditures, KFPD will be setting aside \$100,000 per fiscal year to accumulate funds to be available for future building improvements/major repairs.

In preparation for a major building remodel/replacement, any surplus funding from each year will also be contributed to the building replacement fund at this time, a new building is anticipated to be completed in FY18-19