

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET
 Fiscal Year 2019-2020

<u>REVENUE BUDGET</u>	FY 2018-2019	FY2018-2019	FY 2019-2020	FY 2020-2021
	<u>Budget</u>	<u>Est. Actual</u>	<u>Budget</u>	<u>Planning</u>
Property Taxes	4,035,570	4,126,850	4,271,290	4,399,430
Special Taxes	200,453	200,453	200,450	200,450
Other tax income	25,500	25,306	25,250	25,250
Interest income	70,000	150,836	120,000	100,000
Lease agreement	36,002	36,036	36,603	38,435
Salary reimb agreement	62,848	62,813	66,685	70,185
Salary reimb agreement reconciliations		147	400	400
Miscellaneous income	<u>0</u>	<u>4,314</u>	<u>0</u>	<u>0</u>
Total Revenue	4,430,373	4,606,755	4,720,677	4,834,150

<u>OPERATING EXPENSE BUDGET</u>	FY2018-2019	FY2018-2019	FY 2019-2020	FY 2020-2021
	<u>Budget</u>	<u>Est. Actual</u>	<u>Budget</u>	<u>Planning</u>
OUTSIDE PROFESSIONAL SERVICES				
Accounting	7,250	4,863	5,500	5,775
Actuarial Valuation	0	0	2,900	5,500
Audit	16,000	16,000	16,000	16,800
CC County Expenses	36,030	35,839	37,630	39,510
EI Cerrito Contract	3,078,930	2,865,231	3,032,488	3,184,111
EI Cerrito Contract Reconciliations		458,226	137,000	137,000
Fire Abatement Contract	8,000	665	11,250	8,000
Fire Engineer Plan Review	2,000	404	2,000	2,000
Grant Writer/Coordinator	0	0	50,000	25,000
Insurance - Risk Mgmt	14,500	12,507	14,000	15,000
LAFCO Fees	2,200	2,278	2,450	2,575
Legal Fees	62,000	62,810	20,000	21,000
Polygon Study	0	0	10,000	0
RFP Consultant	0	0	15,000	0
Traffic Study	0	0	20,000	0
Water System Improvements	20,000	0	20,000	20,000
Website Development/Maint.	2,500	2,600	2,520	2,600
Wildland Vegetation Mgmt	10,000	7,500	10,000	10,000
RETIREE MEDICAL BENEFITS*				
PERS Medical (OPEB cost)	0	0	0	0
Delta Dental	0	0	0	0
Vision Care	0	0	0	0
CalPERS Settlement	45,700	45,700	0	0
COMMUNITY SERVICE ACTIVITIES				
Public Education	14,000	9,551	35,000	25,000
Community Pharmaceutical Drop-Off	4,000	814	2,500	2,500
CERT Kits/Sheds/Preparedness	12,000	3,448	15,000	10,000
Open Houses	750	261	500	650
Community Shredder	2,750	2,295	2,750	3,000
DFSC Matching Grants	23,880	23,880	24,000	25,000
Firesafe Planting Grants	3,000	0	3,000	3,000
Demonstration Garden	50,000	6,147	0	0
Community Sandbags	4,000	1,994	3,000	3,000
Volunteer Appreciation	0	0	1,500	0
Community Center Fire Alarm	35,000	0	35,000	0
DISTRICT ACTIVITIES				
Professional Development	5,000	3,416	5,000	5,000
District Office				
Office expense	3,000	2,747	3,000	3,000
Office supplies	2,250	2,259	2,350	2,350
Telephone	8,000	4,965	7,000	7,500
Election	3,900	3,856	0	4,000
Firefighter's Apparel & PPE	1,500	184	750	750

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2019-2020

Firefighters' Expenses	10,000	2,420	10,000	10,000
Staff Appreciation	1,750	1,275	1,750	1,750
Memberships	7,600	7,340	7,600	7,650
P/S Building				
Needs Assessment/Feasibility Study	20,000	0	115,000	0
Gardening service	2,500	1,560	3,200	3,200
Building alarm	1,500	1,264	1,500	1,500
Medical waste disposal	5,500	4,562	5,500	5,500
Janitorial	1,500	1,260	1,500	1,500
Misc. Maint/Improvements	13,000	8,967	13,000	13,000
PG&E	8,000	7,037	8,500	9,000
Water/Sewer	2,465	1,969	2,400	2,400
Staff				
Wages	95,081	95,080	99,834	101,830
Longevity Pay	1,000	1,000	1,000	1,000
Overtime Wages	1,575	2,777	2,500	2,500
Vacation Wages Accrual Adjustment	332	551	608	3,861
Medical/dental insurance compensation	10,056	10,056	11,760	12,935
Retirement Contribution	7,226	7,226	7,587	7,740
Payroll Taxes	8,360	8,486	8,919	9,161
Insurance - Workers Comp/Life	2,000	1,842	1,935	2,030
Processing	1,645	1,646	1,730	1,815
Operating Contingency Fund	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
Total Operating Expense	3,704,230	3,746,758	3,879,909	3,812,991
Capital Outlay				
Firefighter qtrs/equip	15,000	11,387	15,000	15,000
Office Furniture/Computers	5,000	2,001	5,000	5,000
Command Vehicle	0	0	60,000	0
Type III Engine	<u>220,000</u>	<u>220,000</u>	<u>372,000</u>	<u>0</u>
Total Capital Outlay	240,000	233,388	452,000	20,000
TOTAL EXPENDITURES	3,944,230	3,980,146	4,331,909	3,832,991

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

Designated Funds (see attached schedules)

Command Vehicle Replacement Fund	0	0	0	10,264
Engine Replacement Fund	117,874	117,874	75,880	146,947
Public Safety Building Fund	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
	567,874	567,874	525,880	607,211

	FY 2018-2019 <u>Budget</u>	FY 2018-2019 <u>Est Actual</u>	FY2019-2020 <u>Budget</u>	FY 2020-2021 <u>Planning</u>
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Beginning Cash	8,126,594	8,112,109	9,321,224	9,709,992
Revenue	4,430,373	4,606,755	4,720,677	4,834,150
Operating Expenditures	-3,704,230	-3,746,758	-3,879,909	-3,812,991
Capital Expenditures	-240,000	-233,388	-452,000	-20,000
Accrual to Cash Adjustment		582,507		
ENDING CASH	8,612,736	9,321,224	9,709,992	10,711,152

Cumulative Designated Funds

Capital Replacement Funds	-3,754,173	-3,754,173	-4,280,053	-4,887,264
Prepaid CERBT - Retiree Trust	-1,010,137	-1,010,137	-1,010,137	-1,010,137
El Cerrito Contract 12 month set aside	-3,078,930	-3,323,457	-3,169,488	-3,321,111
AVAILABLE CASH	769,496	1,233,457	1,250,314	1,492,640

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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
					\$220,000		18-19	41,994	372,100
					\$372,000		19-20		100
					592,000	1,066,105	20-21	71,067	71,167
							21-22	71,067	142,234
							22-23	71,067	213,301
							23-24	71,067	284,368
							24-25	71,067	355,435
							25-26	71,067	426,502
							26-27	71,067	497,569
							27-28	71,067	568,636
							28-29	71,067	639,703
							29-30	71,067	710,770
							30-31	71,067	781,837
							31-32	71,067	852,904
							32-33	71,067	923,971
							33-34	71,067	995,038
							34-35	<u>71,067</u>	1,066,105
								1,066,005	
\$632,000	\$1,138,200	15-16							
		16-17	75,880	75,880					
		17-18	75,880	151,760					
		18-19	75,880	227,640					
		19-20	75,880	303,520					
		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	Command	Estimated			
		25-26	75,880	758,800	Vehicle	Cost	Fiscal	Yearly	Accumulated
		26-27	75,880	834,680	Cost	8 yrs/4%	Year	To Cap. Fund	Funds
		27-28	75,880	910,560					
		28-29	75,880	986,440	\$60,000	82,112	19-20		
		29-30	75,880	1,062,320			20-21	10,264	10,264
		30-31	<u>75,880</u>	1,138,200			21-22	10,264	20,528
			1,138,200				22-23	10,264	30,792
							23-24	10,264	41,056
							24-25	10,264	51,320
							25-26	10,264	61,584
							26-27	10,264	71,848
							27-28	<u>10,264</u>	82,112
								82,112	

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SAVINGS SCHEDULE FOR BUILDING IMPROVEMENTS/RENOVATION/REPLACEMENT

<u>Adjusted for 4% 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	650,000	2,484,432
	18-19	450,000	2,934,432
	19-20	450,000	3,384,432
	20-21	450,000	3,834,432

* Based on historical building expenditures, KFPD was setting aside \$100,000 plus inflation 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.