

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET  
 Fiscal Year 2016-2017

	FY 2015-2016 Budget	FY 2015-2016 Actual	FY 2016-2017 Budget	FY 2017-2018 Planning
<b>REVENUE BUDGET</b>				
Property Taxes	3,328,995	3,466,307	3,570,295	3,641,700
Special Taxes	200,345	200,345	200,287	200,287
Other tax income	27,000	26,734	26,000	26,000
Interest income	9,000	17,866	20,000	5,000
Lease agreement	1	1	1	0
Salary reimb agreement	51,586	50,344	54,600	55,930
Miscellaneous income	0	42,024	0	0
<b>Total Revenue</b>	<b>3,616,928</b>	<b>3,803,621</b>	<b>3,871,184</b>	<b>3,928,918</b>
<b>OPERATING EXPENSE BUDGET</b>				
	FY 2015-2016 Budget	FY 2015-2016 Actual	FY 2016-2017 Budget	FY 2017-2018 Planning
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	4,500	4,590	5,000	5,250
Actuarial Valuation	3,500	3,400	0	3,500
Audit	13,000	13,000	13,000	13,650
CC County Expenses	32,795	31,763	33,350	35,020
EI Cerrito Contract	2,369,530	2,369,530	2,552,869	2,654,985
Fire Abatement Contract	8,000	500	8,000	8,000
Insurance - Risk Mgmt	11,490	11,998	12,110	12,715
LAFCO Fees	1,800	1,801	1,850	1,900
Legal Fees	30,000	4,521	30,000	30,000
Water System Improvements	185,000	91,366	20,000	20,000
Wildland Vegetation Mgmt	10,000	5,630	10,000	10,000
<b>RETIREE MEDICAL BENEFITS**</b>				
PERS Medical (OPEB cost)	21,380	21,609	36,850	0
Delta Dental	2,735	2,555	5,770	0
Vision Care	745	695	1,775	0
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	13,000	8,025	13,000	13,000
Community Pharmaceutical Drop-Off	2,500	3,344	5,000	5,000
Vial of Life Program	200	0	200	200
CERT Kits/Sheds/Preparedness	35,000	5,757	30,000	15,000
Open Houses	750	1,127	750	1,200
Community Shredder	3,500	2,757	3,500	3,500
DFSC Matching Grants	4,000	4,225	8,000	8,000
Firesafe Planting Grants	0	0	3,000	3,000
Demonstration Garden	5,000	0	10,000	5,000
Community Sandbags	6,000	4,038	6,000	6,000
<b>DISTRICT ACTIVITIES</b>				
Professional Development	5,000	4,538	5,000	5,000
District Office				
Office expense	3,500	3,119	3,500	3,500
Office supplies	2,500	1,679	2,500	2,500
Telephone	8,455	7,476	8,000	8,400
Election	0	0	1,000	0
Firefighter's Apparel & PPE	1,500	1,228	27,000	1,500
Firefighters' Expenses	10,000	9,038	10,000	10,000
Staff Appreciation	2,500	1,264	4,000	2,500
Memberships	7,230	7,309	7,675	8,060
P/S Building				
Needs Assessment/Feasibility Study *	40,000	19,991	150,000	0
Emergency Repair of Storage Room *	45,000	33,640	0	0
Gardening service	2,000	1,280	2,000	2,000
Building alarm	2,000	1,444	2,000	2,000
Medical waste disposal	4,000	2,985	3,500	4,000
Janitorial	1,500	1,260	1,500	1,500

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Misc. Maint/Improvements	12,500	8,298	12,000	12,000
PG&E	7,500	6,616	7,500	7,500
Water/Sewer	1,665	1,780	1,900	1,995
Garbage	1,080	346	0	0
<b>Staff</b>				
Wages	78,104	78,113	83,113	84,760
Longevity Pay	1,000	1,000	1,000	1,000
Overtime Wages	1,300	1,183	1,350	1,400
Vacation Wages Accrual Adjustment	0	2,497	766	0
Medical/dental insurance compensation	7,800	7,800	8,190	8,600
Retirement Contribution	5,934	5,937	6,317	6,442
Payroll Taxes	7,030	7,033	7,493	7,674
Insurance - Workers Comp/Life	1,800	1,454	1,600	1,800
Processing	1,505	1,445	1,515	1,590
Operating Contingency Fund	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
<b>Total Operating Expense</b>	<b>3,051,825</b>	<b>2,811,982</b>	<b>3,195,441</b>	<b>3,065,637</b>
<b>Capital Outlay</b>				
Type I Engine	350,000	349,689	0	0
Firefighter qtrs/equip	15,000	10,526	15,000	15,000
Apparatus Bay Construction	370,000	359,517	0	0
Office Furniture/Computers	<u>5,000</u>	<u>4,647</u>	<u>5,000</u>	<u>0</u>
<b>Total Capital Outlay</b>	<b>740,000</b>	<b>724,379</b>	<b>20,000</b>	<b>15,000</b>
<b>TOTAL EXPENDITURES</b>	<b>3,791,825</b>	<b>3,536,361</b>	<b>3,215,441</b>	<b>3,080,637</b>

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

\* During audit preparation it was determined to reclassify these two expenditures from Capital Outlay to Building Expense.

\*\* 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	41,994	41,994	117,874	117,874
Public Safety Building Fund	<u>432,486</u>	<u>432,486</u>	<u>1,089,786</u>	<u>931,377</u>
	474,480	474,480	1,207,660	1,049,251

	FY 2015-2016 <u>Budget</u>	FY 2015-2016 <u>Actual</u>	FY 2016-2017 <u>Budget</u>	FY 2017-2018 <u>Planning</u>
Beginning Cash	5,829,574	6,000,755	5,853,180	6,508,922
Revenue	3,616,928	3,803,621	3,871,184	3,928,918
Operating Expenditures	-3,051,825	-2,811,982	-3,195,441	-3,065,637
Capital Expenditures	-740,000	-724,379	-20,000	-15,000
<i>Accrual to Cash Adjustment</i>		-414,836		
<b><u>ENDING CASH</u></b>	<b>5,654,676</b>	<b>5,853,180</b>	<b>6,508,922</b>	<b>7,357,202</b>
<b><i>Cumulative Designated Funds</i></b>				
Capital Replacement Funds	-1,210,765	-1,210,765	-2,418,425	-2,260,016
Prepaid CERBT - Retiree Trust	-1,000,148	-1,004,837	-1,004,837	-1,004,837
El Cerrito Contract 12 month set aside	-2,369,530	-2,369,530	-2,552,869	-2,654,985
<b><u>AVAILABLE CASH</u></b>	<b>1,074,233</b>	<b>1,268,048</b>	<b>532,791</b>	<b>1,437,364</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
632000	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</u> <u>Year</u>	<u>Yearly</u> <u>Contribution</u>	<u>Accumulated</u> <u>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	931,377	2,765,810
	18-19	968,632	3,734,442

\* 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