

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET  
Fiscal Year 2012-2013

|                                      | FY 2011-2012<br>Budget | FY 2011-2012<br>Actual      | FY 2012-2013<br>Budget | FY 2013-2014<br>Planning |
|--------------------------------------|------------------------|-----------------------------|------------------------|--------------------------|
| <b>REVENUE BUDGET</b>                |                        |                             |                        |                          |
| Property Taxes *                     | 2,798,795              | 2,799,582                   | 2,790,000              | 2,803,950                |
| Special Taxes                        | 200,196                | 200,196                     | 200,395                | 200,395                  |
| Other tax income                     | 32,000                 | 34,642                      | 34,000                 | 34,000                   |
| Interest income                      | 9,000                  | 10,374                      | 8,000                  | 9,000                    |
| Lease agreement (3%)                 | 29,705                 | 29,705                      | 30,595                 | 31,512                   |
| Salary reimb agreement               | 45,943                 | 45,961                      | 46,559                 | 47,643                   |
| Miscellaneous income                 | 0                      | 9,039                       | 0                      | 0                        |
| <b>Total Revenue</b>                 | <b>3,115,640</b>       | <b>3,129,499</b>            | <b>3,109,550</b>       | <b>3,126,500</b>         |
| <b>OPERATING EXPENSE BUDGET</b>      |                        |                             |                        |                          |
|                                      | FY 2011-2012<br>Budget | FY 2011-2012<br>Est. Actual | FY 2012-2013<br>Budget | FY 2013-2014<br>Planning |
| <b>OUTSIDE PROFESSIONAL SERVICES</b> |                        |                             |                        |                          |
| Accounting                           | 5,400                  | 4,328                       | 5,400                  | 5,400                    |
| Actuarial Valuation                  | 3,000                  | 2,500                       | 500                    | 3,000                    |
| Audit                                | 12,000                 | 12,000                      | 12,000                 | 12,500                   |
| Mandate Reimbursement Filing         | 1,300                  | 1,339                       | 550                    | 600                      |
| CC County Expenses                   | 34,745                 | 31,406                      | 32,975                 | 34,625                   |
| El Cerrito Contract                  | 2,260,942              | 2,260,941                   | 2,365,475              | 2,483,750                |
| Fire Abatement Contract              | 8,000                  | 0                           | 8,000                  | 8,000                    |
| Insurance - Risk Mgmt                | 11,000                 | 9,835                       | 12,600                 | 13,230                   |
| LAFCO Fees                           | 1,490                  | 1,177                       | 1,500                  | 1,500                    |
| Legal Fees                           | 30,000                 | 3,879                       | 30,000                 | 30,000                   |
| Water System Improvements            | 600,000                | 420,000                     | 600,000                | 20,000                   |
| Wildland Vegetation Mgmt             | 10,000                 | 9,345                       | 10,000                 | 10,000                   |
| <b>RETIREE MEDICAL BENEFITS</b>      |                        |                             |                        |                          |
| PERS Medical (OPEB cost)             | 59,250                 | 59,250                      | 48,190                 | 51,270                   |
| Delta Dental                         | 8,155                  | 8,155                       | 6,165                  | 6,560                    |
| Vision Care                          | 2,300                  | 2,302                       | 1,680                  | 1,790                    |
| <b>COMMUNITY SERVICE ACTIVITIES</b>  |                        |                             |                        |                          |
| Public Education                     | 13,000                 | 10,033                      | 13,000                 | 13,000                   |
| Community Pharmaceutical Drop-Off    | 3,000                  | 5,017                       | 4,000                  | 2,500                    |
| Vial of Life Program                 | 500                    | 0                           | 400                    | 350                      |
| CERT Emergency Kits                  | 2,500                  | 3,828                       | 3,000                  | 3,000                    |
| Open Houses                          | 2,500                  | 610                         | 1,500                  | 1,500                    |
| Community Shredder                   | 2,000                  | 788                         | 1,000                  | 1,000                    |
| <b>DISTRICT ACTIVITIES</b>           |                        |                             |                        |                          |
| Professional Development             | 5,500                  | 4,354                       | 5,500                  | 5,500                    |
| District Office                      |                        |                             |                        |                          |
| Office expense                       | 3,500                  | 3,598                       | 3,750                  | 3,500                    |
| Office supplies                      | 2,500                  | 1,252                       | 2,250                  | 2,500                    |
| Telephone                            | 4,800                  | 4,847                       | 5,090                  | 5,345                    |
| Election                             | 0                      | 0                           | 1,000                  | 0                        |
| Firefighter's Apparel                | 1,500                  | 416                         | 1,500                  | 1,575                    |
| Firefighters' Expenses               | 5,000                  | 4,799                       | 5,000                  | 5,000                    |
| Engine Rescue Equipment              | 0                      | 0                           | 6,000                  | 0                        |
| Staff Appreciation                   | 4,000                  | 811                         | 2,500                  | 3,000                    |
| Memberships                          | 5,600                  | 4,807                       | 5,600                  | 6,000                    |
| P/S Building                         |                        |                             |                        |                          |
| Gardening service                    | 1,400                  | 1,140                       | 1,750                  | 1,840                    |
| Building alarm                       | 2,000                  | 1,691                       | 2,000                  | 2,000                    |
| Medical waste disposal (20%)         | 4,535                  | 5,966                       | 7,160                  | 8,590                    |
| Janitorial                           | 1,500                  | 1,196                       | 1,500                  | 1,500                    |
| Misc. Maint/Improvements             | 10,000                 | 9,800                       | 12,000                 | 12,000                   |
| PG&E                                 | 7,920                  | 7,036                       | 7,390                  | 7,758                    |

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Fiscal Year 2012-2013

|                                       |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|
| Water/Sewer                           | 1,220            | 1,395            | 1,500            | 1,575            |
| Garbage                               | 840              | 818              | 860              | 905              |
| <b>Staff</b>                          |                  |                  |                  |                  |
| Wages (2%)                            | 72,200           | 72,198           | 73,640           | 75,105           |
| Overtime Wages                        | 3,750            | 1,562            | 3,825            | 3,900            |
| Vacation Wages Accrual Adjustment     | 735              | 192              | -15              | 55               |
| Medical/dental insurance compensation | 6,120            | 6,120            | 6,360            | 6,680            |
| Retirement Contribution               | 3,610            | 3,610            | 3,680            | 3,755            |
| Payroll Taxes                         | 6,500            | 5,916            | 6,638            | 6,780            |
| Insurance - Workers Comp/Life         | 1,500            | 1,501            | 1,530            | 1,560            |
| Processing                            | 1,225            | 1,228            | 1,290            | 1,355            |
| Operating Contingency Fund            | <u>20,000</u>    | <u>20,000</u>    | <u>20,000</u>    | <u>30,000</u>    |
| <b>Total Operating Expense</b>        | <b>3,248,534</b> | <b>3,012,984</b> | <b>3,347,232</b> | <b>2,901,350</b> |
| <b>Capital Outlay</b>                 |                  |                  |                  |                  |
| P/S Building Repair/Replace           | 575,000          | 542,619          | 0                | 0                |
| P/S Building Bay Doors                | 24,000           | 20,758           | 0                | 0                |
| EBRICS Radios                         | 0                | 0                | 32,000           | 0                |
| Firefighter qtrs/equip                | 12,000           | 10,106           | 32,000           | 12,000           |
| Office Furniture/Computers            | <u>5,000</u>     | <u>0</u>         | <u>5,000</u>     | <u>5,000</u>     |
| <b>Total Capital Outlay</b>           | <b>616,000</b>   | <b>573,483</b>   | <b>69,000</b>    | <b>17,000</b>    |
| <b>TOTAL EXPENDITURES</b>             | <b>3,864,534</b> | <b>3,586,467</b> | <b>3,416,232</b> | <b>2,918,350</b> |

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

\* The State of California "borrowed" \$218,628 from KFPD during FY09-10 to be repaid by the end of FY12-13 with interest.

This will affect our cash balance and create a receivable shown on the Balance Sheet, but not revenue reported.

**Designated Funds (see attached schedules)**

|                             |          |          |          |          |
|-----------------------------|----------|----------|----------|----------|
| Engine Replacement Fund     | 93,455   | 93,455   | 93,455   | 93,455   |
| Public Safety Building Fund | 0        | 0        | 100,000  | 104,000  |
| Prepay CalPERS Trust        | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
|                             | 93,455   | 93,455   | 193,455  | 197,455  |

|  | FY 2011-2012<br><u>Budget</u> | FY 2011-2012<br><u>Est. Actual</u> | FY 2012-2013<br><u>Budget</u> | FY 2013-2014<br><u>Planning</u> |
|--|-------------------------------|------------------------------------|-------------------------------|---------------------------------|
| Beginning Cash                         | 4,879,234                     | 5,049,079                          | 4,598,101                     | 4,523,418                       |
| Revenue                                | 3,115,640                     | 3,129,499                          | 3,109,550                     | 3,126,500                       |
| State of California Loan Receivable    | 0                             | 0                                  | 232,000                       | 0                               |
| Operating Expenditures                 | -3,248,534                    | -3,012,984                         | -3,347,232                    | -2,901,350                      |
| Capital Expenditures                   | -616,000                      | -573,483                           | -69,000                       | -17,000                         |
| Accrual to Cash Adjustment             |                               | 5,990                              |                               |                                 |
| <b>ENDING CASH</b>                     | <b>4,130,339</b>              | <b>4,598,101</b>                   | <b>4,523,418</b>              | <b>4,731,568</b>                |
| <b>Cumulative Designated Funds</b>     |                               |                                    |                               |                                 |
| Capital Replacement Funds              | -982,930                      | -776,422                           | -969,877                      | -1,167,332                      |
| Prepaid CERBT - Retiree Trust          | -1,155,985                    | -1,094,935                         | -1,094,935                    | -1,094,935                      |
| EI Cerrito Contract 12 month set aside | -2,260,942                    | -2,260,942                         | -2,365,475                    | -2,483,750                      |
| <b>AVAILABLE CASH</b>                  | <b>-269,518</b>               | <b>465,802</b>                     | <b>93,131</b>                 | <b>-14,448</b>                  |

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**SCHEDULE FOR REPLACEMENT OF EQUIPMENT**

| Type I<br>Vehicle<br>Cost | Estimated<br>Cost<br>15 yrs/4% | Fiscal<br>Year | Yearly<br>Contribution<br>To Cap. Fund | Accumulated<br>Funds | Type III<br>Vehicle<br>Cost | Estimated<br>Cost<br>15 yrs/4% | Fiscal<br>Year | Yearly<br>Contribution<br>To Cap. Fund | Accumulated<br>Funds |
|---------------------------|--------------------------------|----------------|--|----------------------|-----------------------------|--------------------------------|----------------|--|----------------------|
|                           | \$543,700                      |                |  |                      |                             | \$540,094                      |                |  |                      |
| \$ 123,464                |                                | 99-00          |  |                      |                             |                                |                |  |                      |
| \$ 178,435                |                                | 00-01          | 30,832                                 | 30,832               |                             |                                |                |  |                      |
|                           |                                | 01-02          | 36,633                                 | 67,465               |                             |                                |                |  |                      |
|                           |                                | 02-03          | 36,633                                 | 104,098              | \$94,000                    |                                | 02-03          |  |                      |
|                           |                                | 03-04          | 36,633                                 | 140,731              | \$205,895                   |                                | 03-04          |  |                      |
|                           |                                | 04-05          | 36,633                                 | 177,364              |                             |                                | 04-05          | 32,860                                 | 32,860               |
|                           |                                | 05-06          | 36,633                                 | 213,997              |                             |                                | 05-06          | 32,860                                 | 65,720               |
|                           |                                | 06-07          | 36,633                                 | 250,630              |                             |                                | 06-07          | 32,855                                 | 98,575               |
|                           |                                | 07-08          | 36,633                                 | 287,263              |                             |                                | 07-08          | 36,793                                 | 135,368              |
|                           |                                | 08-09          | 36,633                                 | 323,896              |                             |                                | 08-09          | 36,793                                 | 172,161              |
| adjust to                 | \$632,660                      | 09-10          | 51,461                                 | 375,357              | adjust to                   | \$592,100                      | 09-10          | 41,994                                 | 214,155              |
|                           |                                | 10-11          | 51,461                                 | 426,818              |                             |                                | 10-11          | 41,994                                 | 256,149              |
|                           |                                | 11-12          | 51,461                                 | 478,279              |                             |                                | 11-12          | 41,994                                 | 298,143              |
|                           |                                | 12-13          | 51,461                                 | 529,740              |                             |                                | 12-13          | 41,994                                 | 340,137              |
|                           |                                | 13-14          | 51,461                                 | 581,201              |                             |                                | 13-14          | 41,994                                 | 382,131              |
|                           |                                | 14-15          | 51,461                                 | 632,662              |                             |                                | 14-15          | 41,994                                 | 424,125              |
|                           |                                |                | 632,662                                |                      |                             |                                | 15-16          | 41,994                                 | 466,119              |
|                           |                                |                |  |                      |                             |                                | 16-17          | 41,994                                 | 508,113              |
|                           |                                |                |  |                      |                             |                                | 17-18          | 41,994                                 | 550,107              |
|                           |                                |                |  |                      |                             |                                | 18-19          | 41,994                                 | 592,101              |
|                           |                                |                |  |                      |                             |                                |                | 592,101                                |                      |

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**SAVINGS SCHEDULE FOR BUILDING IMPROVEMENTS/RENOVATION**

| Adjusted<br>for 4%<br><u>Inflation</u> | Fiscal<br><u>Year</u> | Yearly<br><u>Contribution</u> | Accumulated<br><u>Reserves</u> |
|--|-----------------------|-------------------------------|--------------------------------|
|  | 12-13                 | 100,000                       | 100,000                        |
|  | 13-14                 | 104,000                       | 204,000                        |
|  | 14-15                 | 108,160                       | 312,160                        |
|  | 15-16                 | 112,486                       | 424,646                        |
|  | 16-17                 | 116,986                       | 541,632                        |
|  | 17-18                 | 121,665                       | 663,298                        |
|  | 18-19                 | 126,532                       | 789,829                        |

\* 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.