

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2015-2016

	FY 2014-2015	FY2014-2015	FY 2015-2016	FY 2016-2017
<u>REVENUE BUDGET</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
Property Taxes	2,982,110	3,263,721	3,328,995	3,395,575
Special Taxes	200,428	200,345	200,345	200,345
Other tax income	30,000	27,580	27,000	27,000
Interest income	6,000	9,703	9,000	9,000
Lease agreement	1	1	1	1
Salary reimb agreement	51,136	49,695	51,586	52,305
Miscellaneous income	0	17,930	0	0
Total Revenue	3,269,675	3,568,975	3,616,928	3,684,226
	FY 2014-2015	FY2014-2015	FY 2015-2016	FY 2016-2017
<u>OPERATING EXPENSE BUDGET</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
OUTSIDE PROFESSIONAL SERVICES				
Accounting	4,500	3,461	4,500	4,725
Actuarial Valuation	0	0	3,500	0
Audit	13,000	13,000	13,000	13,500
CC County Expenses	33,640	31,231	32,795	34,435
EI Cerrito Contract	2,415,339	2,415,339	2,369,530	2,488,005
Fire Abatement Contract	8,000	0	8,000	8,000
Insurance - Risk Mgmt	11,525	11,523	11,490	12,065
LAFCO Fees	1,850	1,796	1,800	1,850
Legal Fees	30,000	5,441	30,000	30,000
Needs Assessment/Feasibility Study	0	0	25,000	0
Water System Improvements **	380,000	330,000	185,000	20,000
Wildland Vegetation Mgmt	10,000	5,075	10,000	10,000
RETIREE MEDICAL BENEFITS				
PERS Medical (OPEB cost)	19,970	19,970	21,380	22,890
Delta Dental	2,555	2,555	2,735	2,930
Vision Care	695	695	745	795
COMMUNITY SERVICE ACTIVITES				
Public Education	13,000	8,683	13,000	13,000
Community Pharmaceutical Drop-Off	2,500	1,495	2,500	2,500
Vial of Life Program	250	0	200	200
CERT Kits/Sheds/Preparedness	3,330	0	35,000	15,000
Open Houses	750	254	750	750
Community Shredder	1,000	1,075	2,500	2,500
DFSC Matching Grants	0	0	4,000	4,000
Demonstration Garden	0	0	5,000	5,000
DISTRICT ACTIVITIES				
Professional Development	5,500	3,801	5,000	5,500
District Office				
Office expense	3,500	2,687	3,500	3,500
Office supplies	2,500	1,364	2,500	2,500
Telephone	6,645	8,052	8,455	8,875
Election	1,000	400	0	1,000
Firefighter's Apparel	1,500	0	1,500	1,500
Firefighters' Expenses	5,000	4,720	10,000	5,000
Staff Appreciation	2,500	1,366	2,500	2,500
Memberships	6,845	6,888	7,230	7,590
P/S Building				
Gardening service	1,900	1,280	2,000	2,000
Building alarm	2,000	1,696	2,000	2,000
Medical waste disposal	4,000	2,818	4,000	4,000
Janitorial	1,500	1,260	1,500	1,500
Misc. Maint/Improvements	12,500	8,926	12,500	12,500
PG&E	7,205	6,843	7,500	7,500
Water/Sewer	1,315	1,587	1,665	1,800

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Garbage	1,005	1,030	1,080	1,135
Staff				
Wages	75,110	75,108	78,104	78,900
Longevity Pay	1,000	1,000	1,000	1,000
Overtime Wages	1,300	271	1,300	1,300
Vacation Wages Accrual Adjustment	2,855	-108	0	0
Medical/dental insurance compensation	7,800	7,800	7,800	8,190
Retirement Contribution	5,710	5,708	5,934	5,997
Payroll Taxes	6,693	6,442	7,030	7,138
Insurance - Workers Comp/Life	1,695	1,210	1,800	1,800
Processing	1,410	1,434	1,505	1,580
Operating Contingency Fund	<u>25,000</u>	<u>3,800</u>	<u>25,000</u>	<u>25,000</u>
Total Operating Expense	3,146,888	3,008,974	2,984,825	2,893,449
Capital Outlay				
Type I Engine	632,000	282,244	350,000	0
Firefighter qtrs/equip	15,000	13,935	15,000	15,000
Apparatus Bay Construction	200,000	24,465	370,000	0
Holmatro Tool	11,000	10,002	0	0
Office Furniture/Computers	<u>5,000</u>	<u>2,547</u>	<u>5,000</u>	<u>5,000</u>
Total Capital Outlay	863,000	333,193	740,000	20,000
TOTAL EXPENDITURES	4,009,888	3,342,167	3,724,825	2,913,449

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

** For FY14/15 and 15/16, the total estimated cost of the Columbia improvement project is \$450,000. EBMUD will rebate 20% upon completion.

Designated Funds (see attached schedules)

Engine Replacement Fund	93,455	93,455	41,994	117,994
Public Safety Building Fund	<u>108,160</u>	<u>108,160</u>	<u>362,486</u>	<u>116,986</u>
	201,615	201,615	404,480	234,980
	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016-2017
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
Beginning Cash	5,592,768	5,592,764	5,819,572	5,711,674
Revenue	3,269,675	3,568,975	3,616,928	3,684,226
Operating Expenditures	-3,146,888	-3,008,974	-2,984,825	-2,893,449
Capital Expenditures	-863,000	-333,193	-740,000	-20,000
<i>Accrual to Cash Adjustment</i>				
ENDING CASH	4,852,555	5,819,572	5,711,674	6,482,452
Cumulative Designated Funds				
Capital Replacement Funds	-736,285	-1,068,947	-1,140,765	-1,375,745
Prepaid CERBT - Retiree Trust	-1,020,819	-1,000,148	-1,000,148	-1,000,148
EI Cerrito Contract 12 month set aside	-2,415,339	-2,415,339	-2,369,530	-2,488,005
AVAILABLE CASH	680,113	1,335,138	1,201,231	1,618,554

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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
	\$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	<u>51,461</u>	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	<u>41,994</u>	592,101
								592,101	

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SAVINGS SCHEDULE FOR BUILDING IMPROVEMENTS/RENOVATION

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	362,486	674,646
	16-17	116,986	791,632
	17-18	121,665	913,298
	18-19	126,532	1,039,829

* 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.