

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2013-2014

<u>REVENUE BUDGET</u>	FY 2012-2013 <u>Budget</u>	FY 2012-2013 <u>Actual</u>	FY 2013-2014 <u>Budget</u>	FY 2014-2015 <u>Planning</u>
Property Taxes *	2,790,000	2,766,585	2,765,000	2,778,825
Special Taxes	200,395	200,395	200,395	200,395
Other tax income	34,000	33,315	33,000	33,000
Interest income	8,000	22,223	8,000	8,000
Lease agreement (3%)	30,596	30,596	31,514	32,460
Salary reimb agreement	46,559	46,612	48,655	49,312
Grant revenue - EBRICS	0	101,592	0	0
Grant revenue - Airpacks	0	0	54,934	0
Grant revenue - Ladder Truck	0	0	285,469	0
Miscellaneous income	0	0	0	0
<b>Total Revenue</b>	<b>3,109,551</b>	<b>3,201,318</b>	<b>3,426,967</b>	<b>3,101,993</b>

<u>OPERATING EXPENSE BUDGET</u>	FY 2012-2013 <u>Budget</u>	FY 2012-2013 <u>Actual</u>	FY 2013-2014 <u>Budget</u>	FY 2014-2015 <u>Planning</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	5,400	2,945	4,500	4,725
Actuarial Valuation	500	0	3,500	500
Audit	12,000	12,000	12,000	12,500
Mandate Reimbursement Filing	550	550	0	0
CC County Expenses	32,975	31,083	32,635	34,265
EI Cerrito Contract	2,365,475	2,365,475	2,360,834	2,478,875
Fire Abatement Contract	8,000	2,550	8,000	8,000
Insurance - Risk Mgmt	12,600	10,200	10,600	11,130
LAFCO Fees	1,500	1,541	1,620	1,650
Legal Fees	30,000	1,809	30,000	30,000
Water System Improvements **	600,000	237,734	20,000	375,000
Wildland Vegetation Mgmt	10,000	8,697	10,000	10,000
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical (OPEB cost)	48,190	48,190	51,265	54,545
Delta Dental	6,165	6,165	6,560	6,980
Vision Care	1,680	1,680	1,790	1,900
<b>COMMUNITY SERVICE ACTIVITES</b>				
Public Education	13,000	6,829	13,000	13,000
Community Pharmaceutical Drop-Off	4,000	1,148	3,000	3,000
Vial of Life Program	400	76	250	250
CERT Emergency Kits	3,000	0	3,000	3,000
Open Houses	1,500	305	1,000	1,000
Community Shredder	1,000	746	1,000	1,000
<b>DISTRICT ACTIVITIES</b>				
Professional Development	5,500	1,587	5,500	5,500
District Office				
Office expense	3,750	2,122	3,500	3,500
Office supplies	2,250	853	2,500	2,500
Telephone	5,090	5,518	5,795	6,085
Election	1,000	384	0	1,000
Firefighter's Apparel	1,500	1,460	1,600	1,680
Firefighters' Expenses	5,000	4,978	5,000	5,000
Engine Rescue Equipment	6,000	0	6,000	0
Staff Appreciation	2,500	1,590	2,500	2,500
Memberships	5,600	5,126	6,000	6,000
P/S Building				
Gardening service	1,750	720	1,500	1,500
Building alarm	2,000	1,696	2,000	2,000
Medical waste disposal	7,160	6,886	7,230	7,590
Janitorial	1,500	1,196	1,500	1,500
Misc. Maint/Improvements	12,000	9,252	12,000	12,000

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PG&E	7,390	6,638	7,000	7,500
Water/Sewer	1,500	1,357	1,500	1,550
Garbage	860	845	885	930
<b>Staff</b>				
Wages (2%)	73,640	73,632	75,105	76,610
Overtime Wages	3,825	1,115	2,600	2,650
Vacation Wages Accrual Adjustment	-15	-1,329	1,650	57
Medical/dental insurance compensation (15%)	6,360	6,360	7,200	8,280
Retirement Contribution	3,680	3,682	3,755	3,830
Payroll Taxes	6,638	5,991	6,745	6,947
Insurance - Workers Comp/Life	1,530	1,264	1,500	1,500
Processing	1,290	1,285	1,355	1,400
Operating Contingency Fund	<u>20,000</u>	<u>3,161</u>	<u>25,000</u>	<u>25,000</u>
<b>Total Operating Expense</b>	<b>3,347,232</b>	<b>2,887,090</b>	<b>2,771,472</b>	<b>3,245,926</b>
<b>Capital Outlay</b>				
EBRICS Radios	32,000	126,990	0	0
Airpacks	0	0	68,667	0
Ladder Truck	0	0	317,187	
Type I Engine	0	0	0	630,000
Firefighter qtrs/equip	32,000	25,103	15,000	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>69,000</b>	<b>152,093</b>	<b>405,854</b>	<b>647,000</b>
<b>TOTAL EXPENDITURES</b>	<b>3,416,232</b>	<b>3,039,183</b>	<b>3,177,326</b>	<b>3,892,926</b>

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

\*\* For FY14/15, 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	93,455	93,455
Public Safety Building Fund	<u>100,000</u>	<u>100,000</u>	<u>104,000</u>	<u>108,160</u>
	193,455	193,455	197,455	201,615
	<b>FY 2012-2013</b>	<b>FY 2012-13</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
Beginning Cash	5,161,478	4,627,550	4,981,980	5,231,620
Revenue	3,109,551	3,201,318	3,426,967	3,101,993
State of California Loan Receivable	232,000	218,628	0	0
Operating Expenditures	-3,347,232	-2,887,090	-2,771,472	-3,245,926
Capital Expenditures	-69,000	-152,093	-405,854	-647,000
Accrual to Cash Adjustment		-26,333		
<b>ENDING CASH</b>	<b>5,086,796</b>	<b>4,981,980</b>	<b>5,231,620</b>	<b>4,440,687</b>
<b>Cumulative Designated Funds</b>				
Capital Replacement Funds	-969,877	-969,877	-1,167,332	-590,291
Prepaid CERBT - Retiree Trust	-1,094,935	-1,092,899	-1,092,899	-1,092,899
El Cerrito Contract 12 month set aside	-2,365,475	-2,365,475	-2,360,834	-2,478,875
<b>AVAILABLE CASH</b>	<b>656,509</b>	<b>553,729</b>	<b>610,555</b>	<b>278,622</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
	\$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	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.