

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

	FY 2015-2016	FY 2015-2016	FY 2016-2017	FY 2017-2018
<u>REVENUE BUDGET</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
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
Total Revenue	3,616,928	3,803,621	3,871,184	3,928,918
	FY 2015-2016	FY 2015-2016	FY 2016-2017	FY 2017-2018
<u>OPERATING EXPENSE BUDGET</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
OUTSIDE PROFESSIONAL SERVICES				
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
El 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
RETIREE MEDICAL BENEFITS**				
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
COMMUNITY SERVICE ACTIVITES				
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	5,000	5,000
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
DISTRICT ACTIVITIES				
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	125,000	0
Emergency Repair of Storage Room *	45,000	33,640	0	0
Gardening service	2,000	1,280	2,000	2,000

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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
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
Staff				
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>
Total Operating Expense	3,051,825	2,811,982	3,167,441	3,062,637
Capital Outlay				
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>
Total Capital Outlay	740,000	724,379	20,000	15,000
TOTAL EXPENDITURES	3,791,825	3,536,361	3,187,441	3,077,637

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	6,536,922
Revenue	3,616,928	3,803,621	3,871,184	3,928,918
Operating Expenditures	-3,051,825	-2,811,982	-3,167,441	-3,062,637
Capital Expenditures	-740,000	-724,379	-20,000	-15,000
Accrual to Cash Adjustment		-414,836		
<u>ENDING CASH</u>	5,654,676	5,853,180	6,536,922	7,388,202

Cumulative Designated Funds

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

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<u>AVAILABLE CASH</u>	1,074,233	1,268,048	560,791	1,468,364
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