

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2018-2019

	FY 2017-2018	FY 2017-2018	FY 2018-2019	FY 2019-2020
<u>REVENUE BUDGET</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>
Property Taxes	3,863,605	3,889,704	4,035,570	4,156,635
Special Taxes	200,287	200,395	200,453	200,450
Other tax income	26,000	26,082	25,500	25,500
Interest income	60,000	80,056	70,000	60,000
Lease agreement	35,470	35,468	36,002	37,630
Salary reimb agreement	57,873	59,603	62,848	66,523
Miscellaneous income	0	1,182	0	0
Total Revenue	4,243,235	4,292,490	4,430,373	4,546,738

	FY 2017-2018	FY 2017-2018	FY2018-2019	FY 2019-2020
<u>OPERATING EXPENSE BUDGET</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Planning</u>

OUTSIDE PROFESSIONAL SERVICES

Accounting	5,250	7,099	7,250	7,250
Actuarial Valuation	7,500	5,500	0	7,500
Audit	16,000	16,000	16,000	16,500
CC County Expenses	32,500	34,316	36,030	37,830
El Cerrito Contract	2,826,907	2,826,907	3,078,930	3,171,300
Fire Abatement Contract	8,000	0	8,000	8,000
Fire Engineer Plan Review	2,000	1,093	2,000	2,000
Insurance - Risk Mgmt	14,000	13,268	14,500	15,000
LAFCO Fees	2,200	2,123	2,200	2,300
Legal Fees	40,000	19,423	35,000	35,000
Water System Improvements	20,000	0	20,000	20,000
Website Development/Maint.	3,700	3,100	2,500	2,750
Wildland Vegetation Mgmt	10,000	9,150	10,000	10,000

RETIREE MEDICAL BENEFITS*

PERS Medical (OPEB cost)	0	0	0	0
Delta Dental	0	0	0	0
Vision Care	0	0	0	0

COMMUNITY SERVICE ACTIVITES

Public Education	10,000	10,928	14,000	14,000
Community Pharmaceutical Drop-Off	4,000	2,449	4,000	4,000
Vial of Life Program	200	99	200	200
CERT Kits/Sheds/Preparedness	17,500	3,833	12,000	12,000
Open Houses	1,200	307	750	750
Community Shredder	2,750	2,469	2,750	3,000
DFSC Matching Grants	20,000	19,116	20,000	20,000
Firesafe Planting Grants	3,000	219	3,000	3,000
Demonstration Garden	30,000	5,060	50,000	3,000
Community Sandbags	5,000	754	4,000	4,000
Volunteer Appreciation			0	1,500

DISTRICT ACTIVITIES

Professional Development	5,000	2,919	5,000	5,000
District Office				
Office expense	3,000	2,862	3,000	3,150
Office supplies	2,500	1,326	2,250	2,500
Telephone	8,000	7,935	8,000	8,400
Election	0	0	1,500	0
Firefighter's Apparel & PPE	1,500	542	1,500	1,575
Firefighters' Expenses	10,000	6,149	10,000	10,000
Staff Appreciation	2,000	1,019	1,750	2,000
Memberships	7,535	7,008	7,600	7,600
P/S Building				
Needs Assessment/Feasibility Study	30,000	23,127	10,000	0
Gardening service	2,000	1,170	2,500	3,200
Building alarm	2,000	1,379	1,500	1,550

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Medical waste disposal	5,000	5,194	5,500	5,500
Janitorial	1,500	1,260	1,500	1,575
Misc. Maint/Improvements	12,000	12,204	13,000	13,000
PG&E	7,500	7,124	8,000	9,000
Water/Sewer	2,040	2,346	2,465	2,590
Staff				
Wages	86,420	86,438	95,081	97,931
Longevity Pay	1,000	1,000	1,000	1,000
Overtime Wages	1,540	1,060	1,575	1,655
Vacation Wages Accrual Adjustment	2,433	1,354	332	3,766
Medical/dental insurance compensation	8,190	8,190	10,056	10,560
Retirement Contribution	6,568	6,569	7,226	7,443
Payroll Taxes	7,789	7,705	8,360	8,620
Insurance - Workers Comp/Life	1,800	1,830	2,000	2,000
Processing	1,550	1,567	1,645	1,730
Operating Contingency Fund	<u>25,000</u>	<u>1,439</u>	<u>25,000</u>	<u>25,000</u>
Total Operating Expense	3,325,570	3,183,927	3,580,448	3,637,222
Capital Outlay				
Firefighter qtrs/equip	25,000	20,580	15,000	15,000
Office Furniture/Computers	5,000	0	5,000	5,000
Type III Engine	<u>0</u>	<u>0</u>	<u>220,000</u>	<u>372,000</u>
Total Capital Outlay	30,000	20,580	240,000	392,000
TOTAL EXPENDITURES	3,355,570	3,204,507	3,820,448	4,029,222

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

* Due to new reporting rules under GASB 75 and the fact that our OPEB assets equal or surpass liabilities, the actuary stated that we will have no OPEB expense beginning in FY 17/18.

Designated Funds (see attached schedules)

Engine Replacement Fund	117,874	117,874	117,874	75,880
Public Safety Building Fund	<u>650,000</u>	<u>650,000</u>	<u>450,000</u>	<u>131,590</u>
	767,874	767,874	567,874	207,470

	FY 2017-2018 <u>Budget</u>	FY 2017-2018 <u>Actual</u>	FY 2018-2019 <u>Budget</u>	FY2019-2020 <u>Planning</u>
Beginning Cash	6,957,198	7,093,176	8,126,495	8,736,419
Revenue	4,243,235	4,292,490	4,430,373	4,546,738
Operating Expenditures	-3,325,570	-3,183,927	-3,580,448	-3,637,222
Capital Expenditures	-30,000	-20,580	-240,000	-392,000
<i>Accrual to Cash Adjustment</i>		-54,664		
<u>ENDING CASH</u>	7,844,864	8,126,495	8,736,419	9,253,935
<i>Cumulative Designated Funds</i>				
Capital Replacement Funds	-3,186,299	-3,954,173	-3,754,173	-4,161,643
Prepaid CERBT - Retiree Trust	-953,491	-1,010,137	-1,010,137	-1,010,137
El Cerrito Contract 12 month set aside	-2,826,907	-2,826,907	-3,078,930	-3,171,300
<u>AVAILABLE CASH</u>	878,167	335,278	893,179	910,854

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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
\$632,000	\$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	41,994	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	650,000	2,484,432
	18-19	450,000	2,934,432
	19-20	131,590	3,066,022

* Based on historical building expenditures, KFPD was setting aside \$100,000 plus inflation 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.