

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET
 Fiscal Year 2013-2014

REVENUE BUDGET	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
Total Revenue	3,109,551	3,201,318	3,426,967	3,101,993

OPERATING EXPENSE BUDGET	FY 2012-2013 <u>Budget</u>	FY 2012-2013 <u>Actual</u>	FY 2013-2014 <u>Budget</u>	FY 2014-2015 <u>Planning</u>
OUTSIDE PROFESSIONAL SERVICES				
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
RETIREE MEDICAL BENEFITS				
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
COMMUNITY SERVICE ACTIVITES				
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
DISTRICT ACTIVITIES				
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
Staff				
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>
Total Operating Expense	3,347,232	2,887,090	2,771,472	3,245,926
Capital Outlay				
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>
Total Capital Outlay	69,000	152,093	405,854	647,000
TOTAL EXPENDITURES	3,416,232	3,039,183	3,177,326	3,892,926

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
	FY 2012-2013	FY 2012-13	FY 2013-2014	FY 2014-2015
	<u>Budget</u>	<u>Est. Actual</u>	<u>Budget</u>	<u>Planning</u>
Beginning Cash	5,161,478	4,917,068	5,311,203	5,797,443
Revenue	3,109,551	3,201,318	3,426,967	3,101,993
State of California Loan Receivable	232,000	232,000	236,600	241,000
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				
<u>ENDING CASH</u>	5,086,796	5,311,203	5,797,443	5,247,510
<i>Cumulative Designated Funds</i>				
Capital Replacement Funds	-969,877	-969,877	-1,167,332	-590,291
Prepaid CERBT - Retiree Trust	-1,094,935	-1,092,046	-1,092,046	-1,092,046
EI Cerrito Contract 12 month set aside	-2,365,475	-2,365,475	-2,360,834	-2,478,875
<u>AVAILABLE CASH</u>	656,509	883,805	1,177,231	1,086,298

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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.