

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2014-2015

	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2015-2016
<u>REVENUE BUDGET</u>	<u>Budget</u>	<u>Est. Actual</u>	<u>Budget</u>	<u>Planning</u>
Property Taxes	2,765,000	2,982,111	2,982,110	3,011,930
Special Taxes	200,395	200,428	200,428	200,430
Other tax income	33,000	28,107	30,000	31,000
Interest income	8,000	7,481	6,000	7,000
Lease agreement	31,514	31,514	1	1
Salary reimb agreement	48,655	47,706	51,136	50,880
Grant revenue - Airpacks	54,934	62,246	0	0
Grant revenue - Ladder Truck	285,469	285,469	0	0
Miscellaneous income	0	14,266	0	0
Total Revenue	3,426,967	3,659,328	3,269,675	3,301,241
	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2015-2016
<u>OPERATING EXPENSE BUDGET</u>	<u>Budget</u>	<u>Est. Actual</u>	<u>Budget</u>	<u>Planning</u>
OUTSIDE PROFESSIONAL SERVICES				
Accounting	4,500	3,544	4,500	4,725
Actuarial Valuation	3,500	2,500	0	3,000
Audit	12,000	12,000	13,000	13,000
CC County Expenses	32,635	32,038	33,640	35,321
EI Cerrito Contract	2,360,834	2,360,834	2,415,339	2,536,105
Fire Abatement Contract	8,000	865	8,000	8,000
Insurance - Risk Mgmt	10,600	10,601	11,525	12,100
LAFCO Fees	1,620	1,760	1,850	1,850
Legal Fees	30,000	2,555	30,000	30,000
Water System Improvements **	20,000	0	380,000	20,000
Wildland Vegetation Mgmt	10,000	9,905	10,000	10,000
RETIREE MEDICAL BENEFITS				
PERS Medical (OPEB cost)	51,265	51,265	19,970	21,380
Delta Dental	6,560	6,560	2,555	2,735
Vision Care	1,790	1,790	695	745
COMMUNITY SERVICE ACTIVITIES				
Public Education	13,000	8,372	13,000	13,000
Community Pharmaceutical Drop-Off	3,000	1,305	2,500	2,500
Vial of Life Program	250	114	250	250
CERT Emergency Kits	3,000	3,173	3,330	3,330
Open Houses	1,000	287	750	900
Community Shredder	1,000	805	1,000	1,000
DISTRICT ACTIVITIES				
Professional Development	5,500	3,178	5,500	5,500
District Office				
Office expense	3,500	1,583	3,500	3,500
Office supplies	2,500	722	2,500	2,500
Telephone	5,795	6,327	6,645	6,975
Election	0	0	1,000	1,000
Firefighter's Apparel	1,600	617	1,500	1,575
Firefighters' Expenses	5,000	1,940	5,000	5,000
Engine Rescue Equipment	6,000	6,000	0	0
Staff Appreciation	2,500	1,487	2,500	2,500
Memberships	6,000	6,519	6,845	7,000
P/S Building				
Gardening service	1,500	1,810	1,900	2,000
Building alarm	2,000	1,696	2,000	2,000
Medical waste disposal	7,230	2,638	4,000	4,200
Janitorial	1,500	1,243	1,500	1,500
Misc. Maint/Improvements	12,000	12,183	12,500	12,500
PG&E	7,000	6,860	7,205	7,565
Water/Sewer	1,500	1,251	1,315	1,550

September 10, 2014

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Garbage	885	958	1,005	1,055
Staff				
Wages	75,105	75,105	75,110	76,610
Longevity Pay	0	0	1,000	1,000
Overtime Wages	2,600	542	1,300	1,325
Vacation Wages Accrual Adjustment	1,650	-1,131	2,855	36
Medical/dental insurance compensation	7,200	7,200	7,800	8,190
Retirement Contribution	3,755	3,755	5,710	5,820
Payroll Taxes	6,745	6,004	6,693	6,840
Insurance - Workers Comp/Life	1,500	1,612	1,695	1,780
Processing	1,355	1,342	1,410	1,480
Operating Contingency Fund	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
Total Operating Expense	2,771,472	2,661,712	3,146,888	2,915,941
Capital Outlay				
Airpacks	68,667	77,807	0	0
Ladder Truck	317,187	317,187	0	0
Type I Engine	0	0	632,000	0
Firefighter qtrs/equip	15,000	13,715	15,000	15,000
Apparatus Bay Construction	0	0	200,000	0
Holmatro Tool	0	0	11,000	0
Office Furniture/Computers	<u>5,000</u>	<u>1,471</u>	<u>5,000</u>	<u>5,000</u>
Total Capital Outlay	405,854	410,180	863,000	20,000
TOTAL EXPENDITURES	3,177,326	3,071,892	4,009,888	2,935,941

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	117,860
Public Safety Building Fund	<u>104,000</u>	<u>104,000</u>	<u>108,160</u>	<u>112,486</u>
	197,455	197,455	201,615	230,346
	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2015-2016
	<u>Budget</u>	<u>Est. Actual</u>	<u>Budget</u>	<u>Planning</u>
Beginning Cash	5,007,928	4,981,980	5,592,768	4,852,555
Revenue	3,426,967	3,659,328	3,269,675	3,301,241
Operating Expenditures	-2,771,472	-2,661,712	-3,146,888	-2,915,941
Capital Expenditures	-405,854	-410,180	-863,000	-20,000
Accrual to Cash Adjustment		23,352		
<u>ENDING CASH</u>	5,257,568	5,592,768	4,852,555	5,217,856
<i>Cumulative Designated Funds</i>				
Capital Replacement Funds	-1,167,332	-1,167,332	-736,285	-966,631
Prepaid CERBT - Retiree Trust	-1,092,899	-1,020,819	-1,020,819	-1,020,819
EI Cerrito Contract 12 month set aside	-2,360,834	-2,360,834	-2,415,339	-2,536,105
<u>AVAILABLE CASH</u>	636,503	1,043,783	680,113	694,300

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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.