

September 2014

FY 15 FINANCIAL PLAN – FINAL



Rancho Santa Fe Fire Protection District



**RANCHO SANTA FE FIRE PROTECTION DISTRICT  
RANCHO SANTA FE, CALIFORNIA**

**PRELIMINARY OPERATING AND CAPITAL BUDGET**

**Fiscal Year 15**

**Board of Directors**

**James H. Ashcraft**

President

**John C. Tanner**

Vice President

Nancy C. Hillgren

Director

Randall Malin

Director

Tucker Stine

Director

**Tony J. Michel**

*Fire Chief*

Prepared by:

Karlana Rannals

*Administrative Manager*

Technical Assistance:

Mike Gibbs

*Deputy Chief*

Fred Cox

*Battalion Chief*

Chris Galindo

*Battalion Chief*

Jim Sturtevant

*Battalion Chief*

Bret Davidson

*Battalion Chief*

Renee Hill

*Fire Marshal*



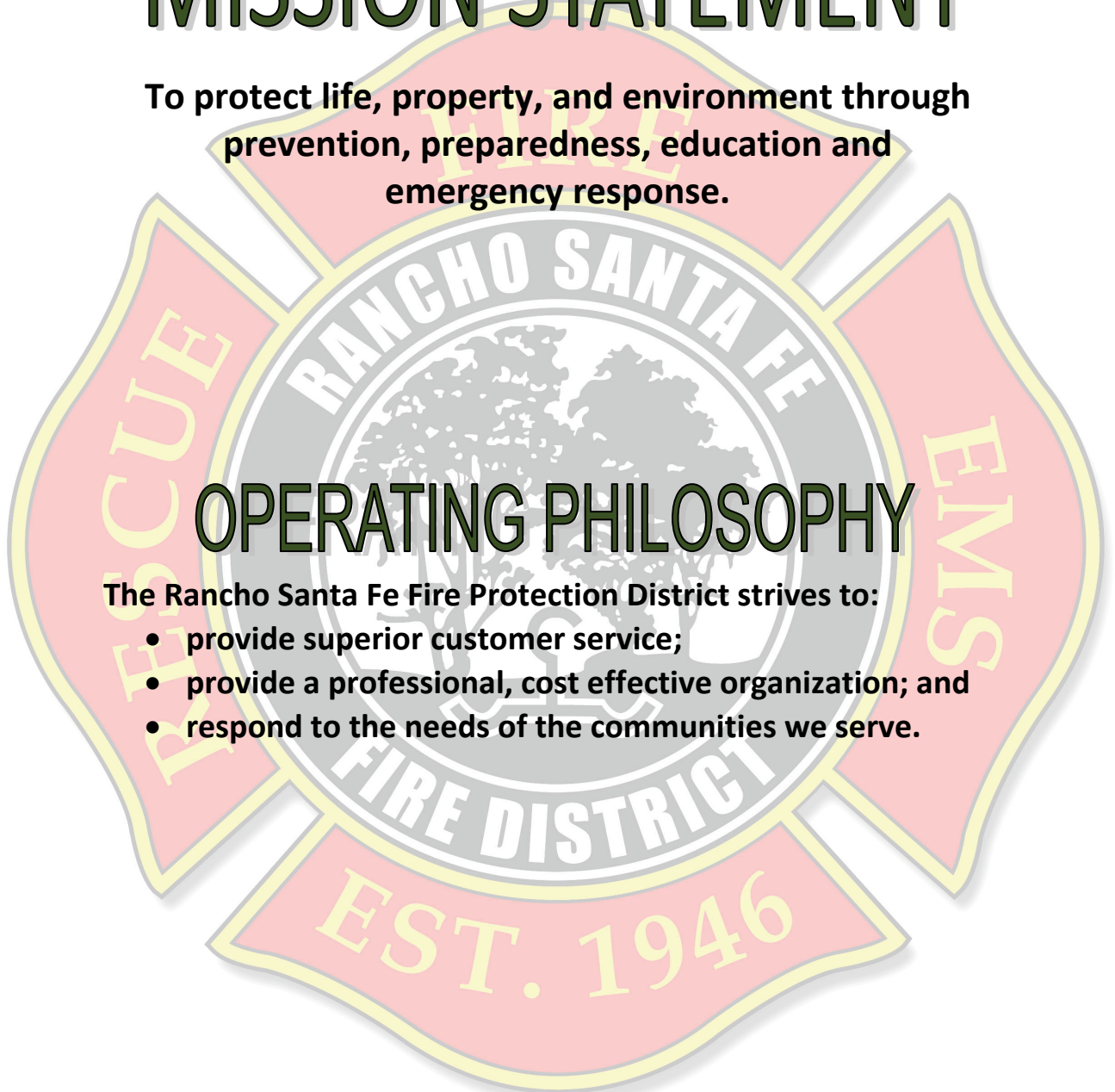
# MISSION STATEMENT

To protect life, property, and environment through prevention, preparedness, education and emergency response.

## OPERATING PHILOSOPHY

The Rancho Santa Fe Fire Protection District strives to:

- provide superior customer service;
- provide a professional, cost effective organization; and
- respond to the needs of the communities we serve.





# Rancho Santa Fe Fire Protection District Final Budget – FY15

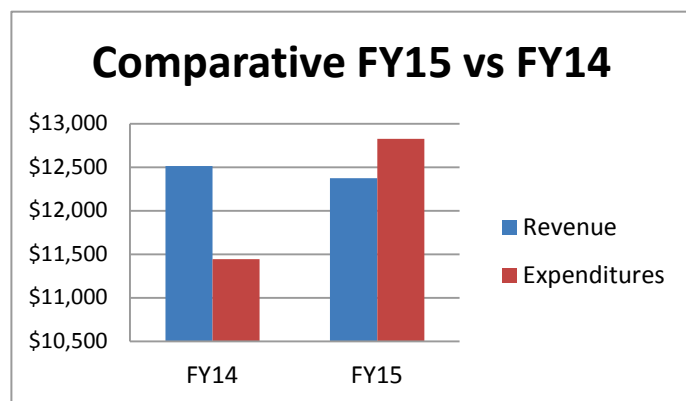
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The Fire District proposed Operating and Capital Replacement Budget for FY15 is submitted to the Board of Directors for its review and consideration. The annual budget is the most significant tool available to the District to set priorities for the Rancho Santa Fe Fire Protection District over the next year and beyond. This narrative intends to demonstrate that the District is fiscally prudent in proposing the necessary revenue and expenditures, while providing the highest level of emergency response, fire prevention, and administrative services.

## Overview

In analyzing the FY15 budget, you will notice that the projected total operating revenue decreased by 1% compared to FY14 actual revenue; and the projected FY15 total operating expenditures increased by 12% compared to FY14 expenditures.

This year, staff is requesting a FY15 Operating Budget of \$12,828 (*in thousands*), which includes the depreciation expense of \$724K. The projected FY15 revenue and expenditures will compare to the *FY14 YTD (actual)* at 6/30/14. The Districts' total assessed value is \$15,245,466,512, a 6% increase over FY14. Given the increase in revenue, the FY15 Budget does a project a



deficit of \$455,000. The deficit is a direct result of the augmented personnel approved July 2014. The additional personnel would be available through the fire season and staff anticipates that the augmented safety positions will be reduced through attrition. The following summary of revenue changes is between FY15 **budget** and the FY14 **actual**:

## Revenue- \$12,373,700

**Taxes & Assessments** - ↑ 3.6% or \$367,000: tax revenue has continued to increase over the past year with the District projecting a 4.5% growth over the actual FY14 tax apportionment. Additionally, we plan that the projected tax refunds to be the same as FY14 or \$104,000.

**Lease** - ↑ 5.4% the lease revenue for the District increased by either contract or CPI adjustments.

**Administrative Fees** - ↑ 1.7% or \$4,000

**Developer (HOA) Reimbursement** - ↓ 50.0% or \$305,000. The District realized a significant increase in revenue for FY14 due to a requested audit of the contract as to how staff calculates the operation and

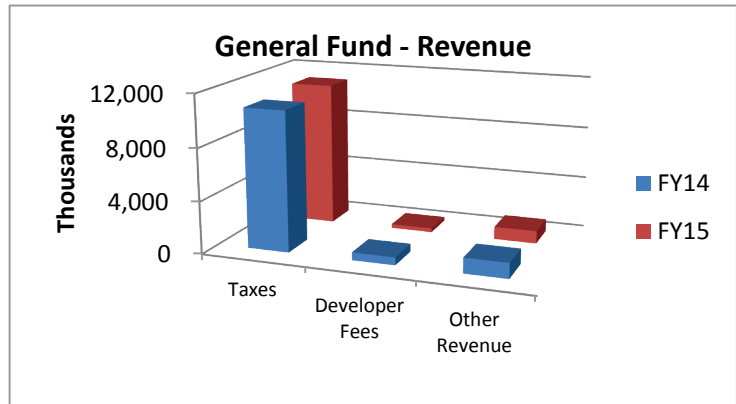
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*Mission: To serve the public through the protection of life, environment and property from fire and other emergencies through prevention, preparedness, education, and response.*

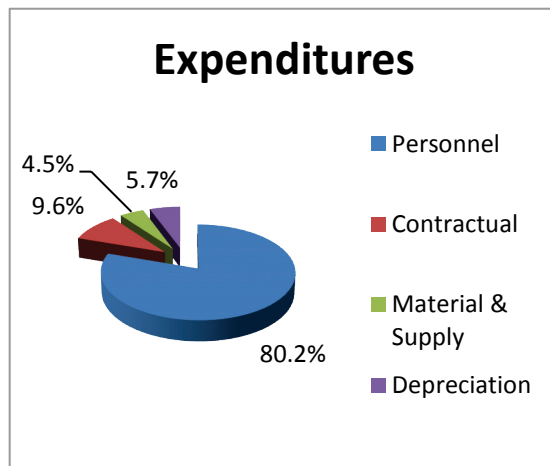
maintenance (O&M) expense for the fire stations. Since the O&M calculation is still under review and discussion, staff has added a conservative amount to revenue.

In addition to the general fund, we will collect \$371,000 in restricted Fire Mitigation Fees, including interest.

Overall, the District is projecting a decrease of 1.1% or (\$140K) in the projected FY15 Total Operating Revenue compared to FY14 actual.



## Projected Operating Expenditures



The following is a summary of expenditure changes between FY15 and FY14 budget:

### Personnel - \$10,235,808

Overall personnel costs increased 14.26% over FY14 actual. The primary changes are:

#### Payroll - \$7,082,000

**Salary-** increased 11.9% based on MOU negotiated salary adjustments, the reinstatement of a Fire Marshal position, and the addition of four safety positions, (1 deputy chief, and 3 firefighter/paramedics). Note – the additional safety personnel is budgeted to augment an engine. These positions are expected to be reduced thru attrition.

**Overtime-** increased 1.4% due to the increase in average hours for workers compensation, sick leave, call back pay, and training. A three-year data average is used to analyze this category. In addition, one firefighter/paramedic position is vacant and will be backfilled by overtime. The cost to fund this vacant position is \$111,337.

#### Benefits - \$3,154,000

**Health Insurance + HRSA -** increased 34.3% or \$334,000. This is due to employer rate increases, the reinstatement of the Fire Marshal position, and the addition of three firefighter/paramedic and one-deputy chief positions.

**Retirement -** increased 16.6% or \$209,000 due to employer rate increases, the reinstatement of the Fire Marshal position, and the addition of three firefighter/paramedic and one-deputy chief positions.

### Contractual Services – \$1,294,722

The FY15 Contractual Services category increased 5.2% or \$64,000 over FY14 actual. This increase is primarily in the following areas: dispatching, utilities, other professional services and commercial insurance.

### Material & Supply – \$574,209

The FY15 Material and Supply category increase 15.5% or \$77,000 over FY14 actual. The primary reason for the increase is the Computer, Programs/Public Education, & Medical Supplies. *(Note: the purchase of six defibrillators is planned, cost \$145,000 and are included in the medical supplies line item.)*

### Depreciation – \$723,732

The FY15 Depreciation category decreased over FY14 actual by 3.9% or \$29,000. The primary reason is due to equipment and vehicles have reached full depreciation.

### Capital Expenditures

The District's Capital Replacement expenditures (Equipment, Facility, and Fleet) total \$1,630K. We anticipate replacing one staff vehicle, ordering one (1) new Type 1 replacement engine, the replacement of the HVAC system at RSF 1 to a more energy efficient system, a rescue tool, and expending the cash for the approved fire engine from the FY13 budget and the microwave area wireless system. There are no new expenditures planned for the funding source of fire mitigation fees. The following is a list of projects planned:

| Expense/Project                              | Funding Source     | Funding Source   |
|--|--------------------|------------------|
|  | GF                 | FMF              |
| Replacement of Type 1 Engine*                | \$570,000          |                  |
| Replacement of Type 1 Engine                 | \$630,000          |                  |
| HVAC upgrade – RSF 1                         | \$175,000          |                  |
| Replacement of a Staff Vehicle               | \$ 50,000          |                  |
| Rescue tool                                  | \$ 30,000          |                  |
| Phone System Admin/Station 1                 | \$ 30,000          |                  |
| <b>Microwave Metropolitan Area Wireless*</b> | \$ 36,215          | \$108,644        |
| Fire Prevention Software **                  | \$ 21,125          | \$ 63,375        |
| <b>Total</b>                                 | <b>\$1,542,340</b> | <b>\$172,019</b> |

\* = Prior approved expenses

\*\* = Pending approval from Fire Mitigation Fee Review Committee

## **Budget Summary**

The District expects that FY15 tax revenue will have a moderate increase and the refund of property taxes to continue to stabilize. The FY15 planned expenditures are higher than FY14. This is primarily due to the additional personnel approved by the Board of Directors. District personnel continually evaluate and monitor all revenues and expenditures without sacrificing the high level of service we provide to the community.

The management staff continues to be proactive and is to be complimented for their continued efforts in both research and preparation of the budget document.





FY15

OPERATING EXPENDITURES

GENERAL FUND



## Summary Revenues, Expenditures - Operating Budget 2014 - 2015

| <i>(In Thousands)</i>                  | Actual (6/30) | Proposed        | Change    |         |
|--|---------------|-----------------|-----------|---------|
| <b>REVENUES</b>                        | GF - 14       | <b>GF - 15</b>  | %         |         |
| Total Revenues                         | \$12,513      | <b>\$12,374</b> | (\$140)   | -1.1%   |
| <br><b>EXPENDITURES</b>                |               |                 |           |         |
| Total Operating Expenditures           | \$11,445      | <b>\$12,828</b> | \$1,382   | 12.1%   |
| <br><b>Operating Surplus (Deficit)</b> |               |                 |           |         |
|  | \$1,067       | <b>(\$455)</b>  | (\$1,522) | -142.6% |

## Summary Revenues, Expenditures - Operating Budget 2014 - 2015

| <i>(In Thousands)</i>                              | Actual (6/30) | Proposed            | Change    |         |
|--|---------------|---------------------|-----------|---------|
| <b>REVENUES</b>                                    | GF - 14       | GF - 15             |           | %       |
| Property Taxes/Benefit Fee                         | \$10,818      | <b>\$11,191</b>     | \$374     | 3.5%    |
| Tax Refunds - Adjustment                           | (\$104)       | <b>(\$104)</b>      |           |         |
| Fees   | \$451         | <b>\$436</b>        | (\$15)    | -3.4%   |
| Developer Reimbursement                            | \$609         | <b>\$305</b>        | (\$305)   | -50.0%  |
| Other  | <u>\$739</u>  | <b><u>\$546</u></b> | (\$193)   | -26.1%  |
| Total Revenues                                     | \$12,513      | <b>\$12,374</b>     | (\$140)   | -1.1%   |
| <br><b>EXPENDITURES</b>                            |               |                     |           |         |
| Personnel  | \$8,959       | <b>\$10,236</b>     | \$1,277   | 14.3%   |
| Contractual Services                               | \$1,231       | <b>\$1,295</b>      | \$64      | 5.2%    |
| Materials & Supplies                               | \$497         | <b>\$574</b>        | \$77      | 15.5%   |
| Other Expenditures (Projects/Equipment/Prior Year) | \$5           | <b>\$0</b>          | (\$5)     |         |
| Depreciation                                       | <u>\$753</u>  | <b><u>\$724</u></b> | (\$29)    | -3.9%   |
| Total Operating Expenditures                       | \$11,445      | <b>\$12,828</b>     | \$1,382   | 12.1%   |
| <br><b>Operating Surplus (Deficit)</b>             |               |                     |           |         |
|  | \$1,067       | <b>(\$455)</b>      | (\$1,522) | -142.6% |

## Summary - Operating Revenues 2014 - 2015

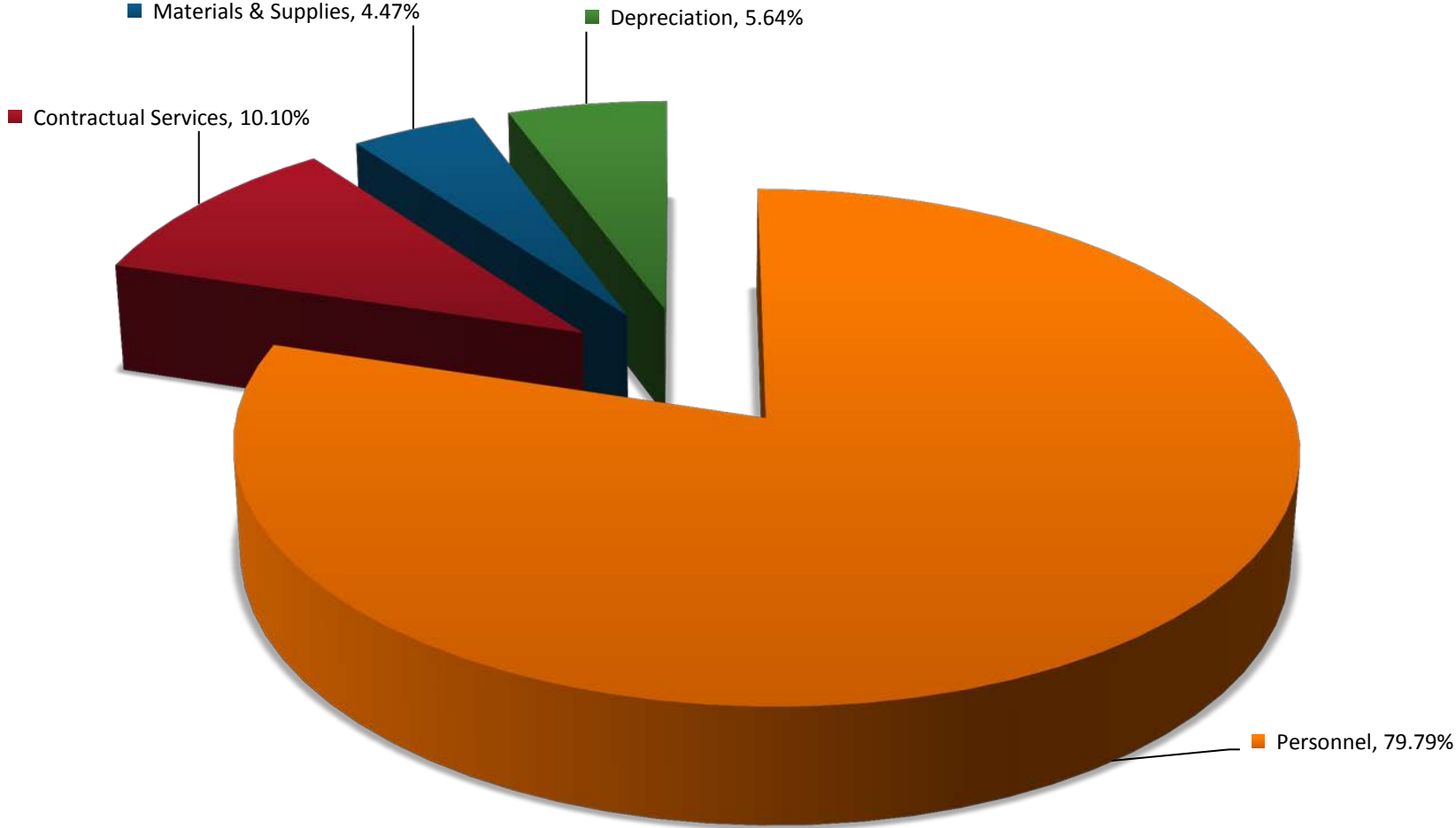
| <i>(In Thousands)</i>           | Actual (6/30) | Proposed             | Change       |               |
|---------------------------------|---------------|----------------------|--------------|---------------|
| <b>REVENUES</b>                 | GF - 14       | GF - 15              |              | %             |
| Taxes & Assessments             | 9,795         | <b>10,162</b>        | 367          | 3.7%          |
| Tax Refunds - Adjustment        | <b>(104)</b>  | <b>(104)</b>         | 0            | 0.0%          |
| Benefit Fee                     | <u>1,022</u>  | <u>1,030</u>         | <u>7</u>     | <u>0.7%</u>   |
| Subtotal                        | 10,713        | <b>11,087</b>        | 374          | 3.6%          |
| Developer Reimbursement/Revenue |               |                      |              |               |
| 4S Ranch                        | 0             | <b>0</b>             | 0            |               |
| Rancho Cielo                    | 609           | <b>305</b>           | <b>(305)</b> | <b>-50.0%</b> |
| Subtotal                        | 609           | <b>305</b>           | <b>(305)</b> | <b>-50.0%</b> |
| Other Revenue                   |               |                      |              |               |
| Plan Checks                     | 226           | <b>207</b>           | <b>(19)</b>  | -8.4%         |
| Administrative Fees             | 225           | <b>229</b>           | 4            | 1.7%          |
| Interest                        | 49            | <b>47</b>            | <b>(1)</b>   | -2.5%         |
| Lease                           | 255           | <b>268</b>           | 14           | 5.4%          |
| Instructor/Training             | 16            | <b>15</b>            | <b>(1)</b>   | -6.1%         |
| Grant                           | 77            | <b>21</b>            | <b>(55)</b>  | -72.0%        |
| FF/EMS Reimbursement            | 210           | <b>75</b>            | <b>(135)</b> | -64.4%        |
| Other                           | <u>132</u>    | <u>118</u>           | <b>(14)</b>  | <b>-10.6%</b> |
| Subtotal                        | 1,190         | <b>980</b>           | <b>(208)</b> | -17.5%        |
| Total Operating Revenues        | <u>12,513</u> | <u><b>12,374</b></u> | <b>(140)</b> | -1.1%         |

**Summary Expenditures - Operating Budget  
2014 - 2015**

| <i>(In Thousands)</i>                              | Actual (6/30)<br>GF - 14 | Proposed<br>GF - 15 | Change  |         |
|--|--------------------------|---------------------|---------|---------|
|  |                          |                     | \$      | %       |
| <b>EXPENDITURES</b>                                |                          |                     |         |         |
| <b>Personnel</b>                                   |                          |                     |         |         |
| Payroll  |                          |                     |         |         |
| Salary   | \$5,061                  | <b>\$5,666</b>      | \$604   | 11.9%   |
| Emergency Response Compensation                    | \$0                      | <b>\$0</b>          | \$0     |         |
| Management Services (Coop Eff)                     | \$0                      | <b>\$0</b>          | \$0     |         |
| Holiday Pay  | \$168                    | <b>\$191</b>        | \$23    | 13.4%   |
| Overtime   | \$1,208                  | <b>\$1,225</b>      | \$17    | 1.4%    |
| Paramedic Incentive                                | \$14                     | <b>\$0</b>          | (\$14)  | -100.0% |
| Subtotal   | \$6,452                  | <b>\$7,082</b>      | \$629   | 9.8%    |
| Benefits   |                          |                     |         |         |
| Health Insurance + HRSA                            | \$975                    | <b>\$1,310</b>      | \$334   | 34.3%   |
| Life/LTD Insurance                                 | \$17                     | <b>\$26</b>         | \$8     | 47.9%   |
| Medicare/Social Security                           | \$89                     | <b>\$100</b>        | \$11    | 12.2%   |
| Retirement   | \$1,261                  | <b>\$1,469</b>      | \$209   | 16.6%   |
| Unemployment                                       | \$13                     | <b>\$14</b>         | \$0     | 1.1%    |
| Workers Compensation                               | \$99                     | <b>\$201</b>        | \$102   | 103.1%  |
| Other  | \$51                     | <b>\$35</b>         | (\$16)  | -31.9%  |
| Subtotal   | \$2,506                  | <b>\$3,154</b>      | \$648   | 25.9%   |
| TOTAL  | \$8,959                  | <b>\$10,236</b>     | \$1,277 | 14.3%   |
| Contractual Services                               |                          |                     |         |         |
| Administration Fees                                | \$191                    | <b>\$204</b>        | \$13    | 7.0%    |
| Building/Facility Lease                            | \$28                     | <b>\$29</b>         | \$1     | 2.5%    |
| Dispatching  | \$126                    | <b>\$143</b>        | \$17    | 13.3%   |
| Equipment Rental & Repairs                         | \$15                     | <b>\$27</b>         | \$12    | 76.6%   |
| Insurance  | \$73                     | <b>\$78</b>         | \$5     | 6.5%    |
| Legal  | \$33                     | <b>\$32</b>         | (\$1)   | -3.0%   |
| Meetings, Meals, Mileage                           | \$6                      | <b>\$9</b>          | \$2     | 34.1%   |
| Other Contractual/Professional Services            | \$275                    | <b>\$274</b>        | (\$1)   | -0.4%   |
| Service Agreements                                 | \$30                     | <b>\$28</b>         | (\$2)   | -7.0%   |
| Soil Contamination                                 | \$0                      | <b>\$1</b>          | \$1     |         |
| Training   | \$92                     | <b>\$84</b>         | (\$8)   | -8.7%   |
| Utilities  | \$218                    | <b>\$234</b>        | \$16    | 7.5%    |
| Vehicle Maintenance & Repairs                      | \$125                    | <b>\$126</b>        | \$0     | 0.1%    |
| All Other  | \$17                     | <b>\$26</b>         | \$8     | 49.8%   |
| TOTAL  | \$1,231                  | <b>\$1,295</b>      | \$64    | 5.2%    |
| Materials & Supplies                               |                          |                     |         |         |
| Apparatus  | \$22                     | <b>\$20</b>         | (\$2)   | -9.8%   |
| Apparatus - Computers                              | \$0                      | <b>\$0</b>          | \$0     |         |
| Computer   | \$26                     | <b>\$51</b>         | \$25    | 97.0%   |
| Fuel   | \$65                     | <b>\$72</b>         | \$7     | 10.0%   |
| Grants   | \$43                     | <b>\$0</b>          | (\$43)  |         |
| Office   | \$33                     | <b>\$38</b>         | \$5     | 15.0%   |
| Safety   | \$80                     | <b>\$59</b>         | (\$21)  | -26.3%  |
| Uniforms   | \$25                     | <b>\$22</b>         | (\$3)   | -10.8%  |
| Programs/Public Education                          | \$16                     | <b>\$21</b>         | \$5     | 33.0%   |
| Hose, Nozzles, Foam                                | \$22                     | <b>\$6</b>          | (\$16)  | -73.2%  |
| Radio  | \$48                     | <b>\$7</b>          | (\$41)  | -85.7%  |
| Station Maintenance/Supplies/Janitorial            | \$38                     | <b>\$36</b>         | (\$2)   | -6.1%   |
| Audio Visual                                       | \$0                      | <b>\$0</b>          | \$0     | 257.7%  |
| Books  | \$3                      | <b>\$3</b>          | \$0     | 5.0%    |
| Cellular   | \$1                      | <b>\$2</b>          | \$0     |         |
| Electrical Supplies                                | \$0                      | <b>\$0</b>          | \$0     |         |
| Food for Major Emergencies                         | \$1                      | <b>\$1</b>          | \$0     | 2.7%    |
| Furnishings  | \$20                     | <b>\$9</b>          | (\$11)  | -55.5%  |
| Hydrant Maintenance                                | \$2                      | <b>\$2</b>          | \$0     | -14.2%  |
| Knox Replacement                                   | \$0                      | <b>\$0</b>          | \$0     |         |
| Lumber Screws Nails                                | \$0                      | <b>\$0</b>          | \$0     |         |
| Maps   | \$0                      | <b>\$1</b>          | \$0     |         |
| Medical Supplies                                   | \$25                     | <b>\$204</b>        | \$178   |         |
| Miscellaneous                                      | \$0                      | <b>\$1</b>          | \$1     | 392.8%  |
| Paint  | \$0                      | <b>\$0</b>          | \$0     | 111.2%  |
| Rock Sand Gravel                                   | \$0                      | <b>\$0</b>          | \$0     |         |
| Special Event & Awards                             | \$13                     | <b>\$11</b>         | (\$3)   | -21.8%  |
| Street Signs & Markers                             | \$0                      | <b>\$1</b>          | \$1     |         |
| Tools  | \$0                      | <b>\$1</b>          | \$1     | 136.1%  |
| Training (Expendable Supplies)                     | \$11                     | <b>\$8</b>          | (\$3)   | -29.3%  |
| All Other  | \$78                     | <b>\$242</b>        | \$164   | 209.0%  |
| TOTAL  | \$497                    | <b>\$574</b>        | \$77    | 15.5%   |
| Other Expenditures (Projects/Equipment/Prior Year) | \$5                      | <b>\$0</b>          | (\$5)   |         |
| TOTAL  | \$5                      | <b>\$0</b>          | (\$5)   |         |
| Depreciation                                       | \$753                    | <b>\$724</b>        | (\$29)  | -3.9%   |
| TOTAL Operating Expenditures                       | \$11,445                 | <b>\$12,828</b>     | \$1,382 | 12.1%   |

| OPERATIONAL COST SUMMARY                       | ACTUAL        | BUDGET        |               | BUDGET        | Bgt vs Bgt<br>% Change | Bgt vs Act<br>% Change |
|--|---------------|---------------|---------------|---------------|------------------------|------------------------|
|  | FY13          | FY14          | Actual (6/30) | FY15          |                        |                        |
| Personnel                                      | \$ 8,966,403  | \$ 8,992,454  | \$ 8,958,525  | \$ 10,235,808 | 13.8%                  | 14.3%                  |
| Contractual                                    | \$ 960,207    | \$ 1,241,962  | \$ 1,231,186  | \$ 1,294,722  | 4.2%                   | 5.2%                   |
| Material & Supply                              | \$ 276,752    | \$ 524,084    | \$ 497,364    | \$ 574,209    | 9.6%                   | 15.5%                  |
| Prior Year Expense                             | \$ (165,338)  | \$ -          | \$ 5,013      | \$ -          |                        |                        |
| Depreciation                                   | \$ 756,854    | \$ 749,600    | \$ 753,166    | \$ 723,732    | -3.5%                  | -3.9%                  |
| TOTAL OPERATING COSTS<br>BEFORE CAPITAL OUTLAY | \$ 10,794,878 | \$ 10,663,758 | \$ 11,445,254 | \$ 12,828,471 | 20.3%                  | 12.1%                  |
| <b>Capital</b>                                 |               |               |               |               |                        |                        |
| Equipment - GF                                 | \$ -          | \$ 59,227     | \$ 43,310     | \$ 81,125     |                        |                        |
| Equipment - FMF                                | \$ -          | \$ -          | \$ -          | \$ 63,375     |                        |                        |
| Facility - GF                                  | \$ -          | \$ 36,215     | \$ -          | \$ 211,215    |                        |                        |
| Facility - FMF                                 | \$ -          | \$ 108,644    | \$ -          | \$ 108,644    |                        |                        |
| Fleet - GF                                     | \$ 36,393     | \$ 805,000    | \$ 57,979     | \$ 1,250,000  |                        |                        |
| Fleet - FMF                                    | \$ -          | \$ -          | \$ -          | \$ -          |                        |                        |
|  | \$ 36,393     | \$ 1,009,086  | \$ 101,289    | \$ 1,714,359  |                        |                        |
| Total GF                                       | \$ 36,393     | \$ 900,442    | \$ 101,289    | \$ 1,542,340  |                        |                        |
| Total FMF                                      | \$ -          | \$ 108,644    | \$ -          | \$ 172,019    |                        |                        |
|  | \$ 36,393     | \$ 1,009,086  | \$ 101,289    | \$ 1,714,359  |                        |                        |

# FY15 Operating Budget - Expenditures





**RANCHO SANTA FE FIRE PROTECTION DISTRICT  
ESTIMATED - CASH NET ASSETS FOR FY14 & FY15**

**General Fund**

|  | FUND          |               | FUND          |               | %     |
|--|---------------|---------------|---------------|---------------|-------|
|  | TOTAL         | FY14          | TOTAL         | FY15          |       |
| Cash - Beginning (June 30, 2014)                   |               | 14,414        |               | 15,782        |       |
| June 30 Receivables                                |               | 171           |               |               |       |
| June 30 Restricted Cash & Cash Equivalents         |               | 744           |               |               |       |
| June 30 Prepay                                     |               | 0             |               |               |       |
| June 30 Transfer in (out)                          |               | 0             |               | 0             |       |
|  |               | 15,329        |               | 15,782        | 3.0%  |
| June 30 Liabilities                                |               | (1,266)       |               | 0             |       |
| <b>BEGINNING - NET CASH ASSETS</b>                 |               | <u>14,062</u> |               | <u>15,782</u> | 12.2% |
| <b>PROJECTED REVENUE</b>                           |               |               |               |               |       |
| Taxes & Assessments                                | 10,713        |               | 11,087        |               |       |
| Interest   | 49            |               | 47            |               |       |
| Developer Reimbursement                            | 609           |               | 305           |               |       |
| Lease Revenue                                      | 255           |               | 268           |               |       |
| Other Revenue                                      | 436           |               | 229           |               |       |
| Fees   | 451           |               | 436           |               |       |
| Fire Mitigation Fees                               | 0             |               | 0             |               |       |
| <b>Total Projected Revenue</b>                     | <b>12,513</b> |               | <b>12,373</b> |               |       |
| <b>PROJECTED EXPENDITURES</b>                      |               |               |               |               |       |
| Personnel Costs                                    | 8,959         |               | 10,236        |               |       |
| Maintenance & Operating Costs                      | 1,729         |               | 1,869         |               |       |
| Capital/Project Expenditures                       | 5             |               | 0             |               |       |
| Depreciation Expense                               | 753           |               | 724           |               |       |
| <b>Total Operating Expenditures</b>                | <b>11,445</b> |               | <b>12,828</b> |               |       |
| Operating Surplus - \$                             | 1,067         |               | (455)         |               |       |
| Operating Cash Surplus (Deficit) inc. depreciation | 1,821         |               | 268           |               |       |
| Additional Cash Payments                           |               |               |               |               |       |
| Equipment - Facility - Vehicles                    | (101)         |               | 1,542         |               |       |
| <b>Total Projected Cash Expenditures</b>           | <b>12,097</b> |               | <b>13,647</b> |               |       |
| Excess Revenue over Expenditure                    | 1,719         |               | (1,274)       |               |       |
| Transfers in(out)                                  |               |               | 172           |               |       |
| <b>Net Change in Fund Balance</b>                  |               | 1,719         |               | (1,102)       |       |
| <b>CASH ASSETS - 6/30</b>                          |               | <u>15,782</u> |               | <u>14,680</u> |       |

**Fire Mitigation Fund**

|   |  |               |  |               |        |
|---|--|---------------|--|---------------|--------|
| Cash - Beginning                                    |  | 280           |  | 774           |        |
| June 30 Receivables                                 |  | 103           |  | 0             |        |
| June 30 Restricted Cash & Cash Equivalents          |  | 0             |  | 0             |        |
| June 30 Prepay                                      |  | 0             |  | 0             |        |
| June 30 Transfer in (out)                           |  | 0             |  | 0             |        |
|   |  | 383           |  | 774           |        |
| June 30 Liabilities                                 |  | 0             |  | 0             |        |
| <b>BEGINNING - NET CASH ASSETS</b>                  |  | <u>383</u>    |  | <u>774</u>    | 101.9% |
| <b>PROJECTED REVENUE</b>                            |  |               |  |               |        |
| Interest  |  | 2             |  | 2             |        |
| Fire Mitigation Fees                                |  | 389           |  | 369           |        |
| <b>Total Projected Revenue</b>                      |  | 391           |  | 371           | -5.0%  |
| <b>PROJECTED EXPENDITURES</b>                       |  |               |  |               |        |
| Total Operating Expenditures                        |  | 0             |  | 0             |        |
| Excess Revenue over Expenditure                     |  | 391           |  | 371           |        |
| Transfers in(out)                                   |  | 0             |  | (172)         |        |
| <b>Net Change in Fund Balance</b>                   |  | 391           |  | 199           |        |
| <b>CASH ASSETS - 6/30</b>                           |  | 774           |  | 973           | 25.7%  |
| <b>LIABILITIES &amp; FUND EQUITY</b>                |  |               |  |               |        |
| Restricted Reserves                                 |  |               |  |               |        |
| Fire Mitigation                                     |  | 774           |  | 973           |        |
| <b>TOTAL LIABILITIES &amp; FUND BALANCE</b>         |  | <u>774</u>    |  | <u>973</u>    | 25.7%  |
| <b>ENDING - NET CASH ASSETS (Deficit)-ALL FUNDS</b> |  | <u>16,556</u> |  | <u>15,653</u> | -5.5%  |

FISCAL YEARS - FY13; FY14; FY15  
 REVENUE - EXPENDITURES (RSF GENERAL & MITIGATION FUNDS)

|   | Financial Statements |                   | Actual (6/30)     | PROPOSED          | BGT vs. BGT | BGT vs. ACT |
|---|----------------------|-------------------|-------------------|-------------------|-------------|-------------|
|   | FY13                 | FY 14             | FY 14             | FY 15             |             |             |
| <b>Revenue</b>  |                      |                   |                   |                   |             |             |
| Taxes & Assessments                                   | 9,497,345            | 9,611,500         | 9,795,202         | 10,162,100        | 5.7%        | 3.7%        |
| Tax Refunds - Adjustment                              | (102,707)            | (102,800)         | (104,436)         | (104,500)         | 1.7%        | 0.1%        |
| Benefit Fee   | 999,225              | 1,022,400         | 1,022,381         | 1,029,500         | 0.7%        | 0.7%        |
| Weed Abatement Assessment                             | 2,290                | 0                 | 0                 | 0                 |             |             |
| Interest Income                                       | 46,296               | 53,500            | 48,686            | 47,500            | -11.2%      | -2.4%       |
| Plan Reviews  | 188,274              | 188,300           | 226,063           | 207,200           | 10.0%       | -8.3%       |
| EMS First Responder                                   | 13,447               | 14,500            | 14,864            | 14,200            | -2.1%       | -4.5%       |
| CSA-17 (ALS Equipment & Supplies)                     | 41,700               | 36,180            | 36,180            | 36,200            | 0.1%        |             |
| Firefighting Reimbursement (FEMA/OES)                 | 103,621              | 75,000            | 210,467           | 75,000            | 0.0%        | -64.4%      |
| Fuel Tank Reimbursement                               | 0                    | 0                 | 0                 | 0                 |             |             |
| Grant Revenue   | 9,025                | 96,300            | 76,761            | 21,500            | -77.7%      |             |
| Assets  |                      |                   |                   | 0                 |             |             |
| Sale of Assets  | 109                  | 0                 | 0                 | 30,000            |             |             |
| Contributed   |                      |                   |                   | 0                 |             |             |
| Miscellaneous   | 75,967               | 34,800            | 74,556            | 31,300            | -10.1%      | -58.0%      |
| Hydrant Maintenance                                   | 2,610                | 2,700             | 6,615             | 6,700             | 148.1%      |             |
| Instructor/Training Revenue                           | 16,000               | 15,400            | 16,400            | 15,400            | 0.0%        | -6.1%       |
| Developer Reimbursement/Revenue                       |                      |                   |                   | 0                 |             |             |
| 4-S Ranch Reim Personnel                              |                      |                   | 0                 | 0                 |             |             |
| Rancho Cielo  | 136,640              | 102,500           | 609,495           | 304,800           | 197.4%      | -50.0%      |
| Lease Revenue   |                      |                   |                   | 0                 |             |             |
| AMR (formerly Rural Metro)                            | 77,773               | 78,900            | 80,840            | 83,900            | 6.3%        | 3.8%        |
| Verizon   | 78,427               | 75,500            | 67,556            | 75,500            | 0.0%        | 11.8%       |
| NCDJPA  | 20,859               | 26,400            | 22,977            | 23,300            | -11.7%      | 1.4%        |
| RSF Association                                       | 77,760               | 82,500            | 82,496            | 85,000            | 3.0%        | 3.0%        |
| Verizon (Generator)                                   | 743                  | 700               | 641               | 700               | 0.0%        |             |
| Administrative Fees                                   | 750,941              | 215,190           | 224,951           | 228,700           | 6.3%        | 1.7%        |
| <b>Subtotal</b>                                       | <b>12,036,346</b>    | <b>11,629,700</b> | <b>12,512,695</b> | <b>12,373,700</b> | 6.4%        | -1.1%       |
| <b>Expenditures - (GF)</b>                            |                      |                   |                   |                   |             |             |
| - Personnel   | 9,081,919            | 8,992,531         | 8,958,525         | 10,235,900        | 13.8%       | 14.3%       |
| - Contractual Costs; Material & Supplies; PY Expenses | 1,315,707            | 1,766,100         | 1,733,563         | 1,869,000         | 5.8%        | 7.8%        |
| <b>Subtotal</b>                                       | <b>10,397,625</b>    | <b>10,758,531</b> | <b>10,692,088</b> | <b>12,104,800</b> | 12.5%       | 13.2%       |
| - Depreciation Expense                                | 756,854              | 749,600           | 753,166           | 723,800           | -3.4%       | -3.9%       |
| Total Operating Expenditures                          | 11,154,479           | 11,508,100        | 11,445,254        | 12,828,500        | 11.5%       | 12.1%       |
| Operating Surplus (Deficit)                           | 881,867              | 121,700           | 1,067,441         | (454,900)         |             |             |
| - Project Expenditures                                |                      |                   |                   |                   |             |             |
| - Other Exenditures - Capital                         | 31,629               | 1,009,100         | 101,289           | 1,542,400         |             |             |
| <b>Total Expenditures (minus depreciation)</b>        | <b>10,429,255</b>    | <b>11,767,600</b> | <b>10,793,377</b> | <b>13,647,100</b> |             |             |
| Net Surplus (Deficit)                                 | \$1,718,527          | (\$137,900)       | \$1,719,318       | (1,273,500)       |             |             |
| - Other financing sources (transfers in/out)          | 0                    | 0                 | 0                 | 172,100           |             |             |
| Cash Surplus (Deficit)                                | 1,718,427            | (137,900)         | 1,719,318         | (1,101,500)       |             |             |
| <b>Designated Capital Revenue</b>                     |                      |                   |                   |                   |             |             |
| Annexation Fees                                       |                      |                   |                   |                   |             |             |
| Fire Mitigation Fee Interest                          | 697                  | 700               | 1,879             | 1,900             |             |             |
| Fire Mitigation Fees                                  | 292,043              | 233,700           | 388,709           | 369,300           |             |             |
| <b>Subtotal</b>                                       | <b>292,739</b>       | <b>234,300</b>    | <b>390,588</b>    | <b>371,200</b>    |             |             |
| <b>Designated Capital Revenue Expenditures</b>        |                      |                   |                   |                   |             |             |
| FMF Expenditures                                      |                      |                   |                   |                   |             |             |
| Transfer in/out                                       | 0                    | 108,700           | 0                 | 172,100           |             |             |
| <b>Total Expenditures - (FMF)</b>                     | <b>0</b>             | <b>108,700</b>    | <b>0</b>          | <b>172,100</b>    |             |             |
| Cash Surplus (Deficit)                                | 292,740              | \$125,700         | \$390,588         | \$199,100         |             |             |
| <b>Prior Year Adjustments</b>                         |                      |                   |                   |                   |             |             |
| <b>RESERVE Surplus (Deficit) - All Funds</b>          | <b>2,011,267</b>     | <b>(12,300)</b>   | <b>2,110,006</b>  | <b>(902,300)</b>  |             |             |



FY15

CAPITAL EXPENDITURES

GENERAL FUND

&

FIRE MITIGATION FUND





SUMMARY OF PROPOSED CAPITAL EXPENDITURES - EQUIPMENT  
FISCAL YEAR 14-15

GENERAL FUND

**ASSETS**

| Description                    | FY12 | FY13 | FY14      | Actual (6/30) | FY15      | FY16 | FY17 | FY18 | FY19 |
|--------------------------------|------|------|-----------|---------------|-----------|------|------|------|------|
| Rescue Tool                    |      |      |           |               | \$ 30,000 |      |      |      |      |
| Printer Plotter                |      |      | \$ 19,427 | \$ 18,104     |           |      |      |      |      |
| Fire Prevention Software (New) |      |      |           |               | \$ 21,125 |      |      |      |      |
| Phone System Admin/Station 1   |      |      |           | \$ -          | \$ 30,000 |      |      |      |      |
| Generator (Admin)              | \$ - | \$ - | \$ 39,800 | \$ 25,206     | \$ -      | \$ - | \$ - | \$ - | \$ - |
|                                | \$ - | \$ - | \$ 59,227 | \$ 43,310     | \$ 81,125 | \$ - | \$ - | \$ - | \$ - |

FIRE MITIGATION FUND

**ASSETS**

| Description                       | FY12        | FY13        | FY14             | Actual (6/30)    | FY15              | FY16        | FY17        | FY18        | FY19        |
|-----------------------------------|-------------|-------------|------------------|------------------|-------------------|-------------|-------------|-------------|-------------|
| Fire Prevention Software (New)    | \$ -        | \$ -        | \$ -             | \$ -             | \$ 63,375         | \$ -        | \$ -        | \$ -        | \$ -        |
| Total Proposed Asset Expenditures | \$ -        | \$ -        | \$ -             | \$ -             | \$ 63,375         | \$ -        | \$ -        | \$ -        | \$ -        |
| <b>TOTAL</b>                      | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 59,227</b> | <b>\$ 43,310</b> | <b>\$ 144,500</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

SUMMARY OF PROPOSED CAPITAL EXPENDITURES - FACILITY  
FISCAL YEAR 14-15

GENERAL FUND

**FACILITY REPLACEMENT - IMPROVEMENT**

| Project #    | Description  | Funding % | Project Exp     |               |      | BUDGET    |      | Actual (6/30) | FY15 | FY16 | FY17 | FY18 | FY19 |
|--------------|--|-----------|-----------------|---------------|------|-----------|------|---------------|------|------|------|------|------|
|              |  |           | - YTD           | FY12          | FY13 | FY14      |      |               |      |      |      |      |      |
| 15-01        | Replacement of Air Conditioning Units @ RSF1   | 100%      |                 |               |      |           |      | \$175,000     |      |      |      |      |      |
| Future Proj. | Ground Cover @ Station 4   | 100%      |                 |               |      |           |      |               |      |      |      |      |      |
| 03-01        | Replacement of Fairbanks Fire Station - <i>Committee Approved (FY04)</i>                         | 25%       |                 |               |      |           |      |               |      |      |      |      |      |
|              | Design & Construction  |           | \$ 4,727,746.00 | \$ 431,135.69 |      |           |      |               |      |      |      |      |      |
|              | Furnishings & Equipment - New  |           | \$ 11,721.16    | \$ 3,651.82   |      |           |      |               |      |      |      |      |      |
| 09-03        | Administration Building (New) <i>Committee Approved (08/09)</i>                                  | 25%       |                 |               |      |           |      |               |      |      |      |      |      |
|              | Facility   |           | \$ 1,711,738.89 |               |      |           |      |               |      |      |      |      |      |
|              | Furnishings & Equipment - New  |           | \$ 188,392.24   |               |      | \$ -      |      |               |      |      |      |      |      |
| 10-01        | Microwave Metropolitan Area Wireless Network <i>Committee Approved (FY10) - Est</i><br>\$153,000 | 25%       | \$ -            | \$ 2,035.35   |      | \$ 36,215 | \$ - | \$ 36,215     | \$ - | \$ - | \$ - | \$ - | \$ - |
|              | SUBTOTAL   |           |                 | \$ 436,822.87 |      | \$ 36,215 | \$ - | \$ 211,215    | \$ - | \$ - | \$ - | \$ - | \$ - |

FIRE MITIGATION FUND

**FACILITY REPLACEMENT/IMPROVEMENT**

| Project # | Description  | Funding % | Project Exp     |                 |      | BUDGET     |      | Actual (6/30) | FY15 | FY16 | FY17 | FY18 | FY19 |
|-----------|--|-----------|-----------------|-----------------|------|------------|------|---------------|------|------|------|------|------|
|           |  |           | - YTD           | FY12            | FY13 | FY14       |      |               |      |      |      |      |      |
| 03-01     | Replacement of Fairbanks Fire Station - <i>Committee Approved (FY04)</i>                         | 75%       |                 |                 |      |            |      |               |      |      |      |      |      |
|           | Design & Construction  |           | \$ 3,892,729.00 | \$ 1,293,407.07 |      | \$ -       |      |               |      |      |      |      |      |
|           | Furnishings & Equipment - New  |           | \$ 10,644.26    | \$ 10,955.47    |      | \$ -       |      |               |      |      |      |      |      |
| 09-03     | Administration Building (New) <i>Committee Approved (FY09)</i>                                   | 75%       |                 |                 |      |            |      |               |      |      |      |      |      |
|           | Facility   |           | \$ 1,711,738.89 |                 |      | \$ -       |      | \$ -          | \$ - | \$ - | \$ - | \$ - | \$ - |
|           | Furnishings & Equipment - New  |           | \$ 172,100.47   |                 |      | \$ -       |      | \$ -          | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10-01     | Microwave Metropolitan Area Wireless Network <i>Committee Approved (FY10) - Est</i><br>\$153,000 | 75%       | \$ -            | \$ 6,106.06     |      | \$ 108,644 | \$ - | \$ 108,644    | \$ - | \$ - | \$ - | \$ - | \$ - |
|           | SUBTOTAL   |           |                 | \$ 1,310,468.60 |      | \$ 108,644 | \$ - | \$ 108,644    | \$ - | \$ - | \$ - | \$ - | \$ - |
|           | TOTAL  |           |                 | \$ 1,747,291.46 |      | \$ 144,859 | \$ - | \$ 319,859    | \$ - | \$ - | \$ - | \$ - | \$ - |

SUMMARY OF PROPOSED CAPITAL EXPENDITURES - VEHICLE & APPARATUS  
FISCAL YEAR 15

GENERAL FUND  
VEHICLE & APPARATUS REPLACEMENT

| ID/Vehicle Type                                    | Year | FY12      | FY13       | BUDGET<br>FY14 | Actual (6/30) | FY15         | FY16       | FY17       | FY18       | FY19       |
|--|------|-----------|------------|----------------|---------------|--------------|------------|------------|------------|------------|
| <b>Reserve Vehicles</b>                            |      |           |            |                |               |              |            |            |            |            |
| 0383 - Command                                     | 2003 |           |            |                |               |              |            |            |            |            |
| 0781 - Command                                     | 2007 |           |            |                |               |              |            |            |            |            |
| 9611 -Engine - (Type I)                            | 1996 |           |            |                |               |              |            |            |            |            |
| 9511 -Engine - (Type I)                            | 1995 |           |            |                |               |              |            |            |            |            |
| <b>VEHICLE REPLACEMENT RESERVES</b>                |      |           |            |                |               |              |            |            |            |            |
| 0211 - Engine (Type I)                             | 2002 |           |            | \$ 685,000     | →             | \$ 570,000   |            |            | 380,000    |            |
| 0261 - Water Tender                                | 2002 |           |            |                |               |              |            |            |            |            |
| 0262 - Brush (Type III)                            | 2002 |           |            |                |               |              | \$ 440,000 |            |            |            |
| 0281 - Staff                                       | 2002 |           |            |                |               |              |            |            |            |            |
| 0311 - Engine - (Type I)                           | 2003 |           |            |                |               | \$ 630,000   |            |            |            |            |
| 0312 -Engine - (Type I)                            | 2003 |           |            |                |               |              | \$ 660,000 |            |            |            |
| 0382 - Staff                                       | 2003 |           |            | \$ 50,000      |               |              |            |            |            |            |
| 0384 - Staff                                       | 2003 |           |            |                |               | \$ 50,000    |            |            |            |            |
| 0561 - Brush (Type III)                            | 2005 |           |            |                |               |              |            |            |            |            |
| 0811 - Engine - (Type I)                           | 2008 |           |            |                |               |              |            |            |            | \$700,000  |
| 0881 - Command                                     | 2008 |           |            | \$ 70,000      |               |              |            |            |            |            |
| 0981 - Staff                                       | 2009 |           |            |                |               |              |            |            |            |            |
| 0982 - Staff                                       | 2009 |           |            |                |               |              |            |            |            |            |
| 1081 - Staff                                       | 2001 |           |            |                |               |              |            |            |            |            |
| 1181 - Staff                                       | 2011 | \$ 4,512  |            |                |               |              |            |            |            |            |
| 1281 - Command                                     | 2012 | \$ 39,390 |            |                | \$ 28,989     |              |            |            |            |            |
| 1282 - Command                                     | 2012 | \$ 42,801 |            |                | \$ 28,989     |              |            |            |            |            |
| 1381 - Staff (Vehicle Purchase to replace ID 0281) | 2013 | \$ -      | \$ -       |                | \$ -          | \$ -         | \$ -       | \$ -       | \$ -       | \$ -       |
|  |      | \$ 86,702 | \$ 805,000 |                | \$ 57,979     | \$ 1,250,000 | \$ 660,000 | \$ 440,000 | \$ 380,000 | \$ 700,000 |

Karlena Rannals:  
Paid 07/2014

FIRE MITIGATION FUND  
VEHICLE & APPARATUS REPLACEMENT

| ID/Vehicle Type | Year | FY12      | FY14       | Actual (6/30) | FY15         | FY16       | FY17       | FY18       | FY19       |
|-----------------|------|-----------|------------|---------------|--------------|------------|------------|------------|------------|
| Nothing planned |      |           |            | \$ -          |              | \$ -       | \$ -       | \$ -       | \$ -       |
| TOTAL           |      | \$ 86,702 | \$ 805,000 | \$ 57,979     | \$ 1,250,000 | \$ 660,000 | \$ 440,000 | \$ 380,000 | \$ 700,000 |







FY15

ORGANIZATION CHART  
PERSONNEL  
EQUIPMENT  
FACILITY  
FLEET

# AUTHORIZED PERSONNEL

| Positions  | FY 14<br>Authorized | Changes  | FY15      |
|--|---------------------|----------|-----------|
| <i>Fire Administration</i>   |                     |          |           |
| Fire Chief   | 1                   | 0        | 1         |
| Deputy Chief   | 1                   | 1        | 2         |
| Fire Marshal   | 1                   | 0        | 1         |
| Administrative Manager   | 1                   | 0        | 1         |
| Battalion Chief  | 4                   | 0        | 4         |
| Staff Assistant/Office Support<br>Coordinator (Admin & Prevention) | 2                   | 0        | 2         |
| Accounting Specialist  | 1                   | 0        | 1         |
| Deputy Fire Marshal  | 1                   | 0        | 1         |
| Fire Prevention Specialist   | 1                   | 0        | 1         |
| Public Education Coordinator                                       | 1                   | 0        | 1         |
| Fire Prevention Specialist II/Forester                             | 1                   | 0        | 1         |
| EMS Coordinator  | 1                   | 0        | 1         |
| Fire Services Assistant  | 1                   | 0        | 1         |
| <i>Suppression</i>   |                     |          |           |
| Captain  | 12                  | 0        | 12        |
| Engineer   | 12                  | 0        | 12        |
| Firefighter/Paramedic <sup>1</sup>                                 | 15                  | 3        | 18        |
| <b>TOTAL</b>   | <b>56</b>           | <b>0</b> | <b>60</b> |

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<sup>1</sup> Additional positions authorized by Board of Directors July 22, 2014. Positions are expected to be reduced through attrition over the fiscal year.

# Board of Directors

**Fire Chief**

**Fire Prevention Bureau**

|                              |                    |
|------------------------------|--------------------|
| Code Development             | Fire Investigation |
| Code Compliance              | Public Information |
| Inspections                  | Hazard Abatement   |
| Community Preparedness       | Plan Review        |
| Public Education / Relations | Planning           |

**Emergency Operations**

|                            |                         |                                |
|----------------------------|-------------------------|--------------------------------|
| Emergency Scene Management | Safety Program          | Fleet Maintenance              |
| Pre Incident Planning      | Training                | Fuel Station(s) / Monitoring   |
| Incident Documentation     | Planning                | Facilities / Maintenance       |
| Hazardous Materials        | Emergency Preparedness  | Maps / GIS / Hydrants          |
| Emergency Medical          | Communications          | Engine Company Programs        |
| Technical Rescue           | Performance Evaluations | Mutual Aid / Zone Coordination |

**Administration**

- Office Management
- Fiscal Oversight
- Budget
- Payroll
- Human Resources
- Accts receivable /payable
- Information Management

Public Education Coordinator

**Operations Deputy Chief**

IT Tech

**Administrative Manager**

**Fire Marshal**

Battalion Chief: Training

Battalion Chief (3)

EMS Coordinator

Accounting Specialist

Staff Assistant

**Deputy Fire Marshal**

Office Support Coord

Fire Prevention Specialist II/  
Forester

Fire Prevention Specialist

|   |   |   |   |
|---|---|---|---|
| Rancho Station 1                          | 4-S Station 2                             | Fairbanks Station 3                       | Cielo Station 4                           |
| Captains (3)<br>Engineers (3)<br>FFPM (6) | Captains (3)<br>Engineers (3)<br>FFPM (4) | Captains (3)<br>Engineers (3)<br>FFPM (4) | Captains (3)<br>Engineers (3)<br>FFPM (4) |

Fire Service Assistant

**2014-2015 Equipment - DEPRECIATION EXPENSE & ACCUMULATED RESERVES**

| Description                               | Cost                 | Addition | Date in Service | Year in Service | Depreciation Schedule - Years | Depreciation Annual Expense | Jun 2014             | 2015  | 2014/15              | Jun 2015             |
|---|----------------------|----------|-----------------|-----------------|-------------------------------|-----------------------------|----------------------|-------|----------------------|----------------------|
|   |                      |          |                 |                 |                               |                             | Accumulated Reserves |       | Depreciation Expense | Accumulated Reserves |
| Turnout Washer                            | \$ 52,595.00         |          | 6/30/2005       | 2005            | 5                             |                             | 52,595.00            | 10.00 |                      | 52,595.00            |
| Hydraulic Rescue Tool                     | \$ 22,400.00         |          | 6/30/2005       | 2005            | 15                            | 1,493.31                    | 14,933.33            | 10.00 | 1,493.33             | 16,426.67            |
| File Server                               | \$ 16,279.35         |          | 7/13/2005       | 2005            | 3                             |                             | 16,279.35            | 10.00 |                      | 16,279.35            |
| Hydraulic Rescue Tool #2                  | \$ 18,360.89         |          | 1/1/2008        | 2008            | 15                            | 1,224.06                    | 7,956.39             | 7.05  | 1,224.06             | 9,180.45             |
| Thermal Imaging Camera #1                 | \$ 11,201.25         |          | 5/1/2009        | 2009            | 5                             | 2,240.25                    | 11,201.25            | 6.17  |                      | 11,201.25            |
| Thermal Imaging Camera #2                 | \$ 11,201.25         |          | 5/1/2009        | 2009            | 5                             | 2,240.25                    | 11,201.25            | 6.17  |                      | 11,201.25            |
| Copier                                    | \$ 19,921.64         |          | 11/1/2009       | 2009            | 5                             | 3,984.33                    | 18,261.50            | 5.58  | 1,660.14             | 19,921.64            |
| Phone System - Admin                      | \$ 24,495.83         |          | 3/31/2011       | 2011            | 5                             | 4,899.17                    | 15,918.93            | 4.25  | 4,899.17             | 20,818.10            |
| Office Furnishings - Admin (Rancho Cielo) | \$ 101,728.23        |          | 3/31/2011       | 2011            | 10                            | 10,172.82                   | 33,054.71            | 4.25  | 10,172.82            | 43,227.53            |
| File Server - Fairbanks                   | \$ 11,721.16         |          | 3/31/2011       | 2011            | 7                             | 1,674.45                    | 5,440.82             | 4.25  | 1,674.45             | 7,115.27             |
| File Server - Admin                       | \$ 41,143.18         |          | 3/31/2011       | 2011            | 7                             | 5,877.60                    | 19,098.16            | 4.25  | 5,877.60             | 24,975.76            |
| Board Room Dias Furnishings - Admin       | \$ 21,025.00         |          | 4/16/2011       | 2011            | 10                            | 2,102.50                    | 6,745.28             | 4.21  | 2,102.50             | 8,847.78             |
| Generator (Towable)                       | \$ 25,206.06         |          | 4/1/2014        | 2014            | 10                            | 2,520.61                    | 630.15               | 1.25  | 630.15               | 1,260.30             |
| File Server                               | \$ 10,950.58         |          | 7/1/2014        | 2014            | 3                             | 3,650.19                    |                      |       | 912.55               | 912.55               |
| Phone System - Admin                      | \$ 30,000.00         |          |                 |                 | 15                            | 2,000.00                    |                      | 0.00  | 0.00                 | 0.00                 |
| Hydraulic Rescue Tool #3                  | \$ 30,000.00         |          |                 |                 | 15                            | 2,000.00                    |                      | 0.00  | 0.00                 | 0.00                 |
| Printer-Scanner-Plotter                   | \$ 18,104.21         |          | 2/1/2014        | 2014            | 7                             | 2,586.32                    | 1,077.63             | 1.42  | 3,663.95             | 4,741.58             |
|   | <u>\$ 466,333.63</u> |          |                 |                 |                               | <u>48,665.85</u>            | <u>214,393.73</u>    |       | <u>34,310.71</u>     | <u>248,704.48</u>    |

|                |                   |
|----------------|-------------------|
|                | 214,393.73        |
| Ann Dep - 2015 | 34,310.71         |
|                | 248,704.44        |
| Adj Dep - 2015 | 0.00              |
| Acc Dep - 2015 | <u>248,704.45</u> |

**2014-15 STATION LOCATION - DEPRECIATION EXPENSE & ACCUMULATED RESERVES**

| <i>Station Locations</i>               | <i>Cost</i>          | <i>Addition</i> | <i>Year in Service</i> | <i>Depreciation Schedule - Years</i> | <i>Depreciation Annual Expense</i> | <i>Jun 2014 Accumulated Reserves</i> | <i>2015</i> | <i>2014-15 Depreciation Expense</i> | <i>Jun 2015 Accumulated Reserves</i> |
|--|----------------------|-----------------|------------------------|--------------------------------------|------------------------------------|--------------------------------------|-------------|-------------------------------------|--------------------------------------|
| 16936-1/2 El Fuego (Admin)             | 1,294,645.00         |                 | 1992                   | 40                                   | 32,366.13                          | 712,055.40                           | 23.00       | 32,366.13                           | 744,421.52                           |
| Admin Bldg                             | 112,623.07           |                 | 2007                   | 26                                   | 4,331.66                           | 40,428.76                            | 8.00        | 4,331.66                            | 44,760.41                            |
| 16936 El Fuego (Stn)                   | 2,922,332.00         |                 | 1999                   | 40                                   | 73,058.30                          | 1,095,875.30                         | 16.00       | 73,058.30                           | 1,168,933.60                         |
| Pavers                                 | 44,176.00            |                 | 2008                   | 30                                   | 1,472.53                           | 8,467.07                             | 6.75        | 1,472.53                            | 9,939.60                             |
| AC Refurbishing/Replacment             | 175,000.00           |                 |                        |                                      |                                    |                                      |             |                                     | -                                    |
| 6424 El Apajo Completed 03/26/2012     | \$4,854,088          |                 | 2012                   | 40                                   | 121,352.20                         | 242,704.40                           | 3.00        | 121,352.20                          | 364,056.60                           |
| 16930 Four Gee Road                    | 3,180,000.00         |                 | 2003                   | 40                                   | 79,500.00                          | 874,500.00                           | 12.00       | 79,500.00                           | 954,000.00                           |
| 16930 Four Gee Road - Training Tower   | 1,563,252.00         |                 | 2004                   | 40                                   | 39,081.30                          | 390,813.00                           | 11.00       | 39,081.30                           | 429,894.30                           |
| Training Facility Concrete             | 27,000.00            |                 | 2006                   | 38                                   | 710.53                             | 7,105.27                             | 9.00        | 710.53                              | 7,815.80                             |
| 16930 Four Gee Road - Storage Facility | 190,225.36           |                 | 2007                   | 40                                   | 4,755.63                           | 33,289.44                            | 8.00        | 4,755.63                            | 38,045.07                            |
| 18040 Calle Ambiente                   | 3,180,000.00         |                 | 2005                   | 40                                   | 79,500.00                          | 702,250.00                           | 9.83        | 79,500.00                           | 781,750.00                           |
| Admin Bldg (Rancho Cielo)              | 1,699,885.47         |                 | 2011                   | 40                                   | 42,497.14                          | 136,107.27                           | 4.20        | 42,497.14                           | 178,604.40                           |
|  | <u>19,243,226.90</u> |                 |                        |                                      | <u>478,625.41</u>                  | <u>4,243,595.90</u>                  |             | <u>478,625.41</u>                   | <u>4,722,221.31</u>                  |
|  |                      |                 |                        |                                      | \$ 121,352.20                      |                                      |             |                                     |                                      |
|  |                      |                 |                        |                                      |                                    | Acc Dep - 2014                       | 30-Jun      | \$ 4,243,595.90                     |                                      |
|  |                      |                 |                        |                                      |                                    | Ann Dep - 2015                       |             | \$ 478,625.41                       |                                      |
|  |                      |                 |                        |                                      |                                    | Adj Dep - 2015                       |             | \$ -                                |                                      |
|  |                      |                 |                        |                                      |                                    | Acc Dep - 2015                       | 30-Jun      | <u>\$ 4,722,221.31</u>              |                                      |

**2014-2015 Fleet Inventory & Est Cost Replacement Schedule**

| Unit ID   | Type             | Year  | Location                  | Replacement Year | Est Cost Replacement | 2013/14   | 2014/15      | 2015/16    | 2016/17    | 2017/18    | 2018/19    | 2019/20    | 2020/21   |
|-----------|------------------|-------|---------------------------|------------------|----------------------|-----------|--------------|------------|------------|------------|------------|------------|-----------|
|           |                  |       |                           |                  |                      |           |              |            |            |            |            |            |           |
| 0211      | Engine - Type I  | 2002  | RSF2                      | 2011/2012        | 685,000              |           | 685,000      |            |            |            |            |            |           |
| 0261      | Water Tender     | 2002  | RHO                       | 2016/2017        | 300,000              |           |              |            |            | 380,000    |            |            |           |
| 0262      | Brush - Type III | 2002  | 45                        | 2017/2018        | 390,000              |           |              |            | 440,000    |            |            |            |           |
| 0281      | Staff            | 2002  | Fire Prevention           |                  | 45,000               |           |              |            |            |            |            |            |           |
| 0311      | Engine - Type I  | 2003  | FBR                       | 2014/2015        | 600,000              |           | 630,000      |            |            |            |            |            |           |
| 0312      | Engine - Type I  | 2003  | Cielo                     | 2015/2016        | 615,000              |           |              | 660,000    |            |            |            |            |           |
| 0382      | Staff            | 2003  | Fire Prevention           |                  | 50,000               |           |              |            |            |            |            |            |           |
| 0384      | Staff            | 2003  | Fire Prevention           | 2014/2015        | 50,000               |           | 50,000       |            |            |            |            |            |           |
| 0561      | Brush - Type III | 2005  | RHO                       | 2019/2020        | 450,000              |           |              |            |            |            |            | 490,000    |           |
| 0681(108) | Staff - Explorer | 2006  | EMS Coordinator           |                  |                      |           |              |            |            |            |            |            |           |
| 0811      | Engine - Type I  | 2008  | RHO                       | 2018/2019        | 600,000              |           |              |            |            |            | 700,000    |            |           |
| 0881      | Command          | 2008  | Fire Chief                | 2018/2019        | 70,000               |           | 70,000       |            |            |            |            |            |           |
| 0981      | Staff            | 2009  | Utility - RHO             | 2019/2020        | 80,000               |           |              |            |            |            | 80,000     |            |           |
| 0982      | Command          | 2009  | Training Chief            | 2014/2015        | 75,000               |           | 75,000       |            |            |            |            | 75,000     |           |
| 1181      | Staff            | 2011  | Public Education Coordina | 2020/2021        | 42,000               |           |              |            |            |            |            |            | 42,000    |
| 1281      | Command          | 2012  | Battalion Chief           | 2021/2022        | 77,124               |           |              |            |            |            |            |            |           |
| 1282      | Staff            | 2012  | Fire Prevention           | 2019/2020        | 47,500               |           |              |            |            |            |            | 47,500     |           |
| 1381      | Staff - Escape   | 2013  | Fire Prevention           | 2019/2020        | 41,118               |           |              |            |            |            |            | 41,118     |           |
| 1481      | Staff - Explorer | 2013  | Fire Prevention           | 2021/2022        | 54,150               | 28,989    |              |            |            |            |            |            |           |
| 1482      | Staff - Explorer | 2013  | Fire Prevention           | 2021/2022        | 57,468               | 28,989    |              |            |            |            |            |            |           |
| 1411      | Pumper           | 2013  | RSF2                      | 2025/2026        | 650,000              |           |              |            |            |            |            |            |           |
| RESERVE   |                  |       |                           |                  |                      |           |              |            |            |            |            |            |           |
| 0383      | Command          | 2,003 | Reserve - RSF4            |                  |                      |           |              |            |            |            |            |            |           |
| 0781      | Command          | 2,007 | Battalion Chief           | RESERVE          |                      |           |              |            |            |            |            |            |           |
| 9511      | Engine - Type I  | 1,995 | Reserve - RSF2            |                  |                      |           |              |            |            |            |            |            |           |
| 9611      | Engine - Type I  | 1996  | Reserve - RSF3            |                  |                      |           |              |            |            |            |            |            |           |
|           |                  |       |                           |                  | \$ 4,979,361         | \$ 57,978 | \$ 1,510,000 | \$ 660,000 | \$ 440,000 | \$ 380,000 | \$ 780,000 | \$ 653,618 | \$ 42,000 |

| Asset No  | Description       | Year | Location        | Est Replacement | Actual Cost     | Date in Service | Depreciation Schedule | Annual Depreciation | June 30, 2014            |       | June 30, 2015  |                          |
|-----------|-------------------|------|-----------------|-----------------|-----------------|-----------------|-----------------------|---------------------|--------------------------|-------|----------------|--------------------------|
|           |                   |      |                 |                 |                 |                 |                       |                     | Accumulated Depreciation | 2015  | 2015 (Inc Adj) | Accumulated Depreciation |
| 0211      | Engine - Type I   | 2002 |                 | 2011/2012       | \$ 430,996.00   | 1-Jul-02        | 10                    | \$ 43,099.60        | \$ 430,996.50            | 13.00 |                | \$ 430,996.50            |
| 0261      | Water Tender      | 2002 |                 | 2016/2017       | \$ 204,528.00   | 1-Jul-02        | 15                    | \$ 13,635.20        | \$ 170,439.80            | 13.00 | \$ 13,635.20   | \$ 184,075.00            |
| 0262      | Brush - Type III  | 2002 |                 | 2017/2018       | \$ 278,104.00   | 1-Jul-02        | 15                    | \$ 18,540.27        | \$ 231,753.08            | 13.00 | \$ 18,540.27   | \$ 250,293.35            |
| 0281      | Staff             | 2002 |                 | 2012/2013       | \$ 20,843.00    | 1-Jul-02        | 5                     | \$ 4,168.60         | \$ 20,843.00             | 13.00 |                | \$ 20,843.00             |
| 0311      | Engine - Type I   | 2004 |                 | 2013/2014       | \$ 412,007.00   | 30-Jun-04       | 10                    | \$ 41,200.70        | \$ 412,007.00            | 11.00 |                | \$ 412,007.00            |
| 0312      | Engine - Type I   | 2004 |                 | 2014/2015       | \$ 412,007.00   | 30-Jun-04       | 10                    | \$ 41,200.70        | \$ 412,007.00            | 11.00 |                | \$ 412,007.00            |
| 0382      | Staff             | 2003 |                 | 2012/2013       | \$ 29,640.00    | 30-Jun-04       | 5                     | \$ 5,928.00         | \$ 29,640.00             | 12.00 |                | \$ 29,640.00             |
| 0384      | Staff             | 2003 |                 | 2011/2012       | \$ 32,787.00    | 30-Jun-04       | 5                     | \$ 6,557.40         | \$ 32,787.00             | 12.00 |                | \$ 32,787.00             |
| 0561      | Brush - Type III  | 2005 |                 | 2020/2021       | \$ 287,663.00   | 30-Jun-05       | 15                    | \$ 19,177.53        | \$ 182,833.50            | 10.00 | \$ 19,177.53   | \$ 202,011.03            |
| 0681(108) | Staff - Explorer  | 2006 | EMS Coordinat   | 2015/2016       | \$ 8,400.00     | 24-Aug-11       | 10                    | \$ 840.00           | \$ 8,256.62              | 9.85  | \$ 143.38      | \$ 8,400.00              |
| 0811      | Engine - Type I   | 2008 |                 | 2018/2019       | \$ 483,367.58   | 1-Apr-08        | 10                    | \$ 48,336.76        | \$ 302,104.74            | 7.25  | \$ 48,336.76   | \$ 350,441.50            |
| 0881      | Command           | 2008 |                 | 2014/2015       | \$ 43,291.22    | 7-Nov-07        | 5                     | \$ 8,658.24         | \$ 43,291.22             | 7.67  |                | \$ 43,291.22             |
| 0981      | Staff             | 2009 |                 | 2014/2015       | \$ 29,842.38    | 1-Mar-09        | 5                     | \$ 5,968.48         | \$ 28,847.63             | 6.33  | \$ 994.75      | \$ 29,842.38             |
| 0982      | Command           | 2009 |                 | 2014/2015       | \$ 42,294.21    | 30-Jun-09       | 5                     | \$ 8,458.84         | \$ 38,064.79             | 6.00  | \$ 4,229.42    | \$ 42,294.21             |
| 1181      | Staff - Explorer  | 2011 |                 | 2016/2017       | \$ 27,385.48    | 1-Jun-11        | 5                     | \$ 5,477.10         | \$ 15,045.24             | 4.08  | \$ 5,477.10    | \$ 20,522.34             |
| 1281      | Command - Exp     | 2012 |                 | 2021/2022       | \$ 64,270.30    | 1-Jul-12        | 5                     | \$ 12,854.06        | \$ 32,135.15             | 3.00  | \$ 12,854.06   | \$ 44,989.21             |
| 1282      | Staff - Ford F150 | 2012 |                 | 2021/2022       | \$ 50,555.58    | 1-May-12        | 5                     | \$ 10,111.12        | \$ 25,277.79             | 4.20  | \$ 10,111.12   | \$ 35,388.91             |
| 1381      | Staff - Escape    | 2013 |                 | 2020/2021       | \$ 35,064.29    | 1-Jun-13        | 6                     | \$ 5,844.05         | \$ 6,623.25              | 2.08  | \$ 12,175.10   | \$ 18,798.36             |
| 1481      | Staff - Explorer  | 2014 |                 | 2021/2022       | \$ 41,654.16    | 7-Apr-14        | 6                     | \$ 6,942.36         | \$ 1,735.59              | 1.25  | \$ 8,677.95    | \$ 10,413.54             |
| 1482      | Staff - Explorer  | 2014 |                 | 2021/2022       | \$ 44,206.53    | 7-Apr-14        | 6                     | \$ 7,367.76         | \$ 1,841.94              | 1.25  | \$ 9,209.69    | \$ 11,051.63             |
| 1411      | Pumper            | 2014 | RSF2            | 2025/2026       | \$ 566,805.60   | 3-Jul-14        | 12                    | \$ 47,233.80        | \$ -                     | 1.00  | \$ 47,233.80   | \$ 47,233.80             |
| RESERVE   |                   |      |                 |                 |                 |                 |                       |                     |                          |       |                |                          |
| 0383      | Command           | 2003 | Reserve - RSF4  |                 | \$ 34,881.00    | 30-Jun-04       | 5                     |                     | \$ 34,881.00             | 12.00 | \$ -           | \$ 34,881.00             |
| 0781      | Command           | 2007 | Battalion Chief | RESERVE         | \$ 64,814.02    | 31-Dec-06       | 5                     |                     | \$ 64,814.02             | 8.50  |                | \$ 64,814.02             |
| 9511      | Engine - Type I   | 1995 | Reserve - RSF2  |                 | \$ 129,234.84   |                 |                       |                     | \$ -                     | 20.00 | \$ -           | \$ -                     |
| 9611      | Engine - Type I   | 1996 | Reserve - RSF3  |                 | \$ 475,000.00   |                 |                       |                     | \$ 475,000.00            | 19.00 |                | \$ 475,000.00            |
|           |                   |      |                 |                 | \$ 4,249,642.19 |                 |                       | \$ 361,600.56       | \$ 3,001,225.87          |       | \$ 210,796.12  | \$ 3,212,022.00          |