

FY16

Rancho Santa Fe Fire Protection District

Financial Plan – Final



Financial Plan

September 2015

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

**PRELIMINARY OPERATING AND CAPITAL BUDGET
Fiscal Year 16**

Board of Directors

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Tucker Stine

Director

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Fire Chief

Prepared by:

Karlana Rannals

Administrative Manager

Technical Assistance:

Fred Cox

Deputy Chief

Bret Davidson

Battalion Chief

Chris Galindo

Battalion Chief

Jim Sturtevant

Battalion Chief

Dave McQuead

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 – FY16



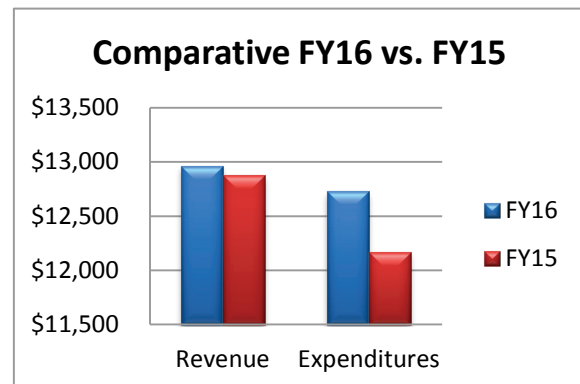
September 2015

The Fire District proposed Operating and Capital Replacement Budget for FY16 is submitted to the Board of Directors for its review and consideration. The annual budget serves as a foundation and is an important 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 evaluating the FY16 budget, you will notice that the projected total operating revenue is relatively neutral compared to FY15 actual revenue; and the projected FY16 total operating expenditures increased .7% compared to FY15 actual expenditures.

This year we are requesting a FY16 Operating Budget of \$12,718 (*in thousands*), which includes the depreciation expense of \$720K. The projected FY16 revenue and expenditures will compare to the *FY15 actual* at 6/30/15.



Projected Revenues

We project the general fund revenues at \$12,965,000. These revenues provide a projected operating surplus of \$237,000 (\$237 *in thousands*).

The following summary of revenue changes is between FY16 budget and the *FY15 actual*:

Revenue – \$12,965,000

Taxes & Assessments – ↑ 3.1% (\$338,000): tax revenue has continued to increase over the past year with the District projecting a 3% increase overall from FY15 tax apportionment received. Additionally, we plan that the projected tax refunds to be similar as FY15 \$97,000.

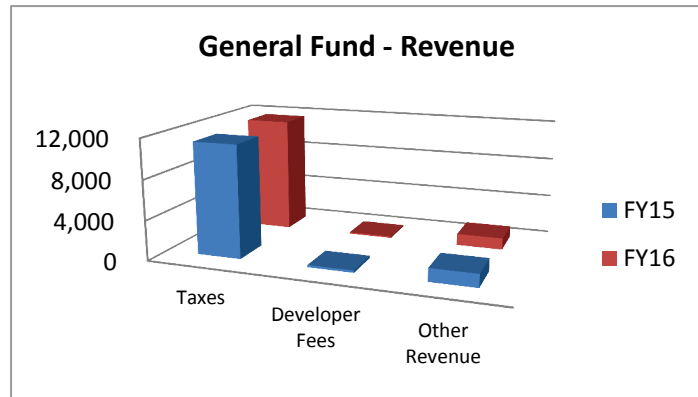
Lease – ↑ 5.8% (\$15,000) the lease revenue for the District increased by either contract or CPI adjustments. In addition, this category includes the revenue from the amended lease with Rancho Santa Fe Association.

Plan Review Fees – ↑ 9.9% (\$19,000): the District anticipates an increase in new construction permits that increases plan reviews performed by District staff. The projection is experience averaged over a two year period.

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

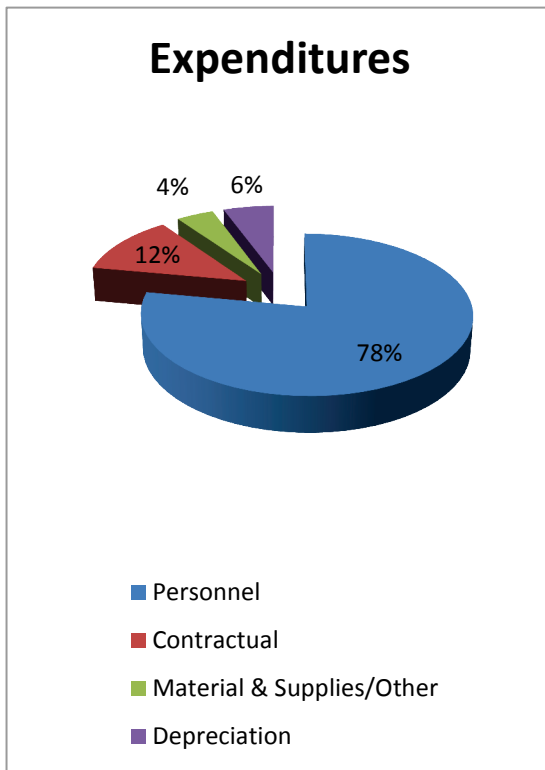
In addition to these general funds, we estimate that we will collect \$302,800 in restricted Fire Mitigation Fees, including interest.

Overall, the District is projecting an increase of .7% or (\$87K) in the projected FY16 Total Operating Revenue compared to FY15 actual.



Projected Operating Expenditures

The following is a summary of expenditure changes between proposed FY16 budget and FY15 actual expenditures:



Personnel – \$9,903,000

Overall personnel costs increased 4.2% or \$397,000 over FY15 expenditures. The primary changes are:

Salary – increase 2.7% or \$148,000 and based on MOU negotiated salary adjustments and the reduction of two FF/PM positions added in FY15 in anticipation of fire season and impending retirements.

Overtime – decrease 1.7% or \$22,000. Note: three-year data average is used to analyze this category. In addition, the District received in excess of \$335K in reimbursement from the State of California for personnel sent to fires in and out of the San Diego region.

Retirement – decrease 10.1% or \$141,000 due to a modest employer rate increase and the reduced staffing. It should be noted that the \$2,501,684 payment to CalPERS remitted June 2015, reduced the employer

expected payment for the unfunded accrued liability from \$434K to \$291K for safety member and \$53K to \$6K for miscellaneous members for FY16.

Workers Compensation – The district is a member of the Public Agency Self Insurance System (PASIS) a self-insured risk pool. All claims are reported and managed thru a third party administrator. The district anticipates lower expenditures during the year, a result of fewer active and closed claims.

Contractual Services – \$1,556,000

The FY16 Contractual Services category increased 21.1% or \$271,000 over FY15 expenditures. This increase is due to increased costs in dispatching and utilities, but also in the following areas:

Equipment Rental & Repair – increased 219.2% or \$41,000 due to generator repairs.

Other Contractual Services – increased 83.9% or \$94,000 due to the aging of district facilities, maintenance such as painting and interior upgrade/replacement is necessary.

Other Professional Services – increased 20.4% or \$42,000 due to software upgrades for payroll/timecard and fire prevention programs, and an upgrade to the refuel facility at RSF4.

Material & Supply – \$548,000

The FY16 Material and Supply category decreased 13.0% or \$82,000 over FY15 expenditures. The primary reason for the decrease is in the category of Grants and Medical Supplies. In FY15, the District purchased Command Simulators (\$100,519), a one-time purchase, and replacement Defibrillator's (\$151,000) that significantly increased the Medical Supplies category.

Depreciation – \$720,462

The FY16 Depreciation category increased by .4% or \$3,000 over the FY15 expenditures. The primary reason is due to equipment at full depreciation and the addition of the new engine placed in service July 2015.

Capital Expenditures

The District's Capital Replacement expenditures (Equipment, Facility, and Fleet) total \$1,137K. We anticipate replacing two staff vehicles, delivery and payment of one (1) new Type 1 replacement engine approved in the FY15 budget, the replacement of the HVAC system at RSF 1 to a more energy efficient system, a rescue tool, 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 – GF	Funding Source – FMF
Replacement of Type 1 Engine	\$630,000	
HVAC upgrade – RSF 1	\$175,000	
Replacement - Staff Vehicle	\$ 50,000	
Replacement - Staff Vehicle	\$ 35,000	
Ground Cover @ RSF4	\$ 20,000	
Rescue Tool	\$ 40,000	
Microwave Metropolitan Area Wireless*	\$ 38,250	\$114,750
Fire Prevention Software *		33,750
Total	\$988,250	\$148,500

* = Prior approved expenses

Budget Summary

The District expects that FY16 tax revenue will have a moderate increase, and that the refund of property taxes will continue to decline and stabilize. The FY16 planned expenditures are higher than FY15. District personnel continually evaluate and monitor all revenues and expenditures without sacrificing the high level of service we provide to the community.

Due to strong, responsible leadership and prudent fiscal policy, the Fire District is well positioned to take advantage of our financial position to reduce the CalPERS Unfunded Accrued Liability, and invest in future capital projects without incurring debt.

District staff is to be commended for their participation in the budget process, while always keeping in mind the District's mission and values.



FY16

OPERATING
EXPENDITURES

GENERAL
FUND

Summary Revenues, Expenditures - Operating Budget 2015 - 2016

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change	
REVENUES	GF - 15	GF - 16		%
Total Revenues	\$12,878	\$12,965	\$87	0.7%
 EXPENDITURES				
Total Operating Expenditures	\$12,168	\$12,728	\$558	4.6%
 Operating Surplus (Deficit)				
	\$709	\$237	(\$472)	-66.6%

Summary Revenues, Expenditures - Operating Budget 2015 - 2016

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change	
REVENUES	GF - 15	GF - 16		%
Property Taxes/Benefit Fee	\$11,398	\$11,737	\$338	3.0%
Tax Refunds - Adjustment	(\$97)	(\$97)		
Fees	\$426	\$437	\$11	2.7%
Developer Reimbursement	\$242	\$150	(\$92)	-37.9%
Other	\$908	\$738	(\$171)	-18.8%
Total Revenues	\$12,878	\$12,965	\$87	0.7%
 EXPENDITURES				
Personnel	\$9,506	\$9,903	\$397	4.2%
Contractual Services	\$1,285	\$1,556	\$271	21.1%
Materials & Supplies	\$630	\$548	(\$82)	-13.0%
Other Expenditures (Projects/Equipment/Prior Year)	\$30	\$0	(\$30)	
Depreciation	\$718	\$720	\$3	0.4%
Total Operating Expenditures	\$12,168	\$12,728	\$558	4.6%
 Operating Surplus (Deficit)				
	\$709	\$237	(\$472)	-66.6%

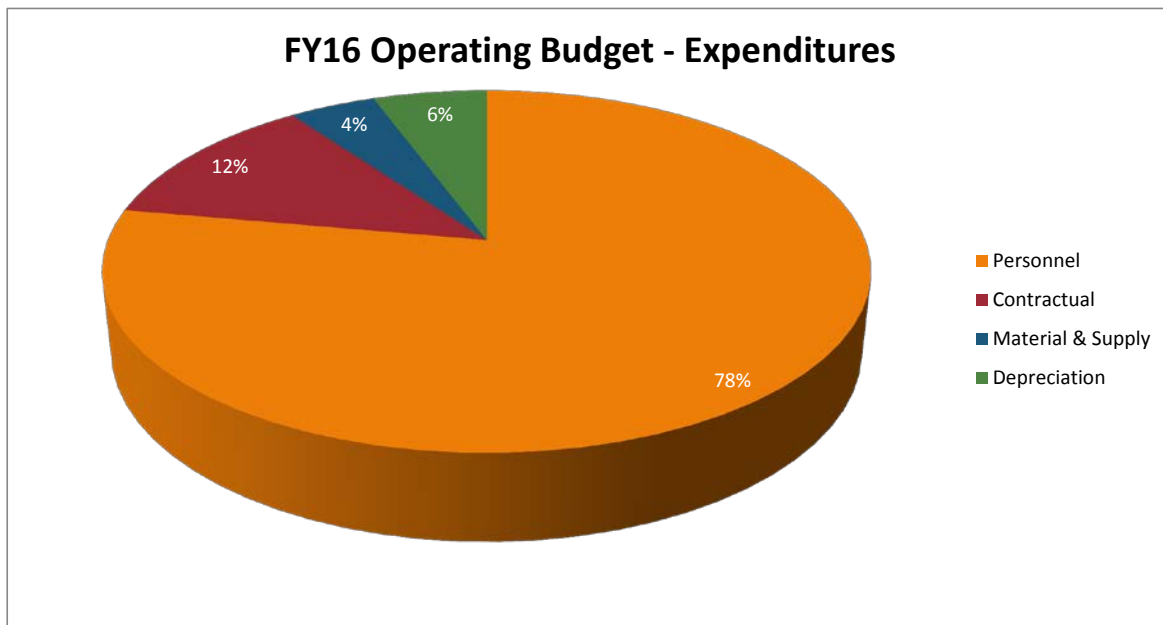
Summary - Operating Revenues 2015 - 2016

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change	
REVENUES	GF - 15	GF - 16		%
Taxes & Assessments	10,370	10,707	337	3.2%
Tax Refunds - Adjustment	(97)	(97)	0	0.0%
Benefit Fee	<u>1,028</u>	<u>1,030</u>	<u>2</u>	<u>0.1%</u>
Subtotal	11,301	11,640	338	3.1%
Developer Reimbursement/Revenue				
4S Ranch	0	0	0	
Rancho Cielo	242	<u>150</u>	<u>(92)</u>	<u>-37.9%</u>
Subtotal	242	150	<u>(92)</u>	<u>-37.9%</u>
Other Revenue				
Plan Checks	189	207	19	9.9%
Administrative Fees	238	230	(7)	-3.1%
Interest	57	45	(13)	-21.8%
Lease	261	276	15	5.8%
Instructor/Training	16	15	0	-1.3%
Grant	122	20	(102)	-83.5%
FF/EMS Reimbursement	336	300	(36)	-10.6%
Other	<u>117</u>	<u>81</u>	<u>(36)</u>	<u>-30.5%</u>
Subtotal	1,335	1,174	<u>(159)</u>	<u>-11.9%</u>
Total Operating Revenues	<u>12,878</u>	<u>12,965</u>	<u>87</u>	<u>0.7%</u>

Summary Expenditures - Operating Budget 2015 - 2016

<i>(In Thousands)</i>	Act. (6/30) GF - 15	Proposed GF - 16	Change \$ %	
EXPENDITURES				
Personnel				
Payroll				
Salary	\$5,430	\$5,578	\$148	2.7%
Emergency Response Compensation	\$0	\$0	\$0	
Management Services (Coop Eff)	\$0	\$0	\$0	
Holiday Pay	\$154	\$191	\$36	23.4%
Overtime	\$1,282	\$1,260	(\$22)	-1.7%
Paramedic Incentive	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
Subtotal	\$6,866	\$7,028	\$162	2.4%
Benefits				
Health Insurance + HRSA	\$1,021	\$1,285	\$264	25.8%
Life/LTD Insurance	\$18	\$25	\$7	38.0%
Medicare/Social Security	\$95	\$101	\$6	6.3%
Retirement	\$1,401	\$1,260	(\$141)	-10.1%
Unemployment	\$12	\$13	\$2	12.7%
Workers Compensation	\$34	\$152	\$119	354.6%
Other	<u>\$58</u>	<u>\$37</u>	<u>(\$21)</u>	<u>-35.8%</u>
Subtotal	\$2,639	\$2,874	\$235	8.9%
TOTAL	\$9,506	\$9,903	\$397	4.2%
Contractual Services				
Administration Fees	\$192	\$202	\$10	5.2%
Building/Facility Lease	\$28	\$29	\$1	2.5%
Dispatching	\$143	\$148	\$5	3.7%
Equipment Rental & Repairs	\$19	\$60	\$41	219.2%
Insurance	\$73	\$76	\$4	5.0%
Legal	\$23	\$32	\$9	38.1%
Meetings, Meals, Mileage	\$10	\$9	(\$2)	-17.3%
Other Contractual/Professional Services	\$318	\$455	\$136	42.7%
Service Agreements	\$50	\$49	(\$1)	-1.9%
Soil Contamination	\$0	\$0	\$0	
Training	\$68	\$84	\$17	24.6%
Utilities	\$246	\$267	\$21	8.7%
Vehicle Maintenance & Repairs	\$95	\$120	\$25	26.6%
All Other	<u>\$20</u>	<u>\$25</u>	<u>\$5</u>	<u>26.4%</u>
TOTAL	\$1,285	\$1,556	\$271	21.1%
Materials & Supplies				
Apparatus	\$17	\$21	\$4	22.7%
Apparatus - Computers	\$14	\$14	\$1	
Computer	\$36	\$93	\$57	159.3%
Fuel	\$54	\$57	\$3	5.0%
Grants	\$101	\$20	(\$81)	
Office	\$34	\$39	\$5	15.6%
Safety	\$74	\$101	\$28	37.6%
Uniforms	\$16	\$22	\$6	33.7%
Programs/Public Education	\$25	\$33	\$8	33.0%
Hose, Nozzles, Foam	\$5	\$10	\$5	105.6%
Radio	\$15	\$11	(\$5)	-31.4%
Station Maintenance/Supplies/Janitorial	\$33	\$36	\$3	8.1%
All Other	<u>\$207</u>	<u>\$92</u>	<u>(\$115)</u>	<u>-55.8%</u>
TOTAL	\$630	\$548	(\$82)	-13.0%
Other Expenditures (Projects/Equipment/Prior Year)	<u>\$30</u>	<u>\$0</u>	<u>(\$30)</u>	
TOTAL	\$30	\$0	(\$30)	
Depreciation	<u>\$718</u>	<u>\$720</u>	<u>\$3</u>	<u>0.4%</u>
TOTAL Operating Expenditures	<u>\$12,168</u>	<u>\$12,728</u>	<u>\$558</u>	<u>4.6%</u>

OPERATIONAL COST SUMMARY	ACTUAL	BUDGET		BUDGET	Bgt vs Act % Change
	FY14	FY15	Act (6/30)	FY16	
Personnel	\$ 8,958,525	\$ 10,236,254	\$ 9,505,752	\$ 9,902,750	4.2%
Contractual	\$ 1,231,186	\$ 1,294,722	\$ 1,285,030	\$ 1,556,269	21.1%
Material & Supply	\$ 497,364	\$ 574,209	\$ 630,324	\$ 548,456	-13.0%
Prior Year Expense		\$ -	\$ 29,571	\$ -	-100.0%
Depreciation	\$ 753,166	\$ 723,732	\$ 717,819	\$ 720,462	0.4%
TOTAL OPERATING COSTS BEFORE CAPITAL OUTLAY	\$ 11,440,241	\$ 12,828,917	\$ 12,168,496	\$ 12,727,937	4.6%
Capital					
Equipment - GF	\$ 43,310	\$ 81,125	\$ 55,306	\$ 40,000	
Equipment - FMF	\$ -	\$ 63,375	\$ -	\$ 33,750	
Facility - GF	\$ -	\$ 211,215	\$ -	\$ 233,250	
Facility - FMF	\$ -	\$ 108,644	\$ -	\$ 114,750	
Fleet - GF	\$ 57,979	\$ 1,250,000	\$ 619,258	\$ 715,000	
Fleet - FMF	\$ -	\$ -	\$ -	\$ -	
	\$ 101,289	\$ 1,714,359	\$ 674,565	\$ 1,136,750	
Total GF	\$ 101,289	\$ 1,542,340	\$ 674,565	\$ 988,250	
Total FMF	\$ -	\$ 172,019	\$ -	\$ 148,500	
	\$ 101,289	\$ 1,714,359	\$ 674,565	\$ 1,136,750	



Cash Assets for FY15 and FY16

General Fund					
	FUND		FUND		
	TOTAL	FY15	TOTAL	FY16	%
Cash - Beginning (June 30, 2014)		15,738		13,988	
June 30 Receivables		0		0	
June 30 Restricted Cash & Cash Equivalents		0		0	
June 30 Prepay		0		0	
June 30 Transfer in (out)		0		0	
		15,738		13,988	-11.1%
June 30 Liabilities		0		0	
BEGINNING - NET CASH ASSETS		<u>15,738</u>		<u>13,988</u>	-11.1%
PROJECTED REVENUE					
Taxes & Assessments	11,301		11,640		
Interest	57		45		
Developer Reimbursement	242		150		
Lease Revenue	261		276		
Other Revenue	591		416		
Fees	427		437		
Fire Mitigation Fees	0		0		
Total Projected Revenue	12,877		12,964		
PROJECTED EXPENDITURES					
Personnel Costs	9,506		9,903		
Maintenance & Operating Costs	1,945		2,105		
Capital/Project Expenditures	0		0		
Depreciation Expense	718		720		
Total Operating Expenditures	12,168		12,728		
Operating Surplus - \$	709		236		
Operating Cash Surplus (Deficit) inc. depreciation	1,427		956		
Additional Cash Payments					
Equipment - Facility - Vehicles	675		1,137		
CalPERS UAL	2,502		1,500		
Total Projected Cash Expenditures	14,627		14,644		
Excess Revenue over Expenditure	(1,750)		(1,681)		
Transfers in(out)			148		
Net Change in Fund Balance		(1,750)		(1,533)	
CASH ASSETS - 6/30		<u>13,988</u>		<u>12,455</u>	
Fire Mitigation Fund					
Cash - Beginning		774		1,092	
June 30 Receivables		0		0	
June 30 Restricted Cash & Cash Equivalents		0		0	
June 30 Prepay		0		0	
June 30 Transfer in (out)		0		0	
		774		1,092	
June 30 Liabilities		0		0	
BEGINNING - NET CASH ASSETS		<u>774</u>		<u>1,092</u>	41.1%
PROJECTED REVENUE					
Interest		4		4	
Fire Mitigation Fees		315		299	
Total Projected Revenue		318		303	-4.9%
PROJECTED EXPENDITURES					
Total Operating Expenditures		0		0	
Excess Revenue over Expenditure		318		303	
Transfers in(out)		0		(148)	
Net Change in Fund Balance		318		155	
CASH ASSETS - 6/30		1,092		1,248	14.2%
LIABILITIES & FUND EQUITY					
Restricted Reserves					
Fire Mitigation		1,092		1,248	
TOTAL LIABILITIES & FUND BALANCE		<u>1,092</u>		<u>1,248</u>	14.2%
ENDING - NET CASH ASSETS (Deficit)-ALL FUNDS		<u>15,081</u>		<u>13,703</u>	-9.1%

REVENUE - EXPENDITURES (RSF GENERAL MITIGATION FUNDS)

FISCAL YEARS - FY14; FY15; FY16	Financial	BUDGET	Act (6/30)	PROPOSED	BGT vs. ACT
	Statements	FY 15	FY 15	FY 16	
	FY 14				
Revenue					
Taxes & Assessments	9,795,202	10,162,100	10,370,033	10,707,000	3.2%
Tax Refunds - Adjustment	(104,436)	(104,500)	(96,932)	(97,000)	0.1%
Benefit Fee	1,022,381	1,029,500	1,028,266	1,029,800	0.1%
Weed Abatement Assessment	0	0	(0)	0	
Interest Income	48,686	47,500	57,469	45,000	-21.7%
Plan Reviews	226,063	207,200	188,645	207,400	9.9%
EMS First Responder	14,864	14,200	15,316	15,100	-1.4%
CSA-17 (ALS Equipment & Supplies)	36,180	36,200	36,180	36,200	0.1%
Firefighting Reimbursement (FEMA/OES)	210,467	75,000	335,739	300,000	-10.6%
Fuel Tank Reimbursement	0	0	0	0	
Grant Revenue	76,761	21,500	121,518	20,000	-83.5%
Assets		0		0	
Sale of Assets	0	30,000	25,000	0	
Contributed		0		0	
Miscellaneous	74,556	31,300	37,022	26,500	-28.4%
Hydrant Maintenance	6,615	6,700	3,785	3,800	0.4%
Instructor/Training Revenue	16,400	15,400	15,600	15,400	-1.3%
Developer Reimbursement/Revenue		0		0	
4-S Ranch Reim Personnel	0	0	0	0	
Rancho Cielo	609,495	304,800	241,593	150,000	-37.9%
Lease Revenue		0		0	
AMR (formerly Rural Metro)	79,835	83,900	76,895	85,500	11.2%
Verizon	67,556	75,500	74,916	76,600	2.2%
NCDJPA	22,977	23,300	23,368	23,700	1.4%
RSF Association	82,496	85,000	84,970	89,700	5.6%
Verizon (Generator)	641	700	710	800	12.7%
Administrative Fees	224,951	228,700	237,506	230,100	-3.1%
Subtotal	12,511,690	12,374,000	12,877,597	12,965,100	0.7%
Expenditures - (GF)					
- Personnel	8,958,525	10,236,300	9,505,752	9,902,800	4.2%
- Contractual Costs; Material & Supplies; PY Expenses	1,733,563	1,869,000	1,944,925	2,104,800	8.2%
Subtotal	10,692,088	12,105,200	11,450,677	12,007,500	4.9%
- Depreciation Expense	753,166	723,800	717,819	720,500	0.4%
Total Operating Expenditures	11,445,254	12,829,000	12,168,496	12,728,000	4.6%
Operating Surplus (Deficit)	1,067,441	(455,300)	709,100	237,200	
- Project Expenditures					
- Other Expenditures - Capital	101,289	1,542,400	674,565	1,136,750	68.5%
- Long Term AUL (CalPERS) - Additional Payments	0	0	2,501,604	1,500,000	
Total Expenditures (minus depreciation)	10,793,377	13,647,600	14,626,846	14,644,300	
Net Surplus (Deficit)	\$1,719,318	(\$1,273,900)	(\$1,749,249)	(1,679,200)	
- Other financing sources (transfers in/out)	0	172,100	0	148,500	
Cash Surplus (Deficit)	1,719,318	(1,101,900)	(1,749,249)	(1,530,700)	
Designated Capital Revenue					
Annexation Fees					
Fire Mitigation Fee Interest	1,879	1,900	3,567	3,600	0.9%
Fire Mitigation Fees	388,709	369,300	314,897	299,200	-5.0%
Subtotal	390,588	371,200	318,464	302,800	
Designated Capital Revenue Expenditures					
FMF Expenditures					
Transfer in/out	0	172,100	0	148,500	
Total Expenditures - (FMF)	0	172,100	0	148,500	
Cash Surplus (Deficit)	390,588	\$199,100	\$318,464	\$154,300	-51.5%
<i>Prior Year Adjustments</i>					
RESERVE Surplus (Deficit) - All Funds	2,110,006	(902,800)	(1,430,685)	(1,376,500)	



FY16

CAPITAL
EXPENDITURES

GENERAL FUND

&

FIRE MITIGATION
FUND

SUMMARY OF PROPOSED CAPITAL EXPENDITURES - EQUIPMENT

FISCAL YEAR 15-16

GENERAL FUND

ASSETS

Description	FY14	FY15	Act (6/30)	FY16	Five Year Capital Plan			
					FY17	FY18	FY19	FY20
Rescue Tool		30,000						
Generator (Admin)	39,800							
Printer Plotter	19,427							
Fire Prevention Software (FMF Project Approved FY15)		21,125						
Hurst eHydraulic Rescue Tool Set			32,246	\$40,000				
Phone System Admin/Station 1	-	30,000	23,060	-	-	-	-	-
0312 - Engine - (Type I)								
Subtotal	59,227	81,125	55,306	40,000	-	-	-	-

FIRE MITIGATION FUND

ASSETS

Description	FY14	FY15	Act (6/30)	FY16	FY17	FY18	FY19	FY20
Fire Prevention Software (FMF Project Approved FY15)	-	63,375	-	-	-	-	-	-
Total Proposed Asset Expenditures	-	63,375	-	-	-	-	-	-
TOTAL	59,227	144,500	55,306	40,000	-	-	-	-
Fire Prevention Software (FMF Project Approved FY15) - Project Costs in Other Professional Services				33,750				
				73,750				

SUMMARY OF PROPOSED CAPITAL EXPENDITURES - FACILITY

FISCAL YEAR 15-16

GENERAL FUND

FACILITY REPLACEMENT - IMPROVEMENT

Five Year Capital Plan

Project #	Description	Funding %	FY14	BUDGET		FY16	FY17	FY18	FY19	FY20
				FY15	Act (6/30)					
15-01	Replacement of Air Conditioning Units @ RSF1	100%		\$175,000	⇒	\$175,000				
Future Proj.	Ground Cover @ Station 4	100%				\$20,000				
10-01	Microwave Metropolitan Area Wireless Network <i>Committee Approved (FY10) - Est</i> \$153,000	25%		-	-	38,250	-	-	-	-
SUBTOTAL				175,000	-	233,250	-	-	-	-
<hr/>										
FIRE MITIGATION FUND										
FACILITY REPLACEMENT/IMPROVEMENT										
Project #	Description	Funding %								
10-01	Microwave Metropolitan Area Wireless Network <i>Committee Approved (FY10) - Est</i> \$153,000	75%		-	-	##### ##	-	-	-	-
SUBTOTAL				-	-	114,750	-	-	-	-
<hr/>										
TOTAL				175,000	-	348,000	-	-	-	-

SUMMARY OF PROPOSED CAPITAL EXPENDITURES - VEHICLE APPARATUS REPLACEMENT

FISCAL YEAR 15-16
GENERAL FUND

ID/Vehicle Type	Year	BUDGET			Five Year Capital Plan				
		FY14	FY15	Act (6/30)	FY16	FY17	FY18	FY19	FY20
Reserve Vehicles									
0211 - Engine (Type I)	2002		570,000	573,424					
VEHICLE REPLACEMENT RESERVES									
0261 - Water Tender	2002					380,000			
0262 - Brush (Type III)	2002						440,000		
0281 - Staff	2002					45,000			
0311 - Engine - (Type I)	2003		630,000		630,000				
0312 - Engine - (Type I)	2003					660,000			
0382 - Staff	2003								
0384 - Staff	2003		50,000		50,000	50,000			
0561 - Brush (Type III)	2005								402,728
0811 - Engine - (Type I)	2008								700,883
0881 - Command	2008								56,279
0981 - Staff	2009								38,975
0681 - (1081) - Staff (Explorer)	2006				35,000				
1181 - Staff	2011								⇒
1281 - Staff (Ford F150)	2012								⇒
1282 - Command (Explorer)	2012								⇒
1381 - Staff (Escape)	2013								⇒
1481 - Staff (Explorer)	2014	41,654							⇒
1411 - Pumper	2013								⇒
1482 - Staff (Explorer)	2014	44,207							⇒
1581 - Command	2015	-	-	45,835	-	-	-	-	⇒
TOTALS		85,861	680,000	619,258	715,000	1,135,000	440,000	-	1,198,865

FIRE MITIGATION FUND

ID/Vehicle Type	Year	BUDGET			Five Year Capital Plan				
		FY14	FY15	Act (6/30)	FY16	FY17	FY18	FY19	FY20
<i>Nothing planned</i>		-	-	-	-	-	-	-	-
TOTAL		57,979	680,000	619,258	715,000	1,135,000	440,000	-	1,198,865



FY16

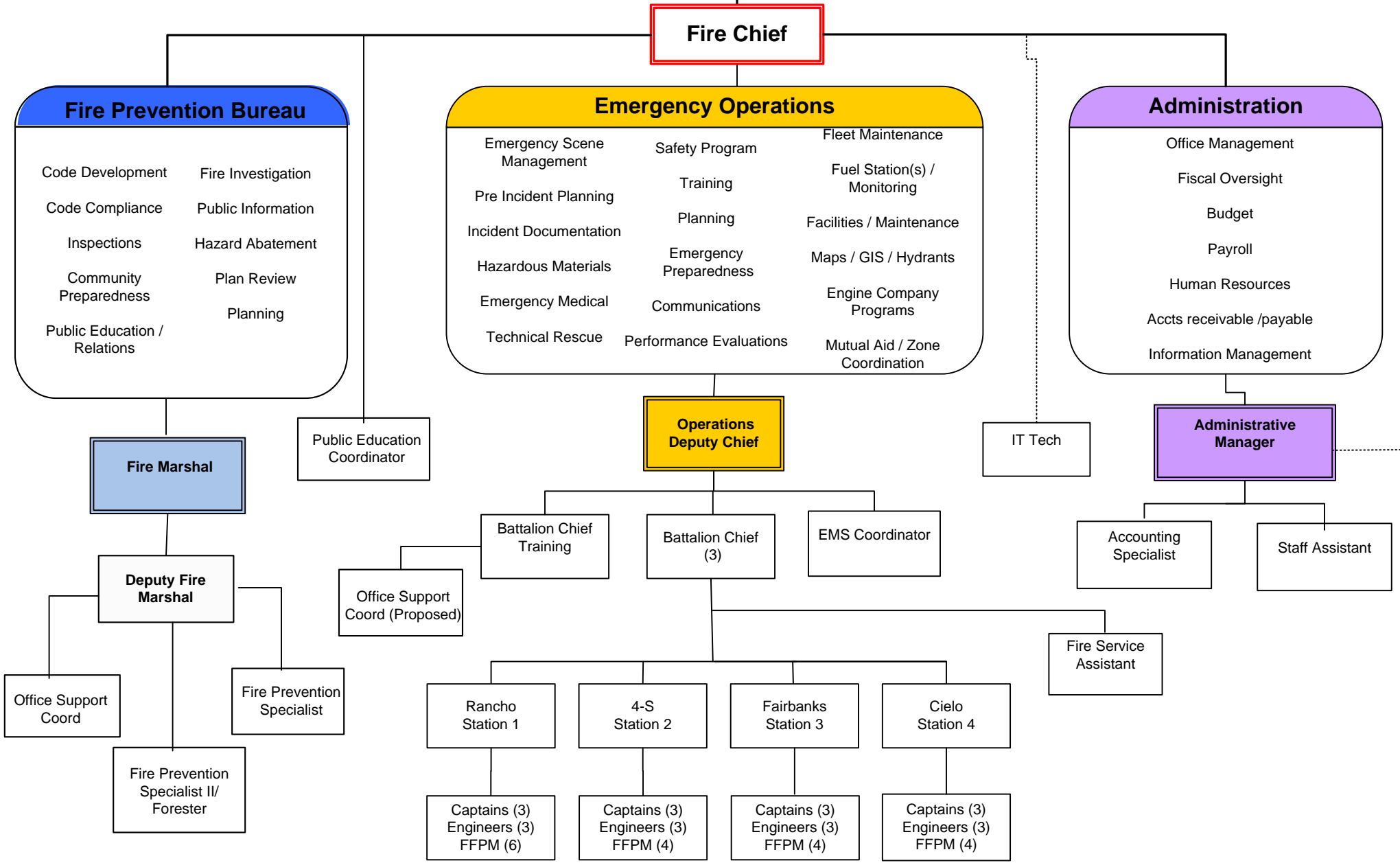
ORGANIZATION
CHART
PERSONNEL
EQUIPMENT
FACILITY
FLEET

AUTHORIZED PERSONNEL

Positions	FY 15 Authorized	Changes	FY16
<i>Fire Administration</i>			
Fire Chief	1	0	1
Deputy Chief	1	0	1
Fire Marshal	1	0	1
Administrative Manager	1	0	1
Battalion Chief	4	0	4
Staff Assistant/Office Support Coordinator ¹ (Admin & Prevention)	2	1	3
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	15	0	15
TOTAL	56	0	57

1. Additional *Office Support Coordinator* position added to FY16 budget

Board of Directors



2015-2016 Equipment - DEPRECIATION EXPENSE ACCUMULATED RESERVES

Description	Cost	Addition	Date in Service	Year in Service	Depreciation Schedule - Years	Depreciation Annual Expense	Jun 2015	2015/16	Jun 2016
							Accumulated Reserves 6/30/2016	Depreciation Expense	Accumulated Reserves
Turnout Washer	52,595.00		6/30/2005	2005	5		52,595.00	11.01	52,595.00
Hydraulic Rescue Tool	22,400.00		6/30/2005	2005	15	1,493.31	16,426.67	11.01	17,920.00
File Server	16,279.35		7/13/2005	2005	3		16,279.35	10.97	16,279.35
Hydraulic Rescue Tool #2	18,360.89		1/1/2008	2008	15	1,224.06	9,180.45	8.50	10,404.50
Thermal Imaging Camera #1	11,201.25		5/1/2009	2009	5		11,201.25	7.17	11,201.25
Thermal Imaging Camera #2	11,201.25		5/1/2009	2009	5		11,201.25	7.17	11,201.25
Copier	19,921.64		11/1/2009	2009	5		19,921.64	6.67	19,921.64
Phone System - Admin	24,495.83		3/31/2011	2011	5	4,899.17	20,818.10	5.25	24,495.83
Office Furnishings - Admin (Rancho Cielo)	101,728.23		3/31/2011	2011	10	10,172.82	43,227.53	5.25	53,400.35
File Server - Fairbanks	11,721.16		3/31/2011	2011	7	1,674.45	7,115.27	5.25	8,789.72
File Server - Admin	41,143.18		3/31/2011	2011	7	5,877.60	24,975.76	5.25	30,853.36
Board Room Dias Furnishings - Admin	21,025.00		4/16/2011	2011	10	2,102.50	8,847.78	5.21	10,950.28
Printer-Scanner-Plotter	18,104.21		2/1/2014	2014	7	2,586.32	4,741.58	2.41	7,327.89
Generator (Towable)	25,206.06		4/1/2014	2014	10	2,520.61	1,260.30	2.25	3,780.91
File Server	10,950.58		7/1/2014	2014	3	3,650.19	912.55	2.00	4,562.74
Phone System - Admin	23,060.12		12/1/2014	2014	10	2,306.01	1,345.17	1.58	3,651.19
Thermal Imaging Camera #3	10,119.00		2/1/2015	2015	5	2,023.80	843.25	1.41	2,867.05
Hydraulic Rescue Tool #3	32,246.00		6/30/2015	2015	15	2,149.73	-	1.00	2,149.73
	<u>471,758.75</u>					<u>42,680.57</u>	<u>250,892.90</u>		<u>292,352.06</u>

	250,892.90
Ann Dep - 2016	41,459.15
	292,352.05
Adj Dep - 2016	0.00
Acc Dep - 2016	<u>292,352.06</u>

2015-16 STATION LOCATION - DEPRECIATION EXPENSE ACCUMULATED RESERVES

Station Locations	Cost	Addition	Year in Service	Depreciation Schedule - Years	Depreciation Annual Expense	Jun 2015 Accumulated Reserves	Facility Age 6/30/2015	2015-16 Depreciation Expense	Jun 2016 Accumulated Reserves
16936-1/2 El Fuego (Admin)	1,294,645.00		6/30/1992	40	32,366.13	744,421.52	23	32,366.13	776,787.65
Admin Bldg	112,623.07		4/30/2007	26	4,331.66	44,760.41	8.17	4,331.66	49,092.07
16936 El Fuego (Stn)	2,922,332.00		6/30/1999	40	73,058.30	1,168,933.60	16	73,058.30	1,241,991.90
Pavers	44,176.00		10/1/2008	30	1,472.53	9,939.60	6.75	1,472.53	11,412.13
AC Refurbishing/Replacment	200,000.00								-
6424 El Apajo Completed 03/26/2012	\$4,854,088		4/1/2012	40	121,352.20	364,056.60	3.25	121,352.20	485,408.80
16930 Four Gee Road	3,180,000.00		6/30/2003	40	79,500.00	954,000.00	12	79,500.00	1,033,500.00
16930 Four Gee Road - Training Tower	1,563,252.00		6/30/2004	40	39,081.30	429,894.30	11	39,081.30	468,975.60
Training Facility Concrete	27,000.00		6/30/2006	38	710.53	7,815.80	9	710.53	8,526.33
16930 Four Gee Road - Storage Facility	190,225.36		6/30/2007	40	4,755.63	38,045.07	8	4,755.63	42,800.70
18040 Calle Ambiente	3,180,000.00		6/30/2005	40	79,500.00	781,750.00	10	79,500.00	861,250.00
								-	
Admin Bldg (Rancho Cielo)	<u>1,699,885.47</u>		4/18/2011	40	<u>42,497.14</u>	<u>178,604.40</u>	4.20	<u>42,497.14</u>	<u>221,101.54</u>
	<u>19,268,226.90</u>				<u>478,625.41</u>	<u>4,722,221.31</u>		<u>478,625.41</u>	<u>5,200,846.72</u>
						\$4,722,221.31			
						\$ -			

Acc Dep - 2015	30-Jun	\$4,722,221.31
Ann Dep - 2016		\$ 478,625.41
Adj Dep - 2016		\$ -
Acc Dep - 2016	30-Jun	<u>\$5,200,846.72</u>

2015-2016 Fleet Inventory Est Cost Replacement Schedule

Asset No	Description	Year	Location	Est Replacement	Actual Cost	Date in Service	Depreciation Schedule	Annual Depreciation	June 30, 2015		June 30, 2016	
									Accumulated Depreciation	6/30/2016	2016 (Inc Adj)	Accumulated Depreciation
0261	Water Tender	2002		2017/2018	204,528.00	1-Jul-02	15	\$ 13,635.20	\$ 184,075.00	14.00	\$ 13,635.20	\$ 197,710.20
0262	Brush - Type III	2002		2016/2017	278,104.00	1-Jul-02	15	\$ 18,540.27	\$ 250,293.35	14.00	\$ 18,540.27	\$ 268,833.62
0281	Staff	2002		2012/2013	20,843.00	1-Jul-02	5	\$ 4,168.60	\$ 20,843.00	14.00		\$ 20,843.00
0311	Engine - Type I	2004		2014/2015	412,007.00	30-Jun-04	10	\$ 41,200.70	\$ 412,007.00	12.00		\$ 412,007.00
0312	Engine - Type I	2004		2015/2016	412,007.00	30-Jun-04	10	\$ 41,200.70	\$ 412,007.00	12.00		\$ 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		2014/2015	32,787.00	30-Jun-04	5	\$ 6,557.40	\$ 32,787.00	12.00		\$ 32,787.00
0561	Brush - Type III	2005		2019/2020	287,663.00	30-Jun-05	15	\$ 19,177.53	\$ 202,011.03	11.00	\$ 19,177.53	\$ 221,188.57
0681(1081)	Staff - Explorer	2006	EMS Coordintor	2015/2016	8,400.00	24-Aug-11	5	\$ 840.00	\$ 8,400.00	4.85		\$ 8,400.00
0811	Engine - Type I	2008		2018/2019	483,367.58	1-Apr-08	10	\$ 48,336.76	\$ 350,441.50	8.25	\$ 48,336.76	\$ 398,778.25
0881	Command	2008		2018/2019	43,291.22	7-Nov-07	5	\$ 8,658.24	\$ 43,291.22	8.65		\$ 43,291.22
0981	Staff	2009		2019/2020	29,842.38	1-Mar-09	5	\$ 5,968.48	\$ 29,842.38	7.34		\$ 29,842.38
1181	Staff - Explorer	2011		2020/2021	27,385.48	1-Jun-11	5	\$ 5,477.10	\$ 20,522.34	5.08	\$ 5,477.10	\$ 25,999.43
1281	Command - Exp	2012		2018/2019	64,270.30	1-Jul-12	5	\$ 12,854.06	\$ 35,388.91	4.00	\$ 12,854.06	\$ 48,242.97
1282	Staff - Ford F150	2012		2019/2020	50,555.58	1-May-12	5	\$ 10,111.12	\$ 44,989.21	4.17	\$ 5,566.37	\$ 50,555.58
1381	Staff - Escape	2013		2019/2020	35,064.29	1-Jun-13	6	\$ 5,844.05	\$ 12,467.30	3.08	\$ 5,844.05	\$ 18,311.35
1411	Pumper	2014	RSF2	2025/2026	573,423.77	3-Jul-14	12	\$ 47,785.31	\$ 47,785.31	2.00	\$ 47,785.31	\$ 95,570.63
1481	Staff - Explorer	2014		2021/2022	41,654.16	7-Apr-14	6	\$ 6,942.36	\$ 8,677.95	2.23	\$ 6,942.36	\$ 15,620.31
1482	Staff - Explorer	2014		2021/2022	44,206.53	7-Apr-14	6	\$ 7,367.76	\$ 9,209.69	2.23	\$ 7,367.76	\$ 16,577.45
1581	Staff - Expedition	2015	Fire Chief	2021/2022	45,497.68	1-May-15	6	\$ 7,582.95	\$ 1,255.74	1.17	\$ 8,850.23	\$ 10,105.98
RESERVE												
0211	Engine - Type I	2002	Reserve - RSF2	RESERVE	430,996.00	1-Jul-02	10	\$ 43,099.60	\$ 430,996.50	14.00		\$ 430,996.50
0383	Command	2003	Reserve - RSF4	RESERVE	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	9.50		\$ 64,814.02
9611	Engine - Type I	1996	Reserve - RSF3	RESERVE	\$ 475,000.00	6/30/1996			\$ 475,000.00	20.00		\$ 475,000.00
					<u>\$ 4,130,228.99</u>			<u>\$ 361,276.17</u>	<u>\$ 3,161,626.45</u>		<u>\$ 200,377.00</u>	<u>\$ 3,362,003.45</u>

Accumulated Depreciation 2015 \$ 3,161,626.45
 Annual Depreciation 2016 \$ 200,377.00
 Accumulated Depreciation 2016 \$ 3,362,003.45
 Adjustment \$ -
 REVISED Accumulated Depreciation 2016 \$ 3,362,003.45

2015-2016 Fleet Inventory Est Cost Replacement Schedule

Unit ID	Type	Year	Location	Replacement	Est Cost		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
				Year	Replacement										
0261	Water Tender	2002	RHO	2017/2018	440,000		—	—	→	440,000					
0262	Brush - Type III	2002	4S	2016/2017	380,000		—	→	380,000						
0281	Staff	2002	Fire Prevention	2012/2013	45,000		→	→	45,000						
0311	Engine - Type I	2003	FBR	2014/2015	630,000		→	→	630,000						
0312	Engine - Type I	2003	Cielo	2015/2016	660,000		→	→	660,000						
0382	Staff	2003	Fire Prevention	2012/2013	50,000		→	→	50,000						
0384	Staff	2003	Fire Prevention	2014/2015	50,000		→	→	→	50,000					
0561	Brush - Type III	2005	RHO	2019/2020	402,728		—	—	—	—	→	402,728			
0681(1081)	Staff - Explorer	2006	EMS Coordinator	2015/2016	35,000		→	→	35,000						
0811	Engine - Type I	2008	RHO	2018/2019	700,883		—	—	—	—	→	700,883			
0881	Command	2008	Fire Chief	2018/2019	56,279		—	—	—	—	→	56,279			
0981	Staff	2009	Utility - RHO	2019/2020	38,795		—	—	—	—	→	38,795			
1181	Staff	2011	Public Education Coord.	2020/2021	83,551		—	—	—	—	→	→	83,551		
1281	Command	2012	Battalion Chief	2018/2019	60,667		—	—	—	→	60,667				
1282	Staff	2012	Fire Prevention	2019/2020	57,000		—	—	—	—	—	→	57,000		
1381	Staff - Escape	2013	Fire Prevention	2019/2020	42,077		—	—	—	—	—	→	42,077		
1411	Pumper	2013	RSF2	2025/2026	745,451		—	—	—	—	—	→	—	→	→
1481	Staff - Explorer	2013	Fire Prevention	2021/2022	54,150		41,654	—	—	—	—	→	→	54,150	
1482	Staff - Explorer	2013	Fire Prevention	2021/2022	57,468		44,207	—	—	—	—	→	→	57,468	
1581	Staff - Expedition	2015	Fire Chief	2021/2022	59,147		45,498	—	—	—	—	→	→	59,147	
RESERVE															
0211	Engine - Type I	2002	RSF2	RESERVE			573,424								
0383	Command	2003	Reserve - RSF4	RESERVE											
0781	Command	2007	Battalion Chief	RESERVE											
9611	Engine - Type I	1996	Reserve - RSF3	RESERVE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					\$ 4,648,197		\$ 704,782	\$ 715,000	\$ 1,085,000	\$ 490,000	\$ 60,667	\$ 1,198,685	\$ 182,629	\$ 170,766	\$ -