

# Rancho Santa Fe Fire Protection District Financial Plan - Final

FY17



Financial Plan

September 2016



# RANCHO SANTA FE FIRE PROTECTION DISTRICT

## Final Operating and Capital Budget – FY17

### About Us

#### Board of Directors

James H. Ashcraft  
*President*  
John C. Tanner  
*Vice President*  
Nancy C. Hillgren  
*Director – At Large*  
Randall Malin  
*Director – At Large*  
Tucker Stine  
*Director – At Large*

#### District Staff

Tony J. Michel  
*Fire Chief*  
Fred Cox  
*Deputy Chief*  
Karlena Rannals  
*Administrative Manager*  
*Fire Marshal*  
*Battalion Chief's*  
Chris Galindo  
Bret Davidson  
Dave McQuead  
Jim Sturtevant

### Mission Statement

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

### Vision Statement

Our vision is to provide exceptional service and continuous improvement in our organization through innovation, forward-looking leadership and genuine concern for the welfare of others.

*We are dedicated to our mission, unwavering in our core values and continually strive to be a model of excellence.*

*We are role models in the community and leaders in our profession.*

*We maintain community partnerships, hire and train exceptional people, and provide professional, well-organized, cost effective services.*

*We are advocates for our member's health, safety, and welfare.*

*We foster a culture of trust, involvement, and personal accountability.*



# Rancho Santa Fe Fire Protection District

Final Budget – FY17

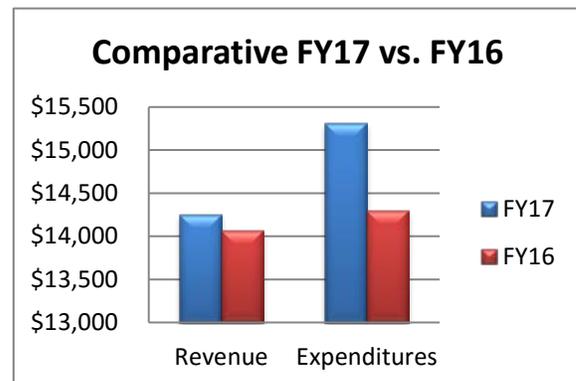


September 2016

The Fire District proposed Operating and Capital Replacement Budget for FY17 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.

This year's proposed budget will include the addition of the CSA-107 reorganization. This reorganization has taken many years of hard work and effort from many in the organization. The impacts of this reorganization will take many years to be realized; however, in this budget we will show the addition of two fire stations, personnel, and funding that is associated to cover the cost of the reorganization.

The District is entering into a new era and service delivery model as a combination fire agency with the addition of the Elfin Forest Division with a volunteer firefighter service model responding from the Elfin Forest fire station. This, along with the addition of a new temporary fire station responding from Harmony Grove Village to meet the needs of this growing development, has created the district to increase in geographic size by over 25%. Additionally, District personnel count also increases due to these new service areas. These changes do result in a moderate increase in all aspects of this preliminary budget.



## Overview

In evaluating the FY17 budget, you will notice that the projected total operating revenue has increased compared to FY16 estimated revenue; and the projected FY17 total operating expenditures increased 7.13% compared to FY16 expenditures.

This year we are requesting a FY17 Operating Budget of \$15,310 (*in thousands*), which includes the depreciation expense of \$721K. The projected FY17 revenue and expenditures compares to the *FY16 actual (unaudited)* at 6/30/16.

## Projected Revenues

We project the general fund revenues at \$14,249,600. This is an estimated increase of 1.3% (\$187K) over FY 16. These revenues over operating expenditures provide a projected operational deficit of \$1,065K.

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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.*

The following summary of revenue changes is between FY17 **budget**, and the *FY16 actual*:

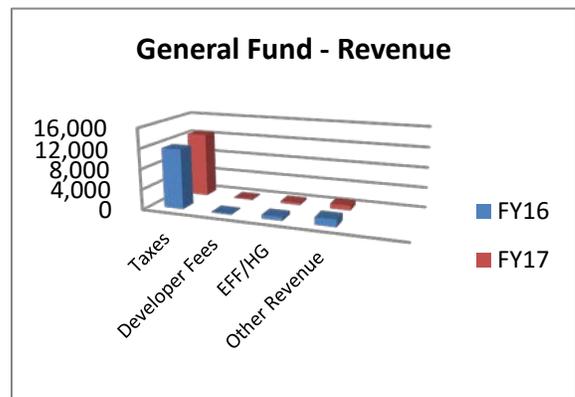
**Revenue – \$14,249,600**

**Taxes & Assessments** – Increased 4.8% (\$523,531): tax revenue has continued to increase over the past year. The District’s assessed valuation increased 3%, therefore secured property tax revenue was increased by the same percentage.

- **County of San Diego/CSA-107, One-time funds** – \$392K: these funds are made up of accumulative excess revenue in the CSA-107 (\$80,106 and \$312,500), which represents the one time lump sum of \$2,500,000 for any potential short falls as a result of the reorganization. The shortfall revenue will be amortized over an eight (8) year period.
- **HGV CFD** – First year revenue from the Harmony Grove Village “Community Facilities District” CFD is estimated at \$21,600.

**Lease** – Increased 21.6% (\$60K) 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 and the addition of two cell tower leases at the Elfin Forest fire station

**Administrative Fees** –Decreased 99% (\$172,839): This is a result of the District no longer funding and reimbursement for the County Service Area – 17, EMS Coordinator position, or providing administrative services to North County Dispatch JPA.



In addition to these general funds, we estimate that we will collect \$202K in restricted Fire Mitigation Fees, including interest.

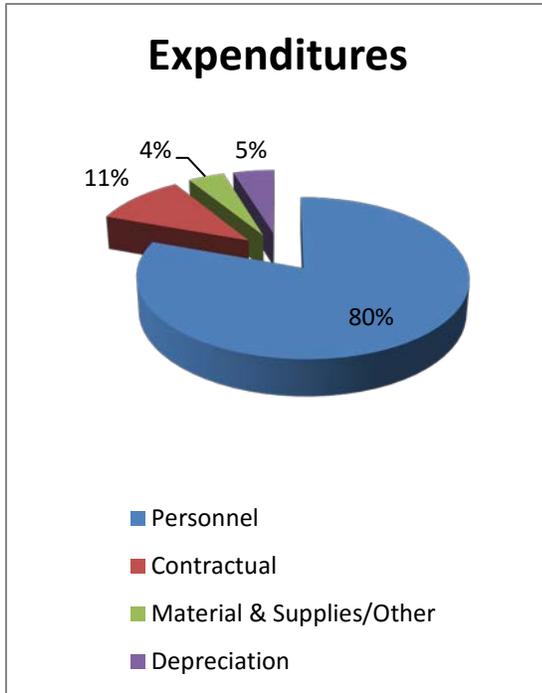
Overall, the District is projecting an increase of 1.3% or (\$187K) in the projected FY17 Total Operating Revenue compared to FY16.

**Projected Operating Expenditures**

The following is a summary of expenditure changes between proposed FY17 budget and FY16 actual *unaudited* expenditures:

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**Personnel – \$11,327,000**

Overall personnel costs increased 12.8% or \$1,287,827 over FY16 budget. The primary changes are:

**Harmony Grove Village Fire Station** – The addition RSFFPD Fire Station 5 has increased emergency response personnel by nine (9). The personnel cost for this fire station has added an additional \$1,426K to the proposed budget.

**Elfin Forest Fire Station** – The addition of the Elfin Forest Fire Station has an increase of \$238,387K to the proposed budget.

**Overtime/Retirement** – With the reorganization of EFFHG, the overtime and retirement costs have increased proportionally. These increases are already incorporated into the personnel cost section above.

**CalPERS Unfunded Accrued Liability (UAL) – \$1,000,000**

The Board of Directors implemented a plan in FY15 to reduce the district’s UAL to CalPERS, pledging to forward an additional \$5 million to CalPERS over a three-year period. FY17 includes the additional payment of \$1 million.

**Contractual Services – \$1,627,347**

The FY17 Contractual Services category increased 15.5% or \$218,027 over FY16 budget. The majority of the increase is due to the addition of two fire stations and the support of the personnel associated with LAFCO reorganization.

**Material & Supply – \$634,760**

The FY17 Material and Supply category increased 18.3% or \$98,047 over FY16 budget.

**Depreciation – \$720,500**

The FY17 Depreciation category decreased by 1.9% or \$13,800 under the FY16 budget. The primary reason is due to new apparatus in the fleet. Note: the depreciation cost does not include the engine on order with delivery expected in November/December.

**Capital & Other Cash Expenditures - \$1,303,000**

The District’s Capital Replacement expenditures (Equipment, Facility, and Fleet) total \$1,304K. We anticipate replacing two staff vehicles, ordering two replacement engines, one (1) new Type 1 engine, one (1) water tender and a new copier. There are no new expenditures planned for the funding source of fire mitigation fees for this fiscal year.

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The following is a list of capital or cash expenditures planned:

Expense/Project	Funding Source – GF	Funding Source – FMF
Replacement – Copier	\$ 15,000	
Replacement of Type 1 Engine	\$660,000	
Replacement - Staff Vehicle	\$ 50,000	
Replacement - Staff Vehicle	\$ 45,000	
Replacement – Water Tender	\$380,000	
Microwave Metropolitan Area Wireless*	\$ 38,250	\$114,750
<b>Total</b>	<b>\$1,188,250</b>	<b>\$114,750</b>

\* = Prior approved expenses

## Budget Summary

The District FY17 tax revenue has a moderate increase, and that the refund of property taxes has stabilized declined and stabilized. The estimated revenue from the reorganization will grow as the community of Harmony Grove Village continues to grow. The negotiated one-time funds from the County of San Diego should off-set any deficient from the new services the District will now provide in the communities of Elfin Forest and Harmony Grove. The FY17 planned expenditures are higher than FY16, mainly due to the District's expanded service area of Elfin Forest/Harmony Grove. District personnel will continue to evaluate and monitor all revenues and expenditures without sacrificing the high level of service we provide to the community.

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FY17

OPERATING  
EXPENDITURES

GENERAL FUND



## Summary Revenues, Expenditures - Operating Budget FY17

<i>(In Thousands)</i>	Act. (6/30)	<b>Proposed</b>	Change	
<b>REVENUES</b>	GF - 16	<b>GF - 17</b>	\$\$	%
Total Revenues	14,063	<b>14,250</b>	\$187	1.3%
 <b>EXPENDITURES</b>				
Total Operating Expenditures	14,291	<b>15,310</b>	\$1,017	7.1%
 <b>Operating Surplus (Deficit)</b>				
	<b>(228)</b>	<b>(1,060)</b>	(\$832)	364.3%

## Summary Revenues, Expenditures - Operating Budget FY17

<i>(In Thousands)</i>	Act. (6/30)	<b>Proposed</b>	Change	
<b>REVENUES</b>	GF - 16	<b>GF - 17</b>	\$\$	%
Total Revenues	14,063	<b>14,250</b>	\$187	1.3%
 <b>EXPENDITURES</b>				
Personnel	11,539	<b>12,327</b>	\$788	6.8%
Contractual Services	1,409	<b>1,627</b>	\$218	15.5%
Materials & Supplies	537	<b>635</b>	\$98	18.3%
Other Expenditures (Projects/Equipment/Prior Year)	72	<b>0</b>	(\$72)	
Depreciation	<u>734</u>	<b><u>720</u></b>	(\$14)	-1.9%
Total Operating Expenditures	14,291	<b>15,310</b>	\$1,017	7.1%
<b>Operating Surplus (Deficit)</b>	<b>(228)</b>	<b>(1,060)</b>	(\$832)	364.3%

## Summary - Operating Revenues FY17

<i>(In Thousands)</i>	Act. (6/30)	<b>Proposed</b>	Change	
<b>REVENUES</b>	GF - 16	<b>GF - 17</b>	\$\$	%
Taxes & Assessments	10,832	<b>11,356</b>	524	4.8%
Tax Refunds - Adjustment	<b>(69)</b>	<b>(69)</b>	0	0.1%
Benefit Fee	<u>1,030</u>	<u><b>1,458</b></u>	<u>428</u>	<u>41.6%</u>
Subtotal	11,793	<b>12,745</b>	952	8.2%
Developer Reimbursement/Revenue				
4S Ranch	0	<b>0</b>	0	
Rancho Cielo	<u>174</u>	<u><b>157</b></u>	<u>(17)</u>	-9.7%
Subtotal	174	<b>157</b>	<u>(17)</u>	-9.7%
Other Revenue				
EFF/HG (County)	686	<b>414</b>		
Plan Checks	144	<b>145</b>	0	0.0%
Administrative Fees	174	<b>2</b>	<u>(173)</u>	-99.1%
Interest	76	<b>67</b>	<u>(9)</u>	-11.5%
Lease	281	<b>340</b>	60	21.3%
Instructor/Training	16	<b>15</b>	0	-1.3%
Grant	25	<b>27</b>	2	6.3%
FF/EMS Reimbursement	542	<b>250</b>	<u>(292)</u>	-53.9%
Other	<u>151</u>	<u><b>88</b></u>	<u>(63)</u>	-41.9%
Subtotal	2,096	<b>934</b>	<u>(748)</u>	-35.7%
 Total Operating Revenues	 <u>14,063</u>	 <u><b>14,250</b></u>	 <u>187</u>	 1.3%

## Summary Expenditures - Operating Budget FY17

(In Thousands)	Act. (6/30) GF - 16	Proposed GF - 17	Change \$\$ %	
<b>EXPENDITURES</b>				
<b>Personnel</b>				
Payroll				
Salary	5,936	6,646	\$710	12.0%
Emergency Response Compensation	0	0	\$0	
Management Services (Coop Eff)	0	0	\$0	
Holiday Pay	171	223	\$51	29.9%
Overtime	1,105	1,347	\$242	21.9%
Paramedic Incentive	0	0	\$0	0.0%
Subtotal	7,212	8,216	\$1,004	13.9%
Benefits				
Health Insurance + HRSA	1,135	1,268	\$133	11.7%
Life/LTD Insurance	12	40	\$28	236.9%
Medicare/Social Security	105	129	\$24	23.1%
Retirement	1,293	1,423	\$130	10.0%
CalPERS UAL	1,500	1,000	\$0	-33.3%
Unemployment	12	15	\$3	26.5%
Workers Compensation	223	172	(\$51)	-22.9%
Other	48	65	\$17	36.8%
Subtotal	4,327	4,111	(\$216)	-5.0%
TOTAL	11,539	12,327	\$788	6.8%
Contractual Services				
Administration Fees	196	227	\$31	15.6%
Building/Facility Lease	28	29	\$1	2.0%
Dispatching	148	154	\$6	3.8%
Equipment Rental & Repairs	27	39	\$12	44.5%
Insurance	78	105	\$27	34.4%
Legal	43	47	\$4	9.2%
Meetings, Meals, Mileage	8	9	\$0	5.5%
Other Contractual/Professional Services	401	313	(\$88)	-21.9%
Service Agreements	39	48	\$9	23.4%
Soil Contamination	2	2	\$0	
Training	59	109	\$50	85.2%
Utilities	252	340	\$89	35.2%
Vehicle Maintenance & Repairs	108	184	\$76	70.7%
All Other	21	22	\$2	8.5%
TOTAL	1,409	1,627	\$218	15.5%
Materials & Supplies				
Apparatus	39	32	(\$7)	-18.3%
Apparatus - Computers	4	5	\$1	
Computer	76	91	\$15	20.1%
Fuel	2	3	\$1	78.2%
Grants	11	20	\$9	
Office	34	27	(\$8)	-21.9%
Safety	151	65	(\$86)	-57.0%
Uniforms	9	17	\$8	85.7%
Programs/Public Education	4	7	\$3	83.6%
Hose, Nozzles, Foam	3	1	(\$2)	-68.8%
Radio	46	71	\$24	52.6%
Station Maintenance/Supplies/Janitorial	70	63	(\$7)	-10.5%
All Other	88	234	\$146	166.6%
TOTAL	537	635	\$98	18.3%
Other Expenditures (Projects/Equipment/Prior Year)	72	0	(\$72)	
TOTAL	72	0	(\$72)	
Depreciation	734	720	(\$14)	-1.9%
TOTAL Operating Expenditures	14,291	15,310	\$1,017	7.1%

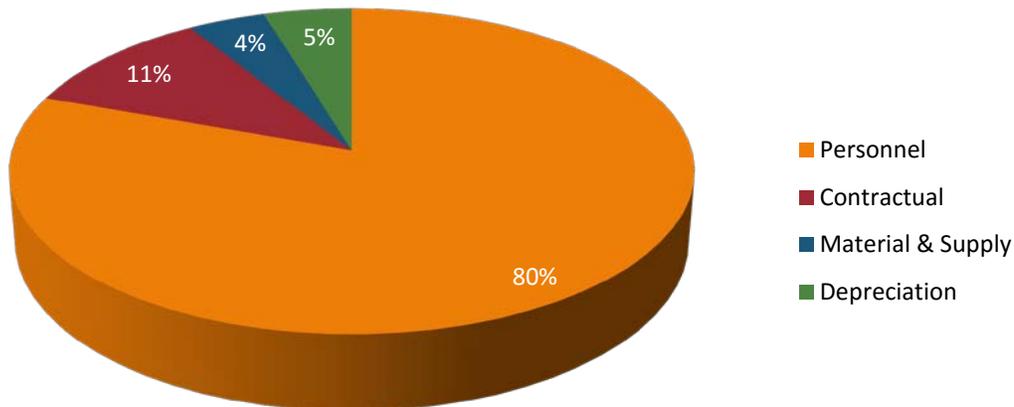
## OPERATIONAL COST SUMMARY

	BUDGET FY16	Act (6/30)	BUDGET FY17	Bgt vs Act % Change
Personnel	9,900,223	11,539,171	12,326,938	6.8%
Contractual	1,556,269	1,409,320	1,627,347	15.5%
Material & Supply	548,456	536,713	634,760	18.3%
Prior Year Expense/Equipment	0	7,310	0	-100.0%
RSF5 Start Up		64,410		-100.0%
Depreciation	<u>720,463</u>	<u>734,278</u>	<u>720,478</u>	<u>-1.9%</u>
TOTAL OPERATING COSTS BEFORE CAPITAL OUTLAY	12,725,412	14,291,202	15,309,523	7.1%

## Capital

Equipment - GF	81,125	31,697	15,500
Equipment - FMF	63,375	27,662	0
Facility - GF	211,215	0	38,250
Facility - FMF	108,644	0	114,750
Fleet - GF	1,250,000	33,390	1,135,000
Fleet - FMF	<u>0</u>	<u>0</u>	<u>0</u>
	1,714,359	92,749	1,303,500
Total GF	1,542,340	65,087	1,188,750
Total FMF	<u>172,019</u>	<u>27,662</u>	<u>114,750</u>
	1,714,359	92,749	1,303,500

## FY17 Operating Budget - Expenditures





## Summary - Net Assets

General Fund					
	FUND	FUND			
	TOTAL	FY16	TOTAL	FY17	%
Cash - Beginning (June 30, 2015)		13,924		13,910	
June 30 Receivables		786			
June 30 Restricted Cash & Cash Equivalents		611			
June 30 Prepay		0			
June 30 Transfer in (out)		0		0	
		15,321		13,910	-9.2%
June 30 Liabilities		(1,853)		0	
BEGINNING - NET CASH ASSETS		<u>13,468</u>		<u>13,910</u>	3.3%
<b>PROJECTED REVENUE</b>					
Taxes & Assessments	11,793		12,745		
Interest	76		67		
Developer Reimbursement	174		157		
Lease Revenue	281		340		
Other Revenue	734		380		
EFF/HG (County)	686		414		
Fees	318		147		
Fire Mitigation Fees			0		
<b>Total Projected Revenue</b>	<b>14,064</b>		<b>14,248</b>		
<b>PROJECTED EXPENDITURES</b>					
Personnel Costs	11,539		12,327		
Maintenance & Operating Costs	2,018		2,262		
Capital/Project Expenditures			0		
Depreciation Expense	734		720		
<b>Total Operating Expenditures</b>	<b>14,291</b>		<b>15,309</b>		
Operating Surplus - \$	(227)		(1,061)		
Operating Cash Surplus (Deficit) inc. depreciation	507		(341)		
Additional Cash Payments					
Equipment - Facility - Vehicles	93		1,189		
CalPERS UAL	0		0		
<b>Total Projected Cash Expenditures</b>	<b>13,650</b>		<b>15,778</b>		
Excess Revenue over Expenditure	414		(1,530)		
Transfers in(out)	28		115		
<b>Net Change in Fund Balance</b>		442		(1,414)	
CASH ASSETS - 6/30		<u>13,910</u>		<u>12,497</u>	
<b>Fire Mitigation Fund</b>					
Cash - Beginning		1,092		1,277	
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	
		1,092		1,277	
June 30 Liabilities		0		0	
BEGINNING - NET CASH ASSETS		<u>1,092</u>		<u>1,277</u>	16.9%
<b>PROJECTED REVENUE</b>					
Interest		7		7	
Fire Mitigation Fees		205		195	
<b>Total Projected Revenue</b>		212		202	-4.8%
<b>PROJECTED EXPENDITURES</b>					
Total Operating Expenditures					
Excess Revenue over Expenditure		212		202	
Transfers in(out)		(28)		(115)	
<b>Net Change in Fund Balance</b>		184		87	
CASH ASSETS - 6/30		1,277		1,364	6.8%
<b>LIABILITIES &amp; FUND EQUITY</b>					
Restricted Reserves					
Fire Mitigation		<u>1,277</u>		<u>1,364</u>	
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<u>1,277</u>		<u>1,364</u>	6.8%
<b>ENDING - NET CASH ASSETS (Deficit)-ALL FUNDS</b>		<u>15,187</u>		<u>13,861</u>	-8.7%

FISCAL YEARS - FY15; FY16; FY17

	BUDGET FY 16	Act. (6/30) FY 16	PROPOSED FY 17	BGT vs. ACT %	BGT vs. ACT \$
<b>Revenue</b>					
Taxes & Assessments	10,707,000	10,832,369	11,355,900	4.8%	523,531
Tax Refunds - Adjustment	(97,000)	(68,913)	(69,000)	0.1%	(87)
Benefit Fee	1,029,800	1,029,740	1,458,200	41.6%	428,460
HGV-CFD		0	21,600	\	21,600
EFF/HG (County)		686,459	392,700	-42.8%	(293,759)
Interest Income	57,469	75,829	67,100	-11.5%	(8,729)
Plan Reviews	188,645	144,439	144,500	0.0%	61
EMS First Responder	15,100	14,251	14,800	3.9%	549
CSA-17 (ALS Equipment & Supplies)	36,200	36,180	36,200	0.1%	20
Firefighting Reimbursement (FEMA/OES)	300,000	542,316	250,000	-53.9%	(292,316)
Fuel Tank Reimbursement	0	0	0		
Grant Revenue	20,000	25,110	26,700		1,590
Assets				0.0%	0
Sale of Assets	0	0	0	0.0%	0
Miscellaneous	26,500	96,064	33,400	-65.2%	(62,664)
Hydrant Maintenance	3,800	4,820	4,400	-8.7%	(420)
Instructor/Training Revenue	15,400	15,600	15,400	-1.3%	(200)
Developer Reimbursement/Revenue				0.0%	0
Dev. Reim. Rev - Rancho Cielo Station	150,000	173,654	156,800	-9.7%	(16,854)
Lease Revenue	0		0	0.0%	0
AMR (formerly Rural Metro)	85,500	92,470	86,900	-6.0%	(5,570)
Verizon	76,600	75,804	76,600	1.0%	796
NCDJPA	23,700	23,646	23,700	0.2%	54
RSF Association	89,700	88,080	92,300	4.8%	4,220
Verizon (Generator)	800	658	800	21.5%	142
Cellular Site Rental (RSF6)		0	60,000	0.0%	60,000
Administrative Fees	230,100	174,339	1,500	-99.1%	(172,839)
<b>Subtotal</b>	<b>12,966,314</b>	<b>14,062,916</b>	<b>14,249,600</b>	1.3%	186,684
<b>Expenditures - (GF)</b>					
- Personnel	9,902,200	10,039,171	11,327,000	12.8%	1,287,829
- Long Term AUL (CalPERS) - Additional Payments	1,500,000	1,500,000	1,000,000	-33.3%	(500,000)
- Contractual Costs; Material & Supplies; PY Expenses	2,104,726	1,953,343	2,262,200	15.8%	308,857
- FMF Cost Recovery		(27,662)			
- Project Expenditures (RSF5)		64,410		-100.0%	(64,410)
<b>Subtotal</b>	13,506,926	13,529,262	14,589,100	7.8%	1,059,838
- Depreciation Expense	720,500	734,278	720,500	-1.9%	(13,778)
Total Operating Expenditures	14,227,326	14,263,540	15,309,600	7.3%	1,046,060
Operating Surplus (Deficit)	(1,261,012)	(200,624)	(1,060,000)	428.4%	(859,376)
- Other Expenditures - Capital	1,136,750	92,749	1,188,800	1181.7%	1,096,051
<b>Total Expenditures (minus depreciation)</b>	<b>14,643,626</b>	<b>13,621,960</b>	<b>15,777,800</b>	15.8%	2,155,840
Net Surplus (Deficit)	(\$1,677,411)	\$440,955	(\$1,528,300)	-446.6%	(1,969,255)
- Other financing sources (transfers in/out)	148,500	27,662	114,800	315.0%	87,138
Cash Surplus (Deficit)	(1,528,911)	468,617	(1,413,500)	-401.6%	(1,882,117)
<b>Designated Capital Revenue</b>					
Annexation Fees					
Fire Mitigation Fee Interest	1,900	6,738	6,800	0.9%	62
Fire Mitigation Fees	369,300	205,396	195,200	-5.0%	(10,196)
<b>Subtotal</b>	<b>371,200</b>	<b>212,134</b>	<b>201,900</b>	-4.8%	(10,234)
<b>Designated Capital Revenue Expenditures</b>					
FMF Expenditures					
Transfer in/out	172,100	27,662	114,800	315.0%	87,138
<b>Total Expenditures - (FMF)</b>	<b>172,100</b>	<b>27,662</b>	<b>114,800</b>	315.0%	87,138
Cash Surplus (Deficit)	\$199,100	\$184,473	\$87,100	-52.8%	(97,373)
<b>Prior Year Adjustments</b>					
RESERVE Surplus (Deficit) - All Funds	(902,800)	653,190	(1,326,400)	-303.1%	(1,979,590)

FY17

CAPITAL  
EXPENDITURES

GENERAL FUND  
&  
FIRE MITIGATION  
FUND



**FY17 CAPITAL EQUIPMENT EXPENDITURES & FIVE YEAR CAPITAL PLAN**

GENERAL FUND

**ASSETS**

Description	FY16	Act (6/30)	Five Year Capital Plan					
			FY17	FY18	FY19	FY20	FY21	
Copier (Replacement)			\$ 15,500					
Fire Prevention Software (FMF Project Approved FY15)								
Hurst eHydraulic Rescue Tool Set	\$40,000	31,697						
Phone System Admin/Station 1	-	-	-	-	-	-	-	-
Subtotal	40,000	31,697	15,500	-	-	-	-	-

FIRE MITIGATION FUND

**ASSETS**

Description	FY16	Act (6/30)	FY17	FY18	FY19	FY20	FY21
Fire Prevention Software (FMF Project Approved FY15)	-	27,662	-	-	-	-	-
Total Proposed Asset Expenditures	-	27,662	-	-	-	-	-
Subtotal	-	27,662	-	-	-	-	-
TOTAL	40,000	59,359	15,500	-	-	-	-
Fire Prevention Software (FMF Project Approved FY15) - Project Costs in Other Professional Services	33,750						

**FY17 CAPITAL FACILITY IMPROVEMENT EXPENDITURES & FIVE YEAR CAPITAL PLAN**

GENERAL FUND

**FACILITY REPLACEMENT - IMPROVEMENT**

Project #	Description	Funding %	BUDGET		Five Year Capital Plan				
			FY16	Est Jun 30	FY17	FY18	FY19	FY20	FY21
15-01	Replacement of Air Conditioning Units @ RSF1	100%	\$175,000	⇒					
Future Proj.	Ground Cover @ Station 4	100%	\$20,000						
10-01	Microwave Metropolitan Area Wireless Network Committee <i>Approved (FY10) - Est \$153,000</i>	25%	38,250	-	38,250	-	-	-	-
	SUBTOTAL		233,250	-	38,250	-	-	-	-
<b>FIRE MITIGATION FUND</b>									
<b>FACILITY REPLACEMENT/IMPROVEMENT</b>									
10-01	Microwave Metropolitan Area Wireless Network Committee <i>Approved (FY10) - Est \$153,000</i>	75%	114,750	-	114,750	-	-	-	-
	SUBTOTAL		114,750	-	114,750	-	-	-	-
	TOTAL		348,000	-	153,000	-	-	-	-

**FY17 CAPITAL FLEET EXPENDITURES & FIVE YEAR CAPITAL PLAN**

GENERAL FUND

Five Year Capital Plan

ID/Vehicle Type	Year	FY16	Est Jun 30	FY17	FY18	FY19	FY20	FY21
<b>Reserve Vehicles</b>								
0211 - Engine (Type I)	2002							
<b>VEHICLE REPLACEMENT RESERVES</b>								
1611 - Engine (on order)	2016							
1681 - Staff (Ford Explorer)	2016		33,390					
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						
0312 - Engine - (Type I)*	2003			660,000				
0382 - Staff	2003							
0384 - Staff	2003	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							→
1411 - Pumper	2013							→
1482 - Staff (Explorer)	2014							→
1581 - Command	2015	-	-	-	-	-	-	→
<b>TOTALS</b>		715,000	33,390	1,135,000	440,000	-	1,198,865	-

\* Prior year approved - anticipated delivery Dec 2016

FIRE MITIGATION FUND

ID/Vehicle Type	Year	FY16	Est Jun 30	FY17	FY18	FY19	FY20	FY21
Nothing planned		-		-	-	-	-	-
<b>TOTAL</b>		715,000	33,390	1,135,000	440,000	-	1,198,865	-



FY17

ORGANIZATION  
CHART

PERSONNEL

EQUIPMENT

FACILITY  
FLEET



# Board of Directors

Board Clerk

**Fire Chief**

**Fire Prevention Bureau**

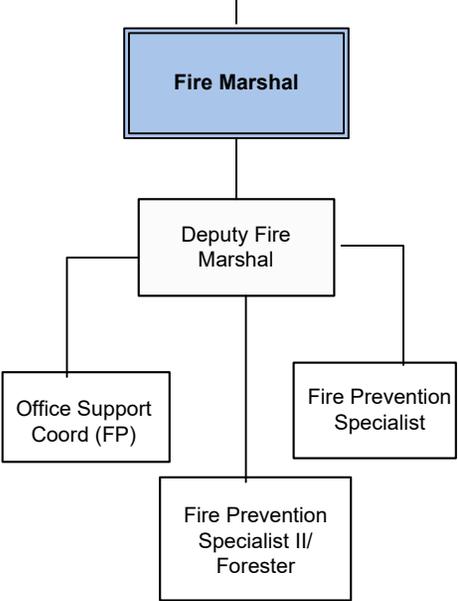
Code Development	Fire Investigation
Code Compliance	Public Information
Inspections	Hazard Abatement
Community Preparedness	Plan Review
Public Education / Relations	Planning

**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

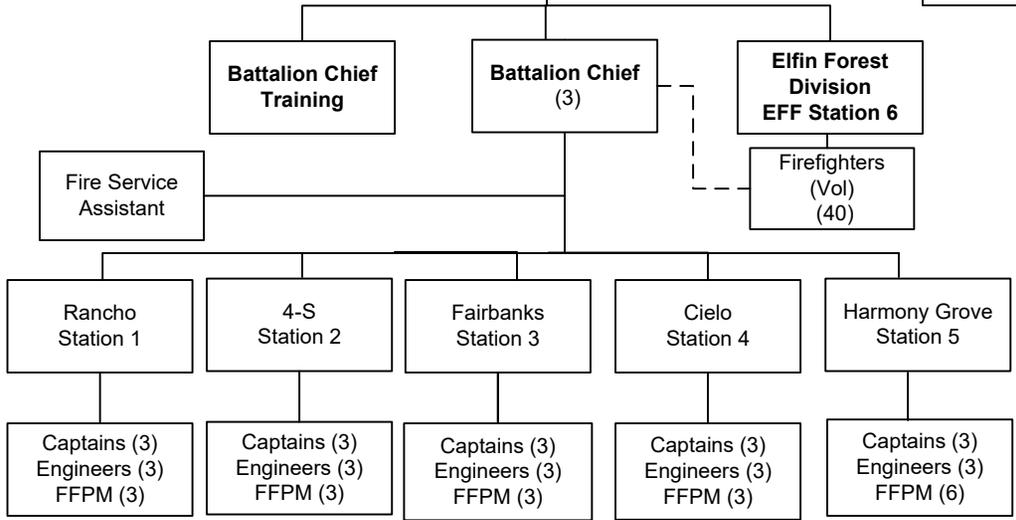


Public Education Coordinator

**Operations Deputy Chief**

IT Tech

**Administrative Manager**



Accounting Specialist

Accounting Technician-Staff Assistant

Office Support Coord (Admin/Training)



## AUTHORIZED PERSONNEL

Positions	FY 16 Authorized	Changes	FY 17
<b><i>Fire Administration</i></b>			
Fire Chief	1	0	1
Deputy Chief	2	-1	1
Fire Marshal	1	0	1
Administrative Manager	1	0	1
Battalion Chief	4	0	4
Acctng Tech-Staff Assistant/Office Support Coordinator (Admin & Prevention)	3	0	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	-1	0
Fire Services Assistant	1	0	1
<b><i>Suppression</i></b>			
Captain	12	+3	15
Engineer/Paramedic	12	+3	15
Firefighter/Paramedic	15	+3	18
Limited Firefighter PM	3	-3	0
<b><i>Elfin Forest Division</i></b>			
Division Chief			
Firefighters (*not to exceed)	0	<u>+2</u>	2
	<u>0</u>	<u>+40 *</u>	<u>40</u>
<b>Total</b>	<b>61</b>	<b>46</b>	<b>107</b>



**FY17 Equipment - DEPRECIATION EXPENSE & ACCUMULATED RESERVES**

Description	Cost	Addition	Date in Service	Depreciation Schedule - Years	Annual Expense	Jun 2016	Jun 2016		June 2017	June 2017
						Accumulated Reserves	Accumulated Reserves	6/30/2017	Accumulated Reserves	Accumulated Reserves
Turnout Washer	52,595.00		6/30/2005	2005	5		52,595.00	12.01		52,595.00
Hydraulic Rescue Tool	22,400.00		6/30/2005	2005	15	1,493.31	17,920.00	12.01	1,493.33	19,413.33
File Server	16,279.35		7/13/2005	2005	3		16,279.35	11.97		16,279.35
Hydraulic Rescue Tool #2	18,360.89		1/1/2008	2008	15	1,224.06	10,404.50	9.50	1,224.06	11,628.56
Thermal Imaging Camera #1	11,201.25		5/1/2009	2009	5		11,201.25	8.17		11,201.25
Thermal Imaging Camera #2	11,201.25		5/1/2009	2009	5		11,201.25	8.17		11,201.25
Copier	19,921.64		11/1/2009	2009	5		19,921.64	7.67		19,921.64
Phone System - Admin	24,495.83		3/31/2011	2011	5		24,495.83	6.25		24,495.83
Office Furnishings - Admin (Rancho Cielo)	101,728.23		3/31/2011	2011	10	10,172.82	53,400.35	6.25	10,172.82	63,573.18
File Server - Fairbanks	11,721.16		3/31/2011	2011	7	1,674.45	8,789.72	6.25	1,674.45	10,464.17
File Server - Admin	41,143.18		3/31/2011	2011	7	5,877.60	30,853.36	6.25	5,877.60	36,730.96
Board Room Dias Furnishings - Admin	21,025.00		4/16/2011	2011	10	2,102.50	10,950.28	6.21	2,102.50	13,052.78
Printer-Scanner-Plotter	18,104.21		2/1/2014	2014	7	2,586.32	7,327.89	3.41	2,586.32	9,914.21
Generator (Towable)	25,206.06		4/1/2014	2014	10	2,520.61	3,780.91	3.25	2,520.61	6,301.52
File Server	10,950.58		7/1/2014	2014	3	3,650.19	4,562.74	3.00	3,650.19	8,212.94
Phone System - Admin	23,060.12		12/1/2014	2014	10	2,306.01	3,651.19	2.58	2,306.01	5,957.20
Thermal Imaging Camera #3	10,119.00		2/1/2015	2015	5	2,023.80	2,867.05	2.41	2,023.80	4,890.85
Hydraulic Rescue Tool #3	32,246.00		6/30/2015	2015	15	2,149.73	2,149.73	2.00	2,149.73	4,299.47
Hydraulic Rescue Tool #4	31,696.92		4/1/2016	2016	15	2,113.13	521.05	1.25	2,113.13	2,634.17
	<u>503,455.67</u>					<u>39,894.53</u>	<u>292,898.84</u>		<u>39,894.54</u>	<u>332,767.66</u>

	292,898.84
Ann Dep - 2017	39,894.54
	332,793.39
Adj Dep - 2017	0.00
Acc Dep - 2017	<u>332,793.40</u>

**FY17 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 2016 Accumulated Reserves</i>	<i>6/30/2017</i>	<i>June 2017 Accumulated Reserves</i>	<i>June 2017 Accumulated Reserves</i>
16936-1/2 El Fuego (Admin)	1,294,645.00		6/30/1992	40	32,366.13	776,787.65	25	32,366.13	809,153.77
Admin Bldg	112,623.07		4/30/2007	26	4,331.66	49,092.07	10.18	4,331.66	53,423.73
16936 El Fuego (Stn)	2,922,332.00		6/30/1999	40	73,058.30	1,241,991.90	18	73,058.30	1,315,050.20
Pavers	44,176.00		10/1/2008	30	1,472.53	11,412.13	8.75	1,472.53	12,884.67
AC Refurbishing/Replacment	200,000.00								-
6424 El Apajo Completed 03/26/2012	\$4,854,088		4/1/2012	40	121,352.20	485,408.80	5.25	121,352.20	606,761.00
16930 Four Gee Road	3,180,000.00		6/30/2003	40	79,500.00	1,033,500.00	14	79,500.00	1,113,000.00
16930 Four Gee Road - Training Tower	1,563,252.00		6/30/2004	40	39,081.30	468,975.60	13	39,081.30	508,056.90
Training Facility Concrete	27,000.00		6/30/2006	38	710.53	8,526.33	11	710.53	9,236.85
16930 Four Gee Road - Storage Facility	190,225.36		6/30/2007	40	4,755.63	42,800.70	10	4,755.63	47,556.34
18040 Calle Ambiente	3,180,000.00		6/30/2005	40	79,500.00	861,250.00	12	79,500.00	940,750.00
Admin Bldg (Rancho Cielo)	<u>1,699,885.47</u>		4/18/2011	40	<u>42,497.14</u>	<u>221,101.54</u>	6.21	<u>42,497.14</u>	<u>263,598.68</u>
	<u>19,268,226.90</u>				<u>478,625.41</u>	<u>5,200,846.72</u>		<u>478,625.41</u>	<u>5,679,472.13</u>
						\$ 4,722,221.31			
						\$ 478,625.41			

Acc Dep - 2016	30-Jun	\$ 5,200,846.72
Ann Dep - 2017		\$ 478,625.41
Adj Dep - 2017		\$ -
Acc Dep - 2017	30-Jun	<u>\$ 5,679,472.13</u>

Asset No	Description	Year	Location	Est Replacement	Actual Cost	Date in Service	Depreciation Schedule	Annual Depreciation	June 30, 2016		June 30, 2017 Accumulated Depreciation	
									Accumulated Depreciation	6/30/2017		
0081	Command	2000	EFF-Chief		-	13-Jul-16					-	
2891	Ambulance	2008	EFF-BLS Ambulance		190,000.00	13-Jul-16					-	
1151	Water Tender	2011	EFF		225,000.00	13-Jul-16					-	
0461	Brush - Type III	2004	EFF		325,000.00	13-Jul-16					-	
0481	Utility - Type 6	2004	EFF		75,000.00	13-Jul-16					-	
0611	Engine - Type I	2006	EFF		425,000.00	13-Jul-16					-	
1283	ATV Trailer	2012	EFF		1,875.00	13-Jul-16					-	
0881	CERT Trailer	2008	EFF		2,500.00	13-Jul-16					-	
0882	CERT Trailer	2004	EFF		-	13-Jul-16					-	
0261	Water Tender	2002		2017/2018	204,528.00	1-Jul-02	15	\$ 13,635.20	\$ 197,710.20	15.00	\$ 6,817.80	204,528.00
0262	Brush - Type III	2002		2016/2017	278,104.00	1-Jul-02	15	\$ 18,540.27	\$ 268,833.61	15.00	\$ 9,270.39	278,104.00
0281	Staff	2002		2012/2013	20,843.00	1-Jul-02	5	\$ 4,168.60	\$ 20,843.00	15.00		20,843.00
0311	Engine - Type I	2004		2014/2015	412,007.00	30-Jun-04	10	\$ 41,200.70	\$ 412,007.00	13.00		412,007.00
0312	Engine - Type I	2004		2015/2016	412,007.00	30-Jun-04	10	\$ 41,200.70	\$ 412,007.00	13.00		412,007.00
0382	Staff	2003		2012/2013	29,640.00	30-Jun-04	5	\$ 5,928.00	\$ 29,640.00	13.00		29,640.00
0384	Staff	2003		2014/2015	32,787.00	30-Jun-04	5	\$ 6,557.40	\$ 32,787.00	13.00		32,787.00
0561	Brush - Type III	2005		2019/2020	287,663.00	30-Jun-05	15	\$ 19,177.53	\$ 220,541.64	12.00	\$ 19,177.53	239,719.17
0681(1081)	Staff - Explorer	2006		2015/2016	8,400.00	24-Aug-11	5	\$ 1,680.00	\$ 8,400.00	5.85		8,400.00
0811	Engine - Type I	2008		2018/2019	483,367.58	1-Apr-08	10	\$ 48,336.76	\$ 398,778.25	9.25	\$ 48,336.76	447,115.01
0881	Command	2008		2018/2019	43,291.22	7-Nov-07	5	\$ 8,658.24	\$ 43,291.22	9.65		43,291.22
0981	Staff	2009		2019/2020	29,842.38	1-Mar-09	5	\$ 5,968.48	\$ 29,842.38	8.34		29,842.38
1181	Staff - Explorer	2011		2020/2021	27,385.48	1-Jun-11	5	\$ 5,477.10	\$ 25,999.44	6.08	\$ 1,386.04	27,385.48
1281	Command - Exp	2012		2018/2019	64,270.30	1-Jul-12	5	\$ 12,854.06	\$ 55,100.33	5.00	\$ 9,169.97	64,270.30
1282	Staff - Ford F150	2012		2019/2020	50,555.58	1-May-12	5	\$ 10,111.12	\$ 50,555.58	5.17	\$ -	50,555.58
1381	Staff - Escape	2013		2019/2020	35,064.29	1-Jun-13	6	\$ 5,844.05	\$ 18,297.74	4.08	\$ 5,844.05	24,141.79
1411	Pumper	2014	RSF2	2025/2026	573,423.77	3-Jul-14	12	\$ 47,785.31	\$ 95,570.63	3.00	\$ 47,785.31	143,355.94
1481	Staff - Explorer	2014		2021/2022	41,654.16	7-Apr-14	6	\$ 6,942.36	\$ 15,620.31	3.23	\$ 6,942.36	22,562.67
1482	Staff - Explorer	2014		2021/2022	44,206.53	7-Apr-14	6	\$ 7,367.76	\$ 16,577.45	3.23	\$ 7,367.76	23,945.20
1581	Staff - Expedition	2015	Fire Chief	2021/2022	45,497.68	1-May-15	6	\$ 7,582.95	\$ 8,838.69	2.17	\$ 7,582.95	16,421.64
1681	Staff - Explorer	2016		2022/2023	33,390.06	1-Mar-16	6	\$ 5,565.01	\$ 1,844.84	1.33	\$ 5,565.01	7,409.85
1611	Engine - Type I	2016		2028/2029	650,000.00	1-Jan-17	12	\$ 54,166.67		0.49	\$ 26,712.33	26,712.33
RESERVE												
9061	Brush - Type III	1990	Reserve - EFF	RESERVE	375,000.00	13-Jul-16						-
0011	Engine - Type I	2000	Reserve - EFF	RESERVE	350,000.00	13-Jul-16						-
0211	Engine - Type I	2002	Reserve - RSF2	RESERVE	430,996.00	1-Jul-02	10		\$ 430,996.50	15.00		430,996.50
0383	Command	2003	Reserve - RSF4	RESERVE	34,881.00	30-Jun-04	5		\$ 34,881.00	13.00		34,881.00
0781	Command	2007	Battalion Chief	RESERVE	64,814.02	31-Dec-06	5		\$ 64,814.02	10.50		64,814.02
9611	Engine - Type I	1996	Reserve - RSF3	RESERVE	\$ 475,000.00	30-Jun-96			\$ 475,000.00	21.00		475,000.00
					<u>\$ 5,538,619.05</u>			<u>\$ 378,748.25</u>	<u>\$ 3,368,777.82</u>		<u>\$ 201,958.26</u>	<u>\$ 3,570,736.08</u>

Accumulated Depreciation 2016 \$ 3,368,777.82  
Annual Depreciation 2017 \$ 201,958.26  
Accumulated Depreciation 2017 \$ 3,570,736.08  
Adjustment \$ (43,291.22)  
REVISED Accumulated Depreciation 2017 \$ 3,527,444.86