

San Bernardino County Fire Protection District 2015-16 Termination Benefits and Capital Replacement Set-Asides

Description	Fund/Dept	Requirements	Sources	Fund Balance		
				Use of / (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Termination Benefits	FTR 106	0	20,000	(20,000)	6,172,466	6,152,466
Capital Replacement:						0
SBCFPD - General	FAR 106	5,927,880	362,552	5,565,328	2,755,487	8,320,815
SBCFPD - Fire Training Tower	CRE 106	473,447	500	472,947	0	472,947
Mountain Regional Service Zone	FMR 600	1,866,377	8,000	1,858,377	0	1,858,377
North Desert Regional Service Zone	FNR 590	2,136,580	10,000	2,126,580	962,236	3,088,816
South Desert Regional Service Zone	FSR 610	525,886	1,000	524,886	0	524,886
Valley Regional Service Zone	FVR 580	3,677,855	14,000	3,663,855	195,412	3,859,267
Hazmat - General	FHR 107	2,167,000	25,000	2,142,000	5,436,931	7,578,931
Hazmat (CUPA Statewide Penalties)	FKE 107	141,624	2,000	139,624	1,989,634	2,129,258
Hazmat (CUPA Admin Penalties)	FKF 107	0	50	(50)	24,608	24,558
Hazmat (Statewide Tank Penalties)	FKT 107	17,100	700	16,400	236,520	252,920
Total Capital Replacement Set-Asides		16,933,749	423,802	16,509,947	11,600,828	28,110,775
Total Term Benefits and Capital Replacement Set-Asides		16,933,749	443,802	16,489,947	17,773,294	34,263,241

TERMINATION BENEFITS AND CAPITAL REPLACEMENT SET-ASIDES

Termination Benefits and Capital Replacement Set-Asides are funded with one-time sources of revenue. The amount set-aside for Termination Benefits provides a funding source to offset costs incurred for employee termination benefits. Capital Replacement Set-Asides are for established specific capital projects or future capital needs, as well as for the purchase of new/replacement vehicles and other equipment.

The \$16.5 million of fund balance budgeted for use in 2015-16 includes \$8.5 million for County Fire's portion of the 800 MHz Project, \$1.7 million for Hazmat's share of County Fire's new Training Facility, and \$1.0 million to help fund County Fire's 2015-16 operational costs. The other \$5.3 million will be used primarily for various capital improvement projects and vehicle/equipment purchases.

The 2015-16 budget includes requirements of (\$341,641) in Termination Benefits Set-Asides for a contribution from County Fire operating funds to replenish this set-aside. Rather than displaying this amount in requirements, the (\$341,641) is reflected in the above table as a reduction in available reserves for Termination Benefits.

