

**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	Beginning Fund Balance
Termination Benefits	FTR 106	0	20,000	(20,000)	6,168,235	6,148,235
Capital Replacement:						0
SBCFPD - General	FAR 106	5,927,880	362,552	5,565,328	1,563,693	7,129,021
SBCFPD - Fire Training Tower	CRE 106	473,091	500	472,591	0	472,591
Mountain Regional Service Zone	FMR 600	1,869,477	8,000	1,861,477	0	1,861,477
North Desert Regional Service Zone	FNR 590	2,136,580	10,000	2,126,580	571,260	2,697,840
South Desert Regional Service Zone	FSR 610	525,257	1,000	524,257	0	524,257
Valley Regional Service Zone	FVR 580	3,677,855	14,000	3,663,855	14,000	3,677,855
Hazmat - General	FHR 107	2,167,000	25,000	2,142,000	5,311,308	7,453,308
Hazmat (CUPA Statewide Penalties)	FKE 107	141,624	2,000	139,624	1,987,001	2,126,625
Hazmat (CUPA Admin Penalties)	FKF 107	0	50	(50)	24,587	24,537
Hazmat (Statewide Tank Penalties)	FKT 107	17,100	700	16,400	236,354	252,754
Total Capital Replacement Set-Asides		16,935,864	423,802	16,512,062	9,708,203	26,220,265
Total Term Benefits and Capital Replacement Set-Asides		16,935,864	443,802	16,492,062	15,876,438	32,368,500

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 (\$341,641) is reflected in the above table as a reduction in available reserves for Termination Benefits.





THIS PAGE LEFT INTENTIONALLY BLANK

