



EL DORADO HILLS FIRE DEPARTMENT
INTEGRITY - SERVICE - EXCELLENCE

INTER-DISTRICT MEMORANDUM

DATE: January 9, 2014
TO: Board of Directors
FROM: Dave Roberts, Fire Chief
SUBJECT: Preliminary Latrobe Fire District Budget (FY 2014-2015)

Attached you will find a Preliminary Budget (FY2014-2015) for the Latrobe Fire Protection District (LFPD).

While it is understood that if any Annexation/Reorganization of the El Dorado Hills Fire-Water Department (EDHFD) and the LFPD would result in a single budget being adopted for both organizations, the potential "Operational" costs to provide services to Latrobe should be identified.

The LFPD Preliminary Budget is based on historical Revenue/Expenditure data from Latrobe and information provided to Latrobe as part of the RFP process.

Revenue:

Revenue is based on the Board of Supervisors' approval of a minimum of 17% Ad-Valorem rate from the current rate of 5%. This increase would be applied to all current and future Tax Rolls.

The 17% rate would provide a Secured Property Tax distribution *increase* of \$254,197.00 in additional revenue based on Latrobe's current Assessed Value.

Salaries & Benefits:

Salaries and Benefits include all costs associated with providing staffing of Station 91 from 0800 -1800, seven days a week. Staffing will consist of two-person minimum (Admin. Captain/Latrobe Supervisor and Firefighter) as identified in the RFP.

As part of the agreement, we would also continue to provide funds for the CSFA Volunteer Firefighter Longevity program for those who *currently* receive or are enrolled in this program.

Service and Supplies:

Service and Supplies include all costs in support of personnel assigned to the Latrobe area. A reduction in expenditures was achieved by reducing or eliminating redundant costs associated with having two separate agencies.

There will be initial one-time costs associated with integrating personnel such as duty-uniforms, safety clothing, etc.

Fixed Assets/Capital Improvements:

Capital Improvement projects (Facilities and Equipment) will need to be identified and prioritized. Currently LFPD has \$97,000.00 in funding that has been designated for this use.

I am not recommending any large Capital expenditures until a list can be identified.

Reserve Funding Accounts:

As of this date, Latrobe currently has a total of \$417,383.00 in Reserve Accounts. This includes the \$97,000.00 designated for Capital Improvements funds in addition to \$320,383.00 in "Undesignated" Reserve Funds.

The Preliminary Budget estimates utilizing \$66,485.33 in Undesignated Reserve Funding.

Administrative Support:

EDHFD will continue to provide the following Administrative functions in support of the LFPD:

- 24/7/365 Fire Chief Coverage
- Training
- Fire Prevention/Inspections
- Administrative Office Staff Support
- Record Keeping
- Accounting and Payroll
- All mandatory State and Federal reporting

An Administrative Fee of 10% of anticipated revenue to offset Administrative costs has become the acceptable industry standard.

For informational purposes the Administrative Fee for Latrobe for (FY) 2014-2015 would be \$47,862.43. While this "Administrative Fee" is not specifically identified in the Latrobe budget it would be absorbed by El Dorado Hills Fire Department as part of the Annexation process.

Latrobe Fire Protection District
Fire District Budget - Fiscal Year 2014-2015

	2014-2015 Fiscal Year	2013-2014 Fiscal Year	Difference	Percent Increase
Salaries & Benefits				
3000 Regular Employees	120,689.01	0.00	120,689.01	0.0%
3001 Extra Help	139,800.00	115,000.00	24,800.00	21.6%
3002 Overtime	15,772.80	0.00	15,772.80	0.0%
3004 Other Compensation	0.00	1,200.00	-1,200.00	-100.0%
3020 Retirement	67,019.32	7,500.00	59,519.32	793.6%
3021 Social Security	7,242.00	5,500.00	1,742.00	31.7%
3022 Medicare	3,723.00	1,320.00	2,403.00	182.0%
3040 Health Insurance	24,091.20	0.00	24,091.20	0.0%
3041 Unemployment Insurance	896.00	700.00	196.00	28.0%
3042 Long-term Disability	240.00	0.00	240.00	0.0%
3060 Workmans' Compensation	27,101.00	12,000.00	15,101.00	125.8%
Salaries & Wages Total:	406,574.33	143,220.00	263,354.33	183.9%

Services & Supplies				
4020 Clothing	7,500.00	4,000.00	3,500.00	87.5%
4040 Telephone Company	2,500.00	2,040.00	460.00	22.5%
4043 Dispatch	1,200.00	1,200.00	0.00	0.0%
4060 In-service Food	300.00	300.00	0.00	0.0%
4080 Household Expense	500.00	0.00	500.00	0.0%
4085 Refuse Disposal	1,300.00	1,300.00	0.00	0.0%
4100 Insurance	8,000.00	11,000.00	-3,000.00	-27.3%
4140 Equipment Maintenance	5,000.00	5,000.00	0.00	0.0%
4141 Office Equipment Maintenance	1,000.00	1,000.00	0.00	0.0%
4142 Radio Maintenance	500.00	500.00	0.00	0.0%
4145 Maintenance Equipment	700.00	700.00	0.00	0.0%
4160 Vehicle Maintenance Service	5,000.00	5,000.00	0.00	0.0%
4161 Vehicle Maintenance Parts	5,000.00	12,000.00	-7,000.00	-58.3%
4162 Vehicle Maintenance Supplies	500.00	500.00	0.00	0.0%
4164 Vehicle Maintenance Tires	1,000.00	1,000.00	0.00	0.0%
4180 Building Maintenance	1,000.00	1,000.00	0.00	0.0%
4201 Medical Supplies	500.00	500.00	0.00	0.0%
4220 Memberships	750.00	0.00	750.00	0.0%
4260 Office Expense	500.00	1,000.00	-500.00	-50.0%
4261 Postage	400.00	400.00	0.00	0.0%
4264 Books/Manuals	500.00	500.00	0.00	0.0%
4265 Law Books	0.00	0.00	0.00	0.0%
4300 Professional Services	3,500.00	29,000.00	-25,500.00	-87.9%
4304 Agency Administration	0.00	3,000.00	-3,000.00	-100.0%
4305 Audit and Accounting	0.00	4,500.00	-4,500.00	-100.0%
4313 Legal Services	0.00	500.00	-500.00	-100.0%
4322 Medical and Sobriety	300.00	300.00	0.00	0.0%
Services & Supplies Sub Total:	47,450.00	86,240.00	-38,790.00	-45.0%

Services & Supplies Continued				
4400 Publications & Legal Notices	250.00	200.00	50.00	25.0%
4440 Rents & Leases	10.00	10.00	0.00	0.0%
4460 Equip: Small Tools	400.00	800.00	-400.00	-50.0%
4463 Equip: Radio	400.00	2,500.00	-2,100.00	-84.0%
4465 Equip: Vehicle	0.00	700.00	-700.00	-100.0%
4500 Special Department Expense	1,200.00	0.00	1,200.00	0.0%
4502 Educational Material	0.00	1,000.00	-1,000.00	-100.0%
4503 Staff Development	2,200.00	300.00	1,900.00	633.3%
4507 Fire Prevention	0.00	5,000.00	-5,000.00	-100.0%
4540 Staff Development	300.00	300.00	0.00	0.0%
4602 Mileage: Employees	250.00	100.00	150.00	150.0%
4606 Fuel Purchases	8,000.00	12,000.00	-4,000.00	-33.3%
4620 Utilities	3,600.00	4,200.00	-600.00	-14.3%
Services & Supplies Total:	64,060.00	113,350.00	-49,290.00	-43.5%

Other Charges				
5060 Principal Payments	0.00	0.00	0.00	0.0%
5100 Interest Payments	0.00	0.00	0.00	0.0%
Other Charges Total:	0.00	0.00	0.00	0.0%

Fixed Assets				
6020 Structures & Improvements	2,000.00	0.00	2,000.00	0.0%
6040 Equipment	2,750.00	0.00	2,750.00	0.0%
Fixed Assets Total:	4,750.00	0.00	4,750.00	0.0%

Budget Totals				
Salaries & Benefits	406,574.33	143,220.00	263,354.33	183.9%
Services & Supplies	64,060.00	113,350.00	-49,290.00	-43.5%
Other Charges	0.00	0.00	0.00	0.0%
Fixed Assets	4,750.00	0.00	4,750.00	0.0%
Sub Total	475,384.33	256,570.00	218,814.33	85.3%

7300 Contingency	0.00	0.00	0.00	0.0%
7400 Reserve	0.00	0.00	0.00	0.0%
Grand Total	475,384.33	256,570.00	218,814.33	85.3%

Latrobe Fire Protection District
Fire District Budget - Fiscal Year 2014-2015
Revenue

Source	2014-2015 Estimated	2013-2014 Budget	Difference	Percent
0350 - From Reserves (Undesignated)	66,485.33	118,570.00	(52,084.67)	-44%
0100 - Property Taxes - Current Secured	360,112.00	105,000.00	255,112.00	243%
0110 - Property Taxes - Current Unsecured	2,236.00	1,800.00	436.00	24%
0120 - Property Taxes - Prior Secured	9,033.00	0.00	9,033.00	0%
0130 - Property Taxes - Prior Unsecured	0.00	0.00	0.00	0%
0140 - Supplemental Property Taxes - Current	0.00	0.00	0.00	0%
0150 - Supplemental Property Taxes - Prior	0.00	0.00	0.00	0%
0175 - Special Tax (633)	35,818.00	30,000.00	5,818.00	19%
0360 - Penalty and Costs	200.00	200.00	0.00	0%
0400 - Interest	300.00	300.00	0.00	0%
0820 - Home Owners Property Tax Relief	1,200.00	0.00	1,200.00	0%
0880 - Other: Strike Team	0.00	500.00	(500.00)	-100%
1403 - Development Fees	0.00	0.00	0.00	0%
1940 - Misc: Revenue	0.00	0.00	0.00	0%
4750 - Sale of Fixed Assets	0.00	0.00	0.00	0%
Total Revenue	475,384.33	256,370.00	219,014.33	85%

Latrobe Fire Protection District
Summary
Fire District Budget - Fiscal Year 2014-2015

Comparison of Revenue to Expenditures	
Revenue	475,384.33
Expenditures	475,384.33
Contingency	0.00
Percent Increase for Salaries	0.00
Salaries & Benefits	406,574.33

Development Fees	
Development Fee Balance June 30, 2013	7,590.00
Development Fee's and Interest Received 2012-2013	441.34
Development Fee's Expenditure 2013-2014	0.00
Development Fee Balance June 30, 2014	8,031.34

Reserve Account 2013-2014	
Reserve Balance June 30, 2013	
Designated Compensated Absences	0.00
Designated Future Capital Replacement	97,000.00
Designated Post Retirement Health Care	0.00
Undesignated Reserve Funding	320,383.00
Total Balance as of June 30, 2013	417,383.00

**Latrobe Fire Protection District
Fire District Budget
Wages & Benefits Details 2014-2015**

3000 Regular Employees Annual Salaries

Admin Captain	120,689.01
3000 Total	120,689.01

3001 Extra Help (Non-Supervisory Staffing)

		Rate	Est. Hours
Latrobe Supervisor	39,000.00	25.00	1,560
Apprentice/Volunteer Coverage	72,800.00	20.00	3,640
Apprentice/Volunteer Overtime	18,000.00	37.50	480
Apprentice FLSA	5,000.00		
Administrative Support	5,000.00	15.00	520
3001 Total	139,800.00		

3002 Overtime

		Hourly Rate	Est. Hours
Sick Leave Coverage	5,257.60	52.5760	100
Vacation Leave Coverage	10,515.20	52.5760	200
Strike Team Coverage	0.00	0.0000	0
3002 Total	15,772.80		

3004 Other Compensation

	Amount
	0.00
3004 Total	0.00

3020 Retirement

	Amount
Public Employees Retirement System	
Tier #1 Retirement (3%@50)	49,662.32
Tier #2 Retirement PEPRA	12,857.00
CSFA Volunteer Ret.	4,500.00
3020 Total	67,019.32

3021 Social Security

	Amount
Social Security	7,242.00
3021 Total	7,242.00

3022 Medicare

	Amount
Medicare	3,723.00
3022 Total	3,723.00

3040 Health Insurance

	Amount
Public Emp. Health Insurance	21,600.00
Dental/Vision	2,400.00
Life Insurance	91.20
3040 Total	24,091.20

3041 Unemployment Insurance		Amount
Unemployment Insurance		896.00
3041 Total		896.00

3042 Long-term Disability		Amount
CSFA Long-term Disability		240.00
3042 Total		240.00

3060 Workman's Compensation		Amount
Annual Contribution		27,101.00
Special Annual Assessment		0.00
3060 Total		27,101.00

Wages & Benefits Total **406,574.33**

**Latrobe Fire Protection District
Fire District Budget
Services & Supplies Details - 2014-2015**

4020 Clothing		Cost/Person	No. of Emp.
Safety Boots	2,500.00	250.00	10
Uniforms	2,500.00	250.00	10
Badges	2,500.00	250.00	10
Replacement	0.00		
4020 Total	7,500.00		

4040 Telephone Company	
AT&T(Pacific Bell)	1,000.00
AT&T(Cellular)	1,500.00
4041 Total	2,500.00

4043 Dispatch Fees	
El Dorado County JPA/ECC	1,200.00
4043 Total	1,200.00

4060 Emergency Operations (Food)	
Prolonged Emergency Events	150.00
Professional Meetings	150.00
4060 Total	300.00

4080 Household Expense	
Station Cleaning Supplies	500.00
4080 Total	500.00

4085 Refuse Disposal	
Waste Management	1,300.00
4085 Total	1,300.00

4100 Insurance	
Liability Insurance	8,000.00
4100 Total	8,000.00

4140 Equipment Maintenance	
Annual Maintenance of Equipment	5,000.00
4140 Total	5,000.00

4141 Office Equipment Maintenance	
Computers	1,000.00
4141 Total	1,000.00

4142 Radio Equipment Maintenance	
Mobile and Portable Radios	500.00
4142 Total	500.00

4145 Fuel Powered Equipment Maintenance	
Parts for Small Tools	700.00
4145 Total	700.00

4160 Vehicle Maintenance Service	
Labor Costs for Vehicle Service	5,000.00
4160 Total	5,000.00

4161 Vehicle Maintenance Parts	
Misc. Maintenance Parts	5,000.00
4161 Total	5,000.00

4162 Vehicle Maintenance Parts	
Misc. Vehicle Supplies (Soap/Wax)	500.00
4162 Total	500.00

4164 Vehicle Maintenance Tires	
Vehicle Tires	1,000.00
4164 Total	1,000.00

4180 Maintenance of Structures	
Station #91	500.00
Station 92	500.00
4180 Total	1,000.00

4201 Medical Supplies	
Jump Kit Supplies	500.00
4201 Total	500.00

4220 Memberships	
El Dorado County	
Fire Chief's Association	0.00
Training Officer's Association	0.00
Fire Prevention Officer's Assoc.	0.00
Training Officers Library	0.00
CSFA Dues	750.00
4220 Total	750.00

4260 Office Expense	
General Supplies	500.00
4260 Total	500.00

4261 Postage	
Stamps/Postage	400.00
4261 Total	400.00

4264 Manuals	
Professional Periodicals	500.00
4264 Total	500.00

4265 Law Books	
Labor Codes	0.00
4265 Total	0.00

4300 Professional Services				
Hepatitis B Vaccinations	1,000.00	Cost/Per. 200.00	No. of Mtg.	Number 5
Staff and New Employee Physical	1,500.00	300.00		5
EMSA Live Scan	1,000.00		100.00	10
Miscellaneous	0.00			
4300 Total	3,500.00			

4304 Administration	
LAFCO Fee's	0.00
4304 Total	0.00

4305 Audit and Accounting	
Annual Fiscal Audit	0.00
4305 Total	0.00

4313 Legal Services	
District Counsel	0.00
4313 Total	0.00

4322 Medical Exams	
DMV Physicals	300.00
4322 Total	300.00

4400 Publications & Legal Notices	
Election Notices	0.00
Budget Hearings	0.00
Miscellaneous	250.00
4400 Total	250.00

4440 Rent & Lease Buildings	
Rent of Buildings	10.00
4440 Total	10.00

4460 Small Tools	
On vehicle tools	0.00
Fire suppression	200.00
Shop/mechanics tools	200.00
4460 Total	400.00

4463 Equip: Telephones	
Chargers/Batteries	400.00
4463 Total	400.00

4465 Equip: Vehicles	
Misc.	0.00
4465 Total	0.00

4500 Special Department Expense	
50 Acre Cap Tax Refund	0.00
CD Parcel Quest	0.00
Elections	0.00
Fire House Maint (computer program)	700.00
Internet Connection	0.00
El Dorado County GIS	0.00
Website Hosting	0.00
Miscellaneous	500.00
4500 Total	1,200.00

4502 Educational Material	
NFPA Books	0.00
4502 Total	0.00

4503 Educational Training			
Training		Cost/Person	No.of Persons
Registration for Classes	0.00	500.00	0
Volunteer Academy	0.00	700.00	0
Volunteer Training	1,000.00		
Board of Directors	0.00		
Lesson Plans	0.00		
Certification Fees			
Target Safety	1,200.00	80.00	15
ICS 200	0.00	5.00	0
CPR	0.00	4.00	0
Paramedic Training	0.00	0.00	0
4503 Total	2,200.00		

4507 Fire Prevention	
Fire Prevention	
Public Education Handouts Misc	0.00
Handbooks & Manuals	
National Fire Codes	0.00
Uniform Building Code (2)	0.00
Uniform Fire Code (3)	0.00
UFC Standards (1)	0.00
Firebase Pre-Incident Planning Drawing	0.00
Barclays Title 19	0.00
Build. Const. For Fire Service	0.00
Miscellaneous	0.00
4507 Total	0.00

4540 Staff Development (Not 1099)	
Staff Training Reimbursement	300.00
4540 Total	300.00

4602 Transportation & Travel	
Mileage for Employees	250.00
4602 Total	250.00

4606 Fuel Purchases	
Fuel	8,000.00
4606 Total	8,000.00

4620 Utilities	
LPG	0.00
Pacific Gas & Electric	3,600.00
El Dorado Irrigation District	0.00
4620 Total	3,600.00

Services & Supplies Total: 64,060.00

**Latrobe Fire Protection District
Fire District Budget
Other Charges - 2014-2015**

5060 Principal Payments	Development Fees	Tax Funds
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5060 Total

0.00

5100 Interest Payments		
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5100 Total

0.00

Latrobe Fire Protection District
Fire District Budget
Fixed Assets Details - 2014-2015

6020 Structures & Improvements	Development Fees	Tax Funds
Misc. Improvements 91		1,000.00
Misc. Improvements 92		1,000.00
6020 Total	0.00	2,000.00

Combined Total
2,000.00

6040 Equipment	Development Fees	Tax Funds	Grant Funds	Quantity	Unit Cost
Radios/Communications					
Hi-Band Pagers		0.00		0	500.00
Vehicle Equipment					
		0.00		0	0.00
Vehicle Maintenance					
Air Compressor Station		0.00		0	1,500.00
Firefighting Equipment					
Large Diameter Valve		0.00		0	1,050.00
Large Diameter Hose Adapters		0.00		0	250.00
Nozzle Shutoff		0.00		0	125.00
HiRise Pack/Hydrant Bag		0.00		0	160.00
Wildland Hose Pack		0.00		0	70.00
1 1/2" Fire Hose Wildland		750.00		5	150.00
1 1/2" Fire Hose Structure		0.00		0	150.00
Air Testers		0.00		0	500.00
GPS & Software		0.00		0	625.00
SCBA Compressor		0.00		0	15,000.00
"Trash" Pump		0.00		0	600.00
Scene Light		0.00		0	1,000.00
Breathing Apparatus					
Spare SCBA Cylinders		0.00		0	500.00
SCBA Mask Talking Devices		0.00		0	0.00
SCBA Retrofit		0.00		0	1,800.00
Station Equipment					
Mattress & Box Spring		0.00		0	500.00
Station Furniture		0.00		0	1,500.00
FEMA Grants					
		0.00		0	0.00
BLM Grant					
Grant Items		0.00		0	0.00
Office Equipment					
Computers		0.00		0	1,500.00
Digital Camera & Accessories		0.00		0	200.00
Fax		0.00		0	350.00
Office Chair		0.00		0	80.00
Phone System		0.00		0	6,000.00
Safety Clothing					
Turnouts		0.00		0	2,000.00
Wild Land Clothing		0.00		0	250.00
Helmets		0.00		0	200.00
Turnout Boots		0.00		0	250.00
Wild Land Helmets		0.00		0	45.00
Miscellaneous Equipment					
		2,000.00		1	2,000.00
6040 Total	0.00	2,750.00	-		2,750.00

Assets Total: 4,750.00
Development Fees Total: 0.00