

Samoa Peninsula Fire District
Fiscal Analysis- Data Sheets

For

Possible LAFCO Reorganization



Provided By:

CEC Inc.

Engineers – Surveyors- Planners – Community Development

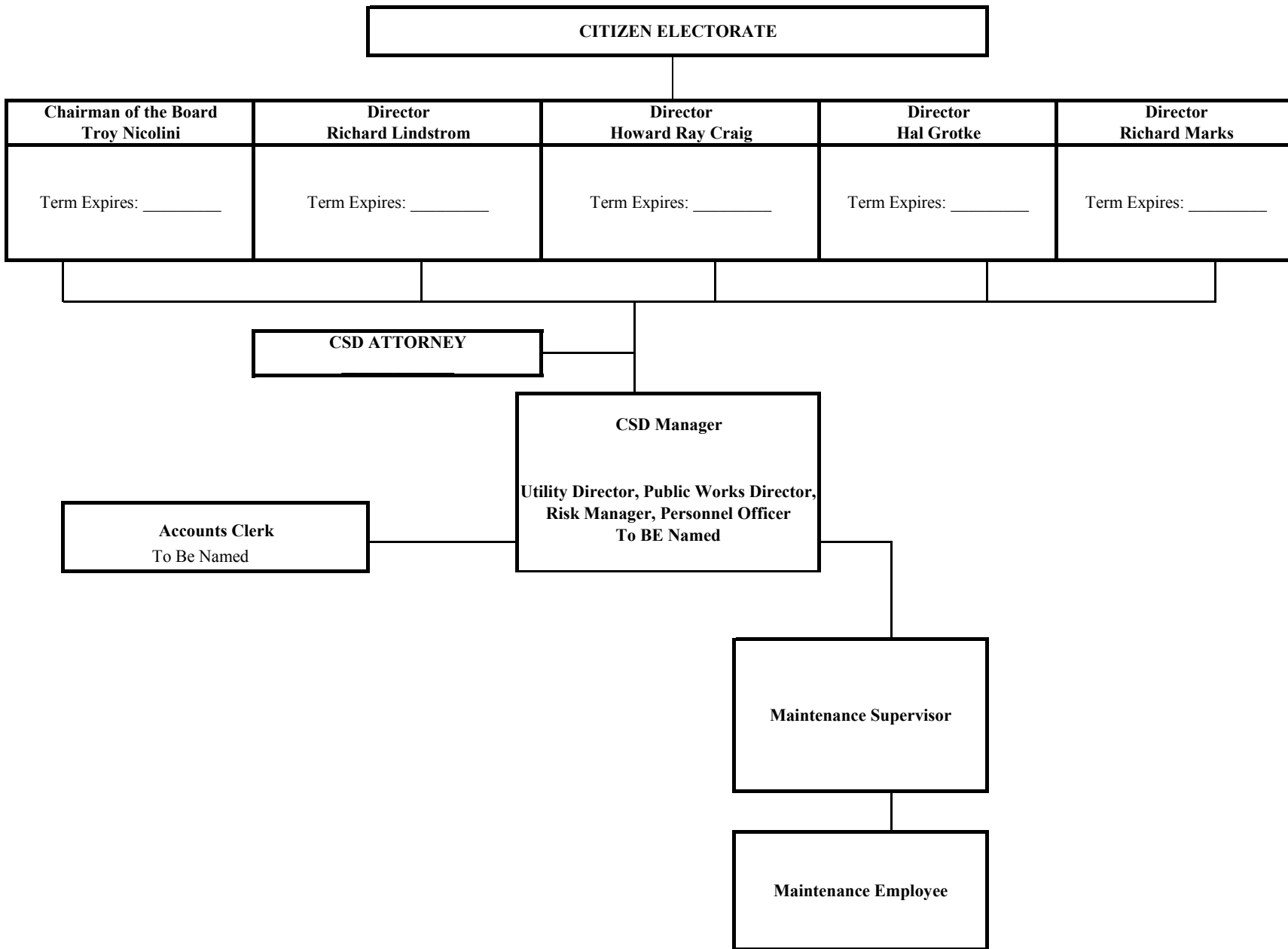
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Samoa Peninsula Fire Protection District

Fiscal Analysis Report Detail



Note: this organization chart represents what the district may look like at or near full buildout.
This is not representative within the first few years of organization and operation.

Samoa Peninsula Fire Protection District

Community Services District Organizational Chart

OVERALL SUMMARY OF FISCAL ANALYSIS

Fund <i>Account or Object #</i>	Description	Expected Revenue	Expected Expenses
GENERAL FUND			
010	Total General Operating Fund	\$ 266,220	286,413
Fire Department			
	Fire Department Operating Fund	\$ 141,524	110,210
	Total Special Funds	\$ 141,524	110,210
ENTERPRISE FUNDS and CAPITAL IMPROVEMENT FUNDS			
Operating Funds			
030	Total Sewer Operating Fund	\$ 250,900	248,755
040	Total Water Operating Fund	\$ 250,700	\$184,066
	Total Operating Funds	\$ 501,600	432,821
Improvement Funds			
105	Total Sewer Improvement Fund	\$ 45,000	33,048
110	Total Water Improvement Fund	\$ 35,000	31,548
	Total Improvement Funds	\$ 80,000	64,596
	Total Operating Funds	\$ 989,344	894,040

Per Residence Cost All Services	Fairhaven/yr	Samoa/yr	Fairhaven/mo	Samoa/mo
General Fund Cost Per Residence - CSD Assessment/Yr		<u>\$ 480</u>		<u>\$ 40</u>
Total Water Operations and Improvement Cost - Per Res/Yr	<u>\$ 348</u>	<u>\$ 420</u>	<u>\$ 29</u>	<u>\$ 35</u>
Total Sewer Operations and Improvement Cost - Per Res/YR	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 50</u>
Total Fire Department	<u>\$ 80</u>	<u>\$ 216</u>	<u>\$ 7</u>	<u>\$ 18</u>
Sutotal of a cost per residence for the CSD	<u>\$ 428</u>	<u>\$ 1,716</u>	<u>\$ 36</u>	<u>\$ 143</u>

Samoa Peninsula Fire Protection District

Community Services District Organizational Chart

Fund Account or Object #	Description	Projected
010 GENERAL FUND		
3110-1000	Secured Property Taxes	65,000
3110-1500	CSD Assessments 414 units @ \$480/yr or \$40/mo Samoa Only	198,720
3120-3000	Licenses and Permits	2,000
3140-2000	Fines	-
3150-1000	Interest Earned (bank interest on all accounts)	500
010	Total General Fund Revenues -- stand alone	266,220
ENTERPRISE FUNDS - OPERATING & CAPITAL IMPROVEMENT		
Sewer Operating		
3170 5000	Service Charges	250,900
		-
030	Total Sewer Operating Fund	250,900
Fire Department		
	FireDept. Assessment All EDUs @ \$18/mo	141,524
		-
	Total Fire Department	141,524
Water Operating		
3180 2000	Service Charges	250,700
		-
040	Total Water Operating Fund	250,700
Sewer Improvement Fund		
3170-5100	Sewer Improvement Fund	45,000
		-
105	Total Sewer Improvement Fund	45,000
Water Improvement Fund		
3180-2020	Water Improvement Fund	35,000
		-
110	Total Water Improvement Fund	35,000
	Total Revenues From All Funds	989,344

Samoa Peninsula Fire Protection District

Community Services District Organizational Chart

Fund <i>Account</i> or Object #	Description	Projected Expenses
SUMMARY EXPENSES		
010-4110	Total General Fund	286,413
010-4120	Total Sewer Operations	248,755
010-4140	Total Sewer Improvement	33,048
010-4150	Total Water Operations	184,066
010-4160	Total Water Improvement	31,548
010-4320	Total Fire	110,210
010	Total Operating Expenses	894,040

Samoa Peninsula Fire Protection District
Community Services District Organizational Chart

Fund Account or Object #	Description	Projected Full Buildout
General Fund Expenses		
Directors (4110):		
1050	Salaries	-
1100-1160	Employee Benefits/Insurance	-
1199	Allocated Costs	-
1200	Supplies	1,500
1210	Miscellaneous	250
1220	Telephone	300
1345	Publishing & Notices	750
1350	School/Training	500
1355	Conferences/Meetings & Travel	2,000
Total Board of Directors		5,300
Administration (4120):		
1000	Salaries	21,460
1199	Allocated Costs	-
1200	Supplies - Office and Admin Only	5,000
1210	Miscellaneous	200
1215	Memberships/Dues	150
1220	Telephone	1,300
1225	Alarm System	300
1230	Office Equipment Repairs/Service Fees	2,000
1250	Electricity	1,500
1280	Equipment Rentals (Copier)	600
1345	Publishing & Notices	350
1350	Training	150
1351	Licenses	300
1355	Conferences/Meetings & Travel	2,000
1406	Collections	-
1470	Contract Work - Engineering Etc...	-
1500	Bad Debt	-
9000	Capital Outlay Office Set Up Incl. Computers	25,000
Total Administration/City Clerk		60,310
CSD Attorney (4140):		
1040	Contract Work	15,000
Total City Attorney		15,000
General Buildings (4150):		
1010	Salaries-Maintenance Workers	15,022
1020	Maintenance	3,000
1100-1160	Employee Benefits/Insurance	-
1199	Allocated Costs	-
1200	Supplies	1,000
1210	Miscellaneous	250
1250	Electricity	1,500
1270	Small Tools	50
1425	Janitorial Service	1,200
9000	Capital Outlay small tools, etc.	10,000
Total General Government Buildings		32,022
Police (4310): Served by the County		
1199	Allocated Costs	-
1200	Supplies	-
1220	Telephone	-
1282	Pager Rental/Cellular Phone	-
1355	Travel/Meetings	-
1400	Professional Services	-
1401	Booking Fees	-
9000	Capital Outlay	-
Total Police		-
Animal Control (4340): Served by the County		
1020	Salaries-Maintenance/Public Works	-
1199	Allocated Costs	-
1423	Animal Control	-
Total Animal Control		-
Shop & Corporate Yard (4360):		
1215	Salaries Maintenance	32,190
1200	Supplies	10,000
1210	Miscellaneous	3,000
1220	Telephone	900
1225	Alarm System	500
1232	Plant and Pump Repairs	-
1235	Vehicle Repairs & Maintenance	5,000
1239	Equipment Repair	3,000
1240	Natural Gas	-
1250	Electricity	1,800
1260	Uniforms/Safety Items	3,000
1270	Tools	2,500
1280	Equipment Rentals	1,500
1282	Cellular Phone	500
1350	Schools/Training	700
1351	Licenses & Physicals	-
1355	Conferences/Meetings and Travel	-
1470	Contract Work	-
9000	Capital Outlay for Vehicle, Equipment and tools	50,000
Total Shop & Corporate Yard		114,590
Engineer (4370):		
1081	Contract Engineering Services	9,000
1199	Allocated Costs	-
1210	Supplies/Miscellaneous	-
Total Engineering		9,000
Street Maintenance (4412):		
1020	Salaries-Maintenance	10,730
1100-1160	Employee Benefits/Insurance	-
1199	Allocated Costs	-
1200	Supplies	2,000
1232	Storm Drain Repairs	1,500
1235	Vehicle Repair & Maintenance	500
1236	Radio Repairs & Maintenance	-
1470	Contract Maintenance - Tree	-
9000	Capital Outlay tools and materials	6,000
Total General Street Maintenance		20,730
Parks (4610):		
1020	Salaries-Maintenance	21,460
1100-1160	Employee Benefits/Insurance	-
1199	Allocated Costs	-
1200	Supplies	1,000
1210	Miscellaneous	500
1235	Vehicle Repair & Maintenance	500
9000	Capital Outlay - Mower, landscape Equip.	6,000
Total Parks		29,460
Sub-Total General Fund Expenses		286,413

Samoa Peninsula Fire Protection District

Community Services District Organizational Chart

Fund Account or Object #	Description	Projected Full Buildout
Sewer Operating Fund - Expenses - Samoa Residents Only		
1020	Salaries-Maintenance	\$ 71,462.51
1021	Stand-By & Overtime Salaries-Maintenance	14,293
1081	Contract Engineering Services	15,000
1200	Supplies	20,000
1204	Laboratory and Chemicals	9,000
1210	Miscellaneous	1,000
1215	Membership dues	700
1220	Telephone	700
1225	Alarm System	500
1232	Plant & Pump Repairs & Maintenance	5,000
1235	Vehicle Expense	4,500
1250	Electricity	5,500
1270	Small Tools	1,500
1280	Equipment Rentals	1,000
1282	Cellular Phone	1,800
1345	Publishing/Notices	750
1350	School/Training	750
1351	Licenses	900
1352	Discharge Permit	3,000
1355	Travel and Meetings	1,500
1406	Collections	1,500
1411	Professional Services Legal/Accounting	2,400
9000	Capital Outlay - Equipment	6,000
9001	Debt Service	80,000
Total Sewer Operating Fund		248,755

Note: Debt service payments will not begin until sometime after year 10 depending on development progress.

Sewer Operating Fund - Revenue - Full Buildout		
	Monthly Service Charges Samoa Only @ \$50/Mo	248,400
	Interest	1,000
	Other	1,500
Total Sewer Operating Fund Revenues		250,900

Samoa Peninsula Fire Protection District

Community Services District Organizational Chart

Fund <i>Account</i> or Object #	Description	Projected First Year
105/4735	Sewer Improvement Fund - Expenses	
1020	Salaries-Administration	
1021	Stand-By & Overtime Salaries-Maintenance	
1081	Contract Engineering Services	9,000
1100-1160	Employee Benefits/Insurance	
1200	Supplies	
1210	Miscellaneous	1,500
1475	Special Projects	10,000
9000	Capital Outlay	5,000
	Reserve Fund Contribution	7,548
SubTotal Sewer Improvement Fund		33,048

Cost/EDU = \$

105/4735	Sewer Improvement Fund - Revenues	
1020	Connection Fees	40,000
1021	Other	5,000
SubTotal Sewer Improvement Fund		45,000

Samoa Peninsula Fire Protection District

Community Services District Organizational Chart

Fund Account or Object #	Description	Actual First FY
Water Operating Fund Expenses - includes Fairhaven Residents		
040/4710		
1020	Salaries-Maintenance	42,920
1021	Overtime Salaries-Maintenance	8,584
1081	Contract Engineering Services	15,000
1200	Supplies	3,500
1205	Chemicals	1,200
1210	Miscellaneous	1,500
1212	Lab Testing	1,500
1215	Memberships/Dues	350
1232	Cost of Wholesale Water From HBMUD	5,661
1235	Vehicle Expense	750
1250	Electricity	3,000
1270	Small Tools	500
1282	Cellular Phone	600
1345	Publishing/Notices	350
1350	Schools/Training	350
1351	Licenses	350
1355	Conferences/Meetings	500
1406	Collections	750
1411	Professional Services Legal/Accounting	1,200
1500	Bad Debt	500
9000	Capital Outlay	20,000
	Debt Service	75,000
Total Water Operating Fund		\$184,066

Water Operating Fund Revenues		
	Monthly Service Charges Samoa \$35/mo	173,880
	Monthly Service Charges Fairhaven \$15/mo	74,820
	Other	2,000
	Total Water Operating Revenues	250,700

Samoa Peninsula Fire Protection District

Community Services District Organizational Chart

Fund Account or Object #	Description	Actual First FY
110/4715	Water Improvement Fund - Expenses	
1020	Salaries-Administration	
1021	Salaries-OT	-
1081	Contract Engineering Services	9,000
1100-1160	Employee Benefits/Insurance	
1345	Legal Notices	
1470	Contract Work	10,000
	Capital Outlay	5,000
1475	Reserve Fund Contribution	7,548
Subtotal Water Improvement Fund		31,548
105/4735	Water Improvement Fund - Revenues	
1020	Connection Fees	30,000
1021	Other	5,000
Total Water Improvement Fund		35,000

Samoa Peninsula Fire Protection District

Community Services District Organizational Chart

Fire District Budget
Estimated Based on 2014 Budget Data

Proposed

2014/15

Expense

Current Expenses		
5050 Clothing		250.00
5060 Communications		1800.00
5080 Food		400.00
5090 Household Expense		300.00
5100 Commercial Liability Insurance		2300.00
5120 Equipment Maintenance		5000.00
5122 Fuel (8671 & Equipment Fuel)		2000.00
5130 Structure Maintenance		1000.00
5140 Medical Supplies		1000.00
5160 Misc Expenses		1000.00
5170 Office Expense		5000.00
5180 Professional Services		1000.00
5210 Rents Leases & Structures		3600.00
5220 Small Tools & Instruments		100.00
5230 Special District Expense		3000.00
5232 Special Expense-Fire Equipment		5000.00
5233 Special Expense-Prevention Div		300.00
5234 Special Expense Training		160.00
5235 Rentals (Training- Medical)		500.00
5250 Transportation & Travel		1000.00
5260 Utilities		4000.00
Subtotal Current Fire Dept.		38710.00

Prior Obligations Exist. Res.		
5030-Retirement Benefits		67000.00
5035 Workers Compensation		4500.00

Subtotal Previous Obligations **71500.00**

Total Expenses - w/ Fairhaven Retirement Obligation **110210.00**

Total Expenses - w/o Fairhaven Retirement Obligation 38710.00

Revenues

Property Taxes - Current Year		2900
Property Assessments		106624
Other Revenue		18000
Interest Income		1000
Rents and Concessions		13000
Total Revenue		141524.00

Samoa Peninsula Fire Protection District

Community Services District Organizational Chart

Salary Budget Data

Full BuildOut

Position	Annual Gross Salary	Social Security 6.20%	Medicare 1.45%	Worker's	Health Ins. Amount 15.00%	Dental Insurance 3.00%	Vision Insurance 3.00%	Employer Retirement 8.500%	Total Benefits	Total Salaries & Benefits
				Comp 3.00%						

Estimated Salary Data

General Manager	\$ 48,123.18	\$ 2,983.64	\$ 697.79	\$1,444	\$ 7,218.48	\$ 1,443.70	\$ 1,443.70	\$ 4,090.47	\$ 19,321.46	\$ 67,444.64
Office Manager/Clerk	\$ 35,000.00	\$ 2,170.00	\$ 507.50	\$1,050	\$ 5,250.00	\$ 1,050.00	\$ 1,050.00	\$ 2,975.00	\$ 14,052.50	\$ 49,052.50
Field Crew Staff	\$ 35,000.00	\$ 2,170.00	\$ 507.50	\$1,050	\$ 5,250.00	\$ 1,050.00	\$ 1,050.00	\$ 2,975.00	\$ 14,052.50	\$ 49,052.50
Field Crew Staff	\$ 35,000.00	\$ 2,170.00	\$ 507.50	\$1,050	\$ 5,250.00	\$ 1,050.00	\$ 1,050.00	\$ 2,975.00	\$ 14,052.50	\$ 49,052.50
Fire Dept.	\$ 30,000.00	\$ 1,860.00	\$ 435.00	\$900	\$ 4,500.00	\$ 900.00	\$ 900.00	\$ 69,550.00	\$ 79,045.00	\$ -
Board Members	\$ 18,000.00									\$ 18,000.00
Total Department Salaries	\$ 153,123.18	\$ 11,353.64	\$ 2,655.29	\$5,494	\$ 27,468.48	\$ 5,493.70	\$ 5,493.70	\$ 82,565.47	\$ 140,523.96	\$ 214,602.14