

**Charts Prepared by LAFCO Staff for:  
Retirement Costs, Revised Financial  
Impact Analysis and Appropriation Limit  
Calculation for Service Zone PM-1**

**Attachment 5**

**CREST FOREST - EMPLOYER CONTRIBUTION**

FISCAL YEAR	TRANSFER PAYMENT	SAFETY SAL & BEN	50%	County Safety: Employer Contribution Rate			County Safety: Employer Contribution Cost			Total Paid to SBCERA
			SAL & BEN	NORMAL COST	UAAL	TOTAL	NORMAL COST	UAAL	TOTAL	
2013				19.24%	17.15%	36.39%				
2014	\$ 410,437	\$ 2,073,192	\$ 1,036,596	19.73%	20.26%	39.99%	\$ 204,520	\$ 210,014	\$ 414,535	\$ 824,972
2015	426,854	2,125,022	1,062,511	19.88%	23.27%	43.15%	211,227	247,246	458,473	885,327
2016	443,928	2,178,147	1,089,074	22.06%	27.03%	49.09%	240,250	294,377	534,626	978,554
2017	461,685	2,232,601	1,116,301	22.06%	27.03%	49.09%	246,256	301,736	547,992	1,009,677
2018	480,152	2,288,416	1,144,208	22.06%	27.03%	49.09%	252,412	309,279	561,692	1,041,844
2019	499,358	2,345,626	1,172,813	22.06%	27.03%	49.09%	258,723	317,011	575,734	1,075,092
2020	519,332	2,404,267	1,202,134	22.06%	27.03%	49.09%	265,191	324,937	590,127	1,109,459
2021	540,105	2,464,374	1,232,187	22.06%	27.03%	49.09%	271,820	333,060	604,881	1,144,986
2022	561,709	2,525,983	1,262,992	22.06%	27.03%	49.09%	278,616	341,387	620,003	1,181,712
2023	584,177	2,589,133	1,294,566	22.06%	27.03%	49.09%	285,581	349,921	635,503	1,219,680
2024	607,544	2,653,861	1,326,931	22.06%	27.03%	49.09%	292,721	358,669	651,390	1,258,934
2025	631,846	2,720,208	1,360,104	22.06%	27.03%	49.09%	300,039	367,636	667,675	1,299,521
2026	657,120	2,720,208	1,360,104	22.06%	27.03%	49.09%	300,039	367,636	667,675	1,324,795
2027	683,405	2,720,208	1,360,104	22.06%	27.03%	49.09%	300,039	367,636	667,675	1,351,080
2028	710,741	2,720,208	1,360,104	22.06%	27.03%	49.09%	300,039	367,636	667,675	1,378,416
2029	739,171	2,720,208	1,360,104	22.06%	27.03%	49.09%	300,039	367,636	667,675	1,406,846
2030	768,738	2,720,208	1,360,104	22.06%	27.03%	49.09%	300,039	367,636	667,675	1,436,413
2031	799,488	2,720,208	1,360,104	22.06%	27.03%	49.09%	300,039	367,636	667,675	1,467,163
2032	831,468	2,720,208	1,360,104	22.06%	27.03%	49.09%	300,039	367,636	667,675	1,499,143
2033	864,727	2,720,208	1,360,104	22.06%	27.03%	49.09%	300,039	367,636	667,675	1,532,402
<b>TOTAL</b>	<b>\$ 12,221,985</b>		<b>\$ 25,181,245</b>				<b>\$ 5,507,667</b>	<b>\$ 6,696,363</b>	<b>\$ 12,204,030</b>	<b>\$ 24,426,015</b>
<b>Transfer Payment (\$12,221,985) plus UAAL Employer Contribution (\$6,696,363) equals</b>						<b>\$ 18,918,348</b>				
2017	retirement rate holds steady due to lack of projection data									
2026	salary & benefits holds steady due to 11 steps being obtained									

	2014 SBCFPD Position Staffing & 2015 Proposed Staffing	2014 SBCFPD Current contract Costs and Crest Forest Admin	2015 SBCFPD Proposed Staffing	2016 SBCFPD Proposed Staffing	2017 SBCFPD Proposed Staffing	2018 SBCFPD Proposed Staffing	2019 SBCFPD Proposed Staffing	2020 SBCFPD Proposed Staffing
<b>Crest Forest Five-Year Financial Analysis</b>								
<b>Staffing</b>								
<b>Station 25 - ME/MT &amp; MA</b>								
Captain	3	\$ 549,702.00	\$ 563,444.55	\$ 577,530.66	\$ 591,968.93	\$ 606,768.15	\$ 621,937.36	\$ 637,485.79
Engineer	3	\$ 486,894.00	\$ 499,066.35	\$ 511,543.01	\$ 524,331.58	\$ 537,439.87	\$ 550,875.87	\$ 564,647.77
Limited Term/EMT (LT)	3	\$ 128,130.00	\$ 128,130.00	\$ 128,130.00	\$ 128,130.00	\$ 128,130.00	\$ 128,130.00	\$ 128,130.00
Limited Term/Paramedic's (LT)	3	\$ 142,788.00	\$ 142,788.00	\$ 142,788.00	\$ 142,788.00	\$ 142,788.00	\$ 142,788.00	\$ 142,788.00
Chief Officer Differential (2 yr benefit for Crest Forest Fire Chief downgraded to Capt)		\$ 23,000.00						
Administrative Secretary	1	\$ 63,872.00	\$ 65,468.80	\$ 67,105.52	\$ 68,783.16	\$ 70,502.74	\$ 72,265.31	\$ 74,071.94
PCFs	varies	\$ 11,812.00	\$ 5,000.00	\$ 5,125.00	\$ 5,253.13	\$ 5,384.45	\$ 5,519.06	\$ 5,657.04
<b>Station 26 - ME26 &amp; MA26</b>								
Captain	3	\$ 549,702.00	\$ 563,444.55	\$ 577,530.66	\$ 591,968.93	\$ 606,768.15	\$ 621,937.36	\$ 637,485.79
Engineer	3	\$ 486,894.00	\$ 499,066.35	\$ 511,543.01	\$ 524,331.58	\$ 537,439.87	\$ 550,875.87	\$ 564,647.77
FF/PM	FMZ*							
Limited Term/EMT's (LT)	FMZ*							
Total Count of Employees	19							
<b>Total Salary and Benefits</b>		<b>\$ 2,442,794.00</b>	<b>\$ 2,466,408.60</b>	<b>\$ 2,521,295.87</b>	<b>\$ 2,577,555.32</b>	<b>\$ 2,635,221.24</b>	<b>\$ 2,694,328.83</b>	<b>\$ 2,754,914.10</b>
<b>Services and Supplies</b>								
Services and Supplies - (2000-2099)		\$ 748,697.00	\$ 614,915.00	\$ 627,213.30	\$ 639,757.57	\$ 652,552.72	\$ 665,603.77	\$ 678,915.85
Data Processing and Travel (appr 241 and 294)		\$ 2,980.00	\$ 3,039.60	\$ 3,100.39	\$ 3,162.40	\$ 3,225.65	\$ 3,290.16	\$ 3,355.96
SBCERA Obligation - (3015)		\$ 426,855.00	\$ 443,928.66	\$ 461,685.81	\$ 480,153.24	\$ 499,359.37	\$ 519,333.74	\$ 540,107.09
Debt Service Interest (3330)		\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Lease Payment - COPs (4000-4095)		\$ 185,590.00	\$ 182,717.40	\$ 184,437.50	\$ 190,885.00	\$ 191,624.90	\$ 192,165.10	\$ 197,338.10
Transfers - (5000-5030)		\$ 255,738.00	\$ 333,190.00	\$ 341,519.75	\$ 350,057.74	\$ 358,809.19	\$ 367,779.42	\$ 376,973.90
Admin Overhead Costs from Crest Forest to County Fire		\$ 228,886.00						
<b>Total Contract Appropriations</b>		<b>\$ 4,299,040.00</b>	<b>\$ 4,051,699.26</b>	<b>\$ 4,146,752.62</b>	<b>\$ 4,249,071.27</b>	<b>\$ 4,348,293.07</b>	<b>\$ 4,450,001.02</b>	<b>\$ 4,559,105.00</b>
<b>Crest Forest Independent District Operation Expenditures</b>		<b>\$ 231,091.00</b>						
<b>TOTAL DISTRICT EXPENDITURES</b>		<b>\$ 4,530,131.00</b>						
<b>Revenues</b>								
<b>Taxes</b>			<b>1%</b>	<b>1.50%</b>	<b>2.00%</b>	<b>2.000%</b>	<b>2.000%</b>	<b>2.00%</b>
Prop Taxes - Curr Sec Debt Svc - (8015)		\$ 3,025,000.00	\$ 3,055,250.00	\$ 3,101,078.75	\$ 3,163,100.33	\$ 3,226,362.33	\$ 3,290,889.58	\$ 3,356,707.37
Prop Taxes Cur Unsec 1% Gen Tax - (8025)		\$ 134,000.00	\$ 135,340.00	\$ 137,370.10	\$ 139,430.65	\$ 142,254.12	\$ 145,134.77	\$ 148,763.14
Prop Tax Cur Unitary 1% Levy - (8035)		\$ 120,000.00	\$ 121,200.00	\$ 123,018.00	\$ 124,863.27	\$ 127,391.75	\$ 129,971.43	\$ 133,220.72
Prop Tax Pri Sec 1% Gen Tax Lvy - (8115)		\$ 50,000.00	\$ 50,500.00	\$ 51,257.50	\$ 52,026.36	\$ 53,079.90	\$ 54,154.76	\$ 55,508.63
Prop Tax Pri Unsec 1% Gen Tax - (8125)		\$ 5,000.00	\$ 5,050.00	\$ 5,125.75	\$ 5,202.64	\$ 5,307.99	\$ 5,415.48	\$ 5,550.86
Int & Pen Delinquent Taxes - (8145)		\$ 56,000.00	\$ 56,560.00	\$ 57,408.40	\$ 58,269.53	\$ 59,449.48	\$ 60,653.34	\$ 62,169.67
Special Assmt Pr. - (8155)		\$ 35,000.00	\$ 35,350.00	\$ 35,880.25	\$ 36,418.45	\$ 37,155.93	\$ 37,908.33	\$ 38,856.04
Special Assmt - (8160)		\$ 446,000.00	\$ 400,000.00	\$ 406,000.00	\$ 412,090.00	\$ 420,434.82	\$ 428,948.63	\$ 439,672.34
Supp Roll Current - (8230)		\$ 15,000.00	\$ 15,150.00	\$ 15,377.25	\$ 15,607.91	\$ 15,923.97	\$ 16,246.43	\$ 16,652.59
Supp Roll Prior - (8235)		\$ 12,000.00	\$ 12,120.00	\$ 12,301.80	\$ 12,486.33	\$ 12,739.18	\$ 12,997.14	\$ 13,322.07
<b>Other Revenue</b>								
Interest Earned - (8500)		\$ 3,000.00	\$ 2,000.00	\$ 2,030.00	\$ 2,060.45	\$ 2,102.17	\$ 2,144.74	\$ 2,198.36
Gen Tax Levy Homeowner Exm - (8800)		\$ 42,000.00	\$ 42,420.00	\$ 43,056.30	\$ 43,702.14	\$ 44,587.11	\$ 45,490.00	\$ 46,627.25
Ambulance Service Fees - (9470)		\$ 250,000.00	\$ 252,500.00	\$ 256,287.50	\$ 260,131.81	\$ 265,399.48	\$ 270,773.82	\$ 277,543.17
Other Revenue - (9970) Verizon Cell Tower Lease		\$ 26,160.00	\$ 23,400.00	\$ 23,400.00	\$ 23,400.00	\$ 23,400.00	\$ 23,400.00	\$ 23,400.00
Operating Transfers IN from Crest Forest Fire Reserve Funds - 9975 (one time only)		\$ 310,971.00						
<b>Total Revenues</b>		<b>\$ 4,530,131.00</b>	<b>\$ 4,206,840.00</b>	<b>\$ 4,269,591.60</b>	<b>\$ 4,348,789.87</b>	<b>\$ 4,435,588.24</b>	<b>\$ 4,524,128.46</b>	<b>\$ 4,620,192.22</b>
<b>Total Revenues less Appropriations</b>		<b>\$ -</b>	<b>\$ 155,140.74</b>	<b>\$ 122,838.98</b>	<b>\$ 99,718.60</b>	<b>\$ 87,295.17</b>	<b>\$ 74,127.44</b>	<b>\$ 61,087.22</b>

\*FMZ shared resource, stationed at FS26

Note: S&B 14-16 MOU

Note: Step increase is based on 2.5% increase per year and Svc/Supplies are based on 2% increase per year

Note: 1%, 1.5%, 2.025%, and 2.5% projected revenue increase

Note: "Other Revenue" (9970) is income from the Verizon Cell Tower located at FS25

Note: Transfers (5000-5030) represents share of DC, BCs and office staff (these cost shares will remain the same when annexed); as well as share of training expenses, SCBA program and safety gear pool program

Note: Captains and Engineers salaries represent current average of wages earned from actual employees stationed at Crest Forest fire stations at time of budgeting for FY 14/15

Note: PCF added (FY 14/15 budget of \$11,812 with estimated \$5k spent)

Note: Chief Officer Differential of \$23k is a 2 year agreement within the contract to pay the outgoing Fire Chief for Crest Forest going to County Fire Capt a lost wage differential

Note: Admin Overhead costs go away with annexation

Note: Operating Transfers In (9975) represents all Crest Forest Reserve funds being depleted and transferred in to MCG to help pay for the contract and other extraneous costs that the district incurred

Note: Variance from 2014 Contract svcs/supplies to 2015 is that training costs of \$56,330 will not be a cost anymore under annexation and other costs totaling \$77,452 are moved to the 5000 series for 2015

Note: Special Assmt - (8160) represents PM-A and PM-1 in 2014 contract and only PM-A in 2015 and subsequent years under annexation due to PM-1 funds having to be transferred to existing Zone PM-1

**LAFCO 3185 & 3186**  
**Crest Forest Fire Protection District**  
**Appropriations Limits**

Year	Prior Year Appropriations Limit	CA per Capita Personal Income		Change in Population		Calculation Factor	Appropriations Subject to Limit
6/30/1992							\$ 750,000
6/30/1993	\$ 750,000	-0.64%	0.9936	1.26%	1.0126	1.0061	\$ 754,590
6/30/1994	\$ 754,590	2.72%	1.0272	1.68%	1.0168	1.0445	\$ 788,137
6/30/1995	\$ 788,137	0.71%	1.0071	1.22%	1.0122	1.0194	\$ 803,416
6/30/1996	\$ 803,416	4.72%	1.0472	0.56%	1.0056	1.0531	\$ 846,049
6/30/1997	\$ 846,049	4.67%	1.0467	1.81%	1.0181	1.0656	\$ 901,588
6/30/1998	\$ 901,588	4.67%	1.0467	2.40%	1.0240	1.0718	\$ 966,341
6/30/1999	\$ 966,341	4.15%	1.0415	1.49%	1.0149	1.0570	\$ 1,021,440
6/30/2000	\$ 1,021,440	4.53%	1.0453	0.48%	1.0048	1.0503	\$ 1,072,836
6/30/2001	\$ 1,072,836	4.91%	1.0491	1.65%	1.0165	1.0664	\$ 1,144,083
6/30/2002	\$ 1,144,083	7.82%	1.0782	1.39%	1.0139	1.0932	\$ 1,250,697
6/30/2003	\$ 1,250,697	-1.27%	0.9873	1.65%	1.0165	1.0036	\$ 1,255,188
6/30/2004	\$ 1,255,188	2.31%	1.0231	1.69%	1.0169	1.0404	\$ 1,305,886
6/30/2005	\$ 1,305,886	3.28%	1.0328	1.30%	1.0130	1.0462	\$ 1,366,252
6/30/2006	\$ 1,366,252	5.26%	1.0526	0.97%	1.0097	1.0628	\$ 1,452,067
6/30/2007	\$ 1,452,067	3.96%	1.0396	-4.27%	0.9573	0.9952	\$ 1,445,110
6/30/2008	\$ 1,445,110	4.42%	1.0442	0.68%	1.0068	1.0513	\$ 1,519,245
6/30/2009	\$ 1,519,245	4.29%	1.0429	0.70%	1.0070	1.0502	\$ 1,595,512
6/30/2010	\$ 1,595,512	0.62%	1.0062	0.65%	1.0065	1.0127	\$ 1,615,839
6/30/2011	\$ 1,615,839	-2.54%	0.9746	0.87%	1.0087	0.9831	\$ 1,588,497
6/30/2012	\$ 1,588,497	2.51%	1.0251	0.79%	1.0079	1.0332	\$ 1,641,232
6/30/2013	\$ 1,641,232	3.77%	1.0377	0.65%	1.0065	1.0444	\$ 1,714,177
6/30/2014	\$ 1,714,177	5.12%	1.0512	0.69%	1.0069	1.0585	\$ 1,814,376

**Footnotes:**

- 1) The formation election of PM-A included an appropriation limit with a base of \$750,000
- 2) Annual Percent Change in Population and Price Factor data retrieved from the Department of Finance