

SPECIAL MEETING OF THE BOARD OF DIRECTORS
Groveland Community Services District

AGENDA
April 27, 2016
10:00 a.m.

Groveland Community Services District
18966 Ferretti Rd
Groveland, CA 95321

Call to Order

Pledge of Allegiance

Roll Call of Board Members

Robert Swan, President
Bruce Carter, Vice President
John Armstrong, Director
Scott Wemmer, Director
Steve Perreira, Director

1. Agenda Approval

Action Items to be Considered by the Board of Directors

2. Consent Calendar

- A. Approve Minutes from January 13, 2016 Special Meeting
- B. Waive Reading of Ordinances and Resolutions Except by Title

3. Consider for Approval Resolution 2-16, A Resolution of the Board of Directors of the Groveland Community Services District Adopting the Labor Compliance Program for the Lift Station 16 Improvement Project (Staff)

Information Item

4. Discuss FY 2016-17 District Wide Draft Budgets (Staff)

5. Adjournment

ALL AGENDA MATERIAL MAY BE INSPECTED IN THE GROVELAND COMMUNITY SERVICES DISTRICT OFFICE AT 18966 FERRETTI ROAD, GROVELAND, CALIFORNIA

Summary of Guidelines for Public Comments at District Board Meetings
(Excerpt from Exhibit B of Policy Manual for the Board of Directors)

1. Persons wishing to speak on any Agenda Item are asked to complete a Speaker Request Card and give it to the Board Secretary prior to the meeting.
2. The Presiding Officer will:
 - Announce the Agenda Item
 - Staff will provide a report and any associated recommended actions to be considered by the Board of Directors.
 - Members of the public will be identified by the Presiding Officer and asked to present their comments and submittals
 - The Presiding Officer will close the hearing and bring the issue back to the Directors for discussion and possible action.
3. Oral comments will typically be limited to 3 minutes and must be relevant to the Agenda Item.

California Elections Code Section 18340 states: Every person who, by threats, intimidations, or unlawful violence, willfully hinders or prevents electors from assembling in public meetings for the consideration of public questions is guilty of a misdemeanor.

California Penal Code Section 403 states: Every person who, without authority of law, willfully disrupts or breaks up any assembly or meeting that is not unlawful in its character...is guilty of a misdemeanor.

As presiding officer, the President of the Board has the authority to preserve order at all Board of Director meetings, to remove or cause the removal of any person from any such meeting for disorderly conduct, or for making personal, impertinent, or slanderous remarks, using profanity, or becoming boisterous, threatening or personally abusive while addressing said Board, and to enforce the rules of the Board.
(Sec. 6 Policy Manual for the Board of Directors)

Any person who has any questions concerning this agenda may contact the District Secretary.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District at 209-962-7161. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. (28FR35.102-35.104 ADA Title 11)

**SPECIAL MEETING OF THE BOARD OF DIRECTORS
GROVELAND COMMUNITY SERVICES DISTRICT
GROVELAND, CALIFORNIA
January 13, 2016
6:00 p.m.**

The Board of Directors of Groveland Community Services District met in special session on the above mentioned date with Directors Bob Swan, President, Bruce Carter, Vice President, Scott Wemmer, and Steve Perreira being present. Also present General Manager Jon Sterling and Office Manager/Board Secretary Jennifer Flores.

Director Swan called the meeting to order at 6:05pm.

Director Armstrong was absent.

Agenda Approval

Motion

Director Carter moved, seconded by Director Wemmer, and the motion passed to approve the agenda as written.

Ayes: Directors Swan, Carter, Wemmer, and Perreira

Absent: Director Armstrong

Action Items to be Considered by the Board of Directors

Public Hearing: Consider for Adoption the Proposed Water Rates to be Implemented Beginning April 2016

- A. Staff Presentation on Proposed Water Rates
- B. Rate Proposal-Overview

General Manager Jon Sterling made a presentation to the Board and the public regarding the proposed water rate increase.

- C. Open Public Hearing

Members of the public asked questions of Mr. Sterling regarding certain specifics of the water rate increase. Members of the public expressed concerns regarding the proposed water rate increase. Some of the concerns that were raised included what the rate increase would be used for, concern for individuals on fixed incomes, and issues with the way the rate study was structured.

- D. Final Request for Written Objections

Director Swan requested that all final written objections be submitted to the Board Secretary for tally.

- E. Close Public Hearing

Director Swan closed the public hearing.

F. Tally Objections Received

Director Swan asked Board Secretary Jennifer Flores to report the total number of written objections received. Ms. Flores stated that a total of 179 written objections to the rate increase had been received.

G. Board Action-Vote

Director Perreira read a statement objecting to the water rate increase.

Motion

Director Wemmer moved, seconded by Director Swan, and the motion passed to adopt the new proposed water rates.

Director Perreira requested an amendment be made to the motion to "...extend the rate study period for ninety days...until we fix the problems identified." The amendment was not accepted.

Vote

Ayes: Directors Carter, Wemmer, and Swan

Noe: Director Perreira

Absent: Director Armstrong

Director Comments

Director Carter stated that he appreciated all the members of the public turning out and expressing their views and opinions, but that he was confident with the way the rate study was conducted and structured. He further stated that the rate increase was necessary for the District to address its capital improvement replacement needs.

Director Wemmer also thanked the members of the public for coming to the public hearing and further reiterated Director Carter's comments.

Director Swan also thanked the members of the public for the input regarding the proposed water rates.

Director Perreira stated that the rate study is "riddled with problems."

Adjournment

Director Swan moved, seconded by Director Carter, and the motion passed to adjourn the meeting at pm 8:23pm.

Ayes: Directors Swan, Carter, Wemmer, and Perreira

Absent: Director Armstrong

APPROVED:

ATTEST:

Robert Swan, President

Jennifer Flores, Board Secretary



Neumiller & Beardslee

ATTORNEYS AND COUNSELORS • EST. 1901

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NEUMILLER.COM

Board of Directors
c/o Mr. Jon Sterling
General Manager
Groveland Community Services District
P.O. Box 350
Groveland, CA 95321-0350

Re: Review of Water Rate Analysis Dated October 2015

Dear Board of Directors:

You have asked that I provide this letter regarding the District's Water Rate Analysis October 2015 ("Analysis"), confirming my review of the Analysis and my communication with the General Manager upon the completion of my review.

This will confirm that I reviewed the Analysis prior to its adoption by the Board and informed the General Manager that I found that it met the requirements of California Constitution Article XIID Section 6(a)(1), more commonly known as Proposition 218.

It is my understanding that a purpose of this letter is so that it can be made available to the public and would thus not be subject to the attorney-client privilege.

Very truly yours,

NEUMILLER & BEARDSLEE

By: 

DANIEL J. SCHROEDER

Attorney at Law

DJS/ect

AGENDA SUBMITTAL

To: GCSD Board of Directors

From: GCSD Staff

Date: April 27, 2016

Subject: Consider for Approval Resolution 2-16, A Resolution of the Board of Directors of the Groveland Community Services District Adopting the Labor Compliance Program for the Lift Station 16 Improvement Project

Summary :

At the March 14 2016 regular meeting of the Board of Directors Kurey and Associates were selected to perform the required Labor Compliance services to meet conditions of the funding grant. As a further compliance with the conditions of the funding grant a resolution must be adopted by the Board and sent to the Department of Water Resources and the Division of Industrial Relations stating the Districts intent to comply with Section 1771.5 of the Labor Code.

Attachment:

1. Resolution 2-16

Recommended Action

Approve resolution 2-16 Adopting the Labor Compliance Program for the Lift Station 16 Improvements Project

RESOLUTION NO. 2-16

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT ADOPTING THE LABOR COMPLIANCE PROGRAM FOR THE LIFT STATION 16 IMPROVEMENTS PROJECT

WHEREAS, on March 14 2016, the Board of Directors approved the hiring of the labor compliance specialist to comply with the conditions of the Regional Water Management Program (IRWMP) for the Lift Station 16 Improvements Project; and

WHEREAS, the grant administration guide requires the District to comply with all applicable California Labor Code requirements, including Section 1771.5 of the Labor Code; and

WHEREAS, the Groveland Community Service District must, independently or through a third party, adopt and enforce a Department of Industrial Relations-certified Labor Compliance Program; and

WHEREAS, the Groveland Community Service District, through their consultant contact with AM Consulting Engineers, retained the services of Kurey & Associates, a labor compliance specialist, to monitor and enforce the Labor Compliance Program.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that the General Manager is hereby authorized to adopt the City's Labor Compliance Program, attached hereto and made a part hereof.

Passed and adopted this 27th day of April, 2016, by the following vote:

AYES:

NOES:

ABSENT:

Robert Swan, President of the GCSD Board of Directors

ATTEST:

I, hereby certify that the foregoing resolution was regularly introduced, passed and adopted at a Regular Meeting of the Board of Directors of the Groveland Community Services District this 27th day of April, 2016.

Jennifer Flores, Clerk of the GCSD

FY 2016-17 Water Fund Budget Summary

*Est. Revenue	\$ 2,197,947
Est. Expense	\$ (2,042,931)
Gain(Deficit)	\$ 155,016

*Estimated Revenue is based on a 12 month estimated production of 88 million gallons of water billed : million gallons in the Base Variable Rate and 20 million gallons in the Peak Variable Rate. 88 million gal represents what was billed for water consumption in calendar year 2015.

Revenue vs Expense

Est. Revenue	\$ 2,197,947
Est. Expense	\$ (2,042,931)
Est. CIR	\$ (510,000)
Gain(Deficit)	\$ (354,984)

Estimated Total Expenses Include:

Wages	\$ 584,762
Health Insurance	\$ 159,519
PERS	\$ 62,161
OPEB/Retiree	\$ 157,300
PERS Unfunded Liability	\$ 45,000
Power	\$ 107,619
Raw Water	\$ 189,520
Tunnel Shutdown	\$ 60,000
Total	\$ 1,365,881

Estimated CIR:

Transfer to CIR Restricted Account	\$ 345,500
CIR Immediate Replacement	\$ 164,500
Rate Study	\$ 60,000
Total	\$ 570,000

Bond Debt Summary

Revenue

Debt Serv Revenue (98 Cap Fac)(2013 Rabo)
2007 Water Debt (05-06 CapFac)(2014 BNY)

Total Debt Service Revenue	815,500
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Annual Payments

2013 Rabo Install Sale-Principal	204,449
2013 Rabo Install Sale-Interest	94,146
2014 BN Install Sale-Principal	251,908
2014 BNY Installment-Interest	126,490
Total Debt Payments	676,993

FY 2016-17 Water Budget Proposed

Budget Analysis			
	REVENUE	FY 2016-17	2015/16 Adopted
		Proposed	
Account	Description		
050-000-42-010-01	WC Fixed Meter 3/4" - Res	1,313,988	1,200,000
050-000-42-010-05	WC Fixed Meter 3/4" Comm	31,275	31,195
050-000-42-010-07	WC Fixed Meter 1"	12,645	17,860
050-000-42-010-09	WC Fixed Meter 1.5"	1,926	2,950
050-000-42-010-11	WC Fixed Meter 2"	4,322	6,625
050-000-42-010-13	WC Fixed Meter 3"	4,075	6,247
050-000-42-010-15	WC Fixed Meter 4"	3,853	5,905
050-000-42-010-16	WC Surcharge Fixed 1"	866	900
050-000-42-010-17	WC Surcharge Fixed 1.5"	577	600
050-000-42-010-18	WC Surcharge Fixed 4"	4,906	5,108
050-000-42-010-23	DCHOA Fixed Rate	4,226	3,170
050-000-42-011-00	Fire Service Chg	1,260	1,260
Total Fixed Revenue		1,383,919	1,281,820
050-000-42-010-02	WC Variable Meter 3/4 Res	462,400	313,720
050-000-42-010-04	WC Variable Meter 3/4 Comm	269,000	22,010
050-000-42-010-06	WC Variable Meter 1"		19,148
050-000-42-010-08	WC Variable Meter 1.5"		15,948
050-000-42-010-10	WC Variable Meter 2"		10,950
050-000-42-010-12	WC Variable Meter 3"		30,010
050-000-42-010-14	WC Variable Meter 4"	1,648	18,375
Total Variable Revenue		733,048	430,161
050-000-42-005-00	Participation Fee		
050-000-42-014-00	Other Water Sales and Charges		1,600
050-000-42-020-00	Water Bond Charges		
050-000-42-030-00	Water Disconnect Fee	8,858	8,600
050-000-42-030-01	Unlock Meter Fee	206	200
050-000-42-040-00	Meters		
050-000-42-040-01	Meter Test		
050-000-42-045-00	Backflow Repair		
050-000-42-046-00	Backflow Installation		
050-000-42-047-00	Backflow Test	3,296	3,200
050-000-42-050-00	Water Service Application Fee		
050-000-42-051-00	Facilities Reimb Admin Fee		
050-000-42-052-00	Water Main Extension Admin Fee		
050-000-42-055-00	Transfer Fee	8,807	8,550
050-000-42-060-00	Lien Release Fee-District Fee		

050-000-42-065-00	Returned Check Charge	1,236	1,200
050-000-42-070-00	Other Operating Income		
050-000-42-999-00	Late Penalty Charges	36,050	35,000
050-000-43-020-01	Cell Tower Rental	9,600	5,000
Total Operating Revenue		68,053	63,350
050-000-43-030-00	Non Operating Income	876	850
050-000-43-035-00	Sale of Assets		
050-000-45-001-00	Spec Ass for 77-1 Yose Highlan		
050-000-43-022-00	Federal Grant Revenue		
050-000-43-024-00	State Grant Revenue		
050-000-43-050-01	Expense Refunds/Scrap	5,150	5,000
050-000-43-055-00	Bond Proceeds		
050-000-48-001-00	Interest Earned (S/C UB)	2,266	2,200
050-000-48-002-01	Interest Earned LAIF		
050-000-48-003-00	Interest Earned Rabobank	4,635	4,500
050-000-48-005-00	Interest Earned BNY Mellon		
050-000-80-015-00	Loss on Disposal of Asset		
Total Non-Operating Rev		12,927	12,550
Total Revenue		2,197,947	1,787,881
ADMIN			
050-100-50-201-00	Wages (4 employees)	156,609	152,048
050-100-50-202-00	Part Time Employee		
050-100-50-204-00	Comp Time Paid Out		
050-100-50-206-00	Miscellaneous Pay		
050-100-50-207-00	Comp Time Earned		
050-100-50-208-00	Uniform/Special Shoes		
050-100-50-209-00	Special Duty Pay		
050-100-50-209-02	HSA Wages		
050-100-50-210-00	Jury Duty		
050-100-50-211-00	Comp Time Used		
050-100-50-212-00	Bereavement Pay		
050-100-50-213-00	Administrative Leave		
050-100-50-215-00	On Call Wages	927	900
050-100-50-219-00	Overtime Pay	5,386	5,229
050-100-50-230-00	Vacation Leave	6,695	6,500
050-100-50-231-00	Lump Sum Vacation Pay		
050-100-50-240-00	Sick Leave	6,971	6,768
050-100-50-241-00	Lump Sum Sick Leave		
050-100-50-250-00	Holiday Pay	7,556	7,336
050-100-50-251-00	Personal Necessity Leave		
Total Wages		184,144	178,781

050-100-52-001-00	PERS Expense	20,188	19,600
050-100-52-002-00	PERS-Contrib for Employee		
050-100-52-003-00	FICA Expense	10,918	10,600
050-100-52-008-00	Medicare	3,090	3,000
050-100-52-009-00	SUI-State Unemployment Ins/ETT	1,650	1,050
050-100-52-010-00	Workers Compensation	2,956	1,800
050-100-52-030-00	Health Insurance	41,628	40,416
050-100-52-040-00	Retired Members Medical	44,000	23,000
050-100-52-060-00	Long Term Disability		
Total Benefits		124,430	99,466
050-100-52-100-00	OPEB Liability Expense		
050-100-52-100-02	Transfer to OPEB Trust	103,000	100,000
050-100-52-100-04	Transfer to Pension Liab Acct	45,000	42,000
Total OPEB/Pension		148,000	142,000
050-100-70-001-00	Rabobank Charges/NSF Fees	1,030	1,000
050-100-70-005-00	CC Merchant Fees	15,000	14,500
050-100-70-007-00	Tax Lien Expense		
050-100-70-010-00	Permits & Licenses		
050-100-70-035-00	Office Supplies	5,150	5,000
050-100-70-061-00	Propane	1,906	1,850
050-100-70-080-00	Membrshps,Dues,Subscrip	3,500	3,200
050-100-70-085-00	Equip/Software Maint Agreemnts	10,094	9,800
050-100-70-085-01	ltron MVRS Software Maint	1,545	1,500
050-100-70-090-00	Office Expense	1,854	1,800
050-100-70-090-01	Records Destruction	721	700
050-100-70-091-00	Janitorial Expense	1,800	1,450
050-100-70-112-00	Postage/Shipping	18,540	18,000
050-100-70-115-00	Rents & Leases	721	700
050-100-70-125-00	Training	1,288	1,250
050-100-70-130-00	Printing & Advertising	515	500
050-100-70-170-00	Travel, Meetings,Conferences	1,030	1,000
050-100-70-191-00	Communications(Phone/Radio)	7,210	7,000
050-100-70-200-00	Bad Debt Expense	1,030	1,000
050-100-71-012-00	Employee Medical Testing		
050-100-71-153-00	Pest Control	309	300
050-100-71-890-00	Cost of Bond Issuance		
050-100-71-900-00	Amortization Expense		
050-100-71-900-01	Interest Expense		
050-100-75-750-00	Depreciation		
050-100-78-010-00	General Liability	27,295	26,500
050-100-79-010-02	Actuarial Review (GASB 45)	1,236	1,200

050-100-79-020-00	Engineering Fees	20,600	20,000
050-100-79-025-00	Consultant Fees	2,575	2,500
050-100-79-025-01	IT Services	7,210	7,000
050-100-79-025-02	CPA Services	25,750	25,000
050-100-79-030-00	Audit Fees	7,210	7,000
050-100-79-035-04	Computer Software/Hardware	2,060	2,000
050-100-79-038-00	Office Security System (Gates)		
Total Operating Expenses		167,179	161,750
050-100-70-192-00	Utilities- PG&E/Golden State		
050-100-70-192-04	Utilities-Trash Removal	670	650
Total Utilities		670	650
050-100-79-015-00	Legal Fees	18,540	18,000
050-100-79-015-06	Legal Fees - Personnel Matters	10,300	10,000
050-100-79-015-12	Legal Fees- Labor Negotiator		
Total Legal		28,840	28,000
Total Administration		653,263	610,647
BOARD			
050-150-52-080-00	Board of Director Compensation	5,000	4,500
Total Wages		5,000	4,500
050-150-52-003-00	FICA Expense	305	279
050-150-52-008-00	Medicare	75	65
050-150-52-010-00	Workers Compensation	55	28
Total Benefits		435	372
050-150-52-125-00	Board Member Training	515	500
050-150-52-170-00	Travel, Meetings & Conferences	824	800
Total Operating Expenses		1,339	1,300
050-150-79-015-00	Legal Fees	5,150	5,000
050-150-79-015-06	Legal Fees - Personnel Matters	2,575	2,500
Total Legal		7,725	7,500
TOTAL BOARD		14,499	13,672
OPERATIONS			
050-200-50-201-00	Wages (5 employees)	130,810	127,000
050-200-50-202-00	Part Time Employee		
050-200-50-204-00	Comp Time Paid Out		

050-200-50-206-00	Miscellaneous Pay		
050-200-50-207-00	Comp Time Earned		
050-200-50-208-00	Uniform/Special Shoes		
050-200-50-209-00	Special Duty Pay		
050-200-50-209-02	HSA Wages		
050-200-50-210-00	Jury Duty		
050-200-50-211-00	Comp Time Used		
050-200-50-212-00	Bereavement Pay		
050-200-50-213-00	Administrative Leave		
050-200-50-215-00	On Call Wages	5,809	5,640
050-200-50-219-00	Overtime Pay	7,921	7,690
050-200-50-230-00	Vacation Leave	6,695	6,500
050-200-50-231-00	Lump Sum Vacation Pay		
050-200-50-240-00	Sick Leave	5,615	5,451
050-200-50-241-00	Lump Sum Sick Leave		
050-200-50-250-00	Holiday Pay	6,087	5,910
050-200-50-251-00	Personal Necessity Leave		
Total Wages		162,937	158,191
050-200-52-001-00	PERS Expense	17,201	16,700
050-200-52-002-00	PERS-Contrib for Employee		
050-200-52-003-00	FICA Expense	8,755	8,500
050-200-52-008-00	Medicare	2,024	1,965
050-200-52-009-00	SUI-State Unemployment Ins/ETT	1,038	1,008
050-200-52-010-00	Workers Compensation	7,519	7,300
050-200-52-030-00	Health Insurance	48,668	47,250
050-200-52-040-00	Retired Members Medical	1,030	1,000
050-200-52-060-00	Long Term Disability	721	700
Total Benefits		86,956	84,423
050-200-70-080-00	Membrshps,Dues, Subscrip		
050-200-70-085-00	Equip/Software Maint Agreement	824	800
050-200-70-091-00	Janitorial Expense	2,060	2,000
050-200-70-130-00	Printing & Advertising	1,751	1,700
050-200-70-170-00	Travel/Meetings/Conferences	515	500
050-200-71-010-00	District Licenses/Permits	37,080	36,000
050-200-71-011-00	Employee Certification	1,236	1,200
050-200-71-012-00	Employee Medical Testing	824	800
050-200-71-060-00	Gas & Oil	13,905	13,500
050-200-71-062-00	Diesel Fuel	1,545	1,500
050-200-71-090-00	Uniform & Clothing Exp	5,665	5,500
050-200-71-100-00	Operating Supplies/Expenses	1,030	1,000
050-200-71-101-00	Chemicals	30,000	25,000
050-200-71-110-00	Equipment Rental		

050-200-71-111-00	Small Tools Equipment	515	500
050-200-71-113-00	Lab Tests Aqua Labs	43,260	42,000
050-200-71-114-00	Lab Supplies and Equipment	4,120	4,000
050-200-71-114-01	Calgon UV Bulbs	13,390	13,000
050-200-71-150-00	Repair & Maint General	36,050	35,000
050-200-71-150-02	Instrumentation Repair	15,450	15,000
050-200-71-150-04	Repair & Maintenance - AWS	15,000	5,000
050-200-71-153-00	Pest Control	412	400
050-200-71-160-00	Training	2,060	2,000
050-200-71-161-00	Safety Equipment	2,575	2,500
050-200-71-191-00	Communications(Phone/Radio)	6,695	6,500
050-200-78-015-00	Computer	1,545	1,500
050-200-79-025-01	IT Services	4,120	4,000
050-200-79-025-06	Programming/Support	7,400	6,000
Total Other Operating Exp		249,027	226,900
050-200-71-192-00	Utilities-Power-PG&E		
050-200-71-192-01	Utilities -Power-TCPPA/PML	96,305	93,500
050-200-71-192-02	Utilities-GCSD Water and Sewer	273	265
050-200-71-192-04	Utilities-Trash Removal	2,163	2,100
Total Utilities		98,741	95,865
050-200-71-200-00	Water Costs	189,520	184,000
050-200-71-201-00	Tunnel Shutdown Related Costs	60,000	
Total Cost of Water		249,520	184,000
TOTAL OPERATIONS		847,181	749,379
MAINTENANCE			
050-300-50-201-00	Wages (8 employees)	182,216	176,909
050-300-50-202-00	Part Time Employee		
050-300-50-204-00	Comp Time Paid Out		
050-300-50-206-00	Miscellaneous Pay		
050-300-50-207-00	Comp Time Earned		
050-300-50-208-00	Uniform/Special Shoes		
050-300-50-209-00	Special Duty Pay		
050-300-50-209-02-HSI	HSA Wages		
050-300-50-210-00	Jury Duty		
050-300-50-211-00	Comp Time Used		
050-300-50-212-00	Bereavement Pay		
050-300-50-213-00	Administrative Leave		
050-300-50-215-00	On Call Wages	11,742	11,400
050-300-50-219-00	Overtime Pay	13,390	13,000

050-300-50-230-00	Vacation Leave	8,343	8,100
050-300-50-231-00	Lump Sum Vacation Pay		
050-300-50-240-00	Sick Leave	8,190	8,190
050-300-50-241-00	Lump Sum Sick Leave		
050-300-50-250-00	Holiday Pay	8,800	8,800
050-300-50-251-00	Personal Necessity Leave		
Total Wages		232,681	226,399
050-300-52-001-00	PERS Expense	24,772	24,050
050-300-52-002-00	PERS-Contrib for Employee		
050-300-52-003-00	FICA Expense	10,700	10,700
050-300-52-008-00	Medicare	2,500	2,350
050-300-52-009-00	SUI-State Unemployment Ins/ETT	2,200	2,100
050-300-52-010-00	Workers Compensation	10,100	10,100
050-300-52-030-00	Health Insurance	69,223	67,207
050-300-52-040-00	Retired Members Medical	9,270	9,000
050-300-52-060-00	Long Term Disability	1,030	1,000
Total Benefits		129,795	126,507
050-300-70-061-00	Propane	3,090	3,000
050-300-70-080-00	Membership,Dues, Subscription	412	400
050-300-70-091-00	Janitorial Expense	1,339	1,300
050-300-70-130-00	Printing & Advertising	309	300
050-300-70-170-00	Travel/Meetings/Conferences	515	500
050-300-71-010-00	License/Permits		
050-300-71-011-00	Employee Certification	1,545	1,500
050-300-71-012-00	Employee Medical Testing	1,854	1,800
050-300-71-060-00	Gas & Oil	11,845	11,500
050-300-71-062-00	Diesel Fuel	10,815	10,500
050-300-71-090-00	Uniform & Clothing Exp	6,180	6,000
050-300-71-100-00	Operating Supplies/Expenses	2,060	2,000
050-300-71-101-00	Chemicals	3,090	3,000
050-300-71-110-00	Equipment Rental	515	500
050-300-71-111-00	Small Tools Equipment	3,605	3,500
050-300-71-114-00	Lab Supplies and Equipment	412	400
050-300-71-120-00	Backflow Expenses	2,575	2,500
050-300-71-150-00	Repair & Maintenance	51,500	50,000
050-300-71-150-01	Auto Read Meters & Boxes		
050-300-71-150-03	Water Tank Cleaning	7,725	7,500
050-300-71-150-06	Emergency Repair Water Lines	25,750	25,000
050-300-71-153-00	Pest Control	515	500
050-300-71-160-00	Training	1,800	1,500
050-300-71-161-00	Safety Equip/Traffic Control	3,200	3,000

050-300-71-165-00	Traffic Control Supplies	515	500
050-300-71-191-00	Communications(Phone/Radio)	1,545	1,500
050-300-71-208-00	Maintenance Shop Computer	824	800
050-300-71-230-00	BC/2G Panel Rewiring		
050-300-75-750-00	Depreciation		
050-300-75-800-00	Inventory Adjustment		
050-300-79-025-01	IT Services	2,060	2,000
050-300-79-025-06	SEMS Programming/Support		
Total Operating Expenses		145,595	141,000
050-300-71-192-00	Utilities-Power-PG&E	5,494	3,900
050-300-71-192-01	Power-TCPPA/PML	5,150	5,000
050-300-71-192-02	Utilities-GCSD Water and Sewer	567	550
050-300-71-192-04	Utilities-Trash Removal	206	200
Total Utilities		11,417	9,650
Total Maintenance		519,488	503,556
050-700-70-025-00	77-1 Yos High \$190,826 Princi		
050-700-70-026-00	77-1 Yos High \$190,826 Inter		
050-700-70-029-00	PML Lease Agreement	5,000	5,000
050-700-70-031-00	Copystar6550 GE Capital Lease	3,500	3,500
050-700-70-031-03	FP Mail Mach Lease		850
050-700-70-032-00	IKON Copier Lease		
Total Debt Service		8,500	9,350
CAPITAL PROJECTS			
050-800-80-001-02	Grant Match CIR Program	345,500	75,000
050-800-80-301-00	NTU Meters	7,000	7,000
050-800-80-305-00	Tank 4/Highlands Pumps	12,500	12,500
050-800-80-307-00	Roofing Treatment Plants	25,000	10,000
050-800-80-309-00	Ammonia Analyzers	18,000	18,000
050-800-80-311-00	Maintenance Building	10,000	10,000
050-800-80-313-00	OSG Units Repair		18,500
050-800-80-453-00	Chlorine Tank Coating		50,000
050-800-80-458-00	Water Shed Sanitary Survey	10,000	
050-800-80-575-00	Springbrook Software Upgrade	7,000	7,000
050-800-80-591-00	Admin Building Repair/Roof	15,000	
050-800-80-596-00	Rebates-Water Conservation		
050-800-80-597-00	Rate Study	60,000	
060-800-80-598-00	LS6 Tsurumi Sewage Pump		
060-800-80-600-00	Emergency Drought Filtration		
060-800-80-600-01	SRF Grant Match-Filtration Plant		
Total Capital		510,000	208,000

Total Disbursements		2,042,931	1,886,604
	Total Operating Revenue	2,197,947	1,787,881
	Total Wages	584,762	567,871
	Health Insurance	159,519	154,873
	PERS	62,161	60,350
	OPEB/RETIRED	157,300	133,000
	PERS Unfunded Liability	45,000	42,000
	Total Operating Disbursements	(2,042,931)	(1,886,604)
	Operating Gain (Deficit)	155,016	(98,723)
	Total Capital Projects	(510,000)	(208,000)
	Use of Prior Year Cash Reserves		
	Operating Gain (Deficit)	(354,984)	(306,723)
050-000-42-022-00 (3960)	Debt Serv Revenue (98 Cap Fac)(2013 Rabo)		
050-000-42-022-01 (3960)	2007 Water Debt (05-06 CapFac)(2014 BNY)		
Total Debt Service Revenue		815,500	815,500
050-000-29-009-00	2013 Rabo Install Sale-Principal	204,449	209,449
050-700-70-043-02	2013 Rabo Install Sale-Interest	94,146	101,555
050-000-29-010-00	2014 BN Install Sale-Principal	251,908	242,959
050-700-70-044-02	2014 BNY Installment-Interest	126,490	135,439
Total Debt Payments		676,993	689,401
	Total Revenue	\$ 3,013,447	\$ 2,603,381
	Total Disbursements	\$ (3,229,924)	\$ (2,784,005)
	Net Gain (Deficit)	\$ (216,477)	\$ (180,624)

FY 2016-17 Sewer Fund Budget Summary

Est. Revenue	\$ 1,411,296
Est. Expense	\$ (1,634,457)
Est. CIR	\$ (632,000)
Gain(Deficit)	\$ (855,161)

Estimated Revenue is based on 2015 calendar year billing volume of 44.3 million gallons. Revenue estimated is based on existing sewer rates.

Estimated total expense include:

Wages	\$ 564,802
Health Insurance	\$ 151,716
PERS	\$ 59,301
OPEB/Retiree	\$ 162,489
PERS Unfunded Liability	\$ 43,260
Power	\$ 99,921
Total	\$ 1,081,489

Estimated CIR:

* Transfer to CIR Restricted Account	\$ 500,000
CIR Immediate Replacement	\$ 72,000
Rate Study	\$ 60,000
Total	\$ 632,000

* This estimate comes from staff and the Budget Committee calculations based on a 20 year life span. Amount collected for the CIR is 25% of total needed, pursuing grants to fund remaining balance.

Bond Debt Summary

Revenue

2014 Wastewater Debt Service	410,000
Total Debt Service Revenue	410,000

Annual Payments

2014 BNY Sewer Bond Principle/Liab	220,000
2014 BNY Sewer Bond - Interest	104,310
Total Bond Debt Payments	324,310

<i>FY 2016-17 Sewer Budget Proposed</i>			
Budget Analysis			
		FY 2016-17	2015/16
		Proposed	Adopted
SEWER			
REVENUE			
060-000-41-010-04	S01 Res Fixed	928,497	766,500
	S01A Res Avg		208,680
060-000-41-010-07	S01FC Fixed Consump Fee 3100ga		4,580
060-000-41-011-08	S02 Coml Fixed	88,325	49,550
	S02A Coml Avg		8,265
060-000-41-011-10	S02S Coml w/Stdby		660
060-000-41-011-13	S03 Coml Fixed		3,820
	S03A Coml Avg		1,910
060-000-41-011-18	S04 Coml 2 Conn Fixed		2,545
	S04A Coml Avg		3,825
060-000-41-011-20	S04S Coml 2 Conn w/Stdby		3,310
060-000-41-011-24	S06 Coml 4 Conn Fixed		2,545
	S11 Nix Fixed		
060-000-41-012-00	S12/S Stdby & Stdby/Split L	4,674	7,000
Total Fixed Revenue		1,021,496	1,063,190
060-000-41-010-01	S01C Volume Usage	266,072	165,600
	S01AC Res Avg Vol Usage		98,100
060-000-41-011-01	S02C Coml Vol Usage	91,745	46,350
	S02AC Coml Avg Vol Usage		5,850
060-000-41-011-11	S03C Coml Vol Usage		7,200
	S03AC Coml Avg Vol Usage		2,700
060-000-41-011-15	S04C Coml 2 Conn Vol Usage		117
	S04AC Coml Avg Vol Usage		6,840
060-000-41-011-17	S04SC Coml w/Stdby Vol Usage		1,422
	S05C Coml 3 Conn Vol Usage		4,140
060-000-41-011-23	S06C Coml 4 Conn VolUsage		
Total Variable Revenue		357,817	338,319
060-000-41-011-23	S06C Coml 4 Conn Vol Usage		
060-000-41-015-00	Sewer Service Application Fee		
060-000-41-020-00	Sewer Inspections		
060-000-41-035-00	Waste Water Sales	52	50
060-000-42-050-00	Sewer Main Extension Applicati		
060-000-42-070-00	Other Operating Income		
060-000-42-999-00	Late Penalty Charges	15,914	15,450
060-000-43-020-01	Cell Tower Rental	6,695	6,500

Total Benefits		102,942	94,878
060-100-52-100-02	Transfer to OPEB Trust	77,250	75,000
060-100-52-100-04	Transfer to Pension Liab Acct	43,260	42,000
Transfer to Pension Liability			
Transfer to OPEB Trust/Pension		120,510	117,000
060-100-70-001-00	Rabobank Charges/NSF Fees	515	500
060-100-70-005-00	CC Merchant Fees	6,901	6,700
060-100-70-010-00	Permits & Licenses	37,080	36,000
060-100-70-035-00	Office Supplies	2,060	2,000
060-100-70-061-00	Propane	1,133	1,100
060-100-70-080-00	Membrships,Dues,Subscrips	2,800	2,000
060-100-70-085-00	Equip/Software Maint Agreemnts	6,500	6,000
060-100-70-090-00	Office Expense	515	500
060-100-70-090-01	Records Destruction	618	600
060-100-70-091-00	Janitorial Expense	2,163	2,100
060-100-70-112-00	Postage/Shipping	8,755	8,500
060-100-70-115-00	Rents & Leases	309	300
060-100-70-125-00	Training	1,030	1,000
060-100-70-130-00	Printing & Advertising	412	400
060-100-70-170-00	Travel, Meetings,Conferences	750	600
060-100-70-191-00	Communications(Phone/Radio)	3,605	3,500
060-100-70-200-00	Bad Debt Expense	515	500
060-100-70-290-00	Misc Expense	206	200
060-100-71-012-00	Employee Medical Testing		-
060-100-71-153-00	Pest Control	283	275
060-100-78-010-00	General Liability	27,295	26,500
060-100-79-010-02	Actuarial Review	824	800
060-100-79-020-00	Engineering Fees	7,210	7,000
060-100-79-025-00	Consultant Fees	2,575	2,500
060-100-79-025-01	IT Services	6,180	6,000
060-100-79-025-02	CPA Services	18,540	18,000
060-100-79-030-00	Audit Fees	6,695	6,500
Total Other Operating Exp.		145,469	140,075
060-100-70-192-00		680	660
060-100-70-192-04		57	55
Total Utilities		737	715
060-100-79-015-00	Legal Fees	15,450	15,000
060-100-79-015-06	Legal Fees -Personnel Matters	5,150	
Total Legal Fees		20,600	15,000

060-200-52-001-00	PERS Expense	17,098	16,600
060-200-52-003-00	FICA Expense	8,652	8,400
060-200-52-008-00	Medicare	2,024	1,965
060-200-52-009-00	SUI-State Unemployment Ins/ETT	1,694	1,030
060-200-52-010-00	Workers Compensation	8,100	7,240
060-200-52-030-00	Health Insurance	48,668	47,250
060-200-52-040-00	Retired Members Medical	9,420	1,400
060-200-52-060-00	Long Term Disability	747	725
Total Benefits		96,403	84,610
060-200-70-080-00	Membrshps,Dues, Subscrip	1,030	1,000
060-200-70-091-00	Janitorial Expense	2,215	2,150
060-200-70-125-00	Training		
060-200-70-130-00	Printing & Advertising	747	725
060-200-70-170-00	Travel/Meetings/Conferences	515	500
060-200-71-010-00	License/Permits	20,600	20,000
060-200-71-010-01	Dam Monitoring Survey	1,803	1,750
060-200-71-011-00	Employee Certification	3,000	2,000
060-200-71-012-00	Employee Medical Testing	309	300
060-200-71-062-00	Diesel Fuel	4,532	4,400
060-200-71-090-00	Uniform & Clothing Exp	4,120	4,000
060-200-71-100-00	Operating Supplies/Expenses	618	600
060-200-71-101-00	Chemicals	24,720	24,000
060-200-71-110-00	Equipment Rental	515	500
060-200-71-111-00	Small Tools Equipment	515	500
060-200-71-113-00	Lab Tests Aqua Labs	23,175	22,500
060-200-71-114-00	Lab Supplies and Equipment	6,180	6,000
060-200-71-150-00	Repair & Maint General	26,000	24,000
060-200-71-151-00	Groundwater Monitoring	5,150	5,000
060-200-71-153-00	Pest Control	309	300
060-200-71-160-00	Training	1,545	1,500
060-200-71-161-00	Safety Equipment	2,060	2,000
060-200-71-191-00	Communications(Phone/Radio)	3,090	3,000
060-200-71-195-00	Biosolids Disposal - Annual	10,300	10,000
060-200-71-195-01	Irrigation Fields	1,545	1,500
060-200-79-025-01	IT Services	2,060	2,000
060-200-79-025-02	Computer	800	
060-200-79-025-04	Software Licensing	1,030	1,000
060-200-79-025-05	SCADA Programming Support	6,180	6,000
060-200-79-025-06	SEMS Programming/Support		
Total Other Operating		154,663	147,225

060-300-70-170-00	Travel/Meetings/Conferences	515	500
060-300-71-010-00	License/Permits	618	600
060-300-71-011-00	Employee Certification	2,060	2,000
060-300-71-012-00	Employee Medical Testing	412	400
060-300-71-060-00	Gas & Oil	7,210	7,000
060-300-71-062-00	Diesel Fuel	12,875	12,500
060-300-71-090-00	Uniform & Clothing Exp	4,120	4,000
060-300-71-100-00	Operating Supplies/Expenses	824	800
060-300-71-101-02	Chemical/Odor Control	10,300	10,000
060-300-71-110-00	Equipment Rental	515	500
060-300-71-111-00	Small Tools Equipment	2,060	2,000
060-300-71-111-06	Vac Truck Suction Hoses/Tools	1,030	1,000
060-300-71-111-07	Flush Truck Nozzles/Tools	824	800
060-300-71-150-00	Maintenance and Repair	25,750	25,000
060-300-71-150-06	Emergency Repair Sewer Lines	5,150	5,000
060-300-71-151-00	Conservation Crew Expenses	2,575	2,500
060-300-71-153-00	Pest Control	412	400
060-300-71-154-00	Annual Collect System TV Insp	46,350	45,000
060-300-71-156-00	Annual ATS Upgrade/Testing	7,725	7,500
060-300-71-160-00	Training	1,545	1,500
060-300-71-161-00	Safety Equip/Traffic Control	2,472	2,400
060-300-71-191-00	Communications(Phone/Radio)	8,755	8,500
060-300-71-208-00	Maintenance Shop Computer	824	800
060-300-79-025-01	IT Services	1,030	1,000
Total Other Operating Exp		149,917	145,550
060-300-71-192-00	Utilities-PG&E-Power	1,803	1,750
060-300-71-192-01	Power-TCPPA/PML	18,128	17,600
060-300-71-192-02	Utilities-GCSD Water and Sewer	541	525
060-300-71-192-04	Utilities-Trash Removal	809	785
Total Utilities		21,281	20,660
Total Maintenance		507,776	492,570
060-400-71-205-00	IRWMP		
060-400-71-205-01	IRWMP-Grant Application		
Total Other Operating		-	-
Total Engineering			
Leases			
060-700-70-031-00	Copystar6550 GE Capital Lease	-	-
060-700-70-031-03	FP Mail Mach Lease		
060-700-70-032-00	IKON Copier Lease		

060-000-42-020-01		410,000	410,000
Total Debt Service Revenue		410,000	410,000
060-000-12-130-00 Prin/Liab	2007 Debt Pmt Res/2014 BNY	220,000	210,000
060-700-70-045-02	2014 BNY Sewer Bond - Interest	104,310	110,685
Total Bond Debt Payments		324,310	320,685
	Total Revenue	1,821,296	1,842,559
	Total Disbursements	(2,590,767)	(2,041,985)
	Net Profit (Deficit)	(769,471)	(199,426)

FY 2016-17 Fire Fund Budget Summary

The Cal Fire contract is shown to represent the greatest cost the District could possibly see. For Fiscal Year 2014-15, the Cal Fire Operation cost was \$633,791.

For the former GCSD Safety Unit, there is an unfunded liability estimated at \$450,000 that we are budgeting to pay over 10 years.

FY 2016-17 Fire Budget Proposed

FIRE (Amador)		FY 2016-17	FY 2015-16
REVENUE		Proposed	Adopted
070-000-45-011-00	General Property Taxes	900,000	914,000
Total Property Taxes		900,000	914,000
070-000-43-050-00	Expense Refunds		
070-000-43-053-00	Exp Refund Labor-Strike Teams		
070-000-43-053-01	StrikeTeam-EngineEquip Revenue	50,000	
Total Other Oper Rev		50,000	-
070-000-43-025-00	Donations		
070-000-43-030-00	Non Operating Income		
070-000-48-003-00	Interest Earned Rabobank	500	500
Total Non-Oper Rev		500	500
Total Revenue		950,500	914,500
ADMIN			
070-100-50-201-00	Wages	2,600	2,524
070-100-50-202-00	Part Time Employee		
070-100-50-204-00	Comp Time Paid Out		
070-100-50-206-00	Miscellaneous Pay		
070-100-50-207-00	Comp Time Earned		
070-100-50-208-00	Uniforms/Special Shoes		
070-100-50-209-00	Special Duty Pay		
070-100-50-210-00	Jury Duty		
070-100-50-211-00	Comp Time Used		
070-100-50-212-00	Bereavement Pay		
070-100-50-213-00	Administrative Leave		
070-100-50-219-00	Overtime Pay		
070-100-50-230-00	Vacation Leave		
070-100-50-231-00	Lump Sum Vacation Pay		
070-100-50-240-00	Sick Leave		
070-100-50-250-00	Holiday Pay		
070-100-50-251-00	Personal Necessity Leave		
Total Wages		2,600	2,524
070-100-52-001-00	PERS Expense	398	386
070-100-52-002-00	PERS-Contrib for Employee		
070-100-52-003-00	FICA Expense	212	206
070-100-52-008-00	Medicare	32	31
070-100-52-009-00	SUI-State Unemployment Ins/ETT	15	15

070-100-52-010-00	Workers Compensation	27	26
070-100-52-030-00	Health Insurance		
070-100-52-040-00	Retired Members Medical		
070-100-52-060-00	Long Term Disability		
Total Benefits		684	664
070-100-52-080-00	Leg. - Board		
070-100-52-125-00	Training	-	-
070-100-70-001-00	Rabobank Charges/NSF Fees	-	-
Total Other Operating exp.		-	-
Total Administration		3,284	3,188
MAINTENANCE			
070-300-50-201-00	Wages	6,365	6,180
070-300-50-202-00	Part Time Employee		
070-300-50-204-00	Comp Tme Paid Out		
070-300-50-206-00	Miscellaneous Pay		
070-300-50-207-00	Comp Time Earned		
070-300-50-208-00	Uniforms/Special Shoes		
070-300-50-209-00	Special Duty Pay		
070-300-50-210-00	Jury Duty		
070-300-50-211-00	Comp Time Used		
070-300-50-212-00	Bereavement Pay		
070-300-50-213-00	Administrative Leave		
070-300-50-219-00	Overtime Pay	212	206
070-300-50-230-00	Vacation leave	212	206
070-300-50-240-00	Sick Leave	212	206
070-300-50-250-00	Holiday Pay	212	206
070-300-50-251-00	Personal Necessity Leave	81	79
Total Wages		7,294	7,083
070-300-52-001-00	PERS Expense	859	834
070-300-52-002-00	PERS-Contrib for Employee		
070-300-52-003-00	FICA Expense	641	622
070-300-52-008-00	Medicare	149	145
070-300-52-009-00	SUI-State Unemployment Ins/ETT	97	94
070-300-52-010-00	Workers Compensation	662	643
070-300-52-030-00	Health Insurance	849	824
070-300-52-040-00	Retired Members Medical	55	53
070-300-52-060-00	Long Term Disability		
Total Benefits		3,312	3,215
Total Maintenance		10,606	10,298
FIRE			

070-500-50-201-00	Wages		
070-500-50-202-00	Part Time Employee		
070-500-50-203-00	Volunteer Wages		
070-500-50-203-02	Reserve Firefighter		
070-500-50-203-03	Strike Team Wages		
070-500-50-203-04	ROP Instructor Wages		
070-500-50-204-00	Comp Time Paid Out		
070-500-50-206-00	Miscellaneous Pay		
070-500-50-207-00	Comp Time Earned		
070-500-50-208-00	Uniforms/Special Shoes		
070-500-50-210-00	Jury Duty		
070-500-50-211-00	Comp Time Used		
070-500-50-212-00	Bereavement Pay		
070-500-50-213-00	Administrative Leave		
070-500-50-219-00	Overtime Pay		
070-500-50-230-00	Vacation Leave		
070-500-50-231-00	Lump Sum Vacation Pay		
070-500-50-240-00	Sick Leave		
070-500-50-241-00	Lump Sum Sick Leave		
070-500-50-250-00	Holiday Pay		
070-500-50-251-00	Personal Necessity Leave		
Total Wages		-	-
070-500-52-001-00	PERS Expense		
070-500-52-001-01	PERS		
070-500-52-002-00	PERS-Contrib for Employee		
070-500-52-003-00	FICA Expense		
070-500-52-008-00	Medicare		
070-500-52-009-00	SUI-State Unemployment Ins/ETT		
070-500-52-010-00	Workers Compensation		
070-500-52-030-00	Health Insurance		
070-500-52-040-00	Retired Members Medical	13,100	12,840
070-500-52-060-00	Long Term Disability		
Total Benefits		13,100	12,840
070-500-52-100-02	Fund Transfer to OPEB Trust		
070-500-52-100-04	Transfer to Pension Liab Acct	45,000	45,000
Total OPEB/Pension		45,000	45,000
070-500-70-001-00	Rabobank Charges/NSF Fees		
070-500-70-025-02	ROP Program Expense		
070-500-70-025-03	Equipment Acquired by Donation		
070-500-70-035-00	Office Supplies/Expenses	1,100	1,100
070-500-70-036-00	Knox Boxes		
070-500-70-038-00	Fire Extinguisher Service	650	625
070-500-70-061-00	Propane	1,150	1,100

070-500-70-080-00	Memberships,Dues,Subscriptions		
070-500-70-085-00	Equip/Software Maint Agreemnts	1,200	1,100
070-500-70-091-00	Janitorial Expense		
070-500-70-130-00	Printing & Advertising	650	600
070-500-70-153-01	Repair & Maint Comm Equip Pgrs		
070-500-70-170-00	Training, Meetings,& Conferenc		
070-500-70-191-00	Comm (Radios) New -DO NOT USE		
070-500-70-191-01	Radios Handheld (HT)		
070-500-70-191-02	Radios Mobile		
070-500-70-290-00	Misc Expense		
070-500-71-011-00	Employee Certification		
070-500-71-012-00	New Employee Medical Testing		
070-500-71-060-00	Gas & Oil	5,500	5,000
070-500-71-062-00	Diesel Fuel	12,500	12,000
070-500-71-090-00	Protective Clthg/Wildland Gear		
070-500-71-091-00	Medical Supplies		
070-500-71-091-02	Communications (Cell Phone)		
070-500-71-095-00	EMS Equipment		500
070-500-71-100-00	Operating Supplies/Expenses	3,750	3,500
070-500-71-101-00	Fire Prevention Supplies	750	500
070-500-71-111-00	Small Tools Purchasing	250	250
070-500-71-111-01	Small Tools Replacement	250	250
070-500-71-111-11	Barton Bay Doors	1,000	1,000
070-500-71-111-29	Low Angle Rope Gear		
070-500-71-111-30	TurnOut Gear Bags		
070-500-71-111-31	Pagers		
070-500-71-111-38	Annual Ladder/Pump Testing	800	750
070-500-71-111-41	Lighting - Handheld		
070-500-71-111-55	Work Boots		
070-500-71-150-00	Repair & Maint General	3,500	3,200
070-500-71-150-01	Repair & Maint Apparatus	16,000	15,500
070-500-71-153-00	Pest Control	800	800
070-500-71-160-00	Training		
070-500-71-161-00	Safety Equipment	750	500
070-500-71-161-01	Safety Equipment Cleaning		
070-500-71-161-02	SCBA Maintenance	6,500	6,500
070-500-71-191-00	Communications (phone)	1,200	1,200
070-500-71-191-03	Alpha Pagers Annual Service		
070-500-71-191-04	Communications (Cell Phone)		
070-500-71-192-01	Utilities-DO NOT USE		
070-500-78-010-00	General Liability		21,000
070-500-78-040-00	Annual Employee Medical Test	21,500	
070-500-78-045-00	Fit Testing		
070-500-79-025-01	IT Services	2,750	2,500
070-500-79-026-00	Consultant Fees-Survey/Measure		
070-500-79-030-00	Audit Fees	800	750

Total Other Operating Exp		83,350	80,225
070-500-79-035-00	Cal Fire Contract	977,000	808,202
070-500-79-045-00	Cal Fire Amador	222,000	216,400
Total Cal Fire		1,199,000	1,024,602
070-500-70-192-00	Utilities	13,200	12,100
070-500-70-192-01	Utilities-Power-TCPPA		
070-500-70-192-02	Utilities-GCSD Water & Sewer		
070-500-70-192-04	Utilities-Trash Removal		
Total Utilities		13,200	12,100
070-500-79-015-00	Legal Fees	7,000	7,000
070-500-79-015-06	Legal Fees - Personnel Matters	5,000	
Total Legal Fees		12,000	7,000
Total Fire Expenses		1,365,650	1,181,767
Total Fire Dept Disburse		1,379,540	1,195,253
CAPITAL PROJECTS			
070-800-80-001-00	Capital Outlay		
	Volunteer Clothing Allowance		
Total Capital		-	-
	Total Operating Revenue	950,500	914,500
	Total Operating Disbursements	(1,379,540)	(1,195,253)
	Operating Gain (Deficit)	(429,040)	(280,753)
	Total Capital Projects	-	-
	Use of Prior Year Cash Reserves		
	Operating Gain (Deficit)	(429,040)	(286,253)

FY 2016-17 Park Fund Budget Summary

Community Development Block Grant money traditionally was an opportunity to apply for grants for parks and recreation, however under the new guidelines, recreation grants are not being funded. There is a Capital Improvement request in the FY 2016-17 budget for \$25,000 for playground equipment for Mary Laveroni Park.

080-000-45-011-00	General Property Taxes	77,900	77,900
Total Property Taxes		77,900	77,900
080-000-43-020-00	Use Fees	1,000	1,000
080-000-43-022-00	Permit Fees Dog Park	1,500	1,500
Total Other Oper Rev		2,500	2,500
080-000-43-030-00	Non Operating Income		
080-000-43-050-00	Expense Refunds	-	
080-000-48-003-00	Interest Earned Rabobank		
Total Non-Oper Rev		-	
Total Revenue		80,400	80,400
ADMIN			
080-100-50-201-00	Wages	2,000	2,000
080-100-50-204-00	Comp Time Paid Out		
080-100-50-206-00	Miscellaneous Pay		
080-100-50-207-00	Comp Time Earned		
080-100-50-208-00	Uniforms/Special Shoes		
080-100-50-209-00	Special Duty Pay		
080-100-50-209-02	HSA Wages		
080-100-50-210-00	Jury Duty		
080-100-50-211-00	Comp Time Used		
080-100-50-212-00	Bereavement Pay		
080-100-50-213-00	Administrative Leave	20	20
080-100-50-219-00	Overtime Pay		
080-100-50-230-00	Vacation Leave	40	40
080-100-50-231-00	Lump Sum Vacation Pay		
080-100-50-240-00	Sick Leave	40	40
080-100-50-250-00	Holiday Pay	40	40
080-100-50-251-00	Personal Necessity Leave		
080-100-52-001-00	PERS Expense	278	278
080-100-52-002-00	PERS-Contrib for Employee		
080-100-52-003-00	FICA Expense	45	45
080-100-52-008-00	Medicare	45	45
080-100-52-009-00	SUI-State Unemployment Ins/ETT	25	25
080-100-52-010-00	Workers Compensation	45	45
080-100-52-030-00	Health Insurance	200	200
080-100-52-040-00	Retired Members Medical		
080-100-52-060-00	Long Term Disability	10	10

Benefits		2,788	2,788
Legal Fees			
080-100-79-015-00	Legal Fees	3,500	3,500
Total Legal Fees		3,500	3,500
080-100-52-100-02	Transfer to OPEB Trust	200	200
080-100-52-100-04	Transfer to Pension Liab Acct	200	200
OPEB/Pension		400	400
080-100-70-290-00	Misc Expense		
080-100-75-750-00	Depreciation		
080-100-78-010-00	General Liability	2,400	2,400
080-100-78-040-00	Dog Park Expense	400	400
080-100-79-030-00	Audit Fees	600	600
Total Other Operating		3,400	3,400
Total Administration		10,088	10,088
<u>MAINTENANCE</u>			
080-300-50-201-00	Wages	15,799	15,799
080-300-50-202-00	Part Time Employee		
080-300-50-204-00	Comp Time Paid Out		
080-300-50-206-00	Miscellaneous Pay		
080-300-50-207-00	Comp Time Earned		
080-300-50-208-00	Uniforms/Special Shoes		
080-300-50-209-00	Special Duty Pay		
080-300-50-209-02	HSA Wages		
080-300-50-210-00	Jury Duty		
080-300-50-211-00	Comp Tme Used		
080-300-50-212-00	Bereavement Pay		
080-300-50-213-00	Administrative Leave		
080-300-50-219-00	Overtime Pay		
080-300-50-230-00	Vacation Leave	712	712
080-300-50-231-00	Lump Sum Vacation Pay		
080-300-50-240-00	Sick Leave	776	776
080-300-50-250-00	Holiday Pay	688	688
080-300-50-251-00	Personal Necessity Leave		
Total Wages		17,975	17,975
080-300-52-001-00	PERS Expense	2,205	2,205
080-300-52-002-00	PERS-Contrib for Employee		
080-300-52-003-00	FICA Expense	1,202	1,202
080-300-52-008-00	Medicare	281	281

080-300-52-009-00	SUI-State Unemployment Ins/ETT	182	182
080-300-52-010-00	Workers Compensation	1,243	1,243
080-300-52-030-00	Health Insurance	2,000	2,000
080-300-52-040-00	Retired Members Medical		
080-300-52-060-00	Long Term Disability	101	101
Total Benefits		7,214	7,214
080-300-70-091-00	Janitorial Expense	12,000	10,000
080-300-71-100-00	Operating Supplies/Expenses		
080-300-71-110-00	Equipment Rental		
080-300-71-150-00	Repair & Maintenance	2,000	2,000
080-300-71-153-00	Pest Control	250	250
080-300-71-154-00	Turf Maintenance	1,500	1,500
080-300-71-161-00	Safety Equipment	2,000	2,000
Total Other Operating		17,750	15,750
080-300-71-192-00	Utilities-PG&E-Power	2,800	2,800
080-300-71-192-01	Power-TCPPA/PML	5,500	5,500
080-300-71-192-02	Utilities-GCSD Water & Sewer	34,000	25,000
080-300-71-192-04	Utilities-Trash Removal	1,000	1,000
Total Utilities		43,300	34,300
Total Maintenance		86,239	75,239
CAPITAL PROJECTS			
080-800-80-320-00	Playground Equip Construction	25,000	3,000
080-800-80-325-00	Sidewalk/Bridge Replacement		25,000
Total Capital Projects		25,000	28,000
Total Park Disbursements		96,327	85,327
	Total Operating Revenue	80,400	80,400
	Total Operating Disbursements	(96,327)	(85,327)
	Operating Gain (Deficit)	(15,927)	(4,927)
	Total Capital Projects	(25,000)	(28,000)
	Use of Prior Year Cash Reserves		
	Operating Gain (Deficit)	(40,927)	(32,927)