

**GEORGETOWN FIRE DISTRICT  
BOARD OF DIRECTORS  
SPECIAL MEETING  
April 5, 2017, 8:30 AM,  
Station 61 – 6283 Main Street, Georgetown, CA 95634**

**AGENDA**

\*\*ITEMS ON THE AGENDA MAY BE DEFERRED TO FUTURE MEETINGS\*\*

=====

1. **CALL TO ORDER, ROLL CALL & PLEDGE OF ALLEGIANCE**
2. **DIRECTOR'S ITEMS**
3. **PUBLIC COMMENT** – At this time, public comment will be received on any item on the agenda. Individual comments will be limited to three minutes. The board reserves the right to open the meeting to public comment at any time by a majority vote.
4. **BUDGET WORKSHOP**
  - A. Review and Discuss Fiscal Year 2016-2017 Adjusted Budget Items
  - B. Review and Discuss Fiscal Year 2017-2018 Preliminary Budget Items
5. **CLOSED SESSION**
  - A. Pursuant to Government Code 54957(b)(1), the Board will meet in Closed Session to consider the appointment, employment, evaluation of performance, discipline, or dismissal of a public employee.
6. **RETURN TO OPEN SESSION**
7. **ADJOURNMENT** – Next Regular Meeting April 13, 2017 9:00 am

## Mid-Year Budget Adjustments FY 2016/2017

Account	Actuals YTD	Actuals YTD	ADOPTED FINAL	Actuals YTD	Proposed Adjustments				
	YTD Actuals July 14 - June 15	YTD Actuals July 15 - June 16	Fiscal Year 16-17 Annual Budget	YTD Actuals July 16 - Mar 28	Additions to Make Fiscally Solvent	Deductions from Accts Underspent	Fiscal Year 16-17 Amended Budget	Remainder with Amended Budget	% Amended Budget
0350 · Unreserved: Undesignated	686,648.00	441,367.00	132,582.25	132,582.25			132,582.25	132,582.25	
0002 · Reserve Funds Released	60,000.00	322,161.00	272,249.00	272,249.00			272,249.00	272,249.00	
<b>Total Carryover</b>	<b>746,648.00</b>	<b>763,528.00</b>	<b>404,831.25</b>	<b>404,831.25</b>	<b>0.00</b>	<b>0.00</b>	<b>404,831.25</b>	<b>404,831.25</b>	<b>0.00%</b>
<b>Income</b>					Funds Received in Excess of Money Anticipated, May Budget Not Receive				
0100 · Property Taxes Current Secured	377,346.76	395,267.19	410,392.92	245,072.16			410,392.92	165,320.76	59.72%
0110 · Property Taxes Current Unsecure	8,122.59	7,901.98	8,100.00	7,784.65			8,100.00	315.35	96.11%
0120 · Property Taxes Prior Secured	(94.30)	(233.13)	0.00	(324.75)			0.00	324.75	100.00%
0130 · Property Taxes Prior Unsecured	151.38	187.65	150.00	8.34			150.00	141.66	5.56%
0140 · Property Taxes Supplemental Cur	3,791.95	3,946.81	2,500.00	2,436.75	270.00		2,770.00	333.25	87.97%
0150 · Property Taxes Supplemental Pri	1,993.81	2,056.21	1,900.00	2,235.49	510.00		2,410.00	174.51	92.76%
0175 · Special Tax Assessment	77,528.50	78,081.46	79,090.00	50,843.59			79,090.00	28,246.41	64.29%
0360 · Penalties	3,532.42	5,059.10	4,500.00	4,467.51	1,330.00		5,830.00	1,362.49	76.63%
0400 · Interest Income	2,140.07	2,037.84	1,700.00	1,985.92	330.00		2,030.00	44.08	97.83%
0420 · Rent Land and Buildings	0.00	0.00	1,500.00	0.00		(1,500.00)	0.00	0.00	0.00%
0820 · Homeowners Property Tax Relief	17,039.46	4,134.13	2,000.00	2,090.42	90.00		2,090.00	(0.42)	100.02%
1200 · Other Governmental Agencies	0.00	0.00	0.00	0.00			0.00	0.00	0.00%
1310 · Special Assessments	131,678.04	135,684.67	140,690.00	90,073.25			140,690.00	50,616.75	64.02%
1403 · Transfer from Development Fees	0.00	0.00	0.00	0.00			0.00	0.00	0.00%
1740 · Charge for Services	48,718.00	0.00	50,000.00	50,000.00			50,000.00	0.00	100.00%
1940 · Miscellaneous Revenue	460,793.23	570,240.76	110,000.00	281,478.69	171,478.00		281,478.00	(0.69)	100.00%
1941 · Miscellaneous Refund	382.50	0.00	0.00	0.00			0.00	0.00	0.00%
1942 · Miscellaneous Reimbursement	0.00	12,099.14	10,000.00	12,432.23	2,398.00		12,398.00	(34.23)	100.28%
<b>Total Income</b>	<b>1,133,124.41</b>	<b>1,216,463.81</b>	<b>822,522.92</b>	<b>750,584.25</b>	<b>176,406.00</b>	<b>(1,500.00)</b>	<b>997,428.92</b>	<b>246,844.67</b>	<b>75.25%</b>
<b>Expense</b>									
30 · Payroll Expenses									
3000 · Salaries Permanent Employees	183,793.13	229,699.09	240,000.00	167,281.90			240,000.00	72,718.10	69.70%
3001 · Temporary Employees	74,266.70	96,871.57	90,000.00	83,693.96	20,000.00		110,000.00	26,306.04	76.09%
3002 · Overtime	38,866.39	75,027.63	40,000.00	56,951.54	30,000.00		70,000.00	13,048.46	81.36%
3004 · Other Compensation	19,489.35	109,716.80	40,000.00	37,096.20	10,000.00		50,000.00	12,903.80	74.19%
3020 · Retirement	107,646.10	111,578.00	130,000.00	93,714.78			130,000.00	36,285.22	72.09%
3021 · OASDI	6,454.89	13,074.94	14,300.00	9,916.90	1,000.00		15,300.00	5,383.10	64.82%
3022 · Medicare	4,705.56	6,885.46	9,000.00	4,730.44			9,000.00	4,269.56	52.56%
3040 · Health Insurance	98,753.52	100,219.15	110,000.00	64,046.59		(10,000.00)	100,000.00	35,953.41	64.05%
3041 · Unemployment Insurance	13,577.48	0.00	4,000.00	0.00			4,000.00	4,000.00	0.00%
3042 · Long Term Disability	1,192.72	650.25	930.00	618.00			930.00	312.00	66.45%
3043 · Deferred Compensation Employer	792.00	14,182.42	14,300.00	8,580.54			14,300.00	5,719.46	60.00%
3044 · Vision/Dental Insurance ER Share	572.40	673.50	5,750.00	5,612.28	1,850.00		7,600.00	1,987.72	73.85%
3060 · Workers Compensation Employer	43,192.00	40,332.00	47,100.00	34,509.00			47,100.00	12,591.00	73.27%
<b>Total 30 · Payroll Expenses</b>	<b>593,302.24</b>	<b>798,910.81</b>	<b>745,380.00</b>	<b>566,752.13</b>	<b>62,850.00</b>	<b>(10,000.00)</b>	<b>798,230.00</b>	<b>231,477.87</b>	<b>71.00%</b>

## Mid-Year Budget Adjustments FY 2016/2017

Account	Actuals YTD	Actuals YTD	ADOPTED FINAL	Actuals YTD	Proposed Adjustments				
	YTD Actuals July 14 - June 15	YTD Actuals July 15 - June 16	Fiscal Year 16-17 Annual Budget	YTD Actuals July 16 - Mar 28	Additions to Make Fiscally Solvent	Deductions from Accts Underspent	Fiscal Year 16-17 Amended Budget	Remainder with Amended Budget	% Amended Budget
4020 · Clothing & Personal Supplies	9,169.35	7,412.35	8,000.00	12,246.03	7,000.00		15,000.00	2,753.97	81.64%
4021 · Fire Turnouts	10,082.43	4,637.29	20,000.00	1,739.08		(5,000.00)	15,000.00	13,260.92	11.59%
4022 · Uniforms	3,633.46	2,516.79	2,000.00	1,479.70			2,000.00	520.30	73.99%
4040 · Communications	15,530.79	9,381.27	10,000.00	4,616.15		(5,000.00)	5,000.00	383.85	92.32%
4042 · Dispatch	5,825.01	3,446.11	6,000.00	1,823.92			6,000.00	4,176.08	30.40%
4060 · Food & Food Products	3,339.90	886.34	1,000.00	291.47			1,000.00	708.53	29.15%
4080 · Household Expense	3,999.06	2,657.77	2,500.00	2,577.11	300.00		2,800.00	222.89	92.04%
4085 · Refuse Disposal	1,923.21	2,211.10	2,650.00	1,995.88	250.00		2,900.00	904.12	68.82%
4100 · Insurance Premium	18,676.00	19,077.00	19,100.00	18,440.00			19,100.00	660.00	96.55%
4101 · Insurance Additional Liability	0.00	1,587.60	2,000.00	1,641.60			2,000.00	358.40	82.08%
4140 · Maintenance Equipment	3,830.74	3,704.42	4,000.00	3,801.12			4,000.00	198.88	95.03%
4141 · Maint Office Equipment	0.00	0.00	100.00	0.00			100.00	100.00	0.00%
4142 · Maint Telephone/Radio	227.95	0.00	250.00	0.00			250.00	250.00	0.00%
4145 · Maintenance Equip Parts	110.78	147.70	150.00	70.26			150.00	79.74	46.84%
4160 · Vehicle Maintenance Service	37,195.48	23,354.84	18,000.00	1,519.50		(10,000.00)	8,000.00	6,480.50	18.99%
4161 · Vehicle Maintenance Parts	200.00	4,174.90	4,200.00	358.07			4,200.00	3,841.93	8.53%
4162 · Vehicle Maintenance Supplies	36,310.90	28,485.32	30,000.00	13,180.62		(4,505.00)	25,495.00	12,314.38	51.70%
4164 · Vehicle Maintenance Tires	4,767.67	1,871.50	2,000.00	2,983.57	1,000.00		3,000.00	16.43	99.45%
4180 · Maintenance Building & Improvem	10,974.55	22,979.00	15,000.00	3,515.73		(10,000.00)	5,000.00	1,484.27	70.32%
4197 · Maintenance Building Supplies	11,079.24	3,747.72	5,000.00	2,759.98			5,000.00	2,240.02	55.20%
4200 · Medical, Dental, and Laboratory	0.00	49.99	0.00	365.13	370.00		370.00	4.87	98.68%
4220 · Memberships	2,592.00	2,767.17	3,000.00	2,311.43			3,000.00	688.57	77.05%
4240 · Miscellaneous Expense	0.00	105.00	2,000.00	8.83			2,000.00	1,991.17	0.44%
4260 · Office Supplies	5,893.99	4,836.58	6,000.00	3,221.16		(1,050.00)	4,950.00	1,728.84	65.07%
4261 · Postage	722.40	550.17	750.00	289.15			750.00	460.85	38.55%
4262 · Software	1,981.02	1,319.57	2,000.00	1,620.39			2,000.00	379.61	81.02%
4263 · Subscription/Newspaper/Journals	128.00	20.00	150.00	545.00	400.00		550.00	5.00	99.09%
4266 · Printing/Duplicating Services	828.79	1,598.66	2,000.00	1,240.47			2,000.00	759.53	62.02%
4300 · Professional & Specialized Serv	20,034.41	12,967.82	1,900.00	3,554.48	1,655.00		3,555.00	0.52	99.99%
4304 · Agency Administration Fee	0.00	676.78	700.00	763.92	70.00		770.00	6.08	99.21%
4305 · Audit & Accounting Services	0.00	0.00	5,000.00	0.00	1,000.00		6,000.00	6,000.00	0.00%
4308 · External Data Processing Servic	65.00	0.00	100.00	0.00			100.00	100.00	0.00%
4313 · Legal Services	0.00	0.00	0.00	0.00			0.00	0.00	0.00%
4323 · Psychological Services	0.00	0.00	0.00	0.00			0.00	0.00	0.00%
4324 · Medical, Dental, Lab & Ambulanc	100.00	715.00	400.00	340.00			400.00	60.00	85.00%
4400 · Publication & Legal Notices	190.90	254.88	250.00	393.20	150.00		400.00	6.80	98.30%
4420 · Rent & Lease Equipment	6,246.90	6,856.35	6,300.00	4,433.28	300.00		6,600.00	2,166.72	67.17%
4460 · Small Tools & Instruments	4,909.53	2,797.34	4,500.00	731.96		(2,500.00)	2,000.00	1,268.04	36.60%
4461 · Minor Equipment	13,336.24	3,249.06	5,000.00	1,430.31		(2,500.00)	2,500.00	1,069.69	57.21%
4462 · Computer Equipment	1,399.17	1,733.72	9,000.00	0.00		(5,000.00)	4,000.00	4,000.00	0.00%
4500 · Special Department Expense	5,817.95	7,383.20	11,600.00	536.69		(9,600.00)	2,000.00	1,463.31	26.84%
4501 · Special Projects	0.00	0.00	7,000.00	35.00		(5,000.00)	2,000.00	1,965.00	1.75%

## Mid-Year Budget Adjustments FY 2016/2017

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4503 · Staff Development	4,034.39	5,059.96	4,200.00	7,722.24	5,800.00		10,000.00	2,277.76	77.22%
4507 · Fire Equipment	0.00	0.00	10,000.00	0.00		(5,000.00)	5,000.00	5,000.00	0.00%
4540 · Staff Development not 1099	4,522.00	3,220.99	3,200.00	3,263.07	710.00		3,910.00	646.93	83.45%
4600 · Transportation and Travel	771.40	2,681.75	1,000.00	116.97		(500.00)	500.00	383.03	23.39%
4606 · Fuel Purchases	21,371.03	15,823.17	16,000.00	9,164.04			16,000.00	6,835.96	57.28%
4620 · Utilities	19,138.11	17,556.95	20,000.00	17,277.76	5,800.00		25,800.00	8,522.24	66.97%
<b>Total 40 · Regular Expenses</b>	<b>290,959.75</b>	<b>234,503.13</b>	<b>274,000.00</b>	<b>134,404.27</b>	<b>24,805.00</b>	<b>(65,655.00)</b>	<b>233,150.00</b>	<b>98,745.73</b>	<b>57.65%</b>
<b>Other Charges</b>									
5060 · Retirement Other Long Term Debt	4,698.28	6,704.77	6,800.00	6,704.77			6,800.00	95.23	98.60%
<b>Fixed Assets</b>									
6000 · Fixed Asset Land	27,654.00	27,653.06	27,654.00	27,653.06			27,654.00	0.94	100.00%
6040 · Fixed Asset Equipment	0.00	190,349.37	73,020.17	0.00		(12,000.00)	61,020.17	61,020.17	0.00%
<b>Appropriations for Contingencies</b>									
7700 · Contingency	0.00	95,000.00	100,000.00	0.00			100,000.00	100,000.00	0.00%
<b>Total Other Charges/Fixed Assets/Contingency</b>	<b>32,352.28</b>	<b>319,707.20</b>	<b>207,474.17</b>	<b>34,357.83</b>	<b>0.00</b>	<b>(12,000.00)</b>	<b>195,474.17</b>	<b>161,116.34</b>	<b>17.58%</b>
<b>Reserves - Total Balance</b>									
0000 · Reserved General	0.00	247,249.00	100,000.00	0.00			100,000.00		0.00%
0000 · Compensated Absences Reserve	0.00	155,000.00	100,000.00	0.00			100,000.00		0.00%
0000 · Equipment Replacement Reserve	0.00	170,000.00	100,000.00	0.00			100,000.00		0.00%
<b>Total Reserves</b>	<b>0.00</b>	<b>572,249.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>884,261.99</b>	<b>1,353,121.14</b>	<b>1,226,854.17</b>	<b>735,514.23</b>	<b>87,655.00</b>	<b>(87,655.00)</b>	<b>1,226,854.17</b>	<b>491,339.94</b>	<b>59.95%</b>
<b>Net Income</b>	<b>995,510.42</b>	<b>626,870.67</b>	<b>500.00</b>	<b>419,901.27</b>	<b>(87,655.00)</b>	<b>87,655.00</b>	<b>175,406.00</b>	<b>160,335.98</b>	

## FY 2016-2017 Amended Budget Transfers

From Sub-Object	Amount		To Sub-Object
3040	\$ 10,000.00	➤	3004 · Other Compensation
4040	\$ 70.00	➤	4304 · Agency Administration Fee
4021	\$ 5,000.00	➤	3002 · Overtime
4040	\$ 150.00	➤	4400 · Publication & Legal Notices
4040	\$ 400.00	➤	4263 · Subscription/Newspaper/Journals
4040	\$ 370.00	➤	4200 · Medical, Dental, and Laboratory
4040	\$ 710.00	➤	4540 · Staff Development not 1099
4040	\$ 1,000.00	➤	3021 · OASDI
4040	\$ 1,000.00	➤	4164 · Vehicle Maintenance Tires
4040	\$ 1,000.00	➤	4305 · Audit & Accounting Services
4040	\$ 300.00	➤	4503 · Staff Development
4160	\$ 10,000.00	➤	3001 · Temporary Employees
4162	\$ 4,505.00	➤	4620 · Utilities
4180	\$ 10,000.00	➤	3001 · Temporary Employees
4260	\$ 1,050.00	➤	4620 · Utilities
4460	\$ 2,000.00	➤	4020 · Clothing & Personal Supplies
4460	\$ 500.00	➤	4503 · Staff Development
4461	\$ 1,655.00	➤	4300 · Professional & Specialized Serv
4461	\$ 300.00	➤	4080 · Household Expense
4461	\$ 300.00	➤	4420 · Rent & Lease Equipment
4461	\$ 245.00	➤	4085 · Refuse Disposal
4462	\$ 5,000.00	➤	4020 · Clothing & Personal Supplies
4500	\$ 1,600.00	➤	3044 · Vision/Dental Insurance ER Share
4500	\$ 8,000.00	➤	3002 · Overtime
4501	\$ 5,000.00	➤	4503 · Staff Development
4507	\$ 5,000.00	➤	3002 · Overtime
4600	\$ 250.00	➤	3044 · Vision/Dental Insurance ER Share
4600	\$ 5.00	➤	4085 · Refuse Disposal
4600	\$ 245.00	➤	4620 · Utilities
6040	\$ 12,000.00	➤	3002 · Overtime
		➤	
		➤	

## Mutual Aid Reimbursement 2016 Fire Season

Fire Name	Received INV	Expected Reimb	Received Reimb	Check Number	Amount
Aukum Fire	YES	\$ 1,236.65	YES	# 06-963315	\$ 1,236.65
San Gabriel Complex (Fish & Reservoir)	YES	\$ 39,251.07	NO	#	\$ -
Erskine Fire	YES	\$ 20,866.91	YES	ACH 12012994732	\$ 20,866.91
Trailhead Fire Incident (E-61 - FY 15/16)	YES	\$ 16,364.38	NO	#	\$ -
Trailhead Fire Incident (E-61 - FY 16/17)	YES	\$ 49,093.80	NO	#	\$ -
Trailhead Fire Incident (WT-62 - FY 15/16)	YES	\$ 11,606.75	YES	# 07-459950	\$ 11,606.75
Trailhead Fire Incident (WT-62 - FY 16/17)	YES	\$ 35,275.64	YES	# 07-480400	\$ 35,275.64
Storksbill Fire	YES	\$ 3,861.24	YES	# 07-147122	\$ 3,861.32
Sand Fire	YES	\$ 17,389.09	NO	#	\$ -
Clayton Fire	YES	\$ 22,357.40	YES	# 07-277893	\$ 22,357.40
Chimney Fire	YES	\$ 61,855.48	YES	# 07-33356	\$ 61,855.48
<b>Total Expected:</b>		<b>\$ 279,158.42</b>		<b>Total Received:</b>	<b>\$ 157,060.15</b>
				<b>Reimb Not Yet Disbursed:</b>	<b>\$ 122,098.27</b>

## Proposed Budget FY 2017/2018

Account	Actuals YTD YTD Actuals July 14 - June 15	Actuals YTD YTD Actuals July 15 - June 16	Fiscal Year 16-17 Amended Budget	Fiscal Year 17-18 Proposed Budget	NOTES:
0350 · Unreserved: Undesignated	686,648.00	441,367.00	132,582.25	400,000.00	Need at least this much to net positive
0002 · Reserve Funds Released	60,000.00	322,161.00	272,249.00		
<b>Total Carryover</b>	<b>746,648.00</b>	<b>763,528.00</b>	<b>404,831.25</b>	<b>400,000.00</b>	
<b>Income</b>					
0100 · Property Taxes Current Secured	377,346.76	395,267.19	410,392.92	426,808.64	4% Increase - Sally Zutter Letter Account
0110 · Property Taxes Current Unsecure	8,122.59	7,901.98	8,100.00	8,505.00	5% Increase - Sally Zutter Letter Account
0120 · Property Taxes Prior Secured	(94.30)	(233.13)	0.00	0.00	
0130 · Property Taxes Prior Unsecured	151.38	187.65	150.00	150.00	
0140 · Property Taxes Supplemental Cur	3,791.95	3,946.81	2,770.00	2,000.00	
0150 · Property Taxes Supplemental Pri	1,993.81	2,056.21	2,410.00	1,800.00	
0175 · Special Tax Assessment	77,528.50	78,081.46	79,090.00	79,000.00	Flat Fee - No Increase
0360 · Penalties	3,532.42	5,059.10	5,830.00	4,500.00	
0400 · Interest Income	2,140.07	2,037.84	2,030.00	1,000.00	
0420 · Rent Land and Buildings	0.00	0.00	0.00	0.00	Original Placement of Sta 65 Invoicing
0820 · Homeowners Property Tax Relief	17,039.46	4,134.13	2,090.00	2,000.00	Sally Zutter Letter Account
1200 · Other Governmental Agencies	0.00	0.00	0.00	0.00	
1310 · Special Assessments	131,678.04	135,684.67	140,690.00	143,503.80	2% Increase
1403 · Transfer from Development Fees	0.00	0.00	0.00	0.00	Development Fee Released
1740 · Charge for Services	48,718.00	0.00	50,000.00	50,000.00	Includes Sta 65, JPA Admin/Rent/Util
1940 · Miscellaneous Revenue	460,793.23	570,240.76	281,478.00	110,000.00	SAFER Grant?
1941 · Miscellaneous Refund	382.50	0.00	0.00	0.00	
1942 · Miscellaneous Reimbursement	0.00	12,099.14	12,398.00	10,000.00	
<b>Total Income</b>	<b>1,133,124.41</b>	<b>1,216,463.81</b>	<b>997,428.92</b>	<b>839,267.44</b>	
<b>Expense</b>					
30 · Payroll Expenses					
3000 · Salaries Permanent Employees	183,793.13	229,699.09	240,000.00	250,000.00	
3001 · Temporary Employees	74,266.70	96,871.57	110,000.00	110,000.00	
3002 · Overtime	38,866.39	75,027.63	70,000.00	70,000.00	
3004 · Other Compensation	19,489.35	109,716.80	50,000.00	50,000.00	
3020 · Retirement	107,646.10	111,578.00	130,000.00	130,000.00	
3021 · OASDI	6,454.89	13,074.94	15,300.00	20,000.00	
3022 · Medicare	4,705.56	6,885.46	9,000.00	9,000.00	
3040 · Health Insurance	98,753.52	100,219.15	100,000.00	100,000.00	
3041 · Unemployment Insurance	13,577.48	0.00	4,000.00	4,000.00	
3042 · Long Term Disability	1,192.72	650.25	930.00	1,000.00	

## Proposed Budget FY 2017/2018

Account	Actuals YTD	Actuals YTD	Fiscal Year 16-17 Amended Budget	Fiscal Year 17-18 Proposed Budget	NOTES:
	YTD Actuals July 14 - June 15	YTD Actuals July 15 - June 16			
3043 · Deferred Compensation Employer	792.00	14,182.42	14,300.00	14,000.00	
3044 · Vision/Dental Insurance ER Share	572.40	673.50	7,600.00	8,000.00	
3060 · Workers Compensation Employer	43,192.00	40,332.00	47,100.00	48,000.00	
<b>Total 30 · Payroll Expenses</b>	<b>593,302.24</b>	<b>798,910.81</b>	<b>798,230.00</b>	<b>814,000.00</b>	
4020 · Clothing & Personal Supplies	9,169.35	7,412.35	15,000.00	10,000.00	
4021 · Fire Turnouts	10,082.43	4,637.29	15,000.00	10,000.00	
4022 · Uniforms	3,633.46	2,516.79	2,000.00	2,000.00	600 + 200 for 2 ppl, plus EH
4040 · Communications	15,530.79	9,381.27	5,000.00	10,000.00	
4042 · Dispatch	5,825.01	3,446.11	6,000.00	6,000.00	
4060 · Food & Food Products	3,339.90	886.34	1,000.00	1,000.00	
4080 · Household Expense	3,999.06	2,657.77	2,800.00	3,000.00	
4085 · Refuse Disposal	1,923.21	2,211.10	2,900.00	2,700.00	222.16 * 12 months = 2665.92
4100 · Insurance Premium	18,676.00	19,077.00	19,100.00	19,100.00	
4101 · Insurance Additional Liability	0.00	1,587.60	2,000.00	2,000.00	
4140 · Maintenance Equipment	3,830.74	3,704.42	4,000.00	4,000.00	
4141 · Maint Office Equipment	0.00	0.00	100.00	100.00	
4142 · Maint Telephone/Radio	227.95	0.00	250.00	250.00	
4145 · Maintenance Equip Parts	110.78	147.70	150.00	150.00	
4160 · Vehicle Maintenance Service	37,195.48	23,354.84	8,000.00	8,000.00	
4161 · Vehicle Maintenance Parts	200.00	4,174.90	4,200.00	4,000.00	
4162 · Vehicle Maintenance Supplies	36,310.90	28,485.32	25,495.00	30,000.00	
4164 · Vehicle Maintenance Tires	4,767.67	1,871.50	3,000.00	2,000.00	what tires do we anticipate?
4180 · Maintenance Building & Improvem	10,974.55	22,979.00	5,000.00	5,000.00	
4197 · Maintenance Building Supplies	11,079.24	3,747.72	5,000.00	5,000.00	
4200 · Medical, Dental, and Laboratory	0.00	49.99	370.00	50.00	
4220 · Memberships	2,592.00	2,767.17	3,000.00	3,000.00	
4240 · Miscellaneous Expense	0.00	105.00	2,000.00	1,000.00	
4260 · Office Supplies	5,893.99	4,836.58	4,950.00	5,000.00	
4261 · Postage	722.40	550.17	750.00	750.00	
4262 · Software	1,981.02	1,319.57	2,000.00	2,000.00	
4263 · Subscription/Newspaper/Journals	128.00	20.00	550.00	150.00	
4266 · Printing/Duplicating Services	828.79	1,598.66	2,000.00	1,700.00	
4300 · Professional & Specialized Serv	20,034.41	12,967.82	3,555.00	2,600.00	GASB = 2600 - anything more needs to be added
4304 · Agency Administration Fee	0.00	676.78	770.00	1,000.00	
4305 · Audit & Accounting Services	0.00	0.00	6,000.00	6,000.00	
4308 · External Data Processing Servic	65.00	0.00	100.00	100.00	
4313 · Legal Services	0.00	0.00	0.00	0.00	New as of this year - any legal services need to be separ
4323 · Psychological Services	0.00	0.00	0.00	0.00	



## Proposed Budget FY 2017/2018

Account	Actuals YTD	Actuals YTD	Fiscal Year 16-17 Amended Budget	Fiscal Year 17-18 Proposed Budget	NOTES:
	YTD Actuals July 14 - June 15	YTD Actuals July 15 - June 16			
4324 · Medical, Dental, Lab & Ambulanc	100.00	715.00	400.00	400.00	for DMV Physicals - how many? \$100 = 1 Phys
4400 · Publication & Legal Notices	190.90	254.88	400.00	250.00	
4420 · Rent & Lease Equipment	6,246.90	6,856.35	6,600.00	6,500.00	
4460 · Small Tools & Instruments	4,909.53	2,797.34	2,000.00	4,000.00	
4461 · Minor Equipment	13,336.24	3,249.06	2,500.00	4,000.00	
4462 · Computer Equipment	1,399.17	1,733.72	4,000.00	9,000.00	third year of this budget item at 9k as orig planned
4500 · Special Department Expense	5,817.95	7,383.20	2,000.00	2,000.00	
4501 · Special Projects	0.00	0.00	2,000.00	2,000.00	
4503 · Staff Development	4,034.39	5,059.96	10,000.00	10,000.00	
4507 · Fire Equipment	0.00	0.00	5,000.00	5,000.00	
4540 · Staff Development not 1099	4,522.00	3,220.99	3,910.00	5,000.00	
4600 · Transportation and Travel	771.40	2,681.75	500.00	1,000.00	
4606 · Fuel Purchases	21,371.03	15,823.17	16,000.00	16,000.00	
4620 · Utilities	19,138.11	17,556.95	25,800.00	25,000.00	
<b>Total 40 · Regular Expenses</b>	<b>290,959.75</b>	<b>234,503.13</b>	<b>233,150.00</b>	<b>237,800.00</b>	
<b>Other Charges</b>					
5060 · Retirement Other Long Term Debt	4,698.28	6,704.77	6,800.00	6,800.00	
<b>Fixed Assets</b>					
6000 · Fixed Asset Land	27,654.00	27,653.06	27,654.00	27,700.00	
6040 · Fixed Asset Equipment	0.00	190,349.37	61,020.17	50,000.00	anything here? was for WT-62 purchases
<b>Appropriations for Contingencies</b>					
7700 · Contingency	0.00	95,000.00	100,000.00	100,000.00	
<b>Total Other Charges/Fixed Assets/Contingency</b>	<b>32,352.28</b>	<b>319,707.20</b>	<b>195,474.17</b>	<b>184,500.00</b>	
<b>Reserves - Total Balance</b>					
0000 · Reserved General	0.00	247,249.00	100,000.00	100,000.00	
0000 · Compensated Absences Reserve	0.00	155,000.00	100,000.00	100,000.00	
0000 · Equipment Replacement Reserve	0.00	170,000.00	100,000.00	100,000.00	
<b>Total Reserves</b>	<b>0.00</b>	<b>572,249.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	
<b>Total Expenses</b>	<b>884,261.99</b>	<b>1,353,121.14</b>	<b>1,226,854.17</b>	<b>1,236,300.00</b>	
<b>Net Income</b>	<b>995,510.42</b>	<b>626,870.67</b>	<b>175,406.00</b>	<b>2,967.44</b>	

FISCAL YEAR 2017-2018

Actuarial Report

ER Normal Cost % Annual Lump Sum

1 PEPRA Misc Total	6.533%	\$ -
3 Misc Total	0.000%	\$ 35,377.00
1 PEPRA Safety Total	11.990%	\$ 41.00
9 Safety Total	18.615%	\$ 120,369.00

Position	Class	Hours Estimate with Overtime	Gross Pay (Est. with OT)	CalPERS Unfunded Liability Percentage of Gross	CalPERS Percentage of Gross Pay (Unfunded Liability)	CalPERS Unfunded Liability Flat Dollar Amount	Total CalPERS Unfunded Liability Obligation	Per Pay Period	
Administrative Assistant	PEPRA Misc	2080	\$ 52,243.36	6.533%	\$ 3,413.06	\$ -	\$ 3,413.06	\$ 131.27	PEPRA Misc Person #1
Administrative Assistant	Miscellaneous	0	\$ -	0%	\$ -	\$ 11,792.33	\$ 11,792.33	\$ 453.55	Misc Person #1
Administrative Assistant	Miscellaneous	0	\$ -	0%	\$ -	\$ 11,792.33	\$ 11,792.33	\$ 453.55	Misc Person #2
Mechanic	Miscellaneous	0	\$ -	0%	\$ -	\$ 11,792.33	\$ 11,792.33	\$ 453.55	Misc Person #3
Fire Chief	Safety	2080	\$ 92,701.44	18.615%	\$ 17,256.37	\$ 13,374.33	\$ 30,630.71	\$ 1,178.10	Safety Person #1
Captain/TO	Safety	2252	\$ 81,165.28	18.615%	\$ 15,108.92	\$ 13,374.33	\$ 28,483.25	\$ 1,095.51	Safety Person #2
JPA Medic	Safety	3483	\$ 96,156.89	18.615%	\$ 17,899.61	\$ 13,374.33	\$ 31,273.94	\$ 1,202.84	Safety Person #3
JPA Medic	Safety	3483	\$ 96,156.89	18.615%	\$ 17,899.61	\$ 13,374.33	\$ 31,273.94	\$ 1,202.84	Safety Person #4
JPA Medic	Safety	3483	\$ 96,156.89	18.615%	\$ 17,899.61	\$ 13,374.33	\$ 31,273.94	\$ 1,202.84	Safety Person #5
JPA Medic	PEPRA Safety	3600	\$ 83,490.41	11.990%	\$ 10,010.50	\$ 41.00	\$ 10,051.50	\$ 386.60	PEPRA Safety Person #1
JPA Medic	Safety	3522	\$ 90,069.25	18.615%	\$ 16,766.39	\$ 13,374.33	\$ 30,140.72	\$ 1,159.26	Safety Person #6
JPA Medic	Safety	3483	\$ 96,156.89	18.615%	\$ 17,899.61	\$ 13,374.33	\$ 31,273.94	\$ 1,202.84	Safety Person #7
JPA - Extra Help	Safety	500	\$ 11,500.00	18.615%	\$ 2,140.73	\$ 13,374.33	\$ 15,515.06	\$ 596.73	Safety Person #8
JPA - Extra Help	Safety	500	\$ 11,500.00	18.615%	\$ 2,140.73	\$ 13,374.33	\$ 15,515.06	\$ 596.73	Safety Person #9

Miscellaneous Totals:	\$ -	\$ 35,377.00	\$ 35,377.00	\$ 1,360.65
PEPRA Misc Totals:	\$ 3,413.06	\$ -	\$ 3,413.06	\$ 131.27
Safety Totals:	\$ 122,870.83	\$ 106,994.67	\$ 229,865.49	\$ 8,840.98
PEPRA Safety Totals:	\$ 10,010.50	\$ 41.00	\$ 10,051.50	\$ 386.60
GTFD Fund Totals:	\$ 35,778.35	\$ 62,125.67	\$ 97,904.02	\$ 3,765.54
JPA Fund Totals:	\$ 102,656.76	\$ 93,661.33	\$ 196,318.09	\$ 7,550.70
Grand Totals:	\$ 138,435.11	\$ 155,787.00	\$ 294,222.11	\$ 11,316.24