

BEAR VALLEY COMMUNITY SERVICES DISTRICT

FINAL BUDGET



FISCAL YEAR 2015/16

BEAR VALLEY COMMUNITY SERVICES DISTRICT

FINAL BUDGET

FISCAL YEAR 2015/16

BOARD OF DIRECTORS

CHARLENE LACLAIRE, PRESIDENT
RICK ZANUTTO, VICE-PRESIDENT
JANE BARON, DIRECTOR
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WALT RITCHIE, DIRECTOR

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DAVID M. EDMONDS

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JEFF KERMODE, INTERIM PUBLIC SAFETY DIRECTOR/CHIEF OF POLICE
VACANT, ADMINISTRATIVE SERVICES DIRECTOR
VACANT, PUBLIC WORKS DIRECTOR

CORE BUDGET TEAM

DAVID EDMONDS, GENERAL MANAGER
KRISTY MCEWEN, ASSISTANT TO THE GENERAL MANAGER
JONATHAN OROZCO, ACCOUNTANT I

SUPERVISORY & SUPPORT STAFF

ADMINISTRATION

Jonathan Orozco, Accountant I

PUBLIC WORKS

Dawn Smith, Administrative Assistant

PUBLIC SAFETY

Karolyn Hartmann, Supervising Dispatcher
Brad Ritchie, Senior Officer

ROADS

Will Parks, Road Supervisor

WATER

John (J.W.) Murray, Water Supervisor

WASTEWATER

Mac Askari, Wastewater Supervisor

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BUDGET OVERVIEW



ABOUT BEAR VALLEY COMMUNITY SERVICES DISTRICT

Bear Valley Springs is a Community Services District formed and operating pursuant to California Government Code §61000 and following. In addition to guidelines related to powers, authority, organization and authorization to provide various services, the budget process requirements are specified within the Code:

California Government Code Section 61110 stipulates the budget timelines and procedures to be followed by Community Services Districts. The pertinent dates are:

July 1 – 61110(c) “On or before July 1 of each year...the board of directors shall publish a notice stating all of the following:

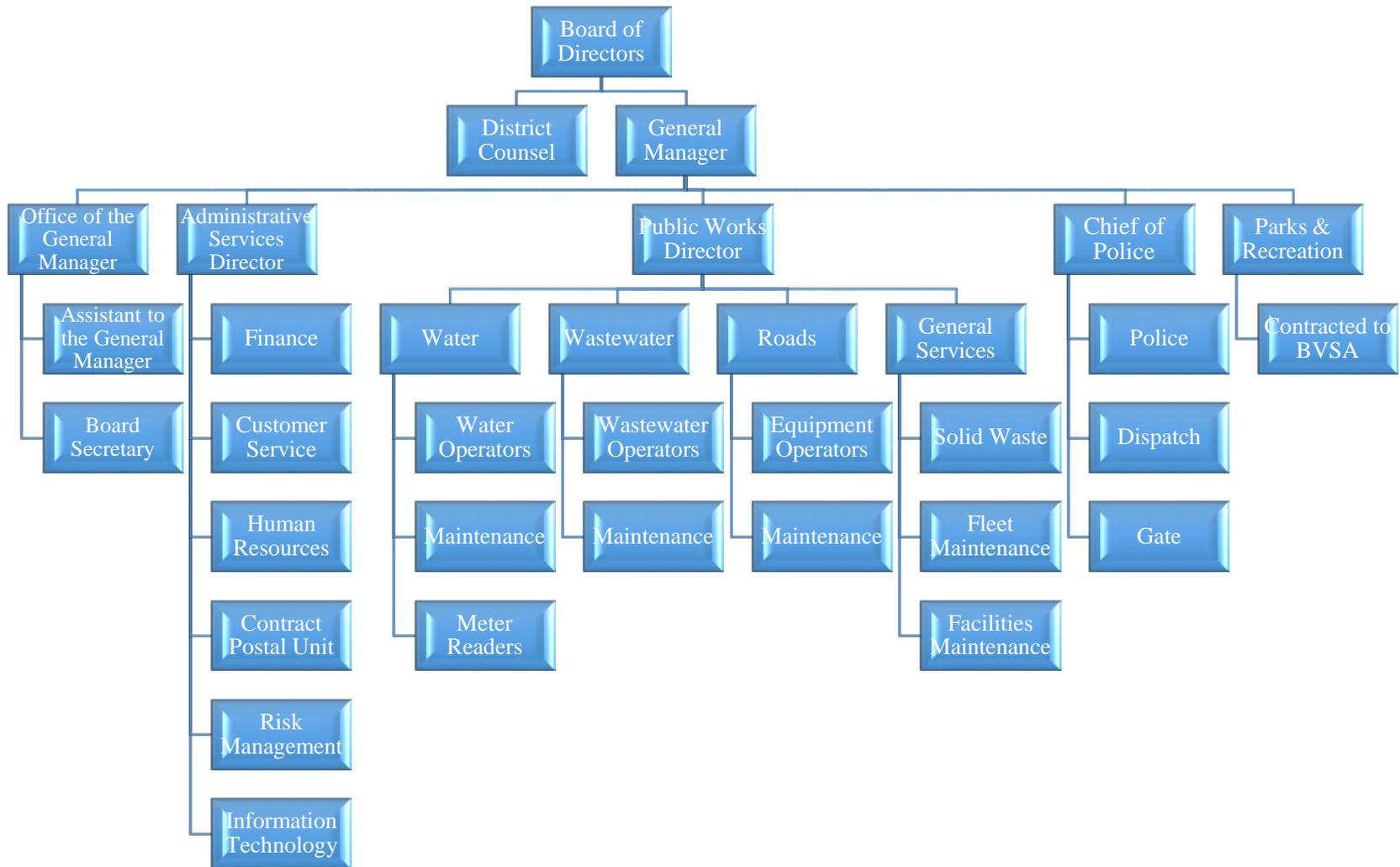
(1) Either that it has adopted a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.

(2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

September 1 – 61110(f) “On or before September 1 of each year the board of directors shall adopt a final budget that conforms to generally accepted accounting and budgeting procedures for special districts. The general manager shall forward a copy of the final budget to the auditor of each county in which the district is located.

The Bear Valley Community Services District (“the District”) is a multi-service, local government agency. The following organizational chart outlines the various services provided by the District.

DISTRICT ORGANIZATION CHART



FUND DESCRIPTIONS

General Fund

The General Fund is the predominant fund for financing District programs and services. It is used to account for revenues which are not specifically designated to be accounted for by any other fund, such as special revenue funds and enterprise funds. The primary source of revenue for the General Fund is the District's share of property tax.

Property owners pay 1% of the assessed valuation of their property (primarily lands and structures) in accordance with Proposition 13 passed in 1978. Each parcel is assigned a Tax Rate Area (TRA) which determines the District's allocation of the 1% property tax. There are currently nineteen (19) different TRAs with different allocation formulas comprising the District.

Therefore, as property values have declined within the District, revenue has proportionally declined. However, this year the projected total of assessed valuation of the Secured Roll of all properties within Bear Valley is increasing from \$651,031,117 to \$668,912,652 for a 2.75% increase. On average, the District receives 20% of 1% (.002) of the stated figures. Accordingly, property tax revenue for Fiscal Year 2015/16 has been estimated to increase 2.75% over the prior year's actual received amount.

Departments/Divisions receiving property tax include:

Administration	Contract Postal Unit
Parks & Recreation	Public Safety/Dispatch
Public Safety/Entry Gate	Public Safety/Police
Public Works/General Services	

Additionally, an appropriations limit must be calculated which governs the expenditure of property tax revenue. This is commonly known as the Gann Limit. This year the District is well below the threshold. Detailed information regarding the appropriations limit may be found in the supporting documentation section of this budget.

Special Revenue Funds

Special Revenue Funds are collected on the property tax bill as levies against property owners for a specific purpose and therefore should be separately accounted. Historically, some of these funds, such as the Police and Gate taxes, are not adequate in themselves to fully fund the services for which they are collected, and must be supplemented from property tax of the General Fund.

Departments/Divisions receiving special revenue funds include:

Public Safety/Gate (\$ 75/parcel/year)	Public Safety/Police (\$80/parcel/year)
Public Works/Roads (\$340/parcel/year)	

FUND DESCRIPTIONS

Enterprise Funds

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. An enterprise fund is a separate fund with its own financial statements, rather than commingled with the revenues and expenses of all other government activities. An enterprise fund may not be established for normal government operations.

Establishing an enterprise fund does not create a separate or autonomous entity from the municipal government operation. The municipal department operating the enterprise service continues to fulfill financial and managerial reporting requirements like every other department.

Enterprise funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

Departments/Divisions operating via enterprise funds:

Administration/Post Office

Public Works/Solid Waste

Public Works/Wastewater

Public Works/Water

Debt Service

Funds that will be used to pay the interest and principal of long-term debt.

Development Funds

Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing operations. Designated fund balances should be sufficient to construct the capital improvements budgeted for the following fiscal year or the multi-year capital improvement plan if financing has already been secured.

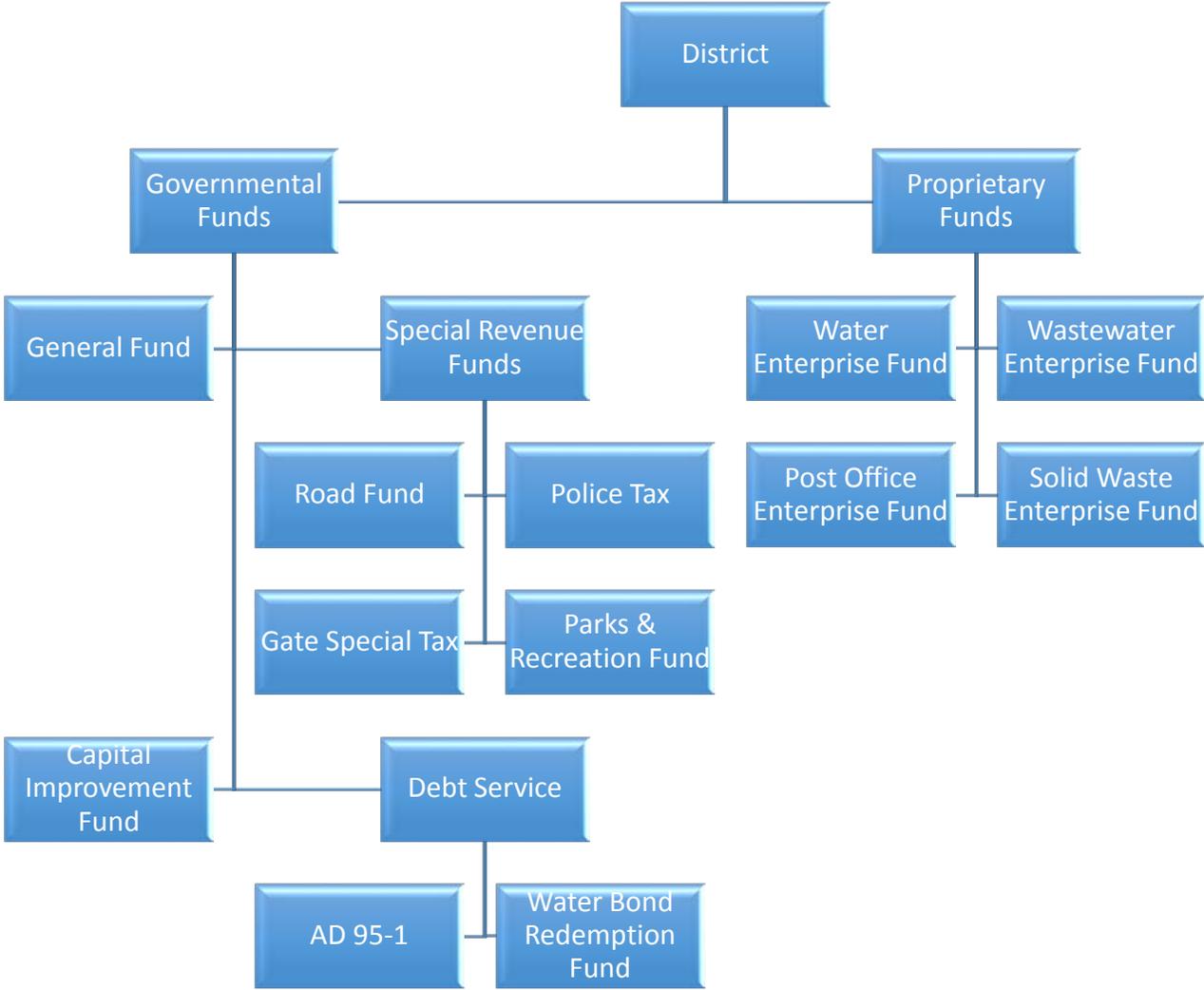
Departments/Divisions with development funds:

Public Works/Wastewater

Public Works/Water

FUND DESCRIPTIONS

Chart of Funds



BUDGET POLICIES & PROCEDURES

Budget Process

On or before July 1 of each year, per Government Code 61110, the General Manager of a Community Services District may either prepare a draft spending plan independently or he may have the Board of Directors approve a preliminary budget. It is most common for the General Manager and staff to work in collaboration to develop a Preliminary Budget to present to the Board in advance of the Board adopting a Final Budget.

On or before September 1 of each year, the Board of Directors shall adopt a Final Budget by Resolution. The General Manager shall then forward a copy to the Auditor of Kern County.

Budget Responsibility

Department heads and supervisors, in conjunction with the General Manager and accounting staff, are responsible for preparing their budgets. Accounting staff provides historical cost data, revenue projections, debt service and reserve estimates while the departments and divisions furnish expenditure needs, program goals and narrative. The General Manager is responsible for ensuring goals and policies of the Board are being addressed and ensuring cooperation amongst all departments, especially those competing for the same resources.

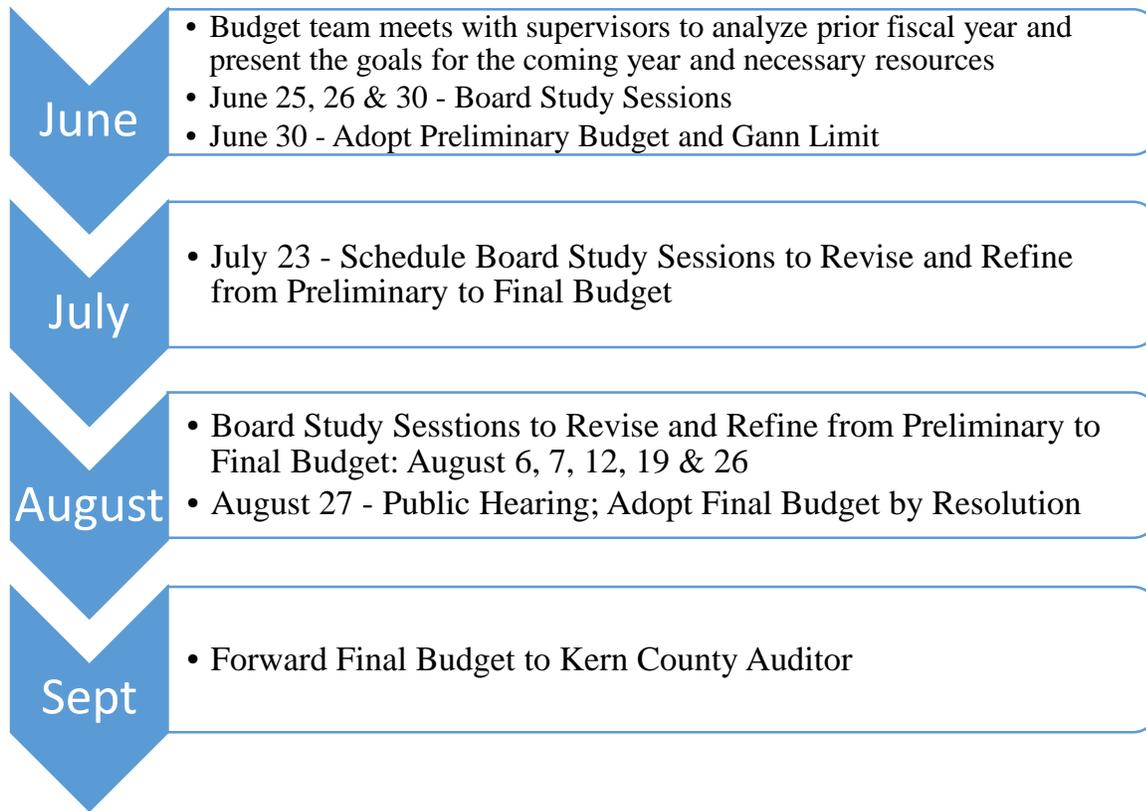
Budget Implementation and Review

A budgetary control system monitored by accounting staff will be used for tracking purposes to ensure fund availability throughout the year. Department heads and supervisors will receive timely budget-to-actual comparison reports to confirm expenditures and appropriations are not overspent and making mid-year corrections if necessary.

The District will periodically prepare formal reports to the Board of Directors regarding the actual performance versus budgetary goals, and overall financial status. This provides real-time reporting to the Board for informed decision making and assists with trend analysis and future budget updates and development.

BUDGET POLICIES & PROCEDURES

Budget Timeline



BUDGET MESSAGE from the GENERAL MANAGER

Since assuming office on July 1, 2014, I have had the opportunity to observe and evaluate District operations and financial systems. I am pleased to say that the majority of District employees are hard-working, enthusiastic and dedicated to our community. In the past they have been hampered by unclear direction, inefficient equipment and procedures, and a legacy of reactive rather than proactive management and maintenance. However, they are eager and have embraced change to improve operations and provide quality service.

Although the District has been compelled to rely on a succession of temporary and interim administrative and finance staff, we still have successfully managed to develop a cohesive team that has embraced a business-minded, yet customer service oriented, culture. This team continues to work hard to implement many of the changes that will be discussed throughout this document.

It is only through our excellent employees that we can endeavor to complete the goals contained herein that will ultimately serve the Bear Valley community.

As the Board is aware, the District is currently using an antiquated financial management and billing software. Prior management staff was directed to implement a new system, however, they failed to do so. Additionally, the Board has expressed concerns with the structure and segregation of various funds. As General Manager, I concur with the Board of Directors and have begun implementing a series of improvements, the foremost of which is to revise the budget format. This fiscal year, the budget format has been dramatically changed and improved to be more accurate, transparent and user-friendly.

In an effort to accurately reflect the true cost to provide District services, it is imperative that transactional coding occur in real time and post to the proper fund. Previously, many costs were charged to Administration within the General Fund and were generically reallocated at the close of each fiscal year. This issue was heavily addressed over the past fiscal year. Another format change includes the correct distinction between capital outlay items and operational expenses. This is important as true capital outlay items are considered fixed assets that require a depreciation schedule. This ultimately affects net equity and may unnecessarily encumber funds.

The core budget team worked with each division supervisor to review in detail financial transactions from the prior fiscal year. This review demonstrated that a clear disconnect existed between prior department heads and supervisors in regard to program goals, completion of projects and the proper coding of items. Further, each department and/or division used the Chart of Accounts (coding) inconsistently. To correct this, the Chart of Accounts has been modified to delete redundancies, add clarity and bring a more logical structure. Each supervisor has been advised on the proper use of these codes. A Chart of Accounts with Glossary is included to aid the Board, the public and the staff to properly understand expenditures.

Those departments providing support services, particularly Administration and General Services, are now specifically included in the other various budgets. By charging these known direct costs to the appropriate fund, the now limited use of Administration Overhead reallocation is more

BUDGET MESSAGE from the GENERAL MANAGER

accurate. Within each budget, the new format logically groups expenses by type and by division performing the service, such as Utilities vs. Equipment vs. Administrative & Professional Services.

As described during the Board Study Sessions, budget numbers were derived through detailed calculations rather than artificial inflation of the previous year's amounts. The refined calculations and the significant changes in format and to the Chart of Accounts will result in an inherent disconnect between last fiscal year and the current fiscal year, therefore there may no longer be direct correlation between line items.

Individual budgets are now grouped by service type, thereby revealing cash flow dynamics and inter-fund relationships. Revenue sources and amounts are fully identified, followed by expenditure detail and any transfers to savings such as contingency and general reserve funds, clearly demonstrating a balanced budget. Additionally, any loans between funds are itemized, including outstanding balances; a standard practice that had been omitted from previous budgets.

The new form of budget explicitly states the program goals for each division, taking into account the desires of the Board, the expectations of the public, the needs of the division, and available resources. I have ensured that each supervisor was afforded the opportunity to directly participate in the Board Study Sessions, allowing them to share their expertise and to offer options and solutions, and allowing the Board to take advantage of their understanding of actual needs in their respective fields. Adoption of a budget that includes specified program goals ensures a unified effort and sets forth a work plan for the year.

The Board of Directors and General Manager have listened to the concerns of the community and this budget addresses many of those issues; a responsive government is an accountable government. Consequently, this budget contains an aggressive program to complete significant construction projects, and upgrades to infrastructure and software, the expectations are realistic with funding appropriately identified and immediately available. I am confident that Fiscal Year 2015/16 will be a year of accomplishment and success for Bear Valley Community Services District.

Respectfully,

David M. Edmonds
General Manager

FINANCIAL BUDGETS



General Fund

OVERVIEW

As stated in the Fund Description section above and demonstrated in the table below, the General Fund is the catch-all fund used to account for revenues which are not specifically designated to be accounted for by any other fund, such as special revenue funds and enterprise funds. The primary source of revenue for the General Fund is the District's share of property tax.

Property tax is the most discretionary of District funds, meaning it may be applied toward any activated authority or service within the purview of the District. This thereby creates competition for the use of those funds amongst departments/divisions. There has been much discussion in previous years regarding the consumption of property tax. The chart below illustrates how property taxes are divided.

This section of the budget only provides an overview; please refer to individual budgets for more detail.

Funding & Revenue Sources for General Fund

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
			\$1,734,540
40101			\$1,536,507
40102	\$1,485,700	\$1,474,460	\$(19,000)
40181			\$289,600
40191			\$271,500
40504			\$12,000
40507		\$16,308	\$35,000
40581			\$385,000
40601	\$15,000	\$3,823	\$5,000
40611	\$29,020	\$29,641	\$30,000
40721	\$25,000	\$4,050	\$4,500
40733	\$5,000	\$2,745	\$1,750
40735	\$715	\$370	\$350
40741	\$12,000	\$3,581	\$10,300
40743			\$25,500
40745	\$10,000	-	\$2,500
40751	\$500	-	\$250
			\$26,598

TOTAL REVENUES: \$4,351,895

GENERAL FUND

Planned Expenditures

The following provides a breakdown by major category of the planned expenditures for the General Fund for FY 2015/16. Detailed information is provided in the various individual budgets.

Salaries & Benefits	\$ 2,068,549
Services & Supplies	\$ 973,922
Debt Servicing	
Principal	\$ 0
Interest	\$ 0
Capital Outlay	
Land	\$ 0
Buildings	\$ 25,000
Structures & Improvements	\$ 247,500
Equipment	\$ 0
Expenditure Transfers	\$ 0
Transfer to other Funds	\$ 196,986
Contingencies	\$ 0
Fund Balance Available	\$ 839,938
TOTAL BUDGET REQUIREMENTS	\$ 4,351,895

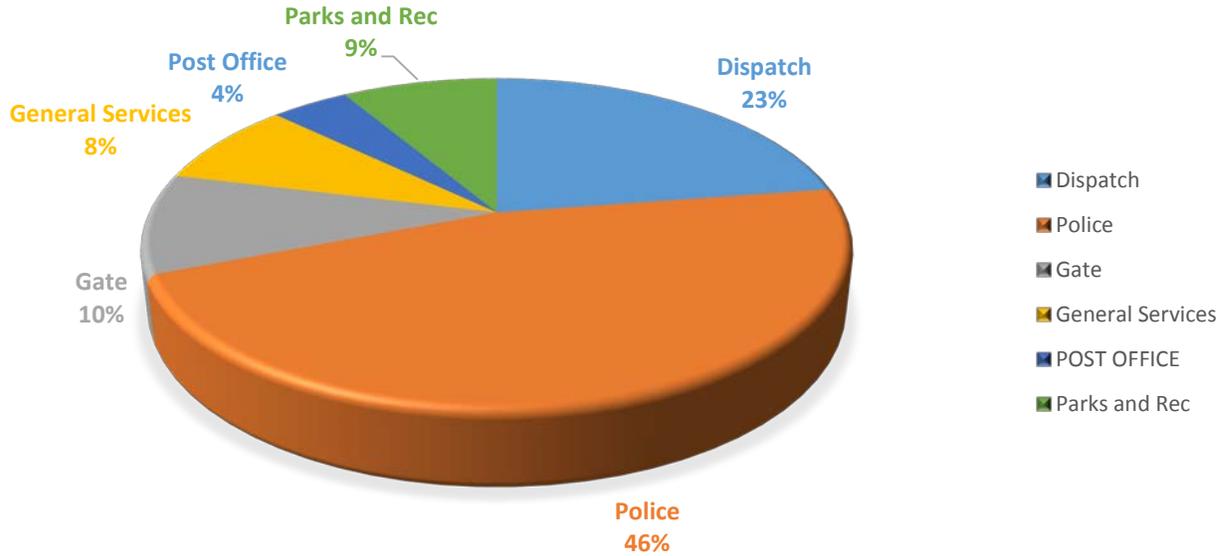
Summary

TOTAL REVENUES:	\$ 4,351,895
TOTAL EXPENSES:	\$ 3,511,957
NET BALANCE:	\$ 839,938*

*Notes:

A separate General Reserve Fund has not been established for the General Fund, therefore a positive net balance exists.

ALLOCATION OF ESTIMATED PROPERTY TAXES TO BE RECEIVED- FY 15/16



Parks & Recreation

PARKS & RECREATION – FUND 45

Budgetarily, Parks & Recreation is funded through property tax coming out of the General Fund. In accordance with Resolution 08-1289, seven percent (7%) of the gross property tax received is transferred from the General Fund into this designated fund. For FY 2015/16 additional funds above the 7% are being appropriated to Parks & Recreation from property taxes of the General Fund to pay for a variety of items that will be completed by the District rather than the Bear Valley Springs Association (BVSA).

Organizationally, under the terms of the lease agreement with Bear Valley Springs Association, operations are administered by BVSA. Amendment Five of the agreement specifies most of this money shall be used for lakefill purposes. Tenant improvements to District property and/or expenditures other than lakefill require District Board of Directors approval.

Program Goals

- Collect Outstanding Balance for Lakefill Water
- Update Lease Agreement
- Re-stripe Equestrian Crossings
 - Funded through private donation

Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover		\$0	\$0
Property Tax Revenue (7%)*		\$103,863	\$107,555
Property Tax Revenue (Additional)			\$23,600
Miscellaneous Revenue**			\$23,795

TOTAL REVENUES: \$154,950

Notes:

*Property tax estimated at \$1,536,507 ($\$1,536,507 \times 0.07 = \$107,555$)

**Miscellaneous Revenue includes reimbursement from BVSA for general liability and property insurance, survey work and private donation for equestrian crossings.

PARKS & RECREATION

Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

Salaries and benefits of District employees are funded by the 5% holdback as defined in the Lease Agreement with the BVSA. 5% holdback is calculated at \$5,378.

TOTAL SALARIES & BENEFITS: \$ 5,378

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Projects and tasks that were previously categorized as Capital Outlay are now included in the following Services & Supplies budget as they are considered operational items.

Administration & Professional Services

This subsection includes those items to be performed by the District rather than the BVSA. Funding includes any available balance of the 5% holdback, additional funds appropriated from the General Fund, and miscellaneous revenues. 5% holdback is calculated at \$5,378.

		2014/15		2015/16
		Budget	Actual	Budget
50230	Parks & Recreation (5% holdback balance after salaries)	-	-	\$0
50240	Striping & Stenciling*	-	-	\$3,200
50241	Operating	-	\$6,912	-
50270	Beetle Abatement	-	-	\$15,000
50281	Legal	-	\$10,364	\$7,500
50283	Audit	-	\$599	\$600
50284	Consulting*	-	-	\$500
50292	State/ County Fees	-	\$300	\$500
50294	Lands & Rights of Way*	-	-	\$1,500
50298	District Insurance*	-	-	\$18,595
	Subtotal			\$47,395

***Notes:**

These items will be reimbursed/donated. Additional funding of property tax beyond the 7% is \$23,600.

Parks & Recreation

This subsection includes those items to be performed by the BVSA in accordance with the Lease Agreement. Funding is from the 7% gross property tax transferred from the General Fund and is calculated at \$102,177 after deducting the 5% holdback.

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50229	Past Due Water/Lakefill	-	\$0*	\$0
50229	Additional Water/Lakefill	-	\$219,670	\$102,177
50241	Operations	\$103,100	\$6,912	-
	Subtotal			\$102,177

***Notes:**

Assuming the full outstanding balance from FY 2014/15 is paid prior to adoption of the Final Budget.

TOTAL SERVICES AND SUPPLIES: \$149,572

PARKS & RECREATION

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

	2014/15		2015/16
	Budget	Actual	Budget
None			

Buildings

Expenditures on buildings and their major improvements

	2014/15		2015/16
	Budget	Actual	Budget
None			

Land

Acquisition of real property/land

	2014/15		2015/16
	Budget	Actual	Budget
12500	Restricted Asset – Land	\$15,942	

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

	2014/15		2015/16
	Budget	Actual	Budget
None			

TOTAL CAPITAL OUTLAY: \$0

Contingency Reserve:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16 **\$0**

General Reserve Fund:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The current fund balance is:

2015/16 **\$0**

There is no General Reserve Fund associated with this fund.

Summary

TOTAL REVENUES:	\$154,950
TOTAL EXPENSES:	\$154,950
NET BALANCE:	\$0

Dispatch

GENERAL FUND – DISPATCH

Budgetarily, Dispatch is funded primarily through property taxes augmented by a formal contract for provision of dispatch services to the City of Tehachapi. Minor revenue contributions are the 9-1-1 reimbursement and partial reimbursement for state mandated training, such as Peace Officer Standards and Training (POST).

Organizationally, the Dispatch Division is part of the Public Safety Department, overseen by the Dispatch Supervisor, under the Chief of Police. Dispatch is a 24/7 emergency call center, providing dispatch services for the Bear Valley and Tehachapi Police Departments. Dispatch personnel also perform records management services for Bear Valley Police Department and a variety of counter services.

Program Goals

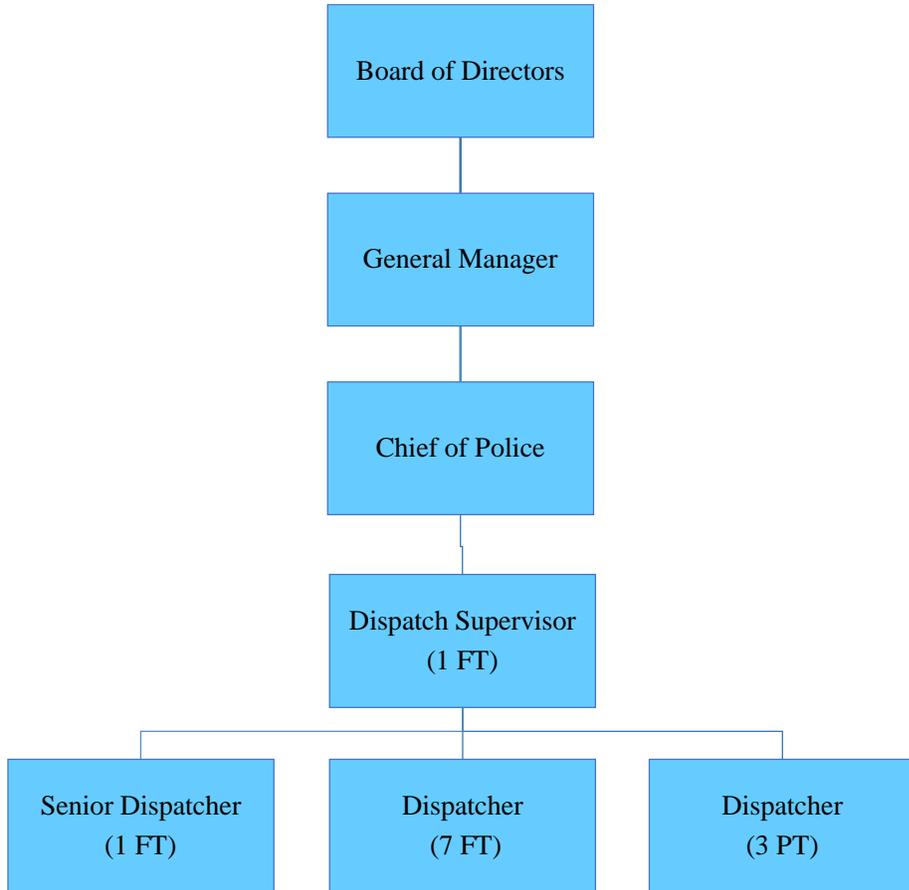
Ensure compliance with mandatory POST Training requirements for Dispatchers, including 24 hours of continuing education every two years. Ensure adequate staffing levels based upon most efficient scheduling scenario.

Negotiate updated contract with the City of Tehachapi.

Complete significant upgrades to computer server, software and miscellaneous hardware to be funded by the COPS Grant.

DISPATCH

Organizational Chart – Dispatch



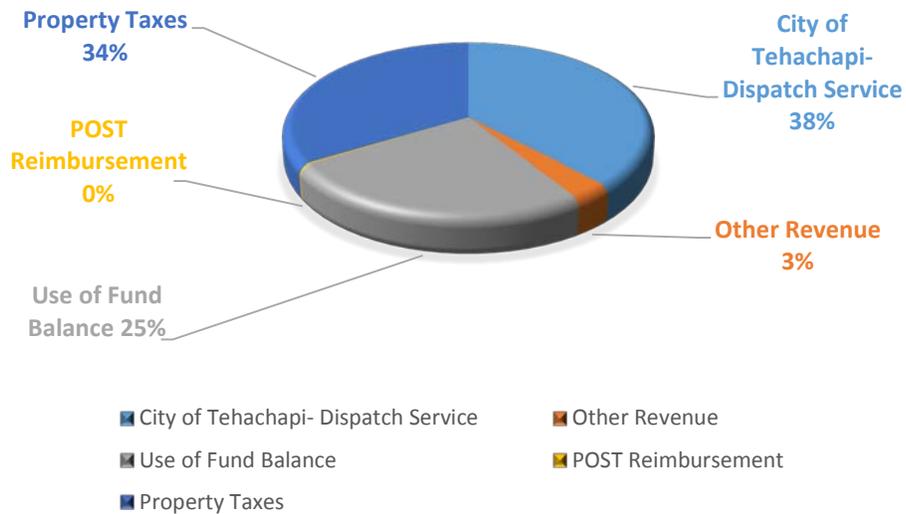
Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
City of Tehachapi - Contract	\$425,000	\$424,583	\$385,000
Property Tax			\$347,349
Property Tax Collection Fee			\$(5,445)
POST Reimbursement			\$2,000
Other Revenue			\$31,366
Use of Fund Balance			\$256,380
Total			\$1,016,650

TOTAL REVENUES: \$1,016,650

DISPATCH FUNDING & REVENUE SOURCES



Planned Expenditures

Anticipated Expenditures to be received for FY 2015/16 include the following:

Salary & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Dispatch Division benefits from the services of other funds and departments including Administration and General Services. Therefore, the prorated share of salaries and benefits is included in the budgets below.

Staffing and organizational changes for this year include:

- Fill vacant full-time Dispatcher positions (2) – *existing positions currently vacant*
- Fill vacant part-time Dispatcher positions (3) – *existing positions currently vacant*

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$41,619
General Services			\$11,448
Dispatch			\$653,663
Subtotal			\$706,730
Overtime & Paid Accruals			\$23,963
Admin/G.S. Reallocation			\$31,833
Total	\$645,901	\$670,886	\$762,526

TOTAL SALARIES & BENEFITS: \$762,526

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Projects and tasks that were previously categorized as Capital Outlay are now included in the following Services & Supplies budget as they are considered operational items.

Administration & Professional Services

		2014/15		2015/16
		Budget	Actual	Budget
50205	Office Supplies	\$1,300	\$3,677	\$6,000
50208	Awards	-	\$100	\$100
50210	Recruitment	-	-	\$5,000
50216	Personnel/Hearing/Appeal	-	-	\$2,500
50273	Computer Software	-	-	\$15,500
50274	Computer Hardware	-	-	\$2,450
50280	Contract Services	-	\$11,200	\$13,500
50281	Legal	-	\$15,268	\$25,000
50283	Audit	-	\$2,800	\$3,000
50284	Consulting	-	\$7,063	\$3,000
50291	Admin/G.S. Reallocation	\$23,000	\$78,945	\$73,524
50293	Insurance Deductible	-	-	\$1,000
50298	District Insurance	-	\$426	\$350
	Subtotal			\$150,924

General Services

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50234	Equipment Repairs	-	-	\$500
	Subtotal			\$500

Facilities

		2014/15		2015/16
		Budget	Actual	Budget
50266	Building Maintenance	\$1,800	\$155	\$6,500
50271	Grounds Maintenance	-	\$1,272	\$3,200
50277	Custodial Supplies	-	\$621	\$750
50278	Custodial Services	-	\$2,145	\$2,500
	Subtotal			\$12,950

DISPATCH

Dispatch

Utilities

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric - Facility	\$5,100	\$5,782	\$6,000
50224	Phone - Cellular	-	-	\$800
50225	Phone - Facility	\$5,000	\$4,367	\$4,500
50228	Natural Gas/Propane	\$1,500	\$808	\$1,000
50296	Trash Service	-	\$67	\$100
Subtotal				\$12,400

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50202	Memberships/Dues	-	\$1,063	\$1,000
50206	Training/Travel	-	\$1,636	\$5,000
50214	Emergency Preparedness	-	-	\$1,000
50234	Equipment Repairs	\$5,000	\$10,875	\$7,000
50241	Operations	-	\$808	\$750
50288	Uniforms	\$3,500	\$3,570	\$3,500
50292	State/County Fees	-	\$840	\$1,000
Subtotal				\$19,250

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50238	Equipment	-	-	\$5,600
50251	Expendable Tools & Equipment	-	\$314	\$500
50273	Computer Software	-	\$9,805	\$15,000
50274	Computer Hardware	-	\$11,466	\$4,500
Subtotal				\$25,600

TOTAL SERVICES & SUPPLIES: \$221,624

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

		2014/15		2015/16
		Budget	Actual	Budget
50301	Capital Improvements			
	Entry Gate Project	-	-	\$32,500
	(Front Parking area)			

Buildings

Expenditures on buildings and their major improvements

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Land

Acquisition of real property/land

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

		2014/15		2015/16
		Budget	Actual	Budget
	None			

TOTAL CAPITAL OUTLAY: \$32,500

DISPATCH

Contingency Reserve*:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16 **\$0**

General Reserve Fund*:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2015/16 **\$0**

***Notes:**

As Dispatch is part of the General Fund, there is no Contingency Reserve or General Reserve specific to Dispatch.

Summary

TOTAL REVENUES:	\$ 1,016,650
TOTAL EXPENSES:	\$ 1,016,650
NET BALANCE:	\$ \$0

Police

POLICE DIVISION

Budgetarily, Police receives funding from multiple sources including property tax, the \$80 per parcel special assessment, State reimbursement, and partial reimbursement for state mandated training, such as Peace Officer Standards and Training (POST).

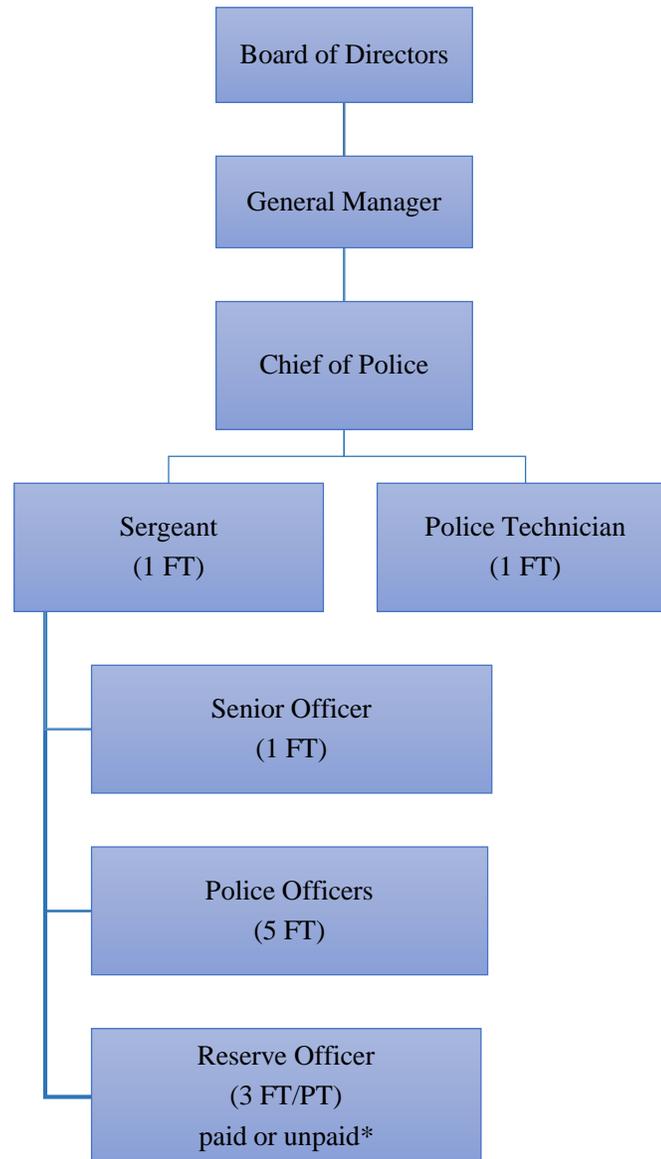
Organizationally, Police is a division within the Public Safety Department, overseen by the Chief of Police. The police department is a full service, “24/7” operation, which includes emergency response, general patrol, criminal investigations, and maintenance of property and evidence, among many other functions. The staff receives substantial support from the Volunteers in Police Service (VIPS).

A few representative examples of services provided include: probation and parolee checks (AB109), serving of warrants and criminal subpoenas, monitoring registered sex offenders, community education, senior welfare checks, vacation and part time residential patrol checks, community educational opportunities, public speaking, quality of life issues (nuisance, stray animals, noise complaints), code enforcement, and community events. Additionally, disaster and emergency preparedness and command/management are within the purview of Police.

Program Goals

- Policing
 - A recommitment to the philosophy of Community Oriented Policing and the application of problem solving methods to become the premier community based policing organization in the Tehachapi area in partnership with community organizations
 - Perform directed patrols for proactive policing
 - Update job descriptions to emphasize policing vs. traffic patrol
- Personnel
 - Ensure compliance with mandatory POST bi-annual perishable skills training
 - Supplement with ongoing, live and computer based, training
 - Ensure adequate staffing levels based upon most efficient scheduling scenario
- Asset Management
 - Implement fleet reduction and fleet management program

Organizational Chart – Police



***Notes:**

Compensation for Reserve Officers is not included in the FY 2015/16 Final Budget, therefore Reserve Officers will be unpaid.

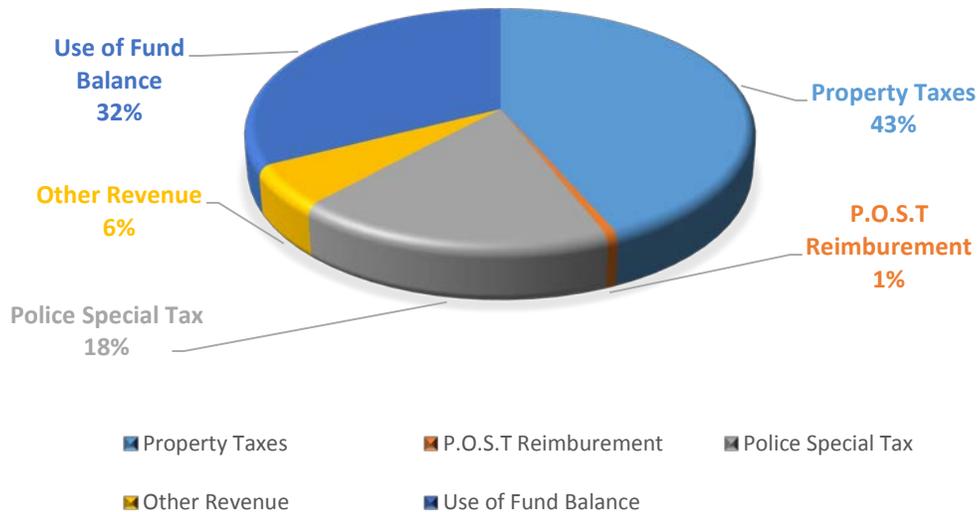
Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Police Special Tax	\$272,700	\$288,531	\$289,600
Property Tax			\$713,421
Property Tax Collection Fee			\$(11,184)
POST Reimbursement			\$10,000
Other Revenue			\$89,924
Use of Fund Balance			\$526,582
Total			\$1,618,343

TOTAL REVENUES: \$1,618,343

POLICE DEPT. FUNDING & REVENUE SOURCES



Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Police Division benefits from the services of other funds and departments including Administration and General Services. Therefore, the prorated share of salaries and benefits is included in the budgets below.

Staffing and organizational changes for this year include:

- Sergeant position to become vacant early July, 2015, recruit replacement – *existing position*

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$74,662
General Services			\$35,696
Police			\$788,078
Subtotal			\$898,436
Overtime & Paid Accruals			\$34,745
Admin/G.S. Reallocation			\$55,064
Total	\$1,000,181	\$953,506	\$988,245

TOTAL SALARIES & BENEFITS: \$988,245

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Projects and tasks that were previously categorized as Capital Outlay are now included in the following Services & Supplies budget as they are considered operational items.

Administration & Professional Services

		2014/15		2015/16
		Budget	Actual	Budget
50201	Public Notices	\$300	-	\$1,000
50203	Printing	\$2,000	\$31	\$1,000
50204	Postage/Shipping	\$250	\$26	\$500
50205	Office Supplies	\$3,000	\$3,213	\$5,000
50208	Awards	\$300	\$193	\$200
50210	Recruitment	-	\$275	\$71,000
50216	Personnel/Hearing/Appeal	-	\$8,435	\$10,000
50273	Computer Software	-	-	\$31,000
50274	Computer Hardware	-	-	\$4,900
50280	Contract Services	-	\$10,273	\$17,500
50281	Legal	\$20,000	\$245,825	\$50,000
50283	Audit	-	\$4,855	\$5,000
50284	Consulting	-	\$1,859	\$1,000
50287	Outside Services	\$2,000	\$541	\$10,000
50291	Admin/G.S. Reallocation	\$50,000	\$115,046	\$127,098
50293	Insurance Deductible	\$750	-	\$2,000
50298	District Insurance	\$22,000	\$24,419	\$26,500
Subtotal				\$363,698

General Services

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50231	Auto Repair	\$0	\$14,795	\$22,500
50234	Equipment Repair	-	\$3,669	\$7,500
50236	Tires & Batteries	-	\$3,114	\$4,000
Subtotal				\$34,000

Facilities

		2014/15		2015/16
		Budget	Actual	Budget
50263	Electrical/Lighting	-	-	\$3,500
50266	Building Maintenance	\$12,000	\$2,703	\$12,500
50277	Custodial Supplies	-	\$74	\$750
50278	Custodial Services	-	\$7,215	\$8,000
Subtotal				\$24,750

POLICE

Police

Utilities

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric - Facility	\$7,000	\$7,227	\$7,500
50224	Phone - Cellular	\$7,000	\$7,884	\$9,500
50225	Phone - Facility	\$2,000	\$1,662	\$2,000
50228	Natural Gas/Propane	\$1,500	\$1,010	\$1,300
50296	Trash Service	-	\$67	\$150
	Subtotal			\$20,450

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50202	Memberships/Dues	\$500	\$6,480	\$6,500
50206	Training/Travel	\$5,000	\$9,382	\$25,000
50209	Radio Communications	\$1,000	-	-
50214	Emergency Preparedness	-	-	\$2,500
50215	Business Travel	-	-	\$5,000
50217	Medical Misc	-	\$900	\$1,000
50232	Motor Fuel	\$50,000	\$32,988	\$40,000
50241	Operations	\$4,000	\$3,307	\$2,000
50271	Grounds Maintenance	-	\$1,272	\$3,200
50275	Safety & Protective	-	\$1,327	\$2,000
50276	Armory	-	\$1,588	\$3,500
50279	Inspections	-	-	\$500
50288	Uniforms	\$8,000	\$7,503	\$10,000
50292	State/County Fees	\$1,500	\$3,179	\$3,000
	Subtotal			\$104,200

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50235	Equipment Leases	\$1,000	-	\$1,500
50238	Equipment	-	\$2,327	\$9,000
50251	Expendable Tools & Equipment	-	\$9,910	\$1,250
50273	Computer Software	\$3,000	\$594	\$1,250
50274	Computer Hardware	-	\$7,498	\$5,000
	Subtotal			\$18,000

TOTAL SERVICES & SUPPLIES: \$565,098

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

		2014/15		2015/16
		Budget	Actual	Budget
50301	Capital Improvements			
	Entry Gate Project (Front Parking area)			\$55,250
50304	Plans/Manuals			
	Entry Gate Project			\$9,750

Buildings

Expenditures on buildings and their major improvements

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Land

Acquisition of real property/land

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

		2014/15		2015/16
		Budget	Actual	Budget
	None			

TOTAL CAPITAL OUTLAY: \$65,000

POLICE

Contingency Reserve*:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16 **\$0**

General Reserve Fund*:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2015/16 **\$0**

***Notes:**

As Police is part of the General Fund, there is no Contingency Reserve or General Reserve specific to Police.

Summary

TOTAL REVENUES:	\$ 1,618,343
TOTAL EXPENSES:	\$ 1,618,343
NET BALANCE:	\$ 0

PUBLIC SAFETY REALIGNMENT (AB109) FUND

Under Realignment, newly-convicted low-level offenders without current or prior serious or violent offenses serve their sentences in county jail. This has placed an additional burden on local law enforcement agencies. AB 109 provides a dedicated and permanent revenue stream through Vehicle License Fees and a portion of the State sales tax. This funding became constitutionally guaranteed by California voters under the passage of Proposition 30 in 2012. These moneys must supplement existing services, and may not be used to supplant any existing funding for law enforcement services.

Program Goals

Enhance and supplement law enforcement activities by the following:

- Improve community safety with security and license plate scanners as part of the Entry Gate
- Police and Dispatch overtime

Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover			
AB109			\$43,000
Total			

TOTAL REVENUES: \$43,000

Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

	2014/15		2015/16
	Budget	Actual	Budget
Overtime			
(Remaining balance after capital outlay)			\$3,000
Total			\$3,000

TOTAL SALARIES & BENEFITS: \$3,000

Services & Supplies

None

SUPPLEMENTAL LAW ENFORCEMENT

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

		2014/15		2015/16
		Budget	Actual	Budget
50301	Capital Improvements			
	Entry Gate Project			
	(License Plate Reader & Security)			\$40,000

Buildings

Expenditures on buildings and their major improvements

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Land

Acquisition of real property/land

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

		2014/15		2015/16
		Budget	Actual	Budget
	None			

TOTAL CAPITAL OUTLAY: \$40,000

CITIZENS’ OPTION FOR PUBLIC SAFETY (COPS) FUND

The Citizens Option for Public Safety (COPS) program was originally adopted as part of AB3229 with funding from the State general fund. COPS provides funding for front-line law enforcement (city police, county sheriffs, and police protection districts). Funds from the COPS program must be used exclusively to fund frontline municipal police services, “in accordance with written requests submitted by the chief of police ... or the chief administrator of the law enforcement agency that provides police services for (the District).”

These monies must supplement existing services, and may not be used to supplant any existing funding for law enforcement services. Administrative overhead costs charged to SLESA funding may not exceed 0.5 percent of the total allocation. SLESA funds must be expended or encumbered no later than June 30 of the fiscal year following receipt or be forfeited to the County Enhancing Law Enforcement Activities Subaccount for reallocation to other law enforcement grants pursuant to law.

Program Goals

Enhance and supplement law enforcement activities by the following:

- Secure Sally Port and building
- Upgrade critical computer hardware and software, emphasizing Dispatch
- Replace ballistic vests
- Officer body cameras

Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover			\$0
SLESF Grant		\$106,230	\$100,000
Total		\$106,230	\$100,000

TOTAL REVENUES: \$100,000

SUPPLEMENTAL LAW ENFORCEMENT

Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

None

Services & Supplies

	2014/15		2015/16
	Budget	Actual	Budget
Description			
Body Cameras & Equipment			\$5,000
Ballistic Vests			\$5,000
Computer Hardware			\$30,000

TOTAL SERVICES & SUPPLIES: \$40,000

SUPPLEMENTAL LAW ENFORCEMENT

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

		2014/15		2015/16
		Budget	Actual	Budget
50301	Capital Improvements			
	Entry Gate Project			
	(Sally Port & Building Security)			\$60,000

Buildings

Expenditures on buildings and their major improvements

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Land

Acquisition of real property/land

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

		2014/15		2015/16
		Budget	Actual	Budget
	None			

TOTAL CAPITAL OUTLAY: \$60,000

Gate

ENTRY GATE

ENTRY GATE

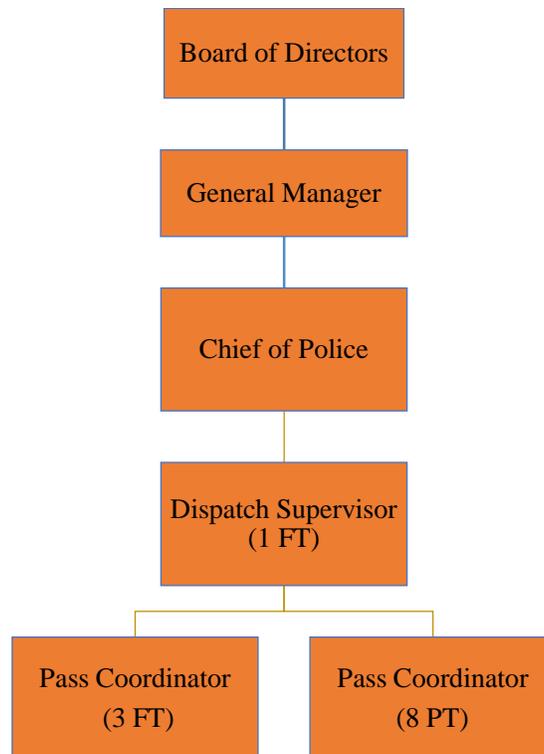
Budgetarily, the Entry Gate is a Special Revenue Fund and is primarily funded through a Gate Tax of \$75 per parcel passed in 2006. Unfortunately, this tax does not cover the full cost of operating the Entry Gate and the operation must be augmented by property tax from the General Fund.

Organizationally, the Entry Gate Division is part of the Public Safety Department and is overseen by the Dispatch Supervisor under the Chief of Police. The Entry Gate Division provides for the orderly and safe movement of authorized vehicular traffic into the District, to ensure public safety through regulation and control, and are ambassadors to the community by way of representing the values of the community to visitors and residents.

Program Goals

- Assist with the Entry Gate Project
 - Especially during construction phase
- Improve regulation of unauthorized entry
- Provide outstanding customer service

Organizational Chart - Gate



ENTRY GATE

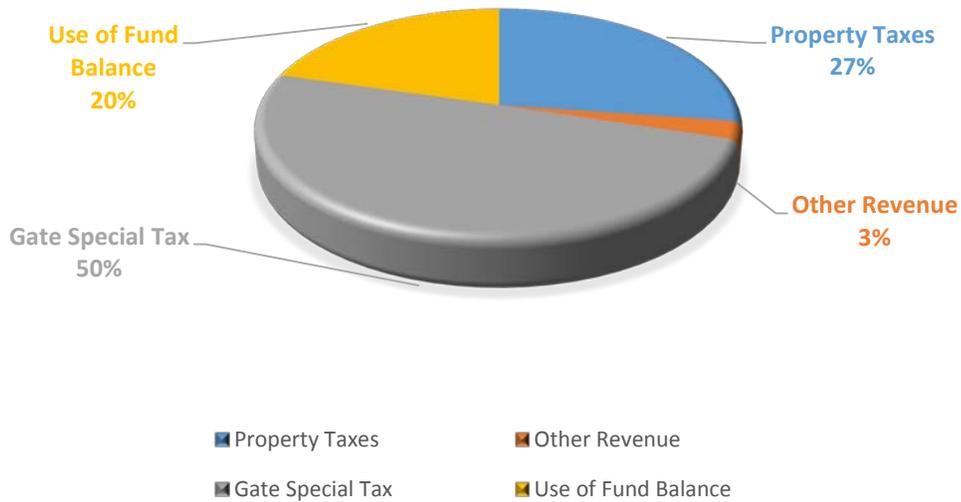
Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
40101 Property Taxes			\$151,251
40191 Gate Special Tax	\$253,000	\$271,500	\$271,500
Property Tax Collection Fee			\$(2,371)
Use of Fund Balance			\$111,639
Other Revenue			\$13,658
Total			\$545,677

TOTAL REVENUES: \$545,677

GATE FUNDING & REVENUE SOURCES



Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Entry Gate Fund benefits from the services of other funds and departments including Administration and General Services. Therefore, the prorated share of salaries and benefits is included in the estimation below.

Staffing and organizational changes for this year include:

- Fill two vacant Full-Time Gate Pass Coordinator positions – *existing positions*

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$22,776
General Services			\$7,513
Gate			\$270,209
Subtotal			\$300,498
Overtime & Paid Accruals			\$3,193
Admin/G.S. Reallocation			\$14,087
Total	\$152,530	\$247,984	\$317,778

TOTAL SALARIES & BENEFITS: \$317,778

ENTRY GATE

Services & Supplies

Administration & Professional Services

		2014/15		2015/16
		Budget	Actual	Budget
50201	Public Notices	-	\$251	\$250
50203	Printing	\$2,000	\$2,451	\$250
50205	Office Supplies	\$900	\$4,214	\$4,000
50208	Awards	-	\$300	-
50210	Recruitment	-	-	\$1,000
50216	Personnel/Hearing/Appeal	-	-	\$2,500
50273	Computer Software	-	-	\$7,750
50274	Computer Hardware	-	-	\$1,225
50280	Contract Services	-	-	\$3,000
50281	Legal	\$1,000	\$2,980	\$4,000
50283	Audit	-	\$1,198	\$1,200
50287	Outside Services	-	-	\$500
50291	Admin/G.S. Reallocation	\$13,500	\$26,662	\$32,924
50293	Insurance Deductible	-	-	\$1,500
50298	District Insurance	\$1,750	\$1,864	\$150
Subtotal				\$60,249

General Services

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50234	Equipment Repair	\$1,000	\$119	\$250
Subtotal				\$250

Facilities

		2014/15		2015/16
		Budget	Actual	Budget
50260	Sewer/Septic Repairs	-	-	\$500
50263	Electrical/Lighting	-	-	\$1,500
50266	Building Maintenance	\$750	\$1,145	\$2,000
50271	Grounds Maintenance	-	\$1,337	\$3,200
50277	Custodial Supplies	-	-	\$500
50278	Custodial Services	-	\$45	\$300
Subtotal				\$8,000

ENTRY GATE

Gate

Utilities

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric - Facility	\$1,250	\$1,516	\$1,500
50225	Phone - Facility	\$500	\$840	\$850
50228	Natural Gas/Propane	-	-	\$350
50296	Trash Service	-	\$17	\$50
	Subtotal			\$2,750

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50202	Memberships/Dues	-	\$329	\$500
50214	Emergency Preparedness	-	-	\$500
50241	Operations	\$400	\$260	\$350
50275	Safety & Protective	-	\$273	\$350
50288	Uniforms	-	\$2,449	\$2,600
50292	State/County Fees	\$150	\$28	\$100
	Subtotal			\$4,400

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50273	Computer Software	-	-	\$250
50274	Computer Hardware	-	-	\$2,000
	Subtotal			\$2,250

TOTAL SERVICES & SUPPLIES: \$77,899

ENTRY GATE

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

		2014/15		2015/16
		Budget	Actual	Budget
50301	Capital Improvements			
	Entry Gate Project	-	-	\$127,500
	(Building, Landscape)	-	-	
50304	Plans/Manuals	-	-	\$22,500

Buildings

Expenditures on buildings and their major improvements

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Land

Acquisition of real property/land

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

		2014/15		2015/16
		Budget	Actual	Budget
	None			

TOTAL CAPITAL OUTLAY: \$150,000

Contingency Reserve:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16 **\$0**

General Reserve Fund:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2015/16 **\$0***

***Notes:**

A General Reserve Fund has not been established as the operation is not self-sustaining, therefore there are no excess funds to deposit.

Summary

TOTAL REVENUES:	\$545,677
TOTAL EXPENSES:	\$545,677
NET BALANCE:	\$ 0

Post Office

POST OFFICE DIVISION – ENTERPRISE/GENERAL FUND

Budgetarily, the Post Office is an Enterprise Fund and is primarily funded through post office box rentals with a nominal amount received from retail sales and services. As an enterprise fund, the operation should be self-sustaining. Unfortunately it is not, and therefore must be subsidized by property taxes from the General Fund. The emphasis for the coming year will be to eliminate dependence on General Fund Property Tax subsidies.

Organizationally, the Contract Postal Unit (CPU) is part of the Administration Department and is overseen by the Administrative Services Director. Services provided include post office box rentals, United States Postal Service (USPS) mail services and postage sales, forwarding service, retail sales, money order sales, fax and copy service.

Program Goals

As stated previously, the Post Office is not self-sustaining. During this budget development process, specifically during Study Sessions between Preliminary and Final Budgets, the Board of Directors has determined this enterprise fund cannot continue to be subsidized by property tax revenue from the General Fund. After much deliberation, the Board elected to continue funding this division for this fiscal year, and explore whether ongoing and viable alternatives can be found to ensure the fund will become self-sustaining. If this is not accomplished, funding will be eliminated for Fiscal Year 2016/17.

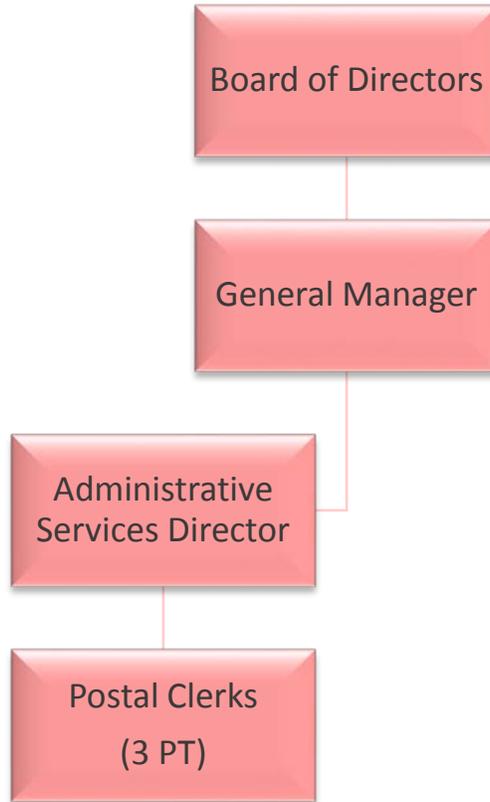
A thorough review of the operation will be conducted and will analyze the contractual relationship between the District and USPS. Additionally, it is imperative that additional revenue opportunities be identified and implemented, such as increased retail sales and occupancy rate and price point for post office box rentals. However, there is a valid concern that post office box revenue could be adversely affected due to the greater community (locking) mailbox project.

Alternatives to the Post Office will also be explored to address a potential loss of this convenience service. This may include an automated postal kiosk, relocation of USPS drop boxes, offering limited sales and services at the Administration and Dispatch counters, as well as accelerating the timeline for the locking mailbox project.

A point of sale system was included in the Preliminary Budget but has been removed from the Final Budget. If the Post Office is to remain open beyond this fiscal year, this system is necessary to correct ongoing issues regarding financial reporting. Minimal building and equipment improvements that were planned to optimize workflow within the limited space available have also been removed from the Final Budget.

Historically, the administrative and overhead costs were generically categorized under Administrative Overhead Reallocation (50291) thereby not accurately reflecting the true cost to operate the Post Office. The following specifically allocates these costs for the FY 2015/16, creating a disconnect from the prior year.

Organizational Chart – Post Office



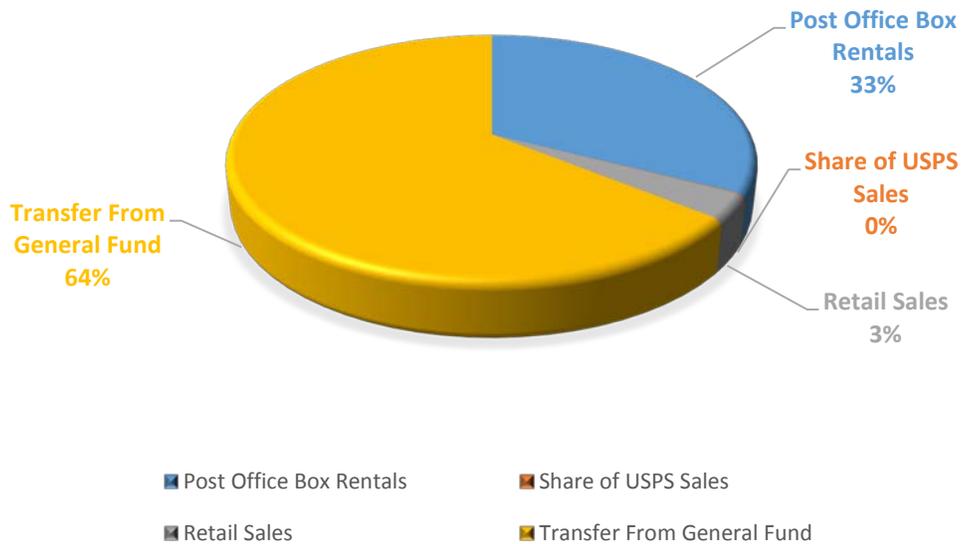
Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover			\$0
Post Office Box Rentals	\$34,000	\$33,390	\$33,500
Share of USPS Sales	\$100	\$100	\$100
Retail Sales	\$2,000	\$716	\$3,250
Transfer-In from General Fund	\$15,000	\$17,721	\$65,831
Total	\$51,100	\$51,927	\$102,681

TOTAL REVENUES: \$102,681

POST OFFICE FUNDING & REVENUE SOURCES



Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Post Office Enterprise Fund benefits from the services of other funds and departments including Administration and General Services. Therefore, a prorated share of these salaries and benefits is included in the budget below.

Staffing and organizational changes for this year include: None

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$31,059
General Services			\$3,936
Post Office			\$31,686
Subtotal			\$66,681
Overtime/Accrual Contingency			\$0
Admin/G.S. Reallocation			\$2,218
Total	\$38,586	\$38,723	\$68,899

TOTAL SALARIES & BENEFITS: \$68,899

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Projects and tasks that were previously categorized as Capital Outlay are now included in the following Services & Supplies budget as they are considered operational items.

Administration & Professional Services

		2014/15		2015/16
		Budget	Actual	Budget
50201	Public Notices	-	-	\$150
50203	Printing	-	-	\$250
50204	Postage/Shipping	-	-	\$50
50205	Office Supplies	\$1,000	\$1,204	\$350
50210	Recruitment	-	-	\$150
50211	Resale Supplies	\$500	\$60	\$2,500
50273	Computer Software	-	-	\$7,750
50274	Computer Hardware	-	-	\$1,225
50281	Legal	-	\$694	\$2,000
50283	Audit	-	\$125	\$200
50291	Admin/G.S. Reallocation	\$1,000	\$4,825	\$5,807
50293	Insurance Deductible	-	-	\$500
50298	District Insurance	-	\$426	\$350
	Subtotal			\$21,282

General Services

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50234	Equipment Repair	\$200	\$109	\$500
	Subtotal			\$500

Facilities

		2014/15		2015/16
		Budget	Actual	Budget
50266	Building Maintenance	\$500	\$159	\$4,500
50271	Grounds Maintenance	-	\$1,252	\$3,100
50277	Custodial Supplies	-	\$155	\$250
50278	Custodial Services	-	\$390	\$400
	Subtotal			\$8,250

POST OFFICE

Post Office

Utilities

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric – Facility	\$1,388	\$1,445	\$1,500
50225	Phone - Facility	\$500	\$420	\$500
50228	Natural Gas/Propane	\$380	\$202	\$250
50296	Trash Service	-	\$17	\$50
	Subtotal			\$2,300

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50241	Operations	\$325	\$18	\$250
50247	Signs, Reflectors & Markers	-	-	\$500
50275	Safety & Protective	-	\$74	\$100
	Subtotal			\$850

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50235	Equipment Leases	\$300	\$310	\$500
50251	Expendable Tools & Equipment	-	-	\$100
	Subtotal			\$600

TOTAL SERVICES AND SUPPLIES: \$33,782

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

	2014/15		2015/16
	Budget	Actual	Budget
None			

Buildings

Expenditures on buildings and their major improvements

	2014/15		2015/16
	Budget	Actual	Budget
None			

Land

Acquisition of real property/land

	2014/15		2015/16
	Budget	Actual	Budget
None			

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

	2014/15		2015/16
	Budget	Actual	Budget
None			

TOTAL CAPITAL OUTLAY: \$0

POST OFFICE

Contingency Reserve:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16 **\$0**

General Reserve Fund:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2015/16 **\$0***

***Notes:**

A General Reserve Fund has not been established as the operation is not self-sustaining, therefore there are no excess funds to deposit.

Summary

TOTAL REVENUES:	\$102,681
TOTAL EXPENSES:	\$102,681
NET BALANCE:	\$0

Roads

ROADS DIVISION – FUND 48

Budgetarily, Roads is a separate Fund and is primarily sourced from the \$340 per parcel road assessment. A necessary correction to the Roads budget for this year includes payment from the Water Fund for repairs related to water infrastructure and leaks.

Organizationally, Roads is part of the Public Works Department and is overseen by the Roads Supervisor under the Public Works Director, and is responsible for maintaining the integrity of the road infrastructure, both paved and unpaved. This includes rights of way, shoulders, signage, and various appurtenances, and snow removal/plowing. Related services include maintenance of emergency exit routes and tree trimming, weed and litter abatement, and animal removal within the right of way.

Roads also maintains various flood control infrastructure including drainage and culverts.

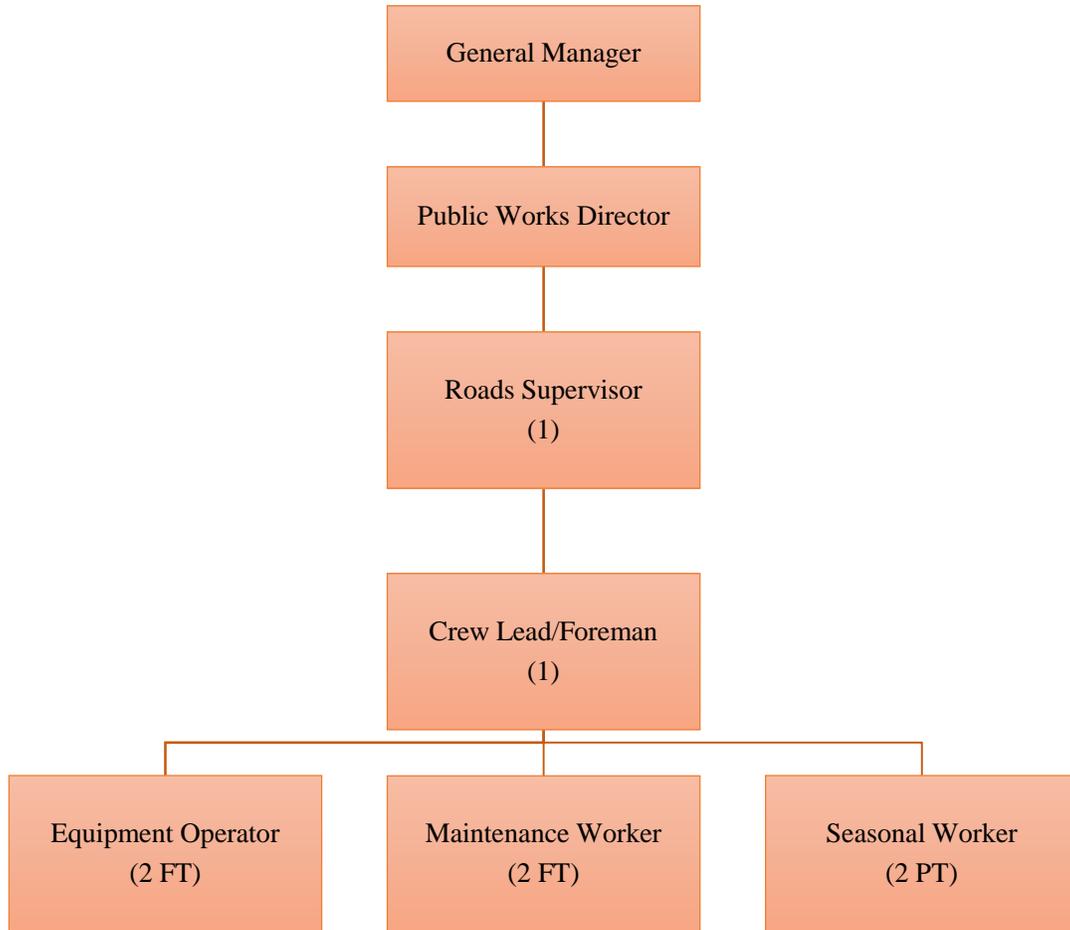
Additionally, a significant amount of the Roads staff time is spent making repairs related to the water infrastructure, most of which is unplanned and related to water leaks within the road right of way.

Program Goals

Performing routine service and maintenance, completing significant capital improvement projects, and improving the quality of work and level of service. Roads will be integral in the community revitalization effort.

- Revitalization
 - Emphasize Bear Valley Road, Cumberland Road, Lower Valley Road and San Juan Drive, known locally as the “bus route”.
 - Complete \$2M of significant rehabilitation funded by the Roads fund balance
 - Replace signage including stop signs and road signs
 - Surface treatments
 - Oil/sand application performed in-house
 - Slurry seal and other advanced treatments outsourced
- Safety
 - Continue to improve emergency egress routes
 - Replace approximately 400 linear feet of guardrails
 - Striping and stenciling
 - Deertrail Drive, Jacaranda Drive, Paramount Drive, Skyline, Starland, and Stirrup.
 - Bear Valley Road, Cumberland Road, San Juan Drive & Lower Valley Road
 - Equestrian crossings
 - Comprehensive review to ensure improved compliance with Street & Highway and other applicable codes
 - Implement a routine inspection program to be integrated with the new Geographic Information System (GIS)
- Identify a funding source and implement an enhanced and proactive program for drainage and flood control repairs and improvements

Organizational Chart – Roads



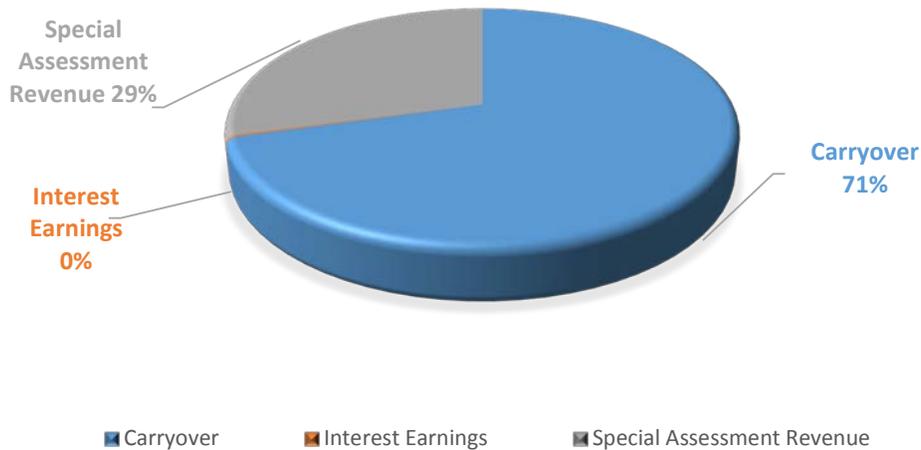
Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover			\$2,975,955
Special Assessment Revenue	\$1,169,861	\$1,225,563	\$1,230,120
Other Road Fund Revenue	\$12,000	\$9,180	\$8,500
Total			\$4,214,575

TOTAL REVENUES: \$ 4,214,575

ROADS FUNDING & REVENUE SOURCES



Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Roads Fund benefits from the services of other funds and departments including Administration and General Services. Therefore, the prorated share of salaries and benefits is included in the estimation below.

Staffing and organizational changes for this year include:

- Crew Lead/Foreman
 - Requires a new job description and recruitment

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$61,309
General Services			\$35,696
Roads			\$262,480
Subtotals			\$359,485
Overtime & Paid Accruals			\$11,563
Admin/G.S. Reallocation			\$40,213
Total	\$579,083	\$617,464	\$411,261

TOTAL SALARIES & BENEFITS: \$411,261

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Several projects and tasks that were previously categorized as Capital Outlay are now included in the following Services & Supplies budget as they are considered operational items.

Administration & Professional Services

		2014/15		2015/16
		Budget	Actual	Budget
50201	Public Notices	\$200	-	\$5,000
50203	Printing	-	-	\$1,500
50204	Postage/Shipping	-	-	\$500
50205	Office Supplies	-	\$1,004	\$1,250
50208	Awards	-	\$100	\$100
50210	Recruitment	\$200	\$760	\$7,750
50216	Personnel/Hearing/Appeal	-	-	\$5,000
50273	Computer Software	-	-	\$23,250
50274	Computer Hardware	-	-	\$3,675
50280	Contract Services	-	\$15,304	\$4,000
50281	Legal	\$5,000	\$8,415	\$20,000
50283	Audit	-	\$3,506	\$4,000
50284	Consulting	\$2,000	\$1,212	\$35,000
50287	Outside Services	\$3,000	-	\$3,000
50291	Admin Overhead Reallocation	\$38,000	\$63,605	\$93,185
50293	Insurance Deductible	\$1,000	-	\$2,500
50298	District Insurance	\$24,550	\$26,152	\$16,750
Subtotal				\$226,460

General Services

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50231	Auto Repair	\$12,500	\$16,477	\$20,000
50234	Equipment Repair	\$25,000	\$35,188	\$30,000
50236	Tires & Batteries	\$10,000	\$6,268	\$10,000
Subtotal				\$60,000

Facilities

		2014/15		2015/16
		Budget	Actual	Budget
50266	Building Maintenance	\$1,500	\$5,981	\$7,500
50271	Grounds Maintenance	-	\$322	\$1,000
50277	Custodial Supplies	-	\$311	\$500
50278	Custodial Services	-	\$1,170	\$1,500
Subtotal				\$10,500

ROADS

Roads**Utilities**

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric - Facility	\$7,650	\$6,673	\$6,750
50224	Phone - Cellular	\$480	\$480	\$2,000
50225	Phone - Facility	\$1,440	\$1,169	\$1,200
50228	Natural Gas/Propane	\$4,000	\$1,766	\$2,500
50296	Trash Service	-	\$1017	\$1,200
	Subtotal			\$13,650

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50202	Memberships & Dues	\$200	\$945	\$1,250
50206	Training/Travel	\$1,500	\$199	\$5,000
50214	Emergency Preparedness	-	-	\$2,500
50217	Medical Misc	-	\$857	\$1,000
50232	Motor Fuel	\$40,000	\$25,007	\$35,000
50240	Striping & Stenciling	-	-	\$75,000
50241	Operations	\$3,000	\$250	\$1,000
50242	Road Materials & Repairs	\$65,000	\$57,431	\$120,000
50243	Drainage Repairs	\$10,000	\$4,022	\$20,000
50247	Signs, Reflectors & Markers	\$20,000	\$754	\$15,000
50249	Snow Removal	\$10,000	-	\$3,500
50250	Shop Supplies	\$2,200	\$110	\$2,500
50267	Guardrail Repair	\$12,000	-	\$40,000
50269	Weed Abatement	\$10,000	\$6,572	\$8,000
50275	Safety & Protective	-	\$2,254	\$3,500
50279	Inspections	-	\$219	\$250
50288	Uniforms	\$2,625	\$378	\$3,000
50292	State/County Fees	\$800	\$270	\$5,000
	Subtotal			\$341,500

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50235	Equipment Leases	\$5,000	\$14,979	\$20,000
50238	Equipment	-	\$2,372	\$12,000
50251	Expendable Tools & Equipment	\$4,000	\$1,412	\$4,000
50273	Computer Software	-	\$254	\$10,700
50274	Computer Hardware	-	\$274	\$2,000
	Subtotal			\$48,700

TOTAL SERVICES AND SUPPLIES: \$ 700,810

ROADS**Contingency Reserve:**

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16 **\$ 35,000**

Summary

TOTAL REVENUES:	\$ 4,214,575
TOTAL EXPENSES:	\$ 3,708,071
NET BALANCE*:	\$ 506,504

***Note:**

The Roads Fund does not have an associated Reserve Fund, therefore there is a positive net balance.

Water

WATER ENTERPRISE – FUND 42

Budgetarily, Water is a separate enterprise fund and is primarily sourced from the water utility via rate payers. A necessary correction to the Water budget for this year includes reimbursement to the Roads Fund for water infrastructure and leaks repaired by the Roads Division.

Additionally, Water is augmented by the Bond Redemption Fund (1995 water bonds) and the Water Development Fund, as well as maintaining a separate General Reserve Fund.

Organizationally, the Water Division is part of the Public Works Department and is overseen by the Water Supervisor under the Public Works Director, and is responsible for maintaining the integrity of the water delivery infrastructure, both potable and non-potable. This includes major components such as: wells, storage tanks, booster stations, pump houses, fire hydrants and other fire suppression infrastructure, in addition to approximately 120 miles of mainline pipe, most of which is under centerline of the roads, and several thousand feet of laterals, valves and connections, and service lines.

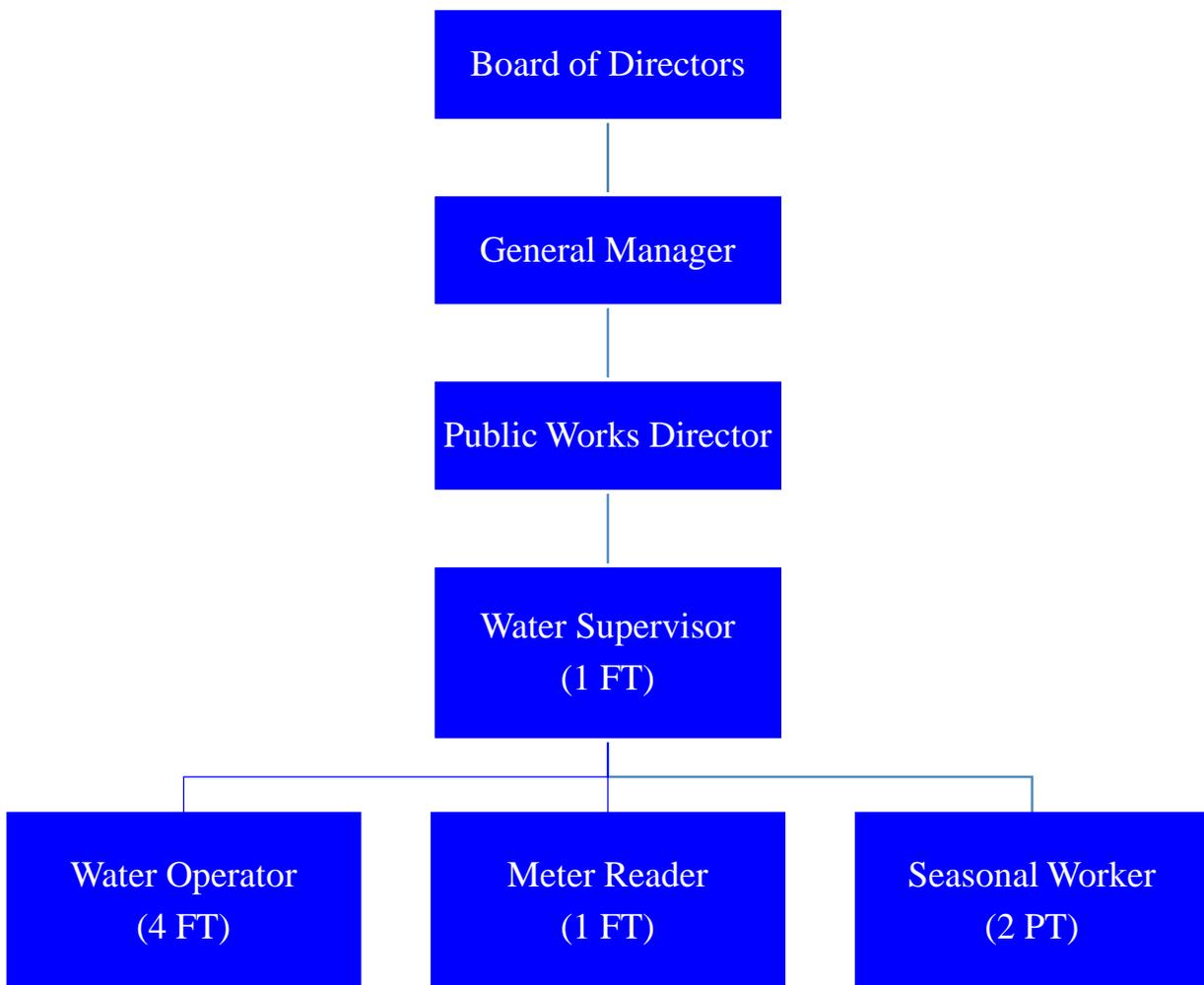
Program Goals

Performing routine service and maintenance, completing significant capital improvement projects, and improving the quality of work and level of service in order to provide potable drinking water and non-potable irrigation, lakefill and construction water.

- Modernization and Upgrades
 - Continue well rehabilitation efforts
 - Install technology that will provide real-time data for both above and underground system changes
 - Booster stations: Complete necessary upgrades to pneumatic tanks. Current condition of the stations are antiquated and inefficient, with high risk of failure. The upfront capital investment will be offset by future reduced operational costs.
 - Smart Meters: a smart meter program integrated with the future financial/billing software will increase accuracy and efficiency
 - Complete analysis of products and technology
 - Pilot program: one full route of 320 meters on the Jacaranda/Paramount route as it is routinely affected by inclement weather.
 - Incremental implementation will allow for incremental replacement over time
- Long-term resource management and protection
 - Water Banking program
 - Explore alternative water sources and treatment options
- Deferred Maintenance and Preventative Measures
 - Significant mainline replacement projects – Paramount (3), Fox Ridge (1), Port Royal/Aqua Villa (1)
 - Develop and implement a maintenance management program integrating the new Geographic Information System (GIS)
 - Inspection program
 - Leak detection program
 - Valve exercising program
 - Hydrant maintenance program

WATER

- Reports
 - Rate Study
 - Hydrogeological Study: updated study is necessary in light of the recent drought conditions and as the last study was conducted in 1998. This study is necessary to accurately guide future work, emphasizing potential locations for new wells.
 - Well Field Analysis – 2013 Fugro Report should be updated to incorporate additional hydrogeological data.

Organizational Chart – Water Division

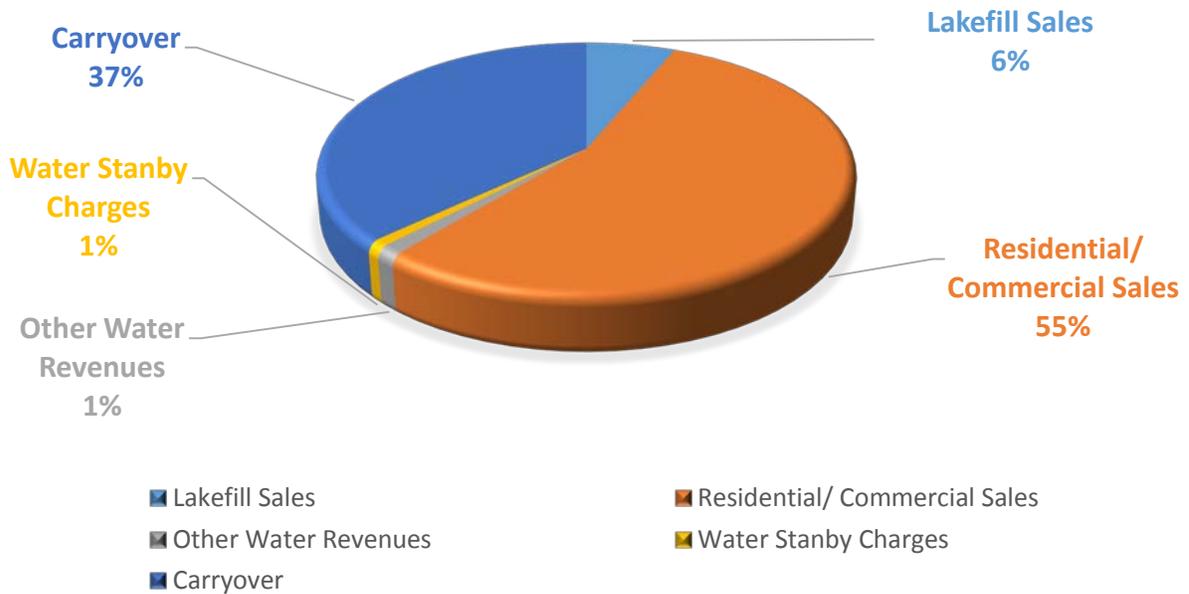
Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover			\$1,346,925
Residential/Commercial Sales	\$2,360,000	\$1,995,678	\$2,000,000
Lakefill Sales	\$235,000	\$226,232	\$230,000
Other Water Revenues	\$45,430	\$42,502	\$42,500
Water Standby Charges	-	\$24,547	\$29,590
Total	\$2,640,430	\$2,288,959	\$3,649,015

TOTAL REVENUES: \$3,649,015

WATER FUNDING & REVENUE SOURCES



WATER

Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Water Enterprise Fund benefits from the services of other funds and departments including Administration, General Services, and Roads. Therefore, a prorated share of salaries and benefits is included in the budget below.

Staffing and organizational changes for this year include:

- Increase of one regular, full-time operator (Grade 1-5)

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$110,587
General Services			\$46,605
Roads			\$284,430
Water			\$554,804
Subtotal			\$996,426
Overtime/Accrual Contingency			\$31,886
Admin/G.S. Reallocation			\$107,802
Total	\$835,606	\$556,236	\$1,136,114

TOTAL SALARIES & BENEFITS: \$ 1,136,114

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Projects and tasks that were previously categorized as Capital Outlay are now included in the following Services & Supplies budget as they are considered operational items.

Administration & Professional Services

		2014/15		2015/16
		Budget	Actual	Budget
50201	Public Notices	\$1,000	-	\$5,000
50203	Printing	\$8,000	\$16,900	\$18,500
50204	Postage/Shipping	\$7,000	\$67	\$1,000
50205	Office Supplies	\$800	\$2,775	\$3,000
50208	Awards	-	\$377	-
50210	Recruitment	\$250	\$1,305	\$7,750
50213	Conservation	\$15,000	\$12,878	\$15,000
50216	Personnel/Hearing/Appeal	-	-	\$5,000
50273	Computer Software	-	-	\$23,250
50274	Computer Hardware	-	-	\$3,675
50280	Contract Services	-	\$26,575	\$115,000
50281	Legal	\$15,000	\$32,889	\$32,500
50283	Audit	-	\$9,562	\$10,000
50284	Consulting	-	\$21,677	\$65,000
50293	Insurance Deductible	\$1,000	-	\$3,000
50291	Admin/G.S. Reallocation	\$65,754	\$78,932	\$107,802
50298	District Insurance	\$15,000	\$18,855	\$12,000
50401	Uncollectable Service	\$5,000	-	\$2,500
	Subtotal			\$429,977

General Services

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50231	Auto Repair	\$12,000	\$4,515	\$10,000
50234	Equipment Repair	\$7,000	\$2,096	\$5,000
50236	Tires/Batteries	\$4,000	\$3,576	\$4,000
	Subtotal			\$19,000

Facilities

		2014/15		2015/16
		Budget	Actual	Budget
50266	Building Maintenance	\$4,500	\$3,965	\$12,500
50271	Grounds Maintenance	-	\$323	\$800
50277	Custodial Supplies	-	\$341	\$750
50278	Custodial Services	-	\$975	\$1,150
	Subtotal			\$15,200

WATER

Water

Utilities

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric - Facility	\$2,900	\$2,824	\$3,000
50222	Electric - Wells	\$210,000	\$175,182	\$185,000
50223	Electric - Boosters	\$270,000	\$220,333	\$225,000
50224	Phone - Cellular	\$2,000	\$1,392	\$3,550
50225	Phone - Facility	\$1,350	\$1,374	\$1,500
50228	Natural Gas/Propane	\$1,500	\$1,080	\$1,500
50296	Trash Service	-	\$741	\$1,000
	Subtotal			\$420,550

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50202	Memberships/Dues	\$12,000	\$14,100	\$12,500
50206	Training/Travel	\$15,000	\$4,383	\$7,500
50209	Radio Infrastructure	\$800	-	\$1,500
50214	Emergency Preparedness	-	-	\$2,500
50215	Business Travel	-	-	\$500
50217	Medical Misc	-	-	\$1,000
50232	Motor Fuel	\$35,000	\$25,943	\$30,000
50241	Operations	\$3,000	\$1,208	\$2,500
50242	Road Materials & Repair	-	\$9,792	\$50,000
50243	Drainage Repair	-	\$1,437	\$2,000
50244	System Repair & Maintenance	\$30,000	\$29,368	\$60,000
50250	Shop Supplies	\$4,500	\$4,224	\$5,000
50252	Well Repair	\$70,000	\$11,894	\$45,000
50253	Booster Repair	\$30,000	\$61,548	\$35,000
50255	Water Tank Repair & Maintenance	\$175,000	\$198,038	\$215,000
50256	Water Meters	\$2,500	\$4,458	\$155,000
50257	Telemetry	\$15,000	\$67,044	\$5,000
50259	Chemicals	\$10,000	\$4,652	\$5,000
50261	Fire Hydrants	\$3,000	\$2,452	\$10,000
50269	Weed Abatement	\$2,000	\$2,466	\$2,500
50275	Safety & Protective	-	\$2,057	\$2,500
50279	Inspections	-	\$1,673	\$3,500
50285	Lab Analysis	\$18,000	\$24,166	\$25,000
50287	Outside Services	\$2,000	\$300	\$52,500
50288	Uniforms	\$2,000	\$2,643	\$2,750
50292	State/County Fees	\$20,000	\$5,368	\$7,500
50294	Lands & Rights of Way	-	-	\$2,500
50299	Purchased Water	\$280,000	\$220,706	\$300,000
	Subtotal			\$1,043,750

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50235	Equipment Lease	-	\$10,351	\$16,000
50238	Equipment	-	-	\$8,200
50251	Expendable Tools & Equipment	\$4,000	\$1,738	\$4,000
50273	Computer Software	\$4,000	\$526	\$6,000
50274	Computer Hardware	-	\$5,271	\$4,000
	Subtotal			\$38,200

TOTAL SERVICES AND SUPPLIES: \$ 1,966,677

Contingency Reserve:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16 **\$ 25,000**

General Reserve:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Water general reserve component is invested in the Kern County Treasury Pool. The planned transfer out is:

2015/16 **\$101,665***

***Notes:**

See Fund 70 for General Reserve detail

Interfund Loans:

Amounts provided by other funds with a requirement for repayment.

Prior Balance	\$418,235
FY 2015/16	<u>\$110,558</u>
Total	\$528,793

Total Interfund Loans: **\$528,793**

***Notes**

Loans made to Water Development Fund 60

Summary

TOTAL REVENUES:	\$ 3,649,015
LESS TRANSFER TO RESERVE:	\$ 101,665
LESS INTERFUND LOAN:	\$ 110,558
TOTAL EXPENSES:	<u>\$ 3,436,792</u>

NET BALANCE: **\$ 0**

***Notes:**

Related to FY 2014/15 well rehabilitation projects:

- Well #3 is online
- Well #4 in operational budget \$10,000
- Well #6 in operational budget \$24,000
- Well #8 is recommended to defer until after hydrogeological study
- Well #25 is recommended to be abandoned as part of the Entry Gate Project

WATER

Water Development – Fund 60

Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing operations. These funds are designated for projects that increase the capacity of the District's water and wastewater systems. Designated fund balances should be sufficient to construct the capital improvements budgeted for the following fiscal year or the multi-year capital improvement plan if financing has already been secured.

Funding & Revenue Sources

Anticipated Revenue to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover		\$(307,364)	\$0
Capacity Fees		\$60,440	\$52,885
Interfund Loan Transfers In		\$418,235	\$110,558
Total			\$163,443

TOTAL REVENUES: \$ 163,443

Debt Servicing

Scheduled payments made on principal and interest for long-term debt.

	2014/15		2015/16
	Budget	Actual	Budget
Principal		\$91,423	\$94,101
Interest		\$65,491	\$62,773
Fees		\$6,843	\$6,569
Total			\$163,443

TOTAL EXPENDITURES FY 2015/16: \$ 163,443

Summary

BEGINNING BALANCE:	\$ 0
WATER CAPACITY FEES:	\$ 52,885
TRANSFER IN:	\$110,558
TOTAL EXPENSES:	\$163,443
NET BALANCE:	\$ 0

Interfund Loans:

Amounts provided by other funds with a requirement for repayment.

Prior Balance	\$418,235
FY 2015/16	<u>\$110,558</u>
Total	\$528,793

TOTAL OWED TO WATER ENTERPRISE FUND 42: \$528,793

Water Bond Redemption – Fund 64

The Water Bond Redemption Fund must pay principal and interest each August 31 and interest only each February 28 on \$4,530,000 in general obligation bonds that were issued in 2002 for water system improvements and to refund prior bonds. Payments are scheduled through August, 2027.

Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover			\$443,907
Water Bond Tax - Other			\$26,485
Water Bond Tax Collection Fee			(\$66)
Rental Income			\$30,980
Interest Income			\$251
Total			\$501,557

TOTAL REVENUES: \$501,557

Debt Servicing

Scheduled payments made on principal and interest for long-term debt.

	2014/15		2015/16
	Budget	Actual	Budget
Principal			\$345,000
Interest			\$43,750
Administration/ Agent Fees			\$800
Total			\$389,550

TOTAL EXPENDITURES FY 2015/16: \$389,550

Summary

TOTAL REVENUES: \$ 501,577

TOTAL EXPENSES: \$ 389,550

NET BALANCE: \$ 112,027

WATER

Water Reserve – Fund 70:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Water general reserve component is invested in the Kern County Treasury Pool. The current fund balance is:

	FY Starting Balance	Transfers In from Water Enterprise Fund	
2015/16	\$1,522,757	\$101,665	
WATER RESERVE FUND TOTAL:		\$1,624,412	

Water Pass Through – Fund 78

Eliminated in 2014 by Resolution 14-1507

Wastewater

WASTEWATER ENTERPRISE – FUND 43

Budgetarily, Wastewater is a separate enterprise fund and is primarily sourced from the wastewater utility via rate payers. Additionally, Wastewater is augmented by the Wastewater Development Fund, as well as maintaining a separate Reserve Fund.

Organizationally, the Wastewater Division is part of the Public Works Department and is overseen by the Wastewater Supervisor under the Public Works Director and is responsible for maintaining the integrity of the wastewater system.

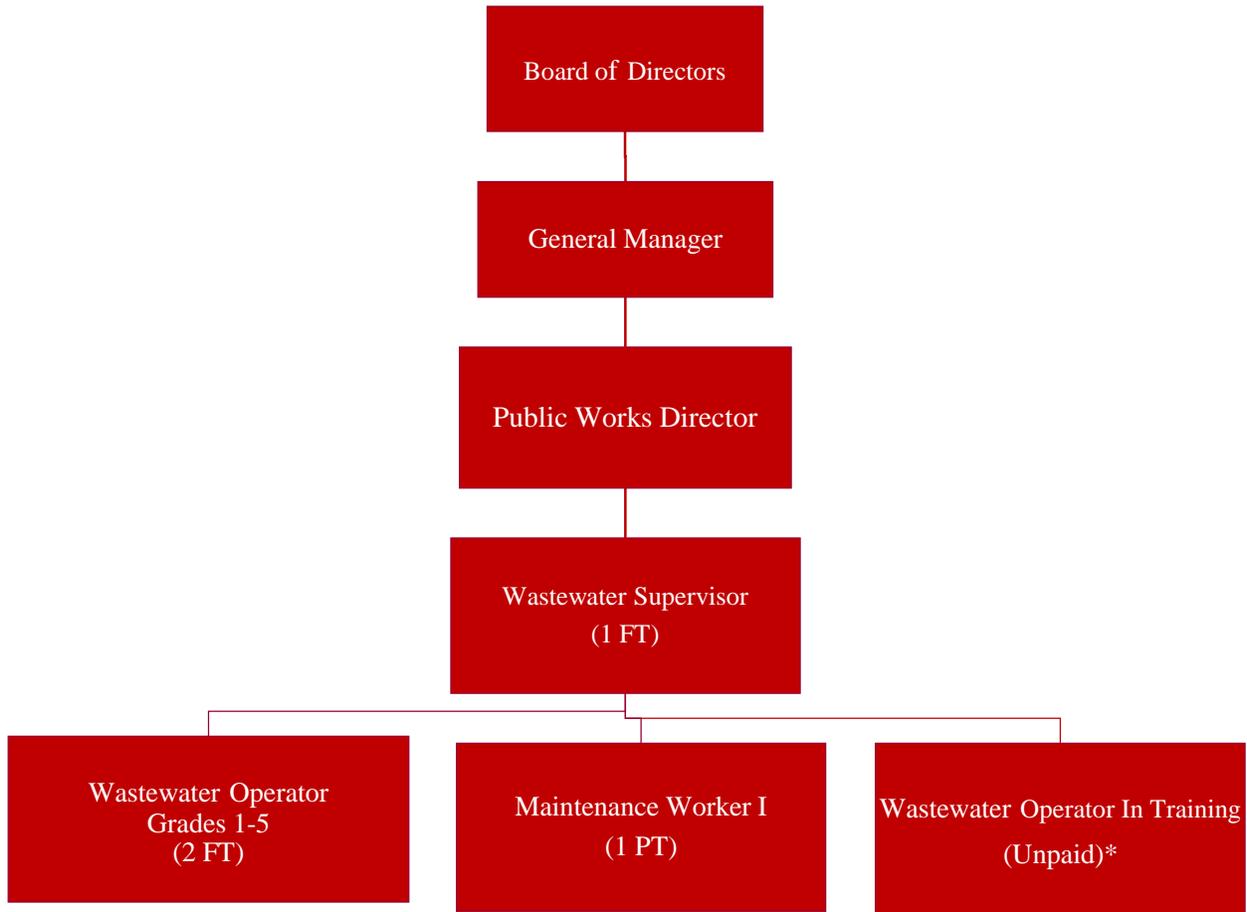
Program Goals

Performing routine service and maintenance, completing needed capital improvement projects, and improving the quality of work and level of service.

- Modernization and Upgrades
 - Mechanical bar screen
 - Maintenance shop and flammable storage area
 - Explore funding and feasibility for ultra-violet (UV) treatment
 - Paving and curbing upgrades
- Conservation Efforts
 - Installation of a pressurized holding tank allowing the use of reclaimed water for maintenance and wash down operations, conserving potable water
 - Application to modify discharge permit to allow the use of effluent for lakefill purposes
 - Maximize effluent sales
- Finalize integration of wastewater system into the new Geographic Information System (GIS)
- Rate Study

WASTEWATER

Organizational Chart – Wastewater Division



***Notes:**

Current Wastewater Operator In Training scheduled to take State exam in October. If successful, backfill position with unpaid OIT.

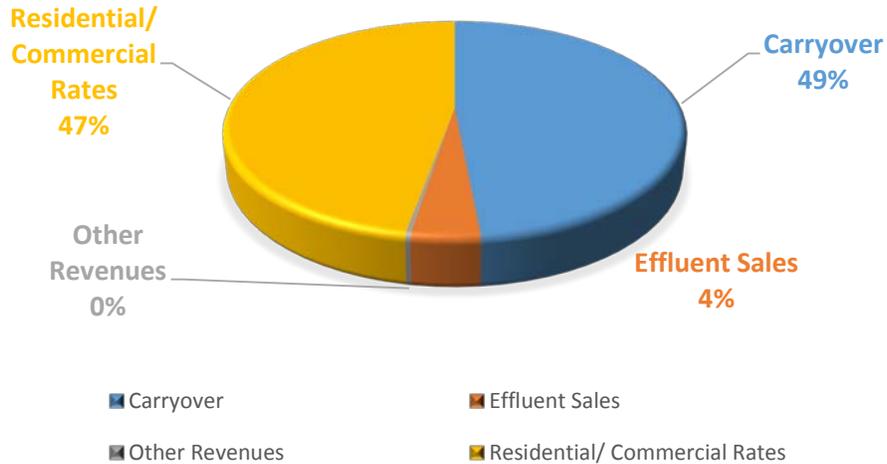
Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover			\$478,276
Residential/Commercial Rates		\$463,919	\$465,000
Effluent Sales		\$29,135	\$40,000
Other Revenues		\$3,399	\$3,000
Total		\$496,453	\$986,276

TOTAL REVENUES: \$986,276

WASTEWATER FUNDING & REVENUE SOURCES



WASTEWATER

Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Wastewater Enterprise Fund benefits from the services of other funds and departments including Administration and General Services. Therefore, the prorated share of salaries and benefits is included in the budget below.

Staffing and organizational changes for this year include:

- Recruitment of one regular, full-time Wastewater Supervisor
- Recruitment of one regular, full-time Wastewater Operator (Grade 1-5)

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$42,422
General Services			\$22,675
Wastewater			\$235,595
Subtotal			\$300,692
Overtime & Paid Accruals			\$3,377
Admin/G.S. Reallocation			\$14,556
Total	\$280,798	\$203,187	\$318,625

TOTAL SALARIES & BENEFITS: \$318,625

*Current Wastewater Operator In Training scheduled to take State exam in October. If successful, backfill position with unpaid OIT.

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Projects and tasks that were previously categorized as Capital Outlay are now included in the following Services & Supplies budget as they are considered operational items.

Administration & Professional Services

		2014/15		2015/16
		Budget	Actual	Budget
50201	Public Notices	\$150	-	\$500
50203	Printing	\$2,000	\$2,682	\$3,000
50204	Postage/Shipping	\$1,350	\$422	\$2,000
50205	Office Supplies	\$100	\$519	\$1,000
50210	Recruitment	\$500	\$211	\$10,375
50216	Personnel/Hearing/Appeal	-	-	\$2,500
50273	Computer Software	-	-	\$7,750
50274	Computer Hardware	-	-	\$1,225
50280	Contract Services	-	\$6,200	\$7,500
50281	Legal	\$1,000	\$3,788	\$9,000
50283	Audit	-	\$1,290	\$1,500
50284	Consulting	-	\$1,002	\$20,000
50291	Admin/ G.S. Reallocation	\$26,000	\$28,210	\$33,531
50293	Insurance Deductible	\$500	-	\$1,000
50298	District Insurance	\$4,490	\$4,689	\$6,700
50401	Uncollectable Service	\$1,000	-	\$3,000
	Subtotal			\$110,581

General Services

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50231	Auto Repair	\$500	\$191	\$1,000
50234	Equipment Repair	\$20,000	\$7,080	\$21,500
50236	Tires/Batteries	\$800	\$1,761	\$1,750
	Subtotal			\$24,250

Facilities

		2014/15		2015/16
		Budget	Actual	Budget
50266	Building Maintenance	\$2,000	\$1,586	\$7,500
50277	Custodial Supplies	-	\$155	\$500
	Subtotal			\$8,000

WASTEWATER

Wastewater

Utilities

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric - Facility	\$26,000	\$24,587	\$26,000
50224	Phone - Cellular	\$600	-	\$800
50225	Phone - Facility	\$575	\$626	\$600
50296	Trash Service	-	\$23	\$300
Subtotal				\$27,700

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50202	Memberships/Dues	\$800	\$809	\$1,500
50206	Training/Travel	\$3,000	\$1,645	\$3,000
50214	Emergency Preparedness	-	-	\$1,000
50215	Business Travel	-	-	\$250
50216	Medical Misc	-	\$210	\$3,000
50232	Motor Fuel	\$3,000	\$2,772	\$3,500
50241	Operations	\$3,500	\$1,044	\$2,500
50242	Road Materials & Repair	-	-	\$10,000
50244	System Repair & Maintenance	-	\$4,005	\$25,000
50247	Signs, Reflectors and Markers	-	-	\$2,500
50250	Shop Supplies	-	\$265	\$2,500
50258	Lab & Related Equipment	\$8,000	\$7,552	\$8,000
50259	Chemicals	\$15,000	\$13,192	\$15,000
50260	Sewer Repairs	\$15,000	-	-
50271	Grounds Maintenance	\$2,500	\$3,579	\$5,000
50275	Safety & Protective	-	\$482	\$1,500
50279	Inspections	-	-	\$2,500
50285	Lab Analysis	\$15,000	\$9,759	\$15,000
50287	Outside Services	-	-	\$6,000
50288	Uniforms	\$1,800	\$1,076	\$2,500
50292	State/County Fees	\$7,500	\$6,350	\$10,000
50297	Biosolids Disposal	-	-	\$3,500
50350	Effluent Permit	\$12,000	-	\$7,500
Subtotal				\$131,250

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50238	Equipment	-	-	\$1,300
50251	Expendable Tools & Equipment	\$2,500	\$1,724	\$10,000
50273	Computer Software	-	\$24	\$2,500
50274	Computer Hardware	-	\$1,436	-
Subtotal				\$13,800

TOTAL SERVICES AND SUPPLIES: \$315,581

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

		2014/15		2015/16
		Budget	Actual	Budget
50301	Capital Improvements			
	Mechanical Bar Screen	\$75,000	-	\$85,000
	Pressurized Holding Tank	\$75,000	-	\$29,750
50304	Plans/Manuals			
	Mechanical Bar Screen		-	\$15,000
	Pressurized Holding Tank		-	\$5,250

Buildings

Expenditures on buildings and their major improvements

		2014/15		2015/16
		Budget	Actual	Budget
	Maintenance Shop			\$35,000

Land

Acquisition of real property/land

		2014/15		2015/16
		Budget	Actual	Budget
	None			

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

		2014/15		2015/16
		Budget	Actual	Budget
50300	None			

TOTAL CAPITAL OUTLAY: \$170,000

WASTEWATER

Contingency Reserve:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16	\$7,500
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General Reserve:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Wastewater general reserve component is invested in the Kern County Treasury Pool. The planned transfer out is:

2015/16	\$146,822*
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***Notes:**

See Fund 69* for General Reserve detail

Interfund Loans:

Amounts provided to other funds with a requirement for repayment.

Prior Balance	\$120,581
FY 2015/16	<u>\$ 27,748</u>
Total Loan Amt:	\$148,329

Total Interfund Loans 2015/16: \$27,748

***Notes**

Loans made to Wastewater Development Fund 61

Summary

TOTAL REVENUES:	\$ 986,276
LESS TRANSFER TO RESERVE:	\$ 146,822
LESS INTERFUND TRANSFER:	\$ 27,748
TOTAL EXPENSES:	\$ 811,706
<hr/>	
NET BALANCE:	\$ 0

WASTEWATER

Wastewater Bond Redemption – Fund 67:

The Wastewater Bond Redemption Fund (Assessment District 95-1) must pay principal each January on a \$2.5 million no interest loan obtained in 1996 and financed through the State Revolving Fund for expansion and upgrades to the Wastewater Treatment Facility. As this expansion was determined to be of benefit to all property owners in the District due to groundwater protection, water conservation, common interest and common amenities, and fiscal reasons, the Board at the time determined to raise the needed revenue through an assessment on each lot or parcel having water service available. Payments are scheduled through January, 2016.

Sufficient funds exist to pay off the balance of the loan, therefore it was not included on the Tax Roll for FY 2015/16. Any remaining balance shall be transferred to the General Fund, consistent with the 1915 Bond Act, and this fund will be closed.

Funding & Revenue Sources

Anticipated Revenue to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover			\$135,046
Tax/Assessment Proceeds	\$126,501	\$129,801	\$0
Interest Income	\$500	\$290	\$150
Total	\$127,001	\$129,208	\$135,196

TOTAL REVENUES: \$135,196

Debt Servicing

Scheduled payments made on principal for long-term debt, interest has been prepaid.

	2014/15		2015/16
	Budget	Actual	Budget
Principal	-	-	\$ 108,598

TOTAL EXPENDITURES FY 2015/16: \$108,598
TRANSFER OUT TO GENERAL FUND: \$26,598

Summary

TOTAL REVENUES: \$ 135,196
TOTAL EXPENSES: \$(108,598)
TRANSFER TO GENERAL FUND: \$ (26,598)

NET BALANCE: \$0

Wastewater Reserve – Fund 69:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Wastewater general reserve component is invested in the Kern County Treasury Pool. The current fund balance is:

FY Starting Balance		Transfers In
2015/16	\$169,725	\$ 146,822
WASTEWATER RESERVE FUND TOTAL:		\$316,547

Administration

ADMINISTRATION

Budgetarily, Administration is funded through multiple sources including the General Fund and reimbursement for direct services by all other funds. Please refer to the introduction for a more complete description of the General Fund.

Organizationally, the Administration Department provides oversight and support for all other District functions. Administration is comprised of the Office of the General Manager, Board Secretary, General Counsel, Finance, Human Resources, Customer Service, Utility Billing, Risk Management and Information Technology.

Program Goals

This year will emphasize direct billing for as many administrative services as practicable, resulting in increased accuracy and transparency, demonstrating the true costs to provide various District services. Other budgets include sections designating Salary & Benefits and Services & Supplies associated with providing administrative services. This will minimize the use of a generic, year-end “Admin Overhead” reallocation.

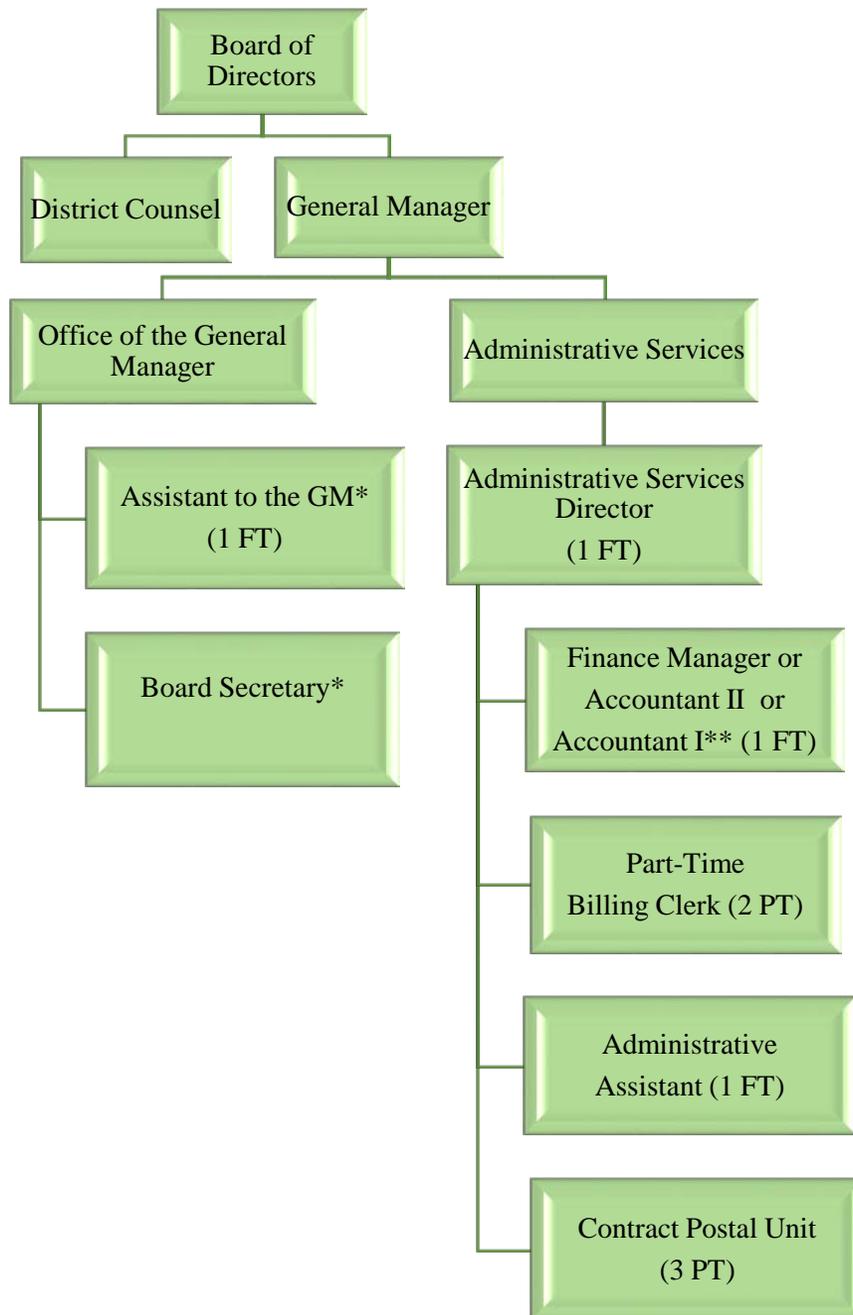
Additionally, Administration will endeavor to complete the following:

- Documentation – modernize and update the following foundational documents:
 - Ordinance Code
 - Policy Manual
 - Employee Handbook
 - Labor Agreements
- Recruitment and Job Descriptions
 - Various recruitments indicated in each budget
 - Update all job descriptions
- Technology
 - Server
 - Financial and Billing software
 - Human Resource software
 - Website
 - Continue desktop computer upgrades
- Financial Analysis
 - Rate Studies
 - Tax Rate Area analysis
 - Fee Ordinance
 - Grant Writing
- Building
 - Architectural review for potential building expansion and improvements
 - Electrical and HVAC repairs
 - Restroom renovation
 - Backup Generator
 - Board Room furnishings
 - Audio/Visual Recording Equipment
 - Seating/Dais
 - Podium

ADMINISTRATION

- Exterior Enhancements
 - Paint & Signage
 - Lighting
 - Parking Lot & Payment Drop Box
- Staffing and organizational changes for this year include:
 - Recruitment of Administrative Services Director
 - Budget includes Executive Recruiter
 - Assistant General Manager to remain vacant
 - Job Descriptions
 - Delete:
 - Secretary to the General Manager
 - Bookkeeper
 - Secretary
 - Executive Assistant
 - Archivist
 - Create:
 - Asst. to the GM/Board Secretary
 - Accountant I & II
 - Customer Service Specialist
 - Administrative Assistant
 - Administrative Analyst

Organizational Chart – Administration Department



Notes:

* Same person

**FY 2015/16 Budget includes Accountant I

ADMINISTRATION

Funding & Revenue Sources

Administration is funded through multiple sources including the General Fund and reimbursement for direct services by other funds.

Planned Expenditures

Most Administration expenses are directly incorporated into the designated Administration & Professional Services section of other budgets. Additionally, these budgets contain an "Admin/G.S. Reallocation" line item for those expenses that must be indirectly allocated. These expenses are detailed below.

Salaries & Benefits

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$105,730
Board of Directors			\$36,000
General Services			\$11,448
Subtotal			\$153,178
Overtime & Paid Accruals			\$4,374
Total		\$356,451	\$157,552
Reallocation		\$(356,451)	\$(157,552)

TOTAL SALARIES & BENEFITS: \$ 0

ADMINISTRATION

Services & Supplies

This section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Several projects and tasks that were previously categorized as Capital Outlay are now included in the following budget as they are considered operational items.

Administration & Professional Services

		2014/15		2015/16
		Budget	Actual	Budget
50201	Public Notices	\$3,700	\$1,656	\$10,000
50202	Memberships/Dues	\$7,650	\$1,826	\$2,500
50203	Printing	\$1,000	\$251	\$1,500
50204	Postage/Shipping	\$6,000	\$5,923	\$7,000
50205	Office Supplies	\$14,000	\$7,190	\$12,500
50206	Training/Travel	\$10,000	\$14,155	\$17,500
50207	Board Workshops	\$100	-	-
50208	Awards	\$1,000	\$100	-
50210	Recruitment	\$1,000	\$5,049	\$25,000
50211	Resale Supplies	-	\$1,285	\$3,000
50213	Conservation	-	\$955	-
50214	Emergency Preparedness	\$1,000	-	\$3,500
50215	Business Travel	-	-	\$5,000
50216	Personnel/Hearing/Appeal	-	-	\$2,500
50232	Motor Fuel	\$500	-	\$500
50233	Auto Allowance	\$7,500	\$6,000	\$6,000
50241	Operations	\$10,000	\$12,474	\$15,000
50244	System Maintenance	\$1,000	-	-
50247	Signs, Reflectors & Markers	-	-	\$3,500
50271	Grounds Maintenance	\$12,500	\$12,721	\$13,000
50273	Computer Software	-	\$17,609	\$23,250
50274	Computer Hardware	-	\$18,177	\$3,675
50275	Safety and Protective Equipment	-	\$267	\$1,000
50279	Inspections	-	-	\$2,500
50280	Contract Services	-	\$179,515	\$50,000
50281	Legal	\$70,000	\$58,555	\$120,000
50283	Audit	\$23,350	\$4,387	\$5,000
50284	Consulting	\$2,400	\$16,500	\$25,000
50286	District Elections	\$12,000	\$1,596	\$2,000
50287	Outside Services	\$15,000	\$4,313	\$5,000
50288	Uniforms	-	-	\$750
50292	State/County Fees	\$3,000	\$3,155	\$3,500
50293	Insurance Deductible	-	-	\$1,000
50298	District Insurance	\$7,500	\$5,094	\$2,000
	Subtotal			\$372,675

ADMINISTRATION

Utilities

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric - Facility	\$5,554	\$5,208	\$6,500
50224	Phone - Cellular	\$2,500	\$4,348	\$6,500
50225	Phone - Facility	\$1,000	\$1,418	\$1,500
50228	Natural Gas/Propane	\$1,000	\$963	\$1,000
50296	Trash Service	-	\$255	\$300
Subtotal				\$15,800

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50235	Equipment Leases	-	\$8,170	\$8,500
50238	Equipment	-	-	\$45,000
50251	Expendable Tools & Equipment	\$6,000	\$67	\$5,000
Subtotal				\$58,500

General Services**Equipment**

		2014/15		2015/16
		Budget	Actual	Budget
50234	Equipment Repair	\$30,000	\$181	\$1,000
Subtotal				\$1,000

Facilities

		2014/15		2015/16
		Budget	Actual	Budget
50263	Electrical/ Lighting	-	-	\$12,500
50266	Building Maintenance	\$6,000	\$8,103	\$28,500
50277	Custodial Supplies	-	\$332	\$500
50278	Custodial Services	-	\$6,825	\$8,000
Subtotal				\$49,500

Notes:

Server and software is in Services & Supplies, prorated within various budgets.

ADMINISTRATION REALLOCATION: \$(497,475)

This amount is reallocated to all other budgets under Account Code 50291.

TOTAL SERVICES & SUPPLIES: \$0

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

	2014/15		2015/16
	Budget	Actual	Budget
None			

Buildings

Expenditures on buildings and their major improvements

	2014/15		2015/16
	Budget	Actual	Budget
None			

Land

Acquisition of real property/land

	2014/15		2015/16
	Budget	Actual	Budget
None			

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

	2014/15		2015/16
	Budget	Actual	Budget
None			

TOTAL CAPITAL OUTLAY: \$0

ADMINISTRATION

Contingency Reserve:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16	\$0
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General Reserve Fund*:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2015/16	\$0
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***Notes:**

As Administration is part of the General Fund, there is no general reserve specific to Administration.

Summary

TOTAL EXPENSES:	\$ 655,027
TOTAL REALLOCATION	\$ (655,027)
NET BALANCE:	\$ 0

EMERGENCY FUND – FUND 47

This fund is to pay for District-wide emergencies. There are no revenues or expenses planned for FY 2015/16.

Summary

TOTAL REVENUE:	\$ 0
TOTAL EXPENSES:	\$ 0
NET BALANCE:	\$ 157,350

STATE UNEMPLOYMENT INSURANCE (SUI) FUND – FUND 72

This fund has historically been funded through a payroll contribution by other funds.

For FY 2015/16 unemployment insurance expenses are incorporated in the Salaries & Benefits category included in all other budgets. Therefore, if expenses are incurred they will be paid directly from the originating departments.

As such, this Fund is to be closed in FY 2015/16 and the balance will be transferred to the General Fund and/or returned to originating departments.

General Services

GENERAL SERVICES DIVISION

Budgetarily, General Services is funded through a variety of sources including the General Fund, various Enterprise Funds (Post Office, Solid Waste, Wastewater, & Water), and Special Revenue Funds (Gate Special Tax, Police Tax & Road Assessment).

Organizationally, the General Services Division is part of the Public Works Department and is overseen by the General Services Supervisor under the Public Works Director. General Services is further subdivided into Facilities Maintenance, Fleet Maintenance, and Solid Waste.

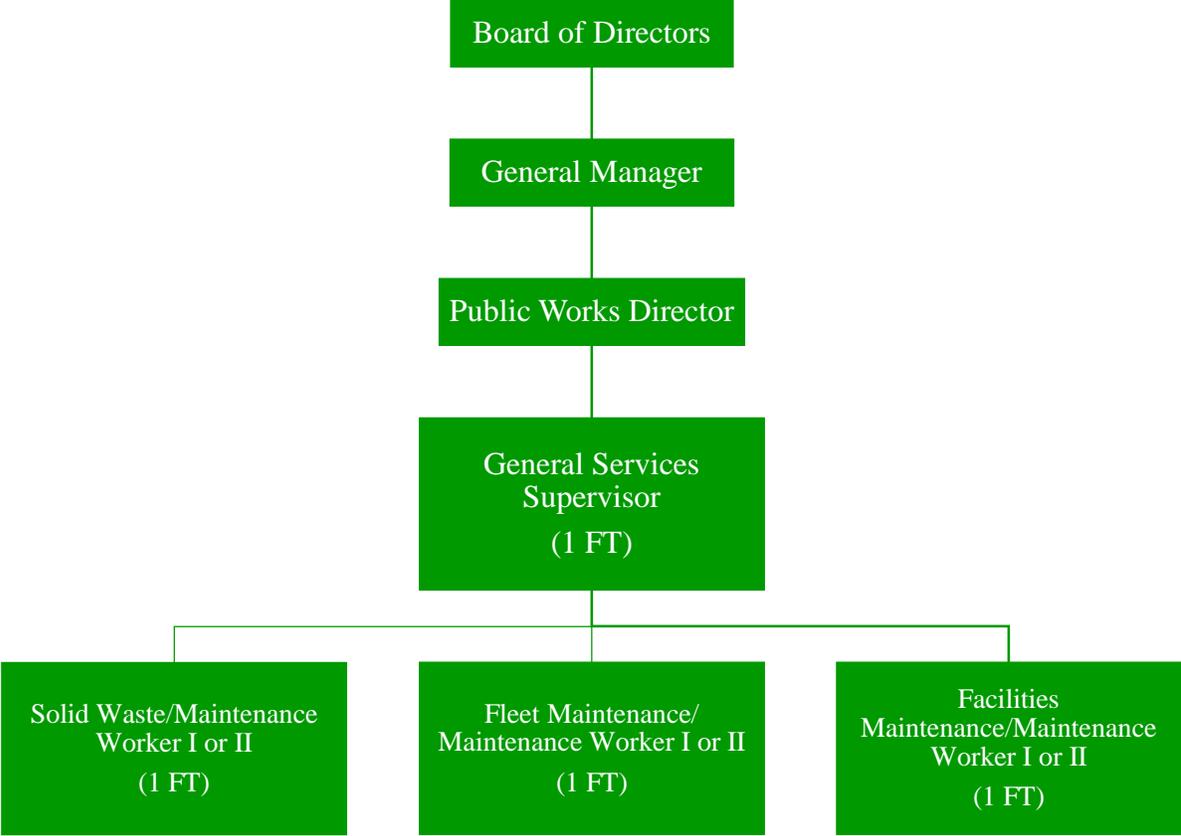
Program Goals

Staffing and organizational changes for this year include:

- Increase of one regular, full-time General Services Supervisor
- Provide career advancement opportunity through training Maintenance Worker II for advancement into Mechanic position
- Historically, the General Services Division was overseen by a Maintenance Supervisor. This position has remained vacant for several years, which has been problematic. This budget includes a General Services Supervisor, who in addition to daily supervision, will implement a variety of Best Management Practices (BMPs) that, at a minimum, will include regulatory compliance, fleet management, and asset inventory and management systems to be integrated with the new Geographic Information System (GIS)
 - Requires an updated job description and recruitment

GENERAL SERVICES

Organizational Chart – General Services



Facilities Maintenance

Facilities Maintenance is responsible for the ongoing maintenance and repair of District buildings, structures and grounds. This includes but is not limited to, the administration building, public works buildings and shops, pump and well house buildings, electrical, HVAC, plumbing, irrigation, and custodial services.

Program Goals

- Emphasize health and safety concerns for both the public and staff
- Ensure regulatory compliance
- Modernize and secure District facilities, buildings structures and grounds
- Major HVAC repairs for Police/Dispatch and Administration Buildings
- Implement a preventative maintenance program, including emergency backup generators
- Various lighting and electrical upgrades

Budget

Revenue and expenses, including Salaries & Benefits and Services & Supplies, for Facilities Maintenance are directly incorporated into the other budgets, which have a designated section for General Services. This ensures accurate and timely accounting where previously the expenses were generically prorated. Additionally, \$100,000 of property tax revenue will be transferred to General Services to fund design development of the Mailbox project in preparation for a special election.

Fleet Maintenance

Fleet Maintenance is responsible for the ongoing maintenance and repair of District vehicles and equipment. This includes but is not limited to, vehicles, heavy equipment, tractors, road and water equipment, snow plows and grounds maintenance equipment.

Program Goals

- Implement Fleet Management Plan
- Implement Inventory Management System
- Provide training and certification opportunities for both vehicle and equipment technicians
- Improve work areas for safety and utility

Budget

Revenue and expenses, including Salaries & Benefits and Services & Supplies, for Fleet Maintenance are directly incorporated into the other budgets, which have a designated section for General Services. This ensures accurate and timely accounting where previously the expenses were generically prorated.

GENERAL SERVICES

Planned Revenue & Expenditures

Most General Services expenses are incorporated into the designated General Services section of other budgets as direct expenses.

The following planned expenditures are divided into two categories: those indirect costs reallocated to other departments under "Admin/G.S. Reallocation" and those funded through property tax and reimbursed from outside sources as indicated in the revenue section above.

Direct Expenditures:

Items not reallocated to other departments/funds

Funding & Revenue Sources

General Services is funded through multiple sources including the General Fund and reimbursement for direct services by other funds.

		2014/15		2015/16
		Budget	Actual	Budget
40101	Property Tax	-	-	\$127,500
40743	Reimbursable Expense	-	-	\$6,800
	Total	-	-	\$134,300

TOTAL REVENUES: \$ 134,300

Direct Expenses

		2014/15		2015/16
		Budget	Actual	Budget
50268	Mailboxes	\$500	\$1,778	\$107,500
	Reimbursable Expense- KCFD	-	-	\$1,800
50248	Bus Shelters	\$400	\$67	\$20,000
50270	Bark Beetle	\$5,000	\$1,276	\$5,000
	Total			\$134,300

Summary

TOTAL REVENUES: \$ 134,300
TOTAL DIRECT EXPENSES: \$ (134,300)
BALANCE: \$0

Indirect Reallocation Expenditures:

Items reallocated to other departments/funds.

Salaries & Benefits

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$29,665
General Services			\$92,700
Subtotal			\$122,365
Admin/GS Reallocation			\$1,576
Overtime & Paid Accruals			\$6,605
Total		\$40,098	\$130,546

TOTAL SALARIES & BENEFITS: \$ 130,546

Services & Supplies

This section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Several projects and tasks that were previously categorized as Capital Outlay are now included in the following budget as they are considered operational items.

Administration & Professional Services

	2014/15		2015/16
	Budget	Actual	Budget
50201 Public Notices	\$200	-	\$3,500
50203 Printing	\$750	\$22	\$750
50204 Postage/Shipping	-	\$36	\$250
50205 Office Supplies	-	\$233	\$1000
50208 Awards	-	\$100	-
50210 Recruitment	-	\$78	\$4,896
50216 Personnel/Hearing/Appeal	-	-	\$2,500
50273 Computer Software	-	-	\$7,750
50274 Computer Hardware	-	-	\$1,225
50280 Contract Services	-	\$4,543	-
50281 Legal	\$2,000	\$7,886	\$12,500
50283 Audit	-	\$370	\$500
50284 Consulting	-	-	\$8,000
50287 Outside Services	\$500	-	\$3,000
50291 Admin/G.S. Reallocation	\$8,000	\$11,085	\$4,975
50293 Insurance Deductible	-	-	\$1,000
50298 District Insurance	\$1,246	\$1,351	\$1,000
Subtotal			\$52,846

GENERAL SERVICES

General Services

Utilities

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric - Facility	\$1,650	\$2,095	\$2,100
50224	Phone - Cellular	\$480	-	\$800
50228	Natural Gas/ Propane	\$650	\$385	\$500
50296	Trash Service	-	\$232	\$500
	Subtotal			\$3,900

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50202	Memberships/Dues	\$100	\$217	\$2,500
50206	Training/Travel	\$250	-	\$7,500
50209	Radio Communications	\$300	-	-
50214	Emergency Preparedness	-	-	\$2,500
50217	Medical Misc	-	\$25	\$250
50232	Motor Fuel	\$2,000	\$1,643	\$2,500
50241	Operations	\$1,000	\$22	\$500
50247	Signs, Reflectors & Markers	-	-	\$250
50250	Shop Supplies	\$500	\$1,573	\$2,500
50269	Weed Abatement	\$12,000	-	-
50275	Safety & Protective	-	\$564	\$2,500
50279	Inspections	-	-	\$2,500
50288	Uniforms	\$575	\$940	\$1,000
50292	State/County Fees	\$550	\$414	\$2,500
	Subtotal			\$27,000

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50235	Equipment Leases	-	\$107	\$1,500
50238	Equipment	-	-	\$5,000
50251	Expendable Tools & Equipment	\$200	\$1,117	\$2,000
50273	Computer Software	-	\$15	\$5,250
50274	Computer Hardware	-	\$1,480	-
	Subtotal			\$13,750

GENERAL SERVICES

Fleet Maintenance

		2014/15		2015/16
		Budget	Actual	Budget
50231	Auto Repair	\$400	\$582	\$3,500
50234	Equipment Repair	\$400	\$2,730	\$5,000
50236	Tires & Batteries	\$400	\$47	\$750
	Subtotal			\$9,250

Facilities Maintenance

		2014/15		2015/16
		Budget	Actual	Budget
50260	Sewer/Septic Repairs	-	\$339	\$17,500
50266	Building Maintenance	\$500	\$3,827	\$10,000
50271	Grounds Maintenance	\$3,000	\$3,184	\$9,000
50277	Custodial Supplies	-	\$6	\$500
50278	Custodial Services	-	\$195	\$500
	Subtotal			\$37,500

TOTAL SERVICES & SUPPLIES: \$144,246

Solid Waste (Enterprise Fund) – Fund 49

Budgetarily, Solid Waste is an Enterprise Fund and is primarily funded by the solid waste utility via rate payers. As an enterprise fund, the operation should be self-sustaining, which it continues to be.

Organizationally, the Solid Waste Division is part of the Public Works Department, General Services Division, and is overseen by the General Services Supervisor under the Public Works Director. Services provided include maintaining and operating the transfer stations, coordinating with our refuse hauling contractor (Benz Sanitation).

Program Goals

- Address health & safety and regulatory concerns
- Prevent unauthorized use of facility
 - By non-residents and non-rate payers
 - Illegal dumping and improper disposal
 - Commercial activities, especially large-scale tree trimmers
 - Improve surveillance and security
- Improve usability and access
 - Optimize placement and ease of access to manure area
 - Pavement rehabilitation
 - Aesthetics
 - Signage, ingress/egress

GENERAL SERVICES – SOLID WASTE

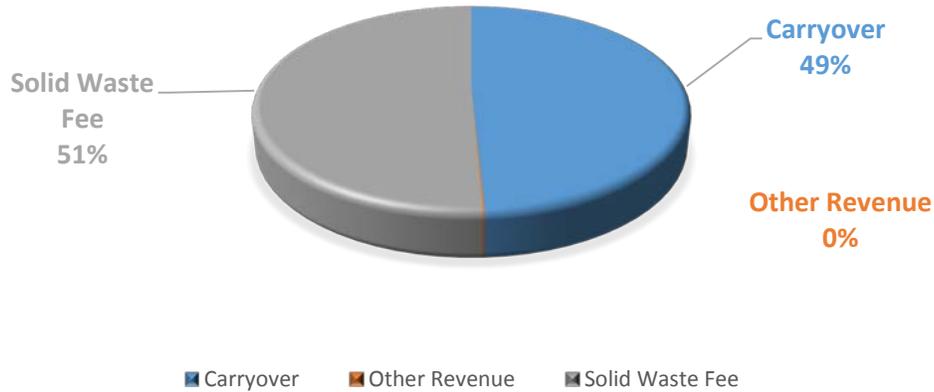
Fiscal Year 2015/16 Funding & Revenue Sources

Anticipated Revenues to be received for FY 2015/16 include the following:

	2014/15		2015/16
	Budget	Actual	Budget
Carryover			\$533,976
Solid Waste Fee	\$552,332	\$548,273	\$550,000
Other Solid Waste Income	\$5,000	\$1,298	\$1,300
Total			\$1,085,276

TOTAL REVENUES: \$1,085,276

SOLID WASTE FUNDING & REVENUE SOURCES



Planned Expenditures

Anticipated Expenditures for FY 2015/16 include the following:

Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Solid Waste Enterprise Fund benefits from the services of the Administration and Public Works Departments. Therefore, the prorated share of salaries and benefits is included in the budget below.

Staffing and organizational changes for this year include: None

	2014/15		2015/16
	Budget	Actual	Budget
Administration			\$42,422
Public Works			\$81,878
Subtotal			\$124,300
Overtime & Paid Accruals			\$2,005
Admin/G.S. Reallocation			\$20,749
Total	\$174,791	\$144,176	\$147,054

TOTAL SALARIES & BENEFITS: \$147,054

GENERAL SERVICES – SOLID WASTE

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Projects and tasks that were previously categorized as Capital Outlay are now included in the following Services & Supplies budget as they are considered operational items.

Administration & Professional Services

		2014/15		2015/16
		Budget	Actual	Budget
50201	Public Notices	\$200	-	\$1000
50203	Printing	\$8,000	\$14,540	\$15,000
50204	Postage/Shipping	-	-	\$100
50205	Office Supplies	-	\$55	\$200
50210	Recruitment	-	\$156	\$1,563
50216	Personnel/Hearing/Appeal	-	-	\$2,500
50273	Computer Software	-	-	\$7,750
50274	Computer Hardware	-	-	\$1,225
50280	Contract Services	-	\$5,096	\$2,500
50281	Legal	\$3,000	\$2,495	\$4,500
50283	Audit	-	\$1,877	\$2,000
50284	Consulting	-	\$918	\$6,000
50291	Admin/ G.S. Reallocation	\$22,000	\$15,548	\$47,425
50293	Insurance Deductible	-	-	\$1,500
50298	District Insurance	\$2,500	\$2,665	\$4,200
	Subtotal			\$97,463

General Services

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50231	Auto Repair	\$1,500	\$217	\$1,500
50234	Equipment Repair	\$3,500	\$1,603	\$15,000
50236	Tires & Batteries	\$3,000	\$36	\$3,500
	Subtotal			\$20,000

Facilities

		2014/15		2015/16
		Budget	Actual	Budget
50263	Electrical/Lighting	-	-	\$2,000
50266	Building Maintenance	-	\$153	\$250
50271	Grounds Maintenance	\$1,500	\$323	\$9,300
50277	Custodial Supplies	-	\$155	\$250
	Subtotal			\$11,800

GENERAL SERVICES – SOLID WASTE

Solid Waste

Utilities

		2014/15		2015/16
		Budget	Actual	Budget
50221	Electric - Facility	\$1,500	\$761	\$900
50224	Phone - Cellular	-	\$462	\$800
	Subtotal			\$1,700

Operations

		2014/15		2015/16
		Budget	Actual	Budget
50202	Memberships/Dues	-	\$227	\$300
50206	Training/Travel	\$100	-	\$1,000
50232	Motor Fuel	\$16,000	\$9,952	\$12,500
50241	Operations	\$750	-	\$350
50247	Signs, Reflectors & Markers	-	-	\$4,000
50250	Shop Supplies	-	-	\$500
50275	Safety & Protective	-	\$311	\$750
50279	Inspections	-	-	\$3,500
50288	Uniforms	\$1,250	\$472	\$500
50292	State/County Fees	\$2,500	\$2,335	\$2,500
50296	Trash Service	\$265,000	\$262,870	\$300,000
	Subtotal			\$325,900

Equipment

		2014/15		2015/16
		Budget	Actual	Budget
50235	Equipment Leases	-	-	\$1,500
50238	Equipment	-	-	\$36,800
50251	Expendable Tools & Equipment	\$200	\$41	\$500
50274	Computer Hardware	-	-	\$250
	Subtotal			\$39,050

TOTAL SERVICES & SUPPLIES: \$495,913

GENERAL SERVICES – SOLID WASTE

Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule.

Structures & Improvements

Expenditures on permanent structures and improvements not categorized as buildings.

	2014/15		2015/16
	Budget	Actual	Budget
None			

Buildings

Expenditures on buildings and their major improvements

	2014/15		2015/16
	Budget	Actual	Budget
None			

Land

Acquisition of real property/land

	2014/15		2015/16
	Budget	Actual	Budget
None			

Equipment & Other

Tangible or intangible assets that are used in operations that have useful lives extending beyond a single reporting period, including but not limited to, vehicles, machinery, equipment, works of art and items of historical interest.

	2014/15		2015/16
	Budget	Actual	Budget
None			

TOTAL CAPITAL OUTLAY: \$0

GENERAL SERVICES – SOLID WASTE

Contingency Reserve:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2015/16	\$10,000
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General Reserve Fund

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Solid Waste general reserve component is invested in the Kern County Treasury Pool. The planned transfer out is:

2015/16	\$432,309*
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*Notes:

See Fund 71 for General Reserve detail

Summary

TOTAL REVENUES:	\$1,085,276
LESS TRANSFER TO RESERVE:	\$ 432,309
TOTAL EXPENSES:	\$ 652,967
NET BALANCE:	\$ 0

GENERAL SERVICES – SOLID WASTE**Solid Waste Reserve – Fund 71:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Solid Waste general reserve component is invested in the Kern County Treasury Pool. The current fund balance is:

	FY Starting Balance	Transfers to General Reserve
2015/16	\$282,603	\$432,309
GENERAL RESERVE FUND TOTAL:		\$714,912

HUMAN RESOURCES



HUMAN RESOURCES

As stated previously, it is only through our excellent employees that we can endeavor to complete the budgeted program goals that will ultimately serve our community. Given the challenges facing Bear Valley Springs, it is imperative the District is able to both recruit and retain quality employees. The primary obstacle hindering this effort has been an illogical and non-competitive salary scale and lack of a career ladder.

This budget contains new salary scales designed to correct these flaws. The scales were developed by grouping classifications of employees by similar levels of autonomy and responsibility and then determining a logical progression up the scale. Target amounts were considered to ensure market competitiveness. A compensation study of the regional market including thirteen other agencies was conducted to assure that the salary scales are right-sized for the area.

The update to the salary scales is considered a one-time market adjustment. In subsequent fiscal years, the annual Cost of Living Allowance (COLA) based upon the Consumer Price Index (CPI) should ensure salaries remain current and relevant. This will also improve organized labor (union) relations as there should no longer be the need to negotiate large salary increases every few years as salaries will keep pace with the regional market.

The deficiencies with the salary scales have been known for some time, as evidenced by language being included in the Memorandums of Understanding (MOUs) with each union as a work-around. This work-around language is no longer necessary as these concerns are resolved in the new salary scales. Therefore the MOUs must be amended. A Meet & Confer process resulting in Board approval of the amendments is necessary before the salary scales can go into effect.

Additionally, job descriptions are being revised to accurately reflect current District needs and to develop a career ladder to allow employees to progress from one classification to the next. This will result in a cultural shift, changing the mindset from “job” to “career”, which will result in increased employee retention and commitment to the community. Further, this will increase morale, incentivizing personnel to work hard with a goal of advancement, leading to better quality employees.

In prior fiscal years, the Board of Directors has expressed concern with the lack of process, discussion, and/or understanding of how personnel allocations were determined under previous management. An improvement included in this budget development cycle is to include an organizational chart within each budget indicating staffing levels, along with the following Personnel Allocation sheet that specifies the positions and the number of months the positions are to be filled for the fiscal year. The Salaries & Benefits line item in each budget is based upon this personnel allocation and the revised salary scales.

It should be noted that although the salary scales include job titles other than those allocated, the Personnel Allocation takes precedent. Positions are to be filled consistent with the Personnel Allocation for the fiscal year.

Documents contained in this section are:

Personnel Allocation Sheet
Full-Time Salary Scale

Employee Classification by Bargaining Unit
Part-Time Salary Scale

Personnel Allocation

The Fiscal Year 2015/16 Final Budgets were prepared with the following personnel allocation:

Full-Time:

Administration	Quantity	Months	Quantity	Months	Quantity	Months
Full-Time						
General Manager	1	12				
Assistant to the General Manager	1	12				
Administrative Services Director	1	8				
Accountant I	1	12				
Administrative Assistant	1	12				
Assistant General Manager	1	0				
<hr/>						
Public Safety	Quantity	Months	Quantity	Months	Quantity	Months
Chief of Police	1	6				
Police						
Sergeant	1	8				
Senior Officer	1	12				
Police Officer I-III	4	12	1	8		
Police Technician	1	12				
Dispatch						
Dispatch Supervisor	1	12				
Senior Dispatcher	1	8				
Dispatcher	7	12				
Entry Gate						
Gate Pass Coordinator	3	12				
<hr/>						
Public Works	Quantity	Months	Quantity	Months	Quantity	Months
Public Works Director	1	8				
Administrative Assistant	1	12				
General Services						
General Services Supervisor	1	8				
Maintenance Worker I-II	3	12				
Roads						
Roads Supervisor	1	12				
Equipment Operator	2	12				
Roads Crew Lead	1	7				
Maintenance Worker I-II	2	12				
Wastewater						
Wastewater Supervisor	1	6				
Wastewater Operators I-V	1	12	1	8		
Wastewater Operator In Training	1	7				
Water						
Water Supervisor	1	12				
Water Operators I-V	3	12	1	8		
Maintenance Worker I-II	1	12				
Total Full-Time Positions						
	49					

Part-Time:

Year Round Hourly, Limited-Term & Seasonal	Budgeted # Hours	Full-Time Equivalents
Administration		
Billing Clerks (2)	2080	1.00
Postal Clerks (approx. 3)	2450	1.18
Public Safety		
Interim Chief of Police (1)	960	0.46
Dispatchers (approx. 2)	832	0.40
Gate Pass Coordinators (approx. 10)	8400	4.04
Public Works		
Wastewater Supervisor (1)	960	0.46
Laborers (5)	5200	2.50
Total Full-Time Equivalent Positions		
	10.04	



Employee Classification by Bargaining Unit

Service Employees International Union Local 521

Accountant I & II
Administrative Analyst
Administrative Assistant
Billing Clerk
Customer Service Specialist
Dispatch Supervisor
Dispatcher
Equipment Operator
Gate Pass Coordinator
Maintenance Worker I & II
Police Technician
Roads Crew Lead
Senior Dispatcher
Supervisor – General Services
Supervisor – Roads
Supervisor – Wastewater
Supervisor – Water
Wastewater Operator I – V
Wastewater Operator in Training
Water Operator I - V
Water Operator in Training

Police Officers Research Assoc of California

Police Officer I – III
Reserve Officer
Senior Officer
Sergeant

Unrepresented

Management & Confidential:

Administrative Services Director
Assistant General Manager
Assistant to the General Manager/Board Secretary
Finance Manager
General Manager
Public Safety Director/Chief of Police
Public Works Director

Hourly/Part-Time:

Billing Clerk
Bookkeeper
Customer Service Specialist
Dispatcher
Gate Pass Coordinator
GIS Coordinator
Intern
Laborer
Office Assistant
Postal Clerk
Reserve Officer
Wastewater Operator-in-Training
Wastewater Supervisor
Water Operator-in-Training



Bear Valley Community Services District

Fiscal Year 2015/16 Regular Full-Time Salary Schedule

	Scale	A	B	C	D	E	F
Gate Pass Coordinator	1	1,751	1,839	1,930	2,027	2,128	2,235
Bookkeeper, Customer Service Specialist, Maintenance Worker I, Reserve Officer, Wastewater Operator In Training, Water Operator In Training	2	3,064	3,217	3,378	3,547	3,725	3,911
Accountant I, Administrative Assistant, Billing Clerk, Dispatcher, Equipment Operator, Maintenance Worker II, Mechanic, Police Technician, Wastewater Operator I, Water Operator I	3	3,984	4,183	4,392	4,611	4,842	5,084
Police Officer I, Wastewater Operator II, Water Operator II	4	4,183	4,392	4,611	4,842	5,084	5,338
Police Officer II, Roads Crew Lead, Senior Dispatcher, Wastewater Operator III, Water Operator III	5	4,392	4,611	4,842	5,084	5,338	5,605
Police Officer III, Wastewater Operator IV, Water Operator IV	6	4,611	4,842	5,084	5,338	5,605	5,885
Wastewater Operator V, Water Operator V	7	4,842	5,084	5,338	5,605	5,885	6,180
Accountant II, Administrative Analyst, Dispatch Supervisor, Senior Police Officer	8	5,326	5,593	5,872	6,166	6,474	6,798
Supervisors - General Services, Roads, Wastewater, Water	9	5,859	6,152	6,459	6,782	7,121	7,478
Finance Manager, Sergeant	10	6,152	6,459	6,782	7,121	7,478	7,851
Assistant to the GM/Board Secretary	11	6,767	7,105	7,461	7,834	8,225	8,637
Department Heads - Administrative Services, Chief of Police, Public Works	12	8,459	8,882	9,326	9,792	10,282	10,796
Assistant General Manager	13	10,150	10,658	11,191	11,750	12,338	12,955



Bear Valley

Community Services District

Fiscal Year 2015/16 Part-Time & Limited-Term Hourly Rates

Scale	Position	Step A	Step B	Step C	Step D	Step E	Step F
1	Gate Pass Coordinators Post Office Clerk	\$10.10	\$10.61	\$11.14	\$11.69	\$12.28	\$12.89
2	Intern Laborer Office Assistant	\$12.50	\$13.13	\$13.78	\$14.47	\$15.19	\$15.95
3	Bookkeeper Customer Service Specialist Dispatcher w/out POST Certificate Wastewater Operator In Training Water Operator In Training Reserve Officer	\$17.67	\$18.55	\$19.48	\$20.46	\$21.48	\$22.55
4	Billing Clerk Dispatcher with POST Certificate	\$22.97	\$24.12	\$25.32	\$26.59	\$27.92	\$29.32
5	GIS Coordinator Wastewater Supervisor	\$33.79	\$35.48	\$37.25	\$39.12	\$41.07	\$43.13

SUPPORTING DOCUMENTS



BEAR VALLEY COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2015/16

SALARIES & BENEFITS SUMMARY

Dispatch - Fund 40	\$ 762,526
Police	
Department - Fund 40	\$ 988,245
Public Safety Realignment (AB 109) - Fund 30	\$ 3,000
Citizens' Option for Public Safety - Fund 68	\$ -
Gate - Fund 40	\$ 317,778
Post Office - Fund 41	\$ 68,899
Water	
Enterprise - Fund 42	\$ 1,136,114
Development - Fund 60	\$ -
Bond Redemption - Fund 64	\$ -
Reserve - Fund 70	\$ -
Wastewater	
Enterprise - Fund 43	\$ 318,625
Development - Fund 61	\$ -
Bond Redemption - Fund 67	\$ -
Reserve - Fund 69	\$ -
Parks & Recreation - Fund 45	\$ 5,378
Roads - Fund 48	\$ 411,261
Solid Waste - Fund 49	\$ 147,054
Total Districtwide	\$ 4,158,880

Salaries and benefits expenses for Administration and General Services are allocated among all other departments and are reflected in the total amount shown above.

Administration - Fund 40	\$ 157,552
General Services - Fund 40	\$ 130,546

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2015/16**

SERVICES & SUPPLIES

Dispatch - Fund 40	\$ 221,624
Police	
Department - Fund 40	\$ 565,098
Public Safety Realignment (AB 109) - Fund 30	\$ 40,000
Citizens' Option for Public Safety - Fund 68	\$ 40,000
Gate - Fund 40	\$ 77,899
General Services (Direct Expenses) - Fund 40	\$ 134,300
Post Office - Fund 41	\$ 33,782
Water	
Enterprise - Fund 42	\$ 1,966,677
Development - Fund 60	\$ -
Bond Redemption - Fund 64	\$ -
Reserve - Fund 70	\$ -
Wastewater	
Enterprise - Fund 43	\$ 315,581
Development - Fund 61	\$ -
Bond Redemption - Fund 67	\$ -
Reserve - Fund 69	\$ -
Parks & Recreation - Fund 45	\$ 149,572
Roads - Fund 48	\$ 700,810
Solid Waste - Fund 49	\$ 495,913
Total Districtwide	\$ 4,741,256

Salaries and benefits expenses for Administration and General Services are allocated among all other departments and are reflected in the total amount shown above.

Administration - Fund 40	\$ 497,475
General Services (Indirect Expenses) - Fund 40	\$ 144,246

BEAR VALLEY COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2015/16

CAPITAL OUTLAY

Administration - Fund 40	\$ -
Dispatch - Fund 40	\$ 32,500
Police	
Department - Fund 40	\$ 65,000
Public Safety Realignment (AB 109) - Fund 30	\$ -
Citizens' Option for Public Safety - Fund 68	\$ 60,000
Gate - Fund 40	\$ 150,000
General Services - Fund 40*	\$ 25,000
Post Office - Fund 41	\$ -
Water	
Enterprise - Fund 42	\$ 309,000
Development - Fund 60	\$ -
Bond Redemption - Fund 64	\$ -
Reserve - Fund 70	\$ -
Wastewater	
Enterprise - Fund 43	\$ 170,000
Development - Fund 61	\$ -
Bond Redemption - Fund 67	\$ -
Reserve - Fund 69	\$ -
Parks & Recreation - Fund 45	\$ -
Roads - Fund 48	\$ 2,561,000
Solid Waste - Fund 49	\$ -
Total Districtwide	\$ 3,372,500

* General Services capital outlay expenses are located in the reallocation line item of other budgets.

RESOLUTION 15/16-9

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAR VALLEY COMMUNITY SERVICES DISTRICT
ADOPTING THE GENERAL FUND (Fund 40) FINAL BUDGET
FOR FISCAL YEAR 2015/16**

WHEREAS, the Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.;

WHEREAS, in accordance with Government Code 61110, the Board of Directors of Bear Valley Community Services District adopted a Preliminary Budget for Fiscal Year 2015/16 on June 30, 2015, made said document available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to said budget, prior to adoption in final form;

WHEREAS, the Board of Directors has reviewed the anticipated revenues and the proposed expenditures for Fiscal Year 2015/16;

WHEREAS, hearings have been conducted and closed during which time all additions and deletions to the Final Budget for Fiscal Year 2015/16 have been made and incorporated therein;

NOW THEREFORE BE IT RESOLVED in accordance with Government Code 61110, the Final Budget for Fiscal Year 2015/16 is hereby adopted in accordance with the following:

General Fund (Fund 40)

1. Salaries & Benefits	\$ 2,068,549.
2. Services & Supplies	\$ 973,922
3. Debt Servicing	
Principal	\$ 0
Interest	\$ 0
4. Capital Outlay	
Land	\$ 0
Buildings	\$ 25,000
Structures & Improvements	\$ 247,500
Equipment	\$ 0
5. Expenditure Transfers	\$ 0
6. Transfers to other Funds	\$ 196,986
7. Contingencies	\$ 0
8. Fund Balance Available	\$ 839,938

TOTAL BUDGET REQUIREMENTS \$ 4,351,895

BE IT FURTHER RESOLVED, that the means of financing the expenditure programs will be monies derived from Revenue to Accrue, Fund Balance Available, Property Taxes, Special Taxes and Assessments, and various Grants and Fees.

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

- FY 2015/16 Revenue & Expenditure Detail and Schedules
- FY 2015/16 Personnel Allocation
- FY 2015/16 Full-Time Salary Scale
- FY 2015/16 Part-Time Salary Scale

PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
PARKS AND RECREATIONS FUND - 45**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Salaries & Benefits	-	-	5,378
	Services & Supplies			
50229	Water/Lakefill	-	162,585	102,177
50230	Parks & Recreation	-	-	-
50240	Striping & Stenciling	-	-	3,200
50241	Operations	103,100	6,912	-
50246	Lake Maintenance	-	-	-
50270	Beetle Abatement	-	-	15,000
50281	Legal	-	7,933	7,500
50283	Audit	-	599	600
50284	Consulting	-	-	500
50292	State/ County Fee	-	300	500
50294	Lands & Rights of Way	-	-	1,500
50298	District Insurance	-	-	18,595
	Total Services & Supplies	103,100	178,329	149,572
	FUND TOTAL	103,100	178,329	154,950

RESOLUTION 15/16-13

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAR VALLEY COMMUNITY SERVICES DISTRICT
ADOPTING VARIOUS SOLID WASTE FUNDS (Funds 49 & 71) FINAL BUDGETS
FOR FISCAL YEAR 2015/16**

WHEREAS, the Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.;

WHEREAS, in accordance with Government Code 61110, the Board of Directors of Bear Valley Community Services District adopted a Preliminary Budget for Fiscal Year 2015/16 on June 30, 2015, made said document available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to said budget, prior to adoption in final form;

WHEREAS, the Board of Directors has reviewed the anticipated revenues and the proposed expenditures for Fiscal Year 2015/16;

WHEREAS, hearings have been conducted and closed during which time all additions and deletions to the Final Budget for Fiscal Year 2015/16 have been made and incorporated therein;

NOW THEREFORE BE IT RESOLVED in accordance with Government Code 61110, the Final Budget for Fiscal Year 2015/16 is hereby adopted in accordance with the following:

Solid Waste Enterprise Fund (Fund 49)

1. Salaries & Benefits	\$ 147,054
2. Services & Supplies	\$ 495,913
3. Debt Servicing	
Principal	\$ 0
Interest	\$ 0
4. Capital Outlay	
Land	\$ 0
Buildings	\$ 0
Structures & Improvements	\$ 0
Equipment	\$ 0
5. Expenditure Transfers	\$ 0
6. Transfers to other Funds	\$ 432,309
7. Contingencies	\$ 10,000
8. Fund Balance Available	\$ 0
 TOTAL BUDGET REQUIREMENTS	 \$ 1,085,276

Solid Waste Reserve Fund (Fund 71)

1. Salaries & Benefits	\$	0
2. Services & Supplies	\$	0
3. Debt Servicing		
Principal	\$	0
Interest	\$	0
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	432,309

TOTAL BUDGET REQUIREMENTS \$ 432,309

BE IT FURTHER RESOLVED, that the means of financing the expenditure programs will be monies derived from Revenue to Accrue, Fund Balance Available, Property Taxes, Special Taxes and Assessments, and various Grants and Fees.

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

- FY 2015/16 Revenue & Expenditure Detail and Schedules
- FY 2015/16 Personnel Allocation
- FY 2015/16 Full-Time Salary Scale
- FY 2015/16 Part-Time Salary Scale

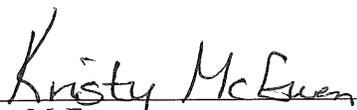
PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
GENERAL FUND - 40
DISPATCH - 57**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Salaries & Benefits	645,901	670,886	762,526
	Services & Supplies			
50202	Memberships & Dues	-	1,063	1,000
50205	Office Supplies	1,300	3,677	6,000
50206	Training/Travel	-	1,636	5,000
50208	Awards	-	100	100
50210	Recruitment	-	-	5,000
50214	Emergency Preparedness	-	-	1,000
50216	Personnel/Hearing/Appeal	-	-	2,500
50221	Electric-Facilities	5,100	5,782	6,000
50224	Phone-Cellular	-	-	800
50225	Phone-Facility	5,000	4,367	4,500
50228	Natural Gas/Propane	1,500	808	1,000
50234	Equipment Repairs	5,000	10,875	7,500
50238	Equipment	-	-	5,600
50241	Operations	-	808	750
50251	Expendable Tools and Equipment	-	314	500
50266	Building Maintenance	1,800	155	6,500
50271	Grounds Maintenance	-	1,272	3,200
50273	Computer Software	-	9,805	30,500
50274	Computer Hardware	-	11,466	6,950
50277	Custodial Supplies	-	621	750
50278	Custodial Services	-	2,145	2,500
50280	Contract Services	-	11,200	13,500
50281	Legal	-	15,268	25,000
50283	Audit	-	2,800	3,000
50284	Consulting	-	7,063	3,000
50288	Uniforms	3,500	3,570	3,500
50291	Admin/ G.S. Reallocation	23,000	78,945	73,524
50292	State/County Fees	-	840	1,000
50293	Insurance Deductible	-	-	1,000
50296	Trash Service	-	67	100
50298	District Insurance	-	426	350
	Total Services & Supplies	46,200	175,108	221,624

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
GENERAL FUND - 40
DISPATCH - 57**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Capital Outlay			
50300	Equipment			
	Expand District Headquarters	67,739	-	-
50301	Capital Improvements			
	Gate Project	-	-	32,500
50391	Admin Overhead Capital			
	Total Capital Outlay	67,739	-	32,500
	DEPARTMENT TOTAL	759,840	845,994	1,016,650

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
GENERAL FUND - 40
POLICE - 58**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
50283	Audit	-	4,855	5,000
50284	Consulting	-	1,859	1,000
50287	Outside Service	2,000	541	10,000
50288	Uniforms	8,000	7,503	10,000
50291	Admin/ G.S. Reallocation	50,000	115,046	127,098
50292	State/County Fees	1,500	3,179	3,000
50293	Insurance Deductible	750	-	2,000
50296	Trash Service	-	67	150
50298	District Insurance	22,000	24,419	26,500
	Total Services & Supplies	254,100	553,079	565,098
	Capital Outlay			
50300	Equipment	10,000	-	-
50301	Capital Improvement			
	Gate Project	-	-	55,250
	Expand District Headquarters	120,913	-	-
50302	Plans/Manuals			
	Gate Project	-	-	9,750
	Total Capital Outlay	130,913	-	65,000
	DEPARTMENT TOTAL	1,385,194	1,506,585	1,618,343

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - 30**

ACCOUNT NO.	BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Salaries & Benefits	-	85,092
			3,000
	Capital Outlay		
50301	Capital Improvement		
	Entry Gate Project	-	-
	(License Plate Reader & Security)		40,000
	Total Capital Outlay	-	-
			40,000
	FUND TOTAL	-	85,092
			43,000

RESOLUTION 15/16-16

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAR VALLEY COMMUNITY SERVICES DISTRICT
ADOPTING THE PUBLIC SAFETY REALIGNMENT FUND (Fund 30) FINAL BUDGET
FOR FISCAL YEAR 2015/16**

WHEREAS, the Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.;

WHEREAS, in accordance with Government Code 61110, the Board of Directors Bear Valley Community Services District adopted a Preliminary Budget for Fiscal Year 2015/16 on June 30, 2015, made said document available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to said budget, prior to adoption in final form;

WHEREAS, the Board of Directors has reviewed the anticipated revenues and the proposed expenditures for Fiscal Year 2015/16;

WHEREAS, hearings have been conducted and closed during which time all additions and deletions to the Final Budget for Fiscal Year 2015/16 have been made and incorporated therein;

NOW THEREFORE BE IT RESOLVED in accordance with Government Code 61110, the Final Budget for Fiscal Year 2015/16 is hereby adopted in accordance with the following:

Public Safety Realignment Fund (Fund 30)

1. Salaries & Benefits	\$ 3,000
2. Services & Supplies	\$ 0
3. Debt Servicing	
Principal	\$ 0
Interest	\$ 0
4. Capital Outlay	
Land	\$ 0
Buildings	\$ 40,000
Structures & Improvements	\$ 0
Equipment	\$ 0
5. Expenditure Transfers	\$ 0
6. Transfers to other Funds	\$ 0
7. Contingencies	\$ 0
8. Fund Balance Available	\$ 0

TOTAL BUDGET REQUIREMENTS \$ 43,000

BE IT FURTHER RESOLVED, that the means of financing the expenditure programs will be monies derived from Revenue to Accrue, Fund Balance Available, Property Taxes, Special Taxes and Assessments, and various Grants and Fees.

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

- FY 2015/16 Revenue & Expenditure Detail and Schedules
- FY 2015/16 Personnel Allocation
- FY 2015/16 Full-Time Salary Scale
- FY 2015/16 Part-Time Salary Scale

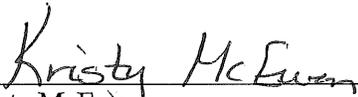
PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
CITIZENS' OPTION FOR PUBLIC SAFETY (COPS) FUND - 68**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Services & Supplies			
50251	Body Cameras & Equipment	-	-	5,000
50274	Computer Hardware	-	-	30,000
50275	Ballistic Vests	-	-	5,000
	Total Services & Supplies	-	-	40,000
	Capital Outlay			
50301	Capital Improvement			
	Entry Gate Project	-	-	60,000
	(License Plate Reader & Security)			
	Total Capital Outlay	-	-	60,000
	FUND TOTAL	-	-	100,000

RESOLUTION 15/16-17

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAR VALLEY COMMUNITY SERVICES DISTRICT
ADOPTING THE CITIZEN'S OPTIONS FOR PUBLIC SAFETY
(COPS) GRANT FUND (Fund 68) FINAL BUDGET
FOR FISCAL YEAR 2015/16**

WHEREAS, the Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.;

WHEREAS, in accordance with Government Code 61110, the Board of Directors of Bear Valley Community Services District adopted a Preliminary Budget for Fiscal Year 2015/16 on June 30, 2015, made said document available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to said budget, prior to adoption in final form;

WHEREAS, the Board of Directors has reviewed the anticipated revenues and the proposed expenditures for Fiscal Year 2015/16;

WHEREAS, hearings have been conducted and closed during which time all additions and deletions to the Final Budget for Fiscal Year 2015/16 have been made and incorporated therein;

NOW THEREFORE BE IT RESOLVED in accordance with Government Code 61110, the Final Budget for Fiscal Year 2015/16 is hereby adopted in accordance with the following:

COPS Grant Fund (Fund 68)

1. Salaries & Benefits	\$	0
2. Services & Supplies	\$	40,000
3. Debt Servicing		
Principal	\$	0
Interest	\$	0
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	60,000
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	0

TOTAL BUDGET REQUIREMENTS \$100,000

BE IT FURTHER RESOLVED, that the means of financing the expenditure programs will be monies derived from Revenue to Accrue, Fund Balance Available, Property Taxes, Special Taxes and Assessments, and various Grants and Fees.

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

FY 2015/16 Revenue & Expenditure Detail and Schedules
FY 2015/16 Personnel Allocation
FY 2015/16 Full-Time Salary Scale
FY 2015/16 Part-Time Salary Scale

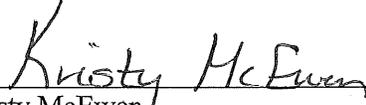
PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
GENERAL FUND - 40
GATE - 59**

ACCOUNT NO.		BUDGET	ACTUAL	BUDGET
		EXPENDITURES 2014-15	EXPENDITURES 2014-15	EXPENDITURES 2015-16
	Salaries & Benefits	152,530	241,984	317,778
	Services & Supplies			
50201	Public Notices	-	251	250
50202	Memberships & Dues	-	329	500
50203	Printing	2,000	2,451	250
50205	Office Supplies	900	4,214	4,000
50208	Awards	-	300	-
50210	Recruitment	-	-	1,000
50214	Emergency Preparedness	-	-	500
50216	Personnel/Hearing/Appeal	-	-	2,500
50221	Electric-Facilities	1,250	1,516	1,500
50225	Phone-Facility	500	840	850
50228	Natural Gas/Propane	-	-	350
50234	Equipment Repairs	1,000	119	250
50241	Operations	400	260	350
50260	Sewer & Septic Repairs	-	-	500
50263	Electrical/ Lighting	-	-	1,500
50266	Building Maintenance	750	1,145	2,000
50271	Grounds Maintenance	-	1,337	3,200
50273	Computer Software	-	-	8,000
50274	Computer Hardware	-	-	3,225
50275	Safety and Protective	-	273	350
50277	Custodial Supplies	-	-	500
50278	Custodial Services	-	45	300
50280	Contract Services	-	-	3,000
50281	Legal	1,000	2,980	4,000
50283	Audit	-	1,198	1,200
50287	Outside Service	-	-	500
50288	Uniforms	-	2,449	2,600
50291	Admin/ G.S. Reallocation	13,500	26,662	32,924
50292	State/County Fees	150	28	100
50293	Insurance Deductible	-	-	1,500
50296	Trash Service	-	17	50
50298	District Insurance	1,750	1,864	150
	Total Services & Supplies	23,200	48,278	77,899

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
GENERAL FUND - 40
GATE - 59**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Capital Outlay			
50300	Equipment			
	Gate Automation	100,000	-	-
50301	Capital Improvement			
	Expand District Headquarters	17,301	-	-
	Entry Gate	-	-	150,000
50302	Plans/Manuals	-	16,801	-
	Total Capital Outlay	117,301	16,801	150,000
	DEPARTMENT TOTAL	293,031	307,063	545,677

BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
POST OFFICE FUND - 41

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Salaries & Benefits	38,586	38,723	68,899
	Services & Supplies			
50201	Public Notices	-	-	150
50203	Printing	-	-	250
50204	Postage/Shipping	-	24	50
50205	Office Supplies	1,000	1,204	350
50210	Recruitment	-	-	150
50211	Resale Supplies	500	60	2,500
50221	Electric-Facilities	1,388	1,445	1,500
50225	Phone-Facility	500	420	500
50228	Natural Gas/Propane	380	202	250
50234	Equipment Repairs	200	109	500
50235	Equipment - Lease	300	310	500
50241	Operations	325	18	250
50247	Signs, Reflectors and Markers	-	-	500
50251	Expendable Tools and Equipment	-	-	100
50266	Building Maintenance	500	159	4,500
50271	Grounds Maintenance	-	1,252	3,100
50273	Computer Software	-	-	7,750
50274	Computer Hardware	-	-	1,225
50275	Safety and Protective	-	74	100
50277	Custodial Supplies	-	155	250
50278	Custodial Services	-	390	400
50281	Legal	-	694	2,000
50283	Audit	-	125	200
50291	Admin/ G.S. Reallocation	1,000	4,825	5,807
50293	Insurance Deductible	-	-	500
50296	Trash Service	-	17	50
50298	District Insurance	-	426	350
	Total Services & Supplies	6,168	11,974	33,782
	DEPARTMENT TOTAL	44,754	50,697	102,681

RESOLUTION 15/16-10

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAR VALLEY COMMUNITY SERVICES DISTRICT
ADOPTING THE POST OFFICE ENTERPRISE FUND (Fund 41) FINAL BUDGET
FOR FISCAL YEAR 2015/16**

WHEREAS, the Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.;

WHEREAS, in accordance with Government Code 61110, the Board of Directors of Bear Valley Community Services District adopted a Preliminary Budget for Fiscal Year 2015/16 on June 30, 2015, made said document available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to said budget, prior to adoption in final form;

WHEREAS, the Board of Directors has reviewed the anticipated revenues and the proposed expenditures for Fiscal Year 2015/16;

WHEREAS, hearings have been conducted and closed during which time all additions and deletions to the Final Budget for Fiscal Year 2015/16 have been made and incorporated therein;

NOW THEREFORE BE IT RESOLVED in accordance with Government Code 61110, the Final Budget for Fiscal Year 2015/16 is hereby adopted in accordance with the following:

Post Office Enterprise Fund (Fund 41)

1. Salaries & Benefits	\$	68,899
2. Services & Supplies	\$	33,782
3. Debt Servicing		
Principal	\$	0
Interest	\$	0
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	0

TOTAL BUDGET REQUIREMENTS \$102,681

BE IT FURTHER RESOLVED, that the means of financing the expenditure programs will be monies derived from Revenue to Accrue, Fund Balance Available, Property Taxes, Special Taxes and Assessments, and various Grants and Fees.

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

- FY 2015/16 Revenue & Expenditure Detail and Schedules
- FY 2015/16 Personnel Allocation
- FY 2015/16 Full-Time Salary Scale
- FY 2015/16 Part-Time Salary Scale

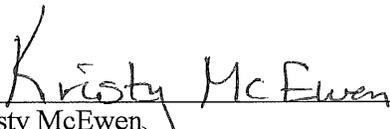
PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

BEAR VALLEY COMMUNITY SERVICES DISTRICT

EXPENDITURE BUDGET

ROAD FUND - 48

ACCOUNT NO.		BUDGET	ACTUAL	BUDGET
		EXPENDITURES 2014-15	EXPENDITURES 2014-15	EXPENDITURES 2015-16
	Salaries & Benefits	579,084	617,464	411,261
	Services & Supplies			
50201	Public Notices	200	-	5,000
50202	Memberships & Dues	200	945	1,250
50203	Printing	-	-	1,500
50204	Postage/Shipping	-	-	500
50205	Office Supplies	-	1,004	1,250
50206	Training/Travel	1,500	199	5,000
50208	Awards	-	100	100
50209	Radio Infrastructure	1,500	-	-
50210	Recruitment	200	760	7,750
50214	Emergency Preparedness	-	-	2,500
50216	Personnel/Hearing/Appeal	-	-	5,000
50217	Medical Misc.	-	857	1,000
50221	Electric-Facilities	7,650	6,673	6,750
50224	Phone-Cellular	480	480	2,000
50225	Phone-Facility	1,440	1,169	1,200
50228	Natural Gas/Propane	4,000	1,766	2,500
50231	Auto Repair	12,500	16,477	20,000
50232	Motor Fuel	40,000	25,007	35,000
50234	Equipment Repairs	25,000	35,188	30,000
50235	Equipment - Lease	5,000	14,979	20,000
50236	Tires Batteries	10,000	6,268	10,000
50238	Equipment	-	2,372	12,000
50240	Striping and Stenciling	-	-	75,000
50241	Operations	3,000	250	1,000
50242	Road Materials and Repairs	65,000	57,431	120,000
50243	Drainage Repair	10,000	4,022	20,000
50247	Signs, Reflectors and Markers	20,000	754	15,000
50248	Bus Shelters	500	-	-
50249	Snow Removal	10,000	-	3,500
50250	Shop Supplies	2,200	110	2,500
50251	Expendable Tools and Equipment	4,000	1,412	4,000
50266	Building Maintenance	1,500	5,981	7,500
50267	Guardrail Repair	12,000	-	40,000
50269	Weed Abatement	10,000	6,572	8,000
50271	Grounds Maintenance	-	322	1000
50273	Computer Software	-	254	33,950
50274	Computer Hardware	-	274	5,675

BEAR VALLEY COMMUNITY SERVICES DISTRICT

EXPENDITURE BUDGET

ROAD FUND - 48

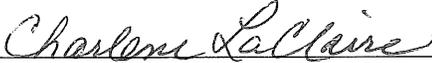
ACCOUNT NO.		BUDGET	ACTUAL	BUDGET
		EXPENDITURES 2014-15	EXPENDITURES 2014-15	EXPENDITURES 2015-16
50275	Safety and Protective	-	2,254	3,500
50277	Custodial Supplies	-	311	500
50278	Custodial Services	-	1,170	1,500
50279	Inspections	-	219	250
50280	Contract Services	-	15,304	4,000
50281	Legal	5,000	8,415	20,000
50283	Audit	-	3,506	4,000
50284	Consulting	2,000	1,212	35,000
50287	Outside Service	3,000	-	3,000
50288	Uniforms	2,625	378	3,000
50291	Admin/ G.S. Reallocation	38,000	63,605	93,185
50292	State/County Fees	800	270	5,000
50293	Insurance Deductible	1,000	-	2,500
50296	Trash Service	-	1,017	1,200
50298	District Insurance	24,550	26,152	16,750
	Total Services & Supplies	324,845	315,439	700,810
	Contingency Reserve			
	Transfer to Reserve	-	-	35,000
	Total Contingency Reserve	-	-	35,000
	Capital Outlay			
50300	Equipment			
	Dump Truck	-	-	96,000
	Work Truck	58,000	-	40,000
	Street Sweeper	-	-	35,000
	Power Roller	-	-	22,500
	Plow Components	35,000	20,311	17,500
50301	Capital Improvements			
	Expand District Headquarters, etc.	88,559	-	-
	GIS Mapping	25,000	-	-
	Crack Seal Program	62,000	-	-
	Entry Gate Project	-	-	300,000
	Mailbox Project	-	-	50,000
50304	Road Rehabilitation	2,000,000	500	2,000,000
	Total Capital Outlay	2,268,559	20,811	2,561,000
	FUND TOTAL	3,172,488	953,714	3,673,071

ATTACHMENTS:

- FY 2015/16 Revenue & Expenditure Detail and Schedules
- FY 2015/16 Personnel Allocation
- FY 2015/16 Full-Time Salary Scale
- FY 2015/16 Part-Time Salary Scale

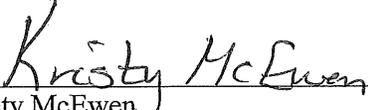
PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
WATER ENTERPRISE FUND - 42

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Salaries & Benefits	835,606	556,236	1,136,114
	Services & Supplies			
50201	Public Notices	1,000	-	5,000
50202	Memberships & Dues	12,000	14,100	12,500
50203	Printing	8,000	16,900	18,500
50204	Postage/Shipping	7,000	67	1,000
50205	Office Supplies	800	2,775	3,000
50206	Training/Travel	15,000	4,383	7,500
50208	Awards	-	377	-
50209	Radio Infrastructure	800	-	1,500
50210	Recruitment	250	1,305	7,750
50213	Conservation	15,000	12,878	15,000
50214	Emergency Preparedness	-	-	2,500
50215	Business Travel	-	-	500
50216	Personnel/Hearing/Appeal	-	-	5,000
50217	Medical Misc.	-	-	1,000
50221	Electric-Facilities	2,900	2,824	3,000
50222	Electric-Wells	210,000	175,182	185,000
50223	Electric-Boosters	270,000	220,333	225,000
50224	Phone-Cellular	2,000	1,392	3,550
50225	Phone-Facility	1,350	1,374	1,500
50228	Natural Gas/Propane	1,500	1,080	1,500
50231	Auto Repair	12,000	4,515	10,000
50232	Motor Fuel	35,000	25,943	30,000
50234	Equipment Repairs	7,000	2,096	5,000
50235	Equipment - Lease	-	10,351	16,000
50236	Tires Batteries	4,000	3,576	4,000
50238	Equipment	-	-	8,200
50241	Operations	3,000	1,208	2,500
50242	Road Materials and Repairs	-	9,792	50,000
50243	Drainage Repair	-	1,437	2,000
50244	System Repair & Maintenance	30,000	29,368	60,000
50250	Shop Supplies	4,500	4,224	5,000
50251	Expendable Tools and Equipment	4,000	1,738	4,000
50252	Well Repair	70,000	11,894	45,000
50253	Booster Repair	30,000	61,548	35,000
50254	Pipe, Fittings	15,000	-	-
50255	Water Tank Maintenance and Repair	175,000	198,038	215,000

BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
WATER ENTERPRISE FUND - 42

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
50256	Water Meters	2,500	4,458	155,000
50257	Telemetry	15,000	67,044	5,000
50259	Chemicals	10,000	4,652	5,000
50261	Fire Hydrant	3,000	2,452	10,000
50262	Impound Basin Maintenance	2,500	-	-
50266	Building Maintenance	4,500	3,965	12,500
50269	Weed Abatement	2,000	2,466	2,500
50271	Grounds Maintenance	-	323	800
50273	Computer Software	4,000	526	29,250
50274	Computer Hardware	-	5,271	7,675
50275	Safety and Protective	-	2,057	2,500
50277	Custodial Supplies	-	341	750
50278	Custodial Services	-	975	1,150
50279	Inspections	-	1,673	3,500
50280	Contract Services	-	26,575	115,000
50281	Legal	15,000	32,889	32,500
50282	Engineering	2,000	-	-
50283	Audit	-	9,562	10,000
50284	Consulting	-	21,677	65,000
50285	Lab Analysis	18,000	24,166	25,000
50287	Outside Service	2,000	300	52,500
50288	Uniforms	2,000	2,643	2,750
50291	Admin/ G.S. Reallocation	65,754	78,932	107,802
50292	State/County Fees	20,000	5,368	7,500
50293	Insurance Deductible	1,000	-	3,000
50294	Lands & Rights of Way	-	-	2,500
50296	Trash Service	-	741	1,000
50298	District Insurance	15,000	18,855	12,000
50299	Purchased Water	280,000	220,706	300,000
50401	Uncollectable Service	5,000	-	2,500
	Total Services & Supplies	1,406,354	1,359,315	1,966,677
	Capital Outlay			
50300	Equipment			
	Water Meters	325,000	-	-
	Replacement Trucks	57,000	-	-
	Dump Truck	-	-	64,000
	Work Truck	-	-	40,000
	Valve Exercising Trailer	-	-	55,000

BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
WATER ENTERPRISE FUND - 42

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Work Truck	-	-	50,000
50301	Capital Improvement			
	Entry Gate Project	-	-	50,000
	Rehab Wells 3 & 4	50,000	-	-
	Redrill Well 8	250,000	-	-
	Rehab Well 1	50,000	-	50,000
	Rehab Well 6	100,000	-	-
	Rehab Well 25	100,000	-	-
	Replumb Tank 4C2 (Well 36)	50,000	-	-
	Potential Solar Project Down Payment	400,000	28,652	-
50302	Plans/Manuals			
	Telemetry	70,000	-	-
	GIS Mapping	35,000	-	-
	Well Drilling Evaluation	50,000	-	-
	Water System Analysis	60,000	-	-
	Expand District Headquarters	219,833	-	-
	Total Capital Outlay	1,816,833	28,652	309,000
	Contingency Reserve			
	Transfer to Reserve	-	-	25,000
	Total Contingency Reserve	-	-	25,000
	Inter-Fund Transfers			
	Transfer to Development Fund	-	418,235	110,558
	Transfer to Reserve	157,450	157,450	101,665
	Total Inter-Fund Transfers	157,450	575,685	212,223
	FUND TOTAL	4,216,243	2,519,888	3,649,014

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
WATER DEVELOPMENT FUND - 60**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Debt Servicing			
21361	Loan Principal	-	91,423	94,101
50721	Interest Expense	-	65,491	62,773
50722	Annual Fees	-	6,843	6,569
	Total Debt Servicing	-	163,757	163,443
	FUND TOTAL	-	163,757	163,443

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
WATER BOND REDEMPTION FUND - 64**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Debt Servicing			
21355	Principal	-	-	345,000
50701	Interest Expense	-	-	43,750
50722	Annual Fees	-	-	800
	Total Debt Servicing	-	-	389,550
	FUND TOTAL	-	-	389,550

RESOLUTION 15/16-11

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAR VALLEY COMMUNITY SERVICES DISTRICT
ADOPTING VARIOUS WATER FUNDS (Funds 42, 60, 64 & 70) FINAL BUDGETS
FOR FISCAL YEAR 2015/16**

WHEREAS, the Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.;

WHEREAS, in accordance with Government Code 61110, the Board of Directors of Bear Valley Community Services District adopted a Preliminary Budget for Fiscal Year 2015/16 on June 30, 2015, made said document available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to said budget, prior to adoption in final form;

WHEREAS, the Board of Directors has reviewed the anticipated revenues and the proposed expenditures for Fiscal Year 2015/16;

WHEREAS, hearings have been conducted and closed during which time all additions and deletions to the Final Budget for Fiscal Year 2015/16 have been made and incorporated therein;

NOW THEREFORE BE IT RESOLVED in accordance with Government Code 61110, the Final Budget for Fiscal Year 2015/16 is hereby adopted in accordance with the following:

Water Enterprise Fund (Fund 42)

1. Salaries & Benefits	\$ 1,136,114
2. Services & Supplies	\$ 1,966,677
3. Debt Servicing	
Principal	\$ 0
Interest	\$ 0
4. Capital Outlay	
Land	\$ 0
Buildings	\$
Structures & Improvements	\$ 100,000
Equipment	\$ 209,000
5. Expenditure Transfers	\$ 0
6. Transfers to other Funds	\$ 212,224
7. Contingencies	\$ 25,000
8. Fund Balance Available	\$ 0
 TOTAL BUDGET REQUIREMENTS	 \$ 3,649,015

Water Development Fund (Fund 60)

1. Salaries & Benefits	\$ 0
2. Services & Supplies	\$ 0
3. Debt Servicing	
Principal	\$ 94,101
Interest	\$ 69,342
4. Capital Outlay	
Land	\$ 0

Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	0
 TOTAL BUDGET REQUIREMENTS		\$ 163,443

Water Bond Redemption Fund (Fund 64)

1. Salaries & Benefits	\$	0
2. Services & Supplies	\$	0
3. Debt Servicing		
Principal	\$	345,000
Interest	\$	44,550
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	0
 TOTAL BUDGET REQUIREMENTS		\$ 389,550

Water Reserve Fund (Fund 70)

1. Salaries & Benefits	\$	0
2. Services & Supplies	\$	0
3. Debt Servicing		
Principal	\$	0
Interest	\$	0
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	101,665
 TOTAL BUDGET REQUIREMENTS		\$ 101,665

BE IT FURTHER RESOLVED, that the means of financing the expenditure programs will be monies derived from Revenue to Accrue, Fund Balance Available, Property Taxes, Special Taxes and Assessments, and various Grants and Fees.

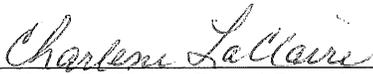
BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

- FY 2015/16 Revenue & Expenditure Detail and Schedules
- FY 2015/16 Personnel Allocation
- FY 2015/16 Full-Time Salary Scale
- FY 2015/16 Part-Time Salary Scale

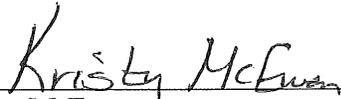
PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

BEAR VALLEY COMMUNITY SERVICES DISTRICT

EXPENDITURE BUDGET

WASTEWATER ENTERPRISE FUND - 43

ACCOUNT NO.		BUDGET	ACTUAL	BUDGET
		EXPENDITURES 2014-15	EXPENDITURES 2014-15	EXPENDITURES 2015-16
	Salaries & Benefits	280,798	203,187	318,625
	Services & Supplies			
50201	Public Notices	150	-	500
50202	Memberships & Dues	800	809	1,500
50203	Printing	2,000	2,682	3,000
50204	Postage/Shipping	1,350	422	2,000
50205	Office Supplies	100	519	1,000
50206	Training/Travel	3,000	1,645	3,000
50210	Recruitment	500	211	10,375
50214	Emergency Preparedness	-	-	1,000
50215	Business Travel	-	-	250
50216	Personnel/Hearing/Appeal	-	-	2,500
50217	Medical Misc.	-	210	3,000
50221	Electric-Facilities	26,000	24,587	26,000
50224	Phone-Cellular	600	-	800
50225	Phone-Facility	575	626	600
50231	Auto Repair	500	191	1,000
50232	Motor Fuel	3,000	2,772	3,500
50234	Equipment Repairs	20,000	7,080	21,500
50236	Tires Batteries	800	1,761	1,750
50238	Equipment	-	-	1,300
50241	Operations	3,500	1,044	2,500
50242	Road Materials and Repairs	-	-	10,000
50244	System Repair & Maintenance	-	4,005	25,000
50247	Signs, Reflectors and Markers	-	-	2,500
50250	Shop Supplies	-	265	2,500
50251	Expendable Tools and Equipment	2,500	1,724	10,000
50258	Lab & Related Equipment	8,000	7,552	8,000
50259	Chemicals	15,000	13,192	15,000
50266	Building Maintenance	2,000	1,586	7,500
50271	Grounds Maintenance	2,500	3,579	5,000
50273	Computer Software	-	24	10,250
50274	Computer Hardware	-	1,436	1,225
50275	Safety and Protective	-	482	1,500
50277	Custodial Supplies	-	155	500
50279	Inspections	-	-	2,500
50280	Contract Services	-	6,200	7,500
50281	Legal	1,000	3,788	9,000
50283	Audit	-	1,290	1,500

BEAR VALLEY COMMUNITY SERVICES DISTRICT

EXPENDITURE BUDGET

WASTEWATER ENTERPRISE FUND - 43

ACCOUNT NO.		BUDGET	ACTUAL	BUDGET
		EXPENDITURES 2014-15	EXPENDITURES 2014-15	EXPENDITURES 2015-16
50284	Consulting	-	1,002	20,000
50285	Lab Analysis	15,000	9,759	15,000
50287	Outside Service	-	-	6,000
50288	Uniforms	1,800	1,076	2,500
50291	Admin/ G.S. Reallocation	26,000	28,210	33,531
50292	State/County Fees	7,500	6,350	10,000
50293	Insurance Deductible	500	-	1,000
50296	Trash Service	-	23	300
50297	Biosolids Disposal	-	-	3,500
50298	District Insurance	4,490	4,689	6,700
50350	Effluent Permit	12,000	-	7,500
50401	Uncollectable Service	1,000	-	3,000
	Total Services & Supplies	177,265	140,946	315,581
	Capital Outlay			
50300	Equipment	-	-	-
50301	Capital Improvement			
	Mechanical Bar Screen	75,000	-	85,000
	Pressure Tank System	75,000	-	29,750
	Maintenance & Storage Shop	-	-	29,750
50302	Plans/Manuals	-	-	25,500
50391	Admin Overhead Capital	-	-	-
50301	Expand District Headquarters	44,866	-	-
	Total Capital Outlay	194,866	-	170,000
	Contingency			
	Contingency	-	-	7,500
	Total Contingency	-	-	7,500
	Transfers Out			
	Transfer to Development	-	-	27,748
	Transfer to Reverse	-	-	146,822
	Total Transfers	-	-	174,570
	FUND TOTAL	652,929	344,133	986,276

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
WASTEWATER DEVELOPMENT FUND - 61**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Debt Servicing			
21361	Loan Principal	-	19,670	19,670
50721	Interest Expense	-	6,705	6,705
50722	Annual Fees	-	1,373	1,373
	Total Debt Servicing	-	27,748	27,748
	FUND TOTAL	-	27,748	27,748

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
WASTEWATER AD 95-1 FUND - 67**

ACCOUNT NO.	BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Debt Servicing		
21355	Principal	-	108,598
	Total Debt Servicing	-	108,598
	FUND TOTAL	-	108,598

Wastewater Development Fund (Fund 61)

1. Salaries & Benefits	\$	0
2. Services & Supplies	\$	0
3. Debt Servicing		
Principal	\$	19,670
Interest	\$	8,078
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	0

TOTAL BUDGET REQUIREMENTS \$ 27,748

Wastewater AD 95-1 Bond Redemption Fund (Fund 67)

1. Salaries & Benefits	\$	0
2. Services & Supplies	\$	0
3. Debt Servicing		
Principal	\$	108,598
Interest	\$	0
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	26,598
7. Contingencies	\$	0
8. Fund Balance Available	\$	0

TOTAL BUDGET REQUIREMENTS \$ 135,196

Wastewater Reserve Fund (Fund 69)

1. Salaries & Benefits	\$	0
2. Services & Supplies	\$	0
3. Debt Servicing		
Principal	\$	0
Interest	\$	0
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	146,822

TOTAL BUDGET REQUIREMENTS \$ 146,822

BE IT FURTHER RESOLVED, that the means of financing the expenditure programs will be monies derived from Revenue to Accrue, Fund Balance Available, Property Taxes, Special Taxes and Assessments, and various Grants and Fees.

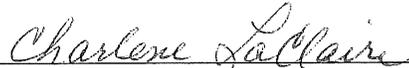
BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

- FY 2015/16 Revenue & Expenditure Detail and Schedules
- FY 2015/16 Personnel Allocation
- FY 2015/16 Full-Time Salary Scale
- FY 2015/16 Part-Time Salary Scale

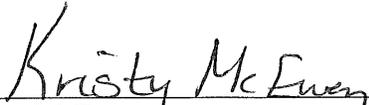
PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
GENERAL FUND - 40
ADMINISTRATION - 51**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Salaries & Benefits	567,898	356,451	157,552
	Services & Supplies			
50201	Public Notices	3,700	1,656	10,000
50202	Memberships & Dues	7,650	1,826	2,500
50203	Printing	1,000	251	1,500
50204	Postage/Shipping	6,000	5,923	7,000
50205	Office Supplies	14,000	7,190	12,500
50206	Training/Travel	10,000	14,155	17,500
50210	Recruitment	1,000	5,049	25,000
50211	Resale Supplies	-	1,285	3,000
50214	Emergency Preparedness	1,000	-	3,500
50215	Business Travel	-	-	5,000
50216	Personnel/Hearing/Appeal	-	-	2,500
50221	Electric-Facilities	5,554	5,208	6,500
50224	Phone-Cellular	2,500	4,348	6,500
50225	Phone-Facility	1,000	1,418	1,500
50228	Natural Gas/Propane	1,000	963	1,000
50232	Motor Fuel	500	-	500
50233	Auto Allowance	7,500	6,000	6,000
50234	Equipment Repairs	30,000	181	1,000
50235	Equipment - Lease	-	8,170	8,500
50238	Equipment	-	-	45,000
50241	Operations	10,000	12,474	15,000
50247	Signs, Reflectors and Markers	-	-	3,500
50251	Expendable Tools and Equipment	6,000	67	5,000
50263	Electrical/ Lighting	-	-	12,500
50266	Building Maintenance	6,000	8,103	28,500
50271	Grounds Maintenance	12,500	12,721	13,000
50273	Computer Software	-	17,609	23,250
50274	Computer Hardware	-	18,177	3,675
50275	Safety and Protective	-	267	1,000
50277	Custodial Supplies	-	332	500
50278	Custodial Services	-	6,825	8,000
50279	Inspections	-	-	2,500
50280	Contract Services	-	179,515	50,000
50281	Legal	70,000	58,555	120,000
50283	Audit	23,350	4,387	5,000
50284	Consulting	2,400	16,500	25,000

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
GENERAL FUND - 40
ADMINISTRATION - 51**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
50286	District Elections	12,000	1,596	2,000
50287	Outside Service	15,000	4,313	5,000
50288	Uniforms	-	-	750
50292	Admin/ G.S. Reallocation	3,000	3,155	3,500
50293	State/County Fees	-	-	1,000
50296	In-Lieu Water	-	255	300
50298	Biosolids Disposal	7,500	5,094	2,000
	Total Services & Supplies	266,254	414,623	497,475
	DEPARTMENT TOTAL	834,152	771,074	655,027
	ADMIN OVERHEAD	(834,152)	(771,074)	(655,027)
	NET BALANCE	-	-	-

RESOLUTION 15/16-18

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAR VALLEY COMMUNITY SERVICES DISTRICT
ADOPTING VARIOUS MISCELLANEOUS FUNDS (Funds 47 & 72) FINAL BUDGETS
FOR FISCAL YEAR 2015/16**

WHEREAS, the Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.;

WHEREAS, in accordance with Government Code 61110, the Board of Directors of Bear Valley Community Services District adopted a Preliminary Budget for Fiscal Year 2015/16 on June 30, 2015, made said document available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to said budget, prior to adoption in final form;

WHEREAS, the Board of Directors has reviewed the anticipated revenues and the proposed expenditures for Fiscal Year 2015/16;

WHEREAS, hearings have been conducted and closed during which time all additions and deletions to the Final Budget for Fiscal Year 2015/16 have been made and incorporated therein;

NOW THEREFORE BE IT RESOLVED in accordance with Government Code 61110, the Final Budget for Fiscal Year 2015/16 is hereby adopted in accordance with the following:

State Unemployment Insurance Reserve Fund (Fund 47)

1. Salaries & Benefits	\$	0
2. Services & Supplies	\$	0
3. Debt Servicing		
Principal	\$	0
Interest	\$	0
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	24,088
 TOTAL BUDGET REQUIREMENTS		 \$ 24,088

Emergency Fund (Fund 72)

1. Salaries & Benefits	\$	0
2. Services & Supplies	\$	0
3. Debt Servicing		
Principal	\$	0
Interest	\$	0
4. Capital Outlay		
Land	\$	0
Buildings	\$	0
Structures & Improvements	\$	0
Equipment	\$	0
5. Expenditure Transfers	\$	0
6. Transfers to other Funds	\$	0
7. Contingencies	\$	0
8. Fund Balance Available	\$	157,350

TOTAL BUDGET REQUIREMENTS \$ 157,350

BE IT FURTHER RESOLVED, that the means of financing the expenditure programs will be monies derived from Revenue to Accrue, Fund Balance Available, Property Taxes, Special Taxes and Assessments, and various Grants and Fees.

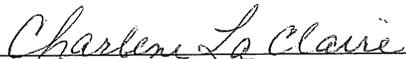
BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

- FY 2015/16 Revenue & Expenditure Detail and Schedules
- FY 2015/16 Personnel Allocation
- FY 2015/16 Full-Time Salary Scale
- FY 2015/16 Part-Time Salary Scale

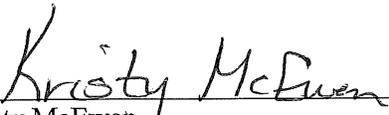
PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
GENERAL FUND - 40
GENERAL SERVICES - 68**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
	Salaries & Benefits	93,412	40,098	130,546
	Services & Supplies			
50201	Public Notices	200	-	3,500
50202	Memberships & Dues	100	217	2,500
50203	Printing	750	22	750
50204	Postage/Shipping	-	36	250
50205	Office Supplies	-	233	1,000
50206	Training/Travel	250	-	7,500
50208	Awards	-	100	-
50210	Recruitment	-	78	4,896
50214	Emergency Preparedness	-	-	2,500
50216	Personnel/Hearing/Appeal	-	-	2,500
50217	Medical Misc.	-	25	250
50221	Electric-Facilities	1,650	2,095	2,100
50224	Phone-Cellular	480	-	800
50228	Natural Gas/Propane	650	385	500
50231	Auto Repair	400	582	3,500
50232	Motor Fuel	2,000	1,643	2,500
50234	Equipment Repairs	400	2,730	5,000
50235	Equipment - Lease	-	107	1,500
50236	Tires Batteries	400	47	750
50238	Equipment	-	-	5,000
50241	Operations	1,000	22	500
50247	Signs, Reflectors and Markers	-	-	250
50248	Bus Shelters	400	67	20,000
50250	Shop Supplies	500	1,573	2,500
50251	Expendable Tools and Equipment	200	1,117	2,000
50260	Sewer & Septic Repairs	-	339	17,500
50266	Building Maintenance	500	3,827	10,000
50268	Mailboxes	500	1,778	107,500
50270	Bark Beetle	5,000	1,276	5,000
50271	Grounds Maintenance	3,000	3,184	9,000
50273	Computer Software	-	15	13,000
50274	Computer Hardware	-	1,480	1,225
50275	Safety and Protective	-	564	2,500
50277	Custodial Supplies	-	6	500
50278	Custodial Services	-	195	500
50279	Inspections	-	-	2,500
50281	Legal	2,000	7,886	12,500

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
GENERAL FUND - 40
GENERAL SERVICES - 68**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
50283	Audit	-	370	500
50284	Consulting	-	-	8,000
50287	Outside Service	500	-	3,000
50288	Uniforms	575	940	1,000
50291	Admin/ G.S. Reallocation	8,000	11,085	4,975
50292	State/County Fees	550	414	2,500
50293	Insurance Deductible	-	-	1,000
50296	Trash Service	-	232	500
50298	District Insurance	1,246	1,351	1,000
	Total Services & Supplies	44,651	50,564	276,746
	Reimbursable Expense			
	Tank Repair- KCFD	-	-	1,800
	Capital Outlay			
50301	Capital Improvement			
	Building Remodel	-	-	21,250
50302	Plans/Manuals			
	Building Remodel	-	-	3,750
	Mailbox Project	-	-	-
50306	Mailbox Project	-	-	-
50391	Admin Overhead Capital	-	-	-
	Total Capital Outlay	-	-	25,000
	DEPARTMENT TOTAL	138,063	90,662	434,092
	G.S. REALLOCATION	-	-	(299,792)
	NET BALANCE	138,063	90,662	134,300

BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
SOLID WASTE ENTERPRISE FUND - 49

ACCOUNT NO.		BUDGET	ACTUAL	BUDGET
		EXPENDITURES 2014-15	EXPENDITURES 2014-15	EXPENDITURES 2015-16
	Salaries & Benefits	174,791	144,176	147,054
	Services & Supplies			
50201	Public Notices	200	-	1,000
50202	Memberships & Dues	-	227	300
50203	Printing	8,000	14,540	15,000
50204	Postage/Shipping	-	-	100
50205	Office Supplies	-	55	200
50206	Training/Travel	100	-	1,000
50210	Recruitment	-	156	1,563
50216	Personnel/Hearing/Appeal	-	-	2,500
50221	Electric-Facilities	1,500	761	900
50224	Phone-Cellular	-	462	800
50231	Auto Repair	1,500	217	1,500
50232	Motor Fuel	16,000	9,952	12,500
50234	Equipment Repairs	3,500	1,603	15,000
50235	Equipment - Lease	-	-	1,500
50236	Tires Batteries	3,000	36	3,500
50238	Equipment	-	-	36,800
50241	Operations	750	-	350
50247	Signs, Reflectors and Markers	-	-	4,000
50250	Shop Supplies	-	-	500
50251	Expendable Tools and Equipment	200	41	500
50263	Electrical/ Lighting	-	-	2,000
50266	Building Maintenance	-	153	250
50271	Grounds Maintenance	1,500	323	9,300
50273	Computer Software	-	10	7,750
50274	Computer Hardware	-	790	1,475
50275	Safety and Protective	-	311	750
50277	Custodial Supplies	-	155	250
50279	Inspections	-	-	3,500
50280	Contract Services	-	5,096	2,500
50281	Legal	3,000	2,495	4,500
50283	Audit	-	1,877	2,000
50284	Consulting	-	918	6,000
50288	Uniforms	1,250	472	500
50291	Admin/ G.S. Reallocation	22,000	15,548	47,425
50292	State/County Fees	2,500	2,335	2,500
50293	Insurance Deductible	-	-	1,500

**BEAR VALLEY COMMUNITY SERVICES DISTRICT
EXPENDITURE BUDGET
SOLID WASTE ENTERPRISE FUND - 49**

ACCOUNT NO.		BUDGET EXPENDITURES 2014-15	ACTUAL EXPENDITURES 2014-15	BUDGET EXPENDITURES 2015-16
50296	Trash Service	265,000	262,870	300,000
50298	District Insurance	2,500	2,665	4,200
50401	Uncollectable Service	1,000	-	-
	Total Services & Supplies	333,500	324,068	495,913
	Capital Outlay			
50301	Capital Improvement			
	Security and Camera System	50,000	-	-
	Expand District Headquarters	49,753	-	-
	Total Capital Outlay	99,753	-	-
	Contingency Reserve			
	Transfer to Reserve	-	-	10,000
	Total Contingency Reserve	-	-	10,000
	Inter-Fund Transfers			
50811	Transfer to Solid Waste	-	-	432,309
	Reserve Fund			
	Total Inter-Fund Transfers	-	-	432,309
	FUND TOTAL	608,044	468,244	1,085,276

RESOLUTION 15/16-16

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAR VALLEY COMMUNITY SERVICES DISTRICT
ADOPTING THE PUBLIC SAFETY REALIGNMENT FUND (Fund 30) FINAL BUDGET
FOR FISCAL YEAR 2015/16**

WHEREAS, the Bear Valley Community Services District was formed and operates pursuant to Government Code Section 61000, et seq.;

WHEREAS, in accordance with Government Code 61110, the Board of Directors Bear Valley Community Services District adopted a Preliminary Budget for Fiscal Year 2015/16 on June 30, 2015, made said document available for public inspection, and advertised the date, time, and place of a public hearing to consider final additions, deletions, and changes to said budget, prior to adoption in final form;

WHEREAS, the Board of Directors has reviewed the anticipated revenues and the proposed expenditures for Fiscal Year 2015/16;

WHEREAS, hearings have been conducted and closed during which time all additions and deletions to the Final Budget for Fiscal Year 2015/16 have been made and incorporated therein;

NOW THEREFORE BE IT RESOLVED in accordance with Government Code 61110, the Final Budget for Fiscal Year 2015/16 is hereby adopted in accordance with the following:

Public Safety Realignment Fund (Fund 30)

1. Salaries & Benefits	\$ 3,000
2. Services & Supplies	\$ 0
3. Debt Servicing	
Principal	\$ 0
Interest	\$ 0
4. Capital Outlay	
Land	\$ 0
Buildings	\$ 40,000
Structures & Improvements	\$ 0
Equipment	\$ 0
5. Expenditure Transfers	\$ 0
6. Transfers to other Funds	\$ 0
7. Contingencies	\$ 0
8. Fund Balance Available	\$ 0

TOTAL BUDGET REQUIREMENTS \$ 43,000

BE IT FURTHER RESOLVED, that the means of financing the expenditure programs will be monies derived from Revenue to Accrue, Fund Balance Available, Property Taxes, Special Taxes and Assessments, and various Grants and Fees.

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted in accordance with the listed documents which show in detail the approved appropriations, revenues, and method of financing attached hereto and by reference made a part hereof:

ATTACHMENTS:

- FY 2015/16 Revenue & Expenditure Detail and Schedules
- FY 2015/16 Personnel Allocation
- FY 2015/16 Full-Time Salary Scale
- FY 2015/16 Part-Time Salary Scale

PASSED AND ADOPTED, this 27th day of August, 2015 by the following vote:

AYES: Baron, Grace, Ritchie, Zanutto, LaClaire
NOES: None
ABSENT: None
ABSTAIN: None



Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:



Kristy McEwen
Secretary to the Board of Directors

STAFF REPORT

AGENDA ITEM #7A
Appropriations Limit



MEETING DATE: June 30, 2015

PREPARED BY: Kristy McEwen
Clerk of the Board of Directors

AGENDA TITLE: ADOPT Resolution 14/15-17 and ESTABLISH the Appropriations Limit for Fiscal Year 2015/16

RECOMMENDATION

The Board of Directors Adopt Resolution 14/15-17 and establish the Appropriations Limit for Fiscal Year 2015/16

BACKGROUND

Adoption of the appropriation limit occurs annually, as required by the State Constitution, Article XIII B (as amended) and Government Code Section 7910. Generally, with certain exceptions, exclusions and qualifications, the Gann Limit restricts the amount of 'proceeds of taxes' revenues that the District may appropriate.

In November, 1979, the voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue which can be spent by all entities of government. Prop 4 became effective for the 1980/81 fiscal year, but the formula for calculating the limits was based on the 1978/79 "base year" revenues. In June 1990 the voters approved Prop 111, which provided adjustment formulas for local agencies to utilize in adjusting their annual Appropriations Limit. Prop. 111 required an annual review of Limit calculations. The Appropriations Limitations imposed by Propositions 4 and 111 creates a restriction on the amount of revenue which may be appropriated in any fiscal year. The Limit is based on actual appropriations during the 1978/79 fiscal year, and is increased each year using the growth of population and inflation. Not all revenues are restricted by the Limit, only those which are referred to as "proceeds of taxes." Specific to Bear Valley, this applies to property taxes and the General Fund.

ANALYSIS

The annual adjustment is derived using population and per-capita personal income inflation factors provided by the State of California's Department of Finance. This factor is applied to the prior year's Appropriations Limit to calculate the current year's limit. The per-capita personal income inflation factor is 3.82%. The population growth factor for Kern County is 0.53

STAFF REPORT

AGENDA ITEM #7A
Appropriations Limit

The following formula was used to derive a calculation factor for FY 2015/16 of 1.0437

Per capita cost of living inflation factor: 1.0382
Population growth factor: x 1.0053
Calculation Factor for FY 2015/16: 1.0437

Appropriations Limit FY 2014/15 x 1.0437 = Appropriations Limit FY 2015/16

\$8,098,247 x 1.0437 = \$8,452,160

FISCAL IMPACT

None, as the District is well below the calculated Appropriations Limit. Fiscal Year 2015/16 property tax revenues are estimated at \$1,520,844.

RECOMMENDED MOTION

“I move the Board of Directors ADOPT Resolution 14/15-17 and ESTABLISH the Appropriations Limit as calculated above for Fiscal Year 2015/16.”

RESOLUTION NO. 14/15-17

**A RESOLUTION OF THE BEAR VALLEY COMMUNITY SERVICES
DISTRICT ESTABLISHING THE FISCAL YEAR 2015/16
APPROPRIATIONS LIMIT**

The Board of Directors of the Bear Valley Community Services District resolves as follows:

Section 1. Findings. The Board finds as follows:

A. Under Article XIII B of the California Constitution, Division 9 of the Government Code (commencing with Section 7900, and Government Code section 61113 of the Community Services District Law (collectively, the “Appropriations Limit Law”), the district is required to establish an annual fiscal year appropriations limit commonly known as the “Gann Limit.”

B. The Bear Valley Community Services District (“District”) has established in accordance with these requirements its fiscal year 1978-79 appropriation as its base year for determining its appropriations limit.

C. The Appropriations Limit Law permits the District to increase annually its previous base year appropriation by the factor calculated from the average percentage change in the California Per Capita Personal Income and the certified percentage increase in the county’s population, each as determined by the State of California, Department of Finance, for the District’s Fiscal Year 2015/16.

D. According to the Department of Finance, the percentage change in the Per Capita Personal Income is 3.82%, and the increase in population is 1.0053%.

E. Based on the above data, the factor used to calculate the Fiscal Year 2015/16 appropriations limit is 1.0437.

F. The Fiscal Year 2014/15 appropriations limit for Bear Valley Community Services District was \$8,098,247 when multiplied by the allowed factor, the Fiscal Year 2015/16 appropriations limit is set at \$8,452,160.

G. The documentation used to determine the appropriations limit is available to the public in the District Secretary’s Office.

Section 2. Establishment of Fiscal Year 2015/16 Appropriations Limit. The Board of Directors establishes the amount of \$8,452,160 as the District’s Fiscal Year 2015/16 appropriations limit.

PASSED, APPROVED and ADOPTED on June 30, 2015, by the following vote:

AYES: Baron; Grace; LaClaire; Ritchie; Zanutto
NOES: None
ABSENT: None
ABSTAIN: None

Charlene LaClaire, Board President
Bear Valley Community Services District

ATTEST:

Kristy McEwen
Secretary to the Board of Directors

GLOSSARY

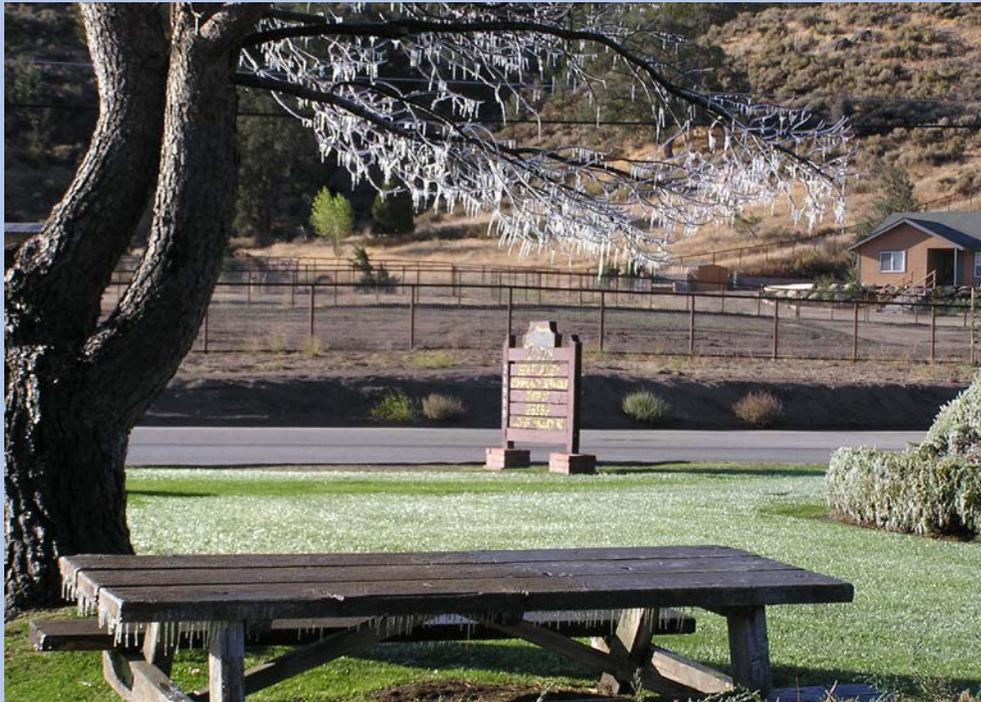


CHART OF ACCOUNTS GLOSSARY

Chart of Accounts for **Services & Supplies**

Account	Description	Definition
50201	Public Notices	Public Notices, Legal Notices
50202	Memberships & Dues	Professional memberships & descriptions
50203	Printing	Outside printing services
50204	Postage/Shipping	
50205	Office Supplies	
50206	Training/Travel	Training & training related travel
50207	Board Workshops	
50208	Awards	
50209	Radio Infrastructure	
50210	Recruitment	Advertising, testing, background, etc.
50211	Resale Supplies	Purchase of items to be sold for profit
50212	Address Signs	
50213	Conservation	Conservation items, Water wise garden
50214	Emergency Preparedness	
50215	Business Travel	Travel not related to training
50216	Personnel/Hearing/Appeal	Includes outside services Immunizations & that not covered by Worker's Comp
50217	Medical Misc.	
50218	Unassigned	
50219	Unassigned	
50220	Natural Gas- Booster	
50221	Electric-Facilities	
50222	Electric-Wells	
50223	Electric-Boosters	
50224	Phone-Cellular	
50225	Phone-Facility	
50226	Phone-Telemetry	
50227	Phone-Computer	
50228	Natural Gas/Propane	
50229	Water- Lakefill	
50230	Parks & Recreation	
50231	Auto Repair	Vehicle, not equipment repairs
50232	Motor Fuel	
50233	Auto Allowance	
50234	Equipment Repairs	Equipment, not vehicle repairs
50235	Equipment - Lease	
50236	Tires Batteries	
50237	Unassigned	

CHART OF ACCOUNTS GLOSSARY

Account	Description	Definition
50238	Equipment	
50239	Unassigned	
50240	Striping and Stenciling	
50241	Operations	
50242	Road Materials and Repairs	
50243	Drainage Repair	
50244	System Repair & Maintenance	
50245	Fundraising Expenses	
50246	Lake Maintenance	
50247	Signs, Reflectors and Markers	
50248	Bus Shelters	
50249	Snow Removal	
50250	Shop Supplies	
50251	Expendable Tools & Equipment	Disposable items that are not repaired
50252	Well Repair	
50253	Booster Repair	
50254	Pipe, Fittings	
50255	Water Tank Maintenance & Repair	
50256	Water Meters	
50257	Telemetry	
50258	Lab & Related Equipment	In-house analysis
50259	Chemicals	
50260	Sewer & Septic Repairs	District facilities not Wastewater
50261	Fire Hydrant	
50262	Impound Basin Maintenance	
50263	Electrical/ Lighting	
50264	Plumbing	
50265	Paint, Brushes	
50266	Building Maintenance	
50267	Guardrail Repair	
50268	Mailboxes	
50269	Weed Abatement	
50270	Bark Beetle	
50271	Grounds Maintenance	
50272	Unassigned	
50273	Computer Software	
50274	Computer Hardware	
50275	Safety & Protective	Personal protective equipment, First Aid kits
50276	Armory	Firearms, ammo, related equipment
50277	Custodial Supplies	

CHART OF ACCOUNTS GLOSSARY

Account	Description	Definition
50278	Custodial Services	
50279	Inspections	Those not included in permit costs
50280	Contract Services	Ongoing, regular service, i.e. monthly
50281	Legal	
50282	Engineering	
50283	Audit	
50284	Consulting	Professional services
50285	Lab Analysis	Outside services
50286	District Elections	
50287	Outside Service	Non-recurring
50288	Uniforms	Allowances, cleaning service
50289	PERS Side Loans	
50290	State Reimbursement Fee	
50291	Admin/ G.S. Reallocation	Reallocation of indirect expenses & overhead
50292	State/County Fees	
50293	Insurance Deductible	
50294	Lands & Rights of Way	
50295	In-Lieu Water	
50296	Trash Service	
50297	Biosolids Disposal	
50298	District Insurance	
50299	Purchased Water	Also includes water banking