

**GARBERVILLE SANITARY DISTRICT
BOARD OF DIRECTORS MEETING
AGENDA**

**There will be a regular meeting held by the Garberville Sanitary District Board of Directors at the
GSD District Office
919 Redwood DR. Garberville, CA**

**May 22, 2018
5:00 p.m. – Open Public Session**

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 919 Redwood Dr. during normal business hours.

I. REGULAR MEETING CALLED TO ORDER

II. ESTABLISHMENT OF QUORUM

Rio Anderson___, Linda Brodersen___, Doug Bryan___, Richard Thompson___

III. APPROVAL OF AGENDA - Action to add or delete items from any portion of the agenda or to discuss any consent agenda items must be taken prior to adoption of the agenda. **Pg. 1-3**

IV. PUBLIC COMMENT ON ANY ITEM ON THE CLOSED SESSION AGENDA

V. CLOSED SESSION

A. No items for closed session

VI. OPEN SESSION

A. Board Report of action, if any, taken during closed session—No action

VII. COMMENTS AND QUESTIONS FROM THE AUDIENCE

Up to fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board on items not listed on the agenda and within the jurisdiction of the GSD Board. Speakers are limited to 3 minutes. The GSD Board is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the GSD Board does not respond to public comment at this time.

General Public / Community Groups

Correspondence---Ed Voice Letters **Pg. 4-5**

VIII. ANNOUNCEMENTS AND COMMUNICATIONS

REPORTS AND PRESENTATIONS – Routine report of activities, operations, meetings / conferences held and/or attended by Board members, Staff, and General Manager

Operations Staff-

Office Staff-

Board Members-

General Manager—Ralph Emerson **Pg. 6**

Government Code Section 54954.3 provides that the public will have an opportunity to address the Board on any item described on a regular or special meeting either before or during the consideration of that item. The Board reserves the right to limit the time of presentation by individuals and groups

IX. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

Notice to the Public

All matters listed under Consent Agenda are considered to be routine and all will be enacted by one motion and voice vote. There will be no separate discussion of these items unless the Board of Directors requests items to be removed from the Consent Agenda for separate action. Any items will be considered after the motion to approve the Consent Agenda.

A.1 Approve Financials – **Pg. 7-20**

A.2 Approve 4/24/18 Regular Meeting Minutes - **Pg. 21-23**

A.3 Operations Safety Report- **Pg. 24-25**

Motion: **Second:** **Vote:**

B. GENERAL BUSINESS – Action items

Notice to the Public

The Board of Directors will allow public comment on agenda items although any person who wishes to speak on an agenda item must submit a request prior to the meeting being called to order. You will be given 5 minutes on each agenda item that you wish to comment and then the Board of Directors will discuss the item amongst themselves with no other public comment.

B.1 Town Square Restroom Status
(update only)

B.2 Final 2018-2019 Budget for approval **pg. 26-34**
(discussion-possible action) presentation Jennie Short
Motion: **Second:** **Vote:**

B.3 Strategic Plan Meeting Update
(update only)

B.4 Ten Year Capital Improvement Planning (CIP)
(discussion-possible action)
Motion: **Second:** **Vote:**

B.5 Alternative Electricity Research
(update only)

C. POLICY REVISION / ADOPTION

C.1 Mission and Vision Statement **Pg. 35**
(discussion possible action)
Motion: **Second:** **Vote:**

C.2 Personnel Policy: Organization chart--Introduction—Sec 3.1 **Pg. 36-38**
(discussion—possible action) 2nd Reading
Motion: **Second:** **Vote:**

X. ITEMS FOR NEXT BOARD MEETING

1. Rate Study Presentation
2. 10 year Capital Improvement Plan
3. Agricultural Water Use Ordinance –Sec 15.9
4. Policy Update
5. Chlorine Contact Chamber Update

XI. ADJOURNMENT

Posting of Notice at the District Office no later than May 18, 2018: Agenda is emailed to the local newspapers and those who have requested an agenda in writing or e-mail.

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate, please contact the Garberville Sanitary District Office at (707)923-9566 at least 48 hours in advance.

From: evoice@mchsi.com
To: [execofficer](#); [administrator](#); [John Miller](#); [John Ford](#); [Michael Richardson](#)
Cc: [Lynne Saxton](#)
Subject: Fwd: Garberville Sanitary District Water System Improvement Project SCH # 2009122069
Date: Wednesday, March 07, 2018 11:09:35 AM
Attachments: [Finally the right one GSDs Chlorine Chamber.jpg](#)

Dear Humboldt County LAFCo Commission, Staff and County of Humboldt Planning Department,
Please see email below to the Garberville Sanitary District (GSD).

Just to give you some background information about what I am requesting; the GSD water treatment plant underground chlorine contact chamber failed in November 2017 and generated a boil water notice from the State to the ratepayers of GSD:

<http://kymkemp.com/2017/11/26/more-information-on-the-gsd-boil-water-notice/>

And during a GSD Board meeting on November 28, 2017; the following was stated concerning the failed underground chlorine contact chamber:

"When the plant was built, the contact chamber was installed to accommodate potential water needs for the Community Park. All other customers can be served without having a contact chamber. However, in summer, higher water demand will shorten the delivery time. This means using twice the chlorine that has been needed according to Arreguin"

<http://kymkemp.com/2017/12/03/lots-of-gsd-water-news/>

And there is a recording of the meeting where Mr. Dan Arreguin (GSD Drinking Water Operator/Employee) stated and I quote:

"The reason that we could count this contact time coming up the hill into town is because they put in that chlorine contact chamber to add for potential growth at the Park. So we had to have, if they put a house down at the park, and we connected down there right off the water treatment plant, we had to have that contact chamber. But they don't have houses. There's no water connection going to them from the treatment plant. So we can count all the way up here to town as our contact time."

And just to remind you, the "Park" (Southern Humboldt Community Park) is contiguous with the GSD Water Treatment Plant.

So, given this new information was not made available, studied, included, mitigated, adopted or approved by the lead agency (GSD) in the Water Treatment Plant MND (SCH # 2009122069), GSD Boundary Change Annexation MND (SCH # 20122032025) or the Southern Humboldt Community Park Rezone EIR (SCH # 2010092037) until now. And given the fact GSD wants to replace the underground chlorine contact chamber with a new above ground chlorine contact chamber, that is somehow connected to the potential water needs for the Southern Humboldt Community Park; I feel this project warrants review under CEQA with an amendment disclosing the growth inducing effects to the environment, reasonably foreseeable and future growth of the Southern Humboldt Community Park.

Thank you for your time, I look forward to your official response.
Ed Voice & Voice Family

----- Forwarded Message -----

From: evoice@mchsi.com

To: rthompson@garberillesd.org, randerson@garberillesd.org, dbryan <dbryan@garberillesd.org>, lbroderson@garberillesd.org

Cc: m nieto <m.nieto@garberillesd.org>, Ralph Emerson <remerson@garberillesd.org>, Ronnean@Waterboards Lund <ronnean.lund@waterboards.ca.gov>, Jennie Short <jmshort@garberillesd.org>, Lynne Saxton <lynn@saxtonlegal.com>

Sent: Wed, 07 Mar 2018 00:50:25 -0500 (EST)

Subject: Garberville Sanitary District Water System Improvement Project SCH # 2009122069

Dear Garberville Sanitary District Board (GSD),

I wanted to know if GSD will conduct an amended initial study for this revision to the Water Treatment Plant (SCH # 2009122069 MND) under CEQA; i.e. new above ground replacement chlorine contact chamber? Given the fact this revision/project change is only used for the potential future growth of the Southern Humboldt Community Park and was never disclosed in the original/approved project MND (SCH # 2009122069) or GSD Boundary Change Annexation MND (SCH # 20122032025); I feel this revision to the project should allow public input, public comment and amended under CEQA:

Section 15126.2(d) of the CEQA Guidelines requires a discussion of how the proposed project could foster economic or population growth, or the construction of additional housing, either directly or indirectly, in the surrounding environment. Induced growth is distinguished from the direct economic, population, or housing growth of a project. Induced growth is any growth that results from new development that would not have taken place in the absence of the project and that exceeds planned growth. CEQA Guidelines also state that growth in any area should not be assumed to be necessarily beneficial, detrimental, or of little significance to the environment.

Growth-inducing impacts are caused by those characteristics of a project that tend to foster or encourage population, either directly or indirectly. Indirect inducements to growth include the establishment of infrastructure or other conditions at the project site that would potentially lead to growth in surrounding areas. The proposed project involves short-term construction and would not include construction of housing or development of new utility infrastructure that could induce growth into undeveloped areas. Construction workers would be sourced from the local labor force and would not generate a short-term or long-term rise in local population.
https://www.garberillesd.org/files/7af87ae2a/Att7-Recirculated_Draft_and_Final_ISMND_Comments_Received.pdf

Thank you,
Ed Voice & Voice Family



Garberville Sanitary District
PO Box 211
919 Redwood dr.
Garberville, CA. 95542
Office(707)923-9566 Fax(707)923-3130

General Manager Report
May 22, 2018

Staff has been working with each other to be cross trained, in an attempt to understand each job and the responsibility which comes with that job. This is a way which allows staff to become more versatile while being trained to help each other with the small staff we have. I appreciate the willingness of the GSD staff to step up and do whatever is required of them to improve their skills while becoming self-reliant for the GSD customers and Board.

The Chlorine Contact Chamber continues to be built and the site of the old chamber has been excavated with failed pipe being removed. We will update you as progress continues and the causation findings are submitted.

Thank You for the support of the Board in allowing me to spend time with my family during a hardship and for staff in communicating well together and with me while I was out of District. I was able to coordinate daily and facilitate projects by phone and email which made operations work smoothly.

Ralph Emerson

General Manager
Garberville Sanitary District



GARBERVILLE SANITARY DISTRICT

P.O. BOX 211 • GARBERVILLE, CA 95542 • (707) 923-9566

BOARD AGENDA MEMORANDUM

Meeting Date: May 22, 2018
To: Garberville Sanitary District Board of Directors
From: Jennie Short, Consultant Project Manager
Subject: March 2018 Financial Statements

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

The attached Financial Statements are for March 2018. As can be seen on the "Combined Revenue & Expense Report for Board" in the YTD Actual (first 9 months of year) column:

- The total revenue is **\$732,863.89**, which is **\$51,495.89** over budget so far this year
- The total expenses are **\$539,235.67**, which is **\$18,932.67** over budget
- The net income excluding depreciation is **\$193,628.22**, which is **\$32,563.22** over budget (good news)

As can be seen on the "Statement of Cash Flows Report for Board - July through March 2018":

- Net cash increase year to date is **\$42,251.28** (Note that \$70,000 is still owed to Wahlund and has yet to be paid as of 3/31/18)
- Expenditures for fixed asset acquisition so far this year total **\$132,918.77**
- Total payments on long term debt so far this year total **\$(96,070.88)**. We will still need to make the second semi-annual payment on the water loan, and the monthly payments on the Alderpoint Tank Loan and Copier Lease which total about **\$35,000**.

Payroll related expenses are estimated to exceed the budget by about \$ 16,660. In addition, there have been some unanticipated repairs and equipment purchases which include:

Description	Amount
Redwood Dr/Sprowel Creek Rd Repair	14,612.72
SWTP Backwash Pumps & RW Check Valves	5,451.90
Main Tank Distribution Pumps	10,197.36
Sunnybank Lane Valves	4,026.98
Installation of Manhole & Later on Maple Ln	7,532.00
Measure Z Fire Hydrant Project	10,000
Attorney & CPA fees	14,500
TOTAL	66,320.96

These expenditures will necessitate postponing purchasing the trailer, installing the dual LMI pumps at the SWTP, and telemetry upgrades to Wallen Road, Arthur Road, Alderpoint Road

Tanks and the WWTP until a future fiscal year. This will save the District approximately \$33,600 to offset the list above.

Moreover, the **\$51,495.89** in excess revenue will more than cover the rest, leaving the District with a positive net cash flow of about **\$40,000** so long as the insurance company reimburses the expenses for the replacement of the Chlorine Contact Chamber as they are incurred. If the District has to “front” these expenses beyond 6/30/18 then the financial statement will show a negative cash flow for this year and the reimbursement will show up in next year’s financial statements.

ATTACHMENTS

1. Balance Sheet with Comparison between Current month and Fiscal Year ending June 30, 2017
2. Statement of Cash Flows - Current Month and Fiscal Year to Date
3. Revenue and Expense Report - Combined Report for Water & Sewer containing current month actual, fiscal year to date actual, and annual budget
4. Check Register Report for all checks issued in March 2018

Garberville Sanitary District Statement of Cash Flows Report for Board

July 2017 through March 2018

	Year To Date	March 2018	Notes
OPERATING ACTIVITIES			
Net Income	(198,261.75)	(27,367.77)	Includes Depreciation
Adjustments to reconcile Net Income to net cash provided by operations:			
11000 · Accounts Receivable - Other	599.70		
1100 · Accounts Receivable	16,065.20	181.64	
1110 · Accts Receivable Over Payments	3,636.60	1,810.81	
1450 · Prepaid Rent	835.00		
1500 · Prepaid Insurance	(3,443.92)	1,911.23	
1501 · Prepaid Workers Comp	8,012.40	569.56	
1502 · Prepaid Expenses	4,942.62	549.18	
1510 · Prepaid Licenses and Permits	(4,947.06)	1,635.00	
2000 · Accounts Payable	55,230.82	68,892.23	Wahlund Still Due
20000 · *Accounts Payable	(1,227.86)		
2205 · Accrued Simple	(41.46)		
2220 · Accrued State PR Taxes	(29.71)		
2225 · Accrued Workers Comp	(2,019.62)		
Net cash provided by Operating Activities	(120,649.04)	48,181.88	
INVESTING ACTIVITIES			
SEWER:Collection	(22,420.32)	(7,532.00)	Maple Ln Manhole + Lateral
Accumulated Depreciation-Water	258,885.72	28,765.08	
Accumulated Depreciation-Sewer	133,004.25	14,778.25	
CIP-Meas-Z-Fire Hydrant Replace	(70,000.00)	(70,000.00)	Wahlund for Hydrants
CIP-CL2 Contact Chamber Replace	(13,292.25)	(2,351.24)	
CIP - Bear Canyon Aerial	(1,529.96)		
WATER:Treatment	(5,451.90)		
WATER:Distribution	(16,197.36)		
SEWER:Pumps	(4,026.98)		
Net cash provided by Investing Activities	258,971.20	(36,339.91)	
FINANCING ACTIVITIES			
2500 · N/P - SWRCB	(22,713.22)		
2605 · RCAC Loan #6200-GSD-02	(36,407.71)	(4,112.91)	
2655 · Lease Payable - Copier	(719.59)	(81.52)	
2700 · SRF Loan - Water	(22,991.18)		
2660 · Lease Payable - Ford Motor Cred	(13,239.18)		
Net cash provided by Financing Activities	(96,070.88)	(4,194.43)	
Net cash increase for period	42,251.28	7,647.54	Positive Cash Flow YTD & Month
Cash at beginning of period	808,263.69	842,867.43	
Cash at end of period	850,514.97	850,514.97	

Garberville Sanitary District
Balance Sheet Prev Year Comparison

As of March 31, 2018

	Jun 30, 17	Mar 31, 18	\$ Change June 30-Mar 31	Notes
ASSETS				
Current Assets				
Checking/Savings				
1005 · Umpqua Checking - Operating	13,489.99	40,031.11	26,541.12	
1006 · Umpqua System Reserve - Water	56,039.48	75,943.11	19,903.63	
1007 · Umpqua System Reserve - Sewer	80,228.22	58,386.14	(21,842.08)	
1011 · Water Enterprise Fund	46,354.75	46,476.68	121.93	
1030 · County Treasury - Sewer Reserve	373,134.13	388,962.96	15,828.83	1st Inst. Of Prop Taxes
1031 · County Treasury - Water Reserve	238,854.09	240,393.83	1,539.74	
1040 · Petty Cash	39.51	39.51	0.00	
1050 · Cash Drawer	200.00	281.63	81.63	
Total Checking/Savings	808,340.17	850,514.97	42,174.80	
Accounts Receivable				
11000 · Accounts Receivable - Other	814.70	215.00	(599.70)	
Total Accounts Receivable	814.70	215.00	(599.70)	
Other Current Assets				
1100 · Accounts Receivable				
1110 · Accts Receivable Over Payments	(1,481.30)	(5,117.90)	(3,636.60)	
1100 · Accounts Receivable - Other	99,758.38	83,693.18	(16,065.20)	
Total 1100 · Accounts Receivable	98,277.08	78,575.28	(19,701.80)	
1120 · A/R - Employee	0.00	0.00	0.00	
1450 · Prepaid Rent	835.00	0.00	(835.00)	
1500 · Prepaid Insurance	2,468.34	5,912.26	3,443.92	
1501 · Prepaid Workers Comp	10,225.31	2,212.91	(8,012.40)	
1502 · Prepaid Expenses	6,590.16	1,647.54	(4,942.62)	
1510 · Prepaid Licenses and Permits	0.00	4,947.06	4,947.06	
1550 · Allowance for Doubtful Accounts	(5,000.00)	(5,000.00)	0.00	
Total Other Current Assets	113,395.89	88,295.05	(25,100.84)	
Total Current Assets	922,550.76	939,025.02	16,474.26	
Fixed Assets				
CIP-Meas-Z-Fire Hydrant Replace	0.00	70,000.00		
CIP-CL2 Contact Chamber Replace	0.00	13,292.25	13,292.25	Emergency Project
CIP - SWTP Coag Project	4,806.26	4,806.26	0.00	
CIP - Leino Ln	585.00	585.00	0.00	
CIP - Bear Canyon Aerial	1,236.10	2,766.06	1,529.96	
WATER				
Land - Water	88,698.62	88,698.62	0.00	
Water Easements & Intangibles	177,397.11	177,397.11	0.00	
Treatment	59,930.27	65,382.17	5,451.90	SWTP BW Pump and RW Check Valve
Distribution	2,696,416.81	2,712,614.17	16,197.36	Main Tank Dist Pumps
Pumps	2,909.87	2,909.87	0.00	
DWTP (Water) 2015	4,968,104.88	4,968,104.88	0.00	
Total WATER	7,993,457.56	8,015,106.82	21,649.26	

Garberville Sanitary District Balance Sheet Prev Year Comparison

As of March 31, 2018

	Jun 30, 17	Mar 31, 18	\$ Change June 30-Mar 31	Notes
Water System	142,474.97	142,474.97	0.00	
SEWER			0.00	
Land - Sewer	129,810.68	129,810.68	0.00	
Collection	2,311,580.70	2,334,001.02	22,420.32	Headworks Flow Maple Manhole/ Lateral
Treatment	507,552.59	507,552.59	0.00	
Pumps	9,881.98	13,908.96	4,026.98	Sunnybank Valve
Sewer Project - 2011	2,792,451.91	2,792,451.91	0.00	
Total SEWER	5,751,277.86	5,777,725.16	26,447.30	
Office Equipment	32,004.40	32,004.40	0.00	
Equipment	158,306.60	158,306.60	0.00	
Vehicles	81,171.66	81,171.66	0.00	
MSR/SOI and Annexation Project	157,367.08	157,367.08	0.00	
Accumulated Depreciation-Water	(1,183,142.26)	(1,442,027.98)	(258,885.72)	
Accumulated Depreciation-Sewer	(1,636,657.06)	(1,769,661.31)	(133,004.25)	
Total Fixed Assets	11,502,888.17	11,243,916.97	(258,971.20)	
TOTAL ASSETS	12,425,438.93	12,182,941.99	(242,496.94)	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	26,541.07	81,646.06	55,104.99	Wahlund Owed Still
Total Accounts Payable	26,541.07	81,646.06	55,104.99	
Other Current Liabilities				
20000 · *Accounts Payable	1,227.86	0.00	(1,227.86)	
2205 · Accrued Simple	0.00	(41.46)	(41.46)	
2220 · Accrued State PR Taxes	29.71	0.00	(29.71)	
2225 · Accrued Workers Comp	2,019.62	0.00	(2,019.62)	
2230 · Accrued Vacation	16,720.85	16,720.85	0.00	
2250 · Loans Payable - Current Portion	131,750.84	131,750.84	0.00	
Total Other Current Liabilities	151,748.88	148,430.23	(3,318.65)	
Total Current Liabilities	178,289.95	230,076.29	51,786.34	
Long Term Liabilities				
2500 · N/P - SWRCB	168,855.28	146,142.06	(22,713.22)	Full Year Pmt made
2605 · RCAC Loan #6200-GSD-02	177,471.14	141,063.43	(36,407.71)	9 of 12 pmts
2655 · Lease Payable - Copier	2,526.29	1,806.70	(719.59)	9 of 12 pmts
2660 · Lease Payable - Ford Motor Cred	27,338.94	14,099.76	(13,239.18)	Full Year Pmt made
2700 · SRF Loan - Water	1,310,497.46	1,287,506.28	(22,991.18)	1 of 2 pmts made
2900 · Less Current Portion	(131,750.84)	(131,750.84)	0.00	
Total Long Term Liabilities	1,554,938.27	1,458,867.39	(96,070.88)	
Total Liabilities	1,733,228.22	1,688,943.68	(44,284.54)	
Equity				
3000 · Contributed Capital	6,129,491.75	6,129,491.75	0.00	
3100 · Retained Earnings	4,845,044.92	4,562,768.31	(282,276.61)	
Net Income	(282,325.96)	(198,261.75)	84,064.21	
Total Equity	10,692,210.71	10,493,998.31	(198,212.40)	
TOTAL LIABILITIES & EQUITY	12,425,438.93	12,182,941.99	(242,496.94)	

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 March 2018

	March 2018 Actual	YTD Actual	YTD Budget	Total Annual Budget	YTD Actual to Budget Difference	Notes
Ordinary Income/Expense						
Income						
Water Charges						
4100 · Residential	21,052.97	220,646.61	214,600.00	290,000.00	(6,046.61)	Extra water use
4110 · Commercial	17,230.03	173,812.05	159,775.00	215,000.00	(14,037.05)	Extra water use
4150 · Bulk Water Sales	0.00	22,764.00			(22,764.00)	Unplanned Revenue
Total Water Charges	38,283.00	417,222.66	374,375.00	505,000.00	(42,847.66)	
4200 · Sewer Charges	29,264.40	271,085.92	273,988.00	365,000.00	2,902.08	
4300 · Connection Fees	0.00	16,000.00	16,000.00	64,000.00	0.00	
4650 · Late Charges	420.00	4,545.00	3,749.00	5,000.00	(796.00)	
4700 · Other Operating Revenue	300.00	6,006.50	154.00	200.00	(5,852.50)	Reconnection fees
49900 · Uncategorized Income	0.00	135.00			(135.00)	Bid package pmt
Total Income	68,267.40	714,995.08	668,266.00	939,200.00	(46,729.08)	\$46,729 over Budget
Expense						
Administrative and General						
5000 · Advertising	0.00	0.00	262.00	350.00	262.00	
5005 · Bad Debts	0.00	962.52	4,123.00	5,500.00	3,160.48	
5010 · Bank Charges					0.00	
5012 · Merchant Account Fees	102.23	1,607.11	1,123.00	1,500.00	(484.11)	More CC pmts
5010 · Bank Charges - Other	0.00	979.64	1,012.00	1,350.00	32.36	
Total 5010 · Bank Charges	102.23	2,586.75	2,135.00	2,850.00	(451.75)	
5020 · Directors Fees	0.00	2,900.00	1,350.00	1,800.00	(1,550.00)	16/17 paid in 17/18
5030 · Dues and Memberships	0.00	4,360.27	2,402.00	3,200.00	(1,958.27)	CSDA \$1622 -> \$2658 Rotary \$180 Qtly
5035 · Education and Training	0.00	655.00	2,548.00	3,400.00	1,893.00	
5036 · Education and Training - B.O.D.	0.00	0.00	225.00	299.00	225.00	
Insurance						
5040 · Liability	1,911.23	17,201.07	15,489.00	20,649.00	(1,712.07)	Comprehensive on autos
5050 · Workers' Comp	569.56	8,012.40	11,700.00	15,600.00	3,687.60	Corrections on Admin wage

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 March 2018

	March 2018 Actual	YTD Actual	YTD Budget	Total Annual Budget	YTD Actual to Budget Difference	Notes
5055 · Health						
5055.1 · Employee Portion	-607.62	-5,772.39	-5,383.00	-7,177.00	389.39	
5055 · Health - Other	5,219.53	25,372.78	26,918.00	35,890.00	1,545.22	Mary 1/2 year; budgeted for full year
Total 5055 · Health	4,611.91	19,600.39	21,535.00	28,713.00	1,934.61	
Total Insurance	7,092.70	44,813.86	48,724.00	64,962.00	3,910.14	
5060 · Licenses, Permits, and Fees	1,635.00	16,634.69	16,650.00	22,200.00	15.31	
5065 · Auto	0.00	454.44	3,499.00	4,000.00	3,044.56	
5070 · Miscellaneous	0.00	56.58	75.00	101.00	18.42	
5080 · Office Expense	195.41	4,666.11	4,202.00	5,600.00	(464.11)	Not over annual
5085 · Outside Services	576.67	5,872.22	6,734.00	11,344.00	861.78	
5090 · Payroll Taxes	1,850.31	18,581.64	21,667.00	28,890.00	3,085.36	
5100 · Postage	208.99	1,923.77	1,948.00	2,596.00	24.23	
5110 · Professional Fees	4,033.16	60,289.73	45,000.00	60,000.00	(15,289.73)	Attorney, CPA transition
5130 · Rents	835.00	8,350.00	8,056.00	10,740.00	(294.00)	
5135 · Retirement	562.02	5,516.29	5,566.00	7,422.00	49.71	
5137 · Supplies	210.05	951.61	2,025.00	2,700.00	1,073.39	
5140 · Telephone	979.48	5,061.06	2,099.00	2,800.00	(2,962.06)	Moved from Utilities
5145 · Tools	0.00	596.33	3,499.00	4,000.00	2,902.67	
5150 · Travel and Meetings	77.05	1,095.51	1,198.00	1,600.00	102.49	
5155 · Utilities	244.59	1,830.01	1,800.00	2,400.00	(30.01)	
5160 · Wages						
5165 · Wages - Overtime	179.63	1,769.85	0.00	0.00	(1,769.85)	
5160 · Wages - Other	10,773.07	92,176.56	93,107.00	124,144.00	930.44	
Total 5160 · Wages	10,952.70	93,946.41	93,107.00	124,144.00	(839.41)	
Total Administrative and General	29,555.36	282,104.80	278,894.00	372,898.00	(3,210.80)	
Sewage Collection					0.00	
6010 · Fuel	325.16	1,574.70	2,137.00	2,850.00	562.30	
6030 · Repairs and Maintenance	76.73	4,567.46	15,000.00	20,000.00	10,432.54	

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 March 2018

	March 2018 Actual	YTD Actual	YTD Budget	Total Annual Budget	YTD Actual to Budget Difference	Notes
6040 · Supplies	0.00	1,878.16	1,201.00	1,600.00	(677.16)	Rock/AC stockpile
6050 · Utilities	267.04	3,140.08	3,676.00	4,900.00	535.92	Telephone
6060 · Wages						
6065 · Wages - Overtime Sewer Collec	340.50	1,041.00	1,499.00	2,000.00	458.00	
6060 · Wages - Other	2,235.60	24,014.28	14,084.00	18,776.00	(9,930.28)	
Total 6060 · Wages	2,576.10	25,055.28	15,583.00	20,776.00	(9,472.28)	
Sewage Collection - Other	0.00	6.26			(6.26)	
Total Sewage Collection	3,245.03	36,221.94	37,597.00	50,126.00	1,375.06	
Sewage Treatment					0.00	
6075 · Fuel	325.16	1,574.70	1,949.00	2,600.00	374.30	
6080 · Monitoring	277.50	2,325.73	6,000.00	8,000.00	3,674.27	
6100 · Repairs and Maintenance	0.00	9,209.78	9,374.00	12,500.00	164.22	
6110 · Supplies	1,739.17	5,014.87	5,701.00	7,600.00	686.13	
6120 · Utilities	796.68	7,377.34	9,000.00	12,000.00	1,622.66	Telephone
6130 · Wages					0.00	
6135 · Wages - Overtime Sewer Treat	0.00	1,033.50	1,125.00	1,500.00	91.50	
6130 · Wages - Other	1,838.96	21,407.59	23,926.00	31,900.00	2,518.41	
Total 6130 · Wages	1,838.96	22,441.09	25,051.00	33,400.00	2,609.91	
Total Sewage Treatment	4,977.47	47,943.51	57,075.00	76,100.00	9,131.49	
Water Trans and Distribution					0.00	
7075 · Fuel	325.16	1,574.70	1,876.00	2,500.00	301.30	
7090 · Repairs and Maintenance	473.01	21,296.53	11,250.00	15,000.00	(10,046.53)	SCR & Redwood Dr
7100 · Supplies	0.00	2,039.78	3,001.00	4,000.00	961.22	
7110 · Utilities	337.35	5,060.41	6,750.00	9,000.00	1,689.59	Telephone
7120 · Wages					0.00	
7125 · Wages - Overtime Water Trans	506.25	4,527.25	3,375.00	4,500.00	(1,152.25)	
7120 · Wages - Other	2,903.92	34,004.81	21,273.00	28,364.00	(12,731.81)	
Total 7120 · Wages	3,410.17	38,532.06	24,648.00	32,864.00	(13,884.06)	

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 March 2018

	March 2018 Actual	YTD Actual	YTD Budget	Total Annual Budget	YTD Actual to Budget Difference	Notes
Total Water Trans and Distribution	4,545.69	68,503.48	47,525.00	63,364.00	(20,978.48)	
Water Treatment					0.00	
7020 · Fuel	0.00	1,249.56	2,250.00	3,000.00	1,000.44	
7010 · Monitoring	727.50	5,129.37	3,749.00	5,000.00	(1,380.37)	HACH equip \$2,336.38
7030 · Repairs and Maintenance	549.18	14,049.31	3,749.00	5,000.00	(10,300.31)	2 Valves for SWTP Filer
7040 · Supplies	1,739.18	10,327.36	9,000.00	12,000.00	(1,327.36)	
7050 · Utilities	2,995.53	28,750.88	30,001.00	40,000.00	1,250.12	Telephone
7060 · Wages					0.00	
7065 · Wages - Overtime Water Treat	168.00	5,116.25	3,750.00	5,000.00	(1,366.25)	CL2 Emergency
7060 · Wages - Other	3,028.75	28,537.91	34,830.00	46,440.00	6,292.09	
Total 7060 · Wages	3,196.75	33,654.16	38,580.00	51,440.00	4,925.84	
Total Water Treatment	9,208.14	93,160.64	87,329.00	116,440.00	(5,831.64)	
Total Expense	51,531.69	527,934.37	508,420.00	678,928.00	(19,514.37)	Over Budget - bad
Net Ordinary Income	16,735.71	187,060.71	159,846.00	260,272.00	(27,214.71)	Over Budget - good
Other Income/Expense						
Other Income						
Property Tax Revenue						
8010 · Secured	0.00	12,284.19	11,500.00	23,000.00	(784.19)	
8020 · Unsecured	0.00	833.93	750.00	1,500.00	(83.93)	
8025 · Prior Years	0.00	0.00	0.00	25.00	0.00	
8030 · Supplemental - Current	0.00	128.12	75.00	150.00	(53.12)	
8035 · Supplemental - Prior Years	0.00	25.92	25.00	50.00	(0.92)	
Total Property Tax Revenue	0.00	13,272.16	12,350.00	24,725.00	(922.16)	
8053 · Water Capital Grant Income	0.00	0.00	0.00	60,000.00	0.00	
8060 · Interest Income	53.74	4,427.55	752.00	1,000.00	(3,675.55)	Budget Incorrect
8070 · Other Non-Operating Revenue	0.00	10.54			(10.54)	
9030 · Homeowners' Tax Relief	0.00	158.56	0.00	350.00	(158.56)	
Total Other Income	53.74	17,868.81	13,102.00	86,075.00	(4,766.81)	
Other Expense						

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 March 2018

	March 2018 Actual	YTD Actual	YTD Budget	Total Annual Budget	YTD Actual to Budget Difference	Notes
9040 · Depreciation	43,543.33	391,889.97	393,750.00	525,000.00	1,860.03	
9050 · Interest Expense	613.89	11,301.30	11,883.00	15,843.00	581.70	
Total Other Expense	44,157.22	403,191.27	405,633.00	540,843.00	2,441.73	
Net Other Income	-44,103.48	-385,322.46	-392,531.00	-454,768.00	(7,208.54)	
Net Income	-27,367.77	-198,261.75	-232,685.00	-194,496.00	(34,423.25)	More Profit than Budgeted
9040 · Depreciation	43,543.33	391,889.97	393,750.00	525,000.00	(1,860.03)	

Net Income Excluding Depreciation

16,175.56 193,628.22 161,065.00 330,504.00 32,563.22

Total Revenue	732,863.89	681,368.00	1,025,275.00	51,495.89	Over Budget - good
Total Expense	539,235.67	520,303.00	694,771.00	18,932.67	Over Budget - bad
Net Income	193,628.22	161,065.00	330,504.00	32,563.22	Over Budget - good
Payroll - RT	200,141.15	187,220.00	249,624.00	12,921.15	Over Budget - bad
Payroll - OT	13,487.85	9,749.00	13,000.00	3,738.85	Over Budget - bad

Garberville Sanitary District Check Register Report for Board

March 2018

Date	Num	Memo	Amount
101 Netlink			
03/15/2018	9245		-252.00
Total 101 Netlink			-252.00
Allsport			
03/28/2018	DBT		-12.91
Total Allsport			-12.91
Blue Star Gas			
03/19/2018	9258		-109.13
Total Blue Star Gas			-109.13
Branscomb Center			
03/21/2018	DBT		-210.05
Total Branscomb Center			-210.05
Brenntag Pacific, Inc.			
03/15/2018	9246		-3,077.53
Total Brenntag Pacific, Inc.			-3,077.53
Candor Rock, LLP			
03/15/2018	9247		-2,066.25
Total Candor Rock, LLP			-2,066.25
Capital Bank & Trust			
03/05/2018	EFT	025158148	-269.10
03/05/2018	EFT	557880519	-666.46
03/20/2018	EFT	025158148	-292.92
03/20/2018	EFT	557880519	-717.26
Total Capital Bank & Trust			-1,945.74
Crystal Springs Bottled Water			
03/15/2018	9240		-20.00
Total Crystal Springs Bottled Water			-20.00
Dazey's Building Center			
03/15/2018	9241		-51.41
Total Dazey's Building Center			-51.41
EDD			
03/05/2018	EFT	499-0538-3	-95.91
03/05/2018	EFT	499-0538-3	-501.77
03/20/2018	EFT	499-0538-3	-566.02
03/20/2018	EFT	499-0538-3	-73.33
Total EDD			-1,237.03
Fluentstream Tech			
03/15/2018	9242		-324.39
Total Fluentstream Tech			-324.39
Frontier Communications			
03/01/2018	9232		-337.73
03/26/2018	9265		-62.77
03/27/2018	9271		-341.24
Total Frontier Communications			-741.74
G.R. Wilcox Enterprises, Inc			
03/15/2018	9248		-400.00
Total G.R. Wilcox Enterprises, Inc			-400.00

Garberville Sanitary District
Check Register Report for Board
 March 2018

Date	Num	Memo	Amount
IRS			
03/05/2018	EFT	68-0296323	-2,358.12
03/20/2018	EFT	68-0296323	-2,655.02
Total IRS			-5,013.14
KEENAN SUPPLY			
03/15/2018	9249		-145.26
Total KEENAN SUPPLY			-145.26
La Fond Jamie			
03/27/2018	9275		-86.25
Total La Fond Jamie			-86.25
Lori Ruiz			
03/26/2018	9266		-200.00
Total Lori Ruiz			-200.00
Mitchell, Brisso, Delaney & Vrieze			
03/15/2018	9250		-1,178.00
Total Mitchell, Brisso, Delaney & Vrieze			-1,178.00
NALCO			
03/15/2018	9251		-2,436.40
Total NALCO			-2,436.40
NAPA			
03/15/2018	9252		-117.44
Total NAPA			-117.44
Nieto Mary			
03/22/2018	9264		-77.05
Total Nieto Mary			-77.05
North Coast Laboratories Ltd.			
03/01/2018	9229		-305.00
03/15/2018	9243		-235.00
Total North Coast Laboratories Ltd.			-540.00
PG&E			
03/15/2018	9244		-4,494.07
Total PG&E			-4,494.07
Pitney Bowes Purchase Power			
03/26/2018	9267		-208.99
Total Pitney Bowes Purchase Power			-208.99
Ralph Emerson			
03/27/2018	9272		-50.00
Total Ralph Emerson			-50.00
Rays Food Place			
03/23/2018	DBT		-48.47
03/27/2018	DBT		-40.69
Total Rays Food Place			-89.16
Recology Humboldt County			
03/26/2018	9268		-12.67
Total Recology Humboldt County			-12.67

Garberville Sanitary District
Check Register Report for Board
 March 2018

Date	Num	Memo	Amount
Redwood Merchant Services			
03/02/2018	dbt		-72.19
03/31/2018			-102.23
Total Redwood Merchant Services			-174.42
RENNER			
03/09/2018	DBT		-975.48
Total RENNER			-975.48
Rural Community Assistance Program			
03/01/2018	DBT		-4,717.81
Total Rural Community Assistance Program			-4,717.81
SDRMA			
03/19/2018	9256		-4,675.68
03/27/2018	9273		-543.85
Total SDRMA			-5,219.53
Sentry III Center			
03/26/2018	9269		-835.00
Total Sentry III Center			-835.00
Staples Credit Plan			
03/01/2018	9230		-157.79
03/27/2018	9274		-45.22
Total Staples Credit Plan			-203.01
Streamline			
03/01/2018	9231		-100.00
Total Streamline			-100.00
Umpqua Bank			
03/20/2018	dbt	Monthly maintenance analysis fee	-123.82
Total Umpqua Bank			-123.82
US Cellular			
03/15/2018	9239	VOID:	0.00
03/15/2018	DBT		-250.66
Total US Cellular			-250.66
USABLUBOOK			
03/19/2018	9257		-400.82
Total USABLUBOOK			-400.82
Van Meter Construction			
03/26/2018	9270		-7,532.00
Total Van Meter Construction			-7,532.00
Wells Fargo			
03/15/2018	9253		-90.51
Total Wells Fargo			-90.51
Wyatt & Whitchurch, E.A. Inc.			
03/15/2018	9254		-1,335.00
Total Wyatt & Whitchurch, E.A. Inc.			-1,335.00

Garberville Sanitary District
Check Register Report for Board
 March 2018

Date	Num	Memo	Amount
WYCKOFF'S			
03/15/2018	9255		-27.90
Total WYCKOFF'S			-27.90
Arreguin, Daniel J			
03/05/2018	9233		-1,843.56
03/20/2018	9259		-2,138.84
Total Arreguin, Daniel J			-3,982.40
Emerson, Ralph K			
03/05/2018	9234		-2,946.20
03/20/2018	9260		-2,946.21
Total Emerson, Ralph K			-5,892.41
LaFond, Jamie L			
03/05/2018	9235		-238.69
03/20/2018	9261		-390.53
Total LaFond, Jamie L			-629.22
Miller, Brian A			
03/05/2018	9236		-1,375.18
03/20/2018	9262		-1,585.72
Total Miller, Brian A			-2,960.90
Nieto, Mary			
03/05/2018	9237		-854.75
03/20/2018	9263		-1,030.85
Total Nieto, Mary			-1,885.60
Ruiz, Ricardo			
03/05/2018	9238		-232.95
Total Ruiz, Ricardo			-232.95
TOTAL			-62,666.05

**GARBERVILLE SANITARY DISTRICT
BOARD OF DIRECTORS MEETING
MINUTES**

April 24th, 2018
5:00 P.M. – Closed Session
5:30 P.M. – Open Public Session

I. REGULAR MEETING CALLED TO ORDER

Linda called the meeting to order @ 5:05 p.m.

II. ESTABLISHMENT OF QUORUM

Rio Anderson- Present
Linda Brodersen
Doug Bryan
Richard Thompson

III. APPROVAL OF AGENDA

Motion: Rio Anderson Second: Richard Thompson Vote: 4-0

No Change to the agenda.

IV. PUBLIC COMMENT ON ANY ITEM ON THE CLOSED SESSION AGENDA

V. CLOSED SESSION

A. **General Manager Evaluation**
Public Employee Performance Evaluation (§ 54957)

VI. OPEN SESSION

A. Board Report of action, if any, taken during closed session:

Linda Brodersen reports a positive performance evaluation.

VII. COMMENTS AND QUESTIONS FROM THE AUDIENCE

General Public / Community Groups

Kelly Lincoln asked if the District is over chlorinating the water. The District staff assured Mrs. Lincoln that we are safely treating the water. The District follows state requirements for safe potable water.

**VIII. ANNOUNCEMENTS AND COMMUNICATIONS
REPORTS AND PRESENTATIONS**

Operations Staff- 0

Office Staff- Mary reports fire hydrant replacement call, and the courtesy call was successful. See report details.

Board Members-

General Manager—Ralph Emerson Pg. 4

Ralph wants to setup strategic planning meeting date. He will email Board members to set a date that will be in line with the budget meeting.

IX. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

- A.1 Approve Financials – Pg. 5-18
- A.2 Approve 3/27/18 Regular Meeting Minutes - Pg. 19-21
- A.3 Operations Safety Report- Pg. 22-23

Motion: Richard Thompson Second: Doug Bryan Vote: 4-0

B. GENERAL BUSINESS

- B.1 Measure Z Funding—Fire hydrant Replacement Pg. 24-27
Update

The District is very thankful for the \$60,000 Measure Z funding we were granted to replace 4 fire hydrants in town. In 1-3 months the District should be reimbursed for putting the money up front for the fire hydrant replacement project. The Riverview hydrant was an important fix. The Alderpoint hydrant was as well an important replacement. The fire department will not have to take water from town, this hydrant pulls water from a separate tank. At Calicos the District repaired the sidewalk and replaced the meter. Across the street from Calicos we put in a new fire hydrant. Now we have two fire hydrants in the middle of town, for safety measures. The District filled out the new application for this next year’s Measure Z Funding. The District is very satisfied with the project completed by Wahlund Construction.

- B.2 Water Treatment Plant Contact Chamber repairs Pg. 28-35
Update

The Chlorine Contact Chamber was a part of the original building plans. For the District to be in compliance with the state we have to replace the Chlorine Contact Chamber. Also, for the District to be able to keep up with the high water demands of the summer months, a Chlorine Contact Chamber must be installed. If the District is unable to get a Contact Chamber installed in time, the state may require we issue a boil water order. The state is letting us know what they require and the District is letting them know what we recommend.

- B.3 2018/2019 Budget Committee Report Pg. 36
(update)

The Board would like to see the utilities line go up, as the cost for power goes up. The budget will be presented to the Board in May for final draft.

- B.4 Solar Energy Update Pg.37
(discussion—direction)

The District is looking into saving money on PG&E cost. Alternative energy such as solar panels.

C. POLICY REVISION / ADOPTION

- C.1 Water Ordinance Sec 9.7 Customer Guarantee—Requirements and Deposit Pg. 38-43
(discussion-possible action) Resolution 18-003 (2nd reading)

Motion: Rio Anderson Second: Richard Thompson Vote: 4-0

Motion: Rio Anderson Second: Richard Thompson Roll Call Vote: 4-0

Motion carried.

- C.2 Personnel Policy: Organization chart--Introduction—Sec 3.1 Pg. 44-46
(discussion-possible action) (first reading)

The District needs more flexibility when it comes to purchasing what is needed for the Chlorine Contact Chamber. Resolution 18-007 allows Linda Brodersen to sign off on payment for the Chlorine Contact Chamber. As of now, we are limited to how much we can spend without calling a special meeting for Board approval.

X. ITEMS FOR NEXT BOARD MEETING

1. Rate Study
2. Personnel Policy Update
3. Agricultural Water Use Ordinance –Sec 15.9
4. Final Budget Approval 2018-2019
5. May 22nd, 2018

XI. ADJOURNMENT

Linda called the meeting to a close @ 6:23 P.M.

Safety Meeting

Date of Meeting: 5/16/18 Leader Name: Ralph Emerson

Instructions:

- a. Fill in the date of the meeting and the name of the safety meeting leader.
- b. Have all safety meeting participants sign this roster.
(Copy this form if more pages are needed.)
- c. File this roster and the associated documents as outlined in the Leader Discussion Guide.

Name (print)

Name (signature)

1. <u>Ralph Emerson</u>	<u>Ralph Emerson</u>
2. <u>BRIAN MILLER</u>	<u>Brian Miller</u>
3. <u>Dan Arreguin</u>	<u>Dan Arreguin</u>
4. <u>Mary Nieto</u>	<u>Mary Nieto</u>
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____
11. _____	_____
12. _____	_____
13. _____	_____
14. _____	_____
15. _____	_____
16. _____	_____
17. _____	_____
18. _____	_____
19. _____	_____
20. _____	_____

Attachments: 1. Leader Discussion Guide 2. Safety Meeting Booklet

Heat Stress





GARBERVILLE SANITARY DISTRICT

P.O. BOX 211 • GARBERVILLE, CA 95542 • (707) 923-9566

BOARD AGENDA MEMORANDUM

Meeting Date: May 22, 2018
To: Garberville Sanitary District Board of Directors
From: Jennie Short, Consultant Project Manager
Subject: Draft FY 2018/19 Budget

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

Attached is a draft of the proposed fiscal year 2018/19 budget for the District. Staff has made several iterations of this budget. It was then presented to the budget committee for review and comment. The budget committee's recommended changes have been incorporated, and the estimates have been updated based upon additional information received since the budget committee meeting.

There are some changes to the way that we propose to post expenses. First, all telephone related expenses regardless of their location, landline or cellular, will be posted to the general administrative line item for Telephone instead of being broken out into the 4 line items for Utilities plus Telephone. Second, all employee wages for holidays, sick leave, and vacation will be posted to the general administration Wages line items instead of being rationed out to the various wages line items.

An overall increase in payroll related expenses due to raises is estimated to be \$32,023 more than the 2017/18 budget amount. We have increased our utilities and fuel allotment by 15%. Repairs and maintenance line items total \$66,000 this year, which is \$13,500 more than last year's budget. Most other expenses remain steadily climbing with the rate of inflation or are a given amount based upon service such as Worker's Compensation, liability insurance, health insurance, and professional services.

At the meeting a detailed verbal and Power point presentation of the information contained will be made.

ATTACHMENTS

1. Combined Revenue Expense Report for Board Meeting
2. Statement of Cash Flows - Fiscal Year 2017/18
3. Statement of Cash Flows - Fiscal Year 2018/19 Projections
4. Fiscal Year 2018/19 Payroll Projection for Initial Budget
5. Fiscal Year 2017/18 Payroll Projection for Board Update

**Garberville Sanitary District
Combined Revenue Expense Report for Board Meeting**

	FY 17-18 Adopted Budget	FY 17-18 Projected Year End	Difference	FY 18-19 DRAFT Budget
Ordinary Income/Expense				
Income				
Water Charges				
4100 · Residential	290,000.00	294,000.00	4,000.00	308,000.00
4110 · Commercial	215,000.00	219,850.00	4,850.00	235,000.00
4150 · Bulk Water Sales		22,764.00	22,764.00	20,000.00
Total Water Charges	505,000.00	536,614.00	31,614.00	563,000.00
4200 · Sewer Charges	365,000.00	365,000.00	-	365,000.00
4300 · Connection Fees	64,000.00	32,000.00	(32,000.00)	80,000.00
4650 · Late Charges	5,000.00	6,570.00	1,570.00	6,500.00
4700 · Other Operating Revenue	200.00	8,150.00	7,950.00	7,000.00
Total Income	939,200.00	948,334.00	9,134.00	1,021,500.00
Expense				
Administrative and General				
5000 · Advertising	350.00	350.00	-	350.00
5005 · Bad Debts	5,500.00	3,500.00	(2,000.00)	3,500.00
5010 · Bank Charges			-	
5012 · Merchant Account Fees	1,500.00	2,300.00	800.00	2,300.00
5010 · Bank Charges - Other	1,350.00	1,400.00	50.00	1,400.00
Total 5010 · Bank Charges	2,850.00	3,700.00	850.00	3,700.00
5020 · Directors Fees	1,800.00	3,800.00	2,000.00	1,800.00
5030 · Dues and Memberships	3,200.00	4,740.27	1,540.27	4,400.00
5035 · Education and Training	3,400.00	1,000.00	(2,400.00)	2,000.00
5036 · Education and Training - B.O.D.	299.00	150.00	(149.00)	300.00
Insurance				
5040 · Liability	20,649.00	20,649.00	-	22,453.96
5050 · Workers' Comp	15,600.00	9,727.00	(5,873.00)	8,045.63
5055 · Health				
5037 · Employee Benefits				-
5055.1 · Employee Portion	(7,177.00)	(7,200.00)	(23.00)	(7,800.00)
5055 · Health - Other	35,890.00	31,800.00	(4,090.00)	42,360.00
Total 5055 · Health	28,713.00	24,600.00	(4,113.00)	34,560.00
Total Insurance	64,962.00	54,976.00	(9,986.00)	65,059.59
5060 · Licenses, Permits, and Fees	22,200.00	22,200.00	-	23,500.00
5065 · Auto	4,000.00	2,000.00	(2,000.00)	3,200.00
5070 · Miscellaneous	101.00	100.00	(1.00)	100.00
5080 · Office Expense	5,600.00	5,600.00	-	5,600.00
5085 · Outside Services	11,344.00	8,500.00	(2,844.00)	8,500.00
5090 · Payroll Taxes	28,890.00	25,538.00	(3,352.00)	26,836.00
5100 · Postage	2,596.00	2,596.00	-	2,800.00
5110 · Professional Fees	60,000.00	75,000.00	15,000.00	77,400.00
5120 · Property Taxes				12.00
5125 · Repairs and Maintenance				500.00
5130 · Rents	10,740.00	11,000.00	260.00	12,000.00
5135 · Retirement	7,422.00	7,602.00	180.00	7,650.00
5137 · Supplies	2,700.00	2,000.00	(700.00)	1,200.00
5140 · Telephone	2,800.00	6,900.00	4,100.00	7,600.00

**Garberville Sanitary District
Combined Revenue Expense Report for Board Meeting**

	FY 17-18 Adopted Budget	FY 17-18 Projected Year End	Difference	FY 18-19 DRAFT Budget
5145 · Tools	4,000.00	1,500.00	(2,500.00)	4,000.00
5150 · Travel and Meetings	1,600.00	1,600.00	-	1,500.00
5155 · Utilities	2,400.00	2,400.00	-	2,760.00
5160 · Wages				
5165 · Wages - Overtime	-	2,100.00	2,100.00	1,000.00
5160 · Wages - Other	124,144.00	127,000.00	2,856.00	160,304.00
Total 5160 · Wages	124,144.00	129,100.00	4,956.00	161,304.00
5170 · Vacation Accrual Adjustment			-	-
Total Administrative and General Sewage Collection	372,898.00	375,852.27	2,954.27	427,571.59
6010 · Fuel	2,850.00	2,200.00	(650.00)	3,220.00
6030 · Repairs and Maintenance	20,000.00	6,000.00	(14,000.00)	20,000.00
6040 · Supplies	1,600.00	2,500.00	900.00	2,000.00
6050 · Utilities	4,900.00	4,900.00	-	5,750.00
6060 · Wages				
6065 · Wages - Overtime Sewer Coll	2,000.00	1,100.00	(900.00)	2,000.00
6060 · Wages - Other	18,776.00	32,000.00	13,224.00	28,909.00
Total 6060 · Wages	20,776.00	33,100.00	12,324.00	30,909.00
Total Sewage Collection	50,126.00	48,700.00	(1,426.00)	61,879.00
Sewage Treatment				
6075 · Fuel	2,600.00	2,200.00	(400.00)	2,990.00
6080 · Monitoring	8,000.00	4,000.00	(4,000.00)	14,000.00
6085 · Outside Services	-	-	-	
6100 · Repairs and Maintenance	12,500.00	9,500.00	(3,000.00)	12,500.00
6110 · Supplies	7,600.00	7,600.00	-	7,600.00
6120 · Utilities	12,000.00	10,000.00	(2,000.00)	13,800.00
6130 · Wages				
6135 · Wages - Overtime Sewer Treas	1,500.00	1,200.00	(300.00)	2,000.00
6130 · Wages - Other	31,900.00	28,000.00	(3,900.00)	23,813.00
Total 6130 · Wages	33,400.00	29,200.00	(4,200.00)	25,813.00
Total Sewage Treatment	76,100.00	62,500.00	(13,600.00)	76,703.00
Water Trans and Distribution				
7075 · Fuel	2,500.00	2,200.00	(300.00)	2,875.00
7090 · Repairs and Maintenance	15,000.00	22,000.00	7,000.00	20,000.00
7100 · Supplies	4,000.00	2,500.00	(1,500.00)	4,000.00
7110 · Utilities	9,000.00	7,000.00	(2,000.00)	10,350.00
7120 · Wages				
7125 · Wages - Overtime Water Tran	4,500.00	5,200.00	700.00	5,000.00
7120 · Wages - Other	28,364.00	43,000.00	14,636.00	30,053.00
Total 7120 · Wages	32,864.00	48,200.00	15,336.00	35,053.00
Total Water Trans and Distribution	63,364.00	81,900.00	18,536.00	72,278.00
Water Treatment				
7020 · Fuel	3,000.00	2,000.00	(1,000.00)	2,200.00
7010 · Monitoring	5,000.00	6,700.00	1,700.00	5,000.00
7030 · Repairs and Maintenance	5,000.00	15,000.00	10,000.00	13,000.00
7040 · Supplies	12,000.00	12,000.00	-	14,000.00
7050 · Utilities	40,000.00	40,000.00	-	46,000.00

**Garberville Sanitary District
Combined Revenue Expense Report for Board Meeting**

	FY 17-18 Adopted Budget	FY 17-18 Projected Year End	Difference	FY 18-19 DRAFT Budget
7060 · Wages			-	
7065 · Wages - Overtime Water Trea	5,000.00	6,300.00	1,300.00	6,000.00
7060 · Wages - Other	46,440.00	37,850.00	(8,590.00)	39,101.00
Total 7060 · Wages	51,440.00	44,150.00	(7,290.00)	45,101.00
Total Water Treatment	116,440.00	119,850.00	3,410.00	125,301.00
Total Expense	678,928.00	688,802.27	9,874.27	763,732.59
Net Ordinary Income	260,272.00	259,531.73	(740.27)	257,767.41
Other Income/Expense				
Other Income				
Gain on Asset Disposal				-
Property Tax Revenue				
8010 · Secured	23,000.00	23,000.00	-	23,500.00
8020 · Unsecured	1,500.00	1,500.00	-	850.00
8025 · Prior Years	25.00	-	(25.00)	25.00
8030 · Supplemental - Current	150.00	200.00	50.00	250.00
8035 · Supplemental - Prior Years	50.00	50.00	-	50.00
Total Property Tax Revenue	24,725.00	24,750.00	25.00	24,675.00
8053 · Water Capital Grant Income	60,000.00	60,000.00	-	-
8060 · Interest Income	1,000.00	7,000.00	6,000.00	6,000.00
8070 · Other Non-Operating Revenue		11.00	11.00	-
9030 · Homeowners' Tax Relief	350.00	350.00	-	310.00
Total Other Income	86,075.00	92,111.00	6,036.00	30,985.00
Other Expense				
Loss on Asset Disposal				
9010 · Other Expenses				
9040 · Depreciation	525,000.00	525,000.00	-	525,000.00
9050 · Interest Expense	15,843.00	13,150.00	(2,693.00)	9,330.00
Total Other Expense	540,843.00	538,150.00	(2,693.00)	534,330.00
Net Other Income	(454,768.00)	(446,039.00)	8,729.00	(503,345.00)
Net Income	(194,496.00)	(186,507.27)	7,988.73	(245,577.59)
Add Back Depreciation	525,000.00	525,000.00	-	525,000.00
Net Income excluding Depreciation	330,504.00	338,492.73	7,988.73	279,422.41

TOTAL PAYROLL EXPENSES	343,249.00	351,217.00	7,968.00	375,271.63
TOTAL REPAIR & MAINTENANCE EXPENSES (4 Accts)	52,500.00	52,500.00	-	66,000.00

Garberville Sanitary District
Cash Flow Summary FY 17-18

04/06/18

Description	FY 2017/18		
	Adopted Budget	Projected Year End	Adopted vs. Projected
Cash Accounts			
	<i>7/1/17</i>		
	<i>Starting</i>		
1005 · Umpqua Checking- Operating	13,490		
1006 · Umpqua System Reserve - Water	56,039		
1007 · Umpqua System Reserve - Sewer	80,228		
1011 · Water Enterprise Fund	46,355		
1030 · County Treasury - Sewer Reserve	373,134		
1031 · County Treasury - Water Reserve	238,854		
1040 · Petty Cash	40		
1050 · Cash Drawer	200		
Total Cash and Cash Equivalents: Starting Balance	808,340	0	0
Net Cash Provided by Operating Gain (excludes depreciation)			
Water Revenue	540,150	563,474	23,324
Sewer Revenue	425,125	416,971	(8,154)
Payroll Expenses	(350,291)	(351,217)	(926)
Admin & Overhead Expenses	(176,575)	(192,435)	(15,860)
Water Supplies/Maintenance/Monitoring/Utilities	(95,500)	(109,400)	(13,900)
Sewer Supplies/Maintenance/Monitoring/Utilities	(72,050)	(48,900)	23,150
Savings towards Capital Improvement Projects	(5,000)	0	5,000
Savings of Connection Fees	(64,000)	(32,000)	32,000
Measure Z Hydrant Grant	60,000	60,000	0
Net Operating Gain Cash Added	261,859	306,493	44,634
Change in Assets			
<u>Change in Major Capital Improvement Assets</u>			
CIP - Bear Canyon Aerial	10,000	10,000	0
Subtotal Major Capital Assets	10,000	10,000	0
<u>Change in Fixed Assets</u>			
<u>Equipment</u>			
Utility Trailer	6,500	0	(6,500)
<u>Treatment Facilities</u>			
Electric Actuator Valves SWTP	2,700	0	(2,700)
Backwash Pump & RW Check Valves	0	5,452	5,452
SWTP Recycle Pump Replacement	1,000	0	(1,000)
SWTP Dual LMI Pump Installation	8,500	0	(8,500)
SWTP CL2 Contact Basin Replacement	0	250,994	250,994
?? Insurance Claim Reimbursement for CL2	0	(250,994)	(250,994)
SWTP - Add CL2 Valve	8,600	0	(8,600)
<u>Distribution/Collection Facilities</u>			
Telemerty Replcmnt: Wallen, Arthur, WWTP, Alderpt	10,000	0	(10,000)
Sunnybank Valves	0	4,027	4,027
Hurlbutt Tank Distribution Pumps & Pressure Tanks	0	16,197	16,197

Cash Flow Summary FY 17-18

04/06/18

Description	FY 2017/18		
	Adopted Budget	Projected Year End	Adopted vs. Projected
Measure Z Hydrants	60,000	70,000	10,000
Maple Ln Manhole/ Lateral		7,532	7,532
Headworks: Flow Meter Data Capture	15,000	15,400	400
Subtotal Change in Fixed Assets	112,300	118,608	6,308
Total Change in Assets {Cash Used}	122,300	126,108	3,808
Change in Liabilities			
Loans			
2500 SWRCB WWTP Principle Pmt (until 8/2023, 2%, \$428,907)	(21,831)	(22,713)	(882)
2700 SWRCB DWIP Principle Pmt (until 01/2046, 0%, \$1,379,471)	(45,982)	(45,982)	0
2605 RCAC: ALPT Principle Pmt (until 11/2020, 5%, \$250,000)	(46,472)	(48,850)	(2,378)
2655 Lease Payable - copier	(862)	(862)	0
2660 Utility Truck Principle Pmt (until 06/2019, 5%, \$42,425)	(15,016)	(13,239)	1,777
Total Change in Liabilities {Cash Added or (Spent)}	(130,164)	(131,646)	(1,483)
Sum of Change in Cash by Fiscal Year	9,395	48,738	39,343
Total Cash and Cash Equivalents: Ending Balance	817,736	857,078	

Garberville Sanitary District
Cash Flow Summary for FY 18-19 Budget Projections

04/06/18

	FY 2018/19
Description	Adopted Budget
	7/1/18 <i>Estimated</i>
Cash Accounts	
1005 · Umpqua Checking- Operating	
1006 · Umpqua System Reserve - Water	
1007 · Umpqua System Reserve - Sewer	
1011 · Water Enterprise Fund	
1030 · County Treasury - Sewer Reserve	
1031 · County Treasury - Water Reserve	
1040 · Petty Cash	
1050 · Cash Drawer	
Total Cash and Cash Equivalents: Starting Balance	857,078
Net Cash Provided by Operating Gain (excludes depreciation)	
Water Revenue	612,750
Sewer Revenue	439,735
Payroll Expenses	(375,272)
Admin & Overhead Expenses	(198,506)
Water Supplies/Maintenance/Monitoring/Utilities	(117,425)
Sewer Supplies/Maintenance/Monitoring/Utilities	(81,860)
Savings towards Capital Improvement Projects	0
Savings of Connection Fees	(80,000)
Net Operating Gain Cash Added	199,422
Change in Assets	
<u>Change in Major Capital Improvement Assets</u>	
CIP - Bear Canyon Aerial	10,000
Subtotal Major Capital Assets	10,000
<u>Change in Fixed Assets</u>	
Wallen Road Tank tie-in	8,000
Arthur Rd/Alderpoint Tie-in	10,000
Subtotal Change in Fixed Assets	18,000
Total Change in Assets {Cash Used}	28,000
Change in Liabilities	
Loans	
2500 SWRCB WWTP Principle Pmt (until 8/2023, 2%, \$428,907)	(23,167)
2700 SWRCB DWIP Principle Pmt (until 01/2046, 0%, \$1,379,471)	(45,982)
2605 RCAC: ALPT Principle Pmt (until 11/2020, 5%, \$250,000)	(51,349)
2655 Lease Payable - copier	(862)
2660 Utility Truck Principle Pmt (until 06/2019, 5%, \$42,425)	(14,101)
Total Change in Liabilities {Cash Added or (Spent)}	(135,461)
Sum of Change in Cash by Fiscal Year	35,961
Total Cash and Cash Equivalents: Ending Balance	908,970

Fiscal Year 2017/18 Payroll Projection for Board Update

Employee	R. Emerson	Lori	Mary	Jamie	D. Arreguin	Brian	Rick	Total
Wages	111,000	1,000	29,000	6,500	50,093	47,650	6,000	251,243
Vacation Payout	4,750				2,557			7,307
Over Time	0	0	500	0	7,700	7,700	0	15,900
On-Call					4,650	4,650		9,300
Total Gross Pay	115,750	1,000	29,500	6,500	65,000	60,000	6,000	283,750
Employer Taxes & Contributions	10,418	90	2,655	585	5,850	5,400	540	25,538
Retirement - Employer Match	3,675				2,085	1,842		7,602
Health Ins. - Employer Part	7,200		3,000		7,200	7,200		24,600
Adjustment for Vacation Value								0
Worker's Compensation	1,985	6	165	23	3,758	3,482	308	9,727
Total	139,028	1,096	35,320	7,108	83,893	77,924	6,848	351,217

Fiscal Year 2018/19 Payroll Projection for Initial Budget

Employee	R. Emerson	Mary	Jamie	D. Arreguin	Brian	Rick	Total
	10,000/mo	\$20@32	\$15 @ 8/wk	\$25	\$24	\$15 @ 8/wk	
Wages	120,000	33,280	6,240	52,000	49,920	6,240	267,680
Vacation Payout	3,000			2,000			5,000
Over Time	0	1,000	0	7,500	7,500	0	16,000
On-Call				4,750	4,750		9,500
Total Gross Pay	123,000	34,280	6,240	66,250	62,170	6,240	298,180
Employer Taxes & Contributions	11,070	3,085	562	5,963	5,595	562	26,836
Retirement - Employer Match	3,800			2,000	1,850		7,650
Health Ins. - Employer Part	8,640	8,640		8,640	8,640		34,560
Adjustment for Vacation Value							0
Worker's Compensation	1,957	178	32	2,827	2,653	398	8,046
Total	148,467	46,183	6,834	85,679	80,908	7,200	375,272

CURRENT MISSION STATEMENT

Adapted **April 28, 2016** **May 22, 2018**

Garberville Sanitary District is committed to enhancing our community through excellent customer service, providing affordable potable water and **wastewater services while** being responsible stewards of our environment, **including water and wastewater**, that will be sustainable now and in the future. Our focus is on being efficient with public funds while **preserving protecting** public health through education and quality treatment processes along with vibrant, respectful service.

CURRENT VISION STATEMENT

Adapted **April 28, 2016** **May 22, 2018**

Garberville Sanitary District will continue to meet or exceed all regulatory requirements for potable water and wastewater treatment while aligning with the community and County General Plan, **and ensuring that the infrastructure allows for growth including infrastructure improvements**. The operational strategy is to enhance the community in a positive way while protecting the environment and ensuring all **new** developments meet strict standards that do not negatively impact the District or its customers.

Fiscally responsible operational procedures is a priority that will allow the District to operate within an approved budget while ongoing education will provide efficient and progressive techniques to better operate the treatment facilities and serve our customers.

BOARD POLICY

INTRODUCTION

*Welcome to the Garberville Sanitary District. The District was organized April 12, 1932, as a Special District to provide services to our community. **The District was purchased from the Hurlbutt and Johnson Families in November of 2004** and The District is an independent special district governed by a five member Board of Directors elected by Garberville's voters.*

*The Garberville Sanitary District is committed to a standard of excellence in the services that it provides to its customers, **community and all those within our Sphere of Influence**. GSD employees participate in efforts to meet this commitment to achieve a high level of service to the community.*

Each employee is expected to uphold the GSD commitment to "professionalism" which is understood to be an integral part of each employee's position responsibilities. "Professionalism" includes, but is not limited to, sharing expertise and assistance with other staff, working as a team player, maintaining a positive attitude, pitching in at time of crises, and providing customers, community, GSD Board Members and other GSD staff with the highest quality service and respect.

This Employee Policy is intended to help you get acquainted with the Garberville Sanitary District (GSD). It explains some of our philosophies and beliefs, and describes, in general terms, some of our employment guidelines. We hope that it will serve as a useful reference document throughout your employment at GSD. This policy supersedes and replaces all previous personnel policies and guidelines. To determine if this version of the policy is current, you are requested to contact the GSD office.

GARBERVILLE SANITARY DISTRICT

PERSONNEL POLICY

1.0 EMPLOYMENT AT WILL

Garberville Sanitary District is an “at-will” employer. GSD and GSD employees have the right to terminate the employment relationship at any time, with a minimum of two weeks written advance notice of the termination date, with or without cause. There are no express or limited covenants and no statements in this manual that shall in any way conflict with this mutual right and obligation. This type of employment is intended to be employment “at will” under California law. No one other than the Board of Directors has the authority to alter this arrangement, to enter into an agreement for employment for a specific period of time, or to make any agreement contrary to this “at will” policy. Any agreement that in any way alters the “at will” status of an employee must be authorized by a specific Resolution of the Board of Directors.

2.0 ORGANIZATION

2.1 Chain of Command

The chain of command is shown in the diagram in Appendix “A.” The **District Administrator General Manager or designee** will be the **Chief Executive Officer** responsible for all day-to-day operations **function**. If the **District Administrator General Manager or designee** is not available then the Board Chair will be consulted and if the Board chair is not available, next in line is the Vice Chair, and then decision making authority extends to any Board Member that is available.

2.2 Absence of **District Administrator General Manager or designee**

When the **District Administrator General Manager or designee** is absent, or otherwise not available, his/her staff will report to the Board Chair, as per chain of command in all matters requiring a managerial decision, or as specified by their manager before his/her absence.

3.0 EMPLOYMENT PROCESS

3.1 Equal Opportunity

The Garberville Sanitary District will recruit, hire, train, promote and administer human resource activities without regard to age, sex, race, creed, color or national origin, or any other legally protected status, and shall comply with the intent and the letter of all applicable laws which prohibit discrimination and affirm equal opportunity.

GARBERVILLE SANITARY DISTRICT
ORGANIZATIONAL CHART MAY 22, 2018

