

Groveland Community Services District  
 Adopted FY 2020/21  
 Annual Budget

DISTRICT-WIDE SUMMARY	WATER			
	BUDGETED 19/20	19/20 PROJECTED FYE	ADOPTED 20/21	% Diff
<b>Beginning Cash Balance</b>	<b>2,710,494</b>	<b>2,710,494</b>	<b>3,065,672</b>	
<b>Revenue</b>				
Services Charges	\$ 2,453,992	\$ 2,466,984	\$ 2,540,994	4%
Fees	88,591	97,624	83,310	-6%
Taxes				
Other Revenue	46,228	72,076	48,500	5%
<b>TOTAL FUND REVENUE</b>	<b>2,588,811</b>	<b>2,636,684</b>	<b>2,672,804</b>	<b>3%</b>
<b>Operating Expenses</b>				
Salaries	\$ 450,907	\$ 366,049	\$ 470,747	4%
Benefits	177,318	161,546	182,444	3%
Retiree Medical	50,000	52,418	52,000	4%
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	280,691	210,563	323,720	15%
Outside Services	264,000	160,351	312,000	18%
CAL FIRE (Schedule A + Amador Contracts)				
Other (incl. OPEB, Leases, Cost of Water)	408,130	316,986	398,050	-2%
<b>TOTAL FUND EXPENSES</b>	<b>\$ 1,631,046</b>	<b>\$ 1,267,913</b>	<b>\$ 1,738,961</b>	<b>7%</b>
Administrative Cost Allocation	867,948	709,043	867,503	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,498,994</b>	<b>\$ 1,976,956</b>	<b>\$ 2,606,464</b>	<b>4%</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 89,817</b>	<b>\$ 659,728</b>	<b>\$ 66,340</b>	
<b>Capital Expenses and Revenue</b>				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)			(3,400,000)	
Capital Outlay (Expenditures on Fixed Assets)	408,308	246,430	4,033,400	888%
<b>NET CAPITAL EXPENSES</b>	<b>408,308</b>	<b>246,430</b>	<b>633,400</b>	<b>55%</b>
<b>Reserve Set-Aside</b>				
Reserve for Capital Outlay	47,771	-	-	
Employee Medical Plan Reserve			7,592	
<b>TOTAL RESERVE SET-ASIDE</b>	<b>47,771</b>	<b>-</b>	<b>7,592</b>	
<b>TOTAL EXPENSES</b>	<b>2,955,073</b>	<b>2,223,386</b>	<b>3,247,456</b>	<b>10%</b>
<b>Debt Service Expenses and Revenue</b>				
Debt Service Charge Revenue	618,476	621,112	607,042	
Debt Service Payments	(687,634)	(679,232)	(688,774)	
WWTP Improvement Loan				
<b>NET DEBT SERVICE</b>	<b>(69,158)</b>	<b>(58,120)</b>	<b>(81,732)</b>	
<b>GRAND TOTAL EXPENSES NET REVENUE</b>	<b>\$ (435,420)</b>	<b>\$ 355,178</b>	<b>\$ (656,384)</b>	
<b>ENDING CASH BALANCE</b>	<b>\$ 2,275,074</b>	<b>\$ 3,065,672</b>	<b>\$ 2,409,288</b>	

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DISTRICT-WIDE SUMMARY	SEWER			
	BUDGETED 19/20	19/20 PROJECTED FYE	ADOPTED 20/21	% Diff
<b>Beginning Cash Balance</b>	<b>866,495</b>	<b>866,495</b>	<b>1,050,977</b>	
<b>Revenue</b>				
Services Charges	\$ 1,880,607	\$ 1,907,995	\$ 2,193,192	17%
Fees	42,000	33,782	32,000	-24%
Taxes				
Other Revenue	914,059	780,196	32,620	-96%
<b>TOTAL FUND REVENUE</b>	<b>2,836,666</b>	<b>2,721,973</b>	<b>2,257,812</b>	<b>-20%</b>
<b>Operating Expenses</b>				
Salaries	\$ 390,848	\$ 322,768	\$ 408,010	4%
Benefits	152,492	138,913	156,902	3%
Retiree Medical	25,000	24,207	26,000	4%
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	151,703	114,161	181,080	19%
Outside Services	261,000	132,193	250,200	-4%
CAL FIRE (Schedule A + Amador Contracts)				
Other (incl. OPEB, Leases, Cost of Water)	219,420	174,164	241,684	10%
<b>TOTAL FUND EXPENSES</b>	<b>\$ 1,200,463</b>	<b>\$ 906,406</b>	<b>\$ 1,263,875</b>	<b>5%</b>
Administrative Cost Allocation	570,740	484,401	588,662	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,771,203</b>	<b>\$ 1,390,807</b>	<b>\$ 1,852,538</b>	<b>5%</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 1,065,463</b>	<b>\$ 1,331,166</b>	<b>\$ 405,274</b>	
<b>Capital Expenses and Revenue</b>				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)			(1,500,000)	
Capital Outlay (Expenditures on Fixed Assets)	1,662,791	712,190	1,943,750	17%
<b>NET CAPITAL EXPENSES</b>	<b>1,662,791</b>	<b>712,190</b>	<b>443,750</b>	<b>-73%</b>
<b>Reserve Set-Aside</b>				
Reserve for Capital Outlay	100,000	100,000	100,000	
Employee Medical Plan Reserve			6,529	
<b>TOTAL RESERVE SET-ASIDE</b>	<b>100,000</b>	<b>100,000</b>	<b>106,529</b>	
<b>TOTAL EXPENSES</b>	<b>3,531,716</b>	<b>2,370,244</b>	<b>2,402,817</b>	<b>-32%</b>
<b>Debt Service Expenses and Revenue</b>				
Debt Service Charge Revenue	326,188	327,743	327,864	
Debt Service Payments	(323,910)	(494,990)	(297,665)	
WWTP Improvement Loan			(105,838)	
<b>NET DEBT SERVICE</b>	<b>2,278</b>	<b>(167,247)</b>	<b>(75,639)</b>	
<b>GRAND TOTAL EXPENSES NET REVENUE</b>	<b>\$ (692,772)</b>	<b>\$ 184,482</b>	<b>\$ (220,644)</b>	
<b>ENDING CASH BALANCE</b>	<b>\$ 173,723</b>	<b>\$ 1,050,977</b>	<b>\$ 830,333</b>	

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DISTRICT-WIDE SUMMARY	FIRE			
	BUDGETED 19/20	19/20 PROJECTED FYE	ADOPTED 20/21	% Diff
<b>Beginning Cash Balance</b>	<b>1,290,904</b>	<b>1,290,904</b>	<b>1,045,705</b>	
<b>Revenue</b>				
Services Charges	\$ -		\$ -	
Fees				
Taxes	1,086,768	1,121,488	1,108,503	2%
Other Revenue	212,800	68,033	196,800	-8%
<b>TOTAL FUND REVENUE</b>	<b>1,299,568</b>	<b>1,189,521</b>	<b>1,305,303</b>	<b>0%</b>
<b>Operating Expenses</b>				
Salaries	\$ 17,159	\$ 4,591	\$ 44,813	161%
Benefits	7,093	4,714	18,244	157%
Retiree Medical	14,000	14,165	14,350	3%
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	59,820	33,302	63,820	7%
Outside Services				
CAL FIRE (Schedule A + Amador Contracts)	1,350,230	1,170,337	1,319,537	-2%
Other (incl. OPEB, Leases, Cost of Water)	279,678	109,636	255,058	-9%
<b>TOTAL FUND EXPENSES</b>	<b>\$ 1,727,980</b>	<b>\$ 1,336,745</b>	<b>\$ 1,715,822</b>	<b>-1%</b>
Administrative Cost Allocation	19,908	25,086	77,456	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,747,888</b>	<b>\$ 1,361,831</b>	<b>\$ 1,793,278</b>	<b>3%</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ (448,320)</b>	<b>\$ (172,310)</b>	<b>\$ (487,975)</b>	
<b>Capital Expenses and Revenue</b>				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)				
Capital Outlay (Expenditures on Fixed Assets)	78,037	72,889	21,125	
<b>NET CAPITAL EXPENSES</b>	<b>78,037</b>	<b>72,889</b>	<b>21,125</b>	
<b>Reserve Set-Aside</b>				
Reserve for Capital Outlay	-	-	-	
Employee Medical Plan Reserve	-	-	(5,349)	
<b>TOTAL RESERVE SET-ASIDE</b>	<b>-</b>	<b>-</b>	<b>(5,349)</b>	
<b>TOTAL EXPENSES</b>	<b>1,825,925</b>	<b>1,434,720</b>	<b>1,809,053</b>	<b>-1%</b>
<b>Debt Service Expenses and Revenue</b>				
Debt Service Charge Revenue				
Debt Service Payments				
WWTP Improvement Loan				
<b>NET DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>GRAND TOTAL EXPENSES NET REVENUE</b>	<b>\$ (526,357)</b>	<b>\$ (245,199)</b>	<b>\$ (503,750)</b>	
<b>ENDING CASH BALANCE</b>	<b>\$ 764,547</b>	<b>\$ 1,045,705</b>	<b>\$ 541,955</b>	

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DISTRICT-WIDE SUMMARY	PARKS			
	BUDGETED 19/20	19/20 PROJECTED FYE	ADOPTED 20/21	% Diff
<b>Beginning Cash Balance</b>	<b>316,109</b>	<b>316,109</b>	<b>313,246</b>	
<b>Revenue</b>				
Services Charges	\$ -		\$ -	
Fees	1,500	3,500	2,000	33%
Taxes	94,500	97,521	96,390	2%
Other Revenue	242,400	57,163	46,000	
<b>TOTAL FUND REVENUE</b>	<b>338,400</b>	<b>158,184</b>	<b>144,390</b>	<b>-57%</b>
<b>Operating Expenses</b>				
Salaries	\$ 42,901	\$ 21,876	\$ 17,925	-58%
Benefits	17,731	13,727	7,298	-59%
Retiree Medical				
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	7,700	7,185	7,800	1%
Outside Services				
CAL FIRE (Schedule A + Amador Contracts)				
Other (incl. OPEB, Leases, Cost of Water)	59,500	47,468	59,111	-1%
<b>TOTAL FUND EXPENSES</b>	<b>\$ 127,832</b>	<b>\$ 90,256</b>	<b>\$ 92,134</b>	<b>-28%</b>
Administrative Cost Allocation	69,529	55,925	15,491	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 197,361</b>	<b>\$ 146,181</b>	<b>\$ 107,625</b>	<b>-45%</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 141,039</b>	<b>\$ 12,003</b>	<b>\$ 36,765</b>	
<b>Capital Expenses and Revenue</b>				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)				
Capital Outlay (Expenditures on Fixed Assets)	263,245	14,866	13,895	-95%
<b>NET CAPITAL EXPENSES</b>	<b>263,245</b>	<b>14,866</b>	<b>13,895</b>	<b>-95%</b>
<b>Reserve Set-Aside</b>				
Reserve for Capital Outlay	-	-	-	
Employee Medical Plan Reserve	-	-	6,412	
<b>TOTAL RESERVE SET-ASIDE</b>	<b>-</b>	<b>-</b>	<b>6,412</b>	
<b>TOTAL EXPENSES</b>	<b>460,606</b>	<b>161,047</b>	<b>127,932</b>	<b>-72%</b>
<b>Debt Service Expenses and Revenue</b>				
Debt Service Charge Revenue				
Debt Service Payments				
WWTP Improvement Loan				
<b>NET DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>GRAND TOTAL EXPENSES NET REVENUE</b>	<b>\$ (122,206)</b>	<b>\$ (2,863)</b>	<b>\$ 16,458</b>	
<b>ENDING CASH BALANCE</b>	<b>\$ 193,903</b>	<b>\$ 313,246</b>	<b>\$ 329,704</b>	

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DISTRICT-WIDE SUMMARY	ADMIN				
	BUDGETED 19/20	19/20 PROJECTED FYE	ADOPTED 20/21	% Diff	TOTAL 19/20 PROJECTED FYE
<b>Beginning Cash Balance</b>					
<b>Revenue</b>					
Services Charges					\$ 4,734,186
Fees					117,310
Taxes					1,204,893
Other Revenue					323,920
<b>TOTAL FUND REVENUE</b>					\$ 6,380,309
<b>Operating Expenses</b>					
Salaries	\$ 499,127	\$ 451,795	\$ 529,782	6%	\$ 1,471,277
Benefits	207,146	178,804	171,729	-17%	536,617
Retiree Medical					92,350
Admin Operating Expense	362,350	358,936	412,869	14%	412,869
Equip, Auto, Maint, & Repairs					576,420
Outside Services	123,700	118,865	191,400	55%	753,600
CAL FIRE (Schedule A + Amador Contracts)					1,319,537
Other (incl. OPEB, Leases, Cost of Water)	335,802	166,055	192,562	-43%	1,146,465
<b>TOTAL FUND EXPENSES</b>	<b>\$ 1,528,125</b>	<b>\$ 1,274,455</b>	<b>\$ 1,498,342</b>	<b>-2%</b>	<b>\$ 6,309,134</b>
Administrative Cost Allocation	1,528,125	1,274,455	1,549,112		52
<b>TOTAL OPERATING EXPENSES</b>					
<b>TOTAL OPERATING BALANCE</b>					<b>71,175</b>
<b>Capital Expenses and Revenue</b>					
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)					
Capital Outlay (Expenditures on Fixed Assets)					
<b>NET CAPITAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,112,170</b>
<b>Reserve Set-Aside</b>					
Reserve for Capital Outlay					100,000
Employee Medical Plan Reserve			50,770		65,955
<b>TOTAL RESERVE SET-ASIDE</b>			<b>50,770</b>		<b>165,955</b>
<b>TOTAL EXPENSES</b>					<b>7,587,259</b>
<b>Debt Service Expenses and Revenue</b>					
Debt Service Charge Revenue					934,906
Debt Service Payments					(986,439)
WWTP Improvement Loan					
<b>NET DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(157,371)</b>
<b>GRAND TOTAL EXPENSES NET REVENUE</b>			<b>\$ 1,549,112</b>		<b>\$ (1,364,321)</b>
<b>ENDING CASH BALANCE</b>					

Groveland Community Services District  
 Adopted FY 20/21 Annual Budget  
 ADMIN-REVENUE

BUDGET ITEM	BUDGET			CHANGE		ALLOCATION OF DISCRETIONARY REVENUE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Other Revenue</b>						
Property Taxes	\$ 1,181,268	\$ 1,219,009	\$ 1,204,893	\$ 23,625	2%	Allocated to Fire and Park at 92%/8%
<b>TOTAL OTHER REVENUE</b>	<b>\$ 1,181,268</b>	<b>\$ 1,219,009</b>	<b>\$ 1,204,893</b>	<b>\$ 23,625</b>	<b>2%</b>	

Groveland Community Services District

Adopted FY 2020/21 Annual Budget

ADMIN-EXPENSES

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Admin/Board Salaries</b>						
Regular Time	414,980	386,753	440,151	25,171	6%	COLA plus Salary Step increases
Board Wages	12,000	10,074	12,000	-	0%	
Leave	7,528	7,915	7,949	421	6%	
On Call	2,880	1,902	-	(2,880)	-100%	No on call scheduled due to change in lock off policy
Overtime	3,062	546	3,306	244	8%	
Vacation Leave	19,803	8,735	21,202	1,399	7%	
Sick Leave	20,276	13,725	21,676	1,400	7%	
Holiday Pay	18,598	22,145	23,497	4,899	26%	Two added holidays (New Year's Eve and Personal Holiday)
<b>TOTAL ADMIN/BOARD SALARIES</b>	<b>499,127</b>	<b>451,795</b>	<b>529,782</b>	<b>30,655</b>		
<b>Admin/Board Benefits</b>						
CalPERS Retirement	35,816	36,641	48,488	12,672	35%	Higher payroll and increased employer cost rate
FICA	27,061	27,614	28,746	1,685	6%	
Board FICA	744	535	744	0	0%	
Medicare	6,328	6,457	6,723	395	6%	
Board Medicare	174	123	174	-	0%	
SUI	2,407	2,181	2,310	(97)	-4%	
Workers Comp	1,408	1,407	2,091	683	49%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Board Workers Comp	47	48	62	15	32%	
Health/Vision/Dental Insurance	133,161	103,798	82,391	(50,770)	-38%	Medical plan change with added employer coinsurance
<b>TOTAL ADMIN/BOARD BENEFITS</b>	<b>207,146</b>	<b>178,804</b>	<b>171,729</b>	<b>(35,417)</b>		
<b>OPEB/Pension Unfunded Liability</b>						
Transfer to OPEB Trust	161,000	-		(161,000)		Fully funded due to prior year contributions
Pension Unfunded Liability	165,500	159,804	185,511	20,011	12%	CalPERS determines unfunded
<b>TOTAL OPEB/PENSION UNFUNDED LIABILITY</b>	<b>326,500</b>	<b>159,804</b>	<b>185,511</b>	<b>(140,989)</b>		
<b>Admin Operating Expense</b>						
Bank Fees	5,300	5,368	5,762	462	9%	
Credit Card Merchant Fees	36,500	41,516	41,357	4,857	13%	More customers using credit cards
Office Supplies	7,800	5,328	7,800	-	0%	
Membership/Subscriptions (IRWMP/CSDA)	18,000	18,000	18,000	-	0%	CalCad, Cartegraph
LAFCO Fees	4,400	-	4,500	100	2%	
Computers/ Maint/Prog/IT Serv/Springbrook	75,000	118,000	97,000	22,000	29%	Springbrook upgrade
Office Expense	65,000	35,300	50,000	(15,000)	-23%	Closer to actuals
Training, Conferences, Travel	12,000	11,900	12,000	-	0%	

**Groveland Community Services District**  
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**ADMIN-EXPENSES**

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
District Telephone Services	20,200	19,102	20,000	(200)	-1%	
Bad Debt	3,000	-	2,000	(1,000)	-33%	
Toilet Rebates			4,000			
Employee Medical Testing	300	-	300	-	0%	
Cost of Bond Issuance (actuals)	6,250	3,955	4,750	(1,500)	-24%	Sewer Bond replaced
District General Liability Insurance	108,200	100,267	145,000	36,800	34%	39% Increase in premiums per SDRMA quote
Misc. Expense	400	200	400	-	0%	
<b>TOTAL ADMIN OPERATING EXPENSE</b>	<b>362,350</b>	<b>358,936</b>	<b>412,869</b>	<b>46,519</b>		
<b>Outside Services</b>						
Janitorial Service/Supplies	4,500	4,500	4,500	-	0%	
Consultant Fees	1,000	-	1,000	-	0%	
CPA Services/Annual Audit	51,200	51,175	52,500	1,300	3%	
Legal Counsel Services	31,000	30,590	31,000	-	0%	
Actuarial Review (GASB-OPEB)	3,000	2,500	2,000	(1,000)	-33%	Forward Report is less
Classification & Comp Study	3,000	-		(3,000)	-100%	Complete
Public Relations/Communications	30,000	30,100	31,400	1,400	5%	
HR Consulting	-	-	20,000	20,000		Salary Advancement/Incentive Pay Study
Impact Mitigation Fee Study	-	-	49,000	49,000		
<b>TOTAL OUTSIDE SERVICES</b>	<b>123,700</b>	<b>118,865</b>	<b>191,400</b>	<b>67,700</b>		
<b>Leases</b>						
Copystar 5550 GE Capital	5,700	4,388	5,700	-	0%	
FP Mail Machine	1,351	-	1,351	-	0%	
Avaya Phone System	2,251	1,863	-	(2,251)	-100%	Replaced with new phone system
<b>TOTAL LEASES</b>	<b>9,302</b>	<b>6,251</b>	<b>7,051</b>	<b>(2,251)</b>		
<b>Employee Medical Plan Reserve Set-Aside</b>						
Annual Employee Medical Plan Transfer to Reserve			50,770	50,770		Projected underbudget amount from FY 2019/20
<b>TOTAL EMPLOYEE MEDICAL PLAN RESERVE SET-ASIDE</b>	<b>-</b>	<b>-</b>	<b>50,770</b>	<b>50,770</b>		
<b>TOTAL ADMIN EXPENSE</b>	<b>1,528,125</b>	<b>1,274,455</b>	<b>1,549,112</b>	<b>20,987</b>	<b>1%</b>	<b>Overall % Change</b>



Groveland Community Services District  
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 WATER-REVENUE

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
Fixed Charges	1,540,588	1,594,285	1,642,114	101,526	7%	Projected year end actuals with 3% increase
Variable Charges	913,404	872,699	898,880	(14,524)	-2%	Projected year end actuals with 3% increase
<b>TOTAL SERVICE CHARGES</b>	<b>2,453,992</b>	<b>2,466,984</b>	<b>2,540,994</b>	<b>87,002</b>		
<b>Fees</b>						
Participation Fees	25,000	36,000	30,000	5,000	20%	
Disconnection Fees	8,000	6,600	2,000	(6,000)	-75%	Change in lock off policy
Unlock Meter Fee	309	1,200	1,000	691	224%	Closer to actuals
Meters		3,726				
Backflow Testing	5,232	5,120	5,120	(112)	-2%	
Account Transfer Fee	9,322	8,400	8,400	(922)	-10%	
Returned Check Fee	618	975	975	357	58%	
Misc. Admin Fees	2,000	8,750	8,750	6,750	338%	New fees/ Misc. Fee Schedule
Late Pay Penalty	36,050	24,788	25,000	(11,050)	-31%	Less three months (COVID-19)
Interest Earned	2,060	2,065	2,065	5	0%	
<b>TOTAL FEES</b>	<b>88,591</b>	<b>97,624</b>	<b>83,310</b>	<b>(5,281)</b>		
<b>Other Non-Operating Revenue</b>						
Downtown Groveland/BOF Planning	32,228	32,165			-100%	
CDAA Grant (75%)				-		
Big Creek-2G Clearwell, Butler Way Bypass			3,400,000			Grant @100%
Non operating Income	-	411		-		
Capital Allocation For Master Plan				-		
Expense Refunds	-			-		
Interest Earned-LAIF	10,000	35,000	40,000	30,000	300%	Based on actuals less anticipated rate reduction due to COVID-19
Interest Earned-Rabobank	2,000	2,000	2,000	-	0%	
Interest Earned BNY Mellon	2,000	2,500	6,500	4,500	225%	Based on actuals
<b>TOTAL NON-OPERATING REVENUE</b>	<b>46,228</b>	<b>72,076</b>	<b>3,448,500</b>	<b>34,500</b>		
<b>WATER REVENUE LESS GRANTS</b>	<b>2,556,583</b>	<b>2,604,519</b>	<b>2,672,804</b>		<b>5%</b>	
<b>TOTAL WATER REVENUE</b>	<b>2,588,811</b>	<b>2,636,684</b>	<b>6,072,804</b>	<b>116,221</b>	<b>135%</b>	

Groveland Community Services District

Adopted FY 2020/21 Annual Budget

WATER-EXPENSES

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Approved	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Salaries</b>						
Regular Time	356,808	293,023	370,692	13,884	4%	
Overtime	19,423	12,584	20,248	825	4%	
On Call	21,900	24,547	22,620	720	3%	
Admin Leave	909	1,020	981	72	8%	
Vacation Leave	19,061	9,537	18,865	(196)	-1%	
Sick Leave	17,111	11,148	17,918	807	5%	
Holiday Pay	15,695	14,190	19,424	3,729	24%	Two added holidays (New Year's Eve and Personal Holiday)
<b>TOTAL SALARIES</b>	<b>450,907</b>	<b>366,049</b>	<b>470,747</b>	<b>19,840</b>		
<b>Benefits</b>						
CalPERS Retirement	31,114	28,509	36,438	5,324	17%	Higher payroll and increased employer cost rate
FICA	24,453	24,322	25,590	1,137	5%	
Medicare	5,719	5,670	5,985	266	5%	
SUI	2,503	2,524	2,503	(1)	0%	
Workers Comp	11,722	11,722	17,715	5,993	51%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Health/Vision/Dental Insurance	101,807	88,799	94,215	(7,592)	-7%	Medical plan change with added employer coinsurance
<b>TOTAL BENEFITS</b>	<b>177,318</b>	<b>161,546</b>	<b>182,444</b>	<b>5,126</b>		
<b>Retiree Medical</b>						
Retiree Medical	50,000	52,418	52,000	2,000	4%	Existing retirees; should be removed with fully funded OPEB via Trust
<b>TOTAL RETIREE MEDICAL</b>	<b>50,000</b>	<b>52,418</b>	<b>52,000</b>	<b>2,000</b>		
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>						
Fuel	42,905	34,191	49,340	6,435	15%	Fuel volume and price increase (PSPS)
Water Meters	15,000	8,702	15,000	-		
Uniform/Clothing	12,500	12,562	14,000	1,500	12%	
Tools/Equipment	7,000	6,984	8,000	1,000	14%	
Repair & Maintenance-General	40,000	28,737	67,880	27,880	70%	MCC Cabinet Preventative Maint. Services
Repair & Maintenance-Vehicles	25,000	13,225	25,000	-		
Repair & Maint. -Trans/Distribution	46,000	35,035	50,000	4,000	9%	
Repair & Maintenance- Treatment	66,286	46,916	50,000	(16,286)	-25%	Reallocated funds to Equipment-Based on actuals
Repair & Maintenance- Equipment	7,000	7,771	23,000	16,000	229%	Reallocated funds from Treatment based on actuals

Groveland Community Services District

Adopted FY 2020/21 Annual Budget

WATER-EXPENSES

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Approved	19/20 Projected FYE	20/21 Adopted	\$	%	
Water Tank Cleaning	8,000	4,000	8,000	-	0%	
Safety Supplies	11,000	12,440	13,500	2,500	23%	Increase in PPE purchases
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>280,691</b>	<b>210,563</b>	<b>323,720</b>	<b>43,029</b>		
<b>Outside Services</b>						
Janitorial Services & Supplies	8,000	7,480	10,000	2,000	25%	Increase in supplies
Engineering	20,000	28,783	30,000	10,000	50%	
Aqua Labs-Lab Tests	44,000	39,640	44,000	-	0%	
Conservation Crew	2,000	1,843	5,000	3,000	150%	Increase in areas cleared
Computers/ Maint/Prog/IT Serv.	70,000	34,000	70,000	-	0%	IT support-Instrumentation repair-Programing-State reporting
Master Plan Development	100,000	33,466	50,000	(50,000)	-50%	
System Map Update/Digitize	20,000	15,139	10,000	(10,000)	-50%	
GPS Field Verification for Map Updates			10,200			Equipment-software and outside services
Safety Program Assessment and Update			57,800			Safety Program update
Water Rate Study			25,000			Every 5 years
<b>TOTAL OUTSIDE SERVICES</b>	<b>264,000</b>	<b>160,351</b>	<b>312,000</b>	<b>(45,000)</b>		
<b>Cost of Water</b>						
SFPUC	190,000	152,803	190,000	-	0%	
Tunnel Shutdown Related Costs	25,000	21,869	25,000	-	0%	
<b>TOTAL COST OF WATER</b>	<b>215,000</b>	<b>174,672</b>	<b>215,000</b>	<b>-</b>		
<b>Other</b>						
Utilities	115,000	100,000	100,000	(15,000)	-13%	Closer to actuals
Membership & Subscriptions	80	-	15,000	14,920	18650%	Annual subscription cost (CalCAD and Cartegraph)
Training, Conferences & Travel	9,200	1,250	9,200	-	0%	
Employee Certification	4,000	1,326	4,000	-	0%	
Employee Medical Testing	4,850	1,559	4,850	-	0%	
Chemicals	45,000	25,513	35,000	(10,000)	-22%	Less chemicals required-better plant efficiency
Permits & Licenses	10,000	7,666	10,000	-	0%	
<b>TOTAL OTHER</b>	<b>188,130</b>	<b>137,314</b>	<b>178,050</b>	<b>(10,080)</b>		
<b>Lease Expense</b>						
Alternative Water Supply (AWS )	5,000	5,000	5,000	-	0%	
<b>TOTAL LEASE EXPENSE</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL WATER EXPENSES</b>	<b>1,631,046</b>	<b>1,267,913</b>	<b>1,738,961</b>	<b>14,915</b>		
Admin Allocation Transfer Out	867,948	709,043	867,503	(445)	0%	

Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 WATER-EXPENSES

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Approved	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>TOTAL WATER WITH ADMIN</b>	<b>2,498,994</b>	<b>1,976,956</b>	<b>2,606,464</b>	<b>14,470</b>		
<b>Capital Outlay</b>						
See Capital Outlay Sheet	408,308	246,430	4,033,400	3,625,092		
<b>TOTAL CAPITAL OUTLAY</b>	<b>408,308</b>	<b>246,430</b>	<b>4,033,400</b>	<b>3,625,092</b>		
<b>Reserve Set-Aside</b>						
Annual Fund Reserve Set-Aside	47,771		-	(47,771)		Capital expenses exceeded 2016 rate study reserve by \$21,921
Employee Medical Plan Transfer to Reserve			7,592			Projected underbudget amount from FY 2019/20
<b>TOTAL RESERVE SET-ASIDE</b>	<b>47,771</b>	<b>-</b>	<b>7,592</b>	<b>(47,771)</b>		
<b>GRAND TOTAL WITH CAPITAL</b>	<b>2,955,073</b>	<b>2,223,386</b>	<b>6,647,456</b>	<b>3,639,562</b>	<b>125%</b>	

Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 SEWER-REVENUE

BUDGET ITEM				CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Service Charges</b>						
Fixed Charges	1,424,862	1,456,434	1,673,902	249,040	17%	Projected year end actuals with 15% increase
Variable Charges	455,745	451,561	519,290	63,545	14%	Projected year end actuals with 15% increase
<b>TOTAL SERVICE CHARGES</b>	<b>1,880,607</b>	<b>1,907,995</b>	<b>2,193,192</b>	<b>312,585</b>		
<b>Fees</b>						
Sewer Connections	30,000	21,000	20,000	(10,000)	-33%	Closer to actuals
Late Pay Penalty	12,000	12,782	12,000	-	0%	Less three months (COVID-19)
<b>TOTAL FEES</b>	<b>42,000</b>	<b>33,782</b>	<b>32,000</b>	<b>(10,000)</b>		
<b>Other Non-Operating Revenue</b>						
Septage	-		-	-		
Interest Earned (S/C UB)	800	968	1,000	200	25%	
Interest Earned LAIF	2,000	16,500	10,000	8,000	400%	Based on actuals less anticipated rate reduction due to COVID-19
Interest Earned Rabobank/BNY	4,500	1,650	1,620	(2,880)	-64%	No more Bond Reserve Acct.
Groveland/BOF Sewer Planning	128,000	16,247	-	(128,000)	-100%	
IRWMP LS#16 Grant	298,000	268,000	20,000	(278,000)	-93%	
CDAAGrant (Mar 22 Flood) 25%	106,500	96,055	-	(106,500)	-100%	
FEMA 2017 Flood Grant	374,259	381,744	-	(374,259)	-100%	
<b>TOTAL NON-OPERATING REVENUE</b>	<b>914,059</b>	<b>780,196</b>	<b>32,620</b>	<b>(881,439)</b>		
<b>TOTAL SEWER REVENUE LESS GRANTS</b>	<b>1,929,907</b>	<b>1,959,927</b>	<b>2,237,812</b>		<b>16%</b>	
<b>TOTAL SEWER REVENUE</b>	<b>2,836,666</b>	<b>2,721,973</b>	<b>2,257,812</b>	<b>(578,854)</b>	<b>-20%</b>	

**Groveland Community Services District  
Adopted FY 2020/21 Annual Budget  
SEWER EXPENSES**

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Salaries</b>						
Regular Time	306,855	248,478	318,795	11,940	4%	
Overtime	16,704	14,067	17,413	709	4%	
On Call	21,900	22,808	22,620	720	3%	
Leave	782	691	844	62		
Vacation Leave	16,393	8,695	16,224	(169)	-1%	
Sick Leave	14,716	14,900	15,410	694	5%	
Holiday Pay	13,498	13,129	16,704	3,206	24%	Two added holidays (New Year's Eve and Personal Holiday)
<b>TOTAL SALARIES</b>	<b>390,848</b>	<b>322,768</b>	<b>408,010</b>	<b>17,162</b>		
<b>Benefits</b>						
CalPERS Retirement	26,758	25,343	31,336	4,578	17%	Higher payroll and increased employer cost rate
FICA	21,030	21,044	22,007	977	5%	"
Medicare	4,918	4,929	5,147	229	5%	"
SUI	2,152	1,852	2,152	0	0%	
Workers Comp	10,080	10,080	15,235	5,155	51%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Health/Vision/Dental Insurance	87,554	75,665	81,025	(6,529)	-7%	Medical plan change with added employer coinsurance
<b>TOTAL BENEFITS</b>	<b>152,492</b>	<b>138,913</b>	<b>156,902</b>	<b>4,410</b>		
<b>Retiree Medical</b>						
Retiree Medical	25,000	24,207	26,000	1,000	4%	Existing retirees; should be removed with fully funded OPEB via Trust
<b>TOTAL RETIREE MEDICAL</b>	<b>25,000</b>	<b>24,207</b>	<b>26,000</b>	<b>1,000</b>		
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>						
Fuel	21,075	15,701	24,240	3,165	15%	Fuel volume and price increase (PSPS)
Uniform/Clothing	6,000	5,816	6,720	720	12%	
Tools/Equipment	6,000	3,463	7,000	1,000	17%	
Repair & Maintenance-General	40,000	18,190	53,120	13,120	33%	MCC Cabinet Preventative Maint. Services
Repair & Maintenance-Vehicles	12,000	11,957	14,000	2,000		
Repair & Maint. -Trans/Collections	20,000	14,156	20,000	-	0%	
Repair & Maintenance- Treatment	30,000	21,591	30,000	-	0%	
Repair & Maintenance- Equipment	11,628	17,337	20,000	8,372	72%	Expected Generator Maint cost increase (PSPS)
Safety Supplies	5,000	5,950	6,000	1,000	20%	Increase in PPE purchases
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>151,703</b>	<b>114,161</b>	<b>181,080</b>	<b>29,377</b>		
<b>Outside Services</b>						
Janitorial Service & Supplies	4,000	3,950	6,000	2,000	50%	Increase in supplies
Engineering	20,000	14,240	20,000	-	0%	

**Groveland Community Services District  
Adopted FY 2020/21 Annual Budget  
SEWER EXPENSES**

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
Aqua Labs-Lab Tests	22,000	17,710	22,000	-	0%	
Computers/ Maint/Prog/IT Serv.	30,000	12,676	30,000	-	0%	
Annual Collections System Camera Insp.	60,000	16,694	67,000	7,000	12%	Increase due to Hub Station cleanings
Biosolids Disposal	8,000	7,689	8,000	-	0%	
Groundwater Monitoring	5,000	3,090	5,000	-	0%	
Conservation Crew	2,000	1,843	5,000	3,000	150%	Increased areas cleared
Master Plan Development	100,000	50,000	50,000	(50,000)	-50%	Funded by Capital Allocation
System Map Update/Digitize	10,000	4,301	10,000	-	0%	Less expense expected
Safety Program Assessment and Update			27,200	27,200		Safety Program Update
<b>TOTAL OUTSIDE SERVICES</b>	<b>261,000</b>	<b>132,193</b>	<b>250,200</b>	<b>(10,800)</b>		
<b>Other</b>						
Utilities	126,000	100,000	126,000	-	0%	
Memberships & Subscriptions	1,920	764	9,184	7,264		Annual subscription cost (CalCAD and Cartegraph)
Training, Conferences & Travel	7,000	1,546	7,000	-	0%	
Employee Certification	5,000	4,421	5,000	-	0%	
Employee Medical Testing	2,500	735	2,500	-	0%	
Chemicals/Odor Control	35,000	32,698	40,000	5,000	14%	Odor-grease Control new product increase
Dam Monitoring Survey	2,000	-	2,000	-	0%	
Permits & Licenses	40,000	34,000	40,000	-	0%	
I & I Study			10,000	10,000		Collection system Inflow & Infiltration monitoring
<b>TOTAL OTHER</b>	<b>219,420</b>	<b>174,164</b>	<b>241,684</b>	<b>22,264</b>		
<b>TOTAL SEWER EXPENSES</b>	<b>1,200,463</b>	<b>906,406</b>	<b>1,263,875</b>	<b>63,412</b>		
Admin Allocation Transfer Out	570,740	484,401	588,662	17,922	3%	
<b>TOTAL SEWER WITH ADMIN</b>	<b>1,771,203</b>	<b>1,390,807</b>	<b>1,852,538</b>	<b>81,335</b>		

Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 SEWER EXPENSES

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Capital Outlay</b>						
See Capital Outlay Sheet	1,662,791	712,190	1,943,750	280,959		
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,662,791</b>	<b>712,190</b>	<b>1,943,750</b>	<b>280,959</b>		
<b>Reserve Set-Aside</b>						
Annual Fund Reserve Set-Aside	100,000	100,000	100,000	-		Per Sewer Rate Study
Employee Medical Plan Transfer to Reserve			6,529			Projected underbudget amount from FY 2019/20
<b>TOTAL RESERVE SET-ASIDE</b>	<b>100,000</b>	<b>100,000</b>	<b>106,529</b>	<b>-</b>		
<b>GRAND TOTAL WITH CAPITAL</b>	<b>3,533,994</b>	<b>2,202,997</b>	<b>3,902,817</b>	<b>362,294</b>	<b>10%</b>	



Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 FIRE-REVENUE

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Taxes</b>						
General Property Tax	1,086,768	1,121,488	1,108,503	21,735	2%	
<b>TOTAL TAXES</b>	<b>1,086,768</b>	<b>1,121,488</b>	<b>1,108,503</b>	<b>21,735</b>		
<b>Variable Revenue</b>						
Strike Team-Equipment Use	20,500	31,383	20,500	-	0%	
CERT						
<b>TOTAL VARIABLE REVENUE</b>	<b>20,500</b>	<b>31,383</b>	<b>20,500</b>	<b>-</b>		
<b>Other Non-Operating Revenue</b>						
Sonora Area Grant Foundation	20,000	20,000		(20,000)	-100%	
Jones Hill Fire Break Grant	166,300	1,650	166,300	-	0%	
Interest earned-Mechanics Bank	1,000	-		(1,000)	-100%	
Interest Earned -LAIF	\$ 5,000.00	\$ 15,000	10,000	5,000	100%	Based on actuals less anticipated rate reduction due to COVID-19
<b>TOTAL NON-OPERATING REVENUE</b>	<b>192,300</b>	<b>36,650</b>	<b>176,300</b>	<b>(16,000)</b>		
<b>TOTAL FIRE REVENUE LESS GRANTS</b>	<b>1,113,268</b>	<b>1,167,871</b>	<b>1,139,003</b>			
<b>TOTAL FIRE REVENUE</b>	<b>1,299,568</b>	<b>1,189,521</b>	<b>1,305,303</b>	<b>5,735</b>	<b>0%</b>	

Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 FIRE-EXPENSES

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>CAL FIRE Contract</b>						
Schedule "A" Plan	1,077,718	981,180	1,056,071	(21,647)	-2%	Estimate provided by CAL FIRE
Amador Plan	272,512	189,157	263,466	(9,046)	-3%	Estimate provided by CAL FIRE
<b>TOTAL CAL FIRE CONTRACTS</b>	<b>1,350,230</b>	<b>1,170,337</b>	<b>1,319,537</b>	<b>(30,693)</b>		
<b>Salaries</b>						
Regular Time	14,272	3,951	37,069	22,797	160%	DSI and Resident positions included
Overtime	777	37	2,025	1,248	161%	
Vacation Leave	762	266	1,886	1,124	148%	
Admin Leave	36	20	98	62		
Sick Leave	684	151	1,792	1,108	162%	
Holiday Pay	628	166	1,942	1,314	209%	Two added holidays (New Year's Eve and Personal Holiday)
<b>TOTAL SALARIES</b>	<b>17,159</b>	<b>4,591</b>	<b>44,813</b>	<b>27,654</b>		
<b>Benefits</b>						
CalPERS Retirement	1,245	417	3,644	2,399	193%	
FICA	978	284	2,559	1,581	162%	
Medicare	229	67	598	369	161%	
SUI	100	10	250	150	150%	
Workers Comp	469	469	1,771	1,302	278%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Health/Vision/Dental Insurance	4,072	3,467	9,421	5,349	131%	Medical plan change with added employer coinsurance
<b>TOTAL BENEFITS</b>	<b>7,093</b>	<b>4,714</b>	<b>18,244</b>	<b>11,151</b>		
<b>Retiree Medical</b>						
Retiree Medical	14,000	14,165	14,350	350	3%	Existing retirees; should be removed with fully funded OPEB via Trust
<b>TOTAL RETIREE MEDICAL</b>	<b>14,000</b>	<b>14,165</b>	<b>14,350</b>	<b>350</b>		
<b>Unfunded Pension Liability</b>						
Unfunded Pension Liability	42,350	40,896	62,730	20,380	48%	Provided by CalPERS
<b>TOTAL UNFUNDED PENSION LIABILITY</b>	<b>42,350</b>	<b>40,896</b>	<b>62,730</b>	<b>20,380</b>		
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>						
Radio Communications	1,000	380	5,000	4,000	400%	District 10% cost share if FEMA AFG grant awarded
Fuel	14,820	12,140	14,820	-	0%	
Protective Clothing/Wildland	8,000	661	8,000	-	0%	
Medical Supplies/EMS Equip.	1,500	255	1,500	-	0%	
Small Tools & Safety Equipment	1,500	335	1,500	-	0%	
Repair & Maint.-Station General	7,000	6,786	7,000	-	0%	
Repair & Maint.-Apparatus	16,500	10,324	16,500	-	0%	
Repair & Maint.- Equipment	2,000	1,821	2,000	-	0%	
SCBA Equipment	7,500	600	7,500	-	0%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>59,820</b>	<b>33,302</b>	<b>63,820</b>	<b>4,000</b>		

Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 FIRE-EXPENSES

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Other</b>						
Utilities	18,628	22,000	18,628	-	0%	
Office & Cleaning Supplies	5,900	2,500	4,900	(1,000)	-17%	
Training	1,000	-	2,000	1,000		
Fire Prevention Supplies/Events	500	500	500	-		
Master Plan & Development Impact Study	45,000	41,435		(45,000)		
Jones Hill Fire Break (Grant)	166,300	2,305	166,300	-		
CERT						
<b>TOTAL OTHER EXPENSE</b>	<b>237,328</b>	<b>68,740</b>	<b>192,328</b>	<b>(45,000)</b>		
<b>TOTAL FIRE EXPENSES</b>	<b>1,727,980</b>	<b>1,336,745</b>	<b>1,715,822</b>	<b>(32,538)</b>		
Admin Allocation Transfer Out	19,908	25,086	77,456	57,548	289%	
<b>TOTAL FIRE WITH ADMIN</b>	<b>1,747,888</b>	<b>1,361,831</b>	<b>1,793,278</b>	<b>25,010</b>		
<b>Capital Outlay</b>						
See Capital Outlay Sheet	78,037	72,889	21,125	(56,912)		
<b>TOTAL CAPITAL OUTLAY</b>	<b>78,037</b>	<b>72,889</b>	<b>21,125</b>	<b>(56,912)</b>		
<b>Reserve Set-Aside</b>						
Annual Fund Reserve Set-Aside	-			-		
Employee Medical Plan Transfer to Reserve			(5,349)			Projected underbudget amount from FY 2019/20
<b>TOTAL RESERVE SET-ASIDE</b>	<b>-</b>	<b>-</b>	<b>(5,349)</b>	<b>-</b>		
<b>GRAND TOTAL WITH CAPITAL</b>	<b>1,825,925</b>	<b>1,434,720</b>	<b>1,809,053</b>	<b>25,075</b>	<b>-1%</b>	

Groveland Community Services District  
 Adopted FY 20/21 Annual Budget  
 PARKS-REVENUE

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Taxes</b>						
General Property Tax	94,500	97,521	96,390	1,890	2%	
<b>TOTAL TAXES</b>	<b>94,500</b>	<b>97,521</b>	<b>96,390</b>	<b>1,890</b>		
<b>Variable Revenue</b>						
Use Fees	500	1,260	500	-	0%	
Dog Park Permit Fees	1,000	2,240	1,500	500	50%	
<b>TOTAL VARIABLE REVENUE</b>	<b>1,500</b>	<b>3,500</b>	<b>2,000</b>	<b>500</b>		
<b>Other Revenue</b>						
Cell Tower Leases	40,800	52,663	42,000	1,200	3%	Verizon & AT&T
Park Infrastructure Upgrade Grant	200,000		-		-100%	
Interest Earned-LAIF	1,500	4,500	4,000	2,500	167%	Based on actuals less anticipated rate reduction due to COVID-19
Interest Earned-Rabobank	100	-	-	(100)	-100%	
<b>TOTAL OTHER REVENUE</b>	<b>242,400</b>	<b>57,163</b>	<b>46,000</b>	<b>3,600</b>		
<b>TOTAL PARK REVENUE LESS GRANTS</b>	<b>138,400</b>	<b>158,184</b>	<b>144,390</b>	<b>5,990</b>	<b>4%</b>	
<b>TOTAL PARKS REVENUE</b>	<b>338,400</b>	<b>158,184</b>	<b>144,390</b>	<b>(194,010)</b>	<b>-57%</b>	

Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 PARKS-EXPENSES

BUDGET ITEM	BUDGET			CHANGE		REASON FOR CHANGE
	19/20 Adopted	19/20 Projected FYE	20/21 Adopted	\$	%	
<b>Salaries</b>						
Regular Time	35,681	18,870	14,828	(20,853)	-58%	Salary increases
Overtime	1,942	410	810	(1,132)	-58%	
Vacation Leave	1,906	1,192	755	(1,151)	-60%	
Admin Leave	91	91	39	(52)		
Sick Leave	1,711	605	717	(994)	-58%	
Holiday Pay	1,570	708	777	(793)	-51%	Two added holidays (New Year's Eve and Personal Holiday)
<b>TOTAL SALARIES</b>	<b>42,901</b>	<b>21,876</b>	<b>17,925</b>	<b>(24,976)</b>		
<b>Benefits</b>						
CalPERS Retirement	3,111	1,942	1,458	(1,653)	-53%	
FICA	2,445	1,392	1,024	(1,421)	-58%	
Medicare	572	328	239	(333)	-58%	
SUI	250	53	100	(150)	-60%	
Workers Comp	1,172	1,172	709	(463)	-40%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Health/Vision/Dental Insurance	10,181	8,840	3,769	(6,412)	-63%	Medical plan change with added employer coinsurance
<b>TOTAL BENEFITS</b>	<b>17,731</b>	<b>13,727</b>	<b>7,298</b>	<b>(10,433)</b>		
<b>Operating Expense</b>						
Dog Park	400	662	500	100	25%	
Repair & Maintenance	7,300	6,523	7,300	-	0%	
<b>TOTAL OPERATING EXPENSE</b>	<b>7,700</b>	<b>7,185</b>	<b>7,800</b>	<b>100</b>		
<b>Other</b>						
Utilities	42,000	35,000	35,000	(7,000)	-17%	Closer to actuals
Janitorial Services	12,500	9,403	12,500	-	0%	
Safety Equipment	1,000	115	1,000	-	0%	
Toilet Rebates	4,000	2,950		(4,000)	-100%	
ParkMaster Plan			10,611	10,611		
<b>TOTAL OTHER EXPENSE</b>	<b>59,500</b>	<b>47,468</b>	<b>59,111</b>	<b>(389)</b>		
<b>TOTAL PARK EXPENSES</b>	<b>127,832</b>	<b>90,256</b>	<b>92,134</b>	<b>(35,698)</b>		
Admin Allocation Transfer Out	69,529	55,925	15,491	(54,038)	-78%	
<b>TOTAL PARKS WITH ADMIN</b>	<b>197,361</b>	<b>146,181</b>	<b>107,625</b>	<b>(89,736)</b>		
<b>Capital Outlay</b>						
See Capital Outlay Sheet	263,245	14,866	13,895	(249,350)		
<b>TOTAL CAPITAL OUTLAY</b>	<b>263,245</b>	<b>14,866</b>	<b>13,895</b>	<b>(249,350)</b>		
<b>Reserve Set-Aside</b>						
Annual Fund Reserve Set-Aside	-	-	-	-		
Employee Medical Plan Transfer to Reserve			6,412			Projected underbudget amount from FY 2019/20
<b>TOTAL RESERVE SET-ASIDE</b>	<b>-</b>	<b>-</b>	<b>6,412</b>	<b>-</b>		
<b>TOTAL WITH CAPITAL</b>	<b>460,606</b>	<b>161,047</b>	<b>127,932</b>	<b>(374,784)</b>	<b>-72%</b>	

Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 Capital Outlay

ADMIN CAPITAL OUTLAY				
CIP Project	2019/20 Approved	2019/20 Projected	2020/21 Adopted	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)	100,000		175,000	Moved to 2020-21; waiting for engineering 5 year plan
Mechanic Tools	10,000	10,013		Moved to operating cost in general fund expenses
Fuel Tank Painting/Electronic Logging	20,000		90,000	Expanded Project, Maint.-improved use accountability; Fund share
Operations Roof R & M, siding, windows, paint	52,000	42,750		
Maint. Window Repl, Gutter in back	4,500	4,880		
Admin Building railing, Paint, Siding	50,000	22,500		
Computers/lpads	15,000	13,771		
District Camera System			26,500	Security camera system; fund share
Server OS Upgrade			31,000	Server upgrade; fund share
Admin Building Remodel			TBD	COVID-19; improved functionality
<b>TOTAL CAPITAL OUTLAY</b>	<b>251,500</b>	<b>93,914</b>	<b>322,500</b>	

**Groveland Community Services District  
Adopted FY 2020/21 Annual Budget  
Capital Outlay**

WATER CAPITAL OUTLAY				
CIP Project	2019/20 Approved	2019/20 Projected	2020/21 Adopted	COMMENTS
Downtown Groveland/BOF Rehab Planning	32,228	8,680		
AWS Tank 2 Booster System	5,000			Needs further engineering moved to general expense
General Water Distribution Improv.	30,000		30,000	Ongoing
Water Pump Replacements	13,293		20,000	Ongoing
Big Creek Roof Repairs	20,360	20,115		Completed
Admin Parking Lot Upgrade (5 Yr Plan)	56,000		98,000	Moved to 2020-21; waiting for engineering 5 year plan
Mechanic Tools	5,600	5,609		Moved to operating cost in general fund expenses
Fuel Tank Painting/Electronic Logging	11,200		50,400	Expanded Project,Maint.-improved use accountability; Fund share
Operations Roof R & M, siding, windows, paint	29,120	26,505		
Maint. Window Repl, Gutter in back	2,520	3,026		
Admin Building railing, Paint, Siding	28,000	13,950		Project started
Computers/lpads	8,400	7,712		Purchased
GPS Unit	10,200	15,363		Updated equipment and software for better accuracy
Water Wagon	4,080	4,507		Bought new instead of used
Crane Body Truck	98,600	98,600		New mechanics truck with crane 2019-20
Washer/Dryer	17,000	11,893		Installed
Treatment Plant General Improvements/Replacements	20,000		20,000	Ongoing
Big Creek UV Analyzer	7,361	7,361		Purchased
6" Booster Pump Control Valve	9,346	9,346		Purchased and installed
Butler Way Booster PS		5,940		Engineering design work, construction included in Clearwell project
Finish CL2 Pump		5,053		Pump failure
BC/2G Clearwell, Butler		2,770		
Water Treatment Plant AC upgrades		-	11,000	New AC to prevent VFD overheating
Tank #2 Generator/Asphalt Improvement		-	95,000	Consolidate to one standby generator and asphalt repairs
Truck #6 Replacement		-	35,000	New meter truck
Truck #8 Replacement		-	23,800	Replace Ford Ranger Truck #8 Fund Share
District Camera System		-	14,840	Security camera system; fund share
Tank Mixers for T2, 4 and 5			113,000	Help with Nitrification problem
Server OS Upgrade		-	17,360	Server upgrade; fund share
Tank 4 Generator			105,000	Replacing one of oldest units that has had multiple mechanical failures.
Big Creek-2G Clearwell, Butler Way Bypass			3,400,000	State grant funded renovation and pump station upgrade
<b>TOTAL WATER CAPITAL OUTLAY</b>	<b>408,308</b>	<b>246,430</b>	<b>4,033,400</b>	
<b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>			<b>633,400</b>	

**Groveland Community Services District  
Adopted FY 2020/21 Annual Budget  
Capital Outlay**

SEWER CAPITAL OUTLAY				
CIP Project	2019/20 Approved	2019/20 Projected	2020/21 Adopted	COMMENTS
LS#16 Sewer Line Improvement	44,350	44,350		To be completed
Downtown Groveland/BOF Rehab Planning	128,000	9,115		Study complete
OES Flume Diversion	489,151	482,500		Project complete
Replace STP Reservoir 1 Valves	40,600			2018-19 Project
Wastewater Pump Replacements	24,000		24,000	Ongoing
Sewer Imp-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	530,000	32,287	1,470,000	Sewer Treatment Plant Improvement Project
Admin Parking Lot Upgrade (5 Yr Plan)	38,000	4,501	66,500	Moved to 2020-21 waiting for engineering 5 year plan
Mechanic Tools	3,800			Moved to operating cost
Fuel Tank Painting/Electronic Logging	7,600		34,200	Expanded Project,Maint.-improved use accountability; Fund share
Operations Roof R & M , siding, windows, paint	19,760	13,680		Completed
Maint. Window/Repl. Gutter in back	1,710	1,562		Completed
Admin Building railing/paint/siding repair	19,000	7,200		To be completed
Computers/lpads	5,700	5,233		Purchased and installed
GPS Unit	4,800	7,307		Updated equipment and software for better accuracy
Water Wagon	1,920	2,121		Bought new instead of used
Crane Body Truck	46,400	46,400		New mechanics truck with crane 2019-20
Washer/Dryer	8,000	6,138		Purchased and installed
Concrete grading by Screw Press	85,000		120,000	Moved to 2020/21 to be bid with Headworks Improvements
Sludge Pump	65,000			Expanded Project, moved to headworks project
LS #10 Control Center Upgrades	10,000	7,589		Completed
Culvert Headwall @ Flume	10,000	2,500		Became part of FEMA Flume Grant, 25% District cost share
Road Maintenance	80,000	8,801	100,000	District roads-Dam-Reservoirs-Spray Fields-Maint. Yard
Bendix Power Pole-LS#11		7,589		
CL2 Motor Meter Pump		5,419		
Flow Meter Install		8,698		
RAS Pump Rebuild (OMAR)		9,200		
New Bobcat			45,000	New Bobcat for sludge handling
Truck # 8 Replacement		-	11,200	Replace Ford Ranger Truck #8 Fund Share
District Camera System			10,070	Security camera system; fund share
Server OS Upgrade			11,780	Server upgrade; fund share
Skate Park Manhole repair/replacemnt			25,000	replaces failed manhole in park
Smart (manhold) Cover System			26,000	Monitors and transmits flow in critical manholes
<b>TOTAL SEWER CAPITAL OUTLAY</b>	<b>1,662,791</b>	<b>712,190</b>	<b>1,943,750</b>	



Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 Capital Outlay

FIRE CAPITAL OUTLAY				
CIP Project	2019/20 Approved	2019/20 Projected	2020/21 Adopted	COMMENTS
SCBA Fill Station	30,647			Completed
Admin Parking Lot Upgrade (5 Yr Plan)	1,000		8,750	Moved to 2020-21 waiting for engineering 5 year plan
Mechanics Tools	100			
Fuel Tank Painting/Electronic Logging	200		4,500	Expanded Project,Maint.-improved use accountability; Fund share
Operations Roof R & M, siding, windows, paint	520	427		
Maint. Window/Repl. Gutter in back	45	49		
Admin Building railing/paint/siding repair	500	225		
Computers/Ipads	150	138		
Apparatus Bay Lighting Upgrade	4,875	5,050		Added extra light
Fire Building Gutter & Paint/Siding repair	40,000	59,000		Change order to replace all siding on west side of building
Fire Engine Model 15		8,000		
Kitchen Remodel			-	Removed from draft budget due to budget constraints
Station restroom upgrades			5,000	Replacement toilets and plumbing upgrades
District Camera System			1,325	Security camera system; fund share
Server OS Upgrade			1,550	Server upgrade; fund share
<b>TOTAL FIRE CAPITAL OUTLAY</b>	<b>78,037</b>	<b>72,889</b>	<b>21,125</b>	

**Groveland Community Services District  
 Adopted FY 2020/21 Annual Budget  
 Capital Outlay**

<b>PARK CAPITAL OUTLAY</b>				
<b>Projects</b>	<b>2019/20 Approved</b>	<b>2019/20 Projected</b>	<b>2020/21 Adopted</b>	<b>COMMENTS</b>
Admin Parking Lot Upgrade (5 Yr Plan)	5,000		1,750	Moved to 2020-21 waiting for engineering 5 year plan
Mechanics Tools	500			
Fuel Tank Painting/Electronic Logging	1,000		900	Expanded Project,Maint.-improved use accountability; Fund share
Operations Roof R & M, siding, windows, paint	2,600	2,138		Completed
Maint. Window/Repl. Gutter in back	225	244		Completed
Admin Building railing/paint/siding repair	2,500	1,125		Completed
Computers/lpads	750	689		Completed
Park Infrastructure Upgrade Project	240,000			State grant funds on hold
Park Ampitheater	10,670	10,670		Completed
Park Door Upgrades			10,670	Vandal Proof doors for ampitheater
District Camera System			265	Security camera system; fund share
Server OS Upgrade			310	Server upgrade; fund share
<b>TOTAL PARK CAPITAL OUTLAY</b>	<b>263,245</b>	<b>14,866</b>	<b>13,895</b>	

Groveland Community Services District  
 Adopted FY 2020/2021 Annual Budget  
 District Debt Service

<b>WATER</b>		
	<b>2013 DEBT SERVICE Paid off in 2027</b>	<b>2014 DEBT SERVICE, Paid off in 2027</b>
	<b>19/20</b>	<b>20/21</b>
Debt Service Revenue	\$ 264,338	\$ 342,704
Debt Service Expense	\$ (310,376)	\$ (378,398)
<b>Revenue Over (Under) Expense</b>	<b>\$ (46,038)</b>	<b>\$ (35,694)</b>

<b>SEWER (PML ONLY)</b>		
		<b>2014 DEBT SERVICE, Paid off in 2027</b>
		<b>20/21</b>
Debt Service Revenue		\$ 327,864
Debt Service Expense		\$ (297,665)
<b>Revenue Over (Under) Expense</b>		<b>\$ 30,199</b>

<b>WWTP IMPROVEMENT LOAN</b>		
Principal and Interest		\$ (105,838)
<b>Total Loan Expense</b>		<b>\$ (105,838)</b>