

Groveland Community Services District
 Adopted FY 2021/22
 Annual Budget

| DISTRICT-WIDE SUMMARY | WATER | | | |
|---|---------------------|-----------------------|---------------------|--------------|
| | BUDGETED 20/21 | 20/21 PROJECTED FYE | ADOPTED 21/22 | |
| Beginning Cash Balance | 4,148,851 | 4,148,851 | 2,770,660 | |
| Revenue | | | | |
| Services Charges | \$ 2,540,994 | \$ 2,621,777 | \$ 2,621,777 | 0% |
| Fees | 83,310 | 21,956 | 71,956 | 228% |
| Taxes | | - | - | |
| Other Revenue | 48,500 | 26,858 | 11,500 | -57% |
| TOTAL FUND REVENUE | \$ 2,672,804 | \$ 2,670,591 | \$ 2,705,233 | 1% |
| Operating Expenses | | | | |
| Salaries | \$ 482,523 | \$ 446,136 | \$ 643,063 | 44% |
| Benefits | 188,446 | 193,357 | 226,994 | 17% |
| Retiree Medical | 52,000 | 52,000 | 50,000 | -4% |
| Admin Operating Expense | | | | |
| Equip, Auto, Maint, & Repairs | 324,288 | 244,707 | 332,208 | 36% |
| Outside Services | 312,000 | 158,481 | 216,624 | 37% |
| CAL FIRE (Schedule A) | | | | |
| Other (incl. OPEB, Leases, Cost of Water) | 398,050 | 376,553 | 420,550 | 12% |
| TOTAL FUND EXPENSES | \$ 1,757,307 | \$ 1,471,234 | \$ 1,889,439 | 28% |
| Administrative Cost Allocation | 881,882 | 777,898 | 868,741 | 12% |
| TOTAL OPERATING EXPENSES | \$ 2,639,189 | \$ 2,249,132 | \$ 2,758,180 | 23% |
| TOTAL OPERATING BALANCE | \$ 33,615 | \$ 421,459 | \$ (52,947) | -113% |
| Capital Expenses and Revenue | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | (3,400,000) | (1,824,680) | (2,138,200) | |
| Capital Outlay (Expenditures on Fixed Assets) | 4,149,714 | 3,556,980 | 1,609,331 | |
| NET CAPITAL EXPENSES | \$ 749,714 | \$ 1,732,300 | \$ (528,869) | -131% |
| Reserve Set-Aside | | | | |
| Reserve for Capital Outlay | \$ - | \$ - | \$ - | |
| Employee Medical Plan Reserve | 7,592 | - | - | |
| TOTAL RESERVE SET-ASIDE | \$ 7,592 | \$ - | \$ - | |
| TOTAL EXPENSES (LESS GRANTS) | \$ 3,396,495 | \$ 3,981,432 | \$ 2,229,311 | -44% |
| Debt Service Expenses and Revenue | | | | |
| Debt Service Charge Revenue | \$ 607,042 | \$ 621,325 | \$ 607,417 | |
| Debt Service Payments | (688,774) | (688,675) | (515,295) | |
| WWTP Improvement Loan | | | | |
| NET DEBT SERVICE | \$ (81,732) | \$ (67,350) | \$ 92,122 | -237% |
| GRAND TOTAL EXPENSES NET REVENUE | \$ (805,423) | \$ (1,378,191) | \$ 568,044 | |
| ENDING CASH BALANCE | \$ 3,343,428 | \$ 2,770,660 | \$ 3,338,704 | |

Groveland Community Services District
 Adopted FY 2021/22
 Annual Budget

| DISTRICT-WIDE SUMMARY | SEWER | | | |
|--|-----------------------|------------------------|-----------------------|-------------|
| | BUDGETED 20/21 | 20/21 PROJECTED FYE | ADOPTED 21/22 | % Diff |
| Beginning Cash Balance | 3,546,913 | 3,546,913 | 4,051,280 | |
| Revenue | | | | |
| Services Charges | \$ 2,193,192 | \$ 2,202,813 | \$ 2,268,897 | 3% |
| Fees | 33,000 | 21,000 | 45,000 | 114% |
| Taxes | - | - | - | |
| Other Revenue | 31,620 | 394,692 | 8,300 | -98% |
| TOTAL FUND REVENUE | \$ 2,257,812 | \$ 2,618,505 | \$ 2,322,197 | -11% |
| Operating Expenses | | | | |
| Salaries | \$ 418,137 | \$ 358,664 | \$ 559,074 | 56% |
| Benefits | 162,062 | 159,469 | 195,215 | 22% |
| Retiree Medical | 26,000 | 25,000 | 25,000 | 0% |
| Admin Operating Expense | | | | |
| Equip, Auto, Maint, & Repairs | 213,112 | 148,584 | 210,652 | 42% |
| Outside Services | 250,200 | 132,704 | 187,176 | 41% |
| CAL FIRE (Schedule A) | | | | |
| Other (incl. OPEB, Leases, Cost of Water) | 241,684 | 168,718 | 203,500 | 21% |
| TOTAL FUND EXPENSES | \$ 1,311,195 | \$ 993,139 | \$ 1,380,616 | 39% |
| Administrative Cost Allocation | 580,017 | 516,470 | 580,799 | 12% |
| TOTAL OPERATING EXPENSES | \$ 1,891,212 | \$ 1,509,609 | \$ 1,961,415 | 30% |
| TOTAL OPERATING BALANCE | \$ 366,600 | \$ 1,108,896 | \$ 360,782 | -67% |
| Capital Expenses and Revenue | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | (20,000) | (169,759) | (4,239,417) | |
| Capital Outlay (Expenditures on Fixed Assets) | 2,003,019 | 599,161 | 7,000,562 | |
| NET CAPITAL EXPENSES | \$ 1,983,019 | \$ 429,402 | \$ 2,761,145 | 543% |
| Reserve Set-Aside | | | | |
| Reserve for Capital Outlay | \$ 100,000 | \$ 100,000 | \$ 100,000 | |
| Employee Medical Plan Reserve | 6,529 | | - | |
| TOTAL RESERVE SET-ASIDE | \$ 106,529 | \$ 100,000 | \$ 100,000 | |
| TOTAL EXPENSES (LESS GRANTS) | \$ 3,980,760 | \$ 2,039,011 | \$ 4,822,560 | 137% |
| Debt Service Expenses and Revenue | | | | |
| Debt Service Charge Revenue | \$ 327,864 | \$ 328,186 | \$ 328,354 | |
| Debt Service Payments | (297,665) | (297,476) | (295,240) | |
| WWTP Improvement Loan | (105,838) | (105,837) | (105,838) | |
| NET DEBT SERVICE | \$ (75,639) | \$ (75,127) | \$ (72,724) | -3% |
| GRAND TOTAL EXPENSES NET REVENUE | \$ (1,798,587) | \$ 504,367 | \$ (2,573,087) | |
| ENDING CASH BALANCE | \$ 1,748,327 | \$ 4,051,280 | \$ 1,478,193 | |

Groveland Community Services District
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| DISTRICT-WIDE SUMMARY | FIRE | | | |
|--|---------------------|---------------------------|---------------------|--------------|
| | BUDGETED 20/21 | 20/21 PROJECTED FYE | ADOPTED 21/22 | % Diff |
| Beginning Cash Balance | 990,347 | 990,347 | 999,751 | |
| Revenue | | | | |
| Services Charges | | | | |
| Fees | | | | |
| Taxes | \$ 1,108,503 | \$ 1,108,503 | \$ 1,130,673 | 2% |
| Other Revenue | 255,855 | 252,155 | 5,350 | -98% |
| TOTAL FUND REVENUE | \$ 1,364,358 | \$ 1,360,658 | \$ 1,136,023 | -17% |
| Operating Expenses | | | | |
| Salaries | \$ 45,990 | \$ 31,521 | \$ 62,018 | 97% |
| Benefits | 18,843 | 23,335 | 22,699 | -3% |
| Retiree Medical | 14,350 | 10,257 | 2,000 | -81% |
| Admin Operating Expense | | | | |
| Equip, Auto, Maint, & Repairs | 65,820 | 57,784 | 78,911 | 37% |
| Outside Services | | | | |
| CAL FIRE (Schedule A) | 1,056,071 | 817,624 | 943,467 | 15% |
| Other (incl. OPEB, Leases, Cost of Water) | 365,558 | 237,563 | 105,400 | -56% |
| TOTAL FUND EXPENSES | \$ 1,566,632 | \$ 1,178,084 | \$ 1,214,496 | 3% |
| Administrative Cost Allocation | 96,854 | 91,932 | 82,263 | -11% |
| TOTAL OPERATING EXPENSES | \$ 1,663,486 | \$ 1,270,016 | \$ 1,296,759 | 2% |
| TOTAL OPERATING BALANCE | \$ (299,128) | \$ 90,642 | \$ (160,736) | -277% |
| Capital Expenses and Revenue | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | | | | |
| Capital Outlay (Expenditures on Fixed Assets) | \$ 81,358 | \$ 81,238 | \$ 141,750 | |
| NET CAPITAL EXPENSES | \$ 81,358 | \$ 81,238 | \$ 141,750 | 74% |
| Reserve Set-Aside | | | | |
| Reserve for Capital Outlay | \$ - | \$ - | \$ - | |
| Employee Medical Plan Reserve | 5,349 | - | - | |
| TOTAL RESERVE SET-ASIDE | \$ 5,349 | \$ - | \$ - | |
| TOTAL EXPENSES (LESS GRANTS) | \$ 1,750,193 | \$ 1,351,254 | \$ 1,438,509 | 6% |
| Debt Service Expenses and Revenue | | | | |
| Debt Service Charge Revenue | | | | |
| Debt Service Payments | | | | |
| WWTP Improvement Loan | | | | |
| NET DEBT SERVICE | | | | |
| GRAND TOTAL EXPENSES NET REVENUE | \$ (385,835) | \$ 9,404 | \$ (302,486) | |
| ENDING CASH BALANCE | \$ 604,512 | \$ 999,751 | \$ 697,265 | |

Groveland Community Services District
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| DISTRICT-WIDE SUMMARY | PARKS | | | |
|--|-------------------|------------------------|---------------------|--------------|
| | BUDGETED 20/21 | 20/21 PROJECTED FYE | ADOPTED 21/22 | % Diff |
| Beginning Cash Balance | 326,777 | 326,777 | 378,770 | |
| Revenue | | | | |
| Services Charges | | | | |
| Fees | \$ 2,000 | \$ 2,345 | \$ 2,500 | 7% |
| Taxes | 96,390 | 96,390 | 98,318 | 2% |
| Other Revenue | 46,000 | 55,250 | 54,800 | -1% |
| TOTAL FUND REVENUE | \$ 144,390 | \$ 153,985 | \$ 155,618 | 1% |
| Operating Expenses | | | | |
| Salaries | \$ 18,397 | \$ 6,489 | \$ 24,807 | 282% |
| Benefits | 7,539 | 5,686 | 9,080 | 60% |
| Retiree Medical | | | | |
| Admin Operating Expense | | | | |
| Equip, Auto, Maint, & Repairs | 7,800 | 6,035 | 8,050 | 33% |
| Outside Services | | | | |
| CAL FIRE (Schedule A) | | | | |
| Other (incl. OPEB, Leases, Cost of Water) | 77,055 | 67,955 | 85,700 | 26% |
| TOTAL FUND EXPENSES | \$ 110,791 | \$ 86,165 | \$ 127,637 | 48% |
| Administrative Cost Allocation | 14,310 | 13,534 | 14,716 | 9% |
| TOTAL OPERATING EXPENSES | \$ 125,101 | \$ 99,699 | \$ 142,353 | 43% |
| TOTAL OPERATING BALANCE | \$ 19,289 | \$ 54,286 | \$ 13,265 | -76% |
| Capital Expenses and Revenue | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | | | (177,952) | |
| Capital Outlay (Expenditures on Fixed Assets) | \$ 3,272 | \$ 2,293 | \$ 321,452 | |
| NET CAPITAL EXPENSES | \$ 3,272 | \$ 2,293 | \$ 143,500 | 6158% |
| Reserve Set-Aside | | | | |
| Reserve for Capital Outlay | \$ - | \$ - | \$ - | |
| Employee Medical Plan Reserve | 6,412 | - | - | |
| TOTAL RESERVE SET-ASIDE | \$ 6,412 | \$ - | \$ - | |
| TOTAL EXPENSES (LESS GRANTS) | \$ 134,785 | \$ 101,992 | \$ 285,853 | 180% |
| Debt Service Expenses and Revenue | | | | |
| Debt Service Charge Revenue | | | | |
| Debt Service Payments | | | | |
| WWTP Improvement Loan | | | | |
| NET DEBT SERVICE | | | | |
| GRAND TOTAL EXPENSES NET REVENUE | \$ 9,605 | \$ 51,993 | \$ (130,235) | |
| ENDING CASH BALANCE | \$ 336,383 | \$ 378,770 | \$ 248,535 | |

Groveland Community Services District
 Adopted FY 2021/22
 Annual Budget

| DISTRICT-WIDE SUMMARY | ADMIN | | | | TOTAL 20/21 PROJECTED FYE |
|--|---------------------|---------------------------|---------------------|------------|------------------------------|
| | BUDGETED 20/21 | 20/21 PROJECTED FYE | ADOPTED 21/22 | % Diff | |
| Beginning Cash Balance | | | | | |
| Revenue | | | | | |
| Services Charges | | | | | \$ 4,824,590 |
| Fees | | | | | 45,301 |
| Taxes | | | | | 1,204,893 |
| Other Revenue | | | | | 728,955 |
| TOTAL FUND REVENUE | | | | | \$ 6,803,739 |
| Operating Expenses | | | | | |
| Salaries | \$ 545,483 | \$ 445,509 | \$ 583,498 | 31% | \$ 842,810 |
| Benefits | 179,732 | 172,530 | 193,302 | 12% | 381,847 |
| Retiree Medical | | | | | 87,257 |
| Admin Operating Expense | 430,419 | 405,224 | 366,400 | -10% | - |
| Equip, Auto, Maint, & Repairs | | | | | 457,110 |
| Outside Services | 221,425 | 187,851 | 190,747 | 2% | 291,185 |
| CAL FIRE (Schedule A) | | | | | 817,624 |
| Other (incl. OPEB, Leases, Cost of Water) | 196,002 | 188,720 | 212,572 | 13% | 850,789 |
| TOTAL FUND EXPENSES | \$ 1,573,061 | \$ 1,399,834 | \$ 1,546,519 | 10% | \$ 3,728,622 |
| Administrative Cost Allocation | 1,573,063 | 1,399,834 | 1,546,519 | 10% | 1,399,834 |
| TOTAL OPERATING EXPENSES | | | | | |
| TOTAL OPERATING BALANCE | | | | | 3,075,117 |
| Capital Expenses and Revenue | | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | | | | | |
| Capital Outlay (Expenditures on Fixed Assets) | | | | | |
| NET CAPITAL EXPENSES | | | | | \$ 2,245,233 |
| Reserve Set-Aside | | | | | |
| Reserve for Capital Outlay | | | | | 100,000 |
| Employee Medical Plan Reserve | | | | | - |
| TOTAL RESERVE SET-ASIDE | | | | | \$ 100,000 |
| TOTAL EXPENSES (LESS GRANTS) | | | | | \$ 7,473,689 |
| Debt Service Expenses and Revenue | | | | | |
| Debt Service Charge Revenue | | | | | 949,511 |
| Debt Service Payments | | | | | (986,151) |
| WWTP Improvement Loan | | | | | (105,837) |
| NET DEBT SERVICE | | | | | \$ (142,477) |
| GRAND TOTAL EXPENSES NET REVENUE | | | | | \$ 587,407 |
| ENDING CASH BALANCE | | | | | \$ 8,200,462 |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 WATER-REVENUE

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---|------------------|------------------|--------------------|---------------------|------------------|-----------------|-----------|-------------------|
| | | | | | | \$ | % | |
| Fixed Charges | 1,594,714 | 1,642,114 | 1,233,521 | 1,644,735 | 1,644,735 | - | 0% | |
| Variable Charges | 941,254 | 898,880 | 823,676 | 977,042 | 977,042 | 78,162 | 0% | |
| TOTAL SERVICE CHARGES | 2,535,968 | 2,540,994 | 2,057,197 | 2,621,777 | 2,621,777 | 78,162 | | |
| Fees | | | | | | | | |
| Participation Fees | 32,311 | 30,000 | 3,106 | 3,106 | 3,106 | (26,894) | 0% | |
| Disconnection Fees | 6,600 | 2,000 | - | - | - | (2,000) | | |
| Unlock Meter Fee | 1,240 | 1,000 | 40 | 40 | 40 | (960) | 0% | |
| Meters | 3,901 | | 850 | 850 | 850 | 850 | 0% | |
| Backflow Testing | 5,120 | 5,120 | 1,960 | 1,960 | 1,960 | (3,160) | 0% | |
| Account Transfer Fee | 10,165 | 8,400 | 12,150 | 14,500 | 14,500 | 6,100 | 0% | |
| Returned Check Fee | 910 | 975 | 420 | 500 | 500 | (475) | 0% | |
| Misc. Admin Fees | 11,139 | 8,750 | 752 | 1,000 | 1,000 | (7,750) | 0% | |
| Late Pay Penalty | 25,208 | 25,000 | - | - | - | (25,000) | | |
| Interest Earned (UB) | 2,065 | 2,065 | - | - | - | (2,065) | | |
| CERBT Revenue | | | | | 50,000 | | | |
| TOTAL FEES | 98,659 | 83,310 | 19,278 | 21,956 | 71,956 | (61,354) | | |
| Other Non-Operating Revenue | | | | | | | | |
| Downtown Groveland/BOF Planning | 8,680 | | 8,680 | 8,680 | | (8,680) | -100% | |
| Big Creek-2G Clearwell, Butler Way Bypass | | 3,400,000 | 330,000 | 1,816,000 | 2,138,200 | 322,200 | 18% | |
| Non operating Income | 18,411 | | 152 | 152 | - | (152) | -100% | |
| Expense Refunds | 8,662 | | 6,430 | 6,500 | - | (6,500) | -100% | |
| Interest Earned-LAIF | 38,809 | 40,000 | 13,335 | 14,000 | 11,500 | (2,500) | -18% | |
| Interest Earned-Mechanics | 2,435 | 2,000 | 565 | 640 | - | (640) | -100% | |
| Interest Earned BNY Mellon | 2,338 | 6,500 | 5,566 | 5,566 | - | (5,566) | -100% | |
| TOTAL NON-OPERATING REVENUE | 79,335 | 3,448,500 | 364,728 | 1,851,538 | 2,149,700 | 298,162 | | |
| WATER REVENUE LESS GRANTS | 2,705,282 | 2,672,804 | 2,432,523 | 2,670,591 | 2,705,233 | 34,642 | 1% | |
| TOTAL WATER REVENUE | 2,713,962 | 6,072,804 | 2,441,203 | 4,495,271 | 4,843,433 | 348,162 | 8% | |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 WATER-EXPENSES

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---|----------------|----------------|--------------------|---------------------|----------------|----------------|------|---|
| | | | | | | \$ | % | |
| Salaries | | | | | | | | |
| Regular Time | 306,544 | 382,467 | 261,877 | 356,059 | 509,311 | 153,252 | 43% | Added positions and Step Increases |
| Overtime | 25,680 | 20,248 | 24,045 | 24,213 | 32,372 | 8,159 | 34% | |
| On Call | 23,573 | 22,620 | 16,150 | 21,400 | 22,880 | 1,480 | 7% | |
| Admin Leave | 1,018 | 981 | 248 | 248 | 1,057 | 809 | 326% | Added IT Position |
| Vacation Leave | 19,238 | 18,865 | 12,582 | 13,518 | 25,415 | 11,897 | 88% | Added positions |
| Sick Leave | 14,867 | 17,918 | 9,025 | 9,805 | 23,663 | 13,858 | 141% | Added positions |
| Holiday Pay | 16,585 | 19,424 | 17,218 | 17,218 | 28,364 | 11,146 | 65% | Added positions |
| Misc Pay/Flex/Bereave/Jury | 4,185 | | 3,207 | 3,675 | 3,675 | - | 0% | |
| TOTAL SALARIES | 411,690 | 482,523 | 344,352 | 446,136 | 643,063 | 200,602 | | |
| Benefits | | | | | | | | |
| CalPERS Retirement | 29,941 | 36,438 | 28,380 | 36,993 | 45,691 | 8,698 | 24% | Added positions |
| FICA | 25,525 | 25,590 | 21,557 | 27,869 | 33,336 | 5,467 | 20% | Added positions |
| Medicare | 5,969 | 5,985 | 5,042 | 6,518 | 7,796 | 1,278 | 20% | Added positions |
| SUI | 2,524 | 2,503 | 2,288 | 2,696 | 1,785 | (911) | -34% | Added positions |
| Workers Comp | 11,721 | 17,715 | 13,595 | 18,127 | 22,753 | 4,626 | 26% | Added positions |
| Health/Vision/Dental Insurance | 89,196 | 100,215 | 76,942 | 101,154 | 115,633 | 14,479 | 14% | Added positions |
| TOTAL BENEFITS | 164,876 | 188,446 | 147,804 | 193,357 | 226,994 | 33,637 | | |
| Retiree Medical | | | | | | | | |
| Retiree Medical | 52,070 | 52,000 | 41,665 | 52,000 | 50,000 | (2,000) | -4% | |
| TOTAL RETIREE MEDICAL | 52,070 | 52,000 | 41,665 | 52,000 | 50,000 | (2,000) | | |
| Equipment, Automotive, Maintenance & Repairs | | | | | | | | |
| Fuel | 32,232 | 49,340 | 26,963 | 40,000 | 50,000 | 10,000 | 25% | Increase in fuel prices and future PSPS events |
| Water Meters | 8,702 | 15,000 | 3,033 | 5,000 | 15,000 | 10,000 | 200% | On going; minimal installs and change outs |
| Uniform/Clothing | 13,201 | 14,000 | 9,797 | 13,000 | 15,000 | 2,000 | 15% | General Increase |
| Tools/Equipment | 7,796 | 12,240 | 11,893 | 13,590 | 15,000 | 1,410 | 10% | General Increase |
| Repair & Maintenance-General | 29,819 | 64,208 | 20,461 | 25,350 | 50,000 | 24,650 | 97% | More anticipated general maint. contract work |
| Repair & Maintenance-Vehicles | 12,934 | 25,000 | 13,031 | 22,000 | 25,000 | 3,000 | 14% | Increase in repairs for older fleet |
| Repair & Maint. -Trans/Distribution | 76,091 | 50,000 | 44,677 | 50,677 | 64,208 | 13,531 | 27% | Higher asphalt repairs |
| Repair & Maintenance- Treatment | 47,748 | 50,000 | 43,386 | 45,350 | 50,000 | 4,650 | 10% | Expecting material cost increase |
| Repair & Maintenance- Equipment | 6,715 | 23,000 | 13,814 | 16,841 | 25,000 | 8,159 | 48% | Will complete more generator load testing FY21/22 |

**Groveland Community Services District
Adopted FY 2021/22 Annual Budget
WATER-EXPENSES**

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---|------------------|------------------|--------------------|---------------------|------------------|----------------|-----------|---|
| | | | | | | \$ | % | |
| Water Tank Cleaning | 4,000 | 8,000 | | | 8,000 | 8,000 | | Clear Wells were scheduled this year |
| Safety Supplies | 13,088 | 13,500 | 8,819 | 12,899 | 15,000 | 2,101 | 16% | Will have increase due to safety program update |
| TOTAL EQUIP, AUTO, MAINT & REPAIRS | 252,326 | 324,288 | 195,874 | 244,707 | 332,208 | 87,501 | | |
| Outside Services | | | | | | | | |
| Janitorial Services & Supplies | 7,023 | 10,000 | 7,042 | 9,550 | 15,000 | 5,450 | 57% | Projected Increase in material and supply cost |
| Engineering | 27,823 | 30,000 | 16,774 | 25,000 | 30,000 | 5,000 | 20% | |
| Aqua Labs-Lab Tests | 41,984 | 44,000 | 31,229 | 43,733 | 48,000 | 4,267 | 10% | Projected increase in pricing |
| Conservation Crew | 1,843 | 5,000 | 3,724 | 3,686 | - | (3,686) | -100% | New Fuel Reduction/Fire Safety Line replaces this line |
| Fuel Reduction/Fire Safety | | | | | 20,000 | | | Fuel reduction on District property |
| Computer Hardware/Equipment | 46,411 | 70,000 | 45,747 | 56,000 | 19,584 | (36,416) | -65% | New IT position on staff, Line broken out in three GL's |
| Programming | | | | | 3,400 | | | |
| Annual Software Subscriptions | | | | | 15,640 | | | |
| Master Plan Development | 76,120 | 50,000 | | 16,381 | | (16,381) | | |
| GIS and System Map Updates | 12,139 | 10,000 | | | 25,000 | 25,000 | | |
| GPS Field Verification for Map Updates | | 10,200 | | | | | | |
| Safety Program Assessment and Update | - | 57,800 | 3,366 | 4,131 | | (4,131) | | |
| Water Rate Study | - | 25,000 | | | 40,000 | 40,000 | | |
| TOTAL OUTSIDE SERVICES | 213,343 | 312,000 | 107,882 | 158,481 | 216,624 | 19,103 | | |
| Cost of Water | | | | | | | | |
| SFPUC | 160,626 | 190,000 | 133,874 | 185,000 | 190,000 | 5,000 | 3% | |
| Tunnel Shutdown Related Costs | 21,869 | 25,000 | 13,121 | 22,062 | 30,000 | 7,938 | 36% | Longer and more frequent tunnel shutdowns |
| TOTAL COST OF WATER | 182,495 | 215,000 | 146,995 | 207,062 | 220,000 | 12,938 | | |
| Other | | | | | | | | |
| Utilities | 92,764 | 100,000 | 85,213 | 115,000 | 125,000 | 10,000 | 9% | |
| Memberships | - | 15,000 | 5,326 | 7,500 | 7,500 | - | 0% | |
| Training, Conferences & Travel | 801 | 9,200 | 1,123 | 2,230 | 9,200 | 6,970 | 313% | Training and conferences didn't occur due to COVID |
| Employee Certification | 1,197 | 4,000 | 539 | 850 | 4,000 | 3,150 | 371% | Employee certification postponed due to COVID |
| Employee Medical Testing | 1,559 | 4,850 | 2,904 | 3,104 | 4,850 | 1,746 | 56% | More DMV physicals and fit testing |
| Chemicals | 25,667 | 35,000 | 26,070 | 27,307 | 35,000 | 7,693 | 28% | Kept previous budget figure |
| Permits & Licenses | 7,665 | 10,000 | 7,770 | 8,500 | 10,000 | 1,500 | 18% | |
| TOTAL OTHER | 129,653 | 178,050 | 128,945 | 164,491 | 195,550 | 31,059 | | |
| Lease Expense | | | | | | | | |
| Alternative Water Supply (AWS) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0% | |
| TOTAL LEASE EXPENSE | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0% | |
| TOTAL WATER EXPENSES | 1,411,453 | 1,757,307 | 1,118,517 | 1,471,234 | 1,889,439 | 382,840 | | |
| Admin Allocation Transfer Out | 730,031 | 881,882 | 619,862 | 777,898 | 868,741 | 90,843 | 12% | |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 WATER-EXPENSES

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---------------------------------|------------------|------------------|--------------------|---------------------|------------------|--------------------|------|-------------------|
| | | | | | | \$ | % | |
| TOTAL WATER WITH ADMIN | 2,141,484 | 2,639,189 | 1,738,379 | 2,249,132 | 2,758,180 | 473,683 | | |
| Capital Outlay | | | | | | | | |
| See Capital Outlay Sheet | 52,411 | 4,149,714 | 1,653,210 | 3,556,980 | 1,609,331 | (1,947,649) | -55% | |
| TOTAL CAPITAL OUTLAY | 52,411 | 4,149,714 | 1,653,210 | 3,556,980 | 1,609,331 | (1,947,649) | | |
| Reserve Set-Aside | | | | | | | | |
| Annual Fund Reserve Set-Aside | | - | | | | - | | |
| | | 7,592 | | | | - | | |
| TOTAL RESERVE SET-ASIDE | - | 7,592 | - | - | - | - | | |
| GRAND TOTAL WITH CAPITAL | 2,193,895 | 6,796,495 | 3,391,589 | 5,806,112 | 4,367,511 | (1,473,966) | | |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 SEWER-REVENUE

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|--|------------------|------------------|--------------------|---------------------|------------------|------------------|-------------|--------------------------------|
| | | | | | | \$ | % | |
| Service Charges | | | | | | | | |
| Fixed Charges | 1,455,370 | 1,673,902 | 1,255,153 | 1,673,929 | 1,724,147 | 50,218 | 3% | Planned upcoming rate increase |
| Variable Charges | 466,237 | 519,290 | 430,982 | 528,884 | 544,751 | 15,867 | 3% | Planned upcoming rate increase |
| TOTAL SERVICE CHARGES | 1,921,607 | 2,193,192 | 1,686,135 | 2,202,813 | 2,268,897 | 66,084 | | |
| Fees | | | | | | | | |
| Sewer Connections | 21,000 | 20,000 | 14,000 | 21,000 | 20,000 | (1,000) | -5% | |
| Interest Earned (S/C UB) | 968 | 1,000 | - | - | - | - | | |
| Late Pay Penalty | 12,783 | 12,000 | - | - | - | - | | |
| CERBT Revenue | | | | | 25,000 | | | |
| TOTAL FEES | 34,751 | 33,000 | 14,000 | 21,000 | 45,000 | (1,000) | | |
| Other Non-Operating Revenue | | | | | | | | |
| Interest Earned LAIF | 17,395 | 10,000 | 9,553 | 11,053 | 8,300 | (2,753) | -25% | Lower interest rate |
| Interest Earned Rabobank/BNY | 5,629 | 1,620 | 402 | 475 | - | (475) | -100% | |
| Groveland/BOF Sewer Construction | - | - | 169,759 | 169,759 | 4,214,417 | 4,044,658 | 2383% | |
| IRWMP LS#16 Grant | - | 20,000 | - | - | 25,000 | 25,000 | | |
| PSPS Generator Grant Revenue | | | 213,405 | 213,405 | | | | |
| TOTAL NON-OPERATING REVENUE | 23,024 | 31,620 | 393,119 | 394,692 | 4,247,717 | 4,066,430 | | |
| TOTAL SEWER REVENUE LESS GRANTS | 1,979,382 | 2,237,812 | 1,923,495 | 2,448,746 | 2,322,197 | 61,856 | -5% | |
| TOTAL SEWER REVENUE | 1,979,382 | 2,257,812 | 2,093,254 | 2,618,505 | 6,561,614 | 4,131,514 | 151% | |

**Groveland Community Services District
Adopted FY 2021/22 Annual Budget
SEWER EXPENSES**

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---|----------------|----------------|--------------------|---------------------|----------------|----------------|-------|---|
| | | | | | | \$ | % | |
| Salaries | | | | | | | | |
| Regular Time | 257,341 | 328,922 | 191,370 | 282,324 | 438,008 | 155,684 | 55% | Added positions and step Increases |
| Overtime | 20,567 | 17,413 | 15,095 | 16,565 | 27,840 | 11,275 | 68% | |
| On Call | 23,573 | 22,620 | 16,110 | 21,360 | 22,880 | 1,520 | 7% | |
| Admin Leave | 691 | 844 | 168 | 168 | 909 | 741 | 441% | Added IT Position |
| Vacation Leave | 12,678 | 16,224 | 7,393 | 15,889 | 21,857 | 5,968 | 38% | Added positions |
| Sick Leave | 14,587 | 15,410 | 6,342 | 6,864 | 20,350 | 13,486 | 196% | Added positions |
| Holiday Pay | 13,698 | 16,704 | 11,909 | 11,909 | 24,393 | 12,484 | 105% | Added positions |
| Misc Pay/Flex/Bereave/Jury | 4,317 | | 3,273 | 3,585 | 2,836 | | | |
| TOTAL SALARIES | 347,452 | 418,137 | 251,660 | 358,664 | 559,074 | 201,158 | | |
| Benefits | | | | | | | | |
| CalPERS Retirement | 26,042 | 31,336 | 20,633 | 29,213 | 39,294 | 10,081 | 35% | Added positions |
| FICA | 21,542 | 22,007 | 15,603 | 22,238 | 28,669 | 6,431 | 29% | Added positions |
| Medicare | 5,038 | 5,147 | 3,649 | 5,197 | 6,705 | 1,508 | 29% | Added positions |
| SUI | 1,852 | 2,152 | 1,511 | 1,919 | 1,535 | (384) | -20% | Added positions |
| Workers Comp | 10,080 | 15,235 | 11,692 | 15,590 | 19,567 | 3,977 | 26% | Added positions |
| Health/Vision/Dental Insurance | 75,923 | 86,185 | 64,768 | 85,312 | 99,444 | 14,132 | 17% | Added positions |
| TOTAL BENEFITS | 140,477 | 162,062 | 117,856 | 159,469 | 195,215 | 35,746 | | |
| Retiree Medical | | | | | | | | |
| Retiree Medical | 24,043 | 26,000 | 19,607 | 25,000 | 25,000 | - | 0% | |
| TOTAL RETIREE MEDICAL | 24,043 | 26,000 | 19,607 | 25,000 | 25,000 | - | | |
| Equipment, Automotive, Maintenance & Repairs | | | | | | | | |
| Fuel | 14,651 | 24,240 | 12,298 | 20,000 | 22,000 | 2,000 | 10% | Increase in fuel prices and future PSPS events |
| Uniform/Clothing | 6,212 | 6,720 | 4,376 | 6,000 | 6,500 | 500 | 8% | General Increase |
| Tools/Equipment | 3,852 | 10,760 | 2,633 | 6,500 | 10,760 | 4,260 | 66% | General Increase |
| Repair & Maintenance-General | 16,789 | 51,392 | 7,402 | 12,250 | 40,000 | 27,750 | 227% | More anticipated general maint. contract work |
| Repair & Maintenance-Vehicles | 11,754 | 14,000 | 7,356 | 10,356 | 15,000 | 4,644 | 45% | Increase in repairs for older fleet |
| Repair & Maint. -Trans/Collections | 16,642 | 35,000 | 32,222 | 34,250 | 46,392 | 12,142 | 35% | Reallocated funds from Repair and Maint. General |
| Repair & Maintenance- Treatment | 24,655 | 30,000 | 9,553 | 13,553 | 20,000 | 6,447 | 48% | |
| Repair & Maintenance- Equipment | 16,126 | 35,000 | 35,390 | 37,390 | 40,000 | 2,610 | 7% | More Generator testing and repairs |
| Safety Supplies | 6,255 | 6,000 | 4,402 | 8,285 | 10,000 | 1,715 | 21% | Will have increase due to safety program update |
| TOTAL EQUIP, AUTO, MAINT & REPAIRS | 116,936 | 213,112 | 115,632 | 148,584 | 210,652 | 62,068 | | |
| Outside Services | | | | | | | | |
| Janitorial Service & Supplies | 3,303 | 6,000 | 3,314 | 5,000 | 10,000 | 5,000 | 100% | Projected Increase in materials and supply cost |
| Engineering | 10,365 | 20,000 | 4,544 | 10,000 | 20,000 | 10,000 | 100% | Keeping previous FY budget figure |
| Aqua Labs-Lab Tests | 13,880 | 22,000 | 9,208 | 13,199 | 22,000 | 8,801 | 67% | Increase in pricing and sampling |
| Computer Hardware/Equipment | 21,136 | 30,000 | 20,271 | 25,500 | 9,216 | (16,284) | -64% | New IT position on staff, Line broken out in three GL's |
| Programming | | | | | 1,600 | | | |
| Annual Software Subscriptions | | | | | 7,360 | | | |
| Annual Collections System Camera Insp. | 16,694 | 67,000 | 33,800 | 67,000 | 70,000 | 3,000 | 4% | |
| Biosolids Disposal | 7,689 | 8,000 | 4,375 | 4,375 | 8,000 | 3,625 | 83% | Based on tonage per year, tonage can fluctuate |
| Groundwater Monitoring | 3,090 | 5,000 | | 2,000 | 4,000 | 2,000 | 100% | Keeping previous FY budget figure |
| Conservation Crew | 1,843 | 5,000 | 3,686 | 3,686 | | (3,686) | -100% | New Fuel Reduction/Fire Safety Line replaces this line |

**Groveland Community Services District
Adopted FY 2021/22 Annual Budget
SEWER EXPENSES**

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---|------------------|------------------|--------------------|---------------------|------------------|------------------|-------|--|
| | | | | | | \$ | % | |
| Fire Reduction/Fire Safety | | | | | 20,000 | | | Fuel reduction on District property |
| Master Plan Development | 76,120 | 50,000 | | | | - | | |
| GIS and System Map Updates | 4,301 | 10,000 | | | 15,000 | 15,000 | | Update of sewer infrastructure locations & maps |
| Safety Program Assessment and Update | - | 27,200 | 1,584 | 1,944 | | (1,944) | | TBD |
| TOTAL OUTSIDE SERVICES | 158,421 | 250,200 | 80,782 | 132,704 | 187,176 | 25,512 | | |
| Other | | | | | | | | |
| Utilities | 94,916 | 126,000 | 68,325 | 95,000 | 100,000 | 5,000 | 5% | |
| Memberships | 764 | 9,184 | 2,940 | 3,500 | 5,000 | 1,500 | 43% | |
| Training, Conferences & Travel | 1,346 | 7,000 | 243 | 1,200 | 7,000 | 5,800 | 483% | Training and conferences didn't occur due to COVID |
| Employee Certification | 3,922 | 5,000 | 2,628 | 3,628 | 5,000 | 1,372 | 38% | Employee certification postponed due to COVID |
| Employee Medical Testing | 735 | 2,500 | 1,462 | 2,462 | 2,500 | 38 | 2% | |
| Chemicals/Odor Control | 35,643 | 40,000 | 18,676 | 27,928 | 40,000 | 12,072 | 43% | Projected increase in cost |
| Dam Monitoring Survey | - | 2,000 | | | 4,000 | 4,000 | | Not needed until 2024 |
| Permits & Licenses | 21,392 | 40,000 | 33,972 | 35,000 | 40,000 | 5,000 | 14% | |
| I & I Study | - | 10,000 | | | | - | | TBD |
| TOTAL OTHER | 158,718 | 241,684 | 128,246 | 168,718 | 203,500 | 34,782 | | |
| TOTAL SEWER EXPENSES | 946,047 | 1,311,195 | 713,783 | 993,139 | 1,380,616 | 387,477 | | |
| Admin Allocation Transfer Out | 495,561 | 580,017 | 413,953 | 516,470 | 580,799 | 64,329 | 12% | |
| TOTAL SEWER WITH ADMIN | 1,441,608 | 1,891,212 | 1,127,736 | 1,509,609 | 1,961,415 | 451,806 | | |
| Capital Outlay | | | | | | | | |
| See Capital Outlay Sheet | 84,135 | 2,003,019 | 731,395 | 599,161 | 7,000,562 | 6,401,401 | 1068% | |
| TOTAL CAPITAL OUTLAY | 84,135 | 2,003,019 | 731,395 | 599,161 | 7,000,562 | 6,401,401 | | |
| Reserve Set-Aside | | | | | | | | |
| Annual Fund Reserve Set-Aside | | 100,000 | | 100,000 | 100,000 | - | | |
| Employee Medical Plan Transfer to Reserve | | 6,529 | | | | - | | |
| TOTAL RESERVE SET-ASIDE | - | 106,529 | - | 100,000 | 100,000 | - | | |
| GRAND TOTAL WITH CAPITAL | 1,525,743 | 4,000,760 | 1,859,131 | 2,208,770 | 9,061,977 | 6,853,207 | | |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 FIRE-REVENUE

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---------------------------------------|------------------|------------------|--------------------|---------------------|------------------|------------------|-------------|-------------------|
| | | | | | | \$ | % | |
| Taxes | | | | | | | | |
| General Property Tax | 1,121,864 | 1,108,503 | 648,308 | 1,108,503 | 1,130,673 | 22,170 | 2% | |
| TOTAL TAXES | 1,121,864 | 1,108,503 | 648,308 | 1,108,503 | 1,130,673 | 22,170 | | |
| Variable Revenue | | | | | | | | |
| Equipment Use Rental | 31,383 | 79,605 | 28,253 | 79,605 | - | (79,605) | -100% | |
| CERT | 1,655 | 1,600 | - | - | - | - | | TBD |
| CERBT Revenue | | | | | 2,000 | | | |
| TOTAL VARIABLE REVENUE | 33,038 | 81,205 | 28,253 | 79,605 | 2,000 | (79,605) | | |
| Other Non-Operating Revenue | | | | | | | | |
| Non-Operating Income-Turnouts | 15,656 | | 3,300 | 3,300 | - | (3,300) | -100% | |
| Jones Hill Fire Break Grant | 1,650 | 164,650 | 140,768 | 164,650 | - | (164,650) | -100% | |
| Interest earned-Mechanics Bank | - | - | - | - | - | - | | |
| Interest Earned -LAIF | \$ 14,882 | 10,000 | \$ 3,850 | \$ 4,600 | \$ 3,350 | (1,250) | -27% | |
| TOTAL NON-OPERATING REVENUE | 32,188 | 174,650 | 147,918 | 172,550 | 3,350 | (169,200) | | |
| TOTAL FIRE REVENUE LESS GRANTS | 1,169,784 | 1,199,708 | 680,411 | 1,192,708 | 1,136,023 | (58,685) | -5% | |
| TOTAL FIRE REVENUE | 1,187,090 | 1,364,358 | 824,479 | 1,360,658 | 1,136,023 | (226,635) | -17% | |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 FIRE-EXPENSES

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---|----------------|------------------|--------------------|---------------------|----------------|----------------|-------|--|
| | | | | | | \$ | % | |
| CAL FIRE Contract | | | | | | | | |
| Schedule "A" Plan | 981,180 | 1,056,071 | 598,149 | 817,624 | 943,467 | 125,843 | 15% | Projected increase |
| TOTAL CAL FIRE CONTRACTS | 981,180 | 1,056,071 | 598,149 | 817,624 | 943,467 | 125,843 | | |
| Salaries | | | | | | | | |
| Regular Time | 6,304 | 38,247 | 7,290 | 18,090 | 50,931 | 32,841 | 182% | |
| Overtime | 37 | 2,025 | 53 | 137 | 3,237 | 3,100 | 2263% | |
| Vacation Leave | 266 | 1,886 | 96 | 96 | 2,542 | 2,446 | 2547% | |
| Admin Leave | 18 | 98 | 22 | 22 | 106 | 84 | 380% | |
| Sick Leave | 243 | 1,792 | 310 | 310 | 2,366 | 2,056 | 663% | |
| Holiday Pay/Misc | 178 | 1,942 | 12,866 | 12,866 | 2,836 | (10,030) | -78% | |
| TOTAL SALARIES | 7,046 | 45,990 | 20,637 | 31,521 | 62,018 | 30,497 | | |
| Benefits | | | | | | | | |
| CalPERS Retirement | 554 | 3,644 | 1,400 | 2,600 | 4,569 | 1,969 | 76% | |
| FICA | 437 | 2,559 | 1,279 | 1,951 | 3,334 | 1,383 | 71% | |
| Medicare | 102 | 598 | 296 | 452 | 780 | 328 | 72% | |
| SUI | 75 | 250 | 554 | 554 | 179 | (376) | -68% | |
| Workers Comp | 469 | 1,771 | 2,397 | 2,850 | 2,275 | (575) | -20% | |
| Health/Vision/Dental Insurance | 3,472 | 10,021 | 7,611 | 14,928 | 11,563 | (3,365) | -23% | |
| TOTAL BENEFITS | 5,109 | 18,843 | 13,537 | 23,335 | 22,699 | (636) | | |
| Retiree Medical | | | | | | | | |
| Retiree Medical | 14,165 | 14,350 | 7,693 | 10,257 | 2,000 | (8,257) | -81% | |
| TOTAL RETIREE MEDICAL | 14,165 | 14,350 | 7,693 | 10,257 | 2,000 | (8,257) | | |
| Unfunded Pension Liability | | | | | | | | |
| Unfunded Pension Liability | 40,896 | 62,730 | 60,643 | 60,643 | 65,000 | 4,357 | 7% | |
| TOTAL UNFUNDED PENSION LIABILITY | 40,896 | 62,730 | 60,643 | 60,643 | 65,000 | 4,357 | | |
| Equipment, Automotive, Maintenance & Repairs | | | | | | | | |
| Radio Communications | | 5,000 | 285 | 5,000 | 5,000 | | | |
| Fuel | 11,721 | 14,820 | 7,912 | 12,000 | 15,000 | 3,000 | 25% | Increase in fuel costs |
| Protective Clothing/Wildland | 8,000 | 7,000 | 1,130 | 1,130 | 12,870 | 11,740 | 1039% | Turnouts not received (COVID delays), previous FY budget figure carried forward |
| Medical Supplies/EMS Equip. | 255 | 1,500 | 218 | 1,500 | 1,500 | - | 0% | |
| Small Tools & Safety Equipment | 332 | 4,500 | 3,496 | 4,500 | 4,500 | - | 0% | |
| Repair & Maint.-Station General | 5,866 | 7,000 | 3,659 | 3,659 | 10,341 | 6,682 | 183% | Carpet replacement expense carried forward, could not be completed by close of previous FY |
| Repair & Maint.-Apparatus | 9,878 | 16,500 | 18,490 | 20,490 | 20,000 | (490) | -2% | Age of fire equipment requiring additional repairs |
| Repair & Maint.- Equipment | 1,610 | 2,000 | - | 2,000 | 2,200 | 200 | 10% | |
| SCBA Equipment | 551 | 7,500 | 7,505 | 7,505 | 7,500 | (5) | 0% | |
| TOTAL EQUIP, AUTO, MAINT & REPAIRS | 38,213 | 65,820 | 42,695 | 57,784 | 78,911 | 21,127 | | |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 FIRE-EXPENSES

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---|------------------|------------------|--------------------|---------------------|------------------|------------------|-----------|--|
| | | | | | | \$ | % | |
| Other | | | | | | | | |
| Utilities | 16,264 | 18,628 | 15,876 | 20,000 | 21,000 | 1,000 | 5% | |
| Office & Cleaning Supplies | 5,943 | 4,900 | 3,220 | 4,120 | 4,900 | 780 | 19% | |
| Training | - | - | | | 2,000 | 2,000 | | Plan to host training class |
| Fire Prevention Supplies/Events | 461 | 500 | | 500 | 500 | - | 0% | |
| Master Plan & Development Impact Study | 41,435 | | 2,762 | | | - | | |
| City Gate County Project Evaluation | - | 10,000 | | | | - | | |
| SCI Special Fire Tax Consulting | - | 80,000 | 9,563 | | | - | | |
| NBS Consulting- CFD Formation | - | 18,400 | 12,500 | | - | - | | |
| Jones Hill Fire Break (Grant) | 2,305 | 166,300 | 149,800 | 149,800 | | (149,800) | | Grant |
| Grant Writing | - | 2,500 | | 2,500 | 2,500 | - | 0% | |
| CERT | - | 1,600 | 904 | | 9,500 | 9,500 | | Figure presented by Groveland CERT to purchase initial startup safety gear and organizational supplies |
| TOTAL OTHER EXPENSE | 66,408 | 302,828 | 194,625 | 176,920 | 40,400 | (136,520) | | |
| TOTAL FIRE EXPENSES | 1,153,017 | 1,566,632 | 937,979 | 1,178,084 | 1,214,496 | 36,412 | 3% | |
| Admin Allocation Transfer Out | 26,485 | 96,854 | 77,571 | 91,932 | 82,263 | (9,669) | -11% | |
| TOTAL FIRE WITH ADMIN | 1,179,502 | 1,663,486 | 1,015,550 | 1,270,016 | 1,296,759 | 26,743 | | |
| Capital Outlay | | | | | | | | |
| See Capital Outlay Sheet | 40,756 | 81,358 | 72,689 | 81,238 | 141,750 | 60,512 | 74% | |
| TOTAL CAPITAL OUTLAY | 40,756 | 81,358 | 72,689 | 81,238 | 141,750 | 60,512 | | |
| Reserve Set-Aside | | | | | | | | |
| Annual Fund Reserve Set-Aside | | | | | | - | | |
| Employee Medical Plan Transfer to Reserve | | 5,349 | | | | - | | |
| TOTAL RESERVE SET-ASIDE | - | 5,349 | - | - | - | - | | |
| GRAND TOTAL WITH CAPITAL | 1,220,258 | 1,750,193 | 1,088,239 | 1,351,254 | 1,438,509 | 87,255 | 0 | |

Groveland Community Services District
 Adopted FY 21/22 Annual Budget
 PARKS-REVENUE

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---------------------------------------|----------------|----------------|--------------------|---------------------|----------------|----------------|-------------|-------------------|
| | | | | | | \$ | % | |
| Taxes | | | | | | | | |
| General Property Tax | 97,553 | 96,390 | 56,375 | 96,390 | 98,318 | 1,928 | 2% | |
| TOTAL TAXES | 97,553 | 96,390 | 56,375 | 96,390 | 98,318 | 1,928 | | |
| Variable Revenue | | | | | | | | |
| Use Fees | 1,260 | 500 | 145 | 145 | 500 | 355 | 245% | |
| Dog Park Permit Fees | 2,515 | 1,500 | 2,150 | 2,200 | 2,000 | (200) | -9% | |
| TOTAL VARIABLE REVENUE | 3,775 | 2,000 | 2,295 | 2,345 | 2,500 | 155 | | |
| Other Revenue | | | | | | | | |
| Cell Tower Leases | 53,929 | 42,000 | 40,329 | 53,750 | 54,000 | 250 | 0% | |
| Park Infrastructure Upgrade Grant | - | - | - | - | 177,952 | 177,952 | | |
| Interest Earned-LAIF | 4,763 | 4,000 | 1,232 | 1,500 | 800 | (700) | -47% | |
| Donations | 4,855 | - | - | - | - | | | |
| TOTAL OTHER REVENUE | 63,547 | 46,000 | 41,561 | 55,250 | 232,752 | 177,502 | | |
| TOTAL PARK REVENUE LESS GRANTS | 164,875 | 144,390 | 100,231 | 153,985 | 155,618 | 1,633 | 1% | |
| TOTAL PARKS REVENUE | 164,875 | 144,390 | 100,231 | 153,985 | 333,570 | 179,585 | 117% | |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 PARKS-EXPENSES

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | REASON FOR CHANGE |
|---|----------------|----------------|--------------------|---------------------|----------------|----------------|--------|-------------------------------------|
| | | | | | | \$ | % | |
| Salaries | | | | | | | | |
| Regular Time | 18,501 | 15,299 | 4,420 | 5,518 | 20,372 | 14,854 | 269% | |
| Overtime | 445 | 810 | 108 | 114 | 1,295 | 1,181 | 1036% | |
| Vacation Leave | 1,195 | 755 | 166 | 256 | 1,017 | 761 | 297% | |
| Admin Leave | 91 | 39 | 4 | 4 | 42 | 38 | 957% | |
| Sick Leave | 606 | 717 | 164 | 164 | 947 | 783 | 477% | |
| Holiday Pay/Misc | 1,281 | 777 | 433 | 433 | 1,135 | 702 | 162% | |
| TOTAL SALARIES | 22,119 | 18,397 | 5,295 | 6,489 | 24,807 | 18,318 | | |
| Benefits | | | | | | | | |
| CalPERS Retirement | 1,890 | 1,458 | 464 | 566 | 1,828 | 1,262 | 223% | |
| FICA | 1,371 | 1,024 | 328 | 400 | 1,333 | 933 | 233% | |
| Medicare | 321 | 239 | 77 | 95 | 312 | 217 | 228% | |
| SUI | 53 | 100 | 24 | 24 | 71 | 47 | 198% | |
| Workers Comp | 1,172 | 709 | 543 | 725 | 910 | 185 | 26% | |
| Health/Vision/Dental Insurance | 8,873 | 4,009 | 2,907 | 3,876 | 4,625 | 749 | 19% | |
| TOTAL BENEFITS | 13,680 | 7,539 | 4,343 | 5,686 | 9,080 | 3,394 | | |
| Operating Expense | | | | | | | | |
| Dog Park | 661 | 500 | 439 | 500 | 550 | 50 | 10% | |
| Repair & Maintenance | 6,295 | 7,300 | 535 | 5,535 | 7,500 | 1,965 | 36% | |
| TOTAL OPERATING EXPENSE | 6,956 | 7,800 | 974 | 6,035 | 8,050 | 2,015 | | |
| Other | | | | | | | | |
| Utilities | 34,620 | 47,000 | 30,566 | 43,000 | 47,000 | 4,000 | 9% | |
| Janitorial Services | 7,193 | 12,500 | 6,747 | 9,000 | 12,500 | 3,500 | 39% | Projecting more use this year |
| Safety Equipment | 115 | 1,000 | - | 1,000 | 1,200 | 200 | 20% | Playground inspection cost increase |
| NBS Consulting-CFD Formation | - | 1,600 | - | - | - | - | - | |
| Park Master Plan | - | 14,955 | 11,435 | 14,955 | - | (14,955) | -100% | |
| Grant Application Assistance | - | - | - | - | 25,000 | - | - | |
| TOTAL OTHER EXPENSE | 41,928 | 77,055 | 48,748 | 67,955 | 85,700 | (7,255) | | |
| TOTAL PARK EXPENSES | 84,683 | 110,791 | 59,360 | 86,165 | 127,637 | 41,472 | | |
| Admin Allocation Transfer Out | 55,093 | 14,310 | 10,955 | 13,534 | 14,716 | 1,182 | 9% | |
| TOTAL PARKS WITH ADMIN | 139,776 | 125,101 | 70,315 | 99,699 | 142,353 | 42,654 | | |
| Capital Outlay | | | | | | | | |
| See Capital Outlay Sheet | 11,304 | 3,272 | 318 | 2,293 | 321,452 | 319,159 | 13919% | |
| TOTAL CAPITAL OUTLAY | 11,304 | 3,272 | 318 | 2,293 | 321,452 | 319,159 | | |
| Reserve Set-Aside | | | | | | | | |
| Annual Fund Reserve Set-Aside | - | - | - | - | - | - | - | |
| Employee Medical Plan Transfer to Reserve | - | 6,412 | - | - | - | - | - | |
| TOTAL RESERVE SET-ASIDE | - | 6,412 | - | - | - | - | | |
| TOTAL WITH CAPITAL | 151,080 | 134,785 | 70,633 | 101,992 | 463,805 | 361,813 | | |

Groveland Community Services District
 Adopted FY 21/22 Annual Budget
 ADMIN-REVENUE

| BUDGET ITEM | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | CHANGE | | ALLOCATION OF DISCRETIONARY REVENUE |
|----------------------------|--------------|------------------|--------------------|---------------------|------------------|---------------|----------|-------------------------------------|
| | | | | | | \$ | % | |
| Other Revenue | | | | | | | | |
| Property Taxes | | 1,204,893 | 704,683 | 1,204,893 | 1,228,991 | 24,098 | 2% | |
| TOTAL OTHER REVENUE | - | 1,204,893 | 704,683 | 1,204,893 | 1,228,991 | 24,098 | 0 | |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 ADMIN-EXPENSES

| BUDGET ITEM | ADMIN EXPENSES | | | | | CHANGE | | REASON FOR CHANGE |
|--|----------------|----------------|--------------------|---------------------|----------------|-----------------|-------|--|
| | 19/20 Actual | 20/21 Adopted | 20/21 Year to Date | 20/21 Projected FYE | Adopted 21/22 | \$ | % | |
| Admin/Board Salaries | | | | | | | | |
| Regular Time | 393,911 | 455,852 | 287,550 | 393,599 | 481,446 | 87,847 | 22% | Salary Increases |
| Board Wages | 8,976 | 12,000 | 6,151 | 6,151 | 12,000 | 5,849 | 95% | Keeping previous FY figure |
| Leave | 7,629 | 7,949 | 7,971 | 7,971 | 8,641 | 670 | 8% | |
| On Call | 1,906 | - | - | - | - | - | - | |
| Overtime/Comp | 3,245 | 3,305 | 4,489 | 4,489 | 3,581 | (908) | -20% | |
| Vacation Leave | 32,253 | 21,202 | 6,484 | 7,840 | 26,147 | 18,307 | 234% | |
| Sick Leave | 24,513 | 21,677 | 2,858 | 4,796 | 23,506 | 18,710 | 390% | Significantly less sick time used in FY 20/21 |
| Holiday Pay/PH/Misc | 27,449 | 23,498 | 20,663 | 20,663 | 28,176 | 7,513 | 36% | |
| TOTAL ADMIN/BOARD SALARIES | 499,882 | 545,483 | 336,166 | 445,509 | 583,498 | 137,989 | | |
| Admin/Board Benefits | | | | | | | | |
| CalPERS Retirement | 37,704 | 48,487 | 27,341 | 37,271 | 45,364 | 8,093 | 22% | |
| FICA | 28,319 | 28,746 | 19,616 | 27,023 | 29,070 | 2,047 | 8% | |
| Board FICA | 557 | 744 | 381 | 381 | 744 | 363 | 95% | |
| Medicare | 6,623 | 6,723 | 4,886 | 6,459 | 7,390 | 931 | 14% | |
| Board Medicare | 130 | 174 | 89 | 89 | 174 | 85 | 96% | |
| SUI | 2,180 | 2,311 | 1,449 | 1,449 | 1,428 | (21) | -1% | |
| Workers Comp | 1,407 | 2,092 | 1,584 | 1,584 | 2,242 | 658 | 42% | |
| Board Workers Comp | 47 | 63 | 46 | 46 | 60 | 14 | 31% | |
| Health/Vision/Dental Insurance | 103,535 | 90,392 | 74,034 | 98,228 | 106,829 | 8,601 | 9% | |
| TOTAL ADMIN/BOARD BENEFITS | 180,502 | 179,732 | 129,426 | 172,530 | 193,302 | 20,772 | | |
| OPEB/Pension Unfunded Liability | | | | | | | | |
| Transfer to OPEB Trust | - | - | - | - | - | - | - | |
| Pension Unfunded Liability | 159,804 | 185,511 | 179,340 | 179,340 | 206,717 | 27,377 | 15% | |
| TOTAL OPEB/PENSION UNFUNDED LIABILITY | 159,804 | 185,511 | 179,340 | 179,340 | 206,717 | 27,377 | | |
| Admin Operating Expense | | | | | | | | |
| Bank Fees | 5,168 | 5,762 | 3,430 | 4,828 | 5,775 | 947 | 20% | |
| Credit Card Merchant Fees | 41,397 | 41,357 | 33,412 | 41,234 | 45,000 | 3,766 | 9% | |
| Office Supplies | 5,771 | 7,800 | 5,271 | 7,628 | 8,250 | 622 | 8% | |
| Memberships (IRWMP/CSDA) | 17,352 | 18,000 | 14,793 | 17,820 | 20,050 | 2,230 | 13% | |
| LAFCO Fees | - | 4,500 | 5,874 | 5,874 | 6,425 | 551 | 9% | |
| Computer Hardware/Equipment | 104,681 | 122,000 | 95,800 | 122,000 | 19,200 | (102,800) | -84% | Broken out into two line items |
| Annual Software Subscriptions/Internet | | | | | 56,000 | | | |
| Office Expense | 36,916 | 50,000 | 24,945 | 34,550 | 32,000 | (2,550) | -7% | |
| Training, Conferences, Travel | 9,936 | 12,000 | 101 | 190 | 12,000 | 11,810 | 6216% | Keeping previous FY figure |
| District Telephone Services | 18,234 | 20,000 | 15,988 | 20,000 | 24,000 | 4,000 | 20% | |
| Toilet Rebates | - | 4,000 | 2,375 | 2,600 | 2,700 | 100 | 4% | |
| District General Liability Insurance | 101,267 | 145,000 | 143,500 | 148,500 | 135,000 | (13,500) | -9% | |
| TOTAL ADMIN OPERATING EXPENSE | 340,722 | 430,419 | 345,489 | 405,224 | 366,400 | (94,824) | | |
| Outside Services | | | | | | | | |
| Janitorial Service/Supplies | 4,229 | 17,025 | 5,396 | 8,320 | 10,000 | 1,680 | 20% | Projected Increase in material and supply cost |
| CPA Services/Annual Audit | 50,700 | 52,500 | 44,351 | 61,417 | 59,500 | (1,917) | -3% | |
| Legal Counsel Services | 31,315 | 49,500 | 26,672 | 38,443 | 35,000 | (3,443) | -9% | |
| Actuarial Review (GASB-OPEB) | 2,500 | 2,000 | 1,500 | 1,500 | 3,000 | 1,500 | 100% | Projected expense with full report |
| Classification & Comp Study | - | - | 1,951 | 1,951 | 50,000 | 48,049 | 2463% | |
| Public Relations/Communications | 30,136 | 31,400 | 23,400 | 31,420 | 31,247 | (173) | -1% | |

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 ADMIN-EXPENSES

| BUDGET ITEM | ADMIN EXPENSES | | | | | CHANGE | | REASON FOR CHANGE |
|--|------------------|------------------|------------------|------------------|------------------|----------------|------------|-------------------------|
| | | | | | | \$ | % | |
| HR Consulting | - | 20,000 | 4,800 | 4,800 | 2,000 | (2,800) | -58% | |
| Impact Mitigation Fee Study | - | 49,000 | 15,977 | 40,000 | - | (40,000) | -100% | |
| TOTAL OUTSIDE SERVICES | 118,880 | 221,425 | 124,047 | 187,851 | 190,747 | 2,896 | | |
| Leases | | | | | | | | |
| Copystar 5550 GE Capital | 4,383 | 5,700 | 3,348 | 4,565 | 4,704 | 139 | 3% | |
| FP Mail Machine | 1,133 | 1,351 | 1,087 | 1,376 | 1,151 | (225) | -16% | |
| Avaya Phone System | 1,864 | 3,440 | 3,438 | 3,439 | - | (3,439) | -100% | |
| TOTAL LEASES | 7,380 | 10,491 | 7,873 | 9,380 | 5,855 | (3,525) | | |
| Employee Medical Plan Reserve Set-Aside | | | | | | | | |
| | - | - | - | - | - | - | - | |
| TOTAL EMPLOYEE MEDICAL PLAN RESERVE SET-ASIDE | - | - | - | - | - | - | - | |
| TOTAL ADMIN EXPENSE | 1,307,170 | 1,573,061 | 1,122,341 | 1,399,834 | 1,546,519 | 90,685 | 10% | Overall % Change |

**Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 Capital Outlay**

| ADMIN CAPITAL OUTLAY | | | | | | |
|---------------------------------------|-------------------|--------------------|----------------|--------------------------|--------------------|---|
| CIP Project | 2019/20 Actual | 2020/21 Adopted | 2020/21 YTD | 2020/21 Projected FYE | 2021-22 Adopted | COMMENTS |
| Admin Parking Lot Upgrade (5 Yr Plan) | | 175,000 | 3,997 | 175,000 | 175,000 | Phase 2 of 5 maint. Dept. access road rehab |
| Fuel Tank Painting/Electronic Logging | | 90,000 | - | | 150,000 | Price fluctuations and added installation cost. |
| District Camera System | | 26,500 | - | 20,000 | | |
| Server OS Upgrade | | 35,665 | 27,830 | 27,830 | | |
| Admin Building Office Space Redesign | | | | | 20,000 | |
| Admin Building Remodel | | TBD | | | | |
| TOTAL CAPITAL OUTLAY | - | 327,165 | 31,827 | 222,830 | 345,000 | |

**Groveland Community Services District
Adopted FY 2021/22 Annual Budget
Capital Outlay**

| WATER CAPITAL OUTLAY | | | | | | |
|---|-------------------|--------------------|------------------|--------------------------|--------------------|--|
| CIP Project | 2019/20 Actual | 2020/21 Adopted | 2020/21 YTD | 2020/21 Projected FYE | 2021-22 Adopted | COMMENTS |
| Downtown Groveland/BOF Rehab Planning | 19,585 | 15,000 | 12,811 | | | |
| General Water Distribution Improv. | | 30,000 | 9,182 | 28,000 | 40,000 | Anticipated expense |
| Water Pump Replacements | | 20,000 | | 10,000 | 20,000 | Increase in equipment cost, on-going |
| Admin Parking Lot Upgrade (5 Yr Plan) | 7,106 | 98,000 | 2,261 | 98,000 | 98,000 | Phase 2 of 5 maint. Dept. access road rehab |
| Fuel Tank Painting/Electronic Logging | | 50,400 | - | | 84,000 | Didn't complete in current FY; project expanded |
| Crane Body Truck | | 97,920 | 97,760 | 97,760 | - | Purchased |
| Treatment Plant General | | 20,000 | | | 25,000 | Didn't occur in FY 2020/21; Projected increase in materials cost |
| Water Treatment Plant AC upgrades | | 11,000 | 8,260 | 8,260 | | Completed |
| Tank #2 Generator/Asphalt Improvement | | 95,000 | 44,335 | 95,000 | | Completed |
| 2021 Chevy Silverado | | 25,971 | | | 25,971 | Dealership did not order before cutoff, will honor 2021 price |
| 2021 Chevy Silverado | | 17,660 | | | 17,660 | Dealership did not order before cut off, will honor 2021 price |
| Honda UTV | | 12,279 | 12,279 | 12,279 | | Purchased |
| District Camera System | | 14,840 | - | 13,600 | | Purchased |
| Tank Mixers for T2, 4 and 5 | | 113,000 | 66,999 | 67,000 | | Completed |
| Server OS Upgrade | | 19,972 | 15,585 | 15,585 | | Completed |
| Tank 4 Generator | | 105,000 | 58,494 | 103,255 | | Completed |
| Tank 2 AC/Heater | | 3,672 | 3,672 | 3,672 | | Completed |
| Big Creek-2G Clearwell, Butler Way Bypass | 25,720 | 3,400,000 | 1,317,003 | 3,000,000 | 954,200 | In Progress |
| Pro Link Edge Master Scanner | | | 4,569 | 4,569 | | Mid-year adjustment. Needed for District Fleet repairs. |
| Truck 3 replacement | | | | | 20,400 | Truck 3 is 17 years old; more frequent repairs |
| Ops Manager Truck | | | | | 20,400 | Ops Manager truck was moved to C&D for new Ops Supervisor position |
| Generator Installations | | | | | 80,000 | Installation expense of new generator purchased by grants |
| Pump Control and Surge Valves | | | | | 35,000 | Replaces old units that can not be rebuilt |
| SCADA Improvements | | | | | 30,000 | Will allow District to log more data/trends within our SCADA |
| IT/Instrumentation Tech Truck | | | | | 27,200 | Truck for new IT position, all fleet is currently assigned |
| Dump Truck & Trailer | | | | | 124,000 | Will replace 1986 dump truck and 1971 equipment trailer, \$200K total cost |
| New Trimble R2 | | | | | 7,500 | This will stream line the process of capturing GIS data, increase work flow abilities and allow us to complete our GIS database within a shorter period. |
| TOTAL WATER CAPITAL OUTLAY | 52,411 | 4,149,714 | 1,653,210 | 3,556,980 | 1,609,331 | |
| TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS) | | 749,714 | 336,207 | 556,980 | 655,131 | |

**Groveland Community Services District
Adopted FY 2021/22 Annual Budget
Capital Outlay**

| SEWER CAPITAL OUTLAY | | | | | | |
|--|-------------------|--------------------|----------------|--------------------------|--------------------|--|
| CIP Project | 2019/20 Actual | 2020/21 Adopted | 2020/21 YTD | 2020/21 Projected FYE | 2021-22 Adopted | COMMENTS |
| Downtown Groveland/BOF Rehab Planning | 9,115 | | 230,207 | | | |
| Downtown Groveland/BOF Construction | | | 226,339 | 235,000 | 4,149,176 | 75% |
| Wastewater Pump Replacements | | 24,000 | | 12,182 | 26,000 | For pump failures |
| Sewer Imp-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump | 60,084 | 1,470,000 | 95,444 | 100,000 | 1,300,000 | Our expense, no grant |
| Admin Parking Lot Upgrade (5 Yr Plan) | 4,822 | 66,500 | 1,534 | 66,500 | 66,500 | Phase 2 of 5 maint. Dept. access road rehab |
| Fuel Tank Painting/Electronic Logging | | 34,200 | | | 57,000 | Didn't complete in current FY; project expanded |
| Crane Body Truck | | 46,080 | 46,005 | 46,005 | | Purchased |
| Concrete grading by Screw Press | 1,313 | 120,000 | | | 200,000 | Delayed; increased material cost projected |
| Road Maintenance | 8,801 | 100,000 | | | 200,000 | Delayed; increased material cost projected |
| New Bobcat | | 45,000 | 47,207 | 47,207 | | Purchased |
| 2021 Chevy Silverado | | 8,311 | | | 8,311 | Dealership did not order before cutoff, will honor 2021 price |
| Honda UTV | | 5,779 | 5,779 | 5,778 | | Purchased |
| District Camera System | | 10,070 | | 7,600 | | Purchased |
| Server OS Upgrade | | 13,553 | 10,575 | 10,575 | | Completed |
| Skate Park Manhole repair/replacemnt | | 25,000 | 21,340 | 21,340 | | Completed |
| Smart (manhold) Cover System | | 26,000 | 26,562 | 26,562 | | Completed |
| Gaembsa Blower | | 3,533 | 7,067 | 7,076 | | Purchased |
| Flow Meter MW806 | | 3,265 | 3,265 | 3,265 | | Purchased |
| Tank 2 AC/Heater | | 1,728 | 1,728 | 1,728 | | Purchased |
| Pro Link Edge Master Scanner | | | 4,569 | 4,569 | | Mid-year adjustment. Needed for District Fleet repairs. |
| Polymer Tank Mixer | | | 3,774 | 3,774 | | Purchased |
| General Sewer System Improv. | | | | | 40,000 | New line item for anticipated general improvements |
| STP blower & Gen room rehab | | | | | 45,000 | Building rehab and upgrades |
| Truck 3 Replacement | | | | | 9,600 | Truck 3 is 17 years old; more frequent repairs |
| Ops Manager Truck | | | | | 9,600 | Ops manager truck was moved to C&D for new ops supervisor position |
| Generator Installations | | | | | 120,000 | Installations expense of new generators purchased by grants |
| Asphalt rehabilitation | | | | | 140,000 | Asphalt rehab to Sewer infrastructure |
| SCADA Improvements | | | | | | Will allow District to log more data/trends within our SCADA |
| IT/instrumentation Tech Truck | | | | | 12,800 | Truck for new IT position, all fleet is currently assigned |
| Dump truck & Trailer | | | | | 76,000 | Will replace 1986 dump truck and 1971 equipment trailer, \$200K total cost |
| New Trimble R2 | | | | | 7,500 | This will stream line the process of capturing GIS data, increase work flow abilities and allow us to complete our GIS database within a shorter period. |
| Vac-Con Truck | | | | | 533,075 | Ability to clean all lift stations, reduce odors, consolidates two trucks |
| TOTAL SEWER CAPITAL OUTLAY | 84,135 | 2,003,019 | 731,395 | 599,161 | 7,000,562 | |
| TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS) | | 2,003,019 | 274,849 | 364,161 | 2,851,386 | |

**Groveland Community Services District
Adopted FY 2021/22 Annual Budget
Capital Outlay**

| FIRE CAPITAL OUTLAY | | | | | | |
|---|---------------------------|----------------------------|------------------------|----------------------------------|----------------------------|--|
| CIP Project | 2019/20 Actual | 2020/21 Adopted | 2020/21 YTD | 2020/21 Projected FYE | 2021-22 Adopted | COMMENTS |
| SCBA Fill Station | 32,796 | | | | | |
| Admin Parking Lot Upgrade (5 Yr Plan) | 127 | 8,750 | 202 | 8,750 | 8,750 | Phase 2 of 5 maint. Dept. access road rehab |
| Fuel Tank Painting/Electronic Logging | | 4,500 | | | 7,500 | Didn't complete in current FY; project expanded |
| Operations Roof R & M, siding, windows, paint | 1,775 | | | | | |
| Maint. Window/Repl. Gutter in back | 98 | | | | | |
| Admin Building railing/paint/siding repair | 772 | | | | | |
| Computers/Ipads | 138 | | | | | |
| Apparatus Bay Lighting Upgrade | 5,050 | | | | | |
| Fire Dept Building Upgrade | | 60,000 | 62,345 | 62,345 | | Completed |
| Kitchen Remodel | | - | | | | |
| Fire Station Restroom Upgrade | | 5,000 | 4,182 | 4,182 | | Completed |
| District Camera System | | 1,325 | - | | | Purchased |
| Server OS Upgrade | | 1,783 | 1,392 | 1,392 | | Completed |
| Pro Link Edge Master Scanner | | - | 4,568 | 4,569 | | Mid-year adjustment. Needed for District Fleet repairs. |
| Asphalt repair (driveway/employee parking area) | | | | | 56,000 | Will replace employee parking area and seal/crack fill upper portion |
| Extrication Equipment | | | | | 47,000 | Replaces 12+ year old outdated equipment with battery powered tool set |
| Thermal Imaging Camera | | | | | 14,000 | Replace 12 year old camera w/ new camera that has better technology |
| Rescue Struts | | | | | 8,500 | Replace 12 year old struts w/ new 80,000 lbs highway strut kit |
| TOTAL FIRE CAPITAL OUTLAY | 40,756 | 81,358 | 72,689 | 81,238 | 141,750 | |

**Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 Capital Outlay**

| PARK CAPITAL OUTLAY | | | | | | |
|---------------------------------------|---------------------------|----------------------------|------------------------|----------------------------------|----------------------------|---|
| Projects | 2019/20 Actual | 2020/21 Adopted | 2020/21 YTD | 2020/21 Projected FYE | 2021-22 Adopted | COMMENTS |
| Admin Parking Lot Upgrade (5 Yr Plan) | 634 | 1,750 | 40 | 1,750 | | |
| Fuel Tank Painting/Electronic Logging | | 900 | | | 1,500 | Didn't complete in current FY; project expanded |
| Park Ampitheater | 10,670 | | | | | |
| General Park Upgrades | | | | | 10,000 | For general park upgrades |
| District Camera System | | 265 | | 265 | | Purchased |
| Server OS Upgrade | | 357 | 278 | 278 | | Completed |
| Parking Lot Repairs | | | | | 79,000 | Needed repairs to mitigate complete failure and replacement |
| Adventure Park Improvements Project | | | | | 55,000 | Preliminary project design and CEQA |
| Park Rehab Project-Grant | | | | | 175,952 | |
| TOTAL PARK CAPITAL OUTLAY | 11,304 | 3,272 | 318 | 2,293 | 321,452 | |

**Groveland Community Services District
Adopted FY 2021/2022 Annual Budget
District Debt Service**

| WATER | | | | | |
|-------------------------------------|--|--|---------------------------|------------------------------------|--------------------------|
| | | | | | |
| | | 2021 Municipal Corp Water Refinance | BUDGETED 20/21 | 20/21 PROJECTED FYE | ADOPTED 21/22 |
| Debt Service Revenue | | | \$ 607,042 | 621,325 | 607,417 |
| Debt Service Expense | | | \$ (688,774) | (688,675) | (515,295) |
| Revenue Over (Under) Expense | | | \$ (81,732) | \$ (67,350) | \$ 92,122 |

| SEWER (PML ONLY) | | | | | |
|-------------------------------------|--|---|---------------------------|--------------------------|--------------------------|
| | | | | | |
| | | 2019 Capital One Sewer Refinance | BUDGETED 20/21 | PROJECTED FYE | ADOPTED 21/22 |
| Debt Service Revenue | | \$ 327,864 | \$ 327,864 | \$ 328,186 | 328,354 |
| Debt Service Expense | | \$ (297,665) | \$ (297,665) | (297,476) | (295,240) |
| Revenue Over (Under) Expense | | \$ 30,199 | \$ 30,199 | \$ 30,710 | \$ 33,114 |

| WWTP IMPROVEMENT LOAN | | | | | |
|------------------------------|--|---------------------|---------------------|---------------------|---------------------|
| Principal and Interest | | \$ (105,838) | \$ (105,838) | (105,837) | (105,838) |
| Total Loan Expense | | \$ (105,838) | \$ (105,838) | \$ (105,837) | \$ (105,838) |