

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Salaries					
Regular Time	320,449	204,877	(115,572)	-36%	No GM salary; expense moved to Consulting
Board Wages	12,000	12,000	-	0%	
Admin Leave	3,770	1,290	(2,480)	-66%	No GM leave
On Call	2,400	2,880	480	20%	
Overtime	1,199	881	(318)	-27%	
Vacation Leave	21,960	10,738	(11,222)	-51%	No GM vacation accrual
Sick Leave	14,950	9,867	(5,083)	-34%	No GM sick leave accrual
Holiday Pay	13,660	9,051	(4,609)	-34%	No GM holiday pay
TOTAL SALARIES	390,388	251,585	(138,803)	-36%	
Benefits					
CalPERS Retirement	26,790	18,367	(8,423)	-31%	No GM retirement
FICA	21,680	14,241	(7,439)	-34%	
Medicare	5,075	3,330	(1,745)	-34%	
SUI	2,655	1,736	(919)	-35%	
Workers Comp	8,340	1,523	(6,817)	-82%	No GM/working manager
Health/Vision/Dental Insurance	75,500	91,676	16,176	21%	Estimated Increase in insurance costs
TOTAL BENEFITS	140,040	130,873	(9,167)	-7%	
General Manager Expense					
General Manager	-	185,000	185,000		
TOTAL GENERAL MANAGER EXPENSE	-	185,000	185,000		
OPEB/Pension Unfunded Liability					
Transfer to OPEB Trust	182,768	185,000	2,232	1%	
Pension Unfunded Liability	120,200	140,000	19,800	16%	
TOTAL OPEB/PENSION UNFUNDED LIABILITY	302,968	325,000	22,032	7%	
Admin Operating Expense					
GM Recruitment	17,166	-	(17,166)	-100%	
Bank Fees	2,600	3,200	600	23%	
Credit Card Merchant Fees	27,500	36,500	9,000	33%	More credit card users
Office Supplies	7,427	7,800	373	5%	

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CSDA Membership	8,911	6,760	(2,151)	-24%	Based on Actual
District Computer Maint. & Licenses	27,552	24,050	(3,502)	-13%	Itron, Comp. Maint., Comp. Software, Antivirus
Office Expense	47,425	49,200	1,775	4%	Liens, Records Destruction, Postage, Printing, Actuarial
Training, Conferences, Travel	8,274	12,000	3,726	45%	More staff & Board training planned
District Telephone Services	39,327	20,200	(19,127)	-49%	District moved to CALNET pricing
Bad Debt	1,591	3,000	1,409	89%	Based on policy to not charge new owner
Employee Medical Testing	200	300	100	50%	
Cost of Bond Issuance	3,250	3,250	-	0%	
District General Liability Insurance	80,528	87,255	6,727	8%	No Longevity Discount this year
Misc. Expense	742	400	(342)	-46%	
TOTAL ADMIN OPERATING EXPENSE	272,493	253,915	(18,578)	-7%	
Outside Services					
Janitorial Services	4,178	4,300	122	3%	
Consultant Services	5,304	5,500	196	4%	
District IT Services	26,340	35,000	8,660	33%	Network updates and upgrades
CPA Services/Annual Audit	54,695	51,200	(3,495)	-6%	
Legal Counsel Services	62,467	69,000	6,533	10%	Based on projected current costs
Classification & Comp Study	-	25,000	25,000		To accomplish management objectives
TOTAL OUTSIDE SERVICES	152,984	190,000	37,016	24%	
District Lease Expense					
Copystar 5550 GE Capital	5,700	5,700	-	0%	
FP Mail Postage Machine	1,250	1,200	(50)	-4%	
Avaya Phone System	-	2,250	2,250		
TOTAL LEASE EXPENSE	6,950	9,150	2,200	32%	
Capital Outlay					
Office driveway, parking lots restoration	-	102,000	102,000		Maintenance necessary before replacement required
TOTAL LEASE EXPENSE	-	102,000	102,000		
ADMIN TOTAL	1,265,823	1,447,523	(3,300)	14%	