



Groveland Community Services District  
Proposed 2018/2019 Annual Budget

	WATER			SEWER			FIRE			PARKS			ADMIN			TOTAL PROJECTED
	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	
<b>Revenue</b>																
Services Charges	\$ 2,262,322	\$ 2,341,336	3%	\$ 1,404,691	\$ 1,641,210	17%	\$ -	\$ -		\$ -	\$ -					\$ 3,982,546
Fees	72,429	81,230	12%	25,787	12,000	-53%				1,750	1,500	-14%				93,230
Taxes							1,004,778	1,044,969	4%	87,371	90,866	4%				1,135,835
Other Revenue	10,981	5,000	-54%	9,602	5,300	-45%	50,500	21,000	-58%							31,300
<b>TOTAL FUND REVENUE</b>	<b>2,345,732</b>	<b>2,427,566</b>	<b>3%</b>	<b>1,440,080</b>	<b>1,658,510</b>	<b>15%</b>	<b>1,055,278</b>	<b>1,065,969</b>	<b>1%</b>	<b>89,121</b>	<b>92,366</b>	<b>4%</b>				<b>\$ 5,244,411</b>
<b>Operating Expenses</b>																-
Salaries	\$ 386,000	\$ 386,097	0%	\$ 313,710	\$ 335,109	7%	\$ 10,625	\$ 14,568	37%	\$ 21,355	\$ 36,420	71%	\$ 390,388	\$ 251,585	-36%	\$ 1,023,779
Benefits	174,805	167,715	-4%	145,735	144,235	-1%	5,560	6,709	21%	10,970	16,771	53%	140,040	130,873	-7%	466,303
Retiree Medical	63,700	55,760	-12%	52,400	26,240	-50%	16,000	16,000	0%							98,000
Admin Operating Expense													272,493	253,915	-7%	253,915
Equip, Auto, Maint, & Repairs	220,174	253,565	15%	134,673	134,260	0%	56,075	53,325	-5%	5,150	7,500	46%				448,650
Outside Services	137,572	147,600	7%	114,388	165,100	44%							152,984	375,000	145%	687,700
CAL FIRE							1,230,058	1,256,480	2%							1,256,480
Other (incl. OPEB, Leases, Cost of Water)	425,191	398,050	-6%	249,544	241,595	-3%	60,900	55,400	-9%	56,100	57,500	2%	309,918	334,150	8%	1,086,695
<b>TOTAL FUND EXPENSES</b>	<b>\$ 1,407,442</b>	<b>\$ 1,408,787</b>	<b>0%</b>	<b>\$ 1,010,450</b>	<b>\$ 1,046,539</b>	<b>4%</b>	<b>\$ 1,379,218</b>	<b>\$ 1,402,481</b>	<b>2%</b>	<b>\$ 93,575</b>	<b>\$ 118,191</b>	<b>26%</b>	<b>\$ 1,265,823</b>	<b>\$ 1,345,523</b>	<b>6%</b>	<b>\$ 5,321,521</b>
Administrative Cost Allocation	657,080	837,807		556,884	530,919		47,659	16,303		4,200	62,494		1,265,823	1,447,523		
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,064,522</b>	<b>\$ 2,246,594</b>	<b>9%</b>	<b>\$ 1,567,334</b>	<b>\$ 1,577,458</b>	<b>1%</b>	<b>\$ 1,426,877</b>	<b>\$ 1,418,784</b>	<b>-1%</b>	<b>\$ 97,775</b>	<b>\$ 180,686</b>	<b>85%</b>				
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 281,210</b>	<b>\$ 180,972</b>		<b>\$ (127,254)</b>	<b>\$ 81,052</b>		<b>\$ (371,599)</b>	<b>\$ (352,815)</b>		<b>\$ (8,654)</b>	<b>\$ (88,320)</b>					
<b>Capital Expenses</b>																
Capital Outlay	943,500	198,400	-79%	417,000	254,600	-39%	-	75,000		42,000	125,000	198%	-	-		
<b>TOTAL CAPITAL EXPENSES</b>	<b>943,500</b>	<b>198,400</b>	<b>-79%</b>	<b>417,000</b>	<b>254,600</b>	<b>-39%</b>	<b>-</b>	<b>75,000</b>		<b>42,000</b>	<b>125,000</b>	<b>198%</b>				<b>653,000</b>
<b>Sewer Rate Scenario Capital &amp; Reserve Projection</b>																
Capital Expense Projection	-	-		-	300,000		-	-		-	-		-	-		
Reserve Set-Aside Projection					100,000											
<b>TOTAL SEWER RATE SCENARIO CAPITAL &amp; RESERVE PROJECTION</b>					<b>400,000</b>											
<b>TOTAL EXPENSES</b>	<b>3,008,022</b>	<b>2,444,994</b>	<b>-19%</b>	<b>1,984,334</b>	<b>1,832,058</b>	<b>-8%</b>	<b>1,426,877</b>	<b>1,493,784</b>	<b>5%</b>	<b>139,775</b>	<b>305,686</b>	<b>119%</b>				

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

BUDGET ITEM	BUDGET		CHANGE		ALLOCATION OF DISCRETIONARY REVENUE
	17/18 Approved	18/19 Requested	\$	%	
<b>Other Revenue</b>					
Cell Tower Leases	\$ -	\$ 19,200	\$ 19,200		Allocated 100% to Water Revenue
Copies	\$ -	\$ -	\$ -		
Property Taxes	\$ -	\$ 1,135,835	\$ 1,135,835		Allocated to Fire and Park at 92%/8%
<b>TOTAL OTHER REVENUE</b>		<b>\$ 1,155,035</b>	<b>\$ 1,155,035</b>		

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>Salaries</b>					
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
<b>TOTAL SALARIES</b>	<b>390,388</b>	<b>251,585</b>	<b>(138,803)</b>	<b>-36%</b>	
<b>Benefits</b>					
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
<b>TOTAL BENEFITS</b>	<b>140,040</b>	<b>130,873</b>	<b>(9,167)</b>	<b>-7%</b>	
<b>OPEB/Pension Unfunded Liability</b>					
Transfer to OPEB Trust	182,768	185,000	2,232	1%	
Pension Unfunded Liability	120,200	140,000	19,800	16%	
<b>TOTAL OPEB/PENSION UNFUNDED LIABILITY</b>	<b>302,968</b>	<b>325,000</b>	<b>22,032</b>	<b>7%</b>	
<b>Admin Operating Expense</b>					
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%	
CSDA Membership	8,911	6,760	(2,151)	-24%	Based on Actual
District Computer Maint. & Licenses	27,552	24,050	(3,502)	-13%	Ittron, Comp. Maint., Comp. Software, Antivirus
Office Expense	47,425	49,200	1,775	4%	Liens, Records Destruction, Postage, Printing, Actuarial

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
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%	
<b>TOTAL ADMIN OPERATING EXPENSE</b>	<b>272,493</b>	<b>253,915</b>	<b>(18,578)</b>	<b>-7%</b>	
<b>Outside Services</b>					
Janitorial Services	4,178	4,300	122	3%	
Consultant Services	5,304	190,500	185,196	3492%	Kampa Community Solutions GM Services
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
<b>TOTAL OUTSIDE SERVICES</b>	<b>152,984</b>	<b>375,000</b>	<b>222,016</b>	<b>145%</b>	
<b>District Lease Expense</b>					
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		
<b>TOTAL LEASE EXPENSE</b>	<b>6,950</b>	<b>9,150</b>	<b>2,200</b>	<b>32%</b>	
<b>Capital Outlay</b>					
Office driveway, parking lots restoration	-	102,000	102,000		Maintenance necessary before replacement required
<b>TOTAL LEASE EXPENSE</b>	<b>-</b>	<b>102,000</b>	<b>102,000</b>		
<b>ADMIN TOTAL</b>	<b>1,265,823</b>	<b>1,447,523</b>	<b>181,700</b>	<b>14%</b>	

**Groveland Community Services District  
Proposed 2018/2019 Annual Budget  
WATER-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>Service Charges</b>					
Fixed Charges	1,425,292	1,491,836	66,544	5%	Approved Rate Increase
Variable Charges	837,030	849,500	12,470	1%	Conservation efforts
<b>TOTAL SERVICE CHARGES</b>	<b>2,262,322</b>	<b>2,341,336</b>	<b>79,014</b>	<b>3%</b>	
<b>Fees</b>					
Participation Fees	-	5,000	5,000		Not budgeted in current FY
Disconnection Fees	9,124	5,000	(4,124)	-45%	More accurate based on actuals
Unlock Meter Fee	212	300	88	42%	
Backflow Testing	3,395	5,080	1,685	50%	More accurate based on actuals
Account Transfer Fee	9,071	9,050	(21)	0%	
Returned Check Fee	1,273	600	(673)	-53%	More accurate based on actuals
Late Pay Penalty	37,132	35,000	(2,132)	-6%	
Cell Tower Rent	9,888	19,200	9,312	94%	Added AT&T Tower
Interest Earned	2,334	2,000	(334)	-14%	
<b>TOTAL FEES</b>	<b>72,429</b>	<b>81,230</b>	<b>8,801</b>	<b>12%</b>	
<b>Other Non-Operating Revenue</b>					
Non operating Income	902	-	(902)		
Expense Refunds	5,305	-	(5,305)		Not budgeting for going forward
Interest Earned BNY Mellon	4,774	5,000	226	5%	Based on actuals
<b>TOTAL NON-OPERATING REVENUE</b>	<b>10,981</b>	<b>5,000</b>	<b>(5,981)</b>	<b>-54%</b>	
<b>TOTAL WATER REVENUE</b>	<b>2,345,732</b>	<b>2,427,566</b>	<b>81,834</b>	<b>3%</b>	

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>Salaries</b>					
Regular Time	298,330	300,903	2,573	1%	
Overtime	21,600	19,163	(2,437)	-11%	Based on actual current expenses
On Call	21,900	21,900	-	0%	
Admin Leave	750	707	(43)	-6%	
Vacation Leave	16,005	15,770	(235)	-1%	
Sick Leave	14,310	14,424	114	1%	
Holiday Pay	13,105	13,230	125	1%	
<b>TOTAL SALARIES</b>	<b>386,000</b>	<b>386,097</b>	<b>97</b>	<b>0%</b>	
<b>Benefits</b>					
CalPERS Retirement	27,000	24,900	(2,100)	-8%	
FICA	22,005	22,022	17	0%	
Medicare	5,145	5,150	5	0%	
SUI	2,855	2,604	(251)	-9%	
Workers Comp	17,800	15,217	(2,583)	-15%	Based on actual
Health/Vision/Dental Insurance	100,000	97,822	(2,178)	-2%	Calculated based on salary
<b>TOTAL BENEFITS</b>	<b>174,805</b>	<b>167,715</b>	<b>(7,090)</b>	<b>-4%</b>	
<b>Retiree Medical</b>					
Retiree Medical	63,700	55,760	(7,940)	-12%	Medicare shared expense
<b>TOTAL RETIREE MEDICAL</b>	<b>63,700</b>	<b>55,760</b>	<b>(7,940)</b>	<b>-12%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Fuel	18,500	25,900	7,400	40%	Diesel, Gas & Oil combined
Water Meters	-	15,000	15,000		Replacement, Not budgeted previous fiscal year
Uniform/Clothing	10,000	12,240	2,240	22%	Based on actual
Tools/Equipment	2,700	4,000	1,300	48%	Based on actual
Lab Supplies & Equipment	2,424	2,425	1	0%	

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Repair & Maintenance-General	83,404	40,000	(43,404)	-52%	Redistributed funds to new repair & maint. line items
Repair & Maintenance-Vehicles	-	35,000	35,000		New line item, incl. funds from repair & maint. general
Repair & Maint. -Trans/Distribution	29,175	41,000	11,825	41%	Redistributed funds from R & M general
Repair & Maintenance- Treatment	23,792	22,800	(992)	-4%	Calgon UV, AWS, Calibration
Repair & Maintenance- Equipment	15,530	22,000	6,470	42%	Increased maintenance cost
Water Tank Cleaning	7,957	8,000	43	1%	
Safety Equipment/Traffic Control	10,778	9,200	(1,578)	-15%	
Instrumentation Repair	15,914	16,000	86	1%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>220,174</b>	<b>253,565</b>	<b>33,391</b>	<b>15%</b>	
<b>Outside Services</b>					
Janitorial Services & Supplies	4,250	6,600	2,350	55%	Based on actual
Engineering	21,000	15,000	(6,000)	-29%	
Aqua Labs-Lab Tests	44,000	44,000	-	0%	
Programming/Support	8,322	20,000	11,678	140%	More programming support anticipated
Conservation Crew	-	2,000	2,000		
Water Rate Study	60,000		(60,000)	-100%	study completed
Master Plan Development	-	60,000	60,000		
<b>TOTAL OUTSIDE SERVICES</b>	<b>137,572</b>	<b>147,600</b>	<b>10,028</b>	<b>7%</b>	
<b>Cost of Water</b>					
SFPUC	195,206	190,000	(5,206)	-3%	Based on actual
Tunnel Shutdown Related Costs	30,000	25,000	(5,000)	-17%	Based on actual
<b>TOTAL COST OF WATER</b>	<b>225,206</b>	<b>215,000</b>	<b>(10,206)</b>	<b>-5%</b>	
<b>Other</b>					
Utilities	99,541	105,000	5,459	5%	
Training, Conferences & Travel	5,036	9,200	4,164	83%	More staff training



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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Employee Certification	4,273	4,000	(273)	-6%	
Employee Medical Testing	4,760	4,850	90	2%	
Chemicals	43,183	45,000	1,817	4%	
Permits & Licenses	38,192	10,000	(28,192)	-74%	Qualified as Disadvantaged Water Provider
<b>TOTAL OTHER</b>	<b>194,985</b>	<b>178,050</b>	<b>(16,935)</b>	<b>-9%</b>	
<b>Lease Expense</b>					
PML AWS	5,000	5,000	-	0%	
<b>TOTAL LEASE EXPENSE</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL WATER EXPENSES</b>	<b>1,407,442</b>	<b>1,408,787</b>	<b>1,345</b>	<b>0%</b>	
Admin Allocation Transfer Out	657,080	\$837,807	180,727	28%	More accurate accounting
<b>TOTAL WATER WITH ADMIN</b>	<b>2,064,522</b>	<b>2,246,594</b>	<b>182,072</b>	<b>9%</b>	
<b>Capital Outlay</b>					
NTU Meters	7,000	-	(7,000)		
Transfer to Capital Reserve	249,000	-	(249,000)		
Tank 4/Highlands Pumps	12,500	-	(12,500)		
New Ammonia Analyzers	18,000	-	(18,000)		
Maintenance Building	10,000	-	(10,000)		
OSG Units Repair	35,000	-	(35,000)		
Chlorine Tank Coating	500,000	-	(500,000)		
Springbrook Software Upgrade	7,000	-	(7,000)		
Admin Building Repairs/Roof	15,000	-	(15,000)		
SCADA Upgrade	10,000	-	(10,000)		
Water Tank Service/Repair	40,000	-	(40,000)		
2018 Chevy Silverado 1500	25,000	-	(25,000)		
2018 Chevy Equinox	15,000	-	(15,000)		

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Water Pump Replacements	-	30,000	30,000		
Building Upgrades/Repairs	-	68,000	68,000		
General Water Distribution Improv.	-	80,000	80,000		Replacement of valves, hydrants
Truck #9 Replacement		20,400	20,400		
<b>TOTAL CAPITAL OUTLAY</b>	<b>943,500</b>	<b>198,400</b>	<b>(745,100)</b>	<b>-79%</b>	
<b>GRAND TOTAL WITH CAPITAL</b>	<b>3,008,022</b>	<b>2,444,994</b>	<b>(563,028)</b>	<b>-19%</b>	

**Groveland Community Services District  
Proposed 2018/2019 Annual Budget  
SEWER-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>Service Charges</b>					
S01 Res Fixed	969,495	1,134,465	164,970	17%	
S01FC Fixed Consump Fee 3100ga	3,982	5,140	1,158	29%	
S02 Coml Fixed	66,875	78,160	11,285	17%	
S02S Coml w/Stdby	661	775	114	17%	
S03 Coml Fixed	1,062	500	(562)	-53%	
S04 Coml 2 Conn Fixed	6,372	7,455	1,083	17%	
S04S Coml 2 Conn w/Stdby	3,582	5,800	2,219	62%	
S06 Coml 4 Conn Fixed	2,549	2,980	431	17%	
S12/S Stdby & Stdby/Split L	7,057	8,155	1,098	16%	
<b>Fixed Charges</b>	<b>1,061,634</b>	<b>1,243,430</b>	<b>181,796</b>	<b>17%</b>	Using projected rate increase per rate study
Residential Variable	260,118	306,755	46,637	18%	
Commercial Variable	82,939	91,025	8,086	10%	
<b>Variable Charges</b>	<b>343,057</b>	<b>397,780</b>	<b>54,723</b>	<b>16%</b>	Using projected rate increase per rate study
<b>TOTAL SERVICE CHARGES</b>	<b>1,404,691</b>	<b>1,641,210</b>	<b>291,242</b>	<b>17%</b>	
<b>Fees</b>					
Reclaimed Water Sales	2,500	-	(2,500)	-100%	Haven't been selling reclaimed water
Late Pay Penalty	16,391	12,000	(4,391)	-27%	Based on actuals
Cell Tower Rental	6,896	-	(6,896)		Reclassified to Water
<b>TOTAL FEES</b>	<b>25,787</b>	<b>12,000</b>	<b>(13,787)</b>	<b>-53%</b>	
<b>Other Non-Operating Revenue</b>					
Expense Refunds	2,758	-	(2,758)		Not budgeting for going forward
Septage	27	-	(27)		
Interest Earned (S/C UB)	1,194	800	(394)		
Interest Earned Rabobank/BNY	5,623	4,500	(1,123)	-20%	Based on actuals
<b>TOTAL NON-OPERATING REVENUE</b>	<b>9,602</b>	<b>5,300</b>	<b>(4,302)</b>	<b>-45%</b>	
<b>TOTAL SEWER REVENUE</b>	<b>1,440,080</b>	<b>1,658,510</b>	<b>273,153</b>	<b>15%</b>	

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>Salaries</b>					
Regular Time	241,200	258,776	17,576	7%	Increased maintenance effort
Overtime	16,600	16,480	(120)	-1%	
On Call	21,900	21,900	-	0%	
Leave	610	608			
Vacation Leave	12,350	13,562	1,212	10%	Tied to salaries above
Sick Leave	11,000	12,405	1,405	13%	Tied to salaries above
Holiday Pay	10,050	11,378	1,328	13%	Tied to salaries above
<b>TOTAL SALARIES</b>	<b>313,710</b>	<b>335,109</b>	<b>21,401</b>	<b>7%</b>	
<b>Benefits</b>					
CalPERS Retirement	21,500	21,414	(86)	0%	
FICA	17,585	18,939	1,354	8%	
Medicare	4,125	4,429	304	7%	
SUI	2,175	2,239	64	3%	
Workers Comp	14,350	13,086	(1,264)	-9%	
Health/Vision/Dental Insurance	86,000	84,127	(1,873)	-2%	Estimated Increase
<b>TOTAL BENEFITS</b>	<b>145,735</b>	<b>144,235</b>	<b>(1,500)</b>	<b>-1%</b>	
<b>Retiree Medical</b>					
Retiree Medical	52,400	26,240	(26,160)	-50%	
<b>TOTAL RETIREE MEDICAL</b>	<b>52,400</b>	<b>26,240</b>	<b>(26,160)</b>	<b>-50%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Fuel	23,687	12,200	(11,487)	-48%	Diesel, Gas & Oil combined
Uniform/Clothing	8,259	5,760	(2,499)	-30%	
Tools/Equipment	4,652	5,600	948	20%	
Lab Supplies & Equipment	3,500	4,000	500	14%	
Repair & Maintenance-General	62,556	34,000	(28,556)	-46%	Moved funds to new repair & maint. line items
Repair & Maintenance-Vehicles	-	17,000	17,000		
Repair & Maint. -Trans/Collections	5,305	10,000	4,695	89%	Redistributed funds from repair & maint. general
Repair & Maintenance- Treatment	4,500	19,500	15,000	333%	Redistributed funds from repair & maint. general
Repair & Maintenance- Equipment	16,060	20,000	3,940	25%	
Safety Equipment/Traffic Control	6,154	6,200	46	1%	Operating, Safety, Traffic Control combined
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>134,673</b>	<b>134,260</b>	<b>(413)</b>	<b>0%</b>	

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>Outside Services</b>					
Janitorial Service & Supplies	4,000	3,100	(900)	-23%	
Engineering	3,000	8,000	5,000	167%	Additional system evaluation
Aqua Labs-Lab Tests	23,870	22,000	(1,870)	-8%	
Programming/Support	8,013	5,000	(3,013)	-38%	More accurate based on actuals
Annual Collections System Camera Insp.	55,000	55,000	-	0%	
Biosolids Disposal	12,200	7,000	(5,200)	-43%	Change in disposal methods reduces annual cost
Groundwater Monitoring	5,305	3,000	(2,305)	-43%	More accurate based on actuals
Conservation Crew	3,000	2,000	(1,000)	-33%	Split with water
Master Plan Development		60,000	60,000		
<b>TOTAL OUTSIDE SERVICES</b>	<b>114,388</b>	<b>165,100</b>	<b>50,712</b>	<b>44%</b>	
<b>Other</b>					
Utilities	120,652	115,000	(5,652)	-5%	Propane added
Training, Conferences & Travel	4,242	7,000	2,758	65%	More training/ moved funds from emp. cert.
Employee Certification	5,212	3,700	(1,512)	-29%	
Employee Medical Testing	2,818	2,500	(318)	-11%	
Chemicals/Odor Control	36,071	35,000	(1,071)	-3%	
Dam Monitoring Survey	1,857	2,000	143	8%	
Permits & Licenses	40,692	40,000	(692)	-2%	Based on actuals
<b>TOTAL OTHER</b>	<b>211,544</b>	<b>205,200</b>	<b>(6,344)</b>	<b>-3%</b>	
<b>Lease Expense</b>					
Screwpress	38,000	36,395	(1,605)	-4%	Will be paid off this fiscal year
<b>TOTAL LEASE EXPENSE</b>	<b>38,000</b>	<b>36,395</b>	<b>(1,605)</b>	<b>-4%</b>	
<b>TOTAL SEWER EXPENSES</b>	<b>1,010,450</b>	<b>1,046,539</b>	<b>62,251</b>	<b>4%</b>	
Admin Allocation Transfer Out	556,884	\$530,919	(25,965)	-5%	
<b>TOTAL SEWER WITH ADMIN</b>	<b>1,567,334</b>	<b>1,577,458</b>	<b>36,286</b>	<b>1%</b>	
-					
<b>Capital Outlay</b>					
Muffin Monster Grant Match	25,000	-	(25,000)		

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Clarifier Parts /Sludge Pump	7,000	-	(7,000)		
Maint Building	7,000	-	(7,000)		
Transfer to Reserve	100,000	-	(100,000)		
Springbrook Software Upgrade	3,000	-	(3,000)		
Slip line Air 6-inch Ductile	10,000	-	(10,000)		
Sewer Pump Replacement	40,000	-	(40,000)		
Force Main Camera	100,000	-	(100,000)		
SCADA Upgrade	5,000	-	(5,000)		
Sewer Collection Main Ext300'	60,000	-	(60,000)		
2018 Chevy Silverado 1500	10,000	-	(10,000)		
2018 Chevy Equinox	15,000	-	(15,000)		
STP Generator	35,000	-	(35,000)		
Replace STP Reservoir 1 Valves		20,000	20,000		
LS 2 Upgrades and Recoating		100,000	100,000		
Wastewater Pump Replacements		45,000	45,000		
Building Upgrades/Repairs		32,000	32,000		
Road Repairs/Maintenance		48,000	48,000		
Truck #9 Replacement		9,600	9,600		
<b>TOTAL CAPITAL OUTLAY</b>	<b>417,000</b>	<b>254,600</b>	<b>(162,400)</b>	<b>-39%</b>	
<b>Sewer Rate Scenario Capital Projection</b>					
Capital Improvement Annual Cost	-	300,000	300,000		
<b>TOTAL CIP ANNUAL COST</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>		
<b>Sewer Rate Scenario Reserve Set-Aside</b>					
Annual Reserve Set-Aside	-	100,000	100,000		
<b>TOTAL RESERVE SET-ASIDE</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>		
<b>GRAND TOTAL WITH CAPITAL</b>	<b>1,984,334</b>	<b>1,832,058</b>	<b>(126,114)</b>	<b>-8%</b>	
<b>GRAND TOTAL WITH SEWER RATE SCENARIO FUTURE PROJECTIONS</b>	<b>-</b>	<b>1,977,458</b>	<b>-</b>		

Groveland Community Services District  
Proposed 2018-2019 Annual Budget  
**FIRE-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>Taxes</b>					
General Property Tax	1,004,778	1,044,969	40,191	4%	Increase projection provided by County
<b>TOTAL TAXES</b>	<b>1,004,778</b>	<b>1,044,969</b>	<b>40,191</b>	<b>4%</b>	
<b>Variable Revenue</b>					
Strike Team-Equipment Use	50,000	20,000	(30,000)	-60%	Low estimate
<b>TOTAL FEES</b>	<b>50,000</b>	<b>20,000</b>	<b>(30,000)</b>	<b>-60%</b>	
<b>Other Non-Operating Revenue</b>					
Interest Earned -Rabobank	500	1,000	500	100%	Based on actuals
<b>TOTAL NON-OPERATING REVENUE</b>	<b>500</b>	<b>1,000</b>	<b>500</b>	<b>100%</b>	
<b>TOTAL FIRE REVENUE</b>	<b>1,055,278</b>	<b>1,065,969</b>	<b>10,691</b>	<b>1%</b>	

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>CAL FIRE Contract</b>					
Schedule "A" Plan	990,351	996,096	5,745	1%	Estimate provided by CAL FIRE
Amador Plan	239,707	260,384	20,677	9%	Estimate provided by CAL FIRE
<b>TOTAL CAL FIRE CONTRACTS</b>	<b>1,230,058</b>	<b>1,256,480</b>	<b>26,422</b>	<b>2%</b>	
<b>Salaries</b>					
Regular Time	8,650	12,036	3,386	39%	
Overtime	700	767	67	10%	
Vacation Leave	450	631	181	40%	
Admin Leave	-	28	28		
Sick Leave	425	577	152	36%	
Holiday Pay	400	529	129	32%	
<b>TOTAL SALARIES</b>	<b>10,625</b>	<b>14,568</b>	<b>3,943</b>	<b>37%</b>	
<b>Benefits</b>					
CalPERS Retirement	800	996	196	24%	
FICA	675	881	206	31%	
Medicare	160	206	46	29%	
SUI	100	104	4	4%	
Workers Comp	525	609	84	16%	
Health/Vision/Dental Insurance	3,300	3,913	613	19%	
<b>TOTAL BENEFITS</b>	<b>5,560</b>	<b>6,709</b>	<b>1,149</b>	<b>21%</b>	
<b>Retiree Medical</b>					
Retiree Medical	16,000	16,000	-	0%	
<b>TOTAL RETIREE MEDICAL</b>	<b>16,000</b>	<b>16,000</b>	<b>-</b>	<b>0%</b>	
<b>Pension Liability</b>					
Transfer to Pension Liability Account	45,000	36,000	(9,000)	-20%	
<b>TOTAL PENSION LIABILITY</b>	<b>45,000</b>	<b>36,000</b>	<b>(9,000)</b>	<b>-20%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					



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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Radio Communications	1,000	1,000	-	0%	
Fuel	9,500	9,500	-	0%	
Protective Clothing/Wildland	8,000	8,000	-	0%	
Medical Supplies/EMS Equip.	1,000	1,500	500	50%	
Small Tools & Safety Equipment	1,500	1,500	-	0%	Repl Tools, Safety, Rope Gear
Repair & Maint.-Station General	9,550	6,300	(3,250)	-34%	Pest Cont, Barton Doors, Knox Box, Misc
Repair & Maint.-Apparatus	16,500	16,500	-	0%	
Repair & Maint.- Equipment	1,525	1,525	-	0%	Fire Extinguishers, Ladder/Pump Test
SCBA Maintenance/Grants	7,500	7,500	-	0%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>56,075</b>	<b>53,325</b>	<b>(2,750)</b>	<b>-5%</b>	
<b>Other</b>					
Utilities	10,000	12,000	2,000	20%	Propane added
Office & Cleaning Supplies	5,900	5,900		0%	Printing, Operating combined
Training	-	1,000	1,000		
Fire Prevention Supplies/Events	-	500	500		
<b>TOTAL OTHER</b>	<b>15,900</b>	<b>19,400</b>	<b>3,500</b>	<b>22%</b>	
<b>TOTAL FIRE EXPENSES</b>	<b>1,379,218</b>	<b>1,402,481</b>	<b>23,263</b>	<b>2%</b>	
Admin Allocation Transfer Out	47,659	\$16,303	(31,356)	-66%	
<b>TOTAL WATER WITH ADMIN</b>	<b>1,426,877</b>	<b>1,418,784</b>	<b>(8,093)</b>	<b>-1%</b>	
<b>Capital Outlay</b>					
Driveway Repairs	-	30,000	30,000		
SCBA Fill Station	-	45,000	45,000		
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>		

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>GRAND TOTAL WITH CAPITAL</b>	<b>1,426,877</b>	<b>1,493,784</b>	<b>66,907</b>	<b>5%</b>	

Groveland Community Services District  
Proposed 2018/2019 Annual Budget  
**PARKS-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>Taxes</b>					
General Property Tax	87,371	90,866	3,495	4%	Increase projection provided by County
<b>TOTAL TAXES</b>	<b>87,371</b>	<b>90,866</b>	<b>3,495</b>	<b>4%</b>	
<b>Variable Revenue</b>					
Use Fees	500	500	-	0%	
Dog Park Permit Fees	1,250	1,000	(250)		
<b>TOTAL VARIABLE REVENUE</b>	<b>1,750</b>	<b>1,500</b>	<b>(250)</b>	<b>-14%</b>	
<b>TOTAL PARKS REVENUE</b>	<b>89,121</b>	<b>92,366</b>	<b>3,245</b>	<b>4%</b>	

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
<b>Salaries</b>					
Regular Time	17,500	30,090	12,590	72%	5% Allocation of operations payroll
Overtime	1,355	1,916	561	41%	5% Allocation of operations payroll
Vacation Leave	875	1,577	702	80%	5% Allocation of operations payroll
Admin Leave	-	71	71		5% Allocation of operations payroll
Sick Leave	850	1,442	592	70%	5% Allocation of operations payroll
Holiday Pay	775	1,323	548	71%	5% Allocation of operations payroll
<b>TOTAL SALARIES</b>	<b>21,355</b>	<b>36,420</b>	<b>15,065</b>	<b>71%</b>	
<b>Benefits</b>					
CalPERS Retirement	1,600	2,490	890	56%	5% Allocation of operations payroll
FICA	1,325	2,202	877	66%	5% Allocation of operations payroll
Medicare	310	515	205	66%	5% Allocation of operations payroll
SUI	185	260	75	41%	5% Allocation of operations payroll
Workers Comp	1,050	1,522	472	45%	5% Allocation of operations payroll
Health/Vision/Dental Insurance	6,500	9,782	3,282	50%	5% Allocation of operations payroll
<b>TOTAL BENEFITS</b>	<b>10,970</b>	<b>16,771</b>	<b>5,801</b>	<b>53%</b>	
<b>Operating Expense</b>					
Dog Park	400	200	(200)	-50%	
Repair & Maintenance	4,750	7,300	2,550	54%	Turf Maint, Pest, Lighting, Oper Supplies
<b>TOTAL OPERATING EXPENSE</b>	<b>5,150</b>	<b>7,500</b>	<b>2,350</b>	<b>46%</b>	
<b>Other</b>					
Utilities	40,600	42,000	1,400	3%	Based on actual
Janitorial Services	12,500	12,500	-	0%	
Safety Equipment	1,000	1,000	-	0%	
Toilet Rebates	2,000	2,000	-	0%	
<b>TOTAL OTHER</b>	<b>56,100</b>	<b>57,500</b>	<b>1,400</b>	<b>2%</b>	
<b>TOTAL PARK EXPENSES</b>	<b>93,575</b>	<b>118,191</b>	<b>24,616</b>	<b>26%</b>	

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

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Admin Allocation Transfer Out	4,200	\$62,494	58,294	1388%	
<b>TOTAL WATER WITH ADMIN</b>	<b>97,775</b>	<b>\$180,686</b>	<b>82,911</b>	<b>85%</b>	
<b>Capital Outlay</b>					
Playground Equip Construction	25,000	-	(25,000)	-100%	
Sonora Area Grant Match-Surfacing	17,000	-	(17,000)	-100%	
Skate Park Overlay	-	65,000	65,000		
Upper Parking Lot Maintenance	-	60,000	60,000		
<b>TOTAL CAPITAL OUTLAY</b>	<b>42,000</b>	<b>125,000</b>	<b>83,000</b>	<b>198%</b>	
<b>TOTAL WITH CAPITAL</b>	<b>139,775</b>	<b>305,686</b>	<b>165,911</b>	<b>119%</b>	