

Groveland Community Services District
 Adopted FY 2022/23
 Annual Budget

DISTRICT-WIDE SUMMARY	WATER				SEWER				FIRE				PARKS				ADMIN			
	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff
Beginning Cash Balance	2,770,660	2,517,661	2,502,926		4,051,280	3,546,913	2,247,661		999,751	990,347	940,450		378,770	326,777	50,698					
Revenue																				
Services Charges	\$ 2,619,777	\$ 2,620,871	\$ 2,615,311	0%	\$ 2,268,198	\$ 2,252,803	\$ 2,320,202	3%												
Fees	\$ 21,956	\$ 144,086	\$ 75,162	-48%	\$ 20,000	\$ 43,112	\$ 36,750	-15%					\$ 2,500	\$ 3,250	\$ 3,000	-8%				
Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 1,130,673	\$ 1,134,027	\$ 1,170,246	3%	\$ 98,318	\$ 98,611	\$ 101,759	3%				
Other Revenue	\$ 11,500	\$ 8,881	\$ 8,920	0%	\$ 8,300	\$ 7,605	\$ 5,338		\$ 3,350	\$ 56,625	\$ 22,000	-61%	\$ 55,800	\$ 58,588	\$ 59,325	1%				
TOTAL FUND REVENUE	\$ 2,653,233	\$ 2,773,838	\$ 2,699,393	-3%	\$ 2,296,498	\$ 2,303,520	\$ 2,362,290	3%	\$ 1,134,023	\$ 1,190,652	\$ 1,192,246	0%	\$ 156,618	\$ 160,449	\$ 164,084	2%				
Operating Expenses																				
Salaries	\$ 646,737	\$ 615,770	\$ 730,478	19%	\$ 559,073	\$ 523,746	\$ 631,414	21%	\$ 62,018	\$ 8,315	\$ 70,760	751%	\$ 23,959	\$ 17,143	\$ 28,304	65%	\$ 583,498	\$ 524,970	\$ 662,847	26%
Benefits	226,994	242,133	284,518	18%	195,214	202,907	244,686	21%	22,700	14,543	28,452	96%	9,079	7,910	11,381	44%	193,300	191,642	221,932	16%
Retiree Medical	50,000	50,000	55,000	10%	25,000	25,000	27,500	10%	2,000	2,000	2,200	10%								
Admin Operating Expense																				
Equip, Auto, Maint., & Repairs	357,208	295,500	413,000	40%	235,652	176,758	265,986	50%	80,911	57,784	78,911	37%	8,050	6,085	8,100	33%	367,950	388,412	433,226	12%
Outside Services	268,679	139,739	273,500	96%	235,276	116,954	324,900	178%									190,747	121,950	279,488	129%
CAL FIRE (Schedule A)									943,467	942,055	1,164,318	24%								
Other (incl. OPEB, Leases, Cost of Water)	430,550	400,041	464,520	16%	203,500	223,052	252,100	13%	118,550	92,723	167,720	81%	93,700	81,154	77,460	-5%	212,572	212,866	238,440	12%
TOTAL FUND EXPENSES	\$ 1,980,168	\$ 1,743,183	\$ 2,221,016	27%	\$ 1,453,715	\$ 1,268,417	\$ 1,746,586	38%	\$ 1,229,646	\$ 1,117,420	\$ 1,512,361	35%	\$ 134,788	\$ 112,292	\$ 125,245	12%	\$ 1,548,067	\$ 1,439,840	\$ 1,835,933	28%
Administrative Cost Allocation	864,142	805,800	1,025,323	27%	580,800	534,544	688,426	29%	83,910	78,863	99,796	27%	19,215	20,633	22,388	9%	1,548,067	1,439,840	1,835,933	28%
TOTAL OPERATING EXPENSES	\$ 2,844,310	\$ 2,548,983	\$ 3,246,339	27%	\$ 2,034,515	\$ 1,802,961	\$ 2,435,011	35%	\$ 1,313,556	\$ 1,196,283	\$ 1,612,157	35%	\$ 154,003	\$ 132,925	\$ 147,632	11%				
TOTAL OPERATING BALANCE	\$ (191,077)	\$ 224,854	\$ (546,946)	-343%	\$ 261,983	\$ 500,559	\$ (72,721)	-115%	\$ (179,533)	\$ (5,631)	\$ (419,911)	7357%	\$ 2,615	\$ 27,524	\$ 16,452	-40%				
Capital Expenses and Revenue																				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(2,138,200)	(1,596,863)	(2,734,130)		(4,239,417)	-	(6,134,176)		(19,650)	(36,802)	(435,000)		(177,952)	-	(1,290,693)					
Capital Outlay (Expenditures on Fixed Assets)	2,292,244	1,928,575	3,933,568		7,525,334	1,627,088	7,362,247		\$ 168,745	\$ 81,068	\$ 584,540		\$ 538,449	\$ 303,604	\$ 1,047,596					
NET CAPITAL EXPENSES	\$ 154,044	\$ 331,712	\$ 1,199,438	262%	\$ 3,285,917	\$ 1,627,088	\$ 1,228,071	-25%	\$ 149,095	\$ 44,266	\$ 149,540	238%	\$ 360,497	\$ 303,604	\$ (243,096)	-180%				
Reserve Set-Aside																				
Reserve for Capital Outlay	\$ -	\$ -	\$ -		\$ 100,000	\$ 100,000	\$ 100,000		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -					
TOTAL RESERVE SET-ASIDE	\$ -	\$ -	\$ -		\$ 100,000	\$ 100,000	\$ 100,000		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -					
TOTAL EXPENSES (LESS GRANTS)	\$ 2,998,354	\$ 2,880,695	\$ 4,445,778	54%	\$ 5,420,432	\$ 3,530,049	\$ 3,763,082	7%	\$ 1,462,651	\$ 1,240,549	\$ 1,761,697	42%	\$ 514,500	\$ 436,529	\$ (95,464)	-122%				
Debt Service Expenses and Revenue																				
Debt Service Charge Revenue	\$ (607,417)	\$ (607,417)	\$ (607,417)		\$ (328,354)	\$ (328,354)	\$ (328,354)													
Debt Service Payments	515,295	515,295	514,000		295,240	295,240	297,665								43,400					
WWTP Improvement Loan							105,838													
NET DEBT SERVICE	\$ (92,122)	\$ (92,122)	\$ (93,417)		\$ (33,114)	\$ 72,724	\$ 75,149	3%							43,400					
GRAND TOTAL EXPENSES NET REVENUE	\$ (252,999)	\$ (14,735)	\$ (1,652,968)	\$ -	\$ (3,090,820)	\$ (1,299,253)	\$ (1,475,940)		\$ (328,628)	\$ (49,897)	\$ (569,451)		\$ (357,882)	\$ (276,080)	\$ 216,148					
ENDING CASH BALANCE	\$ 2,517,661	\$ 2,502,926	\$ 849,958		\$ 960,460	\$ 2,247,661	\$ 771,720		\$ 671,123	\$ 940,450	\$ 370,999		\$ 20,888	\$ 50,698	\$ 266,846					