

TO: GCSB Board of Directors

FROM: Peter Kampa, General Manager

DATE: August 14, 2023

SUBJECT: Agenda Item 2A: Adoption of a Resolution Approving the FY 2023-2024 Final Budget including Appropriations Limit, Investment of District Funds Policy, Miscellaneous Fee Schedule, Employee Salary Schedule, and Organizational Chart

RECOMMENDED ACTION:

Staff recommends the following action:

I Move to Adopt Resolution 40-2023 Approving the FY 2023-2024 Final Budget including Appropriations Limit, Investment of District Funds Policy, Miscellaneous Fee Schedule, Employee Salary Schedule, and Organizational Chart

BACKGROUND:

Before the Board today is the proposed final draft FY 2023-24 District budget.

The public hearing notice for consideration of adoption at today's meeting was published in the Union Democrat as required by law on June 29, 2023.

Staff has prepared a budget memo that has been provided as an attachment regarding the development of the proposed final FY 2023-24 budget.

ATTACHMENTS:

1. Budget Preparation Memorandum
2. Proposed Draft FY 2023-2024 Budget
3. Appropriations Limit
4. Investment of District Funds Policy
5. Miscellaneous Fee Schedule
6. Employee Salary Schedule
7. Organizational Chart
8. Resolution 40-2023



FY 2023-24 Budget Memorandum



August 14, 2023

1 BUDGET OVERVIEW

1.1 PURPOSE

We are pleased to present to the Board of Directors the final draft 2023/2024 fiscal year budget, which will be described in detail in this budget memorandum. The intent of this document is to describe, in narrative terms, how the budget is planned to support accomplishment of Board goals and management objectives. We provide background on how management is approaching budget preparation, to describe what the budget will and will not contain, changes to be made or expected in operations and administration, infrastructure improvements and other capital investments proposed. After Board review and direction today, a final version of this memo will become the budget narrative that supports and explains the final budget for the benefit of the Board and public. The Budget Memorandum also serves as a foundation for financial continuity and stability through changes in Boards and management into the future.

1.2 TRANSPARENCY

The development of the small public agency budget is as much an exercise in public outreach and education as it is in finance and fiscal accountability. Effective special district budgets tie directly to management goals and objectives, are simply presented and easily understood by the average District service customer. Budgets containing every line item to be purchased are not realistic or necessary in our public service environment, where our revenue is very predictable but our expenses can vary widely due to weather, regulations, natural disasters, critical equipment failure or pandemic. Therefore, this budget is presented with individual line items summarized into functional categories in each service, including:

- Salaries, benefits and pension liabilities
- Operating expenses such as equipment, vehicles, system/building maintenance and repair
- Outside (contractual) services
- Other expenses such as utilities, training, certification
- Leases and debt service (loan) payments
- Capital outlay (projects and equipment with a value of over \$5000 and useful life of greater than three years)

These expense categories are easily understood by the layperson and prepared for the Board and public to understand how much we spend on employees and the cost change from year to year; the amounts invested in infrastructure and equipment replacement, the cost of loans, contracted services and maintenance.

To provide a basis of budget understanding, the assumptions, criteria and procedures of budget development are articulated in this memorandum to offer the reader with the background necessary to comprehend the methodology used and performance to budget within the year currently coming to a close; as well as the ability to transition into the upcoming budget year with the information necessary to identify trends, financial red flags, budget influences and other factors. The budgeting exercise is therefore used as a vehicle to increase financial transparency and accountability.

1.3 ACCOUNTABILITY

Budgeting is also a management tool used to continuously refine financial accounting methods to evaluate the impact of delivering various levels of public services. For example, we need to be able to not only quickly recognize when we have underestimated cost for materials and supplies; we should also have the ability to know whether it was maintenance, state permits or salaries that produced the cost overrun. This provides the Board with the ability to uphold their fiscal responsibilities; seeking clarification, considering budget amendments and/or evaluating options to increase revenue or reduce expense. The budget also lays out the annual expenditure plan that directly ties to and supports the service rates charged. Performance within the budget, accomplishing the District's goals, setting aside reserves for infrastructure and operations provides a measurement of financial success.

1.4 SERVICES PROVIDED

In accordance with [California Government Code Section 61100](#), The District is authorized by the Local Agency Formation Commission (LAFCO) to provide the following services (active powers):

- Water
- Sewer
- Fire
- Park/recreation including Community Centers

1.4.1 Water Service

In accordance with permits issued by the State Department of Public Health, the district provides potable water treatment and distribution service to approximately 3263 connections from Big Oak Flat through Groveland and Pine Mountain Lake. The also provides fire hydrants and stored water for firefighting purposes. The cost of delivering water services is funded 100% by water system user charges and fees. Some infrastructure improvements are funded by state and federal grants, and the district expends much effort to maximize available grants. Grants are very competitive and can take one to five years to complete the application and receive a funding contract. All water system infrastructure grants pay on a reimbursement basis; in other words we must have the cash to pay the contractor, then request reimbursement from the state, which can take two to six months for payment. In funding all of our services, grants are NOT available to pay the cost of staff, chemicals, power, fuel or any other normal operating cost; or to waive or reduce fees or charges for low income, seniors, etc.

1.4.2 Sewer Service

In accordance with permits issued by the State Regional Water Quality Control Board, the district provides wastewater collection, treatment and recycling services to approximately 1565 connections from Big Oak Flat through Groveland and Pine Mountain Lake. As with water service, the cost of delivering wastewater services is funded 100% by sewer system user charges and fees, and some infrastructure improvements are funded by state and federal grants.

1.4.3 Fire Services

The district fire department provides fire suppression and protection, emergency response, emergency medical, rescue and hazardous materials response services within the district boundaries and surrounding areas under mutual aid agreements. The fire department is funded entirely with ad-valorem property tax dollars received by the District (not a special tax or assessment). The District typically allocates 92% of the total property tax received to fund the fire department. Prior to 2012 when it expired, the District also had a property assessment in place that generated approximately \$250,000 annually. A special tax measure on the 2012 and 2021 ballot failed, and the department has only property taxes remaining, coupled with small amounts of reimbursements for equipment used on state fires. Grants are available for some projects and programs, such as new fire safety and inspections; but not to cover permanent staffing or operating expenses such as fuel.

The GCSD fire department has no direct employees and is staffed under contract with CAL FIRE. Two CAL FIRE firefighters are on duty at the District station 24x7 and the fire engines and all equipment in the station are owned and maintained by GCSD. During the fire season, the CAL FIRE station on Merrell Road is also staffed with a minimum of two full time firefighters at state expense. During non-fire season (typically November – April), Tuolumne County funds the cost for these two full time staff to remain at the CAL FIRE station to respond to District emergency calls under mutual aid. District maintenance and administrative staff are responsible for fire department equipment and buildings, finances, planning, communication, contracts and other management matters. Please see the [2020 Fire Department Master Plan](#) which outlines concerns with the low level of staffing and funding available to support the fire department.

In response to the fire department financial deficiencies identified by the District and in the fire master plan, the District and Tuolumne County initiated the formation of the Tuolumne County Fire Authority (TCFA) in early 2021, for the purpose of providing a means to place a special tax on the ballot on June 8th 2021 to fund fire services in most of the county. Unfortunately, the tax measure known as “Measure V” failed. In May of 2022, the county approached the District with a proposal to bring additional resources and enhanced service to the Groveland area via a partnership and co-location at the District Fire Station 78. The District entered into a License and Cost Reimbursement Agreement with the county on August 1, 2023 for the placement of a county engine and staff at Station 78. The initial term of the agreement was one (1) year.

1.4.4 Park Services

The District owns and operates Mary Laveroni Park and all of its amenities, as well as the dog park and Leon Rose Ballfield. The District also provides limited recreational programs run by volunteers such as Movies in the Park. The park operation is funded by the remaining 8% of the ad-valorem property taxes and a small amount of facility rental fee revenue. Competitive grants are occasionally available to build new amenities and replace infrastructure, buildings and related equipment. As with the Fire Department, the park services also share maintenance and administrative staffing with all other services. With increasing maintenance costs at the park and very small increases in property tax revenue, amenities such as Leon Rose Ballfield can only be opened to the public if operated and maintained by volunteers. The District has a goal of increasing partnerships and revenue-generating amenities at its parks.

1.5 SERVICE LEVELS

Special districts are truly the most responsive vehicle in which to respond to a community's service provision needs. In some cases, a district is formed to provide a single public service such as water or wastewater, and in others such as GCSD, a district is formed to provide multiple public services, tailored at a level specific to the needs of the community. Considering these differences, it is important to understand the fact that some of our service levels are fixed by law or state/federal regulations and we must comply with these regardless of the impacts on the budget. Other service levels are at the discretion of the district through its Board of Directors; and considering public input as further described below.

1.5.1 Mandatory Service Level Example

The Local Agency Formation Commission (LAFCO) Resolution that formed GCSD assigns to us the responsibility to provide water and sewer services; which must be delivered in a manner that protects public health and safety, and in strict compliance with State and Federal Permits, regulations and laws. We have an obligation to provide our community with safe drinking water. We are mandated to comply with Safe Drinking Water laws and requirements, and if we do not, the state will levy steep fines, penalties and expensive/unplanned improvement requirements. Pleading that the District or its customers cannot comply with OSHA laws, Safe Drinking Water or Clean Water Act requirements because we do not have enough money, have high unemployment and low household income in the community; will not relieve the District of the fines or enforcement plus the requirement to be in compliance with laws. Also, as community members responsible for healthy drinking water, our staff and management will not allow customer water quality to suffer due to budget cuts.

The District Board and management have NO flexibility when it comes to providing service in compliance with these requirements, no matter how costly. Therefore, management will budget for compliance including ensuring an adequate staff of state certified operators, mandated training, chemicals, reliable pumps, controls, monitoring equipment, reliable vehicles and equipment and safety equipment. Qualified, certified staff do not come cheaply as they are in high demand in the region, state and country and the employment market is very competitive with high paying agencies such as the valley irrigation districts and City/County of San Francisco at its Hetch Hetchy facilities. We also budget for consultation with qualified engineers to ensure we are operating in accordance with current industry practices and in the most cost effective manner possible. All water and sewer utility and treatment facility construction must meet strict state standards, and District contractors must by state law be paid Prevailing Wage, which typically adds up to 30% to a project cost over what a private citizen pays for the same construction work.

1.5.2 Discretionary Service Level Example

Fire and Park services are examples where we have the discretion to set service levels. With regard to parks, if we own and operate them, certain less onerous mandatory requirements apply, including:

- To reduce liability, we must maintain for public safety. We can, and will be sued for a dangerous or defective condition of public property
- We must comply with all handicapped accessibility requirements for facilities and buildings
- Playgrounds must be constructed and maintained in compliance with the Handbook for Public Playground Safety
- We must comply with public contracting requirements such as payment of prevailing wage; CEQA and non-discrimination requirements

However, if we have no money available to operate a baseball field, replace a leaky roof, replace a broken refrigerator, irrigate or mow the lawn, stripe the parking lot, or keep the skate park open when

the concrete fails; there is no requirement in law to provide for these. Therefore, as unpopular as it may be, if there is no money, the District can budget \$0 for water and \$0 for power, close and lock buildings and stop mowing the lawn.

In the example above, the District does have the ability to propose the adoption of a funding measure, such as a property assessment or special tax, that if approved by the voters can be used to maintain services at a current level or improve them to the level desired by the community. Once a funding measure is approved, law requires that those funds can only be spent on the services and improvements for which they were approved by the voters. The District is currently actively seeking grant funds to increase the park amenities that can be reserved and rented by the public; thereby increasing revenue for the parks department.

In a very high fire hazard zone like the GCSD service area, one would assume that having a local fire department would be mandatory; however this is not the case. If the district budget and revenue will not support the cost of operating a fire department, the Board can choose to petition the Local Agency Formation Commission (LAFCO) to stop providing the service. The District could choose to terminate its Schedule A contract with CAL FIRE and have only a volunteer department, when and if personnel were available. While providing fire services whether volunteer or through CAL FIRE, strict state mandated procedural, training, safety and documentation requirements exist and must be followed. Obviously having no fire department or a volunteer only department would have a negative effect on property insurance and safety throughout the district and region. Providing and receiving mutual aid and responding to emergencies outside the district boundaries is also at the discretion of the GCSD Board.

1.6 GENERAL BUDGET DEFINITIONS

1.6.1 Administrative Expenses

All administrative, or overhead expenses are presented in their own category on the [District- Wide Budget](#) for transparency and evaluation purposes. The salary and benefits of office staff, management, office expense, insurance, board expenses and other basic, foundational costs incurred to administer the affairs of the District, regardless of the services provided, are accounted for in the administrative expense. As a standard accounting practice in local government, administrative expense is either funded by allocation of property tax dollars, or distributed to the various services provided, at an allocation percentage based on the level of administrative effort that goes into delivering the respective service.

Continuing in 2023/24, it is recommended that GCSD allocate the administrative expenses to each of its service funds based on an appropriate percentage of benefit derived. The administrative overhead is allocated to water and sewer services proportionally based on the numbers of customers served. The proportional share of administrative expenses paid by park and fire services are based on the estimated level of administrative effort to manage the respective services and meet the goals of the Board.

1.6.2 Revenue

1.6.2.1 Taxes and Assessments

- **Property Taxes – Current Secured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all secured property within the Groveland Community Services District service area. This tax is secured by a lien on real property and are subject to 1% of market value limitations of Proposition 13. The Board of Directors has the discretion to allocate ad valorem property taxes to any and all

legitimate expenses of the District. Historically, the District has allocated all ad valorem taxes received to the Fire and Park services.

- **Property Taxes – Current Unsecured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all unsecured property with the District’s service area. The term “unsecured” simply refers to property that is not secured real estate such as a house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (office equipment, owned or leased), boats, berths, or possessory interest for use of a space.
- **Assessments** (In our case also referred to as Bonds): A levy or charge upon real property by an agency for a special benefit conferred upon the real property that is subject to Proposition 218.

1.6.2.2 Service Charges

Property related charges imposed for a property related service. Article XIII D of the California constitution determined that water and wastewater are property related services subject to the ratemaking procedures of Proposition 218 (1996).

- Water Service Charge: Fees collected to recover the cost of providing water service and potable water to District customers. The fixed charge or “base rate” is levied on a monthly basis to keep the water system in a “ready to serve” condition.
- Wastewater Service Charge: Fees collected to recover the cost of wastewater collection, treatment and disposal services to District customers. The fixed charge or “base rate” is levied on a monthly basis to keep the wastewater system in a “ready to serve” condition.
- Variable Rates: the dollar amount charged per unit of water consumed and/or sewage discharged based on meter readings

1.6.2.3 Fees

Miscellaneous set fees such as late fees, door notice fees, hydrant meter rental, hookup fees, reconnection fees, property transfer fees and returned check fees. All fees are charged related to actions or non-actions specific to a customer’s water or wastewater account, for facility rentals and other administrative processes. Government Code § 61115(a)(1) provides that the District Board of Directors can, by ordinance or resolution, establish fees for the services and facilities that the District provides. All such fees must be reasonably related to the service provided. The fees cannot be used as a source of “general revenue” for the District. The District has adopted a Miscellaneous Fee Schedule which contains the various charges for extra services provided by the District.

1.6.2.4 Grants & Donations

Various grants or donations received for specific purposes or areas. Grants are only included in the budgeted revenue if a grant agreement is in place and the receipt of the grant revenue can be certainly expected within the fiscal year. Grant revenue may be listed as contingent if there is a reasonable expectation that the money will be received to offset a particular expense.

1.6.2.5 Other Revenue

- **Strike Team and Equipment Rental Revenue:** Income received from the State of California and Federal Government to reimburse the District for expenses related to responding to a request for mutual aid to fight wildfire (Strike Team). This is applicable to the fire fund only.
- **Lease Revenue:** Income received from the rental of District property, equipment or buildings.
- **Cell Tower Rental:** Income received from the rental of District property to telecommunications companies for the location of cellular and data transmission facilities.
- **Sale of Assets:** Monies received from the sale of buildings, vehicles, land or equipment owned

by the District.

- **Interest Revenue:** Interest earned on investment of District funds, such as Money Market accounts or LAIF.

1.6.3 General Expenses

- **Salaries:** Costs associated with compensation paid to employees and interns of the District including regular pay, overtime, standby, vacation, sick, strike team, cell phone stipend, uniform allowance, and intern stipends.
- **Benefits:** Costs associated with all fringe benefits and payroll related expenses for District employees. Costs include payroll taxes, retirement contributions, health/vision/dental insurance premiums, and workers compensation insurance premiums.
- **OPEB/Pension Liability:** Other Post-Employment Benefits (OPEB) reflects the cost of pre-funding medical benefit costs which will be provided to current vested employees (hired prior to 2013) upon retirement. Employees hired after 2016 do not receive District payment of medical insurance in retirement. Those hired between 2013 and 2016 receive retiree medical insurance based on a vesting schedule (years of service). This annual payment, which is calculated based on an actuarial valuation, is deposited into a specific (interest earning) trust fund intended to reduce and control future retiree medical insurance costs. Pension liability is the amount of estimated payments to fund the deficit in the District's retirement account with CalPERS.
- **Retiree Medical:** The direct cost of medical insurance premiums for existing retired employees that receive this benefit in which they are vested.
- **Equip, Auto, Maint, & Repairs:** This category of costs includes maintenance and repair of equipment, facilities, and vehicles; fuel; safety supplies and equipment; new equipment purchases with a purchase price of less than \$5,000 per item; personal protective equipment; landscaping and janitorial services.
- **Outside Services:** Costs from professional outside consultants/service providers including public outreach, human resources, auditing, legal, engineering, medical, janitorial, lab services, and IT service providers.
- **Other:** Other costs consist of state permits, utilities, phone and communication expenses, property and liability insurance, training, conferences, travel, certifications, public education materials, software licenses and maintenance.
- **Cost of Water** - In the water fund, the purchase of water from SFPUC and tunnel outage related costs.
- **Debt Service:** The amount of (loan) principal and interest due during the fiscal year on debt incurred for previous capital improvement purchases/projects.
- **Capital Outlay:** Assets or improvements with a cost of \$5000 or more and a useful life that is longer than three years. The cost of engineering, materials, supplies, permits and construction contracting is included with the cost of each project.

1.6.4 Reserves

Fund balances/net assets set aside to meet known and estimated future obligations and to ensure available cash for normal operations. Reserves are typically established based on improvements identified in adopted capital improvement plans and master plans. Reserves are shown as both an expense (where a certain amount of cash is set aside) and a revenue (Transfer in) to fund a project or purpose for which they are set aside.

1.7 2022/23 BUDGET PERFORMANCE AND ACCOMPLISHMENTS

The projected fiscal year end for 2022/23 total operating revenue and operating expenses for each fund is summarized below:

WATER	AMOUNT	SEWER	AMOUNT
Revenue	\$2,766,652	Revenue	\$2,458,600
Expenses	\$2,805,965	Expenses	\$2,148,681
Revenue Over (Under) Expenses	\$(39,313)	Revenue Over (Under) Expenses	\$309,919

FIRE	AMOUNT	PARK	AMOUNT
Revenue	\$1,347,041	Revenue	\$190,228
Expenses	\$1,373,103	Expenses	\$140,103
Revenue Over (Under) Expenses	\$(26,062)	Revenue Over (Under) Expenses	\$50,125

Investing in Capital Assets – July 1, 2022 – June 30, 2023

As has been the trend the last several years, the District continues to make significant progress towards capital improvements and is projected to complete approximately \$5,524,422 in infrastructure improvement projects and equipment purchases by fiscal year end funded with dollars generated from customer rates, state grants and reserves. The capital projects completed in FY 2022/23 are listed below and financial detail included in the [Capital Outlay Budget](#) sheet attached to this memo:

Building and Infrastructure

Big Creek/2G Clearwell, Butler Way Rehabilitation Project

This project has spanned over three fiscal years and is expected to be completed in 2023/24 fiscal year.
FY Total \$282,783

Big Creek WTP Asphalt Replacement

The Big Creek WTP Asphalt Rehabilitation Project replaced all failed asphalt, graded for proper drainage, and recompact roadways. This project was not a part of last year's asphalt rehabilitation project due to the Big Creek Clearwell Project.

FY Total- \$85,577

Wastewater Treatment Plant Reservoir 1 Liner Project

This project replaced the existing damaged liner, changed the inlet location, and added safety protective measures by fencing the reservoir.

Reservoir 1 adds additional storage during high flow events and or upsets in the treatment process.

FY Total-\$371,719

Groveland Asset Rehabilitation and Beautification Project

The District completed much of the planning and design work associated with the development of construction plans for this project, which is projected to go out to bid in September 2023. This also includes partial expenses for the construction of the new restroom that will replace the old restroom located in Mary Laveroni Park, in addition to the expense of clearing the trash from the recently acquired 37 acre property. This project is funded at 75% through the state's Clean California Local Grant Program.

FY Total-\$337,884

Equipment

New Dump Truck

This piece of equipment replaced the existing 1986 dump truck that has gone past its life expectancy and does not have current standard driver and operator safety features.

This truck was ordered in FY 2021/22, but with availability issues experienced as a result of the COVID-19 pandemic was delayed until FY 2022/23.

FY Total- \$177,892

New Vac-Con Truck

The Maintenance Department needed a Vac-Con Truck as our current vacuum and flushing trucks did not meet operating needs in maintaining our wastewater collection system. Our current vacuum truck did not have the capability to clean four of our lift stations and has a difficult time cleaning several others. The existing flush truck has a hard time pushing the linear footage needed to efficiently clean the district's sewer mains. The District relied heavily on Presidio Systems, Inc. (PSI) to fill the gap in our equipment short fall capabilities, which poses several problems. PSI is the only company we can find to perform this work and they are based out of Livermore. Getting them scheduled and up to Groveland can often take anywhere from two weeks to a month. It also comes with a heavy expense, not just because of the work we have them perform, but because it takes them a total of six to eight hours of round-trip travel time.

The specifications of the Vac-Con surpass the specifications of our current equipment, which afford us more independence in maintaining our system and efficiency in responding to emergencies. While the Vac-Con Truck is primarily used for maintenance of the wastewater collection system, it also helps with other District maintenance and operational tasks. The Vac-Con Truck is an excellent tool for excavation, which helps when responding to water breaks in our distribution system. It also helps with the cleanup of water breaks, cleanup of sewer spills, and Sewer Treatment Plant maintenance efforts. This new piece of equipment gives staff the ability to clean all main hub lift stations more frequently, which will help with odor reduction at these stations. Its new and upgraded technology will make routine collection system maintenance easier, safer and expand productivity due to the fact this truck will have the function of two trucks.

This truck was ordered in FY 2021/22, but with availability issues experienced as a result of the COVID-19 pandemic was delayed until FY 2022/23.

FY Total- \$548,30

C&D Truck

The C&D Department needed an additional work truck to maintain workflow when other service trucks are down for repairs, service, etc. We were experiencing more frequent and extensive repairs with our older trucks in the C&D Department creating an impact and disruption to operations.

FY Total- \$73,617

Truck 15 Replacement

This truck replaced Truck 15, which is an 18-year-old truck and has been out of service frequently requiring extensive maintenance work to be performed. This truck is a one-ton service body truck with a bumper mounted crane which is used for water and sewer infrastructure repairs.

FY Total- \$103,745

Truck 6 & 8 Replacements

These two (2) trucks were supposed to be replaced last year fiscal year, but due to availability, pricing, and ordering problems as a result of the COVID-19 pandemic, they had to be moved to the 2022/23 fiscal year.

FY Total-\$91,749

Lift Stations 9 & 10 Pump Repair

The District operates each Lift Station with two (2) submersible pumps for redundancy purposes, and keeps one stored for backup in the event we lose a pump. This purchase repaired Lift Station 9 and 10 submersible pump and stored for backup.

FY Total-\$24,800

2G Booster Pump Repair

This pump transfers water from the Second Garrote Water Treatment Plant to Tank #1.

The repair consisted of disassembling/inspection, bearings, seals, sleeves, collars, bushing and shaft repair. Steam, bake, test, and paint.

FY Total \$14,066.35

Flow Monitoring Equipment

This equipment will help monitor I&I in the collection system.

FY Total- \$45,643

Tire and Balancing Machine

This is a new piece of equipment that allows maintenance staff to change/repair tires on-site with minimal truck and shop down time.

FY Total- \$8,315

Skip Loader Tractor

Prior to this purchase, staff did not have a way to maintain District dirt/gravel roads, ditches and had to rely on outside contractors to perform this work. This new piece of equipment gives staff the ability to

maintain all gravel and dirt surfaces, correct drainages, and clean ditches on a routine basis.

FY Total- \$115,624

Shop Parts Washer

This piece of equipment replaced our current rented parts washer with a larger and more efficient unit that we own and maintain. Prior to the purchase of this piece of equipment, the District would spend around \$2,500 annually on rented equipment.

FY Total- \$8,757

Generator Installations

This Generator Installations Project covered the installation and modifications needed (concrete, electrical, temporary power, etc.) to install nine (9) new generators purchased with grant funding.

FY Total- \$619,098

Sewer Treatment Plant Polymer Pump System

Polymer is used to help collect any solids/turbidity in our final effluent helping us stay in compliance with State Regulations during high flows or upsets in the Sewer Treatment Process. Prior to this purchase, operators had to mix polymer multiple times daily to get a continuous flow throughout their shift. If the Sewer Treatment Plant had any kind of upset in the treatment process, operators had to come in after hours and mix additional polymer. The new pump reduces the need for operators to handle polymer, and allows for 24hrs of regulated continuous flow.

FY Total- \$17,765

Water Treatment Plant Flowmeters

The Water Treatment Plant Flowmeter Project replaced/updated our current outdated flowmeters (influent/raw water-effluent/finished water) at both Water Treatment Plants. These flowmeters have better support (parts, tech. support), higher accuracy and more functionality to work with our new historian software.

FY Total- \$28,778

Technology Improvements

SCADA Improvements

This project consisted of adding Historian Software optimizing our current Supervisory Control and Data Acquisition (SCADA) system's efficiency and functionality, giving staff the ability to provide better water and sewer system management, troubleshooting, repair, increase predictability and reliability, and create more detailed reports (trends, flow, levels etc.).

FY Total: \$72,704

Weather Stations/Micro server

The purchase of this new weather station gives the District the ability to better monitor the Inflow and Infiltration (I&I) of stormwater entering into the collections system.

FY Total: \$6,133

Engineering

Below is the planning and design work expense performed by the District’s engineers for the respective project; getting them ready for funding and construction.

Drought Resiliency Project (8.4M Grant)

Projected to go out to bid in FY 2023/24.

FY Total-\$125,381

Headworks Phase 2 Project

Awarded to SMCI Inc.

FY Total-\$20,299

1.8 BOARD DIRECTION RELATED TO BUDGET 2023/2024 DEVELOPMENT

The staffing plans, employee development strategies, projects, major purchases, technology, studies and management actions planned for 2023/24 are each intended to support accomplishment of the following adopted Board Goals:

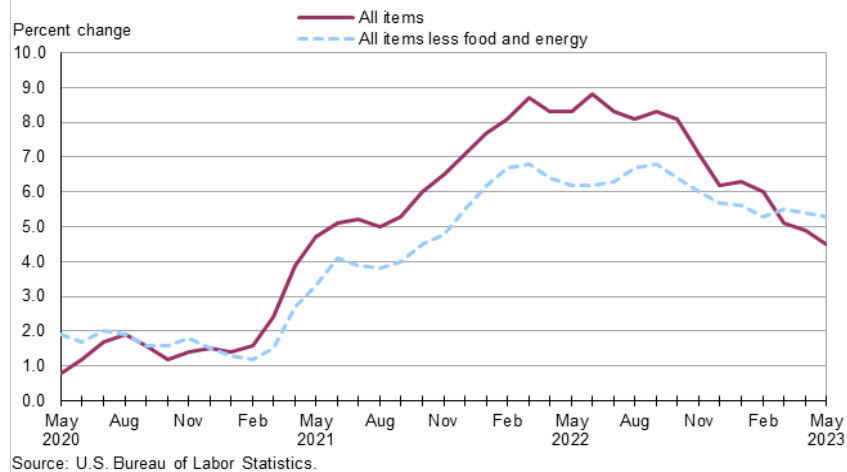
1. Support an Excellent, Efficient and Qualified Staff
2. Adopt/Update Solid Policies and Ordinances
3. Support Facilities and Operations to Stabilize Long Term Cost by Planning for the Future and Reduce the Rate of Cost Increase
4. Support Excellent Customer Service, Customer Relations and Outreach
5. Ensure the Financial Stability of the District by Planning Long Term Versus Crisis
6. Provide the structure, process and staffing for competent, transparent and accountable governance and administration of all District services

1.9 2023/2024 Operating BUDGET HIGHLIGHTS:

This section of the Budget Memorandum is intended to provide the reader an overview, or “bottom line” of what has changed from prior years, and where to focus in the budget for major projects or purchases. Additional detail is provided later in the report supporting the budget highlights, which include:

- Administrative expenses of \$ 2,133,582 which reflects the baseline cost of staffing the office, business equipment, office supplies, Board of Directors training and stipends, operating and maintaining the District office and related facilities. The current proposed budget allocates the majority of administrative expenses based on customer count in water and sewer, and based on the estimated amount of administrative staff effort for fire and park, as follows:
 - Water – 56%
 - Sewer – 38%
 - Fire – 5%
 - Park – 1%
- 5.1% COLA increase to all positions in the salary schedule based on Western Region CPI. **PLEASE NOTE:** The MOU allows for a max COLA of 3%; last FY the Board directed staff to adjust the COLA to the actual figure reflected in the 12-month CPI as of March due to historic inflation rates and a concern that the District would fall behind in maintaining industry competitive wages. Management prepared the budget to reflect the direction received by the Board from the previous fiscal year.

Chart 1. Over-the-year percent change in CPI-U, West region, May 2020–May 2023



- Employee merit salary step increases for employees meeting and exceeding performance expectations
- Consulting services to optimize employee job duty efficiency and improve employee attraction and retention capabilities, which include performing an organizational staffing evaluation including a benchmark comparison of our services, positions and staffing against other similar districts; revising and updating job descriptions, developing employee responsibility/salary advancement path and incentive pay program for those exceeding performance expectations. This was budgeted for in previous fiscal year, however workload did not allow this to be accomplished
- Water fund revenue **falls short** of covering the projected operating expenses by \$705,299. The lack of a water rate increase for the last two years has resulted in an unbalanced budget. A 2% water rate increase each year would have balanced the budget without the use of fund balance (reserves)
- NBS Consulting was awarded a contract to conduct a Water Rate Study at the end of FY 2022/23 at \$40,000. These funds have been carried over to the FY 2023/24 budget
- Sewer revenue **falls short** of covering operating expenses by \$301,828
- NBS Consulting was awarded a contract to conduct a Sewer Rate Study at the end of FY 2022/23 at \$40,000. These funds have been carried over to the FY 2023/24 budget
- Fire service property tax revenue **shortfall** of \$338,162 if Schedule A contract is billed at the CAL FIRE estimated budget. The above operating revenue shortfall does not include the necessary +\$250,000 in equipment replacement funds or funds for increases in staffing.
- Park fund revenue **falls short** of covering operating expenses by \$13,423. The Park property tax revenue is not adequate to cover long term facility and equipment major maintenance, replacement or improvements.

2 2023/24 BUDGET DISCUSSION

2.1 BUDGET DEVELOPMENT PROCESS

The District’s budget is developed for the ensuing fiscal year, initially by office and operations management staff under the direction of the General Manager. Expenses and revenue through the first six to eight months of the year are closely analyzed and then projected through the end of the year. To understand financial trends and identify potential budgeting inaccuracies, the expenses and revenue are

then compared to previous years' budgets and actual fiscal year-end figures. These identified trends, as well as areas where we had in previous years budgeted too high or low, are taken into consideration in development of the next fiscal year's budget. Further, budget criteria are identified, and assumptions made about known changes in expenses and revenue for the next year; which are then forecasted to further guide budget development.

The District budget proposal is very simply constructed and presented, due to the relatively stable and very limiting nature of our funding and limited expense fluctuations; therefore, this narrative is very important in understanding the financial condition of the District.

2.2 SERVICES CRITERIA

Following are some basic assumptions and criteria used in our budget development, which are driven by the Board adopted/amended Management Objectives. Detailed in the following section are specific management directives issued to staff to guide their overall approach to budget development, and setting certain minimum and maximum goals:

2.2.1 Water/Sewer

- Customer Service levels will be maintained or improved
- Preventative maintenance of the sewer system will continue in compliance with the adopted SSMP and at industry standards; completed with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- Sewer Collection system odors from lift stations are to be reduced through increased, thorough removal of accumulated solids and installation of odor filtering systems
- Preventative maintenance of the water system will increase over 2022 with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- System repair and maintenance capital improvements will continue at 2022 pace
- Staffing, equipment and maintenance plans will take into consideration that the sewer collection project will start in summer and extend for a year with potential disruptions in service and emergency situations
- Water and wastewater quality will be maintained at all times
- Efforts and expenditures will continue to be invested in optimizing water and wastewater treatment processes
- Public Outreach regarding operations and improvements will continue to increase
- SCADA technology will be optimized, and digital asset management (GPS) implemented and maintained
- Compliance is mandatory with state permits and other regulatory and legal requirements
- Employee and public safety is of utmost importance
- Equipment is to be safe, reliable and operable for the intended purpose

2.2.2 Mary Laveroni Park

- Improvements to park infrastructure will be planned and implemented to stabilize and reduce operating costs without reducing services; while designing overall improvements to increase revenue generation
- Public safety, public health and park condition is a top priority

2.2.3 Fire

- Continue the Cal Fire Schedule A Contract and to provide the highest level of services possible
- Maintain equipment and facilities in a safe, reliable manner and replace critical equipment that has failed or reached its useful life
- Develop an understanding of the benefits to the county and region of providing mutual aid emergency response services
- Understand that fire revenue does not cover the cost of operating the fire department, but that reduced staffing or equipment reliability puts the public and our firefighters at risk

2.2.4 Administration and General Directives

- Capital investments will be made in improvements that will reduce long term costs, rather than to “save (short term) cost at all cost”
- Technology will be safe, maintained and improved
- Public outreach on District management and administration will be increased
- Financial practices will be solid, safe and audits clean
- The Board of Directors will continue to function as a knowledgeable, functional governance team
- Maintaining a forward thinking, efficient and technology-based records management system is a priority
- Employee and customer safety will be considered in staffing arrangements in the office and in office modifications to maintain social distance, provide privacy for work focus and clean work areas

2.3 REVENUE ASSUMPTIONS

- Grant/loan revenue is budgeted to offset project costs where funding contracts are in place as of June 2023
- [Water Service Charge](#) base and variable rate increases are not reflected in the budget. If the rate increases that are presented in the cost of service study are approved, a later budget adjustment to revenue will be made.
- Interest earnings are expected to increase with the District’s investment of funds in CA Class and Mechanics Bank Money Market Accounts.
- [Wastewater \(Sewer\) revenue](#) base and variable rate increases are not reflected in the budget. If the rate increases that are presented in the cost of service study are approved, a later budget adjustment to revenue will be made.
- Property Tax (normally allocated to Park and Fire Services) is estimated to increase by 2% which is the normal Proposition 13 allowed inflation increase levied by the county. Ninety Two percent (\$1,280,616) of the property tax will be allocated to Fire, and 8% (\$111,359) to Park services.

2.4 EXPENSE ASSUMPTIONS

- Staffing level remains the same, although a new position was created, that will have overlap with an existing position for a few months, until cross training can be completed.
- Salary and salary related benefit expenses applied to all services are increased by the 5.1% cost of Living(COLA), and merit salary increases are budgeted for highly performing employees
- Hire consultant for completion of the organizational evaluation and classification descriptions and employee performance/advancement plan

- Consultant contract for public outreach and social media management will be necessary and continue this fiscal year
- CAL FIRE costs will be budgeted in accordance with the 2021 contract as adjusted based on estimated fiscal year end 2022/23 amounts billed, and it is assumed that the actual amount billed to the District will steadily increase to the amount budgeted in future years
- A Fire Tax Rate Study was added to the budget per Board direction at the budget workshop held in the previous FY. This amount has been carried over to the 2023/24 FY budget as this was not accomplished in the previous FY.
- A loan of \$350,000 was secured in the Park fund expenses to pay the 25% local match cost of the Groveland Asset Rehabilitation and Beautification Project. The annual loan payments will total \$43,000 for 10 years.
- Expenses for materials and supplies are expected to increase slightly as the impacts of COVID-19 have begun to level out.
- Utility expenses and fuel are budgeted to take into consideration current and projected trends.
- A Water and Sewer Rate Study has been budgeted for the upcoming fiscal year as a contract to conduct a cost of service study wasn't awarded until the end of the previous FY.

3 CAPITAL IMPROVEMENT PROJECTS/PURCHASES

Each fiscal year, the District budgets for the replacement of vehicles and equipment based on criteria including age, maintenance history and impending breakdowns, criticality of the item and its need/planned use for the year, safety and reliability. Heavy equipment and diesel trucks are required by the California Air Resources Board to be upgraded to current emission standards, or an equipment replacement program implemented; and the most cost effective for the District is to replace the vehicles over time as their upgrade would not be cost effective.

The district also identifies necessary infrastructure replacements and improvements based on maintenance history, life expectancy, changes in state regulations, to extend the life of existing facilities and to improve facilities to increase efficiency, safety, and stabilize or reduce long term cost. Construction capital improvements are typically designed by the district engineer with construction contracts awarded through a competitive bidding process.

These projects have been broken down into three categories, Building and Infrastructure, Equipment, and Technology.

Building and Infrastructure

Park Improvements

The District was awarded grant funds for 75% of the cost of the Groveland Asset Rehabilitation and Beautification Project which is located on Mary Laveroni Park and the adjacent 37 acre parcel recently purchased by the District. The project includes expenditures of approximately \$689,261 this FY:

Waste reduction project infrastructure components:

- Replacement of an undersized, non-functional public restroom with a new restroom in Mary Laveroni Park, sized appropriately to handle peak usage rates of 300 persons per hour, including site lighting, ADA drinking fountains and heating for winter use.
- Installing eight (8) new, animal resistant trash and recycling receptacles in the park and twelve (12) along the adjacent downtown Main Street.

- Removing approximately 50-80 cubic yards of debris and trash from a GCSD property adjacent to the park allowing this new 37 acres amenity to be opened to the public
- Removing approximately 3000 square feet of irrigated turf grass reducing potable water consumption by 50,000 gallons per month and saving \$757 per month in water costs

Pedestrian and mobility improvements include:

- Construct new walkways and paths connecting and providing handicapped access to the lower park, new restrooms, bus shelter, picnic area and benches to the existing benches and playground area.
- Installation of an information kiosk with wayfinding signage in Mary Laveroni Park, directing pedestrians to the existing and new park recreation amenities and trails, to local downtown connections and the future pedestrian bridge planned to connect the downtown core with the future Hetch Hetchy trail in the natural area adjacent to the park. Installation of interpretive and educational signage regarding the Hetch Hetchy Railroad and Jefferson Mine.
- Constructing a new covered transit shelter and bike facilities in Mary Laveroni Park.

Park and Community improvements and beautification include:

- Remove 3000 square feet of high water using turf and replace with 2000 square feet of drought tolerant California native plantings along walkways and paths, adjacent to the new picnic area, bus shelter and restrooms.
- In partnership with the Yosemite Hwy 120 Chamber of Commerce; Install new planters and benches along Main Street to improve the visitor experience. All furnishing improvements will be on local, publicly controlled property, or with agreements with private property owners. Each receptacle installed on Main Street will be painted by local artists; the purpose of which is to display the mining, California water and railroad history, as well as to depict the Yosemite National Park, National Forest and Sierra Nevada Gateway identity of Groveland. The Chamber will fund the 25% local match portion of these improvements.

Headworks Replacement

The District purchased and received the replacement headworks screen and roto drums in 2020/21.

The Headworks Replacement Project includes the installation of the new screens/roto drums, replacement of electrical panels/controls, building renovations, and concrete work.

Totaling-\$1,297,000

Big Creek and Second Garrotte Clearwell Rehabilitation

The Big Creek and Second Garrotte Clearwell Rehabilitation Project consists of removing failed interior tank coatings, repairs corrosion damage and provides exterior coating on tanks. The project also includes the renovation of the Butler Way Booster Pump Station. This project will be completed this fiscal year.

Totaling- \$466,998

Downtown Groveland/BOF Sewer Collection System Rehabilitation Project

The Sewer Project commenced in FY 2022/23 and consists of sewer line replacement/repair, manhole rehabilitation, and Lift Station wet well upgrades. This project will help reduce odor production, improve operating efficiency and cleaning capabilities, and reduce the potential of SSO.

Totaling- \$4,179,089

2G WTP Chlorine Analyzers

We are starting to see a decline in the older Hach instruments. Switching to newer, more reliable and available units will save the District in chemical cost since these do not use any reagents to operate, and will be fully supported for years to come.

Totaling- \$50,000

Big Creek and 2G WTP On-Site Chlorine Generators (OSG)

Both treatment Plants use these units to generate chlorine for disinfection. These units take the combination of electricity and salt to make chlorine. This project will replace two on-site chlorine generators: both at the Water Treatment Plants. All these units have lived well past their life expectancy and have had multiple failures recently. In addition, parts and support for these units have become a problem in the past few years, and the loss of either one of these units results in a treatment plant being shut down.

Totaling- \$132,000

Equipment

Truck 8 Replacement

This truck was supposed to be replaced last year FY, but due to availability and pricing/ordering problems, it had to be moved to the 2023/24 fiscal year.

Totaling- \$45,875

Truck 7 Replacement

This truck will replace Truck 7 which was involved in an accident in February 2023 and was declared a total loss by insurance. This truck was a 15-year-old truck and had been out of service frequently with extensive maintenance work performed. This truck is a one-ton service body truck used for water and sewer infrastructure repairs.

Totaling-\$80,950

Technology Improvements

New Programmable Logic Controllers for Big Creek WTP

This project will replace 2 outdated PLCs that have failed multiple times in the last month. These PLCs are no longer available new, and harder to acquire. The new units will bring reliability, security, and availability for years to come.

Totaling- \$110,000

Items Removed from this Year's Budget

Fuel Tank Project

The Fuel Tank Project will provide the District increased efficiency and accountability by providing notification on low fuel levels, generation of fuel usage reports by vehicle and person, as well as cost tracking and increased safety.

Totaling- \$44,000

Truck 17 Replacement

This truck will replace Truck 17 which is a 15-year-old truck which has been out of service frequently more recently and has had multiple and extensive maintenance work performed. This truck is a one-ton service body truck, with a mounted crane which is used for water and sewer infrastructure repairs.

Totaling- \$114,150

Truck 3 Replacement

Truck 3 was supposed to be replaced FY 2021/2022 year, but due to availability, pricing, and ordering problems because of the COVID-19 pandemic it had to be moved to FY 2022/23. In FY 2022/2023 truck 3 was cut from Dealers order from factory and is scheduled to be received 2023/24 FY.

Totaling- \$48,500

Bob Cat Skid Steer

This will replace the existing open cab unit with a fully enclosed cab providing additional safety features for employee operations.

Totaling-\$112,000

Sewer WWTP On-Site Chlorine Generators (OSG)

Three of the four Treatment Plants use these units to generate chlorine for disinfection. These units take the combination of electricity and salt to make chlorine. This project will replace the on-site chlorine generator at the Wastewater Treatment Plant. This unit has lived well past its life expectancy and has had multiple failures recently. In addition, parts and support for this unit has become a problem in the past few years, and the loss in this unit will result in the treatment plant being shut down.

Totaling- \$1,000

Electronic Sign Board

This project and piece of equipment will give the District the ability to display notifications. (events, water outage, emergency, etc.) It will replace the current banner sign location by the Fire Department. This sign could also generate revenue as it could also be used to display community group event notifications.

Totaling- \$40,000

4 BUDGET IMPLICATIONS

The budget document provides information about the revenue we expect to collect and what expenditures are planned and why, and what they will cost. Many times when we plan a balanced budget, all appears to be in order financially. What the budget assumptions, criteria and figures may not reveal is the answer to questions such as:

1. With the revenue available, are we able to maintain our water and sewer system to industry standards; and if not, what are the short and long term implications in terms of cost, regulatory compliance and service reliability?
 - a. Barring any unforeseen major system malfunctions, this budget as proposed provides adequate funding in terms of personnel and supplies for regulatory compliance in water and wastewater services.
 - b. Due to drastically increasing expenses and flat water revenue, our operating revenue and expenses do not balance and we will be spending \$978,526 of our water fund balance cash to operate and complete the planned improvements. This level of capital expenditures is not sustainable in the future without additional customers or rate increases.
 - c. Due to drastically increasing expenses and flat sewer revenue, our operating revenue and expenses do not balance and we will be spending \$620,785 of our sewer fund balance cash to operate and complete the planned improvements. Approximately \$385,675 in needed sewer capital expense was removed from this fiscal year in order to balance the budget. This level of capital expenditures is not sustainable in the future without additional customers or rate increases.
 - d. Prior to 2018, the District had been operating for over a decade with cost control as a primary goal and in a reactive rather than proactive mode. This mode of operation and without revenue (rate) increases caused our systems to be financially and operationally unstable. Much of our infrastructure and equipment had been operated well beyond its useful life, resulting in unpredictable costs and reliability. Since 2018 and after rate increases in both water and sewer funds, the District has invested millions annually in infrastructure, equipment and technology upgrades and replacements. The systems are operating well and reliability has increased significantly.
 - e. Our water and sewer master plans will be completed in 2023, which will identify the necessary future investments in infrastructure. We have budgeted to complete a financial analysis to determine the water and sewer rates necessary to fund operations and capital improvements into the future. This analysis is underway and should be completed by the end of 2023.
2. Are we spending to simply stay afloat and keep the rates as reasonable as we can today, or are we investing toward long term goals and efficiency?
 - a. This budget year, we are continuing our recent trend of investing in long-term improvements and replacements and operating in a more maintenance proactive manner.
3. Are we planning in our budgeting for the long-term needs and financial health of the Park and Fire services?
 - a. Last fiscal year, the District secured significant grant funds to improve Mary Laveroni Park, including replacement of the restroom and improvements to reduce water consumption and related cost. The improvements will reduce costs which in turn will free up revenue for maintenance and improvements. The District was also awarded \$4.3 million in grant funding from the Caltrans Active Transportation Program and \$1.1 million from the Congestion Mitigation and Air Quality Improvement Program through the Tuolumne County Transportation Council for the Hetch Hetchy Trail Project. We are planning future park

improvements intended to significantly increase revenue, including event facilities and potential RV Park/campground.

- b. The Fire operating cost exceeds revenue, and we have nearly zero equipment replacement funds. With the failure of Measure V, we are now budgeting to conduct public engagement and evaluate a potential special fire tax to cover the operating deficit and fund equipment replacement.
- c. We have developed a policy to implement Community Facilities Districts (CFD) for future large commercial and residential developments to fund the cost of expanding fire and park services in the future. We have also adopted development impact fees for park and fire services which will fund the capital cost of new/expanded equipment and facilities in the future with growth.

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DISTRICT-WIDE SUMMARY	WATER			
	Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	
Beginning Total Cash Balance	3,090,094	3,090,094	4,726,513	
Beginning Restricted Cash Balance			2,052,110	
Beginning Total Unrestricted Cash Balance	3,090,094	3,090,094	2,674,404	
Revenue				
Services Charges	\$ 2,617,311	\$ 2,551,206	\$ 2,554,267	0%
Fees	\$ 75,162	139,367	82,550	-41%
Taxes	\$ -	-	-	0%
Other Revenue	\$ 8,920	\$ 76,079	\$ 110,850	46%
TOTAL FUND REVENUE	\$ 2,701,393	\$ 2,766,652	\$ 2,747,667	-1%
Operating Expenses				
Salaries	\$ 730,477	\$ 681,522	\$ 759,192	11%
Benefits	284,520	273,806	307,125	12%
Retiree Medical	55,000	46,749	50,000	7%
Admin Operating Expense				
Equip, Auto, Maint., & Repairs	413,000	313,072	372,150	19%
Outside Services	281,000	204,447	311,250	52%
CAL FIRE (Schedule A)				0%
Other (incl. OPEB, Leases, Cost of Water)	457,020	401,760	460,462	15%
TOTAL FUND EXPENSES	\$ 2,221,017	\$ 1,921,356	\$ 2,260,179	18%
Administrative Cost Allocation	1,027,405	884,609	1,192,786	35%
TOTAL OPERATING EXPENSES	\$ 3,248,422	\$ 2,805,965	\$ 3,452,965	23%
TOTAL OPERATING BALANCE	\$ (547,029)	\$ (39,313)	\$ (705,299)	1694%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(2,734,130)	(2,689,867)	(6,734,237)	150%
Capital Outlay (Expenditures on Fixed Assets)	3,964,792	1,427,758	9,155,052	541%
NET CAPITAL EXPENSES	\$ 1,230,662	\$ (1,262,110)	\$ 2,420,815	-292%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
TOTAL RESERVE SET-ASIDE	\$ -	\$ -	\$ -	
TOTAL EXPENSES (LESS GRANTS)	\$ 4,479,084	\$ 1,543,855	\$ 5,873,780	280%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue	\$ (607,417)	\$ (607,417)	\$ (609,472)	0%
Debt Service Payments	514,000	514,000	513,994	0%
				0%
NET DEBT SERVICE	\$ (93,417)	\$ (93,417)	\$ (95,478)	\$ 0
GRAND TOTAL EXPENSES NET REVENUE	\$ (1,684,274)	\$ 1,316,214	\$ (3,030,636)	
ENDING TOTAL CASH BALANCE	\$ 1,405,820	\$ 4,406,308	\$ 1,695,878	
ENDING RESTRICTED CASH BALANCE		\$ 2,052,110	\$ -	
ENDING TOTAL UNRESTRICTED CASH BALANCE		\$ 2,354,198	\$ 1,695,878	

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DISTRICT-WIDE SUMMARY	SEWER			
	Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	% Diff
Beginning Total Cash Balance	2,825,243	2,825,243	1,834,887	
Beginning Restricted Cash Balance	1,128,688	1,128,688	1,079,589	
Beginning Total Unrestricted Cash Balance	1,696,555	1,696,555	755,298	
Revenue				
Services Charges	\$ 2,320,902	\$ 2,302,371	\$ 2,288,026	-1%
Fees	36,750	73,372	35,450	-52%
Taxes	-	-	-	0%
Other Revenue	5,338	82,857	115,400	39%
TOTAL FUND REVENUE	\$ 2,362,990	\$ 2,458,600	\$ 2,438,876	-1%
Operating Expenses				
Salaries	\$ 631,415	\$ 572,801	\$ 656,108	15%
Benefits	244,686	236,918	264,128	11%
Retiree Medical	27,500	21,403	22,000	3%
Admin Operating Expense				
Equip, Auto, Maint., & Repairs	305,986	207,544	236,465	14%
Outside Services	330,400	174,229	182,732	5%
CAL FIRE (Schedule A)				0%
Other (incl. OPEB, Leases, Cost of Water)	352,438	354,226	577,399	63%
TOTAL FUND EXPENSES	\$ 1,892,425	\$ 1,567,121	\$ 1,938,832	24%
Administrative Cost Allocation	689,182	581,560	801,871	38%
TOTAL OPERATING EXPENSES	\$ 2,581,607	\$ 2,148,681	\$ 2,740,703	28%
TOTAL OPERATING BALANCE	\$ (218,617)	\$ 309,918	\$ (301,828)	-197%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(4,634,176)	(2,429,662)	(4,301,884)	77%
Capital Outlay (Expenditures on Fixed Assets)	7,299,129	3,603,862	5,731,511	59%
NET CAPITAL EXPENSES	\$ 2,664,953	\$ 1,174,200	\$ 1,429,627	22%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ 100,000	\$ 100,000	\$ -	-100%
TOTAL RESERVE SET-ASIDE	\$ 100,000	\$ 100,000	\$ -	-100%
TOTAL EXPENSES (LESS GRANTS)	\$ 5,346,560	\$ 3,422,882	\$ 4,170,330	22%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue	\$ (328,354)	\$ (328,354)	\$ (328,599)	0%
Debt Service Payments	297,665	295,240	\$297,518	1%
	105,838	105,838		-100%
NET DEBT SERVICE	\$ 75,149	\$ 72,724	\$ (31,081)	-143%
GRAND TOTAL EXPENSES NET REVENUE	\$ (3,058,719)	\$ (1,037,006)	\$ (1,700,374)	
ENDING TOTAL CASH BALANCE	\$ (233,476)	\$ 1,788,237	\$ 134,513	
ENDING RESTRICTED CASH BALANCE	\$ 1,079,589	\$ 1,079,589	\$ -	
ENDING TOTAL UNRESTRICTED CASH BALANCE	\$ (1,313,065)	\$ 708,648	\$ 134,513	

Groveland Community Services District
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DISTRICT-WIDE SUMMARY		FIRE			
		Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	% Diff
Beginning Total Cash Balance		1,082,096	1,082,096	1,146,836	
Beginning Restricted Cash Balance					
Beginning Total Unrestricted Cash Balance		1,082,096	1,082,096	1,146,836	
Revenue					
Services Charges					
Fees					
Taxes		\$ 1,170,246	\$ 1,304,471	\$ 1,280,616	-2%
Other Revenue		22,000	42,570	35,350	-17%
TOTAL FUND REVENUE		\$ 1,192,246	\$ 1,347,041	\$ 1,315,966	-2%
Operating Expenses					
Salaries		\$ 70,760	\$ 14,993	\$ 73,631	391%
Benefits		28,451	19,654	30,713	56%
Retiree Medical		2,200	1,935	2,200	14%
Admin Operating Expense					
Equip, Auto, Maint., & Repairs		123,911	92,059	74,500	-19%
Outside Services		-	-	-	0%
CAL FIRE (Schedule A)		1,164,318	1,051,914	1,228,400	17%
Other (incl. OPEB, Leases, Cost of Water)		167,720	110,023	131,080	19%
TOTAL FUND EXPENSES		\$ 1,557,360	\$ 1,290,578	\$ 1,540,524	19%
Administrative Cost Allocation		99,805	82,525	113,604	38%
TOTAL OPERATING EXPENSES		\$ 1,657,165	\$ 1,373,103	\$ 1,654,128	20%
TOTAL OPERATING BALANCE		\$ (464,919)	\$ (26,062)	\$ (338,162)	1198%
Capital Expenses and Revenue					
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)		(435,000)	(86,608)	(425,040)	
Capital Outlay (Expenditures on Fixed Assets)		\$ 532,785	\$ 131,454	\$ 505,535	
NET CAPITAL EXPENSES		\$ 97,785	\$ 44,846	\$ 80,495	79%
Reserve Set-Aside					
Reserve for Capital Outlay		\$ -	\$ -	\$ -	
TOTAL RESERVE SET-ASIDE		\$ -	\$ -	\$ -	
TOTAL EXPENSES (LESS GRANTS)		\$ 1,754,950	\$ 1,417,950	\$ 1,734,623	22%
Debt Service Expenses and Revenue					
Debt Service Charge Revenue					
Debt Service Payments					
NET DEBT SERVICE					
GRAND TOTAL EXPENSES NET REVENUE		\$ (562,704)	\$ (70,909)	\$ (418,657)	
ENDING TOTAL CASH BALANCE		\$ 519,392	\$ 1,011,187	\$ 728,179	
ENDING RESTRICTED CASH BALANCE					
ENDING TOTAL UNRESTRICTED CASH BALANCE		\$ 519,392	\$ 1,011,187	\$ 728,179	

Groveland Community Services District
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DISTRICT-WIDE SUMMARY	PARKS			
	Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	% Diff
Beginning Total Cash Balance	191,782	191,782	620,349	
Beginning Restricted Cash Balance			259,650	
Beginning Total Unrestricted Cash Balance	191,782	191,782	360,699	
Revenue				
Services Charges				
Fees	\$ 3,000	\$ 4,149	\$ 3,250	-22%
Taxes	101,759	114,545	111,359	-3%
Other Revenue	59,325	71,534	70,100	-2%
TOTAL FUND REVENUE	\$ 164,084	\$ 190,228	\$ 184,709	-3%
Operating Expenses				
Salaries	\$ 28,304	\$ 29,500	\$ 29,452	0%
Benefits	11,383	11,061	12,285	11%
Retiree Medical	-	-	-	0%
Admin Operating Expense				
Equip, Auto, Maint., & Repairs	8,100	14,287	21,600	51%
Outside Services	-	-	-	0%
CAL FIRE (Schedule A)	-	-	-	0%
Other (incl. OPEB, Leases, Cost of Water)	91,810	61,340	109,474	78%
TOTAL FUND EXPENSES	\$ 139,597	\$ 116,188	\$ 172,811	49%
Administrative Cost Allocation	21,743	23,915	25,321	6%
TOTAL OPERATING EXPENSES	\$ 161,340	\$ 140,103	\$ 198,132	41%
TOTAL OPERATING BALANCE	\$ 2,744	\$ 50,125	\$ (13,423)	-127%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(948,311)	(396,901)	(555,101)	40%
Capital Outlay (Expenditures on Fixed Assets)	\$ 1,046,245	\$ 361,348	\$ 724,896	101%
NET CAPITAL EXPENSES	\$ 97,934	\$ (35,553)	\$ 169,795	-578%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	0
TOTAL RESERVE SET-ASIDE	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES (LESS GRANTS)	\$ 259,274	\$ 104,550	\$ 367,927	252%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue				
Debt Service Payments				
NET DEBT SERVICE	-	-	-	
GRAND TOTAL EXPENSES NET REVENUE	\$ (95,190)	\$ 85,678	\$ (183,218)	
ENDING TOTAL CASH BALANCE	\$ 96,592	\$ 277,460	\$ 437,130	
ENDING RESTRICTED CASH BALANCE		\$ 259,650	\$ 87,334	
ENDING TOTAL UNRESTRICTED CASH BALANCE	\$ 96,592	\$ 17,810	\$ 349,796	

Groveland Community Services District
Final FY 2023/24
Annual Budget

DISTRICT-WIDE SUMMARY	ADMIN			
	Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	% Diff
Beginning Total Cash Balance				
Beginning Restricted Cash Balance				
Beginning Total Unrestricted Cash Balance				
Revenue				
Services Charges				
Fees				
Taxes				
Other Revenue				
TOTAL FUND REVENUE	-	-	-	
Operating Expenses				
Salaries	\$ 662,974	\$ 573,580	\$ 751,799	31%
Benefits	221,949	205,454	250,962	22%
Retiree Medical				
Admin Operating Expense	435,930	421,791	556,042	32%
Equip, Auto, Maint., & Repairs				
Outside Services	278,840	133,000	321,450	142%
CAL FIRE (Schedule A)				
Other (incl. OPEB, Leases, Cost of Water)	238,442	238,785	253,329	6%
TOTAL FUND EXPENSES	\$ 1,838,135	\$ 1,572,610	\$ 2,133,582	36%
Administrative Cost Allocation	1,838,135	1,572,610	2,133,582	36%
TOTAL OPERATING EXPENSES				
TOTAL OPERATING BALANCE				
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)				
Capital Outlay (Expenditures on Fixed Assets)				
NET CAPITAL EXPENSES				
Reserve Set-Aside				
Reserve for Capital Outlay				
TOTAL RESERVE SET-ASIDE				
TOTAL EXPENSES (LESS GRANTS)				
Debt Service Expenses and Revenue				
Debt Service Charge Revenue				
Debt Service Payments				
NET DEBT SERVICE				
GRAND TOTAL EXPENSES NET REVENUE				
ENDING TOTAL CASH BALANCE				
ENDING RESTRICTED CASH BALANCE				
ENDING TOTAL UNRESTRICTED CASH BALANCE				

Groveland Community Services District
Final FY 2023/24 Annual Budget
WATER-REVENUE

BUDGET ITEM	Adopted 22/23	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Service Charges						
Fixed Charges	1,642,227	1,651,058	1,654,119	3,061	0%	
Variable Charges	975,084	900,148	900,148	(0)	0%	
TOTAL SERVICE CHARGES	2,617,311	2,551,206	2,554,267	3,060		
Fees						
Participation Fees	6,212	36,837	10,000	(26,837)	-73%	Previous FY includes Resilience Center
Other Water Sales		34,123	10,000	(24,123)	-71%	
Disconnection Fees	3,000	4,000	3,000	(1,000)	-25%	
Unlock Meter Fee	100	500	200	(300)	-60%	
Meters	850	350	350	-	0%	
Backflow Testing/Installations	8,000	3,920	4,000	80	2%	
Account Transfer Fee	12,500	7,500	7,500	-	0%	
Returned Check Fee	500	500	500	-	0%	
Misc. Admin Fees	2,000	10,311	5,000	(5,311)	-52%	
Late Pay Penalty	40,000	38,897	40,000	1,103	3%	
Interest .5% Late Penalty (UB)	2,000	2,429	2,000	(429)	-18%	
Other Operating Income			-	-		
TOTAL FEES	75,162	139,367	82,550	(56,817)		
Grant Revenue						
Federal Grant Revenue						
State Grant Revenue	-			-		
Big Creek-2G Clearwell, Butler Way Bypass	500,000	90,533	466,998	376,465		
2022 Groveland Drought Resil (DWR)	2,125,000	2,180,805	2,892,462	711,657		
Big Creek Emer. Generator-IRWMP/DWR	109,130	126,574	-	(126,574)		
CDBG-Groveland/BOF Water System Rehab			3,267,500	3,267,500		
Municipal Vehicle Loan Reimbursement		291,955	107,277			
TOTAL GRANT AND LOAN REVENUE	2,734,130	2,689,867	6,734,237	4,229,048		
Other Non-Operating Revenue						
Non operating Income		1,210	-	(1,210)	-100%	
Expense Refunds	4,000	2	500	498	24900%	
Interest Earned-LAIF	4,570	14,202	350	(13,852)	-98%	
Interest Earned-Mechanics	350	36,000	60,000	24,000	67%	
Interest Earned CA Class		24,665	50,000	25,335	103%	
TOTAL NON-OPERATING REVENUE	8,920	76,079	110,850	34,771		
WATER REVENUE LESS GRANTS	2,701,393	2,766,652	2,747,667	(18,986)	-1%	
TOTAL WATER REVENUE	5,435,523	5,456,520	9,481,904	4,210,062	74%	

Groveland Community Services District
Final FY 2023/24 Annual Budget
WATER-EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Salaries						
Regular Time	577,240	520,000	599,903	79,903	15%	
Overtime	34,943	44,354	36,195	(8,159)	-18%	
On Call	22,880	23,150	22,880	(270)	-1%	
Admin Leave	1,206	1,428	1,331	(97)	-7%	
Vacation Leave	30,753	29,916	32,170	2,254	8%	
Sick Leave	28,160	23,148	29,298	6,150	27%	
Holiday Pay	35,295	23,212	37,415	14,203	61%	
Misc Pay/Flex/Bereave/Jury		16,314		(16,314)	-100%	
TOTAL SALARIES	730,477	681,522	759,192	77,670		
Benefits						
CalPERS Retirement	55,389	52,447	65,027	12,580	24%	Increase in PERS rate and payroll
FICA	39,396	40,969	40,932	(37)	0%	
Medicare	9,214	9,582	9,573	(9)	0%	
SUI	1,313	1,375	1,208	(168)	-12%	
Workers Comp	39,944	32,433	37,100	4,667	14%	
Health/Vision/Dental Insurance	139,264	137,000	153,286	16,286	12%	
TOTAL BENEFITS	284,520	273,806	307,125	33,319		
Retiree Medical						
Retiree Medical	55,000	46,749	50,000	3,251	7%	
TOTAL RETIREE MEDICAL	55,000	46,749	50,000	3,251		
Equipment, Automotive, Maintenance & Repairs						
Fuel	84,000	41,235	45,400	4,165	10%	
Water Meters	16,500	7,945	10,000	2,055	26%	
Uniform/Clothing	16,500	9,684	16,500	6,816	70%	Kept previous FY budget amount
Tools/Equipment	16,500	13,219	15,000	1,781	13%	Average over last 4 years with slight increase
Repair & Maintenance-General	50,000	22,618	35,750	13,132	58%	Average over last 4 years with slight increase
Repair & Maintenance-Vehicles	27,500	20,953	22,000	1,047	5%	
Repair & Maint. -Trans/Distribution	71,500	58,999	71,500	12,501	21%	Kept previous FY budget amount
Repair & Maintenance- Treatment	50,000	46,769	50,000	3,231	7%	Kept previous FY budget amount
Repair & Maint - Asphalt Patching	30,000	30,000	33,000	3,000	10%	On Going
Repair & Maintenance- Equipment	27,500	47,850	50,000	2,150	4%	Over budget due to RCLS from other line items.
Water Tank Cleaning	8,000	7,000	8,000	1,000	14%	Kept previous FY budget amount
Safety Supplies	15,000	6,800	15,000	8,200	121%	Kept previous FY budget amount, expecting safety gear replacements
TOTAL EQUIP, AUTO, MAINT & REPAIRS	413,000	313,072	372,150	59,078		
Outside Services						
Computer Hardware/Equipment	20,000	16,196	22,000	5,804	36%	Expecting equipment upgrades/change outs
Subscriptions/Memberships	16,000	20,213	21,250	1,037	5%	Moved Office 365 expense to Admin expenses; moved memberships to this line item
Programming	12,000	16,986	42,000	25,014	147%	Moved SCADA improvements expense from capital into operating programming expense
Janitorial Services & Supplies	16,500	13,378	16,500	3,122	23%	Kept previous FY budget amount
Lab Testing-Water	48,000	36,750	40,000	3,250	9%	Average over last 4 years with slight increase

Groveland Community Services District
Final FY 2023/24 Annual Budget
WATER-EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Property Clearing/Fuels Reduction	22,000	16,280	30,000	13,720	84%	Ongoing; fuels and brush removal on district property
General Engineering	21,000	19,865	22,000	2,135	11%	
Engineering-Regulatory	20,000	14,500	20,000	5,500	38%	Kept previous FY budget amount
Master Plan Development		1,778	-	(1,778)	-100%	Completed
GIS / Map / Easements Updates	45,500	35,544	45,500	9,956	28%	On going expense; Kept previous FY budget amount
Safety Prog Assessment & Update	20,000	4,151	20,000	15,849	382%	On going plan development
Water Rate Study	40,000	8,806	32,000	23,194		
TOTAL OUTSIDE SERVICES	281,000	204,447	311,250	106,803		
Cost of Water						
SFPUC	190,000	140,392	144,734	4,342	3%	
Tunnel Shutdown Related Costs	33,000	21,607	21,607	-		Average over last 4 years
TOTAL COST OF WATER	223,000	161,999	166,341	4,342		
Other						
Memberships				-		Moved to Subscriptions/Memberships
Training, Conferences & Travel	10,120	11,651	15,000	3,349	29%	More training anticipated
Permits & Licenses	11,000	20,301	12,100	(8,201)	-40%	Over budget due to moving expense out of capital
Employee Certification	4,000	1,568	2,500	932	59%	
Employee Medical Testing	5,400	5,400	5,700	300	6%	
Chemicals	38,500	36,047	38,500	2,453	7%	
Utilities	160,000	159,794	168,000	8,206	5%	
Municipal Vehicle Loan			47,321	47,321		
TOTAL OTHER	229,020	234,761	289,121	7,039		
Lease Expense						
Alternative Water Supply (AWS)	5,000	5,000	5,000	-	0%	
TOTAL LEASE EXPENSE	5,000	5,000	5,000	-	0%	
TOTAL WATER EXPENSES	2,221,017	1,921,356	2,260,179	291,502		
Admin Allocation Transfer Out	1,027,405	884,609	1,192,786	308,177	35%	
TOTAL WATER WITH ADMIN	3,248,422	2,805,965	3,452,965	599,679		
Capital Outlay						
See Capital Outlay Sheet	3,964,792	1,427,758	9,155,052	7,727,294	541%	
TOTAL CAPITAL OUTLAY	3,964,792	1,427,758	9,155,052	7,727,294		
Reserve Set-Aside						
Annual Fund Reserve Set-Aside	-	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-	-		
GRAND TOTAL WITH CAPITAL	7,213,214	4,233,723		8,326,974		

Groveland Community Services District
Final FY 2023/24 Annual Budget
SEWER-REVENUE

BUDGET ITEM				Projected FYE vs Proposed		REASON FOR CHANGE
	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	\$	%	
Service Charges						
Fixed Charges	1,772,118	1,774,193	1,772,381	(1,813)	0%	
Variable Charges	548,784	528,177	515,645	(12,532)	-2%	
TOTAL SERVICE CHARGES	2,320,902	2,302,371	2,288,026	(14,345)		
Fees						
Sewer Connections	14,250	49,000	14,250	(34,750)	-71%	
Interest .5% Late Fee	2,500	1,340	1,200	(140)	-10%	
Late Pay Penalty	20,000	23,032	20,000	(3,032)	-13%	
Wastewater Water Sales			-	-		
Other Operating Income			-	-		
TOTAL FEES	36,750	73,372	35,450	(37,922)		
Grant and Loan Revenue						
SWRCB Grant/Loan for Collection System Project	4,294,176	1,496,720	4,179,089	2,682,369		
WWTP Emergency Gen. IWRMP/DWR	290,000	98,269	-	(98,269)		
Office/WWTP Emergency Gen. USDA	50,000		50,000			
IRWMP LS#16 Grant		72,214	-	(72,214)		
Municipal Vehicle Loan Reimbursement	-	762,459	72,795	-		
SUBTOTAL GRANT AND LOAN REVENUE	4,634,176	2,429,662	4,301,884	2,511,886		
Other Non-Operating Revenue						
Interest Earned LAIF	5,000	16,305	400	(15,905)	-98%	
Interest Earned Mechanics Bank	338	40,313	70,000	29,687	74%	
Interest Earned-CA Class		22,219	45,000			
Expense Refunds		3,686	-	-		
Other Non Operating Income		334	-	-		
TOTAL NON-OPERATING REVENUE	5,338	82,857	115,400	13,782		
TOTAL SEWER REVENUE LESS GRANTS	2,362,990	2,458,600	2,438,876	(136,754)	-1%	
TOTAL SEWER REVENUE	6,997,166	4,888,261	6,740,760	2,473,401	38%	

8/14/2023

Groveland Community Services District
Final FY 2023/24 Annual Budget
SEWER EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Salaries						
Regular Time	496,427	435,166	515,917	80,751	19%	
Overtime/Comp	30,051	38,786	31,127	(7,659)	-20%	
On Call	22,880	23,190	22,880	(310)	-1%	
Admin Leave	1,037	969	1,145	176	18%	
Vacation Leave	26,448	23,265	27,667	4,402	19%	
Sick Leave	24,218	20,619	25,196	4,577	22%	
Holiday Pay	30,354	30,806	32,177	1,371	4%	
Misc Pay/Flex/Bereave/Jury						
TOTAL SALARIES	631,415	572,801	656,108	83,307		
Benefits						
CalPERS Retirement	47,634	46,875	55,923	9,048	19%	
FICA	33,880	34,922	35,202	280	1%	
Medicare	7,924	8,167	8,233	66	1%	
SUI	1,129	1,062	1,038	(24)	-2%	
Workers Comp	34,352	27,892	31,906	4,014	14%	
Health/Vision/Dental Insurance	119,767	118,000	131,826	13,826	12%	
TOTAL BENEFITS	244,686	236,918	264,128	27,210		
Retiree Medical						
Retiree Medical	27,500	21,403	22,000	597	3%	
TOTAL RETIREE MEDICAL	27,500	21,403	22,000	597		
Equipment, Automotive, Maintenance & Repairs						
Fuel	38,500	22,364	25,000	2,636	12%	
Uniform/Clothing	7,150	4,825	5,050	225	5%	Kept previous FY budget amount
Tools/Equipment	11,836	5,741	6,315	574	10%	Kept previous FY budget amount
Repair & Maintenance-General	40,000	13,698	15,050	1,352	10%	Line item lowered due to reclassing of expenses
Repair & Maintenance-Vehicles	16,500	12,520	13,750	1,230	10%	Kept previous FY budget amount
Repair & Maint. -Trans/Collections	95,000	68,750	75,600	6,850	10%	Asphalt expense removed from line item
Repair & Maintenance- Treatment	22,000	37,850	24,750	(13,100)	-35%	Over budget due to moving some expense from a capital
Repair & Maint.-Asphalt Patching	25,000	-	25,000	25,000		Reoccurring expense
Repair & Maintenance- Equipment	40,000	37,520	41,250	3,730	10%	
Safety Supplies	10,000	4,276	4,700	424	10%	Kept previous FY budget amount
TOTAL EQUIP, AUTO, MAINT & REPAIRS	305,986	207,544	236,465	28,921		
Outside Services						
Computer Hardware/Equipment	10,200	5,620	6,182	562	10%	Expecting equipment upgrades/change outs
Subscriptions/Memberships	17,500	17,138	18,500	1,362	8%	Moved Office 365 expense to Admin expenses; moved memberships to this line item
Programming	10,000	6,142	12,800	6,658	108%	Moved SCADA improvements expense from capital into operating
Janitorial Service & Supplies	11,000	6,520	7,150	630	10%	
Lab Testing	24,200	15,802	16,600	798	5%	

Groveland Community Services District
Final FY 2023/24 Annual Budget
SEWER EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Groundwater Monitoring	4,000	-	4,000	4,000		Reoccurring expense; Engineering report will not be completed this year
Property Clearing/Fuels Reduction	22,000	22,000	15,000	(7,000)	-32%	Ongoing, fuels and brush removal on district property
Annual Collections System Camera Insp.	70,000	35,946	20,000	(15,946)	-44%	On going expense, SSMP requirement
Biosolids Disposal	10,000	5,543	10,000	4,457	80%	Kept previous FY budget amount
General Engineering	10,000	10,000	10,500	500	5%	
Engineering-Regulatory	30,000	4,900	10,000	5,100	104%	On going regulatory expense
Sewer Rate Study	40,000	8,806	32,000	23,194		
Master Plan Development	-	1,778		(1,778)	-100%	Completed
GIS / Map / Easements Updates	35,500	30,272	15,000	(15,272)	-50%	On going expense
Safety Program Assessment and Update	11,000	2,300	5,000	2,700	117%	On going expense
Hetch Hetchy RR Properties Acquisition	25000	1462	0	-1462	-1	
TOTAL OUTSIDE SERVICES	330,400	174,229	182,732	8,503		
Other						
Memberships				-		Moved to Subscriptions/Memberships
Training, Conferences & Travel	8,000	15,084	16,500	1,416	9%	Expected increase in trainings
Permits & Licenses	40,000	45,407	47,650	2,243	5%	Increase in permit expense
Dam Monitoring Survey	4,000	-	-	-		Moved to Engineering Regulatory
Employee Certification	6,000	2,886	3,000	114	4%	Kept previous FY budget amount
Employee Medical Testing	2,600	2,461	2,600	139	6%	Kept previous FY budget amount
Chemicals/Odor Control	50,000	25,950	26,750	800	3%	Average over 4 years with slight increase
Utilities	136,000	156,600	172,250	15,650	10%	
Capital One Sewer Improvement Loan	105,838	105,838	105,838	(0)	0%	
Municipal Vehicle Loan			202,811	202,811		
TOTAL OTHER	352,438	354,226	577,399	223,173		
TOTAL SEWER EXPENSES	1,892,425	1,567,121	1,938,832	371,711		
Admin Allocation Transfer Out	689,182	581,560	801,871	220,311	38%	
TOTAL SEWER WITH ADMIN	2,581,607	2,148,681	2,740,703	592,022		
Capital Outlay						
See Capital Outlay Sheet	7,299,129	3,603,862	5,731,511	2,127,649	59%	
TOTAL CAPITAL OUTLAY	7,299,129	3,603,862	5,731,511	2,127,649		
Reserve Set-Aside						
Annual Fund Reserve Set-Aside	100,000	100,000		(100,000)	-100%	
TOTAL RESERVE SET-ASIDE	100,000	100,000	-	(100,000)		
GRAND TOTAL WITH CAPITAL	9,980,736	5,852,543	8,472,214	2,619,671		

Groveland Community Services District
Final FY 2023/24 Annual Budget
FIRE-REVENUE

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Taxes						
General Property Tax	1,170,246	1,304,471	1,280,616	(23,855)	-2%	
TOTAL TAXES	1,170,246	1,304,471	1,280,616	(23,855)		
Variable Revenue						
Equipment Use Rental	20,000	13,990	10,000	(3,990)	-29%	
TOTAL VARIABLE REVENUE	20,000	13,990	10,000	(3,990)		
Grant and Loan Revenue						
Federal/State Revenue			-			
Expense Refunds	-	45,556	-	(45,556)	-100%	
CERT Revenue	25,000	18,314	10,000	(8,314)	-45%	
GCSO Infrastructure Fuel Reduction	410,000	-	405,462	405,462		
CFF Grant-3 Mobile Radios		13,870	-			
Municipal Vehicle Loan Reimbursement		8,868	9,578			
TOTAL GRANT AND LOAN REVENUE	435,000	86,608	425,040	351,592		-
Other Non-Operating Revenue						
Non Operating Income		\$ 6,652	\$ -			
Interest Earned -LAIF	2,000	\$ 6,528	\$ 350	(6,178)	-95%	
Interest Earned -Mechanics Bank		\$ 15,400	\$ 25,000			
TOTAL NON-OPERATING REVENUE	2,000	28,580	25,350	(6,178)	(1)	
TOTAL FIRE REVENUE LESS GRANTS	1,192,246	1,347,041	1,315,966	317,569	-2%	
TOTAL FIRE REVENUE	1,627,246	1,433,649	1,741,006	317,569		

Groveland Community Services District
Final FY 2023/24 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
CAL FIRE Contract						
Schedule "A" Plan	1,164,318	1,051,914	1,228,400	176,486	17%	
TOTAL CAL FIRE CONTRACTS	1,164,318	1,051,914	1,228,400	176,486		
Salaries						
Regular Time	57,724	13,449	59,990	46,541	346%	
Overtime	3,494	209	3,619	3,410	1629%	
Vacation Leave	3,075	220	3,217	2,997	1362%	
Admin Leave	121	128	133	5	4%	
Sick Leave	2,816	137	2,930	2,793	2042%	
Holiday Pay/Misc/PT	3,530	850	3,741	2,891	340%	
TOTAL SALARIES	70,760	14,993	73,631	58,638		
Benefits						
CalPERS Retirement	5,539	1,583	6,503	4,920	311%	
FICA	3,940	962	4,093	3,131	325%	
Medicare	921	225	957	732	325%	
SUI	131	20	121	101	504%	
Workers Comp	3,994	3,243	3,710	467	14%	
Health/Vision/Dental Insurance	13,926	13,621	15,329	1,708	13%	
TOTAL BENEFITS	28,451	19,654	30,713	11,059		
Retiree Medical						
Retiree Medical	2,200	1,935	2,200	265	14%	
TOTAL RETIREE MEDICAL	2,200	1,935	2,200	265		
Unfunded Pension Liability						
Unfunded Pension Liability	75,040	72,476	43,585	(28,891)	-40%	
TOTAL UNFUNDED PENSION LIABILITY	75,040	72,476	43,585	(28,891)		
Equipment, Automotive, Maintenance & Repairs						
Radio Communications	33,000	30,557	5,000	(25,557)	-84%	Back to previous budget amount to maintain radios
Fuel	15,000	14,000	16,000	2,000	14%	Fuel price increase
Protective Clothing/Wildland	29,870	22,423	8,000	(14,423)	-64%	Back to previous budget amount to maintain protective clothing
Medical Supplies/EMS Equip.	1,500	1,500	3,500	2,000	133%	Medical supplies price increase
Small Tools & Safety Equipment	4,500	2,931	4,500	1,569	54%	Kept previous FY budget
Repair & Maint.-Station General	10,341	5,000	7,000	2,000	40%	Back to previous budget amount
Repair & Maint.-Apparatus	20,000	10,500	20,000	9,500	90%	Kept previous FY budget
Repair & Maint.- Equipment	2,200	2,070	3,000	930	45%	Additional equipment being serviced & price increases
SCBA Equipment	7,500	3,078	7,500	4,422	144%	Kept previous FY budget
TOTAL EQUIP, AUTO, MAINT & REPAIRS	123,911	92,059	74,500	(17,559)		

Groveland Community Services District
Final FY 2023/24 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Other						
Office & Cleaning Supplies	5,390	7,000	8,000	1,000	14%	Added County personnel warrant additional cleaning supplies
Permits & Licenses		10	10	-	0%	
Fire Prevention Supplies/Events	550	537	550	13	2%	
Cert Expenses	25,740	5,000	10,000	5,000	100%	CERT funded
CFD Dev. Formation			-	-		None
Utilities	21,000	25,000	26,250	1,250	5%	
Fire Tax Study	40,000	-	40,000	40,000		Kept previous FY budget amount
Municipal Vehicle Loan			2,685	2,685		
TOTAL OTHER EXPENSE	92,680	37,547	87,495	49,948		
TOTAL FIRE EXPENSES	1,557,360	1,290,578	1,540,524	249,946	19%	
Admin Allocation Transfer Out	99,805	82,525	113,604	31,079	38%	
TOTAL FIRE WITH ADMIN	1,657,165	1,373,103	1,654,128	281,025		
Capital Outlay						
See Capital Outlay Sheet	532,785	131,454	505,535	374,081	285%	
TOTAL CAPITAL OUTLAY	532,785	131,454	505,535	374,081		
Reserve Set-Aside						
Annual Fund Reserve Set-Aside				-		
TOTAL RESERVE SET-ASIDE	-	-	-	-		
GRAND TOTAL WITH CAPITAL	2,189,950	1,504,558	2,159,663	655,105		

Groveland Community Services District
Final FY 23/24 Annual Budget
PARKS-REVENUE

BUDGET ITEM				Projected FYE vs Proposed		REASON FOR CHANGE
	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	\$	%	
Taxes						
General Property Tax	101,759	114,545	111,359	(3,186)	-3%	
TOTAL TAXES	101,759	114,545	111,359	(3,186)		
Variable Revenue						
Use Fees	500	1,624	750	(874)	-54%	
Dog Park Permit Fees	2,500	2,525	2,500	(25)	-1%	
Expense Refunds		-	-			
TOTAL VARIABLE REVENUE	3,000	4,149	3,250	(899)		
Grant and Loan Revenue						
Per Capita Grant	177,952	177,952	-	(177,952)	-100%	
Clean CA Rehab/Beautification Grant	770,359	217,175	553,185	336,010	155%	
Municipal Vehicle Loan Reimbursement		1,774	1,916	142	8%	
TOTAL GRANT AND LOAN REVENUE	948,311	396,901	555,101	158,200		
Other Revenue						
Cell Tower Leases	56,675	56,955	57,000	45	0%	
Non Operating Income	-	-	-			
Interest Earned-LAIF	650	2,076	100	(1,976)	-95%	
interest Earned-Mechanics Bank		11,803	10,000	(1,803)	-15%	
Donations (Movies in the Park)	2,000	700	3,000	2,300	329%	
TOTAL OTHER REVENUE	59,325	71,534	70,100	(1,434)		
TOTAL PARK REVENUE LESS GRANTS	164,084	190,228	184,709	(5,519)	-3%	
TOTAL PARKS REVENUE	1,112,395	587,129	739,810	152,681	26%	

Groveland Community Services District

Final FY 2023/24 Annual Budget

PARKS-EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Salaries						
Regular Time	23,090	25,051	23,996	(1,054)	-4%	Step Increases and COLA
Overtime	1,398	1,032	1,448	416	40%	Step Increases and COLA
Vacation Leave	1,230	716	1,287	570	80%	Step Increases and COLA
Admin Leave	48	25	53	28	113%	Step Increases and COLA
Sick Leave	1,126	1,028	1,172	144	14%	Step Increases and COLA
Holiday Pay/Misc	1,412	1,648	1,497	(152)	-9%	Step Increases and COLA
TOTAL SALARIES	28,304	29,500	29,452	(48)		
Benefits						
CalPERS Retirement	2,216	2,072	2,601	529	26%	
FICA	1,576	1,690	1,637	(53)	-3%	
Medicare	369	395	383	(12)	-3%	
SUI	53	107	48	(59)	-55%	
Workers Comp	1,598	1,297	1,484	187	14%	
Health/Vision/Dental Insurance	5,571	5,500	6,131	631	11%	
TOTAL BENEFITS	11,383	11,061	12,285	1,224		
Operating Expense						
Computer Maint/Prog./IT		0	1000			
Dog Park	600	400	600	200	50%	
Repair & Maintenance	7,500	13,887	20,000	6,113	44%	Had unexpected tree work due to storms.
TOTAL OPERATING EXPENSE	8,100	14,287	21,600	6,313		
Other						
Utilities	57,200	39,420	41,700	2,280	6%	
Janitorial Services	17,000	17,420	19,250	1,830	11%	
Safety Equipment	1,260	1,500	1,500	-		Will conduct play ground inspection
Movies in the Park Expense	2,000	3,000	3,150		5%	
Park Master Plan		-	-	-		
Grant Application Assistance		-	-	-		
Improv	14,350	-	43,367	43,367		
Municipal Vehicle Loan			507			
TOTAL OTHER EXPENSE	91,810	61,340	109,474	47,477		

Groveland Community Services District

Final FY 2023/24 Annual Budget

PARKS-EXPENSES

BUDGET ITEM				Projected FYE vs Proposed		REASON FOR CHANGE
	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	\$	%	
TOTAL PARK EXPENSES	139,597	116,188	172,811	56,623		
Admin Allocation Transfer Out	21,743	23,915	25,321	1,406	6%	
TOTAL PARKS WITH ADMIN	161,340	140,103	198,132	58,029		
Capital Outlay						
See Capital Outlay Sheet	1,046,245	361,348	724,896	363,548	101%	
TOTAL CAPITAL OUTLAY	1,046,245	361,348	724,896	363,548		
Reserve Set-Aside						
Annual Fund Reserve Set-Aside	-			-		
TOTAL RESERVE SET-ASIDE	-	-	-	-		
TOTAL WITH CAPITAL	1,207,585	501,451	923,028	421,577		

Groveland Community Services District
 Final FY 23/24 Annual Budget
 ADMIN-REVENUE

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		ALLOCATION OF DISCRETIONARY REVENUE
				\$	%	
Other Revenue						
Property Taxes	1,272,005	1,419,016	1,391,975	(27,041)	-2%	
TOTAL OTHER REVENUE	1,272,005	1,419,016	1,391,975	(27,041)		

Groveland Community Services District
Final FY 2023/24 Annual Budget
ADMIN-EXPENSES

BUDGET ITEM	ADMIN EXPENSES			Projected FYE vs Proposed		REASON FOR CHANGE
	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	\$	%	
Admin/Board Salaries						
Regular Time	547,963	462,923	623,343	160,420	35%	
Board Wages	12,000	9,047	13,230	4,183	46%	
Admin Leave	9,884	13,056	12,512	(544)	-4%	
On Call	-	-	-	-		
Overtime/Comp	2,805	5,623	4,760	(863)	-15%	
Vacation Leave	30,880	23,676	31,532	7,856	33%	
Sick Leave	26,781	27,193	30,099	2,906	11%	
Holiday Pay/PH/Misc/Flex	32,661	32,062	36,322	4,260	13%	
TOTAL ADMIN/BOARD SALARIES	662,974	573,580	751,799	178,219		
Admin/Board Benefits						
CalPERS Retirement	51,082	43,637	57,923	14,286	33%	
FICA	32,484	31,409	38,191	6,782	22%	
Board FICA	744	576	820	244	42%	
Medicare	8,419	7,929	9,565	1,636	21%	
Board Medicare	174	138	192	54	39%	
SUI	1,042	1,128	1,251	123	11%	
Workers Comp	3,768	3,849	4,209	360	9%	
Board Workers Comp	89	162	92	(70)	-43%	
Health/Vision/Dental Insurance	124,147	116,626	138,719	22,093	19%	
TOTAL ADMIN/BOARD BENEFITS	221,949	205,454	250,962	45,508		
OPEB/Pension Unfunded Liability						
Transfer to OPEB Trust	-	-	-	-		
Pension Unfunded Liability	232,620	233,105	247,459	14,354	6%	
TOTAL OPEB/PENSION UNFUNDED LIABILI	232,620	233,105	247,459	14,354		

**Groveland Community Services District
Final FY 2023/24 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	ADMIN EXPENSES			Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Admin Operating Expense						
Bank Fees	6,351	3,634	2,450	(1,184)	-33%	
Credit Card Merchant Fees	48,000	59,905	69,000	9,095	15%	
Tax Lien Expense	-	1,620	1,500	(120)	-7%	
Loan Issuance Expense	-	8,500	-	(8,500)	-100%	
Office Supplies	8,151	6,518	8,000	1,482	23%	
Memberships (IRWMP/CSDA)		-	-	-		Moved to Subscriptions/Memberships
LAFCO Fees	6,751	1,868	5,000	3,132	168%	
Computer Hardware/Equipment	20,251	352	15,000	14,648	4161%	
Subscriptions/Memberships/Internet	85,791	69,123	78,742	9,619	14%	
Office Expense	49,400	38,355	63,000	24,645	64%	
Training, Conferences, Travel	12,935	19,683	23,350	3,667	19%	
District Telephone Services	26,400	27,515	30,000	2,485	9%	
Toilet Rebates	2,700	-	-	-		
Misc. Expense	-	(292)	-	292	-100%	
District Permits/Licenses	-	-	-	-		
District General Liability Insurance	169,200	185,010	260,000	74,990	41%	
TOTAL ADMIN OPERATING EXPENSE	435,930	421,791	556,042	134,251		
Outside Services						
Janitorial Service/Supplies	10,071	21,538	32,400	10,862	50%	
Cost of Bond Issuance	-	-	-	-		
CPA Services/Annual Audit	62,500	58,523	64,650	6,127	10%	
Water/Sewer/Capacity Fee Study	14,000	-	40,000	40,000		

Groveland Community Services District
Final FY 2023/24 Annual Budget
ADMIN-EXPENSES

BUDGET ITEM	ADMIN EXPENSES			Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Impact Mitigation Fee	10,000	980	11,000	10,020	1022%	
Legal Counsel Services	35,000	8,265	35,450	27,185	329%	
Actuarial Review (GASB-OPEB)	3,000	1,680	3,000	1,320	79%	
Organizational and Comp Study	64,350	-	61,750	61,750		
Public Relations/Communications	32,763	35,014	38,200	3,186	9%	
Interest	10,000	-	-	-		
HR Consulting (Subscriptions) DON'T USE	2,156	-	-	-		Added to Subscriptions Line item
Laserfiche Integration	35,000	7,000	35,000	28,000	400%	
TOTAL OUTSIDE SERVICES	278,840	133,000	321,450	188,450		
Leases						
Copystar 5550 GE Capital	4,611	4,350	4,525	175	4%	
FP Mail Machine	1,211	1,330	1,345	15	1%	
	-	-	-	-		
TOTAL LEASES	5,822	5,680	5,870	190	0	
TOTAL ADMIN EXPENSE	1,838,135	1,572,610	2,133,582	560,972	36%	Overall % Change

**Groveland Community Services District
Final FY 2023/24 Annual Budget
Capital Outlay**

FUND SHARE CAPITAL OUTLAY				
CIP Project	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)	110,000	137,592	-	
Fuel monitoring system	250,000	1,176	-	Removed from this FY budget
Truck #8 Replacemnt	44,097		45,875	Won't be delivered until FY 23/24 (31195, 14680)
Dump Truck & Trailer	200,000	177,892	-	Received
Admin Building Upgrade-Phase 1	20,000	2075	-	Nothing for this FY, evaluating project
Truck 3 replacement	44,097	-	-	Removed from this FY budget
Truck #15 Replacement	140,000	103,745	-	Used savings for new C&D truck for service body cost upgrade
Tire Machine & Balancing Machine	16,500	8,315	-	Received
Electronic Sign Board	35,000	-	-	Removed from this FY budget
Heavy Equipment & Truck Lift	50,000	-	-	Not moving forward with purchase at this time
Shop Parts Washer	8,500	8,757	-	Received
New Collection and Distribution (C&D) Truck	50,000	73,617	-	Increased due to service body upgrade-used savings from Truck 15 Replacement for cost increase
Unmanned Aerial Vehicle (drone) with SAR and Infrared capabilities	30,000	-	-	Not moving forward with purchase at this time
Truck 7 Replacement			80,950	Replacing Truck 7. Insurance claim (total
Truck 17 Replacement				Removed from this FY budget
TOTAL FUND SHARE CAPITAL OUTLAY	998,194	513,169	126,825	

**Groveland Community Services District
Final FY 2023/24 Annual Budget
Capital Outlay**

WATER CAPITAL OUTLAY				
CIP Project	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	COMMENTS
Downtown Groveland/BOF Water System Rehab Project (CDBG)		-	3,267,500	
General Water Improvements	40,000	-	40,000	On going
Water Pump Replacements/Repair	20,000	22,036	25,000	On going, increased due to inflation of electrical
Treatment Plant General Improvements/Replacements	27,500	22,683	27,500	On going
Truck #6 Replacement	46,910	45,874	-	Received
Big Creek-2G Clearwell, Butler Way Bypass	500,000	282,783	466,998	
Generator Installations	150,000	257,268	-	
Pump Control and Surge Valves	32,000	37,156	-	Received
SCADA Improvements	30,000	36,352	-	Moved to the programing line
New Trimble R2 (GPS locating device)		2,191	-	Received
Highland Pump Kohler Generator	46,310	47,951	-	
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	2,125,000	125,381	4,944,527	
Big Creek Emergency Generator (IRWMP/DWR)		27,607	-	
A/C Heater for Operations	15,000	14,725	-	Received and installed
Water Treatment Plant Flow Meters	32,500	28,778	-	Received
Big Creek WTP Asphalt Rehab	120,000	85,577	-	Completed
Skip Loader Tractor	50,000	57,812	-	Received
New OSG Unit @ Big Creek	55,000	-	66,000	
New OSG Unit @ 2G	55,000	-	66,000	
Chlorine analyzer for WTP x 4	25,000	37,230	50,000	
Chloramine analyzer for WTP x 4	25,000	-	-	
New AC/Heater Unit for Operations Building			15,000	
Heating Element for AWS		8,979	-	Received and installed
New (PLCs) Programmable Logic Controllers for Big Creek WTP			110,000	This will replace 2 older outdated PLCs which have had multiple failures in the past month
New Enclosed Skid Steer				Removed from this FY budget
FUND SHARE CAPITAL OUTLAY-56%	569,572	287,375	76,527	
TOTAL WATER CAPITAL OUTLAY	3,964,792	1,427,758	9,155,052	
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,339,792	1,069,417	476,027	

**Groveland Community Services District
Final FY 2023/24 Annual Budget
Capital Outlay**

SEWER CAPITAL OUTLAY				
CIP Project	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	COMMENTS
Downtown Groveland/BOF Sewer Collection Rehab Project	4,294,176	1,500,430	4,179,089	
Wastewater Pump Replacements	46,000	37,122	38,950	Reoccurring expense
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,175,556	54,099	1,297,000	
Concrete grading by Screw Press	200,000	275,063	-	Completed. Expanded project scope.
Road Maintenance		-	-	
Vac-Tron Truck	533,075	548,303	-	Received
Generator Installations	175,000	361,830	-	
STP Blower & Gen Room Rehab	10,000	-	-	
SCADA Improvements	30,000	36,352	-	Moved out of capital, into operating programming expense
New Trimble R2		2,191	-	Received
Asphalt Rehabilitation	184,700	17,258	150,831	Remaining previous FY budget amount carried over
WWTP Pond 1 Liner		371,719	-	Should be completed by FY end close
WWTP Emergency Generator (IRWMP/DWR)		40,372	-	
Flow Monitoring Equipment	35,000	45,643	-	Received and installed
LS#1 Kohler Generator	26,315	26,507	-	Received and installed
LS#7 Kohler Generator	43,300	-	-	Received and installed
LS#13 Kohler Generator	31,985	-	-	Received and installed
New AC/Heater Unit for Operations Building	15,000	14,725	-	Received and installed
STP Polymer Pump	20,000	17,765		Received and Installed
Skip Loader Tractor	50,000	57,812	-	Received
STP OSG Pump	55,000	-	-	Removed from this FY budget
Hetch Hetchy RR Project		1,667	20,200	Survey/Record of Survey Report
New Enclosed Skid Steer				Removed from this FY budget
FUND SHARE CAPITAL OUTLAY-38%	374,022	195,004	45,441	
TOTAL SEWER CAPITAL OUTLAY	7,299,129	3,603,862	5,731,511	
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	3,004,953	2,036,553	1,552,422	

**Groveland Community Services District
Final FY 2023/24 Annual Budget
Capital Outlay**

FIRE CAPITAL OUTLAY				
CIP Project	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	COMMENTS
SCBA Fill Station		-	-	Received
Operations Roof R & M, siding, windows, paint		-	-	Completed
Asphalt repair (driveway/employee parking area)	62,785	45,208	17,577	Seal coat and stripping left
SCBA Fill Station Storage Bottles	14,500	-	-	Completed
GCSD Infrastructure Fuel Reduction Project	410,000	11,751	393,711	Previous FY balance carried over
Source Capture Exhaust System		47,170	-	Completed
Hetch Hetchy RR Project		1,667	20,200	Survey/Record of Survey Report
Kitchen Remodel			70,000	Needed due to additional County personnel
FUND SHARE CAPITAL OUTLAY-5%	45,500	25,658	4,047	
TOTAL FIRE CAPITAL OUTLAY	532,785	131,454	505,535	

**Groveland Community Services District
Final FY 2023/24 Annual Budget
Capital Outlay**

PARK CAPITAL OUTLAY				
Projects	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	COMMENTS
Park Amphitheater				
General Park Upgrades	10,000	-	-	Moved line out of capital and added to Repair and Maintenance
Park Parking Lot Repair		16,665	14,625	
Groveland Asset Rehabilitation and Beautification Project	1,027,145	337,884	689,261	Project will be completed June 2024
Hetch Hetchy RR Project		1,667	20,200	Surveying Work/Record of Survey Report
FUND SHARE CAPITAL OUTLAY-1%	9,100	5,132	810	
TOTAL PARK CAPITAL OUTLAY	1,046,245	361,348	724,896	

**GROVELAND COMMUNITY SERVICES DISTRICT
APPROPRIATION LIMIT DATA**

		PER CPITA		TUOLUMNE COUNTY										
		PERSONAL	STATE	POPULATION										
		INCOME %	POPULATION	CHANGE						% INC				
DATA	TO BE	CHANGE	CHANGE	OVER PR						(DEC)				
AS OF	USED FOR	OVER PR	OVER PR	YEAR			TUOLUMNE COUNTY-EXCLUSIONS IIA			SINCE			WEIGHTED	
JANUARY 1,	FYE	YEAR	YEAR	SONORA	UNINCORPORATED	TOTAL	SONORA	UNINCORPORATED	2001	SONORA	UNINC	AVE		
2001	2001-2002	7.82%	1.8100%	0.37%	0.40%	48,832	4,238	44,594	0.0000%	0.00%	0.00%	0.00%		
2002	2002-2003	-1.27%	1.8300%	1.00%	0.97%	51,566	4,537	47,029	5.4604%	5.60%	5.46%	5.60%	5.59879%	
2003	2003-2004	2.31%	1.6900%	1.30%	1.10%	52,239	4,605	47,634	6.8171%	6.98%	6.82%	6.98%	1.30512%	
2004	2004-2005	3.28%	1.5200%	0.71%	0.64%	52,741	4,653	48,088	7.8351%	8.00%	7.84%	8.00%	0.96097%	
2005	2005-2006	5.26%	1.5000%	-1.55%	-1.32%	51,962	4,573	47,389	6.2677%	6.41%	6.27%	6.41%	-1.47703%	
2006	2006-2007	3.96%	1.2100%	2.17%	1.05%	54,038	4,804	49,234	10.4050%	10.66%	10.40%	10.66%	3.99523%	
2007	2007-2008	4.42%	1.2000%	1.00%	0.47%	53,093	4,750	48,343	8.4070%	8.73%	8.41%	8.73%	-1.74877%	
2008	2008-2009	4.29%	1.3100%	-0.19%	-0.08%	52,568	4,698	47,870	7.3463%	7.65%	7.35%	7.65%	-0.98883%	
2009	2009-2010	0.62%	1.1100%	0.00%	0.09%	52,253	4,666	47,587	6.7117%	7.01%	6.71%	7.01%	-0.59922%	
2010	2010-2011	-2.54%	1.0300%	0.58%	0.57%	52,306	4,672	47,634	0.07	0.07	0.07	0.0711	0.10143%	
2011	2011-2012	2.51%	1.0103%	0.29%	0.43%	51,727	4,913	46,814	0.05	0.06	0.05	0.0593	-1.10695%	
2012	2012-2013	3.77%	1.0448%	-2.17%	-1.84%	50,553	4,788	45,765	0.03	0.04	0.03	0.0352	-2.26961%	
2013	2013-2014	5.12%	1.0595%	-0.06%	0.18%	51,322	4,847	46,475	0.04	0.05	0.04	0.0510	1.52118%	
2014	2014-2015	-0.23%	1.0072%	0.10%	-0.08%									
2015	2015-2016	3.82%	1.0479%	0.83%	1.05%									
2016	2016-2017	5.37%	1.0632%	-0.27%	-0.28%									
2017	2017-2018	3.69%	1.0457%	-0.55%	-0.45%									
2018	2018-2019	3.67%	1.0448%	0.29%	-0.10%									
2019	2019-2020	3.85%	1.0434%	-0.20%	-0.14%									
2020	2020-2021	3.73%	1.0396%	-0.17%	-0.07%									
2021	2021-2022	5.73%	1.0524%	-1.82%	-0.90%									
2022	2022-2023	7.55%	1.0723%	0.45%	0.84%									
2023	2023-2024	4.44%	1.0407%	0.28%	-0.21%									
APPROPRIATION LIMIT														
2005-2006	\$ 2,366,624	105.260000%				99.98523%						105.244453%	\$ 2,490,740.89	
2006-2007	\$ 2,490,741	103.960000%				100.03995%						104.001534%	\$ 2,590,408.74	
2007-2008	\$ 2,590,409	104.420000%				99.98251%						104.401739%	\$ 2,704,431.78	
2008-2009	\$ 2,704,432	104.420000%				99.99011%						104.409675%	\$ 2,823,688.42	
2009-2010	\$ 2,823,688	100.620000%				99.99401%						100.613971%	\$ 2,841,025.04	
2010-2011	\$ 2,841,025	97.460000%				100.00101%						97.460989%	\$ 2,768,891.09	
2011-2012	\$ 2,768,891	102.510000%				99.98893%						102.498653%	\$ 2,838,076.06	
2012-2013	\$ 2,838,076	103.770000%				99.97730%						103.746448%	\$ 2,944,403.11	
2013-2014	\$ 2,944,403	105.120000%				100.01521%						105.135991%	\$ 3,095,627.38	
2014-2015	\$ 3,095,627	99.770000%				99.92000%						99.690184%	\$ 3,086,036.63	
2015-2016	\$ 3,086,037	103.820000%				101.05000%						104.910110%	\$ 3,237,564.42	
2016-2017	\$ 3,237,564	105.370000%				99.72000%						105.074964%	\$ 3,401,869.65	
2017-2018	\$ 3,401,870	103.690000%				99.55000%						103.223395%	\$ 3,511,525.35	
2018-2019	\$ 3,511,525	103.670000%				99.90000%						103.566330%	\$ 3,636,757.93	
2019-2020	\$ 3,636,758	103.850000%				99.86000%						103.704610%	\$ 3,771,485.63	
2020-2021	\$ 3,771,486	103.730000%				99.93000%						103.657389%	\$ 3,909,423.53	
2021-2022	\$ 3,909,424	105.730000%				99.10000%						104.778430%	\$ 4,096,232.59	
2022-2023	\$ 4,096,233	107.550000%				100.84000%						108.453420%	\$ 4,442,504.34	
2023-2024	\$ 4,442,504	104.440000%				99.79000%						104.220676%	\$ 4,630,008.05	

Note: Beginning with 2014-2015 FYE, District began applying the State provided Annual Percent Change in Population for the unincorporated areas of Tulolumne County (Departmen of Finance Letters per FYE, Attachment B)

GCSD POLICY

POLICY TITLE: INVESTMENT OF DISTRICT FUNDS

POLICY NUMBER: 410

ADOPTED: October 11, 2010

AMENDED: March 12, 2018 RESOLUTION 8-18

410.1 Purpose

The Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (California Government Code (CGC) §53600.6 and §53630.1). The purpose of this policy is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment-related activities.

Government Code Sections 5921 and 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency. The investment policies and practices of the District are based on state law and prudent money management. All funds will be invested in accordance with the District's Investment Policy, and California Government Code Sections 53601, 53601.1, 53601.5 and 53635.5. When the District issues bonds, the investment of bond proceeds will be further restricted by the provision of relevant bond documents.

The Treasurer or fiscal officer of a local agency is required to annually prepare and submit a statement of investment policy and such policy, and any changes thereto, is to be considered by the local agency's legislative body at a public meeting (CGC §53646(a)). For Groveland Community Services District, Treasurer shall be responsible for preparing and submitting such policy for adoption by minute action or by resolution of the District Board. The adopted Investment Policy shall be reviewed on an annual basis and the District Board shall approve any modifications to such policy by minute action or by resolution. The investment policy, as adopted by the District Board, shall be used to guide District staff in investment decisions and transactions.

For these reasons, and to ensure prudent and responsible management of the public's funds, it is the policy of Groveland Community Services District to invest funds not required for immediate needs of the District in a manner which will provide the highest investment return with the maximum safety while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of Groveland Community Services District funds.

410.2 Scope

This investment policy shall apply to the investment of all funds of Groveland Community Services District except retirement funds and debt service funds held by Trustees for payment of bond redemption and interest.

SECTION 400 FINANCIAL POLICIES

410.3 Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by District staff shall be the “prudent person” standard as found in §53600.3 of the Government Code of the State of California, and shall be applied in the context of managing an overall portfolio. The Treasurer, acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations for expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

410.4 Objectives

As specified in California Government Code §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives of the investment activities, in priority order, shall be:

A. Legality and Safety

Legality and safety of principal are the foremost objectives of the investment program. Investments of Groveland Community Services District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

B. Liquidity

The investment portfolio will remain sufficiently liquid to enable Groveland Community Services District to meet all projected, as well as expected and unexpected cash needs.

C. Return on Investments

The District shall seek to attain market average rates of return on all investments within the constraints imposed by State law, by the avoidance of capital losses and by cash flow considerations. The District’s investment portfolio shall be diversified to eliminate the risk of loss resulting from over-concentration of asset in a specific issuer or class of securities and shall contain investments of varying lengths of maturity of five (5) years or less.

410.5 Delegation of Authority

Authority to manage the investment program is derived from California Government Code §53600, *et seq.* Management responsibility for the investment program is hereby delegated by the Board to the Treasurer.

The Treasurer shall render a quarterly report to the Board specifying the type of investment, institution, date of maturity, amount of deposit, current market value for all securities with a maturity of more than twelve (12) months, and a rate of interest. Under the provisions of California Government Code §53600.3, the Treasurer is a trustee and a fiduciary subject to the prudent investor standard.

SECTION 400 FINANCIAL POLICIES

410.6 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

410.7 Authorized Financial Institutions and Dealers

The Treasurer will maintain a list of financial institutions, selected on the basis of credit worthiness, financial strength, experience and minimal capitalization authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness that are authorized to provide investment and financial advisory services in the State of California. No public deposit shall be made except in a qualified public depository as established by state laws.

For brokers/dealers of government securities and other investments, the Treasurer shall select only broker/dealers who are licensed and in good standing with the California Department of Securities, the Securities and Exchange Commission, the National Association of Securities Dealers or other applicable self-regulatory organizations.

Before engaging in investment transactions with a broker/dealer, the Treasurer shall have received from said firm a signed Certification Form. This form shall attest that the individual responsible for Groveland Community Services District's account with the firm has reviewed Groveland Community Services District's Investment Policy and that the firm understands the policy and intends to present investment recommendations and transactions to Groveland Community Services District that are appropriate under the terms and conditions of the Investment Policy.

410.8 Permitted Investment Instruments

Permitted investment instruments for the District's assets are the following:

- A. Government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- B. Obligations issued by Banks for Cooperatives, Federal Land Banks, Federal Intermediate Credit Banks, Federal Farm Credit Banks, Federal Home Loan Banks, the Federal Home Loan Bank Board, the Federal Home Loan Mortgage Corporation, the Resolution Funding Corporation, or in obligations, participations, or other instruments of, or issued by, or fully guaranteed as to principal and interest by, the Federal National Mortgage Association; or in guaranteed portions of Small Business Administration notes; or in obligations, participations or other instruments of, or issued by, a federal agency or a United States government-sponsored enterprise, or such agencies or enterprises which may be created.
- C. FDIC insured or fully collateralized time certificates of deposit in financial institutions located in California. Preference may be given to local banks.
- D. Negotiable certificates of deposit or deposit notes issued by a nationally or state-chartered bank or a state or federal savings and loan association or by a state-licensed branch of a foreign bank; provided

SECTION 400 FINANCIAL POLICIES

that the senior debt obligations of the issuing institution are rated “AA” or better by Moody’s or Standard & Poor’s.

Purchase of negotiable certificates of deposit may not exceed 30 percent of the District’s investment portfolio.

- E. State of California’s Local Agency Investment Fund. The LAIF portfolio should be reviewed periodically.
- F. Investment Trust of California (CalTRUST). CalTRUST is a joint powers authority of California public agencies that serves as an investment alternative to LAIF.
- G. Insured savings account or money market account.
- H. California Cooperative Liquid Assets Securities System (California CLASS)

410.9 Prohibited Investments

Under the provisions of California Government Code §53601.6 and §53631.5, Groveland Community Services District shall not invest any funds covered by this Investment Policy in inverse floaters, range notes, interest-only strips derived from mortgage pools or any investment that may result in a zero (0) interest accrual if held to maturity. Additional investments which are not permitted include repurchase agreements, banker’s acceptances, commercial paper, and medium-term corporate notes.

410.10 Maximum Maturity

Investment maturities shall be based on a review of cash flow forecasts. Maturities will be scheduled so as to permit the District to meet all projected obligations. The maximum maturity will be no more than five years from purchase date to maturity date.

410.11 Reporting

The Treasurer shall submit to the District Board a quarterly investment report, which shall consist of a cover report over the reports generated by the investment fund and the Local Agency Investment Fund. The cover report shall include a certification that:

- A. All investment actions executed since the last report have been made in full compliance with this Investment Policy, and
- B. Groveland Community Services District will meet its cash flow requirements for the next six (6) months.

410.12 Investment Policy Review

This Investment Policy shall be reviewed, modified as needed, and approved on an annual basis by the Board of Directors. This should be done during the annual budgeting process.

GROVELAND COMMUNITY SERVICES DISTRICT

Fee Schedule for Fiscal Year ~~2022-2023~~-2024

WATER AND SEWER MONTHLY CHARGES

Water Monthly Fixed Rate Service Charges		
Meter Size	EMU Ratio	Monthly Charge
5/8-3/4-inch	1.0	\$39.64
1.0 inch	1.6	\$63.43
1.5 inch	2.6	\$103.07
2.0 inch	3.5	\$138.74
3.0 inch	5.5	\$218.02
4.0 inch	7.8	\$309.19

Water Usage Variable Rate Charges		
Gallons Used per Month	Usage Charge per Gallon	Usage Rate Category
0 to 3300	.00765	Baseline Usage Rate
>3300	.01514	Peak Demand Usage Rate

Sewer Monthly Fixed Rate Service Charges	
Residential	Commercial
\$88.68	\$88.68

Sewer Usage Variable Rate Charges per Gallon	
Residential	Commercial
.01166	.01872

ADMINISTRATIVE SERVICE FEES

Establishment of Tenant Account	Charged to account per tenant agreement. Property owner must sign agreement with District to send bills to tenant of property. Owner is ultimately responsible for payment of water and/or sewer service to property.	\$40
Reestablishing Account in Owner's Name	Transfer of account back into owner's name once tenant vacates property	\$40
Overpayment Refund Request	Charged to account for each overpayment refund request. This charge is deducted from the credit for the fees associated with processing the refund check.	\$30

Customer Payment Processing Error	Processing fee for transfer of payment to correct account.	\$10
<u>Administrative Fee</u>	<u>Administrative Correspondence</u>	\$100 \$105
<u>Inspection-Fee Labor Rate</u>	<u>Charged to a customer for District Staff to perform an inspection to a property owners property</u>	\$150 \$105
Meter re-read/Re-inspection Fee	Charged to account for customer generated re-read of meter at service address. This charge is per service address. If at any time a re-read is a District error, the account will not be charged a re-read fee.	\$30
Meter Test Fee	Charged to account for customer generated meter test. If meter is found to be reading inaccurately, the account will not be charged a test fee.	\$30
Meter Final/Closing Read Fee	Charged to account for request of a final/closing read of meter at service address.	\$30
Meter Shut Off Fee	Charged to account when customer requests District turn meter off due to maintenance or other reasons	\$35
Meter Turn On Fee	Charged to account when customer requests meter be turned back on after maintenance complete or other reasons	\$35
New Water/Sewer Service Application	Charge for processing application to establish new water and/or sewer service connection	\$40
Engineering Request Processing Fee	Charge for processing engineering request documents	\$40
Copies	Public Records Requests	.25 per page or \$3.00 per disk
Agenda Mailing Fee (Annual)	Required if requested, includes postage and envelope, assumes 12 monthly mailings	Actual Costs (Envelope and Postage)

COLLECTIONS PROCESSING FEES

Payment Returns/Chargebacks	Charged to account for each returned payment from the bank reasons such as process errors, invalid account number, closed account, fraudulent transactions, or non-sufficient funds (NSF).	\$35
Reconnection Fee during normal business hours	Charged to account for processing each service connection reconnection after shut off.	\$50
Reconnection Fee After Normal Business Hours	Charged to account for processing each after hour service connection reconnection after shut off.	\$150
Cut Lock/Removal Fee	Charged to account for each cut lock/removal	\$75 \$150

Denial Access Fee	Charged to account when access is intentionally denied to perform proper operation and maintenance to system, to enforce disconnection of service for non-payment and for the protection of public health. This	\$200
	includes locked gates, placement of vicious animals, placement of objects obstructing access, etc.	
Placement of Lien Fee	Charged to account for processing each Notice of Lien on service connection property for non-payment	\$65
Satisfaction of Lien Fee	Charged to account for processing each Satisfaction of Lien on service connection property	\$65
Late Payment Interest Penalty Fee	Charged on past due account balances not paid by due date	10%
Continued Interest on Past Due Balances	Charged on account balances over two billing cycles past due	.5%
Removal of County Tax Roll Fee	<u>Paid to the County when customer is placed on Tax Roll and pays the District directly</u>	<u>\$75</u>

FIELD SERVICE WORK BY DISTRICT STAFF

<u>Hourly Charges/Labor Rates</u>	<u>Per-Employee Per man Hour</u>
<u>Regular Work Hours</u>	<u>\$45.07</u>
<u>*After Hours/Weekend</u>	<u>\$51.83</u>
<u>*Holiday</u>	<u>\$58.59</u>
<u>Construction and Hot Tap Labor Rate</u>	<u>\$100 Per Man Hour</u>
<u>Engineering Labor Rate</u>	<u>\$143.75 Per man Hour</u>
<u>Inspection Labor Rate</u>	<u>\$105 Per man Hour</u>

*Total fees will be based on a minimum of two (2) hours compensation.

DISTRICT EQUIPMENT RATES

Vehicle Type	Hourly Rate
Flush Truck	\$34 <u>\$60 per hour + \$100 per man hour</u>
Vac Truck	\$34 <u>\$60 + \$100 per man hour</u>
Boom Truck	\$75
Service Truck	\$25 <u>\$45 + \$100 per man hour</u>
Bobcat Skid Steer	\$40 <u>\$60 + \$100 per man hour</u>
Backhoe	\$70 <u>\$120 + \$100 per man</u>

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	hour
Excavator	\$80 \$110
Sole Air Compressor	\$20 \$35
Vac-Con Truck	\$ 115

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FIRE HYDRANT TEMPORARY USE

Non-Refundable Service Charge for Flow Meter	\$100
Daily Hydrant Use Charge	\$5
Rental Deposit	Current Meter Replacement Cost
Charge per 100 Gallons	\$1.39
Flow Meter Relocation Charge	\$65.00

UNAUTHORIZED USE OF DISTRICT FIRE HYDRANTS

Charge for Unauthorized Use of District Fire Hydrants (per occurrence, includes estimated water usage fees)	\$1000
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DAMAGE TO DISTRICT FACILITIES (INCLUDING VANDALISM)

Facility/Infrastructure Repair, Replacement, Restoration or Clean Up Cost (Contracted or District labor)	Actual Cost + 15% Admin Fee
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CROSS CONNECTION CONTROL BACKFLOW PREVENTION FEES

Installation of Backflow Device	Charged for the installation of backflow prevention device	Actual device cost and labor charges
Annual Inspection Fee	Charged for annual backflow device inspection	\$160
Repair/Replace Backflow Device	Charge for the repair or replacement of failed backflow device	Actual material/device cost and labor charges
Annual Backflow Administration Fee	Charged to monitor, report, notify customers of testing needed, and associated recordkeeping	\$40

NEW METER CHARGES AND WATER SYSTEM PARTICIPATION FEES

Meter Size	EMU Multiplier	Participation Fees	Meter Install Charge
5/8-inch	1.0	\$1,827	Actual Device and Labor Charges
¾ inch	1.0	\$1,827	Actual Device and Labor Charges
1.0 inch	1.7	\$3,106	Actual Device and Labor Charges
1.5 inch	3.3	\$6,029	Actual Device and Labor Charges
2.0 inch	5.3	\$9,684	Actual Device and Labor Charges
3.0 inch	11.7	\$21,377	Actual Device and Labor Charges
4.0 inch	20.0	\$36,542	Actual Device and Labor Charges

SEWER SERVICE PARTICIPATION FEES

Participation/Connection Fee	\$7,000
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WATER/SEWER MAIN EXTENSION FEES

Subject to Development Agreement (Contracted Cost or District labor)	Actual cost + 15% Admin Fee
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ENGINEERING FEES

District Engineer Fee (Applicant/Customer requests requiring engineering review; contract hourly rate +15%)	\$143.75/hr	
Easement Abandonment Requests (site inspection, records research, documentation)	Non-Refundable Application Fee	\$240
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
Easement Acceptance Requests (as a Condition of PUE Abandonment)	Application Fee	\$100
	Title Report and County Recording Fees	Actual Cost
Encroachment Permit	Non-Refundable Application Fee	\$240
	Non-Refundable Administration Fee	\$100 \$105
	County Recording Fees	Actual Recording Cost
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
Service Application for New Development Projects	Non-Refundable Application Fee	\$200
	Non-Refundable Administration Fee	\$500
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$2500 Refundable Deposit)

PARK FEES

PARK DAY USE FEES	
0-100 People	\$35/day
101-300 People	\$50/day
301-500 People	\$150/day
500 or more "Large Event or PSPS Community Resource Center Fee"	\$500/day
JANITORIAL SERVICES	
0-100 Janitorial Services (minimum two (2) hours)	\$60
101-300 Janitorial Services (minimum three (3) hours)	\$90

301-500 Janitorial Services (minimum three (3) hours)	\$120
500 or more Janitorial Services "Large Event" (Required)	\$200
LEON ROSE BALL FIELD USE FEES (NON-REFUNDABLE)	
Ball Field	\$25 (4-hour 4-hour event) \$50 (8-hour 8-hour event)
Field Lights	\$25/night
Janitorial Services	\$25/visit
District Staff Time Durning Event	\$40/hr per person
Leon Rose Deposit Fee	
DISTRICT PROPERTY USE FEES	
District Chairs	\$35/day
District Tables	\$35/day
P.A. System	\$45/day
Concession Stand	\$50/day
Lost Key Fee	\$25
Damaged Chair Fee	\$25/chair \$50/chair
Damaged Table Fee	\$50/table \$205/table
CONCESSION STAND EQUIPMENT USE FEE	
<u>Popcorn Machine</u>	\$75 Day Rate/ Deposit \$500
<u>Nacho Cheese Machine</u>	\$115 Day Rate/ Deposit \$500
<u>Chili Machine</u>	\$115 Day Rate Deposit \$500
<u>Cotton Candy Machine</u>	\$115 Day Rate/ Deposit \$500
DOG PARK USE FEES	
1-2 Dogs	\$25/calendar year
3 or more	\$35/calendar year

**Groveland Community Services District
Proposed Salary Range Schedule FY 2022-23
Board Approved: June 29, 2023
5.1% COLA Adjustment**

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
92	432,054	453,656	476,339	500,156	525,164	36,004	37,805	39,695	41,680	43,764	16,617.45	17,448.32	18,320.73	19,236.77	20,198.61	207.72	218.10	229.01	240.46	252.48
93	442,855	464,998	488,248	512,660	538,293	36,905	38,750	40,687	42,722	44,858	17,032.88	17,884.53	18,778.75	19,717.69	20,703.57	212.91	223.56	234.73	246.47	258.79
94	453,926	476,623	500,454	525,476	551,750	37,827	39,719	41,704	43,790	45,979	17,458.70	18,331.64	19,248.22	20,210.63	21,221.16	218.23	229.15	240.60	252.63	265.26
95	465,274	488,538	512,965	538,613	565,544	38,773	40,712	42,747	44,884	47,129	17,895.17	18,789.93	19,729.43	20,715.90	21,751.69	223.69	234.87	246.62	258.95	271.90
96	476,906	500,752	525,789	552,079	579,683	39,742	41,729	43,816	46,007	48,307	18,342.55	19,259.68	20,222.66	21,233.79	22,295.48	229.28	240.75	252.78	265.42	278.69
97	488,829	513,270	538,934	565,881	594,175	40,736	42,773	44,911	47,157	49,515	18,801.11	19,741.17	20,728.23	21,764.64	22,852.87	235.01	246.76	259.10	272.06	285.66
98	501,050	526,102	552,407	580,028	609,029	41,754	43,842	46,034	48,336	50,752	19,271.14	20,234.70	21,246.43	22,308.76	23,424.19	240.89	252.93	265.58	278.86	292.80
99	513,576	539,255	566,217	594,528	624,255	42,798	44,938	47,185	49,544	52,021	19,752.92	20,740.57	21,777.59	22,866.47	24,009.80	246.91	259.26	272.22	285.83	300.12
100	526,415	552,736	580,373	609,392	639,861	43,868	46,061	48,364	50,783	53,322	20,246.74	21,259.08	22,322.03	23,438.14	24,610.04	253.08	265.74	279.03	292.98	307.63

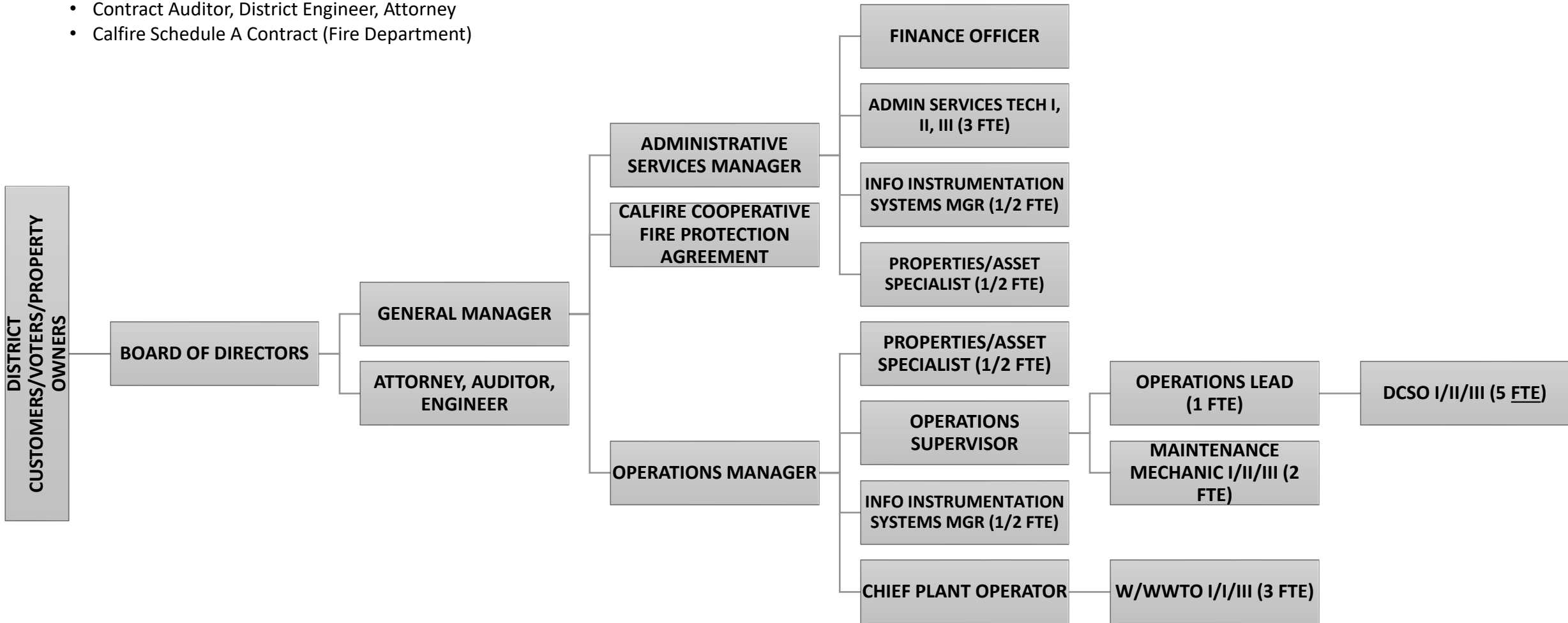
**Groveland Community Services District
Salary Schedule Range Placement**

Class Title	Salary Range	Maximum Monthly Salary
Administrative Services Technician I	3	\$4,861
Administrative Services Technician II	7	\$5,365
Administrative Services Technician III	13	\$6,222
Chief Plant Operator	27	\$8,791
Collection and Distribution System Operator I	5	\$5,107
Collection and Distribution System Operator II	11	\$5,922
Collection and Distribution System Operator III	15	\$6,537
Collections and Distribution Lead	19	\$7,216
Accountant	20	\$7,396
Finance Officer	40	\$12,119
Maintenance Mechanic I	11	\$5,922
Maintenance Mechanic II	17	\$6,868
Maintenance Mechanic III	21	\$7,581
Administrative Services Manager	29	\$9,237
Operations & Maintenance Manager	38	\$11,535
Information/Instrumentation Systems Manager	35	\$10,712
Operations & Maintenance Supervisor	27	\$8,791
Water/Wastewater Operator I	9	\$5,637
Water/Wastewater Operator II	15	\$6,537
Water/Wastewater Operator III	19	\$7,216
General Manager	Contract	\$187,566 Annually
Board Members	N/A	\$110.25 per Meeting

GCSD Organizational Chart- Proposed FY 2023-24

APPROVED HEADCOUNT 2-09-2021:

- 21 FTE
- Contract Auditor, District Engineer, Attorney
- Calfire Schedule A Contract (Fire Department)



RESOLUTION 40-2023

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND
COMMUNITY SERVICES DISTRICT ADOPTING THE DISTRICT'S FINAL 2023/2024
FISCAL YEAR BUDGET AND RELATED ACTIONS**

WHEREAS, the Groveland Community Services District (District) Board of Directors reviews and accepts a monthly treasurer's report that includes statements of cash flows, account and investment balances, and budget to actual reports; and

WHEREAS, at the District's special meeting held on June 29, 2023 the General Manager presented a review of the preliminary FY 2023-2024 Budget; and

WHEREAS, the Board directed the General Manager to prepare the final budget and schedule a Public Hearing before September 1, 2023: and

WHEREAS, the Notice of Public Hearing regarding the final budget adoption was duly published on July 29, 2023 in the local newspaper as required by law; and

WHEREAS, the final draft 2023-2024 budget is included herein for consideration; and

WHEREAS, the published appropriations limit (Gann Limit) calculation and employee Salary Schedule is also included herein for consideration.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the District does hereby approve and adopt:

1. Budget Preparation Memorandum
2. 2023-2024 Final Draft Budget
3. Appropriations Limit
4. Investment of District Funds Policy
5. Miscellaneous Fee Schedule
6. Employee Salary Schedule
7. Organizational Chart

BE IT FURTHER RESOLVED The board and public will then have the opportunity to provide input on the final budget during the public hearing on August 14th, 2023 for the adoption the 2023/2024 Final Budget.

PASSED AND ADOPTED by the Board of Directors of the Groveland Community Services District on August 14, 2023, by the following vote:

AYES:

NOES:

ABSENT:

APPROVE:

Nancy Mora, Board President

ATTEST:

Rachel Pearlman, Board Secretary

CERTIFICATE OF SECRETARY

I, Rachel Pearlman, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on August 14, 2023.

DATED: _____