

Groveland Community Services District  
Proposed 2018/2019 Annual Budget

	WATER			SEWER			FIRE			PARKS			ADMIN			TOTAL PROJECTED
	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	
<b>Beginning Fund Balance</b>	<b>2,670,867</b>	<b>1,919,446</b>		<b>1,165,960</b>	<b>709,657</b>		<b>1,179,348</b>	<b>807,749</b>		<b>223,640</b>	<b>172,986</b>					
<b>Revenue</b>																
Services Charges	\$ 2,262,322	\$ 2,379,890	5%	\$ 1,404,691	\$ 1,613,475	15%	\$ -	\$ -		\$ -	\$ -					\$ 3,993,365
Fees	62,541	62,030	-1%	25,787	12,000	-53%				1,750	1,500	-14%				74,030
Taxes							1,004,778	1,044,969	4%	87,371	90,866	4%				1,135,835
Other Revenue	10,981	5,000	-54%	9,602	5,300	-45%	50,500	21,000	-58%	-	19,200					31,300
<b>TOTAL FUND REVENUE</b>	<b>2,335,844</b>	<b>2,446,920</b>	<b>5%</b>	<b>1,440,080</b>	<b>1,630,775</b>	<b>13%</b>	<b>1,055,278</b>	<b>1,065,969</b>	<b>1%</b>	<b>89,121</b>	<b>111,566</b>	<b>25%</b>				<b>\$ 5,255,230</b>
<b>Operating Expenses</b>																
Salaries	\$ 386,000	\$ 386,097	0%	\$ 313,710	\$ 335,109	7%	\$ 10,625	\$ 14,568	37%	\$ 21,355	\$ 36,420	71%	\$ 390,388	\$ 251,585	-36%	\$ 1,023,779
Benefits	174,805	167,715	-4%	145,735	144,235	-1%	5,560	6,709	21%	10,970	16,771	53%	140,040	130,873	-7%	466,303
General Manager Services													-	185,000		185,000
Retiree Medical	63,700	55,760	-12%	52,400	26,240	-50%	16,000	16,000	0%							98,000
Admin Operating Expense													272,493	253,915	-7%	253,915
Equip, Auto, Maint, & Repairs	220,174	253,565	15%	134,673	134,260	0%	56,075	53,325	-5%	5,150	7,500	46%				448,650
Outside Services	137,572	147,600	7%	114,388	165,100	44%							152,984	190,000	24%	502,700
CAL FIRE (Schedule A + Amador Contracts)							1,230,058	1,256,480	2%							1,256,480
Other (incl. OPEB, Leases, Cost of Water)	425,191	398,050	-6%	249,544	241,595	-3%	60,900	55,400	-9%	56,100	57,500	2%	309,918	334,150	8%	1,086,695
<b>TOTAL FUND EXPENSES</b>	<b>\$ 1,407,442</b>	<b>\$ 1,408,787</b>	<b>0%</b>	<b>\$ 1,010,450</b>	<b>\$ 1,046,539</b>	<b>4%</b>	<b>\$ 1,379,218</b>	<b>\$ 1,402,481</b>	<b>2%</b>	<b>\$ 93,575</b>	<b>\$ 118,191</b>	<b>26%</b>	<b>\$ 1,265,823</b>	<b>\$ 1,345,523</b>	<b>6%</b>	<b>\$ 5,321,521</b>
Administrative Cost Allocation	657,080	837,807		556,884	530,919		47,659	16,303		4,200	62,494		1,265,823	1,447,523		
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,064,522</b>	<b>\$ 2,246,594</b>	<b>9%</b>	<b>\$ 1,567,334</b>	<b>\$ 1,577,458</b>	<b>1%</b>	<b>\$ 1,426,877</b>	<b>\$ 1,418,784</b>	<b>-1%</b>	<b>\$ 97,775</b>	<b>\$ 180,686</b>	<b>85%</b>				
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 271,322</b>	<b>\$ 200,326</b>		<b>\$ (127,254)</b>	<b>\$ 53,317</b>		<b>\$ (371,599)</b>	<b>\$ (352,815)</b>		<b>\$ (8,654)</b>	<b>\$ (69,120)</b>					
<b>Capital Expenses and Revenue</b>																
Capital Revenue (Connection/Capacity Fees, Reserve Transfer)																
Capital Outlay (Expenditures on Fixed Assets)	943,500	178,400	-81%	417,000	300,000	-28%	-	75,000		42,000	125,000	198%	-	-		
<b>NET CAPITAL EXPENSES</b>	<b>943,500</b>	<b>178,400</b>	<b>-81%</b>	<b>417,000</b>	<b>300,000</b>	<b>-28%</b>	<b>-</b>	<b>75,000</b>		<b>42,000</b>	<b>125,000</b>	<b>198%</b>	<b>-</b>	<b>-</b>		<b>678,400</b>
<b>Reserve Set-Aside</b>																
Designated Reserve for Capital Outlay	-	-		-	100,000		-	-		-	-					
<b>TOTAL RESERVE SET-ASIDE</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>100,000</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>					<b>100,000</b>
<b>Debt Service Expenses and Revenue</b>																
Debt Service Charge Revenue	605,000	604,801		410,661	325,658		-	-		-	-					
Debt Service Payments	(684,243)	(686,123)		(322,710)	(320,885)		-	-		-	-					
<b>NET DEBT SERVICE</b>	<b>(79,243)</b>	<b>(81,322)</b>		<b>87,951</b>	<b>4,773</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		
<b>TOTAL EXPENSES</b>	<b>3,087,265</b>	<b>2,506,316</b>	<b>-19%</b>	<b>1,896,383</b>	<b>1,972,685</b>	<b>4%</b>	<b>1,426,877</b>	<b>1,493,784</b>	<b>5%</b>	<b>139,775</b>	<b>305,686</b>	<b>119%</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ 1,919,446</b>	<b>\$ 1,860,050</b>		<b>\$ 709,657</b>	<b>\$ 367,748</b>		<b>\$ 807,749</b>	<b>\$ 379,934</b>		<b>\$ 172,986</b>	<b>\$ (21,134)</b>					