



## **BOARD MEETING AGENDA SUBMITTAL**

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**TO:** GCSB Board of Directors

**FROM:** Peter Kampa, General Manager

**DATE:** April 11, 2023

**SUBJECT:** Agenda Item 7A: Adoption of a Resolution Approving a Revised and Updated District Organizational Chart to Reflect the Replacement of the District Accountant Position with a Finance Officer Position and Related Salary Range

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### **RECOMMENDED ACTION:**

Staff recommends the following action:

*I move to approve Resolution 14-2023 a Revised and Updated District Organizational Chart to Reflect the Replacement of the District Accountant Position with a Finance Officer Position and Related Salary Range.*

### **BACKGROUND:**

Management of the District financial affairs is similar to that of private business where enough revenue must be made to cover the day to day operating expenses, pay for equipment replacements and upgrades. However, as a public agency, we spend public dollars and must be accountable and operate in 100% compliance with numerous laws, regulations and industry standards in addition to meeting normal business financial needs.

The financial intricacies and needs of the District have grown exponentially over the last several decades with much infrastructure reaching the end of its useful life with replacement and upgrade planning in full swing. In addition, the District is in progress with \$24 million in grant and loan funded infrastructure replacement and improvement projects funded by four different state and federal agencies with varying accounting and recordkeeping requirements.

The financial administration required to ensure efficiency, transparency and accountability as well as the long term financial viability of the critical public services provided by the District and for compliance with the grant requirements exceeds the current resources of the District, which has become growingly apparent over these years. The District began looking into the option of replacing the District's Accountant position with that of a Finance Officer position when the District's current Accountant announced their retirement.

The District currently contracts with Gilbert and Associates to assist/perform the District's more complicated financial tasks that fall outside of the existing capabilities inhouse. Among these includes:

- Working with District's management to provide Management and the Board of Directors meaningful financial information for analysis and review.
- Serve as an accounting expert to inform and facilitate financial related discussions with the District's management and the Board of Directors.
- Serve as the "audit liaison" for the closeout of the annual financial statements, compile and provide information to the auditor.
- Assist with the preparation of the annual audited financial statements and report, including the following:
  - Statement of Net Position
  - Statement of Activities
  - Governmental Fund Financial Statements
  - Proprietary Fund Financial Statements
  - Reconciliation of Governmental Funds Balance Sheets to the Statement of Net Position
  - Reconciliation of Statements of Revenues, Expenditures and Changes in Fund Balance for Governmental Funds to the Statement of Activities
  - Notes to the financial statements
  - Required Supplementary Information
  - Management Discussion and Analysis
  - Government Accounting Standards Board (GASB) 34 conversion entries to convert the governmental funds from modified accrual to full accrual.
- Prepare and/or review annual audit schedules and support for the auditors.
- Implement new GASB standards for the District.
- Prepare calculations and adjusting journal entries for difficult accounting transactions. For example, complex debt refunding entries, complex revenue recognition rules, and Pension and OPEB Liability calculations, entries, and disclosures.
- Assist with and review the reasonableness of actuarial methods and assumption for the postemployment health care benefits actuary reports.
- Review significant accounting policies to ensure they are up to standards and consistent with other similar government agencies and provide recommendations, as necessary.

The District needs to improve its financial capabilities and processes. What Gilbert and Associates is not able to efficiently provide as an outside contractor is an in-depth, comprehensive understanding of the financial needs and health of the District, as well as:

- Cash and cashflow planning and forecasting
- Reserve and debt planning and management
- Long term and short term project related financial management
- Day to day financial counsel to District staff.

The District is also in need of a position/person to manage the public works construction project accounting process under the Uniform Construction Cost Accounting Act and to conduct the legally required proper accounting and reporting of connection, capacity and development impact fees charged to new development and construction projects.

The goal to replace the current Accountant position with that of a Finance Officer is to have someone inhouse that will able to perform all of the District's finance and accounting needs, including those that are currently needed to improve our financial processes and those performed by Gilbert and Associates.

Management went through the process of researching other public agencies for the proposed position and composed a job description based off of that research and the District's specific needs. This job description was circulated among the existing Accountant and Gilbert and Associates, and the final version is before the Board for consideration. The Finance Officer position and responsibilities are consistent in public agencies of our size and budget.

Management additionally conducted a salary survey for the position using the methodology and comparator agencies that were used in the last salary survey conducted by Koff and Associates, which has also been included for the Board's consideration.

**FISCAL IMPACT:**

The salary range for the proposed position would be \$113,840-\$138,374 annually. Between the current cost of the District's Accountant position and the contract cost of Gilbert and Associates, the District's current annual expense for financial services is \$129,445. Depending on a candidate's experience and knowledge, the District could either realize a \$15,506 annual cost savings, or an \$8,929 annual cost increase by approving this new position and associated salary range.

Initially, the District would experience a cost increase as it would retain Gilbert and Associates for the period of time until the new Finance Officer became familiar with all of

the District's financial history and processes. This is expected to be anywhere from 3-6 months.

**ATTACHMENTS:**

1. Finance Officer Job Description
2. Comparator Agency Salary Analysis
3. Salary Range and Placement Chart
4. Revised District Organizational Chart
5. Resolution 14-2023



APRIL 2023

FLSA: EXEMPT

## FINANCE OFFICER

### **SUMMARY**

Under direction, plans, organizes, manages, and performs major Finance functions and activities, including budget development, management reporting, and operational Finance functions such as payroll, accounts payable and cash receipts, and procurement; assists in coordinating assigned activities with other District departments and outside agencies; provides highly responsible and complex professional staff assistance to the Administrative Services Manager, General Manager, and other departments as needed; and performs related work as required and receives direction from higher-level management staff.

### **DISTINGUISHING CHARACTERISTICS**

The Finance Officer is responsible for budgeting, financial reporting for management, the Board of Directors, and supervision of operationally oriented Finance functions. Successful performance requires working independently and demonstrating initiative and discretion. The Finance Officer is responsible for providing professional-level analytical assistance to the Administrative Services Manager in the areas of expertise, with a focus on the interpretation and analysis of financial data and communication of actionable information and recommendations to District management. This classification is distinguished from the Administrative Services Manager in that the latter is responsible for strategic planning and management of all Administrative, Finance, Human Resources, and Information Technology functions.

### **ESSENTIAL DUTIES AND RESPONSIBILITIES**

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Plans, organizes, prepares, implements, and controls the District's annual operating and Capital Improvement Plan (CIP) budgets, and periodic financial forecasts. Monitors, analyzes, and reports on all aspects of the District's financial performance, with an emphasis on providing timely analyses and recommendations to District Management; conducts short- and long-term forecasting and financial planning, develops, implements, and maintains budget and management-reporting related systems and applications.
- Serves as Finance focal point for systems that impact Finance operations, such as registration software; identifies and resolves system issues that impact Finance operations.
- Supports General Ledger month end close and cash management process through participation in monthly reviews.

- Posts all activity for Capital Improvement Plan (CIP) transactions and monitors actual and forecasted spending versus project budgets and funding sources. Tracks project progress, payments, expenditures, and reimbursements.
- Organizes and manages District fixed assets
- Prepares or directs the preparation of records and reports for submission to various regulatory and other governmental agencies.
- Develops, implements, and maintains policies and procedures.
- Establishes and maintains internal control procedures and ensures that accounting standards are met for Finance operations.
- Works collaboratively with other departments; confers regularly with other supervisors and managers.
- Serves as District representative with external organizations in relation to Finance matters; attends and/or speaks at meetings, community and professional functions, and conferences, as assigned.
- Performs administrative tasks, such as attending and scheduling meetings, preparing reports, and maintaining records.
- Performs District Accounts Payable and Payroll functions.
- Reviews a variety of documents for accuracy and completeness.
- Conducts research, evaluates results, and prepares detailed analyses, reports, presentations, and general and technical correspondence.
- Receives and responds to questions and concerns from internal and external customers; identifies issues and resolves problems or refers to Manager as appropriate.
- Completes special projects as assigned.
- Manages yearly audit process.
- May assist in administering grant programs.
- Assists with District special events, as needed.
- Performs other duties, as assigned.

## **QUALIFICATIONS**

### **Education and Experience:**

- Bachelor's degree or equivalent in accounting, economics, finance, business or public administration, or a related field is required.
- Four years of relevant work experience.
- Any combination of training, education, and experience that would provide the required knowledge, skills, and abilities.

### **Knowledge of:**

- Federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to area of responsibility (such as Payroll).
- Principles and practices of budgeting and management reporting.
- Principles and practices of financial and account document processing and recordkeeping, including accounts receivable and accounts payable.

- Business mathematics and financial and statistical techniques.
- Advanced Excel and PowerPoint techniques.
- Principles and practices of providing a high level of customer service.
- Relevant occupational hazards and standard safety practices.
- Modern office practices, methods, computer equipment, and applications related to the work.

**Ability to:**

- Develop, implement, and maintain policies, procedures, work standards, and internal controls for the District and department.
- Manage large and complex budget processes.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Plan, organize, direct, and coordinate the work of technical and support personnel.
- Conduct complex research projects, evaluate alternatives, make sound recommendations, and prepare effective technical staff reports.
- Interpret, apply, explain, and ensure compliance with federal, state, and local policies, procedures, laws, and regulations.
- Maintain confidentiality.
- Speak effectively in public.
- Research, analyze, evaluate, and implement new methods, procedures, and techniques.
- Prepare clear and concise reports, correspondence, policies, procedures, and other written materials.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.
- Make accurate mathematic, financial, and statistical computations.
- Develop, implement, and maintain computer systems and applications, tracking systems, and advanced spreadsheets and databases.
- Demonstrate strong customer service skills and establish, maintain, and foster positive and effective working relationships.
- Use English effectively to communicate in person, over the telephone, and in writing.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle to visit various District and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups, and over the telephone. This is primarily a sedentary office classification, although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve

and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 25 pounds.

**ENVIRONMENTAL ELEMENTS**

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to potentially hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing District policies and procedures.



DRAFT

| Finance Officer |   |  |                    |
|-----------------|---|--|--------------------|
| Rank            | Comparator Agency                                 | Classification Title                                   | Top Monthly Salary |
| 1               | Turlock Irrigation District                       | Accountant and Finance Department Manager              | \$ 17,826          |
| 2               | Northstar Community Services District             | Director of Finance and Admin                          | \$ 14,697          |
| 3               | Amador Water Agency                               | Accountant   | \$ 14,169          |
| 4               | Tuolumne Utilities District                       | Finance Director                                       | \$ 14,008          |
| 5               | South Tahoe Public Utility District               | Accounting Manager                                     | \$ 12,746          |
| 6               | Humboldt Community Services District <sup>a</sup> | [Finance Manager / Administrative Services Manager II] | \$ 11,500          |
| 7               | Rancho Murieta Community Services District        | Accounting Manager                                     | \$ 11,286          |
| 8               | Groveland Community Services District             | Finance Officer  | \$ 11,619          |
| 9               | Twain Harte Community Services District           | Finance Officer  | \$ 9,735           |
| 10              | Calaveras County Water District                   | Accountant II  | \$ 8,591           |
| 11              | Hidden Valley Lake Community Services District    | Accounting Supervisor                                  | \$ 7,840           |
| 12              | San Francisco Public Utilities Commission         | Senior Account Clerk                                   | \$ 6,888           |
| 13              | Clear Creek Community Services District           | Accountant   | n/a                |

| Summary Results                                     |  | Top Monthly |
|---|--|-------------|
| Average of Comparators                              |  | \$ 11,742   |
| % Groveland Community Services District Above/Below |  | n/a         |
| Median of Comparators                               |  | \$ 11,619   |
| % Groveland Community Services District Above/Below |  | n/a         |
| Number of Matches                                   |  | 12          |

**Groveland Community Services District**  
**Proposed Salary Range Schedule FY 2022-23**  
**Board Approved: June 14, 2022**  
**8.7% COLA Adjustment**

|   |
|---|
| <b>FACTORS</b>                                |
| Range 6, Step 5, Annual<br><b>\$59,764.35</b> |
| Step Increase<br><b>5.00%</b>                 |
| Range Increase<br><b>2.50%</b>                |
| Pay Periods per Year<br><b>26</b>             |
| Hours per Year<br><b>2,080</b>                |

lowest current salary

| 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 |
| 1            | 43,458   | 45,630  | 47,912  | 50,308  | 52,823  | 3,621   | 3,803  | 3,993  | 4,192  | 4,402  | 1,671.45       | 1,755.02 | 1,842.77 | 1,934.91 | 2,031.65 | 20.89  | 21.94  | 23.03  | 24.19  | 25.40  |
| 2            | 44,544   | 46,771  | 49,110  | 51,565  | 54,144  | 3,712   | 3,898  | 4,092  | 4,297  | 4,512  | 1,713.23       | 1,798.89 | 1,888.84 | 1,983.28 | 2,082.44 | 21.42  | 22.49  | 23.61  | 24.79  | 26.03  |
| 3            | 45,658   | 47,941  | 50,338  | 52,854  | 55,497  | 3,805   | 3,995  | 4,195  | 4,405  | 4,625  | 1,756.06       | 1,843.87 | 1,936.06 | 2,032.86 | 2,134.51 | 21.95  | 23.05  | 24.20  | 25.41  | 26.68  |
| 4            | 46,799   | 49,139  | 51,596  | 54,176  | 56,885  | 3,900   | 4,095  | 4,300  | 4,515  | 4,740  | 1,799.96       | 1,889.96 | 1,984.46 | 2,083.68 | 2,187.87 | 22.50  | 23.62  | 24.81  | 26.05  | 27.35  |
| 5            | 47,969   | 50,368  | 52,886  | 55,530  | 58,307  | 3,997   | 4,197  | 4,407  | 4,628  | 4,859  | 1,844.96       | 1,937.21 | 2,034.07 | 2,135.78 | 2,242.56 | 23.06  | 24.22  | 25.43  | 26.70  | 28.03  |
| 6            | 49,168   | 51,627  | 54,208  | 56,918  | 59,764  | 4,097   | 4,302  | 4,517  | 4,743  | 4,980  | 1,891.09       | 1,985.64 | 2,084.92 | 2,189.17 | 2,298.63 | 23.64  | 24.82  | 26.06  | 27.36  | 28.73  |
| 7            | 50,397   | 52,917  | 55,563  | 58,341  | 61,258  | 4,200   | 4,410  | 4,630  | 4,862  | 5,105  | 1,938.36       | 2,035.28 | 2,137.05 | 2,243.90 | 2,356.09 | 24.23  | 25.44  | 26.71  | 28.05  | 29.45  |
| 8            | 51,657   | 54,240  | 56,952  | 59,800  | 62,790  | 4,305   | 4,520  | 4,746  | 4,983  | 5,232  | 1,986.82       | 2,086.17 | 2,190.47 | 2,300.00 | 2,415.00 | 24.84  | 26.08  | 27.38  | 28.75  | 30.19  |
| 9            | 52,949   | 55,596  | 58,376  | 61,295  | 64,360  | 4,412   | 4,633  | 4,865  | 5,108  | 5,363  | 2,036.49       | 2,138.32 | 2,245.24 | 2,357.50 | 2,475.37 | 25.46  | 26.73  | 28.07  | 29.47  | 30.94  |
| 10           | 54,273   | 56,986  | 59,836  | 62,827  | 65,969  | 4,523   | 4,749  | 4,986  | 5,236  | 5,497  | 2,087.41       | 2,191.78 | 2,301.37 | 2,416.43 | 2,537.26 | 26.09  | 27.40  | 28.77  | 30.21  | 31.72  |
| 11           | 55,629   | 58,411  | 61,331  | 64,398  | 67,618  | 4,636   | 4,868  | 5,111  | 5,366  | 5,635  | 2,139.59       | 2,246.57 | 2,358.90 | 2,476.85 | 2,600.69 | 26.74  | 28.08  | 29.49  | 30.96  | 32.51  |
| 12           | 57,020   | 59,871  | 62,865  | 66,008  | 69,308  | 4,752   | 4,989  | 5,239  | 5,501  | 5,776  | 2,193.08       | 2,302.74 | 2,417.87 | 2,538.77 | 2,665.70 | 27.41  | 28.78  | 30.22  | 31.73  | 33.32  |
| 13           | 58,446   | 61,368  | 64,436  | 67,658  | 71,041  | 4,870   | 5,114  | 5,370  | 5,638  | 5,920  | 2,247.91       | 2,360.30 | 2,478.32 | 2,602.24 | 2,732.35 | 28.10  | 29.50  | 30.98  | 32.53  | 34.15  |
| 14           | 59,907   | 62,902  | 66,047  | 69,350  | 72,817  | 4,992   | 5,242  | 5,504  | 5,779  | 6,068  | 2,304.11       | 2,419.31 | 2,540.28 | 2,667.29 | 2,800.66 | 28.80  | 30.24  | 31.75  | 33.34  | 35.01  |
| 15           | 61,404   | 64,475  | 67,698  | 71,083  | 74,637  | 5,117   | 5,373  | 5,642  | 5,924  | 6,220  | 2,361.71       | 2,479.79 | 2,603.78 | 2,733.97 | 2,870.67 | 29.52  | 31.00  | 32.55  | 34.17  | 35.88  |
| 16           | 62,940   | 66,087  | 69,391  | 72,860  | 76,503  | 5,245   | 5,507  | 5,783  | 6,072  | 6,375  | 2,420.75       | 2,541.79 | 2,668.88 | 2,802.32 | 2,942.44 | 30.26  | 31.77  | 33.36  | 35.03  | 36.78  |
| 17           | 64,513   | 67,739  | 71,126  | 74,682  | 78,416  | 5,376   | 5,645  | 5,927  | 6,223  | 6,535  | 2,481.27       | 2,605.33 | 2,735.60 | 2,872.38 | 3,016.00 | 31.02  | 32.57  | 34.20  | 35.90  | 37.70  |
| 18           | 66,126   | 69,432  | 72,904  | 76,549  | 80,376  | 5,510   | 5,786  | 6,075  | 6,379  | 6,698  | 2,543.30       | 2,670.47 | 2,803.99 | 2,944.19 | 3,091.40 | 31.79  | 33.38  | 35.05  | 36.80  | 38.64  |
| 19           | 67,779   | 71,168  | 74,726  | 78,463  | 82,386  | 5,648   | 5,931  | 6,227  | 6,539  | 6,865  | 2,606.89       | 2,737.23 | 2,874.09 | 3,017.80 | 3,168.69 | 32.59  | 34.22  | 35.93  | 37.72  | 39.61  |
| 20           | 69,473   | 72,947  | 76,595  | 80,424  | 84,445  | 5,789   | 6,079  | 6,383  | 6,702  | 7,037  | 2,672.06       | 2,805.66 | 2,945.94 | 3,093.24 | 3,247.90 | 33.40  | 35.07  | 36.82  | 38.67  | 40.60  |
| 21           | 71,210   | 74,771  | 78,509  | 82,435  | 86,557  | 5,934   | 6,231  | 6,542  | 6,870  | 7,213  | 2,738.86       | 2,875.80 | 3,019.59 | 3,170.57 | 3,329.10 | 34.24  | 35.95  | 37.74  | 39.63  | 41.61  |
| 22           | 72,991   | 76,640  | 80,472  | 84,496  | 88,721  | 6,083   | 6,387  | 6,706  | 7,041  | 7,393  | 2,807.33       | 2,947.70 | 3,095.08 | 3,249.84 | 3,412.33 | 35.09  | 36.85  | 38.69  | 40.62  | 42.65  |
| 23           | 74,815   | 78,556  | 82,484  | 86,608  | 90,939  | 6,235   | 6,546  | 6,874  | 7,217  | 7,578  | 2,877.51       | 3,021.39 | 3,172.46 | 3,331.08 | 3,497.64 | 35.97  | 37.77  | 39.66  | 41.64  | 43.72  |
| 24           | 76,686   | 80,520  | 84,546  | 88,773  | 93,212  | 6,390   | 6,710  | 7,046  | 7,398  | 7,768  | 2,949.45       | 3,096.92 | 3,251.77 | 3,414.36 | 3,585.08 | 36.87  | 38.71  | 40.65  | 42.68  | 44.81  |
| 25           | 78,603   | 82,533  | 86,660  | 90,993  | 95,542  | 6,550   | 6,878  | 7,222  | 7,583  | 7,962  | 3,023.19       | 3,174.35 | 3,333.06 | 3,499.72 | 3,674.70 | 37.79  | 39.68  | 41.66  | 43.75  | 45.93  |
| 26           | 80,568   | 84,596  | 88,826  | 93,267  | 97,931  | 6,714   | 7,050  | 7,402  | 7,772  | 8,161  | 3,098.77       | 3,253.71 | 3,416.39 | 3,587.21 | 3,766.57 | 38.73  | 40.67  | 42.70  | 44.84  | 47.08  |
| 27           | 82,582   | 86,711  | 91,047  | 95,599  | 100,379 | 6,882   | 7,226  | 7,587  | 7,967  | 8,365  | 3,176.24       | 3,353.05 | 3,501.80 | 3,676.89 | 3,860.74 | 39.70  | 41.69  | 43.77  | 45.96  | 48.26  |
| 28           | 84,647   | 88,879  | 93,323  | 97,989  | 102,889 | 7,054   | 7,407  | 7,777  | 8,166  | 8,574  | 3,255.64       | 3,418.42 | 3,589.35 | 3,768.81 | 3,957.25 | 40.70  | 42.73  | 44.87  | 47.11  | 49.47  |
| 29           | 86,763   | 91,101  | 95,656  | 100,439 | 105,461 | 7,230   | 7,592  | 7,971  | 8,370  | 8,788  | 3,337.03       | 3,503.88 | 3,679.08 | 3,863.03 | 4,056.18 | 41.71  | 43.80  | 45.99  | 48.29  | 50.70  |
| 30           | 88,932   | 93,379  | 98,047  | 102,950 | 108,097 | 7,411   | 7,782  | 8,171  | 8,579  | 9,008  | 3,420.46       | 3,591.48 | 3,771.06 | 3,959.61 | 4,157.59 | 42.76  | 44.89  | 47.14  | 49.50  | 51.97  |
| 31           | 91,155   | 95,713  | 100,499 | 105,524 | 110,800 | 7,596   | 7,976  | 8,375  | 8,794  | 9,233  | 3,505.97       | 3,681.27 | 3,865.33 | 4,058.60 | 4,261.53 | 43.82  | 46.02  | 48.32  | 50.73  | 53.27  |
| 32           | 93,434   | 98,106  | 103,011 | 108,162 | 113,570 | 7,786   | 8,175  | 8,584  | 9,013  | 9,464  | 3,593.62       | 3,773.30 | 3,961.97 | 4,160.06 | 4,368.07 | 44.92  | 47.17  | 49.52  | 52.00  | 54.60  |
| 33           | 95,770   | 100,558 | 105,586 | 110,866 | 116,409 | 7,981   | 8,380  | 8,799  | 9,239  | 9,701  | 3,683.46       | 3,867.63 | 4,061.02 | 4,264.07 | 4,477.27 | 46.04  | 48.35  | 50.76  | 53.30  | 55.97  |
| 34           | 98,164   | 103,072 | 108,226 | 113,637 | 119,319 | 8,180   | 8,589  | 9,019  | 9,470  | 9,943  | 3,775.55       | 3,964.32 | 4,162.54 | 4,370.67 | 4,589.20 | 47.19  | 49.55  | 52.03  | 54.63  | 57.37  |
| 35           | 100,618  | 105,649 | 110,932 | 116,478 | 122,302 | 8,385   | 8,804  | 9,244  | 9,707  | 10,192 | 3,869.94       | 4,063.43 | 4,266.60 | 4,479.93 | 4,703.93 | 48.37  | 50.79  | 53.33  | 56.00  | 58.80  |
| 36           | 103,134  | 108,290 | 113,705 | 119,390 | 125,360 | 8,594   | 9,024  | 9,475  | 9,949  | 10,447 | 3,966.68       | 4,165.02 | 4,373.27 | 4,591.93 | 4,821.53 | 49.58  | 52.06  | 54.67  | 57.40  | 60.27  |
| 37           | 105,712  | 110,998 | 116,548 | 122,375 | 128,494 | 8,809   | 9,250  | 9,712  | 10,198 | 10,708 | 4,065.85       | 4,269.14 | 4,482.60 | 4,706.73 | 4,942.07 | 50.82  | 53.36  | 56.03  | 58.83  | 61.78  |
| 38           | 108,355  | 113,773 | 119,461 | 125,434 | 131,706 | 9,030   | 9,481  | 9,955  | 10,453 | 10,976 | 4,167.50       | 4,375.87 | 4,594.67 | 4,824.40 | 5,065.62 | 52.09  | 54.70  | 57.43  | 60.30  | 63.32  |
| 39           | 111,064  | 116,617 | 122,448 | 128,570 | 134,999 | 9,255   | 9,718  | 10,204 | 10,714 | 11,250 | 4,271.68       | 4,485.27 | 4,709.53 | 4,945.01 | 5,192.26 | 53.40  | 56.07  | 58.87  | 61.81  | 64.90  |

**Groveland Community Services District**  
**Proposed Salary Range Schedule FY 2022-23**  
**Board Approved: June 14, 2022**  
**8.7% 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       |
| <b>40</b>    | <b>113,840</b> | <b>119,532</b> | <b>125,509</b> | <b>131,784</b> | <b>138,374</b> | <b>9,487</b> | <b>9,961</b> | <b>10,459</b> | <b>10,982</b> | <b>11,531</b> | <b>4,378.48</b> | <b>4,597.40</b> | <b>4,827.27</b> | <b>5,068.63</b> | <b>5,322.07</b> | <b>54.73</b> | <b>57.47</b> | <b>60.34</b> | <b>63.36</b> | <b>66.53</b> |
| 41           | 116,686        | 122,521        | 128,647        | 135,079        | 141,833        | 9,724        | 10,210       | 10,721        | 11,257        | 11,819        | 4,487.94        | 4,712.34        | 4,947.95        | 5,195.35        | 5,455.12        | 56.10        | 58.90        | 61.85        | 64.94        | 68.19        |
| 42           | 119,604        | 125,584        | 131,863        | 138,456        | 145,379        | 9,967        | 10,465       | 10,989        | 11,538        | 12,115        | 4,600.14        | 4,830.14        | 5,071.65        | 5,325.23        | 5,591.50        | 57.50        | 60.38        | 63.40        | 66.57        | 69.89        |
| 43           | 122,594        | 128,723        | 135,160        | 141,917        | 149,013        | 10,216       | 10,727       | 11,263        | 11,826        | 12,418        | 4,715.14        | 4,950.90        | 5,198.44        | 5,458.36        | 5,731.28        | 58.94        | 61.89        | 64.98        | 68.23        | 71.64        |
| 44           | 125,658        | 131,941        | 138,538        | 145,465        | 152,739        | 10,472       | 10,995       | 11,545        | 12,122        | 12,728        | 4,833.02        | 5,074.67        | 5,328.40        | 5,594.82        | 5,874.57        | 60.41        | 63.43        | 66.61        | 69.94        | 73.43        |
| 45           | 128,800        | 135,240        | 142,002        | 149,102        | 156,557        | 10,733       | 11,270       | 11,833        | 12,425        | 13,046        | 4,953.84        | 5,201.54        | 5,461.61        | 5,734.69        | 6,021.43        | 61.92        | 65.02        | 68.27        | 71.68        | 75.27        |
| 46           | 132,020        | 138,621        | 145,552        | 152,830        | 160,471        | 11,002       | 11,552       | 12,129        | 12,736        | 13,373        | 5,077.69        | 5,331.58        | 5,598.15        | 5,878.06        | 6,171.96        | 63.47        | 66.64        | 69.98        | 73.48        | 77.15        |
| 47           | 135,320        | 142,086        | 149,191        | 156,650        | 164,483        | 11,277       | 11,841       | 12,433        | 13,054        | 13,707        | 5,204.63        | 5,464.86        | 5,738.11        | 6,025.01        | 6,326.26        | 65.06        | 68.31        | 71.73        | 75.31        | 79.08        |
| 48           | 138,703        | 145,639        | 152,921        | 160,567        | 168,595        | 11,559       | 12,137       | 12,743        | 13,381        | 14,050        | 5,334.75        | 5,601.49        | 5,881.56        | 6,175.64        | 6,484.42        | 66.68        | 70.02        | 73.52        | 77.20        | 81.06        |
| 49           | 142,171        | 149,280        | 156,744        | 164,581        | 172,810        | 11,848       | 12,440       | 13,062        | 13,715        | 14,401        | 5,468.12        | 5,741.52        | 6,028.60        | 6,330.03        | 6,646.53        | 68.35        | 71.77        | 75.36        | 79.13        | 83.08        |
| 50           | 145,725        | 153,012        | 160,662        | 168,695        | 177,130        | 12,144       | 12,751       | 13,389        | 14,058        | 14,761        | 5,604.82        | 5,885.06        | 6,179.31        | 6,488.28        | 6,812.69        | 70.06        | 73.56        | 77.24        | 81.10        | 85.16        |
| 51           | 149,368        | 156,837        | 164,679        | 172,913        | 181,558        | 12,447       | 13,070       | 13,723        | 14,409        | 15,130        | 5,744.94        | 6,032.19        | 6,333.80        | 6,650.49        | 6,983.01        | 71.81        | 75.40        | 79.17        | 83.13        | 87.29        |
| 52           | 153,103        | 160,758        | 168,796        | 177,235        | 186,097        | 12,759       | 13,396       | 14,066        | 14,770        | 15,508        | 5,888.56        | 6,182.99        | 6,492.14        | 6,816.75        | 7,157.59        | 73.61        | 77.29        | 81.15        | 85.21        | 89.47        |
| 53           | 156,930        | 164,777        | 173,016        | 181,666        | 190,750        | 13,078       | 13,731       | 14,418        | 15,139        | 15,896        | 6,035.78        | 6,337.57        | 6,654.45        | 6,987.17        | 7,336.53        | 75.45        | 79.22        | 83.18        | 87.34        | 91.71        |
| 54           | 160,854        | 168,896        | 177,341        | 186,208        | 195,518        | 13,404       | 14,075       | 14,778        | 15,517        | 16,293        | 6,186.67        | 6,496.01        | 6,820.81        | 7,161.85        | 7,519.94        | 77.33        | 81.20        | 85.26        | 89.52        | 94.00        |
| 55           | 164,875        | 173,119        | 181,775        | 190,863        | 200,406        | 13,740       | 14,427       | 15,148        | 15,905        | 16,701        | 6,341.34        | 6,658.41        | 6,991.33        | 7,340.89        | 7,707.94        | 79.27        | 83.23        | 87.39        | 91.76        | 96.35        |
| 56           | 168,997        | 177,447        | 186,319        | 195,635        | 205,417        | 14,083       | 14,787       | 15,527        | 16,303        | 17,118        | 6,499.87        | 6,824.87        | 7,166.11        | 7,524.42        | 7,900.64        | 81.25        | 85.31        | 89.58        | 94.06        | 98.76        |
| 57           | 173,222        | 181,883        | 190,977        | 200,526        | 210,552        | 14,435       | 15,157       | 15,915        | 16,710        | 17,546        | 6,662.37        | 6,995.49        | 7,345.26        | 7,712.53        | 8,098.15        | 83.28        | 87.44        | 91.82        | 96.41        | 101.23       |
| 58           | 177,552        | 186,430        | 195,751        | 205,539        | 215,816        | 14,796       | 15,536       | 16,313        | 17,128        | 17,985        | 6,828.93        | 7,170.38        | 7,528.89        | 7,905.34        | 8,300.61        | 85.36        | 89.63        | 94.11        | 98.82        | 103.76       |
| 59           | 181,991        | 191,091        | 200,645        | 210,677        | 221,211        | 15,166       | 15,924       | 16,720        | 17,556        | 18,434        | 6,999.65        | 7,349.64        | 7,717.12        | 8,102.97        | 8,508.12        | 87.50        | 91.87        | 96.46        | 101.29       | 106.35       |
| 60           | 186,541        | 195,868        | 205,661        | 215,944        | 226,741        | 15,545       | 16,322       | 17,138        | 17,995        | 18,895        | 7,174.64        | 7,533.38        | 7,910.05        | 8,305.55        | 8,720.82        | 89.68        | 94.17        | 98.88        | 103.82       | 109.01       |
| 61           | 191,204        | 200,764        | 210,803        | 221,343        | 232,410        | 15,934       | 16,730       | 17,567        | 18,445        | 19,367        | 7,354.01        | 7,721.71        | 8,107.80        | 8,513.19        | 8,938.85        | 91.93        | 96.52        | 101.35       | 106.41       | 111.74       |
| 62           | 195,984        | 205,784        | 216,073        | 226,876        | 238,220        | 16,332       | 17,149       | 18,006        | 18,906        | 19,852        | 7,537.86        | 7,914.75        | 8,310.49        | 8,726.02        | 9,162.32        | 94.22        | 98.93        | 103.88       | 109.08       | 114.53       |
| 63           | 200,884        | 210,928        | 221,475        | 232,548        | 244,176        | 16,740       | 17,577       | 18,456        | 19,379        | 20,348        | 7,726.31        | 8,112.62        | 8,518.25        | 8,944.17        | 9,391.37        | 96.58        | 101.41       | 106.48       | 111.80       | 117.39       |
| 64           | 205,906        | 216,201        | 227,011        | 238,362        | 250,280        | 17,159       | 18,017       | 18,918        | 19,864        | 20,857        | 7,919.46        | 8,315.44        | 8,731.21        | 9,167.77        | 9,626.16        | 98.99        | 103.94       | 109.14       | 114.60       | 120.33       |
| 65           | 211,054        | 221,606        | 232,687        | 244,321        | 256,537        | 17,588       | 18,467       | 19,391        | 20,360        | 21,378        | 8,117.45        | 8,523.32        | 8,949.49        | 9,396.96        | 9,866.81        | 101.47       | 106.54       | 111.87       | 117.46       | 123.34       |
| 66           | 216,330        | 227,147        | 238,504        | 250,429        | 262,951        | 18,028       | 18,929       | 19,875        | 20,869        | 21,913        | 8,320.39        | 8,736.41        | 9,173.23        | 9,631.89        | 10,113.48       | 104.00       | 109.21       | 114.67       | 120.40       | 126.42       |
| 67           | 221,738        | 232,825        | 244,467        | 256,690        | 269,524        | 18,478       | 19,402       | 20,372        | 21,391        | 22,460        | 8,528.40        | 8,954.82        | 9,402.56        | 9,872.69        | 10,366.32       | 106.60       | 111.94       | 117.53       | 123.41       | 129.58       |
| 68           | 227,282        | 238,646        | 250,578        | 263,107        | 276,262        | 18,940       | 19,887       | 20,882        | 21,926        | 23,022        | 8,741.61        | 9,178.69        | 9,637.62        | 10,119.50       | 10,625.48       | 109.27       | 114.73       | 120.47       | 126.49       | 132.82       |
| 69           | 232,964        | 244,612        | 256,843        | 269,685        | 283,169        | 19,414       | 20,384       | 21,404        | 22,474        | 23,597        | 8,960.15        | 9,408.15        | 9,878.56        | 10,372.49       | 10,891.12       | 112.00       | 117.60       | 123.48       | 129.66       | 136.14       |
| 70           | 238,788        | 250,727        | 263,264        | 276,427        | 290,248        | 19,899       | 20,894       | 21,939        | 23,036        | 24,187        | 9,184.15        | 9,643.36        | 10,125.53       | 10,631.80       | 11,163.39       | 114.80       | 120.54       | 126.57       | 132.90       | 139.54       |
| 71           | 244,758        | 256,996        | 269,845        | 283,338        | 297,504        | 20,396       | 21,416       | 22,487        | 23,611        | 24,792        | 9,413.75        | 9,884.44        | 10,378.66       | 10,897.60       | 11,442.48       | 117.67       | 123.56       | 129.73       | 136.22       | 143.03       |
| 72           | 250,877        | 263,420        | 276,591        | 290,421        | 304,942        | 20,906       | 21,952       | 23,049        | 24,202        | 25,412        | 9,649.10        | 10,131.55       | 10,638.13       | 11,170.04       | 11,728.54       | 120.61       | 126.64       | 132.98       | 139.63       | 146.61       |
| 73           | 257,148        | 270,006        | 283,506        | 297,682        | 312,566        | 21,429       | 22,500       | 23,626        | 24,807        | 26,047        | 9,890.33        | 10,384.84       | 10,904.08       | 11,449.29       | 12,021.75       | 123.63       | 129.81       | 136.30       | 143.12       | 150.27       |
| 74           | 263,577        | 276,756        | 290,594        | 305,124        | 320,380        | 21,965       | 23,063       | 24,216        | 25,427        | 26,698        | 10,137.58       | 10,644.46       | 11,176.69       | 11,735.52       | 12,322.30       | 126.72       | 133.06       | 139.71       | 146.69       | 154.03       |
| 75           | 270,167        | 283,675        | 297,859        | 312,752        | 328,389        | 22,514       | 23,640       | 24,822        | 26,063        | 27,366        | 10,391.02       | 10,910.58       | 11,456.10       | 12,028.91       | 12,630.35       | 129.89       | 136.38       | 143.20       | 150.36       | 157.88       |
| 76           | 276,921        | 290,767        | 305,305        | 320,570        | 336,599        | 23,077       | 24,231       | 25,442        | 26,714        | 28,050        | 10,650.80       | 11,183.34       | 11,742.51       | 12,329.63       | 12,946.11       | 133.13       | 139.79       | 146.78       | 154.12       | 161.83       |
| 77           | 283,844        | 298,036        | 312,938        | 328,585        | 345,014        | 23,654       | 24,836       | 26,078        | 27,382        | 28,751        | 10,917.07       | 11,462.92       | 12,036.07       | 12,637.87       | 13,269.77       | 136.46       | 143.29       | 150.45       | 157.97       | 165.87       |
| 78           | 290,940        | 305,487        | 320,761        | 336,799        | 353,639        | 24,245       | 25,457       | 26,730        | 28,067        | 29,470        | 11,190.00       | 11,749.50       | 12,336.97       | 12,953.82       | 13,601.51       | 139.87       | 146.87       | 154.21       | 161.92       | 170.02       |
| 79           | 298,213        | 313,124        | 328,780        | 345,219        | 362,480        | 24,851       | 26,094       | 27,398        | 28,768        | 30,207        | 11,469.75       | 12,043.23       | 12,645.40       | 13,277.66       | 13,941.55       | 143.37       | 150.54       | 158.07       | 165.97       | 174.27       |
| 80           | 305,669        | 320,952        | 337,000        | 353,850        | 371,542        | 25,472       | 26,746       | 28,083        | 29,487        | 30,962        | 11,756.49       | 12,344.31       | 12,961.53       | 13,609.61       | 14,290.09       | 146.96       | 154.30       | 162.02       | 170.12       | 178.63       |
| 81           | 313,310        | 328,976        | 345,425        | 362,696        | 380,831        | 26,109       | 27,415       | 28,785        | 30,225        | 31,736        | 12,050.40       | 12,652.92       | 13,285.57       | 13,949.85       | 14,647.34       | 150.63       | 158.16       | 166.07       | 174.37       | 183.09       |
| 82           | 321,143        | 337,200        | 354,060        | 371,763        | 390,352        | 26,762       | 28,100       | 29,505        | 30,980        | 32,529        | 12,351.66       | 12,969.25       | 13,617.71       | 14,298.59       | 15,013.52       | 154.40       | 162.12       | 170.22       | 178.73       | 187.67       |
| 83           | 329,172        | 345,630        | 362,912        | 381,058        | 400,110        | 27,431       | 28,803       | 30,243        | 31,755        | 33,343        | 12,660.45       | 13,293.48       | 13,958.15       | 14,656.06       | 15,388.86       | 158.26       | 166.17       | 174.48       | 183.20       | 192.36       |
| 84           | 337,401        | 354,271        | 371,985        |                |                |              |              |               |               |               |                 |                 |                 |                 |                 |              |              |              |              |              |

**Groveland Community Services District  
Proposed Salary Range Schedule FY 2022-23  
Board Approved: June 14, 2022  
8.7% 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 |
| <b>92</b>    | 411,090  | 431,645 | 453,227 | 475,889 | 499,683 | 34,258  | 35,970 | 37,769 | 39,657 | 41,640 | 15,811.17      | 16,601.73 | 17,431.82 | 18,303.41 | 19,218.58 | 197.64 | 207.52 | 217.90 | 228.79 | 240.23 |
| <b>93</b>    | 421,368  | 442,436 | 464,558 | 487,786 | 512,175 | 35,114  | 36,870 | 38,713 | 40,649 | 42,681 | 16,206.45      | 17,016.77 | 17,867.61 | 18,760.99 | 19,699.04 | 202.58 | 212.71 | 223.35 | 234.51 | 246.24 |
| <b>94</b>    | 431,902  | 453,497 | 476,172 | 499,980 | 524,979 | 35,992  | 37,791 | 39,681 | 41,665 | 43,748 | 16,611.61      | 17,442.19 | 18,314.30 | 19,230.02 | 20,191.52 | 207.65 | 218.03 | 228.93 | 240.38 | 252.39 |
| <b>95</b>    | 442,699  | 464,834 | 488,076 | 512,480 | 538,104 | 36,892  | 38,736 | 40,673 | 42,707 | 44,842 | 17,026.90      | 17,878.25 | 18,772.16 | 19,710.77 | 20,696.31 | 212.84 | 223.48 | 234.65 | 246.38 | 258.70 |
| <b>96</b>    | 453,767  | 476,455 | 500,278 | 525,292 | 551,557 | 37,814  | 39,705 | 41,690 | 43,774 | 45,963 | 17,452.58      | 18,325.20 | 19,241.46 | 20,203.54 | 21,213.71 | 218.16 | 229.07 | 240.52 | 252.54 | 265.17 |
| <b>97</b>    | 465,111  | 488,367 | 512,785 | 538,424 | 565,345 | 38,759  | 40,697 | 42,732 | 44,869 | 47,112 | 17,888.89      | 18,783.33 | 19,722.50 | 20,708.63 | 21,744.06 | 223.61 | 234.79 | 246.53 | 258.86 | 271.80 |
| <b>98</b>    | 476,739  | 500,576 | 525,605 | 551,885 | 579,479 | 39,728  | 41,715 | 43,800 | 45,990 | 48,290 | 18,336.11      | 19,252.92 | 20,215.56 | 21,226.34 | 22,287.66 | 229.20 | 240.66 | 252.69 | 265.33 | 278.60 |
| <b>99</b>    | 488,657  | 513,090 | 538,745 | 565,682 | 593,966 | 40,721  | 42,758 | 44,895 | 47,140 | 49,497 | 18,794.51      | 19,734.24 | 20,720.95 | 21,757.00 | 22,844.85 | 234.93 | 246.68 | 259.01 | 271.96 | 285.56 |
| <b>100</b>   | 500,874  | 525,918 | 552,213 | 579,824 | 608,815 | 41,739  | 43,826 | 46,018 | 48,319 | 50,735 | 19,264.38      | 20,227.60 | 21,238.98 | 22,300.93 | 23,415.97 | 240.80 | 252.84 | 265.49 | 278.76 | 292.70 |

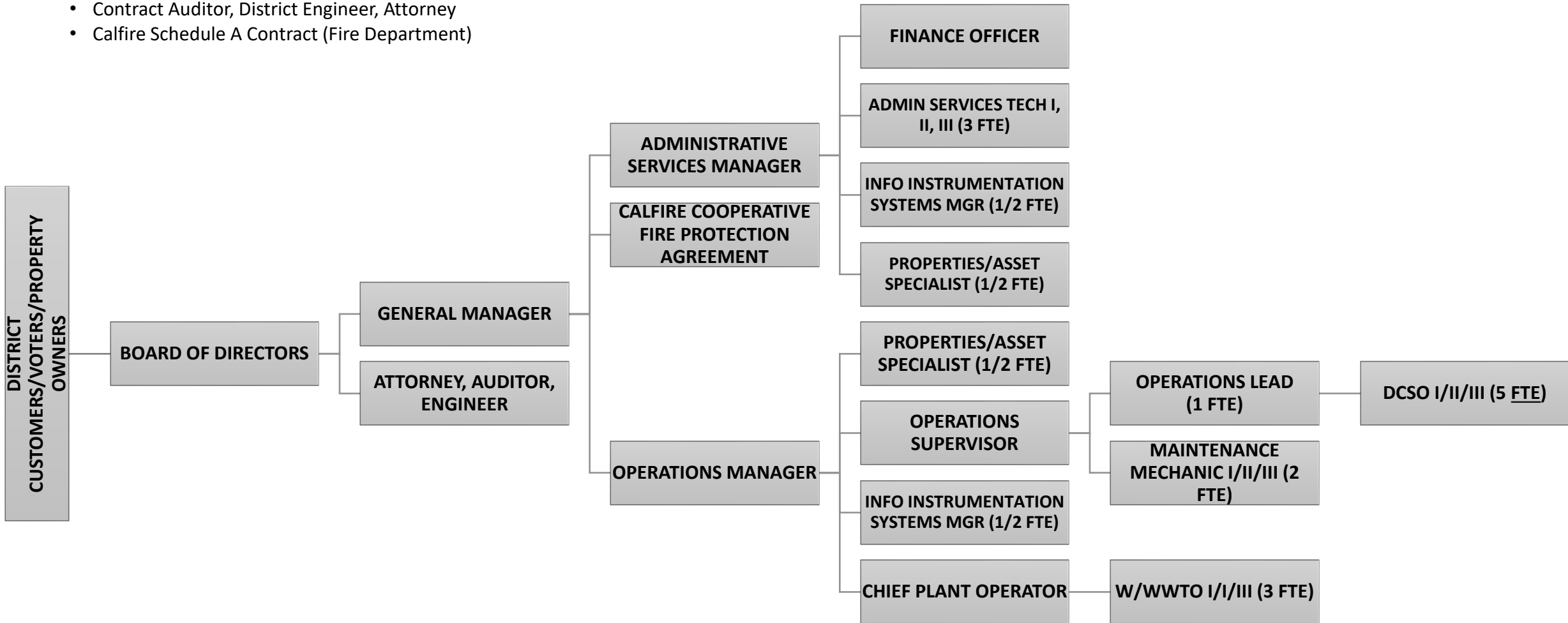
**Groveland Community Services District  
Salary Range Placement**

| Class Title                                     | Salary Range  | Maximum Monthly Salary  |
|---|---------------|-------------------------|
| Administrative Services Technician I            | 3             | \$4,625                 |
| Administrative Services Technician II           | 7             | \$5,105                 |
| Administrative Services Technician III          | 13            | \$5,920                 |
| Chief Plant Operator                            | 27            | \$8,365                 |
| Collection and Distribution System Operator I   | 5             | \$4,859                 |
| Collection and Distribution System Operator II  | 11            | \$5,635                 |
| Collection and Distribution System Operator III | 15            | \$6,220                 |
| Collections and Distribution Lead               | 19            | \$6,865                 |
| <del>Accountant</del>                           | <del>20</del> | <del>\$7,037</del>      |
| <b>Finance Officer</b>                          | <b>40</b>     | <b>\$11,531</b>         |
| Maintenance Mechanic I                          | 11            | \$5,635                 |
| Maintenance Mechanic II                         | 17            | \$6,535                 |
| Maintenance Mechanic III                        | 21            | \$7,213                 |
| Administrative Services Manager                 | 29            | \$8,788                 |
| Operations & Maintenance Manager                | 38            | \$10,976                |
| Information/Instrumentation Systems Manager     | 35            | \$10,192                |
| Operations & Maintenance Supervisor             | 27            | \$8,365                 |
| Water/Wastewater Operator I                     | 9             | \$5,363                 |
| Water/Wastewater Operator II                    | 15            | \$6,220                 |
| Water/Wastewater Operator III                   | 19            | \$6,865                 |
| General Manager                                 | Contract      | \$178,464 Annual Salary |

# 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 14-2023

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT APPROVING A REVISED AND UPDATED DISTRICT ORGANIZATIONAL CHART TO REFLECT THE REPLACEMENT OF THE DISTRICT ACCOUNTANT POSITION WITH A FINANCE OFFICER POSITION AND RELATED SALARY RANGE

**WHEREAS**, the Groveland Community Services District (herein referred to as District) is a local government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

**WHEREAS**, management of the District financial affairs is similar to that of private business where enough revenue must be made to cover the day to day operating expenses, pay for equipment replacements and upgrades; and

**WHEREAS**, the financial intricacies and needs of the District have grown exponentially over the last several decades with much infrastructure reaching the end of its useful life with replacement and upgrade planning in full swing; and

**WHEREAS**, the financial administration required to ensure efficiency, transparency and accountability as well as the long term financial viability of the critical public services provided by the District and for compliance with the grant requirements exceeds the current resources of the District, which has become growingly apparent over these years; and

**WHEREAS**, the District began looking into the option of replacing the District's Accountant position with that of a Finance Officer position when the District's current Accountant announced their retirement; and

**WHEREAS**, the District currently contracts with Gilbert and Associates to assist/perform the District's more complicated financial tasks that fall outside of the existing capabilities inhouse; and

**WHEREAS**, the District needs to improve its financial capabilities and processes and is also in need of a position/person to manage the public works construction project accounting process under the Uniform Construction Cost Accounting Act and to conduct the legally required proper accounting and reporting of connection, capacity and development impact fees charged to new development and construction projects; and

**WHEREAS**, the goal to replace the current Accountant position with that of a Finance Officer is to have someone inhouse that will be able to perform all of the District's finance and accounting needs, including those that are currently needed to improve our financial processes and those performed by Gilbert and Associates;

and

**WHEREAS**, management went through the process of researching other public agencies for the proposed position and composed a job description based off of that research and the District's specific needs; and

**WHEREAS**, management additionally conducted a salary survey for the position using the methodology and comparator agencies that were used in the last salary survey conducted by Koff and Associates.

**NOW, THEREFORE BE IT RESOLVED** by the Board of Directors of Groveland Community Services District adopts Resolution 14-2023 Approving a Revised and Updated District Organizational Chart to Reflect the Replacement of the District Accountant Position with a Finance Officer Position and Related Salary Range.

**WHEREFORE**, this Resolution is PASSED, APPROVED, and ADOPTED by the Board of Directors of the Groveland Community Services District on April 11, 2023, by the following vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

APPROVE:

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Nancy Mora, Board President

ATTEST:

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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 Regular Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on April 11, 2023.

DATED: \_\_\_\_\_