



BOARD MEETING AGENDA SUBMITTAL

TO: GCSB Board of Directors

FROM: Jennifer Flores, Administrative Services Manager

DATE: May 11, 2021

SUBJECT: Agenda Item 6A: Consideration of a Preliminary Draft Budget and Establish Budget Public Hearing

RECOMMENDED ACTION:

Staff recommends the following action:

I move to direct staff to prepare the draft 2021/22 Fiscal Year Budget to include the direction given by this Board in today's meeting and to schedule a public hearing for its consideration and adoption on June 8, 2021.

SUMMARY

Before the Board is the first draft preliminary budget prepared by staff for the upcoming 2021/2022 fiscal year. Today's meeting provides the Board an opportunity to review the direction staff has taken in the budget's development and to ask questions and to provide direction to staff. The direction received from the Board at this meeting will help guide staff in the development of a final budget, and to ensure that the proposals submitted are consistent with Board goals and objectives.

With the fiscal year budget becoming effective July 1 each year, the law requires that either a preliminary or final budget be adopted by that date. During the Board's April 13, 2021 regular meeting, staff was directed to plan for a final budget to be adopted on June 8, 2021, to be effective July 1, 2021.

PRELIMINARY FY 2021-22 BUDGET

FORMAT UPDATES

This year staff has modified the budget to include a column for the actuals from the previous 2019/20 fiscal year budget. Going forward, the District will continue to add the actuals from the previous fiscal year budget until five (5) previous fiscal year's actuals are reflected. Every year thereafter, the budget will always reflect the last five (5) fiscal year actuals.

A column for year-to-date actuals for the current fiscal year has also been added.

DISTRICT WIDE SHEET

This sheet serves as a summary snapshot for the District's four (4) funds.

FUND REVENUE SHEETS

These sheets have been updated to reflect anticipated revenue based on current year actuals as well as planned rate increases and/or property tax allocation. Staff has broken total revenue into two (2) subtotal lines, one that contains grant revenue and one less grant revenue.

FUND EXPENSE SHEETS

These sheets have been updated to reflect anticipated expenses for existing items based on current year actuals as well as additional planned expenses for the upcoming fiscal year. The majority of the line items have been populated, but there are a few outstanding that were not able to be populated accurately at the time this preliminary draft budget is being presented.

CAPITAL SHEETS

These sheets contain the current fiscal year's budgeted items, projected year end figures for these items, and the planned capital projects and expenses for the upcoming fiscal year. Staff does anticipate slight modifications to these between now and when the final budget is produced.

ATTACHMENT

1. Preliminary Draft 2021/22 Fiscal Year Budget

Groveland Community Services District
Draft FY 2021/22
Annual Budget

DISTRICT-WIDE SUMMARY	WATER			
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	
Beginning Cash Balance	3,065,672	3,065,672	2,891,993	
Revenue				
Services Charges	\$ 2,540,994	\$ 2,621,777	\$ 2,621,777	0%
Fees	83,310	21,956	21,956	0%
Taxes		-	-	
Other Revenue	48,500	35,538	11,500	-68%
TOTAL FUND REVENUE	\$ 2,672,804	\$ 2,679,271	\$ 2,655,233	-1%
Operating Expenses				
Salaries	\$ 482,523	\$ 446,136	\$ 620,183	39%
Benefits	188,446	193,357	226,994	17%
Retiree Medical	52,000	52,000	50,000	-4%
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	324,288	244,707	332,208	36%
Outside Services	312,000	137,969	216,624	57%
CAL FIRE (Schedule A + Amador Contracts)				
Other (incl. OPEB, Leases, Cost of Water)	398,050	376,553	420,550	12%
TOTAL FUND EXPENSES	\$ 1,757,307	\$ 1,450,722	\$ 1,866,559	29%
Administrative Cost Allocation	881,882	777,898	868,741	12%
TOTAL OPERATING EXPENSES	\$ 2,639,189	\$ 2,228,620	\$ 2,735,300	23%
TOTAL OPERATING BALANCE	\$ 33,615	\$ 450,651	\$ (80,067)	-118%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(3,400,000)			
Capital Outlay (Expenditures on Fixed Assets)	4,149,714	556,980	655,131	
NET CAPITAL EXPENSES	\$ 749,714	\$ 556,980	\$ 655,131	18%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
Employee Medical Plan Reserve	7,592	-	-	
TOTAL RESERVE SET-ASIDE	\$ 7,592	\$ -	\$ -	
TOTAL EXPENSES	\$ 3,396,495	\$ 2,785,600	\$ 3,390,431	22%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue	\$ 607,042	\$ 621,325	\$ 607,417	
Debt Service Payments	(688,774)	(688,675)	(515,295)	
WWTP Improvement Loan				
NET DEBT SERVICE	\$ (81,732)	\$ (67,350)	\$ 92,122	-237%
GRAND TOTAL EXPENSES NET REVENUE	\$ (805,423)	\$ (173,679)	\$ (643,076)	
ENDING CASH BALANCE	\$ 2,260,249	\$ 2,891,993	\$ 2,248,917	

Groveland Community Services District
Draft FY 2021/22
Annual Budget

DISTRICT-WIDE SUMMARY	SEWER			
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	% Diff
Beginning Cash Balance	1,053,432	1,053,432	1,822,403	
Revenue				
Services Charges	\$ 2,193,192	\$ 2,202,813	\$ 2,268,897	3%
Fees	33,000	21,000	20,000	-5%
Taxes	-	-	-	
Other Revenue	31,620	197,261	8,300	-96%
TOTAL FUND REVENUE	\$ 2,257,812	\$ 2,421,074	\$ 2,297,197	-5%
Operating Expenses				
Salaries	\$ 418,137	\$ 358,664	\$ 539,397	50%
Benefits	162,062	159,469	195,215	22%
Retiree Medical	26,000	25,000	25,000	0%
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	213,112	148,584	210,652	42%
Outside Services	250,200	130,760	187,176	43%
CAL FIRE (Schedule A + Amador Contracts)				
Other (incl. OPEB, Leases, Cost of Water)	241,684	168,718	203,500	21%
TOTAL FUND EXPENSES	\$ 1,311,195	\$ 991,195	\$ 1,360,940	37%
Administrative Cost Allocation	580,017	516,470	580,799	12%
TOTAL OPERATING EXPENSES	\$ 1,891,212	\$ 1,507,665	\$ 1,941,739	29%
TOTAL OPERATING BALANCE	\$ 366,600	\$ 913,409	\$ 355,459	-61%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(1,500,000)			
Capital Outlay (Expenditures on Fixed Assets)	2,003,019	264,161	1,551,386	
NET CAPITAL EXPENSES	\$ 503,019	\$ 264,161	\$ 1,551,386	487%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ 100,000	\$ -	\$ 100,000	
Employee Medical Plan Reserve	6,529		-	
TOTAL RESERVE SET-ASIDE	\$ 106,529	\$ -	\$ 100,000	
TOTAL EXPENSES	\$ 2,500,760	\$ 1,771,826	\$ 3,593,125	103%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue	\$ 327,864	\$ 328,186	\$ 328,354	
Debt Service Payments	(297,665)	(297,476)	(295,240)	
WWTP Improvement Loan	(105,838)			
NET DEBT SERVICE	\$ (75,639)	\$ 30,710	\$ 33,114	8%
GRAND TOTAL EXPENSES NET REVENUE	\$ (318,587)	\$ 679,958	\$ (1,262,813)	
ENDING CASH BALANCE	\$ 734,845	\$ 1,733,390	\$ 559,590	

Groveland Community Services District
Draft FY 2021/22
Annual Budget

DISTRICT-WIDE SUMMARY	FIRE			
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	% Diff
Beginning Cash Balance	1,045,705	1,045,705	1,195,698	
Revenue				
Services Charges				
Fees				
Taxes	\$ 1,108,503	\$ 1,108,503	\$ 1,130,673	2%
Other Revenue	255,855	252,155	3,350	-99%
TOTAL FUND REVENUE	\$ 1,364,358	\$ 1,360,658	\$ 1,134,023	-17%
Operating Expenses				
Salaries	\$ 45,990	\$ 31,521	\$ 59,730	89%
Benefits	18,843	23,335	22,699	-3%
Retiree Medical	14,350	10,257	2,000	-81%
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	65,820	66,995	69,700	4%
Outside Services				
CAL FIRE (Schedule A + Amador Contracts)	1,056,071	817,624	943,467	15%
Other (incl. OPEB, Leases, Cost of Water)	365,558	87,763	95,900	9%
TOTAL FUND EXPENSES	\$ 1,566,632	\$ 1,037,495	\$ 1,193,497	15%
Administrative Cost Allocation	96,854	91,932	82,263	-11%
TOTAL OPERATING EXPENSES	\$ 1,663,486	\$ 1,129,427	\$ 1,275,760	13%
TOTAL OPERATING BALANCE	\$ (299,128)	\$ 231,231	\$ (141,737)	-161%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)				
Capital Outlay (Expenditures on Fixed Assets)	\$ 81,358	\$ 81,238	\$ 160,932	
NET CAPITAL EXPENSES	\$ 81,358	\$ 81,238	\$ 160,932	98%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
Employee Medical Plan Reserve	5,349	-	-	
TOTAL RESERVE SET-ASIDE	\$ 5,349	\$ -	\$ -	
TOTAL EXPENSES	\$ 1,750,193	\$ 1,210,665	\$ 1,436,692	19%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue				
Debt Service Payments				
WWTP Improvement Loan				
NET DEBT SERVICE				
GRAND TOTAL EXPENSES NET REVENUE	\$ (385,835)	\$ 149,993	\$ (302,669)	
ENDING CASH BALANCE	\$ 659,870	\$ 1,195,698	\$ 893,029	

Groveland Community Services District
Draft FY 2021/22
Annual Budget

DISTRICT-WIDE SUMMARY	PARKS			
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	% Diff
Beginning Cash Balance	315,196	315,196	367,189	
Revenue				
Services Charges				
Fees	\$ 2,000	\$ 2,345	\$ 2,500	7%
Taxes	96,390	96,390	98,318	2%
Other Revenue	46,000	55,250	54,800	-1%
TOTAL FUND REVENUE	\$ 144,390	\$ 153,985	\$ 155,618	1%
Operating Expenses				
Salaries	\$ 18,397	\$ 6,489	\$ 23,892	268%
Benefits	7,539	5,686	9,080	60%
Retiree Medical				
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	7,800	6,035	8,050	33%
Outside Services				
CAL FIRE (Schedule A + Amador Contracts)				
Other (incl. OPEB, Leases, Cost of Water)	77,055	67,955	130,700	92%
TOTAL FUND EXPENSES	\$ 110,791	\$ 86,165	\$ 171,722	99%
Administrative Cost Allocation	14,310	13,534	14,716	9%
TOTAL OPERATING EXPENSES	\$ 125,101	\$ 99,699	\$ 186,438	87%
TOTAL OPERATING BALANCE	\$ 19,289	\$ 54,286	\$ (30,820)	-157%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)				
Capital Outlay (Expenditures on Fixed Assets)	\$ 3,272	\$ 2,293	\$ 90,500	
NET CAPITAL EXPENSES	\$ 3,272	\$ 2,293	\$ 90,500	3847%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
Employee Medical Plan Reserve	6,412	-	-	
TOTAL RESERVE SET-ASIDE	\$ 6,412	\$ -	\$ -	
TOTAL EXPENSES	\$ 134,785	\$ 101,992	\$ 276,938	172%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue				
Debt Service Payments				
WWTP Improvement Loan				
NET DEBT SERVICE				
GRAND TOTAL EXPENSES NET REVENUE	\$ 9,605	\$ 51,993	\$ (121,320)	
ENDING CASH BALANCE	\$ 324,801	\$ 367,189	\$ 245,869	

Groveland Community Services District
Draft FY 2021/22
Annual Budget

DISTRICT-WIDE SUMMARY	ADMIN				TOTAL 20/21 PROJECTED FYE
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	% Diff	
Beginning Cash Balance					
Revenue					
Services Charges					\$ 4,824,590
Fees					45,301
Taxes					1,204,893
Other Revenue					540,204
TOTAL FUND REVENUE					\$ 6,614,988
Operating Expenses					
Salaries	\$ 545,483	\$ 445,509	\$ 583,498	31%	\$ 842,810
Benefits	179,732	172,530	193,302	12%	381,847
Retiree Medical					87,257
Admin Operating Expense	430,419	405,224	364,850	-10%	-
Equip, Auto, Maint, & Repairs					466,321
Outside Services	221,425	187,851	190,747	2%	268,729
CAL FIRE (Schedule A + Amador Contracts)					817,624
Other (incl. OPEB, Leases, Cost of Water)	196,002	188,720	212,572	13%	700,989
TOTAL FUND EXPENSES	\$ 1,573,061	\$ 1,399,834	\$ 1,544,969	10%	\$ 3,565,577
Administrative Cost Allocation	1,573,063	1,399,834	1,546,519	10%	1,399,834
TOTAL OPERATING EXPENSES	\$ 3,146,124	\$ 2,799,668	\$ 3,091,488	10%	
TOTAL OPERATING BALANCE					3,049,411
Capital Expenses and Revenue					
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)					
Capital Outlay (Expenditures on Fixed Assets)					
NET CAPITAL EXPENSES					\$ 904,672
Reserve Set-Aside					
Reserve for Capital Outlay					-
Employee Medical Plan Reserve					-
TOTAL RESERVE SET-ASIDE					\$ -
TOTAL EXPENSES					\$ 5,870,083
Debt Service Expenses and Revenue					
Debt Service Charge Revenue					949,511
Debt Service Payments					(986,151)
WWTP Improvement Loan					-
NET DEBT SERVICE					\$ (36,640)
GRAND TOTAL EXPENSES NET REVENUE					\$ 2,108,099
ENDING CASH BALANCE					\$ 6,188,270

Groveland Community Services District
Draft FY 2021/22 Annual Budget
WATER-REVENUE

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Fixed Charges	1,594,714	1,642,114	1,233,521	1,644,735	1,644,735	-	0%	
Variable Charges	941,254	898,880	823,676	977,042	977,042	78,162	0%	
TOTAL SERVICE CHARGES	2,535,968	2,540,994	2,057,197	2,621,777	2,621,777	78,162		
Fees								
Participation Fees	32,311	30,000	3,106	3,106	3,106	(26,894)	0%	
Disconnection Fees	6,600	2,000	-	-	-	(2,000)		
Unlock Meter Fee	1,240	1,000	40	40	40	(960)	0%	
Meters	3,901		850	850	850	850	0%	
Backflow Testing	5,120	5,120	1,960	1,960	1,960	(3,160)	0%	
Account Transfer Fee	10,165	8,400	12,150	14,500	14,500	6,100	0%	
Returned Check Fee	910	975	420	500	500	(475)	0%	
Misc. Admin Fees	11,139	8,750	752	1,000	1,000	(7,750)	0%	
Late Pay Penalty	25,208	25,000	-	-	-	(25,000)		
Interest Earned (UB)	2,065	2,065	-	-	-	(2,065)		
TOTAL FEES	98,659	83,310	19,278	21,956	21,956	(61,354)		
Other Non-Operating Revenue								
Downtown Groveland/BOF Planning	8,680		8,680	8,680		(8,680)	-100%	
Big Creek-2G Clearwell, Butler Way Bypass		3,400,000	330,000	1,304,000		(1,304,000)	-100%	
Non operating Income	18,411		152	152	-	(152)	-100%	
Expense Refunds	8,662		6,430	6,500	-	(6,500)	-100%	
Interest Earned-LAIF	38,809	40,000	13,335	14,000	11,500	(2,500)	-18%	
Interest Earned-Mechanics	2,435	2,000	565	640	-	(640)	-100%	
Interest Earned BNY Mellon	2,338	6,500	5,566	5,566	-	(5,566)	-100%	
TOTAL NON-OPERATING REVENUE	79,335	3,448,500	364,728	1,339,538	11,500	(1,328,038)		
WATER REVENUE LESS GRANTS	2,705,282	2,672,804	2,432,523	2,670,591	2,655,233	(15,358)	-1%	
TOTAL WATER REVENUE	2,713,962	6,072,804	2,441,203	3,983,271	2,655,233	(1,328,038)	-33%	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
WATER-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Salaries								
Regular Time	306,544	382,467	261,877	356,059	486,431	130,372	37%	Added positions and Step Increases
Overtime	25,680	20,248	24,045	24,213	32,372	8,159	34%	
On Call	23,573	22,620	16,150	21,400	22,880	1,480	7%	
Admin Leave	1,018	981	248	248	1,057	809	326%	Added IT Position
Vacation Leave	19,238	18,865	12,582	13,518	25,415	11,897	88%	Added positions
Sick Leave	14,867	17,918	9,025	9,805	23,663	13,858	141%	Added positions
Holiday Pay	16,585	19,424	17,218	17,218	28,364	11,146	65%	Added positions
Misc Pay/Flex/Bereave/Jury	4,185		3,207	3,675	3,675	-	0%	
TOTAL SALARIES	411,690	482,523	344,352	446,136	620,183	177,722		
Benefits								
CalPERS Retirement	29,941	36,438	28,380	36,993	45,691	8,698	24%	Added positions
FICA	25,525	25,590	21,557	27,869	33,336	5,467	20%	Added positions
Medicare	5,969	5,985	5,042	6,518	7,796	1,278	20%	Added positions
SUI	2,524	2,503	2,288	2,696	1,785	(911)	-34%	Added positions
Workers Comp	11,721	17,715	13,595	18,127	22,753	4,626	26%	Added positions
Health/Vision/Dental Insurance	89,196	100,215	76,942	101,154	115,633	14,479	14%	Added positions
TOTAL BENEFITS	164,876	188,446	147,804	193,357	226,994	33,637		
Retiree Medical								
Retiree Medical	52,070	52,000	41,665	52,000	50,000	(2,000)	-4%	
TOTAL RETIREE MEDICAL	52,070	52,000	41,665	52,000	50,000	(2,000)		
Equipment, Automotive, Maintenance & Repairs								
Fuel	32,232	49,340	26,963	40,000	50,000	10,000	25%	Increase in fuel prices and future PSPS events
Water Meters	8,702	15,000	3,033	5,000	15,000	10,000	200%	On going; minimal installs and change outs
Uniform/Clothing	13,201	14,000	9,797	13,000	15,000	2,000	15%	General Increase
Tools/Equipment	7,796	12,240	11,893	13,590	15,000	1,410	10%	General Increase
Repair & Maintenance-General	29,819	64,208	20,461	25,350	50,000	24,650	97%	More anticipated general maint. contract work
Repair & Maintenance-Vehicles	12,934	25,000	13,031	22,000	25,000	3,000	14%	Increase in repairs for older fleet
Repair & Maint. -Trans/Distribution	76,091	50,000	44,677	50,677	64,208	13,531	27%	Higher asphalt repairs
Repair & Maintenance- Treatment	47,748	50,000	43,386	45,350	50,000	4,650	10%	Expecting material cost increase
Repair & Maintenance- Equipment	6,715	23,000	13,814	16,841	25,000	8,159	48%	Will complete more generator load testing FY21/22

Groveland Community Services District
Draft FY 2021/22 Annual Budget
WATER-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Water Tank Cleaning	4,000	8,000			8,000	8,000		Clear Wells were scheduled this year
Safety Supplies	13,088	13,500	8,819	12,899	15,000	2,101	16%	Will have increase due to safety program update
TOTAL EQUIP, AUTO, MAINT & REPAIRS	252,326	324,288	195,874	244,707	332,208	87,501		
Outside Services								
Janitorial Services & Supplies	7,023	10,000	7,042	9,550	15,000	5,450	57%	Projected Increase in material and supply cost
Engineering	27,823	30,000	16,774	25,000	30,000	5,000	20%	
Aqua Labs-Lab Tests	41,984	44,000	31,229	43,733	48,000	4,267	10%	Projected increase in pricing
Conservation Crew	1,843	5,000	3,724	3,686	-	(3,686)	-100%	New Fuel Reduction/Fire Safety Line replaces this line
Fuel Reduction/Fire Safety					20,000			Fuel reduction on District property
Computer Hardware/Equipment	46,411	70,000	45,747	56,000	19,584	(36,416)	-65%	New IT position on staff, Line broken out in three GL's
Programming					3,400			
Annual Software Subscriptions					15,640			
Master Plan Development	76,120	50,000				-		
GIS and System Map Updates	12,139	10,000			25,000	25,000		
GPS Field Verification for Map Updates		10,200						
Safety Program Assessment and Update	-	57,800	3,366			-		
Water Rate Study	-	25,000			40,000	40,000		
TOTAL OUTSIDE SERVICES	213,343	312,000	107,882	137,969	216,624	39,615		
Cost of Water								
SFPUC	160,626	190,000	133,874	185,000	190,000	5,000	3%	
Tunnel Shutdown Related Costs	21,869	25,000	13,121	22,062	30,000	7,938	36%	Longer and more frequent tunnel shutdowns
TOTAL COST OF WATER	182,495	215,000	146,995	207,062	220,000	12,938		
Other								
Utilities	92,764	100,000	85,213	115,000	125,000	10,000	9%	
Memberships	-	15,000	5,326	7,500	7,500	-	0%	
Training, Conferences & Travel	801	9,200	1,123	2,230	9,200	6,970	313%	Training and conferences didn't occur due to COVID
Employee Certification	1,197	4,000	539	850	4,000	3,150	371%	Employee certification postponed due to COVID
Employee Medical Testing	1,559	4,850	2,904	3,104	4,850	1,746	56%	More DMV physicals and fit testing
Chemicals	25,667	35,000	26,070	27,307	35,000	7,693	28%	Kept previous budget figure
Permits & Licenses	7,665	10,000	7,770	8,500	10,000	1,500	18%	
TOTAL OTHER	129,653	178,050	128,945	164,491	195,550	31,059		
Lease Expense								
Alternative Water Supply (AWS)	5,000	5,000	5,000	5,000	5,000	-	0%	
TOTAL LEASE EXPENSE	5,000	5,000	5,000	5,000	5,000	-	0%	
TOTAL WATER EXPENSES	1,411,453	1,757,307	1,118,517	1,450,722	1,866,559	380,472		
Admin Allocation Transfer Out	730,031	881,882	619,862	777,898	868,741	90,843	12%	

Groveland Community Services District
 Draft FY 2021/22 Annual Budget
 WATER-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
TOTAL WATER WITH ADMIN	2,141,484	2,639,189	1,738,379	2,228,620	2,735,300	471,315		
Capital Outlay								
See Capital Outlay Sheet	52,411	4,149,714	1,653,210	556,980	655,131	98,151	18%	
TOTAL CAPITAL OUTLAY	52,411	4,149,714	1,653,210	556,980	655,131	98,151		
Reserve Set-Aside								
Annual Fund Reserve Set-Aside		-				-		
		7,592				-		
TOTAL RESERVE SET-ASIDE	-	7,592	-	-	-	-		
GRAND TOTAL WITH CAPITAL	2,193,895	6,796,495	3,391,589	2,785,600	3,390,431	569,466		

Groveland Community Services District
Draft FY 2021/22 Annual Budget
SEWER-REVENUE

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Service Charges								
Fixed Charges	1,455,370	1,673,902	1,255,153	1,673,929	1,724,147	50,218	3%	Planned upcoming rate increase
Variable Charges	466,237	519,290	430,982	528,884	544,751	15,867	3%	Planned upcoming rate increase
TOTAL SERVICE CHARGES	1,921,607	2,193,192	1,686,135	2,202,813	2,268,897	66,084		
Fees								
Sewer Connections	21,000	20,000	14,000	21,000	20,000	(1,000)	-5%	
Interest Earned (S/C UB)	968	1,000	-	-	-	-		
Late Pay Penalty	12,783	12,000	-	-	-	-		
TOTAL FEES	34,751	33,000	14,000	21,000	20,000	(1,000)		
Other Non-Operating Revenue								
Interest Earned LAIF	17,395	10,000	9,553	11,053	8,300	(2,753)	-25%	Lower interest rate
Interest Earned Rabobank/BNY	5,629	1,620	402	475	-	(475)	-100%	
Groveland/BOF Sewer Construction	-	-	-	185,733	-	(185,733)	-100%	
IRWMP LS#16 Grant	-	20,000	-	-	-	-		
		-						
		-						
TOTAL NON-OPERATING REVENUE	23,024	31,620	9,955	197,261	8,300	(188,961)		
TOTAL SEWER REVENUE LESS GRANTS	1,979,382	2,237,812	1,710,090	2,235,341	2,297,197	61,856	3%	
TOTAL SEWER REVENUE	1,979,382	2,257,812	1,710,090	2,421,074	2,297,197	(123,877)	-5%	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
SEWER EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Salaries								
Regular Time	257,341	328,922	191,370	282,324	418,331	136,007	48%	Added positions and step Increases
Overtime	20,567	17,413	15,095	16,565	27,840	11,275	68%	
On Call	23,573	22,620	16,110	21,360	22,880	1,520	7%	
Admin Leave	691	844	168	168	909	741	441%	Added IT Position
Vacation Leave	12,678	16,224	7,393	15,889	21,857	5,968	38%	Added positions
Sick Leave	14,587	15,410	6,342	6,864	20,350	13,486	196%	Added positions
Holiday Pay	13,698	16,704	11,909	11,909	24,393	12,484	105%	Added positions
Misc Pay/Flex/Bereave/Jury	4,317		3,273	3,585	2,836			
TOTAL SALARIES	347,452	418,137	251,660	358,664	539,397	181,481		
Benefits								
CalPERS Retirement	26,042	31,336	20,633	29,213	39,294	10,081	35%	Added positions
FICA	21,542	22,007	15,603	22,238	28,669	6,431	29%	Added positions
Medicare	5,038	5,147	3,649	5,197	6,705	1,508	29%	Added positions
SUI	1,852	2,152	1,511	1,919	1,535	(384)	-20%	Added positions
Workers Comp	10,080	15,235	11,692	15,590	19,567	3,977	26%	Added positions
Health/Vision/Dental Insurance	75,923	86,185	64,768	85,312	99,444	14,132	17%	Added positions
TOTAL BENEFITS	140,477	162,062	117,856	159,469	195,215	35,746		
Retiree Medical								
Retiree Medical	24,043	26,000	19,607	25,000	25,000	-	0%	
TOTAL RETIREE MEDICAL	24,043	26,000	19,607	25,000	25,000	-		
Equipment, Automotive, Maintenance & Repairs								
Fuel	14,651	24,240	12,298	20,000	22,000	2,000	10%	Increase in fuel prices and future PSPS events
Uniform/Clothing	6,212	6,720	4,376	6,000	6,500	500	8%	General Increase
Tools/Equipment	3,852	10,760	2,633	6,500	10,760	4,260	66%	General Increase
Repair & Maintenance-General	16,789	51,392	7,402	12,250	40,000	27,750	227%	More anticipated general maint. contract work
Repair & Maintenance-Vehicles	11,754	14,000	7,356	10,356	15,000	4,644	45%	Increase in repairs for older fleet
Repair & Maint. -Trans/Collections	16,642	35,000	32,222	34,250	46,392	12,142	35%	Reallocated funds from Repair and Maint. General
Repair & Maintenance- Treatment	24,655	30,000	9,553	13,553	20,000	6,447	48%	
Repair & Maintenance- Equipment	16,126	35,000	35,390	37,390	40,000	2,610	7%	More Generator testing and repairs
Safety Supplies	6,255	6,000	4,402	8,285	10,000	1,715	21%	Will have increase due to safety program update
TOTAL EQUIP, AUTO, MAINT & REPAIRS	116,936	213,112	115,632	148,584	210,652	62,068		
Outside Services								
Janitorial Service & Supplies	3,303	6,000	3,314	5,000	10,000	5,000	100%	Projected Increase in materials and supply cost
Engineering	10,365	20,000	4,544	10,000	20,000	10,000	100%	Keeping previous FY budget figure
Aqua Labs-Lab Tests	13,880	22,000	9,208	13,199	22,000	8,801	67%	Increase in pricing and sampling
Computer Hardware/Equipment	21,136	30,000	20,271	25,500	9,216	(16,284)	-64%	New IT position on staff, Line broken out in three GL's
Programming					1,600			
Annual Software Subscriptions					7,360			
Annual Collections System Camera Insp.	16,694	67,000	33,800	67,000	70,000	3,000	4%	
Biosolids Disposal	7,689	8,000	4,375	4,375	8,000	3,625	83%	Based on tonage per year, tonage can fluctuate
Groundwater Monitoring	3,090	5,000	2,000	2,000	4,000	2,000	100%	Keeping previous FY budget figure
Conservation Crew	1,843	5,000	3,686	3,686		(3,686)	-100%	New Fuel Reduction/Fire Safety Line replaces this line

Groveland Community Services District
Draft FY 2021/22 Annual Budget
SEWER EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Fire Reduction/Fire Safety					20,000			Fuel reduction on District property
Master Plan Development	76,120	50,000				-		
GIS and System Map Updates	4,301	10,000			15,000	15,000		Update of sewer infrastructure locations & maps
Safety Program Assessment and Update	-	27,200	1,584			-		TBD
TOTAL OUTSIDE SERVICES	158,421	250,200	80,782	130,760	187,176	27,456		
Other								
Utilities	94,916	126,000	68,325	95,000	100,000	5,000	5%	
Memberships	764	9,184	2,940	3,500	5,000	1,500	43%	
Training, Conferences & Travel	1,346	7,000	243	1,200	7,000	5,800	483%	Training and conferences didn't occur due to COVID
Employee Certification	3,922	5,000	2,628	3,628	5,000	1,372	38%	Employee certification postponed due to COVID
Employee Medical Testing	735	2,500	1,462	2,462	2,500	38	2%	
Chemicals/Odor Control	35,643	40,000	18,676	27,928	40,000	12,072	43%	Projected increase in cost
Dam Monitoring Survey	-	2,000			4,000	4,000		Not needed until 2024
Permits & Licenses	21,392	40,000	33,972	35,000	40,000	5,000	14%	
I & I Study	-	10,000				-		TBD
TOTAL OTHER	158,718	241,684	128,246	168,718	203,500	34,782		
TOTAL SEWER EXPENSES	946,047	1,311,195	713,783	991,195	1,360,940	369,745		
Admin Allocation Transfer Out	495,561	580,017	413,953	516,470	580,799	64,329	12%	
TOTAL SEWER WITH ADMIN	1,441,608	1,891,212	1,127,736	1,507,665	1,941,739	434,074		
Capital Outlay								
See Capital Outlay Sheet	84,135	2,003,019	505,056	264,161	1,551,386	1,287,225	487%	
TOTAL CAPITAL OUTLAY	84,135	2,003,019	505,056	264,161	1,551,386	1,287,225		
Reserve Set-Aside								
Annual Fund Reserve Set-Aside		100,000			100,000	100,000		
Employee Medical Plan Transfer to Reserve		6,529				-		
TOTAL RESERVE SET-ASIDE	-	106,529	-	-	100,000	100,000		
GRAND TOTAL WITH CAPITAL	1,525,743	4,000,760	1,632,792	1,771,826	3,593,125	1,821,299		

Groveland Community Services District
Draft FY 2021/22 Annual Budget
FIRE-REVENUE

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Taxes								
General Property Tax	1,121,864	1,108,503	648,308	1,108,503	1,130,673	22,170	2%	
TOTAL TAXES	1,121,864	1,108,503	648,308	1,108,503	1,130,673	22,170		
Variable Revenue								
Equipment Use Rental	31,383	79,605	28,253	79,605	-	(79,605)	-100%	
CERT	1,655	1,600	-	-	-	-		TBD
TOTAL VARIABLE REVENUE	33,038	81,205	28,253	79,605	-	(79,605)		
Other Non-Operating Revenue								
Non-Operating Income-Turnouts	15,656		3,300	3,300	-	(3,300)	-100%	
Jones Hill Fire Break Grant	1,650	164,650	140,768	164,650	-	(164,650)	-100%	
Interest earned-Mechanics Bank	-	-	-	-	-	-		
Interest Earned -LAIF	\$ 14,882	10,000	\$ 3,850	\$ 4,600	\$ 3,350	(1,250)	-27%	
TOTAL NON-OPERATING REVENUE	32,188	174,650	147,918	172,550	3,350	(169,200)		
TOTAL FIRE REVENUE LESS GRANTS	1,169,784	1,199,708	680,411	1,192,708	1,134,023	(58,685)	-5%	
TOTAL FIRE REVENUE	1,187,090	1,364,358	824,479	1,360,658	1,134,023	(226,635)	-17%	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
CAL FIRE Contract								
Schedule "A" Plan	981,180	1,056,071	598,149	817,624	943,467	125,843	15%	Projected increase
TOTAL CAL FIRE CONTRACTS	981,180	1,056,071	598,149	817,624	943,467	125,843		
Salaries								
Regular Time	6,304	38,247	7,290	18,090	48,643	30,553	169%	
Overtime	37	2,025	53	137	3,237	3,100	2263%	
Vacation Leave	266	1,886	96	96	2,542	2,446	2547%	
Admin Leave	18	98	22	22	106	84	380%	
Sick Leave	243	1,792	310	310	2,366	2,056	663%	
Holiday Pay/Misc	178	1,942	12,866	12,866	2,836	(10,030)	-78%	
TOTAL SALARIES	7,046	45,990	20,637	31,521	59,730	28,209		
Benefits								
CalPERS Retirement	554	3,644	1,400	2,600	4,569	1,969	76%	
FICA	437	2,559	1,279	1,951	3,334	1,383	71%	
Medicare	102	598	296	452	780	328	72%	
SUI	75	250	554	554	179	(376)	-68%	
Workers Comp	469	1,771	2,397	2,850	2,275	(575)	-20%	
Health/Vision/Dental Insurance	3,472	10,021	7,611	14,928	11,563	(3,365)	-23%	
TOTAL BENEFITS	5,109	18,843	13,537	23,335	22,699	(636)		
Retiree Medical								
Retiree Medical	14,165	14,350	7,693	10,257	2,000	(8,257)	-81%	
TOTAL RETIREE MEDICAL	14,165	14,350	7,693	10,257	2,000	(8,257)		
Unfunded Pension Liability								
Unfunded Pension Liability	40,896	62,730	60,643	60,643	65,000	4,357	7%	
TOTAL UNFUNDED PENSION LIABILITY	40,896	62,730	60,643	60,643	65,000	4,357		
Equipment, Automotive, Maintenance & Repairs								
Radio Communications		5,000	285	5,000	5,000			
Fuel	11,721	14,820	7,912	12,000	15,000	3,000	25%	Increase in fuel costs
Protective Clothing/Wildland	8,000	7,000	1,130	7,000	7,000	-	0%	
Medical Supplies/EMS Equip.	255	1,500	218	1,500	1,500	-	0%	
Small Tools & Safety Equipment	332	4,500	3,496	4,500	4,500	-	0%	
Repair & Maint.-Station General	5,866	7,000	3,659	7,000	7,000	-	0%	
Repair & Maint.-Apparatus	9,878	16,500	18,490	20,490	20,000	(490)	-2%	Age of fire equipment requiring additional repairs
Repair & Maint.- Equipment	1,610	2,000	-	2,000	2,200	200	10%	
SCBA Equipment	551	7,500	7,505	7,505	7,500	(5)	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	38,213	65,820	42,695	66,995	69,700	2,705		

Groveland Community Services District
Draft FY 2021/22 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Other								
Utilities	16,264	18,628	15,876	20,000	21,000	1,000	5%	
Office & Cleaning Supplies	5,943	4,900	3,220	4,120	4,900	780	19%	
Training	-	-			2,000	2,000		Plan to host training class
Fire Prevention Supplies/Events	461	500		500	500	-	0%	
Master Plan & Development Impact Study	41,435		2,762			-		
City Gate County Project Evaluation	-	10,000				-		
SCI Special Fire Tax Consulting	-	80,000	9,563			-		
NBS Consulting- CFD Formation	-	18,400	12,500		-	-		
Jones Hill Fire Break (Grant)	2,305	166,300	149,800			-		Grant
Grant Writing	-	2,500		2,500	2,500	-	0%	
CERT	-	1,600	904			-		TBD
TOTAL OTHER EXPENSE	66,408	302,828	194,625	27,120	30,900	3,780		
TOTAL FIRE EXPENSES	1,153,017	1,566,632	937,979	1,037,495	1,193,497	156,002	15%	
Admin Allocation Transfer Out	26,485	96,854	77,571	91,932	82,263	(9,669)	-11%	
TOTAL FIRE WITH ADMIN	1,179,502	1,663,486	1,015,550	1,129,427	1,275,760	146,333		
Capital Outlay								
See Capital Outlay Sheet	40,756	81,358	72,689	81,238	160,932	79,694	98%	
TOTAL CAPITAL OUTLAY	40,756	81,358	72,689	81,238	160,932	79,694		
Reserve Set-Aside								
Annual Fund Reserve Set-Aside						-		
Employee Medical Plan Transfer to Reserve		5,349				-		
TOTAL RESERVE SET-ASIDE	-	5,349	-	-	-	-		
GRAND TOTAL WITH CAPITAL	1,220,258	1,750,193	1,088,239	1,210,665	1,436,692	226,027	0	

Groveland Community Services District
Draft FY 21/22 Annual Budget
PARKS-REVENUE

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Taxes								
General Property Tax	97,553	96,390	56,375	96,390	98,318	1,928	2%	
TOTAL TAXES	97,553	96,390	56,375	96,390	98,318	1,928		
Variable Revenue								
Use Fees	1,260	500	145	145	500	355	245%	
Dog Park Permit Fees	2,515	1,500	2,150	2,200	2,000	(200)	-9%	
TOTAL VARIABLE REVENUE	3,775	2,000	2,295	2,345	2,500	155		
Other Revenue								
Cell Tower Leases	53,929	42,000	40,329	53,750	54,000	250	0%	
Park Infrastructure Upgrade Grant	-	-	-	-	-	-	-	
Interest Earned-LAIF	4,763	4,000	1,232	1,500	800	(700)	-47%	
Donations	4,855	-	-	-	-	-	-	
TOTAL OTHER REVENUE	63,547	46,000	41,561	55,250	54,800	(450)		
TOTAL PARK REVENUE LESS GRANTS	164,875	144,390	100,231	153,985	155,618	1,633	1%	
TOTAL PARKS REVENUE	164,875	144,390	100,231	153,985	155,618	1,633	1%	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
PARKS-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Salaries								
Regular Time	18,501	15,299	4,420	5,518	19,457	13,939	253%	
Overtime	445	810	108	114	1,295	1,181	1036%	
Vacation Leave	1,195	755	166	256	1,017	761	297%	
Admin Leave	91	39	4	4	42	38	957%	
Sick Leave	606	717	164	164	947	783	477%	
Holiday Pay/Misc	1,281	777	433	433	1,135	702	162%	
TOTAL SALARIES	22,119	18,397	5,295	6,489	23,892	17,403		
Benefits								
CalPERS Retirement	1,890	1,458	464	566	1,828	1,262	223%	
FICA	1,371	1,024	328	400	1,333	933	233%	
Medicare	321	239	77	95	312	217	228%	
SUI	53	100	24	24	71	47	198%	
Workers Comp	1,172	709	543	725	910	185	26%	
Health/Vision/Dental Insurance	8,873	4,009	2,907	3,876	4,625	749	19%	
TOTAL BENEFITS	13,680	7,539	4,343	5,686	9,080	3,394		
Operating Expense								
Dog Park	661	500	439	500	550	50	10%	
Repair & Maintenance	6,295	7,300	535	5,535	7,500	1,965	36%	
TOTAL OPERATING EXPENSE	6,956	7,800	974	6,035	8,050	2,015		
Other								
Utilities	34,620	47,000	30,566	43,000	47,000	4,000	9%	
Janitorial Services	7,193	12,500	6,747	9,000	12,500	3,500	39%	Projecting more use this year
Safety Equipment	115	1,000	-	1,000	1,200	200	20%	playground inspection cost increase
NBS Consulting-CFD Formation	-	1,600				-		
Park Master Plan	-	14,955	11,435	14,955		(14,955)	-100%	
Improvement Project Preliminary Design					45,000			
Grant Application Assistance					25,000			
TOTAL OTHER EXPENSE	41,928	77,055	48,748	67,955	130,700	(7,255)		
TOTAL PARK EXPENSES	84,683	110,791	59,360	86,165	171,722	85,557		
Admin Allocation Transfer Out	55,093	14,310	10,955	13,534	14,716	1,182	9%	
TOTAL PARKS WITH ADMIN	139,776	125,101	70,315	99,699	186,438	86,739		
Capital Outlay								
See Capital Outlay Sheet	11,304	3,272	318	2,293	90,500	88,207	3847%	
TOTAL CAPITAL OUTLAY	11,304	3,272	318	2,293	90,500	88,207		
Reserve Set-Aside								
Annual Fund Reserve Set-Aside		-				-		
Employee Medical Plan Transfer to Reserve		6,412				-		
TOTAL RESERVE SET-ASIDE	-	6,412	-	-	-	-		
TOTAL WITH CAPITAL	151,080	134,785	70,633	101,992	276,938	174,946		

Groveland Community Services District

Draft FY 21/22 Annual Budget

ADMIN-REVENUE

						CHANGE		
BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	\$	%	ALLOCATION OF DISCRETIONARY REVENUE
Other Revenue								
Property Taxes		1,204,893	704,683	1,204,893	1,228,991	24,098	2%	
TOTAL OTHER REVENUE	-	1,204,893	704,683	1,204,893	1,228,991	24,098	0	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
ADMIN-EXPENSES

BUDGET ITEM	TOTAL FUNDS					CHANGE		REASON FOR CHANGE
	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	\$	%	
Admin/Board Salaries								
Regular Time	393,911	455,852	287,550	393,599	481,446	87,847	22%	Salary Increases
Board Wages	8,976	12,000	6,151	6,151	12,000	5,849	95%	Keeping previous FY figure
Leave	7,629	7,949	7,971	7,971	8,641	670	8%	
On Call	1,906	-	-	-	-	-	-	
Overtime/Comp	3,245	3,305	4,489	4,489	3,581	(908)	-20%	
Vacation Leave	32,253	21,202	6,484	7,840	26,147	18,307	234%	
Sick Leave	24,513	21,677	2,858	4,796	23,506	18,710	390%	Significantly less sick time used in FY 20/21
Holiday Pay/PH/Misc	27,449	23,498	20,663	20,663	28,176	7,513	36%	
TOTAL ADMIN/BOARD SALARIES	499,882	545,483	336,166	445,509	583,498	137,989		
Admin/Board Benefits								
CalPERS Retirement	37,704	48,487	27,341	37,271	45,364	8,093	22%	
FICA	28,319	28,746	19,616	27,023	29,070	2,047	8%	
Board FICA	557	744	381	381	744	363	95%	
Medicare	6,623	6,723	4,886	6,459	7,390	931	14%	
Board Medicare	130	174	89	89	174	85	96%	
SUI	2,180	2,311	1,449	1,449	1,428	(21)	-1%	
Workers Comp	1,407	2,092	1,584	1,584	2,242	658	42%	
Board Workers Comp	47	63	46	46	60	14	31%	
Health/Vision/Dental Insurance	103,535	90,392	74,034	98,228	106,829	8,601	9%	
TOTAL ADMIN/BOARD BENEFITS	180,502	179,732	129,426	172,530	193,302	20,772		
OPEB/Pension Unfunded Liability								
Transfer to OPEB Trust	-	-	-	-	-	-	-	
Pension Unfunded Liability	159,804	185,511	179,340	179,340	206,717	27,377	15%	
TOTAL OPEB/PENSION UNFUNDED LIABILITY	159,804	185,511	179,340	179,340	206,717	27,377		
Admin Operating Expense								
Bank Fees	5,168	5,762	3,430	4,828	5,775	947	20%	
Credit Card Merchant Fees	41,397	41,357	33,412	41,234	45,000	3,766	9%	
Office Supplies	5,771	7,800	5,271	7,628	8,250	622	8%	
Memberships (IRWMP/CSDA)	17,352	18,000	14,793	17,820	18,500	680	4%	
LAFCO Fees	-	4,500	5,874	5,874	6,425	551	9%	
Computer Hardware/Equipment	104,681	122,000	95,800	122,000	19,200	(102,800)	-84%	Broken out into two line items
Annual Software Subscriptions/Internet					56,000			
Office Expense	36,916	50,000	24,945	34,550	32,000	(2,550)	-7%	
Training, Conferences, Travel	9,936	12,000	101	190	12,000	11,810	6216%	Keeping previous FY figure
District Telephone Services	18,234	20,000	15,988	20,000	24,000	4,000	20%	
Toilet Rebates	-	4,000	2,375	2,600	2,700	100	4%	
District General Liability Insurance	101,267	145,000	143,500	148,500	135,000	(13,500)	-9%	
TOTAL ADMIN OPERATING EXPENSE	340,722	430,419	345,489	405,224	364,850	(96,374)		
Outside Services								
Janitorial Service/Supplies	4,229	17,025	5,396	8,320	10,000	1,680	20%	Projected Increase in material and supply cost
CPA Services/Annual Audit	50,700	52,500	44,351	61,417	59,500	(1,917)	-3%	
Legal Counsel Services	31,315	49,500	26,672	38,443	35,000	(3,443)	-9%	
Actuarial Review (GASB-OPEB)	2,500	2,000	1,500	1,500	3,000	1,500	100%	Projected expense with full report
Classification & Comp Study	-	-	1,951	1,951	50,000	48,049	2463%	
Public Relations/Communications	30,136	31,400	23,400	31,420	31,247	(173)	-1%	

Groveland Community Services District
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ADMIN-EXPENSES

BUDGET ITEM	TOTAL FUNDS					CHANGE		REASON FOR CHANGE
						\$	%	
HR Consulting	-	20,000	4,800	4,800	2,000	(2,800)	-58%	
Impact Mitigation Fee Study	-	49,000	15,977	40,000	-	(40,000)	-100%	
TOTAL OUTSIDE SERVICES	118,880	221,425	124,047	187,851	190,747	2,896		
Leases								
Copystar 5550 GE Capital	4,383	5,700	3,348	4,565	4,704	139	3%	
FP Mail Machine	1,133	1,351	1,087	1,376	1,151	(225)	-16%	
Avaya Phone System	1,864	3,440	3,438	3,439	-	(3,439)	-100%	
TOTAL LEASES	7,380	10,491	7,873	9,380	5,855	(3,525)		
Employee Medical Plan Reserve Set-Aside								
	-	-	-	-	-	-	-	
TOTAL EMPLOYEE MEDICAL PLAN RESERVE SET-ASIDE	-	-	-	-	-	-	-	
TOTAL ADMIN EXPENSE	1,307,170	1,573,061	1,122,341	1,399,834	1,544,969	89,135	10%	Overall % Change

Groveland Community Services District

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Capital Outlay

ADMIN CAPITAL OUTLAY						
CIP Project	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected FYE	2021-22 Proposed	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)		175,000		175,000	175,000	Phase 2 of 5 maint. Dept. access road rehab
Fuel Tank Painting/Electronic Logging		90,000			150,000	Price flucuations and added installation cost.
District Camera System		26,500		20,000		
Server OS Upgrade		35,665		27,830		
Admin Building Office Space Redesign				20,000		
Admin Building Remodel		TBD				
TOTAL CAPITAL OUTLAY	-	327,165		242,830	325,000	

**Groveland Community Services District
Draft FY 2021/22 Annual Budget
Capital Outlay**

WATER CAPITAL OUTLAY						
CIP Project	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected FYE	2021-22 Proposed	COMMENTS
Downtown Groveland/BOF Rehab Planning	19,585	15,000	12,811			
General Water Distribution Improv.		30,000	9,182	28,000	40,000	Anticipated expense
Water Pump Replacements		20,000		10,000	20,000	Increase in equipment cost, on-going
Admin Parking Lot Upgrade (5 Yr Plan)	7,106	98,000	2,261	98,000	98,000	Phase 2 of 5 maint. Dept. access road rehab
Fuel Tank Painting/Electronic Logging		50,400			84,000	Didn't complete in current FY; project expanded
Crane Body Truck		97,920	97,760	97,760	-	Purchased
Treatment Plant General Improvements/Replacements		20,000			25,000	Didn't occur in FY 2020/21; Projected increase in materials cost
Water Treatment Plant AC upgrades		11,000	8,260	8,260		Completed
Tank #2 Generator/Asphalt Improvement		95,000	44,335	95,000		Completed
2021 Chevy Silverado		25,971			25,971	Dealership did not order before cutoff, will honor 2021 price
2021 Chevy Silverado		17,660			17,660	Dealership did not order before cut off, will honor 2021 price
Honda UTV		12,279	12,279	12,279		Purchased
District Camera System		14,840		13,600		Purchased
Tank Mixers for T2, 4 and 5		113,000	66,999	67,000		Completed
Server OS Upgrade		19,972	15,585	15,585		Completed
Tank 4 Generator		105,000	58,494	103,255		Completed
Tank 2 AC/Heater		3,672	3,672	3,672		Completed
Big Creek-2G Clearwell, Butler Way Bypass	25,720	3,400,000	1,317,003			TBD
Pro Link Edge Master Scanner			4,569	4,569		Mid-year adjustment. Needed for District Fleet repairs.
Truck 3 replacement					20,400	Truck 3 is 17 years old; more frequent repairs
Ops Manager Truck					20,400	Ops Manager truck was moved to C&D for new Ops Supervisor position
Generator Installations					80,000	Installation expense of new generator purchased by grants
Pump Control and Surge Valves					35,000	Replaces old units that can not be rebuilt
SCADA Improvements					30,000	Will allow District to log more data/trends within our SCADA
IT/Instrumentation Tech Truck					27,200	Truck for new IT position, all fleet is currently assigned
Dump Truck & Trailer					124,000	Will replace 1986 dump truck and 1971 equipment trailer
New Trimble R2					7,500	Adam description
TOTAL WATER CAPITAL OUTLAY	52,411	4,149,714	1,653,210	556,980	655,131	
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)		749,714	336,207	556,980	655,131	

**Groveland Community Services District
Draft FY 2021/22 Annual Budget
Capital Outlay**

SEWER CAPITAL OUTLAY						
CIP Project	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected FYE	2021-22 Proposed	COMMENTS
Downtown Groveland/BOF Rehab Planning	9,115		230,207			
Wastewater Pump Replacements		24,000		12,182	26,000	For pump failures
Sewer Imp-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	60,084	1,470,000	95,444			TBD
Admin Parking Lot Upgrade (5 Yr Plan)	4,822	66,500	1,534	66,500	66,500	Phase 2 of 5 maint. Dept. access road rehab
Fuel Tank Painting/Electronic Logging		34,200			57,000	Didn't complete in current FY; project expanded
Crane Body Truck		46,080	46,005	46,005		Purchased
Concrete grading by Screw Press	1,313	120,000			200,000	Delayed; increased material cost projected
Road Maintenance	8,801	100,000			200,000	Delayed; increased material cost projected
New Bobcat		45,000	47,207	47,207		Purchased
2021 Chevy Silverado		8,311			8,311	Dealership did not order before cutoff, will honor 2021 price
Honda UTV		5,779	5,779	5,778		Purchased
District Camera System		10,070		7,600		Purchased
Server OS Upgrade		13,553	10,575	10,575		Completed
Skate Park Manhole repair/replacemnt		25,000	21,340	21,340		Completed
Smart (manhole) Cover System		26,000	26,562	26,562		Completed
Gaembsa Blower		3,533	7,067	7,076		Purchased
Flow Meter MW806		3,265	3,265	3,265		Purchased
Tank 2 AC/Heater		1,728	1,728	1,728		Purchased
Pro Link Edge Master Scanner			4,569	4,569		Mid-year adjustment. Needed for District Fleet repairs.
Polymer Tank Mixer			3,774	3,774		Purchased
General Sewer System Improv.					40,000	New line item for anticipated general improvements
STP blower & Gen room rehab					45,000	Building rehab and upgrades
Truck 3 Replacement					9,600	Truck 3 is 17 years old; more frequent repairs
Ops Manager Truck					9,600	Ops manager truck was moved to C&D for new ops supervisor position
Generator Installations					120,000	Installations expense of new generators purchased by grants
Asphalt rehabilitation					140,000	Asphalt rehab to Sewer infrastructure
SCADA Improvements						Will allow District to log more data/trends within our SCADA
IT/instrumentation Tech Truck					12,800	Truck for new IT position, all fleet is currently assigned
Dump truck & Trailer					76,000	Will replace 1986 dump truck and 1971 equipment trailer
New Trimble R2					7,500	Adam description
Vac-Con Truck					533,075	Ability to clean all lift stations, reduce odors, consolidates two trucks
TOTAL SEWER CAPITAL OUTLAY	84,135	2,003,019	505,056	264,161	1,551,386	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
Capital Outlay

FIRE CAPITAL OUTLAY						
CIP Project	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected FYE	2021-22 Proposed	COMMENTS
SCBA Fill Station	32,796					
Admin Parking Lot Upgrade (5 Yr Plan)	127	8,750	202	8,750	8,750	Phase 2 of 5 maint. Dept. access road rehab
Fuel Tank Painting/Electronic Logging		4,500			7,500	Didn't complete in current FY; project expanded
Operations Roof R & M, siding, windows, paint	1,775					
Maint. Window/Repl. Gutter in back	98					
Admin Building railing/paint/siding repair	772					
Computers/Ipads	138					
Apparatus Bay Lighting Upgrade	5,050					
Fire Dept Building Upgrade		60,000	62,345	62,345		Completed
Kitchen Remodel		-				
Fire Station Restroom Upgrade		5,000	4,182	4,182	4,182	Completed
District Camera System		1,325	-			Purchased
Server OS Upgrade		1,783	1,392	1,392		Completed
Pro Link Edge Master Scanner		-	4,568	4,569		Mid-year adjustment. Needed for District Fleet repairs.
Asphalt repair (driveway/employee parking area)					56,000	Will replace employee parking area and seal/crack fill upper portion
Extrication Equipment					47,000	Replaces 12+ year old outdated equipment with battery powered tool set
Thermal Imaging Camera					14,000	Replace 12 year old camera w/ new camera that has better technology
Rescue Struts					8,500	Replace 12 year old struts w/ new 80,000 lbs highway strut kit
DSI Inspectors					15,000	To perform defensible space inspections within district boundaries
TOTAL FIRE CAPITAL OUTLAY	40,756	81,358	72,689	81,238	160,932	

Groveland Community Services District
 Draft FY 2021/22 Annual Budget
 Capital Outlay

PARK CAPITAL OUTLAY						
Projects	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected	2021-22 Proposed	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)	634	1,750	40	1,750		
Fuel Tank Painting/Electronic Logging		900			1,500	Didn't complete in current FY; project expanded
Park Ampitheater	10,670					
General Park Upgrades					10,000	For general park upgrades
District Camera System		265		265		Purchased
Server OS Upgrade		357	278	278		Completed
Parking Lot Repairs					79,000	Needed repairs to mitigate complete failure and replacement
TOTAL PARK CAPITAL OUTLAY	11,304	3,272	318	2,293	90,500	

Groveland Community Services District
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 District Debt Service

WATER		
	2013 DEBT SERVICE Paid off in 2027	2014 DEBT SERVICE, Paid off in 2027
	20/21	20/21
Debt Service Revenue	\$ 264,338	\$ 342,704
Debt Service Expense	\$ (310,376)	\$ (378,398)
Revenue Over (Under) Expense	\$ (46,038)	\$ (35,694)

SEWER (PML ONLY)		
		2014 DEBT SERVICE, Paid off in 2027
		20/21
Debt Service Revenue		\$ 327,864
Debt Service Expense		\$ (297,665)
Revenue Over (Under) Expense		\$ 30,199

WWTP IMPROVEMENT LOAN		
Principal and Interest		\$ (105,838)
Total Loan Expense		\$ (105,838)