

Groveland Community Services District
Proposed 2018/2019 Annual Budget

	WATER			SEWER			FIRE			PARKS			ADMIN			TOTAL PROJECTED
	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	
Beginning Fund Balance	2,670,867	1,919,446		1,165,960	709,657		1,179,348	807,749		223,640	172,986					
Revenue																
Services Charges	\$ 2,262,322	\$ 2,379,890	5%	\$ 1,404,691	\$ 1,624,455	16%	\$ -	\$ -		\$ -	\$ -					\$ 4,004,345
Fees	62,541	62,030	-1%	25,787	12,000	-53%				1,750	1,500	-14%				74,030
Taxes							1,004,778	1,044,969	4%	87,371	90,866	4%				1,135,835
Other Revenue	10,981	194,000	1667%	9,602	980,037	#####	50,500	21,000	-58%	-	169,200					1,195,037
TOTAL FUND REVENUE	2,335,844	2,635,920	13%	1,440,080	2,616,492	82%	1,055,278	1,065,969	1%	89,121	261,566	193%				\$ 6,579,947
Operating Expenses																
Salaries	\$ 386,000	\$ 386,097	0%	\$ 313,710	\$ 335,109	7%	\$ 10,625	\$ 14,568	37%	\$ 21,355	\$ 36,420	71%	\$ 390,388	\$ 251,585	-36%	\$ 1,023,779
Benefits	174,805	167,715	-4%	145,735	144,235	-1%	5,560	6,709	21%	10,970	16,771	53%	140,040	130,873	-7%	466,303
General Manager Services													-	185,000		185,000
Retiree Medical	63,700	55,760	-12%	52,400	26,240	-50%	16,000	16,000	0%							98,000
Admin Operating Expense													272,493	253,915	-7%	253,915
Equip, Auto, Maint, & Repairs	220,174	254,837	16%	134,673	132,988	-1%	56,075	53,325	-5%	5,150	7,500	46%				448,650
Outside Services	137,572	172,600	25%	114,388	190,100	66%							152,984	178,500	17%	541,200
CAL FIRE (Schedule A + Amador Contracts)							1,230,058	1,256,480	2%							1,256,480
Other (incl. OPEB, Leases, Cost of Water)	425,191	398,050	-6%	249,544	241,595	-3%	60,900	55,400	-9%	56,100	57,500	2%	309,918	334,150	8%	1,086,695
TOTAL FUND EXPENSES	\$ 1,407,442	\$ 1,435,059	2%	\$ 1,010,450	\$ 1,070,267	6%	\$ 1,379,218	\$ 1,402,481	2%	\$ 93,575	\$ 118,191	26%	\$ 1,265,823	\$ 1,334,023	5%	\$ 5,360,021
Administrative Cost Allocation	657,080	790,747		556,884	500,499		47,659	15,316		4,200	58,711		1,265,823	1,365,273		
TOTAL OPERATING EXPENSES	\$ 2,064,522	\$ 2,225,806	8%	\$ 1,567,334	\$ 1,570,766	0%	\$ 1,426,877	\$ 1,417,797	-1%	\$ 97,775	\$ 176,902	81%				
TOTAL OPERATING BALANCE	\$ 271,322	\$ 410,114		\$ (127,254)	\$ 1,045,726		\$ (371,599)	\$ (351,828)		\$ (8,654)	\$ 84,664					
Capital Expenses and Revenue																
Capital Revenue (Connection/Capacity Fees, Reserve Transfer)																
Capital Outlay (Expenditures on Fixed Assets)	943,500	372,508	-61%	417,000	1,834,022	340%	-	75,000		42,000	206,630	392%	-	-		
NET CAPITAL EXPENSES	943,500	372,508	-61%	417,000	1,834,022	340%	-	75,000		42,000	206,630	392%	-	-		2,488,160
Reserve Set-Aside																
Designated Reserve for Capital Outlay	-	-		-	100,000		-	-		-	-					
TOTAL RESERVE SET-ASIDE	-	-		-	100,000		-	-		-	-					100,000
Debt Service Expenses and Revenue																
Debt Service Charge Revenue	605,000	604,801		410,661	325,658		-	-		-	-					
Debt Service Payments	(684,243)	(686,123)		(322,710)	(320,885)		-	-		-	-					
NET DEBT SERVICE	(79,243)	(81,322)		87,951	4,773		-	-		-	-		-	-		
TOTAL EXPENSES	3,087,265	2,679,636	-13%	1,896,383	3,500,015	85%	1,426,877	1,492,797	5%	139,775	383,532	174%				
ENDING FUND BALANCE	\$ 1,919,446	\$ 1,875,730		\$ 709,657	\$ (173,866)		\$ 807,749	\$ 380,921		\$ 172,986	\$ 51,020					

Groveland Community Services District
Proposed 2018/2019 Annual Budget
ADMIN-REVENUE

BUDGET ITEM	BUDGET		CHANGE		ALLOCATION OF DISCRETIONARY REVENUE
	17/18 Approved	18/19 Requested	\$	%	
Other Revenue					
Copies	\$ -	\$ -	\$ -		
Property Taxes	\$ -	\$ 1,135,835	\$ 1,135,835		Allocated to Fire and Park at 92%/8%
TOTAL OTHER REVENUE		\$ 1,135,835	\$ 1,135,835		

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Salaries					
Regular Time	320,449	204,877	(115,572)	-36%	No GM salary; expense moved to Consulting
Board Wages	12,000	12,000	-	0%	
Admin Leave	3,770	1,290	(2,480)	-66%	No GM leave
On Call	2,400	2,880	480	20%	
Overtime	1,199	881	(318)	-27%	
Vacation Leave	21,960	10,738	(11,222)	-51%	No GM vacation accrual
Sick Leave	14,950	9,867	(5,083)	-34%	No GM sick leave accrual
Holiday Pay	13,660	9,051	(4,609)	-34%	No GM holiday pay
TOTAL SALARIES	390,388	251,585	(138,803)		
Benefits					
CalPERS Retirement	26,790	18,367	(8,423)	-31%	No GM retirement
FICA	21,680	14,241	(7,439)	-34%	
Medicare	5,075	3,330	(1,745)	-34%	
SUI	2,655	1,736	(919)	-35%	
Workers Comp	8,340	1,523	(6,817)	-82%	No GM/working manager
Health/Vision/Dental Insurance	75,500	91,676	16,176	21%	Estimated Increase in insurance costs
TOTAL BENEFITS	140,040	130,873	(9,167)		
General Manager Expense					
General Manager	-	185,000	185,000		
TOTAL GENERAL MANAGER EXPENSE	-	185,000	185,000		
OPEB/Pension Unfunded Liability					
Transfer to OPEB Trust	182,768	185,000	2,232	1%	
Pension Unfunded Liability	120,200	140,000	19,800	16%	
TOTAL OPEB/PENSION UNFUNDED LIABILITY	302,968	325,000	22,032		

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Admin Operating Expense					
GM Recruitment	17,166	-	(17,166)	-100%	
Bank Fees	2,600	3,200	600	23%	
Credit Card Merchant Fees	27,500	36,500	9,000	33%	More credit card users
Office Supplies	7,427	7,800	373	5%	
CSDA Membership	8,911	6,760	(2,151)	-24%	Based on Actual
District Computer Maint. & Licenses	27,552	24,050	(3,502)	-13%	ltron, Comp. Maint., Comp. Software, Antivirus
Office Expense	47,425	49,200	1,775	4%	Liens, Records Destruction, Postage, Printing, Actuarial
Training, Conferences, Travel	8,274	12,000	3,726	45%	More staff & Board training planned
District Telephone Services	39,327	20,200	(19,127)	-49%	District moved to CALNET pricing
Bad Debt	1,591	3,000	1,409	89%	Based on policy to not charge new owner
Employee Medical Testing	200	300	100	50%	
Cost of Bond Issuance	3,250	3,250	-	0%	
District General Liability Insurance	80,528	87,255	6,727	8%	No Longevity Discount this year
Misc. Expense	742	400	(342)	-46%	
TOTAL ADMIN OPERATING EXPENSE	272,493	253,915	(18,578)		
Outside Services					
Janitorial Services	4,178	4,300	122	3%	
Consultant Services	5,304	12,000	6,696	126%	Adding HR Consulting for leaves and to review HR practices
District IT Services	26,340	35,000	8,660	33%	Network updates and upgrades
CPA Services/Annual Audit	54,695	51,200	(3,495)	-6%	
Legal Counsel Services	62,467	31,000	(31,467)	-50%	Based on projected current costs
Classification & Comp Study	-	20,000	20,000		To accomplish management objectives
Communication/Public Relations	-	25,000	25,000		Social media, photography, outreach consulting
TOTAL OUTSIDE SERVICES	152,984	178,500	25,516		
District Lease Expense					
Copystar 5550 GE Capital	5,700	5,700	-	0%	
FP Mail Postage Machine	1,250	1,200	(50)	-4%	
Avaya Phone System	-	2,250	2,250		
TOTAL LEASE EXPENSE	6,950	9,150	2,200		

Groveland Community Services District
Proposed 2018/2019 Annual Budget
ADMIN-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Capital Outlay					
Office driveway, parking lots restoration, remove dirt behind buildings (March Flood)	-	31,250	31,250		Restoration from March 22 floods
Parking lot repairs, seal coat	-	-	70,000		Repairs, restoration and sealing necessary to extend life before total replacement necessary
TOTAL CAPITAL OUTLAY	-	31,250	101,250		
ADMIN TOTAL	1,265,823	1,365,273	(15,550)		

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
WATER-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Service Charges					
Fixed Charges	1,425,292	1,493,090	67,798	5%	Approved Rate Increase
Variable Charges	837,030	886,800	49,770	6%	Conservation efforts
TOTAL SERVICE CHARGES	2,262,322	2,379,890	117,568		
Fees					
Participation Fees	-	5,000	5,000		Not budgeted in current FY
Disconnection Fees	9,124	5,000	(4,124)	-45%	More accurate based on actuals
Unlock Meter Fee	212	300	88	42%	
Backflow Testing	3,395	5,080	1,685	50%	More accurate based on actuals
Account Transfer Fee	9,071	9,050	(21)	0%	
Returned Check Fee	1,273	600	(673)	-53%	More accurate based on actuals
Late Pay Penalty	37,132	35,000	(2,132)	-6%	
Interest Earned	2,334	2,000	(334)	-14%	
TOTAL FEES	62,541	62,030	(511)		
Other Non-Operating Revenue					
Non operating Income	902	-	(902)	-100%	
Expense Refunds	5,305	-	(5,305)	-100%	Not budgeting for going forward
Interest Earned BNY Mellon	4,774	5,000	226	5%	Based on actuals
SWRCB Planning Grant	-	189,000	189,000		Completion of planning project
TOTAL NON-OPERATING REVENUE	10,981	194,000	183,019		
TOTAL WATER REVENUE	2,335,844	2,635,920	300,076	13%	

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
WATER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Salaries					
Regular Time	298,330	300,903	2,573	1%	
Overtime	21,600	19,163	(2,437)	-11%	Based on actual current expenses
On Call	21,900	21,900	-	0%	
Admin Leave	750	707	(43)	-6%	
Vacation Leave	16,005	15,770	(235)	-1%	
Sick Leave	14,310	14,424	114	1%	
Holiday Pay	13,105	13,230	125	1%	
TOTAL SALARIES	386,000	386,097	97		
Benefits					
CalPERS Retirement	27,000	24,900	(2,100)	-8%	
FICA	22,005	22,022	17	0%	
Medicare	5,145	5,150	5	0%	
SUI	2,855	2,604	(251)	-9%	
Workers Comp	17,800	15,217	(2,583)	-15%	Based on actual
Health/Vision/Dental Insurance	100,000	97,822	(2,178)	-2%	Calculated based on salary
TOTAL BENEFITS	174,805	167,715	(7,090)		
Retiree Medical					
Retiree Medical	63,700	55,760	(7,940)	-12%	Medicare shared expense
TOTAL RETIREE MEDICAL	63,700	55,760	(7,940)		
Equipment, Automotive, Maintenance & Repairs					
Fuel	18,500	25,900	7,400	40%	Diesel, Gas & Oil combined
Water Meters		15,000	15,000		Replacement, Not budgeted previous fiscal year
Uniform/Clothing	10,000	12,240	2,240	22%	Based on actual
Tools/Equipment	2,700	4,000	1,300	48%	Based on actual
Lab Supplies & Equipment	2,424	2,425	1	0%	
Repair & Maintenance-General	83,404	40,000	(43,404)	-52%	Redistributed funds to new repair & maint. line items

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
WATER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Repair & Maintenance-Vehicles	-	35,000	35,000		New line item, incl. funds from repair & maint. general
Repair & Maint. -Trans/Distribution	29,175	41,000	11,825	41%	Redistributed funds from R & M general
Repair & Maintenance- Treatment	23,792	22,800	(992)	-4%	Calgon UV, AWS, Calibration
Repair & Maintenance- Equipment	15,530	22,000	6,470	42%	Increased maintenance cost
Water Tank Cleaning	7,957	8,000	43	1%	
Safety Equipment/Traffic Control	10,778	10,472	(306)	-3%	
Instrumentation Repair	15,914	16,000	86	1%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	220,174	254,837	34,663		
Outside Services					
Janitorial Services & Supplies	4,250	6,600	2,350	55%	Based on actual
Engineering	21,000	15,000	(6,000)	-29%	
Aqua Labs-Lab Tests	44,000	44,000	-	0%	
Programming/Support	8,322	20,000	11,678	140%	More programming support anticipated
Conservation Crew	-	2,000	2,000		
Water Rate Study	60,000		(60,000)	-100%	study completed
System Map Update and Digitize	-	25,000	25,000		update maps
Master Plan Development	-	60,000	60,000		
TOTAL OUTSIDE SERVICES	137,572	172,600	35,028		
Cost of Water					
SFPUC	195,206	190,000	(5,206)	-3%	Based on actual
Tunnel Shutdown Related Costs	30,000	25,000	(5,000)	-17%	Based on actual
TOTAL COST OF WATER	225,206	215,000	(10,206)		
Other					
Utilities	99,541	105,000	5,459	5%	
Training, Conferences & Travel	5,036	9,200	4,164	83%	More staff training
Employee Certification	4,273	4,000	(273)	-6%	
Employee Medical Testing	4,760	4,850	90	2%	

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
WATER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Chemicals	43,183	45,000	1,817	4%	
Permits & Licenses	38,192	10,000	(28,192)	-74%	Qualified as Disadvantaged Water Provider
TOTAL OTHER	194,985	178,050	(16,935)		
Lease Expense					
Alternative Water Supply (AWS)	5,000	5,000	-	0%	
TOTAL LEASE EXPENSE	5,000	5,000	-		
TOTAL WATER EXPENSES	1,407,442	1,435,059	27,617		
Admin Allocation Transfer Out	657,080	\$790,747	133,667	20%	More accurate accounting
TOTAL WATER WITH ADMIN	2,064,522	2,225,806	161,284		
Capital Outlay					
See Capital Outlay Sheet	943,500	372,508	(570,992)		
TOTAL CAPITAL OUTLAY	943,500	372,508	(570,992)		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-		
GRAND TOTAL WITH CAPITAL	3,008,022	2,598,314	(409,708)		

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
SEWER-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Service Charges					
S01 Res Fixed	969,495	1,134,465	164,970	17%	
S01FC Fixed Consump Fee 3100ga	3,982	5,140	1,158	29%	
S02 Coml Fixed	66,875	78,160	11,285	17%	
S02S Coml w/Stdby	661	775	114	17%	
S03 Coml Fixed	1,062	500	(562)	-53%	
S04 Coml 2 Conn Fixed	6,372	7,455	1,083	17%	
S04S Coml 2 Conn w/Stdby	3,582	5,800	2,219	62%	
S06 Coml 4 Conn Fixed	2,549	2,980	431	17%	
S12/S Stdby & Stdby/Split L	7,057	8,155	1,098	16%	
Fixed Charges	1,061,634	1,243,430	181,796	17%	Using projected rate increase per rate study
Residential Variable	260,118	290,000	29,882	11%	
Commercial Variable	82,939	91,025	8,086	10%	
Variable Charges	343,057	381,025	37,968	11%	Using projected rate increase per rate study
TOTAL SERVICE CHARGES	1,404,691	1,624,455	257,732		
Fees					
Reclaimed Water Sales	2,500	-	(2,500)	-100%	Haven't been selling reclaimed water
Late Pay Penalty	16,391	12,000	(4,391)	-27%	Based on actuals
Cell Tower Rental	6,896	-	(6,896)		Reclassified to Water
TOTAL FEES	25,787	12,000	(13,787)		
Other Non-Operating Revenue					
Expense Refunds	2,758	-	(2,758)	-100%	Not budgeting for going forward
Septage	27	-	(27)	-100%	
Interest Earned (S/C UB)	1,194	800	(394)	-33%	
Interest Earned Rabobank/BNY	5,623	4,500	(1,123)	-20%	Based on actuals
SWRCB Planning Grant	-	155,000	155,000		Completion of sewer planning project
CDAAGrant	-	819,737	819,737		March 22 Flood @ 75% of cost
FEMA 2017 Flood Grant	-	374,259	374,259		From FEMA Obligation letter
TOTAL NON-OPERATING REVENUE	9,602	980,037	970,435		
TOTAL SEWER REVENUE	1,440,080	2,616,492	1,214,380		

Groveland Community Services District
Proposed 2018/2019 Annual Budget
SEWER-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Salaries					
Regular Time	241,200	258,776	17,576	7%	Increased maintenance effort
Overtime	16,600	16,480	(120)	-1%	
On Call	21,900	21,900	-	0%	
Leave	610	608			
Vacation Leave	12,350	13,562	1,212	10%	Tied to salaries above
Sick Leave	11,000	12,405	1,405	13%	Tied to salaries above
Holiday Pay	10,050	11,378	1,328	13%	Tied to salaries above
TOTAL SALARIES	313,710	335,109	21,401		
Benefits					
CalPERS Retirement	21,500	21,414	(86)	0%	
FICA	17,585	18,939	1,354	8%	
Medicare	4,125	4,429	304	7%	
SUI	2,175	2,239	64	3%	
Workers Comp	14,350	13,086	(1,264)	-9%	
Health/Vision/Dental Insurance	86,000	84,127	(1,873)	-2%	Estimated Increase
TOTAL BENEFITS	145,735	144,235	(1,500)		
Retiree Medical					
Retiree Medical	52,400	26,240	(26,160)	-50%	
TOTAL RETIREE MEDICAL	52,400	26,240	(26,160)		
Equipment, Automotive, Maintenance & Repairs					
Fuel	23,687	12,200	(11,487)	-48%	Diesel, Gas & Oil combined
Uniform/Clothing	8,259	5,760	(2,499)	-30%	
Tools/Equipment	4,652	5,600	948	20%	
Lab Supplies & Equipment	3,500	4,000	500	14%	
Repair & Maintenance-General	62,556	34,000	(28,556)	-46%	Moved funds to new repair & maint. line items
Repair & Maintenance-Vehicles	-	17,000	17,000		
Repair & Maint. -Trans/Collections	5,305	10,000	4,695	89%	Redistributed funds from repair & maint. general
Repair & Maintenance- Treatment	4,500	19,500	15,000	333%	Redistributed funds from repair & maint. general
Repair & Maintenance- Equipment	16,060	20,000	3,940	25%	
Safety Equipment/Traffic Control	6,154	4,928	(1,226)	-20%	Operating, Safety, Traffic Control combined
TOTAL EQUIP, AUTO, MAINT & REPAIRS	134,673	132,988	(1,685)		

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
SEWER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Outside Services					
Janitorial Service & Supplies	4,000	3,100	(900)	-23%	
Engineering	3,000	8,000	5,000	167%	Additional system evaluation
Aqua Labs-Lab Tests	23,870	22,000	(1,870)	-8%	
Programming/Support	8,013	5,000	(3,013)	-38%	More accurate based on actuals
Annual Collections System Camera Insp.	55,000	55,000	-	0%	
Biosolids Disposal	12,200	7,000	(5,200)	-43%	Change in disposal methods reduces annual cost
Groundwater Monitoring	5,305	3,000	(2,305)	-43%	More accurate based on actuals
Conservation Crew	3,000	2,000	(1,000)	-33%	Split with water
System Map Updates and Digitization	-	25,000	25,000		Digital map development
Master Plan Development		60,000	60,000		
TOTAL OUTSIDE SERVICES	114,388	190,100	75,712		
Other					
Utilities	120,652	115,000	(5,652)	-5%	Propane added
Training, Conferences & Travel	4,242	7,000	2,758	65%	More training/ moved funds from emp. cert.
Employee Certification	5,212	3,700	(1,512)	-29%	
Employee Medical Testing	2,818	2,500	(318)	-11%	
Chemicals/Odor Control	36,071	35,000	(1,071)	-3%	
Dam Monitoring Survey	1,857	2,000	143	8%	
Permits & Licenses	40,692	40,000	(692)	-2%	Based on actuals
TOTAL OTHER	211,544	205,200	(6,344)		
Lease Expense					
Screwpress	38,000	36,395	(1,605)	-4%	Will be paid off this fiscal year
TOTAL LEASE EXPENSE	38,000	36,395	(1,605)		
TOTAL SEWER EXPENSES	1,010,450	1,070,267	59,819		
Admin Allocation Transfer Out	556,884	\$500,499	(56,385)	-10%	
TOTAL SEWER WITH ADMIN	1,567,334	1,570,766	3,434		
Capital Outlay					

Groveland Community Services District
Proposed 2018/2019 Annual Budget
SEWER-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
See Capital Outlay Sheet	417,000	1,834,022	1,417,022		
TOTAL CAPITAL OUTLAY	417,000	1,834,022	1,417,022		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	100,000	100,000		
TOTAL RESERVE SET-ASIDE	-	100,000	100,000		
GRAND TOTAL WITH CAPITAL	1,984,334	3,504,788	1,520,456		

Groveland Community Services District
Proposed 2018-2019 Annual Budget
FIRE-REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Taxes					
General Property Tax	1,004,778	1,044,969	40,191	4%	Increase projection provided by County
TOTAL TAXES	1,004,778	1,044,969	40,191	4%	
Variable Revenue					
Strike Team-Equipment Use	50,000	20,000	(30,000)	-60%	Low estimate
TOTAL FEES	50,000	20,000	(30,000)	-60%	
Other Non-Operating Revenue					
Interest Earned -Rabobank	500	1,000	500	100%	Based on actuals
TOTAL NON-OPERATING REVENUE	500	1,000	500	100%	
TOTAL FIRE REVENUE	1,055,278	1,065,969	10,691	1%	

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
FIRE-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
CAL FIRE Contract					
Schedule "A" Plan	990,351	996,096	5,745	1%	Estimate provided by CAL FIRE
Amador Plan	239,707	260,384	20,677	9%	Estimate provided by CAL FIRE
TOTAL CAL FIRE CONTRACTS	1,230,058	1,256,480	26,422		
Salaries					
Regular Time	8,650	12,036	3,386	39%	
Overtime	700	767	67	10%	
Vacation Leave	450	631	181	40%	
Admin Leave	-	28	28		
Sick Leave	425	577	152	36%	
Holiday Pay	400	529	129	32%	
TOTAL SALARIES	10,625	14,568	3,943		
Benefits					
CalPERS Retirement	800	996	196	24%	
FICA	675	881	206	31%	
Medicare	160	206	46	29%	
SUI	100	104	4	4%	
Workers Comp	525	609	84	16%	
Health/Vision/Dental Insurance	3,300	3,913	613	19%	
TOTAL BENEFITS	5,560	6,709	1,149		
Retiree Medical					
Retiree Medical	16,000	16,000	-	0%	
TOTAL RETIREE MEDICAL	16,000	16,000	-		
Pension Liability					
Transfer to Pension Liability Account	45,000	36,000	(9,000)	-20%	
TOTAL PENSION LIABILITY	45,000	36,000	(9,000)		

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
FIRE-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Radio Communications	1,000	1,000	-	0%	
Fuel	9,500	9,500	-	0%	
Protective Clothing/Wildland	8,000	8,000	-	0%	
Medical Supplies/EMS Equip.	1,000	1,500	500	50%	
Small Tools & Safety Equipment	1,500	1,500	-	0%	Repl Tools, Safety, Rope Gear
Repair & Maint.-Station General	9,550	6,300	(3,250)	-34%	Pest Cont, Barton Doors, Knox Box, Misc
Repair & Maint.-Apparatus	16,500	16,500	-	0%	
Repair & Maint.- Equipment	1,525	1,525	-	0%	Fire Extinguishers, Ladder/Pump Test
SCBA Maintenance/Grants	7,500	7,500	-	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	56,075	53,325	(2,750)		
Other					
Utilities	10,000	12,000	2,000	20%	Propane added
Office & Cleaning Supplies	5,900	5,900		0%	Printing, Operating combined
Training	-	1,000	1,000		
Fire Prevention Supplies/Events	-	500	500		
TOTAL OTHER	15,900	19,400	3,500		
TOTAL FIRE EXPENSES	1,379,218	1,402,481	23,263		
Admin Allocation Transfer Out	47,659	\$15,316	(32,343)	-68%	
TOTAL WATER WITH ADMIN	1,426,877	1,417,797	(9,080)		
Capital Outlay					
See Capital Outlay Sheet	-	75,000	75,000		
TOTAL CAPITAL OUTLAY	-	75,000	75,000		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	-	-		

Groveland Community Services District
Proposed 2018/2019 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
TOTAL RESERVE SET-ASIDE	-	-	-		
GRAND TOTAL WITH CAPITAL	1,426,877	1,492,797	65,920		

Groveland Community Services District
Proposed 2018/2019 Annual Budget
PARKS-REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Taxes					
General Property Tax	87,371	90,866	3,495	4%	Increase projection provided by County
TOTAL TAXES	87,371	90,866	3,495	4%	
Variable Revenue					
Use Fees	500	500	-	0%	
Dog Park Permit Fees	1,250	1,000	(250)		
TOTAL VARIABLE REVENUE	1,750	1,500	(250)		
Other Revenue					
Cell Tower Leases	-	19,200			
CDAAGrant		150,000			
TOTAL OTHER REVENUE	-	169,200	-		
TOTAL PARKS REVENUE	89,121	261,566	172,445		

Groveland Community Services District
Proposed 2018/2019 Annual Budget
PARKS-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Salaries					
Regular Time	17,500	30,090	12,590	72%	5% Allocation of operations payroll
Overtime	1,355	1,916	561	41%	5% Allocation of operations payroll
Vacation Leave	875	1,577	702	80%	5% Allocation of operations payroll
Admin Leave	-	71	71		5% Allocation of operations payroll
Sick Leave	850	1,442	592	70%	5% Allocation of operations payroll
Holiday Pay	775	1,323	548	71%	5% Allocation of operations payroll
TOTAL SALARIES	21,355	36,420	15,065		
Benefits					
CalPERS Retirement	1,600	2,490	890	56%	5% Allocation of operations payroll
FICA	1,325	2,202	877	66%	5% Allocation of operations payroll
Medicare	310	515	205	66%	5% Allocation of operations payroll
SUI	185	260	75	41%	5% Allocation of operations payroll
Workers Comp	1,050	1,522	472	45%	5% Allocation of operations payroll
Health/Vision/Dental Insurance	6,500	9,782	3,282	50%	5% Allocation of operations payroll
TOTAL BENEFITS	10,970	16,771	5,801		
Operating Expense					
Dog Park	400	200	(200)	-50%	
Repair & Maintenance	4,750	7,300	2,550	54%	Turf Maint, Pest, Lighting, Oper Supplies
TOTAL OPERATING EXPENSE	5,150	7,500	2,350		
Other					
Utilities	40,600	42,000	1,400	3%	Based on actual
Janitorial Services	12,500	12,500	-	0%	
Safety Equipment	1,000	1,000	-	0%	
Toilet Rebates	2,000	2,000	-	0%	
TOTAL OTHER	56,100	57,500	1,400		
TOTAL PARK EXPENSES	93,575	118,191	24,616		

Groveland Community Services District
Proposed 2018/2019 Annual Budget
PARKS-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Proposed Final	\$	%	
Admin Allocation Transfer Out	4,200	\$58,711	54,511	1298%	
TOTAL WATER WITH ADMIN	97,775	\$176,902	79,127		
Capital Outlay					
See Capital Outlay Sheet	42,000	206,630	164,630		
TOTAL CAPITAL OUTLAY	42,000	206,630	164,630		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-		
TOTAL WITH CAPITAL	139,775	383,532	243,757		

Groveland Community Services District
Proposed 2018/2019 Annual Budget
Cost Allocation Plan

ADMINISTRATIVE EXPENSE ALLOCATION

INDIRECT ADMINISTRATION EXPENSE						
	\$ 1,276,323					
SERVICE		WATER	SEWER	FIRE	PARKS	TOTALS
ALLOCATION %		57%	37%	1%	5%	100.00%
BASED ON ADMINISTRATION STAFF TIME:						
General Manager		47.00%	47.00%	2.00%	4.00%	100.00%
Office Manager		63.92%	30.08%	2.00%	4.00%	100.00%
Finance Clerk		48.00%	48.00%	2.00%	2.00%	100.00%
Admin Services Tech		65.96%	31.04%	0.00%	3.00%	100.00%
Office Clerk		61.20%	28.80%	0.00%	10.00%	100.00%
TOTAL INDIRECT TO BE ALLOCATED BY %		\$730,261	\$472,035	\$15,316	\$58,711	\$1,276,323
BASED ON ENTERPRISE SERVICES:						
Credit Card Merchant Fees		\$36,500				
Office Expense		\$49,200				
Cost of Bond Issuance		\$3,250				
TOTAL ENTERPRISE DIRECT		\$88,950				
TOTAL DIRECT COSTS TO BE ALLOCATED BY %		\$60,486	\$28,464	\$0	\$0	\$88,950
TOTAL ADMIN ALLOCATION		\$790,747	\$500,499	\$15,316	\$58,711	\$1,365,273

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
Capital Outlay**

WATER CAPITAL OUTLAY				
Projects	17/18 Budgeted	17/18 Projected Actual	Remaining	18/19 Proposed Final
NTU Meters	7,000	7,541	(541)	-
Transfer to Capital Reserve	249,000	-	249,000	-
Tank 4/Highlands Pumps	12,500	-	12,500	-
New Ammonia Analyzers	18,000	20,022	(2,022)	-
Maintenance Building	10,000	12,311	(2,311)	-
OSG Units Repair	35,000	12,637	22,363	-
Chlorine Tank Coating	500,000	-	500,000	-
Springbrook Software Upgrade	7,000	-	7,000	-
Admin Building Repairs/Roof	15,000	-	15,000	-
SCADA Upgrade	10,000	-	10,000	-
Water Tank Service/Repair	40,000	-	40,000	-
2018 Chevy Silverado 1500	25,000	12,471	12,529	-
2018 Chevy Equinox	15,000	11,970	3,030	-
Downtown Groveland/BOF Rehab Planning	-	201,864	(201,864)	189,108
AWS Tank 2 Booster	-	67,807	(67,807)	5,000
Water Pump Replacements	-	-	-	30,000
Building Upgrades/Repairs	-	-	-	68,000
General Water Distribution Improv.	-	-	-	60,000
Truck #9 Replacement	-	-	-	20,400
TOTAL CAPITAL OUTLAY	943,500	346,623	596,877	372,508

**Groveland Community Services District
Proposed 2018/2019 Annual Budget
Capital Outlay**

SEWER CAPITAL OUTLAY				
Project	17/18 Budgeted	17/18 Projected Actual	Remaining	18/19 Proposed Final
Muffin Monster Grant Match	25,000	-	25,000	-
Clarifier Parts /Sludge Pump	7,000	-	7,000	-
Maint Building	7,000	5,795	1,205	-
Transfer to Reserve (Replaced with Skyridge Sewer Line Replacement, Resolution 10-18)	100,000	-	100,000	-
Downtown Groveland/BOF Rehab Planning	-	139,642	(139,642)	155,000
Springbrook Software Upgrade	3,000	-	3,000	-
Slip line Air 6-inch Ductile	10,000	-	10,000	-
Sewer Pump Replacement	40,000	43,865	(3,865)	-
Force Main Camera	100,000	-	100,000	-
SCADA Upgrade	5,000	-	5,000	-
Sludge Drying Bed Concrete Slab, Resolution 10-18	60,000	3,435	56,565	90,969
2018 Chevy Silverado 1500	15,000	12,471	2,529	-
2018 Chevy Equinox	10,000	11,970	(1,970)	-
STP Generator	35,000	-	35,000	-
Replace STP Reservoir 1 Valves	-	-	-	20,000
LS 2 Upgrades and Recoating	-	-	-	-
Wastewater Pump Replacements	-	-	-	24,000
Building Upgrades/Repairs	-	-	-	32,000
Road Repairs/Maintenance	-	-	-	-
Truck #9 Replacement	-	-	-	9,600
CIP Contingency	-	-	-	-
Replacement of Storm Damaged Sewer	-	-	-	549,120
Repair/Replace Road Culvert and Restore Perc Ponds	-	-	-	200,000
WWTP Flume Storm Damage Repair 2017 Floods	-	-	-	409,470
WWTP Flume Storm Damage Repair 2018 Floods	-	5,173	(5,173)	343,863
TOTAL CAPITAL OUTLAY	417,000	222,351	194,650	1,834,022

Groveland Community Services District
Proposed 2018/2019 Annual Budget
Capital Outlay

FIRE CAPITAL OUTLAY				
Projects	17/18 Budgeted	17/18 Projected Actual	Remaining	18/19 Proposed Final
Driveway Repairs	-	-	-	30,000
SCBA Fill Station	-	-	-	45,000
TOTAL CAPITAL OUTLAY	-	-	-	75,000

PARK CAPITAL OUTLAY				
Projects	17/18 Budgeted	17/18 Projected Actual	Remaining	18/19 Proposed Final
Playground Equip Construction	25,000	14,717	10,283	-
Sonora Area Grant Match-Surfacing	17,000	33,796	(16,796)	-
Restroom Rehab		16,883	(16,883)	
Skate Park Overlay	-	-	-	-
Upper Parking Lot Maintenance	-	-	-	-
Park Restoration Project	-	-	-	200,000
Culvert extension		-	-	6,630
TOTAL CAPITAL OUTLAY	42,000	65,396	(23,396)	\$ 206,630

TOTAL ESTIMATED STORM DAMAGE EXPENSE	\$	1,827,453
TOTAL ESTIMATED STORM DAMAGE REIMBURSEMENT	\$	1,437,746
TOTAL ESTIMATED STORM DAMAGE OUT-OF-POCKET	\$	389,707

TOTAL ESTIMATED STORM DAMAGE OUT-OF-POCKET	\$	389,707
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Groveland Community Services District
Proposed 2018/2019 Annual Budget
District Debt Service

WATER		
	2013 DEBT SERVICE Paid off in 2027	2014 DEBT SERVICE Paid off in 2027
Debt Service Revenue	\$ 263,362	\$ 341,439
Debt Service Expense	\$ (307,725)	\$ (378,398)
Revenue Over (Under) Expense	\$ (44,363)	\$ (36,959)

SEWER (PML ONLY)		
	2014 DEBT SERVICE, Paid off in 2027	
	17/18	18/19
Debt Service Revenue	\$ 410,661	\$ 325,658
Debt Service Expense	\$ (322,710)	\$ (320,885)
Revenue Over (Under) Expense	\$ 87,951	\$ 4,773

Potential Monthly Rate Reduction per (PML) Customer \$ 5.33