



SPECIAL MEETING OF THE BOARD OF DIRECTORS

District Office, 18966 Ferretti Road

Groveland, CA 95321

(209) 962-7161 www.gcsd.org

PUBLIC HEARING – 2019/2020 BUDGET ADOPTION

AGENDA

June 19, 2019

10:00 a.m.

Call to Order

Pledge of Allegiance

Roll Call of Board Members

Janice Kwiatkowski, President

Nancy Mora, Vice President

John Armstrong, Director

Spencer Edwards, Director

Robert Swan, Director

1. Approve Order of Agenda

2. Public Comment

Members of the public are appreciated for taking the time to attend this meeting and provide comments on matters of District business. Public comments are subject to a 3-minute time limit; 10 minutes on an individual topic. Although no action can be taken on items not listed on the agenda, please know we are listening carefully to your comments.

3. Closed Session (Public may comment on closed session item prior to Board convening into closed session)

- A. Conference with Labor Negotiators pursuant to Government Code Section 54957.6
Agency Designated Representatives: General Manager and Administrative Services Manager
Employee Organization: Operating Engineers, Local 3

4. Announcement of Action Taken in Closed Session

5. Public Hearing Regarding the 2019-2020 Final Budget

- A. Adoption of a Resolution Approving the 2019-2020 Final Budget including Appropriations Limit, Salary Schedule and Organizational Chart
- B. Review and Potential Update of the District's Investment Policy

6. Adjournment

ALL AGENDA MATERIAL ARE AVAILABLE ON THE DISTRICT WEBSITE AT WWW.GCSD.ORG OR MAY BE INSPECTED IN THE GROVELAND COMMUNITY SERVICES DISTRICT OFFICE AT 18966 FERRETTI ROAD, GROVELAND, CALIFORNIA

Any person who has any questions concerning this agenda may contact the District Secretary.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District at 209-962-7161. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. (28FR35.102-35.104 ADA Title 11)



2019/20 Draft Final Budget Preparation Memorandum

June 19, 2019

1 BUDGET OVERVIEW

1.1 PURPOSE

We are pleased to present to the Board of Directors the final draft 2019/2020 fiscal year budget, which is described in detail in this memorandum. The intent of this document is to describe, in narrative terms, how management is approaching budget preparation, to describe what the budget will and will not contain, changes to be made or expected in operations and administration, capital investments proposed and other matters that will be tied directly to the revenue and expenses that the Board will see in the proposed budget. After Board review, vetting and direction, this memo will become the final budget narrative that supports and explains the budget for the benefit of the Board and public.

This is the second draft budget memorandum for 2019/2020, and will be completed with hyperlinks to the budget sheets following adoption of the final budget.

1.2 TRANSPARENCY

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

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

To provide a basis of budget understanding, the assumptions, criteria and procedures of budget development are articulated in this memorandum to offer the reader with the background necessary to comprehend the methodology used and performance to budget within the year currently coming to a

close; as well as the ability to transition into the upcoming budget year with the information necessary to identify trends, financial red flags, budget influences and other factors. The budgeting exercise is therefore used as a vehicle to increase financial transparency and accountability.

1.3 ACCOUNTABILITY

Budgeting is also a management tool used to continuously refine financial accounting methods to evaluate the impact of delivering various levels of public services. For example, we need to be able to not only quickly recognize when we have underestimated cost for materials and supplies; we should also have the ability to know whether it was maintenance, state permits or salaries that produced the overrun. This provides the Board with the ability to uphold their fiscal responsibilities; seeking clarification, considering budget amendments and/or evaluating options to increase revenue or reduce expense.

1.4 SERVICE LEVELS

Special districts are truly the most responsive vehicle in which to respond to a community's service provision needs. In some cases, a district is formed to provide a single public service such as water or wastewater, and in others such as GCSD, a district is formed to provide multiple public services, tailored at a level specific to the needs of the customers. Considering these differences, it is important to understand the fact that some of our service levels are fixed by law, and others are at the discretion of the district through its Board of Directors; and considering public input.

1.4.1 Mandatory Service Level Example

The Local Agency Formation Commission (LAFCO) Resolution that formed GCSD assigns to us the responsibility to provide water and sewer services; which must be delivered in strict compliance with State and Federal Permits, regulations and laws. We are required to comply with these requirements, and if we do not, the state **will** levy steep fines, penalties and expensive/unplanned improvement requirements. Complaining that the District or its customers cannot comply with OSHA laws, Safe Drinking Water or Clean Water Act requirements because we do not have enough money; will not relieve the District of the fines or enforcement.

The District Board and management have NO flexibility when it comes to providing service in compliance with these requirements, no matter how costly. Therefore, management will budget for compliance and if we are not qualified to determine what is necessary/best for compliance, the expertise of professional consultants and their cost will be included and identified in the budget proposal.

1.4.2 Discretionary Service Level Example

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

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

However, if we have no money available to replace a leaky roof, replace a broken refrigerator, irrigate or mow the lawn, stripe the parking lot, or keep the skate park open when the concrete fails; there is no requirement in law to provide for these. Therefore, if there is no money, the District can budget \$0 for water and \$0 for power, close and lock buildings and stop mowing the lawn.

In the example above, the District does have the ability to propose the adoption of a funding measure, such as a property assessment or special tax, that if approved by the voters can be used to maintain services at a current level or improve them to the level desired by the community.

1.5 GENERAL BUDGET DEFINITIONS

1.5.1 Administrative Expenses

All administrative, or overhead expenses are presented in their own category for transparency and evaluation purposes. The salary and benefits of office staff, office expense, insurance, board expenses and other basic costs incurred to administer the affairs of the District, regardless of the services provided, are accounted for in the administrative expense. As a rule in the Community Services District world, this expense is then distributed to the various services provided, at an allocation percentage based on the level of administrative effort that goes into delivering the respective service.

Continuing from the 2018/19 budget, it is recommended that GCSD allocate the administrative expenses to each of its service funds based on an appropriate percentage of benefit derived. It must be understood that prior to 2018/19, we distributed the administrative expense only to the water, sewer and fire services, with nothing charged to park. There is most obviously a benefit derived by the park service by sharing office administrative expenses with other services. Any of our services, if provided by a separate special district, would require a separate office, staff and Board expenses that would certainly exceed the shared admin expenses of a CSD.

1.5.2 Revenue

1.5.2.1 Taxes and Assessments

- **Property Taxes – Current Secured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all secured property within the Groveland Community Services District service area. This tax is secured by a lien on real property and are subject to 1% of market value limitations of Proposition 13. The Board of Directors has the discretion to allocate ad valorem property taxes to any and all legitimate expenses of the District. Historically, the District has allocated all ad valorem taxes received to the Fire and Park services.
- **Property Taxes – Current Unsecured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all unsecured property with the District's service area. The term "unsecured" simply refers to property that is not secured real estate such as a house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (office equipment, owned or leased), boats, berths, or possessory interest for use of a space.
- **Assessments** (In our case also referred to as Bonds): A levy or charge upon real property by an agency for a special benefit conferred upon the real property that is subject to Proposition 218.

1.5.2.2 *Service Charges*

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

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

1.5.2.3 *Fees*

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

Note – In the past, the District actively accepted wastewater discharged from septage haulers for a fee. Unfortunately this septic waste discharged into the system caused significant upset of the wastewater treatment system which jeopardized our ability to meet state requirements consistently. In order to accept septic waste in the future, improvements and reconfiguration of the treatment process is required; the expensive of which would likely exceed the potential revenue received from fees.

1.5.2.4 *Grants & Donations*

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

1.5.2.5 *Other Revenue*

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

1.5.3 General Expenses

- **Salaries:** Costs associated with compensation paid to employees and interns of the District including regular pay, overtime, standby, vacation, sick, strike team, cell phone stipend, uniform allowance, and intern stipends.
- **Benefits:** Costs associated with all fringe benefits and payroll related expenses for District employees. Costs include payroll taxes, retirement contributions, health/vision/dental insurance premiums, and workers compensation insurance premiums.
- **OPEB/Pension Liability:** Other Post Employment Benefits (OPEB) reflects the cost of pre-funding medical benefit costs which will be provided to current vested employees (hired prior to 2013) upon retirement. Employees hired after 2016 do not receive District payment of medical insurance in retirement. Those hired between 2013 and 2016 receive retiree medical insurance based on a vesting schedule (years of service). This annual payment, which is calculated based on an actuarial valuation, is deposited into a specific (interest earning) trust fund intended to reduce and control future retiree medical insurance costs. Pension liability is the amount of estimated payments to fund the deficit in the District's retirement account with CalPERS.
- **Retiree Medical:** The direct cost of medical insurance premiums for existing retired employees that receive this benefit in which they are vested
- **Equip, Auto, Maint, & Repairs:** This category of costs includes maintenance and repair of equipment, facilities, and vehicles; fuel; safety supplies and equipment; new equipment purchases with a purchase price of less than \$5,000 per item; personal protective equipment; landscaping and janitorial services.
- **Outside Services:** Costs from professional outside consultants/service providers including public outreach, human resources, auditing, legal, engineering, medical, janitorial, lab services, and IT service providers.
- **Other:** Other costs consist of state permits, utilities, phone and communication expenses, property and liability insurance, training, conferences, travel, certifications, public education materials, software licenses and maintenance.
- **Cost of Water** - In the water fund, the purchase of water from SFPUC and tunnel outage related costs.
- **Debt Service:** The amount of principal and interest due during the fiscal year on debt incurred for previous capital improvement purchases/projects.
- **Capital Outlay:** Assets or improvements with a cost of \$2,500 or more and a useful life that is longer than one year.

1.5.4 Reserves

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

1.6 2018/19 BUDGET PERFORMANCE AND ACCOMPLISHMENTS

All funds of the District performed very well, with revenue exceeding expenses in the water and sewer funds, and lower than budgeted fund balance transfers (expenses over revenue) in Fire and Park

services. The 2018/19 total revenue and expenses through approximately 11 months of the year for each fund is summarized below:

WATER	AMOUNT	SEWER	AMOUNT
Revenue	\$3,075,310	Revenue	\$2,006,748
Expenses	\$2,588,611	Expenses	\$1,754,237
Revenue Over (Under) Expenses	\$486,699	Revenue Over (Under) Expenses	\$252,237

FIRE	AMOUNT	PARK	AMOUNT
Revenue	\$1,085,935	Revenue	\$285,832
Expenses	\$1,236,351	Expenses	\$334,868
Revenue Over (Under) Expenses	(\$199,451)	Revenue Over (Under) Expenses	(\$49,036)

For the first time in many years, the District has completed hundreds of thousands of dollars of building, facilities and infrastructure improvement and restoration projects; funded with dollars generated from customer rates, state grants and reserves. The capital projects completed are listed below and financial detail included in the Capital Outlay Budget sheet attached to this memo:

1. Flood damage restoration projects (March 22, 2018 flood)
 - Ferretti Rd: Water and sewer line replacement
 - Lift Station 7: Block wall, road shoulder and asphalt repair
 - Lift Station 16: Grading, fencing replacement, lighting repair and electrical inspection
 - Administration parking lot: asphalt repair, road shoulder repair
 - Maintenance yard: dirt removal from percolation ponds, behind Maintenance shop and Sewer Treatment Plant generator building; culvert replacement
 - Mary Laveroni Park restoration project
2. Truck #9 replacement
3. Second Garrote water treatment plant door repair/replacements
4. Maintenance building repairs: siding, paint, floor Joist and top plate repair
5. District lighting: Admin parking lot and Fire house parking lot
6. Drying bed concrete upgrade (replaced failed asphalt)
7. Big creek Turbine repair (scheduled to be installed June 13,14 2019)
8. Reservoir 1 valve vault replacement (scheduled for June 2019)
9. Flume repair: scheduled this fiscal year but wet month of May pushed start date to July 1, 2019
10. AWS/Tank 2 booster pump skid and Generator install: Test run determined more programming will be required to operate at 100%
11. Metal pile removed (decades of accumulation and clutter). This was included in the contract for the maintenance yard flood restoration, not paid by grant
12. Fire Department Driveway Approach Replacement
13. Purchase of the Self Contained Breathing Air Compressor for the Fire Department

Also within the 2018/19 fiscal year budget, we completed a number of technology enhancements and purchases to increase operating efficiency and productivity, including:

1. Hired a technology consultant who performed updates/upgrades to all computers, developed a technology asset list, implemented security and virus protection equipment and procedures, and created a computer replacement plan and training
2. Hired a technology consultant who updated the District Supervisory Control and Data Acquisition (SCADA) equipment and related servers including appropriately licensed software. The SCADA system monitors and controls all functions of the treatment plants, pump stations and sewer lift stations.
3. Hired a GIS consulting and hosting firm to digitally display the District boundaries, parcels, and infrastructure; and to be used to prepare updated maps both paper and digital
4. Purchased and populated an asset management software program to document maintenance on all equipment and infrastructure, document equipment age, condition and replacement needs
5. Developed draft 5 year capital improvement plans for water and sewer
6. Developed an equipment and facility replacement schedule for the fire department

1.7 BOARD DIRECTION RELATED TO BUDGET 2019/2020 DEVELOPMENT

The Board of Directors held a budget workshop on May 30, 2019 and discussed the budget at its regular meeting of June 11, 2019; taking public input on both occasions. Staff presented the following Board Goals and budget objectives which has served as the guiding principles in this final draft budget:

1. **Support Staff** by providing a work environment that values, supports and improves employee recruitment, development, retention and cross-training of excellent employees
 - a. Include the revised salary structure and scale approved in the Compensation Report for immediate implementation
 - b. Maintain employee benefits at current levels
 - c. Identify additional no, and low cost benefits to continue improving efficiency and the work environment
 - d. Complete the (consultant developed) revised classification descriptions to improve efficiency, and clarify employee advancement opportunities
 - e. Implement the Operations Supervisor position to increase operations employee productivity, efficiency, safety, leadership development, training potential and accountability
 - f. Increase training for leadership, management, supervision and technical skills
 - g. Utilize professional consulting services to ensure appropriate and supportive human resources and associated legal principles are consistently followed
2. **Board Goal Related to Policies** – Propose new and amended policies and updated Ordinances that support accomplishment of management objectives and provide the framework for efficient operations
 - a. Engage the engineering, financial and legal professional services necessary to develop comprehensive and legally compliant ordinance updates, that are grounded in solid engineering and financial principles
 - b. Engage engineering consulting services to develop Capital Improvement Plans (CIP)
3. **Board Goal to Support Facilities and Operations** - Plan, fund and implement improvements to the treatment plants and systems that integrate technology and provide for industry standard, efficient maintenance and operations

- a. Fund operations at a level to ensure:
 - i. Regulatory compliance
 - ii. Employee and public safety
 - iii. Improved efficiency, productivity and accountability
 - iv. Identification and addressing potential impacts of the PG&E Public Safety Power Shutdowns (PSPS)
- b. Complete integrated water and sewer master plans completed by professional consultants
 - i. Complete water and sewer impact/connection/capacity fee study
 - ii. Complete an evaluation of more efficient sludge handling practices
- c. Complete Fire Master Plan update and Development Impact Study with Citygate Associates
 - i. Engage consultant to complete a fire services impact fee study
- d. Continue the engineering (and management) effort to secure state grant/loan funding agreements
- e. Improve and maintain information technology and SCADA systems to maximize data and system safety, productivity and efficiency
- f. Invest in engineering, consulting and data services to continue the digitization and update of district maps
- g. Engage the engineering services to complete and service a USDA grant/loan application for projects approved in May 2019
- h. Replace a faulty district service vehicle with an appropriately designed service truck, outfitted with appropriate tools
- i. Continue completion of necessary repairs and upgrades to preserve the life of existing buildings and reduce long term costs
 - i. Operations building(s) roof, windows, siding and paint
 - ii. Maintenance building windows and rain gutter
 - iii. Admin building roof repairs, paint and rear railing replacement
- j. Wastewater plant road restoration and drainage improvements
- k. Administrative office parking lot restoration (Phase 1 of 3-year, \$400,000 project)
- l. Fire Department bay lighting replacement for efficiency, rain gutter replacement and paint
- m. Commercial laundry equipment or uniform service to provide clean uniforms for those soiled by oil, grease, wastewater and during construction
- n. Pump, valve and other equipment replacements
- o. Plan, design and construct priority capital improvement projects in water and sewer
- p. Plan, design and potentially begin construction on (80%) grant funded park rehabilitations/improvements (Total available Per Capita Grant of \$200,000). The final projects to be completed **have not yet been determined**, but the following have been identified as necessary by staff to keep existing facilities safe, operational and to increase efficiency. The estimated cost of the renovation/replacement work listed **exceeds** the amount of **state grant available (\$200,000) by more than triple**. The Board will need to set priorities this summer and fall:
 - i. Leon Rose Baseball Field Renovation (infield, turf, electrical, scoreboard, parking lot)
 - ii. Mary Laveroni Park:
 - 1. Irrigation System replacement to water saving and using smart controls
 - 2. Turf replacement

3. Parking lot renovation
4. Lower park security and safety lighting (potentially funded with county lighting district funds)
5. Replacement of destroyed and missing BBQ pits and picnic table
6. Replacement of plumbing and fixtures in upper bathroom
7. Skate park improvements including:
 - a. Concrete overlay – existing concrete is failing
 - b. Recoating of ramp equipment
- q. Support for GRACE park project planning, outreach, meetings and grant applications
4. **Board Goal: Support Customer Relations and Outreach** – Improve the image of the District and treatment of employees through a variety of actions that raise public awareness of the good work of the District
 - a. Invest in consulting services to continue to implement the adopted communications plan, and improve/increase the District’s information output, community input, engagement and education, continue and improve social media presence and effectiveness in improving customer service and relations
 - b. Invest in customer service and outreach training
5. **Board Goals Related to District Finances** – Ensure that the District has adequate financial plans to invest in long term infrastructure improvements, achieve regulatory compliance, protect public and employee health and safety, and maintain service cost equity among the generations of our customers.
 - a. Engage a consultant to complete a new water rate study
 - b. Engage a consultant to identify the appropriate fire service funding mechanism, and to establish the revenue measure application methodology in the event funding from a countywide fire tax measure is inadequate to support fire services long term
 - c. Engage consulting services if needed to develop CIP funding and financing plans and strategies, to establish designated reserve plans and policies, and updated connection fees for all services
6. **Board Goal Related to District Administration** – Provide the structure, process and staffing for competent, transparent and accountable governance and administration of all District services.
 - a. Invest in employee training in records management, board secretarial functions and other related programs, such as CSDA annual conference
 - b. Invest in Board training in leadership, governance and industry conference attendance

1.8 2019/2020 BUDGET HIGHLIGHTS:

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

- Administrative expenses of \$1,537,182 which reflects the baseline cost of staffing the office, General Manager, office equipment, Board of Directors training and stipends, operating and maintaining the District office and related facilities. The current proposed budget allocates the majority of administrative expenses based on customer count in water and sewer, and based on the estimated amount of administrative staff effort for fire and park, as follows:
 - Water – 56%
 - Sewer – 38%
 - Fire – 1%

- Park – 5%
- The Administrative Services Technician position added in the current budget, is funded in the proposed budget
- Operations Supervisor field position reestablished to lead and participate in increased system maintenance
- Median salary from the total compensation report of 2019 is included, implemented in year 1
- Water fund revenue covers operating expense by \$130,974
- Water capital improvements of \$458,708 funded by current rates and fund balance (reserve)
- Water fund reserve deposit of \$47,771 from fund balance
- Water and sewer master plan updates at a cost of \$60,000 each
- Sewer revenue covers operating expenses by \$1,104,354
- Sewer capital improvements and equipment purchases in the amount of up to \$1,123,581
- Sewer reserve deposit of \$100,000
- Fire service funding shortfall of \$487,419 if Schedule A and Amador contracts billed at Calfire estimated budget
- Park infrastructure renovation and improvement project of \$240,000 funded by a \$200,000 state grant
- Park service fund shortfall of \$112,198

2 2019/20 BUDGET DISCUSSION

2.1 BUDGET DEVELOPMENT PROCESS

The District's budget is developed for the ensuing fiscal year, initially by office and operations management staff under the direction of the General Manager. Expenses and revenue through the first six to eight months of the year are closely analyzed and then projected through the end of the year. To understand financial trends and identify potential budgeting inaccuracies, the expenses and revenue are then compared to previous years' budgets and actual fiscal year-end figures. These identified trends, as well as areas where we had in previous years budgeted too high or low, are taken into consideration in development of the next fiscal year's budget. Further, budget criteria are identified and assumptions made about known changes in expenses and revenue for the next year; which are then forecasted to further guide budget development.

The District budget proposal is very simply constructed and presented, due to the relatively stable and very limiting nature of our funding and limited expense fluctuations; therefore, this narrative is very important in understanding the financial condition of the District. Following are some basic assumptions and criteria used in our budget development:

2.2 SERVICES CRITERIA

Driven by the Board 2019 adopted/amended Management Objectives, detailed in the following section are specific management directives issued to staff to guide their overall approach to budget development, and setting certain minimum and maximum goals:

2.2.1 Water/Sewer

- Customer Service levels will be maintained

- Preventative maintenance of the sewer system will continue in compliance with the adopted SSMP and at industry standards
- Preventative maintenance of the water system will increase over 2018 with the addition of the supervisor position and full implementation of the asset management software
- System repair and capital improvements will continue at 2018 pace
- Water and wastewater quality will be maintained at all times
- Efforts and expenditures will continue to be invested in optimizing water and wastewater treatment processes
- Public Outreach regarding operations will be increased
- SCADA technology will be optimized, and digital asset management implemented
- Compliance is mandatory with state permits and other regulatory and legal requirements
- Employee and public safety is of utmost importance
- Equipment is to be safe, reliable and operable for the intended purpose

2.2.2 Mary Laveroni Park

- Improvements to park infrastructure will be planned and implemented to stabilize and reduce operating costs without reducing services
- Public safety and park condition is a top priority

2.2.3 Fire

- Continue the Cal Fire Schedule A and Amador Contracts and to provide the highest level of services possible
- Maintain equipment and facilities in a safe, reliable manner
- Develop an understanding of the impacts of providing emergency response services to new development outside GCSD boundaries

2.2.4 Administration

- Technology will be safe, maintained and improved
- Public outreach on District management and administration will be increased
- Financial practices will be solid, safe and audits clean
- The Board of Directors will continue to function as a knowledgeable, functional governance team

2.3 REVENUE ASSUMPTIONS

- Grant revenue is budgeted as follows:
 - Water – \$32,228 for the remaining State Water Board planning grant
 - Sewer – \$128,000 for the remaining State Water Board planning grant, \$298,000 in reimbursements from DWR for the Lift Station #16 IRWM project, \$106,500 from Cal OES for the 2018 flume rehabilitation project, \$374,259 from CalOES/FEMA for the 2017 flume restoration project
 - Fire – \$166,300 for the Jones Hill Fire Fuel Break, and \$20,000 from the Sonora Area Foundation for the Breathing Air Compressor Project
 - Park - \$200,000 reimbursement from state Proposition 68, Per Capita Grant Program
- Water Service Charge base rate revenue will increase by 3% (\$74,101), due to the step rate increase approved in May 2019. Interest earnings are expected to increase by \$10,000 due to a

better rate of return on LAIF investments. Connection fee and miscellaneous revenue are also budgeted to increase by \$26,561 due mostly to an increase in new connections (connection fees).

- Customer water consumption will be consistent with the 2018/19 fiscal year, and consumption revenue will increase by 3% due to the step rate increase approved in May 2019
- Wastewater (Sewer) revenue will increase by \$181,432 (15%) over 2018/19 as a result of the step rate increase approved in May 2019. The variable rate revenue is expected to generate an increase of \$74,720 (20%). Connection fee revenue is budgeted to increase by \$30,000 from 2018/19 based on current trends.
- Property tax revenue (normally allocated to Park and Fire Services) is estimated to increase by \$45,433 (4%) due to the increasing values of properties sold and the normal 2% inflation increase levied by the county. Ninety Two percent (\$1,086,768) of the property tax will be allocated to Fire, and 8% (\$94,500) to Park services.
- Lease revenue is expected to increase by \$21,600 for the year due to additional cellular towers being developed on CSD property; allocated 100% to Park

2.4 EXPENSE ASSUMPTIONS

- Salary and related benefit expenses applied to all services are increased in accordance with the median salaries contained in the 2019 Compensation Report; a change of \$227,401.
- The Operations Supervisor (field/working supervisor) position is reestablished in the organizational chart and funded for the year, at the median salary level of the Compensation Report; a change of \$122,673 which includes all salary and benefits costs. This position is responsible to lead all field staff in the operation and maintenance of the water and sewer systems. See the revised Organizational Chart.
- Salary and benefits are budgeted for the General Manager as an employee versus contractor
- Hire consultant for completion of the classification descriptions
- Hire consultant for public outreach and social media management
- Calfire costs will be budgeted in accordance with the 2018 contract, and the actual amount billed to the District will steadily increase to the amount budgeted
- Expenses for materials and supplies are expected to increase slightly due to basic inflation
- Fuel costs will increase by 20% due to price increases and estimated power outages (PSPS)
- Utility expenses for all services will increase based on programmed rate increases; TPPA increasing 8.5%
- Technology expenses for hardware, software and IT services will remain consistent with 2018/19
- Water and Wastewater Master Plan development contract will be awarded in July 2019, with a \$60,000 expense in each the Water and Sewer funds

3 CAPITAL IMPROVEMENT PROJECTS

The most efficient and transparent method of completing capital improvement projects in all services is to budget and complete them in accordance with a long term capital improvement plan (CIP). The CIP will include equipment replacement schedules for the fire department, major building renovations for

all facilities such as roof, siding, window and HVAC replacement, pump and control replacement schedule, and an underground infrastructure replacement schedules for valves, pipes, hydrants manholes, etc. The CIP will be proposed for adoption by the Board, and includes targeted annual expenditure and reserve levels.

In many cases, a CIP includes replacement or upgrade of infrastructure that includes capacity to serve existing, and a certain number of new, additional connections. Replacement pumps, pipelines, valves and controls are examples where future capacity needs are taken into consideration. Considering this, a portion of the CIP expenses are rightfully paid/funded by new/future connections to the system, in the form of a connection/capacity fee.

The District Engineer and District staff are currently developing the CIP for water and sewer projects. A certified building inspector will by September 2019 have prepared a building/facility condition and improvement needs report which will feed into the final CIP. District staff is also in the process of populating our new Asset Management software, containing every piece of equipment, tool and rolling stock requiring maintenance. Each of these assets will be assigned a condition and estimated replacement year and cost. The Fire Department Equipment Replacement Schedule has been completed. A park facilities CIP will be developed in fall 2019, with partial funding provided by Prop 68 for the highest priority improvements. The final CIP will be presented to the Board for adoption.

To tie it all together, the Water and Sewer Master Plans scheduled for completion in mid 2020 will include the adopted CIP, and evaluate the need, options and cost for major water/sewer improvement projects intended to optimize our treatment processes, increase system reliability, and reduce long term costs. The Master Plans will also lay out plans for expansion of the systems in the future to accommodate community growth; and will establish a supporting CIP total funding amount and recommended (future) connection/capacity fee structure.

Detailed cost of the planned capital projects and a brief description of each is included in the proposed final budget Capital Outlay sheet.

4 BUDGET IMPLICATIONS

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

1. With the revenue available, are we able to maintain our water and sewer system to industry standards; and if not, what are the short and long term implications in terms of cost, regulatory compliance and service reliability?
 - a. Barring any unforeseen major system malfunctions, this budget as proposed provides adequate funding in terms of personnel and supplies for regulatory compliance in water and wastewater services.
 - b. Due to operating in a reactive mode for many years to save costs, our system reliability and ability to efficiently operate have become compromised. Our inventory of major components such as critical pumps and motors is virtually non-existent. As we are

always focusing on sewer maintenance, we currently do not have the staff to perform standard maintenance on the water system such as street, control and pressure regulating valve operation and maintenance, fire hydrant flushing and servicing. Lack of maintenance will result in premature failure and the need for replacement of system components. The reliability of the system will eventually wane, and the cost of operation will increase in both premature replacements and emergency response. Completion of planned system replacement projects coupled with the purchase of updated technology, system maps, tools and equipment will free up time to allow for increased maintenance without adding staff.

- c. In addition, we do not have the appropriate equipment to fully clean and flush portions of the sewer collection system, due to its high expense and infrequent use. Lack of sewer cleaning can result in sewer overflows. Investment in correct equipment or contracting regularly for the cleaning work in difficult locations should be funded.
2. Are we able budget to ensure that there will be no sanitary sewer overflows (SSO)? If not, what needs to happen to be able to do so?
 - a. It is simply not possible with our sewer system and its defects and mechanical nature to budget for zero sewer overflows. We cannot inspect all segments of the system enough to find backups before they spill. We cannot eliminate grease, which is a major contributor to the SSO, but we can increase outreach to reduce it. Completing the sewer improvements being planned is the best, most cost-effective means to reduce SSO.
3. Are we spending to simply stay afloat and keep the rates as reasonable as we can today, or are we investing toward long term goals and efficiency?
 - a. This budget year, we are spending to stay afloat, and investing in the studies needed to document the long-term improvements and replacements needed, so we can plan them out financially for the long term.
4. Are we planning in our budgeting for the long-term needs and financial health of the Park and Fire services?
 - a. This year, we are identifying the true cost of operating the park service, so that we can determine the actual amount of revenue needed in the future to sustain park services; beginning this year.
 - b. The true cost of operating the fire service through the contracts with Calfire are shown in the budget by a large negative, expense over revenue. We have been lucky for the last couple years to not have been charged for the Amador contract, and when we are for two years in a row, our budget and reserves for fire may be depleted, even without major equipment purchases. We will be developing an equipment replacement and CIP for fire services this year; which will provide the data needed to determine the long-term revenue needs for fire.
 - c. Staff recommends that the Board authorize the implementation of a Fire Cost Recovery Fee and begin the process of evaluating the need for a special tax or parcel assessment funding measure to ensure the long term financial sustainability of both the Park and Fire Services.

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget

	WATER			SEWER			FIRE			PARKS			ADMIN			TOTAL PROJECTED
	18/19	19/20	% Diff	18/19	19/20	% Diff	18/19	19/20	% Diff	18/19	19/20	% Diff	18/19	19/20	% Diff	
Beginning Fund Balance	1,919,446	1,750,764		814,231	429,965		818,267	582,879		172,349	134,095					
Revenue																
Services Charges	\$ 2,379,890	\$ 2,453,991	3%	\$ 1,624,455	\$ 1,880,607	16%	\$ -	\$ -		\$ -	\$ -					\$ 4,334,597
Fees	62,030	88,591	43%	12,000	42,000	250%				1,500	1,500	0%				132,091
Taxes							1,044,969	1,086,768	4%	90,866	94,500	4%				1,181,268
Other Revenue	209,000	46,228	-78%	641,059	914,059	43%	21,000	212,800	913%	169,200	242,400					1,415,487
TOTAL FUND REVENUE	2,650,920	2,588,810	-2%	2,277,514	2,836,666	25%	1,065,969	1,299,568	22%	261,566	338,400	29%				\$ 7,063,443
Operating Expenses																
Salaries	\$ 386,097	\$ 450,908	17%	\$ 335,109	\$ 390,847	17%	\$ 14,568	\$ 17,160	18%	\$ 36,419	\$ 42,901	18%	\$ 390,388	\$ 499,126	28%	\$ 1,400,943
Benefits	167,715	181,397	8%	144,234	156,001	8%	6,709	7,256	8%	16,771	18,140	8%	135,835	208,006	53%	570,800
General Manager Services																-
Retiree Medical	55,760	50,000	-10%	26,240	25,000	-5%	16,000	14,000	-13%							89,000
Admin Operating Expense													211,642	360,550	70%	360,550
Equip, Auto, Maint, & Repairs	256,837	266,500	4%	134,788	145,800	8%	53,325	56,400	6%	7,500	7,700	3%				476,400
Outside Services	237,132	224,000	-6%	220,468	221,000	0%							105,303	133,700	27%	578,700
CAL FIRE (Schedule A + Amador Contracts)							1,256,480	1,350,230	7%							1,350,230
Other (incl. OPEB, Leases, Cost of Water)	398,050	412,130	4%	241,595	219,420	-9%	55,400	275,050	396%	57,500	59,500	3%	306,818	335,800	9%	1,301,900
TOTAL FUND EXPENSES	\$ 1,501,591	\$ 1,584,935	6%	\$ 1,102,434	\$ 1,158,069	5%	\$ 1,402,482	\$ 1,720,096	23%	\$ 118,190	\$ 128,241	9%	\$ 1,149,986	\$ 1,537,182	34%	\$ 6,128,523
Administrative Cost Allocation	760,290	872,900		502,383	574,243		19,669	20,007		59,931	70,033		1,342,273	1,537,182		
TOTAL OPERATING EXPENSES	\$ 2,261,881	\$ 2,457,836	9%	\$ 1,604,817	\$ 1,732,312	8%	\$ 1,422,151	\$ 1,740,103	22%	\$ 178,121	\$ 198,273	11%				
TOTAL OPERATING BALANCE	\$ 389,039	\$ 130,974		\$ 672,697	\$ 1,104,354		\$ (356,182)	\$ (440,535)		\$ 83,445	\$ 140,127					934,920
Capital Expenses and Revenue																
Capital Revenue (Connection/Capacity Fees, Reserve Transfer)																
Capital Outlay (Expenditures on Fixed Assets)	476,399	458,708	-4%	961,736	1,123,581	17%	126,040	47,340		210,700	252,325	20%				
NET CAPITAL EXPENSES	476,399	458,708	-4%	961,736	1,123,581	17%	126,040	47,340		210,700	252,325	20%				1,881,954
Reserve Set-Aside																
Reserve for Capital Outlay (\$506,479 From 2015 rate study)	-	47,771		100,000	100,000											
TOTAL RESERVE SET-ASIDE	-	47,771		100,000	100,000		-	-		-	-					147,771
TOTAL EXPENSES	2,738,280	2,964,315	8%	2,666,553	2,953,615	11%	1,548,191	1,787,443	15%	388,821	450,598	16%				8,155,970
Debt Service Expenses and Revenue																
Debt Service Charge Revenue	604,801	618,476		325,658	326,188											944,664
Debt Service Payments	(686,123)	(687,634)		(320,885)	(323,910)											(1,011,544)
NET DEBT SERVICE	(81,322)	(69,158)		4,773	2,278		-	-		-	-		-	-		(66,880)
GRAND TOTAL EXPENSES NET REVENUE		\$ (396,892)			\$ (116,949)			\$ (487,875)			\$ (112,198)					\$ (1,161,684)
ENDING FUND BALANCE	\$ 1,750,764	\$ 1,306,101		\$ 429,965	\$ 315,294		\$ 582,879	\$ 95,004		\$ 134,095	\$ 21,897					

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
ADMIN-REVENUE

BUDGET ITEM	BUDGET		CHANGE		ALLOCATION OF DISCRETIONARY REVENUE
	18/19 Approved	19/20 Proposed	\$	%	
Other Revenue					
Property Taxes	\$ 1,135,835	\$ 1,181,268	\$ 45,433	4%	Allocated to Fire and Park at 92%/8%
TOTAL OTHER REVENUE	\$ 1,135,835	\$ 1,181,268	\$ 45,433	4%	

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Admin/Board Salaries					
Regular Time	218,534	414,980	196,446	90%	Added GM Position/Salary Increases
Board Wages	12,000	12,000	-	0%	
Leave	1,291	7,528	6,237	483%	Added GM Position/Salary Increases
On Call	2,880	2,880	-	0%	
Overtime	881	3,062	2,181	248%	Added GM Position/Salary Increases
Vacation Leave	10,737	19,804	9,067	84%	Added GM Position/Salary Increases
Sick Leave	10,860	20,275	9,415	87%	Added GM Position/Salary Increases
Holiday Pay	9,712	18,597	8,885	91%	Added GM Position/Salary Increases
TOTAL ADMIN/BOARD SALARIES	266,895	499,126	232,231		
Admin/Board Benefits					
CalPERS Retirement	19,758	35,816	16,058	81%	Added GM Position/Salary Increases
FICA	14,384	27,060	12,676	88%	Added GM Position/Salary Increases
Board FICA	744	744	0	0%	
Medicare	3,365	6,329	2,964	88%	Added GM Position/Salary Increases
Board Medicare	174	174	-	0%	
SUI	2,171	2,408	237	11%	
Workers Comp	1,044	1,812	768	74%	Added GM Position/Salary Increases
Board Workers Comp	542	502	(40)	-7%	
Health/Vision/Dental Insurance	97,328	133,161	35,833	37%	Estimated Increase in insurance costs
TOTAL ADMIN/BOARD BENEFITS	139,510	208,006	68,496		
General Manager Expense			-		
General Manager	160,000	-	(160,000)		GM on Payroll
TOTAL GENERAL MANAGER EXPENSE	160,000	-	(160,000)		
OPEB/Pension Unfunded Liability					
Transfer to OPEB Trust	185,000	161,000	(24,000)		
Pension Unfunded Liability	140,000	165,500	25,500	18%	Increase in Unfunded Liability
TOTAL OPEB/PENSION UNFUNDED LIABILITY	325,000	326,500	1,500		

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Admin Operating Expense					
Bank Fees	3,200	3,500	300	9%	
Credit Card Merchant Fees	36,500	36,500	-	0%	
Office Supplies	7,800	7,800	-	0%	
Membership/Subscriptions (IRWMP/CSDA)	6,761	18,000	11,239	166%	IRWMP
LAFCO Fees		4,400	4,400		
Computer Maint./Equip/ Licenses/IT	24,051	75,000	50,949	212%	Added 20K from 200 fund, IT Added
Office Expense	53,500	65,000	11,500	21%	Increased printing and advertising and closer to actuals
Training, Conferences, Travel	12,000	12,000	-	0%	
District Telephone Services	20,200	20,200	-	0%	
Bad Debt	3,000	3,000	-	0%	
Employee Medical Testing	300	300	-	0%	
Cost of Bond Issuance (actuals)	3,250	6,250	3,000	92%	Based on actuals
District General Liability Insurance	87,255	108,200	20,945	24%	No Longevity Discount this year
Misc. Expense	400	400	-	0%	
TOTAL ADMIN OPERATING EXPENSE	258,217	360,550	102,333		
Outside Services					
Janitorial Service/Supplies	4,300	4,500	200	5%	
Consultant Fees	12,000	12,000	-	0%	
District IT Services	35,000		(35,000)	-100%	Added to Computer Maint Line item
CPA Services/Annual Audit	51,200	51,200	-	0%	
Legal Counsel Services	31,000	31,000	-	0%	
Actuarial Review (GASB-OPEB)		2,000	2,000		
Classification & Comp Study	20,000	3,000	(17,000)	-85%	Final Part of Comp Study
Public Relations/Communications	30,000	30,000	-	0%	Social media, photo, outreach
TOTAL OUTSIDE SERVICES	183,500	133,700	(49,800)		
Leases					
Copystar 5550 GE Capital	5,700	5,700	-	0%	

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
FP Mail Machine	1,200	1,350	150	13%	
Avaya Phone System	2,251	2,250	(1)	0%	
TOTAL LEASES	9,151	9,300	149		
TOTAL ADMIN EXPENSE	1,342,273	1,537,182	194,909	12.7%	Overall % Change

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
Capital Outlay**

ADMIN CAPITAL OUTLAY				
CIP Project	18/19 Approved	18/19 Projected	19/20 Proposed	COMMENTS
Office driveway, parking lots restoration, remove dirt behind buildings, Maint Yard (March Flood)	45,700			
Light Poles & Maint Yard	70,000			
Admin Parking Lot Upgrade (5 Yr Plan)			100,000	
Mechanic Tools			10,000	
Fuel Tank Painting/Electronic Logging			15,000	
Operations Roof Replace/repair, siding, windows, paint			52,000	
Maint. Window/Replacement/Gutter in back			4,500	
Admin Building railing/paint/siding repair			50,000	
Computers/Ipads			15,000	
TOTAL CAPITAL OUTLAY	115,700	-	246,500	

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
Capital Outlay**

WATER CAPITAL OUTLAY				
CIP Project	18/19 Approved	18/19 Projected	19/20 Proposed	COMMENTS
Downtown Groveland/BOF Rehab Planning	189,108	61,153	32,228	Total remaining
AWS Tank 2 Booster System	5,000	3,423	5,000	Requires additional programming
Water Pump Replacements	30,000		30,000	No water pump failures
Building Upgrades/Repairs	50,000	34,016	80,000	Admin, Maint, Ops, and Treatment building repairs. See Budget memo for 18/19 completed work
General Water Distribution Improv.	30,000	9,468	30,000	Ongoing
Truck #9 Replacement	20,400	20,003		Purchased
Ferretti Rd. Water Main Storm Damage	20,000	31,705		Project Completed
Office driveway, parking lots restoration, remove dirt behind buildings, Maint Yard (March Flood)	26,000	24,529		Completed
Admin parking lot/seal and New Lighting	39,200	9,539		Lighting completed; parking lot postponed
2G Flow Magmeter	6,691	6,691		Purchased and installed
Big Creek Turbine Repair	60,000	56,000		Repair completed
GPS Field Verification for Map Updates			10,200	For digitized mapping implementation
Admin Parking Lot Upgrade (5 Yr Plan)			56,000	Start of 5 year lot repair
Treatment Plant Pipe Painting/Rehab			20,000	General Maintenance
Mechanic Tools			5,600	New tool purchase
Fuel Tank Painting/Electronic Logging			8,400	General Maintenance and improved use accountability
Water Wagon			4,080	Compliance
Truck #17 Replacement			91,800	New crane body mechanics truck/safety
Washer/Dryer			17,000	New system for better disinfection of uniforms
Computers/Ipads			8,400	New Maintenance Program Software (SEMS)
Water Master Plan			60,000	For District's future planning
TOTAL CAPITAL OUTLAY	476,399	256,527	458,708	

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
Capital Outlay**

SEWER CAPITAL OUTLAY				
CIP Project	18/19 Approved	18/19 Projected	19/20 Proposed	COMMENTS
Downtown Groveland/BOF Rehab Planning	155,000	26,704	128,000	Total remaining
OES Flume Project	522,419	7,452	489,151	Engineering expense in 18/19. Project est. to be completed in 19/20
Sludge Drying Bed Concrete Slab, Res 10-18	95,517	110,529		Project completed with change order of additional concrete
Replace STP Reservoir 1 Valves	42,600	2,000	40,600	Engineering expense only in 18/19. Project carried forward
Replacement of Storm Damaged Sewer	2,000			Cal OES did not accept project
Wastewater Pump Replacements	24,000	4,678	24,000	Ongoing
Building Upgrades/Repairs	16,000	9,580	20,710	Admin, Maint, Ops, and Treatment building repairs. See Budget memo for 18/19 completed work
Culvert & Restore Perc Ponds, LS#7 & 16	31,000	30,300		Project completed (flood damage)
Truck #9 Replacement	9,600	9,413		Truck Purchased
Ferretti Rd. Sewer Main Storm Damage	20,000	14,921		Project completed (flood damage)
Office driveway, parking lots restoration, remove dirt behind buildings (March Flood)	17,000	16,645		Project completed (flood damage)
Parking lot repairs, seal coat, Light Poles	26,600	6,473		Lighting completed; parking lot postponed
SMC Soft Start Controller		4,963		Recoded as asset
STP Drying Bed Fence		5,223		Recoded as asset
GPS Field Verification for Map Updates			4,800	For digitized mapping implementation
Concrete/Grading by Screw Press			85,000	Sludge handling
Sludge Pump			65,000	For screw press sludge handling efficiency
LS#10 Control Center Upgrades			10,000	Control cabinet repair
Culvert Headwall @ Flume			10,000	Protect new portion of flume
Road Maintenance			80,000	Dam and portions of District roads
Admin Parking Lot Upgrade (5 Yr Plan)			38,000	Start of 5 year lot repair
Mechanic Tools			3,800	New tool purchase
Fuel Tank Painting/Electronic Logging			5,700	General Maintenance and improved use accountability
Water Wagon			1,920	Compliance
Truck #17 Replacement			43,200	New crane body mechanics truck/safety
Washer/Dryer			8,000	New system for better disinfection of uniforms

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
Capital Outlay

SEWER CAPITAL OUTLAY				
CIP Project	18/19 Approved	18/19 Projected	19/20 Proposed	COMMENTS
Computers/Ipads			5,700	New Maintenance Program Software (SEMS)
Sewer Master Plan			60,000	For District's future planning
TOTAL CAPITAL OUTLAY	961,736	248,881	1,123,581	
Annual Reserve Set Aside			100,000	

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
Capital Outlay**

FIRE CAPITAL OUTLAY				
CIP Project	18/19 Approved	18/19 Projected	19/20 Proposed	COMMENTS
Driveway Repairs-Fire Station Pad	69,840	87,000		Work complete
SCBA Fill Station	45,000	32,062		SCBA purchased, Partial SAF Grant awarded
Office driveway, parking lots restoration, remove dirt behind buildings (March Flood)	500	438		Project completed (flood damage)
Light Poles	700	170		Project completed
Shower Replacement & Floor Repair	10,000	5,208		Project completed (flood damage)
Admin Parking Lot Upgrade (5 Yr Plan)			1,000	Start of 5 year lot repair; Fund share
Apparatus Bay Lighting Upgrade			4,875	New lighting, efficiency
Fire Building Gutter & Paint			20,000	Building upgrades; Fund share
Mechanic Tools			100	New tool purchase; Fund share
Fuel Tank Painting/Electronic Logging			150	General Maintenance and improved use accountability; Fund share
Operations Roof Replace/repair, siding, windows, paint			520	Fund share
Maint. Window/Replacement/Gutter in back			45	Fund share
Admin Building railing/paint/siding repair			500	Fund share
Paint/Siding repair			20,000	Fund share
Computers/Ipads			150	Fund share
TOTAL CAPITAL OUTLAY	126,040	124,878	47,340	

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
Capital Outlay**

PARK CAPITAL OUTLAY				
Projects	18/19 Approved	18/19 Projected	19/20 Proposed	COMMENTS
Park Restoration Project	205,000	204,403		Project completed
Office driveway, parking lots restoration, remove dirt behind buildings (March Flood)	2,200	2,190		Project completed
Light Poles	3,500	852		Project completed
Park Infrastructure Upgrade Project (Grant \$200K)			240,000	Projects being developed
Admin Parking Lot Upgrade (5 Yr Plan)			5,000	Start of 5 year lot repair; Fund share
Mechanic Tools			500	Fund share
Fuel Tank Painting/Electronic Logging			750	Fund share
Operations Roof Replace/repair, siding, windows, paint			2,600	Fund share
Maint. Window/Replacement/Gutter in back			225	Fund share
Admin Building railing/paint/siding repair			2,500	Fund share
Computers/Ipads			750	Fund share
TOTAL CAPITAL OUTLAY	210,700	207,445	252,325	

**Groveland Community Services District
DRAFT Proposed 2019/20 Annual Budget
WATER-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Service Charges					
Fixed Charges	1,493,090	1,540,587	47,497	3%	Approved 3% Rate Increase
Variable Charges	886,800	913,404	26,604	3%	Approved 3% Rate Increase
TOTAL SERVICE CHARGES	2,379,890	2,453,991	74,101		
Fees					
Participation Fees	5,000	25,000	20,000	400%	Closer to actuals
Disconnection Fees	5,000	8,000	3,000	60%	Closer to actuals
Unlock Meter Fee	300	309	9	3%	
Backflow Testing	5,080	5,232	152	3%	
Account Transfer Fee	9,050	9,322	272	3%	
Returned Check Fee	600	618	18	3%	
Misc. Admin Fees	-	2,000	2,000		New line item
Late Pay Penalty	35,000	36,050	1,050	3%	
Interest Earned	2,000	2,060	60	3%	
TOTAL FEES	62,030	88,591	26,561		
Other Non-Operating Revenue					
SWRCB Planning Grant	189,000	32,228	(156,772)		
CDAA Grant (75%)	15,000		(15,000)		
Non operating Income	-	-	-		
Capital Allocation For Master Plan		-	-		
Expense Refunds	-	-	-		Not budgeting for going forward
Interest Earned-LAIF		10,000	10,000		Much higher interest rate
Interest Earned-Rabobank		2,000	2,000		
Interest Earned BNY Mellon	5,000	2,000	(3,000)	-60%	Based on actuals
TOTAL NON-OPERATING REVENUE	209,000	46,228	(162,772)		
TOTAL WATER REVENUE	2,650,920	2,588,810	(62,110)	-2%	

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
WATER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Salaries					
Regular Time	300,903	356,808	55,905	19%	Salary Increases
Overtime	19,163	19,423	260	1%	
On Call	21,900	21,900	-	0%	
Admin Leave	707	909	202	29%	Salary Increases
Vacation Leave	15,770	19,061	3,291	21%	"
Sick Leave	14,424	17,111	2,687	19%	"
Holiday Pay	13,230	15,695	2,465	19%	"
TOTAL SALARIES	386,097	450,908	64,811		
Benefits					
CalPERS Retirement	24,900	31,114	6,214	25%	Salary Increases
FICA	22,022	24,453	2,431	11%	"
Medicare	5,150	5,719	569	11%	"
SUI	2,604	2,503	(102)	-4%	
Workers Comp	15,217	15,802	585	4%	
Health/Vision/Dental Insurance	97,822	101,807	3,985	4%	
TOTAL BENEFITS	167,715	181,397	13,682		
Retiree Medical					
Retiree Medical	55,760	50,000	(5,760)	-10%	Anticipated Inc didn't occur, closer to actuals, CSBA
TOTAL RETIREE MEDICAL	55,760	50,000	(5,760)		
Equipment, Automotive, Maintenance & Repairs					
Fuel	27,900	33,500	5,600	20%	Fuel price increase (PSPS)
Water Meters	15,000	15,000	-		
Uniform/Clothing	12,240	12,500	260	2%	
Tools/Equipment	4,000	7,000	3,000	75%	Closer to actuals
Lab Supplies & Equipment	2,425		(2,425)		Combined w/R/M Treatment
Repair & Maintenance-General	40,000	40,000	-	0%	
Repair & Maintenance-Vehicles	35,000	25,000	(10,000)		
Repair & Maint. -Trans/Distribution	41,000	46,000	5,000	12%	Reallocated funds from another line item
Repair & Maintenance- Treatment	38,800	46,500	7,700	20%	Added Lab Sup./Equip. to line item
Repair & Maintenance- Equipment	22,000	22,000	-	0%	
Water Tank Cleaning	8,000	8,000	-	0%	
Safety Supplies	10,472	11,000	528	5%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	256,837	266,500	9,663		
Outside Services					
Janitorial Services & Supplies	6,600	8,000	1,400	21%	Closer to Actuals, Increase in Supplies

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
WATER-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Engineering	15,000	20,000	5,000	33%	USDA Funding Application
Aqua Labs-Lab Tests	44,000	44,000	-	0%	
Conservation Crew	2,000	2,000	-	0%	
Computer Programming/Maint/IT Services	84,532	70,000	(14,532)	-17%	Moved \$14K to Admin
Water Rate Study			-		
Master Plan Development	60,000	60,000	-	0%	Funded by Capital Allocation
System Map Update/Digitize	25,000	20,000	(5,000)	-20%	Less expense expected
TOTAL OUTSIDE SERVICES	237,132	224,000	(13,132)		
Cost of Water					
SFPUC	190,000	190,000	-	0%	
Tunnel Shutdown Related Costs	25,000	25,000	-	0%	
TOTAL COST OF WATER	215,000	215,000	-		
Other					
Utilities	105,000	115,000	10,000	10%	Closer to actuals and anticipated increases
Membership & Subscriptions		4,080	4,080		CalCAD/GIS Hosting/SEMS
Training, Conferences & Travel	9,200	9,200	-	0%	
Employee Certification	4,000	4,000	-	0%	
Employee Medical Testing	4,850	4,850	-	0%	
Chemicals	45,000	45,000	-	0%	
Permits & Licenses	10,000	10,000	-	0%	
TOTAL OTHER	178,050	192,130	14,080		
Lease Expense					
Alternative Water Supply (AWS)	5,000	5,000	-	0%	
TOTAL LEASE EXPENSE	5,000	5,000	-		
TOTAL WATER EXPENSES	1,501,591	1,584,935	83,344		
Admin Allocation Transfer Out	760,290	872,900	112,610	15%	
TOTAL WATER WITH ADMIN	2,261,881	2,457,836	195,955		
Capital Outlay					
See Capital Outlay Sheet	476,399	458,708	(17,691)		
TOTAL CAPITAL OUTLAY	476,399	458,708	(17,691)		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	47,771	47,771		
TOTAL RESERVE SET-ASIDE	-	47,771	47,771		

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
WATER-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
GRAND TOTAL WITH CAPITAL	2,738,280	2,916,544	178,264	7%	

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
SEWER-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Service Charges					
Fixed Charges	1,243,430	1,424,862	181,432	15%	
Residential Variable	290,000	339,300	49,300	17%	Rate Increase
Commercial Variable	91,025	116,445	25,420	28%	Re-allocation between Res. & Comm.
Variable Charges	381,025	455,745	74,720	20%	"
TOTAL SERVICE CHARGES	1,624,455	1,880,607	256,152		
Fees					
Sewer Connections		30,000	30,000		
Reclaimed Water Sales	-	-	-		
Late Pay Penalty	12,000	12,000	-	0%	
Cell Tower Rental	-	-	-		
TOTAL FEES	12,000	42,000	30,000		
Other Non-Operating Revenue					
Expense Refunds	-	-	-		
Capital Allocation For Master Plan		-	-		
Septage	-	-	-		
Interest Earned (S/C UB)	800	800	-	0%	
Interest Earned LAIF		2,000	2,000		
Interest Earned Rabobank/BNY	4,500	4,500	-	0%	
SWRCB Planning Grant	155,000	128,000	(27,000)	-17%	
IRWMP LS#16 Grant		298,000	298,000		
CDAA Grant (Mar 22 Flood) 25%	106,500	106,500	-	0%	
FEMA 2017 Flood Grant	374,259	374,259	-	0%	
TOTAL NON-OPERATING REVENUE	641,059	914,059	273,000		
TOTAL SEWER REVENUE	2,277,514	2,836,666	559,152	25%	

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
SEWER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Salaries					
Regular Time	258,776	306,855	48,079	19%	Salary Increases
Overtime	16,480	16,704	224	1%	
On Call	21,900	21,900	-	0%	
Leave	608	782	174		
Vacation Leave	13,562	16,393	2,831	21%	"
Sick Leave	12,405	14,716	2,311	19%	"
Holiday Pay	11,378	13,498	2,120	19%	"
TOTAL SALARIES	335,109	390,847	55,738		
Benefits					
CalPERS Retirement	21,414	26,758	5,344	25%	Salary Increases
FICA	18,939	21,030	2,091	11%	"
Medicare	4,429	4,918	489	11%	"
SUI	2,239	2,152	(87)	-4%	
Workers Comp	13,086	13,590	504	4%	
Health/Vision/Dental Insurance	84,127	87,554	3,427	4%	
TOTAL BENEFITS	144,234	156,001	11,767		
Retiree Medical					
Retiree Medical	26,240	25,000	(1,240)	-5%	Anticipated Inc didn't occur, closer to actuals,CSBA
TOTAL RETIREE MEDICAL	26,240	25,000	(1,240)		
Equipment, Automotive, Maintenance & Repairs					
Fuel	14,000	16,800	2,800	20%	Fuel Price Increase (PSPS)
Uniform/Clothing	5,760	6,000	240	4%	
Tools/Equipment	5,600	6,000	400	7%	
Lab Supplies & Equipment	4,000		(4,000)		Combines w/R & M Treatment
Repair & Maintenance-General	34,000	40,000	6,000	18%	Closer to actuals
Repair & Maintenance-Vehicles	17,000	12,000	(5,000)		Moved Some to R & M- Trans./Collections
Repair & Maint. -Trans/Collections	10,000	20,000	10,000	100%	Re-allocated from R&M Vehicles & Treatment
Repair & Maintenance- Treatment	19,500	20,000	500	3%	Moved Some to R & M- Trans./Collections
Repair & Maintenance- Equipment	20,000	20,000	-	0%	
Safety Supplies	4,928	5,000	72	1%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	134,788	145,800	11,012		
Outside Services					
Janitorial Service & Supplies	3,100	4,000	900	29%	Closer to Actuals, Increase in Supplies
Engineering	8,000	20,000	12,000	150%	USDA Funding Application, Change Split to 50%
Aqua Labs-Lab Tests	22,000	22,000	-	0%	
Programming/Support	35,368	30,000	(5,368)	-15%	Moved \$6K to Admin

**Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
SEWER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Annual Collections System Camera Insp.	55,000	60,000	5,000	9%	
Biosolids Disposal	7,000	8,000	1,000	14%	Anticipated increase
Groundwater Monitoring	3,000	5,000	2,000	67%	Closer to actuals
Conservation Crew	2,000	2,000	-	0%	
Master Plan Development	60,000	60,000	-	0%	Funded by Capital Allocation
System Map Update/Digitize	25,000	10,000	(15,000)	-60%	Less expense expected
TOTAL OUTSIDE SERVICES	220,468	221,000	532		
Other					
Utilities	115,000	126,000	11,000	10%	Anticipated increase
Memberships & Subscriptions		1,920	1,920		CalCAD/GIS Hosting/SEMS
Training, Conferences & Travel	7,000	7,000	-	0%	
Employee Certification	3,700	5,000	1,300	35%	Anticipated certification increase
Employee Medical Testing	2,500	2,500	-	0%	
Chemicals/Odor Control	35,000	35,000	-	0%	
Dam Monitoring Survey	2,000	2,000	-	0%	
Permits & Licenses	40,000	40,000	-	0%	
TOTAL OTHER	205,200	219,420	14,220		
Lease Expense					
Screwpress	36,395	-	(36,395)	-100%	Paid Off
TOTAL LEASE EXPENSE	36,395	-	(36,395)	-100%	
TOTAL SEWER EXPENSES	1,102,434	1,158,069	55,635		
Admin Allocation Transfer Out	502,383	574,243	71,860	14%	
TOTAL SEWER WITH ADMIN	1,604,817	1,732,312	127,495		
Capital Outlay					
See Capital Outlay Sheet	961,736	1,123,581	161,845		
TOTAL CAPITAL OUTLAY	961,736	1,123,581	161,845		
Reserve Set-Aside					
Annual Reserve Set-Aside	100,000	100,000	-		
TOTAL RESERVE SET-ASIDE	100,000	100,000	-		
GRAND TOTAL WITH CAPITAL	2,666,553	2,955,893	289,340	11%	

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
FIRE-REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Taxes					
General Property Tax	1,044,969	1,086,768	41,799	4%	
TOTAL TAXES	1,044,969	1,086,768	41,799		
Variable Revenue					
Strike Team-Equipment Use	20,500	20,500	-	0%	18/19 \$54K actuals
TOTAL FEES	20,500	20,500	-		
Other Non-Operating Revenue					
Sonora Area Grant Foundation		20,000	20,000		SCBA Grant
Jones Hill Fire Break Grant		166,300	166,300		
Interest Earned -Rabobank	500	1,000	500	100%	
interest Earned -LAIF		5,000	5,000		
TOTAL NON-OPERATING REVENUE	500	192,300	191,800		
TOTAL FIRE REVENUE	1,065,969	1,299,568	233,599	22%	

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget

FIRE-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
CAL FIRE Contract					
Schedule "A" Plan	996,096	1,077,718	81,622	8%	Estimate provided by CAL FIRE
Amador Plan	260,384	272,512	12,128	5%	Estimate provided by CAL FIRE
TOTAL CAL FIRE CONTRACTS	1,256,480	1,350,230	93,750		
Salaries					
Regular Time	12,036	14,272	2,236	19%	Salary increases
Overtime	767	777	10	1%	
Vacation Leave	631	762	131	21%	Salary increases
Admin Leave	28	36	8		
Sick Leave	577	684	107	19%	Salary increases
Holiday Pay	529	628	99	19%	Salary increases
TOTAL SALARIES	14,568	17,160	2,592		
Benefits					
CalPERS Retirement	996	1,245	249	25%	Salary increases
FICA	881	978	97	11%	Salary increases
Medicare	206	229	23	11%	Salary increases
SUI	104	100	(4)	-4%	
Workers Comp	609	632	23	4%	
Health/Vision/Dental Insurance	3,913	4,072	159	4%	
TOTAL BENEFITS	6,709	7,256	547		
Retiree Medical					
Retiree Medical	16,000	14,000	(2,000)	-13%	Anticipated Inc didn't occur, closer to actuals
TOTAL RETIREE MEDICAL	16,000	14,000	(2,000)		
Pension Liability					
Transfer to Pension Liability Account	36,000	42,350	6,350	18%	Anticipated increase
TOTAL PENSION LIABILITY	36,000	42,350	6,350		
Equipment, Automotive, Maintenance & Repairs					
Radio Communications	1,000	1,000	-	0%	
Fuel	9,500	11,400	1,900	20%	Fuel Price Increase
Protective Clothing/Wildland	8,000	8,000	-	0%	
Medical Supplies/EMS Equip.	1,500	1,500	-	0%	
Small Tools & Safety Equipment	1,500	1,500	-	0%	
Repair & Maint.-Station General	6,300	7,000	700	11%	
Repair & Maint.-Apparatus	16,500	16,500	-	0%	
Repair & Maint.- Equipment	1,525	2,000	475	31%	
SCBA Maintenance/Grants	7,500	7,500	-	0%	

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	53,325	56,400	3,075		
Other					
Utilities	12,000	14,000	2,000	17%	Anticipated increase
Office & Cleaning Supplies	5,900	5,900	-	0%	
Training	1,000	1,000	-		
Fire Prevention Supplies/Events	500	500	-		
Master Plan & Development Impact Study		45,000	45,000		
Jones Hill Fire Break (Grant)		166,300	166,300		
TOTAL OTHER	19,400	232,700	213,300		
TOTAL FIRE EXPENSES	1,402,482	1,720,096	317,614		
Admin Allocation Transfer Out	19,669	20,007	338	2%	
TOTAL WATER WITH ADMIN	1,422,151	1,740,103	317,952		
Capital Outlay					
See Capital Outlay Sheet	126,040	47,340	(78,700)		
TOTAL CAPITAL OUTLAY	126,040	47,340	(78,700)		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-		
GRAND TOTAL WITH CAPITAL	1,548,191	1,787,443	239,252	15%	

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
PARKS-REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Taxes					
General Property Tax	90,866	94,500	3,634	4%	Increase projection provided by County
TOTAL TAXES	90,866	94,500	3,634		
Variable Revenue					
Use Fees	500	500	-	0%	
Dog Park Permit Fees	1,000	1,000	-	0%	
TOTAL VARIABLE REVENUE	1,500	1,500	-		
Other Revenue					
Cell Tower Leases	19,200	40,800	21,600	113%	Verizon & AT&T
CDAA Grant (Mar 22 Flood)	150,000		(150,000)	-100%	
Park Infrastructure Upgrade Grant		200,000	200,000		
Interest Earned-LAIF		1,500	1,500		
Interest Earned-Rabobank		100	100		
TOTAL OTHER REVENUE	169,200	242,400	73,200		
TOTAL PARKS REVENUE	261,566	338,400	76,834	29%	

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
PARKS-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Salaries					
Regular Time	30,090	35,681	5,591	19%	Salary increases
Overtime	1,916	1,942	26	1%	
Vacation Leave	1,577	1,906	329	21%	Salary increases
Admin Leave	71	91	20		
Sick Leave	1,442	1,711	269	19%	Salary increases
Holiday Pay	1,323	1,570	247	19%	Salary increases
TOTAL SALARIES	36,419	42,901	6,482		
Benefits					
CalPERS Retirement	2,490	3,111	621	25%	Salary increases
FICA	2,202	2,445	243	11%	Salary increases
Medicare	515	572	57	11%	Salary increases
SUI	260	250	(10)	-4%	
Workers Comp	1,522	1,580	58	4%	
Health/Vision/Dental Insurance	9,782	10,181	399	4%	
TOTAL BENEFITS	16,771	18,140	1,369		
Operating Expense					
Dog Park	200	400	200	100%	Closer to actuals
Repair & Maintenance	7,300	7,300	-	0%	
TOTAL OPERATING EXPENSE	7,500	7,700	200		
Other					
Utilities	42,000	42,000	-	0%	
Janitorial Services	12,500	12,500	-	0%	
Safety Equipment	1,000	1,000	-	0%	
Toilet Rebates	2,000	4,000	2,000	100%	Closer to actuals
TOTAL OTHER	57,500	59,500	2,000		
TOTAL PARK EXPENSES	118,190	128,241	10,051		
Admin Allocation Transfer Out	59,931	70,033	10,102	17%	
TOTAL WATER WITH ADMIN	178,121	198,273	20,152		
Capital Outlay					
See Capital Outlay Sheet	210,700	252,325	41,625		
TOTAL CAPITAL OUTLAY	210,700	252,325	41,625		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-		
TOTAL WITH CAPITAL	388,821	450,598	61,777	16%	

Groveland Community Services District
DRAFT Proposed 2019/2020 Annual Budget
District Debt Service

WATER			
		2013 DEBT SERVICE Paid off in 2027	2014 DEBT SERVICE Paid off in 2027
	18/19	19/20	19/20
Debt Service Revenue	341,439	\$ 269,315	\$ 349,161
Debt Service Expense	(378,398)	\$ (309,236)	\$ (378,398)
Revenue Over (Under) Expense	(36,959)	\$ (39,921)	\$ (29,237)

SEWER (PML ONLY)			
		2014 DEBT SERVICE, Paid off in 2027	
	18/19	19/20	19/20
Debt Service Revenue	\$ 325,658		\$ 326,188
Debt Service Expense	\$ (320,885)		\$ (323,910)
Revenue Over (Under) Expense	\$ 4,773		\$ 2,278

**Groveland Community Services District
Proposed Salary Range Schedule
June 19, 2019**

FACTORS	
Range 6, Step 5, Annual	lowest current salary
\$52,128.00	
Step Increase	
5.00%	
Range Increase	
2.50%	
Pay Periods per Year	
26	
Hours per Year	
2,080	

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	37,905	39,800	41,790	43,880	46,074	3,159	3,317	3,483	3,657	3,839	1,457.88	1,530.77	1,607.31	1,687.68	1,772.06	18.22	19.13	20.09	21.10	22.15
2	38,852	40,795	42,835	44,977	47,225	3,238	3,400	3,570	3,748	3,935	1,494.32	1,569.04	1,647.49	1,729.87	1,816.36	18.68	19.61	20.59	21.62	22.70
3	39,824	41,815	43,906	46,101	48,406	3,319	3,485	3,659	3,842	4,034	1,531.68	1,608.27	1,688.68	1,773.11	1,861.77	19.15	20.10	21.11	22.16	23.27
4	40,819	42,860	45,003	47,254	49,616	3,402	3,572	3,750	3,938	4,135	1,569.98	1,648.47	1,730.90	1,817.44	1,908.31	19.62	20.61	21.64	22.72	23.85
5	41,840	43,932	46,128	48,435	50,857	3,487	3,661	3,844	4,036	4,238	1,609.22	1,689.69	1,774.17	1,862.88	1,956.02	20.12	21.12	22.18	23.29	24.45
6	42,886	45,030	47,282	49,646	52,128	3,574	3,753	3,940	4,137	4,344	1,649.46	1,731.93	1,818.52	1,909.45	2,004.92	20.62	21.65	22.73	23.87	25.06
7	43,958	46,156	48,464	50,887	53,431	3,663	3,846	4,039	4,241	4,453	1,690.69	1,775.23	1,863.99	1,957.19	2,055.05	21.13	22.19	23.30	24.46	25.69
8	45,057	47,310	49,675	52,159	54,767	3,755	3,942	4,140	4,347	4,564	1,732.96	1,819.61	1,910.59	2,006.12	2,106.42	21.66	22.75	23.88	25.08	26.33
9	46,183	48,493	50,917	53,463	56,136	3,849	4,041	4,243	4,455	4,678	1,776.28	1,865.10	1,958.35	2,056.27	2,159.08	22.20	23.31	24.48	25.70	26.99
10	47,338	49,705	52,190	54,800	57,540	3,945	4,142	4,349	4,567	4,795	1,820.69	1,911.72	2,007.31	2,107.68	2,213.06	22.76	23.90	25.09	26.35	27.66
11	48,521	50,947	53,495	56,170	58,978	4,043	4,246	4,458	4,681	4,915	1,866.21	1,959.52	2,057.49	2,160.37	2,268.39	23.33	24.49	25.72	27.00	28.35
12	49,734	52,221	54,832	57,574	60,452	4,145	4,352	4,569	4,798	5,038	1,912.86	2,008.51	2,108.93	2,214.38	2,325.10	23.91	25.11	26.36	27.68	29.06
13	50,978	53,527	56,203	59,013	61,964	4,248	4,461	4,684	4,918	5,164	1,960.68	2,058.72	2,161.65	2,269.74	2,383.22	24.51	25.73	27.02	28.37	29.79
14	52,252	54,865	57,608	60,488	63,513	4,354	4,572	4,801	5,041	5,293	2,009.70	2,110.19	2,215.70	2,326.48	2,442.80	25.12	26.38	27.70	29.08	30.54
15	53,559	56,236	59,048	62,001	65,101	4,463	4,686	4,921	5,167	5,425	2,059.94	2,162.94	2,271.09	2,384.64	2,503.87	25.75	27.04	28.39	29.81	31.30
16	54,897	57,642	60,524	63,551	66,728	4,575	4,804	5,044	5,296	5,561	2,111.44	2,217.01	2,327.86	2,444.26	2,566.47	26.39	27.71	29.10	30.55	32.08
17	56,270	59,083	62,038	65,139	68,396	4,689	4,924	5,170	5,428	5,700	2,164.23	2,272.44	2,386.06	2,505.36	2,630.63	27.05	28.41	29.83	31.32	32.88
18	57,677	60,561	63,589	66,768	70,106	4,806	5,047	5,299	5,564	5,842	2,218.33	2,329.25	2,445.71	2,568.00	2,696.40	27.73	29.12	30.57	32.10	33.70
19	59,119	62,075	65,178	68,437	71,859	4,927	5,173	5,432	5,703	5,988	2,273.79	2,387.48	2,506.86	2,632.20	2,763.81	28.42	29.84	31.34	32.90	34.55
20	60,597	63,626	66,808	70,148	73,655	5,050	5,302	5,567	5,846	6,138	2,330.64	2,447.17	2,569.53	2,698.00	2,832.90	29.13	30.59	32.12	33.73	35.41
21	62,111	65,217	68,478	71,902	75,497	5,176	5,435	5,706	5,992	6,291	2,388.90	2,508.35	2,633.77	2,765.45	2,903.73	29.86	31.35	32.92	34.57	36.30
22	63,664	66,847	70,190	73,699	77,384	5,305	5,571	5,849	6,142	6,449	2,448.63	2,571.06	2,699.61	2,834.59	2,976.32	30.61	32.14	33.75	35.43	37.20
23	65,256	68,519	71,945	75,542	79,319	5,438	5,710	5,995	6,295	6,610	2,509.84	2,635.33	2,767.10	2,905.45	3,050.73	31.37	32.94	34.59	36.32	38.13
24	66,887	70,232	73,743	77,430	81,302	5,574	5,853	6,145	6,453	6,775	2,572.59	2,701.22	2,836.28	2,978.09	3,127.00	32.16	33.77	35.45	37.23	39.09
25	68,559	71,987	75,587	79,366	83,334	5,713	5,999	6,299	6,614	6,945	2,636.90	2,768.75	2,907.18	3,052.54	3,205.17	32.96	34.61	36.34	38.16	40.06
26	70,273	73,787	77,476	81,350	85,418	5,856	6,149	6,456	6,779	7,118	2,702.82	2,837.97	2,979.86	3,128.86	3,285.30	33.79	35.47	37.25	39.11	41.07
27	72,030	75,632	79,413	83,384	87,553	6,003	6,303	6,618	6,949	7,296	2,770.39	2,908.91	3,054.36	3,207.08	3,367.43	34.63	36.36	38.18	40.09	42.09
28	73,831	77,523	81,399	85,469	89,742	6,153	6,460	6,783	7,122	7,479	2,839.65	2,981.64	3,130.72	3,287.26	3,451.62	35.50	37.27	39.13	41.09	43.15
29	75,677	79,461	83,434	87,605	91,986	6,306	6,622	6,953	7,300	7,665	2,910.65	3,056.18	3,208.99	3,369.44	3,537.91	36.38	38.20	40.11	42.12	44.22
30	77,569	81,447	85,520	89,795	94,285	6,464	6,787	7,127	7,483	7,857	2,983.41	3,132.58	3,289.21	3,453.67	3,626.36	37.29	39.16	41.12	43.17	45.33
31	79,508	83,483	87,658	92,040	96,642	6,626	6,957	7,305	7,670	8,054	3,058.00	3,210.90	3,371.44	3,540.01	3,717.02	38.22	40.14	42.14	44.25	46.46
32	81,496	85,570	89,849	94,341	99,058	6,791	7,131	7,487	7,862	8,255	3,134.45	3,291.17	3,455.73	3,628.51	3,809.94	39.18	41.14	43.20	45.36	47.62
33	83,533	87,710	92,095	96,700	101,535	6,961	7,309	7,675	8,058	8,461	3,212.81	3,373.45	3,542.12	3,719.23	3,905.19	40.16	42.17	44.28	46.49	48.81
34	85,621	89,902	94,398	99,117	104,073	7,135	7,492	7,866	8,260	8,673	3,293.13	3,457.79	3,630.67	3,812.21	4,002.82	41.16	43.22	45.38	47.65	50.04
35	87,762	92,150	96,757	101,595	106,675	7,313	7,679	8,063	8,466	8,890	3,375.46	3,544.23	3,721.44	3,907.51	4,102.89	42.19	44.30	46.52	48.84	51.29
36	89,956	94,454	99,176	104,135	109,342	7,496	7,871	8,265	8,678	9,112	3,459.84	3,632.84	3,814.48	4,005.20	4,205.46	43.25	45.41	47.68	50.07	52.57

**Groveland Community Services District
Proposed Salary Range Schedule
June 19, 2019**

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
37	92,205	96,815	101,656	106,739	112,076	7,684	8,068	8,471	8,895	9,340	3,546.34	3,723.66	3,909.84	4,105.33	4,310.60	44.33	46.55	48.87	51.32	53.88
38	94,510	99,235	104,197	109,407	114,877	7,876	8,270	8,683	9,117	9,573	3,635.00	3,816.75	4,007.59	4,207.96	4,418.36	45.44	47.71	50.09	52.60	55.23
39	96,873	101,716	106,802	112,142	117,749	8,073	8,476	8,900	9,345	9,812	3,725.87	3,912.17	4,107.78	4,313.16	4,528.82	46.57	48.90	51.35	53.91	56.61
40	99,295	104,259	109,472	114,946	120,693	8,275	8,688	9,123	9,579	10,058	3,819.02	4,009.97	4,210.47	4,420.99	4,642.04	47.74	50.12	52.63	55.26	58.03
41	101,777	106,866	112,209	117,819	123,710	8,481	8,905	9,351	9,818	10,309	3,914.50	4,110.22	4,315.73	4,531.52	4,758.09	48.93	51.38	53.95	56.64	59.48
42	104,321	109,537	115,014	120,765	126,803	8,693	9,128	9,585	10,064	10,567	4,012.36	4,212.98	4,423.62	4,644.81	4,877.05	50.15	52.66	55.30	58.06	60.96
43	106,929	112,276	117,890	123,784	129,973	8,911	9,356	9,824	10,315	10,831	4,112.67	4,318.30	4,534.22	4,760.93	4,998.97	51.41	53.98	56.68	59.51	62.49
44	109,603	115,083	120,837	126,879	133,223	9,134	9,590	10,070	10,573	11,102	4,215.48	4,426.26	4,647.57	4,879.95	5,123.95	52.69	55.33	58.09	61.00	64.05
45	112,343	117,960	123,858	130,051	136,553	9,362	9,830	10,321	10,838	11,379	4,320.87	4,536.91	4,763.76	5,001.95	5,252.05	54.01	56.71	59.55	62.52	65.65
46	115,151	120,909	126,954	133,302	139,967	9,596	10,076	10,580	11,108	11,664	4,428.89	4,650.34	4,882.85	5,127.00	5,383.35	55.36	58.13	61.04	64.09	67.29
47	118,030	123,931	130,128	136,634	143,466	9,836	10,328	10,844	11,386	11,956	4,539.61	4,766.60	5,004.93	5,255.17	5,517.93	56.75	59.58	62.56	65.69	68.97
48	120,981	127,030	133,381	140,050	147,053	10,082	10,586	11,115	11,671	12,254	4,653.11	4,885.76	5,130.05	5,386.55	5,655.88	58.16	61.07	64.13	67.33	70.70
49	124,005	130,206	136,716	143,552	150,729	10,334	10,850	11,393	11,963	12,561	4,769.43	5,007.90	5,258.30	5,521.21	5,797.28	59.62	62.60	65.73	69.02	72.47
50	127,105	133,461	140,134	147,140	154,497	10,592	11,122	11,678	12,262	12,875	4,888.67	5,133.10	5,389.76	5,659.24	5,942.21	61.11	64.16	67.37	70.74	74.28
51	130,283	136,797	143,637	150,819	158,360	10,857	11,400	11,970	12,568	13,197	5,010.89	5,261.43	5,524.50	5,800.73	6,090.76	62.64	65.77	69.06	72.51	76.13
52	133,540	140,217	147,228	154,589	162,319	11,128	11,685	12,269	12,882	13,527	5,136.16	5,392.97	5,662.61	5,945.74	6,243.03	64.20	67.41	70.78	74.32	78.04
53	136,879	143,723	150,909	158,454	166,377	11,407	11,977	12,576	13,205	13,865	5,264.56	5,527.79	5,804.18	6,094.39	6,399.11	65.81	69.10	72.55	76.18	79.99
54	140,301	147,316	154,681	162,415	170,536	11,692	12,276	12,890	13,535	14,211	5,396.18	5,665.98	5,949.28	6,246.75	6,559.08	67.45	70.82	74.37	78.08	81.99
55	143,808	150,998	158,548	166,476	174,800	11,984	12,583	13,212	13,873	14,567	5,531.08	5,807.63	6,098.02	6,402.92	6,723.06	69.14	72.60	76.23	80.04	84.04
56	147,403	154,773	162,512	170,638	179,170	12,284	12,898	13,543	14,220	14,931	5,669.36	5,952.82	6,250.47	6,562.99	6,891.14	70.87	74.41	78.13	82.04	86.14
57	151,088	158,643	166,575	174,904	183,649	12,591	13,220	13,881	14,575	15,304	5,811.09	6,101.65	6,406.73	6,727.06	7,063.42	72.64	76.27	80.08	84.09	88.29
58	154,866	162,609	170,739	179,276	188,240	12,905	13,551	14,228	14,940	15,687	5,956.37	6,254.19	6,566.90	6,895.24	7,240.00	74.45	78.18	82.09	86.19	90.50
59	158,737	166,674	175,008	183,758	192,946	13,228	13,890	14,584	15,313	16,079	6,105.28	6,410.54	6,731.07	7,067.62	7,421.00	76.32	80.13	84.14	88.35	92.76
60	162,706	170,841	179,383	188,352	197,770	13,559	14,237	14,949	15,696	16,481	6,257.91	6,570.80	6,899.34	7,244.31	7,606.53	78.22	82.14	86.24	90.55	95.08
61	166,773	175,112	183,868	193,061	202,714	13,898	14,593	15,322	16,088	16,893	6,414.36	6,735.07	7,071.83	7,425.42	7,796.69	80.18	84.19	88.40	92.82	97.46
62	170,943	179,490	188,464	197,887	207,782	14,245	14,957	15,705	16,491	17,315	6,574.72	6,903.45	7,248.62	7,611.06	7,991.61	82.18	86.29	90.61	95.14	99.90
63	175,216	183,977	193,176	202,835	212,976	14,601	15,331	16,098	16,903	17,748	6,739.08	7,076.04	7,429.84	7,801.33	8,191.40	84.24	88.45	92.87	97.52	102.39
64	179,597	188,576	198,005	207,905	218,301	14,966	15,715	16,500	17,325	18,192	6,907.56	7,252.94	7,615.59	7,996.36	8,396.18	86.34	90.66	95.19	99.95	104.95
65	184,086	193,291	202,955	213,103	223,758	15,341	16,108	16,913	17,759	18,647	7,080.25	7,434.26	7,805.98	8,196.27	8,606.09	88.50	92.93	97.57	102.45	107.58
66	188,689	198,123	208,029	218,431	229,352	15,724	16,510	17,336	18,203	19,113	7,257.26	7,620.12	8,001.12	8,401.18	8,821.24	90.72	95.25	100.01	105.01	110.27
67	193,406	203,076	213,230	223,891	235,086	16,117	16,923	17,769	18,658	19,591	7,438.69	7,810.62	8,201.15	8,611.21	9,041.77	92.98	97.63	102.51	107.64	113.02
68	198,241	208,153	218,561	229,489	240,963	16,520	17,346	18,213	19,124	20,080	7,624.65	8,005.89	8,406.18	8,826.49	9,267.82	95.31	100.07	105.08	110.33	115.85
69	203,197	213,357	224,025	235,226	246,987	16,933	17,780	18,669	19,602	20,582	7,815.27	8,206.03	8,616.34	9,047.15	9,499.51	97.69	102.58	107.70	113.09	118.74
70	208,277	218,691	229,625	241,107	253,162	17,356	18,224	19,135	20,092	21,097	8,010.65	8,411.19	8,831.74	9,273.33	9,737.00	100.13	105.14	110.40	115.92	121.71
71	213,484	224,158	235,366	247,134	259,491	17,790	18,680	19,614	20,595	21,624	8,210.92	8,621.46	9,052.54	9,505.17	9,980.42	102.64	107.77	113.16	118.81	124.76
72	218,821	229,762	241,250	253,313	265,978	18,235	19,147	20,104	21,109	22,165	8,416.19	8,837.00	9,278.85	9,742.79	10,229.93	105.20	110.46	115.99	121.78	127.87
73	224,299	235,506	247,281	259,645	272,628	18,691	19,626	20,607	21,637	22,719	8,626.60	9,057.93	9,510.82	9,986.36	10,485.68	107.83	113.22	118.89	124.83	131.07
74	229,899	241,394	253,463	266,137	279,443	19,158	20,116	21,122	22,178	23,287	8,842.26	9,284.37	9,748.59	10,236.02	10,747.82	110.53	116.05	121.86	127.95	134.35
75	235,646	247,429	259,800	272,790	286,430	19,637	20,619	21,650	22,733	23,869	9,063.32	9,516.48	9,992.31	10,491.92	11,016.52	113.29	118.96	124.90	131.15	137.71
76	241,537	253,614	266,295	279,610	293,590	20,128	21,135	22,191	23,301	24,466	9,289.90	9,754.40	10,242.12	10,754.22	11,291.93	116.12	121.93	128.03	134.43	141.15
77	247,576	259,955	272,952	286,600	300,930	20,631	21,663	22,746	23,883	25,078	9,522.15	9,998.26	10,498.17	11,023.08	11,574.23	119.03	124.98	131.23	137.79	144.68
78	253,765	266,454	279,776	293,765	308,453	21,147	22,204	23,315	24,480	25,704	9,760.20	10,248.21	10,760.62	11,298.65	11,863.59	122.00	128.10	134.51	141.23	148.29
79	260,109	273,115	286,771	301,109	316,165	21,676	22,760	23,898	25,092	26,347	10,004.21	10,504.42	11,029.64	11,581.12	12,160.18	125.05	131.31	137.87	144.76	152.00
80	266,612	279,943	293,940	308,637	324,069	22,218	23,329	24,495	25,720	27,006	10,254.31	10,767.03	11,305.38	11,870.65	12,464.18	128.18	134.59	141.32	148.38	155.80
81	273,277	286,941	301,288	316,353	332,170	22,773	23,912	25,107	26,363	27,681	10,510.67	11,036.20	11,588.01	12,167.41	12,775.79	131.38	137.95	144.85	152.09	159.70
82	280,109	294,115	308,821	324,262	340,475	23,342	24,510	25,735	27,022	28,373	10,773.44	11,312.11	11,877.71	12,471.60	13,095.18	134.67	141.40	148.47	155.90	163.69
83	287,112	301,468	316,541	332,368	348,987	23,926	25,122	26,378	27,697	29,082	11,042.77	11,594.91	12,174.66	12,783.39	13,422.56	138.03	144.94	152.18	159.79	167.78
84	294,290	309,004	324,455	340,677	357,711	24,524	25,750	27,038	28,390	29,809	11,318.84	11,884.78	12,479.02	13,102.98	13,758.12	141.49	148.56	155.99	163.79	171.98
85	301,647	316,730	332,566	349,194	366,654	25,137	26,394	27,714	29,100	30,555	11,601.81	12,181.90	12,791.00	13,430.55	14,102.08	145.02	152.27	159.89	167.88	176.28
86	30																			

**Groveland Community Services District
Proposed Salary Range Schedule
June 19, 2019**

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
87	316,918	332,764	349,402	366,872	385,216	26,410	27,730	29,117	30,573	32,101	12,189.16	12,798.61	13,438.54	14,110.47	14,815.99	152.36	159.98	167.98	176.38	185.20
88	324,841	341,083	358,137	376,044	394,846	27,070	28,424	29,845	31,337	32,904	12,493.88	13,118.58	13,774.51	14,463.23	15,186.39	156.17	163.98	172.18	180.79	189.83
89	332,962	349,610	367,091	385,445	404,717	27,747	29,134	30,591	32,120	33,726	12,806.23	13,446.54	14,118.87	14,824.81	15,566.05	160.08	168.08	176.49	185.31	194.58
90	341,286	358,350	376,268	395,081	414,835	28,441	29,863	31,356	32,923	34,570	13,126.39	13,782.71	14,471.84	15,195.43	15,955.21	164.08	172.28	180.90	189.94	199.44
91	349,818	367,309	385,675	404,958	425,206	29,152	30,609	32,140	33,747	35,434	13,454.55	14,127.27	14,833.64	15,575.32	16,354.09	168.18	176.59	185.42	194.69	204.43
92	358,564	376,492	395,316	415,082	435,836	29,880	31,374	32,943	34,590	36,320	13,790.91	14,480.46	15,204.48	15,964.70	16,762.94	172.39	181.01	190.06	199.56	209.54
93	367,528	385,904	405,199	425,459	446,732	30,627	32,159	33,767	35,455	37,228	14,135.68	14,842.47	15,584.59	16,363.82	17,182.01	176.70	185.53	194.81	204.55	214.78
94	376,716	395,552	415,329	436,096	457,901	31,393	32,963	34,611	36,341	38,158	14,489.08	15,213.53	15,974.21	16,772.92	17,611.56	181.11	190.17	199.68	209.66	220.14
95	386,134	405,441	425,713	446,998	469,348	32,178	33,787	35,476	37,250	39,112	14,851.30	15,593.87	16,373.56	17,192.24	18,051.85	185.64	194.92	204.67	214.90	225.65
96	395,787	415,577	436,355	458,173	481,082	32,982	34,631	36,363	38,181	40,090	15,222.58	15,983.71	16,782.90	17,622.04	18,503.15	190.28	199.80	209.79	220.28	231.29
97	405,682	425,966	447,264	469,627	493,109	33,807	35,497	37,272	39,136	41,092	15,603.15	16,383.31	17,202.47	18,062.60	18,965.73	195.04	204.79	215.03	225.78	237.07
98	415,824	436,615	458,446	481,368	505,437	34,652	36,385	38,204	40,114	42,120	15,993.23	16,792.89	17,632.53	18,514.16	19,439.87	199.92	209.91	220.41	231.43	243.00
99	426,220	447,531	469,907	493,402	518,073	35,518	37,294	39,159	41,117	43,173	16,393.06	17,212.71	18,073.35	18,977.01	19,925.87	204.91	215.16	225.92	237.21	249.07
100	436,875	458,719	481,655	505,737	531,024	36,406	38,227	40,138	42,145	44,252	16,802.89	17,643.03	18,525.18	19,451.44	20,424.01	210.04	220.54	231.56	243.14	255.30

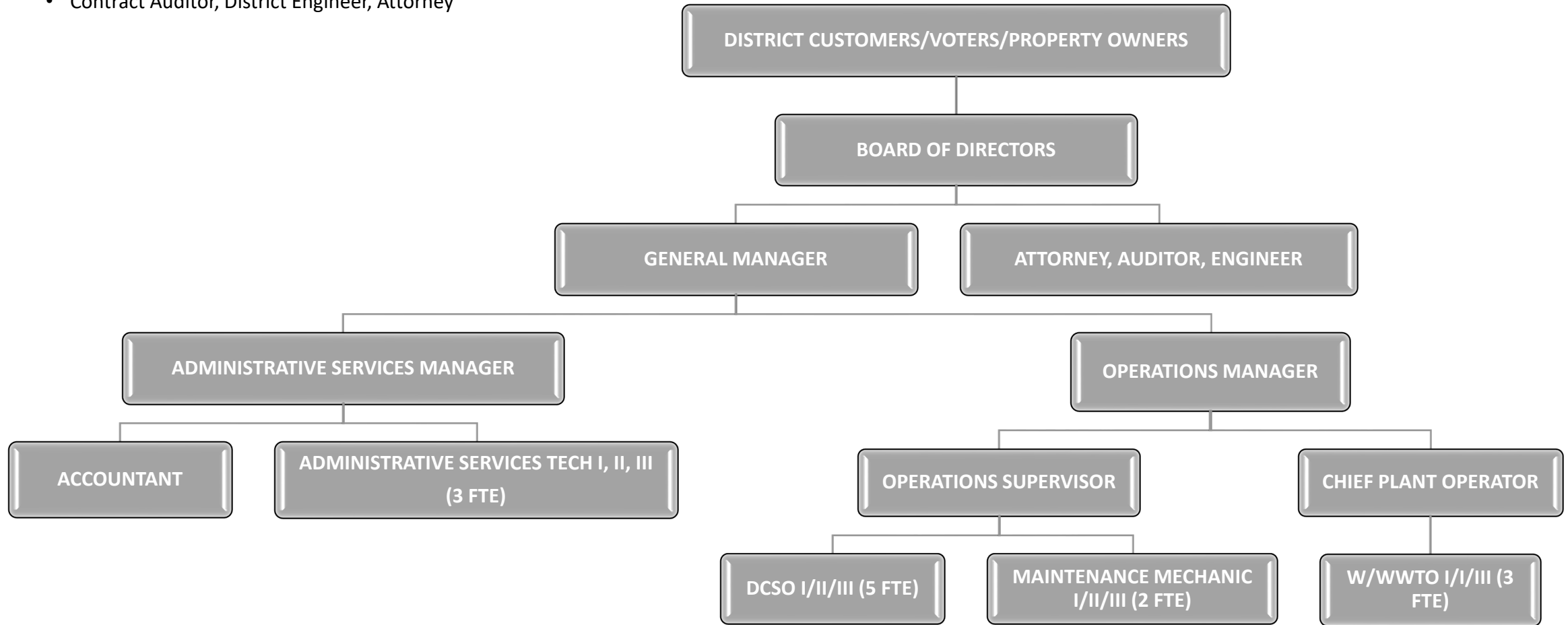
**Groveland Community Services District
Salary Range Placement Recommendations
June 19, 2019**

Class Title	Proposed Salary Range
Administrative Services Technician I	3
Administrative Services Technician II	7
Administrative Services Technician III	13
Chief Plant Operator	27
Collection and Distribution System Operator I	5
Collection and Distribution System Operator II	11
Collection and Distribution System Operator III	15
Collections and Distribution Lead	19
Finance Clerk (Accountant)	20
Maintenance Mechanic I	11
Maintenance Mechanic II	17
Maintenance Mechanic III	21
Office Manager (Administrative Services Manager)	29
Operations & Maintenance Manager	38
Operations & Maintenance Superintendent	27
Water/Wastewater Operator I	9
Water/Wastewater Operator II	15
Water/Wastewater Operator III	19

GCSD Organizational Chart- Effective July 1, 2019

APPROVED HEADCOUNT JULY 1, 2019:

- 19 FTE
- Contract Auditor, District Engineer, Attorney



General Manager

Under administrative direction of the Board of Directors, the General Manager is responsible for the financial, administrative, and operational affairs of the District. He/she represents the Board's policies and programs with employees, community organizations, the general public, other agencies, and associations. The General Manager is responsible for managing all expenditures, programs, and projects of the District and manages this process through the development and implementation of the District's Budget. The General Manager is responsible for all Human Resources and Personnel issues in the District.

Administrative Services Manager

Under administrative direction, plans, manages, and directs the District's finance, human resources, risk management, clerical and customer services operations; coordinates activities with those of other departments for operational efficiencies and optimal service delivery; assumes responsibility for a variety of programs, projects and special assignments; provides assistance to District management staff in areas of expertise; and performs other duties as assigned.

Operations Manager

Under executive direction, the Operations & Maintenance (O&M) Manager plans, organizes, coordinates, reviews, and evaluates the operational activities of the District, including SCADA Systems, long- and short-range project planning, environmental and permit compliance, design, cooperating and directing the District Engineer in planning, construction and permitting programs; servicing and mechanical repair of stationary pump and lift stations; coordinates departmental activities with other departments and outside agencies; provides highly responsible and complex technical support to the General Manager. The Operations Manager coordinates activities among the District's Water & Wastewater Treatment Group, Collection & Distribution Systems Group, and Maintenance & Mechanical Systems Group, and any activity that requires the coordination efforts of more than one Group, or between the O&M Department and other Departments within the District.

Operations Supervisor

Under administrative direction, plans, organizes, and provides direction and oversight for all District operations and maintenance functions and activities; plans, manages, and coordinates the installation, operations, maintenance, and repair of wastewater collection systems including underground sewer lines; ensures the reliable operation of all vehicles and equipment, whether stationary or mobile; manages the building and ground maintenance function; ensures that District maintenance functions meet all applicable laws, regulations and District policies; provides expert professional assistance to District management staff in areas of expertise; fosters cooperative working relationships with intergovernmental and regulatory agencies and various public and private groups; acts as the District's Safety Director and Emergency Response Coordinator; and performs other duties as assigned.

Chief Plant Operator

Under Administrative direction the Chief Plant Operator, operates, repairs and maintains the District's water and waste water treatment facilities, including water treatment and distribution systems, waste water treatment facilities; reads and interprets charts and meter readings for analyzing the efficiency of plant operations; maintains chemical inventory; and performs other related work as required. Compiles and submits monthly, quarterly and annual reports for regulatory agencies. Maintains systems Regulatory Compliance.

RESOLUTION 29-2019

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT ADOPTING THE DISTRICT’S FINAL 2019/2020 FISCAL YEAR BUDGET AND RELATED ACTIONS

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

WHEREAS, the District held a public budget workshop on May 30, 2019; and

WHEREAS, the District publicly reviewed and received public comment on a preliminary draft budget on June 11, 2019 and directed the preparation of a final budget for consideration during a special Board meeting of June 19, 2019; and

WHEREAS, the Notice of Public Hearing regarding budget adoption was duly published in the local newspaper on June 1, 2019 as required by law; and

WHEREAS, the final draft 2019-2020 budget reflecting the input of the public and direction of the Board is included herein for consideration; and

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

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

1. The Final 2019-20 Fiscal Year Budget as presented.
2. The 2019/2020 Salary Schedule as presented.
3. The Appropriations Limit as presented

BE IT FURTHER RESOLVED that the District General Manager or his/her designee is hereby authorized to expend the funds contained within the 2019-2020 Budget in accordance with financial policies adopted by the Board.

PASSED AND ADOPTED by the Board of Directors of the Groveland Community Services District on June 19, 2019 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Jennifer Flores, Secretary

Janice Kwiatkowski, President - Board of Directors

CERTIFICATE OF SECRETARY

I, Jennifer Flores, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on June 19, 2019.

DATED: _____

409 INVESTMENT OF DISTRICT FUNDS

ADOPTED: October 11, 2010

AMENDED: March 12, 2018 (Resolution 8-18)

409.1 Purpose

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

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

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

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

409.2 Scope

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

409.3 Prudence

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

409.4 Objectives

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

A. Legality and Safety

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

B. Liquidity

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

C. Return on Investments

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

409.5 Delegation of Authority

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

The Treasurer shall render a quarterly report to the Board specifying the type of investment, institution, date of maturity, amount of deposit, current market value for all securities with a maturity of more than twelve (12) months, and a rate of interest. Under the provisions of California

Government Code §53600.3, the Treasurer is a trustee and a fiduciary subject to the prudent investor standard.

409.6 Ethics and Conflicts of Interest

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

409.7 Authorized Financial Institutions and Dealers

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

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

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

409.8 Permitted Investment Instruments

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

- A. Government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- B. Obligations issued by Banks for Cooperatives, Federal Land Banks, Federal Intermediate Credit Banks, Federal Farm Credit Banks, Federal Home Loan Banks, the Federal Home Loan Bank Board, the Federal Home Loan Mortgage Corporation, the Resolution Funding Corporation, or in obligations, participations, or other instruments of, or issued by, or fully guaranteed as to principal and interest by, the Federal National Mortgage Association; or in guaranteed portions of Small Business Administration notes; or in obligations, participations or other instruments of, or issued by, a federal agency or a United States government-sponsored enterprise, or such agencies or enterprises which may be created.

- C. FDIC insured or fully collateralized time certificates of deposit in financial institutions located in California. Preference may be given to local banks.
- D. Negotiable certificates of deposit or deposit notes issued by a nationally or state-chartered bank or a state or federal savings and loan association or by a state-licensed branch of a foreign bank; provided that the senior debt obligations of the issuing institution are rated “AA” or better by Moody’s or Standard & Poor’s.

Purchase of negotiable certificates of deposit may not exceed 30 percent of the District’s investment portfolio.
- E. State of California’s Local Agency Investment Fund. The LAIF portfolio should be reviewed periodically.
- F. Investment Trust of California (CalTRUST). CalTRUST is a joint powers authority of California public agencies that serves as an investment alternative to LAIF.
- G. Insured savings account or money market account.

409.9 Prohibited Investments

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

409.10 Maximum Maturity

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

409.11 Reporting

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

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

409.12 Investment Policy Review

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