



BOARD MEETING AGENDA SUBMITTAL

TO: GCSB Board of Directors

FROM: Jennifer Flores, Administrative Services Manager

DATE: May 31, 2022

SUBJECT: Agenda Item 2B: Public Input and Consideration of a Preliminary Draft Budget for the Period of July 1, 2022 Through June 30, 2023 and Establish Budget Public Hearing for June 14, 2022 to Consider Adoption of the Budget

RECOMMENDED ACTION:

Staff recommends the following action:

I move to direct staff to prepare the draft 2022/23 Fiscal Year Budget to include the direction given by this Board in today's meeting and to schedule a public hearing for its consideration and adoption on June 14, 2022.

SUMMARY

Before the Board is the first draft preliminary budget prepared by staff for the upcoming 2022/2023 fiscal year. Today's meeting provides the Board and public an opportunity to review the direction staff has taken in the budget's development and to ask questions and to provide direction to staff. The direction received from the Board at this meeting will help guide staff in the development of a final budget, and to ensure that the proposals submitted are consistent with Board goals and objectives.

With the fiscal year budget becoming effective July 1 each year, the law requires that either a preliminary or final budget be adopted by that date.

ATTACHMENT

1. Preliminary Draft 2022/23 Fiscal Year Budget



FY 2022-23 Budget Memorandum



June 14, 2022

1 BUDGET OVERVIEW

1.1 PURPOSE

We are pleased to present to the Board of Directors the final draft 2022/2023 fiscal year budget, which will be described in detail in this budget memorandum. The intent of this document is to describe, in narrative terms, how the budget is planned to support accomplishment of Board goals and management objectives. We provide background on 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, infrastructure improvements and other capital investments proposed. After Board review and direction today, a final version of this memo will become the budget narrative that supports and explains the final budget for the benefit of the Board and public. The Budget Memorandum also serves as a foundation for financial continuity and stability through changes in Boards and management into the future.

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, natural disasters, critical equipment failure or pandemic. Therefore, this budget is presented with individual line items summarized into 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)

These expense categories are easily understood by the layperson and prepared for the Board and public to understand how much we spend on employees and the cost change from year to year; the amounts invested in infrastructure and equipment replacement, the cost of loans, contracted services and maintenance.

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 cost 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. The budget also lays out the annual expenditure plan that directly ties to and supports the service rates charged. Performance within the budget, accomplishing the District's goals, setting aside reserves for infrastructure and operations provides a measurement of financial success.

1.4 SERVICES PROVIDED

In accordance with [California Government Code Section 61100](#), The District is authorized by the Local Agency Formation Commission (LAFCO) to provide the following services (active powers):

- Water
- Sewer
- Fire
- Park/recreation including Community Centers

1.4.1 Water Service

In accordance with permits issued by the State Department of Public Health, the district provides potable water treatment and distribution service to approximately 3300 connections from Big Oak Flat through Groveland and Pine Mountain Lake. The also provides fire hydrants and stored water for firefighting purposes. The cost of delivering water services is funded 100% by water system user charges and fees. Some infrastructure improvements are funded by state and federal grants, and the district expends much effort to maximize available grants. Grants are very competitive and can take one to five years to complete the application and receive a funding contract. All water system infrastructure grants pay on a reimbursement basis; in other words we must have the cash to pay the contractor, then request reimbursement from the state, which can take two to six months for payment. In funding all of our services, grants are NOT available to pay the cost of staff, chemicals, power, fuel or any other normal operating cost; or to waive or reduce fees or charges for low income, seniors, etc. Some Covid-19 related funding is now available through the state budget to pay the cost of water bill arrearage for low income customers.

1.4.2 Sewer Service

In accordance with permits issued by the State Regional Water Quality Control Board, the district provides wastewater collection, treatment and recycling services to approximately 1550 connections from Big Oak Flat through Groveland and Pine Mountain Lake. As with water service, the cost of

delivering wastewater services is funded 100% by sewer system user charges and fees, and some infrastructure improvements are funded by state and federal grants.

1.4.3 Fire Services

The district fire department provides fire suppression and protection, emergency response, emergency medical, rescue and hazardous materials response services within the district boundaries and surrounding areas under mutual aid agreements. The fire department is funded entirely with ad-valorem property tax dollars received by the District (not a special tax or assessment). The District typically allocates 92% of the total property tax received to fund the fire department. Prior to 2012 when it expired, the District also had a property assessment in place that generated approximately \$250,000 annually. A special tax measure on the 2012 and 2021 ballot failed, and the department has only property taxes remaining, coupled with small amounts of reimbursements for equipment used on state fires. Grants are available for some projects and programs, such as new fire safety and inspections; but not to cover permanent staffing or operating expenses such as fuel.

The GCSD fire department has no direct employees and is staffed under contract with CAL FIRE. Two CAL FIRE firefighters are on duty at the District station 24x7 and the fire engines and all equipment in the station are owned and maintained by GCSD. During the fire season, the CAL FIRE station on Merrell Road is also staffed with a minimum of two full time firefighters at state expense. During non-fire season (typically November – April), Tuolumne County funds the cost for these two full time staff to remain at the CAL FIRE station to respond to District emergency calls under mutual aid. District maintenance and administrative staff are responsible for fire department equipment and buildings, finances, planning, communication, contracts and other management matters. Please see the [2020 Fire Department Master Plan](#) which outlines concerns with the low level of staffing and funding available to support the fire department.

In response to the fire department financial deficiencies identified by the District and in the fire master plan, the District and Tuolumne County initiated the formation up the Tuolumne County Fire Authority (TCFA) in early 2021, for the purpose of providing a means to place a special tax on the ballot on June 8th 2021 to fund fire services in most of the county. Unfortunately, the tax measure known as “Measure V” failed. In May of 2022, the county approached the District with a proposal to bring additional resources and enhanced service to the Groveland area via a partnership and co-location at the District Fire Station 78. District management is currently in the process of working with county staff on an agreement in the form of an MOU for this arrangement.

1.4.4 Park Services

The District owns and operates Mary Laveroni Park and all of its amenities, as well as the dog park and Leon Rose Ballfield. The District also provides limited recreational programs run by volunteers such as Movies in the Park. The park operation is funded by the remaining 8% of the ad-valorem property taxes and a small amount of facility rental fee revenue. Competitive grants are occasionally available to build new amenities and replace infrastructure, buildings and related equipment. As with the Fire Department, the park services also share maintenance and administrative staffing with all other services. With increasing maintenance costs at the park and very small increases in property tax revenue, amenities such as Leon Rose Ballfield can only be opened to the public if operated and maintained by volunteers. The District has a goal of increasing partnerships and revenue-generating amenities at its parks.

1.5 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 community. Considering these differences, it is important to understand the fact that some of our service levels are fixed by law or state/federal regulations and we must comply with these regardless of the impacts on the budget. Other service levels are at the discretion of the district through its Board of Directors; and considering public input as further described below.

1.5.1 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 a manner that protects public health and safety, and in strict compliance with State and Federal Permits, regulations and laws. We have an obligation to provide our community with safe drinking water. We are mandated to comply with Safe Drinking Water laws and requirements, and if we do not, the state will levy steep fines, penalties and expensive/unplanned improvement requirements. Pleading 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, have high unemployment and low household income in the community; will not relieve the District of the fines or enforcement plus the requirement to be in compliance with laws. Also, as community members responsible for healthy drinking water, our staff and management will not allow customer water quality to suffer due to budget cuts.

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 including ensuring an adequate staff of state certified operators, mandated training, chemicals, reliable pumps, controls, monitoring equipment, reliable vehicles and equipment and safety equipment. Qualified, certified staff do not come cheaply as they are in high demand in the region, state and country and the employment market is very competitive with high paying agencies such as the valley irrigation districts and City/County of San Francisco at its Hetch Hetchy facilities. We also budget for consultation with qualified engineers to ensure we are operating in accordance with current industry practices and in the most cost effective manner possible. All water and sewer utility and treatment facility construction must meet strict state standards, and District contractors must by state law be paid Prevailing Wage, which typically adds up to 30% to a project cost over what a private citizen pays for the same construction work.

1.5.2 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 and maintained 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 operate a baseball field, 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, as unpopular as it may be, 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. Once a funding measure is approved, law requires that those funds can only be spent on the services and improvements for which they were approved by the voters. The District is currently actively seeking grant funds to increase the park amenities that can be reserved and rented by the public; thereby increasing revenue for the parks department.

In a very high fire hazard zone like the GCSD service area, one would assume that having a local fire department would be mandatory; however this is not the case. If the district budget and revenue will not support the cost of operating a fire department, the Board can choose to petition the Local Agency Formation Commission (LAFCO) to stop providing the service. The District could choose to terminate its Schedule A contract with CAL FIRE and have only a volunteer department, when and if personnel were available. While providing fire services whether volunteer or through CAL FIRE, strict state mandated procedural, training, safety and documentation requirements exist and must be followed. Obviously having no fire department or a volunteer only department would have a negative effect on property insurance and safety throughout the district and region. Providing and receiving mutual aid and responding to emergencies outside the district boundaries is also at the discretion of the GCSD Board.

1.6 GENERAL BUDGET DEFINITIONS

1.6.1 Administrative Expenses

All administrative, or overhead expenses are presented in their own category on page 5 of the [District-Wide Budget](#) for transparency and evaluation purposes. The salary and benefits of office staff, management, office expense, insurance, board expenses and other basic, foundational costs incurred to administer the affairs of the District, regardless of the services provided, are accounted for in the administrative expense. As a standard accounting practice in local government, administrative expense is either funded by allocation of property tax dollars, or 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 in 2022/23, it is recommended that GCSD allocate the administrative expenses to each of its service funds based on an appropriate percentage of benefit derived. The administrative overhead is allocated to water and sewer services proportionally based on the numbers of customers served. The proportional share of administrative expenses paid by park and fire services are based on the estimated level of administrative effort to manage the respective services and meet the goals of the Board.

1.6.2 Revenue

1.6.2.1 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.

1.6.2.2 *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

1.6.2.3 *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.

1.6.2.4 *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.

1.6.2.5 *Other Revenue*

- **Strike Team and Equipment Rental 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.

1.6.3 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 (loan) 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 \$5000 or more and a useful life that is longer than three years. The cost of engineering, materials, supplies, permits and construction contracting is included with the cost of each project.

1.6.4 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.

1.7 2021/22 BUDGET PERFORMANCE AND ACCOMPLISHMENTS

The projected fiscal year end for 2021/22 total revenue and expenses for each fund is summarized below:

WATER	AMOUNT	SEWER	AMOUNT
Revenue	\$2,773,838	Revenue	\$2,303,520
Expenses	\$2,548,983	Expenses	\$1,802,961
Revenue Over (Under) Expenses	\$224,855	Revenue Over (Under) Expenses	\$500,559

FIRE	AMOUNT	PARK	AMOUNT
Revenue	\$1,136,027	Revenue	\$160,449
Expenses	\$1,196,283	Expenses	\$132,925
Revenue Over (Under) Expenses	\$60,256	Revenue Over (Under) Expenses	\$27,524

Investing in Capital Assets – July 1, 2021 – June 30, 2022

As has been the trend the last several years, the District continues to make significant progress towards capital improvements and is projected to complete approximately \$3,940,334 in infrastructure improvement projects and equipment purchases by fiscal year end funded with dollars generated from customer rates, state grants and reserves. The capital projects completed in FY 2021/22 are listed below and financial detail included in the [Capital Outlay Budget](#) sheet attached to this memo:

Building and Infrastructure

STP Blower & Generator Room Rehab Project

This project will start May 2022 and consist of painting the exterior of the Chemical shed, Admin/STP Generator room, STP Blower Room and the installation of new AC unit to the Blower room. The replacement of the existing Blower room door is behind schedule and might be pushed into 2022/23 fiscal year.

Highlands Booster Pump Rebuild

This pump allows us to move water from Tank #1 to Tank #5; the repair of this pump consisted of disassemble & inspection, housing; shaft; wear ring repair, dipped, baked winding, test & paint.

Totaling: \$3,995.65

Big Creek/2G Clearwell, Butler Way Rehabilitation Project

This project has spanned over two fiscal years and is expected to be completed in 2022/23 fiscal year.

Totaling \$1,290,906.62

Ballfield Water Line Project

This project replaced approximately 300 Ft of 6" water main that had multiple failures/repairs over the past few years. The new water line was installed to the District's current standards, which will provide adequate water with minimal interruptions for the next 20+ years.

Totaling \$12,735.15

New Trimble R2

The new Trimble R2 unit helps streamline the process of capturing GIS data, increased workflow abilities and allowed the district to complete more of its GIS database in a shorter amount of time.

Totaling: \$13,475.36

37 Acre Parcel Purchase

The District acquired a 37 acre parcel off of Deer Flat Road for the purpose of enhancing recreational opportunities, allowing for the reduction of fire fuels close to downtown and providing a second means of vehicle egress paralleling Hwy 120, connecting to Deer Flat Road. The expense of this purchase will be refunded by a state grant per its Per Capita Grant program.

Totaling: \$176,931.89

6" Tigermag Flow Meter:

This replaced the failed influent flow meter that monitors the untreated wastewater flow into Sewer Treatment Plant.

Totaling: \$4,357.66

Lift Station # 9 Pump Replacement

The District operates each Lift Station with 2 submersible pumps for redundancy purposes, and keeps one stored for backup in the event we lose a pump. This purchase replaced Lift Station 9 backup submersible pump.

Totaling: \$7,757.01

Lift Station # 5 Pump Replacement

The District operates each of its sixteen (16) Lift Stations with 2 submersible pumps each for redundancy purposes, and keeps one stored for backup in the event we lose a pump. This purchase replaced Lift Station 5 backup submersible pump.

Totaling: \$12,469.41

Lift Station # 7 Pump Repair

The District operates each Lift Station with 2 submersible pumps for redundancy purposes, and keeps one stored for backup in the event we lose a pump. This purchase repaired Lift Station 7 backup submersible pump.

The repair consisted of disassemble/inspection, seal journal, impeller seal journal repair, dynamically balance rotor, steam, bake, test, and paint.

Totaling: \$18,755.88

Road Maintenance

The Road Maintenance Project corrected all drainage failures, replaced all failed/undersized culverts, and resurfaced all roadways with aggregate road base around the corporation yard, wastewater holding reservoir and dam, and reservoir roads.

This project was completed during 2021/22 **Totaling: \$180,897**

Hach Lab Turbidimeter

This equipment documents daily turbidity for the Wastewater Treatment Plant and can be used to reference and check Water Treatment Plant analyzers.

Totaling \$5,583.02

Equipment

Ops Manager and IT/Instrumentation Trucks

This was the purchase of 2 new trucks, one for the newly created Instrumentation and IT position, and the other was to replace the Operations Manager truck that was moved to the Collection and Distribution (C&D) Department for the newly created Operations Supervisor position.

Totaling: \$67,676.30

Equipment Trailer

This was the replacement of our current 1971 equipment trailer which has lived well beyond its life expectancy and did not have standard operator safety features. The new trailer is compliant with all DOT standards and road regulations.

Totaling: \$33,544.59

Generators

The District was awarded grant funding to purchase 9 new generators. We have received the 5 below and are waiting on the remaining 4.

These generators will replace older units that were becoming unreliable and harder to maintain due to the availability of parts and support. The new units will provide backup power generation for the next 15 to 20 years.

- Big Creek Generator: \$109,130.18
- 2G Generator: \$104,311.35
- Admin/STP Generator: \$90,392.98
- Lift Station #8: \$21,584.06
- Lift Station #9: \$21,584.06

Lift Station # 5 Generator Repair

This repair was a high priority due to LS 5 being one of the District main hub Lift Stations that receives high flow volume from PML. The repair to LS 5 generator consisted of the replacement of the fuel transfer pump, fuel injection pump, fuel regulating solenoid and auxiliary fault board.

Totaling: \$12,789.43

Lift Station #6 Generator Repair

This repair was a high priority for due to LS 6 being one of the District main hub Lift Stations that receives high flow volume from PML. The repair to LS 6 generator consisted of the replacement of the fuel injection pump.

Totaling: \$6,154.04

Technology Improvements

SCADA Improvements

This project consisted of adding an Historian Software optimizing our current Supervisory Control and Data Acquisition (SCADA) system efficiency and functionality, giving staff the ability to provide better water and sewer system management, troubleshooting, repair, increase predictability and reliability, and create more detailed reports (trends, flow, levels etc.)

Totaling: \$37,936.54

Weather Stations/Micro server

The purchase of this new weather station will give the District the ability to better monitor and the Inflow and Infiltration (I&I) of stormwater entering into the collections system.

Totaling: \$6,132.60

Planning

Hetch Hetchy RR Trail Planning

This was the planning, design and grant application efforts performed by District consultant WRT for the proposed development of a trail on the Hetch Hetchy Railroad grade.

Totaling \$22,516.38

Mary Laveroni Park Improvement Project

This was the planning, design, writing and submission of a grant application performed by WRT for the Rural Recreation and Tourism Grant for improvements to Mary Laveroni Park.

Totaling \$45,595.59

Engineering

Below is the planning and design work expense performed by the District engineers for the respective project; getting them ready for funding and construction. These projects are now planned to be put out to bid and construction completed/and or commenced in FY 2022/23. The Admin Parking Lot project, Sewer Rehab Project, and Reservoir 1 lining Project have already been out to bid and were awarded to Moyle Excavation.

Admin Parking Lot Project:

Awarded to Moyle excavation

Engineering cost - \$7,806.75

Fuel Tank Project

Will go out to bid 2022/23 fiscal year:

Engineering cost - \$17,123.03

Generator Installations Project

Will go out to bid 2022/23 fiscal year, funded by state and federal grants

Engineering cost- \$12,792

Downtown Groveland BOF Sewer Rehab Project

Awarded to Moyle Excavation, funded by a state grant and loan

Engineering cost - \$73,715.95

Headworks Phase 2 Project

Will go out to bid 2022/23 fiscal year

Engineering cost - \$66,791.65

Wastewater Treatment Plant Reservoir 1 Liner Project:

Awarded to Moyle Excavation

Engineering cost \$10,835.75

1.8 BOARD DIRECTION RELATED TO BUDGET 2022/2023 DEVELOPMENT

The staffing plans, employee development strategies, projects, major purchases, technology, studies and management actions planned for 2022/23 are each intended to support accomplishment of the following adopted Board Goals:

1. Support an Excellent, Efficient and Qualified Staff
2. Adopt/Update Solid Policies and Ordinances
3. Support Facilities and Operations to Stabilize Long Term Cost by Planning for the Future and Reduce the Rate of Cost Increase
4. Support Excellent Customer Service, Customer Relations and Outreach
5. Ensure the Financial Stability of the District by Planning Long Term Versus Crisis
6. Provide the structure, process and staffing for competent, transparent and accountable governance and administration of all District services

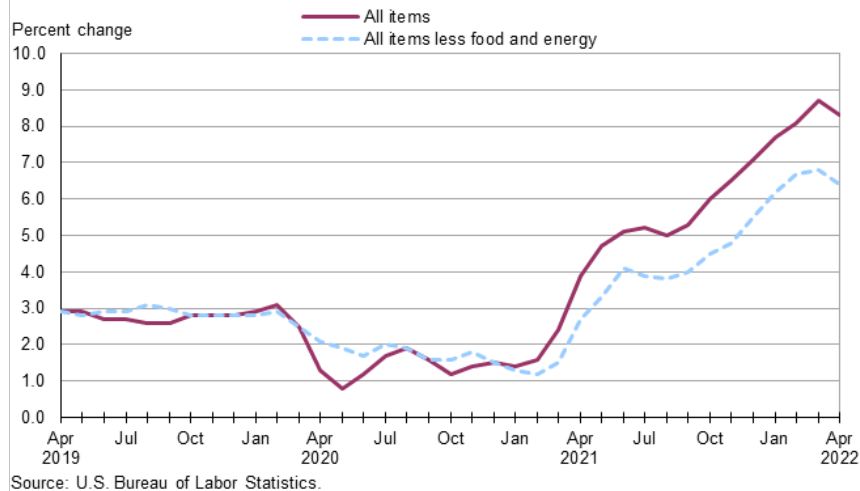
1.9 2022/2023 Operating BUDGET HIGHLIGHTS:

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 \$1,794,268 which reflects the baseline cost of staffing the office, business equipment, office supplies, 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 – 5%

- Park – 1%
- 3% COLA increase to all positions in the salary schedule based on Western Region CPI as approved in the Union MOU and as required to maintain base salaries with the same buying power as last year. Please note that the COLA was published at 8.7% in March 2022, almost three times the maximum COLA allotment for employees. The cost of goods and services is currently increasing at a record rate.

Chart 1. Over-the-year percent change in CPI-U, West region, April 2019–April 2022



- Employee merit salary step increases for employees meeting and exceeding performance expectations
- Consulting services to optimize employee job duty efficiency and improve employee attraction and retention capabilities, which include performing an organizational staffing evaluation including a benchmark comparison of our services, positions and staffing against other similar districts; revising and updating job descriptions, developing employee responsibility/salary advancement path and incentive pay program for those exceeding performance expectations. This was budgeted for in previous fiscal year, however workload did not allow this to be accomplished
- Water fund revenue **falls short** of covering the projected operating expenses by \$479,050. The lack of a water rate increase for the last two years has resulted in an unbalanced budget. A 2% water rate increase each year would have balanced the budget without the use of fund balance (reserves)
- Water Rate Study/consulting services budgeted for early 2023 at \$40,000
- Sewer revenue falls short of covering operating expenses by \$18,564
- Fire service property tax revenue shortfall of \$393,371 if Schedule A contract is billed at CAL FIRE estimated budget. Please note that the Schedule A contract was budgeted at \$1,164,318 last FY and the projected FY end expense is \$942,055 due to reduced Cal FIRE staff billing costs. The above operating revenue shortfall does not include the necessary +\$250,000 in equipment replacement funds or funds for increases in staffing.
- Park fund revenue covers operating expenses by \$18,646 due to the allocation of cell tower lease revenue to the Park services. The Park property tax revenue is not adequate to cover long term facility and equipment major maintenance, replacement or improvements.

2 2022/23 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.

2.2 SERVICES CRITERIA

Following are some basic assumptions and criteria used in our budget development, which are driven by the Board 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 or improved
- Preventative maintenance of the sewer system will continue in compliance with the adopted SSMP and at industry standards; completed with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- Sewer Collection system odors from lift stations are to be reduced through increased, thorough removal of accumulated solids and installation of odor filtering systems
- Preventative maintenance of the water system will increase over 2022 with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- System repair and maintenance capital improvements will continue at 2022 pace
- Staffing, equipment and maintenance plans will take into consideration that the sewer collection project will start in summer and extend for a year with potential disruptions in service and emergency situations
- 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 and improvements will continue to increase
- SCADA technology will be optimized, and digital asset management (GPS) implemented and maintained
- 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; while designing overall improvements to increase revenue generation

- Public safety, public health and park condition is a top priority

2.2.3 Fire

- Continue the Cal Fire Schedule A Contract and to provide the highest level of services possible
- Maintain equipment and facilities in a safe, reliable manner and replace critical equipment that has failed or reached its useful life
- Develop an understanding of the benefits to the county and region of providing mutual aid emergency response services
- Understand that fire revenue does not cover the cost of operating the fire department, but that reduced staffing or equipment reliability puts the public and our firefighters at risk

2.2.4 Administration and General Directives

- Capital investments will be made in improvements that will reduce long term costs, rather than to “save (short term) cost at all cost”
- 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
- Maintaining a forward thinking, efficient and technology-based records management system is a priority
- Employee and customer safety will be considered in staffing arrangements in the office and in office modifications to maintain social distance, provide privacy for work focus and clean work areas

2.3 REVENUE ASSUMPTIONS

- Grant/loan revenue is budgeted to offset project costs where funding contracts are in place as of June 2022
- [Water Service Charge](#) base rate revenue will not increase this year as the District implemented the final approved increase in fiscal year 2020/21. A revenue shortfall may result as expenses are predicted to increase.
- Interest earnings are expected to continue to decrease as a result of the negative impact of COVID-19 on investment interest rates paid
- [Wastewater \(Sewer\) revenue](#) will increase by 3% over 2021/22 as a result of the step rate increase approved in the 2018 rate increase schedule and as ratified in June 2022. This is the last rate increase until the District goes through and adopts another sewer rate study.
- [Property tax revenue](#) (normally allocated to Park and Fire Services) is estimated to increase by 2% which is the normal Proposition 13 allowed inflation increase levied by the county. Ninety Two percent (\$1,170,246) of the property tax will be allocated to Fire, and 8% (\$101,759) to Park services.

2.4 EXPENSE ASSUMPTIONS

- Staffing level remains the same, although a new position was created and a lateral movement

was made by the previous C&D Supervisor into the position. A member of C&D staff was promoted to the C&D Supervisor position.

- Salary and salary related benefit expenses applied to all services are increased by the 3% cost of Living(COLA) formula per the Union MOU, and merit salary increases are budgeted for highly performing employees
- Hire consultant for completion of the organizational evaluation and classification descriptions and employee performance/advancement plan
- Consultant contract for public outreach and social media management will be necessary and continue this fiscal year
- CAL FIRE costs will be budgeted in accordance with the 2021 contract as adjusted based on estimated fiscal year end 2021/22 amounts billed, and it is assumed that the actual amount billed to the District will steadily increase to the amount budgeted in future years
- Expenses for materials and supplies are expected to increase significantly due to continued inflation as well as the impacts of COVID-19
- Utility expenses and fuel are budgeted to take into consideration current and projected trends which have been negatively impacted by COVID-19 and other overall cost increases
- Technology expenses will increase slightly as a result of District efforts to have newly purchased software systems fully integrated and functional with the use of outside services. It has become obvious that existing staff does not have the time or capabilities of getting these systems up and running on their own.
- A Water and Sewer Rate Study has been budgeted for the upcoming fiscal year. The water operating fund is projected to be in the negative this fiscal year, due to the lack of a gradual rate increase since 2020, in addition to the drastic inflation currently occurring. The sewer operating fund is also slightly negative.

3 CAPITAL IMPROVEMENT PROJECTS/PURCHASES

Each fiscal year the District budgets for the replacement of vehicles and equipment based on criteria including age, maintenance history and impending breakdowns, criticality of the item and its need/planned use for the year, safety and reliability. Heavy equipment and diesel trucks are required by the California Air Resources Board to be upgraded to current emission standards, or an equipment replacement program implemented; and the most cost effective for the District is to replace the vehicles over time as their upgrade would not be cost effective. In addition, new vehicles are added to the fleet when new positions are created such as the IT Manager.

The district also identifies necessary infrastructure replacements and improvements based on maintenance history, life expectancy, changes in state regulations, to extend the life of existing facilities and to improve facilities to increase efficiency, safety, and stabilize or reduce long term cost. Construction capital improvements are typically designed by the district engineer with construction contracts awarded through a competitive bidding process.

These projects have been broken down into three categories, Building and Infrastructure, Equipment, and Technology.

Building and Infrastructure

Sewer Treatment Plant Upgrades

The Sewer Treatment Plant Upgrade Project is comprised of multiple projects and are listed below.

- **Headworks Replacement**

The District purchased and received the replacement headworks screen and roto drums in 2020/21.

The Headworks Replacement project includes the installation of the new screens/roto drums, replacement of electrical panels/controls, building renovations, and concrete work.

- **Screw Press Enclosure and Pumping System**

The Screw Press Pump System and Enclosure Project will give District operators the ability to operate the screw press in auto; this will increase employee safety, eliminate multiple equipment starts/stops and protect it from weather elements. The screw press currently has to be shut down every 15 minutes by an operator to dump the loaded sludge bin. The new system will operate a pump system allowing the screw press to run continuously to a selected drying bed, eliminating the need to stop the screw press to dump the sludge bin every 15 minutes. The new enclosure will add needed protection from all-weather elements which will increase the life expectancy of all equipment.

- **Influent Pump Station Upgrade**

The Influent Pump Station Upgrade Project will allow operators to remotely operate the bypass pump system which is used during high flow and off spec events, reduce the number of pumps needed during bypass pumping operations, and make access for cleaning and maintenance safer.

- **Screw Press Concrete/Grading Work**

The Screw Press Concrete and Grading Project will correct all drainage around existing drying bed system and eliminate runoff from saturating stored sludge, keep sludge contained on a washable surface and give operators a smooth safe working area. This project was started in 2021/22, and is set to be completed in FY 2022/23.

- **Irrigation System Upgrade**

The Irrigation System Upgrade Project will replace multiple valves, add an additional pump, update current electrical panels/controls with newer supported equipment and replace the older undersized wet well.

This project will give staff the ability to pump to both PML and the District's spray fields simultaneously, replace older valves, replace the current control/electrical cabinets to protect equipment from outside elements helping maintain the life expectancy of all equipment and replace the undersized wet-well used to take the screw press effluent with a larger wet-well allowing staff to run the screw press at a higher rate.

- **Road Maintenance**

The Road Maintenance Project will correct all drainage, replace all damaged, failed/undersized culverts, and resurface all roadways with aggregate road base around the corporation yard, dam, and reservoir roads. Current system has failed causing damage from loss of materials due to erosion. This project was completed during 2021/22 totaling \$180,897.

- **Lift Station #2 Upgrade**

The Lift Station #2 Upgrade Project will complete the mechanical portion of the station upgrade, it will replace older valves, add access to the force main for maintenance/cleaning, make station cleaning easier and safer for staff and coat/seal the wet-well and mechanical well extending the life of the current concrete and steel.

Fuel Tank Project

The Fuel Tank Project will provide the District additional diesel storage for future power outages and PSPS events, increase efficiency and accountability by providing notification on low fuel levels, generation of fuel usage reports by vehicle and person, as well as cost tracking and increased safety.

Generator Installations

This Generator Installations Project will cover the installations and any modifications needed (concrete, electrical, temporary power, etc.) to install nine (9) new generators purchased with grant funding.

Big Creek and Second Garrotte Clearwell Rehabilitation

The Big Creek and Second Garrotte Clearwell Rehabilitation Project consist of removing failed interior tank coatings, repairs corrosion damage and provides exterior coating on tanks. The project also includes the renovation of the Butler Way Booster Pump Station. This project is 90% complete in fiscal year 2021/22, total amount spent so far is \$ 3,234,716.

Downtown Groveland/BOF Sewer Collection System Rehabilitation Project

The Sewer Project will consist of sewer line replacement/repair, manhole rehabilitation, and Lift Station wet well upgrades.

This project will help reduce odor production, improve operating efficiency and cleaning capabilities, and reduce the potential of SSO.

This project will be starting in 2022/23 fiscal year.

Big Creek WTP Asphalt Replacement

The Big Creek WTP Asphalt Rehabilitation Project will replace all failed asphalt, grade for proper drainage, and recompact roadways. This project was not a part of last year's asphalt rehabilitation project due to the Big Creek Clearwell Project.

Sewer Treatment Plant Polymer Pump System

Polymer is used to help collect any solids/turbidity in our final effluent helping us stay in compliance with our State Regulations during high flows or upset in the Sewer Treatment Process. Currently, operators mix polymer multiple times daily to get a continuous flow throughout their shift. If the Sewer Treatment Plant has any kind of upset in the treatment process, operators have to come in after hours and mix additional polymer. The new pump will reduce the need of operators handling polymer, reduce staff time, and allow for 24hrs of regulated continuous flow.

Odor Control Dosing Pump System

The Odor Dosing Pump System Project will allow odor control chemicals to be administered in the recommended volumes automatically for 24hrs a day in our main hub stations. Currently, staff adds odor control two times a week and as needed depending on received odor complaints.

On-Site Chlorine Generators

Three of the four Treatment Plants use these units to generate chlorine for disinfection. These units take the combination of electricity and salt to make chlorine. This project will replace three on-site chlorine generators; two at the Water Treatment Plants and one at the Sewer Treatment Plant. All three of these units have lived well past their life expectancy and have had multiple failures recently. In addition, parts and support for these units have become a problem in the past few years, and the loss of either one of these units results in a treatment plant being shut down.

Water Treatment Plant Flowmeters

The Water Treatment Plant Flowmeter Project will replace/update our current outdated flowmeters (influent/raw water-effluent/finished water) at both Water Treatment Plants. These flowmeters will have better support (parts, tech. support), higher accuracy and more functionality to work with our new historian software.

Equipment

New Dump Truck and Trailer

This will replace the current 1986 dump truck and 1971 equipment trailer which both have gone past their life expectancy, do not have standard driver and operator safety features, and have high down time and repair costs.

This truck was ordered in FY 2021/22 but with availability issues it was delayed and moved to 2022/23.

New Vac-Con Truck

The Maintenance Department needs a Vac-Con Truck as our current vacuum and flushing trucks do not meet our needs in maintaining our wastewater collection system. Our current vacuum truck does not have the capability of cleaning four of our lift stations and has a difficult time cleaning several others. Our flush truck has a hard time pushing the linear footage needed to efficiently clean our sewer mains. The District relies heavily on Presidio Systems, Inc. (PSI) to fill the gap in our equipment short fall capabilities, which poses several problems. PSI is the only company we can find to perform this work and they are based out of Livermore. Getting them scheduled and up here can often take anywhere from two weeks to a month. It also comes with a heavy expense, not just because of the work we have them perform, but because it takes them a total of six to eight hours of round-trip travel time.

The specifications of the Vac-Con surpass the specifications of our current equipment, which would afford us more independence in maintaining our system and efficiency in responding to emergencies. While the Vac-Con would primarily be used for the wastewater collection system, it would also help with other maintenance and operational tasks. A Vac-Con is an excellent tool for excavation, which would help when responding to water breaks in our distribution system. It would also help with the cleanup of water breaks, cleanup of sewer spills, and Sewer Treatment Plant maintenance efforts. This new piece of equipment will give staff the ability to clean all main hub lift stations more frequently, which will help with odor reduction of these stations. This also brings new technology and will make routine collection system maintenance easier, safer and expand productivity due to the fact this truck

will have the function of two trucks, which currently is how the district operates now.

This truck was ordered in FY 2021/22 but due to availability issues it was delayed and moved to fiscal year 2022/23.

Tire and Balancing Machine

This is new piece of equipment will allow staff to change/repair tires on-site with minimal truck and shop down time.

Skip Loader Tractor

Currently, staff does not have a way to maintain District dirt/gravel roads/ditches and has to rely on outside contractors to perform this work. This new piece of equipment will give staff the ability to maintain all gravel and dirt surfaces, correct drainages, and clean ditches on a routine basis.

Heavy Equipment and Truck Lift

Currently, staff does not have a lift with the capacity to lift any of our Heavy equipment/trucks (backhoe, Dump Truck, Fire Engines, etc.). When these pieces of equipment need to be worked on, district mechanics must perform work from ground positions, which carries a higher risk of a workplace injuries. This new lift will give staff the ability to work on heavy equipment in a safer position.

Shop Parts Washer

This piece of equipment will replace our current rented parts washer with a new, bigger, more efficient unit that we will own and maintain. The District currently spends around \$25K annually on the rented equipment.

C&D Truck

The C&D Department is in need of an additional work truck to maintain workflow when other service trucks are down for repairs, service, etc. We have experienced more frequent and extensive repairs with our older trucks in the C&D Department creating an impact and disruption to operations.

Truck 15 Replacement

This truck will replace Truck 15 which is an 18-year-old truck and has been out of service frequently more recently, and has had multiple and extensive maintenance work performed. will be taking an 18yrs old truck that has lived pass it life expectancy out of service, this truck has had some extensive repairs as of late and has multiple little items fail as well.

Truck 3, 6 & 8 Replacements

These 3 trucks were supposed to be replaced last year FY, but due to availability and pricing/ordering problems, they had to be moved to the 2022/23 fiscal year.

Technology Improvements

SCADA Improvements

This will optimize our current SCADA system efficiency and functionality, giving staff the ability to create more detailed reports (trends, fuel levels, runtimes, amperage etc.)

Electronic Sign Board

This project and piece of equipment will give the District the ability to display notifications. (events, water outage, emergency, etc.) It will replace the current banner sign location by the Fire Department. This sign could also generate revenue as it could also be used to display community group event notifications.

Sensaphone Sentinel

The Sensaphone Sentinel Project will replace our current 3G Verizon based auto dialer system which is no longer supported. This new system will provide more functionality and can be set up as a backup to our current SCADA system.

The current system is run by a Verizon 3G based phone connection (Potswap-Janus) and works as a redundant alarm to SCADA for high level events ran by floats. If the high float is triggered by extremely high flow or pump failure, it will call each staff member logged in the auto dialer and this system works even if our SCADA system is down.

Groveland Community Services District
Proposed FY 2022/23
Annual Budget

DISTRICT-WIDE SUMMARY	WATER				SEWER				FIRE				PARKS				ADMIN			
	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff	Budgeted 21/22	21/22 Projected FYE	Proposed 22/23	% Diff
Beginning Cash Balance	2,770,660	2,517,661	2,502,926		4,051,280	3,546,913	2,247,661		999,751	990,347	885,825		378,770	326,777	50,698					
Revenue																				
Services Charges	\$ 2,619,777	\$ 2,620,871	\$ 2,615,311	0%	\$ 2,268,198	\$ 2,252,803	\$ 2,320,202	3%												
Fees	\$ 21,956	144,086	75,162	-48%	20,000	43,112	36,750	-15%					\$ 2,500	\$ 3,250	\$ 3,000	-8%				
Taxes	\$ -	-	-		-	-	-		\$ 1,130,673	\$ 1,134,027	\$ 1,170,246	3%	98,318	98,611	101,759	3%				
Other Revenue	\$ 11,500	\$ 8,881	\$ 8,920	0%	8,300	7,605	5,338		3,350	2,000	2,000	0%	55,800	58,588	59,325	1%				
TOTAL FUND REVENUE	\$ 2,653,233	\$ 2,773,838	\$ 2,699,393	-3%	\$ 2,296,498	\$ 2,303,520	\$ 2,362,290	3%	\$ 1,134,023	\$ 1,136,027	\$ 1,172,246	3%	\$ 156,618	\$ 160,449	\$ 164,084	2%				
Operating Expenses																				
Salaries	\$ 646,737	\$ 615,770	\$ 693,373	13%	\$ 559,073	\$ 523,746	\$ 599,504	14%	\$ 62,018	\$ 8,315	\$ 67,049	706%	\$ 23,959	\$ 17,143	\$ 26,820	56%	\$ 583,498	\$ 524,970	\$ 628,724	20%
Benefits	226,994	242,133	277,062	14%	195,214	202,907	238,273	17%	22,700	14,543	27,706	91%	9,079	7,910	11,082	40%	193,300	191,642	217,390	13%
Retiree Medical	50,000	50,000	55,000	10%	25,000	25,000	27,500	10%	2,000	2,000	2,200	10%								
Admin Operating Expense																	367,950	388,412	433,226	12%
Equip, Auto, Maint., & Repairs	357,208	295,500	413,000	40%	235,652	176,758	265,986	50%	80,911	57,784	78,911	37%	8,050	6,085	8,100	33%				
Outside Services	268,679	139,739	273,500	96%	235,276	116,954	324,900	178%									190,747	121,950	276,488	127%
CAL FIRE (Schedule A)									943,467	942,055	1,164,318	24%								
Other (incl. OPEB, Leases, Cost of Water)	430,550	400,041	464,520	16%	203,500	223,052	252,100	13%	118,550	92,723	127,720	38%	93,700	81,154	77,460	-5%	212,572	212,866	238,440	12%
TOTAL FUND EXPENSES	\$ 1,980,168	\$ 1,743,183	\$ 2,176,455	25%	\$ 1,453,715	\$ 1,268,417	\$ 1,708,263	35%	\$ 1,229,646	\$ 1,117,420	\$ 1,467,904	31%	\$ 134,788	\$ 112,292	\$ 123,462	10%	\$ 1,548,067	\$ 1,439,840	\$ 1,794,268	25%
Administrative Cost Allocation	864,142	805,800	1,001,988	24%	580,800	534,544	672,591	26%	83,910	78,863	97,712	24%	19,215	20,633	21,976	7%	1,548,067	1,439,840	1,794,268	25%
TOTAL OPERATING EXPENSES	\$ 2,844,310	\$ 2,548,983	\$ 3,178,443	25%	\$ 2,034,515	\$ 1,802,961	\$ 2,380,854	32%	\$ 1,313,556	\$ 1,196,283	\$ 1,565,617	31%	\$ 154,003	\$ 132,925	\$ 145,438	9%				
TOTAL OPERATING BALANCE	\$ (191,077)	\$ 224,854	\$ (479,050)	-313%	\$ 261,983	\$ 500,559	\$ (18,564)	-104%	\$ (179,533)	\$ (60,256)	\$ (393,371)	553%	\$ 2,615	\$ 27,524	\$ 18,646	-32%				
Capital Expenses and Revenue																				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(2,138,200)	(1,596,863)	(2,734,130)		(4,239,417)	-	(6,134,176)		(19,650)	(36,802)	(435,000)		(177,952)	-	(1,290,693)					
Capital Outlay (Expenditures on Fixed Assets)	2,292,244	1,928,575	3,918,568		7,525,334	1,627,088	7,347,247		168,745	81,068	584,540		538,449	303,604	1,047,596					
NET CAPITAL EXPENSES	\$ 154,044	\$ 331,712	\$ 1,184,438	257%	\$ 3,285,917	\$ 1,627,088	\$ 1,213,071	-25%	\$ 149,095	\$ 44,266	\$ 149,540	238%	\$ 360,497	\$ 303,604	\$ (243,096)	-180%				
Reserve Set-Aside																				
Reserve for Capital Outlay	\$ -	\$ -	\$ -		\$ 100,000	\$ 100,000	\$ 100,000		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -					
TOTAL RESERVE SET-ASIDE	\$ -	\$ -	\$ -		\$ 100,000	\$ 100,000	\$ 100,000		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -					
TOTAL EXPENSES (LESS GRANTS)	\$ 2,998,354	\$ 2,880,695	\$ 4,362,881	51%	\$ 5,420,432	\$ 3,530,049	\$ 3,693,925	5%	\$ 1,462,651	\$ 1,240,549	\$ 1,715,157	38%	\$ 514,500	\$ 436,529	\$ (97,658)	-122%				
Debt Service Expenses and Revenue																				
Debt Service Charge Revenue	\$ (607,417)	\$ (607,417)	\$ (607,417)		\$ (328,354)	\$ (328,354)	\$ (328,354)													
Debt Service Payments	515,295	515,295	514,000		295,240	295,240	297,665								40,000					
WWTP Improvement Loan					-	105,838	105,838													
NET DEBT SERVICE	\$ (92,122)	\$ (92,122)	\$ (93,417)		\$ (33,114)	\$ 72,724	\$ 75,149	3%							40,000					
GRAND TOTAL EXPENSES NET REVENUE	\$ (252,999)	\$ (14,735)	\$ (1,570,071)		\$ (3,090,820)	\$ (1,299,253)	\$ (1,406,783)		\$ (328,628)	\$ (104,522)	\$ (542,911)		\$ (357,882)	\$ (276,080)	\$ 221,742					
ENDING CASH BALANCE	\$ 2,517,661	\$ 2,502,926	\$ 932,854		\$ 960,460	\$ 2,247,661	\$ 840,878		\$ 671,123	\$ 885,825	\$ 342,913		\$ 20,888	\$ 50,698	\$ 272,439					

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
WATER-REVENUE

BUDGET ITEM							Projected FYE vs Proposed		REASON FOR CHANGE
	19/20 Actual	20/21 Actual	Adopted 21/22	21/22 Year to Date -10	21/22 Projected FYE	Proposed 22/23	\$	%	
Service Charges									
Fixed Charges	1,594,714	1,644,582	1,644,735	1,369,986	1,647,287	1,642,227	(5,060)	0%	
Variable Charges	941,254	1,068,646	975,042	854,148	973,584	973,084	(95,562)	0%	
TOTAL SERVICE CHARGES	2,535,968	2,713,227	2,619,777	2,224,135	2,620,871	2,615,311	(100,622)		
Fees									
Participation Fees	32,311	6,292	3,106	9,683	9,683	6,212	(3,471)	-36%	
Other Water Sales		36,775		39,153	39,153	-	(39,153)	-100%	
Disconnection Fees	6,600	-	-	-	-	3,000	3,000		Resuming after COVID suspension
Unlock Meter Fee	1,240	40	40	-	-	100	100		
Meters	3,901	1,380	850	8,069	8,069	850	(7,219)	-89%	
Backflow Testing/Installations	5,120	1,960	1,960	12,600	12,600	8,000	(4,600)	-37%	Admin/Backflow Test
Account Transfer Fee	10,165	16,495	14,500	11,625	13,900	12,500	(1,400)	-10%	
Returned Check Fee	910	525	500	560	630	500	(130)	-21%	
Misc. Admin Fees	11,139	1,074	1,000	4,025	4,100	2,000	(2,100)	-51%	
Late Pay Penalty	25,208	-	-	36,019	42,400	40,000	(2,400)	-6%	Resuming after COVID suspension
Interest .5% Late Penalty (UB)	2,065	-	-	1,997	2,600	2,000	(600)	-23%	Resuming after COVID suspension
Other Operating Income				10,951	10,951	-	(10,951)	-100%	
TOTAL FEES	98,659	64,541	21,956	134,682	144,086	75,162	(57,973)		
Grant and Loan Revenue									
Big Creek-2G Clearwell, Butler Way Bypass		1,814,134	2,138,200	1,520,961	1,586,863	500,000	(1,086,863)		Assuming Tank 5 is added and reimbursed
2022 Groveland Drought Resil (DWR)				6,017	10,000	2,125,000	2,115,000		Estimated reimbursements from DWR
Big Creek Emer. Generator-IRWMP/DWR						109,130	109,130		Purchased in 21/22,Reimburse in 22/23
TOTAL GRANT AND LOAN REVENUE		1,814,134	2,138,200	1,526,978	1,596,863	2,734,130			
Other Non-Operating Revenue									
Non operating Income	18,411	79,028		100	100	-	(100)	-100%	
Expense Refunds	8,662	7,328		3,836	3,836	4,000	164	4%	
Interest Earned-LAIF	38,809	14,779	11,500	3,272	4,570	4,570	-	0%	
Interest Earned-Mechanics	2,435	655		259	350	350	-	0%	
Interest Earned BNY Mellon	2,338	(5,566)		25	25	-	(25)	-100%	
TOTAL NON-OPERATING REVENUE	70,655	96,224	11,500	7,492	8,881	8,920	39		
WATER REVENUE LESS GRANTS	2,705,282	2,873,992	2,653,233	2,366,309	2,773,838	2,699,393	(74,445)	-3%	
TOTAL WATER REVENUE	2,705,282	4,688,126	4,791,433	3,893,286	4,370,701	5,433,523	(158,555)	24%	

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
WATER-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Actual	21/22 Adopted	21/22 Year to Date-10	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
							\$	%	
Salaries									
Regular Time	306,544	379,481	509,311	374,038	472,685	546,971	74,286	16%	Added positions and Step Increases
Overtime	25,680	34,984	32,372	32,655	41,624	33,111	(8,513)	-20%	
On Call	23,573	22,415	22,880	18,535	22,903	22,880	(23)	0%	
Admin Leave	1,018	582	1,057	44	44	1,143	1,099	2497%	Added IT Position
Vacation Leave	19,238	15,653	25,415	20,497	26,023	29,140	3,117	12%	Added positions
Sick Leave	14,867	10,769	23,663	18,116	17,214	26,683	9,469	55%	Added positions
Holiday Pay	16,585	17,999	28,364	19,853	19,853	33,444	13,591	68%	Added positions
Misc Pay/Flex/Bereave/Jury	4,185	10,164	3,675	15,047	15,424		(15,424)	-100%	
TOTAL SALARIES	411,690	492,047	646,737	498,785	615,770	693,373	77,603		
Benefits									
CalPERS Retirement	29,941	39,929	45,691	40,082	49,782	52,484	2,702	5%	
FICA	25,525	30,507	33,336	30,924	38,373	37,404	(969)	-3%	
Medicare	5,969	7,135	7,796	7,232	8,974	8,748	(226)	-3%	
SUI	2,524	2,458	1,785	1,469	1,912	1,313	(600)	-31%	
Workers Comp	11,721	16,055	22,753	18,092	18,092	37,850	19,758	109%	Increase as result of work comp claim
Health/Vision/Dental Insurance	89,196	98,102	115,633	113,661	125,000	139,264	14,264	11%	
TOTAL BENEFITS	164,876	194,185	226,994	211,460	242,133	277,062	34,929		
Retiree Medical									
Retiree Medical	52,070	48,779	50,000	39,876	50,000	55,000	5,000	10%	
TOTAL RETIREE MEDICAL	52,070	48,779	50,000	39,876	50,000	55,000	5,000		
Equipment, Automotive, Maintenance & Repairs									
Fuel	32,232	33,013	50,000	34,414	48,000	84,000	36,000	75%	Fuel price increases
Water Meters	8,702	16,529	15,000	2,472	7,472	16,500	9,028	121%	Low on meters, plan on purchasing more this year with higher cost per meter
Uniform/Clothing	13,201	12,151	15,000	11,744	15,659	16,500	841	5%	Anticipating higher cost for clothing
Tools/Equipment	7,796	15,023	15,000	7,633	13,673	16,500	2,827	21%	Anticipating higher cost for tools, equipment and materials
Repair & Maintenance-General	29,819	30,840	50,000	27,671	32,661	50,000	17,339	53%	Anticipating higher cost for tools, equipment and materials
Repair & Maintenance-Vehicles	12,934	16,362	25,000	15,997	21,250	27,500	6,250	29%	Anticipating higher cost for tools, equipment and materials
Repair & Maint. -Trans/Distribution	76,091	57,847	64,208	58,829	65,000	71,500	6,500	10%	Anticipating higher cost for tools, equipment and materials
Repair & Maintenance- Treatment	47,748	45,240	50,000	17,706	32,500	50,000	17,500	54%	Anticipating higher cost for tools, equipment and materials
Repair & Maint - Asphalt Patching			25,000	18,406	25,000	30,000	5,000	20%	New line item
Repair & Maintenance- Equipment	6,715	14,384	25,000	12,524	16,524	27,500	10,976	66%	Anticipating higher cost for tools, equipment and materials, and we will be performing more generator load testing
Water Tank Cleaning	4,000		8,000	3,800	7,800	8,000	200	3%	
Safety Supplies	13,088	10,713	15,000	8,761	9,961	15,000	5,039	51%	Anticipating increase in supplies orders to stay in compliance with our safety program update
TOTAL EQUIP, AUTO, MAINT & REPAIRS	252,326	252,102	357,208	219,957	295,500	413,000	117,500		
Outside Services									
Janitorial Services & Supplies	7,023	9,545	15,000	7,946	12,946	16,500	3,554	27%	Anticipated inflation for all supplies
General Engineering	27,823	23,323	20,000	14,474	19,474	21,000	1,526	8%	Increased progress meetings and correspondence for grant applications
Engineering-Regulatory			18,000	18,106		20,000			New Line Item, re-classed from general engineering

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
WATER-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Actual	21/22 Adopted	21/22 Year to Date-10	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
							\$	%	
Aqua Labs-Lab Tests	41,984	39,278	48,000	21,961	32,961	48,000	15,039	46%	Our original lab was purchased by a new company, have been seeing higher cost
Conservation Crew/Fuel Reduction/Fire Safety	1,843	3,724	20,000		3,686	22,000	18,314	497%	Not used in current FY due to grant funded fuels reduction projects, and the disbandment of the baseline crews
Computer Hardware/Equipment	46,411	66,067	19,584	6,755	9,755	20,000	10,245	105%	Some equipment is scheduled to be replaced this upcoming year
Programming			10,900	6,816	6,816	12,000	5,184	76%	Most programming needs this fiscal year were accomplished within capital projects, but this line item will be ongoing
Annual Software Subscriptions			15,640	2,360	2,500	8,500	6,000	240%	Reclassified multiple items within this line item
Master Plan Development	76,120	18,823	16,555	7,715	16,381	-	(16,381)	-100%	Master Plan Completed and in final review
GIS / Map Updates	12,139		25,000	3,480	15,500	45,500	30,000	194%	Expecting to upload multiple GIS data points, and combine Arch GIS with Cartegraph
Safety Program Assessment and Update	-	11,424	20,000	16,187	19,720	20,000	280	1%	Multiple programs still needing to be completed
Water Rate Study	-		40,000	-	-	40,000	40,000		
TOTAL OUTSIDE SERVICES	213,343	172,183	268,679	105,800	139,739	273,500	113,761		
Cost of Water									
SFPUC	160,626	188,208	190,000	111,047	170,000	190,000	20,000	12%	
Tunnel Shutdown Related Costs	21,869	23,388	30,000	15,704	30,000	33,000	3,000	10%	
2021 Drought Related Expenses							-	#DIV/0!	
" Budgeted" 2021 Drought Related Expenses			10,000						
TOTAL COST OF WATER	182,495	211,596	220,000	126,751	200,000	223,000	23,000		
Other									
Utilities	92,764	114,231	135,000	109,114	145,000	160,000	15,000	10%	
Memberships	-	5,468	7,500	4,241	5,000	7,500	2,500	50%	Kept last FY budget figure
Training, Conferences & Travel	801	12,612	9,200	2,448	3,448	10,120	6,672	194%	Anticipating more offsite training, & increase in travel cost
Employee Certification	1,197	2,809	4,000	1,708	2,200	4,000	1,800	82%	More certifications were obtained last fiscal year requiring renewals
Employee Medical Testing	1,559	4,420	4,850	1,554	4,000	5,400	1,400	35%	More CDL drivers requiring updated physicals and increase in fit testing cost
Chemicals	25,667	28,575	35,000	15,393	25,393	38,500	13,107	52%	Anticipated cost increase, due to availability, shipping, and general increase
Permits & Licenses	7,665	7,770	10,000	9,308	10,000	11,000	1,000	10%	
TOTAL OTHER	129,653	175,885	205,550	143,766	195,041	236,520	41,479		
Lease Expense									
Alternative Water Supply (AWS)	5,000	5,000	5,000	5,000	5,000	5,000	-	0%	
TOTAL LEASE EXPENSE	5,000	5,000	5,000	5,000	5,000	5,000	-	0%	
TOTAL WATER EXPENSES	1,411,453		1,980,168	1,351,394	1,743,183	2,176,455	413,272		
Admin Allocation Transfer Out	730,031		864,142	678,961	805,800	1,001,988	196,188	24%	
TOTAL WATER WITH ADMIN	2,141,484		2,844,310	2,030,355	2,548,983	3,178,443	609,459		
Capital Outlay									
See Capital Outlay Sheet	45,305		2,292,244	1,653,957	1,928,575	3,918,568	1,989,994	103%	
TOTAL CAPITAL OUTLAY	45,305		2,292,244	1,653,957	1,928,575	3,918,568	1,989,994		
Reserve Set-Aside									
Annual Fund Reserve Set-Aside				-			-		
TOTAL RESERVE SET-ASIDE	-	-	-	-	-	-	-		
GRAND TOTAL WITH CAPITAL	2,186,789		5,136,554	3,684,312	4,477,558	7,097,011	2,599,453		

Groveland Community Services District
Proposed FY 2021/23 Annual Budget
SEWER-REVENUE

General Ledger Account	BUDGET ITEM	19/20 Actual	20/21 Actual	21/22 Adopted	21/22 Year to Date-10 Mos	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
								\$	%	
Service Charges										
060-000-41-010-04 (1458)	S01 Res Fixed	1,331,822	1,533,837	1,579,422	1,316,191	1,577,780	1,625,113	47,333	3%	3 % Increase- Last year of 5 year plan
060-000-41-010-07	S01FC Fixed Consump Fee 3100ga	5,689	6,541	6,737	5,614	6,737	6,939	202	3%	
060-000-41-011-08	S02 Coml Fixed	89,112	101,400	104,908	86,166	103,452	106,556	3,104	3%	
060-000-41-011-10	S02S Coml w/Stdby	897	1,168	1,203	927	1,112	1,145	33	3%	
060-000-41-011-18	S04 Coml 2 Conn Fixed	8,723	10,031	10,332	8,610	10,332	10,642	310	3%	
060-000-41-011-20	S04S Coml 2 Conn w/Stdby	9,004	10,699	11,019	8,887	10,664	10,984	320	3%	
060-000-41-011-24	S06 Coml 4 Conn Fixed	3,489	4,012	4,131	3,444	4,132	4,256	124	3%	
060-000-41-012-00	S12/S Stdby & Stdby/Split L	6,634	5,063	6,395	5,110	6,294	6,483	189	3%	
Fixed Charges		1,455,370	1,672,751	1,724,147	1,434,950	1,720,503	1,772,118	51,615	3%	
060-00-41-010-01	Residential Variable	343,573	443,073	433,579	352,501	400,000	412,000	12,000	3%	
"	Toilet Rebates			(700)	(150)	(500)	(700)	(200)	40%	Moved from expense to rebate
060-000-41-010-02	S01C Res Avg Vol Usage	10,708	16,296	16,781	15,540	17,000	17,510	510	3%	
060-000-41-011-01	Commercial Variable	88,766	88,468	81,728	89,181	100,000	103,000	3,000	3%	
060-000-41-011-15	S04C Com Conn Vol Usage	15,966	8,368	7,595	6,409	8,500	8,755	255	3%	
060-000-41-011-17	S04SC Coml w/Stdby Vol Usage	1,878	1,793	1,771	1,564	1,800	1,854	54	3%	
060-000-41-011-23	S006C Coml 4 Conn Vol Usage	5,346	4,499	3,297	5,720	5,500	5,665	165	3%	
Variable Charges		466,237	562,496	544,051	470,765	532,300	548,084	15,784	3%	
TOTAL SERVICE CHARGES		1,921,607	2,235,247	2,268,198	1,905,715	2,252,803	2,320,202	67,399		
Fees										
060-000-41-025-00	Sewer Connections	21,000	21,375	20,000	7,125	7,125	14,250	7,125	100%	
060-000-48-001-00	Interest .5% Late Fee	968			1,144	1,562	2,500	938	60%	
060-000-42-999-00	Late Pay Penalty	12,783			23,225	26,631	20,000	(6,631)	-25%	
060-000-41-035-00	Wastewater Water Sales		1,525		2,641	2,641	-	(2,641)	-100%	
060-000-42-070-00	Other Operating Income				5,153	5,153	-	(5,153)	-100%	
TOTAL FEES		34,751	22,900	20,000	39,288	43,112	36,750	(6,362)		
Grant and Loan Revenue										
060-000-43-024-00	SWRCB Grant/Loan Collection System	-	383,164	4,214,417	-	-	4,294,176	4,294,176		Estimated amount of state reimbursements @75% comp
	WWTP Improvement Loan (from 2019)	-					1,500,000	1,500,000		
	WWTP Emergency Gen. IWRMP/DWR						290,000	290,000		Purchased in 21/22, Plan to install and Receive Funds in 22/23
	Office/WWTP Emergency Gen. USDA						50,000			Estimated reimbursement from USDA on completion
060-000-43-024-01	IRWMP LS#16 Grant	-		25,000	-	-	-	-		
060-000-43-024-03	2017 Flood Grant	-	42,430	-	-	-	-	-		
SUBTOTAL GRANT AND LOAN REVENUE		-	425,594	4,239,417	-	-	6,134,176			
Other Non-Operating Revenue										
060-000-48-002-01	Interest Earned LAIF	17,395	11,212	8,300	3,759	5,260	5,000	(260)	-5%	Lower interest rate
060-000-48-005-00-003	Interest Earned Rabobank/BNY	5,629	492		254	338	338	-	0%	
060-000-43-050-00	Expense Refunds	-	3,026	-	1,767	1,767	-	-		
060-000-43-030-00	Other Non Operating Income	-	13	-	240	240	-	-		
TOTAL NON-OPERATING REVENUE		23,024	14,742	8,300	6,020	7,605	5,338	(260)		
TOTAL SEWER REVENUE LESS GRANTS		1,979,382	2,272,890	2,296,498	1,951,022	2,303,520	2,362,290	(4,233,399)	3%	
TOTAL SEWER REVENUE		1,979,382	2,698,484	6,535,915	1,951,022	2,303,520	8,496,466	60,777	269%	

**Groveland Community Services District
Proposed FY 2022/23 Annual Budget
SEWER EXPENSES**

BUDGET ITEM	21/22 Adopted	21/22Year to Date-10	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
					\$	%	
Salaries							
Regular Time	438,008	316,450	406,372	470,395	64,023	16%	
Overtime/Comp	27,840	30,103	35,314	28,475	(6,839)	-19%	
On Call	22,880	18,535	22,903	22,880	(23)	0%	
Admin Leave	909	30	30	983	953	3176%	
Vacation Leave	21,857	12,026	15,650	25,061	9,411	60%	
Sick Leave	20,350	15,037	14,764	22,948	8,184	55%	
Holiday Pay	24,393	16,882	16,882	28,762	11,880	70%	
Misc Pay/Flex/Bereave/Jury	2,836	11,702	11,831		(11,831)	-100%	
TOTAL SALARIES	559,073	420,765	523,746	599,504	75,758		
Benefits							
CalPERS Retirement	39,294	34,466	42,891	45,136	2,245	5%	
FICA	28,669	26,087	32,472	32,168	(304)	-1%	
Medicare	6,705	6,101	7,595	7,523	(72)	-1%	
SUI	1,535	1,220	1,435	1,129	(306)	-21%	
Workers Comp	19,567	8,514	8,514	32,551	24,037	282%	Increase as result of work comp claim
Health/Vision/Dental Insurance	99,444	98,090	110,000	119,767	9,767	9%	
TOTAL BENEFITS	195,214	174,478	202,907	238,273	35,366		
Retiree Medical							
Retiree Medical	25,000	18,787	25,000	27,500	2,500	10%	
TOTAL RETIREE MEDICAL	25,000	18,787	25,000	27,500	2,500		
Equipment, Automotive, Maintenance & Repairs							
Fuel	22,000	15,664	22,000	38,500	16,500	75%	Fuel price increases
Uniform/Clothing	6,500	5,526	6,325	7,150	825	13%	Anticipating higher cost for clothing
Tools/Equipment	10,760	4,413	9,413	11,836	2,423	26%	Anticipating higher cost for tools, equipment and materials
Repair & Maintenance-General	40,000	13,554	16,554	40,000	23,446	142%	Anticipating higher cost for tools, equipment and materials
Repair & Maintenance-Vehicles	15,000	7,515	10,515	16,500	5,985	57%	Anticipating higher cost for tools, equipment and materials
Repair & Maint. -Trans/Collections	71,392	30,475	41,575	55,000	13,425	32%	Reclassified \$35K to Equipment that was put in the wrong line, and did a mid year adjustment to add the rental cost of temporary odor control units, will have some cost 22/23 fiscal year for this equipment.
Repair & Maintenance- Treatment	20,000	12,955	14,500	22,000	7,500	52%	Anticipating higher cost for tools, equipment and materials
Repair & Maint.-Asphalt Patching				25,000			New Line item
Repair & Maintenance- Equipment	40,000	46,876	50,876	40,000	(10,876)	-21%	Had unbudgeted expense of 35k for LS 5 gen repair/rental
Safety Supplies	10,000	4,500	5,000	10,000	5,000	100%	Anticipating increase in supplies orders to stay in compliance with our safety program update
TOTAL EQUIP, AUTO, MAINT & REPAIRS	235,652	141,478	176,758	265,986	64,228		
Outside Services							
Computer Hardware/Equipment	9,216	3,714	5,714	10,200	4,486	79%	Some equipment is scheduled to be relaced this fiscal year
Annual Software Subscriptions	7,360	5,088	5,500	12,000	6,500	118%	Reclassified multiple items within this line item
Programming	9,100	6,816	6,816	10,000	3,184	47%	Most programing needs this fiscal year were accomplished within capital projects, but this line item will be ongoing
Janitorial Service & Supplies	10,000	3,738	6,738	11,000	4,262	63%	Anticipated inflation for all supplies
Aqua Labs-Lab Tests	22,000	15,038	20,038	24,200	4,162	21%	Our original lab was purchased by a new company, have been seeing higher cost
Groundwater Monitoring	4,000	1,722	1,722	4,000	2,278	132%	Kept last FY budget figure
Conservation Crew/Fire Reduction/Safety	20,000	-	-	22,000	22,000		Not used in current FY due to grant funded fuels reduction projects, and the disbandment of the baseline crews with slight increase

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
SEWER EXPENSES

BUDGET ITEM	21/22 Adopted	21/22Year to Date-10	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
					\$	%	
Annual Collections System Camera Insp.	70,000	-	-	70,000	70,000		Kept last FY budget figure, experience difficulty getting contractors in Groveland
Biosolids Disposal	8,000	1,360	8,000	10,000	2,000	25%	Anticipated expense
General Engineering	10,000	4,781	6,381	10,000	3,619	57%	Increased progress meetings and correspondence for grant applications
Engineering-Regulatory	30,000	22,327	22,327	30,000	7,673	34%	New Line Item, re-classed from general engineering
Master Plan Development	10,600	6,432	10,600	-	(10,600)	-100%	
GIS and System Map Updates	15,000	1,638	12,500	35,500	23,000	184%	expecting to upload multiple GIS data points, and combine Arch GIS with Cartagraph
Safety Program Assessment and Update	10,000	7,618	10,618	11,000	382	4%	Multiple programs still needing to be completed
Hetch Hetchy RR Properties Acquisition				25,000	25,000		CEQA and Legal, Real Estate consultant
Sewer Rate Study				40,000	40,000		
TOTAL OUTSIDE SERVICES	235,276	80,271	116,954	324,900	207,946		
Other							
Memberships	5,000	2,713	3,713	5,500	1,787	48%	More certification were obtained last fiscal year, increasing membership cost
Training, Conferences & Travel	7,000	928	1,528	8,000	6,472	424%	Anticipating more offsite training, & increase in travel cost
Permits & Licenses	40,000	48,856	48,856	40,000	(8,856)	-18%	Paid annual Dam permit for 22/23 this fiscal year putting us over, will keep 21/22 adopted which we anticipate will cover any increases this fiscal year
Dam Monitoring Survey	4,000	-	-	4,000	4,000		
Employee Certification	5,000	2,405	2,805	6,000	3,195	114%	Anticipated increase in employee certifications
Employee Medical Testing	2,500	732	2,150	2,600	450	21%	More CDL drivers requiring updated physicals and increase in fit testing cost
Chemicals/Odor Control	40,000	30,140	40,000	50,000	10,000	25%	Anticipated cost increase, due to availability, shipping, and general increase
Utilities	100,000	92,997	124,000	136,000	12,000	10%	
I & I Study					-		
TOTAL OTHER	203,500	178,770	223,052	252,100	29,048		
TOTAL SEWER EXPENSES	1,453,715	1,014,549	1,268,417	1,708,263	439,846		
Admin Allocation Transfer Out	580,800	456,097	534,544	672,591	138,047	26%	
TOTAL SEWER WITH ADMIN	2,034,515	1,470,646	1,802,961	2,380,854	577,893	0	
Capital Outlay							
See Capital Outlay Sheet	7,525,334	599,869	1,627,088	7,347,247	5,720,159	352%	
TOTAL CAPITAL OUTLAY	7,525,334	599,869	1,627,088	7,347,247	5,720,159		
Reserve Set-Aside							
Annual Fund Reserve Set-Aside	100,000		100,000	100,000	-		
TOTAL RESERVE SET-ASIDE	100,000	-	100,000	100,000	-		
GRAND TOTAL WITH CAPITAL	9,659,849	2,070,515	3,530,049	9,828,101	6,298,052		

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
FIRE-REVENUE

BUDGET ITEM	21/22 Adopted	21/22Year to Date	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
					\$	%	
Taxes							
General Property Tax	1,130,673	670,420	1,134,027	1,170,246	36,219	3%	
TOTAL TAXES	1,130,673	670,420	1,134,027	1,170,246	36,219	0	
Variable Revenue							
Equipment Use Rental		54,625	54,625	20,000	(34,625)	-63%	
TOTAL VARIABLE REVENUE	-	54,625	54,625	20,000	(34,625)		
Grant and Loan Revenue							
Jones Hill Fire Break Grant		23,882	23,882	-	(23,882)	-100%	
Turnouts Grant		5,270	5,270		(5,270)	-100%	
CERT Revenue	19,650	7,650	7,650	25,000	17,350		County grant paid as reimbursement
GCSD Infrastructure Fuel Reduction Project	-	-	-	410,000	410,000		CCI State Grant for shaded fuel break
TOTAL GRANT AND LOAN REVENUE	19,650	36,802	36,802	435,000	398,198		
Other Non-Operating Revenue							
Interest Earned -LAIF	3,350	\$ 1,515	\$ 2,000	\$ 2,000	-	0%	
TOTAL NON-OPERATING REVENUE	3,350	1,515	2,000	2,000	-		
TOTAL FIRE REVENUE LESS GRANTS	1,134,023	726,560	1,190,652	1,192,246	428,944	0%	
TOTAL FIRE REVENUE	1,153,673	763,362	1,227,454	1,627,246	399,792	0	

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	21/22 Adopted	21/22 Year to Date	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
					\$	%	
CAL FIRE Contract							
Schedule "A" Plan	943,467	729,324	942,055	1,164,318	222,263	24%	Projected increase
TOTAL CAL FIRE CONTRACTS	943,467	729,324	942,055	1,164,318	222,263		
Salaries							
Regular Time	50,931	8,470	7,218	54,697	47,479		5% of Maintenance and Ops staff allocated to fund
Overtime	3,237	163	100	3,311	3,211		5% of Maintenance and Ops staff allocated to fund
Vacation Leave	2,542	36	291	2,914	2,623		5% of Maintenance and Ops staff allocated to fund
Admin Leave	106	4	4	114	110		5% of Maintenance and Ops staff allocated to fund
Sick Leave	2,366	410	188	2,668	2,480		5% of Maintenance and Ops staff allocated to fund
Holiday Pay/Misc/PT	2,836	437	514	3,344	2,830		5% of Maintenance and Ops staff allocated to fund
TOTAL SALARIES	62,018	9,521	8,315	67,049	58,734		
Benefits							
CalPERS Retirement	4,569	987	872	5,248	4,376	502%	5% of Maintenance and Ops payroll allocated to fund
FICA	3,334	590	516	3,740	3,224	625%	5% of Maintenance and Ops payroll allocated to fund
Medicare	780	138	120	875	755	629%	5% of Maintenance and Ops payroll allocated to fund
SUI	179	23	24	131	107	447%	5% of Maintenance and Ops payroll allocated to fund
Workers Comp	2,275	411	411	3,785	3,374	821%	5% of Maintenance and Ops payroll allocated to fund
Health/Vision/Dental Insurance	11,563	11,386	12,600	13,926	1,326	11%	5% of Maintenance and Ops payroll allocated to fund
TOTAL BENEFITS	22,700	13,536	14,543	27,706	13,163		
Retiree Medical							
Retiree Medical	2,000	1,742	2,000	2,200	200	10%	
TOTAL RETIREE MEDICAL	2,000	1,742	2,000	2,200	200		
Unfunded Pension Liability							
Unfunded Pension Liability	65,000	62,801	60,643	75,040	14,397	24%	
TOTAL UNFUNDED PENSION LIABILITY	65,000	62,801	60,643	75,040	14,397		
Equipment, Automotive, Maintenance & Repairs							
Radio Communications	3,800	-	5,000	5,000	-	0%	
Fuel	15,000	12,024	12,000	15,000	3,000	25%	Fuel price increases
Protective Clothing/Wildland	12,870	9,837	1,130	12,870	11,740	1039%	Kept last FY budgeted figure. Supply chain delays
Medical Supplies/EMS Equip.	4,700	1,604	1,500	1,500	-	0%	
Small Tools & Safety Equipment	4,500	2,061	4,500	4,500	-	0%	
Repair & Maint.-Station General	10,341	4,523	3,659	10,341	6,682	183%	Kept last FY budgeted figure
Repair & Maint.-Apparatus	20,000	5,308	20,490	20,000	(490)	-2%	
Repair & Maint.- Equipment	2,200	150	2,000	2,200	200	10%	
SCBA Equipment	7,500	1,290	7,505	7,500	(5)	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	80,911	36,797	57,784	78,911	21,127		

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	21/22 Adopted	21/22Year to Date	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
					\$	%	
Other							
Utilities	21,000	13,866	17,000	21,000	4,000	24%	Kept last FY budgeted figure
Office & Cleaning Supplies	4,900	4,573	4,900	5,390	490	10%	
Fire Prevention Supplies/Events	500	496	496	550	54	11%	
Cert Expenses	27,150	8,130	9,000	25,740	16,740		Equipment, supplies, training expenses and FF Rehab Modifications
Permits & Licenses		684	684	-	-		
TOTAL OTHER EXPENSE	53,550	27,750	32,080	52,680	21,284		
TOTAL FIRE EXPENSES	1,229,646	881,470	1,117,420	1,467,904	351,168	31%	
Admin Allocation Transfer Out	83,910	67,426	78,863	97,712	18,849	24%	
TOTAL FIRE WITH ADMIN	1,313,556	948,897	1,196,283	1,565,617	370,018		
Capital Outlay							
See Capital Outlay Sheet	168,745	71,599	81,068	584,540	503,472	621%	
TOTAL CAPITAL OUTLAY	168,745	71,599	81,068	584,540	503,472		
Reserve Set-Aside							
Annual Fund Reserve Set-Aside					-		
TOTAL RESERVE SET-ASIDE	-	-	-	-	-		
GRAND TOTAL WITH CAPITAL	1,482,301	1,020,495	1,277,351	2,150,157	873,490	68%	

Groveland Community Services District
Proposed FY 22/23 Annual Budget
PARKS-REVENUE

BUDGET ITEM	21/22 Adopted	21/22Year to Date-10mo	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
					\$	%	
Taxes							
General Property Tax	98,318	98,611	98,611	101,759	3,148	3%	
TOTAL TAXES	98,318	98,611	98,611	101,759	3,148		
Variable Revenue							
Use Fees	500	450	500	500	-	0%	
Dog Park Permit Fees	2,000	2,695	2,750	2,500	(250)	-9%	
Expense Refunds							
TOTAL VARIABLE REVENUE	2,500	3,145	3,250	3,000	(250)	(0)	
Grant and Loan Revenue							
Per Capita Grant	177,952	-	-	177,952	177,952		Estimate state reimbursement for property purchase in 2022/23 FY
Caltrans Clean CA Grant				770,359	770,359		Groveland Asset Rehabilitation and Beautification Project (80% grant)
					30,019		
Municipal Finance Corporation Loan				342,382	342,382		Proposed loan to cover 25% of Asset Rehab and Beautif project costs
TOTAL GRANT AND LOAN REVENUE	177,952	-	-	1,290,693	1,320,711	-	
Other Revenue							
Cell Tower Leases	54,000	46,051	55,438	56,675	1,237	2%	
Non Operating Income		250	250	-			
Interest Earned-LAIF	800	485	650	650	-	0%	
Donations (Movies in the Park)	1,000	1,260	2,250	2,000			Movies in the Park - 4 months
TOTAL OTHER REVENUE	55,800	48,045	58,588	59,325	1,237	0	
TOTAL PARK REVENUE LESS GRANTS	156,618	149,801	160,449	164,084	4,135	2%	
TOTAL PARKS REVENUE	334,570	149,801	160,449	1,454,777	1,324,846	807%	

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
PARKS-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Actual	21/22 Adopted	21/22 Year to Date	21/22 Projected FYE	Proposed 22/23	Projected FYE vs Proposed		REASON FOR CHANGE
							\$	%	
Salaries									
Regular Time	18,501	6,573	20,372	11,758	15,359	21,879	6,520	42%	
Overtime	445	163	1,295	549	511	1,324	813	159%	
Vacation Leave	1,195	(150)	1,017	30	78	1,166	1,088	1394%	
Admin Leave	91	4	42	1	1	46	45	4471%	
Sick Leave	606	190	98	487	425	1,067	642	151%	
Holiday Pay/Misc	1,281	463	1,135	754	769	1,338	569	74%	
TOTAL SALARIES	22,119	7,244	23,959	13,579	17,143	26,820	9,677		
Benefits									
CalPERS Retirement	1,890	612	1,828	1,220	1,497	2,099	602	40%	
FICA	1,371	449	1,333	842	1,063	1,496	433	41%	
Medicare	321	105	312	197	249	350	101	41%	
SUI	53	32	71	43	61	53	(9)	-14%	
Workers Comp	1,172	544	910	-	-	1,514	1,514	#DIV/0!	
Health/Vision/Dental Insurance	8,873	3,753	4,625	4,588	5,040	5,571	531	11%	
TOTAL BENEFITS	13,680	5,496	9,079	6,890	7,910	11,082	3,172		
Operating Expense									
Computer Maint/Prog./IT		6							
Dog Park	661	642	550	496	550	600	50	9%	
Repair & Maintenance	6,295	3,103	7,500	3,900	5,535	7,500	1,965	36%	Kept last FY budgeted figure
TOTAL OPERATING EXPENSE	6,956	3,751	8,050	4,396	6,085	8,100	2,015		
Other									
Utilities	34,620	39,740	52,000	38,390	52,000	57,200	5,200	10%	
Janitorial Services	7,193	11,730	12,500	13,589	16,589	17,000	411	2%	Increase in cleanings
Safety Equipment	115		1,200	6	1,200	1,260	60	5%	
Movies in the Park Expense		1,545	3,000	2,474	3,500	2,000			Moved from Admin
Park Master Plan	-	12,578		4,876			-		
Grant Application Assistance			25,000	7,865	7,865		(7,865)		
Municipal Finance Loan Payments						40,000	40,000		15 year loan of \$350,000
TOTAL OTHER EXPENSE	41,928	65,594	93,700	67,200	81,154	117,460	(2,194)		
TOTAL PARK EXPENSES	84,683	82,084	134,788	92,064	112,292	163,462	51,170		
Admin Allocation Transfer Out	55,093	15,933	19,215	17,763	20,633	21,976	1,343	7%	
TOTAL PARKS WITH ADMIN	139,776	98,017	154,003	109,827	132,925	185,438	52,513		
Capital Outlay									
See Capital Outlay Sheet	10,670	-	538,449	245,629	303,604	1,047,596	743,993	245%	
TOTAL CAPITAL OUTLAY	10,670	-	538,449	245,629	303,604	1,047,596	743,993		
Reserve Set-Aside									
Annual Fund Reserve Set-Aside			-				-		
TOTAL RESERVE SET-ASIDE	-	-	-	-	-	-	-		
TOTAL WITH CAPITAL	150,446	98,017	692,452	355,456	436,529	1,233,035	796,506		

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
Capital Outlay

FUND SHARE CAPITAL OUTLAY							
CIP Project	2019/20 Actual	20/21 Actual	2021/22 Adopted	2021/22 YTD	2021/22 Projected FYE	2022/23 Proposed	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)			175,000	7,807	110,000	110,000	Don't know if this will be completed 21/22 FY. Have in both FY budgets.
Fuel Tank Painting/Electronic Logging			150,000	17,123	22,123	250,000	Expanded project and Inflation cost of equipment & materials
Admin Building Upgrade-Phase 1			19,900			20,000	This phase will consist of having an engineering firm provide redesign and upgrade options
Truck #6 Replacement			40,000			46,910	Price increase due to year change to 2023 and discontinued fleet price
Truck #8 Replacemnt			40,000			44,097	Price increase due to year change to 2023 and discontinued fleet price
Dump Truck & Trailer			200,000	33,544	33,544	200,000	Will not receive until the 22/23 year with possible increase due to chassis availability and material cost increase. 21/22 expense is for trailer only
Truck 3 replacement			40,000			44,097	Price increase due to year change to 2023 and discontinued fleet price
Truck #15 Replacement						140,000	Will replace Truck 15 which is 18 years old and is past it's life expectancy
Tire Machine & Balancing Machine						16,500	Will give staff the ability to service tires onsite with minimal truck and shop down time
Electronic Sign Board						35,000	Will be used to
Heavy Equipment & Truck Lift						50,000	Current lift does not support heavy equipment, this will give staff the ability to work on heavy trucks/equipment safer
Shop Parts Washer						8,500	Will replace current rented parts washer with a new unit we own and maintain, currently spend around \$2500 for maintenance/service
New Collection and Distribution (C&D) Truck						50,000	C&D staff need an additional truck to be able to maintain work flow if any other trucks are down for any period of time.
Unmanned Aerial Vehicle (drone) with SAR and Infrared capabilities						30,000	Inspect easements, locate water leaks and inspect manholes in remote areas, CERT use to assist in search and rescue and spot fire location
TOTAL FUND SHARE CAPITAL OUTLAY	-	-	664,900	58,474	165,667	1,045,104	

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
Capital Outlay

WATER CAPITAL OUTLAY							
CIP Project	2019/20 Actual	20/21 Actual	2021/22 Adopted	2021/22 YTD	2021/22 Projected FYE	2022/23 Proposed	COMMENTS
Downtown Groveland/BOF Water System Rehab Planning	19,585	12,811					Complete, to be added to project total cost for fixed asset purposes
2022 Groveland Drought Resiliency Project (\$8.4M Grant)				6,017	10000	2,125,000	Assuming completion of design and CEQA permitting, bidding and start of construction
General Water Improvements		4,817	40,000	12,735	15,735	40,000	On-Going
Water Pump Replacements		9,023	20,000	3,996	3,996	20,000	On-Going
Treatment Plant General Improvements/Replacements			25,000		10,000	27,500	On-Going with slight increase
Big Creek-2G Clearwell, Butler Way Bypass	25,720	1,932,367	1,400,000	1,290,907	1,400,000	500,000	Tank 5 improvements using carryover contingency construction dollars
Ops Manager Truck			20,400	23,010	23,010	-	Purchase completed
IT/Instrumentation Tech Truck			27,200	23,010	23,010	-	Purchase completed
Generator Installations			80,000	8,699	8,699	150,000	Estimated cost of generator installations
Pump Control and Surge Valves			35,000		32,000	32,000	Might not receive until 22/23 year
New Trimble R2 (GPS locating device)			7,500	6,738	6,738	-	Purchase completed
2G Kohler Generator			107,000	104,311	104,311	-	Purchase completed, paid with \$287K in 20/21
Highland Pump Kohler Generator					46,310	46,310	Unsure on the delivery date, hoping to receive this fiscal year but could roll into next fiscal year. Will receive grant money for this. Paid for with \$287K in 20/21
Hach Lab Turbidimeter			3,800	3,796	3,796	-	Purchase completed
SCADA Improvements			36,000	25,797	36,000	30,000	This Project will expand the data we can collect with our new historian software, we will be able to pull data from Gen, pumps, VFD, Etc. (50/50)
Weather Station/Micro Server			3,000	3,066	3,066	-	Purchase completed
Big Creek Emergency Generator (IRWMP/DWR)		1,721	115,000	109,130	109,130	-	Purchase completed
Water Treatment Plant Flow Meters						32,500	Will replace both BC & 2G outdated influent and effluent flow meters
Big Creek WTP Asphalt Rehab						120,000	Will rehab all asphalt at the BCWTP, this was not done during last fiscal year pavement rehab project due to the Clearwell Project
Skip Loader Tractor						50,000	This new piece of equipment will be used to maintain district gravel/dirt roads and ditches which will be on-going maintenance moving forward. (50/50)
New OSG Unit @ Big Creek						55,000	Will replace the current outdated OSG with the latest equipment with more available parts/service
New OSG Unit @ 2G						55,000	Will replace the current outdated OSG with the latest equipment with more available parts/service
Chlorine analyzer for WTP x 4						25,000	We are starting to see a decline in the availability of Hach instruments and more importantly the chemicals each analyzer use, switching to the Rosemount would save in chemical cost since these do not use any reagents to operate, and we could remove the Hach service contract we have on our current analyzer
Chloramine analyzer for WTP x 4						25,000	We are starting to see a decline in the availability of Hach instruments and more importantly the chemicals each analyzer use, switching to the Rosemount would save in chemical cost since these do not use any reagents to operate, and we could remove the Hach service contract we have on our current analyzer
FUND SHARE CAPITAL OUTLAY-56%			372,344	32,745	92,774	585,258	
TOTAL WATER CAPITAL OUTLAY	45,305	1,960,739	2,292,244	1,653,957	1,928,575	3,918,568	
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	19,585	28,372	892,244	363,050	268,824	1,293,568	

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
Capital Outlay

SEWER CAPITAL OUTLAY							
CIP Project	2019/20 Actual	20/21 Actual	2021/22 Adopted	2021/22 YTD	2021/22 Projected	2022/23 Proposed	COMMENTS
Downtown Groveland/BOF Sewer Collection Rehab Project			4,149,176	73,716	90,000	4,294,176	Assume project 75% complete at FYE 2023
WWTP Emergency Generator (IRWMP/DWR)			85,000	94,486	94,486	-	Purchase completed, Revenue coming in 22/23
Wastewater Pump Replacements			46,000	38,982	40,226	46,000	On Going
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	60,084		1,300,000	66,792	124,444	1,175,556	This Project should go out to Bid in 2022/23 Fiscal Year
Concrete grading by Screw Press	1,313		200,000		200,000	200,000	work started but wont be completed until 2022/23 fiscal year
Road Maintenance	8,801		200,000	180,897	180,897	-	Completed
Ops Manager Truck			9,600	10,828	10,828	-	Purchase completed
IT/Instrumentation Tech Truck			12,800	10,828	10,828	-	Purchase completed
Vac-Tron Truck			533,075		-	533,075	Did not receive last FY due to chasis availability
Generator Installations			120,000	4,093	4,093	175,000	Estimated cost of generator installations
STP Blower & Gen Room Rehab			45,000	10,200	35,200	10,000	project started May 2022 with exception of the replacement of the door in the blower room which will be n
New Trimble R2			7,500	6,737	6,737	-	Purchase completed
Asphalt Rehabilitation			140,000		184,700	184,700	Increase due to Bid coming in higher than engineer estimate & project might not be finished in 21/22
Chlorine Gen Cell Tubes			4,734	4,734	4,734	-	Purchase completed
WWTP Pond 1 Liner			357,000	10,836	364,982	-	Bids came in higer than engineer estimate, planned for completion prior to June 30, 2022
Hach Lab Turbidimeter			1,787	1,787	1,787	-	Purchase completed
SCADA Improvements			23,000	12,140	23,000	30,000	This Project will expand the data we can collect with our new historian software, we will be able to pull data from Gen, pumps, VFD, Etc. (50/50)
Weather Station/Micro Server			3,000	3,066	3,066	-	Purchase completed
Flow Monitoring Equipment			35,000		35,000	35,000	This equipment will help monitor I&I in the collection system, staff is currently looking into products that will fit the District needs for years to come.
6" Sparling Tigermag EP				4,358	4,358	-	Purchase completed
LS#1 Kohler Generator					26,315	26,315	Unsure on the delivery date, hoping to receive this fiscal year but could roll into next fiscal year. Paid for with \$287K in 20/21
LS#7 Kohler Generator					43,300	43,300	Unsure on the delivery date, hoping to receive this fiscal year but could roll into next fiscal year. Paid for with \$287K in 20/21
LS#8 Kohler Generator				21,584	21,584	-	Purchase completed. Paid for with \$287K in 20/21
LS#9 Kohler Generator				21,584	21,584	-	Purchase completed. Paid for with \$287K in 20/21
LS#13 Kohler Generator					31,985	31,985	Unsure on the delivery date, hoping to receive this fiscal year but could roll into next fiscal year. Paid for with \$287K in 20/21
Sensaphone Sentinel						30,000	Will replace 3G Verizon auto dialer system which is no longer supported; new system will provide more function and will be able to backup SCADA
STP Polymer Pump						20,000	Will reduce staff time, make handling polymer safer and allow continuous flow during 24hr periods
Skip Loader Tractor						50,000	This equipment will be used to maintain District gravel/dirt roads and ditches
Odor Control Dosing Pump System						10,000	Will allow chemical odor control dosing on a time interval basis, currently staff performs this two (2) times a week and as needed per complaints
New OSG Pump @ STP						55,000	Will replace the current outdated OSG with the latest equipment with more available parts/service
FUND SHARE CAPITAL OUTLAY-38%			252,662	22,220	62,953	397,140	
TOTAL SEWER CAPITAL OUTLAY	70,198		7,525,334	599,869	1,627,088	7,347,247	
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	70,198	-	3,376,158	431,667	1,297,833	2,951,471	

Groveland Community Services District
Proposed FY 2022/23 Annual Budget
Capital Outlay

FIRE CAPITAL OUTLAY							
CIP Project	2019/20 Actual	20/21 Actual	2021/22 Adopted	2021/22 YTD	2021/22 Projected FYE	2022/23 Proposed	COMMENTS
SCBA Fill Station	32,796						
Operations Roof R & M, siding, windows, paint	1,775						
Asphalt repair (driveway/employee parking area)			56,000		62,785	62,785	Increase due to Bid coming in higher than engineer estimate & project might not be finished in 21/22
Extrication Equipment			47,000	46,766			
Thermal Imaging Camera			14,000	13,975			
Rescue Struts			8,500	7,934			
Turnouts - 4 Complete Sets						17,000	Replacing older outdated turnouts
Hand Held Radios - 5 Complete Packages						14,000	Upgrading hand held radios to current standard radios
3 Mobile Radio Packages						14,000	Replacing outdated mobile radios in 3 fire apparatus
SCBA Fill Station Storage Bottles						14,500	Upgrading storage bottles to new standard equipment
GCSO Infrastructure Fuel Reduction Project			10,000		10,000	410,000	Shaded fuel break on 119 acres of GCSO property
FUND SHARE CAPITAL OUTLAY-5%			33,245	2,924	8,283	52,255	
TOTAL FIRE CAPITAL OUTLAY	34,571	-	168,745	71,599	81,068	584,540	

PARK CAPITAL OUTLAY							
Projects	2019/20 Actual	20/21 Actual	2021/22 Adopted	2021/22 YTD	2021/22 Projected FYE	2022/23 Proposed	COMMENTS
Park Amphitheater	10,670						
General Park Upgrades			10,000		10,000	10,000	
Mary Laveroni Park Improvement Project			155,000	45,596	45,596		Now shown below in separate projects
Groveland Asset Rehabilitation and Beautification Project						1,027,145	Assume project 75% complete at FYE, Funded by Clean CA Grant at 80%
HH Railroad Trail Project			100,000	22,516	35,000		
Park 37 Acre Parcel Purchase			187,800	176,932	176,932	-	
Park Parking Lot Repair			79,000		34,419		project might not be finished in 21/22
FUND SHARE CAPITAL OUTLAY-1%			6,649	585	1,657	10,451	
TOTAL PARK CAPITAL OUTLAY	10,670	-	538,449	245,629	303,604	1,047,596	