

Fiscal
Year
2025/26
Final Budget
Presentation
June 10,
2025



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Introduction

We are pleased to present to the Board of Directors the preliminary draft FY2025/26 budget, which will be described in detail in this presentation. The intent of this document is to explain, in narrative form, how the budget is structured to support the achievement of Board goals and management objectives.

This draft provides background on how management approached budget development this year — outlining what is and isn't included, any anticipated changes in operations or administration, and the capital investments being proposed. Following the Board's review and input, this document will become the final budget narrative that accompanies and explains the adopted budget for both the Board and the public. It also serves as a key reference to ensure financial continuity and stability through future transitions in leadership and governance.

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

Budget Policies

POLICY TITLE: BUDGET POLICIES POLICY NUMBER: 403

ADOPTED: October 11, 2010

AMENDED: March 10, 2020, RESOLUTION: 08-2020

403.1 District Governmental Fund and Enterprise Fund Budgets

The District shall establish a separate budget for each fiscal year for each of its authorized services.

403.2 Preliminary and Final Budget

Pursuant to Government Code § 61110, the Board of Directors shall adopt a preliminary or final budget on or before July 1 of each fiscal year that shall conform to the accounting and budgeting procedures for special districts contained in Title II of the California Code of Regulations Section 1031.1 et seq. and Section 1121 et seq.

In addition to the budget Public Hearing notice publication requirements contained in California law, the Notice of Hearing of the Board of Directors on the proposed final budget shall be published prominently on the District's website. Although Government Code § 61110 requires that the District's final budget be adopted on or before September 1 of each fiscal year, the goal of the Board of Directors is to review a preliminary budget at the regular meeting in May and adopt the final budget by the end of the fiscal year (June 30th).

403.3 Budget Documents

The budget shall include a memorandum of transmittal describing the linkage between the recommended budget and accomplishments of the Board's goals and objectives, and highlighting the important aspects of changes in the budgets for each of the Funds for each fiscal year. The budget memorandum shall explain any areas where the recommended or final budget falls short of supporting the Board Goals.

The form of the budget document for both the preliminary budget and the final budget for each fund shall be summarized by activity areas for which budgeted funds are to be allocated. The budget shall include detailed expense information for each Fund maintained by the District and shall include a separate Capital Improvement/Equipment Replacement Schedule.

Administration expense estimations and budgeted amounts are projected for each fiscal year for the purpose of budget/expense transparency, but not as a separate fund requiring the balancing of revenue and expenses. The expense of District administration is to be funded proportionally by each service fund based on benefits received.

403.4 Long-Term Financial Planning

Management shall develop a forecast of anticipated expenditures and revenues in each Fund for a relevant period of time into the future for the purpose of determining the adequacy of enterprise fund rates and charges to cover operating expenses, debt service and capital improvements/replacements. The General Manager shall propose to the Board the engagement of the professionals necessary to optimize the efficiency of long-term expenses and ensure the adequacy of revenue, including the performance of technical studies such as master plans, rate studies, detailed financial analysis and compensation studies. Linkage between the professional studies and annual budgets shall be detailed in the budget memorandum.

403.5 Amendment of Budget

The General Manager is authorized to make expenditures and transfer funds between budget categories within each fund and within the amount of the total approved fund expense budget. At any regular or special meeting of the Board of Directors after the adoption of the final budget, the Board of Directors may take action by Resolution to amend the budget, and to reflect the intra-fund transfers made by the General Manager and to adopt a modified Capital Improvement/Replacement schedule.

403.6 Budgeted Reserve Funds

The annual fiscal year budget shall separately identify and include approved reserve deposits and expenditures for each

fund in accordance with current District policy and approved financial plans.

403.9 Quarterly Report of Revenues and Expenses in Comparison to Budget

The Board of Directors shall review on a quarterly basis a financial report which details the revenues and expenditures of the District for each Governmental Fund and Enterprise Fund during each quarter of the fiscal year and compares those revenues and expenses to the projected revenues and expenses set forth in the adopted final budget for each fund. Such report shall include an estimate of the percentage of the total allocated budget amount received in revenues or disbursed as expenditures in each fund in each quarter of the fiscal year. Explanations shall be provided in the report for variances from the approved budget.

Accountability

Budgeting is a key management tool used to continuously improve financial practices and assess the cost of providing different levels of public services. For instance, it enables management to quickly identify when material and supply costs have been underestimated, and more importantly, to pinpoint whether the overage is due to maintenance, state permits, or staff salaries. This level of detail empowers the Board to fulfill its fiscal responsibilities—whether by seeking clarification, amending the budget, or exploring options to increase revenue or reduce expenses. The budget also outlines the annual spending plan, directly supporting and justifying the service rates charged. Staying within budget, achieving the District's goals, and maintaining reserves for infrastructure and operations all serve as indicators of financial health and success.

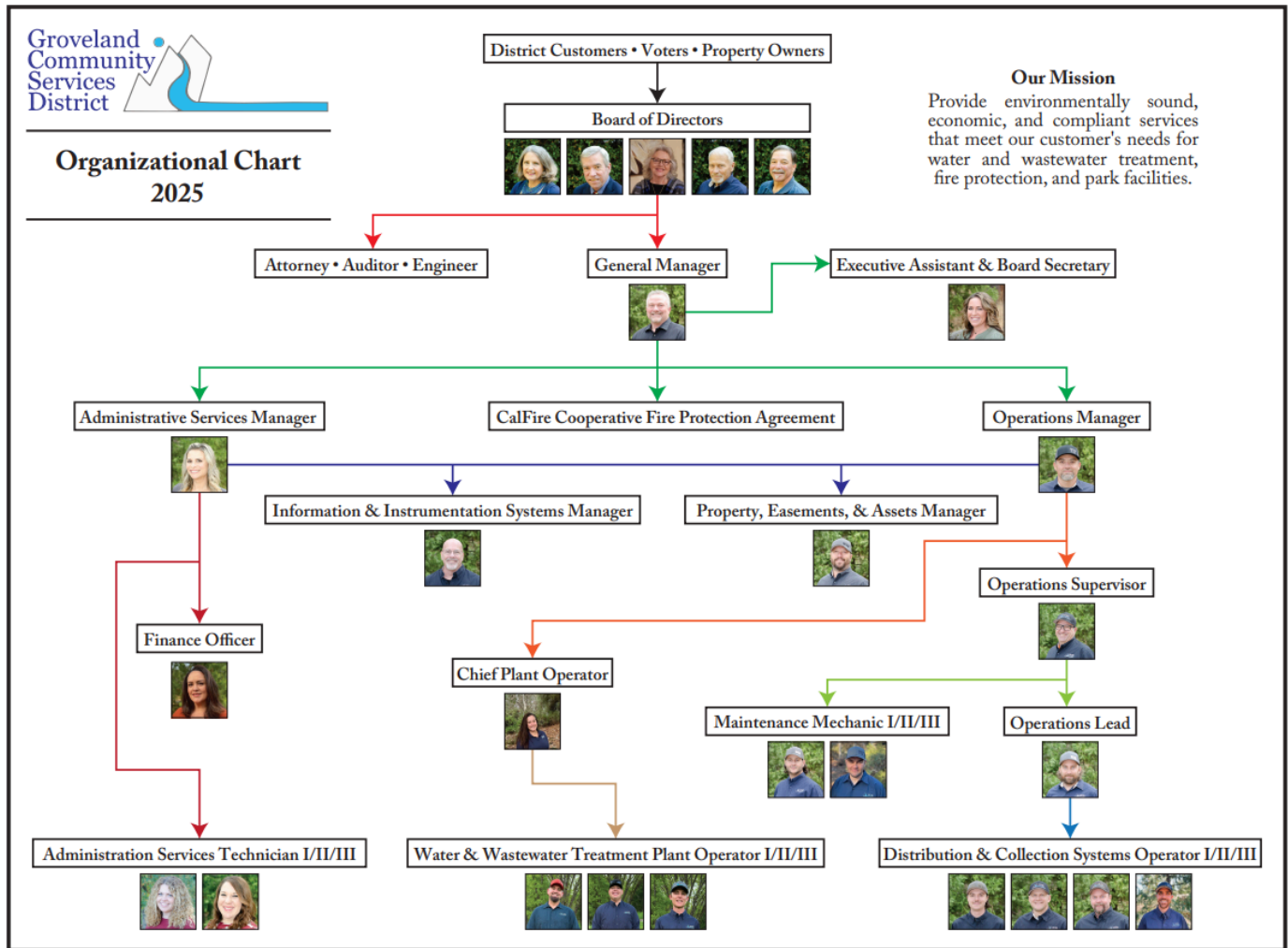
Transparency

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 pandemics. 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 \$5,000 and useful life of greater than three years)

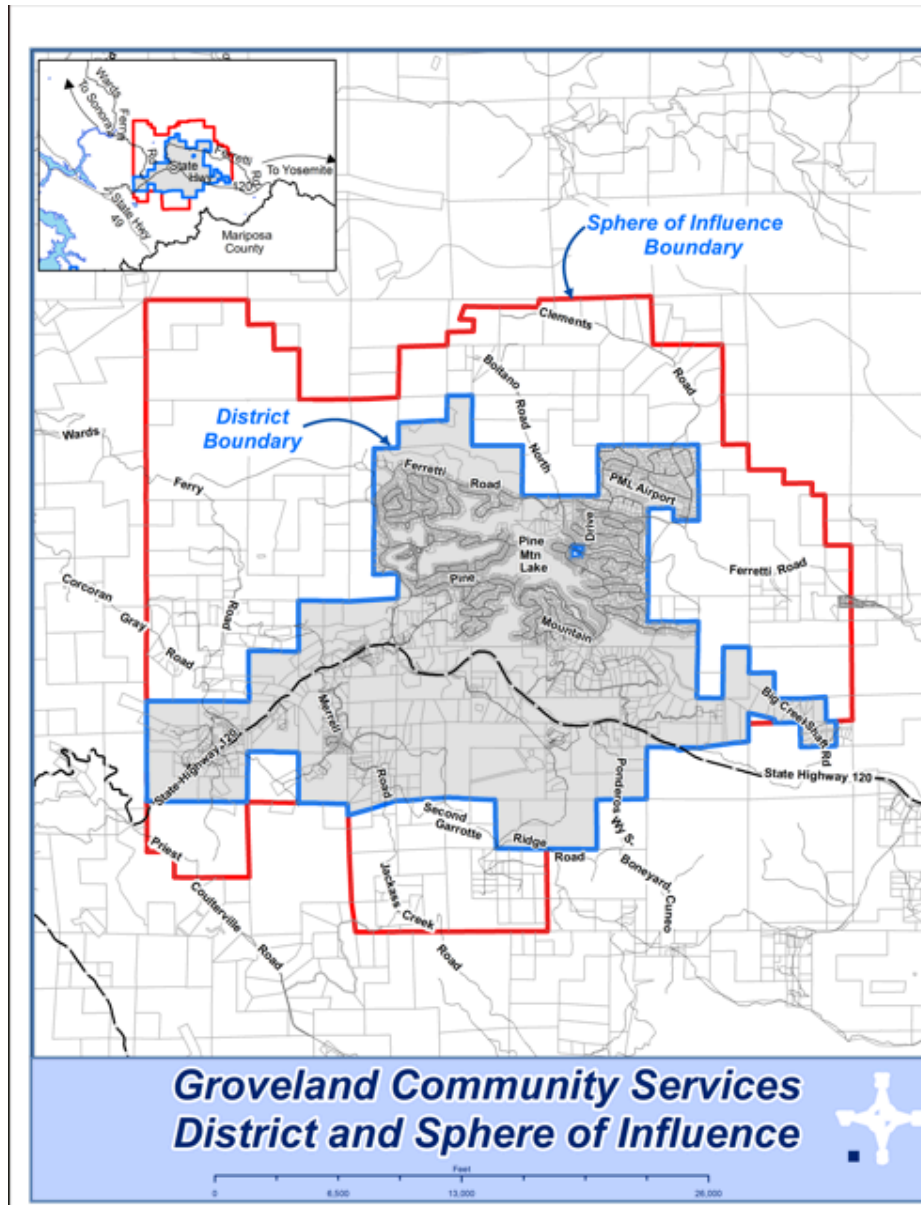
These expense categories are easily understood by the layperson and prepared for the Board and public to understand how much we spend on employees and the cost change from year to year; the amounts invested in infrastructure and equipment replacement, the cost of loans, contracted services and maintenance. To provide a basis of budget understanding, the assumptions, criteria and procedures of budget development are articulated in this memorandum to offer the reader the background necessary to comprehend the methodology used and performance of the 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.

Organizational Chart



The District's Sphere of Influence

A district's sphere of influence refers to the geographic area beyond its current boundaries where it is likely to expand or provide services in the future. It's a planning tool used primarily in California by Local Agency Formation Commissions (LAFCOs) to guide decisions about boundary changes, annexations, and long-term service planning.



Executive Summary

The FY2025/26 budget presented in the following pages was developed to support the Board's goals while maintaining a balanced and responsible financial plan. It reflects a practical approach to managing resources, with a focus on long-term stability and sustainability.

Several key factors influenced this year's budget. Proposed water and sewer rate increases are included as part of the revenue projections, though they have not yet been formally approved. These adjustments are necessary to support ongoing operations and ensure continued investment in critical infrastructure.

Recognizing the District's current financial position, no new major capital projects have been included. The focus remains on rebuilding reserves before taking on additional commitments. The capital projects that are moving forward are primarily funded with the remaining grant funds, minimizing the impact on reserves and the operating budget.

Overall, the budget remains largely consistent with prior years, with modest increases to account for inflation and other known cost drivers. This approach helps maintain current service levels while positioning the District for future needs.

Board Direction and Goals

The staffing plans, employee development strategies, projects, major purchases, technology, studies and management actions planned for 2025/2026 are each intended to support the 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 Costs 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

Budget Timeline

The following outlines the timeline for the FY2025/26 budget process.

FY2025/26 Budget Calendar

- **June 3, 2025**
Present Preliminary FY2025/26 Budget to the Board of Directors for review and comment.
- **June 10, 2025**
Present Final FY2025/26 Budget at a Public Hearing to Board of Directors for adoption.
- **February 24, 2026**
Present Mid- Year FY2025/26 Budget Adjustments to the Board of Directors as needed.

Proposed Personnel Changes

The chart below identifies the current Board approved positions along with the proposed changes for FY2025/26.

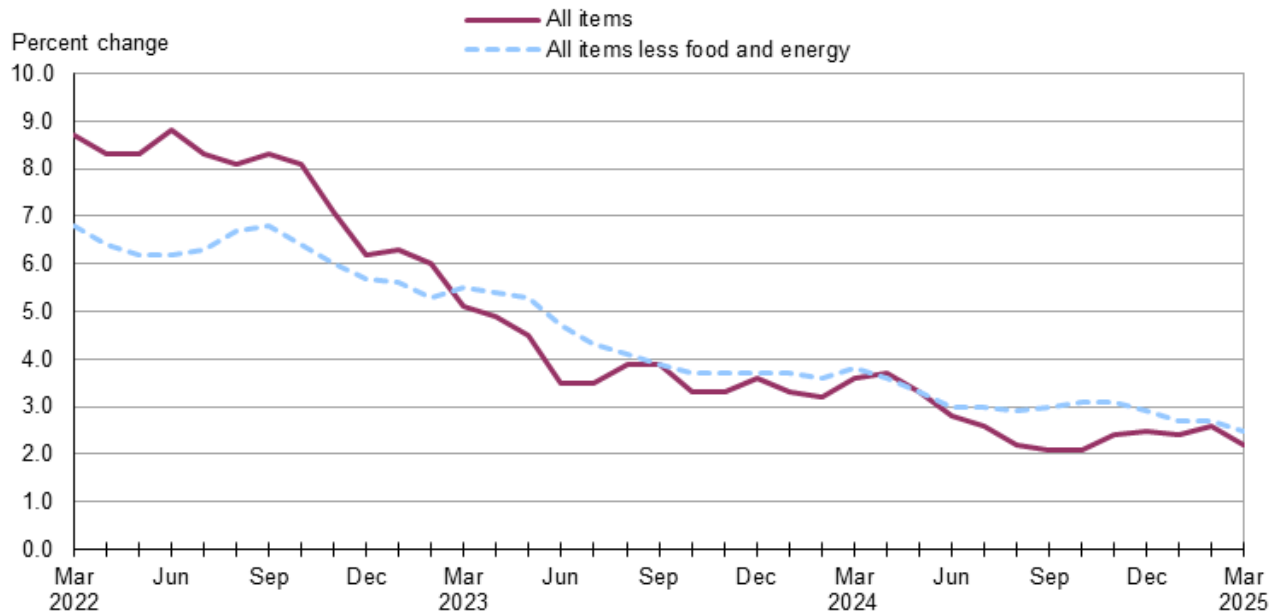
Board Approved and Proposed Positions

Classification / Position Title	Actual FY25	Proposed FY26	Change
<u>Administration Department</u>			
General Manager	1	1	0.00
Administrative Services Manager	1	1	0.00
Administrative Services Technician I	1	2	1.00
Administrative Services Technician II	1	1	0.00
Administrative Services Technician III	0	0	0.00
Executive Assistant - Board Secretary	1	1	0.00
Finance Officer	1	1	0.00
Information/Instrumentation Systems Manager	1	1	0.00
<u>Maintenance Department</u>			
Collection and Distribution System Operator I	0	2	2.00
Collection and Distribution System Operator II	4	4	0.00
Collection and Distribution System Operator III	0		0.00
Collections and Distribution Lead	1	1	0.00
Maintenance Mechanic I	1	1	0.00
Maintenance Mechanic II	0	0	0.00
Maintenance Mechanic III	1	1	0.00
Operations & Maintenance Manager	1	1	0.00
Operations & Maintenance Supervisor	1	1	0.00
District Property, Easements, and Assets Manager	1	1	0.00
<u>Operations Department</u>			
Chief Plant Operator	1.5	1	(0.50)
Water/Wastewater Operator I	1	2	1.00
Water/Wastewater Operator II	2	2	0.00
Water/Wastewater Operator III	0	0	0.00
	21.5	25	3.5

Cost of Living Increase

The current MOU states that the District salary schedule will be adjusted July 1 of each year by the CPI-U Western Region March 12- Month Average, but no less than 1%. Per this direction, the budget includes a cost of living adjustment increase of 2.2%.

Chart 1. Over-the-year percent change in CPI-U, West region, March 2022–March 2025



Proposed Salary Range Schedule

Groveland Community Services District
 Proposed Salary Range Schedule FY 2025-26
 2.2% COLA Adjustment

FACTORS	
Range 6, Step 5, Annual	\$66,504.61
Step Increase	5.00%
Range Increase	2.50%
Pay Periods per Year	26
Hours per Year	2,080

lowest current salary

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
1	48,559	50,777	53,316	55,981	58,780	4,030	4,231	4,443	4,665	4,898	1,859.95	1,952.95	2,050.60	2,153.13	2,260.78	23.25	24.41	25.63	26.91	28.26
2	49,568	52,046	54,648	57,381	60,250	4,131	4,337	4,554	4,782	5,021	1,906.45	2,001.77	2,101.86	2,206.96	2,317.30	23.83	25.02	26.27	27.59	28.97
3	50,807	53,347	56,015	58,815	61,756	4,234	4,446	4,668	4,901	5,146	1,954.11	2,051.82	2,154.41	2,262.13	2,375.24	24.43	25.65	26.93	28.28	29.69
4	52,077	54,691	57,415	60,266	63,300	4,340	4,557	4,785	5,024	5,275	2,002.97	2,103.11	2,208.27	2,318.88	2,434.62	25.04	26.29	27.60	28.98	30.43
5	53,379	56,048	58,850	61,793	64,883	4,448	4,671	4,904	5,149	5,407	2,053.04	2,155.69	2,263.48	2,376.65	2,495.48	25.66	26.95	28.29	29.71	31.19
6	54,714	57,449	60,322	63,338	66,505	4,559	4,787	5,027	5,278	5,542	2,104.37	2,209.58	2,320.06	2,436.07	2,557.87	26.30	27.62	29.00	30.45	31.97
7	56,081	58,885	61,830	64,921	68,167	4,673	4,907	5,152	5,410	5,681	2,156.97	2,264.82	2,378.06	2,496.97	2,621.82	26.96	28.31	29.73	31.21	32.77
8	57,483	60,358	63,375	66,544	69,871	4,790	5,030	5,281	5,545	5,823	2,210.90	2,321.44	2,437.52	2,559.39	2,687.36	27.64	29.02	30.47	31.99	33.59
9	58,920	61,866	64,960	68,208	71,618	4,910	5,156	5,413	5,684	5,968	2,266.17	2,379.48	2,496.45	2,623.38	2,754.55	28.33	29.74	31.23	32.79	34.43
10	60,393	63,413	66,544	69,813	73,409	5,033	5,284	5,549	5,826	6,117	2,322.83	2,438.97	2,560.92	2,688.96	2,823.41	29.04	30.49	32.01	33.61	35.29
11	61,903	64,998	68,248	71,661	75,244	5,159	5,417	5,687	5,972	6,270	2,380.90	2,499.94	2,624.94	2,756.19	2,893.99	29.76	31.25	32.81	34.45	36.17
12	63,451	66,623	69,955	73,452	77,125	5,288	5,552	5,830	6,121	6,427	2,440.42	2,562.44	2,690.56	2,825.09	2,967.34	30.51	32.03	33.63	35.31	37.09
13	65,037	68,288	71,703	75,289	79,053	5,420	5,691	5,975	6,270	6,582	2,501.43	2,626.50	2,757.83	2,895.72	3,040.50	31.27	32.83	34.47	36.20	38.01
14	66,663	69,996	73,496	77,171	81,029	5,555	5,833	6,125	6,431	6,752	2,563.97	2,692.16	2,826.77	2,968.11	3,116.52	32.05	33.65	35.33	37.10	38.96
15	68,330	71,746	75,333	79,100	83,055	5,694	5,979	6,278	6,592	6,921	2,628.06	2,759.47	2,897.44	3,042.31	3,194.43	32.85	34.49	36.22	38.03	39.93
16	70,038	73,550	77,217	81,078	85,132	5,836	6,128	6,435	6,756	7,094	2,693.77	2,828.45	2,969.88	3,118.37	3,274.29	33.67	35.36	37.13	38.98	40.93
17	71,789	75,378	79,147	83,105	87,260	5,982	6,282	6,596	6,925	7,272	2,761.11	2,899.17	3,044.12	3,196.33	3,356.15	34.51	36.24	38.05	39.95	41.95
18	73,584	77,263	81,126	85,182	89,441	6,132	6,439	6,760	7,099	7,453	2,830.14	2,971.64	3,120.23	3,276.24	3,440.05	35.38	37.15	39.00	40.95	43.00
19	75,423	79,194	83,154	87,312	91,677	6,285	6,600	6,930	7,276	7,640	2,900.89	3,045.94	3,198.23	3,355.14	3,526.05	36.28	38.07	39.98	41.96	44.08
20	77,309	81,174	85,233	89,496	93,969	6,444	6,765	7,103	7,458	7,837	3,028.88	3,177.57	3,328.19	3,482.15	3,642.02	37.17	39.00	40.96	43.02	45.16
21	79,241	83,204	87,364	91,732	96,318	6,603	6,934	7,280	7,644	8,027	3,104.75	3,260.14	3,420.14	3,584.15	3,754.58	38.10	40.00	42.00	44.10	46.31
22	81,223	85,284	89,548	94,025	98,726	6,769	7,107	7,462	7,835	8,227	3,183.94	3,340.14	3,501.14	3,666.15	3,836.17	39.05	41.00	43.05	45.20	47.46
23	83,253	87,416	91,787	96,376	101,195	6,938	7,285	7,649	8,031	8,433	3,264.24	3,422.04	3,584.24	3,751.25	3,923.05	40.03	42.03	44.13	46.33	48.65
24	85,334	89,601	94,081	98,785	103,724	7,111	7,467	7,840	8,232	8,644	3,346.20	3,504.20	3,681.51	3,864.43	4,052.40	41.03	43.08	45.23	47.49	49.87
25	87,468	91,841	96,331	101,255	106,318	7,289	7,653	8,036	8,438	8,860	3,431.14	3,613.35	3,798.97	3,994.42	4,191.14	42.05	44.15	46.30	48.61	51.07
26	89,654	94,137	98,844	103,786	108,976	7,471	7,845	8,237	8,649	9,081	3,520.25	3,704.25	3,891.69	4,084.17	4,282.17	43.10	45.26	47.52	49.90	52.39
27	91,896	96,491	101,315	106,361	111,700	7,658	8,041	8,433	8,836	9,260	3,609.54	3,794.18	3,981.94	4,174.43	4,371.15	44.18	46.39	48.71	51.16	53.64
28	94,194	98,903	103,848	109,040	114,492	7,849	8,242	8,654	9,087	9,541	3,702.82	3,893.96	4,089.15	4,288.66	4,492.05	45.29	47.55	49.93	52.42	55.04
29	96,548	101,375	106,444	111,766	117,355	8,046	8,448	8,870	9,314	9,780	3,793.39	3,989.06	4,194.01	4,398.71	4,603.64	46.42	48.74	51.18	53.73	56.42
30	98,962	103,910	109,105	114,561	120,289	8,247	8,659	9,092	9,547	10,024	3,896.22	4,096.53	4,301.36	4,506.18	4,711.56	47.58	49.96	52.45	55.08	57.83
31	101,436	106,508	111,833	117,425	123,296	8,453	8,876	9,319	9,785	10,275	3,991.38	4,196.44	4,401.27	4,606.53	4,812.67	48.77	51.21	53.77	56.45	59.28
32	103,972	109,170	114,623	120,360	126,378	8,664	9,098	9,552	10,030	10,523	4,091.98	4,298.86	4,506.24	4,713.58	4,921.40	49.99	52.49	55.11	57.87	60.76
33	106,571	111,900	117,494	123,369	129,538	8,881	9,325	9,791	10,281	10,785	4,194.98	4,403.83	4,612.92	4,821.97	5,032.52	51.24	53.80	56.49	59.31	62.28
34	109,235	114,697	120,432	126,453	132,776	9,103	9,559	10,036	10,538	11,065	4,301.36	4,511.42	4,721.99	4,933.59	5,146.77	52.52	55.14	57.80	60.79	63.83
35	111,966	117,564	123,443	129,615	136,096	9,331	9,797	10,287	10,801	11,341	4,412.24	4,623.91	4,836.39	5,049.31	5,263.24	53.83	56.52	59.25	62.31	65.43
36	114,765	120,504	126,529	132,855	139,498	9,564	10,042	10,544	11,071	11,625	4,524.05	4,737.44	4,951.51	5,166.84	5,383.00	55.18	57.93	60.83	63.87	67.07
37	117,634	123,516	129,692	136,177	142,985	9,804	10,293	10,808	11,348	11,915	4,634.40	4,848.15	5,062.96	5,278.46	5,494.44	56.56	59.38	62.35	65.47	68.74
38	120,575	126,604	132,934	139,581	146,560	10,049	10,550	11,076	11,632	12,213	4,744.51	4,959.38	5,174.85	5,391.51	5,609.02	57.97	60.87	63.91	67.11	70.46
39	123,590	129,769	136,258	143,070	150,224	10,298	10,814	11,355	11,923	12,519	4,854.45	5,070.12	5,286.68	5,503.71	5,721.78	59.42	62.39	65.51	68.78	72.22

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
40	126,679	133,013	139,664	146,647	153,980	10,557	11,084	11,639	12,221	12,832	4,872.28	5,115.90	5,371.69	5,640.28	5,922.29	60.90	63.95	67.15	70.50	74.03
41	129,846	136,339	143,156	150,313	157,829	10,821	11,362	11,930	12,526	13,152	4,994.09	5,243.80	5,505.99	5,781.28	6,070.35	62.43	65.55	68.82	72.27	75.88
42	133,093	139,747	146,735	154,071	161,775	11,091	11,646	12,228	12,839	13,481	5,118.94	5,374.89	5,643.64	5,925.82	6,222.11	63.99	67.19	70.55	74.07	77.78
43	136,420	143,241	150,403	157,923	165,819	11,368	11,937	12,534	13,160	13,818	5,246.92	5,509.26	5,784.73	6,073.96	6,376.86	65.59	68.87	72.31	75.92	79.72
44	139,830	146,822	154,163	161,871	169,965	11,655	12,235	12,847	13,493	14,164	5,379.09	5,645.99	5,924.84	6,225.51	6,537.10	67.23	70.59	74.12	77.82	81.71
45	143,323	150,492	158,017	165,914	174,214	11,944	12,544	13,168	13,826	14,518	5,512.48	5,788.17	6,073.58	6,378.15	6,700.53	68.93	72.37	75.97	79.77	83.76
46	146,909	154,255	161,967	170,066	178,569	12,242	12,855	13,497	14,172	14,881	5,650.36	5,932.87	6,228.52	6,540.99	6,868.04	70.63	74.16	77.87	81.76	85.85
47	150,582	158,111	166,017	174,317	183,033	12,548	13,176	13,835	14,526	15,253	5,791.61	6,081.20	6,385.26	6,704.52	7,037.44	72.40	76.01	79.82	83.81	88.00
48	154,347	162,064	170,167	178,675	187,609	12,862	13,505	14,181	14,890	15,634	5,936.41	6,233.23	6,544.89	6,872.13	7,215.74	74.21	77.92	81.81	85.90	90.20
49	158,205	166,115	174,421	183,142	192,299	13,184														

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
92	457,453	480,326	504,342	529,560	556,038	38,121	40,027	42,029	44,130	46,336	17,594.37	18,474.08	19,397.79	20,367.68	21,386.06	219.93	230.93	242.47	254.60	267.33
93	468,890	492,334	516,951	542,799	569,939	39,074	41,028	43,079	45,233	47,495	18,034.22	18,935.94	19,882.73	20,876.87	21,920.71	225.43	236.70	248.53	260.96	274.01
94	480,612	504,643	529,875	556,369	584,187	40,051	42,054	44,156	46,364	48,682	18,485.08	19,409.33	20,379.80	21,398.79	22,468.73	231.06	242.62	254.75	267.48	280.86
95	492,627	517,259	543,122	570,278	598,792	41,052	43,105	45,260	47,523	49,899	18,947.21	19,894.57	20,889.30	21,933.76	23,030.45	236.84	248.68	261.12	274.17	287.88
96	504,943	530,190	556,700	584,535	613,761	42,079	44,183	46,392	48,711	51,147	19,420.89	20,391.93	21,411.53	22,482.10	23,606.21	242.76	254.90	267.64	281.03	295.08
97	517,567	543,445	570,617	599,148	629,105	43,131	45,287	47,551	49,929	52,425	19,906.41	20,901.73	21,946.82	23,044.16	24,196.37	248.83	261.27	274.34	288.05	302.45
98	530,506	557,031	584,883	614,127	644,833	44,209	46,419	48,740	51,177	53,736	20,404.07	21,424.27	22,495.49	23,620.26	24,801.27	255.05	267.80	281.19	295.25	310.02
99	543,768	570,957	599,505	629,480	660,954	45,314	47,580	49,959	52,457	55,079	20,914.17	21,959.88	23,057.67	24,210.77	25,421.31	261.43	274.50	288.22	302.63	317.77
100	557,363	585,231	614,482	645,217	677,478	46,447	48,769	51,208	53,768	56,456	21,437.03	22,508.88	23,634.32	24,816.04	26,056.84	267.96	281.38	295.43	310.20	325.71

**Groveland Community Services District
Salary Schedule Range Placement**

Class Title	Salary Range	Maximum Monthly Salary
Administrative Services Technician I	3	\$5,146
Administrative Services Technician II	7	\$5,681
Administrative Services Technician III	13	\$6,588
Chief Plant Operator	28	\$9,541
Collection and Distribution System Operator I	7	\$5,681
Collection and Distribution System Operator II	11	\$6,270
Collection and Distribution System Operator III	15	\$6,921
Collections and Distribution Lead	19	\$7,640
Executive Assistant - Board Secretary	28	\$9,541
Finance Officer	40	\$12,832
Maintenance Mechanic I	14	\$6,752
Maintenance Mechanic II	18	\$7,453
Maintenance Mechanic III	22	\$8,227
Administrative Services Manager	48	\$15,634
Operations & Maintenance Manager	45	\$14,518
Information/Instrumentation Systems Manager	36	\$11,625
Operations & Maintenance Supervisor	28	\$9,541
District Property, Easements, and Assets Manager	27	\$9,308
Water/Wastewater Operator I	11	\$6,270
Water/Wastewater Operator II	15	\$6,921
Water/Wastewater Operator III	19	\$7,640
General Manager	Contract	\$215,868/Annually
Board Members	N/A	\$121.50 per Meeting

Departments Summary

All GCSD administrative or overhead expenses are budgeted annually in their own category for transparency and evaluation purposes. The salary and benefits of administrative staff, office expenses, insurance, board expenses and other basic costs incurred to administer the affairs of the District, regardless of the services provided, are accounted for in the administration expense. As a standard practice in allocating District administrative expenses, costs are distributed to the various services provided, at an allocation percentage based on the level of administrative effort that goes into delivering the respective service.

Beginning in 2018/19, GCSD began allocating administrative expenses to each of its service funds based on an appropriate percentage of benefit derived. Prior to 2018/19, GCSD distributed the administrative expense only to the water, sewer and fire services, with very little to nothing charged to park service expenses. There is most obviously a benefit derived by the park service by sharing office administrative expenses with other services; since if these services were provided by a separate special district, there would be expenses for a separate office, staff and Board expenses in an amount that would certainly exceed the shared administrative expenses of a CSD.

The following pages detail revenue and expenses by department for each fund.

Enterprise Funds

As a self-supporting operation, the District utilizes enterprise funds to manage its water and sewer services. Enterprise funds are used to account for government activities that operate similarly to private businesses, where fees and service charges are the primary source of revenue. This approach ensures that the full cost of providing water and sewer services, including operations, maintenance, and capital improvements, is covered by user fees, rather than general tax revenues. By treating these services as standalone financial entities, the District promotes transparency, accountability, and long-term sustainability, in alignment with governmental accounting standards.

The Local Agency Formation Commission (LAFCO) Resolution that established GCSD assigns the District the responsibility to providing water and sewer services. These services must be delivered in a manner that protects public health and safety and complies with all applicable State and Federal permits, regulations, and laws. The District is legally obligated to provide our community with safe drinking water. Failure to comply with Safe Drinking Water laws and requirements can result in significant fines, penalties, and costly unplanned improvements. Arguments citing insufficient funding, high unemployment, or low household income as reasons for non-compliance will not absolve the District from enforcement actions or the requirement to adhere to legal standards.

As stewards of our community's health, our staff and management are committed to ensuring that customer water quality is not compromised, regardless of budget constraints.

Services Criteria

The 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:

- 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
- Preventative maintenance of the water system will increase with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- System repair and maintenance capital improvements will continue at FY2025 pace
- Water and wastewater quality will be maintained at all times
- Efforts and expenditures will continue to be invested in optimizing water and wastewater treatment processes
- Public Outreach regarding operations and improvements will continue to increase
- SCADA technology will be optimized, and digital asset management (GPS) 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

Enterprise Funds Summary Overview

The following revenue and expense items represent the major differences between the proposed FY26 budget and the prior year's budget that have been incorporated into the Water and Sewer Funds.

Revenue

- The District awarded a contract with NBS Consulting to conduct a Water and Sewer Rate Study at the end of FY23, and the study was recently completed. The study and model concluded that increases to both water and sewer rates are necessary to generate sufficient revenue to support ongoing operational costs and to fund critical capital improvement projects. The proposed budget includes a 35% increase in water rates, projected to generate an additional \$746,279 in fixed and variable charges. Similarly, a 30% increase in sewer rates is proposed with an expected increase of \$704,519.
- The employee housing purchased in FY25 is currently being utilized by staff, and the associated rental income is included in the budget.

Expenses

Administrative Expenses

- The allocation of administrative expenses for staffing, office operations, and Board of Directors activities is distributed among the district's services based on customer count and estimated administrative staff effort. The current proposed budget assigns 56% to the Water Fund and 38% to the Sewer Fund.

Salaries and Benefits

- In October 2024, the Board approved an MOU that went into effect which included an increase to the District's CalPERS employer contribution for Classic employees, and included adjustments to vacation accruals, increased on-call pay, and uniform and meal stipends.
- In February 2025, the Board accepted a Total Compensation Analysis Report prepared by Bryce Consulting, Inc., which included salary adjustments to align all District positions with the market median and the creation of a new position within the organizational chart.
- The change to move the Information/Instrumentation Systems Manager to the administration budget is included in the proposed budget as the position's work supports all district functions and benefits each fund.
- This budget also includes the addition of four new staff positions. Staffing evaluations have determined that the District's water and wastewater operations require one additional certified operator, and that the maintenance team should be increased by two full-time positions. These additions are necessary to address ongoing challenges such as frequent vacancies, extended employee illnesses, limited ability for staff to take vacation, and an unsustainable on-call workload that has impacted work-life balance and contributed to staff turnover. The added staffing would also enable the District to implement industry-standard preventative maintenance practices. The fourth proposed position is an Administrative Services Technician, who will support customer service, utility billing, and general administrative functions.
- Employee health insurance premiums are projected to increase by 9% starting January 2026.

Unfunded CalPERS Liability

- The unfunded liability increased by 14% from \$273,580 in FY25 to \$311,272, a difference of \$37,692.

Computer Hardware/Equipment

- \$15,000 for a back-up server for Laserfische integration and back-up - Includes licenses and installation. The District recently implemented Laserfische to digitize records and streamline workflows. To fully utilize the system and

preserve important historical documents, additional support is needed to assist with scanning, organizing, and uploading files.

- \$6,000 for the purchase of 28 new routers. The routers will replace the cellular connection, which will improve connectivity to all the remote lift stations and water tank locations. It will also allow us to install security cameras and back-up to the SCADA network.

Subscriptions / Memberships

- \$9,000 for Cleargov Transparency, Financial Statement, and Quarterly Reporting Modules. These tools will allow the District to present real-time financial data to the public and prepare year-end financial statements in-house, resulting in reduced consulting fees.

Consulting

- \$30,000 to perform Local Hazard Mitigation Study. Hazard mitigation plans need to be updated every five years to maintain eligibility for certain FEMA funding. This requirement ensures that the plan reflects current risks, vulnerabilities, and mitigation strategies. Updating the plan allows communities to adapt to changes in their environment, development patterns, and an evolving understanding of hazards. GCSD opted out of the Tuolumne County Multi-jurisdictional HMP in 2024.
- \$50,000 to contract outside service support for scanning, organizing, and uploading documents into Laserfiche, enabling the District to fully utilize the system.
- \$50,000 to perform an office model redesign to expand and create additional office space to accommodate growing staff houses in the building. Currently, staff is overly concentrated in one area which creates frequent disruptions and an environment that is not conducive to focus and productivity.

Misc. Expenditure

- \$5,000 for rental expenses to move the District Board meetings to the Groveland Resiliency Center, providing more space for public attendance.

Water Fund

In accordance with permits issued by the State Department of Public Health, the district provides potable water treatment and distribution services to approximately 3,275 connections from Big Oak Flat through Groveland and Pine Mountain Lake. The district 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 our services, grants are NOT available to pay the cost of staff, chemicals, power, fuel or any other normal operating costs; or to waive or reduce fees or charges for low-income, seniors, etc.



Summary

The District is projecting \$13,002,237 of revenue and budgeted expenditures are projected to be \$13,921,673 in FY2025/26.

Due to expenditures exceeding available revenues, \$919,436 will be drawn from the fund balance to balance the budget. While this use of reserves addresses the immediate shortfall, it is not a sustainable long-term solution. One of the contributing factors is the user fees have not been increased in several years. While this may have helped keep costs stable for users, it has also limited revenue growth despite rising operating costs. As a result, continued reliance on the fund balance has caused it to decline to a critically low level.

Revenue

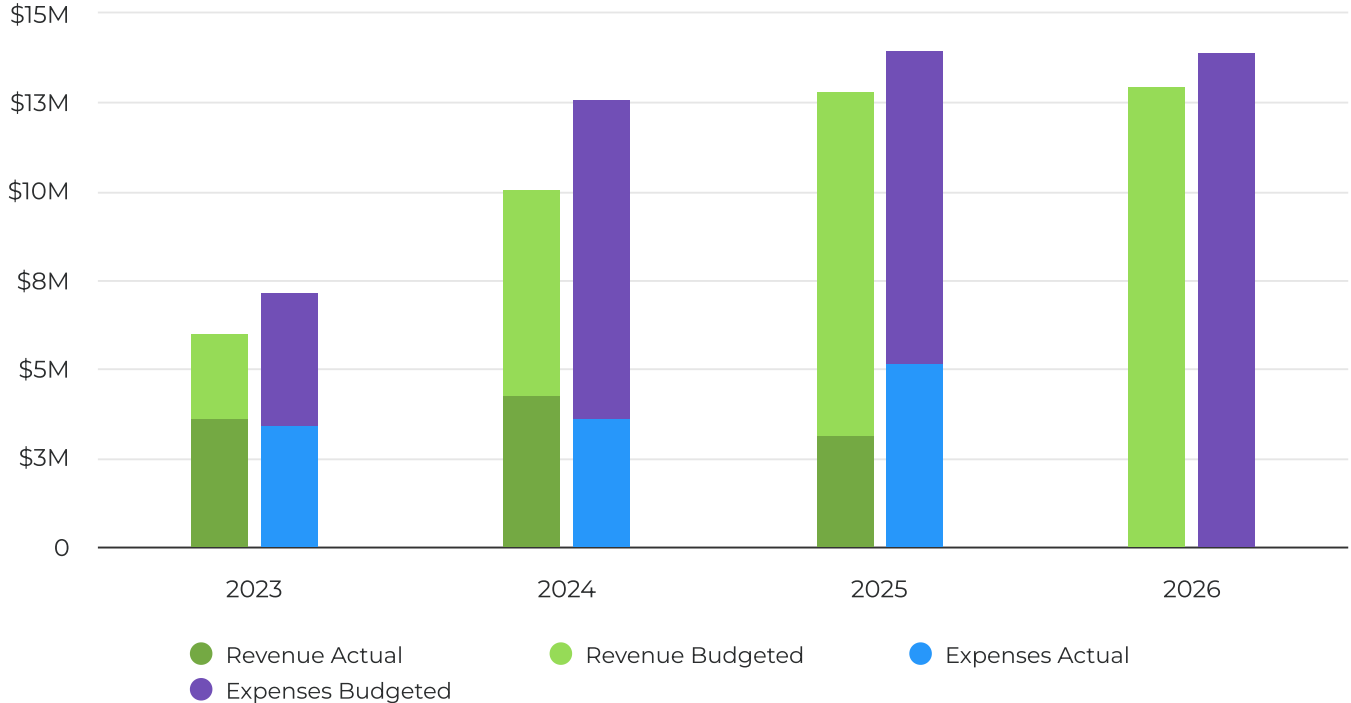
- There is a slight decrease in Miscellaneous Revenues due to variable revenue sources such as participation fees, meter tests, and transfer fees. The budgeted amount is based on prior years' trends.
- The District awarded a contract to NBS Consulting to conduct a Water Rate Study at the end of FY23, and the study was recently completed. The study and rate model concluded that increases to both water and sewer rates are necessary to generate sufficient revenue to support ongoing operational costs and to fund critical capital improvement projects. The proposed increase of 35% is included in the proposed budget, increasing the Fixed and Variable Rates by \$746,279.

- Non-Operating Revenue is budgeted at \$8,879,595, which primarily consists of the remaining grant funds available for the Drought Resiliency Project and the Community Development Block Grant for the Downtown - Big Oak Flat Rehab Project. These unspent grant funds are from the prior year’s budget and are rolled forward into the FY26 budget.

Expenses

- Expenditures include operating expenses for administration, maintenance and the Board of Directors and include items such as permits, fuel, repairs/maintenance, and legal fees, etc.
- Wages and expenses are projected to increase due to several factors, including the addition of new staff positions, salary adjustments resulting from the Salary and Compensation Study, and the implementation of the new Memorandum of Understanding (MOU).
- Utilities and the Cost of Water have slight decreases, which is due to a programming issue at the headwords, that caused the water to run continuously. This has been resolved and the water consumption and related utility charges to the District are expected to decrease.
- Capital expenditures total \$9,191,199 and include several projects funded by remaining grant funds. These projects include the completion of a new groundwater well, construction of a new storage tank, distribution system upgrades, and improvements to the alternative water supply. Grant funding also supports the Water Distribution Improvements Project, which will increase water flow from Groveland to Big Oak Flat. Additionally, the budget covers new capital items outlined in the Capital Improvement Plan.
- Debt Services include the loan payment for the Series A Bond, which will increase in FY26 by \$110,253 and represents the final payment on the bond, as well as the addition of the Municipal Financing loan for the purchase of the employee housing property.
- Bond / Loan Interest Payments will increase due to the addition of the mentioned Municipal Financing loan.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

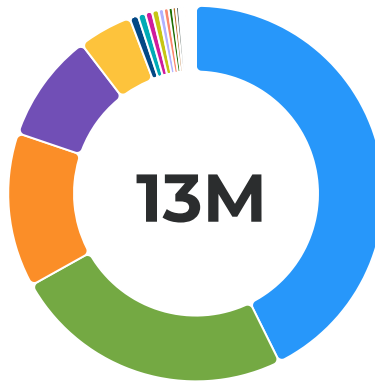
Category	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	\$3,881,064	\$1,353,278
Revenues		
Misc. Revenues	\$111,166	\$100,724
Fixed Revenues	\$1,658,515	\$1,911,280
Variable Revenues	\$988,000	\$1,481,514
Debt Service	\$629,124	\$629,124
Non Operating Revenue	\$1,428,141	\$8,879,595
Total Revenues	\$4,814,946	\$13,002,237
Expenditures		
Expenditure	\$1,005,684	\$1,286,409
PR Wages	\$1,161,849	\$1,516,651
PR Benefits	\$545,872	\$631,194
Tfr to OPEB/Pension	\$148,379	\$174,313
Utilities	\$262,618	\$249,248
Cost of Water	\$188,712	\$174,734
Leases	\$8,248	\$8,411
Capital	\$3,500,582	\$9,191,199
Bond/Loan Interest	\$39,729	\$40,556
Debt Service Payments	\$520,703	\$648,959
Total Expenditures	\$7,382,376	\$13,921,673
Total Revenues Less Expenditures	-\$2,567,430	-\$919,436
Ending Fund Balance	\$1,313,634	\$433,842

Revenues by Fund

Revenues by Fund

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Water	\$12,814,638	\$4,814,946	\$13,002,237	1.46%
Total Revenues	\$12,814,638	\$4,814,946	\$13,002,237	1.46%

FY26 Revenues by Account



● 2022 Groveland Drought (DWR)	\$5,549,463	42.68%
● CDBG-Groveland/BOF Rehab	\$3,150,478	24.23%
● WC Fixed Meter 3/4" - Res	\$1,729,103	13.30%
● WC Variable Meter 3/4 Res	\$1,221,229	9.39%
● City National Water -Series A	\$605,085	4.65%
● Interest Earned CA Class	\$95,000	0.73%
● WC Variable Meter 3"	\$85,000	0.65%
● FEMA Storm Damage Grant 4699	\$76,500	0.59%
● WC Variable Meter 3/4 Comm	\$72,930	0.56%
● WC Fixed Meter 1"	\$58,177	0.45%
● WC Fixed Meter 3/4" Comm	\$54,120	0.42%
● WC Variable Meter 1"	\$46,455	0.36%
● Late Penalty Charges	\$37,000	0.28%
● WC Variable Meter 4"	\$31,850	0.24%
● City National Water-Series B	\$24,039	0.18%
● WC Fixed Meter 2"	\$17,317	0.13%
● WC Variable Meter 2"	\$16,250	0.12%
● WC Fixed Meter 1.5"	\$15,844	0.12%
● Participation Fee	\$15,000	0.12%
● WC Fixed Meter 3"	\$14,537	0.11%
● Other Water Sales and Charges	\$12,000	0.09%
● Transfer Fee	\$9,586	0.07%
● WC Variable Meter 1.5"	\$7,800	0.06%
● Fire Service Chg	\$7,560	0.06%
● WC Surcharge Fixed 4"	\$6,469	0.05%
● WC Fixed Meter 4"	\$6,250	0.05%
● Employee Housing Rental Income	\$6,048	0.05%
● Misc. Admin Fees	\$5,500	0.04%
● Interest Earned Mechanics Bank	\$5,000	0.04%
● UB 1% Penalty-Late Fees	\$4,750	0.04%
● Backflow Test	\$4,500	0.03%
● Water Disconnect/Restrict Fee	\$3,150	0.02%
● Meters	\$1,500	0.01%
● WC Surcharge Fixed 1"	\$1,142	0.01%
● Sale of Assets	\$1,000	0.01%
● Meter Test	\$1,000	0.01%
● Non Operating Income	\$1,000	0.01%
● WC Surcharge Fixed 1.5"	\$761	0.01%
● Interest Earned LAIF	\$654	0.01%

● Expense Refunds	\$500	0.00%
● Returned Check Charge	\$250	0.00%
● Water Service Application Fee	\$240	0.00%
● Unlock Meter Fee	\$200	0.00%

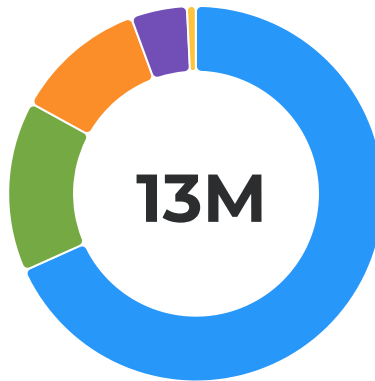
Revenues by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Participation Fee	\$11,000	\$22,665	\$15,000	36.36%
WC Fixed Meter 3/4" - Res	\$1,511,065	\$1,511,065	\$1,729,103	14.43%
WC Variable Meter 3/4 Res	\$749,220	\$760,000	\$1,221,229	63.00%
WC Variable Meter 3/4 Comm	\$71,500	\$71,500	\$72,930	2.00%
WC Fixed Meter 3/4" Comm	\$52,801	\$52,801	\$54,120	2.50%
WC Variable Meter 1"	\$28,500	\$28,500	\$46,455	63.00%
WC Fixed Meter 1"	\$44,867	\$44,867	\$58,177	29.67%
WC Variable Meter 1.5"	\$3,200	\$6,000	\$7,800	143.75%
WC Fixed Meter 1.5"	\$6,039	\$7,000	\$15,844	162.36%
WC Variable Meter 2"	\$8,000	\$12,500	\$16,250	103.13%
WC Fixed Meter 2"	\$10,417	\$11,500	\$17,317	66.24%
WC Variable Meter 3"	\$51,000	\$85,000	\$85,000	66.67%
WC Fixed Meter 3"	\$5,233	\$9,100	\$14,537	177.79%
WC Variable Meter 4"	\$23,000	\$24,500	\$31,850	38.48%
WC Fixed Meter 4"	\$3,710	\$6,250	\$6,250	68.46%
WC Surcharge Fixed 1"	\$1,142	\$1,142	\$1,142	0.00%
WC Surcharge Fixed 1.5"	\$761	\$761	\$761	0.00%
WC Surcharge Fixed 4"	\$6,469	\$6,469	\$6,469	0.00%
Fire Service Chg	\$7,560	\$7,560	\$7,560	0.00%
Other Water Sales and Charges	\$11,000	\$15,100	\$12,000	9.09%
City National Water -Series A	-	\$605,085	\$605,085	-
City National Water-Series B	-	\$24,039	\$24,039	-
Water Disconnect/Restrict Fee	\$3,150	\$3,150	\$3,150	0.00%
Unlock Meter Fee	\$40	\$468	\$200	400.00%
Meters	\$1,000	\$2,515	\$1,500	50.00%
Meter Test	\$500	\$4,354	\$1,000	100.00%
Backflow Repair	-	\$170	-	-
Backflow Installation	\$500	-	-	-100.00%
Backflow Test	\$4,400	\$4,509	\$4,500	2.27%
Water Service Application Fee	\$240	\$294	\$240	0.00%
Transfer Fee	\$9,277	\$9,307	\$9,586	3.33%
Returned Check Charge	\$500	\$288	\$250	-50.00%
Misc. Admin Fees	\$5,500	\$5,613	\$5,500	0.00%
Late Penalty Charges	\$37,000	\$37,000	\$37,000	0.00%
IRWMP Water Fill Stn Grant Rev	\$154,291	\$154,291	-	-100.00%
2022 Groveland Drought (DWR)	\$6,348,634	\$799,171	\$5,549,463	-12.59%

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CDBG-Groveland/BOF Rehab	\$3,267,500	\$117,022	\$3,150,478	-3.58%
Municipal Loan- Employee House	\$174,218	\$174,218	-	-100.00%
Non Operating Income	\$30,600	\$1,850	\$1,000	-96.73%
Expense Refunds	\$55,500	\$74,360	\$500	-99.10%
UB 1% Penalty-Late Fees	\$2,650	\$4,600	\$4,750	79.25%
Interest Earned LAIF	\$654	\$654	\$654	0.00%
Interest Earned Mechanics Bank	\$15,000	\$5,000	\$5,000	-66.67%
Interest Earned CA Class	\$97,000	\$95,000	\$95,000	-2.06%
Sale of Assets	-	\$6,575	\$1,000	-
Employee Housing Rental Income	-	\$1,133	\$6,048	-
FEMA Storm Damage Grant 4699	-	-	\$76,500	-
Total Revenues	\$12,814,638	\$4,814,946	\$13,002,237	1.46%

Revenues by Revenue Type

FY26 Revenues by Revenue Type



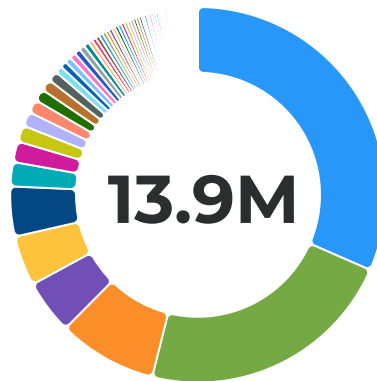
● Non Operating Revenue	\$8,879,595	68.29%
● Fixed Revenues	\$1,911,280	14.70%
● Variable Revenues	\$1,481,514	11.39%
● Debt Service	\$629,124	4.84%
● Misc. Revenues	\$100,724	0.77%

Revenues by Revenue Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Misc. Revenues	\$86,757	\$111,166	\$100,724	16.10%
Fixed Revenues	\$1,650,064	\$1,658,515	\$1,911,280	15.83%
Variable Revenues	\$934,420	\$988,000	\$1,481,514	58.55%
Debt Service	-	\$629,124	\$629,124	-
Non Operating Revenue	\$10,143,397	\$1,428,141	\$8,879,595	-12.46%
Total Revenues	\$12,814,638	\$4,814,946	\$13,002,237	1.46%

Expenditures by Account

FY26 Expenditures by Account



● 2022 DRP - AWS-ATP Improvement	\$4,392,500	31.55%
● Downtown Grovland/BOF Constr.	\$3,116,023	22.38%
● Regular Time	\$1,185,992	8.52%
● 2022 DRP -Well Design	\$647,000	4.65%
● Capital Outlay	\$602,147	4.33%
● City National Series A Series B	\$597,925	4.29%
● 2022 DRP -Water Tank & Dist.	\$289,529	2.08%
● Utilities	\$249,248	1.79%
● General Liability	\$197,831	1.42%
● Pension Unfunded Liability	\$174,313	1.25%
● Health/Vision/Health Insurance	\$160,338	1.15%
● SFPUC Water	\$144,734	1.04%
● CalPERS Retirement	\$141,099	1.01%
● Health/Vision/Dental Ins.	\$122,598	0.88%
● On Call	\$87,368	0.63%
● FEMA Agreement (No. 4699)	\$76,500	0.55%
● FICA	\$76,148	0.55%
● Subscriptions/Memberships/Inte	\$74,026	0.53%
● Fuel	\$71,500	0.51%
● Holiday Pay	\$68,670	0.49%
● Retired Members Medical	\$65,130	0.47%
● Repair/Maint-Trans/Distributio	\$50,000	0.36%
● Council Services	\$49,770	0.36%
● Sick Leave	\$48,981	0.35%
● CC Merchant Fees	\$45,225	0.32%
● Workers Compensation	\$43,018	0.31%
● Municipal Vehicle Loan Payment	\$42,129	0.30%
● Chemicals	\$41,795	0.30%
● Computer Hardware/Equip	\$40,356	0.29%
● Vacation Leave	\$40,133	0.29%
● Repair/Maint - Pump	\$40,000	0.29%
● Repair/Maint-Asphalt Patching	\$40,000	0.29%
● General Water Dist.Improvement	\$40,000	0.29%
● Subscriptions/Memberships	\$37,500	0.27%
● Janitorial Service/Supplies	\$37,285	0.27%
● Water Meters	\$35,000	0.25%
● Lab Testing-Water	\$35,000	0.25%

● Repair & Maint- General	\$35,000	0.25%
● Overtime	\$30,319	0.22%
● Repair/Maint-Equipment	\$30,000	0.22%
● Fire Reduction/Fire Safety	\$30,000	0.22%
● Tunnel Shutdown/Related Costs	\$30,000	0.22%
● Document Scanning	\$28,000	0.20%
● Office Model Design	\$28,000	0.20%
● Treatment Plant Pipe/Paint	\$27,500	0.20%
● CPA Services/Audit Fees	\$27,328	0.20%
● Training, Conferences & Travel	\$25,076	0.18%
● Repair/Maint-Treatment	\$25,000	0.18%
● System Map Update/Digitize	\$25,000	0.18%
● Engineering	\$23,100	0.17%
● Public Relations/Communication	\$21,889	0.16%
● 2021 City National Refi-Inter.	\$21,564	0.15%
● Programming	\$20,000	0.14%
● Office Expense	\$18,795	0.14%
● Medicare	\$18,465	0.13%
● Comp Time	\$18,308	0.13%
● Local Hazard Mitigation Study	\$16,800	0.12%
● District Licenses/Permits	\$15,500	0.11%
● Repair & Maint-Vehicles	\$15,000	0.11%
● Engineering-Regulatory	\$15,000	0.11%
● Safety Equip/Supplies	\$14,008	0.10%
● Municipal Employee Housing Loan	\$13,800	0.10%
● Telephone	\$11,261	0.08%
● Safety Program Assessment	\$10,020	0.07%
● Tools/Equipment	\$10,000	0.07%
● Lab Supplies and Equipment	\$10,000	0.07%
● Administrative Leave	\$8,941	0.06%
● Municipal Finance Employee Housing Loan	\$8,905	0.06%
● Board of Director Compensation	\$8,165	0.06%
● Water Tank Cleaning	\$8,000	0.06%
● Uniform/Special Shoes	\$7,200	0.05%
● Personal Holiday	\$6,166	0.04%
● Employee Medical Testing	\$5,397	0.04%
● Municipal 2023 Veh Loan-Int	\$5,192	0.04%
● Uniform/Clothing	\$5,000	0.04%
● PML Lease Agreement	\$5,000	0.04%
● LAFCO Fees	\$4,363	0.03%
● Miscellaneous Pay	\$4,263	0.03%
● SUI	\$3,892	0.03%
● Office Supplies	\$3,271	0.02%
● Misc Expense	\$3,100	0.02%
● Copystar6550 GE Capital Lease	\$2,594	0.02%
● Impact Mitigation Fee Study	\$1,782	0.01%
● Actuarial Review (GASB-OPEB)	\$1,722	0.01%
● Employee Certification	\$1,500	0.01%
● Flex Time	\$1,475	0.01%
● Bank Fees	\$1,441	0.01%
● FP Mail Mach Lease	\$817	0.01%

● Jury Duty	\$670	0.00%
● Tax Lien Expense	\$630	0.00%
● FICA Expense	\$506	0.00%
● Employee Fingerprinting	\$138	0.00%

Expenditures by Account

Category	Account ID	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time		\$948,730	\$905,414	\$1,185,992	25.01%
Miscellaneous Pay		\$21,500	\$8,000	\$4,263	-80.17%
Jury Duty		-	\$670	\$670	-
Comp Time		-	\$18,000	\$18,308	-
Bereavement Pay		-	\$700	-	-
Administrative Leave		\$9,076	\$6,762	\$8,941	-1.49%
Flex Time		-	\$1,475	\$1,475	-
On Call		\$36,220	\$47,500	\$87,368	141.21%
Overtime		\$38,866	\$33,776	\$30,319	-21.99%
Vacation Leave		\$57,465	\$30,999	\$40,133	-30.16%
Lump Sum Vacation Pay		-	\$4,500	-	-
Sick Leave		\$47,194	\$34,796	\$48,981	3.79%
Lump Sum Sick Leave		-	\$1,200	-	-
Holiday Pay		\$57,554	\$49,000	\$68,670	19.31%
Personal Holiday		-	\$5,433	\$6,166	-
CalPERS Retirement		\$101,832	\$104,534	\$141,099	38.56%
FICA		\$61,836	\$69,775	\$76,148	23.15%
Medicare		\$14,880	\$16,745	\$18,465	24.09%
SUI		\$1,813	\$3,853	\$3,892	114.67%
Workers Compensation		\$49,707	\$48,040	\$43,018	-13.46%
Health/Vision/Dental Ins.		\$87,005	\$93,878	\$122,598	40.91%
Retired Members Medical		\$69,525	\$59,750	\$65,130	-6.32%
Pension Unfunded Liability		\$148,441	\$148,379	\$174,313	17.43%
Bank Fees		\$1,372	\$1,372	\$1,441	5.03%
CC Merchant Fees		\$45,225	\$43,838	\$45,225	0.00%
Tax Lien Expense		\$630	\$630	\$630	0.00%
Office Supplies		\$2,675	\$3,115	\$3,271	22.28%
LAFCO Fees		\$4,155	\$4,155	\$4,363	5.01%
Computer Hardware/Equip		\$37,120	\$21,902	\$40,356	8.72%
Subscriptions/Memberships/Inte		\$60,943	\$60,943	\$74,026	21.47%
Office Expense		\$17,900	\$17,900	\$18,795	5.00%
Janitorial Service/Supplies		\$36,975	\$35,171	\$37,285	0.84%
Training, Conferences & Travel		\$29,326	\$16,881	\$25,076	-14.49%
Telephone		\$10,725	\$10,725	\$11,261	5.00%
Misc Expense		-	-	\$3,100	-
Employee Certification		\$1,679	\$830	\$1,500	-10.66%
Employee Medical Testing		\$5,229	\$4,800	\$5,397	3.21%
General Liability		\$161,273	\$161,726	\$197,831	22.67%
Actuarial Review (GASB-OPEB)		\$840	\$840	\$1,722	105.00%
Classification/Comp Study		\$34,580	\$9,576	-	-100.00%
Impact Mitigation Fee Study		-	\$1,217	\$1,782	-

Water Fund

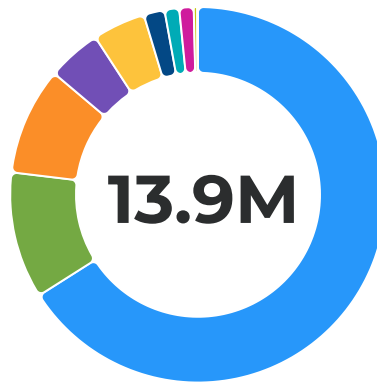
Category	Account ID	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Council Services		\$47,400	\$47,400	\$49,770	5.00%
Laserfiche Integration		\$19,600	\$19,600	-	-100.00%
CPA Services/Audit Fees		\$36,204	\$36,736	\$27,328	-24.52%
Water Rate Study		\$31,000	\$31,000	-	-100.00%
Employee Housing Expense		\$10,125	\$4,450	-	-100.00%
FICA Expense		\$482	\$535	\$506	4.98%
Board of Director Compensation		\$7,778	\$8,550	\$8,165	4.98%
Uniform/Special Shoes		\$4,882	\$5,075	\$7,200	47.48%
Health/Vision/Health Insurance		\$143,466	\$148,762	\$160,338	11.76%
Programming		\$30,000	\$18,590	\$20,000	-33.33%
District Licenses/Permits		\$12,730	\$13,998	\$15,500	21.76%
Fuel		\$53,698	\$44,788	\$71,500	33.15%
Uniform/Clothing		\$7,500	\$5,394	\$5,000	-33.33%
Chemicals		\$41,795	\$36,846	\$41,795	0.00%
Tools/Equipment		\$11,000	\$9,116	\$10,000	-9.09%
Water Meters		\$25,000	\$25,000	\$35,000	40.00%
Lab Testing-Water		\$36,500	\$30,921	\$35,000	-4.11%
Repair & Maint- General		\$33,200	\$33,200	\$35,000	5.42%
Repair & Maint-Vehicles		\$22,000	\$12,274	\$15,000	-31.82%
Repair/Maint - Pump		\$40,000	-	\$40,000	0.00%
Repair/Maint-Trans/Distributio		\$66,500	\$66,500	\$50,000	-24.81%
Repair/Maint-Treatment		\$37,380	\$21,517	\$25,000	-33.12%
Repair/Maint-Asphalt Patching		\$40,000	\$26,000	\$40,000	0.00%
Repair/Maint-Equipment		\$57,950	\$9,109	\$30,000	-48.23%
Water Tank Cleaning		\$6,000	\$10,000	\$8,000	33.33%
Fire Reduction/Fire Safety		\$30,000	-	\$30,000	0.00%
Safety Equip/Supplies		\$14,008	\$8,068	\$14,008	0.00%
Utilities		\$216,061	\$262,618	\$249,248	15.36%
SFPUC Water		\$144,734	\$142,886	\$144,734	0.00%
Tunnel Shutdown/Related Costs		\$26,607	\$45,826	\$30,000	12.75%
Engineering		\$23,100	\$21,066	\$23,100	0.00%
Engineering-Regulatory		\$15,000	\$10,577	\$15,000	0.00%
System Map Update/Digitize		\$45,500	\$9,439	\$25,000	-45.05%
Safety Program Assessment		\$10,020	-	\$10,020	0.00%
PML Lease Agreement		\$5,000	\$5,000	\$5,000	0.00%
Copystar6550 GE Capital Lease		\$2,470	\$2,470	\$2,594	5.02%
FP Mail Mach Lease		\$778	\$778	\$817	5.01%
2021 City National Refi-Inter.		\$32,940	\$32,940	\$21,564	-34.54%
Municipal 2023 Veh Loan-Int		\$8,333	\$6,789	\$5,192	-37.69%
Downtown Grovland/BOF Constr.		\$3,250,754	\$134,731	\$3,116,023	-4.14%
General Water		\$40,000	\$40,000	\$40,000	0.00%
Dist.Improvement		\$40,000	\$40,000	\$40,000	0.00%
Treatment Plant Pipe/Paint		\$27,500	\$27,500	\$27,500	0.00%
Big Creek/2G Clearwell, Butler		\$35,000	\$35,000	-	-100.00%
Truck #3 Replacement		\$26,200	\$26,200	-	-100.00%
2022 Drought Resilience Proj.		\$6,129,398	-	-	-100.00%

Water Fund

Category	Account ID	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
2022 DRP -Well Design		-	\$133,695	\$647,000	-
2022 DRP -Water Tank & Dist.		-	\$2,200,393	\$289,529	-
2022 DRP - AWS-ATP Improvement		-	\$118,473	\$4,392,500	-
2G OSG Unit		\$7,943	\$7,943	-	-100.00%
PLC's for Big Creek WTP		\$161,000	\$164,284	-	-100.00%
Water Fill Station - IRWMP		\$151,000	\$151,000	-	-100.00%
FEMA Agreement (No. 4699)		\$12,000	\$19,555	\$76,500	537.50%
Internet Exchange & Upgrade		\$16,800	\$8,400	-	-100.00%
Housing Property #1		\$174,337	\$174,337	-	-100.00%
Duramax Flow Meter		\$5,874	-	-	-100.00%
HACH Spectrophotometer		\$11,500	\$7,561	-	-100.00%
Tank 4 Drainage Project		\$25,000	\$15,000	-	-100.00%
Airport Water Line Relocation		\$38,500	\$58,610	-	-100.00%
AWS Generator Repair		\$62,000	\$31,420	-	-100.00%
Enclosed Skid Steer		\$27,357	\$27,357	-	-100.00%
Hydro Static Hydraulic Pump		-	\$10,890	-	-
Public Relations/Communication		\$21,280	\$21,280	\$21,889	2.86%
Lab Supplies and Equipment		-	-	\$10,000	-
Capital Outlay		-	-	\$602,147	-
Truck #17 Replacement		\$45,472	\$45,472	-	-100.00%
Hydra Stop Insertion Valve		\$12,339	\$12,339	-	-100.00%
12" Duramag ProComm Mag Meter		-	\$6,286	-	-
DR6000 UV VIS Spectrophotomete		\$6,290	\$12,938	-	-100.00%
Wide Format Scanner		\$10,080	\$8,940	-	-100.00%
Hydrant Repair -19208 Ferretti		-	\$15,010	-	-
Big Creek Turbine Pump		\$55,000	-	-	-100.00%
10" Ultramag Meter		-	\$7,248	-	-
Municipal Vehicle Loan Payment		-	\$39,643	\$42,129	-
City National Series A Series B		-	\$481,060	\$597,925	-
Municipal Finance Employee Housing Loan		-	-	\$8,905	-
Employee Fingerprinting		-	-	\$138	-
Local Hazard Mitigation Study		-	-	\$16,800	-
Document Scanning		-	-	\$28,000	-
Office Model Design		-	-	\$28,000	-
Municipal Employee Housing Loan		-	-	\$13,800	-
Subscriptions/Memberships		\$30,000	\$37,197	\$37,500	25.00%
Total Expenditures		\$13,981,656	\$7,382,376	\$13,921,673	-0.43%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



Capital	\$9,191,199	66.02%
PR Wages	\$1,516,651	10.89%
Expenditure	\$1,286,409	9.24%
Debt Service Payments	\$648,959	4.66%
PR Benefits	\$631,194	4.53%
Utilities	\$249,248	1.79%
Cost of Water	\$174,734	1.26%
Tfr to OPEB/Pension	\$174,313	1.25%
Bond/Loan Interest	\$40,556	0.29%
Leases	\$8,411	0.06%

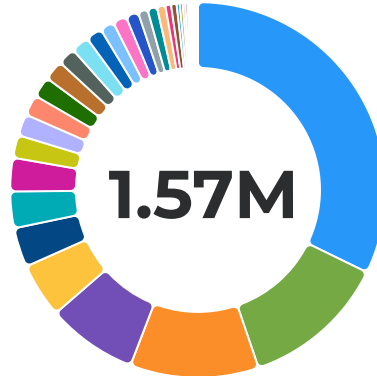
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$1,305,137	\$1,005,684	\$1,286,409	-1.43%
PR Wages	\$1,229,265	\$1,161,849	\$1,516,651	23.38%
PR Benefits	\$530,546	\$545,872	\$631,194	18.97%
Tfr to OPEB/Pension	\$148,441	\$148,379	\$174,313	17.43%
Utilities	\$216,061	\$262,618	\$249,248	15.36%
Cost of Water	\$171,341	\$188,712	\$174,734	1.98%
Leases	\$8,248	\$8,248	\$8,411	1.98%
Capital	\$10,331,344	\$3,500,582	\$9,191,199	-11.04%
Bond/Loan Interest	\$41,273	\$39,729	\$40,556	-1.74%
Debt Service Payments	-	\$520,703	\$648,959	-
Total Expenditures	\$13,981,656	\$7,382,376	\$13,921,673	-0.43%

Water Fund Administration

Expenditures by Account

FY26 Expenditures by Account



Regular Time	\$507,483	32.22%
General Liability	\$197,831	12.56%
Pension Unfunded Liability	\$174,313	11.07%
Health/Vision/Dental Ins.	\$122,598	7.78%
Subscriptions/Memberships/Inte	\$74,026	4.70%
CalPERS Retirement	\$53,250	3.38%
Council Services	\$49,770	3.16%
CC Merchant Fees	\$45,225	2.87%
FICA	\$31,034	1.97%
Holiday Pay	\$29,236	1.86%
Document Scanning	\$28,000	1.78%
Office Model Design	\$28,000	1.78%
CPA Services/Audit Fees	\$27,328	1.74%
Computer Hardware/Equip	\$24,276	1.54%
Sick Leave	\$24,167	1.53%
Public Relations/Communication	\$21,889	1.39%
Janitorial Service/Supplies	\$19,135	1.22%
Office Expense	\$18,795	1.19%
Local Hazard Mitigation Study	\$16,800	1.07%
Vacation Leave	\$13,467	0.86%
Training, Conferences & Travel	\$13,076	0.83%
Telephone	\$11,261	0.72%
Medicare	\$7,796	0.50%
Administrative Leave	\$7,371	0.47%
LAFCO Fees	\$4,363	0.28%
Comp Time	\$4,000	0.25%
Office Supplies	\$3,271	0.21%
Misc Expense	\$3,100	0.20%
Workers Compensation	\$2,394	0.15%
Impact Mitigation Fee Study	\$1,782	0.11%
Actuarial Review (GASB-OPEB)	\$1,722	0.11%
Personal Holiday	\$1,686	0.11%
Bank Fees	\$1,441	0.09%
Miscellaneous Pay	\$1,313	0.08%

● SUI	\$1,286	0.08%
● Flex Time	\$900	0.06%
● Tax Lien Expense	\$630	0.04%
● Overtime	\$445	0.03%
● Employee Medical Testing	\$168	0.01%
● Employee Fingerprinting	\$138	0.01%
● Jury Duty	\$70	0.00%

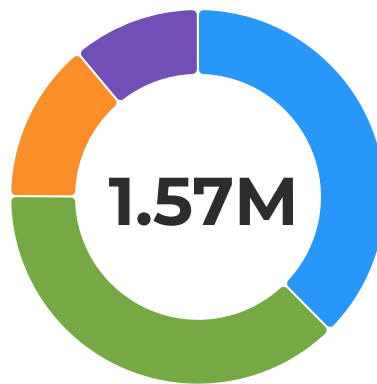
Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$343,546	\$329,414	\$507,483	47.72%
Miscellaneous Pay	-	-	\$1,313	-
Jury Duty	-	\$70	\$70	-
Comp Time	-	\$4,000	\$4,000	-
Administrative Leave	\$7,697	\$5,397	\$7,371	-4.24%
Flex Time	-	\$900	\$900	-
Overtime	\$3,039	\$276	\$445	-85.36%
Vacation Leave	\$22,516	\$6,999	\$13,467	-40.19%
Sick Leave	\$18,213	\$14,996	\$24,167	32.69%
Lump Sum Sick Leave	-	\$1,200	-	-
Holiday Pay	\$22,211	\$17,000	\$29,236	31.63%
Personal Holiday	-	\$1,533	\$1,686	-
CalPERS Retirement	\$33,136	\$31,749	\$53,250	60.70%
FICA	\$22,058	\$22,430	\$31,034	40.69%
Medicare	\$5,325	\$5,560	\$7,796	46.40%
SUI	\$588	\$1,044	\$1,286	118.71%
Workers Compensation	\$2,666	\$2,674	\$2,394	-10.20%
Health/Vision/Dental Ins.	\$87,005	\$93,878	\$122,598	40.91%
Pension Unfunded Liability	\$148,441	\$148,379	\$174,313	17.43%
Bank Fees	\$1,372	\$1,372	\$1,441	5.03%
CC Merchant Fees	\$45,225	\$43,838	\$45,225	0.00%
Tax Lien Expense	\$630	\$630	\$630	0.00%
Office Supplies	\$2,675	\$3,115	\$3,271	22.28%
LAFCO Fees	\$4,155	\$4,155	\$4,363	5.01%
Computer Hardware/Equip	\$15,120	\$15,120	\$24,276	60.56%
Subscriptions/Memberships/Inte	\$60,943	\$60,943	\$74,026	21.47%
Office Expense	\$17,900	\$17,900	\$18,795	5.00%
Janitorial Service/Supplies	\$18,825	\$18,224	\$19,135	1.65%
Training, Conferences & Travel	\$13,076	\$6,800	\$13,076	0.00%
Telephone	\$10,725	\$10,725	\$11,261	5.00%
Misc Expense	-	-	\$3,100	-
Employee Medical Testing	-	-	\$168	-
General Liability	\$161,273	\$161,726	\$197,831	22.67%
Actuarial Review (GASB-OPEB)	\$840	\$840	\$1,722	105.00%
Classification/Comp Study	\$34,580	\$9,576	-	-100.00%
Impact Mitigation Fee Study	-	\$1,217	\$1,782	-
Council Services	\$47,400	\$47,400	\$49,770	5.00%
Laserfiche Integration	\$19,600	\$19,600	-	-100.00%
CPA Services/Audit Fees	\$36,204	\$36,736	\$27,328	-24.52%

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Employee Housing Expense	\$10,125	\$4,450	-	-100.00%
Public Relations/Communication	\$21,280	\$21,280	\$21,889	2.86%
Employee Fingerprinting	-	-	\$138	-
Local Hazard Mitigation Study	-	-	\$16,800	-
Document Scanning	-	-	\$28,000	-
Office Model Design	-	-	\$28,000	-
Total Expenditures	\$1,238,389	\$1,173,144	\$1,574,835	27.17%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



Expenditure	\$592,027	37.59%
PR Wages	\$590,138	37.47%
PR Benefits	\$218,358	13.87%
Tfr to OPEB/Pension	\$174,313	11.07%

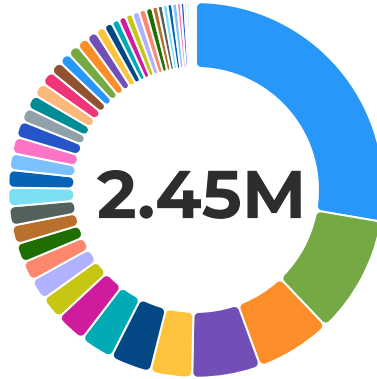
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$521,948	\$485,647	\$592,027	13.43%
PR Wages	\$417,222	\$381,784	\$590,138	41.44%
PR Benefits	\$150,778	\$157,335	\$218,358	44.82%
Tfr to OPEB/Pension	\$148,441	\$148,379	\$174,313	17.43%
Total Expenditures	\$1,238,389	\$1,173,144	\$1,574,835	27.17%

Water Fund Maintenance

Expenditures by Account

FY26 Expenditures by Account



Regular Time	\$678,509	27.71%
Utilities	\$249,248	10.18%
Health/Vision/Health Insurance	\$160,338	6.55%
SFPUC Water	\$144,734	5.91%
CalPERS Retirement	\$87,849	3.59%
On Call	\$87,368	3.57%
Fuel	\$71,500	2.92%
Retired Members Medical	\$65,130	2.66%
Repair/Maint-Trans/Distributio	\$50,000	2.04%
FICA	\$45,113	1.84%
Chemicals	\$41,795	1.71%
Workers Compensation	\$40,504	1.65%
Repair/Maint - Pump	\$40,000	1.63%
Repair/Maint-Asphalt Patching	\$40,000	1.63%
Holiday Pay	\$39,434	1.61%
Subscriptions/Memberships	\$37,500	1.53%
Water Meters	\$35,000	1.43%
Lab Testing-Water	\$35,000	1.43%
Repair & Maint- General	\$35,000	1.43%
Repair/Maint-Equipment	\$30,000	1.23%
Fire Reduction/Fire Safety	\$30,000	1.23%
Tunnel Shutdown/Related Costs	\$30,000	1.23%
Overtime	\$29,874	1.22%
Vacation Leave	\$26,667	1.09%
Repair/Maint-Treatment	\$25,000	1.02%
System Map Update/Digitize	\$25,000	1.02%
Sick Leave	\$24,814	1.01%
Engineering	\$23,100	0.94%
Programming	\$20,000	0.82%
Janitorial Service/Supplies	\$18,150	0.74%
Computer Hardware/Equip	\$16,080	0.66%
District Licenses/Permits	\$15,500	0.63%
Repair & Maint-Vehicles	\$15,000	0.61%
Engineering-Regulatory	\$15,000	0.61%

● Comp Time	\$14,308	0.58%
● Safety Equip/Supplies	\$14,008	0.57%
● Training, Conferences & Travel	\$12,000	0.49%
● Medicare	\$10,551	0.43%
● Safety Program Assessment	\$10,020	0.41%
● Tools/Equipment	\$10,000	0.41%
● Lab Supplies and Equipment	\$10,000	0.41%
● Water Tank Cleaning	\$8,000	0.33%
● Uniform/Special Shoes	\$7,200	0.29%
● Employee Medical Testing	\$5,229	0.21%
● Uniform/Clothing	\$5,000	0.20%
● Personal Holiday	\$4,480	0.18%
● Miscellaneous Pay	\$2,949	0.12%
● SUI	\$2,606	0.11%
● Administrative Leave	\$1,570	0.06%
● Employee Certification	\$1,500	0.06%
● Jury Duty	\$600	0.02%
● Flex Time	\$575	0.02%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$605,184	\$576,000	\$678,509	12.12%
Miscellaneous Pay	\$21,500	\$8,000	\$2,949	-86.28%
Jury Duty	-	\$600	\$600	-
Comp Time	-	\$14,000	\$14,308	-
Bereavement Pay	-	\$700	-	-
Administrative Leave	\$1,379	\$1,365	\$1,570	13.85%
Flex Time	-	\$575	\$575	-
On Call	\$36,220	\$47,500	\$87,368	141.21%
Overtime	\$35,827	\$33,500	\$29,874	-16.62%
Vacation Leave	\$34,949	\$24,000	\$26,667	-23.70%
Lump Sum Vacation Pay	-	\$4,500	-	-
Sick Leave	\$28,981	\$19,800	\$24,814	-14.38%
Holiday Pay	\$35,343	\$32,000	\$39,434	11.58%
Personal Holiday	-	\$3,900	\$4,480	-
CalPERS Retirement	\$68,696	\$72,785	\$87,849	27.88%
FICA	\$39,778	\$47,345	\$45,113	13.41%
Medicare	\$9,442	\$11,072	\$10,551	11.75%
SUI	\$1,225	\$2,809	\$2,606	112.73%
Workers Compensation	\$46,496	\$45,232	\$40,504	-12.89%
Retired Members Medical	\$69,525	\$59,750	\$65,130	-6.32%
Computer Hardware/Equip	\$22,000	\$6,782	\$16,080	-26.91%
Janitorial Service/Supplies	\$18,150	\$16,947	\$18,150	0.00%
Training, Conferences & Travel	\$16,250	\$10,081	\$12,000	-26.15%
Employee Certification	\$1,679	\$830	\$1,500	-10.66%
Employee Medical Testing	\$5,229	\$4,800	\$5,229	0.00%
Water Rate Study	\$31,000	\$31,000	-	-100.00%
Uniform/Special Shoes	\$4,882	\$5,075	\$7,200	47.48%

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Health/Vision/Health Insurance	\$143,466	\$148,762	\$160,338	11.76%
Programming	\$30,000	\$18,590	\$20,000	-33.33%
District Licenses/Permits	\$12,730	\$13,998	\$15,500	21.76%
Fuel	\$53,698	\$44,788	\$71,500	33.15%
Uniform/Clothing	\$7,500	\$5,394	\$5,000	-33.33%
Chemicals	\$41,795	\$36,846	\$41,795	0.00%
Tools/Equipment	\$11,000	\$9,116	\$10,000	-9.09%
Water Meters	\$25,000	\$25,000	\$35,000	40.00%
Lab Testing-Water	\$36,500	\$30,921	\$35,000	-4.11%
Repair & Maint- General	\$33,200	\$33,200	\$35,000	5.42%
Repair & Maint-Vehicles	\$22,000	\$12,274	\$15,000	-31.82%
Repair/Maint - Pump	\$40,000	-	\$40,000	0.00%
Repair/Maint-Trans/Distributio	\$66,500	\$66,500	\$50,000	-24.81%
Repair/Maint-Treatment	\$37,380	\$21,517	\$25,000	-33.12%
Repair/Maint-Asphalt Patching	\$40,000	\$26,000	\$40,000	0.00%
Repair/Maint-Equipment	\$57,950	\$9,109	\$30,000	-48.23%
Water Tank Cleaning	\$6,000	\$10,000	\$8,000	33.33%
Fire Reduction/Fire Safety	\$30,000	-	\$30,000	0.00%
Safety Equip/Supplies	\$14,008	\$8,068	\$14,008	0.00%
Utilities	\$216,061	\$262,618	\$249,248	15.36%
SFPUC Water	\$144,734	\$142,886	\$144,734	0.00%
Tunnel Shutdown/Related Costs	\$26,607	\$45,826	\$30,000	12.75%
Engineering	\$23,100	\$21,066	\$23,100	0.00%
Engineering-Regulatory	\$15,000	\$10,577	\$15,000	0.00%
System Map Update/Digitize	\$45,500	\$9,439	\$25,000	-45.05%
Safety Program Assessment	\$10,020	-	\$10,020	0.00%
Lab Supplies and Equipment	-	-	\$10,000	-
Subscriptions/Memberships	\$30,000	\$37,197	\$37,500	25.00%
Total Expenditures	\$2,353,484	\$2,130,638	\$2,448,803	4.05%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● PR Wages	\$918,348	37.50%
● Expenditure	\$694,382	28.36%
● PR Benefits	\$412,091	16.83%
● Utilities	\$249,248	10.18%
● Cost of Water	\$174,734	7.14%

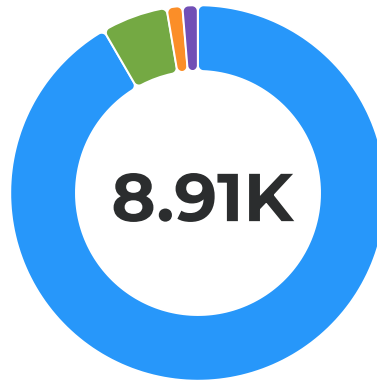
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$783,189	\$520,038	\$694,382	-11.34%
PR Wages	\$804,265	\$771,515	\$918,348	14.18%
PR Benefits	\$378,628	\$387,755	\$412,091	8.84%
Utilities	\$216,061	\$262,618	\$249,248	15.36%
Cost of Water	\$171,341	\$188,712	\$174,734	1.98%
Total Expenditures	\$2,353,484	\$2,130,638	\$2,448,803	4.05%

Water Fund Board of Directors

Expenditures by Account

FY26 Expenditures by Account



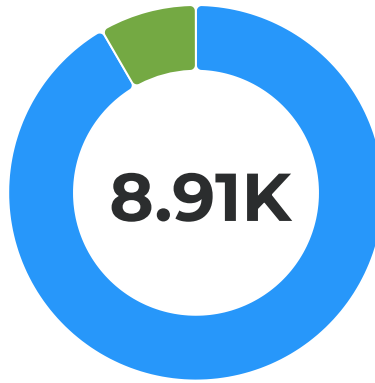
● Board of Director Compensation	\$8,165	91.64%
● FICA Expense	\$506	5.68%
● Workers Compensation	\$120	1.35%
● Medicare	\$118	1.33%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Medicare	\$113	\$113	\$118	4.42%
Workers Compensation	\$545	\$134	\$120	-77.98%
FICA Expense	\$482	\$535	\$506	4.98%
Board of Director Compensation	\$7,778	\$8,550	\$8,165	4.98%
Total Expenditures	\$8,918	\$9,332	\$8,909	-0.10%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● PR Wages	\$8,165	91.64%
● PR Benefits	\$745	8.36%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PR Wages	\$7,778	\$8,550	\$8,165	4.98%
PR Benefits	\$1,140	\$782	\$745	-34.65%
Total Expenditures	\$8,918	\$9,332	\$8,909	-0.10%

Sewer Fund

In accordance with permits issued by the State Regional Water Quality Control Board, the district provides wastewater collection, treatment and recycling services to approximately 1,878 connections from Big Oak Flat through Groveland and Pine Mountain Lake. The cost of delivering wastewater services is funded 100% by 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 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.



Summary

The District is projecting \$4,134,100 in revenue and budgeted expenditures are projected to be \$4,355,145 in FY2025/26.

Due to expenditures exceeding available revenues, the fund balance will be reduced by \$221,045 to balance the budget. Like the Water fund, the use of reserves addresses the immediate shortfall, however, it is not a sustainable long-term solution. One of the contributing factors is the user fees have not been increased in several years. While this may have helped keep costs stable for users, it has also limited revenue growth despite rising operating costs. As a result, continued reliance on the fund balance has caused it to decline to a low level.

Revenue

- There is a slight decrease in Miscellaneous Revenues due to the variable nature of revenue sources such as sewer connections and late penalty charges. The budgeted amount is based on prior years' trends.
- The District awarded a contract to NBS Consulting to conduct a Sewer Rate Study at the end of FY23, and the study was recently completed. The study and rate model concluded that increases to both water and sewer rates are necessary to generate sufficient revenue to support ongoing operational costs and to fund critical capital

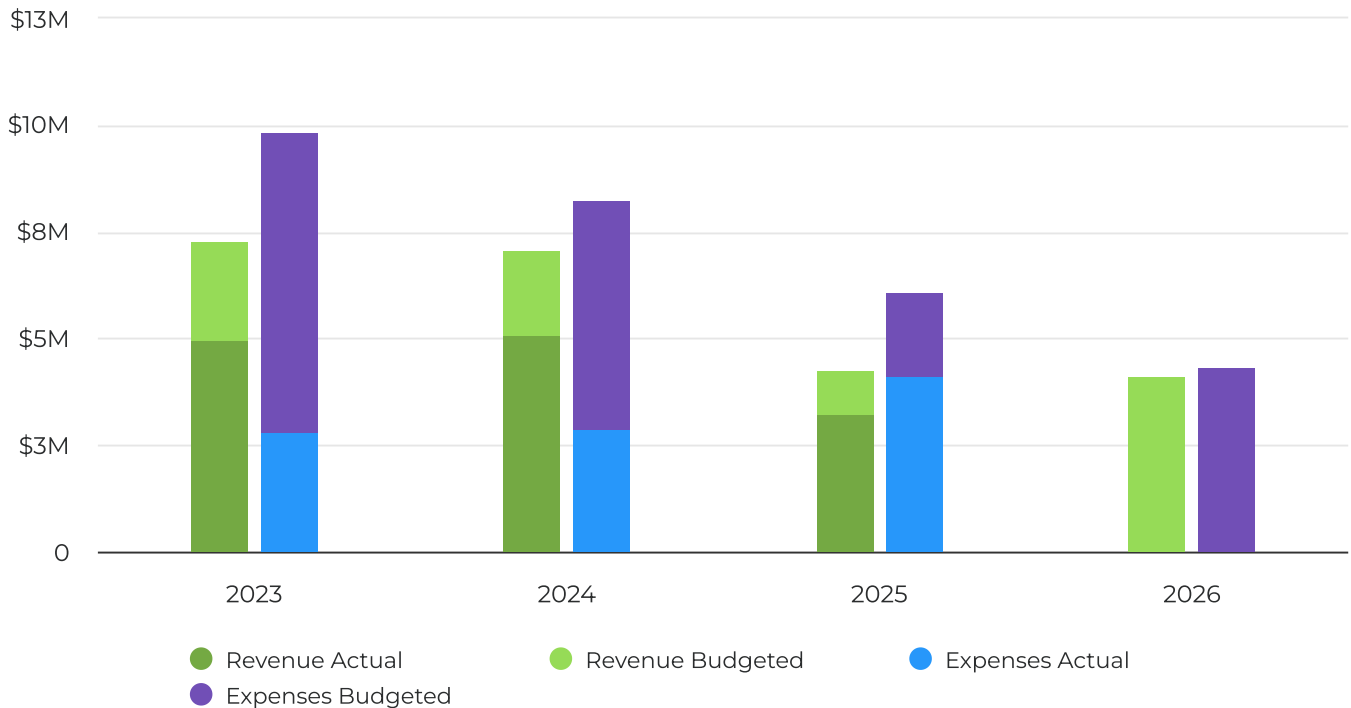
improvement projects. The proposed increase of 30% is included in the proposed budget, increasing the Fixed and Variable Rates by \$704,519.

- Non-Operating Revenue is budgeted at \$684,154, primarily consisting of the unspent grant funds available for the Sewer Improvements Project and is rolled forward into the FY26 budget.

Expenses

- Expenditures include operating expenses for administration, maintenance and the Board of Directors and include items such as permits, fuel, repairs/maintenance, and legal fees, etc.
- Wages and expenses are projected to increase due to several factors, including the addition of new staff positions, salary adjustments resulting from the Salary and Compensation Study, and the implementation of the new Memorandum of Understanding (MOU).
- Like the Water Fund, Utilities have a slight decrease compared to FY25 projected amounts, which is due to a programming issue at the headworks that caused water to run continuously. This has been resolved and the water consumption and related utility charges to the District are expected to decrease.
- The Capital Expenditures of \$820,529 include the remaining costs of the Sewer Improvement Project, funded by the remaining grant, as well as the cost of requested new capital items detailed in the Capital Improvement Plan.
- Debt Service expenses have increased due to the addition of the Municipal Financing Loan for the purchase of the employee housing property, as well as the initial payment on the CA CWSRF loan for the Downtown Groveland/Big Oak Flat Sewer Collection System Improvements Project.
- The Bond/Loan Interest expense has slightly decreased as the interest on the Series A bond has been reduced, with the loan nearing its final term which offsets the additional Municipal Finance loan interest for the employee housing.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

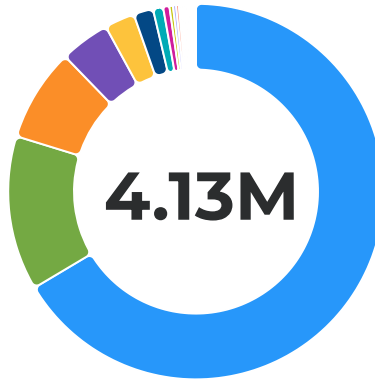
Category	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	\$2,784,313	\$1,581,186
Revenues		
Misc. Revenues	\$51,020	\$36,104
Fixed Revenues	\$1,777,191	\$2,891,342
Variable Revenues	\$602,132	\$192,500
Debt Service	\$330,000	\$330,000
Non Operating Revenue	\$1,326,555	\$684,154
Total Revenues	\$4,086,898	\$4,134,100
Expenditures		
Expenditure	\$713,663	\$942,012
PR Wages	\$875,064	\$1,163,342
PR Benefits	\$412,595	\$469,280
Tfr to OPEB/Pension	\$100,687	\$118,284
Utilities	\$214,288	\$185,999
Leases	\$2,204	\$2,315
Capital	\$2,372,475	\$820,529
Bond/Loan Interest	\$90,985	\$96,537
Debt Service Payments	\$508,063	\$556,847
Total Expenditures	\$5,290,025	\$4,355,145
Total Revenues Less Expenditures	-\$1,203,127	-\$221,045
Ending Fund Balance	\$1,581,186	\$1,360,141

Revenues by Fund

Revenues by Fund

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wastewater	\$4,250,889	\$4,086,898	\$4,134,100	-2.75%
Total Revenues	\$4,250,889	\$4,086,898	\$4,134,100	-2.75%

FY26 Revenues by Account



● S01 Res Fixed	\$2,747,751	66.47%
● Groveland/BPF Sewer Const	\$549,932	13.30%
● Capital 1 Sewer Debt Revenue	\$330,000	7.98%
● S02C Coml Vol Usage	\$177,000	4.28%
● S02 Coml Fixed	\$107,480	2.60%
● Interest Income-CA Class	\$70,000	1.69%
● FEMA Storm Damage Grant 4699	\$36,000	0.87%
● Late Penalty Charges	\$22,000	0.53%
● Interest Earned Mechanics Bank	\$13,000	0.31%
● S04 Coml 2 Conn Fixed	\$10,642	0.26%
● Sewer Connections	\$10,000	0.24%
● S04C Coml 2 Conn Vol Usage	\$7,000	0.17%
● S06C Coml 4 Conn Vol Usage	\$7,000	0.17%
● S01FC Fixed Consump Fee 3100ga	\$6,939	0.17%
● S04S Coml 2 Conn w/Stdby	\$6,591	0.16%
● S12/S Stdby & Stdby/Split L	\$5,392	0.13%
● Sale of Assets	\$5,000	0.12%
● Non Operating Income	\$5,000	0.12%
● S06 Coml 4 Conn Fixed	\$4,257	0.10%
● Employee Housing Rental Income	\$4,104	0.10%
● Expense Refunds	\$2,500	0.06%
● S02S Coml w/Stdby	\$2,290	0.06%
● UB 1% Penalty Late Fees	\$2,010	0.05%
● S04SC Coml w/Stdby Vol Usage	\$1,500	0.04%
● Interest Earned LAIF	\$712	0.02%

Revenues by Account

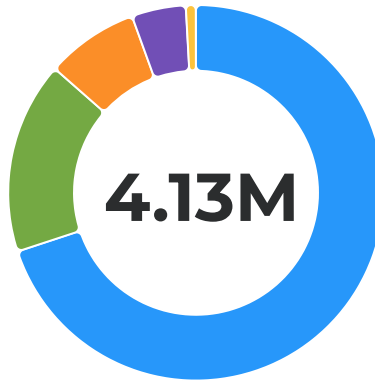
Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Late Penalty Charges	\$22,000	\$22,000	\$22,000	0.00%
Non Operating Income	\$14,400	\$5,735	\$5,000	-65.28%
Expense Refunds	\$2,500	\$2,532	\$2,500	0.00%
Interest Earned LAIF	\$712	\$712	\$712	0.00%
Interest Earned Mechanics Bank	\$25,000	\$13,000	\$13,000	-48.00%
S01C Volume Usage	\$400,000	\$395,000	-	-100.00%
S01AC Res Avg Vol Usage	\$19,261	\$15,132	-	-100.00%
S01 Res Fixed	\$1,633,600	\$1,633,600	\$2,747,751	68.20%

Sewer Fund

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
S01FC Fixed Consump Fee 3100ga	\$6,939	\$6,939	\$6,939	0.00%
S02C Coml Vol Usage	\$113,300	\$177,000	\$177,000	56.22%
S02 Coml Fixed	\$107,480	\$107,480	\$107,480	0.00%
S02S Coml w/Stdby	\$2,290	\$2,290	\$2,290	0.00%
S04C Coml 2 Conn Vol Usage	\$7,000	\$6,500	\$7,000	0.00%
S04SC Coml w/Stdby Vol Usage	\$2,200	\$1,500	\$1,500	-31.82%
S04 Coml 2 Conn Fixed	\$10,642	\$10,642	\$10,642	0.00%
S04S Coml 2 Conn w/Stdby	\$6,591	\$6,591	\$6,591	0.00%
S06C Coml 4 Conn Vol Usage	\$6,495	\$7,000	\$7,000	7.78%
S06 Coml 4 Conn Fixed	\$4,257	\$4,257	\$4,257	0.00%
S12/S Stdby & Stdby/Split L	\$5,392	\$5,392	\$5,392	0.00%
Sewer Service Application Fee	-	\$156	-	-
Sewer Inspections	-	\$95	-	-
Sewer Connections	\$10,000	\$28,000	\$10,000	0.00%
Capital 1 Sewer Debt Revenue	-	\$330,000	\$330,000	-
Groveland/BPF Sewer Const	\$1,639,340	\$1,089,408	\$549,932	-66.45%
Municipal Loan- Employee House	\$118,365	\$118,365	-	-100.00%
Interest Income-CA Class	\$91,875	\$70,000	\$70,000	-23.81%
Sale of Assets	-	\$24,975	\$5,000	-
Employee Housing Rental Income	-	\$769	\$4,104	-
FEMA Storm Damage Grant 4699	-	-	\$36,000	-
UB 1% Penalty Late Fees	\$1,250	\$1,828	\$2,010	60.80%
Total Revenues	\$4,250,889	\$4,086,898	\$4,134,100	-2.75%

Revenues by Revenue Type

FY26 Revenues by Revenue Type



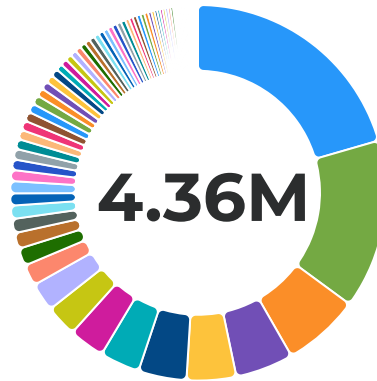
● Fixed Revenues	\$2,891,342	69.94%
● Non Operating Revenue	\$684,154	16.55%
● Debt Service	\$330,000	7.98%
● Variable Revenues	\$192,500	4.66%
● Misc. Revenues	\$36,104	0.87%

Revenues by Revenue Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Misc. Revenues	\$32,000	\$51,020	\$36,104	12.82%
Fixed Revenues	\$1,777,191	\$1,777,191	\$2,891,342	62.69%
Variable Revenues	\$548,256	\$602,132	\$192,500	-64.89%
Debt Service	-	\$330,000	\$330,000	-
Non Operating Revenue	\$1,893,442	\$1,326,555	\$684,154	-63.87%
Total Revenues	\$4,250,889	\$4,086,898	\$4,134,100	-2.75%

Expenditures by Account

FY26 Expenditures by Account



Regular Time	\$893,725	20.52%
Downtown Grov/BOF Sewer Rehab	\$634,489	14.57%
2019 Cap1 Sewer Bond	\$289,165	6.64%
Health/Vision/Health Insurance	\$217,549	5.00%
Utilities	\$185,999	4.27%
Municipal Vehicle Loan Payment	\$180,559	4.15%
Capital Outlay	\$150,040	3.45%
General Liability	\$134,242	3.08%
Pension Unfunded Liability	\$118,284	2.72%
CalPERS Retirement	\$106,673	2.45%
On Call	\$79,835	1.83%
Capital 1 Sewer Impr Loan Principle	\$65,925	1.51%
FICA	\$59,611	1.37%
District Permits & Licenses	\$52,483	1.21%
Collections System Camera Insp	\$50,000	1.15%
Holiday Pay	\$45,877	1.05%
Subscriptions/Memberships/Inte	\$45,768	1.05%
Repair/Maint-Equipment	\$41,411	0.95%
Capital 1 Sewer Imp -P&I-RCLS	\$39,913	0.92%
Legal Council	\$39,496	0.91%
Sick Leave	\$36,959	0.85%
Workers Compensation	\$36,542	0.84%
FEMA Agreement (No. 4699)	\$36,000	0.83%
Chemicals-Odor Control	\$35,060	0.81%
Vacation Leave	\$34,383	0.79%
Fuel	\$34,141	0.78%
Sewer Rate Study	\$31,000	0.71%
Retired Members Medical	\$30,125	0.69%
Repair & Maint - Pump	\$30,000	0.69%
Municipal Vehicle Loan-Int	\$29,095	0.67%
Repair & Maint.- Asphalt Patch	\$25,000	0.57%
Repair/Maint-Treatment	\$24,750	0.57%
Overtime	\$24,283	0.56%
Computer Hardware/Equip	\$23,893	0.55%
Subscriptions/Memberships	\$22,500	0.52%
Janitorial Service/Supplies	\$21,328	0.49%
CC Merchant Fees	\$21,320	0.49%
Training, Conferences & Travel	\$20,873	0.48%

Repair/Maint Collections	\$20,000	0.46%
Document Scanning	\$19,000	0.44%
Office Model Design	\$19,000	0.44%
Repair & Maint- General	\$18,870	0.43%
CPA Services/Audit Fees	\$18,544	0.43%
Lab Testing-Sewer	\$17,593	0.40%
Comp Time	\$16,980	0.39%
CA SWRCB Project Loan Principle	\$15,155	0.35%
Fire Reduction/Fire Safety/CC	\$15,000	0.34%
GIS/System Map Update/Digitize	\$15,000	0.34%
Programming	\$15,000	0.34%
Public Relations/Communication	\$14,854	0.34%
Medicare	\$14,427	0.33%
Office Expense	\$12,711	0.29%
Local Hazard Mitigation Study	\$11,400	0.26%
General Engineering	\$10,500	0.24%
Biosolids Disposal	\$10,500	0.24%
2019 Cap1 Sewer Bond -P&I Rcls	\$10,322	0.24%
Lab Supplies and Equipment	\$10,000	0.23%
Repair & Maint.-Vehicles	\$10,000	0.23%
Engineering-Regulatory	\$10,000	0.23%
Municiple Employee Home Loan	\$9,364	0.22%
CA SWRCB Project C-06-8109-210	\$7,843	0.18%
Uniforms/Special Shoes	\$7,038	0.16%
Telephone	\$6,160	0.14%
Municipal Employee Housing Loan	\$6,042	0.14%
Safety Equip/Supplies	\$5,700	0.13%
Administrative Leave	\$5,592	0.13%
Board of Director Compensation	\$5,540	0.13%
Tools/Equipment	\$5,000	0.11%
Safety Program Assessment	\$5,000	0.11%
SUI	\$4,009	0.09%
Personal Holiday	\$4,004	0.09%
Lump Sum Vacation Pay	\$3,500	0.08%
Miscellaneous Pay	\$3,401	0.08%
Employee Certification	\$3,000	0.07%
LAFCO Fees	\$2,961	0.07%
Employee Medical Testing	\$2,714	0.06%
Uniform/Clothing	\$2,500	0.06%
Misc Expense	\$2,205	0.05%
Office Supplies	\$2,016	0.05%
Copystar6550 GE Capital Lease	\$1,760	0.04%
Flex Time	\$1,725	0.04%
Actuarial Review (GASB-OPEB)	\$1,169	0.03%
Impact Mitigation Fee Study	\$1,141	0.03%
Bank Fees	\$863	0.02%
FP Mail Machine Lease	\$555	0.01%
Jury Duty	\$500	0.01%
FICA Expense	\$344	0.01%
Tax Lien Expense	\$252	0.01%
Employee Fingerprinting	\$94	0.00%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$753,575	\$654,864	\$893,725	18.60%
Miscellaneous Pay	\$20,000	\$5,000	\$3,401	-83.00%
Jury Duty	-	\$500	\$500	-
Comp Time	-	\$16,800	\$16,980	-
Bereavement Pay	-	\$700	-	-
Administrative Leave	\$6,409	\$4,169	\$5,592	-12.75%
Flex Time	-	\$1,650	\$1,725	-
On Call	\$36,220	\$47,000	\$79,835	120.42%
Overtime	\$38,091	\$28,197	\$24,283	-36.25%
Vacation Leave	\$45,335	\$24,500	\$34,383	-24.16%
Lump Sum Vacation Pay	-	\$9,300	\$3,500	-
Sick Leave	\$37,283	\$27,997	\$36,959	-0.87%
Holiday Pay	\$45,467	\$41,000	\$45,877	0.90%
Personal Holiday	-	\$3,386	\$4,004	-
CalPERS Retirement	\$81,649	\$78,750	\$106,673	30.65%
FICA	\$49,297	\$53,795	\$59,611	20.92%
Medicare	\$11,932	\$12,901	\$14,427	20.91%
SUI	\$1,453	\$3,675	\$4,009	175.91%
Workers Compensation	\$42,331	\$40,805	\$36,542	-13.68%
Retired Members Medical	\$26,738	\$27,637	\$30,125	12.67%
Pension Unfunded Liability	\$100,753	\$100,687	\$118,284	17.40%
Bank Fees	\$931	\$822	\$863	-7.30%
CC Merchant Fees	\$21,320	\$21,320	\$21,320	0.00%
Tax Lien Expense	-	-	\$252	-
Office Supplies	\$1,750	\$1,920	\$2,016	15.20%
LAFCO Fees	\$2,820	\$2,820	\$2,961	5.00%
Computer Hardware/Equip	\$19,095	\$13,094	\$23,893	25.13%
Subscriptions/Memberships/Inte	\$34,516	\$36,890	\$45,768	32.60%
Office Expense	\$12,105	\$12,105	\$12,711	5.01%
Janitorial Service/Supplies	\$20,575	\$20,117	\$21,328	3.66%
Training, Conferences & Travel	\$25,373	\$17,156	\$20,873	-17.74%
Telephone	\$6,160	\$6,160	\$6,160	0.00%
Misc Expense	-	-	\$2,205	-
Employee Certification	\$3,000	\$2,509	\$3,000	0.00%
Employee Medical Testing	\$2,600	\$2,074	\$2,714	4.38%
General Liability	\$109,443	\$109,743	\$134,242	22.66%
Actuarial Review (GASB-OPEB)	\$570	\$570	\$1,169	105.09%
Classification/Comp Study	\$23,465	\$6,498	-	-100.00%
Impact Mitigation Fee Study	-	\$826	\$1,141	-
Laserfiche Integration	\$13,300	\$13,300	-	-100.00%
CPA Services/Audit Fees	\$24,567	\$24,928	\$18,544	-24.52%
Employee Housing Expense	\$6,835	\$3,310	-	-100.00%
FICA Expense	\$327	\$327	\$344	5.20%
Board of Director Compensation	\$5,278	\$5,800	\$5,540	4.96%
Health/Vision/Health Insurance	\$182,419	\$194,705	\$217,549	19.26%
Programming	\$17,082	\$8,961	\$15,000	-12.19%

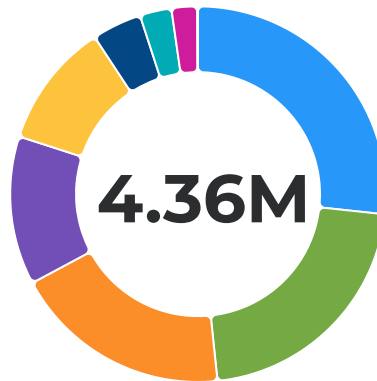
Sewer Fund

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Fuel	\$25,670	\$22,907	\$34,141	33.00%
Uniform/Clothing	\$3,685	\$2,468	\$2,500	-32.16%
Tools/Equipment	\$5,000	\$4,877	\$5,000	0.00%
Repair & Maint- General	\$18,870	\$16,935	\$18,870	0.00%
Repair/Maint-Treatment	\$24,750	\$24,750	\$24,750	0.00%
Repair/Maint-Equipment	\$41,411	\$26,860	\$41,411	0.00%
Safety Equip/Supplies	\$5,700	\$4,419	\$5,700	0.00%
Utilities	\$180,860	\$214,288	\$185,999	2.84%
Engineering-Regulatory	\$10,000	\$2,817	\$10,000	0.00%
Safety Program Assessment	\$5,000	-	\$5,000	0.00%
FEMA Agreement (No. 4699)	\$10,000	\$10,000	\$36,000	260.00%
Internet Exchange & Upgrade	\$11,400	\$5,700	-	-100.00%
Housing Property #1	\$118,300	\$118,300	-	-100.00%
Enclosed Skid Steer	\$58,133	\$58,133	-	-100.00%
Hydro Static Hydraulic Pump	-	\$5,124	-	-
Public Relations/Communication	\$14,513	\$14,513	\$14,854	2.35%
Legal Council	\$37,615	\$37,615	\$39,496	5.00%
Sewer Rate Study	\$31,000	\$31,000	\$31,000	0.00%
Uniforms/Special Shoes	\$4,005	\$4,200	\$7,038	75.73%
District Permits & Licenses	\$49,984	\$49,984	\$52,483	5.00%
Chemicals-Odor Control	\$35,060	\$33,391	\$35,060	0.00%
Lab Supplies and Equipment	-	\$241	\$10,000	-
Repair & Maint.-Vehicles	\$13,750	\$5,728	\$10,000	-27.27%
Repair & Maint - Pump	\$30,000	\$10,609	\$30,000	0.00%
Repair/Maint Collections	\$41,000	\$12,124	\$20,000	-51.22%
Repair & Maint.- Asphalt Patch	\$25,000	-	\$25,000	0.00%
Collections System Camera Insp	\$40,000	\$40,000	\$50,000	25.00%
Biosolids Disposal	\$10,500	\$10,500	\$10,500	0.00%
Copystar6550 GE Capital Lease	\$1,676	\$1,676	\$1,760	5.01%
FP Mail Machine Lease	\$528	\$528	\$555	5.11%
2019 Cap1 Sewer Bond -P&I Rcls	-	\$18,260	\$10,322	-
Capital 1 Sewer Imp -P&I-RCLS	\$42,067	\$43,630	\$39,913	-5.12%
Downtown Grov/BOF Sewer Rehab	\$1,730,273	\$981,428	\$634,489	-63.33%
Headworks, LS2, Rec Irrigation	\$1,359,170	\$1,030,982	-	-100.00%
Truck#17 Replacement	\$30,856	\$30,833	-	-100.00%
STP OSG Pump	\$145,000	\$108,131	-	-100.00%
Capital Outlay	-	-	\$150,040	-
Wide Format Scanner	\$6,840	\$6,066	-	-100.00%
Municipal Vehicle Loan Payment	-	\$169,905	\$180,559	-
Employee Fingerprinting	-	-	\$94	-
Local Hazard Mitigation Study	-	-	\$11,400	-
Document Scanning	-	-	\$19,000	-
Office Model Design	-	-	\$19,000	-
Municipal Employee Housing Loan	-	-	\$6,042	-

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Capital 1 Sewer Impr Loan Principle	-	\$60,208	\$65,925	-
2019 Cap1 Sewer Bond	-	\$277,950	\$289,165	-
CA SWRCB Project Loan Principle	-	-	\$15,155	-
Municiple Employee Home Loan	-	-	\$9,364	-
Subscriptions/Memberships	\$20,350	\$20,350	\$22,500	10.57%
Lab Testing-Sewer	\$17,593	\$13,205	\$17,593	0.00%
Fire Reduction/Fire Safety/CC	\$15,000	\$15,000	\$15,000	0.00%
General Engineering	\$10,500	\$5,781	\$10,500	0.00%
GIS/System Map Update/Digitize	\$15,000	\$2,468	\$15,000	0.00%
Municipal Vehicle Loan-Int	\$35,714	\$29,095	\$29,095	-18.53%
Truck#3 Replacement	\$17,778	\$17,778	-	-100.00%
CA SWRCB Project C-06-8109-210	-	-	\$7,843	-
Total Expenditures	\$6,129,615	\$5,290,025	\$4,355,145	-28.95%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



PR Wages	\$1,163,342	26.71%
Expenditure	\$942,012	21.63%
Capital	\$820,529	18.84%
Debt Service Payments	\$556,847	12.79%
PR Benefits	\$469,280	10.78%
Utilities	\$185,999	4.27%
Tfr to OPEB/Pension	\$118,284	2.72%
Bond/Loan Interest	\$96,537	2.22%
Leases	\$2,315	0.05%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$892,458	\$713,663	\$942,012	5.55%
PR Wages	\$991,663	\$875,064	\$1,163,342	17.31%
PR Benefits	\$396,146	\$412,595	\$469,280	18.46%
Tfr to OPEB/Pension	\$100,753	\$100,687	\$118,284	17.40%

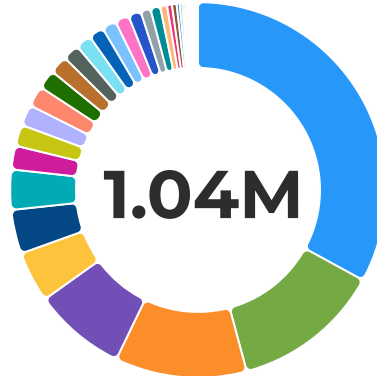
Sewer Fund

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Utilities	\$180,860	\$214,288	\$185,999	2.84%
Leases	\$2,204	\$2,204	\$2,315	5.04%
Capital	\$3,487,750	\$2,372,475	\$820,529	-76.47%
Bond/Loan Interest	\$77,781	\$90,985	\$96,537	24.11%
Debt Service Payments	-	\$508,063	\$556,847	-
Total Expenditures	\$6,129,615	\$5,290,025	\$4,355,145	-28.95%

Sewer Fund Administration

Expenditures by Account

FY26 Expenditures by Account



Regular Time	\$344,363	32.98%
General Liability	\$134,242	12.86%
Pension Unfunded Liability	\$118,284	11.33%
Health/Vision/Health Insurance	\$83,170	7.97%
Subscriptions/Memberships/Inte	\$45,768	4.38%
Legal Council	\$39,496	3.78%
CalPERS Retirement	\$36,134	3.46%
CC Merchant Fees	\$21,320	2.04%
Document Scanning	\$19,000	1.82%
Office Model Design	\$19,000	1.82%
CPA Services/Audit Fees	\$18,544	1.78%
FICA	\$17,187	1.65%
Computer Hardware/Equip	\$16,473	1.58%
Public Relations/Communication	\$14,854	1.42%
Holiday Pay	\$14,179	1.36%
Sick Leave	\$13,578	1.30%
Janitorial Service/Supplies	\$12,828	1.23%
Office Expense	\$12,711	1.22%
Local Hazard Mitigation Study	\$11,400	1.09%
Vacation Leave	\$8,989	0.86%
Training, Conferences & Travel	\$8,873	0.85%
Telephone	\$6,160	0.59%
Administrative Leave	\$4,380	0.42%
Medicare	\$4,124	0.39%
LAFCO Fees	\$2,961	0.28%
Misc Expense	\$2,205	0.21%
Office Supplies	\$2,016	0.19%
Comp Time	\$1,980	0.19%
Workers Compensation	\$1,625	0.16%
Personal Holiday	\$1,375	0.13%
Actuarial Review (GASB-OPEB)	\$1,169	0.11%
Impact Mitigation Fee Study	\$1,141	0.11%
SUI	\$1,042	0.10%
Miscellaneous Pay	\$891	0.09%

● Bank Fees	\$863	0.08%
● Flex Time	\$825	0.08%
● Overtime	\$519	0.05%
● Tax Lien Expense	\$252	0.02%
● Employee Medical Testing	\$114	0.01%
● Employee Fingerprinting	\$94	0.01%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$233,117	\$226,000	\$344,363	47.72%
Miscellaneous Pay	-	-	\$891	-
Comp Time	-	\$1,800	\$1,980	-
Administrative Leave	\$5,223	\$2,998	\$4,380	-16.14%
Flex Time	-	\$750	\$825	-
Overtime	\$2,264	\$197	\$519	-77.08%
Vacation Leave	\$15,279	\$4,500	\$8,989	-41.17%
Lump Sum Vacation Pay	-	\$2,300	-	-
Sick Leave	\$12,359	\$9,997	\$13,578	9.86%
Holiday Pay	\$15,072	\$11,000	\$14,179	-5.92%
Personal Holiday	-	\$1,100	\$1,375	-
CalPERS Retirement	\$22,567	\$21,500	\$36,134	60.12%
FICA	\$15,088	\$15,106	\$17,187	13.91%
Medicare	\$3,735	\$3,749	\$4,124	10.41%
SUI	\$399	\$875	\$1,042	161.15%
Workers Compensation	\$1,974	\$1,814	\$1,625	-17.68%
Pension Unfunded Liability	\$100,753	\$100,687	\$118,284	17.40%
Bank Fees	\$931	\$822	\$863	-7.30%
CC Merchant Fees	\$21,320	\$21,320	\$21,320	0.00%
Tax Lien Expense	-	-	\$252	-
Office Supplies	\$1,750	\$1,920	\$2,016	15.20%
LAFCO Fees	\$2,820	\$2,820	\$2,961	5.00%
Computer Hardware/Equip	\$10,260	\$10,260	\$16,473	60.56%
Subscriptions/Memberships/Inte	\$34,516	\$36,890	\$45,768	32.60%
Office Expense	\$12,105	\$12,105	\$12,711	5.01%
Janitorial Service/Supplies	\$12,580	\$12,217	\$12,828	1.97%
Training, Conferences & Travel	\$8,873	\$8,873	\$8,873	0.00%
Telephone	\$6,160	\$6,160	\$6,160	0.00%
Misc Expense	-	-	\$2,205	-
Employee Medical Testing	-	-	\$114	-
General Liability	\$109,443	\$109,743	\$134,242	22.66%
Actuarial Review (GASB-OPEB)	\$570	\$570	\$1,169	105.09%
Classification/Comp Study	\$23,465	\$6,498	-	-100.00%
Impact Mitigation Fee Study	-	\$826	\$1,141	-
Laserfiche Integration	\$13,300	\$13,300	-	-100.00%
CPA Services/Audit Fees	\$24,567	\$24,928	\$18,544	-24.52%
Employee Housing Expense	\$6,835	\$3,310	-	-100.00%
Health/Vision/Health Insurance	\$59,039	\$59,039	\$83,170	40.87%
Public Relations/Communication	\$14,513	\$14,513	\$14,854	2.35%

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Legal Council	\$37,615	\$37,615	\$39,496	5.00%
Employee Fingerprinting	-	-	\$94	-
Local Hazard Mitigation Study	-	-	\$11,400	-
Document Scanning	-	-	\$19,000	-
Office Model Design	-	-	\$19,000	-
Total Expenditures	\$828,492	\$788,103	\$1,044,128	26.03%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● Expenditure	\$391,484	37.49%
● PR Wages	\$391,079	37.46%
● PR Benefits	\$143,281	13.72%
● Tfr to OPEB/Pension	\$118,284	11.33%

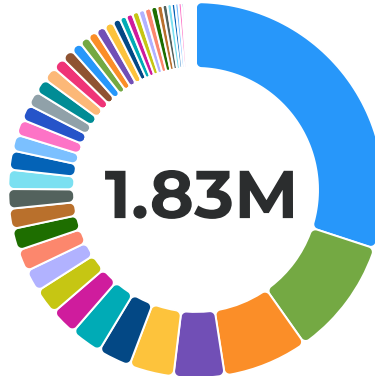
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$341,623	\$324,690	\$391,484	14.60%
PR Wages	\$283,314	\$260,643	\$391,079	38.04%
PR Benefits	\$102,802	\$102,083	\$143,281	39.38%
Tfr to OPEB/Pension	\$100,753	\$100,687	\$118,284	17.40%
Total Expenditures	\$828,492	\$788,103	\$1,044,128	26.03%

Sewer Fund Maintenance

Expenditures by Account

FY26 Expenditures by Account



Regular Time	\$549,362	30.04%
Utilities	\$185,999	10.17%
Health/Vision/Health Insurance	\$134,379	7.35%
On Call	\$79,835	4.37%
CalPERS Retirement	\$70,539	3.86%
District Permits & Licenses	\$52,483	2.87%
Collections System Camera Insp	\$50,000	2.73%
FICA	\$42,425	2.32%
Repair/Maint-Equipment	\$41,411	2.26%
Chemicals-Odor Control	\$35,060	1.92%
Workers Compensation	\$34,835	1.90%
Fuel	\$34,141	1.87%
Holiday Pay	\$31,698	1.73%
Sewer Rate Study	\$31,000	1.70%
Retired Members Medical	\$30,125	1.65%
Repair & Maint - Pump	\$30,000	1.64%
Vacation Leave	\$25,394	1.39%
Repair & Maint.- Asphalt Patch	\$25,000	1.37%
Repair/Maint-Treatment	\$24,750	1.35%
Overtime	\$23,764	1.30%
Sick Leave	\$23,380	1.28%
Subscriptions/Memberships	\$22,500	1.23%
Repair/Maint Collections	\$20,000	1.09%
Repair & Maint- General	\$18,870	1.03%
Lab Testing-Sewer	\$17,593	0.96%
Fire Reduction/Fire Safety/CC	\$15,000	0.82%
GIS/System Map Update/Digitize	\$15,000	0.82%
Programming	\$15,000	0.82%
Comp Time	\$15,000	0.82%
Training, Conferences & Travel	\$12,000	0.66%
General Engineering	\$10,500	0.57%
Biosolids Disposal	\$10,500	0.57%
Medicare	\$10,223	0.56%
Lab Supplies and Equipment	\$10,000	0.55%

● Repair & Maint.-Vehicles	\$10,000	0.55%
● Engineering-Regulatory	\$10,000	0.55%
● Janitorial Service/Supplies	\$8,500	0.46%
● Computer Hardware/Equip	\$7,420	0.41%
● Uniforms/Special Shoes	\$7,038	0.38%
● Safety Equip/Supplies	\$5,700	0.31%
● Tools/Equipment	\$5,000	0.27%
● Safety Program Assessment	\$5,000	0.27%
● Lump Sum Vacation Pay	\$3,500	0.19%
● Employee Certification	\$3,000	0.16%
● SUI	\$2,967	0.16%
● Personal Holiday	\$2,629	0.14%
● Employee Medical Testing	\$2,600	0.14%
● Miscellaneous Pay	\$2,510	0.14%
● Uniform/Clothing	\$2,500	0.14%
● Administrative Leave	\$1,213	0.07%
● Flex Time	\$900	0.05%
● Jury Duty	\$500	0.03%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$520,458	\$428,864	\$549,362	5.55%
Miscellaneous Pay	\$20,000	\$5,000	\$2,510	-87.45%
Jury Duty	-	\$500	\$500	-
Comp Time	-	\$15,000	\$15,000	-
Bereavement Pay	-	\$700	-	-
Administrative Leave	\$1,186	\$1,171	\$1,213	2.28%
Flex Time	-	\$900	\$900	-
On Call	\$36,220	\$47,000	\$79,835	120.42%
Overtime	\$35,827	\$28,000	\$23,764	-33.67%
Vacation Leave	\$30,056	\$20,000	\$25,394	-15.51%
Lump Sum Vacation Pay	-	\$7,000	\$3,500	-
Sick Leave	\$24,924	\$18,000	\$23,380	-6.19%
Holiday Pay	\$30,395	\$30,000	\$31,698	4.29%
Personal Holiday	-	\$2,286	\$2,629	-
CalPERS Retirement	\$59,082	\$57,250	\$70,539	19.39%
FICA	\$34,209	\$38,689	\$42,425	24.02%
Medicare	\$8,120	\$9,075	\$10,223	25.90%
SUI	\$1,054	\$2,800	\$2,967	181.50%
Workers Compensation	\$39,987	\$38,900	\$34,835	-12.88%
Retired Members Medical	\$26,738	\$27,637	\$30,125	12.67%
Computer Hardware/Equip	\$8,835	\$2,834	\$7,420	-16.02%
Janitorial Service/Supplies	\$7,995	\$7,900	\$8,500	6.32%
Training, Conferences & Travel	\$16,500	\$8,283	\$12,000	-27.27%
Employee Certification	\$3,000	\$2,509	\$3,000	0.00%
Employee Medical Testing	\$2,600	\$2,074	\$2,600	0.00%
Health/Vision/Health Insurance	\$123,380	\$135,666	\$134,379	8.91%
Programming	\$17,082	\$8,961	\$15,000	-12.19%

Sewer Fund Maintenance

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Fuel	\$25,670	\$22,907	\$34,141	33.00%
Uniform/Clothing	\$3,685	\$2,468	\$2,500	-32.16%
Tools/Equipment	\$5,000	\$4,877	\$5,000	0.00%
Repair & Maint- General	\$18,870	\$16,935	\$18,870	0.00%
Repair/Maint-Treatment	\$24,750	\$24,750	\$24,750	0.00%
Repair/Maint-Equipment	\$41,411	\$26,860	\$41,411	0.00%
Safety Equip/Supplies	\$5,700	\$4,419	\$5,700	0.00%
Utilities	\$180,860	\$214,288	\$185,999	2.84%
Engineering-Regulatory	\$10,000	\$2,817	\$10,000	0.00%
Safety Program Assessment	\$5,000	-	\$5,000	0.00%
Sewer Rate Study	\$31,000	\$31,000	\$31,000	0.00%
Uniforms/Special Shoes	\$4,005	\$4,200	\$7,038	75.73%
District Permits & Licenses	\$49,984	\$49,984	\$52,483	5.00%
Chemicals-Odor Control	\$35,060	\$33,391	\$35,060	0.00%
Lab Supplies and Equipment	-	\$241	\$10,000	-
Repair & Maint.-Vehicles	\$13,750	\$5,728	\$10,000	-27.27%
Repair & Maint - Pump	\$30,000	\$10,609	\$30,000	0.00%
Repair/Maint Collections	\$41,000	\$12,124	\$20,000	-51.22%
Repair & Maint.- Asphalt Patch	\$25,000	-	\$25,000	0.00%
Collections System Camera Insp	\$40,000	\$40,000	\$50,000	25.00%
Biosolids Disposal	\$10,500	\$10,500	\$10,500	0.00%
Subscriptions/Memberships	\$20,350	\$20,350	\$22,500	10.57%
Lab Testing-Sewer	\$17,593	\$13,205	\$17,593	0.00%
Fire Reduction/Fire Safety/CC	\$15,000	\$15,000	\$15,000	0.00%
General Engineering	\$10,500	\$5,781	\$10,500	0.00%
GIS/System Map Update/Digitize	\$15,000	\$2,468	\$15,000	0.00%
Total Expenditures	\$1,727,336	\$1,521,900	\$1,828,742	5.87%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● PR Wages	\$766,723	41.93%
● Expenditure	\$550,528	30.10%
● PR Benefits	\$325,492	17.80%
● Utilities	\$185,999	10.17%

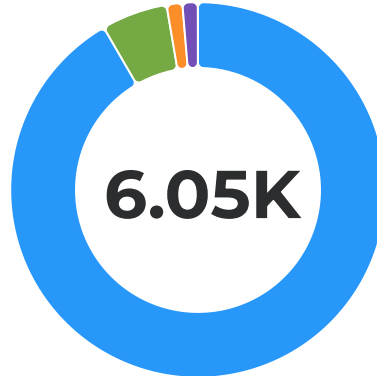
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$550,835	\$388,973	\$550,528	-0.06%
PR Wages	\$703,071	\$608,622	\$766,723	9.05%
PR Benefits	\$292,570	\$310,017	\$325,492	11.25%
Utilities	\$180,860	\$214,288	\$185,999	2.84%
Total Expenditures	\$1,727,336	\$1,521,900	\$1,828,742	5.87%

Sewer Fund Board of Directors

Expenditures by Account

FY26 Expenditures by Account



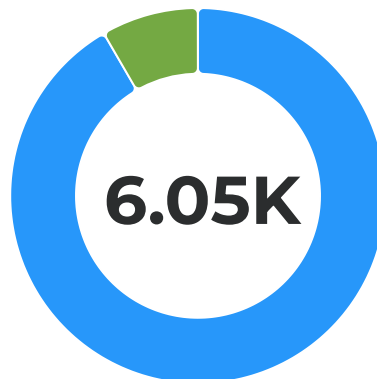
● Board of Director Compensation	\$5,540	91.63%
● FICA Expense	\$344	5.68%
● Workers Compensation	\$82	1.36%
● Medicare	\$80	1.33%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Medicare	\$77	\$77	\$80	3.90%
Workers Compensation	\$370	\$91	\$82	-77.84%
FICA Expense	\$327	\$327	\$344	5.20%
Board of Director Compensation	\$5,278	\$5,800	\$5,540	4.96%
Total Expenditures	\$6,052	\$6,295	\$6,046	-0.10%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● PR Wages	\$5,540	91.63%
● PR Benefits	\$506	8.37%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PR Wages	\$5,278	\$5,800	\$5,540	4.96%
PR Benefits	\$774	\$495	\$506	-34.63%
Total Expenditures	\$6,052	\$6,295	\$6,046	-0.10%

Governmental Funds

The District's Fire Department and Park Services including Mary Laveroni Park, the dog park, baseball field, and skate park, are funded as governmental services, primarily through ad valorem property taxes. Of the total property tax revenue received, 92% is allocated to the Fire Department and 8% to Park Services. Additional funding is generated through rental income, user fees, grants, and donations.

Service Criteria

The 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:

Fire Services:

- 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, and that reduced staffing or equipment reliability puts the public and our firefighters at risk.
- A Fire Tax Measure will be proposed to voters and conducted by a special election in 2026 aiming to ensure adequate funding for essential fire protection and emergency response in our community

Park Services:

- Public safety, public health and park condition is a top priority
- Improving pedestrian accessibility between the communities of Pine Mountain Lake, Groveland, and Big Oak Flat

Governmental Funds Summary Overview

The following revenue and expense items represent the major differences between the current budget and FY25, and have been included in this budget for both the Fire and Park Funds.

Revenue

- The Tuolumne County Auditor Controller is projecting property taxes to increase by 3% in FY26.
- The employee housing purchased in FY25 is currently being utilized by staff, and the associated rental income is included in the budget.

Expenses

Administrative Expenses

- The allocation of administrative expenses for staffing, office operations, and Board of Directors activities is distributed among the district's services based on customer count and estimated administrative staff effort. The current proposed budget assigns 5% to the Fire Fund and 1% to the Park Fund.

Salaries and Benefits

- In October 2024, the Board approved an MOU that went into effect which included an increase to the District's CalPERS employer contribution for Classic employees, and included adjustments to vacation accruals, increased on-call pay, uniform and meal stipends.
- In February 2025, the Board accepted a Total Compensation Analysis Report prepared by Bryce Consulting, Inc., which included salary adjustments to align all District positions with the market median and the creation of a new position within the organizational chart.
- The change to move the Information/Instrumentation Systems Manager to the administration budget is included in the proposed budget as the position's work supports all district functions and benefits each fund.
- This budget also includes the addition of four new staff positions. Staffing evaluations have determined that the District's water and wastewater operations require one additional certified operator, and that the maintenance team should be increased by two full-time positions. These additions are necessary to address ongoing challenges such as frequent vacancies, extended employee illnesses, limited ability for staff to take vacation, and an unsustainable on-call workload that has impacted work-life balance and contributed to staff turnover. The added staffing would also enable the District to implement industry-standard preventative maintenance practices. The fourth proposed position is an Administrative Services Technician, who will support customer service, utility billing, and general administrative functions.
- Employee health insurance premiums are projected to increase by 9% starting January 2026.

Fire Fund

The Groveland Community Services District (GCSD) Fire Department provides critical fire suppression and protection, emergency medical services, rescue operations, and hazardous materials response within the District boundaries and surrounding areas under automatic and mutual aid agreements. The Department is the only full-time, year-round staffed structure fire and life safety service provider in the greater Groveland area.

The Fire Department is primarily funded through ad-valorem property tax revenue allocated to GCSD (not through a dedicated special tax or assessment). Currently, the District allocates approximately 92% of its total property tax revenue to fund fire department operations. Additional funding is sought through competitive grants, and limited rental income is received for state use of District fire vehicles.

Fire suppression services are delivered through a Schedule A Cooperative Fire Protection Agreement with CAL FIRE, under which two full-time CAL FIRE firefighters are stationed at GCSD Fire Station 78, 24/7/365. While CAL FIRE provides staffing, all apparatus and equipment are owned and maintained by GCSD, with District administrative and maintenance personnel responsible for station operations, equipment, finances, planning, communications, and contract management.

Service Evaluation and Planning

In 2020, GCSD updated its Fire Department Master Plan to assess current operations and guide future service needs. The plan confirmed that the Department is currently staffed to meet only the minimum level of safe response to the types of emergency calls commonly received. Based on this analysis, the District adopted specific response time standards to guide planning and funding decisions:

- First-Due Unit Response: Within 14 minutes, 90% of the time
- Effective Response Force (ERF) for Major Emergencies: Within 19.5 minutes, 90% of the time
- Hazardous Materials Initial Response: Within 14 minutes, 90% of the time
- Technical Rescue Response: First-due within 14 minutes; full response within 19.5 minutes

These targets are necessary to maintain service levels, especially as population growth, tourism, and wildland-urban interface development continue to increase demand.

Growth, Mutual Aid Burden, and Partnership Efforts

Historically, GCSD has responded to incidents well outside its boundaries due to the lack of a staffed County fire station in the area. Recognizing this imbalance, the 2020 Master Plan recommended that GCSD pursue a cost-sharing agreement with Tuolumne County to address the increasing strain on District resources.

In response, the County approached GCSD in 2022 with a proposal to co-locate a County-staffed fire engine at Station 78. This partnership was formalized in the License and Cost Reimbursement Agreement, initiated in August 2023 and renewed through March 2026. The agreement provides a second full-time staffed engine—enhancing emergency coverage both inside and outside GCSD boundaries.

Additionally, during fire season, the CAL FIRE station on Merrell Road is staffed by a third full-time engine crew. This seasonal three-engine configuration allows the region to approach the recommended nine-person Effective Response Force cited in the Master Plan.

Operational Realities and Fiscal Constraints

Despite successful partnerships, GCSD's fire operations remain significantly underfunded. The cost of the CAL FIRE staffing contract alone exceeds the total property tax revenue received, not accounting for other essential operating costs such as fuel, insurance, utilities, and equipment maintenance.

Currently, GCSD is contracting for the minimum level of service permitted under CAL FIRE safety standards. Without additional funding, projections indicate the District will be unable to sustain CAL FIRE staffing beyond December 31, 2026.

Further compounding this issue is the age and vulnerability of critical equipment:

- The frontline fire engine is 16 years old;
- The backup engine is 25 years old;
- A new, NFPA-compliant engine costs approximately \$1.4 million and has a two-year or longer procurement lead time.

If either engine fails, the District lacks sufficient cash flow to finance replacement or major repairs, potentially placing the entire fire department at risk of operational failure before the end of 2026.

Planning for the Future

GCSD has recognized and publicly discussed these challenges for several years, holding over a dozen board meetings on the issue. District management and fire personnel have aggressively pursued grants and explored all staffing and funding alternatives. GCSD has twice partnered with the County to support countywide sales tax measures for public safety, though neither passed.

Currently, GCSD is engaging the public and key stakeholders to evaluate:

- The desired level of fire protection for the community;
- The cost of sustaining or improving that level;
- The feasibility and community support for new, dedicated fire department revenue.

Two potential revenue options are under active consideration:

1. A special tax placed on the June 2026 Statewide Primary ballot; or
2. A property-owner assessment vote, via all-mail ballot, in spring to early summer 2026.

Conclusion and Recommendations

The GCSD Fire Department provides an exceptional level of service relative to its funding. However, continued growth, rising call volumes, and aging equipment pose a real and urgent threat to the sustainability of this vital service.

Recommendations:

- Continue collaborative planning with Tuolumne County to sustain and expand co-location partnerships;
- Accelerate community engagement to determine support for new revenue measures;
- Pursue all available grant opportunities for equipment replacement;
- Maintain transparency with residents and stakeholders regarding risks and fiscal realities;
- Once additional revenue is secured, immediately begin phased capital replacement, including apparatus and facility upgrades.

GCSD remains committed to protecting lives, property, and the integrity of fire and emergency services for the Groveland community—but without new revenue, the current level of service cannot be maintained beyond 2026. Strategic investment and community action are urgently needed to preserve and strengthen this essential public safety function.



Summary

The District is projecting \$1,559,338 in revenue and budgeted expenditures are projected to be \$2,238,568 in FY2025/26.

Fire Fund revenues are currently insufficient to cover operating expenses, requiring the use of fund balance of \$679,230 to close the gap and balance the budget. This trend is expected to continue as costs rise, and without a new, sustainable revenue source, the fund balance will be depleted.

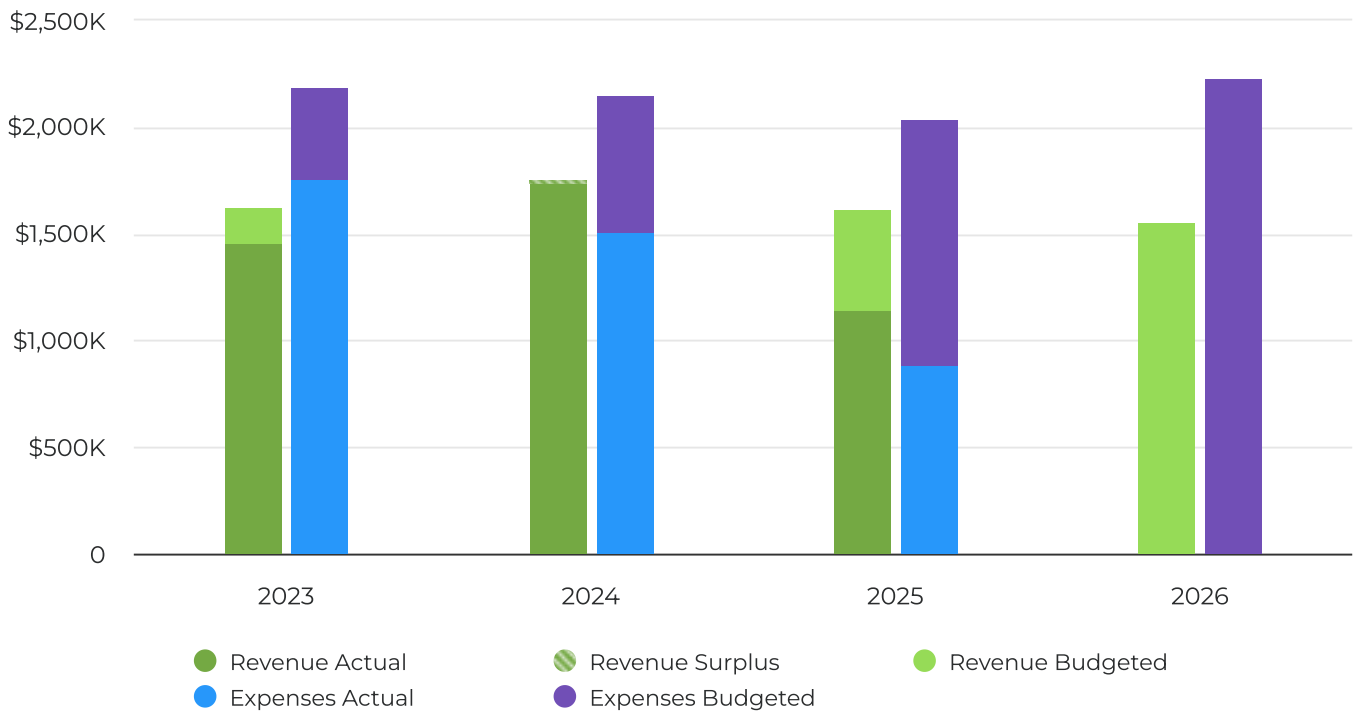
Revenue

- There is a decrease in the Miscellaneous Revenues due to the variable nature of the revenue sources, which includes the rental of fire equipment vehicles during the fire season. In FY25, the revenues were significantly higher than normal, so a modest approach was taken when estimating the FY26 budget.
- There are no anticipated Variable Revenues in this budget. The previous year included a Fuel Infrastructure Grant and the project has since been completed.
- Non-Operating Revenues are also variable by nature, and FY25 included loan reimbursement funds which are not expected in FY26.

Expenses

- An increase in Expenditures is due to higher operating costs including legal fees, fuel, repairs & maintenance in addition to consulting fees for a special revenue tax measure.
- Wages and expenses are expected to increase due to several factors, which include the recent Total Compensation Analysis Report and updated MOU.
- Capital has decreased from the prior year as the Kitchen Remodel and Flooring projects are expected to be completed in FY25. The proposed purchases for FY26 are detailed in the Capital Improvement Plan.
- The Trfr to OPEB/Pension includes the administrative cost allocation as well as an increase of 8%, or \$8,270 for Safety members.
- Bond/Loan Interest and Debt Service Payments have a slight increase due to the initial payment of the Municipal Finance loan for the employee housing property.
- The Schedule "A" CAL FIRE Contract is estimated to be \$1,615,147. However, the actual costs historically end up being lower than the budgeted amount.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Category	FY 2025 Projected Actuals	FY 2026 Proposed
Beginning Fund Balance	\$918,268	\$887,351
Revenues		
Misc. Revenues	\$113,835	\$42,540
Variable Revenues	\$79,809	-
Non Operating Revenue	\$87,689	\$41,244
General Property Taxes	\$1,432,577	\$1,475,554
Total Revenues	\$1,713,910	\$1,559,338
Expenditures		
Expenditure	\$229,950	\$263,560

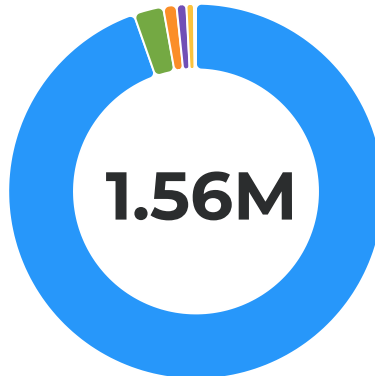
Category	FY 2025 Projected Actuals	FY 2026 Proposed
PR Wages	\$70,277	\$127,242
PR Benefits	\$42,825	\$56,897
Tfr to OPEB/Pension	\$107,219	\$121,190
Utilities	\$26,250	\$30,188
Leases	\$290	\$304
Capital	\$81,491	\$19,150
Bond/Loan Interest	\$473	\$1,705
Debt Service Payments	\$2,250	\$3,186
CAL FIRE Schedule "A" Plan	\$1,183,802	\$1,615,147
Total Expenditures	\$1,744,827	\$2,238,568
Total Revenues Less Expenditures	-\$30,917	-\$679,230
Ending Fund Balance	\$887,351	\$208,121

Revenues by Fund

Revenues by Fund

Category	FY 2025 Adopted	FY 2025 Projected Actuals	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Fire	\$1,621,298	\$1,713,910	\$1,559,338	-3.82%
Total Revenues	\$1,621,298	\$1,713,910	\$1,559,338	-3.82%

FY26 Revenues by Account



General Property Taxes	\$1,475,554	94.63%
StrikeTeam-EngineEquip Revenue	\$40,000	2.57%
Interest Income - CA Class	\$18,000	1.15%
Exp Refunds-Out of District	\$13,100	0.84%
Interest Earned Mechanics Bank	\$10,000	0.64%
CERT Revenue	\$2,000	0.13%
Employee Housing Rental Income	\$540	0.03%
Interest Earned LAIF	\$144	0.01%

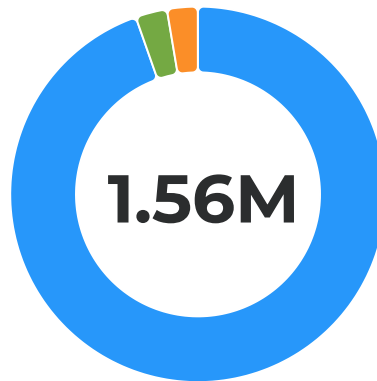
Revenues by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Non Operating Income	-	\$3	-	-

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expense Refunds	-	\$434	-	-
Interest Earned LAIF	\$144	\$144	\$144	0.00%
Interest Earned Mechanics Bank	\$15,000	\$10,000	\$10,000	-33.33%
Municipal Loan- Employee House	\$15,556	\$15,556	-	-100.00%
Misc. Revenues	-	\$400	-	-
CERT Revenue	\$4,000	\$4,000	\$2,000	-50.00%
StrikeTeam-EngineEquip Revenue	\$108,900	\$108,900	\$40,000	-63.27%
Exp Refunds-Out of District	\$15,500	\$15,990	\$13,100	-15.48%
GCSD Fuel Infrastructure Grant	\$79,809	\$79,809	-	-100.00%
General Property Taxes	\$1,345,393	\$1,432,577	\$1,475,554	9.67%
Interest Income - CA Class	\$21,000	\$18,000	\$18,000	-14.29%
CFF Grant- Auto Vehicle Locate	\$15,996	\$15,996	-	-100.00%
SAF - FEMA Grant #30175	-	\$12,000	-	-
Employee Housing Rental Income	-	\$101	\$540	-
Total Revenues	\$1,621,298	\$1,713,910	\$1,559,338	-3.82%

Revenues by Revenue Type

FY26 Revenues by Revenue Type



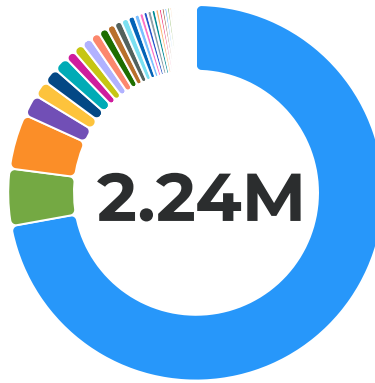
● General Property Taxes	\$1,475,554	94.63%
● Misc. Revenues	\$42,540	2.73%
● Non Operating Revenue	\$41,244	2.64%

Revenues by Revenue Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Misc. Revenues	\$112,900	\$113,835	\$42,540	-62.32%
Variable Revenues	\$79,809	\$79,809	-	-100.00%
Non Operating Revenue	\$83,196	\$87,689	\$41,244	-50.43%
General Property Taxes	\$1,345,393	\$1,432,577	\$1,475,554	9.67%
Total Revenues	\$1,621,298	\$1,713,910	\$1,559,338	-3.82%

Expenditures by Account

FY26 Expenditures by Account



● Schedule "A" Plan	\$1,615,147	72.15%
● Regular Time	\$110,320	4.93%
● Unfunded Pension Liability	\$105,626	4.72%
● Fire Tax Rate Study	\$42,200	1.89%
● Fire Tax Measure Election Cost	\$32,000	1.43%
● Utilities	\$30,188	1.35%
● Health/Vision/Dental Ins.	\$29,327	1.31%
● Fuel	\$20,100	0.90%
● Repair/Maint-Station General	\$20,000	0.89%
● Repair/Maint. - Apparatus	\$20,000	0.89%
● Capital Outlay	\$19,150	0.86%
● General Liability	\$17,663	0.79%
● Pension Unfunded Liability	\$15,564	0.70%
● Subscriptions/Memberships/Inte	\$14,819	0.66%
● Legal Services	\$13,650	0.61%
● CalPERS Retirement	\$12,789	0.57%
● CERT Expense	\$10,000	0.45%
● SCBA Equipment	\$8,250	0.37%
● Office/Cleaning Supplies	\$8,000	0.36%
● Protective Clothing/Wildland	\$8,000	0.36%
● Medical Supplies/EMS Equip.	\$7,670	0.34%
● FICA	\$6,761	0.30%
● Sick Leave	\$5,723	0.26%
● Telephone	\$5,150	0.23%
● Radio Communications	\$5,000	0.22%
● Small Tools/Safety Equipment	\$5,000	0.22%
● Workers Compensation	\$4,265	0.19%
● Repair/Maint.-Equipment	\$3,000	0.13%
● Overtime	\$2,779	0.12%
● Document Scanning	\$2,500	0.11%
● Office Model Design	\$2,500	0.11%
● CPA Services/Annual Audit	\$2,440	0.11%
● Municipal Vehicle Loan Payment	\$2,391	0.11%
● Janitorial Service/Supplies	\$2,290	0.10%
● Public Relations/Communication	\$2,107	0.09%
● Computer Hardware/Equip	\$2,100	0.09%
● Vacation Leave	\$2,081	0.09%

● Municipal Employee Housing Loan	\$2,027	0.09%
● Holiday Pay	\$1,923	0.09%
● SRMC Grant Expense	\$1,920	0.09%
● Retired Members Medical	\$1,855	0.08%
● Office Expense	\$1,785	0.08%
● Medicare	\$1,629	0.07%
● Local Hazard Mitigation Study	\$1,500	0.07%
● Holiday	\$1,427	0.06%
● Training, Conferences, Travel	\$1,168	0.05%
● CERT Supplies & Incidentals	\$800	0.04%
● Board of Director Compensation	\$729	0.03%
● Administrative Leave	\$671	0.03%
● Fire Prevention Supplies/Event	\$575	0.03%
● Comp Time	\$550	0.02%
● Municipal Vehicle Loan-Int	\$473	0.02%
● Miscellaneous Pay	\$405	0.02%
● LAFCO Fees	\$390	0.02%
● Personal Holiday	\$390	0.02%
● Misc. Expense	\$324	0.01%
● Office Supplies	\$242	0.01%
● Copystar 5500 Copier	\$232	0.01%
● Admin Leave	\$227	0.01%
● SUI	\$205	0.01%
● Actuarial Review (GASB-OPEB)	\$154	0.01%
● Impact Mitigation Fee Study	\$150	0.01%
● Bank Fees	\$114	0.01%
● FP Mail Machine	\$72	0.00%
● Board FICA	\$45	0.00%
● Jury Duty	\$15	0.00%
● Board Workers Comp	\$11	0.00%
● Board Medicare	\$11	0.00%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$91,290	\$60,008	\$110,320	20.85%
Miscellaneous Pay	\$3,534	-	\$405	-88.54%
Jury Duty	-	\$15	\$15	-
Comp Time	-	\$550	\$550	-
Administrative Leave	\$687	\$550	\$671	-2.33%
Flex Time	-	\$150	-	-
Overtime	\$3,819	\$59	\$2,779	-27.23%
Vacation Leave	\$5,505	\$1,600	\$2,081	-62.20%
Sick Leave	\$4,524	\$3,499	\$5,723	26.50%
Holiday Pay	\$1,983	\$1,600	\$1,923	-3.03%
Personal Holiday	-	\$289	\$390	-
CalPERS Retirement	\$10,101	\$7,700	\$12,789	26.61%
FICA	\$6,105	\$4,008	\$6,761	10.75%
Medicare	\$1,455	\$922	\$1,629	11.96%
SUI	\$176	\$145	\$205	16.48%
Workers Compensation	\$4,655	\$4,764	\$4,265	-8.38%

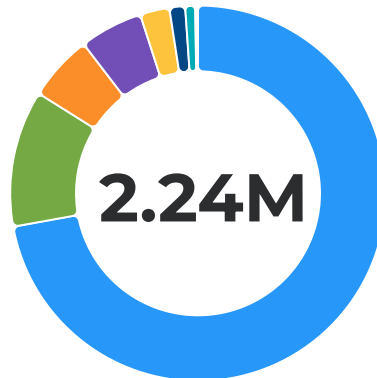
Fire Fund

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Health/Vision/Dental Ins.	\$22,115	\$23,501	\$29,327	32.61%
Retired Members Medical	\$1,700	\$1,700	\$1,855	9.12%
Pension Unfunded Liability	\$13,251	\$13,249	\$15,564	17.46%
Bank Fees	\$122	\$108	\$114	-6.56%
Office Supplies	\$230	\$230	\$242	5.22%
LAFCO Fees	\$375	\$371	\$390	4.00%
Computer Hardware/Equip	\$1,350	\$1,350	\$2,100	55.56%
Subscriptions/Memberships/Inte	\$4,981	\$13,000	\$14,819	197.51%
Office Expense	\$1,592	\$1,700	\$1,785	12.12%
Janitorial Service/Supplies	\$2,085	\$2,181	\$2,290	9.83%
Telephone	\$8,065	\$4,905	\$5,150	-36.14%
General Liability	\$14,406	\$14,440	\$17,663	22.61%
Actuarial Review (GASB-OPEB)	\$75	\$75	\$154	105.33%
Impact Mitigation Fee Study	-	\$259	\$150	-
Laserfiche Integration	\$1,750	\$1,750	-	-100.00%
Employee Housing Expense	\$899	\$395	-	-100.00%
Board of Director Compensation	\$695	\$760	\$729	4.89%
Fuel	\$20,100	\$18,363	\$20,100	0.00%
Utilities	\$26,250	\$26,250	\$30,188	15.00%
Truck #3 Replacement	\$2,339	\$2,339	-	-100.00%
Internet Exchange & Upgrade	\$1,500	\$1,500	-	-100.00%
Housing Property #1	\$15,566	\$15,566	-	-100.00%
Public Relations/Communication	\$1,920	\$1,920	\$2,107	9.74%
Training, Conferences, Travel	\$1,168	\$1,168	\$1,168	0.00%
Misc. Expense	-	\$5	\$324	-
Classification & Comp Study	\$3,088	\$855	-	-100.00%
Legal Services	\$7,240	\$13,000	\$13,650	88.54%
CPA Services/Annual Audit	\$3,233	\$3,280	\$2,440	-24.53%
Board FICA	\$43	\$43	\$45	4.65%
Board Medicare	\$43	\$30	\$11	-74.42%
Board Workers Comp	\$49	\$12	\$11	-77.55%
Admin Leave	\$138	\$198	\$227	64.49%
Holiday	-	\$1,000	\$1,427	-
Unfunded Pension Liability	\$97,112	\$93,970	\$105,626	8.77%
Office/Cleaning Supplies	\$8,000	\$7,180	\$8,000	0.00%
Radio Communications	\$5,000	\$5,000	\$5,000	0.00%
Protective Clothing/Wildland	\$8,000	\$8,000	\$8,000	0.00%
Medical Supplies/EMS Equip.	\$7,670	\$7,670	\$7,670	0.00%
Fire Prevention Supplies/Event	\$575	\$575	\$575	0.00%
Small Tools/Safety Equipment	\$5,000	\$5,000	\$5,000	0.00%
Repair/Maint-Station General	\$20,000	\$20,000	\$20,000	0.00%
Repair/Maint. - Apparatus	\$20,000	\$20,000	\$20,000	0.00%
Repair/Maint.-Equipment	\$3,000	\$3,000	\$3,000	0.00%
SCBA Equipment	\$8,250	\$8,250	\$8,250	0.00%
CERT Expense	\$10,000	\$10,000	\$10,000	0.00%
SRMC Grant Expense	\$1,920	\$1,920	\$1,920	0.00%

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CERT Supplies & Incidentals	\$800	\$800	\$800	0.00%
Fire Tax Rate Study	\$42,200	\$42,200	\$42,200	0.00%
Schedule "A" Plan	\$1,435,548	\$1,183,802	\$1,615,147	12.51%
Copystar 5500 Copier	\$221	\$221	\$232	4.98%
FP Mail Machine	\$69	\$69	\$72	4.35%
Capital Outlay	-	-	\$19,150	-
Fire Dept Kitchen Remodel	\$55,000	\$57,126	-	-100.00%
Truck #17 Replacement	\$4,060	\$4,060	-	-100.00%
Wide Format Scanner	\$900	\$900	-	-100.00%
Fire Tax Measure Election Cost	\$20,000	\$11,000	\$32,000	60.00%
Municipal Vehicle Loan Payment	-	\$2,250	\$2,391	-
Local Hazard Mitigation Study	-	-	\$1,500	-
Document Scanning	-	-	\$2,500	-
Office Model Design	-	-	\$2,500	-
Municipal Employee Housing Loan	-	-	\$2,027	-
Municipal Vehicle Loan-Int	\$473	\$473	\$473	0.00%
Total Expenditures	\$2,044,000	\$1,744,827	\$2,238,568	9.52%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● CAL FIRE Schedule "A" Plan	\$1,615,147	72.15%
● Expenditure	\$263,560	11.77%
● PR Wages	\$127,242	5.68%
● Tfr to OPEB/Pension	\$121,190	5.41%
● PR Benefits	\$56,897	2.54%
● Utilities	\$30,188	1.35%
● Capital	\$19,150	0.86%
● Debt Service Payments	\$3,186	0.14%
● Bond/Loan Interest	\$1,705	0.08%
● Leases	\$304	0.01%

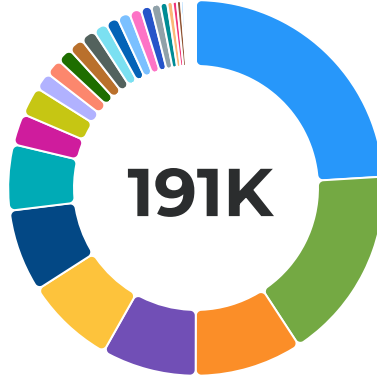
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$233,094	\$229,950	\$263,560	13.07%
PR Wages	\$112,175	\$70,277	\$127,242	13.43%
PR Benefits	\$46,442	\$42,825	\$56,897	22.51%
Tfr to OPEB/Pension	\$110,363	\$107,219	\$121,190	9.81%
Utilities	\$26,250	\$26,250	\$30,188	15.00%
Leases	\$290	\$290	\$304	4.83%
Capital	\$79,365	\$81,491	\$19,150	-75.87%
Bond/Loan Interest	\$473	\$473	\$1,705	260.47%
Debt Service Payments	-	\$2,250	\$3,186	-
CAL FIRE Schedule "A" Plan	\$1,435,548	\$1,183,802	\$1,615,147	12.51%
Total Expenditures	\$2,044,000	\$1,744,827	\$2,238,568	9.52%

Fire Fund Administration

Expenditures by Account

FY26 Expenditures by Account



Regular Time	\$45,972	24.05%
Fire Tax Measure Election Cost	\$32,000	16.74%
General Liability	\$17,663	9.24%
Pension Unfunded Liability	\$15,564	8.14%
Subscriptions/Memberships/Inte	\$14,819	7.75%
Legal Services	\$13,650	7.14%
Health/Vision/Dental Ins.	\$10,847	5.67%
Telephone	\$5,150	2.69%
CalPERS Retirement	\$4,754	2.49%
Sick Leave	\$2,936	1.54%
FICA	\$2,771	1.45%
Office Model Design	\$2,500	1.31%
Document Scanning	\$2,500	1.31%
CPA Services/Annual Audit	\$2,440	1.28%
Janitorial Service/Supplies	\$2,290	1.20%
Public Relations/Communication	\$2,107	1.10%
Computer Hardware/Equip	\$2,100	1.10%
Holiday Pay	\$1,923	1.01%
Office Expense	\$1,785	0.93%
Local Hazard Mitigation Study	\$1,500	0.78%
Training, Conferences, Travel	\$1,168	0.61%
Vacation Leave	\$882	0.46%
Medicare	\$696	0.36%
Administrative Leave	\$671	0.35%
LAFCO Fees	\$390	0.20%
Misc. Expense	\$324	0.17%
Personal Holiday	\$275	0.14%
Comp Time	\$250	0.13%
Office Supplies	\$242	0.13%
Workers Compensation	\$214	0.11%
Actuarial Review (GASB-OPEB)	\$154	0.08%
Impact Mitigation Fee Study	\$150	0.08%
Miscellaneous Pay	\$117	0.06%
SUI	\$115	0.06%

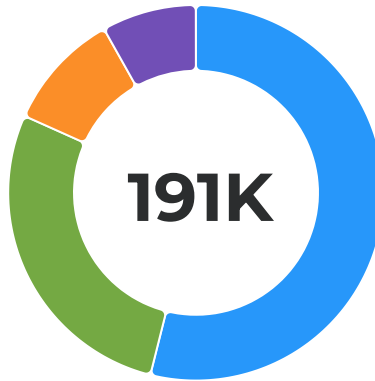
● Bank Fees	\$114	0.06%
● Overtime	\$89	0.05%
● Jury Duty	\$15	0.01%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$30,772	\$29,500	\$45,972	49.40%
Miscellaneous Pay	-	-	\$117	-
Jury Duty	-	\$15	\$15	-
Comp Time	-	\$250	\$250	-
Administrative Leave	\$687	\$550	\$671	-2.33%
Flex Time	-	\$150	-	-
Overtime	\$236	\$59	\$89	-62.29%
Vacation Leave	\$2,010	\$600	\$882	-56.12%
Sick Leave	\$1,626	\$2,499	\$2,936	80.57%
Holiday Pay	\$1,983	\$1,600	\$1,923	-3.03%
Personal Holiday	-	\$200	\$275	-
CalPERS Retirement	\$3,232	\$2,800	\$4,754	47.09%
FICA	\$2,127	\$1,950	\$2,771	30.28%
Medicare	\$511	\$490	\$696	36.20%
SUI	\$53	\$85	\$115	116.98%
Workers Compensation	\$5	\$239	\$214	4,180.00%
Health/Vision/Dental Ins.	\$7,768	\$7,946	\$10,847	39.64%
Pension Unfunded Liability	\$13,251	\$13,249	\$15,564	17.46%
Bank Fees	\$122	\$108	\$114	-6.56%
Office Supplies	\$230	\$230	\$242	5.22%
LAFCO Fees	\$375	\$371	\$390	4.00%
Computer Hardware/Equip	\$1,350	\$1,350	\$2,100	55.56%
Subscriptions/Memberships/Inte	\$4,981	\$13,000	\$14,819	197.51%
Office Expense	\$1,592	\$1,700	\$1,785	12.12%
Janitorial Service/Supplies	\$2,085	\$2,181	\$2,290	9.83%
Telephone	\$8,065	\$4,905	\$5,150	-36.14%
General Liability	\$14,406	\$14,440	\$17,663	22.61%
Actuarial Review (GASB-OPEB)	\$75	\$75	\$154	105.33%
Impact Mitigation Fee Study	-	\$259	\$150	-
Laserfiche Integration	\$1,750	\$1,750	-	-100.00%
Employee Housing Expense	\$899	\$395	-	-100.00%
Public Relations/Communication	\$1,920	\$1,920	\$2,107	9.74%
Training, Conferences, Travel	\$1,168	\$1,168	\$1,168	0.00%
Misc. Expense	-	\$5	\$324	-
Classification & Comp Study	\$3,088	\$855	-	-100.00%
Legal Services	\$7,240	\$13,000	\$13,650	88.54%
CPA Services/Annual Audit	\$3,233	\$3,280	\$2,440	-24.53%
Fire Tax Measure Election Cost	\$20,000	\$11,000	\$32,000	60.00%
Local Hazard Mitigation Study	-	-	\$1,500	-
Document Scanning	-	-	\$2,500	-
Office Model Design	-	-	\$2,500	-
Total Expenditures	\$136,840	\$134,173	\$191,137	39.68%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



<ul style="list-style-type: none"> ● Expenditure ● PR Wages ● PR Benefits ● Tfr to OPEB/Pension 	<table border="0"> <tr> <td style="text-align: right;">\$103,045</td> <td style="text-align: right;">53.91%</td> </tr> <tr> <td style="text-align: right;">\$53,131</td> <td style="text-align: right;">27.80%</td> </tr> <tr> <td style="text-align: right;">\$19,397</td> <td style="text-align: right;">10.15%</td> </tr> <tr> <td style="text-align: right;">\$15,564</td> <td style="text-align: right;">8.14%</td> </tr> </table>	\$103,045	53.91%	\$53,131	27.80%	\$19,397	10.15%	\$15,564	8.14%
\$103,045	53.91%								
\$53,131	27.80%								
\$19,397	10.15%								
\$15,564	8.14%								

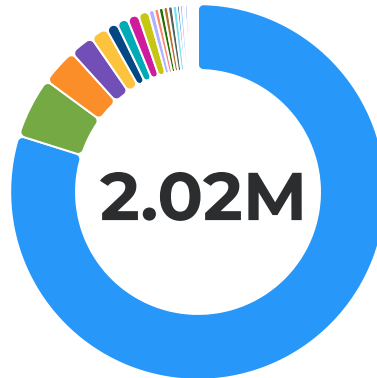
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$72,579	\$71,992	\$103,045	41.98%
PR Wages	\$37,314	\$35,423	\$53,131	42.39%
PR Benefits	\$13,696	\$13,510	\$19,397	41.63%
Tfr to OPEB/Pension	\$13,251	\$13,249	\$15,564	17.46%
Total Expenditures	\$136,840	\$134,173	\$191,137	39.68%

Fire Fund Maintenance

Expenditures by Account

FY26 Expenditures by Account



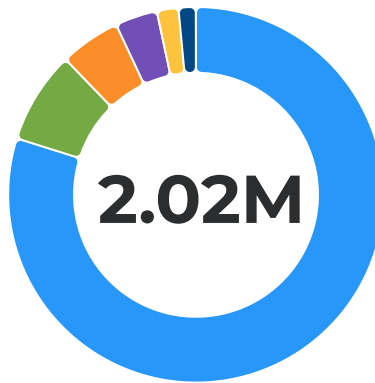
● Schedule "A" Plan	\$1,615,147	79.87%
● Unfunded Pension Liability	\$105,626	5.22%
● Regular Time	\$64,348	3.18%
● Fire Tax Rate Study	\$42,200	2.09%
● Utilities	\$30,188	1.49%
● Fuel	\$20,100	0.99%
● Repair/Maint-Station General	\$20,000	0.99%
● Repair/Maint. - Apparatus	\$20,000	0.99%
● Health/Vision/Dental Ins.	\$18,480	0.91%
● CERT Expense	\$10,000	0.49%
● SCBA Equipment	\$8,250	0.41%
● CalPERS Retirement	\$8,034	0.40%
● Office/Cleaning Supplies	\$8,000	0.40%
● Protective Clothing/Wildland	\$8,000	0.40%
● Medical Supplies/EMS Equip.	\$7,670	0.38%
● Radio Communications	\$5,000	0.25%
● Small Tools/Safety Equipment	\$5,000	0.25%
● Workers Compensation	\$4,051	0.20%
● FICA	\$3,990	0.20%
● Repair/Maint.-Equipment	\$3,000	0.15%
● Sick Leave	\$2,787	0.14%
● Overtime	\$2,691	0.13%
● SRMC Grant Expense	\$1,920	0.09%
● Retired Members Medical	\$1,855	0.09%
● Holiday	\$1,427	0.07%
● Vacation Leave	\$1,199	0.06%
● Medicare	\$933	0.05%
● CERT Supplies & Incidentals	\$800	0.04%
● Fire Prevention Supplies/Event	\$575	0.03%
● Comp Time	\$300	0.01%
● Miscellaneous Pay	\$288	0.01%
● Admin Leave	\$227	0.01%
● Personal Holiday	\$115	0.01%
● SUI	\$90	0.00%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$60,518	\$30,508	\$64,348	6.33%
Miscellaneous Pay	\$3,534	-	\$288	-91.85%
Comp Time	-	\$300	\$300	-
Overtime	\$3,583	-	\$2,691	-24.90%
Vacation Leave	\$3,495	\$1,000	\$1,199	-65.69%
Sick Leave	\$2,898	\$1,000	\$2,787	-3.83%
Personal Holiday	-	\$89	\$115	-
CalPERS Retirement	\$6,869	\$4,900	\$8,034	16.96%
FICA	\$3,978	\$2,058	\$3,990	0.30%
Medicare	\$944	\$432	\$933	-1.17%
SUI	\$123	\$60	\$90	-26.83%
Workers Compensation	\$4,650	\$4,525	\$4,051	-12.88%
Health/Vision/Dental Ins.	\$14,347	\$15,555	\$18,480	28.81%
Retired Members Medical	\$1,700	\$1,700	\$1,855	9.12%
Fuel	\$20,100	\$18,363	\$20,100	0.00%
Utilities	\$26,250	\$26,250	\$30,188	15.00%
Admin Leave	\$138	\$198	\$227	64.49%
Holiday	-	\$1,000	\$1,427	-
Unfunded Pension Liability	\$97,112	\$93,970	\$105,626	8.77%
Office/Cleaning Supplies	\$8,000	\$7,180	\$8,000	0.00%
Radio Communications	\$5,000	\$5,000	\$5,000	0.00%
Protective Clothing/Wildland	\$8,000	\$8,000	\$8,000	0.00%
Medical Supplies/EMS Equip.	\$7,670	\$7,670	\$7,670	0.00%
Fire Prevention Supplies/Event	\$575	\$575	\$575	0.00%
Small Tools/Safety Equipment	\$5,000	\$5,000	\$5,000	0.00%
Repair/Maint-Station General	\$20,000	\$20,000	\$20,000	0.00%
Repair/Maint. - Apparatus	\$20,000	\$20,000	\$20,000	0.00%
Repair/Maint.-Equipment	\$3,000	\$3,000	\$3,000	0.00%
SCBA Equipment	\$8,250	\$8,250	\$8,250	0.00%
CERT Expense	\$10,000	\$10,000	\$10,000	0.00%
SRMC Grant Expense	\$1,920	\$1,920	\$1,920	0.00%
CERT Supplies & Incidentals	\$800	\$800	\$800	0.00%
Fire Tax Rate Study	\$42,200	\$42,200	\$42,200	0.00%
Schedule "A" Plan	\$1,435,548	\$1,183,802	\$1,615,147	12.51%
Total Expenditures	\$1,826,202	\$1,525,305	\$2,022,291	10.74%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● CAL FIRE Schedule "A" Plan	\$1,615,147	79.87%
● Expenditure	\$160,515	7.94%
● Tfr to OPEB/Pension	\$105,626	5.22%
● PR Wages	\$73,382	3.63%
● PR Benefits	\$37,434	1.85%
● Utilities	\$30,188	1.49%

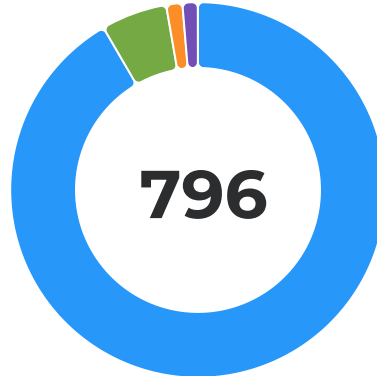
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$160,515	\$157,958	\$160,515	0.00%
PR Wages	\$74,166	\$34,095	\$73,382	-1.06%
PR Benefits	\$32,611	\$29,230	\$37,434	14.79%
Tfr to OPEB/Pension	\$97,112	\$93,970	\$105,626	8.77%
Utilities	\$26,250	\$26,250	\$30,188	15.00%
CAL FIRE Schedule "A" Plan	\$1,435,548	\$1,183,802	\$1,615,147	12.51%
Total Expenditures	\$1,826,202	\$1,525,305	\$2,022,291	10.74%

Fire Fund Board of Directors

Expenditures by Account

FY26 Expenditures by Account



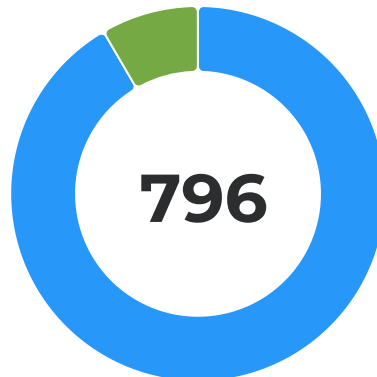
● Board of Director Compensation	\$729	91.61%
● Board FICA	\$45	5.68%
● Board Workers Comp	\$11	1.38%
● Board Medicare	\$11	1.33%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Board of Director Compensation	\$695	\$760	\$729	4.89%
Board FICA	\$43	\$43	\$45	4.65%
Board Medicare	\$43	\$30	\$11	-74.42%
Board Workers Comp	\$49	\$12	\$11	-77.55%
Total Expenditures	\$830	\$845	\$796	-4.10%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● PR Wages	\$729	91.61%
● PR Benefits	\$67	8.39%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PR Wages	\$695	\$760	\$729	4 . 89%
PR Benefits	\$135	\$85	\$67	-50 . 37%
Total Expenditures	\$830	\$845	\$796	-4 . 10%

Park Fund

The District owns and operates Mary Laveroni Park and all of its amenities, as well as the dog park, skate park, and Leon Rose Ballfield. The District also provides limited recreational programs such as Movies in the Park. The park operation is funded by 8% of the ad-valorem property taxes received, lease agreements for cell tower rentals, and a small amount of facility rental fee revenue and donations.

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.



Summary

The District is projecting \$607,594 of revenue and budgeted expenditures are projected to be \$618,507 in FY2025/26.

Due to expenditures exceeding available revenues, the fund balance will be reduced by \$10,913 to balance the budget.

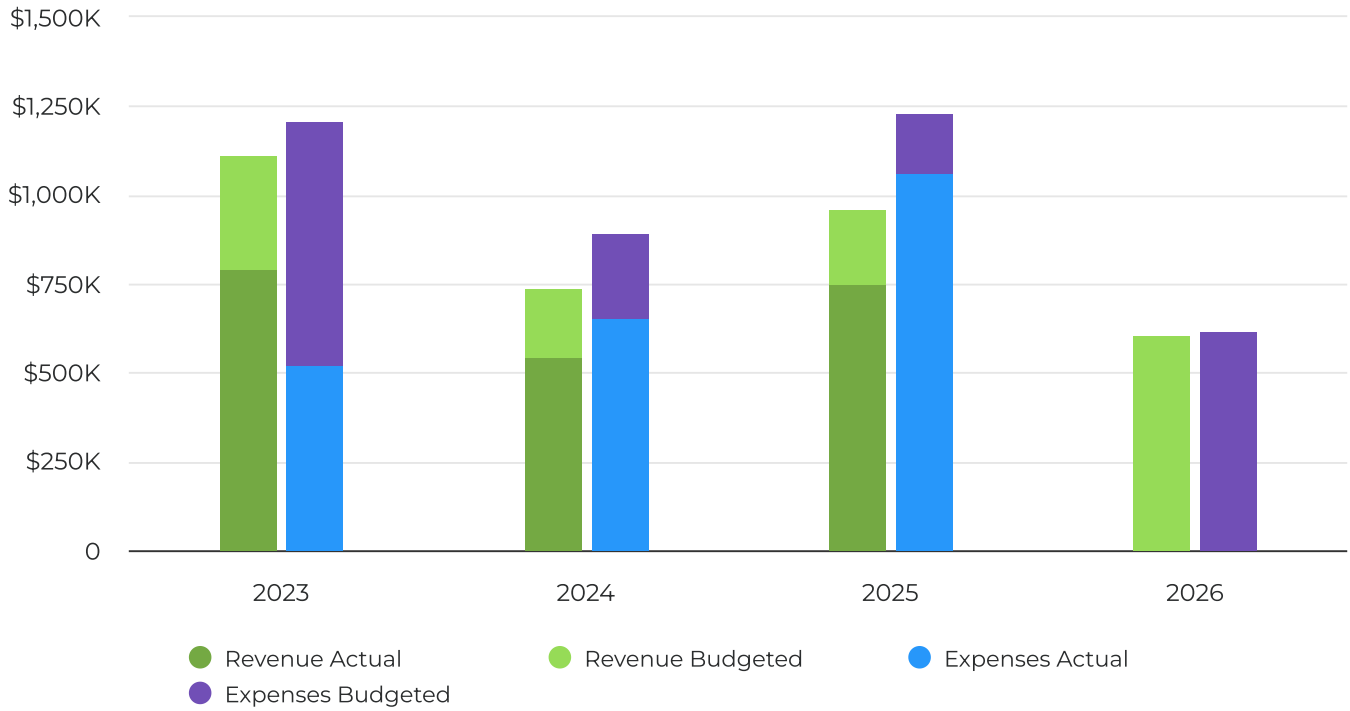
Revenue

- Miscellaneous Revenues consist of Use Fees, Dog Park Permits, and Movies in the Park concession sales, as well as various expense reimbursements. A small increase in this category has been included to account for anticipated revenue from the proposed picnic table reservation fees and vendor space rentals. In FY25, the District is expected to receive a reimbursement related to a grant-funded project; this revenue will not recur in FY26.
- Non-operating revenue includes cell tower rental income, \$30,000 in remaining Active Transportation Program grant funds for the PAED phase of the Hetch Hetchy Railroad Trails Project, and an additional \$365,000 for the PSE and ROW phases.
- The Tuolumne County Auditor-Controller has projected that the General Property Tax reimbursement will increase by 3%.

Expenses

- Wages and expenses are expected to increase due to several factors, which include the recent Total Compensation Analysis Report and updated MOU.
- Utilities are expected to decrease in FY26, compared to FY25 ending estimates. There was a sprinkler malfunction that caused an increase in water utility billing in FY25, which has been resolved.
- Capital expenses include the completion of the Hetch Hetchy Railroad Trails Project PAED Phase, and will continue into the PSE and ROW phases, all using Active Transportation Program grant funding. Other capital expenditures are detailed in the Capital Improvement Plan.
- Bond/Loan Interest and Debt Service Payments have a slight increase due to the initial payment of the Municipal Finance loan for the employee housing property.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

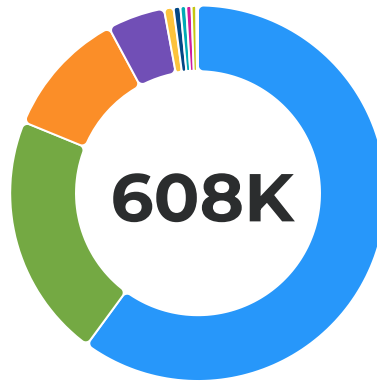
Category	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	\$325,092	\$58,310
Revenues		
Misc. Revenues	\$51,328	\$10,464
Non Operating Revenue	\$817,850	\$468,885
General Property Taxes	\$124,506	\$128,245
Total Revenues	\$993,684	\$607,594
Expenditures		
Expenditure	\$58,890	\$61,646
PR Wages	\$48,156	\$43,863
PR Benefits	\$17,699	\$18,394
Tfr to OPEB/Pension	\$2,650	\$3,113
Utilities	\$80,418	\$60,820
Leases	\$58	\$62
Capital	\$1,007,552	\$386,330
Bond/Loan Interest	\$13,174	\$12,225
Debt Service Payments	\$31,869	\$32,055
Total Expenditures	\$1,260,465	\$618,507
Total Revenues Less Expenditures	-\$266,782	-\$10,913
Ending Fund Balance	\$58,310	\$47,397

Revenues

Revenues by Fund

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Park	\$960,431	\$993,684	\$607,594	-36.74%
Total Revenues	\$960,431	\$993,684	\$607,594	-36.74%

FY26 Revenues by Account



● ATP Grant - HHRR Trail Proj PSE-ROW	\$365,000	60.07%
● General Property Taxes	\$128,245	21.11%
● Cell Tower Rental	\$66,680	10.97%
● ATP Grant - HHRR Trail Proj	\$30,000	4.94%
● Use Fees	\$5,000	0.82%
● Interest Earned Mechanics Bank	\$3,500	0.58%
● Interest Income - CA Class	\$3,000	0.49%
● Permit Fees Dog Park	\$2,856	0.47%
● Movies in the Park Concessions	\$2,500	0.41%
● Non Operating Inc- Donations	\$500	0.08%
● Movies in the Park Donations	\$200	0.03%
● Employee Housing Rental Income	\$108	0.02%
● Interest Earned LAIF	\$5	0.00%

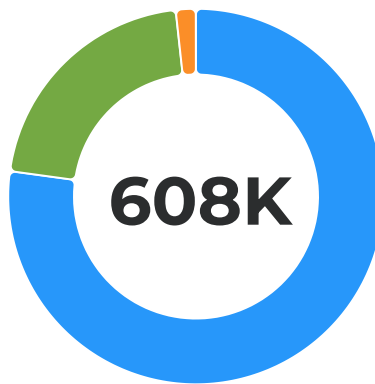
Revenues by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Cell Tower Rental	\$59,632	\$64,738	\$66,680	11.82%
Non Operating Income	-	\$15,496	-	-
Expense Refunds	-	\$43,658	-	-
Interest Earned LAIF	\$5	\$5	\$5	0.00%
Interest Earned Mechanics Bank	\$6,500	\$7,400	\$3,500	-46.15%
Municipal Loan- Employee House	\$3,112	\$3,112	-	-100.00%
General Property Taxes	\$117,667	\$124,506	\$128,245	8.99%
Interest Income - CA Class	\$6,700	\$4,750	\$3,000	-55.22%
Use Fees	\$2,350	\$2,350	\$5,000	112.77%
Permit Fees Dog Park	\$2,800	\$2,800	\$2,856	2.00%

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Non Operating Inc-Donations	\$12,100	-	\$500	-95.87%
Movies in the Park Donations	\$3,800	\$500	\$200	-94.74%
Movies in the Park Concessions	\$2,100	\$2,500	\$2,500	19.05%
ATP Grant - HHRR Trail Proj	\$185,000	\$155,000	\$30,000	-83.78%
Groveland Asset Rehab-Clean CA	\$558,665	\$566,849	-	-100.00%
Employee Housing Rental Income	-	\$20	\$108	-
ATP Grant - HHRR Trail Proj PSE-ROW	-	-	\$365,000	-
Total Revenues	\$960,431	\$993,684	\$607,594	-36.74%

Revenues by Revenue Type

FY26 Revenues by Revenue Type



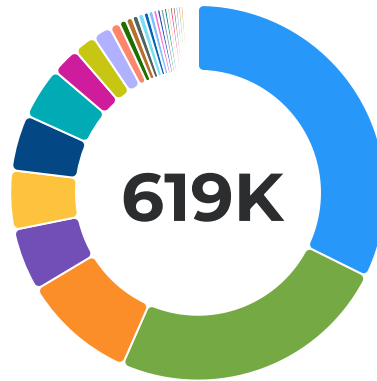
● Non Operating Revenue	\$468,885	77.17%
● General Property Taxes	\$128,245	21.11%
● Misc. Revenues	\$10,464	1.72%

Revenues by Revenue Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Misc. Revenues	\$7,250	\$51,328	\$10,464	44.33%
Non Operating Revenue	\$835,514	\$817,850	\$468,885	-43.88%
General Property Taxes	\$117,667	\$124,506	\$128,245	8.99%
Total Revenues	\$960,431	\$993,684	\$607,594	-36.74%

Expenditures by Account

FY26 Expenditures by Account



● Hetch Hetchy RR Trail Planning PSE	\$200,000	32.34%
● Hetch Hetchy RR Trail Planning ROW	\$150,000	24.25%
● Utilities	\$60,820	9.83%
● Regular Time	\$33,536	5.42%
● Municipal Park Imp Loan Principle	\$31,445	5.08%
● Hetch Hetchy RR Trail Planning	\$30,000	4.85%
● Janitorial Services/Supplies	\$27,545	4.45%
● Repair & Maintenance	\$15,000	2.43%
● Municipal Fin. Lease-Interest	\$11,922	1.93%
● Health/Vision/Dental Ins.	\$9,931	1.61%
● Hetch Hetchy RR Park Land Aqu.	\$5,500	0.89%
● CalPERS Retirement	\$3,898	0.63%
● General Liability	\$3,533	0.57%
● Movies in the Park Expense	\$3,150	0.51%
● Pension Unfunded Liability	\$3,113	0.50%
● Holiday	\$2,648	0.43%
● Legal Fees	\$2,625	0.42%
● FICA	\$2,047	0.33%
● Workers Compensation	\$1,903	0.31%
● Sick Leave	\$1,833	0.30%
● Overtime	\$1,636	0.26%
● Vacation Leave	\$1,550	0.25%
● Comp Time	\$1,505	0.24%
● Safety Equip./Traffic Control	\$1,500	0.24%
● Computer Hardware/Equip	\$1,434	0.23%
● Dog Park	\$1,385	0.22%
● Subscriptions/Memberships/Inte	\$1,331	0.22%
● Capital Outlay	\$830	0.13%
● Public Relations/Communication	\$650	0.11%
● Holiday Pay	\$531	0.09%
● Document Scanning	\$500	0.08%
● Office Model Design	\$500	0.08%
● Medicare	\$488	0.08%
● CPA Services/Annual Audit	\$488	0.08%
● Municipal Vehicle Loan Payment	\$451	0.07%
● Municipal Employee Housing Loan	\$406	0.07%
● Janitorial Service/Supplies	\$399	0.06%

● Office Expense	\$394	0.06%
● Local Hazard Mitigation Study	\$300	0.05%
● Bank Fees	\$300	0.05%
● Training, Conferences, Travel	\$234	0.04%
● Board of Director Compensation	\$146	0.02%
● Personal Holiday	\$140	0.02%
● Administrative Leave	\$134	0.02%
● Misc. Straight Time	\$115	0.02%
● SUI	\$112	0.02%
● Telephone	\$89	0.01%
● LAFCO Fees	\$78	0.01%
● Misc Expense	\$70	0.01%
● Office Supplies	\$58	0.01%
● Municipal Vehicle Loan-Int	\$56	0.01%
● Impact Mitigation Fee Study	\$52	0.01%
● Copystar 5500 Copier	\$47	0.01%
● Jury Duty	\$35	0.01%
● Actuarial Review (GASB-OPEB)	\$31	0.01%
● Flex Time	\$30	0.00%
● Miscellaneous Pay	\$23	0.00%
● FP Mail Machine	\$15	0.00%
● Board FICA	\$9	0.00%
● Board Workers Comp	\$3	0.00%
● Board Medicare	\$2	0.00%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$35,662	\$39,000	\$33,536	-5.96%
Miscellaneous Pay	-	-	\$23	-
Jury Duty	-	\$35	\$35	-
Comp Time	-	\$1,505	\$1,505	-
Administrative Leave	\$137	\$100	\$134	-2.19%
Flex Time	-	\$30	\$30	-
Overtime	\$1,480	\$1,439	\$1,636	10.54%
Vacation Leave	\$1,800	\$1,483	\$1,550	-13.89%
Sick Leave	\$1,484	\$1,484	\$1,833	23.52%
Holiday Pay	\$397	\$350	\$531	33.75%
Personal Holiday	-	\$140	\$140	-
CalPERS Retirement	\$3,676	\$3,722	\$3,898	6.04%
FICA	\$2,464	\$2,794	\$2,047	-16.92%
Medicare	\$480	\$662	\$488	1.67%
SUI	\$260	\$319	\$112	-56.92%
Workers Compensation	\$1,912	\$1,858	\$1,903	-0.47%
Health/Vision/Dental Ins.	\$7,293	\$8,326	\$9,931	36.17%
Pension Unfunded Liability	\$2,738	\$2,650	\$3,113	13.70%
Bank Fees	\$24	\$22	\$300	1,150.00%
Office Supplies	\$55	\$55	\$58	5.45%
LAFCO Fees	\$75	\$74	\$78	4.00%
Computer Hardware/Equip	\$1,270	\$1,784	\$1,434	12.91%
Subscriptions/Memberships/Inte	\$1,093	\$1,093	\$1,331	21.77%

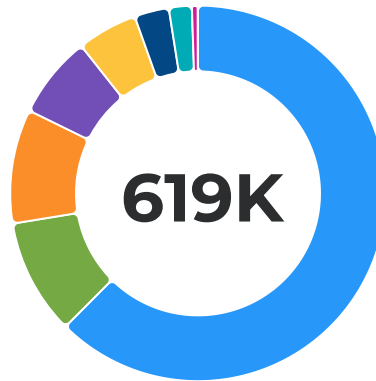
Park Fund

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Office Expense	\$320	\$375	\$394	23.12%
Janitorial Service/Supplies	\$475	\$380	\$399	-16.00%
Telephone	\$85	\$85	\$89	4.71%
Misc Expense	-	\$1	\$70	-
General Liability	\$2,881	\$2,888	\$3,533	22.63%
Actuarial Review (GASB-OPEB)	\$15	\$15	\$31	106.67%
Impact Mitigation Fee Study	\$5,750	\$30	\$52	-99.10%
Laserfiche Integration	\$350	\$350	-	-100.00%
Employee Housing Expense	\$240	\$69	-	-100.00%
Board of Director Compensation	\$139	\$250	\$146	5.04%
Utilities	\$60,820	\$80,418	\$60,820	0.00%
Truck #3 Replacement	\$468	\$468	-	-100.00%
Internet Exchange & Upgrade	\$300	\$150	-	-100.00%
Housing Property #1	\$3,114	\$3,114	-	-100.00%
Public Relations/Communication	\$395	\$395	\$650	64.56%
Hetch Hetchy RR Park Land Aqu.	\$5,500	\$18,327	\$5,500	0.00%
Training, Conferences, Travel	\$234	\$234	\$234	0.00%
Classification & Comp Study	\$618	\$171	-	-100.00%
CPA Services/Annual Audit	\$647	\$656	\$488	-24.57%
Board FICA	\$9	\$12	\$9	0.00%
Board Medicare	\$2	\$3	\$2	0.00%
Board Workers Comp	\$10	\$3	\$3	-70.00%
Admin Leave	\$55	-	-	-100.00%
Holiday	\$1,414	\$2,300	\$2,648	87.27%
Copystar 5500 Copier	\$44	\$44	\$47	6.82%
FP Mail Machine	\$14	\$14	\$15	7.14%
Capital Outlay	-	-	\$830	-
Truck #17 Replacement	\$813	\$813	-	-100.00%
Legal Fees	\$2,270	\$2,500	\$2,625	15.64%
Misc. Straight Time	-	\$40	\$115	-
Janitorial Services/Supplies	\$25,227	\$26,678	\$27,545	9.19%
Repair & Maintenance	\$15,000	\$15,000	\$15,000	0.00%
Safety Equip./Traffic Control	\$1,500	\$1,500	\$1,500	0.00%
Dog Park	\$1,385	\$1,385	\$1,385	0.00%
Movies in the Park Expense	\$3,150	\$3,150	\$3,150	0.00%
Municipal Fin. Lease-Interest	\$14,350	\$13,085	\$11,922	-16.92%
Groveland Asset Rehab Project	\$835,875	\$817,525	-	-100.00%
Hetch Hetchy RR Trail Planning	\$185,000	\$155,000	\$30,000	-83.78%
Wide Format Scanner	\$180	\$160	-	-100.00%
HHRRP - Phase II	-	\$11,995	-	-
Municipal Vehicle Loan Payment	-	\$424	\$451	-
Local Hazard Mitigation Study	-	-	\$300	-
Document Scanning	-	-	\$500	-
Office Model Design	-	-	\$500	-

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Municipal Employee Housing Loan	-	-	\$406	-
Municipal Park Imp Loan Principle	-	\$31,445	\$31,445	-
Hetch Hetchy RR Trail Planning PSE	-	-	\$200,000	-
Municipal Vehicle Loan-Int	\$89	\$89	\$56	-37.08%
Hetch Hetchy RR Trail Planning ROW	-	-	\$150,000	-
Total Expenditures	\$1,231,038	\$1,260,465	\$618,507	-49.76%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



Capital	\$386,330	62.46%
Expenditure	\$61,646	9.97%
Utilities	\$60,820	9.83%
PR Wages	\$43,863	7.09%
Debt Service Payments	\$32,055	5.18%
PR Benefits	\$18,394	2.97%
Bond/Loan Interest	\$12,225	1.98%
Tfr to OPEB/Pension	\$3,113	0.50%
Leases	\$62	0.01%

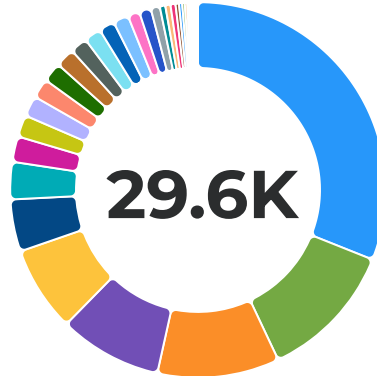
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$63,059	\$58,890	\$61,646	-2.24%
PR Wages	\$42,568	\$48,156	\$43,863	3.04%
PR Benefits	\$16,106	\$17,699	\$18,394	14.21%
Tfr to OPEB/Pension	\$2,738	\$2,650	\$3,113	13.70%
Utilities	\$60,820	\$80,418	\$60,820	0.00%
Leases	\$58	\$58	\$62	6.90%
Capital	\$1,031,250	\$1,007,552	\$386,330	-62.54%
Bond/Loan Interest	\$14,439	\$13,174	\$12,225	-15.33%
Debt Service Payments	-	\$31,869	\$32,055	-
Total Expenditures	\$1,231,038	\$1,260,465	\$618,507	-49.76%

Park Fund Administration

Expenditures by Account

FY26 Expenditures by Account



Regular Time	\$9,194	31.05%
General Liability	\$3,533	11.93%
Pension Unfunded Liability	\$3,113	10.51%
Legal Fees	\$2,625	8.86%
Health/Vision/Dental Ins.	\$2,175	7.34%
Subscriptions/Memberships/Inte	\$1,331	4.49%
CalPERS Retirement	\$951	3.21%
Public Relations/Communication	\$650	2.20%
FICA	\$554	1.87%
Holiday Pay	\$531	1.79%
Office Model Design	\$500	1.69%
Document Scanning	\$500	1.69%
CPA Services/Annual Audit	\$488	1.65%
Sick Leave	\$439	1.48%
Computer Hardware/Equip	\$434	1.47%
Janitorial Service/Supplies	\$399	1.35%
Office Expense	\$394	1.33%
Local Hazard Mitigation Study	\$300	1.01%
Bank Fees	\$300	1.01%
Training, Conferences, Travel	\$234	0.79%
Medicare	\$139	0.47%
Administrative Leave	\$134	0.45%
Vacation Leave	\$125	0.42%
Telephone	\$89	0.30%
LAFCO Fees	\$78	0.26%
Misc Expense	\$70	0.24%
Office Supplies	\$58	0.20%
Impact Mitigation Fee Study	\$52	0.18%
Workers Compensation	\$43	0.15%
Personal Holiday	\$40	0.14%
Actuarial Review (GASB-OPEB)	\$31	0.10%
Flex Time	\$30	0.10%
Miscellaneous Pay	\$23	0.08%
SUI	\$23	0.08%

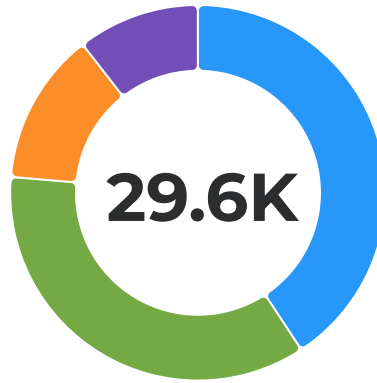
● Overtime	\$20	0.07%
● Jury Duty	\$5	0.02%
● Comp Time	\$5	0.02%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$6,655	\$6,200	\$9,194	38.15%
Miscellaneous Pay	-	-	\$23	-
Jury Duty	-	\$5	\$5	-
Comp Time	-	\$5	\$5	-
Administrative Leave	\$137	\$100	\$134	-2.19%
Flex Time	-	\$30	\$30	-
Overtime	\$47	\$6	\$20	-57.45%
Vacation Leave	\$402	\$85	\$125	-68.91%
Sick Leave	\$325	\$325	\$439	35.08%
Holiday Pay	\$397	\$350	\$531	33.75%
Personal Holiday	-	\$40	\$40	-
CalPERS Retirement	\$648	\$575	\$951	46.76%
FICA	\$425	\$404	\$554	30.35%
Medicare	\$102	\$102	\$139	36.27%
SUI	\$11	\$19	\$23	109.09%
Workers Compensation	\$52	\$48	\$43	-17.31%
Health/Vision/Dental Ins.	\$1,554	\$1,712	\$2,175	39.96%
Pension Unfunded Liability	\$2,738	\$2,650	\$3,113	13.70%
Bank Fees	\$24	\$22	\$300	1,150.00%
Office Supplies	\$55	\$55	\$58	5.45%
LAFCO Fees	\$75	\$74	\$78	4.00%
Computer Hardware/Equip	\$270	\$235	\$434	60.74%
Subscriptions/Memberships/Inte	\$1,093	\$1,093	\$1,331	21.77%
Office Expense	\$320	\$375	\$394	23.12%
Janitorial Service/Supplies	\$475	\$380	\$399	-16.00%
Telephone	\$85	\$85	\$89	4.71%
Misc Expense	-	\$1	\$70	-
General Liability	\$2,881	\$2,888	\$3,533	22.63%
Actuarial Review (GASB-OPEB)	\$15	\$15	\$31	106.67%
Impact Mitigation Fee Study	\$5,750	\$30	\$52	-99.10%
Laserfiche Integration	\$350	\$350	-	-100.00%
Employee Housing Expense	\$240	\$69	-	-100.00%
Public Relations/Communication	\$395	\$395	\$650	64.56%
Training, Conferences, Travel	\$234	\$234	\$234	0.00%
Classification & Comp Study	\$618	\$171	-	-100.00%
CPA Services/Annual Audit	\$647	\$656	\$488	-24.57%
Legal Fees	\$2,270	\$2,500	\$2,625	15.64%
Local Hazard Mitigation Study	-	-	\$300	-
Document Scanning	-	-	\$500	-
Office Model Design	-	-	\$500	-
Total Expenditures	\$29,290	\$22,284	\$29,611	1.10%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● Expenditure	\$12,066	40.75%
● PR Wages	\$10,547	35.62%
● PR Benefits	\$3,885	13.12%
● Tfr to OPEB/Pension	\$3,113	10.51%

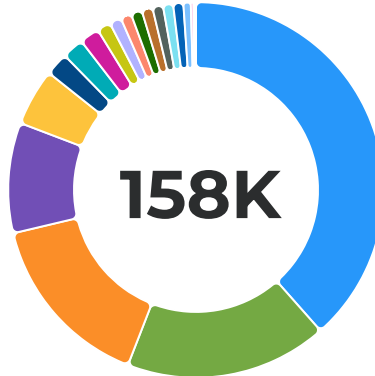
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$15,797	\$9,628	\$12,066	-23.62%
PR Wages	\$7,963	\$7,146	\$10,547	32.45%
PR Benefits	\$2,792	\$2,860	\$3,885	39.15%
Tfr to OPEB/Pension	\$2,738	\$2,650	\$3,113	13.70%
Total Expenditures	\$29,290	\$22,284	\$29,611	1.10%

Park Fund Maintenance

Expenditures by Account

FY26 Expenditures by Account



Utilities	\$60,820	38.48%
Janitorial Services/Supplies	\$27,545	17.43%
Regular Time	\$24,341	15.40%
Repair & Maintenance	\$15,000	9.49%
Health/Vision/Dental Ins.	\$7,757	4.91%
Movies in the Park Expense	\$3,150	1.99%
CalPERS Retirement	\$2,947	1.86%
Holiday	\$2,648	1.68%
Workers Compensation	\$1,860	1.18%
Overtime	\$1,616	1.02%
Safety Equip./Traffic Control	\$1,500	0.95%
Comp Time	\$1,500	0.95%
FICA	\$1,493	0.94%
Vacation Leave	\$1,425	0.90%
Sick Leave	\$1,394	0.88%
Dog Park	\$1,385	0.88%
Computer Hardware/Equip	\$1,000	0.63%
Medicare	\$349	0.22%
Misc. Straight Time	\$115	0.07%
Personal Holiday	\$100	0.06%
SUI	\$89	0.06%
Jury Duty	\$30	0.02%

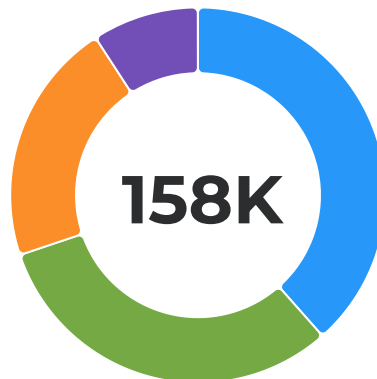
Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Regular Time	\$29,007	\$32,800	\$24,341	-16.09%
Jury Duty	-	\$30	\$30	-
Comp Time	-	\$1,500	\$1,500	-
Overtime	\$1,433	\$1,433	\$1,616	12.77%
Vacation Leave	\$1,398	\$1,398	\$1,425	1.93%
Sick Leave	\$1,159	\$1,159	\$1,394	20.28%
Personal Holiday	-	\$100	\$100	-

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CalPERS Retirement	\$3,028	\$3,147	\$2,947	-2.68%
FICA	\$2,039	\$2,390	\$1,493	-26.78%
Medicare	\$378	\$560	\$349	-7.67%
SUI	\$249	\$300	\$89	-64.26%
Workers Compensation	\$1,860	\$1,810	\$1,860	0.00%
Health/Vision/Dental Ins.	\$5,739	\$6,614	\$7,757	35.16%
Computer Hardware/Equip	\$1,000	\$1,549	\$1,000	0.00%
Utilities	\$60,820	\$80,418	\$60,820	0.00%
Admin Leave	\$55	-	-	-100.00%
Holiday	\$1,414	\$2,300	\$2,648	87.27%
Misc. Straight Time	-	\$40	\$115	-
Janitorial Services/Supplies	\$25,227	\$26,678	\$27,545	9.19%
Repair & Maintenance	\$15,000	\$15,000	\$15,000	0.00%
Safety Equip./Traffic Control	\$1,500	\$1,500	\$1,500	0.00%
Dog Park	\$1,385	\$1,385	\$1,385	0.00%
Movies in the Park Expense	\$3,150	\$3,150	\$3,150	0.00%
Total Expenditures	\$155,841	\$185,261	\$158,065	1.43%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



Utilities	\$60,820	38.48%
Expenditure	\$49,580	31.37%
PR Wages	\$33,170	20.99%
PR Benefits	\$14,495	9.17%

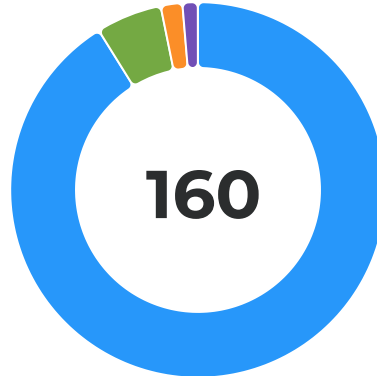
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Expenditure	\$47,262	\$49,262	\$49,580	4.90%
PR Wages	\$34,466	\$40,760	\$33,170	-3.76%
PR Benefits	\$13,293	\$14,821	\$14,495	9.04%
Utilities	\$60,820	\$80,418	\$60,820	0.00%
Total Expenditures	\$155,841	\$185,261	\$158,065	1.43%

Park Fund Board of Directors

Expenditures by Account

FY26 Expenditures by Account



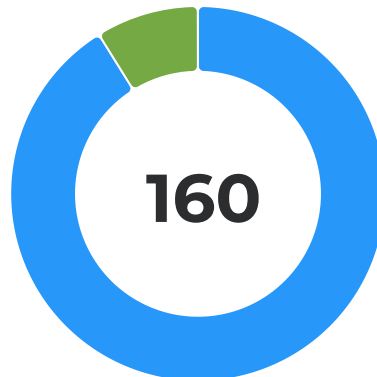
● Board of Director Compensation	\$146	91.15%
● Board FICA	\$9	5.65%
● Board Workers Comp	\$3	1.88%
● Board Medicare	\$2	1.32%

Expenditures by Account

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Board of Director Compensation	\$139	\$250	\$146	5.04%
Board FICA	\$9	\$12	\$9	0.00%
Board Medicare	\$2	\$3	\$2	0.00%
Board Workers Comp	\$10	\$3	\$3	-70.00%
Total Expenditures	\$160	\$268	\$160	0.00%

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● PR Wages	\$146	91.15%
● PR Benefits	\$14	8.85%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2025 Projected	FY 2026 Proposed	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PR Wages	\$139	\$250	\$146	5.04%
PR Benefits	\$21	\$18	\$14	-33.33%
Total Expenditures	\$160	\$268	\$160	0.00%

New Capital Requests

The District's Capital Budgeting Process

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.

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.

Definitions and Criteria for Capital Projects

Capital outlay projects and equipment refer to significant expenditures made by the District for the acquisition, construction, or improvement of physical assets. These assets have a value exceeding \$5,000 and a useful life of more than three years. This includes items such as machinery, vehicles, computer systems, furniture, and infrastructure improvements. The purpose of such investments is to enhance the District's long-term operational capacity and efficiency, rather than for immediate consumption or short-term use. Because of their substantial cost and extended lifespan, these assets are usually subject to capitalization and depreciation over time in accordance with standard accounting practices.

Procurement Policy

The District's Expense Authorization policy provides the framework and guidelines for District purchases and contracts. This policy covers all District procurement activities (commodity and service purchases and public works contracts) and adheres to Government Code Section 54202, which requires local governmental agencies to adopt policies and procedures including "bidding regulations, governing purchases of supplies and equipment."

Funding Requests

Outlined below are the proposed new capital expenditure requests for FY2025/26..

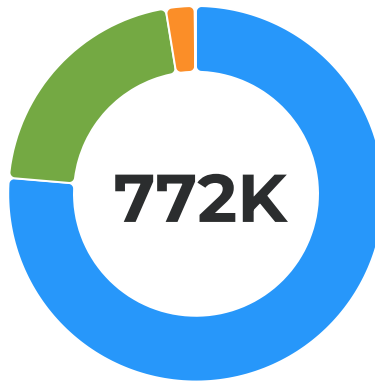
FY26 Total Capital Requested

\$772,167

FY26 Total Funding Requested

\$772,167

FY26 Total Funding Requested by Source

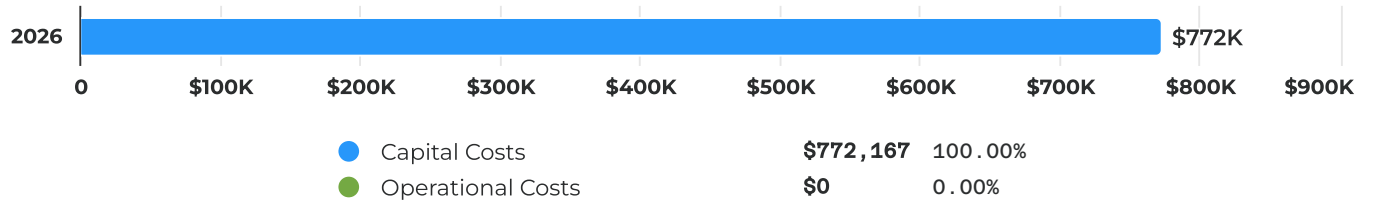


● Water Fund	\$589,647	76.36%
● Sewer Fund	\$162,540	21.05%
● Fire Fund	\$19,150	2.48%
● Park Fund	\$830	0.11%

FY26 Total Funding Requested by Department

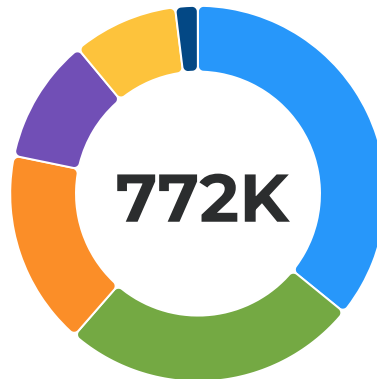


FY26 Capital Cost Breakdown



Capital Improvement Plan - Project Types

FY26 - FY26 Capital Costs By Project Type



● Other Equipment	\$277,000	35.87%
● Water and Sewer	\$197,167	25.53%
● Other Improvements	\$130,000	16.84%
● Vehicles and Wheeled Equipment	\$83,000	10.75%
● Computers and Related Equipment	\$70,000	9.07%
● Building and Facilities	\$15,000	1.94%

Other Equipment

Category	FY2026	Total
VFD Project	\$187,000	\$187,000
2G WTP OSG	\$90,000	\$90,000
Total Other Equipment	\$277,000	\$277,000

Water and Sewer

Category	FY2026	Total
Tank 4 Overflow Improvements Project	\$172,167	\$172,167
WWTP OSG Installation	\$25,000	\$25,000
Total Water and Sewer	\$197,167	\$197,167

Other Improvements

Category	FY2026	Total
Collections System I&I Study	\$85,000	\$85,000
PRV Maintenance	\$45,000	\$45,000
Total Other Improvements	\$130,000	\$130,000

Vehicles and Wheeled Equipment

Category	FY2026	Total
New Service Truck	\$83,000	\$83,000
Total Vehicles and Wheeled Equipment	\$83,000	\$83,000

Computers and Related Equipment

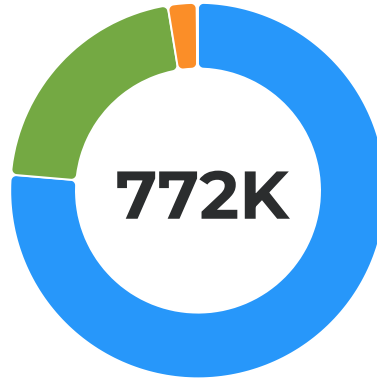
Category	FY2026	Total
Power Monitoring Project	\$70,000	\$70,000
Total Computers and Related Equipment	\$70,000	\$70,000

Building and Facilities

Category	FY2026	Total
Fire House West Wall Paint Repair	\$15,000	\$15,000
Total Building and Facilities	\$15,000	\$15,000

Capital Improvement Plan - Expenditures

FY26 - FY26 Expenditures by Fund



● Water Fund	\$589,647	76.36%
● Sewer Fund	\$162,540	21.05%
● Fire Fund	\$19,150	2.48%
● Park Fund	\$830	0.11%

Water Fund

Category	FY2026	Total
VFD Project	\$187,000	\$187,000
Tank 4 Overflow Improvements Project	\$172,167	\$172,167
2G WTP OSG	\$90,000	\$90,000
Power Monitoring Project	\$49,000	\$49,000
New Service Truck	\$46,480	\$46,480
PRV Maintenance	\$45,000	\$45,000
WWTP OSG Installation	\$0	\$0
Total Water Fund	\$589,647	\$589,647

Sewer Fund

Category	FY2026	Total
Collections System I&I Study	\$85,000	\$85,000
New Service Truck	\$31,540	\$31,540
WWTP OSG Installation	\$25,000	\$25,000
Power Monitoring Project	\$21,000	\$21,000
Total Sewer Fund	\$162,540	\$162,540

Fire Fund

Category	FY2026	Total
Fire House West Wall Paint Repair	\$15,000	\$15,000
New Service Truck	\$4,150	\$4,150
Total Fire Fund	\$19,150	\$19,150

Park Fund

Category	FY2026	Total
New Service Truck	\$830	\$830
Total Park Fund	\$830	\$830

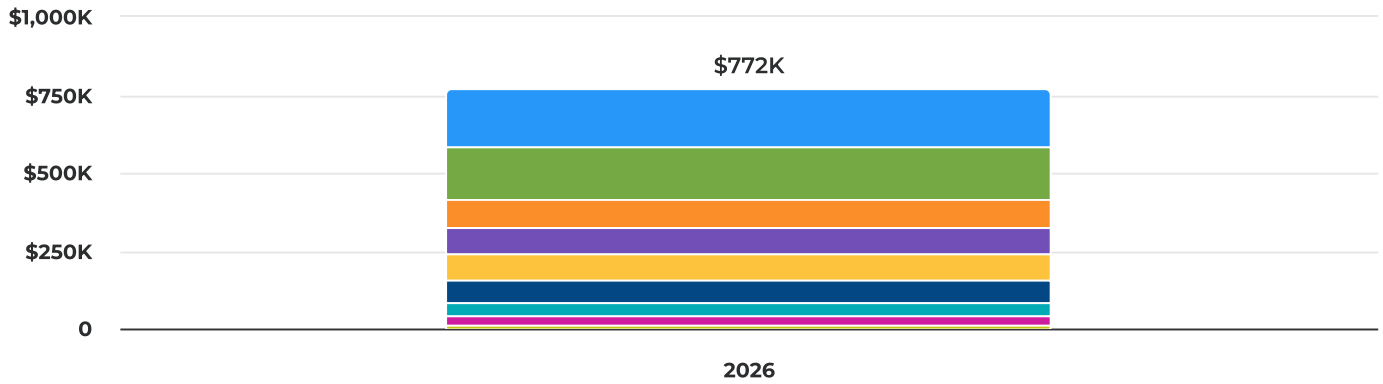
Capital Projects

Capital Projects

Project Name	Years	Departments	Type	Total
WWTP OSG Installation	2026	None	Water and Sewer	\$25,000
2G WTP OSG	2026	None	Other Equipment	\$90,000
Collections System I&I Study	2026	None	Other Improvements	\$85,000
Fire House West Wall Paint Repair	2026	None	Building and Facilities	\$15,000
New Service Truck	2026	None	Vehicles and Wheeled Equipment	\$83,000
Power Monitoring Project	2026	None	Computers and Related Equipment	\$70,000
PRV Maintenance	2026	None	Other Improvements	\$45,000
Tank 4 Overflow Improvements Project	2026	None	Water and Sewer	\$172,167
VFD Project	2026	None	Other Equipment	\$187,000

Capital Projects Summary

FY26



● VFD Project	\$187,000	24.22%
● Tank 4 Overflow Improvements Project	\$172,167	22.30%
● 2G WTP OSG	\$90,000	11.66%
● Collections System I&I Study	\$85,000	11.01%
● New Service Truck	\$83,000	10.75%
● Power Monitoring Project	\$70,000	9.07%
● PRV Maintenance	\$45,000	5.83%
● WWTP OSG Installation	\$25,000	3.24%
● Fire House West Wall Paint Repair	\$15,000	1.94%

Summary of Requests

Category	FY2026	Total
VFD Project	\$187,000	\$187,000
Tank 4 Overflow Improvements Project	\$172,167	\$172,167
2G WTP OSG	\$90,000	\$90,000
Collections System I&I Study	\$85,000	\$85,000
New Service Truck	\$83,000	\$83,000
Power Monitoring Project	\$70,000	\$70,000
PRV Maintenance	\$45,000	\$45,000
WWTP OSG Installation	\$25,000	\$25,000
Fire House West Wall Paint Repair	\$15,000	\$15,000
Total Summary of Requests	\$772,167	\$772,167

WWTP OSG Installation

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	None
Type	Capital Improvement

Description

This will cover the installation cost for the new wastewater OSG unit.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$25K	\$25K	\$25K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Construction/Maintenance	\$25,000	\$25,000
Total	\$25,000	\$25,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$25K	\$25K	\$25K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Sewer Fund	\$25,000	\$25,000
Water Fund	\$0	\$0
Total	\$25,000	\$25,000

2G WTP OSG

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	None
Type	Capital Equipment

Description

This project will replace the old outdated unit, which is not supported anymore and is hard to find parts for.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$90K	\$90K	\$90K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Equipment	\$90,000	\$90,000
Total	\$90,000	\$90,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$90K	\$90K	\$90K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Water Fund	\$90,000	\$90,000
Total	\$90,000	\$90,000

Collections System I&I Study

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	None
Type	Capital Improvement

Description

I&I Study for Big Oak Flat and unit 12

Details

Benefit to Community

This will help the District pinpoint where I&I is coming into the sewer system and help plan for future repairs.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$85K	\$85K	\$85K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Planning	\$85,000	\$85,000
Total	\$85,000	\$85,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$85K	\$85K	\$85K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Sewer Fund	\$85,000	\$85,000
Total	\$85,000	\$85,000

Fire House West Wall Paint Repair

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	None
Type	Capital Improvement
Request Groups	Infrastructure - add in our types

Description

This will repaint the faded failing paint on the west side wall of the firehouse. The west side is hit with multiple hours of direct sun, causing deterioration of the existing paint.

Details

Type of Project: Other

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$15K	\$15K	\$15K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Construction/Maintenance	\$15,000	\$15,000
Total	\$15,000	\$15,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$15K	\$15K	\$15K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Fire Fund	\$15,000	\$15,000
Total	\$15,000	\$15,000

New Service Truck

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	None
Type	Capital Equipment

Description

New service truck to replace an older 2004 truck that has lived past its life expectancy.

Details

New Purchase or Replacement: Replacement	Useful Life: 10 or more years
New or Used Vehicle: New Vehicle	

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$83K	\$83K	\$83K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Vehicle Cost	\$83,000	\$83,000
Total	\$83,000	\$83,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$83K	\$83K	\$83K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Water Fund	\$46,480	\$46,480
Sewer Fund	\$31,540	\$31,540
Fire Fund	\$4,150	\$4,150
Park Fund	\$830	\$830
Total	\$83,000	\$83,000

Power Monitoring Project

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	None
Type	Capital Equipment

Description

This project will add monitoring equipment to incoming pg&e power at both WTP, and WWTP. Power monitoring will help the District track and manage electricity use, leading to lower energy cost, improve reliability, predictive maintenance, environmental benefits and provide remote monitoring.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$70K	\$70K	\$70K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Equipment	\$70,000	\$70,000
Total	\$70,000	\$70,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$70K	\$70K	\$70K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Water Fund	\$49,000	\$49,000
Sewer Fund	\$21,000	\$21,000
Total	\$70,000	\$70,000

PRV Maintenance

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	None
Type	Capital Improvement

Description

This will rebuild the remaining Pressure Reducing Valves (PRV) that were not completed last fiscal year. This project will lower high water pressure, protecting pipes, reduce water waste, save energy, and preventing damage like leaks or water hammer.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$45K	\$45K	\$45K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Construction/Maintenance	\$45,000	\$45,000
Total	\$45,000	\$45,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$45K	\$45K	\$45K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Water Fund	\$45,000	\$45,000
Total	\$45,000	\$45,000

Tank 4 Overflow Improvements Project

Overview

Request Owner	Michelle Ronning, Finance Officer
Department	None
Type	Capital Improvement

Description

Tank 4 Overflow Improvements Project

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$172K	\$172K	\$172K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Construction/Maintenance	\$172,167	\$172,167
Total	\$172,167	\$172,167

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$172K	\$172K	\$172K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Water Fund	\$172,167	\$172,167
Total	\$172,167	\$172,167

VFD Project

Overview

Request Owner	Luis Melchor, Maintenance & Operations Manager
Department	None
Type	Capital Equipment

Description

This project will replace two out dated VFD and install two new in place of old Mag Starters. These new VFDs will improve efficiency, reliability, and control while lowering cost and extending equipment life.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$187K	\$187K	\$187K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Equipment	\$187,000	\$187,000
Total	\$187,000	\$187,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$187K	\$187K	\$187K

Detailed Breakdown

Category	FY2026 <i>Proposed</i>	Total
Water Fund	\$187,000	\$187,000
Total	\$187,000	\$187,000

Appropriations Limit Data



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

May2025

DearFiscalOfficer:

Subject:Price Factor and Population Information Appropriations Limit

California Revenue and Taxation Code Section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2025, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2025-26. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2025-26 appropriation limit. Attachment B shows the city and unincorporated county population percentage change along with the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code Section 2228 provides additional information regarding the appropriations limit. Article XIII B, Section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2025.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE STEPHEN SHAW

DirectorBy:

ERIK ALI

Chief Deputy Director

May 2025

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2025-26 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2025-26	6.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

2025-26:

Per Capita Cost of Living Change = 6.44 percent
Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26: $1.0644 \times 1.0028 = 1.0674$

FISCAL YEAR 2025-26
Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2024 to January 1, 2025 and Total Population January 1, 2025

[About the Data](#)

City	County	Percent Change 24-25	Population Minus Exclusions 1-1-24	Population Minus Exclusions 1-1-25	Total Population 1-1-25
Sonora City	Tuolumne	-0.74	5,154	5,116	5,116
Balance of County	Tuolumne	-0.27	46,963	46,836	49,241
Incorporated	Tuolumne	-0.74	5,154	5,116	5,116
County Total	Tuolumne	-0.32	52,117	51,952	54,357

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

GROVELAND COMMUNITY SERVICES DISTRICT
APPROPRIATION LIMIT DATA

DATA AS OF JANUARY 1,	TO BE USED FOR FYE	PER CAPITA PERSONAL INCOME % CHANGE OVER PR YEAR	STATE POPULATION CHANGE OVER PR YEAR	TUOLUMNE COUNTY POPULATION CHANGE OVER PR YEAR			TUOLUMNE COUNTY-EXCLUSIONS IIA					WEIGHTED AVE	
				SONORA	UNINCORPORATED	TOTAL	SONORA	UNINCORPORATED	% INC (DEC) SINCE				
									2001	SONORA	UNINC		
2001	2001-2002	7.82%	1.8100%	0.37%	0.40%	48,832	4,238	44,594	0.0000%	0.00%	0.00%	0.00%	
2002	2002-2003	-1.27%	1.8300%	1.00%	0.97%	51,566	4,537	47,029	5.4604%	5.60%	5.46%	5.60%	
2003	2003-2004	2.31%	1.6900%	1.30%	1.10%	52,239	4,605	47,634	6.8171%	6.98%	6.82%	6.98%	
2004	2004-2005	3.28%	1.5200%	0.71%	0.64%	52,741	4,653	48,088	7.8351%	8.00%	7.84%	8.00%	
2005	2005-2006	5.26%	1.5000%	-1.55%	-1.32%	51,962	4,573	47,389	6.2677%	6.41%	6.27%	6.41%	
2006	2006-2007	3.96%	1.2100%	2.17%	1.05%	54,038	4,804	49,234	10.4050%	10.66%	10.40%	10.66%	
2007	2007-2008	4.42%	1.2000%	1.00%	0.47%	53,093	4,750	48,343	8.4070%	8.73%	8.41%	8.73%	
2008	2008-2009	4.29%	1.3100%	-0.19%	-0.08%	52,568	4,698	47,870	7.3463%	7.65%	7.35%	7.65%	
2009	2009-2010	0.62%	1.1100%	0.00%	0.09%	52,253	4,666	47,587	6.7117%	7.01%	6.71%	7.01%	
2010	2010-2011	-2.54%	1.0300%	0.58%	0.57%	52,306	4,672	47,634	0.07	0.07	0.07	0.0711	
2011	2011-2012	2.51%	1.0103%	0.29%	0.43%	51,727	4,913	46,814	0.05	0.06	0.05	0.0593	
2012	2012-2013	3.77%	1.0448%	-2.17%	-1.84%	50,553	4,788	45,765	0.03	0.04	0.03	0.0352	
2013	2013-2014	5.12%	1.0595%	-0.06%	0.18%	51,322	4,847	46,475	0.04	0.05	0.04	0.0510	
2014	2014-2015	-0.23%	1.0072%	0.10%	-0.08%								
2015	2015-2016	3.82%	1.0479%	0.83%	1.05%								
2016	2016-2017	5.37%	1.0632%	-0.27%	-0.28%								
2017	2017-2018	3.69%	1.0457%	-0.55%	-0.45%								
2018	2018-2019	3.67%	1.0448%	0.29%	-0.10%								
2019	2019-2020	3.85%	1.0434%	-0.20%	-0.14%								
2020	2020-2021	3.73%	1.0396%	-0.17%	-0.07%								
2021	2021-2022	5.73%	1.0524%	-1.82%	-0.90%								
2022	2022-2023	7.55%	1.0723%	0.45%	0.84%								
2023	2023-2024	4.44%	1.0407%	0.28%	-0.21%								
2024	2024-2025	3.62%	1.0379%	0.25%	-0.15%								
2025	2025-2026	6.44%	1.0674%	0.28%	-0.74%								
APPROPRIATION LIMIT													
2005-2006	\$ 2,366,624	105.260000%				99.98523%						105.244453%	\$ 2,490,740.89
2006-2007	\$ 2,490,741	103.960000%				100.03995%						104.001534%	\$ 2,590,408.74
2007-2008	\$ 2,590,409	104.420000%				99.98251%						104.401739%	\$ 2,704,431.78
2008-2009	\$ 2,704,432	104.420000%				99.99011%						104.409675%	\$ 2,823,688.42
2009-2010	\$ 2,823,688	100.620000%				99.99401%						100.613971%	\$ 2,841,025.04
2010-2011	\$ 2,841,025	97.460000%				100.00101%						97.460989%	\$ 2,768,891.09
2011-2012	\$ 2,768,891	102.510000%				99.98893%						102.498653%	\$ 2,838,076.06
2012-2013	\$ 2,838,076	103.770000%				99.97730%						103.746448%	\$ 2,944,403.11
2013-2014	\$ 2,944,403	105.120000%				100.01521%						105.135991%	\$ 3,095,627.38
2014-2015	\$ 3,095,627	99.770000%				99.92000%						99.690184%	\$ 3,086,036.63
2015-2016	\$ 3,086,037	103.820000%				101.05000%						104.910110%	\$ 3,237,564.42
2016-2017	\$ 3,237,564	105.370000%				99.72000%						105.074964%	\$ 3,401,869.65
2017-2018	\$ 3,401,870	103.690000%				99.55000%						103.223395%	\$ 3,511,525.35
2018-2019	\$ 3,511,525	103.670000%				99.90000%						103.566330%	\$ 3,636,757.93
2019-2020	\$ 3,636,758	103.850000%				99.86000%						103.704610%	\$ 3,771,485.63
2020-2021	\$ 3,771,486	103.730000%				99.93000%						103.657389%	\$ 3,909,423.53
2021-2022	\$ 3,909,424	105.730000%				99.10000%						104.778430%	\$ 4,096,232.59
2022-2023	\$ 4,096,233	107.550000%				100.84000%						108.453420%	\$ 4,442,504.34
2023-2024	\$ 4,442,504	104.440000%				99.79000%						104.220676%	\$ 4,630,008.05
2024-2025	\$ 4,630,008	103.620000%				99.85000%						103.464570%	\$ 4,790,417.92
2025-2026	\$ 4,790,418	106.440000%				99.26000%						105.652344%	\$ 5,061,188.82

Note: Beginning with 2014-2015 FYE, District began applying the State provided Annual Percent Change in Population for the unincorporated areas of Tuolumne County (Department of Finance Letters per FYE, Attachment B)