



BOARD MEETING AGENDA SUBMITTAL

TO: GCSB Board of Directors

FROM: Jennifer Flores, Administrative Services Manager

DATE: January 12, 2021

SUBJECT: Agenda Item 5A. Approval of a Mid-Year 2020/21 Budget Adjustment to Include Non-Budgeted Items Previously Approved by the Board, the Addition and Modification of the Capital Outlay/Projects Schedule and Minor Operating Expense Adjustments

RECOMMENDED ACTION:

Staff recommends the following action:

I move to approve of a Mid-year 2020/21 Budget Adjustment to Include Non-Budgeted Items Previously Approved by the Board, the Addition and Modification of the Capital Outlay/Projects Schedule and Minor Operating Expense Adjustments.

BACKGROUND:

Today, the Board is being presented with the draft proposed FY 20/21 mid-year budget adjustments. The purpose of the Board's action today is primarily to publicly discuss changes to the District spending plan through the end of the fiscal year. It is anticipated that overall, total expenses including capital projects for each service will remain within the total amounts budgeted. No transfers between funds are being requested.

The Fire Fund specifically has experienced some significant budget impacts, the most notable being the removal of the Amador Plan expense, additional legal fees as a result of the county's Terra Vi Lodge and Under Canvas development projects, the addition of the work to be performed by SCI Consulting for development of a fire department tax measure (was approved in previous fiscal year budget, but no funds expended and inadvertently left off this fiscal year budget) and a change order with NBS Consulting for services associated with the creation of a Community Facilities District.

Comments have been provided on the attachment and previously Board approved items have been notated as well. Several items including the Fire Department Building upgrade, SCI special tax consulting and crane truck purchase were budgeted in 2019/20, but due to COVID and other delays, the money was not spent last year and is carried in the fund balance for each service. With the budget adjustment this year to include those items, the fund balance for each service will carry forward to cover the increased expense.

ATTACHMENTS:

1. Draft Proposed FY 20/21 Mid-Year Budget Adjustments

FINANCIAL IMPACT:

The individual budget changes are shown in the attached.

GCSO 2020/21 Mid-Year Budget Adjustment

Proposed 20/21 Mid Year Adjustments	Budgeted	Proposed	Increase /Decrease	Comments
Fire Fund				
Revenue				
Strike Team Revenue	\$ (20,500)	\$ (79,605)	\$ (59,105)	Revenue Increase due to engine assignment to Baseline Crew
Jones Hill Grant	\$ 166,300	\$ 164,650	\$ 1,650	Received \$1,650 in FY 19/20, should have reduced total grant revenue to reflect
CERT Revenue	\$ -	\$ (1,600)	\$ (1,600)	Donations Received for CERT program startup
Expenses				
Amador Plan	\$ 263,466	\$ -	\$ (263,466)	Now paid by county
Grant Writing		\$ 2,500	\$ 2,500	Grant Writing
Legal Services-Fire	\$ 1,550	\$ 20,000	\$ 18,500	County Development Projects Terra Vi/Under Canvas
	\$ -	\$ 1,600	\$ 1,600	
CERT Expenses				Initial safety supplies, graphics for vehicle; offset by CERT Revenue
Protective Clothing (2 Turnouts)	\$ 8,000	\$ 7,000	\$ (1,000)	Only 2 Turnouts/Hose clamps
Training	\$ 2,000	\$ -	\$ (2,000)	Move to Small Tools
Small Tools	\$ 1,500	\$ 4,500	\$ 3,000	Tfr from PC/Training
Fire Dept Building Upgrade	\$ -	\$ 60,000	\$ 60,000	Budgeted in FY 19/20
	\$ -	\$ 10,000	\$ 10,000	Change Order for assistance in Under Canvas and Terra Vi EIR
City Gate Associates	\$ -	\$ 80,000	\$ 80,000	evaluation, staffing alternatives evaluation; Board approved Special Tax Consulting. Was left out of budget initially, then Board approved in 2020/21. Inadvertently not carried forward from 2019/20
SCI Consulting				
NBS Consulting	\$ -	\$ 18,400	\$ 18,400	CFD formation Fire/Park Split; Board approved- 92/8
			\$ (72,466)	Total Fire Expense Reduction
			\$ (59,055)	Total Fire Revenue increase
			\$ (131,521)	Total Fire Fund Bottom Line Difference

GCSD 2020/21 Mid-Year Budget Adjustment

Non Fire Operating Expense Items

IT Services-Admin	\$ 97,000	\$ 122,000	\$ 25,000	Laserfiche/Increased IT/equipment costs
EDIS (Secondary medical insurance)	\$ 20,000	\$ 40,000	\$ 20,000	Previous fiscal year claims were settled this year
	\$ 4,500	\$ 17,025	\$ 12,525	Disinfecting Services COVID (potentially reimbursable through FEMA)
Janitorial Admin				
Utilities-Park	\$ 35,000	\$ 47,000	\$ 12,000	Large Water Bills
NBS Consulting CFD-Park	\$ -	\$ 1,600	\$ 1,600	CFD formation Fire/Park Split; Board approved- 9/2/8
WRT Consulting	\$ -	\$ 14,955	\$ 14,955	Park Amenities Study and Plan, Board approved
Repair/Maint - Sewer- Equipment	\$ 20,000	\$ 35,000	\$ 15,000	Generator Repairs
Repair/Maint-Sewer-Collections	\$ 20,000	\$ 35,000	\$ 15,000	LS #5 Repair
	\$ 15,000	\$ 23,000	\$ 8,000	
Tools/Equipment Water&Sewer				Tools for crane vehicle, budgeted last FY as part of vehicle purchase
IT Position	\$ -	\$ 39,250	\$ 39,250	Board Approved Position Addition
Great America Lease (Phone System)	\$ -	\$ 3,440	\$ 3,440	Old phone system payoff
			\$ 166,770	Changes to be made to the water, sewer, fire and park operating budgets
Subtotal Non-Fire Operating Expenses				

Unplanned/Adjusted Capital Expenses

	\$ -	\$ 15,000	\$ 15,000	Grant period extended to March 2021, engineering for revised/updated plans and specs
Downtown Groveland/BOF Planning	\$ -	\$ 144,000	\$ 144,000	Budgeted and ordered in FY 19/20, received this FY after close of last
Crane Truck				
Server Upgrade	\$ 31,000	\$ 35,665	\$ 4,665	Over Budget
2020 Honda ATV	\$ -	\$ 18,058	\$ 18,058	Board approved for offroad easement patrol
Pickup Replacement Purchase Savings			\$ (18,058)	Cost savings on two trucks offset ATV cost
	\$ -	\$ 5,400	\$ 5,400	Reclassified to Capital from Repair and Maint. Expense
Tank #2 AC				Water&Sewer
Repair & Maint.-Water&Sewer	\$ 5,400	\$ -	\$ (5,400)	"
Gaembsa Blower	\$ -	\$ 3,533	\$ 3,533	Critical Equipment Replacement, Not Separately Budgeted
Flow Meter	\$ -	\$ 3,265	\$ 3,265	Critical Equipment Replacement, Not Separately Budgeted
Subtotal Non-Fire Capital Expenses			\$ 170,463	Changes to be made to the Capital Outlay Schedule