



**SPECIAL MEETING OF THE BOARD OF DIRECTORS**

District Office, 18966 Ferretti Road

Groveland, CA 95321

(209) 962-7161 [www.gcsd.org](http://www.gcsd.org)

**AGENDA**

August 14, 2023

10:00 a.m.

Location: 18966 Ferretti Road

Groveland, CA 95321

**MEMBERS OF THE PUBLIC MAY ATTEND IN PERSON AT DISTRICT OFFICE OR VIA VIDEO CONFERENCE AS DETAILED BELOW:**

**HOW TO OBSERVE AND PARTICIPATE IN THE MEETING:**

**Computer, tablet or smartphone:** Watch the live streaming of the meeting and submit timely comments from a computer by navigating to <https://us02web.zoom.us/j/7688070165> using a computer with internet access that meets Zoom's system requirements.

**Telephone:** Listen to the meeting live by calling Zoom at (253) 215-8782 or (301) 715-8592. Enter the Meeting ID# 279-281-953 followed by the pound (#) key. More phone numbers can be found on Zoom's website at <https://zoom.us/u/abb4GNs5xM> if the line is busy.

**Mobile:** Log in through the Zoom mobile app on a smartphone and enter Meeting ID# 279-281-953.

**HOW TO SUBMIT PUBLIC COMMENTS:**

**You may submit your comments in writing in advance of the meeting:** Please email your comments to [board@gcsd.org](mailto:board@gcsd.org), write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email.

**Telephonic / Electronic Comments:** During the meeting, the Board President or designee will announce the opportunity to make public comments by voice and in writing, and identify the cut off time for submission of written comments. Comments can be emailed in advance of the Board meeting and up to the time of Board consideration of the item during the meeting. Send email to [board@gcsd.org](mailto:board@gcsd.org), and write "Public Comment" in the subject line. Once you have joined the Board meeting online using Zoom, public comments can also be submitted using the Chat function while in the Zoom Meeting. In the body of the email or Chat, include the agenda item number and its title, as well as your comments. The Board President will also allow public comment to be made verbally prior to consideration of each agenda item and will explain the procedure for making verbal comments during the meeting. Once the public comment period is closed, comments timely received in advance of consideration of the agenda item will be read aloud prior to Board action on the matter. Comments received after the close of the public comment period will be added to the record after the meeting.

**ACCESSIBILITY INFORMATION:**

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Rachel Pearlman, Board Secretary, as far in advance of the meeting as possible at (209) 962-7161 or [rpearlman@gcsd.org](mailto:rpearlman@gcsd.org). Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility.

**PUBLIC RECORDS:**

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Board. The Board has designated the District's website located at <https://www.gcsd.org> as the place for making those public records available for inspection. The documents may also be obtained by calling the District office.

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

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



**SPECIAL MEETING OF THE BOARD OF DIRECTORS**

District Office, 18966 Ferretti Road

Groveland, CA 95321

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**AGENDA**

August 14, 2023

10:00 a.m.

Location: 18966 Ferretti Road

Groveland, CA 95321

**Call to Order**

**Pledge of Allegiance**

**Roll Call of Board Members**

Nancy Mora, President

Janice Kwiatkowski, Vice President

John Armstrong, Director

Spencer Edwards, Director

Bob Swan, Director

**1. Discussion and Action Items**

The Board of Directors intends to consider each of the following items and may take action at this meeting. Public comment is allowed on each individual agenda item listed below, and such comment will be considered in advance of each Board action.

- A. Adoption of a Resolution Approving the Department of Forestry and Fire Protection Agreement under the Volunteer Fire Capacity Program of the Cooperative Forestry Assistance Act of 1978, and to Authorize the General Manager to Sign and Execute said Agreement and any Amendments on behalf of the District

**2. Public Hearing**

Conduct Public Hearing Regarding the Adoption of the FY 2023-2024 Final Budget

- A. Adoption of a Resolution Approving the FY 2023-2024 Final Budget Including Appropriations Limit, Investment of District Funds Policy, Miscellaneous Fee Schedule, Employee Salary Schedule, and Organizational Chart

**3. Adjournment**



## **BOARD MEETING AGENDA SUBMITTAL**

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**MEETING DATE:** August 14, 2023

**ITEM SUBMITTED BY:** Travis Chunn, Fire Captain

**AGENDA ITEM:** Adoption of a Resolution Approving the Department of Forestry and Fire Protection Agreement under the Volunteer Fire Capacity Program of the Cooperative Forestry Assistance Act of 1978, and to Authorize the General Manager to Sign and Execute said Agreement and any Amendments on behalf of the District

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### **RECOMMENDED ACTION**

*I move to adopt Resolution 39-2023 approving the Volunteer Fire Capacity Program of the Cooperative Forestry Assistance Act of 1978, and to Authorize the General Manager to Sign and Execute said Agreement and any Amendments on behalf of the District.*

### **BACKGROUND**

The primary goal of the Volunteer Fire Capacity Grant (VFC) is intended to assist rural fire protection jurisdictions in the purchase of certain training, safety and communications equipment. Since 1980, the (VFC) grant has helped firefighters and other first responders to obtain critically needed equipment, protective gear, training and other resources needed to protect the public and emergency personnel from fire and related hazards. The grant program is a 50/50 matching fund grant provided by the United States Forest Service under the Cooperative Forestry Capacity Act of 1978. The program is administered by CAL FIRE. The Groveland Fire Department has applied for and received the VFC Grant for the past several years.

The Groveland Community Services District anticipates purchasing the following items:

- (3) Full Turnout Sets

### **ATTACHMENTS**

- Resolution 39-2023
- VFC Grant Agreement
- AD-1048

### **FINANCIAL IMPACTS**

- This is a 50/50 matching grant. This grant allows Groveland Fire Department to purchase three full sets of turnouts this fiscal year, as opposed to only one set without grant assistance.

**RESOLUTION 39-2023**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT APPROVING THE DEPARTMENT OF FORESTRY AND FIRE PROTECTION AGREEMENT 7GF23044 FOR SERVICES FROM THE DATE OF LAST SIGNATORY ON PAGE 1 OF THE AGREEMENT TO JUNE 30, 2024 UNDER THE VOLUNTEER FIRE CAPACITY PROGRAM OF THE COOPERATIVE FORESTRY ASSISTANCE ACT OF 1978, AND TO AUTHORIZE THE GENERAL MANAGER TO SIGN AND EXECUTE SAID AGREEMENT AND ANY AMENDMENTS ON BEHALF OF THE DISTRICT**

**WHEREAS**, the Groveland Community Services District has been selected to receive an award under the Volunteer Fire Capacity Grant Program; and

**WHEREAS**, the State of California Department of Forestry and Fire Protection (CAL FIRE) has been approved as an agent of the United States Department of Agriculture for the purpose of administering the Volunteer Fire Capacity Program of the Cooperative Forestry Assistance Act of 1978; and

**NOW, THEREFORE, BE IT RESOLVED**, that this Board of Directors of the Groveland Community Services District does hereby approve the Agreement with the California Department of Forestry and Fire Protection dated as of the last signatory date on page 1 of the Agreement, and any amendments thereto. This Agreement provides for an award, during the term of this Agreement, under the Volunteer Fire Capacity Program of the Cooperative Fire Assistance Act of 1978 during the State Fiscal Year 2023-24 up to and no more than the amount of \$7,497.88 with a 50/50 District match in funds.

**BE IT FURTHER RESOLVED**, that this Board of Directors of the Groveland Community Services District does hereby proclaim that the General Manager is authorized and directed to execute said contract on behalf of the Groveland Community Services District.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF GROVELAND COMMUNITY SERVICES DISTRICT** this 14th day of August 2023 by the following vote:

AYES:  
NOES:  
ABSENT:

APPROVE:

\_\_\_\_\_  
Nancy Mora, Board President

ATTEST:

\_\_\_\_\_  
Rachel Pearlman, Board Secretary

**CERTIFICATE OF SECRETARY**

I, Rachel Pearlman, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on August 14, 2023. DATED: \_\_\_\_\_

**State of California  
Department of Forestry and Fire Protection (CAL FIRE)  
Cooperative Fire Protection  
GRANT AGREEMENT**

**APPLICANT:**

**PROJECT TITLE:** Volunteer Fire Capacity

**GRANT AGREEMENT:** 7GF23044

**PROJECT PERFORMANCE PERIOD is from date upon approval through June 30, 2024.**

Under the terms and conditions of this Grant Agreement, the applicant agrees to complete the project as described in the project description, and the State of California, acting through the Department of Forestry & Fire Protection, agrees to fund the project up to the total state grant amount indicated.

**PROJECT DESCRIPTION:** Cost-share funds awarded to provide assistance to rural areas in upgrading their capability to organize, train, and equip local forces for fire protection.

**Total State Grant not to exceed \$ \$7,497.88** (or project costs, whichever is less).

*\*The Special and General Provisions attached are made a part of and incorporated into this Grant Agreement.*

**STATE OF CALIFORNIA  
DEPARTMENT OF FORESTRY  
AND FIRE PROTECTION**

Applicant	
By	By
Signature of Authorized Representative	
Title	Title: <b>David Scheurich</b> <b>Staff Chief, Cooperative Fire Programs</b>
Date	Date

**CERTIFICATION OF FUNDING**

GRANT AGREEMENT NUMBER	PO ID	SUPPLIER ID
FUND <b>0001</b>	FUND NAME General Fund	
PROJECT ID 354023DG2012166	ACTIVITY ID SUBGNT	AMOUNT OF ESTIMATE FUNDING <b>\$ \$7,497.88</b>
GL UNIT 3540	BUD REF 001	CHAPTER 12
PROGRAM NUMBER 9999000FED	ENY <b>2023</b>	ADJ. INCREASING ENCUMBRANCE <b>\$ 0.00</b>
ACCOUNT 5340580	ALT ACCOUNT <b>5340580002</b>	ADJ. DECREASING ENCUMBRANCE <b>\$ 0.00</b>
REPORTING STRUCTURE 35409206	SERVICE LOCATION 92750	UNENCUMBERED BALANCE <b>\$ \$7,497.88</b>

**I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance.**

Signature of CAL FIRE Accounting Officer	Date
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**VOLUNTEER FIRE CAPACITY PROGRAM  
TERMS AND CONDITIONS**

DEPARTMENT OF FORESTRY AND FIRE PROTECTION

STATE OF CALIFORNIA  
Natural Resources Agency

Agreement for the Volunteer Fire Capacity Program of the  
Cooperative Forestry Assistance Act of 1978

THIS AGREEMENT, made and entered between the STATE of California, acting through the Director of the Department of Forestry and Fire Protection hereinafter called "STATE", and \_\_\_\_\_ hereinafter called "LOCAL AGENCY", covenants as follows:

RECITALS:

1. STATE has been approved as a passthrough agent of the United States Department of Agriculture, (USDA), Forest Service for the purpose of administering the Volunteer Fire Capacity program in California, hereinafter referred to as VFC, authorized by the Cooperative Forestry Assistance Act (CFAA) of 1978 (PL 95-313, 92 Stat 365, 16 U.S.C. 2106), as amended.
2. This is a subaward under the 2023 Volunteer Fire Capacity Grant #23-DG-11052012-166 awarded to STATE by the Forest Service on August 3, 2023. The Federal Assistance Listing for the award is 10.698, Cooperative Forestry Program. This subaward is funded solely with Federal funds and is subject to the Office of Management and Budget (OMB) guidance in subparts A through F of 2 CFR Part 200, as adopted and supplemented by the USDA in 2 CFR Part 400, and under certain terms and conditions to LOCAL AGENCY to assist LOCAL AGENCY to upgrade its fire protection capability.
3. LOCAL AGENCY desires to participate in said VFC and agrees to the terms and conditions specified in the Procedural Guide for Volunteer Fire Capacity Program 2023.

NOW THEREFORE, it is mutually agreed between the parties as follows:

4. **APPROVAL: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. LOCAL AGENCY may not commence performance until such approval has been obtained.**
5. **INCORPORATION: The Procedural Guide for Volunteer Fire Capacity Program 2023, submitted Application for Funding and associated Grant Assurances are hereby incorporated by reference as part of the Grant Agreement.**
6. **TIMELINESS: Time is of the essence in this Agreement.**
7. **FORFEITURE OF AWARD: LOCAL AGENCY must return this Agreement and required resolution properly signed and executed to STATE at the email address specified in paragraph 12, with a timestamp no later than December 1, 2023 or LOCAL AGENCY will forfeit the funds.**



8. GRANT AND BUDGET CONTINGENCY CLAUSE: It is mutually understood between the parties that this **Agreement** may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds, to avoid program and fiscal delays that would occur if the **Agreement** were executed after that determination was made.

This **Agreement** is valid and enforceable only if sufficient funds are made available to the STATE by the United States Government for the **State Fiscal Year 2023** for the purpose of this program. In addition, this **Agreement** is subject to any additional restrictions, limitations, or conditions enacted by the Congress or to any statute enacted by the Congress that may affect the provisions, terms, or funding of this **Agreement** in any manner.

The parties mutually agree that if the Congress does not appropriate sufficient funds for the program, this **Agreement** shall be amended to reflect any reduction in funds.

The STATE has the option to invalidate the **Agreement** under the 30-day cancellation clause or to amend the **Agreement** to reflect any reduction in funds.

9. REIMBURSEMENT: STATE will reimburse LOCAL AGENCY, from funds made available to STATE by the Federal Government, an amount not to exceed **\$7,497.88** on a 50/50 matching funds basis, for the performance of specific projects and/or purchase of specific items identified in Proposed Project, Application for Funding, attached hereto. **Reimbursement will be only for those projects accomplished and/or items purchased between THE LAST SIGNATORY DATE ON PAGE 1 and JUNE 30, 2024.** This sum is the sole and maximum payment that STATE will make pursuant to this Agreement. **LOCAL AGENCY must bill STATE at the e-mail address specified in paragraph 12, with a timestamp no later than September 1, 2024 in order to receive the funds.** The bill submitted by LOCAL AGENCY must clearly delineate the projects performed and/or items purchased. A vendor's invoice and proof of payment to vendor(s) must be included for items purchased.
10. LIMITATIONS: Expenditure of the funds distributed by STATE herein is subject to the same limitations as placed by the VFC, upon expenditure of United States Government Funds. Pursuant to 2CFR200.313 Equipment, subject to the obligations and conditions set forth in that section; title to any equipment and supplies acquired under this **Agreement** vests with the LOCAL AGENCY. For any equipment items over \$5,000, the federal government may retain a vested interest in accordance with paragraph 17 below.
11. MATCHING FUNDS: Any and all funds paid to LOCAL AGENCY under the terms of this **Agreement**, hereinafter referred to as "VFC Funds", shall be matched by LOCAL AGENCY on a dollar-for-dollar basis, for each project listed on attachment(s) hereto identified as "Proposed Project". No amount of unpaid "contributed" or "volunteer" labor or services shall be used or consigned in calculating the matching amount "actually spent" by LOCAL AGENCY.

LOCAL AGENCY shall not use VFC Funds as matching funds for other federal grants, including Department of Interior (USDI) Rural Fire Assistance grants, nor use funds from other federal grants, including USDI Rural Fire Assistance grants, as matching funds for VFC Funds.

- 12. ADDRESSES: The mailing addresses of the parties hereto under the terms of the Agreement are:

LOCAL AGENCY: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
Attention: \_\_\_\_\_  
Telephone Number(s): \_\_\_\_\_  
E-mail \_\_\_\_\_

**STATE:**                    **Department of Forestry and Fire Protection**  
**Grants Management Unit, Attn: Megan Esfandiary**  
**P. O. Box 944246**  
**Sacramento, California 94244-2460**  
**PHONE: (916) 894-9845**  
**E-MAIL: [Megan.Esfandiary@fire.ca.gov](mailto:Megan.Esfandiary@fire.ca.gov)**

- 13. PURPOSE: Any project to be funded hereunder must be intended to specifically assist LOCAL AGENCY to organize, train, and/or equip local firefighting forces in the aforementioned rural area and community to prevent or suppress fires which threaten life, resources, and/or improvements within the area of operation of LOCAL AGENCY. Project funds are not to be used for research and development.
- 14. COMBINING: In the event funds are paid for two or more separate, but closely related projects, the 50/50 cost-sharing formula will be applied to the total cost of such combined projects.
- 15. OVERRUNS: In the event that the total cost of a funded project exceeds the estimate of costs upon which this Agreement is made, LOCAL AGENCY may request additional funds to cover the **Agreement** share of the amount exceeded. However, there is no assurance that any such funds are, or may be, available for reimbursement. Any increase in funding will require an amendment.
- 16. UNDERRUNS: In the event that the total cost of a funded project is less than the estimate of costs upon which this **Agreement** is made, LOCAL AGENCY may request that additional eligible projects/items be approved by STATE for **Agreement** funding. However, there is no assurance that any such approval will be funded. Approval of additional projects/items, not listed on the Proposed Project application, made by STATE, will be in writing and will require an amendment.
- 17. FEDERAL INTEREST IN EQUIPMENT: The Federal Government has a vested interest in any item purchased with VFC funding in excess of \$5,000 regardless of the length of this **Agreement**, until such time as the fair market value is less than \$5,000. The VFC percentage used to purchase the equipment will be applied to the sale price and recovered for the Government during the sale. This percentage will remain the same even following depreciation. The Federal Government may not have to be reimbursed if the disposal sale amounts to a fair market value of less than \$5,000. LOCAL AGENCY will notify STATE of the disposal of such items.

18. EQUIPMENT INVENTORY: Any single item purchased in excess of \$5,000 will be assigned an VFC Property Number by the STATE. LOCAL AGENCY shall forward a copy of the purchase documents listing the item, brand, model, serial number, any LOCAL AGENCY property number assigned, and a LOCAL AGENCY contact and return address to STATE at the address specified in paragraph 12. The STATE will advise the LOCAL AGENCY Contact of the VFC Property Number assigned.
19. AUDIT: LOCAL AGENCY agrees that the STATE, the Department of General Services, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this **Agreement**. LOCAL AGENCY agrees to maintain such records for possible audit for a minimum of five (5) years after final payment, unless a longer period of records retention is stipulated. LOCAL AGENCY agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, LOCAL AGENCY agrees to include a similar right of the State of California to audit records and interview staff in any subcontract related to performance of this **Agreement**. (GC 8546.7, PCC 10115 et seq., CCR Title 2, Section 1896).
20. DISPUTES: In the event of any dispute over qualifying matching expenditures of LOCAL AGENCY or audit findings, the dispute will be decided by STATE and its decision shall be final and binding.
21. MONITORING: LOCAL AGENCY agrees to the monitoring of activities as necessary by STATE to ensure that the award is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the agreement; and that performance goals are achieved.
22. INDEMNIFICATION: LOCAL AGENCY agrees to indemnify, defend, and save harmless, the STATE, its officers, agents, and employees, from any and all claims and losses, accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this **Agreement**, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by LOCAL AGENCY in the performance of this **Agreement**.
23. CIVIL RIGHTS: LOCAL AGENCY agrees to comply with civil rights requirements as detailed in the Complying With Civil Rights Requirements brochure (FS-850) and the And Justice For All poster (AD-475A). The poster is to be placed at all public point of contact/reception areas.
24. DRUG-FREE WORKPLACE REQUIREMENTS: LOCAL AGENCY will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:
  - a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
  - b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
- 2) the person's or organization's policy of maintaining a drug-free workplace;
- 3) any available counseling, rehabilitation and employee assistance programs; and,
- 4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed **Agreement** will:

- 1) receive a copy of the company's drug-free workplace policy statement; and,
- 2) agree to abide by the terms of the company's statement as a condition of employment on the **Agreement**.

Failure to comply with these requirements may result in suspension of payments under the **Agreement** or termination of the **Agreement** or both and LOCAL AGENCY may be ineligible for funding of any future State **Agreement** if the department determines that any of the following has occurred: (1) the LOCAL AGENCY has made false certification, or violated the certification by failing to carry out the requirements as noted above. (GC 8350 et seq.)

25. **TERM:** The term of the **Agreement** SHALL COMMENCE ON THE LAST SIGNATORY DATE ON PAGE 1 and continue through June 30, 2024.
26. **TERMINATION:** This **Agreement** may be terminated by either party giving 30 days written notice to the other party or provisions herein amended upon mutual consent of the parties hereto.
27. **AMENDMENTS:** No amendment or variation of the terms of this **Agreement** shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or **Agreement** not incorporated in the **Agreement** is binding on any of the parties.
28. **INDEPENDENT CONTRACTOR:** LOCAL AGENCY, and the agents and employees of LOCAL AGENCY, in the performance of this **Agreement**, shall act in an independent capacity and not as officers or employees or agents of the STATE or the Federal Government.
29. **INDIRECT RATE:** LOCAL AGENCY may not assess an indirect rate in excess of their Federally approved Negotiated Indirect Cost Rate Agreement (NICRA), a de minimis rate if LOCAL AGENCY does not have an approved NICRA, or the VFC program cap rate of 10%, whichever is lesser. LOCAL AGENCY may also elect not to assess an indirect rate. The approved indirect cost rate at the time of execution is 0%.

30. MEDIA: LOCAL AGENCY shall acknowledge STATE and USDA Forest Service support in any publications, audiovisuals and electronic media developed as a result of this award.

It is encouraged to give public notice of the receipt of this award and announce progress and accomplishments, acknowledging STATE and USDA Forest Service support. Follow direction in USDA Supplemental 2 CFR 415.2.

31. ASSIGNMENT: This Agreement is not assignable by LOCAL AGENCY either in whole or in part.



**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion  
 Lower Tier Covered Transactions**

*The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, and 2 CFR §§ 180.300, 180.335, Participants' responsibilities. The regulations were amended and published on August 31, 2005, in 70 Fed. Reg. 51865-51880. Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.*

*According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0027. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The provisions of appropriate criminal or civil fraud, privacy, and other statutes may be applicable to the information provided.*

***(Read instructions on page two before completing certification.)***

- A. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
- B. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

ORGANIZATION NAME	PR/AWARD NUMBER OR PROJECT NAME
NAME(S) AND TITLE(S) OF AUTHORIZED REPRESENTATIVE(S)	
SIGNATURE	DATE

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

USDA is an equal opportunity provider, employer, and lender.

### *Instructions for Certification*

- (1) By signing and submitting this form, the prospective lower tier participant is providing the certification set out on page 1 in accordance with these instructions.
- (2) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.
- (3) The prospective lower tier participant must provide immediate written notice to the person(s) to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (4) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549, at 2 CFR Parts 180 and 417. You may contact the Department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
- (5) The prospective lower tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it may not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Department or agency with which this transaction originated.
- (6) The prospective lower tier participant further agrees by submitting this form that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (7) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the General Services Administration's System for Award Management Exclusions database.
- (8) Nothing contained in the foregoing shall be construed to require establishment of a system of records to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (9) Except for transactions authorized under paragraph (5) of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the Department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.



## **BOARD MEETING AGENDA SUBMITTAL**

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**TO:** GCSB Board of Directors

**FROM:** Peter Kampa, General Manager

**DATE:** August 14, 2023

**SUBJECT:** Agenda Item 2A: Adoption of a Resolution Approving the FY 2023-2024 Final Budget including Appropriations Limit, Investment of District Funds Policy, Miscellaneous Fee Schedule, Employee Salary Schedule, and Organizational Chart

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### **RECOMMENDED ACTION:**

Staff recommends the following action:

*I Move to Adopt Resolution 40-2023 Approving the FY 2023-2024 Final Budget including Appropriations Limit, Investment of District Funds Policy, Miscellaneous Fee Schedule, Employee Salary Schedule, and Organizational Chart*

### **BACKGROUND:**

Before the Board today is the proposed final draft FY 2023-24 District budget.

The public hearing notice for consideration of adoption at today's meeting was published in the Union Democrat as required by law on June 29, 2023.

Staff has prepared a budget memo that has been provided as an attachment regarding the development of the proposed final FY 2023-24 budget.

### **ATTACHMENTS:**

1. Budget Preparation Memorandum
2. Proposed Draft FY 2023-2024 Budget
3. Appropriations Limit
4. Investment of District Funds Policy
5. Miscellaneous Fee Schedule
6. Employee Salary Schedule
7. Organizational Chart
8. Resolution 40-2023





# FY 2023-24 Budget Memorandum



August 14, 2023

## 1 BUDGET OVERVIEW

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### 1.1 PURPOSE

We are pleased to present to the Board of Directors the final draft 2023/2024 fiscal year budget, which will be described in detail in this budget memorandum. The intent of this document is to describe, in narrative terms, how the budget is planned to support accomplishment of Board goals and management objectives. We provide background on how management is approaching budget preparation, to describe what the budget will and will not contain, changes to be made or expected in operations and administration, infrastructure improvements and other capital investments proposed. After Board review and direction today, a final version of this memo will become the budget narrative that supports and explains the final budget for the benefit of the Board and public. The Budget Memorandum also serves as a foundation for financial continuity and stability through changes in Boards and management into the future.

### 1.2 TRANSPARENCY

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

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

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

To provide a basis of budget understanding, the assumptions, criteria and procedures of budget development are articulated in this memorandum to offer the reader with the background necessary to comprehend the methodology used and performance to budget within the year currently coming to a close; as well as the ability to transition into the upcoming budget year with the information necessary to identify trends, financial red flags, budget influences and other factors. The budgeting exercise is therefore used as a vehicle to increase financial transparency and accountability.

### 1.3 ACCOUNTABILITY

Budgeting is also a management tool used to continuously refine financial accounting methods to evaluate the impact of delivering various levels of public services. For example, we need to be able to not only quickly recognize when we have underestimated cost for materials and supplies; we should also have the ability to know whether it was maintenance, state permits or salaries that produced the cost overrun. This provides the Board with the ability to uphold their fiscal responsibilities; seeking clarification, considering budget amendments and/or evaluating options to increase revenue or reduce expense. The budget also lays out the annual expenditure plan that directly ties to and supports the service rates charged. Performance within the budget, accomplishing the District's goals, setting aside reserves for infrastructure and operations provides a measurement of financial success.

### 1.4 SERVICES PROVIDED

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

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

#### 1.4.1 Water Service

In accordance with permits issued by the State Department of Public Health, the district provides potable water treatment and distribution service to approximately 3263 connections from Big Oak Flat through Groveland and Pine Mountain Lake. The also provides fire hydrants and stored water for firefighting purposes. The cost of delivering water services is funded 100% by water system user charges and fees. Some infrastructure improvements are funded by state and federal grants, and the district expends much effort to maximize available grants. Grants are very competitive and can take one to five years to complete the application and receive a funding contract. All water system infrastructure grants pay on a reimbursement basis; in other words we must have the cash to pay the contractor, then request reimbursement from the state, which can take two to six months for payment. In funding all of our services, grants are NOT available to pay the cost of staff, chemicals, power, fuel or any other normal operating cost; or to waive or reduce fees or charges for low income, seniors, etc.

#### 1.4.2 Sewer Service

In accordance with permits issued by the State Regional Water Quality Control Board, the district provides wastewater collection, treatment and recycling services to approximately 1565 connections from Big Oak Flat through Groveland and Pine Mountain Lake. As with water service, the cost of delivering wastewater services is funded 100% by sewer system user charges and fees, and some infrastructure improvements are funded by state and federal grants.

#### 1.4.3 Fire Services

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

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

In response to the fire department financial deficiencies identified by the District and in the fire master plan, the District and Tuolumne County initiated the formation of the Tuolumne County Fire Authority (TCFA) in early 2021, for the purpose of providing a means to place a special tax on the ballot on June 8th 2021 to fund fire services in most of the county. Unfortunately, the tax measure known as “Measure V” failed. In May of 2022, the county approached the District with a proposal to bring additional resources and enhanced service to the Groveland area via a partnership and co-location at the District Fire Station 78. The District entered into a License and Cost Reimbursement Agreement with the county on August 1, 2023 for the placement of a county engine and staff at Station 78. The initial term of the agreement was one (1) year.

#### 1.4.4 Park Services

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

## 1.5 SERVICE LEVELS

Special districts are truly the most responsive vehicle in which to respond to a community's service provision needs. In some cases, a district is formed to provide a single public service such as water or wastewater, and in others such as GCSD, a district is formed to provide multiple public services, tailored at a level specific to the needs of the community. Considering these differences, it is important to understand the fact that some of our service levels are fixed by law or state/federal regulations and we must comply with these regardless of the impacts on the budget. Other service levels are at the discretion of the district through its Board of Directors; and considering public input as further described below.

### 1.5.1 Mandatory Service Level Example

The Local Agency Formation Commission (LAFCO) Resolution that formed GCSD assigns to us the responsibility to provide water and sewer services; which must be delivered in a manner that protects public health and safety, and in strict compliance with State and Federal Permits, regulations and laws. We have an obligation to provide our community with safe drinking water. We are mandated to comply with Safe Drinking Water laws and requirements, and if we do not, the state will levy steep fines, penalties and expensive/unplanned improvement requirements. Pleading that the District or its customers cannot comply with OSHA laws, Safe Drinking Water or Clean Water Act requirements because we do not have enough money, have high unemployment and low household income in the community; will not relieve the District of the fines or enforcement plus the requirement to be in compliance with laws. Also, as community members responsible for healthy drinking water, our staff and management will not allow customer water quality to suffer due to budget cuts.

The District Board and management have NO flexibility when it comes to providing service in compliance with these requirements, no matter how costly. Therefore, management will budget for compliance including ensuring an adequate staff of state certified operators, mandated training, chemicals, reliable pumps, controls, monitoring equipment, reliable vehicles and equipment and safety equipment. Qualified, certified staff do not come cheaply as they are in high demand in the region, state and country and the employment market is very competitive with high paying agencies such as the valley irrigation districts and City/County of San Francisco at its Hetch Hetchy facilities. We also budget for consultation with qualified engineers to ensure we are operating in accordance with current industry practices and in the most cost effective manner possible. All water and sewer utility and treatment facility construction must meet strict state standards, and District contractors must by state law be paid Prevailing Wage, which typically adds up to 30% to a project cost over what a private citizen pays for the same construction work.

### 1.5.2 Discretionary Service Level Example

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

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

However, if we have no money available to operate a baseball field, replace a leaky roof, replace a broken refrigerator, irrigate or mow the lawn, stripe the parking lot, or keep the skate park open when

the concrete fails; there is no requirement in law to provide for these. Therefore, as unpopular as it may be, if there is no money, the District can budget \$0 for water and \$0 for power, close and lock buildings and stop mowing the lawn.

In the example above, the District does have the ability to propose the adoption of a funding measure, such as a property assessment or special tax, that if approved by the voters can be used to maintain services at a current level or improve them to the level desired by the community. Once a funding measure is approved, law requires that those funds can only be spent on the services and improvements for which they were approved by the voters. The District is currently actively seeking grant funds to increase the park amenities that can be reserved and rented by the public; thereby increasing revenue for the parks department.

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

## 1.6 GENERAL BUDGET DEFINITIONS

### 1.6.1 Administrative Expenses

All administrative, or overhead expenses are presented in their own category on the [District- Wide Budget](#) for transparency and evaluation purposes. The salary and benefits of office staff, management, office expense, insurance, board expenses and other basic, foundational costs incurred to administer the affairs of the District, regardless of the services provided, are accounted for in the administrative expense. As a standard accounting practice in local government, administrative expense is either funded by allocation of property tax dollars, or distributed to the various services provided, at an allocation percentage based on the level of administrative effort that goes into delivering the respective service.

Continuing in 2023/24, it is recommended that GCSD allocate the administrative expenses to each of its service funds based on an appropriate percentage of benefit derived. The administrative overhead is allocated to water and sewer services proportionally based on the numbers of customers served. The proportional share of administrative expenses paid by park and fire services are based on the estimated level of administrative effort to manage the respective services and meet the goals of the Board.

### 1.6.2 Revenue

#### 1.6.2.1 Taxes and Assessments

- **Property Taxes – Current Secured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all secured property within the Groveland Community Services District service area. This tax is secured by a lien on real property and are subject to 1% of market value limitations of Proposition 13. The Board of Directors has the discretion to allocate ad valorem property taxes to any and all

legitimate expenses of the District. Historically, the District has allocated all ad valorem taxes received to the Fire and Park services.

- **Property Taxes – Current Unsecured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all unsecured property with the District’s service area. The term “unsecured” simply refers to property that is not secured real estate such as a house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (office equipment, owned or leased), boats, berths, or possessory interest for use of a space.
- **Assessments** (In our case also referred to as Bonds): A levy or charge upon real property by an agency for a special benefit conferred upon the real property that is subject to Proposition 218.

#### 1.6.2.2 Service Charges

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

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

#### 1.6.2.3 Fees

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

#### 1.6.2.4 Grants & Donations

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

#### 1.6.2.5 Other Revenue

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

by the District.

- **Interest Revenue:** Interest earned on investment of District funds, such as Money Market accounts or LAIF.

#### 1.6.3 General Expenses

- **Salaries:** Costs associated with compensation paid to employees and interns of the District including regular pay, overtime, standby, vacation, sick, strike team, cell phone stipend, uniform allowance, and intern stipends.
- **Benefits:** Costs associated with all fringe benefits and payroll related expenses for District employees. Costs include payroll taxes, retirement contributions, health/vision/dental insurance premiums, and workers compensation insurance premiums.
- **OPEB/Pension Liability:** Other Post-Employment Benefits (OPEB) reflects the cost of pre-funding medical benefit costs which will be provided to current vested employees (hired prior to 2013) upon retirement. Employees hired after 2016 do not receive District payment of medical insurance in retirement. Those hired between 2013 and 2016 receive retiree medical insurance based on a vesting schedule (years of service). This annual payment, which is calculated based on an actuarial valuation, is deposited into a specific (interest earning) trust fund intended to reduce and control future retiree medical insurance costs. Pension liability is the amount of estimated payments to fund the deficit in the District's retirement account with CalPERS.
- **Retiree Medical:** The direct cost of medical insurance premiums for existing retired employees that receive this benefit in which they are vested.
- **Equip, Auto, Maint, & Repairs:** This category of costs includes maintenance and repair of equipment, facilities, and vehicles; fuel; safety supplies and equipment; new equipment purchases with a purchase price of less than \$5,000 per item; personal protective equipment; landscaping and janitorial services.
- **Outside Services:** Costs from professional outside consultants/service providers including public outreach, human resources, auditing, legal, engineering, medical, janitorial, lab services, and IT service providers.
- **Other:** Other costs consist of state permits, utilities, phone and communication expenses, property and liability insurance, training, conferences, travel, certifications, public education materials, software licenses and maintenance.
- **Cost of Water** - In the water fund, the purchase of water from SFPUC and tunnel outage related costs.
- **Debt Service:** The amount of (loan) principal and interest due during the fiscal year on debt incurred for previous capital improvement purchases/projects.
- **Capital Outlay:** Assets or improvements with a cost of \$5000 or more and a useful life that is longer than three years. The cost of engineering, materials, supplies, permits and construction contracting is included with the cost of each project.

#### 1.6.4 Reserves

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



## 1.7 2022/23 BUDGET PERFORMANCE AND ACCOMPLISHMENTS

The projected fiscal year end for 2022/23 total operating revenue and operating expenses for each fund is summarized below:

WATER	AMOUNT	SEWER	AMOUNT
Revenue	\$2,766,652	Revenue	\$2,458,600
Expenses	\$2,805,965	Expenses	\$2,148,681
Revenue Over (Under) Expenses	\$(39,313)	Revenue Over (Under) Expenses	\$309,919

FIRE	AMOUNT	PARK	AMOUNT
Revenue	\$1,347,041	Revenue	\$190,228
Expenses	\$1,373,103	Expenses	\$140,103
Revenue Over (Under) Expenses	\$(26,062)	Revenue Over (Under) Expenses	\$50,125

### Investing in Capital Assets – July 1, 2022 – June 30, 2023

As has been the trend the last several years, the District continues to make significant progress towards capital improvements and is projected to complete approximately \$5,524,422 in infrastructure improvement projects and equipment purchases by fiscal year end funded with dollars generated from customer rates, state grants and reserves. The capital projects completed in FY 2022/23 are listed below and financial detail included in the [Capital Outlay Budget](#) sheet attached to this memo:

#### **Building and Infrastructure**

##### **Big Creek/2G Clearwell, Butler Way Rehabilitation Project**

This project has spanned over three fiscal years and is expected to be completed in 2023/24 fiscal year.  
**FY Total \$282,783**

##### **Big Creek WTP Asphalt Replacement**

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

**FY Total- \$85,577**

##### **Wastewater Treatment Plant Reservoir 1 Liner Project**

This project replaced the existing damaged liner, changed the inlet location, and added safety protective measures by fencing the reservoir.

Reservoir 1 adds additional storage during high flow events and or upsets in the treatment process.

**FY Total-\$371,719**

### **Groveland Asset Rehabilitation and Beautification Project**

The District completed much of the planning and design work associated with the development of construction plans for this project, which is projected to go out to bid in September 2023. This also includes partial expenses for the construction of the new restroom that will replace the old restroom located in Mary Laveroni Park, in addition to the expense of clearing the trash from the recently acquired 37 acre property. This project is funded at 75% through the state's Clean California Local Grant Program.

**FY Total-\$337,884**

### **Equipment**

#### **New Dump Truck**

This piece of equipment replaced the existing 1986 dump truck that has gone past its life expectancy and does not have current standard driver and operator safety features.

This truck was ordered in FY 2021/22, but with availability issues experienced as a result of the COVID-19 pandemic was delayed until FY 2022/23.

**FY Total- \$177,892**

#### **New Vac-Con Truck**

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

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

This truck was ordered in FY 2021/22, but with availability issues experienced as a result of the COVID-19 pandemic was delayed until FY 2022/23.

**FY Total- \$548,30**

**C&D Truck**

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

**FY Total- \$73,617**

**Truck 15 Replacement**

This truck replaced Truck 15, which is an 18-year-old truck and has been out of service frequently requiring extensive maintenance work to be performed. This truck is a one-ton service body truck with a bumper mounted crane which is used for water and sewer infrastructure repairs.

**FY Total- \$103,745**

**Truck 6 & 8 Replacements**

These two (2) trucks were supposed to be replaced last year fiscal year, but due to availability, pricing, and ordering problems as a result of the COVID-19 pandemic, they had to be moved to the 2022/23 fiscal year.

**FY Total-\$91,749**

**Lift Stations 9 & 10 Pump Repair**

The District operates each Lift Station with two (2) submersible pumps for redundancy purposes, and keeps one stored for backup in the event we lose a pump. This purchase repaired Lift Station 9 and 10 submersible pump and stored for backup.

**FY Total-\$24,800**

**2G Booster Pump Repair**

This pump transfers water from the Second Garrote Water Treatment Plant to Tank #1.

The repair consisted of disassembling/inspection, bearings, seals, sleeves, collars, bushing and shaft repair. Steam, bake, test, and paint.

**FY Total \$14,066.35**

**Flow Monitoring Equipment**

This equipment will help monitor I&I in the collection system.

**FY Total- \$45,643**

**Tire and Balancing Machine**

This is a new piece of equipment that allows maintenance staff to change/repair tires on-site with minimal truck and shop down time.

**FY Total- \$8,315**

**Skip Loader Tractor**

Prior to this purchase, staff did not have a way to maintain District dirt/gravel roads, ditches and had to rely on outside contractors to perform this work. This new piece of equipment gives staff the ability to

maintain all gravel and dirt surfaces, correct drainages, and clean ditches on a routine basis.

**FY Total- \$115,624**

**Shop Parts Washer**

This piece of equipment replaced our current rented parts washer with a larger and more efficient unit that we own and maintain. Prior to the purchase of this piece of equipment, the District would spend around \$2,500 annually on rented equipment.

**FY Total- \$8,757**

**Generator Installations**

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

**FY Total- \$619,098**

**Sewer Treatment Plant Polymer Pump System**

Polymer is used to help collect any solids/turbidity in our final effluent helping us stay in compliance with State Regulations during high flows or upsets in the Sewer Treatment Process. Prior to this purchase, operators had to mix polymer multiple times daily to get a continuous flow throughout their shift. If the Sewer Treatment Plant had any kind of upset in the treatment process, operators had to come in after hours and mix additional polymer. The new pump reduces the need for operators to handle polymer, and allows for 24hrs of regulated continuous flow.

**FY Total- \$17,765**

**Water Treatment Plant Flowmeters**

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

**FY Total- \$28,778**

**Technology Improvements**

**SCADA Improvements**

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

**FY Total: \$72,704**

**Weather Stations/Micro server**

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

**FY Total: \$6,133**

## Engineering

Below is the planning and design work expense performed by the District’s engineers for the respective project; getting them ready for funding and construction.

### Drought Resiliency Project (8.4M Grant)

Projected to go out to bid in FY 2023/24.

**FY Total-\$125,381**

### Headworks Phase 2 Project

Awarded to SMCI Inc.

**FY Total-\$20,299**

## 1.8 BOARD DIRECTION RELATED TO BUDGET 2023/2024 DEVELOPMENT

The staffing plans, employee development strategies, projects, major purchases, technology, studies and management actions planned for 2023/24 are each intended to support accomplishment of the following adopted Board Goals:

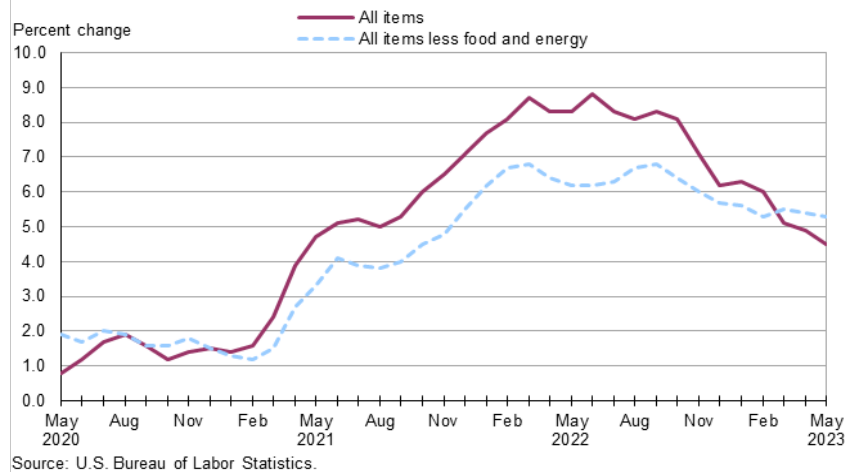
1. Support an Excellent, Efficient and Qualified Staff
2. Adopt/Update Solid Policies and Ordinances
3. Support Facilities and Operations to Stabilize Long Term Cost by Planning for the Future and Reduce the Rate of Cost Increase
4. Support Excellent Customer Service, Customer Relations and Outreach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

## 1.9 2023/2024 Operating BUDGET HIGHLIGHTS:

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

- Administrative expenses of \$ 2,133,582 which reflects the baseline cost of staffing the office, business equipment, office supplies, Board of Directors training and stipends, operating and maintaining the District office and related facilities. The current proposed budget allocates the majority of administrative expenses based on customer count in water and sewer, and based on the estimated amount of administrative staff effort for fire and park, as follows:
  - Water – 56%
  - Sewer – 38%
  - Fire – 5%
  - Park – 1%
- 5.1% COLA increase to all positions in the salary schedule based on Western Region CPI. **PLEASE NOTE:** The MOU allows for a max COLA of 3%; last FY the Board directed staff to adjust the COLA to the actual figure reflected in the 12-month CPI as of March due to historic inflation rates and a concern that the District would fall behind in maintaining industry competitive wages. Management prepared the budget to reflect the direction received by the Board from the previous fiscal year.

**Chart 1. Over-the-year percent change in CPI-U, West region, May 2020–May 2023**



- Employee merit salary step increases for employees meeting and exceeding performance expectations
- Consulting services to optimize employee job duty efficiency and improve employee attraction and retention capabilities, which include performing an organizational staffing evaluation including a benchmark comparison of our services, positions and staffing against other similar districts; revising and updating job descriptions, developing employee responsibility/salary advancement path and incentive pay program for those exceeding performance expectations. This was budgeted for in previous fiscal year, however workload did not allow this to be accomplished
- Water fund revenue **falls short** of covering the projected operating expenses by \$705,299. The lack of a water rate increase for the last two years has resulted in an unbalanced budget. A 2% water rate increase each year would have balanced the budget without the use of fund balance (reserves)
- NBS Consulting was awarded a contract to conduct a Water Rate Study at the end of FY 2022/23 at \$40,000. These funds have been carried over to the FY 2023/24 budget
- Sewer revenue **falls short** of covering operating expenses by \$301,828
- NBS Consulting was awarded a contract to conduct a Sewer Rate Study at the end of FY 2022/23 at \$40,000. These funds have been carried over to the FY 2023/24 budget
- Fire service property tax revenue **shortfall** of \$338,162 if Schedule A contract is billed at the CAL FIRE estimated budget. The above operating revenue shortfall does not include the necessary +\$250,000 in equipment replacement funds or funds for increases in staffing.
- Park fund revenue **falls short** of covering operating expenses by \$13,423. The Park property tax revenue is not adequate to cover long term facility and equipment major maintenance, replacement or improvements.

## 2 2023/24 BUDGET DISCUSSION

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### 2.1 BUDGET DEVELOPMENT PROCESS

The District’s budget is developed for the ensuing fiscal year, initially by office and operations management staff under the direction of the General Manager. Expenses and revenue through the first six to eight months of the year are closely analyzed and then projected through the end of the year. To understand financial trends and identify potential budgeting inaccuracies, the expenses and revenue are

then compared to previous years' budgets and actual fiscal year-end figures. These identified trends, as well as areas where we had in previous years budgeted too high or low, are taken into consideration in development of the next fiscal year's budget. Further, budget criteria are identified, and assumptions made about known changes in expenses and revenue for the next year; which are then forecasted to further guide budget development.

The District budget proposal is very simply constructed and presented, due to the relatively stable and very limiting nature of our funding and limited expense fluctuations; therefore, this narrative is very important in understanding the financial condition of the District.

## 2.2 SERVICES CRITERIA

Following are some basic assumptions and criteria used in our budget development, which are driven by the Board adopted/amended Management Objectives. Detailed in the following section are specific management directives issued to staff to guide their overall approach to budget development, and setting certain minimum and maximum goals:

### 2.2.1 Water/Sewer

- Customer Service levels will be maintained or improved
- Preventative maintenance of the sewer system will continue in compliance with the adopted SSMP and at industry standards; completed with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- Sewer Collection system odors from lift stations are to be reduced through increased, thorough removal of accumulated solids and installation of odor filtering systems
- Preventative maintenance of the water system will increase over 2022 with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- System repair and maintenance capital improvements will continue at 2022 pace
- Staffing, equipment and maintenance plans will take into consideration that the sewer collection project will start in summer and extend for a year with potential disruptions in service and emergency situations
- Water and wastewater quality will be maintained at all times
- Efforts and expenditures will continue to be invested in optimizing water and wastewater treatment processes
- Public Outreach regarding operations and improvements will continue to increase
- SCADA technology will be optimized, and digital asset management (GPS) implemented and maintained
- Compliance is mandatory with state permits and other regulatory and legal requirements
- Employee and public safety is of utmost importance
- Equipment is to be safe, reliable and operable for the intended purpose

### 2.2.2 Mary Laveroni Park

- Improvements to park infrastructure will be planned and implemented to stabilize and reduce operating costs without reducing services; while designing overall improvements to increase revenue generation
- Public safety, public health and park condition is a top priority

### 2.2.3 Fire

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

#### 2.2.4 Administration and General Directives

- Capital investments will be made in improvements that will reduce long term costs, rather than to “save (short term) cost at all cost”
- Technology will be safe, maintained and improved
- Public outreach on District management and administration will be increased
- Financial practices will be solid, safe and audits clean
- The Board of Directors will continue to function as a knowledgeable, functional governance team
- Maintaining a forward thinking, efficient and technology-based records management system is a priority
- Employee and customer safety will be considered in staffing arrangements in the office and in office modifications to maintain social distance, provide privacy for work focus and clean work areas

### 2.3 REVENUE ASSUMPTIONS

- Grant/loan revenue is budgeted to offset project costs where funding contracts are in place as of June 2023
- [Water Service Charge](#) base and variable rate increases are not reflected in the budget. If the rate increases that are presented in the cost of service study are approved, a later budget adjustment to revenue will be made.
- Interest earnings are expected to increase with the District’s investment of funds in CA Class and Mechanics Bank Money Market Accounts.
- [Wastewater \(Sewer\) revenue](#) base and variable rate increases are not reflected in the budget. If the rate increases that are presented in the cost of service study are approved, a later budget adjustment to revenue will be made.
- Property Tax (normally allocated to Park and Fire Services) is estimated to increase by 2% which is the normal Proposition 13 allowed inflation increase levied by the county. Ninety Two percent (\$1,280,616) of the property tax will be allocated to Fire, and 8% (\$111,359) to Park services.

### 2.4 EXPENSE ASSUMPTIONS

- Staffing level remains the same, although a new position was created, that will have overlap with an existing position for a few months, until cross training can be completed.
- Salary and salary related benefit expenses applied to all services are increased by the 5.1% cost of Living(COLA), and merit salary increases are budgeted for highly performing employees
- Hire consultant for completion of the organizational evaluation and classification descriptions and employee performance/advancement plan



- Consultant contract for public outreach and social media management will be necessary and continue this fiscal year
- CAL FIRE costs will be budgeted in accordance with the 2021 contract as adjusted based on estimated fiscal year end 2022/23 amounts billed, and it is assumed that the actual amount billed to the District will steadily increase to the amount budgeted in future years
- A Fire Tax Rate Study was added to the budget per Board direction at the budget workshop held in the previous FY. This amount has been carried over to the 2023/24 FY budget as this was not accomplished in the previous FY.
- A loan of \$350,000 was secured in the Park fund expenses to pay the 25% local match cost of the Groveland Asset Rehabilitation and Beautification Project. The annual loan payments will total \$43,000 for 10 years.
- Expenses for materials and supplies are expected to increase slightly as the impacts of COVID-19 have begun to level out.
- Utility expenses and fuel are budgeted to take into consideration current and projected trends.
- A Water and Sewer Rate Study has been budgeted for the upcoming fiscal year as a contract to conduct a cost of service study wasn't awarded until the end of the previous FY.

### 3 CAPITAL IMPROVEMENT PROJECTS/PURCHASES

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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.

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

#### **Building and Infrastructure**

##### **Park Improvements**

The District was awarded grant funds for 75% of the cost of the Groveland Asset Rehabilitation and Beautification Project which is located on Mary Laveroni Park and the adjacent 37 acre parcel recently purchased by the District. The project includes expenditures of approximately \$689,261 this FY:

*Waste reduction project infrastructure components:*

- Replacement of an undersized, non-functional public restroom with a new restroom in Mary Laveroni Park, sized appropriately to handle peak usage rates of 300 persons per hour, including site lighting, ADA drinking fountains and heating for winter use.
- Installing eight (8) new, animal resistant trash and recycling receptacles in the park and twelve (12) along the adjacent downtown Main Street.

- Removing approximately 50-80 cubic yards of debris and trash from a GCSD property adjacent to the park allowing this new 37 acres amenity to be opened to the public
- Removing approximately 3000 square feet of irrigated turf grass reducing potable water consumption by 50,000 gallons per month and saving \$757 per month in water costs

*Pedestrian and mobility improvements include:*

- Construct new walkways and paths connecting and providing handicapped access to the lower park, new restrooms, bus shelter, picnic area and benches to the existing benches and playground area.
- Installation of an information kiosk with wayfinding signage in Mary Laveroni Park, directing pedestrians to the existing and new park recreation amenities and trails, to local downtown connections and the future pedestrian bridge planned to connect the downtown core with the future Hetch Hetchy trail in the natural area adjacent to the park. Installation of interpretive and educational signage regarding the Hetch Hetchy Railroad and Jefferson Mine.
- Constructing a new covered transit shelter and bike facilities in Mary Laveroni Park.

*Park and Community improvements and beautification include:*

- Remove 3000 square feet of high water using turf and replace with 2000 square feet of drought tolerant California native plantings along walkways and paths, adjacent to the new picnic area, bus shelter and restrooms.
- In partnership with the Yosemite Hwy 120 Chamber of Commerce; Install new planters and benches along Main Street to improve the visitor experience. All furnishing improvements will be on local, publicly controlled property, or with agreements with private property owners. Each receptacle installed on Main Street will be painted by local artists; the purpose of which is to display the mining, California water and railroad history, as well as to depict the Yosemite National Park, National Forest and Sierra Nevada Gateway identity of Groveland. The Chamber will fund the 25% local match portion of these improvements.

### **Headworks Replacement**

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

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

**Totaling-\$1,297,000**

### **Big Creek and Second Garrotte Clearwell Rehabilitation**

The Big Creek and Second Garrotte Clearwell Rehabilitation Project consists of removing failed interior tank coatings, repairs corrosion damage and provides exterior coating on tanks. The project also includes the renovation of the Butler Way Booster Pump Station. This project will be completed this fiscal year.

**Totaling- \$466,998**

### **Downtown Groveland/BOF Sewer Collection System Rehabilitation Project**

The Sewer Project commenced in FY 2022/23 and consists of sewer line replacement/repair, manhole rehabilitation, and Lift Station wet well upgrades. This project will help reduce odor production, improve operating efficiency and cleaning capabilities, and reduce the potential of SSO.

**Totaling- \$4,179,089**

### **2G WTP Chlorine Analyzers**

We are starting to see a decline in the older Hach instruments. Switching to newer, more reliable and available units will save the District in chemical cost since these do not use any reagents to operate, and will be fully supported for years to come.

**Totaling- \$50,000**

### **Big Creek and 2G WTP On-Site Chlorine Generators (OSG)**

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

**Totaling- \$132,000**

## **Equipment**

### **Truck 8 Replacement**

This truck was supposed to be replaced last year FY, but due to availability and pricing/ordering problems, it had to be moved to the 2023/24 fiscal year.

**Totaling- \$45,875**

### **Truck 7 Replacement**

This truck will replace Truck 7 which was involved in an accident in February 2023 and was declared a total loss by insurance. This truck was a 15-year-old truck and had been out of service frequently with extensive maintenance work performed. This truck is a one-ton service body truck used for water and sewer infrastructure repairs.

**Totaling-\$80,950**

## **Technology Improvements**

### **New Programmable Logic Controllers for Big Creek WTP**

This project will replace 2 outdated PLCs that have failed multiple times in the last month. These PLCs are no longer available new, and harder to acquire. The new units will bring reliability, security, and availability for years to come.

**Totaling- \$110,000**

## **Items Removed from this Year's Budget**

### **Fuel Tank Project**

The Fuel Tank Project will provide the District increased efficiency and accountability by providing notification on low fuel levels, generation of fuel usage reports by vehicle and person, as well as cost tracking and increased safety.

**Totaling- \$44,000**

### **Truck 17 Replacement**

This truck will replace Truck 17 which is a 15-year-old truck which has been out of service frequently more recently and has had multiple and extensive maintenance work performed. This truck is a one-ton service body truck, with a mounted crane which is used for water and sewer infrastructure repairs.

**Totaling- \$114,150**

### **Truck 3 Replacement**

Truck 3 was supposed to be replaced FY 2021/2022 year, but due to availability, pricing, and ordering problems because of the COVID-19 pandemic it had to be moved to FY 2022/23. In FY 2022/2023 truck 3 was cut from Dealers order from factory and is scheduled to be received 2023/24 FY.

**Totaling- \$48,500**

### **Bob Cat Skid Steer**

This will replace the existing open cab unit with a fully enclosed cab providing additional safety features for employee operations.

**Totaling-\$112,000**

### **Sewer WWTP On-Site Chlorine Generators (OSG)**

Three of the four Treatment Plants use these units to generate chlorine for disinfection. These units take the combination of electricity and salt to make chlorine. This project will replace the on-site chlorine generator at the Wastewater Treatment Plant. This unit has lived well past its life expectancy and has had multiple failures recently. In addition, parts and support for this unit has become a problem in the past few years, and the loss in this unit will result in the treatment plant being shut down.

**Totaling- \$1,000**

### **Electronic Sign Board**

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

**Totaling- \$40,000**

## 4 BUDGET IMPLICATIONS

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

1. With the revenue available, are we able to maintain our water and sewer system to industry standards; and if not, what are the short and long term implications in terms of cost, regulatory compliance and service reliability?
  - a. Barring any unforeseen major system malfunctions, this budget as proposed provides adequate funding in terms of personnel and supplies for regulatory compliance in water and wastewater services.
  - b. Due to drastically increasing expenses and flat water revenue, our operating revenue and expenses do not balance and we will be spending \$978,526 of our water fund balance cash to operate and complete the planned improvements. This level of capital expenditures is not sustainable in the future without additional customers or rate increases.
  - c. Due to drastically increasing expenses and flat sewer revenue, our operating revenue and expenses do not balance and we will be spending \$620,785 of our sewer fund balance cash to operate and complete the planned improvements. Approximately \$385,675 in needed sewer capital expense was removed from this fiscal year in order to balance the budget. This level of capital expenditures is not sustainable in the future without additional customers or rate increases.
  - d. Prior to 2018, the District had been operating for over a decade with cost control as a primary goal and in a reactive rather than proactive mode. This mode of operation and without revenue (rate) increases caused our systems to be financially and operationally unstable. Much of our infrastructure and equipment had been operated well beyond its useful life, resulting in unpredictable costs and reliability. Since 2018 and after rate increases in both water and sewer funds, the District has invested millions annually in infrastructure, equipment and technology upgrades and replacements. The systems are operating well and reliability has increased significantly.
  - e. Our water and sewer master plans will be completed in 2023, which will identify the necessary future investments in infrastructure. We have budgeted to complete a financial analysis to determine the water and sewer rates necessary to fund operations and capital improvements into the future. This analysis is underway and should be completed by the end of 2023.
2. Are we spending to simply stay afloat and keep the rates as reasonable as we can today, or are we investing toward long term goals and efficiency?
  - a. This budget year, we are continuing our recent trend of investing in long-term improvements and replacements and operating in a more maintenance proactive manner.
3. Are we planning in our budgeting for the long-term needs and financial health of the Park and Fire services?
  - a. Last fiscal year, the District secured significant grant funds to improve Mary Laveroni Park, including replacement of the restroom and improvements to reduce water consumption and related cost. The improvements will reduce costs which in turn will free up revenue for maintenance and improvements. The District was also awarded \$4.3 million in grant funding from the Caltrans Active Transportation Program and \$1.1 million from the Congestion Mitigation and Air Quality Improvement Program through the Tuolumne County Transportation Council for the Hetch Hetchy Trail Project. We are planning future park

improvements intended to significantly increase revenue, including event facilities and potential RV Park/campground.

- b. The Fire operating cost exceeds revenue, and we have nearly zero equipment replacement funds. With the failure of Measure V, we are now budgeting to conduct public engagement and evaluate a potential special fire tax to cover the operating deficit and fund equipment replacement.
- c. We have developed a policy to implement Community Facilities Districts (CFD) for future large commercial and residential developments to fund the cost of expanding fire and park services in the future. We have also adopted development impact fees for park and fire services which will fund the capital cost of new/expanded equipment and facilities in the future with growth.

Groveland Community Services District  
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DISTRICT-WIDE SUMMARY	WATER			
	Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	
<b>Beginning Total Cash Balance</b>	3,090,094	3,090,094	4,726,513	
<b>Beginning Restricted Cash Balance</b>			2,052,110	
<b>Beginning Total Unrestricted Cash Balance</b>	3,090,094	3,090,094	2,674,404	
<b>Revenue</b>				
Services Charges	\$ 2,617,311	\$ 2,551,206	\$ 2,554,267	0%
Fees	\$ 75,162	139,367	82,550	-41%
Taxes	\$ -	-	-	0%
Other Revenue	\$ 8,920	\$ 76,079	\$ 110,850	46%
<b>TOTAL FUND REVENUE</b>	<b>\$ 2,701,393</b>	<b>\$ 2,766,652</b>	<b>\$ 2,747,667</b>	<b>-1%</b>
<b>Operating Expenses</b>				
Salaries	\$ 730,477	\$ 681,522	\$ 759,192	11%
Benefits	284,520	273,806	307,125	12%
Retiree Medical	55,000	46,749	50,000	7%
Admin Operating Expense				
Equip, Auto, Maint., & Repairs	413,000	313,072	372,150	19%
Outside Services	281,000	204,447	311,250	52%
CAL FIRE (Schedule A)				0%
Other (incl. OPEB, Leases, Cost of Water)	457,020	401,760	460,462	15%
<b>TOTAL FUND EXPENSES</b>	<b>\$ 2,221,017</b>	<b>\$ 1,921,356</b>	<b>\$ 2,260,179</b>	<b>18%</b>
Administrative Cost Allocation	1,027,405	884,609	1,192,786	35%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,248,422</b>	<b>\$ 2,805,965</b>	<b>\$ 3,452,965</b>	<b>23%</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ (547,029)</b>	<b>\$ (39,313)</b>	<b>\$ (705,299)</b>	<b>1694%</b>
<b>Capital Expenses and Revenue</b>				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(2,734,130)	(2,689,867)	(6,734,237)	150%
Capital Outlay (Expenditures on Fixed Assets)	3,964,792	1,427,758	9,155,052	541%
<b>NET CAPITAL EXPENSES</b>	<b>\$ 1,230,662</b>	<b>\$ (1,262,110)</b>	<b>\$ 2,420,815</b>	<b>-292%</b>
<b>Reserve Set-Aside</b>				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
<b>TOTAL RESERVE SET-ASIDE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EXPENSES (LESS GRANTS)</b>	<b>\$ 4,479,084</b>	<b>\$ 1,543,855</b>	<b>\$ 5,873,780</b>	<b>280%</b>
<b>Debt Service Expenses and Revenue</b>				
Debt Service Charge Revenue	\$ (607,417)	\$ (607,417)	\$ (609,472)	0%
Debt Service Payments	514,000	514,000	513,994	0%
				0%
<b>NET DEBT SERVICE</b>	<b>\$ (93,417)</b>	<b>\$ (93,417)</b>	<b>\$ (95,478)</b>	<b>\$ 0</b>
<b>GRAND TOTAL EXPENSES NET REVENUE</b>	<b>\$ (1,684,274)</b>	<b>\$ 1,316,214</b>	<b>\$ (3,030,636)</b>	
<b>ENDING TOTAL CASH BALANCE</b>	<b>\$ 1,405,820</b>	<b>\$ 4,406,308</b>	<b>\$ 1,695,878</b>	
<b>ENDING RESTRICTED CASH BALANCE</b>		<b>\$ 2,052,110</b>	<b>\$ -</b>	
<b>ENDING TOTAL UNRESTRICTED CASH BALANCE</b>		<b>\$ 2,354,198</b>	<b>\$ 1,695,878</b>	

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DISTRICT-WIDE SUMMARY	SEWER			
	Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	% Diff
Beginning Total Cash Balance	2,825,243	2,825,243	1,834,887	
Beginning Restricted Cash Balance	1,128,688	1,128,688	1,079,589	
Beginning Total Unrestricted Cash Balance	1,696,555	1,696,555	755,298	
<b>Revenue</b>				
Services Charges	\$ 2,320,902	\$ 2,302,371	\$ 2,288,026	-1%
Fees	36,750	73,372	35,450	-52%
Taxes	-	-	-	0%
Other Revenue	5,338	82,857	115,400	39%
<b>TOTAL FUND REVENUE</b>	<b>\$ 2,362,990</b>	<b>\$ 2,458,600</b>	<b>\$ 2,438,876</b>	<b>-1%</b>
<b>Operating Expenses</b>				
Salaries	\$ 631,415	\$ 572,801	\$ 656,108	15%
Benefits	244,686	236,918	264,128	11%
Retiree Medical	27,500	21,403	22,000	3%
Admin Operating Expense				
Equip, Auto, Maint., & Repairs	305,986	207,544	236,465	14%
Outside Services	330,400	174,229	182,732	5%
CAL FIRE (Schedule A)				0%
Other (incl. OPEB, Leases, Cost of Water)	352,438	354,226	577,399	63%
<b>TOTAL FUND EXPENSES</b>	<b>\$ 1,892,425</b>	<b>\$ 1,567,121</b>	<b>\$ 1,938,832</b>	<b>24%</b>
Administrative Cost Allocation	689,182	581,560	801,871	38%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,581,607</b>	<b>\$ 2,148,681</b>	<b>\$ 2,740,703</b>	<b>28%</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ (218,617)</b>	<b>\$ 309,918</b>	<b>\$ (301,828)</b>	<b>-197%</b>
<b>Capital Expenses and Revenue</b>				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(4,634,176)	(2,429,662)	(4,301,884)	77%
Capital Outlay (Expenditures on Fixed Assets)	7,299,129	3,603,862	5,731,511	59%
<b>NET CAPITAL EXPENSES</b>	<b>\$ 2,664,953</b>	<b>\$ 1,174,200</b>	<b>\$ 1,429,627</b>	<b>22%</b>
<b>Reserve Set-Aside</b>				
Reserve for Capital Outlay	\$ 100,000	\$ 100,000	\$ -	-100%
<b>TOTAL RESERVE SET-ASIDE</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>-100%</b>
<b>TOTAL EXPENSES (LESS GRANTS)</b>	<b>\$ 5,346,560</b>	<b>\$ 3,422,882</b>	<b>\$ 4,170,330</b>	<b>22%</b>
<b>Debt Service Expenses and Revenue</b>				
Debt Service Charge Revenue	\$ (328,354)	\$ (328,354)	\$ (328,599)	0%
Debt Service Payments	297,665	295,240	\$297,518	1%
	105,838	105,838		-100%
<b>NET DEBT SERVICE</b>	<b>\$ 75,149</b>	<b>\$ 72,724</b>	<b>\$ (31,081)</b>	<b>-143%</b>
<b>GRAND TOTAL EXPENSES NET REVENUE</b>	<b>\$ (3,058,719)</b>	<b>\$ (1,037,006)</b>	<b>\$ (1,700,374)</b>	
<b>ENDING TOTAL CASH BALANCE</b>	<b>\$ (233,476)</b>	<b>\$ 1,788,237</b>	<b>\$ 134,513</b>	
<b>ENDING RESTRICTED CASH BALANCE</b>	<b>\$ 1,079,589</b>	<b>\$ 1,079,589</b>	<b>\$ -</b>	
<b>ENDING TOTAL UNRESTRICTED CASH BALANCE</b>	<b>\$ (1,313,065)</b>	<b>\$ 708,648</b>	<b>\$ 134,513</b>	



Groveland Community Services District  
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DISTRICT-WIDE SUMMARY		FIRE			
		Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	% Diff
Beginning Total Cash Balance		1,082,096	1,082,096	1,146,836	
Beginning Restricted Cash Balance					
Beginning Total Unrestricted Cash Balance		1,082,096	1,082,096	1,146,836	
<b>Revenue</b>					
Services Charges					
Fees					
Taxes		\$ 1,170,246	\$ 1,304,471	\$ 1,280,616	-2%
Other Revenue		22,000	42,570	35,350	-17%
<b>TOTAL FUND REVENUE</b>		<b>\$ 1,192,246</b>	<b>\$ 1,347,041</b>	<b>\$ 1,315,966</b>	<b>-2%</b>
<b>Operating Expenses</b>					
Salaries		\$ 70,760	\$ 14,993	\$ 73,631	391%
Benefits		28,451	19,654	30,713	56%
Retiree Medical		2,200	1,935	2,200	14%
Admin Operating Expense					
Equip, Auto, Maint., & Repairs		123,911	92,059	74,500	-19%
Outside Services		-	-	-	0%
CAL FIRE (Schedule A)		1,164,318	1,051,914	1,228,400	17%
Other (incl. OPEB, Leases, Cost of Water)		167,720	110,023	131,080	19%
<b>TOTAL FUND EXPENSES</b>		<b>\$ 1,557,360</b>	<b>\$ 1,290,578</b>	<b>\$ 1,540,524</b>	<b>19%</b>
Administrative Cost Allocation		99,805	82,525	113,604	38%
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 1,657,165</b>	<b>\$ 1,373,103</b>	<b>\$ 1,654,128</b>	<b>20%</b>
<b>TOTAL OPERATING BALANCE</b>		<b>\$ (464,919)</b>	<b>\$ (26,062)</b>	<b>\$ (338,162)</b>	<b>1198%</b>
<b>Capital Expenses and Revenue</b>					
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)		(435,000)	(86,608)	(425,040)	
Capital Outlay (Expenditures on Fixed Assets)		\$ 532,785	\$ 131,454	\$ 505,535	
<b>NET CAPITAL EXPENSES</b>		<b>\$ 97,785</b>	<b>\$ 44,846</b>	<b>\$ 80,495</b>	<b>79%</b>
<b>Reserve Set-Aside</b>					
Reserve for Capital Outlay		\$ -	\$ -	\$ -	
<b>TOTAL RESERVE SET-ASIDE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EXPENSES (LESS GRANTS)</b>		<b>\$ 1,754,950</b>	<b>\$ 1,417,950</b>	<b>\$ 1,734,623</b>	<b>22%</b>
<b>Debt Service Expenses and Revenue</b>					
Debt Service Charge Revenue					
Debt Service Payments					
<b>NET DEBT SERVICE</b>					
<b>GRAND TOTAL EXPENSES NET REVENUE</b>		<b>\$ (562,704)</b>	<b>\$ (70,909)</b>	<b>\$ (418,657)</b>	
<b>ENDING TOTAL CASH BALANCE</b>		<b>\$ 519,392</b>	<b>\$ 1,011,187</b>	<b>\$ 728,179</b>	
<b>ENDING RESTRICTED CASH BALANCE</b>					
<b>ENDING TOTAL UNRESTRICTED CASH BALANCE</b>		<b>\$ 519,392</b>	<b>\$ 1,011,187</b>	<b>\$ 728,179</b>	

Groveland Community Services District  
Final FY 2023/24  
Annual Budget

DISTRICT-WIDE SUMMARY	PARKS			
	Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	% Diff
<b>Beginning Total Cash Balance</b>	191,782	191,782	620,349	
<b>Beginning Restricted Cash Balance</b>			259,650	
<b>Beginning Total Unrestricted Cash Balance</b>	191,782	191,782	360,699	
<b>Revenue</b>				
Services Charges				
Fees	\$ 3,000	\$ 4,149	\$ 3,250	-22%
Taxes	101,759	114,545	111,359	-3%
Other Revenue	59,325	71,534	70,100	-2%
<b>TOTAL FUND REVENUE</b>	<b>\$ 164,084</b>	<b>\$ 190,228</b>	<b>\$ 184,709</b>	<b>-3%</b>
<b>Operating Expenses</b>				
Salaries	\$ 28,304	\$ 29,500	\$ 29,452	0%
Benefits	11,383	11,061	12,285	11%
Retiree Medical	-	-	-	0%
Admin Operating Expense				
Equip, Auto, Maint., & Repairs	8,100	14,287	21,600	51%
Outside Services	-	-	-	0%
CAL FIRE (Schedule A)	-	-	-	0%
Other (incl. OPEB, Leases, Cost of Water)	91,810	61,340	109,474	78%
<b>TOTAL FUND EXPENSES</b>	<b>\$ 139,597</b>	<b>\$ 116,188</b>	<b>\$ 172,811</b>	<b>49%</b>
Administrative Cost Allocation	21,743	23,915	25,321	6%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 161,340</b>	<b>\$ 140,103</b>	<b>\$ 198,132</b>	<b>41%</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 2,744</b>	<b>\$ 50,125</b>	<b>\$ (13,423)</b>	<b>-127%</b>
<b>Capital Expenses and Revenue</b>				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(948,311)	(396,901)	(555,101)	40%
Capital Outlay (Expenditures on Fixed Assets)	\$ 1,046,245	\$ 361,348	\$ 724,896	101%
<b>NET CAPITAL EXPENSES</b>	<b>\$ 97,934</b>	<b>\$ (35,553)</b>	<b>\$ 169,795</b>	<b>-578%</b>
<b>Reserve Set-Aside</b>				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	0
<b>TOTAL RESERVE SET-ASIDE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSES (LESS GRANTS)</b>	<b>\$ 259,274</b>	<b>\$ 104,550</b>	<b>\$ 367,927</b>	<b>252%</b>
<b>Debt Service Expenses and Revenue</b>				
Debt Service Charge Revenue				
Debt Service Payments				
<b>NET DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>GRAND TOTAL EXPENSES NET REVENUE</b>	<b>\$ (95,190)</b>	<b>\$ 85,678</b>	<b>\$ (183,218)</b>	
<b>ENDING TOTAL CASH BALANCE</b>	<b>\$ 96,592</b>	<b>\$ 277,460</b>	<b>\$ 437,130</b>	
<b>ENDING RESTRICTED CASH BALANCE</b>		<b>\$ 259,650</b>	<b>\$ 87,334</b>	
<b>ENDING TOTAL UNRESTRICTED CASH BALANCE</b>	<b>\$ 96,592</b>	<b>\$ 17,810</b>	<b>\$ 349,796</b>	

Groveland Community Services District  
Final FY 2023/24  
Annual Budget

DISTRICT-WIDE SUMMARY	ADMIN			
	Budgeted 22/23	22/23 Projected FYE	Proposed 23/24	% Diff
<b>Beginning Total Cash Balance</b>				
<b>Beginning Restricted Cash Balance</b>				
<b>Beginning Total Unrestricted Cash Balance</b>				
<b>Revenue</b>				
Services Charges				
Fees				
Taxes				
Other Revenue				
<b>TOTAL FUND REVENUE</b>	-	-	-	
<b>Operating Expenses</b>				
Salaries	\$ 662,974	\$ 573,580	\$ 751,799	31%
Benefits	221,949	205,454	250,962	22%
Retiree Medical				
Admin Operating Expense	435,930	421,791	556,042	32%
Equip, Auto, Maint., & Repairs				
Outside Services	278,840	133,000	321,450	142%
CAL FIRE (Schedule A)				
Other (incl. OPEB, Leases, Cost of Water)	238,442	238,785	253,329	6%
<b>TOTAL FUND EXPENSES</b>	<b>\$ 1,838,135</b>	<b>\$ 1,572,610</b>	<b>\$ 2,133,582</b>	<b>36%</b>
Administrative Cost Allocation	1,838,135	1,572,610	2,133,582	36%
<b>TOTAL OPERATING EXPENSES</b>				
<b>TOTAL OPERATING BALANCE</b>				
<b>Capital Expenses and Revenue</b>				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)				
Capital Outlay (Expenditures on Fixed Assets)				
<b>NET CAPITAL EXPENSES</b>				
<b>Reserve Set-Aside</b>				
Reserve for Capital Outlay				
<b>TOTAL RESERVE SET-ASIDE</b>				
<b>TOTAL EXPENSES (LESS GRANTS)</b>				
<b>Debt Service Expenses and Revenue</b>				
Debt Service Charge Revenue				
Debt Service Payments				
<b>NET DEBT SERVICE</b>				
<b>GRAND TOTAL EXPENSES NET REVENUE</b>				
<b>ENDING TOTAL CASH BALANCE</b>				
<b>ENDING RESTRICTED CASH BALANCE</b>				
<b>ENDING TOTAL UNRESTRICTED CASH BALANCE</b>				

Groveland Community Services District  
Final FY 2023/24 Annual Budget  
WATER-REVENUE

BUDGET ITEM	Adopted 22/23	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
<b>Service Charges</b>						
Fixed Charges	1,642,227	1,651,058	1,654,119	3,061	0%	
Variable Charges	975,084	900,148	900,148	(0)	0%	
<b>TOTAL SERVICE CHARGES</b>	<b>2,617,311</b>	<b>2,551,206</b>	<b>2,554,267</b>	<b>3,060</b>		
<b>Fees</b>						
Participation Fees	6,212	36,837	10,000	(26,837)	-73%	Previous FY includes Resilience Center
Other Water Sales		34,123	10,000	(24,123)	-71%	
Disconnection Fees	3,000	4,000	3,000	(1,000)	-25%	
Unlock Meter Fee	100	500	200	(300)	-60%	
Meters	850	350	350	-	0%	
Backflow Testing/Installations	8,000	3,920	4,000	80	2%	
Account Transfer Fee	12,500	7,500	7,500	-	0%	
Returned Check Fee	500	500	500	-	0%	
Misc. Admin Fees	2,000	10,311	5,000	(5,311)	-52%	
Late Pay Penalty	40,000	38,897	40,000	1,103	3%	
Interest .5% Late Penalty (UB)	2,000	2,429	2,000	(429)	-18%	
Other Operating Income			-	-		
<b>TOTAL FEES</b>	<b>75,162</b>	<b>139,367</b>	<b>82,550</b>	<b>(56,817)</b>		
<b>Grant Revenue</b>						
Federal Grant Revenue						
State Grant Revenue	-			-		
Big Creek-2G Clearwell, Butler Way Bypass	500,000	90,533	466,998	376,465		
2022 Groveland Drought Resil (DWR)	2,125,000	2,180,805	2,892,462	711,657		
Big Creek Emer. Generator-IRWMP/DWR	109,130	126,574	-	(126,574)		
CDBG-Groveland/BOF Water System Rehab			3,267,500	3,267,500		
Municipal Vehicle Loan Reimbursement		291,955	107,277			
<b>TOTAL GRANT AND LOAN REVENUE</b>	<b>2,734,130</b>	<b>2,689,867</b>	<b>6,734,237</b>	<b>4,229,048</b>		
<b>Other Non-Operating Revenue</b>						
Non operating Income		1,210	-	(1,210)	-100%	
Expense Refunds	4,000	2	500	498	24900%	
Interest Earned-LAIF	4,570	14,202	350	(13,852)	-98%	
Interest Earned-Mechanics	350	36,000	60,000	24,000	67%	
Interest Earned CA Class		24,665	50,000	25,335	103%	
<b>TOTAL NON-OPERATING REVENUE</b>	<b>8,920</b>	<b>76,079</b>	<b>110,850</b>	<b>34,771</b>		
<b>WATER REVENUE LESS GRANTS</b>	<b>2,701,393</b>	<b>2,766,652</b>	<b>2,747,667</b>	<b>(18,986)</b>	<b>-1%</b>	
<b>TOTAL WATER REVENUE</b>	<b>5,435,523</b>	<b>5,456,520</b>	<b>9,481,904</b>	<b>4,210,062</b>	<b>74%</b>	

Groveland Community Services District  
Final FY 2023/24 Annual Budget  
WATER-EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
<b>Salaries</b>						
Regular Time	577,240	520,000	599,903	79,903	15%	
Overtime	34,943	44,354	36,195	(8,159)	-18%	
On Call	22,880	23,150	22,880	(270)	-1%	
Admin Leave	1,206	1,428	1,331	(97)	-7%	
Vacation Leave	30,753	29,916	32,170	2,254	8%	
Sick Leave	28,160	23,148	29,298	6,150	27%	
Holiday Pay	35,295	23,212	37,415	14,203	61%	
Misc Pay/Flex/Bereave/Jury		16,314		(16,314)	-100%	
<b>TOTAL SALARIES</b>	<b>730,477</b>	<b>681,522</b>	<b>759,192</b>	<b>77,670</b>		
<b>Benefits</b>						
CalPERS Retirement	55,389	52,447	65,027	12,580	24%	Increase in PERS rate and payroll
FICA	39,396	40,969	40,932	(37)	0%	
Medicare	9,214	9,582	9,573	(9)	0%	
SUI	1,313	1,375	1,208	(168)	-12%	
Workers Comp	39,944	32,433	37,100	4,667	14%	
Health/Vision/Dental Insurance	139,264	137,000	153,286	16,286	12%	
<b>TOTAL BENEFITS</b>	<b>284,520</b>	<b>273,806</b>	<b>307,125</b>	<b>33,319</b>		
<b>Retiree Medical</b>						
Retiree Medical	55,000	46,749	50,000	3,251	7%	
<b>TOTAL RETIREE MEDICAL</b>	<b>55,000</b>	<b>46,749</b>	<b>50,000</b>	<b>3,251</b>		
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>						
Fuel	84,000	41,235	45,400	4,165	10%	
Water Meters	16,500	7,945	10,000	2,055	26%	
Uniform/Clothing	16,500	9,684	16,500	6,816	70%	Kept previous FY budget amount
Tools/Equipment	16,500	13,219	15,000	1,781	13%	Average over last 4 years with slight increase
Repair & Maintenance-General	50,000	22,618	35,750	13,132	58%	Average over last 4 years with slight increase
Repair & Maintenance-Vehicles	27,500	20,953	22,000	1,047	5%	
Repair & Maint. -Trans/Distribution	71,500	58,999	71,500	12,501	21%	Kept previous FY budget amount
Repair & Maintenance- Treatment	50,000	46,769	50,000	3,231	7%	Kept previous FY budget amount
Repair & Maint - Asphalt Patching	30,000	30,000	33,000	3,000	10%	On Going
Repair & Maintenance- Equipment	27,500	47,850	50,000	2,150	4%	Over budget due to RCLS from other line items.
Water Tank Cleaning	8,000	7,000	8,000	1,000	14%	Kept previous FY budget amount
Safety Supplies	15,000	6,800	15,000	8,200	121%	Kept previous FY budget amount, expecting safety gear replacements
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>413,000</b>	<b>313,072</b>	<b>372,150</b>	<b>59,078</b>		
<b>Outside Services</b>						
Computer Hardware/Equipment	20,000	16,196	22,000	5,804	36%	Expecting equipment upgrades/change outs
Subscriptions/Memberships	16,000	20,213	21,250	1,037	5%	Moved Office 365 expense to Admin expenses; moved memberships to this line item
Programming	12,000	16,986	42,000	25,014	147%	Moved SCADA improvements expense from capital into operating programming expense
Janitorial Services & Supplies	16,500	13,378	16,500	3,122	23%	Kept previous FY budget amount
Lab Testing-Water	48,000	36,750	40,000	3,250	9%	Average over last 4 years with slight increase

Groveland Community Services District  
Final FY 2023/24 Annual Budget  
WATER-EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Property Clearing/Fuels Reduction	22,000	16,280	30,000	13,720	84%	Ongoing; fuels and brush removal on district property
General Engineering	21,000	19,865	22,000	2,135	11%	
Engineering-Regulatory	20,000	14,500	20,000	5,500	38%	Kept previous FY budget amount
Master Plan Development		1,778	-	(1,778)	-100%	Completed
GIS / Map / Easements Updates	45,500	35,544	45,500	9,956	28%	On going expense; Kept previous FY budget amount
Safety Prog Assessment & Update	20,000	4,151	20,000	15,849	382%	On going plan development
Water Rate Study	40,000	8,806	32,000	23,194		
<b>TOTAL OUTSIDE SERVICES</b>	<b>281,000</b>	<b>204,447</b>	<b>311,250</b>	<b>106,803</b>		
<b>Cost of Water</b>						
SFPUC	190,000	140,392	144,734	4,342	3%	
Tunnel Shutdown Related Costs	33,000	21,607	21,607	-		Average over last 4 years
<b>TOTAL COST OF WATER</b>	<b>223,000</b>	<b>161,999</b>	<b>166,341</b>	<b>4,342</b>		
<b>Other</b>						
Memberships				-		Moved to Subscriptions/Memberships
Training, Conferences & Travel	10,120	11,651	15,000	3,349	29%	More training anticipated
Permits & Licenses	11,000	20,301	12,100	(8,201)	-40%	Over budget due to moving expense out of capital
Employee Certification	4,000	1,568	2,500	932	59%	
Employee Medical Testing	5,400	5,400	5,700	300	6%	
Chemicals	38,500	36,047	38,500	2,453	7%	
Utilities	160,000	159,794	168,000	8,206	5%	
Municipal Vehicle Loan			47,321	47,321		
<b>TOTAL OTHER</b>	<b>229,020</b>	<b>234,761</b>	<b>289,121</b>	<b>7,039</b>		
<b>Lease Expense</b>						
Alternative Water Supply (AWS)	5,000	5,000	5,000	-	0%	
<b>TOTAL LEASE EXPENSE</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL WATER EXPENSES</b>	<b>2,221,017</b>	<b>1,921,356</b>	<b>2,260,179</b>	<b>291,502</b>		
Admin Allocation Transfer Out	1,027,405	884,609	1,192,786	308,177	35%	
<b>TOTAL WATER WITH ADMIN</b>	<b>3,248,422</b>	<b>2,805,965</b>	<b>3,452,965</b>	<b>599,679</b>		
<b>Capital Outlay</b>						
See Capital Outlay Sheet	3,964,792	1,427,758	9,155,052	7,727,294	541%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,964,792</b>	<b>1,427,758</b>	<b>9,155,052</b>	<b>7,727,294</b>		
<b>Reserve Set-Aside</b>						
Annual Fund Reserve Set-Aside	-	-	-	-		
<b>TOTAL RESERVE SET-ASIDE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>GRAND TOTAL WITH CAPITAL</b>	<b>7,213,214</b>	<b>4,233,723</b>		<b>8,326,974</b>		

**Groveland Community Services District**  
**Final FY 2023/24 Annual Budget**  
**SEWER-REVENUE**

BUDGET ITEM				Projected FYE vs Proposed		REASON FOR CHANGE
	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	\$	%	
<b>Service Charges</b>						
Fixed Charges	1,772,118	1,774,193	1,772,381	(1,813)	0%	
Variable Charges	548,784	528,177	515,645	(12,532)	-2%	
<b>TOTAL SERVICE CHARGES</b>	<b>2,320,902</b>	<b>2,302,371</b>	<b>2,288,026</b>	<b>(14,345)</b>		
<b>Fees</b>						
Sewer Connections	14,250	49,000	14,250	(34,750)	-71%	
Interest .5% Late Fee	2,500	1,340	1,200	(140)	-10%	
Late Pay Penalty	20,000	23,032	20,000	(3,032)	-13%	
Wastewater Water Sales			-	-		
Other Operating Income			-	-		
<b>TOTAL FEES</b>	<b>36,750</b>	<b>73,372</b>	<b>35,450</b>	<b>(37,922)</b>		
<b>Grant and Loan Revenue</b>						
SWRCB Grant/Loan for Collection System Project	4,294,176	1,496,720	4,179,089	2,682,369		
WWTP Emergency Gen. IWRMP/DWR	290,000	98,269	-	(98,269)		
Office/WWTP Emergency Gen. USDA	50,000		50,000			
IRWMP LS#16 Grant		72,214	-	(72,214)		
Municipal Vehicle Loan Reimbursement	-	762,459	72,795	-		
<b>SUBTOTAL GRANT AND LOAN REVENUE</b>	<b>4,634,176</b>	<b>2,429,662</b>	<b>4,301,884</b>	<b>2,511,886</b>		
<b>Other Non-Operating Revenue</b>						
Interest Earned LAIF	5,000	16,305	400	(15,905)	-98%	
Interest Earned Mechanics Bank	338	40,313	70,000	29,687	74%	
Interest Earned-CA Class		22,219	45,000			
Expense Refunds		3,686	-	-		
Other Non Operating Income		334	-	-		
<b>TOTAL NON-OPERATING REVENUE</b>	<b>5,338</b>	<b>82,857</b>	<b>115,400</b>	<b>13,782</b>		
<b>TOTAL SEWER REVENUE LESS GRANTS</b>	<b>2,362,990</b>	<b>2,458,600</b>	<b>2,438,876</b>	<b>(136,754)</b>	<b>-1%</b>	
<b>TOTAL SEWER REVENUE</b>	<b>6,997,166</b>	<b>4,888,261</b>	<b>6,740,760</b>	<b>2,473,401</b>	<b>38%</b>	

Groveland Community Services District  
Final FY 2023/24 Annual Budget  
SEWER EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
<b>Salaries</b>						
Regular Time	496,427	435,166	515,917	80,751	19%	
Overtime/Comp	30,051	38,786	31,127	(7,659)	-20%	
On Call	22,880	23,190	22,880	(310)	-1%	
Admin Leave	1,037	969	1,145	176	18%	
Vacation Leave	26,448	23,265	27,667	4,402	19%	
Sick Leave	24,218	20,619	25,196	4,577	22%	
Holiday Pay	30,354	30,806	32,177	1,371	4%	
Misc Pay/Flex/Bereave/Jury						
<b>TOTAL SALARIES</b>	<b>631,415</b>	<b>572,801</b>	<b>656,108</b>	<b>83,307</b>		
<b>Benefits</b>						
CalPERS Retirement	47,634	46,875	55,923	9,048	19%	
FICA	33,880	34,922	35,202	280	1%	
Medicare	7,924	8,167	8,233	66	1%	
SUI	1,129	1,062	1,038	(24)	-2%	
Workers Comp	34,352	27,892	31,906	4,014	14%	
Health/Vision/Dental Insurance	119,767	118,000	131,826	13,826	12%	
<b>TOTAL BENEFITS</b>	<b>244,686</b>	<b>236,918</b>	<b>264,128</b>	<b>27,210</b>		
<b>Retiree Medical</b>						
Retiree Medical	27,500	21,403	22,000	597	3%	
<b>TOTAL RETIREE MEDICAL</b>	<b>27,500</b>	<b>21,403</b>	<b>22,000</b>	<b>597</b>		
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>						
Fuel	38,500	22,364	25,000	2,636	12%	
Uniform/Clothing	7,150	4,825	5,050	225	5%	Kept previous FY budget amount
Tools/Equipment	11,836	5,741	6,315	574	10%	Kept previous FY budget amount
Repair & Maintenance-General	40,000	13,698	15,050	1,352	10%	Line item lowered due to reclassing of expenses
Repair & Maintenance-Vehicles	16,500	12,520	13,750	1,230	10%	Kept previous FY budget amount
Repair & Maint. -Trans/Collections	95,000	68,750	75,600	6,850	10%	Asphalt expense removed from line item
Repair & Maintenance- Treatment	22,000	37,850	24,750	(13,100)	-35%	Over budget due to moving some expense from a capital
Repair & Maint.-Asphalt Patching	25,000	-	25,000	25,000		Reoccurring expense
Repair & Maintenance- Equipment	40,000	37,520	41,250	3,730	10%	
Safety Supplies	10,000	4,276	4,700	424	10%	Kept previous FY budget amount
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>305,986</b>	<b>207,544</b>	<b>236,465</b>	<b>28,921</b>		
<b>Outside Services</b>						
Computer Hardware/Equipment	10,200	5,620	6,182	562	10%	Expecting equipment upgrades/change outs
Subscriptions/Memberships	17,500	17,138	18,500	1,362	8%	Moved Office 365 expense to Admin expenses; moved memberships to this line item
Programming	10,000	6,142	12,800	6,658	108%	Moved SCADA improvements expense from capital into operating
Janitorial Service & Supplies	11,000	6,520	7,150	630	10%	
Lab Testing	24,200	15,802	16,600	798	5%	



Groveland Community Services District  
Final FY 2023/24 Annual Budget  
SEWER EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Groundwater Monitoring	4,000	-	4,000	4,000		Reoccurring expense; Engineering report will not be completed this year
Property Clearing/Fuels Reduction	22,000	22,000	15,000	(7,000)	-32%	Ongoing, fuels and brush removal on district property
Annual Collections System Camera Insp.	70,000	35,946	20,000	(15,946)	-44%	On going expense, SSMP requirement
Biosolids Disposal	10,000	5,543	10,000	4,457	80%	Kept previous FY budget amount
General Engineering	10,000	10,000	10,500	500	5%	
Engineering-Regulatory	30,000	4,900	10,000	5,100	104%	On going regulatory expense
Sewer Rate Study	40,000	8,806	32,000	23,194		
Master Plan Development	-	1,778		(1,778)	-100%	Completed
GIS / Map / Easements Updates	35,500	30,272	15,000	(15,272)	-50%	On going expense
Safety Program Assessment and Update	11,000	2,300	5,000	2,700	117%	On going expense
Hetch Hetchy RR Properties Acquisition	25000	1462	0	-1462	-1	
<b>TOTAL OUTSIDE SERVICES</b>	<b>330,400</b>	<b>174,229</b>	<b>182,732</b>	<b>8,503</b>		
<b>Other</b>						
Memberships				-		Moved to Subscriptions/Memberships
Training, Conferences & Travel	8,000	15,084	16,500	1,416	9%	Expected increase in trainings
Permits & Licenses	40,000	45,407	47,650	2,243	5%	Increase in permit expense
Dam Monitoring Survey	4,000	-	-	-		Moved to Engineering Regulatory
Employee Certification	6,000	2,886	3,000	114	4%	Kept previous FY budget amount
Employee Medical Testing	2,600	2,461	2,600	139	6%	Kept previous FY budget amount
Chemicals/Odor Control	50,000	25,950	26,750	800	3%	Average over 4 years with slight increase
Utilities	136,000	156,600	172,250	15,650	10%	
Capital One Sewer Improvement Loan	105,838	105,838	105,838	(0)	0%	
Municipal Vehicle Loan			202,811	202,811		
<b>TOTAL OTHER</b>	<b>352,438</b>	<b>354,226</b>	<b>577,399</b>	<b>223,173</b>		
<b>TOTAL SEWER EXPENSES</b>	<b>1,892,425</b>	<b>1,567,121</b>	<b>1,938,832</b>	<b>371,711</b>		
Admin Allocation Transfer Out	689,182	581,560	801,871	220,311	38%	
<b>TOTAL SEWER WITH ADMIN</b>	<b>2,581,607</b>	<b>2,148,681</b>	<b>2,740,703</b>	<b>592,022</b>		
<b>Capital Outlay</b>						
See Capital Outlay Sheet	7,299,129	3,603,862	5,731,511	2,127,649	59%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,299,129</b>	<b>3,603,862</b>	<b>5,731,511</b>	<b>2,127,649</b>		
<b>Reserve Set-Aside</b>						
Annual Fund Reserve Set-Aside	100,000	100,000		(100,000)	-100%	
<b>TOTAL RESERVE SET-ASIDE</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>(100,000)</b>		
<b>GRAND TOTAL WITH CAPITAL</b>	<b>9,980,736</b>	<b>5,852,543</b>	<b>8,472,214</b>	<b>2,619,671</b>		

**Groveland Community Services District**  
**Final FY 2023/24 Annual Budget**  
**FIRE-REVENUE**

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
<b>Taxes</b>						
General Property Tax	1,170,246	1,304,471	1,280,616	(23,855)	-2%	
<b>TOTAL TAXES</b>	<b>1,170,246</b>	<b>1,304,471</b>	<b>1,280,616</b>	<b>(23,855)</b>		
<b>Variable Revenue</b>						
Equipment Use Rental	20,000	13,990	10,000	(3,990)	-29%	
<b>TOTAL VARIABLE REVENUE</b>	<b>20,000</b>	<b>13,990</b>	<b>10,000</b>	<b>(3,990)</b>		
<b>Grant and Loan Revenue</b>						
Federal/State Revenue			-			
Expense Refunds	-	45,556	-	(45,556)	-100%	
CERT Revenue	25,000	18,314	10,000	(8,314)	-45%	
GCSO Infrastructure Fuel Reduction	410,000	-	405,462	405,462		
CFF Grant-3 Mobile Radios		13,870	-			
Municipal Vehicle Loan Reimbursement		8,868	9,578			
<b>TOTAL GRANT AND LOAN REVENUE</b>	<b>435,000</b>	<b>86,608</b>	<b>425,040</b>	<b>351,592</b>		-
<b>Other Non-Operating Revenue</b>						
Non Operating Income		\$ 6,652	\$ -			
Interest Earned -LAIF	2,000	\$ 6,528	\$ 350	(6,178)	-95%	
Interest Earned -Mechanics Bank		\$ 15,400	\$ 25,000			
<b>TOTAL NON-OPERATING REVENUE</b>	<b>2,000</b>	<b>28,580</b>	<b>25,350</b>	<b>(6,178)</b>	<b>(1)</b>	
<b>TOTAL FIRE REVENUE LESS GRANTS</b>	<b>1,192,246</b>	<b>1,347,041</b>	<b>1,315,966</b>	<b>317,569</b>	<b>-2%</b>	
<b>TOTAL FIRE REVENUE</b>	<b>1,627,246</b>	<b>1,433,649</b>	<b>1,741,006</b>	<b>317,569</b>		

Groveland Community Services District  
Final FY 2023/24 Annual Budget  
FIRE-EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
<b>CAL FIRE Contract</b>						
Schedule "A" Plan	1,164,318	1,051,914	1,228,400	176,486	17%	
<b>TOTAL CAL FIRE CONTRACTS</b>	<b>1,164,318</b>	<b>1,051,914</b>	<b>1,228,400</b>	<b>176,486</b>		
<b>Salaries</b>						
Regular Time	57,724	13,449	59,990	46,541	346%	
Overtime	3,494	209	3,619	3,410	1629%	
Vacation Leave	3,075	220	3,217	2,997	1362%	
Admin Leave	121	128	133	5	4%	
Sick Leave	2,816	137	2,930	2,793	2042%	
Holiday Pay/Misc/PT	3,530	850	3,741	2,891	340%	
<b>TOTAL SALARIES</b>	<b>70,760</b>	<b>14,993</b>	<b>73,631</b>	<b>58,638</b>		
<b>Benefits</b>						
CalPERS Retirement	5,539	1,583	6,503	4,920	311%	
FICA	3,940	962	4,093	3,131	325%	
Medicare	921	225	957	732	325%	
SUI	131	20	121	101	504%	
Workers Comp	3,994	3,243	3,710	467	14%	
Health/Vision/Dental Insurance	13,926	13,621	15,329	1,708	13%	
<b>TOTAL BENEFITS</b>	<b>28,451</b>	<b>19,654</b>	<b>30,713</b>	<b>11,059</b>		
<b>Retiree Medical</b>						
Retiree Medical	2,200	1,935	2,200	265	14%	
<b>TOTAL RETIREE MEDICAL</b>	<b>2,200</b>	<b>1,935</b>	<b>2,200</b>	<b>265</b>		
<b>Unfunded Pension Liability</b>						
Unfunded Pension Liability	75,040	72,476	43,585	(28,891)	-40%	
<b>TOTAL UNFUNDED PENSION LIABILITY</b>	<b>75,040</b>	<b>72,476</b>	<b>43,585</b>	<b>(28,891)</b>		
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>						
Radio Communications	33,000	30,557	5,000	(25,557)	-84%	Back to previous budget amount to maintain radios
Fuel	15,000	14,000	16,000	2,000	14%	Fuel price increase
Protective Clothing/Wildland	29,870	22,423	8,000	(14,423)	-64%	Back to previous budget amount to maintain protective clothing
Medical Supplies/EMS Equip.	1,500	1,500	3,500	2,000	133%	Medical supplies price increase
Small Tools & Safety Equipment	4,500	2,931	4,500	1,569	54%	Kept previous FY budget
Repair & Maint.-Station General	10,341	5,000	7,000	2,000	40%	Back to previous budget amount
Repair & Maint.-Apparatus	20,000	10,500	20,000	9,500	90%	Kept previous FY budget
Repair & Maint.- Equipment	2,200	2,070	3,000	930	45%	Additional equipment being serviced & price increases
SCBA Equipment	7,500	3,078	7,500	4,422	144%	Kept previous FY budget
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>123,911</b>	<b>92,059</b>	<b>74,500</b>	<b>(17,559)</b>		

Groveland Community Services District  
Final FY 2023/24 Annual Budget  
**FIRE-EXPENSES**

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
<b>Other</b>						
Office & Cleaning Supplies	5,390	7,000	8,000	1,000	14%	Added County personnel warrant additional cleaning supplies
Permits & Licenses		10	10	-	0%	
Fire Prevention Supplies/Events	550	537	550	13	2%	
Cert Expenses	25,740	5,000	10,000	5,000	100%	CERT funded
CFD Dev. Formation			-	-		None
Utilities	21,000	25,000	26,250	1,250	5%	
Fire Tax Study	40,000	-	40,000	40,000		Kept previous FY budget amount
Municipal Vehicle Loan			2,685	2,685		
<b>TOTAL OTHER EXPENSE</b>	<b>92,680</b>	<b>37,547</b>	<b>87,495</b>	<b>49,948</b>		
<b>TOTAL FIRE EXPENSES</b>	<b>1,557,360</b>	<b>1,290,578</b>	<b>1,540,524</b>	<b>249,946</b>	<b>19%</b>	
Admin Allocation Transfer Out	99,805	82,525	113,604	31,079	38%	
<b>TOTAL FIRE WITH ADMIN</b>	<b>1,657,165</b>	<b>1,373,103</b>	<b>1,654,128</b>	<b>281,025</b>		
<b>Capital Outlay</b>						
See Capital Outlay Sheet	532,785	131,454	505,535	374,081	285%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>532,785</b>	<b>131,454</b>	<b>505,535</b>	<b>374,081</b>		
<b>Reserve Set-Aside</b>						
Annual Fund Reserve Set-Aside				-		
<b>TOTAL RESERVE SET-ASIDE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>GRAND TOTAL WITH CAPITAL</b>	<b>2,189,950</b>	<b>1,504,558</b>	<b>2,159,663</b>	<b>655,105</b>		

Groveland Community Services District  
Final FY 23/24 Annual Budget  
PARKS-REVENUE

BUDGET ITEM				Projected FYE vs Proposed		REASON FOR CHANGE
	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	\$	%	
<b>Taxes</b>						
General Property Tax	101,759	114,545	111,359	(3,186)	-3%	
<b>TOTAL TAXES</b>	<b>101,759</b>	<b>114,545</b>	<b>111,359</b>	<b>(3,186)</b>		
<b>Variable Revenue</b>						
Use Fees	500	1,624	750	(874)	-54%	
Dog Park Permit Fees	2,500	2,525	2,500	(25)	-1%	
Expense Refunds		-	-			
<b>TOTAL VARIABLE REVENUE</b>	<b>3,000</b>	<b>4,149</b>	<b>3,250</b>	<b>(899)</b>		
<b>Grant and Loan Revenue</b>						
Per Capita Grant	177,952	177,952	-	(177,952)	-100%	
Clean CA Rehab/Beautification Grant	770,359	217,175	553,185	336,010	155%	
Municipal Vehicle Loan Reimbursement		1,774	1,916	142	8%	
<b>TOTAL GRANT AND LOAN REVENUE</b>	<b>948,311</b>	<b>396,901</b>	<b>555,101</b>	<b>158,200</b>		
<b>Other Revenue</b>						
Cell Tower Leases	56,675	56,955	57,000	45	0%	
Non Operating Income	-	-	-			
Interest Earned-LAIF	650	2,076	100	(1,976)	-95%	
interest Earned-Mechanics Bank		11,803	10,000	(1,803)	-15%	
Donations (Movies in the Park)	2,000	700	3,000	2,300	329%	
<b>TOTAL OTHER REVENUE</b>	<b>59,325</b>	<b>71,534</b>	<b>70,100</b>	<b>(1,434)</b>		
<b>TOTAL PARK REVENUE LESS GRANTS</b>	<b>164,084</b>	<b>190,228</b>	<b>184,709</b>	<b>(5,519)</b>	<b>-3%</b>	
<b>TOTAL PARKS REVENUE</b>	<b>1,112,395</b>	<b>587,129</b>	<b>739,810</b>	<b>152,681</b>	<b>26%</b>	

Groveland Community Services District

Final FY 2023/24 Annual Budget

PARKS-EXPENSES

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
<b>Salaries</b>						
Regular Time	23,090	25,051	23,996	(1,054)	-4%	Step Increases and COLA
Overtime	1,398	1,032	1,448	416	40%	Step Increases and COLA
Vacation Leave	1,230	716	1,287	570	80%	Step Increases and COLA
Admin Leave	48	25	53	28	113%	Step Increases and COLA
Sick Leave	1,126	1,028	1,172	144	14%	Step Increases and COLA
Holiday Pay/Misc	1,412	1,648	1,497	(152)	-9%	Step Increases and COLA
<b>TOTAL SALARIES</b>	<b>28,304</b>	<b>29,500</b>	<b>29,452</b>	<b>(48)</b>		
<b>Benefits</b>						
CalPERS Retirement	2,216	2,072	2,601	529	26%	
FICA	1,576	1,690	1,637	(53)	-3%	
Medicare	369	395	383	(12)	-3%	
SUI	53	107	48	(59)	-55%	
Workers Comp	1,598	1,297	1,484	187	14%	
Health/Vision/Dental Insurance	5,571	5,500	6,131	631	11%	
<b>TOTAL BENEFITS</b>	<b>11,383</b>	<b>11,061</b>	<b>12,285</b>	<b>1,224</b>		
<b>Operating Expense</b>						
Computer Maint/Prog./IT		0	1000			
Dog Park	600	400	600	200	50%	
Repair & Maintenance	7,500	13,887	20,000	6,113	44%	Had unexpected tree work due to storms.
<b>TOTAL OPERATING EXPENSE</b>	<b>8,100</b>	<b>14,287</b>	<b>21,600</b>	<b>6,313</b>		
<b>Other</b>						
Utilities	57,200	39,420	41,700	2,280	6%	
Janitorial Services	17,000	17,420	19,250	1,830	11%	
Safety Equipment	1,260	1,500	1,500	-		Will conduct play ground inspection
Movies in the Park Expense	2,000	3,000	3,150		5%	
Park Master Plan		-	-	-		
Grant Application Assistance		-	-	-		
Improv	14,350	-	43,367	43,367		
Municipal Vehicle Loan			507			
<b>TOTAL OTHER EXPENSE</b>	<b>91,810</b>	<b>61,340</b>	<b>109,474</b>	<b>47,477</b>		

Groveland Community Services District

Final FY 2023/24 Annual Budget

PARKS-EXPENSES

BUDGET ITEM				Projected FYE vs Proposed		REASON FOR CHANGE
	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	\$	%	
<b>TOTAL PARK EXPENSES</b>	<b>139,597</b>	<b>116,188</b>	<b>172,811</b>	<b>56,623</b>		
Admin Allocation Transfer Out	21,743	23,915	25,321	1,406	6%	
<b>TOTAL PARKS WITH ADMIN</b>	<b>161,340</b>	<b>140,103</b>	<b>198,132</b>	<b>58,029</b>		
<b>Capital Outlay</b>						
See Capital Outlay Sheet	1,046,245	361,348	724,896	363,548	101%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,046,245</b>	<b>361,348</b>	<b>724,896</b>	<b>363,548</b>		
<b>Reserve Set-Aside</b>						
Annual Fund Reserve Set-Aside	-			-		
<b>TOTAL RESERVE SET-ASIDE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL WITH CAPITAL</b>	<b>1,207,585</b>	<b>501,451</b>	<b>923,028</b>	<b>421,577</b>		

Groveland Community Services District  
 Final FY 23/24 Annual Budget  
 ADMIN-REVENUE

BUDGET ITEM	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	Projected FYE vs Proposed		ALLOCATION OF DISCRETIONARY REVENUE
				\$	%	
<b>Other Revenue</b>						
Property Taxes	1,272,005	1,419,016	1,391,975	(27,041)	-2%	
<b>TOTAL OTHER REVENUE</b>	<b>1,272,005</b>	<b>1,419,016</b>	<b>1,391,975</b>	<b>(27,041)</b>		



Groveland Community Services District  
Final FY 2023/24 Annual Budget  
ADMIN-EXPENSES

BUDGET ITEM	ADMIN EXPENSES			Projected FYE vs Proposed		REASON FOR CHANGE
	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	\$	%	
<b>Admin/Board Salaries</b>						
Regular Time	547,963	462,923	623,343	160,420	35%	
Board Wages	12,000	9,047	13,230	4,183	46%	
Admin Leave	9,884	13,056	12,512	(544)	-4%	
On Call	-	-	-	-		
Overtime/Comp	2,805	5,623	4,760	(863)	-15%	
Vacation Leave	30,880	23,676	31,532	7,856	33%	
Sick Leave	26,781	27,193	30,099	2,906	11%	
Holiday Pay/PH/Misc/Flex	32,661	32,062	36,322	4,260	13%	
<b>TOTAL ADMIN/BOARD SALARIES</b>	<b>662,974</b>	<b>573,580</b>	<b>751,799</b>	<b>178,219</b>		
<b>Admin/Board Benefits</b>						
CalPERS Retirement	51,082	43,637	57,923	14,286	33%	
FICA	32,484	31,409	38,191	6,782	22%	
Board FICA	744	576	820	244	42%	
Medicare	8,419	7,929	9,565	1,636	21%	
Board Medicare	174	138	192	54	39%	
SUI	1,042	1,128	1,251	123	11%	
Workers Comp	3,768	3,849	4,209	360	9%	
Board Workers Comp	89	162	92	(70)	-43%	
Health/Vision/Dental Insurance	124,147	116,626	138,719	22,093	19%	
<b>TOTAL ADMIN/BOARD BENEFITS</b>	<b>221,949</b>	<b>205,454</b>	<b>250,962</b>	<b>45,508</b>		
<b>OPEB/Pension Unfunded Liability</b>						
Transfer to OPEB Trust	-	-	-	-		
Pension Unfunded Liability	232,620	233,105	247,459	14,354	6%	
<b>TOTAL OPEB/PENSION UNFUNDED LIABILITY</b>	<b>232,620</b>	<b>233,105</b>	<b>247,459</b>	<b>14,354</b>		

**Groveland Community Services District  
Final FY 2023/24 Annual Budget  
ADMIN-EXPENSES**

BUDGET ITEM	ADMIN EXPENSES			Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
<b>Admin Operating Expense</b>						
Bank Fees	6,351	3,634	2,450	(1,184)	-33%	
Credit Card Merchant Fees	48,000	59,905	69,000	9,095	15%	
Tax Lien Expense	-	1,620	1,500	(120)	-7%	
Loan Issuance Expense	-	8,500	-	(8,500)	-100%	
Office Supplies	8,151	6,518	8,000	1,482	23%	
Memberships (IRWMP/CSDA)		-	-	-		Moved to Subscriptions/Memberships
LAFCO Fees	6,751	1,868	5,000	3,132	168%	
Computer Hardware/Equipment	20,251	352	15,000	14,648	4161%	
Subscriptions/Memberships/Internet	85,791	69,123	78,742	9,619	14%	
Office Expense	49,400	38,355	63,000	24,645	64%	
Training, Conferences, Travel	12,935	19,683	23,350	3,667	19%	
District Telephone Services	26,400	27,515	30,000	2,485	9%	
Toilet Rebates	2,700	-	-	-		
Misc. Expense	-	(292)	-	292	-100%	
District Permits/Licenses	-	-	-	-		
District General Liability Insurance	169,200	185,010	260,000	74,990	41%	
<b>TOTAL ADMIN OPERATING EXPENSE</b>	<b>435,930</b>	<b>421,791</b>	<b>556,042</b>	<b>134,251</b>		
<b>Outside Services</b>						
Janitorial Service/Supplies	10,071	21,538	32,400	10,862	50%	
Cost of Bond Issuance	-	-	-	-		
CPA Services/Annual Audit	62,500	58,523	64,650	6,127	10%	
Water/Sewer/Capacity Fee Study	14,000	-	40,000	40,000		

**Groveland Community Services District  
Final FY 2023/24 Annual Budget  
ADMIN-EXPENSES**

BUDGET ITEM	ADMIN EXPENSES			Projected FYE vs Proposed		REASON FOR CHANGE
				\$	%	
Impact Mitigation Fee	10,000	980	11,000	10,020	1022%	
Legal Counsel Services	35,000	8,265	35,450	27,185	329%	
Actuarial Review (GASB-OPEB)	3,000	1,680	3,000	1,320	79%	
Organizational and Comp Study	64,350	-	61,750	61,750		
Public Relations/Communications	32,763	35,014	38,200	3,186	9%	
Interest	10,000	-	-	-		
HR Consulting (Subscriptions) DON'T USE	2,156	-	-	-		Added to Subscriptions Line item
Laserfiche Integration	35,000	7,000	35,000	28,000	400%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>278,840</b>	<b>133,000</b>	<b>321,450</b>	<b>188,450</b>		
<b>Leases</b>						
Copystar 5550 GE Capital	4,611	4,350	4,525	175	4%	
FP Mail Machine	1,211	1,330	1,345	15	1%	
	-	-	-	-		
<b>TOTAL LEASES</b>	<b>5,822</b>	<b>5,680</b>	<b>5,870</b>	<b>190</b>	<b>0</b>	
<b>TOTAL ADMIN EXPENSE</b>	<b>1,838,135</b>	<b>1,572,610</b>	<b>2,133,582</b>	<b>560,972</b>	<b>36%</b>	<b>Overall % Change</b>

**Groveland Community Services District  
Final FY 2023/24 Annual Budget  
Capital Outlay**

FUND SHARE CAPITAL OUTLAY				
CIP Project	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)	110,000	137,592	-	
Fuel monitoring system	250,000	1,176	-	Removed from this FY budget
Truck #8 Replacemnt	44,097		45,875	Won't be delivered until FY 23/24 (31195, 14680)
Dump Truck & Trailer	200,000	177,892	-	Received
Admin Building Upgrade-Phase 1	20,000	2075	-	Nothing for this FY, evaluating project
Truck 3 replacement	44,097	-	-	Removed from this FY budget
Truck #15 Replacement	140,000	103,745	-	Used savings for new C&D truck for service body cost upgrade
Tire Machine & Balancing Machine	16,500	8,315	-	Received
Electronic Sign Board	35,000	-	-	Removed from this FY budget
Heavy Equipment & Truck Lift	50,000	-	-	Not moving forward with purchase at this time
Shop Parts Washer	8,500	8,757	-	Received
New Collection and Distribution (C&D) Truck	50,000	73,617	-	Increased due to service body upgrade-used savings from Truck 15 Replacement for cost increase
Unmanned Aerial Vehicle (drone) with SAR and Infrared capabilities	30,000	-	-	Not moving forward with purchase at this time
Truck 7 Replacement			80,950	Replacing Truck 7. Insurance claim (total
Truck 17 Replacement				Removed from this FY budget
<b>TOTAL FUND SHARE CAPITAL OUTLAY</b>	<b>998,194</b>	<b>513,169</b>	<b>126,825</b>	

**Groveland Community Services District  
Final FY 2023/24 Annual Budget  
Capital Outlay**

WATER CAPITAL OUTLAY				
CIP Project	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	COMMENTS
Downtown Groveland/BOF Water System Rehab Project (CDBG)		-	3,267,500	
General Water Improvements	40,000	-	40,000	On going
Water Pump Replacements/Repair	20,000	22,036	25,000	On going, increased due to inflation of electrical
Treatment Plant General Improvements/Replacements	27,500	22,683	27,500	On going
Truck #6 Replacement	46,910	45,874	-	Received
Big Creek-2G Clearwell, Butler Way Bypass	500,000	282,783	466,998	
Generator Installations	150,000	257,268	-	
Pump Control and Surge Valves	32,000	37,156	-	Received
SCADA Improvements	30,000	36,352	-	Moved to the programing line
New Trimble R2 (GPS locating device)		2,191	-	Received
Highland Pump Kohler Generator	46,310	47,951	-	
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	2,125,000	125,381	4,944,527	
Big Creek Emergency Generator (IRWMP/DWR)		27,607	-	
A/C Heater for Operations	15,000	14,725	-	Received and installed
Water Treatment Plant Flow Meters	32,500	28,778	-	Received
Big Creek WTP Asphalt Rehab	120,000	85,577	-	Completed
Skip Loader Tractor	50,000	57,812	-	Received
New OSG Unit @ Big Creek	55,000	-	66,000	
New OSG Unit @ 2G	55,000	-	66,000	
Chlorine analyzer for WTP x 4	25,000	37,230	50,000	
Chloramine analyzer for WTP x 4	25,000	-	-	
New AC/Heater Unit for Operations Building			15,000	
Heating Element for AWS		8,979	-	Received and installed
New (PLCs) Programmable Logic Controllers for Big Creek WTP			110,000	This will replace 2 older outdated PLCs which have had multiple failures in the past month
New Enclosed Skid Steer				Removed from this FY budget
<b>FUND SHARE CAPITAL OUTLAY-56%</b>	<b>569,572</b>	<b>287,375</b>	<b>76,527</b>	
<b>TOTAL WATER CAPITAL OUTLAY</b>	<b>3,964,792</b>	<b>1,427,758</b>	<b>9,155,052</b>	
<b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>	<b>1,339,792</b>	<b>1,069,417</b>	<b>476,027</b>	

**Groveland Community Services District  
Final FY 2023/24 Annual Budget  
Capital Outlay**

SEWER CAPITAL OUTLAY				
CIP Project	22/23 Adopted	22/23 Projected FYE	Proposed 23/24	COMMENTS
Downtown Groveland/BOF Sewer Collection Rehab Project	4,294,176	1,500,430	4,179,089	
Wastewater Pump Replacements	46,000	37,122	38,950	Reoccurring expense
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,175,556	54,099	1,297,000	
Concrete grading by Screw Press	200,000	275,063	-	Completed. Expanded project scope.
Road Maintenance		-	-	
Vac-Tron Truck	533,075	548,303	-	Received
Generator Installations	175,000	361,830	-	
STP Blower & Gen Room Rehab	10,000	-	-	
SCADA Improvements	30,000	36,352	-	Moved out of capital, into operating programming expense
New Trimble R2		2,191	-	Received
Asphalt Rehabilitation	184,700	17,258	150,831	Remaining previous FY budget amount carried over
WWTP Pond 1 Liner		371,719	-	Should be completed by FY end close
WWTP Emergency Generator (IRWMP/DWR)		40,372	-	
Flow Monitoring Equipment	35,000	45,643	-	Received and installed
LS#1 Kohler Generator	26,315	26,507	-	Received and installed
LS#7 Kohler Generator	43,300	-	-	Received and installed
LS#13 Kohler Generator	31,985	-	-	Received and installed
New AC/Heater Unit for Operations Building	15,000	14,725	-	Received and installed
STP Polymer Pump	20,000	17,765		Received and Installed
Skip Loader Tractor	50,000	57,812	-	Received
STP OSG Pump	55,000	-	-	Removed from this FY budget
Hetch Hetchy RR Project		1,667	20,200	Survey/Record of Survey Report
New Enclosed Skid Steer				Removed from this FY budget
<b>FUND SHARE CAPITAL OUTLAY-38%</b>	<b>374,022</b>	<b>195,004</b>	<b>45,441</b>	
<b>TOTAL SEWER CAPITAL OUTLAY</b>	<b>7,299,129</b>	<b>3,603,862</b>	<b>5,731,511</b>	
<b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>	<b>3,004,953</b>	<b>2,036,553</b>	<b>1,552,422</b>	

**Groveland Community Services District  
Final FY 2023/24 Annual Budget  
Capital Outlay**

<b>FIRE CAPITAL OUTLAY</b>				
<b>CIP Project</b>	<b>22/23 Adopted</b>	<b>22/23 Projected FYE</b>	<b>Proposed 23/24</b>	<b>COMMENTS</b>
SCBA Fill Station		-	-	Received
Operations Roof R & M, siding, windows, paint		-	-	Completed
Asphalt repair (driveway/employee parking area)	62,785	45,208	17,577	Seal coat and srtipping left
SCBA Fill Station Storage Bottles	14,500	-	-	Completed
GCSD Infrastructure Fuel Reduction Project	410,000	11,751	393,711	Previous FY balance carried over
Source Capture Exhaust System		47,170	-	Completed
Hetch Hetchy RR Project		1,667	20,200	Survey/Record of Survey Report
Kitchen Remodel			70,000	Needed due to additional County personnel
<b>FUND SHARE CAPITAL OUTLAY-5%</b>	<b>45,500</b>	<b>25,658</b>	<b>4,047</b>	
<b>TOTAL FIRE CAPITAL OUTLAY</b>	<b>532,785</b>	<b>131,454</b>	<b>505,535</b>	

**Groveland Community Services District  
Final FY 2023/24 Annual Budget  
Capital Outlay**

<b>PARK CAPITAL OUTLAY</b>				
<b>Projects</b>	<b>22/23 Adopted</b>	<b>22/23 Projected FYE</b>	<b>Proposed 23/24</b>	<b>COMMENTS</b>
Park Amphitheater				
General Park Upgrades	10,000	-	-	Moved line out of capital and added to Repair and Maintenance
Park Parking Lot Repair		16,665	14,625	
Groveland Asset Rehabilitation and Beautification Project	1,027,145	337,884	689,261	Project will be completed June 2024
Hetch Hetchy RR Project		1,667	20,200	Surveying Work/Record of Survey Report
<b>FUND SHARE CAPITAL OUTLAY-1%</b>	<b>9,100</b>	<b>5,132</b>	<b>810</b>	
<b>TOTAL PARK CAPITAL OUTLAY</b>	<b>1,046,245</b>	<b>361,348</b>	<b>724,896</b>	



**GROVELAND COMMUNITY SERVICES DISTRICT  
APPROPRIATION LIMIT DATA**

		PER CPITA			TUOLUMNE COUNTY										
		PERSONAL	STATE	POPULATION											
		INCOME %	POPULATION	CHANGE								% INC			
DATA	TO BE	CHANGE	CHANGE	OVER PR								(DEC)			
AS OF	USED FOR	OVER PR	OVER PR	YEAR								SINCE			WEIGHTED
JANUARY 1,	FYE	YEAR	YEAR	SONORA	UNINCORPORATED	TOTAL	SONORA	UNINCORPORATED	2001	SONORA	UNINC	AVE			
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%	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%	5.60%	5.59879%	
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%	6.98%	1.30512%	
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%	8.00%	0.96097%	
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%	6.41%	-1.47703%	
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%	10.66%	3.99523%	
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%	8.73%	-1.74877%	
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%	7.65%	-0.98883%	
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%	7.01%	-0.59922%	
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	0.10143%		
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	-1.10695%		
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	-2.26961%		
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	1.52118%		
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%										
<b>APPROPRIATION LIMIT</b>															
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	

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

# **GCSD POLICY**

**POLICY TITLE: INVESTMENT OF DISTRICT FUNDS**

**POLICY NUMBER: 410**

**ADOPTED: October 11, 2010**

**AMENDED: March 12, 2018 RESOLUTION 8-18**

## **410.1 Purpose**

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

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

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

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

## **410.2 Scope**

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

## SECTION 400 FINANCIAL POLICIES

### 410.3 Prudence

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

### 410.4 Objectives

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

A. Legality and Safety

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

B. Liquidity

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

C. Return on Investments

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

### 410.5 Delegation of Authority

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

The Treasurer shall render a quarterly report to the Board specifying the type of investment, institution, date of maturity, amount of deposit, current market value for all securities with a maturity of more than twelve (12) months, and a rate of interest. Under the provisions of California Government Code §53600.3, the Treasurer is a trustee and a fiduciary subject to the prudent investor standard.

## **SECTION 400 FINANCIAL POLICIES**

### **410.6 Ethics and Conflicts of Interest**

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

### **410.7 Authorized Financial Institutions and Dealers**

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

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

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

### **410.8 Permitted Investment Instruments**

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

- A. Government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- B. Obligations issued by Banks for Cooperatives, Federal Land Banks, Federal Intermediate Credit Banks, Federal Farm Credit Banks, Federal Home Loan Banks, the Federal Home Loan Bank Board, the Federal Home Loan Mortgage Corporation, the Resolution Funding Corporation, or in obligations, participations, or other instruments of, or issued by, or fully guaranteed as to principal and interest by, the Federal National Mortgage Association; or in guaranteed portions of Small Business Administration notes; or in obligations, participations or other instruments of, or issued by, a federal agency or a United States government-sponsored enterprise, or such agencies or enterprises which may be created.
- C. FDIC insured or fully collateralized time certificates of deposit in financial institutions located in California. Preference may be given to local banks.
- D. Negotiable certificates of deposit or deposit notes issued by a nationally or state-chartered bank or a state or federal savings and loan association or by a state-licensed branch of a foreign bank; provided

## **SECTION 400 FINANCIAL POLICIES**

that the senior debt obligations of the issuing institution are rated “AA” or better by Moody’s or Standard & Poor’s.

Purchase of negotiable certificates of deposit may not exceed 30 percent of the District’s investment portfolio.

- E. State of California’s Local Agency Investment Fund. The LAIF portfolio should be reviewed periodically.
- F. Investment Trust of California (CalTRUST). CalTRUST is a joint powers authority of California public agencies that serves as an investment alternative to LAIF.
- G. Insured savings account or money market account.
- H. California Cooperative Liquid Assets Securities System (California CLASS)

### **410.9 Prohibited Investments**

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

### **410.10 Maximum Maturity**

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

### **410.11 Reporting**

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

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

### **410.12 Investment Policy Review**

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

**GROVELAND COMMUNITY SERVICES DISTRICT**

**Fee Schedule for Fiscal Year ~~2022-2023~~-2024**

**WATER AND SEWER MONTHLY CHARGES**

<b>Water Monthly Fixed Rate Service Charges</b>		
<b>Meter Size</b>	<b>EMU Ratio</b>	<b>Monthly Charge</b>
5/8-3/4-inch	1.0	\$39.64
1.0 inch	1.6	\$63.43
1.5 inch	2.6	\$103.07
2.0 inch	3.5	\$138.74
3.0 inch	5.5	\$218.02
4.0 inch	7.8	\$309.19

<b>Water Usage Variable Rate Charges</b>		
<b>Gallons Used per Month</b>	<b>Usage Charge per Gallon</b>	<b>Usage Rate Category</b>
0 to 3300	.00765	Baseline Usage Rate
>3300	.01514	Peak Demand Usage Rate

<b>Sewer Monthly Fixed Rate Service Charges</b>	
<b>Residential</b>	<b>Commercial</b>
\$88.68	\$88.68

<b>Sewer Usage Variable Rate Charges per Gallon</b>	
<b>Residential</b>	<b>Commercial</b>
.01166	.01872

**ADMINISTRATIVE SERVICE FEES**

<b>Establishment of Tenant Account</b>	Charged to account per tenant agreement. Property owner must sign agreement with District to send bills to tenant of property. Owner is ultimately responsible for payment of water and/or sewer service to property.	\$40
<b>Reestablishing Account in Owner's Name</b>	Transfer of account back into owner's name once tenant vacates property	\$40
<b>Overpayment Refund Request</b>	Charged to account for each overpayment refund request. This charge is deducted from the credit for the fees associated with processing the refund check.	\$30

<b>Customer Payment Processing Error</b>	Processing fee for transfer of payment to correct account.	\$10
<u>Administrative Fee</u>	<u>Administrative Correspondence</u>	<del>\$100</del> \$105
<u>Inspection-Fee Labor Rate</u>	<u>Charged to a customer for District Staff to perform an inspection to a property owners property</u>	<del>\$150</del> \$105
<b>Meter re-read/Re-inspection Fee</b>	Charged to account for customer generated re-read of meter at service address. This charge is per service address. If at any time a re-read is a District error, the account will not be charged a re-read fee.	\$30
<b>Meter Test Fee</b>	Charged to account for customer generated meter test. If meter is found to be reading inaccurately, the account will not be charged a test fee.	\$30
<b>Meter Final/Closing Read Fee</b>	Charged to account for request of a final/closing read of meter at service address.	\$30
<b>Meter Shut Off Fee</b>	Charged to account when customer requests District turn meter off due to maintenance or other reasons	\$35
<b>Meter Turn On Fee</b>	Charged to account when customer requests meter be turned back on after maintenance complete or other reasons	\$35
<b>New Water/Sewer Service Application</b>	Charge for processing application to establish new water and/or sewer service connection	\$40
<b>Engineering Request Processing Fee</b>	Charge for processing engineering request documents	\$40
<b>Copies</b>	Public Records Requests	.25 per page or \$3.00 per disk
<b>Agenda Mailing Fee (Annual)</b>	Required if requested, includes postage and envelope, assumes 12 monthly mailings	Actual Costs (Envelope and Postage)

**COLLECTIONS PROCESSING FEES**

<b>Payment Returns/Chargebacks</b>	Charged to account for each returned payment from the bank reasons such as process errors, invalid account number, closed account, fraudulent transactions, or non-sufficient funds (NSF).	\$35
<b>Reconnection Fee during normal business hours</b>	Charged to account for processing each service connection reconnection after shut off.	\$50
<b>Reconnection Fee After Normal Business Hours</b>	Charged to account for processing each after hour service connection reconnection after shut off.	\$150
<b>Cut Lock/Removal Fee</b>	Charged to account for each cut lock/removal	<del>\$75</del> \$150

<b>Denial Access Fee</b>	Charged to account when access is intentionally denied to perform proper operation and maintenance to system, to enforce disconnection of service for non-payment and for the protection of public health. This	\$200
	includes locked gates, placement of vicious animals, placement of objects obstructing access, etc.	
<b>Placement of Lien Fee</b>	Charged to account for processing each Notice of Lien on service connection property for non-payment	\$65
<b>Satisfaction of Lien Fee</b>	Charged to account for processing each Satisfaction of Lien on service connection property	\$65
<b>Late Payment Interest Penalty Fee</b>	Charged on past due account balances not paid by due date	10%
<b>Continued Interest on Past Due Balances</b>	Charged on account balances over two billing cycles past due	.5%
<b>Removal of County Tax Roll Fee</b>	<u>Paid to the County when customer is placed on Tax Roll and pays the District directly</u>	<u>\$75</u>

**FIELD SERVICE WORK BY DISTRICT STAFF**

<u>Hourly Charges/Labor Rates</u>	<u>Per Employee Per man Hour</u>
<u>Regular Work Hours</u>	<u>\$45.07</u>
<u>*After Hours/Weekend</u>	<u>\$51.83</u>
<u>*Holiday</u>	<u>\$58.59</u>
<u>Construction and Hot Tap Labor Rate</u>	<u>\$100 Per Man Hour</u>
<u>Engineering Labor Rate</u>	<u>\$143.75 Per man Hour</u>
<u>Inspection Labor Rate</u>	<u>\$105 Per man Hour</u>

\*Total fees will be based on a minimum of two (2) hours compensation.

**DISTRICT EQUIPMENT RATES**

<b>Vehicle Type</b>	<b>Hourly Rate</b>
Flush Truck	<del>\$34</del> <u>\$60 per hour + \$100 per man hour</u>
Vac Truck	<del>\$34</del> <u>\$60 + \$100 per man hour</u>
Boom Truck	\$75
Service Truck	<del>\$25</del> <u>\$45 + \$100 per man hour</u>
Bobcat Skid Steer	<del>\$40</del> <u>\$60 + \$100 per man hour</u>
Backhoe	<del>\$70</del> <u>\$120 + \$100 per man</u>

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	hour
Excavator	<del>\$80</del> \$110
Sole Air Compressor	<del>\$20</del> \$35
Vac-Con Truck	<del>\$</del> 115

**Commented [LM1]:** Add Per Hour + Per Man Hour to all Equipment Rates

**FIRE HYDRANT TEMPORARY USE**

Non-Refundable Service Charge for Flow Meter	\$100
Daily Hydrant Use Charge	\$5
Rental Deposit	Current Meter Replacement Cost
Charge per 100 Gallons	\$1.39
Flow Meter Relocation Charge	\$65.00

**UNAUTHORIZED USE OF DISTRICT FIRE HYDRANTS**

Charge for Unauthorized Use of District Fire Hydrants (per occurrence, includes estimated water usage fees)	\$1000
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**DAMAGE TO DISTRICT FACILITIES (INCLUDING VANDALISM)**

Facility/Infrastructure Repair, Replacement, Restoration or Clean Up Cost (Contracted or District labor)	Actual Cost + 15% Admin Fee
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**CROSS CONNECTION CONTROL BACKFLOW PREVENTION FEES**

<b>Installation of Backflow Device</b>	Charged for the installation of backflow prevention device	Actual device cost and labor charges
<b>Annual Inspection Fee</b>	Charged for annual backflow device inspection	\$160
<b>Repair/Replace Backflow Device</b>	Charge for the repair or replacement of failed backflow device	Actual material/device cost and labor charges
<b>Annual Backflow Administration Fee</b>	Charged to monitor, report, notify customers of testing needed, and associated recordkeeping	\$40

**NEW METER CHARGES AND WATER SYSTEM PARTICIPATION FEES**

Meter Size	EMU Multiplier	Participation Fees	Meter Install Charge
5/8-inch	1.0	\$1,827	Actual Device and Labor Charges
¾ inch	1.0	\$1,827	Actual Device and Labor Charges
1.0 inch	1.7	\$3,106	Actual Device and Labor Charges
1.5 inch	3.3	\$6,029	Actual Device and Labor Charges
2.0 inch	5.3	\$9,684	Actual Device and Labor Charges
3.0 inch	11.7	\$21,377	Actual Device and Labor Charges
4.0 inch	20.0	\$36,542	Actual Device and Labor Charges

**SEWER SERVICE PARTICIPATION FEES**

Participation/Connection Fee	\$7,000
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**WATER/SEWER MAIN EXTENSION FEES**

Subject to Development Agreement (Contracted Cost or District labor)	Actual cost + 15% Admin Fee
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**ENGINEERING FEES**

District Engineer Fee (Applicant/Customer requests requiring engineering review; contract hourly rate +15%)	\$143.75/hr	
<b>Easement Abandonment Requests (site inspection, records research, documentation)</b>	Non-Refundable Application Fee	\$240
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
<b>Easement Acceptance Requests (as a Condition of PUE Abandonment)</b>	Application Fee	\$100
	Title Report and County Recording Fees	Actual Cost
<b>Encroachment Permit</b>	Non-Refundable Application Fee	\$240
	Non-Refundable Administration Fee	<del>\$100</del> \$105
	County Recording Fees	Actual Recording Cost
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
<b>Service Application for New Development Projects</b>	Non-Refundable Application Fee	\$200
	Non-Refundable Administration Fee	\$500
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$2500 Refundable Deposit)

**PARK FEES**

<b>PARK DAY USE FEES</b>	
0-100 People	\$35/day
101-300 People	\$50/day
301-500 People	\$150/day
500 or more "Large Event or PSPS Community Resource Center Fee"	\$500/day
<b>JANITORIAL SERVICES</b>	
0-100 Janitorial Services (minimum two (2) hours)	\$60
101-300 Janitorial Services (minimum three (3) hours)	\$90

301-500 Janitorial Services (minimum three (3) hours)	\$120
500 or more Janitorial Services "Large Event" (Required)	\$200
<b>LEON ROSE BALL FIELD USE FEES (NON-REFUNDABLE)</b>	
Ball Field	\$25 ( <del>4-hour</del> 4-hour event) \$50 ( <del>8-hour</del> 8-hour event)
Field Lights	\$25/night
Janitorial Services	\$25/visit
District Staff Time Durning Event	\$40/hr per person
Leon Rose Deposit Fee	
<b>DISTRICT PROPERTY USE FEES</b>	
District Chairs	\$35/day
District Tables	\$35/day
P.A. System	\$45/day
Concession Stand	\$50/day
Lost Key Fee	\$25
Damaged Chair Fee	<del>\$25/chair</del> \$50/chair
Damaged Table Fee	<del>\$50/table</del> \$205/table
<b>CONCESSION STAND EQUIPMENT USE FEE</b>	
<u>Popcorn Machine</u>	<del>\$75 Day Rate/</del> Deposit \$500
<u>Nacho Cheese Machine</u>	<del>\$115 Day Rate/</del> Deposit \$500
<u>Chili Machine</u>	<del>\$115 Day Rate</del> Deposit \$500
<u>Cotton Candy Machine</u>	<del>\$115 Day Rate/</del> Deposit \$500
<b>DOG PARK USE FEES</b>	
1-2 Dogs	\$25/calendar year
3 or more	\$35/calendar year

**Groveland Community Services District**  
**Proposed Salary Range Schedule FY 2022-23**  
**Board Approved: June 29, 2023**  
**5.1% COLA Adjustment**

<b>FACTORS</b>
Range 6, Step 5, Annual <b>\$62,811.96</b>
Step Increase <b>5.00%</b>
Range Increase <b>2.50%</b>
Pay Periods per Year <b>26</b>
Hours per Year <b>2,080</b>

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	45,674	47,957	50,355	52,873	55,517	3,806	3,996	4,196	4,406	4,626	1,756.68	1,844.51	1,936.74	2,033.58	2,135.25	21.96	23.06	24.21	25.42	26.69
2	46,816	49,156	51,614	54,195	56,905	3,901	4,096	4,301	4,516	4,742	1,800.60	1,890.63	1,985.16	2,084.42	2,188.64	22.51	23.63	24.81	26.06	27.36
3	47,986	50,385	52,904	55,550	58,327	3,999	4,199	4,409	4,629	4,861	1,845.61	1,937.89	2,034.79	2,136.53	2,243.35	23.07	24.22	25.43	26.71	28.04
4	49,186	51,645	54,227	56,938	59,785	4,099	4,304	4,519	4,745	4,982	1,891.75	1,986.34	2,085.66	2,189.94	2,299.44	23.65	24.83	26.07	27.37	28.74
5	50,415	52,936	55,583	58,362	61,280	4,201	4,411	4,632	4,863	5,107	1,939.05	2,036.00	2,137.80	2,244.69	2,356.92	24.24	25.45	26.72	28.06	29.46
6	51,676	54,259	56,972	59,821	62,812	4,306	4,522	4,748	4,985	5,234	1,987.52	2,086.90	2,191.24	2,300.80	2,415.84	24.84	26.09	27.39	28.76	30.20
7	52,967	55,616	58,397	61,316	64,382	4,414	4,635	4,866	5,110	5,365	2,037.21	2,139.07	2,246.02	2,358.32	2,476.24	25.47	26.74	28.08	29.48	30.95
8	54,292	57,006	59,857	62,849	65,992	4,524	4,751	4,988	5,237	5,499	2,088.14	2,192.55	2,302.17	2,417.28	2,538.15	26.10	27.41	28.78	30.22	31.73
9	55,649	58,431	61,353	64,421	67,642	4,637	4,869	5,113	5,368	5,637	2,140.34	2,247.36	2,359.73	2,477.71	2,601.60	26.75	28.09	29.50	30.97	32.52
10	57,040	59,892	62,887	66,031	69,333	4,753	4,991	5,241	5,503	5,778	2,193.85	2,303.54	2,418.72	2,539.66	2,666.64	27.42	28.79	30.23	31.75	33.33
11	58,466	61,389	64,459	67,682	71,066	4,872	5,116	5,372	5,640	5,922	2,248.70	2,361.13	2,479.19	2,603.15	2,733.31	28.11	29.51	30.99	32.54	34.17
12	59,928	62,924	66,070	69,374	72,843	4,994	5,244	5,506	5,781	6,070	2,304.92	2,420.16	2,541.17	2,668.23	2,801.64	28.81	30.25	31.76	33.35	35.02
13	61,426	64,497	67,722	71,108	74,664	5,119	5,375	5,644	5,926	6,222	2,362.54	2,480.67	2,604.70	2,734.93	2,871.68	29.53	31.01	32.56	34.19	35.90
14	62,962	66,110	69,415	72,886	76,530	5,247	5,509	5,785	6,074	6,378	2,421.60	2,542.68	2,669.82	2,803.31	2,943.47	30.27	31.78	33.37	35.04	36.79
15	64,536	67,762	71,151	74,708	78,444	5,378	5,647	5,929	6,226	6,537	2,482.14	2,606.25	2,736.56	2,873.39	3,017.06	31.03	32.58	34.21	35.92	37.71
16	66,149	69,457	72,929	76,576	80,405	5,512	5,788	6,077	6,381	6,700	2,544.20	2,671.41	2,804.98	2,945.22	3,092.49	31.80	33.39	35.06	36.82	38.66
17	67,803	71,193	74,753	78,490	82,415	5,650	5,933	6,229	6,541	6,868	2,607.80	2,738.19	2,875.10	3,018.85	3,169.80	32.60	34.23	35.94	37.74	39.62
18	69,498	72,973	76,621	80,452	84,475	5,791	6,081	6,385	6,704	7,040	2,673.00	2,806.65	2,946.98	3,094.33	3,249.04	33.41	35.08	36.84	38.68	40.61
19	71,235	74,797	78,537	82,464	86,587	5,936	6,233	6,545	6,872	7,216	2,739.82	2,876.81	3,020.65	3,171.68	3,330.27	34.25	35.96	37.76	39.65	41.63
20	73,016	76,667	80,500	84,525	88,752	6,085	6,389	6,708	7,044	7,396	2,808.32	2,948.73	3,096.17	3,250.98	3,413.53	35.10	36.86	38.70	40.64	42.67
21	74,842	78,584	82,513	86,639	90,970	6,237	6,549	6,876	7,220	7,581	2,878.52	3,022.45	3,173.57	3,332.25	3,498.86	35.98	37.78	39.67	41.65	43.74
22	76,713	80,548	84,576	88,804	93,245	6,393	6,712	7,048	7,400	7,770	2,950.49	3,098.01	3,252.91	3,415.56	3,586.34	36.88	38.73	40.66	42.69	44.83
23	78,630	82,562	86,690	91,025	95,576	6,553	6,880	7,224	7,585	7,965	3,024.25	3,175.46	3,334.23	3,500.95	3,675.99	37.80	39.69	41.68	43.76	45.95
24	80,596	84,626	88,857	93,300	97,965	6,716	7,052	7,405	7,775	8,164	3,099.86	3,254.85	3,417.59	3,588.47	3,767.89	38.75	40.69	42.72	44.86	47.10
25	82,611	86,742	91,079	95,633	100,414	6,884	7,228	7,590	7,969	8,368	3,177.35	3,336.22	3,503.03	3,678.18	3,862.09	39.72	41.70	43.79	45.98	48.28
26	84,676	88,910	93,356	98,024	102,925	7,056	7,409	7,780	8,169	8,577	3,256.79	3,419.62	3,590.61	3,770.14	3,958.64	40.71	42.75	44.88	47.13	49.48
27	86,793	91,133	95,690	100,474	105,498	7,233	7,594	7,974	8,373	8,791	3,338.20	3,505.12	3,680.37	3,864.39	4,057.61	41.73	43.81	46.00	48.30	50.72
28	88,963	93,411	98,082	102,986	108,135	7,414	7,784	8,173	8,582	9,011	3,421.66	3,592.74	3,772.38	3,961.00	4,159.05	42.77	44.91	47.15	49.51	51.99
29	91,187	95,747	100,534	105,561	110,839	7,599	7,979	8,378	8,797	9,237	3,507.20	3,682.56	3,866.69	4,060.02	4,263.03	43.84	46.03	48.33	50.75	53.29
30	93,467	98,140	103,047	108,200	113,610	7,789	8,178	8,587	9,017	9,467	3,594.88	3,774.63	3,963.36	4,161.52	4,369.60	44.94	47.18	49.54	52.02	54.62
31	95,804	100,594	105,623	110,905	116,450	7,984	8,383	8,802	9,242	9,704	3,684.75	3,868.99	4,062.44	4,265.56	4,478.84	46.06	48.36	50.78	53.32	55.99
32	98,199	103,109	108,264	113,677	119,361	8,183	8,592	9,022	9,473	9,947	3,776.87	3,965.72	4,164.00	4,372.20	4,590.81	47.21	49.57	52.05	54.65	57.39
33	100,654	105,686	110,971	116,519	122,345	8,388	8,807	9,248	9,710	10,195	3,871.29	4,064.86	4,268.10	4,481.51	4,705.58	48.39	50.81	53.35	56.02	58.82
34	103,170	108,328	113,745	119,432	125,404	8,597	9,027	9,479	9,953	10,450	3,968.08	4,166.48	4,374.80	4,593.54	4,823.22	49.60	52.08	54.69	57.42	60.29
35	105,749	111,037	116,589	122,418	128,539	8,812	9,253	9,716	10,201	10,712	4,067.28	4,270.64	4,484.17	4,708.38	4,943.80	50.84	53.38	56.05	58.85	61.80
36	108,393	113,813	119,503	125,478	131,752	9,033	9,484	9,959	10,457	10,979	4,168.96	4,377.41	4,596.28	4,826.09	5,067.40	52.11	54.72	57.45	60.33	63.34
37	111,103	116,658	122,491	128,615	135,046	9,259	9,721	10,208	10,718	11,254	4,273.18	4,486.84	4,711.19	4,946.75	5,194.08	53.41	56.09	58.89	61.83	64.93
38	113,880	119,574	125,553	131,831	138,422	9,490	9,965	10,463	10,986	11,535	4,380.01	4,599.01	4,828.97	5,070.41	5,323.93	54.75	57.49	60.36	63.38	66.55
39	116,727	122,564	128,692	135,127	141,883	9,727	10,214	10,724	11,261	11,824	4,489.51	4,713.99	4,949.69	5,197.17	5,457.03	56.12	58.92	61.87	64.96	68.21

**Groveland Community Services District  
Proposed Salary Range Schedule FY 2022-23  
Board Approved: June 29, 2023  
5.1% COLA Adjustment**

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	119,646	125,628	131,909	138,505	145,430	9,970	10,469	10,992	11,542	12,119	4,601.75	4,831.84	5,073.43	5,327.10	5,593.46	57.52	60.40	63.42	66.59	69.92
41	122,637	128,769	135,207	141,967	149,066	10,220	10,731	11,267	11,831	12,422	4,716.80	4,952.64	5,200.27	5,460.28	5,733.30	58.96	61.91	65.00	68.25	71.67
42	125,703	131,988	138,587	145,516	152,792	10,475	10,999	11,549	12,126	12,733	4,834.72	5,076.45	5,330.27	5,596.79	5,876.63	60.43	63.46	66.63	69.96	73.46
43	128,845	135,287	142,052	149,154	156,612	10,737	11,274	11,838	12,430	13,051	4,955.58	5,203.36	5,463.53	5,736.71	6,023.54	61.94	65.04	68.29	71.71	75.29
44	132,066	138,670	145,603	152,883	160,527	11,006	11,556	12,134	12,740	13,377	5,079.47	5,333.45	5,600.12	5,880.13	6,174.13	63.49	66.67	70.00	73.50	77.18
45	135,368	142,136	149,243	156,705	164,541	11,281	11,845	12,437	13,059	13,712	5,206.46	5,466.78	5,740.12	6,027.13	6,328.49	65.08	68.33	71.75	75.34	79.11
46	138,752	145,690	152,974	160,623	168,654	11,563	12,141	12,748	13,385	14,055	5,336.62	5,603.45	5,883.63	6,177.81	6,486.70	66.71	70.04	73.55	77.22	81.08
47	142,221	149,332	156,799	164,639	172,870	11,852	12,444	13,067	13,720	14,406	5,470.04	5,743.54	6,030.72	6,332.25	6,648.86	68.38	71.79	75.38	79.15	83.11
48	145,777	153,065	160,719	168,755	177,192	12,148	12,755	13,393	14,063	14,766	5,606.79	5,887.13	6,181.48	6,490.56	6,815.09	70.08	73.59	77.27	81.13	85.19
49	149,421	156,892	164,737	172,973	181,622	12,452	13,074	13,728	14,414	15,135	5,746.96	6,034.31	6,336.02	6,652.82	6,985.46	71.84	75.43	79.20	83.16	87.32
50	153,156	160,814	168,855	177,298	186,163	12,763	13,401	14,071	14,775	15,514	5,890.63	6,185.16	6,494.42	6,819.14	7,160.10	73.63	77.31	81.18	85.24	89.50
51	156,985	164,835	173,076	181,730	190,817	13,082	13,736	14,423	15,144	15,901	6,037.90	6,339.79	6,656.78	6,989.62	7,339.10	75.47	79.25	83.21	87.37	91.74
52	160,910	168,955	177,403	186,273	195,587	13,409	14,080	14,784	15,523	16,299	6,188.85	6,498.29	6,823.20	7,164.36	7,522.58	77.36	81.23	85.29	89.55	94.03
53	164,933	173,179	181,838	190,930	200,477	13,744	14,432	15,153	15,911	16,706	6,343.57	6,660.74	6,993.78	7,343.47	7,710.64	79.29	83.26	87.42	91.79	96.38
54	169,056	177,509	186,384	195,704	205,489	14,088	14,792	15,532	16,309	17,124	6,502.16	6,827.26	7,168.63	7,527.06	7,903.41	81.28	85.34	89.61	94.09	98.79
55	173,282	181,947	191,044	200,596	210,626	14,440	15,162	15,920	16,716	17,552	6,664.71	6,997.95	7,347.84	7,715.23	8,101.00	83.31	87.47	91.85	96.44	101.26
56	177,615	186,495	195,820	205,611	215,892	14,801	15,541	16,318	17,134	17,991	6,831.33	7,172.89	7,531.54	7,908.12	8,303.52	85.39	89.66	94.14	98.85	103.79
57	182,055	191,158	200,715	210,751	221,289	15,171	15,930	16,726	17,563	18,441	7,002.11	7,352.22	7,719.83	8,105.82	8,511.11	87.53	91.90	96.50	101.32	106.39
58	186,606	195,937	205,733	216,020	226,821	15,551	16,328	17,144	18,002	18,902	7,177.16	7,536.02	7,912.82	8,308.46	8,723.89	89.71	94.20	98.91	103.86	109.05
59	191,271	200,835	210,877	221,421	232,492	15,939	16,736	17,573	18,452	19,374	7,356.59	7,724.42	8,110.64	8,516.18	8,941.98	91.96	96.56	101.38	106.45	111.77
60	196,053	205,856	216,149	226,956	238,304	16,338	17,155	18,012	18,913	19,859	7,540.51	7,917.53	8,313.41	8,729.08	9,165.53	94.26	98.97	103.92	109.11	114.57
61	200,955	211,002	221,552	232,630	244,261	16,746	17,584	18,463	19,386	20,355	7,729.02	8,115.47	8,521.24	8,947.31	9,394.67	96.61	101.44	106.52	111.84	117.43
62	205,978	216,277	227,091	238,446	250,368	17,165	18,023	18,924	19,870	20,864	7,922.25	8,318.36	8,734.28	9,170.99	9,629.54	99.03	103.98	109.18	114.64	120.37
63	211,128	221,684	232,768	244,407	256,627	17,594	18,474	19,397	20,367	21,386	8,120.30	8,526.32	8,952.63	9,400.26	9,870.28	101.50	106.58	111.91	117.50	123.38
64	216,406	227,226	238,588	250,517	263,043	18,034	18,936	19,882	20,876	21,920	8,323.31	8,739.47	9,176.45	9,635.27	10,117.03	104.04	109.24	114.71	120.44	126.46
65	221,816	232,907	244,552	256,780	269,619	18,485	19,409	20,379	21,398	22,468	8,531.39	8,957.96	9,405.86	9,876.15	10,369.96	106.64	111.97	117.57	123.45	129.62
66	227,362	238,730	250,666	263,199	276,359	18,947	19,894	20,889	21,933	23,030	8,744.68	9,181.91	9,641.01	10,123.06	10,629.21	109.31	114.77	120.51	126.54	132.87
67	233,046	244,698	256,933	269,779	283,268	19,420	20,391	21,411	22,482	23,606	8,963.29	9,411.46	9,882.03	10,376.13	10,894.94	112.04	117.64	123.53	129.70	136.19
68	238,872	250,815	263,356	276,524	290,350	19,906	20,901	21,946	23,044	24,196	9,187.38	9,646.74	10,129.08	10,635.54	11,167.31	114.84	120.58	126.61	132.94	139.59
69	244,844	257,086	269,940	283,437	297,609	20,404	21,424	22,495	23,620	24,801	9,417.06	9,887.91	10,382.31	10,901.42	11,446.50	117.71	123.60	129.78	136.27	143.08
70	250,965	263,513	276,689	290,523	305,049	20,914	21,959	23,057	24,210	25,421	9,652.49	10,135.11	10,641.87	11,173.96	11,732.66	120.66	126.69	133.02	139.67	146.66
71	257,239	270,101	283,606	297,786	312,675	21,437	22,508	23,634	24,816	26,056	9,893.80	10,388.49	10,907.91	11,453.31	12,025.97	123.67	129.86	136.35	143.17	150.32
72	263,670	276,853	290,696	305,231	320,492	21,972	23,071	24,225	25,436	26,708	10,141.14	10,648.20	11,180.61	11,739.64	12,326.62	126.76	133.10	139.76	146.75	154.08
73	270,261	283,775	297,963	312,861	328,505	22,522	23,648	24,830	26,072	27,375	10,394.67	10,914.41	11,460.13	12,033.13	12,634.79	129.93	136.43	143.25	150.41	157.93
74	277,018	290,869	305,412	320,683	336,717	23,085	24,239	25,451	26,724	28,060	10,654.54	11,187.27	11,746.63	12,333.96	12,950.66	133.18	139.84	146.83	154.17	161.88
75	283,943	298,141	313,048	328,700	345,135	23,662	24,845	26,087	27,392	28,761	10,920.90	11,466.95	12,040.30	12,642.31	13,274.43	136.51	143.34	150.50	158.03	165.93
76	291,042	305,594	320,874	336,918	353,763	24,254	25,466	26,739	28,076	29,480	11,193.93	11,753.62	12,341.30	12,958.37	13,606.29	139.92	146.92	154.27	161.98	170.08
77	298,318	313,234	328,896	345,341	362,608	24,860	26,103	27,408	28,778	30,217	11,473.77	12,047.46	12,649.84	13,282.33	13,946.44	143.42	150.59	158.12	166.03	174.33
78	305,776	321,065	337,118	353,974	371,673	25,481	26,755	28,093	29,498	30,973	11,760.62	12,348.65	12,966.08	13,614.39	14,295.10	147.01	154.36	162.08	170.18	178.69
79	313,420	329,091	345,546	362,823	380,965	26,118	27,424	28,796	30,235	31,747	12,054.63	12,657.36	13,290.23	13,954.74	14,652.48	150.68	158.22	166.13	174.43	183.16
80	321,256	337,319	354,185	371,894	390,489	26,771	28,110	29,515	30,991	32,541	12,356.00	12,973.80	13,622.49	14,303.61	15,018.79	154.45	162.17	170.28	178.80	187.73
81	329,287	345,752	363,039	381,191	400,251	27,441	28,813	30,253	31,766	33,354	12,664.90	13,298.14	13,963.05	14,661.20	15,394.26	158.31	166.23	174.54	183.27	192.43
82	337,520	354,396	372,115	390,721	410,257	28,127	29,533	31,010	32,560	34,188	12,981.52	13,630.60	14,312.13	15,027.73	15,779.12	162.27	170.38	179.00	187.85	197.24
83	345,958	363,255	381,418	400,489	420,514	28,830	30,271	31,785	33,374	35,043	13,306.06	13,971.36	14,669.93	15,403.43	16,173.60	166.33	174.64	183.37	192.54	202.17
84	354,606	372,337	390,954	410,501	431,026	29,551	31,028	32,579	34,208	35,919	13,638.71	14,320.65	15,036.68	15,788.51	16,577.94	170.48	179.01	187.96	197.36	207.22
85	363,472	381,645	400,727	420,764	441,802	30,289	31,804	33,394	35,064	36,817	13,979.68	14,678.66	15,412.60	16,183.23	16,992.39	174.75	183.48	192.66	202.29	212.40
86	372,558	391,186	410,746	431,283	452,847	31,047	32,599	34,229	35,940	37,737	14,329.17	15,045.63	15,797.91	16,587.81	17,417.20	179.11	188.07	197.47	207.35	217.71
87	381,872	400,966	421,014	442,065	464,168	31,823	33,414	35,085	36,839	38,681	14,687.40	15,421.77	16,192.86	17,002.50	17,852.63	183.59	192.77	202.41	212.53	223.16
88	391,419	410,990	431,540	453,117	475,772	32,618	34,249	35,962	37,760	39,648	15,054.59	15,807.31	16,597.68	17,427.56	18,298.94	188.18	197.59	207.47		

**Groveland Community Services District  
Proposed Salary Range Schedule FY 2022-23  
Board Approved: June 29, 2023  
5.1% COLA Adjustment**

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
<b>92</b>	432,054	453,656	476,339	500,156	525,164	36,004	37,805	39,695	41,680	43,764	16,617.45	17,448.32	18,320.73	19,236.77	20,198.61	207.72	218.10	229.01	240.46	252.48
<b>93</b>	442,855	464,998	488,248	512,660	538,293	36,905	38,750	40,687	42,722	44,858	17,032.88	17,884.53	18,778.75	19,717.69	20,703.57	212.91	223.56	234.73	246.47	258.79
<b>94</b>	453,926	476,623	500,454	525,476	551,750	37,827	39,719	41,704	43,790	45,979	17,458.70	18,331.64	19,248.22	20,210.63	21,221.16	218.23	229.15	240.60	252.63	265.26
<b>95</b>	465,274	488,538	512,965	538,613	565,544	38,773	40,712	42,747	44,884	47,129	17,895.17	18,789.93	19,729.43	20,715.90	21,751.69	223.69	234.87	246.62	258.95	271.90
<b>96</b>	476,906	500,752	525,789	552,079	579,683	39,742	41,729	43,816	46,007	48,307	18,342.55	19,259.68	20,222.66	21,233.79	22,295.48	229.28	240.75	252.78	265.42	278.69
<b>97</b>	488,829	513,270	538,934	565,881	594,175	40,736	42,773	44,911	47,157	49,515	18,801.11	19,741.17	20,728.23	21,764.64	22,852.87	235.01	246.76	259.10	272.06	285.66
<b>98</b>	501,050	526,102	552,407	580,028	609,029	41,754	43,842	46,034	48,336	50,752	19,271.14	20,234.70	21,246.43	22,308.76	23,424.19	240.89	252.93	265.58	278.86	292.80
<b>99</b>	513,576	539,255	566,217	594,528	624,255	42,798	44,938	47,185	49,544	52,021	19,752.92	20,740.57	21,777.59	22,866.47	24,009.80	246.91	259.26	272.22	285.83	300.12
<b>100</b>	526,415	552,736	580,373	609,392	639,861	43,868	46,061	48,364	50,783	53,322	20,246.74	21,259.08	22,322.03	23,438.14	24,610.04	253.08	265.74	279.03	292.98	307.63

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

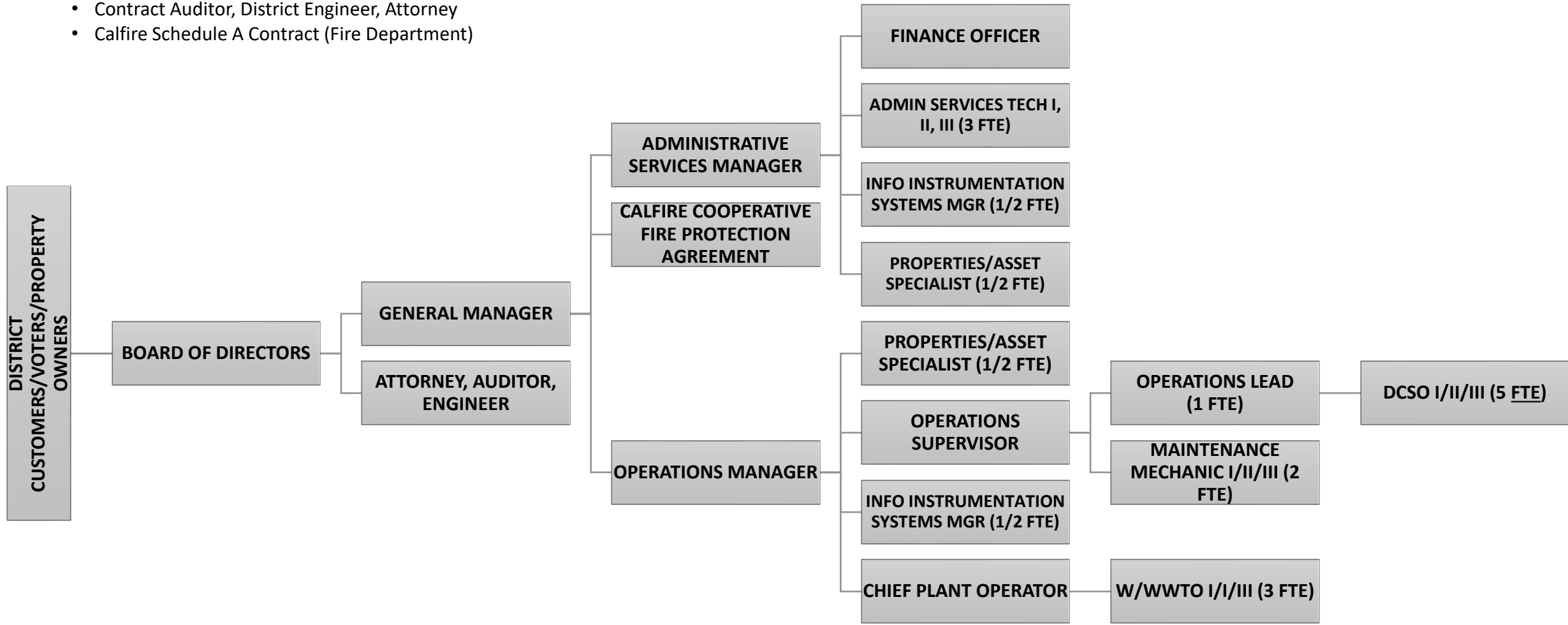
Class Title	Salary Range	Maximum Monthly Salary
Administrative Services Technician I	3	\$4,861
Administrative Services Technician II	7	\$5,365
Administrative Services Technician III	13	\$6,222
Chief Plant Operator	27	\$8,791
Collection and Distribution System Operator I	5	\$5,107
Collection and Distribution System Operator II	11	\$5,922
Collection and Distribution System Operator III	15	\$6,537
Collections and Distribution Lead	19	\$7,216
Accountant	20	\$7,396
Finance Officer	40	\$12,119
Maintenance Mechanic I	11	\$5,922
Maintenance Mechanic II	17	\$6,868
Maintenance Mechanic III	21	\$7,581
Administrative Services Manager	29	\$9,237
Operations & Maintenance Manager	38	\$11,535
Information/Instrumentation Systems Manager	35	\$10,712
Operations & Maintenance Supervisor	27	\$8,791
Water/Wastewater Operator I	9	\$5,637
Water/Wastewater Operator II	15	\$6,537
Water/Wastewater Operator III	19	\$7,216
General Manager	Contract	\$187,566 Annually
Board Members	N/A	\$110.25 per Meeting



# GCSD Organizational Chart- Proposed FY 2023-24

**APPROVED HEADCOUNT 2-09-2021:**

- 21 FTE
- Contract Auditor, District Engineer, Attorney
- Calfire Schedule A Contract (Fire Department)



**RESOLUTION 40-2023**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT ADOPTING THE DISTRICT'S FINAL 2023/2024 FISCAL YEAR BUDGET AND RELATED ACTIONS**

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

**WHEREAS**, at the District's special meeting held on June 29, 2023 the General Manager presented a review of the preliminary FY 2023-2024 Budget; and

**WHEREAS**, the Board directed the General Manager to prepare the final budget and schedule a Public Hearing before September 1, 2023: and

**WHEREAS**, the Notice of Public Hearing regarding the final budget adoption was duly published on July 29, 2023 in the local newspaper as required by law; and

**WHEREAS**, the final draft 2023-2024 budget is included herein for consideration; and

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

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

1. Budget Preparation Memorandum
2. 2023-2024 Final Draft Budget
3. Appropriations Limit
4. Investment of District Funds Policy
5. Miscellaneous Fee Schedule
6. Employee Salary Schedule
7. Organizational Chart

**BE IT FURTHER RESOLVED** The board and public will then have the opportunity to provide input on the final budget during the public hearing on August 14th, 2023 for the adoption the 2023/2024 Final Budget.

**PASSED AND ADOPTED** by the Board of Directors of the Groveland Community Services District on August 14, 2023, by the following vote:

AYES:

NOES:

ABSENT:

APPROVE:

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Nancy Mora, Board President

ATTEST:

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Rachel Pearlman, Board Secretary

**CERTIFICATE OF SECRETARY**

I, Rachel Pearlman, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on August 14, 2023.

DATED: \_\_\_\_\_