

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget

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

Groveland Community Services District
 Final Adopted 2019/2020 Annual Budget
 ADMIN-REVENUE

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

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
ADMIN-EXPENSES**

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

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
OPEB/Pension Unfunded Liability					
Transfer to OPEB Trust	185,000	161,000	(24,000)		
Pension Unfunded Liability	140,000	165,500	25,500	18%	Increase in Unfunded Liability
TOTAL OPEB/PENSION UNFUNDED LIABILITY	325,000	326,500	1,500		
Admin Operating Expense					
Bank Fees	3,200	3,500	300	9%	
Credit Card Merchant Fees	36,500	36,500	-	0%	
Office Supplies	7,800	7,800	-	0%	
Membership/Subscriptions (IRWMP/CSDA)	6,761	18,000	11,239	166%	IRWMP
LAFCO Fees		4,400	4,400		
Computer Maint./Equip/ Licenses/IT	24,051	75,000	50,949	212%	Added 20K from 200 fund, IT Added
Office Expense	53,500	65,000	11,500	21%	Increased printing and advertising and closer to actuals
Training, Conferences, Travel	12,000	12,000	-	0%	
District Telephone Services	20,200	20,200	-	0%	
Bad Debt	3,000	3,000	-	0%	
Employee Medical Testing	300	300	-	0%	
Cost of Bond Issuance (actuals)	3,250	6,250	3,000	92%	Based on actuals
District General Liability Insurance	87,255	108,200	20,945	24%	No Longevity Discount this year
Misc. Expense	400	400	-	0%	
TOTAL ADMIN OPERATING EXPENSE	258,217	360,550	102,333		

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Outside Services					
Janitorial Service/Supplies	4,300	4,500	200	5%	
Consultant Fees	12,000	12,000	-	0%	
District IT Services	35,000		(35,000)	-100%	Added to Computer Maint Line item
CPA Services/Annual Audit	51,200	51,200	-	0%	
Legal Counsel Services	31,000	31,000	-	0%	
Actuarial Review (GASB-OPEB)		2,000	2,000		
Classification & Comp Study	20,000	3,000	(17,000)	-85%	Final Part of Comp Study
Public Relations/Communications	30,000	30,000	-	0%	Social media, photo, outreach
TOTAL OUTSIDE SERVICES	183,500	133,700	(49,800)		
Leases					
Copystar 5550 GE Capital	5,700	5,700	-	0%	
FP Mail Machine	1,200	1,350	150	13%	
Avaya Phone System	2,251	2,250	(1)	0%	
TOTAL LEASES	9,151	9,300	149		
TOTAL ADMIN EXPENSE	1,342,273	1,537,182	194,909	12.7%	Overall % Change

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
Capital Outlay**

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

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
Capital Outlay**

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

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
Capital Outlay**

SEWER CAPITAL OUTLAY				
CIP Project	18/19 Approved	18/19 Projected	19/20 Proposed	COMMENTS
Downtown Groveland/BOF Rehab Planning	155,000	26,704	128,000	Total remaining
OES Flume Project	522,419	7,452	489,151	Engineering expense in 18/19. Project est. to be completed in 19/20
Sludge Drying Bed Concrete Slab, Res 10-18	95,517	110,529		Project completed with change order of additional concrete
Replace STP Reservoir 1 Valves	42,600	2,000	40,600	Engineering expense only in 18/19. Project carried forward
Replacement of Storm Damaged Sewer	2,000			Cal OES did not accept project
Wastewater Pump Replacements	24,000	4,678	24,000	Ongoing
Building Upgrades/Repairs	16,000	9,580	20,710	Admin, Maint, Ops, and Treatment building repairs. See Budget memo for 18/19 completed work
Culvert & Restore Perc Ponds, LS#7 & 16	31,000	30,300		Project completed (flood damage)
Truck #9 Replacement	9,600	9,413		Truck Purchased
Ferretti Rd. Sewer Main Storm Damage	20,000	14,921		Project completed (flood damage)
Office driveway, parking lots restoration, remove dirt behind buildings (March Flood)	17,000	16,645		Project completed (flood damage)
Parking lot repairs, seal coat, Light Poles	26,600	6,473		Lighting completed; parking lot postponed
SMC Soft Start Controller		4,963		Recoded as asset
STP Drying Bed Fence		5,223		Recoded as asset
GPS Field Verification for Map Updates			4,800	For digitized mapping implementation
Concrete/Grading by Screw Press			85,000	Sludge handling
Sludge Pump			65,000	For screw press sludge handling efficiency
LS#10 Control Center Upgrades			10,000	Control cabinet repair
Culvert Headwall @ Flume			10,000	Protect new portion of flume
Road Maintenance			80,000	Dam and portions of District roads
Admin Parking Lot Upgrade (5 Yr Plan)			38,000	Start of 5 year lot repair
Mechanic Tools			3,800	New tool purchase
Fuel Tank Painting/Electronic Logging			5,700	General Maintenance and improved use accountability
Water Wagon			1,920	Compliance
Truck #17 Replacement			43,200	New crane body mechanics truck/safety
Washer/Dryer			8,000	New system for better disinfection of uniforms
Computers/Ipads			5,700	New Maintenance Program Software (SEMS)
Sewer Master Plan			60,000	For District's future planning
TOTAL CAPITAL OUTLAY	961,736	248,881	1,123,581	

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
Capital Outlay**

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

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
Capital Outlay**

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

**Groveland Community Services District
Final Adopted 2019/20 Annual Budget
WATER-REVENUE**

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

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
WATER-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Salaries					
Regular Time	300,903	356,808	55,905	19%	Salary Increases
Overtime	19,163	19,423	260	1%	
On Call	21,900	21,900	-	0%	
Admin Leave	707	909	202	29%	Salary Increases
Vacation Leave	15,770	19,061	3,291	21%	"
Sick Leave	14,424	17,111	2,687	19%	"
Holiday Pay	13,230	15,695	2,465	19%	"
TOTAL SALARIES	386,097	450,908	64,811		
Benefits					
CalPERS Retirement	24,900	31,114	6,214	25%	Salary Increases
FICA	22,022	24,453	2,431	11%	"
Medicare	5,150	5,719	569	11%	"
SUI	2,604	2,503	(102)	-4%	
Workers Comp	15,217	15,802	585	4%	
Health/Vision/Dental Insurance	97,822	101,807	3,985	4%	
TOTAL BENEFITS	167,715	181,397	13,682		
Retiree Medical					
Retiree Medical	55,760	50,000	(5,760)	-10%	Anticipated Inc didn't occur, closer to actuals, CSBA
TOTAL RETIREE MEDICAL	55,760	50,000	(5,760)		

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
WATER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Fuel	27,900	33,500	5,600	20%	Fuel price increase (PSPS)
Water Meters	15,000	15,000	-		
Uniform/Clothing	12,240	12,500	260	2%	
Tools/Equipment	4,000	7,000	3,000	75%	Closer to actuals
Lab Supplies & Equipment	2,425		(2,425)		Combined w/R/M Treatment
Repair & Maintenance-General	40,000	40,000	-	0%	
Repair & Maintenance-Vehicles	35,000	25,000	(10,000)		
Repair & Maint. -Trans/Distribution	41,000	46,000	5,000	12%	Reallocated funds from another line item
Repair & Maintenance- Treatment	38,800	46,500	7,700	20%	Added Lab Sup./Equip. to line item
Repair & Maintenance- Equipment	22,000	22,000	-	0%	
Water Tank Cleaning	8,000	8,000	-	0%	
Safety Supplies	10,472	11,000	528	5%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	256,837	266,500	9,663		
Outside Services					
Janitorial Services & Supplies	6,600	8,000	1,400	21%	Closer to Actuals, Increase in Supplies
Engineering	15,000	20,000	5,000	33%	USDA Funding Application
Aqua Labs-Lab Tests	44,000	44,000	-	0%	
Conservation Crew	2,000	2,000	-	0%	
Computer Programming/Maint/IT Services	84,532	70,000	(14,532)	-17%	Moved \$14K to Admin
Water Rate Study			-		
Master Plan Development	60,000	60,000	-	0%	Funded by Capital Allocation
System Map Update/Digitize	25,000	20,000	(5,000)	-20%	Less expense expected
TOTAL OUTSIDE SERVICES	237,132	224,000	(13,132)		
Cost of Water					
SFPUC	190,000	190,000	-	0%	
Tunnel Shutdown Related Costs	25,000	25,000	-	0%	
TOTAL COST OF WATER	215,000	215,000	-		

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
WATER-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Other					
Utilities	105,000	115,000	10,000	10%	Closer to actuals and anticipated increases
Membership & Subscriptions		4,080	4,080		CalCAD/GIS Hosting/SEMS
Training, Conferences & Travel	9,200	9,200	-	0%	
Employee Certification	4,000	4,000	-	0%	
Employee Medical Testing	4,850	4,850	-	0%	
Chemicals	45,000	45,000	-	0%	
Permits & Licenses	10,000	10,000	-	0%	
TOTAL OTHER	178,050	192,130	14,080		
Lease Expense					
Alternative Water Supply (AWS)	5,000	5,000	-	0%	
TOTAL LEASE EXPENSE	5,000	5,000	-	0%	
TOTAL WATER EXPENSES	1,501,591	1,584,935	83,344		
Admin Allocation Transfer Out	760,290	872,900	112,610	15%	
TOTAL WATER WITH ADMIN	2,261,881	2,457,836	195,955		
Capital Outlay					
See Capital Outlay Sheet	476,399	458,708	(17,691)		
TOTAL CAPITAL OUTLAY	476,399	458,708	(17,691)		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	47,771	47,771		
TOTAL RESERVE SET-ASIDE	-	47,771	47,771		
GRAND TOTAL WITH CAPITAL	2,738,280	2,916,544	178,264	7%	

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
SEWER-REVENUE**

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

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
SEWER-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Salaries					
Regular Time	258,776	306,855	48,079	19%	Salary Increases
Overtime	16,480	16,704	224	1%	
On Call	21,900	21,900	-	0%	
Leave	608	782	174		
Vacation Leave	13,562	16,393	2,831	21%	"
Sick Leave	12,405	14,716	2,311	19%	"
Holiday Pay	11,378	13,498	2,120	19%	"
TOTAL SALARIES	335,109	390,847	55,738		
Benefits					
CalPERS Retirement	21,414	26,758	5,344	25%	Salary Increases
FICA	18,939	21,030	2,091	11%	"
Medicare	4,429	4,918	489	11%	"
SUI	2,239	2,152	(87)	-4%	
Workers Comp	13,086	13,590	504	4%	
Health/Vision/Dental Insurance	84,127	87,554	3,427	4%	
TOTAL BENEFITS	144,234	156,001	11,767		
Retiree Medical					
Retiree Medical	26,240	25,000	(1,240)	-5%	Anticipated Inc didn't occur, closer to actuals,CSBA
TOTAL RETIREE MEDICAL	26,240	25,000	(1,240)		

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
SEWER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Fuel	14,000	16,800	2,800	20%	Fuel Price Increase (PSPS)
Uniform/Clothing	5,760	6,000	240	4%	
Tools/Equipment	5,600	6,000	400	7%	
Lab Supplies & Equipment	4,000		(4,000)		Combines w/R & M Treatment
Repair & Maintenance-General	34,000	40,000	6,000	18%	Closer to actuals
Repair & Maintenance-Vehicles	17,000	12,000	(5,000)		Moved Some to R & M- Trans./Collections
Repair & Maint. -Trans/Collections	10,000	20,000	10,000	100%	Re-allocated from R&M Vehicles & Treatment
Repair & Maintenance- Treatment	19,500	20,000	500	3%	Moved Some to R & M- Trans./Collections
Repair & Maintenance- Equipment	20,000	20,000	-	0%	
Safety Supplies	4,928	5,000	72	1%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	134,788	145,800	11,012		
Outside Services					
Janitorial Service & Supplies	3,100	4,000	900	29%	Closer to Actuals, Increase in Supplies
Engineering	8,000	20,000	12,000	150%	USDA Funding Application, Change Split to 50%
Aqua Labs-Lab Tests	22,000	22,000	-	0%	
Programming/Support	35,368	30,000	(5,368)	-15%	Moved \$6K to Admin
Annual Collections System Camera Insp.	55,000	60,000	5,000	9%	
Biosolids Disposal	7,000	8,000	1,000	14%	Anticipated increase
Groundwater Monitoring	3,000	5,000	2,000	67%	Closer to actuals
Conservation Crew	2,000	2,000	-	0%	
Master Plan Development	60,000	60,000	-	0%	Funded by Capital Allocation
System Map Update/Digitize	25,000	10,000	(15,000)	-60%	Less expense expected
TOTAL OUTSIDE SERVICES	220,468	221,000	532		

**Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
SEWER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Other					
Utilities	115,000	126,000	11,000	10%	Anticipated increase
Memberships & Subscriptions		1,920	1,920		CalCAD/GIS Hosting/SEMS
Training, Conferences & Travel	7,000	7,000	-	0%	
Employee Certification	3,700	5,000	1,300	35%	Anticipated certification increase
Employee Medical Testing	2,500	2,500	-	0%	
Chemicals/Odor Control	35,000	35,000	-	0%	
Dam Monitoring Survey	2,000	2,000	-	0%	
Permits & Licenses	40,000	40,000	-	0%	
TOTAL OTHER	205,200	219,420	14,220		
Lease Expense					
Screwpress	36,395	-	(36,395)	-100%	Paid Off
TOTAL LEASE EXPENSE	36,395	-	(36,395)	-100%	
TOTAL SEWER EXPENSES	1,102,434	1,158,069	55,635		
Admin Allocation Transfer Out	502,383	574,243	71,860	14%	
TOTAL SEWER WITH ADMIN	1,604,817	1,732,312	127,495		
Capital Outlay					
See Capital Outlay Sheet	961,736	1,123,581	161,845		
TOTAL CAPITAL OUTLAY	961,736	1,123,581	161,845		
Reserve Set-Aside					
Annual Reserve Set-Aside	100,000	100,000	-		
TOTAL RESERVE SET-ASIDE	100,000	100,000	-		
GRAND TOTAL WITH CAPITAL	2,666,553	2,955,893	289,340	11%	

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
FIRE-REVENUE

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

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
FIRE-EXPENSES

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

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	18/19 Approved	19/20 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Radio Communications	1,000	1,000	-	0%	
Fuel	9,500	11,400	1,900	20%	Fuel Price Increase
Protective Clothing/Wildland	8,000	8,000	-	0%	
Medical Supplies/EMS Equip.	1,500	1,500	-	0%	
Small Tools & Safety Equipment	1,500	1,500	-	0%	
Repair & Maint.-Station General	6,300	7,000	700	11%	
Repair & Maint.-Apparatus	16,500	16,500	-	0%	
Repair & Maint.- Equipment	1,525	2,000	475	31%	
SCBA Maintenance/Grants	7,500	7,500	-	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	53,325	56,400	3,075		
Other					
Utilities	12,000	14,000	2,000	17%	Anticipated increase
Office & Cleaning Supplies	5,900	5,900	-	0%	
Training	1,000	1,000	-		
Fire Prevention Supplies/Events	500	500	-		
Master Plan & Development Impact Study		45,000	45,000		
Jones Hill Fire Break (Grant)		166,300	166,300		
TOTAL OTHER	19,400	232,700	213,300		
TOTAL FIRE EXPENSES	1,402,482	1,720,096	317,614		
Admin Allocation Transfer Out	19,669	20,007	338	2%	
TOTAL FIRE WITH ADMIN	1,422,151	1,740,103	317,952		
Capital Outlay					
See Capital Outlay Sheet	126,040	47,340	(78,700)		
TOTAL CAPITAL OUTLAY	126,040	47,340	(78,700)		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-		
GRAND TOTAL WITH CAPITAL	1,548,191	1,787,443	239,252	15%	

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
PARKS-REVENUE

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

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
PARKS-EXPENSES

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

Groveland Community Services District
Final Adopted 2019/2020 Annual Budget
District Debt Service

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

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