



# Fiscal Year 2022/2023 Proposed Final Budget

An Informational Overview of the Budget Intent, Process and Content  
Peter J. Kampa, GM and Jennifer Flores, Administrative Services Manager | Groveland CSD  
| June 14, 2022

# GCSD Mission

Our mission is to provide environmentally sound, economic, and compliant services that meet our customer's needs for water and wastewater treatment, fire protection, and park facilities in the unincorporated township of Groveland, California.

## Purpose of Budget Agenda Item

- Provide an Overview of the Budget Preparation Process and Legal Requirements
- Understand the Purpose of the GCSD Budget
- Outline the Proposed Spending Plan for the Fiscal Year
- Receive Public Input on the Budget
- Board Budget Related Actions

# GCSD Budget Development – WHY?

- Required by California Laws and Accounting Standards
- Provides a Measure of Fiscal Accountability
- Measures Success and Achievement of Board Goals
- Identifies Cashflow for Priority Setting
- Transparency regarding how rate and tax dollars are spent

# GCSD Budget Development – HOW?

- Costs Estimated Based on Improvement Needs Identified in Service Master Plans, Engineering Studies, Maintenance Records and Replacement Strategies
- Review by and Input from GCSD Operations, Maintenance, Customer Service, Engineering and Construction Professionals
- Lead, Developed and Managed by GCSD Accounting and Management Team
- Amounts Based on Past and Projected Future Expense Trends, Number of Customers/Growth, Estimated Cost of Materials, Fuel, Supplies and Construction

## How are GCSD Services Funded?

- Sewer service – monthly utility rates, charges and fees
  - Water – monthly utility rates, charges and fees
  - Park – Property tax, cell tower leases, facility rental
  - Fire – Property tax, state reimbursement for engine rental
- 
- State constitution and laws prohibit comingling of funds among services
  - Grants available for some projects and equipment purchases

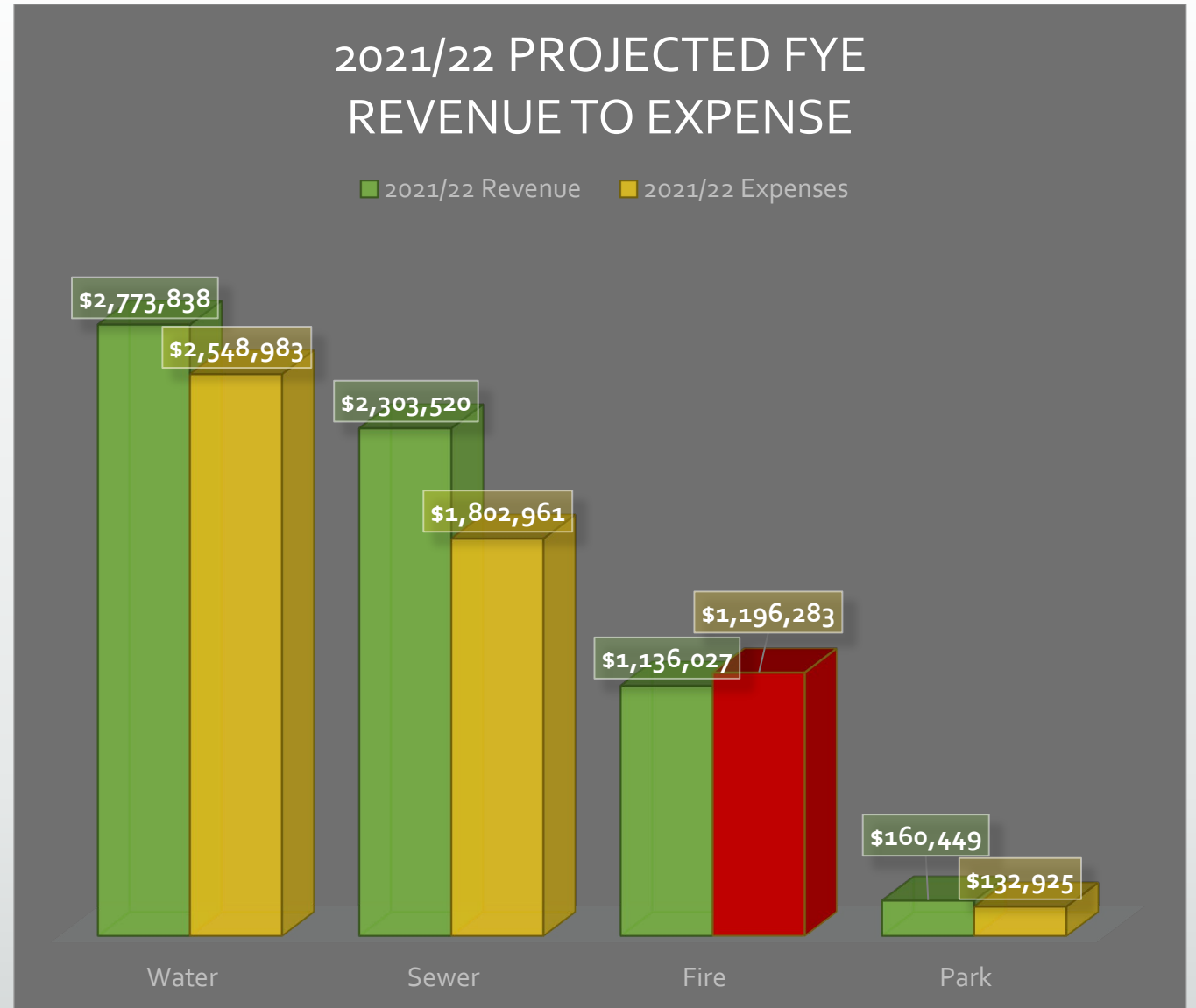
# Performance 2021/22

See Budget Narrative Section  
1.7 (Starting on Page 8)

- WWTP Blower and Generator Room Rehabilitation
- Clearwell Rehabilitation and Butler Wy Booster Project
- Ballfield Waterline Replacement
- New Tribble GPS Equipment
- Purchased 37 acres of land to provide access to Deer Flat Road and improve parks
- Repaired and replaced lift station pumps
- WWTP and Corp Yard Road Renovations
- Planning and design for dozens of projects

# Operating Expense Performance 2021/22

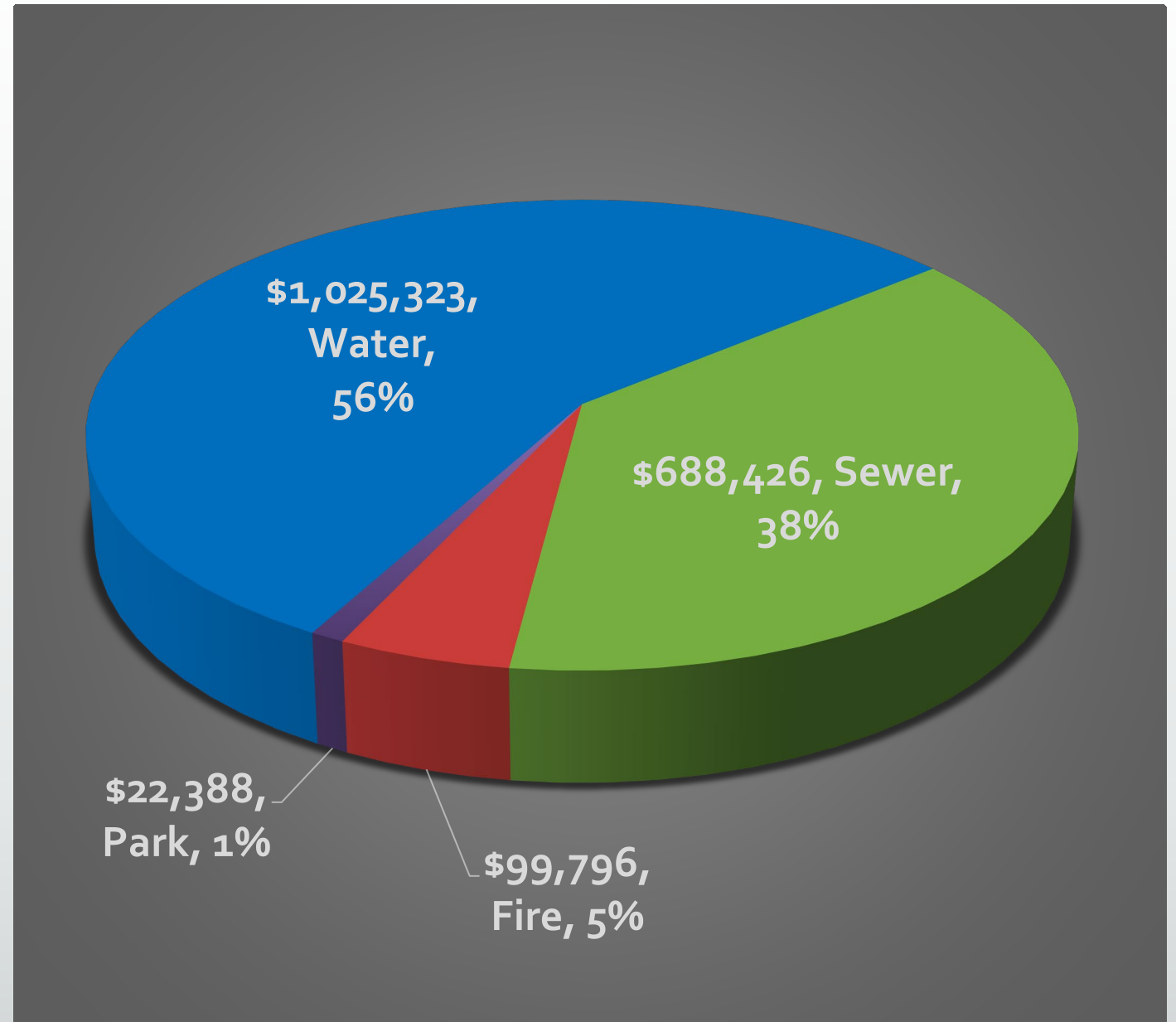
Compares the cost to deliver the service versus the revenue received, without funded contingencies or capital projects





# 2022/23 Administrative Cost Allocation

Expense Distribution to Funds

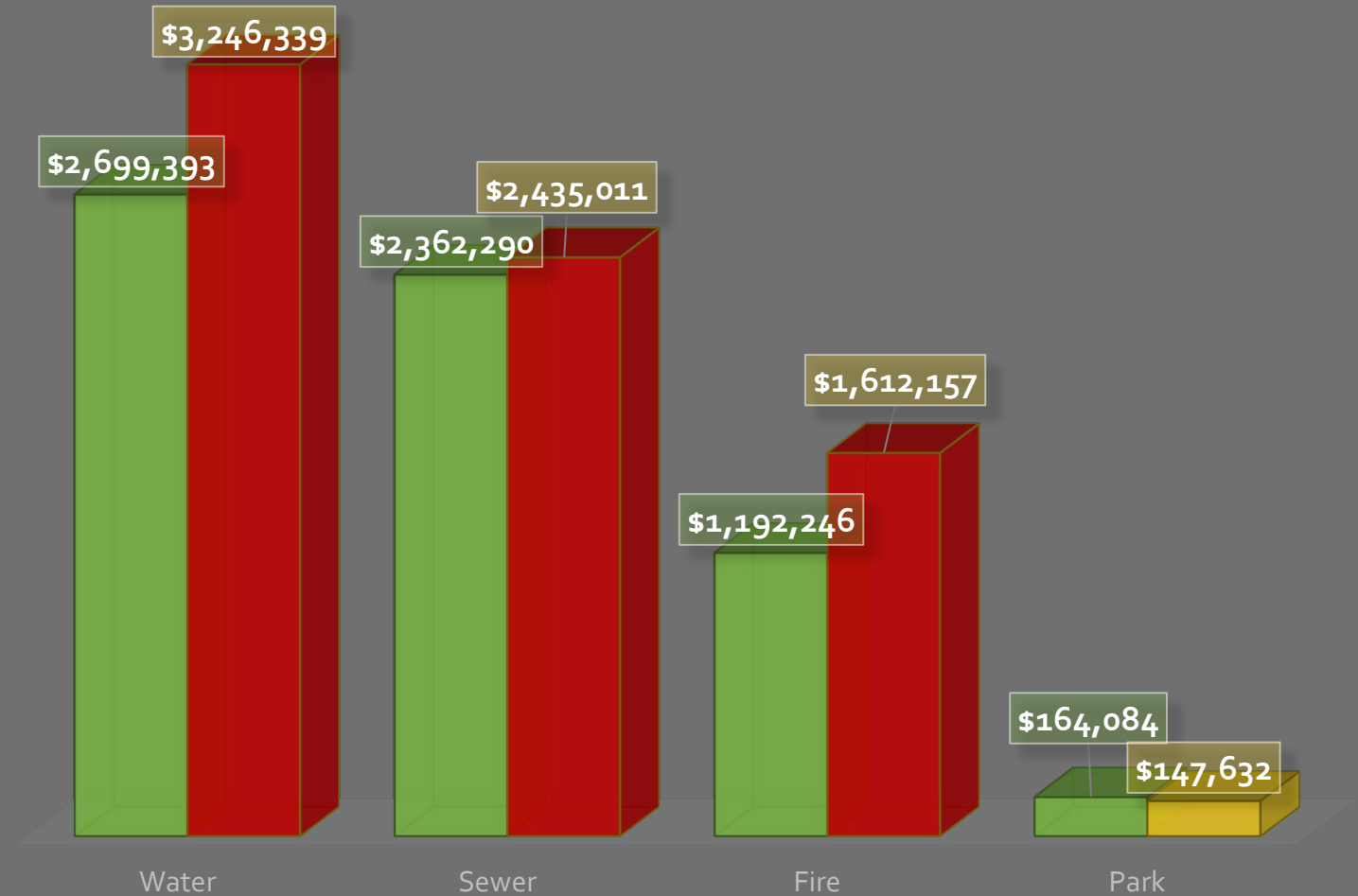


# Proposed Operating Expense 2022/23

Proposed cost to deliver services versus the revenue received, without funded contingencies or capital projects

## 2022/23 PROPOSED FYE REVENUE TO EXPENSE

■ 2022/23 Revenue ■ 2022/23 Expenses



# Capital Funding

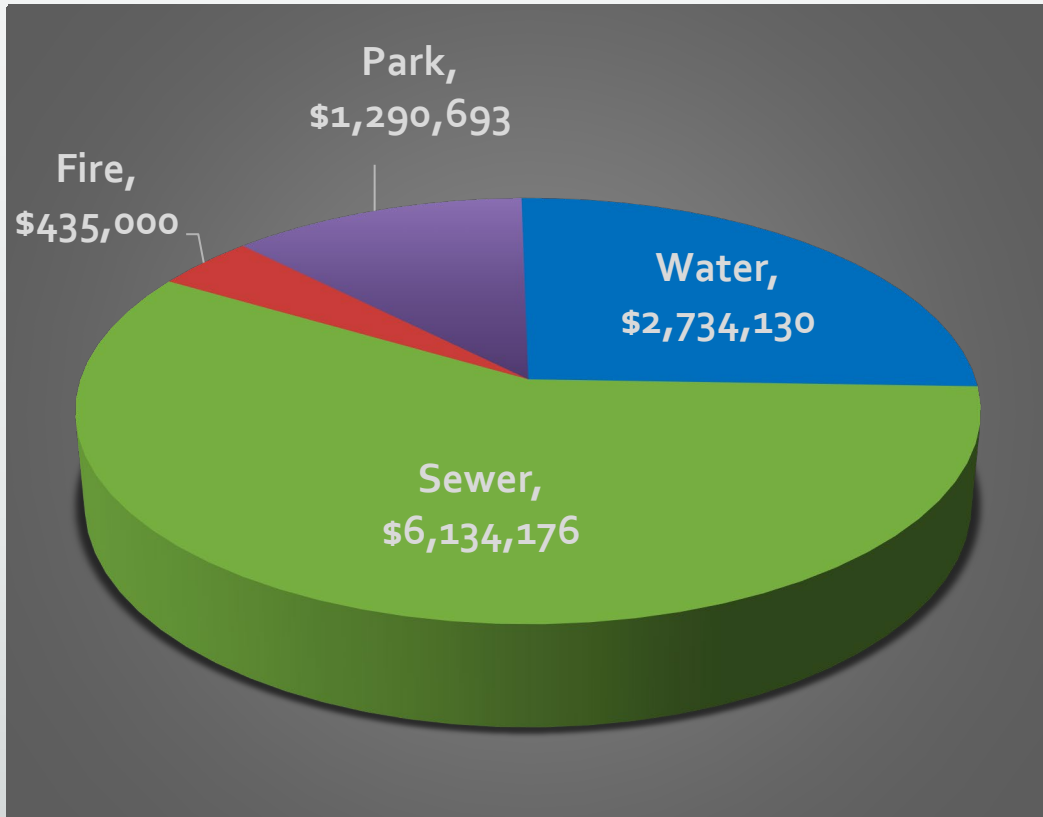
Infrastructure, facility and Property

Equipment and Vehicles – Budget  
Narrative Page 16, Section 3

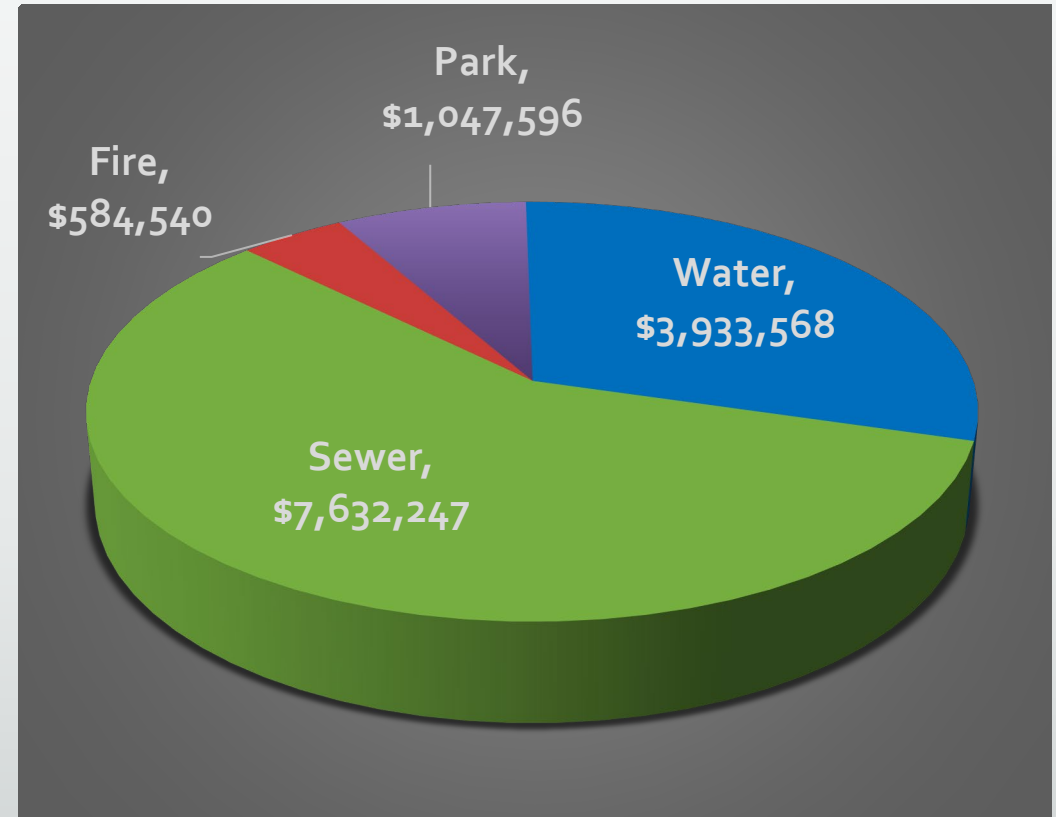
- Water and Sewer Connection/Capacity Fees (New Customers)
- Park and Fire Development Impact Fees (Future)
- Grants (typically awarded based on community income)
- Loans (per GCSD Debt Service Policy)
- Fund Balance Carryover (Cash in bank)

# Capital Expense and Revenue

Revenue for Capital Projects/Equipment



Capital Expense



# Projects

Improving and Replacing  
Existing Infrastructure to  
Stabilize and Reduce Long  
Term Costs

- WWTP Improvements
- Sewer Collection System Rehabilitation (\$5.8 Million grant/loan)
- Lift Station #2 Renovation
- Emergency Power Generator Replacements
- SCADA Improvements
- Tank 5 Improvements Planned as Amendment to Clearwell Rehabilitation Project
- Pump, Controls and Valve Replacements (Water and Sewer)
- Park Restroom Replacement
- Asphalt Replacement and Rehabilitation

## Projects, Continued

Improving and Replacing  
Existing Infrastructure to  
Stabilize and Reduce Long  
Term Costs

- Unmanned Aerial Vehicle for CERT, Fire Department and Utility Inspection
- Fuel Tank Upgrade and Automation Project
- Groveland Drought Resilience Project; Complete Planning, Design and Permitting (\$8.5 million grant)
- Replacement water plan lab equipment and chemical feed systems
- Lift station asphalt rehabilitation
- Lift station pump replacements

# Upgrade Sewer Lift Stations



# Upgrade Treatment Plant





# Upgrade Sludge Drying Capacity



# Capital Equipment

Investing in Technology and  
Equipment Replacement  
Strategies that Reduce Costs  
Long Term

- Replacement Dump Truck (Replaces 1986 truck; carried over from last FY with a \$33,000 increase)
- Replace two 15 year old trucks (approved in 2021 FY budget/carried forward due to supply chain issues/increased cost)
- Replace 17 year old truck
- Purchase two new trucks (supports two added staff in Operations Supervisor and IT)
- Purchase New Vac-Con Truck
  - Carried forward from last FY due to supply chain
- Upgrade GIS capabilities for documenting and mapping utilities

# Budget Approval Process

- Public Notice/Public Hearing
- Adopt Resolution Approving the 2022/23 Budget and Related Actions