



BOARD MEETING AGENDA SUBMITTAL

TO: GCSB Board of Directors

FROM: Peter Kampa, General Manager

DATE: June 8, 2021

SUBJECT: Agenda Item 6A: Adoption of a Resolution Approving the FY 2021-2022 Final Budget including Appropriations Limit, Investment of District Funds Policy, Miscellaneous Fee Schedule, Employee Salary Schedule, and Organizational Chart

RECOMMENDED ACTION:

Staff recommends the following action:

Move to Adopt Resolution 16 -2021 Approving the FY 2021-2022 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 2021-22 District budget. The Board was presented with a preliminary version of the budget at their May 11, 2021 regular meeting. The Appropriations Limit was produced by Gilbert and Associates May 17th and has been published on the website, along with the draft version of the proposed final budget. The public hearing notice for consideration of adoption at today's meeting was published in the Union Democrat as required by law on May 20, 2021.

Staff has prepared a budget memo that has been provided as an attachment and should be referred to for more detailed information regarding the development of the proposed final FY 2021-22 budget.

ATTACHMENTS:

1. Budget Preparation Memorandum
2. 2021-2022 Budget
3. Appropriations Limit
4. Investment of District Funds Policy
5. Miscellaneous Fee Schedule
6. Employee Salary Schedule
7. Organizational Chart
8. Resolution 16-2021

June 8, 2021

1 BUDGET OVERVIEW

1.1 PURPOSE

We are pleased to present to the Board of Directors the final draft 2021/2022 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

The district provides potable water treatment and distribution service to approximately 3300 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 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

The district provides wastewater collection, treatment and recycling services to approximately 1550 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 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), the District funds the cost for these two full time staff to remain at the CAL FIRE station to respond to District emergency calls. 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 up 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. The tax revenue is to be allocated to each member department of the TCFA based on the number of parcels served by each. If this measure is successful, approximately \$522,000 will be allocated to the Groveland Fire Department which will fund the equipment replacement program and provide funding toward additional staffing or an EMS paramedic rescue crew in the near future. This budget will be amended if the tax funding measure, “Measure V” is approved by the voters.

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.

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 be paid Prevailing Wage, which typically adds up to 30% to a project cost over what a private citizen pays.

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.

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 page 5 of 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 2021/22, 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 within 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 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 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 2020/21 BUDGET PERFORMANCE AND ACCOMPLISHMENTS

The 2020/21 total revenue and expenses through approximately 11 months of the year for each fund is summarized below:

WATER	AMOUNT	SEWER	AMOUNT
Revenue	\$2,670,591	Revenue	\$2,618,505
Expenses	\$2,249,132	Expenses	\$1,509,609
Revenue Over (Under) Expenses	\$421,459	Revenue Over (Under) Expenses	\$1,108,896

FIRE	AMOUNT	PARK	AMOUNT
Revenue	\$1,360,658	Revenue	\$153,985
Expenses	\$1,270,016	Expenses	\$99,699
Revenue Over (Under) Expenses	\$90,642	Revenue Over (Under) Expenses	\$54,286

- It is projected that the District will have received approximately \$31,153 in LAIF interest revenue due to the District’s efforts to maintain and enhance District investments. This is approximately \$39,847 less than the previous fiscal year and is a result of the negative impacts of COVID-19.

For the second consecutive year, the District has completed hundreds of thousands of dollars of building, facilities and infrastructure improvement and restoration projects; funded with dollars generated from customer rates, state grants and reserves. The capital projects completed are listed below and financial detail included in the [Capital Outlay Budget](#) sheet attached to this memo:

1. Building Renovation Projects including:
 - a. Major Building Renovation:
 - i. Firehouse - siding repairs, gutter repairs, new paint
2. Technology Improvements including:
 - a. Completed GIS field verification of all District Hydrants and Hydrants Valve and updated District GIS data base
 - b. New laptops for home and office use for administrative staff
 - c. Implemented home office docking stations and monitors for efficiency during work-at-home
 - d. Secondary server backup strategy implemented for offsite data storage
 - e. Upgraded District server operating system
 - f. District camera system hardware purchased
 - g. Purchased new Pro Link Scanner
 - h. SCADA system upgrade-completed
3. New and replacement equipment purchased:
 - a. Purchased new crane body mechanics truck to replace truck #17
 - b. Purchased bobcat Skid Steer
 - c. Purchased new Honda UTV
 - d. Purchased new ice machine for field staff
4. Infrastructure Replacements and Upgrades:
 - a. LS 14 generator fuel injection pump replacement
 - b. STP chlorine injection pump replacement
 - c. Second Garotte lime injection pump
 - d. AC upgrades
 - i. Tank 2

- ii. Big Creek WTP
 - iii. 2G WTP
 - e. Big Creek transmission line-surge valve replacement
 - f. Big Creek Treatment Plant-pump control valve purchased
 - g. Administration parking lot restoration
 - i. Phase 1 completed
 - h. Tank 2 asphalt project completed
 - i. Tank 2 generator consolidation project completed
 - j. Tank 4 generator upgrade completed
 - k. Jones Hill fuel break around District property completed
 - l. Tank mixer purchased and installed
 - i. Tank 2
 - ii. Tank 4
 - iii. Tank 5
 - m. Big Creek, 2G Clear Well and Butler Way Project started
 - n. Park Manhole repair/replacement completed
 - o. Purchased/installed new polymer tank mixer
 - p. Smart Covers purchased/installed
- 5. Engineering and Planning Studies (preparing for shovel ready)
 - a. Completed water and sewer plant evaluations for the Water and Sewer master plan, which is 90% complete
 - b. Groveland BOF Sewer Project – In bidding phase
 - c. Sewer Treatment Plant improvements -engineering completed, reviewing draft plans
 - 1. Headworks
 - 2. LS #2
 - 3. Irrigation system
 - 4. Concrete/Grading by screw press
 - 5. Screw Press building/pump system
 - 6. WWTP Road maintenance
 - Around reservoirs
 - Around Irrigation fields

1.8 BOARD DIRECTION RELATED TO BUDGET 2021/2022 DEVELOPMENT

The Board of Directors reviewed a preliminary draft budget proposal at its May 11, 2021 Regular Meeting. Staff presented Board Goals and budget objectives which has served as the guiding principles in this final draft budget. The staffing plans, employee development strategies, projects, major purchases, technology, studies and management actions planned for 2021/22 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 2021/2022 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 \$1,546,519 which reflects the baseline cost of staffing the office, General Manager, office equipment, Board of Directors training and stipends, operating and maintaining the District office and related facilities. The proposed budget is \$26,542 less than the 2020/21 budgeted amount. 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%
- 2.4% COLA increase to all positions in the salary schedule based on Western Region CPI as approved in the Union MOU and as required to maintain base salaries with the same buying power as last year. Please note that although the COLA was published at 2.4% in March 2021, it appears that the cost of goods and services is currently increasing much faster now than the prior 12 months
- 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
- Water fund revenue **falls short** of covering the operating expenses by \$52,947. A 2% water rate increase this year would have balanced the budget without the use of fund balance (reserves)
- Water capital improvements and equipment/vehicle purchases of \$655,131 funded by current rates and fund balance (reserve,) in addition to \$954,200 in grant funded capital for the completion of the Second Garrotte and Big Creek Clearwells Rehabilitation Project
- Water Rate Study/consulting services budgeted for 2021 at \$40,000
- Sewer revenue covers operating expenses by \$360,782 due to rate increases and controlled expenses
- Sewer capital improvements and equipment/vehicle purchases in the amount of \$7,000,562 which includes an estimated 75% completion of the Sewer Collection System Rehabilitation Project, the cost of which is funded by a state loan and grant in the amount of \$4,149,176 (75% grant, 25% loan). A \$1.7 million wastewater treatment plant improvement project to increase efficiency, safety and reduce odor production is funded with a \$1.5 million low interest loan closed last year.
- Sewer reserve deposit of \$100,000
- Fire service property tax revenue shortfall of **\$160,736** if Schedule A contract is billed at CAL

FIRE estimated budget. Please note that the Schedule A contract was budgeted at \$1,056,071 last FY and the projected FY end expense is \$817,624 due to reduced Cal FIRE staff billing costs. The above operating revenue shortfall does not include the necessary +\$250,000 in equipment replacement funds or funds for increases in staffing.

- Fire and emergency response equipment replacement in the amount of \$69,500 to replace outdated 12-year-old equipment and technology. Replacement of the fire station employee parking area asphalt is also planned, as it was allowed to deteriorate to the point of failure at an expense of \$56,000. This equipment and property improvements are funded from the remaining cash in the fire fund.
- Park fund revenue covers operating expenses by \$13,265, due to the allocation of cell tower lease revenue to the Park services. The Park property tax revenue is not adequate to cover long term facility and equipment major maintenance, replacement or improvements.
- Park capital improvements in the amount of \$321,452 including complete renovation or replacement of the upper park restrooms, replacement and major maintenance on the parking lot to avoid failure and control maintenance costs, as well as preliminary planning and design (architecture and engineering) of the proposed park improvement project, titled Adventure Park Improvements (until a formal title is assigned). \$175,952 of the Park improvements (restroom) is funded by a state grant, and the remainder funded by the Park fund balance (cash).

2 2021/22 BUDGET DISCUSSION

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
- Preventative maintenance of the water system will increase over 2020 with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- System repair and maintenance capital improvements will continue at 2020 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 2021
- Water Service Charge base rate revenue will not increase this year as the District implemented the final approved increase in the previous fiscal year. A revenue shortfall may result as expenses are predicted to increase.
- Interest earnings are expected to decrease as a result of the negative impact of COVID-19 on investment interest rates paid
- Wastewater (Sewer) revenue will increase by 3% over 2020/21 as a result of the step rate increase approved in the 2018 rate increase schedule and as ratified in June 2021.
- Property tax revenue (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 (\$1,130,673) of the property tax will be allocated to Fire, and 8% (\$98,318) to Parks services.

2.4 EXPENSE ASSUMPTIONS

- Staffing level has increased from the previous fiscal year with the addition of the Information/Instrumentation Systems Manager as well as the added Collections and Distribution Systems Operator positions. The increased staff is in place to achieve the budget criteria and Board objectives.
- Salary and salary related benefit expenses applied to all services are increased by the 2.4% cost of Living (COLA) formula per the Union MOU, and merit salary increases are budgeted for highly performing employees
- Hire consultant for completion of the 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 2020 contract as adjusted based on estimated fiscal year end 2020/21 amounts billed, and it is assumed that the actual amount billed to the District will steadily increase to the amount budgeted in future years
- Expenses for materials and supplies are expected to increase due to inflation as well as the impacts of COVID-19
- Utility expenses and fuel are budgeted to take into consideration current and projected trends which have been negatively impacted by COVID-19 and other overall cost increases
- Technology expenses for hardware and software purchases will increase slightly as a result of the District acquiring several new software programs last fiscal year. Technology implementation and maintenance costs will decrease as the new IT staff position is fully integrated and completes the past crisis management
- Water and Wastewater Master Plan development will be completely billed in fiscal year end 2021

3 CAPITAL IMPROVEMENT PROJECTS/PURCHASES

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. In addition, new vehicles are added to the fleet when new positions are created such as the IT Manager.

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.

Below is a partial list of the capital projects and equipment purchases for the year.

Project Descriptions

- **Fuel Tank Project - \$150,000**
The Fuel Tank Project will provide the District additional Diesel storage for future power outages and PSPS events. The tank system will increase 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.
- **Sewer Treatment Plant upgrades:**
 - a) **Headworks Replacement**
We purchased and received the replacement headworks screen in 2020/21, and this project includes the installation of the screen as well as replacement of electrical and controls, modification to the headworks influent system and solids handling processes.
 - b) **Lift Station #2 and Recycled Water Irrigation System Improvements**
This portion up the project includes upgrade two the irrigation system pumps and controls as well as the lift station pumps, controls, and pump mounting system.
 - c) **Concrete/Grading around Screw press**
The Concrete and Grading project will correct all drainage around existing Drying Bed system and eliminate runoff from saturating stored sludge, keep sludge contained on a washable surface and give operators a smooth safe working area.
 - d) **Influent Pump Station Upgrade**
Influent Pump Station Upgrade Project will allow Operator's to remotely operate the bypass pump system, reduce the number of pumps needed during bypass pumping operations, and make access for cleaning and maintenance safer.
 - e) **Road Maintenance**
Road Maintenance Project will correct all drainage, replace all damaged, failed/undersized culverts, and resurface all roadways around the corporation yard, dam, and reservoirs roads. Current system has failed causing damage from loss of materials due to erosion.
 - f) **Screw Press Pump System and Enclosure**
The Screw Press Pump System and Enclosure Project will give the Operator's the ability

to operate the Press in auto, this will increase employee safety, eliminate multiple equipment starts/stops and protect it from weather elements; The press currently has to be shut down every 15 min by staff to dump the loaded sludge bin. The new system will operate a pump system allowing the Press to run continuously to a selected Drying Bed, eliminating the need to stop the press to dump the Sludge bin. The new enclosure will add needed protected from all-weather elements, rain, snow, and extreme temperatures, which will increase the life expectancy of the equipment.

- **Truck #6 and #8 Replacement (Carryover from 2020/21 budget)**
 - a. Dealership did not order before cut off for purchase of 2021 vehicles; will honor 2021 price for 2022 model
 - b. Proposed Budget \$52,656 for standard class work pickups
 - c. Truck #6 (2006) and #8 (2007) are both very light duty models and have gone past their life expectancy for the type of truck and work we perform, as well as having mechanical issues in past year
- **Truck 3 Replacement**
 - a. Proposed Budget \$30,000 for 2022 model standard class work truck
 - b. Truck 3 (2004) has lived past its life expectancy and has had higher repair cost
- **New IT and Operations Manager Truck**
 - a. Operations Manager Truck (2018) was moved to C&D for new Ops Supervisor Position, leaving the Operations Manager with only the Equinox SUV
 - b. No working vehicle is available for the new IT position, so vehicle sharing has been occurring as well as personal vehicle use
 - c. Proposed budget \$70,000 for two 2022 model work trucks
- **New Dump Truck and Trailer**
 - a. This will replace the current 1986 dump truck and 1971 equipment trailer which both have gone past their life expectancy, do not have standard driver and operator safety features, have high down time and repair costs
 - b. The trailer is used for transporting the backhoe to worksites
 - c. The dump truck is used/required on all underground projects
 - d. Proposed Budget \$200,000
- **New Vac-Con Truck**
 - a. Proposed Budget \$534,000
 - b. The Maintenance Department needs a Vac-Con Truck. Our current vacuum and flushing trucks do not meet our needs in maintaining our wastewater collection system. Our current vacuum truck does not have the capability of cleaning four of our lift stations and has a difficult time cleaning several others. Our flush truck has a hard time pushing the linear footage needed to efficiently clean our sewer mains. We heavily rely on Presidio Systems, Inc. (PSI) to fill the gap in our equipment capabilities, which poses problems. They are the only company we can find to fill this gap, and they are based out of Livermore. Getting them scheduled and up here 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 would afford us more independence in maintaining our system and efficiency in responding to emergencies.

While the Vac-Con would primarily be used for the wastewater collection system, it would also help with other maintenance and operational tasks. A Vac-Con is an excellent tool for excavation, which would help when responding to water breaks in our distribution system. It would also help with the cleanup of water breaks, cleanup of sewer spills, and Sewer Treatment Plant maintenance efforts. This new truck will give staff the ability to clean all main hub Lift station more frequently, which will help with odor reduction of these station. This also brings new technology and will make routine collection system maintenance easier, safer and expand productivity due to the fact this truck will have the function of two trucks, which currently is how the district operates now.

- **Generator Installations**
 - a. Proposed budget \$200,000
 - b. This will cover the installation and make any needed modification for 9 new generators purchased with grants funds.
- **SCADA improvements/assessment**
 - a. Proposed Budget \$60,000
 - b. This will optimize our current SCADA system efficiency and functionality, giving staff the ability to create more detailed reports (trends, flow, levels Etc.)
- **STP Blower & Generator room rehab Project**
 - a. Proposed Budget \$45,000
 - b. This project will consist of painting the exterior of the STP generator room, chemical storage shed and blower room, minor siding repairs will be completed as needed on all buildings, New AC unit will be installed on the blower room to keep the sewer treatment plant blowers cool during summer months, which will protect the blowers from premature failure, a new door for better access and protection for the blowers from outside elements.
- **Big Creek and Second Garrotte Clearwell Rehabilitation**
 - a. This project is expected to be up to 75% complete in the 2020/21 fiscal year, with the remaining \$954,200 budgeted for 2021/22, funded by state grant
 - b. Removes 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 needed to operate during tank recoating.

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DISTRICT-WIDE SUMMARY	WATER			
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	
Beginning Cash Balance	4,148,851	4,148,851	2,770,660	
Revenue				
Services Charges	\$ 2,540,994	\$ 2,621,777	\$ 2,621,777	0%
Fees	83,310	21,956	71,956	228%
Taxes		-	-	
Other Revenue	48,500	26,858	11,500	-57%
TOTAL FUND REVENUE	\$ 2,672,804	\$ 2,670,591	\$ 2,705,233	1%
Operating Expenses				
Salaries	\$ 482,523	\$ 446,136	\$ 643,063	44%
Benefits	188,446	193,357	226,994	17%
Retiree Medical	52,000	52,000	50,000	-4%
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	324,288	244,707	332,208	36%
Outside Services	312,000	158,481	216,624	37%
CAL FIRE (Schedule A)				
Other (incl. OPEB, Leases, Cost of Water)	398,050	376,553	420,550	12%
TOTAL FUND EXPENSES	\$ 1,757,307	\$ 1,471,234	\$ 1,889,439	28%
Administrative Cost Allocation	881,882	777,898	868,741	12%
TOTAL OPERATING EXPENSES	\$ 2,639,189	\$ 2,249,132	\$ 2,758,180	23%
TOTAL OPERATING BALANCE	\$ 33,615	\$ 421,459	\$ (52,947)	-113%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(3,400,000)	(1,824,680)	(2,138,200)	
Capital Outlay (Expenditures on Fixed Assets)	4,149,714	3,556,980	1,609,331	
NET CAPITAL EXPENSES	\$ 749,714	\$ 1,732,300	\$ (528,869)	-131%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
Employee Medical Plan Reserve	7,592	-	-	
TOTAL RESERVE SET-ASIDE	\$ 7,592	\$ -	\$ -	
TOTAL EXPENSES (LESS GRANTS)	\$ 3,396,495	\$ 3,981,432	\$ 2,229,311	-44%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue	\$ 607,042	\$ 621,325	\$ 607,417	
Debt Service Payments	(688,774)	(688,675)	(515,295)	
WWTP Improvement Loan				
NET DEBT SERVICE	\$ (81,732)	\$ (67,350)	\$ 92,122	-237%
GRAND TOTAL EXPENSES NET REVENUE	\$ (805,423)	\$ (1,378,191)	\$ 568,044	
ENDING CASH BALANCE	\$ 3,343,428	\$ 2,770,660	\$ 3,338,704	

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DISTRICT-WIDE SUMMARY	SEWER			
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	% Diff
Beginning Cash Balance	3,546,913	3,546,913	4,051,280	
Revenue				
Services Charges	\$ 2,193,192	\$ 2,202,813	\$ 2,268,897	3%
Fees	33,000	21,000	45,000	114%
Taxes	-	-	-	
Other Revenue	31,620	394,692	8,300	-98%
TOTAL FUND REVENUE	\$ 2,257,812	\$ 2,618,505	\$ 2,322,197	-11%
Operating Expenses				
Salaries	\$ 418,137	\$ 358,664	\$ 559,074	56%
Benefits	162,062	159,469	195,215	22%
Retiree Medical	26,000	25,000	25,000	0%
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	213,112	148,584	210,652	42%
Outside Services	250,200	132,704	187,176	41%
CAL FIRE (Schedule A)				
Other (incl. OPEB, Leases, Cost of Water)	241,684	168,718	203,500	21%
TOTAL FUND EXPENSES	\$ 1,311,195	\$ 993,139	\$ 1,380,616	39%
Administrative Cost Allocation	580,017	516,470	580,799	12%
TOTAL OPERATING EXPENSES	\$ 1,891,212	\$ 1,509,609	\$ 1,961,415	30%
TOTAL OPERATING BALANCE	\$ 366,600	\$ 1,108,896	\$ 360,782	-67%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)	(20,000)	(169,759)	(4,239,417)	
Capital Outlay (Expenditures on Fixed Assets)	2,003,019	599,161	7,000,562	
NET CAPITAL EXPENSES	\$ 1,983,019	\$ 429,402	\$ 2,761,145	543%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ 100,000	\$ 100,000	\$ 100,000	
Employee Medical Plan Reserve	6,529		-	
TOTAL RESERVE SET-ASIDE	\$ 106,529	\$ 100,000	\$ 100,000	
TOTAL EXPENSES (LESS GRANTS)	\$ 3,980,760	\$ 2,039,011	\$ 4,822,560	137%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue	\$ 327,864	\$ 328,186	\$ 328,354	
Debt Service Payments	(297,665)	(297,476)	(295,240)	
WWTP Improvement Loan	(105,838)	(105,837)	(105,838)	
NET DEBT SERVICE	\$ (75,639)	\$ (75,127)	\$ (72,724)	-3%
GRAND TOTAL EXPENSES NET REVENUE	\$ (1,798,587)	\$ 504,367	\$ (2,573,087)	
ENDING CASH BALANCE	\$ 1,748,327	\$ 4,051,280	\$ 1,478,193	

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DISTRICT-WIDE SUMMARY	FIRE			
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	% Diff
Beginning Cash Balance	990,347	990,347	999,751	
Revenue				
Services Charges				
Fees				
Taxes	\$ 1,108,503	\$ 1,108,503	\$ 1,130,673	2%
Other Revenue	255,855	252,155	5,350	-98%
TOTAL FUND REVENUE	\$ 1,364,358	\$ 1,360,658	\$ 1,136,023	-17%
Operating Expenses				
Salaries	\$ 45,990	\$ 31,521	\$ 62,018	97%
Benefits	18,843	23,335	22,699	-3%
Retiree Medical	14,350	10,257	2,000	-81%
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	65,820	57,784	78,911	37%
Outside Services				
CAL FIRE (Schedule A)	1,056,071	817,624	943,467	15%
Other (incl. OPEB, Leases, Cost of Water)	365,558	237,563	105,400	-56%
TOTAL FUND EXPENSES	\$ 1,566,632	\$ 1,178,084	\$ 1,214,496	3%
Administrative Cost Allocation	96,854	91,932	82,263	-11%
TOTAL OPERATING EXPENSES	\$ 1,663,486	\$ 1,270,016	\$ 1,296,759	2%
TOTAL OPERATING BALANCE	\$ (299,128)	\$ 90,642	\$ (160,736)	-277%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)				
Capital Outlay (Expenditures on Fixed Assets)	\$ 81,358	\$ 81,238	\$ 141,750	
NET CAPITAL EXPENSES	\$ 81,358	\$ 81,238	\$ 141,750	74%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
Employee Medical Plan Reserve	5,349	-	-	
TOTAL RESERVE SET-ASIDE	\$ 5,349	\$ -	\$ -	
TOTAL EXPENSES (LESS GRANTS)	\$ 1,750,193	\$ 1,351,254	\$ 1,438,509	6%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue				
Debt Service Payments				
WWTP Improvement Loan				
NET DEBT SERVICE				
GRAND TOTAL EXPENSES NET REVENUE	\$ (385,835)	\$ 9,404	\$ (302,486)	
ENDING CASH BALANCE	\$ 604,512	\$ 999,751	\$ 697,265	

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DISTRICT-WIDE SUMMARY	PARKS			
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	% Diff
Beginning Cash Balance	326,777	326,777	378,770	
Revenue				
Services Charges				
Fees	\$ 2,000	\$ 2,345	\$ 2,500	7%
Taxes	96,390	96,390	98,318	2%
Other Revenue	46,000	55,250	54,800	-1%
TOTAL FUND REVENUE	\$ 144,390	\$ 153,985	\$ 155,618	1%
Operating Expenses				
Salaries	\$ 18,397	\$ 6,489	\$ 24,807	282%
Benefits	7,539	5,686	9,080	60%
Retiree Medical				
Admin Operating Expense				
Equip, Auto, Maint, & Repairs	7,800	6,035	8,050	33%
Outside Services				
CAL FIRE (Schedule A)				
Other (incl. OPEB, Leases, Cost of Water)	77,055	67,955	85,700	26%
TOTAL FUND EXPENSES	\$ 110,791	\$ 86,165	\$ 127,637	48%
Administrative Cost Allocation	14,310	13,534	14,716	9%
TOTAL OPERATING EXPENSES	\$ 125,101	\$ 99,699	\$ 142,353	43%
TOTAL OPERATING BALANCE	\$ 19,289	\$ 54,286	\$ 13,265	-76%
Capital Expenses and Revenue				
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)			(177,952)	
Capital Outlay (Expenditures on Fixed Assets)	\$ 3,272	\$ 2,293	\$ 321,452	
NET CAPITAL EXPENSES	\$ 3,272	\$ 2,293	\$ 143,500	6158%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
Employee Medical Plan Reserve	6,412	-	-	
TOTAL RESERVE SET-ASIDE	\$ 6,412	\$ -	\$ -	
TOTAL EXPENSES (LESS GRANTS)	\$ 134,785	\$ 101,992	\$ 285,853	180%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue				
Debt Service Payments				
WWTP Improvement Loan				
NET DEBT SERVICE				
GRAND TOTAL EXPENSES NET REVENUE	\$ 9,605	\$ 51,993	\$ (130,235)	
ENDING CASH BALANCE	\$ 336,383	\$ 378,770	\$ 248,535	

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DISTRICT-WIDE SUMMARY	ADMIN				TOTAL 20/21 PROJECTED FYE
	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22	% Diff	
Beginning Cash Balance					
Revenue					
Services Charges					\$ 4,824,590
Fees					45,301
Taxes					1,204,893
Other Revenue					728,955
TOTAL FUND REVENUE					\$ 6,803,739
Operating Expenses					
Salaries	\$ 545,483	\$ 445,509	\$ 583,498	31%	\$ 842,810
Benefits	179,732	172,530	193,302	12%	381,847
Retiree Medical					87,257
Admin Operating Expense	430,419	405,224	366,400	-10%	-
Equip, Auto, Maint, & Repairs					457,110
Outside Services	221,425	187,851	190,747	2%	291,185
CAL FIRE (Schedule A)					817,624
Other (incl. OPEB, Leases, Cost of Water)	196,002	188,720	212,572	13%	850,789
TOTAL FUND EXPENSES	\$ 1,573,061	\$ 1,399,834	\$ 1,546,519	10%	\$ 3,728,622
Administrative Cost Allocation	1,573,063	1,399,834	1,546,519	10%	1,399,834
TOTAL OPERATING EXPENSES					
TOTAL OPERATING BALANCE					3,075,117
Capital Expenses and Revenue					
Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants)					
Capital Outlay (Expenditures on Fixed Assets)					
NET CAPITAL EXPENSES					\$ 2,245,233
Reserve Set-Aside					
Reserve for Capital Outlay					100,000
Employee Medical Plan Reserve					-
TOTAL RESERVE SET-ASIDE					\$ 100,000
TOTAL EXPENSES (LESS GRANTS)					\$ 7,473,689
Debt Service Expenses and Revenue					
Debt Service Charge Revenue					949,511
Debt Service Payments					(986,151)
WWTP Improvement Loan					(105,837)
NET DEBT SERVICE					\$ (142,477)
GRAND TOTAL EXPENSES NET REVENUE					\$ 587,407
ENDING CASH BALANCE					\$ 8,200,462

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WATER-REVENUE

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Fixed Charges	1,594,714	1,642,114	1,233,521	1,644,735	1,644,735	-	0%	
Variable Charges	941,254	898,880	823,676	977,042	977,042	78,162	0%	
TOTAL SERVICE CHARGES	2,535,968	2,540,994	2,057,197	2,621,777	2,621,777	78,162		
Fees								
Participation Fees	32,311	30,000	3,106	3,106	3,106	(26,894)	0%	
Disconnection Fees	6,600	2,000	-	-	-	(2,000)		
Unlock Meter Fee	1,240	1,000	40	40	40	(960)	0%	
Meters	3,901		850	850	850	850	0%	
Backflow Testing	5,120	5,120	1,960	1,960	1,960	(3,160)	0%	
Account Transfer Fee	10,165	8,400	12,150	14,500	14,500	6,100	0%	
Returned Check Fee	910	975	420	500	500	(475)	0%	
Misc. Admin Fees	11,139	8,750	752	1,000	1,000	(7,750)	0%	
Late Pay Penalty	25,208	25,000	-	-	-	(25,000)		
Interest Earned (UB)	2,065	2,065	-	-	-	(2,065)		
CERBT Revenue					50,000			
TOTAL FEES	98,659	83,310	19,278	21,956	71,956	(61,354)		
Other Non-Operating Revenue								
Downtown Groveland/BOF Planning	8,680		8,680	8,680		(8,680)	-100%	
Big Creek-2G Clearwell, Butler Way Bypass		3,400,000	330,000	1,816,000	2,138,200	322,200	18%	
Non operating Income	18,411		152	152	-	(152)	-100%	
Expense Refunds	8,662		6,430	6,500	-	(6,500)	-100%	
Interest Earned-LAIF	38,809	40,000	13,335	14,000	11,500	(2,500)	-18%	
Interest Earned-Mechanics	2,435	2,000	565	640	-	(640)	-100%	
Interest Earned BNY Mellon	2,338	6,500	5,566	5,566	-	(5,566)	-100%	
TOTAL NON-OPERATING REVENUE	79,335	3,448,500	364,728	1,851,538	2,149,700	298,162		
WATER REVENUE LESS GRANTS	2,705,282	2,672,804	2,432,523	2,670,591	2,705,233	34,642	1%	
TOTAL WATER REVENUE	2,713,962	6,072,804	2,441,203	4,495,271	4,843,433	348,162	8%	

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WATER-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Salaries								
Regular Time	306,544	382,467	261,877	356,059	509,311	153,252	43%	Added positions and Step Increases
Overtime	25,680	20,248	24,045	24,213	32,372	8,159	34%	
On Call	23,573	22,620	16,150	21,400	22,880	1,480	7%	
Admin Leave	1,018	981	248	248	1,057	809	326%	Added IT Position
Vacation Leave	19,238	18,865	12,582	13,518	25,415	11,897	88%	Added positions
Sick Leave	14,867	17,918	9,025	9,805	23,663	13,858	141%	Added positions
Holiday Pay	16,585	19,424	17,218	17,218	28,364	11,146	65%	Added positions
Misc Pay/Flex/Bereave/Jury	4,185		3,207	3,675	3,675	-	0%	
TOTAL SALARIES	411,690	482,523	344,352	446,136	643,063	200,602		
Benefits								
CalPERS Retirement	29,941	36,438	28,380	36,993	45,691	8,698	24%	Added positions
FICA	25,525	25,590	21,557	27,869	33,336	5,467	20%	Added positions
Medicare	5,969	5,985	5,042	6,518	7,796	1,278	20%	Added positions
SUI	2,524	2,503	2,288	2,696	1,785	(911)	-34%	Added positions
Workers Comp	11,721	17,715	13,595	18,127	22,753	4,626	26%	Added positions
Health/Vision/Dental Insurance	89,196	100,215	76,942	101,154	115,633	14,479	14%	Added positions
TOTAL BENEFITS	164,876	188,446	147,804	193,357	226,994	33,637		
Retiree Medical								
Retiree Medical	52,070	52,000	41,665	52,000	50,000	(2,000)	-4%	
TOTAL RETIREE MEDICAL	52,070	52,000	41,665	52,000	50,000	(2,000)		
Equipment, Automotive, Maintenance & Repairs								
Fuel	32,232	49,340	26,963	40,000	50,000	10,000	25%	Increase in fuel prices and future PSPS events
Water Meters	8,702	15,000	3,033	5,000	15,000	10,000	200%	On going; minimal installs and change outs
Uniform/Clothing	13,201	14,000	9,797	13,000	15,000	2,000	15%	General Increase
Tools/Equipment	7,796	12,240	11,893	13,590	15,000	1,410	10%	General Increase
Repair & Maintenance-General	29,819	64,208	20,461	25,350	50,000	24,650	97%	More anticipated general maint. contract work
Repair & Maintenance-Vehicles	12,934	25,000	13,031	22,000	25,000	3,000	14%	Increase in repairs for older fleet
Repair & Maint. -Trans/Distribution	76,091	50,000	44,677	50,677	64,208	13,531	27%	Higher asphalt repairs
Repair & Maintenance- Treatment	47,748	50,000	43,386	45,350	50,000	4,650	10%	Expecting material cost increase
Repair & Maintenance- Equipment	6,715	23,000	13,814	16,841	25,000	8,159	48%	Will complete more generator load testing FY21/22

Groveland Community Services District
Draft FY 2021/22 Annual Budget
WATER-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Water Tank Cleaning	4,000	8,000			8,000	8,000		Clear Wells were scheduled this year
Safety Supplies	13,088	13,500	8,819	12,899	15,000	2,101	16%	Will have increase due to safety program update
TOTAL EQUIP, AUTO, MAINT & REPAIRS	252,326	324,288	195,874	244,707	332,208	87,501		
Outside Services								
Janitorial Services & Supplies	7,023	10,000	7,042	9,550	15,000	5,450	57%	Projected Increase in material and supply cost
Engineering	27,823	30,000	16,774	25,000	30,000	5,000	20%	
Aqua Labs-Lab Tests	41,984	44,000	31,229	43,733	48,000	4,267	10%	Projected increase in pricing
Conservation Crew	1,843	5,000	3,724	3,686	-	(3,686)	-100%	New Fuel Reduction/Fire Safety Line replaces this line
Fuel Reduction/Fire Safety					20,000			Fuel reduction on District property
Computer Hardware/Equipment	46,411	70,000	45,747	56,000	19,584	(36,416)	-65%	New IT position on staff, Line broken out in three GL's
Programming					3,400			
Annual Software Subscriptions					15,640			
Master Plan Development	76,120	50,000		16,381		(16,381)		
GIS and System Map Updates	12,139	10,000			25,000	25,000		
GPS Field Verification for Map Updates		10,200						
Safety Program Assessment and Update	-	57,800	3,366	4,131		(4,131)		
Water Rate Study	-	25,000			40,000	40,000		
TOTAL OUTSIDE SERVICES	213,343	312,000	107,882	158,481	216,624	19,103		
Cost of Water								
SFPUC	160,626	190,000	133,874	185,000	190,000	5,000	3%	
Tunnel Shutdown Related Costs	21,869	25,000	13,121	22,062	30,000	7,938	36%	Longer and more frequent tunnel shutdowns
TOTAL COST OF WATER	182,495	215,000	146,995	207,062	220,000	12,938		
Other								
Utilities	92,764	100,000	85,213	115,000	125,000	10,000	9%	
Memberships	-	15,000	5,326	7,500	7,500	-	0%	
Training, Conferences & Travel	801	9,200	1,123	2,230	9,200	6,970	313%	Training and conferences didn't occur due to COVID
Employee Certification	1,197	4,000	539	850	4,000	3,150	371%	Employee certification postponed due to COVID
Employee Medical Testing	1,559	4,850	2,904	3,104	4,850	1,746	56%	More DMV physicals and fit testing
Chemicals	25,667	35,000	26,070	27,307	35,000	7,693	28%	Kept previous budget figure
Permits & Licenses	7,665	10,000	7,770	8,500	10,000	1,500	18%	
TOTAL OTHER	129,653	178,050	128,945	164,491	195,550	31,059		
Lease Expense								
Alternative Water Supply (AWS)	5,000	5,000	5,000	5,000	5,000	-	0%	
TOTAL LEASE EXPENSE	5,000	5,000	5,000	5,000	5,000	-	0%	
TOTAL WATER EXPENSES	1,411,453	1,757,307	1,118,517	1,471,234	1,889,439	382,840		
Admin Allocation Transfer Out	730,031	881,882	619,862	777,898	868,741	90,843	12%	

Groveland Community Services District
 Draft FY 2021/22 Annual Budget
 WATER-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
TOTAL WATER WITH ADMIN	2,141,484	2,639,189	1,738,379	2,249,132	2,758,180	473,683		
Capital Outlay								
See Capital Outlay Sheet	52,411	4,149,714	1,653,210	3,556,980	1,609,331	(1,947,649)	-55%	
TOTAL CAPITAL OUTLAY	52,411	4,149,714	1,653,210	3,556,980	1,609,331	(1,947,649)		
Reserve Set-Aside								
Annual Fund Reserve Set-Aside		-				-		
		7,592				-		
TOTAL RESERVE SET-ASIDE	-	7,592	-	-	-	-		
GRAND TOTAL WITH CAPITAL	2,193,895	6,796,495	3,391,589	5,806,112	4,367,511	(1,473,966)		

Groveland Community Services District
Draft FY 2021/22 Annual Budget
SEWER-REVENUE

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Service Charges								
Fixed Charges	1,455,370	1,673,902	1,255,153	1,673,929	1,724,147	50,218	3%	Planned upcoming rate increase
Variable Charges	466,237	519,290	430,982	528,884	544,751	15,867	3%	Planned upcoming rate increase
TOTAL SERVICE CHARGES	1,921,607	2,193,192	1,686,135	2,202,813	2,268,897	66,084		
Fees								
Sewer Connections	21,000	20,000	14,000	21,000	20,000	(1,000)	-5%	
Interest Earned (S/C UB)	968	1,000	-	-	-	-		
Late Pay Penalty	12,783	12,000	-	-	-	-		
CERBT Revenue					25,000			
TOTAL FEES	34,751	33,000	14,000	21,000	45,000	(1,000)		
Other Non-Operating Revenue								
Interest Earned LAIF	17,395	10,000	9,553	11,053	8,300	(2,753)	-25%	Lower interest rate
Interest Earned Rabobank/BNY	5,629	1,620	402	475	-	(475)	-100%	
Groveland/BOF Sewer Construction	-	-	169,759	169,759	4,214,417	4,044,658	2383%	
IRWMP LS#16 Grant	-	20,000	-	-	25,000	25,000		
PSPS Generator Grant Revenue			213,405	213,405				
TOTAL NON-OPERATING REVENUE	23,024	31,620	393,119	394,692	4,247,717	4,066,430		
TOTAL SEWER REVENUE LESS GRANTS	1,979,382	2,237,812	1,923,495	2,448,746	2,322,197	61,856	-5%	
TOTAL SEWER REVENUE	1,979,382	2,257,812	2,093,254	2,618,505	6,561,614	4,131,514	151%	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
SEWER EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Salaries								
Regular Time	257,341	328,922	191,370	282,324	438,008	155,684	55%	Added positions and step Increases
Overtime	20,567	17,413	15,095	16,565	27,840	11,275	68%	
On Call	23,573	22,620	16,110	21,360	22,880	1,520	7%	
Admin Leave	691	844	168	168	909	741	441%	Added IT Position
Vacation Leave	12,678	16,224	7,393	15,889	21,857	5,968	38%	Added positions
Sick Leave	14,587	15,410	6,342	6,864	20,350	13,486	196%	Added positions
Holiday Pay	13,698	16,704	11,909	11,909	24,393	12,484	105%	Added positions
Misc Pay/Flex/Bereave/Jury	4,317		3,273	3,585	2,836			
TOTAL SALARIES	347,452	418,137	251,660	358,664	559,074	201,158		
Benefits								
CalPERS Retirement	26,042	31,336	20,633	29,213	39,294	10,081	35%	Added positions
FICA	21,542	22,007	15,603	22,238	28,669	6,431	29%	Added positions
Medicare	5,038	5,147	3,649	5,197	6,705	1,508	29%	Added positions
SUI	1,852	2,152	1,511	1,919	1,535	(384)	-20%	Added positions
Workers Comp	10,080	15,235	11,692	15,590	19,567	3,977	26%	Added positions
Health/Vision/Dental Insurance	75,923	86,185	64,768	85,312	99,444	14,132	17%	Added positions
TOTAL BENEFITS	140,477	162,062	117,856	159,469	195,215	35,746		
Retiree Medical								
Retiree Medical	24,043	26,000	19,607	25,000	25,000	-	0%	
TOTAL RETIREE MEDICAL	24,043	26,000	19,607	25,000	25,000	-		
Equipment, Automotive, Maintenance & Repairs								
Fuel	14,651	24,240	12,298	20,000	22,000	2,000	10%	Increase in fuel prices and future PSPS events
Uniform/Clothing	6,212	6,720	4,376	6,000	6,500	500	8%	General Increase
Tools/Equipment	3,852	10,760	2,633	6,500	10,760	4,260	66%	General Increase
Repair & Maintenance-General	16,789	51,392	7,402	12,250	40,000	27,750	227%	More anticipated general maint. contract work
Repair & Maintenance-Vehicles	11,754	14,000	7,356	10,356	15,000	4,644	45%	Increase in repairs for older fleet
Repair & Maint. -Trans/Collections	16,642	35,000	32,222	34,250	46,392	12,142	35%	Reallocated funds from Repair and Maint. General
Repair & Maintenance- Treatment	24,655	30,000	9,553	13,553	20,000	6,447	48%	
Repair & Maintenance- Equipment	16,126	35,000	35,390	37,390	40,000	2,610	7%	More Generator testing and repairs
Safety Supplies	6,255	6,000	4,402	8,285	10,000	1,715	21%	Will have increase due to safety program update
TOTAL EQUIP, AUTO, MAINT & REPAIRS	116,936	213,112	115,632	148,584	210,652	62,068		
Outside Services								
Janitorial Service & Supplies	3,303	6,000	3,314	5,000	10,000	5,000	100%	Projected Increase in materials and supply cost
Engineering	10,365	20,000	4,544	10,000	20,000	10,000	100%	Keeping previous FY budget figure
Aqua Labs-Lab Tests	13,880	22,000	9,208	13,199	22,000	8,801	67%	Increase in pricing and sampling
Computer Hardware/Equipment	21,136	30,000	20,271	25,500	9,216	(16,284)	-64%	New IT position on staff, Line broken out in three GL's
Programming					1,600			
Annual Software Subscriptions					7,360			
Annual Collections System Camera Insp.	16,694	67,000	33,800	67,000	70,000	3,000	4%	
Biosolids Disposal	7,689	8,000	4,375	4,375	8,000	3,625	83%	Based on tonage per year, tonage can fluctuate
Groundwater Monitoring	3,090	5,000	2,000	2,000	4,000	2,000	100%	Keeping previous FY budget figure
Conservation Crew	1,843	5,000	3,686	3,686		(3,686)	-100%	New Fuel Reduction/Fire Safety Line replaces this line

Groveland Community Services District
Draft FY 2021/22 Annual Budget
SEWER EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Fire Reduction/Fire Safety					20,000			Fuel reduction on District property
Master Plan Development	76,120	50,000				-		
GIS and System Map Updates	4,301	10,000			15,000	15,000		Update of sewer infrastructure locations & maps
Safety Program Assessment and Update	-	27,200	1,584	1,944		(1,944)		TBD
TOTAL OUTSIDE SERVICES	158,421	250,200	80,782	132,704	187,176	25,512		
Other								
Utilities	94,916	126,000	68,325	95,000	100,000	5,000	5%	
Memberships	764	9,184	2,940	3,500	5,000	1,500	43%	
Training, Conferences & Travel	1,346	7,000	243	1,200	7,000	5,800	483%	Training and conferences didn't occur due to COVID
Employee Certification	3,922	5,000	2,628	3,628	5,000	1,372	38%	Employee certification postponed due to COVID
Employee Medical Testing	735	2,500	1,462	2,462	2,500	38	2%	
Chemicals/Odor Control	35,643	40,000	18,676	27,928	40,000	12,072	43%	Projected increase in cost
Dam Monitoring Survey	-	2,000			4,000	4,000		Not needed until 2024
Permits & Licenses	21,392	40,000	33,972	35,000	40,000	5,000	14%	
I & I Study	-	10,000				-		TBD
TOTAL OTHER	158,718	241,684	128,246	168,718	203,500	34,782		
TOTAL SEWER EXPENSES	946,047	1,311,195	713,783	993,139	1,380,616	387,477		
Admin Allocation Transfer Out	495,561	580,017	413,953	516,470	580,799	64,329	12%	
TOTAL SEWER WITH ADMIN	1,441,608	1,891,212	1,127,736	1,509,609	1,961,415	451,806		
Capital Outlay								
See Capital Outlay Sheet	84,135	2,003,019	731,395	599,161	7,000,562	6,401,401	1068%	
TOTAL CAPITAL OUTLAY	84,135	2,003,019	731,395	599,161	7,000,562	6,401,401		
Reserve Set-Aside								
Annual Fund Reserve Set-Aside		100,000		100,000	100,000	-		
Employee Medical Plan Transfer to Reserve		6,529				-		
TOTAL RESERVE SET-ASIDE	-	106,529	-	100,000	100,000	-		
GRAND TOTAL WITH CAPITAL	1,525,743	4,000,760	1,859,131	2,208,770	9,061,977	6,853,207		

Groveland Community Services District
Draft FY 2021/22 Annual Budget
FIRE-REVENUE

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Taxes								
General Property Tax	1,121,864	1,108,503	648,308	1,108,503	1,130,673	22,170	2%	
TOTAL TAXES	1,121,864	1,108,503	648,308	1,108,503	1,130,673	22,170		
Variable Revenue								
Equipment Use Rental	31,383	79,605	28,253	79,605	-	(79,605)	-100%	
CERT	1,655	1,600	-	-	-	-		TBD
CERBT Revenue					2,000			
TOTAL VARIABLE REVENUE	33,038	81,205	28,253	79,605	2,000	(79,605)		
Other Non-Operating Revenue								
Non-Operating Income-Turnouts	15,656		3,300	3,300	-	(3,300)	-100%	
Jones Hill Fire Break Grant	1,650	164,650	140,768	164,650	-	(164,650)	-100%	
Interest earned-Mechanics Bank	-	-	-	-	-	-		
Interest Earned -LAIF	\$ 14,882	10,000	\$ 3,850	\$ 4,600	\$ 3,350	(1,250)	-27%	
TOTAL NON-OPERATING REVENUE	32,188	174,650	147,918	172,550	3,350	(169,200)		
TOTAL FIRE REVENUE LESS GRANTS	1,169,784	1,199,708	680,411	1,192,708	1,136,023	(58,685)	-5%	
TOTAL FIRE REVENUE	1,187,090	1,364,358	824,479	1,360,658	1,136,023	(226,635)	-17%	

Groveland Community Services District
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FIRE-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
CAL FIRE Contract								
Schedule "A" Plan	981,180	1,056,071	598,149	817,624	943,467	125,843	15%	Projected increase
TOTAL CAL FIRE CONTRACTS	981,180	1,056,071	598,149	817,624	943,467	125,843		
Salaries								
Regular Time	6,304	38,247	7,290	18,090	50,931	32,841	182%	
Overtime	37	2,025	53	137	3,237	3,100	2263%	
Vacation Leave	266	1,886	96	96	2,542	2,446	2547%	
Admin Leave	18	98	22	22	106	84	380%	
Sick Leave	243	1,792	310	310	2,366	2,056	663%	
Holiday Pay/Misc	178	1,942	12,866	12,866	2,836	(10,030)	-78%	
TOTAL SALARIES	7,046	45,990	20,637	31,521	62,018	30,497		
Benefits								
CalPERS Retirement	554	3,644	1,400	2,600	4,569	1,969	76%	
FICA	437	2,559	1,279	1,951	3,334	1,383	71%	
Medicare	102	598	296	452	780	328	72%	
SUI	75	250	554	554	179	(376)	-68%	
Workers Comp	469	1,771	2,397	2,850	2,275	(575)	-20%	
Health/Vision/Dental Insurance	3,472	10,021	7,611	14,928	11,563	(3,365)	-23%	
TOTAL BENEFITS	5,109	18,843	13,537	23,335	22,699	(636)		
Retiree Medical								
Retiree Medical	14,165	14,350	7,693	10,257	2,000	(8,257)	-81%	
TOTAL RETIREE MEDICAL	14,165	14,350	7,693	10,257	2,000	(8,257)		
Unfunded Pension Liability								
Unfunded Pension Liability	40,896	62,730	60,643	60,643	65,000	4,357	7%	
TOTAL UNFUNDED PENSION LIABILITY	40,896	62,730	60,643	60,643	65,000	4,357		
Equipment, Automotive, Maintenance & Repairs								
Radio Communications		5,000	285	5,000	5,000			
Fuel	11,721	14,820	7,912	12,000	15,000	3,000	25%	Increase in fuel costs
Protective Clothing/Wildland	8,000	7,000	1,130	1,130	12,870	11,740	1039%	Turnouts not received (COVID delays), previous FY budget figure carried forward
Medical Supplies/EMS Equip.	255	1,500	218	1,500	1,500	-	0%	
Small Tools & Safety Equipment	332	4,500	3,496	4,500	4,500	-	0%	
Repair & Maint.-Station General	5,866	7,000	3,659	3,659	10,341	6,682	183%	Carpet replacement expense carried forward, could not be completed by close of previous FY
Repair & Maint.-Apparatus	9,878	16,500	18,490	20,490	20,000	(490)	-2%	Age of fire equipment requiring additional repairs
Repair & Maint.- Equipment	1,610	2,000	-	2,000	2,200	200	10%	
SCBA Equipment	551	7,500	7,505	7,505	7,500	(5)	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	38,213	65,820	42,695	57,784	78,911	21,127		

Groveland Community Services District
Draft FY 2021/22 Annual Budget
FIRE-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Other								
Utilities	16,264	18,628	15,876	20,000	21,000	1,000	5%	
Office & Cleaning Supplies	5,943	4,900	3,220	4,120	4,900	780	19%	
Training	-	-			2,000	2,000		Plan to host training class
Fire Prevention Supplies/Events	461	500		500	500	-	0%	
Master Plan & Development Impact Study	41,435		2,762			-		
City Gate County Project Evaluation	-	10,000				-		
SCI Special Fire Tax Consulting	-	80,000	9,563			-		
NBS Consulting- CFD Formation	-	18,400	12,500		-	-		
Jones Hill Fire Break (Grant)	2,305	166,300	149,800	149,800		(149,800)		Grant
Grant Writing	-	2,500		2,500	2,500	-	0%	
CERT	-	1,600	904		9,500	9,500		Figure presented by Groveland CERT to purchase initial startup safety gear and organizational supplies
TOTAL OTHER EXPENSE	66,408	302,828	194,625	176,920	40,400	(136,520)		
TOTAL FIRE EXPENSES	1,153,017	1,566,632	937,979	1,178,084	1,214,496	36,412	3%	
Admin Allocation Transfer Out	26,485	96,854	77,571	91,932	82,263	(9,669)	-11%	
TOTAL FIRE WITH ADMIN	1,179,502	1,663,486	1,015,550	1,270,016	1,296,759	26,743		
Capital Outlay								
See Capital Outlay Sheet	40,756	81,358	72,689	81,238	141,750	60,512	74%	
TOTAL CAPITAL OUTLAY	40,756	81,358	72,689	81,238	141,750	60,512		
Reserve Set-Aside								
Annual Fund Reserve Set-Aside						-		
Employee Medical Plan Transfer to Reserve		5,349				-		
TOTAL RESERVE SET-ASIDE	-	5,349	-	-	-	-		
GRAND TOTAL WITH CAPITAL	1,220,258	1,750,193	1,088,239	1,351,254	1,438,509	87,255	0	

Groveland Community Services District
Draft FY 21/22 Annual Budget
PARKS-REVENUE

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Taxes								
General Property Tax	97,553	96,390	56,375	96,390	98,318	1,928	2%	
TOTAL TAXES	97,553	96,390	56,375	96,390	98,318	1,928		
Variable Revenue								
Use Fees	1,260	500	145	145	500	355	245%	
Dog Park Permit Fees	2,515	1,500	2,150	2,200	2,000	(200)	-9%	
TOTAL VARIABLE REVENUE	3,775	2,000	2,295	2,345	2,500	155		
Other Revenue								
Cell Tower Leases	53,929	42,000	40,329	53,750	54,000	250	0%	
Park Infrastructure Upgrade Grant	-	-	-	-	177,952	177,952		
Interest Earned-LAIF	4,763	4,000	1,232	1,500	800	(700)	-47%	
Donations	4,855	-	-	-	-			
TOTAL OTHER REVENUE	63,547	46,000	41,561	55,250	232,752	177,502		
TOTAL PARK REVENUE LESS GRANTS	164,875	144,390	100,231	153,985	155,618	1,633	1%	
TOTAL PARKS REVENUE	164,875	144,390	100,231	153,985	333,570	179,585	117%	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
PARKS-EXPENSES

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		REASON FOR CHANGE
						\$	%	
Salaries								
Regular Time	18,501	15,299	4,420	5,518	20,372	14,854	269%	
Overtime	445	810	108	114	1,295	1,181	1036%	
Vacation Leave	1,195	755	166	256	1,017	761	297%	
Admin Leave	91	39	4	4	42	38	957%	
Sick Leave	606	717	164	164	947	783	477%	
Holiday Pay/Misc	1,281	777	433	433	1,135	702	162%	
TOTAL SALARIES	22,119	18,397	5,295	6,489	24,807	18,318		
Benefits								
CalPERS Retirement	1,890	1,458	464	566	1,828	1,262	223%	
FICA	1,371	1,024	328	400	1,333	933	233%	
Medicare	321	239	77	95	312	217	228%	
SUI	53	100	24	24	71	47	198%	
Workers Comp	1,172	709	543	725	910	185	26%	
Health/Vision/Dental Insurance	8,873	4,009	2,907	3,876	4,625	749	19%	
TOTAL BENEFITS	13,680	7,539	4,343	5,686	9,080	3,394		
Operating Expense								
Dog Park	661	500	439	500	550	50	10%	
Repair & Maintenance	6,295	7,300	535	5,535	7,500	1,965	36%	
TOTAL OPERATING EXPENSE	6,956	7,800	974	6,035	8,050	2,015		
Other								
Utilities	34,620	47,000	30,566	43,000	47,000	4,000	9%	
Janitorial Services	7,193	12,500	6,747	9,000	12,500	3,500	39%	Projecting more use this year
Safety Equipment	115	1,000	-	1,000	1,200	200	20%	Playground inspection cost increase
NBS Consulting-CFD Formation	-	1,600				-		
Park Master Plan	-	14,955	11,435	14,955		(14,955)	-100%	
Grant Application Assistance					25,000			
TOTAL OTHER EXPENSE	41,928	77,055	48,748	67,955	85,700	(7,255)		
TOTAL PARK EXPENSES	84,683	110,791	59,360	86,165	127,637	41,472		
Admin Allocation Transfer Out	55,093	14,310	10,955	13,534	14,716	1,182	9%	
TOTAL PARKS WITH ADMIN	139,776	125,101	70,315	99,699	142,353	42,654		
Capital Outlay								
See Capital Outlay Sheet	11,304	3,272	318	2,293	321,452	319,159	13919%	
TOTAL CAPITAL OUTLAY	11,304	3,272	318	2,293	321,452	319,159		
Reserve Set-Aside								
Annual Fund Reserve Set-Aside		-				-		
Employee Medical Plan Transfer to Reserve		6,412				-		
TOTAL RESERVE SET-ASIDE	-	6,412	-	-	-	-		
TOTAL WITH CAPITAL	151,080	134,785	70,633	101,992	463,805	361,813		

Groveland Community Services District
 Draft FY 21/22 Annual Budget
 ADMIN-REVENUE

BUDGET ITEM	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	CHANGE		ALLOCATION OF DISCRETIONARY REVENUE
						\$	%	
Other Revenue								
Property Taxes		1,204,893	704,683	1,204,893	1,228,991	24,098	2%	
TOTAL OTHER REVENUE	-	1,204,893	704,683	1,204,893	1,228,991	24,098	0	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
ADMIN-EXPENSES

BUDGET ITEM	ADMIN EXPENSES					CHANGE		REASON FOR CHANGE
	19/20 Actual	20/21 Adopted	20/21 Year to Date	20/21 Projected FYE	Proposed 21/22	\$	%	
Admin/Board Salaries								
Regular Time	393,911	455,852	287,550	393,599	481,446	87,847	22%	Salary Increases
Board Wages	8,976	12,000	6,151	6,151	12,000	5,849	95%	Keeping previous FY figure
Leave	7,629	7,949	7,971	7,971	8,641	670	8%	
On Call	1,906	-	-	-	-	-	-	
Overtime/Comp	3,245	3,305	4,489	4,489	3,581	(908)	-20%	
Vacation Leave	32,253	21,202	6,484	7,840	26,147	18,307	234%	
Sick Leave	24,513	21,677	2,858	4,796	23,506	18,710	390%	Significantly less sick time used in FY 20/21
Holiday Pay/PH/Misc	27,449	23,498	20,663	20,663	28,176	7,513	36%	
TOTAL ADMIN/BOARD SALARIES	499,882	545,483	336,166	445,509	583,498	137,989		
Admin/Board Benefits								
CalPERS Retirement	37,704	48,487	27,341	37,271	45,364	8,093	22%	
FICA	28,319	28,746	19,616	27,023	29,070	2,047	8%	
Board FICA	557	744	381	381	744	363	95%	
Medicare	6,623	6,723	4,886	6,459	7,390	931	14%	
Board Medicare	130	174	89	89	174	85	96%	
SUI	2,180	2,311	1,449	1,449	1,428	(21)	-1%	
Workers Comp	1,407	2,092	1,584	1,584	2,242	658	42%	
Board Workers Comp	47	63	46	46	60	14	31%	
Health/Vision/Dental Insurance	103,535	90,392	74,034	98,228	106,829	8,601	9%	
TOTAL ADMIN/BOARD BENEFITS	180,502	179,732	129,426	172,530	193,302	20,772		
OPEB/Pension Unfunded Liability								
Transfer to OPEB Trust	-	-	-	-	-	-	-	
Pension Unfunded Liability	159,804	185,511	179,340	179,340	206,717	27,377	15%	
TOTAL OPEB/PENSION UNFUNDED LIABILITY	159,804	185,511	179,340	179,340	206,717	27,377		
Admin Operating Expense								
Bank Fees	5,168	5,762	3,430	4,828	5,775	947	20%	
Credit Card Merchant Fees	41,397	41,357	33,412	41,234	45,000	3,766	9%	
Office Supplies	5,771	7,800	5,271	7,628	8,250	622	8%	
Memberships (IRWMP/CSDA)	17,352	18,000	14,793	17,820	20,050	2,230	13%	
LAFCO Fees	-	4,500	5,874	5,874	6,425	551	9%	
Computer Hardware/Equipment	104,681	122,000	95,800	122,000	19,200	(102,800)	-84%	Broken out into two line items
Annual Software Subscriptions/Internet					56,000			
Office Expense	36,916	50,000	24,945	34,550	32,000	(2,550)	-7%	
Training, Conferences, Travel	9,936	12,000	101	190	12,000	11,810	6216%	Keeping previous FY figure
District Telephone Services	18,234	20,000	15,988	20,000	24,000	4,000	20%	
Toilet Rebates	-	4,000	2,375	2,600	2,700	100	4%	
District General Liability Insurance	101,267	145,000	143,500	148,500	135,000	(13,500)	-9%	
TOTAL ADMIN OPERATING EXPENSE	340,722	430,419	345,489	405,224	366,400	(94,824)		
Outside Services								
Janitorial Service/Supplies	4,229	17,025	5,396	8,320	10,000	1,680	20%	Projected Increase in material and supply cost
CPA Services/Annual Audit	50,700	52,500	44,351	61,417	59,500	(1,917)	-3%	
Legal Counsel Services	31,315	49,500	26,672	38,443	35,000	(3,443)	-9%	
Actuarial Review (GASB-OPEB)	2,500	2,000	1,500	1,500	3,000	1,500	100%	Projected expense with full report
Classification & Comp Study	-	-	1,951	1,951	50,000	48,049	2463%	
Public Relations/Communications	30,136	31,400	23,400	31,420	31,247	(173)	-1%	

Groveland Community Services District
 Draft FY 2021/22 Annual Budget
 ADMIN-EXPENSES

BUDGET ITEM	ADMIN EXPENSES					CHANGE		REASON FOR CHANGE
						\$	%	
HR Consulting	-	20,000	4,800	4,800	2,000	(2,800)	-58%	
Impact Mitigation Fee Study	-	49,000	15,977	40,000	-	(40,000)	-100%	
TOTAL OUTSIDE SERVICES	118,880	221,425	124,047	187,851	190,747	2,896		
Leases								
Copystar 5550 GE Capital	4,383	5,700	3,348	4,565	4,704	139	3%	
FP Mail Machine	1,133	1,351	1,087	1,376	1,151	(225)	-16%	
Avaya Phone System	1,864	3,440	3,438	3,439	-	(3,439)	-100%	
TOTAL LEASES	7,380	10,491	7,873	9,380	5,855	(3,525)		
Employee Medical Plan Reserve Set-Aside								
	-	-	-	-	-	-	-	
TOTAL EMPLOYEE MEDICAL PLAN RESERVE SET-ASIDE	-	-	-	-	-	-	-	
TOTAL ADMIN EXPENSE	1,307,170	1,573,061	1,122,341	1,399,834	1,546,519	90,685	10%	Overall % Change

Groveland Community Services District
 Draft FY 2021/22 Annual Budget
 Capital Outlay

ADMIN CAPITAL OUTLAY						
CIP Project	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected FYE	2021-22 Proposed	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)		175,000	3,997	175,000	175,000	Phase 2 of 5 maint. Dept. access road rehab
Fuel Tank Painting/Electronic Logging		90,000	-		150,000	Price flucuations and added installation cost.
District Camera System		26,500	-	20,000		
Server OS Upgrade		35,665	27,830	27,830		
Admin Building Office Space Redesign					20,000	
Admin Building Remodel		TBD				
TOTAL CAPITAL OUTLAY	-	327,165	31,827	222,830	345,000	

**Groveland Community Services District
Draft FY 2021/22 Annual Budget
Capital Outlay**

WATER CAPITAL OUTLAY						
CIP Project	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected FYE	2021-22 Proposed	COMMENTS
Downtown Groveland/BOF Rehab Planning	19,585	15,000	12,811			
General Water Distribution Improv.		30,000	9,182	28,000	40,000	Anticipated expense
Water Pump Replacements		20,000		10,000	20,000	Increase in equipment cost, on-going
Admin Parking Lot Upgrade (5 Yr Plan)	7,106	98,000	2,261	98,000	98,000	Phase 2 of 5 maint. Dept. access road rehab
Fuel Tank Painting/Electronic Logging		50,400	-		84,000	Didn't complete in current FY; project expanded
Crane Body Truck		97,920	97,760	97,760	-	Purchased
Treatment Plant General Improvements/Replacements		20,000			25,000	Didn't occur in FY 2020/21; Projected increase in materials cost
Water Treatment Plant AC upgrades		11,000	8,260	8,260		Completed
Tank #2 Generator/Asphalt Improvement		95,000	44,335	95,000		Completed
2021 Chevy Silverado		25,971			25,971	Dealership did not order before cutoff, will honor 2021 price
2021 Chevy Silverado		17,660			17,660	Dealership did not order before cut off, will honor 2021 price
Honda UTV		12,279	12,279	12,279		Purchased
District Camera System		14,840	-	13,600		Purchased
Tank Mixers for T2, 4 and 5		113,000	66,999	67,000		Completed
Server OS Upgrade		19,972	15,585	15,585		Completed
Tank 4 Generator		105,000	58,494	103,255		Completed
Tank 2 AC/Heater		3,672	3,672	3,672		Completed
Big Creek-2G Clearwell, Butler Way Bypass	25,720	3,400,000	1,317,003	3,000,000	954,200	In Progress
Pro Link Edge Master Scanner			4,569	4,569		Mid-year adjustment. Needed for District Fleet repairs.
Truck 3 replacement					20,400	Truck 3 is 17 years old; more frequent repairs
Ops Manager Truck					20,400	Ops Manager truck was moved to C&D for new Ops Supervisor position
Generator Installations					80,000	Installation expense of new generator purchased by grants
Pump Control and Surge Valves					35,000	Replaces old units that can not be rebuilt
SCADA Improvements					30,000	Will allow District to log more data/trends within our SCADA
IT/Instrumentation Tech Truck					27,200	Truck for new IT position, all fleet is currently assigned
Dump Truck & Trailer					124,000	Will replace 1986 dump truck and 1971 equipment trailer, \$200K total cost
New Trimble R2					7,500	This will stream line the process of capturing GIS data, increase work flow abilities and allow us to complete our GIS database within a shorter period.
TOTAL WATER CAPITAL OUTLAY	52,411	4,149,714	1,653,210	3,556,980	1,609,331	
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)		749,714	336,207	556,980	655,131	

**Groveland Community Services District
Draft FY 2021/22 Annual Budget
Capital Outlay**

SEWER CAPITAL OUTLAY						
CIP Project	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected FYE	2021-22 Proposed	COMMENTS
Downtown Groveland/BOF Rehab Planning	9,115		230,207			
Downtown Groveland/BOF Construction			226,339	235,000	4,149,176	75%
Wastewater Pump Replacements		24,000		12,182	26,000	For pump failures
Sewer Imp-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	60,084	1,470,000	95,444	100,000	1,300,000	Our expense, no grant
Admin Parking Lot Upgrade (5 Yr Plan)	4,822	66,500	1,534	66,500	66,500	Phase 2 of 5 maint. Dept. access road rehab
Fuel Tank Painting/Electronic Logging		34,200			57,000	Didn't complete in current FY; project expanded
Crane Body Truck		46,080	46,005	46,005		Purchased
Concrete grading by Screw Press	1,313	120,000			200,000	Delayed; increased material cost projected
Road Maintenance	8,801	100,000			200,000	Delayed; increased material cost projected
New Bobcat		45,000	47,207	47,207		Purchased
2021 Chevy Silverado		8,311			8,311	Dealership did not order before cutoff, will honor 2021 price
Honda UTV		5,779	5,779	5,778		Purchased
District Camera System		10,070		7,600		Purchased
Server OS Upgrade		13,553	10,575	10,575		Completed
Skate Park Manhole repair/replacemnt		25,000	21,340	21,340		Completed
Smart (manhole) Cover System		26,000	26,562	26,562		Completed
Gaembsa Blower		3,533	7,067	7,076		Purchased
Flow Meter MW806		3,265	3,265	3,265		Purchased
Tank 2 AC/Heater		1,728	1,728	1,728		Purchased
Pro Link Edge Master Scanner			4,569	4,569		Mid-year adjustment. Needed for District Fleet repairs.
Polymer Tank Mixer			3,774	3,774		Purchased
General Sewer System Improv.					40,000	New line item for antcipated general improvements
STP blower & Gen room rehab					45,000	Building rehab and upgrades
Truck 3 Replacement					9,600	Truck 3 is 17 years old; more frequent repairs
Ops Manager Truck					9,600	Ops manager truck was moved to C&D for new ops supervisor position
Generator Installations					120,000	Installations expense of new generators purchased by grants
Asphalt rehabilitation					140,000	Asphalt rehab to Sewer infrastructure
SCADA Improvements						Will allow District to log more data/trends within our SCADA
IT/instrumentation Tech Truck					12,800	Truck for new IT position, all fleet is currently assigned
Dump truck & Trailer					76,000	Will replace 1986 dump truck and 1971 equipment trailer, \$200K total cost
New Trimble R2					7,500	This will stream line the process of capturing GIS data, increase work flow abilities and allow us to complete our GIS database within a shorter period.
Vac-Con Truck					533,075	Ability to clean all lift stations, reduce odors, consolidates two trucks
TOTAL SEWER CAPITAL OUTLAY	84,135	2,003,019	731,395	599,161	7,000,562	
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)		2,003,019	274,849	364,161	2,851,386	

Groveland Community Services District
Draft FY 2021/22 Annual Budget
Capital Outlay

FIRE CAPITAL OUTLAY						
CIP Project	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected FYE	2021-22 Proposed	COMMENTS
SCBA Fill Station	32,796					
Admin Parking Lot Upgrade (5 Yr Plan)	127	8,750	202	8,750	8,750	Phase 2 of 5 maint. Dept. access road rehab
Fuel Tank Painting/Electronic Logging		4,500			7,500	Didn't complete in current FY; project expanded
Operations Roof R & M, siding, windows, paint	1,775					
Maint. Window/Repl. Gutter in back	98					
Admin Building railing/paint/siding repair	772					
Computers/Ipads	138					
Apparatus Bay Lighting Upgrade	5,050					
Fire Dept Building Upgrade		60,000	62,345	62,345		Completed
Kitchen Remodel		-				
Fire Station Restroom Upgrade		5,000	4,182	4,182		Completed
District Camera System		1,325	-			Purchased
Server OS Upgrade		1,783	1,392	1,392		Completed
Pro Link Edge Master Scanner		-	4,568	4,569		Mid-year adjustment. Needed for District Fleet repairs.
Asphalt repair (driveway/employee parking area)					56,000	Will replace employee parking area and seal/crack fill upper portion
Extrication Equipment					47,000	Replaces 12+ year old outdated equipment with battery powered tool set
Thermal Imaging Camera					14,000	Replace 12 year old camera w/ new camera that has better technology
Rescue Struts					8,500	Replace 12 year old struts w/ new 80,000 lbs highway strut kit
TOTAL FIRE CAPITAL OUTLAY	40,756	81,358	72,689	81,238	141,750	

Groveland Community Services District
 Draft FY 2021/22 Annual Budget
 Capital Outlay

PARK CAPITAL OUTLAY						
Projects	2019/20 Actual	2020/21 Adopted	2020/21 YTD	2020/21 Projected	2021-22 Proposed	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)	634	1,750	40	1,750		
Fuel Tank Painting/Electronic Logging		900			1,500	Didn't complete in current FY; project expanded
Park Ampitheater	10,670					
General Park Upgrades					10,000	For general park upgrades
District Camera System		265		265		Purchased
Server OS Upgrade		357	278	278		Completed
Parking Lot Repairs					79,000	Needed repairs to mitigate complete failure and replacement
Adventure Park Improvements Project					55,000	Preliminary project design and CEQA
Park Rehab Project-Grant					175,952	
TOTAL PARK CAPITAL OUTLAY	11,304	3,272	318	2,293	321,452	

Groveland Community Services District
 Draft FY 2021/2022 Annual Budget
 District Debt Service

WATER					
		2021 Municipal Corp Water Refinance	BUDGETED 20/21	20/21 PROJECTED FYE	PROPOSED 21/22
Debt Service Revenue			\$ 607,042	621,325	607,417
Debt Service Expense			\$ (688,774)	(688,675)	(515,295)
Revenue Over (Under) Expense			\$ (81,732)	\$ (67,350)	\$ 92,122

SEWER (PML ONLY)					
		2019 Capital One Sewer Refinance	BUDGETED 20/21	PROJECTED FYE	PROPOSED 21/22
Debt Service Revenue		\$ 327,864	\$ 327,864	\$ 328,186	328,354
Debt Service Expense		\$ (297,665)	\$ (297,665)	(297,476)	(295,240)
Revenue Over (Under) Expense		\$ 30,199	\$ 30,199	\$ 30,710	\$ 33,114

WWTP IMPROVEMENT LOAN					
Principal and Interest		\$ (105,838)	\$ (105,838)	(105,837)	(105,838)
Total Loan Expense		\$ (105,838)	\$ (105,838)	\$ (105,837)	\$ (105,838)

**GROVELAND COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2021/22**

Appropriations Limits

Fiscal 2020/21 Limit		\$3,909,424
Weighted Growth Factor		
	Per capita COL Change	5.73%
	Population Change	-0.90%
Fiscal 2021/22 Limit		\$4,096,233
<u>2021/22 Budgeted Property Tax</u>		<u>\$1,228,991</u>
Amount Under Limit		\$2,867,242

**GROVELAND COMMUNITY SERVICES DISTRICT
APPROPRIATION LIMIT DATA**

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

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

409 INVESTMENT OF DISTRICT FUNDS

ADOPTED: October 11, 2010

AMENDED: March 12, 2018 (Resolution 8-18)

409.1 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.

409.2 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.

409.3 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.

409.4 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.

409.5 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.

409.6 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.

409.7 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.

409.8 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 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.

409.9 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.

409.10 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.

409.11 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.

409.12 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 2021-2022

WATER AND SEWER MONTHLY CHARGES

Water Monthly Fixed Rate Service Charges		
Meter Size	EMU Ratio	Monthly Charge
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

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

Sewer Monthly Fixed Rate Service Charges	
Residential	Commercial
\$86.10	\$86.10

Sewer Usage Variable Rate Charges per Gallon	
Residential	Commercial
.01132	.01818

ADMINISTRATIVE SERVICE FEES

Establishment of Tenant Account	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
Reestablishing Account in Owner's Name	Transfer of account back into owner's name once tenant vacates property	\$40
Overpayment Refund Request	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

Customer Payment Processing Error	Processing fee for transfer of payment to correct account.	\$10
Meter re-read/Re-inspection Fee	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
Meter Test Fee	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
Meter Final/Closing Read Fee	Charged to account for request of a final/closing read of meter at service address.	\$30
Meter Shut Off Fee	Charged to account when customer requests District turn meter off due to maintenance or other reasons	\$35
Meter Turn On Fee	Charged to account when customer requests meter be turned back on after maintenance complete or other reasons	\$35
New Water/Sewer Service Application	Charge for processing application to establish new water and/or sewer service connection	\$40
Engineering Request Processing Fee	Charge for processing engineering request documents	\$40
Copies	Public Records Requests	.25 per page or \$3.00 per disk
Agenda Mailing Fee (Annual)	Required if requested, includes postage and envelope, assumes 12 monthly mailings	Actual Costs (Envelope and Postage)

COLLECTIONS PROCESSING FEES

Payment Returns/Chargebacks	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
Reconnection Fee during normal business hours	Charged to account for processing each service connection reconnection after shut off.	\$50
Reconnection Fee After Normal Business Hours	Charged to account for processing each after hour service connection reconnection after shut off.	\$150
Cut Lock/Removal Fee	Charged to account for each cut lock/removal	\$75
Denial Access Fee	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.	
Placement of Lien Fee	Charged to account for processing each Notice of Lien on service connection property for non-payment	\$65
Satisfaction of Lien Fee	Charged to account for processing each Satisfaction of Lien on service connection property	\$65
Late Payment Interest Penalty Fee	Charged on past due account balances not paid by due date	10%
Continued Interest on Past Due Balances	Charged on account balances over two billing cycles past due	.5%

FIELD SERVICE WORK BY DISTRICT STAFF

Hourly Charges	Per Employee
Regular Work Hours	\$45.07
*After Hours/Weekend	\$51.83
*Holiday	\$58.59

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

DISTRICT EQUIPMENT RATES

Vehicle Type	Hourly Rate
Flush Truck	\$34
Vac Truck	\$34
Boom Truck	\$75
Service Truck	\$25
Bobcat Skid Steer	\$40
Backhoe	\$70
Excavator	\$80
Sole Air Compressor	\$20

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

Installation of Backflow Device	Charged for the installation of backflow prevention device	Actual device cost and labor charges
Annual Inspection Fee	Charged for annual backflow device inspection	\$160
Repair/Replace Backflow Device	Charge for the repair or replacement of failed backflow device	Actual material/device cost and labor charges
Annual Backflow Administration Fee	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
Easement Abandonment Requests (site inspection, records research, documentation)	Non-Refundable Application Fee	\$240
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
Easement Acceptance Requests (as a Condition of PUE Abandonment)	Application Fee	\$100
	Title Report and County Recording Fees	Actual Cost
Encroachment Permit	Non-Refundable Application Fee	\$240
	Non-Refundable Administration Fee	\$100
	County Recording Fees	Actual Recording Cost
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
Service Application for New Development Projects	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

PARK DAY USE FEES	
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
JANITORIAL SERVICES	
0-100 Janitorial Services (minimum two (2) hours)	\$60

101-300 Janitorial Services (minimum three (3) hours)	\$90
301-500 Janitorial Services (minimum four (4) hours)	\$120
500 or more "Large Event" (Required)	\$200
DISTRICT PROPERTY USE FEES	
District Chairs	\$35/day
District Tables	\$35/day
P.A. System	\$45/day
Concession Stand	\$50/day
Lost Key Fee	\$25
Damaged Chair Fee	\$25/chair
Damaged Table Fee	\$50/table
DOG PARK USE FEES	
1-2 Dogs	\$25/calendar year
3 or more	\$35/calendar year

Groveland Community Services District
Proposed Salary Range Schedule FY 2021-22
Board Approved: June 8, 2021
2.4% COLA Adjustment

FACTORS	
Range 6, Step 5, Annual	\$54,980.61
Step Increase	5.00%
Range Increase	2.50%
Pay Periods per Year	26
Hours per Year	2,080

lowest current salary

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
1	39,979	41,978	44,077	46,281	48,595	3,332	3,498	3,673	3,857	4,050	1,537.66	1,614.54	1,695.27	1,780.03	1,869.03	19.22	20.18	21.19	22.25	23.36
2	40,979	43,028	45,179	47,438	49,810	3,415	3,586	3,765	3,953	4,151	1,576.10	1,654.90	1,737.65	1,824.53	1,915.76	19.70	20.69	21.72	22.81	23.95
3	42,003	44,103	46,308	48,624	51,055	3,500	3,675	3,859	4,052	4,255	1,615.50	1,696.28	1,781.09	1,870.15	1,963.65	20.19	21.20	22.26	23.38	24.55
4	43,053	45,206	47,466	49,839	52,331	3,588	3,767	3,956	4,153	4,361	1,655.89	1,738.68	1,825.62	1,916.90	2,012.74	20.70	21.73	22.82	23.96	25.16
5	44,129	46,336	48,653	51,085	53,640	3,677	3,861	4,054	4,257	4,470	1,697.29	1,782.15	1,871.26	1,964.82	2,063.06	21.22	22.28	23.39	24.56	25.79
6	45,233	47,494	49,869	52,362	54,981	3,769	3,958	4,156	4,364	4,582	1,739.72	1,826.70	1,918.04	2,013.94	2,114.64	21.75	22.83	23.98	25.17	26.43
7	46,363	48,682	51,116	53,672	56,355	3,864	4,057	4,260	4,473	4,696	1,783.21	1,872.37	1,965.99	2,064.29	2,167.50	22.29	23.40	24.57	25.80	27.09
8	47,523	49,899	52,394	55,013	57,764	3,960	4,158	4,366	4,584	4,814	1,827.79	1,919.18	2,015.14	2,115.90	2,221.69	22.85	23.99	25.19	26.45	27.77
9	48,711	51,146	53,703	56,389	59,208	4,059	4,262	4,475	4,699	4,934	1,873.49	1,967.16	2,065.52	2,168.79	2,277.23	23.42	24.59	25.82	27.11	28.47
10	49,928	52,425	55,046	57,798	60,688	4,161	4,369	4,587	4,817	5,057	1,920.32	2,016.34	2,117.16	2,223.01	2,334.17	24.00	25.20	26.46	27.79	29.18
11	51,177	53,735	56,422	59,243	62,206	4,265	4,478	4,702	4,937	5,184	1,968.33	2,066.75	2,170.09	2,278.59	2,392.52	24.60	25.83	27.13	28.48	29.91
12	52,456	55,079	57,833	60,724	63,761	4,371	4,590	4,819	5,060	5,313	2,017.54	2,118.42	2,224.34	2,335.55	2,452.33	25.22	26.48	27.80	29.19	30.65
13	53,767	56,456	59,279	62,243	65,355	4,481	4,705	4,940	5,187	5,446	2,067.98	2,171.38	2,279.95	2,393.94	2,513.64	25.85	27.14	28.50	29.92	31.42
14	55,112	57,867	60,761	63,799	66,989	4,593	4,822	5,063	5,317	5,582	2,119.68	2,225.66	2,336.95	2,453.79	2,576.48	26.50	27.82	29.21	30.67	32.21
15	56,489	59,314	62,280	65,394	68,663	4,707	4,943	5,190	5,449	5,722	2,172.67	2,281.30	2,395.37	2,515.14	2,640.89	27.16	28.52	29.94	31.44	33.01
16	57,902	60,797	63,837	67,028	70,380	4,825	5,066	5,320	5,586	5,865	2,226.99	2,338.34	2,455.25	2,578.02	2,706.92	27.84	29.23	30.69	32.23	33.84
17	59,349	62,317	65,432	68,704	72,139	4,946	5,193	5,453	5,725	6,012	2,282.66	2,396.79	2,516.63	2,642.47	2,774.59	28.53	29.96	31.46	33.03	34.68
18	60,833	63,875	67,068	70,422	73,943	5,069	5,323	5,589	5,868	6,162	2,339.73	2,456.71	2,579.55	2,708.53	2,843.95	29.25	30.71	32.24	33.86	35.55
19	62,354	65,471	68,745	72,182	75,791	5,196	5,456	5,729	6,015	6,316	2,398.22	2,518.13	2,644.04	2,776.24	2,915.05	29.98	31.48	33.05	34.70	36.44
20	63,913	67,108	70,464	73,987	77,686	5,326	5,592	5,872	6,166	6,474	2,458.18	2,581.09	2,710.14	2,845.65	2,987.93	30.73	32.26	33.88	35.57	37.35
21	65,510	68,786	72,225	75,836	79,628	5,459	5,732	6,019	6,320	6,636	2,519.63	2,645.61	2,777.89	2,916.79	3,062.63	31.50	33.07	34.72	36.46	38.28
22	67,148	70,506	74,031	77,732	81,619	5,596	5,875	6,169	6,478	6,802	2,582.62	2,711.75	2,847.34	2,989.71	3,139.19	32.28	33.90	35.59	37.37	39.24
23	68,827	72,268	75,882	79,676	83,659	5,736	6,022	6,323	6,640	6,972	2,647.19	2,779.55	2,918.52	3,064.45	3,217.67	33.09	34.74	36.48	38.31	40.22
24	70,548	74,075	77,779	81,668	85,751	5,879	6,173	6,482	6,806	7,146	2,713.37	2,849.04	2,991.49	3,141.06	3,298.11	33.92	35.61	37.39	39.26	41.23
25	72,311	75,927	79,723	83,709	87,895	6,026	6,327	6,644	6,976	7,325	2,781.20	2,920.26	3,066.27	3,219.59	3,380.57	34.77	36.50	38.33	40.24	42.26
26	74,119	77,825	81,716	85,802	90,092	6,177	6,485	6,810	7,150	7,508	2,850.73	2,993.27	3,142.93	3,300.08	3,465.08	35.63	37.42	39.29	41.25	43.31
27	75,972	79,771	83,759	87,947	92,344	6,331	6,648	6,980	7,329	7,695	2,922.00	3,068.10	3,221.50	3,382.58	3,551.71	36.52	38.35	40.27	42.28	44.40
28	77,871	81,765	85,853	90,146	94,653	6,489	6,814	7,154	7,512	7,888	2,995.05	3,144.80	3,302.04	3,467.14	3,640.50	37.44	39.31	41.28	43.34	45.51
29	79,818	83,809	87,999	92,399	97,019	6,652	6,984	7,333	7,700	8,085	3,069.93	3,223.42	3,384.59	3,553.82	3,731.51	38.37	40.29	42.31	44.42	46.64
30	81,814	85,904	90,199	94,709	99,445	6,818	7,159	7,517	7,892	8,287	3,146.67	3,304.01	3,469.21	3,642.67	3,824.80	39.33	41.30	43.37	45.53	47.81
31	83,859	88,052	92,454	97,077	101,931	6,988	7,338	7,705	8,090	8,494	3,225.34	3,386.61	3,555.94	3,733.74	3,920.42	40.32	42.33	44.45	46.67	49.01
32	85,955	90,253	94,766	99,504	104,479	7,163	7,521	7,897	8,292	8,707	3,305.97	3,471.27	3,644.84	3,827.08	4,018.43	41.32	43.39	45.56	47.84	50.23
33	88,104	92,509	97,135	101,992	107,091	7,342	7,709	8,095	8,499	8,924	3,388.62	3,568.06	3,735.96	3,922.76	4,118.89	42.36	44.48	46.70	49.03	51.49
34	90,307	94,822	99,563	104,541	109,769	7,526	7,902	8,297	8,712	9,147	3,473.34	3,647.01	3,829.36	4,020.82	4,221.87	43.42	45.59	47.87	50.26	52.77
35	92,564	97,193	102,052	107,155	112,513	7,714	8,099	8,504	8,930	9,376	3,560.17	3,738.18	3,925.09	4,121.35	4,327.41	44.50	46.73	49.06	51.52	54.09
36	94,879	99,623	104,604	109,834	115,326	7,907	8,302	8,717	9,153	9,610	3,649.18	3,831.64	4,023.22	4,224.38	4,435.60	45.61	47.90	50.29	52.80	55.44
37	97,251	102,113	107,219	112,580	118,209	8,104	8,509	8,935	9,382	9,851	3,740.41	3,927.43	4,123.80	4,329.99	4,546.49	46.76	49.09	51.55	54.12	56.83
38	99,682	104,666	109,899	115,394	121,164	8,307	8,722	9,158	9,616	10,097	3,833.92	4,025.61	4,226.89	4,438.24	4,660.15	47.92	50.32	52.84	55.48	58.25
39	102,174	107,283	112,647	118,279	124,193	8,514	8,940	9,387	9,857	10,349	3,929.76	4,126.25	4,332.57	4,549.19	4,776.65	49.12	51.58	54.16	56.86	59.71

Groveland Community Services District
Proposed Salary Range Schedule FY 2021-22
Board Approved: June 8, 2021
2.4% 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	104,728	109,965	115,463	121,236	127,298	8,727	9,164	9,622	10,103	10,608	4,028.01	4,229.41	4,440.88	4,662.92	4,896.07	50.35	52.87	55.51	58.29	61.20
41	107,346	112,714	118,349	124,267	130,480	8,946	9,393	9,862	10,356	10,873	4,128.71	4,335.14	4,551.90	4,779.50	5,018.47	51.61	54.19	56.90	59.74	62.73
42	110,030	115,532	121,308	127,374	133,742	9,169	9,628	10,109	10,614	11,145	4,231.93	4,443.52	4,665.70	4,898.98	5,143.93	52.90	55.54	58.32	61.24	64.30
43	112,781	118,420	124,341	130,558	137,086	9,398	9,868	10,362	10,880	11,424	4,337.72	4,554.61	4,782.34	5,021.46	5,272.53	54.22	56.93	59.78	62.77	65.91
44	115,600	121,380	127,449	133,822	140,513	9,633	10,115	10,621	11,152	11,709	4,446.17	4,668.48	4,901.90	5,147.00	5,404.35	55.58	58.36	61.27	64.34	67.55
45	118,490	124,415	130,636	137,167	144,026	9,874	10,368	10,886	11,431	12,002	4,557.32	4,785.19	5,024.45	5,275.67	5,539.45	56.97	59.81	62.81	65.95	69.24
46	121,453	127,525	133,902	140,597	147,626	10,121	10,627	11,158	11,716	12,302	4,671.26	4,904.82	5,150.06	5,407.56	5,677.94	58.39	61.31	64.38	67.59	70.97
47	124,489	130,713	137,249	144,112	151,317	10,374	10,893	11,437	12,009	12,610	4,788.04	5,027.44	5,278.81	5,542.75	5,819.89	59.85	62.84	65.99	69.28	72.75
48	127,601	133,981	140,680	147,714	155,100	10,633	11,165	11,723	12,310	12,925	4,907.74	5,153.12	5,410.78	5,681.32	5,965.39	61.35	64.41	67.63	71.02	74.57
49	130,791	137,331	144,197	151,407	158,978	10,899	11,444	12,016	12,617	13,248	5,030.43	5,281.95	5,546.05	5,823.35	6,114.52	62.88	66.02	69.33	72.79	76.43
50	134,061	140,764	147,802	155,192	162,952	11,172	11,730	12,317	12,933	13,579	5,156.19	5,414.00	5,684.70	5,968.94	6,267.38	64.45	67.68	71.06	74.61	78.34
51	137,413	144,283	151,497	159,072	167,026	11,451	12,024	12,625	13,256	13,919	5,285.10	5,549.35	5,826.82	6,118.16	6,424.07	66.06	69.37	72.84	76.48	80.30
52	140,848	147,890	155,285	163,049	171,201	11,737	12,324	12,940	13,587	14,267	5,417.22	5,688.09	5,972.49	6,271.11	6,584.67	67.72	71.10	74.66	78.39	82.31
53	144,369	151,587	159,167	167,125	175,481	12,031	12,632	13,263	13,927	14,623	5,552.65	5,830.29	6,121.80	6,427.89	6,749.29	69.41	72.88	76.52	80.35	84.37
54	147,978	155,377	163,146	171,303	179,868	12,332	12,948	13,596	14,275	14,989	5,691.47	5,976.04	6,274.85	6,588.59	6,918.02	71.14	74.70	78.44	82.36	86.48
55	151,678	159,262	167,225	175,586	184,365	12,640	13,272	13,935	14,632	15,364	5,833.76	6,125.45	6,431.72	6,753.30	7,090.97	72.92	76.57	80.40	84.42	88.64
56	155,470	163,243	171,405	179,976	188,974	12,956	13,604	14,284	14,998	15,748	5,979.60	6,278.58	6,592.51	6,922.14	7,268.24	74.75	78.48	82.41	86.53	90.85
57	159,356	167,324	175,690	184,475	193,699	13,280	13,944	14,641	15,373	16,142	6,129.09	6,435.55	6,757.32	7,095.19	7,449.95	76.61	80.44	84.47	88.69	93.12
58	163,340	171,507	180,083	189,087	198,541	13,612	14,292	15,007	15,757	16,545	6,282.32	6,596.44	6,926.26	7,272.57	7,636.20	78.53	82.46	86.58	90.91	95.45
59	167,424	175,795	184,855	193,814	203,505	13,952	14,650	15,382	16,151	16,959	6,439.38	6,761.35	7,099.41	7,454.38	7,827.10	80.49	84.52	88.74	93.18	97.84
60	171,609	180,190	189,199	198,659	208,592	14,301	15,016	15,767	16,555	17,383	6,600.36	6,930.38	7,276.90	7,640.74	8,022.78	82.50	86.63	90.96	95.51	100.28
61	175,900	184,695	193,929	203,626	213,807	14,658	15,391	16,161	16,969	17,817	6,765.37	7,103.64	7,458.82	7,831.76	8,223.35	84.57	88.80	93.24	97.90	102.79
62	180,297	189,312	198,778	208,716	219,152	15,025	15,776	16,565	17,393	18,263	6,934.50	7,281.23	7,645.29	8,027.56	8,428.93	86.68	91.02	95.57	100.34	105.36
63	184,805	194,045	203,747	213,934	224,631	15,400	16,170	16,979	17,828	18,719	7,107.87	7,463.22	7,836.42	8,228.25	8,639.66	88.85	93.29	97.96	102.85	108.00
64	189,425	198,896	208,841	219,283	230,247	15,785	16,575	17,403	18,274	19,187	7,285.56	7,649.84	8,032.33	8,433.95	8,855.65	91.07	95.62	100.40	105.42	110.70
65	194,160	203,868	214,062	224,765	236,003	16,180	16,989	17,838	18,730	19,667	7,467.70	7,841.09	8,233.14	8,644.80	9,077.04	93.35	98.01	102.91	108.06	113.46
66	199,014	208,965	219,413	230,384	241,903	16,585	17,414	18,284	19,199	20,159	7,654.40	8,037.12	8,438.97	8,860.92	9,303.97	95.68	100.46	105.49	110.76	116.30
67	203,990	214,189	224,899	236,144	247,951	16,999	17,849	18,742	19,679	20,663	7,845.76	8,238.04	8,649.95	9,082.44	9,536.57	98.07	102.98	108.12	113.53	119.21
68	209,089	219,544	230,521	242,047	254,149	17,424	18,295	19,210	20,171	21,179	8,041.90	8,443.99	8,866.19	9,309.50	9,774.98	100.52	105.55	110.83	116.37	122.19
69	214,317	225,032	236,284	248,098	260,503	17,860	18,753	19,690	20,675	21,709	8,242.95	8,655.09	9,087.85	9,542.24	10,019.35	103.04	108.19	113.60	119.28	125.24
70	219,675	230,658	242,191	254,301	267,016	18,306	19,222	20,183	21,192	22,251	8,449.02	8,871.47	9,315.05	9,780.80	10,269.84	105.61	110.89	116.44	122.26	128.37
71	225,166	236,425	248,246	260,658	273,691	18,764	19,702	20,687	21,722	22,808	8,660.25	9,093.26	9,547.92	10,025.32	10,526.58	108.25	113.67	119.35	125.32	131.58
72	230,796	242,335	254,452	267,175	280,533	19,233	20,195	21,204	22,265	23,378	8,876.75	9,320.59	9,786.62	10,275.95	10,789.75	110.96	116.51	122.33	128.45	134.87
73	236,565	248,394	260,813	273,854	287,547	19,714	20,699	21,734	22,821	23,962	9,098.67	9,553.60	10,031.29	10,532.85	11,059.49	113.73	119.42	125.39	131.66	138.24
74	242,480	254,604	267,334	280,700	294,735	20,207	21,217	22,278	23,392	24,561	9,326.14	9,792.44	10,282.07	10,796.17	11,335.98	116.58	122.41	128.53	134.95	141.70
75	248,542	260,969	274,017	287,718	302,104	20,712	21,747	22,835	23,976	25,175	9,559.29	10,037.26	10,539.12	11,066.07	11,619.38	119.49	125.47	131.74	138.33	145.24
76	254,755	267,493	280,868	294,911	309,656	21,230	22,291	23,406	24,576	25,805	9,798.27	10,288.19	10,802.60	11,342.73	11,909.86	122.48	128.60	135.03	141.78	148.87
77	261,124	274,180	287,889	302,284	317,398	21,760	22,848	23,991	25,190	26,450	10,043.23	10,545.39	11,072.66	11,626.29	12,207.61	125.54	131.82	138.41	145.33	152.60
78	267,652	281,035	295,086	309,841	325,333	22,304	23,420	24,591	25,820	27,111	10,294.31	10,809.03	11,349.48	11,916.95	12,512.80	128.68	135.11	141.87	148.96	156.41
79	274,343	288,061	302,464	317,587	333,466	22,862	24,005	25,205	26,466	27,789	10,551.67	11,079.25	11,633.22	12,214.88	12,825.62	131.90	138.49	145.42	152.69	160.32
80	281,202	295,262	310,025	325,526	341,803	23,433	24,605	25,835	27,127	28,484	10,815.46	11,356.23	11,924.05	12,520.25	13,146.26	135.19	141.95	149.05	156.50	164.33
81	288,232	302,644	317,776	333,665	350,348	24,019	25,220	26,481	27,805	29,196	11,085.85	11,640.14	12,222.15	12,833.25	13,474.92	138.57	145.50	152.78	160.42	168.44
82	295,438	310,210	325,720	342,006	359,107	24,620	25,851	27,143	28,501	29,926	11,362.99	11,931.14	12,527.70	13,154.09	13,811.79	142.04	149.14	156.60	164.43	172.65
83	302,824	317,965	333,863	350,556	368,084	25,235	26,497	27,822	29,213	30,674	11,647.07	12,229.42	12,840.89	13,482.94	14,157.08	145.59	152.87	160.51	168.54	176.96
84	310,394	325,914	342,210	359,320	377,286	25,866	27,160	28,517	29,943	31,441	11,938.25	12,535.16	13,161.92	13,820.01	14,511.01	149.23	156.69	164.52	172.75	181.39
85	318,154	334,062	350,765	368,303	386,718	26,513	27,838	29,230	30,692	32,227	12,236.70	12,848.54	13,490.96	14,165.51	14,873.79	152.96	160.61	168.64	177.07	185.92
86	326,108	342,413	359,534	377,511	396,386	27,176	28,534	29,961	31,459	33,032	12,542.62	13,169.75	13,828.24	14,519.65	15,245.63	156.78	164.62	172.85	181.50	190.57
87	334,261	350,974	368,523	386,949	406,296	27,855	29,248	30,710	32,246	33,858	12,856.18	13,498.99	14,173.94	14,882.64	15,626.77	160.70	168.74	177.17	186.03	195.33
88	342,617	359,748	377,736	396,622	416,453	28,551	29,979	31,478	33,052	34,704	13,177.59	13,836.47	14,528.29	15,254.71						

**Groveland Community Services District
Proposed Salary Range Schedule FY 2021-22
Board Approved: June 8, 2021
2.4% 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
92	378,185	397,095	416,949	437,797	459,687	31,515	33,091	34,746	36,483	38,307	14,545.59	15,272.87	16,036.52	16,838.34	17,680.26	181.82	190.91	200.46	210.48	221.00
93	387,640	407,022	427,373	448,742	471,179	32,303	33,919	35,614	37,395	39,265	14,909.23	15,654.69	16,437.43	17,259.30	18,122.27	186.37	195.68	205.47	215.74	226.53
94	397,331	417,198	438,057	459,960	482,958	33,111	34,766	36,505	38,330	40,247	15,281.96	16,046.06	16,848.36	17,690.78	18,575.32	191.02	200.58	210.60	221.13	232.19
95	407,264	427,628	449,009	471,459	495,032	33,939	35,636	37,417	39,288	41,253	15,664.01	16,447.21	17,269.57	18,133.05	19,039.70	195.80	205.59	215.87	226.66	238.00
96	417,446	438,318	460,234	483,246	507,408	34,787	36,527	38,353	40,270	42,284	16,055.61	16,858.39	17,701.31	18,586.38	19,515.70	200.70	210.73	221.27	232.33	243.95
97	427,882	449,276	471,740	495,327	520,093	35,657	37,440	39,312	41,277	43,341	16,457.00	17,279.85	18,143.85	19,051.04	20,003.59	205.71	216.00	226.80	238.14	250.04
98	438,579	460,508	483,533	507,710	533,096	36,548	38,376	40,294	42,309	44,425	16,868.43	17,711.85	18,597.44	19,527.31	20,503.68	210.86	221.40	232.47	244.09	256.30
99	449,544	472,021	495,622	520,403	546,423	37,462	39,335	41,302	43,367	45,535	17,290.14	18,154.65	19,062.38	20,015.50	21,016.27	216.13	226.93	238.28	250.19	262.70
100	460,782	483,821	508,012	533,413	560,084	38,399	40,318	42,334	44,451	46,674	17,722.39	18,608.51	19,538.94	20,515.88	21,541.68	221.53	232.61	244.24	256.45	269.27

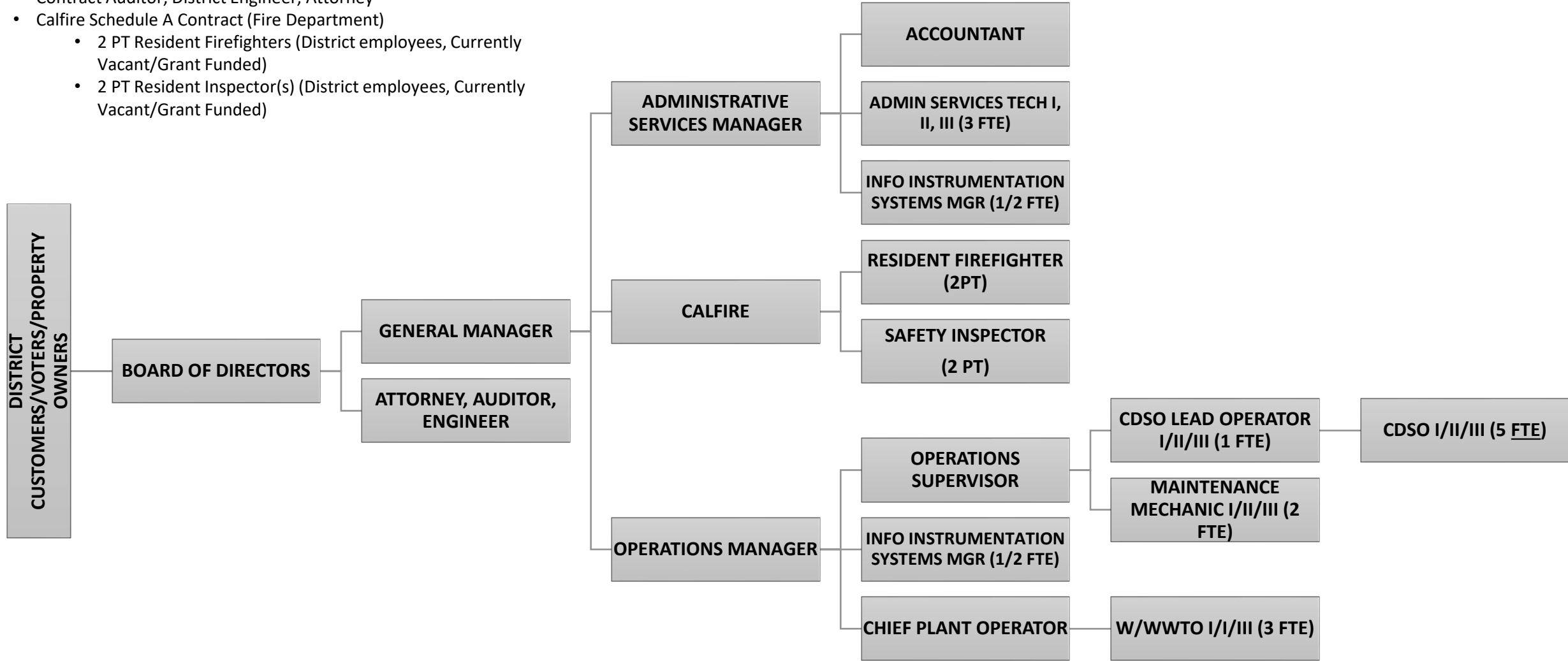
**Groveland Community Services District
Salary Range Placement**

Class Title	Salary Range	Maximum Monthly Salary
Administrative Services Technician I	3	\$4,255
Administrative Services Technician II	7	\$4,696
Administrative Services Technician III	13	\$5,446
Chief Plant Operator	27	\$7,695
Collection and Distribution System Operator I	5	\$4,470
Collection and Distribution System Operator II	11	\$5,184
Collection and Distribution System Operator III	15	\$5,722
Collections and Distribution Lead	19	\$6,316
Accountant	20	\$6,474
Maintenance Mechanic I	11	\$5,184
Maintenance Mechanic II	17	\$6,012
Maintenance Mechanic III	21	\$6,636
Administrative Services Manager	29	\$8,085
Operations & Maintenance Manager	38	\$10,097
Information/Instrumentation Systems Manager	35	\$9,156
Operations & Maintenance Supervisor	27	\$7,695
Water/Wastewater Operator I	9	\$4,934
Water/Wastewater Operator II	15	\$5,722
Water/Wastewater Operator III	19	\$6,316
General Manager	Contract	\$178,464 Annual Salary

GCSD Organizational Chart- Update Approved 2-09-2021

APPROVED HEADCOUNT 2020/21:

- 21 FTE Effective **3-1-2021**
- Contract Auditor, District Engineer, Attorney
- Calfire Schedule A Contract (Fire Department)
 - 2 PT Resident Firefighters (District employees, Currently Vacant/Grant Funded)
 - 2 PT Resident Inspector(s) (District employees, Currently Vacant/Grant Funded)



CDSO = Collection and Distribution System Operator **W/WWTO** = Water/Wastewater Treatment Operator

RESOLUTION 16-2021

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND
COMMUNITY SERVICES DISTRICT ADOPTING THE DISTRICT'S FINAL 2021/2022
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, the District held a public budget workshop on May 11, 2021; and

WHEREAS, the District publicly reviewed and received public comment on a preliminary draft budget on May 11, 2021 and directed the preparation of a final budget for consideration during a regular Board meeting of June 8, 2021; and

WHEREAS, the Notice of Public Hearing regarding budget adoption was duly published on May 20, 2021 in the local newspaper as required by law; and

WHEREAS, the final draft 2021-2022 budget reflecting the input of the public and direction of the Board 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. 2021-2022 Budget
3. Appropriations Limit
4. Investment of District Funds Policy
5. Miscellaneous Fee Schedule
6. Employee Salary Schedule
7. Organizational Chart

Organizational Chart **BE IT FURTHER RESOLVED** that the District General Manager or his/her designee is hereby authorized to expend the funds contained within the 2021-2022 Budget in accordance with financial policies adopted by the Board.

PASSED AND ADOPTED by the Board of Directors of the Groveland Community Services District on June 8, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Rachel Pearlman, Board Secretary

Janice Kwiatkowski, President - Board of Directors

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 Regular Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on June 8, 2021.

DATED: _____