

Groveland Community Services District  
Final FY 2023/24  
Annual Budget

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

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

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

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

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

Groveland Community Services District  
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WATER-REVENUE

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

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WATER-EXPENSES

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

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

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



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

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

8/14/2023

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

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

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

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

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

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

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

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

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

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

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

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

Groveland Community Services District

Final FY 2023/24 Annual Budget

PARKS-EXPENSES

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



Groveland Community Services District

Final FY 2023/24 Annual Budget

PARKS-EXPENSES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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