



SPECIAL MEETING OF THE BOARD OF DIRECTORS

District Office, 18966 Ferretti Road

Groveland, CA 95321

(209) 962-7161 www.gcsd.org

SPECIAL MEETING AGENDA

June 4, 2024

10:00 a.m.

LOCATION: 18966 Ferretti Road, Groveland, CA 95321

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

HOW TO OBSERVE AND PARTICIPATE IN THE MEETING:

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

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

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

HOW TO SUBMIT PUBLIC COMMENTS:

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

TELEPHONIC / ELECTRONIC COMMENTS:

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

ALL AGENDA MATERIAL ARE AVAILABLE ON THE DISTRICT WEBSITE AT WWW.GCSD.ORG OR MAY BE REQUESTED TO BE DELIVERED BY EMAIL OR U.S. MAIL BY CONTACTING THE DISTRICT SECRETARY AT 209-962-7161 OR Board@gcsd.org.

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

ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Rachel Pearlman, Board Secretary, at least 48 hours before a regular meeting at (209) 962-7161 or rpearlman@gcsd.org. Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility.

AGENDA MATERIAL:

Physical copies of agenda material will not be available at the meeting. All agenda material can be accessed on the District Board Meeting Webpage at <https://www.gcsd.org/board-meetings-meeting-documents>. Physical copies can be obtained through the District office once made available.

PUBLIC RECORDS:

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

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

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SPECIAL MEETING OF THE BOARD OF DIRECTORS

District Office, 18966 Ferretti Road

Groveland, CA 95321

(209) 962-7161 www.gcsd.org

WORKSHOP AGENDA

June 4, 2024

10:00 a.m.

LOCATION: 18966 Ferretti Road, Groveland, CA 95321

1. Call to Order

2. Pledge of Allegiance

3. Roll Call of Board Members

Nancy Mora, President
Janice Kwiatkowski, Vice President
John Armstrong, Director
Spencer Edwards, Director
Robert Swan, Director

4. Discussion and Action Items

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

- A. Presentation of FY 2023-2024 3rd Quarter Financial Statement and Review of Investment Report
- B. Public Input and Consideration of a Preliminary Draft Budget for the Period of July 1, 2024, Through June 30, 2025, and Establish Budget Public Hearing for June 11, 2024, to Consider Adoption of the Final Budget

5. Adjournment

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June 4, 2024

3rd Quarter Financial Statement Memo for FY 2023-2024

Authored by: Michelle Ronning, Finance Officer

The following is an overview of the Groveland Community Services District Water, Sewer, Fire, and Park Fund revenues and expenses, including capital expenditures for the period of January 1, 2024, through March 31, 2024 (FY24, Q3).

WATER FUND

| Water | 2023/24 Annual Budget | Quarter 1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|---------------------|---------------------|---------------------|----------------------|--------------------------------------|------------------------------------|
| Fixed rates | \$ 1,654,118 | \$ 414,612 | \$ 414,605 | \$ 415,170 | \$ 1,244,387 | \$ (409,731) | 25% |
| Variable rates | 900,148 | 367,154 | 219,912 | 152,203 | 739,269 | (160,879) | 18% |
| Other operating revenues | 82,550 | 33,743 | 36,227 | 16,159 | 86,129 | 3,579 | -4% |
| Other nonoperating revenues | 6,845,087 | 77,915 | 112,650 | 292,078 | 482,644 | (6,362,443) | 93% |
| Total Revenue | 9,481,903 | 893,424 | 783,395 | 875,610 | 2,552,429 | (6,929,474) | |
| Salaries | (1,180,201) | (239,942) | (248,180) | (291,967) | (780,089) | 400,112 | 34% |
| Benefits | (497,664) | (153,710) | (100,905) | (121,674) | (376,289) | 121,375 | 24% |
| Cost of water | (166,341) | (30,231) | (40,560) | (8,966) | (79,757) | 86,584 | 52% |
| Utilities | (168,000) | (50,877) | (52,144) | (37,842) | (140,863) | 27,137 | 16% |
| Other operating expenses | (1,246,576) | (363,666) | (285,487) | (199,447) | (848,600) | 397,976 | 32% |
| Leases | (8,287) | (6,051) | (598) | (985) | (7,634) | 653 | 8% |
| Pension Unfunded Liability | (138,577) | (126,400) | (0) | - | (126,400) | 12,177 | 9% |
| Total Expenses | (3,405,646) | (970,877) | (727,874) | (660,880) | (2,359,631) | 1,046,015 | |
| Capital outlay (Fixed assets) | (9,149,547) | (142,391) | (489,022) | (487,963) | (1,119,376) | 8,030,171 | 88% |
| Net profit (loss) | \$ (3,073,290) | \$ (219,844) | \$ (433,502) | \$ (273,233) | \$ (926,578) | \$ 2,146,712 | |
| Debt Service Collections | 609,472 | 156,683 | 156,804 | 157,047 | 470,534 | | |
| Debt Service Prin/Interest | (513,994) | (255,617) | 0 | (266,710) | (522,327) | | |
| | 95,478 | (98,934) | 156,805 | (109,664) | (51,793) | | |

REVENUE

Revenue is in line with the budget at the end of the 3rd quarter. Fixed rates were comparable to the first two quarters at \$415,170. Variable Rates were \$152,203, which is lower than the previous quarters due to the winter months' consumption. Other Operating Revenue is \$16,159, lower than quarter two due to no Participation Fees or Backflow Testing Fees being collected in the period. Other Non-Operating Revenue is \$292,078 which is an increase to quarter two by \$179,428 which is attributed receiving the Big Creek/Second Garrotte Clearwell Project and IRWMP Generator Grant Project reimbursements.

EXPENSES

Expenses are in line with the budget at the end of the 3rd quarter apart from utility costs which ran high in the first half of the fiscal year. Salaries and Benefits of \$291,967 and \$121,674, respectively, are higher than previous quarters due to one additional pay period this quarter. With the Hetch Hetchy Tunnel being closed January through mid-March, the Cost of Water of \$8,966 and Utilities of \$37,842 are both significantly lower than previous quarters but are expected to return to average usage in quarter four. Other Operating Expenses are \$199,447 and includes \$70,303 in repair & maintenance (general, vehicle, distribution, treatment & equipment), \$12,812 in fire reduction/safety, \$6,140 for engineering, as well as credit card merchant fees, chemicals, fuel, and safety supplies. Lease payments totaled \$985 for the mail and copy machines and there were no expenses for the Pension Unfunded Liability.

CAPITAL OUTLAY

The 3rd quarter capital expenses and recap are as follows:

| WATER CAPITAL OUTLAY | | | | | |
|--|----------------------|------------------|------------------|------------------|--------------------------|
| CIP Project | Adopted 23/24 | Quarter 1 | Quarter 2 | Quarter 3 | 2023/24 YTD Spent |
| Downtown Groveland/BOF Water System Rehab Project (CDBG) - Grant | 3,267,500 | - | 10,048 | | 10,048 |
| General Water Improvements | 40,000 | - | - | | - |
| Water Pump Replacements/Repair | 25,000 | - | - | 73,914 | 73,914 |
| Treatment Plant General Improvements/Replacements | 27,500 | - | - | | - |
| Big Creek -2G Clearwell, Butler Way Bypass - Grant | 466,998 | 8,586 | 249,754 | 166,858 | 425,198 |
| 2022 Groveland Drought Resiliency Project (\$8.4M Grant) | 4,944,527 | 17,618 | 82,582 | 64,653 | 164,853 |
| New OSG Unit @ Big Creek | 66,000 | - | - | 7,943 | 7,943 |
| New OSG Unit @ 2G | 66,000 | - | - | 7,943 | 7,943 |
| Chlorine analyzer for WTP x 4 | 50,000 | 36,331 | - | | 36,331 |
| New AC/Heater Unit for Operations Building | 15,000 | - | - | | - |
| New (PLCs) Programmable Logic Controllers for Big Creek WTP | 110,000 | - | - | 55,200 | 55,200 |
| FUND SHARE CAPITAL OUTLAY -56% | 71,022 | 29,647 | - | 42,289 | 71,936 |
| Unbudgeted Items | | | | | |
| Generator Installations | - | 50,209 | 24,783 | | 74,992 |
| Admin Parking Lot - 5 yr Plan | - | - | 24,558 | | 24,558 |
| BC WTP Asphalt Rehab | - | - | 86,809 | | 86,809 |
| Water Fill Station | - | - | 10,489 | 69,164 | 79,653 |
| TOTAL WATER CAPITAL OUTLAY | 9,149,547 | 142,391 | 489,022 | 487,963 | 1,119,376 |
| TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS) | 470,522 | 116,187 | 156,686 | 256,452 | 519,278 |

The Water Pump Replacement / Repair expenses of \$73,914 was paid to Don Pedro Pump for the Big Creek turbine pump emergency repair.

The Big Creek - 2G Clearwell, Butler Way Bypass expenses were \$166,858 which consisted of payments to Farr Construction for the replacement of the floor in Tank 5, corrosion repair and final payment. In addition, payment of \$6,000 was made to Potable Divers for tank cleaning and inspection.

The Groveland Drought Resiliency Project expenses were \$64,653, all invoiced from AM Consulting Engineers for the preparation of AWS relocation plans, progress reports and for permit and construction documents.

Deposits of \$7,943 were made for the Onsite Chlorine Generation Systems for both Big Creek and Second Garrotte to EWT Holdings, Inc.

The Programmable Logic Controllers for the Big Creek Water Treatment Plant expenses were \$55,000 which is a 50% deposit paid to Lighthouse Electric.

The Water Fund’s share for the replacement of Truck #7 was \$42,289, purchased from Roseville Chevrolet.

The Water Fill Station expenses were \$69,164 for the bulk water station piping enclosure, software and shipping costs paid to Elemech, Inc, as well as the preparation of plans and technical specifications performed by AM Consulting Engineers.

SEWER FUND

| Sewer | 2023/24 Annual Budget | Quarter1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|--------------------|--------------------|-------------------|----------------------|--------------------------------------|------------------------------------|
| Fixed rates | \$ 1,772,381 | \$ 443,515 | \$ 443,904 | \$ 444,002 | \$ 1,331,420 | \$ (440,961) | 25% |
| Variable rates | 515,645 | 197,579 | 126,039 | 94,962 | \$ 418,581 | (97,064) | 19% |
| Other operating revenues | 35,450 | 5,844 | 13,895 | 6,147 | \$ 25,886 | (9,564) | 27% |
| Other nonoperating revenues | 4,417,284 | 50,517 | 2,293,109 | 415,524 | \$ 2,759,149 | (1,658,135) | 38% |
| Total Revenue | 6,740,760 | 697,455 | 2,876,947 | 960,635 | 4,535,037 | (2,205,723) | |
| Salaries | (941,793) | (194,308) | (206,779) | (216,912) | (617,999) | 323,794 | 34% |
| Benefits | (381,494) | (120,579) | (78,692) | (89,862) | (289,132) | 92,362 | 24% |
| Utilities | (172,250) | (46,172) | (39,014) | (41,023) | (126,209) | 46,041 | 27% |
| Other operating expenses | (840,254) | (233,192) | (163,826) | (88,187) | (485,205) | 355,049 | 42% |
| Leases | (2,231) | (713) | (406) | (668) | (1,787) | 444 | 20% |
| Pension Unfunded Liability | (94,034) | (85,772) | 0 | 0 | (85,772) | 8,262 | 9% |
| Total Expenses | (2,432,056) | (680,736) | (488,716) | (436,652) | (1,606,105) | 825,951 | |
| Capital Outlay (fixed assets) | (5,734,264) | (93,231) | (1,813,383) | (71,043) | (1,977,658) | 3,756,606 | 66% |
| Net profit (loss) | \$ (1,425,560) | \$ (76,512) | \$ 574,847 | \$ 452,939 | \$ 951,274 | \$ 2,376,834 | |
| Debt Service Collections | 328,599 | 82,264 | 82,395 | 82,508 | 247,167 | | |
| Debt Service:Prin/Interest | (105,882) | (36,307) | - | (69,575) | (105,882) | | |
| | 222,717 | 45,957 | 82,395 | 12,933 | 141,285 | | |

REVENUE

Revenue is in line with the budget at the end of the 3rd quarter. Fixed rates are comparable to the first two quarters at \$444,002 and Variable Rates are \$94,962, which is lower than the previous quarters due to the winter months’ consumption. Other Operating Revenues are \$6,147 all from the collection of late penalty charges and fees. The district received \$415,524 Non-Operating Revenues from reimbursements for the Groveland/BOF Sewer Construction project and earned interest.

EXPENSES

Expenses are in line with the budget at the end of the 3rd quarter. Like the water fund, Salaries are slightly higher this quarter at \$216,912 and Benefits are \$89,862 due to the one additional pay period. Utilities totaled \$41,023 with TPPA electricity charges slightly higher this quarter. Other Operating Expenses are \$88,187 which included \$12,675 for an annual State Water Resources Control Board permit, as well as merchant fees, fuel, chemicals, repair and maintenance and subscriptions/memberships. Lease payments were made, totaling \$668 for the mail and copy machines. There were no expenses for the Unfunded Pension Liability.

CAPITAL OUTLAY

| SEWER CAPITAL OUTLAY | | | | | |
|---|------------------|---------------|------------------|---------------|-------------------|
| CIP Project | Adopted 23/24 | Quarter 1 | Quarter 2 | Quarter 3 | 2023/24 YTD Spent |
| Downtown Groveland/BOF Sewer Collection Rehab Project - Grant | 4,179,089 | 31,621 | 1,647,438 | 40,373 | 1,719,432 |
| Wastewater Pump Replacements | 38,950 | - | - | - | - |
| WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump | 1,297,000 | - | 578 | 1,974 | 2,552 |
| Asphalt Rehabilitation | 150,831 | - | 56,300 | - | 56,300 |
| Hetch Hetchy RR Project | 20,200 | 9,688 | 7,804 | - | 17,492 |
| FUND SHARE CAPITAL OUTLAY-38% | 48,194 | 13,951 | - | 28,696 | 42,647 |
| Unbudgeted Items | | | | | |
| Excavation Wand - Vac Con Unit | - | 13,589 | - | - | \$ 13,589 |
| Generator Installations | - | 24,382 | 8,261 | - | \$ 32,643 |
| Admin Parking Lot - 5yr Plan | - | - | 16,998 | - | \$ 16,998 |
| Road Maintenance | - | - | 76,005 | - | \$ 76,005 |
| TOTAL SEWER CAPITAL OUTLAY | 5,734,264 | 93,231 | 1,813,383 | 71,043 | 1,977,658 |
| TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS) | 1,555,175 | 61,610 | 165,947 | 30,670 | 258,226 |

The Downtown Groveland/BOF Sewer Collection Rehab Project expenses were \$40,373 invoiced from AM Consulting Engineers for construction inspections, project updated and progress meetings, and Presidio Systems, Inc for CCTV work.

The Wastewater Improvement project expenses were \$1,974 for AM Consulting Engineers submittal reviews, responses to contractor’s requests for information.

The Sewer Fund’s share for the replacement of Truck #7 was \$28,696, purchased from Roseville Chevrolet.

FIRE FUND

| Fire | 2023/24 Annual Budget | | | Quarter 1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|----------------------|--------------------------------------|------------------------------------|
| Property taxes | \$ 1,280,616 | \$ 88 | \$ 761,385 | \$ 4,128 | \$ 765,601 | \$ (515,015) | 40% | | |
| Other operating revenues | 425,462 | 0 | 372,419 | 0 | \$ 372,419 | (53,043) | 12% | | |
| Other nonoperating revenues | 34,928 | 11,702 | 9,409 | 14,225 | \$ 35,336 | 408 | -1% | | |
| Total Revenues | 1,741,006 | 11,790 | 1,143,213 | 18,353 | 1,173,356 | (567,650) | | | |
| Salaries and benefits | (156,683) | (25,646) | (18,071) | (23,069) | (66,786) | 89,897 | 57% | | |
| Cal Fire Contract | (1,228,400) | (267,646) | 1,221 | (279,523) | (545,948) | 682,452 | 56% | | |
| Utilities | (26,250) | (4,857) | (5,239) | (4,773) | (14,869) | 11,381 | 43% | | |
| Leases | (293) | (94) | (53) | (88) | (235) | 58 | 20% | | |
| Other operating expenses | (183,862) | (36,103) | (43,015) | (41,926) | (121,044) | 62,818 | 34% | | |
| Tfr. to PERS Unfunded Liability | (55,958) | (53,461) | 0 | 0 | (53,461) | 2,497 | 4% | | |
| Total Expenses | (1,651,446) | (387,807) | (65,157) | (349,378) | (802,342) | 849,104 | | | |
| Capital Outlay (fixed assets) | (507,829) | (9,725) | (26,170) | (3,776) | (39,671) | 468,158 | 92% | | |
| Net Profit (Loss) | \$ (418,269) | \$ (385,742) | \$ 1,051,886 | \$ (334,801) | \$ 331,343 | \$ 749,612 | | | |

REVENUE

Revenue is trending better than budget at the end of the 3rd quarter. The district received payments of \$4,128 in property taxes. No Other Operating Revenue was received, and Other Non-Operating Revenues totaled \$14,225 which includes the Tuolumne County 50/50 Firehouse cost share and earned interest.

EXPENSES

Expenses are trending better than budget at the end of the 3rd quarter. Salaries and Benefits are \$23,069 higher this quarter due to one additional pay period. The CalFire Schedule A payment was made in the amount of \$279,523 which was for the second quarter activity, and the third quarter payment will be received and paid in the fourth quarter. Utilities are \$4,773 which includes TPPA electricity, garbage service and water/sewer expenses. The lease payments for the mail and copy machines totaled \$88. Other Operating Expenses were \$41,926 and include the purchase of grant-funded safety equipment, fuel, office expenses and general repair and maintenance. No transfers were made for Unfunded Liability.

CAPITAL OUTLAY

The 3rd quarter capital expenses and recap are as follows:

| FIRE CAPITAL OUTLAY | | | | | |
|---|----------------|--------------|---------------|--------------|-------------------|
| CIP Project | Adopted 23/24 | Quarter 1 | Quarter 2 | Quarter 3 | 2023/24 YTD Spent |
| Asphalt repair (driveway/employee parking area) | 17,577 | - | 16,508 | | 16,508 |
| GCSO Infrastructure Fuel Reduction Project | 393,711 | - | - | | - |
| Hetch Hetchy RR Project | 20,200 | 9,688 | 7,804 | | 17,492 |
| Kitchen Remodel | 70,000 | - | - | - | - |
| FUND SHARE CAPITAL OUTLAY-5% | 6,341 | - | - | 3,776 | 3,776 |
| Unbudgeted Items | | | | | |
| Admin Parking Lot - 5yr Plan | - | 37 | 1,859 | | 1,896 |
| TOTAL FIRE CAPITAL OUTLAY | 507,829 | 9,725 | 26,170 | 3,776 | 39,671 |

The Fire Fund's share for the replacement of Truck #7 was \$3,776, purchased from Roseville Chevrolet.

PARKS FUND

| Parks | 2023/24 Annual Budget | Quarter1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|---------------------|-------------------|------------------|----------------------|--------------------------------------|------------------------------------|
| Property taxes | \$ 111,359 | \$ 8 | \$ 66,857 | \$ 359 | \$ 67,224 | \$ (44,135) | 40% |
| Other operating revenues | 3,250 | 1,040 | 1,235 | 1,695 | \$ 3,970 | 720 | -22% |
| Other nonoperating revenues | 625,201 | 73,553 | 160,489 | 57,014 | \$ 291,056 | (334,145) | 53% |
| Total Revenue | 739,810 | 74,601 | 228,581 | 59,068 | 362,250 | (377,560) | |
| Salaries and benefits | (51,764) | (15,970) | (10,878) | (11,267) | (38,115) | 13,649 | 26% |
| Utilities | (41,700) | (23,708) | (20,397) | (5,535) | (49,640) | (7,940) | -19% |
| Leases | (58) | (19) | (11) | (18) | (47) | 11 | 19% |
| Other operating expenses | (58,262) | (10,140) | (7,927) | (9,943) | (28,011) | 30,251 | 52% |
| Transfer to Pension | (2,475) | (2,257) | (0) | 0 | (2,257) | 218 | 9% |
| Total Expenses | (154,259) | (52,094) | (39,213) | (26,763) | (118,070) | 36,189 | |
| Capital outlay (fixed assets) | (725,354) | (212,597) | (69,218) | (21,746) | (303,561) | 421,793 | 58% |
| Net Profit (Loss) | \$ (139,803) | \$ (190,090) | \$ 120,150 | \$ 10,559 | \$ (59,381) | \$ 80,422 | |

REVENUE

Revenue is in line with the budget at the end of the 3rd quarter. The district received \$359 in property tax payments and \$1,695 in Other Operating Revenues from Dog Park permits and use fees. Other Non-Operating Revenue received was \$57,014 which includes the Clean CA grant reimbursement of \$36,697, cell tower rental fees of \$14,567 and earned interest.

EXPENSES

Expenses are in line with the budget at the end of the 3rd quarter apart from utility costs. Salaries and Benefits are \$11,267 due to the one additional pay period. Water usage at the Ballpark has decreased as the watering was reduced during the winter months bringing the Utility expenses down to \$5,535. Lease payments of \$18 were made for the copier and mail machine leases. Other Operating Expenses of

\$9,943 include janitorial, Dog Park and pre-season Movies in the Park expenses, as well as general repair and maintenance. No transfers were made for Unfunded Liability - Pension.

CAPITAL OUTLAY

The 3rd quarter capital expenses and recap are as follows:

| PARK CAPITAL OUTLAY | | | | | |
|---|----------------|----------------|---------------|---------------|-------------------|
| CIP Project | Adopted 23/24 | Quarter 1 | Quarter 2 | Quarter 3 | 2023/24 YTD Spent |
| Park Parking Lot Repair | 14,625 | - | 5,172 | | 5,172 |
| Groveland Asset Rehabilitation and Beautification Project | 689,261 | 202,909 | 55,716 | 20,990 | 279,616 |
| Hetch Hetchy RR Project | 20,200 | 9,688 | 7,884 | | 17,572 |
| FUND SHARE CAPITAL OUTLAY-1% | 1,268 | - | - | 755 | 755 |
| Unbudgeted Items | | | | | |
| Admin Parking Lot - Syr Plan | - | - | 446 | | 446 |
| TOTAL PARK CAPITAL OUTLAY | 725,354 | 212,597 | 69,218 | 21,746 | 303,561 |

The Groveland Asset Rehabilitation and Beautification Project expenses totaled \$20,990. These expenses include self-watering hanging plants, plastic planter boxes and inserts, and AM Consulting Engineers invoices for the preparation of bid tabulation and review of bids.

The Park Fund’s share for the replacement of Truck #7 was \$755, purchased from Roseville Chevrolet.

Budget to Actual 2nd Quarter Report Groveland Community Services District

For 3rd Quarter Ended March 2024

| Total - District-Wide | 2023/24 Annual Budget | | Quarter1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|---------------------|---------------------|---------------------|--------------------|----------------------|--------------------------------------|------------------------------------|
| Fixed rates | \$ 3,426,499 | \$ 858,127 | \$ 858,508 | \$ 859,172 | \$ 2,575,808 | \$ (850,692) | 25% | |
| Variable rates | 1,415,793 | 564,733 | 345,952 | 247,165 | 1,157,850 | (257,943) | 18% | |
| Property taxes | 1,391,975 | 96 | 828,242 | 4,487 | 832,825 | (559,150) | 40% | |
| Other operating revenues | 546,712 | 40,627 | 423,776 | 24,001 | 488,404 | (58,308) | 11% | |
| Other nonoperating revenues | 11,922,500 | 213,687 | 2,575,657 | 778,840 | 3,568,185 | (8,354,315) | 70% | |
| Total Revenues | 18,703,479 | 1,677,270 | 5,032,135 | 1,913,666 | 8,623,071 | (10,080,408) | | |
| Salaries and benefits | (3,209,599) | (750,155) | (663,505) | (754,750) | (2,168,410) | 1,041,189 | 32% | |
| Cost of water | (166,341) | (30,231) | (40,560) | (8,966) | (79,757) | 86,584 | 52% | |
| Utilities | (408,200) | (125,614) | (116,794) | (89,174) | (331,581) | 76,619 | 19% | |
| Cal Fire contract | (1,228,400) | (267,646) | 1,221 | (279,523) | (545,948) | 682,452 | 56% | |
| Other operating expenses | (2,328,954) | (643,101) | (500,255) | (339,503) | (1,482,859) | 846,095 | 36% | |
| Leases: prin+interest | (10,811) | (6,858) | (1,057) | (1,741) | (9,656) | 1,155 | 11% | |
| Transfer to Pension | (291,044) | (267,890) | 0 | - | (267,890) | 23,154 | 8% | |
| Total Expenses | (7,643,349) | (2,091,495) | (1,320,950) | (1,473,657) | (4,886,101) | 2,757,248 | | |
| Capital outlay (fixed assets) | (15,723,283) | (457,944) | (2,397,794) | (584,527) | (3,440,265) | 12,283,018 | 78% | |
| Net profit (loss) | \$ (4,663,153) | \$ (872,169) | \$ 1,313,392 | \$ (144,518) | \$ 296,705 | \$ 4,959,858 | | |
| Debt Service Collections | 938,071 | 238,947 | 239,199 | 239,554 | 717,701 | | | |
| Debt Service: Prin/Interest | (619,876) | (291,924) | 0 | (336,285) | (628,208) | | | |
| | 318,195 | (52,977) | 239,200 | (96,730) | 89,493 | | | |

Budget to Actual 2nd Quarter Report Groveland Community Services District

| Water | 2023/24 Annual Budget | Quarter1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget- Remaining% |
|--------------------------------------|--------------------------|---------------------|---------------------|---------------------|-------------------------|--|---|
| Fixed rates | \$ 1,654,118 | \$ 414,612 | \$ 414,605 | \$ 415,170 | \$ 1,244,387 | \$ (409,731) | 25% |
| Variable rates | 900,148 | 367,154 | 219,912 | 152,203 | \$ 739,269 | (160,879) | 18% |
| Other operating revenues | 82,550 | 33,743 | 36,227 | 16,159 | \$ 86,129 | 3,579 | -4% |
| Other nonoperating revenues | 6,845,087 | 77,915 | 112,650 | 292,078 | \$ 482,644 | (6,362,443) | 93% |
| Total Revenue | 9,481,903 | 893,424 | 783,395 | 875,610 | 2,552,429 | (6,929,474) | |
| Salaries | (1,180,201) | (239,942) | (248,180) | (291,967) | (780,089) | 400,112 | 34% |
| Benefits | (497,664) | (153,710) | (100,905) | (121,674) | (376,289) | 121,375 | 24% |
| Cost of water | (166,341) | (30,231) | (40,560) | (8,966) | (79,757) | 86,584 | 52% |
| Utilities | (168,000) | (50,877) | (52,144) | (37,842) | (140,863) | 27,137 | 16% |
| Other operating expenses | (1,246,576) | (363,666) | (285,487) | (199,447) | (848,600) | 397,976 | 32% |
| Leases | (8,287) | (6,051) | (598) | (985) | (7,634) | 653 | 8% |
| Pension Unfunded Liability | (138,577) | (126,400) | (0) | - | (126,400) | 12,177 | 9% |
| Total Expenses | (3,405,646) | (970,877) | (727,874) | (660,880) | (2,359,631) | 1,046,015 | |
| Capital outlay (Fixed assets) | (9,149,547) | (142,391) | (489,022) | (487,963) | (1,119,376) | 8,030,171 | 88% |
| Net profit (loss) | \$ (3,073,290) | \$ (219,844) | \$ (433,502) | \$ (273,233) | \$ (926,578) | \$ 2,146,712 | |
| Debt Service Collections | 609,472 | 156,683 | 156,804 | 157,047 | 470,534 | | |
| Debt Service Prin/Interest | (513,994) | (255,617) | 0 | (266,710) | (522,327) | | |
| | 95,478 | (98,934) | 156,805 | (109,664) | (51,793) | | |

Budget to Actual 2nd Quarter Report

Groveland Community Services District

| Sewer | 2023/24 Annual Budget | | Quarter 1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|--------------------|--------------------|-------------------|--------------------|----------------------|--------------------------------------|------------------------------------|
| Fixed rates | \$ 1,772,381 | \$ 443,515 | \$ 443,904 | \$ 444,002 | \$ 1,331,420 | \$ (440,961) | 25% | |
| Variable rates | 515,645 | 197,579 | 126,039 | 94,962 | \$ 418,581 | (97,064) | 19% | |
| Other operating revenues | 35,450 | 5,844 | 13,895 | 6,147 | \$ 25,886 | (9,564) | 27% | |
| Other nonoperating revenues | 4,417,284 | 50,517 | 2,293,109 | 415,524 | \$ 2,759,149 | (1,658,135) | 38% | |
| Total Revenue | 6,740,760 | 697,455 | 2,876,947 | 960,635 | 4,535,037 | (2,205,723) | | |
| Salaries | (941,793) | (194,308) | (206,779) | (216,912) | (617,999) | 323,794 | 34% | |
| Benefits | (381,494) | (120,579) | (78,692) | (89,862) | (289,132) | 92,362 | 24% | |
| Utilities | (172,250) | (46,172) | (39,014) | (41,023) | (126,209) | 46,041 | 27% | |
| Other operating expenses | (840,254) | (233,192) | (163,826) | (88,187) | (485,205) | 355,049 | 42% | |
| Leases | (2,231) | (713) | (406) | (668) | (1,787) | 444 | 20% | |
| Pension Unfunded Liability | (94,034) | (85,772) | 0 | 0 | (85,772) | 8,262 | 9% | |
| Total Expenses | (2,432,056) | (680,736) | (488,716) | (436,652) | (1,606,105) | 825,951 | | |
| Capital Outlay (fixed assets) | (5,734,264) | (93,231) | (1,813,383) | (71,043) | (1,977,658) | 3,756,606 | 66% | |
| Net profit (loss) | \$ (1,425,560) | \$ (76,512) | \$ 574,847 | \$ 452,939 | \$ 951,274 | \$ 2,376,834 | | |
| Debt Service Collections | 328,599 | 82,264 | 82,395 | 82,508 | 247,167 | | | |
| Debt Service:Prin/Interest | (105,882) | (36,307) | - | (69,575) | (105,882) | | | |
| | 222,717 | 45,957 | 82,395 | 12,933 | 141,285 | | | |

Budget to Actual 2nd Quarter Report
Groveland Community Services District

| Total - Governmental Funds | 2023/24 Annual Budget | | Quarter1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------------|---|---|
| Property taxes | \$ 1,391,975 | \$ 96 | \$ 828,242 | \$ 4,487 | \$ 832,825 | \$ (559,150) | 40% | |
| Other operating revenues | 428,712 | 1,040 | 373,654 | 1,695 | 376,389 | (52,323) | 12% | |
| Other nonoperating revenues | 660,129 | 85,255 | 169,898 | 71,239 | 326,392 | (333,737) | 51% | |
| Total Revenues | 2,480,816 | 86,391 | 1,371,794 | 77,421 | 1,535,605 | (945,211) | | |
| Salaries and benefits | (208,447) | (41,616) | (28,949) | (34,336) | (104,901) | 103,546 | 50% | |
| Utilities | (67,950) | (28,565) | (25,636) | (10,308) | (64,509) | 3,441 | 5% | |
| Cal Fire Contract | (1,228,400) | (267,646) | 1,221 | (279,523) | (545,948) | 682,452 | 56% | |
| Other operating expenses | (242,124) | (46,243) | (51,942) | (51,869) | (149,055) | 93,069 | 38% | |
| Leases | (293) | (94) | (53) | (88) | (235) | 58 | 20% | |
| Transfer to Pension/Unfunded | (58,433) | (55,718) | - | - | (55,718) | 2,715 | 5% | |
| Total Expenses | (1,805,647) | (439,882) | (105,359) | (376,124) | (920,365) | 885,282 | | |
| Capital outlay (fixed assets) | (839,472) | (222,322) | (95,388) | (25,521) | (343,232) | 496,240 | 59% | |
| Net profit (loss) | \$ (164,303) | \$ (575,813) | \$ 1,171,046 | \$ (324,225) | \$ 272,009 | \$ 436,312 | | |

Budget to Actual 2nd Quarter Report
Groveland Community Services District

| Fire | 2023/24 Annual Budget | | Quarter1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|---------------------|---------------------|---------------------|-------------------|----------------------|--------------------------------------|------------------------------------|
| Property taxes | \$ 1,280,616 | \$ 88 | \$ 761,385 | \$ 4,128 | \$ 765,601 | \$ (515,015) | 40% | |
| Other operating revenues | 425,462 | 0 | 372,419 | 0 | \$ 372,419 | (53,043) | 12% | |
| Other nonoperating revenues | 34,928 | 11,702 | 9,409 | 14,225 | \$ 35,336 | 408 | -1% | |
| Total Revenues | 1,741,006 | 11,790 | 1,143,213 | 18,353 | 1,173,356 | (567,650) | | |
| Salaries and benefits | (156,683) | (25,646) | (18,071) | (23,069) | (66,786) | 89,897 | 57% | |
| Cal Fire Contract | (1,228,400) | (267,646) | 1,221 | (279,523) | (545,948) | 682,452 | 56% | |
| Utilities | (26,250) | (4,857) | (5,239) | (4,773) | (14,869) | 11,381 | 43% | |
| Leases | (293) | (94) | (53) | (88) | (235) | 58 | 20% | |
| Other operating expenses | (183,862) | (36,103) | (43,015) | (41,926) | (121,044) | 62,818 | 34% | |
| Tfr. to PERS Unfunded Liability | (55,958) | (53,461) | 0 | 0 | (53,461) | 2,497 | 4% | |
| Total Expenses | (1,651,446) | (387,807) | (65,157) | (349,378) | (802,342) | 849,104 | | |
| Capital Outlay (fixed assets) | (114,118) | (9,725) | (26,170) | (3,776) | (39,671) | 74,447 | 65% | |
| Net Profit (Loss) | \$ (24,558) | \$ (385,742) | \$ 1,051,886 | \$ (334,801) | \$ 331,343 | \$ 355,901 | | |

Budget to Actual 2nd Quarter Report Groveland Community Services District

| Parks | 2023/24 Annual Budget | Quarter1 | Quarter 2 | Quarter 3 | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget- Remaining% |
|--------------------------------------|--------------------------|---------------------|-------------------|------------------|-------------------------|--|---|
| Property taxes | \$ 111,359 | \$ 8 | \$ 66,857 | \$ 359 | \$ 67,224 | \$ (44,135) | 40% |
| Other operating revenues | 3,250 | 1,040 | 1,235 | 1,695 | \$ 3,970 | 720 | -22% |
| Other nonoperating revenues | 625,201 | 73,553 | 160,489 | 57,014 | \$ 291,056 | (334,145) | 53% |
| Total Revenue | 739,810 | 74,601 | 228,581 | 59,068 | 362,250 | (377,560) | |
| Salaries and benefits | (51,764) | (15,970) | (10,878) | (11,267) | (38,115) | 13,649 | 26% |
| Utilities | (41,700) | (23,708) | (20,397) | (5,535) | (49,640) | (7,940) | -19% |
| Leases | (58) | (19) | (11) | (18) | (47) | 11 | 19% |
| Other operating expenses | (58,262) | (10,140) | (7,927) | (9,943) | (28,011) | 30,251 | 52% |
| Transfer to Pension | (2,475) | (2,257) | (0) | 0 | (2,257) | 218 | 9% |
| Total Expenses | (154,259) | (52,094) | (39,213) | (26,763) | (118,070) | 36,189 | |
| Capital outlay (fixed assets) | (725,354) | (212,597) | (69,218) | (21,746) | (303,561) | 421,793 | 58% |
| Net Profit (Loss) | \$ (139,803) | \$ (190,090) | \$ 120,150 | \$ 10,559 | \$ (59,381) | \$ 80,422 | |



BOARD MEETING AGENDA SUBMITTAL

TO: GCSB Board of Directors

FROM: Michelle Ronning, Finance Officer

DATE: June 4, 2024

SUBJECT: Agenda Item 4B: Public Input and Consideration of a Preliminary Draft Budget for the Period of July 1, 2024, through June 30, 2025 and Establish Budget Public Hearing for June 11, 2024 to Consider Adoption of the Final Budget

RECOMMENDED ACTION:

Staff recommends the following action:

I move to direct staff to prepare the Final Draft 2024/25 Fiscal Year Budget to include the direction given by this Board in today's meeting and to schedule a public hearing for its consideration and adoption on June 11, 2024.

SUMMARY

Before the Board is the first draft preliminary budget prepared by staff for the upcoming 2024/2025 fiscal year. Today's meeting provides the Board and public an opportunity to review the direction staff has taken in the budget's development and to ask questions and to provide direction to staff. The direction received from the Board at this meeting will help guide staff in the development of a final budget, and to ensure that it supports the Board's established goals and objectives for the District.

With the fiscal year budget becoming effective July 1 each year, the law requires that either a preliminary or final budget be adopted by that date.

ATTACHMENTS

1. Budget Preparation Memorandum
2. Preliminary Draft 2024/25 Fiscal Year Budget
3. Appropriations Limit
4. Investment of District Funds Policy
5. Miscellaneous Fee Schedule
6. Employee Salary Schedule
7. Organizational Chart



FY 2024-25 Budget Memorandum



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June 4, 2024

1 BUDGET OVERVIEW

1.1 PURPOSE

We are pleased to present to the Board of Directors the final draft 2024/2025 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 \$5,000 and useful life of greater than three years)

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

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

1.3 ACCOUNTABILITY

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

1.4 SERVICES PROVIDED

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

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

1.4.1 Water Service

In accordance with permits issued by the State Department of Public Health, the district provides potable water treatment and distribution service to approximately 3,275 connections from Big Oak Flat through Groveland and Pine Mountain Lake. The district also provides fire hydrants and stored water for firefighting purposes. The cost of delivering water services is funded 100% by water system user charges and fees. Some infrastructure improvements are funded by state and federal grants, and the district expends much effort to maximize available grants. Grants are very competitive and can take one to five years to complete the application and receive a funding contract. All water system infrastructure grants pay on a reimbursement basis; in other words, we must have the cash to pay the contractor, then request reimbursement from the state, which can take two to six months for payment. In funding all our services, grants are NOT available to pay the cost of staff, chemicals, power, fuel or any other normal operating cost; or to waive or reduce fees or charges for low income, seniors, etc.

1.4.2 Sewer Service

In accordance with permits issued by the State Regional Water Quality Control Board, the district provides wastewater collection, treatment and recycling services to approximately 1,567 connections from Big Oak Flat through Groveland and Pine Mountain Lake. As with water service, the cost of delivering wastewater services is funded 100% by sewer system user charges and fees, and some

infrastructure improvements are funded by state and federal grants.

1.4.3 Fire Services

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

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

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

1.4.4 Park Services

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

1.5 SERVICE LEVELS

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

1.5.1 Mandatory Service Level Example

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

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

1.5.2 Discretionary Service Level Example

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

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

However, if we have no money available to operate a baseball field, replace a leaky roof, replace a broken refrigerator, irrigate or mow the lawn, stripe the parking lot, or keep the skate park open when the concrete fails; there is no requirement in law to provide for these. Therefore, as unpopular as it may be, if there is no money, the District can budget \$0 for water and \$0 for power, close and lock buildings and stop mowing the lawn.

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

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

1.6 GENERAL BUDGET DEFINITIONS

1.6.1 Administrative Expenses

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

Continuing in 2024/25, it is recommended that GCSD allocate the administrative expenses to each of its service funds based on an appropriate percentage of benefit derived. The administrative overhead is allocated to water and sewer services proportionally based on the numbers of customers served. The proportional share of administrative expenses paid by park and fire services are based on the estimated level of administrative effort to manage the respective services and meet the goals of the Board.

1.6.2 Revenue

1.6.2.1 Taxes and Assessments

- **Property Taxes – Current Secured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all secured

property within the Groveland Community Services District service area. This tax is secured by a lien on real property and are subject to 1% of market value limitations of Proposition 13. The Board of Directors has the discretion to allocate ad valorem property taxes to any and all legitimate expenses of the District. Historically, the District has allocated all ad valorem taxes received to the Fire and Park services.

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

1.6.2.2 *Service Charges*

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

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

1.6.2.3 *Fees*

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

1.6.2.4 *Grants & Donations*

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

1.6.2.5 *Other Revenue*

- **Strike Team and Equipment Rental Revenue:** Income received from the State of California and Federal Government to reimburse the District for expenses related to responding to a request for mutual aid to fight wildfire (Strike Team). This is applicable to the fire fund only.
- **Lease Revenue:** Income received from the rental of District property, equipment or buildings.

- **Cell Tower Rental:** Income received from the rental of District property to telecommunications companies for the location of cellular and data transmission facilities.
- **Sale of Assets:** Monies received from the sale of buildings, vehicles, land or equipment owned by the District.
- **Interest Revenue:** Interest earned on investment of District funds, such as Money Market accounts or LAIF.

1.6.3 General Expenses

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

1.6.4 Reserves

Fund balances/net assets set aside to meet known and estimated future obligations and to ensure available cash for normal operations. Reserves are typically established based on improvements identified in adopted capital improvement plans and master plans. Reserves are shown as both an

expense (where a certain amount of cash is set aside) and a revenue (Transfer in) to fund a project or purpose for which they are set aside.

1.7 2023/24 BUDGET PERFORMANCE AND ACCOMPLISHMENTS –

The projected fiscal year end for 2023/24 total operating revenue and operating expenses for each fund is summarized below:

| WATER | AMOUNT | SEWER | AMOUNT |
|-------------------------------|-------------|-------------------------------|-------------|
| Revenue | \$2,974,434 | Revenue | \$2,546,153 |
| Expenses | \$3,127,471 | Expenses | \$2,431,018 |
| Revenue Over (Under) Expenses | \$(153,037) | Revenue Over (Under) Expenses | \$115,134 |

| FIRE | AMOUNT | PARK | AMOUNT |
|-------------------------------|-------------|-------------------------------|------------|
| Revenue | \$1,351,165 | Revenue | \$202,645 |
| Expenses | \$1,399,189 | Expenses | \$228,229 |
| Revenue Over (Under) Expenses | \$(48,024) | Revenue Over (Under) Expenses | \$(25,584) |

Investing in Capital Assets – July 1, 2023 – June 30, 2024

As has been the trend the last several years, the District continues to make significant progress towards capital improvements and is projected to complete approximately \$4,584,662 in infrastructure improvement projects and equipment purchases by fiscal year end funded with dollars generated from customer rates, state grants and reserves. The capital projects completed in FY 2023/24 are listed below and financial detail included in the [Capital Outlay Budget](#) sheet attached to this memo:

Building and Infrastructure

Big Creek/2G Clearwell, Butler Way Rehabilitation Project

This project has spanned over three fiscal years and is expected to be completed in 2023/24 fiscal year. The Big Creek and Second Garrotte Clearwell Rehabilitation Project consists of removing failed interior tank coatings, repairs corrosion damage and provides exterior coating on tanks. The project also includes the renovation of the Butler Way Booster Pump Station. This project will be completed this fiscal year.

Totalling- \$427,698

Groveland Asset Rehabilitation and Beautification Project

The District completed the planning and design work associated with the development of construction plans for this project, and went out to bid in May 2024. This also includes partial expenses for the construction of the new restroom that will replace the old restroom located in Mary Laveroni Park. This project is funded at 75% through the state’s Clean California Local Grant Program.

FY Total-\$288,050

Big Creek WTP On-Site Chlorine Generators (OSG)

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

Totaling- \$79,426

GCSD Infrastructure Fuel Reduction Project

This project created approximately 155 acres of shaded fuel break by hand cutting and masticating surface and ladder fuels in the understory of the District properties. The fuel reduction will allow firefighting forces the ability to protect critical water and sewage infrastructure.

Totaling- \$79,809

Equipment

Big Creek Turbine Pump Repair

This pump pulls water from the Mountain Tunnel and fills the Big Creek Treatment Plant Clearwell. The repair consisted of pulling 565 feet of 10" well casing, disassembling/inspection and replacing bearings, seals, bowls and impellers.

Totaling- \$73,914

Truck 8 Replacement

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

Totaling- \$43,598

Truck 7 Replacement

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

Totaling-\$75,516

Technology Improvements

WTP Chlorine Analyzers

We are starting to see a decline in the older Hach instruments. Switching to newer, more reliable and

available units will save the District in chemical cost since these do not use any reagents to operate, and will be fully supported for years to come.

Totaling- \$36,331

New Programmable Logic Controllers for Big Creek WTP

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

Totaling- \$110,000

Engineering

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

Drought Resiliency Project (8.4M Grant)

Projected to go out to bid in FY 2024/25.

FY Total-\$219,236

Headworks Phase 2 Project

Awarded to SMC Inc.

FY Total-\$2,552

1.8 BOARD DIRECTION RELATED TO BUDGET 2024/25 DEVELOPMENT

The staffing plans, employee development strategies, projects, major purchases, technology, studies and management actions planned for 2024/2025 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 2024/25 Operating BUDGET HIGHLIGHTS:

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

1.9.1 Administration

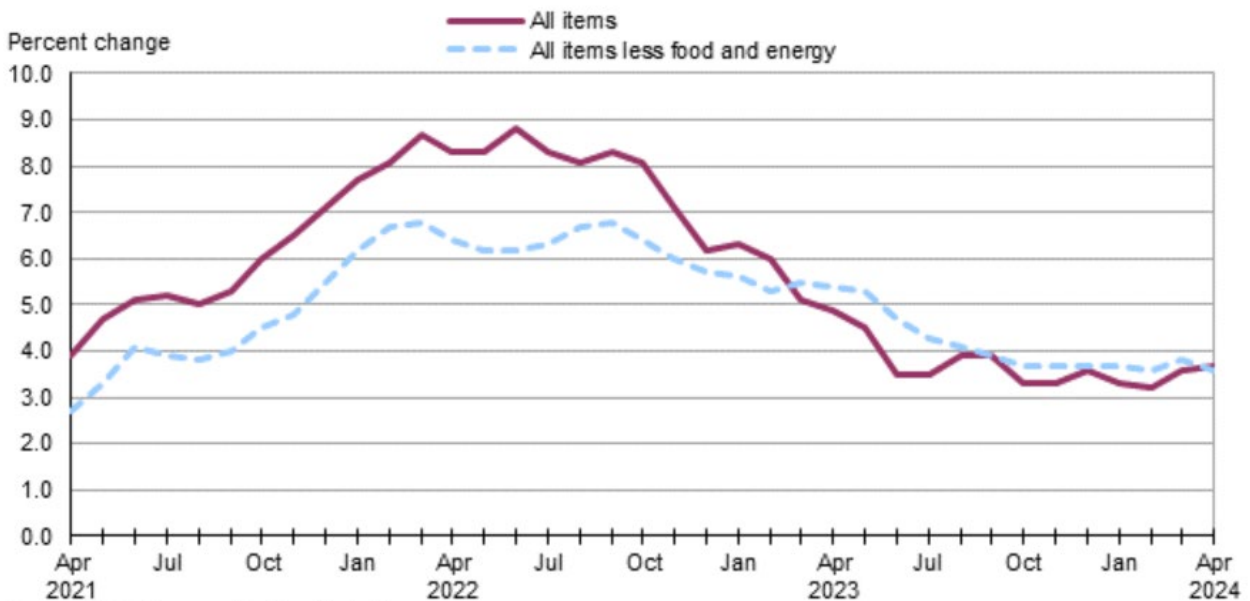
- Administrative expenses of \$2,212,738 which reflects the baseline cost of staffing the office,

business equipment, office supplies, Board of Directors training and stipends, operating and maintaining the District office and related facilities. The current proposed budget allocates the majority of administrative expenses based on customer count in water and sewer, and based on the estimated amount of administrative staff effort for fire and park, as follows:

- Water – 56%
 - Sewer – 38%
 - Fire – 5%
 - Park – 1%
- 3.6% COLA increase to all positions in the salary schedule based on Western Region CPI. **PLEASE NOTE:** The MOU allows for a max COLA of 3%; last FY the Board directed staff to adjust the COLA to the actual figure reflected in the 12-month CPI as of March due to historic inflation rates and a concern that the District would fall behind in maintaining industry competitive wages. Management prepared the budget to reflect the direction received by the Board from the previous fiscal year.

Consumer Price Index, West Region — April 2024

Chart 1. Over-the-year percent change in CPI-U, West region, April 2021–April 2024



Source: U.S. Bureau of Labor Statistics.

- Employee merit salary step increases for employees meeting and exceeding performance expectations
- Consulting services to optimize employee job duty efficiency and improve employee attraction and retention capabilities, which include performing an organizational staffing evaluation including a benchmark comparison of our services, positions and staffing against other similar districts; revising and updating job descriptions, developing employee responsibility/salary advancement path and incentive pay program for those exceeding performance expectations. This was budgeted for in the previous fiscal year, however workload did not allow this to be accomplished. An RFP will be presented to the Board for a total compensation and benefit study at the June 11th meeting

1.9.2 Water Fund

- Water fund revenue **falls short** of covering the projected operating expenses by \$732,426. The lack of a water rate increase for the last two years has resulted in an unbalanced budget. A 2% water rate increase each year would have balanced the budget without the use of fund balance (reserves)
- NBS Consulting was awarded a contract to conduct a Water Rate Study at the end of FY 2022/23 at \$40,000. These funds were carried over to the FY 2023/24 budget and the vendor has completed this study which is currently under review by management

1.9.3 Sewer Fund

- Sewer fund revenue **falls short** of covering operating expenses by \$299,910
- NBS Consulting was awarded a contract to conduct a Sewer Rate Study at the end of FY 2022/23 at \$40,000. These funds were carried over to the FY 2023/24 budget and the vendor has completed this study which is currently under review by management

1.9.4 Fire Fund

- Fire fund service property tax revenue **shortfall** of \$533,421 if Schedule A contract is billed at the CAL FIRE estimated budget. The above operating revenue shortfall does not include funds for necessary equipment replacement or for increases in staffing.

1.9.5 Park Fund

- Park fund revenue narrowly covers operating expenses which is contributed to the anticipated increase in earned interest and a 3% revenue increase from cell tower rentals this fiscal year. The Park property tax revenue is not adequate to cover long term facility and equipment major maintenance, replacement or improvements.

2 2024/25 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 Services

- 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 2024 with a more experienced, highly trained, certified and licensed staff using appropriate software and equipment
- System repair and maintenance capital improvements will continue at 2024 pace
- Staffing, equipment and maintenance plans will take into consideration that the sewer collection project will extend through the summer 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 Park Services

- 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 Services

- 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
- A Fire Tax Measure will be proposed to voters and conducted by a special election in 2025 aiming to ensure adequate funding for essential fire protection and emergency response in our community

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 provide privacy for work focus and clean work areas

2.3 REVENUE ASSUMPTIONS

2.3.1 Administration / General

- Grant/loan revenue is budgeted to offset project costs where funding contracts are in place as of June 2024
- Interest earnings are expected to increase with the District’s investment of funds in CA Class and Mechanics Bank Money Market Accounts.

2.3.2 Water Fund

- [Water Service Charge](#) base and variable rate increases are not reflected in the budget. If the rate increases that are presented in the cost-of-service study are approved, a later budget adjustment to revenue will be made.

2.3.3 Sewer Fund

- [Wastewater \(Sewer\) revenue](#) base and variable rate increases are not reflected in the budget. If the rate increases that are presented in the cost of service study are approved, a later budget adjustment to revenue will be made.

2.3.4 Fire Fund

- In 2023 the District and Tuolumne County entered into a cost sharing agreement for a 50/50 split of the cost of utilities and general maintenance for the Groveland Firehouse, which is reviewed and billed quarterly. As of the date of this memo, the recovered costs for the first three quarters of FY24 is \$10,173. This agreement will continue and is considered into the FY24/2025 budget
- Property Tax (normally allocated to Park and Fire Services) is estimated to increase by 4% which is the normal Proposition 13 allowed inflation increase levied by the county. Ninety Two percent (\$1,345,393) of the property tax will be allocated to the Fire fund

2.3.4 Park Fund

- Property Tax (normally allocated to Park and Fire Services) is estimated to increase by 4% which is the normal Proposition 13 allowed inflation increase levied by the county. Eight percent (\$117,667) of the property tax will be allocated to the Park fund

2.4 EXPENSE ASSUMPTIONS

2.4.1 Administration & General

- Salary and salary related benefit expenses applied to all services are increased by the 3.6% cost of Living(COLA), and merit salary increases are budgeted for highly performing employees
- Health insurance rates are expected to increase for the second half of FY24 and a 5% estimated increase has been allocated across all service areas
- The Special District Risk Management Authority estimates the property/liability contribution to increase approximately 15% (+\$37,654) due to increased value of scheduled buildings and contents as well as estimates from reinsurance brokers, and a 27% (+\$27,241) increase to the Workers' Compensation contribution based on estimated payroll and other modification rate factors
- CalPERS has increased the employer contribution rate by .07% (+\$482) for Classic employees, and .19% (\$2,402) for PEPPRA employees, and ongoing yearly increases are expected to continue
- Expenses for materials and supplies are expected to increase slightly due to current inflation trends
- Utility expenses and fuel are budgeted to take into consideration current and projected trends
- Hire a consultant for total compensation and benefit study
- Consultant contract for public outreach and social media management will be necessary and continue this fiscal year
- Staffing levels in Operations are down by three positions as of today's memo
- Employee housing expenses have been estimated to included property taxes, dues, and insurances

2.4.2 Water Fund

- Allocations for public outreach materials related to the Water Rate Study
- The addition of pump repairs and replacement line item previously recorded as Capital expenditures as the pumps are expected to be under the capitalization expense limit
- Roll forward of funds from prior year to continue GIS, Map and Easement updates
- Reoccurring repair & maintenance costs

2.4.3 Sewer Fund

- Allocations for public outreach materials related to the Sewer Rate Study
- Reoccurring repair & maintenance costs
- Roll forward of funds from prior year to continue GIS, Map and Easement updates
- Expenses for materials and supplies are expected to increase slightly due to current inflation trends

2.4.4 Fire Fund

- CAL FIRE costs will be budgeted in accordance with the 2023 contract and adjusted based on the estimated State budget which includes a proposed paydown in State post-retirement liability. It is assumed that the actual amount billed to the District will steadily increase by at least 5% in future years
- A Fire Tax Rate Study will be conducted inhouse with the engagement of outside services for public outreach, education and legal services
- CalPERS estimates a 130% (+\$54,937) increase in Unfunded Accrued Liability (UAL) for Safety, which is expected to increase each year going forward in an effort to pay down the liability

- Reoccurring repair & maintenance costs

2.4.5 Parks Fund

- In FY2022/23 a loan of \$350,000 was secured to fund the 25% local match cost of the Groveland Asset Rehabilitation and Beautification Project. The annual loan payments will total \$43,000 for 10 years.
- The Groveland Asset Rehabilitation and Beautification Project will be completed by December 31st as per the Clean CA grant requirements, and all associated grant funding will be fully utilized
- Reoccurring repair & maintenance costs
- An Active Transportation Program Grant was awarded for \$5.2 million for the Hetch Hetchy Railroad Trails Project and \$185,000 is being allocated for preliminary engineering which will begin in July

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.

The district also identifies necessary infrastructure replacements and improvements based on maintenance history, life expectancy, changes in state regulations, to extend the life of existing facilities and to improve facilities to increase efficiency, safety, and stabilize or reduce long term cost. Construction capital improvements are typically designed by the district engineer with construction contracts awarded through a competitive bidding process.

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

Building and Infrastructure

Park Improvements

The District was awarded grant funds for 75% of the cost of the Groveland Asset Rehabilitation and Beautification Project which is located on Mary Laveroni Park and the adjacent 37 acre parcel recently purchased by the District. The project includes expenditures of approximately \$558,665 this FY:

Waste reduction project infrastructure components:

- Replacement of an undersized, non-functional public restroom with a new restroom in Mary Laveroni Park, sized appropriately to handle peak usage rates of 300 persons per hour, including site lighting, ADA drinking fountains and heating for winter use.
- Installing eight (8) new, animal resistant trash and recycling receptacles in the park and twelve (12) along the adjacent downtown Main Street.
- Removing approximately 50-80 cubic yards of debris and trash from a GCSD property adjacent to the park allowing this new 37 acres amenity to be opened to the public

- Removing approximately 3,000 square feet of irrigated turf grass reducing potable water consumption by 50,000 gallons per month and saving \$757 per month in water costs

Pedestrian and mobility improvements include:

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

Park and Community improvements and beautification include:

- Remove 3,000 square feet of high water using turf and replace with 2000 square feet of drought tolerant California native plantings along walkways and paths, adjacent to the new picnic area, bus shelter and restrooms.
- In partnership with the Yosemite Hwy 120 Chamber of Commerce; Install new planters and benches along Main Street to improve the visitor experience. All furnishing improvements will be on local, publicly controlled property, or with agreements with private property owners. Each receptacle installed on Main Street will be painted by local artists; the purpose of which is to display the mining, California water and railroad history, as well as to depict the Yosemite National Park, National Forest and Sierra Nevada Gateway identity of Groveland. The Chamber will fund the 25% local match portion of these improvements.

Employee Housing Purchase

The need for Employee Housing has been an area of concern for management over the last five years and has become very prevalent with the sudden vacancy of three positions. The District has historically had a difficult time recruiting qualified, experienced, and certified staff due to its isolated location and management is concerned at the District's ability to fill any of the vacant positions given the fact that affordable housing is currently non-existent for potential candidates.

Totaling - \$700,000

Headworks Replacement

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

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

Totaling-\$1,359,170

Downtown Groveland/BOF Sewer Collection System Rehabilitation Project

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

Totaling- \$1,730,273

Drought Resiliency Project (8.4M Grant)

In early October 2021, the California Department of Water Resources (DWR) is preparing to release \$200

million in funding for Drought Relief Projects. The intent of the Drought Relief Grant Program is to provide immediate and near-term financial and technical support to help Urban Water Suppliers survive this and future droughts. The program aims to implement needed resiliency measures and infrastructure improvements for water suppliers. The application is not competitive and is approved on a first come, first serve basis to water providers with projects meeting specified requirements.

Staff worked with our District Engineer to identify water system/water supply threats in an extended drought, and has identified the following priority projects that address multiple needs and benefits:

- At PML:
 - New Water Intake (Pumping Facilities) at Dunn Ct. to be able to safely and reliably reach water of acceptable quantity and quality when levels in the lake are low, and
 - New permanent location for the AWS water treatment plant to be more reliable and less costly to operate, as well as able to operate year round in a safe and efficient manner to produce water from PML during Hetch Hetchy Tunnel supply interruptions.

- In Big Oak Flat and Tank 5 Service Area:
 - New Groundwater Well to supply drought and emergency backup water supply to those sections in the Big Oak Flat area
 - New water storage tank to receive the groundwater from the new well and allow for isolation of the system while maintaining water supply for domestic and firefighting use
 - New Water Main (1-mile) to connect Tank 5 to the Big Oak Flat water system; resolving long-standing water quality issues in Tank 5 by increasing demand on the tank while providing water supply redundancy and fire flow capabilities in the service area.
 - New Pressure Reducing Station to control pressure from the new tank

The improvements in the Water System Resiliency Project will allow the District to supply water to its customers during extreme drought conditions and emergency conditions that take the Mountain Tunnel out of service. The location of the new well would be determined during the hydrogeological investigation task. These improvements will allow GCSD to supply water if a tunnel outage occurs due to a drought condition. Enclosed is a draft preliminary project budget for consideration. This is a 100% grant program however the state will run short on funding and when they do, certain project allocations may be offered at a reduced level.

Totaling \$6,129,398

Water fill station

The Tuolumne Stanislaus Integrated Regional Water Management Authority was recently awarded grant funds from the Sierra Institute for the Tuolumne Stanislaus DAC Drinking Water Reliability Project. The purpose of the project is to ensure that a reliable source of drinking water is available to those who may not otherwise have access to it in disadvantaged communities. The Tuolumne Stanislaus Integrated Regional Water Management Authority recently offered to the district the opportunity to tap into this larger water reliability project and install a drinking water filling station in the Groveland area. The Groveland Water Fill Station Project includes the design and installation of an automated water station capable of automatically dispensing prepaid amounts of water to fill bottles, jugs, tanks and trucks. The unit includes a reader for prepaid and debit/credit cards. Income qualified persons can receive free water with the cost of the water dispensed reimbursed by OES and other grant sources.

Totaling \$150,000

CDBG Water System Project

The Groveland Community Services District (GCSD) Water System Improvement Project proposes to replace water mains and appurtenances in Groveland and Big-Oak Flat. Most of the water distribution mains that supply water to the communities of Groveland and Big Oak Flat are 4" in diameter or smaller and are almost 70 years old. Frequent main breaks occur in these areas, causing large amounts of water to be lost, property damage, and back siphon conditions to occur. Backflow and back siphonage of contaminated water caused by water main breaks are a significant risk to the health and safety of the community. Constant water loss is also occurring through small unidentified leaks in the distribution system due to its deteriorated condition. The Groveland and Big Oak Flat systems are currently in a condition where an increase in catastrophic water main failure is occurring, resulting in more frequent, longer water outages.

The work consists of installing 8,377 LF of 8-inch mains to replace the existing water system. System appurtenances include thirty (30) fire hydrants and forty (40) residential water services (public portion only). All the proposed water mains and appurtenances are located within the public right of way. The total estimated cost of the improvements is \$3,267,500.00 and 100% of this cost is requested in this CDBG application. The project will benefit a total of 915 people across two block groups, of which 685 are low/moderate income (75%) according to census data. GCSD will implement the project under an executed subrecipient agreement with Tuolumne County.

Totaling \$ 3,250,754

2G WTP On-Site Chlorine Generators (OSG)

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

Totaling- \$7,943

Sewer WWTP On-Site Chlorine Generators (OSG)

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

Totaling- \$145,000

Lift Station 2 and 14 Rehab project

This project will recoat Lift Station 2 and 14 wet wells preserving the aging concrete and reducing infiltration. It will also add a second pump to Lift Station 2 and a new guide rail system. This work will

increase access and eliminate the need to go down inside the wet well making routine work safer for employees.

Totaling - \$270,583

Versa Tube Building

This building will cover some of our heavy equipment protecting it from harsh elements (rain, snow, sun etc.). The Vac-Con will be the primary piece of equipment stored under this protecting it's pump from freezing and damaging internal parts.

Totaling - \$30,000

Sludge Drying Bed Rehab

This project will be a complete rehab of the sand drying bed that is used to store sludge during the winter months. The current system has failed, not allowing sludge to drain and then dry during the summer months. The sludge not draining and drying correctly adds additional cost when time to haul off.

Totaling \$ 40,000

Tank 4 Drainage Project

This project will correct drainage around Tank 4 site and add a culvert to divert overflow water from private property below Tank 4.

Totaling \$150,000

Airport Water Line Relocation.

This project will relocate the District 6" water main that was placed outside the granted easement and is interfering with development of the current lot it runs through.

Totaling \$ 38,500

Firehouse Flooring

This project will replace approximately 1000sf of flooring throughout the Firehouse. The flooring has started to fail from normal day to day use.

Totaling \$20,000

Equipment

Truck 3 Replacement

This truck is a 20-year-old truck that has lived past its life expectancy. This truck is a half-ton service body truck used by the Water and Sewer Treatment Department.

Totaling- \$49,085

Truck 17 Replacement

This truck was a 15-year-old truck and had been out of service frequently with extensive maintenance work performed. This truck is a one-ton service body truck used for water and sewer infrastructure repairs.

Totaling-\$95,478

Bob Cat Skid Steer

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

Totaling-\$121,000

AWS Standby Generator Repair

This repair will consist of the replacement of the Generator main stator that has failed. The main stator is what generates power to run equipment during power outages.

Totaling \$62,000

Technology Improvements

New Programmable Logic Controllers for 2G WTP

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

Totaling- \$121,000

HACH Spectrophotometer

This purchase will replace an older unit that is having electronic screen problems. This unit is used for water quality tests during daily labs.

Totaling- \$11,500

Groveland Community Services District
Proposed Draft Budget FY 2024/25

| DISTRICT-WIDE SUMMARY | WATER | | | |
|---|-----------------------|---------------------|-----------------------|-------------|
| | Budgeted 23/24 | 23/24 Projected FYE | Proposed 24/25 | |
| Beginning Total Cash Balance | 4,726,513 | 4,726,513 | 3,814,064 | |
| Beginning Restricted Cash Balance | 2,052,110 | 2,052,110 | 1,866,273 | |
| Beginning Total Unrestricted Cash Balance | 2,674,403 | 2,674,403 | 1,947,791 | |
| Revenue | | | | |
| Services Charges | \$ 2,554,267 | \$ 2,639,882 | \$ 2,584,484 | -2% |
| Fees | \$ 82,550 | 110,843 | 86,257 | -22% |
| Taxes | \$ - | - | - | 0% |
| Other Revenue | \$ 110,850 | \$ 223,709 | \$ 161,754 | -28% |
| TOTAL FUND REVENUE | \$ 2,747,667 | \$ 2,974,434 | \$ 2,832,495 | -5% |
| Operating Expenses | | | | |
| Salaries | \$ 759,192 | \$ 709,642 | \$ 773,836 | 9% |
| Benefits | 307,125 | 307,702 | 304,113 | -1% |
| Retiree Medical | 50,000 | 66,214 | 69,525 | 5% |
| Admin Operating Expense | | | | |
| Equip, Auto, Maint., & Repairs | 372,150 | 394,567 | 423,236 | 7% |
| Outside Services | 311,250 | 164,658 | 247,445 | 50% |
| CAL FIRE (Schedule A) | | | | 0% |
| Other (incl. OPEB, Leases, Cost of Water) | 460,462 | 436,084 | 502,406 | 15% |
| TOTAL FUND EXPENSES | \$ 2,260,179 | \$ 2,078,866 | \$ 2,320,561 | 12% |
| Administrative Cost Allocation | 1,192,786 | 1,048,606 | 1,244,360 | 19% |
| TOTAL OPERATING EXPENSES | \$ 3,452,965 | \$ 3,127,471 | \$ 3,564,921 | 14% |
| TOTAL OPERATING BALANCE | \$ (705,299) | \$ (153,037) | \$ (732,426) | 379% |
| Capital Expenses and Revenue | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | (6,734,237) | (513,585) | (9,670,056) | 1783% |
| Capital Outlay (Expenditures on Fixed Assets) | 9,140,052 | 1,366,413 | 10,371,144 | 659% |
| NET CAPITAL EXPENSES | \$ 2,405,815 | \$ 852,829 | \$ 701,088 | -18% |
| Reserve Set-Aside | | | | |
| Reserve for Capital Outlay | \$ - | \$ - | \$ - | |
| TOTAL RESERVE SET-ASIDE | \$ - | \$ - | \$ - | |
| TOTAL EXPENSES (LESS GRANTS) | \$ 5,858,780 | \$ 3,980,300 | \$ 4,266,010 | 7% |
| Debt Service Expenses and Revenue | | | | |
| Debt Service Charge Revenue | \$ (607,417) | \$ (607,417) | \$ (611,154) | 1% |
| Debt Service Payments | 514,000 | 514,000 | 514,000 | 0% |
| | | | | 0% |
| NET DEBT SERVICE | \$ (93,417) | \$ (93,417) | \$ (97,154) | \$ 0 |
| GRAND TOTAL EXPENSES NET REVENUE | \$ (3,017,697) | \$ (912,449) | \$ (1,336,361) | |
| ENDING TOTAL CASH BALANCE | \$ 1,708,816 | \$ 3,814,064 | \$ 2,477,703 | |
| ENDING RESTRICTED CASH BALANCE | | \$ 1,866,273 | \$ - | |
| ENDING TOTAL UNRESTRICTED CASH BALANCE | \$ 1,708,816 | \$ 1,947,791 | \$ 2,477,703 | |

Groveland Community Services District
Proposed Draft Budget FY 2024/25

| DISTRICT-WIDE SUMMARY | SEWER | | | |
|---|-----------------------|---------------------|-----------------------|--------------|
| | Budgeted 23/24 | 23/24 Projected FYE | Proposed 24/25 | % Diff |
| Beginning Total Cash Balance | 2,825,243 | 2,855,534 | 2,784,313 | |
| Beginning Restricted Cash Balance | 1,128,688 | 1,079,589 | 1,077,038 | |
| Beginning Total Unrestricted Cash Balance | 1,696,555 | 1,775,945 | 1,707,275 | |
| Revenue | | | | |
| Services Charges | \$ 2,288,026 | \$ 2,330,819 | \$ 2,325,447 | 0% |
| Fees | 35,450 | 34,304 | 33,250 | -3% |
| Taxes | - | - | - | 0% |
| Other Revenue | 115,400 | 181,030 | 147,487 | -19% |
| TOTAL FUND REVENUE | \$ 2,438,876 | \$ 2,546,153 | \$ 2,506,184 | -2% |
| Operating Expenses | | | | |
| Salaries | \$ 656,108 | \$ 607,284 | \$ 675,229 | 11% |
| Benefits | 264,128 | 274,738 | 261,536 | -5% |
| Retiree Medical | 22,000 | 25,465 | 26,738 | 5% |
| Admin Operating Expense | | | | |
| Equip, Auto, Maint., & Repairs | 236,465 | 135,807 | 237,536 | 75% |
| Outside Services | 182,732 | 114,416 | 181,030 | 58% |
| CAL FIRE (Schedule A) | | | | 0% |
| Other (incl. OPEB, Leases, Cost of Water) | 577,399 | 574,583 | 594,657 | 3% |
| TOTAL FUND EXPENSES | \$ 1,938,832 | \$ 1,732,294 | \$ 1,976,726 | 14% |
| Administrative Cost Allocation | 801,871 | 698,724 | 829,369 | 19% |
| TOTAL OPERATING EXPENSES | \$ 2,740,703 | \$ 2,431,018 | \$ 2,806,095 | 15% |
| TOTAL OPERATING BALANCE | \$ (301,827) | \$ 115,134 | \$ (299,910) | -360% |
| Capital Expenses and Revenue | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | (4,301,884) | (2,600,527) | (1,639,340) | -37% |
| Capital Outlay (Expenditures on Fixed Assets) | 5,731,511 | 2,714,158 | 3,963,240 | 46% |
| NET CAPITAL EXPENSES | \$ 1,429,627 | \$ 113,631 | \$ 2,323,900 | 1945% |
| Reserve Set-Aside | | | | |
| Reserve for Capital Outlay | \$ - | \$ - | \$ - | |
| TOTAL RESERVE SET-ASIDE | \$ - | \$ - | \$ - | |
| TOTAL EXPENSES (LESS GRANTS) | \$ 4,170,330 | \$ 2,544,649 | \$ 5,129,995 | 102% |
| Debt Service Expenses and Revenue | | | | |
| Debt Service Charge Revenue | \$ (328,354) | \$ (328,354) | \$ (328,599) | 0% |
| Debt Service Payments | 297,665 | 295,240 | \$296,210 | 0% |
| | 105,838 | 105,838 | 105,838 | 0% |
| NET DEBT SERVICE | \$ 75,149 | \$ 72,724 | \$ 73,449 | 1% |
| GRAND TOTAL EXPENSES NET REVENUE | \$ (1,806,603) | \$ (71,221) | \$ (2,697,259) | |
| ENDING TOTAL CASH BALANCE | \$ 1,018,640 | \$ 2,784,313 | \$ 87,053 | |
| ENDING RESTRICTED CASH BALANCE | \$ 1,128,688 | \$ 1,077,038 | \$ - | |
| ENDING TOTAL UNRESTRICTED CASH BALANCE | \$ (110,048) | \$ 1,707,275 | \$ 87,053 | |

Groveland Community Services District
Proposed Draft Budget FY 2024/25

| DISTRICT-WIDE SUMMARY | FIRE | | | |
|---|---------------------|---------------------|---------------------|--------------|
| | Budgeted 23/24 | 23/24 Projected FYE | Proposed 24/25 | % Diff |
| Beginning Total Cash Balance | 1,082,096 | 1,146,836 | 1,283,070 | |
| Beginning Restricted Cash Balance | | | | |
| Beginning Total Unrestricted Cash Balance | 1,082,096 | 1,146,836 | 1,283,070 | |
| Revenue | | | | |
| Services Charges | | | | |
| Fees | | | | |
| Taxes | \$ 1,280,616 | \$ 1,293,647 | \$ 1,345,393 | 4% |
| Other Revenue | 60,350 | 57,519 | 61,644 | 7% |
| TOTAL FUND REVENUE | \$ 1,340,966 | \$ 1,351,165 | \$ 1,407,037 | 4% |
| Operating Expenses | | | | |
| Salaries | \$ 73,631 | \$ 21,945 | \$ 72,946 | 232% |
| Benefits | 30,713 | 24,375 | 30,412 | 25% |
| Retiree Medical | 2,200 | 1,656 | 1,700 | 3% |
| Admin Operating Expense | | | | |
| Equip, Auto, Maint., & Repairs | 74,500 | 104,739 | 97,020 | -7% |
| Outside Services | - | - | - | 0% |
| CAL FIRE (Schedule A) | 1,228,400 | 1,076,529 | 1,435,548 | 33% |
| Other (incl. OPEB, Leases, Cost of Water) | 131,080 | 70,608 | 185,422 | 163% |
| TOTAL FUND EXPENSES | \$ 1,540,524 | \$ 1,299,852 | \$ 1,823,048 | 40% |
| Administrative Cost Allocation | 113,604 | 99,337 | 117,411 | 18% |
| TOTAL OPERATING EXPENSES | \$ 1,654,128 | \$ 1,399,189 | \$ 1,940,458 | 39% |
| TOTAL OPERATING BALANCE | \$ (313,162) | \$ (48,024) | \$ (533,421) | 1011% |
| Capital Expenses and Revenue | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | (425,040) | (375,918) | (83,809) | |
| Capital Outlay (Expenditures on Fixed Assets) | \$ 191,633 | \$ 191,660 | \$ 62,228 | |
| NET CAPITAL EXPENSES | \$ (233,407) | \$ (184,258) | \$ (21,581) | -88% |
| Reserve Set-Aside | | | | |
| Reserve for Capital Outlay | \$ - | \$ - | \$ - | |
| TOTAL RESERVE SET-ASIDE | \$ - | \$ - | \$ - | |
| TOTAL EXPENSES (LESS GRANTS) | \$ 1,420,721 | \$ 1,214,932 | \$ 1,918,878 | 58% |
| Debt Service Expenses and Revenue | | | | |
| Debt Service Charge Revenue | | | | |
| Debt Service Payments | | | | |
| NET DEBT SERVICE | | | | |
| GRAND TOTAL EXPENSES NET REVENUE | \$ (79,755) | \$ 136,234 | \$ (511,841) | |
| ENDING TOTAL CASH BALANCE | \$ 1,002,341 | \$ 1,283,070 | \$ 771,229 | |
| ENDING RESTRICTED CASH BALANCE | | | | |
| ENDING TOTAL UNRESTRICTED CASH BALANCE | \$ 1,002,341 | \$ 1,283,070 | \$ 771,229 | |

Groveland Community Services District
Proposed Draft Budget FY 2024/25

| DISTRICT-WIDE SUMMARY | PARKS | | | |
|---|---------------------|---------------------|-------------------|--------------|
| | Budgeted 23/24 | 23/24 Projected FYE | Proposed 24/25 | % Diff |
| Beginning Total Cash Balance | 191,782 | 620,349 | 546,294 | |
| Beginning Restricted Cash Balance | | 259,650 | 217,210 | |
| Beginning Total Unrestricted Cash Balance | 191,782 | 360,699 | 329,084 | |
| Revenue | | | | |
| Services Charges | | | | |
| Fees | \$ 3,250 | \$ 5,373 | \$ 6,850 | 27% |
| Taxes | 111,359 | 113,141 | 117,667 | 4% |
| Other Revenue | 70,100 | 84,131 | 73,437 | -13% |
| TOTAL FUND REVENUE | \$ 184,709 | \$ 202,645 | \$ 197,954 | -2% |
| Operating Expenses | | | | |
| Salaries | \$ 29,452 | \$ 29,792 | \$ 29,180 | -2% |
| Benefits | 12,285 | 12,806 | 12,165 | -5% |
| Retiree Medical | - | - | - | 0% |
| Admin Operating Expense | | | | |
| Equip, Auto, Maint., & Repairs | 21,600 | 10,571 | 17,385 | 64% |
| Outside Services | - | - | - | 0% |
| CAL FIRE (Schedule A) | - | - | - | 0% |
| Other (incl. OPEB, Leases, Cost of Water) | 109,474 | 156,938 | 111,245 | -29% |
| TOTAL FUND EXPENSES | \$ 172,811 | \$ 210,108 | \$ 169,976 | -19% |
| Administrative Cost Allocation | 25,321 | 18,122 | 21,599 | 19% |
| TOTAL OPERATING EXPENSES | \$ 198,132 | \$ 228,229 | \$ 191,575 | -16% |
| TOTAL OPERATING BALANCE | \$ (13,423) | \$ (25,584) | \$ 6,379 | -125% |
| Capital Expenses and Revenue | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | (555,101) | (263,960) | (743,665) | 182% |
| Capital Outlay (Expenditures on Fixed Assets) | \$ 724,896 | \$ 312,431 | \$ 752,111 | 141% |
| NET CAPITAL EXPENSES | \$ 169,795 | \$ 48,471 | \$ 8,446 | -83% |
| Reserve Set-Aside | | | | |
| Reserve for Capital Outlay | \$ - | \$ - | \$ - | 0 |
| TOTAL RESERVE SET-ASIDE | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENSES (LESS GRANTS) | \$ 367,927 | \$ 276,700 | \$ 200,020 | -28% |
| Debt Service Expenses and Revenue | | | | |
| Debt Service Charge Revenue | | | | |
| Debt Service Payments | | | | |
| NET DEBT SERVICE | - | - | - | |
| GRAND TOTAL EXPENSES NET REVENUE | \$ (183,218) | \$ (74,055) | \$ (2,066) | |
| ENDING TOTAL CASH BALANCE | \$ 8,564 | \$ 546,294 | \$ 544,227 | |
| ENDING RESTRICTED CASH BALANCE | | \$ 217,210 | \$ - | |
| ENDING TOTAL UNRESTRICTED CASH BALANCE | \$ 8,564 | \$ 329,084 | \$ 544,227 | |

Groveland Community Services District
Proposed Draft Budget FY 2024/25

| DISTRICT-WIDE SUMMARY | ADMIN | | | |
|---|---------------------|------------------------|---------------------|------------|
| | Budgeted 23/24 | 23/24 Projected FYE | Proposed 24/25 | % Diff |
| Beginning Total Cash Balance | | | | |
| Beginning Restricted Cash Balance | | | | |
| Beginning Total Unrestricted Cash Balance | | | | |
| Revenue | | | | |
| Services Charges | | | | |
| Fees | | | | |
| Taxes | | | | |
| Other Revenue | | | | |
| TOTAL FUND REVENUE | - | - | - | |
| Operating Expenses | | | | |
| Salaries | \$ 751,799 | \$ 667,788 | \$ 811,051 | 21% |
| Benefits | 250,962 | 262,306 | 280,607 | 7% |
| Retiree Medical | | | | |
| Admin Operating Expense | 556,042 | 502,115 | 562,983 | 12% |
| Equip, Auto, Maint., & Repairs | | | | |
| Outside Services | 321,450 | 201,137 | 254,500 | 27% |
| CAL FIRE (Schedule A) | | | | |
| Other (incl. OPEB, Leases, Cost of Water) | 253,329 | 231,442 | 303,597 | 31% |
| TOTAL FUND EXPENSES | \$ 2,133,582 | \$ 1,864,789 | \$ 2,212,738 | 19% |
| Administrative Cost Allocation | 2,133,582 | 1,864,789 | 2,212,738 | 19% |
| TOTAL OPERATING EXPENSES | | | | |
| TOTAL OPERATING BALANCE | | | | |
| Capital Expenses and Revenue | | | | |
| Capital Revenue (Connection/Capacity Fees, Reserve Transfer, Loans, Grants) | | | | |
| Capital Outlay (Expenditures on Fixed Assets) | | | | |
| NET CAPITAL EXPENSES | | | | |
| Reserve Set-Aside | | | | |
| Reserve for Capital Outlay | | | | |
| TOTAL RESERVE SET-ASIDE | | | | |
| TOTAL EXPENSES (LESS GRANTS) | | | | |
| Debt Service Expenses and Revenue | | | | |
| Debt Service Charge Revenue | | | | |
| Debt Service Payments | | | | |
| NET DEBT SERVICE | | | | |
| GRAND TOTAL EXPENSES NET REVENUE | | | | |
| ENDING TOTAL CASH BALANCE | | | | |
| ENDING RESTRICTED CASH BALANCE | | | | |
| ENDING TOTAL UNRESTRICTED CASH BALANCE | | | | |

Groveland Community Services District
FY 2024/25
Proposed Draft Budget
WATER-REVENUE

| BUDGET ITEM | | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|---|------------------|---------------------|-------------------|--------------------------|-------------|--|
| | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | \$ | % | |
| Service Charges | | | | | | |
| Fixed Charges | 1,654,119 | 1,659,183 | 1,650,064 | (9,119) | -1% | |
| Variable Charges | 900,148 | 980,699 | 934,420 | (46,279) | -5% | |
| TOTAL SERVICE CHARGES | 2,554,267 | 2,639,882 | 2,584,484 | (55,398) | | |
| Fees | | | | | | |
| Participation Fees | 10,000 | 20,538 | 11,000 | (9,538) | -46% | 10% Increase from PY Budget - Variable |
| Other Water Sales | 10,000 | 17,639 | 11,000 | (6,639) | -38% | 10% Increase from PY Budget - Variable |
| Disconnection Fees | 3,000 | 3,450 | 3,150 | (300) | -9% | Variable |
| Unlock Meter Fee | 200 | 53 | 40 | (13) | -25% | Same as PY Budget |
| Meters | 350 | 2,500 | 1,000 | (1,500) | -60% | Variable |
| Meter Test | | 2,480 | 500 | (1,980) | -80% | Variable |
| Backflow Installation | | 1,507 | 500 | (1,007) | -67% | Variable |
| Backflow Testing/Installations | 4,000 | 6,467 | 4,400 | (2,067) | -32% | 10% Increase from PY Budget - Variable |
| Water Service App Fee | | 320 | 240 | (80) | -25% | Variable |
| Account Transfer Fee | 7,500 | 8,920 | 9,277 | 357 | 4% | 4% Property Tax Increase |
| Returned Check Fee | 500 | 933 | 500 | (433) | -46% | Same as PY Budget |
| Misc. Admin Fees | 5,000 | 6,973 | 5,500 | (1,473) | -21% | 10% Increase from PY Budget |
| Late Pay Penalty | 40,000 | 36,898 | 37,000 | 102 | 0% | |
| Interest .5% Late Penalty (UB) | 2,000 | 2,164 | 2,150 | (14) | -1% | |
| Other Operating Income | - | - | - | - | | |
| TOTAL FEES | 82,550 | 110,843 | 86,257 | (24,586) | | |
| Grant Revenue | | | | | | |
| Federal Grant Revenue | | - | - | - | | |
| State Grant Revenue | - | - | - | - | | |
| Big Creek-2G Clearwell, Butler Way Bypass | 466,998 | 462,670 | - | (462,670) | | Grant completed |
| 2022 Groveland Drought Resil (DWR) | 2,892,462 | - | 6,348,634 | 6,348,634 | | Remainder of grant funds |
| Big Creek Emer. Generator-IRWMP/DWR | - | 10,779 | - | (10,779) | | Grant Completed |
| IRWMP Water Fill Stn Grant Rev | | 10,489 | 53,922 | 43,433 | | Remainder of grant funds |
| CDBG-Groveland/BOF Water System Rehab | 3,267,500 | - | 3,267,500 | 3,267,500 | | Roll forward from FY24 |
| Municipal Vehicle Loan Reimbursement | 107,277 | 29,647 | - | - | | |
| TOTAL GRANT AND LOAN REVENUE | 6,734,237 | 513,585 | 9,670,056 | 9,186,118 | | |
| Other Non-Operating Revenue | | | | | | |
| Non operating Income | - | 64,567 | 30,600 | (33,967) | -53% | Estimated for the sale of fixed assets |
| Expense Refunds | 500 | 16,216 | 500 | (15,716) | -97% | Variable |
| Interest Earned-LAIF | 350 | 629 | 654 | 25 | 4% | |
| Interest Earned-Mechanics | 60,000 | 57,838 | 25,000 | (32,838) | -57% | Funds transferred to CA Class |
| Interest Earned CA Class | 50,000 | 84,458 | 105,000 | 20,542 | 24% | Funds transferred from Mechanics Bank |
| TOTAL NON-OPERATING REVENUE | 110,850 | 223,709 | 161,754 | (61,954) | | |
| WATER REVENUE LESS GRANTS | 2,747,667 | 2,974,434 | 2,832,495 | (141,939) | -5% | |
| TOTAL WATER REVENUE | 9,481,904 | 3,488,019 | 12,502,551 | 9,044,180 | 258% | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 WATER-EXPENSES

| BUDGET ITEM | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | Projected FYE vs Adopted | | REASON FOR CHANGE |
|---|----------------|---------------------|----------------|--------------------------|------|--|
| | | | | \$ | % | |
| Salaries | | | | | | |
| Regular Time | 599,903 | 550,939 | 592,977 | 42,038 | 8% | Step increases and COLA |
| Overtime | 36,195 | 34,392 | 35,827 | 1,435 | 4% | |
| On Call | 22,880 | 23,460 | 22,880 | (580) | -2% | |
| Admin Leave | 1,331 | 1,664 | 1,379 | (286) | -17% | |
| Vacation Leave | 32,170 | 23,446 | 34,949 | 11,503 | 49% | |
| Sick Leave | 29,298 | 22,681 | 28,981 | 6,300 | 28% | |
| Holiday Pay | 37,415 | 30,198 | 35,343 | 5,145 | 17% | |
| Misc. Pay/Flex/Bereave/Jury | | 22,861 | 21,500 | (1,361) | -6% | |
| TOTAL SALARIES | 759,192 | 709,642 | 773,836 | 64,195 | | |
| Benefits | | | | | | |
| CalPERS Retirement | 65,027 | 64,751 | 64,461 | (290) | 0% | Step increases and COLA |
| FICA | 40,932 | 43,998 | 39,021 | (4,977) | -11% | |
| Medicare | 9,573 | 10,290 | 9,442 | (848) | -8% | |
| SUI | 1,208 | 1,281 | 1,225 | (56) | -4% | |
| Workers Comp | 37,100 | 31,325 | 46,496 | 15,171 | 48% | |
| Health/Vision/Dental Insurance | 153,286 | 156,057 | 143,466 | (12,591) | -8% | |
| TOTAL BENEFITS | 307,125 | 307,702 | 304,113 | (3,590) | | |
| Retiree Medical | | | | | | |
| Retiree Medical | 50,000 | 66,214 | 69,525 | 3,311 | 5% | Estimated increase for calendar year 2025 |
| TOTAL RETIREE MEDICAL | 50,000 | 66,214 | 69,525 | 3,311 | | |
| Equipment, Automotive, Maintenance & Repairs | | | | | | |
| Fuel | 45,400 | 51,141 | 53,698 | 2,557 | 5% | Fluctuations in fuel prices and multiple power outages |
| Water Meters | 10,000 | 21,054 | 25,000 | 3,946 | 19% | Increasing cell based meters throughout the district. |
| Uniform/Clothing | 16,500 | 12,374 | 16,500 | 4,126 | 33% | Kept last FY budget amount |
| Tools/Equipment | 15,000 | 8,000 | 11,000 | 3,000 | 38% | Reduced last FY budget amount |
| Pump Repair & Replacement | | | 40,000 | 40,000 | | Moved from Capital - Each pump is under capital amount |
| Repair & Maintenance-General | 35,750 | 19,946 | 33,200 | 13,254 | 66% | Reduced last FY budget amount |
| Repair & Maintenance-Vehicles | 22,000 | 19,342 | 22,000 | 2,658 | 14% | Kept last FY budget amount |
| Repair & Maint. -Trans/Distribution | 71,500 | 62,040 | 66,500 | 4,460 | 7% | |
| Repair & Maintenance- Treatment | 50,000 | 36,292 | 37,380 | 1,088 | 3% | |
| Repair & Maint - Asphalt Patching | 33,000 | 64,394 | 40,000 | (24,394) | -38% | Reoccurring expense - carried over expenses from FY23 |
| Repair & Maintenance- Equipment | 50,000 | 83,722 | 57,950 | (25,772) | -31% | Increased last FY budget amount. FY24 budget overage due to large uncommon equipment |
| Water Tank Cleaning | 8,000 | 3,461 | 6,000 | 2,539 | 73% | Reduced last FY budget amount |
| Safety Supplies | 15,000 | 12,801 | 14,008 | 1,207 | 9% | |
| TOTAL EQUIP, AUTO, MAINT & REPAIRS | 372,150 | 394,567 | 423,236 | 28,669 | | |
| Outside Services | | | | | | |
| Computer Hardware/Equipment | 22,000 | 10,422 | 22,000 | 11,578 | 111% | Kept last FY budget amount |
| Subscriptions/Memberships | 21,250 | 8,884 | 14,000 | 5,116 | 58% | Ongoing expense - reduced last FY budget amount |
| Programming | 42,000 | 14,634 | 30,000 | 15,366 | 105% | Ongoing expense - reduced last FY budget amount |
| Janitorial Services & Supplies | 16,500 | 16,277 | 18,150 | 1,873 | 12% | Increased last FY budget amount 10% |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 WATER-EXPENSES

| BUDGET ITEM | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | Projected FYE vs Adopted | | REASON FOR CHANGE |
|-----------------------------------|-------------------|---------------------|-------------------|--------------------------|-----------|--|
| | | | | \$ | % | |
| Lab Testing-Water | 40,000 | 24,850 | 36,500 | 11,650 | 47% | Reduced last FY budget amount |
| Property Clearing/Fuels Reduction | 30,000 | 18,408 | 30,000 | 11,592 | 63% | Ongoing expense |
| General Engineering | 22,000 | 20,184 | 23,100 | 2,916 | 14% | Ongoing expense |
| Engineering-Regulatory | 20,000 | 8,408 | 15,000 | 6,593 | 78% | Reduced last FY budget amount |
| GIS / Map / Easements Updates | 45,500 | 10,728 | 45,500 | 34,772 | 324% | Plan to update more maps and easements this FY |
| Safety Prog Assessment & Update | 20,000 | 2,586 | 10,020 | 7,434 | 287% | Ongoing expense - reduced last FY budget amount |
| Water Rate Study | 32,000 | 29,277 | 3,175 | (26,102) | -89% | Outreach Materials per Board Resolution 12-2023 |
| TOTAL OUTSIDE SERVICES | 311,250 | 164,658 | 247,445 | 82,787 | | |
| Cost of Water | | | | | | |
| SFPUC | 144,734 | 111,455 | 144,734 | 33,279 | 30% | Kept last FY budget amount - CY had lower costs due to tunnel shutdown |
| Tunnel Shutdown Related Costs | 21,607 | 14,364 | 21,607 | 7,243 | 50% | Kept last FY budget amount |
| TOTAL COST OF WATER | 166,341 | 125,819 | 166,341 | 40,522 | | |
| Other | | | | | | |
| Training, Conferences & Travel | 15,000 | 14,767 | 16,250 | 1,483 | 10% | Ongoing expense |
| Permits & Licenses | 12,100 | 11,573 | 12,730 | 1,157 | 10% | Ongoing expense |
| Employee Certification | 2,500 | 1,527 | 1,679 | 152 | 10% | Ongoing expense |
| Employee Medical Testing | 5,700 | 4,753 | 5,229 | 476 | 10% | Ongoing expense |
| Chemicals | 38,500 | 37,996 | 41,795 | 3,799 | 10% | Ongoing expense |
| Utilities | 168,000 | 187,328 | 206,061 | 18,733 | 10% | Ongoing expense |
| Municipal Vehicle Loan | 47,321 | 47,321 | 47,321 | 0 | 0% | Per Loan Payment Agreement |
| TOTAL OTHER | 289,121 | 305,265 | 331,065 | 25,800 | | |
| Lease Expense | | | | | | |
| Alternative Water Supply (AWS) | 5,000 | 5,000 | 5,000 | - | 0% | |
| TOTAL LEASE EXPENSE | 5,000 | 5,000 | 5,000 | - | 0% | |
| TOTAL WATER EXPENSES | 2,260,179 | 2,078,866 | 2,320,561 | 241,694 | | |
| Admin Allocation Transfer Out | 1,192,786 | 1,048,606 | 1,244,360 | 195,755 | 19% | |
| TOTAL WATER WITH ADMIN | 3,452,965 | 3,127,471 | 3,564,921 | 437,449 | | |
| Capital Outlay | | | | | | |
| See Capital Outlay Sheet | 9,140,052 | 1,366,413 | 10,371,144 | 9,004,731 | 659% | |
| TOTAL CAPITAL OUTLAY | 9,140,052 | 1,366,413 | 10,371,144 | 9,004,731 | | |
| Reserve Set-Aside | | | | | | |
| Annual Fund Reserve Set-Aside | - | - | - | - | - | |
| TOTAL RESERVE SET-ASIDE | - | - | - | - | - | |
| GRAND TOTAL WITH CAPITAL | 12,593,017 | 4,493,885 | 13,936,066 | 9,442,180 | | |

Groveland Community Services District

FY 2024/25

Proposed Draft Budget

SEWER-REVENUE

| BUDGET ITEM | Adopted | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|--|------------------|---------------------|------------------|--------------------------|-------------|--|
| | 23/24 | 23/24 Projected FYE | Proposed 24/25 | \$ | % | |
| Service Charges | | | | | | |
| Fixed Charges | 1,772,381 | 1,775,227 | 1,777,191 | 1,964 | 0% | |
| Variable Charges | 515,645 | 555,592 | 548,256 | (7,336) | -1% | |
| TOTAL SERVICE CHARGES | 2,288,026 | 2,330,819 | 2,325,447 | (5,372) | | |
| Fees | | | | | | |
| Sewer Connections | 14,250 | 9,333 | 10,000 | 667 | 7% | Variable |
| Interest .5% Late Fee | 1,200 | 1,250 | 1,250 | 0 | 0% | |
| Late Pay Penalty | 20,000 | 23,721 | 22,000 | (1,721) | -7% | 10% Increase from PY Budget - Variable |
| TOTAL FEES | 35,450 | 34,304 | 33,250 | (1,054) | | |
| Grant and Loan Revenue | | | | | | |
| SWRCB Grant/Loan for Collection System Project | 4,179,089 | 2,539,748 | 1,639,340 | (900,408) | | Remainder of grant funds |
| WWTP Emergency Gen. IWRMP/DWR | - | 10,779 | - | (10,779) | | Grant Completed |
| Office/WWTP Emergency Gen. USDA | 50,000 | 50,000 | - | (50,000) | | Grant Completed |
| SUBTOTAL GRANT AND LOAN REVENUE | 4,301,884 | 2,600,527 | 1,639,340 | (961,187) | | |
| Other Non-Operating Revenue | | | | | | |
| Interest Earned LAIF | 400 | 685 | 712 | 27 | 4% | |
| Interest Earned Mechanics Bank | 70,000 | 52,487 | 40,000 | (12,487) | -24% | Funds transferred to CA Class |
| Interest Earned-CA Class | 45,000 | 74,054 | 91,875 | 17,821 | 24% | Funds transferred from Mechanics Bank |
| Expense Refunds | | 19,416 | 500 | (18,916) | -97% | Variable |
| Other Non Operating Income | | 34,388 | 14,400 | (19,988) | -58% | Estimated for the sale of fixed assets |
| TOTAL NON-OPERATING REVENUE | 115,400 | 181,030 | 147,487 | (33,542) | | |
| TOTAL SEWER REVENUE LESS GRANTS | 2,438,876 | 2,546,153 | 2,506,184 | (100,747) | -2% | |
| TOTAL SEWER REVENUE | 6,740,760 | 5,146,679 | 4,145,524 | (1,001,155) | -19% | |

Groveland Community Services District
FY 2024/25
Proposed Draft Budget
SEWER EXPENSES

| BUDGET ITEM | | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|---|----------------|---------------------|----------------|--------------------------|------|--|
| | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | \$ | % | |
| Salaries | | | | | | |
| Regular Time | 515,917 | 468,743 | 509,960 | 41,217 | 9% | Step increases and COLA |
| Overtime/Comp | 31,127 | 30,431 | 35,827 | 5,396 | 18% | |
| On Call | 22,880 | 23,460 | 22,880 | (580) | -2% | |
| Admin Leave | 1,145 | 1,130 | 1,186 | 56 | 5% | |
| Vacation Leave | 27,667 | 19,006 | 30,056 | 11,050 | 58% | |
| Sick Leave | 25,196 | 18,516 | 24,924 | 6,408 | 35% | |
| Holiday Pay | 32,177 | 25,923 | 30,395 | 4,472 | 17% | |
| Misc. Pay/Flex/Bereave/Jury | | 20,076 | 20,000 | (76) | 0% | |
| TOTAL SALARIES | 656,108 | 607,284 | 675,229 | 67,944 | | |
| Benefits | | | | | | |
| CalPERS Retirement | 55,923 | 55,633 | 55,437 | (196) | 0% | Step increases and COLA |
| FICA | 35,202 | 37,652 | 33,558 | (4,094) | -11% | |
| Medicare | 8,233 | 8,806 | 8,120 | (685) | -8% | |
| SUI | 1,038 | 1,094 | 1,054 | (40) | -4% | |
| Workers Comp | 31,906 | 26,940 | 39,987 | 13,047 | 48% | |
| Health/Vision/Dental Insurance | 131,826 | 144,615 | 123,381 | (21,234) | -15% | |
| TOTAL BENEFITS | 264,128 | 274,738 | 261,536 | (13,202) | | |
| Retiree Medical | | | | | | |
| Retiree Medical | 22,000 | 25,465 | 26,738 | 1,273 | 5% | Estimated increase for calendar year 2025 |
| TOTAL RETIREE MEDICAL | 22,000 | 25,465 | 26,738 | 1,273 | | |
| Equipment, Automotive, Maintenance & Repairs | | | | | | |
| Fuel | 25,000 | 23,337 | 25,670 | 2,333 | 10% | |
| Uniform/Clothing | 5,050 | 5,805 | 6,385 | 580 | 10% | |
| Tools/Equipment | 6,315 | 3,038 | 5,000 | 1,962 | 65% | Reduced last FY budget amount |
| Pump Repair & Replacement | | - | 30,000 | 30,000 | | Moved from Capital - Each pump is under capital amount |
| Repair & Maintenance-General | 15,050 | 17,196 | 18,870 | 1,674 | 10% | Ongoing expense |
| Repair & Maintenance-Vehicles | 13,750 | 8,521 | 13,750 | 5,229 | 61% | Kept previous FY budget amount |
| Repair & Maint. -Trans/Collections | 75,600 | 14,710 | 41,000 | 26,290 | 179% | Reduced last FY budget amount |
| Repair & Maintenance- Treatment | 24,750 | 20,113 | 24,750 | 4,637 | 23% | Kept previous FY budget amount |
| Repair & Maint.-Asphalt Patching | 25,000 | - | 25,000 | 25,000 | | Ongoing expense |
| Repair & Maintenance- Equipment | 41,250 | 37,647 | 41,411 | 3,764 | 10% | |
| Safety Supplies | 4,700 | 5,441 | 5,700 | 259 | 5% | |
| TOTAL EQUIP, AUTO, MAINT & REPAIRS | 236,465 | 135,807 | 237,536 | 101,729 | | |
| Outside Services | | | | | | |
| Computer Hardware/Equipment | 6,182 | 4,331 | 8,835 | 4,505 | 104% | Ongoing expense |
| Subscriptions/Memberships | 18,500 | 19,659 | 20,350 | 691 | 4% | |
| Programming | 12,800 | 16,269 | 17,082 | 813 | 5% | |

Groveland Community Services District

FY 2024/25

Proposed Draft Budget

SEWER EXPENSES

| BUDGET ITEM | | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|--|------------------|---------------------|------------------|--------------------------|------|--|
| | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | \$ | % | |
| Janitorial Service & Supplies | 7,150 | 7,614 | 7,995 | 381 | 5% | |
| Lab Testing | 16,600 | 16,755 | 17,593 | 838 | 5% | |
| Groundwater Monitoring | 4,000 | - | - | - | | Reclassified to Engineering-Regulatory line |
| Fire Reduction / Fire Safety | 15,000 | 9,684 | 15,000 | 5,316 | 55% | Ongoing expense |
| Annual Collections System Camera Insp. | 20,000 | 5,600 | 40,000 | 34,400 | 614% | Ongoing expense, SSMP Requirement |
| Biosolids Disposal | 10,000 | 10,000 | 10,500 | 500 | 5% | |
| General Engineering | 10,500 | 7,921 | 10,500 | 2,579 | 33% | Kept previous FY budget amount |
| Engineering-Regulatory | 10,000 | 6,500 | 10,000 | 3,500 | 54% | Kept previous FY budget amount |
| Sewer Rate Study | 32,000 | | 3,175 | 3,175 | | Outreach Materials per Board Resolution 12-2023 |
| GIS / Map / Easements Updates | 15,000 | 8,019 | 15,000 | 6,981 | 87% | Plan to update more maps and easements this FY |
| Safety Program Assessment and Update | 5,000 | 2,064 | 5,000 | 2,936 | 142% | Ongoing expense |
| TOTAL OUTSIDE SERVICES | 182,732 | 114,416 | 181,030 | 66,614 | | |
| Other | | | | | | |
| Training, Conferences & Travel | 16,500 | 10,915 | 16,500 | 5,585 | 51% | Kept previous FY budget amount |
| Permits & Licenses | 47,650 | 43,622 | 47,984 | 4,362 | 10% | |
| Employee Certification | 3,000 | 2,535 | 3,000 | 465 | 18% | Kept previous FY budget amount |
| Employee Medical Testing | 2,600 | 2,331 | 2,600 | 269 | 12% | Kept previous FY budget amount |
| Chemicals/Odor Control | 26,750 | 38,250 | 35,060 | (3,190) | -8% | Increased last FY budget amount. Over budget due to unexpected OSG failure |
| Utilities | 172,250 | 168,279 | 180,863 | 12,584 | 7% | |
| Capital One Sewer Improvement Loan | 105,838 | 105,838 | 105,838 | - | 0% | Per Loan Payment Agreement |
| Municipal Vehicle Loan | 202,811 | 202,812 | 202,812 | - | 0% | Per Loan Payment Agreement |
| TOTAL OTHER | 577,399 | 574,583 | 594,657 | 20,074 | | |
| TOTAL SEWER EXPENSES | 1,938,832 | 1,732,294 | 1,976,726 | 244,433 | | |
| Admin Allocation Transfer Out | 801,871 | 698,724 | 829,369 | 130,644 | 19% | |
| TOTAL SEWER WITH ADMIN | 2,740,703 | 2,431,018 | 2,806,095 | 375,077 | | |
| Capital Outlay | | | | | | |
| See Capital Outlay Sheet | 5,731,511 | 2,714,158 | 3,963,240 | 1,249,082 | 46% | |
| TOTAL CAPITAL OUTLAY | 5,731,511 | 2,714,158 | 3,963,240 | 1,249,082 | | |
| Reserve Set-Aside | | | | | | |
| Annual Fund Reserve Set-Aside | | | | - | | |
| TOTAL RESERVE SET-ASIDE | - | - | - | - | | |
| GRAND TOTAL WITH CAPITAL | 8,472,214 | 5,145,176 | 6,769,335 | 1,624,159 | | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 FIRE-REVENUE

| BUDGET ITEM | | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|---------------------------------------|------------------|---------------------|-------------------|-----------------------------|-----------|--|
| | Adopted 23/24 | 24/25 Projected FYE | Proposed 24/25 | \$ | % | |
| Taxes | | | | | | |
| General Property Tax | 1,280,616 | 1,293,647 | 1,345,393 | 51,746 | 4% | 4% estimated increase per Tuolumne County Auditor |
| TOTAL TAXES | 1,280,616 | 1,293,647 | 1,345,393 | 51,746 | | |
| Variable Revenue | | | | | | |
| Equipment Use Rental | 10,000 | 5,000 | 5,000 | - | 0% | |
| T.C. Expense Reimb | - | 14,760 | 15,500 | 740 | 5% | Tuolumne County 50/50 Firehouse cost sharing agreement -5% increase to account for utilities |
| TOTAL VARIABLE REVENUE | 10,000 | 19,760 | 20,500 | 740 | | |
| Grant and Loan Revenue | | | | | | |
| Federal/State Revenue | - | 7,498 | - | - | -100% | Variable |
| Misc. Revenues | - | 1,536 | - | - | -100% | Variable |
| CERT Revenue | 10,000 | - | 4,000 | 4,000 | | Variable |
| GCSO Infrastructure Fuel Reduction | 405,462 | 325,653 | 79,809 | (245,844) | -75% | Remainder of grant funds |
| Expense Refunds - Cal Fire Ref | - | 41,231 | - | (41,231) | -100% | Variable |
| TOTAL GRANT AND LOAN REVENUE | 425,040 | 375,918 | 83,809 | (283,075) | | - |
| Other Non-Operating Revenue | | | | | | |
| Non Operating Income | \$ - | \$ - | \$ - | - | | |
| Interest Earned -LAIF | \$ 350 | \$ 139 | \$ 144 | 6 | 4% | |
| Interest Earned -Mechanics Bank | \$ 25,000 | \$ 26,916 | \$ 20,000 | (6,916) | -26% | Funds transferred to CA Class |
| Interest Income - CA Class | \$ 25,000 | \$ 10,703 | \$ 21,000 | 10,297 | 96% | Funds transferred from Mechanics Bank |
| TOTAL NON-OPERATING REVENUE | 50,350 | 37,758 | 41,144 | 3,386 | 0 | |
| TOTAL FIRE REVENUE LESS GRANTS | 1,340,966 | 1,351,165 | 1,407,037 | (227,203) | 4% | |
| TOTAL FIRE REVENUE | 1,766,006 | 1,727,083 | 1,490,846 | (227,203) | | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 FIRE-EXPENSES

| BUDGET ITEM | | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|---|------------------|------------------------|-------------------|--------------------------|------|--|
| | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | \$ | % | |
| CAL FIRE Contract | | | | | | |
| Schedule "A" Plan | 1,228,400 | 1,076,529 | 1,435,548 | 359,019 | 33% | Per CAL FIRE estimate |
| TOTAL CAL FIRE CONTRACTS | 1,228,400 | 1,076,529 | 1,435,548 | 359,019 | | |
| Salaries | | | | | | |
| Regular Time | 59,990 | 20,074 | 59,298 | 39,224 | 195% | Step increases and COLA |
| Overtime | 3,619 | - | 3,583 | 3,583 | | |
| Vacation Leave | 3,217 | 341 | 3,495 | 3,154 | 925% | |
| Admin Leave | 133 | 149 | 138 | (11) | -7% | |
| Sick Leave | 2,930 | 381 | 2,898 | 2,517 | 661% | |
| Holiday Pay/Misc./PT | 3,741 | 1,000 | 3,534 | 2,534 | 253% | |
| TOTAL SALARIES | 73,631 | 21,945 | 72,946 | 51,000 | | |
| Benefits | | | | | | |
| CalPERS Retirement | 6,503 | 2,667 | 6,446 | 3,779 | 142% | Step increases and COLA |
| FICA | 4,093 | 1,409 | 3,902 | 2,493 | 177% | |
| Medicare | 957 | 329 | 944 | 615 | 187% | |
| SUI | 121 | 21 | 123 | 101 | 475% | |
| Workers Comp | 3,710 | 3,133 | 4,650 | 1,517 | 48% | |
| Health/Vision/Dental Insurance | 15,329 | 16,816 | 14,347 | (2,469) | -15% | |
| TOTAL BENEFITS | 30,713 | 24,375 | 30,412 | 6,036 | | |
| Retiree Medical | | | | | | |
| Retiree Medical | 2,200 | 1,656 | 1,700 | 44 | 3% | |
| TOTAL RETIREE MEDICAL | 2,200 | 1,656 | 1,700 | 44 | | |
| Unfunded Pension Liability | | | | | | |
| Unfunded Pension Liability | 43,585 | 42,175 | 97,112 | 54,937 | 130% | Per CalPERS estimate |
| TOTAL UNFUNDED PENSION LIABILITY | 43,585 | 42,175 | 97,112 | 54,937 | | |
| Equipment, Automotive, Maintenance & Repairs | | | | | | |
| Radio Communications | 5,000 | 3,699 | 5,000 | 1,301 | 35% | Kept last FY budget amount |
| Fuel | 16,000 | 18,224 | 20,100 | 1,876 | 10% | |
| Protective Clothing/Wildland | 8,000 | 16,036 | 8,000 | (8,036) | -50% | Kept last FY budget amount |
| Medical Supplies/EMS Equip. | 3,500 | 6,974 | 7,670 | 696 | 10% | Over budget due to unexpected purchase of new AED |
| Small Tools & Safety Equipment | 4,500 | 30,888 | 5,000 | (25,888) | -84% | Small increase to last PY budget amount |
| Repair & Maint.-Station General | 7,000 | 7,070 | 20,000 | 12,930 | 183% | Increased budget to match current cost of work due to inflation and fire house west wall repairs |
| Repair & Maint.-Apparatus | 20,000 | 17,643 | 20,000 | 2,357 | 13% | Kept last FY budget amount |
| Repair & Maint.- Equipment | 3,000 | 2,283 | 3,000 | 717 | 31% | Kept last FY budget amount |
| SCBA Equipment | 7,500 | 1,922 | 8,250 | 6,328 | 329% | Equipment is at the age that replacements/repairs will be needed |
| TOTAL EQUIP, AUTO, MAINT & REPAIRS | 74,500 | 104,739 | 97,020 | (7,719) | | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 FIRE-EXPENSES

| BUDGET ITEM | | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|---------------------------------|------------------|------------------------|-------------------|--------------------------|------------|---|
| | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | \$ | % | |
| Other | | | | | | |
| Office & Cleaning Supplies | 8,000 | 5,401 | 8,000 | 2,599 | 48% | Kept last FY budget |
| Fire Prevention Supplies/Events | 550 | 522 | 575 | 53 | 10% | Small increase to last PY budget amount |
| CERT Expenses | 10,000 | - | 10,000 | 10,000 | | Kept last FY budget amount |
| CERT Supplies / Incidentals | | - | 800 | 800 | | New line item for training supplies |
| Utilities | 26,250 | 19,825 | 26,250 | 6,425 | 32% | Kept last FY budget |
| Fire Tax Study | 40,000 | - | 40,000 | 40,000 | | Roll funds forward to FY25 |
| Municipal Vehicle Loan | 2,685 | 2,685 | 2,685 | - | 0% | Per Loan Payment Agreement |
| TOTAL OTHER EXPENSE | 87,495 | 28,433 | 88,310 | 59,877 | | |
| TOTAL FIRE EXPENSES | 1,540,524 | 1,299,852 | 1,823,048 | 523,195 | 40% | |
| Admin Allocation Transfer Out | 113,604 | 99,337 | 117,411 | 18,073 | 18% | |
| TOTAL FIRE WITH ADMIN | 1,654,128 | 1,399,189 | 1,940,458 | 541,268 | | |
| Capital Outlay | | | | | | |
| See Capital Outlay Sheet | 191,633 | 191,660 | 62,228 | (129,432) | -68% | |
| TOTAL CAPITAL OUTLAY | 191,633 | 191,660 | 62,228 | (129,432) | | |
| Reserve Set-Aside | | | | | | |
| Annual Fund Reserve Set-Aside | | | | - | | |
| TOTAL RESERVE SET-ASIDE | - | - | - | - | | |
| GRAND TOTAL WITH CAPITAL | 1,845,761 | 1,590,850 | 2,002,687 | 411,836 | | |

Groveland Community Services District

FY 2024/25

Proposed Draft Budget

PARKS-REVENUE

| BUDGET ITEM | | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|---|----------------|---------------------|----------------|--------------------------|-------------|--|
| | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | \$ | % | |
| Taxes | | | | | | |
| General Property Tax | 111,359 | 113,141 | 117,667 | 4,526 | 4% | 4% estimated increase per Tuolumne County Auditor |
| TOTAL TAXES | 111,359 | 113,141 | 117,667 | 4,526 | | |
| Variable Revenue | | | | | | |
| Use Fees | 750 | 1,980 | 1,950 | (30) | -2% | |
| Dog Park Permit Fees | 2,500 | 3,393 | 2,800 | (593) | -17% | 10% increase from PY budget |
| Expense Refunds | - | - | - | - | | |
| Movies in the Park Concession Sales | | | 2,100 | 2,100 | | New line item - Previously in Donations (Movies in the Park) |
| TOTAL VARIABLE REVENUE | 3,250 | 5,373 | 6,850 | 1,477 | | |
| Grant and Loan Revenue | | | | | | |
| Per Capita Grant | - | | - | - | | |
| Clean CA Rehab/Beautification Grant | 553,185 | 233,709 | 558,665 | 324,956 | 139% | Remainder of grant funds |
| Hetch Hetchy Railroad Trail Project - ATP Grant | | | 185,000 | - | | |
| ATP Grant (TCTC) | | 30,251 | - | - | | |
| Municipal Vehicle Loan Reimbursement | 1,916 | - | - | - | | |
| TOTAL GRANT AND LOAN REVENUE | 555,101 | 263,960 | 743,665 | 324,956 | | |
| Other Revenue | | | | | | |
| Cell Tower Leases | 57,000 | 57,892 | 59,632 | 1,740 | 3% | |
| Non Operating Income | - | 965 | 100 | (865) | -90% | Variable |
| Interest Earned-LAIF | 100 | 5 | 5 | (0) | 0% | |
| Interest Earned-Mechanics Bank | 10,000 | 19,052 | 6,500 | (12,552) | -66% | Funds transferred to CA Class |
| Interest Income - CA Class | | 3,440 | 6,700 | 3,260 | 95% | Funds transferred from Mechanics Bank |
| Donations (Movies in the Park) | 3,000 | 2,777 | 500 | (2,277) | -82% | Donations only - Added new line item for concession sales |
| TOTAL OTHER REVENUE | 70,100 | 84,131 | 73,437 | (10,693) | | |
| TOTAL PARK REVENUE LESS GRANTS | 184,709 | 202,645 | 197,954 | (4,691) | -2% | |
| TOTAL PARKS REVENUE | 739,810 | 466,605 | 941,619 | 320,265 | 102% | |

Groveland Community Services District
FY 2024/25
Proposed Draft Budget
PARKS-EXPENSES

| BUDGET ITEM | | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|--------------------------------|----------------|---------------------|----------------|--------------------------|-------|--|
| | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | \$ | % | |
| Salaries | | | | | | |
| Regular Time | 23,996 | 26,752 | 23,719 | (3,033) | -11% | Step Increases and COLA |
| Overtime | 1,448 | 176 | 1,433 | 1,257 | 712% | |
| Vacation Leave | 1,287 | 281 | 1,398 | 1,117 | 397% | |
| Admin Leave | 53 | 29 | 55 | 26 | 88% | |
| Sick Leave | 1,172 | 1,096 | 1,159 | 63 | 6% | |
| Holiday Pay/Misc. | 1,497 | 1,456 | 1,414 | (43) | -3% | |
| TOTAL SALARIES | 29,452 | 29,792 | 29,180 | (614) | | |
| Benefits | | | | | | |
| CalPERS Retirement | 2,601 | 2,422 | 2,578 | 156 | 6% | Step Increases and COLA |
| FICA | 1,637 | 1,907 | 1,561 | (346) | -18% | |
| Medicare | 383 | 446 | 378 | (68) | -15% | |
| SUI | 48 | 51 | 49 | (2) | -4% | |
| Workers Comp | 1,484 | 1,253 | 1,860 | 607 | 48% | |
| Health/Vision/Dental Insurance | 6,131 | 6,727 | 5,739 | (988) | -15% | |
| TOTAL BENEFITS | 12,285 | 12,806 | 12,165 | (642) | | |
| Operating Expense | | | | | | |
| Computer Maint/Prog./IT | 1000 | 0 | 1000 | 1,000 | | Kept previous FY budget amount |
| Dog Park | 600 | 1,344 | 1,385 | 41 | 3% | |
| Repair & Maintenance | 20,000 | 9,227 | 15,000 | 5,773 | 63% | Reduced previous FY budget amount |
| TOTAL OPERATING EXPENSE | 21,600 | 10,571 | 17,385 | 6,814 | | |
| Other | | | | | | |
| Utilities | 41,700 | 62,050 | 45,494 | (16,556) | -27% | Increased last FY budget amount. PY over budget due to water leaks with the irrigation system. |
| Janitorial Services | 19,250 | 15,661 | 17,227 | 1,566 | 10% | Reduced last FY budget amount |
| Safety Equipment | 1,500 | 2,382 | 1,500 | (882) | -37% | Kept previous FY budget amount |
| Movies in the Park Expense | 3,150 | 2,720 | 3,150 | 430 | 16% | Kept previous FY budget amount |
| Park Master Plan | - | - | - | - | - | Nothing for this year |
| Grant Application Assistance | - | 30,251 | - | (30,251) | -100% | This is the amount of the TCTC Grant Funds most likely recv in FY2024 |
| Improv | 43,367 | 43,367 | 43,367 | - | 0% | Per Loan Payment Agreement |
| Municipal Vehicle Loan | 507 | 507 | 507 | - | 0% | Per Loan Payment Agreement |
| TOTAL OTHER EXPENSE | 109,474 | 156,938 | 111,245 | (45,693) | | |
| TOTAL PARK EXPENSES | 172,811 | 210,108 | 169,976 | (40,132) | | |
| Admin Allocation Transfer Out | 25,321 | 18,122 | 21,599 | 3,478 | 19% | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 PARKS-EXPENSES

| BUDGET ITEM | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | Projected FYE vs Adopted | | REASON FOR CHANGE |
|--------------------------------|----------------|---------------------|----------------|--------------------------|------|-------------------|
| | | | | \$ | % | |
| TOTAL PARKS WITH ADMIN | 198,132 | 228,229 | 191,575 | (36,654) | | |
| Capital Outlay | | | | | | |
| See Capital Outlay Sheet | 724,896 | 312,431 | 752,111 | 439,680 | 141% | |
| TOTAL CAPITAL OUTLAY | 724,896 | 312,431 | 752,111 | 439,680 | | |
| Reserve Set-Aside | | | | | | |
| Annual Fund Reserve Set-Aside | - | - | - | - | | |
| TOTAL RESERVE SET-ASIDE | - | - | - | - | | |
| TOTAL WITH CAPITAL | 923,028 | 540,660 | 943,685 | 403,026 | | |

Groveland Community Services District

FY 2024/25

Proposed Draft Budget

ADMIN-REVENUE

| BUDGET ITEM | Adopted 23/24 | 23/24 Projected FYE | Proposed 24/25 | Projected FYE vs Adopted | | ALLOCATION OF DISCRETIONARY REVENUE |
|----------------------------|------------------|------------------------|-------------------|-----------------------------|----|---|
| | | | | \$ | % | |
| Other Revenue | | | | | | |
| Property Taxes | 1,391,975 | 1,406,788 | 1,463,060 | 56,272 | 4% | 4% estimated increase per Tuolumne County Auditor |
| TOTAL OTHER REVENUE | 1,391,975 | 1,406,788 | 1,463,060 | 56,272 | | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 ADMIN-EXPENSES

| BUDGET ITEM | ADMIN EXPENSES | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|---|----------------|---------------------|----------------|--------------------------|------|-------------------------|
| | 23/24 Adopted | 23/24 Projected FYE | Proposed 24/25 | \$ | % | |
| Admin/Board Salaries | | | | | | |
| Regular Time | 623,343 | 531,952 | 665,440 | 133,487 | 25% | Step increases and COLA |
| Board Wages | 13,230 | 10,770 | 13,890 | 3,120 | 29% | |
| Admin Leave | 12,512 | 11,056 | 13,744 | 2,688 | 24% | |
| On Call | - | - | - | - | - | |
| Overtime/Comp | 4,760 | 5,586 | 5,586 | 0 | 0% | |
| Vacation Leave | 31,532 | 53,914 | 40,207 | (13,708) | -25% | |
| Sick Leave | 30,099 | 18,369 | 32,523 | 14,153 | 77% | |
| Holiday Pay/PH/Misc./Flex | 36,322 | 36,140 | 39,662 | 3,522 | 10% | |
| TOTAL ADMIN/BOARD SALARIES | 751,799 | 667,788 | 811,051 | 143,263 | | |
| Admin/Board Benefits | | | | | | |
| CalPERS Retirement | 57,923 | 55,105 | 64,651 | 9,546 | 17% | Step increases and COLA |
| FICA | 38,191 | 38,601 | 42,546 | 3,946 | 10% | |
| Board FICA | 820 | 668 | 861 | 193 | 29% | |
| Medicare | 9,565 | 9,769 | 10,225 | 456 | 5% | |
| Board Medicare | 192 | 156 | 235 | 79 | 51% | |
| SUI | 1,251 | 1,214 | 1,051 | (163) | -13% | |
| Workers Comp | 4,209 | 3,040 | 4,698 | 1,658 | 55% | Per SDRMA estimate |
| Board Workers Comp | 92 | 973 | 974 | 1 | 0% | |
| Health/Vision/Dental Insurance | 138,719 | 152,780 | 155,366 | 2,586 | 2% | |
| TOTAL ADMIN/BOARD BENEFITS | 250,962 | 262,306 | 280,607 | 18,301 | | |
| OPEB/Pension Unfunded Liability | | | | | | |
| Transfer to OPEB Trust | - | - | - | - | - | |
| Pension Unfunded Liability | 247,459 | 225,715 | 273,823 | 48,108 | 21% | Per CalPERS estimate |
| TOTAL OPEB/PENSION UNFUNDED LIABIL | 247,459 | 225,715 | 273,823 | 48,108 | | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 ADMIN-EXPENSES

| BUDGET ITEM | ADMIN EXPENSES | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|--------------------------------------|----------------|----------------|----------------|--------------------------|------|--|
| | | | | \$ | % | |
| Admin Operating Expense | | | | | | |
| Bank Fees | 2,450 | 526 | 2,450 | 1,924 | 366% | Kept the same as PY budget @\$205/m |
| Credit Card Merchant Fees | 69,000 | 64,605 | 66,545 | 1,940 | 3% | |
| Tax Lien Expense | 1,500 | 612 | 630 | 18 | 3% | |
| Office Supplies | 8,000 | 4,567 | 4,710 | 143 | 3% | |
| Memberships (IRWMP/CSDA) | - | 3,390 | - | - | | Moved to Subscriptions/Memberships |
| LAFCO Fees | 5,000 | 4,789 | 5,000 | 211 | 4% | Kept previous FY budget amount |
| Computer Hardware/Equipment | 15,000 | 10,341 | 27,000 | 16,659 | 161% | Ongoing expense and planned WIFI upgrade |
| Subscriptions/Memberships/Internet | 78,742 | 88,275 | 91,233 | 2,958 | 3% | |
| Office Expense | 63,000 | 30,982 | 31,917 | 935 | 3% | |
| Training, Conferences, Travel | 23,350 | 18,908 | 23,350 | 4,442 | 23% | Kept previous FY budget amount |
| District Telephone Services | 30,000 | 24,178 | 25,035 | 857 | 4% | |
| District General Liability Insurance | 260,000 | 250,942 | 285,113 | 34,171 | 14% | Per SDRMA estimate |
| TOTAL ADMIN OPERATING EXPENSE | 556,042 | 502,115 | 562,983 | 60,868 | | |
| Outside Services | | | | | | |
| Janitorial Service/Supplies | 32,400 | 32,969 | 33,965 | 996 | 3% | |
| CPA Services/Annual Audit | 64,650 | 65,350 | 64,651 | (699) | -1% | |
| Water/Sewer/Capacity Fee Study | 40,000 | 10,387 | - | (10,387) | | Project completed |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 ADMIN-EXPENSES

| BUDGET ITEM | ADMIN EXPENSES | | | Projected FYE vs Adopted | | REASON FOR CHANGE |
|---------------------------------|------------------|------------------|------------------|--------------------------|------------|--|
| | | | | \$ | % | |
| Impact Mitigation Fee | 11,000 | - | - | - | | |
| Legal Counsel Services | 35,450 | 18,939 | 19,525 | 586 | 3% | |
| Actuarial Review (GASB-OPEB) | 3,000 | 1,500 | 1,500 | - | 0% | |
| Organizational and Comp Study | 61,750 | - | 61,751 | 61,751 | | Move PY funds forward |
| Public Relations/Communications | 38,200 | 36,994 | 38,108 | 1,114 | 3% | |
| Laserfiche Integration | 35,000 | 34,998 | 35,000 | 3 | 0% | |
| TOTAL OUTSIDE SERVICES | 321,450 | 201,137 | 254,500 | 53,363 | | |
| Other | | | | | | |
| Employee Housing Home Loan | - | - | - | - | | Figure still being calculated |
| Employee Housing Expense | | | 23,974 | 23,974 | | Property Taxes, HOA Dues, Insurance (Fire & Difference in Conditions Policy) - All Estimated |
| TOTAL Other | - | - | 23,974 | 23,974 | | |
| Leases | | | | | | |
| Copystar 5550 GE Capital | 4,525 | 4,285 | 4,411 | 126 | 3% | |
| FP Mail Machine | 1,345 | 1,443 | 1,389 | (54) | -4% | |
| TOTAL LEASES | 5,870 | 5,727 | 5,800 | 73 | (0) | |
| TOTAL ADMIN EXPENSE | 2,133,582 | 1,864,789 | 2,212,738 | 347,951 | 19% | Overall % Change |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 Capital Outlay

| FUND SHARE CAPITAL OUTLAY | | | | |
|--|----------------|------------------------|----------------------|--|
| CIP Project | Adopted 23/24 | 23/24 Projected FYE | Preliminary 24/25 | COMMENTS |
| Truck #8 Replacement | 45,875 | 43,598 | - | Received |
| Truck 17 replacement | - | | 95,478 | New truck to replace truck #17 that is over 17 years old and lived passed it's life expectancy with multiple failures. |
| Truck 7 Replacement | 80,950 | 75,516 | - | Received |
| Truck 3 Replacement | | | 49,085 | New truck to replace truck #3 that is over 20 years old and lived passed it's life expectancy |
| Employee Housing - 1 Property | | | 350,000 | |
| Employee Housing - 1 Property | | | 350,000 | |
| TOTAL FUND SHARE CAPITAL OUTLAY | 126,825 | 119,114 | 844,563 | |

Groveland Community Services District
FY 2024/25
Proposed Draft Budget
Capital Outlay

| WATER CAPITAL OUTLAY | | | | |
|--|------------------|------------------------|----------------------|--|
| CIP Project | Adopted 23/24 | 23/24 Projected FYE | Preliminary 24/25 | COMMENTS |
| Downtown Groveland/BOF Water System Rehab Project (CDBG) | 3,267,500 | 16,746 | 3,250,754 | Remainder of grant funds |
| General Water Improvements | 40,000 | - | 40,000 | Ongoing |
| Water Pump Replacements/Repair | 25,000 | 73,914 | - | Moved to expenses - each pump under capital amount |
| Treatment Plant General Improvements/Replacements | 27,500 | - | 27,500 | Ongoing |
| Big Creek-2G Clearwell, Butler Way Bypass - Grant | 466,998 | 427,698 | - | |
| Generator Installations | - | 74,992 | - | Completed |
| 2022 Groveland Drought Resiliency Project (\$8.4M Grant) | 4,944,527 | 219,236 | 6,129,398 | |
| Big Creek WTP Asphalt Rehab | - | 86,809 | - | Completed |
| New OSG Unit @ Big Creek | 66,000 | 39,713 | - | Completed |
| New OSG Unit @ 2G | 66,000 | 39,713 | 7,943 | In progress received equipment |
| Chlorine analyzer for WTP x 4 | 50,000 | 36,331 | - | Completed |
| New (PLCs) Programmable Logic Controllers for WTP | 110,000 | 110,000 | 121,000 | This will replace old unsupported PLC with new PLC including updated safety features |
| New Enclosed Skid Steer | - | - | 38,720 | Replacing older unit with fully enclosed unit for employee safety during sludge handling |
| Duramax Flow Meter | - | - | 5,874 | New flow meter for BC replacing failed unit |
| Admin Parking Lot - 5 yr. Plan | - | 24,558 | - | Completed |
| Water Fill Station - Grant | - | 150,000 | - | If not completed by YE, funds will roll forward |
| HACH Spectrophotometer | - | - | 11,500 | Replacing older unit that has had electronic screen problems recently. This equipment is for the labs water quality test |
| Tank 4 Drainage Project | - | - | 150,000 | Installing new drainage for Tank 4 water runoff through private property. |
| Airport Water Line Relocation | - | - | 38,500 | Relocating our water line from the PO property into our easement. |
| AWS Generator Repair | - | - | 62,000 | Replacing AWS generator alternator due to failure - doesn't match memo of \$62k |
| Versa Tube Building | - | - | 15,000 | To protect the Vac-Con and heavy equipment from outside elements (sun,snow,rain, Etc.) |
| FUND SHARE CAPITAL OUTLAY-56% | 76,527 | 66,704 | 472,955 | |
| TOTAL WATER CAPITAL OUTLAY | 9,140,052 | 1,366,413 | 10,371,144 | |
| TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS) | 461,027 | 552,734 | 990,992 | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 Capital Outlay

| SEWER CAPITAL OUTLAY | | | | |
|--|------------------|------------------------|----------------------|--|
| CIP Project | Adopted 23/24 | 23/24 Projected FYE | Preliminary 24/25 | COMMENTS |
| Downtown Groveland/BOF Sewer Collection Rehab Project | 4,179,089 | 2,448,816 | 1,730,273 | This includes possible \$700k payment- may not happen until next FY |
| Wastewater Pump Replacements | 38,950 | 4,500 | - | Moved to expenses - each pump under capital amount |
| WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump | 1,297,000 | 2,552 | 1,359,170 | Includes additional 5% for change orders |
| Road Maintenance | - | 76,005 | - | Completed |
| Generator Installations | - | 32,643 | - | Completed |
| Asphalt Rehabilitation | 150,831 | 56,300 | - | Completed |
| Sewer Treatment Plant Onsite Chlorine Generators | - | - | 145,000 | Replacing older OSG unit that has had multiple failures as of late |
| Hetch Hetchy RR Project - Phase 1 | 20,200 | 17,492 | - | |
| Excavation Wand - Vac Con Unit | - | 13,589 | - | Completed |
| Admin Parking Lot - 5yr Plan | - | 16,998 | - | Completed |
| New Enclosed Skid Steer | - | - | 82,280 | Replacing older unit with fully enclosed unit for employee safety during sludge handling |
| Sludge Drying Bed Rehab | - | - | 40,000 | Rehabbing sand drying bed for stored sludge to increase drying time and better drainage |
| LS 2 and 14 Rehabs | - | - | 270,583 | Rehabbing both stations eliminating I&I and making access safer for employee. |
| Versa Tube Building | - | - | 15,000 | To protect the Vac-Con and heavy equipment from outside elements (sun,snow,rain, Etc.) |
| FUND SHARE CAPITAL OUTLAY-38% | 45,441 | 45,263 | 320,934 | |
| TOTAL SEWER CAPITAL OUTLAY | 5,731,511 | 2,714,158 | 3,963,240 | |
| TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS) | 1,552,422 | 265,342 | 2,232,967 | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 Capital Outlay

| FIRE CAPITAL OUTLAY | | | | |
|---|----------------|------------------------|----------------------|---|
| CIP Project | Adopted 23/24 | 23/24 Projected FYE | Preliminary 24/25 | COMMENTS |
| Asphalt repair (driveway/employee parking area) | 17,577 | 16,508 | - | Completed |
| GCSD Infrastructure Fuel Reduction Project | 79,809 | 79,809 | - | Completed |
| Hetch Hetchy RR Project Phase 1 | 20,200 | 17,492 | - | |
| Kitchen Remodel | 70,000 | 70,000 | - | If not completed by YE, funds will roll forward |
| Admin Parking Lot - 5yr Plan | | 1,896 | - | Completed |
| Fire house flooring | | | 20,000 | Replacing older flooring |
| FUND SHARE CAPITAL OUTLAY-5% | 4,047 | 5,956 | 42,228 | |
| TOTAL FIRE CAPITAL OUTLAY | 191,633 | 191,660 | 62,228 | |

Groveland Community Services District
 FY 2024/25
 Proposed Draft Budget
 Capital Outlay

| PARK CAPITAL OUTLAY | | | | |
|---|----------------|------------------------|----------------------|--------------------|
| Projects | Adopted 23/24 | 23/24 Projected FYE | Preliminary 24/25 | COMMENTS |
| Park Parking Lot Repair | 14,625 | 5,172 | - | Completed |
| Groveland Asset Rehabilitation and Beautification Project | 689,261 | 288,050 | 558,665 | Remainder of Grant |
| Hetch Hetchy RR Project Phase 1 | 20,200 | 17,572 | 185,000 | ATP Grant Cycle #7 |
| Admin Parking Lot - 5yr Plan | - | 446 | - | Completed |
| FUND SHARE CAPITAL OUTLAY-1% | 810 | 1,191 | 8,446 | |
| TOTAL PARK CAPITAL OUTLAY | 724,896 | 312,431 | 752,111 | |



April 30, 2024

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2024.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Richard Gillihan

RICHARD GILLIHAN
Chief Operating Officer

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2024-25 appropriation limit is:

Per Capita Personal Income

| Fiscal Year (FY) | Percentage change over prior year |
|------------------|-----------------------------------|
| 2024-25 | 3.62 |

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

2024-25:

Per Capita Cost of Living Change = 3.62 percent
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio: $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25: $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

| County City | <u>Percent Change</u> | <u>--- Population Minus Exclusions ---</u> | | <u>Total Population</u> |
|------------------------|------------------------------|---|---------------|------------------------------------|
| | 23-24 | 1-1-23 | 1-1-24 | 1-1-24 |
| Tuolumne | | | | |
| Sonora | 0.25 | 5,119 | 5,132 | 5,132 |
| Unincorporated | -0.15 | 47,088 | 47,016 | 49,275 |
| County Total | -0.11 | 52,207 | 52,148 | 54,407 |

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**GROVELAND COMMUNITY SERVICES DISTRICT
APPROPRIATION LIMIT DATA**

| | | PER CPITA | | TUOLUMNE COUNTY | | | | | | | | | | |
|----------------------------|--------------|-------------|------------|-----------------|----------------|------------|--------------------------------|----------------|----------|--------|--------|-------------|-----------------|--|
| | | PERSONAL | STATE | POPULATION | | | | | | | | | | |
| | | INCOME % | POPULATION | CHANGE | | | | | | % INC | | | | |
| DATA | TO BE | CHANGE | CHANGE | OVER PR | | | | | | (DEC) | | | | |
| AS OF | USED FOR | OVER PR | OVER PR | YEAR | | | TUOLUMNE COUNTY-EXCLUSIONS IIA | | | SINCE | | | WEIGHTED | |
| JANUARY 1, | FYE | YEAR | YEAR | SONORA | UNINCORPORATED | TOTAL | SONORA | UNINCORPORATED | 2001 | SONORA | UNINC | AVE | | |
| 2001 | 2001-2002 | 7.82% | 1.8100% | 0.37% | 0.40% | 48,832 | 4,238 | 44,594 | 0.0000% | 0.00% | 0.00% | 0.00% | | |
| 2002 | 2002-2003 | -1.27% | 1.8300% | 1.00% | 0.97% | 51,566 | 4,537 | 47,029 | 5.4604% | 5.60% | 5.46% | 5.60% | 5.59879% | |
| 2003 | 2003-2004 | 2.31% | 1.6900% | 1.30% | 1.10% | 52,239 | 4,605 | 47,634 | 6.8171% | 6.98% | 6.82% | 6.98% | 1.30512% | |
| 2004 | 2004-2005 | 3.28% | 1.5200% | 0.71% | 0.64% | 52,741 | 4,653 | 48,088 | 7.8351% | 8.00% | 7.84% | 8.00% | 0.96097% | |
| 2005 | 2005-2006 | 5.26% | 1.5000% | -1.55% | -1.32% | 51,962 | 4,573 | 47,389 | 6.2677% | 6.41% | 6.27% | 6.41% | -1.47703% | |
| 2006 | 2006-2007 | 3.96% | 1.2100% | 2.17% | 1.05% | 54,038 | 4,804 | 49,234 | 10.4050% | 10.66% | 10.40% | 10.66% | 3.99523% | |
| 2007 | 2007-2008 | 4.42% | 1.2000% | 1.00% | 0.47% | 53,093 | 4,750 | 48,343 | 8.4070% | 8.73% | 8.41% | 8.73% | -1.74877% | |
| 2008 | 2008-2009 | 4.29% | 1.3100% | -0.19% | -0.08% | 52,568 | 4,698 | 47,870 | 7.3463% | 7.65% | 7.35% | 7.65% | -0.98883% | |
| 2009 | 2009-2010 | 0.62% | 1.1100% | 0.00% | 0.09% | 52,253 | 4,666 | 47,587 | 6.7117% | 7.01% | 6.71% | 7.01% | -0.59922% | |
| 2010 | 2010-2011 | -2.54% | 1.0300% | 0.58% | 0.57% | 52,306 | 4,672 | 47,634 | 0.07 | 0.07 | 0.07 | 0.0711 | 0.10143% | |
| 2011 | 2011-2012 | 2.51% | 1.0103% | 0.29% | 0.43% | 51,727 | 4,913 | 46,814 | 0.05 | 0.06 | 0.05 | 0.0593 | -1.10695% | |
| 2012 | 2012-2013 | 3.77% | 1.0448% | -2.17% | -1.84% | 50,553 | 4,788 | 45,765 | 0.03 | 0.04 | 0.03 | 0.0352 | -2.26961% | |
| 2013 | 2013-2014 | 5.12% | 1.0595% | -0.06% | 0.18% | 51,322 | 4,847 | 46,475 | 0.04 | 0.05 | 0.04 | 0.0510 | 1.52118% | |
| 2014 | 2014-2015 | -0.23% | 1.0072% | 0.10% | -0.08% | | | | | | | | | |
| 2015 | 2015-2016 | 3.82% | 1.0479% | 0.83% | 1.05% | | | | | | | | | |
| 2016 | 2016-2017 | 5.37% | 1.0632% | -0.27% | -0.28% | | | | | | | | | |
| 2017 | 2017-2018 | 3.69% | 1.0457% | -0.55% | -0.45% | | | | | | | | | |
| 2018 | 2018-2019 | 3.67% | 1.0448% | 0.29% | -0.10% | | | | | | | | | |
| 2019 | 2019-2020 | 3.85% | 1.0434% | -0.20% | -0.14% | | | | | | | | | |
| 2020 | 2020-2021 | 3.73% | 1.0396% | -0.17% | -0.07% | | | | | | | | | |
| 2021 | 2021-2022 | 5.73% | 1.0524% | -1.82% | -0.90% | | | | | | | | | |
| 2022 | 2022-2023 | 7.55% | 1.0723% | 0.45% | 0.84% | | | | | | | | | |
| 2023 | 2023-2024 | 4.44% | 1.0407% | 0.28% | -0.21% | | | | | | | | | |
| 2024 | 2024-2025 | 3.62% | 1.0379% | 0.25% | -0.15% | | | | | | | | | |
| APPROPRIATION LIMIT | | | | | | | | | | | | | | |
| 2005-2006 | \$ 2,366,624 | 105.260000% | | | | 99.98523% | | | | | | 105.244453% | \$ 2,490,740.89 | |
| 2006-2007 | \$ 2,490,741 | 103.960000% | | | | 100.03995% | | | | | | 104.001534% | \$ 2,590,408.74 | |
| 2007-2008 | \$ 2,590,409 | 104.420000% | | | | 99.98251% | | | | | | 104.401739% | \$ 2,704,431.78 | |
| 2008-2009 | \$ 2,704,432 | 104.420000% | | | | 99.99011% | | | | | | 104.409675% | \$ 2,823,688.42 | |
| 2009-2010 | \$ 2,823,688 | 100.620000% | | | | 99.99401% | | | | | | 100.613971% | \$ 2,841,025.04 | |
| 2010-2011 | \$ 2,841,025 | 97.460000% | | | | 100.00101% | | | | | | 97.460989% | \$ 2,768,891.09 | |
| 2011-2012 | \$ 2,768,891 | 102.510000% | | | | 99.98893% | | | | | | 102.498653% | \$ 2,838,076.06 | |
| 2012-2013 | \$ 2,838,076 | 103.770000% | | | | 99.97730% | | | | | | 103.746448% | \$ 2,944,403.11 | |
| 2013-2014 | \$ 2,944,403 | 105.120000% | | | | 100.01521% | | | | | | 105.135991% | \$ 3,095,627.38 | |
| 2014-2015 | \$ 3,095,627 | 99.770000% | | | | 99.92000% | | | | | | 99.690184% | \$ 3,086,036.63 | |
| 2015-2016 | \$ 3,086,037 | 103.820000% | | | | 101.05000% | | | | | | 104.910110% | \$ 3,237,564.42 | |
| 2016-2017 | \$ 3,237,564 | 105.370000% | | | | 99.72000% | | | | | | 105.074964% | \$ 3,401,869.65 | |
| 2017-2018 | \$ 3,401,870 | 103.690000% | | | | 99.55000% | | | | | | 103.223395% | \$ 3,511,525.35 | |
| 2018-2019 | \$ 3,511,525 | 103.670000% | | | | 99.90000% | | | | | | 103.566330% | \$ 3,636,757.93 | |
| 2019-2020 | \$ 3,636,758 | 103.850000% | | | | 99.86000% | | | | | | 103.704610% | \$ 3,771,485.63 | |
| 2020-2021 | \$ 3,771,486 | 103.730000% | | | | 99.93000% | | | | | | 103.657389% | \$ 3,909,423.53 | |
| 2021-2022 | \$ 3,909,424 | 105.730000% | | | | 99.10000% | | | | | | 104.778430% | \$ 4,096,232.59 | |
| 2022-2023 | \$ 4,096,233 | 107.550000% | | | | 100.84000% | | | | | | 108.453420% | \$ 4,442,504.34 | |
| 2023-2024 | \$ 4,442,504 | 104.440000% | | | | 99.79000% | | | | | | 104.220676% | \$ 4,630,008.05 | |
| 2024-2025 | \$ 4,630,008 | 103.620000% | | | | 99.85000% | | | | | | 103.464570% | \$ 4,790,417.92 | |

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)

GCSD POLICY

POLICY TITLE: INVESTMENT OF DISTRICT FUNDS

POLICY NUMBER: 410

ADOPTED: October 11, 2010

AMENDED: March 12, 2018 RESOLUTION 8-18

410.1 Purpose

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

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

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

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

410.2 Scope

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

SECTION 400 FINANCIAL POLICIES

410.3 Prudence

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

410.4 Objectives

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

A. Legality and Safety

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

B. Liquidity

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

C. Return on Investments

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

410.5 Delegation of Authority

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

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

SECTION 400 FINANCIAL POLICIES

410.6 Ethics and Conflicts of Interest

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

410.7 Authorized Financial Institutions and Dealers

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

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

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

410.8 Permitted Investment Instruments

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

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

SECTION 400 FINANCIAL POLICIES

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

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

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

410.9 Prohibited Investments

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

410.10 Maximum Maturity

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

410.11 Reporting

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

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

410.12 Investment Policy Review

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

GROVELAND COMMUNITY SERVICES DISTRICT

Fee Schedule for Fiscal Year ~~2023-2024~~2024-2025

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 |
| \$88.68 | \$88.68 |

| Sewer Usage Variable Rate Charges per Gallon | |
|--|------------|
| Residential | Commercial |
| .01166 | .01872 |

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 <u>\$41.50</u> |
| Reestablishing Account in Owner's Name | Transfer of account back into owner's name once tenant vacates property | \$40 <u>\$41.50</u> |
| 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 <u>\$31.00</u> |

| | | |
|--|---|-------------------------------------|
| Customer Payment Processing Error | Processing fee for transfer of payment to correct account. | \$10 <u>\$10.50</u> |
| Administrative Fee | Administrative Correspondence | \$105 <u>\$108.75</u> |
| Inspection Labor Rate | Inspection Labor Rate Charged to a customer for District Staff to perform an inspection | \$105 <u>\$108.75</u> |
| 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 <u>\$31.00</u> |
| 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 <u>\$31.00</u> |
| Meter Final/Closing Read Fee | Charged to account for request of a final/closing read of meter at service address. | \$30 <u>\$31.00</u> |
| Meter Shut Off Fee | Charged to account when customer requests District turn meter off due to maintenance or other reasons | \$35 <u>\$36.25</u> |
| Meter Turn On Fee | Charged to account when customer requests meter be turned back on after maintenance complete or other reasons | \$35 <u>\$36.25</u> |
| New Water/Sewer Service Application | Charge for processing application to establish new water and/or sewer service connection | \$40 <u>\$41.50</u> |
| Engineering Request Processing Fee | Charge for processing engineering request documents | \$40 <u>\$41.50</u> |
| 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 <u>\$36.50</u> |
| Disconnection Fee | Charged to account for processing each service disconnection and reconnection after shut off. | \$50 <u>\$51.75</u> |
| Reconnection Fee After Normal Business Hours | Charged to account for processing each after hour service connection reconnection after shut off. | \$150 <u>\$155.50</u> |
| Cut Lock/Removal Fee | Charged to account for each cut lock/removal | \$150 <u>\$155.50</u> |
| 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 includes locked gates, placement of vicious animals, placement of objects obstructing access, etc. | \$200 <u>\$207.25</u> |

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|--|--|-----------------------------------|
| Placement of Lien Fee | Charged to account for processing each Notice of Lien on service connection property for non-payment | \$65 <u>\$67.25</u> |
| Satisfaction of Lien Fee | Charged to account for processing each Satisfaction of Lien on service connection property | \$65 <u>\$67.25</u> |
| 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% <u>1%</u> |
| Removal of County Tax Roll Fee | Paid to the County when customer is placed on Tax Roll and pays the District directly | <u>\$75</u> |

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FIELD SERVICE WORK BY DISTRICT STAFF

| Labor Rates | Per Man Per Hour |
|-------------------------------------|--|
| Construction and Hot Tap Labor Rate | \$100 <u>\$103.50</u> Per Man Hour |
| Engineering Labor Rate | \$143.75 <u>\$149</u> Per Man Hour |
| Inspection Labor Rate | \$105 <u>\$108.75</u> Per man Hour |

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

DISTRICT EQUIPMENT RATES

| Vehicle Type | Hourly Rate |
|---------------------|--|
| Flush Truck | \$60 Per Hour + \$100 <u>\$103.50</u> Per Man Hour |
| Vac Truck | \$60 Per Hour + \$100 <u>\$103.50</u> Per Man Hour |
| Boom Truck | \$60 Per Hour + \$100 <u>\$103.50</u> Per Man Hour |
| Service Truck | \$45 Per Hour + \$100 <u>\$103.50</u> Per Man Hour |
| Bobcat Skid Steer | \$60 Per Hour + \$103.50 <u>\$100</u> Per Man Hour |
| Backhoe | \$120 Per Hour + \$100 <u>\$103.50</u> Per Man Hour |
| Excavator | \$110 Per Hour + \$100 <u>\$103.50</u> Per Man Hour |
| Sole Air Compressor | \$35 Per Hour + \$100 <u>\$103.50</u> Per Man Hour |

| | |
|---------------|---|
| Vac-Con Truck | \$115 Per Hour + \$100 \$103.50 Per Man Hour |
|---------------|---|

FIRE HYDRANT TEMPORARY USE

| | |
|--|---|
| Non-Refundable Service Charge for Flow Meter | \$100 \$103.50 |
| Daily Hydrant Use Charge | \$5 \$5.25 |
| Rental Deposit | Current Meter Replacement Cost |
| Charge per 100 Gallons | \$1.39 |
| Flow Meter Relocation Charge | \$65.00 |

UNAUTHORIZED USE OF DISTRICT FIRE HYDRAN

| | |
|---|-------------------------------------|
| Charge for Unauthorized Use of District Fire Hydrants (per occurrence, includes estimated water usage fees) | \$1000 \$1036 |
|---|-------------------------------------|

DAMAGE TO DISTRICT FACILITIES (INCLUDING VANDALISM)

| | |
|--|-----------------------------|
| Facility/Infrastructure Repair, Replacement, Restoration or Clean Up Cost (Contracted or District labor) | Actual Cost + 15% Admin Fee |
|--|-----------------------------|

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 | \$160 165.75 |
| 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 <u>\$41.50</u> |
|---|--|--------------------------------|

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 |
|------------------------------|---------|

WATER/SEWER MAIN EXTENSION FEES

| | |
|--|-----------------------------|
| Subject to Development Agreement (Contracted Cost or District labor) | Actual cost + 15% Admin Fee |
|--|-----------------------------|

ENGINEERING FEES

| | | |
|---|--|---|
| District Engineer Fee (Applicant/Customer requests requiring engineering review; contract hourly rate +15%) | | \$143.75 <u>\$149.0/hr</u> |
| Easement Abandonment Requests (site inspection, records research, documentation) | Non-Refundable Application Fee | \$240 <u>\$248.75</u> |
| | 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 <u>\$103.50</u> |
| | Title Report and County Recording Fees | Actual Cost |
| Encroachment Permit | Non-Refundable Application Fee | \$240 <u>\$248.75</u> |
| | Non-Refundable Administration Fee | \$105 <u>\$108.75</u> |
| | County Recording Fees | Actual Recording Cost |
| Encroachment Permit Continued | Actual District Engineer Fees | At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit) |
| Service Application for New | Non-Refundable Application Fee | \$200 <u>\$207.25</u> |

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| | | |
|-----------------------------|-----------------------------------|--|
| Development Projects | Non-Refundable Administration Fee | \$500 \$518 |
| | 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 | |
| | \$30/hour |
| 0-100 Janitorial Services (minimum two (2) hours) | \$60 |
| 101-300 Janitorial Services (minimum three (3) hours) | \$90 |
| 301-500 Janitorial Services (minimum three (3) hours) | \$120 |
| 500 or more Janitorial Services "Large Event" (Required) | \$200 |
| LEON ROSE BALL FIELD USE FEES (NON-REFUNDABLE) | |
| Ball Field | \$25 (4-hour event) \$50 (8-hour event) |
| Field Lights | \$25/night |
| Janitorial Services | \$25/visit |
| District Staff Time During Event | \$40/hour per person |
| Leon Rose Deposit Fee (REFUNDABLE) | |
| Small Event Security Deposit | \$100.00 per event |
| Large Event Security Deposit | \$500.00 per event |
| 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 each |
| Damaged/Lost Chair Fee | \$50 |
| Damage/Lost Table Fee | \$205 |
| CONCESSION STAND EQUIPMENT USE FEE | |
| Popcorn Machine | \$75 Day Rate/ Deposit \$500 |
| Nacho Cheese Machine | \$115 Day Rate/ Deposit \$500 |
| Chili Machine | \$115 Day Rate Deposit \$500 |
| Cotton Candy Machine | \$115 Day Rate/ Deposit \$500 |
| DOG PARK USE FEES | |
| 1-2 Dogs | \$25 Per 2 Dogs Per Calendar Year + \$10 Per Additional Dog |

**Groveland Community Services District
Proposed Salary Range Schedule FY 2024-25
3.6% COLA Adjustment**

| |
|---|
| FACTORS |
| Range 6, Step 5, Annual \$65,073.23 |
| 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 | 47,318 | 49,684 | 52,168 | 54,776 | 57,515 | 3,943 | 4,140 | 4,347 | 4,565 | 4,793 | 1,819.92 | 1,910.92 | 2,006.46 | 2,106.79 | 2,212.13 | 22.75 | 23.89 | 25.08 | 26.33 | 27.65 |
| 2 | 48,501 | 50,926 | 53,472 | 56,146 | 58,953 | 4,042 | 4,244 | 4,456 | 4,679 | 4,913 | 1,865.42 | 1,958.69 | 2,056.62 | 2,159.46 | 2,267.43 | 23.32 | 24.48 | 25.71 | 26.99 | 28.34 |
| 3 | 49,713 | 52,199 | 54,809 | 57,549 | 60,427 | 4,143 | 4,350 | 4,567 | 4,796 | 5,036 | 1,912.05 | 2,007.66 | 2,108.04 | 2,213.44 | 2,324.11 | 23.90 | 25.10 | 26.35 | 27.67 | 29.05 |
| 4 | 50,956 | 53,504 | 56,179 | 58,988 | 61,938 | 4,246 | 4,459 | 4,682 | 4,916 | 5,161 | 1,959.86 | 2,057.85 | 2,160.74 | 2,268.78 | 2,382.22 | 24.50 | 25.72 | 27.01 | 28.36 | 29.78 |
| 5 | 52,230 | 54,842 | 57,584 | 60,463 | 63,486 | 4,353 | 4,570 | 4,799 | 5,039 | 5,291 | 2,008.85 | 2,109.29 | 2,214.76 | 2,325.50 | 2,441.77 | 25.11 | 26.37 | 27.68 | 29.07 | 30.52 |
| 6 | 53,536 | 56,213 | 59,023 | 61,975 | 65,073 | 4,461 | 4,684 | 4,919 | 5,165 | 5,423 | 2,059.07 | 2,162.03 | 2,270.13 | 2,383.63 | 2,502.82 | 25.74 | 27.03 | 28.38 | 29.80 | 31.29 |
| 7 | 54,874 | 57,618 | 60,499 | 63,524 | 66,700 | 4,573 | 4,802 | 5,042 | 5,294 | 5,558 | 2,110.55 | 2,216.08 | 2,326.88 | 2,443.23 | 2,565.39 | 26.38 | 27.70 | 29.09 | 30.54 | 32.07 |
| 8 | 56,246 | 59,058 | 62,011 | 65,112 | 68,368 | 4,687 | 4,922 | 5,168 | 5,426 | 5,697 | 2,163.31 | 2,271.48 | 2,385.05 | 2,504.31 | 2,629.52 | 27.04 | 28.39 | 29.81 | 31.30 | 32.87 |
| 9 | 57,652 | 60,535 | 63,562 | 66,740 | 70,077 | 4,804 | 5,045 | 5,297 | 5,562 | 5,840 | 2,217.40 | 2,328.27 | 2,444.68 | 2,566.91 | 2,695.26 | 27.72 | 29.10 | 30.56 | 32.09 | 33.69 |
| 10 | 59,094 | 62,048 | 65,151 | 68,408 | 71,829 | 4,924 | 5,171 | 5,429 | 5,701 | 5,986 | 2,272.83 | 2,386.47 | 2,505.80 | 2,631.09 | 2,762.64 | 28.41 | 29.83 | 31.32 | 32.89 | 34.53 |
| 11 | 60,571 | 63,600 | 66,779 | 70,118 | 73,624 | 5,048 | 5,300 | 5,565 | 5,843 | 6,135 | 2,329.65 | 2,446.14 | 2,568.44 | 2,696.86 | 2,831.71 | 29.12 | 30.58 | 32.11 | 33.71 | 35.40 |
| 12 | 62,085 | 65,190 | 68,449 | 71,871 | 75,465 | 5,174 | 5,432 | 5,704 | 5,989 | 6,289 | 2,387.89 | 2,507.29 | 2,632.65 | 2,764.29 | 2,902.50 | 29.85 | 31.34 | 32.91 | 34.55 | 36.28 |
| 13 | 63,637 | 66,819 | 70,160 | 73,668 | 77,352 | 5,303 | 5,568 | 5,847 | 6,139 | 6,446 | 2,447.59 | 2,569.97 | 2,698.47 | 2,833.39 | 2,975.06 | 30.59 | 32.12 | 33.73 | 35.42 | 37.19 |
| 14 | 65,228 | 68,490 | 71,914 | 75,510 | 79,285 | 5,436 | 5,707 | 5,993 | 6,292 | 6,607 | 2,508.78 | 2,634.22 | 2,765.93 | 2,904.23 | 3,049.44 | 31.36 | 32.93 | 34.57 | 36.30 | 38.12 |
| 15 | 66,859 | 70,202 | 73,712 | 77,398 | 81,268 | 5,572 | 5,850 | 6,143 | 6,450 | 6,772 | 2,571.50 | 2,700.08 | 2,835.08 | 2,976.83 | 3,125.67 | 32.14 | 33.75 | 35.44 | 37.21 | 39.07 |
| 16 | 68,530 | 71,957 | 75,555 | 79,333 | 83,299 | 5,711 | 5,996 | 6,296 | 6,611 | 6,942 | 2,635.79 | 2,767.58 | 2,905.96 | 3,051.25 | 3,203.82 | 32.95 | 34.59 | 36.32 | 38.14 | 40.05 |
| 17 | 70,244 | 73,756 | 77,444 | 81,316 | 85,382 | 5,854 | 6,146 | 6,454 | 6,776 | 7,115 | 2,701.68 | 2,836.77 | 2,978.61 | 3,127.54 | 3,283.91 | 33.77 | 35.46 | 37.23 | 39.09 | 41.05 |
| 18 | 72,000 | 75,600 | 79,380 | 83,349 | 87,516 | 6,000 | 6,300 | 6,615 | 6,946 | 7,293 | 2,769.22 | 2,907.69 | 3,053.07 | 3,205.72 | 3,366.01 | 34.62 | 36.35 | 38.16 | 40.07 | 42.08 |
| 19 | 73,800 | 77,490 | 81,364 | 85,433 | 89,704 | 6,150 | 6,457 | 6,780 | 7,119 | 7,475 | 2,838.46 | 2,980.38 | 3,129.40 | 3,285.87 | 3,450.16 | 35.48 | 37.25 | 39.12 | 41.07 | 43.13 |
| 20 | 75,645 | 79,427 | 83,398 | 87,568 | 91,947 | 6,304 | 6,619 | 6,950 | 7,297 | 7,662 | 2,909.42 | 3,054.89 | 3,207.63 | 3,368.01 | 3,536.41 | 36.37 | 38.19 | 40.10 | 42.10 | 44.21 |
| 21 | 77,536 | 81,413 | 85,483 | 89,758 | 94,245 | 6,461 | 6,784 | 7,124 | 7,480 | 7,854 | 2,982.15 | 3,131.26 | 3,287.82 | 3,452.21 | 3,624.82 | 37.28 | 39.14 | 41.10 | 43.15 | 45.31 |
| 22 | 79,474 | 83,448 | 87,620 | 92,002 | 96,602 | 6,623 | 6,954 | 7,302 | 7,667 | 8,050 | 3,056.71 | 3,209.54 | 3,370.02 | 3,538.52 | 3,715.45 | 38.21 | 40.12 | 42.13 | 44.23 | 46.44 |
| 23 | 81,461 | 85,534 | 89,811 | 94,302 | 99,017 | 6,788 | 7,128 | 7,484 | 7,858 | 8,251 | 3,133.12 | 3,289.78 | 3,454.27 | 3,626.98 | 3,808.33 | 39.16 | 41.12 | 43.18 | 45.34 | 47.60 |
| 24 | 83,498 | 87,673 | 92,056 | 96,659 | 101,492 | 6,958 | 7,306 | 7,671 | 8,055 | 8,458 | 3,211.45 | 3,372.02 | 3,540.63 | 3,717.66 | 3,903.54 | 40.14 | 42.15 | 44.26 | 46.47 | 48.79 |
| 25 | 85,585 | 89,864 | 94,358 | 99,076 | 104,029 | 7,132 | 7,489 | 7,863 | 8,256 | 8,669 | 3,291.74 | 3,456.33 | 3,629.14 | 3,810.60 | 4,001.13 | 41.15 | 43.20 | 45.36 | 47.63 | 50.01 |
| 26 | 87,725 | 92,111 | 96,717 | 101,552 | 106,630 | 7,310 | 7,676 | 8,060 | 8,463 | 8,886 | 3,374.03 | 3,542.73 | 3,719.87 | 3,905.86 | 4,101.16 | 42.18 | 44.28 | 46.50 | 48.82 | 51.26 |
| 27 | 89,918 | 94,414 | 99,135 | 104,091 | 109,296 | 7,493 | 7,868 | 8,261 | 8,674 | 9,108 | 3,458.38 | 3,631.30 | 3,812.87 | 4,003.51 | 4,203.69 | 43.23 | 45.39 | 47.66 | 50.04 | 52.55 |
| 28 | 92,166 | 96,774 | 101,613 | 106,694 | 112,028 | 7,680 | 8,065 | 8,468 | 8,891 | 9,336 | 3,544.84 | 3,722.08 | 3,908.19 | 4,103.60 | 4,308.78 | 44.31 | 46.53 | 48.85 | 51.29 | 53.86 |
| 29 | 94,470 | 99,194 | 104,153 | 109,361 | 114,829 | 7,873 | 8,266 | 8,679 | 9,113 | 9,569 | 3,633.46 | 3,815.14 | 4,005.89 | 4,206.19 | 4,416.50 | 45.42 | 47.69 | 50.07 | 52.58 | 55.21 |
| 30 | 96,832 | 101,673 | 106,757 | 112,095 | 117,700 | 8,069 | 8,473 | 8,896 | 9,341 | 9,808 | 3,724.30 | 3,910.51 | 4,106.04 | 4,311.34 | 4,526.91 | 46.55 | 48.88 | 51.33 | 53.89 | 56.59 |
| 31 | 99,253 | 104,215 | 109,426 | 114,897 | 120,642 | 8,271 | 8,685 | 9,119 | 9,575 | 10,054 | 3,817.41 | 4,008.28 | 4,208.69 | 4,419.13 | 4,640.08 | 47.72 | 50.10 | 52.61 | 55.24 | 58.00 |
| 32 | 101,734 | 106,821 | 112,162 | 117,770 | 123,658 | 8,478 | 8,902 | 9,347 | 9,814 | 10,305 | 3,912.84 | 4,108.48 | 4,313.91 | 4,529.60 | 4,756.08 | 48.91 | 51.36 | 53.92 | 56.62 | 59.45 |
| 33 | 104,277 | 109,491 | 114,966 | 120,714 | 126,750 | 8,690 | 9,124 | 9,580 | 10,059 | 10,562 | 4,010.66 | 4,211.20 | 4,421.76 | 4,642.84 | 4,874.99 | 50.13 | 52.64 | 55.27 | 58.04 | 60.94 |
| 34 | 106,884 | 112,228 | 117,840 | 123,732 | 129,918 | 8,907 | 9,352 | 9,820 | 10,311 | 10,827 | 4,110.93 | 4,316.48 | 4,532.30 | 4,758.92 | 4,996.86 | 51.39 | 53.96 | 56.65 | 59.49 | 62.46 |
| 35 | 109,556 | 115,034 | 120,786 | 126,825 | 133,166 | 9,130 | 9,586 | 10,065 | 10,569 | 11,097 | 4,213.70 | 4,424.39 | 4,645.61 | 4,877.89 | 5,121.78 | 52.67 | 55.30 | 58.07 | 60.97 | 64.02 |
| 36 | 112,295 | 117,910 | 123,805 | 129,996 | 136,496 | 9,358 | 9,826 | 10,317 | 10,833 | 11,375 | 4,319.05 | 4,535.00 | 4,761.75 | 4,999.84 | 5,249.83 | 53.99 | 56.69 | 59.52 | 62.50 | 65.62 |
| 37 | 115,103 | 120,858 | 126,901 | 133,246 | 139,908 | 9,592 | 10,071 | 10,575 | 11,104 | 11,659 | 4,427.02 | 4,648.37 | 4,880.79 | 5,124.83 | 5,381.07 | 55.34 | 58.10 | 61.01 | 64.06 | 67.26 |
| 38 | 117,980 | 123,879 | 130,073 | 136,577 | 143,406 | 9,832 | 10,323 | 10,839 | 11,381 | 11,950 | 4,537.70 | 4,764.58 | 5,002.81 | 5,252.95 | 5,515.60 | 56.72 | 59.56 | 62.54 | 65.66 | 68.94 |
| 39 | 120,930 | 126,976 | 133,325 | 139,991 | 146,991 | 10,077 | 10,581 | 11,110 | 11,666 | 12,249 | 4,651.14 | 4,883.70 | 5,127.88 | 5,384.28 | 5,653.49 | 58.14 | 61.05 | 64.10 | 67.30 | 70.67 |

**Groveland Community Services District
Proposed Salary Range Schedule FY 2024-25
3.6% 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 | 123,953 | 130,151 | 136,658 | 143,491 | 150,665 | 10,329 | 10,846 | 11,388 | 11,958 | 12,555 | 4,767.42 | 5,005.79 | 5,256.08 | 5,518.88 | 5,794.83 | 59.59 | 62.57 | 65.70 | 68.99 | 72.44 |
| 41 | 127,052 | 133,404 | 140,074 | 147,078 | 154,432 | 10,588 | 11,117 | 11,673 | 12,257 | 12,869 | 4,886.60 | 5,130.93 | 5,387.48 | 5,656.85 | 5,939.70 | 61.08 | 64.14 | 67.34 | 70.71 | 74.25 |
| 42 | 130,228 | 136,739 | 143,576 | 150,755 | 158,293 | 10,852 | 11,395 | 11,965 | 12,563 | 13,191 | 5,008.77 | 5,259.21 | 5,522.17 | 5,798.28 | 6,088.19 | 62.61 | 65.74 | 69.03 | 72.48 | 76.10 |
| 43 | 133,484 | 140,158 | 147,166 | 154,524 | 162,250 | 11,124 | 11,680 | 12,264 | 12,877 | 13,521 | 5,133.99 | 5,390.69 | 5,660.22 | 5,943.23 | 6,240.39 | 64.17 | 67.38 | 70.75 | 74.29 | 78.00 |
| 44 | 136,821 | 143,662 | 150,845 | 158,387 | 166,307 | 11,402 | 11,972 | 12,570 | 13,199 | 13,859 | 5,262.34 | 5,525.45 | 5,801.73 | 6,091.81 | 6,396.40 | 65.78 | 69.07 | 72.52 | 76.15 | 79.96 |
| 45 | 140,241 | 147,253 | 154,616 | 162,347 | 170,464 | 11,687 | 12,271 | 12,885 | 13,529 | 14,205 | 5,393.90 | 5,663.59 | 5,946.77 | 6,244.11 | 6,556.31 | 67.42 | 70.79 | 74.33 | 78.05 | 81.95 |
| 46 | 143,747 | 150,935 | 158,481 | 166,406 | 174,726 | 11,979 | 12,578 | 13,207 | 13,867 | 14,560 | 5,528.74 | 5,805.18 | 6,095.44 | 6,400.21 | 6,720.22 | 69.11 | 72.56 | 76.19 | 80.00 | 84.00 |
| 47 | 147,341 | 154,708 | 162,443 | 170,566 | 179,094 | 12,278 | 12,892 | 13,537 | 14,214 | 14,924 | 5,666.96 | 5,950.31 | 6,247.83 | 6,560.22 | 6,888.23 | 70.84 | 74.38 | 78.10 | 82.00 | 86.10 |
| 48 | 151,025 | 158,576 | 166,505 | 174,830 | 183,571 | 12,585 | 13,215 | 13,875 | 14,569 | 15,298 | 5,808.64 | 6,099.07 | 6,404.02 | 6,724.22 | 7,060.43 | 72.61 | 76.24 | 80.05 | 84.05 | 88.26 |
| 49 | 154,800 | 162,540 | 170,667 | 179,201 | 188,161 | 12,900 | 13,545 | 14,222 | 14,933 | 15,680 | 5,953.85 | 6,251.54 | 6,564.12 | 6,892.33 | 7,236.94 | 74.42 | 78.14 | 82.05 | 86.15 | 90.46 |
| 50 | 158,670 | 166,604 | 174,934 | 183,681 | 192,865 | 13,223 | 13,884 | 14,578 | 15,307 | 16,072 | 6,102.70 | 6,407.83 | 6,728.23 | 7,064.64 | 7,417.87 | 76.28 | 80.10 | 84.10 | 88.31 | 92.72 |
| 51 | 162,637 | 170,769 | 179,307 | 188,273 | 197,686 | 13,553 | 14,231 | 14,942 | 15,689 | 16,474 | 6,255.27 | 6,568.03 | 6,896.43 | 7,241.25 | 7,603.31 | 78.19 | 82.10 | 86.21 | 90.52 | 95.04 |
| 52 | 166,703 | 175,038 | 183,790 | 192,979 | 202,628 | 13,892 | 14,586 | 15,316 | 16,082 | 16,886 | 6,411.65 | 6,732.23 | 7,068.84 | 7,422.28 | 7,793.40 | 80.15 | 84.15 | 88.36 | 92.78 | 97.42 |
| 53 | 170,870 | 179,414 | 188,385 | 197,804 | 207,694 | 14,239 | 14,951 | 15,699 | 16,484 | 17,308 | 6,571.94 | 6,900.54 | 7,245.56 | 7,607.84 | 7,988.23 | 82.15 | 86.26 | 90.57 | 95.10 | 99.85 |
| 54 | 175,142 | 183,899 | 193,094 | 202,749 | 212,886 | 14,595 | 15,325 | 16,091 | 16,896 | 17,741 | 6,736.24 | 7,073.05 | 7,426.70 | 7,798.04 | 8,187.94 | 84.20 | 88.41 | 92.83 | 97.48 | 102.35 |
| 55 | 179,521 | 188,497 | 197,922 | 207,818 | 218,209 | 14,960 | 15,708 | 16,493 | 17,318 | 18,184 | 6,904.64 | 7,249.88 | 7,612.37 | 7,992.99 | 8,392.64 | 86.31 | 90.62 | 95.15 | 99.91 | 104.91 |
| 56 | 184,009 | 193,209 | 202,870 | 213,013 | 223,664 | 15,334 | 16,101 | 16,906 | 17,751 | 18,639 | 7,077.26 | 7,431.12 | 7,802.68 | 8,192.81 | 8,602.45 | 88.47 | 92.89 | 97.53 | 102.41 | 107.53 |
| 57 | 188,609 | 198,039 | 207,941 | 218,338 | 229,255 | 15,717 | 16,503 | 17,328 | 18,195 | 19,105 | 7,254.19 | 7,616.90 | 7,997.75 | 8,397.63 | 8,817.51 | 90.68 | 95.21 | 99.97 | 104.97 | 110.22 |
| 58 | 193,324 | 202,990 | 213,140 | 223,797 | 234,987 | 16,110 | 16,916 | 17,762 | 18,650 | 19,582 | 7,435.55 | 7,807.32 | 8,197.69 | 8,607.57 | 9,037.95 | 92.94 | 97.59 | 102.47 | 107.59 | 112.97 |
| 59 | 198,157 | 208,065 | 218,468 | 229,392 | 240,861 | 16,513 | 17,339 | 18,206 | 19,116 | 20,072 | 7,621.43 | 8,002.51 | 8,402.63 | 8,822.76 | 9,263.90 | 95.27 | 100.03 | 105.03 | 110.28 | 115.80 |
| 60 | 203,111 | 213,267 | 223,930 | 235,127 | 246,883 | 16,926 | 17,772 | 18,661 | 19,594 | 20,574 | 7,811.97 | 8,202.57 | 8,612.70 | 9,043.33 | 9,495.50 | 97.65 | 102.53 | 107.66 | 113.04 | 118.69 |
| 61 | 208,189 | 218,598 | 229,528 | 241,005 | 253,055 | 17,349 | 18,217 | 19,127 | 20,084 | 21,088 | 8,007.27 | 8,407.63 | 8,828.01 | 9,269.42 | 9,732.89 | 100.09 | 105.10 | 110.35 | 115.87 | 121.66 |
| 62 | 213,394 | 224,063 | 235,267 | 247,030 | 259,381 | 17,783 | 18,672 | 19,606 | 20,586 | 21,615 | 8,207.45 | 8,617.82 | 9,048.71 | 9,501.15 | 9,976.21 | 102.59 | 107.72 | 113.11 | 118.76 | 124.70 |
| 63 | 218,729 | 229,665 | 241,148 | 253,206 | 265,866 | 18,227 | 19,139 | 20,096 | 21,100 | 22,155 | 8,412.64 | 8,833.27 | 9,274.93 | 9,738.68 | 10,225.61 | 105.16 | 110.42 | 115.94 | 121.73 | 127.82 |
| 64 | 224,197 | 235,407 | 247,177 | 259,536 | 272,513 | 18,683 | 19,617 | 20,598 | 21,628 | 22,709 | 8,622.95 | 9,054.10 | 9,506.81 | 9,982.15 | 10,481.25 | 107.79 | 113.18 | 118.84 | 124.78 | 131.02 |
| 65 | 229,802 | 241,292 | 253,356 | 266,024 | 279,325 | 19,150 | 20,108 | 21,113 | 22,169 | 23,277 | 8,838.53 | 9,280.45 | 9,744.48 | 10,231.70 | 10,743.28 | 110.48 | 116.01 | 121.81 | 127.90 | 134.29 |
| 66 | 235,547 | 247,324 | 259,690 | 272,675 | 286,309 | 19,629 | 20,610 | 21,641 | 22,723 | 23,859 | 9,059.49 | 9,512.46 | 9,988.09 | 10,487.49 | 11,011.87 | 113.24 | 118.91 | 124.85 | 131.09 | 137.65 |
| 67 | 241,435 | 253,507 | 266,183 | 279,492 | 293,466 | 20,120 | 21,126 | 22,182 | 23,291 | 24,456 | 9,285.98 | 9,750.28 | 10,237.79 | 10,749.68 | 11,287.16 | 116.07 | 121.88 | 127.97 | 134.37 | 141.09 |
| 68 | 247,471 | 259,845 | 272,837 | 286,479 | 300,803 | 20,623 | 21,654 | 22,736 | 23,873 | 25,067 | 9,518.13 | 9,994.03 | 10,493.73 | 11,018.42 | 11,569.34 | 118.98 | 124.93 | 131.17 | 137.73 | 144.62 |
| 69 | 253,658 | 266,341 | 279,658 | 293,641 | 308,323 | 21,138 | 22,195 | 23,305 | 24,470 | 25,694 | 9,756.08 | 10,243.88 | 10,756.08 | 11,293.88 | 11,858.58 | 121.95 | 128.05 | 134.45 | 141.17 | 148.23 |
| 70 | 260,000 | 273,000 | 286,649 | 300,982 | 316,031 | 21,667 | 22,750 | 23,887 | 25,082 | 26,336 | 9,999.98 | 10,499.98 | 11,024.98 | 11,576.23 | 12,155.04 | 125.00 | 131.25 | 137.81 | 144.70 | 151.94 |
| 71 | 266,500 | 279,824 | 293,816 | 308,507 | 323,932 | 22,208 | 23,319 | 24,485 | 25,709 | 26,994 | 10,249.98 | 10,762.48 | 11,300.60 | 11,865.63 | 12,458.92 | 128.12 | 134.53 | 141.26 | 148.32 | 155.74 |
| 72 | 273,162 | 286,820 | 301,161 | 316,219 | 332,030 | 22,764 | 23,902 | 25,097 | 26,352 | 27,669 | 10,506.23 | 11,031.54 | 11,583.12 | 12,162.28 | 12,770.39 | 131.33 | 137.89 | 144.79 | 152.03 | 159.63 |
| 73 | 279,991 | 293,991 | 308,690 | 324,125 | 340,331 | 23,333 | 24,499 | 25,724 | 27,010 | 28,361 | 10,768.89 | 11,307.33 | 11,872.70 | 12,466.33 | 13,089.65 | 134.61 | 141.34 | 148.41 | 155.83 | 163.62 |
| 74 | 286,991 | 301,340 | 316,407 | 332,228 | 348,839 | 23,916 | 25,112 | 26,367 | 27,686 | 29,070 | 11,038.11 | 11,590.01 | 12,169.52 | 12,777.99 | 13,416.89 | 137.98 | 144.88 | 152.12 | 159.72 | 167.71 |
| 75 | 294,166 | 308,874 | 324,318 | 340,533 | 357,560 | 24,514 | 25,739 | 27,026 | 28,378 | 29,797 | 11,314.06 | 11,879.76 | 12,473.75 | 13,097.44 | 13,752.31 | 141.43 | 148.50 | 155.92 | 163.72 | 171.90 |
| 76 | 301,520 | 316,596 | 332,426 | 349,047 | 366,499 | 25,127 | 26,383 | 27,702 | 29,087 | 30,542 | 11,596.91 | 12,176.76 | 12,785.60 | 13,424.88 | 14,096.12 | 144.96 | 152.21 | 159.82 | 167.81 | 176.20 |
| 77 | 309,058 | 324,511 | 340,736 | 357,773 | 375,662 | 25,755 | 27,043 | 28,395 | 29,814 | 31,305 | 11,886.84 | 12,481.18 | 13,105.24 | 13,760.50 | 14,448.52 | 148.59 | 156.01 | 163.82 | 172.01 | 180.61 |
| 78 | 316,784 | 332,623 | 349,255 | 366,717 | 385,053 | 26,399 | 27,719 | 29,105 | 30,560 | 32,088 | 12,184.01 | 12,793.21 | 13,432.87 | 14,104.51 | 14,809.74 | 152.30 | 159.92 | 167.91 | 176.31 | 185.12 |
| 79 | 324,704 | 340,939 | 357,986 | 375,885 | 394,679 | 27,059 | 28,412 | 29,832 | 31,324 | 32,890 | 12,488.61 | 13,113.04 | 13,768.69 | 14,457.12 | 15,179.98 | 156.11 | 163.91 | 172.11 | 180.71 | 189.75 |
| 80 | 332,821 | 349,462 | 366,936 | 385,282 | 404,546 | 27,735 | 29,122 | 30,578 | 32,107 | 33,712 | 12,800.82 | 13,440.86 | 14,112.91 | 14,818.55 | 15,559.48 | 160.01 | 168.01 | 176.41 | 185.23 | 194.49 |
| 81 | 341,142 | 358,199 | 376,109 | 394,914 | 414,660 | 28,428 | 29,850 | 31,342 | 32,910 | 34,555 | 13,120.84 | 13,776.89 | 14,465.73 | 15,189.02 | 15,948.47 | 164.01 | 172.21 | 180.82 | 189.86 | 199.36 |
| 82 | 349,670 | 367,154 | 385,512 | 404,787 | 425,027 | 29,139 | 30,596 | 32,126 | 33,732 | 35,419 | 13,448.86 | 14,121.31 | 14,827.37 | 15,568.74 | 16,347.18 | 168.11 | 176.52 | 185.34 | 194.61 | 204.34 |
| 83 | 358,412 | 376,333 | 395,149 | 414,907 | 435,652 | 29,868 | 31,361 | 32,929 | 34,576 | 36,304 | 13,785.09 | 14,474.34 | 15,198.06 | 15,957.96 | 16,755.86 | 172.31 | 180.93 | 189.98 | 199.47 | 209.45 |
| 84 | 367,373 | 385,741 | 405,028 | 425,280 | 446,544 | 30,614 | 32,145 | 33,752 | 35,440 | 37,212 | 14,129.71 | 14,836.20 | 15,578.01 | 16,356.91 | 17,174.75 | 176.62 | 185.45 | 194.73 | 204.46 | 214.68 |
| 85 | 376,557 | 395,385 | 415,154 | 435,912 | 457,707 | 31,380 | 32,949 | 34,596 | 36,326 | 38,142 | 14,482.96 | 15,207.10 | 15,967.46 | 16,765.83 | 17,604.12 | 181.04 | 190.09 | 199.59 | 209.57 | 220.55 |
| 86 | 385,971 | 405,269 | 425,533 | 446,809 | 469,150 | 32,164 | 33,772 | 35,461 | 37,234 | 39,096 | 14,845.03 | 15,587.28 | 16,366.65 | 17,184.98 | 18,044.23 | 185.56 | 194.84 | 204.58 | 214.81 | 225.55 |
| 87 | 395,620 | 415,401 | 436,171 | 457,980 | 480,879 | 32,968 | 34,617 | 36,348 | 38,165 | 40,073 | 15,216.16 | 15,976.96 | 16,775.81 | 17,614.60 | 18,495.33 | 190.20 | 199.71 | 209.70 | 220.18 | 231.19 |
| 88 | 405,511 | 425,786 | 447,075 | 469,429 | 492,901 | 33,793 | 35,482 | 37,256 | 39,119 | 41,075 | 15,596.56 | | | | | | | | | |

**Groveland Community Services District
Proposed Salary Range Schedule FY 2024-25
3.6% 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 | 447,608 | 469,988 | 493,488 | 518,162 | 544,070 | 37,301 | 39,166 | 41,124 | 43,180 | 45,339 | 17,215.68 | 18,076.47 | 18,980.29 | 19,929.31 | 20,925.77 | 215.20 | 225.96 | 237.25 | 249.12 | 261.57 |
| 93 | 458,798 | 481,738 | 505,825 | 531,116 | 557,672 | 38,233 | 40,145 | 42,152 | 44,260 | 46,473 | 17,646.08 | 18,528.38 | 19,454.80 | 20,427.54 | 21,448.91 | 220.58 | 231.60 | 243.18 | 255.34 | 268.11 |
| 94 | 470,268 | 493,781 | 518,470 | 544,394 | 571,614 | 39,189 | 41,148 | 43,206 | 45,366 | 47,634 | 18,087.23 | 18,991.59 | 19,941.17 | 20,938.23 | 21,985.14 | 226.09 | 237.39 | 249.26 | 261.73 | 274.81 |
| 95 | 482,025 | 506,126 | 531,432 | 558,004 | 585,904 | 40,169 | 42,177 | 44,286 | 46,500 | 48,825 | 18,539.41 | 19,466.38 | 20,439.70 | 21,461.68 | 22,534.77 | 231.74 | 243.33 | 255.50 | 268.27 | 281.68 |
| 96 | 494,075 | 518,779 | 544,718 | 571,954 | 600,552 | 41,173 | 43,232 | 45,393 | 47,663 | 50,046 | 19,002.89 | 19,953.04 | 20,950.69 | 21,998.22 | 23,098.13 | 237.54 | 249.41 | 261.88 | 274.98 | 288.73 |
| 97 | 506,427 | 531,748 | 558,336 | 586,253 | 615,565 | 42,202 | 44,312 | 46,528 | 48,854 | 51,297 | 19,477.97 | 20,451.86 | 21,474.46 | 22,548.18 | 23,675.59 | 243.47 | 255.65 | 268.43 | 281.85 | 295.94 |
| 98 | 519,088 | 545,042 | 572,294 | 600,909 | 630,954 | 43,257 | 45,420 | 47,691 | 50,076 | 52,580 | 19,964.91 | 20,963.16 | 22,011.32 | 23,111.88 | 24,267.48 | 249.56 | 262.04 | 275.14 | 288.90 | 303.34 |
| 99 | 532,065 | 558,668 | 586,602 | 615,932 | 646,728 | 44,339 | 46,556 | 48,883 | 51,328 | 53,894 | 20,464.04 | 21,487.24 | 22,561.60 | 23,689.68 | 24,874.17 | 255.80 | 268.59 | 282.02 | 296.12 | 310.93 |
| 100 | 545,367 | 572,635 | 601,267 | 631,330 | 662,896 | 45,447 | 47,720 | 50,106 | 52,611 | 55,241 | 20,975.64 | 22,024.42 | 23,125.64 | 24,281.92 | 25,496.02 | 262.20 | 275.31 | 289.07 | 303.52 | 318.70 |

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

| Class Title | Salary Range | Maximum Monthly Salary |
|---|--------------|------------------------|
| Administrative Services Technician I | 3 | \$5,036 |
| Administrative Services Technician II | 7 | \$5,558 |
| Administrative Services Technician III | 13 | \$6,446 |
| Chief Plant Operator | 27 | \$9,108 |
| Collection and Distribution System Operator I | 5 | \$5,291 |
| Collection and Distribution System Operator II | 11 | \$6,135 |
| Collection and Distribution System Operator III | 15 | \$6,772 |
| Collections and Distribution Lead | 19 | \$7,475 |
| Accountant | 20 | \$7,662 |
| Finance Officer | 40 | \$12,555 |
| Maintenance Mechanic I | 11 | \$6,135 |
| Maintenance Mechanic II | 17 | \$7,115 |
| Maintenance Mechanic III | 21 | \$7,854 |
| Administrative Services Manager | 43 | \$13,521 |
| Operations & Maintenance Manager | 38 | \$11,950 |
| Information/Instrumentation Systems Manager | 35 | \$11,097 |
| Operations & Maintenance Supervisor | 27 | \$9,108 |
| Water/Wastewater Operator I | 9 | \$5,840 |
| Water/Wastewater Operator II | 15 | \$6,772 |
| Water/Wastewater Operator III | 19 | \$7,475 |
| General Manager | Contract | \$211,221/Annually |
| Board Members | N/A | \$110.25 per Meeting |

GCSD Organizational Chart- Proposed FY 2024-25

APPROVED HEADCOUNT 2-09-2021:

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

