



SPECIAL MEETING OF THE BOARD OF DIRECTORS

District Office, 18966 Ferretti Road

Groveland, CA 95321

(209) 962-7161 www.gcsd.org

SPECIAL MEETING AGENDA

May 26, 2020

10:00 a.m.

LOCATION: TELECONFERENCE - SEE BELOW

IMPORTANT NOTICE REGARDING COVID-19 AND TELECONFERENCE MEETINGS:

Based on the mandates by the Governor's in Executive Order 33-20 and the County Public Health Officer to shelter in place and the guidance from the CDC, to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time.
- The meeting will be conducted via teleconference using Zoom. (See authorization in the Governor's Executive Order 29-20)
- All members of the public seeking to observe and/or to address the GCSB Board may participate in the meeting telephonically or otherwise electronically in the manner described below.

HOW TO OBSERVE AND PARTICIPATE IN THE MEETING:

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.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us04web.zoom.us/j/279281953> using a computer with internet access that meets Zoom's system requirements

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. 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.

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 Jennifer Flores, Board Secretary, at least 48 hours before a regular meeting at (209) 962-7161 or jflores@gcsd.org. Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility.

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.

SPECIAL MEETING AGENDA

May 26, 2020
10:00 a.m.

1. Call to Order

2. Pledge of Allegiance

3. Roll Call of Board Members

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

4. Public Comment

Members of the public are appreciated for taking the time to attend this meeting and provide comments on matters of District business. Public comments are subject to a 3-minute time limit; 10 minutes on an individual topic. Although no action can be taken on items not listed on the agenda, please know we are listening carefully to your comments.

5. 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. Conduct a Board Workshop and Receive Preliminary Public Input in Review of the Proposed District Budget for the 20/21 Fiscal Year Beginning July 1, 2020

- i. Establish a Public Hearing Date of June 23, 2020 for Consideration of Adoption of the Final 2020/21 Fiscal Year Budget**

6. Adjournment

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)



BOARD MEETING AGENDA SUBMITTAL

TO: GCSB Board of Directors

FROM: Jennifer Flores, Administrative Services Manager

DATE: May 26, 2020

SUBJECT: Agenda Item 5A: Conduct a Board Workshop and Receive Preliminary Public Input in Review of the Proposed District Budget for the 20/21 Fiscal Year Beginning July 1, 2020

SUMMARY

The purpose of this budget workshop is for staff to introduce draft budget assumptions, criteria, goals and objectives to the Board and public, to answer questions and receive Board direction for the preparation of a Final Draft Budget. The draft budget will be reviewed again at the Regular Meeting of June 9, 2020, and a Public Hearing to receive formal public testimony regarding its adoption is scheduled on June 23, 2020 at 10:00AM.

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. During the Board's May 12, 2020 regular meeting, staff was directed to plan for a final budget to be adopted in June, to be effective July 1, 2019. The direction received from the Board at this meeting will help guide staff in the development of draft preliminary and final budgets, and to ensure that the proposals submitted are consistent with Board goals and objectives.

PRELIMINARY FY 2020-21 BUDGET

DISTRICT WIDE SHEET

This sheet serves as a summary snapshot for the District's four (4) funds. The final budget will contain each fund's actual fund balance as staff noticed that using the budgeted figures results in a skewed net position that does not reflect actuals.

FUND REVENUE SHEETS

These sheets have been updated to reflect anticipated revenue based on current year actuals as well as planned rate increases and/or property tax allocation. Staff has broken total revenue into two (2) subtotal lines, one that contains grant revenue and one less grant revenue.

FUND EXPENSE SHEETS

These sheets have been updated to reflect anticipated expenses for existing items based on current year actuals as well as additional planned expenses for the upcoming fiscal

year. Staff does anticipate slight modifications to these between now and when the final budget is produced.

CAPITAL SHEETS

These sheets contain the current fiscal year's budgeted items, projected year end figures for these items, and the planned capital projects and expenses for the upcoming fiscal year. Staff does anticipate slight modifications to these between now and when the final budget is produced.

ATTACHMENT

1. Preliminary Draft 2020/21 Fiscal Year Budget

Groveland Community Services District
Proposed Draft FY 2020/21
Annual Budget

	WATER			SEWER			FIRE			PARKS			ADMIN			TOTAL PROJECTED
	19/20	20/21	% Diff	19/20	20/21	% Diff	19/20	20/21	% Diff	19/20	20/21	% Diff	19/20	20/21	% Diff	
Revenue																
Services Charges	\$ 2,453,992	\$ 2,540,994	4%	\$ 1,880,607	\$ 2,193,192	17%	\$ -	\$ -		\$ -	\$ -					\$ 4,734,186
Fees	88,591	83,310	-6%	42,000	32,000	-24%				1,500	2,000	33%				117,310
Taxes							1,086,768	1,108,503	2%	94,500	96,390	2%				1,204,893
Other Revenue	46,228	3,438,500	7338%	914,059	32,620	-96%	212,800	196,800	-8%	242,400	46,000					3,713,920
TOTAL FUND REVENUE	2,588,811	6,062,804	134%	2,836,666	2,257,812	-20%	1,299,568	1,305,303	0%	338,400	144,390	-57%				\$ 9,770,309
Operating Expenses																
Salaries	\$ 450,907	\$ 459,402	2%	\$ 390,848	\$ 398,151	2%	\$ 17,159	\$ 17,500	2%	\$ 42,901	\$ 43,750	2%	\$ 499,127	\$ 521,443	4%	\$ 1,440,246
Benefits	177,318	182,444	3%	152,492	156,902	3%	7,093	7,298	3%	17,731	18,244	3%	207,146	171,729	-17%	536,617
Retiree Medical	50,000	52,000	4%	25,000	26,000	4%	14,000	14,350	3%							92,350
Admin Operating Expense													362,350	391,869	8%	391,869
Equip, Auto, Maint, & Repairs	280,691	295,840	5%	151,703	167,960	11%	59,820	63,820	7%	7,700	7,800	1%				535,420
Outside Services	264,000	304,880	15%	261,000	256,320	-2%							123,700	191,400	55%	752,600
CAL FIRE (Schedule A + Amador Contracts)							1,350,230	1,319,537	-2%							1,319,537
Other (incl. OPEB, Leases, Cost of Water)	408,130	398,050	-2%	219,420	347,522	58%	279,678	192,328	-31%	59,500	52,500	-12%	335,802	255,211	-24%	1,245,611
TOTAL FUND EXPENSES	\$ 1,631,046	\$ 1,692,616	4%	\$ 1,200,463	\$ 1,352,855	13%	\$ 1,727,980	\$ 1,614,833	-7%	\$ 127,832	\$ 122,295	-4%	\$ 1,528,125	\$ 1,531,652	0%	\$ 6,314,250
Administrative Cost Allocation	867,948	865,476		570,740	575,483		19,908	20,623		69,529	73,048		1,528,125	1,534,630		
TOTAL OPERATING EXPENSES	\$ 2,498,994	\$ 2,558,092	2%	\$ 1,771,203	\$ 1,928,338	9%	\$ 1,747,888	\$ 1,635,456	-6%	\$ 197,361	\$ 195,342	-1%				
TOTAL OPERATING BALANCE	\$ 89,817	\$ 3,504,712		\$ 1,065,463	\$ 329,474		\$ (448,320)	\$ (330,153)		\$ 141,039	\$ (50,952)					3,456,059
Capital Expenses and Revenue																
Capital Revenue (Connection/Capacity Fees, Reserve Transfer)																
Capital Outlay (Expenditures on Fixed Assets)	408,308	3,778,800	825%	1,662,791	1,296,350	-22%	78,037	62,475		263,245	223,045	-15%				
NET CAPITAL EXPENSES	408,308	3,778,800	825%	1,662,791	1,296,350	-22%	78,037	62,475		263,245	223,045	-15%	-	-	-	5,360,670
Reserve Set-Aside																
Reserve for Capital Outlay (\$506,479 From 2015 rate study)	47,771	47,771		100,000	100,000											
TOTAL RESERVE SET-ASIDE	47,771	47,771		100,000	100,000		-	-		-	-					147,771
TOTAL EXPENSES	2,955,073	6,384,663	116%	3,533,994	3,324,688	-6%	1,825,925	1,697,931	-7%	460,606	418,387	-9%				11,825,669
Debt Service Expenses and Revenue																
Debt Service Charge Revenue	618,476	607,042		326,188	327,864											934,906
Debt Service Payments	(687,634)	(688,774)		(323,910)	(297,665)											(986,439)
NET DEBT SERVICE	(69,158)	(81,732)		2,278	30,199		-	-		-	-		-	-	-	(51,533)
GRAND TOTAL EXPENSES NET REVENUE	\$ (435,420)	\$ (403,591)		\$ (695,050)	\$ (1,036,677)		\$ (526,357)	\$ (392,628)		\$ (122,206)	\$ (273,997)					\$ (2,103,915)

**Groveland Community Services District
Proposed Draft FY20/21 Annual Budget
ADMIN-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		ALLOCATION OF DISCRETIONARY REVENUE
	19/20 Adopted	20/21 Proposed	\$	%	
Other Revenue					
Property Taxes	\$ 1,181,268	\$ 1,204,893	\$ 23,625	2%	Allocated to Fire and Park at 92%/8%
TOTAL OTHER REVENUE	\$ 1,181,268	\$ 1,204,893	\$ 23,625	2%	

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	20/21 Proposed	\$	%	
Admin/Board Salaries					
Regular Time	414,980	431,813	16,833	4%	COLA plus Salary Step increases
Board Wages	12,000	12,000	-	0%	
Leave	7,528	7,949	421	6%	
On Call	2,880	-	(2,880)	-100%	No on call scheduled due to change in lock off policy
Overtime	3,062	3,306	244	8%	
Vacation Leave	19,803	21,202	1,399	7%	
Sick Leave	20,276	21,676	1,400	7%	
Holiday Pay	18,598	23,497	4,899	26%	Two added holidays (New Year's Eve and Personal Holiday)
TOTAL ADMIN/BOARD SALARIES	499,127	521,443	22,316		
Admin/Board Benefits					
CalPERS Retirement	35,816	48,488	12,672	35%	Higher payroll and increased employer cost rate
FICA	27,061	28,746	1,685	6%	
Board FICA	744	744	0	0%	
Medicare	6,328	6,723	395	6%	
Board Medicare	174	174	-	0%	
SUI	2,407	2,310	(97)	-4%	
Workers Comp	1,408	2,091	683	49%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Board Workers Comp	47	62	15	32%	
Health/Vision/Dental Insurance	133,161	82,391	(50,770)	-38%	Medical plan change with added employer coinsurance
TOTAL ADMIN/BOARD BENEFITS	207,146	171,729	(35,417)		
OPEB/Pension Unfunded Liability					
Transfer to OPEB Trust	161,000	-	(161,000)		Fully funded due to prior year contributions
Pension Unfunded Liability	165,500	248,160	82,660	50%	CalPERS determines unfunded
TOTAL OPEB/PENSION UNFUNDED LIABILITY	326,500	248,160	(78,340)		
Admin Operating Expense					
Bank Fees	5,300	5,762	462	9%	
Credit Card Merchant Fees	36,500	41,357	4,857	13%	More customers using credit cards
Office Supplies	7,800	7,800	-	0%	
Membership/Subscriptions (IRWMP/CSDA)	18,000	18,000	-	0%	CalCad, Cartegraph
LAFCO Fees	4,400	4,500	100	2%	
Computers/ Maint/Prog/IT Serv.	75,000	80,000	5,000	7%	

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
ADMIN-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	20/21 Proposed	\$	%	
Office Expense	65,000	50,000	(15,000)	-23%	Closer to actuals
Training, Conferences, Travel	12,000	12,000	-	0%	
District Telephone Services	20,200	20,000	(200)	-1%	
Bad Debt	3,000	2,000	(1,000)	-33%	
Employee Medical Testing	300	300	-	0%	
Cost of Bond Issuance (actuals)	6,250	4,750	(1,500)	-24%	Sewer Bond replaced
District General Liability Insurance	108,200	145,000	36,800	34%	39% Increase in premiums per SDRMA quote
Misc. Expense	400	400	-	0%	
TOTAL ADMIN OPERATING EXPENSE	362,350	391,869	29,519		
Outside Services					
Janitorial Service/Supplies	4,500	4,500	-	0%	
Consultant Fees	1,000	1,000	-	0%	
CPA Services/Annual Audit	51,200	52,500	1,300	3%	
Legal Counsel Services	31,000	31,000	-	0%	
Actuarial Review (GASB-OPEB)	3,000	2,000	(1,000)	-33%	Forward Report is less
Classification & Comp Study	3,000	-	(3,000)	-100%	Complete
Public Relations/Communications	30,000	31,400	1,400	5%	
HR Consulting	-	20,000	20,000		Salary Advancement/Incentive Pay Study
Impact Mitigation Fee Study	-	49,000	49,000		
TOTAL OUTSIDE SERVICES	123,700	191,400	67,700		
Leases					
Copystar 5550 GE Capital	5,700	5,700	-	0%	
FP Mail Machine	1,351	1,351	-	0%	
Avaya Phone System	2,251	-	(2,251)	-100%	Replaced with new phone system
TOTAL LEASES	9,302	7,051	(2,251)		
TOTAL ADMIN EXPENSE	1,528,125	1,531,652	3,527	0%	Overall % Change

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
WATER-REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	20/21 Proposed	\$	%	
Fixed Charges	1,540,588	1,642,114	101,526	7%	Projected year end actuals with 3% increase
Variable Charges	913,404	898,880	(14,524)	-2%	Projected year end actuals with 3% increase
TOTAL SERVICE CHARGES	2,453,992	2,540,994	87,002		
Fees					
Participation Fees	25,000	30,000	5,000	20%	
Disconnection Fees	8,000	2,000	(6,000)	-75%	Change in lock off policy
Unlock Meter Fee	309	1,000	691	224%	Closer to actuals
Backflow Testing	5,232	5,120	(112)	-2%	
Account Transfer Fee	9,322	8,400	(922)	-10%	
Returned Check Fee	618	975	357	58%	
Misc. Admin Fees	2,000	8,750	6,750	338%	New fees/ Misc. Fee Schedule
Late Pay Penalty	36,050	25,000	(11,050)	-31%	Less three months (COVID-19)
Interest Earned	2,060	2,065	5	0%	
TOTAL FEES	88,591	83,310	(5,281)		
Other Non-Operating Revenue					
Downtown Groveland/BOF Planning	32,228			-100%	
CDAA Grant (75%)			-		
Big Creek-2G Clearwell, Butler Way Bypass		3,400,000			Grant @100%
Non operating Income	-		-		
Capital Allocation For Master Plan			-		
Expense Refunds	-		-		
Interest Earned-LAIF	10,000	30,000	20,000	200%	Based on actuals less anticipated rate reduction due to COVID-19
Interest Earned-Rabobank	2,000	2,000	-	0%	
Interest Earned BNY Mellon	2,000	6,500	4,500	225%	Based on actuals
TOTAL NON-OPERATING REVENUE	46,228	3,438,500	24,500		
WATER REVENUE LESS GRANTS	2,556,583	2,662,804		4%	
TOTAL WATER REVENUE	2,588,811	6,062,804	106,221	134%	

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
WATER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	2020/21 Proposed	\$	%	
Salaries					
Regular Time	356,808	360,066	3,258	1%	
Overtime	19,423	20,248	825	4%	
On Call	21,900	21,900	-	0%	
Admin Leave	909	981	72	8%	
Vacation Leave	19,061	18,865	(196)	-1%	
Sick Leave	17,111	17,918	807	5%	
Holiday Pay	15,695	19,424	3,729	24%	Two added holidays (New Year's Eve and Personal Holiday)
TOTAL SALARIES	450,907	459,402	8,495		
Benefits					
CalPERS Retirement	31,114	36,438	5,324	17%	Higher payroll and increased employer cost rate
FICA	24,453	25,590	1,137	5%	
Medicare	5,719	5,985	266	5%	
SUI	2,503	2,503	(1)	0%	
Workers Comp	11,722	17,715	5,993	51%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Health/Vision/Dental Insurance	101,807	94,215	(7,592)	-7%	Medical plan change with added employer coinsurance
TOTAL BENEFITS	177,318	182,444	5,126		
Retiree Medical					
Retiree Medical	50,000	52,000	2,000	4%	Existing retirees; should be removed with fully funded OPEB via Trust
TOTAL RETIREE MEDICAL	50,000	52,000	2,000		
Equipment, Automotive, Maintenance & Repairs					
Fuel	42,905	49,340	6,435	15%	Fuel volume and price increase (PSPS)
Water Meters	15,000	15,000	-		
Uniform/Clothing	12,500	14,000	1,500	12%	
Tools/Equipment	7,000	8,000	1,000	14%	
Repair & Maintenance-General	40,000	40,000	-	0%	
Repair & Maintenance-Vehicles	25,000	25,000	-		
Repair & Maint. -Trans/Distribution	46,000	50,000	4,000	9%	
Repair & Maintenance- Treatment	66,286	50,000	(16,286)	-25%	Reallocated funds to Equipment-Based on actuals
Repair & Maintenance- Equipment	7,000	23,000	16,000	229%	Reallocated funds from Treatment based on actuals

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
WATER-EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	2020/21 Proposed	\$	%	
Water Tank Cleaning	8,000	8,000	-	0%	
Safety Supplies	11,000	13,500	2,500	23%	Increase in PPE purchases
TOTAL EQUIP, AUTO, MAINT & REPAIRS	280,691	295,840	15,149		
Outside Services					
Janitorial Services & Supplies	8,000	10,000	2,000	25%	Increase in supplies
Engineering	20,000	20,000	-	0%	
Aqua Labs-Lab Tests	44,000	44,000	-	0%	
Conservation Crew	2,000	5,000	3,000	150%	Increase in areas cleared
Computers/ Maint/Prog/IT Serv.	70,000	70,000	-	0%	IT support-Instrumentaion repair-programing-Sate reporting
Master Plan Development	100,000	50,000	(50,000)	-50%	
System Map Update/Digitize	20,000	10,000	(10,000)	-50%	
GPS Field Verification for Map Updates		10,200			Equipment-software and outside services
Safety Program Assessment and Update		85,680			Safety Program update
TOTAL OUTSIDE SERVICES	264,000	304,880	(55,000)		
Cost of Water					
SFPUC	190,000	190,000	-	0%	
Tunnel Shutdown Related Costs	25,000	25,000	-	0%	
TOTAL COST OF WATER	215,000	215,000	-		
Other					
Utilities	115,000	100,000	(15,000)	-13%	Closer to actuals
Membership & Subscriptions	80	15,000	14,920	18650%	Annual subscription cost (CalCAD and Cartegraph)
Training, Conferences & Travel	9,200	9,200	-	0%	
Employee Certification	4,000	4,000	-	0%	
Employee Medical Testing	4,850	4,850	-	0%	
Chemicals	45,000	35,000	(10,000)	-22%	Less chemicals required-better plant efficiency
Permits & Licenses	10,000	10,000	-	0%	
TOTAL OTHER	188,130	178,050	(10,080)		
Lease Expense					
Alternative Water Supply (AWS)	5,000	5,000	-	0%	
TOTAL LEASE EXPENSE	5,000	5,000	-		
TOTAL WATER EXPENSES	1,631,046	1,692,616	(34,310)		
Admin Allocation Transfer Out	867,948	865,476	(2,472)	0%	

Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
WATER-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	2020/21 Proposed	\$	%	
TOTAL WATER WITH ADMIN	2,498,994	2,558,092	(36,782)		
Capital Outlay					
See Capital Outlay Sheet	408,308	3,778,800	3,370,492		
TOTAL CAPITAL OUTLAY	408,308	3,778,800	3,370,492		
Reserve Set-Aside					
Annual Reserve Set-Aside	47,771	47,771	-		Per 2016 rate study
TOTAL RESERVE SET-ASIDE	47,771	47,771	-		
GRAND TOTAL WITH CAPITAL	2,955,073	6,384,663	3,333,710	116%	

Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
SEWER-REVENUE

BUDGET ITEM	19/20 Adopted	19/20 Projected FYE	20/21 Proposed	CHANGE		REASON FOR CHANGE
				\$	%	
Service Charges						
Fixed Charges	1,424,862		1,673,902	249,040	17%	Projected year end actuals with 15% increase
Variable Charges	455,745		519,290	63,545	14%	Projected year end actuals with 15% increase
TOTAL SERVICE CHARGES	1,880,607		2,193,192	312,585		
Fees						
Sewer Connections	30,000		20,000	(10,000)	-33%	Closer to actuals
Late Pay Penalty	12,000		12,000	-	0%	Less three months (COVID-19)
TOTAL FEES	42,000		32,000	(10,000)		
Other Non-Operating Revenue						
Septage	-		-	-		
Interest Earned (S/C UB)	800		1,000	200	25%	
Interest Earned LAIF	2,000		10,000	8,000	400%	Based on actuals less anticipated rate reduction due to COVID-19
Interest Earned Rabobank/BNY	4,500		1,620	(2,880)	-64%	No more Bond Reserve Acct.
Groveland/BOF Sewer Planning	128,000	16,247	-	(128,000)	-100%	
IRWMP LS#16 Grant	298,000	268,000	20,000	(278,000)	-93%	
CDAAGrant (Mar 22 Flood) 25%	106,500	96,055	-	(106,500)	-100%	
FEMA 2017 Flood Grant	374,259	381,744	-	(374,259)	-100%	
TOTAL NON-OPERATING REVENUE	914,059	762,046	32,620	(881,439)		
TOTAL SEWER REVENUE LESS GRANTS	1,929,907		2,237,812		16%	
TOTAL SEWER REVENUE	2,836,666		2,257,812	(578,854)	-20%	

Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget

SEWER EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	2020/21 Proposed	\$	%	
Salaries					
Regular Time	306,855	309,657	2,802	1%	
Overtime	16,704	17,413	709	4%	
On Call	21,900	21,900	-	0%	
Leave	782	844	62		
Vacation Leave	16,393	16,224	(169)	-1%	
Sick Leave	14,716	15,410	694	5%	
Holiday Pay	13,498	16,704	3,206	24%	Two added holidays (New Year's Eve and Personal Holiday)
TOTAL SALARIES	390,848	398,151	7,303		
Benefits					
CalPERS Retirement	26,758	31,336	4,578	17%	Higher payroll and increased employer cost rate
FICA	21,030	22,007	977	5%	"
Medicare	4,918	5,147	229	5%	"
SUI	2,152	2,152	0	0%	
Workers Comp	10,080	15,235	5,155	51%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Health/Vision/Dental Insurance	87,554	81,025	(6,529)	-7%	Medical plan change with added employer coinsurance
TOTAL BENEFITS	152,492	156,902	4,410		
Retiree Medical					
Retiree Medical	25,000	26,000	1,000	4%	Existing retirees; should be removed with fully funded OPEB via Trust
TOTAL RETIREE MEDICAL	25,000	26,000	1,000		
Equipment, Automotive, Maintenance & Repairs					
Fuel	21,075	24,240	3,165	15%	Fuel volume and price increase (PSPS)
Uniform/Clothing	6,000	6,720	720	12%	
Tools/Equipment	6,000	7,000	1,000	17%	
Repair & Maintenance-General	40,000	40,000	-	0%	
Repair & Maintenance-Vehicles	12,000	14,000	2,000		
Repair & Maint. -Trans/Collections	20,000	20,000	-	0%	
Repair & Maintenance- Treatment	30,000	30,000	-	0%	
Repair & Maintenance- Equipment	11,628	20,000	8,372	72%	Expected Generator Maint cost increase (PSPS)
Safety Supplies	5,000	6,000	1,000	20%	Increase in PPE purchases
TOTAL EQUIP, AUTO, MAINT & REPAIRS	151,703	167,960	16,257		
Outside Services					
Janitorial Service & Supplies	4,000	6,000	2,000	50%	Increase in supplies

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
SEWER EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	2020/21 Proposed	\$	%	
Engineering	20,000	20,000	-	0%	
Aqua Labs-Lab Tests	22,000	22,000	-	0%	
Computers/ Maint/Prog/IT Serv.	30,000	30,000	-	0%	
Annual Collections System Camera Insp.	60,000	60,000	-	0%	
Biosolids Disposal	8,000	8,000	-	0%	
Groundwater Monitoring	5,000	5,000	-	0%	
Conservation Crew	2,000	5,000	3,000	150%	Increased areas cleared
Master Plan Development	100,000	50,000	(50,000)	-50%	Funded by Capital Allocation
System Map Update/Digitize	10,000	10,000	-	0%	Less expense expected
Safety Program Assessment and Update		40,320	40,320		Safety Program Update
TOTAL OUTSIDE SERVICES	261,000	256,320	(4,680)		
Other					
Utilities	126,000	126,000	-	0%	
Memberships & Subscriptions	1,920	9,184	7,264		Annual subscription cost (CalCAD and Cartegraph)
Training, Conferences & Travel	7,000	7,000	-	0%	
Employee Certification	5,000	5,000	-	0%	
Employee Medical Testing	2,500	2,500	-	0%	
Chemicals/Odor Control	35,000	40,000	5,000	14%	Odor-grease Control new product increase
Dam Monitoring Survey	2,000	2,000	-	0%	
Permits & Licenses	40,000	40,000	-	0%	
I & I Study		10,000	10,000		Collection system Inflow & Infiltration monitoring
TOTAL OTHER	219,420	241,684	22,264		
Loan Expense					
Capital 1 Sewer Improvement Loan- P & I		105,838			
TOTAL LEASE EXPENSE	-	105,838			
TOTAL SEWER EXPENSES	1,200,463	1,352,855	46,554		
Admin Allocation Transfer Out	570,740	575,483	4,743	1%	
TOTAL SEWER WITH ADMIN	1,771,203	1,928,338	51,298		

Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget

SEWER EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	2020/21 Proposed	\$	%	
Capital Outlay					
See Capital Outlay Sheet	1,662,791	1,296,350	(366,441)		
TOTAL CAPITAL OUTLAY	1,662,791	1,296,350	(366,441)		
Reserve Set-Aside					
Annual Reserve Set-Aside	100,000	100,000	-		Per Sewer Rate Study
TOTAL RESERVE SET-ASIDE	100,000	100,000	-		
GRAND TOTAL WITH CAPITAL	3,533,994	3,324,688	(315,143)	-6%	

Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
FIRE-REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	20/21 Proposed	\$	%	
Taxes					
General Property Tax	1,086,768	1,108,503	21,735	2%	
TOTAL TAXES	1,086,768	1,108,503	21,735		
Variable Revenue					
Strike Team-Equipment Use	20,500	20,500	-	0%	
TOTAL FEES	20,500	20,500	-		
Other Non-Operating Revenue					
Sonora Area Grant Foundation	20,000		(20,000)	-100%	
Jones Hill Fire Break Grant	166,300	166,300	-	0%	
Interest earned-Mechanics Bank	1,000		(1,000)	-100%	
interest Earned -LAIF	\$ 5,000.00	10,000	5,000	100%	Based on actuals less anticipated rate reduction due to COVID-19
TOTAL NON-OPERATING REVENUE	192,300	176,300	(16,000)		
TOTAL FIRE REVENUE LESS GRANTS	1,113,268	1,139,003			
TOTAL FIRE REVENUE	1,299,568	1,305,303	5,735	0%	

Groveland Community Services District

2020/21 Proposed

FIRE-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	2020/21 Proposed	\$	%	
CAL FIRE Contract					
Schedule "A" Plan	1,077,718	1,056,071	(21,647)	-2%	Estimate provided by CAL FIRE
Amador Plan	272,512	263,466	(9,046)	-3%	Estimate provided by CAL FIRE
TOTAL CAL FIRE CONTRACTS	1,350,230	1,319,537	(30,693)		
Salaries					
Regular Time	14,272	14,403	131	1%	
Overtime	777	810	33	4%	
Vacation Leave	762	755	(7)	-1%	
Admin Leave	36	39	3		
Sick Leave	684	717	33	5%	
Holiday Pay	628	777	149	24%	Two added holidays (New Year's Eve and Personal Holiday)
TOTAL SALARIES	17,159	17,500	341		
Benefits					
CalPERS Retirement	1,245	1,458	213	17%	
FICA	978	1,024	46	5%	
Medicare	229	239	10	5%	
SUI	100	100	0	0%	
Workers Comp	469	709	240	51%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Health/Vision/Dental Insurance	4,072	3,769	(303)	-7%	Medical plan change with added employer coinsurance
TOTAL BENEFITS	7,093	7,298	205		
Retiree Medical					
Retiree Medical	14,000	14,350	350	3%	Existing retirees; should be removed with fully funded OPEB via Trust
TOTAL RETIREE MEDICAL	14,000	14,350	350		
Equipment, Automotive, Maintenance & Repairs					
Radio Communications	1,000	5,000	4,000	400%	District 10% cost share if FEMA AFG grant awarded
Fuel	14,820	14,820	-	0%	
Protective Clothing/Wildland	8,000	8,000	-	0%	
Medical Supplies/EMS Equip.	1,500	1,500	-	0%	
Small Tools & Safety Equipment	1,500	1,500	-	0%	
Repair & Maint.-Station General	7,000	7,000	-	0%	
Repair & Maint.-Apparatus	16,500	16,500	-	0%	
Repair & Maint.- Equipment	2,000	2,000	-	0%	
SCBA Equipment	7,500	7,500	-	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	59,820	63,820	4,000		

Groveland Community Services District

2020/21 Proposed

FIRE-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	2020/21 Proposed	\$	%	
Other					
Utilities	18,628	18,628	-	0%	
Office & Cleaning Supplies	5,900	4,900	(1,000)	-17%	
Training	1,000	2,000	1,000		
Fire Prevention Supplies/Events	500	500	-		
Master Plan & Development Impact Study	45,000		(45,000)		
Jones Hill Fire Break (Grant)	166,300	166,300	-		
TOTAL OTHER	237,328	192,328	(45,000)		
TOTAL FIRE EXPENSES	1,685,630	1,614,833	(70,797)		
Admin Allocation Transfer Out	19,908	20,623	715	4%	
TOTAL FIRE WITH ADMIN	1,705,538	1,635,456	(70,082)		
Capital Outlay					
See Capital Outlay Sheet	78,037	62,475	(15,562)		
TOTAL CAPITAL OUTLAY	78,037	62,475	(15,562)		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-		
GRAND TOTAL WITH CAPITAL	1,783,575	1,697,931	(85,644)	-5%	

**Groveland Community Services District
Proposed Draft FY 20/21 Annual Budget**

PARKS-REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	20/21 Proposed	\$	%	
Taxes					
General Property Tax	94,500	96,390	1,890	2%	
TOTAL TAXES	94,500	96,390	1,890		
Variable Revenue					
Use Fees	500	500	-	0%	
Dog Park Permit Fees	1,000	1,500	500	50%	
TOTAL VARIABLE REVENUE	1,500	2,000	500		
Other Revenue					
Cell Tower Leases	40,800	42,000	1,200	3%	Verizon & AT&T
Park Infrastructure Upgrade Grant	200,000	-		-100%	
Interest Earned-LAIF	1,500	4,000	2,500	167%	Based on actuals less anticipated rate reduction due to COVID-19
Interest Earned-Rabobank	100	-	(100)	-100%	
TOTAL OTHER REVENUE	242,400	46,000	3,600		
TOTAL PARK REVENUE LESS GRANTS	138,400	144,390	5,990	4%	
TOTAL PARKS REVENUE	338,400	144,390	(194,010)	-57%	

Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
PARKS-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	20/21 Proposed	\$	%	
Salaries					
Regular Time	35,681	36,007	326	1%	Salary increases
Overtime	1,942	2,025	83	4%	
Vacation Leave	1,906	1,886	(20)	-1%	
Admin Leave	91	98	7		
Sick Leave	1,711	1,792	81	5%	
Holiday Pay	1,570	1,942	372	24%	Two added holidays (New Year's Eve and Personal Holiday)
TOTAL SALARIES	42,901	43,750	849		
Benefits					
CalPERS Retirement	3,111	3,644	533	17%	
FICA	2,445	2,559	114	5%	
Medicare	572	598	26	5%	
SUI	250	250	0	0%	
Workers Comp	1,172	1,771	599	51%	Based on projection from SDRMA; EMOD rate increase to 82% from 76%
Health/Vision/Dental Insurance	10,181	9,421	(760)	-7%	Medical plan change with added employer coinsurance
TOTAL BENEFITS	17,731	18,244	513		
Operating Expense					
Dog Park	400	500	100	25%	
Repair & Maintenance	7,300	7,300	-	0%	
TOTAL OPERATING EXPENSE	7,700	7,800	100		
Other					
Utilities	42,000	35,000	(7,000)	-17%	Closer to actuals
Janitorial Services	12,500	12,500	-	0%	
Safety Equipment	1,000	1,000	-	0%	
Toilet Rebates	4,000	4,000	-	0%	
TOTAL OTHER	59,500	52,500	(7,000)		
TOTAL PARK EXPENSES	127,832	122,295	(5,537)		

Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
PARKS-EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Adopted	20/21 Proposed	\$	%	
Admin Allocation Transfer Out	69,529	73,048	3,519	5%	
TOTAL PARKS WITH ADMIN	197,361	195,342	(2,019)		
Capital Outlay					
See Capital Outlay Sheet	263,245	223,045	(40,200)		
TOTAL CAPITAL OUTLAY	263,245	223,045	(40,200)		
Reserve Set-Aside					
Annual Reserve Set-Aside	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-		
TOTAL WITH CAPITAL	460,606	418,387	(42,219)	-9%	

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
Capital Outlay**

ADMIN CAPITAL OUTLAY				
CIP Project	2019/20 Approved	2019/20 Projected	2020/21 Proposed	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)	100,000		100,000	Moved to 2020-21; waiting for engineering 5 year plan
Mechanic Tools	10,000			Moved to operating cost in general fund expenses
Fuel Tank Painting/Electronic Logging	20,000		90,000	Expanded Project, Maint.-improved use accountability; Fund share
Operations Roof R & M, siding, windows, paint	52,000	42,750		
Maint. Window Repl, Gutter in back	4,500	4,880		
Admin Building railing, Paint, Siding	50,000	22,500		
Computers/Ipads	15,000	13,771		
District Camera System			26,500	Security camera system; fund share
Server OS Upgrade			31,000	Server upgrade; fund share
Admin Building Remodel			TBD	COVID-19; improved functionality
TOTAL CAPITAL OUTLAY	251,500	83,901	247,500	

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
Capital Outlay**

WATER CAPITAL OUTLAY				
CIP Project	2019/20 Approved	2019/20 Projected	2020/21 Proposed	COMMENTS
Downtown Groveland/BOF Rehab Planning	32,228	8,680		
AWS Tank 2 Booster System	5,000			Needs further engineering before start of project
General Water Distribution Improv.	30,000		30,000	Ongoing
Water Pump Replacements	13,293		20,000	Ongoing
Big Creek Roof Repairs	20,360	20,115		Completed
Admin Parking Lot Upgrade (5 Yr Plan)	56,000		56,000	Moved to 2020-21; waiting for engineering 5 year plan
Mechanic Tools	5,600			Moved to operating cost in general fund expenses
Fuel Tank Painting/Electronic Logging	11,200		55,800	Expanded Project,Maint.-improved use accountability; Fund share
Operations Roof R & M, siding, windows, paint	29,120	26,505		
Maint. Window Repl, Gutter in back	2,520	3,026		
Admin Building railing, Paint, Siding	28,000	13,950		
Computers/lpads	8,400	7,712		Purchased
GPS Unit	10,200	15,363		Updated equipment and software for better accuracy
Water Wagon	4,080	4,507		Bought new instead of used
Crane Body Truck	98,600	98,600		New mechanics truck with crane 2019-20
Washer/Dryer	17,000	11,893		Installed
Treatment Plant General Maint.	20,000		20,000	Ongoing
Big Creek UV Analyzer	7,361	7,361		Purchased
6" Booster Pump Control Valve	9,346	9,346		Purchased and installed
Butler Way Booster PS		5,940		
Finish CL2 Pump		5,053		
Water Treatment Plant AC upgrades		-	11,000	New AC to prevent VFD overheating
Tank #2 Generator/Asphalt Improvement		-	95,000	Consolidate to one standby generator and asphalt repairs
Truck #6 Replacement		-	35,000	New meter truck
Truck # 8 Replacement		-	23,800	Replace Ford Ranger Truck #8 Fund Share
District Camera System		-	14,840	Security camera system; fund share
Server OS Upgrade		-	17,360	Server upgrade; fund share
Big Creek-2G Clearwell, Butler Way Bypass			3,400,000	
TOTAL CAPITAL OUTLAY	408,308	408,308	3,778,800	

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
Capital Outlay**

SEWER CAPITAL OUTLAY				
CIP Project	2019/20 Approved	2019/20 Projected	2020/21 Proposed	COMMENTS
LS#16 Sewer Line Improvement	44,350	44,350		
Downtown Groveland/BOF Rehab Planning	128,000	9,115		
Replace STP Reservoir 1 Valves	40,600	1		2018-19 Project
Wastewater Pump Replacements	24,000		24,000	Ongoing
Sewer Imp-Headworks, LS2, Irrigation, Sludge Pump, Inf	530,000		881,500	Sewer Improvement Project; Sludge handling efficiency move to Sewer Improvements B-45
Admin Parking Lot Upgrade (5 Yr Plan)	38,000		38,000	Moved to 2020-21 waiting for engineering 5 year plan
Mechanic Tools	3,800			Moved to operating cost
Fuel Tank Painting/Electronic Logging	7,600		28,800	Expanded Project,Maint.-improved use accountability; Fund share
Operations Roof R & M , siding, windows, paint	19,760	13,680		
Maint. Window/Repl. Gutter in back	1,710	1,562		
Admin Building railing/paint/siding repair	19,000	7,200		
Computers/Ipads	5,700	5,233		
GPS Unit	4,800	7,230		Updated equipment and software for better accuracy
Water Wagon	1,920	2,121		Bought new instead of used
Crane Body Truck	46,400	46,400		New mechanics truck with crane 2019-20
Washer/Dryer	8,000	6,138		
Concrete grading by Screw Press	85,000		120,000	Moved to upcoming FY
Sludge Pump	65,000			Expanded Project, moved to headworks project
LS #10 Control Center Upgrades	10,000	7,589		Completed
Culvert Headwall @ Flume	10,000			
Road Maintenance	80,000		100,000	District roads-Dam-Reservoirs-Spray Fields-Maint. Yard
New Bobcat			45,000	New Bobcat for sludge handling
Truck # 8 Replacement		-	11,200	Replace Ford Ranger Truck #8 Fund Share
District Camera System			10,070	Security camera system; fund share
Server OS Upgrade			11,780	Server upgrade; fund share
Smart Cover System			26,000	Level & Flow Monitoring
TOTAL CAPITAL OUTLAY	1,173,640	150,619	1,296,350	

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
Capital Outlay**

FIRE CAPITAL OUTLAY				
CIP Project	2019/20 Approved	2019/20 Projected	2020/21 Proposed	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)	1,000		1,000	Moved to 2020-21 waiting for engineering 5 year plan
Fuel Tank Painting/Electronic Logging	200		900	Expanded Project,Maint.-improved use accountability; Fund share
Operations Roof R & M, siding, windows, paint	520	427		
Maint. Window/Repl. Gutter in back	45	49		
Admin Building railing/paint/siding repair	500	225		
Computers/lpads	150	138		
Apparatus Bay Lighting Upgrade	4,875	5,050		Added extra light
Fire Building Gutter & Paint/Siding repair	40,000	59,000		Change order to replace all siding on west side of building
Kitchen Remodel			60,000	Kitchen Remodel outdated 20+ years
District Camera System			265	Security camera system; fund share
Server OS Upgrade			310	Server upgrade; fund share
TOTAL CAPITAL OUTLAY	47,290	64,889	62,475	

**Groveland Community Services District
Proposed Draft FY 2020/21 Annual Budget
Capital Outlay**

PARK CAPITAL OUTLAY				
Projects	2019/20 Approved	2019/20 Projected	2020/21 Proposed	COMMENTS
Admin Parking Lot Upgrade (5 Yr Plan)	5,000		5,000	Moved to 2020-21 waiting for engineering 5 year plan
Fuel Tank Painting/Electronic Logging	1,000		4,500	Expanded Project,Maint.-improved use accountability; Fund share
Operations Roof R & M, siding, windows, paint	2,600	2,138		
Maint. Window/Repl. Gutter in back	225	244		
Admin Building railing/paint/siding repair	2,500	1,125		
Computers/lpads	750	689		
Park Ampitheater	10,670	10,670		
Park Door Upgrades			10,670	Vandal Proof doors for ampitheater
District Camera System			1,325	Security camera system; fund share
Server OS Upgrade			1,550	Server upgrade; fund share
Per Capita Grant			200,000	Projects TBD
TOTAL CAPITAL OUTLAY	22,745	14,866	223,045	

Groveland Community Services District
Proposed Draft FY 2020/2021 Annual Budget
District Debt Service

WATER		
	2013 DEBT SERVICE Paid off in 2027	2014 DEBT SERVICE, Paid off in 2027
	19/20	20/21
Debt Service Revenue	\$ 264,338	\$ 342,704
Debt Service Expense	\$ (310,376)	\$ (378,398)
Revenue Over (Under) Expense	\$ (46,038)	\$ (35,694)

SEWER (PML ONLY)		
		2014 DEBT SERVICE, Paid off in 2027
		20/21
Debt Service Revenue		\$ 327,864
Debt Service Expense		\$ (297,665)
Revenue Over (Under) Expense		\$ 30,199