

Groveland Community Services District
Adopted Budget FY 2024/25

DISTRICT-WIDE SUMMARY	WATER			
	Budgeted 23/24	23/24 Projected FYE	Adopted 24/25	
Beginning Total Cash Balance	4,726,513	4,726,513	3,881,064	
Beginning Restricted Cash Balance	2,052,110	2,052,110	1,866,273	
Beginning Total Unrestricted Cash Balance	2,674,403	2,674,403	2,014,791	
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)	(10,147,645)	1876%
Capital Outlay (Expenditures on Fixed Assets)	9,140,052	1,299,413	10,454,944	705%
NET CAPITAL EXPENSES	\$ 2,405,815	\$ 785,829	\$ 307,299	-61%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
TOTAL RESERVE SET-ASIDE	\$ -	\$ -	\$ -	
TOTAL EXPENSES (LESS GRANTS)	\$ 5,858,780	\$ 3,913,300	\$ 3,872,221	-1%
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)	1%
GRAND TOTAL EXPENSES NET REVENUE	\$ (3,017,697)	\$ (845,449)	\$ (942,572)	
ENDING TOTAL CASH BALANCE	\$ 1,708,816	\$ 3,881,064	\$ 2,938,492	
ENDING RESTRICTED CASH BALANCE		\$ 1,866,273	\$ -	
ENDING TOTAL UNRESTRICTED CASH BALANCE	\$ 1,708,816	\$ 2,014,791	\$ 2,938,492	

06/11/2024

Groveland Community Services District
Adopted Budget FY 2024/25

DISTRICT-WIDE SUMMARY	SEWER			
	Budgeted 23/24	23/24 Projected FYE	Adopted 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)	(1,905,340)	-27%
Capital Outlay (Expenditures on Fixed Assets)	5,731,511	2,714,158	3,974,640	46%
NET CAPITAL EXPENSES	\$ 1,429,627	\$ 113,631	\$ 2,069,300	1721%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
TOTAL RESERVE SET-ASIDE	\$ -	\$ -	\$ -	
TOTAL EXPENSES (LESS GRANTS)	\$ 4,170,330	\$ 2,544,649	\$ 4,875,395	92%
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)	\$ (2,442,659)	
ENDING TOTAL CASH BALANCE	\$ 1,018,640	\$ 2,784,313	\$ 341,653	
ENDING RESTRICTED CASH BALANCE	\$ 1,128,688	\$ 1,077,038	\$ -	
ENDING TOTAL UNRESTRICTED CASH BALANCE	\$ (110,048)	\$ 1,707,275	\$ 341,653	

Groveland Community Services District
Adopted Budget FY 2024/25

DISTRICT-WIDE SUMMARY	FIRE			
	Budgeted 23/24	23/24 Projected FYE	Adopted 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)	(118,809)	
Capital Outlay (Expenditures on Fixed Assets)	\$ 191,633	\$ 191,660	\$ 63,728	
NET CAPITAL EXPENSES	\$ (233,407)	\$ (184,258)	\$ (55,081)	-70%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	
TOTAL RESERVE SET-ASIDE	\$ -	\$ -	\$ -	
TOTAL EXPENSES (LESS GRANTS)	\$ 1,420,721	\$ 1,214,932	\$ 1,885,378	55%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue				
Debt Service Payments				
NET DEBT SERVICE				
GRAND TOTAL EXPENSES NET REVENUE	\$ (79,755)	\$ 136,234	\$ (478,341)	
ENDING TOTAL CASH BALANCE	\$ 1,002,341	\$ 1,283,070	\$ 804,729	
ENDING RESTRICTED CASH BALANCE				
ENDING TOTAL UNRESTRICTED CASH BALANCE	\$ 1,002,341	\$ 1,283,070	\$ 804,729	

Groveland Community Services District
Adopted Budget FY 2024/25

DISTRICT-WIDE SUMMARY	PARKS			
	Budgeted 23/24	23/24 Projected FYE	Adopted 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)	(750,665)	184%
Capital Outlay (Expenditures on Fixed Assets)	\$ 724,896	\$ 312,431	\$ 1,099,621	252%
NET CAPITAL EXPENSES	\$ 169,795	\$ 48,471	\$ 348,956	620%
Reserve Set-Aside				
Reserve for Capital Outlay	\$ -	\$ -	\$ -	0
TOTAL RESERVE SET-ASIDE	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES (LESS GRANTS)	\$ 367,927	\$ 276,700	\$ 540,530	95%
Debt Service Expenses and Revenue				
Debt Service Charge Revenue				
Debt Service Payments				
NET DEBT SERVICE	-	-	-	
GRAND TOTAL EXPENSES NET REVENUE	\$ (183,218)	\$ (74,055)	\$ (342,576)	
ENDING TOTAL CASH BALANCE	\$ 8,564	\$ 546,294	\$ 203,717	
ENDING RESTRICTED CASH BALANCE		\$ 217,210	\$ -	
ENDING TOTAL UNRESTRICTED CASH BALANCE	\$ 8,564	\$ 329,084	\$ 203,717	

06/11/2024

Groveland Community Services District
Adopted Budget FY 2024/25

DISTRICT-WIDE SUMMARY	ADMIN			
	Budgeted 23/24	23/24 Projected FYE	Adopted 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
Adopted Budget
WATER-REVENUE

BUDGET ITEM				Projected FYE vs Adopted		REASON FOR CHANGE
	Adopted 23/24	23/24 Projected FYE	Adopted 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	139,511	129,022		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	-	-		
Employee Housing Home Loan	-	-	392,000	-		
TOTAL GRANT AND LOAN REVENUE	6,734,237	513,585	10,147,645	9,271,707		
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	12,980,140	9,129,769	272%	

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

BUDGET ITEM	Adopted 23/24	23/24 Projected FYE	Adopted 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%	;
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
Adopted Budget
WATER-EXPENSES

BUDGET ITEM	Adopted 23/24	23/24 Projected FYE	Adopted 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	1,299,413	10,454,944	9,155,531	705%	
TOTAL CAPITAL OUTLAY	9,140,052	1,299,413	10,454,944	9,155,531		
Reserve Set-Aside						
Annual Fund Reserve Set-Aside	-	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-	-		
GRAND TOTAL WITH CAPITAL	12,593,017	4,426,885	14,019,866	9,592,980		

Groveland Community Services District

FY 2024/25

Adopted Budget

SEWER-REVENUE

BUDGET ITEM				Projected FYE vs Adopted		REASON FOR CHANGE
	Adopted 23/24	23/24 Projected FYE	Adopted 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
Employee Housing Home Loan	-	-	266,000			
SUBTOTAL GRANT AND LOAN REVENUE	4,301,884	2,600,527	1,905,340	(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	4,411,524	(1,001,155)	-14%	

Groveland Community Services District
FY 2024/25
Adopted Budget
SEWER EXPENSES

BUDGET ITEM	Adopted 23/24	23/24 Projected FYE	Adopted 24/25	Projected FYE vs Adopted		REASON FOR CHANGE
				\$	%	
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

Groveland Community Services District
FY 2024/25
Adopted Budget
SEWER EXPENSES

BUDGET ITEM	Adopted 23/24	23/24 Projected FYE	Adopted 24/25	Projected FYE vs Adopted		REASON FOR CHANGE
				\$	%	
Subscriptions/Memberships	18,500	19,659	20,350	691	4%	
Programming	12,800	16,269	17,082	813	5%	
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%	Incr 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	3,974,640	1,260,482	46%	
TOTAL CAPITAL OUTLAY	5,731,511	2,714,158	3,974,640	1,260,482		
Reserve Set-Aside						
Annual Fund Reserve Set-Aside				-		
TOTAL RESERVE SET-ASIDE	-	-	-	-		
GRAND TOTAL WITH CAPITAL	8,472,214	5,145,176	6,780,735	1,635,559		

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

BUDGET ITEM				Projected FYE vs Adopted		REASON FOR CHANGE
	23/24 Year to Date	23/24 Projected FYE	Adopted 24/25	\$	%	
Taxes						
General Property Tax	765,601	1,293,647	1,345,393	51,746	4%	4% estimated increase per Tuolumne County Auditor
TOTAL TAXES	765,601	1,293,647	1,345,393	51,746		
Variable Revenue						
Equipment Use Rental	-	5,000	5,000	-	0%	
T.C. Expense Reimb	7,017	14,760	15,500	740	5%	Tuolumne County 50/50 Firehouse cost sharing agreement -5% increase to account for utilities
TOTAL VARIABLE REVENUE	7,017	19,760	20,500	740		
Grant and Loan Revenue						
Federal/State Revenue	7,498	7,498	-	-	-100%	Variable
Misc. Revenues	1,536	1,536	-	-	-100%	Variable
CERT Revenue	4,000	-	4,000	4,000		Variable
GCSD Infrastructure Fuel Reduction	325,653	325,653	79,809	(245,844)	-75%	Remainder of grant funds
Expense Refunds - Cal Fire Ref	41,231	41,231	-	(41,231)	-100%	Variable
Employee Housing Home Loan	-	-	35,000			
TOTAL GRANT AND LOAN REVENUE	379,917	375,918	118,809	(283,075)		
Other Non-Operating Revenue						
Non Operating Income	\$ -	\$ -	\$ -	-		
Interest Earned -LAIF	\$ 104	\$ 139	\$ 144	6	4%	
Interest Earned -Mechanics Bank	\$ 20,187	\$ 26,916	\$ 20,000	(6,916)	-26%	Funds transferred to CA Class
Interest Income - CA Class	\$ 8,027	\$ 10,703	\$ 21,000	10,297	96%	Funds transferred from Mechanics Bank
TOTAL NON-OPERATING REVENUE	28,319	37,758	41,144	3,386	0	
TOTAL FIRE REVENUE LESS GRANTS	800,936	1,351,165	1,407,037	(227,203)	4%	
TOTAL FIRE REVENUE	1,180,853	1,727,083	1,525,846	(227,203)		

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

Adopted 24/25	Projected FYE vs Adopted					REASON FOR CHANGE
	Adopted 23/24	23/24 Projected FYE	Adopted 24/25	\$	%	
BUDGET ITEM						
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)		
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

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

Adopted 24/25				Projected FYE vs Adopted		REASON FOR CHANGE
	Adopted 23/24	23/24 Projected FYE	Adopted 24/25	\$	%	
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	63,728	(127,932)	-67%	
TOTAL CAPITAL OUTLAY	191,633	191,660	63,728	(127,932)		
Reserve Set-Aside						
Annual Fund Reserve Set-Aside				-		
TOTAL RESERVE SET-ASIDE	-	-	-	-		
GRAND TOTAL WITH CAPITAL	1,845,761	1,590,850	2,004,187	413,336		

Groveland Community Services District
FY 2024/25
Adopted Budget
PARKS-REVENUE

BUDGET ITEM				Projected FYE vs Adopted		REASON FOR CHANGE
	Adopted 23/24	23/24 Projected FYE	Adopted 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						
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	-	-	-		
Employee Housing Home Loan	-	-	7,000	7,000		
TOTAL GRANT AND LOAN REVENUE	555,101	263,960	750,665	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	948,619	320,265	103%	

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

BUDGET ITEM	Adopted 23/24	23/24 Projected FYE	Adopted 24/25	Projected FYE vs Adopted		REASON FOR CHANGE
				\$	%	
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%	
TOTAL PARKS WITH ADMIN	198,132	228,229	191,575	(36,654)		
Capital Outlay						
See Capital Outlay Sheet	724,896	312,431	1,099,621	787,190	252%	
TOTAL CAPITAL OUTLAY	724,896	312,431	1,099,621	787,190		
Reserve Set-Aside						
Annual Fund Reserve Set-Aside	-	-	-	-		
TOTAL RESERVE SET-ASIDE	-	-	-	-		
TOTAL WITH CAPITAL	923,028	540,660	1,291,195	750,536		

Groveland Community Services District
FY 2024/25
Adopted Budget
ADMIN-REVENUE

BUDGET ITEM	Adopted 23/24	23/24 Projected FYE	Adopted 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
Adopted Budget
ADMIN-EXPENSES

BUDGET ITEM	ADMIN EXPENSES			Projected FYE vs Adopted		REASON FOR CHANGE
				\$	%	
	23/24 Adopted	23/24 Projected FYE	Adopted 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 LIABILITY	247,459	225,715	273,823	48,108		
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%	

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

BUDGET ITEM	ADMIN EXPENSES			Projected FYE vs Adopted		REASON FOR CHANGE
				\$	%	
Water/Sewer/Capacity Fee Study	40,000	10,387	-	(10,387)		Project completed
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 Expense			23,974	23,974		Property Taxes, HOA Dues, Insurance (Fire & Difference in Conditions Policy)
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
 Adopted Budget
 Capital Outlay

FUND SHARE CAPITAL OUTLAY			
CIP Project	Adopted 23/24	23/24 Projected FYE	Adopted 24/25
Truck #8 Replacement	45,875	43,598	-
Truck 17 replacement	-		95,478
Truck 7 Replacement	80,950	75,516	-
Truck 3 Replacement			49,085
Internet Exchange & Upgrade Project			30,000
Employee Housing - 1 Property			350,000
Employee Housing - 1 Property			350,000
TOTAL FUND SHARE CAPITAL OUTLAY	126,825	119,114	874,563

Groveland Community Services District
FY 2024/25
Adopted Budget
Capital Outlay

WATER CAPITAL OUTLAY			
CIP Project	Adopted 23/24	23/24 Projected FYE	Adopted 24/25
Downtown Groveland/BOF Water System Rehab Project (CDBG)	3,267,500	16,746	3,250,754
General Water Improvements	40,000	-	40,000
Water Pump Replacements/Repair	25,000	73,914	-
Treatment Plant General Improvements/Replacements	27,500	-	27,500
Big Creek-2G Clearwell, Butler Way Bypass - Grant	466,998	427,698	-
Generator Installations	-	74,992	-
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	4,944,527	219,236	6,129,398
Big Creek WTP Asphalt Rehab	-	86,809	-
New OSG Unit @ Big Creek	66,000	39,713	-
New OSG Unit @ 2G	66,000	39,713	7,943
Chlorine analyzer for WTP x 4	50,000	36,331	-
New (PLCs) Programmable Logic Controllers for WTP	110,000	110,000	121,000
New Enclosed Skid Steer	-	-	38,720
Duramax Flow Meter	-	-	5,874
Admin Parking Lot - 5 yr. Plan	-	24,558	-
Water Fill Station - Grant	-	83,000	67,000
HACH Spectrophotometer	-	-	11,500
Tank 4 Drainage Project	-	-	150,000
Airport Water Line Relocation	-	-	38,500
AWS Generator Repair	-	-	62,000
Versa Tube Building	-	-	15,000
FUND SHARE CAPITAL OUTLAY-56%	76,527	66,704	489,755
TOTAL WATER CAPITAL OUTLAY	9,140,052	1,299,413	10,454,944
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	461,027	552,734	1,007,792

Groveland Community Services District
 FY 2024/25
 Adopted Budget
 Capital Outlay

SEWER CAPITAL OUTLAY			
CIP Project	Adopted 23/24	23/24 Projected FYE	Adopted 24/25
Downtown Groveland/BOF Sewer Collection Rehab Project	4,179,089	2,448,816	1,730,273
Wastewater Pump Replacements	38,950	4,500	-
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pum	1,297,000	2,552	1,359,170
Road Maintenance	-	76,005	-
Generator Installations	-	32,643	
Asphalt Rehabilitation	150,831	56,300	-
Sewer Treatment Plant Onsite Chlorine Generators	-	-	145,000
Hetch Hetchy RR Project - Phase 1	20,200	17,492	-
Excavation Wand - Vac Con Unit		13,589	-
Admin Parking Lot - 5yr Plan		16,998	-
New Enclosed Skid Steer		-	82,280
Sludge Drying Bed Rehab			40,000
LS 2 and 14 Rehabs			270,583
Versa Tube Building			15,000
FUND SHARE CAPITAL OUTLAY-38%	45,441	45,263	332,334
TOTAL SEWER CAPITAL OUTLAY	5,731,511	2,714,158	3,974,640
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,552,422	265,342	2,244,367

Groveland Community Services District
 FY 2024/25
 Adopted Budget
 Capital Outlay

FIRE CAPITAL OUTLAY			
CIP Project	Adopted 23/24	23/24 Projected FYE	Adopted 24/25
Asphalt repair (driveway/employee parking area)	17,577	16,508	-
GCSO Infrastructure Fuel Reduction Project	79,809	79,809	-
Hetch Hetchy RR Project Phase 1	20,200	17,492	-
Kitchen Remodel	70,000	70,000	-
Admin Parking Lot - 5yr Plan		1,896	-
Fire house flooring			20,000
FUND SHARE CAPITAL OUTLAY-5%	4,047	5,956	43,728
TOTAL FIRE CAPITAL OUTLAY	191,633	191,660	63,728

Groveland Community Services District
FY 2024/25
Adopted Budget
Capital Outlay

PARK CAPITAL OUTLAY			
Projects	Adopted 23/24	23/24 Projected FYE	Adopted 24/25
Park Parking Lot Repair	14,625	5,172	-
Groveland Asset Rehabilitation and Beautification Project	689,261	288,050	905,875
Hetch Hetchy RR Project Phase 1	20,200	17,572	185,000
Admin Parking Lot - 5yr Plan	-	446	-
FUND SHARE CAPITAL OUTLAY-1%	810	1,191	8,746
TOTAL PARK CAPITAL OUTLAY	724,896	312,431	1,099,621