



SPECIAL MEETING OF THE BOARD OF DIRECTORS

District Office, 18966 Ferretti Road

Groveland, CA 95321

(209) 962-7161 www.gcsd.org

SPECIAL MEETING AGENDA

February 25, 2025

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

February 25, 2025

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

4. Approve Order of Agenda

5. 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.

6. 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 2024-2025 2nd Quarter Financial Statement and Review of Investment Report
- B. Review of the Groveland Community Services District California Employers' Retiree Benefit Trust (CERBT)
- C. Adoption of a Resolution Approving a Mid-Year 2024/25 Budget Adjustment to Include Non-Budgeted Items, Items Previously Approved by the Board, the Addition and Modifications of the Capital Outlay/Project Schedules and Operating Expense Adjustments
- D. Discussion of and Board Direction on the Development of Updated Management Objectives which Identify Management Actions Intended to Accomplish the Goals of the Board of Directors

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7. Adjournment

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February 25, 2025

2nd Quarter Financial Statement Memo for FY 2024-2025

Authored by: Michelle Ronning, Finance Officer

The following is an overview of the Groveland Community Services District's revenues and expenses for Water, Sewer, Fire, and Park Funds, including capital expenditures, for the period from October 1, 2024, to December 31, 2024 (FY25, Q2).

WATER FUND

Water	2024/25 Annual Budget		Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,650,064	\$ 415,382	\$ 415,290	\$ 830,672	\$ (819,392)	50%	
Variable rates	934,420	396,053	230,369	\$ 626,422	(307,998)	33%	
Other operating revenues	86,257	26,876	31,635	\$ 58,511	(27,746)	32%	
Other nonoperating revenues	10,309,399	108,026	183,372	\$ 291,398	(10,018,001)	97%	
Total Revenue	12,980,140	946,337	860,666	1,807,003	(11,173,138)		
Salaries	(1,227,936)	(257,439)	(246,383)	(503,822)	724,114	59%	
Benefits	(530,794)	(178,386)	(90,109)	(268,495)	262,299	49%	
Cost of water	(166,341)	(56,586)	(49,654)	(106,240)	60,101	36%	
Utilities	(206,061)	(62,969)	(57,798)	(120,767)	85,294	41%	
Other operating expenses	(1,224,879)	(350,105)	(264,980)	(615,085)	609,794	50%	
Leases	(8,248)	(832)	(5,583)	(6,415)	1,833	22%	
Pension Unfunded Liability	(153,341)	(148,380)	-	(148,380)	4,961	3%	
Total Expenses	(3,517,600)	(1,054,697)	(714,507)	(1,769,204)	1,748,395		
Capital outlay (Fixed assets)	(10,454,944)	(338,125)	(311,494)	(649,619)	9,805,325	94%	
Net profit (loss)	\$ (992,404)	\$ (446,485)	\$ (165,334)	\$ (611,819)	\$ 380,582		
Debt Service Collections	611,154	157,221	157,242	314,463			
Debt Service Prin/Interest	(41,273)	(17,864)	-	(17,864)			
	569,881	139,357	157,242	296,599			

REVENUE

Revenue is in line with the budget at the end of the second quarter. Fixed and Variable Rates revenue are in line with the budget at the end of the second quarter. Fixed Rates totaled \$415,290 (50%) and Variable Rates totaled \$230,369 (67%). Other Operating Revenue is \$31,365 (68%) which includes \$5,153 from flow meter billing, \$2,856 from transfer fees, \$11,163 in late penalty fees, \$4,509 backflow testing and \$3,106 from participation fees, with the remaining amount derived from other fees and late charges.

Other Non-Operating Revenue totaled \$183,372 (3%) which includes grant reimbursements of \$91,405 for the Drought Resiliency Project, \$63,031 for the IRWMP Water Fill Station, and \$28,936 in earned interest. Debt Service Collections totaled \$157,242 (51%).

EXPENSES

Expenses are in line with the budget at the end of the second quarter. Salary expenses totaled \$246,383 (41%), and Benefits amounted to \$90,109 (51%), The Cost of Water was \$49,654 (64%), and Utilities totaled \$57,798 (59%), with \$40,606 of this amount attributed to electricity charges paid to Tuolumne Public Power Agency (TPPA), as well as propane, water, and garbage service expenses.

Other Operating Expenses amounted to \$264,980 (50%) which include \$56,974 for repairs & maintenance, \$34,278 for the annual subscriptions to CSDA, CWEA, OpenGov, & ClearGov, \$22,150 for the purchase of water meters, \$10,249 in merchant fees, \$9,620 for programming, in addition to other expenses such as fuel, office supplies, janitorial services, and telephone. Lease expenses for the copier and mail machines were \$5,583 (78%), which includes the annual lease payment of \$5,000 to Pine Mountain Lake Association for the AWS space rental. The Pension Unfunded Liability was paid in full in the first quarter.

CAPITAL OUTLAY

WATER CAPITAL OUTLAY		Quarter 1	Quarter 2	2024/25 YTD Spent
CIP Project	Adopted 24/25			
Downtown Groveland/BOF Water System Rehab Project (Grant - CDBG)	3,250,754		66,155	66,155
General Water Improvements	40,000			-
Treatment Plant General Improvements/Replacements	27,500			-
Big Creek-2G Clearwell, Butler Way Bypass - (Grant)	-	35,000		35,000
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	6,129,398	106,742	54,886	161,628
New OSG Unit @ 2G	7,943			-
New Programmable Logic Controllers (PLCs) for WTP	121,000		44,793	44,793
New Enclosed Skid Steer	38,720		27,356	27,356
Duramax Flow Meter	5,874			-
Water Fill Station - (Grant)	67,000	1,365	6,603	7,968
HACH Spectrophotometer	11,500		7,561	7,561
Tank 4 Drainage Project	150,000		11,862	11,862
Airport Water Line Relocation	38,500			-
AWS Generator Repair	62,000		31,418	31,418
Versa Tube Building	15,000			-
FUND SHARE CAPITAL OUTLAY-56%	489,755	182,833	26,104	208,937
Unbudgeted Items				
FEMA Agreement - (Grant)	-	1,299	9,480	10,779
Hydro Static Hydraulic Pump	-	10,887		10,887
Hydra Stop Insertion Valve	-		12,339	12,339
DR6000 UV VIS Spectrophotometer			12,937	
TOTAL WATER CAPITAL OUTLAY	10,454,944	338,125	311,494	649,620
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,007,792	193,720	174,370	368,090

Capital Water Fund expenses for the second quarter totaled \$311,494, broken down as follows:

- **Downtown Groveland / BOF Water System Rehab Project:** \$66,155 invoiced by AM Consulting Engineers, Inc. for project design & plans, site visit and progress meetings.
- **Groveland Drought Resiliency Project:** \$54,886, which includes three sub-projects:
 - **Well Design:** \$32,822 for AM Consulting Engineers preparation of construction documents, technical specifications, and design of wellhead treatment facility
 - **Water Tank & Distribution:** \$4,510 for AM Consulting Engineers preparation of construction documents, contractor coordination, updates on encroachment permit traffic control plan submission, and review of pressure ratings and PRV locations.
 - **AWS-ATP Improvements:** \$17,554 for AM Consulting’s preparation of construction documents and design discussions, communication with PG&E, and preparation of streambed alteration permit.
- **New Programmable Logic Controllers (PLCs) for WTP:** \$44,793 paid to Lighthouse Electrical for the 25% deposit for the acceptance of the project, and change order for additional labor startup costs and onsite travel.
- **Enclosed Skid Steer:** \$27,356 paid to Bobcat Central, Inc for the water fund’s portion of the purchase.
- **Water Fill Station:** \$6,603 paid to AM Consulting Engineers to schedule submittal updates, call with contractors regarding NTP, confirmation of water fill equipment, and construction inspections.
- **Hach Spectrophotometer:** \$7,561 paid to Hach for the purchase of DR3900 equipment used for measuring process control for both water & wastewater.
- **Tank 4 Drainage Project:** \$11,862 paid to AM Consulting Engineers for design discussions regarding project components, development of plans.
- **AWS Generator Repair:** \$31,418 paid to Industrial Electric for diagnostic, testing, parts and materials.
- **FEMA Agreement:** \$9,480 paid to AM Consulting Engineers for agreement updates and preconstruction meeting and plan preparation.
- **Hydra Stop Insertion Valve:** \$12,339 paid to Tap Master, Inc for the water relocation project to eliminate water shut down of Unit 12.
- **DR6000 UV VIS Spectrophotometer:** \$12,937 paid to Hach for equipment replacement due to failure.

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,786	46,786
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(172)	311,315
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,100

FUND SHARE CAPITAL OUTLAY-56%	489,755	182,833	26,104	208,937
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- **Water Fund Share Capital Outlay:** \$26,104, which includes:
 - \$26,200 paid to Roseville Chevrolet for the purchase of a 2024 Chevrolet Silverado 1500 to replace Truck #3.
 - \$-96 refund from Fidelity National Title from the purchase of employee housing.

SEWER FUND

Sewer	2024/25 Annual			Year-to-date Actuals	CY Actual Vs. CY	CY Actual Vs. CY
	Budget	Quarter1	Quarter 2		Budget-Remaining	Budget-Remaining%
Fixed rates	\$ 1,777,191	\$ 444,780	\$ 444,493	\$ 889,273	\$ (887,918)	50%
Variable rates	548,256	187,189	133,799	\$ 320,988	(227,268)	41%
Other operating revenues	33,250	6,149	7,332	\$ 13,481	(19,769)	59%
Other nonoperating revenues	2,052,827	770,412	19,760	\$ 790,172	(1,262,655)	62%
Total Revenue	4,411,524	1,408,530	605,384	2,013,914	(2,397,610)	
Salaries	(983,570)	(188,273)	(208,335)	(396,608)	586,962	60%
Benefits	(395,081)	(137,541)	(69,970)	(207,511)	187,570	47%
Utilities	(180,860)	(45,466)	(42,020)	(87,486)	93,374	52%
Other operating expenses	(831,674)	(230,934)	(165,914)	(396,848)	434,826	52%
Leases	(2,204)	(565)	(395)	(960)	1,244	56%
Pension Unfunded Liability	(104,053)	(100,686)	0	(100,686)	3,367	3%
Total Expenses	(2,497,442)	(703,465)	(486,634)	(1,190,099)	1,307,343	
Capital Outlay (fixed assets)	(3,974,640)	(1,034,795)	(1,126,229)	(2,161,025)	1,813,615	46%
Net profit (loss)	\$ (2,060,558)	\$ (329,730)	\$ (1,007,479)	\$ (1,337,210)	\$ 723,348	
Debt Service Collections	330,529	82,699	82,700	165,399		
Debt Service:Prin/Interest	(77,781)	(31,418)	-	(31,418)		
	252,748	51,281	82,700	133,981		

REVENUE

Fixed and Variable Rates revenue are in line with the budget at the end of the second quarter. Fixed Rates totaled \$444,493 (50%) and Variable Rates totaled \$133,799 (59%). Other Operating Revenue received was \$7,332 (41%) for late penalty charges and fees. This line item is trending below budget due to no new sewer connections which was budgeted at \$10,000 for the fiscal year. Other Non-Operating Revenue received was \$19,760 (38%) in earned interest. Debt Service Collections totaled \$82,700 (50%).

EXPENSES

Expenses are in line with the budget at the end of the second quarter. Salaries totaled \$208,335 (40%), and Benefits amounted to \$69,970 (53%). Utilities were \$42,020 (48%), with \$26,527 of this total attributed to TPPA electricity expenses, along with costs for garbage, water and sewer fees.

Other Operating Expenses were \$ 165,914 (48%), which included significant items such as \$36,498 for annual permits \$35,870 for repairs & maintenance, \$21,079 in legal fees, and \$8,918 for chemicals, as well as fuel, lab testing, merchant fees, small tools, safety equipment, and

general engineering. Lease expenses of \$395 (44%) were paid for the copier and mail machines. The Pension Unfunded Liability was paid in full in the first quarter.

CAPITAL OUTLAY

SEWER CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project (Grant)	1,730,273	76,070	888,862	964,932
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,359,170	828,925	137,962	966,887
Sewer Treatment Plant Onsite Chlorine Generators	145,000		19,098	19,098
New Enclosed Skid Steer	82,280		58,133	58,133
Sludge Drying Bed Rehab	40,000			-
LS 2 and 14 Rehabs	270,583			-
Versa Tube Building	15,000			-
FUND SHARE CAPITAL OUTLAY-38%	332,334	124,065	17,713	141,778
Unbudgeted Items				
FEMA Agreement - (Grant)	-	612	4,461	5,073
Hydro Static Hydraulic Pump	-	5,123		5,123
TOTAL SEWER CAPITAL OUTLAY	3,974,640	1,034,795	1,126,229	2,161,024
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	2,244,367	958,113	232,906	1,191,019

Capital Sewer Fund expenses for the second quarter totaled \$1,126,229, broken down as follows:

- **Downtown Groveland/BOF Sewer Collection Rehab Project:** \$888,862 which includes \$867,353 paid to Moyle Excavation Inc for progress payments, \$15,920 to AM Consulting Engineers for construction inspections and State site visit, document and plan reviews.
- **Wastewater Treatment Plant Improvement Project:** \$137,962 which includes \$126,438 paid to Sierra Mountain Construction in progress payments, and \$6,322 was placed in an escrow account at F&M Bank for retention. Engineering fees of \$4,430 were paid to AM Consulting Engineers for construction updates and inspections. The remaining expenses of \$772 were for project light fixtures purchased from Amazon.
- **Sewer Treatment Plant Onsite Chlorine Generators:** \$19,098 paid to Evoqua Water Technologies for the 20% submittal approval for the Xylem OSEC B unit.
- **Enclosed Skid Steer:** \$58,133 paid to Bobcat Central, Inc for the sewer fund’s portion of the purchase.
- **FEMA Agreement:** \$4,461 paid to AM Consulting Engineers for agreement updates and preconstruction meeting and plan preparation.

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,786	46,786
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(172)	311,315
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,100

FUND SHARE CAPITAL OUTLAY-38%	332,334	124,065	17,713	141,778
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- **Sewer Fund Share Capital Outlay:** \$17,713, which includes:
 - \$17,778 paid to Roseville Chevrolet for the purchase of a 2024 Chevrolet Silverado 1500 to replace Truck #3.
 - \$-65 refund from Fidelity National Title from the purchase of employee housing.

FIRE FUND

Fire	2024/25 Annual Budget		Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 1,345,393	\$ 84,253	\$ 171,544	\$ 255,798	\$ (1,089,595)	81%	
Other operating revenues	24,500	7,262	95,604	\$ 102,866	78,366	-320%	
Other nonoperating revenues	155,953	89,400	7,967	\$ 97,366	(58,587)	38%	
Total Revenues	1,525,846	180,915	275,115	456,030	(1,069,816)		
Salaries and benefits	(159,398)	(24,786)	(16,709)	(41,495)	117,903	74%	
Cal Fire Contract	(1,435,548)	0	(511,770)	(511,770)	923,778	64%	
Utilities	(26,250)	(5,004)	(4,595)	(9,599)	16,651	63%	
Leases	(290)	(74)	(52)	(126)	164	56%	
Other operating expenses	(205,484)	(38,337)	(24,088)	(62,425)	143,059	70%	
Tfr. to PERS Unfunded Liability	(110,803)	(107,218)	0	(107,218)	3,585	3%	
Total Expenses	(1,937,773)	(175,419)	(557,214)	(732,633)	1,205,138		
Capital Outlay (fixed assets)	(63,728)	(16,324)	(2,331)	(18,655)	45,073	71%	
Net Profit (Loss)	\$ (475,655)	\$ (10,829)	\$ (284,430)	\$ (295,259)	\$ 180,396		

REVENUE

The Fire Fund revenue is sourced from property taxes, equipment rental revenue, earned interest, and grant funding, with property taxes typically paid in the second and fourth quarters each year. Due to a delay at the County level, the majority of tax revenue will be received in quarters three and four this fiscal year. Total revenue for the second quarter was \$275,115, which is below budget as expected. This is made up of \$171,544 (19%) in Property Taxes. Other Operating Revenues received was \$95,604 (100%) from the rental of fire equipment during the summer months. Other Non-Operating revenue received was \$7,967 (62%) from earned interest.

EXPENSES

The Fire Fund expenses are in line with the budget at the end of the second quarter. Salaries and Benefits totaled \$16,709 (26%). The Schedule A CalFire contract expense was \$511,770 (36%) which covers both the first and second quarters. Utilities totaled \$4,595 (37%), and Lease payments for the copier and mail machine were \$52 (44%).

Other Operating Expenses totaled \$24,088 (30%), which includes \$3,584 for repairs & maintenance, and \$5,447 for fuel. Subscriptions and internet fees totaled \$5,312.46 due to

reclassification of AT&T invoices for the firehouse's fiber optic and VOIP lines billed in the first quarter. Other expenses in this category include office supplies, janitorial, public relations, and legal services. The Pension Unfunded Liability was paid in full in the first quarter.

CAPITAL OUTLAY

FIRE CAPITAL OUTLAY		Quarter 1	Quarter 2	2024/25 YTD Spent
CIP Project	Adopted 24/25			
Firehouse Flooring	20,000			
FUND SHARE CAPITAL OUTLAY-5%	43,728	16,324	2,331	18,655
TOTAL FIRE CAPITAL OUTLAY	63,728	16,324	2,331	18,655

Capital Fire Fund expenses for the second quarter totaled \$2,331, broken down as follows:

- **Firehouse Flooring Project:** \$0 There were no expenses during this period.

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,785	46,785
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(171)	311,316
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,101

FUND SHARE CAPITAL OUTLAY-5%	43,728	16,324	2,331	18,655
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- **Fire Fund Share Capital Outlay:** \$2,331, which includes:
 - \$2,340 paid to Roseville Chevrolet for the purchase of a 2024 Chevrolet Silverado 1500 to replace Truck #3.
 - \$-9 refund from Fidelity National Title from the purchase of employee housing.

PARKS FUND

Parks	2024/25 Annual Budget		Quarter 1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 117,667	\$ 7,261	\$ 14,917	\$ 22,178	\$ (95,489)	81%	
Other operating revenues	6,850	2,776	1,055	\$ 3,831	(3,019)	44%	
Other nonoperating revenues	824,102	22,782	429,220	\$ 452,002	(372,100)	45%	
Total Revenue	948,619	32,819	445,192	478,011	(470,608)		
Salaries and benefits	(52,260)	(7,951)	(13,199)	(21,150)	31,110	60%	
Utilities	(45,494)	(35,996)	(17,961)	(53,957)	(8,463)	-19%	
Leases	(58)	(15)	(10)	(25)	33	56%	
Other operating expenses	(47,151)	(12,667)	(14,031)	(26,698)	20,453	43%	
Tfr. to PERS Unfunded Liability	(2,738)	(2,650)	0	(2,650)	88	3%	
Total Expenses	(147,701)	(59,279)	(45,201)	(104,480)	43,222		
Capital outlay (fixed assets)	(1,099,621)	(410,773)	(441,612)	(852,386)	247,235	22%	
Net Profit (Loss)	\$ (298,703)	\$ (437,232)	\$ (41,621)	\$ (478,855)	\$ (180,152)		

REVENUE

The Park Fund revenue is right on budget at the end of the second quarter. Property taxes received totaled \$14,917 (19%), with additional funds expected in the third and fourth quarters. Other Operating Revenue amounted to \$1,055 (56%), which includes use fees and Dog Park permits.

Other Non-Operating Revenue was \$429,220 (55%), consisting of \$396,823 in CalTrans reimbursements for the Clean CA Local Grant – Groveland Asset Rehabilitation and Beautification Project, \$14,927 from cell tower rentals, \$11,995 reimbursement from TCTC for the grant application of the Hetch Hetchy Railroad Trail Project - Phase II, \$1,596 in donations, and \$3,879 in earned interest.

EXPENSES

Park Fund expenses are in line with the budget at the end of the second quarter apart from Utilities which ran higher in the first quarter due to summer activities. Salaries and Benefits totaled \$13,199 (40%). Utilities totaled \$17,961 (119%), primarily due to a \$15,070 charge for GCSD water consumption caused by a water line break and a sprinkler timer malfunction, both of which have since been fixed. This amount also includes garbage and electricity charges. Lease payments of \$10 (44%) were made for the mail and copier machines.

Other operating expenses totaled \$14,031 (57%), with larger expenses consisting of \$7,227 for janitorial services, and \$4,996 for repairs & maintenance as well as costs for the Dog Park, public relations, and supplies. The Pension Unfunded Liability was paid in full in the first quarter.

CAPITAL OUTLAY

PARK CAPITAL OUTLAY				
Projects	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Groveland Asset Rehabilitation and Beautification Project - (Grant)	905,875	384,265	430,955	815,220
Hetch Hetchy RR Trail - Phase I - Grant	185,000	7,234	9,906	17,140
FUND SHARE CAPITAL OUTLAY-1%	8,746	3,265	466	3,731
Hetch Hetchy RR Project Land Acquisition		4,053	285	4,338
Hetch Hetchy RR Project Phase II - TCTC Grant		11,955		11,955
TOTAL PARK CAPITAL OUTLAY	1,099,621	410,773	441,612	852,386
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	8,746	19,274	751	20,025

Capital Park Fund expenses for the second quarter totaled \$441,612, broken down as follows:

- **Groveland Asset Rehabilitation and Beautification Project:** \$430,955 of this amount, \$402,715 was paid to Njirich & Sons for the remaining construction portion of the project, \$11,042 to Vacker Inc. for signage, \$11,785 for AM Consulting Engineers for project change orders, daily reports and construction updates. Other expenses were for sign design, trash can inserts and other hardware and supplies.
- **Hetch Hetchy Railroad Trail Project Phase I:** \$9,906 paid to Provost and Pritchard Consultants for PAED project approval and environmental documentation, design and collaboration meetings.
- **Hetch Hetchy Railroad Project Land Acquisition:** \$285 paid to Benchmark Engineering for meeting time.

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,785	46,785
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(171)	311,316
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,101

FUND SHARE CAPITAL OUTLAY-1%	8,746	3,265	466	3,731
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- **Park Fund Share Capital Outlay:** \$466, which includes:
 - \$468 paid to Roseville Chevrolet for the purchase of a 2024 Chevrolet Silverado 1500 to replace Truck #3.
 - \$-2 refund from Fidelity National Title from the purchase of employee housing.

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 2nd Quarter Ending December 2024

Total - District-Wide	2024/25 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 3,427,255	\$ 860,162	\$ 859,783	\$ 1,719,945	\$ (1,707,310)	50%
Variable rates	1,482,676	583,242	364,168	947,410	(535,266)	36%
Property taxes	1,463,060	91,514	186,461	277,975	(1,185,086)	81%
Other operating revenues	150,857	43,063	135,626	178,688	27,831	-18%
Other nonoperating revenues	13,342,281	990,619	640,319	1,630,939	(11,711,342)	88%
Total Revenues	19,866,129	2,568,600	2,186,357	4,754,957	(15,111,172)	
Salaries and benefits	(3,349,039)	(794,375)	(644,705)	(1,439,080)	1,909,959	57%
Cost of water	(166,341)	(56,586)	(49,654)	(106,240)	60,101	36%
Utilities	(458,665)	(149,435)	(122,374)	(271,809)	186,856	41%
Cal Fire contract	(1,435,548)	-	(511,770)	(511,770)	923,778	64%
Other operating expenses	(2,309,188)	(632,042)	(469,013)	(1,101,056)	1,208,132	52%
Leases: prin+interest	(10,800)	(1,486)	(6,040)	(7,551)	3,249	30%
Transfer to Pension	(370,935)	(358,934)	-	(358,934)	12,001	3%
Total Expenses	(8,100,516)	(1,992,858)	(1,803,556)	(3,796,440)	4,304,075	
Capital outlay (fixed assets)	(15,592,933)	(1,800,017)	(1,881,666)	(3,681,683)	11,911,250	76%
Net profit (loss)	\$ (3,827,320)	\$ (1,224,275)	\$ (1,498,865)	\$ (2,723,166)	\$ 1,104,153	
Debt Service Collections	941,683	239,920	239,942	479,862		
Debt Service: Prin/Interest	(119,054)	(49,282)	-	(49,282)		
	822,629	190,638	239,942	430,580		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Water	2024/25 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,650,064	\$ 415,382	\$ 415,290	\$ 830,672	\$ (819,392)	50%
Variable rates	934,420	396,053	230,369	\$ 626,422	(307,998)	33%
Other operating revenues	86,257	26,876	31,635	\$ 58,511	(27,746)	32%
Other nonoperating revenues	10,309,399	108,026	183,372	\$ 291,398	(10,018,001)	97%
Total Revenue	12,980,140	946,337	860,666	1,807,003	(11,173,138)	
Salaries	(1,227,936)	(257,439)	(246,383)	(503,822)	724,114	59%
Benefits	(530,794)	(178,386)	(90,109)	(268,495)	262,299	49%
Cost of water	(166,341)	(56,586)	(49,654)	(106,240)	60,101	36%
Utilities	(206,061)	(62,969)	(57,798)	(120,767)	85,294	41%
Other operating expenses	(1,224,879)	(350,105)	(264,980)	(615,085)	609,794	50%
Leases	(8,248)	(832)	(5,583)	(6,415)	1,833	22%
Pension Unfunded Liability	(153,341)	(148,380)	-	(148,380)	4,961	3%
Total Expenses	(3,517,600)	(1,054,697)	(714,507)	(1,769,204)	1,748,395	
Capital outlay (Fixed assets)	(10,454,944)	(338,125)	(311,494)	(649,619)	9,805,325	94%
Net profit (loss)	\$ (992,404)	\$ (446,485)	\$ (165,334)	\$ (611,819)	\$ 380,582	
Debt Service Collections	611,154	157,221	157,242	314,463		
Debt Service Prin/Interest	(41,273)	(17,864)	-	(17,864)		
	569,881	139,357	157,242	296,599		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Sewer	2024/25 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,777,191	\$ 444,780	\$ 444,493	\$ 889,273	\$ (887,918)	50%
Variable rates	548,256	187,189	133,799	\$ 320,988	(227,268)	41%
Other operating revenues	33,250	6,149	7,332	\$ 13,481	(19,769)	59%
Other nonoperating revenues	2,052,827	770,412	19,760	\$ 790,172	(1,262,655)	62%
Total Revenue	4,411,524	1,408,530	605,384	2,013,914	(2,397,610)	
Salaries	(983,570)	(188,273)	(208,335)	(396,608)	586,962	60%
Benefits	(395,081)	(137,541)	(69,970)	(207,511)	187,570	47%
Utilities	(180,860)	(45,466)	(42,020)	(87,486)	93,374	52%
Other operating expenses	(831,674)	(230,934)	(165,914)	(396,848)	434,826	52%
Leases	(2,204)	(565)	(395)	(960)	1,244	56%
Pension Unfunded Liability	(104,053)	(100,686)	0	(100,686)	3,367	3%
Total Expenses	(2,497,442)	(703,465)	(486,634)	(1,190,099)	1,307,343	
Capital Outlay (fixed assets)	(3,974,640)	(1,034,795)	(1,126,229)	(2,161,025)	1,813,615	46%
Net profit (loss)	\$ (2,060,558)	\$ (329,730)	\$ (1,007,479)	\$ (1,337,210)	\$ 723,348	
Debt Service Collections	330,529	82,699	82,700	165,399		
Debt Service:Prin/Interest	(77,781)	(31,418)	-	(31,418)		
	252,748	51,281	82,700	133,981		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Total - Governmental Funds	2024/25 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 1,463,060	\$ 91,514	\$ 186,461	\$ 277,975	\$ (1,185,086)	81%
Other operating revenues	\$ 31,350	\$ 10,038	\$ 96,659	106,697	75,347	-240%
Other nonoperating revenues	\$ 980,055	\$ 112,181	\$ 437,187	549,369	(430,686)	44%
Total Revenues	2,474,465	213,733	720,307	934,040	(1,540,425)	
Salaries and benefits	(211,658)	(32,737)	(29,907)	(62,644)	149,014	70%
Utilities	(71,744)	(41,000)	(22,557)	(63,557)	8,187	11%
Cal Fire Contract	(1,435,548)	-	(511,770)	(511,770)	923,778	64%
Other operating expenses	(252,635)	(51,003)	(38,119)	(89,123)	163,512	65%
Leases	(348)	(89)	(62)	(152)	196	56%
Transfer to Pension/Unfunded	(113,541)	(109,868)	-	(109,868)	3,673	3%
Total Expenses	(2,085,474)	(234,697)	(602,416)	(837,113)	1,248,361	
Capital outlay (fixed assets)	(1,163,349)	(427,097)	(443,943)	(871,041)	292,308	25%
Net profit (loss)	\$ (774,358)	\$ (448,061)	\$ (326,052)	\$ (774,114)	\$ 243	

Budget to Actual 1st Quarter Report

Groveland Community Services District

Fire	2024/25 Annual Budget		Quarter 1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 1,345,393	\$ 84,253	\$ 171,544	\$ 255,798	\$ (1,089,595)	81%	
Other operating revenues	24,500	7,262	95,604	\$ 102,866	78,366	-320%	
Other nonoperating revenues	155,953	89,400	7,967	\$ 97,366	(58,587)	38%	
Total Revenues	1,525,846	180,915	275,115	456,030	(1,069,816)		
Salaries and benefits	(159,398)	(24,786)	(16,709)	(41,495)	117,903	74%	
Cal Fire Contract	(1,435,548)	0	(511,770)	(511,770)	923,778	64%	
Utilities	(26,250)	(5,004)	(4,595)	(9,599)	16,651	63%	
Leases	(290)	(74)	(52)	(126)	164	56%	
Other operating expenses	(205,484)	(38,337)	(24,088)	(62,425)	143,059	70%	
Tfr. to PERS Unfunded Liability	(110,803)	(107,218)	0	(107,218)	3,585	3%	
Total Expenses	(1,937,773)	(175,419)	(557,214)	(732,633)	1,205,138		
Capital Outlay (fixed assets)	(63,728)	(16,324)	(2,331)	(18,655)	45,073	71%	
Net Profit (Loss)	\$ (475,655)	\$ (10,829)	\$ (284,430)	\$ (295,259)	\$ 180,396		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Parks	2024/25 Annual			Year-to-date		CY Actual Vs. CY	
	Budget	Quarter1	Quarter 2	Actuals	Budget-Remaining \$	Budget-Remaining%	
Property taxes	\$ 117,667	\$ 7,261	\$ 14,917	\$ 22,178	\$ (95,489)	81%	
Other operating revenues	6,850	2,776	1,055	\$ 3,831	(3,019)	44%	
Other nonoperating revenues	824,102	22,782	429,220	\$ 452,002	(372,100)	45%	
Total Revenue	948,619	32,819	445,192	478,011	(470,608)		
Salaries and benefits	(52,260)	(7,951)	(13,199)	(21,150)	31,110	60%	
Utilities	(45,494)	(35,996)	(17,961)	(53,957)	(8,463)	-19%	
Leases	(58)	(15)	(10)	(25)	33	56%	
Other operating expenses	(47,151)	(12,667)	(14,031)	(26,698)	20,453	43%	
Tfr. to PERS Unfunded Liability	(2,738)	(2,650)	0	(2,650)	88	3%	
Total Expenses	(147,701)	(59,279)	(45,201)	(104,480)	43,222		
Capital outlay (fixed assets)	(1,099,621)	(410,773)	(441,612)	(852,386)	247,235	22%	
Net Profit (Loss)	\$ (298,703)	\$ (437,232)	\$ (41,621)	\$ (478,856)	\$ (180,152)		

Groveland Community Services District
 FY 2024/25
 Capital Outlay

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,786	46,786
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(172)	311,315
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,100

**Groveland Community Services District
FY 2024/25
Capital Outlay**

WATER CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Downtown Groveland/BOF Water System Rehab Project (Grant - CDBG)	3,250,754		66,155	66,155
General Water Improvements	40,000			-
Treatment Plant General Improvements/Replacements	27,500			-
Big Creek-2G Clearwell, Butler Way Bypass - (Grant)	-	35,000		35,000
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	6,129,398	106,742	54,886	161,628
New OSG Unit @ 2G	7,943			-
New Programmable Logic Controllers (PLCs) for WTP	121,000		44,793	44,793
New Enclosed Skid Steer	38,720		27,356	27,356
Duramax Flow Meter	5,874			-
Water Fill Station - (Grant)	67,000	1,365	6,603	7,968
HACH Spectrophotometer	11,500		7,561	7,561
Tank 4 Drainage Project	150,000		11,862	11,862
Airport Water Line Relocation	38,500			-
AWS Generator Repair	62,000		31,418	31,418
Versa Tube Building	15,000			-
FUND SHARE CAPITAL OUTLAY-56%	489,755	182,833	26,104	208,937
Unbudgeted Items				
FEMA Agreement - (Grant)	-	1,299	9,480	10,779
Hydro Static Hydraulic Pump	-	10,887		10,887
Hydra Stop Insertion Valve	-		12,339	12,339
DR6000 UV VIS Spectrophotometer			12,937	
TOTAL WATER CAPITAL OUTLAY	10,454,944	338,125	311,494	649,619
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,007,792	193,720	174,370	368,089

Groveland Community Services District
FY 2024/25
Capital Outlay


SEWER CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project (Grant)	1,730,273	76,070	888,862	964,932
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,359,170	828,925	137,962	966,887
Sewer Treatment Plant Onsite Chlorine Generators	145,000		19,098	19,098
New Enclosed Skid Steer	82,280		58,133	58,133
Sludge Drying Bed Rehab	40,000			-
LS 2 and 14 Rehabs	270,583			-
Versa Tube Building	15,000			-
FUND SHARE CAPITAL OUTLAY-38%	332,334	124,065	17,713	141,778
Unbudgeted Items				
FEMA Agreement - (Grant)	-	612	4,461	5,073
Hydro Static Hydraulic Pump	-	5,123		5,123
TOTAL SEWER CAPITAL OUTLAY	3,974,640	1,034,795	1,126,229	2,161,025
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	2,244,367	958,113	232,906	1,191,019

Groveland Community Services District
 FY 2024/25
 Capital Outlay

FIRE CAPITAL OUTLAY		Quarter 1	Quarter 2	2024/25 YTD Spent
CIP Project	Adopted 24/25			
Firehouse Flooring	20,000			
FUND SHARE CAPITAL OUTLAY-5%	43,728	16,324	2,331	18,655
TOTAL FIRE CAPITAL OUTLAY	63,728	16,324	2,331	18,655

Groveland Community Services District
 FY 2024/25
 Capital Outlay

PARK CAPITAL OUTLAY				
Projects	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Groveland Asset Rehabilitation and Beautification Project - (Grant)	905,875	384,265	430,955	815,220
Hetch Hetchy RR Trail - Phase I - Grant	185,000	7,234	9,906	17,140
FUND SHARE CAPITAL OUTLAY-1%	8,746	3,265	466	3,731
Hetch Hetchy RR Project Land Acquisition		4,053	285	4,338
Hetch Hetchy RR Project Phase II - TCTC Grant		11,955		11,955
TOTAL PARK CAPITAL OUTLAY	1,099,621	410,773	441,612	852,386
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	8,746	19,274	751	20,025

GROVELAND COMMUNITY SERVICES DISTRICT									
Quarterly Investment/Treasurer's Report									
Quarter Balances @ 12/31/2024									
Cash Accounts	Acct	Interest Rate	YTD Interest Jan-Dec 2024	Enterprise & D/G Funds			Government Funds		G/L Totals
				Water	Sewer	Grunsky	Fire	Parks	
Mechanics Bank Operating Account	4498	0	-	(23,315.63)	325,710.11	3,888.18	406,021.49	(424,276.98)	288,027.17
Mechanics Bank Payroll Account	2426	0	-	47,428.77	56,974.64		46,814.85	47,537.72	198,755.98
LAIF	5001	4.62%	1,888.21	17,034.61	18,545.82	3,357.03	3,751.09	36.95	42,725.50
CA Class Bond Payment Reserve	01-029	4.64%	120,651.39	1,467,444.17	1,149,218.97				2,616,663.14
CA Class General Interest	9001	4.64%	107,871.61	909,167.54	164,715.84	5,042.72	423,494.22	136,134.41	1,638,554.73
Mechanics General Investment Fund	1230	4.67%	73,682.87	33,239.38	112,964.91	5,057.05	195,530.15	108,941.38	455,732.87
Mechanics Checking	4285		-	1,816,564.01					1,816,564.01
Mechanics Park Asset Fund	1235	4.66%	8,014.13					384.32	384.32
Cash Drawer				168.00	132.00				300.00
Petty Cash				100.00	100.00				200.00
				4,267,830.84	1,828,362.29	17,344.98	1,075,611.80	(131,242.20)	7,057,907.72
2024 YTD Interest Earned		Jan-Dec	\$ 312,108.21						
"I certify that the District investments have been made in accordance with the Investment Policy. I further certify that the District has adequate revenue to cover its operating expense for the next six months, in accordance with California Government Code Sections 53646 (b) (2) and (3) respectively."									
Name				Title	General Manager		Date	2-19-2025	



BOARD MEETING AGENDA SUBMITTAL

TO: GCSB Board of Directors

FROM: Michelle Ronning, Finance Officer

DATE: February 25, 2025

SUBJECT: **Agenda Item 6B:** Review of the Groveland Community Services District California Employer’s Retiree Benefit Trust (CERBT)

RECOMMENDED ACTION:

Staff recommends the following action:

This item is for review and discussion only at this time, with a CalPERS representative presentation at an upcoming regular board meeting.

BACKGROUND:

The California Employers' Retiree Benefit Trust (CERBT) Fund is a multiple-employer tax-exempt trust established under Section 115 of the Internal Revenue Code to prefund Other Post-Employment Benefits (OPEB) for eligible California public agencies. Administered by CalPERS, CERBT receives employer contributions to cover the health and other post-employment benefit costs for retirees and their beneficiaries.

The District entered into an agreement with CalPERS CERBT on January 6, 2014, and began funding the Trust in July 2014. Contributions continued until the total OPEB liability was fully funded in fiscal year 2018-19. As of December 31, 2024, the District's valuation assets total \$1,290,189, with a funding status of 106%.

The CERBT Trust offers agencies three investment strategies, ranging from less conservative to more conservative. The District is currently enrolled in the Strategy 3 Portfolio, which carries the lowest risk level and has an expected rate of return of 5.8%. Since 2014, investment earnings have totaled \$331,133, with total expenses amounting to \$7,423.

Staff has been in contact with CalPERS CERBT plan representatives and will be collaborating with them to gain a deeper understanding of the trust to make full use of its benefits with a presentation by the representative at a future board meeting.

FINANCIAL IMPACTS:

None

ATTACHMENTS:

CERBT Account Update Summary as of December 31, 2024

CERBT Account Update Summary

Groveland Community Services District

as of December 31, 2024



OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by Demsey, Filliger, and Associates	
Valuation Date	6/30/2021
Measurement Date	6/30/2021
Total OPEB Liability (TOL)	\$1,219,800
Valuation Assets	\$1,290,189
Net OPEB Liability (NOL)	(\$70,389)
Funded Status	106%
Actuarially Determined Contribution (ADC)	--
CERBT Asset Allocation Strategy	Strategy 3
Discount Rate	6.00%

CERBT Account Summary

As of December 31, 2024	Strategy 3
Initial contribution (06/30/2014)	\$69,538
Additional contributions	\$885,418
Disbursements	\$0
CERBT expenses	(\$7,423)
Investment earnings	\$331,133
Total assets	\$1,278,666
Annualized net rate of return* (06/30/2014-12/31/2024 = 10.50 years)	3.94%

*Net rate of return is unaudited and includes rounding variances.

Cash Flow Summary by Fiscal Year

Fiscal Year	Contributions	Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets
2006-07	\$0	\$0	\$0	\$0	\$0
2007-08	\$0	\$0	\$0	\$0	\$0
2008-09	\$0	\$0	\$0	\$0	\$0
2009-10	\$0	\$0	\$0	\$0	\$0
2010-11	\$0	\$0	\$0	\$0	\$0
2011-12	\$0	\$0	\$0	\$0	\$0
2012-13	\$0	\$0	\$0	\$0	\$0
2013-14	\$69,538	\$0	\$0	\$0	\$69,538
2014-15	\$162,000	\$0	\$111	(\$68)	\$231,581
2015-16	\$175,200	\$0	\$12,231	(\$268)	\$418,700
2016-17	\$180,450	\$0	\$28,232	(\$631)	\$614,790
2017-18	\$182,768	\$0	\$57,315	(\$1,170)	\$826,101
2018-19	\$185,000	\$0	\$116,866	(\$1,882)	\$1,069,941
2019-20	\$0	\$0	\$185,009	(\$2,817)	\$1,137,149
2020-21	\$0	\$0	\$339,560	(\$3,849)	\$1,290,667
2021-22	\$0	\$0	\$201,272	(\$4,938)	\$1,151,290
2022-23	\$0	\$0	\$219,839	(\$5,910)	\$1,168,885
2023-24	\$0	\$0	\$293,609	(\$6,917)	\$1,241,648
as of 12/31/2024	\$0	\$0	\$331,133	(\$7,423)	\$1,278,666

CERBT/CEPPT Investment Returns

Periods ended November 30, 2024

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$20,243,751,704	2.80%	2.02%	7.90%	19.16%	2.90%	6.89%	6.50%	5.63%
Benchmark		2.76%	1.90%	7.77%	18.85%	2.67%	6.63%	6.17%	5.25%
CERBT Strategy 2 (Inception October 1, 2011)	\$2,156,511,746	2.43%	1.41%	7.06%	16.21%	1.13%	4.91%	5.22%	6.58%
Benchmark		2.36%	1.28%	6.92%	15.91%	0.97%	4.72%	4.94%	6.32%
CERBT Strategy 3 (Inception January 1, 2012)	\$811,063,838	2.10%	0.97%	6.30%	13.88%	0.22%	3.61%	4.15%	5.01%
Benchmark		2.03%	0.85%	6.16%	13.60%	0.09%	3.46%	3.92%	4.75%
CERBT Total	\$23,211,327,288								
CEPPT Strategy 1 (Inception October 1, 2019)	\$213,451,241	2.32%	1.51%	6.77%	15.58%	1.97%	5.04%	-	5.33%
Benchmark		2.27%	1.40%	6.69%	15.44%	1.78%	4.90%	-	5.21%
CEPPT Strategy 2 (Inception January 1, 2020)	\$67,862,206	1.79%	0.87%	5.54%	11.92%	0.46%	-	-	2.59%
Benchmark		1.72%	0.76%	5.42%	11.78%	0.36%	-	-	2.47%
CEPPT Total	\$281,313,447								

CERBT Portfolios

Portfolios	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Expected Return	6.4%	6.1%	5.8%
Standard Deviation	11.5%	9.5%	8.1%

CERBT Portfolio Details

Asset Classification	Benchmark	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Global Equity	MSCI All Country World Index IMI (Net)	49% ±5%	34% ±5%	23% ±5%
Fixed Income	Bloomberg Long Liability Index	23% ±5%	41% ±5%	51% ±5%
Real Estate Investment Trusts (REITs)	FTSE EPRA/NAREIT Developed Index (Net)	20% ±5%	17% ±5%	14% ±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5% ±3%	5% ±3%	9% ±3%
Commodities	S&P GSCI Total Return Index	3% ±3%	3% ±3%	3% ±3%
Cash	91-Day Treasury Bill	- +2%	- +2%	- +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, not-for-profit
 - Fee is applied daily to assets under management
 - 8.5 basis points - CERBT
 - 25 basis points - CEPPT

Financial Reporting

- CERBT provides audited and compliant GASB 75 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in January each year

CERBT FNP Fiscal Year	Availability
<u>2020-21</u>	Available at <u>https://www.calpers.ca.gov/cerbt</u>
<u>2021-22</u>	
<u>2022-23</u>	

Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Section 115 Trusts & 457 Outreach Manager	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	Therese.Luo@calpers.ca.gov	(916) 795-2983	(916) 213-2879
Danny Kaufman	Outreach & Support Analyst	Daniel.Kaufman@calpers.ca.gov	(916) 795-8278	(916) 440-3821
Katie Nguyen	Outreach & Support Analyst	Katie.Nguyen@calpers.ca.gov	(916) 795-8248	(916) 715-1911
Colleen Cain-Herrback	Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CEPPT
CERBT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CERBT
CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System	www.your-fundaccount.com/calpers

TO: GCSB Board of Directors

FROM: Michelle Ronning, Finance Officer

DATE: February 25, 2025

SUBJECT: **Agenda Item 6C:** Approval of the Mid-Year 2024/25 Budget Adjustment to Include Non-Budgeted Items, Items Previously Approved by the Board, the Addition and Modifications of the Capital Outlay/Project Schedules and Operating Expense Adjustments

RECOMMENDED ACTION:

Staff recommends the following action:

I move to adopt Resolution 08-2025 Approving Mid-Year 2024/25 Budget Adjustment to Include Non-Budgeted Items, Items Previously Approved by the Board, the Addition and Modifications of the Capital Outlay/Project Schedules and Operating Expense Adjustments.

BACKGROUND:

As we reach the midpoint of Fiscal Year 2024/25, a comprehensive review of the District's budget has been completed, and proposed adjustments are now being presented for the Board's consideration. This mid-year review provides an opportunity to assess financial performance by comparing actual expenditures and revenues to the original budget projections. It helps identify areas that are over or under budget, ensuring the District stays on track. Additionally, the review ensures that the budget remains aligned with the District's strategic goals and priorities, enabling us to redirect funds as needed to areas requiring more attention.

The proposed adjustments include previously approved expenditures and modifications to reflect changes in operating revenues, expenses, and capital outlay since the initial budget approval on June 11, 2024. Several unforeseen capital projects and equipment replacements have arisen, and some project costs have exceeded the original budget due to delays and higher construction costs. These issues were previously discussed in Board meetings by the District's Operations Manager. Further details on each proposed amendment can be found in Attachment A.

In general, adjustments across funds reflect various changes. There has been a decrease in revenue and associated capital expenditure for the purchase of a second property for employee housing, as the acquisition is unlikely to occur this fiscal year. Additionally, interest revenues have decreased due to lower bank interest rates and reduced bank balances. Salary and benefit savings in the Administration budget have resulted from an

employee on leave, while increases in the Operations budget accommodate MOU provisions. In the Capital Outlay fund share, there are savings from property and equipment purchases that came in under budget.

Specific adjustments within funds include the following:

Water Fund: An increase of \$133,343, driven by a slight decrease in revenue and increased expenses for the water rate study, subscription services, legal services, and utilities. There are capital expenditures for projects that went over budget, as well as the replacement of necessary equipment. It also accounts for projects that will not be completed this fiscal year such as the Tank 4 Drainage Project.

Sewer Fund: A decrease of \$259,611, resulting from equipment purchases coming in under budget and projects not being completed this fiscal year such as the Lift Station 2 & 14 Rehabilitation and the Sludge Drying Bed projects. This reduction offsets the increase in operating expenses for the sewer rate study and legal services.

Fire Fund: A decrease of \$53,426, primarily due to an additional \$103,900 in equipment rental revenue. This revenue increase offsets higher expenses related to the fire tax measure election cost and the carryover of the Firehouse Kitchen Remodel Project from the FY24 adopted budget, in addition to the Firehouse Flooring project not being completed.

Park Fund: A decrease of \$42,533, reflecting an \$11,812 revenue increase from TCTC for reimbursement of expenses related to the Hetch Hetchy Railroad Trail Project grant application, along with additional donations. This is offset by reduced capital outlay expenses and increased janitorial and utility costs.

The figures presented today include the salary adjustments recommended by Bryce Consulting, as reviewed at the February 11, 2025, Board Meeting, as well as the purchase of a wide-format document scanner to digitize and preserve property files and engineering drawings. Capital projects that will not be completed during this budget period will be reevaluated in the next budget cycle. No transfers between funds are being requested.

FINANCIAL IMPACTS:

The individual budget changes are shown in Attachment A.

ATTACHMENTS:

1. Resolution 08-2025
2. Attachment A - 2024/25 Mid-Year Budget Adjustment
3. Attachment B – Compensation Study Recommended Salary Adjustments
4. Attachment C – Wide Format Scanner Request Memo

RESOLUTION 08-2025

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT APPROVING A MID-YEAR 2024/25 BUDGET ADJUSTMENT TO INCLUDE NON-BUDGETED ITEMS, ITEMS PREVIOUSLY APPROVED BY THE BOARD, THE ADDITION AND MODIFICATIONS OF THE CAPITAL OUTLAY/PROJECT SCHEDULES AND OPERATING EXPENSE ADJUSTMENTS.

WHEREAS, the Groveland Community Services District (herein referred to as District) is a local government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, the District adopts its budget by July 1 on a fiscal year basis as required by law and to serve as a spending plan for the services provides; and

WHEREAS, fluctuations in revenue and expenses from the adopted budget are expected and District practice is to recognize and approve these fluctuations in a budget adjustment conducted after the first six months of the fiscal year have passed; and

WHEREAS, the Finance Officer has prepared a proposed modified budget for the 2024/25 fiscal year, which is included herein as Attachment A and further supported by Attachments B and C.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT DOES HEREBY *adopt Resolution 08-2025 Approving a Mid-Year 2024/25 Budget Adjustment as detailed in Attachment A, to Include Non-Budgeted Items, Items Previously Approved by the Board, the Addition and Modifications of the Capital Outlay/Project Schedules and Operating Expense Adjustments.*

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Groveland Community Services District on February 25, 2025, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVE:

Nancy Mora, Board President

ATTEST:

Rachel Pearlman, Board Secretary

CERTIFICATE OF SECRETARY

I, Rachel Pearlman, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on February 25, 2025.

DATED: _____

Attachment A - Resolution 08-2025

2024/25 Mid Year Budget Adjustments

Water Fund

Proposed FY 24/25 Mid Year Adjustments	Budgeted	Proposed	Increase / (Decrease)	Comments	Board Approved Item
Revenue					
Interest .5% Late Penalty (UB)	2,150	2,650	500	Increase to actuals	
Employee Housing Home Loan	196,000	174,218	(21,782)	Decrease to actuals - purchase came in under budget with corresponding reimbursement	
Employee Housing Home Loan	196,000	-	(196,000)	Decrease to actuals - second property purchase will not be in FY25. Offset by reduced capital expense.	
IRWMP Water Fill Station Grant Revenue	139,511	154,291	14,780	Increase - To account for \$25k additional grant funds and reduce by \$10,220 revenue received in FY24 after budget adoption	
Interest Earned-Mechanics	25,000	15,000	(10,000)	Decrease to account for lower interest rates and lower bank balances	
Interest Earned CA Class	105,000	97,000	(8,000)	Decrease to account for lower interest rates and lower bank balances	
Expense Refunds	500	55,500	55,000	Increase for reimbursement for Big Creek Turbine Pipe. Offset by capital expense.	
			<u>(165,502)</u>	Decrease in Revenue	
Expenses					
Administration					
Regular Time	372,646	343,546	(29,100)	Decrease - Savings due to staff out on FMLA - Includes Bryce Consulting recommendations and MOU updates	MOU only - October 8, 2024, Resolution 32-2024
CalPERS Retirement	36,205	33,136	(3,069)	Decrease - Savings due to staff out on FMLA - Includes Bryce Consulting recommendations and MOU updates	MOU only - October 8, 2024, Resolution 32-2024
FICA	23,826	22,058	(1,768)	Decrease - Savings due to staff out on FMLA - Includes Bryce Consulting recommendations and MOU updates	MOU only - October 8, 2024, Resolution 32-2024
Medicare	5,725	5,325	(400)	Decrease - Savings due to staff out on FMLA - Includes Bryce Consulting recommendations and MOU updates	MOU only - October 8, 2024, Resolution 32-2024
Pension Unfunded Liability	153,341	148,441	(4,900)	Decrease to actuals	
LAFCO Fees	2,800	4,155	1,355	Increase to actuals	
Subscriptions/Memberships/Internet	55,175	60,943	5,768	Increase to account for ClearGov software	October 8, 2024 Resolution 30-2024
District General Liability Insurance	159,663	161,273	1,610	Increase to actuals	
Legal Counsel Services	7,400	47,400	40,000	Increase to actuals	
Employee Housing Expense	13,425	10,125	(3,300)	Decrease to account for one property	
Operations / Maintenance					
Regular Time	592,977	605,184	12,207	Increase to account for Bryce Consultants Recommendation (11 remaining payrolls)	
On Call	22,880	36,220	13,340	Increase to account for updated MOU	October 8, 2024, Resolution 32-2024
Uniform / Special Shoes	-	4,882	4,882	Increase to account for updated MOU	October 8, 2024, Resolution 32-2024
CalPERS Retirement	64,461	68,696	4,235	Increase to account for updated MOU and Bryce Consultants recommendation (11 remaining payrolls)	MOU only - November 12, 2024, Resolution 34-2024
FICA	39,021	39,778	757	Increase to account for updated MOU and Bryce Consultants recommendation (11 remaining payrolls)	MOU only - November 12, 2024, Resolution 34-2024
Uniform/Clothing	16,500	7,500	(9,000)	Decrease to account for updated MOU, portion moved to Benefits - Uniform / Special Shoes	October 8, 2024, Resolution 32-2024
Subscriptions/Memberships	14,000	30,000	16,000	Increase for Annual HACH 5500 Ammonia Monochloramine Analyzer Service \$13,500 actuals for internet charges remainder of year	
Water Rate Study	3,175	31,000	27,825	Increase for NBS Consultants Water Rate Study	January 14, 2025, Resolution 02-2025
Tunnel Shutdown Related Costs	21,607	26,607	5,000	Increase for additional chemicals and electric charges	
Utilities	206,061	216,061	10,000	Increase due to increased rates	
			<u>91,442</u>	Increase in Expenses	

Capital Outlay

Big Creek-2G Clearwell, Butler Way Bypass - Grant	-	35,000	35,000	Increase for final retention payment
New (PLCs) Programmable Logic Controllers for WTP	121,000	161,000	40,000	Increase to account for increased costs
New Enclosed Skid Steer	38,720	27,357	(11,363)	Decrease - Purchase came in under budget
Water Fill Station - Grant	67,000	151,000	84,000	Increase - Project is exceeding original budget, additional grant funding of \$25k
Tank 4 Drainage Project	150,000	25,000	(125,000)	Decrease - Project will not be completed in FY25
Versa Tube Building	15,000	-	(15,000)	Decrease - Project will not be completed in FY25
FEMA Agreement - (Grant)	-	12,000	12,000	Increase - Engineering / Project costs will be reimbursed by FEMA in FY26
Hydra Stop Insertion Valve	-	12,339	12,339	Increase - Unbudgeted assets needed for the Airport waterline relocation project
DR6000 UV VIS Spectrophotometer	-	6,290	6,290	Increase - Unbudgeted assets that needed replacement due to failure
Big Creek Turbine Pump	-	55,000	55,000	Increase - Unbudgeted asset expense for the removal and installation of equipment

Fund Share

Truck 17 Replacement	53,468	45,472	(7,996)	Decrease - Purchase came in under budget
Truck 3 Replacement	27,488	26,200	(1,288)	Decrease - Purchase came in under budget
Employee Housing - 1 Property	196,000	174,337	(21,663)	Decrease - Purchase came in under budget
Employee Housing - 1 Property	196,000	-	(196,000)	Decrease to actuals - second property purchase will not be in FY25
Wide Format Scanner	-	10,080	10,080	Increase - Requested asset to scan property documents
			<u>(123,601)</u>	Decrease in Capital

\$	(165,502)	Total Revenue Increase / (Decrease)
\$	<u>(32,159)</u>	Total Expense Increase / (Decrease)
\$	(133,343)	Fund Balance Decrease
\$	2,938,492	Projected FY25 Ending Fund Balance
\$	<u>(133,343)</u>	Mid Year Adjustment
\$	<u>2,805,149</u>	Projected FY25 Ending Fund Balance after adjustments

Sewer Fund

Proposed FY 24/25 Mid Year Adjustments	Budgeted	Proposed	Increase / (Decrease)	Comments	Board Approved Item
Revenue					
Employee Housing Home Loan	133,000	118,365	(14,635)	Decrease to actuals - purchase came in under budget with corresponding reimbursement	
Employee Housing Home Loan	133,000	-	(133,000)	Decrease to actuals - second property purchase will not be completed in FY25	
Interest Earned Mechanics Bank	40,000	25,000	(15,000)	Decrease to account for lower interest rates and lower bank balances	
Expense Refunds	500	2,500	2,000	Increase to actuals	
			<u>(160,635)</u>	Decrease in Revenue	
Expenses					
Administration					
Regular Time	252,867	233,117	(19,750)	Decrease - Savings due to staff out on FMLA - Includes Bryce Consulting recommendations and MOU updates	MOU only - October 8, 2024, Resolution 32-2024
CalPERS Retirement	24,567	22,567	(2,000)	Decrease - Savings due to staff out on FMLA - Includes Bryce Consulting recommendations and MOU updates	MOU only - October 8, 2024, Resolution 32-2024
FICA	16,167	15,088	(1,079)	Decrease - Savings due to staff out on FMLA - Includes Bryce Consulting recommendations and MOU updates	MOU only - October 8, 2024, Resolution 32-2024
Medicare	3,885	3,735	(150)	Decrease - Savings due to staff out on FMLA - Includes Bryce Consulting recommendations and MOU updates	MOU only - October 8, 2024, Resolution 32-2024
Pension Unfunded Liability	104,053	100,753	(3,300)	Decrease to actuals	
LAFCO Fees	1,900	2,820	920	Increase to actuals	
Subscriptions/Memberships/Internet	30,602	34,516	3,914	Increase to account for ClearGov software	October 8, 2024 Resolution 30-2024
District General Liability Insurance	108,343	109,443	1,100	Increase to actuals	
Legal Counsel Services	7,615	37,615	30,000	Increase to actuals	
Employee Housing Expense	9,110	6,835	(2,275)	Decrease to account for one property	
Operations / Maintenance					
Regular Time	509,960	520,458	10,498	Increase to account for Bryce Consultants Recommendation (11 remaining payrolls)	October 8, 2024, Resolution 32-2024
On Call	22,880	36,220	13,340	Increase to account for updated MOU	October 8, 2024, Resolution 32-2024
Uniform / Special Shoes	-	4,005	4,005	Increase to account for updated MOU - Portion moved from Uniform /Clothing	October 8, 2024, Resolution 32-2024
CalPERS Retirement	55,437	59,082	3,645	Increase to account for updated MOU and Bryce Consultants recommendation (11 remaining payrolls)	MOU only - November 12, 2024, Resolution 34-2024
FICA	33,558	34,209	651	Increase to account for updated MOU and Bryce Consultants recommendation (11 remaining payrolls)	MOU only - November 12, 2024, Resolution 34-2024
Uniform/Clothing	6,385	3,685	(2,700)	Reduce to account for updated MOU, portion moved to Benefits - Uniform / Special Shoes	
Sewer Rate Study	3,175	31,000	27,825	NBS Consultants Wastewater Rate Study	January 14, 2025, Resolution 02-2025
Permits & Licenses	47,984	49,984	2,000	Increase to account for increase in yearly permit fees	
			<u>66,644</u>	Increase in Expenses	
Capital Outlay					
New Enclosed Skid Steer	82,280	58,133	(24,147)	Decrease - purchase came in under budget	
Sludge Drying Bed Rehab	40,000	-	(40,000)	Decrease - Project will not be completed in FY25	
LS 2 and 14 Rehabs	270,583	-	(270,583)	Decrease - Project will not be completed in FY25	
Versa Tube Building	15,000	-	(15,000)	Decrease - Project will not be completed in FY25	
FEMA Agreement - (Grant)	-	10,000	10,000	Increased - Engineering / Project costs will be reimbursed by FEMA in FY26	

Fund Share

Truck 17 Replacement	36,282	30,856	(5,426)	Decrease - Purchase came in under budget
Truck 3 Replacement	18,652	17,778	(874)	Decrease - Purchase came in under budget
Employee Housing - 1 Property	133,000	118,300	(14,700)	Decrease - Purchase came in under budget
Employee Housing - 1 Property	133,000	-	(133,000)	Decrease to actuals - second property purchase will not be in FY25
Wide Format Scanner	-	6,840	6,840	Increase - Requested asset to scan property documents
			<u>(486,890)</u>	Decrease in Capital
			\$ (160,635)	Total Revenue Increase / (Decrease)
			<u>\$ (420,246)</u>	Total Expense Increase / (Decrease)
			\$ 259,611	Fund Balance Increase
			\$ 341,653	Projected FY25 Ending Fund Balance
			<u>\$ 259,611</u>	Mid Year Adjustment
			<u>\$ 601,264</u>	Projected FY25 Ending Fund Balance after adjustments

Fire Fund

Proposed FY 24/25 Mid Year Adjustments	Budgeted	Proposed	Increase / (Decrease)	Comments	Board Approved Item
Revenue					
Equipment Use Rental	5,000	108,900	103,900	Increase to actuals	
Employee Housing Home Loan	17,500	15,556	(1,944)	Decrease to actuals - purchase came in under budget with corresponding reimbursement	
Employee Housing Home Loan	17,500	-	(17,500)	Decrease to actuals - second property purchase will not be in FY25	
CFF Grant - Auto Vehicle Locate	-	15,996	15,996	Increase to account for grant funds received	
Interest Earned -Mechanics Bank	20,000	15,000	(5,000)	Decrease to account for lower interest rates and lower bank balances	
			<u>95,452</u>	Increase in Revenue	
Expenses					
Administration					
Regular Time	33,272	30,772	(2,500)	Decrease - Savings due to staff out on FMLA - Includes Bryce Consulting recommendations and MOU updates	MOU only - October 8, 2024, Resolution 32-2024
Pension Unfunded Liability	13,691	13,251	(440)	Decrease to actuals	
LAFCO Fees	250	375	125	Increase to actuals	
Subscriptions/Memberships/Internet	4,466	4,981	515	Increase to account for ClearGov software	October 8, 2024 Resolution 30-2024
District General Liability Insurance	14,256	14,406	150	Increase to actuals	
Legal Counsel Services	4,240	7,240	3,000	Increase to actuals	
Employee Housing Expense	1,199	899	(300)	Decrease to account for one property	
Maintenance					
Regular Time	59,298	60,518	1,220	Increase to account for Bryce Consultants Recommendation (11 remaining payrolls)	
CalPERS Retirement	6,446	6,869	423	Increase to account for updated MOU and Bryce Consultants recommendation (11 remaining payrolls)	MOU only - November 12, 2024, Resolution 34-2024
FICA	3,902	3,978	76	Increase to account for updated MOU and Bryce Consultants recommendation (11 remaining payrolls)	MOU only - November 12, 2024, Resolution 34-2024
SRMC Grant Expense	-	1,920	1,920	Increase to actuals - Offset by grant funds	
Fire Tax Election	-	-	20,000	Add line item to account for Fire Tax Measure election	
Fire Tax Study	40,000	42,200	2,200	NBS Consultants Fire Tax Measure Study	January 14, 2025, Resolution 02-2025
			<u>26,389</u>	Increase in Expenses	
Capital Outlay					
Firehouse Flooring	20,000	-	(20,000)	Decrease - Project will not be completed in FY25	
Firehouse Kitchen Remodel	-	55,000	55,000	Increase - Funds rolled forward from FY24	
Fund Share					
Truck 17 Replacement	4,774	4,060	(714)	Decrease - Purchase came in under budget	
Truck 3 Replacement	2,454	2,339	(115)	Decrease - Purchase came in under budget	
Employee Housing - 1 Property	17,500	15,566	(1,934)	Decrease - Purchase came in under budget	
Employee Housing - 1 Property	17,500	-	(17,500)	Decrease to actuals - second property purchase will not be in FY25	
Wide Format Scanner	-	900	900	Increase - Requested asset to scan property documents	
			<u>15,637</u>	Increase in Capital	
			\$ 95,452	Total Revenue Increase / (Decrease)	
			\$ 42,026	Total Expense Increase / (Decrease)	
			\$ 53,426	Fund Balance Increase	
			\$ 804,729	Projected FY25 Ending Fund Balance	
			\$ 53,426	Mid Year Adjustment	
			<u>\$ 858,155</u>	Projected FY25 Ending Fund Balance after adjustments	

Park Fund

Proposed FY 24/25 Mid Year Adjustments	Budgeted	Proposed	Increase / (Decrease)	Comments	Board Approved Item
Revenue					
Use Fees	1,950	2,350	400	Increase for actuals	
Employee Housing Home Loan	3,500	3,112	(388)	Decrease to actuals - purchase came in under budget with corresponding reimbursement	
Employee Housing Home Loan	3,500	-	(3,500)	Decrease to actuals - second property purchase will not be in FY25	
Non Operating Income	100	12,100	12,000	Increase to account for HHRP TCTC reimbursement	
Donations	500	3,800	3,300	Increase to actuals	
			<u>11,812</u>	Increase In Revenue	
Expenses					
Administration					
LAFCO Fees	50	75	25	Increase to actuals	
Subscriptions/Memberships/Internet	990	1,093	103	Increase to account for ClearGov software	October 8, 2024, Resolution 30-2024
Fee Study	-	5,750	5,750	Increase to account NBS Consultants Development Impact Fee Study	January 14, 2025, Resolution 02-2025
District General Liability Insurance	2,851	2,881	30	Increase to actuals	
Legal Counsel Services	270	2,270	2,000	Increase to actuals - Ask PETE	
Maintenance					
Regular Time	23,719	29,007	5,288	Increase to account for Bryce Consultants Recommendation (11 remaining payrolls)	
CalPERS Retirement	2,578	3,028	450	Increase to account for updated MOU and Bryce Consultants recommendation (11 remaining payrolls)	MOU only - November 12, 2024, Resolution 34-2024
FICA	1,561	2,039	478	Increase to account for updated MOU and Bryce Consultants recommendation (11 remaining payrolls)	MOU only - November 12, 2024, Resolution 34-2024
SUI	49	249	200	Increase to account for updated MOU and Bryce Consultants recommendation (11 remaining payrolls)	MOU only - November 12, 2024, Resolution 34-2024
Janitorial Services	17,227	25,227	8,000	Increase due to additional cleaning charges	
Utilities	45,494	60,820	15,326	Increase due to actual usage and line break	
			<u>37,650</u>	Increase in Expenses	
Capital Outlay					
Groveland Asset Rehabilitation and Beautification Project	905,875	835,875	(70,000)	Decrease to actuals	
Hetch Hetchy RR Project Land Acquisition	-	5,500	5,500	Increase to actuals	
Fund Share					
Truck 17 Replacement	955	813	(142)	Decrease - Purchase came in under budget	
Truck 3 Replacement	491	468	(23)	Decrease - Purchase came in under budget	
Employee Housing - 1 Property	3,500	3,114	(386)	Decrease - Purchase came in under budget	
Employee Housing - 1 Property	3,500	-	(3,500)	Decrease to actuals - second property purchase will not be in FY25	
Wide Format Scanner	-	180	180	Increase - Requested asset to scan property documents	
			<u>(68,371)</u>	Decrease in Capital	
			\$ 11,812	Total Revenue Increase / (Decrease)	
			<u>\$ (30,721)</u>	Total Expense Increase / (Decrease)	
			\$ 42,533	Fund Balance Increase	
			\$ 221,289	Projected FY25 Ending Fund Balance	
			<u>\$ 42,533</u>	Mid Year Adjustment	
			<u>\$ 263,822</u>	Projected FY25 Ending Fund Balance after adjustments	

ATTACHMENT B

**Compensation Study Recommended Salary Adjustments
Current vs Recommended**

	Position	Range	Employee's Current Step	2024/25 Base Salary
Current	Administrative Services Manager	43	Step 5	\$ 162,240.00
Recommended	Bring to Market Range	48	Step 4	\$ 174,824.00
Difference				\$ 12,584.00
Current	Admin Svcs Tech III	13	Step 5	\$ 77,355.20
Recommended	Executive Assistant-Board Secretary - NEW	28	Step 1	\$ 92,164.80
Difference				\$ 14,809.60
Current	Operations and Maintenance Manager	38	Step 5	\$ 143,395.20
Recommended	Bring to Market Range	45	Step 3	\$ 154,606.40
Difference				\$ 11,211.20
Current	Information/Instrumentation Systems Manager	35	Step 5	\$ 133,161.60
Recommended	Bring to Market Range	36	Step 5	\$ 136,552.00
Difference				\$ 3,390.40
Current	Chief Plant Operator	27	Step 5	\$ 109,296.00
Recommended	Bring to Market Range	28	Step 5	\$ 112,028.80
Difference				\$ 2,732.80
Current	Water/Wastewater Operator I	9	Step 5	\$ 70,075.20
Recommended	Bring to Market Range	11	Step 5	\$ 73,632.00
Difference				\$ 3,556.80
Current	Operations and Maintenance Supervisor	27	Step 5	\$ 109,304.00
Recommended	Bring to Market Range	28	Step 5	\$ 112,028.80
Difference				\$ 2,724.80
Current	Collection and Distribution System Operator I	5	Step 5	\$ 63,481.60
Recommended	Bring to Market Range	7	Step 5	\$ 66,705.60
Difference				\$ 3,224.00
Current	Maintenance Mechanic I	11	Step 1	\$ 60,569.60
Recommended	Bring to Market Range	14	Step 1	\$ 65,228.80
Difference				\$ 4,659.20
Compensation Study Recommended Salary Adjustments - Unfilled				
Current	Maintenance Mechanic II	17	Step 1	\$ 85,382.00
Recommended	Bring to Market Range	18	Step 1	\$ 87,516.00
Difference				\$ 2,134.00
Current	Maintenance Mechanic III	21	Step 5	\$ 94,245.00
Recommended	Bring to Market Range	22	Step 5	\$ 96,602.00
Difference				\$ 2,357.00
				Grand Total
				Yearly Change Including
				Salaries, Taxes & Benefits \$ 88,317.48
				Remainder of FY25 \$ 27,174.61
				Total Annual Salary & Benefit Budget \$ 3,251,075.00
				Yearly Change % 2.717%
				Remainder of FY25 Change % 0.836%

Attachment C



Office – 209.962.7161
Fax – 209.962.4943
Fire Department – 209.962.7891
www.gcsd.org
Water • Sewer • Parks • Fire Protection
18966 Ferretti Road P.O. Box 350 Groveland, CA 95321-0350

To: Pete Kampa
From: Adam Ahlswede
CC: Michelle Ronning
Date: 1/29/2025
Re: Wide-Format Scanner Purchase

Pete,

Right now, while a majority of our drawings have been digitized, there are still many that are only available on paper. These documents are getting worn out, and if we don't digitize them soon, we're going to lose valuable information. Some of the drawings that are digitized were scanned with older technology, making them hard to read. On top of that, years ago, a broken water pipe damaged some of our paper drawings. If something like that—or even a fire—happens again, we could lose them for good.

Beyond our engineering drawings, many of our property files also contain property-specific drawings. As we move toward digitizing those files, we'll need a wide-format scanner to ensure we capture that data properly.

Investing in this equipment now will allow us to preserve important records, improve access, and make our work more efficient as we continue digitizing both engineering and property-related documents.

What This Would Solve

1. Protecting Our Records
 - Many of our drawings are still in their original paper form, making them vulnerable to damage, fading, and wear.
 - If something happens—water damage, fire, or just continued use—we risk losing important engineering and property data.
2. Making Documents Easier to Read and Use
 - Some of our existing digital drawings were scanned years ago with outdated technology, and they're difficult to read.
 - A new scanner would let us rescan those documents in higher quality, making them more useful.

3. Capturing Property-Specific Drawings
 - As we digitize property files, we'll come across large-format drawings that can't be properly scanned with a standard office scanner.
 - A wide-format scanner will allow us to digitize these property drawings alongside the rest of the file, keeping everything organized in one place.
4. Saving Time and Reducing Hassle
 - Digging through stacks of paper drawings is time-consuming.
 - If we digitize everything, we can quickly search for and share documents instead of sorting through files and using phone cameras to capture and send drawings.

Scanner Options

I've found two options that would work well for us, both from WideTEK:

Option 1: WideTEK 36 CCD Wide-Format Scanner

- Price (Standalone Scanner): \$9,490
- Bundle Price: \$10,990 (includes extra features)
- Scans Documents Up to: 36 inches wide
- Scanner Resolution: 15 IPS @200 dpi / 10.0 IPS @300 dpi / Up to 1200 dpi

Option 2: WideTEK 48 CCD Wide-Format Scanner

- Price (Standalone Scanner): \$15,490
- Bundle Price: \$17,250 (includes extra features)
- Scans Documents Up to: 48 inches wide
- Scanner Resolution: 11.2 IPS @200 dpi / 7.5 IPS @300 dpi / Up to 1200 dpi

Both options come with high-resolution CCD imaging for crisp, detailed scans.

Why the Bundles Make Sense

We could get just the scanner, but the bundles include extra tools that would make scanning easier and more efficient:

- Batch Scan Wizard – Automates scanning multiple pages, so we don't have to scan them one by one.
- 22" Touch Screen – Makes it easy to operate without needing a separate computer.
- Foot Switch – Allows hands-free operation for large scanning jobs.
- Transparency Drum – Useful for scanning mylar overlays or transparent sheets.
- A0 Scan Envelope – Helps protect fragile documents while scanning.
- Upgraded Warranty + 2-Year Parts Warranty – Gives us extra coverage if something goes wrong.

For only about \$1,500 more on the 36-inch model and \$1,750 more on the 48-inch model, these extras would save us a lot of time and effort in the long run.

Why These Scanners Are the Best Choice

We could go with a cheaper scanner, but there are a few reasons why the WideTEK scanners are the best option for GCSD:

1. **High-Quality CCD Imaging** – Many lower-cost scanners use CIS (Contact Image Sensor) technology, which is fine for basic scans but struggles with detailed line drawings, faded documents, and non-flat originals. WideTEK scanners use CCD technology, providing much sharper, more accurate scans that preserve all the details of engineering and property drawings.
2. **Faster Scanning Speeds** – A cheaper scanner may take minutes to scan a single document, whereas the WideTEK models can scan full color in seconds. This will save staff time when digitizing hundreds of documents.
3. **Handles a Variety of Documents** – Some of our drawings are old, fragile, or not perfectly flat. WideTEK scanners have automatic paper handling features to prevent damage and ensure clear scans.

What This Will Do for Us

- Preserve our records so they aren't lost to damage or age.
- Make documents more accessible by storing them digitally.
- Improve the quality of older scans so they're easier to read.
- Allow us to digitize property drawings that would otherwise be left out.
- Save time by making searching and sharing documents fast and simple.
- Reduce the risk of losing important drawings in an accident.

Next Steps

If we move forward with this, we'll need to:

1. **Choose the scanner** – Decide between the 36-inch or 48-inch model.
2. **Digitize our records** – Set up a process for scanning old paper drawings and property files.
3. **Organize digital storage** – Make sure everything is easy to find and backed up.

This is an investment that will protect our records, improve efficiency, and save us headaches down the road. Let's make sure we don't lose any more critical information before it's too late.

TO: GCSB Board of Directors

FROM: Peter Kampa, General Manager

DATE: February 25, 2025

SUBJECT: Agenda Item 6D: Discussion of and Board Direction on the Development of Updated Management Objectives Which Identify Management Actions Intended to Accomplish the Goals of the Board of Directors

RECOMMENDED ACTION:

Staff recommends the following action:

This item is for review and discussion only at this time, with final management objectives to be considered at an upcoming regular board meeting.

BACKGROUND:

The Board of Directors has adopted management objectives which establish the performance expectations of District management and the District. These objectives serve as the Workplan for District staff in accomplishing the Board's overarching goals for GCSB. The District adopted goals and objectives initially in 2018, and has updated them a number of times since. Our last discussion of management objectives came in 2022, where the entire slate of objectives was not reviewed, rather the Board considered a slate of current projects and initiatives.

Management will provide a presentation covering the status of major projects, status of the 2022 and overall management objectives. Management then would like to confirm the board's high level goals and begin discussion of updated objectives for 2025 – 2027. Attached is the first draft of a presentation to be reviewed with this item.

ATTACHMENTS:

1. GM Presentation Review Status of 2022 Short Term Management Priorities [Management Objectives Update 2025](#)



Management Objectives Update 2025

Discussion Overview - Checking Alignment



-
- *Review Status of 2022 Short Term Management Priorities*

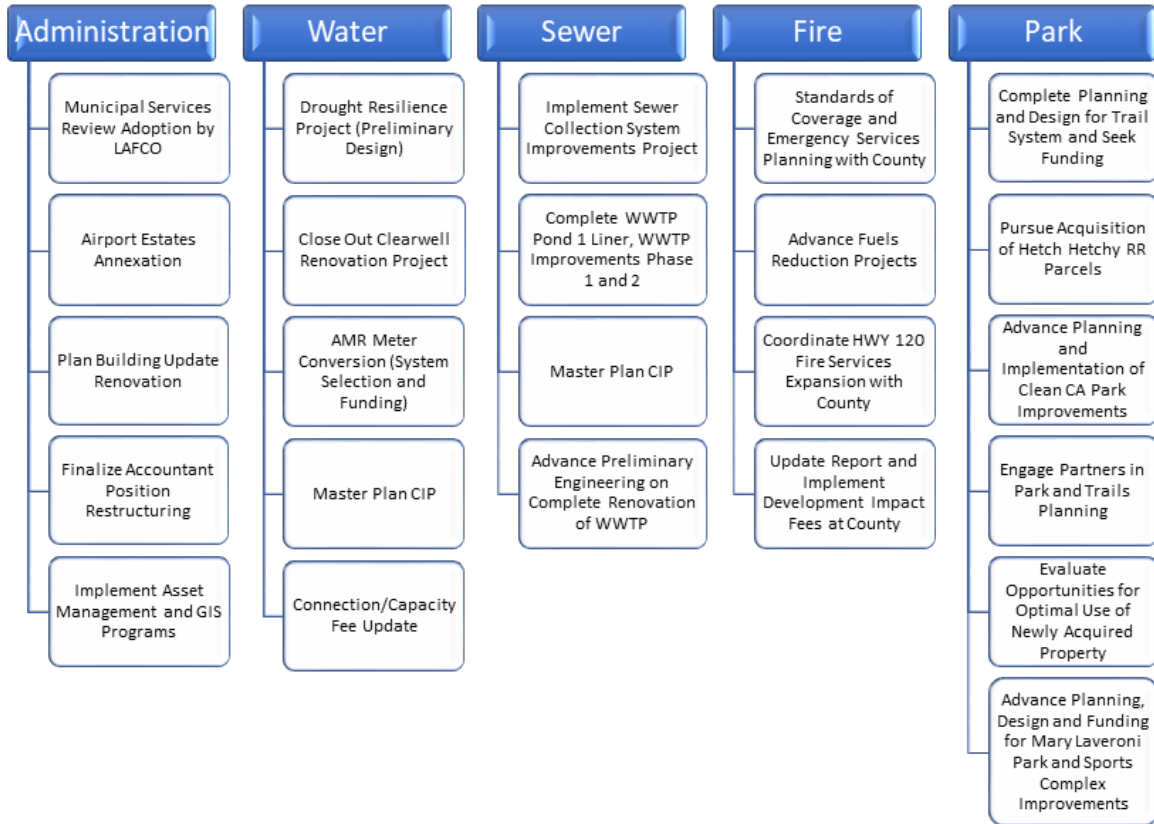
- *Review Status of Current Projects*
-

- *Completed*
 - *In Progress*
 - *Planned*
-

- *Discuss, Potentially Confirm or Update Board High Level Goals from 2019*
 - *Review Status of Completion of Management Objectives*
 - *Discuss Next Planning Steps*
-

Last Planning Discussion Occurred in 2022





6 Month Lookahead - Management Priorities

What Have We Completed:



ADMIN

1. Municipal Services Review
2. Admin Building Renovation Plan
3. Accountant Position Filled as Finance Officer

WATER

1. Drought Resilience Project Preliminary Design
2. Close out Clearwell Project
3. AMI (Metering) system selection completed, pilot project in place, applied for funding
4. Capital Improvement Plan (\$58 Million)

SEWER

1. Collection System Improvements
2. Pond 1 Liner and WWTP Improvements Phases 1 and 2
3. Capital Improvement Plan (\$26 Million)

FIRE

1. Standards of Coverage with County
2. Fuels Reduction on approximately 150 acres
3. Coordinated HWY 120 Fire Services with County - secured agreement for second staffed engine
4. Completed Development Impact Fee Report update and preparing for implementation through County

PARK

1. Secured \$5.8 Million in funding for HHRT Phase 1 (Caltrans ATP + TCTC leverage funds) and in process of Project Approvals and Environmental Documents (PA&ED)
2. Nearly complete with ALTA Survey for acquisition of Hetch Hetchy Railroad parcels
3. Completed Groveland Asset Rehabilitation and Beautification Project in Upper Mary Laveroni Park
4. Continued park and trail public engagement and funding search with Blue Zones Project
5. Completed walking/biking path on 37 acre property and applying for funding for master trails plan development

What is Partially Completed or Stalled and Why:

1. *Airport Estates Annexation - LAFCO delays in MSR completion, disagreement with County on amount of property tax exchange*
2. *Asset Management Technology - Low GCSD Staffing Level, Limited Staff Time and Funding*

3. *Connection and Capacity Fee Update (Water and Sewer) - Delay in Master Plan/Capital Improvement Plan (CIP) completion*
 4. *Preliminary Engineering for WWTP Complete Renovation/Replacement - Low GCSD Staffing Level, Limited Staff Time and Funding*
 5. *Long Term Fire Agreement with County - Proposed a long term agreement and have not yet received feedback*
 6. *Preliminary Engineering for HHRT - Funding Delays by Caltrans and state budget issues*
 7. *Hetch Hetchy parcel acquisition - City and County of San Francisco needs to complete appraisal on completion of the ALTA Survey*
 8. *Planning, Design and Funding for Sports Complex Improvements - Low GCSD Staffing Level, Limited Staff Time and Funding*
-

Capital Improvement Projects and Planning Studies



Finished Projects 2020-2024

-
- ***Big Creek/Second Garrotte Clearwell Rehabilitation Project - \$4.9 Million DWR Grant***
-
- *Included sandblasting, structural steel repair, recoating of interior and exterior of two 2-million gallon water treatment tanks and rebuilding of Butler Way Booster Pump System including a new sound enclosure*
-



1 - 2G Clearwell Before Sandblasting and Repairs



2 - After Sandblast, Structural Repairs and Recoating 2 Million Gallon Clearwells (Big Creek and 2G)



3 - Before - Butler Wy Booster Pump Underwater



4 - Butler Wy After - Sound Enclosure



5 - Butler Wy Inside Enclosure

Potable Water Fill Station - \$200,000 Grant Through IRWM



6 - Fill Water Trucks, Tanks and Jugs

***Emergency Rehabilitation and Replacement of Big Creek Shaft Turbine Pump - \$100,000
Enterprise Fund Balance/Contingency (Not Budgeted)***

- *Included troubleshooting, removal of 500 feet of pump casing and pump, complete rebuild of pump bowls and shaft, and Reinstallation*
-

Generator Replacements - \$700,000 State Budget, IRWM and Rural Development Grant

- *GCSD Office/WWTP*
 - *Big Creek Water Plant*
 - *Lift Stations 1, 7, 8, 9 and 13*
 - *Highlands Booster Pump Station*
-



7 - 8 Replacement Generators Purchased and Installed



8 - New Retaining Wall at LS 13



9 - New Concrete Pad LS 13

Downtown Groveland/BOF Sewer System Improvements - \$5.8 Million State Water Board Grant/Loan



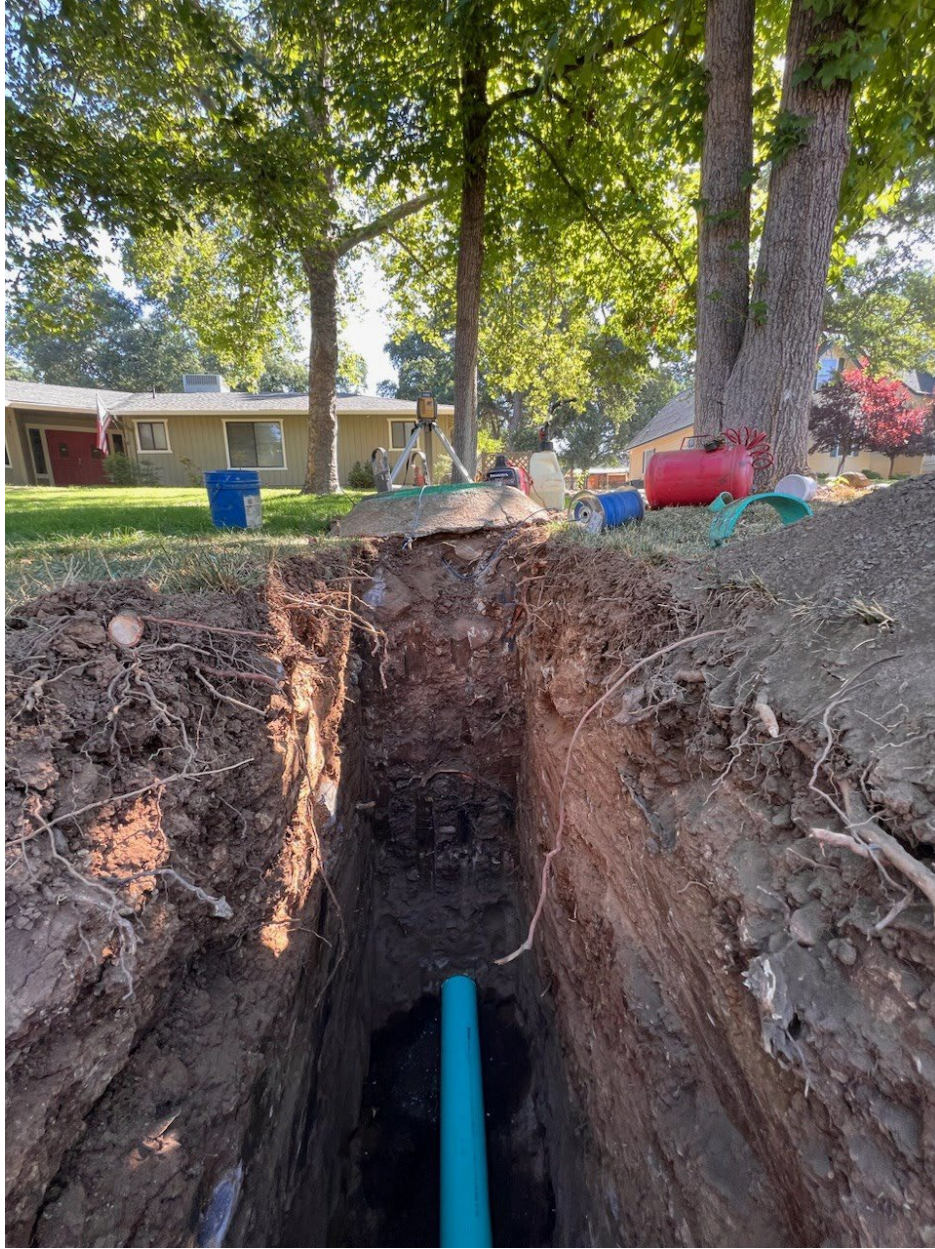
10 - Rehabilitate or Replace Approximately 11,500 feet of Failed Sewer Pipe



11 - Upper Skyridge Replacement - 30+ Feet Deep



12 - Skyridge Trench Width



13 - Numerous Spot Repairs, Replacement Taps



14 - Filled Bottom of Lift Stations With Concrete to Reduce Solid Accumulation and Reduce Odors



15 - Applied Epoxy Coating to Eliminate Concrete Corrosion



16 - Finished Epoxy Coating on LS 7

- *No solids buildup*
- *Easy Cleaning*
- *Less Odors*



17 - Dozens of Manholes Rehabilitated



18 - After Manhole Epoxy - Easy Cleaning, Eliminate Leakage (infiltration), Reduce Odors

Replace WWTP Pond 1 Liner - \$500,000 Sewer Fund



19 - Vacon Dump Station



20 - Worn Out Liner Replaced



21 - Ease of Cleaning

WWTP Improvements Phases 1 and 2 (Sludge Drying and Headworks) - \$2 Million Total

Made Possible by 2018 Sewer Rate Increases



22 - Concrete Drying Area and Road Improvements

- *Improved Operating Efficiency*
- *Reduced Sludge Management and Drying Times*
 - *Reduced Odor Production*
 - *Increased Employee Safety*



23 - Removed and Replaced Failed Sections of Asphalt





24 - Headworks Before

- *Failing Screen System, both Mechanically and Operationally*
- *Solids Had to be Hauled out wet in cans and buckets*
 - *Dangerous, Exposed Electrical*
 - *High Odor Production*



25 - After - Enclosed Headworks Screen with Compactor

- *Enclosed Screen Reduces Odor Production*
- *Solids Dewatered and Compacted Reducing Odors and Allowing Safe, Lighter Weight Transport by Wheeled Cart*
 - *New Enclosure Siding, Insulation, Roof and Electrical*



26 - New Concrete Access Driveway

- *Previously Dirt Access*
- *Allows Safe Equipment Access*



27 - Influent and Effluent Flowmeters

- *Previously no Flow Data Into Plant*



28 - New Influent Standpipe



29 - Standpipe Coating to Preserve Concrete



30 - New Headworks Influent Bypass Screen

- *Allows Bypass of Headworks Screens*
- *Keeps Souvenirs' out of E-Basin*



31 - New Water Heating System

- *Flushes Headworks Screen*
- *Melts Fats, Oils and Grease*



32 - Dual Headworks Screen System



33 - Can Operate One or Both Screens



34 - Compacted "Souvenir" Cart



35 - Safety Improvements

- *New, Covered Electrical Panels*
- *Safety Railing Around E-Basin*



36 - New, Reconfigured Fencing

Water and Wastewater Master Plans

Water CIP																		
Priority	Project No.	Project Name	Total Cost	Need	Percent of Project for Capacity	Money for Project to Capacity	FY (Begin)	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
		TOTAL	\$ 51,168,250			\$ 12,876,800		\$ 7,384,467	\$ 8,221,967	\$ 7,996,967	\$ 4,502,592	\$ 4,502,592	\$ 4,159,467	\$ 4,071,800	\$ 3,442,800	\$ 3,442,800	\$ 3,442,800	
PROJECTS FOR CONSIDERATION FOR NEW DEVELOPMENT AND IMPROVED OPERATIONS																		
		TOTAL	\$ 1,347,000			\$ 518,100		\$ 0	\$ 0	\$ 79,500	\$ 499,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 768,000	
Equipment Replacement Program																		
		TOTAL	\$ 2,182,000			\$ 0		\$ 203,200	\$ 203,200	\$ 203,200	\$ 353,200	\$ 203,200	\$ 203,200	\$ 203,200	\$ 203,200	\$ 203,200	\$ 203,200	\$ 203,200
Administration Facilities																		
		TOTAL	\$ 3,374,000					\$ 322,000	\$ 980,000	\$ 980,000	\$ 336,000	\$ 336,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 0	\$ 0	
Grand Total			\$ 58,071,250	Average Annual		\$ 5,807,125		\$ 7,909,667	\$ 9,405,167	\$ 9,259,667	\$ 5,691,292	\$ 5,041,792	\$ 4,502,667	\$ 4,415,000	\$ 3,786,000	\$ 3,646,000	\$ 4,414,000	

Sewer CIP																	
Priority	Project No.	Project Name	Total Cost	Need	Percent of Project for Capacity	Money for Project to Capacity	FY (Begin)	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		TOTAL	\$ 19,577,250			\$ 3,131,680		\$ 1,956,967	\$ 1,956,967	\$ 3,771,633	\$ 2,825,467	\$ 2,189,217	\$ 1,672,550	\$ 1,712,550	\$ 1,085,300	\$ 1,085,300	\$ 1,321,300
PROJECTS FOR CONSIDERATION FOR NEW DEVELOPMENT AND IMPROVED OPERATIONS																	
		TOTAL	\$ 914,000			\$ 348,500		\$ 144,000	\$ 134,000	\$ 164,000	\$ 420,000	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment Replacement Program																	
		TOTAL	\$ 600,000			\$ 0		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Maintenance Program																	
		TOTAL	\$ 2,249,000			\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Administration Facilities																	
		TOTAL	\$ 2,289,500					\$ 218,500	\$ 665,000	\$ 665,000	\$ 228,000	\$ 228,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 0	\$ 0
Grand Total			\$ 25,629,750	Average Annual		\$ 2,347,875		\$ 2,379,467	\$ 2,815,967	\$ 4,660,633	\$ 3,533,467	\$ 2,627,217	\$ 1,827,550	\$ 1,867,550	\$ 1,240,300	\$ 1,145,300	\$ 1,381,300

Leon Rose Ballfield Renovation



37 - Before



38 - After!

Fuels Reduction on GCSD Properties - Approximately 200 Acres



39 - Before - High Fire Fuel Loading/Ladder Fuels



40 - After - Complete Mastication of all Ladder Fuels

Mary Laveroni Park Improvements - \$1 Million Caltrans Grant/\$350,000 Loan







Total Compensation Study

In Progress 2025

- ***Implementation of Total Compensation Study***
- ***Downtown Groveland/BOF Sewer Improvements - Lift Station Recoating***
- ***Drought Resilience Project (Water)***

– ***Develop Groundwater Well (Previously Drilled and Tested)***

- *Complete 2nd Tank Construction at Tank 5*
 - *Complete Pipeline Connecting New Tank to BOF Water System*
 - *Relocate AWS to District Property*
-

- ***Downtown Groveland to Big Oak Flat Waterline Replacement***
 - ***Fire Station Kitchen Upgrades***
 - ***Hetch Hetchy Railroad Trail Phase 1 (PS&ED)***
 - ***Mary Laveroni Park***
-

- *New Entrance Sign Installed*
 - *Kiosk Signs Installed*
 - *Interpretive Signs Installed*
 - *Seeking Funding for Motorized Movie Screen and Related Improvements*
-

In Progress for 2025

- *Funding Applications for Automated Metering Infrastructure*
- *Water and Sewer Rate Studies and Model*
- *Water and Sewer Connection Fee Study*
- *Park and Fire Development Impact Fee*

- *Input and Funding Applications for HHRT Phase 2 (to Wards Ferry) and Phase 3 (Through BOF)*
 - *Water and Sewer System Hydraulic Model*
 - *Long Term County Fire Agreement With County*
 - *Long Term Fire Department Structure and Funding/Special Tax Ballot Measure*
 - *Trails Master Plan*
-

Confirmation and Update of Board Goals



*Changes added in **Italic text**:*

Support Staff by providing a work environment that values, supports and improves employee recruitment, development, retention and cross-training of excellent employees

Policies - Propose new and amended policies and updated Ordinances that support accomplishment of management objectives and provide the framework for efficient operations

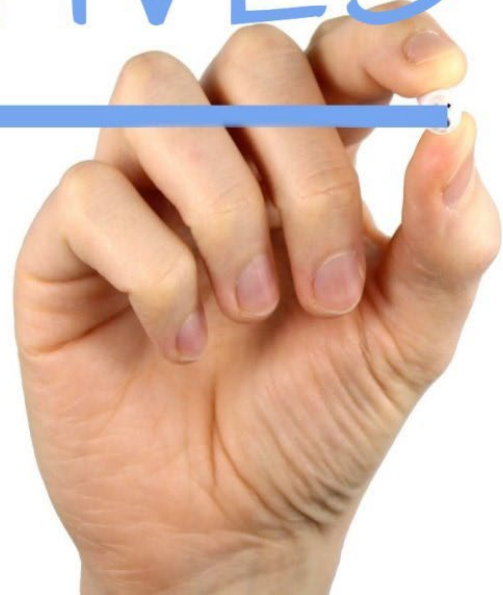
Facilities and Operations - Plan, fund and implement improvements to **District facilities**, treatment plants, systems **and service delivery methods** that integrate technology and provide for **safe**, efficient maintenance and operations, while consistently meeting the service needs of our customers and established industry and local standards

Customer Relations and Outreach – Improve the image, **understanding and support** of the District and treatment of employees through a variety of actions that raise public awareness of **how their money is spent and** of the good work of the District

District Finances – Ensure that the District has adequate financial plans **and funding** to invest in long term infrastructure **reliability and** improvements, achieve regulatory compliance, protect public and employee health and safety, and maintain service cost equity among the generations of our customers.

District Administration – Provide the **leadership**, structure, process and staffing for competent, transparent and accountable governance and administration of all District services.

OBJECTIVES



DEVELOP AND SUPPORT EXCELLENT EMPLOYEES AND A SAFE WORKING ENVIRONMENT

1. Conduct an Organizational Evaluation/Develop an Employee Excellence Program

- a. Consultant cost proposals exceeded available budget, and determined the work scope exceedsd our*
-

2. Develop a succession plan and strategy for the District's internal Accountant position

- ### *3. Conduct an evaluation of the Completeness and Effectiveness of our employee safety program including IIPP, required procedures and methods, and ability to protect against exposure to viruses such as COVID-19*
-

NEW AND AMENDED POLICIES TO SUPPORT OPERATIONS AND GOOD GOVERNANCE

- 1. Add to the Board Orientation Program a development plan to include recommended learning path and schedule, training and conference attendance, certification*
 - 2. Complete the Sewer Ordinance Update*
 - 3. Complete Water Ordinance Update*
 - 4. Complete Park Ordinance Update*
-

ACTIONS TO PROVIDE FOR EFFECTIVE, LONG TERM FINANCIAL INVESTMENTS IN SUPPORT OF RELIABLE, EFFICIENT AND COMPLIANT FACILITIES AND OPERATIONS

- 1. Complete updated water and sewer master plans*
- 2. Develop and implement Encroachment Permit process, outreach process to advise of need for permit and resolve encroachments and address existing conflicts*
- 3. Manage Engineer, Construction Contract and state funding requirements through project completion*
- 4. Complete Clearwell Renovation Project*
- 5. Prepare 2019/20 Community Development Block Grant (CDBG) funding application for downtown water system improvements*
- 6. Fire Department Emergency Response and deployment optimization and cost evaluation (potential for ALS emergency rescue squad)*
- 7. Compile Fire Department Call data for visual display and analysis in the CAD system, to determine future equipment, staffing and deployment strategies*
- 8. Pursue funding for park improvements*

9. *Complete park improvements planning and design*
 10. *Secure Per Capita Funding Agreement with State*
 11. *Complete PG&E Permanent Interconnection Hub (PIH) project agreement to facilitate continuous power to downtown Groveland during PSPS*
 12. *Complete evaluation and partnership agreement with an Internet Service Provider to expand broadband services in the GCSD service area, and implement new technologies at District facilities*
 13. *Evaluate consolidation of the Groveland Lighting District into GCSD*
 14. *Complete the acquisition of the Hetch Hetchy Railroad Parcels for sewer easement and potential future trail*
 15. *Complete annexation of Airport Estates*
-

ACTIONS TO IMPROVE DISTRICT FINANCIAL CONDITION AND PRUDENTLY PREPARE FOR KNOWN FUTURE EXPENDITURES

1. *Produce an annual accomplishments report detailing where and how our customer and taxpayer money has been (and will be) spent*
2. *Complete Financial Reserve Needs Evaluations and Establish Targeted Annual and Total Reserve Amount*
3. *Develop New Financial Reserve Policies*
4. *Complete creation of a Community Facilities District (CFD) within the GCSD boundaries to provide funding for Fire and Park services from new development projects*
5. *Coordinate Development Impact Fee adoption by County Board and implementation*
6. *Develop a long-term Park Service Funding Plan*

7. *Coordinate with County for the implementation of Community Facilities Districts or other funding mechanisms to offset the impact of land development outside GCSD boundaries*
 8. *Contract for Water and Wastewater System Connection Fee Study*
 9. *Engage a Fire Department focus group of interested public to assist in planning and advocating for the future financial health of the department*
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ACTIONS THAT SUPPORT THE FOUNDATION OF SOLID MANAGEMENT AND ADMINISTRATION OF DISTRICT SERVICES AND ASSETS, TRANSPARENCY AND ACCOUNTABILITY

1. *Achieve District of Distinction Accreditation (Platinum Level)*
 2. *Coordinate with and assist LAFCO in a comprehensive update of the District's Municipal Service Review (MSR)*
 3. *Develop reports on reserves and present annually*
 4. *Develop connection/capacity fee report*
 5. *Develop and begin distribution of a GCSD quarterly newsletter*
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DRAFT 2025 Management Objectives

Specific - **M**easurable - **A**ttainable - **R**ealistic - **T**imeframe Specific

Goal Area #1 - Management/Administration

1. *Development of Objectives by District Management Staff*
2. *Complete Water and Sewer Rate Models, Outreach/Education and Implement before July 1, 2025*

3. *Complete Fire Special Tax Measure and Education Program, and Place Measure on Ballot before July 2025*
 4. *Complete water and Sewer Connection/capacity fee, fire and park development impact fee implementation by July 2025*
 5. *Complete a staffing needs/cost evaluation for a construction crew, administration and separating water and sewer operations*
 6. *Actively participate in LAFCO meetings and planning matters*
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Goal Area #2 - District Governance

- *Ordinance and Policy Updates as Time Allows*
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Goal Area #3 - Facilities and Operations

1. *Secure full staffing in Operations*
 2. *Evaluate long term cost and benefit of employing an Infrastructure Maintenance/Construction Crew versus individual construction contracts*
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- a. *Fire hydrant maintenance and replacement*
 - b. *Service lateral replacements*
 - c. *Street and control valve, air relief valve and blowoff replacements*
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3. *Evaluate Admin office staffing needs and costs*
 4. *Finalize options and cost of an updated admin campus space and facility improvements*
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Goal Area #4 - Engagement and Outreach

- *Increase fire department financial and operations information output and receive input on level of service desired in the future*
 - *Increase public understanding and awareness of the need and cost to fund additional capital improvements in water and sewer services*
 - *Actively engage the public in park, trail and recreation event planning*
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