

# GRANADA COMMUNITY SERVICES DISTRICT

## SEWER DISTRICT BUDGET FISCAL YEAR 2023/24

<u>SEWER - OPERATING REVENUES</u>	<u>FY 2022/23</u> <u>Budget</u>	<u>FY 2022/23</u> <u>Projected</u> <u>Actual</u>	<u>Over/</u> <u>(Under)</u> <u>Budget</u>	<u>FY 2023/24</u> <u>Budget</u>
1 . Annual Sewer Service Charges	\$ 2,155,000	\$ 2,121,000	\$ (34,000)	\$ 2,440,000
2 . Reim. from A.D. - Salary and Overhead	\$ 33,000	\$ 33,000	\$ -	\$ 36,000
3 . Recology of the Coast Franchise Fee	\$ 41,000	\$ 43,000	\$ 2,000	\$ 45,000
4 . 480 Ave. Alhambra Rent	\$ 60,000	\$ 61,000	\$ 1,000	\$ 60,000
5 . Miscellaneous	\$ 5,000	\$ 3,000	\$ (2,000)	\$ 5,000
<b>TOTAL REVENUES</b>	<b>\$ 2,294,000</b>	<b>\$ 2,261,000</b>	<b>\$ (33,000)</b>	<b>\$ 2,586,000</b>

**Budget Revenue Assumptions:**

- 1 . 3,232 ERU's of sewer service charge at \$755 per ERU

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### SEWER - EXPENDITURES

<u>SEWER - SAM OPERATING EXPENSES</u>	FY 2022/23 <u>Budget</u>	FY 2022/23 Projected <u>Actual</u>	Over/ <b>(Under)</b> <u>Budget</u>	FY 2023/24 <u>Budget</u>
1 . SAM General Budget - Treatment	\$ 719,502	\$ 719,502	\$ -	\$ 731,476
2 . SAM General Budget - Administration	\$ 262,388	\$ 262,388	\$ -	\$ 291,945
3 . SAM General Budget - Environmental Compliance	\$ 49,651	\$ 49,651	\$ -	\$ 45,224
4 . SAM General Budget - Infrastructure	\$ 598,569	\$ 598,569	\$ -	\$ 666,750
5 . SAM Contract Collections Services	\$ 209,400	\$ 209,400	\$ -	\$ 217,267
Sub-Total SAM Operations Expenditures	\$ 1,839,510	\$ 1,839,510	\$ -	\$ 1,952,662

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	FY 2022/23 <u>Budget</u>	FY 2022/23 Projected <u>Actual</u>	Over/ <b>(Under)</b> <u>Budget</u>	FY 2023/24 <u>Budget</u>
<b><u>SEWER - GCSD ADMINISTRATIVE EXPENSES</u></b>				
1 . Accounting	\$ 36,000	\$ 36,000	\$ -	\$ 38,000
2 . Auditing	\$ 22,000	\$ 22,000	\$ -	\$ 23,000
3 . Copier Lease	\$ 6,000	\$ 5,000	\$ (1,000)	\$ 5,000
4 . Directors' Compensation	\$ 12,000	\$ 10,000	\$ (2,000)	\$ 10,000
5 . Education & Travel Reimbursement	\$ 2,000	\$ 500	\$ (1,500)	\$ 2,000
6 . Employee Salaries	\$ 265,000	\$ 220,000	\$ (45,000)	\$ 225,000
7 . Employee Medical, Payroll Taxes, and Retirement	\$ 125,000	\$ 118,000	\$ (7,000)	\$ 125,000
8 . Engineering Services (General)	\$ 30,000	\$ 40,000	\$ 10,000	\$ 30,000
9 . Insurance	\$ 44,000	\$ 48,000	\$ 4,000	\$ 52,000
10 . Legal Services - General	\$ 32,000	\$ 45,000	\$ 13,000	\$ 40,000
11 . Legal Services - Project/Case Related	\$ 30,000	\$ 40,000	\$ 10,000	\$ 35,000
12 . Memberships	\$ 9,000	\$ 9,900	\$ 900	\$ 9,900
13 . Office Lease	\$ 60,000	\$ 60,000	\$ -	\$ 64,000
14 . Office Maintenance and Supplies	\$ 5,000	\$ 9,000	\$ 4,000	\$ 8,500
15 . Professional Services	\$ 100,000	\$ 95,000	\$ (5,000)	\$ 105,000
16 . Publications & Notices	\$ 15,000	\$ 6,000	\$ (9,000)	\$ 10,000
17 . Utilities	\$ 14,000	\$ 14,500	\$ 500	\$ 16,000
18 . Video Taping of Board Meetings	\$ 5,000	\$ 4,500	\$ (500)	\$ 5,000
19 . Computers/IT Services	\$ 3,000	\$ 4,000	\$ 1,000	\$ 8,000
20 . Lateral Repairs	\$ 15,000	\$ 22,000	\$ 7,000	\$ 24,000
21 . CCTV	\$ 10,000	\$ 4,000	\$ (6,000)	\$ 15,000
22 . Miscellaneous	\$ 9,800	\$ 8,300	\$ (1,500)	\$ 9,000
Sub-Total GCSD Administration Expenditures	\$ 849,800	\$ 821,700	\$ (28,100)	\$ 859,400
 <b>SEWER - TOTAL OPERATING EXPENDITURES</b>	 <b>\$ 2,689,310</b>	 <b>\$ 2,661,210</b>	 <b>\$ (28,100)</b>	 <b>\$ 2,812,062</b>
 <b>SEWER - OPERATING NET TO/(FROM) RESERVES</b>	 <b>\$ (395,310)</b>	 <b>\$ (400,210)</b>	 <b>\$</b>	 <b>\$ (226,062)</b>

# GRANADA COMMUNITY SERVICES DISTRICT

## SEWER DISTRICT BUDGET FISCAL YEAR 2023/24

<b><u>SEWER - NON-OPERATING REVENUES</u></b>	<b>FY 2022/23 Budget</b>	<b>FY 2022/23 Projected Actual</b>	<b>Over/ (Under) Budget</b>	<b>FY 2023/24 Budget</b>
1 . Interest on Reserves	\$ 17,500	\$ 48,360	\$ 30,860	\$ 86,000
2 . Connection Fees	\$ 28,000	\$ 154,000	\$ 126,000	\$ 38,000
3 . SAM Refund from Prior Year Allocation	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
4 . Repayment from Assessment District-Current FY	\$ 315,000	\$ 350,000	\$ 35,000	\$ -
5 . ERAF Refund	\$ 350,000	\$ 463,000	\$ 113,000	\$ 160,000
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 711,500</b>	<b>\$ 1,016,360</b>	<b>\$ 304,860</b>	<b>\$ 285,000</b>

**Budget Revenue Assumptions:**

- 1 . 4.0% Interest on average yearly reserve
- 2 . 8 Connections at \$4700 per connection

<b><u>SEWER - CAPITAL PROJECTS</u></b>	<b>FY 2022/23 Budget</b>	<b>FY 2022/23 Projected Actual</b>	<b>Over/ (Under) Budget</b>	<b>FY 2023/24 Budget</b>
1 . General Sewer Mainline System Repairs	\$ 10,000	\$ 5,000	\$ (5,000)	\$ 10,000
2 . 6 Year Sewer Mainline Replacement Program (Phase 3)	\$ 350,000	\$ 451,000	\$ 101,000	\$ 65,000
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>	<b>\$ 360,000</b>	<b>\$ 456,000</b>	<b>\$ 96,000</b>	<b>\$ 75,000</b>

**SEWER - CAPITAL RESERVE FUND BALANCE**

1 . Beginning Balance on July 1	\$ 2,391,000
2 . Capital Projects	\$ (75,000)
3 . Transfer (to)/from Operating Budget	\$ (226,062)
4 . Transfer from Non-Operating Revenues	\$ 285,000
<b>SEWER RESERVE AT END OF FISCAL YEAR</b>	<b>\$ 2,374,938</b>

**GRANADA COMMUNITY SERVICES DISTRICT**  
**PARKS AND RECREATION DISTRICT BUDGET**  
**FISCAL YEAR 2023/24**

	FY 2022/23 Budget	FY 2022/23 Projected Actual	Over/ (Under) Budget	FY 2023/24 Budget
<b><u>PARKS AND RECREATION - REVENUES</u></b>				
1 . Property Tax Allocation	\$ 925,000	\$ 885,000	\$ (40,000)	\$ 920,000
2 . Interest on Reserves	\$ 8,000	\$ 13,640	\$ 5,640	\$ 25,000
3 . ERAF Refund	\$ -	\$ -	\$ -	\$ 240,000
4 . Miscellaneous	\$ 1,000	\$ 16,000	\$ 15,000	\$ 1,000
<b>TOTAL REVENUES</b>	<b>\$ 2,734,000</b>	<b>\$ 914,640</b>		<b>\$ 1,186,000</b>
<b><u>PARKS AND RECREATION - EXPENDITURES</u></b>				
1 . Miscellaneous Projects	\$ 30,000	\$ -	\$ (30,000)	\$ 10,000
2 . RCD Services	\$ 30,000	\$ 5,000	\$ (25,000)	\$ 10,000
3 . Professional Services	\$ 300,000	\$ 286,000	\$ (14,000)	\$ 150,000
4 . District Share of Funding for Pump Track at Quarry Park	\$ 100,000	\$ 100,000	\$ -	\$ -
5 . Reimbursement to HMB per Property Tax Agreement	\$ 109,800	\$ 28,000	\$ (81,800)	\$ 31,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 719,800</b>	<b>\$ 419,000</b>	<b>\$ (300,800)</b>	<b>\$ 201,000</b>
<b>NET TO/(FROM) PARKS AND RECREATION RESERVE</b>				<b>\$ 985,000</b>
<b><u>PARKS AND RECREATION - CAPITAL RESERVE FUND</u></b>				
1 . Beginning Balance on July 1				\$ 776,000
2 . Transfer (to)/from Operating Revenues				\$ 985,000
<b>PARKS AND RECREATION RESERVE AT END OF FISCAL YEAR</b>				<b>\$ 1,761,000</b>