

GRANADA COMMUNITY SERVICES DISTRICT

**SEWER DISTRICT BUDGET
FISCAL YEAR 2024/25**

| | FY 2023/24 <u>Budget</u> | FY 2023/24 Projected <u>Actual</u> | Over/ (Under) <u>Budget</u> | FY 2024/25 <u>Budget</u> |
|---|-----------------------------|--|--|-----------------------------|
| <u>SEWER - OPERATING REVENUES</u> | | | | |
| 1 . Annual Sewer Service Charges | \$ 2,440,000 | \$ 2,439,000 | \$ (1,000) | \$ 2,785,000 |
| 2 . Reim. from A.D. - Salary and Overhead | \$ 36,000 | \$ 36,000 | \$ - | \$ 36,000 |
| 3 . Recology of the Coast Franchise Fee | \$ 45,000 | \$ 42,000 | \$ (3,000) | \$ 46,000 |
| 4 . 480 Ave. Alhambra Rent | \$ 60,000 | \$ 60,000 | \$ - | \$ 45,000 |
| 5 . Miscellaneous | \$ 5,000 | \$ 1,000 | \$ (4,000) | \$ 5,000 |
| TOTAL REVENUES | \$ 2,586,000 | \$ 2,578,000 | \$ (8,000) | \$ 2,917,000 |
| <u>SEWER - NON-OPERATING REVENUES</u> | | | | |
| 1 . Interest on Reserves | \$ 86,000 | \$ 101,000 | \$ 15,000 | \$ 127,000 |
| 2 . Connection Fees | \$ 38,000 | \$ 16,000 | \$ (22,000) | \$ 18,800 |
| 3 . SAM Refund from Prior Year Allocation | \$ 1,000 | \$ - | \$ (1,000) | \$ 1,000 |
| 4 . Repayment from Assessment District-Current FY | \$ - | \$ - | \$ - | \$ - |
| 5 . ERAF Refund | \$ 160,000 | \$ 207,000 | \$ 47,000 | \$ 200,000 |
| TOTAL NON-OPERATING REVENUES | \$ 285,000 | \$ 324,000 | \$ 39,000 | \$ 346,800 |
| SEWER - TOTAL REVENUES | \$ 2,871,000 | \$ 2,902,000 | | \$ 3,263,800 |

Budget Revenue Assumptions:

- 1 . 3,238 ERU's of sewer service charge at **\$860** per ERU
- 2 . 5.0% Interest on average yearly reserve
- 3 . 4 Connections at \$4700 per connection
- 4 . 40% of projected \$500,000 ERAF refund

GRANADA COMMUNITY SERVICES DISTRICT

**SEWER DISTRICT BUDGET
FISCAL YEAR 2024/25**

| | FY 2023/24 Budget | FY 2023/24 Projected Actual | Over/ (Under) Budget | FY 2024/25 Budget |
|---|------------------------------|--|-------------------------------------|------------------------------|
| <u>SEWER - SAM OPERATING EXPENSES</u> | | | | |
| 1 . SAM General Budget - Treatment | \$ 731,476 | \$ 731,476 | \$ - | \$ 797,439 |
| 2 . SAM General Budget - Administration | \$ 291,945 | \$ 291,945 | \$ - | \$ 356,221 |
| 3 . SAM General Budget - Environmental Compliance | \$ 45,224 | \$ 45,224 | \$ - | \$ 47,459 |
| 4 . SAM General Budget - Infrastructure | \$ 582,852 | \$ 582,852 | \$ - | \$ 565,217 |
| 5 . SAM Contract Collections Services | \$ 217,767 | \$ 217,767 | \$ - | \$ 174,761 |
| Sub-Total SAM Operations Expenditures | \$ 1,869,264 | \$ 1,869,264 | \$ - | \$ 1,941,097 |

GRANADA COMMUNITY SERVICES DISTRICT

SEWER DISTRICT BUDGET FISCAL YEAR 2024/25

| | FY 2023/24 Budget | FY 2023/24 Projected Actual | Over/ (Under) Budget | FY 2024/25 Budget |
|--|----------------------|-----------------------------------|----------------------------|----------------------|
| <u>SEWER - GCSD ADMINISTRATIVE EXPENSES</u> | | | | |
| 1 . Accounting | \$ 38,000 | \$ 47,000 | \$ 9,000 | \$ 48,000 |
| 2 . Auditing | \$ 23,000 | \$ 18,000 | \$ (5,000) | \$ 18,000 |
| 3 . Copier Lease | \$ 5,000 | \$ 3,800 | \$ (1,200) | \$ 4,500 |
| 4 . Directors' Compensation | \$ 10,000 | \$ 10,000 | \$ - | \$ 15,000 |
| 5 . Education & Travel Reimbursement | \$ 2,000 | \$ 2,300 | \$ 300 | \$ 2,000 |
| 6 . Employee Salaries | \$ 225,000 | \$ 238,000 | \$ 13,000 | \$ 248,000 |
| 7 . Employee Medical, Payroll Taxes, and Retirement | \$ 125,000 | \$ 126,000 | \$ 1,000 | \$ 133,000 |
| 8 . Engineering Services (General) | \$ 30,000 | \$ 46,000 | \$ 16,000 | \$ 35,000 |
| 9 . Insurance | \$ 52,000 | \$ 59,400 | \$ 7,400 | \$ 65,000 |
| 10 . Legal Services - General | \$ 40,000 | \$ 38,000 | \$ (2,000) | \$ 40,000 |
| 11 . Legal Services - Project/Case Related | \$ 35,000 | \$ 34,000 | \$ (1,000) | \$ 90,000 |
| 12 . Memberships | \$ 9,900 | \$ 9,000 | \$ (900) | \$ 10,000 |
| 13 . Office Lease | \$ 64,000 | \$ 59,000 | \$ (5,000) | \$ 62,000 |
| 14 . Office Maintenance, Repairs, and Supplies | \$ 8,500 | \$ 11,000 | \$ 2,500 | \$ 3,500 |
| 15 . Professional Services | \$ 105,000 | \$ 78,000 | \$ (27,000) | \$ 82,000 |
| 16 . Publications & Notices | \$ 10,000 | \$ 5,500 | \$ (4,500) | \$ 9,000 |
| 17 . Utilities | \$ 16,000 | \$ 15,000 | \$ (1,000) | \$ 16,000 |
| 18 . Video Taping of Board Meetings | \$ 5,000 | \$ 4,800 | \$ (200) | \$ 5,000 |
| 19 . Computers/IT Services | \$ 8,000 | \$ 7,600 | \$ (400) | \$ 5,000 |
| 20 . Lateral Repairs | \$ 24,000 | \$ 1,000 | \$ (23,000) | \$ 10,000 |
| 21 . CCTV | \$ 15,000 | \$ 2,000 | \$ (13,000) | \$ 15,000 |
| 22 . Miscellaneous | \$ 9,000 | \$ 9,000 | \$ - | \$ 1,000 |
| Sub-Total GCSD Administration Expenditures | \$ 859,400 | \$ 824,400 | \$ (35,000) | \$ 917,000 |
| (less) Parks and Rec Share of District Administration Costs | | | | \$ (185,000) |
| GCSD Administration Costs - Sewer | | | | \$ 732,000 |
| SEWER - TOTAL OPERATING & ADMINISTRATION EXPENDITURES | \$ 2,728,664 | \$ 2,693,664 | | \$ 2,673,097 |
| SEWER - OPERATING NET TO/(FROM) RESERVES | \$ 142,336 | \$ 208,336 | | \$ 590,703 |

GRANADA COMMUNITY SERVICES DISTRICT

**SEWER DISTRICT BUDGET
FISCAL YEAR 2024/25**

| | FY 2023/24 | FY 2023/24 | Over/ | FY 2024/25 |
|---|----------------------|-------------------------|-----------------------|----------------------|
| | <u>Budget</u> | <u>Projected</u> | <u>(Under)</u> | <u>Budget</u> |
| <u>SEWER - CAPITAL PROJECTS</u> | | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 1 . General Sewer Mainline System Repairs | \$ 10,000 | \$ 3,500 | \$ (6,500) | \$ 10,000 |
| 2 . 6 Year Sewer Mainline Replacement Program (Phase 3) | \$ 65,000 | \$ 8,000 | \$ (57,000) | \$ 65,000 |
| TOTAL CAPITAL IMPROVEMENT PROJECTS | \$ 75,000 | \$ 11,500 | \$ (63,500) | \$ 75,000 |

SEWER - CAPITAL RESERVE FUND BALANCE

| | |
|--|---------------------|
| 1 . Beginning Balance on July 1 | \$ 2,993,000 |
| 2 . Capital Projects | \$ (75,000) |
| 3 . Transfer from Yearly Budget | \$ 590,703 |
| SEWER RESERVE AT END OF FISCAL YEAR | \$ 3,508,703 |

GRANADA COMMUNITY SERVICES DISTRICT

**PARKS AND RECREATION DISTRICT BUDGET
FISCAL YEAR 2024/25**

| | FY 2023/24 <u>Budget</u> | FY 2023/24 Projected <u>Actual</u> | Over/ (Under) <u>Budget</u> | FY 2024/25 <u>Budget</u> |
|---|-----------------------------|--|--|-----------------------------|
| <u>PARKS AND RECREATION - REVENUES</u> | | | | |
| 1 . Property Tax Allocation | \$ 920,000 | \$ 896,000 | \$ (24,000) | \$ 940,000 |
| 2 . Interest on Reserves | \$ 25,000 | \$ 52,000 | \$ 27,000 | \$ 56,000 |
| 3 . ERAF Refund | \$ 240,000 | \$ 310,000 | \$ 70,000 | \$ 300,000 |
| 4 . 480 Ave. Alhambra Rent | \$ - | \$ - | \$ - | \$ 15,000 |
| 5 . Miscellaneous | \$ 1,000 | \$ - | \$ (1,000) | \$ 1,000 |
| TOTAL REVENUES | \$ 1,186,000 | \$ 1,258,000 | | \$ 1,312,000 |

Budget Revenue Assumptions:

- 1 . 60% of projected \$500,000 ERAF refund

| | | | | |
|--|-------------------|-------------------|------------|-------------------|
| <u>PARKS AND RECREATION - EXPENDITURES</u> | | | | |
| 1 . Miscellaneous Projects | \$ 10,000 | \$ 15,000 | \$ 5,000 | \$ 15,000 |
| 2 . RCD Services | \$ 10,000 | \$ 1,000 | \$ (9,000) | \$ 5,000 |
| 3 . Professional Services | \$ 150,000 | \$ 262,000 | \$ 112,000 | \$ 125,000 |
| 4 . Parks and Rec Share of District Administration Costs | | | | \$ 185,000 |
| 5 . Reimbursement to HMB per Property Tax Agreement | \$ 31,000 | \$ 51,000 | \$ 20,000 | \$ 27,000 |
| TOTAL EXPENDITURES | \$ 201,000 | \$ 329,000 | | \$ 357,000 |
| NET TO/(FROM) PARKS AND RECREATION RESERVE | | | | \$ 955,000 |

PARKS AND RECREATION - CAPITAL RESERVE FUND

| | | | | |
|---|--|--|--|---------------------|
| 1 . Beginning Balance on July 1 | | | | \$ 1,307,000 |
| 2 . Transfer (to)/from Operating Revenues | | | | \$ 955,000 |
| PARKS AND RECREATION RESERVE AT END OF FISCAL YEAR | | | | \$ 2,262,000 |