

GRANADA COMMUNITY SERVICES DISTRICT

**SEWER DISTRICT BUDGET
FISCAL YEAR 2026/27**

	FY 2025/26 Approved Budget	FY 2025/26 Projected Actual	Over/ (Under) Budget	FY 2026/27 Budget
<u>SEWER - OPERATING REVENUES</u>				
1 . Annual Sewer Service Charges	\$ 2,926,500	\$ 2,936,500	\$ 10,000	\$ 3,084,400
2 . Reim. from A.D. - Salary and Overhead	\$ 37,440	\$ 37,440	\$ -	\$ 39,000
3 . Recology of the Coast Franchise Fee	\$ 46,000	\$ 45,000	\$ (1,000)	\$ 47,000
4 . 480 Ave. Alhambra Rent	\$ 54,000	\$ 54,000	\$ -	\$ -
5 . Miscellaneous	\$ 5,000	\$ 3,400	\$ (1,600)	\$ 5,000
SUB-TOTAL OPERATING REVENUES	\$ 3,068,940	\$ 3,076,340	\$ 7,400	\$ 3,175,400
 <u>SEWER - NON-OPERATING REVENUES</u>				
1 . Interest on Reserves	\$ 114,300	\$ 136,900	\$ 22,600	\$ 82,575
2 . Connection Fees	\$ 18,800	\$ 15,275	\$ (3,525)	\$ 18,800
3 . SAM Refund from Prior Year Allocation	\$ 1,000	\$ 50,740	\$ 49,740	\$ 1,000
SUB-TOTAL NON-OPERATING REVENUES	\$ 134,100	\$ 202,915	\$ 68,815	\$ 102,375
 SEWER - TOTAL REVENUES	 \$ 3,203,040	 \$ 3,279,255		 \$ 3,277,775

Budget Revenue Assumptions:

- 1 . 3,247 ERU's of sewer service charge at **\$950** per ERU
- 2 . 3.3% Interest on average yearly reserve
- 3 . 4 Connections at \$4700 per connection

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FISCAL YEAR 2026/27**

	FY 2025/26 Approved Budget	FY 2025/26 Projected Actual	Over/ (Under) Budget	FY 2026/27 Budget
<u>SEWER - SAM OPERATING EXPENSES *</u>				
1 . SAM General Budget - Treatment	\$ 821,671	\$ 821,671	\$ -	\$ 941,387
2 . SAM General Budget - Administration	\$ 324,784	\$ 324,784	\$ -	\$ 321,994
3 . SAM General Budget - Environmental Compliance	\$ 39,943	\$ 39,943	\$ -	\$ 42,930
4 . SAM General Budget - Infrastructure **	\$ 686,718	\$ 686,718	\$ -	\$ 2,294,460
5 . SAM Contract Collections Services	\$ 192,431	\$ 192,431	\$ -	\$ 273,777
Sub-Total SAM Operations Expenditures	\$ 2,065,547	\$ 2,065,547	\$ -	\$ 3,874,548

* GCSD's share of the SAM General Budget for FY 2026/27 is 18.21%, which is based on percentage of flow into the treatment plant. Our share of the Collections Budget is based on estimated feet of sewer mainline cleaned.

** Based on SAM General Manager Kishen Prathivadi's initial estimate that the SAM Montara force main project is expected to cost \$13-14 million, and SAM has already expended \$2 million of that, we are budgeting for our share of 18.21% of the \$12 million remaining and the \$600,000 in other projects in the Infrastructure budget.

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	FY 2025/26 Approved Budget	FY 2025/26 Projected Actual	Over/ (Under) Budget	FY 2026/27 Budget
<u>SEWER - GCSD ADMINISTRATIVE EXPENSES</u>				
1 . Accounting	\$ 37,440	\$ 37,200	\$ (240)	\$ 38,700
2 . Auditing	\$ 14,100	\$ 14,880	\$ 780	\$ 15,600
3 . Copier Lease	\$ 2,500	\$ 2,280	\$ (220)	\$ 2,400
4 . Directors' Compensation	\$ 11,250	\$ 8,550	\$ (2,700)	\$ 11,700
5 . Education & Travel Reimbursement	\$ 1,500	\$ 100	\$ (1,400)	\$ 1,560
6 . Employee Salaries	\$ 193,440	\$ 192,600	\$ (840)	\$ 203,100
7 . Employee Medical, Payroll Taxes, and Retirement	\$ 108,000	\$ 111,386	\$ 3,386	\$ 129,000
8 . Insurance	\$ 52,650	\$ 55,000	\$ 2,350	\$ 57,600
9 . Memberships	\$ 10,000	\$ 8,250	\$ (1,750)	\$ 8,700
10 . Office Lease	\$ 48,360	\$ 47,400	\$ (960)	\$ 49,200
11 . Office Maintenance, Repairs, and Supplies/Other Properties	\$ 15,000	\$ 14,136	\$ (864)	\$ 9,000
12 . Video Taping of Board Meetings	\$ 3,900	\$ 3,600	\$ (300)	\$ 3,600
13 . Computers/IT Services	\$ 3,900	\$ 6,000	\$ 2,100	\$ 6,300
14 . Elections		\$ -		\$ 22,500
15 . Publications & Notices	\$ 7,020	\$ 2,000	\$ (5,020)	\$ 5,000
16 . Legal Services - General	\$ 31,200	\$ 30,000	\$ (1,200)	\$ 32,500
17 . Utilities	\$ 12,500	\$ 13,000	\$ 500	\$ 13,500
18 . Miscellaneous	\$ 10,000	\$ 6,120	\$ (3,880)	\$ 7,000
19 . Engineering Services	\$ 40,000	\$ 22,000	\$ (18,000)	\$ 30,000
20 . Lateral Repairs	\$ 10,000	\$ -	\$ (10,000)	\$ 10,000
21 . CCTV	\$ 30,000	\$ 35,000	\$ 5,000	\$ 35,000
22 . Legal Services - Project/Case Related	\$ 93,600	\$ 84,000	\$ (9,600)	\$ 5,000
23 . Lift Station and Mainline System Maintenance	\$ 28,000	\$ 32,000	\$ 4,000	\$ 29,120
24 . Professional Services - Sewer Related	\$ 64,000	\$ 66,800	\$ 2,800	\$ 74,000
Sub-Total GCSD Sewer Administration Expenditures	\$ 828,360	\$ 792,302	\$ (36,058)	\$ 800,080
SEWER - SUB-TOTAL EXPENDITURES (Operating and Admini	\$ 2,893,907	\$ 2,857,849	\$ (36,058)	\$ 4,674,628

Administrative Expense Notes:

- 1 . Items 1-14 are shared expenses between Sewer (75%) and Parks (25%)
- 2 . Items 15-17 are allocated by invoice
- 3 . Items 18-24 are 100% sewer

GRANADA COMMUNITY SERVICES DISTRICT

**SEWER DISTRICT BUDGET
FISCAL YEAR 2026/27**

	FY 2025/26	FY 2025/26	Over/	
	Approved	Projected	(Under)	FY 2026/27
	Budget	Actual	Budget	Budget
<u>SEWER - CAPITAL PROJECTS</u>				
1 . 6 Year Sewer Mainline Replacement Program (Phase 3)	\$ 450,000	\$ 109,000	\$ (341,000)	\$ 100,000
TOTAL CAPITAL PROJECTS	\$ 450,000	\$ 109,000	\$ (341,000)	\$ 100,000
SEWER TOTAL EXPENDITURES (Op's, Admin., and Capi	\$ 3,343,907	\$ 2,966,849	\$ (377,058)	\$ 4,774,628

SEWER - RESERVE FUND BALANCE

1 . Beginning Balance on July 1, 2026		\$ 3,926,500
2 . Transfer from Reserves to Operating Budget		\$ (1,496,853)
SEWER RESERVE AT END OF FISCAL YEAR 2026/27		\$ 2,429,647

GRANADA COMMUNITY SERVICES DISTRICT

**PARKS AND RECREATION DISTRICT BUDGET
FISCAL YEAR 2026/27**

	FY 2025/26 Approved Budget	FY 2025/26 Projected Actual	Over/ (Under) Budget	FY 2026/27 Budget
<u>PARKS AND RECREATION - REVENUES</u>				
1 . Property Tax Allocation	\$ 944,300	\$ 945,000	\$ 700	\$ 973,400
2 . Interest on Reserves	\$ 71,600	\$ 96,000	\$ 24,400	\$ 79,000
3 . ERAF Refund	\$ 550,000	\$ 572,831	\$ 22,831	\$ 570,000
4 . 480 Ave. Alhambra Rent	\$ 18,000	\$ 18,000	\$ -	\$ -
5 . Miscellaneous	\$ 5,000	\$ 5,400	\$ 400	\$ 5,000
PARKS AND RECREATION - TOTAL REVENUES	\$ 1,588,900	\$ 1,637,231	\$ 48,331	\$ 1,627,400

GRANADA COMMUNITY SERVICES DISTRICT

**PARKS AND RECREATION DISTRICT BUDGET
FISCAL YEAR 2026/27**

PARKS AND RECREATION - ADMINISTRATIVE EXPENDITURES

1 . Accounting	\$ 12,480	\$ 12,400	\$ (80)	\$ 12,900
2 . Auditing	\$ 4,680	\$ 4,960	\$ 280	\$ 5,200
3 . Copier Lease	\$ 1,170	\$ 760	\$ (410)	\$ 800
4 . Directors' Compensation	\$ 3,900	\$ 2,850	\$ (1,050)	\$ 3,900
5 . Education & Travel Reimbursement	\$ 520	\$ -	\$ (520)	\$ 520
6 . Employee Salaries	\$ 64,480	\$ 64,200	\$ (280)	\$ 67,700
7 . Employee Medical, Payroll Taxes, and Retirement	\$ 35,910	\$ 37,128	\$ 1,218	\$ 43,000
8 . Insurance	\$ 17,550	\$ 18,335	\$ 785	\$ 19,600
9 . Memberships	\$ 2,600	\$ 2,750	\$ 150	\$ 2,900
10 . Office Lease	\$ 16,120	\$ 15,800	\$ (320)	\$ 16,400
11 . Office Maintenance, Repairs, and Supplies/Other Properties	\$ 5,000	\$ 4,714	\$ (286)	\$ 3,000
12 . Video Taping of Board Meetings	\$ 1,300	\$ 1,200	\$ (100)	\$ 1,200
13 . Computers/IT Services	\$ 1,300	\$ 2,000	\$ 700	\$ 2,100
14 . Elections	\$ -			\$ 7,500
15 . Publications & Notices	\$ 2,340	\$ 200	\$ (2,140)	\$ 2,340
16 . Legal Services - General	\$ 10,400	\$ 7,000	\$ (3,400)	\$ 10,400
17 . Utilities	\$ 4,160	\$ 1,300	\$ (2,860)	\$ 1,400
18 . Recreation Supplies and Miscellaneous/Mutt Mitt Supplies	\$ 260	\$ 2,950	\$ 2,690	\$ 3,000
19 . Professional Services - Recreation Related	\$ 39,520	\$ 59,400	\$ 19,880	\$ 44,500
20 . RCD Services	\$ 1,000	\$ 900	\$ (100)	\$ 1,000
21 . Reimbursement to HMB per Property Tax Agreement	\$ 40,894	\$ 43,470	\$ 2,577	\$ 45,384
SUB-TOTAL ADMINISTRATIVE EXPENDITURES	\$ 265,584	\$ 282,317	\$ 16,734	\$ 294,744

1 . Items 1-14 are shared expenses between Sewer (75%) and Parks (25%)

2 . Items 15-17 are allocated by invoice

3 . Items 18-21 are parks only

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**PARKS AND RECREATION DISTRICT BUDGET
FISCAL YEAR 2026/27**

	FY 2025/26 Approved Budget	FY 2025/26 Projected Actual	Over/ (Under) Budget	FY 2026/27 Budget
<u>GRANADA COMMUNITY PARK AND RECREATION CENTE</u>				
1 . Professional Services	\$ 320,000	\$ 340,000	\$ 20,000	\$ 1,500,000
2 . Project Permitting and Filing Fees	\$ 25,000	\$ 8,000	\$ (17,000)	\$ 25,000
SUB-TOTAL PARK AND RECREATION PROJECT	\$ 345,000	\$ 348,000	\$ 3,000	\$ 1,525,000
PARKS TOTAL EXPENDITURES (Admin. & Park Project)	\$ 610,584	\$ 630,317	\$ 19,734	\$ 1,819,744
<u>PARKS AND RECREATION - RESERVE FUND BALANCE</u>				
1 . Beginning Balance on July 1, 2026				\$ 3,760,000
2 . Transfer from Operating Budget to Reserve				\$ (192,344)
PARKS AND RECREATION RESERVE AT END OF FISCAL YEAR 2026/27				\$ 3,567,656