

**GRANADA COMMUNITY SERVICES DISTRICT**

**FISCAL YEAR 2018/19 SEWER DISTRICT BUDGET**

	<b>FY 2017/18 Budget</b>	<b>FY 2017/18 Projected Actual</b>	<b>Over/ (Under) Budget</b>	<b>FY 2018/19 Budget</b>
<b><u>SEWER - OPERATING REVENUES</u></b>				
1 . Property Tax Allocation-Sewer (split between sewer and parks)	\$200,000	\$200,000	\$0	\$200,000
2 . Annual Sewer Service Charges	\$ 1,282,000	\$1,281,000	(\$1,000)	\$1,471,000
3 . Reim. from A.D. - Salary and Overhead	\$30,000	\$28,000	(\$2,000)	\$30,000
4 . Recology of the Coast Franchise Fee	\$32,000	\$30,000	(\$2,000)	\$32,000
5 . Miscellaneous	\$2,000	\$2,000	\$0	\$2,000
<b>TOTAL REVENUES</b>	<b>\$1,546,000</b>	<b>\$1,541,000</b>	<b>(\$5,000)</b>	<b>\$1,735,000</b>

**Budget Revenue Assumptions:**

- 1 . 3,200 ERU's of sewer service charge at \$460 per ERU
- 2 . Property Tax Revenue now allocated between Sewer and Parks and Recreation departments

**SEWER - EXPENDITURES**

	<b>FY 2017/18 Budget</b>	<b>FY 2017/18 Projected Actual</b>	<b>Over/ (Under) Budget</b>	<b>FY 2018/19 Budget</b>
<b><u>SEWER - OPERATING EXPENSES</u></b>				
1 . SAM General - Treatment	\$955,139	\$955,139	\$0	\$676,625
2 . SAM General - Administration	\$955,139	\$955,139	\$0	\$270,545
3 . SAM General - Environmental Compliance	\$955,139	\$955,139	\$0	\$35,167
4 . SAM Collections	\$239,954	\$239,954	\$0	\$284,500
5 . Lateral Repairs	\$40,000	\$10,000	(\$30,000)	\$20,000
6 . CCTV	\$20,000	\$5,000	(\$15,000)	\$10,000
7 . Pet Waste Stations	\$1,000	\$1,500	\$500	\$1,000

Sub-Total Operations Expenditures

\$1,256,093    \$3,121,871    (\$44,500)    \$1,297,837

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	<b>FY 2017/18</b>	<b>FY 2017/18</b>	<b>Over/</b>	<b>FY 2018/19</b>
	<b>Budget</b>	<b>Projected</b>	<b>(Under)</b>	<b>Budget</b>
<b><u>SEWER - ADMINISTRATIVE OPERATING EXPENSES</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
1 . Accounting	\$30,000	\$30,000	\$0	\$30,000
2 . Auditing	\$15,000	\$15,000	\$0	\$15,000
3 . Copier Lease	\$7,500	\$7,000	(\$500)	\$7,500
4 . Directors' Compensation	\$11,000	\$12,000	\$1,000	\$11,000
5 . Education & Travel Reimbursement	\$2,000	\$1,000	(\$1,000)	\$2,000
6 . Employee Salaries	\$150,000	\$155,000	\$5,000	\$160,000
7 . Employee Medical, Payroll Taxes, and Retirement	\$60,000	\$55,000	(\$5,000)	\$60,000
8 . Engineering Services (General)	\$20,000	\$14,000	(\$6,000)	\$20,000
9 . Insurance	\$6,000	\$5,000	(\$1,000)	\$10,000
10 . Legal Services - General	\$65,000	\$110,000	\$45,000	\$75,000
11 . Legal Services - Project/Case Related	\$0	\$70,000	\$70,000	\$100,000
11 . Memberships	\$9,000	\$8,800	(\$200)	\$9,000
12 . Newsletter	\$2,500	\$6,000	\$3,500	\$6,000
13 . Office Lease	\$52,000	\$52,000	\$0	\$54,000
14 . Office Maintenance and Repairs	\$2,500	\$2,000	(\$500)	\$2,500
15 . Office Supplies	\$6,000	\$5,000	(\$1,000)	\$6,000
16 . Professional Services - Other	\$65,000	\$85,000	\$20,000	\$65,000
17 . Publications & Notices	\$10,000	\$5,000	(\$5,000)	\$10,000
18 . Utilities	\$10,000	\$10,000	\$0	\$10,000
19 . Video Taping of Board Meetings	\$3,500	\$3,500	\$0	\$3,500
20 . Computers	\$2,000	\$4,500	\$2,500	\$2,000
21 . Miscellaneous	\$7,000	\$7,000	\$0	\$7,000
Sub-Total Administration Expenditures	\$536,000	\$662,800	\$126,800	\$665,500

<b>SEWER - TOTAL OPERATING EXPENDITURES</b>	<b>\$1,792,093</b>	<b>\$3,784,671</b>	<b>\$82,300</b>	<b>\$1,963,337</b>
<b>SEWER - OPERATING NET TO/(FROM) RESERVES</b>	<b>(\$246,093)</b>	<b>(\$2,243,671)</b>		<b>(\$228,337)</b>

**GRANADA COMMUNITY SERVICES DISTRICT**

**FISCAL YEAR 2018/19 SEWER DISTRICT BUDGET**

	<b>FY 2017/18 Budget</b>	<b>FY 2017/18 Projected Actual</b>	<b>Over/ (Under) Budget</b>	<b>FY 2018/19 Budget</b>
<b><u>SEWER - NON-OPERATING REVENUES</u></b>				
1 . Interest on Reserves	\$28,400	\$48,000	\$19,600	\$46,400
2 . Connection Fees	\$47,000	\$55,000	\$8,000	\$47,000
3 . SAM Refund from Prior Year Allocation	\$5,000	\$0	(\$5,000)	\$5,000
4 . Repayment from Assessment District-Current FY	\$127,000	\$188,000	\$61,000	\$127,000
5 . ERAF Refund from Prior Year	\$250,000	\$274,000	\$24,000	\$250,000
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$457,400</b>	<b>\$565,000</b>	<b>\$107,600</b>	<b>\$475,400</b>

**Budget Revenue Assumptions:**

- 1 . 1.30% Interest on average yearly reserve
- 2 . 10 Connections at \$4700 per connection

**GRANADA COMMUNITY SERVICES DISTRICT**

**FISCAL YEAR 2018/19 SEWER DISTRICT BUDGET**

**SEWER - CAPITAL PROJECTS AND RESERVE FUND BALANCE**

	<b>FY 2017/18</b>	<b>FY 2017/18</b>	<b>Over/</b>	<b>FY 2018/19</b>
<b><u>SEWER - CAPITAL PROJECTS</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>(Under)</u></b>	<b><u>Budget</u></b>
		<b><u>Actual</u></b>	<b><u>Budget</u></b>	
1 . Mainline System Repairs	\$10,000	\$2,000	(\$8,000)	\$10,000
2 . Medio Creek Crossing Sewer Re-alignment	\$350,000	\$62,000	(\$288,000)	\$350,000
3 . SAM - Infrastructure Budget	\$573,924	\$573,924	\$0	\$471,834
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>	\$1,218,414	\$637,924	(\$296,000)	\$831,834

**SEWER - CAPITAL RESERVE FUND BALANCE**

1 . Beginning Balance on July 1	\$3,628,000
2 . Capital Projects	(\$831,834)
3 . Transfer (to)/from Operating Budget	(\$228,337)
4 . Transfer (to)/from Non-Operating Revenues	\$475,400
<b>TOTAL RESERVE AT END OF FISCAL YEAR</b>	\$3,043,229

**GRANADA COMMUNITY SERVICES DISTRICT**

**FISCAL YEAR 2018/19 SEWER DISTRICT BUDGET**

	<b>FY 2017/18 Budget</b>	<b>FY 2017/18 Projected Actual</b>	<b>Over/ (Under) Budget</b>	<b>FY 2018/19 Budget</b>
<b><u>PARKS AND RECREATION - OPERATING REVENUES</u></b>				
1 . Property Tax Allocation-Parks (split between sewer and par	\$400,000	\$400,000	\$0	\$400,000
2 . Miscellaneous	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$400,000</b>	<b>\$400,000</b>		<b>\$400,000</b>
<b><u>PARKS AND RECREATION - OPERATING EXPENDITURES</u></b>				
1 . Projects	\$100,000	\$40,000	(\$60,000)	\$100,000
2 . RCD	\$5,000	\$15,000	\$10,000	\$5,000
3 . Professional Services	\$0	\$8,000	\$8,000	\$20,000
4 . Reimbursement to Half Moon Bay per Property Tax Agree	\$20,000	\$44,000	\$24,000	\$25,000
<b>TOTAL EXPENDITURES</b>	<b>\$130,000</b>	<b>\$107,000</b>	<b>(\$23,000)</b>	<b>\$150,000</b>
<b>NET TO/(FROM) PARKS AND RECREATION RESEI</b>	<b>\$270,000</b>	<b>\$293,000</b>		<b>\$250,000</b>
<b><u>PARKS AND RECREATION - CAPITAL RESERVE FUND</u></b>				
1 . Beginning Balance on July 1				\$334,000
3 . Transfer (to)/from Operating Revenues				\$250,000
<b>PARKS AND RECREATION RESERVE AT FYE</b>				<b>\$584,000</b>