

GRANADA COMMUNITY SERVICES DISTRICT

SEWER DISTRICT BUDGET FISCAL YEAR 2021/22

| | FY 2021/22 |
|---|----------------------|
| <u>SEWER - OPERATING REVENUES</u> | <u>Budget</u> |
| 1 . Property Tax Allocation-Sewer (no split with Parks and Rec) | \$0 |
| 2 . Annual Sewer Service Charges | \$1,810,000 |
| 3 . Reim. from A.D. - Salary and Overhead | \$32,000 |
| 4 . Recology of the Coast Franchise Fee | \$33,000 |
| 5 . Miscellaneous | \$4,000 |
| TOTAL REVENUES | \$1,879,000 |

Budget Revenue Assumptions:

- 1 . 3,121 ERU's of sewer service charge at \$580 per ERU
- 2 . Property Tax Revenue is NOW allocated ONLY to the Parks and Recreation District

SEWER - EXPENDITURES

| | FY 2021/22 |
|---|----------------------|
| <u>SEWER - SAM OPERATING EXPENSES</u> | <u>Budget</u> |
| 1 . SAM General Budget - Treatment | \$685,122 |
| 2 . SAM General Budget - Administration | \$258,279 |
| 3 . SAM General Budget - Environmental Compliance | \$37,570 |
| 4 . SAM General Budget - Infrastructure | \$508,056 |
| 5 . SAM Contract Collections Services | \$244,612 |
| Sub-Total SAM Operations Expenditures | \$1,733,639 |

| <u>SEWER - GCSD ADMINISTRATIVE EXPENSES</u> | <u>Budget</u> |
|--|----------------------|
| 1 . Accounting | \$32,000 |
| 2 . Auditing | \$16,000 |
| 3 . Copier Lease | \$6,000 |
| 4 . Directors' Compensation | \$11,000 |
| 5 . Education & Travel Reimbursement | \$2,000 |
| 6 . Employee Salaries | \$220,000 |
| 7 . Employee Medical, Payroll Taxes, and Retirement | \$95,000 |
| 8 . CalPers and OPEB Unfunded Pension Liability Payments | \$0 |
| 9 . Engineering Services (General) | \$20,000 |
| 10 . Insurance | \$35,000 |
| 11 . Legal Services - General | \$40,000 |
| 12 . Legal Services - Project/Case Related | \$90,000 |
| 13 . Memberships | \$9,000 |
| 14 . Newsletter | \$7,000 |
| 15 . Office Lease | \$60,000 |
| 16 . Office Maintenance and Repairs | \$3,000 |
| 17 . Office Supplies | \$3,000 |
| 18 . Professional Services | \$85,000 |
| 19 . Publications & Notices | \$2,000 |
| 20 . Utilities | \$12,000 |
| 21 . Video Taping of Board Meetings | \$4,000 |
| 22 . Computers | \$2,500 |
| 23 . Lateral Repairs | \$25,000 |
| 24 . CCTV | \$15,000 |
| 25 . Pet Waste Stations | \$1,200 |
| 26 . Miscellaneous | \$15,000 |
| Sub-Total GCSD Administration Expenditures | \$810,700 |
| SEWER - TOTAL OPERATING EXPENDITURES | \$2,544,339 |
| SEWER - OPERATING NET TO/(FROM) RESERVES | (\$665,339) |

GRANADA COMMUNITY SERVICES DISTRICT

SEWER DISTRICT BUDGET FISCAL YEAR 2021/22

| | FY 2021/22 |
|---|----------------------|
| <u>SEWER - NON-OPERATING REVENUES</u> | <u>Budget</u> |
| 1 . Interest on Reserves | \$ 18,000 |
| 2 . Connection Fees | \$28,000 |
| 3 . SAM Refund from Prior Year Allocation | \$1,000 |
| 4 . Repayment from Assessment District-Current FY | \$310,000 |
| 5 . ERAF Refund from Prior Year | \$250,000 |
| TOTAL NON-OPERATING REVENUES | \$607,000 |

Budget Revenue Assumptions:

- 1 . 0.35% Interest on average yearly reserve
- 2 . 6 Connections at \$4700 per connection

| | FY 2021/22 |
|---|----------------------|
| <u>SEWER - CAPITAL PROJECTS</u> | <u>Budget</u> |
| 1 . General Sewer Mainline System Repairs | \$10,000 |
| 2 . 6 Year Sewer Mainline Replacement Program | \$290,000 |
| 3 . Medio Creek Crossing Sewer Realignment | \$400,000 |
| TOTAL CAPITAL IMPROVEMENT PROJECTS | \$700,000 |

SEWER - CAPITAL RESERVE FUND BALANCE

| | |
|---|--------------------|
| 1 . Beginning Balance on July 1 | \$4,427,540 |
| 2 . Capital Projects | (\$700,000) |
| 3 . Transfer (to)/from Operating Budget | (\$665,339) |
| 4 . Transfer from Non-Operating Revenues | \$607,000 |
| SEWER RESERVE AT END OF FISCAL YEAR 2022 | \$3,669,201 |

GRANADA COMMUNITY SERVICES DISTRICT
PARKS AND RECREATION DISTRICT BUDGET
FISCAL YEAR 2021/22

| | FY 2021/22 |
|---|--------------------|
| <u>PARKS AND RECREATION - OPERATING REVENUES</u> | |
| 1 . Property Tax Allocation-Parks (solely parks) | \$ 850,000 |
| 2 . Miscellaneous | \$1,000 |
| TOTAL REVENUES | \$851,000 |
| <u>PARKS AND RECREATION - OPERATING EXPENDITURES</u> | |
| 1 . Projects | \$30,000 |
| 2 . RCD | \$30,000 |
| 3 . Professional Services | \$300,000 |
| 4 . Reimbursement to HMB per Property Tax Agreement | \$65,000 |
| TOTAL EXPENDITURES | \$425,000 |
| NET TO/(FROM) PARKS AND RECREATION RESERVE | \$426,000 |
| <u>PARKS AND RECREATION - CAPITAL RESERVE FUND</u> | |
| 1 . Beginning Balance on July 1 | \$1,292,460 |
| 3 . Transfer (to)/from Operating Revenues | \$426,000 |
| PARKS AND RECREATION RESERVE AT FYE 2022 | \$1,718,460 |