

GRANADA COMMUNITY SERVICES DISTRICT

**SEWER DISTRICT BUDGET
FISCAL YEAR 2025/26**

	FY 2024/25 Approved Budget	FY 2024/25 Projected Actual	Over/ (Under) Budget	FY 2025/26 Budget
<u>SEWER - OPERATING REVENUES</u>				
1 . Annual Sewer Service Charges	\$ 2,785,000	\$ 2,759,000	\$ (26,000)	\$ 2,926,500
2 . Reim. from A.D. - Salary and Overhead	\$ 36,000	\$ 36,000	\$ -	\$ 37,440
3 . Recology of the Coast Franchise Fee	\$ 46,000	\$ 46,000	\$ -	\$ 46,000
4 . 480 Ave. Alhambra Rent	\$ 45,000	\$ 45,750	\$ 750	\$ 54,000
5 . Miscellaneous	\$ 5,000	\$ 3,800	\$ (1,200)	\$ 5,000
SUB-TOTAL OPERATING REVENUES	\$ 2,917,000	\$ 2,890,550	\$ (26,450)	\$ 3,068,940
 <u>SEWER - NON-OPERATING REVENUES</u>				
1 . Interest on Reserves	\$ 127,000	\$ 138,000	\$ 11,000	\$ 114,300
2 . Connection Fees	\$ 18,800	\$ 30,500	\$ 11,700	\$ 18,800
3 . SAM Refund from Prior Year Allocation	\$ 1,000	\$ -	\$ (1,000)	\$ 1,000
4 . ERAF Refund	\$ 200,000	\$ 225,000	\$ 25,000	\$ -
SUB-TOTAL NON-OPERATING REVENUES	\$ 346,800	\$ 393,500	\$ 46,700	\$ 134,100
 SEWER - TOTAL REVENUES	 \$ 3,263,800	 \$ 3,284,050		 \$ 3,203,040

Budget Revenue Assumptions:

- 1 . 3,234 ERU's of sewer service charge at **\$905** per ERU
- 2 . 75% of projected rent revenue, 480 Ave Alhambra
- 3 . 4.0% Interest on average yearly reserve
- 4 . 4 Connections at \$4700 per connection
- 5 . 0% of projected \$550,000 ERAF refund per board action on July 17, 2025

GRANADA COMMUNITY SERVICES DISTRICT

SEWER DISTRICT BUDGET

FISCAL YEAR 2025/26

	FY 2024/25	FY 2024/25	Over/	FY 2025/26
	Approved	Projected	(Under)	
<u>SEWER - SAM OPERATING EXPENSES</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
1 . SAM General Budget - Treatment	\$ 796,989	\$ 796,989	\$ -	\$ 821,671
2 . SAM General Budget - Administration	\$ 350,186	\$ 350,186	\$ -	\$ 324,784
3 . SAM General Budget - Environmental Compliance	\$ 47,961	\$ 47,961	\$ -	\$ 39,943
4 . SAM General Budget - Infrastructure	\$ 571,200	\$ 571,200	\$ -	\$ 686,718
5 . SAM Contract Collections Services	\$ 174,761	\$ 174,761	\$ -	\$ 192,431
Sub-Total SAM Operations Expenditures	\$ 1,941,097	\$ 1,941,097	\$ -	\$ 2,065,547

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	FY 2024/25 Approved Budget	FY 2024/25 Projected Actual	Over/ (Under) Budget	FY 2025/26 Budget
<u>SEWER - GCSD ADMINISTRATIVE EXPENSES</u>				
1 . Accounting	\$ 36,000	\$ 36,500	\$ 500	\$ 37,440
2 . Auditing	\$ 13,500	\$ 12,200	\$ (1,300)	\$ 14,100
3 . Copier Lease	\$ 3,375	\$ 2,300	\$ (1,075)	\$ 2,500
4 . Directors' Compensation	\$ 11,250	\$ 8,300	\$ (2,950)	\$ 11,250
5 . Education & Travel Reimbursement	\$ 1,500	\$ 2,220	\$ 720	\$ 1,500
6 . Employee Salaries	\$ 186,000	\$ 180,000	\$ (6,000)	\$ 193,440
7 . Employee Medical, Payroll Taxes, and Retirement	\$ 99,750	\$ 99,400	\$ (350)	\$ 108,000
8 . Insurance	\$ 48,750	\$ 51,500	\$ 2,750	\$ 52,650
9 . Memberships	\$ 7,500	\$ 9,850	\$ 2,350	\$ 10,000
10 . Office Lease	\$ 46,500	\$ 46,500	\$ -	\$ 48,360
11 . Office Maintenance, Repairs, and Supplies/Other Properties	\$ 2,625	\$ 8,500	\$ 5,875	\$ 15,000
12 . Video Taping of Board Meetings	\$ 3,750	\$ 3,600	\$ (150)	\$ 3,900
13 . Computers/IT Services	\$ 3,750	\$ 5,350	\$ 1,600	\$ 3,900
14 . Publications & Notices	\$ 6,750	\$ 6,200	\$ (550)	\$ 7,020
15 . Legal Services - General	\$ 30,000	\$ 24,000	\$ (6,000)	\$ 31,200
16 . Utilities	\$ 12,000	\$ 13,000	\$ 1,000	\$ 12,500
17 . Miscellaneous	\$ 750	\$ 24,000	\$ 23,250	\$ 10,000
18 . Engineering Services	\$ 35,000	\$ 55,450	\$ 20,450	\$ 40,000
19 . Lateral Repairs	\$ 10,000	\$ -	\$ (10,000)	\$ 10,000
20 . CCTV	\$ 15,000	\$ 3,200	\$ (11,800)	\$ 30,000
21 . Legal Services - Project/Case Related	\$ 90,000	\$ 40,000	\$ (50,000)	\$ 93,600
22 . Lift Station and Mainline System Maintenance	\$ -	\$ 42,290	\$ 42,290	\$ 28,000
23 . Professional Services - Sewer Related	\$ 82,000	\$ 67,000	\$ (15,000)	\$ 64,000
Sub-Total GCSD Sewer Administration Expenditures	\$ 745,750	\$ 741,360	\$ (4,390)	\$ 828,360
SEWER - SUB-TOTAL EXPENDITURES (Operating and Administrative)	\$ 2,686,847	\$ 2,682,457	\$ (4,390)	\$ 2,893,907

Administrative Expense Notes:

- 1 . Items 1-13 are shared expenses between Sewer (75%) and Parks (25%)
- 2 . Items 14-17 are allocated by invoice to Sewer or Parks
- 3 . Items 18-23 are 100% sewer

GRANADA COMMUNITY SERVICES DISTRICT

**SEWER DISTRICT BUDGET
FISCAL YEAR 2025/26**

	FY 2024/25 Approved Budget	FY 2024/25 Projected Actual	Over/ (Under) Budget	FY 2025/26 Budget
<u>SEWER - CAPITAL PROJECTS</u>				
1 . 6 Year Sewer Mainline Replacement Program (Phase 3)	\$ 65,000	\$ 10,000	\$ (55,000)	\$ 450,000
TOTAL CAPITAL PROJECTS	\$ 65,000	\$ 10,000	\$ (55,000)	\$ 450,000
SEWER TOTAL EXPENDITURES (Operations, Administration, and Capital)	\$ 2,751,847	\$ 2,692,457	\$ (59,390)	\$ 3,343,907
<u>SEWER - RESERVE FUND BALANCE</u>				
1 . Beginning Balance on July 1, 2025				\$ 3,571,100
2 . Transfer from Reserves to Operating Budget				\$ (140,867)
SEWER RESERVE AT END OF FISCAL YEAR 2025/26				\$ 3,430,233

GRANADA COMMUNITY SERVICES DISTRICT

**PARKS AND RECREATION DISTRICT BUDGET
FISCAL YEAR 2025/26**

	FY 2024/25	FY 2024/25	Over/	FY 2025/26
	Approved	Projected	(Under)	Budget
<u>PARKS AND RECREATION - REVENUES</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
1 . Property Tax Allocation	\$ 940,000	\$ 908,000	\$ (32,000)	\$ 944,300
2 . Interest on Reserves	\$ 56,000	\$ 80,000	\$ 24,000	\$ 71,600
3 . ERAF Refund	\$ 300,000	\$ 337,400	\$ 37,400	\$ 550,000
4 . 480 Ave. Alhambra Rent	\$ 15,000	\$ 15,250	\$ 250	\$ 18,000
5 . Miscellaneous	\$ 1,000	\$ -	\$ (1,000)	\$ 5,000
PARKS AND RECREATION - TOTAL REVENUES	\$ 1,312,000	\$ 1,340,650	\$ 28,650	\$ 1,588,900

GRANADA COMMUNITY SERVICES DISTRICT

PARKS AND RECREATION DISTRICT BUDGET

FISCAL YEAR 2025/26

PARKS AND RECREATION - ADMINISTRATIVE EXPENDITURES

1 . Accounting	\$ 12,000	\$ 12,000	\$ -	\$ 12,480
2 . Auditing	\$ 4,500	\$ 4,040	\$ (460)	\$ 4,680
3 . Copier Lease	\$ 1,125	\$ 760	\$ (365)	\$ 1,170
4 . Directors' Compensation	\$ 3,750	\$ 2,760	\$ (990)	\$ 3,900
5 . Education & Travel Reimbursement	\$ 500	\$ 740	\$ 240	\$ 520
6 . Employee Salaries	\$ 62,000	\$ 60,000	\$ (2,000)	\$ 64,480
7 . Employee Medical, Payroll Taxes, and Retirement	\$ 33,250	\$ 33,100	\$ (150)	\$ 35,910
8 . Insurance	\$ 16,250	\$ 17,150	\$ 900	\$ 17,550
9 . Memberships	\$ 2,500	\$ 2,650	\$ 150	\$ 2,600
10 . Office Lease	\$ 15,500	\$ 15,450	\$ (50)	\$ 16,120
11 . Office Maintenance, Repairs, and Supplies/Other Properties	\$ 875	\$ 4,550	\$ 3,675	\$ 5,000
12 . Video Taping of Board Meetings	\$ 1,250	\$ 1,200	\$ (50)	\$ 1,300
13 . Computers/IT Services	\$ 1,250	\$ 2,000	\$ 750	\$ 1,300
14 . Publications & Notices	\$ 2,250	\$ 340	\$ (1,910)	\$ 2,340
15 . Legal Services - General	\$ 10,000	\$ 27,000	\$ 17,000	\$ 10,400
16 . Utilities	\$ 4,000	\$ 1,340	\$ (2,660)	\$ 4,160
17 . Miscellaneous	\$ 250	\$ 5,540	\$ 5,290	\$ 260
18 . Professional Services - Recreation Related	\$ 45,000	\$ 38,000	\$ (7,000)	\$ 39,520
19 . RCD Services	\$ 5,000	\$ 5,360	\$ 360	\$ 1,000
20 . Reimbursement to HMB per Property Tax Agreement	\$ 27,000	\$ 42,584	\$ 15,584	\$ 40,894
SUB-TOTAL ADMINISTRATIVE EXPENDITURES	\$ 248,250	\$ 276,564	\$ 28,314	\$ 265,584

- 1 . Items 1-13 are shared expenses between Sewer (75%) and Parks (25%)
- 2 . Items 14-17 are allocated by invoice
- 3 . Items 18-20 are parks only

GRANADA COMMUNITY SERVICES DISTRICT

PARKS AND RECREATION DISTRICT BUDGET

FISCAL YEAR 2025/26

	FY 2024/25 Approved Budget	FY 2024/25 Projected Actual	Over/ (Under) Budget	FY 2025/26 Budget
<u>GRANADA COMMUNITY PARK AND RECREATION CENTER</u>				
1 . Professional Services	\$ 80,000	\$ 71,000	\$ (9,000)	\$ 320,000
2 . Project Permitting and Filing Fees	\$ -	\$ 8,900	\$ 8,900	\$ 25,000
SUB-TOTAL PARK AND RECREATION PROJECT	\$ 80,000	\$ 79,900	\$ (100)	\$ 345,000
PARKS TOTAL EXPENDITURES (Administration and Park Project)	\$ 328,250	\$ 356,464	\$ 28,214	\$ 610,584
<u>PARKS AND RECREATION - RESERVE FUND BALANCE</u>				
1 . Beginning Balance on July 1, 2025				\$ 2,238,400
2 . Transfer from Operating Budget to Reserve				\$ 978,316
PARKS AND RECREATION RESERVE AT END OF FISCAL YEAR 2025/26				\$ 3,216,716