

Groveland Community Services District  
Proposed 2018/2019 Annual Budget  
**Cost Allocation Plan**

**ADMINISTRATIVE EXPENSE ALLOCATION**

**INDIRECT ADMINISTRATION EXPENSE**                      \$    1,358,573

SERVICE	WATER	SEWER	FIRE	PARKS	TOTALS
ALLOCATION %	57%	37%	1%	5%	100.00%

**BASED ON ADMINISTRATION STAFF TIME:**

General Manager	47.00%	47.00%	2.00%	4.00%	100.00%
Office Manager	63.92%	30.08%	2.00%	4.00%	100.00%
Finance Clerk	48.00%	48.00%	2.00%	2.00%	100.00%
Admin Services Tech	65.96%	31.04%	0.00%	3.00%	100.00%
Office Clerk	61.20%	28.80%	0.00%	10.00%	100.00%

<b>TOTAL INDIRECT TO BE ALLOCATED BY %</b>	<b>\$777,321</b>	<b>\$502,455</b>	<b>\$16,303</b>	<b>\$62,494</b>	<b>\$1,358,573</b>
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**BASED ON ENTERPRISE SERVICES:**

Credit Card Merchant Fees	\$36,500
Office Expense	\$49,200
Cost of Bond Issuance	\$3,250
<b>TOTAL ENTERPRISE DIRECT</b>	<b>\$88,950</b>

<b>TOTAL DIRECT COSTS TO BE ALLOCATED BY %</b>	<b>\$60,486</b>	<b>\$28,464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$88,950</b>
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<b>TOTAL ADMIN ALLOCATION</b>	<b>\$837,807</b>	<b>\$530,919</b>	<b>\$16,303</b>	<b>\$62,494</b>	<b>\$1,447,523</b>
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