



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

15160 Jackson Road, Rancho Murieta, CA 95683

Office - 916-354-3700 * Fax - 916-354-2082

FINANCE COMMITTEE

(Directors John Merchant and Martin Pohll)

Regular Meeting

March 1, 2022 at 10:00 a.m.

This meeting will be held via ZOOM video conference only. You can join the conference by (1) logging on to <https://us02web.zoom.us/j/81200037831>, entering Meeting ID no. 812 0003 7831, and using the audio on your computer, or (2) dialing into 1-669-900-9128 and entering the meeting code 812 0003 7831. Those wishing to join with audio only can simply call the telephone number above and enter the code. Participants wishing to join the call anonymously have the option of dialing *67 from their phone. Please refer to your telephone service provider for specific instructions. ***PLEASE NOTE – MOBILE DEVICE USERS MAY NEED TO INSTALL AN APP PRIOR TO USE AND MAC AND PC DESKTOP AND LAPTOP USES WILL REQUIRE YOU TO RUN A ZOOM INSTALLER APPLICATION – PLEASE FOLLOW DIRECTIONS AS PROVIDED BY ZOOM. IT IS RECOMMENDED YOU ATTEMPT TO LOGIN AT LEAST 5 MINUTES BEFORE THE START OF THE MEETING.***

AGENDA

1. Call to Order
2. Consider Finding That as a Result of the COVID-19 Emergency: (i) Meeting in Person Would Present Imminent Risks to the Health or Safety of Attendees; and (ii) the Meeting is Authorized to be Held by Teleconference Pursuant to Gov. Code, § 54953, subd. (e)(1)(C).
3. Comments from the Public
4. Finance Monthly Updates
 - General Update on Current Finance
 - Payment Installment Updates
5. Discuss Board Strategic Planning and Budget Workshop
6. Receive Mid-Year Budget Update
7. Discuss Franchise Agreement with Cal-Waste
8. Review SB 1383 Notification of Intent to Comply

9. Discuss Reserve Report

10. Directors and Staff Comments/Suggestions

11. Adjournment

"In accordance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item and is distributed less than 24 hours prior to a special meeting, will be made available for public inspection in the District offices during normal business hours. If, however, the document is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting."

In compliance with the Americans with Disabilities Act, if you are an individual with a disability and you need a disability-related modification or accommodation to participate in this meeting or need assistance to participate in this teleconference meeting, please contact the District Office at 916-354-3700 or awilder@rmcsd.com. Requests must be made as soon as possible.

Note: This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of this posting is February 24, 2022. Posting locations are: 1) District Office; 2) Rancho Murieta Association; 4) Murieta Village Association.

MEMORANDUM

Date: February 28, 2022
To: Finance Committee
From: Paula O'Keefe, Director of Administration
Subject: Monthly Finance Updates

Finance Updates

Current Finance Reporting

Richardson & Company CPAs have completed their initial analysis and are working to provide the District with a draft audit report within the next couple of weeks.

Contract for Enterprise Resource Planning – ERP, 2022

Tyler Technologies has assigned the district a Phase 1 project manager. Weekly meetings will begin on March 2 and run for 8 weeks. During this initial phase, staff will begin the preparation of data to start the development phase.

Recruitment

The District has put the final recruitment for A/P Accounting Technician on hold for several reasons. First and foremost, the District does not have sufficient office space to house another full time employee. In the past, the District had accommodated temporary staff by placing desks in temporary locations, however at this time, the available office space has been filled. Staff have identified an area to house new staffing and will be providing a proposal for Board recommendation in the future.

Spring Cleaning Day

On Friday, February 18, District Administration staff spent most of the day cleaning the building (pics attached). Out of this much needed exercise, staff found that there are many items that are unneeded and unused, as well as hundreds of files that should have been disposed of through our records retention process. The District recently signed up for auction services for surplus property and will be bringing a list of items to be auctioned off to the March 16, Board meeting. Additionally, staff have consolidated most of the files in storage and have compiled a list of all records that are eligible for purge. This list will also be available for the March 16 Board meeting. HUGE KUDOS to the Administration team for getting our workspaces organized and functional again!

Utility Billing -Water Shut Off Notifications

The District reached out to approximately 20 of the residents with the largest outstanding past due balances. Of those 20, only three residents have entered into payment installment agreements to bring their past due current. The remainder have been non-responsive, and the District has begun the 10-day notification process. We hope the customers will bring their accounts current prior to shut off.

Copy Room Before and After



File Room Before



File Room After



MEMORANDUM

Date: January 12, 2022
To: Board of Directors
From: Paula O'Keefe, Director of Administration
Subject: Administration / Financial Update

RECOMMENDED ACTION

It is recommended that the Finance Committee move this agenda item to the March 16, 2022 Board meeting.

DISCUSSION

Present Situation

The Rancho Murieta Community Services District remains committed to transparency and financial responsibility with the continuation of Fiscal Transparency as one of its strategic goals. Staff provides this budget status update in support of that objective.

On June 16, 2021, the Rancho Murieta Community Services District Board adopted the FY 2021-22 annual revenue budget of \$7.82 million and expenditure budget of \$7.56 million. These expenses did not include the Capital Improvement Projects, which were approved and appropriated as Reserve expenditures. To provide transparency and present a clear and accurate budget, the Reserve appropriations have been included in the FY 2021-22 budget.

The Adopted Capital Improvement Plan for FY 2021-22 totaled \$812,000 and included eight (8) projects in Administration, Water, Wastewater and Security reserve funds.

Administration Fund Budget Status Update

A review of the Administration Fund financial results through the Second Quarter of FY 2021-22 indicates revenues and expenditures are tracking close to budgeted estimates with an approximate variance of eight (8) percent. Lower-than-anticipated expenditures are expected to yield more revenues to the Administration Fund, bringing the ending available balance higher than originally budgeted for a total projected balance of \$252,397. Expenses totaled \$911,721 through the first six months and are expected to end the year 1% below budget due primarily to lower-than-expected salary and benefit costs.

Through the Second Quarter, Administration revenues totaled \$392,076, which is consistent with the expected cash flow cycles of the various revenues, primarily Property Tax.

Staff reviewed Administration Fund expenditures and revenues for the first six months of the current fiscal year as shown in Attachment A. Attachment A summarizes the District's Administration Fund revenue and expenditure activity as of December 31, 2021, year-end projections, and variance amounts. As of December 31, 2021, the Administration Fund was budgeted to end the fiscal year with an available balance of \$252,397. Projections indicate revenues will end the year above the budgeted level by \$54,742, with expenditures projected to be approximately \$12,012 less than budget. The information below indicates our best analysis of the trends through the first half of the year, with known timing variations considered, and provides projections for year-end performance compared to the budget based on this review. Revenue and expenditure projections will continue to be refined and provided to the District Board as part of the FY 2022-23 Proposed Budget and subsequent budget updates.

Budget Adjustments

Throughout the fiscal year, the Board may adjust the budget. Adjustments made through the Second Quarter are incorporated in Attachments in the column labeled "Current Budget". The approved Administration Fund expenditure appropriation of \$2.38 million is an increase of \$407,426 from the \$1.97 million presented in the Adopted Budget. Since the budget adoption, the Administration Fund budget increased by \$247,426 to cover include the Administration CIP #22-09-04, Project Management expenses associated with the implementation of the new ERP system and \$160,000 to cover the cost of two new positions created in October. These additional costs were appropriated from Administration reserves and will be re-allocated to the other funds.

Staff reviewed all other District funds to determine significant budget variances and identified four instances where amendments to the current Approved Budget are necessary, as explained further in this report.

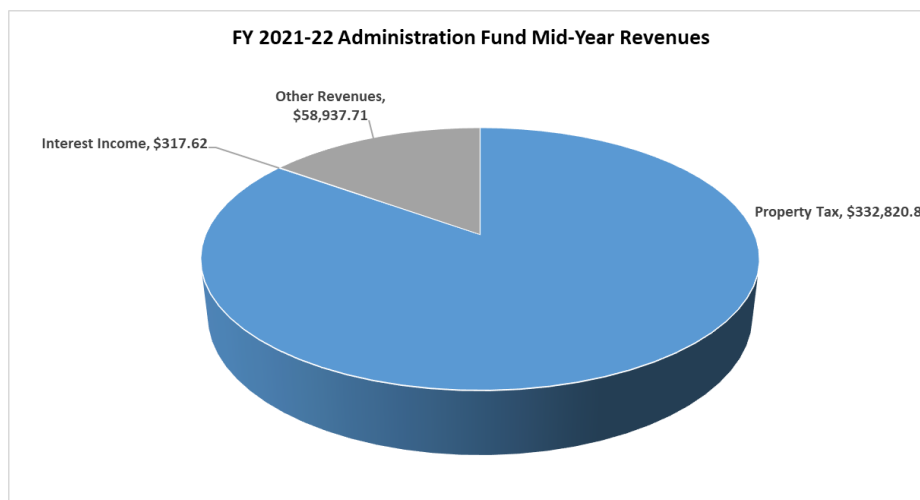
Revenues

Attachment A displays Administration Fund revenues collected through December 31, 2021, of \$392,076. These year-to-date receipts are 53% of the \$799,032 projected total annual revenue budget, which is consistent with prior years. At the end of the Second Quarter, the Administration Fund was on track to exceed budget expectations by 7%.

Property Taxes are 85% of the total annual Administration Fund revenue and are received from Sacramento County in two payments throughout the fiscal year. Consequently, only \$332,821, or 45% of the \$744,290 originally budgeted for property tax revenues was received by December 31, 2021.

Other Revenues come from Title transfer fees and are sporadic in nature due to the ebb and flow of transferring property ownership. Staff takes these unique cycles into consideration when making year-end projections.

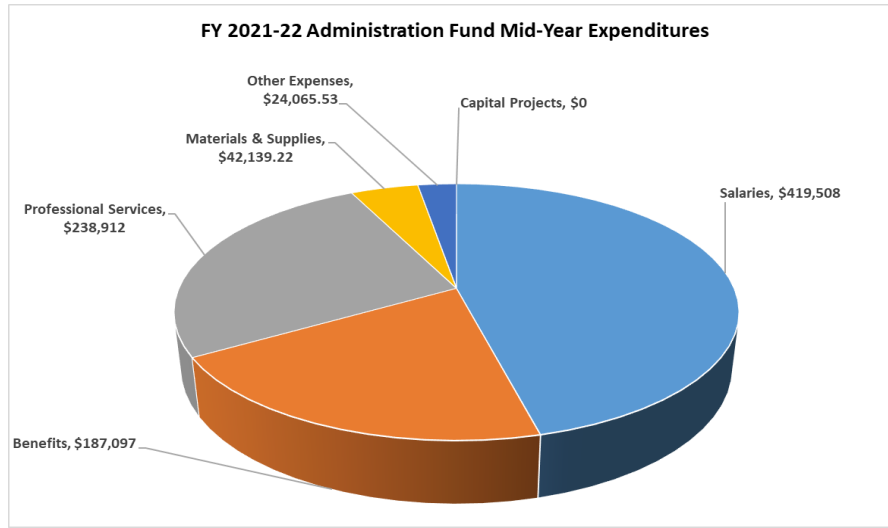
Administration Fund subsidies to Drainage and Security are directly funded through the Property Tax receipts. These subsidies augment the Drainage and Security fund expenditures to offset necessary staffing and operational costs not collected through the Special Tax. As of December 31, 2021, Administration Fund subsidies totaled \$267,312, or 50% of the budgeted transfers.



Expenditures

Administration Fund mid-year expenditures are running close to or just below budgeted levels, are reflected in Attachment A and are summarized in the chart below as a percent of the respective budgets.

Through December 31, 2021, the actual Administration Fund salary expenditures came in at 44% of budget and are projected to close the year around 9% below the current budget due to salary savings of unfilled positions. This amounts to approximately \$87,200. Actual savings from vacancies may not align with the budgeted savings, and staff will continue to monitor the actual salary savings and report any necessary adjustments in future quarterly reports.



Water Fund Budget Status Update

Staff reviewed Water Fund expenditures and revenues for the first six months of the current fiscal year as shown in Attachment B. Attachment B summarizes the District's Water Fund revenue and expenditure activity as of December 31, 2021, year-end projections, and variance amounts. As of December 31, 2021, the Water Fund was projected to end the fiscal year with an available balance of \$211,456. Projections indicate revenues will end the year above the budgeted level by \$11,990, with expenditures projected to be approximately \$137,939 less than budget, or 4%. The information below indicates our best analysis of the trends through the first half of the year, with known timing variations considered, and provides projections for year-end performance compared to the budget based on this review. Revenue and expenditure projections will continue to be refined and provided to the District Board as part of the FY 2022-23 Proposed Budget and subsequent budget updates.

A review of the Water Fund financial results through the Second Quarter of FY 2021-22 indicates revenues and expenditures are tracking close to budgeted estimates with an approximate variance of four (4) percent. Higher-than-anticipated Administration expenditures have increased the Water fund allocation by 26% due to the inclusion of CIP expenses into the overall budget, bringing the ending available balance lower than originally budgeted for a total projected balance of \$211,456. Expenses totaled \$1,633,453 through the first six months and are expected to end the year 4% above budget due primarily to higher-than-expected Administration Allocation.

Budget Adjustments

Throughout the fiscal year, the Board may adjust the budget. Adjustments made through the Second Quarter are incorporated in Attachments in the column labeled "Current Budget". The approved Water Fund expenditure appropriation of \$3.73 million is an increase of \$825,118 from the \$2.91 million presented in the Adopted Budget. Since the budget adoption, the Water Fund budget increased by \$550,000 to include the receipt of SB170 funding for CIP #21-07-01 and 21-02-01, and additional appropriations to cover emergency capital project expenditures.

Staff are working on cost containment strategies to ensure the Water Fund does not end the fiscal year over budget and will report additional findings in Third Quarter reporting, projected to be presented in May 2022.

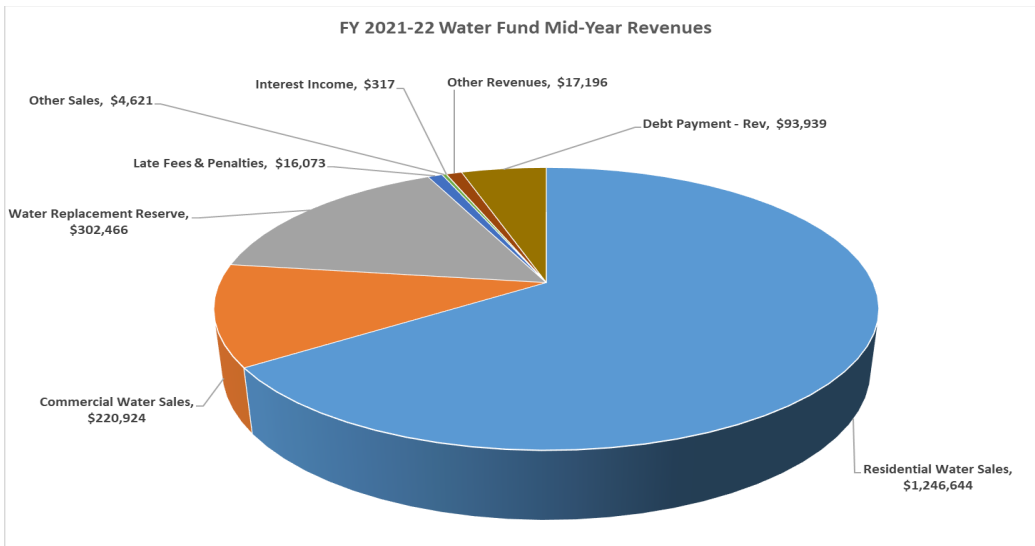
Revenues

Attachment B displays Water Fund revenues collected through December 31, 2021, of \$1,902,180. These year-to-date receipts are 47% of the \$4,086,261 projected total annual revenue budget, which is consistent with prior years. At the end of the Second Quarter, the Water Fund revenues were on track with budget expectations.

Through the Second Quarter, Residential Water revenues totaled \$1,246,644, or 56%, which is consistent with the expected cash flow cycles. Commercial Water revenues totaled \$220,924, or 67%, which is 17% higher than anticipated for the Second Quarter. Water Replacement Reserves are trending high at mid-year, coming in at 90% of total anticipated revenues. The District is currently reviewing this account to ensure the accuracy of these numbers and will report findings in future reporting.

Other Revenues come from inspection and installation fees, as well as other contract revenues. Staff takes these unique cycles into consideration when making year-end projections.

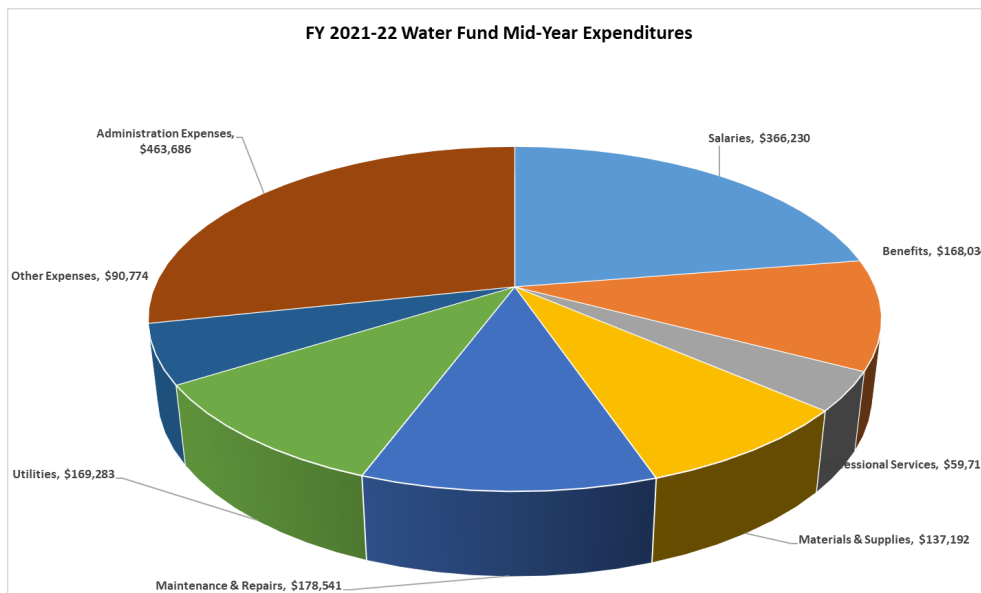
As of December 31, 2021, Water Fund debt repayments totaled \$93,939, or 50% of the budgeted transfers.



Expenditures

Water Fund mid-year expenditures are running close to or just below budgeted levels, are reflected in Attachment B and are summarized in the chart below as a percent of the respective budgets.

Through December 31, 2021, the actual Water Fund salary and benefits expenditures came in at 58% of budget and are projected to close the year around 104% of the current budget. Materials and Supplies category, comprised of uniforms, tools and chemicals/treatments is trending higher than anticipated at Second Quarter due to unanticipated expenses related to purchases for supplies in emergency repairs and operations. Maintenance and Repairs is also trending higher than anticipated at 70% of budget due to emergency repairs and operations expenses, including the fire hydrant replacement and repairs and other critical operational repairs.



Wastewater Fund Budget Status Update

A review of the Wastewater Fund financial results through the Second Quarter of FY 2021-22 indicates revenues and expenditures are tracking close to budgeted estimates with an approximate variance of 13%. Higher-than-anticipated expenditures are expected to bring the Wastewater Fund projected ending available balance lower than originally budgeted for a projected balance of \$32,050. Revenues totaled \$1,065,474 through the first six months and are expected to end the year 1% below budget.

Staff reviewed Wastewater Fund expenditures and revenues for the first six months of the current fiscal year as shown in Attachment C. Attachment C summarizes the District's Wastewater Fund revenue and expenditure activity as of December 31, 2021, year-end projections, and variance amounts. As of December 31, 2021, the Wastewater Fund was budgeted to end the fiscal year with an available balance of \$32,050. Projections indicate revenues will end the year below the budgeted level by (\$24,590), with expenditures projected to be approximately \$382,677 more than budget. The information below indicates our best analysis of the trends through the first half of the year, with known timing variations considered, and provides projections for year-end performance compared to the budget based on this review. Revenue and expenditure projections will continue to be refined and provided to the District Board as part of the FY 2022-23 Proposed Budget and subsequent budget updates.

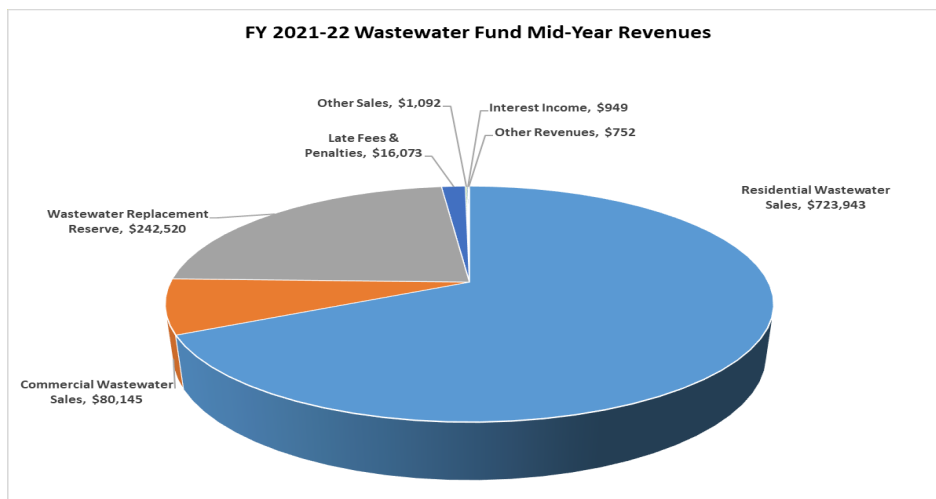
Budget Adjustments

Throughout the fiscal year, the Board may adjust the budget. Adjustments made through the Second Quarter are incorporated in Attachments in the column labeled "Current Budget". The approved Wastewater Fund expenditure appropriation of \$2.89 million is an increase of \$898,764 from the \$1.99 million presented in the Adopted Budget. Since the budget adoption, the Wastewater Fund budget increased by \$750,000 in both revenues and expenditures to include the SB170 state funding for the Tertiary Reclamation Plan, and an additional \$47,722 to cover CIP# 22-11-02 – Tertiary Pump Replacement.

Staff are working on cost containment strategies to ensure the Wastewater Fund does not end the fiscal year over budget and will report additional findings in Third Quarter reporting, projected to be present in May 2022.

Revenues

Attachment C displays Wastewater Fund revenues collected through December 31, 2021, of \$1,065,474. These year-to-date receipts are 32% of the \$3,310,521 projected total annual revenue budget, which includes the SB170 funding. At the end of the Second Quarter, the Wastewater Fund was on track to meet budget expectations by -1%.

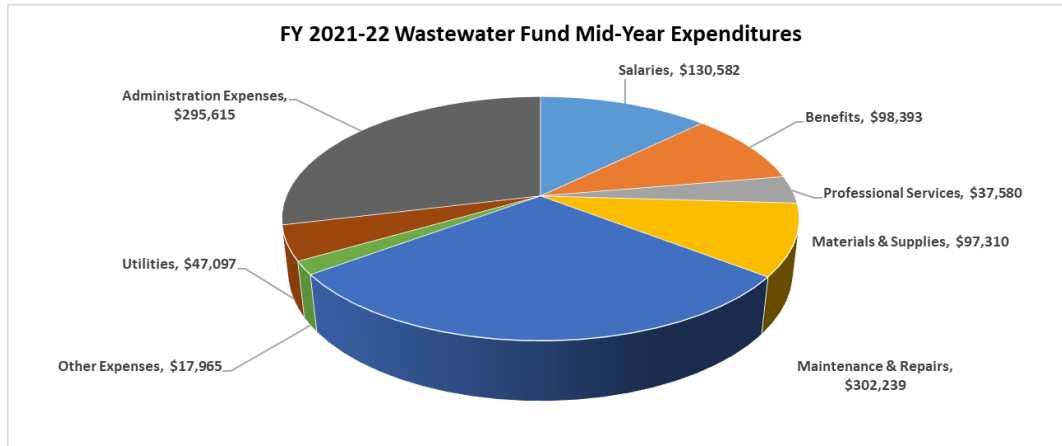


Expenditures

Wastewater Fund mid-year expenditures are running close to budgeted levels, are reflected in Attachment A and are summarized in the chart below as a percent of the respective budgets.

Through December 31, 2021, the Wastewater Fund maintenance and repairs actual expenditures came in at 29% of total budget spent and are projected to close the year around 13% higher the current budget due to deferred maintenance costs.

Staff will continue to monitor the actual expenditures and report any necessary adjustments in future quarterly reports.



Drainage Fund Budget Status Update

A review of the Special Tax Drainage Fund financial results through the Second Quarter of FY 2021-22 indicates revenues and expenditures are tracking close to budgeted estimates with an approximate variance of two (2) percent. Due to incorrect invoicing of the Drainage Special tax, the District expects lower-than-anticipated revenues of \$168,532, down \$1,848 from the original budget.

A Reduction of expenditures bring the ending available balance higher than originally budgeted for a total projected balance of \$7,623. Expenses totaled \$118,723 through the first six months and are expected to end the year 2% below budget due primarily to a reduction in benefits allocation expenses. Currently the salaries and benefits allocations reflect a skewed allocation and will be corrected within the next couple of months.

Through the Second Quarter, Drainage revenues totaled \$157,354, including the first installment of the Property Tax subsidy in the amount of \$41,054.

Staff reviewed Drainage Fund expenditures and revenues for the first six months of the current fiscal year as shown in Attachment D. Attachment D summarizes the District's Drainage Fund revenue and expenditure activity as of December 31, 2021, year-end projections, and variance amounts. As of December 31, 2021, the Drainage Fund was budgeted to end the fiscal year with an available balance of \$6,263. Projections indicate revenues will end the year below the budgeted level by \$1,848 with expenditures projected to be approximately \$7,623 less than budget.

The information below indicates our best analysis of the trends through the first half of the year, with known timing variations considered, and provides projections for year-end performance compared to the budget based on this review. Revenue and expenditure projections will continue to be refined and provided to the District Board as part of the FY 2022-23 Proposed Budget and subsequent budget updates.

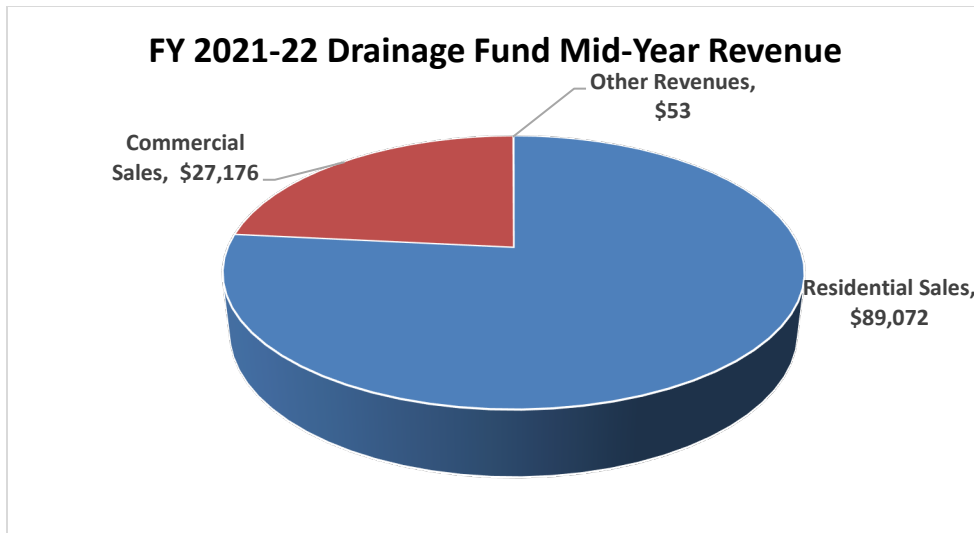
Budget Adjustments

Throughout the fiscal year, the Board may adjust the budget. The Drainage fund has not received any additional funding through Board approved budget appropriations for the budget year through December 31, 2021.

Revenues

Attachment D displays Drainage Fund revenues collected through December 31, 2021, or \$116,301. These year-to-date receipts are 55% of the \$213,068 projected total annual revenue budget, which is consistent with prior years. At the end of the Second Quarter, the Water Fund was on par with budget expectations, with a minor shortfall of 1%, or \$1,848.

The Administration Fund subsidizes the Drainage funds through the Property Tax receipts biannually. This subsidy augments the Drainage expenditures to offset necessary staffing and operational costs not collected through the Special Tax. As of December 31, 2021, Administration Fund subsidies totaled \$41,054, or 50% of the budgeted subsidy of \$82,107.

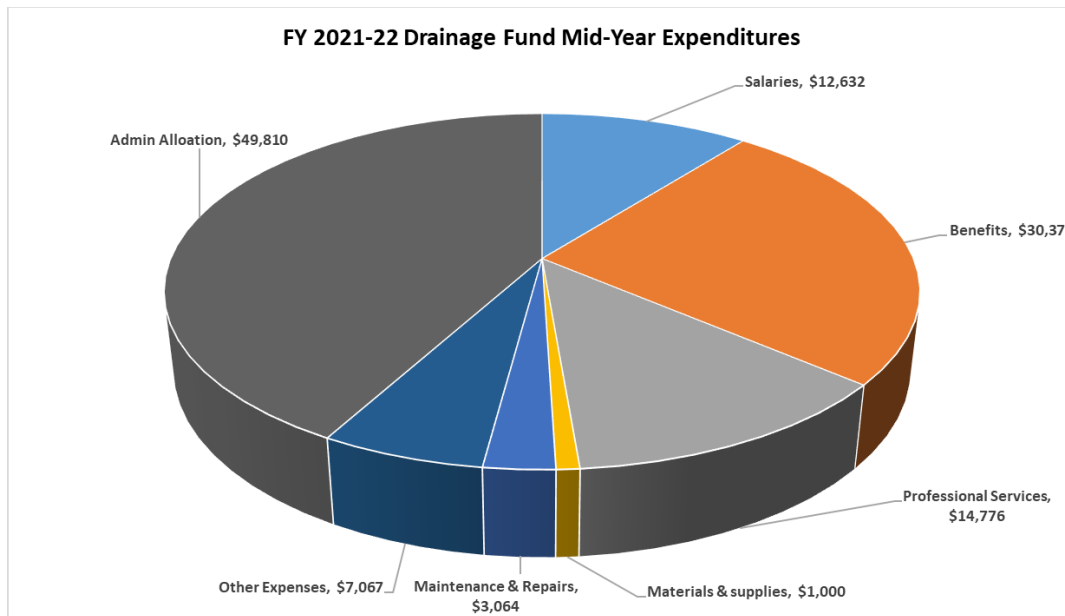


Expenditures

Drainage Fund mid-year expenditures are running close to or just below budgeted levels, are reflected in Attachment D and are summarized in the chart below as a percent of the respective budgets.

Through December 31, 2021, Drainage Fund salary expenditures came in at 12% of budget and are projected to close the year around 100% of the current budget due after adjustments are made to correct the allocations. Benefits expenditures are more accurate and while represent a higher amount, the mid-year overage is due to a large PERS unfunded liability payment of \$20,537.

Overall Drainage is anticipated to close out the year with a slight surplus of \$6,263.



Solid Waste Fund Budget Status Update

A review of the Solid Waste Fund financial results through the Second Quarter of FY 2021-22 indicates revenues and expenditures are tracking higher than anticipated to budgeted estimates with an approximate variance of six (6) percent. Higher-than-anticipated expenditures are expected to bring the ending available deficit of (\$43,500) higher than originally budgeted, due to the increased costs of the Cal-Waste contract and slightly higher Administration allocation expenditures. Expenses totaled \$526,370 through the first six months and are expected to end the year 6% above budget due to increased Cal-Waste contract costs, increased Sacramento County landfills costs and potential Cal-Waste contract renegotiations.

Through the Second Quarter, Solid Waste revenues totaled \$487,785, which is consistent with the expected residential cost to administer the Solid Waste collection services.

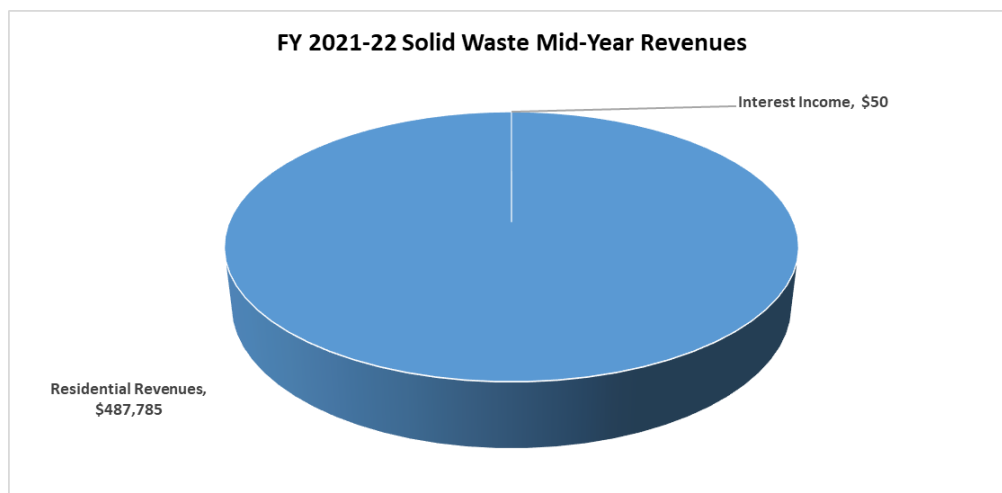
Staff reviewed Solid Waste Fund expenditures and revenues for the first six months of the current fiscal year as shown in Attachment E. Attachment E summarizes the District's Solid Waste Fund revenue and expenditure activity as of December 31, 2021, year-end projections, and variance amounts. As of December 31, 2021, the Solid Waste Fund was budgeted to end the fiscal year with a deficit of (\$43,500). Projections indicate revenues will end the year at the budgeted level, with expenditures projected to be approximately \$60,141 more than budget. The information below indicates our best analysis of the trends through the first half of the year, with known timing variations considered, and provides projections for year-end performance compared to the budget based on this review. Revenue and expenditure projections will continue to be refined and provided to the District Board as part of the FY 2022-23 Proposed Budget and subsequent budget updates.

Budget Adjustments

Throughout the fiscal year, the Board may adjust the budget. The Solid Waste fund has not received any additional funding through Board approved budget appropriations for the budget year through December 31, 2021. With the uncertainty of the renegotiation of the Cal-Waste contract, staff have elected to bring a separate budget appropriation to offset the additional expenditures when the information is available.

Revenues

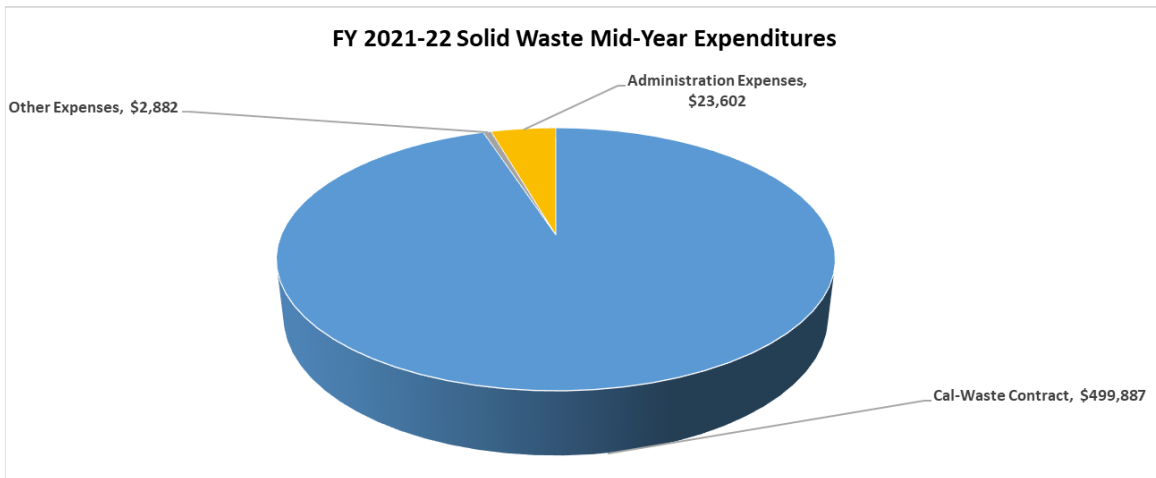
The Solid Waste Fund is administered as a “pass-through” enterprise fund and revenues should come in equal to expenditures, however FY 2021-22 saw an increase in several expenditures after Budget adoption. Attachment E displays Solid Waste Fund revenues collected through December 31, 2021, of \$487,785. These year-to-date receipts are 48% of the \$1,009,240 projected total annual revenue budget, which is consistent with prior years. At the end of the Second Quarter, the Solid Waste Fund was on track to meet budget expectations by 98%.



Expenditures

Solid Waste Fund mid-year expenditures are 55% of budgeted levels and are reflected in Attachment E. Through December 31, 2021, the Solid Waste Fund contract expenditures came in at 55% of budget and are projected to close the year around 11% higher the current budget due to increased contract costs, an increase of approximately \$97,744 at the time of preparation (actual costs are not yet known due to potential contract renegotiations with Cal-Waste to include organics removal).

Overall, Solid Waste is projects to end the year approximately 6% over budget and will need an additional appropriation from unrestricted fund balance to cover the deficit. Staff will continue to monitor expenditures to determine the full deficit at year end.



Security Fund Budget Status Update

A review of the Special Tax - Security Fund financial results through the Second Quarter of FY 2021-22 indicates revenues and expenditures are tracking higher than anticipated to budgeted estimates with an approximate variance of thirteen (13) percent. Due to incorrect invoicing of the Security Special tax, the District expects lower-than-anticipated revenues of \$1,286,495, down \$10,248 from the original budget.

Higher-than-anticipated expenditures are expected to bring the ending available deficit of (\$319,145) higher than originally budgeted, due to increased Administration allocation expenditures (\$129,548). Expenses totaled \$1,186,239 through the first six months and are expected to end the year 13% above budget due to increased contracting costs for security and Administration Allocation increases.

Through the Second Quarter, Security revenues totaled \$1,018,730, which is consistent with the projected overall annual revenue of \$2,142,629. Significant increases in late fees and penalties account for an offset the unrealized revenues due to the incorrect invoicing. Other revenues include title transfers and additional miscellaneous income.

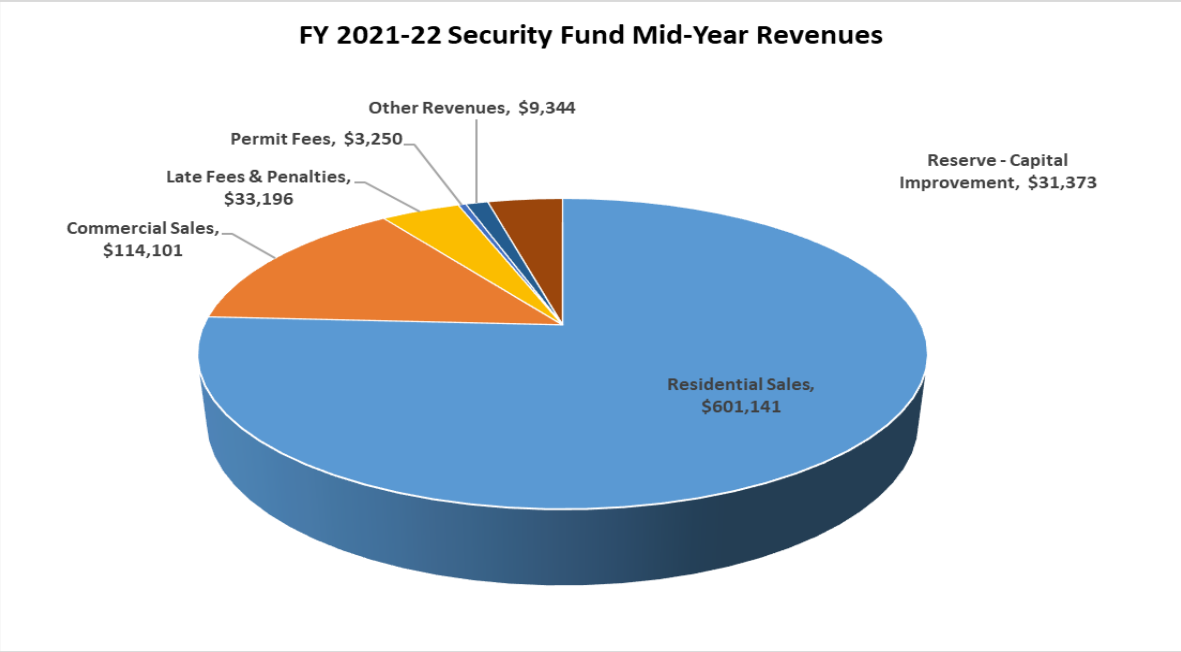
Staff reviewed Security Fund expenditures and revenues for the first six months of the current fiscal year as shown in Attachment F. Attachment F summarizes the District's Security Fund revenue and expenditure activity as of December 31, 2021, year-end projections, and variance amounts. As of December 31, 2021, the Security Fund was budgeted to end the fiscal year with a deficit of (\$353,832). Projections indicate revenues will end the year at the budgeted level, with expenditures projected to be approximately \$276,445 more than budget. The information below indicates our best analysis of the trends through the first half of the year, with known timing variations considered, and provides projections for year-end performance compared to the budget based on this review. Revenue and expenditure projections will continue to be refined and provided to the District Board as part of the FY 2022-23 Proposed Budget and subsequent budget updates.

Budget Adjustments

Throughout the fiscal year, the Board may adjust the budget. The Security fund has not received any additional funding through Board approved budget appropriations for the budget year through December 31, 2021. Staff are employing cost containment strategies to prevent a budget overage and have elected to bring a separate budget appropriation to offset the additional expenditures during the Third Quarter report when more information becomes available.

Revenues

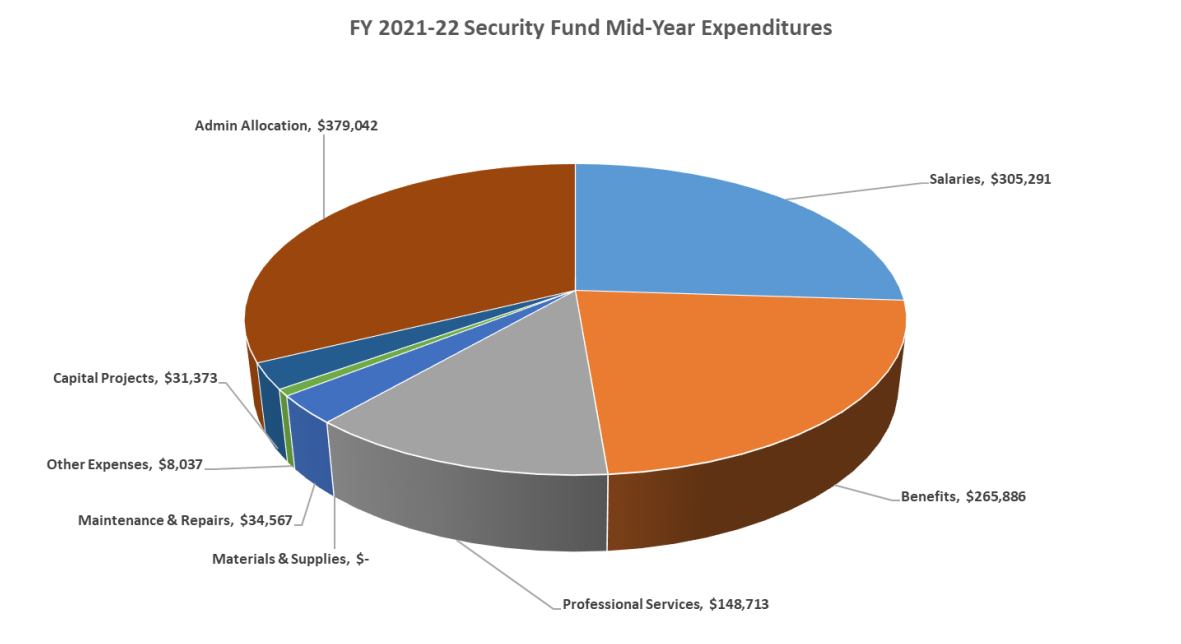
The Security Fund is a Special Tax enterprise fund and revenues should come in equal to expenditures, however FY 2021-22 saw an increase in several expenditures after Budget adoption. Attachment E displays Security Fund revenues collected through December 31, 2021, of \$1,018,730. These year-to-date receipts are 48% of the \$1,689,978 projected total annual revenue budget, which is consistent with prior years' 2% annual increase. At the end of the Second Quarter, the Security Fund was on track to meet budget expectations by 98%.



Expenditures

Security Fund mid-year expenditures are 48% of budgeted levels and are reflected in Attachment F. Through December 31, 2021, the Security Fund contract expenditures came in at 55% of budget and are projected to close the year around 11% higher the current budget due to increased contract costs, an increase of approximately \$97,744 at the time of preparation of this report.

Overall, the increased costs for contract Security and Administration allocation put the Security fund at a significant deficit of (\$353,832). Staff are heavily monitoring this fund and will bring back any additional appropriations in future quarterly reports.



FINANCIAL SUMMARY

This report provides an analysis of the FY 2021-22 Rancho Murieta Second Quarter results. The review indicates revenues will be shy of original estimates by 1%, and expenses are expected to exceed budget appropriations by 13%. Staff will continue to monitor trends and potential budget variances and will return to the Board with future recommendations where appropriate.

Attachment A – FY 2021-22 Second Quarter Administration Fund

Attachment B – FY 2021-22 Second Quarter Water Fund

Attachment C – FY 2021-22 Second Quarter Wastewater Fund

Attachment D - FY 2021-22 Second Quarter Drainage Fund

Attachment E - FY 2021-22 Second Quarter Solid Waste Fund

Attachment F - FY 2021-22 Second Quarter Security Fund

Rancho Murieta Community Services District
Administration - Fund 100
FY 2021-22 Budget

	Current Budget	Year to Date Period 6	Year end Projections	Adopted Budget Vs. Year End Projection		Comments
Beginning Balance	\$ -		\$ -			
Revenue						
Property Tax	731,750	332,821	735,000	3,250		0% Property Tax allocation
Interest Income	240	318	635	395		165%
Other Revenues	12,300	58,938	63,397	51,097		415% Reimbursements, Title Transfer fees
TOTAL REVENUE	744,290	392,076	799,032	54,742		7%
Expenditures						
Salaries	962,200	419,508	875,000	(87,200)		-9% Salary Savings due to vacant positions
Benefits	672,174	187,097	665,000	(7,174)		-1% Salary Savings due to vacant positions
Professional Services	354,387	238,912	480,176	125,789		35% Legal, CPA, Consultant, IT contracts
Materials & Supplies	61,400	42,139	72,195	10,795		18% Office equipment/supplies/memberships
Other Expenses	86,400	24,066	56,201	(30,199)		-35%
Capital Projects	247,426	-	247,426	-		0% Tyler Tech Incode ERP
Subtotal Expenditures	2,383,987	911,721	2,395,999	12,012		1%
Transfers						
Transfer Out - Property Tax Subsidy	(534,623)	(267,312)	(534,623)	-		0% Property tax subsidy - Drainage/Security
Transfer Out - Administration Allocation	(2,383,987)	(1,191,994)	(2,383,987)	-		0% Administration Allocation - Expenses moved to other funds
Total Transfers	(2,918,610)	(1,459,305)	(2,918,610)	-		0%
TOTAL EXPENDITURES	2,383,987	911,721	2,395,999	12,012		1%
Net Annual Activity	209,667		252,397			
Ending Balance	\$ 209,667		\$ 252,397			

Rancho Murieta Community Services District
Water - Fund 200
FY 2021-22 Budget

	Current Budget	Year to Date Period 6	Year End Projections	Adopted Budget Vs. Year End Projection		Comments
Beginning Balance (unaudited)	\$ 21,213		\$ 21,213			
Revenue						
Residential Water Sales	2,229,226	1,246,644	2,229,226	-	0%	
Commercial Water Sales	329,915	220,924	329,915	-	0%	
Water Replacement Reserve	335,206	302,466	335,206	0	0%	
State Funds	550,000	-	550,000	-	0%	SB170 funding - Granlees and WTP
Late Fees & Penalties	19,200	16,073	25,000	5,800	30%	
Other Sales	39,600	4,621	39,617	17	0%	
Interest Income	6,800	317	634	(6,166)	-91%	
Other Revenues	12,785	17,196	25,000	12,215	96%	
Reserve - Capital Improvement	363,785	-	363,785	-	0%	Transfer in from reserves for capital improvement projects
Subtotal Revenue	3,886,517	1,808,241	3,898,383	11,866	0.31%	
Debt Service						
Debt Payment - Rev	187,754	93,939	187,878	124	0%	WTP debt service
Subtotal Debt	187,754	93,939	187,878	124	0%	
TOTAL REVENUE	4,074,271	1,902,180	4,086,261	11,990	0%	
Expenditures - Administration						
Salaries	147,940	201,320	402,641	254,701	172%	Salaries to be re-allocated to SoS, WT and WT&D
Benefits	56,950	121,334	242,668	185,718	326%	Benefits to be reallocated
Professional Services	133,200	59,713	119,425	(13,775)	-10%	Legal and other consultant svcs
Materials & Supplies	35,455	19,097	38,195	2,740	8%	
Maintenance & Repairs	65,820	17,982	35,964	(29,856)	-45%	Fuel, Maint, Tools, etc
Other Expenses	142,005	61,834	123,668	(18,337)	-13%	Dam Insurance, permits
Capital Projects	913,785	90,097	913,785	-	0%	
Subtotal Expenditures	1,495,155	571,378	1,876,346	381,191	25%	
Expenditures - Source of Supply						
Salaries	24,238	5,642	11,284	(12,954)	-53%	
Benefits	11,493	4,345	8,690	(2,803)	-24%	
Professional Services	68,000	-	-	(68,000)	-100%	
Materials & Supplies	13,500	-	-	(13,500)	-100%	
Maintenance & Repairs	30,000	8,444	16,888	(13,112)	-44%	Tools, office supplies
Utilities	84,025	30,056	60,111	(23,914)	-28%	SMUD, telephone
Other Expenses	250	-	-	(250)	-100%	
Subtotal Expenditures	231,506	48,487	96,974	(134,532)	-58%	
Expenditures - Water Treatment						
Salaries	207,924	89,816	179,632	(28,292)	-14%	
Benefits	120,090	25,753	51,505	(68,585)	-57%	
Professional Services	600	-	-	(600)	-100%	
Materials & Supplies	103,200	96,976	137,500	34,300	33%	Chemicals
Maintenance & Repairs	70,000	71,440	85,000	15,000	21%	Repairs
Utilities	61,348	62,404	124,807	63,459	103%	SMUD, telephone
Other Expenses	28,380	644	1,288	(27,092)	-95%	
Subtotal Expenditures	591,542	347,032	579,733	(11,809)	-2%	
Expenditures - Transmission and Delivery						
Salaries	207,924	69,451	138,903	(69,021)	-33%	
Benefits	120,090	16,603	21,845	(98,245)	-82%	
Professional Services	-	-	-	-	-	
Materials & Supplies	51,400	21,119	42,237	(9,163)	-18%	Tools, office supplies
Maintenance & Repairs	70,000	80,675	161,350	91,350	131%	Road paving, sand and gravel
Utilities	41,278	14,990	29,980	(11,298)	-27%	SMUD, telephone
Other Expenses	600	33	66	(534)	-89%	
Subtotal Expenditures	491,292	202,871	394,382	(96,911)	-20%	
Admin Allocation						
Administration Expenses	927,371	463,686	927,371	-	0%	
Total Admin Expense	927,371	463,686	927,371	-	0%	
TOTAL EXPENDITURES	3,736,866	1,633,453	3,874,805	137,939	4%	
Net Annual Activity	337,405	268,727	211,456			
Ending Balance	\$ 358,618	\$ 1,263,707	\$ 232,669			

Rancho Murieta Community Services District
Wastewater - Fund 250
FY 2021-22 Budget

	Current Budget	Year to Date Period 6	Year end Projections	Adopted Budget Vs. Year End Projection	Comments
Beginning Balance (unaudited)	\$ 1,351,375		\$ 1,351,375		
Revenue					
Residential Wastewater Sales	1,479,998	723,943	1,447,886	(32,112)	-2%
Commercial Wastewater Sales	153,192	80,145	160,290	7,098	5%
Wastewater Replacement Reserve	494,295	242,520	494,295	-	0%
State Funds	750,000	-	750,000	-	0% SB170 CIP funding
Late Fees & Penalties	18,000	16,073	18,000	-	0%
Other Sales	2,184	1,092	2,184	-	0%
Interest Income	42,500	949	42,500	-	0%
Other Revenues	220	752	644	424	193%
Reserve - Capital Improvement	394,722	-	394,722	-	0%
TOTAL REVENUE	3,335,111	1,065,474	3,310,521	(24,590)	-1%
Expenditures - Administration					
Salaries	72,264	17,565	73,000	736	1% Salaries to be re-allocated
Benefits	35,080	71,303	52,329	17,249	49% benefits to be re-allocated
Professional Services	42,000	35,356	45,145	3,145	7% Legal, consulting
Materials & Supplies	51,625	14,423	28,629	(22,996)	-45% Memberships, office supplies uniformsm fuel
Maintenance & Repairs	65,837	102,970	205,940	140,103	213% Inspections, Vehicle Repairs, pumps, autodialers
Other Expenses	57,710	53,526	107,051	49,341	85% Permits
Capital Projects	1,144,722	-	1,144,722	-	0%
Subtotal Expenditures	1,469,238	295,143	1,656,816	187,578	13%
Expenditures - Collection					
Salaries	123,616	25,520	124,000	384	0% Salaries to be re-allocated
Benefits	74,408	6,859	67,648	(6,760)	-9% benefits to be re-allocated
Professional Services	1,200	2,224	4,448	3,248	271% Equipment Rental
Materials & Supplies	1,200	2,185	4,369	3,169	264% Supplies
Maintenance & Repairs	120,000	90,034	180,067	60,067	50% Generator, Sewer main maint, repairs
Utilities	63,278	15,574	31,147	(32,131)	-51% Telephones, SMUD
Other Expenses	600	582	1,165	565	94%
Subtotal Expenditures	384,302	142,977	412,845	28,543	7%
Expenditures - Transmission and Delivery					
Salaries	163,361	87,497	162,000	(1,361)	-1% Salaries to be re-allocated
Benefits	95,330	20,232	84,945	(10,385)	-11% benefits to be re-allocated
Professional Services	1,200	-	-	(1,200)	-100%
Materials & Supplies	75,000	35,324	70,647	(4,353)	-6% Chemicals, lab testing
Maintenance & Repairs	98,000	109,235	218,470	120,470	123% Pumps, parts, pond maint.
Utilities	17,634	40,759	81,519	63,885	362% SMUD, telephones
Other Expenses	500	-	-	(500)	-100%
Subtotal Expenditures	451,025	293,046	617,581	166,556	37%
Admin Allocation					
Administration Expenses	591,229	295,615	591,229	-	0%
Total Admin Expense	591,229	295,615	591,229	-	
TOTAL EXPENDITURES	2,895,794	1,026,781	3,278,471	382,677	13%
Net Annual Activity	439,317		32,050	(212,168)	
Ending Balance	\$ 1,790,692		\$ 1,383,425		

Rancho Murieta Community Services District
Drainage - Fund 260
FY 2021-22 Budget

	Current Budget	Year to Date Period 6	Year end Projections	Adopted Budget Vs. Year End Projection	Comments
Beginning Balance (unaudited)	\$ 158,801		\$ 158,801		
Revenue					
Residential Sales	170,380	89,072	168,532	(1,848)	-1%
Commercial Sales	44,536	27,176	44,536	-	0%
Interest Income	-	-	-	-	-
Other Revenues	-	53	-	-	-
Subtotal Revenue	214,916	116,301	213,068	(1,848)	-1%
Transfers					
Property Tax Subsidy	82,107	41,054	82,107	-	0% Transfer in from Admin Fund
Subtotal Subsidy	82,107	41,054	82,107	-	0%
TOTAL REVENUE	297,023	157,354	295,175	(1,848)	-1%
Expenditures					
Salaries	104,783	12,632	104,783	-	0% Salaries to be re-allocated
Benefits	49,730	30,374	40,728	(9,002)	-18% Unfunded Liability
Professional Services	20,500	14,776	26,783	6,283	31%
Materials & supplies	17,000	1,000	12,000	(5,000)	-29% Chemicals
Maintenance & Repairs	11,715	3,064	8,377	(3,338)	-28%
Other Expenses	9,000	7,067	14,134	5,134	57% Permits
Capital Improvement	-	-	-	-	-
Subtotal Expenditures	214,428	68,913	206,805	(7,623)	-4%
Admin Allocation					
Administration Expenses	99,620	49,810	99,620	-	0%
Total Admin Expense	99,620	49,810	99,620	-	0%
TOTAL EXPENDITURES	314,048	118,723	306,425	(7,623)	-2%
Net Annual Activity	(17,025)		6,263	5,775	
Ending Balance	\$ 141,776		\$ 165,064		

Rancho Murieta Community Services District
Solid Waste - Fund 400
FY 2021-22 Budget

	Current Budget	Year to Date Period 6	Year end Projections	Adopted Budget Vs. Year End Projection		Comments
Beginning Balance (unaudited)	\$ 245,792		\$ 245,792			
Revenue						
Residential Revenues	1,008,140	487,785	1,008,140	-	0%	
Interest Income	1,100	50	1,100	-	0%	
Other Revenues	-	-	-	-	-	
Total Revenue	1,009,240	487,835	1,009,240	-	0%	
Expenditures						
Cal-Waste Contract	902,029	499,887	999,773	97,744	11%	Increase costs in contract/Organics
Professional Services	-	-	-	-	-	
Other Expenses	43,367	2,882	5,764	(37,603)	-87%	
Total Expenditures	945,396	502,768	1,005,537	60,141	6%	
Admin Allocation						
Administration Expenses	47,203	23,602	47,203	-	0%	
Total Admin Expense	47,203	23,602	47,203	-	0%	
TOTAL EXPENDITURES	992,599	526,370	1,052,740	60,141	6%	
Net Annual Activity	16,641		(43,500)	(60,141)		
Ending Balance	\$ 262,433		\$ 202,292			

Rancho Murieta Community Services District
Security - Fund 500
FY 2021-22 Budget

	Current Budget	Year to Date Period 6	Year end Projections	Adopted Budget Vs. Year End Projection	Comments
Beginning Balance (unaudited)	\$ 445,280		\$ 445,280		
Revenue					
Residential Sales	1,296,743	601,141	1,286,495	(10,248)	-1%
Commercial Sales	226,823	114,101	228,203	1,380	1%
Late Fees & Penalties	26,100	33,196	66,391	40,291	154%
Permit Fees	7,800	3,250	6,500	(1,300)	-17%
Interest Income	1,200	-	-	(1,200)	-100%
Other Revenues	9,600	9,344	18,688	9,088	95%
Reserve - Capital Improvement	35,000	31,373	31,373	(3,627)	-10%
Subtotal Revenue	1,603,266	792,405	1,637,649	38,010	2%
Transfer In					
Transfer In - Property Tax Subsidy	452,516	226,326	452,651	135	0%
Total Transfers	452,516	226,326	452,651	135	0%
TOTAL REVENUE	2,055,782	1,018,730	2,090,300	34,518	2%
Expenditures - Administration					
Salaries	100,102	90,803	121,332	21,230	21%
Benefits	75,848	69,419	123,087	47,239	62%
Professional Services	4,800	23,653	26,653	21,853	455% Legal Services
Materials & Supplies	6,000	-	-	(6,000)	-100%
Maintenance & Repairs	3,600	2,906	3,630	30	1%
Other Expenses	4,420	2,300	2,994	(1,426)	-32% Training, recruitment, uniforms
Capital Projects	35,000	31,373	31,373	(3,627)	-10% Vehicle Replacement
Subtotal Expenditures	229,770	220,453	309,070	79,300	35%
Expenditures - Security Gate					
Salaries	366,775	131,832	366,775	0	0%
Benefits	200,416	111,755	200,690	274	0%
Professional Services	600	56,937	75,000	74,400	12400% ABA contract
Materials & Supplies	120	-	-	(120)	-100%
Maintenance & Repairs	21,588	27,086	48,544	26,956	125% Gate Repairs
Other Expenses	18,964	13,331	26,662	7,697	41% Office Supplies
Subtotal Expenditures	608,463	340,941	717,671	109,208	18%
Expenditures - Security Patrol					
Salaries	256,307	82,655	256,307	(0)	0%
Benefits	252,298	84,712	246,600	(5,698)	-2%
Professional Services	33,600	68,123	124,895	91,295	272% ABA contract
Materials & Supplies	-	-	-	-	- Office supplies
Maintenance & Repairs	17,866	4,576	9,151	(8,715)	-49% Buildings/grounds repairs
Other Expenses	28,942	5,737	22,355	(6,586)	-23% Office supplies
Subtotal Expenditures	589,013	245,804	659,308	70,295	12%
Admin Allocation					
Administration Expenses	758,084	379,042	758,084	-	0%
Total Admin Expense	758,084	379,042	758,084	-	
TOTAL EXPENDITURES	2,185,329	1,186,240	2,444,132	258,803	12%
Net Annual Activity	(129,547)		(353,832)		
Ending Balance	\$ 315,733		\$ 91,448		