



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

15160 Jackson Road, Rancho Murieta, CA 95683

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

FINANCE COMMITTEE

(Directors Martin Pohll and Stephen Booth)

Special Meeting

March 2, 2023 at 11:00 a.m.

All persons present at District meetings will place their cellular devices in silent and/or vibrate mode (no ringing of any kind). During meetings, these devices will be used only for emergency purposes and, if used, the party called/calling will exit the meeting room for conversation. Other electronic and internet enabled devices are to be used in the "silent" mode. Under no circumstances will recording devices or problems associated with them be permitted to interrupt or delay District meetings.

AGENDA

- 1. Call to Order**
- 2. Comments from the Public**
- 3. Receive Audit and Budget to Actual Report Update from PUN Group**
- 4. Mid-Year/Year End Budget Projection for FY 2023**
- 5. Prop 218 Discussion for FY 2023-24**
- 6. Discuss Tyler Timeline for Training**
- 7. Discuss RFP for Five-Year Rate Study**
- 8. Discuss Security Staffing**
- 9. Directors and Staff Comments/Suggestions**
- 10. 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, 2023. Posting locations are: 1) District Office; 2) Rancho Murieta Association; 4) Murieta Village Association.

**Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
For the "Timeframe"
100 Administration Fund**

	Adopted Budget 2022-2023	Quarter 1	Quarter 2	Year to Date Total	% of Budget	Remaining Budget 2022-2023	Comments
Projected Beginning Available Fund							
REVENUES							
100 Property Tax	\$ 775,000	-	-	-	0.00%	\$ 775,000	(a)
Other Revenue							
Title Transfer Fee		3,800	1,700	5,500			
Misc Revenue	42,000	(4,009)	10,600	6,591	15.69%	35,409	
Interest Income	450	-	-	-	0.00%	450	
CIA Ditch Service Charge	-	-	-	-	0.00%	-	
Total Revenues	<u>817,450</u>	<u>(209)</u>	<u>12,300</u>	<u>12,091</u>	<u>1.48%</u>	<u>810,859</u>	
EXPENDITURES							
Salaries	948,800	209,608	183,673	393,281	41.45%	555,519	
Benefits & Pension	464,173	94,703	184,766	279,469	60.21%	184,704	
Insurance							
Professional Services	460,663	104,516	201,239	305,755	66.37%	154,908	
Materials & Supplies	64,750	6,809	10,466	17,275	26.68%	47,475	
Maintenance & Repairs		3,080	16,029	19,108	0.00%	(19,108)	
Technology Systems							
Regulatory Fees							
Utilities		-	-	-	0.00%	-	
Other Expenses	39,400	2,708	14,297	17,004	43.16%	22,396	
Capital Improvement		-	3,770	3,770	0.00%	(3,770)	
Total Expenditures	<u>1,977,786</u>	<u>421,423</u>	<u>614,239</u>	<u>349,692</u>	<u>17.68%</u>	<u>942,124</u>	
RESULTS FROM OPERATIONS	<u>(1,160,336)</u>	<u>(421,632)</u>	<u>(601,939)</u>	<u>(337,601)</u>		<u>(131,265)</u>	
ADMINISTRATIVE ALLOCATION							
Administration	1,977,786	-	-	-	0.00%	1,977,786	(b)
Water		-	-	-	0.00%	-	(b)
Waste Water		-	-	-	0.00%	-	(b)
Drainage		-	-	-	0.00%	-	(b)
Solid Waste		-	-	-	0.00%	-	(b)
Security		-	-	-	0.00%	-	(b)
Total Administration Allocation	<u>1,977,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>1,977,786</u>	<u>(b)</u>
RESULTS FROM OPERATIONS	<u>817,450</u>	<u>(421,632)</u>	<u>(601,939)</u>	<u>(337,601)</u>	<u>-41.30%</u>	<u>1,846,521</u>	
TRANSFERS							
Transfer Out - Administration		-	-	-	0.00%	-	(c)
Transfer Out - Drainage	(89,783)						
Transfer Out - Security	(414,591)						
Transfer Out - Wastewater	(159,651)						
Transfer Out - Solid Waste	(110,975)						
Transfer Out - Water WTP Loan		-	-	-	0.00%	-	(d)
Transfer Out - Reserves	-	-	-	-	0.00%	-	
Transfer Out Total	<u>(775,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	
Transfer In - Water				-	0.00%	-	
Transfer In - Wastewater		-	-	-	0.00%	-	(c)
Transfer In - Drainage		-	-	-	0.00%	-	(c)
Transfer In - Solid Waste		-	-	-	0.00%	-	(c)
Transfer In - Security		-	-	-	0.00%	-	(c)
Transfer In - Wastewater WTP Loan		-	-	-	0.00%	-	(d)
Transfer In Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	
Increase (Decrease) in Net Position	<u>\$ 42,450</u>	<u>(421,632)</u>	<u>(601,939)</u>	<u>(337,601)</u>	<u>-795.29%</u>	<u>\$ 1,846,521</u>	

Notes

- (a) Property taxes are received in two installments during the year (generally January and May) with a supplemental installment received in August. Amount received of \$20,752 will be accrued back to the Fiscal Year 2021-22 in accordance with GASB standards.
- (b) Administrative allocations are made at the end of the fiscal year during the closing process for the external audit.
- (c) Property taxes are allocated as approved per budget resolution to Wastewater, Drainage, Solid Waste and Security
- (d) Interfund transfers offset at a District-wide level.

**Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
For the "Timeframe"
200 Water Fund**

	Adopted Budget 2022-2023	Quarter 1	Quarter 2	YTD Total 2022-2023	% of Budget	Remaining Budget 2022-2023	Comments
Projected Beginning Available Fund Balance (Deficit)							
REVENUES							
Property Tax	-	-	-	\$ -	0.00%	\$ -	(a)
Charges for Services							
200 Residential Fees	2,490,075	721,461	538,222	1,259,684	50.59%	1,230,391	
Commercial Fees	320,737	102,791	49,089	151,880	47.35%	168,857	
Reserves Fees	468,854	150,862	102,460	253,322	54.03%	215,532	
WTP Debt Service Fee	212,199	47,062	46,953	94,015	44.30%	118,184	
Late Fees & Penalties	20,000	6,329	7,132	13,461	67.31%	6,539	
Connection and Permit Fees	37,400	-	-	-	0.00%	37,400	
Other Revenue							
Title Transfer Fee	-	-	-	-			
Misc Revenue	33,320	2,104	2,154	4,258	12.78%	29,062	
Interest Income	3,800	-	-	-	0.00%	3,800	
CIA Ditch Service Charge	-	(196)	-	(196)	0.00%	196	
Total Revenues	3,586,385	1,030,413	746,011	1,776,423	49.53%	1,809,962	
EXPENDITURES							
01 Supervision							
Salaries	131,210	95,187	104,255	199,442	152.00%	(68,232)	
Benefits & Pension	59,590	6,724	4,992	11,716	19.66%	47,874	
Professional Services	120,000	18,640	31,909	50,550	42.12%	69,450	
Materials & Supplies	43,905	781	15,281	16,063	36.58%	27,842	
Maintenance & Repairs	71,100	11,712	6,995	18,707	26.31%	52,393	
Other Expenses	246,915	2,701	2,462	5,163	2.09%	241,752	
Technology Systems	-	760	-	-			
Regulatory Fees	-	13,753	-	-			
Total	672,720	150,258	165,895	85,232	12.67%	371,080	
02 Source of Supply							
Salaries	24,442	-	5,202	5,202	21.28%	19,240	
Benefits & Pension	11,919	-	113	113	0.95%	11,806	
Professional Services	47,500	-	-	-	0.00%	47,500	
Materials & Supplies	17,500	343	492	835	4.77%	16,665	
Maintenance & Repairs	25,000	7,144	38,786	45,930	183.72%	(20,930)	
Utilities	87,450	-	-	-	0.00%	87,450	
Other Expenses	-	-	-	-	0.00%	-	
Regulatory Fees	-	-	-	-			
Capital Improvement	-	-	-	-	0.00%	-	
Total	213,811	7,487	44,593	7,302	3.42%	161,731	
03 Treatment							
Salaries	256,641	59,780	61,227	121,007	47.15%	135,634	
Benefits & Pension	125,139	902	928	1,830	1.46%	123,309	
Professional Services	-	2,383	8,524	10,908	0.00%	(10,908)	
Materials & Supplies	109,000	58,300	43,032	101,332	92.97%	7,668	
Maintenance & Repairs	85,000	39,781	62,967	102,748	120.88%	(17,748)	
Utilities	65,000	68,610	101,464	170,074	261.65%	(105,074)	
Other Expenses	3,500	1,358	1,620	2,978	85.08%	522	
Regulatory Fees	-	-	-	-			
Capital Improvement	-	-	-	-	0.00%	-	
Total	644,280	231,115	279,762	169,892	26.37%	133,404	
04 Transmission & Delivery							
Salaries	256,641	49,859	42,600	92,459	36.03%	164,182	
Benefits & Pension	125,139	753	646	1,399	1.12%	123,740	
Professional Services	-	-	-	-	0.00%	-	
Materials & Supplies	41,500	22,215	15,837	38,052	91.69%	3,448	
Maintenance & Repairs	80,000	5,355	18,892	24,247	30.31%	55,753	
Utilities	42,000	-	-	-	0.00%	42,000	
Other Expenses	-	1,180	-	1,180	0.00%	(1,180)	
Regulatory Fees	-	-	-	-			
Capital Improvement	-	2,856	-	2,856	0.00%	(2,856)	
Total	545,280	82,217	77,975	47,485	8.71%	385,087	
TOTAL OPERATING EXPENDITURES	2,076,091	471,077	568,225	309,911	1	1,051,302	
ADMINISTRATIVE ALLOCATION							
Administration	-	-	-	-	0.00%	-	(b)
Water	744,258	186,065	186,065	372,129	50.00%	372,129	(b)
Waste Water	-	-	-	-	0.00%	-	(b)
Drainage	-	-	-	-	0.00%	-	(b)
Solid Waste	-	-	-	-	0.00%	-	(b)
Security	-	-	-	-	0.00%	-	(b)
Total Administration Allocation	744,258	186,065	186,065	372,129	50.00%	372,129	(b)
TOTAL EXPENDITURES	2,820,349	657,141	754,289	682,040	24.18%	1,423,431	
RESULTS FROM OPERATIONS	766,036	373,271	(8,278)	1,094,383		386,530	

Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
For the "Timeframe"
200 Water Fund

	Adopted Budget 2022-2023	Quarter 1	Quarter 2	YTD Total 2022-2023	% of Budget	Remaining Budget 2022-2023	Comments
TRANSFERS							
Transfer Out - Administration		-	-	-	0.00%	-	(c)
Transfer Out - Drainage							
Transfer Out - Security							
Transfer Out - Wastewater							
Transfer Out - Solid Waste							
Transfer Out - Water WTP Loan	(187,905)	-	-	-	0.00%	(187,905)	(d)
Transfer Out - Reserves	-				0.00%	-	
Transfer Out Total	<u>(187,905)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>(187,905)</u>	
Transfer In - Water				-	0.00%	-	
Transfer In - Wastewater		-	-	-	0.00%	-	(c)
Transfer In - Drainage		-	-	-	0.00%	-	(c)
Transfer In - Solid Waste		-	-	-	0.00%	-	(c)
Transfer In - Security		-	-	-	0.00%	-	(c)
Transfer In - Wastewater WTP Loan		-	-	-	0.00%	-	(d)
Transfer In Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	
Increase (Decrease) in Net Position	<u>578,131</u>	<u>373,271</u>	<u>(8,278)</u>	<u>\$ 1,094,383</u>	<u>189.30%</u>	<u>\$ 198,625</u>	

Notes to Budget and Actual:

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- (b) Administrative allocations are made at the end of the fiscal year during the closing process for the external audit.
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- (d) Interfund transfers offset at a District-wide level.

**Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
For the "Timeframe"
250 Wastewater Fund**

	Budget 2022-2023	Quarter 1	Quarter 2	Total 2022-2023	% of Budget	Budget 2022-2023	Comments
Projected Beginning Available Fund							
REVENUES							
Property Tax	-	-	-	\$ -	0.00%	\$ -	(a)
Charges for Services							
250 Residential Fees	1,486,937	-	362,259	362,259	24.36%	1,124,678	
Commercial Fees	153,192	-	40,073	40,073	26.16%	113,119	
Reserves Fees	496,395	-	121,043	121,043	24.38%	375,352	
WTP Debt Service Fee	-	-	-	-	0.00%	-	
Late Fees & Penalties	18,000	-	7,132	7,132	39.62%	10,868	
Connection and Permit Fees	2,250	-	546	546	24.27%	1,704	
Other Revenue							
Title Transfer Fee	-	-	-	-	-	-	
Misc Revenue	500	270	250	520	104.00%	(20)	
Interest Income	42,500	1,358	1,620	2,978	7.01%	39,522	
CIA Ditch Service Charge	-	-	-	-	0.00%	-	
Total Revenues	2,199,774	1,628	532,923	534,551	24.30%	1,665,223	
EXPENDITURES							
01 Supervision							
Salaries	73,326	5,065	2,065	7,130	9.72%	66,196	
Benefits	34,650	-	-	-	0.00%	34,650	
Professional Services	47,000	1,043	5,298	6,340	13.49%	40,660	
Materials & Supplies	35,325	1,687	611	2,298	6.51%	33,027	
Maintenance & Repairs	68,687	26,277	7,739	34,016	49.52%	34,671	
Other Expenses	159,876	-	-	-	0.00%	159,876	
Regulatory Fees	-	-	-	-	-	-	
Total	418,864	34,071	15,713	32,340	7.72%	369,080	
05 Collection							
Salaries	171,094	5,223	2,600	7,823	4.57%	163,271	
Benefits	80,850	-	-	-	0.00%	80,850	
Professional Services	2,500	-	-	-	0.00%	2,500	
Materials & Supplies	2,500	-	-	-	0.00%	2,500	
Maintenance & Repairs	100,000	23,891	14,583	38,473	38.47%	61,527	
Utilities	64,000	-	-	-	0.00%	64,000	
Other Expenses	600	-	-	-	0.00%	600	
Regulatory Fees	-	-	-	-	-	-	
Capital Improvement	-	-	-	-	0.00%	-	
Total	421,544	29,114	17,183	11,138	2.64%	375,247	
06 Treatment							
Salaries	211,423	61,125	43,249	104,374	49.37%	107,049	
Benefits	99,908	-	-	-	0.00%	99,908	
Professional Services	1,200	6,390	6,729	13,120	1093.29%	(11,920)	
Materials & Supplies	76,000	38,230	4,088	42,318	55.68%	33,682	
Maintenance & Repairs	98,000	17,925	35,687	53,612	54.71%	44,388	
Utilities	45,000	-	-	-	0.00%	45,000	
Other Expenses	600	-	-	-	0.00%	600	
Regulatory Fees	-	-	-	-	-	-	
Capital Improvement	-	-	-	-	0.00%	-	
Total	532,131	123,670	89,753	93,191	17.51%	318,708	
TOTAL OPERATING EXPENDITURES	1,372,539	186,855	122,649	136,669	0	1,063,035	
ADMINISTRATIVE ALLOCATION							
Administration	-	-	-	-	0.00%	-	(b)
Water	-	-	-	-	0.00%	-	(b)
Waste Water	490,491	122,623	122,623	245,245.5	50.00%	245,246	(b)
Drainage	-	-	-	-	0.00%	-	(b)
Solid Waste	-	-	-	-	0.00%	-	(b)
Security	-	-	-	-	0.00%	-	(b)
Total Administration Allocation	490,491	122,623	122,623	245,246	50.00%	245,246	(b)
TOTAL EXPENDITURES	1,863,030	309,478	245,272	381,914	20.50%	1,308,281	
RESULTS FROM OPERATIONS	336,744	(307,850)	287,652	152,637		356,942	
TRANSFERS							
Transfer Out - Administration	-	-	-	-	0.00%	-	(c)
Transfer Out - Drainage	-	-	-	-	-	-	
Transfer Out - Security	-	-	-	-	-	-	
Transfer Out - Wastewater	-	-	-	-	-	-	
Transfer Out - Solid Waste	-	-	-	-	-	-	
Transfer Out - Water WTP Loan	-	-	-	-	0.00%	-	(d)
Transfer Out - Reserves	-	-	-	-	0.00%	-	
Transfer Out Total	-	-	-	-	0.00%	-	
Transfer In - Water	-	-	-	-	0.00%	-	
Transfer In - Wastewater	159,651	-	-	-	0.00%	159,651	(c)
Transfer In - Drainage	-	-	-	-	0.00%	-	(c)
Transfer In - Solid Waste	-	-	-	-	0.00%	-	(c)
Transfer In - Security	-	-	-	-	0.00%	-	(c)

Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
For the "Timeframe"
250 Wastewater Fund

	Budget 2022-2023	Quarter 1	Quarter 2	Total 2022-2023	% of Budget	Budget 2022-2023	Comments
Transfer In - Wastewater WTP Loan	187,905	-	-	-	0.00%	187,905	(d)
Transfer In Total	347,556	-	-	-	0.00%	347,556	
Increase (Decrease) in Net Position	684,300	(307,850)	287,652	\$ 152,637	22.31%	\$ 704,498	

Notes to Budget and Actual:

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- (b) Administrative allocations are made at the end of the fiscal year during the closing process for the external audit.
- (c) Property taxes are allocated as approved per budget resolution to Wastewater, Drainage, Solid Waste and Security
- (d) Interfund transfers offset at a District-wide level.

**Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
For the "Timeframe"
260 Drainage Fund**

	Budget 2022-2023	Quarter 1	Quarter 2	Total 2022-2023	% of Budget	Budget 2022-2023	Comments
Projected Beginning Available Fund							
REVENUES							
260 Property Tax	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	(a)
Charges for Services							
260 Residential Fees	184,881	45,846	46,008.8	91,855	49.68%	93,026	
Commercial Fees	55,762	-	9,077.6	9,078	16.28%	46,684	
Reserves Fees	-	-	-	-	0.00%	-	
WTP Debt Service Fee	-	-	-	-	0.00%	-	
Late Fees & Penalties	-	-	-	-	0.00%	-	
Connection and Permit Fees	-	-	-	-	0.00%	-	
Other Revenue							
Title Transfer Fee	-	-	-	-	-	-	
Misc Revenue	-	-	-	-	0.00%	-	
Interest Income	-	-	-	-	0.00%	-	
CIA Ditch Service Charge	-	-	-	-	0.00%	-	
Total Revenues	240,643	45,846	55,086.4	100,932	41.94%	139,711	
EXPENDITURES							
Salaries	106,323	4,522	2,775.3	7,297	6.86%	99,026	
Benefits	51,843	-	-	-	0.00%	51,843	
Professional Services	41,477	-	-	-	0.00%	41,477	
Materials & Supplies	22,538	-	-	-	0.00%	22,538	
Maintenance & Repairs	12,100	9,369	47.8	9,417	77.82%	2,683	
Utilities	-	-	-	-	0.00%	-	
Other Expenses	13,500	-	-	-	0.00%	13,500	
Regulatory Fees	-	-	-	-	-	-	
Capital Improvement	-	-	-	-	0.00%	-	
TOTAL OPERATING EXPENDITURES	247,781	13,891	2,823.1	10,316	4.16%	231,067	
ADMINISTRATIVE ALLOCATION							
Administration	-	-	-	-	0.00%	-	(b)
Water	-	-	-	-	0.00%	-	(b)
Waste Water	-	-	-	-	0.00%	-	(b)
Drainage	82,646	20,661.5	20,661.5	41,323.0	50.00%	41,323	(b)
Solid Waste	-	-	-	-	0.00%	-	(b)
Security	-	-	-	-	0.00%	-	(b)
Total Administration Allocation	82,646	20,661.5	20,661.5	41,323.0	50.00%	41,323	(b)
Total Expenditures	330,427	34,552	23,484.6	58,037.0	17.56%	272,390	
RESULTS FROM OPERATIONS	(7,138)	31,955	52,263	90,617		(91,356)	
TRANSFERS							
Transfer Out - Administration	-	-	-	-	0.00%	-	(c)
Transfer Out - Drainage	-	-	-	-	-	-	
Transfer Out - Security	-	-	-	-	-	-	
Transfer Out - Wastewater	-	-	-	-	-	-	
Transfer Out - Solid Waste	-	-	-	-	-	-	
Transfer Out - Water WTP Loan	-	-	-	-	0.00%	-	(d)
Transfer Out - Reserves	-	-	-	-	0.00%	-	
Transfer Out Total	-	-	-	-	0.00%	-	
Transfer In - Admin	89,783	-	-	-	-	-	
Transfer In - Water	-	-	-	-	0.00%	-	
Transfer In - Wastewater	-	-	-	-	0.00%	-	(c)
Transfer In - Drainage	-	-	-	-	0.00%	-	(c)
Transfer In - Solid Waste	-	-	-	-	0.00%	-	(c)
Transfer In - Security	-	-	-	-	0.00%	-	(c)
Transfer In - Wastewater WTP Loan	-	-	-	-	0.00%	-	(d)
Transfer In Total	89,783	-	-	-	-	-	
Increase (Decrease) in Net Position	\$ (1)	\$ 11,293	\$ 31,602	\$ 42,895	-4289523.00%	\$ (132,679)	

Notes to Budget and Actual:

- (a) Property taxes are received in two installments during the year (generally January and May) with a supplemental installment received in August. Amount received of \$20,752 will be accrued back to the Fiscal Year 2021-22 in accordance with GASB standards.
- (b) Administrative allocations are made at the end of the fiscal year during the closing process for the external audit.
- (c) Property taxes are allocated as approved per budget resolution to Wastewater, Drainage, Solid Waste and Security
- (d) Interfund transfers offset at a District-wide level.

**Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
For the "Timeframe"
400 Solid Waste Fund**

	Budget 2022-2023	Quarter 1	Quarter 2	Total 2022-2023	% of Budget	Budget 2022-2023	Comments
Projected Beginning Available Fund							
REVENUES							
400 Property Tax	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	(a)
Charges for Services							
400 Residential Fees	959,893	249,063	251,050.9	500,114	52.10%	459,779	
Commercial Fees	-	-	-	-	0.00%	-	
Reserves Fees	-	-	-	-	0.00%	-	
WTP Debt Service Fee	-	-	-	-	0.00%	-	
Late Fees & Penalties	-	-	-	-	0.00%	-	
Connection and Permit Fees	-	-	-	-	0.00%	-	
Other Revenue							
Title Transfer Fee	-	-	-	-	0.00%	-	
Misc Revenue	-	-	-	-	0.00%	-	
Interest Income	1,200	-	-	-	0.00%	1,200	
CIA Ditch Service Charge	-	-	-	-	0.00%	-	
Total Revenues	<u>961,093</u>	<u>249,063</u>	<u>251,050.9</u>	<u>500,114</u>	<u>52.04%</u>	<u>460,979</u>	
EXPENDITURES							
Salaries	-	-	-	-	0.00%	-	
Benefits	-	-	-	-	0.00%	-	
Professional Services	986,920	-	-	-	0.00%	#REF!	
Materials & Supplies	-	-	-	-	0.00%	#REF!	
Maintenance & Repairs	-	-	-	-	0.00%	#REF!	
Utilities	-	-	-	-	0.00%	#REF!	
Other Expenses	45,360	20,476	-	20,476	0.00%	#REF!	
Regulatory Fees	-	-	-	-	0.00%	-	
Capital Improvement	-	-	-	-	0.00%	-	
TOTAL OPERATING EXPENDITURES	<u>1,032,280</u>	<u>20,476</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>#REF!</u>	
ADMINISTRATIVE ALLOCATION							
Administration	-	-	-	-	0.00%	-	(b)
Water	-	-	-	-	0.00%	-	(b)
Waste Water	-	-	-	-	0.00%	-	(b)
Drainage	-	-	-	-	0.00%	-	(b)
Solid Waste	38,789	9,697.3	9,697.3	19,394.5	50.00%	19,395	(b)
Security	-	-	-	-	0.00%	-	(b)
Total Administration Allocation	<u>38,789</u>	<u>9,697.3</u>	<u>9,697.3</u>	<u>19,394.5</u>	<u>50.00%</u>	<u>19,395</u>	(b)
Total Expenditures	<u>1,071,069</u>	<u>30,173</u>	<u>9,697.3</u>	<u>39,870.3</u>	<u>3.72%</u>	<u>#REF!</u>	
RESULTS FROM OPERATIONS	<u>(71,187)</u>	<u>228,587</u>	<u>251,051</u>	<u>500,114</u>		<u>#REF!</u>	
TRANSFERS							
Transfer Out - Administration	-	-	-	-	0.00%	-	(c)
Transfer Out - Drainage	-	-	-	-	0.00%	-	
Transfer Out - Security	-	-	-	-	0.00%	-	
Transfer Out - Wastewater	-	-	-	-	0.00%	-	
Transfer Out - Solid Waste	-	-	-	-	0.00%	-	
Transfer Out - Water WTP Loan	-	-	-	-	0.00%	-	(d)
Transfer Out - Reserves	-	-	-	-	0.00%	-	
Transfer Out Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	
Transfer In - Admin	110,975	-	-	-	0.00%	-	
Transfer In - Water	-	-	-	-	0.00%	-	
Transfer In - Wastewater	-	-	-	-	0.00%	-	(c)
Transfer In - Drainage	-	-	-	-	0.00%	-	(c)
Transfer In - Solid Waste	-	-	-	-	0.00%	-	(c)
Transfer In - Security	-	-	-	-	0.00%	-	(c)
Transfer In - Wastewater WTP Loan	-	-	-	-	0.00%	-	(d)
Transfer In Total	<u>110,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Increase (Decrease) in Net Position	<u>\$ 999</u>	<u>\$ 218,890</u>	<u>\$ 241,354</u>	<u>\$ 460,244</u>	<u>46070.44%</u>	<u>#REF!</u>	

Notes to Budget and Actual:

- (a) Property taxes are received in two installments during the year (generally January and May) with a supplemental installment received in August. Amount received of \$20,751 will be accrued back to the Fiscal Year 2021-22 in accordance with GASB standards
- (b) Administrative allocations are made at the end of the fiscal year during the closing process for the external audit
- (c) Property taxes are allocated as approved per budget resolution to Wastewater, Drainage, Solid Waste and Security
- (d) Interfund transfers offset at a District-wide level.

**Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
For the "Timeframe"
500 Security Fund**

	Budget 2022-2023	Quarter 1	Quarter 2	Total 2022-2023	% of Budget	Budget 2022-2023	Comments
Projected Beginning Available Fund							
REVENUES							
	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	(a)
Property Tax							
Charges for Services							
500 Residential Fees	\$ 1,349,131	307,987	309,459.3	617,447	45.77%	731,684	
Commercial Fees	235,986	-	69,513.9	69,514	29.46%	166,472	
Reserves Fees	-	-	-	-	0.00%	-	
WTP Debt Service Fee	-	-	-	-	0.00%	-	
Late Fees & Penalties	37,100	-	14,789.8	14,790	39.86%	22,310	
Connection and Permit Fees	7,800	-	-	-	0.00%	7,800	
Other Revenue							
Title Transfer Fee							
Misc Revenue	14,000	1,037	1,037.1	2,074	14.82%	11,926	
Interest Income	1,200	-	-	-	0.00%	1,200	
CIA Ditch Service Charge	-	-	-	-	0.00%	-	
Total Revenues	1,645,217	309,024	394,800.1	703,824	42.78%	941,393	
EXPENDITURES							
01 Supervision							
Salaries	122,790	28,730	40,351.7	69,081	56.26%	53,709	
Benefits	128,679	-	-	-	0.00%	128,679	
Professional Services	5,900	10,302	16,598.8	26,901	455.94%	(21,001)	
Materials & Supplies	-	-	-	-	0.00%	-	
Maintenance & Repairs	-	-	-	-	0.00%	-	
Other Expenses	1,321	1,636	750.0	2,386	180.62%	(1,065)	
Regulatory Fees	-	-	-	-	-	-	
Total	258,690	40,668	57,700.4	18,434	7.13%	160,322	
07 Gate							
07 Salaries	383,670	103,605	87,824.9	191,430	49.89%	192,240	
Benefits	302,343	-	-	-	0.00%	302,343	
Professional Services	16,368	18,246	14,823.0	33,069	202.03%	(16,701)	
Materials & Supplies	2,500	301	1,040.1	1,341	53.63%	1,159	
Maintenance & Repairs	7,325	1,962	1,646.5	3,608	49.26%	3,717	
Utilities	-	1,046	3,070.5	4,117	0.00%	(4,117)	
Other Expenses	16,720	1,003	-	1,003	6.00%	15,717	
Regulatory Fees	-	-	-	-	-	-	
Capital Improvement	-	-	-	-	0.00%	-	
Total	728,926	126,163	108,405.0	71,992	9.88%	494,358	
08 Patrol							
08 Salaries	198,687	57,324	46,437.3	103,761	52.22%	94,926	
Benefits	212,637	-	-	-	0.00%	212,637	
Professional Services	5,000	11,017	12,145.5	23,162	463.25%	(18,162)	
Materials & Supplies	3,500	10	1,318.1	1,328	37.95%	2,172	
Maintenance & Repairs	13,666	5,690	7,447.5	13,138	96.14%	528	
Utilities	-	-	-	-	0.00%	17,100	
Other Expenses	17,100	-	-	-	0.00%	#REF!	
Regulatory Fees	-	-	-	-	-	-	
Capital Improvement	-	-	-	-	0.00%	-	
Total	450,590	74,041	67,348.4	42,491	9.43%	#REF!	
TOTAL OPERATING EXPENDITURES	1,438,206	240,872	233,454	132,917	0	#REF!	
ADMINISTRATIVE ALLOCATION							
Administration	-	-	-	-	0.00%	-	(b)
Water	-	-	-	-	0.00%	-	(b)
Waste Water	-	-	-	-	0.00%	-	(b)
Drainage	-	-	-	-	0.00%	-	(b)
Solid Waste	-	-	-	-	0.00%	-	(b)
Security	621,602	155,400.5	155,400.5	310,801.0	50.00%	310,801	(b)
Total Administration Allocation	621,602	155,400.5	155,401	310,801	50.00%	310,801	(b)
TOTAL EXPENDITURES	2,059,808	396,272	388,854	443,718	21.54%	#REF!	
RESULTS FROM OPERATIONS	(414,591)	(87,248)	5,946	260,106		#REF!	
TRANSFERS							
Transfer Out - Administration	-	-	-	-	0.00%	-	(c)
Transfer Out - Drainage	-	-	-	-	-	-	
Transfer Out - Security	-	-	-	-	-	-	
Transfer Out - Wastewater	-	-	-	-	-	-	
Transfer Out - Solid Waste	-	-	-	-	-	-	
Transfer Out - Water WTP Loan	-	-	-	-	0.00%	-	(d)
Transfer Out - Reserves	-	-	-	-	0.00%	-	
Transfer Out Total	-	-	-	-	0.00%	-	
Transfer In - Administration	414,591	-	-	-	0.00%	414,591	
Transfer In - Water	-	-	-	-	0.00%	-	(c)
Transfer In - Wastewater	-	-	-	-	0.00%	-	(c)
Transfer In - Drainage	-	-	-	-	0.00%	-	(c)
Transfer In - Solid Waste	-	-	-	-	0.00%	-	(c)

**Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
For the "Timeframe"
500 Security Fund**

	Budget 2022-2023	Quarter 1	Quarter 2	Total 2022-2023	% of Budget	Budget 2022-2023	Comments
Transfer In - Security	-	-	-	-	0.00%	-	(c)
Transfer In - Wastewater WTP Loan	-	-	-	-	0.00%	-	(d)
Transfer In Total	414,591	-	-	-	0.00%	414,591	
Increase (Decrease) in Net Position	\$ -	\$ (87,248)	\$ 5,946	\$ 260,106	0.00%	#REF!	

Notes to Budget and Actual:

- (a) Property taxes are received in two installments during the year (generally January and May) with a supplemental installment received in August. Amount received of \$20,752 will be accrued back to the Fiscal Year 2021-22 in accordance with GASB standards.
- (b) Administrative allocations are made at the end of the fiscal year during the closing process for the external audit.
- (c) Property taxes are allocated as approved per budget resolution to Wastewater, Drainage, Solid Waste and Security
- (d) Interfund transfers offset at a District-wide level.

Rancho Murieta Community Services District
Administration - Fund 100
FY 2022-23 Budget

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23			
	Audited Year End	Unaudited Year End	Year End Actuals	Adopted Budget	Year End Projections	Adopted Budget Vs. Year End Projection	
Revenue							
Property Tax	712,299	739,769	731,750	775,000	775,000	-	0%
Interest Income	2,673	515	1,974	450	-	(450)	-100%
Other Revenues	128,099	63,720	90,247	42,000	24,182	(17,818)	-42%
TOTAL REVENUE	843,071	804,005	823,971	817,450	799,182	(18,268)	-2%
Expenditures							
Salaries	736,634	842,574	955,083	948,800	792,890	(155,910)	-16%
Benefits	447,952	346,209	368,147	464,173	479,009	14,836	3%
Professional Services	327,695	315,663	494,004	460,663	871,572	410,909	89%
Materials & Supplies	62,830	72,223	86,482	64,750	101,752	37,002	57%
Other Expenses	51,804	44,874	67,149	39,400	106,597	67,197	171%
Subtotal Expenditures	1,626,915	1,621,544	1,970,864	1,977,786	2,351,820	374,034	19%
Transfers							
Transfer Out - Water	-	-	-	-	-	-	-
Transfer Out - Wastewater	-	-	-	(159,651)	(159,651)	-	0%
Transfer Out - Drainage	-	(24,853)	(32,848)	(89,783)	(89,783)	-	0%
Transfer Out - Solid Waste	-	-	-	(110,975)	(110,975)	-	0%
Transfer Out - Security	(220,733)	(472,430)	(364,472)	(414,591)	(414,591)	-	0%
Transfer Out - Administration	(1,626,915)	(1,621,544)	(1,952,026)	(1,977,786)	(2,351,820)	(374,034)	19%
Total Transfers	(1,847,648)	(2,118,827)	(2,349,346)	(2,752,786)	(3,126,820)	(403,440)	15%
TOTAL EXPENDITURES	1,626,915	2,118,827	1,970,864	1,977,786	2,351,820		
Net Annual Activity	843,071	306,722	426,651	42,450	24,182		
Ending Balance	\$ 843,071	\$ 306,722	\$ 426,651	\$ 42,450	\$ 24,182		

Rancho Murieta Community Services District
Drainage - Fund 260
FY 2022-23 Budget

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23			
	Audited Year End	Unaudited Year End	Year End Projection	Adopted Budget	Year End Projection	Adopted Budget Vs. Year End Projection	
Revenue							
Residential Sales	178,024	178,339	181,256	184,881	184,200	(681)	0%
Commercial Sales	32,352	40,490	54,669	55,762	39,493	(16,269)	-29%
Interest Income	1,401	255	63	-	-	-	-
Other Revenues	8,602	6,034	-	-	-	-	-
Subtotal Revenue	220,380	225,118	235,988	240,644	223,693	4,655	2%
Transfers							
Property Tax Subsidy	-	24,853	32,848	89,783	89,783	-	0%
Subtotal Subsidy	-	24,853	32,848	89,783	89,783	-	0%
TOTAL REVENUE	220,380	249,971	268,836	330,427	313,476	(16,951)	-6%
Expenditures							
Salaries	-	65,983	104,783	106,323	106,323	-	0%
Benefits	104,923	36,622	40,728	51,843	41,638	(10,205)	-20%
Professional Services	4,692	28,738	25,654	41,477	58,177	16,700	40%
Materials & supplies	8,696	18,887	-	22,538	14,134	(8,404)	-37%
Maintenance & Repairs	15,412	24,439	9,035	12,100	46,075	33,975	281%
Other Expenses	11,482	7,543	7,067	13,500	-	(13,500)	-100%
Subtotal Expenditures	145,205	182,212	187,267	247,781	266,347	18,566	7%
Admin Allocation							
Administration Expenses	67,984	67,759	81,569	82,646	98,276	15,630	19%
Total Admin Expense	67,984	67,759	81,569	82,646	98,276	15,630	19%
TOTAL EXPENDITURES	213,189	249,971	268,836	330,427	364,623	34,196	10%
Net Annual Activity	7,191	0	0	0	(42,654)		
Ending Balance	\$ 7,191	\$ 0	\$ 0	\$ 0	\$ (42,654)		

Rancho Murieta Community Services District
Solid Waste - Fund 400
FY 2022-23 Budget

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23			
	Audited Year End	Unaudited Year End	Year End Projection	Adopted Budget	Actual	Adopted Budget Vs. Year End Projection	
Revenue							
Residential Revenues	721,248	752,395	981,489	959,893	1,000,228	40,335	4%
Interest Income	3,974	781	181	1,200	-	(1,200)	-100%
Other Revenues	-	97	-	-	-	-	-
Subtotal Revenues	<u>725,222</u>	<u>753,273</u>	<u>981,670</u>	<u>961,093</u>	<u>1,000,228</u>	<u>39,135</u>	<u>4%</u>
Transfers							
Property Tax Subsidy	-	-	-	110,975	110,975	-	-
Subtotal Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,975</u>	<u>110,975</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>725,222</u>	<u>753,273</u>	<u>981,670</u>	<u>1,072,068</u>	<u>1,111,203</u>	<u>39,135</u>	<u>4%</u>
Expenditures							
Cal-Waste Contract	624,023	715,708	968,291	978,497	1,216,290	237,793	24%
Professional Services	2,251	25,655	13,640	8,423	5,000	(3,423)	-41%
Other Expenses	166,186	31,435	52,736	45,360	40,952	(4,408)	-10%
Total Expenditures	<u>792,460</u>	<u>772,798</u>	<u>1,034,668</u>	<u>1,032,280</u>	<u>1,262,242</u>	<u>229,962</u>	<u>22%</u>
Admin Allocation							
Administration Expenses	32,213	32,107	38,650	39,789	38,897	(892)	-2%
Total Admin Expense	<u>32,213</u>	<u>32,107</u>	<u>38,650</u>	<u>39,789</u>	<u>38,897</u>	<u>(892)</u>	<u>-2%</u>
TOTAL EXPENDITURES	<u>824,673</u>	<u>804,905</u>	<u>1,073,318</u>	<u>1,072,069</u>	<u>1,301,139</u>		
Net Annual Activity	<u>(99,451)</u>	<u>(51,631)</u>	<u>(91,647)</u>	<u>(0)</u>	<u>(189,936)</u>		
Ending Balance	<u>\$ (99,451)</u>	<u>\$ (51,631)</u>	<u>\$ (91,647)</u>	<u>\$ (0)</u>	<u>\$ (189,936)</u>		

Rancho Murieta Community Services District
Security - Fund 500
FY 2022-23 Budget

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23			
	Audited Year End	Unaudited Year End	Year End Projection	Adopted Budget	Year End Projection	Adopted Budget Vs. Year End Projection	
Revenue							
Residential Sales	1,179,992	1,197,421	1,217,909	1,349,131	1,349,131	-	0%
Commercial Sales	161,286	221,461	236,312	235,986	271,175	35,189	15%
Late Fees & Penalties	26,523	22,421	58,733	37,100	55,945	18,845	51%
Permit Fees	7,560	10,770	6,827	7,800	4,148	(3,652)	-47%
Interest Income	3,890	750	81	1,200	-	(1,200)	-100%
Other Revenues	17,123	17,573	15,743	14,000	5,500	(8,500)	-61%
Subtotal Revenue	1,396,374	1,470,397	1,807,114	1,645,217	1,685,899	40,682	2%
Transfer In							
Transfer In - Property Tax	220,733	472,430	364,472	414,591	414,591	-	0%
Total Transfers	220,733	472,430	364,472	414,591	414,591	-	0%
TOTAL REVENUE	1,617,107	1,942,827	2,171,587	2,059,808	2,100,490	40,682	2%
Expenditures - Administration							
Salaries	128,245	134,288	208,069	122,790	122,790	-	0%
Benefits	423,275	181,574	135,229	128,679	76,178	(52,501)	-41%
Professional Services	14,661	23,705	35,729	5,900	-	(5,900)	-100%
Materials & Supplies	5,334	156	77	-	-	-	-
Maintenance & Repairs	1,064	1,441	3,420	-	-	-	-
Other Expenses	24,707	3,293	9,543	1,321	87,514	86,193	6525%
Capital Projects	-	-	-	-	-	-	-
Subtotal Expenditures	597,285	344,458	392,068	258,690	286,482	27,792	11%
Expenditures - Security Gate							
Salaries	308,316	370,813	311,569	383,670	383,670	-	0%
Benefits	192,287	151,695	156,760	302,343	304,700	2,357	1%
Professional Services	51,306	71,693	151,022	16,368	112,431	96,063	587%
Materials & Supplies	1,338	5,470	-	2,500	-	(2,500)	-100%
Maintenance & Repairs	12,209	20,813	27,108	7,325	12,330	5,005	68%
Other Expenses	21,249	17,241	28,187	16,720	6,436	(10,284)	-62%
Subtotal Expenditures	586,703	637,725	674,646	728,926	819,567	90,641	12%
Expenditures - Security Patrol							
Salaries	215,621	273,606	238,564	198,687	241,814	43,127	22%
Benefits	163,513	95,752	113,004	212,637	212,360	(277)	0%
Professional Services	11,845	8,518	94,011	5,000	40,809	35,809	716%
Materials & Supplies	179	8,996	6,350	3,500	7,801	4,301	123%
Maintenance & Repairs	18,061	33,450	16,336	13,666	9,316	(4,350)	-32%
Other Expenses	23,901	24,686	15,883	17,100	22,138	5,038	29%
Subtotal Expenditures	433,119	445,008	484,148	450,590	534,238	83,648	19%
Admin Allocation							
Administration Expenses	-	515,635	620,725	621,602	621,602	-	0%
Total Admin Expense	-	515,635	620,725	621,602	621,602	-	0%
TOTAL EXPENDITURES	1,617,107	1,942,826	2,171,586	2,059,808	2,261,888	202,081	10%
Net Annual Activity	(0)	0	0	0	(161,398)		
Ending Balance	\$ (0)	\$ 0	\$ 0	\$ 0	\$ (161,398)		

	Total EEs ^{1,2}	Total Salary/ Benefits	Operating Expense Projections	Total Staff Cost	Admin Allocation ³	Total Security Expense	Measure J Revenue ⁴	Variance	Subsidy from Property tax	Property Tax available allocation
FY24 No Change	18	1,478,679	125,000	1,603,679	621,602	2,225,281	1,616,819	(608,462)	(608,462)	166,538
Scenario 1	15	1,203,159	104,167	1,307,326	621,602	1,928,928	1,616,819	(312,108)	(312,108)	462,892
Scenario 2	14	1,083,026	97,222	1,180,248	621,602	1,801,850	1,616,819	(185,031)	(185,031)	589,969
Scenario 3*	13	1,038,820	90,278	1,129,098	621,602	1,750,700	1,616,819	(133,880)	(133,880)	641,120
Scenario 4	12	893,327	83,333	976,661	621,602	1,598,263	1,616,819	18,557	18,557	775,000
Scenario 5	11	821,225	76,389	897,614	621,602	1,519,216	1,616,819	97,603	97,603	775,000

¹ No ABA contract to backfill

² Includes Part Time Staffing

³ Assumption that Administration Costs remain stagnant

⁴ Measure J receipts 2% increase on FY23 projections

* removes two part time gate officers