


## MEMORANDUM

Date: August 16, 2019  
To: Board of Directors  
From: Tom Hennig, Director of Administration   
Subject: Fiscal Year 2019-20 July Financial Update

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For your review is the summary of the July FY 2019-20 Summary budget reports. This report represents expenditures for the month of July 2019.

**General Expenses**, year-to-date, are **below budget by \$3,521 or 3.81%**. The budget variance is primarily due to salary savings of the vacant Controller position, offset by the cost for filling the vacancy with contract employee.

**Water, Sewer & Drainage Expenses**, year-to-date, are **below budget \$59,186 or 21.25%**. We are reporting these three funds in a combined and simplified manner in order to provide a clear picture of the water related operations. The primary drivers of the budget year-to-date savings include, invoicing delays for professional services, purchased power and chemical purchases. Additionally, the budgeted purchase of meter boxes took place in August. Based on our observation, these accounts will stabilize as invoices are processed during the next month or two.

**Solid Waste Expenses**, year-to-date, are **below budget by \$4,722 or 8.0%**. This saving is the result of the timing of invoices for Sacramento County admin fees.

**Security Expenses**, year-to-date, are **below budget by \$6,876 or 6.4%**. The bulk of savings in this fund are related to salary expense. Additional savings are the result of the timing for the purchase of bar codes for gate entry.

**RANCHO MURIETA CSD**  
**Summary of All CSD Funds**  
**For the One Month Ending 7/31/2019**  
**Budget to Actual Comparison Detail**

Description	Period Budget	Period Actual	YTD Budget	YTD Actual	YTD Budget (Over)/Under	Annual Budget
Charges for Services - Residential	\$506,992	\$501,471	\$506,992	\$501,471	\$5,521	\$5,540,771
Charges for Services - Commercial	64,062	65,899	64,062	65,899	(1,837)	586,254
Availability Charges	0	0	0	0	0	460
Sales Other	700	1,177	700	1,177	(477)	8,400
CIA Ditch Service Charges	0	0	0	0	0	1,800
Property Taxes	0	0	0	0	0	674,370
Property Taxes (Reserve Alloc)	0	0	0	0	0	(82,000)
<b>Total General Income</b>	<b>571,754</b>	<b>568,547</b>	<b>571,754</b>	<b>568,547</b>	<b>3,207</b>	<b>6,730,055</b>
Interest Income	20	1	20	1	19	10,765
<b>Total Earnings Income</b>	<b>20</b>	<b>1</b>	<b>20</b>	<b>1</b>	<b>19</b>	<b>10,765</b>
Meter Installation Fee	0	0	0	0	0	4,800
Inspection Fees	0	0	0	0	0	5,693
Telephone Line Contracts	598	0	598	0	598	7,175
Fines/Rule Enforcement	175	175	175	175	0	2,100
Late Charges	6,450	7,239	6,450	7,239	(789)	77,400
Title Transfer Fees	1,350	5,700	1,350	5,700	(4,350)	16,200
Security Gate Bar Code Income	650	0	650	0	650	7,800
Project Reimbursement	2,182	182	2,182	182	2,000	26,184
Misc Income	1,208	846	1,208	846	363	14,500
<b>Total Other Income</b>	<b>12,613</b>	<b>14,142</b>	<b>12,613</b>	<b>14,142</b>	<b>(1,528)</b>	<b>161,851</b>
<b>TOTAL REVENUE</b>	<b>584,387</b>	<b>582,689</b>	<b>584,387</b>	<b>582,689</b>	<b>1,698</b>	<b>6,902,671</b>
Salaries & Wages	191,573	178,257	191,573	178,257	13,316	2,495,975
Employer Costs	49,098	47,034	49,098	47,034	2,064	608,878
Payroll Taxes	12,196	17,202	12,196	17,202	(5,005)	173,281
Other Employer Costs	13,214	10,705	13,214	10,705	2,509	161,318
Pension Expense	35,512	31,809	35,512	31,809	3,703	445,443
Tuition Reimbursement	0	0	0	0	0	2,870
<b>Total Employee Services</b>	<b>301,594</b>	<b>285,007</b>	<b>301,594</b>	<b>285,007</b>	<b>16,587</b>	<b>3,887,766</b>
Clerical Services	5,100	19,806	5,100	19,806	(14,706)	61,350
Recruitment	1,505	0	1,505	0	1,505	18,060
Travel/Meetings	1,740	427	1,740	427	1,313	21,880
Office Supplies	2,470	3,095	2,470	3,095	(625)	29,640
CWRS Contract Charges	52,662	51,273	52,662	51,273	1,389	631,949
Mail Machine Lease	0	0	0	0	0	2,800
Copy Machine Maintenance	1,520	1,954	1,520	1,954	(434)	18,240
Insurance	12,247	11,641	12,247	11,641	605	146,958
Postage	1,500	1,500	1,500	1,500	0	18,000
Telephones	4,120	4,471	4,120	4,471	(351)	49,439
Memberships	1,120	530	1,120	530	590	19,325
Audit	0	0	0	0	0	16,275
Legal	12,850	0	12,850	0	12,850	155,950
Training/Safety	3,600	187	3,600	187	3,413	53,200
Community Communications	1,500	0	1,500	0	1,500	13,700
Equipment Maint	800	15	800	15	785	3,550
Consulting	7,700	377	7,700	377	7,323	102,400
CIA Ditch Operations	250	0	250	0	250	3,000
<b>Total Administrative Services</b>	<b>110,684</b>	<b>95,276</b>	<b>110,684</b>	<b>95,276</b>	<b>15,408</b>	<b>1,365,716</b>
Uniforms	1,430	1,730	1,430	1,730	(300)	17,560
Equipment Repairs	400	0	400	0	400	4,800
Building/Grounds Maint/Pest Cntr	2,663	3,577	2,663	3,577	(914)	32,315
Bar Codes	2,300	0	2,300	0	2,300	6,900
Vehicle Maint	3,750	2,668	3,750	2,668	1,082	45,000
Vehicle Fuel	3,250	0	3,250	0	3,250	47,000
Vehicle Lease	397	0	397	0	397	4,762
Off Duty Sheriff	0	0	0	0	0	8,000
Power	15,550	333	15,550	333	15,217	297,320

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**RANCHO MURIETA CSD**  
**Summary of All CSD Funds**  
**For the One Month Ending 7/31/2019**  
**Budget to Actual Comparison Detail**

Description	Period Budget	Period Actual	YTD Budget	YTD Actual	YTD Budget (Over)/Under	Annual Budget
Information System Maint	11,824	9,582	11,824	9,582	2,242	141,889
Supplies	2,575	2,188	2,575	2,188	387	30,900
Equipment Rental	650	(13)	650	(13)	663	13,800
Road Paving	2,000	3,200	2,000	3,200	(1,200)	24,000
Maintenance/Repairs	21,400	28,929	21,400	28,929	(7,529)	300,700
Non-routine Maint/Repair	3,000	0	3,000	0	3,000	36,000
Permits	0	0	0	0	0	6,000
Chemicals	21,250	11,291	21,250	11,291	9,959	160,250
Chemicals - T&O	3,500	3,110	3,500	3,110	390	11,000
Lab Tests	2,250	25	2,250	25	2,225	27,000
Removal (Hazardous Waste)	0	464	0	464	(464)	10,000
Permits	8,300	8,052	8,300	8,052	248	75,300
Tools	800	250	800	250	550	14,800
Dam Inspection Costs	0	0	0	0	0	63,500
Water Meters/Boxes	3,000	0	3,000	0	3,000	36,000
Drainage Improvements	100	0	100	0	100	5,150
<b>Total Operational Costs</b>	<b>110,388</b>	<b>75,387</b>	<b>110,388</b>	<b>75,387</b>	<b>35,002</b>	<b>1,419,946</b>
Miscellaneous	8,346	1,345	8,346	1,345	7,001	100,900
Admin Contingency	0	0	0	0	0	35,000
Director Exp/Reimbursements	450	653	450	653	(203)	5,400
Director Meeting Payments	1,500	900	1,500	900	600	18,000
Conservation	6,240	5,678	6,240	5,678	562	13,260
Sacto Water Authority	15,000	9,279	15,000	9,279	5,721	15,000
CGWA/SE Area Water	10,000	11,000	10,000	11,000	(1,000)	10,000
Interest Expense	1,903	1,774	1,903	1,774	129	24,684
<b>Total Other Expenses</b>	<b>43,439</b>	<b>30,629</b>	<b>43,439</b>	<b>30,629</b>	<b>12,809</b>	<b>222,244</b>
<b>Total Operating Costs</b>	<b>566,105</b>	<b>486,299</b>	<b>566,105</b>	<b>486,299</b>	<b>79,806</b>	<b>6,895,671</b>