

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

15160 JACKSON ROAD
RANCHO MURIETA, CALIFORNIA 95683



SPECIAL BOARD MEETING

March 30, 2022 at 2:00 p.m.

NOTICE IS HEREBY GIVEN that the President of the Board of Directors of the Rancho Murieta Community Services District has called a Special Meeting of the Board to be held on March 30, 2022 at 2:00 p.m. at the Rancho Murieta Community Services District Board Room at 15160 Jackson Road, Rancho Murieta.

AGENDA

1. **CALL TO ORDER, ROLL CALL** - Determination of Quorum - President Clark **(Roll Call)** 4:00
2. **ADOPT AGENDA** **(Motion)**
3. **COMMENTS FROM THE PUBLIC**
For this Special Meeting, members of the public may ONLY comment on items specifically agendized. Members of the public wishing to address a specific agendized item are encouraged to offer their public comment during consideration of that item. With certain exceptions, the Board may not discuss or take action on items that are not on the agenda.

If you wish to address the Board at the time of the agendized item, as a courtesy, please state your name and address and reserve your comments to no more than 3 minutes so that others may be allowed to speak. (5 min.)
4. **REVIEW FISCAL YEAR 2022-2023 DRAFT BUDGET** (Discussion/Action) **(Motion)** (30 min.)
 - A. Presentation of 2022/2023 Draft Budget
 - B. Authorize Staff to Mail a Prop 218 Notice of Proposed Water, Sewer, and Solid Waste Utility Rates and Drainage and Security Special Taxes Increases and Public Hearing
 - C. Schedule Budget Hearing for May 18, 2022 @ 6:00 p.m.
5. **DIRECTOR COMMENTS/SUGGESTIONS**
6. **ADJOURNMENT** **(Motion)**

"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 72 hours prior to a regular 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 a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District Office at 916-354-3700 or fax 916-354-2082. Requests must be made as soon as possible and at least two (2) full business days before the start of the meeting.

Note: This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of this posting is March 17, 2022. Posting locations are: 1) District Office; 2) Rancho Murieta Post Office; 3) Rancho Murieta Association; 4) Murieta Village Association.



Rancho Murieta CSD

FY 2022-23 Budget Presentation

Paula O'Keefe, Director of Administration



Order of Discussion

- Board Goals
- Budget Schedule
- Budget Process
- Budget Drivers & Assumptions
- Reserves
- Prop 218 Proposed Rate
- Recommendation
- Questions



Board Goals

- Reserves
- Security
- Water Systems (Laguna Joaquin/CIA Ditch/ Granlees)
- Employee Education and Retention
- Solid Waste
- Community Collaboration



Budget Schedule

FY 2022-23 Budget and CIP Timeline

February 14, 2022	Budget Kick-off Meeting / Staff
February 23, 2022	Budget Meeting / Staff - CIP
March 1, 2022	Finance Committee Budget Meeting (Review revenue projections, rate impact & cost reductions)
Late February	Board Goals/Budget Workshop
March 7, 2022	Budget Meeting/Staff - Draft CIP documents due
March 14, 2022	Budget Meeting / Staff (Input for “final” draft as needed)
March 16, 2022	Board Meeting (Mid-Year Budget Review)
March 30, 2022	Special Board Meeting (Draft Budget, approval to mail Prop 218 notice and confirm May and June Budget readings)
March 31, 2022	Mail Prop 218 rate increase notice
May 3, 2022	Finance Committee Meeting (CIP Draft documents)
May 18, 2022	Board Meeting (Proposed Budget with CIP - first reading)
June 15, 2022	Board Meeting (Adopted Budget - second reading and approval)



FY 2022-23 Budget Process

- Blended 'zero based budgeting' approach
- Evaluate and identify current needs/projects to include in the new Fiscal Year
- Eliminate one-time expenditures or completed contracts from projected expenses
- Evaluate on-going expenditures for market or industry increases
- Review salaries and benefits assumptions for PERS and benefit increases, step increases, etc.
- Department Managers and the General Manager review and discuss their proposed budgetary needs



FY 2022-23 Budget Process

- First budget draft presented today:
 - Identifies maximum cost of District operations, required by Prop 218
 - Is provided 45 days prior to the Public Hearing
 - Recommendation for Board approval to mail Prop 218 notices
- Public Hearing scheduled for May 18, 2022
 - Public is invited to address the Board regarding budget ideas, questions or concerns
 - If rate decreases occur, all adjusted rates will be presented for June adoption
- Formal rate increase and FY 2022-23 adoption scheduled for June 16, 2022



Budget Drivers & Assumptions

- **Revenues**

- Water consumption expected to decrease due to drought conditions and new state restrictions
- Sacramento County property tax projected to increase 6%
- Solid Waste Franchise Fee increased from \$2 to \$2.75
- Proposed rate increase of 2% for Drainage and Security
 - Administration Fund will continue to subsidize both Drainage and Security



Budget Drivers & Assumptions

- **Expenditures**

- Annual PERS Unfunded Accrued Liability payment minimum increased 13%
 - Unfunded Accrued Liability increased from \$3,903,459 to \$4,301,571, will continue to rise if District continues to pay minimum requirement annually
- Annual OPEB budget increased to \$185,000
- Overall annual wages experienced an increase of 14%
- Overall benefits costs increased 12%
- GSRMA increased 21%
 - General Liability increased \$54,176 annually
 - Worker's Compensation increased \$16,607 annually



Budget Drivers & Assumptions

- Other Factors
 - High inflation creating additional costs within Water, Sewer and Security
 - Chemical costs quadrupled in FY 2021-22; costs expected to continue to rise
 - SMUD costs set to increase
 - Administration temporary staffing support reduced due to anticipation of fully staffed departments
 - Routine Maintenance & Repair to stabilize due to re-prioritizing of projects
 - Permit fees to remain stable



FY 2022-23 Proposed Budget

- Administration
- Water
- Wastewater
- Drainage
- Solid Waste
- Security

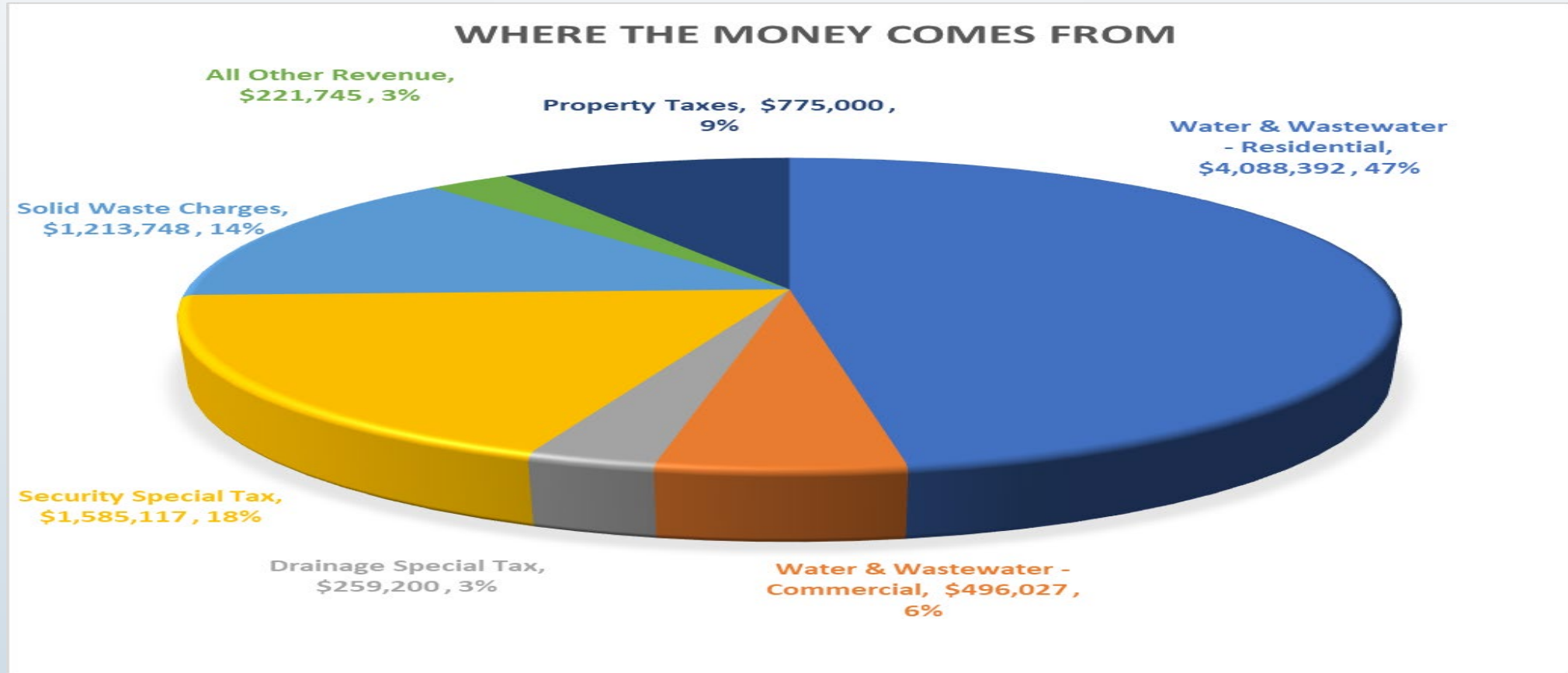


FY 2022-23 Revenues

RANCHO MURIETA COMMUNITY SERVICES DISTRICT FY 2022-23 Proposed Budget Budget Summary

	Actual FY 2019-20	FY 2020-21 Unaudited	FY 2021-22 Year End Projections	% Variance	FY 2022-23 Proposed	% Budget Change
Revenues						
Administration	638,673	709,760	799,032	12.6%	817,450	2%
Water	2,686,453	2,507,729	2,875,251	14.7%	2,833,329	-1%
Sewer	1,490,689	1,513,570	1,635,679	8.1%	1,869,085	14%
Drainage	265,174	281,078	222,681	-20.8%	259,200	16%
Solid Waste	725,222	735,479	1,010,340	37.4%	1,214,948	20%
Security	1,392,987	1,990,959	1,645,615	-17.3%	1,645,217	0%
Total Revenues	7,199,198	7,738,575	8,188,598	5.8%	8,639,229	6%

Where the Money Comes From





FY 2022-23 Expenditures

RANCHO MURIETA COMMUNITY SERVICES DISTRICT FY 2022-23 Proposed Budget Budget Summary

	Actual FY 2019-20	FY 2020-21 Unaudited	FY 2021-22 Year End Projections	% Variance	FY 2022-23 Proposed	% Budget Change
<i>Expenditures</i>						
Administration	1,602,729	1,825,905	2,148,573	17.7%	1,954,786	-9%
Water	1,797,970	1,816,956	2,033,650	11.9%	2,091,091	3%
Sewer	1,339,907	1,248,848	1,294,725	3.7%	1,382,739	7%
Drainage	157,774	204,778	206,805	1.0%	247,781	20%
Solid Waste	675,133	715,708	1,048,904	46.6%	1,173,613	12%
Security	1,312,499	1,990,959	1,626,541	-18.3%	1,834,480	13%
Total Operating Expenses	6,886,012	7,803,154	8,359,198	7.1%	8,684,490	4%



Reserves



Reserve Study

- Completed March 28, 2022
 - Required significant increases to fund future infrastructure projects
 - Capital Assets total \$31,603,905
 - Current reserves funding:
 - Water – 25.9%
 - Sewer – 27%
 - Drainage – 12%
 - Board requested 60% funding analysis within five years
- Board approved \$11 monthly reserve contribution increase for Water; \$10 monthly increase for Wastewater



Prop 218 Proposed Rate Notice

Sample Bill – Rancho Murieta Association Residences

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

Average Monthly Customer Bill							
Residential Metered Lot				Current Monthly Rates	Proposed Monthly Rates	\$	%
				July 1, 2021	July 1, 2022	Change	Change
Water	Average Usage in CF			1,426	1,426		
	Residential Base (excluding reserves)			\$38.73	\$40.28	\$1.55	4.0%
	Reserve Contribution			14.00	25.00	11.00	78.6%
	Total Residential Base			\$52.73	\$65.28	\$12.55	23.8%
old rate	Water Usage	\$.0217 per cubic foot		30.94			
new rate	Water Usage	\$.0247 per cubic foot			35.22	4.28	13.8%
	Total Water			\$83.67	\$100.50	\$16.83	20.1%
	WTP Debt Service Charge (interfund borrowing)			6.00	6.00	-	0.0%
	Sewer						
	Residential Base (excluding reserves)			46.26	52.28	6.02	13.0%
	Reserve Contribution			14.00	24.00	10.00	71.4%
	Total Residential Base			60.26	\$76.28	\$16.02	26.6%
	Solid Waste (avg. 64 Gallon Container)			27.82	31.68	3.86	13.9%
	Organic Waste Charge			-	4.00	4.00	100.0%
	Security Tax (Maximum Tax Ceiling \$31.54)			30.93	31.54	0.62	2.0%
	Drainage Tax (Maximum Tax Ceiling \$5.53)			5.43	5.53	0.11	2.0%
	Total RMCS D Bill			\$214.10	\$255.54	\$41.44	19.36%

Sample Bill – Murieta Gardens II & Village

Average Monthly Customer Bill			Current Monthly Rates	Proposed Monthly Rates	\$ Change	% Change
<i>Murieta Village & Murieta Gardens II</i>			July 1, 2021	July 1, 2022		
Water	<i>Average Usage in CF</i>		418	418		
	Residential Base		\$38.73	\$40.28	\$1.55	4.0%
	Reserve Contribution		14.00	25.00	11.00	78.6%
	Total Residential Base		\$52.73	\$65.28	\$12.55	23.8%
old rate	Water Usage	\$.0217 per cubic foot	9.07			
new rate	Water Usage	\$.0247 per cubic foot		10.32	1.25	13.8%
	Total Water		\$61.80	\$75.60	\$13.80	22.3%
	*WTP Debt Service Charge (interfund borrowing)		6.00	6.00	-	0.0%
	Sewer					
	Residential Base (excluding reserves)		46.26	52.28	6.02	13.0%
	Reserve Contribution		14.00	24.00	10.00	71.4%
	Total Residential Base		\$ 60.26	\$ 76.28	\$ 16.02	26.6%
	Solid Waste (avg. 38 Gallon Container)		23.42	25.75	2.33	9.9%
	Organic Waste Charge		-	4.00	4.00	100.0%
	Security Tax (Maximum Tax Ceiling \$7.61)		7.46	7.61	0.15	2.0%
	Drainage Tax (Maximum Tax Ceiling \$3.70)		3.63	3.70	0.07	2.0%
	Total RMCS D Bill		\$ 162.56	\$ 198.94	\$ 36.37	22.37%

Sample Bill – Vacant or Unmetered Property

<i>Vacant or Unmetered Lot</i>				
Security Tax (Maximum Tax Ceiling \$24.74)		\$24.27	\$24.75	2.0%
** Water Standby	\$10.00 PER YEAR	\$0.83	\$0.83	0.0%
** Sewer Standby	\$10.00 PER YEAR	\$0.83	\$0.83	0.0%
Drainage Tax (Maximum Tax Ceiling \$5.53)		\$5.43	5.53	2.0%
		\$31.36	\$31.95	
	% Change over prior year		1.88%	

* This fee is not billed for the Murieta Gardens II properties due to not being part of the debt service customer base.
 ** This fee is billed annually at \$10.00 and is shown as a monthly rate for comparison purposes only.



Proposed CSD Rate Increase

- Rate Increases:
 - Water
 - 20.1%, including \$11.00 increase on monthly reserve charges
 - 4% adjustment to residential base charge
 - 13.8%, or \$4.28 increase on water usage per cubic foot
 - RMA Raw Water to remain the same
 - Wastewater
 - 26.6%, including \$10.00 increase on monthly reserve charges
 - 13%, or \$6.02 increase on residential base charges
 - Solid Waste
 - 28.3% increase based on rate sheet provided by California Waste Management, includes new organics rate
- Drainage & Security
 - 2% CPI increase



Recommendation

- Staff recommend Board approval to mail Prop 218 notices April 1, 2022



Questions?

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

	FY 2021-22		FY 2022-23	
	Current Budget	Year end Projections	Proposed Budget	Comments
Beginning Balance	\$ -	\$ -	\$ -	
Revenue				
Property Tax	731,750	735,000	775,000	Property Tax revenues
Interest Income	240	635	450	
Other Revenues	24,300	63,397	42,000	Property Loss reim, title transfer fees
TOTAL REVENUE	756,290	799,032	817,450	
Expenditures				
Salaries	962,200	875,000	948,800	Salaries, includes clerical staffing, Director Stipends
Benefits	695,574	682,164	464,173	PERS, includes retirees, additional pays, payroll taxes - re-allocated insurance to other funds
Professional Services	354,387	480,176	437,663	Includes election costs, legal and audit services, IT contracts, misc services
Materials & Supplies	61,400	72,195	64,750	office supplies, postage, copy machine lease, telephones
Other Expenses	63,000	39,038	39,400	
Subtotal Expenditures	2,136,561	2,148,573	1,954,786	
Transfers				
Transfer Out - Property Tax Subsidy	(534,623)	(534,623)	(658,717)	\$70,446 - Drainage \$588,271 - Security
Transfer Out - Administration Allocation	(2,136,561)	(2,148,573)	(1,954,786)	
Total Transfers	(2,671,184)	(2,683,196)	(2,613,503)	
TOTAL EXPENDITURES	2,136,561	2,148,573	1,954,786	
Net Annual Activity	221,667	264,409	158,733	
Ending Balance	\$ 221,667	\$ 264,409	\$ 158,733	

Rancho Murieta Community Services District
Water - Fund 200
FY 2022-23 Budget

	FY 2021-22		FY 2022-23	
	Current Budget	Year End Projections	Proposed Budget	Comments
Beginning Balance (unaudited)	\$ 1,284,747	\$ 1,284,747	\$ 1,326,263	
Revenue				
Residential Water Sales	2,229,226	2,450,000	2,415,693	
Commercial Water Sales	329,915	335,000	322,891	
Late Fees & Penalties	19,200	25,000	20,000	
Other Sales	39,600	39,617	37,400	Project charges
Interest Income	3,800	634	4,025	LAI, CAMP
Other Revenues	12,785	25,000	33,320	Meter installation and inspection fees
Subtotal Revenue	2,634,526	2,875,251	2,833,329	
TOTAL REVENUE	2,634,526	2,875,251	2,833,329	
Expenditures - Administration				
Salaries	147,940	402,641	131,210	Salaries
Benefits	56,950	242,668	59,590	Benefits (including retirees)
Professional Services	133,200	119,425	120,000	Consulting
Materials & Supplies	35,455	38,195	43,905	General Supplies
Maintenance & Repairs	65,820	35,964	71,100	Vehicle maint, fuel costs, Grounds maint, Etc
Other Expenses	142,005	123,668	246,915	Insurance WC/GL
Subtotal Expenditures	581,370	962,561	672,720	
Expenditures - Source of Supply				
Salaries	24,238	11,284	24,442	Salaries
Benefits	11,493	8,690	11,919	Benefits (including retirees)
Professional Services	68,000	-	47,500	Consulting costs
Materials & Supplies	13,500	-	17,500	General supplies
Maintenance & Repairs	30,000	16,888	25,000	General Maint & Repairs
Utilities	84,025	60,111	87,450	SMUD, Solar, telephones
Other Expenses	250	-	-	
Subtotal Expenditures	231,506	96,974	213,811	
Expenditures - Water Treatment				
Salaries	207,924	179,632	256,641	Salaries
Benefits	120,090	51,505	125,139	Benefits (including retirees)
Professional Services	600	-	-	
Materials & Supplies	103,200	137,500	109,000	
Maintenance & Repairs	70,000	85,000	85,000	
Utilities	61,348	124,807	65,000	SMUD, Solar, telephones
Other Expenses	28,380	1,288	3,500	
Subtotal Expenditures	591,542	579,733	644,280	
Expenditures - Transmission and Delivery				
Salaries	207,924	138,903	256,641	Salaries
Benefits	120,090	21,845	125,139	Benefits (including retirees)
Professional Services	-	-	-	
Materials & Supplies	51,400	42,237	56,500	
Maintenance & Repairs	70,000	161,350	80,000	
Utilities	41,278	29,980	42,000	SMUD, Solar, telephones
Other Expenses	600	66	-	
Subtotal Expenditures	491,292	394,382	560,280	
Admin Allocation				
Administration Expenses	795,613	800,086	727,923	
Total Admin Expense	795,613	800,086	727,923	
TOTAL EXPENDITURES	2,691,323	2,833,735	2,819,014	
Net Annual Activity	(56,797)	41,516	14,315	
Ending Balance	\$ 1,227,950	\$ 1,326,263	\$ 1,340,578	

Rancho Murieta Community Services District
Wastewater - Fund 250
FY 2022-23 Budget

	FY 2021-22		FY 2022-23	
	Current Budget	Year end Projections	Proposed Budget	Comments
Beginning Balance (unaudited)	\$ 1,449,454	\$ 1,449,454	\$ 1,257,562	
Revenue				
Residential Wastewater Sales	1,479,998	1,447,886	1,672,699	
Commercial Wastewater Sales	153,192	160,290	173,136	
Late Fees & Penalties	18,000	18,000	18,000	
Other Sales	2,184	2,184	2,250	
Interest Income	2,500	2,500	2,500	
Other Revenues	4,395	4,819	500	
TOTAL REVENUE	1,660,269	1,635,679	1,869,085	
Expenditures - Administration				
Salaries	72,264	73,000	73,326	Salaries
Benefits	35,080	52,329	34,650	Benefits, including retirees
Professional Services	42,000	45,145	50,000	Legal, consulting
Materials & Supplies	51,625	32,736	41,625	Memberships, office supplies, uniforms, fuel
Maintenance & Repairs	65,837	123,475	68,687	Inspections, Vehicle Repairs, pumps, autodialers
Other Expenses	57,710	84,765	160,776	Permits
Subtotal Expenditures	324,516	411,450	429,064	
Expenditures - Collection				
Salaries	123,616	124,000	171,094	Salaries
Benefits	74,408	67,648	80,850	Benefits, including retirees
Professional Services	1,200	3,000	2,500	Equipment Rental
Materials & Supplies	1,200	4,369	2,500	Supplies
Maintenance & Repairs	120,000	120,000	100,000	Generator, Sewer main maint, repairs
Utilities	63,278	31,147	64,000	Telephones, SMUD
Other Expenses	600	1,165	600	
Subtotal Expenditures	384,302	351,329	421,544	
Expenditures - Transmission and Delivery				
Salaries	163,361	162,000	211,423	Salaries
Benefits	95,330	84,945	99,908	Benefits, including retirees
Professional Services	1,200	-	1,200	
Materials & Supplies	75,000	75,000	76,000	Chemicals, lab testing
Maintenance & Repairs	98,000	150,000	98,000	Pumps, parts, pond maint.
Utilities	17,634	60,000	45,000	SMUD, telephones
Other Expenses	500	-	600	
Subtotal Expenditures	451,025	531,945	532,131	
Admin Allocation				
Administration Expenses	529,867	532,846	484,787	
Total Admin Expense	529,867	532,846	484,787	
TOTAL EXPENDITURES	1,689,710	1,827,571	1,867,526	
Net Annual Activity	(29,441)	(191,892)	1,559	
Ending Balance	\$ 1,420,013	\$ 1,257,562	\$ 1,259,121	

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

	FY 2021-22		FY 2022-23	
	Current Budget	Year end Projections	Proposed Budget	Comments
Beginning Balance (<i>unaudited</i>)	\$ 102,142	\$ 102,142	\$ 110,342	
Revenue				
Residential Sales	170,380	178,145	213,773	Measure K 2% increase
Commercial Sales	44,536	44,536	45,427	Measure K 2% increase
Interest Income	-	-	-	
Other Revenues	-	-	-	
<i>Subtotal Revenue</i>	214,916	222,681	259,200	
Transfers				
Property Tax Subsidy	82,107	82,107	70,446	
<i>Subtotal Subsidy</i>	82,107	82,107	70,446	
TOTAL REVENUE	297,023	304,788	329,646	
Expenditures				
Salaries	104,783	104,783	106,323	Salaries, OT
Benefits	49,730	40,728	51,843	Benefits, Add Pays
Professional Services	20,500	26,783	41,477	Contractor reviews, etc
Materials & supplies	17,000	12,000	22,538	Chemicals
Maintenance & Repairs	11,715	8,377	12,100	Equipment repairs
Other Expenses	9,000	14,134	13,500	Training/Safety
<i>Subtotal Expenditures</i>	214,428	206,805	247,781	
Admin Allocation				
Administration Expenses	89,280	89,782	81,865	
<i>Total Admin Expense</i>	89,280	89,782	81,865	
TOTAL EXPENDITURES	303,708	296,587	329,646	
Net Annual Activity	(6,685)	8,200	0	
Ending Balance	\$ 95,457	\$ 110,342	\$ 110,343	

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

	FY 2021-22		FY 2022-23	
	Current Budget	Year end Projections	Proposed Budget	Comments
Beginning Balance (unaudited)	\$ 142,018	\$ 142,018	\$ 60,912	
Revenue				
Residential Revenues	986,086	1,009,240	1,119,830	Solid Waste revenues
Interest Income	1,100	1,100	1,200	
Other Revenues	-	-	93,918	Franchise Fees - increased to \$2.75
Total Revenue	987,186	1,010,340	1,214,948	
Expenditures				
Cal-Waste Contract	878,876	999,773	1,119,830	CWRS contract
Professional Services	-	5,764	8,423	GL/WC Insurance
Other Expenses	43,367	43,367	45,360	County Surcharge
Total Expenditures	922,243	1,048,904	1,173,613	
Admin Allocation				
Administration Expenses	42,304	42,542	38,789	
Total Admin Expense	42,304	42,542	38,789	
TOTAL EXPENDITURES	964,547	1,091,446	1,212,402	
Net Annual Activity	22,639	(81,106)	2,546	
Ending Balance	\$ 164,657	\$ 60,912	\$ 63,458	

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

	FY 2021-22		FY 2022-23	
	Current Budget	Year end Projections	Current Budget	Comments
Beginning Balance (unaudited)	\$ 328,440	\$ 328,440	\$ 116,939	
Revenue				
Residential Sales	1,322,677	1,322,677	1,349,131	
Commercial Sales	231,359	231,359	235,986	
Late Fees & Penalties	26,100	66,391	37,100	
Permit Fees	7,800	6,500	7,800	Bar Codes, Permits
Interest Income	1,200	-	1,200	LAIF, CAMP
Other Revenues	9,600	18,688	14,000	Title Transfer Fees
Subtotal Revenue	<u>1,598,736</u>	<u>1,645,615</u>	<u>1,645,217</u>	
Transfer In				
Transfer In - Property Tax Subsidy	452,516	452,651	588,271	Increased by 30%
Total Transfers	<u>452,516</u>	<u>452,651</u>	<u>588,271</u>	
TOTAL REVENUE	<u><u>2,051,252</u></u>	<u><u>2,098,266</u></u>	<u><u>2,233,488</u></u>	
Expenditures - Administration				
Salaries	100,102	121,332	122,790	Salary
Benefits	75,848	123,087	211,454	Benefits, Prepaid Insurance WC/GL
Professional Services	5,400	26,783	5,900	Legal services, IT contracts
Materials & Supplies	6,000	-	-	Moved to Gate/Patrol
Maintenance & Repairs	3,000	3,500	3,500	Building maint/grounds
Other Expenses	4,420	2,994	151,770	Tax Measure Election Costs
Subtotal Expenditures	<u>194,770</u>	<u>277,697</u>	<u>495,414</u>	
Expenditures - Security Gate				
Salaries	366,775	366,775	383,670	Salary
Benefits	201,416	242,121	302,343	Benefits, includes retirees
Professional Services	14,988	61,000	22,368	Legal Services, ABA augmentation, IT contract
Materials & Supplies	120	-	2,500	Gate supplies
Maintenance & Repairs	7,200	23,007	7,325	Gate repairs
Other Expenses	17,844	21,363	16,720	Bar codes, training, recruitment, tuition reimb
Subtotal Expenditures	<u>608,343</u>	<u>714,266</u>	<u>734,926</u>	
Expenditures - Security Patrol				
Salaries	256,907	301,307	267,151	Salary
Benefits	253,798	246,919	218,223	Benefits, includes retirees
Professional Services	33,000	49,895	78,500	Temp Sheriff svcs, ABA augmentation
Materials & Supplies	120	5,271	3,500	Patrol Supplies
Maintenance & Repairs	17,866	9,151	13,666	Vehicle Maint, IT
Other Expenses	27,442	22,036	23,100	Vehicle Fuel, training, recruitment, tuition reimb
Subtotal Expenditures	<u>589,133</u>	<u>634,579</u>	<u>604,140</u>	
Admin Allocation				
Administration Expenses	679,405	683,225	621,602	
Total Admin Expense	<u>679,405</u>	<u>683,225</u>	<u>621,602</u>	
TOTAL EXPENDITURES	<u><u>2,071,650</u></u>	<u><u>2,309,766</u></u>	<u><u>2,456,082</u></u>	
Net Annual Activity	(20,398)	(211,501)	(222,594)	
Ending Balance	<u><u>\$ 308,042</u></u>	<u><u>\$ 116,939</u></u>	<u><u>\$ (105,655)</u></u>	