



Rancho Murieta CSD

FY 2021-22 Mid-Year Budget Presentation

Paula O'Keefe, Director of Administration



Order of Discussion

- Review of FY 2021-22 Mid-Year Highlights
 - Summary with Administration Allocation
 - Summary without Administration Allocation
 - Review by Fund
- Updated Capital Improvement Projects List
- Updated Personnel Listing
- Questions

Mid-Year Budget Summary w/out Administration Allocation

Revenues	Adopted	Amended	Year End Projections	Variance	%
Admin *	221,667	221,667	264,409	42,742	19%
Water	2,634,526	2,634,526	2,649,392	14,866	1%
Wastewater	1,660,269	1,660,269	1,635,679	(24,590)	-1%
Drainage*	297,023	297,023	295,175	(1,848)	-1%
Solid Waste	986,086	1,009,240	1,009,240	-	0%
Security*	2,020,782	2,020,782	2,058,927	38,145	2%
Totals	7,820,353	7,843,507	7,912,822	69,315	1%
Expenditures	Adopted	Amended	Year End Projections	Variance	%
Admin	1,976,562	2,136,561	2,148,573	12,012	1%
Without Administration Allocation					
Water	1,895,710	1,895,710	2,033,649	137,939	7%
Wastewater	1,159,843	1,159,843	1,294,725	134,882	12%
Drainage	214,428	214,428	206,805	(7,623)	-4%
Solid Waste	922,243	922,243	1,005,537	83,294	9%
Security	1,392,246	1,392,246	1,654,675	262,429	19%
Totals	7,561,032	7,721,031	8,343,964	622,933	8%

* Includes Property Tax subsidy

Mid-Year Budget Summary w/ Administration Allocation

Revenues	Adopted	Amended	Year End Projections	Variance	%
Admin *	221,667	221,667	264,409	42,742	19%
Water	2,634,526	2,634,526	2,649,392	14,866	1%
Wastewater	1,660,269	1,660,269	1,635,679	(24,590)	-1%
Drainage *	297,023	297,023	295,175	(1,848)	-1%
Solid Waste	986,086	1,009,240	1,009,240	-	0%
Security *	2,020,782	2,020,782	2,058,927	38,145	2%
Totals	7,820,353	7,843,507	7,912,822	69,315	1%

Expenditures	Adopted	Amended	Year End Projections	Variance	%
Admin	1,976,562	2,136,561	2,148,573	12,012	1%
With Administration Allocation					
Water	2,631,748	2,691,323	2,833,735	142,412	5%
Wastewater	1,650,030	1,689,710	1,827,571	137,861	8%
Drainage	297,023	303,708	296,587	(7,121)	-2%
Solid Waste	961,447	964,547	1,048,079	83,532	9%
Security	2,020,781	2,071,650	2,337,900	266,250	13%
Totals	7,561,029	7,720,938	8,343,872	622,934	8%

* Includes Property Tax subsidy transfers



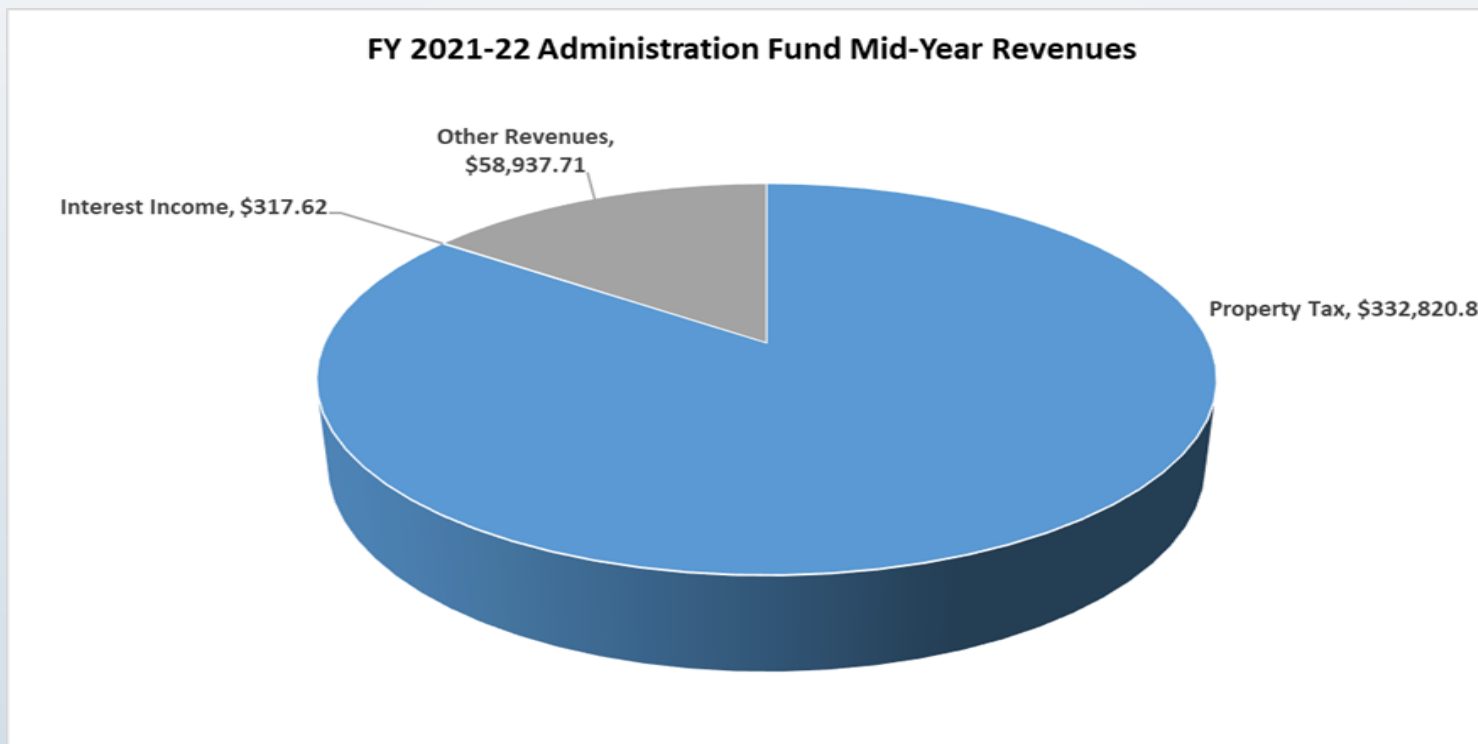
FY 2021-22 Mid-Year District Highlights

Administration

- Revenues
 - On track to finish out the year 6% above expectations
 - Receipt of 44% of total property tax allocation (\$332,821)
 - Revenues anticipated increased in title transfer fees and reimbursements
 - Total Property Tax allocations to Drainage and Security at 50% of budget levels
 - If additional allocations are needed, staff will bring the items to a future Board meeting

FY 2021-22 Mid-Year District Highlights

Administration Revenues





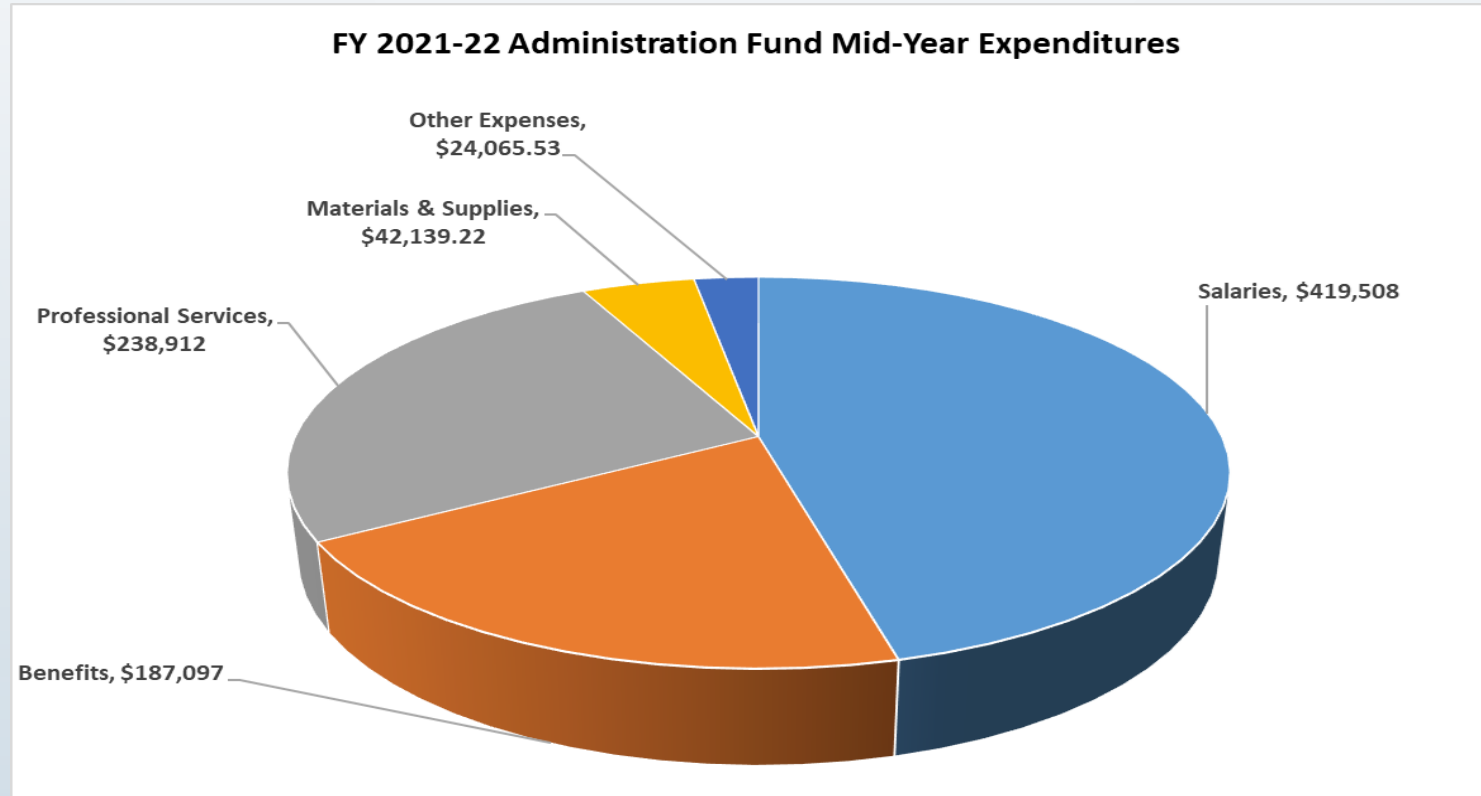
FY 2021-22 Mid-Year District Highlights

Administration

- Expenditures
 - Salary expenses projected to close the year at 9% under budget due to salary savings
 - Overall expenses projected to close the year with \$12k higher than anticipated
 - Barring additional need to subsidize Drainage and Security, the remaining property tax revenue in the amount of \$252,397 will be reallocated across the enterprise funds at the end of the fiscal year

FY 2021-22 Mid-Year District Highlights

Administration Expenditures





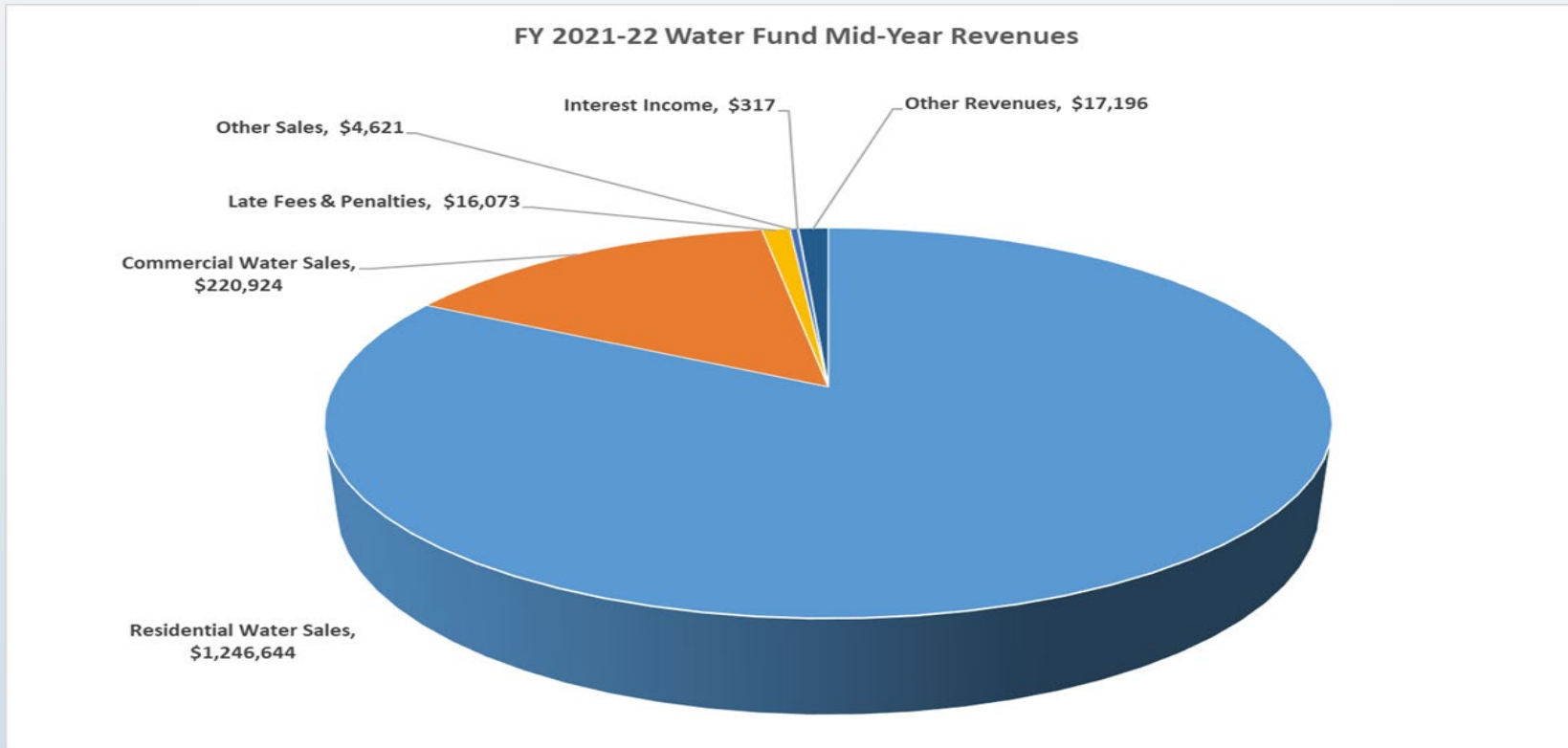
FY 2021-22 Mid-Year District Highlights

Water

- Revenues
 - Residential Water Sales projected higher than anticipated approximately 10% over budgeted amount
 - Commercial Water Sales on track to end the Fiscal Year at 2% over budget
 - Other revenues include water meter installation fees, late fees and inspection fees

FY 2021-22 Mid-Year District Highlights

Water Revenues





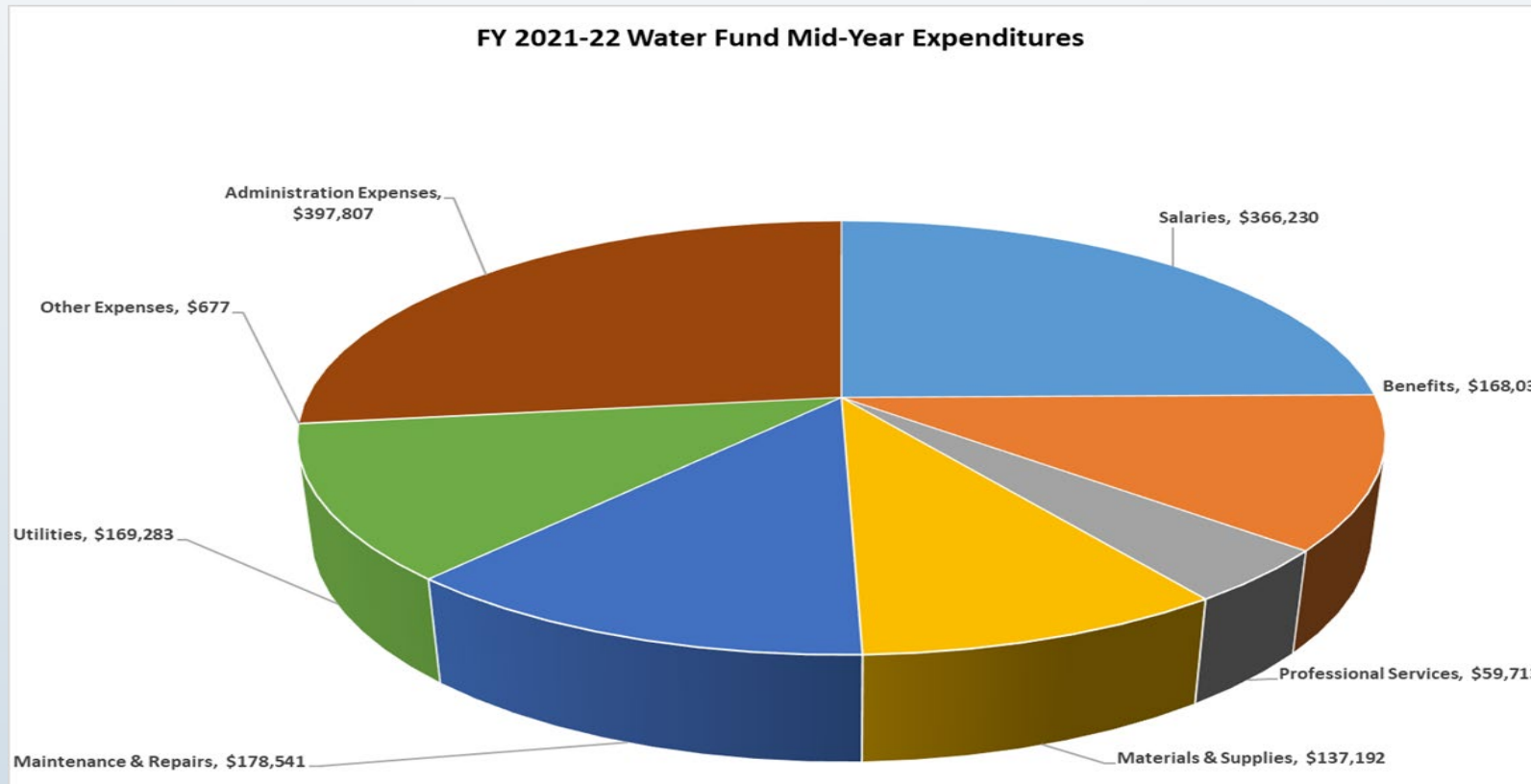
FY 2021-22 Mid-Year District Highlights

Water

- Expenditures
 - Salaries will need to be re-allocated to reflect accurate usage
 - Cost of fuel and goods have increased nearly triple in some areas, creating increases in expenditures
 - Increased utilities expenses have contributed to the increased expenditures
 - Overall budget is anticipated to close the year out with a \$41,516 ending available balance

FY 2021-22 Mid-Year District Highlights

Water Expenditures



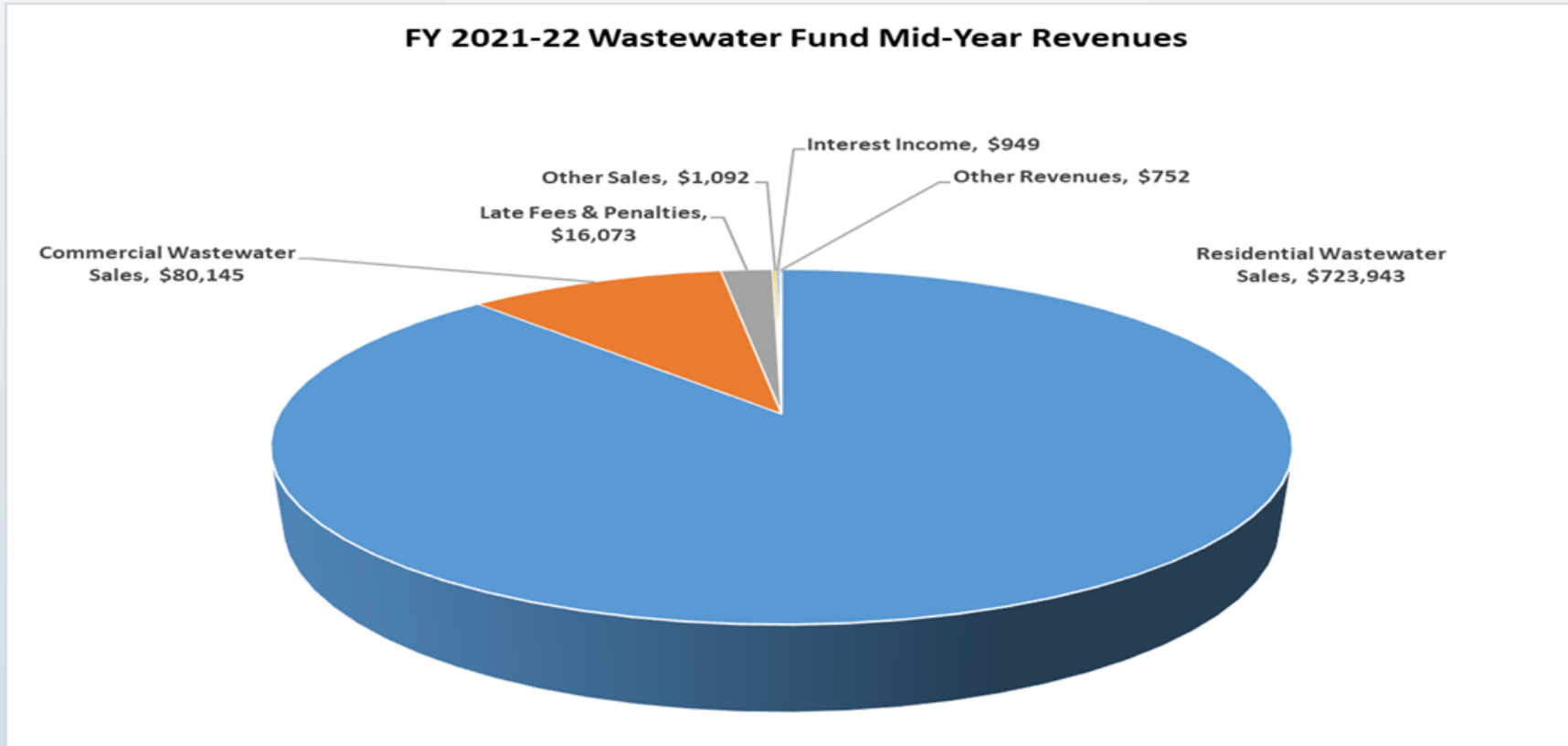


FY 2021-22 Mid-Year District Highlights

- Wastewater
 - Revenues
 - Residential revenues projected to end the Fiscal Year slightly less than budgeted (2%)
 - Commercial sales projected higher than anticipated around 5% above originally budgeted.
 - Late fees are projected to come in as budgeted due to catching up of residential revenue collections

FY 2021-22 Mid-Year District Highlights

Wastewater Revenues





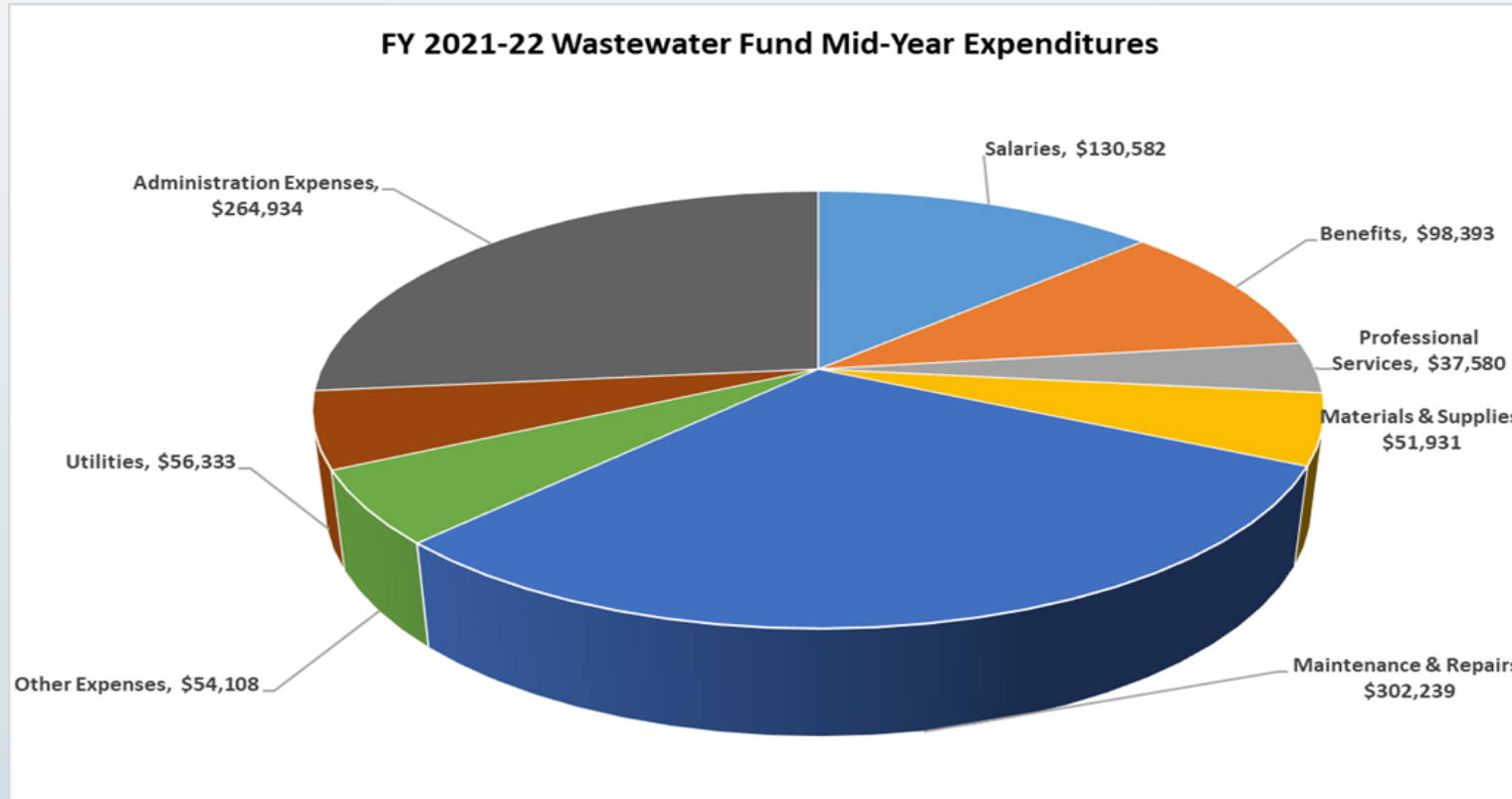
FY 2021-22 Mid-Year District Highlights

Wastewater Expenditures

- Wastewater
 - Expenditures
 - Projected to end the Fiscal Year with a \$191,892 deficit
 - Increases primarily due to the following:
 - Administration Allocation
 - Rising costs of materials and supplies
 - Deferred maintenance costs account for increased Maintenance & Repairs expenses
 - Utilities increased over the last several months

FY 2021-22 Mid-Year District Highlights

Wastewater Expenditures



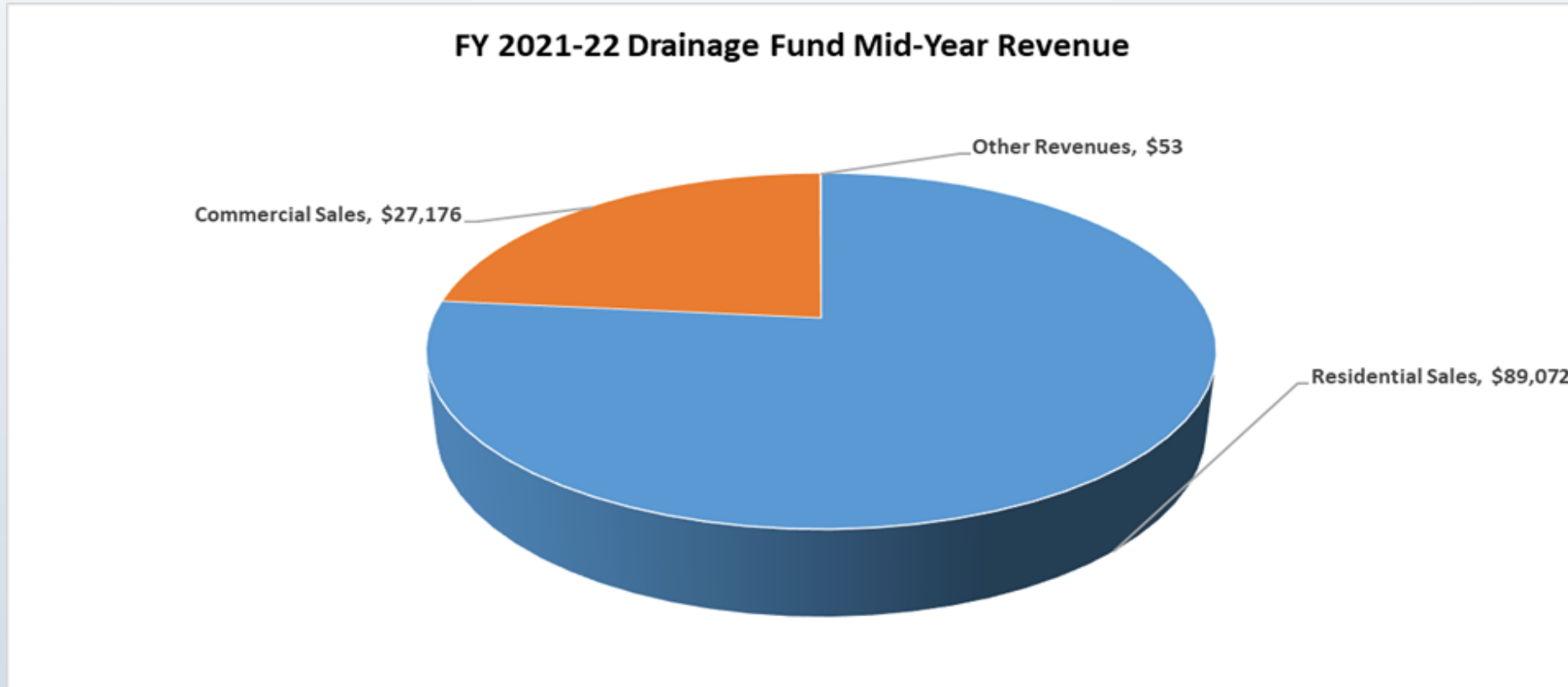


FY 2021-22 Mid-Year District Highlights

- Drainage
 - Revenues
 - Residential Sales are projected to end the year approximately 5% above original budget
 - Commercial Sales are projected to end the year at original budgeted level
 - Property Tax subsidy has been 50% allocated at the mid-year mark

FY 2021-22 Mid-Year District Highlights

Drainage Revenues





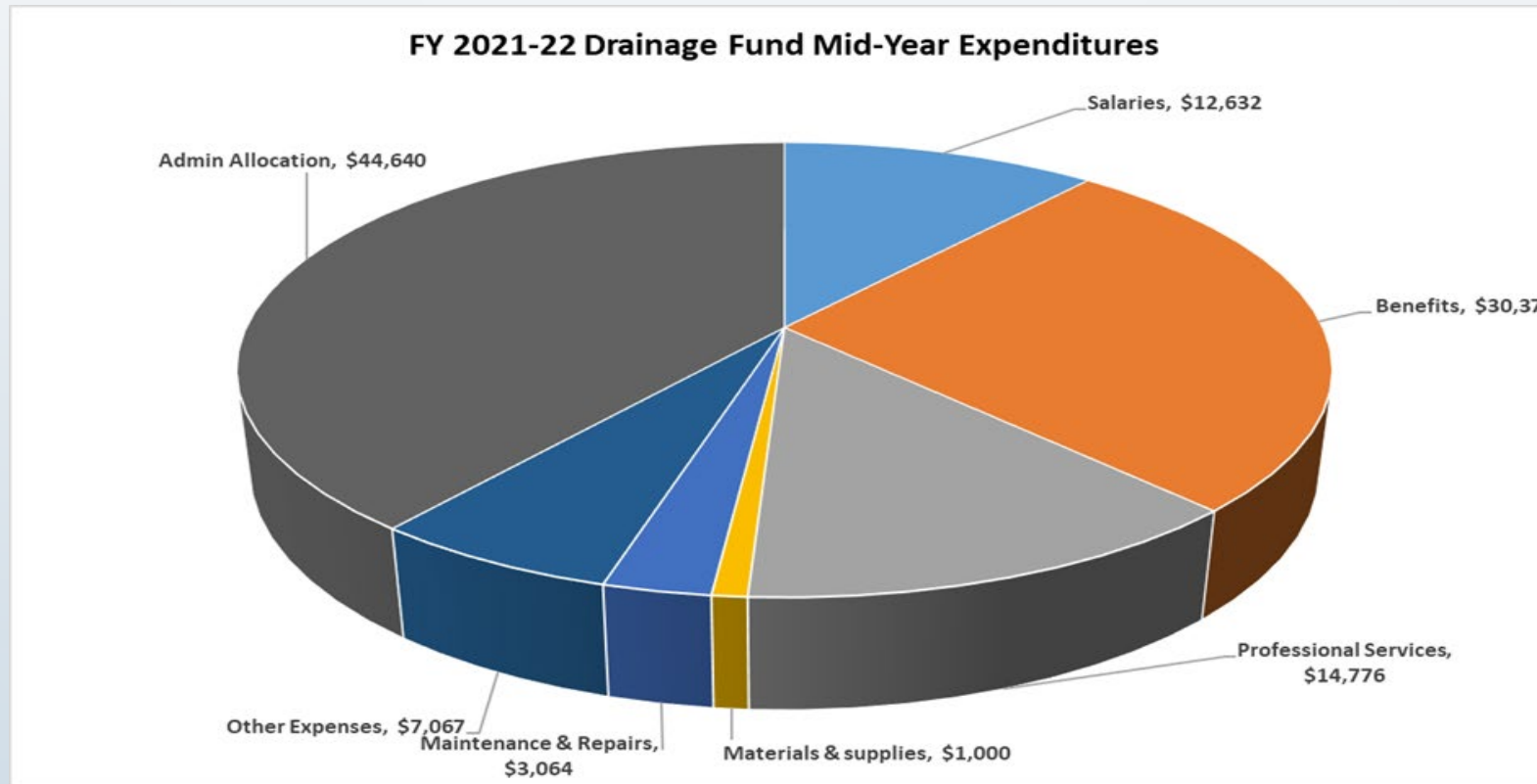
FY 2021-22 Mid-Year District Highlights

Drainage Expenditures

- Drainage
 - Expenditures
 - Salaries incorrectly allocated from Water and Wastewater to be “true’d up” by the end of the Fiscal Year.
 - Benefits slightly higher than anticipated due to Unfunded Liability payment
 - Permits costs higher than anticipated
 - Overall fund projected to end the Fiscal Year with an \$8,200 surplus

FY 2021-22 Mid-Year District Highlights

Drainage Expenditures



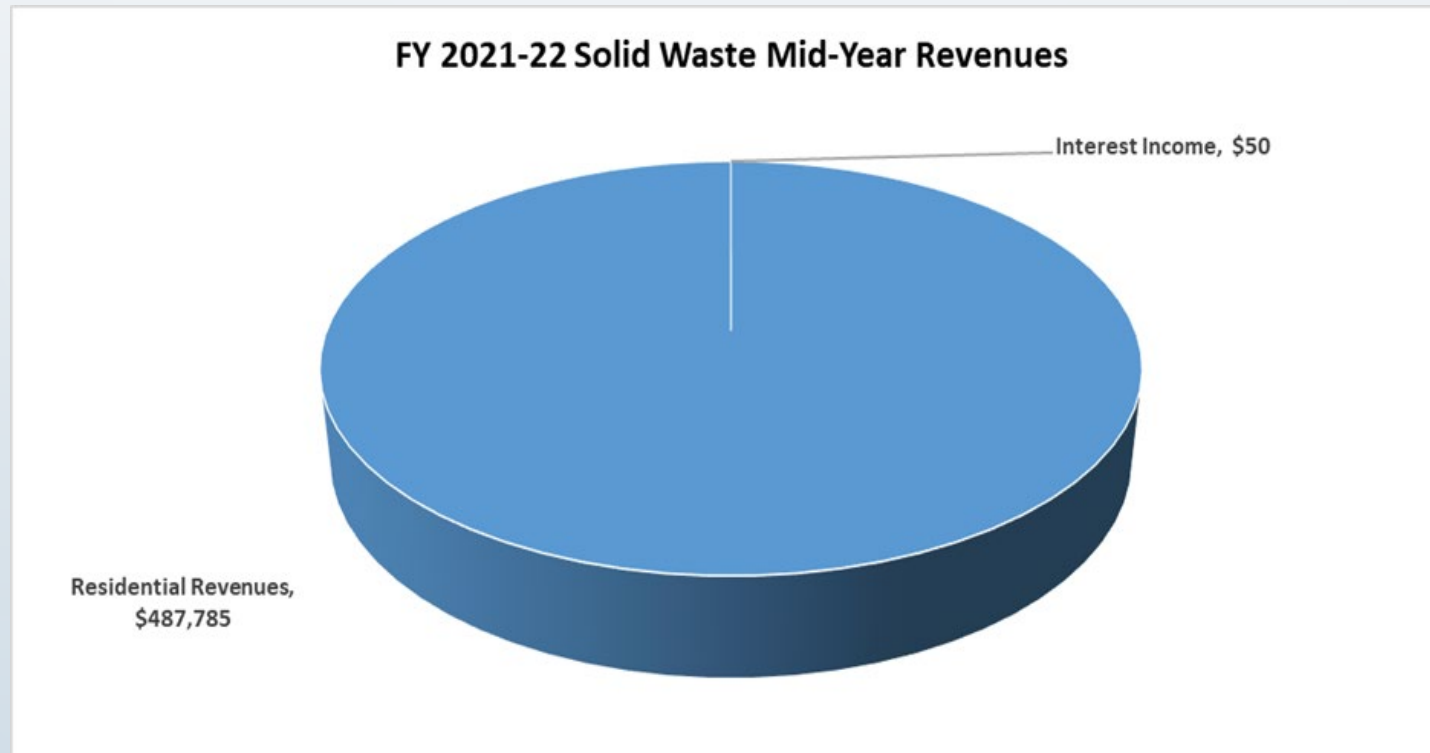


FY 2021-22 Mid-Year District Highlights

- Solid Waste
 - Revenues
 - Solid Waste projected to round out the Fiscal Year slightly above original budgeted amount (2%)
 - Revenues include nominal Franchise Fee

FY 2021-22 Mid-Year District Highlights

Solid Waste Revenues



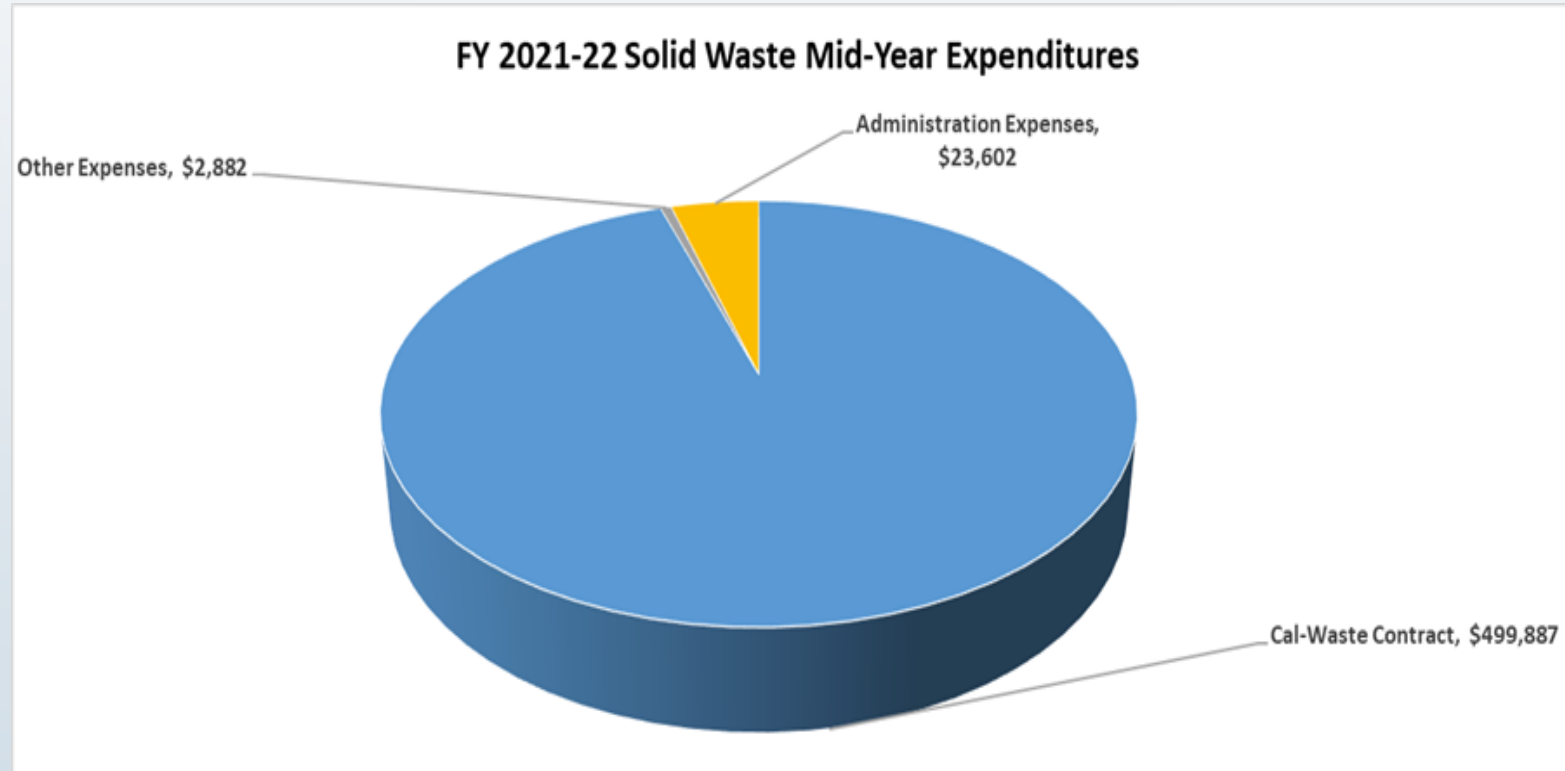


FY 2021-22 Mid-Year District Highlights

- Solid Waste
 - Expenditures
 - Increased cost of Cal-Waste contract projecting the year end 14% above original budget
 - Sacramento County landfill costs increased
 - Overall expenditures projected to be over budget by \$37,739 due to rising costs for goods and services

FY 2021-22 Mid-Year District Highlights

Solid Waste Expenditures



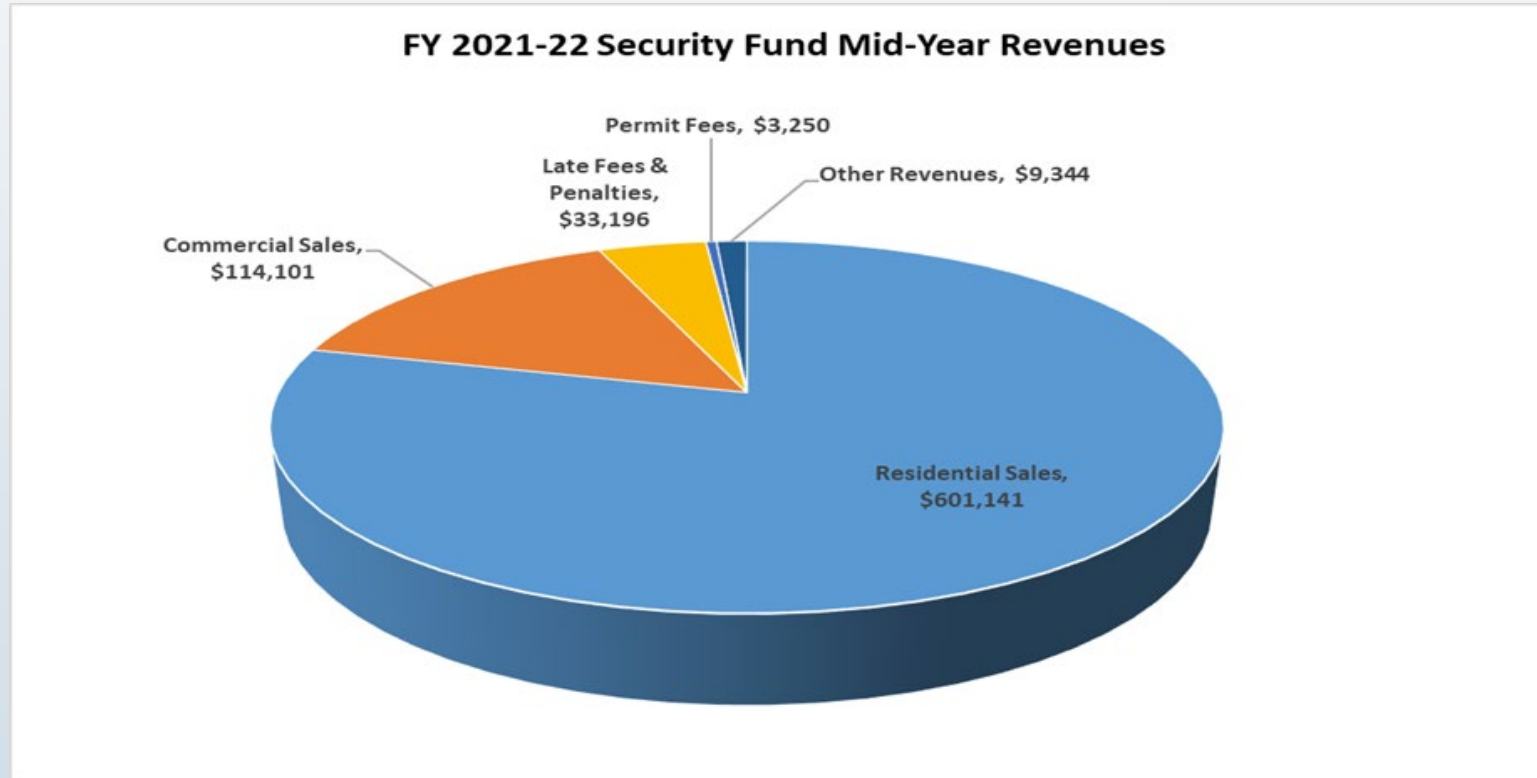


FY 2021-22 Mid-Year District Highlights

- Security
 - Revenues
 - Residential sales projected to be slightly lower than anticipated; -1% lower than original budget
 - Commercial sales anticipated to be slightly higher than anticipated at Fiscal Year end
 - Late fees projected to round out year end 154% higher than original budget
 - Property tax allocation from Administration Fund at 50% of allocation

FY 2021-22 Mid-Year District Highlights

Security Revenues



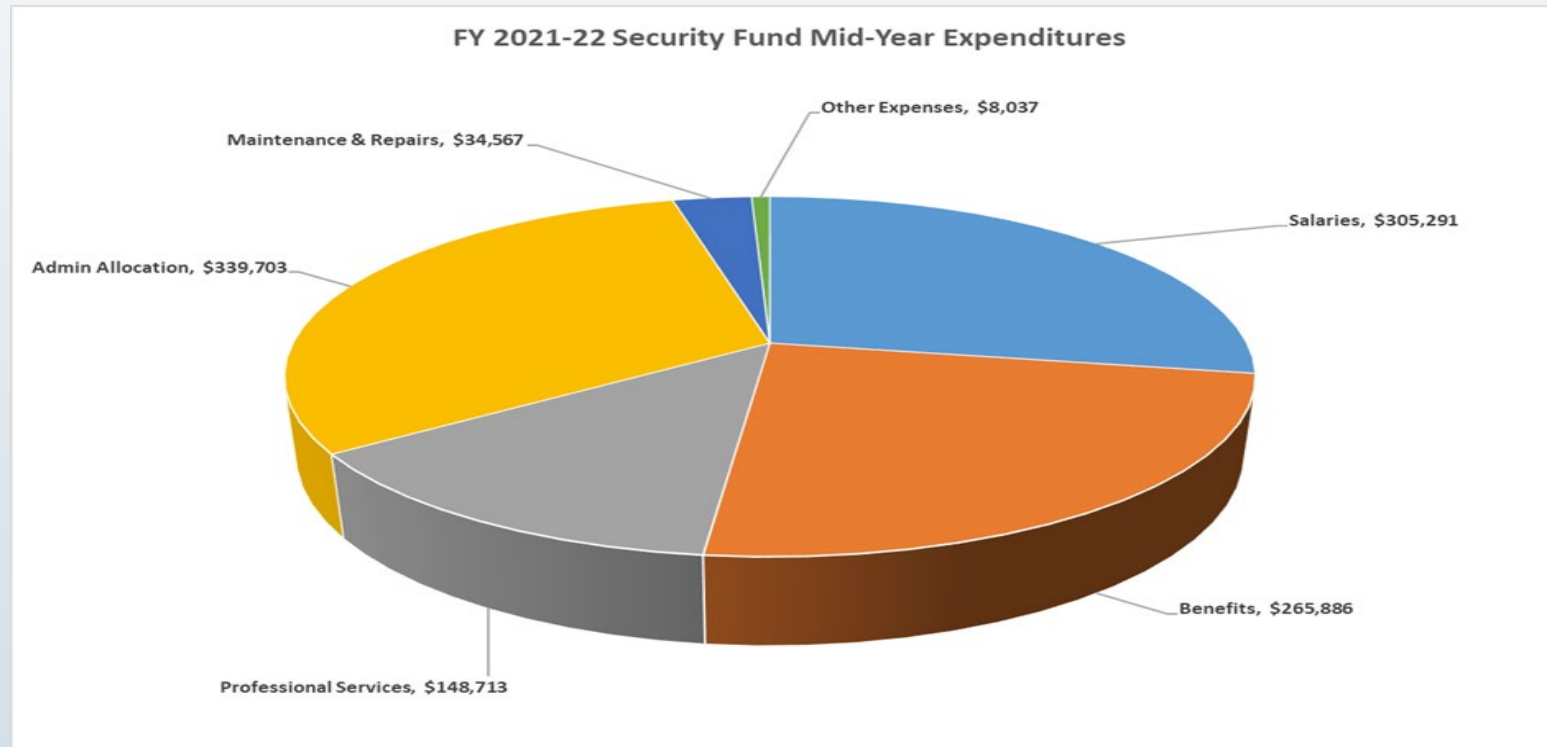


FY 2021-22 Mid-Year District Highlights

- Security
 - Expenditures
 - Overall expenses projected to end 13% higher than originally budgeted due to:
 - Increased Administration Allocation
 - ABA contract for Security Services
 - Gate Repairs higher than anticipated
 - Legal Services utilized for unanticipated incidents

FY 2021-22 Mid-Year District Highlights

Security Expenditures





Update - Capital Improvement Plan



FY 2021-22 Mid-Year District Highlights

- Capital Improvement Projects
 - Added \$1.3 million in state revenue/expenditure appropriation for three special projects:
 - 21-07-01 Granlees Intake Site Restriction
 - 21-02-01 WTP Hypochlorite Conversion
 - 22-10-02 Tertiary Reclamation Plant
 - Increased total appropriations by \$1,528,933; \$228,933 additional project appropriation through reserves.

FY 2021-22 Mid-Year Capital Improvement Projects



RANCHO MURIETA COMMUNITY SERVICES DISTRICT
FY 2021-22 Adopted Budget
New Capital Improvement Projects

Project Number	Project Description	Total Budget	Funding Source
Administration			
22-09-04	New Financial System	247,426	Administration Unrestricted Fund Balance
Administration Total		<u>247,426</u>	
Water			
22-01-01	Replacement Vehicle #214	50,000	Water Fund Reserves
22-02-01	Replacement Vehicle #218	40,000	Water Fund Reserves
22-03-01	Rio Oso Pump Replacement	100,000	Water Fund Capital Reserves
22-04-01	Water Treatment Plant Back Left Drying Bed	90,000	Water Fund Capital Reserves
22-10-01	Emergency Valve Replacement	83,785	Water Fund Reserves
21-07-01	Granlees Intake Site Restriction	185,000	State funded
21-02-01	WTP Hypochlorite conversion	365,000	State funded
Water Total		<u>913,785</u>	
Wastewater			
22-05-02	Replacement of Sewer Jetter	80,000	Sewer Fund Reserves
22-06-02	Fix Reynosa 6" Wastewater line	232,000	Sewer Fund Reserves
22-07-02	Automote East & West DAF Sludge Valves	35,000	Sewer Fund Capital Reserves
22-11-02	Tertiary Pump Replacement	47,722	Sewer Fund Capital Reserves
22-10-02	Tertiary Reclamation Plan	750,000	State funded
Wastewater Total		<u>1,144,722</u>	
Security			
22-08-03	Replace Jeep Patrol vehicle	35,000	Security Reserve
Security Total		<u>35,000</u>	
2021-22 Grand Totals		<u>2,340,933</u>	



Update – Personnel Listing



FY 2021-22 Mid-Year Personnel Listing

- Board approved two new Accounting Technicians on October 20, 2021 to manage HR/Payroll and Utility Billing functions for an additional salary and benefits cost of approximately \$160,000
- Both new Accounting Technician positions were filled as of January 2022
- The District is still recruiting for the Accounting Technician – A/P position

FY 2021-22 Mid-Year Personnel Listing



**RANCHO MURIETA CSD
FY 2021-22 Adopted Budget
Personnel Listing**

	FY 2021-22 Adopted	FY 2021-22 Amended
ADMINISTRATION		
GENERAL MANAGER	1.0	1.0
DISTRICT SECRETARY	1.0	1.0
DIRECTOR OF ADMINISTRATION	1.0	1.0
ACCOUNTING MANAGER	1.0	1.0
ACCOUNTANT	1.0	1.0
ACCOUNTING TECHNICIAN	1.0	3.0
OFFICE TECHNICIAN	1.0	1.0
SUBTOTAL	7.0	9.0
OPERATIONS		
DIRECTOR OF OPERATIONS	1.0	1.0
CHIEF PLANT OPERATOR	1.0	1.0
PLANT OPERATOR I, II, III	4.0	4.0
EQUIPMENT MECHANIC	1.0	1.0
UTILITIES SUPERVISOR	1.0	1.0
UTILITY WORKER I, II, III	5.0	5.0
TEMP UTILITY WORKER	0.5	0.5
OPERATOR IN TRAINING	1.0	1.0
SUBTOTAL	14.5	14.5
SECURITY		
SECURITY SUPERVISOR	1.0	1.0
SERGEANT - PATROL	1.0	1.0
PATROL OFFICER	5.0	5.0
GATE OFFICER	8.0	8.0
PART-TIME GATE OFFICER	1.0	1.0
TEMP GATE OFFICER	1.0	1.0
SUBTOTAL	17.0	17.0
TOTALS	38.5	40.5



Questions?