

MEMORANDUM

Date: May 4, 2020
To: Finance Committee
From: Tom Hennig, Director of Administration
Subject: Fiscal Year 2020-21 Proposed Prop-218 Budget Reductions

RECOMMENDED ACTION

Approve proposal to reduce the FY 2020-21 Prop-218 Proposed Budget in the amount of \$165,764, and approve the revised budget for the first reading at the regularly scheduled Board meeting on May 20, 2020.

BACKGROUND

Budgets for Special Districts in California are required to be approved by the Board of Directors prior the beginning of each fiscal year. The process begins with a Proposition 218 Budget Hearing and ends with the Second Reading of the budget at a Board meeting in June. The District is required to submit the Prop-218 budget to the Residents and Commercial Businesses in Rancho Murieta at least forty-five days before the first reading of the budget at a May Board meeting.

For Fiscal Year 2020-21, the Prop-218 budget hearing took place on March 26, 2020, at a Special Board meeting. The total proposed budget was \$7,388,291, which was an increase of \$485,620, over the previous year. Since the initial preparation of the budget, the world has changed due to the COVID-19 pandemic. In light of this, District staff have prepared a revised budget that lessens the burden on the residents and businesses of Rancho Murieta. This revision reduces the amount of the average monthly bill to less than one-percent. The table below provides an overview of the changes.

Residential property inside the North and South gates

	Current Avg Bill	Proposed Avg Bill	Increased \$	Increased %
March 26	\$185.88	\$193.54	\$7.66	4.12%
May 5	\$185.88	\$187.65	\$1.77	0.95%

Murieta Village & Murieta Gardens II

	Current Avg Bill	Proposed Avg Bill	Increased \$	Increased %
March 26	\$142.67	\$148.40	\$6.73	4.75%
May 5	\$142.67	\$143.61	\$1.28	0.90%

DISCUSSION

Based on the economic concerns from the ratepayers, most of the proposed non-essential budget items were either eliminated, deferred or moved to reserve-based accounts. To accomplish some of the reductions, contributions to the Drainage and Security reserves have been eliminated for FY 2020-21. Future reserve contributions from property tax will be evaluated as part of the reserve study in FY 2020-21.

MAJOR PROPOSED ADJUSTMENTS

DEVELOPMENT:

- Reduction in the number of homes and businesses built due to economic concerns. Eight homes and six commercial properties are estimated to be completed in early 2021.

CIA Ditch: Net \$25,280 expense increase

- Revenues - Per the CIA Ditch owners, set an operations revenue budget of \$7,920 reimbursable to the District for labor and general expenditures.
- Expenses – Per the CIA Ditch owners, set the expense budget to \$38,000. \$6,000 for the regular costs, and \$32,000 for the pipe repair under Lone Pine Drive.

RESERVES: Net \$150,590 decrease

- Property Tax Reserve Contribution: Net \$82,000 – Eliminate the reserve contributions to Drainage - \$33,000 and Security - \$49,000.
- Unrestricted Reserves – Moved Reserve Study \$20,000, and ERP Replacement, \$25,000, from Administration general fund to reserve funding.
- Security Reserves – Moved LPR replacement equipment and camera system storage capacity increase, \$23,590, from the Security general fund to Security reserve funding.

SALARIES: Net \$80,288 decrease

- Reduced Unrep salary increase pool from \$50,000 to \$30,000.
- Freeze the vacant Raw & Recycled Water Compliance Officer position for two years in favor of consultant, \$95,288 in salary cost less \$35,000 in consulting fees.

SUMMARY

Including the above major changes, we are proposing a net total of \$165,764 in cuts and re-directed expenses from the Prop-218 budget presented on March 26, 2020. These changes result in an overall rate increase of less than 1% for all the residents of Rancho Murieta. The majority of the changes resulted in the use of reserve funds to address staying focused on the three highest Board goals, Reserves, Finances, and Security. With direction from the Finance Committee, budget staff will then propose a formal Capital Improvement Plan budget.

RANCHO MURIETA CSD
Summary of All CSD Funds
Fiscal Year 2020-21 Proposed Budget
RMCS D Budget to Actual Comparision with Forecast Detail

Account	Description	2018-19	Fiscal Year 2019-20		Budget 2020-2021	
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$5,123,215	\$5,540,771	\$5,701,410	\$160,639	2.90%
3010	Sales Commercial	577,002	586,254	652,196	65,942	11.25%
3020	Availability Charges	540	460	420	(40)	(8.70%)
3050	Sales Other	9,473	8,400	8,400	0	0.00%
3060	CIA Ditch Service Charges		1,800	7,920	6,120	340.00%
3070	Property Taxes	682,880	674,370	701,750	27,380	4.06%
3071	Property Tax Allocation	(345,000)	(345,000)	(533,973)	(188,973)	54.77%
3071	Drainage - Property Tax Alloc	67,000	67,000	64,521	(2,479)	(3.70%)
3071	Security - Property Tax Alloc	196,000	196,000	469,452	273,452	139.52%
	Total General Income	6,311,110	6,730,055	7,072,096	342,042	5.08%
3180	Interest Income	19,367	10,765	8,840	(1,925)	(17.88%)
	Total Earnings Income	19,367	10,765	8,840	(1,925)	(17.88%)
3210	Meter Installation Fee	3,200	4,800	6,800	2,000	41.67%
3220	Inspection Fees	1,771	5,693	4,807	(886)	(15.56%)
3230	Telephone Line Contracts	6,866	7,175	7,200	25	0.35%
3240	Fines/Rule Enforcement	2,100	2,100	2,100	0	0.00%
3250	Late Charges	81,898	77,400	57,600	(19,800)	(25.58%)
3300	Title Transfer Fees	12,650	16,200	16,200	0	0.00%
3400	Security Gate Bar Code Income	9,410	7,800	7,800	0	0.00%
3477	Project Reimbursement	24,243	26,184	26,184	0	0.00%
3500	Misc Income	26,582	14,500	12,900	(1,600)	(11.03%)
	Total Other Income	168,720	161,852	141,591	(20,260)	(12.52%)
	TOTAL REVENUE	6,499,197	6,902,672	7,222,527	319,856	4.63%
4000	Salaries & Wages	2,103,086	2,495,475	2,486,091	(9,384)	(0.38%)
4010	Wages - Contra Account	(155)				0.00%
4050	Employer Costs	464,881	608,878	668,226	59,348	9.75%
4052	Payroll Taxes	127,702	173,281	200,314	27,033	15.60%
4053	Other Employer Costs	155,247	161,318	182,438	21,120	13.09%
4051	Pension Expense	322,127	445,443	491,733	46,290	10.39%
4080	Tuition Reimbursement		2,870	2,870		0.00%
	Total Employee Services	3,172,888	3,887,265	4,031,672	144,407	3.71%
4100	Clerical Services	185,519	61,350	61,350	0	0.00%
4150	Recruitment	12,887	18,060	18,060	0	0.00%
4200	Travel/Meetings	6,004	21,880	21,880	0	0.00%
4250	Office Supplies	37,913	29,640	31,640	2,000	6.75%
4300	CWRS Contract Charges	590,162	631,949	673,947	41,998	6.65%
4350	Mail Machine Lease	3,005	2,800	2,800	0	0.00%
4400	Copy Machine Maintenance	18,517	18,240	17,590	(650)	(3.56%)
4450	Insurance	123,938	146,958	153,553	6,595	4.49%
4500	Postage	20,293	18,000	18,000	0	0.00%
4550	Telephones	59,708	49,439	54,339	4,900	9.91%
4600	Memberships	12,088	19,325	17,370	(1,955)	(10.12%)
4650	Audit	17,000	16,275	25,000	8,725	53.61%
4700	Legal	57,125	155,950	98,550	(57,400)	(36.81%)
4750	Training/Safety	16,757	53,200	47,800	(5,400)	(10.15%)
4800	Community Communications	3,040	13,700	13,700	0	0.00%
4850	Equipment Maint	11,284	3,550	5,950	2,400	67.61%
4900	Consulting	85,858	102,400	145,750	43,350	42.33%
4950	CIA Ditch Operations	2,795	3,000	38,000	35,000	1166.67%
	Total Administrative Services	1,263,893	1,365,716	1,445,279	79,563	5.83%
5050	Election	5,934		10,000	10,000	0.00%
5100	Uniforms	16,487	17,560	13,100	(4,460)	(25.40%)
5150	Equipment Repairs	4,009	4,800	4,800	0	0.00%
5200	Building/Grounds Maint/Pest Cntr	35,917	32,315	31,122	(1,193)	(3.69%)
5225	Bar Codes	4,625	6,900	6,900	0	0.00%
5250	Vehicle Maint	47,648	45,000	45,000	0	0.00%
5300	Vehicle Fuel	39,286	47,000	51,000	4,000	8.51%
5310	Vehicle Lease		4,762	4,762	0	0.00%

RANCHO MURIETA CSD
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RMCS D Budget to Actual Comparision with Forecast Detail

Account	Description	2018-19	Fiscal Year 2019-20		Budget 2020-2021	
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
5315	Off Duty Sheriff	3,051	8,000	8,000	0	0.00%
5375	Power	313,957	297,320	329,812	32,492	10.93%
5400	Information System Maint	131,881	141,889	177,099	35,210	24.81%
5450	Supplies	43,756	30,900	19,900	(11,000)	(35.60%)
5500	Equipment Rental	1,706	13,800	11,400	(2,400)	(17.39%)
5525	Road Paving	22,547	24,000	18,000	(6,000)	(25.00%)
5550	Maintenance/Repairs	315,777	300,700	329,450	28,750	9.56%
5555	Non-routine Maint/Repair	1,242	36,000	39,000	3,000	8.33%
5575	Permits	5,865	6,000	5,750	(250)	(4.17%)
5600	Chemicals	108,797	167,750	148,000	(19,750)	(11.77%)
5605	Chemicals - T&O	5,488	11,000	3,000	(8,000)	(72.73%)
5650	Lab Tests	33,331	27,000	41,000	14,000	51.85%
5700	Removal (Hazardous Waste)	6,537	10,000	24,000	14,000	140.00%
5725	Permits	70,066	75,300	81,550	6,250	8.30%
5750	Tools	12,008	14,800	11,200	(3,600)	(24.32%)
5800	Dam Inspection Costs	52,877	63,500	65,000	1,500	2.36%
5850	Water Meters/Boxes	23,766	36,000	45,000	9,000	25.00%
5950	Drainage Improvements		5,150	1,700	(3,450)	(66.99%)
	Total Operational Costs	1,306,558	1,427,446	1,525,545	98,099	6.87%
6000	Miscellaneous	54,717	100,900	92,061	(8,839)	(8.76%)
6001	Admin Contingency	25,000	35,000	35,000	0	0.00%
6002	Director Exp/Reimbursements	4,749	5,400	5,400	0	0.00%
6003	Director Meeting Payments	11,800	18,000	18,000	0	0.00%
7002	Conservation	11,348	13,260	13,260	0	0.00%
7003	Sacto Water Authority	9,555	15,000	18,000	3,000	20.00%
7005	CGWA/SE Area Water	12,000	10,000	13,980	3,980	39.80%
7010	Interest Expense	22,308	24,684	24,330	(354)	(1.43%)
	Total Other Expenses	151,477	222,244	220,031	(2,213)	(1.00%)
	Total Operating Costs	5,894,816	6,902,671	7,222,527	319,856	4.63%
	Surplus/(Deficit)	604,381	1	0	0	

RANCHO MURIETA CSD
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RMCS D Budget to Actual Comparision with Forecast Detail

Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3060	CIA Ditch Service Charges		\$1,800	\$7,920	\$6,120	340.00%
3070	Property Taxes	682,880	674,370	701,750	27,380	4.06%
3071	Property Tax Allocation	(345,000)	(345,000)	(533,973)	(188,973)	54.77%
	Total General Income	337,880	331,170	175,697	(155,473)	(46.95%)
3180	Interest Income	3,320	240	240	0	0.00%
	Total Earnings Income	3,320	240	240	0	0.00%
3071	Title Transfer Fees	8,433	10,800	10,800	0	0.00%
3500	Misc Income	16,778	1,500	1,500	0	0.00%
	Total Other Income	25,211	12,300	12,300	0	0.00%
	TOTAL REVENUE	366,411	343,710	188,237	(155,473)	(45.23%)
4000	Salaries & Wages	573,294	738,300	710,300	(28,000)	(3.79%)
4050	Employer Costs	122,882	146,511	186,509	39,998	27.30%
4052	Payroll Taxes	34,445	46,627	53,787	7,160	15.36%
4053	Other Employer Costs	54,573	60,548	81,668	21,120	34.88%
4051	Pension Expense	87,772	109,148	148,944	39,796	36.46%
	Total Employee Services	872,966	1,101,134	1,181,208	80,073	7.27%
4100	Clerical Services	103,371	51,000	51,000	0	0.00%
4150	Recruitment	7,085	9,600	9,600	0	0.00%
4200	Travel/Meetings	3,581	18,000	18,000	0	0.00%
4250	Office Supplies	25,622	16,800	19,400	2,600	15.48%
4350	Mail Machine Lease	3,005	2,800	2,800	0	0.00%
4400	Copy Machine Maintenance	18,315	18,000	17,350	(650)	(3.61%)
4450	Insurance	112,938	135,958	142,553	6,595	4.85%
4500	Postage	20,293	18,000	18,000	0	0.00%
4550	Telephones	10,246	9,299	9,299	0	0.00%
4600	Memberships	5,938	10,750	10,750	0	0.00%
4650	Audit	17,000	16,275	25,000	8,725	53.61%
4700	Legal	36,357	60,000	60,000	0	0.00%
4750	Training/Safety	6,114	15,000	15,000	0	0.00%
4800	Community Communications	3,040	5,700	5,700	0	0.00%
4850	Equipment Maint	2,910	2,950	2,950	0	0.00%
4900	Consulting	1,290	15,400	0	(15,400)	(100.00%)
	Total Administrative Services	377,105	405,532	407,402	1,870	0.46%
5050	Election	5,934		10,000	10,000	0.00%
5200	Building/Grounds Maint/Pest Cntr	20,612	20,560	19,122	(1,438)	(6.99%)
5375	Power	1,262	925	1,900	975	105.41%
5400	Information System Maint	107,773	96,822	123,773	26,951	27.84%
	Total Operational Costs	135,581	118,307	154,795	36,488	30.84%
6000	Miscellaneous	11,611	16,100	24,100	8,000	49.69%
6001	Admin Contingency	25,000	35,000	35,000	0	0.00%
6002	Director Exp/Reimbursements	4,749	5,400	5,400	0	0.00%
6003	Director Meeting Payments	11,800	18,000	18,000	0	0.00%
	Total Other Expenses	53,160	74,500	82,500	8,000	10.74%
	Total Operating Costs	1,438,812	1,699,473	1,825,905	126,431	7.44%
	Surplus/(Deficit)	(1,072,401)	(1,355,763)	(1,637,668)	(281,904)	20.79%

RANCHO MURIETA CSD
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Fiscal Year 2020-21 Proposed Budget
RMCS D Budget to Actual Comparision with Forecast Detail

Account	Description	Fiscal Year 2019-20		Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$1,895,972	\$2,156,395	\$2,167,231	\$10,836	0.50%
3010	Sales Commercial	214,849	205,493	264,262	58,769	28.60%
3020	Availability Charges	230	230	200	(30)	(13.04%)
3050	Sales Other	9,473	8,400	8,400	0	0.00%
	Total General Income	2,120,524	2,370,518	2,440,093	69,575	2.94%
3180	Interest Income	1,953	5,725	3,800	(1,925)	(33.62%)
	Total Earnings Income	1,953	5,725	3,800	(1,925)	(33.62%)
3210	Meter Installation Fee	2,400	4,800	6,800	2,000	41.67%
3220	Inspection Fees	759	1,518	3,036	1,518	100.00%
3230	Telephone Line Contracts	6,866	7,175	7,200	25	0.35%
3250	Late Charges	20,474	20,400	15,600	(4,800)	(23.53%)
3477	Project Reimbursement	22,059	24,000	24,000	0	0.00%
3500	Misc Income	5,656	7,200	7,200	0	0.00%
	Total Other Income	58,214	65,093	63,836	(1,257)	(1.93%)
	TOTAL REVENUE	2,180,691	2,441,336	2,507,729	66,393	2.72%
4000	Salaries & Wages	516,744	570,177	582,794	12,617	2.21%
4010	Wages - Contra Account	(155)				0.00%
4050	Employer Costs	50,987	97,256	102,863	5,607	5.77%
4052	Payroll Taxes	29,922	41,110	46,110	5,000	12.16%
4053	Other Employer Costs	23,510	22,182	22,182	0	0.00%
4051	Pension Expense	97,195	101,060	110,261	9,201	9.10%
4080	Tuition Reimbursement		810	810	0	0.00%
	Total Employee Services	718,203	832,595	865,020	32,425	3.89%
4100	Clerical Services	5,564	9,150	9,150	0	0.00%
4150	Recruitment	992	2,580	2,580	0	0.00%
4200	Travel/Meetings	1,163	1,680	1,680	0	0.00%
4250	Office Supplies	3,036	3,600	3,000	(600)	(16.67%)
4400	Copy Machine Maintenance	101	120	120	0	0.00%
4450	Insurance	11,000	11,000	11,000	0	0.00%
4550	Telephones	20,147	15,600	20,500	4,900	31.41%
4600	Memberships	4,597	5,395	5,395	0	0.00%
4700	Legal	6,016	85,200	20,000	(65,200)	(76.53%)
4750	Training/Safety	3,568	13,200	13,200	0	0.00%
4900	Consulting	67,084	50,000	50,000	0	0.00%
4950	CIA Ditch Operations	2,795	3,000	38,000	35,000	1166.67%
	Total Administrative Services	126,063	200,525	174,625	(25,900)	(12.92%)
5100	Uniforms	4,902	4,800	4,800	0	0.00%
5200	Building/Grounds Maint/Pest Cntr	4,092	2,100	2,100	0	0.00%
5250	Vehicle Maint	15,688	21,000	21,000	0	0.00%
5300	Vehicle Fuel	7,483	11,400	11,400	0	0.00%
5375	Power	172,477	168,200	169,685	1,485	0.88%
5400	Information System Maint	6,140	23,303	24,655	1,352	5.80%
5450	Supplies	15,483	15,900	12,700	(3,200)	(20.13%)
5500	Equipment Rental	1,706	6,000	6,000	0	0.00%
5525	Road Paving	22,547	24,000	18,000	(6,000)	(25.00%)
5550	Maintenance/Repairs	158,350	156,400	143,200	(13,200)	(8.44%)
5555	Non-routine Maint/Repair	1,242	24,000	24,000	0	0.00%
5600	Chemicals	63,837	107,500	82,000	(25,500)	(23.72%)
5605	Chemicals - T&O	5,488	11,000	3,000	(8,000)	(72.73%)
5650	Lab Tests	19,873	12,000	23,000	11,000	91.67%
5700	Removal (Hazardous Waste)			16,000	16,000	0.00%
5725	Permits	27,371	30,300	30,300	0	0.00%
5750	Tools	3,506	6,000	6,000	0	0.00%
5800	Dam Inspection Costs	52,877	63,500	51,300	(12,200)	(19.21%)
5850	Water Meters/Boxes	23,766	36,000	45,000	9,000	25.00%
	Total Operational Costs	606,828	723,403	694,140	(29,263)	(4.05%)
6000	Miscellaneous	3,617	20,050	14,350	(5,700)	(28.43%)
7002	Conservation	11,348	13,260	13,260	0	0.00%

RANCHO MURIETA CSD
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Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
7003	Sacto Water Authority	9,555	15,000	18,000	3,000	20.00%
7005	CGWA/SE Area Water	12,000	10,000	13,980	3,980	39.80%
7010	Interest Expense	21,026	23,580	23,580		0.00%
	Total Other Expenses	57,546	81,890	83,170	1,280	1.56%
	Total Operating Costs	1,508,640	1,838,413	1,816,955	(21,457)	(1.17%)
	Surplus/(Deficit)	672,051	602,923	690,774	87,851	14.57%
6999-99	Administration Cost Allocation	559,698	461,160	679,974		
	Net of Allocated Costs	112,353	141,763	10,800		

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		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$1,228,186	\$1,335,327	\$1,347,259	\$11,932	0.89%
3010	Sales Commercial	132,276	139,992	141,636	1,644	1.17%
3020	Availability Charges	310	230	220	(10)	(4.35%)
	Total General Income	1,360,772	1,475,549	1,489,115	13,566	0.92%
3180	Interest Income	6,590	2,500	2,500	0	0.00%
	Total Earnings Income	6,590	2,500	2,500	0	0.00%
3071	Inspection Fees	759	4,175	1,771	(2,404)	(57.58%)
3250	Late Charges	20,474	18,000	18,000	0	0.00%
3477	Project Reimbursement	2,184	2,184	2,184	0	0.00%
	Total Other Income	23,417	24,359	21,955	(2,404)	(9.87%)
	TOTAL REVENUE	1,390,779	1,502,408	1,513,570	11,162	0.74%
4000	Salaries & Wages	352,546	413,657	393,925	(19,732)	(4.77%)
4050	Employer Costs	32,410	63,689	67,845	4,156	6.53%
4052	Payroll Taxes	20,662	28,398	31,855	3,457	12.17%
4053	Other Employer Costs	16,290	16,015	16,015	0	0.00%
4051	Pension Expense	38,550	69,949	76,338	6,389	9.13%
4080	Tuition Reimbursement		560	560	0	0.00%
	Total Employee Services	460,458	592,268	586,538	(5,730)	(0.97%)
4100	Clerical Services	5,564				0.00%
4150	Recruitment	802	2,400	2,400	0	0.00%
4200	Travel/Meetings	1,163	1,200	1,200	0	0.00%
4250	Office Supplies	2,921	3,000	3,000	0	0.00%
4400	Copy Machine Maintenance	101	120	120	0	0.00%
4550	Telephones	20,145	18,300	21,000	2,700	14.75%
4600	Memberships	1,552	3,180	1,225	(1,955)	(61.48%)
4700	Legal	6,037	3,000	12,000	9,000	300.00%
4750	Training/Safety	5,379	15,000	15,000	0	0.00%
4900	Consulting	15,752	36,000	53,300	17,300	48.06%
	Total Administrative Services	59,416	82,200	109,245	27,045	32.90%
5100	Uniforms	4,745	4,800	4,800	0	0.00%
5200	Building/Grounds Maint/Pest Cntr	2,091	1,855	2,100	245	13.21%
5250	Vehicle Maint	17,052	15,000	15,000	0	0.00%
5300	Vehicle Fuel	20,041	20,000	24,000	4,000	20.00%
5375	Power	124,028	110,550	139,998	29,448	26.64%
5400	Information System Maint	3,314	2,400	9,617	7,217	300.71%
5450	Supplies	28,273	15,000	7,200	(7,800)	(52.00%)
5500	Equipment Rental		4,800	2,400	(2,400)	(50.00%)
5550	Maintenance/Repairs	155,638	128,800	184,000	55,200	42.86%
5555	Non-routine Maint/Repair		12,000	15,000	3,000	25.00%
5600	Chemicals	36,785	45,000	54,000	9,000	20.00%
5650	Lab Tests	12,351	15,000	15,000	0	0.00%
5700	Removal (Hazardous Waste)	6,537	10,000	8,000	(2,000)	(20.00%)
5725	Permits	42,695	45,000	51,250	6,250	13.89%
5750	Tools	6,445	3,600	3,600	0	0.00%
5800	Dam Inspection Costs			13,700	13,700	0.00%
	Total Operational Costs	459,995	433,805	549,665	115,860	26.71%
6000	Miscellaneous	(4,389)	15,750	3,400	(12,350)	(78.41%)
	Total Other Expenses	(4,389)	15,750	3,400	(12,350)	(78.41%)
	Total Operating Costs	975,480	1,124,023	1,248,848	124,825	11.11%
	Surplus/(Deficit)	415,299	378,385	264,722	(113,663)	(30.04%)
6999-99	Administration Cost Allocation	427,327	352,090	452,787		
	Net of Allocated Costs	(12,028)	26,295	(188,065)		

RANCHO MURIETA CSD
Summary of All CSD Funds
Fiscal Year 2020-21 Proposed Budget
RMCS D Budget to Actual Comparison with Forecast Detail

Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$167,968	\$171,127	\$180,846	\$9,720	5.68%
3010	Sales Commercial	32,257	34,874	36,345	1,471	4.22%
3071 + 307	Drainage - Property Tax Alloc		67,000	64,521	(2,479)	(3.70%)
	Total General Income	200,225	273,001	281,712	8,712	3.19%
3180	Interest Income	414				0.00%
	Total Earnings Income	414				0.00%
3071	Meter Installation Fee	800				0.00%
3220	Inspection Fees	253				0.00%
	Total Other Income	1,053				0.00%
	TOTAL REVENUE	201,692	273,001	281,712	8,712	3.19%
4000	Salaries & Wages	70,936	96,485	91,882	(4,603)	(4.77%)
4050	Employer Costs	6,744	15,666	16,572	906	5.78%
4052	Payroll Taxes	4,448	6,622	7,429	807	12.19%
4053	Other Employer Costs	3,524	3,528	3,528	0	0.00%
4051	Pension Expense	8,103	16,316	17,805	1,489	9.13%
	Total Employee Services	93,755	138,617	137,216	(1,401)	(1.01%)
4700	Legal	1,440	1,750	1,750	0	0.00%
4750	Training/Safety	229	1,000	1,000	0	0.00%
4800	Community Communications		8,000	8,000	0	0.00%
4900	Consulting	160	1,000	17,450	16,450	1645.00%
	Total Administrative Services	1,829	11,750	28,200	16,450	140.00%
5100	Uniforms	430	400	400	0	0.00%
5375	Power	9,150	10,545	9,662	(883)	(8.37%)
5500	Equipment Rental		3,000	3,000	0	0.00%
5550	Maintenance/Repairs	1,789	15,500	2,250	(13,250)	(85.48%)
5575	Permits	5,865	6,000	5,750	(250)	(4.17%)
5600	Chemicals	8,174	15,250	12,000	(3,250)	(21.31%)
5650	Lab Tests	1,107		3,000	3,000	0.00%
5750	Tools	2,058	5,200	1,600	(3,600)	(69.23%)
5950	Drainage Improvements		5,150	1,700	(3,450)	(66.99%)
	Total Operational Costs	28,573	61,045	39,362	(21,683)	(35.52%)
6000	Miscellaneous	450				0.00%
	Total Other Expenses	450				0.00%
	Total Operating Costs	124,607	211,412	204,778	(6,634)	(3.14%)
	Surplus/(Deficit)	77,085	61,589	76,934	15,346	24.92%
6999-99	Administration Cost Allocation	87,768	72,320	76,299		
	Net of Allocated Costs	(10,683)	(10,731)	635		

RANCHO MURIETA CSD
Summary of All CSD Funds
Fiscal Year 2020-21 Proposed Budget
RMCS D Budget to Actual Comparision with Forecast Detail

Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$680,682	\$705,716	\$734,379	\$28,663	4.06%
	Total General Income	680,682	705,716	734,379	28,663	4.06%
3180	Interest Income	4,464	1,100	1,100	0	0.00%
	Total Earnings Income	4,464	1,100	1,100	0	0.00%
	TOTAL REVENUE	685,146	706,816	735,479	28,663	4.06%
4000	Salaries & Wages	164				0.00%
4050	Employer Costs	(9,800)				0.00%
	Total Employee Services	(9,636)				0.00%
4300	CWRS Contract Charges	590,162	631,949	673,947	41,998	6.65%
	Total Administrative Services	590,162	631,949	673,947	41,998	6.65%
6000	Miscellaneous	37,191	40,000	41,761	1,761	4.40%
	Total Other Expenses	37,191	40,000	41,761	1,761	4.40%
	Total Operating Costs	617,717	671,949	715,708	43,759	6.51%
	Surplus/(Deficit)	67,429	34,867	19,771	(15,097)	(43.30%)
6999-99	Administration Cost Allocation	71,941	59,270	36,216		
	Net of Allocated Costs	(4,512)	(24,403)	(16,445)		

RANCHO MURIETA CSD
Summary of All CSD Funds
Fiscal Year 2020-21 Proposed Budget
RMCS D Budget to Actual Comparision with Forecast Detail

Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$1,150,408	\$1,172,205	\$1,271,694	\$99,489	8.49%
3010	Sales Commercial	197,619	205,895	209,953	4,058	1.97%
3071 + 307	Security - Property Tax Alloc		196,000	469,452	273,452	139.52%
	Total General Income	1,348,027	1,574,100	1,951,099	376,999	23.95%
3180	Interest Income	2,626	1,200	1,200	0	0.00%
	Total Earnings Income	2,626	1,200	1,200	0	0.00%
3071	Fines/Rule Enforcement	2,100	2,100	2,100	0	0.00%
3250	Late Charges	40,949	39,000	24,000	(15,000)	(38.46%)
3300	Title Transfer Fees	4,217	5,400	5,400	0	0.00%
3400	Security Gate Bar Code Income	9,410	7,800	7,800	0	0.00%
3500	Misc Income	4,148	5,800	4,200	(1,600)	(27.59%)
	Total Other Income	60,824	60,100	43,500	(16,600)	(27.62%)
	TOTAL REVENUE	1,411,477	1,635,400	1,995,799	360,399	22.04%
4000	Salaries & Wages	589,402	676,856	707,190	30,333	4.48%
4050	Employer Costs	261,657	285,756	294,437	8,681	3.04%
4052	Payroll Taxes	38,225	50,524	61,133	10,609	21.00%
4053	Other Employer Costs	57,351	59,045	59,045	0	0.00%
4051	Pension Expense	90,506	148,970	138,385	(10,585)	(7.11%)
4080	Tuition Reimbursement		1,500	1,500	0	0.00%
	Total Employee Services	1,037,141	1,222,651	1,261,690	39,039	3.19%
4100	Clerical Services	71,020	1,200	1,200	0	0.00%
4150	Recruitment	4,009	3,480	3,480	0	0.00%
4200	Travel/Meetings	98	1,000	1,000	0	0.00%
4250	Office Supplies	6,334	6,240	6,240	0	0.00%
4550	Telephones	9,171	6,240	3,540	(2,700)	(43.27%)
4700	Legal	7,275	6,000	4,800	(1,200)	(20.00%)
4750	Training/Safety	1,468	9,000	3,600	(5,400)	(60.00%)
4850	Equipment Maint	8,375	600	3,000	2,400	400.00%
4900	Consulting	1,572		25,000	25,000	0.00%
	Total Administrative Services	109,322	33,760	51,860	18,100	53.61%
5100	Uniforms	6,410	7,560	3,100	(4,460)	(59.00%)
5150	Equipment Repairs	4,009	4,800	4,800	0	0.00%
5200	Building/Grounds Maint/Pest Cntr	9,122	7,800	7,800	0	0.00%
5225	Bar Codes	4,625	6,900	6,900	0	0.00%
5250	Vehicle Maint	14,907	9,000	9,000	0	0.00%
5300	Vehicle Fuel	11,763	15,600	15,600	0	0.00%
5310	Vehicle Lease		4,762	4,762	0	0.00%
5315	Off Duty Sheriff	3,051	8,000	8,000	0	0.00%
5375	Power	7,040	7,100	8,567	1,467	20.66%
5400	Information System Maint	14,653	19,364	19,054	(310)	(1.60%)
	Total Operational Costs	75,580	90,886	87,583	(3,303)	(3.63%)
6000	Miscellaneous	6,237	9,000	8,450	(550)	(6.11%)
7010	Interest Expense	1,282	1,104	750	(354)	(32.07%)
	Total Other Expenses	7,519	10,104	9,200	(904)	(8.95%)
	Total Operating Costs	1,229,562	1,357,401	1,410,333	52,931	3.90%
	Surplus/(Deficit)	181,915	277,999	585,466	307,468	110.60%
6999-99	Administration Cost Allocation	292,079	240,660	580,627		
	Net of Allocated Costs	(110,164)	37,339	4,839		

**RANCHO MURIETA CSD
 Summary of All CSD Funds
 Fiscal Year 2020-21 Proposed Budget
 RMCS D Budget to Actual Comparision with Forecast Detail**

	Water	Sewer	Drainage	Solid Waste	Security
	38.9%	29.7%	6.1%	5.0%	20.3%
1,438,812	559,698	427,327	87,768	71,941	292,079

Rancho Murieta Community Services District

Average Monthly Customer Bill				Current Monthly Rates	Proposed Monthly Rates	\$	%
Residential Metered Lot				July 1, 2019	July 1, 2020	Change	Change
Water	<i>Average Usage in CF</i>			1,426	1,426		
	Residential Base (excluding reserves)			\$37.97	\$37.97	\$0.00	0.0%
	Reserve Contribution			7.75	7.75	-	0.0%
	Total Residential Base			\$45.72	\$45.72	\$0.00	0.0%
old rate	Water Usage \$.0191 per cubic foot			27.24			
new rate	Water Usage \$.0191 per cubic foot				27.24	-	0.0%
	Total Water			\$72.96	\$72.96	\$0.00	0.0%
	WTP Debt Service Charge (interfund borrowing)			6.00	6.00	-	0.0%
	Sewer						
	Residential Base (excluding reserves)			42.77	42.77	(0.00)	0.0%
	Reserve Contribution			6.76	6.76	-	0.0%
	Total Residential Base			49.53	\$49.53	(0.00)	0.0%
	Solid Waste (avg. 64 Gallon Container)			22.44	23.51	1.07	4.8%
	Security Tax (Maximum Tax Ceiling \$30.32)			29.73	30.32	0.59	2.0%
	Drainage Tax (Maximum Tax Ceiling \$5.22)			5.22	5.32	0.10	2.0%
	Total RMCS D Bill			\$185.88	\$187.65	\$1.77	0.95%

Average Monthly Customer Bill				Current Monthly Rates	Proposed Monthly Rates	\$	%
Murieta Village & Murieta Gardens II				July 1, 2019	July 1, 2020	Change	Change
Water	<i>Average Usage in CF</i>			418	418		
	Residential Base			\$37.97	\$37.97	\$0.00	0.0%
	Reserve Contribution			7.75	7.75	-	0.0%
	Total Residential Base			\$45.72	\$45.72	\$0.00	0.0%
old rate	Water Usage \$.0191 per cubic foot			7.98			
new rate	Water Usage \$.0191 per cubic foot				7.98	-	0.0%
	Total Water			\$53.70	\$53.70	\$0.00	0.0%
	*WTP Debt Service Charge (interfund borrowing)			6.00	6.00	-	0.0%
	Sewer						
	Residential Base (excluding reserves)			42.77	42.77	(0.00)	0.0%
	Reserve Contribution			6.76	6.76	-	0.0%
	Total Residential Base			\$ 49.53	\$ 49.53	\$ (0.00)	0.0%
	Solid Waste (avg. 64 Gallon Container)			22.44	23.51	1.07	4.8%
	Security Tax (Maximum Tax Ceiling \$7.31)			7.17	7.31	0.14	2.0%
	Drainage Tax (Maximum Tax Ceiling \$3.56)			3.49	3.56	0.07	2.0%
	Total RMCS D Bill			\$ 142.33	\$ 143.61	\$ 1.28	0.90%

Vacant or Unmetered Lot							
	Security Tax (Maximum Tax Ceiling \$23.79)			\$23.32	\$23.79		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 \$5.22)			\$5.12	\$5.22		2.0%
				\$30.10	\$30.67		
					1.89%		

% Change over prior year

* This fee is billed annually at \$10.00 and is shown as a monthly rate for comparison purposes only.

** This fee is not billed for the Murieta Gardens II properties due to not being part of the debt service customer base.