



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)

Regular Meeting

April 11, 2024 at 9:00 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. **Information Item Financial Report**
 - FY 23-24 as of 3/31/2024
3. **Action Item District FY 24-25 Budget**
 - i. Draft Department Budgets
 - ii. District Rate Increase/Prop 218 Notice
4. **Information Item Automated Billing**
5. **Comments from the Public**
6. **Director and Staff Comments/Suggestions**
7. **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 April 5, 2024. Posting locations are: 1) District Office; 2) Rancho Murieta Association; 4) Murieta Village Association.

MEMORANDUM

Date: April 11, 2024
To: Board of Directors
From: Mark Matulich, Director of Finance and Administration
Subject: Finance Report

FINANCIAL REPORTS:

As of March 31, 2024, operating revenues exceeded operating expenses by approximately \$37k. Operating revenues are slightly below budget. Cost management is a priority of the District in FY 23-24 and this is evidenced by YTD operating expenses which are approximately 8% below budget. Savings like this are important to the success of the District and will ultimately help fund capital improvement projects and build reserves.

When reviewing year-to-date results, it is important to note that operating results could fluctuate due to seasonality. The remaining budget on CIP projects amounted to approximately \$1.5M as of March 31, 2024.

BUDGET:

The draft FY 24-25 budget is ready for review. Staff will present three scenarios for rate increases as follows: (1) as presented in the Prop 218 notice, (2) a balanced operating budget, and (3) a rate stabilization budget where property tax revenues are used to cover operating shortfalls to lessen rate increases FY 24-25.

RANCHO MURIETA CSD
BUDGET TO ACTUAL REPORT
As of March 31, 2024
All Funds

	Budget 2023-2024	100 Admin	200 Water	250 Wastwater	260 Drainage	400 Solid Waste	500 Security	Total Year to Date	% of Budget	Remaining Budget 2023-2024
Operating Revenue										
Residential fees	7,151,819	-	1,807,640	1,283,200	146,652	1,051,853	948,829	5,238,175	73%	1,913,644
Commercial fees	978,610	-	293,849	140,245	22,061	-	192,075	648,229	66%	330,381
Late fees and penalties	38,100	-	-	-	-	-	-	-	0%	38,100
Other charges	130,820	-	40,622	13,867	-	-	14,917	69,407	53%	61,413
Total operating revenue	8,299,349	-	2,142,111	1,437,311	168,713	1,051,853	1,155,822	5,955,810	72%	2,343,539
Operating Expenses										
Salaries	2,956,858	645,158	474,816	322,750	21,579	-	589,128	2,053,431	69%	903,427
Benefits and pension	1,440,066	217,144	158,054	126,035	13,830	-	187,762	702,825	49%	737,242
Insurance	41,081	-	83,113	73,878	-	-	73,878	230,870	562%	(189,789)
Professional services	873,100	239,961	87,611	35,253	12,780	-	1,572	377,176	43%	495,924
Materials and supplies	500,700	22,044	167,511	49,178	-	-	589	239,323	48%	261,377
Maintenance and repairs	638,100	46,917	328,615	245,355	20,987	-	52,900	694,774	109%	(56,674)
Contract sub-hauler	1,259,167	-	-	-	-	929,905	-	929,905	74%	329,262
County surcharge	94,176	-	-	-	-	45,228	-	45,228	48%	48,948
Utilities	440,000	25,083	131,223	72,641	2,470	-	32,515	263,931	60%	176,069
Other expenses	541,830	144,799	134,056	72,069	-	-	30,762	381,686	70%	160,144
Total operating expenses	8,785,078	1,341,106	1,564,999	997,159	71,645	975,133	969,107	5,919,149	67%	2,865,929
Budgeted expenses by fund YTD	75%	1,534,731	1,856,867	1,044,530	166,271	1,045,818	940,593	6,588,809		
Budgeted expenses by fund FY 23-24	100%	2,046,308	2,475,822	1,392,706	221,694	1,394,424	1,254,124	8,785,078		
Net Income (Loss) from Operations										
PRE-Allocation of Admin Overhead	(485,729)	(1,341,106)	577,112	440,152	97,068	76,721	186,714	36,661		
Allocation of admin overhead		1,341,106	(697,375)	(362,099)	(40,233)	(53,644)	(187,755)	-		
Indirect cost rate (ICR# 2)			52%	27%	3%	4%	14%	100%		
Net Income (Loss) from Operations w OH	(485,729)	-	(120,263)	78,053	56,835	23,077	(1,040)	36,661		
Non-operating Revenue (Expenses):										
Property tax assessments	818,000	-	318,750	212,250	45,000	-	37,500	613,500	75%	204,500
Interest and investment earnings	45,350	-	170,068	124,274	18,685	9,297	25,003	347,326	766%	(301,976)
Water plant debt	159,651	-	-	-	-	-	-	-		
Water plant debt	(159,651)	-	-	-	-	-	-	-		
Total Non-operating Rev/Exp	863,350	-	488,818	336,524	63,685	9,297	62,503	960,826	111%	(97,476)
Net Income (Loss) Pre-Capital Contrib.	377,621	-	368,555	414,577	120,519	32,373	61,462	997,487		
Capital Contributions										
Capital replacement reserve fees	896,280	-	344,075	367,753	-	-	-	711,827	79%	184,453
Debt reserve fees	196,400	-	141,230	-	-	-	-	141,230	72%	55,170
Water augmentation fees	324,862	-	138,002	-	-	-	-	138,002	42%	186,860
Capital improvement fees	226,570	-	42,315	56,202	-	-	1,712	100,229	44%	126,341
Security impact fees	3,888	-	-	-	-	-	5,867	5,867	151%	(1,979)
Total Capital Contributions	1,648,000	-	665,622	423,955	-	-	7,578	1,097,155	67%	550,845
Total Net Income (Loss)	2,025,621	-	1,034,178	838,532	120,519	32,373	69,040	2,094,642		
Capital Expenditures										
Water and rate studies	600,000	-	163,644	23,924	-	-	-	187,568	31%	412,432
Capital improvement	1,708,251	-	231,076	418,452	545	-	-	650,073	38%	1,058,178
Total Capital Expenditures	2,308,251	-	394,720	442,376	545	-	-	837,641	36%	1,470,610
Total Results from Operations	(282,630)	-	639,458	396,156	119,974	32,373	69,040	1,257,001		

Revenue and Expense per Budget Presentation

Total Budgeted Revenue (All Categories)	10,970,350
Total Budgeted Expense and CIP	11,252,980
Total Results from Operations	(282,630)

Draft Prop 218 Budget

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Rancho Murieta Community Services District
All Funds
FY 2024-25 Budget

RATE INCREASES:			
Water Rates Incr. 22% / 50% / 0%		Base / Use / Reserve	
Sewer Rates Incr. 10% / 0%		Base / Reserve	
Drainage / Security Rates Incr. 2%		Measure J 2% YoY	
Solid Waste Rates Incr. 4.85% CPI + \$3.50 for Organics + \$0.50 Admin.			

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$ Change	% Change
Revenue (Excluding Property Tax Revenue)							
Residential Fees	5,766,368	6,161,333	6,470,918	7,151,819	7,968,797	816,978	11%
Commercial Fees	675,080	754,466	765,677	978,610	1,337,113	358,503	37%
Late Fees & Penalties	40,643	63,300	75,100	38,100	41,000	2,900	8%
Other Sales	38,089	41,784	39,650	10,400	8,400	(2,000)	-19%
Permit Fees	20,897	7,800	7,800	9,000	10,000	1,000	11%
Interest and Investment Earnings	1,342	8,840	49,150	45,350	108,333	62,983	139%
Other Charges	258,811	51,080	89,820	122,420	56,600	(65,820)	-54%
Total Revenue	6,801,230	7,088,603	7,498,115	8,355,699	9,530,243	1,174,544	14%
Expenditures (Including Administrative Overhead)							
Salaries	2,416,725	2,578,034	2,885,047	2,956,858	2,810,098	(146,760)	-5%
Benefits & Pension	1,613,865	1,789,808	1,644,369	1,440,066	1,873,265	433,199	30%
Professional Services	715,077	599,855	744,309	873,100	400,900	(472,200)	-54%
Materials & Supplies	377,374	416,620	419,618	500,700	570,150	69,450	14%
Maintenance & Repairs	687,803	559,438	560,878	638,100	724,100	86,000	13%
Utilities	689,400	269,263	303,450	440,000	446,900	6,900	2%
Contract Sub-hauler	599,559	878,876	978,497	1,259,167	1,439,361	180,194	14%
County Surcharge	28,541	43,367	45,360	94,176	94,680	504	1%
Other Expenses	28,878	379,771	563,154	582,911	659,908	76,997	13%
Water Studies	196,074	46,000	-	425,000	-	(425,000)	-100%
Total Expenditures	7,353,296	7,561,032	8,144,682	9,210,077	9,019,362	(190,715)	-2%
Net Operating Income / (Deficit)	(552,066)	(472,429)	(646,567)	(854,378)	510,881	1,365,260	-160%
Property Tax Assessment Revenue	764,754	731,750	775,000	818,000	925,000	107,000	13%
Property Tax to Rate Stabalization	764,754	534,623	775,000	818,000	-		
Property Tax to Reserves	-	197,127	-	-	925,000		
Restricted for Capital Projects							
Replacement Reserve Fees	502,618	-	-	896,280	990,415	94,135	11%
Connection Fees	180,950	-	-	544,320	203,373	(340,947)	-63%
Water Plant Debt	187,901	-	-	196,400	188,496	(7,904)	-4%
Water Plant Debt	(151,671)	-	-	(159,651)	(159,651)	-	0%
Security Impact Fees	6,000	-	-	-	25,200	25,200	
Interest and Investment Earnings (Restr.)	46,392	-	-	-	424,287	424,287.00	
Total Restricted for Capital Projects	772,190	-	-	1,477,349	1,672,120	194,771	13%
NET Revenue/Expense (Restricted & Unrestricted)	984,878	259,321	128,433	1,440,971	3,108,001	1,667,031	116%

Draft Prop 218 Budget

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Rancho Murieta Community Services District
Administration - Fund 100
FY 2024-25 Budget

ALL Revenue and Expense Allocated to Other Funds

	PY-2 FY 2020-21	PY-1 FY 2021-22	PY FY 2022-23	CY FY 2023-24	BY FY 2024-25	\$ Change	% Change
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget		
Revenue							
Property Tax Assessments	764,754	731,750	775,000	818,000	925,000	107,000	13.08%
Interest and Investment Earnings	-	240	450	450	-	(450)	-100.00%
Other Charges	-	24,300	42,000	42,000	-	(42,000)	-100.00%
Total Revenue	764,754	756,290	817,450	860,450	925,000	64,550	8%
Expenditures							
Salaries	726,451	802,200	948,800	877,606	886,948	9,342	1%
Benefits & Pension	251,406	695,575	464,173	570,002	630,953	60,952	11%
Professional Services	133,131	298,287	403,663	435,000	87,500	(347,500)	-80%
Materials & Supplies	79,905	61,400	64,750	57,700	151,150	93,450	162%
Other Expenses	70,099	119,100	96,400	106,000	30,000	(76,000)	-72%
Total Expenditures	1,260,992	1,976,562	1,977,786	2,046,308	1,786,551	(259,757)	-13%
Allocate Revenues							
To Water - Operations Studies	(354,848)	-	-	(425,000)	(462,500)	37,500	-9%
To Wastewater - Capital Projects	(91,152)	-	-	(283,000)	(453,250)	170,250	-60%
To Drainage - Operations	(52,547)	(82,107)	(89,783)	(60,000)	(9,250)	(50,750)	85%
To Solid Waste - Operations	-	-	(110,975)	-	-	-	
To Security - Operations	(266,207)	(452,516)	(414,591)	(50,000)	-	(50,000)	100%
	(764,754)	(534,623)	(615,349)	(818,000)	(925,000)	107,000	-13%
Allocate Expenses							
From Water - Cost Allocation	655,716	1,027,812	1,028,449	1,064,080	929,007	35,631	3%
From Wastewater - Cost Allocation	340,468	533,672	534,002	552,503	482,369	18,501	3%
From Drainage - Admin Cost Allocation	37,830	59,297	59,334	61,389	53,597	2,056	3%
From Solid Waste - Admin Cost Allocation	50,440	79,062	79,111	81,852	71,462	2,741	3%
From Security - Admin Cost Allocation	176,539	276,719	276,890	286,483	250,117	9,593	3%
	1,260,992	1,976,562	1,977,786	2,003,858	1,786,551	68,522	3%
Net Annual Activity	-	221,667	202,101	-	-	-	

Draft Prop 218 Budget

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Rancho Murieta Community Services District
Water - Fund 200
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Revenue							
Residential Fees	2,302,266	2,229,226	2,490,075	2,567,000	3,282,832	715,832	28%
Commercial Fees	266,084	329,915	320,737	427,000	495,115	68,115	16%
Late Fees & Penalties	10,161	19,200	20,000	10,000	12,000	2,000	20%
Other Sales	35,905	39,600	37,400	8,400	8,400	-	0%
Interest and Investment Earnings	-	3,800	3,800	-	17,150	17,150	
Other Charges	208,845	12,785	33,320	68,760	35,140	(33,620)	-49%
Total Revenue	2,823,261	2,634,526	2,905,332	3,081,160	3,850,636	769,476	25%
Expenditures - Supervision & Management							
Salaries	268,641	147,940	131,210	176,098	144,986	(31,112)	-18%
Benefits & Pension	268,573	56,950	59,590	49,226	79,157	29,931	61%
Professional Services	241,965	133,200	120,000	150,000	160,000	10,000	7%
Materials & Supplies	13,850	35,455	43,905	48,600	38,000	(10,600)	-22%
Maintenance & Repairs	86,605	41,820	47,100	60,000	145,000	85,000	142%
Other Expenses	(110,442)	142,005	246,915	242,800	148,140	(94,660)	-39%
Water Studies	196,074	46,000	-	425,000	-	(425,000)	-100%
Total Supervision & Management Expense	965,266	603,370	648,720	1,151,724	715,283	(436,441)	-38%
Expenditures - Source of Supply							
Salaries	18,344	24,238	24,442	25,220	17,632	(7,588)	-30%
Benefits & Pension	8,687	11,493	11,919	10,498	11,596	1,099	10%
Professional Services	135,213	46,000	47,500	50,000	40,000	(10,000)	-20%
Materials & Supplies	5,103	13,500	17,500	27,500	5,000	(22,500)	-82%
Maintenance & Repairs	28,797	30,000	25,000	40,000	60,000	20,000	50%
Utilities	151,159	84,025	87,450	93,000	65,000	(28,000)	-30%
Other Expenses	-	250	-	5,000	165,000	160,000	3200%
Total Source of Supply Expense	347,303	209,506	213,811	251,218	364,228	113,011	45%
Expenditures - Water Treatment							
Salaries	188,430	207,924	256,641	284,806	242,889	(41,917)	-15%
Benefits & Pension	102,602	120,090	125,139	120,934	165,874	44,940	37%
Professional Services	-	600	-	20,000	40,000	20,000	100%
Materials & Supplies	105,061	103,200	109,000	155,000	165,000	10,000	6%
Maintenance & Repairs	141,682	94,000	109,000	150,000	150,000	-	0%
Utilities	129,527	61,348	65,000	140,000	140,000	-	0%
Other Expenses	8,846	4,380	3,500	5,000	-	(5,000)	-100%
Total Water Treatment Expense	676,148	591,542	668,280	875,740	903,763	28,023	3%
Expenditures - Transmission and Delivery							
Salaries	196,159	207,924	256,641	284,806	193,096	(91,710)	-32%
Benefits & Pension	97,264	120,090	125,139	105,334	144,764	39,430	37%
Professional Services	-	-	-	15,000	-	(15,000)	-100%
Materials & Supplies	60,470	51,400	41,500	47,000	25,000	(22,000)	-47%
Maintenance & Repairs	86,268	70,000	80,000	80,000	125,000	45,000	56%
Utilities	86,800	41,278	42,000	85,000	85,000	-	0%
Other Expenses	1,460	600	-	5,000	-	(5,000)	-100%
Total Transmission and Delivery	528,421	491,292	545,280	622,140	572,860	(49,280)	-8%
Total Expenditures	2,517,138	1,895,710	2,076,091	2,900,822	2,556,134	(344,688)	-12%
Net Operating Income / (Deficit) Before Allocations	306,123	738,816	829,241	180,338	1,294,502	1,114,164	618%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	354,848	-	-	425,000	-	(425,000)	-100%
Admin Other Revenue Allocation	-	-	-	-	-	-	-
Administrative Expense Allocation	(655,716)	(736,038)	(744,258)	(745,436)	(929,007)	(183,571)	25%
Net Operating Income / (Deficit) After Allocations	5,255	2,778	84,983	(140,098)	365,496	505,594	-361%

Draft Prop 218 Budget

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Replacement Reserve Fees	268,325	-	-	449,232	493,508	44,276	10%
Connection Fees	121,785	-	-	544,320	154,231	(390,089)	-72%
Water Plant Debt	187,901	-	-	196,400	188,496	(7,904)	-4%
Water Plant Debt	(144,397)			(159,651)	(159,651)	-	0%
Interest Expense	(7,109)						
Security Impact Fees						-	
Property Tax Assessment Revenue							
Interest and Investment Earnings	15,202				243,834	243,834.00	
Total Restricted for Capital Projects	441,707	-	-	1,030,301	920,418	(109,883)	-11%
Property Tax Assessment Revenue (Reserves)					462,500	462,500	
Total Restricted and Property Tax Revenue	441,707	-	-	1,030,301	1,382,918	352,617	34%
NET Revenue/Expense (Restricted & Unrestricted)	446,962	2,778	84,983	890,203	1,748,414	858,211	96%

Draft Prop 218 Budget

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Rancho Murieta Community Services District
Wastewater - Fund 250
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	1,335,947	1,479,998	1,486,937	1,694,592	1,904,097	209,505	14%
Commercial Fees	147,045	153,192	153,192	228,610	209,157	(19,453)	-13%
Late Fees & Penalties	10,161	18,000	18,000	20,000	20,000	-	0%
Other Sales	2,184	2,184	2,250	2,000		(2,000)	-89%
Interest and Investment Earnings		2,500	42,500	42,500	12,530	(29,970)	-71%
Other Charges	15,964	4,395	500	-	15,265	15,265	3053%
Loan Proceeds	-	-	-	-	-	-	
Total Revenue	1,511,301	1,660,269	1,703,379	1,987,702	2,161,050	173,347	10%
Expenditures - Supervision & Management							
Salaries	39,178	72,264	73,326	75,659	144,986	69,327	95%
Benefits & Pension	380,233	35,080	34,650	31,361	86,197	54,836	158%
Professional Services	43,625	42,000	47,000	65,000	35,000	(30,000)	-64%
Materials & Supplies	8,399	51,625	35,325	41,500	6,500	(35,000)	-99%
Maintenance & Repairs	53,550	65,837	68,687	75,500	28,500	(47,000)	-68%
Other Expenses	33,788	57,710	159,876	125,380	179,875	54,495	34%
Utilities	34,882				24,000		
Capital Projects						-	
	593,655	324,516	418,864	414,400	505,058	66,658	16%
Expenditures - Collection							
Salaries	54,528	123,616	171,094	176,537	222,889	46,352	27%
Benefits & Pension	11,919	74,408	80,850	77,155	132,881	55,726	69%
Professional Services	16,338	1,200	2,500	3,000		(3,000)	-120%
Materials & Supplies	91	1,800	3,100	3,000		(3,000)	-97%
Maintenance & Repairs	98,652	120,000	100,000	100,000	100,000	-	0%
Utilities	43,715	63,278	64,000	72,000	50,000	(22,000)	-34%
Other Expenses	38					-	
	225,281	384,302	421,544	431,692	505,770	74,078	18%
Expenditures - Treatment							
Salaries	180,045	163,361	211,423	214,367	193,096	(21,271)	-10%
Benefits & Pension	53,817	95,330	99,908	87,247	125,549	38,302	38%
Professional Services	11,811	1,200	1,200	2,000		(2,000)	-167%
Materials & Supplies	65,603	75,000	76,000	90,000	167,000	77,000	101%
Maintenance & Repairs	131,164	98,000	98,000	100,000	100,000	-	0%
Utilities	194,645	17,634	45,000	50,000	50,000	-	0%
Other Expenses	9,251	500	600	3,000	30,000	27,000	4500%
	646,336	451,025	532,131	546,614	665,645	119,031	22%
Total Expenditures	1,465,272	1,159,843	1,372,539	1,392,706	1,676,473	283,767	21%
Net Operating Income / (Deficit) Before Allocations	46,029	500,426	330,840	594,996	484,577	(110,420)	-33%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	91,152		159,651				0%
Admin Other Revenue Allocation							
Administrative Expense Allocation	(340,468)	(490,187)	(490,491)	(496,957)	(482,369)	14,588	-3%
Net Operating Income / (Deficit) After Allocations	(203,287)	10,239	-	98,039	2,208	259,767	

Draft Prop 218 Budget

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Replacement Reserve Fees	234,293		-	447,048	496,907	49,859	
Connection Fees	26,945	-	-	-	47,682	47,682	
Water Plant Debt						-	
Water Plant Debt						-	
Security Impact Fees						-	
Interest and Investment Earnings	26,512				178,148	178,148	
Total Restricted for Capital Projects	287,750	-	-	447,048	722,737	275,689	
Property Tax Assessment Revenue (Reserves)					453,250	453,250	
Total Restricted and Property Tax Revenue	287,750	-	-	447,048	1,175,987	728,939	
NET Revenue/Expense (Restricted & Unrestricted)	84,463	10,239	-	545,087	1,178,195	633,108	

Draft Prop 218 Budget

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Rancho Murieta Community Services District
 Drainage - Fund 260
 FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	178,339	170,380	184,882	191,000	193,340	2,340	
Commercial Fees	40,490	44,536	55,762	49,000	41,055	(7,945)	
Interest and Investment Earnings		-	-	-	28,761	-	10%
Other Charges	8,857	-	-	-	585	-	
Total Revenue	227,686	214,916	240,644	240,000	263,741	23,741	
Expenditures							
Salaries	66,229	104,783	106,323	113,488	87,732	(25,756)	-61%
Benefits & Pension	92,072	49,730	51,843	29,806	56,422	26,616	-54%
Professional Services	21,403	20,500	41,477	33,500	13,000	(20,500)	-58%
Materials & supplies	18,887	17,000	22,538	19,400	9,000	(10,400)	
Maintenance & Repairs	7,854	11,715	12,100	12,000	5,000	(7,000)	106%
Utilities	16,929	1,700	-	-	10,000	10,000	-6%
Other Expenses	12,428	9,000	13,500	13,500	27,813	14,313	199%
Total Expenditures	235,802	214,428	247,781	221,694	208,967	(12,727)	
Net Operating Income / (Deficit) Before Allocations	(8,116)	488	(7,137)	18,306	54,774	36,468	
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	52,547	82,107	89,783	60,000			
Admin Other Revenue Allocation							
Administrative Expense Allocation	(37,830)	(82,595)	(82,646)	(84,162)	(53,597)	30,565	
Net Operating Income / (Deficit) After Allocations	6,601	-	-	(5,856)	1,177	7,034	
Restricted for Capital Projects							
Connection Fees	5,252					-	
Interest and Investment Earnings	3,081						
Total Restricted for Capital Projects	8,333	-	-	-	-	-	
Property Tax Assessment Revenue (Reserves)					9,250	9,250	
NET Revenue/Expense (Restricted & Unrestricted)	8,333	-	-	-	9,250	9,250	

Draft Prop 218 Budget

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Rancho Murieta Community Services District
Solid Waste - Fund 400
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	752,395	984,986	959,893	1,415,227	1,612,941	197,714	14%
Interest and Investment Earnings	1,342	1,100	1,200	1,200	13,848	12,648	1054%
Other Charges	1,652	-	-	-	780	780	
Total Revenue	755,389	986,086	961,093	1,416,427	1,627,569	211,142	15%
Expenditures							
Contract Sub-hauler	599,559	878,876	978,497	1,259,167	1,439,361	180,194	14%
Other	94,516	-	8,422	41,081		(41,081)	-100%
County Surcharge	28,541	43,367	45,360	94,176	94,680	504	1%
Total Expenditures	722,616	922,243	1,032,279	1,394,424	1,534,041	139,617	10%
Net Operating Income / (Deficit) Before Allocations	32,773	63,843	(71,186)	22,003	93,528	71,525	325%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	-		110,975			-	
Admin Other Revenue Allocation							
Administrative Expense Allocation	(50,440)	(39,204)	(39,789)	(40,077)	(71,462)	(31,385)	78%
Net Operating Income / (Deficit) After Allocations	(17,667)	24,639	-	(18,074)	22,066	40,140	-222%

Draft Prop 218 Budget

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Rancho Murieta Community Services District
Security - Fund 500
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Revenue							
Residential Fees	1,197,421	1,296,743	1,349,131	1,284,000	975,587	(308,413)	-24%
Commercial Fees	221,461	226,823	235,986	274,000	591,786	317,786	116%
Late Fees & Penalties	20,321	26,100	37,100	8,100	9,000	900	11%
Permit Fees	20,897	7,800	7,800	9,000	10,000	1,000	11%
Interest and Investment Earnings		1,200	1,200	1,200	36,044	34,844	2904%
Other Charges	23,493	9,600	14,000	11,660	4,830	(6,830)	-59%
Total Revenue	1,483,593	1,568,266	1,645,217	1,587,960	1,627,247	39,287	2%
Expenditures - Supervision							
Salaries	62,457	100,102	122,790	113,580	-	(113,580)	-100%
Benefits & Pension	44,983	75,848	76,178	56,998	-	(56,998)	-100%
Professional Services	76,322	5,400	5,900	5,900	5,900	-	0%
Materials & Supplies	156	6,000	-	1,000	500	(500)	-50%
Maintenance & Repairs	1,441	3,000	-	2,000	2,000	-	0%
Other Expenses	(98,673)	4,420	1,321	2,150	73,380	71,230	3313%
Utilities	615	-	-	-	500	500	
Total Supervision Expenditures	87,301	194,770	206,189	181,628	82,280	(99,348)	-55%
Expenditures - Security Gate							
Salaries	369,432	366,775	383,670	424,227	472,875	48,648	11%
Benefits & Pension	178,679	201,416	302,343	197,326	308,008	110,682	56%
Professional Services	21,980	17,088	43,219	50,900	16,000	(34,900)	-69%
Materials & Supplies	9,587	120	2,500	5,000	2,500	(2,500)	-50%
Maintenance & Repairs	20,813	7,200	7,325	7,600	3,600	(4,000)	-53%
Utilities	12,088	-	-	-	8,000	8,000	
Other Expenses	3,062	15,744	16,120	17,000	600	(16,400)	-96%
Total Security Gate Expenditures	615,641	608,343	755,177	702,053	811,583	109,530	16%
Expenditures - Security Patrol							
Salaries	246,831	256,907	198,687	190,464	202,969	12,505	7%
Benefits & Pension	123,630	253,798	212,637	104,179	131,864	27,685	27%
Professional Services	13,289	34,380	31,851	42,800	3,500	(39,300)	-92%
Materials & Supplies	10,262	120	3,500	5,000	500	(4,500)	-90%
Maintenance & Repairs	30,977	17,866	13,666	11,000	5,000	(6,000)	-55%
Utilities (Fuel)	19,040				14,400	14,400	
Other Expenses	4,505	26,062	16,500	17,000	5,100	(2,600)	-15%
Total Security Patrol Expenditures	448,534	589,133	476,841	370,443	363,333	(7,110)	-2%
Total Expenditures	1,151,476	1,392,246	1,438,206	1,254,124	1,257,196	3,072	0%
Net Operating Income /	332,117	176,020	207,011	333,836	370,051	(1,659)	-24%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	266,207	452,516	414,591	50,000	0		0%
Admin Other Revenue Allocation							
Administrative Expense Allocation	(176,539)	(628,536)	(621,602)	(637,227)	(250,117)	15,625	-2%
Net Operating Income / (Deficit) After Allocations	421,785	-	-	(253,391)	119,934	253,391	-100%

Draft Prop 218 Budget

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Security Impact Fees	6,000		-	-	25,200	25,200	
Connection Fees	26,968	-	-	-	1,460	1,460	
Interest and Investment Earnings	1,597				2,305	2,305	
Interest Expense	(165)						
Total Restricted for Capital Projects	34,400	-	-	-	28,965	28,965	
Property Tax Assessment Revenue (Reserves)	-	-	-	-	-	-	
Total Restricted and	34,400	-	-	-	28,965	28,965	
NET Revenue/Expense (Restricted & Unrestricted)	456,185	-	-	(253,391)	148,899	402,290	-159%

Draft Balanced Budget

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**Rancho Murieta Community Services District
All Funds
FY 2024-25 Budget**

Water Rates Incr. 22% / 25% / 0%	Base / Use / Reserve	
Sewer Rates Incr. 10% / 0%	Base / Reserve	
Drainage / Security Rates Incr. 2%	Measure J 2% YoY	
Solid Waste Rates Incr. 4.85% CPI + \$3.50 for Organics + \$0.50 Admin.		

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$ Change	% Change
Revenue (Excluding Property Tax Revenue)							
Residential Fees	5,766,368	6,161,333	6,470,918	7,151,819	7,700,394	548,575	8%
Commercial Fees	675,080	754,466	765,677	978,610	1,266,349	287,739	29%
Late Fees & Penalties	40,643	63,300	75,100	38,100	41,000	2,900	8%
Other Sales	38,089	41,784	39,650	10,400	8,400	(2,000)	-19%
Permit Fees	20,897	7,800	7,800	9,000	10,000	1,000	11%
Interest and Investment Earnings	1,342	8,840	49,150	45,350	108,333	62,983	139%
Other Charges	258,811	51,080	89,820	122,420	56,600	(65,820)	-54%
Total Revenue	6,801,230	7,088,603	7,498,115	8,355,699	9,191,077	835,378	10%
Expenditures (Including Administrative Overhead)							
Salaries	2,416,725	2,578,034	2,885,047	2,956,858	2,810,098	(146,760)	-5%
Benefits & Pension	1,613,865	1,789,808	1,644,369	1,440,066	1,873,265	433,199	30%
Professional Services	715,077	599,855	744,309	873,100	400,900	(472,200)	-54%
Materials & Supplies	377,374	416,620	419,618	500,700	570,150	69,450	14%
Maintenance & Repairs	687,803	559,438	560,878	638,100	724,100	86,000	13%
Utilities	689,400	269,263	303,450	440,000	446,900	6,900	2%
Contract Sub-hauler	599,559	878,876	978,497	1,259,167	1,439,361	180,194	14%
County Surcharge	28,541	43,367	45,360	94,176	94,680	504	1%
Other Expenses	28,878	379,771	563,154	582,911	659,908	76,997	13%
Water Studies	196,074	46,000	-	425,000	-	(425,000)	-100%
Total Expenditures	7,353,296	7,561,032	8,144,682	9,210,077	9,019,362	(190,715)	-2%
Net Operating Income / (Deficit)	(552,066)	(472,429)	(646,567)	(854,378)	171,715	1,026,093	-120%
Property Tax Assessment Revenue	764,754	731,750	775,000	818,000	925,000	107,000	13%
Property Tax to Rate Stabilization	764,754	534,623	775,000	818,000	-		
Property Tax to Reserves	-	197,127	-	-	925,000		
Restricted for Capital Projects							
Replacement Reserve Fees	502,618	-	-	896,280	990,415	94,135	11%
Connection Fees	180,950	-	-	544,320	203,373	(340,947)	-63%
Water Plant Debt	187,901	-	-	196,400	188,496	(7,904)	-4%
Water Plant Debt	(151,671)	-	-	(159,651)	(159,651)	-	0%
Security Impact Fees	6,000	-	-	-	25,200	25,200	
Interest and Investment Earnings (Restr.)	46,392	-	-	-	424,287	424,287.00	
Total Restricted for Capital Projects	772,190	-	-	1,477,349	1,672,120	194,771	13%
NET Revenue/Expense (Restricted & Unrestricted)	984,878	259,321	128,433	1,440,971	2,768,835	1,327,864	92%

Draft Balanced Budget

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Rancho Murieta Community Services District
Administration - Fund 100
FY 2024-25 Budget

ALL Revenue and Expense Allocated to Other Funds

	PY-2 FY 2020-21	PY-1 FY 2021-22	PY FY 2022-23	CY FY 2023-24	BY FY 2024-25	\$ Change	% Change
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget		
Revenue							
Property Tax Assessments	764,754	731,750	775,000	818,000	925,000	107,000	13.08%
Interest and Investment Earnings	-	240	450	450	-	(450)	-100.00%
Other Charges	-	24,300	42,000	42,000	-	(42,000)	-100.00%
Total Revenue	764,754	756,290	817,450	860,450	925,000	64,550	8%
Expenditures							
Salaries	726,451	802,200	948,800	877,606	886,948	9,342	1%
Benefits & Pension	251,406	695,575	464,173	570,002	630,953	60,952	11%
Professional Services	133,131	298,287	403,663	435,000	87,500	(347,500)	-80%
Materials & Supplies	79,905	61,400	64,750	57,700	151,150	93,450	162%
Other Expenses	70,099	119,100	96,400	106,000	30,000	(76,000)	-72%
Total Expenditures	1,260,992	1,976,562	1,977,786	2,046,308	1,786,551	(259,757)	-13%
Allocate Revenues							
To Water - Operations Studies	(354,848)	-	-	(425,000)	(462,500)	37,500	-9%
To Wastewater - Capital Projects	(91,152)	-	-	(283,000)	(453,250)	170,250	-60%
To Drainage - Operations	(52,547)	(82,107)	(89,783)	(60,000)	(9,250)	(50,750)	85%
To Solid Waste - Operations	-	-	(110,975)	-	-	-	
To Security - Operations	(266,207)	(452,516)	(414,591)	(50,000)	-	(50,000)	100%
	(764,754)	(534,623)	(615,349)	(818,000)	(925,000)	107,000	-13%
Allocate Expenses							
From Water - Cost Allocation	655,716	1,027,812	1,028,449	1,064,080	929,007	35,631	3%
From Wastewater - Cost Allocation	340,468	533,672	534,002	552,503	482,369	18,501	3%
From Drainage - Admin Cost Allocation	37,830	59,297	59,334	61,389	53,597	2,056	3%
From Solid Waste - Admin Cost Allocation	50,440	79,062	79,111	81,852	71,462	2,741	3%
From Security - Admin Cost Allocation	176,539	276,719	276,890	286,483	250,117	9,593	3%
	1,260,992	1,976,562	1,977,786	2,003,858	1,786,551	68,522	3%
Net Annual Activity	-	221,667	202,101	-	-	-	

Draft Balanced Budget

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Rancho Murieta Community Services District
Water - Fund 200
FY 2024-25 Budget

	PY-2 FY 2020-21 Actuals	PY-1 FY 2021-22 Adopted Budget	PY FY 2022-23 Adopted Budget	CY FY 2023-24 Adopted Budget	BY FY 2024-25 Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	2,302,266	2,229,226	2,490,075	2,567,000	3,014,429	447,429	17%
Commercial Fees	266,084	329,915	320,737	427,000	424,351	(2,649)	-1%
Late Fees & Penalties	10,161	19,200	20,000	10,000	12,000	2,000	20%
Other Sales	35,905	39,600	37,400	8,400	8,400	-	0%
Interest and Investment Earnings	-	3,800	3,800	-	17,150	17,150	
Other Charges	208,845	12,785	33,320	68,760	35,140	(33,620)	-49%
Total Revenue	2,823,261	2,634,526	2,905,332	3,081,160	3,511,470	430,310	14%
Expenditures - Supervision & Management							
Salaries	268,641	147,940	131,210	176,098	144,986	(31,112)	-18%
Benefits & Pension	268,573	56,950	59,590	49,226	79,157	29,931	61%
Professional Services	241,965	133,200	120,000	150,000	160,000	10,000	7%
Materials & Supplies	13,850	35,455	43,905	48,600	38,000	(10,600)	-22%
Maintenance & Repairs	86,605	41,820	47,100	60,000	145,000	85,000	142%
Other Expenses	(110,442)	142,005	246,915	242,800	148,140	(94,660)	-39%
Water Studies	196,074	46,000	-	425,000	-	(425,000)	-100%
Total Supervision & Management Expense	965,266	603,370	648,720	1,151,724	715,283	(436,441)	-38%
Expenditures - Source of Supply							
Salaries	18,344	24,238	24,442	25,220	17,632	(7,588)	-30%
Benefits & Pension	8,687	11,493	11,919	10,498	11,596	1,099	10%
Professional Services	135,213	46,000	47,500	50,000	40,000	(10,000)	-20%
Materials & Supplies	5,103	13,500	17,500	27,500	5,000	(22,500)	-82%
Maintenance & Repairs	28,797	30,000	25,000	40,000	60,000	20,000	50%
Utilities	151,159	84,025	87,450	93,000	65,000	(28,000)	-30%
Other Expenses	-	250	-	5,000	165,000	160,000	3200%
Total Source of Supply Expense	347,303	209,506	213,811	251,218	364,228	113,011	45%
Expenditures - Water Treatment							
Salaries	188,430	207,924	256,641	284,806	242,889	(41,917)	-15%
Benefits & Pension	102,602	120,090	125,139	120,934	165,874	44,940	37%
Professional Services	-	600	-	20,000	40,000	20,000	100%
Materials & Supplies	105,061	103,200	109,000	155,000	165,000	10,000	6%
Maintenance & Repairs	141,682	94,000	109,000	150,000	150,000	-	0%
Utilities	129,527	61,348	65,000	140,000	140,000	-	0%
Other Expenses	8,846	4,380	3,500	5,000	-	(5,000)	-100%
Total Water Treatment Expense	676,148	591,542	668,280	875,740	903,763	28,023	3%
Expenditures - Transmission and Delivery							
Salaries	196,159	207,924	256,641	284,806	193,096	(91,710)	-32%
Benefits & Pension	97,264	120,090	125,139	105,334	144,764	39,430	37%
Professional Services	-	-	-	15,000	-	(15,000)	-100%
Materials & Supplies	60,470	51,400	41,500	47,000	25,000	(22,000)	-47%
Maintenance & Repairs	86,268	70,000	80,000	80,000	125,000	45,000	56%
Utilities	86,800	41,278	42,000	85,000	85,000	-	0%
Other Expenses	1,460	600	-	5,000	-	(5,000)	-100%
Total Transmission and Delivery	528,421	491,292	545,280	622,140	572,860	(49,280)	-8%
Total Expenditures	2,517,138	1,895,710	2,076,091	2,900,822	2,556,134	(344,688)	-12%
Net Operating Income / (Deficit) Before Allocations	306,123	738,816	829,241	180,338	955,336	774,998	430%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	354,848	-	-	425,000	-	(425,000)	-100%
Admin Other Revenue Allocation	-	-	-	-	-	-	-
Administrative Expense Allocation	(655,716)	(736,038)	(744,258)	(745,436)	(929,007)	(183,571)	25%
Net Operating Income / (Deficit) After Allocations	5,255	2,778	84,983	(140,098)	26,329	166,427	-119%

Draft Balanced Budget

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Replacement Reserve Fees	268,325	-	-	449,232	493,508	44,276	10%
Connection Fees	121,785	-	-	544,320	154,231	(390,089)	-72%
Water Plant Debt	187,901	-	-	196,400	188,496	(7,904)	-4%
Water Plant Debt	(144,397)			(159,651)	(159,651)	-	0%
Interest Expense	(7,109)						
Security Impact Fees						-	
Property Tax Assessment Revenue							
Interest and Investment Earnings	15,202				243,834	243,834.00	
Total Restricted for Capital Projects	441,707	-	-	1,030,301	920,418	(109,883)	-11%
Property Tax Assessment Revenue (Reserves)					462,500	462,500	
Total Restricted and Property Tax Revenue	441,707	-	-	1,030,301	1,382,918	352,617	34%
NET Revenue/Expense (Restricted & Unrestricted)	446,962	2,778	84,983	890,203	1,409,247	519,044	58%

Draft Balanced Budget

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Rancho Murieta Community Services District
Wastewater - Fund 250
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$	%
						Change	Change
Revenue							
Residential Fees	1,335,947	1,479,998	1,486,937	1,694,592	1,904,097	209,505	14%
Commercial Fees	147,045	153,192	153,192	228,610	209,157	(19,453)	-13%
Late Fees & Penalties	10,161	18,000	18,000	20,000	20,000	-	0%
Other Sales	2,184	2,184	2,250	2,000		(2,000)	-89%
Interest and Investment Earnings		2,500	42,500	42,500	12,530	(29,970)	-71%
Other Charges	15,964	4,395	500	-	15,265	15,265	3053%
Loan Proceeds	-	-	-	-	-	-	-
Total Revenue	1,511,301	1,660,269	1,703,379	1,987,702	2,161,050	173,347	10%
Expenditures - Supervision & Management							
Salaries	39,178	72,264	73,326	75,659	144,986	69,327	95%
Benefits & Pension	380,233	35,080	34,650	31,361	86,197	54,836	158%
Professional Services	43,625	42,000	47,000	65,000	35,000	(30,000)	-64%
Materials & Supplies	8,399	51,625	35,325	41,500	6,500	(35,000)	-99%
Maintenance & Repairs	53,550	65,837	68,687	75,500	28,500	(47,000)	-68%
Other Expenses	33,788	57,710	159,876	125,380	179,875	54,495	34%
Utilities	34,882				24,000		
Capital Projects						-	
	593,655	324,516	418,864	414,400	505,058	66,658	16%
Expenditures - Collection							
Salaries	54,528	123,616	171,094	176,537	222,889	46,352	27%
Benefits & Pension	11,919	74,408	80,850	77,155	132,881	55,726	69%
Professional Services	16,338	1,200	2,500	3,000		(3,000)	-120%
Materials & Supplies	91	1,800	3,100	3,000		(3,000)	-97%
Maintenance & Repairs	98,652	120,000	100,000	100,000	100,000	-	0%
Utilities	43,715	63,278	64,000	72,000	50,000	(22,000)	-34%
Other Expenses	38					-	
	225,281	384,302	421,544	431,692	505,770	74,078	18%
Expenditures - Treatment							
Salaries	180,045	163,361	211,423	214,367	193,096	(21,271)	-10%
Benefits & Pension	53,817	95,330	99,908	87,247	125,549	38,302	38%
Professional Services	11,811	1,200	1,200	2,000		(2,000)	-167%
Materials & Supplies	65,603	75,000	76,000	90,000	167,000	77,000	101%
Maintenance & Repairs	131,164	98,000	98,000	100,000	100,000	-	0%
Utilities	194,645	17,634	45,000	50,000	50,000	-	0%
Other Expenses	9,251	500	600	3,000	30,000	27,000	4500%
	646,336	451,025	532,131	546,614	665,645	119,031	22%
Total Expenditures	1,465,272	1,159,843	1,372,539	1,392,706	1,676,473	283,767	21%
Net Operating Income / (Deficit) Before Allocations	46,029	500,426	330,840	594,996	484,577	(110,420)	-33%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	91,152		159,651				0%
Admin Other Revenue Allocation							
Administrative Expense Allocation	(340,468)	(490,187)	(490,491)	(496,957)	(482,369)	14,588	-3%
Net Operating Income / (Deficit) After Allocations	(203,287)	10,239	-	98,039	2,208	259,767	

Draft Balanced Budget

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Replacement Reserve Fees	234,293		-	447,048	496,907	49,859	
Connection Fees	26,945	-	-	-	47,682	47,682	
Water Plant Debt						-	
Water Plant Debt						-	
Security Impact Fees						-	
Interest and Investment Earnings	26,512				178,148	178,148	
Total Restricted for Capital Projects	287,750	-	-	447,048	722,737	275,689	
Property Tax Assessment Revenue (Reserves)					453,250	453,250	
Total Restricted and Property Tax Revenue	287,750	-	-	447,048	1,175,987	728,939	
NET Revenue/Expense (Restricted & Unrestricted)	84,463	10,239	-	545,087	1,178,195	633,108	

Draft Balanced Budget

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Rancho Murieta Community Services District
 Drainage - Fund 260
 FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$	%
						Change	Change
Revenue							
Residential Fees	178,339	170,380	184,882	191,000	193,340	2,340	
Commercial Fees	40,490	44,536	55,762	49,000	41,055	(7,945)	
Interest and Investment Earnings		-	-	-	28,761	-	10%
Other Charges	8,857	-	-	-	585	-	
Total Revenue	227,686	214,916	240,644	240,000	263,741	23,741	
Expenditures							
Salaries	66,229	104,783	106,323	113,488	87,732	(25,756)	-61%
Benefits & Pension	92,072	49,730	51,843	29,806	56,422	26,616	-54%
Professional Services	21,403	20,500	41,477	33,500	13,000	(20,500)	-58%
Materials & supplies	18,887	17,000	22,538	19,400	9,000	(10,400)	
Maintenance & Repairs	7,854	11,715	12,100	12,000	5,000	(7,000)	106%
Utilities	16,929	1,700	-	-	10,000	10,000	-6%
Other Expenses	12,428	9,000	13,500	13,500	27,813	14,313	199%
Total Expenditures	235,802	214,428	247,781	221,694	208,967	(12,727)	
Net Operating Income / (Deficit) Before Allocations	(8,116)	488	(7,137)	18,306	54,774	36,468	
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	52,547	82,107	89,783	60,000			
Admin Other Revenue Allocation							
Administrative Expense Allocation	(37,830)	(82,595)	(82,646)	(84,162)	(53,597)	30,565	
Net Operating Income / (Deficit) After Allocations	6,601	-	-	(5,856)	1,177	7,034	
Restricted for Capital Projects							
Connection Fees	5,252					-	
Interest and Investment Earnings	3,081						
Total Restricted for Capital Projects	8,333	-	-	-	-	-	
Property Tax Assessment Revenue (Reserves)					9,250	9,250	
NET Revenue/Expense (Restricted & Unrestricted)	8,333	-	-	-	9,250	9,250	

Draft Balanced Budget

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Rancho Murieta Community Services District
Solid Waste - Fund 400
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	752,395	984,986	959,893	1,415,227	1,612,941	197,714	14%
Interest and Investment Earnings	1,342	1,100	1,200	1,200	13,848	12,648	1054%
Other Charges	1,652	-	-	-	780	780	
Total Revenue	755,389	986,086	961,093	1,416,427	1,627,569	211,142	15%
Expenditures							
Contract Sub-hauler	599,559	878,876	978,497	1,259,167	1,439,361	180,194	14%
Other	94,516	-	8,422	41,081		(41,081)	-100%
County Surcharge	28,541	43,367	45,360	94,176	94,680	504	1%
Total Expenditures	722,616	922,243	1,032,279	1,394,424	1,534,041	139,617	10%
Net Operating Income / (Deficit) Before Allocations	32,773	63,843	(71,186)	22,003	93,528	71,525	325%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	-		110,975			-	
Admin Other Revenue Allocation							
Administrative Expense Allocation	(50,440)	(39,204)	(39,789)	(40,077)	(71,462)	(31,385)	78%
Net Operating Income / (Deficit) After Allocations	(17,667)	24,639	-	(18,074)	22,066	40,140	-222%

Draft Balanced Budget

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Rancho Murieta Community Services District
Security - Fund 500
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Revenue							
Residential Fees	1,197,421	1,296,743	1,349,131	1,284,000	975,587	(308,413)	-24%
Commercial Fees	221,461	226,823	235,986	274,000	591,786	317,786	116%
Late Fees & Penalties	20,321	26,100	37,100	8,100	9,000	900	11%
Permit Fees	20,897	7,800	7,800	9,000	10,000	1,000	11%
Interest and Investment Earnings		1,200	1,200	1,200	36,044	34,844	2904%
Other Charges	23,493	9,600	14,000	11,660	4,830	(6,830)	-59%
Total Revenue	1,483,593	1,568,266	1,645,217	1,587,960	1,627,247	39,287	2%
Expenditures - Supervision							
Salaries	62,457	100,102	122,790	113,580	-	(113,580)	-100%
Benefits & Pension	44,983	75,848	76,178	56,998	-	(56,998)	-100%
Professional Services	76,322	5,400	5,900	5,900	5,900	-	0%
Materials & Supplies	156	6,000	-	1,000	500	(500)	-50%
Maintenance & Repairs	1,441	3,000	-	2,000	2,000	-	0%
Other Expenses	(98,673)	4,420	1,321	2,150	73,380	71,230	3313%
Utilities	615	-	-	-	500	500	
Total Supervision Expenditures	87,301	194,770	206,189	181,628	82,280	(99,348)	-55%
Expenditures - Security Gate							
Salaries	369,432	366,775	383,670	424,227	472,875	48,648	11%
Benefits & Pension	178,679	201,416	302,343	197,326	308,008	110,682	56%
Professional Services	21,980	17,088	43,219	50,900	16,000	(34,900)	-69%
Materials & Supplies	9,587	120	2,500	5,000	2,500	(2,500)	-50%
Maintenance & Repairs	20,813	7,200	7,325	7,600	3,600	(4,000)	-53%
Utilities	12,088	-	-	-	8,000	8,000	
Other Expenses	3,062	15,744	16,120	17,000	600	(16,400)	-96%
Total Security Gate Expenditures	615,641	608,343	755,177	702,053	811,583	109,530	16%
Expenditures - Security Patrol							
Salaries	246,831	256,907	198,687	190,464	202,969	12,505	7%
Benefits & Pension	123,630	253,798	212,637	104,179	131,864	27,685	27%
Professional Services	13,289	34,380	31,851	42,800	3,500	(39,300)	-92%
Materials & Supplies	10,262	120	3,500	5,000	500	(4,500)	-90%
Maintenance & Repairs	30,977	17,866	13,666	11,000	5,000	(6,000)	-55%
Utilities (Fuel)	19,040				14,400	14,400	
Other Expenses	4,505	26,062	16,500	17,000	5,100	(2,600)	-15%
Total Security Patrol Expenditures	448,534	589,133	476,841	370,443	363,333	(7,110)	-2%
Total Expenditures	1,151,476	1,392,246	1,438,206	1,254,124	1,257,196	3,072	0%
Net Operating Income /	332,117	176,020	207,011	333,836	370,051	(1,659)	-24%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	266,207	452,516	414,591	50,000	0		0%
Admin Other Revenue Allocation							
Administrative Expense Allocation	(176,539)	(628,536)	(621,602)	(637,227)	(250,117)	15,625	-2%
Net Operating Income / (Deficit) After Allocations	421,785	-	-	(253,391)	119,934	253,391	-100%

Draft Balanced Budget

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Security Impact Fees	6,000		-	-	25,200	25,200	
Connection Fees	26,968	-	-	-	1,460	1,460	
Interest and Investment Earnings	1,597				2,305	2,305	
Interest Expense	(165)						
Total Restricted for Capital Projects	34,400	-	-	-	28,965	28,965	
Property Tax Assessment Revenue (Reserves)	-	-	-	-	-	-	
Total Restricted and	34,400	-	-	-	28,965	28,965	
NET Revenue/Expense (Restricted & Unrestricted)	456,185	-	-	(253,391)	148,899	402,290	-159%

Draft Rate Stabilization Budget A

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Rancho Murieta Community Services District
All Funds
FY 2024-25 Budget

RATE INCREASES:			
Water Rates Incr. 20% / 10% / 0%		Base / Use / Reserve	
Sewer Rates Incr. 10% / 0%		Base / Reserve	
Drainage / Security Rates Incr. 2%		Measure J 2% YoY	
Solid Waste Rates Incr. 4.85% CPI + \$3.50 for Organics + \$0.50 Admin.			

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$ Change	% Change
Revenue (Excluding Property Tax Revenue)							
Residential Fees	5,766,368	6,161,333	6,470,918	7,151,819	7,511,936	360,117	5%
Commercial Fees	675,080	754,466	765,677	978,610	1,222,735	244,125	25%
Late Fees & Penalties	40,643	63,300	75,100	38,100	41,000	2,900	8%
Other Sales	38,089	41,784	39,650	10,400	8,400	(2,000)	-19%
Permit Fees	20,897	7,800	7,800	9,000	10,000	1,000	11%
Interest and Investment Earnings	1,342	8,840	49,150	45,350	108,333	62,983	139%
Other Charges	258,811	51,080	89,820	122,420	56,600	(65,820)	-54%
Total Revenue	6,801,230	7,088,603	7,498,115	8,355,699	8,959,004	603,305	7%
Expenditures (Including Administrative Overhead)							
Salaries	2,416,725	2,578,034	2,885,047	2,956,858	2,810,098	(146,760)	-5%
Benefits & Pension	1,613,865	1,789,808	1,644,369	1,440,066	1,873,265	433,199	30%
Professional Services	715,077	599,855	744,309	873,100	400,900	(472,200)	-54%
Materials & Supplies	377,374	416,620	419,618	500,700	570,150	69,450	14%
Maintenance & Repairs	687,803	559,438	560,878	638,100	724,100	86,000	13%
Utilities	689,400	269,263	303,450	440,000	446,900	6,900	2%
Contract Sub-hauler	599,559	878,876	978,497	1,259,167	1,439,361	180,194	14%
County Surcharge	28,541	43,367	45,360	94,176	94,680	504	1%
Other Expenses	28,878	379,771	563,154	582,911	659,908	76,997	13%
Water Studies	196,074	46,000	-	425,000	-	(425,000)	-100%
Total Expenditures	7,353,296	7,561,032	8,144,682	9,210,077	9,019,362	(190,715)	-2%
Net Operating Income / (Deficit)	(552,066)	(472,429)	(646,567)	(854,378)	(60,358)	794,020	-93%
Property Tax Assessment Revenue	764,754	731,750	775,000	818,000	925,000	107,000	13%
Property Tax to Rate Stabalization	764,754	534,623	775,000	818,000	-		
Property Tax to Reserves	-	197,127	-	-	925,000		
Restricted for Capital Projects							
Replacement Reserve Fees	502,618	-	-	896,280	990,415	94,135	11%
Connection Fees	180,950	-	-	544,320	203,373	(340,947)	-63%
Water Plant Debt	187,901	-	-	196,400	188,496	(7,904)	-4%
Water Plant Debt	(151,671)	-	-	(159,651)	(159,651)	-	0%
Security Impact Fees	6,000	-	-	-	25,200	25,200	
Interest and Investment Earnings (Restr.)	46,392	-	-	-	424,287	424,287.00	
Total Restricted for Capital Projects	772,190	-	-	1,477,349	1,672,120	194,771	13%
NET Revenue/Expense (Restricted & Unrestricted)	984,878	259,321	128,433	1,440,971	2,536,762	1,095,791	76%

Draft Rate Stabilization Budget A

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Rancho Murieta Community Services District
Administration - Fund 100
FY 2024-25 Budget

ALL Revenue and Expense Allocated to Other Funds

	PY-2 FY 2020-21	PY-1 FY 2021-22	PY FY 2022-23	CY FY 2023-24	BY FY 2024-25	\$ Change	% Change
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget		
Revenue							
Property Tax Assessments	764,754	731,750	775,000	818,000	925,000	107,000	13.08%
Interest and Investment Earnings	-	240	450	450	-	(450)	-100.00%
Other Charges	-	24,300	42,000	42,000	-	(42,000)	-100.00%
Total Revenue	764,754	756,290	817,450	860,450	925,000	64,550	8%
Expenditures							
Salaries	726,451	802,200	948,800	877,606	886,948	9,342	1%
Benefits & Pension	251,406	695,575	464,173	570,002	630,953	60,952	11%
Professional Services	133,131	298,287	403,663	435,000	87,500	(347,500)	-80%
Materials & Supplies	79,905	61,400	64,750	57,700	151,150	93,450	162%
Other Expenses	70,099	119,100	96,400	106,000	30,000	(76,000)	-72%
Total Expenditures	1,260,992	1,976,562	1,977,786	2,046,308	1,786,551	(259,757)	-13%
Allocate Revenues							
To Water - Operations Studies	(354,848)	-	-	(425,000)	(462,500)	37,500	-9%
To Wastewater - Capital Projects	(91,152)	-	-	(283,000)	(453,250)	170,250	-60%
To Drainage - Operations	(52,547)	(82,107)	(89,783)	(60,000)	(9,250)	(50,750)	85%
To Solid Waste - Operations	-	-	(110,975)	-	-	-	
To Security - Operations	(266,207)	(452,516)	(414,591)	(50,000)	-	(50,000)	100%
	(764,754)	(534,623)	(615,349)	(818,000)	(925,000)	107,000	-13%
Allocate Expenses							
From Water - Cost Allocation	655,716	1,027,812	1,028,449	1,064,080	929,007	35,631	3%
From Wastewater - Cost Allocation	340,468	533,672	534,002	552,503	482,369	18,501	3%
From Drainage - Admin Cost Allocation	37,830	59,297	59,334	61,389	53,597	2,056	3%
From Solid Waste - Admin Cost Allocation	50,440	79,062	79,111	81,852	71,462	2,741	3%
From Security - Admin Cost Allocation	176,539	276,719	276,890	286,483	250,117	9,593	3%
	1,260,992	1,976,562	1,977,786	2,003,858	1,786,551	68,522	3%
Net Annual Activity	-	221,667	202,101	-	-	-	

Draft Rate Stabilization Budget A

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Rancho Murieta Community Services District
Water - Fund 200
FY 2024-25 Budget

	PY-2 FY 2020-21 Actuals	PY-1 FY 2021-22 Adopted Budget	PY FY 2022-23 Adopted Budget	CY FY 2023-24 Adopted Budget	BY FY 2024-25 Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	2,302,266	2,229,226	2,490,075	2,567,000	2,825,970	258,970	10%
Commercial Fees	266,084	329,915	320,737	427,000	380,737	(46,263)	-11%
Late Fees & Penalties	10,161	19,200	20,000	10,000	12,000	2,000	20%
Other Sales	35,905	39,600	37,400	8,400	8,400	-	0%
Interest and Investment Earnings	-	3,800	3,800	-	17,150	17,150	
Other Charges	208,845	12,785	33,320	68,760	35,140	(33,620)	-49%
Total Revenue	2,823,261	2,634,526	2,905,332	3,081,160	3,279,397	198,237	6%
Expenditures - Supervision & Management							
Salaries	268,641	147,940	131,210	176,098	144,986	(31,112)	-18%
Benefits & Pension	268,573	56,950	59,590	49,226	79,157	29,931	61%
Professional Services	241,965	133,200	120,000	150,000	160,000	10,000	7%
Materials & Supplies	13,850	35,455	43,905	48,600	38,000	(10,600)	-22%
Maintenance & Repairs	86,605	41,820	47,100	60,000	145,000	85,000	142%
Other Expenses	(110,442)	142,005	246,915	242,800	148,140	(94,660)	-39%
Water Studies	196,074	46,000	-	425,000	-	(425,000)	-100%
Total Supervision & Management Expense	965,266	603,370	648,720	1,151,724	715,283	(436,441)	-38%
Expenditures - Source of Supply							
Salaries	18,344	24,238	24,442	25,220	17,632	(7,588)	-30%
Benefits & Pension	8,687	11,493	11,919	10,498	11,596	1,099	10%
Professional Services	135,213	46,000	47,500	50,000	40,000	(10,000)	-20%
Materials & Supplies	5,103	13,500	17,500	27,500	5,000	(22,500)	-82%
Maintenance & Repairs	28,797	30,000	25,000	40,000	60,000	20,000	50%
Utilities	151,159	84,025	87,450	93,000	65,000	(28,000)	-30%
Other Expenses	-	250	-	5,000	165,000	160,000	3200%
Total Source of Supply Expense	347,303	209,506	213,811	251,218	364,228	113,011	45%
Expenditures - Water Treatment							
Salaries	188,430	207,924	256,641	284,806	242,889	(41,917)	-15%
Benefits & Pension	102,602	120,090	125,139	120,934	165,874	44,940	37%
Professional Services	-	600	-	20,000	40,000	20,000	100%
Materials & Supplies	105,061	103,200	109,000	155,000	165,000	10,000	6%
Maintenance & Repairs	141,682	94,000	109,000	150,000	150,000	-	0%
Utilities	129,527	61,348	65,000	140,000	140,000	-	0%
Other Expenses	8,846	4,380	3,500	5,000	-	(5,000)	-100%
Total Water Treatment Expense	676,148	591,542	668,280	875,740	903,763	28,023	3%
Expenditures - Transmission and Delivery							
Salaries	196,159	207,924	256,641	284,806	193,096	(91,710)	-32%
Benefits & Pension	97,264	120,090	125,139	105,334	144,764	39,430	37%
Professional Services	-	-	-	15,000	(15,000)	(15,000)	-100%
Materials & Supplies	60,470	51,400	41,500	47,000	25,000	(22,000)	-47%
Maintenance & Repairs	86,268	70,000	80,000	80,000	125,000	45,000	56%
Utilities	86,800	41,278	42,000	85,000	85,000	-	0%
Other Expenses	1,460	600	-	5,000	(5,000)	(5,000)	-100%
Total Transmission and Delivery	528,421	491,292	545,280	622,140	572,860	(49,280)	-8%
Total Expenditures	2,517,138	1,895,710	2,076,091	2,900,822	2,556,134	(344,688)	-12%
Net Operating Income / (Deficit) Before Allocations	306,123	738,816	829,241	180,338	723,263	542,925	301%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	354,848	-	-	425,000	-	(425,000)	-100%
Admin Other Revenue Allocation	-	-	-	-	-	-	-
Administrative Expense Allocation	(655,716)	(736,038)	(744,258)	(745,436)	(929,007)	(183,571)	25%
Net Operating Income / (Deficit) After Allocations	5,255	2,778	84,983	(140,098)	(205,743)	(65,646)	47%

Draft Rate Stabilization Budget A

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Replacement Reserve Fees	268,325	-	-	449,232	493,508	44,276	10%
Connection Fees	121,785	-	-	544,320	154,231	(390,089)	-72%
Water Plant Debt	187,901	-	-	196,400	188,496	(7,904)	-4%
Water Plant Debt	(144,397)			(159,651)	(159,651)	-	0%
Interest Expense	(7,109)						
Security Impact Fees						-	
Property Tax Assessment Revenue							
Interest and Investment Earnings	15,202				243,834	243,834.00	
Total Restricted for Capital Projects	441,707	-	-	1,030,301	920,418	(109,883)	-11%
Property Tax Assessment Revenue (Reserves)					462,500	462,500	
Total Restricted and Property Tax Revenue	441,707	-	-	1,030,301	1,382,918	352,617	34%
NET Revenue/Expense (Restricted & Unrestricted)	446,962	2,778	84,983	890,203	1,177,175	286,971	32%

Draft Rate Stabilization Budget A

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Rancho Murieta Community Services District
Wastewater - Fund 250
FY 2024-25 Budget

	PY-2 FY 2020-21	PY-1 FY 2021-22	PY FY 2022-23	CY FY 2023-24	BY FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	1,335,947	1,479,998	1,486,937	1,694,592	1,904,097	209,505	14%
Commercial Fees	147,045	153,192	153,192	228,610	209,157	(19,453)	-13%
Late Fees & Penalties	10,161	18,000	18,000	20,000	20,000	-	0%
Other Sales	2,184	2,184	2,250	2,000		(2,000)	-89%
Interest and Investment Earnings		2,500	42,500	42,500	12,530	(29,970)	-71%
Other Charges	15,964	4,395	500	-	15,265	15,265	3053%
Loan Proceeds	-	-	-	-	-	-	-
Total Revenue	1,511,301	1,660,269	1,703,379	1,987,702	2,161,050	173,347	10%
Expenditures - Supervision & Management							
Salaries	39,178	72,264	73,326	75,659	144,986	69,327	95%
Benefits & Pension	380,233	35,080	34,650	31,361	86,197	54,836	158%
Professional Services	43,625	42,000	47,000	65,000	35,000	(30,000)	-64%
Materials & Supplies	8,399	51,625	35,325	41,500	6,500	(35,000)	-99%
Maintenance & Repairs	53,550	65,837	68,687	75,500	28,500	(47,000)	-68%
Other Expenses	33,788	57,710	159,876	125,380	179,875	54,495	34%
Utilities	34,882				24,000		
Capital Projects						-	
	593,655	324,516	418,864	414,400	505,058	66,658	16%
Expenditures - Collection							
Salaries	54,528	123,616	171,094	176,537	222,889	46,352	27%
Benefits & Pension	11,919	74,408	80,850	77,155	132,881	55,726	69%
Professional Services	16,338	1,200	2,500	3,000		(3,000)	-120%
Materials & Supplies	91	1,800	3,100	3,000		(3,000)	-97%
Maintenance & Repairs	98,652	120,000	100,000	100,000	100,000	-	0%
Utilities	43,715	63,278	64,000	72,000	50,000	(22,000)	-34%
Other Expenses	38					-	
	225,281	384,302	421,544	431,692	505,770	74,078	18%
Expenditures - Treatment							
Salaries	180,045	163,361	211,423	214,367	193,096	(21,271)	-10%
Benefits & Pension	53,817	95,330	99,908	87,247	125,549	38,302	38%
Professional Services	11,811	1,200	1,200	2,000		(2,000)	-167%
Materials & Supplies	65,603	75,000	76,000	90,000	167,000	77,000	101%
Maintenance & Repairs	131,164	98,000	98,000	100,000	100,000	-	0%
Utilities	194,645	17,634	45,000	50,000	50,000	-	0%
Other Expenses	9,251	500	600	3,000	30,000	27,000	4500%
	646,336	451,025	532,131	546,614	665,645	119,031	22%
Total Expenditures	1,465,272	1,159,843	1,372,539	1,392,706	1,676,473	283,767	21%
Net Operating Income / (Deficit) Before Allocations	46,029	500,426	330,840	594,996	484,577	(110,420)	-33%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	91,152		159,651				0%
Admin Other Revenue Allocation							
Administrative Expense Allocation	(340,468)	(490,187)	(490,491)	(496,957)	(482,369)	14,588	-3%
Net Operating Income / (Deficit) After Allocations	(203,287)	10,239	-	98,039	2,208	259,767	

Draft Rate Stabilization Budget A

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Replacement Reserve Fees	234,293		-	447,048	496,907	49,859	
Connection Fees	26,945	-	-	-	47,682	47,682	
Water Plant Debt						-	
Water Plant Debt						-	
Security Impact Fees						-	
Interest and Investment Earnings	26,512				178,148	178,148	
Total Restricted for Capital Projects	287,750	-	-	447,048	722,737	275,689	
Property Tax Assessment Revenue (Reserves)					453,250	453,250	
Total Restricted and Property Tax Revenue	287,750	-	-	447,048	1,175,987	728,939	
NET Revenue/Expense (Restricted & Unrestricted)	84,463	10,239	-	545,087	1,178,195	633,108	

Draft Rate Stabilization Budget A

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Rancho Murieta Community Services District
 Drainage - Fund 260
 FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$	%
						Change	Change
Revenue							
Residential Fees	178,339	170,380	184,882	191,000	193,340	2,340	
Commercial Fees	40,490	44,536	55,762	49,000	41,055	(7,945)	
Interest and Investment Earnings		-	-	-	28,761	-	10%
Other Charges	8,857	-	-	-	585	-	
Total Revenue	227,686	214,916	240,644	240,000	263,741	23,741	
Expenditures							
Salaries	66,229	104,783	106,323	113,488	87,732	(25,756)	-61%
Benefits & Pension	92,072	49,730	51,843	29,806	56,422	26,616	-54%
Professional Services	21,403	20,500	41,477	33,500	13,000	(20,500)	-58%
Materials & supplies	18,887	17,000	22,538	19,400	9,000	(10,400)	
Maintenance & Repairs	7,854	11,715	12,100	12,000	5,000	(7,000)	106%
Utilities	16,929	1,700	-	-	10,000	10,000	-6%
Other Expenses	12,428	9,000	13,500	13,500	27,813	14,313	199%
Total Expenditures	235,802	214,428	247,781	221,694	208,967	(12,727)	
Net Operating Income / (Deficit) Before Allocations	(8,116)	488	(7,137)	18,306	54,774	36,468	
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	52,547	82,107	89,783	60,000			
Admin Other Revenue Allocation							
Administrative Expense Allocation	(37,830)	(82,595)	(82,646)	(84,162)	(53,597)	30,565	
Net Operating Income / (Deficit) After Allocations	6,601	-	-	(5,856)	1,177	7,034	
Restricted for Capital Projects							
Connection Fees	5,252					-	
Interest and Investment Earnings	3,081						
Total Restricted for Capital Projects	8,333	-	-	-	-	-	
Property Tax Assessment Revenue (Reserves)					9,250	9,250	
NET Revenue/Expense (Restricted & Unrestricted)	8,333	-	-	-	9,250	9,250	

Draft Rate Stabilization Budget A

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Rancho Murieta Community Services District
Solid Waste - Fund 400
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	752,395	984,986	959,893	1,415,227	1,612,941	197,714	14%
Interest and Investment Earnings	1,342	1,100	1,200	1,200	13,848	12,648	1054%
Other Charges	1,652	-	-	-	780	780	
Total Revenue	755,389	986,086	961,093	1,416,427	1,627,569	211,142	15%
Expenditures							
Contract Sub-hauler	599,559	878,876	978,497	1,259,167	1,439,361	180,194	14%
Other	94,516	-	8,422	41,081		(41,081)	-100%
County Surcharge	28,541	43,367	45,360	94,176	94,680	504	1%
Total Expenditures	722,616	922,243	1,032,279	1,394,424	1,534,041	139,617	10%
Net Operating Income / (Deficit) Before Allocations	32,773	63,843	(71,186)	22,003	93,528	71,525	325%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	-		110,975			-	
Admin Other Revenue Allocation							
Administrative Expense Allocation	(50,440)	(39,204)	(39,789)	(40,077)	(71,462)	(31,385)	78%
Net Operating Income / (Deficit) After Allocations	(17,667)	24,639	-	(18,074)	22,066	40,140	-222%

Draft Rate Stabilization Budget A

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Rancho Murieta Community Services District
Security - Fund 500
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Revenue							
Residential Fees	1,197,421	1,296,743	1,349,131	1,284,000	975,587	(308,413)	-24%
Commercial Fees	221,461	226,823	235,986	274,000	591,786	317,786	116%
Late Fees & Penalties	20,321	26,100	37,100	8,100	9,000	900	11%
Permit Fees	20,897	7,800	7,800	9,000	10,000	1,000	11%
Interest and Investment Earnings		1,200	1,200	1,200	36,044	34,844	2904%
Other Charges	23,493	9,600	14,000	11,660	4,830	(6,830)	-59%
Total Revenue	1,483,593	1,568,266	1,645,217	1,587,960	1,627,247	39,287	2%
Expenditures - Supervision							
Salaries	62,457	100,102	122,790	113,580	-	(113,580)	-100%
Benefits & Pension	44,983	75,848	76,178	56,998	-	(56,998)	-100%
Professional Services	76,322	5,400	5,900	5,900	5,900	-	0%
Materials & Supplies	156	6,000	-	1,000	500	(500)	-50%
Maintenance & Repairs	1,441	3,000	-	2,000	2,000	-	0%
Other Expenses	(98,673)	4,420	1,321	2,150	73,380	71,230	3313%
Utilities	615	-	-	-	500	500	
Total Supervision Expenditures	87,301	194,770	206,189	181,628	82,280	(99,348)	-55%
Expenditures - Security Gate							
Salaries	369,432	366,775	383,670	424,227	472,875	48,648	11%
Benefits & Pension	178,679	201,416	302,343	197,326	308,008	110,682	56%
Professional Services	21,980	17,088	43,219	50,900	16,000	(34,900)	-69%
Materials & Supplies	9,587	120	2,500	5,000	2,500	(2,500)	-50%
Maintenance & Repairs	20,813	7,200	7,325	7,600	3,600	(4,000)	-53%
Utilities	12,088	-	-	-	8,000	8,000	
Other Expenses	3,062	15,744	16,120	17,000	600	(16,400)	-96%
Total Security Gate Expenditures	615,641	608,343	755,177	702,053	811,583	109,530	16%
Expenditures - Security Patrol							
Salaries	246,831	256,907	198,687	190,464	202,969	12,505	7%
Benefits & Pension	123,630	253,798	212,637	104,179	131,864	27,685	27%
Professional Services	13,289	34,380	31,851	42,800	3,500	(39,300)	-92%
Materials & Supplies	10,262	120	3,500	5,000	500	(4,500)	-90%
Maintenance & Repairs	30,977	17,866	13,666	11,000	5,000	(6,000)	-55%
Utilities (Fuel)	19,040				14,400	14,400	
Other Expenses	4,505	26,062	16,500	17,000	5,100	(2,600)	-15%
Total Security Patrol Expenditures	448,534	589,133	476,841	370,443	363,333	(7,110)	-2%
Total Expenditures	1,151,476	1,392,246	1,438,206	1,254,124	1,257,196	3,072	0%
Net Operating Income /	332,117	176,020	207,011	333,836	370,051	(1,659)	-24%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	266,207	452,516	414,591	50,000	0		0%
Admin Other Revenue Allocation							
Administrative Expense Allocation	(176,539)	(628,536)	(621,602)	(637,227)	(250,117)	15,625	-2%
Net Operating Income / (Deficit) After Allocations	421,785	-	-	(253,391)	119,934	253,391	-100%

Draft Rate Stabilization Budget A

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Security Impact Fees	6,000		-	-	25,200	25,200	
Connection Fees	26,968	-	-	-	1,460	1,460	
Interest and Investment Earnings	1,597				2,305	2,305	
Interest Expense	(165)						
Total Restricted for Capital Projects	34,400	-	-	-	28,965	28,965	
Property Tax Assessment Revenue (Reserves)	-	-	-	-	-	-	
Total Restricted and	34,400	-	-	-	28,965	28,965	
NET Revenue/Expense (Restricted & Unrestricted)	456,185	-	-	(253,391)	148,899	402,290	-159%

Draft Rate Stabilization Budget B

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Rancho Murieta Community Services District
All Funds
FY 2024-25 Budget

RATE INCREASES:			
Water Rates Incr. 15% / 10% / 0%		Base / Use / Reserve	
Sewer Rates Incr. 10% / 0%		Base / Reserve	
Drainage / Security Rates Incr. 2%		Measure J 2% YoY	
Solid Waste Rates Incr. 4.85% CPI + \$3.50 for Organics + \$0.50 Admin.			

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$ Change	% Change
Revenue (Excluding Property Tax Revenue)							
Residential Fees	5,766,368	6,161,333	6,470,918	7,151,819	7,443,394	291,575	4%
Commercial Fees	675,080	754,466	765,677	978,610	1,219,844	241,234	25%
Late Fees & Penalties	40,643	63,300	75,100	38,100	41,000	2,900	8%
Other Sales	38,089	41,784	39,650	10,400	8,400	(2,000)	-19%
Permit Fees	20,897	7,800	7,800	9,000	10,000	1,000	11%
Interest and Investment Earnings	1,342	8,840	49,150	45,350	108,333	62,983	139%
Other Charges	258,811	51,080	89,820	122,420	56,600	(65,820)	-54%
Total Revenue	6,801,230	7,088,603	7,498,115	8,355,699	8,887,572	531,872	6%
Expenditures (Including Administrative Overhead)							
Salaries	2,416,725	2,578,034	2,885,047	2,956,858	2,810,098	(146,760)	-5%
Benefits & Pension	1,613,865	1,789,808	1,644,369	1,440,066	1,873,265	433,199	30%
Professional Services	715,077	599,855	744,309	873,100	400,900	(472,200)	-54%
Materials & Supplies	377,374	416,620	419,618	500,700	570,150	69,450	14%
Maintenance & Repairs	687,803	559,438	560,878	638,100	724,100	86,000	13%
Utilities	689,400	269,263	303,450	440,000	446,900	6,900	2%
Contract Sub-hauler	599,559	878,876	978,497	1,259,167	1,439,361	180,194	14%
County Surcharge	28,541	43,367	45,360	94,176	94,680	504	1%
Other Expenses	28,878	379,771	563,154	582,911	659,908	76,997	13%
Water Studies	196,074	46,000	-	425,000	-	(425,000)	-100%
Total Expenditures	7,353,296	7,561,032	8,144,682	9,210,077	9,019,362	(190,715)	-2%
Net Operating Income / (Deficit)	(552,066)	(472,429)	(646,567)	(854,378)	(131,790)	722,588	-85%
Property Tax Assessment Revenue	764,754	731,750	775,000	818,000	925,000	107,000	13%
Property Tax to Rate Stabalization	764,754	534,623	775,000	818,000	-		
Property Tax to Reserves	-	197,127	-	-	925,000		
Restricted for Capital Projects							
Replacement Reserve Fees	502,618	-	-	896,280	990,415	94,135	11%
Connection Fees	180,950	-	-	544,320	203,373	(340,947)	-63%
Water Plant Debt	187,901	-	-	196,400	188,496	(7,904)	-4%
Water Plant Debt	(151,671)	-	-	(159,651)	(159,651)	-	0%
Security Impact Fees	6,000	-	-	-	25,200	25,200	
Interest and Investment Earnings (Restr.)	46,392	-	-	-	424,287	424,287.00	
Total Restricted for Capital Projects	772,190	-	-	1,477,349	1,672,120	194,771	13%
NET Revenue/Expense (Restricted & Unrestricted)	984,878	259,321	128,433	1,440,971	2,465,330	1,024,359	71%

Draft Rate Stabilization Budget B

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Rancho Murieta Community Services District
Administration - Fund 100
FY 2024-25 Budget

ALL Revenue and Expense Allocated to Other Funds

	PY-2 FY 2020-21	PY-1 FY 2021-22	PY FY 2022-23	CY FY 2023-24	BY FY 2024-25	\$ Change	% Change
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget		
Revenue							
Property Tax Assessments	764,754	731,750	775,000	818,000	925,000	107,000	13.08%
Interest and Investment Earnings	-	240	450	450	-	(450)	-100.00%
Other Charges	-	24,300	42,000	42,000	-	(42,000)	-100.00%
Total Revenue	764,754	756,290	817,450	860,450	925,000	64,550	8%
Expenditures							
Salaries	726,451	802,200	948,800	877,606	886,948	9,342	1%
Benefits & Pension	251,406	695,575	464,173	570,002	630,953	60,952	11%
Professional Services	133,131	298,287	403,663	435,000	87,500	(347,500)	-80%
Materials & Supplies	79,905	61,400	64,750	57,700	151,150	93,450	162%
Other Expenses	70,099	119,100	96,400	106,000	30,000	(76,000)	-72%
Total Expenditures	1,260,992	1,976,562	1,977,786	2,046,308	1,786,551	(259,757)	-13%
Allocate Revenues							
To Water - Operations Studies	(354,848)	-	-	(425,000)	(462,500)	37,500	-9%
To Wastewater - Capital Projects	(91,152)	-	-	(283,000)	(453,250)	170,250	-60%
To Drainage - Operations	(52,547)	(82,107)	(89,783)	(60,000)	(9,250)	(50,750)	85%
To Solid Waste - Operations	-	-	(110,975)	-	-	-	
To Security - Operations	(266,207)	(452,516)	(414,591)	(50,000)	-	(50,000)	100%
	(764,754)	(534,623)	(615,349)	(818,000)	(925,000)	107,000	-13%
Allocate Expenses							
From Water - Cost Allocation	655,716	1,027,812	1,028,449	1,064,080	929,007	35,631	3%
From Wastewater - Cost Allocation	340,468	533,672	534,002	552,503	482,369	18,501	3%
From Drainage - Admin Cost Allocation	37,830	59,297	59,334	61,389	53,597	2,056	3%
From Solid Waste - Admin Cost Allocation	50,440	79,062	79,111	81,852	71,462	2,741	3%
From Security - Admin Cost Allocation	176,539	276,719	276,890	286,483	250,117	9,593	3%
	1,260,992	1,976,562	1,977,786	2,003,858	1,786,551	68,522	3%
Net Annual Activity	-	221,667	202,101	-	-	-	

Draft Rate Stabilization Budget B

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Rancho Murieta Community Services District
Water - Fund 200
FY 2024-25 Budget

	PY-2 FY 2020-21 Actuals	PY-1 FY 2021-22 Adopted Budget	PY FY 2022-23 Adopted Budget	CY FY 2023-24 Adopted Budget	BY FY 2024-25 Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	2,302,266	2,229,226	2,490,075	2,567,000	2,757,429	190,429	7%
Commercial Fees	266,084	329,915	320,737	427,000	377,846	(49,154)	-12%
Late Fees & Penalties	10,161	19,200	20,000	10,000	12,000	2,000	20%
Other Sales	35,905	39,600	37,400	8,400	8,400	-	0%
Interest and Investment Earnings	-	3,800	3,800	-	17,150	17,150	
Other Charges	208,845	12,785	33,320	68,760	35,140	(33,620)	-49%
Total Revenue	2,823,261	2,634,526	2,905,332	3,081,160	3,207,965	126,805	4%
Expenditures - Supervision & Management							
Salaries	268,641	147,940	131,210	176,098	144,986	(31,112)	-18%
Benefits & Pension	268,573	56,950	59,590	49,226	79,157	29,931	61%
Professional Services	241,965	133,200	120,000	150,000	160,000	10,000	7%
Materials & Supplies	13,850	35,455	43,905	48,600	38,000	(10,600)	-22%
Maintenance & Repairs	86,605	41,820	47,100	60,000	145,000	85,000	142%
Other Expenses	(110,442)	142,005	246,915	242,800	148,140	(94,660)	-39%
Water Studies	196,074	46,000	-	425,000	-	(425,000)	-100%
Total Supervision & Management Expense	965,266	603,370	648,720	1,151,724	715,283	(436,441)	-38%
Expenditures - Source of Supply							
Salaries	18,344	24,238	24,442	25,220	17,632	(7,588)	-30%
Benefits & Pension	8,687	11,493	11,919	10,498	11,596	1,099	10%
Professional Services	135,213	46,000	47,500	50,000	40,000	(10,000)	-20%
Materials & Supplies	5,103	13,500	17,500	27,500	5,000	(22,500)	-82%
Maintenance & Repairs	28,797	30,000	25,000	40,000	60,000	20,000	50%
Utilities	151,159	84,025	87,450	93,000	65,000	(28,000)	-30%
Other Expenses	-	250	-	5,000	165,000	160,000	3200%
Total Source of Supply Expense	347,303	209,506	213,811	251,218	364,228	113,011	45%
Expenditures - Water Treatment							
Salaries	188,430	207,924	256,641	284,806	242,889	(41,917)	-15%
Benefits & Pension	102,602	120,090	125,139	120,934	165,874	44,940	37%
Professional Services	-	600	-	20,000	40,000	20,000	100%
Materials & Supplies	105,061	103,200	109,000	155,000	165,000	10,000	6%
Maintenance & Repairs	141,682	94,000	109,000	150,000	150,000	-	0%
Utilities	129,527	61,348	65,000	140,000	140,000	-	0%
Other Expenses	8,846	4,380	3,500	5,000	-	(5,000)	-100%
Total Water Treatment Expense	676,148	591,542	668,280	875,740	903,763	28,023	3%
Expenditures - Transmission and Delivery							
Salaries	196,159	207,924	256,641	284,806	193,096	(91,710)	-32%
Benefits & Pension	97,264	120,090	125,139	105,334	144,764	39,430	37%
Professional Services	-	-	-	15,000	-	(15,000)	-100%
Materials & Supplies	60,470	51,400	41,500	47,000	25,000	(22,000)	-47%
Maintenance & Repairs	86,268	70,000	80,000	80,000	125,000	45,000	56%
Utilities	86,800	41,278	42,000	85,000	85,000	-	0%
Other Expenses	1,460	600	-	5,000	-	(5,000)	-100%
Total Transmission and Delivery	528,421	491,292	545,280	622,140	572,860	(49,280)	-8%
Total Expenditures	2,517,138	1,895,710	2,076,091	2,900,822	2,556,134	(344,688)	-12%
Net Operating Income / (Deficit) Before Allocations	306,123	738,816	829,241	180,338	651,831	471,493	261%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	354,848	-	-	425,000	-	(425,000)	-100%
Admin Other Revenue Allocation	-	-	-	-	-	-	-
Administrative Expense Allocation	(655,716)	(736,038)	(744,258)	(745,436)	(929,007)	(183,571)	25%
Net Operating Income / (Deficit) After Allocations	5,255	2,778	84,983	(140,098)	(277,176)	(137,078)	98%

Draft Rate Stabilization Budget B

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Replacement Reserve Fees	268,325	-	-	449,232	493,508	44,276	10%
Connection Fees	121,785	-	-	544,320	154,231	(390,089)	-72%
Water Plant Debt	187,901	-	-	196,400	188,496	(7,904)	-4%
Water Plant Debt	(144,397)			(159,651)	(159,651)	-	0%
Interest Expense	(7,109)						
Security Impact Fees						-	
Property Tax Assessment Revenue							
Interest and Investment Earnings	15,202				243,834	243,834.00	
Total Restricted for Capital Projects	441,707	-	-	1,030,301	920,418	(109,883)	-11%
Property Tax Assessment Revenue (Reserves)					462,500	462,500	
Total Restricted and Property Tax Revenue	441,707	-	-	1,030,301	1,382,918	352,617	34%
NET Revenue/Expense (Restricted & Unrestricted)	446,962	2,778	84,983	890,203	1,105,742	215,539	24%

Draft Rate Stabilization Budget B

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Rancho Murieta Community Services District
Wastewater - Fund 250
FY 2024-25 Budget

	PY-2 FY 2020-21	PY-1 FY 2021-22	PY FY 2022-23	CY FY 2023-24	BY FY 2024-25	\$ Change	% Change
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget		
Revenue							
Residential Fees	1,335,947	1,479,998	1,486,937	1,694,592	1,904,097	209,505	14%
Commercial Fees	147,045	153,192	153,192	228,610	209,157	(19,453)	-13%
Late Fees & Penalties	10,161	18,000	18,000	20,000	20,000	-	0%
Other Sales	2,184	2,184	2,250	2,000		(2,000)	-89%
Interest and Investment Earnings		2,500	42,500	42,500	12,530	(29,970)	-71%
Other Charges	15,964	4,395	500	-	15,265	15,265	3053%
Loan Proceeds	-	-	-	-	-	-	
Total Revenue	1,511,301	1,660,269	1,703,379	1,987,702	2,161,050	173,347	10%
Expenditures - Supervision & Management							
Salaries	39,178	72,264	73,326	75,659	144,986	69,327	95%
Benefits & Pension	380,233	35,080	34,650	31,361	86,197	54,836	158%
Professional Services	43,625	42,000	47,000	65,000	35,000	(30,000)	-64%
Materials & Supplies	8,399	51,625	35,325	41,500	6,500	(35,000)	-99%
Maintenance & Repairs	53,550	65,837	68,687	75,500	28,500	(47,000)	-68%
Other Expenses	33,788	57,710	159,876	125,380	179,875	54,495	34%
Utilities	34,882				24,000		
Capital Projects						-	
	593,655	324,516	418,864	414,400	505,058	66,658	16%
Expenditures - Collection							
Salaries	54,528	123,616	171,094	176,537	222,889	46,352	27%
Benefits & Pension	11,919	74,408	80,850	77,155	132,881	55,726	69%
Professional Services	16,338	1,200	2,500	3,000		(3,000)	-120%
Materials & Supplies	91	1,800	3,100	3,000		(3,000)	-97%
Maintenance & Repairs	98,652	120,000	100,000	100,000	100,000	-	0%
Utilities	43,715	63,278	64,000	72,000	50,000	(22,000)	-34%
Other Expenses	38					-	
	225,281	384,302	421,544	431,692	505,770	74,078	18%
Expenditures - Treatment							
Salaries	180,045	163,361	211,423	214,367	193,096	(21,271)	-10%
Benefits & Pension	53,817	95,330	99,908	87,247	125,549	38,302	38%
Professional Services	11,811	1,200	1,200	2,000		(2,000)	-167%
Materials & Supplies	65,603	75,000	76,000	90,000	167,000	77,000	101%
Maintenance & Repairs	131,164	98,000	98,000	100,000	100,000	-	0%
Utilities	194,645	17,634	45,000	50,000	50,000	-	0%
Other Expenses	9,251	500	600	3,000	30,000	27,000	4500%
	646,336	451,025	532,131	546,614	665,645	119,031	22%
Total Expenditures	1,465,272	1,159,843	1,372,539	1,392,706	1,676,473	283,767	21%
Net Operating Income / (Deficit) Before Allocations	46,029	500,426	330,840	594,996	484,577	(110,420)	-33%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	91,152		159,651				0%
Admin Other Revenue Allocation							
Administrative Expense Allocation	(340,468)	(490,187)	(490,491)	(496,957)	(482,369)	14,588	-3%
Net Operating Income / (Deficit) After Allocations	(203,287)	10,239	-	98,039	2,208	259,767	

Draft Rate Stabilization Budget B

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Replacement Reserve Fees	234,293		-	447,048	496,907	49,859	
Connection Fees	26,945	-	-	-	47,682	47,682	
Water Plant Debt						-	
Water Plant Debt						-	
Security Impact Fees						-	
Interest and Investment Earnings	26,512				178,148	178,148	
Total Restricted for Capital Projects	287,750	-	-	447,048	722,737	275,689	
Property Tax Assessment Revenue (Reserves)					453,250	453,250	
Total Restricted and Property Tax Revenue	287,750	-	-	447,048	1,175,987	728,939	
NET Revenue/Expense (Restricted & Unrestricted)	84,463	10,239	-	545,087	1,178,195	633,108	

Draft Rate Stabilization Budget B

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Rancho Murieta Community Services District
 Drainage - Fund 260
 FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	178,339	170,380	184,882	191,000	193,340	2,340	
Commercial Fees	40,490	44,536	55,762	49,000	41,055	(7,945)	
Interest and Investment Earnings		-	-	-	28,761	-	10%
Other Charges	8,857	-	-	-	585	-	
Total Revenue	227,686	214,916	240,644	240,000	263,741	23,741	
Expenditures							
Salaries	66,229	104,783	106,323	113,488	87,732	(25,756)	-61%
Benefits & Pension	92,072	49,730	51,843	29,806	56,422	26,616	-54%
Professional Services	21,403	20,500	41,477	33,500	13,000	(20,500)	-58%
Materials & supplies	18,887	17,000	22,538	19,400	9,000	(10,400)	
Maintenance & Repairs	7,854	11,715	12,100	12,000	5,000	(7,000)	106%
Utilities	16,929	1,700	-	-	10,000	10,000	-6%
Other Expenses	12,428	9,000	13,500	13,500	27,813	14,313	199%
Total Expenditures	235,802	214,428	247,781	221,694	208,967	(12,727)	
Net Operating Income / (Deficit) Before Allocations	(8,116)	488	(7,137)	18,306	54,774	36,468	
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	52,547	82,107	89,783	60,000			
Admin Other Revenue Allocation							
Administrative Expense Allocation	(37,830)	(82,595)	(82,646)	(84,162)	(53,597)	30,565	
Net Operating Income / (Deficit) After Allocations	6,601	-	-	(5,856)	1,177	7,034	
Restricted for Capital Projects							
Connection Fees	5,252					-	
Interest and Investment Earnings	3,081						
Total Restricted for Capital Projects	8,333	-	-	-	-	-	
Property Tax Assessment Revenue (Reserves)					9,250	9,250	
NET Revenue/Expense (Restricted & Unrestricted)	8,333	-	-	-	9,250	9,250	

Draft Rate Stabilization Budget B

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Rancho Murieta Community Services District
Solid Waste - Fund 400
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$ Change	% Change
Revenue							
Residential Fees	752,395	984,986	959,893	1,415,227	1,612,941	197,714	14%
Interest and Investment Earnings	1,342	1,100	1,200	1,200	13,848	12,648	1054%
Other Charges	1,652	-	-	-	780	780	
Total Revenue	755,389	986,086	961,093	1,416,427	1,627,569	211,142	15%
Expenditures							
Contract Sub-hauler	599,559	878,876	978,497	1,259,167	1,439,361	180,194	14%
Other	94,516	-	8,422	41,081		(41,081)	-100%
County Surcharge	28,541	43,367	45,360	94,176	94,680	504	1%
Total Expenditures	722,616	922,243	1,032,279	1,394,424	1,534,041	139,617	10%
Net Operating Income / (Deficit) Before Allocations	32,773	63,843	(71,186)	22,003	93,528	71,525	325%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	-		110,975			-	
Admin Other Revenue Allocation							
Administrative Expense Allocation	(50,440)	(39,204)	(39,789)	(40,077)	(71,462)	(31,385)	78%
Net Operating Income / (Deficit) After Allocations	(17,667)	24,639	-	(18,074)	22,066	40,140	-222%

Draft Rate Stabilization Budget B

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Rancho Murieta Community Services District
Security - Fund 500
FY 2024-25 Budget

	PY-2	PY-1	PY	CY	BY		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Revenue							
Residential Fees	1,197,421	1,296,743	1,349,131	1,284,000	975,587	(308,413)	-24%
Commercial Fees	221,461	226,823	235,986	274,000	591,786	317,786	116%
Late Fees & Penalties	20,321	26,100	37,100	8,100	9,000	900	11%
Permit Fees	20,897	7,800	7,800	9,000	10,000	1,000	11%
Interest and Investment Earnings		1,200	1,200	1,200	36,044	34,844	2904%
Other Charges	23,493	9,600	14,000	11,660	4,830	(6,830)	-59%
Total Revenue	1,483,593	1,568,266	1,645,217	1,587,960	1,627,247	39,287	2%
Expenditures - Supervision							
Salaries	62,457	100,102	122,790	113,580	-	(113,580)	-100%
Benefits & Pension	44,983	75,848	76,178	56,998	-	(56,998)	-100%
Professional Services	76,322	5,400	5,900	5,900	5,900	-	0%
Materials & Supplies	156	6,000	-	1,000	500	(500)	-50%
Maintenance & Repairs	1,441	3,000	-	2,000	2,000	-	0%
Other Expenses	(98,673)	4,420	1,321	2,150	73,380	71,230	3313%
Utilities	615	-	-	-	500	500	
Total Supervision Expenditures	87,301	194,770	206,189	181,628	82,280	(99,348)	-55%
Expenditures - Security Gate							
Salaries	369,432	366,775	383,670	424,227	472,875	48,648	11%
Benefits & Pension	178,679	201,416	302,343	197,326	308,008	110,682	56%
Professional Services	21,980	17,088	43,219	50,900	16,000	(34,900)	-69%
Materials & Supplies	9,587	120	2,500	5,000	2,500	(2,500)	-50%
Maintenance & Repairs	20,813	7,200	7,325	7,600	3,600	(4,000)	-53%
Utilities	12,088	-	-	-	8,000	8,000	
Other Expenses	3,062	15,744	16,120	17,000	600	(16,400)	-96%
Total Security Gate Expenditures	615,641	608,343	755,177	702,053	811,583	109,530	16%
Expenditures - Security Patrol							
Salaries	246,831	256,907	198,687	190,464	202,969	12,505	7%
Benefits & Pension	123,630	253,798	212,637	104,179	131,864	27,685	27%
Professional Services	13,289	34,380	31,851	42,800	3,500	(39,300)	-92%
Materials & Supplies	10,262	120	3,500	5,000	500	(4,500)	-90%
Maintenance & Repairs	30,977	17,866	13,666	11,000	5,000	(6,000)	-55%
Utilities (Fuel)	19,040				14,400	14,400	
Other Expenses	4,505	26,062	16,500	17,000	5,100	(2,600)	-15%
Total Security Patrol Expenditures	448,534	589,133	476,841	370,443	363,333	(7,110)	-2%
Total Expenditures	1,151,476	1,392,246	1,438,206	1,254,124	1,257,196	3,072	0%
Net Operating Income /	332,117	176,020	207,011	333,836	370,051	(1,659)	-24%
Administrative Allocations							
Property Tax Assessment Revenue (Rate Stabilization)	266,207	452,516	414,591	50,000	0		0%
Admin Other Revenue Allocation							
Administrative Expense Allocation	(176,539)	(628,536)	(621,602)	(637,227)	(250,117)	15,625	-2%
Net Operating Income / (Deficit) After Allocations	421,785	-	-	(253,391)	119,934	253,391	-100%

Draft Rate Stabilization Budget B

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		
	Actuals	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	\$	%
						Change	Change
Restricted for Capital Projects							
Security Impact Fees	6,000		-	-	25,200	25,200	
Connection Fees	26,968	-	-	-	1,460	1,460	
Interest and Investment Earnings	1,597				2,305	2,305	
Interest Expense	(165)						
Total Restricted for Capital Projects	34,400	-	-	-	28,965	28,965	
Property Tax Assessment Revenue (Reserves)	-	-	-	-	-	-	
Total Restricted and	34,400	-	-	-	28,965	28,965	
NET Revenue/Expense (Restricted & Unrestricted)	456,185	-	-	(253,391)	148,899	402,290	-159%