

Rancho Murieta CSD

FISCAL YEAR 2021-22

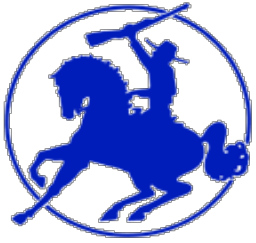
PROPOSED BUDGET PRESENTATION

APRIL 1, 2021

Rancho Murieta
Community Services District



Serving the community for over 30 years.



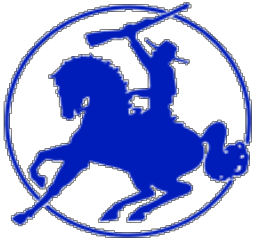
Budget Schedule

April 1, 2021	Special Board Meeting Budget
April 3, 2021	Mail Prop 218 Notice to Property Owners – 45 Days Prior to 1 st Reading
April 6, 2021	Finance Committee Meeting – Review Budget
Mid April (TBD)	Budget Workshop?
May 4, 2021	Finance Committee Meeting – Review Budget
2 nd Week In May	Budget Workshop?
May 19, 2021	Regular Board Meeting <ul style="list-style-type: none">◦ Budget Hearing – Introduce Resolution to Approve Proposed Budget – First Reading◦ Introduce Ordinance to Approve Proposed Rate Increase
June 16, 2021	Regular Board Meeting <ul style="list-style-type: none">◦ Adopt Resolution Approving Budget – Second Reading◦ Adopt Ordinance Approving Rate Increase
July 1, 2021	Rate Increase Goes Into Effect



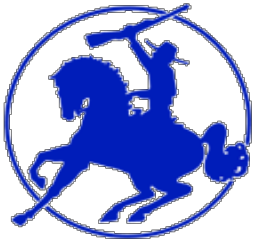
Order of Discussion

- Review of 2021-22 Budget
 - Budget Process
 - Sample Bill – Average Monthly Bill
 - Budget Drivers & Assumptions
 - Proposed Rates
 - Request for Motion to Mail Prop 218 Rate Increase Notice



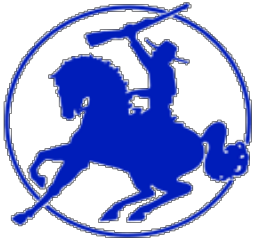
Budget Process

- ❖ The first draft budget was developed and is being presented here today. It identifies the maximum cost basis for the required Proposition 218 Notice which must be provided to property owners no less than 45 days prior to the public hearing
- ❖ The public hearing for the proposed rate increases will take place at the Regular Board meeting on May 19, 2021
- ❖ Formal rate increase and budget adoption will take place at the June 16, 2021 Regular Board meeting



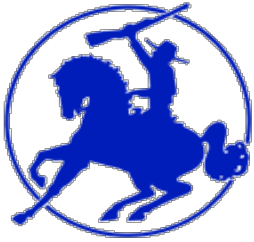
Budget Process

- ❖ The May 19, 2021 Public Hearing is conducted where the public is invited to address the Board regarding budget ideas, questions or concerns on the draft FY 2021-22 Budget
- ❖ Upon completion of this hearing today, we will ask the Board to approve the mailing of the Prop 218 rate notice to the residents and businesses of Rancho Murieta
- ❖ The final budget and associated rates, which can be lower but not higher than the rates identified in the Proposition 218 notice, are presented to the Board for approval and adoption at the regular June Board meeting for a July 1st effective date



Budget Process

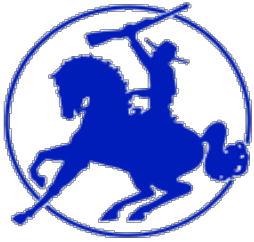
- ❖ During the interim period between today and the May Board meeting, staff will continue to monitor potential areas of cost savings
- ❖ We plan to finalize the reserve study prior to the May Budget meeting.
- ❖ This will be an effort to minimize the potential rate increase while still providing the quality of service expected by the residents of Rancho Murieta



SAMPLE BILL RMA HOMES

Rancho Murieta Community Services District

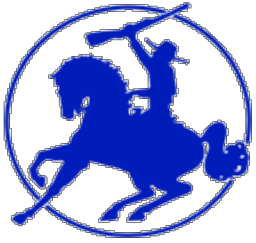
Average Monthly Customer Bill		Current Monthly Rates	Proposed Monthly Rates	\$ Change	% Change
Residential Metered Lot		July 1, 2020	July 1, 2021		
Water	<i>Average Usage in CF</i>	1,426	1,426		
	Residential Base (excluding reserves)	\$37.97	\$38.73	\$0.76	2.0%
	Reserve Contribution	7.75	14.00	6.25	80.6%
	Total Residential Base	\$45.72	\$52.73	\$7.01	15.3%
old rate	Water Usage \$0.0191 per cubic foot	27.24			
new rate	Water Usage \$0.0230 per cubic foot		32.80	5.56	20.4%
	Total Water	\$72.96	\$85.53	\$12.57	17.2%
	WTP Debt Service Charge (interfund borrowing)	6.00	6.00	-	0.0%
	Sewer				
	Residential Base (excluding reserves)	42.77	49.01	6.24	14.6%
	Reserve Contribution	6.76	14.00	7.24	107.1%
	Total Residential Base	49.53	\$63.01	\$13.48	27.2%
	Solid Waste (avg. 64 Gallon Container)	22.81	27.82	5.01	22.0%
	Security Tax (Maximum Tax Ceiling \$30.93)	30.32	30.93	0.61	2.0%
	Drainage Tax (Maximum Tax Ceiling \$5.43)	5.32	5.43	0.11	2.0%
	Total RMCSD Bill	\$186.94	\$218.72	\$31.78	17.00%



SAMPLE BILL MG II & Village

Rancho Murieta Community Services District

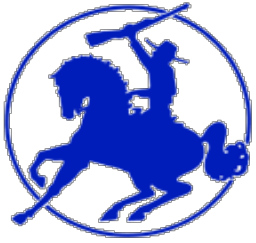
Average Monthly Customer Bill		Current Monthly Rates	Proposed Monthly Rates	\$	%
<i>Murieta Village & Murieta Gardens II</i>		July 1, 2020	July 1, 2021	Change	Change
Water	<i>Average Usage in CF</i>	418	418		
	Residential Base	\$37.97	\$38.73	\$0.76	2.0%
	Reserve Contribution	7.75	14.00	6.25	80.6%
	Total Residential Base	\$45.72	\$52.73	\$7.01	15.3%
old rate	Water Usage \$.0191 per cubic foot	7.98			
new rate	Water Usage \$.0230 per cubic foot		9.61	1.63	20.4%
	Total Water	\$53.70	\$62.34	\$8.64	16.1%
	*WTP Debt Service Charge (interfund borrowing)	6.00	6.00	-	0.0%
	Sewer				
	Residential Base (excluding reserves)	42.77	49.01	6.24	14.6%
	Reserve Contribution	6.76	14.00	7.24	107.1%
	Total Residential Base	\$ 49.53	\$ 63.01	\$ 13.48	27.2%
	Solid Waste (avg. 38 Gallon Container)	19.73	23.40	3.67	18.6%
	Security Tax (Maximum Tax Ceiling \$7.46)	7.31	7.46	0.15	2.0%
	Drainage Tax (Maximum Tax Ceiling \$3.63)	3.56	3.63	0.07	2.0%
	Total RMCSD Bill	\$ 139.83	\$ 165.84	\$ 26.01	18.60%
	 <i>Vacant or Unmetered Lot</i>				
	Security Tax (Maximum Tax Ceiling \$23.79)	\$23.79	\$24.27		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 \$5.43)	\$5.22	\$5.32		2.0%
		\$30.67	\$31.25		
	% Change over prior year		1.89%		
	* This fee is not billed for the Murieta Gardens II properties due to not being part of the debt service customer base.				
	** This fee is billed annually at \$10.00 and is shown as a monthly rate for comparison purposes only.				



Budget Drivers & Assumptions

Revenues

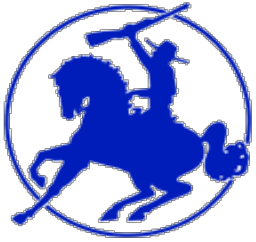
- ❖ Water consumption projected to decrease slightly over calendar year FY 2020-21 demands
- ❖ Sacramento County property tax projected to increase \$30,000
- ❖ Proposed rate increases of 2.0% on the residential monthly bill for Drainage and Security
- ❖ Security and Drainage are supplemented with the transfer of property taxes in a similar amount as FT 2020-21.



Budget Drivers & Assumptions

Expenses - Staffing

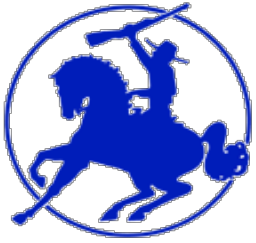
- ❖ General Wages and Employer Costs
 - ❖ General wages increased 7.3% from the original budgeted amount of \$2,486,284 to \$2,683,284.
 - ❖ \$30,000 Pay for Performance pool (unrepresented)
 - ❖ Annual Contribution OPEB Trust is budgeted for \$150,000
 - ❖ Projected 10.0% increase in medical premium – Jan. 2022
 - ❖ Staffing costs reflects new retirees and new hires



Budget Drivers & Assumptions

Expenses

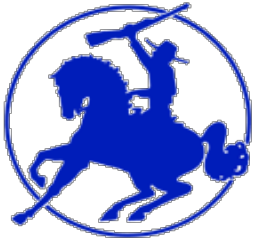
- ❖ Wages and Employer Costs have increased due to new represented employment contract and step increases
- ❖ CalPERS Retirement & Unfunded Liability Increases
 - Classic PERS Members – Hired before 1/1/13
 - 2% at 55 Plan
 - 10.88% plus \$24,588/month PERS Employer flat Contribution Rate
 - New PERS Members - PEPRAs – Hired after 1/1/13
 - 2% at 62 Plan
 - 7.59% plus \$372/month PERS Employer flat Contribution Rate



Budget Drivers & Assumptions

Expenses

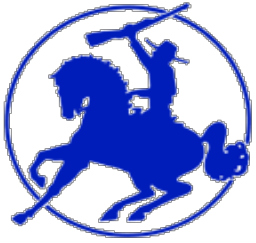
- ❖ 7.25% overall increase in SMUD fixed rates between July 2021 and July 2022
- ❖ \$12,000 Increase in IT Support Contract – Data Security
- ❖ \$18K Budget for Regional Water Authority
- ❖ \$12K Budget for Sacramento Water Authority
- ❖ \$23K GSRMA Liability and Workers Comp increase – 7%
- ❖ \$30K Funding for College Student Intern Program
- ❖ \$35K General Manager Initiatives



Budget Drivers & Assumptions

Expenses

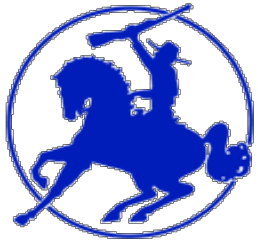
- ❖ Routine Maintenance & Repair Increased \$50K
- ❖ Workers Comp Increased 5.0% or \$7K
- ❖ General Liability Insurance Increased 8% or 15K
- ❖ Increase of 30%, \$205,000 in Solid Waste contract cost
- ❖ Sacramento County Landfill Surcharge estimated to increase \$1.30 to \$1.35
- ❖ Chemical cost expected to remain static due to purchases under BACC contracts and estimated production demands
- ❖ Dam Permit Fee Estimated to remain stable
- ❖ Consulting estimated to increase \$70,000 due to funding shift from Reserves to operational budgets



Budget Drivers & Assumptions

Reserves Funds – Based on Preliminary Report from Reserve Associates

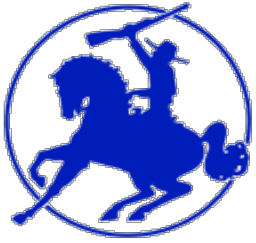
- ❖ Estimated value of all District Infrastructure = \$39,476,960
- ❖ Average annual Reserve expense estimate to require \$1,450,000 each year to achieve 100% funding over the next ten-years
- ❖ Recommending an increase in total reserve contribution of \$275,647
- ❖ Increase Monthly Water Reserve Contribution from \$7.75 to \$14.00
- ❖ Increase Monthly Sewer Reserve Contribution from \$6.76 to \$14.00
- ❖ Reserve Study will be finalized between today and the May budget meeting



Budget Drivers & Assumptions

Approved Positions by Department

	Approved 2017-18	Approved 2018-19	Approved 2019-20	Proposed 2020-21
Administration	6.0	7.0	7.0	7.0
Water/Sewer	12.5	12.5	12.5	12.5
Security	17.0	17.0	17.0	17.0
Total	35.5	36.5	36.5	36.5



QUESTIONS & ANSWERS

RANCHO MURIETA CSD
Summary of All CSD Funds
For the Twelve Months Ending Thursday, June 30, 2022
RMCS D 2021-22 Proposed Budget

Description	FY 2019-20	FY 2020-21	FY 2021-22		
	Unaudited Actual	Budget	Budget Proposed	\$ Inc/Dec	% Inc/Dec
Sales Residential	\$5,576,949	\$5,701,410	\$6,301,694	\$600,284	10.53%
Sales Commercial	587,421	652,196	792,742	140,545	21.55%
Availability Charges	1,698	420	420	0	0.00%
Sales Other	9,468	8,400	8,400	0	0.00%
CIA Ditch Service Charges	0	7,920	12,000	4,080	51.52%
Property Tax Allocation	712,299	701,750	731,750	30,000	4.28%
Proper t Tax	0	(528,498)	(534,623)	(6,125)	1.16%
Drainage - Property Tax Alloc	0	63,886	82,107	18,221	28.52%
Security - Property Tax Alloc	0	464,612	452,516	(12,096)	(2.60%)
Total General Income	6,887,835	7,072,096	7,847,005	774,909	10.96%
Interest Income	17,247	8,840	8,840	0	0.00%
Total Earnings Income	17,247	8,840	8,840	0	0.00%
Meter Installation Fee	74,795	6,800	4,000	(2,800)	(41.18%)
Inspection Fees	26,692	4,807	5,440	633	13.16%
Telephone Line Contracts	7,806	7,200	7,320	120	1.67%
Fines/Rule Enforcement	2,100	2,100	2,100	0	0.00%
Late Charges	48,845	57,600	61,200	3,600	6.25%
Title Transfer Fees	38,850	16,200	16,200	0	0.00%
Security Gate Bar Code Income	7,560	7,800	7,800	0	0.00%
Project Reimbursement	182,234	26,184	26,184	0	0.00%
Misc Income	(94,767)	12,900	12,900	0	0.00%
Total Other Income	294,114	141,591	143,144	1,553	1.10%
TOTAL REVENUE	7,199,196	7,222,527	7,998,989	776,461	10.75%
Salaries & Wages	2,362,756	2,486,091	2,673,284	187,193	7.53%
Employer Costs	662,327	668,226	607,562	(60,664)	(9.08%)
Payroll Taxes	61,011	200,314	187,426	(12,888)	(6.43%)
Other Employer Costs	256,600	182,438	260,360	77,922	42.71%
Pension Expense	341,957	491,733	508,075	16,343	3.32%
Tuition Reimbursement	0	2,870	5,270	2,400	83.62%
Total Employee Services	3,684,651	4,031,672	4,241,977	210,305	5.22%
Clerical Services	118,823	61,350	85,350	24,000	39.12%
Recruitment	15,921	18,060	14,460	(3,600)	(19.93%)
Travel/Meetings	10,071	21,880	21,880	0	0.00%
Office Supplies	23,913	31,640	24,240	(7,400)	(23.39%)
CWRS Contract Charges	624,023	673,947	878,876	204,929	30.41%
Mail Machine Lease	2,086	2,800	2,100	(700)	(25.00%)
Copy Machine Maintenance	15,618	17,590	9,840	(7,750)	(44.06%)
Insurance	143,517	153,553	211,984	58,431	38.05%
Postage	20,593	18,000	18,000	0	0.00%
Telephones	52,113	54,339	53,780	(559)	(1.03%)
Memberships	12,904	17,370	17,370	0	0.00%
Audit	21,275	25,000	24,500	(500)	(2.00%)
Legal	113,028	98,550	98,550	0	0.00%
Training/Safety	19,672	47,800	47,800	0	0.00%
Community Communications	3,674	13,700	13,700	0	0.00%
Equipment Maint	1,614	5,950	5,950	0	0.00%
Consulting	472,662	145,750	215,750	70,000	48.03%
CIA Ditch Operations	4,761	38,000	36,000	(2,000)	(5.26%)
Total Administrative Services	1,676,269	1,445,279	1,780,130	334,851	23.17%
Election	0	10,000	0	(10,000)	(100.00%)
Uniforms	14,650	13,100	13,100	0	0.00%
Equipment Repairs	5,089	4,800	4,800	0	0.00%
Building/Grounds Maint/Pest Cntr	42,724	31,122	33,600	2,478	7.96%
Bar Codes	7,675	6,900	6,900	0	0.00%
Vehicle Maint	43,751	45,000	45,000	0	0.00%
Vehicle Fuel	43,027	51,000	51,000	0	0.00%
Vehicle Lease	0	4,762	4,762	0	0.00%
Off Duty Sheriff	3,876	8,000	8,000	0	0.00%
Power	373,683	329,812	240,313	(89,499)	(27.14%)
Information System Maint	136,447	177,099	215,813	38,714	21.86%

FY21-22.RMCS D.PROPOSED
BUDGET WORKSHEET, Budget to
Actual Comparison with Forecast
Detail

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RANCHO MURIETA CSD
Summary of All CSD Funds
For the Twelve Months Ending Thursday, June 30, 2022
RMCS D 2021-22 Proposed Budget

Description	FY 2019-20	FY 2020-21	FY 2021-22		
	Unaudited Actual	Budget	Budget Proposed	\$ Inc/Dec	% Inc/Dec
Supplies	38,076	19,900	19,900	0	0.00%
Equipment Rental	1,196	11,400	11,400	0	0.00%
Road Paving	17,057	18,000	18,000	0	0.00%
Maintenance/Repairs	326,481	329,450	379,450	50,000	15.18%
Non-routine Maint/Repair	12,188	39,000	39,000	0	0.00%
Permits	5,865	5,750	0	(5,750)	(100.00%)
Chemicals	102,372	148,000	148,000	0	0.00%
Chemicals - T&O	6,757	3,000	3,000	0	0.00%
Lab Tests	43,627	41,000	41,000	0	0.00%
Removal (Hazardous Waste)	8,131	24,000	24,000	0	0.00%
Permits	79,155	81,550	81,550	0	0.00%
Tools	14,064	11,200	11,200	0	0.00%
Dam Inspection Costs	0	65,000	65,000	0	0.00%
Water Meters/Boxes	48,791	45,000	45,000	0	0.00%
Drainage Improvements	0	1,700	1,700	0	0.00%
Total Operational Costs	1,374,679	1,525,545	1,511,487	(14,058)	(0.92%)
Miscellaneous	78,123	92,061	80,217	(11,844)	(12.87%)
Admin Contingency	12,730	35,000	35,000	0	0.00%
Director Exp/Reimbursements	3,550	5,400	5,400	0	0.00%
Director Meeting Payments	8,800	18,000	18,000	0	0.00%
Conservation	9,212	13,260	13,260	0	0.00%
Sacto Water Authority	9,279	18,000	18,000	0	0.00%
CGWA/SE Area Water	11,000	13,980	13,980	0	0.00%
Interest Expense	17,718	24,330	23,580	(750)	(3.08%)
Total Other Expenses	150,411	220,031	207,437	(12,594)	(5.72%)
Total Operating Costs	6,886,010	7,222,527	7,741,032	518,504	7.18%
Surplus/(Deficit)	313,186	0	257,957		
Administration Cost Allocation	0	(1)	1		
Net of Allocated Costs	313,186	1	257,956		

RANCHO MURIETA CSD
Administration
For the Twelve Months Ending Thursday, June 30, 2022
RMCS D 2021-22 Proposed Budget

Description	FY 2019-20	FY 2020-21	FY 2021-22		
	Unaudited Actual	Budget	Budget Proposed	\$ Inc/Dec	% Inc/Dec
CIA Ditch Service Charges	\$0	\$7,920	\$12,000	\$4,080	51.52%
Property Tax Allocation	712,299	701,750	731,750	30,000	4.28%
Proper Tax	0	(528,498)	(534,623)	(6,125)	1.16%
Total General Income	712,299	181,172	209,127	27,955	15.43%
Interest Income	2,673	240	240	0	0.00%
Total Earnings Income	2,673	240	240	0	0.00%
Title Transfer Fees	25,900	10,800	10,800	0	0.00%
Misc Income	(102,199)	1,500	1,500	0	0.00%
Total Other Income	(76,299)	12,300	12,300	0	0.00%
TOTAL REVENUE	638,673	193,712	221,667	27,955	14.43%
Salaries & Wages	669,953	710,300	727,200	16,900	2.38%
Employer Costs	150,578	186,509	213,218	26,710	14.32%
Payroll Taxes	6,411	53,787	52,276	(1,511)	(2.81%)
Other Employer Costs	42,381	81,668	81,668	0	0.00%
Pension Expense	104,416	148,944	124,528	(24,415)	(16.39%)
Tuition Reimbursement	0	0	2,400	2,400	0.00%
Total Employee Services	973,739	1,181,208	1,201,291	20,084	1.70%
Clerical Services	78,651	51,000	75,000	24,000	47.06%
Recruitment	8,100	9,600	6,000	(3,600)	(37.50%)
Travel/Meetings	7,798	18,000	18,000	0	0.00%
Office Supplies	7,074	19,400	12,000	(7,400)	(38.14%)
Mail Machine Lease	2,086	2,800	2,100	(700)	(25.00%)
Copy Machine Maintenance	15,435	17,350	9,600	(7,750)	(44.67%)
Insurance	132,517	142,553	200,484	57,931	40.64%
Postage	20,593	18,000	18,000	0	0.00%
Telephones	5,069	9,299	6,000	(3,299)	(35.48%)
Memberships	9,749	10,750	10,750	0	0.00%
Audit	21,275	25,000	24,500	(500)	(2.00%)
Legal	67,116	60,000	60,000	0	0.00%
Training/Safety	12,500	15,000	15,000	0	0.00%
Community Communications	3,674	5,700	5,700	0	0.00%
Equipment Maint	550	2,950	2,950	0	0.00%
Consulting	62,482	0	45,000	45,000	0.00%
Total Administrative Services	454,669	407,402	511,084	103,682	25.45%
Election	0	10,000	0	(10,000)	(100.00%)
Building/Grounds Maint/Pest Cntr	23,286	19,122	21,600	2,478	12.96%
Power	134	1,900	0	(1,900)	(100.00%)
Information System Maint	116,288	123,773	163,087	39,314	31.76%
Total Operational Costs	139,708	154,795	184,687	29,892	19.31%
Miscellaneous	9,533	24,100	21,100	(3,000)	(12.45%)
Admin Contingency	12,730	35,000	35,000	0	0.00%
Director Exp/Reimbursements	3,550	5,400	5,400	0	0.00%
Director Meeting Payments	8,800	18,000	18,000	0	0.00%
Total Other Expenses	34,613	82,500	79,500	(3,000)	(3.64%)
Total Operating Costs	1,602,729	1,825,905	1,976,562	150,657	8.25%
Surplus/(Deficit)	(964,056)	(1,632,193)	(1,754,895)		
Administration Cost Allocation	0	(1,825,904)	(1,976,562)		
Net of Allocated Costs	(964,056)	193,711	221,667		

RANCHO MURIETA CSD
Water
For the Twelve Months Ending Thursday, June 30, 2022
RMCS D 2021-22 Proposed Budget

Description	FY 2019-20	FY 2020-21	FY 2021-22		
	Unaudited Actual	Budget	Budget Proposed	\$ Inc/Dec	% Inc/Dec
Sales Residential	\$2,179,144	\$2,167,231	\$2,288,538	\$121,307	5.60%
Sales Commercial	252,378	264,262	359,803	95,541	36.15%
Availability Charges	824	200	200	0	0.00%
Sales Other	9,468	8,400	8,400	0	0.00%
Total General Income	2,441,813	2,440,093	2,656,941	216,848	8.89%
Interest Income	3,284	3,800	3,800	0	0.00%
Total Earnings Income	3,284	3,800	3,800	0	0.00%
Meter Installation Fee	30,000	6,800	4,000	(2,800)	(41.18%)
Inspection Fees	9,488	3,036	1,265	(1,771)	(58.33%)
Telephone Line Contracts	7,806	7,200	7,320	120	1.67%
Late Charges	12,211	15,600	19,200	3,600	23.08%
Project Reimbursement	180,050	24,000	24,000	0	0.00%
Misc Income	1,800	7,200	7,200	0	0.00%
Total Other Income	241,354	63,836	62,985	(851)	(1.33%)
TOTAL REVENUE	2,686,451	2,507,729	2,723,726	215,997	8.61%
Salaries & Wages	570,109	582,794	668,876	86,082	14.77%
Employer Costs	107,144	102,863	109,201	6,337	6.16%
Payroll Taxes	1,983	46,110	50,942	4,832	10.48%
Other Employer Costs	42,273	22,182	22,182	0	0.00%
Pension Expense	73,102	110,261	126,298	16,037	14.54%
Tuition Reimbursement	0	810	810	0	0.00%
Total Employee Services	794,610	865,020	978,309	113,288	13.10%
Clerical Services	0	9,150	9,150	0	0.00%
Recruitment	2,276	2,580	2,580	0	0.00%
Travel/Meetings	1,084	1,680	1,680	0	0.00%
Office Supplies	4,884	3,000	3,000	0	0.00%
Copy Machine Maintenance	91	120	120	0	0.00%
Insurance	11,000	11,000	11,500	500	4.54%
Telephones	21,575	20,500	22,000	1,500	7.32%
Memberships	2,143	5,395	5,395	0	0.00%
Legal	17,580	20,000	20,000	0	0.00%
Training/Safety	3,350	13,200	13,200	0	0.00%
Consulting	309,880	50,000	100,000	50,000	100.00%
CIA Ditch Operations	4,761	38,000	36,000	(2,000)	(5.26%)
Total Administrative Services	378,625	174,625	224,625	50,000	28.63%
Uniforms	5,350	4,800	4,800	0	0.00%
Building/Grounds Maint/Pest Cntr	6,478	2,100	2,100	0	0.00%
Vehicle Maint	19,560	21,000	21,000	0	0.00%
Vehicle Fuel	9,340	11,400	11,400	0	0.00%
Power	194,868	169,685	164,651	(5,035)	(2.97%)
Information System Maint	2,004	24,655	24,655	0	0.00%
Supplies	20,761	12,700	12,700	0	0.00%
Equipment Rental	0	6,000	6,000	0	0.00%
Road Paving	17,057	18,000	18,000	0	0.00%
Maintenance/Repairs	95,411	143,200	143,200	0	0.00%
Non-routine Maint/Repair	0	24,000	24,000	0	0.00%
Chemicals	71,807	82,000	82,000	0	0.00%
Chemicals - T&O	6,757	3,000	3,000	0	0.00%
Lab Tests	28,632	23,000	23,000	0	0.00%
Removal (Hazardous Waste)	464	16,000	16,000	0	0.00%
Permits	36,060	30,300	30,300	0	0.00%
Tools	4,809	6,000	6,000	0	0.00%
Dam Inspection Costs	0	51,300	65,000	13,700	26.71%
Water Meters/Boxes	48,791	45,000	45,000	0	0.00%
Total Operational Costs	568,147	694,140	702,806	8,665	1.25%
Miscellaneous	9,953	14,350	11,150	(3,200)	(22.30%)
Conservation	9,212	13,260	13,260	0	0.00%
Sacto Water Authority	9,279	18,000	18,000	0	0.00%
CGWA/SE Area Water	11,000	13,980	13,980	0	0.00%

FY21-22.RMCS D.PROPOSED
BUDGET WORKSHEET, Budget to
Actual Comparison with Forecast
Detail

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RANCHO MURIETA CSD
Water
For the Twelve Months Ending Thursday, June 30, 2022
RMCS D 2021-22 Proposed Budget

Description	FY 2019-20	FY 2020-21	FY 2021-22		
	Unaudited Actual	Budget	Budget Proposed	\$ Inc/Dec	% Inc/Dec
Interest Expense	17,140	23,580	23,580	0	0.00%
Total Other Expenses	56,583	83,170	79,970	(3,200)	(3.85%)
Total Operating Costs	1,797,966	1,816,956	1,985,709	168,754	9.29%
Surplus/(Deficit)	888,485	690,773	738,017		
Administration Cost Allocation	0	679,974	736,080		
Net of Allocated Costs	888,485	10,799	1,937		

RANCHO MURIETA CSD
Sewer
For the Twelve Months Ending Thursday, June 30, 2022
RMCS D 2021-22 Proposed Budget

Description	FY 2019-20	FY 2020-21	FY 2021-22		
	Unaudited Actual	Budget	Budget Proposed	\$ Inc/Dec	% Inc/Dec
Sales Residential	\$1,318,542	\$1,347,259	\$1,561,046	\$213,787	15.87%
Sales Commercial	141,405	141,636	161,580	19,944	14.08%
Availability Charges	875	220	220	0	0.00%
Total General Income	1,460,821	1,489,115	1,722,846	233,731	15.70%
Interest Income	5,412	2,500	2,500	0	0.00%
Total Earnings Income	5,412	2,500	2,500	0	0.00%
Inspection Fees	8,602	1,771	4,175	2,404	135.71%
Late Charges	12,211	18,000	18,000	0	0.00%
Project Reimbursement	2,184	2,184	2,184	0	0.00%
Misc Income	1,458	0	0	0	0.00%
Total Other Income	24,455	21,955	24,359	2,404	10.95%
TOTAL REVENUE	1,490,689	1,513,570	1,749,705	236,135	15.60%
Salaries & Wages	384,036	393,925	449,241	55,316	14.04%
Employer Costs	86,383	67,845	71,829	3,984	5.87%
Payroll Taxes	29,270	31,855	35,188	3,333	10.46%
Other Employer Costs	78,913	16,015	10,339	(5,676)	(35.44%)
Pension Expense	68,764	76,338	87,462	11,124	14.57%
Tuition Reimbursement	0	560	560	0	0.00%
Total Employee Services	647,366	586,538	654,619	68,081	11.61%
Recruitment	2,438	2,400	2,400	0	0.00%
Travel/Meetings	863	1,200	1,200	0	0.00%
Office Supplies	5,105	3,000	3,000	0	0.00%
Copy Machine Maintenance	91	120	120	0	0.00%
Telephones	21,848	21,000	22,000	1,000	4.76%
Memberships	1,011	1,225	1,225	0	0.00%
Legal	13,398	12,000	12,000	0	0.00%
Training/Safety	2,517	15,000	15,000	0	0.00%
Consulting	89,833	53,300	30,000	(23,300)	(43.71%)
Total Administrative Services	137,105	109,245	86,945	(22,300)	(20.41%)
Uniforms	4,794	4,800	4,800	0	0.00%
Building/Grounds Maint/Pest Cntr	2,272	2,100	2,100	0	0.00%
Vehicle Maint	13,593	15,000	15,000	0	0.00%
Vehicle Fuel	18,181	24,000	24,000	0	0.00%
Power	162,552	139,998	58,912	(81,085)	(57.92%)
Information System Maint	571	9,617	9,617	0	0.00%
Supplies	17,315	7,200	7,200	0	0.00%
Equipment Rental	1,154	2,400	2,400	0	0.00%
Maintenance/Repairs	224,812	184,000	234,000	50,000	27.17%
Non-routine Maint/Repair	12,188	15,000	15,000	0	0.00%
Chemicals	24,678	54,000	54,000	0	0.00%
Lab Tests	14,996	15,000	15,000	0	0.00%
Removal (Hazardous Waste)	7,668	8,000	8,000	0	0.00%
Permits	43,096	51,250	51,250	0	0.00%
Tools	6,446	3,600	3,600	0	0.00%
Dam Inspection Costs	0	13,700	0	(13,700)	(100.00%)
Total Operational Costs	554,313	549,665	504,879	(44,786)	(8.15%)
Miscellaneous	1,123	3,400	3,400	0	0.00%
Total Other Expenses	1,123	3,400	3,400	0	0.00%
Total Operating Costs	1,339,907	1,248,848	1,249,843	995	0.08%
Surplus/(Deficit)	150,782	264,722	499,862		
Administration Cost Allocation	0	452,787	490,148		
Net of Allocated Costs	150,782	(188,065)	9,714		

RANCHO MURIETA CSD
Drainage
For the Twelve Months Ending Thursday, June 30, 2022
RMCS D 2021-22 Proposed Budget

Description	FY 2019-20	FY 2020-21	FY 2021-22		
	Unaudited Actual	Budget	Budget Proposed	\$ Inc/Dec	% Inc/Dec
Sales Residential	\$178,024	\$180,846	\$170,380	(\$10,466)	(5.79%)
Sales Commercial	32,352	36,345	44,536	8,191	22.54%
Drainage - Property Tax Alloc	0	63,886	82,107	18,221	28.52%
Total General Income	210,376	281,078	297,023	15,946	5.67%
Interest Income	1,401	0	0	0	0.00%
Total Earnings Income	1,401	0	0	0	0.00%
Meter Installation Fee	44,795	0	0	0	0.00%
Inspection Fees	8,602	0	0	0	0.00%
Total Other Income	53,397	0	0	0	0.00%
TOTAL REVENUE	265,175	281,078	297,023	15,946	5.67%
Salaries & Wages	74,748	91,882	104,783	12,901	14.04%
Employer Costs	16,185	16,572	17,592	1,020	6.15%
Payroll Taxes	3,648	7,429	8,207	778	10.47%
Other Employer Costs	15,291	3,528	3,528	0	0.00%
Pension Expense	12,975	17,805	20,403	2,598	14.59%
Total Employee Services	122,848	137,216	154,513	17,297	12.61%
Travel/Meetings	1	0	0	0	0.00%
Legal	2,905	1,750	1,750	0	0.00%
Training/Safety	30	1,000	1,000	0	0.00%
Community Communications	0	8,000	8,000	0	0.00%
Consulting	1,924	17,450	15,750	(1,700)	(9.74%)
Total Administrative Services	4,860	28,200	26,500	(1,700)	(6.03%)
Uniforms	0	400	400	0	0.00%
Power	9,155	9,662	9,465	(197)	(2.04%)
Information System Maint	39	0	0	0	0.00%
Equipment Rental	42	3,000	3,000	0	0.00%
Maintenance/Repairs	6,257	2,250	2,250	0	0.00%
Permits	5,865	5,750	0	(5,750)	(100.00%)
Chemicals	5,887	12,000	12,000	0	0.00%
Lab Tests	0	3,000	3,000	0	0.00%
Tools	2,809	1,600	1,600	0	0.00%
Drainage Improvements	0	1,700	1,700	0	0.00%
Total Operational Costs	30,054	39,362	33,415	(5,947)	(15.11%)
Miscellaneous	13	0	0	0	0.00%
Total Other Expenses	13	0	0	0	0.00%
Total Operating Costs	157,775	204,778	214,428	9,650	4.71%
Surplus/(Deficit)	107,400	76,300	82,595		
Administration Cost Allocation	0	76,299	82,595		
Net of Allocated Costs	107,400	1	0		

RANCHO MURIETA CSD
Solid Waste
For the Twelve Months Ending Thursday, June 30, 2022
RMCS D 2021-22 Proposed Budget

Description	FY 2019-20	FY 2020-21	FY 2021-22		
	Unaudited Actual	Budget	Budget Proposed	\$ Inc/Dec	% Inc/Dec
Sales Residential	\$721,248	\$734,379	\$984,986	\$250,607	34.13%
Total General Income	721,248	734,379	984,986	250,607	34.13%
Interest Income	3,974	1,100	1,100	0	0.00%
Total Earnings Income	3,974	1,100	1,100	0	0.00%
TOTAL REVENUE	725,222	735,479	986,086	250,607	34.07%
Salaries & Wages	1,335	0	0	0	0.00%
Employer Costs	17	0	0	0	0.00%
Payroll Taxes	13	0	0	0	0.00%
Other Employer Costs	2,251	0	0	0	0.00%
Total Employee Services	3,617	0	0	0	0.00%
Travel/Meetings	1	0	0	0	0.00%
CWRS Contract Charges	624,023	673,947	878,876	204,929	30.41%
Total Administrative Services	624,024	673,947	878,876	204,929	30.41%
Information System Maint	32	0	0	0	0.00%
Total Operational Costs	32	0	0	0	0.00%
Miscellaneous	47,461	41,761	43,367	1,606	3.85%
Total Other Expenses	47,461	41,761	43,367	1,606	3.85%
Total Operating Costs	675,134	715,708	922,243	206,535	28.86%
Surplus/(Deficit)	50,088	19,771	63,843		
Administration Cost Allocation	0	36,216	39,204		
Net of Allocated Costs	50,088	(16,445)	24,639		

RANCHO MURIETA CSD
Security
For the Twelve Months Ending Thursday, June 30, 2022
RMCS D 2021-22 Proposed Budget

Description	FY 2019-20	FY 2020-21	FY 2021-22		
	Unaudited Actual	Budget	Budget Proposed	\$ Inc/Dec	% Inc/Dec
Sales Residential	\$1,179,992	\$1,271,694	\$1,296,743	\$25,048	1.97%
Sales Commercial	161,286	209,953	226,823	16,869	8.03%
Security - Property Tax Alloc	0	464,612	452,516	(12,096)	(2.60%)
Total General Income	1,341,278	1,946,259	1,976,081	29,822	1.53%
Interest Income	503	1,200	1,200	0	0.00%
Total Earnings Income	503	1,200	1,200	0	0.00%
Fines/Rule Enforcement	2,100	2,100	2,100	0	0.00%
Late Charges	24,423	24,000	24,000	0	0.00%
Title Transfer Fees	12,950	5,400	5,400	0	0.00%
Security Gate Bar Code Income	7,560	7,800	7,800	0	0.00%
Misc Income	4,173	4,200	4,200	0	0.00%
Total Other Income	51,206	43,500	43,500	0	0.00%
TOTAL REVENUE	1,392,986	1,990,959	2,020,781	29,822	1.50%
Salaries & Wages	662,576	707,190	723,183	15,994	2.26%
Employer Costs	302,020	294,437	195,722	(98,715)	(33.53%)
Payroll Taxes	19,686	61,133	40,813	(20,320)	(33.24%)
Other Employer Costs	75,490	59,045	142,643	83,598	141.58%
Pension Expense	82,700	138,385	149,384	10,999	7.95%
Tuition Reimbursement	0	1,500	1,500	0	0.00%
Total Employee Services	1,142,471	1,261,690	1,253,245	(8,445)	(0.67%)
Clerical Services	40,172	1,200	1,200	0	0.00%
Recruitment	3,107	3,480	3,480	0	0.00%
Travel/Meetings	323	1,000	1,000	0	0.00%
Office Supplies	6,850	6,240	6,240	0	0.00%
Telephones	3,621	3,540	3,780	240	6.78%
Legal	12,030	4,800	4,800	0	0.00%
Training/Safety	1,276	3,600	3,600	0	0.00%
Equipment Maint	1,064	3,000	3,000	0	0.00%
Consulting	8,542	25,000	25,000	0	0.00%
Total Administrative Services	76,986	51,860	52,100	240	0.46%
Uniforms	4,506	3,100	3,100	0	0.00%
Equipment Repairs	5,089	4,800	4,800	0	0.00%
Building/Grounds Maint/Pest Cntr	10,688	7,800	7,800	0	0.00%
Bar Codes	7,675	6,900	6,900	0	0.00%
Vehicle Maint	10,598	9,000	9,000	0	0.00%
Vehicle Fuel	15,506	15,600	15,600	0	0.00%
Vehicle Lease	0	4,762	4,762	0	0.00%
Off Duty Sheriff	3,876	8,000	8,000	0	0.00%
Power	6,974	8,567	7,284	(1,282)	(14.97%)
Information System Maint	17,513	19,054	18,454	(600)	(3.15%)
Total Operational Costs	82,425	87,582	85,700	(1,882)	(2.15%)
Miscellaneous	10,039	8,450	1,200	(7,250)	(85.80%)
Interest Expense	578	750	0	(750)	(100.00%)
Total Other Expenses	10,617	9,200	1,200	(8,000)	(86.96%)
Total Operating Costs	1,312,499	1,410,332	1,392,245	(18,087)	(1.28%)
Surplus/(Deficit)	80,487	580,627	628,536		
Administration Cost Allocation	0	580,627	628,536		
Net of Allocated Costs	80,487	0	0		