



**2010-11
FISCAL YEAR
ANNUAL BUDGET
RANCHO MURIETA COMMUNITY SERVICES DISTRICT**

RESOLUTION # 2010-03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT
APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2010-2011**

WHEREAS, District departments have submitted estimates of budget requirements for Fiscal Year 2010-2011 and those estimates have been reviewed by the General Manager and Finance Committee; and

WHEREAS, the General Manager has submitted the tabulations of said estimates together with proposed revisions to the Board of Directors; and

WHEREAS, the Board of Directors has reviewed and considered the proposed budget for Fiscal Year 2010-2011; and

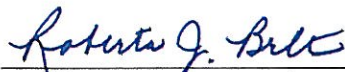
BE IT RESOLVED AND ORDERED that the proposed budget for Fiscal Year 2010-2011, as submitted by the District Finance Officer and as reviewed by the Board of Directors is a proper financial program for the budget period and constitutes the proposed budget for 2010-2011; and

BE IT FURTHER RESOLVED AND ORDERED that a public hearing has been conducted for the budget for the Fiscal Year 2010-2011 on May 19, 2010 at 6:00 p.m. in the Board Room at 15160 Jackson Road, Rancho Murieta, California.

NOW, THEREFORE, it is resolved that the District's 2010-2011 Budget is hereby adopted and ordered filed with the County Auditor of Sacramento County in accordance with Section 5931 of the Government Code.

PASSED AND ADOPTED this 16th day of June 2010, by the following roll call vote:

AYES: Belton, Kjome, Ferraro, Mobley, Taylor
NOES: None
ABSENT: None
ABSTAIN: None



Roberta Belton, President of the Board
Rancho Murieta Community Services District

[SEAL]
Attest:



Suzanne Lindenfeld, District Secretary



Rancho Murieta Community Services District

Mission Statement

The mission of Rancho Murieta Community Services District is to take a leadership role in responding to the needs of the residents. The District will deliver superior community services efficiently and professionally at a reasonable cost while responding to and sustaining the enhanced quality of life the community desires.

Purpose

The Rancho Murieta Community Services District (District) was formed in 1982 by State Government Code 61000 to provide essential services in Rancho Murieta. The District provides the following services:

- Security
- Water supply collection, treatment, and distribution
- Wastewater collection, treatment, and reuse
- Storm drainage collection and disposal
- Solid waste collection

The District encompasses 3,500 acres, five and a half square miles. Land uses included in the approved master plan call for residential development on 1,981 acres of single-family residences, townhouses, apartments, and mobile homes for a total of 5,189 units. The District currently maintains over \$40,000,000 in plant, property, and equipment assets.

Population

Highlights from the Census 2000 demographic profiles show total population in Rancho Murieta at 4,193, with the median age being 49.4 years. The average household size is 2.35. Current estimates indicate Rancho Murieta has 2,500 households with a population of over 6,300.

Latent Powers

In June of 1982, after local registered voters petitioned the County and public hearings were held, the voters approved the formation of the Rancho Murieta Community Services District and elected five directors. The election resulted in voter approval for the District to provide:

Police protection/security services, road construction and maintenance, landscape maintenance, drainage construction and maintenance, public recreation and street lighting.

Subsequently, the voters authorized the District to provide all municipal services authorized in the California Government Code, as well as some special services authorized by the legislature. Those services approved by the voters of Rancho Murieta include:

Fire protection, ambulance, libraries, mosquito abatement, airports, garbage or refuse, transportation services, water and sewer, conversion of existing overhead electric and communication facilities to underground locations, construction improvements of bridges, culverts, curbs, gutters, drains and works incidental to road construction and maintenance.

Later special legislation expanded the District's latent powers to include:

Television and television related services, burglar, and fire alarm facilities, issuance of revenue bonds, enforcement of CC&R's (Covenants, Conditions, and Restrictions), hydroelectric power generating facilities and transmission lines.

Security

Two of the most important reasons for living in Rancho Murieta are the privacy and security. Residents enjoy 24-hour patrol 7 days a week. Entrances into the private residential areas are also staffed 24 hours a day and have automated access lanes for visitors and residents.

Water Source and Storage

The source of water for all uses is primarily the Cosumnes River plus some direct rainfall into reservoir watersheds. State water rights permit diversion for municipal usage only during winter and spring months. Raw water is diverted from the river at Granlees Dam and pumped into reservoirs Calero, Chesbro, and Clementia. When full, these reservoirs have the capacity to supply all municipal needs at full build-out, with reasonable conservation practices, for at least two years.

Water Treatment and Distribution

Raw water, primarily from reservoirs Calero and Chesbro, is treated to potable standards at a treatment plant located at the north end of Clementia reservoir.

Wastewater Collection, Storage, and Reuse

Imposed at the formation of Rancho Murieta, state regulations prohibit any discharge of wastewater into the Cosumnes River. Regulations require treated wastewater to be used for irrigation of golf courses.

When needed for irrigation, the stored, partially treated wastewater is processed through a state-of-the-art tertiary system. The golf courses use this treated effluent to supplement and/or replace raw river water and to reduce wastewater reservoir levels.

Storm Drainage

Storm water and irrigation runoff is collected in the drainage system throughout the community. A major component of Rancho Murieta's storm drainage system is the extensive amount of natural swales, streams, and tributaries. Runoff is filtered through detention ponds prior to being returned to the Cosumnes River. In addition, the District maintains levees that protect the low-lying areas from flooding.

Solid Waste

In 2005 the District added Solid Waste Collection and Disposal to the services it provides for the community. Under a 10 year contract with the District, California Waste Recovery Systems provides solid waste collection and disposal services to residents of Rancho Murieta.

Governance

The affairs of the District are directed by a five member Board of Directors elected at large by the registered voters residing in the District. The people who are elected are residents and have the same concerns as residents. The board members serve four-year staggered terms. The District board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the District's general manager. The District's general manager is responsible for carrying out the policies and ordinances of the District board, for overseeing the day-to-day operations of the District, and for appointing the heads for the various departments.

All business of the District is conducted at regular, monthly meetings of the Board. These regular meetings are held the third Wednesday of every month at the District Office located at 15160 Jackson Road with the public session starting at 5:00 p.m. All meetings are open to the public.

Long Term Financial Planning

The Board of Directors elected to map out the District's future through a facilitated strategic planning process in the fall of 2003. The purpose was to find ways of assuring that the community's needs in all areas would continue to be met in the future, effectively and efficiently. A product of the completed strategic plan was a list of specific action items that identified work responsibilities and targeted schedules. One of those action items is a Financial Master Plan. The District has many of the components of a Financial Master Plan, but desires to combine those separate components into a single master plan document that will portray in clear form the complete financial situation of the agency.

In addition, the District currently maintains over \$40,000,000 in plant, property, and equipment assets. As such, the District adopted Reserve Policy 2010-05, a financial policy guided by sound accounting principles of public fund management. The policy establishes several reserve funds to minimize adverse annual budgetary impacts from anticipated and unanticipated District expenses.

The following reserves are covered under the policy:

- Capital Replacement Fee Reserve (Water, Sewer and Security) – fees are collected for the future replacement of existing facilities and major equipment.
- Capital Improvement Fee Reserve – provide funds for the orderly and timely expansion of the District's facilities to meet future demand and to maintain and/or improve the District's existing level of service.
- Water Augmentation Fee Reserve – provides funds for the orderly and timely expansion of the District's water supply system to meet future demands of the undeveloped lands within the District's existing boundaries during an equivalent 1976-77 drought event.

- Capital Improvement Connection Fee Reserve (Water and Sewer) - fees previously collected as a primary source of funds for the development of additional water and wastewater capacity and is set at a level which will defray the costs of providing additional: treatment and/or reclamation facilities, major trunk and transmission pipelines and facilities for pumping when such facilities are needed.
- Rate Stabilization Fund Reserve (Water, Sewer and Security) – offsets revenue shortages due to economic hardships and/or unforeseen major expenses.

Cash Management Policies and Practices

The District's Investment Policy 2010-04 is a conservative policy guided by three principles of public fund management. In specific order of importance the three principles are:

1. Safety of Principal. Investments shall be undertaken in a manner which first seeks to preserve portfolio principal.
2. Liquidity. Investments shall be made with maturity dates that are compatible with cash flow requirements and which will permit easy and rapid conversion into cash, at all times, without a substantial loss of value.
3. Return on Investment. Investments shall be undertaken to produce an acceptable rate of return after first consideration for principal and liquidity.

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The District reports its investments at fair value based on quoted market information obtained from fiscal agents or other sources.

Sample Bill

June 25, 2010



Rancho Murieta Community Services District

Adopted Monthly Rates with WTP1 and VVR Irrigation Field Debt Service July 1, 2010

Average Monthly Customer Bill		Current Monthly Rates July 1, 2009	Adopted Monthly Rates with WTP1 and VVR Irrigation Field Debt Service July 1, 2010	% Change
Residential Metered Lot				
Water	CF			
Average Usage in CF	1954	48.26	51.77	7.3%
Averaged over 12 months				
old rate (\$27.36 Flat rate + .0107 Usage)				
new rate (\$29.30 Flat rate + .0115 Usage)				
Sewer		41.57	44.90	8.0%
Solid Waste (avg. 64 Gallon Container)		19.22	19.22	0.0%
Security Tax (Maximum Tax Ceiling \$24.87)		23.89	24.07	0.8%
Drainage Tax (Maximum Tax Ceiling \$4.37)		4.20	4.20	0.0%
		\$ 137.14	\$ 144.16	
% Change over prior year				5.12%
Murieta Village Lot				
Water	CF			
Average Usage in CF	643	34.24	36.69	7.2%
Averaged over 12 months				
old rate (\$27.36 Flat rate + .0107 Usage)				
new rate (\$29.30 Flat rate + .0115 Usage)				
Sewer		41.57	44.90	8.0%
Solid Waste (avg. 64 Gallon Container)		19.22	19.22	0.0%
Security Tax (Maximum Tax Ceiling \$6.00)		5.76	5.80	0.7%
Drainage Tax (Maximum Tax Ceiling \$2.92)		2.80	2.80	0.0%
		\$ 103.59	\$ 109.41	
% Change over prior year				5.62%
Vacant or Unmetered Lot				
Security Tax (Maximum Tax Ceiling \$19.90)		18.75	18.89	0.8%
* 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 \$4.37)		4.20	4.20	0.0%
		\$24.61	\$24.75	
% Change over prior year				0.57%

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

denotes increase in rates



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY COMBINED FUNDS

	<i>Actual</i> 2008-09	<i>Adopted</i> Budget 2009-10	<i>Projected</i> 2009-10	<i>%</i> Variance 2008-09	<i>Adopted</i> Budget 2010-2011	<i>% Change</i> Projected 2009-10
Revenues:						
Service Charges	4,301,853	4,315,549	4,328,327	0.3%	4,451,210	2.8%
Property Taxes	596,200	505,500	505,500	0.0	534,500	5.7
Interest Earnings	5,416	2,060	1,672	-18.8	1,460	-12.7
Other Charges / Reimbursements	112,198	81,302	102,274	25.8	77,064	-24.6
Total Revenues:	5,015,667	4,904,410	4,937,773	0.7%	5,064,234	2.6%
Expenditures:						
Total Operating Expenses:	4,697,092	4,900,824	4,729,178	-3.5%	5,071,200	7.2%
Initial Overage (Deficit)	318,575	3,586	208,595	5716.2	(6,966)	-103.3
Trans from Misc Reserves	0	0	0	0.0	0	0.0
Trans from Rate Stab. Fund	0	0	0	0.0	0	0.0
Transfer from Fund Balance	0	0	0	0.0	8,750	
Net Income (Loss)	318,575	3,586	208,595	5716.2	1,784	-99.1
Rate Transfers to Repl Reserves	0	417,000	450,450	8.0	467,027	3.7
Add'l Transfers to Repl Reserves	0	0	0	0.0	0	0.0
Depreciation	1,206,955	1,057,320	1,089,177	3.0%	1,080,000	-0.8%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SECURITY FUND

	<i>Actual</i> 2008-09	<i>Adopted</i> Budget 2009-10	<i>Projected</i> 2009-10	<i>%</i> Variance 2009-10	<i>Adopted</i> Budget 2010-11	<i>% Change</i> Projected 2009-10	<i>% Change</i> Budget 2009-10
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Revenues:

Residential Special Taxes	933,282	937,200	935,287	-0.2%	943,920	0.9%	0.7%
Commercial Special Taxes	155,244	154,800	155,168	0.2	156,360	0.8	1.0%
Late Charges	29,612	21,578	27,610	28.0	21,840	-20.9	1.2%
Title Transfer Fees	3,000	1,800	4,655	158.6	2,400	-48.4	33.3%
Bar Code Income	6,420	6,600	7,430	12.6	6,600	-11.2	0.0%
Fines, Enforcement	2,100	2,100	2,100	0.0	2,100	0.0	0.0%
Special Events Permits	0	1,700	0	-100.0	0	0.0	-100.0%
Interest Income	590	180	156	-13.1	100	-36.1	-44.4%
Misc	4,583	4,152	6,171	48.6	4,140	-32.9	-0.3%
Operating Revenues	1,134,831	1,130,110	1,138,577	0.7%	1,137,460	-0.1%	0.7%

Expenditures:

Security Gates	<i>08-09 Actual</i>	<i>09-10 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>10-11 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	259,437	267,300	264,156	-1.2%	273,900	3.7%	2.5%
Employers Costs	146,841	175,800	162,837	-7.4	166,600	2.3	-5.2%
Information Systems Maint	2,720	6,700	6,105	-8.9	6,700	9.7	0.0%
Equipment Repairs	12,802	35,300	28,168	-20.2	23,300	-17.3	-34.0%
Bar Codes	3,292	4,300	3,211	-25.3	4,950	54.2	15.1%
Telephones	3,315	2,700	3,092	14.5	3,000	-3.0	11.1%
Building Maint	2,417	2,400	2,406	0.3	2,400	-0.2	0.0%
Power	2,865	2,935	2,935	0.0	3,310	12.8	12.8%
Uniforms	894	2,400	1,960	-18.3	2,400	22.4	0.0%
Supplies	2,630	1,800	2,194	21.9	1,800	-17.9	0.0%
Training/Safety	463	1,000	824	-17.6	1,000	21.4	0.0%
Other	1,869	2,700	1,497	-44.5	3,700	147.1	37.0%
Subtotals	439,545	505,335	479,385	-5.1%	493,060	2.9%	-2.4%

Security Patrol	<i>08-09 Actual</i>	<i>09-10 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>10-11 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	216,826	224,200	221,614	-1.2%	224,400	1.3%	0.1%
Employers Costs	127,854	129,200	124,802	-3.4	113,800	-8.8	-11.9%
Vehicle Fuel	16,851	18,000	10,530	-41.5	15,900	51.0	-11.7%
Off Duty Sheriff Patrol	14,155	11,700	5,900	-49.6	11,700	98.3	0.0%
Vehicle Maint.	7,881	6,700	4,698	-29.9	6,700	42.6	0.0%
Information Systems Maint	7,435	7,500	6,176	-17.7	7,500	21.4	0.0%
Training/Safety	1,838	1,320	1,391	5.4	1,320	-5.1	0.0%
Safety Center	3,013	3,000	2,915	-2.8	3,300	13.2	10.0%
Uniforms	1,602	2,400	2,021	-15.8	2,400	18.8	0.0%
Telephones	2,374	2,400	2,891	20.5	2,400	-17.0	0.0%
Equipment Repairs	515	1,100	1,065	-3.1	1,100	3.2	0.0%
Supplies	1,454	900	1,944	116.0	1,500	-22.8	66.7%
Other	3,021	25,000	24,077	-3.7	3,000	-87.5	-88.0%
Subtotals	404,819	433,420	410,023	-5.4%	395,020	-3.7%	-8.9%

BUDGET SUMMARY - SECURITY FUND

	<i>Actual</i> 2008-09	<i>Adopted</i> Budget 2009-10	<i>Projected</i> 2009-10	<i>%</i> Variance 2009-10	<i>Adopted</i> Budget 2010-11	<i>% Change</i> Projected 2009-10	<i>% Change</i> Budget 2009-10
Security Administration	<i>08-09 Actual</i>	<i>09-10 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>10-11 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	39,656	38,300	39,369	2.8%	76,400	94.1%	99.5%
Employers Costs	18,729	22,300	18,432	-17.3	39,100	112.1	75.3%
Insurance	4,476	3,900	4,479	14.8	4,500	0.5	15.4%
Legal/Consulting	11,896	3,150	2,195	-30.3	3,150	43.5	0.0%
Supplies	586	1,800	578	-67.9	1,800	211.4	0.0%
Telephones	620	1,400	652	-53.5	720	10.5	-48.6%
Information System Maint	2,825	3,000	10,219	240.6	3,000	-70.6	0.0%
Training/Safety	503	1,200	1,450	20.8	1,200	-17.2	0.0%
Travel/Meetings	0	800	648	-19.1	800	23.5	0.0%
Uniforms	0	400	304	-24.0	400	31.6	0.0%
Bad Debts	0	600	371	-38.2	600	61.8	0.0%
Equipment Maint	67	600	481	-19.8	600	24.7	0.0%
Other	89	600	424	-29.4	600	41.6	0.0%
Subtotals	79,447	78,050	79,600	2.0%	132,870	66.9%	70.2%
Operating Expenses	923,811	1,016,805	969,009	-4.7%	1,020,950	5.4%	0.4%
General Fund Net Allocation	78,999	113,115	99,792	-11.8	116,043	16.3	2.6%
Total Expenses	1,002,810	1,129,920	1,068,800	-5.4%	1,136,993	6.4%	0.6%
Initial Overage(Deficit)	132,021	190	69,777	36697.8%	467	-99.3%	146.5%
<i>Transfer from Misc Reserves</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>		
<i>Transfer from Rate Stab Resr</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>		
Net Income (Loss)	132,021	190	69,777	36697.8%	467	-99.3%	146.5%
Depreciation	43,064	46,320	34,539	-25.4%	36,000	4.2%	-22.3%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - WATER FUND

June 25, 2010

	<i>Actual</i> 2008-09	<i>Adopted</i> Budget 2009-10	<i>Projected</i> 2009-10	<i>%</i> Variance 2009-10	<i>Adopted</i> Budget 2010-11	<i>% Change</i> Projected 2009-10	<i>% Change</i> Budget 2009-10
Revenues:							
Residential Sales	1,262,445	1,250,806	1,242,412	-0.7%	1,318,900	6.2%	5.4%
Commercial Sales	150,407	142,759	154,019	7.9	154,800	0.5	8.4%
Other Sales	7,991	7,590	7,614	0.3	7,590	-0.3	0.0%
Availability Fees	440	500	410	-18.0	440	7.3	-12.0%
Late Charges	14,807	10,789	13,803	27.9	11,160	-19.1	3.4%
Telephone Line Contracts	4,985	4,980	4,987	0.1	4,980	-0.1	0.0%
Meter Installation Fees	0	1,000	0	-100.0	0	0.0	-100.0%
Interest Income	1,185	700	550	-21.4	560	1.8	-20.0%
Inspection Fees	127	1,265	0	-100.0	0	0.0	-100.0%
Project Reimbursement	6,188	0	0	0.0	0	0.0	0.0%
Other	9,049	4,500	7,575	68.3	4,500	-40.6	0.0%
Operating Revenues	1,457,624	1,424,889	1,431,371	0.5%	1,502,930	5.0%	5.5%

Expenditures:

Water Source of Supply	08-09 Actual	09-10 Budget	Projected	Variance	10-11 Budget	Variance	Variance
Wages	32,513	36,100	14,740	-59.2%	38,500	161.2%	6.6%
Employers Costs	11,811	18,000	8,253	-54.1	16,700	102.3	-7.2%
Power	50,459	46,671	40,285	-13.7	40,690	1.0	-12.8%
Dam Inspection	36,122	33,000	39,012	18.2	39,500	1.3	19.7%
Chemicals	1,800	13,676	12,638	-7.6	18,090	43.1	32.3%
Maint/Repairs	60,135	8,500	14,454	70.0	8,500	-41.2	0.0%
Equipment Rental	1,362	500	5,414	982.8	1,500	-72.3	200.0%
Supplies	542	600	1,115	85.8	600	-46.2	0.0%
Other	109	500	471	-5.8	500	6.2	0.0%
Subtotals	194,853	157,547	136,383	-13.4%	164,580	20.7%	4.5%

Water Treatment	08-09 Actual	09-10 Budget	Projected	Variance	10-11 Budget	Variance	Variance
Wages	118,392	108,090	118,882	10.0%	114,750	-3.5%	6.2%
Employers Costs	45,076	54,120	53,472	-1.2	49,995	-6.5	-7.6%
Power	83,992	89,062	73,297	-17.7	80,020	9.2	-10.2%
Chemicals	91,207	75,000	74,157	-1.1	100,000	34.8	33.3%
Maint/Repairs	106,711	37,000	70,658	91.0	40,000	-43.4	8.1%
Lab Tests	14,391	42,000	32,510	-22.6	42,000	29.2	0.0%
Equipment Rental	3,938	4,000	7,556	88.9	8,000	5.9	100.0%
Supplies	598	2,200	1,550	-29.6	1,100	-29.0	-50.0%
Other	96	1,000	500	-50.0	1,000	100.0	0.0%
Subtotals	464,401	412,472	432,582	4.9%	436,865	1.0%	5.9%

Water Transmission & Distr	08-09 Actual	09-10 Budget	Projected	Variance	10-11 Budget	Variance	Variance
Wages	154,850	187,300	156,540	-16.4%	197,800	26.4%	5.6%
Employers Costs	59,079	93,800	74,203	-20.9	86,600	16.7	-7.7%
Maint/Repairs	56,590	40,000	50,710	26.8	48,000	-5.3	20.0%
Meters/Box/Valve	49,533	40,000	44,207	10.5	47,000	6.3	17.5%
Power	36,358	36,342	34,387	-5.4	34,990	1.8	-3.7%

BUDGET SUMMARY - WATER FUND

June 25, 2010

	<i>Actual</i> 2008-09	<i>Adopted</i> Budget 2009-10	<i>Projected</i> 2009-10	<i>%</i> Variance 2009-10	<i>Adopted</i> Budget 2010-11	<i>% Change</i> Projected 2009-10	<i>% Change</i> Budget 2009-10
Lab Tests	8,139	0	0	0.0	0	0.0	0.0%
Equipment Rental	6,581	8,000	7,277	-9.0	8,000	9.9	0.0%
Road Paving	0	0	8,800	100.0	6,050	-31.3	100.0%
Supplies	3,593	4,000	5,432	35.8	4,000	-26.4	0.0%
Other	1,257	1,000	76	-92.4	1,000	1209.1	0.0%
Subtotals	375,980	410,442	381,632	-7.0%	433,440	13.6%	5.6%

Water Administration	<i>08-09 Actual</i>	<i>09-10 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>10-11 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	66,268	57,800	100,583	74.0%	61,400	-39.0%	6.2%
Employers Costs	47,504	28,900	53,730	85.9	26,600	-50.5	-8.0%
Permits	29,137	36,000	30,786	-14.5	30,000	-2.6	-16.7%
Equipment Maint	8,311	8,000	2,913	-63.6	8,000	174.6	0.0%
Legal/Consulting	9,068	7,000	21,530	207.6	7,000	-67.5	0.0%
Vehicle Fuel	6,822	14,000	8,417	-39.9	7,290	-13.4	-47.9%
Training/Safety	6,626	8,500	8,396	-1.2	7,500	-10.7	-11.8%
Regional Water Authority	0	6,000	6,000	0.0	6,000	0.0	0.0%
Central Ground Water Authority	5,000	6,000	6,000	0.0	6,000	0.0	0.0%
South Area Water Council		6,000	6,000	0.0	6,000	0.0	0.0%
Supplies	4,973	5,500	4,333	-21.2	5,500	26.9	0.0%
Telephones	5,786	6,000	5,789	-3.5	6,000	3.7	0.0%
Information Systems Maint	7,967	5,000	5,068	1.4	7,250	43.1	45.0%
Vehicle Maint.	15,863	7,000	6,484	-7.4	10,000	54.2	42.9%
Tools	4,480	4,000	6,984	74.6	4,000	-42.7	0.0%
CIA Ditch Operations	6,241	3,500	5,593	59.8	3,500	-37.4	0.0%
Uniforms	3,753	4,000	3,614	-9.7	4,000	10.7	0.0%
Conservation	141	4,000	3,650	-8.8	12,750	249.3	218.8%
Travel/Meetings	1,166	1,500	2,549	69.9	1,500	-41.1	0.0%
Bad Debts	0	1,000	216	-78.4	500	131.2	-50.0%
Building Maint	1,138	2,000	945	-52.8	1,210	28.0	-39.5%
Nonroutine Maint/Repair	0	0	0	0.0	25,000	100.0	100.0%
Other	20,943	7,000	5,785	-17.4	7,000	21.0	0.0%
Subtotals	251,187	228,700	295,364	29.1%	254,000	-14.0%	11.1%
Operating Expenses	1,286,421	1,209,160	1,245,961	3.0%	1,288,885	3.4%	6.6%
Reserve Expenditures			18,134				
General Fund Net Alloc	150,985	216,188	190,723	-11.8	221,782	16.3	2.6%
Total Expenses	1,437,406	1,425,348	1,454,818	2.1%	1,510,667	3.8%	6.0%
Initial Overage(Deficit)	20,218	(460)	(23,447)	5002.5%	(7,737)	-67.0%	1583.7%
<i>Transfer from Fund Balance</i>	0	0	0		8,750		
<i>Transfer from Rate Stab Resr</i>	0	0	0		0		
Net Income (Loss)	20,218	(460)	(23,447)		1,013		
Depreciation	507,813	492,000	462,941	-5.9%	456,000		

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SEWER FUND

June 25, 2010

	<i>Actual</i> <i>2008-09</i>	<i>Adopted</i> <i>Budget</i> <i>2009-10</i>	<i>Projected</i> <i>2009-10</i>	<i>%</i> <i>Variance</i> <i>2009-10</i>	<i>Adopted</i> <i>Budget</i> <i>2010-11</i>	<i>% Change</i> <i>Projected</i> <i>2009-10</i>	<i>% Change</i> <i>Budget</i> <i>2009-10</i>
Revenues:							
<i>Residential Service</i>	980,561	973,895	984,398	1.1%	1,014,600	3.1%	4.2%
<i>Commercial Service</i>	105,120	104,021	105,119	1.1	107,160	1.9	3.0%
<i>Availability Fees</i>	490	170	460	170.6	440	-4.3	158.8%
Late Charges	14,807	10,789	13,803	27.9	11,160	-19.1	3.4%
Interest Income	3,190	1,020	850	-16.7	690	-18.8	-32.4%
Project Reimbursement	2,184	2,184	2,184	0.0	2,184	0.0	0.0%
Inspection Fees	127	1,265	0	-100.0	0	0.0	-100.0%
Other	648	0	0	0.0	0	0.0	0.0%
Operating Revenues	1,107,127	1,093,343	1,106,814	1.2%	1,136,234	2.7%	3.9%

Expenditures:

<i>Sewer Collection</i>	<i>08-09 Actual</i>	<i>09-10 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>10-11 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	77,341	101,100	71,516	-29.3%	107,100	49.8%	5.9%
Employers Costs	29,242	50,500	33,885	-32.9	46,700	37.8	-7.5%
Power	14,317	15,584	15,857	1.8	16,190	2.1	3.9%
Maint/Repairs	55,251	27,000	41,053	52.0	27,000	-34.2	0.0%
Equipment Rental	2,196	6,000	5,754	-4.1	6,000	4.3	0.0%
Supplies	155	4,000	2,618	-34.6	4,000	52.8	0.0%
Other	0	2,000	7,402	270.1	2,000	-73.0	0.0%
Subtotals	178,502	206,184	178,085	-13.6%	208,990	17.4%	1.4%

<i>Sewer Treatment & Disposal</i>	<i>08-09 Actual</i>	<i>09-10 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>10-11 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	126,035	165,600	100,278	-39.4%	175,800	75.3%	6.2%
Employers Costs	47,367	82,900	50,710	-38.8	76,800	51.5	-7.4%
Power	108,063	121,942	105,856	-13.2	110,770	4.6	-9.2%
Maint/Repairs	117,022	55,000	87,977	60.0	75,000	-14.8	36.4%
Chemicals	55,966	77,000	69,905	-9.2	79,310	13.5	3.0%
Lab Tests	45,430	45,000	41,179	-8.5	45,000	9.3	0.0%
Supplies	1,741	3,000	1,869	-37.7	3,000	60.5	0.0%
Equipment Rental	4,264	5,000	6,392	27.8	10,000	56.5	100.0%
Sludge Removal Off Site	22,860	19,000	10,897	-42.6	19,000	74.4	0.0%
Subtotals	528,748	574,442	475,063	-17.3%	594,680	25.2%	3.5%

BUDGET SUMMARY - SEWER FUND

June 25, 2010

	<i>Actual</i> 2008-09	<i>Adopted</i> Budget 2009-10	<i>Projected</i> 2009-10	<i>%</i> Variance 2009-10	<i>Adopted</i> Budget 2010-11	<i>% Change</i> Projected 2009-10	<i>% Change</i> Budget 2009-10
Sewer Administration							
Wages	6,873	14,300	33,362	133.3%	15,300	-54.1%	7.0%
Employers Costs	2,043	7,200	13,804	91.7	6,600	-52.2	-8.3%
Equipment Maint	8,359	15,000	13,762	-8.3	15,000	9.0	0.0%
Vehicle Fuel	11,059	17,000	11,428	-32.8	13,290	16.3	-21.8%
Permits	16,586	25,000	23,900	-4.4	25,100	5.0	0.4%
Legal/Consulting	47,132	17,000	32,732	92.5	21,000	-35.8	23.5%
Training/Safety	12,393	5,500	6,510	18.4	6,500	-0.1	18.2%
Supplies	4,144	4,200	3,808	-9.3	4,200	10.3	0.0%
Information Systems Maint	6,001	12,000	11,993	-0.1	8,250	-31.2	-31.3%
Vehicle Maint.	2,405	6,200	5,063	-18.3	8,200	62.0	32.3%
Tools	3,234	5,000	4,357	-12.9	5,000	14.8	0.0%
Telephones	4,900	4,500	5,146	14.4	4,500	-12.6	0.0%
Uniforms	2,796	3,400	3,225	-5.1	3,400	5.4	0.0%
Travel/Meetings	1,415	1,700	1,878	10.5	1,700	-9.5	0.0%
Building Maint	1,138	1,000	786	-21.4	1,000	27.2	0.0%
Bad Debts	0	1,000	236	-76.4	600	154.2	-40.0%
Sewer General Fine	50,000	0	0		0	0.0	0.0%
Nonroutine Maint/Repair	0	0	0	0.0	20,000	100.0	100.0%
Other	17,494	3,000	1,801	-40.0	3,000	66.5	0.0%
Subtotals	197,972	143,000	173,791	21.5%	162,640	-6.4%	13.7%
Operating Expenses	905,222	923,626	826,939	-10.5%	966,310	16.9%	4.6%
Reserve Expenditures		0	49,904		0		
General Fund Net Allocation	115,546	165,445	145,957	-11.8	169,726	16.3	2.6%
Total Expenses	1,020,768	1,089,071	1,022,800	-6.1%	1,136,036	11.1%	4.3%
Initial Overage(Deficit)	86,359	4,273	84,014	1866.3%	198	-99.8%	-95.4%
<i>Transfer from Misc Reserve:</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>		
<i>Transfer from Rate Stab Res:</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>		
Net Income (Loss)	86,359	4,273	84,014		198		
Depreciation	656,078	519,000	591,697	14.0	588,000	-0.6	-10.8

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - DRAINAGE FUND

June 25, 2010

	<i>Actual</i> <i>2008-09</i>	<i>Adopted</i> <i>Budget</i> <i>2009-10</i>	<i>Projected</i> <i>2009-10</i>	<i>%</i> <i>Variance</i> <i>2009-10</i>	<i>Adopted</i> <i>Budget</i> <i>2010-11</i>	<i>% Change</i> <i>Projected</i> <i>2009-10</i>	<i>% Change</i> <i>Budget</i> <i>2009-10</i>
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Revenues:

Residential Special Taxes	136,081	136,680	136,344	-0.2%	136,800	0.3%	0.1%
Commercial Special Taxes	26,448	26,520	26,460	-0.2	26,520	0.2	0.0%
Interest Income	451	160	116	-27.7	110	-4.9	-31.3%
Inspection Fees	0	0	0	0.0	0	0.0	0.0%
Other	0	0	0	0.0	0	0.0	0.0%
Operating Revenues	162,980	163,360	162,920	-0.3%	163,430	0.3%	0.0%

Expenditures:

	<i>08-09 Actual</i>	<i>09-10 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>10-11 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	43,946	50,442	50,431	0.0	53,540	6.2	6.1%
Employers Costs	16,521	25,256	21,948	-13.1	23,340	6.3	-7.6%
MS4 Permit	0	6,000	3,600	-40.0	8,000	122.2	33.3%
Power	11,813	14,553	11,577	-20.4	11,800	1.9	-18.9%
Chemicals	15,827	16,696	19,760	18.4	5,900	-70.1	-64.7%
Maint/Repairs	7,728	6,000	8,674	44.6	6,000	-30.8	0.0%
Equipment Rental	2,319	1,500	2,542	69.5	1,500	-41.0	0.0%
Improvements	780	5,000	4,748	-5.0	15,540	227.3	210.8%
Legal/Consulting	4,457	2,040	1,560	-23.5	2,000	28.2	-2.0%
Uniforms	313	319	184	-42.3	0		
Bad Debts	0	0	4	0.0	0	-100.0	0.0%
Other	1,316	2,000	524	-73.8	2,000	281.7	0.0%
Subtotals	105,020	129,806	125,552	-3.3%	129,620	3.2%	-0.1%
Operating Expenses	105,020	129,806	125,552	-3.3%	129,620	3.2%	-0.1%
General Fund Net Allocation	23,626	33,829	29,844	-11.8	34,704	16.3	2.6%
Total Expenses	128,646	163,635	155,397	-5.0%	164,324	5.7%	0.4%
Net Income (Loss)	34,334	(275)	7,523	-2832.5%	(894)	-111.9%	224.8%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SOLID WASTE FUND

June 25, 2010

	<i>Actual</i> 2008-09	<i>Adopted</i> <i>Budget</i> 2009-10	<i>Projected</i> 2009-10	<i>%</i> <i>Variance</i> 2009-10	<i>Adopted</i> <i>Budget</i> 2010-11	<i>% Change</i> <i>Projected</i> 2009-10	<i>% Change</i> <i>Budget</i> 2009-10
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Revenues:

Solid Waste Charges	543,344	580,608	580,636	0.0%	583,680	0.5%	0.5%
Other	0	0	0	0.0	0	0.0%	0.0%
Operating Revenues	543,344	580,608	580,636	0.0	583,680	0.5%	0.5%

Expenditures:

	<i>08-09 Actual</i>	<i>09-10 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>10-11 Budget</i>	<i>Variance</i>	<i>Variance</i>
CWRS Contract	480,277	498,852	499,474	0.1%	501,600	0.4%	0.6%
Sac. County Admin. Fee	30,609	31,896	30,946	-3.0	31,080	0.4%	-2.6%
Consulting	1,848	5,000	2,500	-50.0	5,000	100.0%	0.0%
HHW Event	0	20,000	20,000	0.0	20,000	0.0%	0.0%
Bad Debts	0	0	24	0.0	0	-100.0%	0.0%
Total Expenses	512,734	555,748	552,945	-0.5	557,680	0.9%	0.3%
Operating Expenses	512,734	555,748	552,945	-0.5	557,680	0.9%	0.3%
General Fund Net Allocation	25,000	25,000	25,000	0.0	25,000	0.0%	0.0%
Total Expenses	537,734	580,748	577,945	-0.5	582,680	0.8%	0.3%
Net Income (Loss)	5,610	(140)	2,691	-2022.1	1,000	-62.8%	-814.3%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - GENERAL FUND

June 25, 2010

	<i>Actual</i> 2008-09	<i>Adopted</i> Budget 2009-10	<i>Projected</i> 2009-10	% Variance 09-10	<i>Adopted</i> Budget 2010-11	% Change Projected 2009-10	% Change Budget 2009-10
Property Taxes	596,200	505,500	505,500	0.0%	534,500	5.7%	5.7%
Title Transfer Fees	6,000	3,600	9,110	153.1	4,800	-47.3	33.3%
Project Reimbursement	1,800	0	0	0.0	0	0.0	0.0%
CIA Ditch Admin Service Charges	0	1,800	1,800	0.0	0	-100.0	-100.0%
Other	5,761	1,200	1,046	-12.9	1,200	14.7	0.0%
Total Operating Revenues	609,761	512,100	517,456	1.0%	540,500	4.5%	5.5%

Revenues:

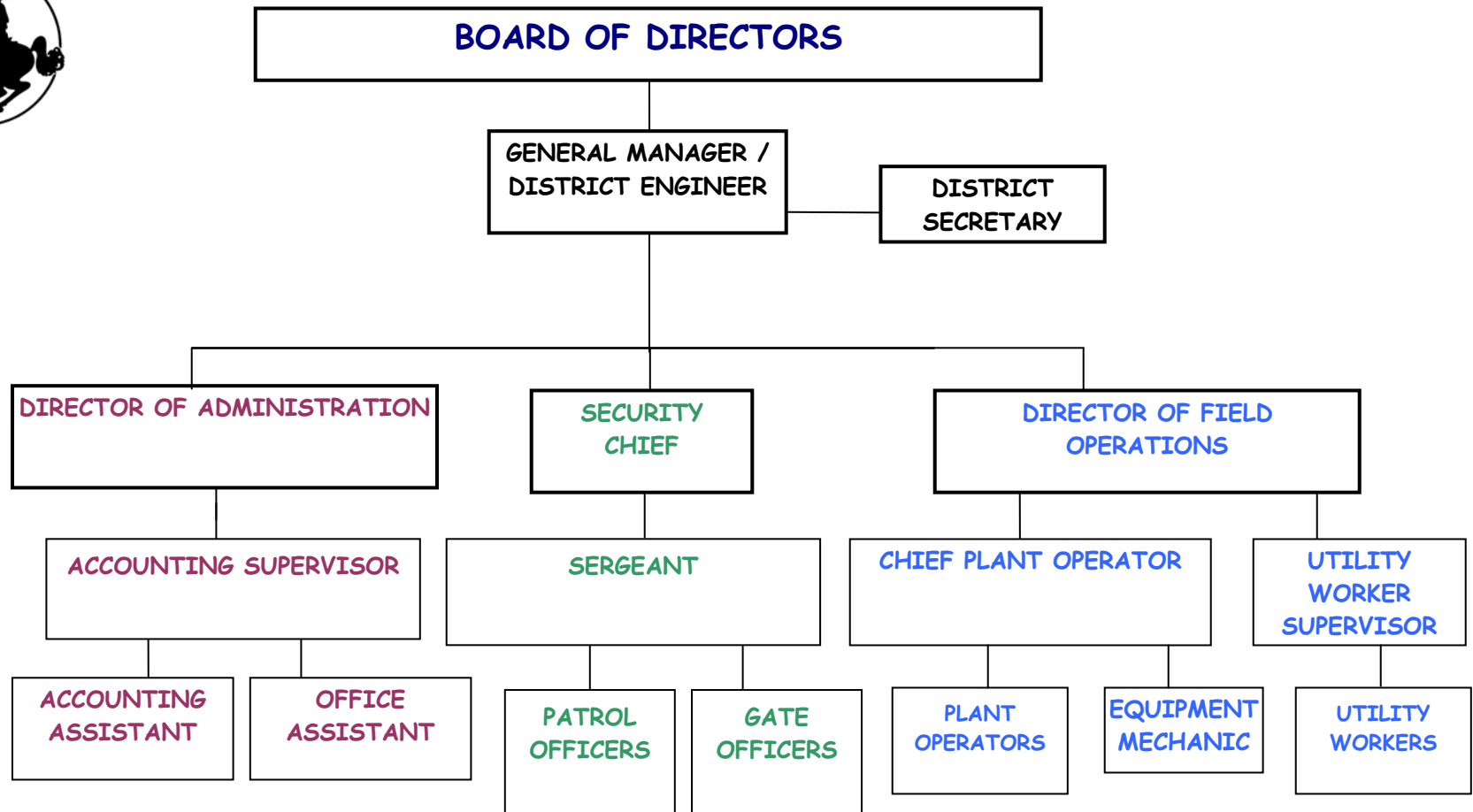
Expenditures:

	08-09 Actual	09-10 Budget	Projected	Variance	10-11 Budget	Variance	Variance
Wages	444,233	459,200	453,993	-1.1%	469,300	3.4%	2.2%
Employers Costs	161,367	228,200	213,971	-6.2	247,200	15.5	8.3%
Liability Insurance	75,101	63,750	63,652	-0.2	58,125	-8.7	-8.8%
Information Systems Maintenance	54,667	80,000	65,511	-18.1	95,000	45.0	18.8%
Community Communications	27,413	19,000	17,320	-8.8	9,900	-42.8	-47.9%
Director Meeting Stipends	15,922	18,000	15,100	-16.1	18,000	19.2	0.0%
Legal	35,893	40,000	25,757	-35.6	44,000	70.8	10.0%
Office Supplies	29,926	24,000	18,672	-22.2	19,200	2.8	-20.0%
Building/Grounds Maintenance	22,730	17,000	20,298	19.4	16,800	-17.2	-1.2%
Postage	18,357	18,600	17,664	-5.0	18,600	5.3	0.0%
Telephones	7,274	8,400	7,286	-13.3	7,800	7.1	-7.1%
Contingency	0	0	0	0.0	10,000	100.0	100.0%
Audit	14,400	15,100	15,100	0.0	15,100	0.0	0.0%
Consulting	1,009	13,000	2,250	-82.7	3,600	60.0	-72.3%
Memberships	9,247	6,000	8,542	42.4	9,300	8.9	55.0%
Training/Safety	8,949	6,000	5,146	-14.2	6,000	16.6	0.0%
Power	7,817	9,047	7,715	-14.7	8,410	9.0	-7.0%
Meetings	4,409	7,200	9,062	25.9	7,200	-20.5	0.0%
Director Expense Reimbursement	2,681	5,000	6,752	35.0	5,000	-26.0	0.0%
Vehicle Fuel	2,894	3,380	2,617	-22.6	3,960	51.3	17.2%
Equipment Maint	1,004	3,000	2,905	-3.2	3,000	3.3	0.0%
Election Costs	4,995	0	0	0.0	5,000	0.0	0.0%
Mail Machine Lease	1,925	2,100	2,863	36.3	2,820	-1.5	34.3%
Copy Machine Maintenance	1,523	1,800	2,618	45.5	4,140	58.1	130.0%
Vehicle Maint	237	500	1,759	251.7	1,100	-37.5	120.0%
Clerical Services	30,916	0	0	0.0	0	0.0	0.0%
Other	19,029	17,400	22,220	27.7	19,200	-13.6	10.3%
Total Operating Expenses	1,003,918	1,065,677	1,008,772	-5.3%	1,107,755	9.8%	3.9%

Overage(Deficit)	(394,157)	(553,577)	(491,316)	-11.2%	(567,255)	15.5%	2.5%
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RANCHO MURIETA COMMUNITY SERVICES DISTRICT

ORGANIZATIONAL CHART



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

POSITION LISTING (headcount)

06/25/10

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	APPROVED	APPROVED	APPROVED	Approved	APPROVED	APPROVED
ADMIN DEPT.						
GENERAL MGR. / DIST. ENGR.	1.0	1.0	1.0	1.0	1.0	1.0
DISTRICT SECRETARY	1.0	1.0	1.0	1.0	1.0	1.0
DIRECTOR OF ADMINISTRATION	1.0	1.0	1.0	1.0	1.0	1.0
ACCOUNTING SUPERVISOR	1.0	1.0	1.0	1.0	1.0	1.0
ACCOUNTING ASSISTANT I,II	1.0	1.0	1.0	1.0	1.0	1.0
OFFICE ASSISTANT I, II	1.0	1.0	1.0	1.0	1.0	1.0
DEPT. SUBTOTAL	6.0	6.0	6.0	6.0	6.0	6.0
WATER/SEWER/DRAINAGE DEPT.						
DIRECTOR OF FIELD OPS	1.0	1.0	1.0	1.0	1.0	1.0
CHIEF PLANT OPERATOR	1.0	1.0	1.0	1.0	1.0	1.0
PLANT OPERATOR I, II, III	4.0	4.0	4.0	5.0	5.0	5.0
EQUIPMENT MECHANIC	1.0	1.0	1.0	1.0	1.0	1.0
UTILITIES SUPERVISOR	1.0	1.0	1.0	1.0	1.0	1.0
UTILITY WORKER I, II, III	3.0	3.0	3.0	3.0	3.0	4.0
TEMP UTILITY WORKER	1.0	1.0	1.0	1.0	1.0	0.5
OPERATOR IN TRAINING	0.0	1.0	1.0	1.0	1.0	1.0
DEPT. SUBTOTAL	12.0	13.0	13.0	14.0	14.0	14.5
SECURITY DEPT.						
CHIEF	1.0	1.0	1.0	1.0	1.0	1.0
SERGEANT-PATROL	1.0	1.0	1.0	1.0	1.0	1.0
PATROL OFFICER	4.0	4.0	4.0	4.0	4.0	5.0
GATE OFFICER	8.0	8.0	8.0	8.0	8.0	8.0
TEMP GATE OFFICER	1.0	1.0	1.0	1.0	1.0	1.0
TEMP GATE OFFICER	1.0	1.0	1.0	1.0	1.0	1.0
DEPT. SUBTOTAL	16.0	16.0	16.0	16.0	16.0	17.0
TOTALS	34.0	35.0	35.0	36.0	36.0	37.5

 This indicates a change.

Rancho Murieta Community Services District
2010-11 Capital Projects List

4-Aug-10

Project Number	Est Qtr	Project Description	Budget Amount	Funding Source	Life Years	Status
Water / Sewer Department						
1	01-03-1	Geographical Information System (GIS)	100,000	Capital Improvement Reserves	N/A	
2	03-06-2	Security Access System - Water & Wastewater Facilities	40,000	Replacement Reserves - Water / Sewer	10	
3	03-07-1	Wastewater PLC upgrade	30,000	Capital Improvement Reserves	10	
4	05-06-1	Granlees Site Access Restriction Improvements	110,000	Capital Improvement Reserves	20	
5	05-07-2	Storm Water NPDES Permit	50,000	Unrestricted Cash	N/A	Completed
6	05-09-2	Sewer Pond 1 cleaning	50,000	Capital Improvement Reserves	20	In Process
7	06-03-1	Granlees Pump Station Rehabilitation	90,000	Replacement Reserves	20	In Process
8	06-04-2	Main Lift North	129,000	Replacement Reserves - Sewer	15	In Process
9	07-01-01	Distribution Sampling Stations (8)	25,000	Capital Improvement Fees	10	In Process
10	08-02-2	Main Lift North Air Scrubber	25,000	Rates/Reserve Borrowing - Sewer	10	
11	08-05-1	WTP Paint & Exterior Siding Repair	30,000	Replacement Reserves - Water	20	
12	08-06-1	WTP Filter Media Replacement	50,000	Replacement Reserves - Water	10	In Process
13	08-07-1	Bobcat Compact Track Loader	54,000	Replacement Reserves - Water & Sewer		
14	09-01-1	2020 Measures	50,000	Other - WSA Fee	N/A	In Process
15	09-02-1	Global Warming/2020 Impacts	50,000	Other - WSA Fee	N/A	In Process
16	09-03-1	Levee Accreditation	120,000	Replacement Reserves - Water	N/A	
17	09-04-2	Ditch Witch FX30 Trailer Vac	45,000	Capital Improvement Fees - Water & Sewer	15	Completed
18	09-05-2	Wastewater Plant Air Drift Barrier	25,000	Replacement Reserves - Sewer	N/A	Completed
19	10-01-1	WWRP Chlorine Scrubber Installation	48,000	Unrestricted Cash		
20	10-02-1	Truck Purchase	30,000	Replacement Reserves		
21	10-03-1	WWRP Painting-Rehab	80,000	Replacement Reserves		
22	10-04-1	WWRP Valve Replacement	79,000	Replacement Reserves		
23	10-05-1	Excavate Sediment out of Calero	20,000	Replacement Reserves		
24	10-06-1	Rehab Calero Siphon Pump Station	50,000	Replacement Reserves		
Department Subtotal			\$ 1,073,000			
Security Department						
25	05-12-3	1st Wireless Network Site Survey, Acquisition & Startup Costs	100,000	Capital Improvement Reserves	15	
26	09-06-3	Security Patrol Vehicle	28,000	Security Replacement Reserves	5	Completed
Department Subtotal			\$ 128,000			
Admin Department						
27	04-12-4	Records Storage Vault	20,000	Capital Improvement Reserves	25	
28	10-07-4	Electronic Document Management System	25,000	Unrestricted Cash		
29	10-08-4	Email Exchange Server	20,000	Unrestricted Cash		
Department Subtotal			\$ 65,000			
2009-10 Grand Totals			\$ 1,266,000			

Project number consists of AA-BB-C
AA - The year the project is to begin
BB - The actual project number assigned for the current year
C - The department requesting the project
1 - Water
2 - Sewer / Drainage
3 - Security
4 - Admin

SECURITY		Current Monthly Special Tax Rates Fiscal Year 2009-10	Adopted Monthly Special Tax Rates Fiscal Year 2010-11	Adopted Monthly Special Tax Rates Maximum ceiling rates Fiscal Year 2010-11
DEVELOPED PROPERTY				Maximum ceiling rates increased 2%
Residential				
Inside Gates				
- Metered	Per Lot	\$23.89	\$24.07	\$24.87
- Unmetered	Per Lot	\$18.75	\$18.89	\$19.90
Outside Gates	Per Lot	\$5.76	\$5.80	\$6.00
Non-Residential				
1 - Highway Retail	Per Building Sq.Ft.	\$0.2153	\$0.2169	\$0.2240
2 - Other Retail/Commercial	"	\$0.0232	\$0.0234	\$0.0242
3 - Industrial/Warehouse/Lt Industrial	"	\$0.0507	\$0.0511	\$0.0527
4 - Office	"	\$0.0121	\$0.0122	\$0.0125
5 - Institutional	"	\$0.0121	\$0.0122	\$0.0125
6 - Public Utility	"	\$0.0386	\$0.0389	\$0.0402
7 - Equestrian Center	"	\$0.0034	\$0.0034	\$0.0036
8 - RMCC	"	\$0.0607	\$0.0612	\$0.0631
9 - Airport	"	\$0.0155	\$0.0156	\$0.0161
UNDEVELOPED PROPERTY				
Inside Gates	Per Acre	\$20.2267	\$20.3784	\$21.0438
Outside Gates	Per Acre	\$3.0141	\$3.0367	\$3.1359

Rancho Murieta Community Services District

June 25, 2010

Security Rates for Fiscal Year Budget 2010-11

Description	A 2010-11 Maximum Special Tax Rates				B 2010-11 Adopted Special Tax Rates			C Current Revenue 2009-10 Rates		B vs. C %	
	Annual \$	Monthly \$	new rate	Annual \$	Monthly \$	Rate	Annual \$	Monthly \$	Change		
Developed Property											
Residential Inside Gates											
Metered	Lots	690,590	24.87	24.87			668,353	24.07	663,378	23.89	0.75
Unmetered	2,314	10,029	19.90	19.90			9,521	18.89	9,450	18.75	0.75
Residential Outside Gates											
Murieta Village - Residential	42	13,608	6.00	6.00			13,162	5.80	13,064	5.76	0.75
Non-Residential											
Airport	Rev C	Sq Ft			Rate						
Catholic Church	SC9 9	68,530	13,240	1,103.33	0.0161	0.0156	12,842	1,070.18	12,747	1,062.22	0.75
Community Church	SC4 4	18,680	2,802	233.50	0.0125	0.0122	2,733	227.72	2,712	226.03	0.75
Country Store / Burger King	SC4 4	1,600	240	20.00	0.0125	0.0122	234	19.51	232	19.36	0.75
Dibiten USA Bus Park 1	SC1 1	5,500	14,784	1,232.00	0.2240	0.2169	14,316	1,193.03	14,210	1,184.15	0.75
Equestrian Center	SC4 4	22,500	3,375	281.25	0.0125	0.0122	3,292	274.29	3,267	272.25	0.75
Mini-Storage	SC7 7	321,800	13,902	1,158.48	0.0036	0.0034	13,228	1,102.33	13,129	1,094.12	0.75
Murieta Plaza	SC3 3	14,400	9,107	758.88	0.0527	0.0511	8,827	735.56	8,761	730.08	0.75
Murieta Village - Homeowners Asc	SC2 2	72,300	20,996	1,749.66	0.0242	0.0234	20,279	1,689.94	20,128	1,677.36	0.75
Pacific Bell Substation	SC4 4	8,025	1,204	100.31	0.0125	0.0122	1,174	97.83	1,165	97.10	0.75
RMA - Homeowners Assoc	SC6 6	2,250	1,085	90.45	0.0402	0.0389	1,050	87.50	1,042	86.85	0.75
RMA Maintenance Area	SC4 4	10,000	1,500	125.00	0.0125	0.0122	1,463	121.91	1,452	121.00	0.75
RMCC	SC3 3	9,675	6,118	509.87	0.0527	0.0511	5,930	494.20	5,886	490.52	0.75
RMTC Training Center	SC8 8	54,425	41,211	3,434.22	0.0631	0.0612	39,940	3,328.37	39,643	3,303.60	0.75
The Villas - Homeowners Assoc	SC5 5	47,550	7,133	594.38	0.0125	0.0122	6,956	579.67	6,904	575.36	0.75
	SC4 4	3,900	585	48.75	0.0125	0.0122	571	47.54	566	47.19	0.75
Undeveloped Property											
Inside Gates											
Estates at Lake Calero	SCA	Acres									
Estates at Lake Clementia / Chesbro	SCA	111.29	28,104	2,341.97	21.04	20.378	27,215	2,267.91	27,012	2,251.03	0.75
Pacific Bay Lot H	SCA	218.03	55,058	4,588.18	21.04	20.378	53,317	4,443.10	52,920	4,410.03	0.75
Pacific Bay Lot J	SCA	0.27	68	5.68	21.04	20.378	66	5.50	66	5.46	0.77
Rancho Murieta LLC Lakeview	SCA	0.45	114	9.47	21.04	20.378	110	9.17	109	9.10	0.77
Residences at Murieta Hill - A	SCA	39.87	10,068	839.02	21.04	20.378	9,750	812.49	9,677	806.44	0.75
Residences at Murieta Hill - B	SCA	145.94	36,854	3,071.14	21.04	20.378	35,691	2,974.25	35,425	2,952.11	0.75
River Canyon Estates	SCA	15.00	3,788	315.66	21.04	20.378	3,668	305.68	3,641	303.40	0.75
Riverview	SCA	238.36	60,192	5,016.01	21.04	20.378	58,289	4,857.40	57,855	4,821.24	0.75
Stathos Villas	SCA	57.35	14,482	1,206.86	21.04	20.378	14,024	1,168.70	13,920	1,160.00	0.75
The Retreats North / East	SCA	17.80	4,495	374.58	21.04	20.378	4,353	362.74	4,320	360.04	0.75
The Retreats West	SCA	23.32	5,889	490.74	21.04	20.378	5,703	475.22	5,660	471.69	0.75
The Terrace / Highlands	SCA	6.61	1,669	139.10	21.04	20.378	1,616	134.70	1,604	133.70	0.75
WM Corp Escuela Site	SCA	145.85	36,831	3,069.24	21.04	20.378	35,666	2,972.19	35,401	2,950.06	0.75
Park Sites	SCA	13.80	3,485	290.40	21.04	20.378	3,375	281.22	3,350	279.13	0.75
Calero Park Lands	SCC	9.47	2,391	199.29	21.04	20.378	2,316	192.98	2,299	191.55	0.75
Clementia Park Lands	SCC	3.14	793	66.08	21.04	20.378	768	63.99	762	63.51	0.75
Murieta Parkway Park Lands	SCC	11.03	2,785	232.11	21.04	20.378	2,697	224.77	2,677	223.10	0.75
Greens/Wetlands Park Site	SCC	21.32	5,384	448.65	21.04	20.378	5,214	434.47	5,175	431.23	0.75
Stonehouse Park Site	SCC	21.19	5,351	445.92	21.04	20.378	5,182	431.82	5,143	428.60	0.75
PTF Driving Range/Parking Lot	SCC	12.58	3,177	264.73	21.04	20.378	3,076	256.36	3,053	254.45	0.75
Outside Gates											
Anderson Lookout Gazebo	SCB	0.01	N/A	N/A	3.14	3.037	N/A	N/A	N/A	N/A	
Anderson Lookout Hill	SCB	17.93	675	56.23	3.14	3.037	653	54.45	648	54.04	0.76
Dibiten USA Bus Park 2	SCB	2.35	88	7.37	3.14	3.037	86	7.14	85	7.08	0.79
Dibiten USA Bus Park 3	SCB	2.11	79	6.62	3.14	3.037	77	6.41	76	6.36	0.75
Murieta Gardens Shopping Center	SCB	52.79	1,987	165.54	3.14	3.037	1,924	160.31	1,909	159.11	0.75
PTF S of Cosumnes	SCB	1.00	38	3.14	3.14	3.037	36	3.04	36	3.01	0.89
RMTC Admin Training Center	SCB	2.41	91	7.56	3.14	3.037	88	7.32	87	7.26	0.81
RMTC South/West of Cosumnes	SCB	39.81	1,498	124.84	3.14	3.037	1,451	120.89	1,440	119.99	0.75
Total Security Revenue			\$1,136,941				\$ 1,100,281		\$ 1,092,090		
Total Residential			\$ 975,323				\$ 943,879		\$ 936,852		
Total Commercial			161,618				156,402		155,238		
			\$ 1,136,941				\$ 1,100,281		\$ 1,092,090		

C = Rate Category

Rev = Revenue Code

40% of golf course drains into the river so that acreage is excluded

WATER	Current Monthly Fiscal Year 2009-10	Adopted Monthly Fiscal Year 2010-11
Usage charge per cubic foot	0.0107	0.0115
Single Family-Residential Base Charge	\$27.36	\$29.30
Airport (Buildings)	\$45.32	\$48.86
Airport (Irrigation)	\$67.42	\$71.75
Burger King/Car Wash	\$36.87	\$39.16
Business Park	\$24.98	\$26.84
Catholic Church	\$71.58	\$76.06
Community Church	\$22.88	\$24.66
Country Store/Gas Station	\$100.68	\$105.26
Equestrian Center	\$290.25	\$301.69
Mini-Storage	\$21.92	\$23.66
Murieta Plaza (Buildings)	\$200.58	\$213.13
Murieta Plaza (Irrigation)	\$91.06	\$94.78
Murieta Village (Clubhouse, Pool, Laundry,RV)	\$95.28	\$102.46
Murieta Village (Irrigation)	\$480.28	\$511.04
RMA (Admin Building)	\$26.67	\$28.58
RMA Maintenance Area	\$27.36	\$29.30
RMA Common Area (Irrigation)	\$423.01	\$451.61
RMCC (Buildings)	\$286.36	\$306.23
RMCC (Irrigation)	\$65.80	\$70.08
RMTC Training Center (Buildings)	\$322.91	\$338.99
RMTC (Irrigation)	\$230.82	\$240.69
Sac Metro Fire Dept	\$24.14	\$25.96
SMUD	\$23.39	\$25.18
The Villas (Buildings)	\$129.38	\$138.72
The Villas (Irrigation)	\$65.36	\$69.72

SEWER	Current Monthly Fiscal Year 2009-10	Adopted Monthly Fiscal Year 2010-11
Regular Residential Unit	41.57	\$44.90
Murieta Village Residential Unit	41.57	\$44.90
Airport	58.88	63.60
Burger King/Car Wash	219.62	237.21
Business Park	91.11	98.41
Catholic Church	41.57	44.90
Community Church	41.57	44.90
Country Store/Gas Station	900.17	972.28
Equestrian Center	1,080.82	1,167.40
Mini-Storage	41.57	44.90
Murieta Plaza	3,584.57	3,871.72
Murieta Village Homeowners Assoc	147.39	159.20
Pac Bell Substation	41.57	44.90
Post Office	41.57	44.90
RMA Homeowners Association	369.77	399.39
RMA Maintenance Area		-
RMCC	1,644.98	1,776.75
RMTC Training Center	2,293.30	2,477.01
RV Lot	41.57	44.90
Sac Metro Fire Dept	42.76	46.19
The Villas Homeowners Assoc	91.11	98.41

DRAINAGE		Current Monthly Special Tax Rates Fiscal Year 2009-10	Adopted Monthly Special Tax Rates Fiscal Year 2010-11	Adopted Monthly Special Tax Rates Maximum ceiling rates Fiscal Year 2010-11
DEVELOPED PROPERTY				Maximum ceiling rates increased 2%
Residential				
<i>Metered Developed</i>	Per Lot	\$4.20	\$4.20	\$4.37
<i>Unmetered Developed</i>	Per Lot	\$4.20	\$4.20	\$4.37
<i>The Villas</i>	Per Lot	\$2.80	\$2.80	\$2.92
<i>Murieta Village</i>	Per Lot	\$2.80	\$2.80	\$2.92
Non Residential				
<i>Retail</i>	Per Acre	\$20.993	\$20.993	\$21.841
<i>Industrial/Warehouse</i>	"	\$22.305	\$22.305	\$23.205
<i>Light Industrial</i>	"	\$17.056	\$17.056	\$17.744
<i>Office</i>	"	\$19.680	\$19.680	\$20.475
<i>Landscaped Areas (golf course & park site)</i>	"	\$3.936	\$3.936	\$4.095
<i>Equestrian Center</i>	"	\$1.518	\$1.518	\$1.580
<i>RMCC (Club house and parking)</i>	"	\$0.000	\$0.000	\$0.000
<i>Airport</i>	"	\$1.749	\$1.749	\$1.820
<i>Geyer Property</i>	"	\$13.120	\$13.120	\$13.650
UNDEVELOPED PROPERTY				
Residential & Non-Residential	Per Acre	\$2.481	\$2.481	\$2.581

Rancho Murieta Community Services District

June 25, 2010

Drainage Rates for Fiscal Year Budget 2010-11

Description	A				B		C		B vs. C
	2010-11 Maximum Special Tax Rates				2010-11 Adopted Special Tax Rates		Current Revenue 2009-10 Rates		%
	Annual \$	Monthly \$	new rate	Annual \$	Monthly \$	Annual \$	Monthly \$	Change	
Developed Property									
Residential									
	Lots								
Developed Lots	2,325	121,923	4.37	4.37	117,180	4.20	117,180	4.20	0.00
Murieta Village [1]	189	6,623	2.92	2.92	6,350	2.80	6,350	2.80	0.00
The Villas	38	1,332	2.92	2.92	1,277	2.80	1,277	2.80	0.00
Geyer Property (acres)	1.0	164	13.65	13.65	157	13.12	157	13.12	0.00
		130,041			124,965		124,965		#DIV/0!
Non-Residential									
	C Acres								
Airport [1]	8	76.28	1,666	138.81	1,820	1,749	1,601	133.41	0.00
Catholic Church	4	2.64	649	54.06	20.475	19,680	623	51.96	-0.01
Community Church	4	0.04	10	0.82	20.475	19,680	9	0.79	-0.35
Country Store / Burger King	1	1.51	396	32.98	21.841	20,993	380	31.70	0.00
Dibiten USA Bus Park 1	4	2.76	678	56.51	20.475	19,680	652	54.32	-0.01
Equestrian Center [1]	6	26.00	493	41.08	1.580	1,519	474	39.49	0.01
Mini-Storage	2	2.95	821	68.45	23.205	22,304	790	65.80	0.00
Murieta Plaza	1	6.54	1,714	142.84	21.841	20,993	1,648	137.29	0.00
Murieta Village - Homeowners Assoc	4	1.30	319	26.62	20.475	19,680	307	25.58	0.02
Park Sites									
Calero Park Lands	5	9.47	466	38.80	4.095	3,936	447	37.29	0.00
Clementia Park Lands	5	3.14	155	12.88	4.095	3,936	148	12.37	0.04
Murieta Parkway Park Lands	5	11.03	542	45.19	4.095	3,936	521	43.43	0.00
Greens/Wetlands Park Site	5	21.32	1,048	87.31	4.095	3,936	1,007	83.92	-0.01
Stonehouse Park Site	5	21.19	1,041	86.78	4.095	3,936	1,001	83.40	0.00
RMA - Homeowners Assoc	4	1.60	393	32.76	20.475	19,680	378	31.49	-0.01
RMA Maintenance Site	2	5.00	1,392	116.03	23.205	22,304	1,338	111.52	0.00
RMCC Club House & parking [1]	7	19.94	0	0.00	0.000	-	0	0.00	0.00
RMCC Golf Course	5	215.44	10,587	882.29	4.095	3,936	10,176	847.97	0.00
RMTC Admin Training Center	3	8.75	1,863	155.26	17.744	17,055	1,791	149.23	0.00
RMTC by Admin Bldg	3	2.41	513	42.76	17.744	17,055	493	41.10	0.01
The Villas - Homeowners Assoc	4	0.21	52	4.30	20.475	19,680	50	4.13	0.07
		24,798				23,834	23,834		
Undeveloped Property									
Uses Drainage System									
Commercial:									
Anderson Lookout Gazebo	0.01	0	0.03	2.581	2,481	0	0.02	0	2.10
Anderson Lookout Hill	17.93	555	46.27	2.581	2,481	534	44.48	534	0.01
Dibiten USA Bus Park 2	2.35	73	6.06	2.581	2,481	70	5.83	70	0.01
Dibiten USA Bus Park 3	2.11	65	5.45	2.581	2,481	63	5.23	63	0.09
Murieta Gardens Shopping Center	52.79	1,635	136.23	2.581	2,481	1,572	130.97	1,572	0.00
Pacific Bay Lot H	0.27	8	0.70	2.581	2,481	8	0.67	8	-0.02
Pacific Bay Lot J	0.45	14	1.16	2.581	2,481	13	1.12	13	-0.32
PTF Driving Range/Parking Lot	12.58	390	32.46	2.581	2,481	375	31.21	375	0.00
Residential:									
PTF S of Cosumnes	1.00	31	2.58	2.581	2,481	30	2.48	30	0.04
Residences at Murieta Hill - A	145.94	4,519	376.61	2.581	2,481	4,345	362.08	4,343	0.04
Residences at Murieta Hill - B	15.00	465	38.71	2.581	2,481	447	37.22	447	-0.01
Riverview	57.35	1,776	148.00	2.581	2,481	1,707	142.29	1,707	0.00
Stathos Villas	17.80	551	45.93	2.581	2,481	530	44.16	530	0.00
The Retreats North / East	23.37	724	60.31	2.581	2,481	696	57.98	696	0.00
The Retreats West	6.61	205	17.06	2.581	2,481	197	16.40	197	0.00
The Terrace / Highlands	100.00	3,097	258.06	2.581	2,481	2,977	248.10	2,977	0.00
Van Vleck	18.10	561	46.71	2.581	2,481	539	44.91	539	-0.01
WM Corp Escuela Site	13.80	427	35.61	2.581	2,481	411	34.24	411	-0.01
Does Not Use Drainage System									
River Canyon Estates	238.36	0	0.00	0.000	0.00	0	0.00	0	0
Estates at Lake Calero	120.76	0	0.00	0.000	0.00	0	0.00	0	0
PTF Cantova/Murieta	0.28	0	0.00	0.000	0.00	0	0.00	0	0
Estates at Lake Clementia / Chesbro	218.03	0	0.00	0.000	0.00	0	0.00	0	0
RMTC South / West of Cosumnes	39.81	0	0.00	0.000	0.00	0	0.00	0	0
Rancho Murieta LLC Lakeview	39.87	0	0.00	0.000	0.00	0	0.00	0	0
Total Drainage Revenue		\$169,934				\$163,312		\$163,310	

[1] Not subject to drainage based on EDU allocation.

Total Residential	\$	142,396	\$	136,843	\$	136,841
Total Commercial		27,539		26,469		26,469
	\$	169,934	\$	163,312	\$	163,310

40% of golf course drains into the river so that acreage is excluded (359.06-143.62=215.44)

SOLID WASTE	Current Monthly	Adopted Monthly
	Fiscal Year 2009-10	Fiscal Year 2010-11
<i>Garbage Collection Service</i>		
38 Gallon Cart	\$ 16.57	\$ 16.57
64 Gallon Cart	\$ 18.15	\$ 18.15
96 Gallon Cart	\$ 27.03	\$ 27.03
<i>Additional Garbage Carts</i>		
38 Gallon Cart	\$ 7.24	\$ 7.24
64 Gallon Cart	\$ 9.08	\$ 9.08
96 Gallon Cart	\$ 19.45	\$ 19.45
<i>Additional Recycling cart(in excess of 1 recycle cart)</i>		
38 Gallon Cart	n/a	n/a
64 Gallon Cart	\$ 5.72	\$ 5.72
96 Gallon Cart	\$ 5.72	\$ 5.72
<i>Additional Green Waste cart(in excess of 2 green waste carts)</i>		
38 Gallon Cart	n/a	n/a
64 Gallon Cart	\$ 5.72	\$ 5.72
96 Gallon Cart	\$ 5.72	\$ 5.72
<i>Discount for Green Waste Exemption</i>		
38 Gallon Cart	\$ (2.00)	\$ (2.00)
64 Gallon Cart	\$ (2.00)	\$ (2.00)
96 Gallon Cart	\$ (2.00)	\$ (2.00)
<i>Sacramento County Surcharge</i>	\$ 1.07	\$ 1.07