

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

15160 JACKSON ROAD  
RANCHO MURIETA, CA. 95683



## SPECIAL BOARD MEETING March 4, 2015 at 4:00 p.m. District Administration Building

**NOTICE IS HEREBY GIVEN** that the President of the Board of Directors of the Rancho Murieta Community Services District has called a Special Meeting of the Board to be held on March 4, 2015 at 4:00 p.m., at the Rancho Murieta Community Services District Board Room at 15160 Jackson Road, Rancho Murieta.

### AGENDA

1. **CALL TO ORDER, ROLL CALL** - Determination of Quorum - President Pasek (**Roll Call**) 4:00
2. **ADOPT AGENDA** (*Motion*) 4:05  
*The running times listed on this agenda are only estimates and may be discussed earlier or later than shown. At the discretion of the Board, an item may be moved on the agenda and or taken out of order. **TIMED ITEMS** as specifically noted, such as Hearings or Formal Presentations of community-wide interest, will not be taken up earlier than listed.*
3. **COMMENTS FROM THE PUBLIC** 4:10  
*For this Special Meeting, members of the public may **ONLY** comment on items specifically agendized. Members of the public wishing to address a specific agendized item are encouraged to offer their public comment during consideration of that item. With certain exceptions, the Board may not discuss or take action on items that are not on the agenda.*  
*If you wish to address the Board at the time of the agendized item, as a courtesy, please state your name and address, and reserve your comments to no more than 3 minutes so that others may be allowed to speak. (5 min.)*
4. **REVIEW 2015-2016 PROPOSED BUDGET** (90 min.) 4:15
5. **DISCUSS COMMUNITY COMMUNICATIONS** (30 min.) 5:45
6. **DIRECTOR COMMENTS/SUGGESTIONS** 6:15
7. **ADJOURNMENT** (*Motion*) 6:20

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District Office at 916-354-3700 or fax 916-354-2082. Requests must be made as soon as possible and at least two (2) full business days before the start of the meeting.

Note: This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of this posting is March 2, 2015. Posting locations are: 1) District Office; 2) Plaza Foods; 3) Rancho Murieta Association; 4) Murieta Village Association.

**March 4, 2015**  
**2015-16 Budget Workshop**

The draft summary budget presented for discussion at today's workshop reflects a total revenue increase of \$141, 590 from the 2014-15 adopted budget. This equates to an overall increase of 2.4%.

**Proposed rate increase by fund:**

	<b>Proposed Rate</b>	<b>Current Rate</b>	<b>\$ Change</b>
Security – increase 2.0%	\$27.47	\$26.93	\$0.54
Water – increase 5.23%			
Base Charge	\$39.41	\$37.77	\$ 1.64
Consumption/cubic foot	\$.0153	\$.0161	\$.0008
WTP Debt Service Charge	\$6.00	\$6.00	\$0.00
Sewer – increase 1.65%	\$45.96	\$45.32	\$0.64
Drainage – increase 2.0%	\$4.82	\$4.73	\$0.09
Solid Waste – increase 2.3%			
64 gallon container	\$21.12	\$20.65	\$0.47

Budget assumptions and cost impact:

<b>Security – Operating Budget Increase \$74,560</b>	<b>Cost Impact</b>
1. Tentative agreement with the union – 5% salary range adjustment	\$27,500
2. Tentative agreement with union – 2% reduction in District Employer Paid Member Contribution for PERS Classic members	(\$10,393)
3. Non-represented salary increase – 3% average	\$6,000
4. 2% reduction in District Employer Paid Member Contribution for non-represented PERS Classic members	(\$3,028)
5. PERS Employer contribution rate of 8.512% plus \$2,573/month for PERS Classic members (2014-15 rate was 13.322% / 2015-16 effective rate 14.073%)	\$6,354
6. Tentative agreement with the union – medical opt out \$350/mo	\$8,400
7. Medical premium / coverage change from 2014 -15	\$10,928
8. Medical premium increase 1/1/16 of 7%	\$10,531
9. Employer costs (taxes and insurance)	\$6,900
10. Telephones – increase due to new cell phones and plan	\$2,020
11. Power – increase for new North Gate power	\$4,600
12. Uniforms – tentative agreement with union on safety/work boots	\$1,700
13. Vehicle Fuel	(\$1,160)
14. Patrol Training	\$3,300
15. Patrol Equipment / Repairs	\$500
16. Security reserve collection decreases \$45,500	

<b>Water – Operating Budget Increase \$45,710</b>	<b>Cost Impact</b>
1. Tentative agreement with the union – 5% salary range adjustment and conversion to 6-step salary range (includes promotion of 1)	\$26,132
2. Tentative agreement with union – 2% reduction in District Employer Paid Member Contribution for PERS Classic members	(\$5,900)
3. Non-represented salary increase – 3% average	\$5,691
4. 2% reduction in District Employer Paid Member Contribution for non-represented PERS Classic members	(\$2,983)
5. PERS Employer contribution rate of 8.512% plus \$3,938/month for PERS Classic members (2014-15 rate was 13.322% / 2015-16 effective rate 14.073%)	\$7,382
6. Tentative agreement with the union – medical opt out \$350/mo	\$5,670
7. Medical premium / coverage change from 2014 -15	(\$585)
8. Medical premium increase 1/1/16 of 7%	\$2,417
9. Employer costs (taxes and insurance)	\$4,187
10. Performance Incentive Plan	\$2,700
11. Tentative agreement with the union – Standby Pay @ \$40/day	\$5,832
12. Power – Source of Supply – est reduction in SMUD surcharge & 2.5% rate increase	(\$40,400)
13. Power – Water Treatment – est increase for new WTP & 2.5% rate increase	\$89,800
14. Power – Transmission & Distribution – 2.5% rate increase	\$1,300
15. Dam Inspection – brought in line with 2013-14 actual	(\$2,980)
16. Taste & Odor Chemicals	(\$32,800)
17. Lab Tests – brought in line with 2013-14 actual	(\$8,000)
18. Taste & Odor Treatment (Ozone)	(\$11,000)
19. Equipment Rental – brought in line with 2014-15 actual	\$7,000
20. Post Repair Road Paving – brought in line with 2013 -14 actual	\$12,000
21. Vehicle Fuel - brought in line with last two years actual	(\$7,460)
22. Training / Safety – brought in line with 2014-15 actual	\$1,800
23. Regional Water Authority – brought in line with last two years actual	(\$6,420)
24. South Area Water Council	(\$6,000)
25. Telephones – increase due to new cell phones and plan	\$2,520
26. Vehicle Maintenance	(\$1,300)
27. Uniforms – tentative agreement with union on safety/work boots	\$1,980
28. Conservation	(\$15,000)
29. Memberships (RWA miscoded to this line item in 2014-15)	\$8,560

<b>Sewer – Operating Budget Increase \$39,750</b>	<b>Cost Impact</b>
1. Tentative agreement with the union – 5% salary range adjustment and conversion to 6-step salary range (includes promotion of 1)	\$18,873
2. Tentative agreement with union – 2% reduction in District Employer Paid Member Contribution for PERS Classic members	(\$4,260)
3. Non-represented salary increase – 3% average	\$4,110
4. 2% reduction in District Employer Paid Member Contribution for non-represented PERS Classic members	(\$2,154)
5. PERS Employer contribution rate of 8.512% plus \$3,938/month for PERS Classic members (2014-15 rate was 13.322% / 2015-16 effective rate 14.073%)	\$5,332
6. Tentative agreement with the union – medical opt out \$350/mo	\$4,095
7. Medical premium / coverage change from 2014 -15	(\$423)
8. Medical premium increase 1/1/16 of 7%	\$1,745
9. Employer costs (taxes and insurance)	\$3,024
10. Performance Incentive Plan	\$1,950
11. Tentative agreement with the union – Standby Pay @ \$40/day	\$4,212
12. Lab Tests – reduction due to new Master Reclamation Permit	(\$22,050)
13. Equipment Maintenance- brought in line with historical trend	\$13,750
14. Vehicle Fuel - brought in line with historical trend	\$2,210
15. Permits – brought in line with historical trend	\$6,500
16. Telephones – increase due to new cell phones and plan	\$1,700
17. Uniforms – tentative agreement with union on safety/work boots	\$900

<b>Drainage – Operating Budget Increase \$6,660</b>	<b>Cost Impact</b>
1. Tentative agreement with the union – 5% salary range adjustment and conversion to 6-step salary range (includes promotion of 1)	\$3,387
2. Tentative agreement with union – 2% reduction in District Employer Paid Member Contribution for PERS Classic members	(\$765)
3. Non-represented salary increase – 3% average	\$738
4. 2% reduction in District Employer Paid Member Contribution for non-represented PERS Classic members	(\$387)
5. PERS Employer contribution rate of 8.512% plus \$3,938/month for PERS Classic members (2014-15 rate was 13.322% / 2015-16 effective rate 14.073%)	\$957
6. Tentative agreement with the union – medical opt out \$350/mo	\$735
7. Medical premium / coverage change from 2014 -15	(\$76)
8. Medical premium increase 1/1/16 of 7%	\$313
9. Employer costs (taxes and insurance)	\$543
10. Performance Incentive Plan	\$350
11. Tentative agreement with the union – Standby Pay @ \$40/day	\$756
12. MS4 Permit	\$1,000
13. Power – brought in line with historical trend plus 2.5% rate increase	(\$3,390)
14. Chemicals – brought in line with historical trend	(\$3,000)
15. Improvements – available balance for projects	\$5,290

<b>Solid Waste – Operating Budget Increase \$17,470</b>	<b>Cost Impact</b>
1. CWRS Contract estimated rate increase of 3.0%	\$16,740
2. Sacramento County estimated rate increase of 2.0%	\$730

<b>Admin (General Fund) – Operating Budget Decrease (\$42,950)</b>	<b>Cost Impact</b>
1. Tentative agreement with the union – 5% salary range adjustment and conversion to 6-step salary range (includes starting rate difference)	\$12,600
2. Tentative agreement with union – 2% reduction in District Employer Paid Member Contribution for PERS Classic members	(\$1,860)
3. 2% reduction in District Employer Paid Member Contribution for non-represented PERS Classic members	(\$7,792)
4. Reorganization Wage reduction & 3% non-represented salary increase combined effect	(\$49,000)
5. PERS Employer contribution rate of 8.512% plus \$3,938/month for PERS Classic members (2014-15 rate was 13.322% / 2015-16 effective rate 14.073%)	\$2,926
6. Medical premium / coverage change from 2014 -15	(\$12,000)
7. Medical premium increase 1/1/16 of 7%	\$3,912
8. Liability Insurance Premium Increase	\$4,310
9. Legal Services	\$12,000
10. Telephones – increase due to new cell phones and plan	\$1,200
11. Consulting	(\$3,000)
12. Training / Safety – brought in line with historical trend	(\$1,200)
13. Power – 2.5% rate increase	\$240
14. Elections costs – removed for non-election year	(\$5,000)
15. Vehicle Maintenance – no vehicles in Admin	(\$1,000)

**Budget unknowns:**

1. Actual Solid Waste contract rate increase
2. Actual Sacramento County Admin Fee increase
3. Final Sacramento County Property Tax estimate
4. Cost of Security camera equipment and data service

**SAMPLE BILL - WORST CASE**  
**March 4, 2015 Budget Workshop**

## Rancho Murieta Community Services District

Average Monthly Customer Bill			Current	Proposed Monthly Rates	\$	%
			Monthly Rates	July 1, 2015	Change	Change
			July 1, 2014	July 1, 2015		
<b>Residential Metered Lot</b>						
<b>Water</b>	Average Usage in CF		1700	1700		
Residential Base			\$ 37.77	\$ 39.41		
old rate	Water Usage	\$ .0153 per cubic foot	26.01			
new rate	Water Usage	\$ .0161 per cubic foot		27.37		
<b>Total Water</b>			\$ 63.78	\$ 66.78	3.00	4.7%
<b>WTP Debt Service Charge (interfund borrowing)</b>			6.00	6.00	-	0.0%
<b>Sewer</b>			45.32	45.96	0.64	1.4%
<b>Solid Waste ( avg. 64 Gallon Container)</b>			20.65	21.12	0.47	2.3%
<b>Security Tax (Maximum Tax Ceiling \$27.47)</b>			26.93	27.47	0.54	2.0%
<b>Drainage Tax (Maximum Tax Ceiling \$4.82)</b>			4.73	4.82	0.09	1.9%
			<b>\$ 161.41</b>	<b>\$ 166.15</b>	<b>\$ 4.74</b>	
% Change over prior year					<b>2.94%</b>	

<b>Murieta Village Lot</b>						
<b>Water</b>	Average Usage in CF		472	472		
Residential Base			\$ 37.77	\$ 39.41		
old rate	Water Usage	\$ .0153 per cubic foot	7.22			
new rate	Water Usage	\$ .0161 per cubic foot		7.60		
<b>Total Water</b>			\$ 44.99	\$ 47.01	2.02	-26.3%
<b>WTP Debt Service Charge (interfund borrowing)</b>			6.00	6.00	-	0.0%
<b>Sewer</b>			45.32	45.96	0.64	1.4%
<b>Solid Waste ( avg. 64 Gallon Container)</b>			20.65	21.12	0.47	2.3%
<b>Security Tax (Maximum Tax Ceiling \$6.62)</b>			6.49	6.62	0.13	2.0%
<b>Drainage Tax (Maximum Tax Ceiling \$3.22)</b>			3.16	3.22	0.06	1.9%
			<b>\$ 120.61</b>	<b>\$ 123.93</b>	<b>\$ 3.32</b>	
% Change over prior year					<b>2.75%</b>	

<b>Vacant or Unmetered Lot</b>						
<b>Security Tax (Maximum Tax Ceiling \$21.97)</b>			21.54	21.97	0.43	2.0%
* <b>Water Standby</b>	\$10.00 PER YEAR		0.83	0.83	-	0.0%
* <b>Sewer Standby</b>	\$10.00 PER YEAR		0.83	0.83	-	0.0%
<b>Drainage Tax (Maximum Tax Ceiling \$4.82)</b>			4.73	4.82	0.09	1.9%
			<b>\$27.93</b>	<b>\$28.45</b>	<b>\$ 0.52</b>	
% Change over prior year					<b>1.86%</b>	

\* 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> 2013-14	<i>Adopted</i> Budget 2014-15	<i>Projected</i> 2014-15	<i>%</i> Variance 2014-15	<i>Proposed</i> Budget 2015-2016	<i>% Change</i> Budget 2014-15
<b>Revenues:</b>						
Service Charges	5,017,966	5,248,330	5,150,959	-1.9%	5,386,160	2.6%
Property Taxes	520,800	519,960	519,960	0.0	528,480	1.6%
Interest Earnings	1,239	670	1,250	86.5	670	0.0%
Other Charges / Reimbursements	120,233	120,330	107,857	-10.4	115,570	-4.0%
<b>Total Revenues:</b>	<b>5,660,237</b>	<b>5,889,290</b>	<b>5,780,025</b>	<b>-1.9%</b>	<b>6,030,880</b>	<b>2.4%</b>
<b>Expenditures:</b>						
<b>Total Operating Expenses:</b>	<b>5,626,446</b>	<b>5,889,332</b>	<b>5,836,549</b>	<b>-0.9%</b>	<b>6,030,619</b>	<b>2.4%</b>
<i>Initial Overage (Deficit)</i>	33,792	(42)	(56,523)	132924.7	261	-714.0
<i>Trans from Rate Stab. Fund</i>	0	0	0	0.0	0	0.0
<i>Transfer from Fund Balance</i>	0	0	0	0.0	0	0.0
<b>Net Income (Loss)</b>	<b>33,792</b>	<b>(42)</b>	<b>(56,523)</b>	<b>132924.7</b>	<b>261</b>	<b>-714.0</b>
<i>Rate Transfers to Repl Reserves</i>	417,000	450,450	450,450	0.0	422,622	-6.2
<i>Add'l Transfers to Repl Reserves</i>	0	0	0	0.0	0	0.0
<i>Inter-fund Borrowing Repayment</i>					185,760	
<i>Security Reserves Collected</i>	0	47,820	47,820	0.0	2,320	-95.1
<b>Depreciation</b>	<b>1,104,507</b>	<b>1,125,288</b>	<b>1,085,284</b>	<b>-3.6%</b>	<b>515,310</b>	<b>-52.5%</b>

## RANCHO MURIETA COMMUNITY SERVICES DISTRICT

### BUDGET SUMMARY - SECURITY FUND

	<i>Actual</i> 2013-14	<i>Adopted</i> Budget 2014-15	<i>Projected</i> 2014-15	<i>%</i> Variance 2014-15	<i>Proposed</i> Budget 2015-16	<i>% Change</i> Projected 2014-15	<i>% Change</i> Budget 2014-15
<b>Revenues:</b>							
<b>Residential Special Taxes</b>	1,017,011	<b>1,029,920</b>	1,030,320	0.0%	<b>1,075,930</b>	4.4%	4.5%
<b>Commercial Special Taxes</b>	168,580	<b>153,290</b>	153,290	0.0	<b>177,970</b>	16.1	16.1%
Late Charges	30,919	<b>36,000</b>	26,095	-27.5	<b>30,000</b>	15.0	-16.7%
Title Transfer Fees	5,700	<b>5,100</b>	5,175	1.5	<b>5,100</b>	-1.4	0.0%
Bar Code Income	7,587	<b>7,800</b>	7,770	-0.4	<b>7,800</b>	0.4	0.0%
Fines, Enforcement	2,100	<b>2,100</b>	2,100	0.0	<b>2,100</b>	0.0	0.0%
Special Events Permits	0	<b>0</b>	0	0.0	<b>0</b>	0.0	0%
Interest Income	513	<b>400</b>	317	-20.8	<b>400</b>	26.2	0.0%
Misc	4,348	<b>4,160</b>	4,158	-0.1	<b>4,160</b>	0.1	0.0%
<b>Operating Revenues</b>	<b>1,236,758</b>	<b>1,238,770</b>	<b>1,229,225</b>	<b>-0.8%</b>	<b>1,303,460</b>	<b>6.0%</b>	<b>5.2%</b>
<b>Expenditures:</b>							
<b>Security Gates</b>	<i>13-14 Actual</i>	<i>14-15 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>15-16 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	281,385	<b>288,300</b>	284,957	-1.2%	<b>302,900</b>	6.3%	5.1%
Employers Costs	180,759	<b>183,200</b>	180,351	-1.6	<b>188,900</b>	4.7	3.1%
Information Systems Maint	2,060	<b>2,800</b>	2,482	-11.3	<b>2,800</b>	12.8	0.0%
Equipment Repairs	16,240	<b>3,300</b>	2,710	-17.9	<b>3,300</b>	21.8	0.0%
Bar Codes	6,162	<b>5,000</b>	4,311	-13.8	<b>5,000</b>	16.0	0.0%
Telephones	3,190	<b>3,100</b>	3,455	11.5	<b>3,600</b>	4.2	16.1%
Building Maint	3,130	<b>3,250</b>	3,272	0.7	<b>3,250</b>	-0.7	0.0%
Power	2,246	<b>5,000</b>	7,744	54.9	<b>9,600</b>	24.0	92.0%
Uniforms	2,223	<b>2,400</b>	2,472	3.0	<b>3,400</b>	37.5	41.7%
Supplies	309	<b>200</b>	200	0.0	<b>200</b>	0.0	0.0%
Training/Safety	50	<b>600</b>	250	-58.3	<b>600</b>	140.0	0.0%
Other	3,447	<b>3,200</b>	6,600	106.2	<b>3,200</b>	-51.5	0.0%
<b>Subtotals</b>	<b>501,201</b>	<b>500,350</b>	<b>498,805</b>	<b>-0.3%</b>	<b>526,750</b>	<b>5.6%</b>	<b>5.3%</b>
<b>Security Patrol</b>	<i>13-14 Actual</i>	<i>14-15 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>15-16 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	235,654	<b>260,300</b>	251,366	-3.4%	<b>277,000</b>	10.2%	6.4%
Employers Costs	124,827	<b>137,600</b>	131,120	-4.7	<b>166,600</b>	27.1	21.1%
Vehicle Fuel	19,366	<b>20,550</b>	19,522	-5.0	<b>19,390</b>	-0.7	-5.6%
Off Duty Sheriff Patrol	3,762	<b>6,000</b>	5,837	-2.7	<b>4,000</b>	-31.5	-33.3%
Vehicle Maint.	9,877	<b>6,700</b>	10,273	53.3	<b>9,600</b>	-6.6	43.3%
Vehicle Lease	3,007	<b>5,970</b>	2,423	-59.4	<b>5,970</b>	146.4	0.0%
Information Systems Maint	7,982	<b>5,000</b>	5,523	10.5	<b>5,000</b>	-9.5	0.0%
Training/Safety	1,890	<b>1,500</b>	1,281	-14.6	<b>4,800</b>	274.6	220.0%
Safety Center	1,974	<b>1,920</b>	2,111	9.9	<b>2,110</b>	0.0	9.9%
Uniforms	1,406	<b>2,400</b>	1,969	-18.0	<b>3,100</b>	57.4	29.2%
Telephones	2,146	<b>2,250</b>	2,374	5.5	<b>3,240</b>	36.5	44.0%
Equipment Repairs	521	<b>1,100</b>	556	-49.5	<b>1,600</b>	187.8	45.5%
Supplies	69	<b>300</b>	278	-7.4	<b>300</b>	8.0	0.0%
Other	420	<b>2,000</b>	1,843	-7.8	<b>2,000</b>	8.5	0.0%
<b>Subtotals</b>	<b>412,900</b>	<b>453,590</b>	<b>436,475</b>	<b>-3.8%</b>	<b>504,710</b>	<b>15.6%</b>	<b>11.3%</b>



## BUDGET SUMMARY - SECURITY FUND

	<i>Actual</i> 2013-14	<i>Adopted</i> Budget 2014-15	<i>Projected</i> 2014-15	<i>%</i> Variance 2014-15	<i>Proposed</i> Budget 2015-16	<i>% Change</i> Projected 2014-15	<i>% Change</i> Budget 2014-15
<b>Security Administration</b>	<b>13-14 Actual</b>	<b>14-15 Budget</b>	<b>Projected</b>	<b>Variance</b>	<b>15-16 Budget</b>	<b>Variance</b>	<b>Variance</b>
Wages	86,500	<b>89,000</b>	94,786	6.5%	<b>91,200</b>	-3.8%	2.5%
Employers Costs	31,910	<b>36,700</b>	35,204	-4.1	<b>31,700</b>	-10.0	-13.6%
Legal/Consulting	2,015	<b>3,500</b>	3,500	0.0	<b>3,500</b>	0.0	0.0%
Supplies	5,811	<b>5,000</b>	6,123	22.5	<b>5,000</b>	-18.3	0.0%
Telephones	407	<b>430</b>	934	117.1	<b>960</b>	2.8	123.3%
Information System Maint	3,208	<b>2,240</b>	2,722	21.5	<b>2,240</b>	-17.7	0.0%
Training/Safety	687	<b>1,200</b>	1,418	18.2	<b>1,200</b>	-15.4	0.0%
Travel/Meetings	2,162	<b>800</b>	617	-22.9	<b>800</b>	29.7	0.0%
Uniforms	396	<b>400</b>	390	-2.5	<b>400</b>	2.6	0.0%
Bad Debts	50	<b>600</b>	927	54.5	<b>0</b>	-100.0	-100.0%
Equipment Maint	3,883	<b>600</b>	670	11.6	<b>600</b>	-10.4	0.0%
Other	3,542	<b>600</b>	600	0.0	<b>600</b>	0.0	0.0%
<b>Subtotals</b>	<b>140,570</b>	<b>141,070</b>	<b>147,890</b>	<b>4.8%</b>	<b>138,200</b>	<b>-6.6%</b>	<b>-2.0%</b>
<b>Operating Expenses</b>	1,054,671	<b>1,095,010</b>	1,083,170	-1.1%	<b>1,169,660</b>	8.0%	6.8%
General Fund Net Allocation	138,284	<b>143,760</b>	138,930	-3.4	<b>133,800</b>	-3.7	-6.9%
<b>Total Expenses</b>	<b>1,192,955</b>	<b>1,238,770</b>	<b>1,222,100</b>	<b>-1.3%</b>	<b>1,303,460</b>	<b>6.7%</b>	<b>5.2%</b>
<b>Initial Overage(Deficit)</b>	43,803	<b>(0)</b>	7,125	0.0%	<b>(0)</b>	-100.0%	608.0%
<b>Transfer from Rate Stab Resr</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		
<b>Net Income (Loss)</b>	<b>43,803</b>	<b>(0)</b>	<b>7,125</b>	<b>-1842263.7%</b>	<b>(0)</b>	<b>-100.0%</b>	<b>-57.7%</b>
Depreciation	33,379	<b>33,468</b>	28,717	-14.2%	<b>33,468</b>	16.5%	0.0%
<b>Security Reserves Collected</b>	<b>0</b>	<b>47,820</b>	<b>47,820</b>		<b>2,320</b>		

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - WATER FUND

March 4, 2015

	Actual 2013-14	Adopted Budget 2014-15	Projected 2014-15	% Variance 2014-15	Proposed Budget 2015-16	% Change Projected 2014-15	% Change Budget 2014-15
<b>Revenues:</b>							
<b>Residential Sales</b>	1,613,832	1,767,340	1,675,424	-5.2%	1,770,180	5.7%	0.2%
<b>Commercial Sales</b>	170,428	186,950	178,499	-4.5	206,430	15.6	10.4%
<b>Other Sales</b>	8,651	8,410	8,675	3.2	8,410	-3.1	0.0%
<b>Availability Fees</b>	340	340	340	0.0	320	-5.9	-5.9%
Late Charges	15,355	18,000	14,598	-18.9	15,000	2.8	-16.7%
Telephone Line Contracts	5,475	5,460	5,545	1.6	5,600	1.0	2.6%
Meter Installation Fees	0	0	1,200	0.0	6,800	466.7	0.0%
Interest Income	245	80	841	951.4	80	-90.5	0.0%
Inspection Fees	0	0	380	0.0	2,150	466.4	0.0%
Project Reimbursement	0	0	139	0.0	0	-100.0	0.0%
Other	7,952	6,000	10,724	78.7	4,500	-58.0	-25.0%
<b>Operating Revenues</b>	<b>1,822,276</b>	<b>1,992,580</b>	<b>1,896,365</b>	<b>-4.8%</b>	<b>2,019,470</b>	<b>6.5%</b>	<b>1.3%</b>

### Expenditures:

<b>Water Source of Supply</b>	13-14 Actual	14-15 Budget	Projected	Variance	15-16 Budget	Variance	Variance
Wages	18,903	10,540	16,288	54.5%	17,750	9.0%	68.4%
Employers Costs	11,039	5,340	8,628	61.6	8,600	-0.3	61.0%
Power	104,002	128,500	126,241	-1.8	88,100	-30.2	-31.4%
Dam Inspection	35,795	38,150	32,872	-13.8	35,170	7.0	-7.8%
Chemicals - Routine	2,572	6,500	3,892	-40.1	6,500	67.0	0.0%
Chemicals - Taste & Odor	39,708	40,000	15,840	-60.4	7,200	-54.5	-82.0%
Maint/Repairs	8,180	10,000	9,888	-1.1	10,000	1.1	0.0%
Equipment Rental	4,058	3,000	4,604	53.5	3,000	-34.8	0.0%
Supplies	291	600	250	-58.3	600	140.0	0.0%
Other	250	250	250	0.0	250	0.0	0.0%
<b>Subtotals</b>	<b>224,798</b>	<b>242,880</b>	<b>218,752</b>	<b>-9.9%</b>	<b>177,170</b>	<b>-19.0%</b>	<b>-27.1%</b>

<b>Water Treatment</b>	13-14 Actual	14-15 Budget	Projected	Variance	15-16 Budget	Variance	Variance
Wages	164,441	121,560	159,647	31.3%	195,300	22.3%	60.7%
Employers Costs	75,171	61,590	71,803	16.6	94,560	31.7	53.5%
Power	77,179	85,500	77,965	-8.8	175,300	124.8	105.0%
Chemicals	90,982	118,000	102,303	-13.3	118,000	15.3	0.0%
Maint/Repairs	57,769	45,070	44,972	-0.2	45,070	0.2	0.0%
Lab Tests	28,390	36,000	24,695	-31.4	28,000	13.4	-22.2%
Equipment Rental	8,165	8,000	8,000	0.0	8,000	0.0	0.0%
Taste & Odor Treatment	15,329	11,000	17,671	60.6	0	-100.0	-100.0%
Supplies	500	500	505	0.9	500	-0.9	0.0%
Other	500	500	500	0.0	500	0.0	0.0%
<b>Subtotals</b>	<b>518,426</b>	<b>487,720</b>	<b>508,061</b>	<b>4.2%</b>	<b>665,230</b>	<b>30.9%</b>	<b>36.4%</b>

<b>Water Transmission &amp; Distr</b>	13-14 Actual	14-15 Budget	Projected	Variance	15-16 Budget	Variance	Variance
Wages	192,189	194,500	208,859	7.4%	177,540	-15.0%	-8.7%
Employers Costs	92,600	98,540	98,450	-0.1	85,960	-12.7	-12.8%
Maint/Repairs	36,275	48,000	32,617	-32.0	48,000	47.2	0.0%
Meters/Box/Valve	50,430	54,000	52,829	-2.2	54,000	2.2	0.0%
Power	41,832	38,700	39,716	2.6	40,000	0.7	3.4%
Equipment Rental	25,309	19,000	25,628	34.9	26,000	1.5	36.8%
Post Repair Road Paving	35,035	24,000	48,650	0.0	36,000	-26.0	50.0%
Supplies	4,416	4,000	3,907	-2.3	4,000	2.4	0.0%
Other	5,780	8,200	5,200	-36.6	8,200	57.7	0.0%
<b>Subtotals</b>	<b>483,865</b>	<b>488,940</b>	<b>515,857</b>	<b>5.5%</b>	<b>479,700</b>	<b>-7.0%</b>	<b>-1.9%</b>

## BUDGET SUMMARY - WATER FUND

March 4, 2015

	<i>Actual</i> 2013-14	<i>Adopted</i> Budget 2014-15	<i>Projected</i> 2014-15	<i>%</i> Variance 2014-15	<i>Proposed</i> Budget 2015-16	<i>% Change</i> Projected 2014-15	<i>% Change</i> Budget 2014-15
<b>Water Administration</b>	<b>13-14 Actual</b>	<b>14-15 Budget</b>	<b>Projected</b>	<b>Variance</b>	<b>15-16 Budget</b>	<b>Variance</b>	<b>Variance</b>
Wages	99,939	111,030	95,369	-14.1%	88,770	-6.9%	-20.0%
Employers Costs	46,140	57,750	55,572	-3.8	44,480	-20.0	-23.0%
Permits	22,581	32,000	35,217	10.1	32,000	-9.1	0.0%
Equipment Maint	11,673	8,000	20,746	159.3	8,000	-61.4	0.0%
Legal/Consulting	48,136	60,500	60,203	-0.5	60,500	0.5	0.0%
Vehicle Fuel	10,379	18,860	10,563	-44.0	11,400	7.9	-39.6%
Training/Safety	11,647	7,500	9,875	31.7	9,300	-5.8	24.0%
Regional Water Authority	4,836	11,420	4,620	-59.5	5,000	8.2	-56.2%
Central Ground Water Authority	6,000	6,000	6,000	0.0	6,000	0.0	0.0%
South Area Water Council	0	6,000	0	-100.0	0	0.0	-100.0%
Supplies	4,980	5,500	5,905	7.4	5,500	-6.9	0.0%
Telephones	7,049	7,080	9,113	28.7	9,600	5.3	35.6%
Information Systems Maint	5,920	6,660	2,397	-64.0	6,660	177.9	0.0%
Vehicle Maint.	13,807	21,300	20,103	-5.6	20,000	-0.5	-6.1%
Tools	9,743	4,000	11,226	180.6	4,000	-64.4	0.0%
CIA Ditch Operations	275	3,500	1,450	-58.6	3,500	141.4	0.0%
Uniforms	4,301	3,000	3,029	1.0	4,980	64.4	66.0%
Conservation	50,535	65,000	38,609	-40.6	50,000	29.5	-23.1%
Travel/Meetings	1,577	1,800	1,820	1.1	1,800	-1.1	0.0%
Copier Maintenance	0	300	300	0.0	300	0.0	0.0%
Memberships	2,472	2,390	10,899	356.0	10,950	0.5	358.2%
Bad Debts	500	500	500	0.0	500	0.0	0.0%
Building Maint	1,601	1,650	1,699	3.0	1,650	-2.9	0.0%
Nonroutine Maint/Repair	89,110	50,000	46,254	-7.5	50,000	8.1	0.0%
Other	10,449	6,000	4,219	-29.7	6,000	42.2	0.0%
<b>Subtotals</b>	<b>463,648</b>	<b>497,740</b>	<b>455,688</b>	<b>-8.4%</b>	<b>440,890</b>	<b>-3.2%</b>	<b>-11.4%</b>
<b>Operating Expenses</b>	1,690,737	1,717,280	1,698,357	-1.1%	1,762,990	3.8%	2.7%
<b>Reserve Expenditures</b>	14,784	0	7,610		0		
General Fund Net Alloc	264,987	275,490	266,225	-3.4	256,400	-3.7	-6.9%
<b>Total Expenses</b>	<b>1,970,509</b>	<b>1,992,770</b>	<b>1,972,193</b>	<b>-1.0%</b>	<b>2,019,390</b>	<b>2.4%</b>	<b>1.3%</b>
<b>Initial Overage(Deficit)</b>	(148,232)	(190)	(75,828)	39735.5%	80	-100.1%	-141.8%
<i>Transfer from Fund Balance</i>	0	0	0		0		
<i>Transfer from Rate Stab Resr</i>	0	0	0		0		
<b>Net Income (Loss)</b>	<b>(148,232)</b>	<b>(190)</b>	<b>(75,828)</b>		<b>80</b>		
Depreciation	482,203	492,000	482,897	-1.9%	481,840		
<b>Replacement Reserves and Debt Service Summary</b>							
Interfund Borrowing Repayment					185,760		
Water Reserves Collected					212,248		

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - SEWER FUND

March 4, 2015

	<i>Actual</i> 2013-14	<i>Adopted</i> <i>Budget</i> 2014-15	<i>Projected</i> 2014-15	<i>%</i> <i>Variance</i> 2014-15	<i>Proposed</i> <i>Budget</i> 2015-16	<i>% Change</i> <i>Projected</i> 2014-15	<i>% Change</i> <i>Budget</i> 2014-15
<b>Revenues:</b>							
<b>Residential Service</b>	1,122,216	<b>1,165,290</b>	1,165,461	0.0%	<b>1,187,670</b>	1.9%	1.9%
<b>Commercial Service</b>	115,076	<b>121,100</b>	121,850	0.6	<b>124,810</b>	2.4	3.1%
<b>Availability Fees</b>	400	<b>400</b>	400	0.0	<b>390</b>	-2.5	-2.5%
Late Charges	15,465	<b>18,000</b>	14,598	-18.9	<b>15,000</b>	2.8	-16.7%
Interest Income	413	<b>140</b>	89	-36.6	<b>140</b>	57.6	0.0%
Project Reimbursement	2,190	<b>2,190</b>	2,190	0.0	<b>2,190</b>	0.0	0.0%
Inspection Fees	0	<b>0</b>	253	0.0	<b>2,150</b>	749.6	0.0%
Other	3,059	<b>0</b>	0	0.0	<b>0</b>	0.0	0.0%
<b>Operating Revenues</b>	<b>1,258,819</b>	<b>1,307,120</b>	<b>1,304,841</b>	<b>-0.2%</b>	<b>1,332,350</b>	<b>2.1%</b>	<b>1.9%</b>

### Expenditures:

<b>Sewer Collection</b>	<i>13-14 Actual</i>	<i>14-15 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>15-16 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	99,669	<b>113,460</b>	98,414	-13.3%	<b>124,280</b>	26.3%	9.5%
Employers Costs	47,673	<b>57,480</b>	49,665	-13.6	<b>60,170</b>	21.2	4.7%
Power	13,263	<b>15,020</b>	15,048	0.2	<b>14,700</b>	-2.3	-2.1%
Maint/Repairs	59,253	<b>40,000</b>	41,602	4.0	<b>40,000</b>	-3.8	0.0%
Equipment Rental	2,206	<b>6,000</b>	8,017	33.6	<b>6,000</b>	-25.2	0.0%
Supplies	1,075	<b>3,300</b>	2,558	-22.5	<b>3,300</b>	29.0	0.0%
Other	0	<b>1,000</b>	1,000	0.0	<b>1,000</b>	0.0	0.0%
<b>Subtotals</b>	<b>223,139</b>	<b>236,260</b>	<b>216,304</b>	<b>-8.4%</b>	<b>249,450</b>	<b>15.3%</b>	<b>5.6%</b>

<b>Sewer Treatment &amp; Disposal</b>	<i>13-14 Actual</i>	<i>14-15 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>15-16 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	122,395	<b>153,980</b>	132,168	-14.2%	<b>186,420</b>	41.0%	21.1%
Employers Costs	60,986	<b>78,010</b>	67,332	-13.7	<b>90,260</b>	34.1	15.7%
Power	128,688	<b>126,000</b>	121,194	-3.8	<b>126,000</b>	4.0	0.0%
Maint/Repairs	62,467	<b>75,000</b>	74,779	-0.3	<b>75,000</b>	0.3	0.0%
Chemicals	64,633	<b>70,300</b>	69,470	-1.2	<b>70,300</b>	1.2	0.0%
Lab Tests	35,356	<b>38,250</b>	57,252	49.7	<b>16,200</b>	-71.7	-57.6%
Supplies	150	<b>900</b>	997	10.8	<b>900</b>	-9.8	0.0%
Equipment Rental	15,811	<b>10,000</b>	9,969	-0.3	<b>10,000</b>	0.3	0.0%
Sludge Removal Off Site	7,325	<b>7,000</b>	10,072	43.9	<b>7,000</b>	-30.5	0.0%
<b>Subtotals</b>	<b>497,811</b>	<b>559,440</b>	<b>543,234</b>	<b>-2.9%</b>	<b>582,080</b>	<b>7.2%</b>	<b>4.0%</b>

## BUDGET SUMMARY - SEWER FUND

March 4, 2015

	<i>Actual</i> 2013-14	<i>Adopted</i> Budget 2014-15	<i>Projected</i> 2014-15	<i>%</i> Variance 2014-15	<i>Proposed</i> Budget 2015-16	<i>% Change</i> Projected 2014-15	<i>% Change</i> Budget 2014-15
<b>Sewer Administration</b>	<b>13-14 Actual</b>	<b>14-15 Budget</b>	<b>Projected</b>	<b>Variance</b>	<b>15-16 Budget</b>	<b>Variance</b>	<b>Variance</b>
Wages	42,032	<b>48,620</b>	41,375	-14.9%	<b>35,510</b>	-14.2%	-27.0%
Employers Costs	18,118	<b>25,230</b>	18,694	-25.9	<b>17,780</b>	-4.9	-29.5%
Equipment Maint	30,388	<b>17,500</b>	32,393	85.1	<b>31,250</b>	-3.5	78.6%
Vehicle Fuel	14,736	<b>12,280</b>	15,042	22.5	<b>14,490</b>	-3.7	18.0%
Permits	30,046	<b>28,600</b>	35,084	22.7	<b>35,100</b>	0.0	22.7%
Legal/Consulting (Engineer)	46,574	<b>80,000</b>	80,000	0.0	<b>80,000</b>	0.0	0.0%
Training/Safety	15,339	<b>12,200</b>	12,200	0.0	<b>12,200</b>	0.0	0.0%
Supplies	4,273	<b>4,200</b>	4,068	-3.1	<b>4,200</b>	3.2	0.0%
Information Systems Maint	4,008	<b>5,010</b>	2,143	-57.2	<b>5,010</b>	133.8	0.0%
Vehicle Maint.	4,080	<b>6,000</b>	7,213	20.2	<b>6,000</b>	-16.8	0.0%
Tools	6,211	<b>4,200</b>	11,864	182.5	<b>4,200</b>	-64.6	0.0%
Telephones	6,238	<b>6,300</b>	6,919	9.8	<b>8,000</b>	15.6	27.0%
Uniforms	4,445	<b>3,400</b>	3,464	1.9	<b>4,300</b>	24.1	26.5%
Travel/Meetings	1,642	<b>2,000</b>	2,070	3.5	<b>2,000</b>	-3.4	0.0%
Building Maint	1,561	<b>1,650</b>	1,670	1.2	<b>1,670</b>	0.0	1.2%
Copier Maintenance	510	<b>800</b>	657	-17.9	<b>800</b>	21.8	0.0%
Memberships	479	<b>400</b>	881	120.2	<b>400</b>	-54.6	0.0%
Bad Debts	300	<b>600</b>	600	0.0	<b>0</b>	-100.0	-100.0%
Sewer General Fine	0	<b>0</b>	0	0.0	<b>0</b>	0.0	0.0%
Nonroutine Maint/Repair	37,739	<b>40,000</b>	46,524	16.3	<b>40,000</b>	-14.0	0.0%
Other	5,192	<b>2,000</b>	2,246	12.3	<b>2,000</b>	-10.9	0.0%
<b>Subtotals</b>	<b>273,910</b>	<b>300,990</b>	<b>325,107</b>	<b>8.0%</b>	<b>304,910</b>	<b>-6.2%</b>	<b>1.3%</b>
<b>Operating Expenses</b>	994,861	<b>1,096,690</b>	1,084,644	-1.1%	<b>1,136,440</b>	4.8%	3.6%
<b>Reserve Expenditures</b>	29,631	<b>0</b>	0		<b>0</b>		
General Fund Net Allocation	202,317	<b>210,340</b>	203,262	-3.4	<b>195,760</b>	-3.7	-6.9%
<b>Total Expenses</b>	<b>1,226,808</b>	<b>1,307,030</b>	<b>1,287,907</b>	<b>-1.5%</b>	<b>1,332,200</b>	<b>3.4%</b>	<b>1.9%</b>
<b>Initial Overage(Deficit)</b>	32,011	<b>90</b>	16,934	18728.5%	<b>150</b>	-99.1%	67.2%
<i>Transfer from Misc Reserve:</i>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		
<i>Transfer from Rate Stab Res</i>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		
<b>Net Income (Loss)</b>	<b>32,011</b>	<b>90</b>	<b>16,934</b>		<b>150</b>		
Depreciation	588,925	<b>599,820</b>	573,670	-4.4	<b>0</b>	-100.0	-100.0

### Replacement Reserves and Debt Service Summary

Sewer Reserves Collected

**208,851**

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - DRAINAGE FUND

March 4, 2015

	<i>Actual</i> 2013-14	<i>Adopted</i> <i>Budget</i> 2014-15	<i>Projected</i> 2014-15	<i>%</i> <i>Variance</i> 2014-15	<i>Proposed</i> <i>Budget</i> 2015-16	<i>% Change</i> <i>Projected</i> 2014-15	<i>% Change</i> <i>Budget</i> 2014-15
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### Revenues:

<b>Residential Special Taxes</b>	150,788	<b>153,650</b>	153,675	0.0%	<b>156,730</b>	2.0%	2.0%
<b>Commercial Special Taxes</b>	29,208	<b>29,810</b>	29,794	-0.1	<b>30,400</b>	2.0	2.0%
Interest Income	68	<b>50</b>	3	-94.9	<b>50</b>	1845.5	0.0%
Inspection Fees	0	<b>0</b>	0	0.0	<b>0</b>	0.0	0.0%
Other	0	<b>0</b>	0	0.0	<b>0</b>	0.0	0.0%
<b>Operating Revenues</b>	<b>180,063</b>	<b>183,511</b>	<b>183,471</b>	<b>0.0%</b>	<b>187,180</b>	<b>2.0%</b>	<b>2.0%</b>

### Expenditures:

	13-14 Actual	14-15 Budget	Projected	Variance	15-16 Budget	Variance	Variance
Wages	47,116	<b>56,730</b>	69,111	21.8	<b>62,140</b>	-10.1	9.5%
Employers Costs	22,141	<b>28,850</b>	31,314	8.5	<b>30,200</b>	-3.6	4.7%
MS4 Permit	4,864	<b>5,000</b>	5,826	16.5	<b>6,000</b>	3.0	20.0%
Power	11,099	<b>13,190</b>	9,635	-27.0	<b>9,800</b>	1.7	-25.7%
Chemicals	1,868	<b>5,400</b>	2,763	-48.8	<b>2,400</b>	-13.1	-55.6%
Maint/Repairs	6,539	<b>11,900</b>	11,224	-5.7	<b>11,900</b>	6.0	0.0%
Equipment Rental	1,411	<b>4,500</b>	9,574	112.8	<b>4,500</b>	-53.0	0.0%
Improvements	12,000	<b>11,040</b>	11,040	0.0	<b>16,330</b>	47.9	47.9%
Legal/Consulting	1,000	<b>2,000</b>	1,882	-5.9	<b>2,000</b>	6.3	0.0%
Uniforms	200	<b>200</b>	200	0.0	<b>200</b>	0.0	0.0%
Tools	3,065	<b>400</b>	893	123.3	<b>400</b>	-55.2	0.0%
Bad Debts	0	<b>0</b>	0	0.0	<b>0</b>	0.0	0.0%
Other	361	<b>1,100</b>	1,100	0.0	<b>1,100</b>	0.0	0.0%
<b>Subtotals</b>	<b>111,662</b>	<b>140,310</b>	<b>154,562</b>	<b>10.2%</b>	<b>146,970</b>	<b>-4.9%</b>	<b>4.7%</b>
<b>Operating Expenses</b>	111,662	<b>140,310</b>	154,562	10.2%	<b>146,970</b>	-4.9%	4.7%
<b>Reserve Expenditures</b>	18,922	<b>0</b>	0		<b>0</b>		
General Fund Net Allocation	41,553	<b>43,200</b>	41,747	-3.4	<b>40,210</b>	-3.7	-6.9%
<b>Total Expenses</b>	<b>172,137</b>	<b>183,510</b>	<b>196,309</b>	<b>7.0%</b>	<b>187,180</b>	<b>-4.7%</b>	<b>2.0%</b>
<b>Net Income (Loss)</b>	<b>7,925</b>	<b>0</b>	<b>(12,838)</b>	<b>0.0%</b>	<b>0</b>	<b>-100.0%</b>	<b>100.0%</b>

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - SOLID WASTE FUND

March 4, 2015

	<i>Actual</i> 2013-14	<i>Adopted</i> <i>Budget</i> 2014-15	<i>Projected</i> 2014-15	<i>%</i> <i>Variance</i> 2014-15	<i>Proposed</i> <i>Budget</i> 2015-16	<i>% Change</i> <i>Projected</i> 2014-15	<i>% Change</i> <i>Budget</i> 2014-15
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### Revenues:

<b>Solid Waste Charges</b>	621,437	<b>631,830</b>	633,232	0.2%	<b>646,920</b>	2.2%	2.4%
Other	385	<b>400</b>	297	-25.8	<b>300</b>	1.1%	-25.0%
<b>Operating Revenues</b>	<b>621,822</b>	<b>632,230</b>	<b>633,529</b>	<b>0.2</b>	<b>647,220</b>	<b>2.2%</b>	<b>2.4%</b>

### Expenditures:

	<i>13-14 Actual</i>	<i>14-15 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>15-16 Budget</i>	<i>Variance</i>	<i>Variance</i>
CWRS Contract	544,782	<b>549,840</b>	551,845	0.4%	<b>566,580</b>	2.7%	3.0%
Sac. County Admin. Fee	34,657	<b>34,920</b>	34,991	0.2	<b>35,650</b>	1.9%	2.1%
Consulting/Legal	1,407	<b>0</b>	0	0.0	<b>0</b>	0.0%	0.0%
HHW Event	12,000	<b>12,000</b>	12,000	0.0	<b>12,000</b>	0.0%	0.0%
Bad Debts	0	<b>0</b>	0	0.0	<b>0</b>	0.0%	0.0%
<b>Total Expenses</b>	<b>592,846</b>	<b>596,760</b>	<b>598,835</b>	<b>0.3</b>	<b>614,230</b>	<b>2.6%</b>	<b>2.9%</b>
<b>Operating Expenses</b>	592,846	<b>596,760</b>	598,835	0.3	<b>614,230</b>	2.6%	2.9%
General Fund Net Allocation	34,060	<b>35,410</b>	34,219	-3.4	<b>32,960</b>	-3.7%	-6.9%
<b>Total Expenses</b>	<b>626,906</b>	<b>632,170</b>	<b>633,055</b>	<b>0.1</b>	<b>647,190</b>	<b>2.2%</b>	<b>2.4%</b>
<b>Net Income (Loss)</b>	<b>(5,085)</b>	<b>60</b>	<b>474</b>	<b>690.0</b>	<b>30</b>	<b>-93.7%</b>	<b>-50.0%</b>



# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - GENERAL FUND

March 4, 2015

	<i>Actual</i>	<i>Adopted</i>		<i>%</i>	<i>Proposed</i>	<i>% Change</i>	<i>% Change</i>
	<i>2013-14</i>	<i>Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
		<i>2014-15</i>	<i>2014-15</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2014-15</i>	<i>2014-15</i>
<b>Revenues:</b>							
Property Taxes	520,800	<b>519,960</b>	519,960	0.0%	<b>528,480</b>	1.6%	1.6%
Title Transfer Fees	11,550	<b>12,000</b>	9,500	-20.8	<b>9,600</b>	1.1	-20.0%
Project Reimbursement	4,948	<b>0</b>	0	0.0	<b>0</b>	0.0	0.0%
Interest	178	120	180	50.0	<b>120</b>	-33.4	0.0%
CIA Ditch Admin Service Charges	1,800	<b>1,800</b>	1,800	0.0	<b>1,800</b>	0.0	0.0%
Other	1,225	<b>1,200</b>	1,156	-3.7	<b>1,200</b>	3.9	0.0%
<b>Total Operating Revenues</b>	<b>540,500</b>	<b>535,080</b>	<b>532,596</b>	<b>-0.5%</b>	<b>541,200</b>	<b>1.6%</b>	<b>1.1%</b>

### Expenditures:

	<i>13-14 Actual</i>	<i>14-15 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>15-16 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	507,214	<b>552,900</b>	466,057	-15.7%	<b>504,100</b>	8.2%	-8.8%
Director Meeting Stipends	13,600	<b>18,000</b>	16,700	-7.2	<b>18,000</b>	7.8	0.0%
Employers Costs	264,092	<b>305,000</b>	249,631	-18.2	<b>303,300</b>	21.5	-0.6%
Liability Insurance	64,610	<b>77,290</b>	81,633	5.6	<b>81,600</b>	0.0	5.6%
Information Systems Maintenance	84,676	<b>79,400</b>	80,436	1.3	<b>79,400</b>	-1.3	0.0%
Community Communications	8,550	<b>5,900</b>	4,096	-30.6	<b>5,900</b>	44.0	0.0%
Legal	29,230	<b>30,000</b>	56,987	90.0	<b>42,000</b>	-26.3	40.0%
Office Supplies	28,916	<b>22,800</b>	21,807	-4.4	<b>22,800</b>	4.6	0.0%
Building/Grounds Maintenance	16,769	<b>17,820</b>	20,713	16.2	<b>17,820</b>	-14.0	0.0%
Postage	21,941	<b>22,200</b>	20,569	-7.3	<b>22,200</b>	7.9	0.0%
Telephones	4,716	<b>4,800</b>	5,011	4.4	<b>6,000</b>	19.7	25.0%
Contingency	12,219	<b>11,000</b>	11,000	0.0	<b>11,000</b>	0.0	0.0%
Audit	14,300	<b>14,300</b>	14,300	0.0	<b>14,300</b>	0.0	0.0%
Consulting	40,120	<b>6,600</b>	6,298	-4.6	<b>3,600</b>	-42.8	-45.5%
Memberships	9,683	<b>9,860</b>	8,683	-11.9	<b>9,860</b>	13.6	0.0%
Training/Safety	4,238	<b>6,000</b>	3,368	-43.9	<b>4,800</b>	42.5	-20.0%
Power	8,299	<b>8,460</b>	8,751	3.4	<b>8,700</b>	-0.6	2.8%
Meetings	9,674	<b>9,000</b>	11,429	27.0	<b>9,000</b>	-21.3	0.0%
Director Expense Reimbursement	6,655	<b>6,600</b>	5,391	-18.3	<b>6,600</b>	22.4	0.0%
Vehicle Fuel	2,914	<b>0</b>	0	#DIV/0!	<b>0</b>	0.0	0.0%
Equipment Maint	1,903	<b>2,000</b>	1,790	-10.5	<b>2,000</b>	11.7	0.0%
Election Costs	0	<b>5,000</b>	1,818	-63.6	<b>0</b>	-100.0	100.0%
Mail Machine Lease	2,803	<b>2,800</b>	3,259	16.4	<b>2,800</b>	-14.1	0.0%
Copy Machine Maintenance	20,530	<b>18,250</b>	18,616	2.0	<b>18,250</b>	-2.0	0.0%
Vehicle Maint	829	<b>1,000</b>	0	-100.0	<b>0</b>	0.0	0.0%
Clerical Services	35,906	<b>0</b>	86,229	0.0	<b>0</b>	-100.0	0.0%
Other	7,317	<b>6,300</b>	12,407	96.9	<b>6,300</b>	-49.2	0.0%
<b>Total Operating Expenses</b>	<b>1,221,702</b>	<b>1,243,280</b>	<b>1,216,980</b>	<b>-2.1%</b>	<b>1,200,330</b>	<b>-1.4%</b>	<b>-3.5%</b>


<b>Overage(Deficit)</b>	(681,201)	<b>(708,200)</b>	(684,384)	<b>-3.4%</b>	<b>(659,130)</b>	<b>-3.7%</b>	<b>-6.9%</b>
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# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## POSITION LISTING (headcount)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	APPROVED	APPROVED	APPROVED	Approved	Approved	Proposed
<b>ADMIN DEPT.</b>						
GENERAL MGR. / DIRECTOR OF ADMIN	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	0.0	0.0
CONTROLLER					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
<b>DEPT. SUBTOTAL</b>	6.0	6.0	6.0	6.0	6.0	6.0
<b>WATER/SEWER/DRAINAGE DEPT.</b>						
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	4.0	4.0	4.0
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	4.0	4.0	4.0	4.0	4.0	4.0
TEMP UTILITY WORKER	0.5	0.5	0.5	0.5	0.5	0.5
OPERATOR IN TRAINING	1.0	0.0	0.0	0.0	0.0	0.0
<b>DEPT. SUBTOTAL</b>	13.5	12.5	12.5	12.5	12.5	12.5
<b>SECURITY DEPT.</b>						
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	5.0	5.0	5.0	5.0	5.0	5.0
GATE OFFICER	8.0	8.0	8.0	8.0	8.0	8.0
PART-TIME 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
<b>DEPT. SUBTOTAL</b>	17.0	17.0	17.0	17.0	17.0	17.0
<b>TOTALS</b>	36.5	35.5	35.5	35.5	35.5	35.5

 This indicates a change.