



Rancho Murieta CSD

**Fiscal Year
2018 – 2019
Proposed
Budget
Presentation**



PRIOR SAMPLE BILL - RESIDENTIAL

Rancho Murieta Community Services District

The estimated overall maximum increase is projected to be \$6.66 per month or 3.90% for an average residential customer with the proposed rate increases & anticipated taxes beginning July 1, 2018.

<i>Residential Metered Lot (Inside Gates)</i>	July 1, 2017	July 1, 2018	% Change
<i>Annual average usage per month in CF</i>	1,426	1,426	
Water			
Residential Base (excluding reserves)	\$ 32.79	\$ 34.52	5.3%
Reserve Contribution	\$ 7.75	\$ 7.75	0.0%
Total Residential Base	\$ 40.54	\$ 42.27	4.3%
Water Usage (old rate of 0.0166 per CF)	\$ 23.67		
Water Usage (proposed rate of 0.0175 per CF)		\$ 24.96	5.4%
Total Water	\$ 64.21	\$ 67.23	4.7%
Water Debt Service Charge (inter-fund borrowing)	\$ 6.00	\$ 6.00	0.0%
Sewer			
Residential Base (excluding reserves)	\$ 39.19	\$ 40.41	3.1%
Reserve Contribution	\$ 6.76	\$ 6.76	0.0%
Total Residential Base	\$ 45.95	\$ 47.17	2.7%
Solid Waste (64 Gallon Container) + Sac County Surcharge	\$ 21.01	\$ 21.76	3.6%
Security Tax (Maximum Tax Ceiling \$29.15)	\$ 28.58	\$ 29.15	2.0%
Drainage Tax (Maximum Tax Ceiling \$5.12)	\$ 5.02	\$ 5.12	2.0%
<i>Total RMCS D Bill</i>	\$ 170.77	\$ 176.43	3.3%
SB-623 / Governor Brown Safe & Affordable Drinking Water Fee		\$ 1.00	
<i>Total RMCS D Bill + State Taxes</i>		\$ 177.43	3.9%



UPDATED SAMPLE BILL - RESIDENTIAL

Rancho Murieta Community Services District

Residential Metered Lot

		Current Monthly Rates	Proposed Monthly Rates	\$	%
		July 1, 2017	July 1, 2018	Change	Change
Water	Average Usage in CF	1,426	1,426		
	Residential Base (excluding reserves)	\$ 32.79	\$ 34.52	\$ 1.73	5.3%
	Reserve Contribution	7.75	7.75	-	0.0%
	Total Residential Base	\$ 40.54	\$ 42.27	\$ 1.73	4.3%
old rate	Water Usage \$0.0166 per cubic foot	23.67			
new rate	Water Usage \$0.0175 per cubic foot		24.96	1.29	5.4%
	Total Water	\$ 64.21	\$ 67.23	\$ 3.02	4.7%
	WTP Debt Service Charge (interfund borrowing)	6.00	6.00	-	0.0%
	Sewer				
	Residential Base (excluding reserves)	39.19	40.41	1.22	3.1%
	Reserve Contribution	6.76	6.76	-	0.0%
	Total Residential Base	\$ 45.95	\$ 47.17	\$ 1.22	2.7%
	Solid Waste (avg. 64 Gallon Container)	21.01	21.67	0.66	3.1%
	Security Tax (Maximum Tax Ceiling \$29.15)	28.58	29.15	0.57	2.0%
	Drainage Tax (Maximum Tax Ceiling \$5.12)	5.02	5.12	0.10	2.0%
		\$ 170.77	\$ 176.34	\$ 5.57	3.26%
	SB 623/Governor Brown Safe & Affordable Drinking Water Fee		\$ 1.00	\$ 1.00	
	Total Potential Bill incl CA Tax		\$ 177.34	\$ 6.57	3.85%



PRIOR SAMPLE BILL - MURIETA VILLAGE

Rancho Murieta Community Services District

The estimated overall maximum increase is projected to be \$5.29 per month or 4.04% for an average Murieta Village customer with the proposed rate increases & anticipated taxes beginning July 1, 2018.

<i>Murieta Village Lot</i>	July 1, 2017	July 1, 2018	% Change
<i>Annual average usage per month in CF</i>	418	418	
Water			
Residential Base (excluding reserves)	\$ 32.79	\$ 34.52	5.3%
Reserve Contribution	\$ 7.75	\$ 7.75	0.0%
Total Residential Base	\$ 40.54	\$ 42.27	4.3%
Water Usage (old rate of 0.0166 per CF)	\$ 6.94		
Water Usage (proposed rate of 0.0175 per CF)		\$ 7.32	5.5%
Total Water	\$ 47.48	\$ 49.59	4.4%
Water Debt Service Charge (inter-fund borrowing)	\$ 6.00	\$ 6.00	0.0%
Sewer			
Residential Base (excluding reserves)	\$ 39.19	\$ 40.41	3.1%
Reserve Contribution	\$ 6.76	\$ 6.76	0.0%
Total Residential Base	\$ 45.95	\$ 47.17	2.7%
Solid Waste (64 Gallon Container) + Sac County Surcharge	\$ 21.01	\$ 21.76	3.6%
Security Tax (Maximum Tax Ceiling \$7.03)	\$ 6.89	\$ 7.03	2.0%
Drainage Tax (Maximum Tax Ceiling \$3.42)	\$ 3.35	\$ 3.42	2.0%
<i>Total RMCS D Bill</i>	\$ 130.68	\$ 134.97	3.3%
SB-623 / Governor Brown Safe & Affordable Drinking Water Fee		\$ 1.00	
<i>Total RMCS D Bill + State Taxes</i>		\$ 135.97	4.0%



UPDATED SAMPLE BILL - MURIETA VILLAGE

Rancho Murieta Community Services District

Murieta Village Lot

		Current Monthly Rates	Proposed Monthly Rates	\$	%
		July 1, 2017	July 1, 2018	Change	Change
Water	<i>Average Usage in CF</i>	418	418		
Residential Base		\$ 32.79	\$ 34.52	\$ 1.73	5.3%
Reserve Contribution		7.75	7.75	-	0.0%
Total Residential Base		\$ 40.54	\$ 42.27	\$ 1.73	4.3%
old rate	Water Usage \$0.0166 per cubic foot	6.94			
new rate	Water Usage \$0.0175 per cubic foot		7.32	0.38	5.5%
Total Water		\$ 47.48	\$ 49.59	\$ 2.11	4.4%
WTP Debt Service Charge (interfund borrowing)		6.00	6.00	-	0.0%
Sewer					
Residential Base (excluding reserves)		39.19	40.41	1.22	3.1%
Reserve Contribution		6.76	6.76	-	0.0%
Total Residential Base		\$ 45.95	\$ 47.17	\$ 1.22	2.7%
Solid Waste (avg. 64 Gallon Container)		21.01	21.67	0.66	3.1%
Security Tax (Maximum Tax Ceiling \$7.03)		6.89	7.03	0.14	2.0%
Drainage Tax (Maximum Tax Ceiling \$3.42)		3.35	3.42	0.07	2.0%
		\$ 130.68	\$ 134.88	\$ 4.19	3.21%
SB 623/Governor Brown Safe & Affordable Drinking Water Fee			\$ 1.00	\$ 1.00	
Total Potential Bill incl CA Tax			\$ 135.88	\$ 5.19	3.97%



BUDGET SUMMARY

Rancho Murieta Community Services District

	<i>Actual</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>Projected</i> 2017-18	<i>%</i> <i>Variance</i> 2017-18	<i>Proposed</i> <i>Budget</i> 2018-19	<i>% Change</i> <i>Budget</i> 2017-18
Revenues:						
Service Charges	5,346,022	5,466,018	5,519,552	1.0%	5,759,274	5.4%
Property Taxes	608,600	598,680	598,680	0.0%	650,000	8.6%
Interest Earnings	12,278	7,470	4,524	-39.4%	5,990	-19.8%
Other Charges / Reimbursements	108,067	34,099	140,273	311.4%	45,693	34.0%
Total Revenues:	6,074,967	6,106,267	6,263,029	2.6%	6,460,957	5.8%
Expenditures:						
Total Operating Expenses:	5,631,120	6,106,448	6,048,969	-0.9%	6,496,531	6.4%
<i>Initial Overage (Deficit)</i>	443,847	(181)	214,061		(35,574)	
<i>Transfer from Fund Balance</i>	30,192	0	17,312		35,574	
Net Income (Loss)	474,039	(181)	231,373		(0)	
Reserve Collections:						
Water	213,265	262,877	259,031	-1.5%	262,482	-0.2%
Sewer	209,747	208,851	224,831	7.7%	226,699	8.5%
Security	45,684	45,680	45,678	0.0%	49,000	7.3%
Drainage	0	31,540	31,540	0.0%	33,000	4.6%
Total Reserve Collections	468,696	548,948	561,080	2.2%	571,181	4.1%
<i>Add'l Transfers to Repl Reserves</i>	360,000	0	180,440		0	
<i>Inter-fund Borrowing Repayment</i>	210,209	210,108	209,952	0.0%	211,836	0.8%
Depreciation	1,484,465	1,491,005	1,425,117	-4.4%	1,440,000	1.0%



Budget Drivers & Assumptions

General Budget Assumptions

- Four new residential & zero new commercial connections (n/c)
- Sacramento County estimates property tax revenue to increase 6.75%. Total property tax revenues are projected to be \$650,000, which is a \$53,000 increase over FY2017-2018 budget (n/c)
- Property tax allocations to Security & Drainage were increased as follows (n/c):

	<u>Security</u>	<u>Drainage</u>
• FY2017/18	\$65,040	\$33,580
• 17/18 Reserves	\$45,680	\$31,540
• FY2018/19	\$245,000	\$100,000
• 18/19 Reserves	\$49,000	\$33,000



Budget Drivers & Assumptions

General Budget Assumptions (cont)

- Purchased power from SMUD is budgeted at a 1.0% increase across all funds (n/c)
- Capital Replacement Reserve contributions across all funds are budgeted at \$571,181, versus \$548,948 for FY2017-2018, which is a 4.1% annual increase (n/c)
- Information Systems Maint. & Telephone expenses have been updated across all funds to reflect the District's move to fiber internet & an upgraded RingCentral VOIP phone system (n/c)



Budget Drivers & Assumptions

Payroll Items of Note

- One additional position was added to the Administration Department (n/c)
- One additional position was added to Water/Sewer/Drainage (n/c)
- Health insurance rates are budgeted at a 10.0% increase (n/c)
- **Liability and property insurance rates (excl dams) budgeted for 20% increase based on updates from GSRMA (prev budgeted at 10%)**
- **OPEB contributions reduced to \$150,000 (from \$189,000) to accommodate insurance premium increases**
- Negotiations with OE3 are complete and pending final approval. Budget reflects a potential 3% increase in represented wages and salaries (n/c)



BUDGET SUMMARY – WATER FUND

Rancho Murieta Community Services District

	<i>Actual</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>Projected</i> 2017-18	<i>%</i> <i>Variance</i> 2017-18	<i>Proposed</i> <i>Budget</i> 2018-19	<i>% Change</i> <i>Projected</i> 2017-18	<i>% Change</i> <i>Budget</i> 2017-18
Revenues:							
Residential Sales	1,757,711	1,776,830	1,836,219	3.3%	1,962,929	6.9%	10.5%
Commercial Sales	178,409	196,680	202,681	3.1%	208,512	2.9%	6.0%
Other Sales	10,067	8,410	8,401	-0.1%	8,400	0.0%	-0.1%
Availability Fees	310	360	300	-16.7%	300	0.0%	-16.7%
Late Charges	17,831	15,800	20,285	28.4%	18,000	-11.3%	13.9%
Telephone Line Contracts	5,798	5,760	5,934	3.0%	6,215	4.7%	7.9%
Meter Installation Fees	6,011	1,600	2,800	75.0%	1,600	-42.9%	0.0%
Interest Income	5,476	3,900	3,325	-14.7%	4,700	41.4%	20.5%
Inspection Fees	1,891	500	1,007	101.3%	506	-49.7%	1.2%
Project Reimbursement	10,020	0	77,973	0.0%	2,400	-96.9%	0.0%
Other	8,309	5,100	6,063	18.9%	4,800	-20.8%	-5.9%
Operating Revenues	2,001,832	2,014,940	2,164,987	7.4%	2,218,362	2.5%	10.1%



BUDGET SUMMARY – WATER FUND

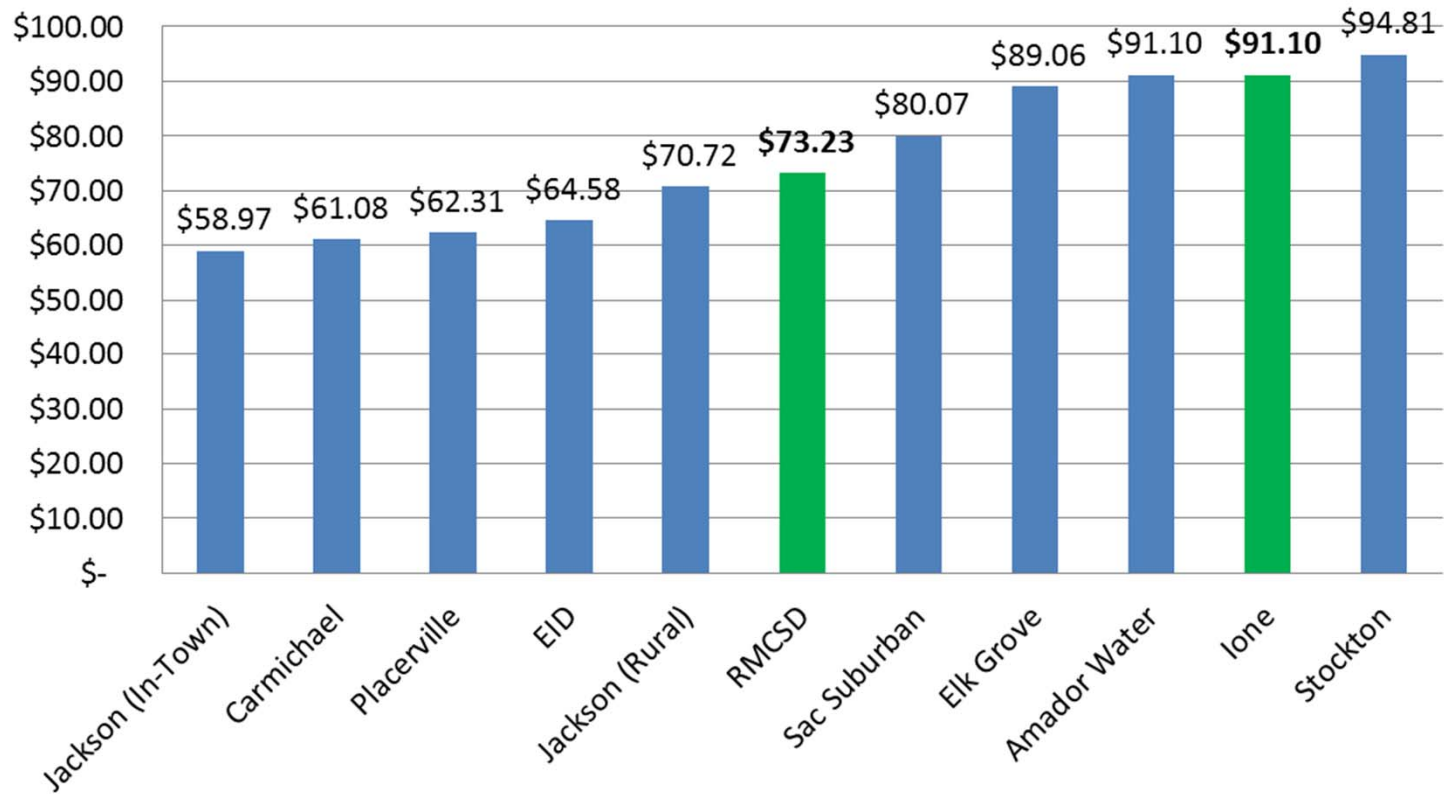
Rancho Murieta Community Services District

	<i>Actual</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>Projected</i> 2017-18	<i>%</i> <i>Variance</i> 2017-18	<i>Proposed</i> <i>Budget</i> 2018-19	<i>% Change</i> <i>Projected</i> 2017-18	<i>% Change</i> <i>Budget</i> 2017-18
Expenditures:							
<i>Water Source of Supply</i>	144,630	172,480	212,884	23.4%	178,788	-16.0%	3.7%
<i>Water Treatment</i>	626,295	594,720	626,531	5.3%	648,367	3.5%	9.0%
<i>Water Transmission & Distr</i>	430,431	493,000	414,569	-15.9%	496,079	19.7%	0.6%
<i>Water Administration</i>	368,580	468,530	487,581	4.1%	447,941	-8.1%	-4.4%
Subtotals	1,569,936	1,728,730	1,741,565	0.7%	1,771,913	1.7%	2.5%
General Fund Net Alloc	248,439	286,210	286,210	0.0%	461,160	61.1%	61.1%
Total Expenses	1,818,375	2,014,940	2,027,775	0.6%	2,232,335	10.1%	10.8%
Initial Overage(Deficit)	183,458	0	137,212		(14,973)		
Transfer from Fund Balance	0	0	0		14,973		
Net Income (Loss)	183,458	0	137,212		0		
Depreciation	829,781	840,000	817,165	-2.7%	840,000	2.8%	0.0%
Replacement Reserves and Debt Service Summary							
Reserve Expenditures	9,074	8,400	12,140	44.5%	18,619	53.4%	121.7%
Interfund Borrowing Repayment	187,373	187,272	187,116	-0.1%	189,000	1.0%	0.9%
Water Reserves Collected	213,265	262,877	259,031	-1.5%	262,482	1.3%	-0.2%



BUDGET SUMMARY – WATER FUND

2018 Water Rate Comparison
1,426 cf usage, Single Family Residence





BUDGET SUMMARY – WATER FUND

Items of Note

- Four new residential & zero new commercial connections (n/c)
- Water consumption projected to increase 2.5% over Fiscal Year 2017-2018 budget (n/c)
- Added \$30,000 for water rights renewal (n/c)
- Increased dam liability insurance from \$950 to \$1,200 per month (n/c)
- Dam inspection costs budgeted at \$52,877, versus \$39,300 in FY2017-2018 (n/c)



BUDGET SUMMARY – WATER FUND

ANNUAL CA DAM FEES

<u>Dam</u>	<u>Height</u>	<u>2017 Base</u>	<u>2017 per Ft</u>	<u>2017 Total</u>	<u>2018 Base</u>	<u>2018 per Ft</u>	<u>2018 Total</u>
Granlees	12	\$ 239	\$ 26	\$ 551	\$ 168	\$ 47	\$ 732
Calero	52	632	174	9,680	841	235	13,061
Chesbro	76	632	174	13,856	841	235	18,701
Clementia	27	632	174	5,330	841	235	7,186
Michigan Bar 1	15	632	174	3,242	841	235	4,366
Michigan Bar 2	34	632	174	6,548	841	235	8,831
				<u>\$ 39,207</u>			<u>\$ 52,877</u>
							<i>\$ incr \$ 13,670</i>
							<i>% incr 34.9%</i>



BUDGET SUMMARY – SEWER FUND

Rancho Murieta Community Services District

	<i>Actual</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>Projected</i> 2017-18	<i>%</i> <i>Variance</i> 2017-18	<i>Proposed</i> <i>Budget</i> 2018-19	<i>% Change</i> <i>Projected</i> 2017-18	<i>% Change</i> <i>Budget</i> 2017-18
Revenues:							
Residential Service	1,185,170	1,188,520	1,184,718	-0.3%	1,222,817	3.2%	2.9%
Commercial Service	121,256	128,290	123,278	-3.9%	132,264	7.3%	3.1%
Availability Fees	500	420	360	-14.3%	380	5.6%	-9.5%
Late Charges	17,831	15,800	20,285	28.4%	15,800	-22.1%	0.0%
Interest Income	3,376	2,920	386	-86.8%	490	26.9%	-83.2%
Project Reimbursement	2,184	2,190	2,184	-0.3%	2,184	0.0%	-0.3%
Inspection Fees	1,138	510	506	-0.8%	759	50.0%	48.8%
Other	0	0	0	0.0%	0	0.0%	0.0%
Operating Revenues	1,331,455	1,338,650	1,331,718	-0.5%	1,374,694	3.2%	2.7%



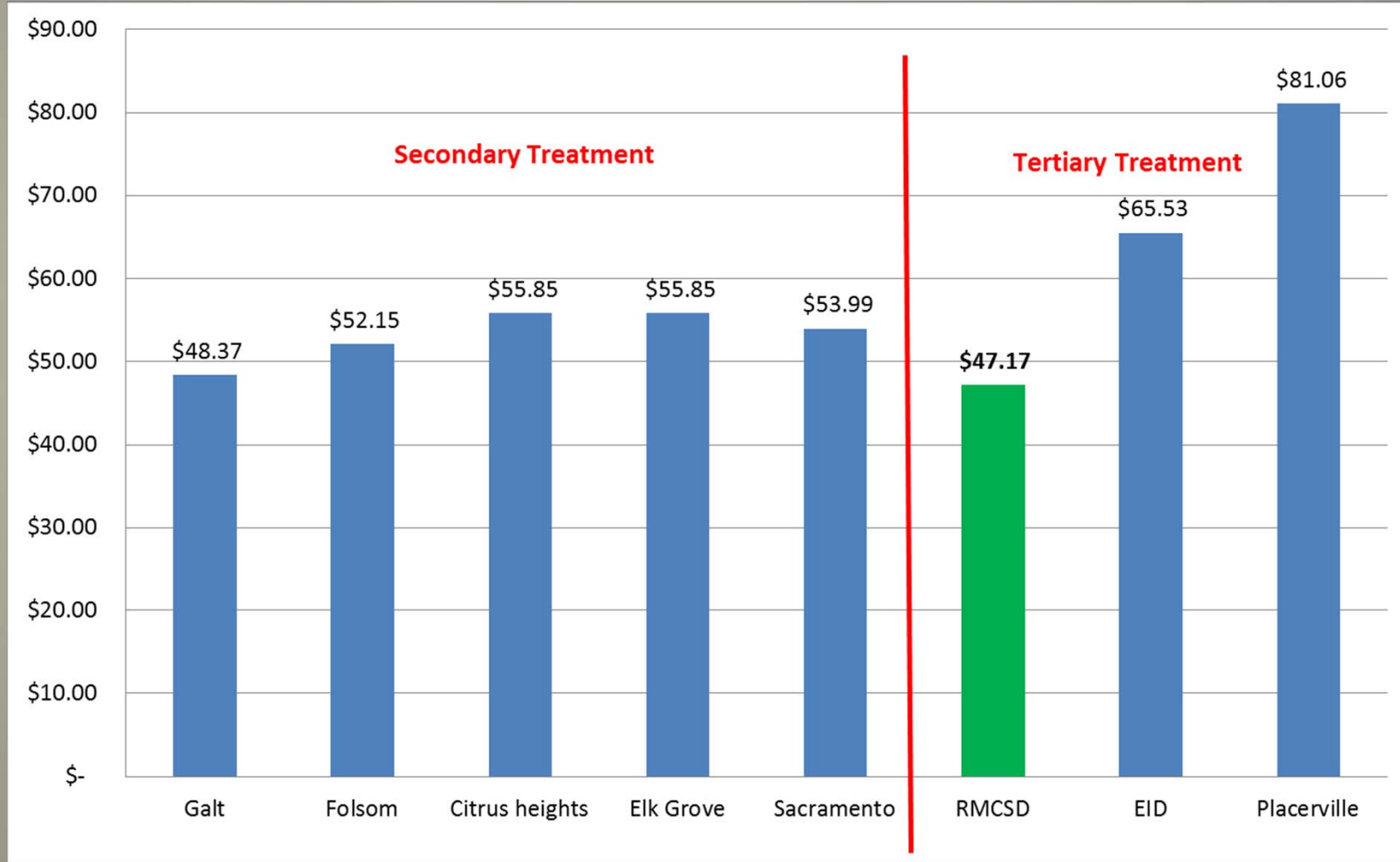
BUDGET SUMMARY – SEWER FUND

Rancho Murieta Community Services District

	Actual 2016-17	Adopted Budget 2017-18	Projected 2017-18	% Variance 2017-18	Proposed Budget 2018-19	% Change Projected 2017-18	% Change Budget 2017-18
Expenditures:							
Sewer Collection	235,756	262,140	228,277	-12.9%	273,748	19.9%	4.4%
Sewer Treatment & Disposal	452,020	538,140	537,969	0.0%	498,352	-7.4%	-7.4%
Sewer Administration	275,761	319,850	272,520	-14.8%	272,105	-0.2%	-14.9%
Subtotals	963,537	1,120,130	1,038,766	-7.3%	1,044,205	0.5%	-6.8%
General Fund Net Alloc	202,370	218,520	226,612	3.7%	352,090	55.4%	61.1%
Total Expenses	1,165,907	1,338,650	1,265,378	-5.5%	1,396,295	10.3%	4.3%
Initial Overage(Deficit)	165,547	0	66,340		(21,601)		
Transfer from Fund Balance	0	0	0		21,601		
Net Income (Loss)	165,547	0	66,340		0		
Depreciation	609,394	609,160	566,365	-7.0%	558,000	-1.5%	-8.4%
Replacement Reserves and Debt Service Summary							
Reserve Expenditures	0	0	0		0		
Sewer Reserves Collected	209,747	208,851	224,831	7.7%	226,699	0.8%	8.5%

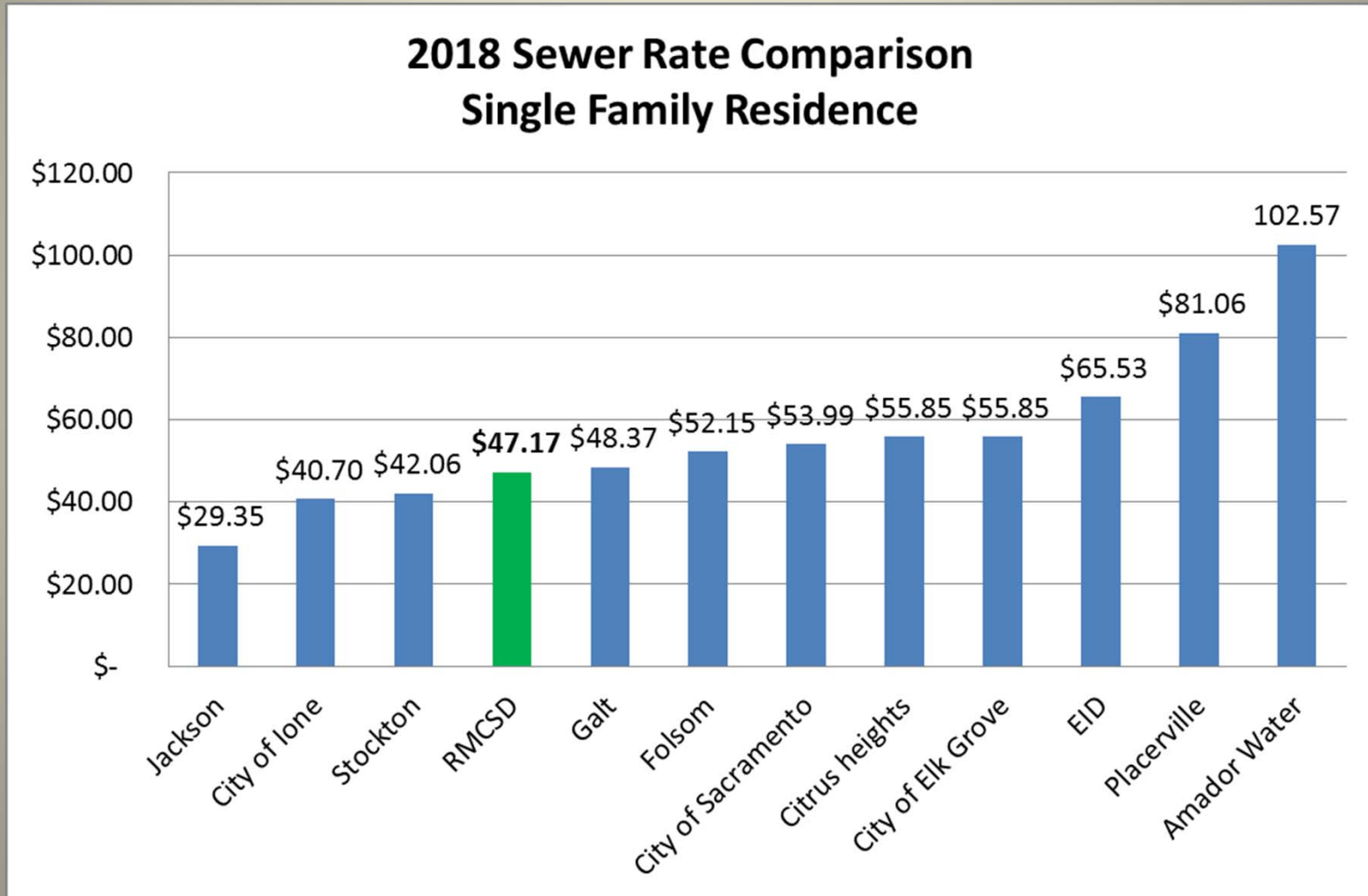


BUDGET SUMMARY – SEWER FUND





BUDGET SUMMARY – SEWER FUND





BUDGET SUMMARY – SEWER FUND

Items of Note

- Four new residential & zero new commercial connections (n/c)



BUDGET SUMMARY – SOLID WASTE FUND

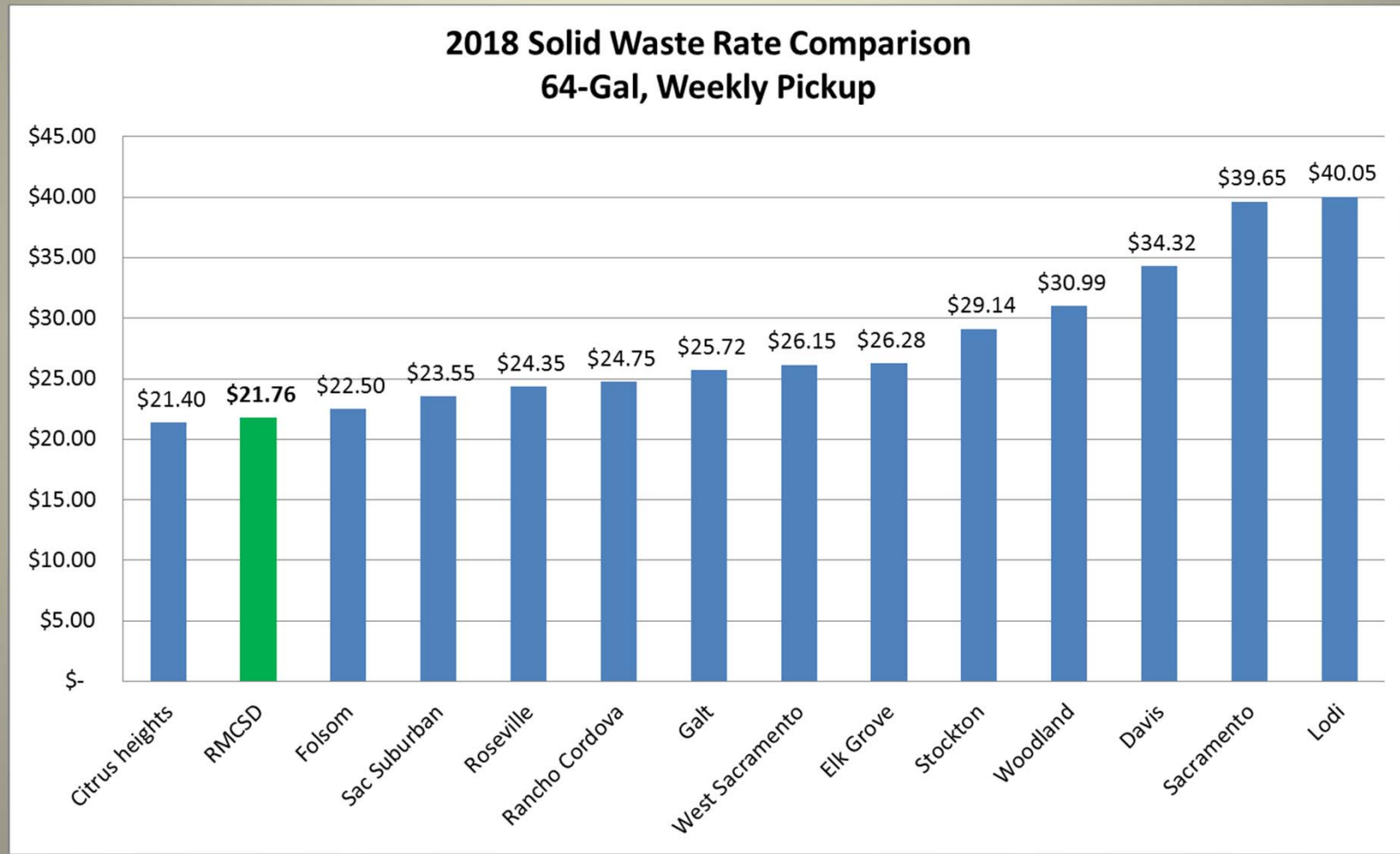
Rancho Murieta Community Services District

	<i>Actual</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>Projected</i> 2017-18	<i>%</i> <i>Variance</i> 2017-18	<i>Proposed</i> <i>Budget</i> 2018-19	<i>% Change</i> <i>Projected</i> 2017-18	<i>% Change</i> <i>Budget</i> 2017-18
Revenues:							
Solid Waste Charges	643,321	647,520	654,103	1.0%	673,985	3.0%	4.1%
Other	1,163	600	1,266	111.0%	1,229	-2.9%	104.8%
Operating Revenues	644,483	648,120	655,369	1.1%	675,214	3.0%	4.2%
Expenditures:							
CWRS Contract	559,864	561,652	566,148	0.8%	579,691	2.4%	3.2%
Sac. County Admin. Fee	35,132	36,100	35,229	-2.4%	36,252	2.9%	0.4%
Consulting/Legal	0	0	0	0.0%	0	0.0%	0.0%
HHW Event	0	13,580	0	-100.0%	0	0.0%	-100.0%
Total Expenses	594,996	611,332	601,378	-1.6%	615,944	2.4%	0.8%
General Fund Net Allocation	31,933	36,790	38,150	3.7%	59,270	55.4%	61.1%
Total Expenses	626,929	648,122	639,528	-1.3%	675,214	5.6%	4.4%
Net Income (Loss)	17,554	(2)	15,841		0		



BUDGET SUMMARY – SOLID WASTE FUND

Rancho Murieta Community Services District





BUDGET SUMMARY – SOLID WASTE FUND

Rancho Murieta Community Services District

Items of Note

- Jack Fiori with Cal Waste (CWRS) updated his estimate of our solid waste contract pricing to 2.4% - 2.7% from 3.0% - 3.5% (n/c)
- Projected increase in billed rate went from 3.6% increase to 3.1% (n/c)
- Staff maintained a 3.5% increase in Sacramento County's landfill surcharge (n/c)
- No Household Hazardous Waste event (n/c)



BUDGET SUMMARY – SECURITY FUND

Rancho Murieta Community Services District

	<i>Actual</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>Projected</i> 2017-18	<i>%</i> <i>Variance</i> 2017-18	<i>Proposed</i> <i>Budget</i> 2018-19	<i>% Change</i> <i>Projected</i> 2017-18	<i>% Change</i> <i>Budget</i> 2017-18
Revenues:							
Residential Special Taxes	1,082,218	1,123,748	1,124,838	0.1%	1,146,274	1.9%	2.0%
Commercial Special Taxes	179,055	197,630	188,790	-4.5%	201,743	6.9%	2.1%
Late Charges	35,662	30,000	38,971	29.9%	39,000	0.1%	30.0%
Title Transfer Fees	5,217	5,700	5,642	-1.0%	5,400	-4.3%	-5.3%
Bar Code Income	9,040	7,800	8,600	10.3%	7,800	-9.3%	0.0%
Fines, Enforcement	2,100	2,100	2,100	0.0%	2,100	0.0%	0.0%
Interest Income	886	600	476	-20.7%	500	5.1%	-16.7%
Property Tax Allocation	65,040	65,040	65,040	0.0%	245,000	276.7%	276.7%
Tax Allocation to Reserves	(45,680)	(45,680)	(45,680)	0.0%	(49,000)	7.3%	7.3%
Gain/(Loss) - Capital Asset	0	0	0	0.0%	0	0.0%	0.0%
Other	6,510	4,160	8,163	96.2%	5,800	-29.0%	39.4%
Operating Revenues	1,340,049	1,391,096	1,396,940	0.4%	1,604,617	14.9%	15.3%



BUDGET SUMMARY – SECURITY FUND

Rancho Murieta Community Services District

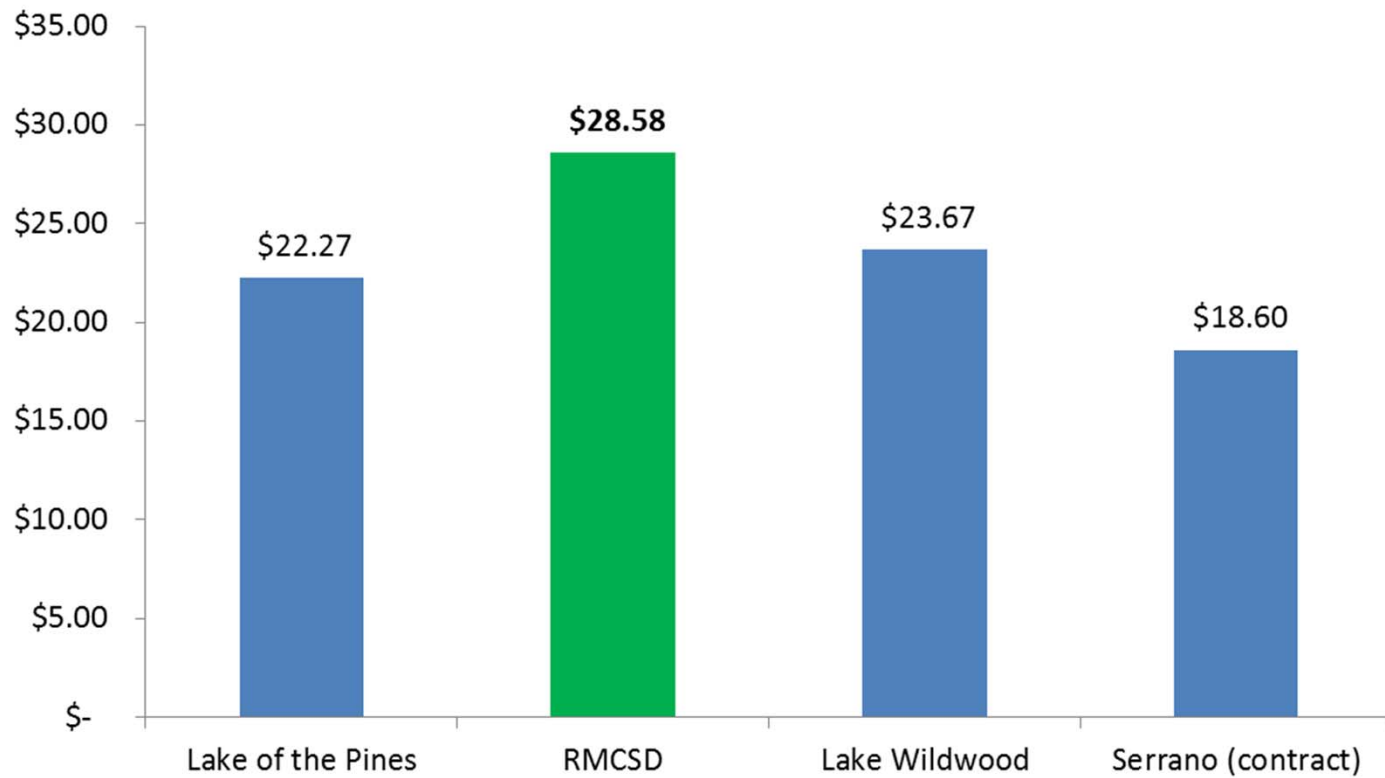
	<i>Actual</i> 2016-17	<i>Adopted</i> Budget 2017-18	<i>Projected</i> 2017-18	<i>%</i> Variance 2017-18	<i>Proposed</i> Budget 2018-19	<i>% Change</i> Projected 2017-18	<i>% Change</i> Budget 2017-18
Expenditures:							
Security Gates	537,278	565,400	567,382	0.4%	606,334	6.9%	7.2%
Security Patrol	480,461	520,580	501,785	-3.6%	596,130	18.8%	14.5%
Security Administration	158,891	155,935	123,064	-21.1%	161,494	31.2%	3.6%
Subtotals	1,176,630	1,241,914	1,192,231	-4.0%	1,363,958	14.4%	9.8%
General Fund Net Allocation	129,648	149,360	154,890	3.7%	240,660	55.4%	61.1%
Total Expenses	1,306,278	1,391,274	1,347,120	-3.2%	1,604,618	19.1%	15.3%
Initial Overage(Deficit)	33,771	(178)	49,820		(0)		
<i>Transfer from Fund Balance</i>	0	0	0		0		
Net Income (Loss)	33,771	(178)	49,820		(0)		
Depreciation	45,289	41,845	41,587	-0.6%	42,000	1.0%	0.4%
Replacement Reserves and Debt Service Summary							
Reserve Expenditures	560	540	691	27.9%	690	-0.1%	27.8%
Interfund Borrowing Repayment	22,836	22,836	22,836	0.0%	22,836	0.0%	0.0%
Security Reserves Collected	45,684	45,680	45,678	0.0%	49,000	7.3%	7.3%



BUDGET SUMMARY – SECURITY FUND

Rancho Murieta Community Services District

2018 Security Rate Comparison





BUDGET SUMMARY – SECURITY FUND

Rancho Murieta Community Services District

Items of Note

- Security Patrol Wages & Employer Costs are budgeted fully-staffed. Currently the Patrol Sergeant and one Patrol position are vacant (n/c)
- Security Gate Wages & Employer Costs are budgeted fully-staffed. Currently there is one Gate position vacant (n/c)
- Gate Information Systems Maintenance is budgeted at \$10,506 versus \$2,700 for FY2017-2018. The online resident access program that was rolled out this year added an additional \$400 per month in costs



BUDGET SUMMARY – DRAINAGE FUND

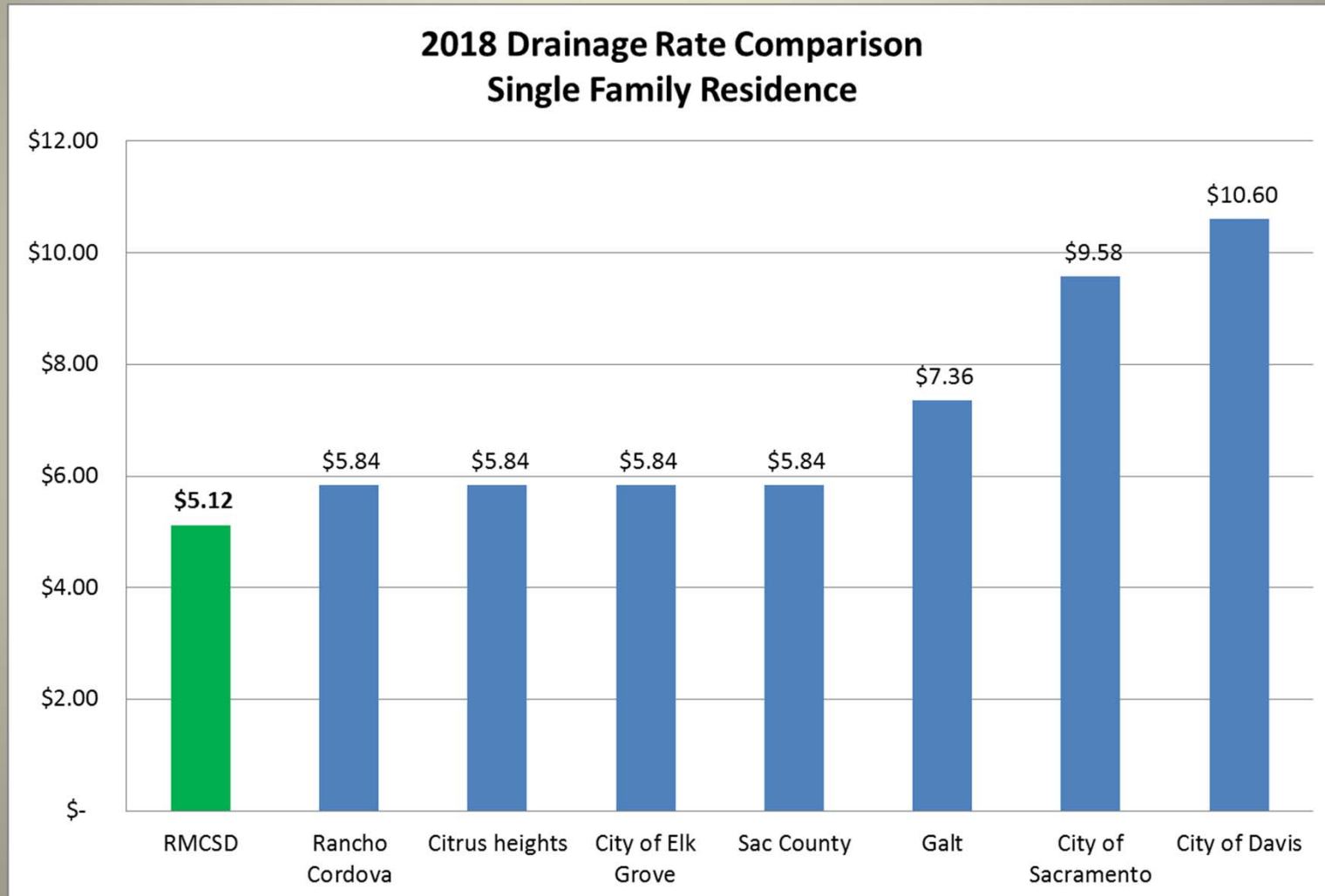
Rancho Murieta Community Services District

	<i>Actual</i> 2016-17	<i>Adopted</i> Budget 2017-18	<i>Projected</i> 2017-18	<i>%</i> Variance 2017-18	<i>Proposed</i> Budget 2018-19	<i>% Change</i> Projected 2017-18	<i>% Change</i> Budget 2017-18
Revenues:							
Residential Special Taxes	157,629	164,030	164,288	0.2%	167,422	1.9%	2.1%
Commercial Special Taxes	30,377	33,580	31,576	-6.0%	34,248	8.5%	2.0%
Property Tax Allocation	0	33,580	33,580	0.0%	100,000	197.8%	197.8%
Tax Allocation to Reserves	0	(31,540)	(31,540)	0.0%	(33,000)	4.6%	4.6%
Interest Income	105	50	52	3.8%	60	15.6%	20.0%
Other	0	0	0	0.0%	0	0.0%	0.0%
Operating Revenues	188,111	199,700	197,956	-0.9%	268,730	35.8%	34.6%
Expenditures:							
	179,345	154,820	168,724	9.0%	196,410	16.4%	26.9%
General Fund Net Alloc	38,958	44,880	46,543	3.7%	72,320	55.4%	61.1%
Total Expenses	218,303	199,700	215,268	7.8%	268,730	24.8%	34.6%
Initial Overage(Deficit)	(30,192)	(0)	(17,312)		(0)		
Transfer from Fund Balance	30,192	0	17,312		0		
Net Income (Loss)	0	(0)	0		(0)		
Replacement Reserves							
Reserve Expenditures	0	0	0		0		
Drainage Reserves Collected	0	31,540	31,540	0.0%	33,000	4.6%	4.6%



BUDGET SUMMARY – DRAINAGE FUND

Rancho Murieta Community Services District





BUDGET SUMMARY – DRAINAGE FUND

Rancho Murieta Community Services District

Items of Note

- The allocation of utility personnel Wages & Employer Costs for Drainage was increased from 7.0% to 8.7% (n/c)



BUDGET SUMMARY – ADMINISTRATION

Rancho Murieta Community Services District

	<i>Actual</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>Projected</i> 2017-18	<i>%</i> <i>Variance</i> 2017-18	<i>Proposed</i> <i>Budget</i> 2018-19	<i>% Change</i> <i>Projected</i> 2017-18	<i>% Change</i> <i>Budget</i> 2017-18
Revenues:							
Property Taxes	543,560	500,060	500,060	0.0%	305,000	-39.0%	-39.0%
Title Transfer Fees	10,433	10,400	9,933	-4.5%	10,800	8.7%	3.8%
Interest	2,435	300	285	-4.8%	240	-15.9%	-20.0%
CIA Ditch Admin Service Charges	0	1,800	1,800	0.0%	1,800	0.0%	0.0%
Other	12,609	1,200	3,981	231.7%	1,500	-62.3%	25.0%
Total Operating Revenues	569,037	513,760	516,059	0.4%	319,340	-38.1%	-37.8%
Expenditures:							
	1,207,698	1,249,522	1,306,305	4.5%	1,504,837	15.2%	20.4%
Net Income (Loss)	(638,661)	(735,762)	(790,245)	7.4%	(1,185,493)	50.0%	61.1%



BUDGET SUMMARY – ADMINISTRATION

Rancho Murieta Community Services District

Items of Note

- Contract/Temporary Staffing is budgeted \$15,000 for front desk coverage while staff works to complete the scanning of historical data into the Electronic Data Management System (n/c)
- Recruitment is budgeted \$8,000 for the recruitment for the before mentioned additional position (n/c)
- Legal expenses are budgeted at \$74,400, versus \$60,000 in FY2017/18 (n/c)
- Election Costs are budgeted at \$6,000 (n/c)
- New Initiatives (Director Initiatives) is budgeted at \$35,000 (n/c)



BUDGET SUMMARY – ADMINISTRATION

Rancho Murieta Community Services District

Items of Note (cont)

- **Insurance rates are budgeted for a 20% increase based on updates provided by our provider, GSRMA**
- Property Tax Revenue is budgeted at \$305,000, versus \$500,060 in FY2017/18, due to the increased allocations to both Security and Drainage (n/c)
- Total Administration Expenses are budgeted at \$1,504,837, versus \$1,249,522 for FY2017/18, due to the additional position being added and increased insurance, legal, contract staffing, and new initiative expenses



ALLOCATED PROPERTY TAXES

Rancho Murieta Community Services District

- Sacramento County website is a great resource for questions regarding your property taxes:

<http://www.finance.saccounty.net/AuditorController/Pages/TaxGeneral.aspx#Wheredo>

- Under the heading “WHERE DO MY PROPERTY TAXES GO?”

Your property tax bill is comprised of taxes and special assessments and is a lien on your property. Taxes consist of a 1% general levy plus voter approved debt plus any applicable special assessments. Taxes and assessments are specifically identified on your tax bill and are distributed as stated on your bill, with the exception of the 1% general levy (which was established with Proposition 13). The general levy of 1% is distributed among many agencies in the County on a countywide basis:



ALLOCATED PROPERTY TAXES

Rancho Murieta Community Services District

Schools	49.73%
County General	16.47%
Fire Protection Districts	10.11%
Cities	10.74%
Redevelopment	5.67%
Special Districts*	3.08%
Community Service Districts	2.48%
Recreation and Park Districts	1.72%

* Cemetery, insect control, conservation, County library, roads, irrigation and water districts.

- Please note that Rancho Murieta CSD actually falls into two of these categories: Special Districts & Community Service Districts.
- It is the fixed allocations above, combined with the ever-changing assessed values (home sales, Prop 8, etc) that determines the amount of property tax allocation the District receives.



ALLOCATED PROPERTY TAXES

Rancho Murieta Community Services District

- The 2017 & 2018 total assessed values for Rancho Murieta Community Services District are shown below:

2017 Assessor's Secured Total Value: \$1,020,706,628

2018 Assessor's Secured Total Value: \$1,059,308,695

3.8% Year-over-Year Increase: \$ 38,602,067

- The County Assessor is anticipating a 6.75% increase in Secured Total Value for Sacramento County as a whole for FY2018-19
- Please see the webpage listed previously for more information



QUESTIONS & ANSWERS