

February 24, 2016
2016-17 Budget Workshop

Preliminary budget assumptions and cost impact:

Admin (General Fund) –	
Revenue Budget:	Increase of \$48,960
Operating Budget:	Increase of \$ <u>3,480</u>
Net Income (Loss):	\$45,480
Revenues	
1. County Assessor Valuation Report estimates an increase in appraised property value of \$22.5m	\$48,960
Expenses	
1. Wages – Represented per MOU; Unrepresented 2.0%	\$13,000
2. Elimination of District Employer Paid Member Contribution for PERS Classic members	(\$5,533)
3. PERS Employer contribution rate of 8.880% plus \$2,985/month for PERS Classic members (effective rate 16.524%) (2015-16 effective rate 15.403%)	\$6,012
4. PERS PEPRRA Employer contributions	\$774
5. Medical (premium increase 1/1/17 of 7%)	(\$27,537)
6. Employer costs (taxes and insurance)	\$518
7. Legal Services	\$18,000
8. Telephones	(\$600)
9. Power – 2.5% rate increase/solar power reduction planned for Sept 2016	(\$1,500)
10. Director Expense Reimbursement	(\$1,800)
11. Election Costs	\$5,000
12. Copy Machine Lease/Maintenance	(\$1,450)
13. Miscellaneous/Other Items	(\$1,404)

Security –		
Revenue Budget:	Increase of \$14,982	
Operating Budget:	Increase of \$ <u>4,360</u>	
Net Income (Loss):	\$10,622	
Revenues		
1. Residential – conversion of the Retreats West to developed property		\$3,172
2. Commercial – conversion of Murieta Inn to developed property		\$11,810
Expenses		
1. Wages – Represented per MOU; Unrepresented 2.0%		\$6,500
2. Elimination of District Employer Paid Member Contribution for PERS Classic members		(\$4,913)
3. PERS Employer contribution rate of 8.880% plus \$2,985/month for PERS Classic members (effective rate 16.524%) (2015-16 effective rate 15.403%)		\$3,834
4. PERS PEPPRA Employer contributions		\$3,590
5. Medical (premium increase 1/1/17 of 7%)		\$3,457
6. Employer costs (taxes and insurance)		(\$541)
7. IT Equipment, Maintenance, Services		(\$8,210)
8. Telephones		\$1,930
9. Vehicle Fuel		(\$2,590)
10. Training/Safety		(\$2,700)
11. Supplies		\$1,000
12. Consulting (Organizational Study)		\$14,500
13. Miscellaneous/Other Items		(\$2,067)
14. General Fund Allocation		(\$9,230)
15. Security reserve collection \$45,680 (no change)		

Water –	
Revenue Budget: Decrease of (\$99,276)	
Operating Budget: Decrease of (\$72,545)	
Net Income (Loss): (\$26,731)	
Revenues	
1. Residential – Projected growth – 6 units Usage based on 75% of 2013 actual	(\$56,110)
2. Commercial – Usage based on 75% of 2013 actual	(\$38,996)
3. Miscellaneous revenues	(\$4,170)
Expenses	
1. Wages – Represented per MOU; Unrepresented avg 2.8%	\$13,020
2. Employer Costs	\$7,730
3. Power – Source of Supply – SMUD 2.5% rate increase/surcharge elimination	(\$17,100)
4. Power – Water Treatment – SMUD 2.5% rate increase/Solar Power reduction (planned for July 2016)	(\$35,060)
5. Power – Transmission & Distribution – 2.5% rate increase	\$3,120
6. Maintenance/Repairs – support for new TOC meter	\$6,200
7. Dam Inspection – 5% rate increase	\$1,746
8. Equipment Rental – reduction for purchase of backhoe	(\$16,000)
9. Vehicle Fuel – reduction in price per gallon	(\$2,050)
10. Regional Water Authority – brought in line with actual	\$2,500
11. Dam Liability Coverage – new coverage	\$13,170
12. Telephones – additional lines/wi-fi for new WTP	\$1,380
13. IT Equipment, Maintenance, Services	(\$1,280)
14. Memberships (RWA miscoded to this line item in 2014-15)	(\$7,000)
15. Non-routine Maintenance & Repair	(\$25,000)
16. Miscellaneous/Other Items	\$231
17. General Fund Allocation	(\$17,690)

Sewer –		
Revenue Budget:	Increase of	\$ 8,871
Operating Budget:	Decrease of	<u>(\$44,486)</u>
Net Income (Loss):		\$53,347
Revenues		
1. Residential – variance in planned growth from last year		(\$500)
2. Commercial – conversion of Murieta Inn to developed property		\$10,860
3. Miscellaneous revenues		(\$1,490)
Expenses		
1. Wages – Represented per MOU; Unrepresented avg 2.8%		\$10,004
2. Employer Costs		\$5,580
3. Power – SMUD 2.5% rate increase/Solar Power reduction (planned for Sept 2016)		(\$25,200)
4. Equipment Rental - reduction for purchase of backhoe		(\$5,800)
5. Chemicals – brought in line with historical trend		(\$12,260)
6. Sludge Removal – added one additional service trip		\$4,750
7. Vehicle Fuel – reduction in price per gallon		(\$990)
8. IT Equipment, Maintenance, Services		(\$1,280)
9. Telephones		\$160
10. Memberships		\$2,700
11. Non-routine Maintenance & Repair		(\$8,000)
12. Miscellaneous/Other Items		\$650
13. General Fund Allocation		(\$13,500)

Drainage –		
Revenue Budget:	Increase of	\$2,134
Operating Budget:	Increase of	<u>\$2,700</u>
Net Income (Loss):		(\$ 566)
Revenues		
1. Residential – conversion of the Retreats West to developed property		\$1,020
2. Commercial – conversion of Murieta Inn to developed property		\$1,115
Expenses		
3. Wages – Represented per MOU; Unrepresented avg 2.8%		\$1,630
4. Employer Costs		\$1,010
5. Chemicals		\$2,600
6. Miscellaneous/Other Items		\$230
7. General Fund Allocation		(\$2,770)

Summary of Wages and Employer Costs changes for Field Operations in total		
1. Wages –avg increase of 2.8%		\$24,651
2. Elimination of District Employer Paid Member Contribution for PERS Classic members		(\$6,208)
3. PERS Employer contribution rate of 8.880% plus \$2,985/month for PERS Classic members (effective rate 16.524%) (2015-16 effective rate 15.403%)		\$13,568
4. PERS PEPRA Employer contributions		(\$808)
5. Medical (premium increase 1/1/17 of 7%)		\$7,294
6. Employer costs (taxes and insurance)		\$1,419

Solid Waste –		
Revenue Budget:	Increase of	\$3,348
Operating Budget:	Increase of	<u>\$ 846</u>
Net Income (Loss):		\$2,502
Revenues		
1.	Increase in service for conversion of the Retreats West to developed property	\$3,348
Expenses		
1.	Increase in service for conversion of the Retreats West to developed property	\$3,116
2.	General Fund Allocation	(\$2,270)



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY COMBINED FUNDS

	<i>Actual</i> 2014-15	<i>Adopted</i> Budget 2015-16	<i>Projected</i> 2015-16	<i>%</i> Variance 2015-16	<i>Proposed</i> Budget 2016-17	<i>% Change</i> Budget 2015-16
Revenues:						
Service Charges	5,056,152	5,419,243	5,262,786	-2.9%	5,355,142	-1.2%
Property Taxes	566,301	528,480	528,480	0.0	577,440	9.3%
Interest Earnings	3,270	670	2,003	199.0	3,160	371.6%
Other Charges / Reimbursements	109,159	71,489	91,452	27.9	63,160	-11.7%
Total Revenues:	5,734,882	6,019,882	5,884,722	-2.2%	5,998,902	-0.3%
Expenditures:						
Total Operating Expenses:	5,247,590	6,019,393	6,014,655	-0.1%	5,959,206	-1.0%
<i>Initial Overage (Deficit)</i>	487,292	488	(129,933)	-26700.0	39,696	8026.5
<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
Net Income (Loss)	487,292	488	(129,933)	-26700.0	39,696	8026.5
<i>Rate Transfers to Repl Reserves</i>	417,000	421,103	421,103	0.0	426,354	1.2
<i>Security Reserve Collection</i>	47,820	45,680	45,682		45,680	
<i>Add'l Transfers to Repl Reserves</i>	0	0	0	0.0	0	0.0
<i>Inter-fund Borrowing Repayment</i>		185,760	185,760		186,120	
<i>Depreciation</i>	1,120,849	1,080,801	1,130,771	4.6%	1,367,700	21.0%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - GENERAL FUND

February 24, 2016

	<i>Actual</i>	<i>Adopted</i>		<i>%</i>	<i>Proposed</i>	<i>% Change</i>	<i>% Change</i>
	<i>2014-15</i>	<i>Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
		<i>2015-16</i>	<i>2015-16</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2015-16</i>	<i>2015-16</i>
Revenues:							
Property Taxes	566,301	463,440	463,440	0.0%	512,400	10.6%	10.6%
Title Transfer Fees	9,400	9,600	10,633	10.8	9,600	-9.7	0.0%
Project Reimbursement	0	0	0	0.0	0	0.0	0.0%
Interest	226	120	2,238	1765.4	120	-94.6	0.0%
CIA Ditch Admin Service Charges	1,800	1,800	1,800	0.0	1,800	0.0	0.0%
Other	2,790	1,200	1,286	7.1	1,200	-6.7	0.0%
Total Operating Revenues	580,518	476,160	479,398	0.7%	525,120	9.5%	10.3%

Expenditures:	<i>14-15 Actual</i>	<i>15-16 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>16-17 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	410,420	505,100	508,060	0.6%	518,100	2.0%	2.6%
Director Meeting Stipends	15,000	18,000	14,400	-20.0	18,000	25.0	0.0%
Employers Costs	221,317	302,200	291,616	-3.5	276,500	-5.2	-8.5%
Liability Insurance	81,612	86,400	86,665	0.3	86,400	-0.3	0.0%
Information Systems Maintenance	79,390	79,400	75,727	-4.6	79,450	4.9	0.1%
Community Communications	3,328	5,900	5,520	-6.4	5,900	6.9	0.0%
Legal	84,066	42,000	61,361	46.1	60,000	-2.2	42.9%
Office Supplies	19,541	22,800	21,377	-6.2	22,800	6.7	0.0%
Building/Grounds Maintenance	24,216	17,820	17,829	0.0	17,040	-4.4	-4.4%
Postage	21,241	22,200	20,085	-9.5	21,600	7.5	-2.7%
Telephones	6,406	6,000	6,426	7.1	5,400	-16.0	-10.0%
Contingency	0	11,000	11,000	0.0	11,000	0.0	0.0%
Audit	13,500	14,300	13,500	-5.6	13,500	0.0	-5.6%
Consulting	798	3,600	2,100	-41.7	3,600	71.4	0.0%
Memberships	10,614	9,860	10,394	5.4	9,620	-7.4	-2.4%
Training/Safety	3,794	4,800	3,698	-23.0	4,800	29.8	0.0%
Power	8,519	8,700	8,352	-4.0	7,200	-13.8	-17.2%
Meetings	9,839	9,000	7,414	-17.6	9,000	21.4	0.0%
Director Expense Reimbursement	3,044	6,600	4,406	-33.2	4,800	8.9	-27.3%
Equipment Maint	2,044	2,000	3,196	59.8	2,000	-37.4	0.0%
Election Costs	1,818	0	0	0.0	5,000	0.0	100.0%
Mail Machine Lease	2,784	2,800	2,805	0.2	2,800	-0.2	0.0%
Copy Machine Maintenance	21,232	18,250	17,197	-5.8	16,800	-2.3	-7.9%
Clerical Services	102,507	0	0	0.0	0	0.0	0.0%
Other	17,374	6,300	7,094	12.6	7,200	1.5	14.3%
Total Operating Expenses	1,164,403	1,205,030	1,200,222	-0.4%	1,208,510	0.7%	0.3%

Overage(Deficit)	(583,886)	(728,870)	(720,825)	-1.1%	(683,390)	-5.2%	-6.2%
-------------------------	------------------	------------------	------------------	--------------	------------------	--------------	--------------

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SECURITY FUND

February 24, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> Budget 2015-16	<i>Projected</i> 2015-16	<i>%</i> Variance 2015-16	<i>Proposed</i> Budget 2016-17	<i>% Change</i> Projected 2015-16	<i>% Change</i> Budget 2015-16
Revenues:							
Residential Special Taxes	1,030,651	1,075,930	1,076,404	0.0%	1,079,102	0.3%	0.3%
Commercial Special Taxes	153,291	177,970	178,425	0.3	189,780	6.4	6.6%
Late Charges	24,953	30,000	26,761	-10.8	30,000	12.1	0.0%
Title Transfer Fees	4,900	5,100	5,492	7.7	5,100	-7.1	0.0%
Bar Code Income	11,060	7,800	10,120	29.7	7,800	-22.9	0.0%
Fines, Enforcement	2,100	2,100	2,100	0.0	2,100	0.0	0.0%
Special Events Permits	0	0	0	0.0	0	0.0	0%
Interest Income	598	400	497	24.1	400	-19.4	0.0%
Property Tax Allocation	0	65,040	65,040	0.0	65,040	0.0	0.0%
Tax Allocation to Reserves	0	(45,680)	(45,682)	0.0	(45,680)	0.0	0.0%
Gain/(Loss) - Capital Asset	(24,576)						
Misc	7,434	4,160	4,159	0.0	4,160	0.0	0.0%
Operating Revenues	1,210,411	1,322,820	1,323,314	0.0%	1,337,802	1.1%	1.1%
Expenditures:							
Security Gates	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	281,130	302,900	296,268	-2.2%	312,400	5.4%	3.1%
Employers Costs	172,089	188,500	182,276	-3.3	182,100	-0.1	-3.4%
Information Systems Maint	3,777	2,800	2,550	-8.9	4,700	84.3	67.9%
Equipment Repairs	1,471	3,300	2,845	-13.8	3,300	16.0	0.0%
Bar Codes	8,719	5,000	5,204	4.1	5,000	-3.9	0.0%
Telephones	4,364	3,600	4,137	14.9	4,180	1.0	16.1%
Building Maint	3,296	3,250	3,359	3.4	3,360	0.0	3.4%
Power	7,414	9,600	8,138	-15.2	9,600	18.0	0.0%
Uniforms	1,535	3,400	3,229	-5.0	3,400	5.3	0.0%
Supplies	0	200	100	-50.0	200	100.0	0.0%
Training/Safety	85	600	350	-41.7	300	-14.3	-50.0%
Other	5,959	3,200	3,003	-6.2	3,200	6.6	0.0%
Subtotals	489,839	526,350	511,459	-2.8%	531,740	4.0%	1.0%
Security Patrol	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	245,858	277,000	259,257	-6.4%	274,200	5.8%	-1.0%
Employers Costs	130,736	166,200	157,308	-5.4	177,400	12.8	6.7%
Vehicle Fuel	17,460	19,390	17,697	-8.7	16,800	-5.1	-13.4%
Off Duty Sheriff Patrol	6,262	4,000	6,667	66.7	4,000	-40.0	0.0%
Vehicle Maint.	12,895	9,600	12,569	30.9	9,600	-23.6	0.0%
Vehicle Lease	243	5,970	3,069	-48.6	5,970	94.6	0.0%
Information Systems Maint	4,523	11,000	11,000	0.0	500	-95.5	-95.5%
Training/Safety	1,451	4,800	3,523	-26.6	2,400	-31.9	-50.0%
Safety Center	2,645	2,110	1,890	-10.4	2,280	20.6	8.1%
Uniforms	1,069	3,100	3,082	-0.6	3,100	0.6	0.0%
Telephones	3,879	3,240	4,014	23.9	4,470	11.4	38.0%
Equipment Repairs	100	1,600	1,658	3.6	1,600	-3.5	0.0%
Supplies	153	300	175	-41.7	300	71.4	0.0%
Other	20,216	2,000	16,522	726.1	2,000	-87.9	0.0%
Subtotals	447,489	510,310	498,431	-2.3%	504,620	1.2%	-1.1%

BUDGET SUMMARY - SECURITY FUND

February 24, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> Budget 2015-16	<i>Projected</i> 2015-16	<i>%</i> Variance 2015-16	<i>Proposed</i> Budget 2016-17	<i>% Change</i> Projected 2015-16	<i>% Change</i> Budget 2015-16
Security Administration							
Wages	85,655	91,200	90,341	-0.9%	91,000	0.7%	-0.2%
Employers Costs	(23,798)	31,700	33,690	6.3	30,100	-10.7	-5.0%
Legal/Consulting	15,202	3,500	2,475	-29.3	18,000	627.3	414.3%
Supplies	6,527	5,000	6,203	24.1	6,000	-3.3	20.0%
Telephones	998	960	1,114	16.1	1,080	-3.1	12.5%
Information System Maint	2,175	2,240	4,205	87.7	2,630	-37.5	17.4%
Training/Safety	891	1,200	1,083	-9.7	1,200	10.8	0.0%
Travel/Meetings	352	800	548	-31.6	480	-12.3	-40.0%
Uniforms	0	400	250	-37.5	400	60.0	0.0%
Bad Debts	0	0	0	0.0	0	0.0	0%
Equipment Maint	320	600	600	0.0	600	0.0	0.0%
Other	1,318	600	711	18.5	600	-15.6	0.0%
Subtotals	89,639	138,200	141,219	2.2%	152,090	7.7%	10.1%
Operating Expenses	1,026,967	1,174,860	1,151,108	-2.0%	1,188,450	3.2%	1.2%
General Fund Net Allocation	118,529	147,960	146,327	-1.1	138,730	-5.2	-6.2%
Total Expenses	1,145,496	1,322,820	1,297,436	-1.9%	1,327,180	2.3%	0.3%
Initial Overage(Deficit)	64,915	(0)	25,879		10,622	-59.0%	608.0%
<i>Transfer from Fund Balance</i>	0	0	0				
<i>Transfer from Rate Stab Resr</i>	0	0	0		0		
Net Income (Loss)	17,095	(0)	25,879		10,622		
Depreciation	28,717	25,797	41,309	60.1%	41,400	0.2%	60.5%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - WATER FUND

February 24, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> Budget 2015-16	<i>Projected</i> 2015-16	<i>%</i> Variance 2015-16	<i>Proposed</i> Budget 2016-17	<i>% Change</i> Projected 2015-16	<i>% Change</i> Budget 2015-16
Revenues:							
Residential Sales	1,598,773	1,792,290	1,684,041	-6.0%	1,736,180	3.1%	-3.1%
Commercial Sales	162,069	208,920	157,164	-24.8	169,924	8.1	-18.7%
Other Sales	7,679	8,410	10,864	29.2	8,410	-22.6	0.0%
Availability Fees	320	340	340	0.0	410	20.6	20.6%
Late Charges	12,476	15,800	14,180	-10.3	15,800	11.4	0.0%
Telephone Line Contracts	5,636	5,600	5,758	2.8	5,760	0.0	2.9%
Meter Installation Fees	2,352	6,800	4,800	-29.4	1,600	-66.7	-76.5%
Interest Income	2,517	80	1,314	1542.6	2,530	92.5	3062.5%
Inspection Fees	633	2,150	1,517	-29.4	500	-67.0	-76.7%
Project Reimbursement	15,846	0	22,509	0.0	0	-100.0	0.0%
Other	13,053	4,500	5,750	27.8	4,500	-21.7	0.0%
Operating Revenues	1,821,354	2,044,890	1,908,238	-6.7%	1,945,614	2.0%	-4.9%

Expenditures:

Water Source of Supply	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	21,367	17,750	14,978	-15.6%	18,220	21.6%	2.6%
Employers Costs	11,496	8,570	7,402	-13.6	8,860	19.7	3.4%
Power	111,346	88,100	78,938	-10.4	71,000	-10.1	-19.4%
Dam Inspection	39,198	34,516	34,924	1.2	36,670	5.0	6.2%
Chemicals - Routine	4,222	6,500	2,674	-58.9	6,500	143.1	0.0%
Chemicals - Taste & Odor	8,776	7,200	8,208	14.0	7,200	-12.3	0.0%
Maint/Repairs	7,767	10,000	7,987	-20.1	10,000	25.2	0.0%
Equipment Rental	1,604	3,000	3,000	0.0	3,000	0.0	0.0%
Supplies	0	600	350	-41.7	600	71.4	0.0%
Other	0	250	250	0.0	250	0.0	0.0%
Subtotals	205,776	176,486	158,710	-10.1%	162,300	2.3%	-8.0%

Water Treatment	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	221,923	195,300	229,220	17.4%	200,420	-12.6%	2.6%
Employers Costs	90,725	94,270	108,314	14.9	97,420	-10.1	3.3%
Capitalized Labor			(55,740)		0		
Power	73,023	175,300	178,115	1.6	140,240	-21.3	-20.0%
Chemicals	63,119	118,000	97,835	-17.1	118,000	20.6	0.0%
Maint/Repairs	26,118	45,070	32,184	-28.6	51,270	59.3	13.8%
Lab Tests	10,591	28,000	23,633	-15.6	28,000	18.5	0.0%
Equipment Rental	41,013	8,000	230,590	2782.4	8,000	-96.5	0.0%
Taste & Odor Treatment	12,171	0	0	0.0	0	100.0	100.0%
Supplies	5	500	2,092	318.3	500	-76.1	0.0%
Other	0	500	565	13.0	500	-11.5	0.0%
Subtotals	538,687	664,940	846,807	27.4%	644,350	-23.9%	-3.1%

Water Transmission & Distr	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	215,850	177,540	180,725	1.8%	182,200	0.8%	2.6%
Employers Costs	96,724	85,700	86,327	0.7	88,560	2.6	3.3%
Maint/Repairs	37,410	48,000	44,391	-7.5	48,000	8.1	0.0%
Meters/Box/Valve	26,286	54,000	49,923	-7.6	54,000	8.2	0.0%
Power	45,884	40,000	42,068	5.2	43,120	2.5	7.8%
Equipment Rental	25,936	26,000	22,382	-13.9	10,000	-55.3	-61.5%
Post Repair Road Paving	52,754	36,000	38,646	0.0	36,000	-6.8	0.0%
Supplies	544	4,000	2,455	-38.6	4,000	62.9	0.0%
Other	0	8,200	500	-93.9	8,200	1540.0	0.0%
Subtotals	501,387	479,440	467,418	-2.5%	474,080	1.4%	-1.1%

BUDGET SUMMARY - WATER FUND

February 24, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> Budget 2015-16	<i>Projected</i> 2015-16	<i>%</i> Variance 2015-16	<i>Proposed</i> Budget 2016-17	<i>% Change</i> Projected 2015-16	<i>% Change</i> Budget 2015-16
Water Administration							
	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	78,037	88,330	84,769	-4.0%	91,100	7.5%	3.1%
Employers Costs	(831)	44,350	42,710	-3.7	45,780	7.2	3.2%
Permits	26,016	32,000	31,071	-2.9	32,000	3.0	0.0%
Equipment Maint	22,685	8,000	7,137	-10.8	8,000	12.1	0.0%
Legal/Consulting	46,330	60,500	46,682	-22.8	60,500	29.6	0.0%
Vehicle Fuel	9,191	11,400	10,136	-11.1	9,350	-7.8	-18.0%
Training/Safety	4,459	9,300	7,453	-19.9	9,300	24.8	0.0%
Regional Water Authority	0	5,000	7,738	54.8	7,500	0.0	50.0%
Central Ground Water Authority	6,000	6,000	6,000	0.0	6,000	0.0	0.0%
South Area Water Council	0	0	0	0.0	0	0.0	0.0%
Supplies	5,298	5,500	4,671	-15.1	5,500	17.8	0.0%
Dam Liability Coverage	0	0	7,031	0.0	13,170	87.3	0.0%
Telephones	10,091	9,600	9,214	-4.0	10,980	19.2	14.4%
Information Systems Maint	6,767	6,660	6,979	4.8	5,380	-22.9	-19.2%
Vehicle Maint.	18,784	20,000	18,652	-6.7	20,000	7.2	0.0%
Tools	14,735	4,000	10,848	171.2	4,000	-63.1	0.0%
CIA Ditch Operations	5,403	3,500	2,025	-42.1	3,500	72.8	0.0%
Uniforms	3,551	4,980	4,961	-0.4	4,980	0.4	0.0%
Conservation	18,557	50,000	38,490	-23.0	50,000	29.9	0.0%
Travel/Meetings	2,191	1,800	1,842	2.3	1,800	-2.3	0.0%
Copier Maintenance	62	300	194	0.0	120	-38.1	-60.0%
Memberships	10,569	10,950	3,653	-66.6	3,950	8.1	-63.9%
Bad Debts	0	500	500	0.0	0	-100.0	-100.0%
Building Maint	1,664	1,650	1,728	4.7	1,690	-2.2	2.4%
Nonroutine Maint/Repair	24,311	50,000	37,500	-25.0	25,000	-33.3	-50.0%
Other	18,014	6,000	4,622	-23.0	6,000	29.8	0.0%
Subtotals	331,884	440,320	396,607	-9.9%	425,600	7.3%	-3.3%
Operating Expenses	1,577,733	1,761,186	1,869,541	6.2%	1,706,331	-8.7%	-3.1%
Reserve Expenditures	12,384	0	0		0		
General Fund Net Alloc	227,131	283,530	280,401	-1.1	265,840	-5.2	-6.2%
Total Expenses	1,817,248	2,044,716	2,149,942	5.1%	1,972,171	-8.3%	-3.5%
Initial Overage(Deficit)	4,107	174	(241,705)	-139411.0%	(26,557)	-89.0%	-15406.6%
<i>Transfer from Fund Balance</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)	4,107	174	(241,705)		(26,557)		
Depreciation	483,941	481,840	483,210	0.3%	720,000		
Replacement Reserves and Debt Service Summary							
Interfund Borrowing Repayment		185,760			186,120		
Water Reserves Collected		212,252			215,881		

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SEWER FUND

February 24, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> Budget 2015-16	<i>Projected</i> 2015-16	<i>%</i> Variance 2015-16	<i>Proposed</i> Budget 2016-17	<i>% Change</i> Projected 2015-16	<i>% Change</i> Budget 2015-16
--	--------------------------	-------------------------------------	-----------------------------	---------------------------------	--------------------------------------	---	--------------------------------------

Revenues:

Residential Service	1,164,771	1,204,610	1,204,610	0.0%	1,204,110	0.0%	0.0%
Commercial Service	121,316	126,590	126,824	0.2	137,450	8.4	8.6%
Availability Fees	390	390	390	0.0	500	28.2	28.2%
Late Charges	12,476	15,800	14,180	-10.3	15,800	11.4	0.0%
Interest Income	156	140	153	9.4	180	17.6	28.6%
Project Reimbursement	2,184	2,190	2,190	0.0	2,190	0.0	0.0%
Inspection Fees	380	2,150	1,391	-35.3	510	-63.3	-76.3%
Other	3,200	0	0	0.0	0	0.0	0.0%
Operating Revenues	1,304,874	1,351,869	1,349,738	-0.2%	1,360,740	0.8%	0.7%

Expenditures:

Sewer Collection	<i>14-15 Actual</i>	<i>15-16 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>16-17 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	85,887	124,280	102,897	-17.2%	127,540	23.9%	2.6%
Employers Costs	42,841	59,990	51,078	-14.9	61,990	21.4	3.3%
Power	13,252	14,700	14,523	-1.2	14,700	1.2	0.0%
Maint/Repairs	27,748	40,000	40,099	0.2	40,000	-0.2	0.0%
Equipment Rental	6,517	6,000	6,000	0.0	3,000	-50.0	-50.0%
Supplies	1,670	3,300	1,925	-41.7	3,300	71.4	0.0%
Other	0	1,000	1,000	0.0	1,000	0.0	0.0%
Subtotals	177,916	249,270	217,522	-12.7%	251,530	15.6%	0.9%

Sewer Treatment & Disposal	<i>14-15 Actual</i>	<i>15-16 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>16-17 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	108,315	185,496	165,138	-11.0%	191,310	15.8%	3.1%
Employers Costs	55,789	89,980	81,255	-9.7	92,990	14.4	3.3%
Power	104,005	126,000	119,968	-4.8	100,800	-16.0	-20.0%
Maint/Repairs	30,031	75,000	75,000	0.0	75,000	0.0	0.0%
Chemicals	41,053	70,300	53,056	-24.5	58,040	9.4	-17.4%
Lab Tests	56,986	16,200	19,162	18.3	16,200	-15.5	0.0%
Supplies	1,086	900	900	0.0	900	0.0	0.0%
Equipment Rental	11,890	10,000	10,282	2.8	7,200	-30.0	-28.0%
Sludge Removal Off Site	11,027	7,000	3,495	-50.1	11,750	236.2	67.9%
Subtotals	420,182	580,876	528,256	-9.1%	554,190	4.9%	-4.6%

BUDGET SUMMARY - SEWER FUND

February 24, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> <i>Budget</i> 2015-16	<i>Projected</i> 2015-16	<i>%</i> <i>Variance</i> 2015-16	<i>Proposed</i> <i>Budget</i> 2016-17	<i>% Change</i> <i>Projected</i> 2015-16	<i>% Change</i> <i>Budget</i> 2015-16
Sewer Administration							
	<i>14-15 Actual</i>	<i>15-16 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>16-17 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	37,235	35,510	34,897	-1.7%	36,440	4.4%	2.6%
Employers Costs	(22,027)	17,730	17,469	-1.5	18,300	4.8	3.2%
Equipment Maint	62,914	31,250	31,109	-0.5	31,250	0.5	0.0%
Vehicle Fuel	16,333	14,490	14,026	-3.2	13,500	-3.8	-6.8%
Permits	36,270	35,100	35,127	0.1	35,100	-0.1	0.0%
Legal/Consulting (Engineer)	9,729	80,000	76,154	-4.8	80,000	5.1	0.0%
Training/Safety	11,143	12,200	12,193	-0.1	12,200	0.1	0.0%
Supplies	3,642	4,200	3,846	-8.4	4,200	9.2	0.0%
Information Systems Maint	3,151	5,010	5,029	0.4	3,730	-25.8	-25.5%
Vehicle Maint.	6,451	6,000	5,962	-0.6	6,000	0.6	0.0%
Tools	17,417	4,200	5,490	30.7	4,200	-23.5	0.0%
Telephones	8,709	8,000	8,095	1.2	8,160	0.8	2.0%
Uniforms	3,836	4,300	4,556	6.0	4,300	-5.6	0.0%
Travel/Meetings	2,177	2,000	2,067	3.4	2,000	-3.2	0.0%
Building Maint	1,664	1,670	1,687	1.0	1,700	0.8	1.8%
Copier Maintenance	62	800	89	-88.9	120	34.9	-85.0%
Memberships	1,431	400	3,138	684.4	3,100	-1.2	675.0%
Bad Debts	0	0	0	0.0	0	0.0	0.0%
Sewer General Fine	0	0	0	0.0	0	0.0	0.0%
Nonroutine Maint/Repair	6,524	40,000	40,000	0.0	32,000	-20.0	-20.0%
Other	2,492	2,000	2,074	3.7	2,000	-3.6	0.0%
Subtotals	209,153	304,860	303,008	-0.6%	298,300	-1.6%	-2.2%
Operating Expenses	807,250	1,135,006	1,048,787	-7.6%	1,104,020	5.3%	-2.7%
Reserve Expenditures	5,513	0	0		0		
General Fund Net Allocation	173,414	216,470	214,085	-1.1	202,970	-5.2	-6.2%
Total Expenses	986,177	1,351,476	1,262,872	-6.6%	1,306,990	3.5%	-3.3%
Initial Overage(Deficit)	318,696	393	86,866	22000.3%	53,750	-38.1%	13575.1%
<i>Transfer from Misc Reserves</i>	0	0	0		0		
<i>Transfer from Rate Stab Res</i>	0	0	0		0		
Net Income (Loss)	318,696	393	86,866		53,750		
Depreciation	608,191	573,164	606,252	5.8	606,300	0.0	5.8

Replacement Reserves and Debt Service Summary

Sewer Reserves Collected

208,851

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - DRAINAGE FUND

February 24, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> Budget 2015-16	<i>Projected</i> 2015-16	<i>%</i> Variance 2015-16	<i>Proposed</i> Budget 2016-17	<i>% Change</i> Projected 2015-16	<i>% Change</i> Budget 2015-16
--	--------------------------	-------------------------------------	-----------------------------	---------------------------------	--------------------------------------	---	--------------------------------------

Revenues:

Residential Special Taxes	153,673	156,730	156,656	0.0%	157,750	0.7%	0.7%
Commercial Special Taxes	29,783	30,405	30,400	0.0	31,520	3.7	3.7%
Interest Income	(1)	50	39	-21.1	50	26.7	0.0%
Inspection Fees	0	0	0	0.0	0	0.0	0.0%
Other	447	0	0	0.0	0	0.0	0.0%
Operating Revenues	183,901	187,186	187,096	0.0%	189,320	1.2%	1.1%

Expenditures:

	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	70,741	62,140	65,263	5.0	63,770	-2.3	2.6%
Employers Costs	23,612	30,100	31,341	4.1	31,110	-0.7	3.4%
MS4 Permit	5,826	6,000	4,982	-17.0	6,000	20.4	0.0%
Power	6,724	9,800	9,505	-3.0	9,800	3.1	0.0%
Chemicals	4,344	2,400	2,407	0.3	5,000	107.7	108.3%
Maint/Repairs	7,664	11,900	11,024	-7.4	11,900	7.9	0.0%
Equipment Rental	1,844	4,500	4,000	-11.1	4,730	18.3	5.1%
Improvements	119	12,290	12,290	0.0	12,290	0.0	0.0%
Legal/Consulting	1,816	2,000	2,000	0.0	2,000	0.0	0.0%
Uniforms	0	200	200	0.0	200	0.0	0.0%
Tools	677	400	400	0.0	400	0.0	0.0%
Bad Debts	0	0	0	0.0	0	0.0	0.0%
Other	108	1,100	1,027	-6.6	1,100	7.1	0.0%
Subtotals	123,475	142,830	144,438	1.1%	148,300	2.7%	3.8%

Operating Expenses	123,475	142,830	144,438	1.1%	148,300	2.7%	3.8%
Reserve Expenditures	11,787	0	0		0		
General Fund Net Allocation	35,617	44,460	43,970	-1.1	41,690	-5.2	-6.2%
Total Expenses	170,879	187,290	188,409	0.6%	189,990	0.8%	1.4%

Net Income (Loss)	13,022	(104)	(1,313)	0.0%	(670)	-48.9%	100.0%
--------------------------	---------------	--------------	----------------	-------------	--------------	---------------	---------------

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SOLID WASTE FUND

February 24, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> <i>Budget</i> 2015-16	<i>Projected</i> 2015-16	<i>%</i> <i>Variance</i> 2015-16	<i>Proposed</i> <i>Budget</i> 2016-17	<i>% Change</i> <i>Projected</i> 2015-16	<i>% Change</i> <i>Budget</i> 2015-16
--	--------------------------	--	-----------------------------	--	---	--	---

Revenues:

Solid Waste Charges	633,436	636,658	636,668	0.0%	640,006	0.5%	0.5%
Other	389	300	270	-10.0	300	11.1%	0.0%
Operating Revenues	633,825	636,958	636,938	0.0	640,306	0.5%	0.5%

Expenditures:

	<i>14-15 Actual</i>	<i>15-16 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>16-17 Budget</i>	<i>Variance</i>	<i>Variance</i>
CWRS Contract	552,778	556,740	556,773	0.0%	559,796	0.5%	0.5%
Sac. County Admin. Fee	35,018	34,740	34,784	0.1	34,800	0.0%	0.2%
Consulting/Legal	0	0	0	0.0	0	0.0%	0.0%
HHW Event	0	9,000	9,000	0.0	9,000	0.0%	0.0%
Total Expenses	587,796	600,480	600,558	0.0	603,596	0.5%	0.5%
Operating Expenses	587,796	600,480	600,558	0.0	603,596	0.5%	0.5%
General Fund Net Allocation	29,194	36,440	36,041	-1.1	34,170	-5.2%	-6.2%
Total Expenses	616,991	636,920	636,599	-0.1	637,766	0.2%	0.1%
Net Income (Loss)	16,835	38	339	793.3	2,540	648.3%	6584.2%