



**2016 - 2017
FISCAL YEAR
ANNUAL BUDGET
RANCHO MURIETA COMMUNITY SERVICES DISTRICT**

RESOLUTION NO. R2016-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT APPROVING THE BUDGET FOR FISCAL YEAR 2016-17

WHEREAS, District departments have submitted estimates of budget requirements for Fiscal Year 2016-2017 and those estimates have been reviewed by the General Manager and Finance Committee; and

WHEREAS, the General Manager has submitted a proposed budget with the tabulations of the 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 2016-2017; and

WHEREAS, a public presentation and hearing were conducted for the budget for the Fiscal Year 2016-2017 on May 18, 2016 at 5:00 p.m. in the Board Room at 15160 Jackson Road, Rancho Murieta, California.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that (1) the proposed budget for Fiscal Year 2016-2017, as submitted by the District General Manager and as reviewed by the Board of Directors is a proper financial program for the budget period and constitutes the budget for 2016-2017; and (2) the District's 2016-2017 Budget is hereby adopted in the form as presented at this meeting and ordered filed with the County Auditor of Sacramento County in accordance with Sections 53901 and 61110 of the Government Code.

PASSED AND ADOPTED this 15th day of June 2016, by the following roll call vote:

AYES: Pasek, Ferraro, Graf, Martel, Pecotich

NOES: None

ABSENT: None

ABSTAIN: None



Gerald Pasek, 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 \$53,000,000 in plant, property, and equipment assets.

Population

Highlights from the 2010 Census demographic profiles show total population in Rancho Murieta at 5,488, with the median age being 50.8 years. The average household size is 2.39 persons per household.

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 residents with barcodes on their vehicles.

Water Source and Storage

The source of water for all uses is 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. In the future, the District has approved the use of recycled water for residential irrigation in areas of new development where the District determines it is reasonable and economically feasible.

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. The District contracts with California Waste Recovery Systems for the provisions of 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 within the District. 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 of the various District 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 District currently maintains over \$40,000,000 in plant, property, and equipment assets. The District's Reserve Policy 2012-07 is 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, Drainage 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.
- Rate Stabilization Fund Reserve (Water, Sewer and Security) – offsets revenue shortages due to economic hardships and/or unforeseen major expenses.

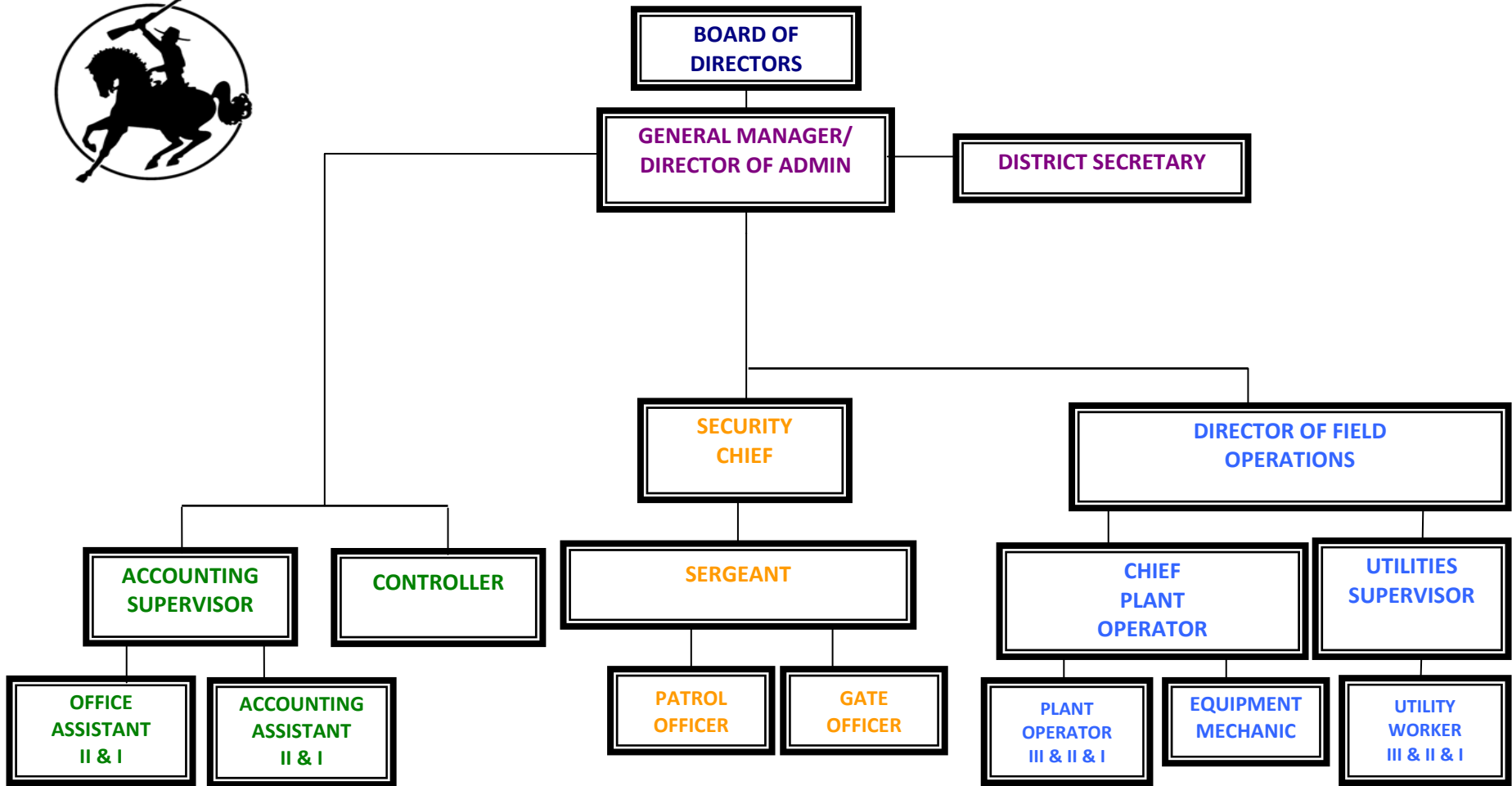
Cash Management Policies and Practices

The District's Investment Policy 2016-01 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.

RANCHO MURIETA COMMUNITY SERVICES DISTRICT
ORGANIZATIONAL CHART




July 8, 2016

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

POSITION LISTING (headcount)

	2011-12 APPROVED	2012-13 APPROVED	2013-14 Approved	2014-15 Approved	2015-16 Approved	2016-17 Approved
ADMIN DEPT.						
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	0.0	0.0	0.0
CONTROLLER				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	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	0.0	0.0	0.0	0.0	0.0	0.0
DEPT. SUBTOTAL	12.5	12.5	12.5	12.5	12.5	12.5
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	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
DEPT. SUBTOTAL	17.0	17.0	17.0	17.0	17.0	17.0
TOTALS	35.5	35.5	35.5	35.5	35.5	35.5

 This indicates a change.

SAMPLE BILL - Final

Rancho Murieta Community Services District

Average Monthly Customer Bill

			Current	Adopted Monthly		
			Monthly Rates	Rates	\$	%
			July 1, 2015	July 1, 2016	Change	Change
Residential Metered Lot						
	Water	Average Usage in CF	1700	1700		
	Residential Base		\$ 39.83	\$ 40.29		
old rate	Water Usage	\$.0163 per cubic foot	27.71			
new rate	Water Usage	\$.0165 per cubic foot		28.05		
	Total Water		\$ 67.54	\$ 68.34	0.80	1.2%
	WTP Debt Service Charge (interfund borrowing)		6.00	6.00	-	0.0%
	Sewer		46.53	45.65	(0.88)	-1.9%
	Solid Waste (avg. 64 Gallon Container)		20.79	20.79	-	0.0%
	Security Tax (Maximum Tax Ceiling \$28.02)		27.47	27.47	-	0.0%
	Drainage Tax (Maximum Tax Ceiling \$4.92)		4.82	4.82	-	0.0%
			\$ 173.15	\$ 173.07	\$ (0.08)	
%					-0.05%	

Murieta Village Lot						
	Water	Average Usage in CF	472	472		
	Residential Base		\$ 39.83	\$ 40.29		
old rate	Water Usage	\$.0163 per cubic foot	7.69			
new rate	Water Usage	\$.0165 per cubic foot		7.79		
	Total Water		\$ 47.52	\$ 48.08	0.56	1.2%
	WTP Debt Service Charge (interfund borrowing)		6.00	6.00	-	0.0%
	Sewer		46.53	45.65	(0.88)	-1.9%
	Solid Waste (avg. 64 Gallon Container)		20.79	20.79	-	0.0%
	Security Tax (Maximum Tax Ceiling \$6.75)		6.62	6.62	-	0.0%
	Drainage Tax (Maximum Tax Ceiling \$3.28)		3.22	3.22	-	0.0%
			\$ 130.68	\$ 130.36	\$ (0.32)	
%					-0.24%	

Vacant or Unmetered Lot						
	Security Tax (Maximum Tax Ceiling \$22.41)		21.97	21.97		0.0%
*	Water Standby	\$10.00 PER YEAR	0.83	0.83		0.0%
*	Sewer Standby	\$10.00 PER YEAR	0.83	0.83		0.0%
	Drainage Tax (Maximum Tax Ceiling \$4.92)		4.82	4.82		0.0%
			\$28.45	\$28.45		
%					0.00%	

* 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> 2014-15	<i>Adopted</i> <i>Budget</i> 2015-16	<i>Projected</i> 2015-16	<i>%</i> <i>Variance</i> 2015-16	<i>Adopted</i> <i>Budget</i> 2016-17	<i>% Change</i> <i>Budget</i> 2015-16
Revenues:						
Service Charges	5,056,152	5,419,243	5,275,701	-2.6%	5,350,536	-1.3%
Property Taxes	566,301	528,480	528,480	0.0	577,440	9.3%
Interest Earnings	3,270	670	3,677	448.8	3,160	371.6%
Other Charges / Reimbursements	109,159	71,489	97,323	36.1	63,160	-11.7%
Total Revenues:	5,734,882	6,019,882	5,905,181	-1.9%	5,994,296	-0.4%
Expenditures:						
Total Operating Expenses:	5,247,590	6,019,393	5,836,209	-3.0%	5,994,405	-0.4%
<i>Initial Overage (Deficit)</i>	<i>487,292</i>	<i>488</i>	<i>68,972</i>	<i>14020.0</i>	<i>(110)</i>	<i>-122.4</i>
<i>Trans from Rate Stab. Fund</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0.0</i>	<i>0</i>	<i>0.0</i>
<i>Transfer from Fund Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0.0</i>	<i>0</i>	<i>0.0</i>
Net Income (Loss)	487,292	488	68,972	14020.0	(110)	-122.4
<i>Rate Transfers to Repl Reserves</i>	<i>417,000</i>	<i>421,103</i>	<i>421,103</i>	<i>0.0</i>	<i>426,354</i>	<i>1.2</i>
<i>Security Reserve Collection</i>	<i>47,820</i>	<i>45,680</i>	<i>45,684</i>		<i>45,680</i>	
<i>Add'l Transfers to Repl Reserves</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0.0</i>	<i>0</i>	<i>0.0</i>
<i>Inter-fund Borrowing Repayment</i>		<i>185,760</i>	<i>185,760</i>		<i>186,120</i>	
Depreciation	1,120,849	1,080,801	1,130,175	4.6%	1,367,700	21.0%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SECURITY FUND

July 8, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> Budget 2015-16	<i>Projected</i> 2015-16	<i>%</i> Variance 2015-16	<i>Adopted</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	1,077,658	0.2%	1,079,110	0.1%	0.3%
Commercial Special Taxes	153,291	177,970	178,789	0.5	189,780	6.1	6.6%
Late Charges	24,953	30,000	28,087	-6.4	30,000	6.8	0.0%
Title Transfer Fees	4,900	5,100	5,425	6.4	5,100	-6.0	0.0%
Bar Code Income	11,060	7,800	10,540	35.1	7,800	-26.0	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	735	83.7	400	-45.6	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)	(45,684)	0.0	(45,680)	0.0	0.0%
Gain/(Loss) - Capital Asset	(24,576)						
Misc	7,434	4,160	7,260	74.5	4,160	-42.7	0.0%
Operating Revenues	1,210,411	1,322,820	1,329,949	0.5%	1,337,810	0.6%	1.1%
Expenditures:							
Security Gates	<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	281,130	302,900	299,920	-1.0%	312,400	4.2%	3.1%
Employers Costs	172,089	188,500	177,593	-5.8	182,100	2.5	-3.4%
Information Systems Maint	3,777	2,800	2,749	-1.8	4,700	71.0	67.9%
Equipment Repairs	1,471	3,300	2,991	-9.4	3,300	10.3	0.0%
Bar Codes	8,719	5,000	5,204	4.1	5,000	-3.9	0.0%
Telephones	4,364	3,600	4,061	12.8	4,180	2.9	16.1%
Building Maint	3,296	3,250	3,357	3.3	3,360	0.1	3.4%
Power	7,414	9,600	8,513	-11.3	9,600	12.8	0.0%
Uniforms	1,535	3,400	2,721	-20.0	3,000	10.3	-11.8%
Supplies	0	200	55	-72.3	200	261.1	0.0%
Training/Safety	85	600	150	-75.0	300	100.0	-50.0%
Other	5,959	3,200	3,085	-3.6	3,200	3.7	0.0%
Subtotals	489,839	526,350	510,399	-3.0%	531,340	4.1%	0.9%
Security Patrol	<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	245,858	277,000	256,217	-7.5%	274,200	7.0%	-1.0%
Employers Costs	130,736	166,200	156,566	-5.8	177,400	13.3	6.7%
Vehicle Fuel	17,460	19,390	13,955	-28.0	16,800	20.4	-13.4%
Off Duty Sheriff Patrol	6,262	4,000	6,286	57.1	4,000	-36.4	0.0%
Vehicle Maint.	12,895	9,600	10,215	6.4	9,600	-6.0	0.0%
Vehicle Lease	243	5,970	1,366	-77.1	5,970	337.1	0.0%
Information Systems Maint	4,523	11,000	2,174	-80.2	5,000	129.9	-54.5%
Training/Safety	1,451	4,800	2,528	-47.3	2,400	-5.1	-50.0%
Safety Center	2,645	2,110	2,055	-2.6	2,280	11.0	8.1%
Uniforms	1,069	3,100	2,894	-6.6	3,100	7.1	0.0%
Telephones	3,879	3,240	3,680	13.6	4,470	21.5	38.0%
Equipment Repairs	100	1,600	1,290	-19.4	1,600	24.0	0.0%
Supplies	153	300	75	-75.0	300	300.0	0.0%
Other	20,216	2,000	16,091	704.6	2,000	-87.6	0.0%
Subtotals	447,489	510,310	475,392	-6.8%	509,120	7.1%	-0.2%

BUDGET SUMMARY - SECURITY FUND

July 8, 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>Adopted</i> <i>Budget</i> 2016-17	<i>% Change</i> <i>Projected</i> 2015-16	<i>% Change</i> <i>Budget</i> 2015-16
Security Administration							
Wages	85,655	91,200	96,292	5.6%	91,000	-5.5%	-0.2%
Employers Costs	(23,798)	31,700	34,857	10.0	30,100	-13.6	-5.0%
Legal/Consulting	15,202	3,500	1,475	-57.9	24,500	1561.0	600.0%
Supplies	6,527	5,000	6,270	25.4	6,000	-4.3	20.0%
Telephones	998	960	988	2.9	1,080	9.3	12.5%
Information System Maint	2,175	2,240	3,043	35.9	2,630	-13.6	17.4%
Training/Safety	891	1,200	1,604	33.6	1,200	-25.2	0.0%
Travel/Meetings	352	800	323	-59.6	480	48.5	-40.0%
Uniforms	0	400	0	-100.0	400	0.0	0.0%
Bad Debts	0	0	0	0.0	0	0.0	0%
Equipment Maint	320	600	785	30.8	600	-23.6	0.0%
Other	1,318	600	1,756	192.7	1,080	-38.5	80.0%
Subtotals	89,639	138,200	147,393	6.7%	159,070	7.9%	15.1%
Operating Expenses	1,026,967	1,174,860	1,133,185	-3.5%	1,199,530	5.9%	2.1%
General Fund Net Allocation	118,529	147,960	145,919	-1.4	138,320	-5.2	-6.5%
Total Expenses	1,145,496	1,322,820	1,279,104	-3.3%	1,337,850	4.6%	1.1%
Initial Overage(Deficit)	64,915	(0)	50,845		(40)	-100.1%	608.0%
Transfer from Fund Balance	0	0	0				
Transfer from Rate Stab Resr	0	0	0		0		
Net Income (Loss)	17,095	(0)	50,845		(40)		
Depreciation	28,717	25,797	41,309	60.1%	41,400	0.2%	60.5%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - WATER FUND

July 8, 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>Adopted</i> <i>Budget</i> 2016-17	<i>% Change</i> <i>Projected</i> 2015-16	<i>% Change</i> <i>Budget</i> 2015-16
Revenues:							
Residential Sales	1,598,773	1,792,290	1,688,562	-5.8%	1,759,030	4.2%	-1.9%
Commercial Sales	162,069	208,920	163,645	-21.7	171,980	5.1	-17.7%
Other Sales	7,679	8,410	11,410	35.7	8,410	-26.3	0.0%
Availability Fees	320	340	500	47.1	410	-18.0	20.6%
Late Charges	12,476	15,800	14,844	-6.1	15,800	6.4	0.0%
Telephone Line Contracts	5,636	5,600	5,756	2.8	5,760	0.1	2.9%
Meter Installation Fees	2,352	6,800	1,600	-76.5	1,600	0.0	-76.5%
Interest Income	2,517	80	2,580	3125.3	2,530	-1.9	3062.5%
Inspection Fees	633	2,150	505	-76.5	500	-1.0	-76.7%
Project Reimbursement	15,846	0	25,714	0.0	0	-100.0	0.0%
Other	13,053	4,500	5,900	31.1	4,500	-23.7	0.0%
Operating Revenues	1,821,354	2,044,890	1,921,015	-6.1%	1,970,520	2.6%	-3.6%

Expenditures:

Water Source of Supply	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	21,367	17,750	12,497	-29.6%	18,220	45.8%	2.6%
Employers Costs	11,496	8,570	6,384	-25.5	8,860	38.8	3.4%
Power	111,346	88,100	77,948	-11.5	71,000	-8.9	-19.4%
Dam Inspection	39,198	34,516	34,924	1.2	36,670	5.0	6.2%
Chemicals - Routine	4,222	6,500	3,242	-50.1	6,100	88.2	-6.2%
Chemicals - Taste & Odor	8,776	7,200	10,890	51.2	7,200	-33.9	0.0%
Maint/Repairs	7,767	10,000	6,694	-33.1	10,000	49.4	0.0%
Equipment Rental	1,604	3,000	3,000	0.0	3,000	0.0	0.0%
Supplies	0	600	150	-75.0	600	300.0	0.0%
Other	0	250	250	0.0	250	0.0	0.0%
Subtotals	205,776	176,486	155,978	-11.6%	161,900	3.8%	-8.3%

Water Treatment	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	221,923	195,300	291,106	49.1%	200,420	-31.2%	2.6%
Employers Costs	90,725	94,270	130,674	38.6	97,420	-25.4	3.3%
Capitalized Labor			(86,751)		0		
Power	73,023	175,300	182,017	3.8	140,240	-23.0	-20.0%
Chemicals	63,119	118,000	75,611	-35.9	118,000	56.1	0.0%
Maint/Repairs	26,118	45,070	34,126	-24.3	51,000	49.4	13.2%
Lab Tests	10,591	28,000	19,527	-30.3	28,000	43.4	0.0%
Equipment Rental	41,013	8,000	258,055	3125.7	8,000	-96.9	0.0%
Taste & Odor Treatment	12,171	0	1,136	0.0	0	-100.0	100.0%
Supplies	5	500	2,693	438.5	500	-81.4	0.0%
Other	0	500	565	13.0	500	-11.5	0.0%
Subtotals	538,687	664,940	908,759	36.7%	644,080	-29.1%	-3.1%

Water Transmission & Distr	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	215,850	177,540	190,497	7.3%	182,200	-4.4%	2.6%
Employers Costs	96,724	85,700	88,010	2.7	88,560	0.6	3.3%
Maint/Repairs	37,410	48,000	36,580	-23.8	48,000	31.2	0.0%
Meters/Box/Valve	26,286	54,000	36,631	-32.2	54,000	47.4	0.0%
Power	45,884	40,000	45,517	13.8	43,000	-5.5	7.5%
Equipment Rental	25,936	26,000	16,359	-37.1	10,000	-38.9	-61.5%
Post Repair Road Paving	52,754	36,000	37,091	0.0	36,000	-2.9	0.0%
Supplies	544	4,000	1,455	-63.6	4,000	174.9	0.0%
Other	0	8,200	250	-97.0	8,200	3180.0	0.0%
Subtotals	501,387	479,440	452,390	-5.6%	473,960	4.8%	-1.1%

BUDGET SUMMARY - WATER FUND

July 8, 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>Adopted</i> <i>Budget</i> 2016-17	<i>% Change</i> <i>Projected</i> 2015-16	<i>% Change</i> <i>Budget</i> 2015-16
Water Administration	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	78,037	88,330	70,924	-19.7%	91,100	28.4%	3.1%
Employers Costs	(831)	44,350	36,057	-18.7	45,780	27.0	3.2%
Permits	26,016	32,000	39,758	24.2	32,000	-19.5	0.0%
Equipment Maint	22,685	8,000	10,713	33.9	8,000	-25.3	0.0%
Legal/Consulting	46,330	60,500	32,741	-45.9	60,500	84.8	0.0%
Vehicle Fuel	9,191	11,400	8,265	-27.5	9,350	13.1	-18.0%
Training/Safety	4,459	9,300	6,260	-32.7	9,300	48.6	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	4,168	-24.2	5,500	32.0	0.0%
Dam Liability Coverage	0	0	7,132	0.0	13,170	84.7	0.0%
Telephones	10,091	9,600	10,213	6.4	10,980	7.5	14.4%
Information Systems Maint	6,767	6,660	3,106	-53.4	5,380	73.2	-19.2%
Vehicle Maint.	18,784	20,000	13,829	-30.9	20,000	44.6	0.0%
Tools	14,735	4,000	9,848	146.2	4,000	-59.4	0.0%
CIA Ditch Operations	5,403	3,500	875	-75.0	3,500	300.0	0.0%
Uniforms	3,551	4,980	4,965	-0.3	4,980	0.3	0.0%
Conservation	18,557	50,000	23,892	-52.2	50,000	109.3	0.0%
Travel/Meetings	2,191	1,800	1,797	-0.2	1,800	0.2	0.0%
Copier Maintenance	62	300	109	0.0	120	10.3	-60.0%
Memberships	10,569	10,950	1,911	-82.5	3,950	106.7	-63.9%
Bad Debts	0	500	500	0.0	0	-100.0	-100.0%
Building Maint	1,664	1,650	1,726	4.6	1,690	-2.1	2.4%
Nonroutine Maint/Repair	24,311	50,000	14,159	-71.7	25,000	76.6	-50.0%
Other	18,014	6,000	4,718	-21.4	6,000	27.2	0.0%
Subtotals	331,884	440,320	321,404	-27.0%	425,600	32.4%	-3.3%
Operating Expenses	1,577,733	1,761,186	1,838,530	4.4%	1,705,540	-7.2%	-3.2%
Reserve Expenditures	12,384	0	0		0		
General Fund Net Alloc	227,131	283,530	279,619	-1.4	265,060	-5.2	-6.5%
Total Expenses	1,817,248	2,044,716	2,118,149	3.6%	1,970,600	-7.0%	-3.6%
Initial Overage(Deficit)	4,107	174	(197,134)	-113721.7%	(80)	-100.0%	-146.1%
Transfer from Fund Balance	0	0	0		0		
Transfer from Rate Stab Resr	0	0	0		0		
Net Income (Loss)	4,107	174	(197,134)		(80)		
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

July 8, 2016

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

Residential Service	1,164,771	1,204,610	1,203,155	-0.1%	1,177,620	-2.1%	-2.2%
Commercial Service	121,316	126,590	127,012	0.3	134,426	5.8	6.2%
Availability Fees	390	390	560	43.6	500	-10.7	28.2%
Late Charges	12,476	15,800	14,844	-6.1	15,800	6.4	0.0%
Interest Income	156	140	316	125.8	180	-43.0	28.6%
Project Reimbursement	2,184	2,190	2,190	0.0	2,190	0.0	0.0%
Inspection Fees	380	2,150	379	-82.4	510	34.7	-76.3%
Other	3,200	0	0	0.0	0	0.0	0.0%
Operating Revenues	1,304,874	1,351,869	1,348,454	-0.3%	1,331,226	-1.3%	-1.5%

Expenditures:

Sewer Collection	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	85,887	124,280	94,671	-23.8%	127,540	34.7%	2.6%
Employers Costs	42,841	59,990	46,891	-21.8	61,990	32.2	3.3%
Power	13,252	14,700	14,879	1.2	14,700	-1.2	0.0%
Maint/Repairs	27,748	40,000	47,880	19.7	40,000	-16.5	0.0%
Equipment Rental	6,517	6,000	4,500	-25.0	3,000	-33.3	-50.0%
Supplies	1,670	3,300	825	-75.0	3,300	300.0	0.0%
Other	0	1,000	1,000	0.0	1,000	0.0	0.0%
Subtotals	177,916	249,270	210,646	-15.5%	251,530	19.4%	0.9%

Sewer Treatment & Disposal	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	108,315	185,496	127,019	-31.5%	191,310	50.6%	3.1%
Employers Costs	55,789	89,980	65,438	-27.3	92,990	42.1	3.3%
Power	104,005	126,000	108,800	-13.7	100,800	-7.4	-20.0%
Maint/Repairs	30,031	75,000	59,584	-20.6	75,000	25.9	0.0%
Chemicals	41,053	70,300	49,966	-28.9	58,040	16.2	-17.4%
Lab Tests	56,986	16,200	16,134	-0.4	16,200	0.4	0.0%
Supplies	1,086	900	600	-33.3	900	50.0	0.0%
Equipment Rental	11,890	10,000	8,359	-16.4	7,200	-13.9	-28.0%
Sludge Removal Off Site	11,027	7,000	6,261	-10.6	11,750	87.7	67.9%
Subtotals	420,182	580,876	442,161	-23.9%	554,190	25.3%	-4.6%

BUDGET SUMMARY - SEWER FUND

July 8, 2016

	<i>Actual</i> 2014-15	<i>Adopted</i> Budget 2015-16	<i>Projected</i> 2015-16	<i>%</i> Variance 2015-16	<i>Adopted</i> Budget 2016-17	<i>% Change</i> Projected 2015-16	<i>% Change</i> Budget 2015-16
Sewer Administration							
Wages	37,235	35,510	33,426	-5.9%	36,440	9.0%	2.6%
Employers Costs	(22,027)	17,730	16,360	-7.7	18,300	11.9	3.2%
Equipment Maint	62,914	31,250	28,377	-9.2	31,250	10.1	0.0%
Vehicle Fuel	16,333	14,490	10,719	-26.0	13,500	25.9	-6.8%
Permits	36,270	35,100	28,511	-18.8	35,100	23.1	0.0%
Legal/Consulting (Engineer)	9,729	80,000	59,230	-26.0	80,000	35.1	0.0%
Training/Safety	11,143	12,200	12,867	5.5	12,200	-5.2	0.0%
Supplies	3,642	4,200	3,329	-20.7	4,200	26.2	0.0%
Information Systems Maint	3,151	5,010	2,906	-42.0	3,730	28.4	-25.5%
Vehicle Maint.	6,451	6,000	4,188	-30.2	6,000	43.3	0.0%
Tools	17,417	4,200	7,108	69.2	4,200	-40.9	0.0%
Telephones	8,709	8,000	8,032	0.4	8,160	1.6	2.0%
Uniforms	3,836	4,300	4,979	15.8	4,300	-13.6	0.0%
Travel/Meetings	2,177	2,000	2,067	3.3	2,000	-3.2	0.0%
Building Maint	1,664	1,670	1,685	0.9	1,700	0.9	1.8%
Copier Maintenance	62	800	64	-92.0	120	87.9	-85.0%
Memberships	1,431	400	4,243	960.7	3,100	-26.9	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	35,542	-11.1	40,000	12.5	0.0%
Other	2,492	2,000	3,203	60.1	2,000	-37.6	0.0%
Subtotals	209,153	304,860	266,836	-12.5%	306,300	14.8%	0.5%
Operating Expenses	807,250	1,135,006	919,643	-19.0%	1,112,020	20.9%	-2.0%
Reserve Expenditures	5,513	0	0		16,836		
General Fund Net Allocation	173,414	216,470	213,488	-1.4	202,370	-5.2	-6.5%
Total Expenses	986,177	1,351,476	1,133,131	-16.2%	1,331,226	17.5%	-1.5%
Initial Overage(Deficit)	318,696	393	215,324	54682.2%	0	-100.0%	-100.0%
<i>Transfer from Misc Reserve:</i>	0	0	0		0		
<i>Transfer from Rate Stab Res</i>	0	0	0		0		
Net Income (Loss)	318,696	393	215,324		0		
Depreciation	608,191	573,164	605,657	5.7	606,300	0.1	5.8

Replacement Reserves and Debt Service Summary

Sewer Reserves Collected

208,851

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - DRAINAGE FUND

July 8, 2016

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

Residential Special Taxes	153,673	156,730	156,786	0.0%	157,750	0.6%	0.7%
Commercial Special Taxes	29,783	30,405	30,390	0.0	31,520	3.7	3.7%
Interest Income	(1)	50	46	-7.4	50	8.0	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	187,222	0.0%	189,320	1.1%	1.1%

Expenditures:

	14-15 Actual	15-16 Budget	Projected	Variance	16-17 Budget	Variance	Variance
Wages	70,741	62,140	68,609	10.4	63,770	-7.1	2.6%
Employers Costs	23,612	30,100	32,141	6.8	31,110	-3.2	3.4%
MS4 Permit	5,826	6,000	4,982	-17.0	6,000	20.4	0.0%
Power	6,724	9,800	9,882	0.8	9,800	-0.8	0.0%
Chemicals	4,344	2,400	2,761	15.0	5,000	81.1	108.3%
Maint/Repairs	7,664	11,900	11,014	-7.4	11,900	8.0	0.0%
Equipment Rental	1,844	4,500	2,000	-55.6	4,730	136.5	5.1%
Improvements	119	12,290	8,610	-29.9	11,750	36.5	-4.4%
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	1,422	29.3	1,100	-22.7	0.0%
Subtotals	123,475	142,830	144,021	0.8%	147,760	2.6%	3.5%
Operating Expenses	123,475	142,830	144,021	0.8%	147,760	2.6%	3.5%
Reserve Expenditures	11,787	0	0		0		
General Fund Net Allocation	35,617	44,460	43,848	-1.4	41,560	-5.2	-6.5%
Total Expenses	170,879	187,290	187,869	0.3%	189,320	0.8%	1.1%
Net Income (Loss)	13,022	(104)	(647)	0.0%	(0)	-100.0%	100.0%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SOLID WASTE FUND

July 8, 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>Adopted</i> <i>Budget</i> 2016-17	<i>% Change</i> <i>Projected</i> 2015-16	<i>% Change</i> <i>Budget</i> 2015-16
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Revenues:

Solid Waste Charges	633,436	636,658	637,235	0.1%	640,000	0.4%	0.5%
Other	389	300	336	12.0	300	-10.8%	0.0%
Operating Revenues	633,825	636,958	637,571	0.1	640,300	0.4%	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	557,177	0.1%	555,700	-0.3%	-0.2%
Sac. County Admin. Fee	35,018	34,740	34,870	0.4	34,800	-0.2%	0.2%
Consulting/Legal	0	0	0	0.0	0	0.0%	0.0%
HHW Event	0	9,000	9,000	0.0	15,710	74.6%	74.6%
Total Expenses	587,796	600,480	601,047	0.1	606,210	0.9%	1.0%
Operating Expenses	587,796	600,480	601,047	0.1	606,210	0.9%	1.0%
General Fund Net Allocation	29,194	36,440	35,941	-1.4	34,070	-5.2%	-6.5%
Total Expenses	616,991	636,920	636,988	0.0	640,280	0.5%	0.5%
Net Income (Loss)	16,835	38	583	1433.9	20	-96.6%	-47.4%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - GENERAL FUND

July 8, 2016

	<i>Actual</i>	<i>Adopted</i>		<i>%</i>	<i>Adopted</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	10,700	11.5	9,600	-10.3	0.0%
Project Reimbursement	0	0	0	0.0	0	0.0	0.0%
Interest	226	120	2,261	1784.2	120	-94.7	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	2,768	130.6	1,200	-56.6	0.0%
Total Operating Revenues	580,518	476,160	480,969	1.0%	525,120	9.2%	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	511,241	1.2%	518,100	1.3%	2.6%
Director Meeting Stipends	15,000	18,000	13,200	-26.7	18,000	36.4	0.0%
Employers Costs	221,317	302,200	275,373	-8.9	276,500	0.4	-8.5%
Liability Insurance	81,612	86,400	87,037	0.7	86,400	-0.7	0.0%
Information Systems Maintenance	79,390	79,400	85,611	7.8	77,450	-9.5	-2.5%
Community Communications	3,328	5,900	3,886	-34.1	5,900	51.8	0.0%
Legal	84,066	42,000	66,076	57.3	60,000	-9.2	42.9%
Office Supplies	19,541	22,800	22,047	-3.3	22,800	3.4	0.0%
Building/Grounds Maintenance	24,216	17,820	18,511	3.9	17,040	-7.9	-4.4%
Postage	21,241	22,200	21,975	-1.0	21,600	-1.7	-2.7%
Telephones	6,406	6,000	6,790	13.2	5,400	-20.5	-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	900	-75.0	3,600	300.0	0.0%
Memberships	10,614	9,860	10,542	6.9	9,620	-8.7	-2.4%
Training/Safety	3,794	4,800	2,823	-41.2	4,800	70.0	0.0%
Power	8,519	8,700	8,323	-4.3	7,200	-13.5	-17.2%
Meetings	9,839	9,000	6,629	-26.3	9,000	35.8	0.0%
Director Expense Reimbursement	3,044	6,600	3,270	-50.5	4,800	46.8	-27.3%
Equipment Maint	2,044	2,000	2,996	49.8	2,000	-33.2	0.0%
Election Costs	1,818	0	0	0.0	5,000	0.0	100.0%
Mail Machine Lease	2,784	2,800	2,105	-24.8	2,800	33.0	0.0%
Copy Machine Maintenance	21,232	18,250	17,776	-2.6	16,800	-5.5	-7.9%
Clerical Services	102,507	0	0	0.0	0	0.0	0.0%
Other	17,374	6,300	8,173	29.7	7,200	-11.9	14.3%
Total Operating Expenses	1,164,403	1,205,030	1,199,783	-0.4%	1,206,510	0.6%	0.1%

Overage(Deficit)	(583,886)	(728,870)	(718,815)	-1.4%	(681,390)	-5.2%	-6.5%
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2016 - 2017 Capital Improvement Projects List

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	05-06-1	Granlees Site Access Restriction Improvements	100,000	Capital Improvement Reserves	20	
4	08-05-1	WTP Paint & Exterior Siding Repair	30,000	Replacement Reserves - Water	20	<i>In process</i>
5	08-07-1	Bobcat Compact Track Loader	54,000	Replacement Reserves - Water & Sewer		
6	10-05-1	Excavate Sediment out of Calero	20,000	Replacement Reserves		
7	11-03-1	Fueling Station	40,000	Replacement Reserves - borrow & repay	10	
8	12-01-2	Dump Truck	100,000	Capital Improvements Reserves (Water/Sewer)		<i>Completed</i>
9	13-02-2	WWRP Filter PLC Replacement	125,000	Replacement Reserves - Sewer		
10	14-01-2	MLN Generator	125,000	Replacement Reserves - Sewer	20	
11	14-02-1	Granlees Forebay Repairs	130,000	Replacement Reserves - Water		<i>In process</i>
12	14-01-1	Backhoe	70,000	Capital Improvement Reserves - Water & Sewer	10	<i>Completed</i>
13	16-01-2	Truck - quarter ton or smaller (replace #215)	27,000	Replacement Reserves - Sewer	10	
Department Subtotal			\$ 961,000			
Security Department						
14	05-12-3	Wireless Network Site Survey, Acquisition & Startup Costs	100,000	Capital Improvement Reserves	15	
15	14-01-3	Two Way Radio Replacement	12,000	Replacement Reserves - Security	5	
16	14-02-3	Spare Gate Operator	7,000	Replacement Reserves - Security	5	
Department Subtotal			\$ 119,000			
Admin Department						
17	04-12-4	Records Storage Vault	20,000	Capital Improvement Reserves	25	
18	10-07-4	Electronic Document Management System	25,000	Unrestricted Cash		
19	10-08-4	Email Exchange Server	20,000	Unrestricted Cash		<i>On hold</i>
Department Subtotal			\$ 65,000			
2015-16 Grand Totals			\$1,145,000			

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