



**2017 - 2018
FISCAL YEAR
ANNUAL BUDGET
RANCHO MURIETA COMMUNITY SERVICES DISTRICT**

RESOLUTION NO. R2017-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT APPROVING THE BUDGET FOR FISCAL YEAR 2017-18

WHEREAS, District departments have submitted estimates of budget requirements for Fiscal Year 2017-2018 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 2017-2018; and

WHEREAS, a public presentation and hearing were conducted for the budget for the Fiscal Year 2017-2018 on May 17, 2017 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 2017-2018, 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 2017-2018; and (2) the District's 2017-2018 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.

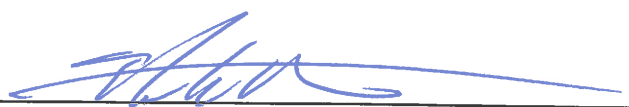
PASSED AND ADOPTED this 21st day of June 2017, by the following roll call vote:

AYES: Pecotich, Graf, Pasek

NOES: None


ABSENT: Clark, Merchant

ABSTAIN: None



Mark Pecotich, 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 \$56,000,000 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, as the community grows, 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 \$56,000,000 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.

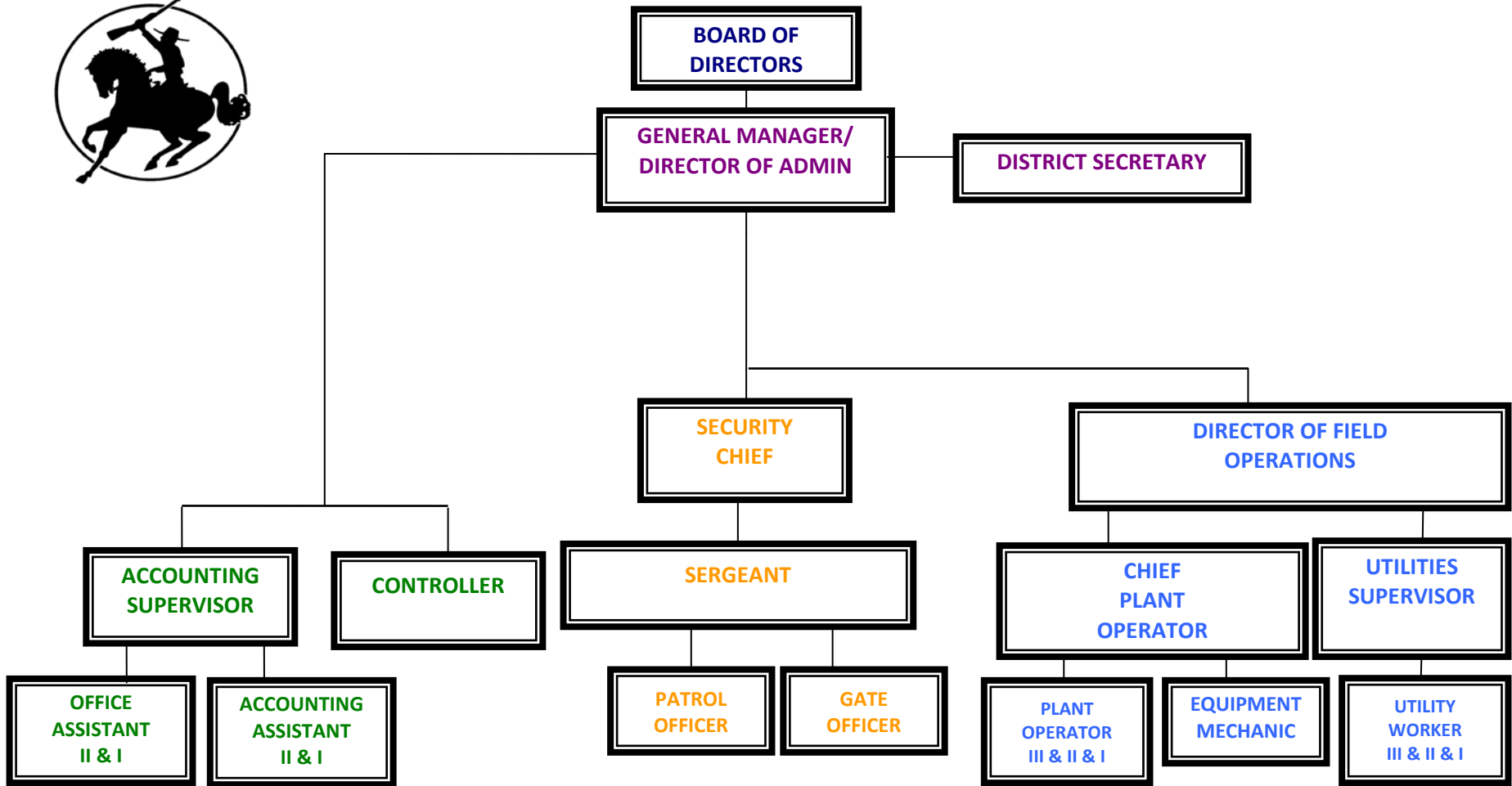
Cash Management Policies and Practices

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)

	2012-13 APPROVED	2013-14 Approved	2014-15 Approved	2015-16 Approved	2016-17 Approved	2017-18 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	0.0	0.0	0.0	0.0
CONTROLLER			1.0	1.0	1.0	1.0
ACCOUNTING SUPERVISOR	1.0	1.0	1.0	1.0	1.0	1.0
ACCOUNTING ASSISTANT I,II	1.0	1.0	1.0	1.0	1.0	1.0
OFFICE ASSISTANT I, II	1.0	1.0	1.0	1.0	1.0	1.0
DEPT. SUBTOTAL	6.0	6.0	6.0	6.0	6.0	6.0
WATER/SEWER/DRAINAGE DEPT.						
DIRECTOR OF FIELD OPS	1.0	1.0	1.0	1.0	1.0	1.0
CHIEF PLANT OPERATOR	1.0	1.0	1.0	1.0	1.0	1.0
PLANT OPERATOR I, II, III	4.0	4.0	4.0	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	1.0	1.0
DEPT. SUBTOTAL	12.5	12.5	12.5	12.5	13.5	13.5
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	36.5	36.5

 This indicates a change.

Rancho Murieta Community Services District

Average Monthly Customer Bill

		Current	Adopted Monthly			
		Monthly Rates	Rates		\$	%
		July 1, 2016	July 1, 2017		Change	Change
Residential Metered Lot						
Water	Average Usage in CF	1426	1426			
	Residential Base (excluding reserves)	\$ 33.90	\$	32.79	(1.11)	-3.3%
	Reserve Contribution	\$ 6.39	\$	7.75	1.36	21.3%
	Total Residential Base	\$ 40.29	\$	40.54	0.25	0.6%
old rate	Water Usage \$.0165 per cubic foot	23.53				
new rate	Water Usage \$.0166 per cubic foot			23.67	0.14	0.6%
	Total Water	\$ 63.82	\$	64.21	0.39	0.6%
	WTP Debt Service Charge (interfund borrowing)	\$ 6.00	\$	6.00	-	0.0%
Sewer						
	Residential Base (excluding reserves)	\$ 39.34	\$	39.19	(0.15)	-0.4%
	Reserve Contribution	\$ 6.31	\$	6.76	0.45	7.1%
	Total Residential Base	\$ 45.65	\$	45.95	0.30	0.7%
	Solid Waste (avg. 64 Gallon Container)	\$ 20.79	\$	21.01	0.22	1.1%
	Security Tax (Maximum Tax Ceiling \$28.58)	\$ 27.47	\$	28.58	1.11	4.0%
	Drainage Tax (Maximum Tax Ceiling \$5.02)	\$ 4.82	\$	5.02	0.20	4.1%
		\$ 168.55	\$	170.77	\$ 2.22	
% Change over prior year					1.32%	

Murieta Village Lot						
Water	Average Usage in CF	418	418			
	Residential Base	\$ 33.90	\$	32.79	(1.11)	-3.3%
	Reserve Contribution	\$ 6.39	\$	7.75	1.36	21.3%
	Total Residential Base	\$ 40.29	\$	40.54	0.25	0.6%
old rate	Water Usage \$.0165 per cubic foot	\$ 6.90				
new rate	Water Usage \$.0166 per cubic foot			6.94	0.04	0.6%
	Total Water	\$ 47.19	\$	47.48	0.29	0.6%
	WTP Debt Service Charge (interfund borrowing)	\$ 6.00	\$	6.00	-	0.0%
Sewer						
	Residential Base (excluding reserves)	\$ 39.34	\$	39.19	(0.15)	-0.4%
	Reserve Contribution	\$ 6.31	\$	6.76	0.45	7.1%
	Total Residential Base	\$ 45.65	\$	45.95	0.30	0.7%
	Solid Waste (avg. 64 Gallon Container)	\$ 20.79	\$	21.01	0.22	1.1%
	Security Tax (Maximum Tax Ceiling \$6.89)	\$ 6.62	\$	6.89	0.27	4.1%
	Drainage Tax (Maximum Tax Ceiling \$3.35)	\$ 3.22	\$	3.35	0.13	4.0%
		\$ 129.47	\$	130.68	\$ 1.21	
% Change over prior year					0.93%	

Vacant or Unmetered Lot						
	Security Tax (Maximum Tax Ceiling \$22.86)	\$ 21.97	\$	22.86		4.1%
*	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 \$5.02)	\$ 4.82	\$	5.02		4.1%
		\$ 28.45	\$	29.54		
% Change over prior year					3.83%	

* 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> 2015-16	<i>Adopted</i> <i>Budget</i> 2016-17	<i>Projected</i> 2016-17	<i>%</i> <i>Variance</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>% Change</i> <i>Budget</i> 2016-17
Revenues:						
Service Charges	5,244,869	5,350,538	5,371,166	0.4%	5,466,018	2.2%
Property Taxes	581,992	577,440	589,820	2.1	598,680	3.7%
Interest Earnings	7,770	3,160	6,369	101.6	7,470	136.4%
Other Charges / Reimbursements	187,456	63,160	93,213	47.6	34,099	-46.0%
Total Revenues:	6,022,087	5,994,298	6,060,569	1.1%	6,106,267	1.9%
Expenditures:						
Total Operating Expenses:	5,332,555	5,978,476	5,916,930	-1.0%	6,106,448	2.1%
<i>Initial Overage (Deficit)</i>	689,532	15,822	143,639	807.8	(181)	-101.1
<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)	689,532	15,822	143,639	807.8	(181)	-101.1
<i>Rate Transfers to Repl Reserves</i>	417,000	421,103	421,103	0.0	490,002	16.4
<i>Security Reserve Collection</i>	45,684	45,680	45,678		45,680	
<i>Add'l Transfers to Repl Reserves</i>	0	0	0	0.0	31,540	0.0
<i>Inter-fund Borrowing Repayment</i>		186,120	186,120		187,272	
Depreciation	1,225,574	1,367,700	1,476,700	8.0%	1,491,005	1.0%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SECURITY FUND

July 3, 2017

	<i>Actual</i> 2015-16	<i>Adopted</i> Budget 2016-17	<i>Projected</i> 2016-17	<i>%</i> Variance 2016-17	<i>Adopted</i> Budget 2017-18	<i>% Change</i> Projected 2016-17	<i>% Change</i> Budget 2016-17
Revenues:							
Residential Special Taxes	1,079,076	1,079,110	1,080,663	0.1%	1,123,748	4.0%	4.1%
Commercial Special Taxes	179,069	189,780	184,410	-2.8	197,630	7.2	4.1%
Late Charges	29,574	30,000	35,239	17.5	30,000	-14.9	0.0%
Title Transfer Fees	5,600	5,100	5,917	16.0	5,700	-3.7	11.8%
Bar Code Income	11,810	7,800	8,160	4.6	7,800	-4.4	0.0%
Fines, Enforcement	2,400	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	1,458	400	432	7.9	600	39.0	50.0%
Property Tax Allocation	65,040	65,040	65,040	0.0	65,040	0.0	0.0%
Tax Allocation to Reserves	(45,684)	(45,680)	(45,680)	0.0	(45,680)	0.0	0.0%
Gain/(Loss) - Capital Asset							
Misc	9,609	4,160	6,505	56.4	4,160	-36.1	0.0%
Operating Revenues	1,337,950	1,337,810	1,342,785	0.4%	1,391,096	3.6%	4.0%
Expenditures:							
Security Gates	<i>15-16 Actual</i>	<i>16-17 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>17-18 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	293,441	312,400	297,611	-4.7%	297,900	0.1%	-4.6%
Employers Costs	174,920	182,100	185,155	1.7	230,300	24.4	26.5%
Information Systems Maint	4,199	4,700	4,700	0.0	2,700	-42.6	-42.6%
Equipment Repairs	2,166	3,300	3,298	-0.1	3,300	0.1	0.0%
Bar Codes	9,019	5,000	8,917	78.3	8,800	-1.3	76.0%
Telephones	4,586	4,180	3,995	-4.4	3,450	-13.6	-17.5%
Building Maint	3,477	3,360	3,387	0.8	3,450	1.9	2.7%
Power	8,800	9,600	7,487	-22.0	8,800	17.5	-8.3%
Uniforms	1,447	3,000	3,222	7.4	3,000	-6.9	0.0%
Supplies	844	200	438	119.2	200	-54.4	0.0%
Training/Safety	0	300	300	0.0	300	0.0	0.0%
Other	3,640	3,200	9,993	212.3	3,200	-68.0	0.0%
Subtotals	506,540	531,340	528,503	-0.5%	565,400	7.0%	6.4%
Security Patrol	<i>15-16 Actual</i>	<i>16-17 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>17-18 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	260,993	274,200	279,580	2.0%	276,500	-1.1%	0.8%
Employers Costs	157,239	177,400	172,778	-2.6	196,100	13.5	10.5%
Vehicle Fuel	12,127	16,800	16,443	-2.1	14,000	-14.9	-16.7%
Off Duty Sheriff Patrol	6,286	4,000	5,324	33.1	4,000	-24.9	0.0%
Vehicle Maint.	9,586	9,600	6,488	-32.4	6,000	-7.5	-37.5%
Vehicle Lease	54	5,970	3,442	-42.3	5,880	70.8	-1.5%
Information Systems Maint	174	5,000	5,000	0.0	2,430	-51.4	-51.4%
Training/Safety	1,702	2,400	2,377	-0.9	2,400	0.9	0.0%
Safety Center	1,841	2,280	2,172	-4.7	2,280	5.0	0.0%
Uniforms	2,186	3,100	2,969	-4.2	3,100	4.4	0.0%
Telephones	3,920	4,470	4,221	-5.6	3,990	-5.5	-10.7%
Equipment Repairs	1,518	1,600	1,581	-1.2	1,600	1.2	0.0%
Supplies	260	300	300	0.0	300	0.0	0.0%
Other	15,600	2,000	4,644	132.2	2,000	-56.9	0.0%
Subtotals	473,486	509,120	507,321	-0.4%	520,580	2.6%	2.3%

BUDGET SUMMARY - SECURITY FUND

July 3, 2017

	<i>Actual</i> 2015-16	<i>Adopted</i> Budget 2016-17	<i>Projected</i> 2016-17	<i>%</i> Variance 2016-17	<i>Adopted</i> Budget 2017-18	<i>% Change</i> Projected 2016-17	<i>% Change</i> Budget 2016-17
Security Administration							
Wages	96,171	91,000	91,770	0.8%	85,400	-6.9%	-6.2%
Employers Costs	(35,421)	30,100	41,801	38.9	44,300	6.0	47.2%
Legal/Consulting	4,170	24,500	24,500	0.0	8,000	-67.3	-67.3%
Supplies	7,943	6,000	5,943	-1.0	6,000	1.0	0.0%
Telephones	1,040	1,080	1,043	-3.4	885	-15.2	-18.1%
Information System Maint	4,798	2,630	2,536	-3.6	7,590	199.3	188.6%
Training/Safety	1,304	1,200	1,193	-0.6	1,200	0.6	0.0%
Travel/Meetings	163	480	486	1.2	480	-1.1	0.0%
Uniforms	152	400	646	61.5	400	-38.1	0.0%
Bad Debts	0	0	0	0.0	0	0.0	0%
Equipment Maint	232	600	658	9.7	600	-8.8	0.0%
Other	4,628	1,080	2,795	158.8	1,080	-61.4	0.0%
Subtotals	85,179	159,070	173,370	9.0%	155,935	-10.1%	-2.0%
Operating Expenses	1,065,206	1,199,530	1,209,194	0.8%	1,241,914	2.7%	3.5%
General Fund Net Allocation	128,806	138,320	130,004	-6.0	149,360	14.9	8.0%
Total Expenses	1,194,012	1,337,850	1,339,198	0.1%	1,391,274	3.9%	4.0%
Initial Overage(Deficit)	143,939	(40)	3,587		(178)	-105.0%	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)	98,255	(40)	3,587		(178)		
Depreciation	41,609	41,400	41,846	1.1%	41,845	0.0%	1.1%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - WATER FUND

July 3, 2017

	<i>Actual</i> 2015-16	<i>Adopted</i> Budget 2016-17	<i>Projected</i> 2016-17	<i>%</i> Variance 2016-17	<i>Adopted</i> Budget 2017-18	<i>% Change</i> Projected 2016-17	<i>% Change</i> Budget 2016-17
Revenues:							
Residential Sales	1,653,031	1,759,031	1,773,894	0.8%	1,776,830	0.2%	1.0%
Commercial Sales	168,513	171,981	186,700	8.6	196,680	5.3	14.4%
Other Sales	13,172	8,410	8,512	1.2	8,410	-1.2	0.0%
Availability Fees	500	410	410	0.0	360	-12.2	-12.2%
Late Charges	14,787	15,800	18,419	16.6	15,800	-14.2	0.0%
Telephone Line Contracts	5,756	5,760	5,758	0.0	5,760	0.0	0.0%
Meter Installation Fees	6,690	1,600	7,611	375.7	1,600	-79.0	0.0%
Interest Income	5,199	2,530	2,958	16.9	3,900	31.9	54.2%
Inspection Fees	1,771	500	1,891	278.2	500	-73.6	0.0%
Project Reimbursement	30,199	0	4,766	0.0	0	-100.0	0.0%
Other	8,101	4,500	4,875	8.3	5,100	4.6	13.3%
Operating Revenues	1,907,718	1,970,522	2,015,794	2.3%	2,014,940	0.0%	2.3%

Expenditures:

Water Source of Supply	15-16 Actual	16-17 Budget	Projected	Variance	17-18 Budget	Variance	Variance
Wages	11,122	18,800	15,722	-16.4%	19,030	21.0%	1.2%
Employers Costs	5,791	9,214	7,642	-17.1	9,300	21.7	0.9%
Power	68,614	71,000	72,503	2.1	72,500	0.0	2.1%
Dam Inspection	34,924	36,670	37,402	2.0	39,300	5.1	7.2%
Chemicals - Routine	3,615	6,100	6,018	-1.3	9,000	49.6	47.5%
Chemicals - Taste & Odor	13,836	7,200	7,375	2.4	9,500	28.8	31.9%
Maint/Repairs	6,787	10,000	10,000	0.0	10,000	0.0	0.0%
Equipment Rental	0	3,000	3,000	0.0	3,000	0.0	0.0%
Supplies	0	600	600	0.0	600	0.0	0.0%
Other	0	250	250	0.0	250	0.0	0.0%
Subtotals	144,689	162,834	160,512	-1.4%	172,480	7.5%	5.9%

Water Treatment	15-16 Actual	16-17 Budget	Projected	Variance	17-18 Budget	Variance	Variance
Wages	332,493	200,420	240,280	19.9%	228,320	-5.0%	13.9%
Employers Costs	143,826	97,420	110,911	13.8	111,530	0.6	14.5%
Capitalized Labor	(87,767)	0	0		0		
Power	84,608	140,240	102,884	-26.6	82,870	-19.5	-40.9%
Chemicals	56,428	118,000	109,696	-7.0	84,000	-23.4	-28.8%
Maint/Repairs	56,418	51,000	50,410	-1.2	51,000	1.2	0.0%
Lab Tests	11,318	28,000	26,078	-6.9	28,000	7.4	0.0%
Equipment Rental	256,055	8,000	8,000	0.0	8,000	0.0	0.0%
Taste & Odor Treatment	1,136	0	0	0.0	0	0.0	0.0%
Supplies	2,193	500	500	0.0	500	0.0	0.0%
Other	4,947	500	500	0.0	500	0.0	0.0%
Subtotals	861,654	644,080	649,258	0.8%	594,720	-8.4%	-7.7%

Water Transmission & Distr	15-16 Actual	16-17 Budget	Projected	Variance	17-18 Budget	Variance	Variance
Wages	200,102	182,200	193,312	6.1%	190,260	-1.6%	4.4%
Employers Costs	89,228	88,560	91,044	2.8	92,940	2.1	4.9%
Maint/Repairs	30,641	48,000	47,872	-0.3	48,000	0.3	0.0%
Meters/Box/Valve	29,561	54,000	50,743	-6.0	54,000	6.4	0.0%
Power	49,017	43,000	42,572	-1.0	49,600	16.5	15.3%
Equipment Rental	10,335	10,000	10,000	0.0	10,000	0.0	0.0%
Post Repair Road Paving	41,898	36,000	34,990	0.0	36,000	2.9	0.0%
Supplies	480	4,000	3,947	-1.3	4,000	1.3	0.0%
Other	561	8,200	1,009	-87.7	8,200	712.4	0.0%
Subtotals	451,823	473,960	475,489	0.3%	493,000	3.7%	4.0%

BUDGET SUMMARY - WATER FUND

July 3, 2017

	<i>Actual</i> 2015-16	<i>Adopted</i> <i>Budget</i> 2016-17	<i>Projected</i> 2016-17	<i>%</i> <i>Variance</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>% Change</i> <i>Projected</i> 2016-17	<i>% Change</i> <i>Budget</i> 2016-17
Water Administration	15-16 Actual	16-17 Budget	Projected	Variance	17-18 Budget	Variance	Variance
Wages	64,530	91,100	82,674	-9.2%	95,130	15.1%	4.4%
Employers Costs	(29,863)	45,780	39,453	-13.8	47,970	21.6	4.8%
Permits	41,910	32,000	32,299	0.9	32,000	-0.9	0.0%
Equipment Maint	14,810	8,000	12,550	56.9	8,000	-36.3	0.0%
Legal/Consulting	11,882	60,500	60,457	-0.1	62,000	2.6	2.5%
Vehicle Fuel	6,678	9,350	8,772	-6.2	9,300	6.0	-0.5%
Training/Safety	4,510	9,300	9,281	-0.2	9,300	0.2	0.0%
Regional Water Authority	7,738	7,500	8,521	13.6	7,500	0.0	0.0%
Central Ground Water Authority	6,000	6,000	10,580	76.3	13,000	22.9	116.7%
Supplies	4,069	5,500	5,009	-8.9	5,500	9.8	0.0%
Dam Liability Coverage	0	13,170	11,002	-16.5	11,400	3.6	-13.4%
Telephones	12,316	10,980	7,829	-28.7	6,600	-15.7	-39.9%
Information Systems Maint	2,947	5,380	5,372	-0.1	40,930	661.9	660.8%
Vehicle Maint.	11,361	20,000	19,991	0.0	20,000	0.0	0.0%
Tools	9,004	4,000	4,002	0.1	4,000	-0.1	0.0%
CIA Ditch Operations	938	3,500	3,500	0.0	3,500	0.0	0.0%
Uniforms	4,099	4,980	4,912	-1.4	5,040	2.6	1.2%
Conservation	19,890	50,000	49,987	0.0	50,000	0.0	0.0%
Travel/Meetings	1,785	1,800	1,740	-3.3	1,800	3.5	0.0%
Copier Maintenance	48	120	92	0.0	120	30.5	0.0%
Memberships	2,035	3,950	3,970	0.5	3,950	-0.5	0.0%
Building Maint	1,726	1,690	1,697	0.4	1,690	-0.4	0.0%
Nonroutine Maint/Repair	1,659	25,000	25,128	0.5	25,000	-0.5	0.0%
Other	3,992	6,000	5,994	-0.1	4,800	-19.9	-20.0%
Subtotals	204,065	425,600	414,812	-2.5%	468,530	12.9%	10.1%
Operating Expenses	1,662,230	1,706,474	1,700,071	-0.4%	1,728,730	1.7%	1.3%
Reserve Expenditures	23,750	0	0		0		
General Fund Net Alloc	246,825	265,060	249,120	-6.0	286,210	14.9	8.0%
Total Expenses	1,932,806	1,971,534	1,949,191	-1.1%	2,014,940	3.4%	2.2%
Initial Overage(Deficit)	(25,088)	(1,012)	66,603	-6679.8%	0	-100.0%	-100.0%
<i>Transfer from Fund Balance</i>	0	0	0		0		
<i>Transfer from Rate Stab Resr</i>	0	0	0		0		
Net Income (Loss)	(25,088)	(1,012)	66,603		0		
Depreciation	572,957	720,000	825,460	14.6%	840,000		
Replacement Reserves and Debt Service Summary							
Interfund Borrowing Repayment		186,120			187,272		
Water Reserves Collected		215,881			262,877		

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SEWER FUND

July 3, 2017

	<i>Actual</i> 2015-16	<i>Adopted</i> Budget 2016-17	<i>Projected</i> 2016-17	<i>%</i> Variance 2016-17	<i>Adopted</i> Budget 2017-18	<i>% Change</i> Projected 2016-17	<i>% Change</i> Budget 2016-17
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Revenues:

Residential Service	1,202,062	1,177,620	1,184,138	0.6%	1,188,520	0.4%	0.9%
Commercial Service	123,526	134,426	122,351	-9.0	128,290	4.9	-4.6%
Availability Fees	560	500	500	0.0	420	-16.0	-16.0%
Late Charges	14,787	15,800	18,419	16.6	15,800	-14.2	0.0%
Interest Income	1,014	180	2,931	1528.6	2,920	-0.4	1522.2%
Project Reimbursement	2,184	2,190	2,190	0.0	2,190	0.0	0.0%
Inspection Fees	1,645	510	1,648	223.1	510	-69.1	0.0%
Other	1,221	0	0	0.0	0	0.0	0.0%
Operating Revenues	1,346,999	1,331,226	1,332,178	0.1%	1,338,650	0.5%	0.6%

Expenditures:

Sewer Collection	15-16 Actual	16-17 Budget	Projected	Variance	17-18 Budget	Variance	Variance
Wages	80,982	127,540	121,651	-4.6%	133,180	9.5%	4.4%
Employers Costs	42,543	61,990	58,136	-6.2	65,060	11.9	5.0%
Power	14,586	14,700	15,931	8.4	16,600	4.2	12.9%
Maint/Repairs	35,453	40,000	40,064	0.2	40,000	-0.2	0.0%
Equipment Rental	0	3,000	3,000	0.0	3,000	0.0	0.0%
Supplies	(473)	3,300	3,300	0.0	3,300	0.0	0.0%
Other	0	1,000	1,000	0.0	1,000	0.0	0.0%
Subtotals	173,090	251,530	243,083	-3.4%	262,140	7.8%	4.2%

Sewer Treatment & Disposal	15-16 Actual	16-17 Budget	Projected	Variance	17-18 Budget	Variance	Variance
Wages	107,793	191,310	161,407	-15.6%	180,750	12.0%	-5.5%
Employers Costs	58,269	92,990	80,288	-13.7	88,300	10.0	-5.0%
Power	103,775	100,800	110,562	9.7	102,000	-7.7	1.2%
Maint/Repairs	62,959	75,000	73,295	-2.3	75,000	2.3	0.0%
Chemicals	24,980	58,040	50,105	-13.7	56,040	11.8	-3.4%
Lab Tests	14,983	16,200	16,119	-0.5	16,200	0.5	0.0%
Supplies	0	900	899	-0.1	900	0.1	0.0%
Equipment Rental	8,359	7,200	7,200	0.0	7,200	0.0	0.0%
Sludge Removal Off Site	4,886	11,750	10,893	-7.3	11,750	7.9	0.0%
Subtotals	386,005	554,190	510,767	-7.8%	538,140	5.4%	-2.9%

BUDGET SUMMARY - SEWER FUND

July 3, 2017

	<i>Actual</i> 2015-16	<i>Adopted</i> Budget 2016-17	<i>Projected</i> 2016-17	<i>%</i> Variance 2016-17	<i>Adopted</i> Budget 2017-18	<i>% Change</i> Projected 2016-17	<i>% Change</i> Budget 2016-17
Sewer Administration	15-16 Actual	16-17 Budget	Projected	Variance	17-18 Budget	Variance	Variance
Wages	34,105	36,440	43,944	20.6%	38,060	-13.4%	4.4%
Employers Costs	(29,703)	18,270	20,598	12.7	19,150	-7.0	4.8%
Equipment Maint	49,757	31,250	31,348	0.3	31,500	0.5	0.8%
Vehicle Fuel	13,463	13,500	11,985	-11.2	13,500	12.6	0.0%
Permits	29,245	35,100	35,184	0.2	35,140	-0.1	0.1%
Legal/Consulting (Engineer)	1,029	80,000	80,038	0.0	80,000	0.0	0.0%
Training/Safety	7,590	12,200	9,454	-22.5	10,000	5.8	-18.0%
Supplies	3,868	4,200	4,180	-0.5	4,200	0.5	0.0%
Information Systems Maint	2,697	3,730	3,087	-17.2	16,020	418.9	329.5%
Vehicle Maint.	2,719	6,000	8,901	48.3	7,000	-21.4	16.7%
Tools	13,084	4,200	4,181	-0.5	4,200	0.5	0.0%
Telephones	9,182	8,160	7,590	-7.0	5,850	-22.9	-28.3%
Uniforms	4,282	4,300	4,372	1.7	4,420	1.1	2.8%
Travel/Meetings	1,779	2,000	1,990	-0.5	2,000	0.5	0.0%
Building Maint	1,726	1,700	1,707	0.4	1,720	0.8	1.2%
Copier Maintenance	48	120	60	-50.0	60	0.1	-50.0%
Memberships	4,288	3,100	3,103	0.1	5,030	62.1	62.3%
Sewer General Fine	0	0	0	0.0	0	0.0	0.0%
Nonroutine Maint/Repair	15,542	40,000	39,732	-0.7	40,000	0.7	0.0%
Other	3,466	2,000	1,917	-4.2	2,000	4.3	0.0%
Subtotals	168,168	306,270	313,370	2.3%	319,850	2.1%	4.4%
Operating Expenses	727,263	1,111,990	1,067,219	-4.0%	1,120,130	5.0%	0.7%
Reserve Expenditures	0	16,836	0		0		
General Fund Net Allocation	188,450	202,370	190,202	-6.0	218,520	14.9	8.0%
Total Expenses	915,713	1,331,196	1,257,422	-5.5%	1,338,650	6.5%	0.6%
Initial Overage(Deficit)	431,285	30.0	74,756		0	-100.0%	
<i>Transfer from Misc Reserve:</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>		
<i>Transfer from Rate Stab Res</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>		
Net Income (Loss)	431,285	30	74,756		0		
Depreciation	611,008	606,300	609,394	0.5	609,160	0.0	0.5

Replacement Reserves and Debt Service Summary

Sewer Reserves Collected

208,851

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - DRAINAGE FUND

July 3, 2017

	<i>Actual</i> 2015-16	<i>Adopted</i> Budget 2016-17	<i>Projected</i> 2016-17	<i>%</i> Variance 2016-17	<i>Adopted</i> Budget 2017-18	<i>% Change</i> Projected 2016-17	<i>% Change</i> Budget 2016-17
Revenues:							
Residential Special Taxes	157,006	157,750	157,708	0.0%	164,030	4.0%	4.0%
Commercial Special Taxes	30,379	31,520	30,937	-1.8	33,580	8.5	6.5%
Property Tax Allocation					33,580		
Tax Allocation to Reserves					(31,540)		
Interest Income	101	50	49	-2.9	50	2.9	0.0%
Inspection Fees	0	0	0	0.0	0	0.0	0.0%
Other	270	0	0	0.0	0	0.0	0.0%
Operating Revenues	187,756	189,321	188,694	-0.3%	199,700	5.8%	5.5%
Expenditures:							
	<i>15-16 Actual</i>	<i>16-17 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>17-18 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	79,232	63,770	66,513	4.3	66,590	0.1	4.4%
Employers Costs	26,078	31,110	32,602	4.8	32,640	0.1	4.9%
MS4 Permit	5,223	6,000	6,513	8.6	6,500	-0.2	8.3%
MS4 Stormwater Outreach					3,000	0.0	100.0%
Power	9,609	9,800	9,869	0.7	10,380	5.2	5.9%
Chemicals-Herbicide	2,361	1,500	1,500	0.0	3,500	133.3	133.3%
Chemicals-Midge fly granular	3,623	3,500	3,500	0.0	7,500	114.3	114.3%
Maint/Repairs	7,495	11,900	11,860	-0.3	12,000	1.2	0.8%
Equipment Rental	0	4,730	4,730	0.0	4,730	0.0	0.0%
Training/Safety	616	0	607	0.0	700	15.3	0.0%
Improvements	380	11,750	11,747	0.0	3,580	-69.5	-69.5%
Legal/Consulting	0	2,000	1,003	-49.9	2,000	99.5	0.0%
Uniforms	0	200	200	0.0	200	0.0	0.0%
Tools	2,848	400	933	133.4	400	-57.1	0.0%
Bad Debts	0	0	0	0.0	0	0.0	0.0%
Other	108	1,100	789	-28.3	1,100	39.4	0.0%
Subtotals	137,572	147,760	152,366	3.1%	154,820	1.6%	4.8%
Operating Expenses	137,572	147,760	152,366	3.1%	154,820	1.6%	4.8%
Reserve Expenditures	0	0	0		0		
General Fund Net Allocation	38,705	41,560	39,065	-6.0	44,880	14.9	8.0%
Total Expenses	176,278	189,320	191,431	1.1%	199,700	4.3%	5.5%
Transfer from Fund Balance	0	0	30,162				
Net Income (Loss)	11,478	1	27,425	0.0%	(0)	-100.0%	100.0%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SOLID WASTE FUND

July 3, 2017

	<i>Actual</i> 2015-16	<i>Adopted</i> <i>Budget</i> 2016-17	<i>Projected</i> 2016-17	<i>%</i> <i>Variance</i> 2016-17	<i>Adopted</i> <i>Budget</i> 2017-18	<i>% Change</i> <i>Projected</i> 2016-17	<i>% Change</i> <i>Budget</i> 2016-17
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Revenues:

Solid Waste Charges	637,975	640,000	640,944	0.1%	647,520	1.0%	1.2%
Other	644	300	380	26.8	600	57.8%	100.0%
Operating Revenues	638,620	640,300	641,324	0.2	648,120	1.1%	1.2%

Expenditures:

	<i>15-16 Actual</i>	<i>16-17 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>17-18 Budget</i>	<i>Variance</i>	<i>Variance</i>
CWRS Contract	557,728	555,700	557,256	0.3%	561,652	0.8%	1.1%
Sac. County Admin. Fee	34,732	34,800	34,907	0.3	36,100	3.4%	3.7%
Consulting/Legal	0	0	0	0.0	0	0.0%	0.0%
HHW Event	17,140	15,710	15,710	0.0	13,580	-13.6%	-13.6%
Total Expenses	609,600	606,210	607,873	0.3	611,332	0.6%	0.8%
Operating Expenses	609,600	606,210	607,873	0.3	611,332	0.6%	0.8%
General Fund Net Allocation	31,726	34,070	32,021	-6.0	36,790	14.9%	8.0%
Total Expenses	641,325	640,280	639,894	-0.1	648,122	1.3%	1.2%
Net Income (Loss)	(2,706)	20	1,430	7052.2	(2)	-100.1%	-110.0%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - GENERAL FUND

July 3, 2017

	<i>Actual</i>	<i>Adopted</i>	<i>Projected</i>	<i>%</i>	<i>Adopted</i>	<i>% Change</i>	<i>% Change</i>
	<i>2015-16</i>	<i>Budget</i>	<i>2016-17</i>	<i>Variance</i>	<i>Budget</i>	<i>2016-17</i>	<i>Budget</i>
		<i>2016-17</i>	<i>2016-17</i>	<i>2016-17</i>	<i>2017-18</i>		<i>2016-17</i>
Revenues:							
Property Taxes	516,952	512,400	524,780	2.4%	500,060	-4.7%	-2.4%
(Reflects \$65,040 Tax transfer to Security and \$33,580 Tax transfer to Drainage)							
Title Transfer Fees	11,200	9,600	11,533	20.1	10,400	-9.8	8.3%
Project Reimbursement	1,800	0	0	0.0	0	0.0	0.0%
Interest	2,286	120	187	55.9	300	60.4	150.0%
CIA Ditch Admin Service Charges	1,800	1,800	1,800	0.0	1,800	0.0	0.0%
Other	3,967	1,200	1,494	24.5	1,200	-19.7	0.0%
Total Operating Revenues	538,005	525,120	539,795	2.8%	513,760	-4.8%	-2.2%

Expenditures:	<i>15-16 Actual</i>	<i>16-17 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>17-18 Budget</i>	<i>Variance</i>	<i>Variance</i>
Wages	524,889	518,100	511,418	-1.3%	531,300	3.9%	2.5%
Director Meeting Stipends	11,400	18,000	13,400	-25.6	18,000	34.3	0.0%
Employers Costs	263,660	276,500	268,753	-2.8	297,200	10.6	7.5%
Liability Insurance	77,900	86,400	92,505	7.1	95,296	3.0	10.3%
Information Systems Maintenance	83,283	77,450	60,063	-22.4	88,096	46.7	13.7%
Community Communications	3,557	5,900	5,904	0.1	4,550	-22.9	-22.9%
Legal	66,374	60,000	68,434	14.1	60,000	-12.3	0.0%
Office Supplies	21,111	22,800	21,530	-5.6	21,300	-1.1	-6.6%
Building/Grounds Maintenance	20,256	17,040	15,609	-8.4	17,400	11.5	2.1%
Postage	20,048	21,600	20,392	-5.6	20,400	0.0	-5.6%
Telephones	6,787	5,400	5,872	8.7	4,780	-18.6	-11.5%
Contingency	0	11,000	11,000	0.0	11,000	0.0	0.0%
Audit	13,500	13,500	13,900	3.0	14,000	0.7	3.7%
Consulting	0	3,600	3,600	0.0	3,600	0.0	0.0%
Memberships	10,207	9,620	6,930	-28.0	9,600	38.5	-0.2%
Training/Safety	1,925	4,800	4,800	0.0	4,800	0.0	0.0%
Power	8,082	7,200	7,417	3.0	6,730	-9.3	-6.5%
Meetings	4,552	9,000	7,898	-12.2	7,970	0.9	-11.4%
Director Expense Reimbursement	2,115	4,800	4,163	-13.3	4,800	15.3	0.0%
Equipment Maint	3,660	2,000	5,116	155.8	2,700	-47.2	35.0%
Election Costs	0	5,000	5,452	9.0	0	-100.0	100.0%
Mail Machine Lease	2,592	2,800	2,787	-0.5	2,800	0.5	0.0%
Copy Machine Maintenance	16,887	16,800	16,072	-4.3	16,000	-0.4	-4.8%
Clerical Services	0	0	0	0.0	0	0.0	0.0%
Other	7,932	7,200	7,193	-0.1	7,200	0.1	0.0%
Total Operating Expenses	1,170,718	1,206,510	1,180,207	-2.2%	1,249,522	5.9%	3.6%

Overage(Deficit)	(632,713)	(681,390)	(640,412)	-6.0%	(735,762)	14.9%	8.0%
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2017 - 2018 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	
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	13-02-2	WWRP Filter PLC Replacement	125,000	Replacement Reserves - Sewer		
9	14-01-2	MLN Generator	125,000	Replacement Reserves - Sewer	20	
10	14-02-1	Granlees Forebay Repairs	130,000	Replacement Reserves - Water		<i>In process</i>
11	16-01-2	Truck - quarter ton or smaller (replace #215)	27,000	Replacement Reserves - Sewer	10	<i>In process</i>
Department Subtotal			\$ 761,000			
Security Department						
12	05-12-3	Wireless Network Site Survey, Acquisition & Startup Costs	100,000	Capital Improvement Reserves	15	
13	14-02-3	Spare Gate Operator	7,000	Replacement Reserves - Security	5	
14	17-01-3	Two Way Radio Replacement	12,000	Replacement Reserves - Security	5	
15	17-02-3	Security Patrol Vehicle	26,000	Replacement Reserves - Security	10	
Department Subtotal			\$ 145,000			
Admin Department						
16	04-12-4	Records Storage Vault	20,000	Capital Improvement Reserves	25	
17	10-07-4	Electronic Document Management System	25,000	Unrestricted Cash		<i>In process</i>
18	10-08-4	Email Exchange Server	20,000	Unrestricted Cash		<i>On hold</i>
Department Subtotal			\$ 65,000			
2015-16 Grand Totals			\$ 971,000			

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