

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 86-6
Resolution of Board of Directors of
Rancho Murieta Community Services District

Concerning District's 1986-87 Budget

WHEREAS, hearings have been terminated during which time additions and deletions to the proposed budget for 1986-87 were made.

NOW, THEREFORE, It is Resolved that the District's 1986-87 Budget with schedules and notes showing the approved financing, appropriations, and appropriation limit calculation is hereby adopted and ordered filed with the County Auditor of Sacramento County in accordance with Section 5931 of the Government Code.


PASSED AND ADOPTED this 11th day of June, 1986, by the following roll call vote:

AYES: Directors Brandt, Dudley, Simpson, Devlin, Wegner

NOES: None

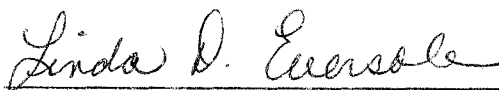
ABSENT: None

ABSTAIN: None



President, Board of Directors
Rancho Murieta Community
Services District

Attest:



Secretary, Board of Directors
Rancho Murieta Community
Services District

SCANNED

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

1986-1987 BUDGET HIGHLIGHTS

FINANCING

The 1986-87 Budget imposes no additional fees, or charges, and can be accomplished without borrowing from outside entities.

Service charge revenues for water and sewer are estimated to increase 5% as the result of growth. The District is presently serving 750 resident customers for water and sewer and 1740 residential and commercial security accounts.

Property tax revenues are estimated to increase 25% as the result of both residential and commercial appraised property value growth within the District.

Interest income on the capital facilities account is retained in reserves in accordance with Government Code. Interest earned on the money market account is revenue available for current general District operations.

Water and sewer capital fees may total 80 new connections of Rancho Murieta residents and 20 new Murieta Village residents. The capital fees are transferred to the capital facilities account in accordance with Government Code Section 53077.

APPROPRIATIONS

OPERATING EXPENSES

Personnel

The budget proposes two new part-time positions, and provides the funds for salaries and wages for the District's present workforce of five salaried and 17 classified employees. The Revenue Clerk position was established in December of 1984, and has been vacant since April 1985.

Also provided is an amount for individual merit increases totaling 4% of the 1985-86 salary and wage costs. Raises may be awarded to classified employees by the Manager in accordance with the Personnel Ordinance.

	<u>Amount</u>	<u>Employees</u>
General	\$ 6,723	7
Water & Sewer	3,860	5
Security	<u>8,904</u>	<u>11.5</u>
	<u>\$19,487</u>	<u>23.5</u>

	<u>84-85</u>	<u>85-86</u>	<u>86-87</u>
<u>General</u>			
Manager	1	1	1
Finance Officer	1	1	1
Secretary	1	1	1
Accountant	1	1	1
Accounting Clerk	1	1	1
Receptionist	1	1	1
Revenue Clerk	1	1	1
<u>Water & Sewer</u>			
Superintendent	1	1	1
Plant Operators	2	2	2
Utility Worker	1	1	1
Temporary Helper	0	.5	1
<u>Security</u>			
Chief	1	1	1
Lieutenant	1	1	1
Sergeant	2	2	2
Officers	<u>6</u>	<u>7</u>	<u>7.5</u>
	21	22.5	23.5

Other Personnel Costs-As a Percentage of Wages Paid

Paid or accrued non-working time	16.5%
Public employees retirement	11.1
Health, and dental plans	14.0
Workers' compensation	6.6
State unemployment tax	<u>1.1</u>
	49.3%

Paid or accrued non-working time consists of water operators' standby time, holidays, vacation, sick leave, and other approved time off.

Public employees retirement costs consist of the employer's cost at 7.582% of wages paid and one half (3.5%) of the employees' contribution amount on wages received. No social security coverage is provided by the District. The cost of the PERS program compares favorably to the combined costs incurred by most employers, participating in Social Security when the FICA rate of 7.15% plus a company retirement program are compared.

The State unemployment tax is applicable only to the first \$7,000 of salaries or wages.

Other Expenses

The general fund operating costs reflect estimated increases of 14.1% for the year 1986-87.

Allocation of the net general fund expenses to the other three enterprise funds has been considered, but not implemented. If it was the resulting percentages and amounts might be as follows:

		<u>1985-86</u>	<u>1986-87</u>
General Fund	15.8%	\$ 8,000	\$ 2,800
Water Fund	32.9	16,800	6,100
Security Fund	20.0	16,000	3,700
Sewer Fund	<u>31.3</u>	<u>10,000</u>	<u>5,800</u>
	100.0%	\$50,800	\$18,400

The water fund operating costs are estimated to increase 9.7%. The higher costs are due to additional part-time personnel, repair and power costs. Power could increase by more than 25%.

The security fund budget for 1985-86 covered a complete 12 months operation. The 1986-87 equivalent program reflects proposed cost increases of 7.4%. Additional part-time personnel and insurance costs are the major increase items.

The sewer fund budget projects continued operation of the new waste water treatment and disposal plant. Increased personnel and power costs are reflected in the fund's 7.6% increase.

RESERVE INCREASES

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Interest Income	\$ 16,200	\$ 19,800	\$ 36,000
Capital Fees:			
Rancho Murieta	\$ 80,000	\$110,400	\$190,400
Murieta Village	<u>8,900</u>	<u>8,800</u>	<u>17,700</u>
	\$105,100	\$139,000	\$244,100

CAPITAL OUTLAYS

Proposed capital outlays for operating items total \$25,400. There are no expenditures proposed for major capital facilities. Should an emergency arise requiring major water and sewer capital expenditures during the year, the District will have funds in excess of \$500,000 in the capital facilities account for such emergencies.

	<u>General Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Security Fund</u>
Office Equipment	\$ 1,000	\$	\$	\$
Patrol Vehicle				5,000
Radios			600	2,000
Landscaping Plant			1,000	
Turb/PH Meters		2,000		
Pipe Collar Jack		500		
Sewer Rodder			800	
Submersible Pump			3,500	
Pickup Truck			9,000	
	<u>\$ 1,000</u>	<u>\$ 2,500</u>	<u>\$14,900</u>	<u>\$ 7,000</u>

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

Budget Summary

COMBINED FUNDS

	<u>Actual**</u> 1984-85	<u>Estimate</u> 1985-86	<u>Budget</u> 1985-86	<u>Proposed</u> 1986-87
Financing:				
Service Charges	\$ 747,463	\$ 862,400	\$ 908,500	\$ 922,700
Property Taxes	104,435	130,400	130,000	163,000
Interest Income	9,325	23,800	25,000	56,000
Capital Fees	162,455	210,400	236,500	208,100
Loan Proceeds	<u>20,000</u>	<u> </u>	<u> </u>	<u> </u>
	<u>\$1,043,678</u>	<u>\$1,227,000</u>	<u>\$1,300,000</u>	<u>\$1,349,800</u>
Appropriations:				
Operating Expenses	\$ 850,641	\$ 951,800	\$1,033,500	\$1,048,300
Capital Outlays	39,432	9,116	15,000	25,400
Reserve Increases	162,455	235,200	236,500	244,100
Debt Service	<u>20,000</u>	<u> </u>	<u> </u>	<u> </u>
	<u>\$1,072,528</u>	<u>\$1,196,116</u>	<u>\$1,285,000</u>	<u>\$1,317,800</u>
Increase/-Decrease	<u>\$ -28,850</u>	<u>\$ 30,884</u>	<u>\$ 15,000</u>	<u>\$ 32,000</u>
Depreciation	<u>249,643</u>	<u>252,300</u>	<u>251,600</u>	<u>255,200</u>

** Security operations included were for the eleven month period 8/1/84 to 6/30/85.

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

Budget Summary

GENERAL FUND

	<u>Actual</u> 1984-85	<u>Estimate</u> 1985-86	<u>Budget</u> 1985-86	<u>Proposed</u> 1986-87
Financing:				
Admin Service Charges	\$120,600	\$141,500	\$181,200	\$176,700
Plan Review Charge	10,179	6,200	5,000	5,000
Other Charges	487	700	500	500
Property Taxes	104,435	130,400	130,000	163,000
Interest Income	9,325	23,800	25,000	56,000
Loan Proceeds	<u>20,000</u>	<u> </u>	<u> </u>	<u> </u>
	<u>\$265,026</u>	<u>\$302,600</u>	<u>\$341,700</u>	<u>\$401,200</u>
Appropriations:				
Salary	\$ 95,105	\$ 92,600	\$111,600	\$101,800
Wages	43,088	55,700	70,800	78,200
Employer Costs	61,581	77,600	82,800	88,300
Election Expense	634	700	1,000	1,000
Travel/Meetings	891	2,700	2,000	3,600
Office Supplies	7,650	9,300	3,000	6,000
Office Rent	24,596	25,500	26,800	25,200
Equip/Furn Lease	5,775	12,000	11,600	11,600
Printing	5,113	600	3,000	3,000
Postage	2,212	2,600	2,400	2,400
Telephones	1,194	5,600	1,200	6,000
Memberships	246	500	400	600
Insurance	4,038	9,100	5,800	12,300
Audit	3,950	3,600	2,800	3,600
Training	218	1,900	2,400	2,400
Legal	20,943	8,300	12,000	12,000
Collection	33		1,200	400
Engineering	13,889	13,600	6,000	10,000
Constr Plan Reviews	10,730	6,200	5,000	5,000
Miscellaneous	<u>3,191</u>	<u>100</u>	<u>1,200</u>	<u>1,200</u>
Operating Expenses	<u>\$305,077</u>	<u>\$328,200</u>	<u>\$353,000</u>	<u>\$374,600</u>
Capital Outlays	<u>1,230</u>	<u>385</u>	<u>5,000</u>	<u>1,000</u>
Reserve Increases	<u> </u>	<u>24,800</u>	<u> </u>	<u>36,000</u>
Debt Service	<u>20,000</u>	<u> </u>	<u> </u>	<u> </u>
Increase/-Decrease	<u>\$-61,281</u>	<u>\$-50,785</u>	<u>\$-16,300</u>	<u>\$-10,400</u>
Depreciation	<u>87</u>	<u>200</u>	<u>1,200</u>	<u>1,200</u>

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

Budget Summary

WATER FUND

	<u>Actual</u> 1984-85	<u>Estimate</u> 1985-86	<u>Budget</u> 1985-86	<u>Proposed</u> 1986-87
Financing:				
Water Sales	\$113,581	\$146,800	\$156,000	\$147,700
Meter Installation Fee	8,987	16,700	19,900	14,800
Sundries Charges	10,558	10,200	2,000	10,200
Water Availabilty Chq.	10,790	9,600	9,000	8,000
Other Charges	9,184	6,100	10,000	6,000
Capital Improvement	<u>70,555</u>	<u>97,800</u>	<u>110,000</u>	<u>88,900</u>
	<u>\$223,655</u>	<u>\$287,200</u>	<u>\$306,900</u>	<u>\$275,600</u>
Appropriations:				
SOS Wages	\$ 5,038	\$ 10,100	\$ 7,000	\$ 12,700
Power	20,632	25,200	24,000	31,500
Dam Inspection	4,309	300	6,000	500
Other	1,320	1,400	3,300	2,100
WT Wages	12,005	12,100	14,800	14,800
Power	8,997	11,400	10,600	15,000
Chemicals	7,215	8,600	6,800	11,000
Other	3,040	3,600	3,400	6,600
T&D Wages	31,207	22,300	26,400	25,400
Power	770	1,200	1,400	1,600
Meters and Valves	23,965	6,600	20,000	6,000
Other	10,659	4,400	10,600	5,400
WG Wages	5,900	11,800	15,400	12,200
Employer Costs	23,104	29,500	29,000	28,300
Vehicle Expense	3,505	4,900	3,600	5,000
Insurance	7,388	9,100	19,600	9,500
Other	860	9,000	1,800	1,000
Administration Cost	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating Expenses	<u>\$169,914</u>	<u>\$171,900</u>	<u>\$203,600</u>	<u>\$188,600</u>
Capital Outlays	<u> </u>	<u>3,127</u>	<u>5,000</u>	<u>2,500</u>
Reserve Increases	<u>65,768</u>	<u>97,800</u>	<u>110,000</u>	<u>88,900</u>
Increase/-Decrease	<u>\$-12,027</u>	<u>\$ 14,373</u>	<u>\$-11,700</u>	<u>\$ -4,400</u>
Depreciation	<u>153,359</u>	<u>154,100</u>	<u>154,000</u>	<u>154,000</u>

RANCHO MURIETA
 COMMUNITY SERVICES DISTRICT
 Budget Summary
 SECURITY FUND

	Actual ** <u>1984-85</u>	Estimate <u>1985-86</u>	Budget <u>1985-86</u>	Proposed <u>1986-87</u>
Financing:				
Security Charges	\$353,721	\$387,000	\$387,200	\$403,800
Security Finance Chg.	1,719	000	600	
Contributions	49	4,200	,	7,000
Security Fines	10	200	,	300
Permit Income	<u>495</u>	<u>300</u>	<u>600</u>	<u>300</u>
	<u>\$355,994</u>	<u>\$392,000</u>	<u>\$388,400</u>	<u>\$411,400</u>
Appropriations:				
Salary	\$ 23,798	\$ 29,000	\$ 30,000	\$ 30,200
Wages	100,153	177,000	198,000	196,700
Employer Costs	57,696	108,000	104,400	106,200
Administration Costs	,	,	,	,
Contract Services	94,395	,	,	,
Uniforms	2,547	900	2,400	2,400
Supplies	1,707	4,100	1,000	1,000
Vehicle Maintenance	3,510	5,600	4,000	6,000
Gas & Oil	3,092	8,100	6,000	7,000
Equipment Rental	100	,	500	500
Licenses	315	300	400	400
Equipment Repairs	388	200	300	300
Gate Building Rent	,	2,400	,	2,400
Telephones	877	100	1,200	1,200
Insurance	7,036	19,400	9,000	26,100
Training	393	300	1,000	1,000
Equipment Lease	2,721	3,600	3,600	3,600
Miscellaneous	<u>290</u>	<u>100</u>	<u>500</u>	<u>500</u>
Operating Expenses	<u>\$299,018</u>	<u>\$359,100</u>	<u>\$362,300</u>	<u>\$385,500</u>
Capital Outlays	<u>38,202</u>	<u>5,604</u>	<u>5,000</u>	<u>7,000</u>
Reserve Increases	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Increase	<u>\$ 18,774</u>	<u>\$ 27,296</u>	<u>\$ 21,100</u>	<u>\$ 18,900</u>
Depreciation	<u>8,413</u>	<u>10,400</u>	<u>8,800</u>	<u>12,000</u>

** Security operations were for the eleven month period 8/1/84 to 6/30/85.

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

Budget Summary

SEWER FUND

	<u>Actual</u> 1984-85	<u>Estimate</u> 1985-86	<u>Budget</u> 1985-86	<u>Proposed</u> 1986-87
Financing:				
Sewer Service Charges	\$ 92,063	\$120,400	\$117,600	\$128,000
Sewer Inspection Fees	10,650	12,200	16,500	12,000
Sewer Sundries Charges	4,390	,	2,400	2,400
Sewer Connection Fees	<u>91,900</u>	<u>112,600</u>	<u>126,500</u>	<u>119,200</u>
	<u>\$199,003</u>	<u>\$245,200</u>	<u>\$263,000</u>	<u>\$261,600</u>
Appropriations:				
SC Wages	\$ 8,179	\$ 11,600	\$ 12,100	\$ 12,000
Power	8,569	8,500	11,300	11,000
Repairs	2,315	7,300	4,000	4,000
Other	2,224	2,100	2,500	2,500
ST Wages	9,849	10,700	9,600	11,100
Power	,	6,200	10,000	7,800
Chemicals	4,826	6,800	6,800	5,500
Other	1,165	2,800	2,600	3,300
SD Wages	3,772	2,700	5,300	2,900
Power	2,128	800	300	1,000
Chemicals	1,230	,	,	,
Lab Tests	2,620	,	500	500
Other	547	200	500	500
SG Wages	7,836	4,200	10,700	8,600
Employer Costs	12,458	15,300	17,200	15,400
Vehicle Expense	3,402	2,400	3,600	2,500
Insurance	4,251	9,100	15,600	9,500
Administration Costs	,	,	,	,
Other	<u>1,261</u>	<u>1,900</u>	<u>2,000</u>	<u>1,500</u>
Operating Expenses	<u>\$ 76,632</u>	<u>\$ 92,600</u>	<u>\$114,600</u>	<u>\$ 99,600</u>
Capital Outlays	<u> </u>	<u> </u>	<u> </u>	<u>14,900</u>
Reserve Increases	<u>96,687</u>	<u>112,600</u>	<u>126,500</u>	<u>119,200</u>
Increase	<u>\$ 25,684</u>	<u>\$ 40,000</u>	<u>\$ 21,900</u>	<u>\$ 27,900</u>
Depreciation	<u>87,784</u>	<u>87,600</u>	<u>87,600</u>	<u>88,000</u>

RANCHO MURIETA COMMUNITY

SERVICES DISTRICT

Calculation of the District's
1986-87 Appropriation Limit

A.	Amount established at June 8, 1982 election	\$ 960,100
B.	Calculated June 83 - 1983-84 limit	1,069,455
C.	Calculated August 84 - 1984-85 limit	1,413,499
D.	Calculated June 85 - 1985-86 limit	1,781,150
E.	Calculated May 86 - 1986-87 limit	1,878,935

Price U.S. CPI 2.3
Population special est. 3.12
Ratio of change 1.023 x 1.0312
Ratio applied to 1985-86 limit
= 1,781,150 x 1.0549 = 1,878,935



Rancho Murieta

Community Services District
Homeowner's Associations

7220 Murieta Drive • Rancho Murieta, CA 95683 • (916) 354-2035 • 985-5360

June 23, 1986

Mr. Jim McBride
Sacramento County Auditor
Controller's Office
700 H. Street, Room 4650
Sacramento, CA 95814

Dear Mr. McBride:

Enclosed is a certified copy of Resolution 86-6 adopting the 1987-87 Budget for the Rancho Murieta Community Services District at their regular meeting held June 11, 1986.


If you need anything further, please let me know.

Very truly yours,

Earl T. Oliver
Finance Officer

Enclosures

I hereby certify that the foregoing is the full true and correct copy of a resolution duly adopted and passed by the Board of Directors of the Rancho Murieta Community Services District, Sacramento County, California, at a meeting thereof held on the 11th day of June, 1986.



Linda D. Eversole,
District Secretary