



Rancho Murieta CSD

Fiscal Year

2018 – 2019

Updated

Draft

Budget

Presentation



PRIOR SAMPLE BILL - RESIDENTIAL

Rancho Murieta Community Services District

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

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



UPDATED SAMPLE BILL - RESIDENTIAL

Rancho Murieta Community Services District

Residential Metered Lot

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



PRIOR SAMPLE BILL - MURIETA VILLAGE

Rancho Murieta Community Services District

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

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



UPDATED SAMPLE BILL - MURIETA VILLAGE

Rancho Murieta Community Services District

Murieta Village Lot

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



BUDGET SUMMARY

Rancho Murieta Community Services District

| | <i>Actual</i> 2016-17 | <i>Adopted</i> <i>Budget</i> 2017-18 | <i>Projected</i> 2017-18 | <i>%</i> <i>Variance</i> 2017-18 | <i>Draft</i> <i>Budget</i> 2018-19 | <i>% Change</i> <i>Budget</i> 2017-18 |
|---|--------------------------|--|-----------------------------|--|--|---|
| Revenues: | | | | | | |
| Service Charges | 5,346,022 | 5,466,018 | 5,519,552 | 1.0% | 5,759,274 | 5.4% |
| Property Taxes | 608,600 | 598,680 | 598,680 | 0.0 | 650,000 | 8.6% |
| Interest Earnings | 12,278 | 7,470 | 4,524 | -39.4 | 5,990 | -19.8% |
| Other Charges / Reimbursements | 108,067 | 34,099 | 140,273 | 311.4 | 45,693 | 34.0% |
| Total Revenues: | 6,074,967 | 6,106,267 | 6,263,029 | 2.6% | 6,460,957 | 5.8% |
| Expenditures: | | | | | | |
| Total Operating Expenses: | 5,631,120 | 6,106,448 | 6,048,969 | -0.9% | 6,497,338 | 6.4% |
| <i>Initial Overage (Deficit)</i> | 443,847 | (181) | 214,061 | | (36,381) | |
| <i>Transfer from Fund Balance</i> | 30,192 | 0 | 17,312 | | 36,381 | |
| Net Income (Loss) | 474,039 | (181) | 231,373 | | (0) | |
| Reserve Collections: | | | | | | |
| Water | 213,265 | 262,877 | 259,031 | -1.5% | 262,482 | -0.2% |
| Sewer | 209,747 | 208,851 | 224,831 | 7.7 | 226,699 | 8.5 |
| Security | 45,684 | 45,680 | 45,678 | 0.0 | 49,000 | 7.3 |
| Drainage | 0 | 31,540 | 31,540 | 0.0 | 33,000 | 4.6 |
| <i>Add'l Transfers to Repl Reserves</i> | 360,000 | 0 | 180,440 | | 0 | |
| <i>Inter-fund Borrowing Repayment</i> | 210,209 | 210,108 | 209,952 | 0.0 | 211,836 | 0.8 |
| Depreciation | 1,484,465 | 1,491,005 | 1,425,117 | -4.4 | 1,440,000 | 1.0 |



Budget Drivers & Assumptions

General Budget Assumptions

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

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



Budget Drivers & Assumptions

General Budget Assumptions (cont)

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



Budget Drivers & Assumptions

Payroll Items of Note

- One additional position was added to the Administration Department (n/c)
- One additional position was added to Water/Sewer/Drainage (n/c)
- Health insurance rates are budgeted at a 10.0% increase (n/c)
- OPEB contributions of \$189,000, which is the same as the prior two fiscal years (n/c)
- Negotiations with OE3 are complete and pending final approval. Budget reflects a potential 3% increase in represented wages and salaries



BUDGET SUMMARY – WATER FUND

Rancho Murieta Community Services District

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



BUDGET SUMMARY – WATER FUND

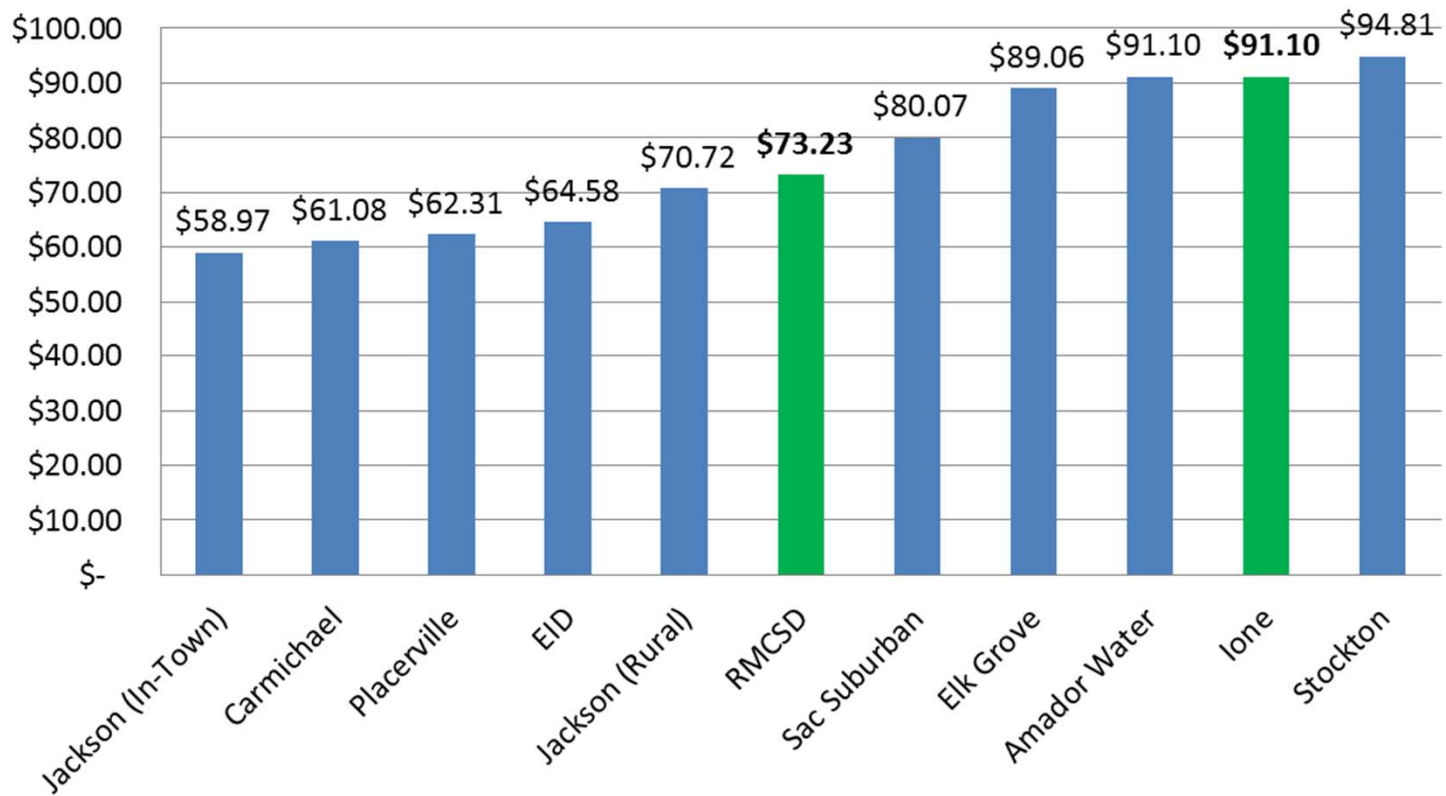
Rancho Murieta Community Services District

| | <i>Actual</i> 2016-17 | <i>Adopted</i> <i>Budget</i> 2017-18 | <i>Projected</i> 2017-18 | <i>%</i> <i>Variance</i> 2017-18 | <i>Draft</i> <i>Budget</i> 2018-19 | <i>% Change</i> <i>Projected</i> 2017-18 | <i>% Change</i> <i>Budget</i> 2017-18 |
|--|--------------------------|--|-----------------------------|--|--|--|---|
| Expenditures: | | | | | | | |
| <i>Water Source of Supply</i> | 144,630 | 172,480 | 212,884 | 23.4% | 178,615 | -16.1% | 3.6% |
| <i>Water Treatment</i> | 626,295 | 594,720 | 626,531 | 5.3 | 648,737 | 3.5 | 9.1 |
| <i>Water Transmission & Distr</i> | 430,431 | 493,000 | 414,569 | -15.9 | 496,449 | 19.8 | 0.7 |
| <i>Water Administration</i> | 368,580 | 468,530 | 487,581 | 4.1 | 448,112 | -8.1 | -4.4 |
| Subtotals | 1,569,936 | 1,728,730 | 1,741,565 | 0.7% | 1,771,913 | 1.7% | 2.5% |
| General Fund Net Alloc | 248,439 | 286,210 | 286,210 | 0.0 | 460,830 | 61.0 | 61.0 |
| Total Expenses | 1,818,375 | 2,014,940 | 2,027,775 | 0.6% | 2,232,743 | 10.1% | 10.8% |
| Initial Overage(Deficit) | 183,458 | 0 | 137,212 | | (14,381) | | |
| Transfer from Fund Balance | 0 | 0 | 0 | | 14,381 | | |
| Net Income (Loss) | 183,458 | 0 | 137,212 | | 0 | | |
| Depreciation | 829,781 | 840,000 | 817,165 | -2.7 | 840,000 | 2.8 | 0.0 |
| Replacement Reserves and Debt Service Summary | | | | | | | |
| Reserve Expenditures | 9,074 | 8,400 | 12,140 | 44.5 | 18,619 | 53.4 | 121.7 |
| Interfund Borrowing Repayment | 187,373 | 187,272 | 187,116 | -0.1 | 189,000 | 1.0 | 0.9 |
| Water Reserves Collected | 213,265 | 262,877 | 259,031 | -1.5 | 262,482 | 1.3 | -0.2 |



BUDGET SUMMARY – WATER FUND

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





BUDGET SUMMARY – WATER FUND

Items of Note

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



BUDGET SUMMARY – WATER FUND

ANNUAL CA DAM FEES

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



BUDGET SUMMARY – SEWER FUND

Rancho Murieta Community Services District

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



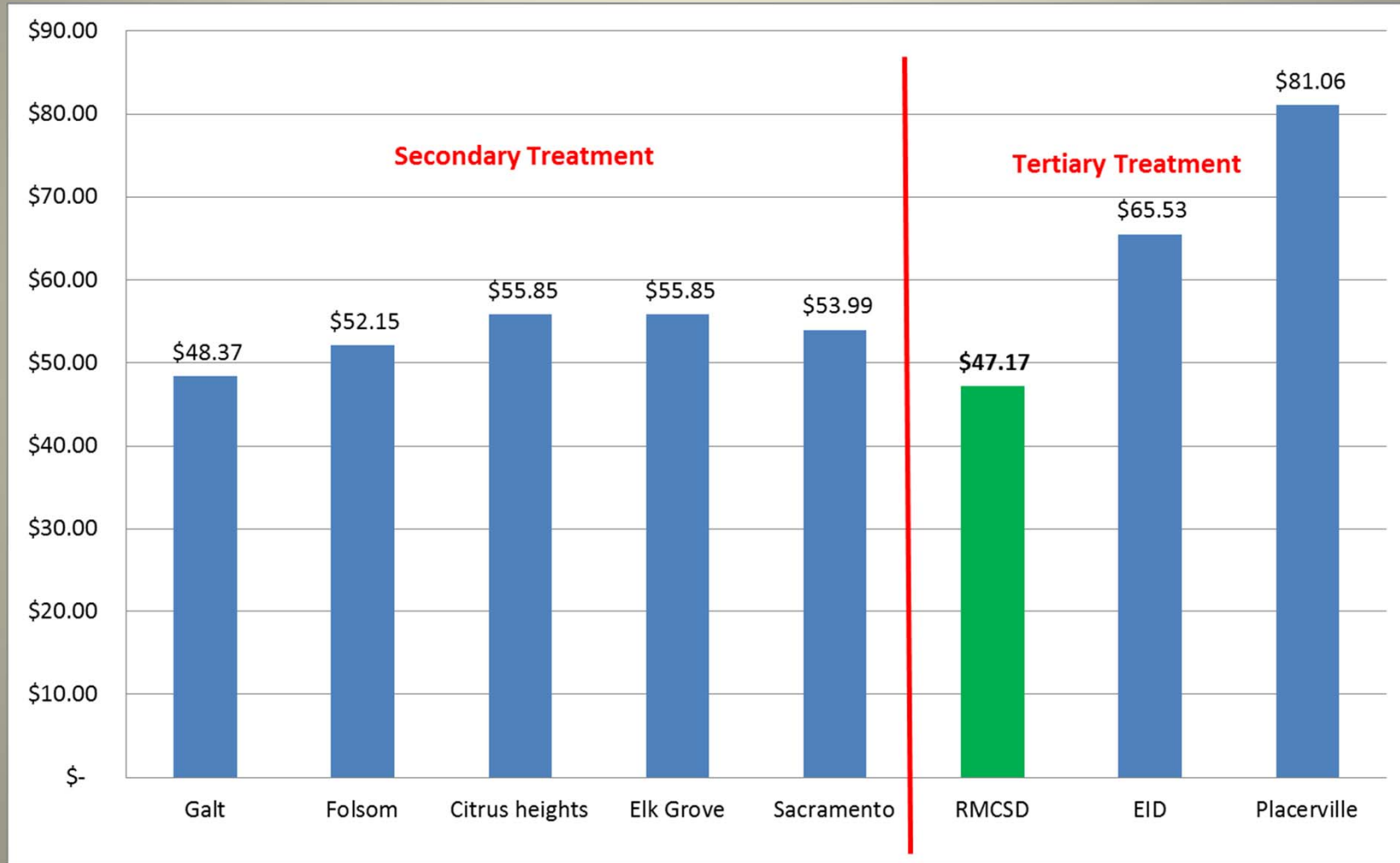
BUDGET SUMMARY – SEWER FUND

Rancho Murieta Community Services District

| | <i>Actual</i> 2016-17 | <i>Adopted</i> <i>Budget</i> 2017-18 | <i>Projected</i> 2017-18 | <i>%</i> <i>Variance</i> 2017-18 | <i>Draft</i> <i>Budget</i> 2018-19 | <i>% Change</i> <i>Projected</i> 2017-18 | <i>% Change</i> <i>Budget</i> 2017-18 |
|--|--------------------------|--|-----------------------------|--|--|--|---|
| Expenditures: | | | | | | | |
| <i>Sewer Collection</i> | 235,756 | 262,140 | 228,277 | -12.9% | 273,987 | 20.0% | 4.5% |
| <i>Sewer Treatment & Disposal</i> | 452,020 | 538,140 | 537,969 | 0.0 | 498,662 | -7.3 | -7.3 |
| <i>Sewer Administration</i> | 275,761 | 319,850 | 272,520 | -14.8 | 272,205 | -0.1 | -14.9 |
| Subtotals | 963,537 | 1,120,130 | 1,038,766 | -7.3% | 1,044,854 | 0.6% | -6.7% |
| General Fund Net Alloc | 202,370 | 218,520 | 226,612 | 3.7 | 351,840 | 55.3 | 61.0 |
| Total Expenses | 1,165,907 | 1,338,650 | 1,265,378 | -5.5% | 1,396,694 | 10.4% | 4.3% |
| Initial Overage(Deficit) | 165,547 | 0 | 66,340 | | (22,000) | | |
| <i>Transfer from Fund Balance</i> | 0 | 0 | 0 | | 22,000 | | |
| Net Income (Loss) | 165,547 | 0 | 66,340 | | 0 | | |
| Depreciation | 609,394 | 609,160 | 566,365 | -7.0 | 558,000 | -1.5 | -8.4 |
| Replacement Reserves and Debt Service Summary | | | | | | | |
| Reserve Expenditures | 0 | 0 | 0 | | 0 | | |
| Sewer Reserves Collected | 209,747 | 208,851 | 224,831 | 7.7 | 226,699 | 0.8 | 8.5 |

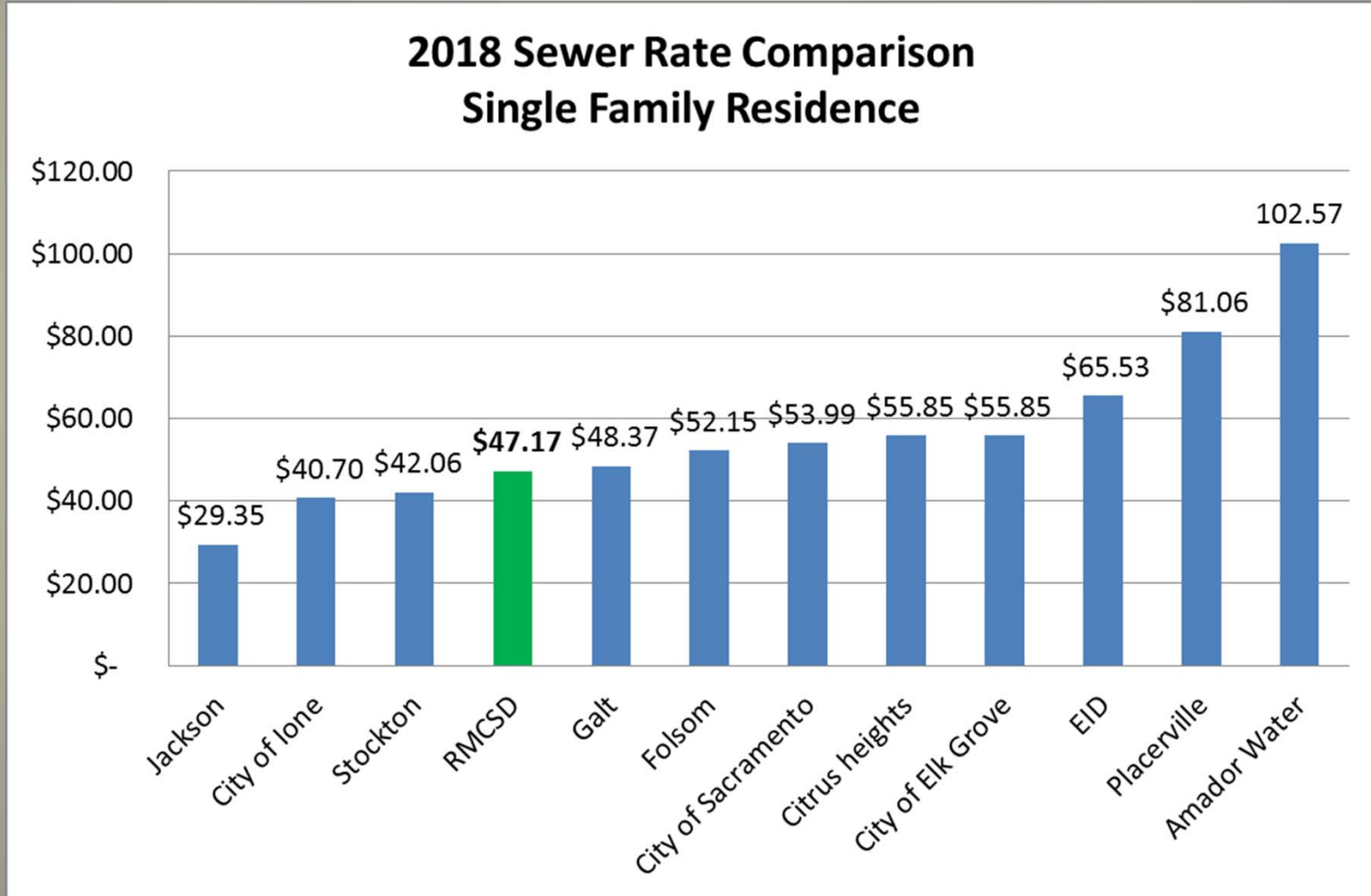


BUDGET SUMMARY – SEWER FUND





BUDGET SUMMARY – SEWER FUND





BUDGET SUMMARY – SEWER FUND

Items of Note

- Four new residential & zero new commercial connections



BUDGET SUMMARY – SOLID WASTE FUND

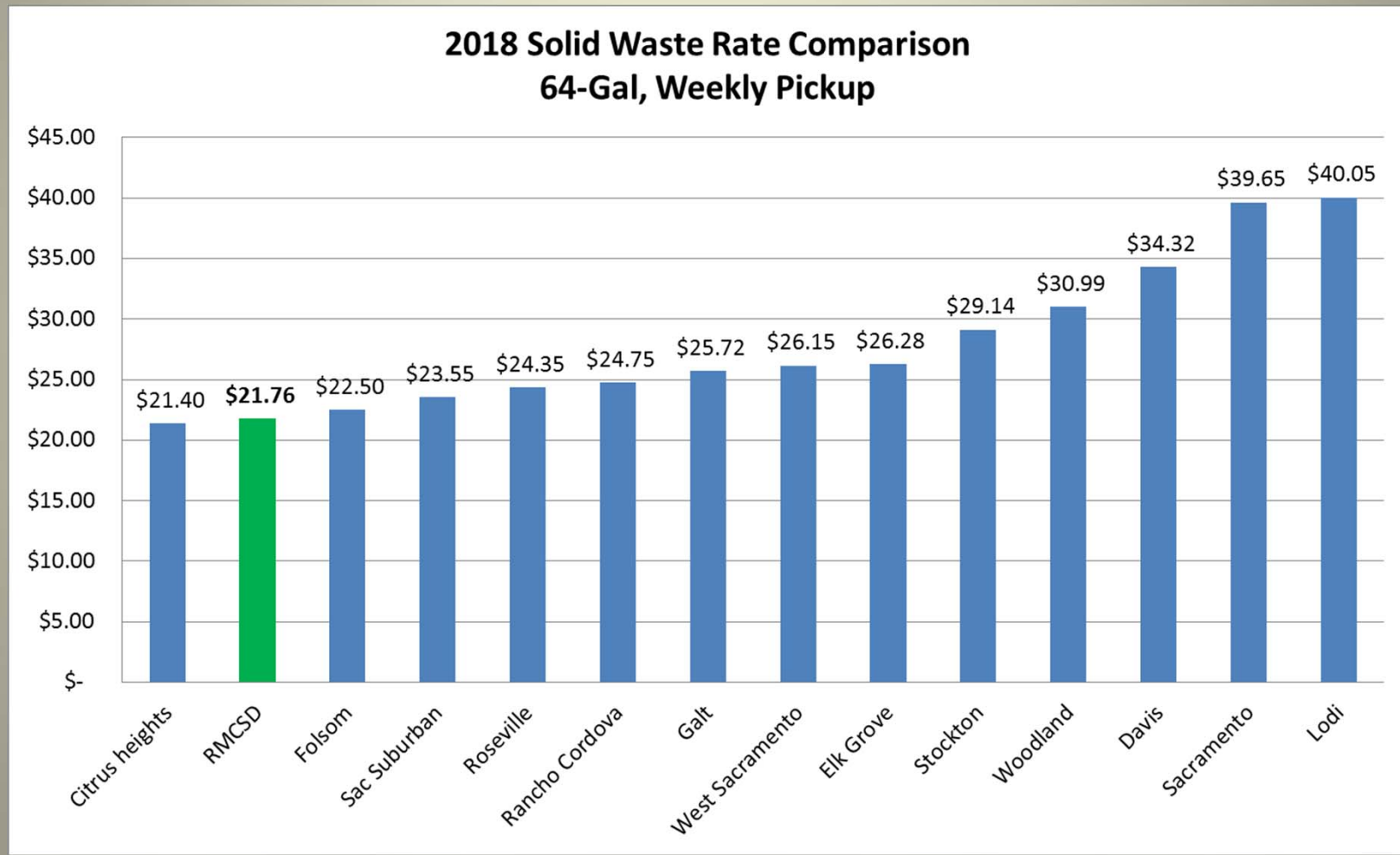
Rancho Murieta Community Services District

| | <i>Actual</i> 2016-17 | <i>Adopted</i> <i>Budget</i> 2017-18 | <i>Projected</i> 2017-18 | <i>%</i> <i>Variance</i> 2017-18 | <i>Draft</i> <i>Budget</i> 2018-19 | <i>% Change</i> <i>Projected</i> 2017-18 | <i>% Change</i> <i>Budget</i> 2017-18 |
|-----------------------------|--------------------------|--|-----------------------------|--|--|--|---|
| Revenues: | | | | | | | |
| Solid Waste Charges | 643,321 | 647,520 | 654,103 | 1.0% | 673,985 | 3.0% | 4.1% |
| Other | 1,163 | 600 | 1,260 | 111.0 | 1,229 | -2.9 | 104.8 |
| Operating Revenues | 644,483 | 648,120 | 655,369 | 1.1% | 675,214 | 3.0% | 4.2% |
| Expenditures: | | | | | | | |
| CWRS Contract | 559,864 | 561,652 | 566,148 | 0.8% | 579,691 | 2.4 | 3.2 |
| Sac. County Admin. Fee | 35,132 | 36,100 | 35,229 | -2.4 | 36,295 | 3.0 | 0.5 |
| Consulting/Legal | 0 | 0 | 0 | 0.0 | 0 | 0.0 | 0.0 |
| HHW Event | 0 | 13,580 | 0 | -100.0 | 0 | 0.0 | -100.0 |
| Total Expenses | 594,996 | 611,332 | 601,378 | -1.6% | 615,984 | 2.4% | 0.8% |
| General Fund Net Allocation | 31,933 | 36,790 | 38,150 | 3.7 | 59,230 | 55.3 | 61.0 |
| Total Expenses | 626,929 | 648,122 | 639,528 | -1.3% | 675,214 | 5.6% | 4.4% |
| Net Income (Loss) | 17,554 | (2) | 15,841 | | 0 | | |



BUDGET SUMMARY – SOLID WASTE FUND

Rancho Murieta Community Services District





BUDGET SUMMARY – SOLID WASTE FUND

Rancho Murieta Community Services District

Items of Note

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



BUDGET SUMMARY – SECURITY FUND

Rancho Murieta Community Services District

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



BUDGET SUMMARY – SECURITY FUND

Rancho Murieta Community Services District

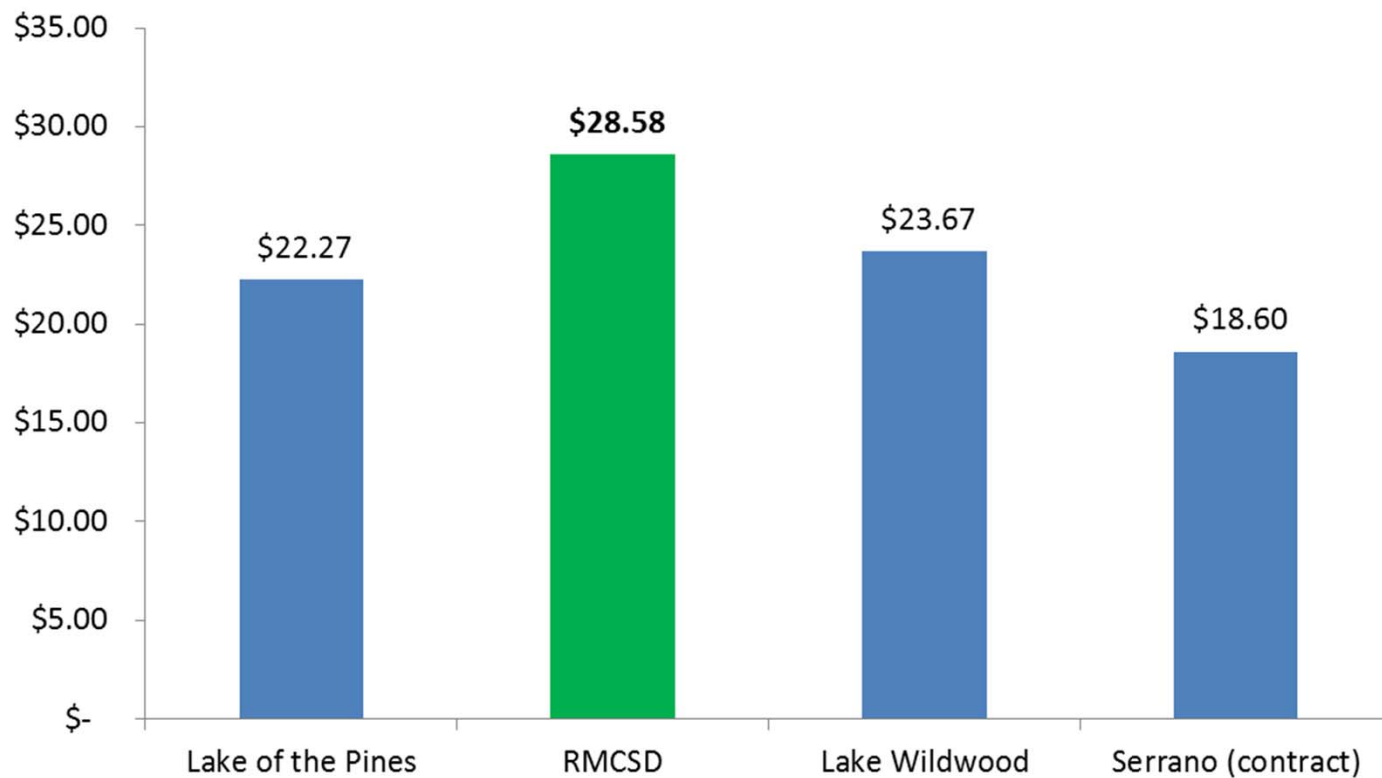
| | <i>Actual</i> 2016-17 | <i>Adopted</i> Budget 2017-18 | <i>Projected</i> 2017-18 | <i>%</i> Variance 2017-18 | <i>Draft</i> Budget 2018-19 | <i>% Change</i> Projected 2017-18 | <i>% Change</i> Budget 2017-18 |
|--|--------------------------|-------------------------------------|-----------------------------|---------------------------------|-----------------------------------|---|--------------------------------------|
| Expenditures: | | | | | | | |
| Security Gates | 537,278 | 565,400 | 567,382 | 0.4% | 606,032 | 6.8% | 7.2% |
| Security Patrol | 480,461 | 520,580 | 501,785 | -3.6 | 595,287 | 18.6 | 14.4 |
| Security Administration | 158,891 | 155,935 | 123,064 | -21.1 | 162,808 | 32.3 | 4.4 |
| Subtotals | 1,176,630 | 1,241,914 | 1,192,231 | -4.0% | 1,364,128 | 14.4% | 9.8% |
| General Fund Net Allocation | 129,648 | 149,360 | 154,890 | 3.7 | 240,490 | 55.3 | 61.0 |
| Total Expenses | 1,306,278 | 1,391,274 | 1,347,120 | -3.2% | 1,604,618 | 19.1% | 15.3% |
| Initial Overage(Deficit) | 33,771 | (178) | 49,820 | | (0) | | |
| <i>Transfer from Fund Balance</i> | 0 | 0 | 0 | | 0 | | |
| Net Income (Loss) | 33,771 | (178) | 49,820 | | (0) | | |
| Depreciation | 45,289 | 41,845 | 41,587 | -0.6 | 42,000 | 1.0 | 0.4 |
| Replacement Reserves and Debt Service Summary | | | | | | | |
| Reserve Expenditures | 560 | 540 | 691 | 27.9 | 690 | -0.1 | 27.8 |
| Interfund Borrowing Repayment | 22,836 | 22,836 | 22,836 | 0.0 | 22,836 | 0.0 | 0.0 |
| Security Reserves Collected | 45,684 | 45,680 | 45,678 | 0.0 | 49,000 | 7.3 | 7.3 |



BUDGET SUMMARY – SECURITY FUND

Rancho Murieta Community Services District

2018 Security Rate Comparison





BUDGET SUMMARY – SECURITY FUND

Rancho Murieta Community Services District

Items of Note

- Security Patrol Wages & Employer Costs are budgeted fully-staffed. Currently the Patrol Sergeant and one Patrol position are vacant (n/c)
- Security Gate Wages & Employer Costs are budgeted fully-staffed. Currently there is one Gate position vacant
- Gate Information Systems Maintenance is budgeted at \$10,396 versus \$2,700 for FY2017-2018. The online resident access program that was rolled out this year added an additional \$400 per month in costs



BUDGET SUMMARY – DRAINAGE FUND

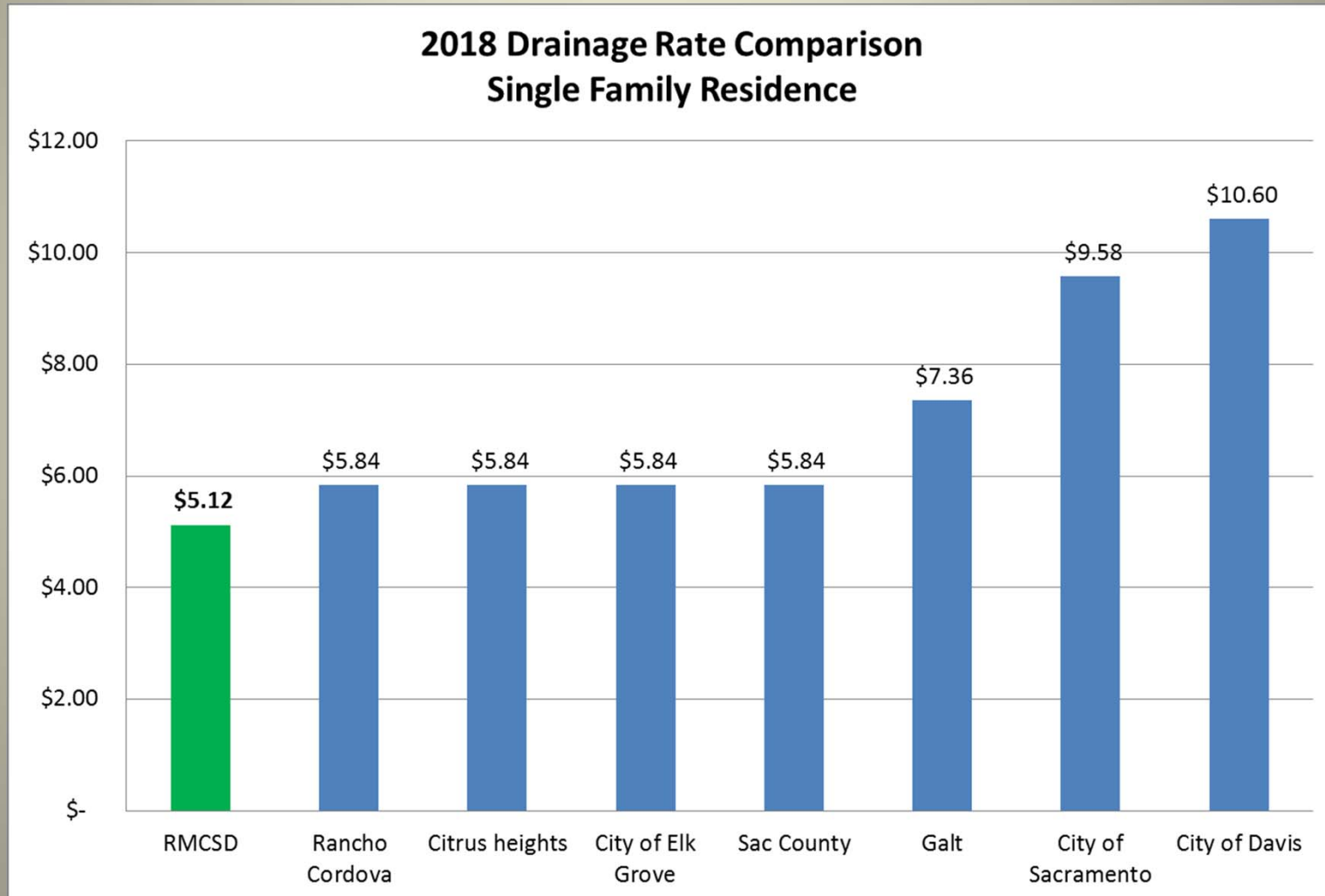
Rancho Murieta Community Services District

| | <i>Actual</i> 2016-17 | <i>Adopted</i> <i>Budget</i> 2017-18 | <i>Projected</i> 2017-18 | <i>%</i> <i>Variance</i> 2017-18 | <i>Draft</i> <i>Budget</i> 2018-19 | <i>% Change</i> <i>Projected</i> 2017-18 | <i>% Change</i> <i>Budget</i> 2017-18 |
|-----------------------------------|--------------------------|--|-----------------------------|--|--|--|---|
| Revenues: | | | | | | | |
| Residential Special Taxes | 157,629 | 164,030 | 164,288 | 0.2% | 167,422 | 1.9% | 2.1% |
| Commercial Special Taxes | 30,377 | 33,580 | 31,576 | -6.0 | 34,248 | 8.5 | 2.0 |
| Property Tax Allocation | 0 | 33,580 | 33,580 | 0.0 | 100,000 | 197.8 | 197.8 |
| Tax Allocation to Reserves | 0 | (31,540) | (31,540) | 0.0 | (33,000) | 4.6 | 4.6 |
| Interest Income | 105 | 50 | 52 | 3.8 | 60 | 15.6 | 20.0 |
| Other | 0 | 0 | 0 | 0.0 | 0 | 0.0 | 0.0 |
| Operating Revenues | 188,111 | 199,700 | 197,956 | -0.9% | 268,730 | 35.8% | 34.6% |
| Expenditures: | | | | | | | |
| | 179,345 | 154,820 | 171,452 | 0.1 | 214,080 | 0.2 | 38.3 |
| General Fund Net Alloc | 38,958 | 44,880 | 46,543 | 3.7 | 72,260 | 55.3 | 61.0 |
| Total Expenses | 218,303 | 199,700 | 215,268 | 7.8% | 268,730 | 24.8% | 34.6% |
| Initial Overage(Deficit) | (30,192) | (0) | (17,312) | | (0) | | |
| Transfer from Fund Balance | 30,192 | 0 | 17,312 | | 0 | | |
| Net Income (Loss) | 0 | (0) | 0 | | (0) | | |
| Replacement Reserves | | | | | | | |
| Reserve Expenditures | 0 | 0 | 0 | | 0 | | |
| Drainage Reserves Collected | 0 | 31,540 | 31,540 | 0.0 | 33,000 | 4.6 | 4.6 |



BUDGET SUMMARY – DRAINAGE FUND

Rancho Murieta Community Services District





BUDGET SUMMARY – DRAINAGE FUND

Rancho Murieta Community Services District

Items of Note

- The allocation of utility personnel Wages & Employer Costs for Drainage was increased from 7.0% to 8.7%



BUDGET SUMMARY – ADMINISTRATION

Rancho Murieta Community Services District

| | <i>Actual</i> 2016-17 | <i>Adopted</i> <i>Budget</i> 2017-18 | <i>Projected</i> 2017-18 | <i>%</i> <i>Variance</i> 2017-18 | <i>DRAFT</i> <i>Budget</i> 2018-19 | <i>% Change</i> <i>Projected</i> 2017-18 | <i>% Change</i> <i>Budget</i> 2017-18 |
|---------------------------------|--------------------------|--|-----------------------------|--|--|--|---|
| Revenues: | | | | | | | |
| Property Taxes | 543,560 | 500,060 | 500,060 | 0.0% | 305,000 | -39.0% | -39.0% |
| Title Transfer Fees | 10,433 | 10,400 | 9,933 | -4.5 | 10,800 | 8.7 | 3.8 |
| Interest | 2,435 | 300 | 285 | -4.8 | 240 | -15.9 | -20.0 |
| CIA Ditch Admin Service Charges | 0 | 1,800 | 1,800 | 0.0 | 1,800 | 0.0 | 0.0 |
| Other | 12,609 | 1,200 | 3,981 | 231.7 | 1,500 | -62.3 | 25.0 |
| Total Operating Revenues | 569,037 | 513,760 | 516,059 | 0.4% | 319,344 | -38.1% | -37.8% |
| Expenditures: | | | | | | | |
| | 1,207,698 | 1,249,522 | 1,306,305 | 4.5 | 1,504,000 | 15.1 | 20.4 |
| Net Income (Loss) | (638,661) | (735,762) | (790,245) | 7.4% | (1,184,656) | 49.9% | 61.0% |



BUDGET SUMMARY – ADMINISTRATION

Rancho Murieta Community Services District

Items of Note

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



BUDGET SUMMARY – ADMINISTRATION

Rancho Murieta Community Services District

Items of Note (cont)

- Insurance rates are budgeted for a 10% increase due to increased focus by the state, regulatory agencies, and the media on dam safety, drainage, and stormwater/flooding preparedness (n/c)
- Property Tax Revenue is budgeted at \$305,000, versus \$500,060 in FY2017/18, due to the increased allocations to both Security and Drainage
- Total Administration Expenses are budgeted at \$1,494,581, versus \$1,305,222 for FY2017/18, predominantly due to the additional position being added



ALLOCATED PROPERTY TAXES

Rancho Murieta Community Services District

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

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

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

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



ALLOCATED PROPERTY TAXES

Rancho Murieta Community Services District

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

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

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



ALLOCATED PROPERTY TAXES

Rancho Murieta Community Services District

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

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

2018 Assessor's Secured Total Value: \$1,058,395,589

3.7% Year-over-Year Increase: \$ 37,688,961

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



QUESTIONS & ANSWERS