



**2005-2006
FISCAL YEAR
ANNUAL BUDGET
RANCHO MURIETA COMMUNITY SERVICES DISTRICT**

RESOLUTION # 2005-08

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2005-06

WHEREAS, District departments have submitted estimates of budget requirements for Fiscal Year 2005-06 and those estimates have been reviewed by the District Finance Officer; and

WHEREAS, the District Finance Officer has submitted the tabulations of said 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 2005-06; and

BE IT RESOLVED AND ORDERED that the proposed budget for Fiscal Year 2005-06, as submitted by the District Finance Officer and as reviewed by the Board of Directors is a proper financial program for the budget period and constitutes the proposed budget for 2005-06; and

BE IT FURTHER RESOLVED AND ORDERED that a public hearing has been conducted for the budget for the Fiscal Year 2005-06 on May 18, 2005 at 6:00 p.m. in the Board Room at 15160 Jackson Road, Rancho Murieta, California.

NOW, THEREFORE, it is resolved that the District's 2005-06 Budget is hereby adopted and ordered filed with the County Auditor of Sacramento County in accordance with Section 5931 of the Government Code.

The foregoing Resolution is passed and adopted this 18th day of May, 2005, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

John Merchant, President of the Board
Rancho Murieta Community Services District

[SEAL]

Attest:

Edward R. Crouse
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 (CSD) 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

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. Current estimates indicate Rancho Murieta has over 2,300 households with a population of over 5,500 persons. The District currently maintains over \$35,000,000 in plant, property, and equipment assets.

Population

Highlights from the Census 2000 demographic profiles show total population in Rancho Murieta at 4,193, with the median age being 49.4 years. The average household size is 2.35. Current estimates indicate Rancho Murieta has 2,400 households with a population of over 5,600.

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 (CSD or District), and elected five directors. The election resulted in voter approval for CSD 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 CSD 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 visitors and residents.

Water Source and Storage

The source of water for all uses is primarily 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, parks, and common areas.

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.

Governance

The affairs of the District are directed by a five member Board of Directors elected at large by the registered voters residing in the District. The people who are elected are residents and have the same concerns as residents. 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 manager. The District's 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 for the various 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 Board of Directors elected to map out the District's future through a facilitated strategic planning process in the Fall of 2003. The purpose was to find ways of assuring that the community's needs in all areas would continue to be met in the future, effectively and efficiently. A product of the completed strategic plan was a list of specific action items that identified work responsibilities and targeted schedules. One of those action items is a Financial Master Plan. The District has many of the components of a Financial Master Plan, but desires to combine those separate components into a single master plan document that will portray in clear form the complete financial situation of the agency.

In addition, the District currently maintains over \$36,000,000 in plant, property, and equipment assets. As such, the District adopted Reserve Policy 2004-01, 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 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

- Capital Improvement Connection Fee Reserve (Water and Sewer) - fees previously collected as a primary source of funds for the development of additional water and wastewater capacity and is set at a level which will defray the costs of providing additional: treatment and/or reclamation facilities, major trunk and transmission pipelines and facilities for pumping when such facilities are needed
- 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 2004-02 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.

Sample Bill



Rancho Murieta Community Services District

Average Monthly Customer Bill		Current Monthly Rates July 1, 2004	Adopted Monthly Rates July 1, 2005	% Change
Residential Metered Lot				
Water	CF			
Average Usage in CF	1954	33.24	33.63	1%
Averaged over 12 months				
old rate (\$18.00 Flat rate + .0078 Usage)				
new rate (\$18.00 Flat rate + .0080 Usage)				
Sewer		26.50	26.50	0%
Security Tax (Maximum Tax Ceiling \$22.53)		20.00	21.00	5%
Drainage Tax (Maximum Tax Ceiling \$3.96)		3.66	3.88	6%
		\$83.40	\$85.01	
% Change over prior year		0.0%	2%	
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Murieta Village Lot				
Water	CF			
Average Usage in CF	643	23.02	23.14	1%
Averaged over 12 months				
old rate (\$18.00 Flat rate + .0078 Usage)				
new rate (\$18.00 Flat rate + .0080 Usage)				
Sewer		20.06	20.06	0%
Security Tax (Maximum Tax Ceiling \$5.43)		4.42	4.64	5%
Drainage Tax (Maximum Tax Ceiling \$2.65)		2.44	2.58	6%
		\$49.94	\$50.42	
% Change over prior year		0.0%	1%	
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Vacant or Unmetered Lot				
Security Tax (Maximum Tax Ceiling \$18.03)		14.00	14.70	5%
* Water Standby	\$10.00 PER YEAR	0.83	0.83	0%
* Sewer Standby	\$10.00 PER YEAR	0.83	0.83	0%
Drainage Tax (Maximum Tax Ceiling \$3.96)		3.66	3.88	6%
		\$19.32	\$20.24	
% Change over prior year		0.0%	5%	

* This fee is billed annually at \$10.00 and is shown as a monthly rate for comparison purposes only.

 Increase in rates



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

B U D G E T S U M M A R Y C O M B I N E D F U N D S

May 19, 2005

	<i>Actual</i> 2003-04	<i>Adopted</i> Budget 2004-05	<i>Projected</i> 2004-05	<i>%</i> Variance 04-05	<i>Adopted</i> Budget 2005-06	<i>% Change</i> Projected 04-05
Revenues:						
Service Charges	2,296,124	2,461,982	2,788,445	13.3%	3,044,300	9.2%
Property Taxes	434,031	245,000	95,000	-61.2	97,500	2.6
Interest Earnings	12,285	20,100	4,479	-77.7	4,510	0.7
Other Charges / Reimbursements	212,161	157,032	202,574	29.0	161,540	-20.3
Total Revenues:	2,954,601	2,884,114	3,090,498	7.2%	3,307,850	7.0%
Expenditures:						
Total Operating Expenses:	3,189,188	2,924,100	3,295,294	12.7%	3,258,050	-1.1%
Initial Overage (Deficit)	(234,587)	(39,986)	(204,796)	412.2	49,800	-124.3
Trans from Misc Reserves	58,694	0	72,978	0.0	0	-100.0
Trans from Rate Stab. Fund	32,831	44,000	66,000	50.0	0	-100.0
Net Income (Loss)	(143,062)	4,014	(65,818)	-1739.7	49,800	-175.7
Rate Transfers to Repl Reserves	340,638	347,280	0	-100.0	0	0.0
Add'l Transfers to Repl Reserves	582,960	0	0	0.0	0	0.0
Depreciation	963,979	969,600	987,179	1.8%	996,000	0.9%

In Fiscal Years 2004-05 & 2005-06 the State of California is shifting Property Tax Revenue from the CSD as a result of the passage of Proposition 1A. In response to the revenue loss, the CSD Board of Directors approved suspending Replacement Reserve contributions until the property tax revenue is restored - beginning in July 2006.



RANCHO MURIETA COMMUNITY SERVICES DISTRICT BUDGET SUMMARY

5/19/2005

	ACTUAL FY 2003-04	ADOPTED BUDGET FY 2004-05	% Var Actual 03-04	PROJECTED FY 2004-05	% Var Budget 04-05	% Bud	ADOPTED BUDGET FY 2005-06	% Chng Projected 04-05
REVENUES								
WATER CHARGES	\$ 837,836	\$ 879,800	5.0%	\$ 998,359	13.5%	34.3%	\$ 1,135,800	13.8%
SECURITY CHARGES	764,207	856,000	12.0%	864,213	1.0%	27.6%	914,000	5.8%
SEWER CHARGES	552,175	594,146	7.6%	784,826	32.1%	25.5%	844,000	7.5%
DRAINAGE CHARGES	141,907	132,036	-7.0%	141,047	6.8%	4.5%	150,500	6.7%
PROPERTY TAXES	434,031	245,000	-43.6%	95,000	-61.2%	2.9%	97,500	2.6%
WATER / SEWER HOOKUP FEES	64,874	66,300	2.2%	54,073	-18.4%	2.0%	66,300	22.6%
TITLE TRANSFER FEES	39,750	33,000	-17.0%	47,100	42.7%	1.2%	41,000	-13.0%
LATE CHARGES	27,830	21,600	-22.4%	31,522	45.9%	0.8%	26,000	-17.5%
INTEREST EARNINGS	12,285	20,100	63.6%	4,479	-77.7%	0.1%	4,510	0.7%
OTHER INCOME	79,707	36,132	-54.7%	69,879	93.4%	0.9%	28,240	-59.6%
TOTAL REVENUES	\$ 2,954,601	\$ 2,884,114	-2.4%	\$ 3,090,498	7.2%	100%	\$ 3,307,850	7.0%

	ACTUAL	04-05 BUDGET	% Var	PROJECTED	% Var	%	05-06 BUDGET	% Var
EXPENSES								
SECURITY								
WAGES	\$ 415,974	\$ 445,100	7.0%	\$ 422,546	-5.1%	55.2%	\$ 437,000	3.4%
EMPLOYER COSTS	220,076	257,000	16.8%	255,267	-0.7%	34.4%	271,900	6.5%
MAINT / REPAIRS	17,051	14,800	-13.2%	11,253	-24.0%	0.9%	14,300	27.1%
INFORMATION SYSTEMS MAINT	4,465	4,200	-5.9%	4,636	10.4%	1.5%	12,000	158.8%
INSURANCE	4,900	6,000	22.4%	4,899	-18.4%	0.8%	6,000	22.5%
OFF DUTY SHERIFF PATROL	3,333	6,000	80.0%	2,000	-66.7%	0.8%	6,000	200.0%
LEGAL/CONSULTING	21,404	10,000	-53.3%	3,731	-62.7%	0.4%	3,000	-19.6%
OTHER	36,807	38,300	4.1%	56,099	46.5%	5.2%	40,900	-27.1%
SUBTOTALS	\$ 724,009	\$ 781,400	7.9%	\$ 760,431	-2.7%	99.1%	\$ 791,100	4.0%

	ACTUAL	04-05 BUDGET	% Var	PROJECTED	% Var	%	05-06 BUDGET	% Var
WATER / SEWER / DRAINAGE								
WAGES	\$ 384,775	\$ 441,000	14.6%	\$ 427,484	-3.1%	30.6%	\$ 487,000	13.9%
EMPLOYER COSTS	186,340	210,000	12.7%	192,962	-8.1%	15.0%	239,000	23.9%
POWER	233,017	220,000	-5.6%	244,143	11.0%	16.5%	263,350	7.9%
MAINT / REPAIRS	213,694	105,400	-50.7%	278,382	164.1%	9.4%	149,400	-46.3%
CHEMICALS	106,062	70,000	-34.0%	87,657	25.2%	5.5%	88,000	0.4%
LAB TESTS	49,971	47,000	-5.9%	41,319	-12.1%	3.8%	60,500	46.4%
INFORMATION SYSTEMS MAINT	252	3,000	1088.9%	4,134	37.8%	5.1%	40,000	867.7%
METERS / BOXES / VALVES	38,376	30,000	-21.8%	30,059	0.2%	2.0%	32,000	6.5%
EQUIP RENTAL	73,011	35,000	-52.1%	24,940	-28.7%	1.7%	27,500	10.3%
LEGAL/CONSULTING	75,996	13,200	-82.6%	97,199	636.4%	0.9%	14,200	-85.4%
OTHER	272,597	172,300	-36.8%	237,116	37.6%	12.0%	191,300	-19.3%
SUBTOTALS	\$ 1,634,092	\$ 1,346,900	-17.6%	\$ 1,665,394	23.6%	102.5%	\$ 1,592,250	-4.4%

	ACTUAL FY 2003-04	ADOPTED BUDGET FY 2004-05	% Var Actual 03-04	PROJECTED FY 2004-05	% Var Budget 04-05	% Bud	ADOPTED BUDGET FY 2005-06	% Chng Projected 04-05
GENERAL / ADMIN	ACTUAL	04-05 BUDGET	% Var	PROJECTED	% Var	%	05-06 BUDGET	% Var
WAGES	\$ 329,517	\$ 348,000	5.6%	\$ 360,929	3.7%	44.3%	\$ 387,500	7.4%
EMPLOYER COSTS	134,392	141,000	4.9%	147,407	4.5%	19.4%	170,000	15.3%
INSURANCE	58,279	64,500	10.7%	58,090	-9.9%	7.1%	62,000	6.7%
INFORMATION SYSTEMS MAINT	40,929	20,000	-51.1%	30,427	52.1%	4.6%	40,000	31.5%
LEGAL/CONSULTING	45,821	28,000	-38.9%	26,028	-7.0%	3.0%	26,500	1.8%
DIRECTOR MEETING STIPENDS	25,400	27,000	6.3%	23,259	-13.9%	2.7%	24,000	3.2%
COMMUNITY COMMUNICATIONS	27,476	20,000	-27.2%	21,316	6.6%	2.7%	24,000	12.6%
OFFICE SUPPLIES	20,029	21,000	4.8%	21,057	0.3%	2.4%	21,000	-0.3%
BUILDING/GROUNDS MAINT	15,835	17,000	7.4%	16,661	-2.0%	2.3%	20,000	20.0%
TELEPHONES	8,814	10,000	13.5%	8,481	-15.2%	1.1%	10,000	17.9%
OTHER	124,593	99,300	-20.3%	155,816	56.9%	10.3%	89,700	-42.4%
SUBTOTALS	\$ 831,086	\$ 795,800	-4.2%	\$ 869,469	9.3%	89.7%	\$ 874,700	0.6%
TOTAL EXPENSES	\$ 3,189,188	\$ 2,924,100	-8.3%	\$ 3,295,294	12.7%		\$ 3,258,050	-1.1%
Initial Overage (Deficit)	\$ (234,587)	\$ (39,986)	-83.0%	\$ (204,796)	412.2%		\$ 49,800	-124.3%
Trans from Misc Reserves	58,694	-		72,978			-	
Trans from Rate Stab Resr	32,831	44,000		66,000			-	
NET INCOME (LOSS)	\$ (143,062)	\$ 4,014		\$ (65,818)			\$ 49,800	

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SECURITY FUND

May 19, 2005

	<i>Actual</i> <i>2003-04</i>	<i>Adopted</i> <i>Budget</i> <i>2004-05</i>	<i>Projected</i> <i>2004-05</i>	<i>%</i> <i>Variance</i> <i>04-05</i>	<i>Adopted</i> <i>Budget</i> <i>2005-06</i>	<i>% Change</i> <i>Projected</i> <i>04-05</i>
Revenues:						
Residential Special Taxes	673,787	755,000	762,853	1.0%	794,000	4.1%
Commercial Special Taxes	90,420	101,000	101,360	0.4	120,000	18.4
Late Charges	13,907	12,000	15,761	31.3	14,000	-11.2
Title Transfer Fees	13,250	12,000	15,700	30.8	13,000	-17.2
Bar Code Income	5,920	4,800	6,350	32.3	6,000	-5.5
Fines, Enforcement	3,200	2,100	3,072	46.3	3,000	-2.3
Interest Income	1,017	2,000	465	-76.8	500	7.6
Misc	9,120	300	694	131.5	300	-56.8
Operating Revenues	810,621	889,200	906,255	1.9%	950,800	4.9%

Expenditures:

Security Gates	<i>Actual</i>	<i>04-05 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>05-06 Budget</i>	<i>Variance</i>
Wages	199,439	214,500	208,402	-2.8%	224,000	7.5%
Employer Costs	116,603	130,000	134,061	3.1	150,000	11.9
Information Systems Maint	4,465	3,000	4,211	40.4	5,000	18.7
Equipment Repairs	4,948	3,000	2,917	-2.8	3,000	2.8
Other	2,352	3,000	1,496	-50.1	3,000	100.5
Telephones	2,307	3,000	2,238	-25.4	2,700	20.6
Building Maint	2,314	2,700	2,295	-15.0	2,400	4.6
Power	2,196	2,400	2,325	-3.1	2,400	3.2
Uniforms	1,795	2,000	2,332	16.6	2,400	2.9
Supplies	535	3,600	1,263	-64.9	2,000	58.4
Training/Safety	0	0	0		1,000	
Bar Codes	0	0	500		1,000	100.0
Subtotals	336,955	367,200	362,541	-1.3%	399,900	10.3%

Security Patrol	<i>Actual</i>	<i>04-05 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>05-06 Budget</i>	<i>Variance</i>
Wages	183,987	195,000	182,543	-6.4%	183,000	0.3%
Employer Costs	92,572	107,000	106,147	-0.8	104,600	-1.5
Vehicle Fuel	9,637	8,400	8,686	3.4	8,400	-3.3
Off Duty Sheriff Patrol	3,333	6,000	2,000	-66.7	6,000	200.0
Information Systems Maint	0	0	0		5,000	
Vehicle Maint.	7,303	5,000	3,669	-26.6	4,800	30.8
Training/Safety	0	0	0		3,000	
Uniforms	1,701	3,000	2,665	-11.2	2,400	-9.9
Safety Center	788	2,400	1,377	-42.6	2,400	74.3
Telephones	1,147	2,000	1,762	-11.9	2,100	19.2
Other	8,177	2,000	5,016	150.8	2,000	-60.1
Equipment Repairs	1,291	1,200	575	-52.0	1,200	108.5
Supplies	0	0	0		1,000	
Subtotals	309,936	332,000	314,440	-5.3%	325,900	3.6%

BUDGET SUMMARY - SECURITY FUND

May 19, 2005

	<i>Actual</i> 2003-04	<i>Adopted</i> Budget 2004-05	<i>Projected</i> 2004-05	<i>%</i> Variance 04-05	<i>Adopted</i> Budget 2005-06	<i>% Change</i> Projected 04-05
Security Administration	Actual	04-05 Budget	Projected	Variance	05-06 Budget	Variance
General Wages	32,548	35,600	31,600	-11.2%	30,000	-5.1%
Employers Costs	10,901	20,000	15,059	-24.7	17,300	14.9
Insurance	4,900	6,000	4,899	-18.4	6,000	22.5
Legal/Consulting	21,404	10,000	3,731	-62.7	3,000	-19.6
Supplies	2,868	2,400	3,529	47.0	1,800	-49.0
Telephones	1,190	1,200	1,570	30.9	1,200	-23.6
Information System Maint	0	1,200	425	-64.6	2,000	371.1
Training/Safety	853	2,400	638	-73.4	800	25.3
Travel/Meetings	(25)	1,000	200	-80.0	800	300.0
Uniforms	0	700	385	-45.0	700	81.7
Bad Debts	356	600	350	-41.7	600	71.5
Other	1,720	600	20,644	3340.6	600	-97.1
Equipment Maint	407	500	420	-16.0	500	19.0
Subtotals	77,119	82,200	83,450	1.5%	65,300	-21.7%
Operating Expenses	724,009	781,400	760,431	-2.7%	791,100	4.0%
General Fund Net Allocation	83,556	109,247	148,408	35.8	158,553	6.8
Total Expenses	807,565	890,647	908,839	2.0%	949,653	4.5%
Initial Overage(Deficit)	3,056	(1,447)	(2,584)	78.6%	1,147	-144.4%
<i>Transfer from Misc Reserves</i>	0	0	0		0	
<i>Transfer from Rate Stab Resr</i>	0	2,000	0		0	
Net Income (Loss)	3,056	553	(2,584)	-567.4%	1,147	-144.4%
Depreciation	34,376	27,600	35,733	29.5%	36,000	0.7%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - WATER FUND

May 19, 2005

	<i>Actual</i> 2003-04	<i>Adopted</i> Budget 2004-05	<i>Projected</i> 2004-05	<i>%</i> Variance 04-05	<i>Adopted</i> Budget 2005-06	<i>% Change</i> Projected 04-05
Revenues:						
Residential Sales	727,787	790,000	896,278	13.5%	1,010,000	12.7%
Commercial Sales	98,787	81,500	92,979	14.1	117,000	25.8
Other Sales	9,392	7,200	7,902	9.8	7,800	-1.3
Availability Fees	1,870	1,100	1,200	9.1	1,000	-16.7
Meter Installation Fees	39,200	40,000	33,200	-17.0	40,000	20.5
Inspection Fees	12,271	12,650	10,500	-17.0	12,650	20.5
Late Charges	6,961	4,800	7,881	64.2	6,000	-23.9
Telephone Line Contracts	3,834	4,032	4,788	18.8	5,040	5.3
Project Reimbursement	8,012	2,400	1,396	-41.8	2,400	71.9
Interest Income	4,625	8,000	1,410	-82.4	1,675	18.8
Other	6,488	600	1,100	83.3	600	-45.5
Operating Revenues	919,227	952,282	1,058,633	11.2%	1,204,165	13.7%

Expenditures:

Water Source of Supply	<i>Actual</i>	<i>04-05 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>05-06 Budget</i>	<i>Variance</i>
Wages	18,899	18,000	6,713	-62.7%	18,000	168.1%
Employers Costs	0	0	0		9,000	
Power	39,343	40,000	37,965	-5.1	40,000	5.4
Dam Inspection	56,589	31,000	27,000	-12.9	31,000	14.8
Chemicals	0	1,000	4,000	300.0	12,500	212.5
Maint/Repairs	17,421	4,000	10,272	156.8	7,000	-31.9
Equipment Rental	32,228	4,000	2,362	-41.0	3,000	27.0
Supplies	338	600	881	46.8	600	-31.9
Other	0	600	200	-66.7	300	50.0
Subtotals	164,818	99,200	89,392	-9.9%	121,400	35.8%

Water Treatment

	<i>Actual</i>	<i>04-05 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>05-06 Budget</i>	<i>Variance</i>
Wages	58,205	70,000	64,866	-7.3%	70,000	7.9%
Employers Costs	0	0	0		34,500	
Power	64,797	62,000	62,726	1.2	66,600	6.2
Chemicals	44,780	30,000	38,232	27.4	34,500	-9.8
Maint/Repairs	27,268	6,000	57,480	858.0	20,000	-65.2
Lab Tests	0	15,000	0		16,500	
Equipment Rental	2,509	2,000	1,179	-41.1	2,000	69.6
Supplies	1,443	1,200	850	-29.1	1,400	64.7
Other	125	1,200	800	-33.3	1,200	50.0
Subtotals	199,127	187,400	226,132	20.7%	246,700	9.1%

BUDGET SUMMARY - WATER FUND

May 19, 2005

	<i>Actual</i> 2003-04	<i>Adopted</i> Budget 2004-05	<i>Projected</i> 2004-05	<i>%</i> Variance 04-05	<i>Adopted</i> Budget 2005-06	<i>% Change</i> Projected 04-05
Water Transmission & Distr	Actual	04-05 Budget	Projected	Variance	05-06 Budget	Variance
Wages	103,155	120,000	118,479	-1.3%	125,000	5.5%
Employers Costs	0	0	0		61,000	
Meters/Box/Valve	38,376	30,000	30,059	0.2	32,000	6.5
Maint/Repairs	14,110	24,000	49,103	104.6	30,000	-38.9
Power	16,560	17,000	23,369	37.5	25,000	7.0
Lab Tests	13,229	6,000	14,097	134.9	14,000	-0.7
Equipment Rental	14,955	9,000	10,858	20.6	10,000	-7.9
Supplies	3,156	2,000	1,999	-0.1	2,000	0.1
Other	0	1,200	480	-60.0	1,200	150.0
Subtotals	203,542	209,200	248,444	18.8%	300,200	20.8%
Water Administration	Actual	04-05 Budget	Projected	Variance	05-06 Budget	Variance
General Wages	53,766	70,000	71,857	2.7%	80,000	11.3%
Employers Costs	118,280	132,000	135,372	2.6	39,000	-71.2
Information Systems Maint	124	1,000	2,183	118.3	20,000	816.0
Permits	19,525	15,000	11,122	-25.9	15,000	34.9
Equipment Maint	10,426	6,000	8,694	44.9	10,000	15.0
Training/Safety	21,493	7,000	6,526	-6.8	9,000	37.9
Vehicle Fuel	7,595	6,000	6,833	13.9	7,500	9.8
Legal/Consulting	38,662	6,000	45,242	654.0	6,000	-86.7
Regional Water Authority	11,203	6,000	4,000	-33.3	6,000	50.0
Supplies	7,841	5,000	7,448	49.0	6,000	-19.4
Vehicle Maint.	8,972	5,000	4,420	-11.6	5,000	13.1
Tools	4,754	5,000	2,576	-48.5	5,000	94.1
Telephones	4,619	4,500	4,520	0.4	5,000	10.6
Other	6,240	2,400	10,674	344.7	5,000	-53.2
Uniforms	3,557	3,000	3,079	2.6	3,000	-2.6
CIA Ditch Operations	8,949	3,000	2,128	-29.1	3,000	41.0
Conservation	356	2,400	1,000	-58.3	2,400	140.0
Travel/Meetings	2,086	1,800	1,606	-10.8	1,800	12.1
Building Maint	1,092	1,200	1,061	-11.6	1,200	13.1
Bad Debts	52	1,000	100	-90.0	1,000	900.0
Subtotals	329,589	283,300	330,439	16.6%	230,900	-30.1%
Operating Expenses	897,076	779,100	894,408	14.8%	899,200	0.5%
General Fund Net Alloc	129,495	208,795	283,640	35.8	303,028	6.8
Total Expenses	1,026,570	987,895	1,178,048	19.2%	1,202,228	2.1%
Initial Overage(Deficit)	(107,344)	(35,613)	(119,414)	235.3%	1,937	-101.6%
<i>Transfer from Misc Reserves</i>	13,480	0	20,478		0	
<i>Transfer from Rate Stab Res</i>	32,831	36,000	66,000		0	
Net Income (Loss)	(61,033)	388	(32,936)		1,937	
Depreciation	409,702	426,000	423,507	-0.6%	432,000	2.0%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SEWER FUND

May 19, 2005

	<i>Actual</i>	<i>Adopted</i>		<i>%</i>	<i>Adopted</i>	<i>% Change</i>
	<i>2003-04</i>	<i>Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>Budget</i>	<i>Projected</i>
		<i>2004-05</i>	<i>2004-05</i>	<i>04-05</i>	<i>2005-06</i>	<i>04-05</i>

Revenues:

Residential Service	537,049	565,614	744,085	31.6%	774,000	4.0
Commercial Service	13,086	27,432	39,541	44.1	69,000	74.5
Availability Fees	2,040	1,100	1,200	9.1	1,000	-16.7
Inspection Fees	12,397	12,650	10,373	-18.0	12,650	22.0
Late Charges	6,961	4,800	7,881	64.2	6,000	-23.9
Project Reimbursement	2,416	2,400	2,256	-6.0	2,400	6.4
Interest Income	5,711	9,000	2,292	-74.5	2,000	-12.7
Other	53	100	50	-50.0	100	100.0
Stonehouse Lease	3,000	0	500		0	-100.0
Operating Revenues	582,713	623,096	808,177	29.7%	867,150	7.3%

Expenditures:

Sewer Collection	<i>Actual</i>	<i>04-05 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>05-06 Budget</i>	<i>Variance</i>
Wages	38,487	44,000	67,475	53.4%	70,000	3.7%
Employers Costs	0	0	0		34,500	
Power	12,651	12,000	14,346	19.6	15,250	6.3
Maint/Repairs	57,396	10,000	36,064	260.6	13,000	-64.0
Equipment Rental	10,506	9,600	3,992	-58.4	4,000	0.2
Supplies	3,374	2,400	923	-61.6	2,400	160.1
Other	778	600	2,567	327.8	1,000	-61.0
Subtotals	123,193	78,600	125,366	59.5%	140,150	11.8%

Sewer Treatment & Disposal	<i>Actual</i>	<i>04-05 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>05-06 Budget</i>	<i>Variance</i>
Wages	69,625	75,000	55,168	-26.4%	75,000	35.9%
Employers Costs	0	0	0		36,500	
Power	84,663	73,000	92,665	26.9	100,000	7.9
Maint/Repairs	44,749	20,000	88,680	343.4	37,000	-58.3
Chemicals	50,758	35,000	42,312	20.9	35,000	-17.3
Lab Tests	36,742	26,000	27,222	4.7	30,000	10.2
Supplies	3,343	2,000	1,988	-0.6	3,000	50.9
Equipment Rental	740	2,400	2,400	0.0	2,500	4.2
Other	25	600	600	0.0	600	0.0
Subtotals	290,646	234,000	311,036	32.9%	319,600	2.8%

BUDGET SUMMARY - SEWER FUND

May 19, 2005

	<i>Actual</i> 2003-04	<i>Adopted</i> Budget 2004-05	<i>Projected</i> 2004-05	<i>%</i> Variance 04-05	<i>Adopted</i> Budget 2005-06	<i>% Change</i> Projected 04-05
Sewer Administration						
General Wages	1,754	9,000	6,222	-30.9%	11,000	76.8%
Employers Costs	49,144	61,000	44,841	-26.5	5,500	-87.7
Permits	37,766	20,000	21,965	9.8	23,000	4.7
Information Systems Maint	128	2,000	1,950	-2.5	20,000	925.5
Equipment Maint	17,649	10,000	10,308	3.1	14,000	35.8
Vehicle Fuel	8,150	7,200	7,233	0.5	8,000	10.6
Training/Safety	14,675	7,000	6,002	-14.3	8,000	33.3
Legal/Consulting	36,935	6,000	51,861	764.3	7,000	-86.5
Supplies	7,307	4,000	6,517	62.9	6,000	-7.9
Other	6,780	4,000	6,220	55.5	5,400	-13.2
Vehicle Maint	5,510	10,000	3,332	-66.7	5,000	50.1
Tools	6,678	5,000	4,978	-0.4	5,000	0.4
Telephones	3,795	3,600	3,899	8.3	4,000	2.6
Uniforms	3,291	3,000	2,995	-0.2	3,400	13.5
Travel/Meetings	2,086	2,000	1,756	-12.2	2,000	13.9
Building Maint	1,092	1,200	1,097	-8.6	1,200	9.4
Bad Debts	52	1,000	60	-94.0	1,000	1566.7
Subtotals	202,791	156,000	181,237	16.2%	129,500	-28.5%
Operating Expenses	616,629	468,600	617,639	31.8%	589,250	-4.6%
General Fund Net Allocation	98,203	159,787	217,064	35.8	231,902	6.8
Total Expenses	714,832	628,387	834,703	32.8%	821,152	-1.6%
Initial Overage(Deficit)	(132,119)	(5,291)	(26,526)	401.4%	45,998	-273.4%
<i>Transfer from Misc Reserve:</i>	<i>45,214</i>	<i>0</i>	<i>52,500</i>		<i>0</i>	
<i>Transfer from Rate Stab Res:</i>	<i>0</i>	<i>6,000</i>	<i>0</i>		<i>0</i>	
Net Income (Loss)	(86,905)	710	25,974		45,998	
Depreciation	519,902	516,000	527,939	2.3	528,000	0.0

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - DRAINAGE FUND

May 19, 2005

	<i>Actual</i> 2003-04	<i>Adopted</i> Budget 2004-05	<i>Projected</i> 2004-05	<i>%</i> Variance 04-05	<i>Adopted</i> Budget 2005-06	<i>% Change</i> Projected 04-05
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Revenues:

Residential Special Taxes	122,879	111,756	119,105	6.6%	126,000	5.8%
Commercial Special Taxes	19,028	20,280	21,942	8.2	24,500	11.7
Inspection Fees	1,007	1,000	0	-100.0	1,000	
Interest Income	932	1,100	312	-71.6	335	7.4
Other	0	100	100	0.0	100	0.0
Operating Revenues	143,846	134,236	141,459	5.4%	151,935	7.4%

Expenditures:

	<i>Actual</i>	<i>04-05 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>05-06 Budget</i>	<i>Variance</i>
Wages	40,884	35,000	36,705	4.9%	38,000	3.5%
Employers Costs	18,916	17,000	12,749	-25.0	19,000	49.0
Power	15,003	16,000	13,071	-18.3	16,500	26.2
Improvements	13,425	8,000	14,067	75.8	8,100	-42.4
Chemicals	10,524	4,000	3,113	-22.2	6,000	92.7
Maint/Repairs	8,009	8,000	7,873	-1.6	6,000	-23.8
Equipment Rental	12,074	8,000	4,149	-48.1	6,000	44.6
Other	1,031	1,000	61,432	6043.2	2,000	-96.7
Legal/Consulting	399	1,200	97	-91.9	1,200	1140.3
Bad Debts	121	1,000	91	100.0	1,000	994.1
Uniforms	0	0	0	0.0	0	
Subtotals	120,387	99,200	153,347	54.6%	103,800	-32.3%
Operating Expenses	120,387	99,200	153,347	54.6%	103,800	-32.3%
General Fund Net Allocation	21,638	32,672	44,384	35.8	47,418	6.8
Total Expenses	142,025	131,872	197,731	49.9%	151,218	-23.5%
Net Income (Loss)	1,821	2,364	(56,272)	-2480.4%	717	-101.3%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - GENERAL FUND

May 19, 2005

	<i>Actual</i>	<i>Adopted</i>		<i>%</i>	<i>Adopted</i>	<i>% Change</i>
	<i>2003-04</i>	<i>Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>Budget</i>	<i>Projected</i>
		<i>2004-05</i>	<i>2004-05</i>	<i>04-05</i>	<i>2005-06</i>	<i>04-05</i>
Revenues:						
Property Taxes	434,031	245,000	95,000	-61.2	97,500	2.6%
Title Transfer Fees	26,500	21,000	31,400	49.5	28,000	-10.8
Project Reimbursement	12,037	15,000	3,425	-77.2	4,000	16.8
CIA Ditch Admin Service Charges	1,800	1,800	1,800	0.0	1,800	0.0
Other	23,827	2,500	44,348	1673.9	2,500	-94.4
Total Operating Revenues	498,195	285,300	175,973	-38.3%	133,800	-24.0%

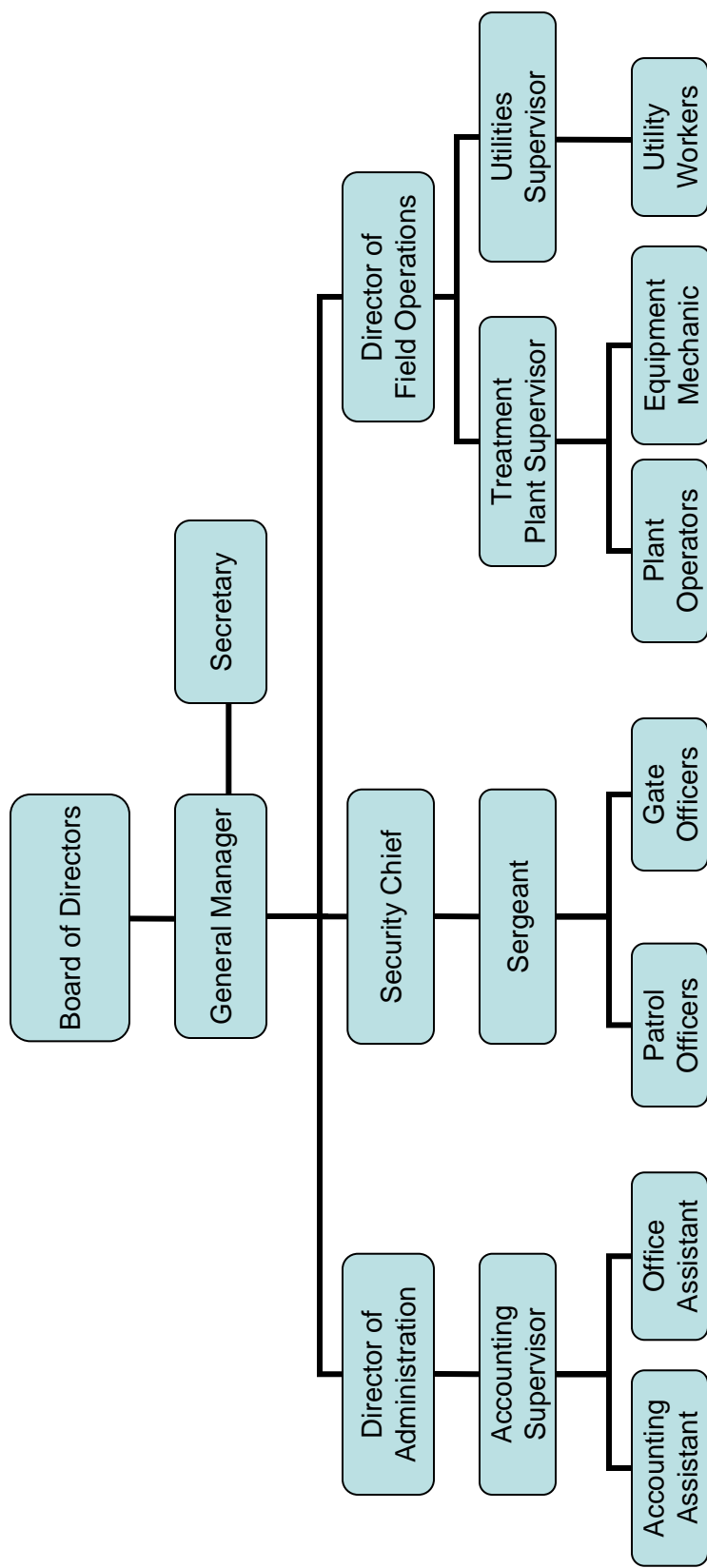
Expenditures:

	<i>Actual</i>	<i>04-05 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>05-06 Budget</i>	<i>Variance</i>
General Wages	329,517	348,000	360,929	3.7%	387,500	7.4%
Employer Costs	134,392	141,000	147,407	4.5	170,000	15.3
Insurance	58,279	64,500	58,090	-9.9	62,000	6.7
Information Systems Maintenance	40,929	20,000	30,427	52.1	40,000	31.5
Director Meeting Stipends	25,400	27,000	23,259	-13.9	24,000	3.2
Community Communications	27,476	20,000	21,316	6.6	24,000	12.6
Office Supplies	20,029	21,000	21,057	0.3	21,000	-0.3
Building/Grounds Maintenance	15,835	17,000	16,661	-2.0	20,000	20.0
Legal	32,966	18,000	19,023	5.7	18,000	-5.4
Postage	13,728	15,000	14,928	-0.5	15,500	3.8
Telephones	8,814	10,000	8,481	-15.2	10,000	17.9
Contingency	46,058	10,000	79,713	697.1	10,000	-87.5
Other	10,564	9,000	9,282	3.1	9,000	-3.0
Consulting	12,855	10,000	7,005	-29.9	8,500	21.3
Memberships	6,063	10,000	7,616	-23.8	8,000	5.0
Training/Safety	10,318	7,500	5,647	-24.7	7,500	32.8
Power	6,095	7,800	6,225	-20.2	7,000	12.4
Meetings	5,803	7,000	6,993	-0.1	7,000	0.1
Director Expense Reimbursement	10,961	10,000	4,991	-50.1	6,000	20.2
Audit	5,874	5,900	5,874	-0.4	5,900	0.4
Mail Machine Lease	2,913	3,300	3,333	1.0	4,000	20.0
Vehicle Fuel	2,457	2,400	2,789	16.2	3,400	21.9
Equipment Maint	805	2,400	2,220	-7.5	2,400	8.1
Vehicle Maint	1,015	2,000	1,426	-28.7	2,000	40.3
Copy Machine Maintenance	1,939	2,000	1,729	-13.6	2,000	15.7
Clerical Services	0	2,000	0	-100.0	0	
Election Costs	0	3,000	3,050	1.7	0	-100.0
Total Operating Expenses	831,086	795,800	869,469	9.3%	874,700	0.6%

Overage(Deficit) (332,891) (510,500) (693,496) 35.8% (740,900) 6.8%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

Organizational Chart



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

POSITION LISTING

05/19/05

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	APPROVED	APPROVED	APPROVED	APPROVED	APPROVED	ADOPTED
ADMIN DEPT.						
GENERAL MGR. / DIST. ENGR.	1.0	1.0	1.0	1.0	1.0	1.0
SECRETARY	1.0	1.0	1.0	1.0	1.0	1.0
DIRECTOR OF ADMINISTRATION	1.0	1.0	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 DEPT.						
DIRECTOR OF FIELD OPS	1.0	1.0	1.0	1.0	1.0	1.0
TREATMENT PLANT SUPERVISOR	0.0	0.0	0.0	0.0	1.0	1.0
PLANT OPERATOR I, II, III	4.0	4.0	4.0	5.0	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	2.0	3.0	3.0	3.0	3.0	3.0
BLDG MAINT / JANITORIAL	1.0	0.0	0.0	0.0	0.0	0.0
TEMP/PT	1.0	1.0	1.0	1.0	1.0	1.0
DEPT. SUBTOTAL	11.0	11.0	11.0	12.0	12.0	12.0
SECURITY DEPT.						
CHIEF	1.0	1.0	1.0	1.0	1.0	1.0
SERGEANT-PATROL	2.0	2.0	2.0	2.0	1.0	1.0
PATROL OFFICER	2.0	2.0	2.0	2.0	3.0	3.0
TEMP PATROL OFFICER	1.0	1.0	1.0	1.0	1.0	1.0
GATE OFFICER	9.0	9.0	9.0	9.0	9.0	9.0
TEMP GATE OFFICER	0.5	0.5	1.0	1.0	1.0	1.0
DEPT. SUBTOTAL	15.5	15.5	16.0	16.0	16.0	16.0
TOTALS	32.5	32.5	33.0	34.0	34.0	34.0

 This area indicates a change.

	A	B	C	D
1	Description		Parcel Number	Acreage
2	Undeveloped Residential			
3				
4	Undeveloped Residential			
5				
6	Estates at Lake Calero	073-0090-043	120.760	
7	Estates at Lake Clementia / Chesbro	073-0800-003	218.030	
8	Rancho Murieta LLC Lakeview	073-0790-046	39.870	
9	Residences at Murieta Hills-A	073-0190-071	132.320	
10	Residences at Murieta Hills-B	073-0190-047	15.000	
11	River Canyon Estates	073-0790-023	238.360	
12	WM Corp Escuela Site	073-0190-025	13.800	
13	Stathos Villas	073-0190-069	17.797	
14	The Retreats North / East	073-0790-044	23.370	
15	The Retreats West	073-0190-099	6.610	
16	The Terrace / Highlands	073-0800-002	181.340	
17	Reynen & Bardis Riverview	073-0790-007	57.350	
18				
19	Developed Commercial			
20				
21	Murieta Plaza	073-0460-017	6.544	
22	RM Country Store / Burger King	073-0460-009	1.510	
23	RM Airport	073-0180-014	76.280	
24	Mini-Storage			
25		073-0480-002	1.280	
26		073-0480-003	0.630	
27		073-0480-015	0.757	
28		073-0480-016	0.283	
29	RMCC areas			
30	North Golf Course			
31		073-0190-007	27.870	
32		073-0190-008	16.380	
33		073-0190-009	19.260	
34		073-0190-010	9.570	
35		(Excluding 19.00 Acres) 073-0190-103	78.420	
36	South Golf Course			
37		073-0790-035	103.760	
38		073-0790-021	50.140	
39	Buildings/Tennis Courts	(Excluding 40.80 Acres) 073-0190-103	19.000	
40		073-0790-022	34.660	
41	RMA Maint Site	073-0190-046	5.000	
42	RMA Stonehouse Park Site	073-0190-046	21.190	
43	Business Park 1			
44	Existing Office Building	073-0480-010	2.760	
45	Vacant Land	073-0480-011	2.351	
46	Vacant Land	073-0480-012	2.108	
47	Catholic Church Site	073-0480-018	2.640	
48	Van Vleck Ranch	073-0180-025	18.100	
49	RMTC Training Center			
50	Admin Office / Misc Buildings	073-0450-003	8.750	
51	Cantova & Murieta Parkway	073-0450-005	2.410	
52	Cantova Way	073-0480-001	0.460	
53	Equine Complex			
54	26 Acres of Complex	073-0180-003	26.000	
55	Vacant Land	073-0180-003	74.730	
56	<i>No service provided for drainage</i>	073-0180-015	203.230	
57	Fire Station Building	073-0460-013	0.744	
58				
59	Undeveloped Commercial			
60				
61	RMTC Site by CSD Admin Bldg	073-0180-020	39.810	
62	Anderson			
63	Lookout Gazebo	073-0460-002	0.007	
64	Lookout Hill	073-0460-014	17.930	
65	PTF Driving Range/Parking Lot	073-0190-098	12.580	
66	PTF Undeveloped Commercial			
67	South of Cosumnes	073-0180-009	1.000	
68	Murieta Drive & Cantova Way	073-0450-007	0.280	
69	Murieta Gardens Shopping Center	073-0470-003	52.790	

Rancho Murieta Community Services District
2005-06 Capital Projects List

19-May-05

Project Number	Est Qtr	Project Description	Budget Amount	Funding Source	Life Years	Status
Water / Sewer Department						
1	99-01-1	Water Storage Reservoir	50,000	Water Augmentation Reserves	100	In Process
2	00-03-1	Rehab and Paint Rio Oso Tank & Facilities	700,000	Replacement Reserves - Water	20	In Process
3	01-03-1	Geographical Information System (GIS)	100,000	Capital Improvement Reserves	N/A	
4	02-02-1	Surveillance Cameras for Water Facilities	25,000	Capital Improvement Reserves	5	
5	03-04-2	Computerized Maint Mgmt Software (CMMS)	30,000	Replacement Reserves - Water / Sewer	5	
6	03-05-1	Paint WTP #2 Sedimentation & Flocc Basins	20,000	Replacement Reserves - Water	10	
7	03-06-2	Security Access System - Water & Wastewater Facilities	40,000	Replacement Reserves - Water / Sewer	10	
8	03-07-1	Supervisory Control & Data Acquisition (SCADA)	30,000	Capital Improvement Reserves	10	
9	04-04-2	Main Lift South Diesel Tank Replacement	50,000	Replacement Reserves - Sewer	20	
10	04-05-2	Operations & Field Offices	80,000	Capital Improvement Reserves	20	
11	04-06-1	Integrated Water Master Plan	50,000	Unrestricted Cash	N/A	In Process
12	04-08-2	Easement Hydro-Jetter Machine	30,000	Capital Improvement Reserves	10	
13	New	1st Dam Maintenance Road Grading	50,000	Capital Improvement Reserves	20	
14	New	Rebuild Lab Shelves in WWTP	15,000	Replacement Reserves - Sewer	5	
15	New	3B Lift Station Electrical Panel Modifications	25,000	Replacement Reserves - Sewer	15	
16	New	Cantova Lift Station Electrical Panel Modifications	40,000	Replacement Reserves - Sewer	15	
17	New	1st Large Document Engineering Copier	6,050	Replacement Reserves - Water	10	
18	New	Granlees Site Access Restriction Improvements	110,000	Capital Improvement Reserves	20	
19	New	Storm Water NPDES Permit	50,000	Unrestricted Cash	N/A	
20	New	Primary M and I Water Permit Extensions	75,000	Capital Improvement Reserves	N/A	
21	New	Head Works for WRP	50,000	Capital Improvement Reserves	20	
22	New	1st Dam Piezometers (Monitoring Wells) - Rehabilitation	40,000	Replacement Reserves - Sewer	10	
23	New	WWRP Underground Fuel Tank Decommission	10,000	Replacement Reserves - Sewer	N/A	
Department Subtotal			\$ 1,676,050			
Security Department						
24	New	1st Wireless Network Site Survey, Acquisition & Startup Costs	100,000	Capital Improvement Reserves	15	
25	New	1st South Gate Window Remodel	30,000	Capital Improvement Reserves	10	
26	New	3rd Replace Patrol Vehicle	25,000	Security Replacement Reserves	4	
27	New	3rd ABDI Program Upgrades/Licenses	20,000	Capital Improvement Reserves	5	
Department Subtotal			\$ 175,000			

Rancho Murieta Community Services District
2005-06 Capital Projects List

Admin Department

28	98-11-4	Administration Bldg (Telemetry) Landscaping	20,000	Replacement Reserves - Sewer	20
29	02-11-4	Improvements to Admin Entrance & New Property	650,000	Capital Improvement Reserves	25
30	04-12-4	Records Storage Vault	20,000	Capital Improvement Reserves	25
31	04-13-4	Boardroom Chairs and Staff Office Chairs - (20 @ \$600)	12,000	Replacement Reserves - Water/Sewer/Sec	8
32	New 1st	Replace General Manager Vehicle	25,000	Replacement Reserves - Water/Sewer/Sec	4

Department Subtotal \$ 727,000

2005-06 Grand Totals \$ 2,578,050

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

Rancho Murieta Community Services District

WATER	Current Monthly	Adopted Monthly
	Fiscal Year 2004-05	Fiscal Year 2005-06
Usage Charge per cubic feet	0.0078	0.0080
Regular Residential Unit Base Charge	18.00	18.00
Murieta Village Residential Unit Base Charge	18.00	18.00
Airport (Buildings)	36.00	26.60
Airport (Irrigation)	36.00	48.70
Burger King/Car Wash	18.00	27.51
Business Park	18.00	15.62
Catholic Church	36.00	52.86
Community Church	18.00	13.52
Country Store/Gas Station	18.00	91.32
Equine Complex	18.00	280.89
Mini-Storage	18.00	12.56
Murieta Plaza (Buildings)	90.00	153.78
Murieta Plaza (Irrigation)	36.00	72.34
Murieta Village (Clubhouse, Pool, Laundry,RV)	72.00	57.84
Murieta Village (Irrigation)	252.00	349.24
RMA (Admin Building)	18.00	17.31
RMA Maintenance Area	18.00	18.00
RMA Common Area (Irrigation)	252.00	291.97
RMCC (Buildings)	180.00	192.76
RMTC Training Center (Buildings)	144.00	248.03
RMTC (Irrigation)	36.00	212.10
Sac Metro Fire Dept	18.00	14.78
SMUD	18.00	14.03
The Villas (Buildings)	54.00	101.30
The Villas (Irrigation)	36.00	46.64

SEWER	Current Monthly	Adopted Monthly	Adopted Monthly
	Fiscal Year 2004-05	Fiscal Year 2005-06	Fiscal Year 2006-07
Regular Residential Unit	26.50	26.50	26.50
Murieta Village Residential Unit	20.06	20.06	20.06
Airport	37.52	37.52	37.52
Burger King/Car Wash	140.00	140.00	140.00
Business Park	58.08	58.08	58.08
Catholic Church	26.50	26.50	26.50
Community Church	26.50	26.50	26.50
1 Country Store/Gas Station	300.31	573.84	573.84
2 Equine Complex	455.31	884.31	1,366.18
Mini-Storage	26.50	26.50	26.50
2 Murieta Plaza	831.86	1,558.48	2,285.09
Murieta Village Homeowners Assoc	93.97	93.97	93.97
Pac Bell Substation	26.50	26.50	26.50
Post Office	26.50	26.50	26.50
RMA Homeowners Association	235.73	235.73	235.73
RMA Maintenance Area	N/A	N/A	N/A
2 RMCC	542.48	795.55	1,048.64
2 RMTC Training Center	740.92	1,101.47	1,461.93
RV Lot	26.50	26.50	26.50
Sac Metro Fire Dept	27.26	26.50	26.50
The Villas Homeowners Assoc	58.08	58.08	58.08

- 1 shows adopted rate increase for 2 yrs in a row to get rate up to new rate required by rate study
- 2 shows adopted rate increase for 3 yrs in a row to get rate up to new rate required by rate study

SECURITY

LAND USE		Current Monthly Special Tax Rates Fiscal Year 2004-05	Adopted Monthly Special Tax Rates Fiscal Year 2005-06	Adopted Monthly Special Tax Rates Maximum ceiling rates Fiscal Year 2005-06
DEVELOPED PROPERTY				
Residential				
Inside Gates				
- Metered	Per Lot	\$20.00	\$21.00	\$22.53
- Unmetered	Per Lot	\$14.00	\$14.70	\$18.03
Outside Gates (Murieta Village)	Per Lot	\$4.42	\$4.64	\$5.43
Non-Residential				
1 - Highway Retail	Per Building Sq.Ft.	\$0.1558	\$0.1636	\$0.2029
2 - Other Retail/Commercial	"	\$0.0186	\$0.0195	\$0.0218
3 - Industrial/Warehouse/Lt Industrial	"	\$0.0364	\$0.0382	\$0.0478
4 - Office	"	\$0.0097	\$0.0102	\$0.0114
5 - Institutional	"	\$0.0097	\$0.0102	\$0.0114
6 - Public Utility	"	\$0.0267	\$0.0280	\$0.0364
7 - Equine Complex	"	\$0.0026	\$0.0027	\$0.0032
8 - RMCC	"	\$0.0445	\$0.0467	\$0.0572
9 - Airport	"	\$0.0124	\$0.0130	\$0.0146
UNDEVELOPED PROPERTY				
Inside Gates	Per Acre	\$14.7728	\$15.5114	\$19.0601
Outside Gates	Per Acre	\$2.2064	\$2.3167	\$2.8403

DRAINAGE

LAND USE		Current Monthly Special Tax Rates Fiscal Year 2004-05	Adopted Monthly Special Tax Rates Fiscal Year 2005-06	Adopted Monthly Special Tax Rates Maximum ceiling rates Fiscal Year 2005-06
DEVELOPED PROPERTY				
Residential				
<i>Metered Developed</i>	Per Lot	\$3.66	\$3.88	\$3.96
<i>Unmetered Developed</i>	Per Lot	\$3.66	\$3.88	\$3.96
<i>The Villas</i>	Per Lot	\$2.44	\$2.58	\$2.65
<i>Murieta Village</i>	Per Lot	\$2.44	\$2.58	\$2.65
Non Residential				
1 Retail	Per Acre	\$18.317	\$19.398	\$19.851
2 Industrial/Warehouse	"	\$19.462	\$20.610	\$21.090
3 Light Industrial	"	\$14.882	\$15.760	\$16.127
4 Office	"	\$17.172	\$18.185	\$18.609
5 Landscaped Areas (golf course & park site)	"	\$3.434	\$3.637	\$3.722
6 Equine Complex	"	\$1.325	\$1.403	\$1.437
7 RMCC (Club house and parking)	"	\$0.000	\$0.000	\$0.000
8 Airport	"	\$1.526	\$1.616	\$1.654
9 Geyer Property	"	\$11.448	\$12.123	\$12.405
UNDEVELOPED PROPERTY				
- Uses Drainage System Residential & Non-Residential	Per Acre	\$2.290	\$2.430	\$2.338

Rancho Murieta Community Services District

May 19, 2005

Security Rates for Fiscal Year Budget 2005-2006

Description	A				B		C		B vs. C	
	2005-06 Maximum Special Tax Rates		2005-06 Adopted Special Tax Rates		Current Revenue 2004-05 Rates		% Change			
	Annual \$	Monthly \$	Annual \$	Monthly \$	Annual \$	Monthly \$				
Developed Property										
Residential Inside Gates										
	Lots									
Metered	2,250	608,359	22.53	567,000	21.00	540,000	20.00	5.00		
Unmetered	108	23,372	18.03	19,051	14.70	18,144	14.00	5.00		
Residential Outside Gates										
Murieta Village - Residential	189	12,307	5.43	10,526	4.64	10,025	4.42	5.00		
	2,547	644,037		596,577		568,169				
Non-Residential										
	C	Sq Ft		Rate						
Airport	9	68,530	11,995	999.58	0.0130	10,707	892.26	10,197	849.77	5.00
Catholic Church	4	18,680	2,561	213.40	0.0102	2,283	190.26	2,174	181.20	5.00
Community Church	4	1,600	219	18.28	0.0102	196	16.30	186	15.52	5.00
Country Store / Burger King	1	5,500	13,390	1,115.83	0.1636	10,797	899.75	10,282	856.86	5.00
Dibiten USA Bus Park 1	4	22,500	3,084	257.04	0.0102	2,750	229.16	2,619	218.25	5.00
Equine Complex	7	321,800	12,210	1,017.53	0.0027	10,542	878.51	10,040	836.68	5.00
Mini-Storage	3	14,400	8,266	688.87	0.0382	6,604	550.37	6,290	524.16	5.00
Murieta Plaza	2	72,300	18,938	1,578.16	0.0195	16,944	1,412.02	16,137	1,344.78	5.00
Murieta Village - Homeowners Assoc	4	8,025	1,100	91.68	0.0102	981	81.73	934	77.84	5.00
Pacific Bell Substation	6	2,250	983	81.93	0.0280	757	63.08	721	60.08	5.00
RMA - Homeowners Assoc	4	10,000	1,371	114.24	0.0102	1,222	101.85	1,164	97.00	5.00
RMA Maintenance Area	3	9,675	5,554	462.83	0.0382	4,437	369.78	4,226	352.17	5.00
RMCC	8	54,425	37,372	3,114.31	0.0467	30,516	2,543.01	29,063	2,421.91	5.00
RMTC Training Center	5	47,550	6,519	543.21	0.0102	5,812	484.30	5,535	461.24	5.00
The Villas - Homeowners Assoc	4	3,900	535	44.55	0.0102	477	39.72	454	37.83	5.00
Undeveloped Property										
Inside Gates										
	Acres									
Estates at Lake Calero	111.29	25,454	2,121.20	15.511	20,715	1,726.27	19,729	1,644.06	5.00	
Estates at Lake Clementia / Chesbro	218.03	49,868	4,155.68	15.511	40,584	3,381.96	38,651	3,220.91	5.00	
Pacific Bay Lot H	0.27	62	5.15	15.511	50	4.19	48	3.99	5.00	
Pacific Bay Lot J	0.45	103	8.58	15.511	84	6.98	80	6.65	5.00	
Park Sites										
Calero Park Lands	9.47	2,166	180.50	15.511	1,763	146.89	1,679	139.90	5.00	
Clementia Park Lands	3.14	718	59.85	15.511	584	48.71	557	46.39	5.00	
Murieta Parkway Park Lands	11.03	2,523	210.23	15.511	2,053	171.09	1,955	162.94	5.00	
Greens/Wetlands Park Site	21.32	4,876	406.36	15.511	3,968	330.70	3,780	314.96	5.00	
Stonehouse Park Site	21.19	4,847	403.88	15.511	3,944	328.69	3,756	313.04	5.00	
PTF Driving Range/Parking Lot	12.58	2,877	239.78	15.511	2,342	195.13	2,230	185.84	5.00	
Rancho Murieta LLC Lakeview	39.87	9,119	759.93	15.511	7,421	618.44	7,068	588.99	5.00	
Residences at Murieta Hill - A	132.32	30,264	2,522.04	15.511	24,630	2,052.47	23,457	1,954.74	5.00	
Residences at Murieta Hill - B	15.00	3,431	285.90	15.511	2,792	232.67	2,659	221.59	5.00	
River Canyon Estates	238.36	54,518	4,543.17	15.511	44,368	3,697.31	42,255	3,521.24	5.00	
Riverview	57.35	13,117	1,093.10	15.511	10,675	889.58	10,167	847.22	5.00	
Stathos Villas	17.80	4,071	339.27	15.511	3,313	276.10	3,156	262.96	5.00	
The Retreats North / East	23.32	5,334	444.48	15.511	4,341	361.73	4,134	344.50	5.00	
The Retreats West	6.61	1,512	125.99	15.511	1,230	102.53	1,172	97.65	5.00	
The Terrace / Highlands	145.85	33,359	2,779.92	15.511	27,148	2,262.34	25,855	2,154.61	5.00	
WM Corp Escuela Site	13.80	3,156	263.03	15.511	2,569	214.06	2,446	203.86	5.00	
Outside Gates										
Anderson Lookout Gazebo	0.01	N/A	N/A	2.317		N/A		N/A		
Anderson Lookout Hill	17.93	611	50.93	2.317	498	41.54	475	39.56	5.00	
Dibiten USA Bus Park 2	2.35	80	6.67	2.317	65	5.44	62	5.19	5.00	
Dibiten USA Bus Park 3	2.11	72	5.99	2.317	59	4.89	56	4.66	5.00	
Murieta Gardens Shopping Center	52.79	1,799	149.94	2.317	1,468	122.30	1,398	116.48	5.00	
PTF S of Cosumnes	1.00	34	2.84	2.317	28	2.32	26	2.21	5.00	
RMTC Admin Training Center	2.41	82	6.85	2.317	67	5.58	64	5.32	5.00	
RMTC South/West of Cosumnes	39.81	1,357	113.07	2.317	1,107	92.23	1,054	87.84	5.00	
Total Security Revenue		\$ 1,023,546		\$ 909,468		\$ 866,159				
Total Residential		\$ 880,284		\$ 788,838		\$ 751,274				
Total Commercial		143,263		120,630		114,885				
		\$ 1,023,546		\$ 909,468		\$ 866,159				

C = Rate Category

40% of golf course drains into the river so that acreage is excluded

Rancho Murieta Community Services District

May 19, 2005

Drainage Rates for Fiscal Year Budget 2005-2006

Description	A 2005-06 Maximum Special Tax Rates		B 2005-06 Adopted Special Tax Rates		C Current Revenue 2004-05 Rates		B vs. C			
	Annual \$	Monthly \$	Annual \$	Monthly \$	Annual \$	Monthly \$	% Change			
Developed Property										
Residential										
Lots										
Developed Lots	2,320	110,180	3.96		107,906	3.88	101,894	3.66	6	
Murieta Village [1]	189	6,015	2.65		5,860	2.58	5,534	2.44	6	
The Villas	38	1,209	2.65		1,178	2.58	1,113	2.44	6	
Geyer Property (acres)	1.0	149	12.41		145	12.12	137	11.45	6	
Non-Residential										
C Acres Rate										
Airport [1]	8	76.28	1,514	126.20	1,616	1,479	123.27	1,397	116.43	6
Catholic Church	4	2.64	590	49.13	18,185	576	48.01	491	45.33	6
Community Church	4	0.04	9	0.74	18,185	9	0.73	8	0.69	5
Country Store / Burger King	1	1.51	360	29.98	19,398	351	29.29	332	27.66	6
Dibiten USA Bus Park 1	4	2.76	616	51.36	18,185	602	50.19	569	47.39	6
Equine Complex [1]	6	26.00	448	37.37	1,403	438	36.48	413	34.45	6
Mini-Storage	2	2.95	747	62.21	20,610	730	60.80	689	57.41	6
Murieta Plaza	1	6.54	1,558	129.83	19,398	1,522	126.86	1,437	119.79	6
Murieta Village - Homeowners Assoc	4	1.30	290	24.19	18,185	284	23.64	268	22.32	6
Park Sites										
Calero Park Lands	5	9.47	266	22.15	3,434	390	32.53	390	32.53	0
Clementia Park Lands	5	3.14	88	7.35	3,434	130	10.80	130	10.80	0
Murieta Parkway Park Lands	5	11.03	310	25.80	3,434	455	37.89	455	37.89	0
Greens/Wetlands Park Site	5	21.32	598	49.84	3,434	879	73.21	879	73.21	0
Stonehouse Park Site	5	21.19	946	78.87	3,637	925	77.06	873	72.77	6
RMA - Homeowners Assoc	4	1.60	357	29.77	18,185	349	29.10	330	27.48	6
RMA Maintenance Site	2	5.00	1,265	105.45	20,610	1,237	103.05	1,168	97.31	6
RMCC Club House & parking [1]	7	19.94	0	0.00	-	0	0.00	0	0.00	0
RMCC Golf Course	5	215.44	9,622	801.86	3,637	9,402	783.47	8,879	739.91	6
RMTA Admin Training Center	3	8.75	1,693	141.11	15,760	1,655	137.90	1,563	130.22	6
RMTA by Admin Bldg	3	2.41	466	38.87	15,760	456	37.98	430	35.87	6
The Villas - Homeowners Assoc	4	0.21	47	3.91	18,185	46	3.82	43	3.61	6
Total Drainage Revenue		\$152,637		\$150,793		\$142,441				
Undeveloped Property										
Uses Drainage System										
Anderson Lookout Gazebo	0.01	0	0.02	2,425	0	0.02	0	0.02	5	
Anderson Lookout Hill	17.93	503	41.92	2,425	522	43.48	493	41.05	6	
Dibiten USA Bus Park 2	2.35	66	5.49	2,425	68	5.70	65	5.38	6	
Dibiten USA Bus Park 3	2.11	59	4.93	2,425	61	5.12	58	4.83	6	
Murieta Gardens Shopping Center	52.79	1,481	123.41	2,425	1,536	128.02	1,450	120.87	6	
Pacific Bay Lot H	0.27	8	0.63	2,425	8	0.65	7	0.62	6	
Pacific Bay Lot J	0.45	13	1.05	2,425	13	1.09	12	1.03	6	
PTF Driving Range/Parking Lot	12.58	353	29.41	2,425	366	30.51	346	28.81	6	
PTF S of Cosumnes	1.00	28	2.34	2,425	29	2.43	27	2.29	6	
Residences at Murieta Hill - A	132.32	3,712	309.34	2,425	3,851	320.89	3,636	302.96	6	
Residences at Murieta Hill - B	15.00	421	35.07	2,425	437	36.38	412	34.34	6	
Riverview	57.35	1,609	134.08	2,425	1,669	139.08	1,576	131.31	6	
Stathos Villas	17.80	499	41.61	2,425	518	43.17	489	40.75	6	
The Retreats North / East	23.37	656	54.64	2,425	680	56.67	642	53.51	6	
The Retreats West	6.61	185	15.45	2,425	192	16.03	182	15.13	6	
The Terrace / Highlands	100.00	2,805	233.78	2,425	2,910	242.51	2,748	228.96	6	
Van Vleck	18.10	508	42.31	2,425	527	43.89	497	41.44	6	
WM Corp Escuela Site	13.80	387	32.26	2,425	402	33.47	379	31.60	6	
Does Not Use Drainage System										
River Canyon Estates	238.36	0	0.00	0.00	0	0.00	0	0.00	0	
Estates at Lake Calero	120.76	0	0.00	0.00	0	0.00	0	0.00	0	
PTF Cantova/Murieta	0.28	0	0.00	0.00	0	0.00	0	0.00	0	
Estates at Lake Clementia / Chesbro	218.03	0	0.00	0.00	0	0.00	0	0.00	0	
RMTA South / West of Cosumnes	39.81	0	0.00	0.00	0	0.00	0	0.00	0	
Rancho Murieta LLC Lakeview	39.87	0	0.00	0.00	0	0.00	0	0.00	0	

[1] Not subject to drainage based on EDU allocation.

Total Residential	\$	125,805	\$	126,305	\$	119,266
Total Commercial		24,274		24,488		23,175
	\$	150,079	\$	150,793	\$	142,441

40% of golf course drains into the river so that acreage is excluded (359.06-143.62=215.44)