



**2004-2005
FISCAL YEAR
ANNUAL BUDGET
RANCHO MURIETA COMMUNITY SERVICES DISTRICT**



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.

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 Lakes Calero, Chesbro, and Clementia. When full, these lakes 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 Lakes Calero and Chesbro, is treated to potable standards at a treatment plant located at the north end of Lake Clementia.

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.

Governing Board

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.

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.



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

June 22, 2004

	<i>Actual</i> 2002-03	<i>Adopted</i> Budget 2003-04	<i>Projected</i> 2003-04	% Variance 03-04	<i>Adopted</i> Budget 2004-05	% Change <i>Projected</i> 03-04
Revenues:						
Service Charges	2,174,414	2,211,200	2,263,571	2.4%	2,461,982	8.8%
Property Taxes	390,608	360,000	397,000	10.3	245,000	-38.3
Interest Earnings	24,483	33,700	24,071	-28.6	26,450	9.9
Other Charges / Reimbursements	217,713	178,650	175,691	-1.7	150,682	-14.2
Total Revenues:	2,807,218	2,783,550	2,860,333	2.8%	2,884,114	0.8%
Expenditures:						
Total Operating Expenses:	2,654,174	2,814,535	3,052,012	8.4%	2,924,100	-4.2%
<i>Initial Overage (Deficit)</i>	<i>153,044</i>	<i>(30,985)</i>	<i>(191,679)</i>	518.6	(39,986)	-79.1
<i>Reserves Transferred In</i>	<i>0</i>	<i>0</i>	32,832		0	
<i>Trans (to) from Rate Stab. Fund</i>	<i>0</i>	50,000	<i>0</i>	-100.0	44,000	0.0
Net Income (Loss)	153,044	19,015	(158,847)	-935.4	4,014	-102.5
<i>Trans to Replacement Reserves</i>	<i>0</i>	<i>0</i>	582,960	0.0	0	-100.0
Depreciation	922,082	930,000	961,504	3.4%	969,600	0.8%



RANCHO MURIETA COMMUNITY SERVICES DISTRICT BUDGET SUMMARY

6/22/2004

	ACTUAL FY 2002-03	ADOPTED BUDGET FY 2003-04	% Var Actual 02-03	PROJECTED FY 2003-04	% Var Budget 03-04	% Bud	ADOPTED BUDGET FY 2004-05	% Chng Projected 03-04
REVENUES								
WATER CHARGES	\$ 746,303	\$ 776,200	4.0%	\$ 804,141	3.6%	30.5%	\$ 879,800	9.4%
SECURITY CHARGES	754,942	755,000	0.0%	764,764	1.3%	29.7%	856,000	11.9%
SEWER CHARGES	534,187	558,000	4.5%	552,974	-0.9%	20.6%	594,146	7.4%
PROPERTY TAXES	390,608	360,000	-7.8%	397,000	10.3%	8.5%	245,000	-38.3%
DRAINAGE CHARGES	138,982	122,000	-12.2%	141,692	16.1%	4.6%	132,036	-6.8%
WATER / SEWER HOOKUP FEES	62,688	75,000	19.6%	53,773	-28.3%	2.3%	66,300	23.3%
TITLE TRANSFER FEES	45,700	40,000	-12.5%	33,350	-16.6%	1.1%	33,000	-1.0%
INTEREST EARNINGS	32,102	33,350	3.9%	20,848	-37.5%	0.7%	20,100	-3.6%
LATE CHARGES	26,909	21,000	-22.0%	26,552	26.4%	0.7%	21,600	-18.7%
OTHER INCOME	74,797	43,000	-42.5%	65,239	51.7%	1.3%	36,132	-44.6%
TOTAL REVENUES	\$ 2,807,218	\$ 2,783,550	-0.8%	\$ 2,860,333	2.8%	100%	\$ 2,884,114	0.8%

EXPENSES								
SECURITY								
	ACTUAL	03-04 BUDGET	% Var	PROJECTED	% Var	%	04-05 BUDGET	% Var
WAGES	\$ 429,360	\$ 428,500	-0.2%	\$ 416,579	-2.8%	57.0%	\$ 445,100	6.8%
EMPLOYER COSTS	178,706	239,000	33.7%	241,602	1.1%	32.9%	257,000	6.4%
INSURANCE	4,936	6,250	26.6%	4,950	-20.8%	0.8%	6,000	21.2%
OFF DUTY SHERIFF PATROL	6,615	7,100	7.3%	5,133	-27.7%	0.8%	6,000	16.9%
LEGAL/CONSULTING	10,849	30,000	176.5%	14,213	-52.6%	1.3%	10,000	-29.6%
OTHER	44,493	52,660	18.4%	50,519	-4.1%	7.3%	57,300	13.4%
SUBTOTALS	\$ 674,959	\$ 763,510	13.1%	\$ 732,997	-4.0%	100.0%	\$ 781,400	6.6%

WATER / SEWER / DRAINAGE								
	ACTUAL	03-04 BUDGET	% Var	PROJECTED	% Var	%	04-05 BUDGET	% Var
WAGES	\$ 364,822	\$ 409,000	12.1%	\$ 380,279	-7.0%	32.7%	\$ 441,000	16.0%
EMPLOYER COSTS	150,464	193,000	28.3%	200,912	4.1%	15.6%	210,000	4.5%
POWER	178,898	216,550	21.0%	234,142	8.1%	16.3%	220,000	-6.0%
MAINT / REPAIRS	192,014	106,600	-44.5%	161,494	51.5%	6.5%	88,000	-45.5%
CHEMICALS	60,386	85,500	41.6%	92,704	8.4%	5.2%	70,000	-24.5%
METERS / BOXES / VALVES	28,800	30,000	4.2%	32,105	7.0%	2.2%	30,000	-6.6%
LAB TESTS	31,838	30,500	-4.2%	45,235	48.3%	2.4%	32,000	-29.3%
EQUIP RENTAL	59,585	35,600	-40.3%	70,536	98.1%	2.6%	35,000	-50.4%
LEGAL/CONSULTING	5,191	21,000	304.6%	74,135	253.0%	0.9%	12,000	-83.8%
OTHER	189,254	190,900	0.9%	225,518	18.1%	15.5%	208,900	-7.4%
SUBTOTALS	\$ 1,261,251	\$ 1,318,650	4.6%	\$ 1,517,061	15.0%	100.0%	\$ 1,346,900	-11.2%

ACTUAL FY 2002-03	ADOPTED BUDGET FY 2003-04	% Var Actual 02-03	PROJECTED FY 2003-04	% Var Budget 03-04	% Bud	ADOPTED BUDGET FY 2004-05	% Chng Projected 03-04
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GENERAL / ADMIN	ACTUAL	03-04 BUDGET	% Var	PROJECTED	% Var	%	04-05 BUDGET	% Var
WAGES	\$ 282,307	\$ 314,000	11.2%	\$ 321,508	2.4%	43.7%	\$ 348,000	8.2%
EMPLOYER COSTS	98,947	128,000	29.4%	133,857	4.6%	17.7%	141,000	5.3%
INSURANCE	49,774	57,500	15.5%	58,681	2.1%	8.1%	64,500	9.9%
LEGAL	23,902	18,000	-24.7%	27,772	54.3%	2.3%	18,000	-35.2%
OFFICE SUPPLIES	28,754	21,000	-27.0%	18,360	-12.6%	2.6%	21,000	14.4%
DIRECTOR MEETING PAYMENTS	21,700	23,000	6.0%	26,200	13.9%	3.4%	27,000	3.1%
INFORMATION SYSTEMS MAINT	25,366	20,000	-21.2%	34,208	71.0%	2.5%	20,000	-41.5%
COMMUNITY COMMUNICATIONS	24,464	21,000	-14.2%	17,708	-15.7%	2.5%	20,000	12.9%
TELEPHONES	13,155	14,000	6.4%	8,364	-40.3%	1.3%	10,000	19.6%
CLERICAL	31,271	2,000	-93.6%	-	-100.0%	0.3%	2,000	
OTHER	118,324	113,875	-3.8%	155,297	36.4%	15.6%	124,300	-20.0%
SUBTOTALS	\$ 717,964	\$ 732,375	2.0%	\$ 801,955	9.5%	84.4%	\$ 795,800	-0.8%
TOTAL EXPENSES	\$ 2,654,174	\$ 2,814,535	6.0%	\$ 3,052,012	8.4%		\$ 2,924,100	-4.2%
Initial Overage (Deficit)	\$ 153,044	\$ (30,985)	-120.2%	\$ (191,679)	518.6%		\$ (39,986)	-79.1%
Reserves Transferred In	-	-		32,832			-	
Trans (to) from Rate Stab Resr	-	50,000		-			44,000	
NET INCOME (LOSS)	\$ 153,044	\$ 19,015		\$ (158,847)			\$ 4,014	

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SECURITY FUND

June 22, 2004

	<i>Actual</i>	<i>Adopted</i>		<i>%</i>	<i>Adopted</i>	<i>% Change</i>
	<i>2002-03</i>	<i>Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>Budget</i>	<i>Projected</i>
		<i>2003-04</i>	<i>2003-04</i>	<i>03-04</i>	<i>2004-05</i>	<i>03-04</i>

Revenues:

Residential Special Taxes	666,374	665,000	674,345	1.4%	755,000	12.0%
Commercial Special Taxes	88,568	90,000	90,420	0.5	101,000	11.7
Title Transfer Fees	14,400	13,000	11,550	-11.2	12,000	3.9
Late Charges	13,455	11,000	13,419	22.0	12,000	-10.6
Bar Code Income	3,330	2,400	5,060	110.8	4,800	-5.1
Fines, Enforcement	3,245	2,100	2,900	38.1	2,100	-27.6
Interest Income	3,548	3,400	1,603	-52.8	2,000	24.7
Misc	38,349	300	9,566	3088.7	300	-96.9
Operating Revenues	831,268	787,200	808,862	2.8%	889,200	9.9%

Expenditures:

Security Gates	<i>Actual</i>	<i>03-04 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>04-05 Budget</i>	<i>Variance</i>
Wages	202,704	210,000	200,313	-4.6%	214,500	7.1%
Employer Costs	102,511	130,500	128,005	-1.9	130,000	1.6
Supplies	3,771	3,600	1,285	-64.3	3,600	180.1
Equipment Repairs	1,902	3,000	4,734	57.8	3,000	-36.6
Other	2,280	3,000	2,832	-5.6	3,000	5.9
Telephones	2,519	3,000	2,270	-24.3	3,000	32.2
Information Systems Maint	2,866	2,000	4,055	102.7	3,000	-26.0
Building Maint	2,490	2,700	2,464	-8.7	2,700	9.6
Power	2,054	2,400	2,308	-3.8	2,400	4.0
Uniforms	1,062	2,000	1,478	-26.1	2,000	35.3
Subtotals	324,160	362,200	349,744	-3.4%	367,200	5.0%

Security Patrol	<i>Actual</i>	<i>03-04 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>04-05 Budget</i>	<i>Variance</i>
Wages	197,334	187,000	184,680	-1.2%	195,000	5.6%
Employer Costs	67,509	92,500	98,775	6.8	107,000	8.3
Vehicle Fuel	6,645	6,000	7,667	27.8	8,400	9.6
Off Duty Sheriff Patrol	6,615	7,100	5,133	-27.7	6,000	16.9
Vehicle Maint.	3,941	5,000	6,215	24.3	5,000	-19.5
Uniforms	1,291	3,000	1,667	-44.4	3,000	79.9
Building Maint	690	1,000	769	-23.1	2,400	212.1
Mobile Phone	1,841	2,100	1,119	-46.7	2,000	78.7
Other	1,231	1,500	2,989	99.3	2,000	-33.1
Equipment Repairs	929	2,400	1,298	-45.9	1,200	-7.6
Subtotals	288,025	307,600	310,313	0.9%	332,000	7.0%

BUDGET SUMMARY - SECURITY FUND

June 22, 2004

	<i>Actual</i> 2002-03	<i>Adopted</i> <i>Budget</i> 2003-04	<i>Projected</i> 2003-04	<i>%</i> <i>Variance</i> 03-04	<i>Adopted</i> <i>Budget</i> 2004-05	<i>% Change</i> <i>Projected</i> 03-04
Security Administration						
General Wages	29,323	31,500	31,587	0.3%	35,600	12.7%
Employers Costs	8,686	16,000	14,822	-7.4	20,000	34.9
Legal / Consulting	10,849	30,000	14,213	-52.6	10,000	-29.6
Insurance	4,936	6,250	4,950	-20.8	6,000	21.2
Supplies	2,897	2,000	2,419	21.0	2,400	-0.8
Training	967	1,200	697	-41.9	2,400	244.3
Telephones	1,997	2,160	1,147	-46.9	1,200	4.6
Information System Maint	702	1,200	300	-75.0	1,200	300.0
Travel/Meetings	420	1,000	(25)	-102.5	1,000	-4068.3
Uniforms	0	700	350	-50.0	700	100.0
Bad Debts	287	600	424	-29.4	600	41.6
Other	1,303	600	1,650	175.1	600	-63.6
Equipment Maint	407	500	407	-18.6	500	22.9
Subtotals	62,774	93,710	72,940	-22.2%	82,200	12.7%
Operating Expenses	674,959	763,510	732,997	-4.0%	781,400	6.6%
General Fund Net Allocation	73,155	69,117	74,833	8.3	109,247	46.0
Total Expenses	748,114	832,627	807,829	-3.0%	890,647	10.3%
Initial Overage(Deficit)	83,155	(45,427)	1,033	-102.3%	(1,447)	-240.1%
<i>Transfer from Rate Stab Resr</i>	<i>0</i>	<i>50,000</i>	<i>0</i>		<i>2,000</i>	
Net Income (Loss)	83,155	4,573	1,033	-77.4%	553	-46.5%
Depreciation	23,550	24,000	26,614	10.9%	27,600	3.7%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - WATER FUND

June 22, 2004

	<i>Actual</i> 2002-03	<i>Adopted</i> Budget 2003-04	<i>Projected</i> 2003-04	<i>%</i> Variance 03-04	<i>Adopted</i> Budget 2004-05	<i>% Change</i> Projected 03-04
Revenues:						
Residential Sales	658,596	693,000	708,505	2.2%	790,000	11.5%
Commercial Sales	77,149	75,000	84,951	13.3	81,500	-4.1
Other Sales	7,898	7,200	8,815	22.4	7,200	-18.3
Availability Fees	2,660	1,000	1,870	87.0	1,100	-41.2
Meter Installation Fees	38,400	40,000	32,400	-19.0	40,000	23.5
Inspection Fees	12,144	16,000	10,120	-36.8	12,650	25.0
Interest Income	9,009	12,300	7,758	-36.9	8,000	3.1
Late Charges	6,727	5,000	6,567	31.3	4,800	-26.9
Telephone Line Contracts	3,300	3,600	3,936	9.3	4,032	2.4
Project Reimbursement	820	6,000	2,775	-53.8	2,400	-13.5
Other	3,097	600	1,913	218.9	600	-68.6
Operating Revenues	819,800	859,700	869,610	1.2%	952,282	9.5%

Expenditures:

Water Source of Supply	<i>Actual</i>	<i>03-04 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>04-05 Budget</i>	<i>Variance</i>
Wages	21,583	18,000	17,954	-0.3%	18,000	0.3%
Power	34,428	41,500	37,358	-10.0	40,000	7.1
Dam Inspection	10,672	13,000	31,807	144.7	31,000	-2.5
Maint/Repairs	2,081	3,000	15,827	427.6	4,000	-74.7
Equipment Rental	336	1,200	32,487	2607.3	4,000	-87.7
Chemicals	0	1,000	1,000	0.0	1,000	0.0
Other	0	600	600	0.0	600	0.0
Supplies	1,349	600	638	6.4	600	-6.0
Subtotals	70,449	78,900	137,672	74.5%	99,200	-27.9%

Water Treatment	<i>Actual</i>	<i>03-04 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>04-05 Budget</i>	<i>Variance</i>
Wages	58,857	61,000	64,928	6.4%	70,000	7.8%
Power	54,113	60,000	66,984	11.6	62,000	-7.4
Chemicals	22,431	28,000	33,127	18.3	30,000	-9.4
Lab Tests	0	0	0		15,000	
Maint/Repairs	10,730	10,000	28,744	187.4	6,000	-79.1
Equipment Rental	2,499	2,000	1,000	-50.0	2,000	100.0
Supplies	554	2,400	1,943	-19.0	1,200	-38.2
Other	727	1,200	425	-64.6	1,200	182.4
Subtotals	149,911	164,600	197,150	19.8%	187,400	-4.9%

BUDGET SUMMARY - WATER FUND

June 22, 2004

	<i>Actual</i> 2002-03	<i>Adopted</i> Budget 2003-04	<i>Projected</i> 2003-04	<i>%</i> Variance 03-04	<i>Adopted</i> Budget 2004-05	<i>% Change</i> Projected 03-04
Water Transmission & Distr	Actual	03-04 Budget	Projected	Variance	04-05 Budget	Variance
Wages	109,416	117,000	102,242	-12.6%	120,000	17.4%
Meters/Box/Valve	28,800	30,000	32,105	7.0	30,000	-6.6
Maint/Repairs	42,146	24,000	10,271	-57.2	24,000	133.7
Power	12,008	15,550	16,451	5.8	17,000	3.3
Equipment Rental	14,874	9,000	9,764	8.5	9,000	-7.8
Lab Tests	6,931	6,500	9,459	45.5	6,000	-36.6
Supplies	2,578	4,000	3,271	-18.2	2,000	-38.9
Other	0	1,200	1,000	-16.7	1,200	20.0
Subtotals	216,754	207,250	184,564	-10.9%	209,200	13.3%
Water Administration	Actual	03-04 Budget	Projected	Variance	04-05 Budget	Variance
General Wages	64,387	60,000	53,977	-10.0%	70,000	29.7%
Employers Costs	106,457	120,000	129,619	8.0	132,000	1.8
Permits	8,953	15,000	10,321	-31.2	15,000	45.3
Training/Safety	9,716	7,200	15,326	112.9	7,000	-54.3
Legal / Consulting	3,201	15,000	38,010	153.4	6,000	-84.2
Equipment Maint	10,767	8,000	8,469	5.9	6,000	-29.2
Regional Water Authority	5,575	5,600	7,559	35.0	6,000	-20.6
Vehicle Fuel	4,973	5,000	7,852	57.0	6,000	-23.6
Vehicle Maint.	5,053	4,800	9,430	96.5	5,000	-47.0
Tools	8,336	7,200	4,853	-32.6	5,000	3.0
Supplies	5,366	3,600	7,008	94.7	5,000	-28.7
Telephones	4,934	5,400	4,155	-23.1	4,500	8.3
Uniforms	3,337	3,000	3,675	22.5	3,000	-18.4
CIA Ditch Operations	6,895	2,400	8,447	252.0	3,000	-64.5
Other	7,313	2,400	3,539	47.4	2,400	-32.2
Conservation	0	1,800	356	-80.2	2,400	574.7
Travel/Meetings	1,535	1,800	1,707	-5.2	1,800	5.4
Building Maint	1,230	1,200	1,088	-9.3	1,200	10.3
Information Systems Maint	1,479	2,000	1,038	-48.1	1,000	-3.6
Bad Debts	765	1,000	270	-73.0	1,000	270.4
Subtotals	260,274	272,400	316,698	16.3%	283,300	-10.5%
Operating Expenses	697,387	723,150	836,084	15.6%	779,100	-6.8%
General Fund Net Alloc	113,375	132,097	143,021	8.3	208,795	46.0
Total Expenses	810,762	855,247	979,106	14.5%	987,895	0.9%
Initial Overage(Deficit)	9,038	4,453	(109,496)	-2558.8%	(35,613)	-67.5%
Transfer from Rate Stab Res	0	0	0		36,000	
Net Income (Loss)	9,038	4,453	(109,496)		388	
Depreciation	403,631	408,000	423,059	3.7%	426,000	0.7%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SEWER FUND

June 22, 2004

	<i>Actual</i> 2002-03	<i>Adopted</i> Budget 2003-04	<i>Projected</i> 2003-04	<i>%</i> Variance 03-04	<i>Adopted</i> Budget 2004-05	<i>% Change</i> Projected 03-04
Revenues:						
Residential Service	518,725	545,000	537,848	-1.3%	565,614	5.2
Commercial Service	12,522	12,000	13,086	9.0	27,432	109.6
Availability Fees	2,940	1,000	2,040	104.0	1,100	-46.1
Inspection Fees	12,144	16,000	10,247	-36.0	12,650	23.5
Interest Income	17,117	16,400	10,470	-36.2	9,000	-14.0
Late Charges	6,727	5,000	6,567	31.3	4,800	-26.9
Project Reimbursement	14,500	5,500	2,416	-56.1	2,400	-0.7
Other	553	0	103		100	-2.6
Stonehouse Lease	3,000	0	3,000		0	-100.0
Operating Revenues	588,228	600,900	585,776	-2.5%	623,096	6.4%

Expenditures:

Sewer Collection	<i>Actual</i>	<i>03-04 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>04-05 Budget</i>	<i>Variance</i>
Wages	33,277	42,000	37,487	-10.7%	44,000	17.4%
Power	11,857	13,500	13,289	-1.6	12,000	-9.7
Maint/Repairs	7,155	20,000	41,313	106.6	10,000	-75.8
Equipment Rental	16,539	10,000	12,306	23.1	9,600	-22.0
Supplies	2,233	2,400	1,127	-53.1	2,400	113.0
Other	3,631	600	739	23.2	600	-18.8
Subtotals	74,692	88,500	106,260	20.1%	78,600	-26.0%

Sewer Treatment & Disposal	<i>Actual</i>	<i>03-04 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>04-05 Budget</i>	<i>Variance</i>
Wages	40,759	75,000	67,583	-9.9%	75,000	11.0%
Power	53,683	73,000	84,487	15.7	73,000	-13.6
Chemicals	29,637	52,000	54,732	5.3	35,000	-36.1
Lab Tests	24,907	24,000	35,776	49.1	26,000	-27.3
Maint/Repairs	89,098	20,000	34,264	71.3	20,000	-41.6
Equipment Rental	10,265	2,400	2,455	2.3	2,400	-2.2
Supplies	556	1,500	3,343	122.9	2,000	-40.2
Other	75	600	425	-29.2	600	41.2
Subtotals	248,979	248,500	283,065	13.9%	234,000	-17.3%

BUDGET SUMMARY - SEWER FUND

June 22, 2004

	<i>Actual</i> 2002-03	<i>Adopted</i> <i>Budget</i> 2003-04	<i>Projected</i> 2003-04	<i>%</i> <i>Variance</i> 03-04	<i>Adopted</i> <i>Budget</i> 2004-05	<i>% Change</i> <i>Projected</i> 03-04
Sewer Administration						
General Wages	5,691	9,000	3,692	-59.0%	9,000	143.8%
Employers Costs	33,451	60,000	51,241	-14.6	61,000	19.0
Permits	11,845	15,000	25,963	73.1	20,000	-23.0
Vehicle Maint	11,527	12,000	8,387	-30.1	10,000	19.2
Equipment Maint	21,090	9,600	16,284	69.6	10,000	-38.6
Vehicle Fuel	4,978	7,200	6,452	-10.4	7,200	11.6
Training/Safety	9,312	7,200	8,688	20.7	7,000	-19.4
Legal / Consulting	1,990	6,000	36,125	502.1	6,000	-83.4
Tools	8,606	10,200	6,777	-33.6	5,000	-26.2
Other	5,242	3,600	5,082	41.2	4,000	-21.3
Supplies	4,595	3,600	5,879	63.3	4,000	-32.0
Telephones	3,986	6,000	3,976	-33.7	3,600	-9.4
Uniforms	2,896	3,000	3,409	13.6	3,000	-12.0
Travel/Meetings	1,535	2,400	2,157	-10.1	2,000	-7.3
Information Systems Maint	646	2,000	1,042	-47.9	2,000	91.9
Building Maint	1,080	1,200	1,088	-9.3	1,200	10.3
Bad Debts	541	1,050	170	-83.8	1,000	488.2
Subtotals	129,009	159,050	186,411	17.2%	156,000	-16.3%
Operating Expenses	452,681	496,050	575,736	16.1%	468,600	-18.6%
General Fund Net Allocation	85,979	101,091	109,451	8.3	159,787	46.0
Total Expenses	538,659	597,141	685,188	14.7%	628,387	-8.3%
Initial Overage(Deficit)	49,569	3,759	(99,412)	-2744.8%	(5,291)	-94.7%
<i>Transfer from Rate Stab Res</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>6,000</i>	
Net Income (Loss)	49,569	3,759	(99,412)		710	
Depreciation	494,902	498,000	511,832	2.8	516,000	0.8

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - DRAINAGE FUND

June 22, 2004

	<i>Actual</i> 2002-03	<i>Adopted</i> Budget 2003-04	<i>Projected</i> 2003-04	<i>%</i> Variance 03-04	<i>Adopted</i> Budget 2004-05	<i>% Change</i> Projected 03-04
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Revenues:

Residential Special Taxes	120,409	105,000	122,960	17.1%	111,756	-9.1%
Commercial Special Taxes	18,573	17,000	18,732	10.2	20,280	8.3
Interest Income	2,428	1,250	1,017	-18.6	1,100	8.2
Inspection Fees	0	3,000	1,007	-66.4	1,000	-0.7
Other	0	100	100	0.0	100	0.0
Operating Revenues	141,410	126,350	143,815	13.8%	134,236	-6.7%

Expenditures:

	<i>Actual</i>	<i>03-04 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>04-05 Budget</i>	<i>Variance</i>
Wages	30,852	27,000	32,417	20.1%	35,000	8.0%
Employers Costs	10,556	13,000	20,052	54.2	17,000	-15.2
Power	12,808	13,000	15,573	19.8	16,000	2.7
Maint/Repairs	8,945	12,000	6,321	-47.3	8,000	26.6
Equipment Rental	15,072	11,000	12,525	13.9	8,000	-36.1
Improvements	23,357	14,000	12,916	-7.7	8,000	-38.1
Chemicals	8,319	4,500	3,846	-14.5	4,000	4.0
Legal	173	1,750	419	-76.0	1,200	186.2
Other	934	1,800	1,031	-42.7	1,000	-3.0
Bad Debts	167	1,000	140	100.0	1,000	616.0
Uniforms	0	400	0	-100.0	0	
Subtotals	111,184	99,450	105,240	5.8%	99,200	-5.7%
Operating Expenses	111,184	99,450	105,240	5.8%	99,200	-5.7%
General Fund Net Allocation	18,944	20,670	22,380	8.3	32,672	46.0
Total Expenses	130,128	120,120	127,620	6.2%	131,872	3.3%
Net Income (Loss)	11,282	6,230	16,195	160.0%	2,364	-85.4%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - GENERAL FUND

June 22, 2004

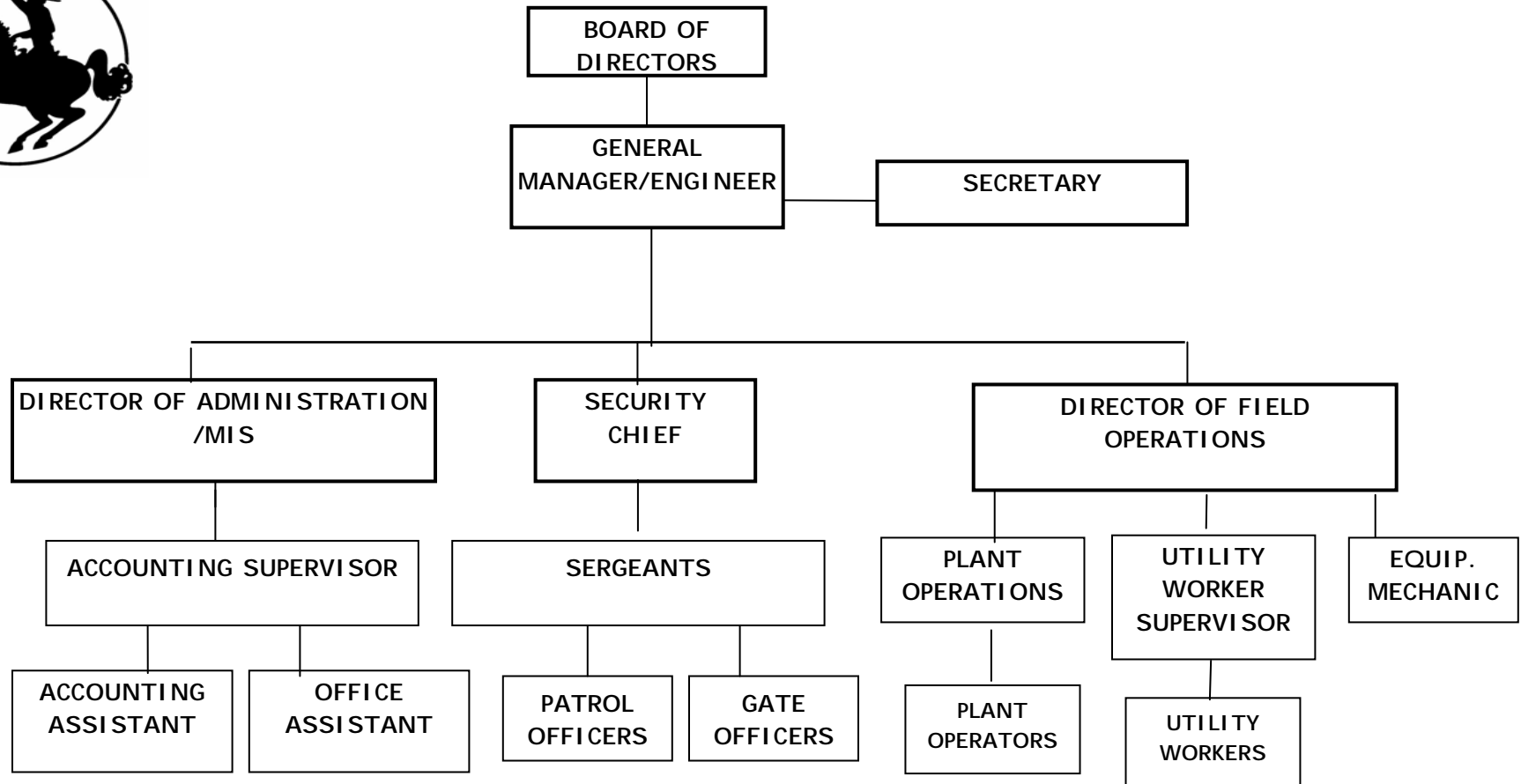
	<i>Actual</i> 2002-03	<i>Adopted</i> Budget 2003-04	<i>Projected</i> 2003-04	<i>%</i> Variance 03-04	<i>Adopted</i> Budget 2004-05	<i>% Change</i> Projected 03-04
Property Taxes	390,608	360,000	397,000	10.3	245,000	-38.3%
Title Transfer Fees	31,300	27,000	21,800	-19.3	21,000	-3.7
Project Reimbursement	11	20,000	12,868	-35.7	15,000	16.6
CIA Ditch Admin Service Charges	0	1,800	1,800	0.0	1,800	0.0
Other	4,592	600	18,802	3033.6	2,500	-86.7
Total Operating Revenues	426,511	409,400	452,270	10.5%	285,300	-36.9%

Expenditures:

	<i>Actual</i>	<i>03-04 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>04-05 Budget</i>	<i>Variance</i>
General Wages	282,307	314,000	321,508	2.4%	348,000	8.2%
Employer Costs	98,947	128,000	133,857	4.6	141,000	5.3
Insurance	49,774	57,500	58,681	2.1	64,500	9.9
Director Meeting Stipends	21,700	23,000	26,200	13.9	27,000	3.1
Office Supplies	28,754	21,000	18,360	-12.6	21,000	14.4
Community Communications	24,464	21,000	17,708	-15.7	20,000	12.9
Information Systems Maintenance	25,366	20,000	34,208	71.0	20,000	-41.5
Legal	23,902	18,000	27,772	54.3	18,000	-35.2
Building / Grounds Maintenance	28,034	15,000	15,667	4.4	17,000	8.5
Postage	14,784	16,000	12,895	-19.4	15,000	16.3
Consulting	3,179	21,000	19,681	-6.3	10,000	-49.2
Telephones	13,155	14,000	8,364	-40.3	10,000	19.6
Director Expense Reimbursement	9,212	8,000	9,427	17.8	10,000	6.1
Memberships	5,409	6,000	8,289	38.2	10,000	20.6
Contingency	14,642	5,000	43,238	764.8	10,000	-76.9
Other	6,491	5,500	9,490	72.5	9,000	-5.2
Power	5,460	6,600	6,528	-1.1	7,800	19.5
Training	9,423	7,200	8,627	19.8	7,500	-13.1
Meetings	6,521	7,000	5,802	-17.1	7,000	20.7
Audit	5,593	5,875	5,874	0.0	5,900	0.4
Mail Machine Lease	2,641	3,300	3,393	2.8	3,300	-2.7
Election Costs	2,002	0	0	0.0	3,000	
Equipment Maint	1,120	2,400	1,085	-54.8	2,400	121.2
Vehicle Fuel	1,282	1,200	1,873	56.1	2,400	28.1
Clerical Services	31,271	2,000	0	-100.0	2,000	
Vehicle Maint	834	2,000	1,515	-24.3	2,000	32.0
Copy Machine Maintenance	1,698	1,800	1,914	6.3	2,000	4.5
Total Operating Expenses	717,964	732,375	801,955	9.5%	795,800	-0.8%

Overage(Deficit)	(291,453)	(322,975)	(349,685)	8.3%	(510,500)	46.0%
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**RANCHO MURIETA COMMUNITY SERVICES DISTRICT
ORGANIZATIONAL CHART**



Regular Full-time Employees =31
 *Temporary Employees = 4
 **Part-time Employees = 1
 Total =36

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

POSITION LISTING

06/22/04

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
	APPROVED	APPROVED	APPROVED	APPROVED	APPROVED	APPROVED
ADMIN DEPT.						
GENERAL MGR. / DIST. ENGR.	1.0	1.0	1.0	1.0	1.0	1.0
DISTRICT SECRETARY	1.0	1.0	1.0	1.0	1.0	1.0
DIRECTOR OF ADMINISTRATION	1.0	1.0	1.0	1.0	1.0	1.0
ACCOUNTING SUPERVISOR	0.0	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
ADMINISTRATIVE ASSISTANT	1.0	0.0	0.0	0.0	0.0	0.0
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
PLANT OPERATOR I, II, III	4.0	4.0	4.0	4.0	5.0	5.0
EQUIPMENT MECHANIC	1.0	1.0	1.0	1.0	1.0	1.0
UTILITY WORKER SUPERVISOR	1.0	1.0	1.0	1.0	1.0	1.0
UTILITY WORKER I, II	2.0	2.0	3.0	3.0	3.0	3.0
BLDG MAINT / JANITORIAL	0.0	1.0	0.0	0.0	0.0	0.0
TEMP/PT	0.5	1.0	1.0	1.0	1.0	1.0
DEPT. SUBTOTAL	9.5	11.0	11.0	11.0	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	2.0	1.0
PATROL OFFICER	2.0	2.0	2.0	2.0	2.0	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	0.5	1.0	1.0	1.0
DEPT. SUBTOTAL	15.5	15.5	15.5	16.0	16.0	16.0
TOTALS	31.0	32.5	32.5	33.0	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 School 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			
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				
58	Undeveloped Commercial			
59				
60	RMTC Site by CSD Admin Bldg	073-0180-020		49.810
61	Anderson			
62	Lookout Gazebo	073-0460-002		0.007
63	Lookout Hill	073-0460-014		17.930
64	Fire Station Building			
65	PTF Hotel Site	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

GENERAL FUND ALLOCATION %

June 22, 2004

	25%			75%	
	PERSONNEL			EXPENSES LESS WAGES + EMP COSTS	
WATER	5.5	20.0%		369,100	47.6%
SEWER	5.5	20.0%		279,600	36.1%
DRAINAGE	1	3.6%		47,200	6.1%
SECURITY	15.5	56.4%		79,300	10.2%
	<u>27.5</u>			<u>775,200</u>	
WATER		5.0%			35.7%
SEWER		5.0%			27.1%
DRAINAGE		0.9%			4.6%
SECURITY		14.1%			7.7%
		<u>25.0%</u>			<u>75.1%</u>

GENERAL FUND SHORTFALL - (510,500)

2004-2005

CURRENT ALLOCATION		
WATER	40.9%	(208,795)
SEWER	31.3%	(159,787)
DRAINAGE	6.4%	(32,672)
SECURITY	21.4%	(109,247)
	<u>100.0%</u>	<u>(510,500)</u>

REVIEW POSSIBLE ALLOCATION SCENARIOS					4 yr Average	Theoretical Allocation
	2004-2005	2003-2004	2002-2003	2001-2002		
WATER	40.7%	37.0%	40.9%	42.6%	40.3%	(205,732)
SEWER	32.1%	33.5%	31.3%	30.6%	31.9%	(162,722)
DRAINAGE	5.5%	6.1%	6.4%	5.4%	5.9%	(29,864)
SECURITY	21.7%	23.4%	21.4%	21.4%	22.0%	(112,182)
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>(510,500)</u>

NOTES:

It appears accurate to base the General Fund allocation on two factors: 1) the number of personnel and 2) total expenses less wages plus employer costs. The number of personnel directly affects the payroll and personnel department (e.g. due to the number of security personnel, especially the number of temporary employees, a higher turnover rate is experienced in security than in water and sewer).

In addition, the amount of expenses in each department directly correlates with the time spent by administrative employees on purchase orders, service orders, decals, access cards and invoices.

The allocation ratios are 25% personnel and 75% expenses less wages plus employer costs. This is in line with expense driven time-related tasks and personnel driven time-related tasks.

Rancho Murieta Community Services District
2004-05 Capital Projects List

22-Jun-04

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	<i>In Process</i>
2	99-05-1	Install Jockey Pump - Rio Oso	35,000	Replacement Reserves - Water	10	<i>In Process</i>
3	99-06-2	Concrete Material Storage Bunker WWTP	25,000	Capital Improvement Reserves	20	<i>In Process</i>
4	00-01-1	Booster Pump Building at Rio Oso	45,000	Capital Improvement Reserves	20	
5	00-03-1	Paint Rio Oso Tank & Facilities	88,000	Replacement Reserves - Water	20	<i>In Process</i>
6	01-03-1	Geographical Information System (GIS)	100,000	Capital Improvement Reserves	NA	
7	02-01-2	Paint Wastewater Treatment Plant Facilities	25,000	Replacement Reserves - Sewer	10	
8	02-02-1	Surveillance Cameras for Water Facilities	25,000	Capital Improvement Reserves	5	
9	03-04-2	2nd Computerized Maint Mgmt Software (CMMS)	30,000	Replacement Reserves - Water / Sewer	5	
10	03-05-1	4th Paint WTP #2 Sedimentation & Floc Basins	20,000	Replacement Reserves - Water	10	
11	03-06-2	2nd Security Access System - Water & Wastewater Facilities	40,000	Replacement Reserves - Water / Sewer	10	
12	03-07-1	4th Supervisory Control & Data Acquisition (SCADA)	30,000	Capital Improvement Reserves	10	
13	04-01-1	1st Copier for Warehouse	7,500	Capital Improvement Reserves	10	
14	04-02-2	1st Reservoir #1 Levee Repair	85,000	Replacement Reserves - Water	25	
15	04-03-2	1st WWRP Unleaded Fuel Tank Replacement	50,000	Replacement Reserves - Water / Sewer	20	
16	04-04-2	1st Main Lift South Diesel Tank Replacement	50,000	Replacement Reserves - Sewer	20	
17	04-05-2	2nd Operations & Field Offices	80,000	Capital Improvement Reserves	20	
18	04-06-1	3rd Integrated Water Master Plan	50,000	Unrestricted Cash	10	
19	04-07-2	1st DAF Influent Meters	25,000	Replacement Reserves - Sewer	15	
20	04-08-2	1st Easement Hydro-Jetter Machine	30,000	Capital Improvement Reserves	10	
21	04-09-2	1st Trailer Vacuum	100,000	Capital Improvement Reserves	10	
Department Subtotal			\$ 990,500			
Security Department						
22	04-10-3	1st Security/Sheriff Substation	125,000	Capital Improvement Reserves	20	
Department Subtotal			\$ 125,000			

Rancho Murieta Community Services District
2004-05 Capital Projects List

Admin Department

23	98-11-4	Administration Bldg Landscaping	20,000	Unrestricted Cash	20
24	02-11-4	Improvements to Admin Entrance & New Property	650,000	Capital Improvement Reserves	25
25	03-09-4	4th Board Meeting Video Recording / Web Casting	18,000	Unrestricted Cash	5
26	04-11-4	1st MIS Strategic Plan	25,000	Unrestricted Cash	10
27	04-12-4	3rd Records Storage Vault	20,000	Capital Improvement Reserves	25
28	04-13-4	1st Boardroom Chairs and Staff Office Chairs - (20 @ \$600)	12,000	Unrestricted Cash	8

Department Subtotal \$ 745,000

2003-04 Grand Totals \$ 1,860,500

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

CAPITAL REPLACEMENT RESERVE FEES

June 22, 2004

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	ANNUAL	NO.	MO.	NO.	MO.	MO.	IN	FISCAL YEAR	INTEREST	ADD'L	ACCUM	PROJECTED	ACCUM	
	AMOUNT	OF	RESR	OF	RESR	RESR	MONTHLY	ANNUAL EARNED	@4%	CONTRIB	AMOUNT	EXPENDITURES	AMOUNT	ACCUM
	NEEDED	WAT	WATER	SEW	SEWER	SEC	CUST	AMOUNT		CSD FUNDS	LESS	@2%	NEEDED	SHORTFALL
		CUST		CUST			RATE			NON-RESTR	EXPENDED	INFLATION		
YEAR 1984-85	428,162							0	0		0	0	428,162	428,162
YEAR 1985-86	428,162							0	0		0	0	856,324	856,324
YEAR 1986-87	428,162							0	0		0	0	1,284,486	1,284,486
YEAR 1987-88	570,340							0	0		0	0	1,854,826	1,854,826
YEAR 1988-89	599,351							0	0		0	0	2,454,177	2,454,177
YEAR 1989-90	601,340						3.93	27,347	0		27,347	0	3,055,517	3,028,170
YEAR 1990-91	601,340						3.93	52,652	3,163		83,162	0	3,656,857	3,573,695
YEAR 1991-92	601,340						7.86	208,023	3,859		295,044	0	4,258,197	3,963,153
YEAR 1992-93	664,374						8.63	228,472	12,605		536,121	0	4,922,571	4,386,450
YEAR 1993-94	664,374	2144	5.54	2150	6.31	0.71	12.56	283,136	29,411		846,716	1,952	5,584,992	4,738,276
YEAR 1994-95	664,374	2258	5.54	2261	6.31	0.71	12.56	338,927	60,923	100,000	1,320,670	25,896	6,223,470	4,902,800
YEAR 1995-96	664,374	2280	5.54	2269	6.31	0.71	12.56	338,189	86,943		1,711,443	34,359	6,853,484	5,142,041
YEAR 1996-97	664,374	2307	5.54	2256	6.31	0.71	12.56	341,732	109,136	100,000	2,169,763	92,548	7,425,310	5,255,547
YEAR 1997-98	664,374	2307	5.54	2256	6.31	0.71	12.56	342,198	140,466	200,000	2,878,217	(25,790)	8,115,473	5,237,256
YEAR 1998-99	664,374	1927	5.54	1882	6.31	0.00	11.85	268,328	179,802	325,000	3,583,863	67,484	8,712,363	5,128,500
YEAR 1999-00	664,374	2002	5.54	1962	6.31	0.00	11.85	275,655	201,269		3,891,287	169,500	9,207,237	5,315,949
YEAR 2000-01	664,374	2138	5.54	2087	6.31	0.00	11.85	292,295	248,575		4,357,841	74,316	9,797,294	5,439,453
YEAR 2001-02	664,374	2275	5.54	2231	6.31	0.00	11.85	310,885	153,750		4,710,834	111,642	10,350,026	5,639,191
YEAR 2002-03	664,374	2399	5.54	2329	6.31	0.00	11.85	330,531	103,082	40,000	4,958,215	226,232	10,788,167	5,829,952
YEAR 2003-04	664,374	2500	5.54	2429	6.31	0.00	11.85	338,724	100,000	582,960	5,679,899	300,000	11,152,541	5,472,641
YEAR 2004-05	664,374	2600	5.54	2550	6.31	0.00	11.85	365,934	227,196		6,080,529	192,500	11,624,414	5,543,885
YEAR 2005-06	664,374	2773	5.54	2703	6.31	0.00	11.85	389,020	243,221		6,475,265	237,506	12,051,282	5,576,017
YEAR 2006-07	664,374	2923	5.54	2827	6.31	0.00	11.85	408,381	259,011		7,142,657	0	12,715,655	5,572,999
YEAR 2007-08	664,374	3073	5.54	2951	6.31	0.00	11.85	427,743	285,706		7,856,106	0	13,380,029	5,523,923
YEAR 2008-09	664,374	3223	5.54	3075	6.31	0.00	11.85	447,104	314,244		8,617,454	0	14,044,402	5,426,949
YEAR 2009-10	664,374	3373	5.54	3199	6.31	0.00	11.85	466,465	344,698		9,428,617	0	14,708,776	5,280,159
YEAR 2010-11	664,374	3523	5.54	3323	6.31	0.00	11.85	485,827	377,145		9,240,029	1,051,560	14,321,590	5,081,561
YEAR 2011-12	664,374	3673	5.54	3447	6.31	0.00	11.85	505,188	369,601		10,114,818	0	14,985,963	4,871,146
YEAR 2012-13	664,374	3823	5.54	3571	6.31	0.00	11.85	524,549	404,593		11,043,960	0	15,650,337	4,606,377
YEAR 2013-14	664,374	3973	5.54	3695	6.31	0.00	11.85	543,910	441,758		12,029,629	0	16,314,711	4,285,082
YEAR 2014-15	664,374	4123	5.54	3819	6.31	0.00	11.85	563,272	481,185		10,991,485	2,082,601	14,896,483	3,904,999
YEAR 2015-16	664,374	4273	5.54	3943	6.31	0.00	11.85	582,633	439,659		10,752,275	1,261,503	14,299,354	3,547,080
YEAR 2016-17	664,374	4300	5.54	4139	6.31	0.00	11.85	599,269	430,091		11,781,635	0	14,963,728	3,182,093
YEAR 2017-18	664,374	4400	5.54	4250	6.31	0.00	11.85	614,322	471,265		12,867,222	0	15,628,102	2,760,880
YEAR 2018-19	664,374	4500	5.54	4350	6.31	0.00	11.85	628,542	514,689		14,010,453	0	16,292,475	2,282,022
YEAR 2019-20	664,374	4500	5.54	4350	6.31	0.00	11.85	628,542	560,418		13,579,693	1,619,720	15,337,129	1,757,436
YEAR 2020-21	664,374	4500	5.54	4350	6.31	0.00	11.85	628,542	543,188		14,249,075	502,347	15,499,155	1,250,079
YEAR 2021-22	664,374	4300	5.54	4150	6.31	0.00	11.85	611,460	569,963		13,899,531	1,530,967	14,632,561	733,030
YEAR 2022-23	664,374	4300	5.54	4150	6.31	0.00	11.85	611,460	555,981		13,727,353	1,339,619	13,957,315	229,962
YEAR 2023-24	664,374	4300	5.54	4150	6.31	0.00	11.85	611,460	549,094		14,887,907	0	14,621,689	(266,218)

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

CAPITAL REPLACEMENT RESERVE FEES

June 22, 2004

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	ANNUAL	NO.	MO.	NO.	MO.	MO.	IN	FISCAL YEAR		ADD'L	ACCUM	PROJECTED	ACCUM	
	AMOUNT	OF	RESR	OF	RESR	RESR	MONTHLY	ANNUAL EARNED	INTEREST	CONTRIB	AMOUNT	EXPENDITURES	AMOUNT	
	NEEDED	WAT	WATER	SEW	SEWER	SEC	CUST	AMOUNT	@4%	CSD FUNDS	LESS	@2%	NEEDED	ACCUM
		CUST		CUST			RATE			NON-RESTR	EXPENDED	INFLATION		SHORTFALL

Column 1 – **Fiscal Year of Activity**

Column 2 – **Annual Amount Needed** : The annual amount needed at Present Value to fund the projects listed.

Column 3 – **Number of Water Customers** : This includes residential and commercial customers.

Column 4 – **Monthly Water Reserve Amount** : The amount of reserve included in the water base rate charged monthly to customers.

Column 5 – **Number of Sewer Customers** : This includes residential and commercial customers.

Column 6 – **Monthly Sewer Reserve Amount** : The amount of reserve included in the sewer base rate charged monthly to customers.

Column 7 – **Monthly Security Reserve Amount** : The amount of reserve included in the security base rate charged monthly to customers (currently is zero).

Column 8 – **In Monthly Customer Rate** : Total amount of reserve charged monthly to residential and commercial customers.

Column 9 – **Fiscal Year Annual Earned Amount** : Amount earned during the fiscal year. Each fiscal year is estimated based on the number of customers and the amount of the reserve. As each fiscal year is completed, the amount is changed to reflect actual numbers.

Column 10 – **Interest** : The interest rate earned where the funds are deposited. As each fiscal year is completed, the amount is changed to reflect actual numbers.

Column 11 – **Additional Contributions of Non-restricted CSD Funds** : These are funds CSD has contributed in addition to the normal replacement reserve requirements.

Column 12 – **Accumulated Amount Less Expenditures** : Total amount accumulated less any expenditure, actual or projected.

Column 13 – **Projected Expenditures** : The projected expenditures including an inflation factor. As each fiscal year is completed, the amount is changed to reflect actual numbers.

Column 14 – **Accumulated Amount Needed** : The accumulated amount needed to fund future replacement of existing facilities and equipment.

As the District brings new subdivisions, facilities, and equipment on-line, those projects are added to the project listing.

Column 15 – **Accumulated Shortfall** : The difference between the estimated amount needed “Accumulated Amount Needed” and the amounts actually funded “Accumulated Amount Less Expenditures”.

ADDITIONAL NOTES:

- IN YEARS 1992-93 AND 1993-94, BORROWED RESERVES + INTEREST WAS BEING REPAYED BY A MONTHLY AMOUNT OF \$3.93 PER CUSTOMER. THIS ADDITIONAL AMOUNT ENDED IN JAN 94 AND IS NOW PART OF OUR REPLACEMENT RESERVES.
- FISCAL YEAR 1998-99 NO LONGER CHARGED VACANT LOTS FOR REPLACEMENT RESERVES. THEREFORE, THE CUSTOMER COUNT WAS REDUCED. ALSO, SECURITY REPLACEMENT RESERVES OF .71 WERE DISCONTINUED DUE TO FULL FUNDING.
- EVERY YEAR THIS TABLE IS UPDATED FOR THE ACTUAL CUSTOMERS AT YEAR END AND THE ACTUAL AMOUNT OF DEPOSITED RESERVES. THE SHADED BAR IS SET AT THE PROPOSED BUDGET YEAR.
- WHEN THE ACCUM SHORTFALL COLUMN REACHES A NEGATIVE BALANCE THIS MEANS THAT WE ARE WHERE WE SHOULD BE IN THE PROGRAM FOR THAT YEAR.
- VARIABLES:
 - ANNUAL AMOUNT NEEDED - THIS AMOUNT WILL GROW AS NEW ASSETS (MAINLY MAJOR FACILITIES) ARE ADDED EACH YEAR.
 - NO OF CUST - ANNUAL CUSTOMER GROWTH WHICH IS ESTIMATED TO REACH FULL BUILD-OUT IN 15 YEARS.
 - INTEREST @ 4% - THIS RATE CAN CHANGE DUE TO INVESTMENT PRACTICES AND ECONOMIC FACTORS.
 - PROJECTED EXPENDITURES @2% INFLATION - THIS CAN CHANGE DUE TO ANNUAL CPI CHANGES.
- THE CUSTOMER COUNT INCLUDES RESIDENTIAL AND COMMERCIAL CUSTOMERS WHO PAY MONTHLY WATER & SEWER CHARGES. CUSTOMERS LOCKED OFF ARE NOT INCLUDED.
- AS NEW FACILITIES ARE BROUGHT ON LINE, THEY ARE ADDED TO THE PROJECT LISTING.