



**2006-2007  
FISCAL YEAR  
ANNUAL BUDGET  
RANCHO MURIETA COMMUNITY SERVICES DISTRICT**

**RESOLUTION # 2006-09**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT  
APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2006-07**

**WHEREAS**, District departments have submitted estimates of budget requirements for Fiscal Year 2006-07 and those estimates have been reviewed by the General Manager and Finance Committee; and

**WHEREAS**, the General Manager 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 2006-07; and

**BE IT RESOLVED AND ORDERED** that the proposed budget for Fiscal Year 2006-07, 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 2006-07; and

**BE IT FURTHER RESOLVED AND ORDERED** that a public hearing has been conducted for the budget for the Fiscal Year 2006-07 on May 17, 2006 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 2006-07 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 17<sup>th</sup> day of May, 2006, by the following vote on roll call:**

**AYES:** *Merchant, Taylor, Brennan, Kuntz, White*

**NOES:** *None*

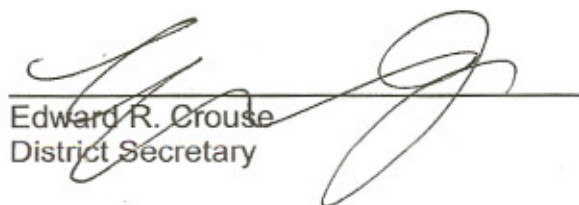
**ABSENT:** *None*

**ABSTAIN:** *None*



\_\_\_\_\_  
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 2,480 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.

## ***Solid Waste***

In 2005 Rancho Murieta CSD added Solid Waste Disposal to the services it provides for the community. Under a 10 year contract with Rancho Murieta CSD, California Waste Recovery Systems provides waste disposal services to residents of Rancho Murieta.

## ***Governance***

The affairs of the District are directed by a five member Board of Directors elected at large by the registered voters residing 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, 2005	Adopted Monthly Rates July 1, 2006	% Change
<b>Residential Metered Lot</b>				
<b>Water</b>	CF			
Average Usage in CF	1954	33.63	35.31	5%
Averaged over 12 months				
old rate (\$18.00 Flat rate + .0080 Usage)				
new rate (\$18.90 Flat rate + .0084 Usage)				
<b>Sewer</b>		26.50	27.83	5%
<b>Solid Waste</b>		varies	varies	
<b>Security Tax (Maximum Tax Ceiling \$22.98)</b>		21.00	21.00	0%
<b>Drainage Tax (Maximum Tax Ceiling \$4.04)</b>		3.88	3.88	0%
		<b>\$85.01</b>	<b>\$88.02</b>	
% Change over prior year		<b>0.0%</b>	<b>4%</b>	
<b>Murieta Village Lot</b>				
<b>Water</b>	CF			
Average Usage in CF	643	23.14	24.30	5%
Averaged over 12 months				
old rate (\$18.00 Flat rate + .0080 Usage)				
new rate (\$18.90 Flat rate + .0084 Usage)				
<b>Sewer</b>		20.06	21.06	5%
<b>Solid Waste</b>		varies	varies	
<b>Security Tax (Maximum Tax Ceiling \$5.54)</b>		4.64	4.64	0%
<b>Drainage Tax (Maximum Tax Ceiling \$2.70)</b>		2.58	2.58	0%
		<b>\$50.42</b>	<b>\$52.58</b>	
% Change over prior year		<b>0.0%</b>	<b>4%</b>	
<b>Vacant or Unmetered Lot</b>				
<b>Security Tax (Maximum Tax Ceiling \$18.39)</b>		14.70	14.70	0%
* <b>Water Standby</b>	\$10.00 PER YEAR	0.83	0.83	0%
* <b>Sewer Standby</b>	\$10.00 PER YEAR	0.83	0.83	0%
<b>Drainage Tax (Maximum Tax Ceiling \$4.04)</b>		3.88	3.88	0%
		<b>\$20.24</b>	<b>\$20.24</b>	
% Change over prior year		<b>0.0%</b>	<b>0%</b>	

\* 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

### BUDGET SUMMARY COMBINED FUNDS

May 19, 2006

	<i>Actual</i> 2004-05	<i>Adopted</i> Budget 2005-06	<i>Projected</i> 2005-06	<i>%</i> Variance 05-06	<i>Adopted</i> Budget 2006-07	<i>% Change</i> Projected 05-06
<b>Revenues:</b>						
Service Charges	2,817,294	<b>3,044,300</b>	3,371,307	10.7%	<b>3,427,020</b>	1.7%
Property Taxes	183,295	<b>97,500</b>	97,500	0.0	<b>557,000</b>	471.3
Interest Earnings	7,051	<b>4,510</b>	6,254	38.7	<b>5,950</b>	-4.9
Other Charges / Reimbursements	209,658	<b>163,040</b>	149,191	-8.5	<b>102,922</b>	-31.0
<b>Total Revenues:</b>	<b>3,217,297</b>	<b>3,309,350</b>	<b>3,624,252</b>	<b>9.5%</b>	<b>4,092,892</b>	<b>12.9%</b>
<b>Expenditures:</b>						
<b>Total Operating Expenses:</b>	<b>3,458,273</b>	<b>3,257,050</b>	<b>3,788,987</b>	<b>16.3%</b>	<b>3,958,800</b>	<b>4.5%</b>
<i>Initial Overage (Deficit)</i>	<i>(240,976)</i>	<i>52,300</i>	<i>(164,735)</i>	-415.0	<b>134,092</b>	-181.4
<i>Trans from Misc Reserves</i>	<i>0</i>	<i>0</i>	<i>0</i>	0.0	<i>0</i>	0.0
<i>Trans from Rate Stab. Fund</i>	<i>0</i>	<i>0</i>	<i>0</i>	0.0	<i>0</i>	0.0
<b>Net Income (Loss)</b>	<b>(240,976)</b>	<b>52,300</b>	<b>(164,735)</b>	-415.0	<b>134,092</b>	-181.4
<i>Rate Transfers to Repl Reserves</i>	<i>0</i>	<i>0</i>	<i>0</i>	0.0	<b>223,000</b>	0.0
<i>Add'l Transfers to Repl Reserves</i>	<i>0</i>	<i>0</i>	<i>0</i>	0.0	<i>0</i>	0.0
<b>Depreciation</b>	<b>987,010</b>	<b>996,000</b>	<b>982,076</b>	-1.4%	<b>996,900</b>	1.5%

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

5/19/2006

	ACTUAL FY 2004-05	ADOPTED BUDGET FY 2005-06	% Var Actual 04-05	PROJECTED FY 2005-06	% Var Budget 05-06	% Bud	Adopted BUDGET FY 2006-07	% Chng Projected 05-06
<b>REVENUES</b>								
WATER CHARGES	\$ 1,028,339	\$ 1,135,800	10.4%	\$ 1,154,741	1.7%	26.9%	\$ 1,101,170	-4.6%
SECURITY CHARGES	861,529	914,000	6.1%	911,352	-0.3%	22.3%	914,400	0.3%
SEWER CHARGES	786,539	844,000	7.3%	838,173	-0.7%	18.8%	770,770	-8.0%
PROPERTY TAXES	183,295	97,500	-46.8%	97,500	0.0%	13.6%	557,000	471.3%
SOLID WASTE CHARGES	-	-		316,209		12.0%	489,600	54.8%
DRAINAGE CHARGES	140,886	150,500	6.8%	150,831	0.2%	3.7%	151,080	0.2%
LATE CHARGES	33,983	26,000	-23.5%	41,261	58.7%	0.9%	37,300	-9.6%
TITLE TRANSFER FEES	50,850	41,000	-19.4%	29,100	-29.0%	0.7%	30,000	3.1%
WATER / SEWER HOOKUP FEES	51,461	66,300	28.8%	17,359	-73.8%	0.1%	6,080	-65.0%
INTEREST EARNINGS	7,051	4,510	-36.0%	6,254	38.7%	0.1%	5,950	-4.9%
OTHER INCOME	73,365	29,740	-59.5%	61,471	106.7%	0.7%	29,542	-51.9%
<b>TOTAL REVENUES</b>	<b>\$ 3,217,297</b>	<b>\$ 3,309,350</b>	<b>2.9%</b>	<b>\$ 3,624,252</b>	<b>9.5%</b>	<b>100%</b>	<b>\$ 4,092,892</b>	<b>12.9%</b>

<b>EXPENSES</b>								
<b>SECURITY</b>								
	ACTUAL	05-06 BUDGET	% Var	PROJECTED	% Var	%	06-07 BUDGET	% Var
WAGES	\$ 430,761	\$ 437,000	1.4%	\$ 419,221	-4.1%	56.6%	\$ 450,700	7.5%
EMPLOYER COSTS	258,200	271,900	5.3%	252,190	-7.2%	32.4%	258,100	2.3%
MAINT / REPAIRS	13,462	14,300	6.2%	20,869	45.9%	2.0%	15,700	-24.8%
INFORMATION SYSTEMS MAINT	15,199	12,000	-21.0%	4,875	-59.4%	1.3%	10,400	113.3%
INSURANCE	4,899	6,000	22.5%	5,175	-13.7%	0.8%	6,000	15.9%
OFF DUTY SHERIFF PATROL	911	6,000	558.7%	4,841	-19.3%	0.8%	6,000	24.0%
LEGAL/CONSULTING	1,852	3,000	62.0%	18,382	512.7%	0.4%	2,800	-84.8%
OTHER	57,277	39,900	-30.3%	43,885	10.0%	5.8%	46,200	5.3%
<b>SUBTOTALS</b>	<b>\$ 782,561</b>	<b>\$ 790,100</b>	<b>1.0%</b>	<b>\$ 769,437</b>	<b>-2.6%</b>	<b>100.0%</b>	<b>\$ 795,900</b>	<b>3.4%</b>

<b>WATER / SEWER / DRAINAGE</b>								
	ACTUAL	05-06 BUDGET	% Var	PROJECTED	% Var	%	06-07 BUDGET	% Var
WAGES	\$ 431,150	\$ 487,000	13.0%	\$ 463,983	-4.7%	30.1%	\$ 537,600	15.9%
POWER	242,309	263,350	8.7%	255,941	-2.8%	15.8%	282,100	10.2%
EMPLOYER COSTS	206,006	239,000	16.0%	212,525	-11.1%	14.3%	255,600	20.3%
MAINT / REPAIRS	320,802	149,400	-53.4%	177,182	18.6%	10.3%	184,800	4.3%
CHEMICALS	94,374	88,000	-6.8%	119,029	35.3%	7.3%	130,400	9.6%
LAB TESTS	59,474	60,500	1.7%	55,250	-8.7%	5.4%	96,500	74.7%
EQUIP RENTAL	18,879	27,500	45.7%	27,236	-1.0%	1.7%	30,200	10.9%
METERS / BOXES / VALVES	45,059	32,000	-29.0%	22,180	-30.7%	1.4%	25,000	12.7%
LEGAL/CONSULTING	135,598	14,200	-89.5%	263,145	1753.1%	1.4%	25,000	-90.5%
INFORMATION SYSTEMS MAINT	3,534	40,000	1032.0%	80	-99.8%	0.6%	10,000	12400.0%
OTHER	265,428	191,300	-27.9%	181,789	-5.0%	11.8%	210,700	15.9%
<b>SUBTOTALS</b>	<b>\$ 1,822,612</b>	<b>\$ 1,592,250</b>	<b>-12.6%</b>	<b>\$ 1,778,340</b>	<b>11.7%</b>	<b>100.0%</b>	<b>\$ 1,787,900</b>	<b>0.5%</b>

	ACTUAL FY 2004-05	ADOPTED BUDGET FY 2005-06	% Var Actual 04-05	PROJECTED FY 2005-06	% Var Budget 05-06	% Bud	Adopted BUDGET FY 2006-07	% Chng Projected 05-06
<b>SOLID WASTE</b>								
CWRS CONTRACT	\$ -	\$ -		\$ 279,215		93.5%	\$ 429,600	53.9%
SAC COUNTY ADMIN. FEE	-	-		40,034		6.5%	30,000	-25.1%
<b>SUBTOTALS</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 319,249</b>		<b>100.0%</b>	<b>\$ 459,600</b>	<b>44.0%</b>

	ACTUAL	05-06 BUDGET	% Var	PROJECTED	% Var	%	06-07 BUDGET	% Var
<b>GENERAL / ADMIN</b>								
WAGES	\$ 372,170	\$ 387,500	4.1%	\$ 343,430	-11.4%	43.1%	\$ 394,100	14.8%
EMPLOYER COSTS	145,085	170,000	17.2%	153,931	-9.5%	19.8%	181,300	17.8%
INSURANCE	58,702	62,000	5.6%	55,734	-10.1%	6.6%	60,000	7.7%
INFORMATION SYSTEMS MAINT	36,434	40,000	9.8%	52,529	31.3%	4.9%	45,000	-14.3%
LEGAL/CONSULTING	25,793	26,500	2.7%	50,956	92.3%	3.7%	34,000	-33.3%
COMMUNITY COMMUNICATIONS	28,193	24,000	-14.9%	27,804	15.9%	3.3%	30,000	7.9%
DIRECTOR MEETING STIPENDS	21,700	24,000	10.6%	22,352	-6.9%	2.6%	24,000	7.4%
OFFICE SUPPLIES	20,088	21,000	4.5%	28,121	33.9%	2.3%	21,000	-25.3%
BUILDING/GROUNDS MAINT	15,399	20,000	29.9%	17,047	-14.8%	2.2%	20,000	17.3%
TELEPHONES	9,902	10,000	1.0%	8,324	-16.8%	1.1%	10,000	20.1%
OTHER	119,635	89,700	-25.0%	161,732	80.3%	10.5%	96,000	-40.6%
<b>SUBTOTALS</b>	<b>\$ 853,100</b>	<b>\$ 874,700</b>	<b>2.5%</b>	<b>\$ 921,962</b>	<b>5.4%</b>	<b>100.0%</b>	<b>\$ 915,400</b>	<b>-0.7%</b>

<b>TOTAL EXPENSES</b>	<b>\$ 3,458,273</b>	<b>\$ 3,257,050</b>	<b>-5.8%</b>	<b>\$ 3,788,987</b>	<b>16.3%</b>		<b>\$ 3,958,800</b>	<b>4.5%</b>
Initial Overage (Deficit)	\$ (240,976)	\$ 52,300	-121.7%	\$ (164,735)	-415.0%		\$ 134,092	-181.4%
Trans from Misc Reserves	-	-		-			-	
Trans from Rate Stab Resr	-	-		-			-	
<b>NET INCOME (LOSS)</b>	<b>\$ (240,976)</b>	<b>\$ 52,300</b>		<b>\$ (164,735)</b>			<b>\$ 134,092</b>	

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - SECURITY FUND

May 19, 2006

	<i>Actual</i>	<i>Adopted</i>		<i>%</i>	<i>Adopted</i>	<i>% Change</i>
	<i>2004-05</i>	<i>Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>Budget</i>	<i>Projected</i>
		<i>2005-06</i>	<i>2005-06</i>	<i>05-06</i>	<i>2006-07</i>	<i>05-06</i>

### Revenues:

<b>Residential Special Taxes</b>	760,171	<b>794,000</b>	789,244	-0.6%	<b>792,000</b>	0.3%
<b>Commercial Special Taxes</b>	101,358	<b>120,000</b>	122,108	1.8	<b>122,400</b>	0.2
Late Charges	16,992	<b>14,000</b>	20,981	49.9	<b>19,000</b>	-9.4
Title Transfer Fees	16,950	<b>13,000</b>	10,000	-23.1	<b>9,600</b>	-4.0
Bar Code Income	6,970	<b>6,000</b>	7,205	20.1	<b>7,100</b>	-1.5
Fines, Enforcement	3,272	<b>3,000</b>	4,100	36.7	<b>3,600</b>	-12.2
Special Events Permits	2,042	<b>1,500</b>	1,863	24.2	<b>1,500</b>	-19.5
Interest Income	635	<b>500</b>	552	10.5	<b>500</b>	-9.5
Misc	977	<b>300</b>	1,142	280.6	<b>1,100</b>	-3.7
<b>Operating Revenues</b>	<b>909,366</b>	<b>952,300</b>	<b>957,195</b>	<b>0.5%</b>	<b>956,800</b>	<b>0.0%</b>

### Expenditures:

<b>Security Gates</b>	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
Wages	207,874	<b>224,000</b>	210,324	-6.1%	<b>229,000</b>	8.9%
Employers Costs	134,747	<b>150,000</b>	122,905	-18.1	<b>130,000</b>	5.8
Information Systems Maint	13,599	<b>5,000</b>	3,075	-38.5	<b>5,000</b>	62.6
Equipment Repairs	3,803	<b>3,000</b>	7,542	151.4	<b>3,300</b>	-56.2
Bar Codes	237	<b>1,000</b>	5,390	439.0	<b>3,000</b>	-44.3
Telephones	1,788	<b>2,700</b>	3,070	13.7	<b>2,700</b>	-12.0
Building Maint	2,195	<b>2,400</b>	2,395	-0.2	<b>2,400</b>	0.2
Power	2,164	<b>2,400</b>	2,368	-1.3	<b>2,400</b>	1.3
Uniforms	2,924	<b>2,400</b>	831	-65.4	<b>2,400</b>	188.9
Supplies	3,973	<b>2,000</b>	1,702	-14.9	<b>2,000</b>	17.5
Training/Safety	0	<b>1,000</b>	443	-55.7	<b>1,000</b>	125.7
Other	1,394	<b>3,000</b>	2,823	-5.9	<b>3,000</b>	6.3
<b>Subtotals</b>	<b>374,697</b>	<b>398,900</b>	<b>362,868</b>	<b>-9.0%</b>	<b>386,200</b>	<b>6.4%</b>

<b>Security Patrol</b>	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
Wages	190,629	<b>183,000</b>	181,534	-0.8%	<b>191,900</b>	5.7%
Employers Costs	109,686	<b>104,600</b>	111,454	6.6	<b>110,300</b>	-1.0
Vehicle Fuel	7,518	<b>8,400</b>	12,404	47.7	<b>12,000</b>	-3.3
Off Duty Sheriff Patrol	911	<b>6,000</b>	4,841	-19.3	<b>6,000</b>	24.0
Vehicle Maint.	5,806	<b>4,800</b>	6,104	27.2	<b>5,400</b>	-11.5
Information Systems Maint	1,575	<b>5,000</b>	1,200	-76.0	<b>4,200</b>	250.0
Training/Safety	2,700	<b>3,000</b>	1,181	-60.6	<b>3,000</b>	154.0
Safety Center	1,428	<b>2,400</b>	4,197	74.9	<b>3,000</b>	-28.5
Uniforms	1,796	<b>2,400</b>	1,621	-32.5	<b>2,400</b>	48.1
Telephones	1,961	<b>2,100</b>	1,340	-36.2	<b>2,100</b>	56.7
Equipment Repairs	229	<b>1,200</b>	531	-55.8	<b>1,100</b>	107.4
Supplies	671	<b>1,000</b>	1,505	50.5	<b>1,000</b>	-33.6
Other	4,749	<b>2,000</b>	1,876	-6.2	<b>2,000</b>	6.6
<b>Subtotals</b>	<b>329,658</b>	<b>325,900</b>	<b>329,786</b>	<b>1.2%</b>	<b>344,400</b>	<b>4.4%</b>

## BUDGET SUMMARY - SECURITY FUND

May 19, 2006

	<i>Actual</i> <b>2004-05</b>	<i>Adopted</i> <b>Budget</b> <b>2005-06</b>	<i>Projected</i> <b>2005-06</b>	<i>%</i> <b>Variance</b> <b>05-06</b>	<i>Adopted</i> <b>Budget</b> <b>2006-07</b>	<i>% Change</i> <b>Projected</b> <b>05-06</b>
<b>Security Administration</b>						
	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
Wages	32,259	<b>30,000</b>	27,363	-8.8%	<b>29,800</b>	8.9%
Employers Costs	13,767	<b>17,300</b>	17,832	3.1	<b>17,800</b>	-0.2
Insurance	4,899	<b>6,000</b>	5,175	-13.7	<b>6,000</b>	15.9
Legal/Consulting	1,852	<b>3,000</b>	18,382	512.7	<b>2,800</b>	-84.8
Supplies	1,008	<b>1,800</b>	3,007	67.1	<b>1,800</b>	-40.1
Telephones	2,212	<b>1,200</b>	1,036	-13.6	<b>1,500</b>	44.7
Information System Maint	25	<b>2,000</b>	600	-70.0	<b>1,200</b>	100.0
Training/Safety	759	<b>800</b>	1,097	37.1	<b>1,200</b>	9.4
Travel/Meetings	0	<b>800</b>	206	-74.3	<b>800</b>	288.4
Uniforms	140	<b>700</b>	293	-58.2	<b>700</b>	139.2
Bad Debts	150	<b>600</b>	1,477	146.2	<b>600</b>	-59.4
Equipment Maint	0	<b>500</b>	100	-80.0	<b>500</b>	400.0
Other	21,135	<b>600</b>	215	-64.2	<b>600</b>	179.6
<b>Subtotals</b>	<b>78,206</b>	<b>65,300</b>	<b>76,782</b>	<b>17.6%</b>	<b>65,300</b>	<b>-15.0%</b>
<b>Operating Expenses</b>	<b>782,561</b>	<b>790,100</b>	<b>769,437</b>	<b>-2.6%</b>	<b>795,900</b>	<b>3.4%</b>
General Fund Net Allocation	126,209	<b>158,553</b>	165,887	4.6	<b>65,484</b>	-60.5
<b>Total Expenses</b>	<b>908,770</b>	<b>948,653</b>	<b>935,323</b>	<b>-1.4%</b>	<b>861,384</b>	<b>-7.9%</b>
<b>Initial Overage(Deficit)</b>	<b>596</b>	<b>3,647</b>	<b>21,872</b>	<b>499.7%</b>	<b>95,416</b>	<b>336.2%</b>
<i>Transfer from Misc Reserves</i>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
<i>Transfer from Rate Stab Resr</i>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
<b>Net Income (Loss)</b>	<b>596</b>	<b>3,647</b>	<b>21,872</b>	<b>499.7%</b>	<b>95,416</b>	<b>336.2%</b>
Depreciation	35,969	<b>36,000</b>	38,043	5.7%	<b>36,900</b>	-3.0%

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - WATER FUND

May 19, 2006

	<i>Actual</i> 2004-05	<i>Adopted</i> Budget 2005-06	<i>Projected</i> 2005-06	<i>%</i> Variance 05-06	<i>Adopted</i> Budget 2006-07	<i>% Change</i> Projected 05-06
<b>Revenues:</b>						
<b>Residential Sales</b>	922,145	1,010,000	1,021,338	1.1%	985,000	-3.6%
<b>Commercial Sales</b>	97,025	117,000	124,994	6.8	108,000	-13.6
<b>Other Sales</b>	7,939	7,800	7,789	-0.1	7,800	0.1
<b>Availability Fees</b>	1,230	1,000	620	-38.0	370	-40.3
Late Charges	8,496	6,000	10,437	73.9	9,300	-10.9
Telephone Line Contracts	5,213	5,040	4,482	-11.1	5,060	12.9
Meter Installation Fees	31,600	40,000	11,120	-72.2	4,000	-64.0
Interest Income	2,468	1,675	2,239	33.7	1,770	-20.9
Inspection Fees	9,994	12,650	2,910	-77.0	1,300	-55.3
Project Reimbursement	2,707	2,400	0	-100.0	0	
Other	3,355	600	2,312	285.3	1,800	-22.1
<b>Operating Revenues</b>	<b>1,092,171</b>	<b>1,204,165</b>	<b>1,188,240</b>	<b>-1.3%</b>	<b>1,124,400</b>	<b>-5.4%</b>

### Expenditures:

<b>Water Source of Supply</b>	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
Wages	2,774	18,000	9,363	-48.0%	21,400	128.5%
Employers Costs	1,103	9,000	3,968	-55.9%	10,200	157.1%
Power	35,050	40,000	32,698	-18.3	40,000	22.3
Dam Inspection	31,017	31,000	30,150	-2.7	32,600	8.1
Chemicals	0	12,500	12,500	0.0	13,000	4.0
Maint/Repairs	13,471	7,000	7,000	0.0	8,000	14.3
Equipment Rental	2,650	3,000	3,164	5.5	3,200	1.1
Supplies	971	600	586	-2.4	600	2.4
Other	0	300	200	-33.3	300	50.0
<b>Subtotals</b>	<b>87,036</b>	<b>121,400</b>	<b>99,629</b>	<b>-17.9%</b>	<b>129,300</b>	<b>29.8%</b>

<b>Water Treatment</b>	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
Wages	65,220	70,000	74,612	6.6%	75,300	0.9%
Employers Costs	31,403	34,500	33,931	-1.7%	35,800	5.5%
Power	61,549	66,600	68,327	2.6	75,800	10.9
Chemicals	39,347	34,500	33,312	-3.4	41,400	24.3
Maint/Repairs	52,713	20,000	27,077	35.4	36,600	35.2
Lab Tests	0	16,500	0	-100.0	16,500	
Equipment Rental	1,305	2,000	2,250	12.5	2,000	-11.1
Supplies	450	1,400	3,630	159.3	2,000	-44.9
Other	1,399	1,200	1,199	-0.1	1,200	0.1
<b>Subtotals</b>	<b>253,385</b>	<b>246,700</b>	<b>244,338</b>	<b>-1.0%</b>	<b>286,600</b>	<b>17.3%</b>

<b>Water Transmission &amp; Distr</b>	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
Wages	117,332	125,000	108,912	-12.9%	140,000	28.5%
Employers Costs	56,375	61,000	50,176	-17.7%	66,600	32.7%
Maint/Repairs	55,074	30,000	33,299	11.0	30,000	-9.9

## BUDGET SUMMARY - WATER FUND

May 19, 2006

	<i>Actual</i> 2004-05	<i>Adopted</i> <i>Budget</i> 2005-06	<i>Projected</i> 2005-06	<i>%</i> <i>Variance</i> 05-06	<i>Adopted</i> <i>Budget</i> 2006-07	<i>% Change</i> <i>Projected</i> 05-06
Meters/Box/Valve	45,059	<b>32,000</b>	22,180	-30.7	<b>25,000</b>	12.7
Power	23,093	<b>25,000</b>	24,720	-1.1	<b>25,000</b>	1.1
Lab Tests	14,307	<b>14,000</b>	18,423	31.6	<b>20,000</b>	8.6
Equipment Rental	12,723	<b>10,000</b>	11,000	10.0	<b>12,000</b>	9.1
Supplies	2,466	<b>2,000</b>	1,533	-23.3	<b>2,000</b>	30.4
Other	210	<b>1,200</b>	0	-100.0	<b>1,200</b>	0.0
<b>Subtotals</b>	<b>326,639</b>	<b>300,200</b>	<b>270,244</b>	<b>-10.0%</b>	<b>321,800</b>	<b>19.1%</b>

<i>Water Administration</i>	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
Wages	68,172	<b>80,000</b>	79,964	0.0%	<b>91,300</b>	14.2%
Employers Costs	33,087	<b>39,000</b>	37,152	-4.7	<b>43,500</b>	17.1
Permits	12,721	<b>15,000</b>	16,584	10.6	<b>15,000</b>	-9.6
Equipment Maint	11,001	<b>10,000</b>	9,675	-3.2	<b>10,500</b>	8.5
Legal/Consulting	52,537	<b>6,000</b>	92,782	1446.4	<b>10,000</b>	-89.2
Vehicle Fuel	6,618	<b>7,500</b>	10,058	34.1	<b>9,500</b>	-5.5
Training/Safety	13,105	<b>9,000</b>	8,037	-10.7	<b>9,000</b>	12.0
Regional Water Authority	4,300	<b>6,000</b>	3,644	-39.3	<b>6,000</b>	64.7
Central Ground Water Authority	0	<b>0</b>	0		<b>6,000</b>	
Supplies	8,164	<b>6,000</b>	5,625	-6.3	<b>6,000</b>	6.7
Telephones	5,454	<b>5,000</b>	5,541	10.8	<b>5,500</b>	-0.7
Information Systems Maint	2,183	<b>20,000</b>	40	-99.8	<b>5,000</b>	12400.0
Vehicle Maint.	3,910	<b>5,000</b>	5,550	11.0	<b>5,000</b>	-9.9
Tools	4,244	<b>5,000</b>	4,415	-11.7	<b>5,000</b>	13.2
CIA Ditch Operations	1,765	<b>3,000</b>	3,000	0.0	<b>3,000</b>	0.0
Uniforms	3,848	<b>3,000</b>	3,098	3.3	<b>3,000</b>	-3.2
Conservation	0	<b>2,400</b>	1,868	-22.2	<b>2,400</b>	28.5
Travel/Meetings	1,740	<b>1,800</b>	2,042	13.4	<b>2,000</b>	-2.1
Bad Debts	0	<b>1,000</b>	938	-6.2	<b>1,000</b>	6.6
Building Maint	1,094	<b>1,200</b>	1,074	-10.5	<b>1,000</b>	-6.9
Other	13,909	<b>5,000</b>	9,989	99.8	<b>7,000</b>	-29.9
<b>Subtotals</b>	<b>247,851</b>	<b>230,900</b>	<b>301,077</b>	<b>30.4%</b>	<b>246,700</b>	<b>-18.1%</b>

<b>Operating Expenses</b>	<b>914,911</b>	<b>899,200</b>	<b>915,289</b>	<b>1.8%</b>	<b>984,400</b>	<b>7.6%</b>
General Fund Net Alloc	241,212	<b>303,028</b>	317,045	4.6	<b>125,154</b>	-60.5
<b>Total Expenses</b>	<b>1,156,123</b>	<b>1,202,228</b>	<b>1,232,334</b>	<b>2.5%</b>	<b>1,109,554</b>	<b>-10.0%</b>

<b>Initial Overage(Deficit)</b>	<b>(63,952)</b>	<b>1,937</b>	<b>(44,094)</b>	<b>-2376.5%</b>	<b>14,846</b>	<b>-133.7%</b>
<i>Transfer from Misc Reserves</i>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
<i>Transfer from Rate Stab Resr</i>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
<b>Net Income (Loss)</b>	<b>(63,952)</b>	<b>1,937</b>	<b>(44,094)</b>		<b>14,846</b>	

Depreciation	423,532	<b>432,000</b>	422,118	-2.3%	<b>432,000</b>	2.3%
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# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - SEWER FUND

May 19, 2006

	<i>Actual</i> <i>2004-05</i>	<i>Adopted</i> <i>Budget</i> <i>2005-06</i>	<i>Projected</i> <i>2005-06</i>	<i>%</i> <i>Variance</i> <i>05-06</i>	<i>Adopted</i> <i>Budget</i> <i>2006-07</i>	<i>% Change</i> <i>Projected</i> <i>05-06</i>
<b>Revenues:</b>						
<b>Residential Service</b>	745,826	<b>774,000</b>	768,835	-0.7%	<b>690,000</b>	-10.3
<b>Commercial Service</b>	39,463	<b>69,000</b>	68,679	-0.5	<b>80,400</b>	17.1
<b>Availability Fees</b>	1,250	<b>1,000</b>	660	-34.0	<b>370</b>	-43.9
Late Charges	8,496	<b>6,000</b>	9,844	64.1	<b>9,000</b>	-8.6
Interest Income	3,455	<b>2,000</b>	3,034	51.7	<b>3,230</b>	6.4
Project Reimbursement	2,184	<b>2,400</b>	2,184	-9.0	<b>2,382</b>	9.1
Inspection Fees	9,867	<b>12,650</b>	3,330	-73.7	<b>780</b>	-76.6
Stonehouse Lease	500	<b>0</b>	0		<b>0</b>	
Other	0	<b>100</b>	(7)	-106.5	<b>0</b>	-100.0
<b>Operating Revenues</b>	<b>811,041</b>	<b>867,150</b>	<b>856,558</b>	<b>-1.2%</b>	<b>786,162</b>	<b>-8.2%</b>

### Expenditures:

<b>Sewer Collection</b>	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>		<i>06-07 Budget</i>	
Wages	75,691	<b>70,000</b>	44,085	-37.0%	<b>75,300</b>	70.8%
Employers Costs	36,516	<b>34,500</b>	19,895	-42.3%	<b>35,800</b>	79.9%
Power	14,918	<b>15,250</b>	15,281	0.2%	<b>16,000</b>	4.7
Maint/Repairs	43,751	<b>13,000</b>	43,490	234.5	<b>23,000</b>	-47.1
Equipment Rental	392	<b>4,000</b>	3,288	-17.8	<b>4,000</b>	21.7
Supplies	251	<b>2,400</b>	2,340	-2.5	<b>2,000</b>	-14.5
Other	2,696	<b>1,000</b>	6,938	593.8	<b>3,000</b>	-56.8
<b>Subtotals</b>	<b>174,215</b>	<b>140,150</b>	<b>135,317</b>	<b>-3.4%</b>	<b>159,100</b>	<b>17.6%</b>

<b>Sewer Treatment &amp; Disposal</b>	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
Wages	52,471	<b>75,000</b>	93,754	25.0%	<b>80,600</b>	-14.0%
Employers Costs	23,666	<b>36,500</b>	43,143	18.2%	<b>38,300</b>	-11.2%
Power	95,395	<b>100,000</b>	102,347	2.3	<b>112,300</b>	9.7
Maint/Repairs	114,442	<b>37,000</b>	26,084	-29.5	<b>43,500</b>	66.8
Chemicals	35,761	<b>35,000</b>	68,317	95.2	<b>70,000</b>	2.5
Lab Tests	45,167	<b>30,000</b>	36,827	22.8	<b>60,000</b>	62.9
Supplies	2,471	<b>3,000</b>	2,982	-0.6	<b>3,000</b>	0.6
Equipment Rental	1,260	<b>2,500</b>	3,246	29.9	<b>3,000</b>	-7.6
Other	390	<b>600</b>	99	-83.5	<b>600</b>	507.6
<b>Subtotals</b>	<b>371,022</b>	<b>319,600</b>	<b>376,799</b>	<b>17.9%</b>	<b>411,300</b>	<b>9.2%</b>

## BUDGET SUMMARY - SEWER FUND

May 19, 2006

	<i>Actual</i> <b>2004-05</b>	<i>Adopted</i> <b>Budget</b> <b>2005-06</b>	<i>Projected</i> <b>2005-06</b>	<i>%</i> <b>Variance</b> <b>05-06</b>	<i>Adopted</i> <b>Budget</b> <b>2006-07</b>	<i>% Change</i> <b>Projected</b> <b>05-06</b>
<b>Sewer Administration</b>						
	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
Wages	4,426	<b>11,000</b>	4,489	-59.2%	<b>10,800</b>	140.6%
Employers Costs	2,228	<b>5,500</b>	1,988	-63.9	<b>4,900</b>	146.5
Equipment Maint	12,703	<b>14,000</b>	13,322	-4.8	<b>15,000</b>	12.6
Vehicle Fuel	6,618	<b>8,000</b>	10,360	29.5	<b>11,000</b>	6.2
Permits	21,965	<b>23,000</b>	11,229	-51.2	<b>10,000</b>	-10.9
Legal/Consulting	83,000	<b>7,000</b>	165,793	2268.5	<b>10,000</b>	-94.0
Training/Safety	8,667	<b>8,000</b>	5,000	-37.5	<b>8,000</b>	60.0
Supplies	7,306	<b>6,000</b>	5,080	-15.3	<b>6,000</b>	18.1
Information Systems Maint	1,350	<b>20,000</b>	40	-99.8	<b>5,000</b>	12400.0
Vehicle Maint.	3,280	<b>5,000</b>	4,143	-17.1	<b>5,000</b>	20.7
Tools	2,651	<b>5,000</b>	3,819	-23.6	<b>5,000</b>	30.9
Telephones	4,791	<b>4,000</b>	5,248	31.2	<b>5,000</b>	-4.7
Uniforms	3,272	<b>3,400</b>	2,762	-18.8	<b>3,400</b>	23.1
Travel/Meetings	1,739	<b>2,000</b>	1,742	-12.9	<b>2,000</b>	14.8
Building Maint	1,094	<b>1,200</b>	1,074	-10.5	<b>1,200</b>	11.7
Bad Debts	10	<b>1,000</b>	938	-6.2	<b>1,000</b>	6.6
Other	9,008	<b>5,400</b>	5,827	7.9	<b>5,400</b>	-7.3
<b>Subtotals</b>	<b>174,108</b>	<b>129,500</b>	<b>242,852</b>	<b>87.5%</b>	<b>108,700</b>	<b>-55.2%</b>
<b>Operating Expenses</b>	<b>719,345</b>	<b>589,250</b>	<b>754,968</b>	<b>28.1%</b>	<b>679,100</b>	<b>-10.0%</b>
General Fund Net Allocation	184,595	<b>231,902</b>	242,629	4.6	<b>95,778</b>	-60.5
<b>Total Expenses</b>	<b>903,940</b>	<b>821,152</b>	<b>997,597</b>	<b>21.5%</b>	<b>774,878</b>	<b>-22.3%</b>
<b>Initial Overage(Deficit)</b>	<b>(92,899)</b>	<b>45,998</b>	<b>(141,039)</b>	<b>-406.6%</b>	<b>11,284</b>	<b>-108.0%</b>
<i>Transfer from Misc Reserve:</i>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
<i>Transfer from Rate Stab Res:</i>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
<b>Net Income (Loss)</b>	<b>(92,899)</b>	<b>45,998</b>	<b>(141,039)</b>		<b>11,284</b>	
Depreciation	527,509	<b>528,000</b>	521,915	-1.2	<b>528,000</b>	1.2

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - DRAINAGE FUND

May 19, 2006

	<i>Actual</i> 2004-05	<i>Adopted</i> Budget 2005-06	<i>Projected</i> 2005-06	<i>%</i> Variance 05-06	<i>Adopted</i> Budget 2006-07	<i>% Change</i> Projected 05-06
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**Revenues:**

<b>Residential Special Taxes</b>	119,008	<b>126,000</b>	126,243	0.2	<b>126,480</b>	0.2
<b>Commercial Special Taxes</b>	21,878	<b>24,500</b>	24,588	0.4	<b>24,600</b>	0.0
Interest Income	494	<b>335</b>	429	28.0	<b>450</b>	5.0
Inspection Fees	0	<b>1,000</b>	0	-100.0	<b>0</b>	
Other	0	<b>100</b>	0	-100.0	<b>0</b>	
<b>Operating Revenues</b>	<b>141,380</b>	<b>151,935</b>	<b>151,260</b>	<b>-0.4%</b>	<b>151,530</b>	<b>0.2%</b>

**Expenditures:**

	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>		<i>06-07 Budget</i>	<i>Variance</i>
Wages	45,065	<b>38,000</b>	48,802	28.4	<b>42,900</b>	-12.1
Employers Costs	21,626	<b>19,000</b>	22,273	17.2	<b>20,500</b>	-8.0
MS4 Permit	0	<b>0</b>	0		<b>18,000</b>	
Power	12,305	<b>16,500</b>	12,568	-23.8	<b>13,000</b>	3.4
Chemicals	19,267	<b>6,000</b>	4,900	-18.3	<b>6,000</b>	22.4
Maint/Repairs	8,270	<b>6,000</b>	5,394	-10.1	<b>6,000</b>	11.2
Equipment Rental	549	<b>6,000</b>	4,288	-28.5	<b>6,000</b>	39.9
Improvements	19,501	<b>8,100</b>	3,188	-60.6	<b>5,000</b>	56.8
Legal/Consulting	61	<b>1,200</b>	4,570	280.9	<b>5,000</b>	9.4
Bad Debts	41	<b>1,000</b>	600	-40.0	<b>0</b>	-100.0
Other	61,672	<b>2,000</b>	1,500	-25.0	<b>2,000</b>	33.3
<b>Subtotals</b>	<b>188,357</b>	<b>103,800</b>	<b>108,083</b>	<b>4.1%</b>	<b>124,400</b>	<b>15.1%</b>
<b>Operating Expenses</b>	<b>188,357</b>	<b>103,800</b>	<b>108,083</b>	<b>4.1%</b>	<b>124,400</b>	<b>15.1%</b>
General Fund Net Allocation	37,745	<b>47,418</b>	49,611	4.6	<b>19,584</b>	-60.5
<b>Total Expenses</b>	<b>226,101</b>	<b>151,218</b>	<b>157,694</b>	<b>4.3%</b>	<b>143,984</b>	<b>-8.7%</b>
<b>Net Income (Loss)</b>	<b>(84,722)</b>	<b>717</b>	<b>(6,434)</b>	<b>-996.8%</b>	<b>7,546</b>	<b>-217.3%</b>

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - SOLID WASTE FUND

May 19, 2006

	<i>Actual</i> 2004-05	<i>Adopted</i> <i>Budget</i> 2005-06	<i>Projected</i> 2005-06	<i>%</i> <i>Variance</i> 05-06	<i>Adopted</i> <i>Budget</i> 2006-07	<i>% Change</i> <i>Projected</i> 05-06
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**Revenues:**

<b>Solid Waste Charges</b>	0	0	316,209		<b>489,600</b>	54.8
Other	0	0	35,000		0	
<b>Operating Revenues</b>	<b>0</b>	<b>0</b>	<b>351,209</b>		<b>489,600</b>	<b>39.4%</b>

**Expenditures:**

	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>06-07 Budget</i>	<i>Variance</i>
<b>CWRS Contract</b>	0	0	279,215		<b>429,600</b>	53.9
Sac. County Admin. Fee	0	0	40,034		<b>30,000</b>	-25.1
Consulting	0	0	0		0	
Bad Debts	0	0	0		0	
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>319,249</b>		<b>459,600</b>	<b>44.0%</b>
<b>Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>319,249</b>		<b>459,600</b>	<b>44.0%</b>
General Fund Net Allocation	0	0	27,000		<b>25,000</b>	
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>346,249</b>		<b>484,600</b>	<b>40.0%</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>	<b>4,960</b>		<b>5,000</b>	<b>0.8%</b>

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## BUDGET SUMMARY - GENERAL FUND

May 19, 2006

	<i>Actual</i> 2004-05	<i>Adopted</i> Budget 2005-06	<i>Projected</i> 2005-06	<i>%</i> Variance 05-06	<i>Adopted</i> Budget 2006-07	<i>% Change</i> <i>Projected</i> 05-06
Property Taxes	183,295	<b>97,500</b>	97,500	0.0	<b>557,000</b>	471.3%
Title Transfer Fees	33,900	<b>28,000</b>	19,100	-31.8	<b>20,400</b>	6.8
Project Reimbursement	(391)	<b>4,000</b>	2,270	-43.3	<b>4,000</b>	76.2
CIA Ditch Admin Service Charges	1,800	<b>1,800</b>	(123)	-106.9	<b>1,800</b>	-1557.7
Other	44,736	<b>2,500</b>	1,043	-58.3	<b>1,200</b>	15.1
<b>Total Operating Revenues</b>	<b>263,340</b>	<b>133,800</b>	<b>119,789</b>	<b>-10.5%</b>	<b>584,400</b>	<b>387.9%</b>

### Expenditures:

	<i>Actual</i>	<i>05-06 Budget</i>	<i>Projected</i>		<i>06-07 Budget</i>	
Wages	372,170	<b>387,500</b>	343,430	-11.4%	<b>394,100</b>	14.8%
Employers Costs	145,085	<b>170,000</b>	153,931	-9.5%	<b>181,300</b>	17.8%
Insurance	58,702	<b>62,000</b>	55,734	-10.1%	<b>60,000</b>	7.7%
Information Systems Maintenance	36,434	<b>40,000</b>	52,529	31.3%	<b>45,000</b>	-14.3%
Community Communications	28,193	<b>24,000</b>	27,804	15.9%	<b>30,000</b>	7.9
Director Meeting Stipends	21,700	<b>24,000</b>	22,352	-6.9%	<b>24,000</b>	7.4%
Legal	22,036	<b>18,000</b>	37,397	107.8	<b>24,000</b>	-35.8
Office Supplies	20,088	<b>21,000</b>	28,121	33.9	<b>21,000</b>	-25.3
Building/Grounds Maintenance	15,399	<b>20,000</b>	17,047	-14.8	<b>20,000</b>	17.3
Postage	15,654	<b>15,500</b>	13,803	-10.9	<b>16,000</b>	15.9
Telephones	9,902	<b>10,000</b>	8,324	-16.8	<b>10,000</b>	20.1
Contingency	40,343	<b>10,000</b>	34,200	242.0	<b>10,000</b>	-70.8
Audit	5,874	<b>5,900</b>	5,874	-0.4	<b>10,000</b>	70.2
Consulting	3,756	<b>8,500</b>	13,559	59.5	<b>10,000</b>	-26.3
Memberships	7,101	<b>8,000</b>	9,377	17.2	<b>9,000</b>	-4.0
Training/Safety	6,073	<b>7,500</b>	5,954	-20.6	<b>7,500</b>	26.0
Power	5,543	<b>7,000</b>	6,560	-6.3	<b>7,000</b>	6.7
Meetings	7,358	<b>7,000</b>	4,590	-34.4	<b>7,000</b>	52.5
Director Expense Reimbursement	6,112	<b>6,000</b>	10,153	69.2	<b>6,000</b>	-40.9
Vehicle Fuel	2,136	<b>3,400</b>	2,791	-17.9	<b>3,000</b>	7.5
Equipment Maint	1,990	<b>2,400</b>	2,187	-8.9	<b>3,000</b>	37.2
Election Costs	3,056	<b>0</b>	0	0.0	<b>3,000</b>	
Mail Machine Lease	2,813	<b>4,000</b>	1,778	-55.5	<b>2,000</b>	12.5
Copy Machine Maintenance	1,678	<b>2,000</b>	1,945	-2.7	<b>2,000</b>	2.8
Vehicle Maint	576	<b>2,000</b>	151	-92.4	<b>500</b>	
Clerical Services	4,406	<b>0</b>	52,304		<b>0</b>	-100.0
Other	8,921	<b>9,000</b>	10,064	11.8	<b>10,000</b>	-0.6
<b>Total Operating Expenses</b>	<b>853,100</b>	<b>874,700</b>	<b>921,962</b>	<b>5.4%</b>	<b>915,400</b>	<b>-0.7%</b>

**Overage(Deficit) (589,761) (740,900) (802,172) 8.3% (331,000) -58.7%**

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## POSITION LISTING

05/19/06

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	APPROVED	APPROVED	APPROVED	APPROVED	APPROVED	APPROVED
<b>ADMIN DEPT.</b>						
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
<b>DEPT. SUBTOTAL</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>WATER/SEWER DEPT.</b>						
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	1.0	1.0	1.0
PLANT OPERATOR I, II, III	4.0	4.0	5.0	4.0	4.0	4.0
EQUIPMENT MECHANIC	1.0	1.0	1.0	1.0	1.0	1.0
UTILITIES SUPERVISOR	1.0	1.0	1.0	1.0	1.0	1.0
UTILITY WORKER I, II	3.0	3.0	3.0	3.0	3.0	3.0
TEMP/PT UTILITY WORKER	1.0	1.0	1.0	1.0	1.0	1.0
INTERN OPERATOR	0.0	0.0	0.0	0.0	0.0	1.0
<b>DEPT. SUBTOTAL</b>	<b>11.0</b>	<b>11.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>13.0</b>
<b>SECURITY DEPT.</b>						
CHIEF	1.0	1.0	1.0	1.0	1.0	1.0
SERGEANT-PATROL	2.0	2.0	2.0	1.0	1.0	1.0
PATROL OFFICER	2.0	2.0	2.0	3.0	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	1.0	1.0	1.0	1.0	1.0
<b>DEPT. SUBTOTAL</b>	<b>15.5</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>
<b>TOTALS</b>	<b>32.5</b>	<b>33.0</b>	<b>34.0</b>	<b>34.0</b>	<b>34.0</b>	<b>35.0</b>

 This area indicates a change.

	A	B	C	D
1	Description		Parcel Number	Acreage
2	<b>Undeveloped Residential</b>			
3				
4	<b>Undeveloped Residential</b>			
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	<b>Developed Commercial</b>			
20				
21	<b>Murieta Plaza</b>	073-0460-017		6.544
22	<b>RM Country Store / Burger King</b>	073-0460-009		1.510
23	<b>RM Airport</b>	073-0180-014		76.280
24	<b>Mini-Storage</b>			
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	<b>RMCC areas</b>			
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	<b>RMA Maint Site</b>	073-0190-046		5.000
42	<b>RMA Stonehouse Park Site</b>	073-0190-046		21.190
43	<b>Business Park 1</b>			
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	<b>Catholic Church Site</b>	073-0480-018		2.640
48	<b>Van Vleck Ranch</b>	073-0180-025		18.100
49	<b>RMTC Training Center</b>			
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	<b>Equine Complex</b>			
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	<b>Fire Station Building</b>	073-0460-013		0.744
58				
59	<b>Undeveloped Commercial</b>			
60				
61	<b>RMTC Site by CSD Admin Bldg</b>	073-0180-020		39.810
62	<b>Anderson</b>			
63	Lookout Gazebo	073-0460-002		0.007
64	Lookout Hill	073-0460-014		17.930
65	<b>PTF Driving Range/Parking Lot</b>	073-0190-098		12.580
66	<b>PTF Undeveloped Commercial</b>			
67	South of Cosumnes	073-0180-009		1.000
68	Murieta Drive & Cantova Way	073-0450-007		0.280
69	<b>Murieta Gardens Shopping Center</b>	073-0470-003		52.790

## Rancho Murieta Community Services District 2006-07 Capital Projects List

19-May-06

Project Number	Est Qtr	Project Description	Budget Amount	Funding Source	Life Years	Status
<b>Water / Sewer Department</b>						
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 & Floc 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	
12	04-08-2	Easement Hydro-Jetter Machine	30,000	Capital Improvement Reserves	10	
13	05-01-1	1st Dam Maintenance Road Grading	50,000	Capital Improvement Reserves	20	
14	05-02-2	Rebuild Lab Shelves in WWTP	15,000	Replacement Reserves - Sewer	5	
15	05-03-2	3B Lift Station Electrical Panel Modifications	25,000	Replacement Reserves - Sewer	15	
16	05-04-2	Cantova Lift Station Electrical Panel Modifications	40,000	Replacement Reserves - Sewer	15	
18	05-06-1	Granlees Site Access Restriction Improvements	110,000	Capital Improvement Reserves	20	
19	05-07-2	Storm Water NPDES Permit	50,000	Unrestricted Cash	N/A	
20	05-08-1	Primary M and I Water Permit Extensions	75,000	Capital Improvement Reserves	N/A	
21	05-09-2	Head Works for WRP	50,000	Capital Improvement Reserves	20	
22	05-10-1	1st Dam Piezometers (Monitoring Wells) - Rehabilitation	40,000	Replacement Reserves - Sewer	10	
23	05-11-2	WWRP Underground Fuel Tank Decommission	10,000	Replacement Reserves - Sewer	N/A	
24	06-03-1	Granlees Dam Improvements	90,000	Replacement Reserves	20	
25	06-02-2	4" diameter Trailer-mounted Pump	6,500	Capital Improvement Fees	10	
26	06-04-2	Main Lift North	129,000	Replacement Reserves - Sewer	15	
27	06-05-2	F-350 Truck	34,000	Capital Improvement Fees	5	
<b>Department Subtotal</b>			<b>\$ 1,879,500</b>			

### Security Department

28	05-12-3	1st Wireless Network Site Survey, Acquisition & Startup Costs	100,000	Capital Improvement Reserves	15	
29	05-13-3	1st South Gate Window Remodel	30,000	Capital Improvement Reserves	10	
30	05-14-3	3rd Replace Patrol Vehicle	25,000	Security Replacement Reserves	4	
31	05-15-3	3rd ABDI Program Upgrades/Licenses	20,000	Capital Improvement Reserves	5	

**Rancho Murieta Community Services District**  
**2006-07 Capital Projects List**

32	06-01-3	Security radio replacement/upgrade	12,000	Security Replacement Reserves	10
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<b>Department Subtotal</b>	<b>\$</b>	<b>187,000</b>
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**Admin Department**

33	02-11-4	Improvements to Admin Entrance & New Property	650,000	Capital Improvement Reserves	25
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34	04-12-4	Records Storage Vault	20,000	Capital Improvement Reserves	25
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35	04-13-4	Boardroom Chairs and Staff Office Chairs - (20 @ \$600)	12,000	Replacement Reserves - Water/Sewer/Sec	8
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<b>Department Subtotal</b>	<b>\$</b>	<b>682,000</b>
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<b>2005-06 Grand Totals</b>	<b>\$</b>	<b>2,748,500</b>
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**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