



**2007-08
FISCAL YEAR
ANNUAL BUDGET
RANCHO MURIETA COMMUNITY SERVICES DISTRICT**

RESOLUTION # 2007-03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT
APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2007-08**

WHEREAS, District departments have submitted estimates of budget requirements for Fiscal Year 2007-08 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 2007-08; and

BE IT RESOLVED AND ORDERED that the proposed budget for Fiscal Year 2007-08, 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 2007-08; and

BE IT FURTHER RESOLVED AND ORDERED that a public hearing has been conducted for the budget for the Fiscal Year 2007-08 on May 16, 2007 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 2007-08 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 16th day of May, 2007, by the following vote on roll call:

AYES: *Kuntz, Taylor, Belton, Kjome, Pasek*

NOES: *None*

ABSENT: *None*

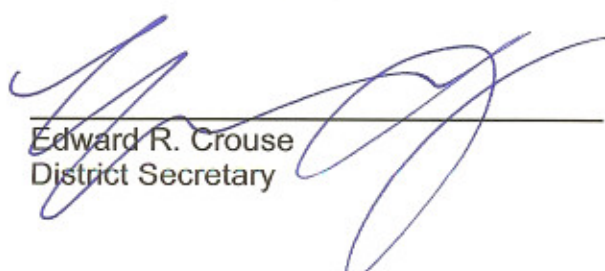
ABSTAIN: *None*



Wayne W. Kuntz, 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
- Solid waste collection

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 2006-01 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

Residential Metered Lot

	Current Monthly Rates July 1, 2006	Adopted Monthly Rates July 1, 2007	% Change
Water			
Average Usage in CF	1954		
Averaged over 12 months			
old rate (\$18.90 Flat rate + .0084 Usage)	35.31	40.38	14%
new rate (\$22.40 Flat rate + .0092 Usage)			
Sewer	27.85	31.58	13%
Solid Waste (avg. 64 Gallon Container)	16.00	17.48	9%
Security Tax (Maximum Tax Ceiling \$23.43)	21.00	21.00	0%
Drainage Tax (Maximum Tax Ceiling \$4.12)	3.88	4.00	3%
	\$104.04	\$114.44	
% Change over prior year	0.0%	10%	


Murieta Village Lot

Water			
Average Usage in CF	643		
Averaged over 12 months			
old rate (\$18.90 Flat rate + .0084 Usage)	24.30	28.32	17%
new rate (\$22.40 Flat rate + .0092 Usage)			
Sewer	21.06	24.01	14%
Solid Waste (avg. 64 Gallon Container)	16.00	17.48	9%
Security Tax (Maximum Tax Ceiling \$5.65)	4.64	4.64	0%
Drainage Tax (Maximum Tax Ceiling \$2.75)	2.58	2.66	3%
	\$68.58	\$77.11	
% Change over prior year	0.0%	12%	

Vacant or Unmetered Lot

Security Tax (Maximum Tax Ceiling \$18.75)	14.70	14.70	0%
* 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 \$4.12)	3.88	4.00	3%
	\$20.24	\$20.36	
% Change over prior year	0.0%	1%	

* 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

September 18, 2007

	<i>Actual</i> 2005-06	<i>Adopted</i> Budget 2006-07	<i>Projected</i> 2006-07	<i>%</i> Variance 06-07	<i>Adopted</i> Budget 2007-08	<i>% Change</i> Projected 06-07
Revenues:						
Service Charges	3,371,307	3,427,020	3,444,517	0.5%	3,703,090	7.5%
Property Taxes	97,500	557,000	556,800	0.0	568,000	2.0
Interest Earnings	3,590	5,950	5,602	-5.8	5,890	5.1
Other Charges / Reimbursements	147,810	102,922	107,138	4.1	85,780	-19.9
Total Revenues:	3,620,206	4,092,892	4,114,057	0.5%	4,362,760	6.0%
Expenditures:						
Total Operating Expenses:	3,749,367	3,958,800	4,043,685	2.1%	4,338,600	7.3%
<i>Initial Overage (Deficit)</i>	<i>(129,161)</i>	<i>134,092</i>	<i>70,372</i>	-47.5	24,160	-65.7
<i>Trans from Misc Reserves</i>	<i>60,616</i>	<i>0</i>	<i>492,027</i>	0.0	<i>0</i>	-100.0
<i>Trans from Rate Stab. Fund</i>	<i>0</i>	<i>0</i>	<i>0</i>	0.0	<i>0</i>	0.0
Net Income (Loss)	(68,545)	134,092	562,399	319.4	24,160	-95.7
<i>Rate Transfers to Repl Reserves</i>	<i>0</i>	<i>223,000</i>	<i>223,000</i>	0.0	232,000	4.0
<i>Add'l Transfers to Repl Reserves</i>	<i>0</i>	<i>0</i>	<i>0</i>	0.0	<i>0</i>	0.0
Depreciation	987,010	996,000	982,076	-1.4%	996,900	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, reserves were restored partially July 1, 2006

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SECURITY FUND

September 18, 2007

	<i>Actual</i>	<i>Adopted</i>		<i>%</i>	<i>Adopted</i>	<i>% Change</i>
	<i>2005-06</i>	<i>Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>Budget</i>	<i>Projected</i>
		<i>2006-07</i>	<i>2006-07</i>	<i>06-07</i>	<i>2007-08</i>	<i>06-07</i>

Revenues:

Residential Special Taxes	789,244	792,000	790,979	-0.1%	793,000	0.3%
Commercial Special Taxes	122,108	122,400	121,170	-1.0	122,000	0.7
Late Charges	20,981	19,000	22,807	20.0	19,000	-16.7
Title Transfer Fees	10,000	9,600	3,700	-61.5	9,600	159.5
Bar Code Income	7,205	7,100	7,190	1.3	7,100	-1.3
Fines, Enforcement	4,100	3,600	2,575	-28.5	4,000	55.3
Special Events Permits	1,863	1,500	2,179	45.3	1,600	-26.6
Interest Income	552	500	436	-12.8	500	14.7
Misc	1,142	1,100	1,152	4.7	1,100	-4.5
Operating Revenues	957,195	956,800	952,188	-0.5%	957,900	0.6%

Expenditures:

Security Gates	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
Wages	210,324	229,000	206,566	-9.8%	238,000	15.2%
Employers Costs	122,905	130,000	108,236	-16.7	138,000	27.5
Information Systems Maint	3,075	5,000	2,800	-44.0	5,000	78.6
Equipment Repairs	7,542	3,300	4,756	44.1	3,300	-30.6
Bar Codes	5,390	3,000	2,770	-7.7	3,000	8.3
Telephones	3,070	2,700	4,252	57.5	3,000	-29.4
Building Maint	2,395	2,400	3,710	54.6	2,400	-35.3
Power	2,368	2,400	2,563	6.8	2,400	-6.4
Uniforms	831	2,400	1,745	-27.3	2,400	37.5
Supplies	1,702	2,000	1,800	-10.0	2,000	11.1
Training/Safety	443	1,000	831	-16.9	1,000	20.3
Other	2,823	3,000	3,143	4.8	3,000	-4.5
Subtotals	362,868	386,200	343,172	-11.1%	403,500	17.6%

Security Patrol	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
Wages	181,534	191,900	180,073	-6.2%	204,000	13.3%
Employers Costs	111,454	110,300	106,623	-3.3	121,800	14.2
Vehicle Fuel	12,404	12,000	12,431	3.6	14,400	15.8
Off Duty Sheriff Patrol	4,841	6,000	6,266	4.4	6,000	-4.2
Vehicle Maint.	6,104	5,400	5,655	4.7	5,400	-4.5
Information Systems Maint	1,200	4,200	4,200	0.0	4,200	0.0
Training/Safety	1,181	3,000	1,499	-50.0	3,000	100.1
Safety Center	4,197	3,000	4,731	57.7	3,000	-36.6
Uniforms	1,621	2,400	2,225	-7.3	2,400	7.9
Telephones	1,340	2,100	1,936	-7.8	2,100	8.5
Equipment Repairs	531	1,100	700	-36.4	1,100	57.1
Supplies	1,505	1,000	1,187	18.7	1,000	-15.8
Other	1,876	2,000	2,267	13.4	2,000	-11.8
Subtotals	329,786	344,400	329,793	-4.2%	370,400	12.3%

BUDGET SUMMARY - SECURITY FUND

September 18, 2007

	<i>Actual</i> 2005-06	<i>Adopted</i> Budget 2006-07	<i>Projected</i> 2006-07	<i>%</i> Variance 06-07	<i>Adopted</i> Budget 2007-08	<i>% Change</i> Projected 06-07
Security Administration						
	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
Wages	27,363	29,800	28,721	-3.6%	33,200	15.6%
Employers Costs	17,832	17,800	18,527	4.1	20,400	10.1
Insurance	5,175	6,000	6,390	6.5	6,000	-6.1
Legal/Consulting	18,167	2,800	2,510	-10.4	2,800	11.6
Supplies	3,007	1,800	1,569	-12.8	1,800	14.7
Telephones	1,036	1,500	1,248	-16.8	1,500	20.2
Information System Maint	600	1,200	700	-41.7	1,200	71.4
Training/Safety	1,097	1,200	700	-41.7	1,200	71.4
Travel/Meetings	206	800	800	0.0	800	0.0
Uniforms	293	700	700	0.0	700	0.0
Bad Debts	1,477	600	300	-50.0	600	100.0
Equipment Maint	100	500	500	0.0	600	20.0
Other	215	600	406	-32.3	600	47.8
Subtotals	76,568	65,300	63,071	-3.4%	71,400	13.2%
Operating Expenses	769,222	795,900	736,036	-7.5%	845,300	14.8%
General Fund Net Allocation	165,887	65,484	73,165	11.7	90,479	23.7
Total Expenses	935,109	861,384	809,200	-6.1%	935,779	15.6%
Initial Overage(Deficit)	22,087	95,416	142,988	49.9%	22,121	-84.5%
<i>Transfer from Misc Reserves</i>	<i>7,218</i>	<i>0</i>	<i>29,698</i>		<i>0</i>	
<i>Transfer from Rate Stab Resr</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>	
Net Income (Loss)	29,305	95,416	172,686	81.0%	22,121	-87.2%
Depreciation	35,969	36,000	38,043	5.7%	36,900	-3.0%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - WATER FUND

September 18, 2007

	<i>Actual</i> 2005-06	<i>Adopted</i> Budget 2006-07	<i>Projected</i> 2006-07	<i>%</i> Variance 06-07	<i>Adopted</i> Budget 2007-08	<i>% Change</i> Projected 06-07
Revenues:						
Residential Sales	1,021,338	985,000	994,361	1.0%	1,088,000	9.4%
Commercial Sales	124,994	108,000	118,388	9.6	120,000	1.4
Other Sales	7,789	7,800	7,689	-1.4	7,150	-7.0
Availability Fees	620	370	0	-100.0	370	0.0
Late Charges	10,437	9,300	9,152	-1.6	9,600	4.9
Telephone Line Contracts	4,482	5,060	5,034	-0.5	5,000	-0.7
Meter Installation Fees	11,120	4,000	3,600	-10.0	4,080	13.3
Interest Income	2,239	1,770	1,835	3.7	1,800	-1.9
Inspection Fees	2,910	1,300	1,265	-2.7	1,600	26.5
Project Reimbursement	0	0	0	0.0	0	0.0
Other	2,312	1,800	2,700	50.0	2,000	-25.9
Operating Revenues	1,188,240	1,124,400	1,144,024	1.7%	1,239,600	8.4%

Expenditures:

Water Source of Supply	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
Wages	9,363	21,400	14,431	-32.6%	24,000	66.3%
Employers Costs	3,968	10,200	6,406	-37.2%	11,000	71.7%
Power	32,698	40,000	38,388	-4.0	40,000	4.2
Dam Inspection	30,150	32,600	32,600	0.0	32,600	0.0
Chemicals	12,500	13,000	0	-100.0	10,000	10.000
Maint/Repairs	7,000	8,000	8,228	2.9	7,000	-14.9
Equipment Rental	3,164	3,200	3,088	-3.5	1,000	-67.6
Supplies	586	600	0	-100.0	600	600.0
Other	200	300	300	0.0	1,000	233.3
Subtotals	99,629	129,300	103,441	-20.0%	127,200	23.0%

Water Treatment	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
Wages	74,612	75,300	73,246	-2.7%	82,700	12.9%
Employers Costs	33,931	35,800	38,477	7.5%	39,400	2.4%
Power	68,327	75,800	74,646	-1.5	75,000	0.5
Chemicals	33,312	41,400	59,473	43.7	60,000	0.9
Maint/Repairs	27,077	36,600	32,393	-11.5	35,000	8.0
Lab Tests	0	16,500	11,429	-30.7	16,500	44.4
Equipment Rental	2,250	2,000	2,063	3.2	2,000	-3.1
Supplies	3,630	2,000	1,264	-36.8	2,000	58.2
Other	1,199	1,200	18,375	1431.3	3,000	-83.7
Subtotals	244,338	286,600	311,366	8.6%	315,600	1.4%

Water Transmission & Distr	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
Wages	108,912	140,000	125,985	-10.0%	153,600	21.9%
Employers Costs	50,176	66,600	58,491	-12.2%	73,300	25.3%
Maint/Repairs	33,299	30,000	31,779	5.9	24,000	-24.5

BUDGET SUMMARY - WATER FUND

September 18, 2007

	<i>Actual</i> 2005-06	<i>Adopted</i> Budget 2006-07	<i>Projected</i> 2006-07	% Variance 06-07	<i>Adopted</i> Budget 2007-08	% Change Projected 06-07
Meters/Box/Valve	22,180	25,000	28,782	15.1	25,000	-13.1
Power	23,093	25,000	24,720	-1.1	32,000	29.4
Lab Tests	18,423	20,000	22,144	10.7	26,000	17.4
Equipment Rental	11,000	12,000	9,215	-23.2	10,000	8.5
Supplies	1,533	2,000	2,539	27.0	4,000	57.5
Other	0	1,200	700	-41.7	1,200	71.4
Subtotals	268,617	321,800	304,355	-5.4%	349,100	14.7%

Water Administration	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	Variance	<i>07-08 Budget</i>	Variance
Wages	79,964	91,300	74,114	-18.8%	100,800	36.0%
Employers Costs	37,152	43,500	36,621	-15.8	47,800	30.5
Permits	16,584	15,000	24,465	63.1	20,000	-18.3
Equipment Maint	9,675	10,500	9,519	-9.3	10,000	5.1
Legal/Consulting	92,782	10,000	14,627	46.3	15,000	2.6
Vehicle Fuel	10,058	9,500	11,233	18.2	11,500	2.4
Training/Safety	8,037	9,000	10,033	11.5	9,500	-5.3
Regional Water Authority	4,300	6,000	3,644	-39.3	6,000	64.7
Central Ground Water Authority	0	6,000	6,000	0.0	6,000	0.0
Supplies	8,164	6,000	5,625	-6.3	6,000	6.7
Telephones	5,541	5,500	5,387	-2.1	6,000	11.4
Information Systems Maint	40	5,000	3,325	-33.5	5,000	50.4
Vehicle Maint.	5,550	5,000	3,698	-26.0	5,000	35.2
Tools	4,415	5,000	2,910	-41.8	4,000	37.5
CIA Ditch Operations	3,000	3,000	2,000	-33.3	3,000	50.0
Uniforms	3,098	3,000	2,994	-0.2	3,000	0.2
Conservation	1,868	2,400	1,400	-41.7	2,000	42.9
Travel/Meetings	2,042	2,000	2,475	23.8	2,000	-19.2
Bad Debts	0	1,000	938	-6.2	1,200	27.9
Building Maint	1,074	1,000	1,130	13.0	2,000	77.0
Other	9,989	7,000	9,992	42.7	8,000	-19.9
Subtotals	303,334	246,700	232,130	-5.9%	273,800	18.0%

Operating Expenses	915,918	984,400	951,293	-3.4%	1,065,700	12.0%
General Fund Net Alloc	317,045	125,154	139,833	11.7	172,925	23.7
Total Expenses	1,232,963	1,109,554	1,091,126	-1.7%	1,238,625	13.5%

Initial Overage(Deficit)	(44,723)	14,846	52,898	256.3%	975	-98.2%
<i>Transfer from Misc Reserves</i>	<i>53,398</i>	<i>0</i>	<i>960</i>		<i>0</i>	
<i>Transfer from Rate Stab Resr</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>	
Net Income (Loss)	8,675	14,846	53,858		975	

Depreciation	423,532	432,000	422,118	-2.3%	432,000	2.3%
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RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SEWER FUND

September 18, 2007

	<i>Actual</i>	<i>Adopted</i>		<i>%</i>	<i>Adopted</i>	<i>% Change</i>
	<i>2005-06</i>	<i>Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>Budget</i>	<i>Projected</i>
		<i>2006-07</i>	<i>2006-07</i>	<i>06-07</i>	<i>2007-08</i>	<i>06-07</i>

Revenues:

Residential Service	768,835	690,000	696,653	1.0%	792,000	13.7
Commercial Service	68,679	80,400	76,260	-5.1	92,000	20.6
Availability Fees	660	370	370	0.0	370	0.0
Late Charges	0	9,000	8,853	-1.6	9,000	1.7
Interest Income	370	3,230	3,086	-4.5	3,190	3.4
Project Reimbursement	8,853	2,382	2,030	-14.8	2,000	-1.5
Inspection Fees	3,086	780	766	-1.8	700	-8.6
Stonehouse Lease	0	0	0	0.0	0	0.0
Other	2,030	0	0	0.0	0	0.0
Operating Revenues	852,512	786,162	788,018	0.2%	899,260	14.1%

Expenditures:

Sewer Collection	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
Wages	44,085	75,300	70,677	-6.1%	82,800	17.2%
Employers Costs	19,895	35,800	32,227	-10.0%	39,400	22.3%
Power	15,281	16,000	15,505	-3.1%	16,000	3.2
Maint/Repairs	43,490	23,000	22,680	-1.4	28,100	23.9
Equipment Rental	3,288	4,000	6,097	52.4	4,000	-34.4
Supplies	2,340	2,000	1,120	-44.0	5,000	346.4
Other	6,938	3,000	2,000	-33.3	2,000	0.0
Subtotals	135,317	159,100	150,306	-5.5%	177,300	18.0%

Sewer Treatment & Disposal	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
Wages	93,754	80,600	95,923	19.0%	88,800	-7.4%
Employers Costs	43,143	38,300	43,522	13.6%	41,900	-3.7%
Power	102,347	112,300	137,686	22.6	140,000	1.7
Maint/Repairs	26,084	43,500	54,023	24.2	46,000	-14.9
Chemicals	68,317	70,000	74,697	6.7	80,000	7.1
Lab Tests	36,827	60,000	45,674	-23.9	55,000	20.4
Supplies	2,982	3,000	3,720	24.0	3,000	-19.4
Equipment Rental	3,246	3,000	3,563	18.8	3,000	-15.8
Other	99	600	600	0.0	600	0.0
Subtotals	376,799	411,300	459,408	11.7%	458,300	-0.2%

BUDGET SUMMARY - SEWER FUND

September 18, 2007

	<i>Actual</i> 2005-06	<i>Adopted</i> Budget 2006-07	<i>Projected</i> 2006-07	<i>%</i> Variance 06-07	<i>Adopted</i> Budget 2007-08	<i>% Change</i> Projected 06-07
Sewer Administration						
	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
Wages	4,489	10,800	7,891	-26.9%	12,000	52.1%
Employers Costs	1,988	4,900	3,407	-30.5	6,000	76.1
Equipment Maint	13,322	15,000	17,943	19.6	17,000	-5.3
Vehicle Fuel	10,360	11,000	12,109	10.1	14,000	15.6
Permits	11,229	10,000	21,492	114.9	24,000	11.7
Legal/Consulting	165,793	10,000	55,112	451.1	16,000	-71.0
Training/Safety	5,000	8,000	3,393	-57.6	6,000	76.8
Supplies	5,080	6,000	5,182	-13.6	6,000	15.8
Information Systems Maint	40	5,000	3,216	-35.7	5,000	55.5
Vehicle Maint.	4,143	5,000	3,391	-32.2	5,500	62.2
Tools	3,819	5,000	2,800	-44.0	4,000	42.9
Telephones	5,248	5,000	4,991	-0.2	5,000	0.2
Uniforms	2,762	3,400	3,164	-6.9	3,400	7.5
Travel/Meetings	1,742	2,000	2,184	9.2	2,000	-8.4
Building Maint	1,074	1,200	1,144	-4.7	1,200	4.9
Bad Debts	938	1,000	650	-35.0	1,200	84.6
Other	5,827	5,400	5,915	9.5	3,000	-49.3
Subtotals	242,852	108,700	153,984	41.7%	131,300	-14.7%
Operating Expenses	754,968	679,100	763,698	12.5%	766,900	0.4%
General Fund Net Allocation	242,629	95,778	107,012	11.7	132,336	23.7
Total Expenses	997,597	774,878	870,710	12.4%	899,236	3.3%
Initial Overage(Deficit)	(145,085)	11,284	(82,692)	-832.8%	24	-100.0%
<i>Transfer from Misc Reserve:</i>	0	0	461,369		0	
<i>Transfer from Rate Stab Res:</i>	0	0	0		0	
Net Income (Loss)	(145,085)	11,284	378,677		24	
Depreciation	527,509	528,000	521,915	-1.2	528,000	1.2

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - DRAINAGE FUND

September 18, 2007

	<i>Actual</i> 2005-06	<i>Adopted</i> Budget 2006-07	<i>Projected</i> 2006-07	<i>%</i> Variance 06-07	<i>Adopted</i> Budget 2007-08	<i>% Change</i> Projected 06-07
Revenues:						
<i>Residential Special Taxes</i>	126,243	126,480	126,132	-0.3	130,200	3.2
<i>Commercial Special Taxes</i>	24,588	24,600	24,595	0.0	26,000	5.7
Interest Income	429	450	245	-45.6	400	63.3
Inspection Fees	0	0	0	0.0	0	0.0
Other	0	0	0	0.0	0	0.0
Operating Revenues	151,260	151,530	150,972	-0.4%	156,600	3.7%
Expenditures:						
	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>		<i>07-08 Budget</i>	<i>Variance</i>
Wages	48,802	42,900	51,480	20.0	48,000	-6.8
Employers Costs	22,273	20,500	24,077	17.4	22,400	-7.0
MS4 Permit	0	18,000	18,000	0.0	10,000	-44.4
Power	12,568	13,000	15,145	16.5	15,500	2.3
Chemicals	4,900	6,000	13,254	120.9	14,500	9.4
Maint/Repairs	5,394	6,000	15,551	159.2	6,000	-61.4
Equipment Rental	4,288	6,000	6,000	0.0	4,000	-33.3
Improvements	3,188	5,000	4,367	-12.7	5,000	14.5
Legal/Consulting	4,570	5,000	5,000	0.0	2,000	-60.0
Bad Debts	600	0	0	0.0	0	0.0
Other	1,500	2,000	1,400	-30.0	2,000	42.9
Subtotals	108,083	124,400	154,274	24.0%	129,400	-16.1%
Operating Expenses	108,083	124,400	154,274	24.0%	129,400	-16.1%
General Fund Net Allocation	49,611	19,584	21,881	11.7	27,059	23.7
Total Expenses	157,694	143,984	176,155	22.3%	156,459	-11.2%
Net Income (Loss)	(6,434)	7,546	(25,183)	-433.7%	141	-100.6%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SOLID WASTE FUND

September 18, 2007

	<i>Actual</i> 2005-06	<i>Adopted</i> <i>Budget</i> 2006-07	<i>Projected</i> 2006-07	<i>%</i> <i>Variance</i> 06-07	<i>Adopted</i> <i>Budget</i> 2007-08	<i>% Change</i> <i>Projected</i> 06-07
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Revenues:

Solid Waste Charges	316,209	489,600	487,920	-0.3	532,000	9.0
Other	35,000	0	0	0.0	0	0.0
Operating Revenues	351,209	489,600	487,920	-0.3	532,000	9.0%

Expenditures:

	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>	<i>Variance</i>	<i>07-08 Budget</i>	<i>Variance</i>
CWRS Contract	279,215	429,600	428,149	-0.3	450,500	5.2
Sac. County Admin. Fee	40,034	30,000	35,410	18.0	30,600	-13.6
Consulting	0	0	0	0.0	5,000	5000.0
HHW Event	0	0	17,000	1000.0	20,000	17.6
Bad Debts	0	0	0	0.0	0	0.0
Total Expenses	319,249	459,600	480,559	4.6	506,100	5.3%
Operating Expenses	319,249	459,600	480,559	4.6	506,100	5.3%
General Fund Net Allocation	27,000	25,000	25,000	0.0	25,000	0.0%
Total Expenses	346,249	484,600	505,559	4.3	531,100	5.1%
Net Income (Loss)	4,960	5,000	(17,639)	-452.8	900	-105.1%

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - GENERAL FUND

September 18, 2007

	<i>Actual</i> 2005-06	<i>Adopted</i> Budget 2006-07	<i>Projected</i> 2006-07	<i>%</i> Variance 06-07	<i>Adopted</i> Budget 2007-08	<i>% Change</i> Projected 06-07
Property Taxes	97,500	557,000	556,800	0.0	568,000	2.0%
Title Transfer Fees	19,100	20,400	4,200	-79.4	2,400	-42.9
Project Reimbursement	2,270	4,000	3,368	-15.8	4,000	18.8
CIA Ditch Admin Service Charges	(123)	1,800	1,800	0.0	1,800	0.0
Other	1,043	1,200	24,767	1963.9	1,200	-95.2
Total Operating Revenues	119,789	584,400	590,935	1.1%	577,400	-2.3%

Expenditures:

	<i>Actual</i>	<i>06-07 Budget</i>	<i>Projected</i>		<i>07-08 Budget</i>	
Wages	343,430	394,100	399,977	1.5%	424,400	6.1%
Employers Costs	153,931	181,300	173,937	-4.1%	192,600	10.7%
Insurance	55,734	60,000	62,184	3.6%	64,800	4.2%
Information Systems Maintenance	52,529	45,000	70,686	57.1%	90,000	27.3%
Community Communications	27,804	30,000	27,441	-8.5%	30,000	9.3
Director Meeting Stipends	22,352	24,000	21,320	-11.2%	24,000	12.6%
Legal	37,397	24,000	40,080	67.0	40,000	-0.2
Office Supplies	28,121	21,000	22,792	8.5	22,800	0.0
Building/Grounds Maintenance	17,047	20,000	18,012	-9.9	19,800	9.9
Postage	13,803	16,000	15,835	-1.0	16,000	1.0
Telephones	8,324	10,000	8,296	-17.0	10,000	20.5
Contingency	34,200	10,000	5,810	-41.9	10,000	72.1
Audit	5,874	10,000	10,000	0.0	12,000	20.0
Consulting	13,559	10,000	6,093	-39.1	9,900	62.5
Memberships	9,377	9,000	7,587	-15.7	9,000	18.6
Training/Safety	5,954	7,500	7,849	4.7	7,900	0.6
Power	6,560	7,000	7,121	1.7	7,200	1.1
Meetings	4,590	7,000	7,217	3.1	7,200	-0.2
Director Expense Reimbursement	10,153	6,000	7,018	17.0	7,000	-0.3
Vehicle Fuel	2,791	3,000	2,700	-10.0	3,000	11.1
Equipment Maint	2,187	3,000	2,009	-33.0	3,000	49.3
Election Costs	0	3,000	3,050	1.7	0	-100.0
Mail Machine Lease	1,778	2,000	1,948	-2.6	2,100	7.8
Copy Machine Maintenance	1,945	2,000	1,619	-19.1	1,800	11.2
Vehicle Maint	151	500	456	-8.8	500	9.6
Clerical Services	52,304	0	15,238	150.0	0	-100.0
Other	10,064	10,000	11,551	15.5	10,200	-11.7
Total Operating Expenses	921,962	915,400	957,826	4.6%	1,025,200	7.0%

Overage(Deficit)	(802,172)	(331,000)	(366,891)	10.8%	(447,800)	22.1%
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	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
2007-08 Capital Projects List

18-Sep-07

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	03-06-2	Security Access System - Water & Wastewater Facilities	40,000	Replacement Reserves - Water / Sewer	10	
7	03-07-1	Wastewater PLC upgrade	30,000	Capital Improvement Reserves	10	
8	04-04-2	Main Lift South Diesel Tank Replacement	80,000	Replacement Reserves - Sewer	20	
9	04-08-2	Easement Hydro-Jetter Machine	30,000	Capital Improvement Reserves	10	
10	05-01-1	1st Dam Maintenance Road Grading	50,000	Capital Improvement Reserves	20	
11	05-06-1	Granlees Site Access Restriction Improvements	110,000	Capital Improvement Reserves	20	
12	05-07-2	Storm Water NPDES Permit	50,000	Unrestricted Cash	N/A	
13	05-09-2	Sewer Pond 1 cleaning	50,000	Capital Improvement Reserves	20	
14	05-10-1	1st Dam Piezometers (Monitoring Wells) - Rehabilitation	40,000	Replacement Reserves - Sewer	10	
15	06-03-1	Granlees Dam Improvements	90,000	Replacement Reserves	20	
16	06-04-2	Main Lift North	129,000	Replacement Reserves - Sewer	15	
17	07-04-02	F-450 Truck	45,000	Replacement Reserves - Sewer/Water	5	
18	07-01-01	Distribution Sampling Stations (8)	25,000	Capital Improvement Fees	10	
Department Subtotal			\$ 1,674,000			
Security Department						
19	05-12-3	1st Wireless Network Site Survey, Acquisition & Startup Costs	100,000	Capital Improvement Reserves	15	
20	07-02-03	Three Stall Parking lot- South Gate 1/2 costs	10,000	Capital Improvement Reserves	20	
21	07-03-03	Security Patrol Vehicle	28,000	Security Replacement Resrves	4	
22	05-15-3	3rd ABDI Program Upgrades/Licenses	20,000	Capital Improvement Reserves	5	
Department Subtotal			\$ 158,000			
Admin Department						
23	04-12-4	Records Storage Vault	20,000	Capital Improvement Reserves	25	
Department Subtotal			\$ 20,000			
2007-08 Grand Totals			\$ 1,852,000			

Rancho Murieta Community Services District
2007-08 Capital Projects List

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