



**2015 - 2016
FISCAL YEAR
ANNUAL BUDGET
RANCHO MURIETA COMMUNITY SERVICES DISTRICT**

RESOLUTION NO. R2015-08

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT APPROVING THE BUDGET FOR FISCAL YEAR 2015-16

WHEREAS, District departments have submitted estimates of budget requirements for Fiscal Year 2015-2016 and those estimates have been reviewed by the General Manager and Finance Committee; and

WHEREAS, the General Manager has submitted a proposed budget with the tabulations of the estimates together with proposed revisions to the Board of Directors; and

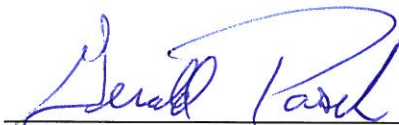
WHEREAS, the Board of Directors has reviewed and considered the proposed budget for Fiscal Year 2015-2016; and

WHEREAS, a public presentation and hearing were conducted for the budget for the Fiscal Year 2015-2016 on June 17, 2015 at 5:30 p.m. in the Board Room at 15160 Jackson Road, Rancho Murieta, California.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that (1) the proposed budget for Fiscal Year 2015-2016, as submitted by the District General Manager and as reviewed by the Board of Directors is a proper financial program for the budget period and constitutes the budget for 2015-2016; and (2) the District's 2015-2016 Budget is hereby adopted in the form as presented at this meeting and ordered filed with the County Auditor of Sacramento County in accordance with Sections 53901 and 61110 of the Government Code.

PASSED AND ADOPTED this 17th day of June 2015, by the following roll call vote:

AYES: Pasek, Ferraro, Gumbinger, Pecotich
NOES: None
ABSENT: None
ABSTAIN: Martel



Gerald Pasek, President of the Board
Rancho Murieta Community Services District

[SEAL]
Attest:



Suzanne Lindenfeld, 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 (District) 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. The District currently maintains over \$40,000,000 in plant, property, and equipment assets.

Population

Highlights from the 2010 Census demographic profiles show total population in Rancho Murieta at 5,488, with the median age being 50.8 years. The average household size is 2.39 persons per household.

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 and elected five directors. The election resulted in voter approval for the District 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 District 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 residents with barcodes on their vehicles.

Water Source and Storage

The source of water for all uses is 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. In the future, the District has approved the use of recycled water for residential irrigation in areas of new development where the District determines it is reasonable and economically feasible.

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 the District added Solid Waste Collection and Disposal to the services it provides for the community. The District contracts with California Waste Recovery Systems for the provisions of solid waste collection and 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 within the District. 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 general manager. The District's general 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 of the various District 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 District currently maintains over \$40,000,000 in plant, property, and equipment assets. As such, the District adopted Reserve Policy 2012-07, 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, Drainage 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.
- 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 2015-06 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 - Final



Rancho Murieta Community Services District

6/17/2015

Average Monthly Customer Bill

Residential Metered Lot

| | Current Monthly Rates July 1, 2014 | Adopted Monthly Rates July 1, 2015 | \$ Change | % Change |
|--|---------------------------------------|---------------------------------------|----------------|-------------|
| Water Average Usage in CF | 1700 | 1700 | | |
| Residential Base | \$ 37.77 | \$ 39.83 | | |
| old rate Water Usage \$0.0153 per cubic foot | 26.01 | | | |
| new rate Water Usage \$0.0163 per cubic foot | | 27.71 | | |
| Total Water | \$ 63.78 | \$ 67.54 | 3.76 | 5.9% |
| WTP Debt Service Charge (interfund borrowing) | 6.00 | 6.00 | - | 0.0% |
| Sewer | 45.32 | 46.53 | 1.21 | 2.7% |
| Solid Waste (avg. 64 Gallon Container) | 20.65 | 20.79 | 0.14 | 0.7% |
| Security Tax (Maximum Tax Ceiling \$27.47) | 26.93 | 27.47 | 0.54 | 2.0% |
| Drainage Tax (Maximum Tax Ceiling \$4.82) | 4.73 | 4.82 | 0.09 | 1.9% |
| | \$ 167.41 | \$ 173.15 | \$ 5.74 | |

% Change over prior year

3.43%

Murieta Village Lot

| | Current Monthly Rates July 1, 2014 | Adopted Monthly Rates July 1, 2015 | \$ Change | % Change |
|--|---------------------------------------|---------------------------------------|----------------|-------------|
| Water Average Usage in CF | 472 | 472 | | |
| Residential Base | \$ 37.77 | \$ 39.83 | | |
| old rate Water Usage \$0.0153 per cubic foot | 7.22 | | | |
| new rate Water Usage \$0.0163 per cubic foot | | 7.69 | | |
| Total Water | \$ 44.99 | \$ 47.52 | 2.53 | 5.6% |
| WTP Debt Service Charge (interfund borrowing) | 6.00 | 6.00 | - | 0.0% |
| Sewer | 45.32 | 46.53 | 1.21 | 2.7% |
| Solid Waste (avg. 64 Gallon Container) | 20.65 | 20.79 | 0.14 | 0.7% |
| Security Tax (Maximum Tax Ceiling \$6.62) | 6.49 | 6.62 | 0.13 | 2.0% |
| Drainage Tax (Maximum Tax Ceiling \$3.22) | 3.16 | 3.22 | 0.06 | 1.9% |
| | \$ 126.61 | \$ 130.68 | \$ 4.07 | |

% Change over prior year

3.21%

Vacant or Unmetered Lot

| | Current Monthly Rates July 1, 2014 | Adopted Monthly Rates July 1, 2015 | \$ Change | % Change |
|---|---------------------------------------|---------------------------------------|----------------|-------------|
| Security Tax (Maximum Tax Ceiling \$21.97) | 21.54 | 21.97 | 0.43 | 2.0% |
| * Water Standby \$10.00 PER YEAR | 0.83 | 0.83 | - | 0.0% |
| * Sewer Standby \$10.00 PER YEAR | 0.83 | 0.83 | - | 0.0% |
| Drainage Tax (Maximum Tax Ceiling \$4.82) | 4.73 | 4.82 | 0.09 | 1.9% |
| | \$27.93 | \$28.45 | \$ 0.52 | |

% Change over prior year

1.86%

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

denotes increase in rates



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY COMBINED FUNDS

| | <i>Actual</i> 2013-14 | <i>Adopted</i> Budget 2014-15 | <i>Projected</i> 2014-15 | <i>%</i> Variance 2014-15 | <i>Adopted</i> Budget 2015-2016 | <i>% Change</i> Budget 2014-15 |
|---|--------------------------|-------------------------------------|-----------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| Revenues: | | | | | | |
| Service Charges | 5,017,966 | 5,248,330 | 5,149,114 | -1.9% | 5,419,218 | 3.3% |
| Property Taxes | 520,800 | 519,960 | 519,960 | 0.0 | 528,480 | 1.6% |
| Interest Earnings | 1,239 | 670 | 1,250 | 86.5 | 670 | 0.0% |
| Other Charges / Reimbursements | 120,233 | 120,330 | 109,184 | -9.3 | 117,170 | -2.6% |
| Total Revenues: | 5,660,237 | 5,889,290 | 5,779,507 | -1.9% | 6,065,538 | 3.0% |
| Expenditures: | | | | | | |
| Total Operating Expenses: | 5,626,446 | 5,889,332 | 5,800,048 | -1.5% | 6,020,755 | 2.2% |
| Security Reserve Collection: | 0 | 47,820 | 47,820 | 0.0% | 45,680 | -4.5% |
| Initial Overage (Deficit) | 33,792 | (42) | (20,542) | 48243.6 | (897) | 2011.7 |
| Trans from Rate Stab. Fund | 0 | 0 | 0 | 0.0 | 0 | 0.0 |
| Transfer from Fund Balance | 0 | 0 | 0 | 0.0 | 0 | 0.0 |
| Net Income (Loss) | 33,792 | (42) | (20,542) | 48243.6 | (897) | 2011.7 |
| Rate Transfers to Repl Reserves | 417,000 | 450,450 | 450,450 | 0.0 | 421,099 | -6.5 |
| Add'l Transfers to Repl Reserves | 0 | 0 | 0 | 0.0 | 0 | 0.0 |
| Inter-fund Borrowing Repayment | | | | | 185,760 | |
| Depreciation | 1,104,507 | 1,125,288 | 1,084,722 | -3.6% | 1,088,474 | 0.3% |

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SECURITY FUND

| | <i>Actual</i> 2013-14 | <i>Adopted</i> Budget 2014-15 | <i>Projected</i> 2014-15 | <i>%</i> Variance 2014-15 | <i>Adopted</i> Budget 2015-16 | <i>% Change</i> Projected 2014-15 | <i>% Change</i> Budget 2014-15 |
|----------------------------------|--------------------------|-------------------------------------|-----------------------------|---------------------------------|-------------------------------------|---|--------------------------------------|
| Revenues: | | | | | | | |
| Residential Special Taxes | 1,017,011 | 1,029,920 | 1,030,385 | 0.0% | 1,075,930 | 4.4% | 4.5% |
| Commercial Special Taxes | 168,580 | 153,290 | 153,290 | 0.0 | 177,970 | 16.1 | 16.1% |
| Late Charges | 30,919 | 36,000 | 25,582 | -28.9 | 30,000 | 17.3 | -16.7% |
| Title Transfer Fees | 5,700 | 5,100 | 5,325 | 4.4 | 5,100 | -4.2 | 0.0% |
| Bar Code Income | 7,587 | 7,800 | 7,700 | -1.3 | 7,800 | 1.3 | 0.0% |
| Fines, Enforcement | 2,100 | 2,100 | 2,100 | 0.0 | 2,100 | 0.0 | 0.0% |
| Special Events Permits | 0 | 0 | 0 | 0.0 | 0 | 0.0 | 0% |
| Interest Income | 513 | 400 | 317 | -20.8 | 400 | 26.2 | 0.0% |
| Property Taxes | 0 | 0 | 0 | 0.0 | 65,040 | 100.0 | 100.0% |
| Misc | 4,348 | 4,160 | 4,157 | -0.1 | 4,160 | 0.1 | 0.0% |
| Operating Revenues | 1,236,758 | 1,238,770 | 1,228,856 | -0.8% | 1,368,500 | 11.4% | 10.5% |

Expenditures:

| Security Gates | <i>13-14 Actual</i> | <i>14-15 Budget</i> | <i>Projected</i> | <i>Variance</i> | <i>15-16 Budget</i> | <i>Variance</i> | <i>Variance</i> |
|---------------------------|---------------------|---------------------|------------------|-----------------|---------------------|-----------------|-----------------|
| Wages | 281,385 | 288,300 | 284,046 | -1.5% | 302,900 | 6.6% | 5.1% |
| Employers Costs | 180,759 | 183,200 | 182,544 | -0.4 | 188,500 | 3.3 | 2.9% |
| Information Systems Maint | 2,060 | 2,800 | 2,332 | -16.7 | 2,800 | 20.0 | 0.0% |
| Equipment Repairs | 16,240 | 3,300 | 2,160 | -34.5 | 3,300 | 52.8 | 0.0% |
| Bar Codes | 6,162 | 5,000 | 4,311 | -13.8 | 5,000 | 16.0 | 0.0% |
| Telephones | 3,190 | 3,100 | 3,473 | 12.0 | 3,600 | 3.7 | 16.1% |
| Building Maint | 3,130 | 3,250 | 3,281 | 0.9 | 3,250 | -0.9 | 0.0% |
| Power | 2,246 | 5,000 | 7,537 | 50.7 | 9,600 | 27.4 | 92.0% |
| Uniforms | 2,223 | 2,400 | 2,135 | -11.0 | 3,400 | 59.2 | 41.7% |
| Supplies | 309 | 200 | 175 | -12.5 | 200 | 14.3 | 0.0% |
| Training/Safety | 50 | 600 | 235 | -60.8 | 600 | 155.3 | 0.0% |
| Other | 3,447 | 3,200 | 6,955 | 117.4 | 3,200 | -54.0 | 0.0% |
| Subtotals | 501,201 | 500,350 | 499,183 | -0.2% | 526,350 | 5.4% | 5.2% |

| Security Patrol | <i>13-14 Actual</i> | <i>14-15 Budget</i> | <i>Projected</i> | <i>Variance</i> | <i>15-16 Budget</i> | <i>Variance</i> | <i>Variance</i> |
|---------------------------|---------------------|---------------------|------------------|-----------------|---------------------|-----------------|-----------------|
| Wages | 235,654 | 260,300 | 247,637 | -4.9% | 277,000 | 11.9% | 6.4% |
| Employers Costs | 124,827 | 137,600 | 136,753 | -0.6 | 166,200 | 21.5 | 20.8% |
| Vehicle Fuel | 19,366 | 20,550 | 18,821 | -8.4 | 19,390 | 3.0 | -5.6% |
| Off Duty Sheriff Patrol | 3,762 | 6,000 | 6,262 | 4.4 | 4,000 | -36.1 | -33.3% |
| Vehicle Maint. | 9,877 | 6,700 | 9,148 | 36.5 | 9,600 | 4.9 | 43.3% |
| Vehicle Lease | 3,007 | 5,970 | 1,570 | -73.7 | 5,970 | 280.4 | 0.0% |
| Information Systems Maint | 7,982 | 5,000 | 5,523 | 10.5 | 11,000 | 99.2 | 120.0% |
| Training/Safety | 1,890 | 1,500 | 2,028 | 35.2 | 4,800 | 136.7 | 220.0% |
| Safety Center | 1,974 | 1,920 | 2,124 | 10.6 | 2,110 | -0.7 | 9.9% |
| Uniforms | 1,406 | 2,400 | 1,569 | -34.6 | 3,100 | 97.6 | 29.2% |
| Telephones | 2,146 | 2,250 | 2,541 | 12.9 | 3,240 | 27.5 | 44.0% |
| Equipment Repairs | 521 | 1,100 | 372 | -66.2 | 1,600 | 330.1 | 45.5% |
| Supplies | 69 | 300 | 228 | -24.1 | 300 | 31.7 | 0.0% |
| Other | 420 | 2,000 | 2,411 | 20.5 | 2,000 | -17.0 | 0.0% |
| Subtotals | 412,900 | 453,590 | 436,985 | -3.7% | 510,310 | 16.8% | 12.5% |

BUDGET SUMMARY - SECURITY FUND

| | <i>Actual</i> 2013-14 | <i>Adopted</i> <i>Budget</i> 2014-15 | <i>Projected</i> 2014-15 | <i>%</i> <i>Variance</i> 2014-15 | <i>Adopted</i> <i>Budget</i> 2015-16 | <i>% Change</i> <i>Projected</i> 2014-15 | <i>% Change</i> <i>Budget</i> 2014-15 |
|-------------------------------------|--------------------------|--|-----------------------------|--|--|--|---|
| Security Administration | 13-14 Actual | 14-15 Budget | Projected | Variance | 15-16 Budget | Variance | Variance |
| Wages | 86,500 | 89,000 | 94,493 | 6.2% | 91,200 | -3.5% | 2.5% |
| Employers Costs | 31,910 | 36,700 | 35,390 | -3.6 | 31,700 | -10.4 | -13.6% |
| Legal/Consulting | 2,015 | 3,500 | 8,304 | 137.2 | 3,500 | -57.8 | 0.0% |
| Supplies | 5,811 | 5,000 | 6,049 | 21.0 | 5,000 | -17.3 | 0.0% |
| Telephones | 407 | 430 | 934 | 117.3 | 960 | 2.7 | 123.3% |
| Information System Maint | 3,208 | 2,240 | 1,535 | -31.5 | 2,240 | 46.0 | 0.0% |
| Training/Safety | 687 | 1,200 | 1,363 | 13.6 | 1,200 | -12.0 | 0.0% |
| Travel/Meetings | 2,162 | 800 | 531 | -33.6 | 800 | 50.6 | 0.0% |
| Uniforms | 396 | 400 | 320 | -20.0 | 400 | 25.0 | 0.0% |
| Bad Debts | 50 | 600 | 150 | -75.0 | 0 | -100.0 | -100.0% |
| Equipment Maint | 3,883 | 600 | 685 | 14.1 | 600 | -12.4 | 0.0% |
| Other | 3,542 | 600 | 1,368 | 128.0 | 600 | -56.1 | 0.0% |
| Subtotals | 140,570 | 141,070 | 151,122 | 7.1% | 138,200 | -8.6% | -2.0% |
| Operating Expenses | 1,054,671 | 1,095,010 | 1,087,290 | -0.7% | 1,174,860 | 8.1% | 7.3% |
| General Fund Net Allocation | 138,284 | 143,760 | 136,116 | -5.3 | 147,960 | 8.7 | 2.9% |
| Total Expenses | 1,192,955 | 1,238,770 | 1,223,406 | -1.2% | 1,322,820 | 8.1% | 6.8% |
| Initial Overage(Deficit) | 43,803 | (0) | 5,451 | 0.0% | 90 | -98.4% | 608.0% |
| Security Reserves | 0 | 47,820 | 47,820 | | 45,680 | | |
| Transfer from Rate Stab Resr | 0 | 0 | 0 | | 0 | | |
| Net Income (Loss) | 43,803 | 47,820 | 53,271 | 11.4% | 0 | -100.0% | -100.0% |
| Depreciation | 33,379 | 33,468 | 28,717 | -14.2% | 33,468 | 16.5% | 0.0% |

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - WATER FUND

June 17, 2015

| | Actual 2013-14 | Adopted Budget 2014-15 | Projected 2014-15 | % Variance 2014-15 | Adopted Budget 2015-16 | % Change Projected 2014-15 | % Change Budget 2014-15 |
|---------------------------|-------------------|------------------------------|----------------------|--------------------------|------------------------------|----------------------------------|-------------------------------|
| Revenues: | | | | | | | |
| Residential Sales | 1,613,832 | 1,767,340 | 1,673,496 | -5.3% | 1,792,290 | 7.1% | 1.4% |
| Commercial Sales | 170,428 | 186,950 | 179,029 | -4.2 | 208,920 | 16.7 | 11.8% |
| Other Sales | 8,651 | 8,410 | 8,676 | 3.2 | 8,410 | -3.1 | 0.0% |
| Availability Fees | 340 | 340 | 320 | -5.9 | 320 | 0.0 | -5.9% |
| Late Charges | 15,355 | 18,000 | 13,721 | -23.8 | 15,800 | 15.2 | -12.2% |
| Telephone Line Contracts | 5,475 | 5,460 | 5,570 | 2.0 | 5,600 | 0.5 | 2.6% |
| Meter Installation Fees | 0 | 0 | 2,352 | 0.0 | 6,800 | 189.1 | 0.0% |
| Interest Income | 245 | 80 | 841 | 951.4 | 80 | -90.5 | 0.0% |
| Inspection Fees | 0 | 0 | 633 | 0.0 | 2,150 | 239.8 | 0.0% |
| Project Reimbursement | 0 | 0 | 139 | 0.0 | 0 | -100.0 | 0.0% |
| Other | 7,952 | 6,000 | 12,504 | 108.4 | 4,500 | -64.0 | -25.0% |
| Operating Revenues | 1,822,276 | 1,992,580 | 1,897,281 | -4.8% | 2,044,870 | 7.8% | 2.6% |

Expenditures:

| Water Source of Supply | 13-14 Actual | 14-15 Budget | Projected | Variance | 15-16 Budget | Variance | Variance |
|-------------------------------|----------------|----------------|----------------|-------------|----------------|---------------|---------------|
| Wages | 18,903 | 10,540 | 20,723 | 96.6% | 17,750 | -14.3% | 68.4% |
| Employers Costs | 11,039 | 5,340 | 10,988 | 105.8 | 8,570 | -22.0 | 60.5% |
| Power | 104,002 | 128,500 | 129,668 | 0.9 | 88,100 | -32.1 | -31.4% |
| Dam Inspection | 35,795 | 38,150 | 37,383 | -2.0 | 34,516 | -7.7 | -9.5% |
| Chemicals - Routine | 2,572 | 6,500 | 4,157 | -36.1 | 6,500 | 56.4 | 0.0% |
| Chemicals - Taste & Odor | 39,708 | 40,000 | 16,427 | -58.9 | 7,200 | -56.2 | -82.0% |
| Maint/Repairs | 8,180 | 10,000 | 19,809 | 98.1 | 10,000 | -49.5 | 0.0% |
| Equipment Rental | 4,058 | 3,000 | 7,584 | 152.8 | 3,000 | -60.4 | 0.0% |
| Supplies | 291 | 600 | 150 | -75.0 | 600 | 300.0 | 0.0% |
| Other | 250 | 250 | 250 | 0.0 | 250 | 0.0 | 0.0% |
| Subtotals | 224,798 | 242,880 | 247,138 | 1.8% | 176,486 | -28.6% | -27.3% |

| Water Treatment | 13-14 Actual | 14-15 Budget | Projected | Variance | 15-16 Budget | Variance | Variance |
|------------------------|----------------|----------------|----------------|-------------|----------------|--------------|--------------|
| Wages | 164,441 | 121,560 | 176,239 | 45.0% | 195,300 | 10.8% | 60.7% |
| Employers Costs | 75,171 | 61,590 | 78,925 | 28.1 | 94,270 | 19.4 | 53.1% |
| Power | 77,179 | 85,500 | 78,095 | -8.7 | 175,300 | 124.5 | 105.0% |
| Chemicals | 90,982 | 118,000 | 90,041 | -23.7 | 118,000 | 31.1 | 0.0% |
| Maint/Repairs | 57,769 | 45,070 | 49,078 | 8.9 | 45,070 | -8.2 | 0.0% |
| Lab Tests | 28,390 | 36,000 | 20,859 | -42.1 | 28,000 | 34.2 | -22.2% |
| Equipment Rental | 8,165 | 8,000 | 8,000 | 0.0 | 8,000 | 0.0 | 0.0% |
| Taste & Odor Treatment | 15,329 | 11,000 | 17,671 | 60.6 | 0 | -100.0 | -100.0% |
| Supplies | 500 | 500 | 505 | 0.9 | 500 | -0.9 | 0.0% |
| Other | 500 | 500 | 500 | 0.0 | 500 | 0.0 | 0.0% |
| Subtotals | 518,426 | 487,720 | 519,912 | 6.6% | 664,940 | 27.9% | 36.3% |

| Water Transmission & Distr | 13-14 Actual | 14-15 Budget | Projected | Variance | 15-16 Budget | Variance | Variance |
|---------------------------------------|----------------|----------------|----------------|-------------|----------------|--------------|--------------|
| Wages | 192,189 | 194,500 | 210,485 | 8.2% | 177,540 | -15.7% | -8.7% |
| Employers Costs | 92,600 | 98,540 | 99,446 | 0.9 | 85,700 | -13.8 | -13.0% |
| Maint/Repairs | 36,275 | 48,000 | 35,454 | -26.1 | 48,000 | 35.4 | 0.0% |
| Meters/Box/Valve | 50,430 | 54,000 | 48,310 | -10.5 | 54,000 | 11.8 | 0.0% |
| Power | 41,832 | 38,700 | 41,855 | 8.2 | 40,000 | -4.4 | 3.4% |
| Equipment Rental | 25,309 | 19,000 | 28,355 | 49.2 | 26,000 | -8.3 | 36.8% |
| Post Repair Road Paving | 35,035 | 24,000 | 44,650 | 0.0 | 36,000 | -19.4 | 50.0% |
| Supplies | 4,416 | 4,000 | 3,939 | -1.5 | 4,000 | 1.5 | 0.0% |
| Other | 5,780 | 8,200 | 5,200 | -36.6 | 8,200 | 57.7 | 0.0% |
| Subtotals | 483,865 | 488,940 | 517,695 | 5.9% | 479,440 | -7.4% | -1.9% |

BUDGET SUMMARY - WATER FUND

June 17, 2015

| | <i>Actual</i> 2013-14 | <i>Adopted</i> <i>Budget</i> 2014-15 | <i>Projected</i> 2014-15 | <i>%</i> <i>Variance</i> 2014-15 | <i>Adopted</i> <i>Budget</i> 2015-16 | <i>% Change</i> <i>Projected</i> 2014-15 | <i>% Change</i> <i>Budget</i> 2014-15 |
|--|--------------------------|--|-----------------------------|--|--|--|---|
| Water Administration | 13-14 Actual | 14-15 Budget | Projected | Variance | 15-16 Budget | Variance | Variance |
| Wages | 99,939 | 111,030 | 91,776 | -17.3% | 88,770 | -3.3% | -20.0% |
| Employers Costs | 46,140 | 57,750 | 58,090 | 0.6 | 44,350 | -23.7 | -23.2% |
| Permits | 22,581 | 32,000 | 30,323 | -5.2 | 32,000 | 5.5 | 0.0% |
| Equipment Maint | 11,673 | 8,000 | 21,662 | 170.8 | 8,000 | -63.1 | 0.0% |
| Legal/Consulting | 48,136 | 60,500 | 59,769 | -1.2 | 60,500 | 1.2 | 0.0% |
| Vehicle Fuel | 10,379 | 18,860 | 10,335 | -45.2 | 11,400 | 10.3 | -39.6% |
| Training/Safety | 11,647 | 7,500 | 10,735 | 43.1 | 9,300 | -13.4 | 24.0% |
| Regional Water Authority | 4,836 | 11,420 | 0 | -100.0 | 5,000 | 0.0 | -56.2% |
| Central Ground Water Authority | 6,000 | 6,000 | 6,000 | 0.0 | 6,000 | 0.0 | 0.0% |
| South Area Water Council | 0 | 6,000 | 0 | -100.0 | 0 | 0.0 | -100.0% |
| Supplies | 4,980 | 5,500 | 5,471 | -0.5 | 5,500 | 0.5 | 0.0% |
| Telephones | 7,049 | 7,080 | 9,327 | 31.7 | 9,600 | 2.9 | 35.6% |
| Information Systems Maint | 5,920 | 6,660 | 3,883 | -41.7 | 6,660 | 71.5 | 0.0% |
| Vehicle Maint. | 13,807 | 21,300 | 20,237 | -5.0 | 20,000 | -1.2 | -6.1% |
| Tools | 9,743 | 4,000 | 12,310 | 207.8 | 4,000 | -67.5 | 0.0% |
| CIA Ditch Operations | 275 | 3,500 | 980 | -72.0 | 3,500 | 257.3 | 0.0% |
| Uniforms | 4,301 | 3,000 | 3,044 | 1.5 | 4,980 | 63.6 | 66.0% |
| Conservation | 50,535 | 65,000 | 29,170 | -55.1 | 50,000 | 71.4 | -23.1% |
| Travel/Meetings | 1,577 | 1,800 | 2,264 | 25.8 | 1,800 | -20.5 | 0.0% |
| Copier Maintenance | 0 | 300 | 300 | 0.0 | 300 | 0.0 | 0.0% |
| Memberships | 2,472 | 2,390 | 10,445 | 337.0 | 10,950 | 4.8 | 358.2% |
| Bad Debts | 500 | 500 | 500 | 0.0 | 500 | 0.0 | 0.0% |
| Building Maint | 1,601 | 1,650 | 1,703 | 3.2 | 1,650 | -3.1 | 0.0% |
| Nonroutine Maint/Repair | 89,110 | 50,000 | 36,811 | -26.4 | 50,000 | 35.8 | 0.0% |
| Other | 10,449 | 6,000 | 3,822 | -36.3 | 6,000 | 57.0 | 0.0% |
| Subtotals | 463,648 | 497,740 | 428,959 | -13.8% | 440,760 | 2.8% | -11.4% |
| Operating Expenses | 1,690,737 | 1,717,280 | 1,713,704 | -0.2% | 1,761,626 | 2.8% | 2.6% |
| Reserve Expenditures | 14,784 | 0 | 12,384 | | 0 | | |
| General Fund Net Alloc | 264,987 | 275,490 | 260,832 | -5.3 | 283,530 | 8.7 | 2.9% |
| Total Expenses | 1,970,509 | 1,992,770 | 1,986,919 | -0.3% | 2,045,156 | 2.9% | 2.6% |
| Initial Overage(Deficit) | (148,232) | (190) | (89,639) | 46990.9% | (287) | -99.7% | 50.5% |
| <i>Transfer from Fund Balance</i> | 0 | 0 | 0 | | 0 | | |
| <i>Transfer from Rate Stab Resr</i> | 0 | 0 | 0 | | 0 | | |
| Net Income (Loss) | (148,232) | (190) | (89,639) | | (287) | | |
| Depreciation | 482,203 | 492,000 | 482,897 | -1.9% | 481,840 | | |
| Replacement Reserves and Debt Service Summary | | | | | | | |
| Interfund Borrowing Repayment | | | | | 185,760 | | |
| Water Reserves Collected | | | | | 212,248 | | |

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SEWER FUND

June 17, 2015

| | <i>Actual</i> 2013-14 | <i>Adopted</i> Budget 2014-15 | <i>Projected</i> 2014-15 | <i>%</i> Variance 2014-15 | <i>Adopted</i> Budget 2015-16 | <i>% Change</i> Projected 2014-15 | <i>% Change</i> Budget 2014-15 |
|----------------------------|--------------------------|-------------------------------------|-----------------------------|---------------------------------|-------------------------------------|---|--------------------------------------|
| Revenues: | | | | | | | |
| Residential Service | 1,122,216 | 1,165,290 | 1,165,059 | 0.0% | 1,204,610 | 3.4% | 3.4% |
| Commercial Service | 115,076 | 121,100 | 121,635 | 0.4 | 126,590 | 4.1 | 4.5% |
| Availability Fees | 400 | 400 | 400 | 0.0 | 390 | -2.5 | -2.5% |
| Late Charges | 15,465 | 18,000 | 13,721 | -23.8 | 15,800 | 15.2 | -12.2% |
| Interest Income | 413 | 140 | 89 | -36.6 | 140 | 57.6 | 0.0% |
| Project Reimbursement | 2,190 | 2,190 | 2,190 | 0.0 | 2,190 | 0.0 | 0.0% |
| Inspection Fees | 0 | 0 | 380 | 0.0 | 2,150 | 466.4 | 0.0% |
| Other | 3,059 | 0 | 0 | 0.0 | 0 | 0.0 | 0.0% |
| Operating Revenues | 1,258,819 | 1,307,120 | 1,303,473 | -0.3% | 1,351,870 | 3.7% | 3.4% |

Expenditures:

| Sewer Collection | <i>13-14 Actual</i> | <i>14-15 Budget</i> | <i>Projected</i> | <i>Variance</i> | <i>15-16 Budget</i> | <i>Variance</i> | <i>Variance</i> |
|-------------------------|---------------------|---------------------|------------------|-----------------|---------------------|-----------------|-----------------|
| Wages | 99,669 | 113,460 | 96,246 | -15.2% | 124,280 | 29.1% | 9.5% |
| Employers Costs | 47,673 | 57,480 | 48,757 | -15.2 | 59,990 | 23.0 | 4.4% |
| Power | 13,263 | 15,020 | 14,519 | -3.3 | 14,700 | 1.2 | -2.1% |
| Maint/Repairs | 59,253 | 40,000 | 38,476 | -3.8 | 40,000 | 4.0 | 0.0% |
| Equipment Rental | 2,206 | 6,000 | 8,017 | 33.6 | 6,000 | -25.2 | 0.0% |
| Supplies | 1,075 | 3,300 | 2,022 | -38.7 | 3,300 | 63.2 | 0.0% |
| Other | 0 | 1,000 | 1,000 | 0.0 | 1,000 | 0.0 | 0.0% |
| Subtotals | 223,139 | 236,260 | 209,037 | -11.5% | 249,270 | 19.2% | 5.5% |

| Sewer Treatment & Disposal | <i>13-14 Actual</i> | <i>14-15 Budget</i> | <i>Projected</i> | <i>Variance</i> | <i>15-16 Budget</i> | <i>Variance</i> | <i>Variance</i> |
|---------------------------------------|---------------------|---------------------|------------------|-----------------|---------------------|-----------------|-----------------|
| Wages | 122,395 | 153,980 | 117,412 | -23.7% | 186,420 | 58.8% | 21.1% |
| Employers Costs | 60,986 | 78,010 | 61,576 | -21.1 | 89,980 | 46.1 | 15.3% |
| Power | 128,688 | 126,000 | 120,919 | -4.0 | 126,000 | 4.2 | 0.0% |
| Maint/Repairs | 62,467 | 75,000 | 63,672 | -15.1 | 75,000 | 17.8 | 0.0% |
| Chemicals | 64,633 | 70,300 | 66,380 | -5.6 | 70,300 | 5.9 | 0.0% |
| Lab Tests | 35,356 | 38,250 | 61,587 | 61.0 | 16,200 | -73.7 | -57.6% |
| Supplies | 150 | 900 | 1,311 | 45.6 | 900 | -31.3 | 0.0% |
| Equipment Rental | 15,811 | 10,000 | 11,046 | 10.5 | 10,000 | -9.5 | 0.0% |
| Sludge Removal Off Site | 7,325 | 7,000 | 10,072 | 43.9 | 7,000 | -30.5 | 0.0% |
| Subtotals | 497,811 | 559,440 | 513,975 | -8.1% | 581,800 | 13.2% | 4.0% |

BUDGET SUMMARY - SEWER FUND

June 17, 2015

| | <i>Actual</i> 2013-14 | <i>Adopted</i> Budget 2014-15 | <i>Projected</i> 2014-15 | <i>%</i> Variance 2014-15 | <i>Adopted</i> Budget 2015-16 | <i>% Change</i> Projected 2014-15 | <i>% Change</i> Budget 2014-15 |
|------------------------------------|---------------------------------|---|------------------------------------|---|---|---|--|
| Sewer Administration | | | | | | | |
| | <i>13-14 Actual</i> | <i>14-15 Budget</i> | <i>Projected</i> | <i>Variance</i> | <i>15-16 Budget</i> | <i>Variance</i> | <i>Variance</i> |
| Wages | 42,032 | 48,620 | 37,935 | -22.0% | 35,510 | -6.4% | -27.0% |
| Employers Costs | 18,118 | 25,230 | 16,865 | -33.2 | 17,730 | 5.1 | -29.7% |
| Equipment Maint | 30,388 | 17,500 | 36,700 | 109.7 | 31,250 | -14.9 | 78.6% |
| Vehicle Fuel | 14,736 | 12,280 | 14,713 | 19.8 | 14,490 | -1.5 | 18.0% |
| Permits | 30,046 | 28,600 | 35,191 | 23.0 | 35,100 | -0.3 | 22.7% |
| Legal/Consulting (Engineer) | 46,574 | 80,000 | 77,641 | -2.9 | 80,000 | 3.0 | 0.0% |
| Training/Safety | 15,339 | 12,200 | 12,580 | 3.1 | 12,200 | -3.0 | 0.0% |
| Supplies | 4,273 | 4,200 | 3,885 | -7.5 | 4,200 | 8.1 | 0.0% |
| Information Systems Maint | 4,008 | 5,010 | 3,580 | -28.5 | 5,010 | 39.9 | 0.0% |
| Vehicle Maint. | 4,080 | 6,000 | 7,184 | 19.7 | 6,000 | -16.5 | 0.0% |
| Tools | 6,211 | 4,200 | 16,606 | 295.4 | 4,200 | -74.7 | 0.0% |
| Telephones | 6,238 | 6,300 | 7,262 | 15.3 | 8,000 | 10.2 | 27.0% |
| Uniforms | 4,445 | 3,400 | 3,428 | 0.8 | 4,300 | 25.4 | 26.5% |
| Travel/Meetings | 1,642 | 2,000 | 2,539 | 27.0 | 2,000 | -21.2 | 0.0% |
| Building Maint | 1,561 | 1,650 | 1,670 | 1.2 | 1,670 | 0.0 | 1.2% |
| Copier Maintenance | 510 | 800 | 615 | -23.1 | 800 | 30.0 | 0.0% |
| Memberships | 479 | 400 | 1,431 | 257.7 | 400 | -72.0 | 0.0% |
| Bad Debts | 300 | 600 | 600 | 0.0 | 0 | -100.0 | -100.0% |
| Sewer General Fine | 0 | 0 | 0 | 0.0 | 0 | 0.0 | 0.0% |
| Nonroutine Maint/Repair | 37,739 | 40,000 | 36,524 | -8.7 | 40,000 | 9.5 | 0.0% |
| Other | 5,192 | 2,000 | 2,481 | 24.1 | 2,000 | -19.4 | 0.0% |
| Subtotals | 273,910 | 300,990 | 319,430 | 6.1% | 304,860 | -4.6% | 1.3% |
| Operating Expenses | 994,861 | 1,096,690 | 1,042,442 | -4.9% | 1,135,930 | 9.0% | 3.6% |
| Reserve Expenditures | 29,631 | 0 | 0 | | 0 | | |
| General Fund Net Allocation | 202,317 | 210,340 | 199,144 | -5.3 | 216,470 | 8.7 | 2.9% |
| Total Expenses | 1,226,808 | 1,307,030 | 1,241,587 | -5.0% | 1,352,400 | 8.9% | 3.5% |
| Initial Overage(Deficit) | 32,011 | 90 | 61,886 | 68709.2% | (530) | -100.9% | -689.2% |
| <i>Transfer from Misc Reserve:</i> | 0 | 0 | 0 | | 0 | | |
| <i>Transfer from Rate Stab Res</i> | 0 | 0 | 0 | | 0 | | |
| Net Income (Loss) | 32,011 | 90 | 61,886 | | (530) | | |
| Depreciation | 588,925 | 599,820 | 573,108 | -4.5 | 573,164 | 0.0 | -4.4 |

Replacement Reserves and Debt Service Summary

Sewer Reserves Collected

208,851

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - DRAINAGE FUND

June 17, 2015

| | <i>Actual</i> 2013-14 | <i>Adopted</i> <i>Budget</i> 2014-15 | <i>Projected</i> 2014-15 | <i>%</i> <i>Variance</i> 2014-15 | <i>Adopted</i> <i>Budget</i> 2015-16 | <i>% Change</i> <i>Projected</i> 2014-15 | <i>% Change</i> <i>Budget</i> 2014-15 |
|--|--------------------------|--|-----------------------------|--|--|--|---|
|--|--------------------------|--|-----------------------------|--|--|--|---|

Revenues:

| | | | | | | | |
|----------------------------------|----------------|----------------|----------------|-------------|----------------|-------------|-------------|
| Residential Special Taxes | 150,788 | 153,650 | 153,676 | 0.0% | 156,730 | 2.0% | 2.0% |
| Commercial Special Taxes | 29,208 | 29,810 | 29,789 | -0.1 | 30,400 | 2.1 | 2.0% |
| Interest Income | 68 | 50 | 3 | -94.9 | 50 | 1845.5 | 0.0% |
| Inspection Fees | 0 | 0 | 0 | 0.0 | 0 | 0.0 | 0.0% |
| Other | 0 | 0 | 0 | 0.0 | 0 | 0.0 | 0.0% |
| Operating Revenues | 180,063 | 183,511 | 183,467 | 0.0% | 187,180 | 2.0% | 2.0% |

Expenditures:

| | 13-14 Actual | 14-15 Budget | Projected | Variance | 15-16 Budget | Variance | Variance |
|-----------------------------|----------------|----------------|-----------------|-------------|----------------|---------------|---------------|
| Wages | 47,116 | 56,730 | 67,689 | 19.3 | 62,140 | -8.2 | 9.5% |
| Employers Costs | 22,141 | 28,850 | 30,758 | 6.6 | 30,100 | -2.1 | 4.3% |
| MS4 Permit | 4,864 | 5,000 | 5,826 | 16.5 | 6,000 | 3.0 | 20.0% |
| Power | 11,099 | 13,190 | 8,685 | -34.2 | 9,800 | 12.8 | -25.7% |
| Chemicals | 1,868 | 5,400 | 2,363 | -56.2 | 2,400 | 1.6 | -55.6% |
| Maint/Repairs | 6,539 | 11,900 | 13,047 | 9.6 | 11,900 | -8.8 | 0.0% |
| Equipment Rental | 1,411 | 4,500 | 9,574 | 112.8 | 4,500 | -53.0 | 0.0% |
| Improvements | 12,000 | 11,040 | 11,040 | 0.0 | 12,290 | 11.3 | 11.3% |
| Legal/Consulting | 1,000 | 2,000 | 2,816 | 40.8 | 2,000 | -29.0 | 0.0% |
| Uniforms | 200 | 200 | 200 | 0.0 | 200 | 0.0 | 0.0% |
| Tools | 3,065 | 400 | 893 | 123.3 | 400 | -55.2 | 0.0% |
| Bad Debts | 0 | 0 | 0 | 0.0 | 0 | 0.0 | 0.0% |
| Other | 361 | 1,100 | 1,118 | 1.6 | 1,100 | -1.6 | 0.0% |
| Subtotals | 111,662 | 140,310 | 154,008 | 9.8% | 142,830 | -7.3% | 1.8% |
| Operating Expenses | 111,662 | 140,310 | 154,008 | 9.8% | 142,830 | -7.3% | 1.8% |
| Reserve Expenditures | 18,922 | 0 | 0 | | 0 | | |
| General Fund Net Allocation | 41,553 | 43,200 | 40,902 | -5.3 | 44,460 | 8.7 | 2.9% |
| Total Expenses | 172,137 | 183,510 | 194,910 | 6.2% | 187,290 | -3.9% | 2.1% |
| Net Income (Loss) | 7,925 | 0 | (11,443) | 0.0% | (110) | -99.0% | 100.0% |

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - SOLID WASTE FUND

June 17, 2015

| | <i>Actual</i> 2013-14 | <i>Adopted</i> <i>Budget</i> 2014-15 | <i>Projected</i> 2014-15 | <i>%</i> <i>Variance</i> 2014-15 | <i>Adopted</i> <i>Budget</i> 2015-16 | <i>% Change</i> <i>Projected</i> 2014-15 | <i>% Change</i> <i>Budget</i> 2014-15 |
|--|--------------------------|--|-----------------------------|--|--|--|---|
|--|--------------------------|--|-----------------------------|--|--|--|---|

Revenues:

| | | | | | | | |
|----------------------------|----------------|----------------|----------------|------------|----------------|-------------|-------------|
| Solid Waste Charges | 621,437 | 631,830 | 633,359 | 0.2% | 636,658 | 0.5% | 0.8% |
| Other | 385 | 400 | 297 | -25.8 | 300 | 1.1% | -25.0% |
| Operating Revenues | 621,822 | 632,230 | 633,656 | 0.2 | 636,958 | 0.5% | 0.7% |

Expenditures:

| | <i>13-14 Actual</i> | <i>14-15 Budget</i> | <i>Projected</i> | <i>Variance</i> | <i>15-16 Budget</i> | <i>Variance</i> | <i>Variance</i> |
|-----------------------------|---------------------|---------------------|------------------|-----------------|---------------------|-----------------|-----------------|
| CWRS Contract | 544,782 | 549,840 | 552,318 | 0.5% | 556,740 | 0.8% | 1.3% |
| Sac. County Admin. Fee | 34,657 | 34,920 | 34,992 | 0.2 | 34,740 | -0.7% | -0.5% |
| Consulting/Legal | 1,407 | 0 | 0 | 0.0 | 0 | 0.0% | 0.0% |
| HHW Event | 12,000 | 12,000 | 12,000 | 0.0 | 9,000 | -25.0% | -25.0% |
| Bad Debts | 0 | 0 | 0 | 0.0 | 0 | 0.0% | 0.0% |
| Total Expenses | 592,846 | 596,760 | 599,310 | 0.4 | 600,480 | 0.2% | 0.6% |
| Operating Expenses | 592,846 | 596,760 | 599,310 | 0.4 | 600,480 | 0.2% | 0.6% |
| General Fund Net Allocation | 34,060 | 35,410 | 33,526 | -5.3 | 36,440 | 8.7% | 2.9% |
| Total Expenses | 626,906 | 632,170 | 632,836 | 0.1 | 636,920 | 0.6% | 0.8% |
| Net Income (Loss) | (5,085) | 60 | 820 | 1266.3 | 38 | -95.4% | -36.7% |

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

BUDGET SUMMARY - GENERAL FUND

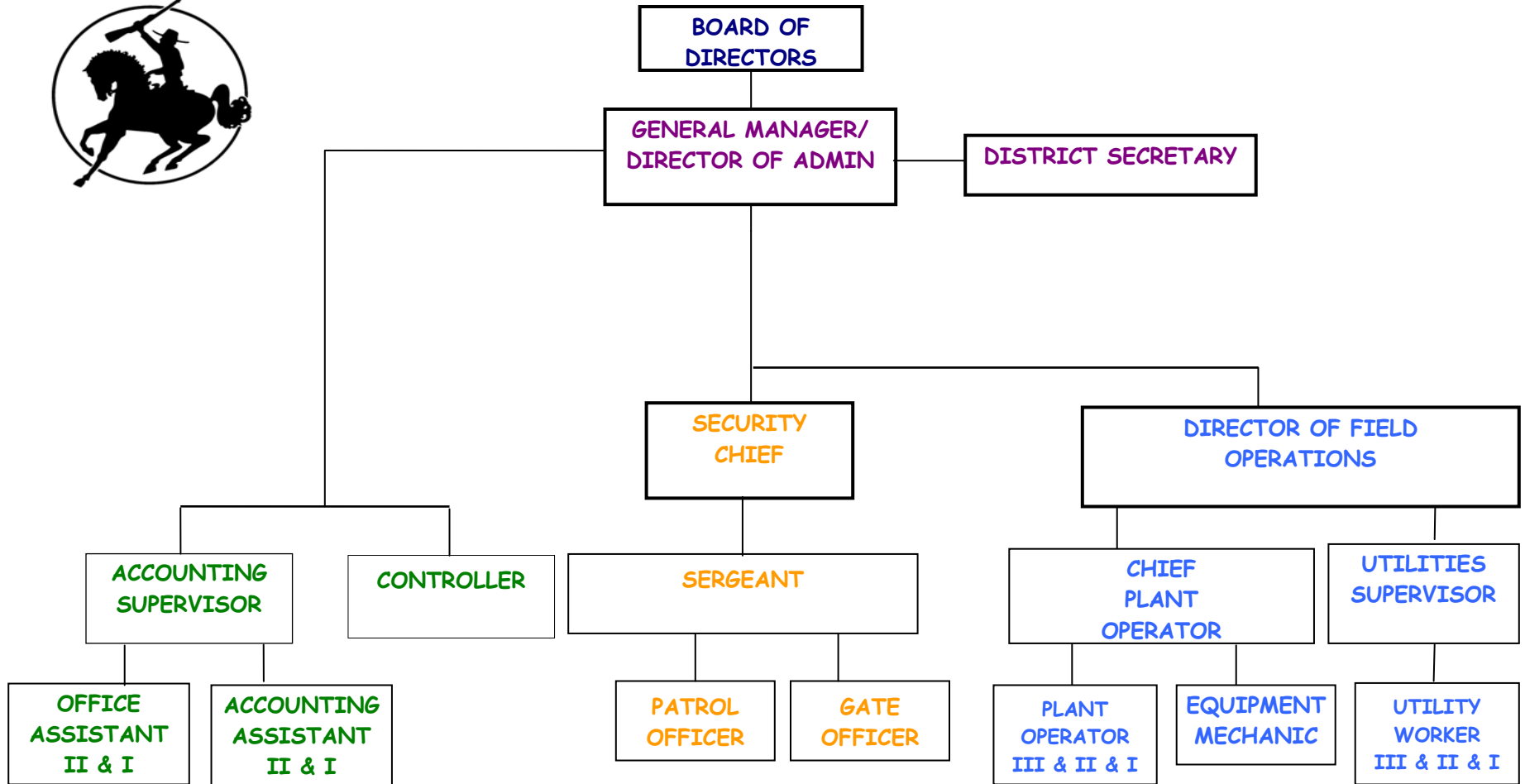
June 17, 2015

| | <i>Actual</i> | <i>Adopted</i> | | <i>%</i> | <i>Adopted</i> | <i>% Change</i> | <i>% Change</i> |
|---------------------------------|----------------|----------------|------------------|-----------------|----------------|------------------|-----------------|
| | <i>2013-14</i> | <i>Budget</i> | <i>Projected</i> | <i>Variance</i> | <i>Budget</i> | <i>Projected</i> | <i>Budget</i> |
| | | <i>2014-15</i> | <i>2014-15</i> | <i>2014-15</i> | <i>2015-16</i> | <i>2014-15</i> | <i>2014-15</i> |
| Revenues: | | | | | | | |
| Property Taxes | 520,800 | 519,960 | 519,960 | 0.0% | 463,440 | -10.9% | -10.9% |
| Title Transfer Fees | 11,550 | 12,000 | 9,500 | -20.8 | 9,600 | 1.1 | -20.0% |
| Project Reimbursement | 4,948 | 0 | 0 | 0.0 | 0 | 0.0 | 0.0% |
| Interest | 178 | 120 | 210 | 74.8 | 120 | -42.8 | 0.0% |
| CIA Ditch Admin Service Charges | 1,800 | 1,800 | 1,800 | 0.0 | 1,800 | 0.0 | 0.0% |
| Other | 1,225 | 1,200 | 1,304 | 8.7 | 1,200 | -8.0 | 0.0% |
| Total Operating Revenues | 540,500 | 535,080 | 532,774 | -0.4% | 476,160 | -10.6% | -11.0% |

| Expenditures: | <i>13-14 Actual</i> | <i>14-15 Budget</i> | <i>Projected</i> | <i>Variance</i> | <i>15-16 Budget</i> | <i>Variance</i> | <i>Variance</i> |
|---------------------------------|---------------------|---------------------|------------------|-----------------|---------------------|-----------------|-----------------|
| Wages | 507,214 | 552,900 | 449,599 | -18.7% | 505,100 | 12.3% | -8.6% |
| Director Meeting Stipends | 13,600 | 18,000 | 15,900 | -11.7 | 18,000 | 13.2 | 0.0% |
| Employers Costs | 264,092 | 305,000 | 242,644 | -20.4 | 302,200 | 24.5 | -0.9% |
| Liability Insurance | 64,610 | 77,290 | 81,635 | 5.6 | 86,400 | 5.8 | 11.8% |
| Information Systems Maintenance | 84,676 | 79,400 | 79,706 | 0.4 | 79,400 | -0.4 | 0.0% |
| Community Communications | 8,550 | 5,900 | 3,196 | -45.8 | 5,900 | 84.6 | 0.0% |
| Legal | 29,230 | 30,000 | 68,278 | 127.6 | 42,000 | -38.5 | 40.0% |
| Office Supplies | 28,916 | 22,800 | 20,858 | -8.5 | 22,800 | 9.3 | 0.0% |
| Building/Grounds Maintenance | 16,769 | 17,820 | 20,203 | 13.4 | 17,820 | -11.8 | 0.0% |
| Postage | 21,941 | 22,200 | 21,185 | -4.6 | 22,200 | 4.8 | 0.0% |
| Telephones | 4,716 | 4,800 | 5,363 | 11.7 | 6,000 | 11.9 | 25.0% |
| Contingency | 12,219 | 11,000 | 11,000 | 0.0 | 11,000 | 0.0 | 0.0% |
| Audit | 14,300 | 14,300 | 13,500 | -5.6 | 14,300 | 5.9 | 0.0% |
| Consulting | 40,120 | 6,600 | 1,698 | -74.3 | 3,600 | 112.0 | -45.5% |
| Memberships | 9,683 | 9,860 | 8,994 | -8.8 | 9,860 | 9.6 | 0.0% |
| Training/Safety | 4,238 | 6,000 | 3,172 | -47.1 | 4,800 | 51.3 | -20.0% |
| Power | 8,299 | 8,460 | 8,644 | 2.2 | 8,700 | 0.6 | 2.8% |
| Meetings | 9,674 | 9,000 | 10,785 | 19.8 | 9,000 | -16.5 | 0.0% |
| Director Expense Reimbursement | 6,655 | 6,600 | 4,586 | -30.5 | 6,600 | 43.9 | 0.0% |
| Vehicle Fuel | 2,914 | 0 | 0 | #DIV/0! | 0 | 0.0 | 0.0% |
| Equipment Maint | 1,903 | 2,000 | 1,790 | -10.5 | 2,000 | 11.7 | 0.0% |
| Election Costs | 0 | 5,000 | 1,818 | -63.6 | 0 | -100.0 | 100.0% |
| Mail Machine Lease | 2,803 | 2,800 | 3,259 | 16.4 | 2,800 | -14.1 | 0.0% |
| Copy Machine Maintenance | 20,530 | 18,250 | 19,581 | 7.3 | 18,250 | -6.8 | 0.0% |
| Vehicle Maint | 829 | 1,000 | 0 | -100.0 | 0 | 0.0 | 0.0% |
| Clerical Services | 35,906 | 0 | 93,470 | 0.0 | 0 | -100.0 | 0.0% |
| Other | 7,317 | 6,300 | 12,428 | 97.3 | 6,300 | -49.3 | 0.0% |
| Total Operating Expenses | 1,221,702 | 1,243,280 | 1,203,294 | -3.2% | 1,205,030 | 0.1% | -3.1% |

| | | | | | | | |
|-------------------------|-----------|------------------|-----------|--------------|------------------|-------------|------|
| Overage(Deficit) | (681,201) | (708,200) | (670,520) | -5.3% | (728,870) | 8.7% | 2.9% |
|-------------------------|-----------|------------------|-----------|--------------|------------------|-------------|------|

RANCHO MURIETA COMMUNITY SERVICES DISTRICT
ORGANIZATIONAL CHART



RANCHO MURIETA COMMUNITY SERVICES DISTRICT**POSITION LISTING (headcount)**

| | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|-----------------------------------|----------|----------|----------|----------|----------|----------|
| | APPROVED | APPROVED | APPROVED | Approved | Approved | Approved |
| ADMIN DEPT. | | | | | | |
| GENERAL MGR. / DIRECTOR OF ADMIN | 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 | 0.0 | 0.0 |
| CONTROLLER | | | | | 1.0 | 1.0 |
| ACCOUNTING SUPERVISOR | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| ACCOUNTING ASSISTANT I,II | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| OFFICE ASSISTANT I, II | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| DEPT. SUBTOTAL | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| WATER/SEWER/DRAINAGE DEPT. | | | | | | |
| DIRECTOR OF FIELD OPS | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| CHIEF PLANT OPERATOR | 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 | 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, III | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| TEMP UTILITY WORKER | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| OPERATOR IN TRAINING | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| DEPT. SUBTOTAL | 13.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| SECURITY DEPT. | | | | | | |
| CHIEF | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| SERGEANT-PATROL | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| PATROL OFFICER | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| GATE OFFICER | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |
| PART-TIME GATE OFFICER | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| TEMP GATE OFFICER | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| DEPT. SUBTOTAL | 17.0 | 17.0 | 17.0 | 17.0 | 17.0 | 17.0 |
| TOTALS | 36.5 | 35.5 | 35.5 | 35.5 | 35.5 | 35.5 |

 This indicates a change.

2015 - 2016 Capital Improvement Projects List

| Project Number | Est Qtr | Project Description | Budget Amount | Funding Source | Life Years | Status |
|---------------------------------|---------|---|--------------------|--|------------|------------|
| Water / Sewer Department | | | | | | |
| 1 | 01-03-1 | Geographical Information System (GIS) | 100,000 | Capital Improvement Reserves | N/A | |
| 2 | 03-06-2 | Security Access System - Water & Wastewater Facilities | 40,000 | Replacement Reserves - Water / Sewer | 10 | |
| 3 | 05-06-1 | Granlees Site Access Restriction Improvements | 100,000 | Capital Improvement Reserves | 20 | |
| 4 | 08-05-1 | WTP Paint & Exterior Siding Repair | 30,000 | Replacement Reserves - Water | 20 | In process |
| 5 | 08-07-1 | Bobcat Compact Track Loader | 54,000 | Replacement Reserves - Water & Sewer | | |
| 6 | 10-05-1 | Excavate Sediment out of Calero | 20,000 | Replacement Reserves | | |
| 7 | 11-03-1 | Fueling Station | 40,000 | Replacement Reserves - borrow & repay | 10 | |
| 8 | 12-01-2 | Dump Truck | 100,000 | Capital Improvements Reserves (Water/Sewer) | | In process |
| 9 | 13-01-2 | Hole 13 Culvert Replacement | 25,000 | Replacement Reserves - Drainage | | Complete |
| 10 | 13-02-2 | WWRP Filter PLC Replacement | 125,000 | Replacement Reserves - Sewer | | |
| 11 | 14-01-2 | MLN Generator | 125,000 | Replacement Reserves - Sewer | 20 | |
| 12 | 14-02-1 | Granlees Forebay Repairs | 130,000 | Replacement Reserves - Water | | In process |
| 13 | 14-01-1 | Backhoe | 70,000 | Capital Improvement Reserves - Water & Sewer | 10 | In process |
| Department Subtotal | | | \$ 959,000 | | | |
| Security Department | | | | | | |
| 14 | 05-12-3 | Wireless Network Site Survey, Acquisition & Startup Costs | 100,000 | Capital Improvement Reserves | 15 | |
| 15 | 14-01-3 | Two Way Radio Replacement | 12,000 | Replacement Reserves - Security | 5 | |
| 16 | 14-02-3 | Spare Gate Operator | 7,000 | Replacement Reserves - Security | 5 | |
| Department Subtotal | | | \$ 119,000 | | | |
| Admin Department | | | | | | |
| 17 | 04-12-4 | Records Storage Vault | 20,000 | Capital Improvement Reserves | 25 | |
| 18 | 10-07-4 | Electronic Document Management System | 25,000 | Unrestricted Cash | | |
| 19 | 10-08-4 | Email Exchange Server | 20,000 | Unrestricted Cash | | On hold |
| 20 | 14-01-4 | Board Room Audio System Upgrade | 12,000 | Replacement Reserves - Admin | 5 | Complete |
| Department Subtotal | | | \$ 77,000 | | | |
| 2015-16 Grand Totals | | | \$1,155,000 | | | |

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