

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 87-8
Resolution of the Board of Directors of
Rancho Murieta Community Services District

Concerning District's 1987-88 Budget

WHEREAS, hearings have been terminated during which time additions and deletions to the proposed budget for 1987-88 were made.

NOW, THEREFORE, It Is Resolved that the District's 1987-88 Budget with schedules and notes showing the approved financing, appropriations, and appropriation limit calculation is hereby adopted and ordered filed with the County Auditor of Sacramento County in accordance with Section 5931 of the Government Code.

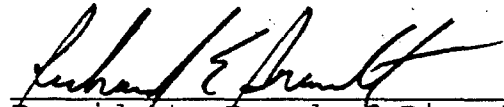
PASSED AND ADOPTED this 10th day of June, 1987, by the following roll call vote:

AYES: Directors: Brandt, Dudley, Devlin, Simpson

NOES: Director: Wegner

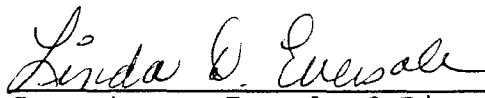
ABSENT: None

ABSTAIN: None



President, Board of Directors
Rancho Murieta Community
Services District

Attest:



Secretary, Board of Directors
Rancho Murieta Community
Services District

I hereby certify that the foregoing is the full true and correct copy of a resolution duly adopted and passed by the Board of Directors of the Rancho Murieta Community Services District, Sacramento County, California, at a meeting thereof held on the 10th day of June, 1987.

Linda D. Eversole

Linda D. Eversole,
District Secretary

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

Budget Summary

COMBINED FUND

	<u>Actual</u> <u>1985-86</u>	<u>Estimate</u> <u>1986-87</u>	<u>Budget</u> <u>1986-87</u>	<u>Proposed</u> <u>1987-88</u>
Financing:				
Service Charges	\$ 871,142	\$1,015,035	\$ 915,700	\$ 986,920
Property Taxes	130,831	165,000	163,000	215,000
Interest Income	---	60,250	56,000	63,500
Capital Fees	230,194	275,500	208,100	240,000
Other	<u>872</u>	<u>250</u>	<u>7,000</u>	<u>400</u>
	<u>\$1,233,039</u>	<u>\$1,516,035</u>	<u>\$1,349,800</u>	<u>1,505,820</u>
Appropriations:				
Operating Expenses	956,859	1,054,378	1,036,700	1,201,789
Capital Outlays	6,398	60,651	25,400	39,250
Reserve Increases	<u>226,758</u>	<u>303,096</u>	<u>190,700</u>	<u>248,750</u>
	<u>1,190,015</u>	<u>1,418,125</u>	<u>1,252,800</u>	<u>1,489,789</u>
Overage/Deficit	<u>43,024</u>	<u>97,910</u>	<u>97,000</u>	<u>16,031</u>
Depreciation	<u>252,357</u>	<u>205,334</u>	<u>255,200</u>	<u>211,300</u>

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

Budget Summary

SECURITY FUND

	<u>Actual</u> 1985-86	<u>Estimate</u> 1986-87	<u>Budget</u> 1986-87	<u>Proposed</u> 1987-88
Financing:				
Security Charges	\$388,449	\$387,100	\$403,800	\$413,000
Security Finance Charge	-	14,000	-	10,500
Contributions	2,512	250	7,000	400
Security Fines	317	35	300	200
Permit Income	30	360	300	400
Other Income	<u>95</u>	<u>2,800</u>	<u>-</u>	<u>3,000</u>
	<u>\$391,403</u>	<u>\$404,545</u>	<u>\$411,400</u>	<u>\$427,500</u>
Appropriations:				
Salary	-	8,300	30,200	32,000
Wages	213,069	202,770	196,700	207,250
Employer Costs	105,732	95,550	106,200	63,550
Administration Cost	-	-	-	31,200
Worker's Comp.	-	-	-	17,231
Uniforms	1,054	900	2,400	2,000
Supplies	4,501	1,080	1,000	1,000
Vehicle Maintenance	5,692	7,950	6,000	8,500
Gas & Oil	8,647	3,800	7,000	4,500
Equipment Rental	41	-	500	-
Licenses	374	400	400	600
Equipment Repairs	100	1,875	300	2,000
Gate Building Rent	1,872	1,872	2,400	1,900
Telephone	125	500	1,200	1,000
Insurance	11,768	42,100	26,100	49,931
Training	464	530	1,000	600
Equipment Lease	3,781	2,350	3,600	-
Miscellaneous	6,184	1,600	500	800
Janitorial	-	650	-	975
Utilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800</u>
Operating Expenses	<u>363,404</u>	<u>372,227</u>	<u>385,500</u>	<u>426,837</u>
Capital Outlays	<u>2,604</u>	<u>15,500</u>	<u>7,000</u>	<u>8,950</u>
Overage/Deficit	<u>25,395</u>	<u>16,818</u>	<u>18,900</u>	<u>663</u>
Depreciation	<u>10,196</u>	<u>13,760</u>	<u>12,000</u>	<u>15,000</u>

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

Budget Summary

WATER FUND

	<u>Actual</u> 1985-86	<u>Estimate</u> 1986-87	<u>Budget</u> 1986-87	<u>Proposed</u> 1987-88
Financing:				
Water Sales	\$146,059	\$173,850	\$147,700	\$210,500
Meter Installation Fee	19,402	24,650	14,800	25,600
Sundries Charges	13,129	2,850	10,200	3,600
Water Availability Chg.	10,040	8,510	8,000	8,660
Other Charges/ reimbursements	7,904	4,500	6,000	17,260
Capital Improvement/ Interest	<u>105,732</u>	<u>86,000</u>	<u>88,900</u>	<u>24,000</u>
	<u>\$302,266</u>	<u>\$300,360</u>	<u>\$275,600</u>	<u>289,620</u>
Appropriations:				
SOS Wages	9,314	15,950	12,700	14,100
Power	25,334	42,200	31,500	37,700
Dam Inspection	302	7,000	500	5,000
Other	891	16,000	2,100	2,000
WT Wages	14,369	19,650	14,800	35,600
Power	13,028	14,600	15,000	15,800
Chemicals	10,169	10,000	11,000	11,900
Other	4,719	9,600	6,600	7,200
T&D Wages	19,344	18,350	25,400	15,400
Power	1,504	1,700	1,600	1,900
Meters and Valves	8,338	17,500	6,000	17,000
Other	5,595	10,900	5,400	6,900
WG Wages	13,122	3,600	12,200	13,500
Employer Costs	27,873	25,000	28,300	20,200
Vehicle Expense	4,293	3,700	5,000	4,000
Insurance	10,031	11,400	9,500	14,600
Administration Costs	-	-	-	31,200
Workers Compensation	-	-	-	6,000
Other	<u>11,819</u>	<u>3,750</u>	<u>1,000</u>	<u>5,600</u>
Operating Expenses	<u>180,045</u>	<u>230,900</u>	<u>188,600</u>	<u>265,600</u>
Capital Outlays	<u>3,436</u>	<u>12,466</u>	<u>2,500</u>	<u>14,500</u>
Reserve Increases	<u>105,732</u>	<u>86,000</u>	<u>88,900</u>	<u>24,000</u>
Overage/Deficit	<u>16,489</u>	<u>-16,540</u>	<u>-1,900</u>	<u>20</u>
Depreciation	<u>154,161</u>	<u>112,513</u>	<u>154,000</u>	<u>114,000</u>

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

Budget Summary

SEWER FUND

	<u>Actual</u> <u>1985-86</u>	<u>Estimate</u> <u>1986-87</u>	<u>Budget</u> <u>1986-87</u>	<u>Proposed</u> <u>1987-88</u>
Financing:				
Sewer Service Charges	\$120,750	\$133,200	\$128,000	\$175,400
Sewer Inspection Fees	13,662	19,100	12,000	20,600
Sewer Sundries Charges	1,001	500	2,400	600
Sewer Connection Fees				
Fees/Interest	<u>124,462</u>	<u>107,200</u>	<u>119,200</u>	<u>24,000</u>
	<u>\$259,875</u>	<u>\$260,000</u>	<u>\$261,600</u>	<u>\$220,600</u>
Appropriations:				
SC Wages	10,752	12,350	12,000	14,100
Power	9,705	7,200	11,000	10,100
Repairs	5,562	1,250	4,000	1,200
Other	3,469	2,000	2,500	1,600
ST Wages	12,969	14,250	11,100	29,700
Power	8,920	14,000	7,800	19,800
Chemicals	5,558	8,700	5,500	12,000
Other	2,999	2,200	3,300	3,700
SD Wages	2,909	2,050	2,900	14,200
Power	757	300	1,000	600
Chemicals	-	-	-	200
Lab Tests	-	150	500	200
Other	200	800	500	800
SG Wages	3,627	1,000	8,600	2,700
Employer Costs	15,004	13,000	15,400	15,830
Vehicle Expense	2,675	2,300	2,500	3,300
Insurance	10,031	9,500	9,500	14,600
Administration Costs	-	-	-	31,200
Workers Compensation	-	-	-	4,900
Other	<u>3,159</u>	<u>1,200</u>	<u>1,500</u>	<u>3,000</u>
Operating Expenses	<u>98,296</u>	<u>92,250</u>	<u>99,600</u>	<u>183,730</u>
Capital Outlays	<u>-</u>	<u>7,638</u>	<u>14,900</u>	<u>14,000</u>
Reserve Increases	<u>124,462</u>	<u>107,200</u>	<u>119,200</u>	<u>24,000</u>
Overage/Deficit	<u>37,117</u>	<u>60,550</u>	<u>42,800</u>	<u>12,870</u>
Depreciation	<u>87,784</u>	<u>76,700</u>	<u>88,000</u>	<u>78,000</u>

RANCHO MURIETA
COMMUNITY SERVICES DISTRICT

Budget Summary

GENERAL FUND

	<u>Actual</u> <u>1985-86</u>	<u>Estimate</u> <u>1986-87</u>	<u>Budget</u> <u>1986-87</u>	<u>Proposed</u> <u>1987-88</u>
Financing:				
Admin Service Charges	\$141,534	\$ 88,380	\$176,700	\$ 93,600
Plan Review Cost				
Recovery	6,088	-	5,000	6,000
Other Charges	2,692	158,000	500	1,000
Property Taxes	130,831	165,000	163,000	215,000
Interest Income	(1,640)	9,750	56,000	12,500
Community Facilities fees	-	130,000	-	240,000
	<u>\$279,495</u>	<u>\$551,130</u>	<u>\$401,200</u>	<u>\$568,100</u>
Appropriations:				
Salary	92,286	99,040	101,800	57,400
Wages	54,639	37,130	78,200	24,250
Employer Costs	72,598	59,950	88,300	17,500
Election Expense	721	-	1,000	1,000
Travel/Meetings	3,126	4,500	3,600	3,000
Office Supplies	3,857	12,500	6,000	6,000
Office Rent	24,960	26,272	25,200	28,700
Copier Lease	-	4,867	-	3,736
Mail Equip. Lease	-	3,470	-	2,664
Printing	6,750	7,000	3,000	3,000
Postage	2,770	2,899	2,400	3,000
Telephones	5,344	9,177	6,000	12,000
Memberships	498	1,500	600	1,500
Insurance	15,190	16,375	12,300	20,052
Audit	6,675	4,250	3,600	4,950
Training	1,486	2,450	2,400	1,800
Legal	8,100	18,800	12,000	25,000
Collection	-	275	400	400
Engineering	12,009	11,500	10,000	25,000
Constr Plan Reviews	3,160	130	5,000	-
Consulting	-	3,500	-	20,000
Janitorial/Pest Cont.	-	1,216	-	3,520
Facility Mgmt/Port Acc.	-	28,700	-	58,650
Miscellaneous	945	3,500	1,200	2,500
Operating Expenses	<u>315,114</u>	<u>359,001</u>	<u>363,000</u>	<u>325,622</u>
Capital Outlays	<u>358</u>	<u>25,047</u>	<u>1,000</u>	<u>1,800</u>
Reserve Increases	<u>28,175</u>	<u>130,000</u>	<u>-</u>	<u>240,000</u>
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Overage/Deficit	<u>35,977</u>	<u>37,082</u>	<u>37,200</u>	<u>2,478</u>
Depreciation	<u>216</u>	<u>2,361</u>	<u>1,200</u>	<u>4,300</u>

RANCHO MURIETA COMMUNITY
SERVICES DISTRICT

Calculation of the District's
1987-88 Appropriation Limit

A.	Amount established at June 8, 1982 election	\$ 960,100
B.	Calculated June 83 - 1983-84 limit	1,069,455
C.	Calculated August 84 - 1984-85 limit	1,413,499
D.	Calculated June 85 - 1985-86 limit	1,781,150
E.	Calculated May 86 - 1986-87 limit	1,878,935
F.	Recalculated June 86 - 1986-87 limit	2,169,441
G.	Calculated June 87 - 1987-88 limit	2,303,946

Price U.S. CPI 3.4
Population spec dist est 2.71
Ratio of change $1.034 \times 1.0271 = 1.0620$
Ratio applied to 1986-87 limit
 $2,169,441 \times 1.0620 = 2,303,946$

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

1987-1988 BUDGET HIGHLIGHTS

FINANCING

The 1987-88 budget is based on an increase in user fees for the fiscal year. The users have not had a rate increase for services since the CSD took over water and sewer operations in October, 1983 and security services in 1984.

The District is presently serving 925 water and sewer accounts and 1745 residential and commercial security accounts.

Property tax revenues are estimated to increase 30.3% as the result of residential and commercial appraised property value growth within the District.

Interest income on the capital facilities account is retained in reserves in accordance with the Government Code. Interest earned on the money market accounts is revenue available for current general District operations. Interest from the reserve, redemption and improvements funds of the Assessment District remains within those funds for which they were established.

Community Facilities fees may total \$240,000 (based on 120 new residences) for new construction at Rancho Murieta during the 1987-88 fiscal year.

Administrative charges have been charged back to the operating divisions to more clearly identify the actual costs of operations.

APPROPRIATIONS

Personnel

The budget proposes adding one inspector for construction in the water and wastewater operations, making the two part time positions full time positions, and adding one part time person, making a total of 2.5 additional personnel in water and sewer. (Total of 7.5 people.) No additional personnel are required in the Security operations. (Total of 11 people.)

With the adopted policy of contracting for accounting services and the retirement of the former Manager, the administrative staff consists of 3 full time and one part time personnel.

Merit increases were budgeted based on a 5% increase availability; however, the real wage and salary impact is less than 5%, depending on the period of time during the year the increase is awarded.

Employer costs consist of PERS retirement, PERS medical, dental, payroll taxes, and 1959 survivor benefits. Gross employer costs are down, due to the inclusion of standby, holiday, vacation, and sick leave costs in wages and salaries. PERS medical costs are estimated to increase 18%, and PERS retirement contribution rates declined to 5.15% plus 3.5% of the employees' contribution amount on wages received. No social security coverage is provided by the District. The State unemployment tax is applicable only to the first \$7,000 of salaries or wages.

Other Expenses

Insurance costs reflect the addition of facilities acquired as a result of the Assessment District, the addition of capital administrative furniture and fixtures, together with an anticipated increase of 15% in rates for 1987-88. Power costs have increased approximately 24%, and chemicals 15%.

The separation and relocation of administrative offices resulted in capital expenditures.

CAPITAL OUTLAYS

Estimated capital items for Water and Sewer consist of:

New items	\$19,400	
Tools	3,700	
Replacements	<u>5,400</u>	
Total		\$28,500

Estimated capital items for Security include:

Patrol vehicle	\$ 4,000	
Computer	2,000	
Generator	1,500	
Typewriter	700	
Pager	300	
Microwave	200	
Refrigerator	150	
Folding chairs (10)	<u>100</u>	
Total		\$ 8,950

Estimated capital office furniture \$ 1,800

\$39,250