

**SADDLE CREEK COMMUNITY SERVICES DISTRICT
2017-18 DRAFT FINAL BUDGET**

	2015 Budgetary Basis Actual (Audited)	2016 Adjusted Budget	2016 Budgetary Basis Actuals (Audited)	2017 Adopted Budget	1/1- 6/30/2017 Unaudited Budgetary Basis Actuals	2017-18 Proposed Budget
REVENUE						
Special Tax Assessments	\$ 578,571	\$ 590,142	\$ 590,146	\$ 601,900	\$ 267,932	\$ 924,447
Total Other Revenue	\$ 5,596	\$ 1,634	\$ 15,375	\$ 6,400	\$ 2,376	\$ 6,400
Reimbursement for Maintenance and Repair	\$ 19,842	\$ 19,500		\$ 10,500	\$ 7,694	\$ 7,000
TOTAL REVENUE	\$ 604,009	\$ 611,276	\$ 605,521	\$ 618,800	\$ 278,002	\$ 937,847

EXPENDITURES - SERVICES AND SUPPLIES

Administration Expenses

Audit Expenses	\$ 7,500	\$ 7,500		\$ 7,500	\$ 7,500	\$ 7,800
Finance Expenses	\$ 278	\$ 500		\$ 500	\$ 186	\$ 551
Parcel Tax Implementation	\$ -	\$ 4,300		\$ 22,500	\$ 13,945	\$ 4,250
On-line Back-up/Notary Fees/Bonds	\$ 361	\$ 361		\$ 360	\$ 545	\$ 397
Legal Expenses	\$ -	\$ 1,500		\$ 1,500	\$ 200	\$ 1,575
Management Fees	\$ 59,850	\$ 62,700		\$ 65,500	\$ 32,447	\$ 68,775
HR Consultant						\$ 6,000
Insurance (Property Loss/Liability)	\$ 8,000	\$ 8,000		\$ 8,500	\$ 8,141	\$ 8,925
Miscellaneous/Contingency	\$ 2,155	\$ 2,000		\$ 2,000	\$ 225	\$ 8,000
Professional Development (Travel/Training)	\$ 6,809	\$ 6,000		\$ 8,500	\$ 6,675	\$ 8,925
Dues, Certificates & Subscriptions	\$ 4,127	\$ 4,000		\$ 4,500	\$ 1,836	\$ 6,200
Uniform Expenses	\$ 1,964	\$ 2,200		\$ 2,200	\$ 1,829	\$ 2,310
Electric Power/Water/Sewer	\$ 4,708	\$ 5,200		\$ 9,000	\$ 2,456	\$ 9,405
Telephone & Internet Service	\$ 5,231	\$ 5,200		\$ 6,100	\$ 2,228	\$ 6,405
Office Supplies/Postage	\$ 5,017	\$ 5,000		\$ 5,000	\$ 2,199	\$ 5,250
Office Equipment Repair/Replacement	\$ 3,974	\$ 3,000		\$ 5,000	\$ 1,279	\$ 6,000
Office Equipment Lease						\$ 2,000
County Fees/LAFCO	\$ 6,206	\$ 6,500		\$ 6,500	\$ 2,977	\$ 6,825
Records Management Services	\$ -	\$ 2,400		\$ 2,400		
Castle & Cooke Subsidized Expenses						\$ 120,000
Reimbursable Maint/Repair Expense	\$ 19,242	\$ 19,500		\$ 10,500	\$ 11,953	\$ 7,000
Total Administration Expenses	\$ 135,422	\$ 145,861		\$ 168,060	\$ 96,621	\$ 286,593

Streets Expenses

Streets, Sidewalks & Lighting Maintenance	\$ 13,599	\$ 13,500		\$ 13,500	\$ 17,660	\$ 14,175
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Common Areas Expenses						
Gate Maintenance & Opener Purchase	\$ 3,793	\$ 4,000		\$ 4,000	\$ 7,502	\$ 17,500
Landscape Supplies & Repairs	\$ 21,043	\$ 21,000		\$ 22,110	\$ 20,394	\$ 25,000
Landscape Equipment Repair/Replacement	\$ 12,204	\$ 16,500		\$ 16,500	\$ 17,902	\$ 17,500
Landscape Equipment Gas & Oil	\$ 4,924	\$ 5,000		\$ 5,000	\$ 2,482	\$ 5,250
Total Common Areas Expense	\$ 41,964	\$ 46,500		\$ 47,610	\$ 48,280	\$ 65,250
Mosquito Abatement Expenses						
Mosquito Control Products	\$ 14,952	\$ 14,500		\$ 14,500	\$ 16,902	\$ 15,225
Mosquito Abatement Monitoring & Testing	\$ 2,850	\$ 3,000		\$ 3,000	\$ 1,876	\$ 3,150
Mosquito Abatement Vehicle Gas & Oil	\$ 10,489	\$ 11,000		\$ 11,000	\$ 3,362	\$ 11,550
Mosquito Abatement Vehicle Maintenance	\$ 4,488	\$ 5,000		\$ 5,000	\$ 4,026	\$ 5,250
Total Mosquito Abatement Expense	\$ 32,778	\$ 33,500	\$ -	\$ 33,500	\$ 26,166	\$ 35,175
Audit Adjustment - Accruals	\$ (14,743)					
TOTAL SERVICES AND SUPPLIES	\$ 209,020	\$ 239,361	\$ 244,462	\$ 262,670	\$ 188,727	\$ 401,193
EXPENDITURES - SALARY AND BENEFITS						
Workers' Compensation Insurance (13)	\$ 17,882	\$ 16,035		\$ 20,300	\$ 18,631	\$ 22,237
Health Insurance (6)	\$ 56,319	\$ 60,145		\$ 57,550	\$ 32,690	\$ 66,101
Payroll Taxes (13)	\$ 21,433	\$ 22,311		\$ 21,410	\$ 9,787	\$ 28,517
Processing Fees (13)	\$ 1,438	\$ 1,400		\$ 1,400	\$ 672	\$ 1,400
Directors' Stipend (5)	\$ 5,500	\$ 6,000		\$ 6,000		\$ 6,000
Employee Wages (8)	\$ 245,506	\$ 255,712		\$ 250,400	\$ 117,388	\$ 326,653
Audit Adjustment - Accruals	\$ 9,237					
TOTAL SALARIES AND BENEFITS	\$ 357,315	\$ 361,603	\$ 343,762	\$ 357,060	\$ 179,168	\$ 450,908
EXPENDITURES - EQUIPMENT REPLACEMENT						
John Deere Tractor w/loader & Bucket		\$ 72,357				
Vrisimo Flail Mower		\$ 2,300				
Radios & Charges	\$ -	\$ -			1628	
Workman MDX Cart	\$ -	\$ 17,000				
John Deere Rotary Tiller (1) cart, (1) fogger				\$ 5,200	\$ 5,239	\$ 29,000
TOTAL EQUIPMENT REPLACEMENT	\$ -	\$ 91,657	\$ 79,736	\$ 5,200	\$ 6,867	\$ 29,000

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CAPITAL PROJECTS						
L/T Landscape Design Plan	\$ -	\$ 12,000		\$ 20,000		\$ 20,000
Landscape Improvements				\$ 60,000	\$ 58,014	\$ 80,000
Sub-total Landscape Improvements	\$ -	\$ 12,000	\$ -	\$ 80,000	\$ 58,014	\$ 100,000
Road Improvements (per Condition 2016 Assessment)	\$ -					\$ 100,000
Pavement Assessment		\$ 15,000				
Road Project Design and Construction Management						\$ 40,000
Road Project Management						\$ 3,000
Road Improvements Contingency						\$ 15,000
Sub-total Road Improvements		\$ 15,000				\$ 158,000
TOTAL CAPITAL PROJECTS	\$ -	\$ 27,000	\$ -	\$ 80,000	\$ 58,014	\$ 258,000
DEBT SERVICE						
Lease/Purchase Tractor	\$ -	\$ 14,440		\$ 16,100	\$ 8,016	\$ 16,100
TOTAL DEBT SERVICE		\$ 14,440	\$ 10,685	\$ 16,100	\$ 8,016	\$ 16,100
TOTAL EXPENDITURES	\$ 566,335	\$ 734,061	\$ 678,645	\$ 721,030	\$ 440,792	\$ 1,155,201
OTHER FINANCING SOURCES						
John Deere Financing		\$ 72,157	\$ 72,340			
ALLOCATION OF UNASSIGNED FUND BALANCE	\$ 37,674	\$ (50,628)	\$ (784)	\$ (102,230)	\$ (162,790)	\$ (217,354)
Balance of Funding over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -