

Saddle Creek Community Services District
2018-19 BUDGET WORKSHEET

	Budget	Projected Budget Remaining at 6-30-2018	Preliminary Budget	Proposed Change	Proposed Change Notes
Income					
IN01 Assessments	924,447.00	0.00	\$ 1,097,882	173,435.00	Incr. \$200 per res lot to \$1500.
IN05 Interest Income		(354.33)		0.00	
IN06 Interest - County		(409.55)		0.00	
IN07 Rebates Received		0.00		0.00	
IN30 Expense Reimbursement Revenue	7,000.00	(1,467.72)	3,000.00	(4,000.00)	New Tractor will replace C&C tractor
IN41 Gate Opener Income		(1,017.43)		0.00	
IN59 Other Misc. Revenue	6,400.00	(199.87)	6,481.08	81.08	To balance - yes reasonable
Services		0.00		0.00	
TOTAL INCOME	\$ 937,847.00	\$ (3,448.90)	\$ 1,107,363.08	\$ 169,516.08	

Expenses

Services & Supplies

Administrative Expenses

OE01 Audit Expense	7,800.00	7,800.00	11,250	3,450	18 mo Audit - Incr Proportionately
OE02 Finance Expenses	551.00	179.12	579	28	
OE02-1 - Financial Assessment (NBS)	4,250.00	51.89	4,250	0	Same as prior year
OE03 Advertising	397.00	(509.19)	500	103	Proj. Incl Hearing Ads, Recruit Ads
OE04 Legal Expenses	1,575.00	0.00	1,654	79	
OE05 Management Fees	68,775.00	7,125.20	69,434	659	3.8% inc @ 9/30
OE41 HR Consultant	6,000.00	0.00	6,000	0	
OE06 Insurance (Prop Loss & Liab)	8,925.00	237.17	9,461	536	Inc. 6% per 2/16/18 SDRMA ltr
OE07 Miscellaneous/Contingency	8,000.00	0.00	8,000	0	.07% of tot exp
OE08 Professional Development	8,925.00	(797.96)	9,725	800	
OE09 Dues, Certs, Bonds & Subscriptions	6,200.00	(639.53)	7,250	1,050	Add \$400 for Bond from Above
OE10 Uniform Expense	2,310.00	(682.22)	3,010	700	
OE11 Electric Power/Water/Sewer	9,405.00	3,064.99	6,657	(2,748)	Less: Budget remaining plus 5%
OE12 Telephone & Internet	6,405.00	701.44	5,990	(415)	Less: Budget remaining plus 5%

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OE14 Office Supplies/Postage	5,250.00	3.13	5,512.50	262.50	
OE15 Office Equipment Repair/Replace	6,000.00	83.81	10,200.00	4,200.00	Add \$ 4200. Submittal (Nicole)
OE21 Office Equipment Lease	2,000.00	121.05	2,700.00	700.00	Lease & Maint Contract
OE26 County Fees/LAFCO	6,825.00	(2,816.88)	10,494.62	3,669.62	May - incr. due to Assessment Incr.
OE30 Reimbursable Maintenance Exp	7,000.00	2,732.28	3,000.00	(4,000.00)	Reduced-replacing C&C tractor
Total Administrative Expenses	\$ 166,593.00	\$ 16,654.30	\$ 175,666.17	\$ 9,073.17	43%

Common Areas

OE16 Gate Maint/Repair/Staff/Openers	17,500.00	62.61	18,375.00	875.00	
Castle & Cooke Subsidized Expenses	120,000.00	120,000.00	120,000.00	0.00	Mostly water/ elect for landscape
OE18 Landscape Supplies & Repairs	25,000.00	98.22	26,250.00	1,250.00	
OE18-3 Landscape EquipGas & Oil	5,250.00	6.84	5,512.50	262.50	
OE18-4 Landscape Equipment Repair & Replacement	17,500.00	10.12	17,500.00	0.00	
Total Common Areas	\$ 185,250.00	\$ 120,177.79	\$ 187,637.50	\$ 2,387.50	46%

OE22 Mosquito Abatement Expense

OE22-1 Mosquito Control Products	15,225.00	18.76	15,986.25	761.25	
OE22-2 Mosquito Abatement Monitor/Test	3,150.00	1,335.15	1,905.59	(1,244.41)	
OE22-3 Mosquito Abate Vehicles Gas/Oil	11,550.00	2,510.26	11,550.00	0.00	
OE22-4 Mosquito Abatement Equip Maint	5,250.00	(2,476.56)	5,250.00	0.00	
Total OE22 Mosquito Abatement Expense	\$ 35,175.00	\$ 1,387.61	\$ 34,691.84	\$ (483.16)	9%

Total OE17 Streets

	\$ 14,175.00	\$ 8,486.85	\$ 5,972.56	\$ (8,202.44)	1%
Total Services & Supplies	\$ 401,193.00	\$ 138,219.70	\$ 403,968.07	\$ 2,775.07	100%

PE Personnel Expense

PE01 Workers' Compensation Insurance	22,237.00	320.09	14,748.68	(7,488.32)	May - per SDRMA LTR
PE02 Health Insurance	66,101.00	18,249.64	73,719.07	7,618.07	See Payroll Projection Worksheet
PE03 Payroll Taxes	28,517.00	3,984.61	28,645.65	128.65	See Payroll Projection Worksheet
PE04 Processing Fees	1,400.00	33.00	1,692.00	292.00	Per notice from Intuit

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PE05 Directors' Stipend	6,000.00	400.00	6,000.00	0.00	
PE06 Employee Wages	326,653.00	39,771.80	351,433.36	24,780.36	See Payroll Projection Worksheet
Total Salaries & Benefits	\$ 450,908.00	\$ 62,759.14	\$ 476,238.76	\$ 25,330.76	

Equipment Replacement

CO04 Shop/Grounds Equipment	29,000.00	40.47			
24' Flat Bed Trailer w/Tail gate			6,000.00		
Radar Unit			6,800.00		
Spray Rig			6,000.00		
John Deer Tractor - to replace old C&C tractor			55,000.00		Funded by Lease/Purchase
Equipment Storage Car Port			12,000.00		
Total Equipment Replacement	\$ 29,000.00	\$ 40.47	\$ 85,800.00	\$ 56,800.00	Per Submittal (Greg)

Capital Projects

OE18-1 Landscape Design/Construction	80,000.00	72.83	25,000.00	(55,000.00)	Orr Design
OE18-2 Landscape Improvements-S/T	20,000.00	0.00	0.00	(20,000.00)	
Total Landscape Project	\$ 100,000.00	\$ 72.83	\$ 25,000.00	\$ (75,000.00)	
Road Improvements	100,000.00	100,000.00	36,000.00	(64,000.00)	Construction or reserve
Road Project Design & Constr Mgmt	40,000.00	13,728.65	10,500.00	(29,500.00)	Encroachment permit process, standards develop
Road Project Management	3,000.00	3,000.00	0.00	(3,000.00)	
Road Improvement Contingency	15,000.00	15,000.00	0.00	(15,000.00)	
Total Road Improvement Project	\$ 158,000.00	\$ 131,728.65	\$ 46,500.00	\$ (111,500.00)	
Total Capital Projects	\$ 258,000.00	\$ 131,801.48	\$ 71,500.00	\$ (186,500.00)	

Debt Service

OE20 Landscape Equipment Lease/Purch	16,100.00	71.48	16,100.00	0.00	
New Tractor lease/Purchase			12,298.61	12,298.61	
Series 2018 Install Pymts (Road Improv Loan)			83,745.26	83,745.26	From Amort Sch. \$83745.26 start in Apr '19

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Total Debt Service	\$ 16,100.00	\$ 71.48		\$ 112,143.87	\$ 96,043.87	

TOTAL EXPENDITURES	\$ 1,155,201.00	\$ 332,892.27		\$ 1,149,650.70	\$ (5,550.30)	
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Other Financing Sources/(Uses)

New Tractor Lease/ purchase	0.00	0.00		(55,000.00)	(55,000.00)	Cancels outCapital Outlay above
Road Loan Draw down	0.00	0.00			0.00	Same as Tot Road Impr Prj Above
Equipment Replacement Reserve				46,550.00	46,550.00	Scenario #2
	\$ -	\$ -		\$ (8,450.00)	\$ (8,450.00)	

Excess of revenues over expenditures	\$ (217,354.00)			\$ (50,737.62)	\$ 166,616.38	
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NOTES:

Assessments Amount in the Budget is to balance budget

\$ 1,097,882 Estimate based on special tax schedule

\$ 1,545 Annual Measure A residential property assessment with 3% increase