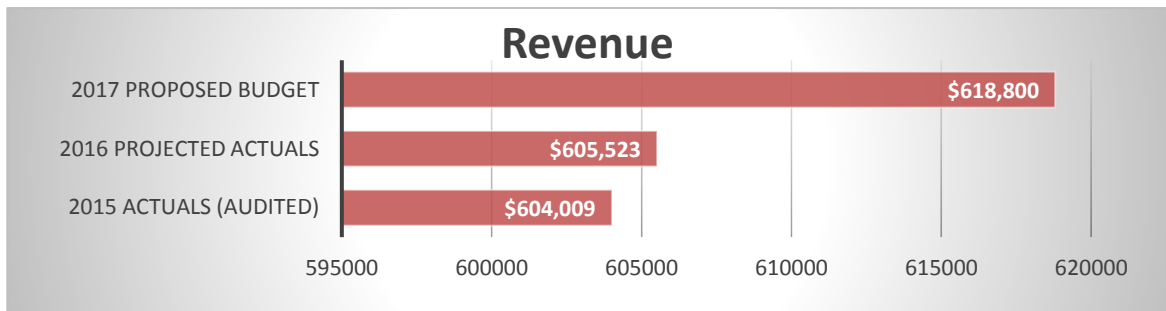


**SADDLE CREEK COMMUNITY SERVICES DISTRICT  
2017 Draft BUDGET SUMMARY**

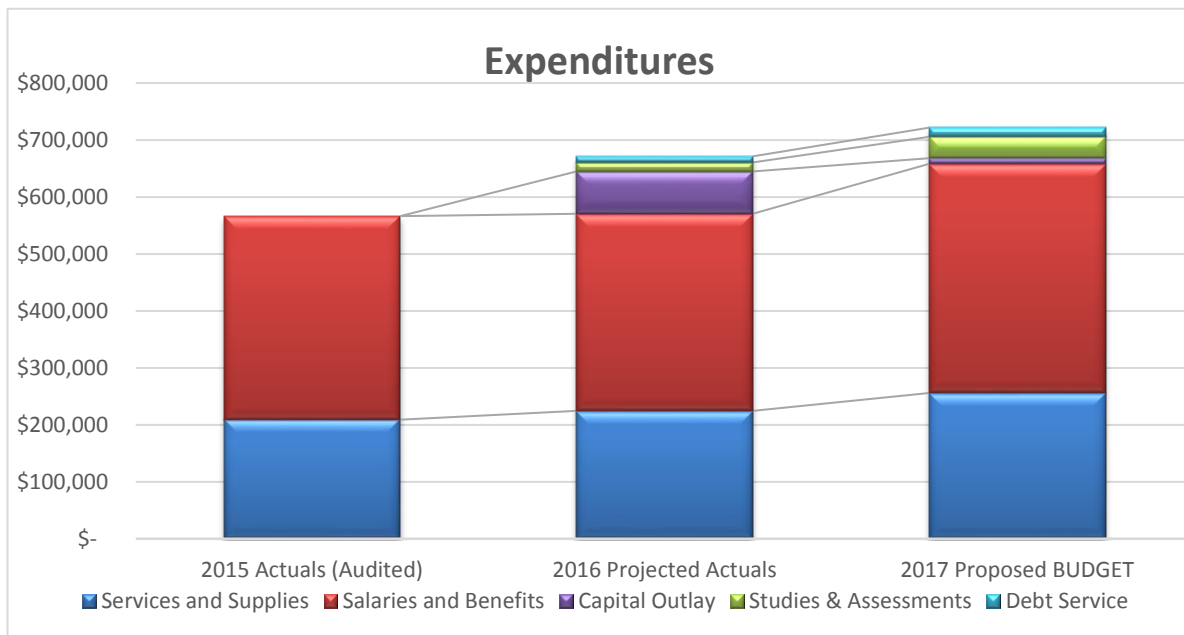
For Discussion Purposes Only

	<b>General Fund</b>		
	<b>2015 Actuals (Audited)</b>	<b>2016 Projected Actuals</b>	<b>2017 Proposed BUDGET</b>
Revenue	\$ 604,009	\$ 605,523	\$ 618,800
Expenditures			
Services and Supplies	\$ 209,020	\$ 224,529	\$ 255,860
Salaries and Benefits	\$ 357,315	\$ 345,934	\$ 402,200
Capital Outlay	\$ -	\$ 74,303	\$ 9,900
Studies and Assessments		\$ 15,800	\$ 37,500
Debt Service		\$ 10,686	\$ 16,100
Total Expenditures	<u>\$ 566,335</u>	<u>\$ 671,252</u>	<u>\$ 721,560</u>
Other Financing Sources/Uses		\$ 72,157	\$ -
Balance Available	<u>\$ 37,674</u>	<u>\$ 6,428</u>	<u>\$ (102,760)</u>
<b>Year End Reserves:</b>			
Assigned	\$ 335,173	\$ 335,176	\$ 335,173
Unassigned Fund Balance	346,226	352,654	249,894
	<u>\$ 681,399</u>	<u>\$ 687,830</u>	<u>\$ 585,067</u>

Saddle Creek Community Services District  
**2017 Draft Operating and Capital Budget**



Total Revenue in the Proposed 2017 Budget has increased from the 2016 Adopted Budget by \$7,517. Assessment Revenue is paid by the property owners of Saddle Creek Resort, collected by the County of Calaveras by fiscal year ending June 30th (2016/17) and paid in three installments - 55% in February, 40% in April and 5% in August. The February installment is accrued by to our previous calendar year. Assessments increased by \$11, 751 from 2016 to 2017. Other Revenue is comprised of the resale of for items for gate access, charges for mowing for fire protection, Interest Income, Services, and other miscellaneous revenue. 2017 budget has been increased by \$4,766 to align with 2016 Actuals Reimbursement Revenue decreased by \$9,000 to better reflect actuals. Reimbursement Revenue is offset with an equal amount in the Expenditure Budget. Reimbursements are mainly from Castle & Cooke California, Inc. for shared costs.



TOTAL Expenditures in the 2017 Proposed Budget increased by \$7K or a fraction of a percentage from the 2016 Adopted Budget. This includes the reduction of Capital Outlay of \$62K or 70% and a reduction in Reimbursable Expenses of \$9K (for which the offsetting revenue was equally reduced). Excluding those, the increase in Operating Expenses is \$78K or 12.5%. Administrative Expenditures increased by \$3,462 or 2%. And Salaries and Benefits increased by \$40.6K or 11%.

**SADDLE CREEK COMMUNITY SERVICES DISTRICT  
2017 Draft DETAILED BUDGET**

For Discussion Purposes Only	General Fund						
	2014 Budgetary Basis Actuals	2015 Adjusted Budget	2015 Budgetary Basis Actuals	2016 Adopted Budget	2016 Projected Budgetary Actuals	2017 Proposed Budget	Incr (Decr) from PY Budget
<b>REVENUE</b>							
Assessments	\$ 567,225	\$ 572,275	\$ 578,571	\$ 590,142	\$ 590,237	\$ 601,900	\$ 11,758
Total Other Revenue	\$ 7,355	\$ 8,000	\$ 5,596	\$ 1,634	\$ 6,987	\$ 6,400	\$ 4,766
Reimbursement for Maintenance and Repair	\$ 4,204	\$ 10,000	\$ 19,842	\$ 19,500	\$ 8,299	\$ 10,500	\$ (9,000)
<b>TOTAL REVENUE</b>	<b>\$ 578,784</b>	<b>\$ 590,275</b>	<b>\$ 604,009</b>	<b>\$ 611,276</b>	<b>\$ 605,523</b>	<b>\$ 618,800</b>	<b>\$ 7,524</b>
<b>EXPENDITURES</b>							
<b>SERVICES AND SUPPLIES</b>							
<u>Administration Expenses</u>							
Audit Expenses	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Accounting & Bookkeeping	\$ 6,556	\$ 500	\$ 278	\$ 500	\$ 310	\$ 500	\$ -
On-line Back-up/Notary Fees/Bonds	\$ 351	\$ 351	\$ 361	\$ 361	\$ 326	\$ 360	\$ (1)
Legal Expenses	\$ 500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Management Fees	\$ 28,500	\$ 57,000	\$ 59,850	\$ 62,700	\$ 63,066	\$ 65,500	\$ 2,800 3.5%Incr
Insurance (Property Loss/Liability)	\$ 6,359	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,274	\$ 8,500	\$ 500
Miscellaneous/Contingency	\$ 4,738	\$ 2,000	\$ 2,155	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Professional Development (Travel/Training)	\$ 5,268	\$ 6,000	\$ 6,809	\$ 6,000	\$ 6,377	\$ 6,500	\$ 500
Dues, Certificates & Subscriptions	\$ 3,491	\$ 4,000	\$ 4,127	\$ 4,000	\$ 4,000	\$ 4,500	\$ 500
Uniform Expenses	\$ 1,932	\$ 2,200	\$ 1,964	\$ 2,200	\$ 2,200	\$ 2,200	\$ -
Electric Power/Water/Sewer	\$ 5,016	\$ 6,000	\$ 4,708	\$ 5,200	\$ 5,726	\$ 6,000	\$ 800
Telephone Service	\$ 4,233	\$ 5,000	\$ 4,062	\$ 4,000	\$ 4,101	\$ 5,000	\$ 1,000 New plan
Internet Service	\$ 1,036	\$ 1,200	\$ 1,169	\$ 1,200	\$ 900	\$ 1,100	\$ (100)
Office Supplies/Postage	\$ 4,870	\$ 5,000	\$ 5,017	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Office Equipment Repair/Replacement	\$ 2,062	\$ 3,000	\$ 3,974	\$ 3,000	\$ 2,647	\$ 5,000	\$ 2,000 New Computers
County Fees/LAFCO	\$ 5,758	\$ 6,000	\$ 6,206	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
Records Management Services		\$ 2,400	\$ -	\$ 2,400	\$ -	\$ 2,400	\$ -
Reimbursable Maint/Repair Expense	\$ 4,204	\$ 10,000	\$ 19,242	\$ 19,500	\$ 8,299	\$ 10,500	\$ (9,000) Adj closer to actual
<b>Total Administration Expenses</b>	<b>\$ 92,374</b>	<b>\$ 127,651</b>	<b>\$ 135,422</b>	<b>\$ 141,561</b>	<b>\$ 128,726</b>	<b>\$ 140,560</b>	<b>\$ (1,001)</b>
<u>Streets Expenses</u>							
Streets, Sidewalks & Lighting Maintenance	\$ 12,640	\$ 13,500	\$ 13,599	\$ 13,500	\$ 12,944	\$ 13,500	\$ -

**SADDLE CREEK COMMUNITY SERVICES DISTRICT  
2017 Draft DETAILED BUDGET**

	General Fund							Incr (Decr) from PY Budget	
	2014 Budgetary Basis Actuals	2015 Adjusted Budget	2015 Budgetary Basis Actuals	2016 Adopted Budget	2016 Projected Budgetary Actuals	2017 Proposed Budget			
<b>For Discussion Purposes Only</b>									
<b>Common Areas Expenses</b>									
Gate Maintenance & Opener Purchase	\$ 3,020	\$ 4,000	\$ 3,793	\$ 4,000	\$ 3,435	\$ 4,000	\$ -		
Landscape Supplies & Repairs	\$ 20,868	\$ 21,000	\$ 21,043	\$ 21,000	\$ 22,112	\$ 41,200	\$ 20,200	Soil, Fertilizer, Irrigation Repair / Replace	
Landscape Equipment Repair/Replacement	\$ 16,493	\$ 10,000	\$ 12,204	\$ 16,500	\$ 16,806	\$ 17,000	\$ 500	Incr. to Actual	
Landscape Equipment Gas & Oil	\$ 6,582	\$ 7,000	\$ 4,924	\$ 5,000	\$ 5,609	\$ 5,600	\$ 600	Incr. to Actual	
<b>Total Common Areas Expense</b>	<b>\$ 46,963</b>	<b>\$ 42,000</b>	<b>\$ 41,964</b>	<b>\$ 46,500</b>	<b>\$ 47,962</b>	<b>\$ 67,800</b>	<b>\$ 21,300</b>		
<b>Mosquito Abatement Expenses</b>									
Mosquito Control Products	\$ 17,673	\$ 14,513	\$ 14,952	\$ 14,500	\$ 15,238	\$ 14,500	\$ -		
Mosquito Abatement Monitoring & Testing	\$ 1,823	\$ 3,000	\$ 2,850	\$ 3,000	\$ 3,524	\$ 3,500	\$ 500	Incr to Actual	
Mosquito Abatement Vehicle Gas & Oil	\$ 10,222	\$ 13,000	\$ 10,489	\$ 11,000	\$ 10,478	\$ 11,000	\$ -		
Mosquito Abatement Vehicle Maintenance	\$ 5,890	\$ 5,890	\$ 4,488	\$ 5,000	\$ 5,658	\$ 5,000	\$ -		
<b>Total Mosquito Abatement Expense</b>	<b>\$ 35,608</b>	<b>\$ 36,403</b>	<b>\$ 32,778</b>	<b>\$ 33,500</b>	<b>\$ 34,898</b>	<b>\$ 34,000</b>	<b>\$ 500</b>		
Audit Adjustment - Accruals	\$ 13,793		\$ (14,743)						
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>\$ 201,378</b>	<b>\$ 219,554</b>	<b>\$ 209,020</b>	<b>\$ 235,061</b>	<b>\$ 224,529</b>	<b>\$ 255,860</b>	<b>\$ 20,799</b>		
<b>SALARIES AND BENEFITS</b>									
Workers' Compensation Insurance (13)	\$ 10,787	\$ 16,000	\$ 17,882	\$ 16,035	\$ 20,871	\$ 23,850	\$ 7,815		
Health Insurance (6)	\$ 49,533	\$ 58,780	\$ 56,319	\$ 60,145	\$ 56,805	\$ 66,200	\$ 6,055		
Payroll Taxes (13)	\$ 20,316	\$ 28,000	\$ 21,433	\$ 22,311	\$ 19,694	\$ 23,750	\$ 1,439		
Processing Fees (13)	\$ 1,376	\$ 1,400	\$ 1,438	\$ 1,400	\$ 1,364	\$ 1,400	\$ -		
Directors' Stipend (5)	\$ 5,200	\$ 6,000	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ -		
Employee Wages (8)	\$ 224,385	\$ 253,000	\$ 245,506	\$ 255,712	\$ 241,200	\$ 281,000	\$ 25,288		
Audit Adjustment - Accruals	\$ (9,776)		\$ 9,237						
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$ 301,821</b>	<b>\$ 363,180</b>	<b>\$ 357,315</b>	<b>\$ 361,603</b>	<b>\$ 345,934</b>	<b>\$ 402,200</b>	<b>\$ 40,597</b>	Incr per Schedule	
<b>CAPITAL OUTLAY</b>									
John Deere Tractor w/loader & Bucket				\$ 72,157	\$ 74,303		\$ (72,157)		
Vrisimo Flail Mower		\$ 8,000							
2" SDS Max Rotary Hammer with attachments		\$ -	\$ -	\$ -					
Workman MDX Cart	\$ 22,768	\$ -	\$ -	\$ -					
Workman HD w/dump bed	\$ 17,499			\$ -					
1/2 ton Pickup	\$ 30,799								
3-sided Metal Bldg						\$ 4,700	\$ 4,700		
John Deere Rotary Tiller						\$ 5,200	\$ 5,200		
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 71,066</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 72,157</b>	<b>\$ 74,303</b>	<b>\$ 9,900</b>	<b>\$ (62,257)</b>	Decr. In planned purchases	

**SADDLE CREEK COMMUNITY SERVICES DISTRICT  
2017 Draft DETAILED BUDGET**

For Discussion Purposes Only

**General Fund**

	2014 Budgetary Basis Actuals	2015 Adjusted Budget	2015 Budgetary Basis Actuals	2016 Adopted Budget	2016 Projected Budgetary Actuals	2017 Proposed Budget	Incr (Decr) from PY Budget	
<b>STUDIES AND ASSESSMENTS</b>								
Landscape Design		\$ -	\$ -	\$ 12,000	\$ 7,300	\$ 20,000	\$ 8,000	Added for LT Landscape Plan
Pavement Assessment		\$ -	\$ -	\$ 15,000	\$ 4,500		\$ (15,000)	
Parcel Tax Implementation		\$ -	\$ -	\$ 4,300	\$ 4,000	\$ 17,500	\$ 13,200	Added to keep Parcel Tax initiative going
<b>TOTAL STUDIES AND ASSESSMENTS</b>	\$ -	\$ -	\$ -	\$ 31,300	\$ 15,800	\$ 37,500	\$ 6,200	
<b>DEBT SERVICE</b>								
Lease/Purchase Tractor		\$ -	\$ -	\$ 14,440	\$ 10,686	\$ 16,100	\$ 1,660	Adj for full year
<b>TOTAL DEBT SERVICE</b>				\$ 14,440	\$ 10,686	\$ 16,100	\$ 1,660	
<b>TOTAL EXPENDITURES</b>	\$ 574,265	\$ 590,734	\$ 566,335	\$ 714,561	\$ 671,252	\$ 721,560	\$ 6,998	Total Diff Excl Capital Outlay & Reimb Exp is \$78K Incr
<b>OTHER FINANCING SOURCES</b>								
John Deere Financing				\$ 72,157	\$ 72,157		\$ (72,157)	
<b>Revenue (Over) Under Expenditures</b>	\$ 4,519	\$ (459)	\$ 37,674	\$ (31,128)	\$ 6,428	\$ (102,760)	\$ (71,632)	
<b>Unassigned Fund Balance (Incr) Decr</b>	(\$4,519)	459	(\$37,674)	\$31,128	(\$6,428)	\$102,760		
<b>Funding (over)/ Under Expenditures</b>	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	