

Saddle Creek Community Services District  
Draft 2016 Budget

**REVENUE**

	<u>Approved</u> <u>2015</u>	<u>Projected FY</u> <u>2015</u>	<u>Proposed FY</u> <u>2016</u>
Revenue allocated at close of prior Fiscal Year	\$ -	\$ -	\$ 34,000
Special Tax	\$ 572,275	\$ 578,571	\$ 590,142
Reimbursement for Maintenance and Repair	\$ 10,000	\$ 19,842	\$ 19,259
Other Revenue (Vacant Lot Mowing Fee)	\$ 8,000	\$ 1,650	\$ 1,650
<b>TOTAL REVENUE</b>	<b>\$ 590,275</b>	<b>\$ 600,063</b>	<b>\$ 645,051</b>

**OPERATIONAL EXPENSES**

	<u>Actual 2013</u>	<u>Budgeted</u> <u>2014</u>	<u>Approved</u> <u>2015</u>	<u>Projected FY</u> <u>2015</u>	<u>Proposed FY</u> <u>2016</u>
Audit Expenses	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Accounting & Bookkeeping	\$ 6,152	\$ 6,000	\$ 500	\$ 279	\$ 500
On-line Back-up/Notary Fees/Bonds	\$ 936	\$ 1,000	\$ 351	\$ 361	\$ 361
Legal Expenses	\$ 406	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Management Fees	\$ -	\$ 28,500	\$ 57,000	\$ 59,850	\$ 62,700
Insurance (Property Loss/Liability)	\$ 6,065	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Miscellaneous/Contingency	\$ 4,746	\$ 5,000	\$ 2,000	\$ 1,103	\$ 2,000
Professional Development (Travel/Training)	\$ 4,816	\$ 5,000	\$ 6,000	\$ 5,975	\$ 6,000
Dues, Certificates & Subscriptions	\$ 3,476	\$ 4,000	\$ 4,000	\$ 3,499	\$ 4,000
Uniform Expenses	\$ 1,555	\$ 1,600	\$ 2,200	\$ 1,603	\$ 2,200
Electric Power/Water/Sewer	\$ 4,826	\$ 5,000	\$ 6,000	\$ 5,121	\$ 5,200
Telephone Service	\$ 4,412	\$ 5,000	\$ 5,000	\$ 3,711	\$ 4,000
Internet Service	\$ 1,111	\$ 1,200	\$ 1,200	\$ 1,079	\$ 1,200
Office Supplies/Postage	\$ 4,395	\$ 4,500	\$ 5,000	\$ 4,993	\$ 5,000
Office Equipment Repair/Replacement	\$ 2,277	\$ 2,300	\$ 3,000	\$ 3,054	\$ 3,000
Gate Maintenance & Opener Purchase	\$ 16,922	\$ 4,000	\$ 4,000	\$ 3,844	\$ 4,000
Streets, Sidewalks & Lighting Maintenance	\$ 7,416	\$ 13,500	\$ 13,500	\$ 13,431	\$ 13,500
Landscape Supplies & Repairs	\$ 20,566	\$ 21,000	\$ 21,000	\$ 19,582	\$ 21,000
Landscape Equipment Repair/Replacement	\$ 16,270	\$ 16,500	\$ 10,000	\$ 11,284	\$ 16,500
Lease/Purchase Tractor	\$ 3,127	\$ -	\$ -	\$ -	\$ 14,440
Landscape Equipment Gas & Oil	\$ 6,933	\$ 7,000	\$ 7,000	\$ 4,446	\$ 5,000
Mosquito Control Products	\$ 10,970	\$ 13,500	\$ 14,513	\$ 11,688	\$ 11,688
Mosquito Abatement Monitoring & Testing	\$ 1,697	\$ 3,000	\$ 3,000	\$ 2,472	\$ 3,000
Mosquito Abatement Vehicle Gas & Oil	\$ 11,423	\$ 13,000	\$ 13,000	\$ 7,702	\$ 11,000
Mosquito Abatement Vehicle Maintenance	\$ 5,059	\$ 5,000	\$ 5,890	\$ 4,441	\$ 5,000
County Fees/LAFCO (1)	\$ 6,006	\$ 6,500	\$ 6,000	\$ 6,287	\$ 6,500
Reimbursable Maint/Repair Expense (2)	\$ 10,534	\$ -	\$ 10,000	\$ 19,242	\$ 19,259
Records Management Services	\$ -	\$ -	\$ 2,400	\$ -	\$ 2,400
<b>Total Operational Expenses</b>	<b>\$ 169,596</b>	<b>\$ 189,100</b>	<b>\$ 219,554</b>	<b>\$ 210,548</b>	<b>\$ 246,448</b>

- (1) County Fees/LAFCO deducted directly from Assessments.
- (2) Reimbursements paid or due to be paid by Castle & Cooke.
- (3) Beginning balance includes Misc. Income (Reimbursements/Fees & Interest).

**PERSONNEL EXPENSES**

	<u>Actual</u> <u>2013</u>	<u>Budgeted</u> <u>2014</u>	<u>Approved</u> <u>2015</u>	<u>Projected</u> <u>FY 2015</u>	<u>Proposed</u> <u>FY 2016</u>
Workers' Compensation Insurance (13)	\$ 10,381	\$ 16,000	\$ 16,000	\$ 17,882	\$ 16,035
Health Insurance (6)	\$ 44,897	\$ 58,780	\$ 58,780	\$ 55,836	\$ 60,145
Payroll Taxes (13)	\$ 25,968	\$ 28,000	\$ 28,000	\$ 20,889	\$ 22,311
Processing Fees (13)	\$ 1,366	\$ 1,400	\$ 1,400	\$ 1,434	\$ 1,400
Directors' Stipend (5)	\$ 5,600	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Employee Wages (8)	\$ 273,455	\$ 281,500	\$ 253,000	\$ 245,242	\$ 255,712
<b>Total Personnel Expenses:</b>	<b>\$ 361,667</b>	<b>\$ 391,680</b>	<b>\$ 363,180</b>	<b>\$ 347,283</b>	<b>\$ 361,603</b>

- \* Annual employee merit increases (step raises) are reflected.
- \* Cost of living increases are reflected.
- \* Includes IRA contribution for Maintenance Manager (\$3500) & Maintenance Supervisor (\$3000) - adjusted FY 2014.
- \* Directors, General Manager & CSD Clerk/Treasurer do not receive Health Insurance Benefits.

**CAPITAL OUTLAY**

	<u>Actual 2013</u>	<u>Budgeted</u> <u>2014</u>	<u>Approved</u> <u>2015</u>	<u>Projected FY</u> <u>2015</u>	<u>Proposed FY</u> <u>2016</u>
Vrisimo Flail Mower (last purchased new \$6,900 in 2012)	\$ -	\$ -	\$ -	\$ 8,000	\$ -
2" SDS Max Rotary Hammer with attachments	\$ 1,349	\$ -	\$ -	\$ -	\$ -
Workman MDX Cart	\$ 11,886	\$ 22,768	\$ -	\$ -	\$ -
Workman HD w/dump bed	\$ -	\$ 17,499	\$ -	\$ -	\$ -
1/2 ton Pickup	\$ -	\$ 30,799	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ 13,235</b>	<b>\$ 71,066</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>

**PRELIMINARY ENGINEERING AND STUDY PROJECTS**

	<u>Actual 2013</u>	<u>Budgeted</u> <u>2014</u>	<u>Approved</u> <u>2015</u>	<u>Projected FY</u> <u>2015</u>	<u>Proposed FY</u> <u>2016</u>
Landscape Design	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Pavement Assessment	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Financial Assessment	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<b>Total Studies and Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,000</b>
<b>TOTAL BUDGET</b>	<b>\$ 544,498</b>	<b>\$ 651,846</b>	<b>\$ 582,734</b>	<b>\$ 565,831</b>	<b>\$ 645,051</b>