

Exhibit "A"

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
 FY 2009 DRAFT BUDGET Page 1 of 2

FY 2008 Actual Projected      FY 2008 Projected      FY 2009 Projected      FY 2009  
 Assessment Revenue: \$497,098    Ending Balance: \$135,000    Assessment Revenue: \$509,964    Funds Available: \$644,964

FY 2009 Proposed      FY 2009 Anticipated      FY 2009 Proposed  
 Budget Expenditures: \$492,131    Ending Balance: \$152,833    Designated Reserves: \$152,833

(Approved)    (Projected)    (Proposed)  
FY 2008      FY 2008      FY 2009

OPERATIONAL EXPENSES

|   |           |           |           |
|---|-----------|-----------|-----------|
| Audit Expenses                              | \$7,000   | \$13,000  | \$7,150   |
| Accounting & Bookkeeping                    | \$3,600   | \$3,600   | \$3,600   |
| On-Line Back-up/Notary/Bonds                | \$700     | \$700     | \$700     |
| Legal Expenses                              | \$2,000   | \$1,000   | \$2,000   |
| Insurance (Property Loss/Liability)         | \$6,980   | \$6,980   | \$7,329   |
| Miscellaneous/Contingency                   | \$5,000   | \$2,500   | \$5,000   |
| Professional Development (Travel/Training)  | \$4,800   | \$4,800   | \$5,000   |
| Dues, Certificates & Subscriptions          | \$1,000   | \$800     | \$1,000   |
| Uniform Expenses                            | \$1,400   | \$1,400   | \$1,600   |
| Electric Power/Water/Sewer                  | \$5,128   | \$5,100   | \$5,500   |
| Telephone Service                           | \$4,612   | \$4,400   | \$4,600   |
| Internet Service                            | \$900     | \$900     | \$1,000   |
| Office Supplies/Postage                     | \$2,945   | \$2,100   | \$2,600   |
| Office Equipment Repair/Replacement         | \$2,000   | \$2,000   | \$2,200   |
| Gate Maintenance & Opener Purchase          | \$2,000   | \$2,200   | \$3,500   |
| Street Light & Main Gate Lights Maintenance | \$5,000   | \$3,500   | \$4,000   |
| Landscape Supplies & Repairs                | \$15,000  | \$15,100  | \$17,000  |
| Landscape Equipment Repair/Replacement      | \$12,000  | \$12,030  | \$12,000  |
| Landscape Equipment Lease/Purchase          | \$6,406   | \$6,406   | \$0       |
| Landscape Equipment Gas & Oil               | \$3,000   | \$3,000   | \$7,000   |
| Mosquito Control Products                   | \$5,000   | \$5,000   | \$5,000   |
| Mosquito Abatement Monitoring & Testing     | \$2,066   | \$2,066   | \$2,300   |
| Mosquito Abatement Vehicle Gas & Oil        | \$12,000  | \$12,000  | \$12,000  |
| Mosquito Abatement Vehicle Maintenance      | \$3,500   | \$3,500   | \$4,000   |
| Lease Purchase/Tractor                      | \$0       | \$0       | \$13,489  |
| <u>Total Operational Expenses:</u>          | \$0       | \$0       | \$13,489  |
|   | \$114,037 | \$114,082 | \$129,568 |

| <u>Personnel Expenses</u>            | (Approved)<br>FY 2008 | (Projected)<br>FY 2008 | (Proposed)<br>FY 2009 |
|--------------------------------------|-----------------------|------------------------|-----------------------|
| Workers' Compensation Insurance (13) | \$19,655              | \$15,061               | \$21,887              |
| Health Insurance (6)                 | \$29,523              | \$29,648               | \$35,709              |
| Payroll Taxes (13)                   | \$21,257              | \$20,000               | \$24,000              |
| Processing Fees (13)                 | \$1,200               | \$1,200                | \$1,200               |
| Directors' Stipend (5)               | \$6,000               | \$6,000                | \$6,000               |
| Employee Wages (8)                   | \$250,936             | \$219,687              | \$267,167             |
| <br><u>Total Personnel Expenses:</u> | <br>\$328,571         | <br>\$291,596          | <br>\$355,963         |

- \* Annual employee merit increases (step raises) are reflected.
- \* Reflects staff increase of one (1) full-time Maintenance (I or II) position.
- \* Maintenance Manager's \$2,500 (plus payroll tax costs) annual retirement (IRA) contribution is reflected.
- \* Directors, General Manager & CSD Clerk/Treasurer do-not receive Health Insurance Benefits.

| <u>Capital Outlay</u>   | (Approved)<br>FY 2008 | (Actual)<br>FY 2008 | (Proposed)<br>FY 2009 |
|---|-----------------------|---------------------|-----------------------|
| Motorized Utility Cart  | \$11,500              | \$11,500            | \$0                   |
| Scarifier Grinder (Budget Amendment 5/20/2008)  | \$2,750               | \$2,712             | \$0                   |
| Vismio Mower (Attaches to Tractor)  | \$0                   | \$0                 | \$6,600               |
| Kubota Cab Tractor 4WD & Equipment  | \$0                   | \$0                 | *                     |
| <p>(Staff recommends Lease/Purchase of Tractor &amp; Equipment from Bobcat Central Inc., 3516 Newton Rd., Stockton, Ca. Total cost \$42,132.76 to be paid as follows; 1) Down Payment: \$6,325 and 2) Monthly L/P Payment of \$596.96 for 60 months. Down payment and Monthly L/P payment to be funded in Operational Catagory <u>OE20</u>. No interest would be charged for this Lease/Purchase.</p> |                       |                     |                       |
| <br><u>Total Capital Outlay:</u>  | <br>\$14,250          | <br>\$14,212        | <br>\$6,600           |