

# **Saddle Creek Community Services District**

## **Regular Meeting of August 15, 2017**

### **AGENDA SUPPORTING DATA**

#### **7. DISCUSSION AND ACTION ITEMS**

- b. Adoption of a resolution approving the 2017-18 Final Budget covering the July 1, 2107 through June 30, 2018 Fiscal Year.

#### ***Recommended Action***

I move to approve adoption of a resolution approving the 2017-18 Final Budget covering the July 1, 2107 through June 30, 2018 Fiscal Year.

#### ***Background***

On June 20, 2017, the Board of Directors adopted a Preliminary Budget covering the 2017-18 fiscal year beginning July 1, 2017; and established a public hearing date of August 15, 2017 to receive public input on the adoption of a final budget. A Notice of Public Hearing, establishing the August 15, 2017 hearing date, was published in the Sonora Union Democrat on July 28, 2017.

A public hearing will be held to receive public comment and input on the draft final budget. Following the public hearing, the Board will be asked to vote on the attached resolution approving the 2017/18 budget. Attached you will find the draft Final 2017-18 Fiscal Year Budget and a supporting memorandum.

# Saddle Creek Community Services District

2017/18 Final Budget

Preparation Memorandum

August 11, 2017

## 1 BUDGET OVERVIEW

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### 1.1 PURPOSE

We are pleased to present to the Board of Directors the proposed Final 2017/18 fiscal year budget; effective July 1, 2017 through June 30, 2018. This final budget replaces the Preliminary Budget adopted by this Board on June 20, 2017. The development of the small public agency budget is as much an exercise in public outreach and education as it is in finance and fiscal accountability. Effective special district budgets tie directly to management goals and objectives, are simply presented and easily understood by the average District service customer.

### 1.2 TRANSPARENCY

To provide a basis of budget understanding, the assumptions, criteria and procedure of budget development is articulated in this memorandum to offer the reader with the background necessary to comprehend the methodology used and performance to budget within the year currently coming to a close; as well as the ability to transition into the upcoming budget year with the information necessary to identify trends, financial red flags, budget influences and other factors. The budgeting exercise is therefore used as a vehicle to increase financial transparency and accountability.

### 1.3 ACCOUNTABILITY

Budgeting is also a management tool used to continuously refine financial accounting methods to evaluate the impact of delivering various levels of public services. For example, we need to be able to not only quickly recognize when we have underestimated cost for materials and supplies; we should also have the ability to know whether it was the wetlands maintenance or mosquito control activities that produced the overrun. We have recently refined our accounting practices to allow management and the Board to track expenses on the service level so we can easily understand the value and cost of our administrative overhead as well as each of the services we provide. This is especially helpful with voter approval and implementation of the new Measure A Special Tax, which requires additional annual accounting and reporting efforts.

### 1.4 SERVICE LEVELS

Special districts are truly the most responsive vehicle in which to respond to a community's service provision needs. In some cases, a district is formed to provide a single public service such as water or wastewater, and in others such as Saddle Creek, a district is formed to serve as a stable entity in the delivery of services that were mandated as a condition of development. Considering these differences,

it is important to understand the fact that some of our service levels are fixed by law, and others are at the discretion of the community through its district Board of Directors.

For example, the Local Agency Formation Commission (LAFCO) Resolution that formed the Saddle Creek CSD assigns to us the responsibility to maintain compliance with the US Army Corps of Engineers, Clean Water Act Section 404 Permit. This permit is an example of a service in which our actions and service levels are for the most part fixed by others. We have a fiduciary responsibility under the permit to employ the staff, purchase the materials and supplies and apply the methods necessary to meet the specific operational conditions detailed in the 100 page permit. Budgetary limitations are not an excuse for noncompliance with permit conditions.

Road maintenance is an example of a service where we have the discretion to set service levels. For the District to accept responsibility for any roads, we require approval of all construction plans and specifications, as well as verification that the roads have been constructed to all applicable standards. There are no state or federal mandates that require us to perform ongoing road maintenance to a specific level; however lack of maintenance or conducting our work in a manner that leaves a *Dangerous and Defective Condition of Public Property* is one of the few instances where a public agency can be held liable for damages determined to be caused by such defects.

Although not mandatory, performing road maintenance to an established standard will reduce all liability to a minimum and maximize the useful life of the road itself; thereby reducing long term costs. Measure A was developed and now approved with the intent for the District to perform road maintenance to the full industry standard. Through development of Measure A, the CSD Board has adopted a specific, industry standard service level against which our performance can be definitively measured, continuously. Please remember that our CSD performs the road maintenance and receives NO property taxes, gas tax appropriations, state or federal subventions or transportation grants. This budget is intended to support the first steps of road improvements, and set the course for continued efforts in future years.

The Board has also established by resolution a standard for equipment replacement, equipment reserves, and infrastructure replacement reserves; to be fully funded in future years as the special tax ramps up to the amount approved by the voters in May 2017. Once the funding is available from the tax, the Board has directed the preparation of a reserve policy establishing reserve accounts for equipment and infrastructure. In future budgets, these reserve accounts will be clearly identified, and deposits and withdrawals shown in budget appropriations.

## 1.5 2017/18 BUDGET HIGHLIGHTS:

- Projected 2017/18 expenditures of \$1,155,201; including \$258,000 in landscape and road improvements, \$45,100 in equipment replacements and purchases
- Total projected revenues of \$937,847; of which \$924,447 is from Measure A special taxes
- An allocation of \$217,354 from the unassigned fund balance (reserve) is dedicated to fund landscape renovations and planning at \$100,000, and road improvement planning/design and construction at \$158,000
- The Board Clerk is funded for a solid 32 hour week to efficiently maintain district records and affairs
- Estimated fiscal year ending fund balance of \$300,471

## 2 2015 BUDGET DISCUSSION

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The District's budget is developed for the ensuing calendar year by the Accountant and General Manager, with input from the Site Manager. Expenses and revenue through the first six to eight months of the year are closely analyzed and then projected through the end of the year. To understand financial trends and identify potential budgeting inaccuracies, the expenses and revenue are then compared to previous years' budgets and actual fiscal year-end figures. These identified trends, as well as areas where we had in previous years budgeted too high or low, are taken into consideration in development of the next fiscal year's budget. Further, budget criteria are established and assumptions about known changes in expenses and revenue for the next year are forecasted and further guide budget development.

This budget proposal is very simply constructed and presented, due to the relatively stable and very limiting nature of our funding and limited expense fluctuations; therefore this narrative is very important in understanding the financial condition of the District. Following are some basic assumptions and criteria used in our budget development:

### 2.1 SERVICES ASSUMPTIONS

- No additional mosquito abatement activities will be required over last year
- No new regulations will be enacted to cause a dramatic change in operations
- Road improvement planning, design and Phase 1 construction will occur this year
- The drought damaged turf replacement efforts in non-median areas will be completed
- Planning for the future of community wide drought tolerant landscape will begin

### 2.2 REVENUE FORECASTS

- Measure A special taxes have been submitted to the county and will be collected at the rate of \$1300 per residential parcel, and equivalent thereof for nonresidential properties; total levy of \$924,447
- \$217,354 transfer from reserves to fund projects
- Approximately \$300,471 remaining fund balance at the end of the year
- No additional new sources of revenue will be implemented

### 2.3 EXPENSE ASSUMPTIONS AND CRITERIA

- The Salary schedule approved on July 18, 2017 is used for personnel cost projections
- Part time Board Clerk and full time maintenance worker positions filled
- General operating expenses assumed to increase by 5% unless otherwise estimated
- Replacement office equipment being purchased as needed, and copier lease executed

**SADDLE CREEK COMMUNITY SERVICES DISTRICT  
2017-18 BUDGET SUMMARY**

	2016 Budgetary Basis Actuals (Audited)	1/1- 6/30/2017 Unaudited Budgetary Basis Actuals	2017-18 Proposed Budget
Services and Supplies	\$ 244,462	\$ 188,727	\$ 401,193
Salaries and Benefits	\$ 343,762	\$ 179,168	\$ 450,908
Equipment Replacement	\$ 79,736	\$ 6,867	\$ 29,000
Capital Projects	\$ -	\$ 58,014	\$ 258,000
Debt Service	\$ 10,685	\$ 8,016	\$ 16,100
<b>Total Budget</b>	<b>\$ 678,645</b>	<b>\$ 440,792</b>	<b>\$ 1,155,201</b>

Revenue	\$ 605,521	\$ 278,002	\$ 937,847
Other Financing Sources/Uses	\$ 72,340	\$ -	\$ -
Allocated from Unassigned Reserves	\$ 784	\$ 162,790	\$ 217,354
<b>Total Funding</b>	<b>\$ 678,645</b>	<b>\$ 440,792</b>	<b>\$ 1,155,201</b>

**RESERVES:**

Beginning Fund Balance	\$ 681,399	\$ 680,615	\$ 517,825
Ending Fund Balance			
Assigned	\$ 31,128	\$ 66,894	\$ 50,000
Unassigned Fund Balance	\$ 649,487	\$ 450,931	\$ 250,471
	<b>\$ 680,615</b>	<b>\$ 517,825</b>	<b>\$ 300,471</b>

**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
<b>REVENUE</b>						
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
<b>TOTAL REVENUE</b>	<b>\$ 604,009</b>	<b>\$ 611,276</b>	<b>\$ 605,521</b>	<b>\$ 618,800</b>	<b>\$ 278,002</b>	<b>\$ 937,847</b>

**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
<b>Total Administration Expenses</b>	<b>\$ 135,422</b>	<b>\$ 145,861</b>		<b>\$ 168,060</b>	<b>\$ 96,621</b>	<b>\$ 286,593</b>

**Streets Expenses**

Streets, Sidewalks & Lighting Maintenance	\$ 13,599	\$ 13,500		\$ 13,500	\$ 17,660	\$ 14,175
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**SADDLE CREEK COMMUNITY SERVICES DISTRICT  
2017-18 DRAFT FINAL BUDGET**

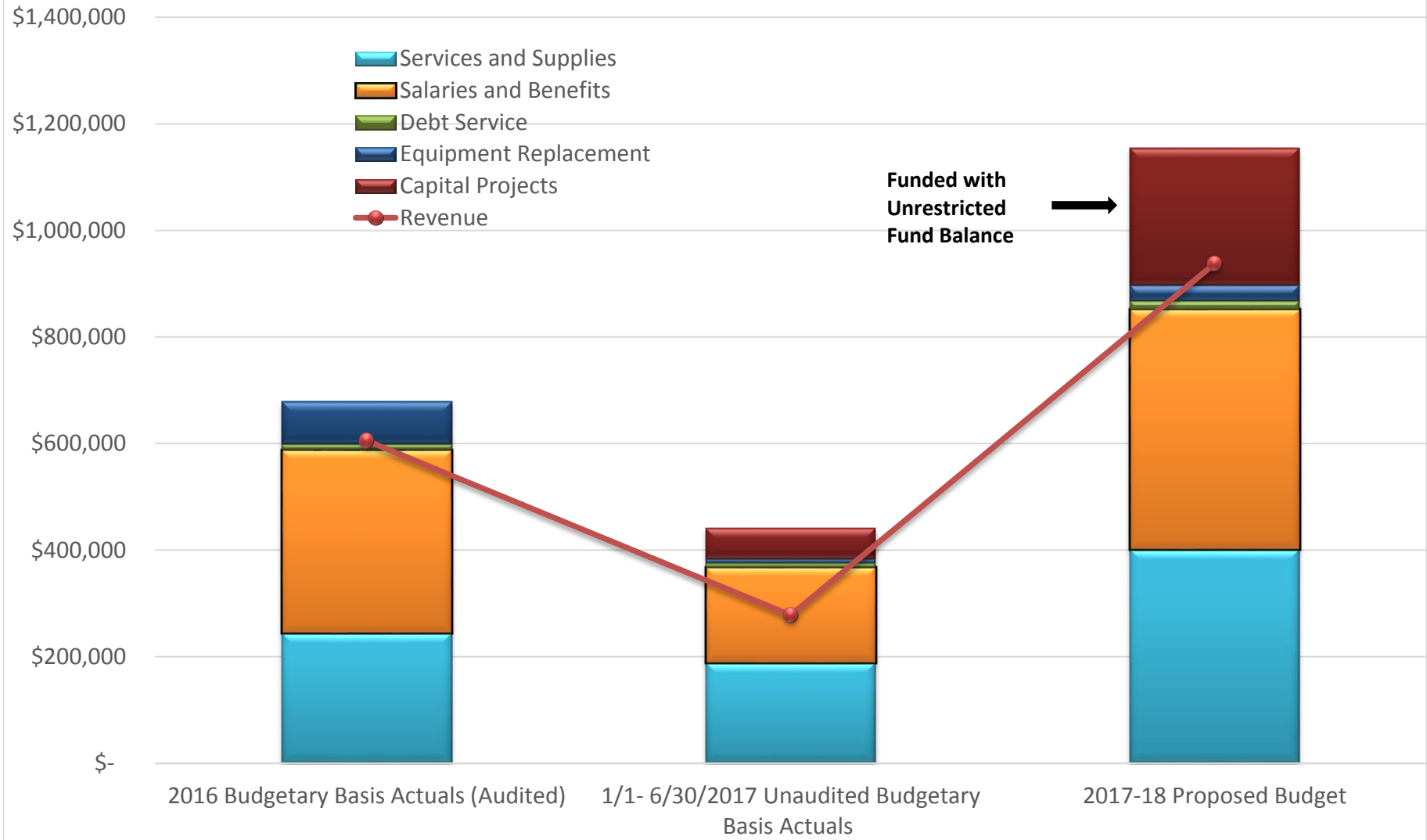
	2015 Budgetary Basis Actual (Audited)	2016 Adjusted Budget	2016 Budgetary Basis Actuals (Audited)	2017 Adopted Budget	1/1- 6/30/2017 Unaudited Budgetary Basis Actuals	2017-18 Proposed Budget
<b>Common Areas Expenses</b>						
Gate Maintenance & Opener Purchase	\$ 3,793	\$ 4,000		\$ 4,000	\$ 7,502	\$ 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
<b>Total Common Areas Expense</b>	<b>\$ 41,964</b>	<b>\$ 46,500</b>		<b>\$ 47,610</b>	<b>\$ 48,280</b>	<b>\$ 65,250</b>
<b>Mosquito Abatement Expenses</b>						
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
<b>Total Mosquito Abatement Expense</b>	<b>\$ 32,778</b>	<b>\$ 33,500</b>	<b>\$ -</b>	<b>\$ 33,500</b>	<b>\$ 26,166</b>	<b>\$ 35,175</b>
Audit Adjustment - Accruals	\$ (14,743)					
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>\$ 209,020</b>	<b>\$ 239,361</b>	<b>\$ 244,462</b>	<b>\$ 262,670</b>	<b>\$ 188,727</b>	<b>\$ 401,193</b>
<b>EXPENDITURES - SALARY AND BENEFITS</b>						
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					
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$ 357,315</b>	<b>\$ 361,603</b>	<b>\$ 343,762</b>	<b>\$ 357,060</b>	<b>\$ 179,168</b>	<b>\$ 450,908</b>
<b>EXPENDITURES - EQUIPMENT REPLACEMENT</b>						
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
<b>TOTAL EQUIPMENT REPLACEMENT</b>	<b>\$ -</b>	<b>\$ 91,657</b>	<b>\$ 79,736</b>	<b>\$ 5,200</b>	<b>\$ 6,867</b>	<b>\$ 29,000</b>

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

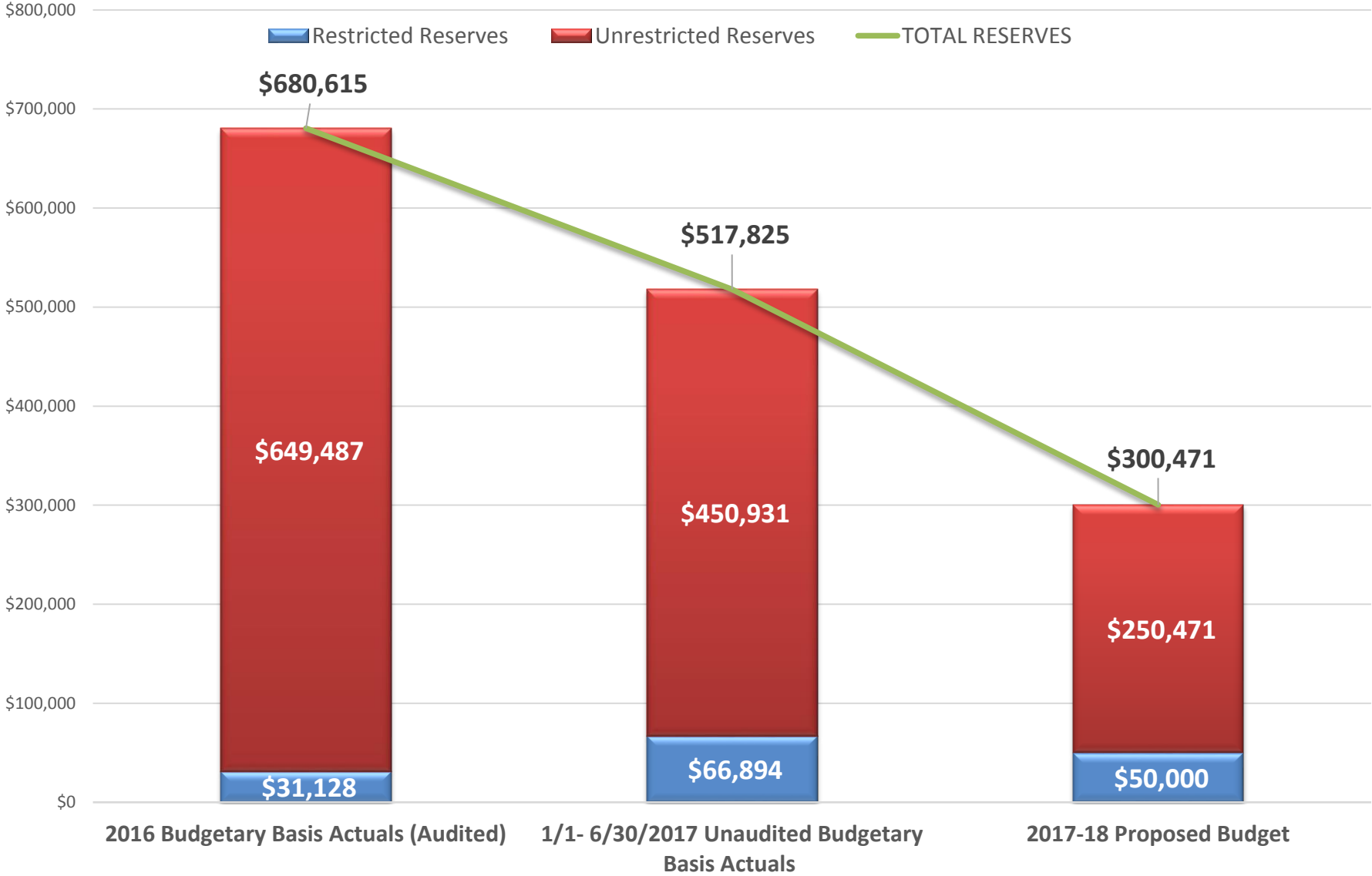
	2015 Budgetary Basis Actual (Audited)	2016 Adjusted Budget	2016 Budgetary Basis Actuals (Audited)	2017 Adopted Budget	1/1- 6/30/2017 Unaudited Budgetary Basis Actuals	2017-18 Proposed Budget
<b>CAPITAL PROJECTS</b>						
L/T Landscape Design Plan	\$ -	\$ 12,000		\$ 20,000		\$ 20,000
Landscape Improvements				\$ 60,000	\$ 58,014	\$ 80,000
<b>Sub-total Landscape Improvements</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 58,014</b>	<b>\$ 100,000</b>
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
<b>Sub-total Road Improvements</b>		<b>\$ 15,000</b>				<b>\$ 158,000</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 58,014</b>	<b>\$ 258,000</b>
<b>DEBT SERVICE</b>						
Lease/Purchase Tractor	\$ -	\$ 14,440		\$ 16,100	\$ 8,016	\$ 16,100
<b>TOTAL DEBT SERVICE</b>		<b>\$ 14,440</b>	<b>\$ 10,685</b>	<b>\$ 16,100</b>	<b>\$ 8,016</b>	<b>\$ 16,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 566,335</b>	<b>\$ 734,061</b>	<b>\$ 678,645</b>	<b>\$ 721,030</b>	<b>\$ 440,792</b>	<b>\$ 1,155,201</b>
<b>OTHER FINANCING SOURCES</b>						
John Deere Financing		\$ 72,157	\$ 72,340			
<b>ALLOCATION OF UNASSIGNED FUND BALANCE</b>	<b>\$ 37,674</b>	<b>\$ (50,628)</b>	<b>\$ (784)</b>	<b>\$ (102,230)</b>	<b>\$ (162,790)</b>	<b>\$ (217,354)</b>
<b>Balance of Funding over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Revenue & Expenditures



### RESERVE BALANCES



**SADDLE CREEK COMMUNITY SERVICES DISTRICT**  
**FY 2017/18 EMPLOYEE CLASSIFICATION & SALARY SCHEDULE**

Employee Classification	Positions 2017	Positions 2017-18		(Step 1)	(Step 2)	(Step 3)	(Step 4)
Maintenance Manager	1	1	(A)	\$72,142	\$75,749	\$79,537	\$83,514
Maintenance Supervisor	1	1	(A)	\$42,013	\$44,114	\$46,320	\$48,636
Landscape Maint. II	1	1	(H)	\$16.29	\$17.11	\$17.96	\$18.86
* Landscape Maint. I	2	3	(H)	\$14.90	\$16.31	\$17.13	\$17.98
Part-Time Maint. I	0	0	(H) (PT)	\$14.90	N/A	N/A	N/A
Accountant	1	1	(H) (PT)	\$33.33	\$35.00	\$36.75	\$38.59
CSD Clerk/Admin	1	1	(H) (PT)	\$23.00	\$24.15	\$25.36	\$26.63

(A)=Annual Salary (H)=Hourly Salary (PT) - Part time

Note: Increased by 2% COLA

Adjusted to have 5% between steps with a 2% increase to current pay.

\* Except for Landscape Maint 1 step 1 and 2 is not separated by 5%- The amounts are 2% inc to current pay

**Other**

Directors (Elected)	5	\$100 per Board Meeting Attended
General Manager	1	\$64,894.56 paid at \$5,407.88 per month

The Part-Time Maintenance I position is filled only when necessary to provide an adequate level of service during times when full time positions are vacant.

Saddle Creek CSD meets on the third Tuesday of each month. Directors receive a stipend of \$100 for attending the meeting. Directors who miss a meeting are not compensated. The annual stipend for a director who attends all CSD meetings is \$1,200. Paid in December.

**BENEFITS**

Upon completion of each full calendar year of employment with the District in the position of Maintenance Supervisor, the District provides a \$3,000 IRA contribution. This benefit is paid during the month of January in the year following each full calendar year of employment. All payroll costs associated with this benefit are borne by the District.

Upon completion of each full calendar year of employment with the District in the position of Maintenance Manager, the District provides a \$3,500 IRA contribution. This benefit is paid during the month of January in the year following each full calendar year of employment. All payroll costs associated with this benefit are borne by the District.

Health Insurance Benefits are provided to the following Employee Classifications after completion of 90 days full time employment with the District; 1) Maintenance Manager, 2) Maintenance Supervisor, 3) Maintenance II and 4) Maintenance I. The District does not pay for Health Insurance Coverage for 1) Employee Dependents, 2) Directors, or 3) Part-Time Employees.

Hourly Employee Vacation and Sick Leave benefits are accrued at the end of each month at a rate of \$6.67 to a maximum of 120 hours, and \$5.87 to a maximum of 60 hours, respectively.

Part time Employee Sick Leave Benefits are accrued at a rate of 1 hour per 30 hours worked. No vacation pay is accrued for employees classified as part time.

**RESOLUTION 2017-**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SADDLE CREEK  
COMMUNITY SERVICES DISTRICT APPROVING THE DISTRICT'S FISCAL YEAR  
2017-18 FISCAL YEAR FINAL BUDGET**

**WHEREAS**, the Saddle Creek Community Services District (District) Board of Directors reviews and accepts a monthly treasurer's report that includes statements of cash flows, account and investment balances, and budget to actual reports; and

**WHEREAS**, California Government Code Section 61110 (a) states that on or before July 1 of each year or, for districts using two one-year budgets or a biennial budget, every other year, the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts; and

**WHEREAS**, the District discussed the goals and objectives of the 2017-18 Budget preparation during its regular, public Board meetings held on May 16, 2017 and May 30, 2017; and

**WHEREAS**, the District prepared and on June 20, 2018 adopted a Preliminary Budget for the 2017/18 Fiscal Year effective July 1, 2017 through June 30, 2018, in accordance with the guidance and direction of the Board in public meetings, and called a budget public hearing for August 15, 2017; and

**WHEREAS**, the notice of budget public hearing was published in the Sonora Union Democrat on July 28, 2017; and

**WHEREAS**, a public hearing was held on August 15, 2017 at which the public was given the opportunity to discuss the adoption of the Final Fiscal Year budget, voice concerns, propose budget additions and changes, and the Board has considered such comment in this action; and

**WHEREAS**, the Final 2017/18 Budget effective July 1, 2017 through June 30, 2018 is included herein for consideration.

**NOW, THEREFORE, BE IT RESOLVED** that:

**SECTION 1.** The Board of Directors of the District does hereby approve and adopt the 2017/18 Fiscal Year Final Budget as presented.

**SECTION 2.** The District General Manager or his/her designee is hereby authorized to expend the funds contained within the 2017/18 Final Budget in accordance with financial policies adopted by the Board.

**SECTION 3.** The District General Manager or his/her designee is hereby directed to publish and distribute the 2017/18 Fiscal Year Final Budget.

**PASSED AND ADOPTED** by the Board of Directors of the Saddle Creek Community Services District on August 15, 2017 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

\_\_\_\_\_  
Larry Hoffman, President

\_\_\_\_\_  
Peter Kampa, Board Secretary

Board of Directors

**CERTIFICATE OF SECRETARY**

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Saddle Creek Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Saddle Creek Community Services District, duly called and held on August 15, 2017.

DATED: \_\_\_\_\_.