

**VILLAGE COMMUNITY DEVELOPMENT DISTRICT
RECREATION AMENITIES DIVISION
FY 2017-18 Budget**

17-18 Object Codes	20-421	2015-16 Actual	2016-17 Original Budget	2016-17 Amended Budget	2016-17 10-Month Actual	2017-18 Final Budget
338000	Shared Revenues From Other Loc	333,200	409,800	409,800	409,800	
338095	Refund - General Fund - VCCD	333,200	409,800	409,800	409,800	
341000	General Government	37,600,887	37,228,747	37,228,747	31,742,643	38,451,281
341318	Amenity Fees	37,600,887	37,228,747	37,228,747	31,742,643	38,451,281
341900	Other General Government Chg &	431,581	247,984	247,984	263,657	280,680
341901	Veterans Brick Sale	4,595	2,000	2,000	2,294	2,000
341905	Property Damage Reimbursemen	3,334	4,000	4,000	4,894	4,000
341908	Electric Reimbursement	13,777	13,000	13,000	12,531	13,000
341909	Copies-Public/T-S	118	100	100	107	100
341910	Sales Tax Collection Allowan	1,080	1,080	1,080	900	1,080
341911	Lien Fees	1,970	3,000	3,000	2,483	3,000
341915	Return Check Fees	42				
341918	Access Cd Fee/NT-S	189,027	135,000	135,000	150,571	150,000
341919	Gate Repair Fees	25,532	10,000	10,000	21,469	20,000
341921	Amenity Late Penalty Fee	128,773	46,000	46,000	42,482	44,000
341922	Copies-Public/T-L	5			2	
341923	Copies-Public/T-M	49			38	
341924	Access CD Fee/T-S	4,100	3,500	3,500	3,100	3,500
341999	Misc Revenue	59,179	30,304	30,304	22,786	40,000
342900	Other Public Safety Chg & Fees	139,789	108,200	108,200	127,038	133,100
342901	Home/Bus Watch/T-S	9,861	7,000	7,000	8,249	9,000
342902	Security (Futures)				3,927	
342903	Fire Safety (Futures)				1,571	
342904	Model Watch/T-S	2,231	500	500	5,225	3,000
342906	Recreation Special Events	126,082	100,000	100,000	106,836	120,000
342907	Community Watch Special Even	233				
342910	Home Bus Watch/T-L	868	300	300	765	600
342911	Home Bus Watch/T-M	514	400	400	465	500
347200	Parks & Recreation	1,474,451	1,414,700	1,414,700	1,305,667	1,431,900
347202	Exec Golf Exp Reimbursement	33,724	25,000	25,000		25,000
347203	Daily Trail/T-S	108,361	100,000	100,000	99,501	100,000
347204	Daily Cart Rnt/T-S	4,143	4,000	4,000	3,758	4,000
347205	Daily Grn Fee/T-S	71,269	71,000	71,000	63,356	72,000
347208	Annual Trail/T-S	825,545	785,000	785,000	720,324	800,000
347215	Lifestyle-Gen/NT-S	36,458	32,000	32,000	34,136	32,000
347216	Lifestyle-Glb/NT-S	34,300	39,000	39,000	22,509	30,000
347220	Lifestyle-Gen/NT-L	22,709	17,000	17,000	18,449	18,000
347221	Lifestyle-Gen/NT-M	6,100	9,000	9,000	6,412	7,500
347229	Lifestyle-Glb/NT-L	30,827	30,000	30,000	43,929	35,000
347230	Lifestyle-Glb/NT-M				751	
347231	LF Merch-Glb/T-S	1,638	1,000	1,000	1,531	1,000
347232	LF Merch-Glb/T-L	427	500	500	416	500
347240	Daily Trail/T-L	84,059	87,000	87,000	83,261	87,000
347241	Daily Trail/T-M	81,862	84,000	84,000	74,820	84,000
347242	Daily Cart Rnt/T-L	4,216	4,500	4,500	4,205	4,500
347243	Daily Cart Rnt/T-M	3,971	4,000	4,000	3,390	4,000
347244	Daily Grn Fee/T-L	60,012	58,000	58,000	59,254	61,000
347245	Daily Grn Fee/T-M	61,579	62,000	62,000	58,215	62,000
347298	Misc Rec Rev/T-L	321	200	200	759	400
347299	Misc Rec Rev/T-S	2,930	1,500	1,500	6,691	4,000
347900	Other Culture/Recreation	2,714	2,500	2,500		
347901	Lifelong College Classes	2,714	2,500	2,500		
354000	Fines-Local Ordinance Violatio	8,425			25	
354001	Deed Compliance Fines	8,425			25	
361100	Interest	58,424	22,000	22,000	130,620	59,225
361101	Int Income - CFB				41,193	225
361102	Int Income - Cash Equiv	31,988	15,000	15,000	36,049	35,000
361103	Int Income - USB	26,436	7,000	7,000	53,378	24,000
361300	Net Inc(Dec) Fair Value Invest	505,840			356,526	
361304	FMIvT-Unrealized Gain/Loss	82,338			25,037	
361306	FLGIT-Unrealized Gain/Loss	128,290			60,340	
361307	LTP Unrealized Gain/Loss	295,212			271,149	

**VILLAGE COMMUNITY DEVELOPMENT DISTRICT
RECREATION AMENITIES DIVISION
FY 2017-18 Budget**

17-18 Object Codes	20-421	2015-16 Actual	2016-17 Original Budget	2016-17 Amended Budget	2016-17 10-Month Actual	2017-18 Final Budget
362000	Rental Royalties	643,974	618,754	618,754	554,454	621,632
362002	ATM Lease/T-S	7,306	7,350	7,350	7,429	7,503
362004	La Hacienda Catering	63,623	64,236	64,236	53,468	64,236
362005	Polo Club Lease (T)	7,489	7,488	7,488	5,616	7,488
362006	Vending Machines	3,720	2,500	2,500	2,285	3,000
362008	RV Fees	224,272	215,000	215,000	181,994	215,000
362009	Rm Rentals/T-L	37,433	52,000	52,000	36,347	35,000
362010	Rm Rentals/T-S	273,176	240,000	240,000	237,959	260,000
362011	Rm Rentals/T-M	6,425	11,000	11,000	6,407	7,000
362015	Rm Rentals/NT-L	2,419	2,000	2,000	600	2,000
362016	Rm Rentals/NT-S	6,800	5,000	5,000	12,235	8,000
362017	Rm Rentals/NT-M	1,100	1,000	1,000	1,030	1,000
362018	RV Late Penalty Fee	208	100	100	179	150
362020	ATM Lease/T-L	3,653	3,680	3,680	3,715	3,752
362021	ATM Lease/T-M	4,383	4,400	4,400	4,458	4,503
362022	Rents & Leases/NT-L	1,967	3,000	3,000		2,000
362023	Rents & Leases/NT-S				732	1,000
364000	Disposition of Fixed Assets	17,029			2,568	
364001	Disposition of Fixed Assets	17,029			2,568	
365000	Sales or Surplus Material & Sc	5,978			3,842	
365001	Sales of Surplus Material &	5,978			3,842	
499995	TOTAL REVENUE	41,222,292	40,052,685	40,052,685	34,896,840	40,977,818
499997	(Add)/Use-General R&R		1,179,250	1,510,956		1,801,468
499997	(Add)/Use-Working Capital		478,045	1,154,189		(521,915)
499997	Budget Funding Sources		1,657,295	2,665,145		1,279,553
499998	TOTAL SOURCES	41,222,292	41,709,980	42,717,830	34,896,840	42,257,371
499999						
500310	Professional Services	7,477,269	8,058,385	8,058,385	6,526,895	8,032,523
500311	Administrative Services	1,438,191	1,369,700	1,369,700	1,141,418	1,369,017
500311	Community Watch Services	2,056,634	2,500,177	2,500,177	2,083,481	2,544,113
500311	Property Management Services	769,127	682,802	682,802	569,002	729,998
500311	Recreation Services	2,638,469	2,812,404	2,812,404	2,343,670	2,840,962
500312	Engineering Services	61,460	74,026	74,026	23,953	78,200
500313	Legal Services	63,905	200,000	200,000	24,133	100,000
500316	Deed Compliance Services	78,929	67,211	67,211	56,009	75,534
500318	Technology Services	309,440	304,562	304,562	253,802	250,811
500319	Other Professional Services	61,114	47,503	47,503	31,427	43,888
500320	Accounting & Auditing	37,638	38,298	38,298	37,738	38,629
500321	Accounting Services		1,000	1,000	1,000	1,000
500322	Auditing Services	24,600	24,260	24,260	23,700	23,591
500323	Trustee Services	13,038	13,038	13,038	13,038	14,038
500340	Other Contractual Services	3,078,306	3,118,716	3,106,539	2,569,347	3,246,670
500341	Janitorial Services	487,051	477,293	477,293	409,031	558,570
500343	Systems Management Support	351,559	386,475	374,298	278,611	393,260
500345	Dept Of Safety	1,075,178	1,074,476	1,074,476	897,979	1,084,856
500347	Golf Management Services	1,164,518	1,180,472	1,180,472	983,726	1,209,984
500410	Comm. & Freight Service	131,150	149,413	149,413	101,334	151,680
500411	Telephone	52,837	64,563	64,563	35,090	65,836
500412	Postage	96	350	350		350
500413	Cable	78,217	84,500	84,500	66,244	85,494
500430	Utilities Services	1,345,802	1,559,199	1,559,199	1,029,241	1,636,897
500431	Electricity	809,143	1,004,251	1,004,251	605,100	1,049,136
500432	Natural Gas	104,887	164,797	164,797	99,085	115,519
500433	Water & Sewer	100,302	98,448	98,448	76,553	122,688
500434	Irrigation Water	179,480	184,737	184,737	120,941	202,488
500436	Solid Waste	151,990	106,966	106,966	127,562	147,066
500440	Rentals & Leases	21,946	39,422	39,422	16,167	37,698
500442	Equipment Rental	19,786	36,422	36,422	14,547	34,698
500444	Storage Unit Rental	2,160	3,000	3,000	1,620	3,000
500450	Insurance	727,115	712,799	712,799	618,115	769,823
500451	Casualty & Liability Insuran	714,674	712,799	712,799	601,076	769,823
500452	Insurance Deductible Payment	12,441			17,039	

**VILLAGE COMMUNITY DEVELOPMENT DISTRICT
RECREATION AMENITIES DIVISION
FY 2017-18 Budget**

17-18 Object Codes	20-421	2015-16 Actual	2016-17 Original Budget	2016-17 Amended Budget	2016-17 10-Month Actual	2017-18 Final Budget
500460	Repairs & Maintenance Services	6,787,102	7,811,345	8,409,489	5,273,168	8,068,245
500461	Equipment Maintenance	41,333	52,282	52,282	17,038	45,890
500462	Building/Structure Maintenan	1,357,344	1,895,624	2,059,977	922,355	2,121,355
500463	Landscape Maint.- Recurring	1,509,191	1,549,388	1,549,388	1,224,030	1,544,976
500464	Landscape Maint.-Non-Recurri	314,510	335,020	738,866	256,342	284,451
500465	Vehicle Repair & Maintenance	6,032	12,000	12,000	5,254	12,000
500466	Pool Maintenance	417,024	417,024	417,024	351,469	509,789
500467	Gate Maintenance	170,190	271,925	271,925	218,441	264,231
500468	Irrigation Repair	107,158	103,394	133,339	87,932	103,830
500469	Other Maintenance	2,864,320	3,174,688	3,174,688	2,190,307	3,181,723
500470	Printing & Binding	202,357	210,960	210,960	178,113	221,640
500471	Printing & Binding	202,357	210,960	210,960	178,113	221,640
500480	Promotional Activities	48,299	68,820	68,820	48,722	64,180
500484	Lifestyle Events-General	48,299	68,820	68,820	48,722	64,180
500490	Other Current Chg & Obligation	134,880	133,429	133,429	116,672	131,275
500491	Bank Charges	54,819	52,800	52,800	44,960	57,800
500492	Maintenance & Bond Assessmen	68,928	64,000	64,000	61,294	58,000
500493	Permits & Licenses	5,392	11,329	11,329	4,300	10,175
500494	Overage & Shortage	39			18	
500497	Legal Advertising	2,960	2,700	2,700	2,188	2,700
500499	Misc Current Charges	2,742	2,600	2,600	3,912	2,600
500510	Office Supplies	11,294	16,250	16,250	10,520	16,250
500511	Office Supplies	11,294	16,250	16,250	10,520	16,250
500520	Operating Supplies	818,444	1,250,500	1,340,677	389,735	727,409
500521	Gasoline/Diesel	2,905	11,620	11,620	4,266	10,000
500522	Operating Supplies	72,789	106,100	106,100	49,227	109,290
500523	Recreation Supplies	48,750	67,600	67,600	39,430	67,600
500524	Non-Capital FF&E	655,931	1,040,126	1,118,126	279,423	503,445
500525	Non-Capital Hardware/Softwar	34,214	15,854	28,031	14,370	31,774
500529	Operating Supplies-Other	3,855	9,200	9,200	3,019	5,300
500540	Books, Publ, Subscriptions & M					
500543	Professional Dues					
500600	Capital Outlay	844,129	1,179,250	1,510,956	938,792	1,801,468
500622	Buildings	258,400	435,928	696,984	385,222	502,716
500633	Infrastructure	585,729	589,082	745,259	513,064	1,190,838
500642	Capital FF&E		154,240	68,713	40,506	107,914
500700	Debt Service	15,439,344	15,363,194	15,363,194	14,216,830	15,312,984
500710	Principal	8,415,000	8,485,000	8,485,000	8,485,000	8,630,000
500721	Interest Expense - Senior De	7,023,344	6,878,194	6,878,194	5,731,830	6,682,984
500730	Miscellaneous Bond Expenses	1,000				
500900	Other Uses	2,000,000	2,000,000	2,000,000	1,666,668	2,000,000
500911	Trans to Gen R&R	2,000,000	2,000,000	2,000,000	1,666,668	2,000,000
500990	Other Uses	1,303,985			1,224,065	
500991	Settlement Projects	1,303,985			1,224,065	
599999	TOTAL DISBURSEMENTS	40,409,060	41,709,980	42,717,830	34,962,122	42,257,371

**FY 2017-18
RAD
CAPITAL PROJECTS**

RAD CAPITAL PROJECTS					
Account	Location	Description	Proposed	Final	Funding Source
	Golf Maintenance 30-32				
633	Silver Lake Executive Golf Course	6' wide concrete cart path	\$ 226,000	\$ 226,000	General R & R
	Chula Vista Executive Golf Course	6' wide concrete cart path	\$ 209,000	\$ 209,000	General R & R
	Hawks Bay Course	Resurface and contour greens & tees	\$ 319,000	\$ 319,000	General R & R
	Total - 572633		\$ 754,000	\$ 754,000	
	Golf Facilities 50-52				
642	El Diablo Pump Station	Replace PLC (Programmable Logic Controller)	\$ 12,000	\$ 12,000	General R & R
	Hawkes Bay Pump Station	Replace PLC (Programmable Logic Controller)	\$ 12,000	\$ 12,000	General R & R
	Hawkes Bay Pump Station	Install Filter	\$ 33,914	\$ 33,914	General R & R
	Total - 539642		\$ 57,914	\$ 57,914	
	Regional Recreation Centers 50-53				
622	Mulberry Grove Recreation Center	LED color source stage lighting	\$ 85,000	\$ 85,000	General R & R
	La Hacienda Recreation Center	Roof replacement	\$ 226,969	\$ 226,969	General R & R
		2 loop systems	\$ 20,000	\$ 20,000	General R & R
	Total - 539622		\$ 331,969	\$ 331,969	
633	La Hacienda Recreation Center	Mill & Overlay parking lot	\$ 182,000	\$ 182,000	General R & R
	La Hacienda Recreation Center	Tennis & Pickleball court renovation	\$ 48,421	\$ 48,421	General R & R
	Mulberry Grove Recreation Center	Trellis replacement	\$ 66,300	\$ 66,300	General R & R
	Total - 539633		\$ 296,721	\$ 296,721	
642	Savannah Recreation Center	Theatre speaker upgrade	\$ 50,000	\$ 50,000	General R & R
	Total - 539642		\$ 50,000	\$ 50,000	
	Village Recreation Centers 50-54				
622	Chula Vista Recreation Center	Roof replacement	\$ 107,294	\$ 107,294	General R & R
	Total - 539622		\$ 107,294	\$ 107,294	
633	Chula Vista Recreation Center	Shuffleboard court renovation	\$ 54,050	\$ 54,050	General R & R
	Total - 539633		\$ 54,050	\$ 54,050	
	Parks/Athletic Fields 50-56				
622	Woodshop	Roof replacement	\$ 63,453	\$ 63,453	General R & R
	Total - 539622		\$ 63,453	\$ 63,453	
633	Paradise Dog Park	Renovate park grounds	\$ 40,690	\$ 40,690	General R & R
	Total - 539633		\$ 40,690	\$ 40,690	
	Non-Facility Maintenance 50-57				
633	El Camino Real	Maxicom conversion/Irrigation project		\$ 45,377	General R & R
	Total - 539633		\$ -	\$ 45,377	
	Total RAD Capital Projects		\$ 1,756,091	\$ 1,801,468	

RAD - WORKING CAPITAL AND RESERVE BALANCES

	2015-16 Actual (Per FY15-16 Audit)	2016-17 Amended Budget	2017-18 Proposed Budget	2017-18 Final Budget
WORKING CAPITAL				
Beginning Balance		10,651,781	9,497,592	9,497,592
Deposits		24,689,491	25,664,834	25,664,834
Expenditures		23,843,680	24,092,649	23,142,919
Transfer to General R & R		2,000,000	2,000,000	2,000,000
Ending Balance	10,651,781	9,497,592	9,069,777	10,019,507

***Unrealized gain of \$1,002,729 not included in FY16-17 Beginning Balance

	2015-16 Actual (Per FY15-16 Audit)	2016-17 Amended Budget	2017-18 Proposed Budget	2017-18 Final Budget
Debt Service				
Beginning Balance		608,463	608,463	608,463
Deposits		15,363,194	15,312,984	15,312,984
Expenditures		15,363,194	15,312,984	15,312,984
Ending Balance	608,463	608,463	608,463	608,463

RESERVES

	2015-16 Actual (Per FY15-16 Audit)	2016-17 Amended Budget	2017-18 Proposed Budget	2017-18 Final Budget
General R&R				
Beginning Balance		12,970,267	13,459,311	13,459,311
Deposits		2,000,000	2,000,000	2,000,000
Expenditures		1,510,956	1,756,091	1,801,468
Ending Balance	12,970,267	13,459,311	13,703,220	13,657,843

	2015-16 Actual (Per FY15-16 Audit)	2016-17 Amended Budget	2017-18 Proposed Budget	2017-18 Final Budget
Insurance Reserves				
Beginning Balance		300,000	300,000	300,000
Deposits			0	0
Expenditures			0	0
Ending Balance	300,000	300,000	300,000	300,000

	2015-16 Actual (Per FY15-16 Audit)	2016-17 ACTUAL	2017-18 Proposed Budget	2017-18 Final Budget
Settlement Proceeds				
Beginning Balance		8,542,628	9,721,565	9,721,565
Deposits		2,337,895	2,482,800	2,482,800
Expenditures (Actual)		1,158,958		
Ending Balance (15-16 Bal w/June 2017 actuals)	8,542,628	9,721,565	12,204,365	12,204,365

NOTE: Settlement Project costs are not budgeted. The amount listed in the Expenditures line reflects the actual paid costs as of June 2017 and DOES NOT reflect the actual remaining unpaid costs and other estimated project costs.

VILLAGE COMMUNITY DEVELOPMENT DISTRICT
Fitness Center - Summary
FY 2017-18 Budget

17-18 Object Codes	20-424-20-00	2015-16 Actual	2016-17 Original Budget	2016-17 Amended Budget	2016-17 10-Month Actual	2017-18 Final Budget
	SOURCES					
338000	Shared Revenues From Other Loc	1,600	1,700	1,700	1,700	
338095	Refund - General Fund - VCCD	1,600	1,700	1,700	1,700	
341900	Other General Government Chg &	60	100	100	117	100
341999	Misc Revenue	60	100	100	117	100
347200	Parks & Recreation	136,675	145,100	145,100	111,366	140,100
347217	Merchandise/T-S	63	100	100	35	100
347225	Mulberry Grove Fitness Membe	136,612	145,000	145,000	111,331	140,000
361100	Interest	309	150	150	701	350
361101	Int Income - CFB				447	50
361102	Int Income - Cash Equiv	309	150	150	254	300
361300	Net Inc(Dec) Fair Value Invest	1,662			1,442	
361307	LTP Unrealized Gain/Loss	1,662			1,442	
365000	Sales or Surplus Material & Sc				1,152	
365001	Sales of Surplus Material &				1,152	
499995	TOTAL REVENUE	140,306	147,050	147,050	116,478	140,550
669900	Budget Funding Sources		13,174	21,674		20,913
669901	(Add)/Use-Working Capital		13,174	21,674		20,913
499998	TOTAL SOURCES	140,306	160,224	168,724	116,478	161,463

	DISBURSEMENTS					
500110	Personnel Services	55,724	56,912	56,912	45,368	57,239
575131	Other Salary & Wages	48,229	50,484	50,484	39,958	50,549
575211	Social Security Taxes	2,990	3,132	3,132	2,477	3,133
575212	Medicare Taxes	699	734	734	579	736
575241	Worker's Compensation	3,806	2,562	2,562	2,354	2,821
500310	Professional Services	29,498	30,302	30,302	25,287	31,445
575311	Management Fees	29,065	29,484	29,484	24,570	30,792
575318	Technology Services	333	723	723	603	547
575319	Other Professional Services	100	95	95	114	106
500340	Other Contractual Services	16,866	18,050	18,050	13,805	18,050
575341	Janitorial Services	13,708	14,459	14,459	11,424	14,459
575343	Systems Management Support	3,158	3,591	3,591	2,381	3,591
500410	Comm. & Freight Service	1,710	2,923	2,923	1,621	2,632
575411	Telephone	477	1,291	1,291	489	1,000
575413	Cable	1,233	1,632	1,632	1,132	1,632
500430	Utilities Services	5,516	7,395	7,395	3,682	7,395
575431	Electricity	4,513	5,970	5,970	2,820	5,970
575432	Natural Gas	126	200	200	94	200
575433	Water & Sewer	288	300	300	246	300
575434	Irrigation Water	364	700	700	334	700
575436	Solid Waste	225	225	225	188	225
500460	Repairs & Maintenance Services	17,777	21,810	21,810	10,917	21,810
575461	Equipment Maintenance	12,789	12,050	12,050	7,782	12,050
575462	Building/Structure Maintenan	1,951	5,553	5,553	819	5,553
575463	Landscape Maint.- Recurring	2,844	2,844	2,844	2,276	2,844
575468	Irrigation Repair	165	500	500	12	500
575469	Other Maintenance	28	863	863	28	863
500470	Printing & Binding	350	600	600	364	660
575471	Printing & Binding	350	600	600	364	660
500490	Other Current Chg & Obligation	3,275	3,700	3,700	2,314	3,700
575491	Bank Charges	3,275	3,500	3,500	2,313	3,500
575494	Overage & Shortage				1	
575499	Misc Current Charges		200	200		200
500510	Office Supplies	76	500	500	403	500
575511	Office Supplies	76	500	500	403	500
500520	Operating Supplies	2,610	18,032	26,532	10,608	18,032
575522	Operating Supplies	2,387	6,100	6,100	1,819	6,100
575523	Recreation Supplies		500	500		500
575524	Non-Capital FF&E	223	10,000	18,500	8,789	10,000
575525	Non-Capital Hardware/Softwar		1,432	1,432		1,432
500600	Capital Outlay					
599999	TOTAL DISBURSEMENTS	133,402	160,224	168,724	114,369	161,463

MULBERRY FITNESS CENTER - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2015-16 Actual (Per FY15-16 Audit)	2016-17 Amended Budget	2017-18 Proposed Budget	2017-18 Final Budget
Beginning Balance		139,894	118,220	118,220
Deposits		147,050	140,550	140,550
Expenditures		168,724	163,352	161,463
Transfer to R&R		0	0	0
Ending Balance	139,894	118,220	95,418	97,307

***Unrealized gain of \$1,774 not included in FY16-17 Beginning Balance

RESERVES

General R&R Reserves	2015-16 Actual (Per FY15-16 Audit)	2016-17 Amended Budget	2017-18 Proposed Budget	2017-18 Final Budget
Beginning Balance		25,000	25,000	25,000
Deposits		0	0	0
Expenditures				
Ending Balance	25,000	25,000	25,000	25,000

FY16 -17 Operating Budget	\$168,724
3 Months	\$42,181
4 Months	\$56,241