

RESOLUTION 2019-02

**A RESOLUTION AMENDING THE MARSHALL CREEK
COMMUNITY DEVELOPMENT DISTRICT GENERAL
FUND BUDGET FOR FISCAL YEAR 2018**

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of Marshall Creek Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget for Fiscal Year 2018.


WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MARSHALL CREEK COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The General Fund Budget is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 14th day of November 2018 and be reflected in the monthly and Fiscal Year End 9/30/2018 Financial Statements and Audit Report of the District.

**MARSHALL CREEK COMMUNITY
DEVELOPMENT DISTRICT**

by:


Howard Hoffman
Chairman

Attest:

by:


Janice Eggleton Davis
Secretary

Proposed Budget Amendment
For the Period Ending September 30, 2018

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES					
Interest - Investments	\$ 12,000	\$ -	\$ 12,000	\$ 17,466	\$ 5,466
FEMA Grants	-	-	-	355,702	355,702
Shared Rev - Other Local Units	418,857	-	418,857	418,858	1
Interlocal Agreement - Other	356,097	-	356,097	356,097	-
Other Physical Environment Rev	15,000	-	15,000	33,931	18,931
S/F Program Fees	37,000	-	37,000	42,501	5,501
S/F Swimming Program Fees	2,000	-	2,000	-	(2,000)
S/F Activity Fees	200	-	200	5,155	4,955
S/F Other Revenues	1,750	-	1,750	1,777	27
S/F Rental Fees	2,000	-	2,000	3,930	1,930
Tennis Merchandise Sales	14,000	-	14,000	14,843	843
Tennis Special Events&Socials	1,500	-	1,500	90	(1,410)
Tennis Lessons & Clinics	118,000	-	118,000	183,848	65,848
Tennis Ball Machine Rental Fee	4,000	-	4,000	2,165	(1,835)
Tennis Membership	26,000	-	26,000	38,466	12,466
Tennis Drinks & Snacks	500	-	500	-	(500)
Interest - Tax Collector	-	-	-	3,806	3,806
Special Assmnts- Tax Collector	3,212,063	-	3,212,063	3,171,995	(40,068)
Special Assmnts- CDD Collected	12,399	-	12,399	16,205	3,806
Special Assmnts- Delinquent	-	-	-	31,282	31,282
Special Assmnts- Discounts	(96,362)	-	(96,362)	(104,666)	(8,304)
Allowance Uncollected Assem.	(25,000)	-	(25,000)	-	25,000
Other Miscellaneous Revenues	1,100	-	1,100	10,579	9,479
Gate Bar Code/Remotes	2,200	-	2,200	3,968	1,768
Impact Fee	30,000	-	30,000	53,046	23,046
TOTAL REVENUES	4,145,304	-	4,145,304	4,661,044	515,740
EXPENDITURES					
Administration					
P/R-Board of Supervisors	6,500	-	6,500	8,058	(1,558)
Payroll-Benefits	-	-	-	28	(28)
ProfServ-Arbitrage Rebate	1,200	-	1,200	600	600
ProfServ-Dissemination Agent	3,000	-	3,000	3,000	-
ProfServ-Engineering	20,000	-	20,000	21,817	(1,817)
ProfServ-Legal Services	75,000	-	75,000	73,932	1,068
ProfServ-Mgmt Consulting Serv	58,000	-	58,000	58,000	-
ProfServ-Special Assessment	12,000	-	12,000	12,000	-
ProfServ-Trustee Fees	11,400	-	11,400	11,499	(99)
Auditing Services	3,725	-	3,725	3,725	-
Postage and Freight	3,500	-	3,500	5,608	(2,108)
Insurance - General Liability	25,465	-	25,465	25,257	208
Printing and Binding	4,000	-	4,000	3,601	399
Legal Advertising	3,000	-	3,000	3,053	(53)
Miscellaneous Services	6,000	-	6,000	7,462	(1,462)
Misc-Assessmnt Collection Cost	64,269	-	64,269	17,656	46,613
Shared Exp - Other Local Units	473,434	-	473,434	473,433	1
Office Supplies	500	-	500	462	38
Annual District Filing Fee	175	-	175	175	-
Total Administration	771,168	-	771,168	729,366	41,802
Other Public Safety					
Payroll-Benefits	6,883	-	6,883	4,468	2,415
Payroll-Engineering	34,875	-	34,875	37,674	(2,799)
Payroll-Gate Maintenance	3,058	-	3,058	1,698	1,360
Contracts-Security Services	290,249	-	290,249	280,877	9,372
Contracts-Roving Patrol	42,900	-	42,900	36,628	6,272
R&M-Gate	20,000	-	20,000	61,744	(41,744)
Misc-Bar Codes	3,100	-	3,100	5,147	(2,047)
Cap Outlay-Machinery and Equip	-	-	-	7,693	(7,693)

Proposed Budget Amendment
For the Period Ending September 30, 2018

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Total Other Public Safety	401,065	-	401,065	435,929	(34,864)
Field					
Payroll-Benefits	5,056	-	5,056	3,664	1,392
Payroll-Engineering	26,354	-	26,354	30,131	(3,777)
Utility - Water & Sewer	2,000	-	2,000	-	2,000
Lease - Land	2,000	-	2,000	1,946	54
R&M-Bike Paths & Asphalt	2,500	-	2,500	3,060	(560)
R&M-Boardwalks	57,720	-	57,720	11,472	46,248
R&M-Buildings	10,000	-	10,000	14,848	(4,848)
R&M-Electrical	12,500	-	12,500	9,249	3,251
R&M-Fountain	4,000	-	4,000	5,544	(1,544)
R&M-Mulch	3,489	-	3,489	5,600	(2,111)
R&M-Roads & Alleyways	36,886	-	36,886	48,582	(11,696)
R&M-Sidewalks	20,000	-	20,000	19,609	391
R&M-Signage	8,000	-	8,000	6,300	1,700
FEMA Boardwalk Expense	-	1,000,000	1,000,000	950,963	49,037
Miscellaneous Services	-	-	-	87	(87)
Total Field	190,505	1,000,000	1,190,505	1,111,055	79,450
Landscape Services					
Payroll-Salaries	185,079	-	185,079	193,789	(8,710)
Payroll-Other	12,000	-	12,000	6,047	5,953
Payroll-Administrative	9,048	-	9,048	6,159	2,889
Payroll-Benefits	83,790	-	83,790	68,550	15,240
Payroll-General Staff	75,726	-	75,726	81,263	(5,537)
Payroll-Irrigation Staff	60,840	-	60,840	57,056	3,784
Payroll-IPM Staff	112,320	-	112,320	81,895	30,425
Payroll-Equipment Mechanic	26,000	-	26,000	19,839	6,161
Payroll Taxes	40,955	-	40,955	31,629	9,326
Communication - Telephone	5,000	-	5,000	584	4,416
Utility - Cable TV Billing	960	-	960	1,134	(174)
Electricity - General	6,000	-	6,000	3,969	2,031
Utility - Refuse Removal	13,500	-	13,500	5,907	7,593
Utility - Water & Sewer	3,360	-	3,360	1,084	2,276
Rentals - General	1,500	-	1,500	2,209	(709)
R&M-Buildings	3,900	-	3,900	3,664	236
R&M-Equipment	30,000	-	30,000	27,376	2,624
R&M-Grounds	53,729	-	53,729	52,403	1,326
R&M-Irrigation	21,000	-	21,000	18,635	2,365
R&M-Mulch	79,360	-	79,360	73,953	5,407
R&M-Pump Station	20,000	-	20,000	14,171	5,829
R&M-Trees and Trimming	11,200	-	11,200	11,807	(607)
Misc-Employee Meals	10,090	-	10,090	5,095	4,995
Office Equipment	2,400	-	2,400	22,664	(20,264)
Op Supplies - General	16,000	-	16,000	38,387	(22,387)
Op Supplies - Uniforms	7,408	-	7,408	3,895	3,513
Op Supplies - Fuel, Oil	12,500	-	12,500	18,744	(6,244)
Impr - Landscape	70,000	-	70,000	71,920	(1,920)
Cap Outlay-Machinery and Equip	63,300	-	63,300	71,118	(7,818)
Total Landscape Services	1,036,965	-	1,036,965	994,946	42,019
Utilities					
Electricity - Streetlighting	67,000	-	67,000	88,730	(21,730)
Utility - Water & Sewer	3,600	-	3,600	2,700	900
R&M-Lake	53,080	-	53,080	58,255	(5,175)
Total Utilities	123,680	-	123,680	149,685	(26,005)
Operation & Maintenance					
Payroll-Shared Personnel	356,097	-	356,097	345,105	10,992
ProfServ-Field Management	232,060	-	232,060	229,270	2,790

Proposed Budget Amendment
For the Period Ending September 30, 2018

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Travel and Per Diem	400	-	400	522	(122)
Communication - Telephone	2,100	-	2,100	740	1,360
Postage and Freight	900	-	900	160	740
R&M-Vehicles	6,000	-	6,000	5,883	117
Printing and Binding	4,500	-	4,500	3,341	1,159
Misc-Connection Computer	3,700	-	3,700	1,775	1,925
Office Supplies	1,500	-	1,500	1,187	313
Op Supplies - General	7,200	-	7,200	7,251	(51)
OP-Supplies - Buildings	300	-	300	-	300
Total Operation & Maintenance	614,757	-	614,757	595,234	19,523
<u>Parks and Recreation - General</u>					
ProfServ-Mgmt Consulting Serv	21,000	-	21,000	21,000	-
Insurance -Property & Casualty	83,143	-	83,143	66,737	16,406
Total Parks and Recreation - General	104,143	-	104,143	87,737	16,406
<u>Clubhouse</u>					
Contracts-Misc Labor	4,000	-	4,000	2,781	1,219
Contracts-Outside Fitness	5,000	-	5,000	10,015	(5,015)
R&M-Buildings	9,000	-	9,000	31,791	(22,791)
R&M-Equipment	5,000	-	5,000	-	5,000
Misc-Special Events	4,000	-	4,000	8,431	(4,431)
Cap Outlay-Machinery and Equip	3,500	-	3,500	-	3,500
Total Clubhouse	30,500	-	30,500	53,018	(22,518)
<u>Swimming Pool</u>					
Payroll-Salaries	52,149	-	52,149	59,296	(7,147)
Payroll-Hourly	41,000	-	41,000	54,375	(13,375)
Payroll-Lifeguards	35,200	-	35,200	23,669	11,531
Payroll-Benefits	26,854	-	26,854	17,452	9,402
Payroll-Engineering	31,410	-	31,410	27,515	3,895
Payroll-Janitor	8,200	-	8,200	7,951	249
Payroll Taxes	10,718	-	10,718	11,148	(430)
ProfServ-Info Technology	1,800	-	1,800	523	1,277
ProfServ-Swim Pool Commiss	2,500	-	2,500	3,883	(1,383)
Contracts-Landscape	3,500	-	3,500	-	3,500
Travel and Per Diem	700	-	700	166	534
Communication - Telephone	8,000	-	8,000	11,052	(3,052)
Utility - General	55,000	-	55,000	55,921	(921)
Utility - Refuse Removal	1,500	-	1,500	1,450	50
R&M-Buildings	15,000	-	15,000	27,296	(12,296)
R&M-Pools	89,800	-	89,800	66,457	23,343
R&M-Vehicles	500	-	500	-	500
Advertising	2,640	-	2,640	1,320	1,320
Miscellaneous Services	1,500	-	1,500	374	1,126
Misc-Employee Meals	4,000	-	4,000	4,235	(235)
Misc-Training	2,000	-	2,000	823	1,177
Misc-Licenses & Permits	1,600	-	1,600	992	608
Office Supplies	1,600	-	1,600	2,058	(458)
Cleaning Supplies	2,500	-	2,500	1,150	1,350
Office Equipment	2,000	-	2,000	508	1,492
Op Supplies - Spa & Paper	2,000	-	2,000	1,557	443
Op Supplies - Uniforms	2,500	-	2,500	2,651	(151)
Op Supplies - Summer Camp	16,000	-	16,000	10,489	5,511
Subscriptions and Memberships	800	-	800	445	355
Cap Outlay-Machinery and Equip	5,000	-	5,000	8,780	(3,780)
Cap Outlay - Pool Furniture	8,000	-	8,000	10,916	(2,916)
Total Swimming Pool	435,971	-	435,971	414,452	21,519
<u>Tennis Court</u>					
Payroll-Salaries	122,570	-	122,570	125,718	(3,148)
Payroll-Hourly	36,000	-	36,000	38,066	(2,066)

Proposed Budget Amendment
For the Period Ending September 30, 2018

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Payroll-Benefits	23,557	-	23,557	24,093	(536)
Payroll-Engineering	34,853	-	34,853	20,714	14,139
Payroll-Commission	103,000	60,000	163,000	161,604	1,396
Payroll Taxes	19,920	-	19,920	22,429	(2,509)
ProfServ-Administrative	1,000	-	1,000	-	1,000
ProfServ-Info Technology	6,000	-	6,000	7,717	(1,717)
Contracts-Janitorial Services	6,000	-	6,000	6,040	(40)
Communication - Telephone	5,500	-	5,500	6,767	(1,267)
Utility - Cable TV Billing	1,400	-	1,400	2,033	(633)
Electricity - General	13,000	-	13,000	15,704	(2,704)
Utility - Refuse Removal	1,100	-	1,100	1,754	(654)
Utility - Water & Sewer	1,500	-	1,500	1,228	272
Rental/Lease - Vehicle/Equip	1,700	-	1,700	1,585	115
R&M-General	6,000	-	6,000	6,709	(709)
R&M-Court Maintenance	12,000	-	12,000	15,424	(3,424)
R&M-Vandalism	500	-	500	-	500
Printing and Binding	1,500	-	1,500	185	1,315
Advertising	1,500	-	1,500	1,320	180
Misc-Employee Meals	1,900	-	1,900	1,778	122
Misc-Special Events	1,000	-	1,000	693	307
Misc-Training	500	-	500	542	(42)
Misc-Licenses & Permits	250	-	250	-	250
Office Supplies	3,000	-	3,000	3,288	(288)
Office Equipment	3,000	-	3,000	663	2,337
Teaching Supplies	3,000	-	3,000	3,210	(210)
Op Supplies - Uniforms	500	-	500	1,011	(511)
COS - Start Up Inventory	14,000	-	14,000	10,317	3,683
Subscriptions and Memberships	800	-	800	590	210
Cap Outlay-Machinery and Equip	10,000	-	10,000	24,424	(14,424)
Total Tennis Court	436,550	60,000	496,550	505,606	(9,056)
TOTAL EXPENDITURES	4,145,304	1,060,000	5,205,304	5,077,028	128,276
Excess (deficiency) of revenues					
Over (under) expenditures	-	(1,060,000)	(1,060,000)	(415,984)	644,016
Net change in fund balance	-	(1,060,000)	(1,060,000)	(415,984)	644,016
FUND BALANCE, BEGINNING (OCT 1, 2017)	1,896,294	-	1,896,294	1,896,294	-
FUND BALANCE, ENDING	\$ 1,896,294	\$ (1,060,000)	\$ 836,294	\$ 1,480,310	\$ 644,016