

**Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2016 (07-01-15 to 06-30-16) Budget**

**FINAL DRAFT
REVISED 01/05/2015**

**Tierrasanta Maintenance Assessment District
Fund 200030**

	FY 2014 Unaudited Actuals	FY 2015 Estimate	FY 2016 Proposed
District Expenditures			
Supplies			
Garden Nursery Stock - Wildflower Seeds and Native Plant Nurseries (511028 & 512059J)	\$ 2,332.44	\$ 5,000.00	\$ 5,000.00
Mutt Mitts (511034)	\$ 393.77	\$ 2,500.00	\$ 2,500.00
Playground Equipment (Tot-lot Spring Toys & Shades) (511059)	\$ -	\$ 5,000.00	\$ 5,000.00
Playground Sand (511059)	\$ -	\$ 10,000.00	\$ 10,000.00
Mulch, Compost, Wood Chips - Environmental Svcs. Dept. (511069)	\$ 362.00	\$ 3,000.00	\$ 3,000.00
Bat and/or Owl Boxes (511069)	\$ -	\$ 500.00	\$ 500.00
Materials (Fixture, bulbs, and wiring) for Serra H.S. Tennis Courts (511082)	\$ -	\$ 1,000.00	\$ 1,000.00
Other Misc. Supplies (511011, 511013, 511014, 511054, 511062, 511084, 511087, 511088, 511107)	\$ -	\$ 500.00	\$ 500.00
Contract Services			
Trail Biological Studies - Rueda Canyon (Helix Environmental) (512059A)	\$ 17,726.59	\$ 15,000.00	\$ 15,000.00
Fence Work - South Bay Fence (Includes temporary field closures) (512059B)	\$ 4,890.00	\$ 5,000.00	\$ 8,000.00
Storm Drain Cleaning - Ron's Maintenance (512059D)	\$ -	\$ 1,000.00	\$ 1,000.00
Pond Maintenance - Southland Aquatics (512059E)	\$ 46.71	\$ 5,000.00	\$ 10,000.00
Herbicide - Mike Kelly & Assoc. (512059F)	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
Playground Equipment Installation (512059G)	\$ -	\$ 5,000.00	\$ 5,000.00
Smart Controller Upgrades (512059K)	\$ -	\$ 45,000.00	\$ 50,000.00
Landscaping Services			
Treebeard Landscape, Inc. (5-Year Contract Expires on 04/30/18) (512134A, 516001)	\$ 604,902.52	\$ 701,419.00	\$ 710,558.00
Landscape Irrigation Upgrades (512134C)	\$ -	\$ 20,000.00	\$ 20,000.00
Landscape Median Enhancement (512134D)	\$ -	\$ 20,000.00	\$ 25,000.00
Landscape - Potential Slope Repair due to Rain (512134E)	\$ -	\$ -	\$ 5,000.00
Tree Maintenance Services (512197)	\$ 59,691.90	\$ 200,000.00	\$ 200,000.00
City Services			
City Services - Fabrication Shop & Electrical Services (BBQs and Pond Electricity) (512114A)	\$ -	\$ 2,000.00	\$ 2,000.00
City Services - Playground Equipment Repair and Tree Appraisals (Developed Regional Park) (512114B)	\$ -	\$ 500.00	\$ 500.00
City Services - Sign Shop (512114C)	\$ 1,890.00	\$ 5,000.00	\$ 5,000.00
City Services - Facilities (Paint Barbados Wall) (G.L. 512114E)	\$ -	\$ 20,000.00	\$ -
City Services - Field Engineering Division (South Villarica Way Canyon Trail Survey) (512114D)	\$ 5,115.72	\$ -	\$ -
1.00 Grounds Maintenance Manager (Contract Inspector) - Total Labor & Fringe (516024C)	\$ 107,356.00	\$ 115,765.00	\$ 113,659.53
Special Districts Administration (including vehicle assignment and usage) (516024A, 516024B)	\$ 101,823.00	\$ 121,743.00	\$ 122,132.00
Utilities - Water, Storm Drain, Electrical	\$ 202,889.14	\$ 251,023.00	\$ 269,998.00
Sub-Total District Expenditures	\$ 1,114,419.79	\$ 1,570,950.00	\$ 1,600,347.53
Capital Improvement Program - Conversion of Asphalt Medians into Concrete Medians along Santo Road (516014) CIP L-14001 ⁽¹⁾	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,114,419.79	\$ 1,570,950.00	\$ 1,600,347.53
District Revenues			
Special Assessments (411XXX - 422XXX)	\$ 639,997.59	\$ 696,355.00	\$ 708,322.00 ⁽²⁾
City Contributions ⁽²⁾			
Gas Tax Fund (424070A)	\$ 70,908.00	\$ 76,649.00	\$ 76,649.00
General Fund (424070B)	\$ 353,406.00	\$ 391,041.00	\$ 426,279.00
Environmental Growth Fund (424070C)	\$ 52,950.00	\$ 56,755.00	\$ 57,037.00
General Benefit Offset - 0.6% (424072)	\$ -	\$ 9,425.70	\$ 6,937.00
Miscellaneous Revenue			
Donations and Contributions (Tree Donation) (421002)	\$ 100.00	\$ 100.00	\$ 100.00
Other Damages Recovered (423128)	\$ 47.79	\$ -	\$ -
TOTAL REVENUES	\$ 1,117,409.38	\$ 1,230,325.70	\$ 1,275,324.00
District Reserves			
Beginning Fund Balance	\$ 914,480.20	\$ 917,469.79	\$ 576,845.49
Change in Fund Balance	\$ 2,989.59	\$ (340,624.30)	\$ (325,023.53)
Year End Operating Reserves	\$ 917,469.79	\$ 576,845.49	\$ 251,821.96
Target Reserves			
Minimum Reserve: 10% of Operating Budget	\$ 111,442.00	\$ 157,095.00	\$ 160,035.00
Maximum Reserve: Six Months Operating Budget	\$ 557,210.00	\$ 785,475.00	\$ 800,174.00

	CPI Increase 1.55%	1.71% CPI Increase	Estimated 2.00% CPI Increase
Assessment Rate	\$70.68	\$71.88	\$73.32
Number of Equivalent Benefit Units	9,631.64	9,646.01	\$9,646.01

⁽¹⁾ In Fiscal Year 2014, \$250,000 was allocated to the CIP.

⁽²⁾ City Contributions in Fiscal Year 2016 are subject to change pending approval of new rate per square foot/acreage.

⁽³⁾ Per Assessment Engineer's Report, Zone 3 will not be assessed until such time as there is greater certainty about the completion/extension of Santo Road to the south.