

**Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2017 (07-01-16 to 06-30-17) Budget**

**FINAL DRAFT FOR
DISTRIBUTION**

Community Meeting: Wed., 11/04/15, 7:00pm

**Tierrasanta Maintenance Assessment District
Fund 200030**

	FY 2015	FY 2016	FY 2017
	Unaudited Actuals	Estimate	Proposed
District Expenditures			
Supplies			
Garden Nursery Stock - Wildflower Seeds and Native Plant Nurseries (511028 & 512059J)	\$ -	\$ 5,000.00	\$ 5,000.00
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)	\$ 80.00	\$ 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 (512059A)	\$ 16,917.95	\$ 15,000.00	\$ 15,000.00
Fence Work (Includes temporary field closures) (512059B)	\$ 1,539.92	\$ 8,000.00	\$ 8,000.00
Storm Drain Cleaning (512059D)	\$ -	\$ 1,000.00	\$ 1,000.00
Pond Maintenance (512059E)	\$ 2,378.25	\$ 10,000.00	\$ 10,000.00
Herbicide (512059F)	\$ 4,999.99	\$ 10,000.00	\$ 10,000.00
Playground Equipment Installation (512059G)	\$ -	\$ 5,000.00	\$ 5,000.00
Smart Controller Upgrades (512059K)	\$ -	\$ 50,000.00	\$ -
Landscaping Services			
Treebeard Landscape, Inc. (5-Year Contract Expires on 04/30/18) (512134A, 516001)	\$ 610,571.52	\$ 689,206.00	\$ 723,666.00
Landscape Upgrade Smart Controllers (512134B)	\$ -	\$ -	\$ 50,000.00
Landscape Irrigation Upgrades (512134C)	\$ 33,673.69	\$ 20,000.00	\$ 20,000.00
Landscape Median Enhancement (512134D)	\$ 6,021.20	\$ 25,000.00	\$ 25,000.00
Landscape - Potential Slope Repair due to Rain (512134E)	\$ -	\$ 5,000.00	\$ 5,000.00
Tree Maintenance Services (512197)	\$ 197,159.00	\$ 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)	\$ -	\$ 5,000.00	\$ 5,000.00
1.00 Grounds Maintenance Manager (Contract Inspector) - Total Labor & Fringe (516024C)	\$ 115,765.00	\$ 113,660.00	\$ 115,933.00
Special Districts Administration (including vehicle assignment and usage) (516024A, 516024B)	\$ 121,743.00	\$ 122,132.00	\$ 124,819.00
Utilities - Water, Storm Drain, Electrical	\$ 178,297.20	\$ 220,550.00	\$ 235,152.00
Total District Expenditures	\$ 1,289,146.72	\$ 1,527,048.00	\$ 1,581,070.00
District Revenues			
Special Assessments (411XXX - 422XXX)	\$ 745,600.87	\$ 711,522.00	\$ 718,775.00
City Contributions ⁽¹⁾			
Gas Tax Fund (424070A)	\$ 76,649.00	\$ 80,259.00	\$ 80,259.00
General Fund (424070B)	\$ 391,041.00	\$ 426,279.00	\$ 426,279.00
Environmental Growth Fund (424070C)	\$ 56,755.00	\$ 57,037.00	\$ 57,037.00
General Benefit Offset - 0.6% (424072)	\$ 9,425.70	\$ 6,937.00	\$ 6,937.00
Miscellaneous Revenue			
Donations and Contributions (Tree Donation) (421002)	\$ -	\$ 100.00	\$ 100.00
Other Damages Recovered (423128)	\$ 1,992.19	\$ -	\$ -
Tree Damage Recovery (Tree and shrubs on Santo Rd.) (422217)	\$ 6,984.86	\$ -	\$ -
Water Rebate	\$ 7,680.00	\$ -	\$ -
TOTAL REVENUES	\$ 1,296,128.62	\$ 1,282,134.00	\$ 1,289,387.00
District Reserves			
Beginning Fund Balance (MAD Operating and CIP Fund Balance Combined)	\$ 1,162,218.18	\$ 1,010,189.57	\$ 765,275.57
<i>Less CIP (Fund Balance)</i>	<i>\$ (244,748.39)</i>	<i>\$ (85,386.01)</i>	<i>\$ (85,386.01)</i>
Total MAD Operating and CIP Fund Balance (Combined)	\$ 917,469.79	\$ 924,803.56	\$ 679,889.56
Total MAD Operating and CIP Fund Balance (Combined)	\$ 917,469.79	\$ 924,803.56	\$ 679,889.56
<i>CIP L-14001 (Conversion of Asphalt Medians to Concrete Medians)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Total Fund Balance (MAD Operating Fund Only)	\$ 917,469.79	\$ 924,803.56	\$ 679,889.56
Total Beginning Fund Balance (MAD Operating Fund Only)	\$ 917,469.79	\$ 924,803.56	\$ 679,889.56
Change in Fund Balance	\$ 7,333.77	\$ (244,914.00)	\$ (291,683.00)
Year End Operating Reserves (MAD Operating Fund Only)	\$ 924,803.56	\$ 679,889.56	\$ 388,206.56
Target Reserves			
Minimum Reserve: 10% of Operating Budget	\$ 128,915.00	\$ 152,705.00	\$ 158,107.00
Maximum Reserve: Six Months Operating Budget	\$ 644,573.00	\$ 763,524.00	\$ 790,535.00

⁽¹⁾ City Contributions are subject to change each year pending City Council's approval of new rate per square foot/acreage.

	1.71% CPI Increase	1.28% CPI Increase	Estimated 2.00% CPI Increase
Assessment Rate ⁽²⁾	\$71.88	\$72.80	\$74.26
Number of Equivalent Benefit Units	9,646.01	9,646.01	9,646.01

⁽²⁾ 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.