

Open Space Division - Maintenance Assessment District
 Budget Worksheet
 Tierrasanta - SAP Fund 200030/Cost Center 1714151603

DRAFT 10/14/2016

READY FOR DISTRIBUTION TO MAD COMMITTEE 10/19/2016

SAP Account	Program Element/Description	FY 2016 Final Adopted	FY 2016 Unaudited Actuals	FY 2017 Final Adopted	FY 2017 Estimate	FY 2018 Proposed
EXPENSES						
	Budgeted Position	1.00	1.00	1.00	1.00	1.00
Supplies						
511011	Postage/ Mailing	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
511013	Drafting & Photo	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
511014	Books	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
511028	Garden Nur Stock	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
511034	Cleaning & Janitorial Sup (mutt mitts)	\$2,500.00	\$4,766.97	\$0.00	\$0.00	\$0.00
511054	Hose	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
511059	Recreation Supplies (playground equipment & shades)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
511059A	Recreation Supplies (playground sand)	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
511062	Other Safety Supplies	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
511069A	Unclas Mat & Supp (includes Env. Svcs. card for mulch, compost, wood chips)	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
511069B	Unclas Mat & Supp (bat and/or owl boxes)	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
511082	Elect Wire/Conduit (Lighting Serra H.S. Tennis Courts)	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
511084	Paint, Oil, Glass	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
511087	Locks & Security Hardware	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
511088	Sign Materials/Supplies	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
511107	Small Tools	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
	Total Supplies	\$27,500.00	\$4,766.97	\$25,000.00	\$13,100.00	\$13,100.00
Services						
512059A	Misc. Tech./Prof. Service (Bio Study & Survey - Helix Environ.)(Dishwasher Pond and trails plan)	\$15,000.00	\$6,538.42	\$15,000.00	\$15,000.00	\$15,000.00
512059B	Misc. Tech./Prof. Service (South Bay Fence)	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00
512059C	Misc. Tech./Prof. Service (storm drain cleaning)	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
512059D	Misc. Tech./Prof. Service (Southland Aquatic - Pond Maintenance)	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
512059E	Misc. Tech./Prof. Service (Kelly & Assoc. - Herbicide)	\$10,000.00	\$5,273.50	\$10,000.00	\$10,000.00	\$10,000.00
512059F	Misc. Tech./Prof. Service - Installation of tot-lot spring toys	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
512059G	Misc. Tech/Prof Service - Smart Controller Upgrades	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512059H	Misc. Tech/Prof Service (Barbados wall painting, repairs, and maintenance)	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
512114A	City Services Bill (FAB Shop & Electrical Svcs.)	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
512114B	City Services Bill - DRP Park Div Services (Tot-lot work)	\$500.00	\$0.00	\$500.00	\$500.00	\$2,000.00
512114C	City Services Bill (Sign Shop)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
512114D	City Services Bill (Open Space Ranger support for activities)	\$0.00	\$0.00	\$0.00	\$20,000.00	\$50,000.00
512114E	City Services Bill (Develop. Svcs. Dept. services for trails plan review)	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
512134A	Landscaping Services - PA#4600001683 includes extra labor; Contract Expires: 04/30/18	\$710,558.00	\$597,181.95	\$723,666.00	\$723,666.00	\$759,849.00
512134B	Landscaping Services (Upgrade Smart Controllers)	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00
512134C	Landscaping Services (Landscape Irrigation Upgrades)	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00
512134D	Landscape Services (Landscape Enhancements - Medians)	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
512134E	Landscape Services (potential slope repair due to rain)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
512197	Tree Maintenance Services	\$200,000.00	\$199,999.59	\$200,000.00	\$200,000.00	\$200,000.00
	Total Services	\$1,067,058.00	\$808,993.46	\$1,080,166.00	\$1,014,166.00	\$1,156,849.00

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Utilities						
514100	Electric Services	\$7,589.00	\$3,748.83	\$4,376.00	\$4,376.00	\$4,376.00
514104	Water Serv-Incl Hydr Rent	\$210,861.00	\$106,548.03	\$161,161.00	\$161,161.00	\$161,161.00
514105	Sewer Service Charge (Storm drain)	\$2,100.00	\$917.08	\$2,200.00	\$2,200.00	\$2,200.00
	Total Utilities	\$220,550.00	\$111,213.94	\$167,737.00	\$167,737.00	\$167,737.00
Other						
516001	Discount Loss	\$0.00	\$59.00	\$0.00	\$0.00	\$0.00
516024A	Special Districts Administration	\$113,970.00	\$113,969.00	\$116,249.00	\$116,249.00	\$116,249.00
516024B	Vehicle Usage & Assignment cost	\$8,162.00	\$8,162.00	\$8,570.00	\$8,570.00	\$8,998.50
516024C	GMM Labor and Fringe	\$113,660.00	\$113,660.00	\$115,933.00	\$115,933.00	\$115,933.00
	Total Other	\$235,792.00	\$235,850.00	\$240,752.00	\$240,752.00	\$241,180.50
512132	Unallocated Reserve (for ND utilities)	0.00	0.00	67,415.00	67,415.00	0.00
	Total Costs / Appropriations:	\$1,550,900.00	\$1,160,824.37	\$1,581,070.00	\$1,503,170.00	\$1,578,866.50
512133	Fund Balance - Contingency Reserve	\$3,101,800.00	\$0.00	\$394,879.00	\$0.00	\$589,175.00
	GRAND TOTAL	\$4,652,700.00	\$1,160,824.37	\$1,975,949.00	\$1,503,170.00	\$2,168,041.50
REVENUE	Income:					
411005	Real & Sec Pers - CY	\$707,222.00	\$559,696.64	\$716,275.00	\$719,399.00	\$733,787.00
411007	Sec PY - July Only	\$0.00	\$711.64	\$0.00	\$0.00	\$0.00
411009	Delinquent Secured Property Taxes	\$0.00	\$2,511.05	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$603.26	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$192.08	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$139,408.14	\$0.00	\$0.00	\$0.00
412005	Delinquency-P&IL (Transfer to "Special Districts Delinquency Fund 79900 (Ordinance O-17882, 12/08/1992)")	\$0.00	(\$603.26)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$1,100.00	\$8,163.20	\$2,500.00	\$6,900.00	\$9,500.00
421002	Donations & Contributions	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund))	\$0.00	\$80,259.00	\$0.00	\$82,738.00	\$82,738.00
422170B	Reimbursable Services (Trans Fr 100-General Fund (Library Reimbursement))	\$0.00	\$1,551.00	\$0.00	\$1,582.00	\$1,582.00
422170C	Reimbursable Services (Transfers from Other (200111 - Environmental Growth Fund))	\$0.00	\$57,037.00	\$0.00	\$51,746.00	\$51,746.00
422170D	Reimbursable Services (Trans Fr 100-General Fund (Park Reimbursement))	\$0.00	\$424,728.00	\$0.00	\$433,167.00	\$433,167.00
423008	Vendor Refunds	\$0.00	\$249.97	\$0.00	\$0.00	\$0.00
424088E	Transfers from Other (General Benefit Offset = 0.6%)	\$6,937.00	\$6,936.88	\$7,158.00	\$7,158.00	\$7,158.00
424088A	Transfers from Other (200118 - Gas Tax Fund)	\$80,259.00	\$0.00	\$82,738.00	\$0.00	\$0.00
424088B	Trans Fr 100-General Fund (Park Reimbursement)	\$424,728.00	\$0.00	\$433,167.00	\$0.00	\$0.00
424088C	Trans Fr 100-General Fund (Library Reimbursement)	\$1,551.00	\$0.00	\$1,582.00	\$0.00	\$0.00
424088D	Transfers from Other (200111 - Environmental Growth Fund)	\$57,037.00	\$0.00	\$51,746.00	\$0.00	\$0.00
	Total Revenue:	\$1,278,934.00	\$1,281,444.60	\$1,295,266.00	\$1,302,690.00	\$1,319,678.00

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FUND BALANCE CALCULATION						
	Beginning Operating Fund Balance	\$924,803.56	\$924,803.56	\$1,048,843.65	\$1,048,843.65	\$848,363.65
	+ Unrealized Loss/Gain	\$0.00	\$3,419.86	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$1,278,934.00	\$1,281,444.60	\$1,295,266.00	\$1,302,690.00	\$1,319,678.00
	- Total Expenditures	\$1,550,900.00	\$1,160,824.37	\$1,581,070.00	\$1,503,170.00	\$1,578,866.50
	= Closing Operating Fund Balance	\$652,837.56	\$1,048,843.65	\$763,039.65	\$848,363.65	\$589,175.15

	Change in Fund Balance (Decrease)	(\$271,966.00)	\$124,040.09	(\$285,804.00)	(\$200,480.00)	(\$259,188.50)
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$155,090.00	\$116,082.00	\$158,107.00	\$150,317.00	\$157,887.00
	Six Months of Operating Expenditures (Max)	\$775,450.00	\$580,412.00	\$790,535.00	\$751,585.00	\$789,433.00

Assessment Rate Per EBU						Estimated CPI 2%
	Assessment Rate per EBU	\$72.80	\$72.80	\$74.58	\$74.58	\$76.07
	EBUs	9,646.01	9,646.01	9,646.01	9,646.01	9,646.01
	Zone 1	8,408.23	8,408.23	8,408.23	8,408.23	8,408.23
	Zone 2	1,237.78	1,237.78	1,237.78	1,237.78	1,237.78
	Zone 3 ⁽⁵⁾	0.00	0.00	0.00	0.00	0.00
	Total Assessment Revenue	\$702,230.15	\$702,230.15	\$719,399.43	\$719,399.43	\$733,787.41

Maximum Authorized Assessment Rate						Estimated CPI 2%
	Assessment Rate per EBU	\$72.80	\$72.80	\$74.58	\$74.58	\$76.07
	EBUs	9,646.01	9,646.01	9,645.99	9,645.99	9,645.99
	Zone 1	8,408.23	8,408.23	8,408.21	8,408.21	8,408.21
	Zone 2	1,237.78	1,237.78	1,237.78	1,237.78	1,237.78
	Zone 3 ⁽¹⁾	0.00	0.00	0.00	0.00	0.00
	Total Assessment Revenue	\$702,230.15	\$702,230.15	\$719,397.93	\$719,397.93	\$733,785.89

Inflation Factor						
	Consumer Price Index (CPI-U) authorized by AER? (Yes/No)	Yes	Yes	Yes	Yes	Yes
	Additional percentage authorized per AER (if none enter 0%)	0.00%	0.00%	0.00%	0.00%	0.00%
	Estimated Consumer Price Index-All Urban Consumers (CPI-U) (estimated CPI)	2.00%	2.00%	2.00%	2.00%	2.00%
	Maximum Assessment Authorized per AER (includes additional percentage) -- ACTUAL	1.28%	1.28%	2.45%	2.45%	2.00%

Capital Improvement Projects (CIP)						
512117	CIP L-14001 (Conversion of Asphalt Medians to Concrete Medians)	\$0.00	\$0.00	\$0.00	\$0.00	CIP CLOSURE
	Total Capital Improvements Program	\$0.00	\$0.00	\$0.00	\$0.00	PENDING

⁽¹⁾ Per Assessment Engineer 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.