

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

DRAFT #2 10/25/2017
Community Budget Mtg: 11/01/2017 @7pm

READY FOR DISTRIBUTION

SAP Account		FY 2017 Final Adopted	FY 2017 Unaudited Actuals	FY 2018 Adopted Final	FY 2018 Estimate	FY 2019 Proposed
	Budgeted Position - Ground Maintenance Manager	1.00	1.00	1.00	1.00	1.00
EXPENSES						
Supplies						
511011	Postage/ Mailing	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
511013	Drafting & Photo	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00
511014	Books	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
511028	Garden Nur Stock	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
511034	Cleaning & Janitorial Sup (mutt mitts)	\$0.00	\$4,760.32	\$5,000.00	\$5,000.00	\$5,000.00
511054	Hose	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
511059A	Recreation Supplies (playground equipment & shades)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
511059B	Recreation Supplies (playground sand)	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
511062	Other Safety Supplies	\$25.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00
511082	Elect Wire/Conduit (Lighting Serra H.S. Tennis Courts)	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
511084	Paint, Oil, Glass	\$25.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00
511107	Small Tools	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Supplies	\$25,000.00	\$4,760.32	\$13,100.00	\$13,100.00	\$13,100.00
Services						
512059A	Misc. Tech./Prof. Service (Bio Study & Survey) Helix Environ./ Canyon and trails plan	\$15,000.00	\$81.25	\$15,000.00	\$15,000.00	\$20,000.00
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	\$0.00	\$0.00	\$0.00
512059D	Misc. Tech./Prof. Service (Southland Aquatic - Pond Maintenance)	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512059E	Misc. Tech./Prof. Service (Kelly & Assoc. - Herbicide)	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
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 (Barbados wall painting, repairs, and maintenance)	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00
512070	Training In-Town: First Aid/CPR /AED for James Sanders (volunteer)	\$0.00	\$50.50	\$0.00	\$0.00	\$0.00
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	\$2,000.00	\$2,000.00	\$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	\$50,000.00	\$0.00	\$50,000.00
512114E	City Services Bill (Develop. Svcs. Dept. services for trails plan review and permitting)	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
512134A	Landscaping Services - PA#4600001683 includes extra labor; Contract Expires: 04/30/18	\$723,666.00	\$594,308.33	\$759,849.00	\$759,849.00	\$797,841.00
512134B	Landscaping Services (Upgrade Smart Controllers)	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512134C	Landscaping Services (Landscape Irrigation Upgrades)	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512134D	Landscape Services (Landscape Enhancements - Medians)	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$50,000.00
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 Services	\$200,000.00	\$190,131.88	\$250,000.00	\$250,000.00	\$250,000.00
	Total Services	\$1,080,166.00	\$784,571.96	\$1,206,849.00	\$1,096,849.00	\$1,214,841.00

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Utilities						
514100	Electric Services	\$4,376.00	\$3,661.42	\$4,049.00	\$4,049.00	\$4,251.00
514104	Water Serv-Incl Hydr Rent	\$161,161.00	\$199,426.33	\$126,771.00	\$200,000.00	\$222,679.00
514105	Sewer Service Charge (Storm drain)	\$2,200.00	\$1,925.35	\$1,009.00	\$2,021.00	\$2,122.00
	Total Utilities	\$167,737.00	\$205,013.10	\$131,829.00	\$206,070.00	\$229,052.00
Other						
516001	Discount Loss	\$0.00	\$45.10	\$0.00	\$0.00	\$0.00
516024A	Special Districts Administration	\$116,249.00	\$116,249.00	\$116,249.00	\$116,249.00	\$122,061.00
516024B	Vehicle Usage & Assignment cost	\$8,570.00	\$8,570.00	\$8,999.00	\$8,999.00	\$9,449.00
516024C	GMM Labor and Fringe	\$115,933.00	\$115,933.00	\$115,933.00	\$115,933.00	\$121,730.00
	Total Other	\$240,752.00	\$240,797.10	\$241,181.00	\$241,181.00	\$253,240.00
512132	Unallocated Reserve (for ND utilities)	67,415.00	0.00	0.00	0.00	0.00
	Total Costs / Appropriations:	\$1,581,070.00	\$1,235,142.48	\$1,592,959.00	\$1,557,200.00	\$1,710,233.00
512133	Fund Balance - Contingency Reserve	\$394,879.00	\$0.00	\$551,366.00	\$0.00	\$554,943.00
	GRAND TOTAL	\$1,975,949.00	\$1,235,142.48	\$2,144,325.00	\$1,557,200.00	\$2,265,176.00
REVENUE	Income:					
411005	Real & Secured Personal - CY	\$716,275.00	\$574,420.59	\$733,787.00	\$733,787.00	\$748,151.00
411009	Delinquent Secured Property Taxes	\$0.00	\$2,022.73	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$783.21	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$312.62	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$52,330.70	\$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	(\$783.21)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$2,500.00	\$9,988.32	\$4,000.00	\$8,000.00	\$5,000.00
421002	Donations & Contributions	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund))	\$0.00	\$82,738.00	\$84,380.00	\$84,380.00	\$84,380.00
422170B	Reimbursable Services (Trans Fr 100-General Fund (Library Reimbursement))	\$0.00	\$1,582.00	\$1,614.00	\$1,614.00	\$1,614.00
422170C	Reimbursable Services (Transfers from Other (200111 - Environmental Growth Fund))	\$0.00	\$51,746.00	\$60,119.00	\$60,119.00	\$60,119.00
422170D	Reimbursable Services (Trans Fr 100-General Fund (Park Reimbursement))	\$0.00	\$433,167.00	\$456,645.00	\$456,645.00	\$456,645.00
423128	Other Damages Recovered (concrete planter box & landscape. Incident on 2/4/17)	\$0.00	\$2,198.08	\$0.00	\$0.00	\$0.00
424088E	Transfers from Other (General Benefit Offset = 0.6%)	\$7,158.00	\$7,158.00	\$6,316.00	\$6,316.00	\$6,316.00
424088A	Transfers from Other (200118 - Gas Tax Fund)	\$82,738.00	\$0.00	\$0.00	\$0.00	\$0.00
424088B	Trans Fr 100-General Fund (Park Reimbursement)	\$433,167.00	\$0.00	\$0.00	\$0.00	\$0.00
424088C	Trans Fr 100-General Fund (Library Reimbursement)	\$1,582.00	\$0.00	\$0.00	\$0.00	\$0.00
424088D	Transfers from Other (200111 - Environmental Growth Fund)	\$51,746.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Revenue:	\$1,295,266.00	\$1,217,664.04	\$1,346,861.00	\$1,350,861.00	\$1,362,225.00

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CIP Closed in FY17 and Remaining Funds Returned to Operating Fund: **\$85,386.01** ⁽²⁾

FUND BALANCE CALCULATION					
Beginning Operating Fund Balance	\$1,048,843.65	\$1,048,843.65	\$1,109,290.46	\$1,109,290.46	\$902,951.00
+ Unrealized Loss/Gain	\$0.00	(\$7,460.76)	\$0.00	\$0.00	\$0.00
+ Total Revenue	\$1,295,266.00	\$1,217,664.04	\$1,346,861.00	\$1,350,861.00	\$1,362,225.00
- Total Expenditures	\$1,581,070.00	\$1,235,142.48	\$1,592,959.00	\$1,557,200.00	\$1,710,233.00
= Closing Operating Fund Balance	\$763,039.65	\$1,109,290.46	\$863,192.46	\$902,951.46	\$554,943.00

Change in Fund Balance (Decrease)	(\$285,804.00)	\$60,446.81	(\$246,098.00)	(\$206,339.00)	(\$348,008.00)
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TARGET FUND BALANCE					
10% of Operating Expenditures (Min)	\$158,107.00	\$123,514.00	\$159,296.00	\$155,720.00	\$171,023.00
Six Months of Operating Expenditures (Max)	\$790,535.00	\$617,571.00	\$796,480.00	\$778,600.00	\$855,117.00

ASSESSMENT COLLECTION RATE PER EBU					
			Estimated CPI 2%	CPI 1.96%	Estimated CPI 2%
Assessment Rate per EBU	\$74.58	\$74.58	\$77.59	\$76.04	\$77.56
EBUs	9,646.01	9,646.01	9,646.01	9,645.99	9,645.99
Zone 1	8,408.23	8,408.23	8,408.23	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	\$719,399.43	\$719,399.43	\$748,463.16	\$733,481.23	\$748,150.70

MAXIMUM AUTHORIZED ASSESSMENT RATE PER AER					
			Estimated CPI 2%	CPI 1.96%	Estimated CPI 2%
Assessment Rate per EBU	\$74.58	\$74.58	\$77.59	\$76.05	\$77.57
EBUs	9,645.99	9,645.99	9,645.99	9,645.99	9,645.99
Zone 1	8,408.21	8,408.21	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	\$719,397.93	\$719,397.93	\$748,461.61	\$733,577.54	\$748,249.09

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)	2.00%	2.00%	2.00%	2.00%	2.00%
Maximum Assessment Authorized per AER (includes additional percentage) -- ACTUAL	Est. 2%	2.45%	Est. 2%	1.96%	Est. 2%

Capital Improvement Projects (CIP)					
512117	CIP L-14001 (Conversion of Asphalt Medians to Concrete Medians)	\$0.00	CLOSED		

⁽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.

⁽²⁾ CIP closed - Santo Rd asphalt to concrete. CIP balance remaining returned to Operating Fund