

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

FINAL DRAFT #1 10/26/2018

READY FOR DISTRIBUTION

Community Budget Mtg.:
Wed., Nov. 7, 2018 @ 7:00 p.m.

SAP Account		FY 2018 Adopted Final	FY 2018 Unaudited Actuals	FY 2019 Final Adopted	FY 2019 Estimate	FY 2020 Proposed
	Budgeted Position - Ground Maintenance Manager	1.00	1.00	1.00	1.00	1.00
EXPENSES						
Supplies						
511034	Cleaning & Janitorial Sup (mutt mitts)	\$5,000.00	\$2,430.12	\$5,000.00	\$5,000.00	\$10,000.00
511059A	Recreation Supplies (playground equipment & shades)	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
511059B	Recreation Supplies (playground sand)	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
511069	Unclas Mat & Supp (includes Env. Svcs. card for mulch, compost, wood chips)	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00
511087	Locks & Security Hardware	\$100.00	\$0.00	\$100.00	\$100.00	\$500.00
511107	Small Tools	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00
	Total Supplies	\$13,100.00	\$2,430.12	\$13,100.00	\$5,500.00	\$15,500.00
Services						
512059A	Misc. Tech./Prof. Service (Bio Study & Survey) Helix Environ./ Canyon and trails plan	\$15,000.00	\$11,876.55	\$20,000.00	\$20,000.00	\$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 - Installation of tot-lot spring toys	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
512059D	Misc. Tech/Prof Service (Barbados wall painting and maintenance)	\$50,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
512059E	Misc. Tech/Prof Service (Installation of Engineered Wood Chips for Community Park)	\$0.00	\$0.00	\$0.00	\$16,935.00	\$0.00
512114A	City Services Bill (FAB Shop & Electrical Svcs.)	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
512114B	City Services Bill - DRP Park Div Services (Tot-lot work)	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
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 trails and activities)	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
512114E	City Services Bill (Develop. Svcs. Dept. services for trails plan review and permitting) IO#21004426	\$20,000.00	\$317.51	\$20,000.00	\$20,000.00	\$20,000.00
512134A	Landscaping Services - Routine (Treebeard Landscape Inc.; Annual PO 4500105522); interim PO, pending 5yr contract	\$759,849.00	\$599,703.02	\$797,841.00	\$797,841.00	\$917,517.00
512134B	Landscaping Services (Landscape Irrigation Upgrades)	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
512134C	Landscape Services (Landscape Enhancements - Medians)	\$25,000.00	\$29,656.32	\$50,000.00	\$25,000.00	\$30,000.00
512134D	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	\$250,000.00	\$244,526.18	\$300,000.00	\$300,000.00	\$300,000.00
	Total Services	\$1,206,849.00	\$886,079.58	\$1,264,841.00	\$1,217,776.00	\$1,385,517.00

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Utilities						
514100	Electric Services	\$4,049.00	\$3,707.08	\$4,251.00	\$4,251.00	\$4,251.00
514104	Water Serv-Incl Hydr Rent	\$126,771.00	\$248,630.34	\$222,667.00	\$222,667.00	\$258,576.00
514105	Sewer Service Charge (Storm drain)	\$1,009.00	\$2,225.49	\$1,925.00	\$1,925.00	\$2,225.00
	Total Utilities	\$131,829.00	\$254,562.91	\$228,843.00	\$228,843.00	\$265,052.00
Other						
516001	Discount Loss	\$0.00	\$491.50	\$0.00	\$0.00	\$0.00
516024A	Special Districts Administration	\$116,249.00	\$116,249.00	\$116,249.00	\$116,249.00	\$116,249.00
516024B	Vehicle Usage & Assignment cost	\$8,999.00	\$8,999.00	\$9,344.00	\$9,344.00	\$9,624.00
516024C	GMM - Salary & Fringe	\$115,933.00	\$115,933.00	\$127,531.00	\$127,531.00	\$131,357.00
	Total Other	\$241,181.00	\$241,672.50	\$253,124.00	\$253,124.00	\$257,230.00
	Total Costs / Appropriations:	\$1,592,959.00	\$1,384,745.11	\$1,759,908.00	\$1,705,243.00	\$1,923,299.00
512133	Fund Balance - Contingency Reserve	\$551,366.00	\$0.00	\$515,796.00	\$0.00	\$326,419.00
	GRAND TOTAL	\$2,144,325.00	\$1,384,745.11	\$2,275,704.00	\$1,705,243.00	\$2,249,718.00

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REVENUE	Income:					
411005	Real & Secured Personal - CY	\$733,787.00	\$585,359.12	\$748,151.00	\$753,738.00	\$768,812.00
411009	Delinquent Secured Property Taxes	\$0.00	\$1,258.96	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$240.19	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$480.80	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$236,098.52	\$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	(\$240.19)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$4,000.00	\$14,035.87	\$5,000.00	\$10,000.00	\$3,700.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund))	\$84,380.00	\$84,380.00	\$85,936.00	\$85,936.00	\$85,936.00
422170B	Reimbursable Services (Trans Fr 100-General Fund (Library Reimbursement))	\$1,614.00	\$1,614.00	\$1,646.00	\$1,646.00	\$5,922.00
422170C	Reimbursable Services (Transfers from Other (200111 - Environmental Growth Fund))	\$60,119.00	\$60,119.00	\$57,286.00	\$57,286.00	\$57,286.00
422170D	Reimbursable Services (Trans Fr 100-General Fund (Park Reimbursement))	\$456,645.00	\$456,645.00	\$471,675.00	\$471,675.00	\$471,675.00
424088E	Transfers from Other (General Benefit Offset = 0.6%)	\$6,316.00	\$6,316.00	\$8,059.00	\$8,059.00	\$8,059.00
	Total Revenue:	\$1,346,861.00	\$1,446,307.27	\$1,377,753.00	\$1,388,340.00	\$1,401,390.00

FUND BALANCE CALCULATION						
	Beginning Operating Fund Balance	\$1,109,290.46	\$1,109,290.46	\$1,165,231.07	\$1,165,231.07	\$848,328.07
	+ Unrealized Loss/Gain	\$0.00	(\$5,621.55)	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$1,346,861.00	\$1,446,307.27	\$1,377,753.00	\$1,388,340.00	\$1,401,390.00
	- Total Expenditures	\$1,592,959.00	\$1,384,745.11	\$1,759,908.00	\$1,705,243.00	\$1,923,299.00
	= Closing Operating Fund Balance	\$863,192.46	\$1,165,231.07	\$783,076.07	\$848,328.07	\$326,419.07
	Change in Fund Balance (Decrease)	(\$246,098.00)	\$55,940.61	(\$382,155.00)	(\$316,903.00)	(\$521,909.00)

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TARGET FUND BALANCE					
10% of Operating Expenditures (Min)	\$159,296.00	\$138,475.00	\$175,991.00	\$170,524.00	\$192,330.00
Six Months of Operating Expenditures (Max)	\$796,480.00	\$692,373.00	\$879,954.00	\$852,622.00	\$961,650.00

ASSESSMENT COLLECTION RATE PER EBU		Estimated CPI 2%	CPI 1.96%	Estimated CPI 2%	CPI 2.76%	Estimated CPI 2%
Assessment Rate per EBU		\$77.59	\$76.04	\$77.56	\$78.14	\$79.70
EBUs		9,646.01	9,645.99	9,645.99	9,645.99	9,645.99
Zone 1		8,408.23	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 ⁽²⁾		0.00	0.00	0.00	0.00	0.00
Total Assessment Revenue		\$748,433.92	\$733,481.08	\$748,150.70	\$753,737.66	\$768,812.41

MAXIMUM AUTHORIZED ASSESSMENT RATE PER AER		Estimated CPI 2%	CPI 1.96%	Estimated CPI 2%	CPI 2.76%	Estimated CPI 2%
Assessment Rate per EBU		\$77.59	\$76.05	\$77.57	\$78.15	\$79.71
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		\$748,432.36	\$733,577.54	\$748,239.44	\$753,834.12	\$768,910.80

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%
ESTIMATED Consumer Price Index-All Urban Consumers (CPI-U)	2.00%		2.00%		2.00%
Maximum Assessment Authorized per AER (includes additional percentage) -- ACTUAL		1.96%		2.76%	

⁽¹⁾ Additional library reimbursement due to an increase in landscape maintenance costs.

⁽²⁾ 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.