

**Open Space Division - Maintenance Assessment District  
Budget Worksheet  
Tierrasanta MAD**

**DRAFT 10/28/2019**

**READY FOR DISTRIBUTION**

Fund 200030 / Cost Center 1714151603

**Community Meeting: Wed, 11/6/2019 @ 7:00pm**

SAP Account		FY 2019 Final Adopted	FY 2019 Unaudited Actuals	FY 2020 Final Adopted	FY 2020 Estimate	FY 2021 Proposed
	<b>Budgeted Position - Ground Maintenance Manager</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>EXPENSES</b>						
<b>Supplies</b>						
511034	Cleaning & Janitorial Sup (mutt mitts)	\$5,000.00	\$4,797.78	\$10,000.00	\$10,000.00	\$10,000.00
511059A	Recreation Supplies (playground equipment & shades)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
511059B	Recreation Supplies (playground sand)	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
511069	Unclas Mat & Supp (includes Env. Svcs. card for mulch, compost, wood chips)	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
511087	Locks & Security Hardware	\$100.00	\$0.00	\$500.00	\$500.00	\$500.00
511107	Small Tools	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
	<b>Total Supplies</b>	<b>\$13,100.00</b>	<b>\$4,797.78</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>	<b>\$16,000.00</b>
<b>Services</b>						
512038	Fees-Certification/Licenses (License Agreement for Helicopter Palm Tree Removal) San Diego Unified School District	\$0.00	\$5,401.50	\$0.00	\$0.00	\$0.00
512059A	Misc. Tech./Prof. Service (Bio Study & Survey) Helix Environ./ Canyon and trails plan	\$20,000.00	\$19,965.23	\$20,000.00	\$3,000.00	\$0.00
512059B	Misc. Tech./Prof. Service (South Bay Fence)	\$8,000.00	\$0.00	\$8,000.00	\$5,000.00	\$5,000.00
512059C	Misc. Tech./Prof. Service - Installation of tot-lot spring toys	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512059D	Misc. Tech/Prof Service (Barbados wall painting and maintenance)	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
512059E	Misc. Tech/Prof Service (Installation of Engineered Wood Chips for Community Park)	\$0.00	\$16,935.00	\$0.00	\$0.00	\$0.00
512070	Training In-Town: Loren Boerboom (Irvine Playground Safety Inspector Certification Course/Exam)	\$0.00	\$755.00	\$0.00	\$0.00	\$0.00
512114A	City Services Bill (FAB Shop & Electrical Svcs.)	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512114B	City Services Bill - DRP Park Div Services (Tot-lot work)	\$2,000.00	\$0.00	\$0.00	\$0.00	\$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 trails and activities)	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
512114E	City Services Bill (Develop. Svcs. Dept. services for trails plan review and permitting) IO#21004426	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00
512134A	Landscaping Services - Routine (Treebeard Landscape Inc.; Annual PO 4000057157); interim PO, pending 5yr contract	\$797,841.00	\$592,646.07	\$917,517.00	\$753,021.00	\$790,672.00
512134B	Landscaping Services (Landscape Irrigation Upgrades)	\$0.00	\$26,592.47	\$20,000.00	\$0.00	\$0.00
512134C	Landscape Services (Landscape Enhancements - Medians)	\$50,000.00	\$3,964.29	\$30,000.00	\$0.00	\$0.00
512134D	Landscape Services (potential slope repair due to rain)	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
512197	Tree Services	\$300,000.00	\$291,627.38	\$300,000.00	\$250,000.00	\$250,000.00
	<b>Total Services</b>	<b>\$1,264,841.00</b>	<b>\$957,886.94</b>	<b>\$1,385,517.00</b>	<b>\$1,026,021.00</b>	<b>\$1,067,672.00</b>
<b>Utilities</b>						
514100	Electric Services	\$4,251.00	\$4,417.43	\$4,170.00	\$4,170.00	\$4,461.90
514104	Water Serv-Incl Hydr Rent	\$222,667.00	\$229,914.36	\$269,468.00	\$269,468.00	\$288,330.76
514105	Sewer Service Charge (Storm drain)	\$1,925.00	\$1,864.64	\$2,231.00	\$2,231.00	\$2,387.17
	<b>Total Utilities</b>	<b>\$228,843.00</b>	<b>\$236,196.43</b>	<b>\$275,869.00</b>	<b>\$275,869.00</b>	<b>\$295,180.00</b>

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Other						
516024A	Special Districts Administration	\$116,249.00	\$116,249.00	\$116,249.00	\$116,249.00	\$116,249.00
516024B	Vehicle Usage & Assignment cost	\$9,344.00	\$9,344.00	\$9,624.00	\$9,624.00	\$9,912.72
516024C	GMM - Salary & Fringe	\$127,531.00	\$127,531.00	\$131,357.00	\$131,357.00	\$135,297.71
	<b>Total Other</b>	<b>\$253,124.00</b>	<b>\$253,124.00</b>	<b>\$257,230.00</b>	<b>\$257,230.00</b>	<b>\$261,459.43</b>
	<b>Total Costs / Appropriations:</b>	<b>\$1,759,908.00</b>	<b>\$1,452,005.15</b>	<b>\$1,934,116.00</b>	<b>\$1,574,620.00</b>	<b>\$1,640,311.43</b>
512133	<b>Fund Balance - Contingency Reserve</b>	<b>\$515,796.00</b>	<b>\$0.00</b>	<b>\$266,942.00</b>	<b>\$266,942.00</b>	<b>\$582,602.00</b>
	<b>GRAND TOTAL</b>	<b>\$2,275,704.00</b>	<b>\$1,452,005.15</b>	<b>\$2,201,058.00</b>	<b>\$1,841,562.00</b>	<b>\$2,222,913.43</b>

REVENUE	Income:					
411005	Real & Secured Personal - CY	\$748,151.00	\$601,531.21	\$768,785.00	\$781,711.00	\$797,345.00
411009	Delinquent Secured Property Taxes	\$0.00	\$1,642.23	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$293.27	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$839.87	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$149,628.19	\$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	(\$293.27)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$5,000.00	\$19,859.70	\$3,700.00	\$5,000.00	\$5,000.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund))	\$85,936.00	\$85,936.00	\$88,557.00	\$88,557.00	\$88,557.00
422170B	Reimbursable Services (Trans Fr 100-General Fund (Library Reimbursement))	\$1,646.00	\$1,646.00	\$5,922.00 <sup>(1)</sup>	\$5,922.00	\$5,922.00
422170C	Reimbursable Services (Transfers from Other (200111 - Environmental Growth Fund))	\$57,286.00	\$57,286.00	\$54,495.00	\$54,495.00	\$54,495.00
422170D	Reimbursable Services (Trans Fr 100-General Fund (Park Reimbursement))	\$471,675.00	\$411,436.00 <sup>(2)</sup>	\$471,675.00	\$416,587.00 <sup>(4)</sup>	\$416,587.00
424088E	Transfers from Other (General Benefit Offset = 0.6%)	\$8,059.00	\$8,059.00	\$9,018.00	\$9,018.00	\$9,018.00
	<b>Total Revenue:</b>	<b>\$1,377,753.00</b>	<b>\$1,337,864.20</b>	<b>\$1,402,152.00</b>	<b>\$1,361,290.00</b>	<b>\$1,376,924.00</b>

<b>FUND BALANCE CALCULATION</b>						
	<b>Beginning Operating Fund Balance</b>	<b>\$1,165,231.07</b>	<b>\$1,173,460.43</b>	<b>\$1,059,319.48</b>	<b>\$1,059,319.48</b>	<b>\$845,989.00</b>
	+ Unrealized Loss/Gain	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$1,377,753.00	\$1,337,864.20	\$1,402,152.00	\$1,361,290.00	\$1,376,924.00
	- Total Expenditures	\$1,759,908.00	\$1,452,005.15	\$1,934,116.00	\$1,574,620.00	\$1,640,311.43
	<b>= Closing Operating Fund Balance</b>	<b>\$783,076.07</b>	<b>\$1,059,319.48</b>	<b>\$527,355.48</b>	<b>\$845,989.48</b>	<b>\$582,601.57</b>

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Change in Fund Balance (Decrease)	(\$382,155.00)	(\$114,140.95)	(\$531,964.00)	(\$213,330.00)	(\$263,387.43)

<b>TARGET FUND BALANCE</b>					
10% of Operating Expenditures (Min)	\$175,991.00	\$145,201.00	\$193,412.00	\$157,462.00	\$164,031.00
Six Months of Operating Expenditures (Max)	\$879,954.00	\$726,003.00	\$967,058.00	\$787,310.00	\$820,156.00

<b>ASSESSMENT COLLECTION RATE PER EBU</b>		Estimated CPI 2%	CPI 2.76%	Estimated CPI 2%	CPI 3.71%	Est. CPI 2%
Assessment Rate per EBU		\$77.56	\$78.14	\$79.70	\$81.04	\$82.66
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 <sup>(3)</sup>		0.00	0.00	0.00	0.00	0.00
<b>Total Assessment Revenue</b>		<b>\$748,142.98</b>	<b>\$753,737.66</b>	<b>\$768,785.40</b>	<b>\$781,711.03</b>	<b>\$797,345.25</b>

<b>MAXIMUM AUTHORIZED ASSESSMENT RATE PER AER</b>		Estimated CPI 2%	CPI 2.76%	Estimated CPI 2%	CPI 3.71%	Est. CPI 2%
Assessment Rate per EBU		\$77.57	\$78.15	\$79.71	\$81.05	\$82.67
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 <sup>(1)</sup>		0.00	0.00	0.00	0.00	0.00
<b>Total Assessment Revenue</b>		<b>\$748,239.44</b>	<b>\$753,834.12</b>	<b>\$768,881.86</b>	<b>\$781,807.49</b>	<b>\$797,443.64</b>

<b>Inflation Factor</b>					
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		2.76%		3.71%	

(1) Additional library reimbursement due to an increase in landscape maintenance costs.  
 (2) FY19 "actual" reimbursement rate was corrected in mid FY19 per Department of Finance (DoF).  
 (3) 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.  
 (4) FY20 Park Reimbursement will "actually" be \$416,587. PY budget was inadvertently carried forward.