

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

**DRAFT #2 11/05/2020**

**Budget Presentation: 11/4/2020 @ 7:00pm**

**READY FOR RE-DISTRIBUTION**

SAP		FY 2020	FY 2020	FY 2021	FY 2021	FY 2022
Account		Final Adopted	Unaudited Actuals	Final Adopted	Estimate	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	\$9,961.13	\$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	\$1,241.12	\$500.00	\$500.00	\$500.00
511107	Small Tools	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
	<b>Total Supplies</b>	<b>\$13,100.00</b>	<b>\$11,202.25</b>	<b>\$16,000.00</b>	<b>\$16,000.00</b>	<b>\$16,000.00</b>
<b>Services</b>						
512059A	Misc. Tech./Prof. Service (Bio Study & Survey) Helix Environ./ Canyon and trails plan	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512059B	Misc. Tech./Prof. Service (South Bay Fence)	\$8,000.00	\$0.00	\$5,000.00	\$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
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	\$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 trails and activities)	\$50,000.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00
512134A	Landscaping Services - Routine (Treebeard Landscape Inc.,RFP#10089535-19-D, Expires 10/20/2024)	\$797,841.00	\$669,473.88	\$790,672.00	\$790,672.00	\$830,205.60
512134B	Landscaping Services (Landscape Irrigation Upgrades)	\$0.00	\$15,559.38	\$0.00	\$0.00	\$0.00
512134C	Landscape Services (Landscape Enhancements - Medians)	\$50,000.00	\$12,017.81	\$0.00	\$0.00	\$0.00
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	\$300,000.00	\$240,500.00	\$250,000.00	\$250,000.00	\$250,000.00
	<b>Total Services</b>	<b>\$1,264,841.00</b>	<b>\$937,551.07</b>	<b>\$1,067,672.00</b>	<b>\$1,067,672.00</b>	<b>\$1,107,205.60</b>

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SAP Account		FY 2020 Final Adopted	FY 2020 Unaudited Actuals	FY 2021 Final Adopted	FY 2021 Estimate	FY 2022 Proposed
<b>Utilities</b>						
514100	Electric Services	\$4,251.00	\$4,530.21	\$4,727.00	\$4,727.00	\$5,010.62
514104	Water Serv-Incl Hydr Rent	\$222,667.00	\$214,005.21	\$238,713.00	\$238,713.00	\$253,035.78
514105	Sewer Service Charge (Storm drain)	\$1,925.00	\$1,858.05	\$2,146.00	\$2,146.00	\$2,274.76
	<b>Total Utilities</b>	<b>\$228,843.00</b>	<b>\$220,393.47</b>	<b>\$245,586.00</b>	<b>\$245,586.00</b>	<b>\$260,321.00</b>
<b>Other</b>						
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	\$9,624.00	\$9,913.00	\$9,913.00	\$10,618.00
516024C	GMM - Salary & Fringe	\$127,531.00	\$131,357.00	\$135,298.00	\$135,298.00	\$138,070.00
	<b>Total Other</b>	<b>\$253,124.00</b>	<b>\$257,230.00</b>	<b>\$261,460.00</b>	<b>\$261,460.00</b>	<b>\$264,937.00</b>
	<b>Total Costs / Appropriations:</b>	<b>\$1,759,908.00</b>	<b>\$1,426,376.79</b>	<b>\$1,590,718.00</b>	<b>\$1,590,718.00</b>	<b>\$1,648,463.60</b>
512133	<b>Fund Balance - Contingency Reserve</b>	<b>\$515,796.00</b>		<b>\$554,426.00</b>		<b>\$373,756.00</b>
	<b>GRAND TOTAL</b>	<b>\$2,275,704.00</b>	<b>\$1,426,376.79</b>	<b>\$2,145,144.00</b>	<b>\$2,145,144.00</b>	<b>\$2,022,219.60</b>
<b>REVENUE</b>	<b>Income:</b>					
411005	Real & Secured Personal - CY	\$748,151.00	\$608,092.12	\$797,285.00	\$797,285.00	\$812,792.00
411009	Delinquent Secured Property Taxes	\$0.00	\$3,080.25	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$1,309.62	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$941.19	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$56,567.79	\$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	(\$1,309.62)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$5,000.00	\$23,849.56	\$5,000.00	\$5,000.00	\$5,000.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund)	\$85,936.00	\$88,557.00	\$91,523.00	\$91,523.00	\$91,523.00
422170B	Reimbursable Services (Trans Fr 100-General Fund (Library Reimbursement)	\$1,646.00	\$5,922.00	\$6,040.00	\$6,040.00	\$6,040.00
422170C	Reimbursable Services (Transfers from Other (200111 - Environmental Growth Fund)	\$57,286.00	\$54,495.00	\$56,755.00	\$56,755.00	\$56,755.00
422170D	Reimbursable Services (Trans Fr 100-General Fund (Park Reimbursement)	\$471,675.00	\$416,587.00	\$383,205.00	\$383,205.00	\$383,205.00
424088E	Transfers from Other (General Benefit Offset = 0.6%)	\$8,059.00	\$9,018.00	\$8,881.00	\$8,881.00	\$8,881.00
	<b>Total Revenue:</b>	<b>\$1,377,753.00</b>	<b>\$1,267,109.91</b>	<b>\$1,348,689.00</b>	<b>\$1,348,689.00</b>	<b>\$1,364,196.00</b>

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FUND BALANCE CALCULATION						
	Beginning Operating Fund Balance	\$1,165,231.07	\$1,059,319.48	\$845,989.00	\$900,052.60	\$658,023.60
	+ Unrealized Loss/Gain	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$1,377,753.00	\$1,267,109.91	\$1,348,689.00	\$1,348,689.00	\$1,364,196.00
	- Total Expenditures	\$1,759,908.00	\$1,426,376.79	\$1,590,718.00	\$1,590,718.00	\$1,648,463.60
	= Closing Operating Fund Balance	\$783,076.07	\$900,052.60	\$603,960.00	\$658,023.60	\$373,756.00

	Change in Fund Balance (Decrease)	(\$382,155.00)	(\$159,266.88)	(\$242,029.00)	(\$242,029.00)	(\$284,267.60)
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$175,991.00	\$142,638.00	\$159,072.00	\$159,072.00	\$164,846.00
	Six Months of Operating Expenditures (Max)	\$879,954.00	\$713,188.00	\$795,359.00	\$795,359.00	\$824,232.00

ASSESSMENT COLLECTION RATE PER EBU		Estimated CPI 2%	CPI 3.71%	Est. CPI 2%	Actual 1.93%	Est. CPI 2%/MAX
	Assessment Rate per EBU	\$77.56	\$81.04	\$82.66	\$82.60	\$84.26
	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
	Total Assessment Revenue	\$748,142.98	\$781,711.03	\$797,345.25	\$796,758.77	\$812,792.34

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MAXIMUM AUTHORIZED ASSESSMENT RATE PER AER		Est. CPI 2%	CPI 3.71%	Est. CPI 2%	Actual 1.93%	Est. CPI 2%
Assessment Rate per EBU		\$77.57	\$81.05	\$82.67	\$82.61	\$84.26
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>\$781,807.49</b>	<b>\$797,443.64</b>	<b>\$796,855.23</b>	<b>\$812,792.34</b>

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%
Maximum Assessment Authorized per AER (includes additional percentage) -- ACTUAL		3.71%		1.93%	