

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

READY FOR RE-DISTRIBUTION

DRAFT #2 11/07/2022

Community Budget Meeting: Wednesday, November 2, 2022 @ 7:00 p.m.

SAP Account		FY 2022 Final Adopted	FY 2022 Unaudited Actuals	FY 2023 Final Adopted	FY 2023 Estimate	FY 2024 Proposed
	Budgeted Position - Ground Maintenance Manager	1.00	1.00	1.00	1.00	1.00
EXPENSES						
Supplies						
511034	Cleaning & Janitorial Sup (mutt mitts)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
511059	Recreation Supplies (playground equipment & park amenities)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$20,000.00
511087	Locks & Security Hardware	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
511107	Small Tools	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
	Total Supplies	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$31,000.00
Services						
512059B	Misc. Tech./Prof. Service (South Bay Fence)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
512059D	Misc. Tech/Prof Service (Barbados wall painting and maintenance)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
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
512134A	Landscaping Services - Routine (Treebeard Landscape Inc. RFP#10089535-19-D, Expires 10/20/2024)	\$830,206.00	\$631,012.42	\$776,374.00	\$776,374.00	\$815,193.00
512134B	Landscaping Services (Landscape Irrigation Upgrades)	\$0.00	\$35,361.38	\$0.00	\$0.00	\$0.00
512134C	Landscape Services (Landscape Enhancements - Medians)	\$0.00	\$0.00	\$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	\$250,000.00	\$200,037.50	\$250,000.00	\$250,000.00	\$325,000.00
	Total Services	\$1,107,206.00	\$866,411.30	\$1,053,374.00	\$1,053,374.00	\$1,167,193.00
Utilities						
514100	Electric Services	\$4,942.00	\$4,326.69	\$4,665.00	\$4,665.00	\$4,944.90
514104	Water Serv-Incl Hydr Rent	\$205,254.00	\$252,416.59	\$243,039.00	\$243,039.00	\$267,561.59
514105	Sewer Service Charge (Storm drain)	\$1,977.00	\$2,056.42	\$1,793.00	\$1,793.00	\$2,179.81
	Total Utilities	\$212,173.00	\$258,799.70	\$249,497.00	\$249,497.00	\$274,686.00
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	\$10,618.00	\$10,618.00	\$11,803.00	\$11,803.00	\$11,631.00
516024C	GMM - Salary & Fringe	\$138,070.00	\$138,070.00	\$144,531.00	\$144,531.00	\$152,254.00
	Total Other	\$264,937.00	\$264,937.00	\$272,583.00	\$272,583.00	\$280,134.00
	Total Costs / Appropriations:	\$1,600,316.00	\$1,390,148.00	\$1,591,454.00	\$1,591,454.00	\$1,753,013.00
	GRAND TOTAL	\$1,600,316.00	\$1,390,148.00	\$1,591,454.00	\$1,591,454.00	\$1,753,013.00

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REVENUE						
Income:						
411005	Real & Secured Personal - CY	\$812,792.00	\$641,221.38	\$827,180.00	\$827,180.00	\$879,661.00
411009	Delinquent Secured Property Taxes	\$0.00	\$3,222.68	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$320.62	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$327.74	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$3,689.32	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$5,000.00	\$5,615.20	\$5,000.00	\$3,900.00	\$2,000.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund)	\$93,681.00	\$93,681.00	\$95,090.00	\$95,090.00	\$95,090.00
422170B	Reimbursable Services (Trans Fr 100-General Fund (Library Reimbursement)	\$6,161.00	\$6,161.00	\$7,825.00	\$7,825.00	\$8,458.00
422170C	Reimbursable Services (Transfers from Other (200111 - Environmental Growth Fund)	\$49,943.00	\$49,943.00	\$49,145.00	\$49,145.00	\$49,145.00
422170D	Reimbursable Services (Trans Fr 100-General Fund (Park Reimbursement)	\$390,851.00	\$390,851.00	\$388,083.00	\$388,083.00	\$388,083.00
422170E	Reimbursable Services Transfers from Other (General Benefit Offset = 0.6%)	\$8,532.00	\$8,532.00	\$9,196.00	\$9,196.00	\$9,196.00
Total Revenue:		\$1,366,960.00	\$1,203,565.00	\$1,381,519.00	\$1,380,419.00	\$1,431,633.00

FUND BALANCE CALCULATION						
	Beginning Operating Fund Balance	\$658,023.60	\$903,152.51	\$760,599.00	\$716,570.00	\$505,535.00
	+ Total Revenue	\$1,366,960.00	\$1,203,565.00	\$1,381,519.00	\$1,380,419.00	\$1,431,633.00
	- Total Expenditures	\$1,600,316.00	\$1,390,148.00	\$1,591,454.00	\$1,591,454.00	\$1,753,013.00
	= Closing Operating Fund Balance	\$424,667.60	\$716,570.00	\$550,664.00	\$505,535.00	\$184,155.00

	Change in Fund Balance (Decrease)	(\$233,356.00)	(\$186,583.00)	(\$209,935.00)	(\$211,035.00)	(\$321,380.00)
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$160,032.00	\$139,015.00	\$159,145.00	\$159,145.00	\$175,301.00
	Six Months of Operating Expenditures (Max)	\$800,158.00	\$695,074.00	\$795,727.00	\$795,727.00	\$876,507.00

ASSESSMENT COLLECTION RATE PER EBU						
		Est. CPI 2%/MAX	Actual 1.70%	Est. CPI 2%/MAX	Actual 6.35%	INCREASE TO MAX
	Assessment Rate per EBU	\$84.26	\$84.00	\$85.69	\$89.34	\$91.13
	EBUs	9,645.99	9,653.15	9,653.15	9,653.15	9,653.15
	Zone 1	8,408.21	8,415.37	8,415.37	8,415.37	8,415.37
	Zone 2	1,237.78	1,237.78	1,237.78	1,237.78	1,237.78
	Zone 3 ⁽³⁾	0.00	0.00	0.00	0.00	0.00
	Total Assessment Revenue	\$812,792.34	\$810,864.60	\$827,180.35	\$862,412.42	\$879,660.67

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SAP		FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
Account		Final Adopted	Unaudited Actuals	Final Adopted	Estimate	Proposed

MAXIMUM AUTHORIZED ASSESSMENT RATE PER AER		Est. CPI 2%	Actual 1.70%	Est. CPI 2%	Actual 6.35%	Est. CPI 2%
Assessment Rate per EBU		\$84.26	\$84.01	\$85.69	\$89.34	\$91.13
EBUs		9,645.99	9,653.15	9,653.15	9,653.15	9,653.15
Zone 1		8,408.21	8,415.37	8,415.37	8,415.37	8,415.37
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		\$812,792.34	\$810,961.13	\$827,180.35	\$862,412.42	\$879,660.67

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%
Maximum Assessment Authorized per AER (includes additional percentage) -- ACTUAL			1.70%		6.35%	