

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

**FINAL DRAFT # 1 11/13/2023**

**Fund 200030 / Cost Center 1714151603**

Community Budget Meeting: Monday, November 13, 2023 @ 6:00 p.m.

**READY FOR DISTRIBUTION**

SAP Account		FY 2023 Final Adopted	FY 2023 Unaudited Actuals	FY 2024 Final Adopted	FY 2024 Estimate	FY 2025 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)	\$10,000.00	\$8,519.68	\$10,000.00	\$10,000.00	\$10,000.00
511059	Recreation Supplies (playground equipment & park amenities)	\$5,000.00	\$0.00	\$20,000.00	\$5,000.00	\$5,000.00
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
	<b>Total Supplies</b>	<b>\$16,000.00</b>	<b>\$8,519.68</b>	<b>\$31,000.00</b>	<b>\$16,000.00</b>	<b>\$16,000.00</b>
<b>Services</b>						
512059A	Misc. Tech./Prof. Service (South Bay Fence)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
512059B	Misc. Tech/Prof Service - Smart Controller Replacements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
512059C	Misc. Tech/Prof Service (Barbados wall painting and maintenance)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
512114A	City Services Bill - DRP Park Div Services (Tot-lot work)	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
512114B	City Services Bill (Sign Shop)	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
512134A	Landscaping Services - Routine (Treebeard Landscape Inc. RFP#10089535-19-D, Expires 10/20/2024)	\$776,374.00	\$685,331.02	\$815,193.00	\$815,193.00	\$980,000.00
512134B	Landscaping Services (Landscape Irrigation Upgrades)	\$0.00	\$17,120.10	\$0.00	\$0.00	\$0.00
512134C	Landscape Services (Landscape Enhancements - Medians)	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
512134D	Landscape Services (potential slope repair due to rain)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
512197	<b>Tree Services</b>	\$250,000.00	\$262,357.82	\$325,000.00	\$265,000.00	\$300,000.00
	<b>Total Services</b>	<b>\$1,053,374.00</b>	<b>\$964,808.94</b>	<b>\$1,167,193.00</b>	<b>\$1,100,193.00</b>	<b>\$1,320,000.00</b>
<b>Utilities</b>						
514100	Electric Services	\$4,665.00	\$732.03	\$5,884.00	\$5,884.00	\$6,237.04
514104	Water Serv-Incl Hydr Rent	\$243,039.00	\$24,395.72	\$258,727.00	\$258,727.00	\$274,250.62
514105	Sewer Service Charge (Storm drain)	\$1,793.00	\$178.97	\$1,599.00	\$1,599.00	\$1,694.94
	<b>Total Utilities</b>	<b>\$249,497.00</b>	<b>\$25,306.72</b>	<b>\$266,210.00</b>	<b>\$266,210.00</b>	<b>\$282,183.00</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	\$11,803.00	\$11,803.00	\$11,631.00	\$11,631.00	\$12,973.00
516024C	GMM - Salary & Fringe	\$144,531.00	\$144,531.00	\$152,254.00	\$152,254.00	\$159,756.00
	<b>Total Other</b>	<b>\$272,583.00</b>	<b>\$272,583.00</b>	<b>\$280,134.00</b>	<b>\$280,134.00</b>	<b>\$288,978.00</b>
512132	Unallocated Reserve (for ND utilities - Unbilled FY23 water service charges)	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$189,396.39</b>	<b>0.00</b>
	<b>Total Costs / Appropriations:</b>	<b>\$1,591,454.00</b>	<b>\$1,271,218.34</b>	<b>\$1,744,537.00</b>	<b>\$1,851,933.39</b>	<b>\$1,907,161.00</b>
	<b>GRAND TOTAL</b>	<b>\$1,591,454.00</b>	<b>\$1,271,218.34</b>	<b>\$1,744,537.00</b>	<b>\$1,851,933.39</b>	<b>\$1,907,161.00</b>

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SAP Account		FY 2023 Final Adopted	FY 2023 Unaudited Actuals	FY 2024 Final Adopted	FY 2024 Estimate	FY 2025 Proposed
<b>REVENUE</b>	<b>Income:</b>					
411005	Real & Secured Personal - CY	\$827,180.00	\$687,651.51	\$879,661.00	\$879,661.00	\$943,809.98
411009	Delinquent Secured Property Taxes	\$0.00	\$8,220.59	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$1,070.20	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$1,055.55	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$328,644.34	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$5,000.00	\$15,583.71	\$2,000.00	\$2,000.00	\$2,000.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund)	\$95,090.00	\$95,090.00	\$102,953.00	\$102,953.00	\$102,953.00
422170B	Reimbursable Services (Trans Fr 100-General Fund (Library Reimbursement)	\$7,825.00	\$7,825.00	\$8,458.00	\$8,458.00	\$8,881.00
422170C	Reimbursable Services (Transfers from Other (200111 - Environmental Growth Fund)	\$49,145.00	\$49,145.00	\$50,375.00	\$50,375.00	\$50,375.00
422170D	Reimbursable Services (Trans Fr 100-General Fund (Park Reimbursement)	\$388,083.00	\$388,083.00	\$401,121.00	\$401,121.00	\$401,121.00
422170E	Reimbursable Services Transfers from Other (General Benefit Offset = 0.6%)	\$9,196.00	\$9,196.00	\$8,413.00	\$8,413.00	\$8,413.00
423128	Other Damages Recovered: Damaged Irrigation/ File No29570/ Date of incident 3/20/2022 6678 Antigue	\$0.00	\$4,438.01	\$0.00	\$0.00	\$0.00
	<b>Total Revenue:</b>	<b>\$1,381,519.00</b>	<b>\$1,596,002.91</b>	<b>\$1,452,981.00</b>	<b>\$1,452,981.00</b>	<b>\$1,517,552.98</b>
<b>FUND BALANCE CALCULATION</b>						
	Beginning Operating Fund Balance	\$760,599.00	\$716,569.45	\$505,535.00	\$1,041,354.02	\$642,401.63
	+ Total Revenue	\$1,381,519.00	\$1,596,002.91	\$1,452,981.00	\$1,452,981.00	\$1,517,552.98
	- Total Expenditures	\$1,591,454.00	\$1,271,218.34	\$1,744,537.00	\$1,851,933.39	\$1,907,161.00
	= Closing Operating Fund Balance	<b>\$550,664.00</b>	<b>\$1,041,354.02</b>	<b>\$213,979.00</b>	<b>\$642,401.63</b>	<b>\$252,793.61</b>
	<b>Change in Fund Balance (Decrease)</b>	<b>(\$209,935.00)</b>	<b>\$324,784.57</b>	<b>(\$291,556.00)</b>	<b>(\$398,952.39)</b>	<b>(\$389,608.02)</b>
<b>TARGET FUND BALANCE</b>						
	10% of Operating Expenditures (Min)	\$159,145.00	\$127,122.00	\$174,454.00	\$185,193.00	\$190,716.00
	Six Months of Operating Expenditures (Max)	\$795,727.00	\$635,609.00	\$872,269.00	\$925,967.00	\$953,581.00

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ASSESSMENT COLLECTION RATE PER EBU	Est. CPI 2%/MAX	Actual 6.35%	INCREASE TO MAX	INCREASE TO MAX	INCREASE TO MAX
Assessment Rate per EBU	\$85.69	\$89.34	\$91.13	\$95.84	\$97.77
EBUs	9,653.15	9,653.15	9,653.15	9,653.37	9,653.37
Zone 1	8,415.37	8,415.37	8,415.37	8,415.59	8,415.59
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>\$827,180.35</b>	<b>\$862,412.42</b>	<b>\$879,660.67</b>	<b>\$925,178.98</b>	<b>\$943,809.98</b>

MAXIMUM AUTHORIZED ASSESSMENT RATE PER AER	Est. CPI 2%	Actual CPI 6.35%	Est. CPI 2%	Actual CPI 7.29%	Est. CPI 2%
Assessment Rate per EBU	\$85.69	\$89.34	\$91.13	\$95.85	\$97.77
EBUs	9,653.15	9,653.15	9,653.15	9,653.37	9,653.37
Zone 1	8,415.37	8,415.37	8,415.37	8,415.59	8,415.59
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>\$827,180.35</b>	<b>\$862,412.42</b>	<b>\$879,660.67</b>	<b>\$925,275.51</b>	<b>\$943,781.02</b>

Inflation Factor	Yes	Yes	Yes	Yes	Yes
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%	6.35%	2.00%	7.29%	2.00%
Maximum Assessment Authorized per AER (includes additional percentage) -- ACTUAL					