

READY FOR DISTRIBUTION

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

DRAFT #3 - 11/19/25

Community Budget Meeting: Wednesday, November 5, 2025 at 6:00PM

SAP Account		FY 2025 Final Adopted	FY 2025 Unaudited Actuals	FY 2026 Final Adopted	FY 2026 Estimate	FY 2027 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	\$2,000.00	\$2,000.00	\$2,000.00
511059	Recreation Supplies (playground equipment & park amenities)	\$5,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
511062	Other Safety Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
511087	Locks & Security Hardware	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
511107	Small Tools	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Supplies	\$16,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
Services						
512059A	Misc. Tech./Prof. Service (South Bay Fence)	\$5,000.00	\$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	\$0.00	\$0.00
512059D	Misc. Tech./Prof. Service (Trail Maintenance)	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
512134A	Landscaping Services - Routine (Treebeard Landscape Inc. RFP#10090258-25-G, Expires 06/30/30)	\$980,000.00	\$630,052.45	\$980,000.00	\$922,876.00	\$922,876.00
512134B	Landscaping Services (Landscape Irrigation Upgrades)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
512134C	Landscape Services (Landscape Enhancements - Medians)	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00
512134D	Landscape Services (Potential slope repair due to rain)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512134E	Landscaping Services (Playground Equipment Upgrades)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
512134F	Landscaping Services (Barbados wall painting and maintenance)	\$0.00	\$25,100.00	\$0.00	\$0.00	\$0.00
512134G	Landscaping Services (Right-of-way Turf Removal)	\$0.00	\$0.00	\$0.00	\$0.00	\$76,000.00
512197	Tree Services	\$300,000.00	\$221,664.58	\$200,000.00	\$200,000.00	\$300,000.00
	Total Services	\$1,320,000.00	\$876,817.03	\$1,260,000.00	\$1,192,876.00	\$1,348,876.00
Utilities						
514100	Electric Services	\$6,291.00	\$645.01	\$6,351.00	\$6,351.00	\$1,039.00
514104	Water Serv-Incl Hydr Rent	\$289,604.00	\$296,609.93	\$297,176.00	\$297,176.00	\$315,007.00
514105	Sewer Service Charge (Storm drain)	\$194.00	\$1,691.32	\$2,076.00	\$2,076.00	\$2,201.00
	Total Utilities	\$296,089.00	\$298,946.26	\$305,603.00	\$305,603.00	\$318,247.00
Other						
516024A	Special Districts Administration	\$116,249.00	\$116,249.00	\$145,311.00	\$145,311.00	\$159,842.00
516024B	Vehicle Usage & Assignment cost	\$12,973.00	\$12,973.00	\$14,511.00	\$18,864.00	\$18,911.00
516024C	GMM - Salary & Fringe	\$159,756.00	\$159,756.00	\$174,289.00	\$209,147.00	\$210,591.00
	Total Other	\$288,978.00	\$288,978.00	\$334,111.00	\$373,322.00	\$389,344.00
	Total Costs / Appropriations:	\$1,921,067.00	\$1,464,741.29	\$1,903,714.00	\$1,875,801.00	\$2,060,467.00
	GRAND TOTAL	\$1,921,067.00	\$1,464,741.29	\$1,903,714.00	\$1,875,801.00	\$2,060,467.00

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REVENUE	Income:					
411005	Real & Secured Personal - CY	\$943,810.00	\$773,321.54	\$988,754.00	\$988,754.00	\$996,205.00
411009	Delinquent Secured Property Taxes	\$0.00	\$2,396.48	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$585.05	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$1,818.52	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$192,280.58	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$2,000.00	\$47,442.29	\$2,000.00	\$2,000.00	\$2,000.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund)	\$111,683.00	\$111,683.00	\$117,364.00	\$117,364.00	\$117,364.00
422170B	Reimbursable Services (Trans Fr 100-General Fund (Library Reimbursement)	\$8,881.00	\$8,881.00	\$8,881.00	\$8,881.00	\$8,881.00
422170C	Reimbursable Services (Transfers from Other (200111 - Environmental Growth Fund)	\$50,483.00	\$50,483.00	\$56,489.00	\$56,489.00	\$56,489.00
422170D	Reimbursable Services (Trans Fr 100-General Fund (Park Reimbursement)	\$441,544.00	\$441,544.00	\$491,733.00	\$491,733.00	\$491,733.00
422170E	Reimbursable Services Transfers from Other (General Benefit Offset = 0.6%)	\$7,571.00	\$7,571.00	\$10,223.00	\$10,223.00	\$10,223.00
	Total Revenue:	\$1,565,972.00	\$1,638,006.46	\$1,675,444.00	\$1,675,444.00	\$1,682,895.00
FUND BALANCE CALCULATION						
	Beginning Operating Fund Balance	\$642,401.63	\$1,063,635.83	\$1,009,540.81	\$1,236,901.00	\$1,036,544.00
	+ Total Revenue	\$1,565,972.00	\$1,638,006.46	\$1,675,444.00	\$1,675,444.00	\$1,682,895.00
	- Total Expenditures	\$1,921,067.00	\$1,464,741.29	\$1,903,714.00	\$1,875,801.00	\$2,060,467.00
	= Closing Operating Fund Balance	\$287,306.63	\$1,236,901.00	\$781,270.81	\$1,036,544.00	\$658,972.00
	Change in Fund Balance (Decrease)	(\$355,095.00)	\$173,265.17	(\$228,270.00)	(\$200,357.00)	(\$377,572.00)
TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$192,107.00	\$146,474.00	\$190,371.00	\$187,580.00	\$206,047.00
	Six Months of Operating Expenditures (Max)	\$960,534.00	\$732,371.00	\$951,857.00	\$937,901.00	\$1,030,234.00

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ASSESSMENT COLLECTION RATE PER EBU					
	INCREASE TO MAX	INCREASE TO MAX	INCREASE TO MAX	INCREASE TO MAX	NO CHANGE
Assessment Rate per EBU	\$97.77	\$100.41	\$102.42	\$103.19	\$103.19
EBUs	9,653.37	9,654.08	9,654.08	9,654.08	9,654.08
Zone 1	8,415.59	8,416.30	8,416.30	8,416.30	8,416.30
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	\$943,809.98	\$969,366.17	\$988,753.50	\$996,204.52	\$996,204.52
MAXIMUM AUTHORIZED ASSESSMENT RATE PER AER					
	Est. CPI 2%	Actual 4.75% CPI	Est. CPI 2%	Actual 2.77%	Est. CPI 2%
Assessment Rate per EBU	\$97.77	\$100.41	\$102.42	\$103.19	\$105.25
EBUs	9,653.37	9,654.08	9,654.08	9,654.08	9,654.08
Zone 1	8,415.59	8,416.30	8,416.30	8,416.30	8,416.30
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	\$943,809.98	\$969,366.17	\$988,753.50	\$996,204.52	\$1,016,128.61
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%	4.75%	2.00%	2.77%	2.00%
Maximum Assessment Authorized per AER (includes additional percentage) -- ACTUAL		4.75%		2.77%	

⁽¹⁾ 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.