

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

READY FOR DISTRIBUTION

FINAL DRAFT #1: 10/25/2024

Community Budget Meeting: Monday, November 4, 2024 at 5:30PM

SAP		FY 2024	FY 2024	FY 2025	FY 2025	FY 2026
Account		Final Adopted	Unaudited Actuals	Final Adopted	Estimate	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)	\$20,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
511062	Other Safety Supplies	\$0.00	\$19.13	\$0.00	\$0.00	\$0.00
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	\$31,000.00	\$19.13	\$16,000.00	\$16,000.00	\$16,000.00
Services						
512059A	Misc. Tech./Prof. Service (South Bay Fence)	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
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
512059D	Misc. Tech./Prof. Service (Trail Maintenance)	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
512114A	City Services Bill - DRP Park Div Services (Tot-lot work)	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512114B	City Services Bill (Sign Shop)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512134A	Landscaping Services - Routine (Treebeard Landscape Inc. RFP#10089535-19-D, Expires 10/20/2024)	\$815,193.00	\$677,845.05	\$980,000.00	\$980,000.00	\$1,078,000.00
512134B	Landscaping Services (Landscape Irrigation Upgrades)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
512134C	Landscape Services (Landscape Enhancements - Medians)	\$0.00	\$35,362.04	\$20,000.00	\$20,000.00	\$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
512134E	Landscaping Services (Playground Equipment Upgrades)	\$0.00	\$32,743.70	\$0.00	\$0.00	\$0.00
512197	Tree Services	\$325,000.00	\$125,620.00	\$300,000.00	\$200,000.00	\$200,000.00
	Total Services	\$1,167,193.00	\$871,570.79	\$1,320,000.00	\$1,220,000.00	\$1,318,000.00
Utilities						
514100	Electric Services	\$5,884.00	\$1,738.89	\$6,291.00	\$6,291.00	\$6,668.46
514104	Water Serv-Incl Hydr Rent	\$258,727.00	\$364,856.50	\$289,604.00	\$289,604.00	\$386,747.89
514105	Sewer Service Charge (Storm drain)	\$1,599.00	\$2,792.59	\$194.00	\$194.00	\$2,960.14
	Total Utilities	\$266,210.00	\$369,388.00	\$296,089.00	\$296,089.00	\$396,376.00
Other						
516024A	Special Districts Administration	\$116,249.00	\$116,249.00	\$116,249.00	\$116,249.00	\$145,311.00
516024B	Vehicle Usage & Assignment cost	\$11,631.00	\$11,631.00	\$12,973.00	\$12,973.00	\$14,511.00
516024C	GMM - Salary & Fringe	\$152,254.00	\$152,254.00	\$159,756.00	\$159,756.00	\$174,289.00
	Total Other	\$280,134.00	\$280,134.00	\$288,978.00	\$288,978.00	\$334,111.00

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	Total Costs / Appropriations:	\$1,744,537.00	\$1,521,111.92	\$1,921,067.00	\$1,821,067.00	\$2,064,487.00
	GRAND TOTAL	\$1,744,537.00	\$1,521,111.92	\$1,921,067.00	\$1,821,067.00	\$2,064,487.00
REVENUE	Income:					
411005	Real & Secured Personal - CY	\$879,661.00	\$738,498.92	\$943,810.00	\$943,810.00	\$988,770.87
411009	Delinquent Secured Property Taxes	\$0.00	\$2,578.44	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$492.88	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$1,922.67	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$67,338.82	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$2,000.00	\$34,968.92	\$2,000.00	\$2,000.00	\$2,000.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund)	\$102,953.00	\$102,953.00	\$111,683.00	\$111,683.00	\$111,683.00
422170B	Reimbursable Services (Trans Fr 100-General Fund (Library Reimbursement)	\$8,458.00	\$8,458.00	\$8,881.00	\$8,881.00	\$8,881.00
422170C	Reimbursable Services (Transfers from Other (200111 - Environmental Growth Fund)	\$50,375.00	\$50,375.00	\$50,483.00	\$50,483.00	\$50,483.00
422170D	Reimbursable Services (Trans Fr 100-General Fund (Park Reimbursement)	\$401,121.00	\$401,121.00	\$441,544.00	\$441,544.00	\$441,544.00
422170E	Reimbursable Services Transfers from Other (General Benefit Offset = 0.6%)	\$8,413.00	\$8,413.00	\$7,571.00	\$7,571.00	\$7,571.00
423128	Other Damages Recovered	\$0.00	\$9,992.80	\$0.00	\$0.00	\$0.00
	Total Revenue:	\$1,452,981.00	\$1,427,113.45	\$1,565,972.00	\$1,565,972.00	\$1,610,932.87
FUND BALANCE CALCULATION						
	Beginning Operating Fund Balance	\$505,535.00	\$1,041,354.02	\$642,401.63	\$947,355.57	\$692,260.57
	+ Total Revenue	\$1,452,981.00	\$1,427,113.45	\$1,565,972.00	\$1,565,972.00	\$1,610,932.87
	- Total Expenditures	\$1,744,537.00	\$1,521,111.90	\$1,921,067.00	\$1,821,067.00	\$2,064,487.00
	= Closing Operating Fund Balance	\$213,979.00	\$947,355.57	\$287,306.63	\$692,260.57	\$238,706.44
	Change in Fund Balance (Decrease)	(\$291,556.00)	(\$93,998.45)	(\$355,095.00)	(\$255,095.00)	(\$453,554.13)
TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$174,454.00	\$152,111.00	\$192,107.00	\$182,107.00	\$206,449.00
	Six Months of Operating Expenditures (Max)	\$872,269.00	\$760,556.00	\$960,534.00	\$910,534.00	\$1,032,244.00

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ASSESSMENT COLLECTION RATE PER EBU		INCREASE TO MAX	INCREASE TO MAX	INCREASE TO MAX	INCREASE TO MAX	INCREASE TO MAX
	Assessment Rate per EBU	\$91.13	\$95.84	\$97.77	\$100.40	\$102.42
	EBUs	9,653.15	9,653.37	9,653.37	9,654.08	9,654.08
	Zone 1	8,415.37	8,415.59	8,415.59	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 ⁽³⁾	0.00	0.00	0.00	0.00	0.00
	Total Assessment Revenue	\$879,660.67	\$925,178.98	\$943,809.98	\$969,269.63	\$988,770.87
MAXIMUM AUTHORIZED ASSESSMENT RATE PER AER		Est. CPI 2%	Actual CPI 7.29%	Est. CPI 2%	Actual 4.75% CPI	Est. CPI 2%
	Assessment Rate per EBU	\$91.13	\$95.85	\$97.77	\$100.41	\$102.42
	EBUs	9,653.15	9,653.37	9,653.37	9,654.08	9,654.08
	Zone 1	8,415.37	8,415.59	8,415.59	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	\$879,660.67	\$925,275.51	\$943,781.02	\$969,366.17	\$988,753.50
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			7.29%		4.75%	

(4) G/L 423128 - Damaged Concrete Block Retainer Wall/ File No34002/ Date of incident 6/16/2023-11400 Clairemont Mesa Blvd