

Maintenance Assessment Districts

Assessment District Management

Council District: All
Fund: 70208

Assessment District Management				
	FY 2003 BUDGET		FY 2004 BUDGET	FY 2005 FINAL
Positions	7.25		9.25	9.25
Personnel Expense	\$ 567,907	\$	811,521	\$ 831,633
Non-Personnel Expense	\$ 441,800	\$	596,104	\$ 575,993
TOTAL	\$ 1,009,707	\$	1,407,625	\$ 1,407,626

Park and Recreation Department Assessment District Management (Management) provides the City with a cost-effective and fiscally responsible process for managing the needs of 37 of the City's Maintenance Assessment Districts. Management responsibilities include calculating and enrolling assessments with the County Assessor's Office; providing direct management support; overseeing contracts, inspections, and district budgeting; analyzing and updating budgets; processing reimbursements; issuing manual billings; providing information technology and communication support; and providing professional support from the City Attorney's Office, City Auditor and Comptroller's Office, and City Purchasing Agent. In addition, Management assists communities and developers in the formation of new Maintenance Assessment Districts; meets regularly with property owners to explain how assessments are calculated and expended; and responds to hundreds of citizen inquiries each month. These activities are undertaken while adhering to all legal and City policy guidelines.

All Park and Recreation Department Maintenance Assessment District advisory committees approved the Annual Fiscal Year 2005 Budget for the Assessment District Management Fund as part of their budget approval process.

ASSESSMENT DISTRICT MANAGEMENT	FY 2003* BUDGET	FY 2004* BUDGET	FY 2005* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 264,784	\$ 186,598	\$ 283,334
TOTAL BALANCE	\$ 264,784	\$ 186,598	\$ 283,334
REVENUE			
Interest	\$ 7,500	\$ 7,500	\$ 10,500
Miscellaneous	\$ 878,672	\$ 1,213,527	\$ 1,113,792
TOTAL REVENUE	\$ 886,172	\$ 1,221,027	\$ 1,124,292
TOTAL BALANCE AND REVENUE	\$ 1,150,956	\$ 1,407,625	\$ 1,407,626
OPERATING EXPENSE			
Contractual	\$ 800	\$ 45,000	\$ -
Equipment Outlay	\$ -	\$ 22,500	\$ -
Incidental	\$ 292,205	\$ 400,959	\$ 432,985
Personnel	\$ 567,907	\$ 811,521	\$ 831,633
Utilities	\$ 13,452	\$ 14,075	\$ 16,148
TOTAL OPERATING EXPENSE	\$ 874,364	\$ 1,294,055	\$ 1,280,766
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<u>ASSESSMENT DISTRICT MANAGEMENT</u>	<u>FY 2003*</u> <u>BUDGET</u>	<u>FY 2004*</u> <u>BUDGET</u>	<u>FY 2005*</u> <u>FINAL</u>
RESERVE			
Contingency Reserve	\$ 135,343	\$ 113,570	\$ 126,860
TOTAL RESERVE	\$ 135,343	\$ 113,570	\$ 126,860
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BALANCE	\$ 141,249	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,150,956	\$ 1,407,625	\$ 1,407,626

* At the time of publication audited financial statements for Fiscal Year 2003 were not available. Therefore, the Fiscal Years 2003 and 2004 columns reflect final budget amounts from the Fiscal Year 2003 and 2004 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.