

**Open Space Division - Maintenance Assessment District  
Worksheet for FY2013 District Budget  
Mira Mesa - SAP Fund 200037**

**DRAFT  
11/30/2011**

SAP Account	Program Element/Description	FY 2011 Final Budget	FY 2011 Estimated Actuals	FY 2012 Final Budget	FY 2012 Estimate Budget	FY 2013 Proposed Budget
	<b>Budget Positions</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>
	<b>Total Labor &amp; Fringe</b>	<b>\$89,652.00</b>	<b>\$94,095.71</b>	<b>\$93,181.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Supplies</b>						
511010	Office Supplies	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
511013	Drafting & Photo	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
511028	Garden Nur Stock	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00
511034	Cleaning & Janitorial Sup	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
511041	Dry Goods/Wearing Apparel (flags)	\$1,200.00	\$988.72	\$2,000.00	\$2,000.00	\$2,000.00
511072	Light Standards (Special Lighting)	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
511082	Electrical Meter Housing & Irrigation Controller Cabinets	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00
511084	Paint, Oil, Glass	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
511087	Locks & Security Hardware	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
511107	Small Tools	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
	<b>Total Supplies</b>	<b>\$51,300.00</b>	<b>\$988.72</b>	<b>\$24,600.00</b>	<b>\$4,600.00</b>	<b>\$4,600.00</b>
<b>Services</b>						
512055	Maint-Bldg/Rds & Equip. (Slurry Sealing of Asphalt Medians)	\$0.00	\$0.00	\$0.00	\$61,950.00	\$0.00
512059A	Misc Prof/Tech Service - Monument Sign	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00
512059B	Misc Prof/Tech Service - Asphalt	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512070	Training	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
512084	Photo and Blueprint	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
512114A	City Services Billed - Park Div Services (DRP)	\$1,500.00	\$3,506.35	\$1,500.00	\$1,500.00	\$1,500.00
512114B	City Services Billed - Street Division	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00
512115	Overhead Billed (20% of wages)	\$10,716.00	\$0.00	\$10,716.00	\$0.00	\$0.00
512134A	Landscaping Services (Brewer Lawn Maint- monthly routine service)	\$412,668.00	\$347,299.56	\$375,539.00	\$375,539.00	\$390,560.00
512134B	Landscaping Services - Median Projects	\$325,000.00	\$122,593.03	\$300,000.00	\$300,000.00	\$300,000.00
512134C	Landscaping Services - (Irrigation Cabinets)	\$0.00	\$0.00	\$0.00	\$13,000.00	\$13,000.00
512197	Tree Trimming	\$30,000.00	\$5,518.93	\$50,000.00	\$50,000.00	\$30,000.00
	<b>Total Services</b>	<b>\$846,084.00</b>	<b>\$478,917.87</b>	<b>\$753,955.00</b>	<b>\$825,089.00</b>	<b>\$758,160.00</b>
<b>Utilities</b>						
514006	Storm Drain Charge	0.00	355.60	0.00	0.00	0.00
514100	Electric Services	\$4,450.00	\$4,162.19	\$5,006.00	\$5,006.00	\$5,256.30
514103	Spec Dist St Lighting	\$19,492.00	\$18,393.02	\$21,327.00	\$21,327.00	\$22,393.40
514104	Water Serv-Incl Hydr Rent	\$169,357.00	\$109,566.19	\$179,756.00	\$125,000.00	\$125,000.00
514105	Sewer Service Charge (Storm drain)	\$3,047.00	\$1,230.86	\$2,120.00	\$2,120.00	\$2,120.00
	<b>Total Utilities</b>	<b>\$196,346.00</b>	<b>\$133,707.86</b>	<b>\$208,209.00</b>	<b>\$153,453.00</b>	<b>\$154,769.70</b>
	<b>Capital Improvements Program</b>					
516014	CIP—Median Improvements—(Median Impre <b>CANCEL</b> )	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
516014	Funds Available for Infrastructure Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total CIP</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Open Space Division - Maintenance Assessment District  
Worksheet for FY2013 District Budget  
Mira Mesa - SAP Fund 200037**

**DRAFT  
11/30/2011**

SAP Account	Program Element/Description	FY 2011 Final Budget	FY 2011 Estimated Actuals	FY 2012 Final Budget	FY 2012 Estimate Budget	FY 2013 Proposed Budget
<b>Other</b>						
516001	Discount Loss	\$0.00	\$80.81	\$0.00	\$0.00	\$0.00
516024A	Special Districts Administration	\$67,287.00	\$58,320.01	\$68,920.00	\$62,254.00	\$62,254.00
516024B	Vehicle Usage & Assignment	\$0.00	\$5,176.32	\$0.00	\$6,666.00	\$6,999.30
516024C	Special Districts Administration - GMM Total Labor & Fringe	\$0.00	\$0.00	\$0.00	\$93,181.00	\$93,181.00
	<b>Total Other</b>	<b>\$134,574.00</b>	<b>\$63,577.14</b>	<b>\$68,920.00</b>	<b>\$162,101.00</b>	<b>\$162,434.30</b>
	<b>Total Costs / Appropriations:</b>	<b>\$1,317,956.00</b>	<b>\$771,287.30</b>	<b>\$1,148,865.00</b>	<b>\$1,145,243.00</b>	<b>\$1,079,964.00</b>
512133	<b>Fund Balance - Contingency Reserve</b>	<b>\$594,451.00</b>	<b>\$0.00</b>	<b>\$417,029.00</b>	<b>\$0.00</b>	<b>\$492,187.87</b>
	<b>GRAND TOTAL</b>	<b>\$1,912,407.00</b>	<b>\$771,287.30</b>	<b>\$1,565,894.00</b>	<b>\$1,145,243.00</b>	<b>\$1,572,151.87</b>
<b>Revenue</b>	<b>Income:</b>					
411005	Assessments - Taxable Entities	\$653,271.00	\$605,538.18	\$653,271.00	\$653,271.00	\$653,271.00
	Adjustment to Assessments - Taxable Entities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
411007	Sec PY - July Onl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
411009	Delinquent Secured Property Taxes	\$0.00	\$6,811.21	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$1,900.07	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$249.49	\$0.00	\$0.00	\$0.00
412001	Assessments - Non-Taxable Entities	\$0.00	\$30,775.92	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$14,500.00	\$8,333.78	\$10,000.00	\$5,704.47	\$3,469.90
422031	Miscellaneous Revenue	\$0.00	(\$1,900.07)	\$0.00	\$0.00	\$0.00
422217	Tree Damage Recovery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
423008	Vendor Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
423128	Other Damages Recovered	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
424070	Trans Fr 302191-Gas Tax Fund	\$106,307.00	\$0.00	\$79,268.00	\$0.00	\$0.00
424070	Trans Fr 100-General Fund (Library)	\$7,225.00	\$0.00	\$7,225.00	\$0.00	\$0.00
424070	Trans Fr 10505-Environmental Growth Fund	\$19,767.00	\$0.00	\$19,767.00	\$0.00	\$0.00
424088A	Transfers from Other (200118 - Gas Tax Fund)	\$0.00	\$106,307.00	\$0.00	\$79,268.00	\$79,268.00
424088B	Trans Fr 100-General Fund (Library)	\$0.00	\$7,225.00	\$0.00	\$7,225.00	\$7,225.00
424088C	Transfers from Other (200111 - Environmental Growth Fund)	\$0.00	\$19,767.00	\$0.00	\$19,767.00	\$19,767.00
	<b>Total Revenue:</b>	<b>\$801,070.00</b>	<b>\$785,007.58</b>	<b>\$769,531.00</b>	<b>\$765,235.47</b>	<b>\$763,000.90</b>

**Open Space Division - Maintenance Assessment District  
Worksheet for FY2013 District Budget  
Mira Mesa - SAP Fund 200037**

**DRAFT  
11/30/2011**

SAP Account	Program Element/Description	FY 2011 Final Budget	FY 2011 Estimated Actuals	FY 2012 Final Budget	FY 2012 Estimate Budget	FY 2013 Proposed Budget
-------------	-----------------------------	----------------------	---------------------------	----------------------	-------------------------	-------------------------

**Fund Balance Calculation**

Beginning Fund Balance	\$1,136,334.26	\$1,136,334.26	\$1,189,158.50	\$1,189,158.50	\$809,150.97
+ Prior Year Encumbrances (Fund Balance)	\$39,103.96	\$39,103.96	\$0.00	\$0.00	\$0.00
+ Total Revenue	\$801,070.00	\$785,007.58	\$769,531.00	\$765,235.47	\$763,000.90
- Total Expenditures	\$1,317,956.00	\$771,287.30	\$1,148,865.00	\$1,145,243.00	\$1,079,964.00
= Closing Fund Balance	<b>\$658,552.22</b>	<b>\$1,189,158.50</b>	<b>\$809,824.50</b>	<b>\$809,150.97</b>	<b>\$492,187.87</b>

<b>Change in Fund Balance (Decrease)</b>	<b>(\$516,886.00)</b>	<b>\$13,720.28</b>	<b>(\$379,334.00)</b>	<b>(\$380,007.53)</b>	<b>(\$316,963.10)</b>
--	-----------------------	--------------------	-----------------------	-----------------------	-----------------------

**Target Fund Balance**

<b>10% of Operating Expenditures (Min)</b>	\$131,795.60	\$77,128.73	\$114,886.50	\$114,524.30	\$107,996.40
<b>Six Months of Operating Expenditures (Max)</b>	\$658,978.00	\$385,643.65	\$574,432.50	\$572,621.50	\$539,982.00

**Assessment and EBU Calculation**

<b>Assessment Rate per EBU</b>					
Zone 1	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Zone 2	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Zone 3	\$103.52	\$103.52	\$103.52	\$103.52	\$103.52
<b>EBUs</b>					
Zone 1	35,626.11	35,650.52	35,626.11	35,614.52	35,614.52
Zone 2	5,335.35	5,336.20	5,335.35	5,336.20	5,336.20
Zone 3	2,353.71	2,353.71	2,353.71	2,353.71	2,353.71
<b>Total Assessment Revenue</b>	<b>\$653,270.66</b>	<b>\$653,523.26</b>	<b>\$653,270.66</b>	<b>\$653,163.26</b>	<b>\$653,163.26</b>

**Inflation Factor**

	Zones 1 & 2 = decrease Zone 3 = CPI (max)	Zones 1 & 2 = decrease Zone 3 = CPI (max)	(no change)	(no change)	(no change)
<b>Consumer Price Index-All Urban Consumers (CPI-U)</b>	<b>Zone 1&amp;2 = Decrease</b>	<b>Zone 1&amp;2 = Decrease</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Consumer Price Index Plus Percentage per AER</b>	<b>0.61%</b>	<b>0.61%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Consumer Price Index AER Authorized? (Yes/No)</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

<sup>(1)</sup> City Contributions in Fiscal Year 2013 are subject to change pending Council approval of new rate per square foot/acreage.