

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

**DRAFT 11/14/16**

**Budget Presentation: 11/16/16 @ 6:30pm**

**READY FOR DISTRIBUTION**

SAP Account	Program Element/Description	FY 2016 Final Adopted	FY 2016 Unaudited Actuals	FY 2017 Final Adopted	FY 2017 Estimate	FY 2018 Proposed
	<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>EXPENSES</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
511034	Cleaning & Janitorial Sup	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
511041	Dry Goods/Wearing Apparel (Flags)	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
511069	Unclash Mat & Sup - Mulch - ESD (SLA)	\$2,000.00	\$1,565.00	\$2,000.00	\$2,000.00	\$2,000.00
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>\$6,600.00</b>	<b>\$1,565.00</b>	<b>\$6,600.00</b>	<b>\$6,600.00</b>	<b>\$6,600.00</b>
<b>Services</b>						
512034	Engineering Service (Reballot)	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$85,000.00
512059	Misc Prof/Tech Service - Monument Sign	\$18,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00
512114A	City Services Billed - Park Div Services (DRP)	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
512114B	City Services Billed - Street Division	\$5,000.00	\$0.00	\$5,000.00	\$10,000.00	\$5,000.00
512134A	Landscaping Svcs - (Aztec PA 4600001602 expires 2/28/2018 incl Extra Labor)	\$395,094.21	\$345,495.72	\$402,397.00	\$402,397.00	\$422,516.85
512134B	Landscaping Svcs - Median and R.O.W. Enhancements	\$150,000.00	\$76,443.42	\$0.00	\$0.00	\$50,000.00
512134C	Landscaping Svcs - (Irrigation Cabinets)	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512197	Tree Trimming	\$100,000.00	\$99,261.55	\$100,000.00	\$100,000.00	\$100,000.00
	<b>Total Services</b>	<b>\$760,594.21</b>	<b>\$521,200.69</b>	<b>\$618,897.00</b>	<b>\$538,897.00</b>	<b>\$664,016.85</b>
<b>Utilities</b>						
514100	Electric Services	\$6,773.00	\$3,202.23	\$4,006.00	\$4,006.00	\$3,458.00
514103	Spec Dist St Lighting	\$16,405.00	\$14,821.56	\$16,553.00	\$16,553.00	\$16,007.00
514104	Water Serv-Incl Hydr Rent	\$171,120.00	\$149,494.60	\$212,495.00	\$212,495.00	\$173,156.00
514105	Sewer Service Charge (Storm drain)	\$2,232.00	\$1,933.64	\$3,000.00	\$3,000.00	\$3,000.00
	<b>Total Utilities</b>	<b>\$196,530.00</b>	<b>\$169,452.03</b>	<b>\$236,054.00</b>	<b>\$236,054.00</b>	<b>\$195,621.00</b>
<b>Other</b>						
516001	Discount Loss	\$0.00	\$153.82	\$0.00	\$0.00	\$0.00
516024A	Special Districts Administration (Mgmt Fund Fee)	\$76,673.00	\$76,673.00	\$78,206.00	\$78,206.00	\$78,206.00
516024B	Vehicle Usage & Assignment	\$7,345.80	\$7,345.00	\$7,713.00	\$7,713.00	\$8,099.00
516024C	Special Districts Administration - GMM Total Labor & Fringe	\$102,293.58	\$102,294.00	\$104,339.00	\$104,339.00	\$104,339.00
	<b>Total Other</b>	<b>\$186,312.38</b>	<b>\$186,465.82</b>	<b>\$190,258.00</b>	<b>\$190,258.00</b>	<b>\$190,644.00</b>

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**READY FOR DISTRIBUTION**

SAP Account	Program Element/Description	FY 2016 Final Adopted	FY 2016 Unaudited Actuals	FY 2017 Final Adopted	FY 2017 Estimate	FY 2018 Proposed
512132	Unallocated Reserve	\$0.00	\$0.00	\$474.00	\$474.00	\$0.00
	<b>Total Unallocated Reserve</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$474.00</b>	<b>\$474.00</b>	<b>\$0.00</b>
	<b>Total Costs / Appropriations:</b>	<b>\$1,150,036.59</b>	<b>\$878,683.54</b>	<b>\$1,052,283.00</b>	<b>\$972,283.00</b>	<b>\$1,056,881.85</b>
512133	Fund Balance - Contingency Reserve	\$280,189.04	\$0.00	\$211,871.00	\$0.00	\$230,405.00
	<b>GRAND TOTAL</b>	<b>\$1,430,225.63</b>	<b>\$878,683.54</b>	<b>\$1,264,154.00</b>	<b>\$972,283.00</b>	<b>\$1,287,286.85</b>
<b>REVENUE</b>	<b>Income:</b>					
411005	Assessments - Taxable Entities	\$658,722.00	\$620,838.38	\$658,867.00	\$658,694.00	\$658,694.00
411007	Sec PY - July Onl	\$0.00	\$543.52	\$0.00	\$0.00	\$0.00
411009	Delinquent Secured Property Taxes	\$0.00	\$1,318.92	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$332.20	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$215.29	\$0.00	\$0.00	\$0.00
412001	Assessments - Non-Taxable Entities	\$0.00	\$25,831.46	\$0.00	\$0.00	\$0.00
412005	Delinquent Secured - Penalty & Int - Contra	\$0.00	(\$332.20)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$1,100.00	\$5,359.71	\$1,200.00	\$4,000.00	\$2,500.00
422170A	Reimbursable Services (200111-Environmental Growth Fund)	\$0.00	\$19,767.00	\$0.00	\$19,767.00	\$19,767.00
422170B	Reimbursable - Services (Library)	\$0.00	\$7,922.00	\$0.00	\$8,080.00	\$8,080.00
422170C	Reimbursable Services (200118-Gas Tax Fund)	\$0.00	\$78,470.00	\$0.00	\$81,390.00	\$81,390.00
422031	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
422217	Tree Damage Recovery - Scripps Mesa LLC Road Widening Project Tree Reimbur	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
423128	Other Damages Recovered	\$0.00	\$1,360.09	\$0.00	\$0.00	\$0.00
424072	Transfer Between Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
424088A	Transfers Between Funds/Depts (General Benefit Offset), 2,8%	\$25,734.00	\$25,734.00	\$32,391.00	\$32,391.00	\$32,391.00
424088B	Transfers from Other (200118 - Gas Tax Fund)	\$74,060.00	\$0.00	\$81,390.00	\$0.00	\$0.00
424088C	Trans Fr 100-General Fund (Library)	\$7,922.34	\$0.00	\$8,080.00	\$0.00	\$0.00
424088D	Transfers from Other (200111 - Environmental Growth Fund)	\$19,767.00	\$0.00	\$19,767.00	\$0.00	\$0.00
	<b>Total Revenue:</b>	<b>\$787,305.34</b>	<b>\$787,360.37</b>	<b>\$801,695.00</b>	<b>\$804,322.00</b>	<b>\$802,822.00</b>

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**FUND BALANCE CALUCLATON**

	Beginning Fund Balance	\$742,005.02	\$742,005.02	\$652,425.56	\$652,425.56	\$484,464.56
	+/- Unrealized Loss/Gain / Comptroller Adjustments	\$0.00	\$1,743.71	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$787,305.34	\$787,360.37	\$801,695.00	\$804,322.00	\$802,822.00
	- Total Expenditures	\$1,150,036.59	\$878,683.54	\$1,052,283.00	\$972,283.00	\$1,056,881.85
	= Closing Fund Balance	\$379,273.77	\$652,425.56	\$401,837.56	\$484,464.56	\$230,404.71
	<b>Change in Fund Balance (Decrease)</b>	<b>(\$362,731.25)</b>	<b>(\$89,579.46)</b>	<b>(\$250,588.00)</b>	<b>(\$167,961.00)</b>	<b>(\$254,059.85)</b>

**TARGET FUND BALANCE**

	10% of Operating Expenditures (Min)	\$115,003.66	\$87,868.35	\$105,228.30	\$97,228.30	\$105,688.19
	Six Months of Operating Expenditures (Max)	\$575,018.29	\$439,341.77	\$526,141.50	\$486,141.50	\$528,440.93

**ANNUAL ASSESSMENT RATE AND EBU CALCULATION**

	(No Change)	(No Change)	(No Change)	(No Change)	(No change)
Assessment Rate per EBU					
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
EBUs					
Zone 1	36,161.12	36,161.12	36,143.85	36,143.85	36,143.85
Zone 2	5,359.96	5,359.96	5,359.96	5,359.96	5,359.96
Zone 3	2,353.71	2,353.71	2,353.71	2,353.71	2,353.71
Total Assessment Revenue	\$658,866.86	\$658,866.86	\$658,694.16	\$658,694.16	\$658,694.16

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**MAXIMUM AUTHORIZED ASSESSMENT RATE**

Assessment Rate per EBU	1.28% CPI	1.28% CPI	2.45% CPI	2.45% CPI	2.00% Estimated CPI
Zone 1	\$12.82	\$12.82	\$13.13	\$13.13	\$13.40
Zone 2	\$12.82	\$12.82	\$13.13	\$13.13	\$13.40
Zone 3	\$112.60	\$112.60	\$115.36	\$115.36	\$117.67

**INFLATION FACTOR**

Consumer Price Index-All Urban Consumers (CPI-U - RATE) -- ACTUAL	1.28%	1.28%	2.45%	2.45%	pending
Consumer Price Index - AER Authorized: <b>YES</b>					
Consumer Price Index - Additional Percentage Allowed per AER: <b>NO</b>					
"Estimated" CPI Applied to "Proposed Budget"	2.00%	2.00%	2.00%	2.00%	2.00%