

**Open Space Division - Maintenance Assessment District**  
**Budget Worksheet**  
**Mira Mesa MAD**  
**Fund 200037 / Cost Center 1714151608**

**FINAL DRAFT #3 11/09/18**

**READY FOR DISTRIBUTION**

Town Council Budget Presentation: Mon., 12/03/18 @ 7:00 p.m.

SAP Account	Program Element/Description	FY 2018 Final Adopted	FY 2018 Unaudited Actuals	FY 2019 Final Adopted	FY 2019 Estimate	FY 2020 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	\$0.00
511013	Drafting & Photo	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
511034	Cleaning & Janitorial Sup	\$600.00	\$0.00	\$600.00	\$600.00	\$500.00
511041	Dry Goods/Wearing Apparel (Flags)	\$2,000.00	\$558.68	\$1,200.00	\$1,200.00	\$700.00
511069	Unclass Mat & Sup - Mulch - ESD (SLA)	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
511084	Paint, Oil, Glass	\$600.00	\$0.00	\$600.00	\$600.00	\$400.00
511087	Locks & Security Hardware	\$600.00	\$0.00	\$600.00	\$600.00	\$200.00
511107	Small Tools	\$400.00	\$0.00	\$400.00	\$400.00	\$100.00
	<b>Total Supplies</b>	<b>\$6,600.00</b>	<b>\$558.68</b>	<b>\$5,800.00</b>	<b>\$5,800.00</b>	<b>\$3,900.00</b>
<b>Services</b>						
512034	Engineering Service (District Modification & Associated Costs)	\$85,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00
512059A	Misc Prof/Tech Service - Monument Sign - Plan & Build: "WELCOME TO MIRA MESA" at MERCY RD	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00
512059B	Misc Prof/Tech Service - Concrete Repair on Center Medians	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
512114A	City Services Billed - Park Div Services (DRP)	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
512114B	City Services Billed - Street Division (City electrical portion - Pedestrian Bridge & Monument Sign)	\$5,000.00	\$0.00	\$45,000.00	\$45,000.00	\$0.00
512134A	Landscaping Services - (Interim 4 Months July - October 2018, Pending Contract Award )	\$422,517.00	\$396,605.90	\$443,643.00	\$443,643.00	\$446,023.00
512134B	Landscaping Services - Median and R.O.W. Enhancements	\$50,000.00	\$24,509.33	\$50,000.00	\$50,000.00	\$30,000.00
512197	Tree Trimming	\$100,000.00	\$100,000.37	\$100,000.00	\$100,000.00	\$100,000.00
	<b>Total Services</b>	<b>\$664,017.00</b>	<b>\$521,115.60</b>	<b>\$675,143.00</b>	<b>\$675,143.00</b>	<b>\$641,023.00</b>
<b>Utilities</b>						
514100	Electric Services	\$3,458.00	\$3,441.31	\$3,631.00	\$3,631.00	\$3,631.00
514103	Spec Dist St Lighting	\$16,007.00	\$11,560.39	\$14,711.00	\$14,711.00	\$14,711.00
514104	Water Serv-Incl Hydr Rent	\$177,869.00	\$243,687.12	\$208,878.00	\$208,878.00	\$253,435.00
514105	Sewer Service Charge (Storm drain)	\$2,127.00	\$2,721.94	\$2,158.00	\$2,158.00	\$2,722.00
	<b>Total Utilities</b>	<b>\$199,461.00</b>	<b>\$261,410.76</b>	<b>\$229,378.00</b>	<b>\$229,378.00</b>	<b>\$274,499.00</b>

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<b>Other</b>						
512142	Other Non-Personnel Expense (Savings for future CIP)	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00
516001	Discount Loss	\$0.00	\$150.92	\$0.00	\$0.00	\$0.00
516024A	Special Districts Administration	\$78,206.00	\$78,206.00	\$78,206.00	\$78,206.00	\$78,206.00
516024B	Vehicle Usage & Assignment	\$8,099.00	\$8,099.00	\$8,410.00	\$8,410.00	\$8,662.00
516024C	GMM - Salary & Fringe	\$104,339.00	\$104,339.00	\$114,778.00	\$114,778.00	\$118,221.00
	<b>Total Other</b>	<b>\$190,644.00</b>	<b>\$190,794.92</b>	<b>\$301,394.00</b>	<b>\$201,394.00</b>	<b>\$205,089.00</b>
	<b>Total Costs / Appropriations:</b>	<b>\$1,060,722.00</b>	<b>\$973,879.96</b>	<b>\$1,211,715.00</b>	<b>\$1,111,715.00</b>	<b>\$1,124,511.00</b>
512133	<b>Fund Balance - Contingency Reserve</b>	<b>\$217,637.00</b>	<b>\$0.00</b>	<b>\$207,589.00</b>	<b>\$0.00</b>	<b>\$200,906.00</b>
	<b>GRAND TOTAL</b>	<b>\$1,278,359.00</b>	<b>\$973,879.96</b>	<b>\$1,419,304.00</b>	<b>\$1,111,715.00</b>	<b>\$1,325,417.00</b>

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<b>REVENUE</b>	<b>Income:</b>					
411005	Assessments - Taxable Entities	\$658,694.00	\$621,612.00	\$848,506.00	\$854,745.00	\$854,745.00
411007	Sec PY - July Onl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
411009	Delinquent Secured Property Taxes	\$0.00	\$1,551.76	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$382.02	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$520.38	\$0.00	\$0.00	\$0.00
412001	Assessments - Non-Taxable Entities	\$0.00	\$39,494.20	\$0.00	\$0.00	\$0.00
412005	Delinquent Secured - Penalty & Int - Contra	\$0.00	(\$382.02)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$2,500.00	\$6,368.03	\$2,099.00	\$4,700.00	\$2,800.00
422170A	Reimbursable Services (200111-Environmental Growth Fund)	\$19,767.00	\$19,767.00	\$19,767.00	\$19,767.00	\$19,767.00
422170B	Reimburseable - Services (Library)	\$8,242.00	\$8,242.00	\$8,407.00	\$8,407.00	\$8,407.00
422170C	Reimbursable Services (200118-Gas Tax Fund)	\$83,006.00	\$83,006.00	\$84,517.00	\$84,517.00	\$84,517.00
423008	Vendor Refunds	\$0.00	\$210.54 <sup>(3)</sup>	\$0.00	\$0.00	\$0.00
423128	Other Damages Recovered - (various locations)	\$0.00	\$40,421.20 <sup>(2)</sup>	\$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%	\$21,685.00	\$21,685.00	\$24,803.00	\$24,803.00	\$24,803.00
	<b>Total Revenue:</b>	<b>\$793,894.00</b>	<b>\$842,878.11</b>	<b>\$988,099.00</b>	<b>\$996,939.00</b>	<b>\$995,039.00</b>

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<b>FUND BALANCE CALCULATION</b>						
	Beginning Fund Balance	\$578,023.09	\$578,023.09	\$445,154.38	\$445,154.38	\$330,378.38
	+/- Unrealized Loss/Gain / Comptroller Adjustments	\$0.00	(\$1,866.86)	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$793,894.00	\$842,878.11	\$988,099.00	\$996,939.00	\$995,039.00
	- Total Expenditures	\$1,060,722.00	\$973,879.96	\$1,211,715.00	\$1,111,715.00	\$1,124,511.00
	= Closing Fund Balance	<b>\$311,195.09</b>	<b>\$445,154.38</b>	<b>\$221,538.38</b>	<b>\$330,378.38</b>	<b>\$200,906.38</b>
	<b>Change in Fund Balance (Decrease)</b>	<b>(\$266,828.00)</b>	<b>(\$132,868.71)</b>	<b>(\$223,616.00)</b>	<b>(\$114,776.00)</b>	<b>(\$129,472.00)</b>
<b>TARGET FUND BALANCE</b>						
	10% of Operating Expenditures (Min)	\$106,072.20	\$97,388.00	\$121,171.50	\$111,171.50	\$112,451.10
	Six Months of Operating Expenditures (Max)	\$530,361.00	\$486,939.98	\$605,857.50	\$555,857.50	\$562,255.50
<b>ANNUAL COLLECTED ASSESSMENT RATE AND EBU CALCULATION</b>						
		(No change)	(No Change)	(FY18 MAX PLUS added 2% estimate CPI)	(FY18 MAX PLUS added 2.76% CPI)	(No Change)
	Assessment Rate per EBU					
	Zone 1	\$10.00	\$10.00	\$13.66	\$13.76	\$13.76
	Zone 2	\$10.00	\$10.00	\$13.66	\$13.76	\$13.76
	Zone 3	\$103.52	\$103.52	\$119.97	\$120.86	\$120.86
	EBUs					
	Zone 1	36,143.85	36,084.52	36,084.52	36,084.52	36,084.52
	Zone 2	5,359.96	5,359.96	5,359.96	5,359.95	5,359.95
	Zone 3	2,353.71	2,353.71	2,353.71	2,353.71	2,353.71
	<b>Total Assessment Revenue</b>	<b>\$658,694.16</b>	<b>\$658,100.86</b>	<b>\$848,506.19</b>	<b>\$854,745.30</b>	<b>\$854,745.30</b>

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<b>MAXIMUM AUTHORIZED ASSESSMENT RATE</b>		2.00% Estimated CPI	1.96% CPI	2.00% Estimated CPI	2.76% CPI	2.00% Estimated CPI
Assessment Rate per EBU						
Zone 1		\$13.40	\$13.39	\$13.66	\$13.76	\$14.04
Zone 2		\$13.40	\$13.39	\$13.66	\$13.76	\$14.04
Zone 3		\$117.67	\$117.62	\$119.97	\$120.87	\$123.29

<b>INFLATION FACTOR</b>						
Consumer Price Index-All Urban Consumers (CPI-U - RATE) -- ACTUAL		2.00%		pending	2.76%	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%

- (1) FY19 Budget includes \$40,000 for replacement of safety lights on pedestrian bridge.
- (2) FY18 Actuals G/L 423128 - Cost recovery for incident on Mercy Road (5/30/17) File# 16625 in the amount of **\$33,760.94**, File# 18425 **\$4,721.50**, File# 14708 **\$861.60**, File# 14841 **\$739.85**
- (3) FY18 Actuals G/L 423008 - Vendor Refund of Flags Returned