

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

**Community Budget Meeting: Friday, 11/01/2019 @ 12:00 noon.**  
**LOCATION: 10710 Camino Ruiz Office Building**

**DRAFT 10/28/2019**  
**READY FOR DISTRIBUTION**

SAP Account	Program Element/Description	FY 2019 Final Adopted	FY 2019 Unaudited Actuals	FY 2020 Final Adopted	FY 2020 Estimate	FY 2021 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	\$0.00	\$0.00	\$0.00
511013	Drafting & Photo	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
511034	Cleaning & Janitorial Sup	\$600.00	\$0.00	\$500.00	\$500.00	\$500.00
511041	Dry Goods/Wearing Apparel (Flags)	\$1,200.00	\$558.68	\$700.00	\$700.00	\$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	\$400.00	\$400.00	\$400.00
511087	Locks & Security Hardware	\$600.00	\$0.00	\$200.00	\$200.00	\$200.00
511107	Small Tools	\$400.00	\$0.00	\$100.00	\$100.00	\$100.00
	<b>Total Supplies</b>	<b>\$5,800.00</b>	<b>\$558.68</b>	<b>\$3,900.00</b>	<b>\$3,900.00</b>	<b>\$3,900.00</b>
<b>Services</b>						
512034	Engineering Service (District Modification & Associated Costs)	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00
512059A	Misc Prof/Tech Service - Monument Sign - Plan & Build: "WELCOME TO MIRA MESA" at MERCY RD	\$35,000.00	\$5,366.38	\$0.00	\$0.00	\$16,000.00
512059B	Misc Prof/Tech Service - Concrete Repair on Center Medians	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
512059C	Misc Prof/Tech Service - Pedestrian Bridge Fence Repair (Southbay Fence)	\$0.00	\$1,850.39	\$0.00	\$0.00	\$0.00
512059D	Misc Prof/Tech Service - City Event Maintenance Support	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
512114A	City Services Billed - Park Div Services (DRP)	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
512114B	City Services Billed - Street Division (City electrical portion - Monument Sign)	\$45,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
512134A	Landscaping Services - (Aztec, 5 Year Contract, Exp 02/11/24 )	\$443,643.00	\$392,196.86	\$446,023.00	\$431,378.84	\$452,948.00
512134B	Landscaping Services - Median and R.O.W. Enhancements	\$50,000.00	\$60,271.83	\$30,000.00	\$30,000.00	\$30,000.00
512151	Admin & Plan Check - DSD plan check for monument sign	\$0.00	\$0.00	\$0.00	\$7,261.77	\$0.00
512186	Misc. Fees & Charges - Check to SDG&E for purchase of irrigation electric meters	\$0.00	\$677.00	\$0.00	\$0.00	\$1,000.00
512197	Tree Trimming	\$100,000.00	\$74,301.16	\$100,000.00	\$100,000.00	\$100,000.00
	<b>Total Services</b>	<b>\$675,143.00</b>	<b>\$534,663.62</b>	<b>\$641,023.00</b>	<b>\$593,640.61</b>	<b>\$680,948.00</b>
<b>Utilities</b>						
514100	Electric Services	\$3,631.00	\$4,127.22	\$3,871.00	\$3,871.00	\$4,416.00
514103	Spec Dist St Lighting	\$14,711.00	\$11,317.16	\$12,370.00	\$12,370.00	\$13,236.00
514104	Water Serv-Incl Hydr Rent	\$208,878.00	\$213,773.11	\$264,111.00	\$264,111.00	\$282,599.00
514105	Sewer Service Charge (Storm drain)	\$2,158.00	\$2,536.82	\$2,729.00	\$2,729.00	\$2,920.00
	<b>Total Utilities</b>	<b>\$229,378.00</b>	<b>\$231,754.31</b>	<b>\$283,081.00</b>	<b>\$283,081.00</b>	<b>\$303,171.00</b>
<b>Other</b>						
512142	Other Non-Personnel Expense (Savings for future CIP)	\$100,000.00	\$0.00	\$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	\$8,410.00	\$8,410.00	\$8,662.00	\$8,662.00	\$8,922.00
516024C	GMM - Salary & Fringe	\$114,778.00	\$114,778.00	\$118,221.00	\$118,221.00	\$121,768.00

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

**Community Budget Meeting: Friday, 11/01/2019 @ 12:00 noon.**  
**LOCATION: 10710 Camino Ruiz Office Building**

**DRAFT 10/28/2019**

**READY FOR DISTRIBUTION**

SAP Account	Program Element/Description	FY 2019 Final Adopted	FY 2019 Unaudited Actuals	FY 2020 Final Adopted	FY 2020 Estimate	FY 2021 Proposed
	<b>Total Other</b>	<b>\$301,394.00</b>	<b>\$201,394.00</b>	<b>\$205,089.00</b>	<b>\$205,089.00</b>	<b>\$208,896.00</b>
	<b>Total Costs / Appropriations:</b>	<b>\$1,211,715.00</b>	<b>\$968,370.61</b>	<b>\$1,133,093.00</b>	<b>\$1,085,710.61</b>	<b>\$1,196,915.00</b>
512133	Fund Balance - Contingency Reserve	\$207,589.00	\$0.00	\$201,363.00	\$201,363.00	\$254,987.00
	<b>GRAND TOTAL</b>	<b>\$1,419,304.00</b>	<b>\$968,370.61</b>	<b>\$1,334,456.00</b>	<b>\$1,287,073.61</b>	<b>\$1,451,902.00</b>
<b>REVENUE</b>	<b>Income:</b>					
411005	Assessments - Taxable Entities	\$848,506.00	\$806,116.08	\$854,745.00	\$855,210.00	\$904,670.00
411007	Sec PY - July Onl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
411009	Delinquent Secured Property Taxes	\$0.00	\$1,076.78	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$209.20	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$1,146.23	\$0.00	\$0.00	\$0.00
412001	Assessments - Non-Taxable Entities	\$0.00	\$29,088.25	\$0.00	\$0.00	\$0.00
412005	Delinquent Secured - Penalty & Int - Contra	\$0.00	(\$209.20)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$2,099.00	\$8,700.88	\$2,800.00	\$2,800.00	\$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	Reimbursable - Services (Library)	\$8,407.00	\$8,407.00	\$8,575.00	\$8,575.00	\$8,575.00
422170C	Reimbursable Services (200118-Gas Tax Fund)	\$84,517.00	\$84,517.00	\$87,095.00	\$87,095.00	\$87,095.00
423008	Vendor Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
423128	Other Damages Recovered - (various locations)	\$0.00	\$15,434.95 <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%	\$24,803.00	\$24,803.00	\$31,096.00	\$31,096.00	\$31,096.00
	<b>Total Revenue:</b>	<b>\$988,099.00</b>	<b>\$999,057.17</b>	<b>\$1,004,078.00</b>	<b>\$1,004,543.00</b>	<b>\$1,054,003.00</b>

<b>FUND BALANCE CALCULATION</b>						
	Beginning Fund Balance	\$445,154.38	\$448,380.22	\$479,066.78	\$479,066.78	\$397,899.00
	+/- Unrealized Loss/Gain / Comptroller Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$988,099.00	\$999,057.17	\$1,004,078.00	\$1,004,543.00	\$1,054,003.00
	- Total Expenditures	\$1,211,715.00	\$968,370.61	\$1,133,093.00	\$1,085,710.61	\$1,196,915.00
	<b>= Closing Fund Balance</b>	<b>\$221,538.38</b>	<b>\$479,066.78</b>	<b>\$350,051.78</b>	<b>\$397,899.17</b>	<b>\$254,987.00</b>

	<b>Change in Fund Balance (Decrease)</b>	<b>(\$223,616.00)</b>	<b>\$30,686.56</b>	<b>(\$129,015.00)</b>	<b>(\$81,167.61)</b>	<b>(\$142,912.00)</b>
--	--	-----------------------	--------------------	-----------------------	----------------------	-----------------------

<b>TARGET FUND BALANCE</b>						
	10% of Operating Expenditures (Min)	\$121,171.50	\$96,837.06	\$113,309.30	\$108,571.06	\$119,691.50
	Six Months of Operating Expenditures (Max)	\$605,857.50	\$484,185.31	\$566,546.50	\$542,855.31	\$598,457.50

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

**Community Budget Meeting: Friday, 11/01/2019 @ 12:00 noon.**  
**LOCATION: 10710 Camino Ruiz Office Building**

**DRAFT 10/28/2019**  
**READY FOR DISTRIBUTION**

SAP		FY 2019	FY 2019	FY 2020	FY 2020	FY 2021
Account	Program Element/Description	Final Adopted	Unaudited Actuals	Final Adopted	Estimate	Proposed

<b>ANNUAL COLLECTED ASSESSMENT RATE AND EBU CALCULATION</b>		(FY18 MAX PLUS added 2% estimate CPI)	(FY18 MAX PLUS added 2.76% CPI)	(No Change)	(No Change)	Max Assessment
Assessment Rate per EBU						
Zone 1		\$13.66	\$13.76	\$13.76	\$13.76	\$14.56
Zone 2		\$13.66	\$13.76	\$13.76	\$13.76	\$14.56
Zone 3		\$119.97	\$120.86	\$120.86	\$120.86	\$127.86
EBUs						
Zone 1		36,084.52	36,084.52	36,084.52	36,118.27	36,118.27
Zone 2		5,359.96	5,359.95	5,359.95	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>\$848,506.19</b>	<b>\$854,745.30</b>	<b>\$854,745.30</b>	<b>\$855,209.70</b>	<b>\$904,670.38</b>

<b>MAXIMUM AUTHORIZED ASSESSMENT RATE</b>		2.00% Estimated CPI	2.76% CPI	2.00% Estimated CPI	3.71% CPI	Estimated 2%
Assessment Rate per EBU						
Zone 1		\$13.66	\$13.76	\$14.04	\$14.27	\$14.56
Zone 2		\$13.66	\$13.76	\$14.04	\$14.27	\$14.56
Zone 3		\$119.97	\$120.87	\$123.29	\$125.35	\$127.86

<b>INFLATION FACTOR</b>						
Consumer Price Index-All Urban Consumers (CPI-U - RATE) -- ACTUAL			2.76%		3.71%	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%

- (1) FY19 Budget includes \$40,000 for replacement of safety lights on pedestrian bridge. FY21 is just for monument sign lighting.
- (2) FY19 Actuals G/L 423128 - Cost recovery for incident on Mercy Road (12/04/18) File# 21004 in the amount of \$8,843.43, Incident on Mira Mesa Blvd Monument Sign File# 20772 in the amount of \$6,475.08 & \$116.44