

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

Community Budget Meeting: Monday, 11/01/2021 @ 12:00pm

FINAL DRAFT#1 10/18/21

READY FOR DISTRIBUTION

SAP Account	Program Element/Description	FY 2021 Final Adopted	FY 2021 Unaudited Actuals	FY 2022 Final Adopted	FY 2022 Estimate	FY 2023 Proposed
	Budget Positions	0.90	0.90	0.90	0.90	0.90
EXPENSES						
Supplies						
511034	Cleaning & Janitorial Sup	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
511041	Dry Goods/Wearing Apparel (Flags)	\$700.00	\$0.00	\$700.00	\$700.00	\$700.00
511069	Unclass Mat & Sup - Mulch - ESD (SLA)	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
511084	Paint, Oil, Glass	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
511087	Locks & Security Hardware	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
511107	Small Tools	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
	Total Supplies	\$3,900.00	\$0.00	\$3,900.00	\$3,900.00	\$1,900.00
Services						
512034	Engineering Service (District Modification & Associated Costs)	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$80,000.00
512059A	Misc Prof/Tech Service - Monument Signs - Plan & Build: "WELCOME TO MIRA MESA"	\$16,000.00	\$11,384.55	\$16,000.00	\$16,000.00	\$16,000.00
512059B	Misc Prof/Tech Service - Concrete Repair on Center Medians	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
512059C	Misc Prof/Tech Service - City Event Maintenance Support (Community Outreach)	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00
512114	City Services Billed - Street Division (City electrical portion - Monument Sign)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
512134A	Landscaping Services - (Aztec, 5 Year Contract, Exp 02/11/24)	\$452,948.00	\$417,553.06	\$475,595.00	\$475,595.00	\$499,375.00
512134B	Landscaping Services - Median and R.O.W. Enhancements	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
512186	Misc. Fees & Charges - Check to SDG&E for purchase of irrigation electric meters	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512197	Tree Trimming	\$100,000.00	\$87,875.00	\$100,000.00	\$100,000.00	\$125,000.00
	Total Services	\$680,948.00	\$516,812.61	\$702,595.00	\$656,595.00	\$791,375.00
Utilities						
514100	Electric Services	\$4,416.00	\$6,721.41	\$7,037.00	\$7,037.00	\$7,459.00
514103	Spec Dist St Lighting	\$12,109.00	\$13,391.32	\$12,487.00	\$12,487.00	\$14,195.00
514104	Water Serv-Incl Hydr Rent	\$232,689.00	\$261,639.91	\$213,977.00	\$213,977.00	\$277,338.00
514105	Sewer Service Charge (Storm drain)	\$2,521.00	\$2,618.60	\$2,527.00	\$2,527.00	\$2,776.00
	Total Utilities	\$251,735.00	\$284,371.24	\$236,028.00	\$236,028.00	\$301,768.00
Other						
516024A	Special Districts Administration	\$78,206.00	\$78,205.00	\$78,206.00	\$78,206.00	\$78,206.00
516024B	Vehicle Usage & Assignment	\$8,922.00	\$8,922.00	\$9,556.00	\$9,556.00	\$10,623.00
516024C	GMM - Salary & Fringe	\$121,768.00	\$121,768.00	\$124,263.00	\$124,263.00	\$130,078.00
	Total Other	\$208,896.00	\$208,895.00	\$212,025.00	\$212,025.00	\$218,907.00
	Total Costs / Appropriations:	\$1,145,479.00	\$1,010,078.85	\$1,154,548.00	\$1,108,548.00	\$1,313,950.00
512133	Fund Balance - Contingency Reserve	\$254,739.00		\$0.00		\$0.00
	GRAND TOTAL	\$1,400,218.00	\$1,010,078.85	\$1,154,548.00	\$1,108,548.00	\$1,313,950.00

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REVENUE						
Income:						
411005	Assessments - Taxable Entities	\$904,670.00	\$855,489.25	\$922,326.00	\$907,085.00	\$925,227.00
411009	Delinquent Secured Property Taxes	\$0.00	\$5,351.10	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$668.47	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$642.73	\$0.00	\$0.00	\$0.00
412001	Assessments - Non-Taxable Entities	\$0.00	\$40,023.84	\$0.00	\$0.00	\$0.00
412005	Delinquency-P&I-LMDs (Transfer to "Special Districts Delinquency Fund 200506 (Ordinance O-17882, 12/08/1992)")	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$2,800.00	\$8,620.75	\$5,000.00	\$5,000.00	\$5,000.00
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)	\$8,747.00	\$8,747.00	\$8,922.00	\$8,922.00	\$8,922.00
422170C	Reimbursable Services - (200118-Gas Tax Fund)	\$90,013.00	\$90,013.00	\$92,131.00	\$92,131.00	\$92,131.00
422170D	Reimbursable Services - (General Benefit Offset = 2.8%)	\$0.00	\$27,758.00	\$29,936.00	\$29,936.00	\$29,936.00
423128	Other Damages Recovered - (various locations)	\$0.00	\$13,358.81 ⁽¹⁾	\$0.00	\$0.00	\$0.00
424088	Transfers from Other - (General Benefit Offset = 2.8%)	\$27,758.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue:		\$1,053,755.00	\$1,070,439.95	\$1,078,082.00	\$1,062,841.00	\$1,080,983.00

FUND BALANCE CALCULATION						
	Beginning Fund Balance	\$397,899.00	\$507,578.69	\$458,054.69	\$567,939.79	\$522,232.79
	+ Total Revenue	\$1,053,755.00	\$1,070,439.95	\$1,078,082.00	\$1,062,841.00	\$1,080,983.00
	- Total Expenditures	\$1,145,479.00	\$1,010,078.85	\$1,154,548.00	\$1,108,548.00	\$1,313,950.00
	= Closing Fund Balance	\$306,175.00	\$567,939.79	\$381,588.69	\$522,232.79	\$289,265.79

	Change in Fund Balance (Decrease)	(\$91,724.00)	\$60,361.10	(\$76,466.00)	(\$45,707.00)	(\$232,967.00)
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$114,547.90	\$101,007.89	\$115,454.80	\$110,854.80	\$131,395.00
	Six Months of Operating Expenditures (Max)	\$572,739.50	\$505,039.43	\$577,274.00	\$554,274.00	\$656,975.00

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ANNUAL COLLECTED ASSESSMENT RATE AND EBU CALCULATION		Max Assessment	Max Assessment	Max Allowed	1.70% Actual	Max Allowed
Assessment Rate per EBU						
Zone 1		\$14.56	\$14.54	\$14.84	\$14.80	\$15.10
Zone 2		\$14.56	\$14.54	\$14.84	\$14.80	\$15.10
Zone 3		\$127.86	\$127.76	\$130.33	\$129.94	\$132.54
EBUs						
Zone 1		36,118.27	36,118.27	36,118.27	36,131.60	36,131.60
Zone 2		5,359.95	5,359.95	5,359.95	5,367.65	5,367.65
Zone 3		2,353.71	2,353.71	2,353.71	2,254.09	2,254.09
Total Assessment Revenue		\$904,670.38	\$903,803.31	\$922,326.46	\$907,085.35	\$925,227.06

MAXIMUM AUTHORIZED ASSESSMENT RATE		Estimated 2%	Actual 1.93% CPI	Estimated 2%	Actual 1.70% CPI	Estimated 2%
Assessment Rate per EBU						
Zone 1		\$14.56	\$14.55	\$14.84	\$14.80	\$15.10
Zone 2		\$14.56	\$14.55	\$14.84	\$14.80	\$15.10
Zone 3		\$127.86	\$127.77	\$130.33	\$129.94	\$132.54

INFLATION FACTOR						
Consumer Price Index-All Urban Consumers (CPI-U - RATE) -- ACTUAL			1.93%	pending	1.70%	pending
Consumer Price Index - AER Authorized: YES						
Consumer Price Index - Additional Percentage Allowed per AER: NO						
"Estimated" CPI Applied to "Proposed Budget"		2.00%		2.00%		2.00%

⁽¹⁾ FY21 Actuals G/L 423128 - Cost recovery for incident File#24905 \$2,346.97- Joshua, File#24405 \$7,161.60-Dellinger, File#23610 \$2,202.74- Esqueviel, File#23866 \$1,647.50 -Gordon