

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

Community Budget Meeting: Monday, 11/07/2022 @ 12:00pm

**FINAL DRAFT#1 10/26/22**

**READY FOR DISTRIBUTION**

SAP Account	Program Element/Description	FY 2022 Final Adopted	FY 2022 Unaudited Actuals	FY 2023 Final Adopted	FY 2023 Estimate	FY 2024 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>						
511034	Cleaning & Janitorial Sup	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
511041	Dry Goods/Wearing Apparel (Flags)	\$700.00	\$556.36	\$700.00	\$700.00	\$700.00
511069	Unclass Mat & Sup - Mulch - ESD (SLA)	\$2,000.00	\$0.00	\$0.00	\$0.00	\$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
	<b>Total Supplies</b>	<b>\$3,900.00</b>	<b>\$556.36</b>	<b>\$1,900.00</b>	<b>\$1,900.00</b>	<b>\$1,900.00</b>
<b>Services</b>						
512034	Engineering Service (District Modification & Associated Costs)	\$40,000.00	\$0.00	\$80,000.00	\$0.00	\$120,000.00
512059A	Misc Prof/Tech Service - Monument Signs - Plan & Build: "WELCOME TO MIRA MESA"	\$16,000.00	\$14,950.00	\$16,000.00	\$0.00	\$0.00
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	\$6,000.00	\$6,000.00
512114	City Services Billed - Street Division IO# 21002390 (City electrical portion - Monument Sign)	\$10,000.00	\$1,422.05	\$10,000.00	\$2,000.00	\$2,000.00
512134A	Landscaping Services - (Aztec, 5 Year Contract, Exp 02/11/24 )	\$475,595.00	\$433,924.27	\$499,375.00	\$499,375.00	\$524,344.00
512134B	Landscaping Services - Median and R.O.W. Enhancements	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
512197	Tree Trimming	\$100,000.00	\$24,634.00	\$125,000.00	\$125,000.00	\$125,000.00
	<b>Total Services</b>	<b>\$702,595.00</b>	<b>\$474,930.32</b>	<b>\$791,375.00</b>	<b>\$687,375.00</b>	<b>\$832,344.00</b>
<b>Utilities</b>						
514100	Electric Services	\$7,037.00	\$7,068.22	\$6,757.00	\$6,757.00	\$7,492.00
514103	Spec Dist St Lighting	\$12,487.00	\$15,957.43	\$13,391.00	\$13,391.00	\$16,915.00
514104	Water Serv-Incl Hydr Rent	\$213,977.00	\$229,258.34	\$269,489.00	\$269,489.00	\$285,658.00
514105	Sewer Service Charge (Storm drain)	\$2,527.00	\$2,144.61	\$2,181.00	\$2,181.00	\$2,312.00
	<b>Total Utilities</b>	<b>\$236,028.00</b>	<b>\$254,428.60</b>	<b>\$291,818.00</b>	<b>\$291,818.00</b>	<b>\$312,377.00</b>
<b>Other</b>						
516024A	Special Districts Administration	\$78,206.00	\$78,206.00	\$78,206.00	\$78,206.00	\$78,206.00
516024B	Vehicle Usage & Assignment	\$9,556.00	\$9,556.00	\$10,623.00	\$10,623.00	\$10,467.00
516024C	GMM - Salary & Fringe	\$124,263.00	\$124,263.00	\$130,078.00	\$130,078.00	\$137,029.00
	<b>Total Other</b>	<b>\$212,025.00</b>	<b>\$212,025.00</b>	<b>\$218,907.00</b>	<b>\$218,907.00</b>	<b>\$225,702.00</b>
	<b>Total Costs / Appropriations:</b>	<b>\$1,154,548.00</b>	<b>\$941,940.28</b>	<b>\$1,304,000.00</b>	<b>\$1,200,000.00</b>	<b>\$1,372,323.00</b>
	<b>GRAND TOTAL</b>	<b>\$1,154,548.00</b>	<b>\$941,940.28</b>	<b>\$1,304,000.00</b>	<b>\$1,200,000.00</b>	<b>\$1,372,323.00</b>

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<b>REVENUE</b>						
<b>Income:</b>						
411005	Assessments - Taxable Entities	\$922,326.00	\$844,563.58	\$925,227.00	\$925,227.00	\$959,668.00
411009	Delinquent Secured Property Taxes	\$0.00	\$4,302.04	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$655.62	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$441.76	\$0.00	\$0.00	\$0.00
412001	Assessments - Non-Taxable Entities	\$0.00	\$15,220.41	\$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	\$5,000.00	\$4,417.53	\$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)	\$8,922.00	\$8,922.00	\$13,441.00	\$13,441.00	\$13,441.00
422170C	Reimbursable Services - (200118-Gas Tax Fund)	\$92,131.00	\$92,131.00	\$93,514.00	\$93,514.00	\$93,514.00
422170D	Reimbursable Services - (General Benefit Offset = 2.8%)	\$29,936.00	\$29,936.00	\$27,965.00	\$27,965.00	\$27,965.00
423128	Other Damages Recovered - (various locations)	\$0.00	\$21,191.42 <sup>(1)</sup>	\$0.00	\$0.00	\$0.00
<b>Total Revenue:</b>		<b>\$1,078,082.00</b>	<b>\$1,041,548.36</b>	<b>\$1,084,914.00</b>	<b>\$1,084,914.00</b>	<b>\$1,119,355.00</b>

FUND BALANCE CALCULATION						
	Beginning Fund Balance	\$458,054.69	\$567,939.79	\$522,232.79	\$667,547.87	\$552,461.87
	+ Total Revenue	\$1,078,082.00	\$1,041,548.36	\$1,084,914.00	\$1,084,914.00	\$1,119,355.00
	- Total Expenditures	\$1,154,548.00	\$941,940.28	\$1,304,000.00	\$1,200,000.00	\$1,372,323.00
	= <b>Closing Fund Balance</b>	<b>\$381,588.69</b>	<b>\$667,547.87</b>	<b>\$303,146.79</b>	<b>\$552,461.87</b>	<b>\$299,493.87</b>

	<b>Change in Fund Balance (Decrease)</b>	<b>(\$76,466.00)</b>	<b>\$99,608.08</b>	<b>(\$219,086.00)</b>	<b>(\$115,086.00)</b>	<b>(\$252,968.00)</b>
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$115,454.80	\$94,194.03	\$130,400.00	\$120,000.00	\$137,232.30
	Six Months of Operating Expenditures (Max)	\$577,274.00	\$470,970.14	\$652,000.00	\$600,000.00	\$686,161.50

ANNUAL COLLECTED ASSESSMENT RATE AND EBU CALCULATION						
		Max Allowed	Max Allowed	Max Allowed	Max Allowed	Max Allowed
	Assessment Rate per EBU					
	Zone 1	\$14.84	\$14.80	\$15.10	\$15.74	\$16.05
	Zone 2	\$14.84	\$14.80	\$15.10	\$15.74	\$16.05
	Zone 3	\$130.33	\$129.94	\$132.54	\$138.19	\$140.95
	EBUs					
	Zone 1	36,118.27	36,131.60	36,131.60	34,655.18	34,655.18
	Zone 2	5,359.95	5,367.65	5,367.65	5,329.48	5,329.48
	Zone 3	2,353.71	2,254.09	2,254.09	2,254.09	2,254.09
	<b>Total Assessment Revenue</b>	<b>\$922,326.46</b>	<b>\$907,085.35</b>	<b>\$925,227.06</b>	<b>\$940,851.25</b>	<b>\$959,668.27</b>

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MAXIMUM AUTHORIZED ASSESSMENT RATE		Estimated 2%	Actual 1.70% CPI	Estimated 2%	Actual 6.35% CPI	Estimated 2%
Assessment Rate per EBU						
Zone 1		\$14.84	\$14.80	\$15.10	\$15.74	\$16.05
Zone 2		\$14.84	\$14.80	\$15.10	\$15.74	\$16.05
Zone 3		\$130.33	\$129.94	\$132.54	\$138.19	\$140.95

INFLATION FACTOR						
Consumer Price Index-All Urban Consumers (CPI-U - RATE) -- ACTUAL		pending	1.70%	pending	6.35%	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%

<sup>(1)</sup> FY22 Actuals G/L 423128 - Cost recovery for incident File#247071-Soucy \$6,328.25, File#28186-Wiggerson \$14,688.68, DoF Posting correction \$109.10 & \$65.39 from previous cost recoveries