

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

FINAL DRAFT#1 10/24/23

READY FOR DISTRIBUTION

Community Budget Meeting: Monday, 11/06/2023 @ 12:00pm

SAP Account	Program Element/Description	FY 2023 Final Adopted	FY 2023 Unaudited Actuals	FY 2024 Final Adopted	FY 2024 Estimate	FY 2025 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)	\$0.00	\$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
	Total Supplies	\$1,900.00	\$0.00	\$1,900.00	\$1,900.00	\$1,900.00
Services						
512034	Engineering Service (District Modification & Associated Costs)	\$80,000.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00
512059A	Misc Prof/Tech Service - Monument Signs - Plan & Build: "WELCOME TO MIRA MESA"	\$16,000.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00
512114	City Services Billed - Street Division IO# 21002390 (City electrical portion - Monument Sign)	\$10,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
512134A	Landscaping Services - (Aztec, 5 Year Contract, Exp 02/11/24)	\$499,375.00	\$439,428.82	\$524,344.00	\$524,344.00	\$576,778.00
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	\$125,000.00	\$124,821.44	\$125,000.00	\$125,000.00	\$125,000.00
	Total Services	\$791,375.00	\$564,250.26	\$832,344.00	\$706,344.00	\$878,778.00
Utilities						
514100	Electric Services	\$6,757.00	\$3,355.43	\$9,613.00	\$9,613.00	\$10,190.00
514103	Spec Dist St Lighting	\$13,391.00	\$20,155.35	\$21,702.00	\$21,702.00	\$23,004.00
514104	Water Serv-Incl Hydr Rent	\$269,489.00	\$244,932.30	\$269,489.00	\$269,489.00	\$285,658.00
514105	Sewer Service Charge (Storm drain)	\$2,181.00	\$2,219.62	\$2,408.00	\$2,408.00	\$2,552.00
	Total Utilities	\$291,818.00	\$270,662.70	\$303,212.00	\$303,212.00	\$321,404.00
Other						
516024A	Special Districts Administration	\$78,206.00	\$78,206.00	\$78,206.00	\$78,206.00	\$78,206.00
516024B	Vehicle Usage & Assignment	\$10,623.00	\$10,623.00	\$10,467.00	\$10,467.00	\$11,676.00
516024C	GMM - Salary & Fringe	\$130,078.00	\$130,078.00	\$137,029.00	\$137,029.00	\$143,780.00
	Total Other	\$218,907.00	\$218,907.00	\$225,702.00	\$225,702.00	\$233,662.00
Total Costs / Appropriations:		\$1,304,000.00	\$1,053,819.96	\$1,363,158.00	\$1,237,158.00	\$1,435,744.00
GRAND TOTAL		\$1,304,000.00	\$1,053,819.96	\$1,363,158.00	\$1,237,158.00	\$1,435,744.00

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REVENUE	Income:					
411005	Assessments - Taxable Entities	\$925,227.00	\$902,294.81	\$959,668.00	\$959,668.00	\$1,029,723.00
411009	Delinquent Secured Property Taxes	\$0.00	\$29,844.74	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$437.23	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$1,419.60	\$0.00	\$0.00	\$0.00
412001	Assessments - Non-Taxable Entities	\$0.00	\$51,020.44	\$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	\$13,406.93	\$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)	\$13,441.00	\$13,441.00	\$13,836.00	\$13,836.00	\$13,836.00
422170C	Reimbursable Services - (200118-Gas Tax Fund)	\$93,514.00	\$93,514.00	\$101,244.00	\$101,244.00	\$101,244.00
422170D	Reimbursable Services - (General Benefit Offset = 2.8%)	\$27,965.00	\$27,965.00	\$26,667.00	\$26,667.00	\$26,667.00
423128	Other Damages Recovered	\$0.00	\$10,618.00 ⁽¹⁾	\$0.00	\$0.00	\$0.00
	Total Revenue:	\$1,084,914.00	\$1,163,728.75	\$1,126,182.00	\$1,126,182.00	\$1,196,237.00

FUND BALANCE CALCULATION						
	Beginning Fund Balance	\$522,232.79	\$667,547.87	\$552,461.87	\$777,456.66	\$666,480.66
+	Total Revenue	\$1,084,914.00	\$1,163,728.75	\$1,126,182.00	\$1,126,182.00	\$1,196,237.00
-	Total Expenditures	\$1,304,000.00	\$1,053,819.96	\$1,363,158.00	\$1,237,158.00	\$1,435,744.00
=	Closing Fund Balance	\$303,146.79	\$777,456.66	\$315,485.87	\$666,480.66	\$426,973.66

	Change in Fund Balance (Decrease)	(\$219,086.00)	\$109,908.79	(\$236,976.00)	(\$110,976.00)	(\$239,507.00)
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$130,400.00	\$105,382.00	\$136,315.80	\$123,715.80	\$143,574.40
	Six Months of Operating Expenditures (Max)	\$652,000.00	\$526,909.98	\$681,579.00	\$618,579.00	\$717,872.00

ANNUAL COLLECTED ASSESSMENT RATE AND EBU CALCULATION						
		Max Allowed	Max Allowed	Max Allowed	Max Allowed	Max Allowed
	Assessment Rate per EBU					
	Zone 1	\$15.10	\$15.74	\$16.05	\$16.89	\$17.23
	Zone 2	\$15.10	\$15.74	\$16.05	\$16.89	\$17.23
	Zone 3	\$132.54	\$138.19	\$140.95	\$148.26	\$151.23
	EBUs					
	Zone 1	36,131.60	34,655.18	34,655.18	34,655.18	34,655.18
	Zone 2	5,367.65	5,329.48	5,329.48	5,329.48	5,329.48
	Zone 3	2,254.09	2,254.09	2,254.09	2,254.09	2,254.09
	Total Assessment Revenue	\$925,227.06	\$940,851.25	\$959,668.27	\$1,009,532.29	\$1,029,722.94

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Account	Program Element/Description					

MAXIMUM AUTHORIZED ASSESSMENT RATE		Estimated 2%	Actual 6.35% CPI	Estimated 2%	Actual 7.29% CPI	Estimated 2%
	Assessment Rate per EBU					
	Zone 1	\$15.10	\$15.74	\$16.05	\$16.89	\$17.23
	Zone 2	\$15.10	\$15.74	\$16.05	\$16.89	\$17.23
	Zone 3	\$132.54	\$138.19	\$140.95	\$148.26	\$151.23

INFLATION FACTOR					
Consumer Price Index-All Urban Consumers (CPI-U - RATE) -- ACTUAL	pending	6.35%	pending	7.29%	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⁾ FY23 Actuals G/L 423128 - Cost recovery for incident 11100 Black Mountain Rd. File#28858-Guvarra \$10,618