

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

**FINAL DRAFT #5 11/07/17
Approved @ Community Mtg:
11/02/17 @ 7:00pm**

READY FOR RE -DISTRIBUTION

SAP Account	Program Element/Description	FY 2017 Final Adopted	FY 2017 Unaudited Actuals	FY 2018 Final Adopted	FY 2018 Estimate	FY 2019 Proposed
	Budget Positions	0.90	0.90	0.90	0.90	0.90
EXPENSES						
Supplies						
511010	Office Supplies	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
511013	Drafting & Photo	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
511034	Cleaning & Janitorial Sup	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
511041	Dry Goods/Wearing Apparel (Flags)	\$2,000.00	\$982.04	\$2,000.00	\$2,000.00	\$1,200.00
511069	Unclass Mat & Sup - Mulch - ESD (SLA)	\$2,000.00	\$1,830.00	\$2,000.00	\$2,000.00	\$2,000.00
511084	Paint, Oil, Glass	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
511087	Locks & Security Hardware	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
511107	Small Tools	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
	Total Supplies	\$6,600.00	\$2,812.04	\$6,600.00	\$6,600.00	\$5,800.00
512034	Engineering Service (Reballot)	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00
512059	Misc Prof/Tech Service - Monument Sign "WELCOME TO MIRA MESA" MERCY RD. LOCATION	\$25,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00
512114A	City Services Billed - Park Div Services (DRP)	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
512114B	City Services Billed - Street Division (Annual \$5K Electrical for Monument Sign)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$45,000.00 ⁽¹⁾
512134A	Landscaping Svcs - (Aztec PA 4600001602 expires 2/28/2018 incl Extra Labor)	\$402,397.00	\$348,834.18	\$422,517.00	\$422,517.00	\$443,643.00
512134B	Landscaping Svcs - Median and R.O.W. Enhancements	\$0.00	\$34,845.59	\$50,000.00	\$50,000.00	\$50,000.00
512197	Tree Trimming	\$100,000.00	\$94,051.98	\$100,000.00	\$100,000.00	\$100,000.00
	Total Services	\$618,897.00	\$477,731.75	\$664,017.00	\$579,017.00	\$675,143.00
Utilities						
514100	Electric Services	\$4,006.00	\$3,259.33	\$3,458.00	\$3,458.00	\$3,631.00
514103	Spec Dist St Lighting	\$16,553.00	\$12,188.17	\$16,007.00	\$16,007.00	\$16,807.00
514104	Water Serv-Incl Hydr Rent	\$212,495.00	\$187,076.80	\$177,869.00	\$177,869.00	\$208,890.00
514105	Sewer Service Charge (Storm drain)	\$3,000.00	\$2,158.04	\$2,127.00	\$2,127.00	\$2,233.00
	Total Utilities	\$236,054.00	\$204,682.34	\$199,461.00	\$199,461.00	\$231,561.00
Other						
512142	Other Non-Personnel Expense (Savings for future CIP)	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
516001	Discount Loss	\$0.00	\$438.78	\$0.00	\$0.00	\$0.00
516024A	Special Districts Administration (Mgmt Fund Fee)	\$78,206.00	\$78,206.00	\$78,206.00	\$78,206.00	\$82,116.00
516024B	Vehicle Usage & Assignment	\$7,713.00	\$7,713.00	\$8,099.00	\$8,099.00	\$8,504.00
516024C	Special Districts Administration - GMM Total Labor & Fringe	\$104,339.00	\$104,339.00	\$104,339.00	\$104,339.00	\$109,556.00
	Total Other	\$190,258.00	\$190,696.78	\$190,644.00	\$190,644.00	\$300,176.00

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SAP Account	Program Element/Description	FY 2017 Final Adopted	FY 2017 Unaudited Actuals	FY 2018 Final Adopted	FY 2018 Estimate	FY 2019 Proposed
512132	Unallocated Reserve	\$474.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Unallocated Reserve	\$474.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Costs / Appropriations:	\$1,052,283.00	\$875,922.91	\$1,060,722.00	\$975,722.00	\$1,212,680.00
512133	Fund Balance - Contingency Reserve	\$211,871.00	\$0.00	\$217,637.00	\$0.00	\$201,830.00
	GRAND TOTAL	\$1,264,154.00	\$875,922.91	\$1,278,359.00	\$975,722.00	\$1,414,510.00
REVENUE	Income:					
411005	Assessments - Taxable Entities	\$658,867.00	\$621,775.78	\$658,694.00	\$658,694.00	\$848,506.00
411007	Sec PY - July Onl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
411009	Delinquent Secured Property Taxes	\$0.00	\$1,318.60	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$426.70	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$343.79	\$0.00	\$0.00	\$0.00
412001	Assessments - Non-Taxable Entities	\$0.00	\$23,409.82	\$0.00	\$0.00	\$0.00
412005	Delinquent Secured - Penalty & Int - Contra	\$0.00	(\$426.70)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$1,200.00	\$5,452.31	\$2,500.00	\$3,749.00	\$2,099.00
422170A	Reimbursable Services (200111-Environmental Growth Fund)	\$0.00	\$19,767.00	\$19,767.00	\$19,767.00	\$19,767.00
422170B	Reimburseable - Services (Library)	\$0.00	\$8,080.00	\$8,242.00	\$8,242.00	\$8,242.00
422170C	Reimbursable Services (200118-Gas Tax Fund)	\$0.00	\$81,390.00	\$83,006.00	\$83,006.00	\$83,006.00
422031	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
423128	Other Damages Recovered - (various locations)	\$0.00	\$11,684.14	\$0.00	\$33,760.94 ⁽²⁾	\$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%	\$32,391.00	\$32,391.00	\$21,685.00	\$21,685.00	\$21,685.00
424088B	Transfers from Other (200118 - Gas Tax Fund)	\$81,390.00	\$0.00	\$0.00	\$0.00	\$0.00
424088C	Trans Fr 100-General Fund (Library)	\$8,080.00	\$0.00	\$0.00	\$0.00	\$0.00
424088D	Transfers from Other (200111 - Environmental Growth Fund)	\$19,767.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Revenue:	\$801,695.00	\$805,612.44	\$793,894.00	\$828,903.94	\$983,305.00

FUND BALANCE CALCULATION						
	Beginning Fund Balance	\$652,425.56	\$652,425.56	\$578,023.09	\$578,023.09	\$431,205.03
	+/- Unrealized Loss/Gain / Comptroller Adjustments	\$0.00	(\$4,092.00)	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$801,695.00	\$805,612.44	\$793,894.00	\$828,903.94	\$983,305.00
	- Total Expenditures	\$1,052,283.00	\$875,922.91	\$1,060,722.00	\$975,722.00	\$1,212,680.00
	= Closing Fund Balance	\$401,837.56	\$578,023.09	\$311,195.09	\$431,205.03	\$201,830.03

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	Change in Fund Balance (Decrease)	(\$250,588.00)	(\$74,402.47)	(\$266,828.00)	(\$146,818.06)	(\$229,375.00)

TARGET FUND BALANCE

10% of Operating Expenditures (Min)	\$105,228.30	\$87,592.29	\$106,072.20	\$97,572.20	\$121,268.00
Six Months of Operating Expenditures (Max)	\$526,141.50	\$437,961.46	\$530,361.00	\$487,861.00	\$606,340.00

ANNUAL COLLECTED ASSESSMENT RATE AND EBU CALCULATION					(FY18 MAX PLUS added 2% estimate CPI)
	(No Change)	(No Change)	(No change)	(No Change)	
Assessment Rate per EBU					
Zone 1	\$10.00	\$10.00	\$10.00	\$10.00	\$13.66
Zone 2	\$10.00	\$10.00	\$10.00	\$10.00	\$13.66
Zone 3	\$103.52	\$103.52	\$103.52	\$103.52	\$119.97
EBUs					
Zone 1	36,143.85	36,143.85	36,143.85	36,084.52	36,084.52
Zone 2	5,359.96	5,359.96	5,359.96	5,359.96	5,359.96
Zone 3	2,353.71	2,353.71	2,353.71	2,353.71	2,353.71
Total Assessment Revenue	\$658,694.16	\$658,694.16	\$658,694.16	\$658,100.86	\$848,506.19

MAXIMUM AUTHORIZED ASSESSMENT RATE					
	2.45% CPI	2.45% CPI	2.00% Estimated CPI	1.96% CPI	2.00% Estimated CPI
Assessment Rate per EBU					
Zone 1	\$13.13	\$13.13	\$13.40	\$13.39	\$13.66
Zone 2	\$13.13	\$13.13	\$13.40	\$13.39	\$13.66
Zone 3	\$115.36	\$115.36	\$117.67	\$117.62	\$119.97

INFLATION FACTOR					
Consumer Price Index-All Urban Consumers (CPI-U - RATE) -- ACTUAL	2.00%	2.45%	2.00%	1.96%	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%	2.00%	2.00%

- (1) FY19 Budget includes \$40,000 for replacement of safety lights on pedestrian bridge.
- (2) FY18 Estimate G/L 423128 - Cost recovery for incident on Mercy Road (5/30/17) File# 16625