

**Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2016 (07-01-15 to 06-30-16) Budget**

**11-19-2014
FINAL DRAFT**

**Miramar Ranch North Maintenance Assessment District
Fund 200047**

Revised after Budget Presentation on Nov. 18, 2014

	FY 2014 Unaudited Actuals	FY 2015 Estimate	FY 2016 Proposed
District Expenses			
Supplies (Mulch SLA w/ESD, Garden Nursery Stock, Janitorial Supplies, Low Value Assets - Benches)	\$ 2,518.94	\$ 2,700.00	\$ 7,200.00 ⁽¹⁾
Contract Services			
Landscape Contract - Monthly Service (PA 4600000368, Blue Skies-Contract Expires 10/31/15)	\$ 725,211.43	\$ 800,432.00	\$ 810,836.12
Landscape Contract - Landscape Enhancements	\$ 18,883.31	\$ 10,000.00	\$ 10,000.00
Tree Trimming	\$ 58,050.00	\$ 70,000.00	\$ 70,000.00
Misc Prof/Tech Svc - Fence Repair (512059A)	\$ -	\$ 2,500.00	\$ 2,500.00
Misc Prof/Tech Svc - Playground Equipment - Repair, Replace (512059B)	\$ -	\$ 500.00	\$ 500.00
Security Svcs (Securitas - Locking gates at Miramar Overlook Park) (512075)	\$ 2,860.10	\$ 3,500.00	\$ 3,500.00
Comfort Station & Water Fountain Repair (512114D)	\$ -	\$ 500.00	\$ 500.00
Gazebo Painting & Maintenance (512114B)	\$ -	\$ 500.00	\$ 500.00
Developed Regional Parks (512114A)	\$ -	\$ 500.00	\$ 500.00
ESD Removal of Illegal Encampments (512114C, 512101, 512102, 512143)	\$ 335.26	\$ 500.00	\$ 500.00
Special Districts Administration (516024A)	\$ 98,000.00	\$ 121,868.00	\$ 121,868.00
Vehicle Usage and Assignment ⁽²⁾	\$ 7,317.00	\$ 7,773.00	\$ 8,161.65
1.00 FTE Grounds Maintenance Manager - Contract Administrator (Labor & Fringe)(516024C)	\$ 107,356.00	\$ 115,765.00	\$ 113,659.53
Utilities - Water, Storm Drain, Electrical	\$ 309,108.60	\$ 341,893.73	\$ 375,892.76
SUBTOTAL	\$ 1,329,640.64	\$ 1,478,931.73	\$ 1,526,118.06
TOTAL EXPENSES	\$ 1,329,640.64	\$ 1,478,931.73	\$ 1,526,118.06
District Revenues			
Assessment Income	\$ 1,021,415.49	\$ 1,030,569.00	\$ 1,029,718.67
City Contributions ⁽³⁾			
Gas Tax Fund	\$ 25,122.00	\$ 27,051.00	\$ 27,051.00
General Fund Transfer - Fire Station #37	\$ 3,146.00	\$ 3,209.00	\$ 3,273.18
General Fund Transfer - Parks	\$ 34,029.00	\$ 37,665.00	\$ 37,665.00
General Fund Transfer - General Benefit Offset, 11.6%	\$ -	\$ 174,976.26	\$ 160,013.28
General Fund Transfer - CP1 Reimbursement to MADs for utility charges for GF Parks	\$ 12,695.46	\$ -	\$ -
Environmental Growth Fund	\$ 41,724.00	\$ 44,722.00	\$ 44,722.00
Other Damages Recovered*	\$ 26,754.41	\$ -	\$ -
TOTAL REVENUE	\$ 1,164,886.36	\$ 1,318,192.26	\$ 1,302,443.13
District Reserves			
Beginning Fund Balance	\$ 734,846.27	\$ 571,196.90	\$ 410,456.90
Change in Fund Balance	\$ (163,649.37)	\$ (160,740.00)	\$ (223,675.00)
Year End Operating Reserves	\$ 571,196.90	\$ 410,456.90	\$ 186,781.90
Target Reserves			
Minimum Reserve: 10% of Operating Budget	\$ 132,964.00	\$ 147,893.00	\$ 152,612.00
Maximum Reserve: Six Months Operating Budget	\$ 664,820.00	\$ 739,466.00	\$ 763,059.00

⁽¹⁾ FY16 amount for Supplies reflects a \$5,000 increase for the purchase of mulch.

⁽²⁾ This is a Non-Discretionary Account. The Final Budget for FY16 will be determined by the Fleet Services Department.

⁽³⁾ City Contributions each Fiscal Year are subject to change pending approval of new rate per square foot/acreage.

*Note: Landscape Damage on Scripps Poway Pkwy; File #63708 for \$1,754.41; File #61683 for \$25,000.

	FY 2014	FY 2015	FY 2016
Assessment Rate (per EBU)			
Zone 1	\$ 52.92	\$ 52.92	\$ 52.92
Zone 2	\$ 229.92	\$ 229.92	\$ 229.92
Equivalent Benefit Units (EBU)			
Zone 1	2,311.12	2,311.12	2,311.12
Zone 2	3,942.52	3,942.52	3,942.52
Maximum Assessment Rate (per EBU)			
Zone 1	\$ 82.68	\$ 84.09	\$ 84.33
Zone 2	\$ 359.38	\$ 365.53	\$ 366.57
Inflation Factor - Consumer Price Index Rate (CPI)	1.55%	1.71%	(Estimated CPI Increase) 2.00%