

**Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2015 (07-01-14 to 06-30-15) Budget**

**11-22-2013
FINAL DRAFT
FOR DISTRIBUTION
Budget Presentation: Dec. 3, 2013 @ 7:00pm**

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

	FY 2013 Unaudited Actuals	FY 2014 Estimate	FY 2015 Proposed
District Expenditures			
Supplies	\$ 10.00	\$ 2,000.00	\$ 2,000.00
Contract Services			
Landscape Contract - Monthly/Routine Service (Blue Skies-Contract Expires 10/31/15)	\$ 734,561.53	\$ 762,316.08	\$ 800,432.00
Landscape Contract - Landscape Enhancements	\$ -	\$ 10,000.00	\$ 10,000.00
Tree Trimming	\$ 42,830.00	\$ 50,000.00	\$ 25,000.00
Misc Prof/Tech Svc - Fence Repair (512059A)	\$ 690.00	\$ 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) (512059C)	\$ 2,127.09	\$ 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)	\$ -	\$ 500.00	\$ 500.00
Special Districts Administration (516024A)	\$ 98,000.00	\$ 98,000.00	\$ 127,305.00
Vehicle Usage and Assignment (516024B)	\$ 7,407.00	\$ 7,317.00	\$ 7,580.00
1.00 FTE Grounds Maintenance Manager - Contract Administrator (Labor & Fringe)(516024C)	\$ 103,534.00	\$ 107,356.00	\$ 115,765.00
Utilities - Water, Storm Drain, Electrical	\$ 336,815.73	\$ 300,615.74	\$ 324,253.00
Subtotal Supplies and Services	\$ 1,325,975.35	\$ 1,346,104.82	\$ 1,420,835.00

TOTAL EXPENSE	\$ 1,325,975.35	\$ 1,346,104.82	\$ 1,420,835.00
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District Revenues

Special Assessments	\$ 1,035,651.30	\$ 1,028,769.00	\$ 1,234,522.00
Interest Earnings	\$ 4,836.36	\$ 3,200.00	\$ 2,700.00
City Contributions ⁽¹⁾			
Gas Tax Fund	\$ 29,833.00	\$ 25,122.00	\$ 25,122.00
General Fund Transfer - Fire Station #37	\$ 3,054.00	\$ 3,146.00	\$ 3,146.00
General Fund Transfer - Parks	\$ -	\$ 34,029.00	\$ 34,029.00
General Fund Transfer - Council District 5 Donation (Purchase of Park Benches)	\$ 4,000.00	\$ -	\$ -
Environmental Growth Fund	\$ 42,253.00	\$ 41,724.00	\$ 41,724.00
Tree Damage Recovery (Tree Damage on Scripps Poway Pkwy / File: 62733)	\$ 2,567.57	\$ -	\$ -

TOTAL REVENUE	\$ 1,122,195.23	\$ 1,135,990.00	\$ 1,341,243.00
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District Reserves

Beginning Fund Balance	\$ 959,512.03	\$ 734,846.27	\$ 524,731.27
Change in Fund Balance	\$ (224,665.76)	\$ (210,115.00)	\$ (79,592.00)
Year End Operating Reserves	\$ 734,846.27	\$ 524,731.27	\$ 445,139.27

Target Reserves

Minimum Reserve: 10% of Operating Budget	\$ 132,598.00	\$ 134,610.00	\$ 142,083.00
Maximum Reserve: Six Months Operating Budget	\$ 662,988.00	\$ 673,052.00	\$ 710,417.00

⁽¹⁾ City contributions each Fiscal Year are subject to change pending approval of new rate per square foot/acreage.

	FY 2013	FY 2014	FY 2015
Assessment Rate (per EBU)			(20% Increase)
Zone 1	\$ 52.92	\$ 52.92	\$ 63.50
Zone 2	\$ 229.92	\$ 229.92	\$ 275.90
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	\$ 81.42	\$ 82.68	\$ 84.33
Zone 2	\$ 353.89	\$ 359.38	\$ 366.57
Inflation Factor - Consumer Price Index Rate (CPI)	2.71%	1.55%	(Estimated CPI Increase) 2.00%