

Park and Recreation Department - Open Space Division
 Maintenance Assessment Districts Program
 Summary of Fiscal Year 2017 (07-01-16 to 06-30-17) Budget

VERSION #3 / 11-17-2015

DRAFT

Miramar Ranch North Maintenance Assessment District **Ready for Community Presentation**
 Fund 200047

Budget Presentation on Dec. 1, 2015 @ 6pm

	FY 2015 Unaudited Actuals	FY 2016 Estimate	FY 2017 Proposed
District Expenses			
Supplies (Mulch SLA w/ESD, Garden Nursery Stock, Janitorial Supplies, Security Hardware)	\$ 1,900.00	\$ 7,200.00	\$ 7,200.00 ⁽¹⁾
Contract Services			
Landscape Contract - Monthly Service	\$ 734,034.99	\$ 697,766.52	\$ 659,051.69
Landscape Contract - Landscape Enhancements	\$ 16,499.22	\$ 20,000.00	\$ 20,000.00
Tree Trimming	\$ 69,999.50	\$ 100,000.00	\$ 100,000.00
Misc Prof/Tech Svc - Dry Creek Fire Retardant Garden Fire Station #37 (512059A)	\$ 14,993.63	\$ -	\$ -
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)	\$ 2,955.20	\$ 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)	\$ -	\$ 500.00	\$ 500.00
Other Miscellaneous Services - Hazmat Training (512104)	\$ 41.00	\$ -	\$ -
Special Districts Administration (516024A)	\$ 121,868.00	\$ 121,868.00	\$ 124,305.36
Vehicle Usage and Assignment ⁽²⁾	\$ 7,773.00	\$ 8,161.65	\$ 8,569.73
1.00 FTE Grounds Maintenance Manager - Contract Administrator (Labor & Fringe)(516024C)	\$ 115,765.00	\$ 113,659.53	\$ 115,932.72
Utilities - Water, Storm Drain, Electrical	\$ 233,486.13	\$ 337,146.00	\$ 337,146.00
SUBTOTAL	\$ 1,319,315.67	\$ 1,414,301.70	\$ 1,380,705.51
TOTAL EXPENSES	\$ 1,319,315.67	\$ 1,414,301.70	\$ 1,380,705.51
District Revenues			
Assessment Income	\$ 1,038,153.98	\$ 1,029,719.00	\$ 1,060,581.73
City Contributions ⁽³⁾			
Gas Tax Fund	\$ 27,051.00	\$ 27,051.00	\$ 27,051.00
General Fund Transfer - Fire Station #37	\$ 3,209.00	\$ 3,273.18	\$ 3,273.18
General Fund Transfer - Parks	\$ 37,665.00	\$ 37,665.00	\$ 37,665.00
General Fund Transfer - General Benefit Offset, 11.6%	\$ 174,976.26	\$ 160,013.28	\$ 160,013.28
Environmental Growth Fund	\$ 44,722.00	\$ 44,722.00	\$ 44,722.00
Miscellaneous Revenue (Donation from Council District 5) ⁽⁴⁾	\$ 15,000.00	\$ -	\$ -
Tree Damage Recovery ⁽⁵⁾	\$ 4,872.77	\$ -	\$ -
TOTAL REVENUE	\$ 1,345,650.01	\$ 1,302,443.46	\$ 1,333,306.19
District Reserves			
Beginning Fund Balance	\$ 571,196.90	\$ 597,834.78	\$ 471,975.78
Change in Fund Balance	\$ 26,637.88	\$ (125,859.00)	\$ (47,400.00)
Year End Operating Reserves	\$ 597,834.78	\$ 471,975.78	\$ 424,575.78
Target Reserves			
Minimum Reserve: 10% of Operating Budget	\$ 131,932.00	\$ 142,830.00	\$ 138,071.00
Maximum Reserve: Six Months Operating Budget	\$ 659,658.00	\$ 714,151.00	\$ 690,353.00

⁽¹⁾ The FY16 & FY17 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.

⁽⁴⁾ Donation from Council District 5 for Fire Station #37 - Dry Creek Fire Retardant Garden Enhancements.

⁽⁵⁾ Trees damaged on Scripps Poway Pkwy; Files #64647/Nguyen & #64842/Silva, totaling \$4,872.77.

	FY 2015	FY 2016	FY 2017
Assessment Rate (per EBU)			(3% Flate Rate Increase)
Zone 1	\$ 52.92	\$ 52.92	\$ 54.51
Zone 2	\$ 229.92	\$ 229.92	\$ 236.82
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	\$ 84.09	\$ 85.17	\$ 86.87
Zone 2	\$ 365.53	\$ 370.20	\$ 377.61
Inflation Factor - Consumer Price Index Rate (CPI)	1.71%	1.28%	(Estimated 2% CPI) 2.00%