

Open Space Division - Maintenance Assessment District

**SAMPLE DOCUMENT
FOR TRAINING PURPOSES ONLY**

**Budget Worksheet
University Heights MAD
SAP Fund 200093 / 1714151640**

SAP Account	Program Element/Description	A		B		C
		PRIOR YEAR BUDGET & ACTUALS	PRIOR YEAR BUDGET & ACTUALS	CURRENT YEAR BUDGET & ESTIMATE	CURRENT YEAR BUDGET & ESTIMATE	UPCOMING
		FY 2016 Final Adopted	FY 2016 Unaudited Actuals	FY 2017 Final Adopted	FY 2017 Estimate	FY 2018 Proposed
#1	EXPENSE					
	Budgeted Position (FTE Count)	0.10	0.10	0.10	0.10	0.10
#2	SUPPLIES					
	511029 Trash Containers	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
	511069 Unclas Mat & Supp (graffiti remover and Env. Svcs. cards for mulch, compost, wood chips)	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
	511137 Low Value Asset (San Diego Precast - ornamental trash cans)	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	1,000.00
	Total Supplies	\$1,550.00	\$0.00	\$1,550.00	\$1,550.00	\$1,550.00
#3	SERVICES					
	512059A Misc. Prof./Tech. Svcs. - (Banners)	\$3,000.00	\$2,646.00	\$3,000.00	\$3,000.00	\$3,000.00
	512059B Misc. Prof./Tech. Svcs. - (Stain/concrete sealing for stamped concrete at succulent garden)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	512059C Misc. Prof./Tech. Svcs. - (Electrical svcs - University Heights Sign)	\$2,500.00	\$425.67	\$2,500.00	\$2,500.00	\$2,500.00
	512059D Misc. Tech./Prof. Svcs. - (Power Washing)	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00
	512114 City Services Bill (Streets Div. for Concrete Succulent Garden Project) ⁽¹⁾	\$22,700.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00
	512134A Landscaping Services - PA #4600001515 Contract Expires: 10/31/16	12,934.00	10,557.43	13,173.00	13,173.00	13,831.65
	512134B Landscaping Services - (Landscape Enhancement - add DG to Succulent Garden & artificial turf to parkway)	4,000.00	0.00	4,000.00	4,000.00	4,000.00
	512197 Tree Trimming Services	\$2,500.00	\$1,375.11	\$5,000.00	\$5,000.00	\$5,000.00
	Total Services	\$48,434.00	\$15,004.21	\$36,473.00	\$36,473.00	\$37,131.65
#4	UTILITIES					
	514100 Electric Services	\$2,676.00	\$2,526.67	\$2,616.00	\$2,616.00	\$2,878.00
	514103 Spec Dist St Lighting (acorn lighting)	\$7,733.00	\$7,081.84	\$7,904.00	\$7,904.00	\$8,694.00
	514104 Water Serv-Incl Hydr Rent	\$2,086.00	\$2,389.55	\$1,336.00	\$2,629.00	\$2,892.00
	514105 Sewer Service Charge (Storm drain)	\$19.00	\$25.44	\$25.00	\$28.00	\$31.00
	Total Utilities	\$12,514.00	\$12,023.50	\$11,881.00	\$13,177.00	\$14,495.00
#5	OTHER					
	516001 Discount Loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	516024 Special Districts Administration	\$3,491.00	\$3,491.00	\$3,561.00	\$3,561.00	\$3,561.00
	516024B Vehicle Usage & Assignment	\$816.00	\$816.00	\$857.00	\$857.00	\$900.00
	516024C GMM Salary & Fringe	\$11,366.00	\$11,366.00	\$11,809.00	\$11,809.00	\$11,809.00
		\$15,673.00	\$15,673.00	\$16,227.00	\$16,227.00	\$16,270.00
	512132 Unallocated Reserve (2nd reserve)	\$0.00	\$0.00	\$1,811.00	\$0.00	\$10,000.00
	Total Costs / Appropriations:	\$78,171.00	\$42,700.71	\$67,942.00	\$67,427.00	\$79,446.65
	512133 FUND BALANCE - Contingency Reserve	\$39,273.00	\$0.00	\$31,243.00	\$0.00	\$32,048.00
	GRAND TOTAL	\$117,444.00	\$42,700.71	\$99,185.00	\$67,427.00	\$111,494.65

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		A		B		C	
		PRIOR YEAR BUDGET & ACTUALS		CURRENT YEAR BUDGET & ESTIMATE		UPCOMING	
SAP Account	Program Element/Description	FY 2016 Final Adopted	FY 2016 Unaudited Actuals	FY 2017 Final Adopted	FY 2017 Estimate	FY 2018 Proposed	
#6	REVENUE						
	Income:						
411005	Assessments - Taxable Entities	\$42,556.00	\$38,805.52	\$43,101.00	\$43,235.00	\$43,235.00	
411007	Sec PY - July Onl	\$0.00	\$135.10	\$0.00	\$0.00	\$0.00	
411009	Delinquent Secured Property Taxes	\$0.00	\$3,562.95	\$0.00	\$0.00	\$0.00	
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$1,369.57	\$0.00	\$0.00	\$0.00	
411028	Property Taxes - Interest Alloc.	\$0.00	\$14.60	\$0.00	\$0.00	\$0.00	
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$2,721.36	\$0.00	\$0.00	\$0.00	
412005	Delinquency-P&IL (Transfer to "Special Districts Delinquency Fund 79900 (Ordinance O-17882, 12/08/1992)")	\$0.00	(\$1,369.57)	\$0.00	\$0.00	\$0.00	
#7	418001	Interest On Pool Invest	\$170.00	\$670.06	\$200.00	\$500.00	\$490.00
#8	424088	Transfers from Other (General Benefit Offset = 15%)	\$5,581.00	\$5,581.15	\$2,011.00	\$2,011.00	\$2,011.00
#9	423128	Other Damages Recovered	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Revenue:	\$48,307.00	\$51,490.74	\$45,312.00	\$45,746.00	\$45,736.00	
#10	FUND BALANCE CALCULATION						
	Beginning Fund Balance	\$65,993.93	\$65,993.93	\$87,439.24	\$87,439.24	\$65,758.24	
	+ Unrealized Loss/Gain	\$0.00	\$258.68	\$0.00	\$0.00	\$0.00	
	+ Total Revenue	\$48,307.00	\$51,490.74	\$45,312.00	\$45,746.00	\$45,736.00	
	- Total Expenditures	\$78,171.00	\$42,700.71	\$67,942.00	\$67,427.00	\$79,446.65	
	= Closing Fund Balance	\$36,129.93	\$75,042.64	\$64,809.24	\$65,758.24	\$32,047.59	
	Change in Fund Balance (Decrease)	(\$29,864.00)	\$8,790.03	(\$22,630.00)	(\$21,681.00)	(\$33,710.65)	
#11	TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$7,817.00	\$4,270.00	\$6,794.00	\$6,743.00	\$7,945.00	
	Six Months of Operating Expenditures (Max)	\$39,086.00	\$21,350.00	\$33,971.00	\$33,714.00	\$39,723.00	
#12	ANNUAL ASSESSMENT RATE & EBU					NO CHANGE	
	Assessment Rate per LFF	\$7.82	\$7.82	\$8.00	\$8.00	\$8.00	
	LFFs	5,404.40	5,404.40	5,404.40	5,404.40	5,404.40	
	Total Assessment Revenue	\$42,256.01	\$42,256.01	\$43,235.20	\$43,235.20	\$43,235.20	
#13	MAXIMUM AUTHORIZED ASSESSMENT RATE						
	Maximum Authorized Assessment Rate per LFF	\$7.82	\$7.82	\$8.01	\$8.01	\$8.17	
	LFFs	5,404.40	5,404.40	5,404.40	5,404.40	5,404.40	
	Total Assessment Revenue	\$42,262.41	\$42,262.41	\$43,289.24	\$43,289.24	\$44,155.03	
#14	INFLATION FACTOR						
	Consumer Price Index authorized by AER? (Yes/No)	Yes	Yes	Yes	Yes	Yes	
	(CPI plus additional percentage IF authorized per AER) -- NO ADDITIONAL % AUTHORIZED	0.00%	0.00%	0.00%	0.00%	0.00%	
	Consumer Price Index-All Urban Consumers (CPI-U) -- "ESTIMATED" CPI (used during budget prep)	2.00%	2.00%	2.00%	2.00%	2.00%	
	Consumer Price Index-All Urban Consumers (CPI-U) -- "ACTUAL" CPI	1.28%	1.28%	2.45%	2.45%	pending	

⁽¹⁾ Funds earmarked for project to replace old concrete along Adams Ave. west of Park Blvd. and extending the Succulent Garden. When the sidewalk work is completed, the curb eventually needs to be redone and the the crown of the street needs to be lowered to have the flow right for any rain or water in the area.