

**Open Space Division - Maintenance Assessment District
Budget Worksheet
Carmel Valley - SAP Fund 200033**

**DRAFT 10/13/16
Budget Presentation: 11-01-2016 @ 4:30pm**

READY FOR DISTRIBUTION TO MAD COMMITTEE

| SAP Account | Program Element/Description | FY 2016 Final Adopted | FY 2016 Unaudited Actuals | FY 2017 Final Adopted | FY 2017 Estimate | FY 2018 Proposed |
|-------------------------|---|-----------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| EXPENSES | | | | | | |
| Budget Positions | | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 |
| SUPPLIES | | | | | | |
| 511010 | Office Supplies | \$50.00 | \$0.00 | \$50.00 | \$50.00 | \$50.00 |
| 511028 | Garden Nur Stock | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 511032 | Chemicals | \$0.00 | \$13.35 | \$0.00 | \$0.00 | \$0.00 |
| 511033 | Medical Supplies | \$0.00 | \$69.01 | \$0.00 | \$0.00 | \$0.00 |
| 511034 | Cleaning & Janitorial Sup (FY16 Actuals - Doggie Bags) | \$5,000.00 | \$3,207.39 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 511059 | Recreation Supplies (Playground Equipment - THL & CG Park) | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 511062 | Other Safety Supplies | \$0.00 | \$11.44 | \$0.00 | \$0.00 | \$0.00 |
| 511069 | Unclas Mat & Supp (ESD - Mulching - SLA) | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 511075 | Batteries | \$25.00 | \$0.00 | \$25.00 | \$25.00 | \$0.00 |
| 511082 | Electrical/Electronic Housing & Cabinets <i>(BUDGET MOVED TO 512059E IN FY18)</i> | \$20,000.00 | \$0.00 | \$20,000.00 | \$20,000.00 | \$0.00 |
| 511084 | Paint, Oil, Glass | \$100.00 | \$30.95 | \$100.00 | \$100.00 | \$100.00 |
| 511086 | Pipe Fittings Etc. | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 511087 | Locks & Security Hardware | \$200.00 | \$0.00 | \$200.00 | \$200.00 | \$200.00 |
| 511107 | Small Hand Tools | \$0.00 | \$8.77 | \$0.00 | \$0.00 | \$0.00 |
| | Total Supplies | \$46,375.00 | \$3,340.91 | \$46,375.00 | \$46,375.00 | \$25,350.00 |
| SERVICES | | | | | | |
| 512059A | Misc Professional/Technical Service (Fence/Gate/Signage) - South Bay Fence | \$5,000.00 | \$1,985.47 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 512059B | Misc Professional/Technical Service (Electrical Repair Services) | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 512059C | Misc Professional/Technical Service (Pestmaster Svcs - Pest Control Services) | \$3,000.00 | \$93.20 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 512059D | Misc Professional/Technical Service (Zasueta Contracting Inc. - Carmel Knolls Stand-Up Spinner Project) | \$0.00 | \$4,101.00 | \$0.00 | \$0.00 | \$0.00 |
| 512059E | Misc Professional/Technical Service (Replacement of Electrical Meter Cabinets) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,000.00 |
| 512114A | City Services Billed - Developed Regional Parks Division | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 512114B | City Services Billed - Electrician Svcs (IO 21003070) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 512114C | City Services Billed - Sign Shop (Street Division) IO 21002198 | \$3,000.00 | \$647.24 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 512134A | Landscaping Services (LUSA - PA 4600001027 expires 12/31/2016 incl Extra Labor) | \$861,837.77 | \$795,334.99 | \$877,768.00 | \$877,768.00 | \$965,544.80 |
| 512134B | Landscaping Svcs - Plant Rehab/Planting | \$90,000.00 | \$48,500.09 | \$90,000.00 | \$90,000.00 | \$90,000.00 |
| 512134C | Landscape Svcs - Replacement Park Furnishings | \$20,000.00 | \$4,101.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| 512134D | Landscape Svcs - Irrigation Smart Controllers (Hydro Meters) | \$75,000.00 | \$0.00 | \$125,000.00 | \$125,000.00 | \$125,000.00 |
| 512134E | Landscape Svcs - Turf Median Conversion | \$0.00 | \$0.00 | \$80,000.00 | \$80,000.00 | \$140,000.00 |
| 512134F | Landscape Svcs - Overlook Park Turf Replacement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$80,000.00 |
| 512197 | Tree Maintenance Services | \$210,000.00 | \$208,074.53 | \$210,000.00 | \$210,000.00 | \$250,000.00 |
| | Total Services | \$1,274,837.77 | \$1,062,837.52 | \$1,420,768.00 | \$1,420,768.00 | \$1,708,544.80 |
| UTILITIES | | | | | | |
| 514100 | Electric Services | \$25,077.00 | \$4,595.34 | \$5,402.00 | \$5,402.00 | \$5,402.00 |
| 514104 | Water Serv-Incl Hydr Rent | \$540,221.00 | \$269,731.15 | \$369,160.00 | \$369,160.00 | \$369,160.00 |
| 514105 | Sewer Service Charge (Storm drain) | \$5,500.00 | \$2,712.59 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| | Total Utilities | \$570,798.00 | \$277,039.08 | \$379,562.00 | \$379,562.00 | \$379,562.00 |

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| OTHER | | | | | | |
| 516001 | Discount Loss | \$0.00 | \$4,783.91 | \$0.00 | \$0.00 | \$0.00 |
| 516024A | Special Districts Administration (Mgmt Fund Fee) | \$179,507.00 | \$179,508.00 | \$183,097.00 | \$183,097.00 | \$183,097.00 |
| 516024C | GMM Labor & Fringe | \$164,806.32 | \$164,806.00 | \$171,360.00 | \$171,360.00 | \$171,360.00 |
| 516024B | Vehicle Usage & Assignment | \$12,398.10 | \$11,834.00 | \$13,018.00 | \$13,018.00 | \$13,668.90 |
| | Total Other | \$356,711.42 | \$360,931.91 | \$367,475.00 | \$367,475.00 | \$368,125.90 |
| 512132 | Unallocated Reserve (Extra reserves outside of contingency reserve) | \$0.00 | \$0.00 | \$229,216.00 | \$0.00 | \$500,000.00 |
| | Total Costs / Appropriations: | \$2,248,722.19 | \$1,704,149.42 | \$2,443,396.00 | \$2,214,180.00 | \$2,981,582.70 |
| 512133 | FUND BALANCE - CONTINGENCY RESERVE | \$840,193.00 | \$0.00 | \$847,148.00 | \$0.00 | \$795,970.05 |
| | GRAND TOTAL | \$3,088,915.19 | \$1,704,149.42 | \$3,290,544.00 | \$2,214,180.00 | \$3,777,552.75 |

| REVENUE | Income: | | | | | |
|---------|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 411005 | Assessments - Taxable Entities | \$1,859,966.00 | \$1,812,178.15 | \$1,861,988.00 | \$1,861,988.00 | \$1,861,988.00 |
| 411007 | Sec PY - July Onl | \$0.00 | \$3,082.50 | \$0.00 | \$0.00 | \$0.00 |
| 411009 | Delinquent Secured Property Taxes | \$0.00 | \$8,114.95 | \$0.00 | \$0.00 | \$0.00 |
| 411011 | Delinquent Secured Prop Taxes - Penalty & Int | \$0.00 | \$1,818.05 | \$0.00 | \$0.00 | \$0.00 |
| 411028 | Property Taxes - Interest Alloc. | \$0.00 | \$619.73 | \$0.00 | \$0.00 | \$0.00 |
| 412001 | Assessments - Non-Taxable Entities | \$0.00 | \$42,170.92 | \$0.00 | \$0.00 | \$0.00 |
| 412005 | Delinquency - P&I L | \$0.00 | (\$1,818.05) | \$0.00 | \$0.00 | \$0.00 |
| 418001 | Interest On Pool Invest | \$3,600.00 | \$14,753.57 | \$6,000.00 | \$6,000.00 | \$10,000.00 |
| 422170A | Reimbursable Services - (200118 - Gas Tax Fund) | \$0.00 | \$72,880.00 | \$0.00 | \$75,308.00 | \$75,308.00 |
| 422170B | Reimbursable Services - General Fund (Fire Station #24) | \$0.00 | \$9,243.00 | \$0.00 | \$9,428.00 | \$9,428.00 |
| 422170C | Reimbursable Services - (200111 - Environmental Growth Fund) | \$0.00 | \$13,554.00 | \$0.00 | \$12,297.00 | \$12,297.00 |
| 422170D | Reimbursable Services - General Fund (New Population Based Parks) | \$0.00 | \$137,746.00 | \$0.00 | \$140,483.00 | \$140,483.00 |
| 422217 | Tree Damage Recovery | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 423128 | Other Damages Recovered | \$0.00 | \$2,353.32 | \$0.00 | \$0.00 | \$0.00 |
| 423130 | Rebates | \$0.00 | \$2,187.50 | \$0.00 | \$0.00 | \$0.00 |
| 424088A | Transfers Between Funds/Depts (General Benefit Offset), 1.4% | \$29,350.53 | \$29,350.53 | \$18,429.00 | \$18,429.00 | \$18,429.00 |
| 424088B | Transfers from Other (200118 - Gas Tax Fund) | \$69,286.00 | \$0.00 | \$75,308.00 | \$0.00 | \$0.00 |
| 424088C | Transfers from Other - General Fund (Fire Station #24) | \$9,243.24 | \$0.00 | \$9,428.00 | \$0.00 | \$0.00 |
| 424088D | Transfers from Other (200111 - Environmental Growth Fund) | \$13,487.00 | \$0.00 | \$12,297.00 | \$0.00 | \$0.00 |
| 424088E | Transfers from Other - General Fund (New Population Based Parks) | \$126,329.00 | \$0.00 | \$140,483.00 | \$0.00 | \$0.00 |
| | Total Revenue: | \$2,111,261.77 | \$2,148,234.17 | \$2,123,933.00 | \$2,123,933.00 | \$2,127,933.00 |

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|-------------|-----------------------------|-----------------------|---------------------------|-----------------------|------------------|------------------|

FUND BALANCE CALCULATION

| | | | | | | |
|-----|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| | Beginning Operating Fund Balance | \$1,289,336.02 | \$1,289,336.02 | \$1,739,866.75 | \$1,739,866.75 | \$1,649,619.75 |
| +/- | Unrealized Loss/Gain | \$0.00 | \$6,445.98 | \$0.00 | \$0.00 | \$0.00 |
| + | Total Revenue | \$2,111,261.77 | \$2,148,234.17 | \$2,123,933.00 | \$2,123,933.00 | \$2,127,933.00 |
| - | Total Expenditures | \$2,248,722.19 | \$1,704,149.42 | \$2,443,396.00 | \$2,214,180.00 | \$2,981,582.70 |
| = | Closing Fund Balance | \$1,151,875.60 | \$1,739,866.75 | \$1,420,403.75 | \$1,649,619.75 | \$795,970.05 |

| | | | | | | |
|--|--|-----------------------|---------------------|-----------------------|----------------------|-----------------------|
| | Change in Fund Balance (Decrease) | (\$137,460.42) | \$450,530.73 | (\$319,463.00) | (\$90,247.00) | (\$853,649.70) |
|--|--|-----------------------|---------------------|-----------------------|----------------------|-----------------------|

TARGET FUND BALANCE

| | | | | | | |
|--|--|----------------|--------------|----------------|----------------|----------------|
| | 10% of Operating Expenditures (Min) | \$224,872.22 | \$170,414.94 | \$244,339.60 | \$221,418.00 | \$298,158.27 |
| | Six Months of Operating Expenditures (Max) | \$1,124,361.10 | \$852,074.71 | \$1,221,698.00 | \$1,107,090.00 | \$1,490,791.35 |

Assessment and EBU Calculation

| | (No Change) | (No Change) | (No Change) | (No Change) | (No Change) |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Assessment Rate per EBU | | | | | |
| Zone 1 - (Neighborhood's 2, 6, & 9) | \$73.56 | \$73.56 | \$73.56 | \$73.56 | \$73.56 |
| Zone 2 - (Neighborhood 5) | \$192.84 | \$192.84 | \$192.84 | \$192.84 | \$192.84 |
| Zone 3 - (Neighborhood 1) | \$403.28 | \$403.28 | \$403.28 | \$403.28 | \$403.28 |
| Zone 4 - (Neighborhood's 3 & 7) | \$73.56 | \$73.56 | \$73.56 | \$73.56 | \$73.56 |
| Zone 5 - (Neighborhood 7) | \$73.56 | \$73.56 | \$73.56 | \$73.56 | \$73.56 |
| Zone 6 - (Neighborhood 1) | \$73.56 | \$73.56 | \$73.56 | \$73.56 | \$73.56 |
| Zone 7 - (Neighborhood 4) | \$193.72 | \$193.72 | \$193.72 | \$193.72 | \$193.72 |
| Zone 8 - (Neighborhood's 4a & 7) | \$182.02 | \$182.02 | \$182.02 | \$182.02 | \$182.02 |
| Zone 9 - (Neighborhood 4) | \$73.56 | \$73.56 | \$73.56 | \$73.56 | \$73.56 |
| Total EBUs | 15,917.86 | 15,917.86 | 15,917.86 | 15,917.86 | 15,917.86 |
| Zone 1 - (Neighborhood's 2, 6, & 9) | 9,064.34 | 9,064.34 | 9,064.34 | 9,064.34 | 9,064.34 |
| Zone 2 - (Neighborhood 5) | 954.04 | 954.04 | 954.04 | 954.04 | 954.04 |
| Zone 3 - (Neighborhood 1) | 1,231.08 | 1,231.08 | 1,231.08 | 1,231.08 | 1,231.08 |
| Zone 4 - (Neighborhood's 3 & 7) | 1,075.17 | 1,075.17 | 1,075.17 | 1,075.17 | 1,075.17 |
| Zone 5 - (Neighborhood 7) | 1,372.06 | 1,372.06 | 1,372.06 | 1,372.06 | 1,372.06 |
| Zone 6 - (Neighborhood 1) | 577.97 | 577.97 | 577.97 | 577.97 | 577.97 |
| Zone 7 - (Neighborhood 4) | 1,008.27 | 1,008.27 | 1,008.27 | 1,008.27 | 1,008.27 |
| Zone 8 - (Neighborhood's 4a & 7) | 462.60 | 462.60 | 462.60 | 462.60 | 462.60 |
| Zone 9 - (Neighborhood 4) | 172.60 | 172.60 | 172.60 | 172.60 | 172.60 |
| Total Assessment Revenue | \$1,861,987.59 | \$1,861,987.59 | \$1,861,987.59 | \$1,861,987.59 | \$1,861,987.59 |

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|-------------|-----------------------------|-----------------------|---------------------------|-----------------------|------------------|------------------|

| Maximum Authorized Assessment Rate | | 1.28% | 1.28% | 2.45% | 2.45% | Est. 2.00% CPI Rate |
|-------------------------------------|--|----------|----------|----------|----------|---------------------|
| Assessment Rate per EBU | | | | | | |
| Zone 1 - (Neighborhood's 2, 6, & 9) | | \$79.04 | \$79.04 | \$80.98 | \$80.98 | \$82.60 |
| Zone 2 - (Neighborhood 5) | | \$207.20 | \$207.20 | \$212.28 | \$212.28 | \$216.52 |
| Zone 3 - (Neighborhood 1) | | \$433.30 | \$433.30 | \$443.92 | \$443.92 | \$452.79 |
| Zone 4 - (Neighborhood's 3 & 7) | | \$79.04 | \$79.04 | \$80.98 | \$80.98 | \$82.60 |
| Zone 5 - (Neighborhood 7) | | \$79.04 | \$79.04 | \$80.98 | \$80.98 | \$82.60 |
| Zone 6 - (Neighborhood 1) | | \$79.04 | \$79.04 | \$80.98 | \$80.98 | \$82.60 |
| Zone 7 - (Neighborhood 4) | | \$208.14 | \$208.14 | \$213.24 | \$213.24 | \$217.50 |
| Zone 8 - (Neighborhood's 4a & 7) | | \$195.58 | \$195.58 | \$200.37 | \$200.37 | \$204.38 |
| Zone 9 - (Neighborhood 4) | | \$79.04 | \$79.04 | \$80.98 | \$80.98 | \$82.60 |

Inflation Factor

| | | | | | |
|---|-------|-------|-------|-------|------------------|
| Consumer Price Index-All Urban Consumers (CPI-U) -- ACTUAL | 1.28% | 1.28% | 2.45% | 2.45% | 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% | Estimated CPI 2% |

Capital Improvements Program

| | | | | | |
|--|--------|--------|-----------|--------|--------|
| CIP L-14000 - Carmel Valley Landscaping & Irrigation (annual allocations)* | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CIP Remaining Balance as of July 1, 2016 -- CLOSE CIP ??? | \$0.00 | \$0.00 | \$365,133 | \$0.00 | \$0.00 |

* Note: Year-to-Date allocation for CIP L-14000 (Carmel Valley Landscaping & Irrigation), TOTAL \$500,000: INCLUDES \$250,000 in fiscal year 2014 & \$250,000 in fiscal year 2015.

(1) FY18 Proposed Budget was set based on FY17 Budget increased by 10% to accommodate re-bid and possible additional area coming on-line.