

Open Space Division - Maintenance Assessment District  
 Budget Worksheet  
 North Park MAD  
 Fund 200063 / Cost Center 1714151625

DRAFT #5 12/12/2017  
 Community Meeting #1: 11/13/2017 @ 5pm  
 Community Meeting #2: 12/11/2017

**REVISED - READY FOR RE-DISTRIBUTION**

SAP Account	Program Element/Description	FY 2017 Final Adopted	FY 2017 Unaudited Actuals	FY 2018 Final Adopted	FY 2018 Estimate	FY 2019 Proposed
	<b>Budgeted Position - Ground Maintenance Manager</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
	<b>EXPENSES</b>					
	<b>Supplies</b>					
511029	Trash Containers (Includes steel replacement liners PLUS as-needed repair/maintenance)	\$15,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
511032	Chemicals (graffiti remover)	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
511034	Cleaning & Janitorial Sup (glass cleaner)	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
511084	Paint, Oil, Glass (various spray paint supplies)	\$20.00	\$0.00	\$20.00	\$20.00	\$20.00
511091	Cement and Aggregates (50/50 sidewalk program) <a href="https://www.sandiego.gov/street-div/services/roadways/sidewalk">https://www.sandiego.gov/street-div/services/roadways/sidewalk</a>	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
511095	Other Repair & Maint Supplies (FY17 expense for replacement tiles purchased via Petty Cash by Glenn Torio)	\$0.00	\$158.98	\$0.00	\$0.00	\$0.00
511107	Small Tools	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
	<b>Total Supplies</b>	<b>\$20,370.00</b>	<b>\$158.98</b>	<b>\$10,370.00</b>	<b>\$10,370.00</b>	<b>\$10,370.00</b>
	<b>Services</b>					
512034	Engineering Service -Reballot (Earmark for future reballot)	\$30,000.00	\$0.00 <sup>(1)</sup>	\$50,000.00 <sup>(1)</sup>	\$0.00 <sup>(1)</sup>	\$75,000.00 <sup>(1)</sup>
512059A	Misc. Prof/Tech. Serv. (Elect. Repair/maint. of solar light replacements for North Park and The Boulevard signs, & other misc. elect. jobs)	\$15,000.00	\$3,445.83	\$30,000.00	\$30,000.00	\$30,000.00
512059B	Misc. Prof./Tech. Serv. - Power washing (PA 4600001995; Contract Expires: 05/19/19)	\$50,000.00	\$33,987.87	\$50,000.00	\$50,000.00	\$75,000.00
512059C	Misc. Prof./Tech. Serv. (Tile and Concrete repair) FY17 Expense paid to Wirtz Quality Installations, Inc.	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$10,000.00
512059D	Misc. Prof./Tech Serv. (Anne Mudge project located at University & Boundary: Anti graffiti coating,painting/stain)	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
512059E	Misc. Prof/Tech. Serv. - Community I.D. Signage (including trash can appliques)	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
512059F	Misc. Prof/Tech. Serv. - El Cajon Blvd. Sign (maintenance, repair, & repainting lettering)	\$20,000.00	\$21,039.88	\$0.00	\$5,000.00	\$5,000.00
512059G	Misc. Prof/Tech. Serv. - Goods Receipts for invoice payments that were not processed and will be credited in FY18	\$0.00	\$8,430.62	\$0.00	(\$8,430.62)	\$0.00
512059H	Misc. Prof/Tech. Serv. - Purchase and Install solar twinkle lights in El Cajon Blvd. median (not allowable per annual report)	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00
512059I	Misc Prof/Tech. Serv. - FY16 Goods Receipts for invoice payments that were not processed have been credited in FY17.	\$0.00	(\$2,808.81)	\$0.00	\$0.00	\$0.00
512114	City Services Billed (Arborist Opinions, Illegal Dumps)	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
512134A	Landscaping Services - Urban Corps (Contract/PA #4600003150 & Contract Expires 11/6/2022)	\$226,066.00	\$205,782.55	\$248,673.00 <sup>(2)</sup>	\$200,696.43	\$192,480.54
512134B	Landscaping Services - Median Enhancement (Irrigation upgrades/repairs & plant material -FY18 includes \$1,000 for Smart Controller install)	\$5,000.00	\$3,251.99	\$21,000.00 <sup>(3)</sup>	\$21,000.00 <sup>(3)</sup>	\$10,000.00 <sup>(3)</sup>
512142	Other Non-Personnel Expense (CIP Annual Allocation for Switzer Project S10054 - Accumulate in operating fund rather than CIP for FY17, FY18, FY19)	\$5,000.00	\$0.00 <sup>(4)</sup>	\$5,000.00 <sup>(4)</sup>	\$0.00 <sup>(4)</sup>	\$15,000.00 <sup>(4)</sup>
512197	Tree Services & Other Related Services (includes Arborist Services and Tree Planting Services)	\$15,000.00	\$14,855.38	\$15,000.00	\$15,000.00	\$20,000.00
	<b>Total Services</b>	<b>\$391,566.00</b>	<b>\$292,985.31</b>	<b>\$447,673.00</b>	<b>\$338,265.81</b>	<b>\$462,480.54</b>
	<b>Utilites</b>					
514100	Electric Services	\$5,463.00	\$4,731.54	\$4,909.00	\$4,909.00	\$5,154.00
514103	Spec Dist St Lighting	\$31,532.00	\$28,363.68	\$30,417.00 <sup>(5)</sup>	\$30,417.00 <sup>(5)</sup>	\$31,938.00 <sup>(5)</sup>
514104	Water Serv-Incl Hydr Rent	\$9,125.00	\$12,626.93	\$9,783.00 <sup>(6)</sup>	\$9,783.00 <sup>(6)</sup>	\$14,099.00 <sup>(6)</sup>
514105	Sewer Service Charge (Storm drain)	\$140.00	\$129.51	\$118.00	\$118.00	\$135.98
	<b>Total Utilities</b>	<b>\$46,260.00</b>	<b>\$45,851.66</b>	<b>\$45,227.00</b>	<b>\$45,227.00</b>	<b>\$51,326.98</b>
	<b>Other</b>					
516024A	Special Districts Administration	\$39,538.00	\$39,538.00	\$39,538.00	\$39,538.00	\$41,515.00
516024B	Vehicle Usage & Assignment	\$4,285.00	\$4,285.00	\$4,499.00	\$4,499.00	\$4,724.00
516024C	GMM Labor & Fringe	\$57,967.00	\$57,967.00	\$57,967.00	\$57,967.00	\$60,865.00
	<b>Total Other</b>	<b>\$101,790.00</b>	<b>\$101,790.00</b>	<b>\$102,004.00</b>	<b>\$102,004.00</b>	<b>\$107,104.00</b>
512132	<b>Unallocated Reserve</b>	<b>\$12,052.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Total Costs / Appropriations:</b>	<b>\$572,038.00</b>	<b>\$440,785.95</b>	<b>\$605,274.00</b>	<b>\$495,866.81</b>	<b>\$631,281.52</b>
512133	<b>Fund Balance - Contingency Reserve</b>	<b>\$157,739.00</b>	<b>\$0.00</b>	<b>\$121,006.00</b>	<b>\$0.00</b>	<b>\$264,031.00</b>
	<b>GRAND TOTAL</b>	<b>\$729,777.00</b>	<b>\$440,785.95</b>	<b>\$726,280.00</b>	<b>\$495,866.81</b>	<b>\$895,312.52</b>

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SAP Account	Program Element/Description	FY 2017 Final Adopted	FY 2017 Unaudited Actuals	FY 2018 Final Adopted	FY 2018 Estimate	FY 2019 Proposed
<b>REVENUE</b>						
<b>Income:</b>						
411005	Real & Secured Personal - CY	\$421,510.00	\$409,728.49	\$433,354.00	\$433,354.00	\$441,692.00
411009	Delinquent Secured Property Taxes	\$0.00	\$4,295.07	\$0.00	\$0.00	\$0.00
411011	Delinq Unsecured - Penalties & Interest	\$0.00	\$1,776.22	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$225.85	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$9,030.20	\$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	(\$1,776.22)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$2,300.00	\$5,507.28	\$1,000.00	\$5,300.00	\$4,000.00
422170	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund))	\$0.00	\$16,686.00	\$17,017.00	\$17,017.00	\$17,017.00
423128	Other Damages Recovered	\$0.00	\$1,442.86	\$0.00	\$0.00	\$0.00
424088A	Transfers Between Funds/Depts. (General Benefit Offset = 7.2%)	\$27,163.00	\$27,163.00	\$36,819.00	\$36,819.00	\$36,819.00
424088B	Transfers from Other (200118 - Gas Tax Fund)	\$15,822.00	\$0.00	\$0.00	\$0.00	\$0.00
424088C	Transfers from Other (CIP funds closed)	\$0.00	\$202,812.80	\$0.00	\$0.00	\$0.00
	<b>Total Revenue:</b>	<b>\$466,795.00</b>	<b>\$676,891.55</b>	<b>\$488,190.00</b>	<b>\$492,490.00</b>	<b>\$499,528.00</b>
<b>MAD OPERATING FUND BALANCE AND CALCULATION</b>						
	MAD Operating Beginning Fund Balance	\$166,432.89	\$166,432.89	\$399,161.73	\$399,161.73	\$395,785.00
	+ Unrealized Gain/Loss	\$0.00	(\$3,376.76)	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$466,795.00	\$676,891.55	\$488,190.00	\$492,490.00	\$499,528.00
	- Total Expenditures	\$572,038.00	\$440,785.95	\$605,274.00	\$495,866.81	\$631,281.52
	= MAD Closing Operating Fund Balance	<b>\$61,189.89</b>	<b>\$399,161.73</b>	<b>\$282,077.73</b>	<b>\$395,784.92</b>	<b>\$264,031.48</b>
	<b>Change in Fund Balance (Decrease)</b>	<b>(\$105,243.00)</b>	<b>\$236,105.60</b>	<b>(\$117,084.00)</b>	<b>(\$3,376.81)</b>	<b>(\$131,753.52)</b>
<b>TARGET FUND BALANCE</b>						
	10% of Operating Expenditures (Min)	\$57,204.00	\$44,079.00	\$60,527.00	\$49,587.00	\$63,128.00
	Six Months of Operating Expenditures (Max)	\$286,019.00	\$220,393.00	\$302,637.00	\$247,933.00	\$315,641.00
<b>ANNUAL ASSESSMENT RATE AND EBU CALCU</b>						
	Assessment Rate per EBU	Estimated 2% CPI \$23.68	2.45% CPI Increase \$23.68	Estimated 2% CPI \$23.68	Actual 1.96% CPI \$24.14	Estimated 2% CPI \$24.62
	EBUs	17,941.59	17,941.59	17,941.59	17,938.34	17,938.34
	<b>Total Assessment Revenue</b>	<b>\$424,856.85</b>	<b>\$424,856.85</b>	<b>\$424,856.85</b>	<b>\$433,031.53</b>	<b>\$441,692.16</b>
<b>MAXIMUM AUTHORIZED ASSESSMENT RATE</b>						
	Assessment Rate per EBU	Estimated 2% CPI \$23.68	2.45% CPI Increase \$23.68	Estimated 2% CPI \$24.15	Actual 1.96% CPI \$24.14	Estimated 2% CPI \$24.62
	EBUs	17,941.59	17,941.59	17,941.59	17,938.34	17,938.34
	<b>Total Assessment Revenue</b>	<b>\$424,856.85</b>	<b>\$424,856.85</b>	<b>\$433,353.99</b>	<b>\$433,031.53</b>	<b>\$441,692.16</b>
<b>INFLATION FACTOR</b>						
	Consumer Price Index-All Urban Consumers (CPI-U) - ACTUAL		2.45%		1.96%	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%
<b>CAPITAL IMPROVEMENT PROJECTS (CIP) - ANNUAL ALLOCATIONS</b>						
512117A	CIP S-10040 Main Street Sidewalk Improvements @ 30th & University	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
512117B	CIP S-10054 Switzer Canyon/30th Street Bridge Enhancements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Capital Improvements Program</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

- (1) In FY17, \$30,000 was allocated (budgeted) for re-ballot; In FY18 an additional \$20,000 was allocated (budgeted) for re-ballot; and finally in FY19 an additional \$25,000 is being allocated towards re-ballot for a running total of \$75,000.
- (2) The Fiscal Year 2018 budget included a 10% increase over the landscape contract cost due to undermined cost of 5 year re-bid that occurred in FY 18.  
In addition, includes minimal cost for maintenance of the "Way Finding" sign located at El Cajon Blvd & 30th Street that will be paid under "extra labor" as needed.
- (3) In FY 18, this landscape project will be accelerated to completion instead of finishing in phases.
- (4) \$5,000 will continue to be allocated annually towards the Switzer CIP and will be held in the "operating" fund rather than the CIP until a significant amount is accumulated for transfer to the project.
- (5) An energy cost increase is projected in FY 18 due to the additional twinkle lights on University Avenue.
- (6) An increase to water costs is projected in FY 18 due to the plant replacement project in the medians.