

**READY FOR DISTRIBUTION**

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

**DRAFT #1 10/26/2018**

**Community Budget Mtg: Tues., Nov. 13, 2018 @ 5:00 p.m.**

SAP Account	Program Element/Description	FY 2018 Final Adopted	FY 2018 Unaudited Actuals	FY 2019 Final Adopted	FY 2019 Estimate	FY 2020 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)	\$5,000.00	\$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
511107	Small Tools	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
	<b>Total Supplies</b>	<b>\$10,370.00</b>	<b>\$0.00</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)	\$50,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00
512059A	Misc. Prof./Tech. Serv. (Elect. Repair/maint. of solar light replacements for North Park and The Boulevard signs, & other misc. elect. jobs)	\$30,000.00	\$24,090.85	\$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	\$41,849.16	\$75,000.00	\$75,000.00	\$100,000.00
512059C	Misc. Prof./Tech. Serv. (Tile and Concrete repair)	\$5,000.00	\$4,383.45	\$10,000.00	\$10,000.00	\$10,000.00
512059D	Misc. Prof./Tech. Serv. (Anne Mudge project located at University & Boundary: Anti graffiti coating,painting/stain - one 1 time project completed in FY19)	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
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)	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
512059G	Misc. Prof./Tech. Serv. - North Park (Sign Repaint and Repair)	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
512134A	Landscaping Services - Routine (Urban Corps of SD; PA4600003150; Expires 11/6/2022)	\$248,673.00	\$194,713.18	\$192,480.54	\$204,315.48	\$214,531.25
512134B	Landscaping Services - Median Enhancement (Irrigation upgrades/repairs & plant material -FY18 includes \$1,000 for Smart Controller install).	\$21,000.00	\$19,966.78	\$10,000.00	\$10,000.00	\$5,000.00
512142	Other Non-Personnel Expense (CIP Annual Allocation for Switzer Project S10054 - Accumulate in operating fund rather than CIP for FY17 thru FY20)	\$5,000.00	\$0.00	\$15,000.00	\$0.00	\$20,000.00
512197	Tree Services & Other Related Services (includes Arborist Services and Tree Planting Services)	\$15,000.00	\$14,865.84	\$20,000.00	\$20,000.00	\$20,000.00
	<b>Total Services</b>	<b>\$447,673.00</b>	<b>\$299,869.26</b>	<b>\$462,480.54</b>	<b>\$384,315.48</b>	<b>\$509,531.25</b>
<b>Utilites</b>						
514100	Electric Services	\$4,909.00	\$5,183.24	\$5,154.00	\$5,154.00	\$5,154.00
514103	Spec Dist St Lighting	\$30,417.00	\$30,104.46	\$34,234.00	\$34,234.00	\$34,234.00
514104	Water Serv-Incl Hydr Rent	\$9,783.00	\$13,334.65	\$14,098.00	\$14,098.00	\$13,868.00
514105	Sewer Service Charge (Storm Drain)	\$118.00	\$124.82	\$130.00	\$130.00	\$130.00
	<b>Total Utilities</b>	<b>\$45,227.00</b>	<b>\$48,747.17</b>	<b>\$53,616.00</b>	<b>\$53,616.00</b>	<b>\$53,386.00</b>
<b>Other</b>						
516024A	Special Districts Administration	\$39,538.00	\$39,538.00	\$39,538.00	\$39,538.00	\$39,538.00
516024B	Vehicle Usage & Assignment	\$4,499.00	\$4,499.00	\$4,672.00	\$4,672.00	\$4,812.00
516024C	GMM - Labor & Fringe	\$57,967.00	\$57,967.00	\$63,766.00	\$63,766.00	\$65,679.00
	<b>Total Other</b>	<b>\$102,004.00</b>	<b>\$102,004.00</b>	<b>\$107,976.00</b>	<b>\$107,976.00</b>	<b>\$110,029.00</b>
	<b>Total Costs / Appropriations:</b>	<b>\$605,274.00</b>	<b>\$450,620.43</b>	<b>\$634,442.54</b>	<b>\$556,277.48</b>	<b>\$683,316.25</b>
512133	<b>Fund Balance - Contingency Reserve</b>	<b>\$121,006.00</b>	<b>\$0.00</b>	<b>\$255,544.00</b>	<b>\$0.00</b>	<b>\$212,800.00</b>
	<b>GRAND TOTAL</b>	<b>\$726,280.00</b>	<b>\$450,620.43</b>	<b>\$889,986.54</b>	<b>\$556,277.48</b>	<b>\$896,116.25</b>

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SAP Account	Program Element/Description	FY 2018 Final Adopted	FY 2018 Unaudited Actuals	FY 2019 Final Adopted	FY 2019 Estimate	FY 2020 Proposed
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REVENUE	Income:					
411005	Real & Secured Personal - CY	\$433,354.00	\$417,841.14	\$441,692.00	\$446,818.00	\$455,754.00
411009	Delinquent Secured Property Taxes	\$0.00	\$2,643.38	\$0.00	\$0.00	\$0.00
411011	Delinq Unsecured - Penalties & Interest	\$0.00	\$693.95	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$345.74	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$15,149.48	\$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	(\$693.95)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$1,000.00	\$6,677.13	\$4,000.00	\$5,800.00	\$3,000.00
422170	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund))	\$17,017.00	\$17,017.00	\$17,337.00	\$17,337.00	\$17,337.00
422217	Tree Damage Recovery	\$0.00	-0.02	\$0.00	\$0.00	\$0.00
423001	Expenditure Refund of Prior Year	\$0.00	\$1,322.87	\$0.00	\$0.00	\$0.00
423022	Reimb Private Source - From North Park Main Street - Electrical charges for the twinkle lights	\$0.00	\$139.69	\$0.00	\$0.00	\$0.00
424088A	Transfers Between Funds/Depts. (General Benefit Offset = 7.2%)	\$36,819.00	\$36,819.00	\$31,173.00	\$31,173.00	\$31,173.00
424088C	Transfers from Other (CIP funds closed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Revenue:</b>	<b>\$488,190.00</b>	<b>\$497,955.41</b>	<b>\$494,202.00</b>	<b>\$501,128.00</b>	<b>\$507,264.00</b>

<b>MAD OPERATING FUND BALANCE AND CALCULATION</b>						
	MAD Operating Beginning Fund Balance	\$399,161.73	\$399,161.73	\$444,001.87	\$444,001.87	\$388,852.39
	+ Unrealized Gain/Loss	\$0.00	(\$2,494.84)	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$488,190.00	\$497,955.41	\$494,202.00	\$501,128.00	\$507,264.00
	- Total Expenditures	\$605,274.00	\$450,620.43	\$634,442.54	\$556,277.48	\$683,316.25
	<b>= MAD Closing Operating Fund Balance</b>	<b>\$282,077.73</b>	<b>\$444,001.87</b>	<b>\$303,761.33</b>	<b>\$388,852.39</b>	<b>\$212,800.14</b>

	Change in Fund Balance (Decrease)	(\$117,084.00)	\$44,840.14	(\$140,240.54)	(\$55,149.48)	(\$176,052.25)
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<b>TARGET FUND BALANCE</b>						
	10% of Operating Expenditures (Min)	\$60,527.00	\$45,062.00	\$63,444.00	\$55,628.00	\$68,332.00
	Six Months of Operating Expenditures (Max)	\$302,637.00	\$225,310.00	\$317,221.00	\$278,139.00	\$341,658.00

<b>ANNUAL ASSESSMENT RATE AND EBU CALCU</b>						
		Estimated 2% CPI	Actual 1.96% CPI	Estimated 2% CPI	Estimated 2.76% CPI	Estimated 2% CPI
	Assessment Rate per EBU	\$23.68	\$24.14	\$24.62	\$24.80	\$25.30
	EBUs	17,941.59	17,938.34	17,938.34	18,016.84	18,016.84
	<b>Total Assessment Revenue</b>	<b>\$424,856.85</b>	<b>\$433,031.53</b>	<b>\$441,641.93</b>	<b>\$446,817.63</b>	<b>\$455,753.98</b>

<b>MAXIMUM AUTHORIZED ASSESSMENT RATE</b>						
		Estimated 2% CPI	Actual 1.96% CPI	Estimated 2% CPI	Estimated 2.76% CPI	Estimated 2% CPI
	Assessment Rate per EBU	\$24.15	\$24.14	\$24.62	\$24.81	\$25.31
	EBUs	17,941.59	17,938.34	17,938.34	18,016.84	18,016.84
	<b>Total Assessment Revenue</b>	<b>\$433,353.99</b>	<b>\$433,031.53</b>	<b>\$441,641.93</b>	<b>\$446,997.80</b>	<b>\$455,937.76</b>

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<b>INFLATION FACTOR</b>						
Consumer Price Index-All Urban Consumers (CPI-U) - ACTUAL			1.96%	pending	2.76%	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 FY 2020 budget included a 5% increase over the landscape contract (5 year). 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) This landscape project has been accelerated to completion in FY 19 - FY 20.
- (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.