

**Open Space Division - Maintenance Assessment District
Budget Worksheet
North Park MAD**

REVISED DRAFT 11/14/2019

Community Budget Mtg: Tues., Nov. 12, 2019 @ 5:00 p.m.

READY FOR DISTRIBUTION

Fund 200063 / Cost Center 1714151625

| SAP Account | Program Element/Description | FY 2019 Final Adopted | FY 2019 Unaudited Actuals | FY 2020 Final Adopted | FY 2020 Estimate | FY 2021 Proposed |
|------------------|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | Budgeted Position - Ground Maintenance Manager | 0.50 40 hours bi-weekly | 0.50 40 hours bi-weekly | 0.50 40 hours bi-weekly | 0.50 40 hours bi-weekly | 0.50 40 hours bi-weekly |
| EXPENSES | | | | | | |
| Supplies | | | | | | |
| 511029 | Trash Containers (Includes steel replacement liners PLUS as-needed repair/maintenance) | \$5,000.00 | \$1,150.77 | \$5,000.00 | \$5,000.00 | \$10,000.00 |
| 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) https://www.sandiego.gov/street-div/services/roadways/sidewalk | \$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 |
| | Total Supplies | \$10,370.00 | \$1,150.77 | \$10,370.00 | \$10,370.00 | \$15,370.00 |
| Services | | | | | | |
| 512034 | Engineering Service -Reballot (Earmark for future reballot) | \$75,000.00 | \$0.00 | \$75,000.00 | \$0.00 | \$100,000.00 |
| 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 | \$23,215.30 | \$30,000.00 | \$30,000.00 | \$30,000.00 |
| 512059B | Misc. Prof./Tech. Serv. - Power washing | \$75,000.00 | \$41,835.70 | \$100,000.00 | \$100,000.00 | \$115,000.00 |
| 512059C | Misc. Prof./Tech. Serv. (Tile and Concrete repair) | \$10,000.00 | \$4,440.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 512059D | Misc. Prof./Tech Serv. (Anne Mudge project located at University & Boundary: FY19 Expense - Anti graffiti coating,painting/stain - one time project. FY21 \$10,000 budget for Uplighting Replacement | \$10,000.00 | \$4,044.37 | \$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 (Sign Maintenance - Repaint and Repair) | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 512059G | Misc. Prof/Tech. Serv. - North Park (Sign Maintenance - Repaint and Repair) | \$0.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$0.00 |
| 512134A | Landscaping Services - Routine (Urban Corps; PA4600003150; Expires 11/6/2022) FY20 Est = PO/FY21 + 5% | \$192,480.54 | \$174,398.50 | \$214,531.25 | \$183,316.00 | \$192,482.00 |
| 512134B | Landscaping Services - Median Enhancement (Irrigation upgrades/repairs & plant material) | \$10,000.00 | \$478.66 | \$5,000.00 | \$5,000.00 | \$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 FY21) | \$15,000.00 | \$0.00 | \$20,000.00 | \$0.00 | \$25,000.00 |
| 512197 | Tree Services & Other Related Services (includes Arborist Services and Tree Planting Services) | \$20,000.00 | \$14,862.40 | \$20,000.00 | \$20,000.00 | \$30,000.00 |
| | Total Services | \$462,480.54 | \$263,274.93 | \$509,531.00 | \$383,316.00 | \$542,482.00 |
| Utilities | | | | | | |
| 514100 | Electric Services | \$5,154.00 | \$6,023.10 | \$5,830.00 | \$5,830.00 | \$6,444.72 |
| 514103 | Spec Dist St Lighting | \$34,234.00 | \$29,750.65 | \$32,213.00 | \$32,213.00 | \$34,467.91 |
| 514104 | Water Serv-Incl Hydr Rent | \$14,098.00 | \$11,007.79 | \$14,452.00 | \$14,452.00 | \$15,463.64 |
| 514105 | Sewer Service Charge (Storm Drain) | \$130.00 | \$112.02 | \$130.00 | \$130.00 | \$139.10 |
| | Total Utilities | \$53,616.00 | \$46,893.56 | \$52,625.00 | \$52,625.00 | \$56,515.37 |

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| Other | | | | | | |
| 516024A | Special Districts Administration | \$39,538.00 | \$39,538.00 | \$39,538.00 | \$39,538.00 | \$39,538.00 |
| 516024B | Vehicle Usage & Assignment | \$4,672.00 | \$4,672.00 | \$4,812.16 | \$4,812.16 | \$4,956.52 |
| 516024C | GMM - Labor & Fringe | \$63,766.00 | \$63,766.00 | \$65,678.98 | \$65,678.98 | \$67,649.35 |
| | Total Other | \$107,976.00 | \$107,976.00 | \$110,029.00 | \$110,029.00 | \$112,144.00 |
| 512132 | UNALLOCATED RESERVE (FUTURE ADDITIONAL LANDSCAPE MAINTENANCE SERVICES) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$60,000.00 |
| | Total Costs / Appropriations: | \$634,442.54 | \$419,295.26 | \$682,555.00 | \$556,340.00 | \$726,511.37 |
| 512133 | Fund Balance - Contingency Reserve | \$255,544.00 | \$0.00 | \$213,512.00 | \$0.00 | \$330,414.00 |
| | GRAND TOTAL | \$889,986.54 | \$419,295.26 | \$896,067.00 | \$556,340.00 | \$1,056,925.37 |

| REVENUE | Income: | | | | | |
|---------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| 411005 | Real & Secured Personal - CY | \$441,692.00 | \$429,525.26 | \$455,826.00 | \$463,385.00 | \$472,837.00 |
| 411009 | Delinquent Secured Property Taxes | \$0.00 | \$1,806.16 | \$0.00 | \$0.00 | \$0.00 |
| 411011 | Delinq Unsecured - Penalties & Interest | \$0.00 | \$504.87 | \$0.00 | \$0.00 | \$0.00 |
| 411028 | Property Taxes - Interest Alloc. | \$0.00 | \$605.33 | \$0.00 | \$0.00 | \$0.00 |
| 412001 | Special Assessments - Non-Taxable Entities | \$0.00 | \$11,037.27 | \$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 | (\$504.87) | \$0.00 | \$0.00 | \$0.00 |
| 418001 | Interest On Pool Invest | \$4,000.00 | \$11,450.76 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 422170 | Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund)) | \$17,337.00 | \$17,337.00 | \$17,865.00 | \$17,865.00 | \$17,865.00 |
| 424088A | Transfers Between Funds/Depts. (General Benefit Offset = 7.2%) | \$31,173.00 | \$31,173.00 | \$31,173.00 | \$31,173.00 | \$31,173.00 |
| | Total Revenue: | \$494,202.00 | \$502,934.78 | \$507,864.00 | \$515,423.00 | \$524,875.00 |

| MAD OPERATING FUND BALANCE AND CALCULATION | | | | | | |
|---|---|-----------------------|---------------------|-----------------------|----------------------|-----------------------|
| | MAD Operating Beginning Fund Balance | \$444,001.87 | \$489,327.51 | \$572,967.03 | \$572,967.03 | \$532,050.03 |
| | + Total Revenue | \$494,202.00 | \$502,934.78 | \$507,864.00 | \$515,423.00 | \$524,875.00 |
| | - Total Expenditures | \$634,442.54 | \$419,295.26 | \$682,555.00 | \$556,340.00 | \$726,511.00 |
| | MAD Closing Operating Fund Balance | \$303,761.33 | \$572,967.03 | \$398,276.03 | \$532,050.03 | \$330,414.03 |
| | Change in Fund Balance (Decrease) | (\$140,240.54) | \$83,639.52 | (\$174,691.00) | (\$40,917.00) | (\$201,636.00) |

| TARGET FUND BALANCE | | | | | | |
|----------------------------|---|--------------|--------------|--------------|--------------|--------------|
| | 10% of Operating Expenditures (Min) | \$63,444.00 | \$41,930.00 | \$68,256.00 | \$55,634.00 | \$72,651.00 |
| | Six Months of Operating Expenditures (Max) | \$317,221.00 | \$209,648.00 | \$341,278.00 | \$278,170.00 | \$363,256.00 |

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

| ANNUAL ASSESSMENT RATE AND EBU CALCULATION | | Estimated 2% CPI | Estimated 2.76% CPI | Estimated 2% CPI | CPI 3.71% | Estimated 2% CPI |
|---|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assessment Rate per EBU | | \$24.62 | \$24.80 | \$25.30 | \$25.72 | \$26.24 |
| EBUs | | 17,938.34 | 18,016.84 | 18,016.84 | 18,016.53 | 18,016.53 |
| Total Assessment Revenue | | \$441,641.93 | \$446,817.63 | \$455,826.05 | \$463,385.15 | \$472,836.62 |

| MAXIMUM AUTHORIZED ASSESSMENT RATE | | Estimated 2% CPI | Estimated 2.76% CPI | Estimated 2% CPI | CPI 3.71% | 2% Estimated |
|---|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assessment Rate per EBU | | \$24.62 | \$24.81 | \$25.31 | \$25.73 | \$26.24 |
| EBUs | | 17,938.34 | 18,016.84 | 18,016.84 | 18,016.53 | 18,016.53 |
| Total Assessment Revenue | | \$441,641.93 | \$446,997.80 | \$456,006.22 | \$463,565.32 | \$472,836.62 |

| INFLATION FACTOR | | | | | |
|--|--|-------|-------|-------|---------|
| Consumer Price Index-All Urban Consumers (CPI-U) - ACTUAL | | | 2.76% | | 3.71% |
| Consumer Price Index - AER Authorized?: YES | | | | | pending |
| Consumer Price Index - Additional Percentage Allowed per AER: NO | | | | | |
| "Estimated" CPI Applied to "Proposed Budget" | | 2.00% | | 2.00% | 2.00% |

| BUDGET ALLOCATED TO RE-BALLOT | |
|--------------------------------------|------------------|
| FY2017 | \$30,000 |
| FY2018 | \$20,000 |
| FY2019 | \$25,000 |
| FY2020 | \$25,000 |
| TOTAL FY2021 | \$100,000 |