

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

DRAFT #2 12/11/2020

READY FOR RE-DISTRIBUTION

Budget Presentation: November 9, 2020 @ 6:00 PM

SAP Account	Program Element/Description	FY 2020 Final Adopted	FY 2020 Unaudited Actuals	FY 2021 Final Adopted	FY 2021 Estimate	FY 2022 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	\$0.00	\$10,000.00	\$10,000.00	\$15,000.00
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	\$15,000.00
511107	Small Tools	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
	Total Supplies	\$10,370.00	\$0.00	\$15,370.00	\$15,370.00	\$30,370.00
Services						
512034	Engineering Service -Reballot (Earmark for future reballot)	\$75,000.00	\$0.00	\$100,000.00	\$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	\$20,256.17	\$30,000.00	\$30,000.00	\$25,000.00
512059B	Misc. Prof./Tech. Serv. - Power washing	\$75,000.00	\$49,025.00	\$115,000.00	\$115,000.00	\$115,000.00
512059C	Misc. Prof./Tech. Serv. (Tile and Concrete repair)	\$10,000.00	\$0.00	\$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. Resealing of wood & replacement of electric pedestal.	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$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	\$1,179.12	\$5,000.00	\$5,000.00	\$5,000.00
512059G	Misc. Prof/Tech. Serv. - North Park (Sign Maintenance - Repaint and Repair)	\$0.00	\$8,220.00	\$0.00	\$0.00	\$0.00
512059H	Misc. Prof/Tech. Serv. (Sidewalk cut out for new trees)	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
512134A	Landscaping Services - Routine (Urban Corps; PA4600003150; Expires 11/6/2022) FY20 Est = PO/FY21 + 5%	\$192,480.54	\$169,126.24	\$192,482.00	\$220,858.80	\$231,902.00
512134B	Landscaping Services - Proposed Additional Person to possibly be added to the landscape contract.	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
512134C	Landscaping Services - Median Enhancement (Irrigation upgrades/repairs & plant material)	\$10,000.00	\$2,813.71	\$5,000.00	\$5,000.00	\$5,000.00
512142	Other Non-Personnel Expense - (CIP Annual Allocation for Switzer Project S10054 - Annual Allocation \$5,000). Accumulate in MAD operating fund rather than CIP for FY17 thru FY22)	\$15,000.00	\$0.00	\$25,000.00	\$0.00	\$30,000.00
512197	Tree Services & Other Related Services (includes Arborist Services and Tree Planting Services)	\$20,000.00	\$16,640.00	\$30,000.00	\$30,000.00	\$30,000.00
	Total Services	\$462,480.54	\$267,260.24	\$542,482.00	\$445,859.00	\$651,902.00

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Utilities						
514100	Electric Services	\$5,154.00	\$5,127.89	\$6,445.00	\$6,238.00	\$6,612.00
514103	Spec Dist St Lighting	\$34,234.00	\$26,349.76	\$31,883.00	\$31,883.00	\$33,796.00
514104	Water Serv-Incl Hydr Rent	\$14,098.00	\$10,354.44	\$11,978.00	\$11,978.00	\$12,697.00
514105	Sewer Service Charge (Storm Drain)	\$130.00	\$106.64	\$113.00	\$113.00	\$120.00
	Total Utilities	\$53,616.00	\$41,938.73	\$50,419.00	\$50,212.00	\$53,225.00
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	\$4,812.00	\$4,957.00	\$4,956.00	\$5,309.00
516024C	GMM - Labor & Fringe	\$63,766.00	\$65,679.00	\$67,649.00	\$67,649.00	\$69,035.00
	Total Other	\$107,976.00	\$110,029.00	\$112,144.00	\$112,143.00	\$113,882.00
512132	UNALLOCATED RESERVE (Future Unidentified Needs)	\$0.00	\$0.00	\$60,000.00	\$0.00	\$20,000.00
	Total Costs / Appropriations:	\$634,442.54	\$419,227.97	\$780,415.00	\$623,584.00	\$869,379.00
512133	Fund Balance - Contingency Reserve	\$255,544.00		\$269,728.00		\$239,930.00
	GRAND TOTAL	\$889,986.54	\$419,227.97	\$1,050,143.00	\$893,312.00	\$1,109,309.00

REVENUE	Income:	FY 2020 Final Adopted	FY 2020 Unaudited Actuals	FY 2021 Final Adopted	FY 2021 Estimate	FY 2022 Proposed
411005	Real & Secured Personal - CY	\$441,692.00	\$443,645.87	\$472,837.00	\$472,393.00	\$482,025.00
411009	Delinquent Secured Property Taxes	\$0.00	\$3,786.60	\$0.00	\$0.00	\$0.00
411011	Delinq Unsecured - Penalties & Interest	\$0.00	\$740.41	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$683.50	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$9,961.11	\$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	(\$740.41)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$4,000.00	\$15,581.84	\$3,000.00	\$300.00	\$3,000.00
422170	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund)	\$17,337.00	\$17,865.00	\$18,464.00	\$18,464.00	\$18,464.00
424088A	Transfers Between Funds/Depts. (General Benefit Offset = 7.2%)	\$31,173.00	\$31,357.00	\$29,889.00	\$29,889.00	\$29,889.00
423128	Other Damages Recovered: Tree at 3100 El Cajon Blvd on 9-24-2019/ File No. 23596	\$0.00	\$1,849.06	\$0.00	\$0.00	\$0.00
	Total Revenue:	\$494,202.00	\$524,729.98	\$524,190.00	\$521,046.00	\$533,378.00

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MAD OPERATING FUND BALANCE AND CALCULATION						
	MAD Operating Beginning Fund Balance	\$444,001.87	\$572,967.03	\$532,050.03	\$678,469.04	\$575,931.04
	+ Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$494,202.00	\$524,729.98	\$524,190.00	\$521,046.00	\$533,378.00
	- Total Expenditures	\$634,442.54	\$419,227.97	\$780,415.00	\$623,584.00	\$869,379.00
	MAD Closing Operating Fund Balance	\$303,761.33	\$678,469.04	\$275,825.03	\$575,931.04	\$239,930.04
	Change in Fund Balance (Decrease)	(\$140,240.54)	\$105,502.01	(\$256,225.00)	(\$102,538.00)	(\$336,001.00)

TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$63,444.00	\$41,923.00	\$78,042.00	\$62,358.00	\$86,938.00
	Six Months of Operating Expenditures (Max)	\$317,221.00	\$209,614.00	\$390,208.00	\$311,792.00	\$434,690.00

ANNUAL ASSESSMENT RATE AND EBU CALCULATION						
	Estimated 2% CPI	CPI 3.71%	Estimated 2% CPI	1.93% ACTUAL CPI	INCREASE TO MAX	
Assessment Rate per EBU	\$24.62	\$25.72	\$26.24	\$26.22	\$26.75	
EBUs	17,938.34	18,016.53	18,016.53	18,016.53	18,016.53	
Total Assessment Revenue	\$441,641.93	\$463,385.15	\$472,836.62	\$472,393.42	\$482,025.05	

MAXIMUM AUTHORIZED ASSESSMENT RATE						
	Estimated 2% CPI	CPI 3.71%	2% Estimated	1.93% ACTUAL CPI	Estimated 2% CPI	
Assessment Rate per EBU	\$24.62	\$25.73	\$26.24	\$26.23	\$26.75	
EBUs	17,938.34	18,016.53	18,016.53	18,016.53	18,016.53	
Total Assessment Revenue	\$441,641.93	\$463,565.32	\$472,836.62	\$472,573.58	\$482,025.05	

INFLATION FACTOR						
Consumer Price Index-All Urban Consumers (CPI-U) - ACTUAL		3.71%		1.93%	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%	