

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

FINAL DRAFT #1 10/07/2021

Ready for Distribution

Community Budget Meeting: November 8, 2021 @ 6 p.m.

SAP Account	Program Element/Description	FY 2021 Final Adopted	FY 2021 Unaudited Actuals	FY 2022 Final Adopted	FY 2022 Estimate	FY 2023 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)	\$10,000.00	\$8,986.35	\$15,000.00	\$15,000.00	\$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	\$30,000.00	\$30,000.00	\$30,000.00
511107	Small Tools	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
	Total Supplies	\$15,370.00	\$8,986.35	\$45,370.00	\$45,370.00	\$45,370.00
Services						
512034	Engineering Service -Reballot (Earmark for future reballot)	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00
512059A	jobs)	\$30,000.00	\$22,126.76	\$25,000.00	\$25,000.00	\$25,000.00
512059B	Misc. Prof./Tech. Serv. - Power washing	\$115,000.00	\$41,500.00	\$115,000.00	\$71,920.00	\$100,000.00
512059C	Misc. Prof./Tech. Serv. (Tile and Concrete repair)	\$10,000.00	\$4,920.00	\$30,000.00	\$30,000.00	\$15,000.00
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	\$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	\$0.00	\$0.00	\$0.00
512059H	Misc. Prof/Tech. Serv. (Sidewalk cut out for new trees)	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
512134A	Landscaping Services - Routine (Urban Corps; PA4600003150; Expires 11/6/2022)	\$192,482.00	\$213,558.67	\$231,902.00	\$228,484.00	\$300,000.00
512134B	Landscaping Services - Proposed Additional Person to possibly be added to the landscape contract.	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00
512134C	Landscaping Services - Median Enhancement (Irrigation upgrades/repairs & plant material)	\$5,000.00	\$4,044.94	\$5,000.00	\$5,000.00	\$5,000.00
512142	MAD operating fund rather than CIP for FY17 thru FY22. (In FY22, Advisory Group requested budget of \$60K - pending legal opinion)	\$25,000.00	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00
512197	Tree Services & Other Related Services (includes Arborist Services and Tree Planting Services)	\$30,000.00	\$13,840.00	\$30,000.00	\$30,000.00	\$30,000.00
	Total Services	\$542,482.00	\$299,990.37	\$701,902.00	\$495,404.00	\$680,000.00

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Utilities						
514100	Electric Services	\$6,445.00	\$4,383.43	\$5,594.00	\$5,594.00	\$5,930.00
514103	Spec Dist St Lighting	\$31,883.00	\$28,592.45	\$32,878.00	\$32,878.00	\$34,851.00
514104	Water Serv-Incl Hydr Rent	\$11,978.00	\$11,931.69	\$9,153.00	\$9,153.00	\$12,648.00
514105	Sewer Service Charge (Storm Drain)	\$113.00	\$113.07	\$111.00	\$111.00	\$120.00
	Total Utilities	\$50,419.00	\$45,020.64	\$47,736.00	\$47,736.00	\$53,549.00
Other						
516024A	Special Districts Administration	\$39,538.00	\$39,539.00	\$39,538.00	\$39,538.00	\$39,538.00
516024B	Vehicle Usage & Assignment	\$4,957.00	\$4,956.00	\$5,309.00	\$5,309.00	\$5,902.00
516024C	GMM - Labor & Fringe	\$67,649.00	\$67,649.00	\$69,035.00	\$69,035.00	\$72,266.00
	Total Other	\$112,144.00	\$112,144.00	\$113,882.00	\$113,882.00	\$117,706.00
512132	UNALLOCATED RESERVE (Future Unidentified Needs)	\$60,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
	Total Costs / Appropriations:	\$780,415.00	\$466,141.36	\$928,890.00	\$722,392.00	\$916,625.00
512133	Fund Balance - Contingency Reserve	\$269,728.00		\$0.00		
	GRAND TOTAL	\$1,050,143.00	\$466,141.36	\$928,890.00	\$722,392.00	\$916,625.00

REVENUE	Income:	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023
411005	Real & Secured Personal - CY	\$472,837.00	\$456,321.83	\$482,025.00	\$482,025.00	\$496,651.00
411009	Delinquent Secured Property Taxes	\$0.00	\$7,910.25	\$0.00	\$0.00	\$0.00
411011	Delinq Unsecured - Penalties & Interest	\$0.00	\$1,325.01	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$348.12	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$12,735.84	\$0.00	\$0.00	\$0.00
412005	Delinquency-P&IL (Transfer to "Special Districts Delinquency Fund 200506 (Ordinance O-17882, 12/08/1992)")	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$3,000.00	\$13,233.41	\$3,000.00	\$3,000.00	\$3,000.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund))	\$18,464.00	\$18,464.00	\$18,900.00	\$18,900.00	\$18,900.00
422170B	Reimbursable Services Transfers from Other (General Benefit Offset = 7.2%)	\$0.00	\$29,889.00 ⁽¹⁾	\$30,646.00	\$30,646.00	\$30,646.00
424088A	Transfers Between Funds/Depts. (General Benefit Offset = 7.2%)	\$29,889.00	\$0.00	\$0.00	\$0.00	\$0.00
423128	Other Damages Recovered: Tree at 3000 El Cajon Blvd on 9-16-2020/ File No. 25999	\$0.00	\$4,548.12	\$0.00	\$0.00	\$0.00
	Total Revenue:	\$524,190.00	\$544,775.58	\$534,571.00	\$534,571.00	\$549,197.00

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MAD OPERATING FUND BALANCE AND CALCULATION						
	MAD Operating Beginning Fund Balance	\$532,050.03	\$678,469.04	\$578,631.04	\$757,103.26	\$569,282.26
	+ Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$524,190.00	\$544,775.58	\$534,571.00	\$534,571.00	\$549,197.00
	- Total Expenditures	\$780,415.00	\$466,141.36	\$928,890.00	\$722,392.00	\$916,625.00
	= MAD Closing Operating Fund Balance	\$275,825.03	\$757,103.26	\$184,312.04	\$569,282.26	\$201,854.26
	Change in Fund Balance (Decrease)	(\$256,225.00)	\$78,634.22	(\$394,319.00)	(\$187,821.00)	(\$367,428.00)

TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$78,042.00	\$46,614.00	\$92,889.00	\$72,239.00	\$91,663.00
	Six Months of Operating Expenditures (Max)	\$390,208.00	\$233,071.00	\$464,445.00	\$361,196.00	\$458,313.00

ANNUAL ASSESSMENT RATE AND EBU CALCULATION						
		Estimated 2% CPI	1.93% ACTUAL CPI	INCREASE TO MAX	1.70% Actual CPI	INCREASE TO MAX
	Assessment Rate per EBU	\$26.24	\$26.23	\$26.75	\$26.68	\$27.21
	EBUs	18,016.53	18,016.53	18,016.53	18,250.01	18,250.11
	Total Assessment Revenue	\$472,836.62	\$472,393.42	\$482,025.05	\$486,910.27	\$496,651.19

MAXIMUM AUTHORIZED ASSESSMENT RATE						
		2% Estimated	1.93% ACTUAL CPI	Estimated 2% CPI	1.70% ACTUAL CPI	Estimated 2% CPI
	Assessment Rate per EBU	\$26.24	\$26.23	\$26.75	\$26.68	\$27.21
	EBUs	18,016.53	18,016.53	18,016.53	18,250.01	18,250.01
	Total Assessment Revenue	\$472,836.62	\$472,573.58	\$482,025.05	\$486,910.27	\$496,648.47

INFLATION FACTOR						
	Consumer Price Index-All Urban Consumers (CPI-U) - ACTUAL		1.93%		1.70%	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%

(1) In FY 20, it was determined by the Dept. of Finance that the Revenue Account number for the GBO Offset Transfer should be changed from 424088 to 422170.