

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

READY FOR DISTRIBUTION

DRAFT #1 11/07/2022

Community Budget Meeting: Monday, November 14th @ 6 p.m.

SAP Account	Program Element/Description	FY 2022 Final Adopted	FY 2022 Unaudited Actuals	FY 2023 Final Adopted	FY 2023 Estimate	FY 2024 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)	\$15,000.00	\$10,473.30	\$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	\$30,000.00	\$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	\$45,370.00	\$10,473.00	\$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	\$100,000.00	\$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)	\$25,000.00	\$2,842.52	\$25,000.00	\$25,000.00	\$25,000.00
512059B	Misc. Prof./Tech. Serv. - Power washing	\$115,000.00	\$66,600.00	\$100,000.00	\$90,000.00	\$100,000.00
512059C	Misc. Prof./Tech. Serv. (Tile and Concrete repair)	\$30,000.00	\$0.00	\$15,000.00	\$15,000.00	\$20,000.00
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	\$5,130.72	\$10,000.00	\$10,000.00	\$20,000.00
512059E	Misc. Prof./Tech. Serv. (Community I.D. Signage including trash can appliques)	\$20,000.00	\$0.00	\$20,000.00	\$10,000.00	\$5,000.00
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
512059H	Misc. Prof./Tech. Serv. (Sidewalk cut out for new trees)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
512134A	Landscaping Services - Routine (Urban Corps; PA4600003150; Expires 11/6/2022)	\$231,902.00	\$216,742.08	\$300,000.00	\$300,000.00	\$315,000.00
512134B	Landscaping Services - Proposed Additional Person to possibly be added to the landscape contract.	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00
512134C	Landscaping Services - Median Enhancement (Irrigation upgrades/repairs & plant material)	\$5,000.00	\$3,558.02	\$5,000.00	\$5,000.00	\$5,000.00
512142	Other NP Expense - CIP Annual Allocation for Switzer Project S10054. Annual Allocation \$5,000; \$30K accumulated in MAD operating fund rather than CIP for FY17 thru FY22. (In FY22, Advisory Group requested budget of \$60K - pending legal	\$60,000.00	\$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	\$28,795.00	\$30,000.00	\$30,000.00	\$30,000.00
	Total Services	\$701,902.00	\$323,668.00	\$680,000.00	\$660,000.00	\$695,000.00
Utilities						
514100	Electric Services	\$5,594.00	\$4,842.13	\$4,825.00	\$4,825.00	\$5,132.66
514103	Spec Dist St Lighting	\$32,878.00	\$35,849.56	\$28,592.00	\$28,592.00	\$38,000.53
514104	Water Serv-Incl Hydr Rent	\$9,153.00	\$12,674.23	\$12,290.00	\$12,290.00	\$13,434.68
514105	Sewer Service Charge (Storm Drain)	\$111.00	\$114.48	\$103.00	\$103.00	\$121.35
	Total Utilities	\$47,736.00	\$53,480.00	\$45,810.00	\$45,810.00	\$56,689.00

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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	\$5,309.00	\$5,309.00	\$5,902.00	\$5,902.00	\$5,815.00
516024C	GMM - Labor & Fringe	\$69,035.00	\$69,035.00	\$72,266.00	\$72,266.00	\$76,127.00
	Total Other	\$113,882.00	\$113,882.00	\$117,706.00	\$117,706.00	\$121,480.00
512132	UNALLOCATED RESERVE (Future Unidentified Needs)	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
	Total Costs / Appropriations:	\$928,890.00	\$501,503.00	\$908,886.00	\$888,886.00	\$938,539.00
	GRAND TOTAL	\$928,890.00	\$501,503.00	\$908,886.00	\$888,886.00	\$938,539.00

REVENUE	Income:					
411005	Real & Secured Personal - CY	\$482,025.00	\$469,218.53	\$496,651.00	\$496,651.00	\$532,541.00
411009	Delinquent Secured Property Taxes	\$0.00	\$3,866.14	\$0.00	\$0.00	\$0.00
411011	Delinq Unsecured - Penalties & Interest	\$0.00	\$837.74	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$239.76	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$10,804.94	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$3,000.00	\$6,319.04	\$3,000.00	\$3,600.00	\$910.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund)	\$18,900.00	\$18,900.00	\$19,184.00	\$19,184.00	\$19,184.00
422170B	Reimbursable Services Transfers from Other (General Benefit Offset = 7.2%)	\$30,646.00	\$30,646.00	\$37,566.00	\$37,566.00	\$37,566.00
	Total Revenue:	\$534,571.00	\$540,832.00	\$556,401.00	\$557,001.00	\$590,201.00

MAD OPERATING FUND BALANCE AND CALCULATION						
	MAD Operating Beginning Fund Balance	\$578,631.04	\$757,103.26	\$569,282.00	\$796,432.00	\$464,547.00
	Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Revenue	\$534,571.00	\$540,832.00	\$556,401.00	\$557,001.00	\$590,201.00
	Total Expenditures	\$928,890.00	\$501,503.00	\$908,886.00	\$888,886.00	\$938,539.00
	MAD Closing Operating Fund Balance	\$184,312.04	\$796,432.00	\$216,797.00	\$464,547.00	\$116,209.00

	Change in Fund Balance (Decrease)	(\$394,319.00)	\$39,329.00	(\$352,485.00)	(\$331,885.00)	(\$348,338.00)
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$92,889.00	\$50,150.00	\$90,889.00	\$88,889.00	\$93,854.00
	Six Months of Operating Expenditures (Max)	\$464,445.00	\$250,752.00	\$454,443.00	\$444,443.00	\$469,270.00

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ANNUAL ASSESSMENT RATE AND EBU CALCULATION		INCREASE TO MAX	1.70% ACTUAL CPI	INCREASE TO MAX	6.35% ACTUAL CPI	INCREASE TO MAX
Assessment Rate per EBU		\$26.75	\$26.68	\$27.21	\$28.36	\$28.94
EBUs		18,016.53	18,250.01	18,250.11	18,403.21	18,403.21
Total Assessment Revenue		\$482,025.05	\$486,910.27	\$496,651.19	\$521,915.04	\$532,541.05

MAXIMUM AUTHORIZED ASSESSMENT RATE		Estimated 2% CPI	1.70% ACTUAL CPI	Estimated 2% CPI	6.35% ACTUAL CPI	Estimated 2% CPI
Assessment Rate per EBU		\$26.75	\$26.68	\$27.21	\$28.37	\$28.94
EBUs		18,016.53	18,250.01	18,250.01	18,403.21	18,403.21
Total Assessment Revenue		\$482,025.05	\$486,910.27	\$496,648.47	\$522,099.07	\$532,541.05

INFLATION FACTOR						
Consumer Price Index-All Urban Consumers (CPI-U) - ACTUAL			1.70%	PENDING	6.35%	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%

BUDGET ALLOCATED TO RE-BALLOT	
FY 2017	\$30,000
FY2018	\$20,000
FY 2019	\$25,000
FY 2020	\$25,000
FY2021	\$0
TOTAL FY2022	\$100,000