

Open Space Division - Maintenance Assessment District

Budget Worksheet

North Park MAD

Fund 200063 / Cost Center 1714151625

READY FOR DISTRIBUTION

DRAFT #1 10/29/2024

Community Budget Meeting: Monday, November 18th @6:00p.m.

SAP		FY 2024	FY 2024	FY 2025	FY 2025	FY 2026
Account	Program Element/Description	Final Adopted	Unaudited Actuals	Final Adopted	Estimate	Proposed
	Budgeted Position - Ground Maintenance Manager	0.50	0.50	0.50	0.50	0.50
		40 hours bi-weekly	40 hours bi-weekly	40 hours bi-weekly	40 hours bi-weekly	40 hours bi-weekly
<b>EXPENSES</b>						
<b>Supplies</b>						
511029	Trash Containers (Includes steel replacement liners PLUS as-needed repair/maintenance)	\$15,000.00	\$0.00	\$15,000.00	\$7,500.00	\$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
511041	Dry Goods/Wearing Apparel	\$0.00	\$140.27	\$0.00	\$0.00	\$0.00
511084	Paint, Oil, Glass (various spray paint supplies)	\$20.00	\$0.00	\$20.00	\$20.00	\$20.00
511091	Cement and Aggregates	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00
511107	Small Tools	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
	<b>Total Supplies</b>	<b>\$45,370.00</b>	<b>\$140.27</b>	<b>\$45,370.00</b>	<b>\$7,870.00</b>	<b>\$15,370.00</b>
<b>Services</b>						
512034	Engineering Service -Reballot (Earmark for future reballot)	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00
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	\$6,687.02	\$25,000.00	\$25,000.00	\$25,000.00
512059B	Misc. Prof./Tech. Serv. - Power washing	\$100,000.00	\$88,039.32	\$100,000.00	\$88,544.00	\$110,000.00
512059C	Misc. Prof./Tech. Serv. (Tile and Concrete repair)	\$20,000.00	\$16,100.00	\$20,000.00	\$20,000.00	\$50,000.00
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.	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$25,000.00
512059E	Misc. Prof/Tech. Serv. (Community I.D. Signage including trash can appliques)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$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
512059G	Misc. Prof/Tech. Serv. (Sidewalk cut out for new trees)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
512108	Interfund Environmental Serices	\$0.00	\$0.00	\$90.00	\$90.00	\$90.00
512134A	Landscaping Services - Routine (Treebeard Landscape - Interim Annual Quote)	\$315,000.00	\$305,198.22	\$342,320.00	\$334,801.26	\$368,281.39
512134C	Landscaping Services - Median Enhancement (Irrigation upgrades/repairs & plant material)	\$5,000.00	\$0.00	\$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 opinion)	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>
512197	Tree Services & Other Related Services (includes Arborist Services and Tree Planting Services)	\$30,000.00	\$23,809.00	\$30,000.00	\$29,908.00	\$30,000.00
	<b>Total Services</b>	<b>\$715,000.00</b>	<b>\$439,833.56</b>	<b>\$742,410.00</b>	<b>\$723,343.00</b>	<b>\$813,371.00</b>

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<b>Utilities</b>						
514100	Electric Services	\$6,585.00	\$4,851.10	\$6,454.00	\$6,454.00	\$6,841.24
514103	Spec Dist St Lighting	\$48,755.00	\$48,235.30	\$49,185.00	\$49,185.00	\$52,136.10
514104	Water Serv-Incl Hydr Rent	\$12,991.00	\$12,726.72	\$14,514.00	\$14,514.00	\$15,384.84
514105	Sewer Service Charge (Storm Drain)	\$111.00	\$107.92	\$102.00	\$102.00	\$114.40
	<b>Total Utilities</b>	<b>\$68,442.00</b>	<b>\$65,921.04</b>	<b>\$70,255.00</b>	<b>\$70,255.00</b>	<b>\$74,477.00</b>
<b>Other</b>						
516024A	Special Districts Administration	\$39,538.00	\$39,538.00	\$39,538.00	\$39,538.00	\$49,422.50
516024B	Vehicle Usage & Assignment	\$5,815.00	\$5,815.00	\$6,487.00	\$6,487.00	\$7,256.00
516024C	GMM - Labor & Fringe	\$76,127.00	\$76,127.00	\$79,878.00	\$79,878.00	\$87,145.00
	<b>Total Other</b>	<b>\$121,480.00</b>	<b>\$121,480.00</b>	<b>\$125,903.00</b>	<b>\$125,903.00</b>	<b>\$143,824.00</b>
512132	UNALLOCATED RESERVE (Future Unidentified Needs)	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
	<b>Total Costs / Appropriations:</b>	<b>\$970,292.00</b>	<b>\$627,374.87</b>	<b>\$1,003,938.00</b>	<b>\$927,371.00</b>	<b>\$1,067,042.00</b>
	<b>GRAND TOTAL</b>	<b>\$970,292.00</b>	<b>\$627,374.87</b>	<b>\$1,003,938.00</b>	<b>\$927,371.00</b>	<b>\$1,067,042.00</b>

REVENUE	Income:					
411005	Real & Secured Personal - CY	\$532,541.00	\$540,512.23	\$572,505.00	\$572,505.00	\$602,067.00
411009	Delinquent Secured Property Taxes	\$0.00	\$3,544.82	\$0.00	\$0.00	\$0.00
411011	Delinq Unsecured - Penalties & Interest	\$0.00	\$644.84	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$1,423.36	\$0.00	\$0.00	\$0.00
412001	Special Assessments - Non-Taxable Entities	\$0.00	\$15,058.28	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$910.00	\$25,614.30	\$910.00	\$910.00	\$910.00
422170A	Reimbursable Services (Transfers from Other (200118 - Gas Tax Fund)	\$20,772.00	\$20,772.00	\$22,533.00	\$22,533.00	\$22,533.00
422170B	Reimbursable Services Transfers from Other (General Benefit Offset = 7.2%)	\$42,755.00	\$42,755.00	\$52,305.00	\$52,305.00	\$52,305.00
	<b>Total Revenue:</b>	<b>\$596,978.00</b>	<b>\$650,324.83</b>	<b>\$648,253.00</b>	<b>\$648,253.00</b>	<b>\$677,815.00</b>

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<b>MAD OPERATING FUND BALANCE AND CALCULATION</b>						
	MAD Operating Beginning Fund Balance	\$464,547.00	\$803,239.68	\$481,109.37	\$826,189.64	\$547,071.64
	+ Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$596,978.00	\$650,324.83	\$648,253.00	\$648,253.00	\$677,815.00
	- Total Expenditures	\$970,292.00	\$627,374.87	\$1,003,938.00	\$927,371.00	\$1,067,042.00
	MAD Closing Operating Fund Balance	<b>\$91,233.00</b>	<b>\$826,189.64</b>	<b>\$125,424.37</b>	<b>\$547,071.64</b>	<b>\$157,844.64</b>
	Change in Fund Balance (Decrease)	<b>(\$373,314.00)</b>	<b>\$22,949.96</b>	<b>(\$355,685.00)</b>	<b>(\$279,118.00)</b>	<b>(\$389,227.00)</b>
<b>TARGET FUND BALANCE</b>						
	10% of Operating Expenditures (Min)	\$97,029.00	\$62,737.00	\$100,394.00	\$92,737.00	\$106,704.00
	Six Months of Operating Expenditures (Max)	\$485,146.00	\$313,687.00	\$501,969.00	\$463,686.00	\$533,521.00
<b>ANNUAL ASSESSMENT RATE AND EBU CALCULATION</b>						
	Assessment Rate per EBU	INCREASE TO MAX	INCREASE TO MAX	INCREASE TO MAX	INCREASE TO MAX	INCREASE TO MAX
	EBUs	\$28.94	\$30.44	\$31.05	\$31.88	\$32.53
	Total Assessment Revenue	18,403.21	18,438.16	18,438.16	18,508.06	18,508.06
		<b>\$532,541.05</b>	<b>\$561,257.59</b>	<b>\$572,505.00</b>	<b>\$590,037.00</b>	<b>\$602,067.00</b>
<b>MAXIMUM AUTHORIZED ASSESSMENT RATE</b>						
	Assessment Rate per EBU	Estimated 2% CPI	7.29% ACTUAL CPI	Estimated 2% CPI	4.75% ACTUAL CPI	Estimated 2% CPI
	EBUs	\$28.94	\$30.44	\$31.05	\$31.89	\$32.53
	Total Assessment Revenue	18,403.21	18,438.16	18,438.16	18,508.06	18,508.06
		<b>\$532,541.05</b>	<b>\$561,257.59</b>	<b>\$572,483.00</b>	<b>\$590,222.00</b>	<b>\$602,026.00</b>
<b>INFLATION FACTOR</b>						
	Consumer Price Index-All Urban Consumers (CPI-U) - ACTUAL	PENDING	7.29%	PENDING	4.75%	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%

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BUDGET ALLOCATED TO RE-BALLOT	
FY 2017	\$30,000
FY 2018	\$20,000
FY 2019	\$25,000
FY 2020	\$25,000
FY 2021	\$0
FY 2022	\$0
FY 2023	\$0
FY 2024	\$20,000
<b>TOTAL FY2025</b>	<b>\$120,000</b>