

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 Account	Program Element/Description	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026
		Final Adopted	Unaudited Actuals	Final Adopted	Estimate	Proposed
	Budgeted Position - Ground Maintenance Manager	0.50 40 hours bi-weekly				
EXPENSES						
Supplies						
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
	Total Supplies	\$45,370.00	\$140.27	\$45,370.00	\$7,870.00	\$15,370.00
Services						
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. (Annn 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 Services	\$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)	\$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	\$23,809.00	\$30,000.00	\$29,908.00	\$30,000.00
	Total Services	\$715,000.00	\$439,833.56	\$742,410.00	\$723,343.00	\$813,371.00

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Utilities						
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
	Total Utilities	\$68,442.00	\$65,921.04	\$70,255.00	\$70,255.00	\$74,477.00
Other						
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
	Total Other	\$121,480.00	\$121,480.00	\$125,903.00	\$125,903.00	\$143,824.00
512132	UNALLOCATED RESERVE (Future Unidentified Needs)	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
	Total Costs / Appropriations:	\$970,292.00	\$627,374.87	\$1,003,938.00	\$927,371.00	\$1,067,042.00
	GRAND TOTAL	\$970,292.00	\$627,374.87	\$1,003,938.00	\$927,371.00	\$1,067,042.00

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 - Pentalties & 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
	Total Revenue:	\$596,978.00	\$650,324.83	\$648,253.00	\$648,253.00	\$677,815.00

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MAD OPERATING FUND BALANCE AND CALCULATION						
	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	\$91,233.00	\$826,189.64	\$125,424.37	\$547,071.64	\$157,844.64
	Change in Fund Balance (Decrease)	(\$373,314.00)	\$22,949.96	(\$355,685.00)	(\$279,118.00)	(\$389,227.00)
TARGET FUND BALANCE						
	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
ANNUAL ASSESSMENT RATE AND EBU CALCULATION						
	Assessment Rate per EBU	\$28.94	\$30.44	\$31.05	\$31.88	\$32.53
	EBUs	18,403.21	18,438.16	18,438.16	18,508.06	18,508.06
	Total Assessment Revenue	\$532,541.05	\$561,257.59	\$572,505.00	\$590,037.00	\$602,067.00
MAXIMUM AUTHORIZED ASSESSMENT RATE						
	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
		\$532,541.05	\$561,257.59	\$572,483.00	\$590,222.00	\$602,026.00
INFLATION FACTOR						
	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
TOTAL FY2025	\$120,000