

Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2021 (07-01-20 to 06-30-21) Proposed Budget, 02-05-2020 update
Bird Rock Maintenance Assessment District

	FY 2021 Proposed	Explanation
<u>Bird Rock MAD Costs (District Non-Personnel Costs)</u>		
<u>Services</u>		
Supplies		
Office Supplies (code 512066A)	\$ 300.00	Office supplies (paper, envelopes, etc.)
Postage/mailling (code 512066B)	\$ 1,250.00	Postage, mailing
Soil & Conditioner (code 512066C)	\$ 2,000.00	Soil & Conditioner
Garden Nursery Stock (code 512066D)	\$ 15,000.00	Plants
Dry Goods, seasonal supplies (code 512066E)	\$ 7,000.00	Irrigation parts & controllers, erosion control, temporary barriers, trash bags, waste bags, seasonal repairs & supplies
Unclassified Materials and Supplies (code 512066F)	\$ 1,150.00	Miscellaneous supplies
Services		
Insurance (code 512066G)	\$ 5,500.00	Insurance Coverage (CGLI, D&O), CGLI required by City
Photocopy Services, Printing Services (code 512066H)	\$ 2,000.00	Photocopies, printing
Landscape Services, Trash Services (512066I)	\$ 97,000.00	Public landscaping; irrigation maintenance and repair; pruning; tree trimming; dump fees; sidewalk & cross walk sweeping; drain pipe and brow ditch maintenance; trash and animal waste removal
Bird Rock Community Development Corporation -		
Administrative Overhead, Indep. Mgmt Contractor (code 512066J)	\$ 28,000.00	Indep. Management Contractor, Admin. Services + Expenses
Services: Security (512066K)	\$ 1,560.00	Security
Services: Postal Mailbox, Storage (512066L)	\$ 200.00	Postal Mailbox, Storage Services
Accounting, Auditor (512066M)	\$ 6,600.00	Independent Auditor (audit required by City of San Diego)
Accounting/Bookkeeping (512066N)	\$ 1,550.00	Bookkeeping
Accounting/Bookkeeping Software (512066O)	\$ 1,000.00	Bookkeeping software
Professional/Technical Services: Arborist, Tree Pruner (512066P)	\$ 21,000.00	Arborist, additional landscape services
Professional/Technical Services: Guard Rail & Other (512066Q)	\$ 5,000.00	Misc. Contractual Services (paint, rail repair, cleaning, lights, others)
Subtotal Services and Supplies	\$196,110.00	
Utilities: Water / Storm Drain / Electrical (514104, 514006/514105, 514100)	\$ 17,867.00	*Utilities: Water, storm drain, electricity - City Estimate 10/09/19
Special District Administration (City Management Costs) (516024)	\$ 3,500.00	*City Expenses per contract (lesser of 4% Exp. or \$3,500) - City Est
Subtotal Supplies, Services, Utilities, & District Administration	\$217,477.00	
Capital Improvements:		
Unallocated Reserve (code 512132)	\$ 15,000.00	Replenish Unallocated Emergency Reserve to \$15,000 level
TOTAL COSTS	\$232,477.00	
<u>Bird Rock District Revenues</u>		
Annual Assessments	\$164,427.30	Estimated Revenue total possible from FY 2020-2021 Assessment Total 1826.97 EBU x \$90/EBU = estimated assessment revenue
Less delinquent, non payments, or possible rate decrease	\$ -	Less uncollected assessments or decrease due to rate decrease
Interest Earnings	\$ 1,700.00	Estimated Interest earned on carry over from reserves
City Contributions (subject to change)		
Gas Tax Fund	\$ 11,636.00	Estimated contribution from San Diego City Gas Tax Funds
Other City Contribution (General Benefit Offset, 15.5%)	\$ 10,111.00	Estimated other City contribution, General Benefit Offset
Other Damages Recovered (426128)	\$ -	Recovered damages
TOTAL REVENUE	\$187,874.30	Estimated Revenue
Fund Balance - Contingency Reserve (code 512133)	\$ 79,440.00	**Estimate, awaiting updated figures from City
<u>Bird Rock District Reserves</u>		
Beginning Fund Balance	\$ 157,166.00	Balance projected to be carried forward from 2019-2020, Estimate
Unused funds from prior FY budget		Unused funds from FY 19/20 budget - Estimate
Change in Fund Balance	\$ (44,602.70)	Change in Fund Balance (Revenues less Costs), Estimate FY19/20
Year End Operating Reserves	\$112,563.30	Projected reserve at year end Fiscal Year 2021 (June 30, 2021) Reserve is within the required range
Assessment Rate (see note 1), below maximum \$195.02 rate	\$ 90.00	Proposed Assessment Rate (single family home, see note 1) Rate will remain the same
Note #1: Assessment Rate of \$90 is for single family home; for a condominium, the rate is about \$63; for a typical commercial lot, the rate is about \$405 For multi-unit residential properties, the rate is 0.7/unit; duplexes would be 1.4 EBUs or an assessment rate of \$126.		
Target Reserves		
Minimum Reserve: 10% of Operating Budget	\$23,248.00	
Maximum Reserve: Six Months Operating Budget	\$116,239.00	
There are 1320 assessment-paying parcels within the 1476 parcel Bird Rock MAD Map Boundary (1826.97 EBUs)		
A single family home is 1.0 EBU (Equivalent Benefits Unit), a condo is about 0.7 EBU, and a typical commercial lot is about 5 EBUs		
Initial FY 2005 maximum assessment rate = \$90/EBU.		
Consumer Price Index Increase FY 2013 = 5.71%		Maximum authorized assessment rate = \$130.25
Consumer Price Index Increase FY 2014 = 4.55%		Maximum assessment rate = \$136.18
Consumer Price Index Increase FY 2015 = 4.71%		Maximum assessment rate = \$142.59
Consumer Price Index Increase FY 2016 = 4.28%		Maximum assessment rate = \$148.70
Consumer Price Index Increase FY 2017 = 5.45%		Maximum assessment rate = \$156.79
Consumer Price Index Increase FY 2018 = 4.96 %		Maximum assessment rate = \$164.57
Consumer Price Index Increase FY 2019 = 2.76%		Maximum assessment rate = \$174.05
Consumer Price Index Increase FY 2020 = 6.71%		Maximum assessment rate = \$185.73
Consumer Price Index Increase FY 2021 ESTIMATE = 5.00%		Maximum assessment rate = \$195.02