

Park and Recreation Department - Open Space Division			
Maintenance Assessment Districts Program			
Summary of FY 2024 Budget vs FY 2025 Proposed Budget, Update 09-01-23			
Bird Rock Maintenance Assessment District			
	FY 2024	FY 2025	
	Final Adopted	Proposed	Explanation
Bird Rock MAD Costs (District Non-Personnel Costs)			
Services			
Supplies			
Office Supplies (code 512066A)	\$ 500.00	\$ 500.00	Office supplies (paper, envelopes, labels, etc.)
Postage/mailling (code 512066B)	\$ 1,300.00	\$ 2,400.00	Postage, mailing
Soil & Conditioner (code 512066C)	\$ 2,500.00	\$ 2,500.00	Soil & Conditioner
Garden Nursery Stock (code 512066D)	\$ 10,000.00	\$ 10,000.00	Plants
Dry Goods, waste cans, seasonal supplies (code 512066E)	\$ 14,000.00	\$ 14,000.00	Irrigation parts & controllers, erosion control, temporary barriers, waste cans, trash bags, waste bags, seasonal repairs & supplies
Unclassified Materials and Supplies (code 512066F)	\$ 1,500.00	\$ 1,500.00	Miscellaneous supplies, backflow cages/covers
Services			
Insurance (code 512066G)	\$ 5,500.00	\$ 5,500.00	Insurance Coverage (CGLI, D&O), CGLI required by City
Photocopy Services, Printing Services (code 512066H)	\$ 2,000.00	\$ 2,000.00	Photocopies, printing
Landscape Services, Trash Services (code 512066I)	\$125,000.00	\$135,000.00	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)	\$ 30,000.00	\$ 40,000.00	Indep. Management Contractor, Admin. Services + Expenses
Services: Security (512066K)	\$ 1,560.00	\$ 1,650.00	Security
Services: Postal Mailbox, Storage (512066L)	\$ 200.00	\$ 250.00	Postal Mailbox, Storage Services
Accounting, Auditor (512066M)	\$ 7,000.00	\$ 7,500.00	Independent Auditor (audit required by City of San Diego), audit exp.
Accounting/Bookkeeping (512066N)	\$ 1,700.00	\$ 1,700.00	Bookkeeping
Accounting/Bookkeeping Software (512066O)	\$ 2,000.00	\$ 2,000.00	Bookkeeping software
Professional/Tech. Services: Arborist, Irrig., Tree Pruner (512066P)	\$ 20,000.00	\$ 25,000.00	Arborist, irrigation tech., additional landscape services
Professional/Technical Services: Guard Rail & Other (512066Q)	\$ 3,000.00	\$ 5,000.00	Misc. Contractual Services (paint, rail repair, cleaning, regulators, others)
Subtotal Services (Services and Supplies)	\$227,760.00	\$256,500.00	
Special District Administration (City Management Costs) (516024)	\$ 3,500.00	\$ 3,500.00	City Expenses per contract (lesser of 4% Exp. or \$3,500) - City Est.
Subtotal Services and Special District Administration	\$231,260.00	\$260,000.00	
Capital Improvements: Lighting	\$ 15,000.00	\$ 15,000.00	Capital Improvement Lighting, placeholder (1)
Capital Improvements: Signage	\$ 20,000.00	\$ 20,000.00	Capital Improvement Signage placeholder (2)
Subtotal Services, Supplies, Capital Improvements	\$266,260.00	\$295,000.00	
Utilities: Water / Storm Drain / Electrical (514104, 514006/514105, 514100)	\$ 23,449.00	\$ 23,449.00	Utilities: Water, storm drain, electricity - City Estimate
Unallocated Reserve (code 512132) for Services & Supplies	\$ 20,000.00	\$ 20,000.00	Replenish Unallocated Emergency Reserve to \$20,000 level per City 10/04/22
TOTAL COSTS	\$309,709.00	\$338,449.00	
Bird Rock District Revenues			
Annual Assessments	\$182,613.00	\$182,913.00	Estimated Revenue total from Assessment for FY Total 1827.13 EBU x \$100/EBU = estimated assessment revenue
Less delinquent or non payments or decreased contributions			Less uncollected assessments or decreased contributions
Interest Earnings	\$ 1,700.00	\$ 1,700.00	Estimated Interest earned on carry over from reserves
City Contributions (subject to change)			
Gas Tax Fund	\$ 13,091.00	\$ 13,091.00	Estimated contribution from San Diego City Gas Tax Funds
Other City Contribution (General Benefit Offset, 15.5%)	\$ 42,788.00	\$ 42,788.00	Estimated other City contribution, General Benefit Offset
Other Damages Recovered (426128)			Recovered damages
TOTAL REVENUE	\$240,192.00	\$240,292.00	Estimated Revenue
REVENUE less COSTS	\$ (69,517.00)	\$ (98,157.00)	Revenue less Costs (Deficit)
Fund Balance -			
Bird Rock District Reserves			
Beginning Fund Balance	\$172,603.70	\$133,086.70	Estimate, balance projected to be carried forward from prior FY
Estimated Unused Funds	\$ 30,000.00	\$ 30,000.00	Estimate, subject to final income & expense totals for FY
Estimated Change in Fund Balance	\$ (69,517.00)	\$ (98,157.00)	Estimate, change in Fund Balance (Revenue less Costs)
Year End Operating Reserves	\$133,086.70	\$ 64,929.70	Projected reserve at end of Fiscal Year (Estimate) If reserve not within the required range, then rate increase will occur.
Assessment Rate (see note 1), below estimated maximum \$214.86 rate	\$ 100.00	\$ 100.00	Proposed Assessment Rate (single family home, see note) \$100 Rate, estimated subject to City approval
Note: Assessment Rate- single family home is \$100; condominium is about \$70; typical 5.0 EBU commercial lot is about \$500.			
For multi-unit residential properties, the rate is 0.7/unit; duplexes would be 1.4 EBU's or an assessment rate of \$140.			
Target Reserves			
Minimum Reserve: 10% of Expenditures	\$30,970.90	\$33,844.90	
Maximum Reserve: Six Months Expenditures	\$154,754.50	\$169,224.50	
(1), (2) - The capital improvement line items are placeholder amounts only for lighting and signage proposals, the details of which have yet to be determined. Any proposal associated with these line items shall be subject to all required approvals by the community, the BRCC, the City, the MAD, & any related permitting agencies/planning group.			
There are 1320 assessment-paying parcels within the 1476 parcel Bird Rock MAD Map Boundary (1827.13 EBU's)			
A single family home is 1.0 EBU (Equivalent Benefits Unit), a duplex is 1.4 EBU's, a condo is about 0.7 EBU, and a typical commercial lot is about 5 EBU's			
Initial FY 2005 maximum assessment rate = \$90/EBU.			
Consumer Price Index Increase FY 2023 ESTIMATE = 5.00%		Maximum authorized assessment rate = \$214.86	