

## SAMPLE M&S BUDGET #1 – NEW PARK

(additional sample budgets available at <http://osd.lacounty.gov>)

### Los Angeles County Regional Park and Open Space District Prop A M&S Budget - Fiscal Year July 1, 2013 – June 30, 2014

Grantee City of Beautiful Parks  
Project Name Fabulous Park Acquisition and Restoration  
Grant Number 5899-11-9999  
Completion Date 03/05/2012

#### Project Description

Acquisition and development of two lots into a small park, including clearing and filling of the site, installation of an irrigation system, landscaping, restroom, and installation of playground equipment.

#### Maintenance and Servicing Description

New facility, all maintenance and servicing related to the site will be new budget items.

Expense Items		
1	Janitorial Services	2 employees with approximately 350 man hours per year at a cost of \$16.75 per hour, including benefits and 12 percent direct overhead.
2	Gardening and Landscaping Services	2 employees with approximately 350 man hours per year at a cost of \$12.00 per hour, including benefits and 12 percent direct overhead.
3	Equipment - Mower	Hourly rate for use of a mower for the new turf - Approximately 4 hours twice a week at \$5.00 per hour, which includes equipment maintenance, fuel and 8 percent direct overhead.
4	Electricity	To be provided by The Solar Electric Company at the industrial rate of \$0.12 per kWh (average rate, inclusive of other charges).
5	Waste Disposal	Under contract with Dispose and Go Company. Amount shown is contract cost. Contract involves weekly, plus special holiday, trash pick-ups.
6	Water	For use in the fountain and restroom areas, for facilities cleaning and landscape irrigation. Water supply to be provided by The Dry Water District Company.
7	Supplies	Restroom supplies, replacement of small items like sprinkler parts, nuts and bolts of play equipment, etc., including 8 percent direct overhead.
8	Miscellaneous	Expenditures on small items that will not fit in any of the above categories. These are estimated at 7 percent of the total above expenses in this example.

Budget				
		<i>Before</i>	<i>After</i>	<i>Increase</i>
1	Janitorial Services	\$0	\$13,132.00	\$13,132.00
2	Gardening & Landscaping Services	\$0	\$9,408.00	\$9,408.00
3	Equipment - Mower	\$0	\$2,246.40	\$2,246.40
4	Electricity	\$0	\$2,000.00	\$2,000.00
5	Waste Disposal	\$0	\$2,400.00	\$2,400.00
6	Water	\$0	\$1,000.00	\$1,000.00
7	Supplies	\$0	\$500.00	\$500.00
8	Miscellaneous	\$0	\$1,440.00	\$1,440.00
	<b>Total</b>			<b>\$32,126.00</b>