

Open Space Division - Maintenance Assessment Districts

Budget Worksheet

Kensington Heights Lighting MAD

Fund 200717 / Cost Center 1714151651

Kensington Heights approved in FY 2015, first year in SAP/PBF FY 2015.

Community Budget Mtg Date: Monday, January 5, 2026 @ 6:30 p.m.

READY FOR DISTRIBUTION

FINAL DRAFT #1 11/05/2025

SAP Account	Program Element/Description	FISCAL YEAR 2025		FISCAL YEAR 2026		FISCAL YEAR 2027	
		FY 2025 Final Adopted	FY 2025 Unaudited Actuals	FY 2026 Final Adopted	FY 2026 Estimate	FY 2027 Proposed	
EXPENSES	Budget Positions - Grounds Maintenance Manager	0.03565	0.03565	0.03565	0.03565	0.03565	0.03565
Supplies							
511072	Lighting Fixtures and Supplies	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	Total Supplies	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Services							
512114	City Services Billed - Maintenance, Inspection, Repair, Bulb Replacement Costs	\$19,650.00	\$0.00	\$19,650.00	\$19,650.00	\$19,650.00	\$19,650.00
512142	Other Non-Personnel Expense - <i>MOVED TO G/L 512132</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Services	\$19,650.00	\$0.00	\$19,650.00	\$19,650.00	\$19,650.00	\$19,650.00
Utilities							
514100	Electrical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
514103	Spec Dist St Lighting - Energy Cost (all light locations)	\$0.00	\$0.00	\$7,531.00	\$7,531.00	\$7,531.00	\$7,983.00
	Total Utilities	\$0.00	\$0.00	\$7,531.00	\$7,531.00	\$7,531.00	\$7,983.00
Other							
516024A	Special Districts Administration	\$3,500.00	\$3,500.00	\$4,375.00	\$4,375.00	\$4,813.00	\$4,813.00
516024B	Vehicle Usage & Assignment	\$462.00	\$462.00	\$517.00	\$673.00	\$674.00	\$674.00
516024C	GMM Salary & Fringe	\$5,695.00	\$5,696.00	\$6,213.00	\$7,456.00	\$7,508.00	\$7,508.00
	Total Other	\$9,657.00	\$9,658.00	\$11,106.00	\$12,504.00	\$12,995.00	\$12,995.00
512132	UNALLOCATED RESERVE	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00	\$180,000.00	\$180,000.00
	Total Costs / Appropriations:	\$219,307.00	\$9,658.00	\$228,287.00	\$229,685.00	\$230,628.00	
	GRAND TOTAL	\$219,307.00	\$9,658.00	\$228,287.00	\$229,685.00	\$230,628.00	
REVENUE	Income:						
411005	Assessments - Taxable Entities	\$55,512.00	\$56,549.77	\$58,134.00	\$58,580.00	\$59,751.00	
411009	Delinquent Secured Property Taxes	\$0.00	\$566.30	\$0.00	\$0.00	\$0.00	
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$101.50	\$0.00	\$0.00	\$0.00	
411028	Property Taxes - Interest Alloc.	\$0.00	\$134.76	\$0.00	\$0.00	\$0.00	
412005	Delinquency-P&I-LMDs (Transfer to "Special Districts Delinquency Fund 200506 (Ordinance O-17882, 12/08/1992)"	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
418001	Interest On Pool Invest	\$1,000.00	\$17,734.39	\$1,000.00	\$1,000.00	\$1,000.00	
	Total Revenue:	\$56,512.00	\$75,086.72	\$59,134.00	\$59,580.00	\$60,751.00	

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FUND BALANCE CALCULATION							
	Beginning Fund Balance	\$325,795.87	\$367,037.46	\$205,724.46	\$432,466.18	\$262,361.18	
+	Total Revenue	\$56,512.00	\$75,086.72	\$59,134.00	\$59,580.00	\$60,751.00	
-	Total Expenditures	\$219,307.00	\$9,658.00	\$228,287.00	\$229,685.00	\$230,628.00	
=	Closing Fund Balance	\$163,000.87	\$432,466.18	\$36,571.46	\$262,361.18	\$92,484.18	
	Change in Fund Balance (Decrease)	(\$162,795.00)	\$65,428.72	(\$169,153.00)	(\$170,105.00)	(\$169,877.00)	
TARGET FUND BALANCE							
	10% of Operating Expenditures (Min)	\$21,930.70	\$965.80	\$22,828.70	\$22,968.50	\$23,062.80	
	Six Months of Operating Expenditures (Max)	\$109,653.50	\$4,829.00	\$114,143.50	\$114,842.50	\$115,314.00	
ANNUAL ASSESSMENT RATE AND EBU CALCULATION							
	Assessment Rate per EBU	\$115.54	\$118.62	\$120.99	\$121.92	\$124.36	
	EBUs	480.475	480.475	480.475	480.475	480.475	
	Total Assessment Revenue	55,511.87	56,993.94	58,133.82	58,579.51	59,751.10	
MAXIMUM AUTHORIZED ASSESSMENT RATE							
	Assessment Rate per EBU	2% Estimated CPI	Actual 4.75% CPI	2% Estimated CPI	Actual 2.77% CPI	2% Estimated CPI	
		\$115.54	\$118.62	\$120.99	\$121.92	\$124.36	
INFLATION FACTOR							
Consumer Price Index-All Urban Consumers (CPI-U RATE) -- ACTUAL		PENDING	4.75%	PENDING	2.77%	PENDING	
Consumer Price Index AER Authorized? (Yes/No): YES							
Consumer Price Index - Additional Percentage Allowed per AER: NO							
Estimated CPI Applied to "Proposed Budget"		Estimated 2%		Estimated 2%		Estimated 2%	