

Open Space Division - Maintenance Assessment Districts
Budget Worksheet
Kensington Heights Lighting MAD
Fund 200717 / Cost Center 1714151651

READY FOR DISTRIBUTION

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.

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
	Budget Positions - Grounds Maintenance Manager	0.03565	0.03565	0.03565	0.03565	0.03565
EXPENSES						
Supplies						
511072	Lighting Fixtures and Supplies	\$10,000.00	\$0.00	\$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
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
512142	Other Non-Personnel Expense - <i>MOVED TO G/L 512132</i>	\$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
Utilities						
514100	Electrical Services	\$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	\$7,983.00
	Total Utilities	\$0.00	\$0.00	\$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
516024B	Vehicle Usage & Assignment	\$462.00	\$462.00	\$517.00	\$673.00	\$674.00
516024C	GMM Salary & Fringe	\$5,695.00	\$5,696.00	\$6,213.00	\$7,456.00	\$7,508.00
	Total Other	\$9,657.00	\$9,658.00	\$11,106.00	\$12,504.00	\$12,995.00
512132	UNALLOCATED RESERVE	\$180,000.00	\$0.00	\$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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			FISCAL YEAR 2025		FISCAL YEAR 2026		FISCAL YEAR 2027
SAP			FY 2025	FY 2025	FY 2026	FY 2026	FY 2027
Account		Program Element/Description	Final Adopted	Unaudited Actuals	Final Adopted	Estimate	Proposed
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							
			Increase to Max. Auth.	Increase to Max. Auth.	Increase to Max. Auth.	Increase to Max. Auth.	Increase to Max. Auth.
		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							
			2% Estimated CPI	Actual 4.75% CPI	2% Estimated CPI	Actual 2.77% CPI	2% Estimated CPI
		Assessment Rate per EBU	\$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%