

Open Space Division - Maintenance Assessment Districts

Budget Worksheet

Kensington Park North Lighting MAD

Fund 200719 / Cost Center 1714151653

Kensington Park North Lighting 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
	Budget Positions - Ground Maintenance Manager	0.01472	0.01472	0.01472	0.01472	0.01472
EXPENSES						
Services						
512114	City Services Billed - Maintenance, Inspection, Repair, Bulb Replacement Costs	\$2,868.00	\$0.00	\$2,868.00	\$2,868.00	\$2,868.00
512142	Other Non-Personnel Expense - MOVED TO G/L 512132	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Services	\$2,868.00	\$0.00	\$2,868.00	\$2,868.00	\$2,868.00
Utilities						
514103	Spec Dist St Lighting - Energy Cost (all light locations)	\$0.00	\$0.00	\$297.00	\$297.00	\$315.00
	Total Utilities	\$0.00	\$0.00	\$297.00	\$297.00	\$315.00
Other						
516024A	Special Districts Administration	\$3,500.00	\$3,500.00	\$4,375.00	\$4,375.00	\$4,813.00
516024B	Vehicle Usage & Assignment	\$191.00	\$191.00	\$214.00	\$278.00	\$278.00
516024C	GMM - Salary & Fringe	\$2,352.00	\$2,352.00	\$2,566.00	\$3,079.00	\$3,100.00
	Total Other	\$6,043.00	\$6,043.00	\$7,154.00	\$7,731.00	\$8,191.00
512132	UNALLOCATED RESERVE	\$105,000.00	\$0.00	\$105,000.00	\$0.00	\$85,000.00
	Total Costs / Appropriations:	\$113,911.00	\$6,043.00	\$115,319.00	\$10,896.00	\$96,374.00
	GRAND TOTAL	\$113,911.00	\$6,043.00	\$115,319.00	\$10,896.00	\$96,374.00
REVENUE	Income:					
411005	Assessments - Taxable Entities	\$23,374.00	\$23,214.04	\$1,998.00	\$1,998.00	\$1,998.00
411009	Delinquent Secured Property Taxes	\$0.00	\$222.30	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$25.53	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$54.92	\$0.00	\$0.00	\$0.00
412001	Special Assessments (City Coll) - Non-Taxable Entities	\$0.00	\$0.00	\$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	\$7,933.47	\$1,000.00	\$1,000.00	\$1,000.00
422170	Reimbursable Services - (General Benefit Offset = 4.6%)	\$297.00	\$297.00	\$283.00	\$283.00	\$283.00
	Total Revenue:	\$24,671.00	\$31,747.26	\$3,281.00	\$3,281.00	\$3,281.00

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FUND BALANCE CALCULATION

Beginning Fund Balance	\$158,098.55	\$165,478.01	\$131,238.01	\$191,182.27	\$183,567.27
+ Total Revenue	\$24,671.00	\$31,747.26	\$3,281.00	\$3,281.00	\$3,281.00
- Total Expenditures	\$113,911.00	\$6,043.00	\$115,319.00	\$10,896.00	\$96,374.00
= Closing Fund Balance	\$68,858.55	\$191,182.27	\$19,200.01	\$183,567.27	\$90,474.27

Change in Fund Balance (Decrease)	(\$89,240.00)	\$25,704.26	(\$112,038.00)	(\$7,615.00)	(\$93,093.00)
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TARGET FUND BALANCE

10% of Operating Expenditures (Min)	\$11,391.10	\$604.30	\$11,531.90	\$1,089.60	\$9,637.40
Six Months of Operating Expenditures (Max)	\$56,955.50	\$3,021.50	\$57,659.50	\$5,448.00	\$48,187.00

ANNUAL ASSESSMENT RATE AND EBU CALCULATION

	Assessment Rate per EBU	EBUs	NO CHANGE	NO CHANGE	Reduced to \$10	Reduced to \$10	No Change
			\$117.00	\$117.00	\$10.00	\$10.00	\$10.00
			199.777	199.777	199.777	199.777	199.777
			\$23,373.91	\$23,373.91	\$1,997.77	\$1,997.77	\$1,997.77

MAXIMUM AUTHORIZED ASSESSMENT RATE

	Assessment Rate per EBU	Estimated CPI 2%	Actual 4.75% CPI	Estimated CPI 2%	Actual 2.77% CPI	Estimated CPI 2%
		\$119.34	\$122.57	\$125.02	\$125.96	\$128.48

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%	Estimated 2%