

**Open Space Division - Maintenance Assessment Districts
Budget Worksheet**

Kensington Heights Lighting - SAP Fund 200717

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

**DRAFT #2 11/28/16
Community Meeting 11/21/2016**

READY FOR DISTRIBUTION

SAP Account	Program Element/Description	FY 2016 Final Adopted	FY 2016 Unaudited Actuals	FY 2017 Final Adopted	FY 2017 Estimate	FY 2018 Proposed
	Budget Positions - Grounds Maintenance Manager	0.00	0.00	0.00	0.00	0.03565
EXPENSES						
Supplies						
511072A	Lighting Fixtures (Union Metal Corp. PO#4500069228 P&R)	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
511072B	Misc. Prof/Tech. Svcs. (Wesco PO# 4500079905 P&R) 3 Empire Light Light Poles with Luminaires	\$0.00	\$0.00	\$0.00	\$19,984.08	\$0.00
	Total Supplies	\$0.00	\$500.00	\$0.00	\$19,984.08	\$0.00
Services						
512114A	City Services Billed - Street Div.: IO #21004040 - Remove old pole and install new pole)	\$0.00	\$0.00	\$0.00	\$12,953.63	\$0.00
512114B	City Services Billed - Street Div.: IO #21004040 - Purchase and install one Empire pole @ Palisades)	\$0.00	\$0.00	\$0.00	\$10,979.23	\$0.00
512114C	City Services Billed - Inspection Costs (all light locations) ⁽¹⁾	\$6,630.00	\$0.00	\$6,630.00	\$6,630.00	\$6,630.00
	Maintenance of Fixtures					
512114D	City Services Billed/Street Div: Bulb Replacement (special benefit light locations)	\$320.00	\$0.00	\$320.00	\$320.00	\$320.00
512114E	City Services Billed/Street Div: Repair of Fixtures, Poles, Paint, etc. (all light locations) ⁽¹⁾	\$3,900.00	\$0.00	\$3,900.00	\$3,900.00	\$3,900.00
512114F	City Services Billed/Street Div: Misc. Wiring Repairs (special benefit light locations)	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
512114G	City Services Billed/Engineering: Major Restoration (all light locations)	\$8,400.00	\$0.00	\$8,400.00	\$8,400.00	\$8,400.00
512142	Other Non-Personnel Expense (Amount Available for CIP or Reserve)	\$20,000.00	\$0.00	\$42,000.00	\$10,000.00	\$65,000.00
	Total Services	\$39,650.00	\$0.00	\$61,650.00	\$53,582.86	\$84,650.00
Utilities						
514103	Spec Dist St Lighting - Energy Cost (all light locations) ⁽¹⁾	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other						
516024A	Special Districts Administration (Mgmt Fund Fee)	\$3,500.00	\$6,840.00 ⁽²⁾	\$3,500.00	\$3,500.00	\$3,500.00
516024B	Vehicle Usage & Assignment	\$0.00	\$0.00	\$0.00	\$0.00	\$369.00
516024C	GMM Salary & Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$4,133.00
	Total Other	\$3,500.00	\$6,840.00	\$3,500.00	\$3,500.00	\$8,002.00
	Total Costs / Appropriations:	\$43,150.00	\$7,340.00	\$65,150.00	\$77,066.94	\$92,652.00
512133	Fund Balance - Contingency Reserve	\$3,783.00	\$0.00	\$7,222.00	\$0.00	\$7,104.00
	GRAND TOTAL	\$46,933.00	\$7,340.00	\$72,372.00	\$77,066.94	\$99,756.00

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REVENUE	Income:					
411005	Assessments - Taxable Entities	\$40,802.00	\$40,513.26	\$42,152.00	\$42,339.00	\$43,186.00
411007	Sec PY - July Onl	\$0.00	\$127.38	\$0.00	\$0.00	\$0.00
411009	Delinquent Secured Property Taxes	\$0.00	\$84.92	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$16.11	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$13.85	\$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	Delinquent Secured - Penalty & Int - LMDs	\$0.00	(\$16.11)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$100.00	\$360.74	\$100.00	\$200.00	\$200.00
	General Fund Services/Contributions					
424088A	Transfers From Other Fund - Inspection (General Benefit Light Locations)	\$5,270.00	\$0.00	\$5,270.00	\$5,270.00	\$5,270.00
424088B	Transfers From Other Fund - Energy (General Benefit Light Locations)	\$2,694.00	\$0.00	\$2,694.00	\$2,694.00	\$2,694.00
424088C	Transfers From Other Fund - Maintenance (General Benefit Baseline)	\$620.00	\$0.00	\$620.00	\$620.00	\$620.00
424088D	Transfer From Other Fund - General Benefit Offset (0%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
424088E	Transfer From Other Fund - Council District 9 Donation (CPPS Funds)	\$0.00	\$21,000.00	\$0.00	\$0.00	\$0.00
	Total Revenue:	\$49,486.00	\$62,100.15	\$50,836.00	\$51,123.00	\$51,970.00

FUND BALANCE CALCULATION						
	Beginning Fund Balance	\$18,700.34	\$18,700.34	\$73,730.16	\$73,730.16	\$47,786.22
	+ Prior Year Encumbrances (Fund Balance)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	+/- Unrealized Loss-Gain/Comptroller Adjustments	\$0.00	\$269.67	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$49,486.00	\$62,100.15	\$50,836.00	\$51,123.00	\$51,970.00
	- Total Expenditures	\$43,150.00	\$7,340.00	\$65,150.00	\$77,066.94	\$92,652.00
	= Closing Fund Balance	\$25,036.34	\$73,730.16	\$59,416.16	\$47,786.22	\$7,104.22

	Change in Fund Balance (Decrease)	\$6,336.00	\$55,029.82	(\$14,314.00)	(\$25,943.94)	(\$40,682.00)
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$4,315.00	\$734.00	\$6,515.00	\$7,706.69	\$9,265.20
	Six Months of Operating Expenditures (Max)	\$21,575.00	\$3,670.00	\$32,575.00	\$38,533.47	\$46,326.00

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ANNUAL ASSESSMENT RATE AND EBU CALCULATION		No Change	No Change	Increased to Max. Auth.	Increased to Max. Auth.	Est. 2% CPI Increase
	Assessment Rate per EBU	\$84.92	\$84.92	\$88.12	\$88.12	\$89.88
	EBUs	480.475	480.475	480.475	480.475	480.475
	Total Assessment Revenue	40,801.94	40,801.94	42,339.46	42,339.46	43,186.25

MAXIMUM AUTHORIZED ASSESSMENT RATE		1.28% CPI Increase	1.28% CPI Increase	2.45% CPI Increase	2.45% CPI Increase	2% Estimated Increase
	Assessment Rate per EBU	\$86.01	\$86.01	\$88.12	\$88.12	\$89.88

INFLATION FACTOR		1.28%	1.28%	2.45%	2.45%	PENDING
	Consumer Price Index-All Urban Consumers (CPI-U RATE) -- ACTUAL					
	Consumer Price Index AER Authorized? (Yes/No): YES					
	Consumer Price Index - Additional Percentage Allowed per AER: NO					
	Estimated CPI Applied to "Proposed Budget"	2.00%	2.00%	2.00%	2.00%	Estimated 2%

⁽¹⁾ A portion of this cost item will be offset by General Fund contribution or in-kind service (see "Revenues" section of the budget).
⁽²⁾ The amount that posted in FY 16 should have been: \$3,500 each year for FY 15 and FY 16 totaling \$7,000. However, only \$6,840 posted in FY 16. In FY 17, Journal Entry #101167605 will post an additional amount of \$160.00 as a correction for a combined total of \$7,000.