

Open Space Division - Maintenance Assessment Districts

Budget Worksheet

Talmadge Park South Lighting - Fund 200721 / Cost Center 1714151655

Talmadge Park South Lighting MAD 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 - Grounds Maintenance Manager	0.01717	0.01717	0.01717	0.01717	0.01717
EXPENSES						
Supplies						
511072	Lighting Fixtures (Hand Hole Covers)	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
	Total Supplies	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
Services						
512114	City Services Billed - Maintenance, Inspection, Repair, Bulb Replacement Costs	\$6,994.00	\$0.00	\$6,994.00	\$6,994.00	\$6,994.00
512142	Other Non-Personnel Expense - <i>MOVED TO G/L 512132</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Services	\$6,994.00	\$0.00	\$6,994.00	\$6,994.00	\$6,994.00
Utilities						
514101	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	\$0.00	\$0.00	\$0.00
	Total Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other						
516024A	Special Districts Administration	\$3,500.00	\$3,500.00	\$4,375.00	\$4,375.00	\$4,813.00
516024B	Vehicle Usage & Assignment	\$223.00	\$223.00	\$249.00	\$324.00	\$325.00
516024C	GMM - Salary & Fringe	\$2,743.00	\$2,743.00	\$2,993.00	\$3,591.00	\$3,616.00
	Total Other	\$6,466.00	\$6,466.00	\$7,617.00	\$8,290.00	\$8,754.00
512132	UNALLOCATED RESERVE	\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00
	Total Costs / Appropriations:	\$82,960.00	\$6,466.00	\$84,111.00	\$84,784.00	\$85,248.00
	GRAND TOTAL	\$82,960.00	\$6,466.00	\$84,111.00	\$84,784.00	\$85,248.00
REVENUE	Income:					
411005	Assessments - Taxable Entities	\$22,588.00	\$23,102.27	\$11,570.00	\$11,570.00	\$11,570.00
411009	Delinquent Secured Property Taxes	\$0.00	\$95.70	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$10.98	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$54.92	\$0.00	\$0.00	\$0.00
412005	Delinquent Secured - Penalty & Int - LMDs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$1,000.00	\$6,557.42	\$1,000.00	\$1,000.00	\$1,000.00
422170	Reimbursable Services - (General Benefit Offset = 2.65%)	\$183.00	\$183.00	\$175.00	\$175.00	\$175.00
	Total Revenue:	\$23,771.00	\$30,004.29	\$12,745.00	\$12,745.00	\$12,745.00

			FISCAL YEAR 2025		FISCAL YEAR 2026		FISCAL YEAR 2027
SAP			FY 2025 Final Adopted	FY 2025 Unaudited Actuals	FY 2026 Final Adopted	FY 2026 Estimate	FY 2027 Proposed
Account	Program Element/Description						
FUND BALANCE CALCULATION							
		Beginning Fund Balance	\$120,183.96	\$135,526.62	\$81,945.62	\$159,064.91	\$87,025.91
	+	Total Revenue	\$23,771.00	\$30,004.29	\$12,745.00	\$12,745.00	\$12,745.00
	-	Total Expenditures	\$82,960.00	\$6,466.00	\$84,111.00	\$84,784.00	\$85,248.00
	=	Closing Fund Balance	\$60,994.96	\$159,064.91	\$10,579.62	\$87,025.91	\$14,522.91
		Change in Fund Balance (Decrease)	(\$59,189.00)	\$23,538.29	(\$71,366.00)	(\$72,039.00)	(\$72,503.00)
TARGET FUND BALANCE							
		10% of Operating Expenditures (Min)	\$8,296.00	\$646.60	\$8,411.10	\$8,478.40	\$8,524.80
		Six Months of Operating Expenditures (Max)	\$41,480.00	\$3,233.00	\$42,055.50	\$42,392.00	\$42,624.00
ANNUAL ASSESSMENT RATE AND EBU CALCULATION							
			Increase to Max. Auth.	Increase to Max. Auth.	Reduced to \$50	Reduced to \$50	NO CHANGE
		Assessment Rate per EBU	\$97.61	\$100.24	\$50.00	\$50.00	\$50.00
		EBUs	231.400	231.400	231.400	231.400	231.400
		Total Assessment Revenue	\$22,587.88	\$23,195.54	\$11,570.00	\$11,570.00	\$11,570.00
MAXIMUM AUTHORIZED ASSESSMENT RATE							
			2.00% Est. CPI	Actual 4.75% CPI	2.00% Est. CPI	Actual 2.77% CPI	2.00% Est. CPI
		Assessment Rate per EBU	\$97.61	\$100.25	\$102.26	\$103.02	\$105.08
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%