

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	0.01717
EXPENSES							
Supplies							
511072	Lighting Fixtures (Hand Hole Covers)	\$4,500.00	\$0.00	\$4,500.00	\$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	\$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	\$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	\$0.00
	Total Services	\$6,994.00	\$0.00	\$6,994.00	\$6,994.00	\$6,994.00	\$6,994.00
Utilities							
514101	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	\$0.00	\$0.00	\$0.00	\$0.00
	Total Utilities	\$0.00	\$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	

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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	
Consumer Price Index AER Authorized? (Yes/No): YES						2.77%	
Consumer Price Index - Additional Percentage Allowed per AER: NO		Estimated 2%		Estimated 2%		Estimated 2%	
Estimated CPI Applied to "Proposed Budget"							