

Open Space Division - Maintenance Assessment Districts
Budget Worksheet

Talmadge Park - North Lighting - SAP Fund 200720

Talmadge Park North Lighting approved in FY 2015, first year in SAP/PBF FY 2015.

Community Budget Meeting: Monday, 11/25/2024 @ 6:30 p.m.

READY FOR DISTRIBUTION

FINAL DRAFT#1 11/04/2024

SAP Account	Program Element/Description	FY 2024 Final Adopted	FY 2024 Unaudited Actuals	FY 2025 Final Adopted	FY 2025 Estimate	FY 2026 Proposed
	Budget Positions Grounds Maintenance Manager	0.01064	0.01064	0.01064	0.01064	0.01064
EXPENSES						
Supplies						
511072	Lighting Fixtures	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
	Total Supplies	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
Services						
512114	City Services Billed - Maintenance, Inspection, Repair, Bulb Replacement Costs (combined all)	\$6,837.00	\$0.00	\$6,837.00	\$6,837.00	\$6,837.00
512142	Other Non-Personnel Expense - <i>MOVED TO G/L 512132</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Services	\$6,837.00	\$0.00	\$6,837.00	\$6,837.00	\$6,837.00
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	\$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	\$3,500.00	\$3,500.00	\$4,375.00
516024B	Vehicle Usage & Assignment	\$124.00	\$124.00	\$138.00	\$138.00	\$154.00
516024C	GMM - Salary & Fringe	\$1,620.00	\$1,620.00	\$1,700.00	\$1,700.00	\$1,854.00
	Total Other	\$5,244.00	\$5,244.00	\$5,338.00	\$5,338.00	\$6,384.00
512132	UNALLOCATED RESERVE	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
	Total Costs / Appropriations:	\$33,581.00	\$5,244.00	\$33,675.00	\$33,675.00	\$34,721.00
	GRAND TOTAL	\$33,581.00	\$5,244.00	\$33,675.00	\$33,675.00	\$34,721.00
REVENUE	Income:					
411005	Assessments - Taxable Entities	\$13,728.00	\$14,375.35	\$14,729.00	\$15,127.00	\$15,127.00
411009	Delinquent Secured Property Taxes	\$0.00	\$188.24	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$34.29	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$37.66	\$0.00	\$0.00	\$0.00
412001	Special Assessments (City Coll) - Non-Taxable Entities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$500.00	\$2,004.70	\$500.00	\$500.00	\$500.00
	Total Revenue:	\$14,228.00	\$16,640.24	\$15,229.00	\$15,627.00	\$15,627.00

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SAP				FY 2024		FY 2024		FY 2025		FY 2025		FY 2026	
Account		Program Element/Description		Final Adopted		Unaudited Actuals		Final Adopted		Estimate		Proposed	

FUND BALANCE CALCULATION												
		Beginning Fund Balance		\$52,671.81		\$61,876.72		\$62,523.72		\$73,272.96		\$55,224.96
	+	Total Revenue		\$14,228.00		\$16,640.24		\$15,229.00		\$15,627.00		\$15,627.00
	-	Total Expenditures		\$33,581.00		\$5,244.00		\$33,675.00		\$33,675.00		\$34,721.00
	=	Closing Fund Balance		\$33,318.81		\$73,272.96		\$44,077.72		\$55,224.96		\$36,130.96

		Change in Fund Balance (Decrease)		(\$19,353.00)		\$11,396.24		(\$18,446.00)		(\$18,048.00)		(\$19,094.00)
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TARGET FUND BALANCE												
		10% of Operating Expenditures (Min)		\$3,358.10		\$524.40		\$3,367.50		\$3,367.50		\$3,472.10
		Six Months of Operating Expenditures (Max)		\$16,790.50		\$2,622.00		\$16,837.50		\$16,837.50		\$17,360.50

ANNUAL ASSESSMENT RATE AND EBU CALCULATION				Increase to Max. Auth.	Increase to Max. Auth.	Increase to Max. Auth.	Increase to Max. Auth.	No Change
		Assessment Rate per EBU		\$96.00	\$100.98	\$103.00	\$105.78	\$105.78
		EBUs		143.000	143.000	143.000	143.000	143.000
		Total Assessment Revenue		13,728.34	14,440.14	14,728.94	15,126.54	15,126.54

MAXIMUM AUTHORIZED ASSESSMENT RATE				2.00% Estimated CPI Increase	7.29% ACTUAL	2.00% Estimated CPI Increase	4.75% ACTUAL	2.00% Estimated CPI Increase
		Assessment Rate per EBU		\$96.00	\$100.98	\$103.00	\$105.78	\$107.90

INFLATION FACTOR					
Consumer Price Index-All Urban Consumers (CPI-U RATE) -- ACTUAL			PENDING	7.29%	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%