

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 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	
EXPENSES	Budget Positions Grounds Maintenance Manager	0.01064	0.01064	0.01064	0.01064	0.01064	0.01064
Supplies	Lighting Fixtures	\$1,500.00	\$0.00	\$1,500.00	\$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	\$1,500.00
Services	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	\$6,837.00
	Other Non-Personnel Expense - MOVED TO G/L 512132	\$0.00	\$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	\$6,837.00
Utilities	Electrical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	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	Special Districts Administration	\$3,500.00	\$3,500.00	\$4,375.00	\$4,375.00	\$4,813.00	\$4,813.00
	Vehicle Usage & Assignment	\$138.00	\$138.00	\$154.00	\$201.00	\$201.00	\$201.00
	GMM - Salary & Fringe	\$1,700.00	\$1,700.00	\$1,854.00	\$2,225.00	\$2,241.00	\$2,241.00
	Total Other	\$5,338.00	\$5,338.00	\$6,384.00	\$6,801.00	\$7,255.00	
512132	UNALLOCATED RESERVE	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
	Total Costs / Appropriations:	\$33,675.00	\$5,338.00	\$34,721.00	\$35,138.00	\$35,592.00	
	GRAND TOTAL	\$33,675.00	\$5,338.00	\$34,721.00	\$35,138.00	\$35,592.00	
REVENUE	Income:						
	Assessments - Taxable Entities	\$14,729.00	\$15,112.24	\$5,720.00	\$5,720.00	\$5,720.00	\$5,720.00
	Delinquent Secured Property Taxes	\$0.00	\$50.49	\$0.00	\$0.00	\$0.00	\$0.00
	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$9.57	\$0.00	\$0.00	\$0.00	\$0.00
	Property Taxes - Interest Alloc.	\$0.00	\$35.29	\$0.00	\$0.00	\$0.00	\$0.00
	Special Assessments (City Coll) - Non-Taxable Entities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Interest On Pool Invest	\$500.00	\$3,557.16	\$500.00	\$500.00	\$500.00	\$500.00
	Total Revenue:	\$15,229.00	\$18,764.75	\$6,220.00	\$6,220.00	\$6,220.00	\$6,220.00

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FUND BALANCE CALCULATION							
	Beginning Fund Balance	\$62,523.72	\$73,272.96	\$55,224.96	\$86,699.71	\$57,781.71	
+	Total Revenue	\$15,229.00	\$18,764.75	\$6,220.00	\$6,220.00	\$6,220.00	
-	Total Expenditures	\$33,675.00	\$5,338.00	\$34,721.00	\$35,138.00	\$35,592.00	
=	Closing Fund Balance	\$44,077.72	\$86,699.71	\$26,723.96	\$57,781.71	\$28,409.71	
	Change in Fund Balance (Decrease)	(\$18,446.00)	\$13,426.75	(\$28,501.00)	(\$28,918.00)	(\$29,372.00)	
TARGET FUND BALANCE							
	10% of Operating Expenditures (Min)	\$3,367.50	\$533.80	\$3,472.10	\$3,513.80	\$3,559.20	
	Six Months of Operating Expenditures (Max)	\$16,837.50	\$2,669.00	\$17,360.50	\$17,569.00	\$17,796.00	
ANNUAL ASSESSMENT RATE AND EBU CALCULATION							
	Assessment Rate per EBU	\$103.00	\$105.78	\$40.00	\$40.00	\$40.00	
	EBUs	143.000	143.000	143.000	143.000	143.000	
	Total Assessment Revenue	14,728.94	15,126.54	5,720.00	5,720.00	5,720.00	
MAXIMUM AUTHORIZED ASSESSMENT RATE							
	2.00% Estimated CPI Increase	4.75% ACTUAL	2.00% Estimated CPI Increase	2.77% ACTUAL	2.00% Estimated CPI Increase		
	Assessment Rate per EBU	\$103.00	\$105.78	\$107.90	\$108.71	\$110.88	
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%	