

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

Community Budget Mtg.: Mon, 11/25/19 @ 6:30pm

Talmadge Park - North Lighting - SAP Fund 200720
Talmadge Park North Lighting approved in FY 2015, first year in SAP/PBF FY 2015.

DRAFT 11/08/2019
READY FOR DISTRIBUTION

SAP Account	Program Element/Description	FY 2019 Final Adopted	FY 2019 Unaudited Actuals	FY 2020 Final Adopted	FY 2020 Estimate	FY 2021 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 (FY20 combined all)	\$6,837.00	\$0.00	\$6,837.00	\$6,837.00	\$6,837.00
512142	Other Non-Personnel Expense (amount for CIP or Unallocated Reserve) <i>MOVED TO 512132</i>	\$7,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00
	Total Services	\$13,837.00	\$0.00	\$14,837.00	\$6,837.00	\$6,837.00
Utilities						
514100	Electrical Services	\$5,000.00	\$0.00	\$5,403.00	\$5,403.00	\$0.00
514103	Spec Dist St Lighting - Energy Cost (all light locations)	\$0.00	\$0.00	\$0.00	\$0.00	\$5,781.21
	Total Utilities	\$5,000.00	\$0.00	\$5,403.00	\$5,403.00	\$5,781.21
Other						
516024A	Special Districts Administration	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
516024B	Vehicle Usage & Assignment	\$99.00	\$99.00	\$102.00	\$102.00	\$105.06
516024C	GMM - Salary & Fringe	\$1,357.00	\$1,357.00	\$1,398.00	\$1,398.00	\$1,439.94
	Total Other	\$4,956.00	\$4,956.00	\$5,000.00	\$5,000.00	\$5,045.00
512132	UNALLOCATED RESERVE (AVAILABLE FOR FUTURE CIP)	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
	Total Costs / Appropriations:	\$25,293.00	\$4,956.00	\$26,740.00	\$18,740.00	\$31,163.21
512133	Fund Balance - Contingency Reserve	\$3,880.00	\$0.00	\$4,857.00	\$0.00	\$4,481.00
	GRAND TOTAL	\$29,173.00	\$4,956.00	\$31,597.00	\$18,740.00	\$35,644.21
REVENUE	Income:					
411005	Assessments - Taxable Entities	\$11,570.00	\$11,641.24	\$12,041.00	\$12,089.00	\$12,487.00
411009	Delinquent Secured Property Taxes	\$0.00	\$38.79	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$14.71	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$16.22	\$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	(\$14.71)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$25.00	\$518.60	\$70.00	\$500.00	\$500.00
	Total Revenue:	\$11,595.00	\$12,214.85	\$12,111.00	\$12,589.00	\$12,987.00

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FUND BALANCE CALCULATION						
	Beginning Fund Balance	\$21,413.23	\$21,549.13	\$28,807.98	\$28,807.98	\$22,657.00
	+ Total Revenue	\$11,595.00	\$12,214.85	\$12,111.00	\$12,589.00	\$12,987.00
	- Total Expenditures	\$25,293.00	\$4,956.00	\$26,740.00	\$18,740.00	\$31,163.00
	= Closing Fund Balance	\$7,715.23	\$28,807.98	\$14,178.98	\$22,656.98	\$4,481.00

	Change in Fund Balance (Decrease)	(\$13,698.00)	\$7,258.85	(\$14,629.00)	(\$6,151.00)	(\$18,176.00)
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$2,529.30	\$495.60	\$2,674.00	\$1,874.00	\$3,116.32
	Six Months of Operating Expenditures (Max)	\$12,646.50	\$2,478.00	\$13,370.00	\$9,370.00	\$15,581.61

ANNUAL ASSESSMENT RATE AND EBU CALCULATION						
		Estimated 2% CPI Increase	2.76% CPI Increase	Estimated 2% CPI Increase	FY20 Actual	Estimated 2% CPI Increase
	Assessment Rate per EBU	\$80.68	\$81.28	\$83.97	\$84.30	\$87.08
	EBUs	143.400	143.400	143.400	143.400	143.400
	Total Assessment Revenue	11,569.80	11,655.55	12,041.30	12,088.62	12,486.90

MAXIMUM AUTHORIZED ASSESSMENT RATE						
		2.00% Estimated CPI Increase	2.76% CPI Increase	2.00% Estimated CPI Increase	3.71% Actual	2.00% Estimated CPI Increase
	Assessment Rate per EBU	\$81.71	\$82.32	\$83.97	\$85.37	\$87.08

INFLATION FACTOR						
	Consumer Price Index-All Urban Consumers (CPI-U RATE) -- ACTUAL		2.76%		3.71%	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%