

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

**Community Budget Mtg.: Mon., 11/22/21 @ 6:30pm**

**Talmadge Park - North Lighting - SAP Fund 200720**

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

**FINAL DRAFT#1 10/12/2021**

**READY FOR DISTRIBUTION**

SAP Account	Program Element/Description	FY 2021 Final Adopted	FY 2021 Unaudited Actuals	FY 2022 Final Adopted	FY 2022 Estimate	FY 2023 Proposed
	<b>Budget Positions Grounds Maintenance Manager</b>	<b>0.01064</b>	<b>0.01064</b>	<b>0.01064</b>	<b>0.01064</b>	<b>0.01064</b>
<b>EXPENSES</b>						
<b>Supplies</b>						
511072	Lighting Fixtures	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
	<b>Total Supplies</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>
<b>Services</b>						
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 (available for CIP or Unallocated Reserve) <i>MOVED TO G/L 512132</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Services</b>	<b>\$6,837.00</b>	<b>\$0.00</b>	<b>\$6,837.00</b>	<b>\$6,837.00</b>	<b>\$6,837.00</b>
<b>Utilities</b>						
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
	<b>Total Utilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other</b>						
516024A	Special Districts Administration	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
516024B	Vehicle Usage & Assignment	\$105.00	\$105.00	\$113.00	\$113.00	\$126.00
516024C	GMM - Salary & Fringe	\$1,440.00	\$1,440.00	\$1,469.00	\$1,469.00	\$1,537.00
	<b>Total Other</b>	<b>\$5,045.00</b>	<b>\$5,045.00</b>	<b>\$5,082.00</b>	<b>\$5,082.00</b>	<b>\$5,163.00</b>
<b>512132</b>	<b>UNALLOCATED RESERVE (AVAILABLE FOR FUTURE CIP)</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>
	<b>Total Costs / Appropriations:</b>	<b>\$25,382.00</b>	<b>\$5,045.00</b>	<b>\$33,419.00</b>	<b>\$13,419.00</b>	<b>\$33,500.00</b>
512133	<b>Fund Balance - Contingency Reserve</b>	<b>\$10,262.00</b>		<b>\$0.00</b>		<b>\$0.00</b>
	<b>GRAND TOTAL</b>	<b>\$35,644.00</b>	<b>\$5,045.00</b>	<b>\$33,419.00</b>	<b>\$13,419.00</b>	<b>\$33,500.00</b>
<b>REVENUE</b>	<b>Income:</b>					
411005	Assessments - Taxable Entities	\$12,487.00	\$12,377.34	\$12,728.00	\$12,656.00	\$12,909.00
411009	Delinquent Secured Property Taxes	\$0.00	\$42.15	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$9.24	\$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	\$714.57	\$500.00	\$500.00	\$500.00
	<b>Total Revenue:</b>	<b>\$12,987.00</b>	<b>\$13,143.30</b>	<b>\$13,228.00</b>	<b>\$13,156.00</b>	<b>\$13,409.00</b>

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<b>FUND BALANCE CALCULATION</b>						
	Beginning Fund Balance	\$22,657.00	\$36,627.37	\$24,232.37	\$44,725.67	\$44,462.67
	+ Total Revenue	\$12,987.00	\$13,143.30	\$13,228.00	\$13,156.00	\$13,409.00
	- Total Expenditures	\$25,382.00	\$5,045.00	\$33,419.00	\$13,419.00	\$33,500.00
	= Closing Fund Balance	\$10,262.00	\$44,725.67	\$4,041.37	\$44,462.67	\$24,371.67

	Change in Fund Balance (Decrease)	(\$12,395.00)	\$8,098.30	(\$20,191.00)	(\$263.00)	(\$20,091.00)
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<b>TARGET FUND BALANCE</b>						
	10% of Operating Expenditures (Min)	\$2,538.20	\$504.50	\$3,341.90	\$1,341.90	\$3,350.00
	Six Months of Operating Expenditures (Max)	\$12,691.00	\$2,522.50	\$16,709.50	\$6,709.50	\$16,750.00

<b>ANNUAL ASSESSMENT RATE AND EBU CALCULATION</b>						
		Increase to Max. Auth.	Increase to Max. Auth.	Increase to Max. Auth.	Increase to Max. Auth.	Increase to Max. Auth.
	Assessment Rate per EBU	\$87.08	\$87.02	\$88.76	\$88.50	\$90.27
	EBUs	143.400	143.400	143.400	143.000	143.000
	Total Assessment Revenue	12,486.90	12,478.67	12,728.24	12,655.50	12,908.61

<b>MAXIMUM AUTHORIZED ASSESSMENT RATE</b>						
	2.00% Estimated CPI Increase	1.93% ACTUAL	2.00% Estimated CPI Increase	1.70% ACTUAL	2.00% Estimated CPI Increase	
	Assessment Rate per EBU	\$87.08	\$87.02	\$88.76	\$88.50	\$90.27

<b>INFLATION FACTOR</b>						
	Consumer Price Index-All Urban Consumers (CPI-U RATE) -- ACTUAL		1.93%	PENDING	1.70%	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%