BUDGET PREPARATION: SPECIAL COMMUNITY BENEFIT DISTRICTS

The request form has alphabetic notations along the left column that correspond to the following descriptions to assist you in the completion of the form. A condensed version of these directions can be found in the electronic budget request form.

A. District Name: Name of the district as it was originally established and as it appears in the County Code.

B. Community Association Name: Name of the community association that administers the expenditure of special tax funds.

C. Mailing Address: Address to be used for all future mailings. If the community association has a post office box, please use that address. You may want to provide an alternate address as well.

D. Contact Person, Telephone Numbers and Email Addresses: Names, phone numbers and email addresses of the President of the community association and the person knowledgeable and responsible for completing this form and the one to who budget correspondence will be addressed. We suggest standardizing role-based email accounts to ensure seamless communication, regardless of officer changes (e.g., president@jupitersprings.com or treasurer@jupitersprings.com). *Please inform the Budget office of any changes in officers throughout the fiscal year.*

E. Purposes: Streamline your budget submission to include the detailed purposes for which your SCBD was established. A sample budget request can be found in the sample budget request tab of the FY28 Budget Request Form.

Funds Held for a Future Use and Bank Loans must be itemized separately from your stated purpose(s).

Funds Held for Future Use*: Any monies that the Community would like to "escrow" for future projects. This amount can be used in future fiscal years or for unexpected expenditures.*

Bank Loan: *If you have an approved bank loan, the payment must be indicated on a separate line. Please enter the bill number approving the bank loan on your detail sheet.*

In addition to completing this section, please submit the detail sheet as an attachment to your budget request form. An example tab can be found on the electronic budget request form.

F. Subtotal: Sum of the Budget Line Items (E).

G. Administrative Fee: Administrative fee paid to the County. The amount is 5% of the Tax Revenues Needed for FY28 (M), not less than $100 or more than $2,000.

To determine the Tax Revenue Needed for FY28 (M), use the below worksheet.

_____	Budget Subtotal (F)
-- _____	Subtract Estimated Funds Aval Subtotal (L)
= _____	Equals Difference
/ 0.95	Divide by .95
= _____	Equals Tax Revenue Needed for FY28 (M)
X 0.05	Multiple by 5%
= _____	Equals Administrative Fee (G)**

**If your Administrative Fee is lower than $100, then change the (G) value to $100, if it is larger than 2,000, then change the (G) value to $2,000.

H. BUDGET TOTAL: Sum of the Budget Sub-total (F) and the Administrative Fee (G).

I. Estimated Funds Available FY28: This amount is provided by the Special Taxing District Coordinator. It is an estimate of the cash available to the SCBD on 6/30/27 after FY2027 tax collections. The County Auditor requires that the County-held cash (as of 6/30/26) is reported on your financial statements; therefore, it is no longer included in this line item. The County must appropriate this amount before the district may spend it. If you know that the number provided should be modified, please make the change on the budget form.

J. Fund Balance as of 6/30/26: This is the fund balance *that you reported on your financial statements for the period ending June 30, 2026 less any funds committed to the current fiscal year (line item "J" on the FY27 Budget Request).*

The Budget Office will verify the dollar amount reported on your budget request form with the information reported on the financial statements you submitted to the Auditor's Office. Any discrepancies will be brought to your attention. If you are carrying the funds for future use, please indicate in a separate line item (E) as "Funds for Future Use"

K. Investment Income/Other Revenue: You must provide an estimate of interest or investment income to be earned on your SCBD cash balances. You no longer need to include other sources of revenue such as rental income or advertising revenue. If you choose to do so, then those revenues will be subject to appropriation and all other restrictions that are placed on the use of SCBD property taxes.

L. Estimated Funds Available Subtotal: Sum of the Estimated Funds (I), Community Held Funds (J) and Other Revenue (K).

M. Tax Revenues Needed for FY28: Number obtained by multiplying the Requested Tax Rate (Q) by the appropriate Assessable Base or Number of Lots/Accounts (P).

To determine the Tax Revenue Needed for FY28 (M), which is the amount of new money required to fund the submitted budget, subtract the Estimated Funds Available Subtotal (L) from the Budget Total (H).

N. REVENUE TOTAL: Sum of Estimated Funds Available Subtotal (L) and Tax Revenues

Needed for FY28 (M).

O. Tax Revenues Needed for FY28: Copy value from Item M.

P. Number of Tax Accounts/Lots: For districts that tax on a per tax account or per lot basis, this number is provided on the budget form.

Or

Taxable Assessment: For districts that their budget is based on assessment, this number is provided on the budget form. The taxable assessment is based on the current fiscal year billing and could be subject to Maryland State Department of Assessment and Taxation updates. For calculation purposes, the assessable base is divided by 100.

Q. Requested Tax Rate: Tax rate needed to support the budget.

To determine the tax rate, divide the Tax Revenues Needed for FY28 (O or M) by the Number of Tax Accounts or Lots, or the Taxable Assessment (total assessment divided by $100) (P).

EXAMPLE:

Taxable Assessment $2,500,000 per $100 of Assessment $25,000
Tax Revenue Amount Required $12,500
$12,500/$25,000 = $.50
Tax Rate = $.50

or

Number of Tax Accounts 500
Tax Revenue Amount Required $12,500
$12,500/500 = $25.00
Tax Rate = $25.00 per tax account

Certification of Association Representatives: Certification completed by two representatives of the community association (typically the President & Treasurer).

Please provide documentation of the current officers/representatives (i.e.; newsletter, meeting minutes).

Please submit the completed, signed (wet signatures) budget request form no later than January 31, 2027. You may alternatively use DocuSign to sign the request, and print the signed document and certificate to upload. Submit the budget request form by uploading a pdf of the original budget request and any supporting documentation using the "Submit a Budget Request" form at the following website:

https://www.aacounty.org/budget/special-taxing-districts

Retain the signed originals for 5 years.