

City of Fruitland Park

Proposed Budget Fiscal Year 2026/27

TABLE OF CONTENTS

Transmittal Letter.....	1
Fund Summaries.....	6
Organizational Chart.....	11
Personnel Distribution.....	12
Charts.....	15
General Fund	
Revenues.....	27
Legislative.....	34
Executive.....	38
Finance.....	43
Legal.....	47
Other General Government.....	50
Law Enforcement.....	55
Fire.....	67
Building & Zoning.....	70
Solid Waste.....	76
Stormwater.....	79
Roads and Streets.....	82
Library.....	88
Pool.....	95
Park Maintenance.....	100
Recreation.....	104
Community Redevelopment Agency	
Revenues.....	111
Expenditures.....	113
Capital Projects Fund	
Revenues.....	117
Expenditures.....	119
Utility Fund	
Revenues.....	122
Water.....	124
Sewer.....	131



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PROPOSED BUDGET TRANSMITTAL FY 2026/27

Mayor, Commissioners and Citizens of the City of Fruitland Park:

Enclosed is the proposed budget for Fiscal Year 2026/27 for your review and consideration. Like last year's budget document, following this transmittal, you will find Fund Summaries for the funds listed below. The Fund Summaries are summary spreadsheets of revenues and expenses to provide an overall perspective of each fund. Behind each departmental tab you will find a spreadsheet that highlights what is contained in the departmental budgets and reconciles the proposed budget to the current year adopted budget.

The total proposed budget for FY 2026/27 is as follows:

General Fund	\$13,710,804
Community Redevelopment Fund	\$ 2,444,547
Capital Projects Fund	\$ 1,110,510
Utility Fund	<u>\$ 3,382,926</u>
Total Citywide Budget	\$20,648,787

GENERAL FUND

Revenue Highlights

Total revenues for the General Fund are projected to be \$13,710,804. This figure includes \$4,627,649 in ad valorem taxes. Ad valorem taxes are based on a millage rate of 3.9134, the same as the last nine years. This is .84% higher than the current year's roll back rate of 3.8808 mills. Current year's certified taxable value is \$1,244,751,163 compared to last year's final taxable value of \$1,170,653,352, an increase of \$73,579,736 or 6.28%. Included in the increased taxable value is \$47,871,008 in new taxable value added to the tax rolls, or 65% of the \$73.5 million increase in taxable value. As mentioned above, ad valorem tax revenues are projected to be \$4,627,649, an increase of \$269,676 over the current year adopted budget, or 6.2%.

Electric Franchise Fee is projected at \$753,363, an increase of \$18,375 over the FY 2025/26 adopted budget. This increase is based off current year revenue collections to date.

Electric Utility Tax is projected at \$707,485, an increase of \$44,171 over the FY 2025/26 adopted budget. This revenue projection is not due to anticipated rate increases. It aligns the proposed budget with prior year actual collections and trending collections for the current year.

Water Utility Tax is projected at \$320,291, an increase of \$19,815 over the adopted budget FY 2025/26. The revenue projection is not due to anticipated rate increases. It aligns the proposed budget with prior year actual collections and trending collections for the current year.



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Licenses and Permit fees are projected \$569,441 lower in the proposed budget when compared to the FY 2025/26 adopted budget due to less building activity anticipated.

Intergovernmental revenues were approximately \$101,000 higher in FY 2025/26 because of a Lake County grant that was received for the soccer fields. This grant is not included in the FY 2026/27 proposed budget.

Administration of the Village fire assessment is moving to Lake County which is reflected as a \$659,059 decrease in fire assessment revenue.

Solid Waste Collection and Waste Disposal are projected to increase over the FY 25/26 Adopted budget by \$169,757. This projection reflects figures that are in line with actual collections.

Recreation program revenue is projected to be approximately \$21,700 less than the FY 2025/26 budget. Additionally, Entertainment is projected to be \$16,500 less which more aligns with historical collections. Community center rentals have been increasing which is reflected as a \$14,950 increase in rental revenues for next year.

A new revenue is reflected in the proposed budget labeled as Lake County Fire. This is for Lake County's share of the costs of electricity and water since moving into the new Fire Station 56, which is a facility they share with Fruitland Park's Police Department.

Miscellaneous Revenue is projected to increase by \$104,052 mainly from Police Department grants.

Non-Revenues are projected to be \$1,773,816 in the FY 2026/27 proposed budget. This includes the appropriation of a dedicated paving reserve to perform micro paving work in The Villages. Also included in the proposed budget is an appropriation of a dedicated reserve for stormwater to fund projects to resolve some stormwater issues we are experiencing in the city. There is also an appropriation of a dedicated reserve for the cemetery to perform projects needed at the cemetery. Finally, there is a reduction in the transfer in of non-revenues for building and zoning.

Expenditure Highlights

A cost-of-living adjustment (COLA) increase of 3% has been included in all departmental budgets for non-sworn employees. The COLA is budgeted to be given to employees on October 1. A 1% merit increase is also included for non-sworn employees to be given on their anniversary date, assuming they are performing at a satisfactory level. For sworn employees, a 5% step adjustment is budgeted to be given on October 1. The step increase includes an amount commensurate with COLA. Sworn personnel do not receive pay adjustments on their anniversary dates. Total for the "personnel services" category, including salary and benefit adjustments, elimination of several vacant positions as well as increases to insurance and other adjustments in this category, totals approximately \$270,813 less than FY 2025/26 adopted.



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The Executive department is projected at \$36,729 less than FY 2025/26 adopted. This includes a reduction to the HR Director's budgeted salary as we will be filling the position at a lower amount than the incumbent made. There is also a reduction of \$10,000 for a records management consultant and a reduction of profession books of \$8,805.

Finance department is proposed to be \$19,405 more than FY 2025/26. This Includes budgeting the vacant Deputy Finance Director position at the starting salary which is less than the incumbent, budgeting \$29,000 more in contingency and various other small reductions throughout the operating expenses.

Other General Government is projected to increase \$65,202. This is a combination of the elimination of a vacant IT Analyst position, increase in the transfer to the Community Redevelopment Agency (CRA) for the incremental value increases associated with the CRA, and facility repair/maintenance.

Law Enforcement is projected to increase \$325,151. A large portion of the increase, \$180,000, is related to salary adjustments and other personnel expenses. There is also an increase of approximately \$51,000 for dependent healthcare. This increase is over the FY 2025/26 adopted budget and reflects how actual expenditures are trending. Also included are increased costs associated with moving into the new building and new equipment for officers.

Fire is projected at \$0 since administration and all revenues and expenditures for Villages fire services are moving to Lake County,

Building and Zoning is projected to decrease approximately \$358,000. Most of the decreases are related to the various development accounts and the projected decrease in activity from what was included in the FY 2025/26 adopted budget.

Solid Waste is projected to increase based on current year's actuals and an anticipated rate increase request from Waste Management for next year as allowed per the contract.

Stormwater is proposed to be \$177,500 higher than the FY 2025/26 budget. This is from two stormwater projects proposed for next year: Sunset Way for \$150,000 and other various stormwater projects for \$30,000. It is proposed that these projects be funded using a dedicated reserve.

Roads and Streets is proposed to increase \$740,000 next year. This increase includes a project to micro surface several roads within the Villages including Drake, Moyer Loop and Conservation Trail. It is proposed that these projects be funded using a dedicated reserve.

Library is proposed at \$183,012 less than the FY 2025/26 adopted budget. The decrease is mostly related to the elimination of the Library Director position, a vacant part-time Library Aide, and a full time café position, offset by funding 50% of the Community Services Director who



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oversees both the Library and Recreation Departments. The Café will be restructured to serve mainly as a programming space, however, it will still serve coffee drinks in the morning. It is anticipated that there will be a fee charged for the programming held in the café.

The swimming pool will see a change to its operations next year with being open during a more traditional swimming season. It will be closed for the months of October – February, open for spring break, have weekend hours for the months of April and May and then open full-time Memorial Day until school starts. There will then be a fall season where the pool is open on weekends, finally closing for the season after Labor Day. These changes will save the department approximately \$67,600 per year.

Park Maintenance's budget includes several projects to enhance the city's cemetery. These include landscaping and sign border improvements, new benches with cement pads, an upgrade of cemetery software and a storage shed. It is proposed these projects, totaling \$40,280, be funded from a dedicated cemetery reserve.

Recreation is projected to be approximately \$213,500 less than FY 2025/26 adopted. The decrease includes elimination of the Recreation Director position, 50% of the funding for the Community Services Director who oversees both Recreation and Library Departments, elimination of a vacant part-time Recreation Aide position, elimination of a vacant part-time sports coordinator position, and a soccer field grant project that is not included in the proposed budget.

COMMUNITY REDEVELOPMENT FUND

Proposed revenues of \$2,444,547 are projected for next year. This includes \$1,582,530 for incremental value increases for properties located within the redevelopment zones. Also included is \$100,000 for interest income and an appropriation of fund balance of \$762,017 to offset the cost of utility work associated with the 466A expansion project. Lake County will be undertaking between Poinsettia Dr. and Windy Acres.

Projects within the Community Redevelopment (CRA) boundaries include the update and refresh of 4 Fruitland Park entryway signs, a new entryway sign for 468, road resurfacing and repairs within the CRA, \$1.8 million for utility construction associated with the expansion of 466A, skate park improvements including new equipment and resurfacing of the park itself, improvements at Veteran's Park for fencing around the playground, and basketball court resurfacing.

CAPITAL PROJECTS FUND

Revenues from the local government surtax are projected to be \$1,050,510 in FY 2026/27. This is the same level as FY 2025/26 adopted. Projects being proposed for this fund include \$200,000 for road resurfacing in areas outside of the CRA. Also included is \$255,380 for replacing four police department vehicles, and replacement of 4 AC units at city hall that are 20 years old. Also included is a ground penetrating radar for utility locations which should reduce the number of repairs to utility lines from contractors hitting utilities that have not been properly marked. There is a small dump truck included for the Water Department. Roads and Streets is proposing to



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purchase a used bucket truck and a zero-turn mower. Finally, there is a transfer of \$380,944 to the Utility Fund to be placed in reserves and earmarked for the wastewater treatment plant construction.

UTILITY FUND

Utility Fund revenues are projected to be \$3,382,926, a decrease of \$370,717 from last year. Most of the decrease is from fewer impact fees from development projected to be received next year. There is a transfer of \$380,944 from capital projects that is to be earmarked for the wastewater treatment plant construction project. A 3% increase in water and sewer rates has been projected resulting in an increase of \$22,796 for water revenues and \$21,290 for sewer revenues.

Water expenditures are projected to decrease overall by \$84,850. This overall decrease is the result of some budget line-item reductions as well as some line-item increases. There is a \$24,339 increase in contractual services mainly related to the service used for mailing the monthly utility bills. It was not fully funded in the current budget. There is \$32,000 included in facility repairs to rehabilitate water plant 7, and \$25,000 for 2 well pump replacements. The majority of the increase in supplies is for year 2 of the 3-year project for water meter transponder upgrades to AMI reading. These increases are offset by reductions to capital equipment purchases, and system improvements.

Sewer expenditures are projected to decrease overall by \$211,787. The overall decrease is the result of several loans being paid off during the current year, and an increase in the contract with Lady Lake to treat Fruitland Park's wastewater. The 10-year agreement with Lady Lake is expiring in September 2026. An amended contract and extension includes higher rates charged to the city. The City of Fruitland Park is in the preliminary planning phase of building its own 600,000 gallon per day wastewater treatment facility that is scheduled to go online in late 2030.

There is a contribution to retained earnings for water in the amount of \$375,257 and a contribution to a dedicated reserve for the building of the new wastewater treatment plant for \$380,944.

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

	General Fund	Community Redevelopment Agency	Capital Projects Fund	Utility Fund	Total
<u>REVENUES</u>					
Taxes	\$7,317,483	\$0	\$1,050,510	\$0	\$8,367,993
Licenses & Permits	728,500	0	0	0	728,500
Intergovernmental	1,265,572	1,582,530	0	0	2,848,102
Charges for Services	1,550,297	0	0	2,346,996	3,897,293
Fines & Forfeitures	40,957	0	0	0	40,957
Miscellaneous	1,034,179	100,000	60,000	640,802	1,834,981
Non-Revenue	1,773,816	762,017	0	395,128	2,930,961
TOTAL REVENUES	\$13,710,804	\$2,444,547	\$1,110,510	\$3,382,926	\$20,648,787
<u>EXPENDITURES</u>					
Personnel Services	\$7,336,570	\$0	\$0	\$836,215	\$8,172,785
Operating Expenses	5,053,453	22,400	0	1,596,553	6,672,406
Capital	1,176,991	2,363,161	715,380	98,800	4,354,332
Non-Operating	143,790	0	0	756,200	899,990
Transfers	0	58,986	395,130	0	454,116
Debt	0	0	0	95,158	95,158
TOTAL EXPENDITURES	\$13,710,804	\$2,444,547	\$1,110,510	\$3,382,926	\$20,648,787
BALANCE	\$0	\$0	\$0	\$0	\$0

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUND

	Actual	Adopted	Amended	Proposed
	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27
<u>REVENUES</u>				
Taxes	\$6,743,023	\$6,964,329	\$6,964,329	\$7,317,483
Licenses & Permits	717,333	1,297,941	1,297,941	728,500
Intergovernmental	1,146,124	1,366,708	1,366,708	1,265,572
Charges for Services	1,908,703	2,023,672	2,023,672	1,550,297
Fines & Forfeitures	37,419	37,642	37,642	40,957
Miscellaneous	1,297,465	930,127	930,127	1,034,179
Transfers	297,336	1,217,556	1,217,556	1,773,816
TOTAL REVENUES	\$12,147,403	\$13,837,975	\$13,837,975	\$13,710,804
<u>EXPENDITURES</u>				
Legislative	\$85,136	\$113,873	\$113,873	\$105,356
Executive	615,038	630,726	630,726	593,997
Finance	536,591	666,651	666,651	686,056
Legal	77,373	98,000	98,000	109,500
Other General Government	850,998	1,124,910	1,124,910	1,190,113
Law Enforcement	3,306,978	4,087,697	4,087,697	4,412,847
Fire	427,659	729,666	729,666	0
Building & Zoning	1,518,012	1,642,944	1,642,944	1,284,551
Solid Waste	847,512	896,500	896,500	1,033,757
Stormwater Management	9,750	28,075	28,075	205,575
Roads & Streets	972,608	1,180,241	1,180,241	1,920,451
Library	925,408	1,018,911	1,018,911	835,899
Pool	282,701	316,110	316,110	240,637
Parks/Recreation Maintenance	490,842	494,768	494,768	504,619
Recreation	822,299	800,903	800,903	587,446
TOTAL EXPENDITURES	\$11,768,905	\$13,829,975	\$13,829,975	\$13,710,804
BALANCE	\$378,498	\$8,000	\$8,000	\$0

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

COMMUNITY REDEVELOPMENT AGENCY

	Actual FY 2024/25	Adopted FY 2025/26	Amended FY 2025/26	Proposed FY 2026/27
<u>REVENUES</u>				
Intergovernmental	\$1,257,512	\$1,420,307	\$1,420,307	\$1,582,530
Miscellaneous	127,646	85,600	85,600	100,000
Xfer in Fund Balance	189,172	0	0	762,017
TOTAL REVENUES	\$1,574,330	\$1,505,907	\$1,505,907	\$2,444,547
<u>EXPENDITURES</u>				
Operating	\$1,827	\$15,350	\$15,350	\$22,400
Capital Outlay	219,111	1,424,124	1,424,124	2,363,161
Non-Operating	0	0	0	0
Transfers	74,131	66,433	66,433	58,986
TOTAL EXPENDITURES	\$295,069	\$1,505,907	\$1,505,907	\$2,444,547
BALANCE	\$1,279,261	\$0	\$0	\$0

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

CAPITAL PROJECTS FUND

	Actual FY 2024/25	Adopted FY 2025/26	Amended FY 2025/26	Proposed FY 2026/27
<u>REVENUES</u>				
Local Government Surtax	\$1,004,533	\$1,050,510	\$1,050,510	\$1,050,510
Intergovernmental	2,500,000	120,000	120,000	0
Miscellaneous	98,400	74,250	74,250	60,000
Transfers	0	0	0	0
TOTAL REVENUES	\$3,602,933	\$1,244,760	\$1,244,760	\$1,110,510
<u>EXPENDITURES</u>				
Other Government Services	\$0	\$150,000	\$150,000	\$65,000
Law Enforcement	6,621,789	387,404	387,404	255,380
Water	0	0	0	130,000
Roads & Streets	39,146	383,000	383,000	265,000
Library	146,670	120,000	120,000	0
Pool	35,920	18,000	23,918	0
Transfers	0	186,356	186,356	395,130
TOTAL EXPENDITURES	\$6,843,525	\$1,244,760	\$1,250,678	\$1,110,510
BALANCE	(\$3,240,592)	\$0	(\$5,918)	\$0

FISCAL YEAR 2026/27

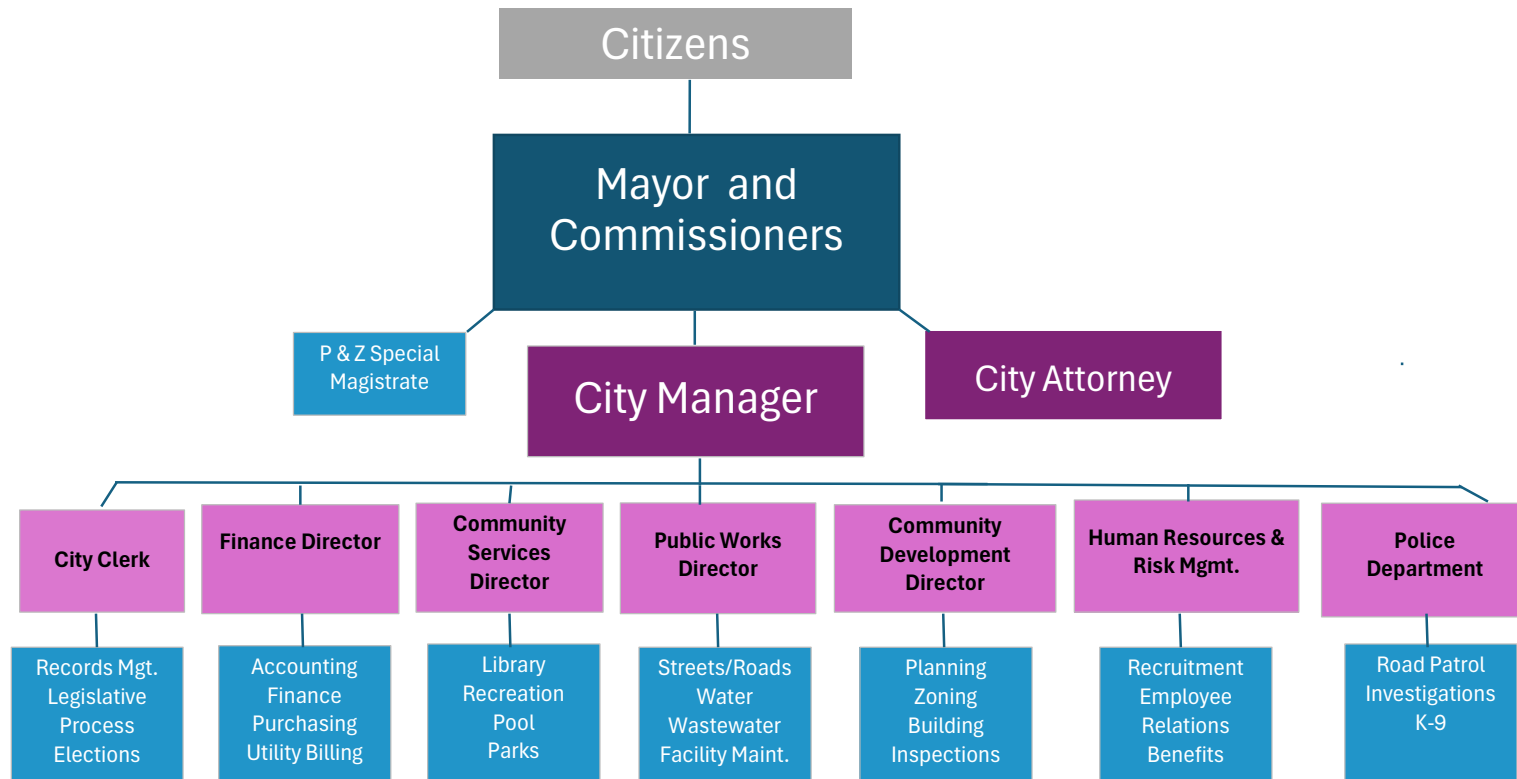
SUMMARY OF REVENUES AND EXPENDITURES

UTILITY FUND

	Actual	Adopted	Amended	Proposed
	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27
<u>REVENUES</u>				
Charges for Service - Water	\$1,747,671	\$1,836,838	\$1,836,838	\$1,841,666
Charges for Service - Sewer	480,358	484,690	484,690	505,330
Impact Fees - Water	181,530	265,489	265,489	132,686
Impact Fees - Sewer	527,310	800,000	800,000	400,000
Miscellaneous	105,089	111,436	111,436	108,114
Use of Reserves	96,576	68,834	1,625,877	0
Transfers In	64,729	186,356	186,356	395,130
TOTAL REVENUES	\$3,203,263	\$3,753,643	\$5,310,686	\$3,382,926
<u>EXPENDITURES</u>				
Water Operating	\$1,052,170	\$1,477,907	\$1,626,619	\$1,559,500
Water Capital	380,601	123,000	653,000	25,000
Sewer Operating	673,033	823,850	1,692,181	873,268
Sewer Capital	48,720	94,000	94,000	73,800
Debt Service	93,161	336,164	336,164	95,159
Non-Operating	0	898,722	898,722	756,199
TOTAL EXPENDITURES	\$2,247,685	\$3,753,643	\$5,300,686	\$3,382,926
BALANCE	\$955,578	\$0	\$10,000	\$0

CITY OF FRUITLAND PARK ORGANIZATIONAL CHART

September 15, 2026



Personnel Distribution
Summary of Personnel by Department
FY 2027 Proposed

	Actual 2024/25	Adopted 2025/26	Mid-Year Changes	Revised 2025/26	Proposed Changes	Proposed 2026/27
Building and Zoning						
Community Development Director	1	1		1		1
Administrative Manager	1	1		1		1
Permit Tech I	1	2		2	(1)	1
Permit Tech II	1	1		1		1
Code Enforcement Officer	1	1		1		1
Code Enforcement Officer/Cemetery Services	0	0		0		0
Administrative Assistant	1	1		1		1
Full-Time	6	7	0	7	(1)	6
Executive						
City Manager	1	1		1		1
Human Resources Director	1	1		1		1
Human Resources Coordinator	1	1		1		1
City Clerk	1	1		1		1
Deputy City Clerk	1	0		0		0
Full-Time	5	4	0	4	0	4
Finance						
Finance Director	1	1		1		1
Deputy Finance Director	1	1		1		1
Utility Administrator	1	1		1		1
Accounts Payable/Payroll Administrator	1	1		1		1
Full-Time	4	4	0	4	0	4
Accountant	0	1		1		1
Part-Time	0	1	0	1	0	1
Police						
Police Chief	0	0	1	1		1
Interim Police Chief	1	1	(1)	0		0
Police Lieutenant	3	3		3		3
Police Sergeant	3	3	2	5		5
Police Sergeant - K-9	1	1	(1)	0		0
Police Sergeant - Detective	1	1	(1)	0		0
Senior Police Officer	2	2	2	4		4
Police Officer	8	8	3	11		11
Police Officer - K-9	1	1	(1)	0		0
Police Officer - Detective	3	3	(3)	0		0
Police Officer - SRO	1	1	(1)	0		0
Administrative Assistant	1	1		1		1
Receptionist (funded 3 mths 2025)	1	1		1		1
Full-Time	26	26	0	26	0	26
Crossing Guard Trainer	1	1	(1)	0		0
Senior Crossing Guard	3	3	(3)	0		0
School Crossing Guard	1	2	4	6		6
Part-Time	5	6	0	6	0	6
Library						
Director of Community Services	0	0	0.5	0.5		0.5
Library Director	1	1	(1)	0		0.0
Deputy Director	0	0	1	1		1.0
Circulation Manager	0	0	1	1		1.0

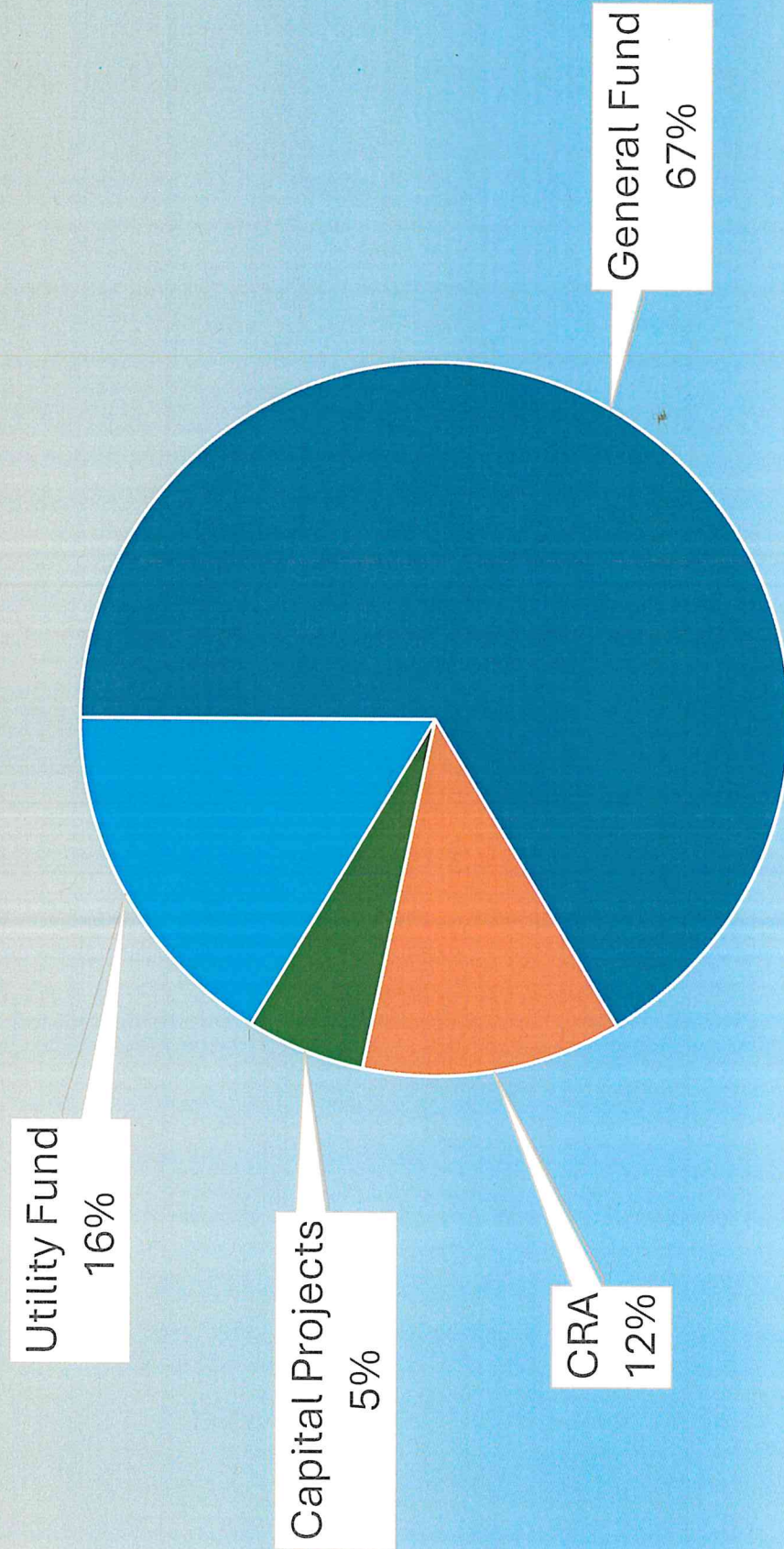
Personnel Distribution
Summary of Personnel by Department
FY 2027 Proposed

	Actual 2024/25	Adopted 2025/26	Mid-Year Changes	Revised 2025/26	Proposed Changes	Proposed 2026/27
Library (continued)						
Library Team Lead	0	0	2	2		2.0
Library Specialists	0	0	2	2		2.0
Library Assistant II - Café	2	2	(2)	0		0.0
Library Assistant II	6	6	(4)	2	(1)	1.0
Full-Time	9	9	(0.5)	8.5	(1)	7.5
Library Assistant I - Café	2	2	(2)	0		0
Library Assistant I	3	3	2	5	(1)	4
Part-Time	5	5	0	5	(1)	4
Citywide						
IT analyst	0	1		1	(1)	0
Custodian	1	2		2		2
Full-Time	1	3	0	3	(1)	2
Recreation						
Director of Community Services	0	0	0.5	0.5		0.5
Recreation Director	1	1	(1)	0		0
Deputy Recreation Director	1	1		1		1
Sports Coordinator	1	1	(1)	0	1	1
Sports/Event Coordinator	0	0	1	1	(1)	0
Administrative Assistant	0	0	1	1		1
Recreation Facilities Rental Coordinator	1	1	(1)	0		0
Training Coordinator	1	1		1	(1)	0
Pool Manager	1	1		1		1
Parks Maintenance Worker - Lead	1	1		1		1
Park Maintenance Worker - I	2	2	(1)	1		1
Parks Maintenance Worker - II	1	1	1	2		2
Full-Time	10	10	(0.5)	9.5	(1)	8.5
Custodian	1	0		0		0
Recreation Aide	2	2		2	(1)	1
Events Coordinator	0	1	(1)	0		0
Adult Sports Coordinator	0	0	1	1	(1)	0
Part-Time	3	3	0	3	(2)	1
Head Lifeguard	1	1		1		1
Training Coordinator	0	0		0	1	1
Lifeguard	13	13		13	(2)	11
Day Camp Coordinator	0	0	1	1		1
Day Camp Worker	2	4.5	(1.0)	3.5		3.5
Seasonal	16	18.5	0.0	18.5	(1.0)	17.5
Public Works						
Public Works Director	1	1		1		1
Utilities Director	1	1		1		1
Public Works Office Manager	1	1		1		1
Revenue Specialist	2	2		2		2
Roads & Streets Crew Leader	1	1		1		1
Roads & Streets Service Worker I	4	6	(1)	5		5
Roads & Streets Service Worker II	1	1	1	2		2
Mechanic	1	1		1		1
Lift Station Technician	0	1		1		1

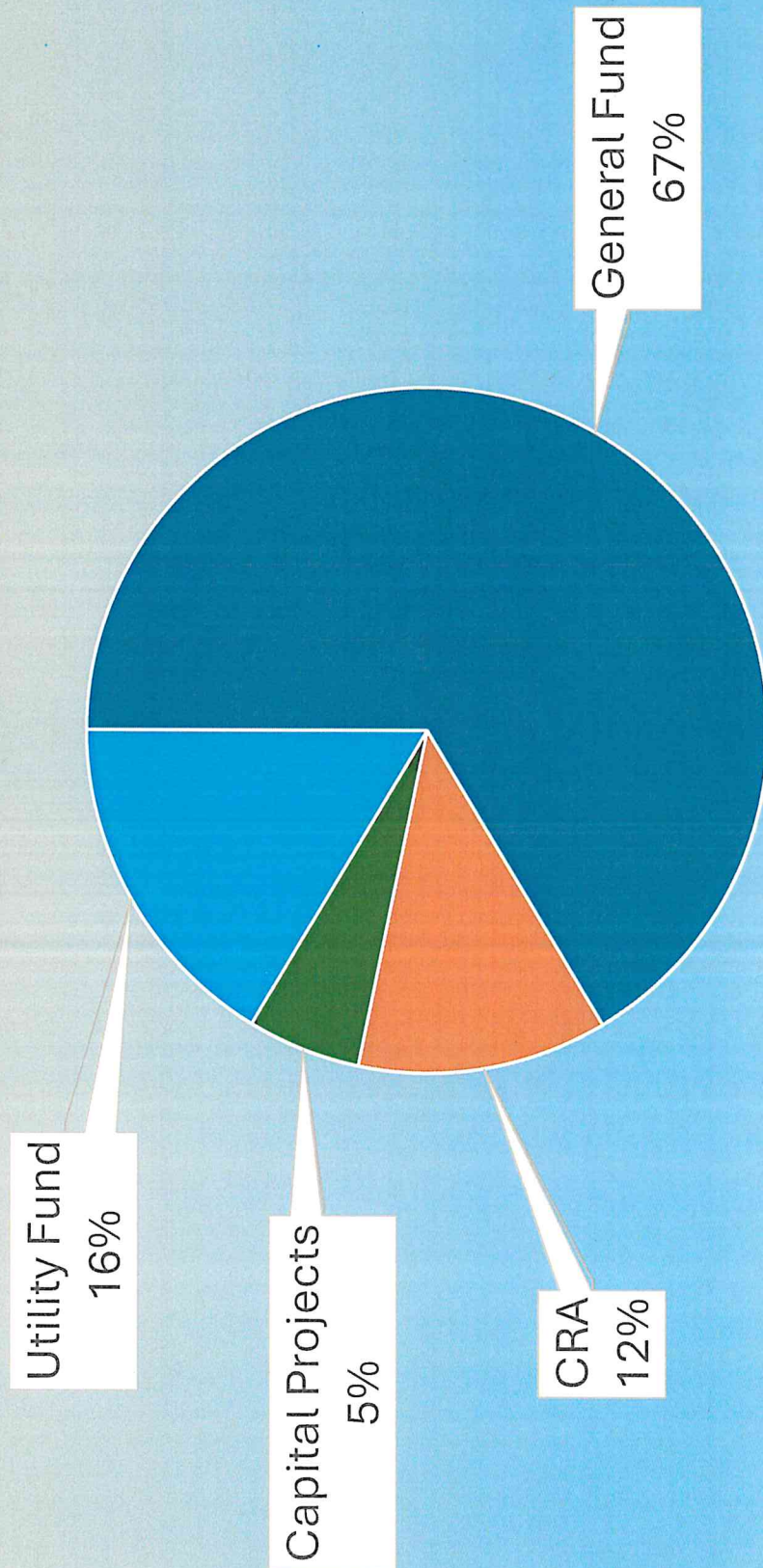
Personnel Distribution
Summary of Personnel by Department
FY 2027 Proposed

	Actual 2024/25	Adopted 2025/26	Mid-Year Changes	Revised 2025/26	Proposed Changes	Proposed 2026/27
Sewer Utility Service Worker I	1	1		1		1
Public Works (continued)						
Sewer Utility Service Worker II	1	0		0		0
Water Utility Service Worker I	2	3		3		3
Water Utility Service Worker II	1	1		1		1
Full-Time	17	20	0	20	0	20
Total Full-Time	78	83	(1)	82	(4)	78
Total Part-Time	13	15	0	15	(3)	12
Total Seasonal	16.0	18.5	0.0	18.5	(1.0)	17.5

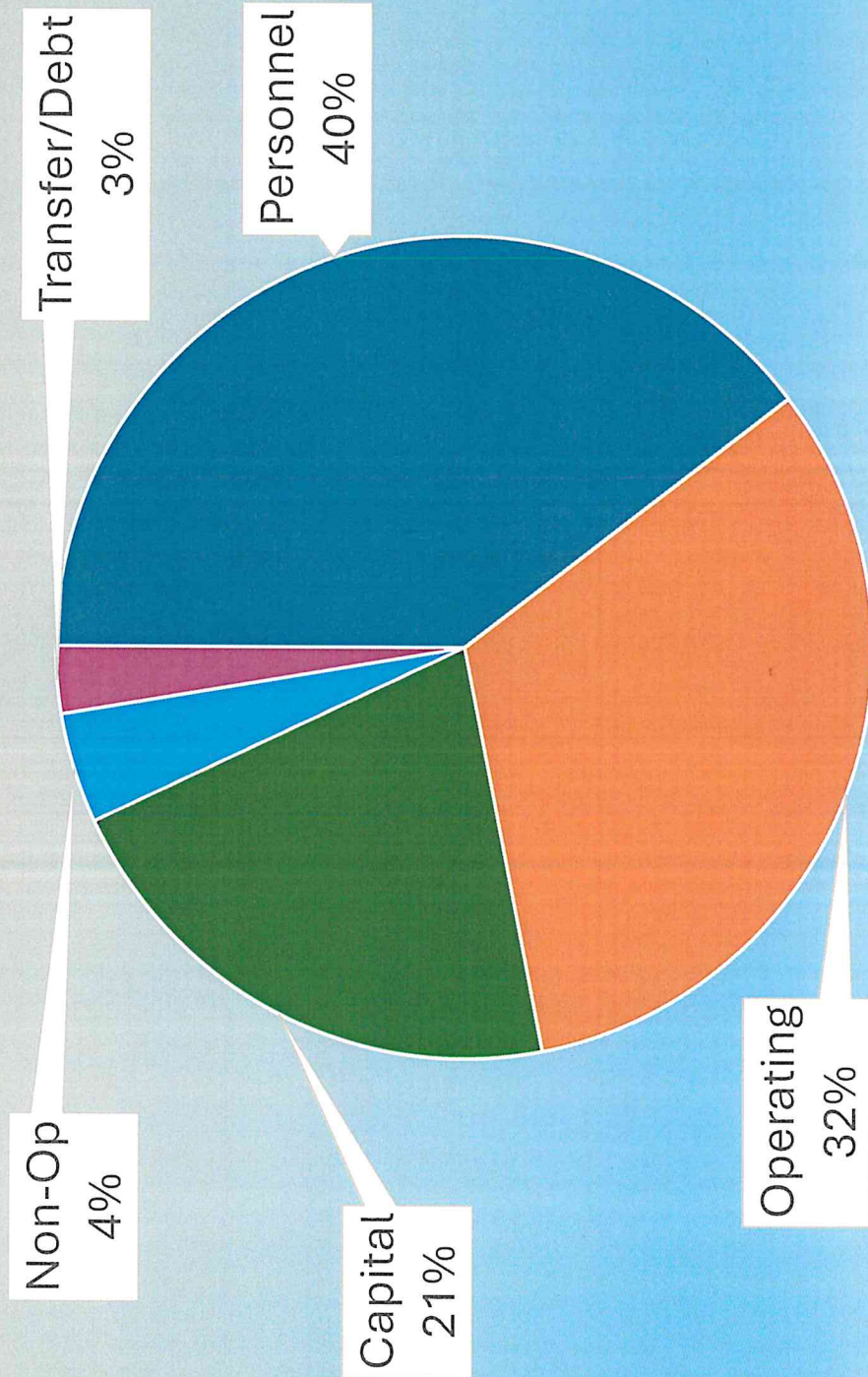
Total Revenues
\$20,648,787



Total Expenditures
\$20,648,787

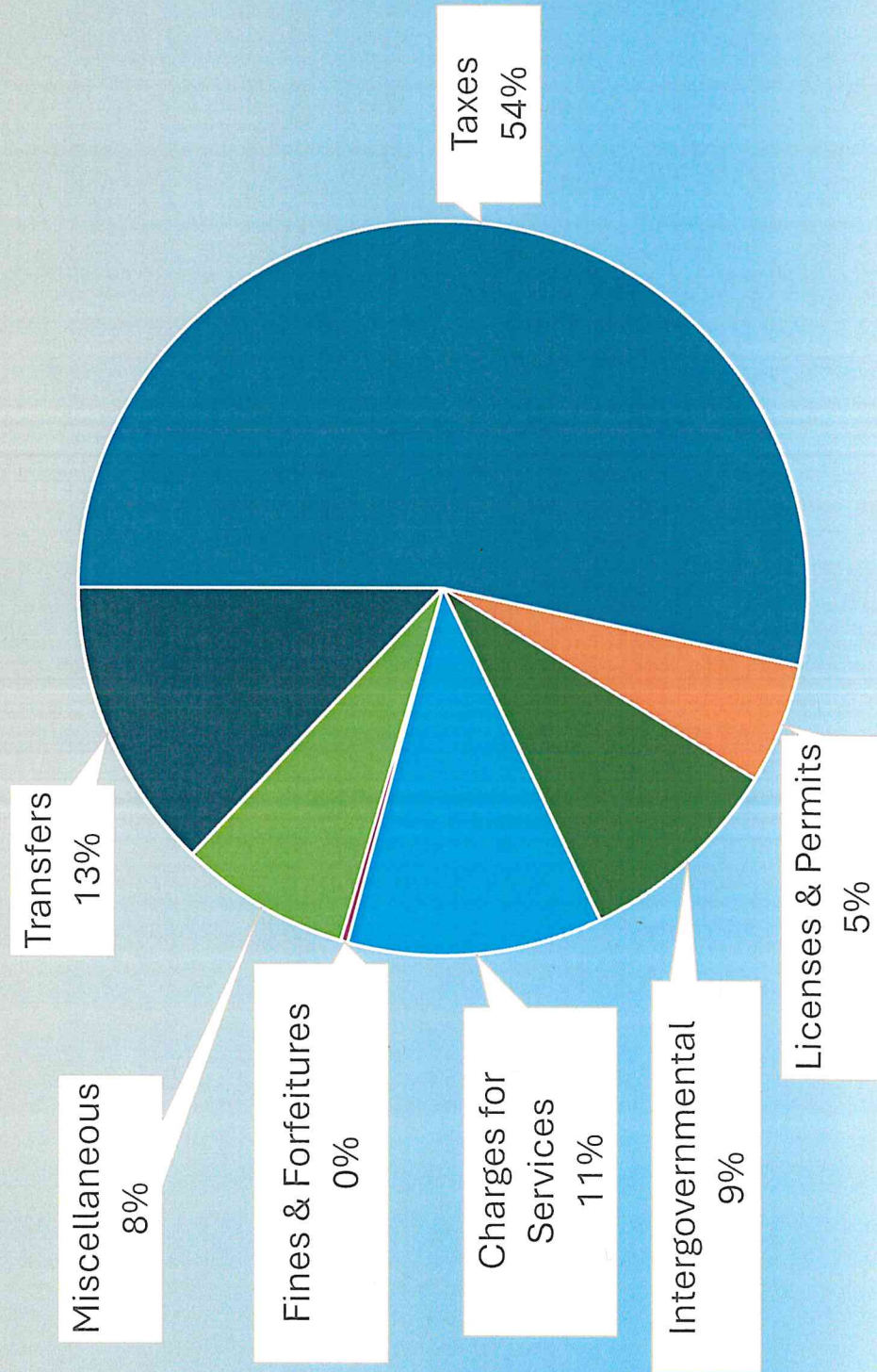


Total Expenditures



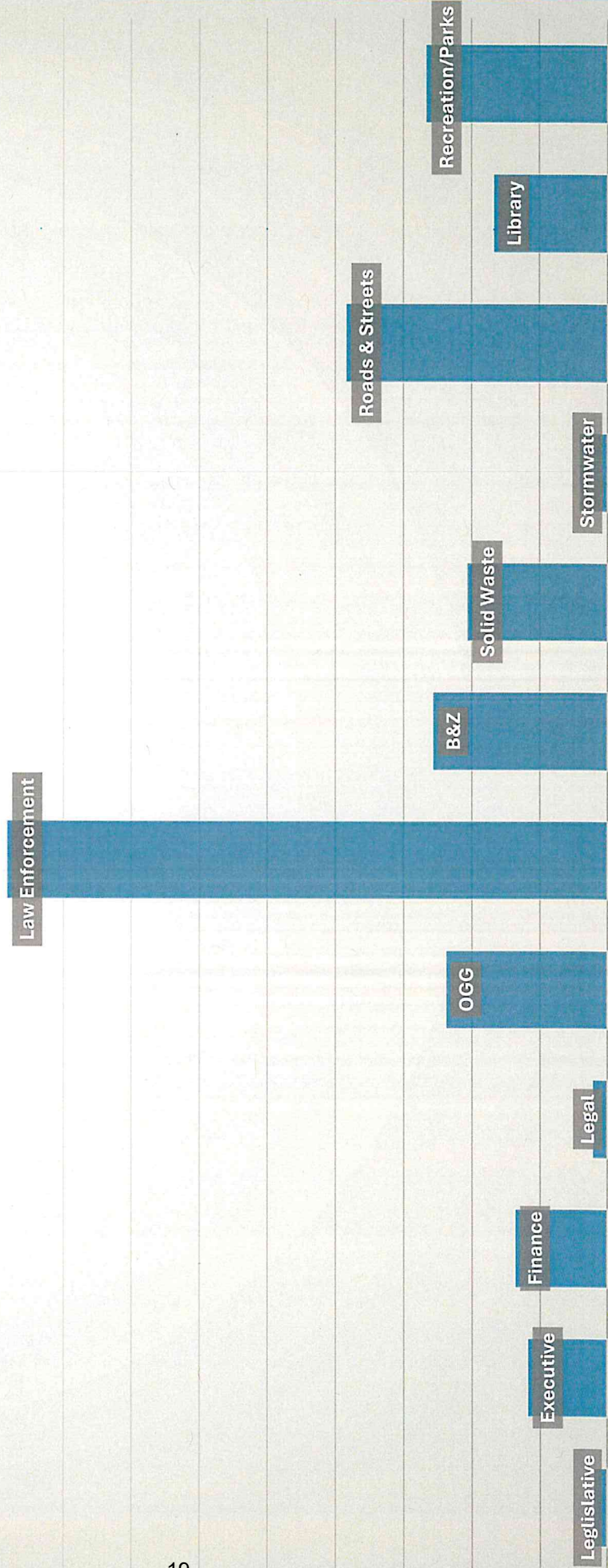
General Fund - Revenues

\$13,710,804

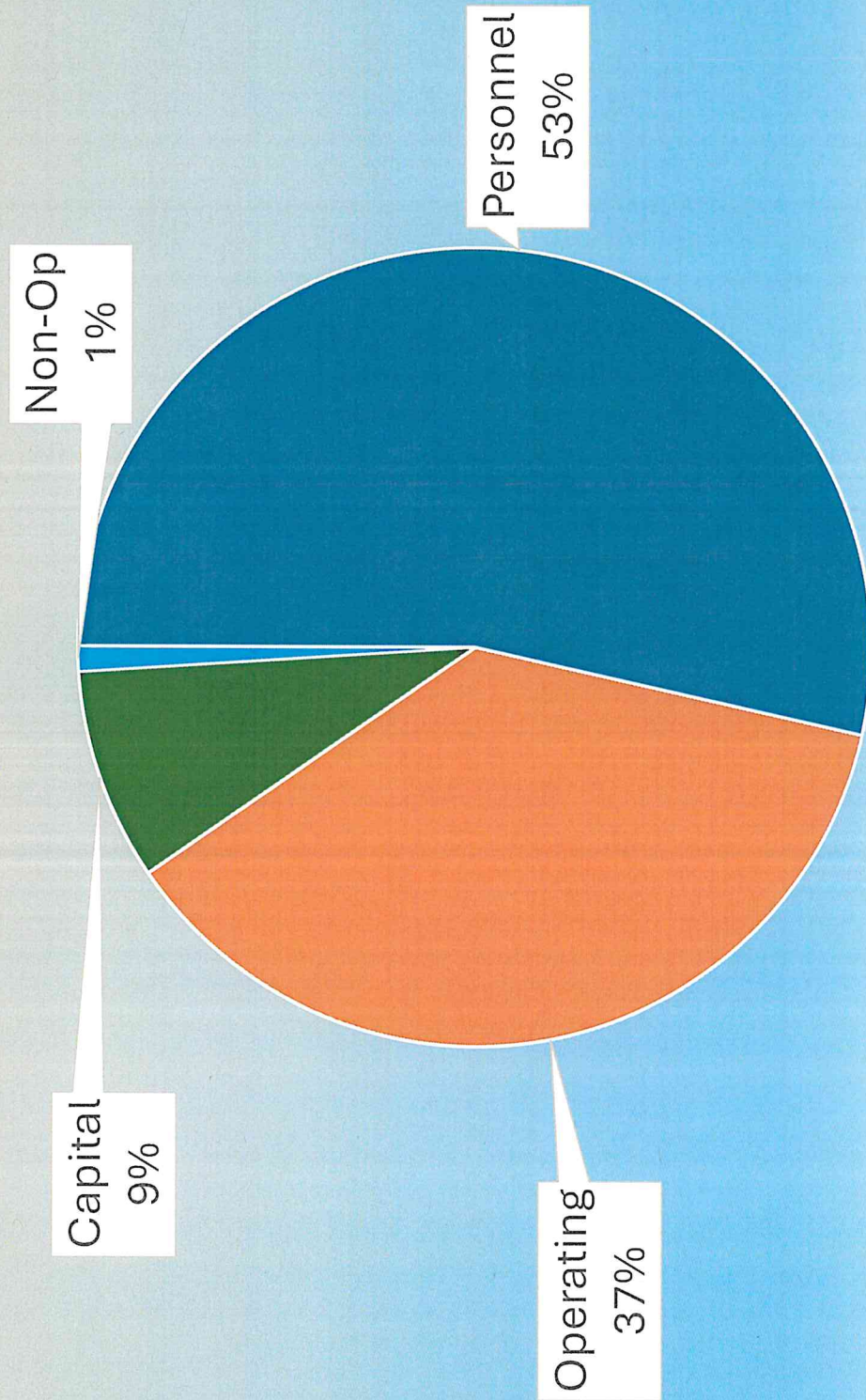


General Fund - Expenditures

\$13,710,804

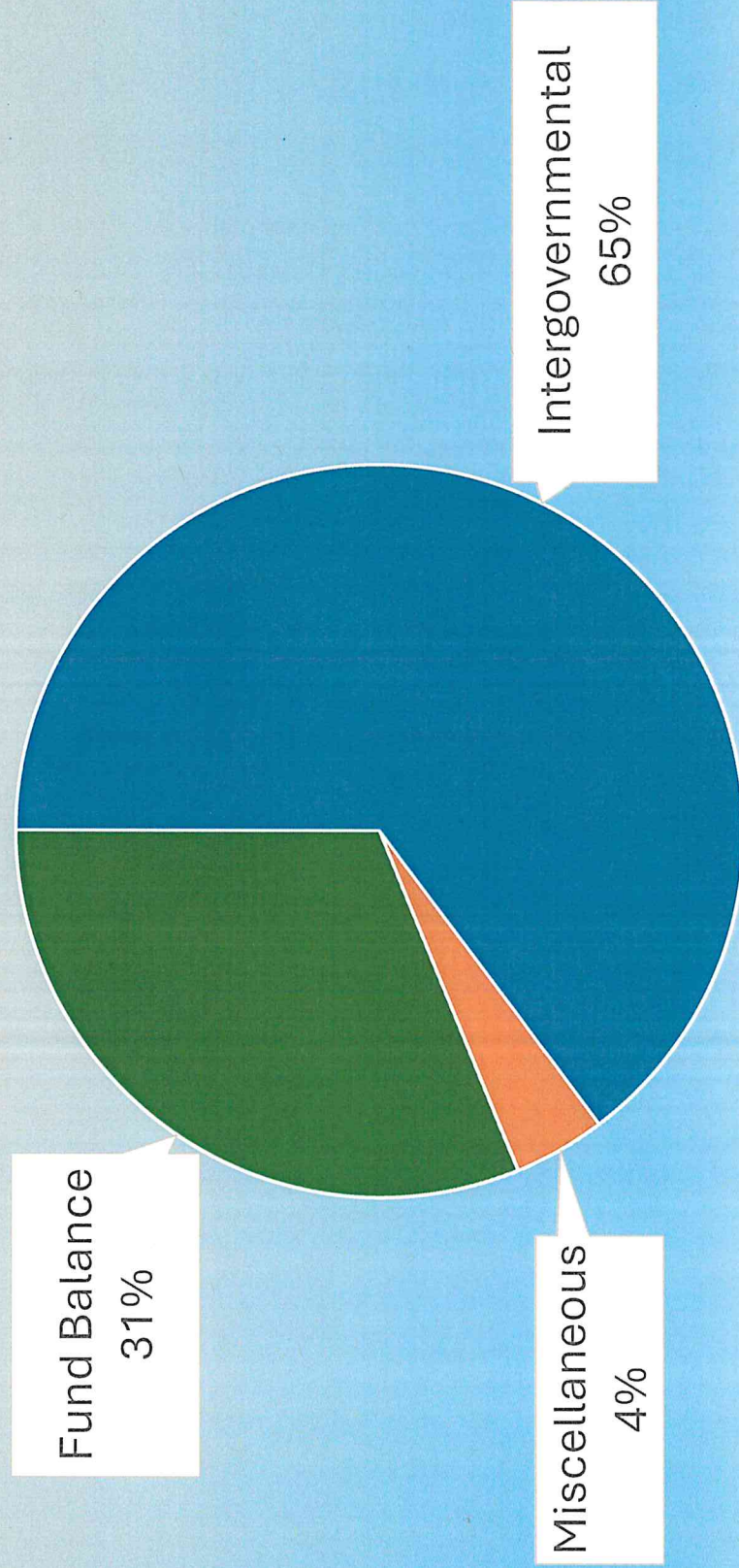


General Fund Expenditures



Community Redevelopment Agency - Revenues

\$2,444,547



Community Redevelopment Agency - Expenditures

\$2,444,547

Utilities 466A

Paving

Entryway Signs

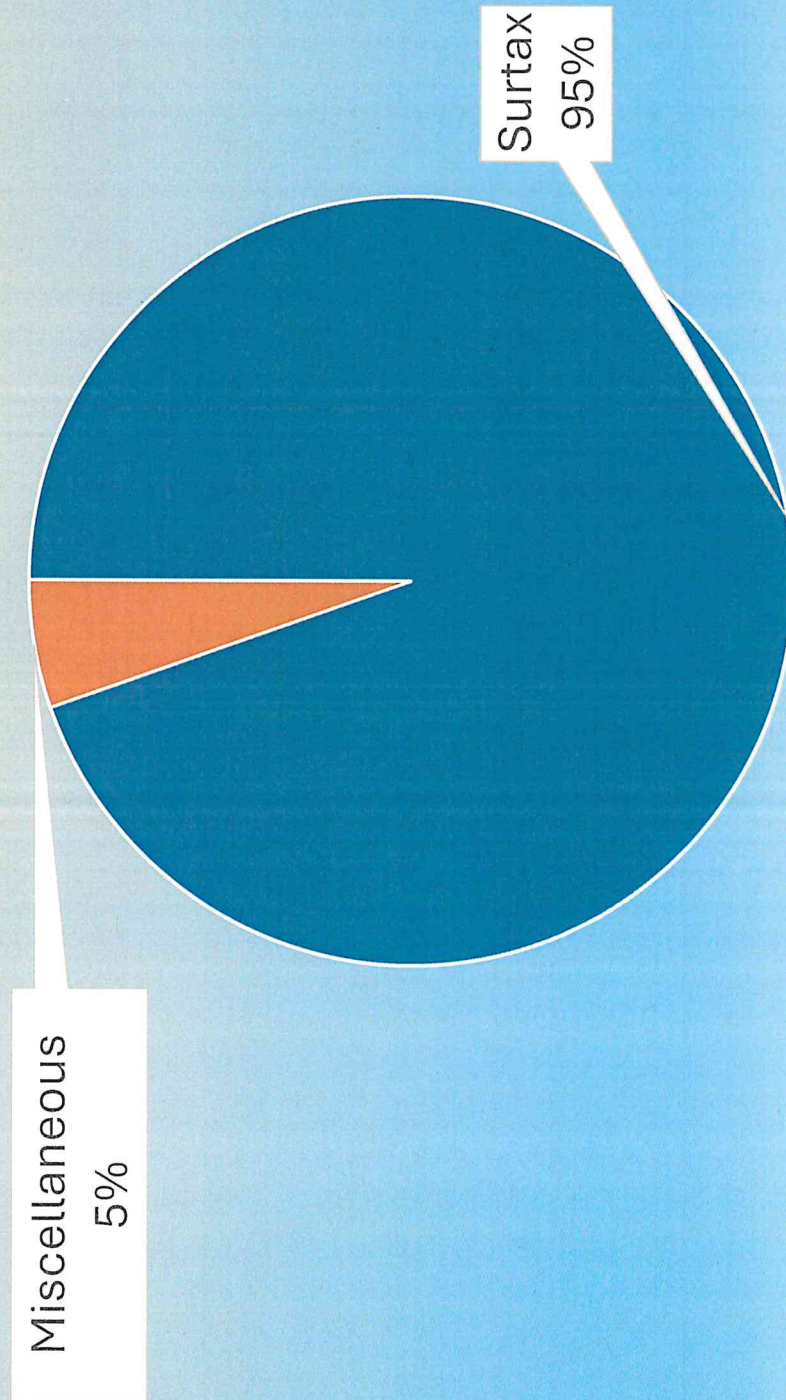
Operating

Sidewalks

Parks

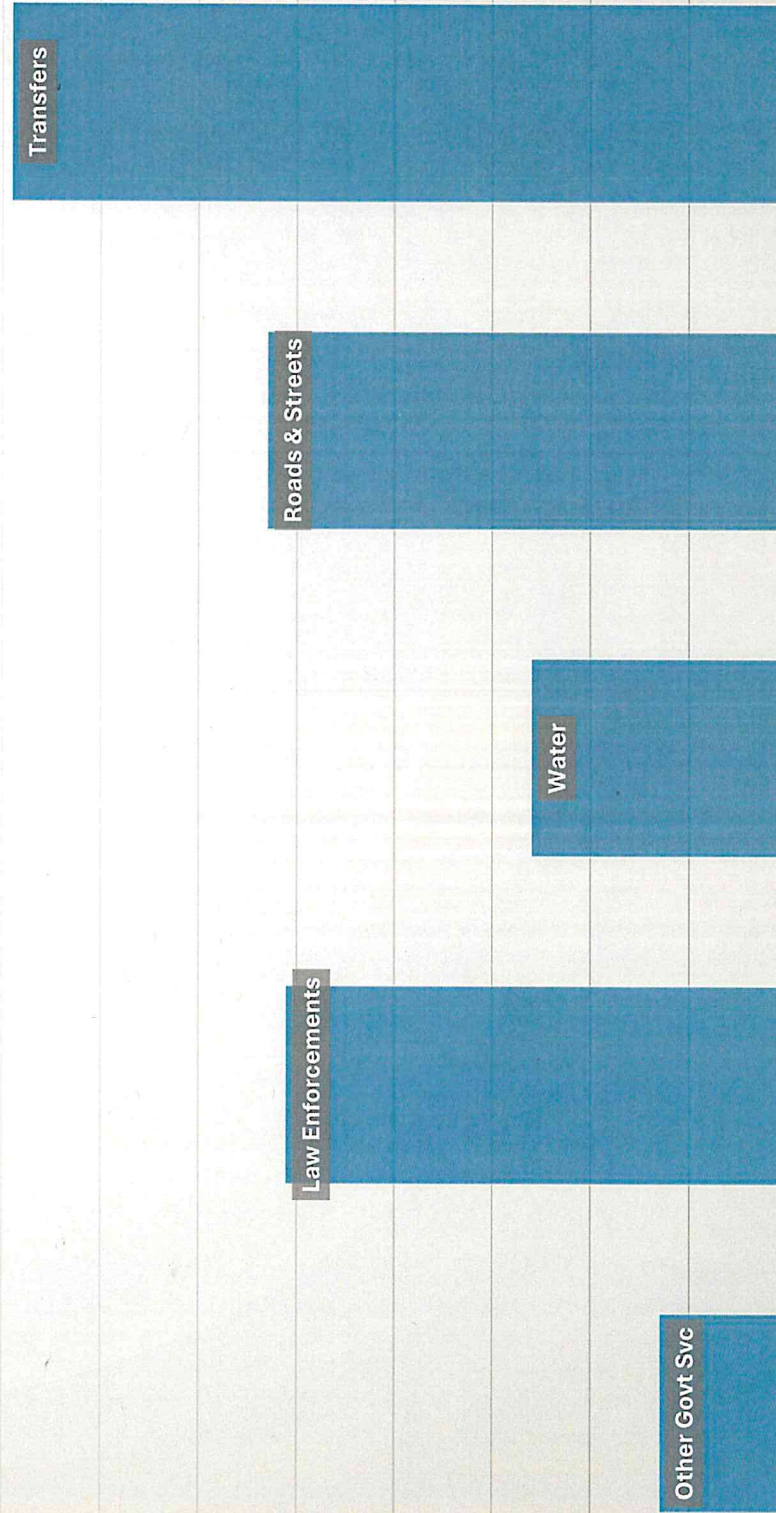
Capital Projects Fund – Revenues

\$1,110,510



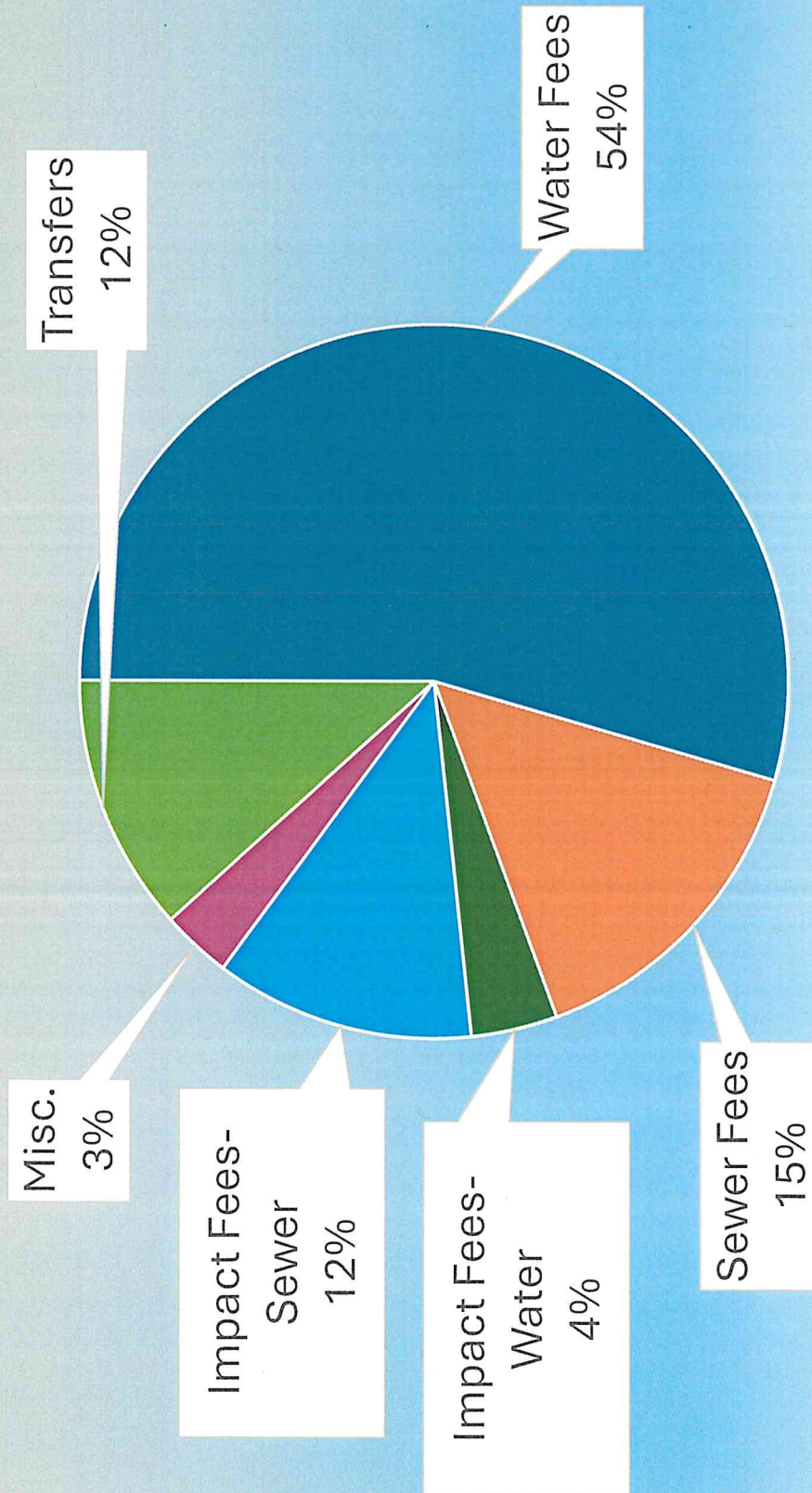
Capital Projects Fund - Expenditures

\$1,110,510



Utility Fund Revenues

\$3,382,926



Utility Fund - Expenditures

\$3,382,926

Water Operating

Sewer Operating

Add to FB

Water Capital

Sewer Capital

Debt Service

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
AD VALOREM TAXES	001-000-001-31110	\$4,166,301	\$4,357,973	\$4,357,973	\$4,627,649
DELINQUENT AD VALOREM TAX	001-000-001-31120	\$54	\$183	\$183	\$183
LOCAL OPTION GAS TAX	001-000-001-31230	\$174,985	\$182,572	\$182,572	\$182,572
ELECTRIC FRANCHISE FEE	001-000-001-31310	\$709,486	\$734,988	\$734,988	\$753,363
GAS FRANCHISE FEE	001-000-001-31340	\$23,806	\$28,714	\$28,714	\$28,714
GARBAGE FRANCHISE FEE	001-000-001-31390	\$156,583	\$165,003	\$165,003	\$166,120
ELECTRIC UTILITY TAX	001-000-001-31410	\$771,798	\$753,314	\$753,314	\$797,485
COMMUNICATIONS SERVICE TAX	001-000-001-31421	\$391,844	\$387,315	\$387,315	\$387,315
WATER UTILITY TAX	001-000-001-31430	\$316,371	\$300,476	\$300,476	\$320,291
GAS UTILITY TAX	001-000-001-31440	\$29,871	\$53,791	\$53,791	\$53,791
PROPANE UTILITY TAX	001-000-001-31480	\$1,924	\$0	\$0	\$0
		\$6,743,023	\$6,964,329	\$6,964,329	\$7,317,483
	TAXES				
CITY BUSINESS LICENSE TAX	001-000-001-32100	\$18,015	\$27,428	\$27,428	\$18,500
BUILDING PERMIT A	001-000-001-32200	\$614,336	\$1,066,523	\$1,066,523	\$600,000
BUILDING PERMIT B	001-000-001-32201	\$84,445	\$203,990	\$203,990	\$110,000
MONUMENT PERMITS	001-000-001-32903	\$20	\$0	\$0	\$0
CDD PETITION REVENUE	001-000-001-32999	\$517	\$0	\$0	\$0
		\$717,333	\$1,297,941	\$1,297,941	\$728,500
	LICENSES & PERMITS				
DCA FEMA FEDERAL GRANT	001-000-001-33110	\$12,068	\$0	\$0	\$0
STATE REVENUE SHARING TAX	001-000-001-33512	\$342,299	\$382,713	\$382,713	\$382,713
MOBILE HOME LICENSES	001-000-001-33514	\$9,914	\$10,897	\$10,897	\$10,897
ALCOHOLIC BEV LICENSE	001-000-001-33515	\$3,865	\$3,979	\$3,979	\$5,000
LOCAL GOVT 1/2C SALES TAX	001-000-001-33518	\$612,102	\$695,708	\$695,708	\$695,708
FDOT HWY MOWING MAINT	001-000-001-33547	\$32,107	\$43,632	\$43,632	\$40,275
COUNTY LIBRARY APPROPRIAT	001-000-001-33770	\$87,969	\$84,110	\$84,110	\$85,381
LAKE CO SOCCER FLD REC GRANT	001-000-001-33773	\$0	\$100,000	\$100,000	\$0
COUNTY NINTH CENT GAS TAX	001-000-001-33830	\$45,800	\$45,669	\$45,669	\$45,598
		\$1,146,124	\$1,366,708	\$1,366,708	\$1,265,572
	INTERGOVERNMENTAL				
LAKE COUNTY FIRE	001-000-001-33840	\$0	\$0	\$0	\$27,600
ZONING FEES	001-000-001-34120	\$7,096	\$11,628	\$11,628	\$11,628
ANNEXATION FEES	001-000-001-34122	\$1,275	\$0	\$0	\$0
PLAN (STRUCTURE) REVIEW FEE	001-000-001-34132	\$0	\$200	\$200	\$200

GENERAL FUND REVENUES

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027
		Actuals	Adopted	Amended	Proposed	
COPIES/RCD REQ/CERT	001-000-001-34140	\$3,548	\$3,228	\$3,228	\$4,000	
FIRE INSPECTION FEES	001-000-001-34220	\$0	\$100	\$100	\$100	
FIRE ASSESSMENT VILLAGE	001-000-001-34223	\$452,728	\$659,059	\$659,059	\$0	
SCHOOL PUBLIC SAFETY-COUNTY	001-000-001-34290	\$73,040	\$76,692	\$76,692	\$80,527	
OTHER REVENUES B&Z ADMIN	001-000-001-34335	\$22,660	\$26,909	\$26,909	\$26,909	
SOLID WASTE COLLECTION	001-000-001-34340	\$692,851	\$612,000	\$612,000	\$735,045	
SOLID WASTE DISPOSAL	001-000-001-34341	\$281,565	\$252,000	\$252,000	\$298,712	
ADMIN FEE-GARBAGE BILLING	001-000-001-34345	\$73,917	\$71,400	\$71,400	\$72,862	
COLLECTION FEE-IMPACT FEE	001-000-001-34346	\$2,800	\$4,409	\$4,409	\$4,500	
STORMWATER FEE	001-000-001-34391	\$55,853	\$57,480	\$57,480	\$57,480	
REG ABANDONED PROPERTY	001-000-001-34393	\$1,750	\$2,000	\$2,000	\$2,000	
LIBRARY FEE OUT/COUNTY	001-000-001-34712	\$3,579	\$2,919	\$2,919	\$3,500	
LIBRARY CAFE	001-000-001-34713	\$66,661	\$64,300	\$64,300	\$50,000	
LIBRARY FAXES	001-000-001-34714	\$860	\$150	\$150	\$500	
HOME TOWN CHRISTMAS PROCEEDS	001-000-001-34715	\$1,570	\$0	\$0	\$500	
FP 5K RACE	001-000-001-34716	\$1,035	\$11,000	\$11,000	\$10,000	
FP 5K RACE	001-000-001-34716-5KRN	\$8,500	\$0	\$0	\$0	
FRUITLAND PK DAY PROCEEDS	001-000-001-34717	\$2,430	\$2,000	\$2,000	\$4,000	
FRUITLAND PK DAY PROCEEDS	001-000-001-34717-FPDAY	\$1,661	\$0	\$0	\$0	
RECREATION PROGRAM SPONSOR	001-000-001-34718	\$0	\$333	\$333	\$10,500	
CONCESSIONS	001-000-001-34719	\$2,411	\$2,000	\$2,000	\$4,000	
CONCESSIONS	001-000-001-34719-POLTX	\$132	\$0	\$0	\$0	
CONCESSIONS	001-000-001-34719-POOLC	\$1,866	\$0	\$0	\$0	
POOL ADMISSION FEES	001-000-001-34720	\$14,858	\$15,284	\$15,284	\$15,284	
POOL ADMISSION FEES	001-000-001-34720-POLAD	\$8,312	\$0	\$0	\$0	
POOL ADMISSION FEES	001-000-001-34720-POOL	\$600	\$0	\$0	\$0	
POOL ADMISSION FEES	001-000-001-34720-SWIM	\$9,850	\$0	\$0	\$0	
OTHER POOL REVENUES	001-000-001-34721	\$402	\$301	\$301	\$15,000	
POOL SWIM PROG/LESSONS	001-000-001-34725	\$1,826	\$900	\$900	\$0	
RECREATION MISC - GF	001-000-001-34727	\$0	\$48	\$48	\$0	
RECREATION PROGRAMS	001-000-001-34730	\$59,054	\$87,024	\$87,024	\$65,300	
ENTERTAINMENT	001-000-001-34741	\$3,498	\$20,000	\$20,000	\$3,500	
RENT RECREATION FACILITY	001-000-001-34755	\$1,837	\$4,947	\$4,947	\$5,000	
COMM CTR FAC RENTAL FEES	001-000-001-34759	\$9,035	\$16,200	\$16,200	\$31,150	
COMM CTR FAC RENTAL FEES	001-000-001-34759-CCRTL	\$28,541	\$0	\$0	\$0	

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
COMM CTR FAC RENTAL FEES	001-000-001-34759-RECPR	\$3,015	\$0	\$0	\$0
RECREATION SIGN	001-000-001-34790	\$167	\$11,500	\$11,500	\$3,000
LIEN SEARCH FEE	001-000-001-34900	\$7,920	\$7,661	\$7,661	\$7,500
CHARGES FOR SERVICES		\$1,908,703	\$2,023,672	\$2,023,672	\$1,550,297
TRAFFIC COURT FINES					
POLICE EDUCATION FUND 2ND \$	001-000-001-35110	\$32,970	\$32,839	\$32,839	\$36,157
LIBRARY FINES	001-000-001-35130	\$2,451	\$3,000	\$3,000	\$3,000
FINES & FORFEITURES-COUNTY	001-000-001-35200	\$1,867	\$1,803	\$1,803	\$1,800
FINES & FORFEITURES	001-000-001-35900	\$131	\$0	\$0	\$0
		\$37,419	\$37,642	\$37,642	\$40,957
INTEREST EARNED					
DIVIDENDS EJ	001-000-001-36120	\$930,545	\$725,000	\$725,000	\$750,000
EJ CHANGE IN FAIR MARKET VALUE	001-000-001-36125	\$29,239	\$0	\$0	\$0
INTEREST ON AD VALOREM	001-000-001-36130	\$62,782	\$0	\$0	\$0
ERATE REFUND	001-000-001-36132	\$1,299	\$205	\$205	\$500
POLICE IMPACT FEE	001-000-001-36201	\$0	\$8,100	\$8,100	\$0
CEMETERY LOT SALES	001-000-001-36322	\$51,589	\$88,480	\$88,480	\$88,480
SALE OF SURPLUS EQUIPMENT	001-000-001-36410	\$10,000	\$12,965	\$12,965	\$12,965
INSURANCE CLAIM PROCEEDS	001-000-001-36441	\$8,686	\$7,500	\$7,500	\$7,500
PD DONATIONS	001-000-001-36442	\$1,000	\$0	\$0	\$0
LIBRARY (NEW) DONATIONS	001-000-001-36602	\$8,475	\$15,716	\$15,716	\$9,500
REIMBURSEMENT FOR SERVICE	001-000-001-36604	\$500	\$0	\$0	\$0
RESTITUTION	001-000-001-36940	\$0	\$55	\$55	\$0
REIMB MAILING SURROUNDING PROP	001-000-001-36942	\$0	\$739	\$739	\$500
INVESTIGATIVE COST	001-000-001-36943	\$0	\$52	\$52	\$0
REIMBURSEMENT MISC B&Z	001-000-001-36944	\$3,304	\$3,677	\$3,677	\$3,300
REIMB PLANNING FEES	001-000-001-36946	\$149,262	\$43,246	\$43,246	\$43,246
REIMB ENGINEERING FEES	001-000-001-36947	\$0	\$4,767	\$4,767	\$0
LAW ENF FUNDS	001-000-001-36948	\$0	\$2,646	\$2,646	\$0
MISC REVENUE	001-000-001-36950	\$22,572	\$0	\$0	\$100,000
MISC REVENUE - PD	001-000-001-36990	\$0	\$725	\$725	\$1,000
FUEL TAX REFUNDS	001-000-001-36991	\$7,980	\$2,566	\$2,566	\$3,500
MISCELLANEOUS REVENUE	001-000-001-36993	\$10,232	\$13,688	\$13,688	\$13,688
		\$1,297,465	\$930,127	\$930,127	\$1,034,179

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
XFER IN FUND BALANCE	001-000-001-38001	\$223,205	\$0	\$0	\$750,000
XFER IN STORMWATER FBAL	001-000-001-38009	\$0	\$0	\$0	\$150,000
XFER IN BUILDING (PERMIT FEES)	001-000-001-38012	\$0	\$1,151,123	\$1,151,123	\$773,012
XFER IN REDEVELOPMENT	001-000-001-38150	\$74,131	\$66,433	\$66,433	\$60,524
XFER IN CEMETERY	001-000-001-38275	\$0	\$0	\$0	\$40,280
NON-REVENUES		\$297,336	\$1,217,556	\$1,217,556	\$1,773,816
TOTAL		\$12,147,403	\$13,837,975	\$13,837,975	\$13,710,804

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
AD VALOREM TAXES	001-000-001-31110	\$4,166,301	\$4,357,973	\$4,357,973	\$4,627,649		
Taxable Value \$1,244,751,163/1,000 * \$3.9134 = \$4,871,209 * 95%							
DELINQUENT AD VALOREM TAX	001-000-001-31120	\$54	\$183	\$183	\$183	1	\$4,627,649
LOCAL OPTION GAS TAX	001-000-001-31230	\$174,985	\$182,572	\$182,572	\$182,572		
ELECTRIC FRANCHISE FEE	001-000-001-31310	\$709,486	\$734,988	\$734,988	\$753,363		
GAS FRANCHISE FEE	001-000-001-31340	\$23,806	\$28,714	\$28,714	\$28,714		
GARBAGE FRANCHISE FEE	001-000-001-31390	\$156,583	\$165,003	\$165,003	\$166,120		
ELECTRIC UTILITY TAX	001-000-001-31410	\$771,798	\$753,314	\$753,314	\$797,485		
COMMUNICATIONS SERVICE TAX	001-000-001-31421	\$391,844	\$387,315	\$387,315	\$387,315		
WATER UTILITY TAX	001-000-001-31430	\$316,371	\$300,476	\$300,476	\$320,291		
GAS UTILITY TAX	001-000-001-31440	\$29,871	\$53,791	\$53,791	\$53,791		
PROPANE UTILITY TAX	001-000-001-31480	\$1,924	\$0	\$0	\$0		
CITY BUSINESS LICENSE TAX	001-000-001-32100	\$18,015	\$27,428	\$27,428	\$18,500		
BUILDING PERMIT A	001-000-001-32200	\$614,336	\$1,066,523	\$1,066,523	\$600,000		
BUILDING PERMIT B	001-000-001-32201	\$84,445	\$203,990	\$203,990	\$110,000		
MONUMENT PERMITS	001-000-001-32903	\$20	\$0	\$0	\$0		
CDD PETITION REVENUE	001-000-001-32999	\$517	\$0	\$0	\$0		
DCA FEMA FEDERAL GRANT	001-000-001-33110	\$12,068	\$0	\$0	\$0		
STATE REVENUE SHARING TAX	001-000-001-33512	\$342,299	\$382,713	\$382,713	\$382,713		
MOBILE HOME LICENSES	001-000-001-33514	\$9,914	\$10,897	\$10,897	\$10,897		
ALCOHOLIC BEV LICENSE	001-000-001-33515	\$3,865	\$3,979	\$3,979	\$5,000		
LOCAL GOVT 1/2C SALES TAX	001-000-001-33518	\$612,102	\$695,708	\$695,708	\$695,708		
FDOT HWY MOWING MAINT	001-000-001-33547	\$32,107	\$43,632	\$43,632	\$40,275		
COUNTY LIBRARY APPROPRIAT	001-000-001-33770	\$87,969	\$84,110	\$84,110	\$85,381		
LAKE CO SOCCER FLD REC GRANT	001-000-001-33773	\$0	\$100,000	\$100,000	\$0		
COUNTY NINTH CENT GAS TAX	001-000-001-33830	\$45,800	\$45,669	\$45,669	\$45,598		
LAKE COUNTY FIRE	001-000-001-33840	\$0	\$0	\$0	\$27,600		
Per Interlocal With Lake County, reimbursement for Fire Station 56's use of water						1	\$3,600
Per interlocal with Lake County, reimbursement for Fire Station 56's use of electricity						1	\$24,000
ZONING FEES	001-000-001-34120	\$7,096	\$11,628	\$11,628	\$11,628		
ANNEXATION FEES	001-000-001-34122	\$1,275	\$0	\$0	\$0		
PLAN (STRUCTURE) REVIEW FEE	001-000-001-34132	\$0	\$200	\$200	\$200		
COPIES/RCD REQ/CERT	001-000-001-34140	\$3,548	\$3,228	\$3,228	\$4,000		
FIRE INSPECTION FEES	001-000-001-34220	\$0	\$100	\$100	\$100		
FIRE ASSESSMENT VILLAGE	001-000-001-34223	\$452,728	\$659,059	\$659,059	\$0		
SCHOOL PUBLIC SAFETY-COUNTY	001-000-001-34290	\$73,040	\$76,692	\$76,692	\$80,527		
OTHER REVENUES B&Z ADMIN	001-000-001-34335	\$22,660	\$26,909	\$26,909	\$26,909		
SOLID WASTE COLLECTION	001-000-001-34340	\$692,851	\$612,000	\$612,000	\$735,045		
SOLID WASTE DISPOSAL	001-000-001-34341	\$281,565	\$252,000	\$252,000	\$298,712		
ADMIN FEE-GARBAGE BILLING	001-000-001-34345	\$73,917	\$71,400	\$71,400	\$72,862		
COLLECTION FEE-IMPACT FEE	001-000-001-34346	\$2,800	\$4,409	\$4,409	\$4,500		

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
STORMWATER FEE	001-000-001-34391	\$55,853	\$57,480	\$57,480	\$57,480		
REG ABANDONED PROPERTY	001-000-001-34393	\$1,750	\$2,000	\$2,000	\$2,000		
LIBRARY FEE OUT/COUNTY	001-000-001-34712	\$3,579	\$2,919	\$2,919	\$3,500		
LIBRARY CAFE	001-000-001-34713	\$66,661	\$64,300	\$64,300	\$50,000		
LIBRARY FAXES	001-000-001-34714	\$860	\$150	\$150	\$500		
HOME TOWN CHRISTMAS PROCEEDS	001-000-001-34715	\$1,570	\$0	\$0	\$500		
FP SK RACE	001-000-001-34716	\$1,035	\$11,000	\$11,000	\$10,000		
FP SK RACE	001-000-001-34716-5KRN	\$8,500	\$0	\$0	\$0		
FRUITLAND PK DAY PROCEEDS	001-000-001-34717	\$2,430	\$2,000	\$2,000	\$4,000		
FRUITLAND PK DAY PROCEEDS	001-000-001-34717-FPDAY	\$1,661	\$0	\$0	\$0		
RECREATION PROGRAM SPONSOR	001-000-001-34718	\$0	\$333	\$333	\$10,500		
CONCESSIONS	001-000-001-34719	\$2,411	\$2,000	\$2,000	\$4,000		
CONCESSIONS	001-000-001-34719-POLTX	\$132	\$0	\$0	\$0		
CONCESSIONS	001-000-001-34719-POOLC	\$1,866	\$0	\$0	\$0		
POOL ADMISSION FEES	001-000-001-34720	\$14,858	\$15,284	\$15,284	\$15,284		
POOL ADMISSION FEES	001-000-001-34720-POLAD	\$8,312	\$0	\$0	\$0		
POOL ADMISSION FEES	001-000-001-34720-POOL	\$600	\$0	\$0	\$0		
POOL ADMISSION FEES	001-000-001-34720-SWIM	\$9,850	\$0	\$0	\$0		
OTHER POOL REVENUES	001-000-001-34721	\$402	\$301	\$301	\$15,000		
POOL SWIM PROG/LESSONS	001-000-001-34725	\$1,826	\$900	\$900	\$0		
RECREATION MISC - GF	001-000-001-34727	\$0	\$48	\$48	\$0		
RECREATION PROGRAMS	001-000-001-34730	\$59,054	\$87,024	\$87,024	\$65,300		
Adult sports						1	\$5,000
Basketball						1	\$1,300
Cheer						1	\$8,000
FLGFB						1	\$16,000
Soccer						1	\$33,000
Tball						1	\$2,000
ENTERTAINMENT	001-000-001-34741	\$3,498	\$20,000	\$20,000	\$3,500		
RENT RECREATION FACILITY	001-000-001-34755	\$1,837	\$4,947	\$4,947	\$5,000		
COMM CTR FAC RENTAL FEES	001-000-001-34759	\$9,035	\$16,200	\$16,200	\$31,150		
COMM CTR FAC RENTAL FEES	001-000-001-34759-CCRTL	\$28,541	\$0	\$0	\$0		
COMM CTR FAC RENTAL FEES	001-000-001-34759-RECPR	\$3,015	\$0	\$0	\$0		
RECREATION SIGN	001-000-001-34790	\$167	\$11,500	\$11,500	\$3,000		
LIEN SEARCH FEE	001-000-001-34900	\$7,920	\$7,661	\$7,661	\$7,500		
TRAFFIC COURT FINES	001-000-001-35110	\$32,970	\$32,839	\$32,839	\$36,157		
POLICE EDUCATION FUND 2ND \$	001-000-001-35130	\$2,451	\$3,000	\$3,000	\$3,000		
LIBRARY FINES	001-000-001-35200	\$1,867	\$1,803	\$1,803	\$1,800		
FINES & FORFEITURES-COUNTY	001-000-001-35900	\$131	\$0	\$0	\$0		
INTEREST EARNED	001-000-001-36120	\$930,545	\$725,000	\$725,000	\$750,000		
DIVIDENDS EJ	001-000-001-36125	\$29,239	\$0	\$0	\$0		
EJ CHANGE IN FAIR MARKET VALUE	001-000-001-36130	\$62,782	\$0	\$0	\$0		
INTEREST ON AD VALOREM	001-000-001-36132	\$1,299	\$205	\$205	\$500		
ERATE REFUND	001-000-001-36201	\$0	\$8,100	\$8,100	\$0		

GENERAL FUND REVENUES

Description	Account ID	FY 2025		FY 2026		FY 2027		Quantity	Unit Cost
		Actuals	Adopted	Amended	Proposed				
POLICE IMPACT FEE	001-000-001-36322	\$51,589	\$88,480	\$88,480	\$88,480				
CEMETERY LOT SALES	001-000-001-36410	\$10,000	\$12,965	\$12,965	\$12,965				
SALE OF SURPLUS EQUIPMENT	001-000-001-36441	\$8,686	\$7,500	\$7,500	\$7,500				
INSURANCE CLAIM PROCEEDS	001-000-001-36442	\$1,000	\$0	\$0	\$0				
PD DONATIONS	001-000-001-36602	\$8,475	\$15,716	\$15,716	\$9,500				
LIBRARY (NEW) DONATIONS	001-000-001-36604	\$500	\$0	\$0	\$0				
REIMBURSEMENT FOR SERVICE	001-000-001-36940	\$0	\$55	\$55	\$0				
RESTITUTION	001-000-001-36942	\$0	\$739	\$739	\$500				
REIMB MAILING SURROUNDING PROP	001-000-001-36943	\$0	\$52	\$52	\$0				
INVESTIGATIVE COST	001-000-001-36944	\$3,304	\$3,677	\$3,677	\$3,300				
REIMBURSEMENT MISC B&Z	001-000-001-36946	\$149,262	\$43,246	\$43,246	\$43,246				
REIMB PLANNING FEES	001-000-001-36947	\$0	\$4,767	\$4,767	\$0				
REIMB ENGINEERING FEES	001-000-001-36948	\$0	\$2,646	\$2,646	\$0				
LAW ENF FUNDS	001-000-001-36950	\$22,572	\$0	\$0	\$100,000		1	\$19,000	
Equipment Purchase Grant From DOT									
Estimated DOT OT for FY 26-offset to estimated DOT OT expense in PD									
MISC REVENUE	001-000-001-36990	\$0	\$725	\$725	\$1,000				
MISC REVENUE - PD	001-000-001-36991	\$7,980	\$2,566	\$2,566	\$3,500		1	\$81,000	
FUEL TAX REFUNDS	001-000-001-36993	\$10,232	\$13,688	\$13,688	\$13,688				
XFER IN FUND BALANCE	001-000-001-38001	\$223,205	\$0	\$0	\$750,000				
Appropriate paving reserve as cost offset for paving project									
XFER IN STORMWATER FBAL	001-000-001-38009	\$0	\$0	\$0	\$150,000		1	\$750,000	
Appropriate storm to pay for proposed stormwater project on Sunset Way									
XFER IN BUILDING (PERMIT FEES)	001-000-001-38012	\$0	\$1,151,123	\$1,151,123	\$773,012		1	\$150,000	
Xfer in for B&Z department									
XFER IN REDEVELOPMENT	001-000-001-38150	\$74,131	\$66,433	\$66,433	\$60,524		1	\$737,012	
Xfer in for City Attorney at 50%									
XFER IN CEMETERY	001-000-001-38275	\$0	\$0	\$0	\$40,280		1	\$36,000	
Xfer in from CRA for 20% CM + 10% FD									
Appropriate Cemetery Fund Balance to pay for cemetery projects budgeted in expense line 001-570-573-53901									
TOTAL		\$12,147,403	\$13,837,975	\$13,837,975	\$13,710,804				

LEGISLATIVE

FY 2026/27 Proposed Budget	\$105,356
FY 2025/26 Adopted Budget	<u>\$113,873</u>
Difference	<u><u>(\$8,517)</u></u>

<u>Highlights of changes</u>	
No P&Z stipend/FICA	(\$6,460)
Travel & Training/education	\$1,600
Decrease in misc. expense	(\$1,200)
Decrease in supplies	<u>(\$2,885)</u>
	<u><u>(\$8,945)</u></u>

LEGISLATIVE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
STIPENDS-COMMISSION	001-510-511-10130	\$61,000	\$66,000	\$66,000	\$66,000	\$0
STIPENDS-P&Z	001-510-511-10131	\$3,240	\$6,000	\$6,000	\$0	(\$6,000)
FICA	001-510-511-10210	\$4,914	\$5,509	\$5,509	\$5,049	(\$460)
LIFE INSURANCE	001-510-511-10233	\$661	\$1,080	\$1,080	\$720	(\$360)
WORKERS COMPENSATION	001-510-511-10240	\$93	\$150	\$150	\$94	(\$56)
PERSONNEL SERVICES		\$69,908	\$78,739	\$78,739	\$71,863	(\$6,876)
CONTRACTUAL SERVICES	001-510-511-30340	\$499	\$5,780	\$5,780	\$6,025	\$245
TRAVEL/PER DIEM	001-510-511-30400	\$3,234	\$7,300	\$7,300	\$8,500	\$1,200
COMMUNICATIONS	001-510-511-30410	\$3,457	\$3,180	\$3,180	\$3,036	(\$144)
POSTAGE	001-510-511-30420	\$0	\$50	\$50	\$50	\$0
INSURANCE	001-510-511-30450	\$2,534	\$3,750	\$3,750	\$4,493	\$743
EQUIPMENT REPAIRS/MAINT	001-510-511-30463	\$0	\$200	\$200	\$200	\$0
PRINTING & COPYING	001-510-511-30470	\$449	\$500	\$500	\$500	\$0
MISC EXPENSE	001-510-511-30490	\$1,716	\$3,000	\$3,000	\$1,800	(\$1,200)
OFFICE SUPPLIES	001-510-511-30510	\$556	\$1,000	\$1,000	\$1,000	\$0
RECORDING MEDIA	001-510-511-30511	\$0	\$0	\$0	\$0	\$0
SUPPLIES	001-510-511-30520	\$0	\$3,385	\$3,385	\$500	(\$2,885)
TRAINING & EDUCATION	001-510-511-30542	\$2,156	\$4,750	\$4,750	\$5,150	\$400
MEMBERSHIPS	001-510-511-30544	\$627	\$2,239	\$2,239	\$2,239	\$0
OPERATING EXPENSES		\$15,228	\$35,134	\$35,134	\$33,493	(\$1,641)
TOTAL		\$85,136	\$113,873	\$113,873	\$105,356	(\$8,517)

LEGISLATIVE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
STIPENDS-COMMISSION	001-510-511-10130	\$61,000	\$66,000	\$66,000	\$66,000		
1099 - Wages - City Commissioner						1	\$12,000
1120 - Wages - City Commissioner						1	\$12,000
1121 - Wages - City Commissioner						1	\$12,000
640 - Wages - City Commissioner						1	\$12,000
845 - Wages - City Commissioner						1	\$12,000
Commission Stipend						5	\$0
Retired Commission Stipend						1	\$6,000
STIPENDS-P&Z	001-510-511-10131	\$3,240	\$6,000	\$6,000	\$0		
FICA	001-510-511-10210	\$4,914	\$5,509	\$5,509	\$5,049		
1099 - Fica/Medicare - City Commissioner						1	\$918
1120 - Fica/Medicare - City Commissioner						1	\$918
1121 - Fica/Medicare - City Commissioner						1	\$918
640 - Fica/Medicare - City Commissioner						1	\$918
845 - Fica/Medicare - City Commissioner						1	\$918
Fica for commission stipends \$66,000 x 7.65%						0	\$0
Fica for retired commission stipend \$6,000 x 7.65%						1	\$459
LIFE INSURANCE	001-510-511-10233	\$661	\$1,080	\$1,080	\$720		
1099 - Life Insurance - Legislative - City Commissioner						1	\$144
1120 - Life Insurance - Legislative - City Commissioner						1	\$144
1121 - Life Insurance - Legislative - City Commissioner						1	\$144
640 - Life Insurance - Legislative - City Commissioner						1	\$144
845 - Life Insurance - Legislative - City Commissioner						1	\$144
WORKERS COMPENSATION	001-510-511-10240	\$93	\$150	\$150	\$94		
CONTRACTUAL SERVICES	001-510-511-30340	\$499	\$5,780	\$5,780	\$6,025		
Civic Plus Code of Ordinances Updates						1	\$3,900
Municode Legal Review						1	\$1,125
Municode Online						1	\$1,000
TRAVEL/PER DIEM	001-510-511-30400	\$3,234	\$7,300	\$7,300	\$8,500		
FLC Conference Hotel						5	\$1,000
Heartland League of Cities Monthly Luncheons						12	\$25
IEMO Course Hotel						2	\$1,000
Meals/Mileage for Conferences & Education						2	\$600
COMMUNICATIONS	001-510-511-30410	\$3,457	\$3,180	\$3,180	\$3,036		
Communications Expense						12	\$253
POSTAGE	001-510-511-30420	\$0	\$50	\$50	\$50		
Estimated postage needed						1	\$50
INSURANCE	001-510-511-30450	\$2,534	\$3,750	\$3,750	\$4,493		
Liability Insurance						1	\$2,401
Property/Crime Insurance						1	\$2,092
EQUIPMENT REPAIRS/MAINT	001-510-511-30463	\$0	\$200	\$200	\$200		

LEGISLATIVE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
PRINTING & COPYING	001-510-511-30470	\$449	\$500	\$500	\$500		
Correspondence, Signs, Cards, etc. Mayor						1	\$500
MISC EXPENSE	001-510-511-30490	\$1,716	\$3,000	\$3,000	\$1,800		
Unanticipated expenditures						1	\$1,800
OFFICE SUPPLIES	001-510-511-30510	\$556	\$1,000	\$1,000	\$1,000		
Binders, Portraits, Calendars, Awards, Plaques, etc.						1	\$1,000
RECORDING MEDIA	001-510-511-30511	\$0	\$0	\$0	\$0		
SUPPLIES	001-510-511-30520	\$0	\$3,385	\$3,385	\$500		
Shirts for Commissioners - 1 Each						1	\$500
TRAINING & EDUCATION	001-510-511-30542	\$2,156	\$4,750	\$4,750	\$5,150		
Florida League of Cities Conference						1	\$4,000
IEMO Registration						1	\$1,000
Lake County Days						1	\$150
MEMBERSHIPS	001-510-511-30544	\$627	\$2,239	\$2,239	\$2,239		
Florida League of Cities						1	\$1,509
Florida League of Mayors						1	\$350
Heartland League of Cities						1	\$350
WEMG						1	\$30
TOTAL		\$85,136	\$113,873	\$113,873	\$105,356		

EXECUTIVE

FY 2026/27 Proposed Budget	\$593,997
FY 2025/26 Adopted Budget	<u>\$630,726</u>
Difference	<u><u>(\$36,729)</u></u>

Highlights of changes

Salary & benefits related to filling HR Director at lower salary, pay adjustments for 3% cola and 1% merit, reallocation of CM benefits for even split with Utility Fund, increase in health insurance projections, and aligning other insurance closer to actuals	(\$16,564)
Reduction to records management contract	(\$10,000)
Reduction in professional book purchases	(\$8,805)
Decrease in supplies	(\$2,500)
Increase general insurance	<u>\$2,551</u>
	<u><u>(\$35,318)</u></u>

EXECUTIVE

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2027	Difference
		Actuals	Adopted	Amended	Proposed	
SALARY	001-510-512-10110	\$279,493	\$278,588	\$278,588	\$270,768	(\$7,820)
BONUS	001-510-512-10111	\$2,085	\$2,149	\$2,149	\$2,481	\$332
WAGES	001-510-512-10120	\$43,209	\$61,808	\$61,808	\$64,713	\$2,905
BONUS	001-510-512-10121	\$1,015	\$713	\$713	\$751	\$38
VEHICLE ALLOWANCE	001-510-512-10158	\$7,500	\$7,200	\$7,200	\$3,600	(\$3,600)
FICA	001-510-512-10210	\$24,364	\$28,605	\$28,605	\$26,187	(\$2,418)
RETIREMENT	001-510-512-10220	\$57,797	\$63,399	\$63,399	\$61,143	(\$2,256)
HEALTH INSURANCE	001-510-512-10230	\$13,967	\$32,075	\$32,075	\$22,364	(\$9,711)
DISABILITY INSURANCE	001-510-512-10231	\$0	\$1,023	\$1,023	\$1,344	\$321
HEALTH INS DEPENDENTS	001-510-512-10232	\$19,923	\$4,394	\$4,394	\$10,733	\$6,339
LIFE INSURANCE	001-510-512-10233	\$398	\$401	\$401	\$324	(\$77)
DENTAL INSURANCE	001-510-512-10236	\$405	\$888	\$888	\$557	(\$331)
WORKERS COMPENSATION	001-510-512-10240	\$533	\$763	\$763	\$477	(\$286)
PERSONNEL SERVICES						
		\$450,689	\$482,006	\$482,006	\$465,442	(\$16,564)
CONTRACTUAL SERVICES	001-510-512-30340	\$116,508	\$87,495	\$87,495	\$78,959	(\$8,536)
TRAVEL/PER DIEM	001-510-512-30400	\$9,158	\$11,045	\$11,045	\$8,485	(\$2,560)
COMMUNICATIONS	001-510-512-30410	\$2,553	\$2,730	\$2,730	\$1,500	(\$1,230)
POSTAGE	001-510-512-30420	\$548	\$1,500	\$1,500	\$1,100	(\$400)
INSURANCE	001-510-512-30450	\$8,696	\$12,870	\$12,870	\$15,421	\$2,551
EQUIPMENT REPAIRS/MAINT	001-510-512-30463	\$0	\$400	\$400	\$0	(\$400)
PRINTING & COPYING	001-510-512-30470	\$0	\$2,000	\$2,000	\$1,500	(\$500)
MISC EXPENSE	001-510-512-30490	\$18	\$100	\$100	\$0	(\$100)
OFFICE SUPPLIES	001-510-512-30510	\$7,654	\$4,500	\$4,500	\$3,000	(\$1,500)
SUPPLIES	001-510-512-30520	\$1,166	\$1,000	\$1,000	\$0	(\$1,000)
FUEL	001-510-512-30522	\$0	\$500	\$500	\$0	(\$500)
PROFESSIONAL BOOKS	001-510-512-30540	\$0	\$10,100	\$10,100	\$1,295	(\$8,805)
SUBSCRIPTIONS	001-510-512-30541	\$5,011	\$2,000	\$2,000	\$2,000	\$0
TRAINING & EDUCATION	001-510-512-30542	\$5,638	\$8,190	\$8,190	\$10,225	\$2,035
MEMBERSHIPS	001-510-512-30544	\$3,440	\$2,290	\$2,290	\$3,070	\$780
OPERATING EXPENSES						
		\$160,390	\$146,720	\$146,720	\$126,555	(\$20,165)
EQUIPMENT PURCHASES	001-510-512-60640	\$3,959	\$2,000	\$2,000	\$2,000	\$0
CAPITAL OUTLAY						
		\$3,959	\$2,000	\$2,000	\$2,000	\$0
TOTAL		\$615,038	\$630,726	\$630,726	\$593,997	(\$36,729)

EXECUTIVE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	001-510-512-10110	\$279,493	\$278,588	\$278,588	\$270,768		
1057 - Wages - HR & Risk Mgmt Director						1	\$99,317
1100 - Wages - City Manager						1	\$82,397
1102 - Wages - City Clerk						1	\$103,371
Reduce HR Director to starting salary						1	(\$14,317)
BONUS	001-510-512-10111	\$2,085	\$2,149	\$2,149	\$2,481		
1057 - Christmas Bonus - HR & Risk Mgmt Director						1	\$1,152
1100 - Christmas Bonus - City Manager						1	\$956
1102 - Christmas Bonus - City Clerk						1	\$1,199
Reduce HR Director to first year bonus amount						1	(\$826)
WAGES	001-510-512-10120	\$43,209	\$61,808	\$61,808	\$64,713		
1101 - Wages - HR Coordinator						1	\$64,713
BONUS	001-510-512-10121	\$1,015	\$713	\$713	\$751		
1101 - Christmas Bonus - HR Coordinator						1	\$751
VEHICLE ALLOWANCE	001-510-512-10158	\$7,500	\$7,200	\$7,200	\$3,600		
1100 - Vehicle - City Manager						1	\$3,600
FICA	001-510-512-10210	\$24,364	\$28,605	\$28,605	\$26,187		
1057 - Fica/Medicare - HR & Risk Mgmt Director						1	\$7,686
1100 - Fica/Medicare - City Manager						1	\$6,652
1101 - Fica/Medicare - HR Coordinator						1	\$5,008
1102 - Fica/Medicare - City Clerk						1	\$8,000
FICA for reduced HR Director salary						1	(\$1,158)
RETIREMENT	001-510-512-10220	\$57,797	\$63,399	\$63,399	\$61,143		
1057 - FRS - HR & Risk Mgmt Director						1	\$13,497
1100 - FRS - Executive - City Manager						1	\$26,861
1101 - FRS - HR Coordinator						1	\$8,795
1102 - FRS - City Clerk						1	\$14,048
Reduce FRS for reduced HR Director Salary						1	(\$2,058)
HEALTH INSURANCE	001-510-512-10230	\$13,967	\$32,075	\$32,075	\$22,364		
DISABILITY INSURANCE	001-510-512-10231	\$0	\$1,023	\$1,023	\$1,344		
1057 - Short Term Disability - HR & Risk Mgmt Director						1	\$384
1100 - Short Term Disability - City Manager						1	\$192
1101 - Short Term Disability - HR Coordinator						1	\$384
1102 - Short Term Disability - City Clerk						1	\$384
HEALTH INS DEPENDENTS	001-510-512-10232	\$19,923	\$4,394	\$4,394	\$10,733		
LIFE INSURANCE	001-510-512-10233	\$398	\$401	\$401	\$324		
1057 - Life Insurance - Employees - HR & Risk Mgmt Director						1	\$72
1100 - Life Insurance - City Manager - City Manager						1	\$108
1101 - Life Insurance - Employees - HR Coordinator						1	\$72
1102 - Life Insurance - Employees - City Clerk						1	\$72
DENTAL INSURANCE	001-510-512-10236	\$405	\$888	\$888	\$557		
WORKERS COMPENSATION	001-510-512-10240	\$533	\$763	\$763	\$477		

EXECUTIVE

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
CONTRACTUAL SERVICES		001-510-512-30340	\$116,508	\$87,495	\$87,495	\$78,959		
Annual Records Disposition -Records Management							1	\$2,000
ASL Video Interpreting Systems							1	\$495
Attorney General - State Contracts							1	\$5,000
BIS Digital Recording System - Commission Chamber							1	\$4,000
BIS Maintenance Upgrade							1	\$3,000
GovStack Annual Website Hosting							1	\$8,564
Laserfiche Cloud & Self-Hosted Subscription							1	\$21,400
MMD Computers							1	\$2,000
Records Management - SML Inc							1	\$30,000
Records Management Consultant							1	(\$10,000)
Social Media / Facebook Archive							1	\$7,500
Veritone (video/digital) records							1	\$5,000
TRAVEL/PER DIEM		001-510-512-30400	\$9,158	\$11,045	\$11,045	\$8,485		
CC FABTO & FACC							1	\$3,000
Central FL HR Group Meetings							6	\$70
CM PRM, FCCMA, FLC							1	\$2,850
FCCMA							3	\$85
FL State SHRM Conference expenses - HR							1	\$1,000
FLC Annual Conference							4	\$85
PRM Board Meeting - HR							2	\$110
PRM Conference Expense - HR							1	\$400
COMMUNICATIONS		001-510-512-30410	\$2,553	\$2,730	\$2,730	\$1,500	12	\$125
Cell phone service for CM, CC, HR								
POSTAGE		001-510-512-30420	\$548	\$1,500	\$1,500	\$1,100		
Business Tax Receipt Mailings							1	\$300
CM, CC, Admin Mailings							1	\$300
Pitney Bowes Postage							1	\$500
INSURANCE		001-510-512-30450	\$8,696	\$12,870	\$12,870	\$15,421		
Liability Insurance							1	\$8,241
Property/Crime Insurance							1	\$7,180
EQUIPMENT REPAIRS/MAINT		001-510-512-30463	\$0	\$400	\$400	\$0		
PRINTING & COPYING		001-510-512-30470	\$0	\$2,000	\$2,000	\$1,500		
CC Advertising							1	\$1,000
CC District Maps, Door Hangers, etc.							1	\$500
MISC EXPENSE		001-510-512-30490	\$18	\$100	\$100	\$0		
OFFICE SUPPLIES		001-510-512-30510	\$7,654	\$4,500	\$4,500	\$3,000		
CC Office Supplies							1	\$1,000
Office Supplies - HR							1	\$2,000
SUPPLIES		001-510-512-30520	\$1,166	\$1,000	\$1,000	\$0		
FUEL		001-510-512-30522	\$0	\$500	\$500	\$0		
PROFESSIONAL BOOKS		001-510-512-30540	\$0	\$10,100	\$10,100	\$1,295		

EXECUTIVE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
CM Leadership Books						1	\$500
Leadership Books - HR						1	\$500
SHRM Certification Books						1	\$295
SUBSCRIPTIONS	001-510-512-30541	\$5,011	\$2,000	\$2,000	\$2,000		
CC Dropbox Subscription						1	\$2,000
TRAINING & EDUCATION	001-510-512-30542	\$5,638	\$8,190	\$8,190	\$10,225		
BS&A Virtual Training - HR						1	\$1,500
CC FACC & FABTO						1	\$1,875
CM PRM, FCCMA, FLC						1	\$1,500
FCCMA						1	\$650
FCCMA Hotel						4	\$250
FL SHRM State Conference - HR						1	\$1,500
FLC Annual Conference Hotel						3	\$650
FLC Annual Conference Registration						1	\$0
PRM Annual Conference - HR						1	\$250
MEMBERSHIPS	001-510-512-30544	\$3,440	\$2,290	\$2,290	\$3,070		
CC Annual Laserfiche Renewal						1	\$1,200
CC Memberships Dues						1	\$750
CM FCCMA						1	\$300
Notary - HR						2	\$110
SHRM National Membership - HR						2	\$300
EQUIPMENT PURCHASES	001-510-512-60640	\$3,959	\$2,000	\$2,000	\$2,000		
Laptop for City Clerk						1	\$2,000
TOTAL		\$615,038	\$630,726	\$630,726	\$593,997		

FINANCE

FY 2026/27 Proposed Budget	\$686,055
FY 2025/26 Adopted	<u>\$666,651</u>
Difference	<u><u>\$19,404</u></u>

Highlights of changes

Combination of filling vacant deputy director position at a lower salary and associated benefits, plus cola increases at 3%, merit 1%, increases to dependent healthcare costs and reduction to employee healthcare costs	\$4,469
Reduction to travel and training	(\$5,000)
Reduction to various other general accounts	(\$7,000)
Contingency budget increase	<u>\$29,725</u>
	<u><u>\$22,194</u></u>

FINANCE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY	001-510-513-10110	\$159,796	\$194,143	\$194,143	\$170,727	(\$23,416)
BONUS	001-510-513-10111	\$1,107	\$1,523	\$1,523	\$1,157	(\$366)
WAGES	001-510-513-10120	\$128,393	\$145,303	\$145,303	\$151,124	\$5,821
BONUS	001-510-513-10121	\$1,104	\$1,560	\$1,560	\$1,753	\$193
OVERTIME	001-510-513-10140	\$502	\$4,000	\$4,000	\$0	(\$4,000)
FICA	001-510-513-10210	\$20,687	\$26,512	\$26,512	\$20,344	(\$6,168)
RETIREMENT	001-510-513-10220	\$40,016	\$48,191	\$48,191	\$43,739	(\$4,452)
HEALTH INSURANCE	001-510-513-10230	\$43,502	\$45,821	\$45,821	\$61,556	\$15,735
DISABILITY INSURANCE	001-510-513-10231	\$0	\$1,032	\$1,032	\$1,920	\$888
HEALTH INS DEPENDENTS	001-510-513-10232	\$10,667	\$5,472	\$5,472	\$26,138	\$20,666
LIFE INSURANCE	001-510-513-10233	\$563	\$572	\$572	\$288	(\$284)
DENTAL INSURANCE	001-510-513-10236	\$1,274	\$1,269	\$1,269	\$1,410	\$141
WORKERS COMPENSATION	001-510-513-10240	\$406	\$769	\$769	\$480	(\$289)
		\$408,017	\$476,167	\$476,167	\$480,636	\$4,469
PERSONNEL SERVICES						
PROFESSIONAL FEES	001-510-513-30313	\$25	\$0	\$0	\$0	\$0
AUDIT FEES	001-510-513-30320	\$13,750	\$27,675	\$27,675	\$24,575	(\$3,100)
CONTRACTUAL SERVICES	001-510-513-30340	\$4,633	\$3,700	\$3,700	\$3,600	(\$100)
TRAVEL/PER DIEM	001-510-513-30400	\$7,176	\$9,500	\$9,500	\$4,500	(\$5,000)
POSTAGE	001-510-513-30420	\$1,757	\$1,700	\$1,700	\$1,700	\$0
INSURANCE	001-510-513-30450	\$7,361	\$10,894	\$10,894	\$13,054	\$2,160
EQUIPMENT REPAIRS/MAINT	001-510-513-30463	\$0	\$1,000	\$1,000	\$500	(\$500)
SERVICE CONTRACTS	001-510-513-30465	\$0	\$1,500	\$1,500	\$0	(\$1,500)
PRINTING & COPYING	001-510-513-30470	\$159	\$800	\$800	\$500	(\$300)
MISC EXPENSE	001-510-513-30490	\$0	\$500	\$500	\$0	(\$500)
OFFICE SUPPLIES	001-510-513-30510	\$7,063	\$6,700	\$6,700	\$6,700	\$0
SUPPLIES	001-510-513-30520	\$2,099	\$1,500	\$1,500	\$0	(\$1,500)
TRAINING & EDUCATION	001-510-513-30542	\$5,294	\$5,450	\$5,450	\$3,500	(\$1,950)
MEMBERSHIPS	001-510-513-30544	\$175	\$500	\$500	\$500	\$0
		\$49,492	\$71,419	\$71,419	\$59,129	(\$12,290)
OPERATING EXPENSES						
EQUIPMENT PURCHASES	001-510-513-60640	\$6,850	\$5,000	\$5,000	\$2,500	(\$2,500)
		\$6,850	\$5,000	\$5,000	\$2,500	(\$2,500)
CAPITAL OUTLAY						
CONTINGENCY FINANCE	001-510-513-90990	\$72,232	\$114,065	\$114,065	\$143,790	\$29,725
		\$72,232	\$114,065	\$114,065	\$143,790	\$29,725
NON-OPERATING						
		\$536,591	\$666,651	\$666,651	\$686,055	\$19,404
TOTAL						

FINANCE

	Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	1104 - Wages - Finance Director	001-510-513-10110	\$159,796	\$194,143	\$194,143	\$170,727	1	\$99,753
	Vacancy - Wages - Deputy Finance Director						1	\$70,974
BONUS	1104 - Christmas Bonus - Finance Director	001-510-513-10111	\$1,107	\$1,523	\$1,523	\$1,157	1	\$1,157
WAGES	1067 - Wages - AR/AP Payroll Administrator	001-510-513-10120	\$128,393	\$145,303	\$145,303	\$151,124	1	\$58,155
	1127 - Wages - Accountant						1	\$35,279
	737 - Wages - Utility Administrator						1	\$57,689
BONUS	1067 - Christmas Bonus - AR/AP Payroll Administrator	001-510-513-10121	\$1,104	\$1,560	\$1,560	\$1,753	1	\$675
	1127 - Christmas Bonus - Accountant						1	\$409
	737 - Christmas Bonus - Utility Administrator						1	\$669
OVERTIME	1104 - Fica/Medicare - Finance Director	001-510-513-10140	\$502	\$4,000	\$4,000	\$0	1	\$7,720
FICA	1127 - Fica/Medicare - Accountant	001-510-513-10210	\$20,687	\$26,512	\$26,512	\$20,344	1	\$2,730
	737 - Fica/Medicare - Utility Administrator						1	\$4,464
	Vacancy - Fica/Medicare - Deputy Finance Director						1	\$5,429
RETIREMENT	1067 - FRS - AR/AP Payroll Administrator	001-510-513-10220	\$40,016	\$48,191	\$48,191	\$43,739	1	\$7,903
	1104 - FRS - Finance Director						1	\$13,556
	1127 - FRS - Accountant						1	\$4,794
	737 - FRS - Utility Administrator						1	\$7,840
	Vacancy - FRS - Deputy Finance Director						1	\$9,645
HEALTH INSURANCE	1067 - Short Term Disability - AR/AP Payroll Administrator	001-510-513-10230	\$43,502	\$45,821	\$45,821	\$61,556	1	\$384
DISABILITY INSURANCE	1104 - Short Term Disability - Finance Director	001-510-513-10231	\$0	\$1,032	\$1,032	\$1,920	1	\$384
	1127 - Short Term Disability - Accountant						1	\$384
	737 - Short Term Disability - Utility Administrator						1	\$384
	Vacancy - Short Term Disability - Deputy Finance Director						1	\$384
HEALTH INS DEPENDENTS	Depending health insuranc	001-510-513-10232	\$10,667	\$5,472	\$5,472	\$26,138	1	\$29,622
	Employee change to dependent coverage						1	(\$3,484)
LIFE INSURANCE	1067 - Life Insurance - Employees - AR/AP Payroll Administrator	001-510-513-10233	\$563	\$572	\$572	\$288	1	\$72
	1104 - Life Insurance - Employees - Finance Director						1	\$72
	737 - Life Insurance - Employees - Utility Administrator						1	\$72
	Vacancy - Life Insurance - Employees - Deputy Finance Director						1	\$72
DENTAL INSURANCE		001-510-513-10236	\$1,274	\$1,269	\$1,269	\$1,410		
WORKERS COMPENSATION		001-510-513-10240	\$406	\$769	\$769	\$480		

FINANCE

Description	Account ID	FY 2025		FY 2026		FY 2027		Quantity	Unit Cost
		Actuals	Adopted	Amended	Proposed	Adopted	Proposed		
PROFESSIONAL FEES	001-510-513-30313	\$25	\$0	\$0	\$0				
AUDIT FEES	001-510-513-30320	\$13,750	\$27,675	\$27,675	\$24,575			1	\$18,875
1/2 Audit Expense (\$37,750)									
Single Audit									
CONTRACTUAL SERVICES	001-510-513-30340	\$4,633	\$3,700	\$3,700	\$3,600			1	\$3,600
TRAVEL/PER DIEM	001-510-513-30400	\$7,176	\$9,500	\$9,500	\$4,500				
BS&A Conference									
FGFOA-Semi/Annual Conference - June/Nov								1	\$2,000
Flights/Training								2	\$1,000
Hotel, Mileage								1	\$1,000
Department submitted reduction - reduce for BS&A								1	\$2,000
Department submitted reduction - reduce hotel/mileage								1	(\$1,000)
Departmental submitted reduction - training								1	(\$500)
								1	(\$1,000)
POSTAGE	001-510-513-30420	\$1,757	\$1,700	\$1,700	\$1,700			1	\$1,700
PO's, A/P Checks, W2's, 1099's, ACFRs									
INSURANCE	001-510-513-30450	\$7,361	\$10,894	\$10,894	\$13,054			1	\$6,976
Liability Insurance									
Property/Crime Insurance									
EQUIPMENT REPAIRS/MAINT	001-510-513-30463	\$0	\$1,000	\$1,000	\$500			1	\$500
MMD Repairs									
SERVICE CONTRACTS	001-510-513-30465	\$0	\$1,500	\$1,500	\$0				
PRINTING & COPYING	001-510-513-30470	\$159	\$800	\$800	\$500			1	\$500
Budgets, Gen Fund Checks, Payroll Checks, Bus Cards,									
MISC EXPENSE	001-510-513-30490	\$0	\$500	\$500	\$0				
OFFICE SUPPLIES	001-510-513-30510	\$7,063	\$6,700	\$6,700	\$6,700			1	\$500
Check printer, check paper stock									
General Office Supplies data tabs, binding equipment, receipt tape,									
pens, pencils									
Office Supplies, Supplies Combined for Printer cartridges, toner									
SUPPLIES	001-510-513-30520	\$2,099	\$1,500	\$1,500	\$0			1	\$3,700
TRAINING & EDUCATION	001-510-513-30542	\$5,294	\$5,450	\$5,450	\$3,500				
Auditor Training, GFOA, FGFOA									
MEMBERSHIPS	001-510-513-30544	\$175	\$500	\$500	\$500			1	\$3,500
FGFOA, GFOA, Gov Accreditation									
EQUIPMENT PURCHASES	001-510-513-60640	\$6,850	\$5,000	\$5,000	\$2,500			1	\$500
Scanners, Computer, Calculators									
CONTINGENCY FINANCE	001-510-513-90990	\$72,232	\$114,065	\$114,065	\$143,790			1	\$2,500
TOTAL		\$536,591	\$666,651	\$666,651	\$686,055				

LEGAL

FY 2026/27 Proposed Budget	\$109,500
FY 2025/26 Adopted Budget	<u>\$98,000</u>
Difference	<u><u>\$11,500</u></u>

<u>Highlight of changes</u>	
Increase for labor attorney, plus decrease in legal advertising	<u>\$11,500</u>
	<u><u>\$11,500</u></u>

LEGAL DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
LEGAL FEES	001-510-514-30310	\$74,389	\$84,000	\$84,000	\$96,000	\$12,000
LEGAL ADVERTISING	001-510-514-30492	\$715	\$11,500	\$11,500	\$11,000	(\$500)
RECORDING FEES	001-510-514-30497	\$2,269	\$2,500	\$2,500	\$2,500	\$0
OPERATING EXPENSES		\$77,373	\$98,000	\$98,000	\$109,500	\$11,500
TOTAL		\$77,373	\$98,000	\$98,000	\$109,500	\$11,500

LEGAL DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
LEGAL FEES	001-510-514-30310	\$74,389	\$84,000	\$84,000	\$96,000		
	Allen, Norton & Blue					12	\$2,000
	Law Office of Anita Geraci-Carver					12	\$6,000
LEGAL ADVERTISING	001-510-514-30492	\$715	\$11,500	\$11,500	\$11,000		
Large & small scale comp plan/misc ordinances/budget/local planning agency ads/annexation						1	\$11,000
RECORDING FEES	001-510-514-30497	\$2,269	\$2,500	\$2,500	\$2,500		
Ordinances/annexations/etc.						1	\$2,500
TOTAL		\$77,373	\$98,000	\$98,000	\$109,500		

OTHER GENERAL GOVERNMENT

FY 2026/27 Proposed Budget	\$1,190,112
FY 2025/26 Adopted Budget	<u>\$1,124,910</u>
Difference	<u><u>\$65,202</u></u>

Highlight of changes

Decrease from proposed elimination of IT Analyst position, and its related costs, aligning insurance costs more closely with actuals	(\$59,645)
Increase in xfer to CRA for redevelopment taxes resulting from higher taxable values	\$68,658
Various facility repairs/maintenance	\$22,750
Replace door access control at city hall, replace 3 AEDs and purchase 3 new AEDs for pool/rec	\$20,780
General insurance increase	\$7,051
Increase in tuition reimbursement	<u>\$4,500</u>
	<u><u>\$64,094</u></u>

OTHER GENERAL GOVERNMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
WAGES	001-510-519-10120	\$38,711	\$117,621	\$117,621	\$78,901		
1097 - Wages - Custodian						1	\$36,166
937 - Wages - Custodian						1	\$42,735
Vacancy - Wages - It Specialist/Analyst						1	\$39,174
Eliminate vacant IT Analyst position						1	(\$39,174)
BONUS	001-510-519-10121	\$456	\$1,357	\$1,357	\$915		
1097 - Christmas Bonus - Custodian						1	\$420
937 - Christmas Bonus - Custodian						1	\$496
FICA	001-510-519-10210	\$2,867	\$10,364	\$10,364	\$6,106		
1097 - Fica/Medicare - Custodian						1	\$2,799
937 - Fica/Medicare - Custodian						1	\$3,307
Vacancy - Fica/Medicare - It Specialist/Analyst						1	\$2,997
Eliminate FICA for IT Analyst position						1	(\$2,997)
RETIREMENT	001-510-519-10220	\$5,312	\$16,503	\$16,503	\$10,722		
1097 - FRS - Custodian						1	\$4,915
937 - FRS - Custodian						1	\$5,808
Vacancy - FRS - It Specialist/Analyst						1	\$5,324
Eliminate FRS for IT Analyst position						1	(\$5,324)
HEALTH INSURANCE	001-510-519-10230	\$0	\$27,493	\$27,493	\$20,635		
DISABILITY INSURANCE	001-510-519-10231	\$0	\$371	\$371	\$768		
1097 - Short Term Disability - Custodian						1	\$384
937 - Short Term Disability - Custodian						1	\$384
Vacancy - Short Term Disability - It Specialist/Analyst						1	\$284
Eliminate disability insurance for IT Analyst position						1	(\$284)
HEALTH INS DEPENDENTS	001-510-519-10232	\$0	\$0	\$0	\$0		
LIFE INSURANCE	001-510-519-10233	\$103	\$343	\$343	\$144		
1097 - Life Insurance - Employees - Custodian						1	\$72
937 - Life Insurance - Employees - Custodian						1	\$72
Vacancy - Life Insurance - Employees - It Specialist/Analyst						1	\$53
Eliminate life insurance for IT Analyst position						1	(\$53)
DENTAL INSURANCE	001-510-519-10236	\$0	\$761	\$761	\$247		
WORKERS COMPENSATION	001-510-519-10240	\$1,299	\$6,048	\$6,048	\$3,778		
UNEMPLOYMENT COMPENSATION	001-510-519-10250	\$0	\$6,000	\$6,000	\$5,000		
Unemployment insurance						1	\$5,000
PROFESSIONAL FEES	001-510-519-30313	\$3,325	\$22,040	\$22,040	\$0		
CONTRACTUAL SERVICES	001-510-519-30340	\$90,912	\$91,855	\$91,855	\$113,763		
Artemis Spam Software						1	\$4,200
Badge Reader Software - New						1	\$2,000
BS&A Annual Service Fee for Fixed Assets						1	\$1,640
BS&A Annual Service Fee for Permits/Development						1	\$2,266
BS&A Annual Service Fees for all Financial Modules						1	\$34,960
Commercial Christmas tree lease and storage						1	\$2,500

OTHER GENERAL GOVERNMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
FDLE Ee Criminal Checks - HR						37	\$36
Fire Alarm monitoring and maint.						4	\$250
General Employee Physicals and Drug Screening - HR						27	\$225
Hep B Vaccine						5	\$298
hepatitis A&B combo Shots (PW)						1	\$11,250
MMD Service Agreement						1	\$36,000
MVR Reports - HR						73	\$10
Police Department Physicals						5	\$980
Random alcohol and drug tests						1	\$1,140
True Green Lawn service						12	\$190
BANK FEES/SERVICE CHARGES	001-510-519-30344	(\$133)	\$950	\$950	\$1,200		
TD Card Services						12	\$100
TRAVEL/PER DIEM	001-510-519-30400	\$0	\$500	\$500	\$0		
COMMUNICATIONS	001-510-519-30410	\$16,793	\$27,780	\$27,780	\$25,080		
St FI - L/S & L/D						1	\$1,080
Summit Internet/Phones						12	\$2,000
POSTAGE	001-510-519-30420	\$0	\$50	\$50	\$0		
ELECTRIC	001-510-519-30430	\$23,476	\$27,500	\$27,500	\$27,500		
WATER	001-510-519-30431	\$16,075	\$27,500	\$27,500	\$29,604		
RENTAL OF EQUIPMENT	001-510-519-30440	\$5,053	\$8,338	\$8,338	\$8,338		
City Hall Copiers with Kyocera and Citizens First						1	\$7,254
Pitney Bowes Postage Machine Lease						1	\$1,084
INSURANCE	001-510-519-30450	\$24,026	\$35,558	\$35,558	\$42,609		
Liability Insurance						1	\$22,770
Property/Crime Insurance						1	\$19,839
VEHICLE REPAIRS/MAINT	001-510-519-30462	\$158	\$2,000	\$2,000	\$5,000		
Repair/Maintenance for custodian truck and city hall Kia						2	\$2,500
EQUIPMENT REPAIRS/MAINT	001-510-519-30463	\$5,214	\$1,024	\$1,024	\$4,900		
Standby generator preventive maintenance						4	\$725
Standby generator repairs						1	\$2,000
FACILITIES REPAIRS/MAINT	001-510-519-30464	\$15,853	\$18,150	\$18,150	\$40,900		
AC Filters						12	\$200
AC Repairs						5	\$2,000
Fire Extinguisher Testing Repair and Maint.						1	\$10,000
Misc. Repairs						1	\$18,000
Pest Control						1	\$500
SERVICE CONTRACTS	001-510-519-30465	\$660	\$800	\$800	\$0		
PRINTING	001-510-519-30470	\$0	\$500	\$500	\$1,500		
Badge Reader Supplies - HR						1	\$1,000
Misc.						1	\$500
ADVERTISING	001-510-519-30480	\$4,294	\$5,000	\$5,000	\$3,500		
Other Recruiting Platform Searches						5	\$100

OTHER GENERAL GOVERNMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
GOODWILL	001-510-519-30481	\$23,396	\$25,100	\$25,100	\$19,000	6	\$500
Searches Using Indeed							
Employee Appreciation Lunch						1	\$2,800
Employee Engagement Committee - HR						3	\$500
Employee Gifts - HR						1	\$0
Employee Picnic - HR						1	\$500
Flowers - HR						1	\$600
Food for Employee Workshops - HR						1	\$1,000
Fruitland Park Day Gifts						1	\$0
Holiday Celebration						1	\$6,000
Public Works Appreciation						1	\$700
Retiree Party - HR						2	\$300
Safety Committee - HR						1	\$500
Teacher Appreciation Week						1	\$2,000
Thanksgiving Lunch - HR						1	\$1,600
Workshops						1	\$1,200
MISC EXPENSE	001-510-519-30490	\$776	\$750	\$750	\$0		
REDEVELOPMENT TAXES	001-510-519-30491	\$510,632	\$594,264	\$594,264	\$662,922		
Xfer CRA Incremental Value Millage Revenues to CRA Fund						1	\$662,922
OFFICE SUPPLIES	001-510-519-30510	\$919	\$6,500	\$6,500	\$6,500	1	\$6,500
Shared Office Supplies - HR						1	\$6,500
SUPPLIES	001-510-519-30520	\$24,390	\$28,500	\$28,500	\$29,830		
Christmas Decorations for City Display						1	\$7,500
City Banners for College Ave and Berckman St.						1	\$0
Janitorial Supplies (except pool)						1	\$11,000
Shared Supplies for All Departments						1	\$11,330
UNIFORMS	001-510-519-30521	\$1,421	\$1,090	\$1,090	\$1,550		
Boot Allowance						2	\$175
Uniforms for custodians. x2						2	\$600
FUEL	001-510-519-30522	\$1,283	\$3,500	\$3,500	\$5,420		
Fuel for city hall emergency generator						2	\$1,800
Fuel for custodian truck and city hall Kia						52	\$35
SUBSCRIPTIONS	001-510-519-30541	\$0	\$300	\$300	\$0		
TRAINING AND EDUCATION	001-510-519-30542	\$0	\$2,500	\$2,500	\$2,500		
General Training for All Employees						1	\$2,500
Tuition Reimbursement	001-510-519-30545	\$0	\$6,000	\$6,000	\$10,500		
Tuition Reimbursement - HR						2	\$5,250
EQUIPMENT PURCHASES	001-510-519-60640	\$33,727	\$0	\$0	\$20,780		
AEDs - 3 new for Pool/Recreation, replace 3 of 15 total AEDs.						6	\$2,300
Replace balance over next 3 years							
Replace Door Access Control System at City Hall That is at End of Life						1	\$6,980

OTHER GENERAL GOVERNMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
	TOTAL	\$850,998	\$1,124,910	\$1,124,910	\$1,190,112		

LAW ENFORCEMENT

FY 2026/27 Proposed Budget	\$4,412,848
FY 2025/26 Adopted Budget	<u>\$4,087,697</u>
Difference	<u><u>\$325,151</u></u>

Summary of changes

Salary and related for 5% step increase for sworn personnel, 3% cola and 1% merit for all other employees, plus related benefits, aligning other related costs to actuals	\$129,137
Increase for dependent healthcare	\$51,478
Increase in contractual services related to new building, equipment, other services related to operating a PD	\$45,429
Increase for summit broadband with new building	\$20,400
Increase in property insurance with new building	\$24,596
Increase in equipment for sworn officers	<u>\$55,033</u>
	<u><u>\$326,073</u></u>

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY	001-520-521-10110	\$141,035	\$94,599	\$94,599	\$122,608	\$28,009
BONUS	001-520-521-10111	\$1,039	\$1,092	\$1,092	\$1,422	\$330
WAGES	001-520-521-10120	\$1,324,077	\$1,700,399	\$1,700,399	\$1,773,307	\$72,908
BONUS	001-520-521-10121	\$20,603	\$26,164	\$26,164	\$26,952	\$788
SCHOOL CROSSING WAGES	001-520-521-10122	\$32,719	\$39,600	\$39,600	\$43,759	\$4,159
RESERVE OTHER WAGES	001-520-521-10135	\$0	\$15,000	\$15,000	\$0	(\$15,000)
OVERTIME	001-520-521-10140	\$86,795	\$91,910	\$91,910	\$104,454	\$12,544
INCENTIVE PAY	001-520-521-10150	\$15,745	\$34,560	\$34,560	\$37,543	\$2,983
HOLIDAY PAY	001-520-521-10151	\$73,628	\$96,504	\$96,504	\$76,546	(\$19,958)
UNIFORM ALLOWANCE	001-520-521-10155	\$10,500	\$12,000	\$12,000	\$12,000	\$0
FICA	001-520-521-10210	\$126,782	\$160,150	\$160,150	\$168,193	\$8,043
RETIREMENT	001-520-521-10220	\$559,883	\$700,049	\$700,049	\$776,649	\$76,600
HEALTH INSURANCE	001-520-521-10230	\$145,009	\$231,397	\$221,776	\$220,150	(\$11,247)
DISABILITY INSURANCE	001-520-521-10231	\$0	\$5,002	\$5,002	\$9,984	\$4,982
HEALTH IN DEPENDENTS	001-520-521-10232	\$9,208	\$6,175	\$6,175	\$57,653	\$51,478
LIFE INSURANCE	001-520-521-10233	\$2,236	\$2,976	\$2,976	\$1,872	(\$1,104)
DENTAL INSURANCE	001-520-521-10236	\$4,328	\$6,595	\$6,595	\$5,528	(\$1,067)
WORKERS COMPENSATION	001-520-521-10240	\$50,379	\$90,124	\$90,124	\$56,291	(\$33,833)
		\$2,603,966	\$3,314,296	\$3,304,675	\$3,494,911	\$180,615
PERSONNEL SERVICES						
PROFESSIONAL FEES	001-520-521-30313	\$5,464	\$9,590	\$9,590	\$10,380	\$790
CONTRACTUAL SERVICES	001-520-521-30340	\$34,311	\$55,178	\$59,638	\$100,607	\$45,429
INVESTIGATIONS	001-520-521-30350	\$1,490	\$2,100	\$2,100	\$2,100	\$0
TRAVEL/PER DIEM	001-520-521-30400	\$3,903	\$4,600	\$4,600	\$4,600	\$0
COMMUNICATIONS	001-520-521-30410	\$36,815	\$33,000	\$33,000	\$51,900	\$18,900
POSTAGE	001-520-521-30420	\$108	\$300	\$300	\$300	\$0
ELECTRIC	001-520-521-30430	\$0	\$78,560	\$78,560	\$48,000	(\$30,560)
WATER	001-520-521-30431	\$0	\$1,800	\$1,800	\$7,200	\$5,400
RENTAL OF EQUIPMENT	001-520-521-30440	\$2,855	\$2,712	\$2,712	\$3,600	\$888
INSURANCE	001-520-521-30450	\$71,058	\$108,017	\$108,017	\$132,613	\$24,596
RADIO REPAIRS/MAINT	001-520-521-30461	\$6,645	\$8,556	\$8,556	\$8,556	\$0
VEHICLE REPAIRS/MAINT	001-520-521-30462	\$52,267	\$50,000	\$50,000	\$50,000	\$0
EQUIPMENT R&M	001-520-521-30463	\$10,291	\$8,370	\$8,370	\$12,650	\$4,280
FACILITIES REPAIRS/MAINT	001-520-521-30464	\$491	\$2,000	\$2,000	\$15,000	\$13,000
SERVICE CONTRACTS	001-520-521-30465	\$76	\$450	\$450	\$450	\$0
PRINTING & COPYING	001-520-521-30470	\$228	\$1,500	\$1,500	\$2,000	\$500
PD DONATIONS EXPENSE	001-520-521-30482	\$4,088	\$5,000	\$5,000	\$5,000	\$0
INSURANCE RPR/CLAIM/SETTLMT	001-520-521-30498	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	001-520-521-30510	\$2,508	\$3,500	\$3,500	\$3,500	\$0
SUPPLIES	001-520-521-30520	\$7,863	\$10,500	\$11,800	\$10,000	(\$500)
UNIFORMS	001-520-521-30521	\$25,330	\$17,000	\$19,000	\$19,000	\$2,000

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
FUEL	001-520-521-30522	\$90,862	\$116,000	\$116,000	\$120,000	\$4,000
PROMOTIONAL	001-520-521-30524	\$4,689	\$3,000	\$3,000	\$3,000	\$0
PROFESSIONAL BOOKS	001-520-521-30540	\$0	\$390	\$390	\$390	\$0
TRAINING & EDUCATION	001-520-521-30542	\$15,648	\$24,000	\$24,000	\$24,000	\$0
2ND DOLLAR TNG/POLICE ED FUND	001-520-521-30543	\$1,915	\$3,500	\$3,500	\$4,000	\$500
MEMBERSHIPS	001-520-521-30544	\$154	\$860	\$860	\$1,140	\$280
TUITION REIMBURSEMENT	001-520-521-30545	\$4,059	\$0	\$0	\$0	\$0
OPERATING EXPENSES		\$383,118	\$550,483	\$558,243	\$639,986	\$89,503
EQUIPMENT PURCHASES	001-520-521-60640	\$201,901	\$209,928	\$211,389	\$211,464	\$1,536
EQUIP PURCHASE NON REPAIRABLE	001-520-521-60643	\$7,876	\$12,990	\$13,390	\$47,487	\$34,497
EQUIP PURCH NONREPAIRABLE	001-520-521-60643-DOT	\$0	\$0	\$0	\$19,000	\$19,000
EQUIPMENT - VEHICLES	001-520-521-60649	\$110,117	\$0	\$0	\$0	\$0
CAPITAL OUTLAY		\$319,894	\$222,918	\$224,779	\$277,951	\$55,033
TOTAL		\$3,306,978	\$4,087,697	\$4,087,697	\$4,412,848	\$325,151

POLICE DEPARTMENT

Description	Account ID	FY 2025		FY 2026		FY 2026		FY 2027		Quantity	Unit Cost
		Actuals	Adopted	Amended	Proposed	Adopted	Amended	Proposed	Adopted		
SALARY	001-520-521-10110	\$141,035	\$94,599	\$94,599	\$122,608					1	\$122,608
BONUS	001-520-521-10110										
	001-520-521-10111	\$1,039	\$1,092	\$1,092	\$1,422					1	\$1,422
WAGES	001-520-521-10120	\$1,324,077	\$1,700,399	\$1,700,399	\$1,773,307					1	\$1,422
691 - Wages - Police Chief											
691 - Christmas Bonus - Police Chief											
1001 - Wages - Police Officer										1	\$67,158
1020 - Wages - Police Officer										1	\$67,158
1022 - Wages - Police Officer										1	\$63,948
1048 - Wages - Police Officer										1	\$60,912
1088 - Wages - Administrative Assistant										1	\$50,680
1090 - Wages - Police Officer										1	\$63,948
1113 - Wages - Police Officer										1	\$60,912
1118 - Wages - Police Officer										1	\$60,912
1119 - Wages - Police Officer										1	\$60,912
1123 - Wages - Police Officer										1	\$60,912
1133 - Wages - Receptionist - PD										1	\$37,714
392 - Wages - Lieutenant										1	\$98,105
537 - Wages - Sergeant										1	\$84,936
631 - Wages - Lieutenant										1	\$93,432
676 - Wages - Sergeant										1	\$84,936
710 - Wages - Police Officer										1	\$63,948
805 - Wages - Sergeant										1	\$89,195
841 - Wages - Sr. Police Officer										1	\$81,441
871 - Wages - Lieutenant										1	\$88,998
891 - Wages - Sr. Police Officer										1	\$81,441
927 - Wages - Sr. Police Officer										1	\$73,863
928 - Wages - Sergeant										1	\$84,936
949 - Wages - Sr. Police Officer										1	\$73,863
Vacancy - Wages - Police Officer										1	\$58,007
Vacancy - Wages - Sergeant										1	\$73,382
Fund Vacant Sergeant position at Police Officer salary										1	(\$15,375)
BONUS	001-520-521-10121	\$20,603	\$26,164	\$26,164	\$26,952						
1001 - Christmas Bonus - Police Officer										1	\$1,107
1020 - Christmas Bonus - Police Officer										1	\$1,107
1022 - Christmas Bonus - Police Officer										1	\$1,120
1048 - Christmas Bonus - Police Officer										1	\$1,004
1088 - Christmas Bonus - Administrative Assistant										1	\$588
1090 - Christmas Bonus - Police Officer										1	\$1,054
1113 - Christmas Bonus - Police Officer										1	\$1,054
1118 - Christmas Bonus - Police Officer										1	\$1,004
1119 - Christmas Bonus - Police Officer										1	\$1,004
1123 - Christmas Bonus - Police Officer										1	\$1,004
1133 - Christmas Bonus - Receptionist - PD										1	\$437
392 - Christmas Bonus - Lieutenant										1	\$1,617

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
537 - Christmas Bonus - Sergeant						1	\$1,400
631 - Christmas Bonus - Lieutenant						1	\$1,540
676 - Christmas Bonus - Sergeant						1	\$1,400
710 - Christmas Bonus - Police Officer						1	\$1,054
805 - Christmas Bonus - Sergeant						1	\$1,470
841 - Christmas Bonus - Sr. Police Officer						1	\$1,342
871 - Christmas Bonus - Lieutenant						1	\$1,467
891 - Christmas Bonus - Sr. Police Officer						1	\$1,342
927 - Christmas Bonus - Sr. Police Officer						1	\$1,218
928 - Christmas Bonus - Sergeant						1	\$1,400
949 - Christmas Bonus - Sr. Police Officer						1	\$1,218
SCHOOL CROSSING WAGES	001-520-521-10122	\$32,719	\$39,600	\$39,600	\$43,759		
1092 - Wages - School Crossing Guard						1	\$6,029
663 - Wages - School Crossing Guard						1	\$6,685
838 - Wages - School Crossing Guard						1	\$6,638
839 - Wages - School Crossing Guard						1	\$7,240
874 - Wages - School Crossing Guard						1	\$6,637
Vacancy - Wages - School Crossing Guard						1	\$10,530
RESERVE OTHER WAGES	001-520-521-10135	\$0	\$15,000	\$15,000	\$0		
OVERTIME	001-520-521-10140	\$86,795	\$91,910	\$91,910	\$104,454	1	\$21,160
K9 Care Williams and Buehler						1	\$83,294
INCENTIVE PAY	001-520-521-10150	\$15,745	\$34,560	\$34,560	\$37,543		
1001 - Training/Education Incentive - Police Officer						1	\$1,564
1020 - Training/Education Incentive - Police Officer						1	\$1,564
1022 - Training/Education Incentive - Police Officer						1	\$1,564
1048 - Training/Education Incentive - Police Officer						1	\$1,564
1090 - Training/Education Incentive - Police Officer						1	\$1,564
1113 - Training/Education Incentive - Police Officer						1	\$1,564
1118 - Training/Education Incentive - Police Officer						1	\$1,564
1119 - Training/Education Incentive - Police Officer						1	\$1,564
1123 - Training/Education Incentive - Police Officer						1	\$1,564
392 - Training/Education Incentive - Lieutenant						1	\$1,564
537 - Training/Education Incentive - Sergeant						1	\$1,564
631 - Training/Education Incentive - Lieutenant						1	\$1,564
676 - Training/Education Incentive - Sergeant						1	\$1,564
691 - Training/Education Incentive - Police Chief						1	\$1,564
710 - Training/Education Incentive - Police Officer						1	\$1,564
805 - Training/Education Incentive - Sergeant						1	\$1,564
841 - Training/Education Incentive - Sr. Police Officer						1	\$1,564
871 - Training/Education Incentive - Lieutenant						1	\$1,564
891 - Training/Education Incentive - Sr. Police Officer						1	\$1,564
927 - Training/Education Incentive - Sr. Police Officer						1	\$1,564
928 - Training/Education Incentive - Sergeant						1	\$1,564

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
949 - Training/Education Incentive - Sr. Police Officer						1	\$1,564
Vacancy - Training/Education Incentive - Police Officer						1	\$1,564
Vacancy - Training/Education Incentive - Sergeant						1	\$1,564
HOLIDAY PAY							
UNIFORM ALLOWANCE							
1001 - Uniform Cleaning Stipend - Police Officer	001-520-521-10151	\$73,628	\$96,504	\$96,504	\$76,546	1	\$500
1020 - Uniform Cleaning Stipend - Police Officer	001-520-521-10155	\$10,500	\$12,000	\$12,000	\$12,000	1	\$500
1022 - Uniform Cleaning Stipend - Police Officer						1	\$500
1048 - Uniform Cleaning Stipend - Police Officer						1	\$500
1090 - Uniform Cleaning Stipend - Police Officer						1	\$500
1113 - Uniform Cleaning Stipend - Police Officer						1	\$500
1118 - Uniform Cleaning Stipend - Police Officer						1	\$500
1119 - Uniform Cleaning Stipend - Police Officer						1	\$500
1123 - Uniform Cleaning Stipend - Police Officer						1	\$500
392 - Uniform Cleaning Stipend - Lieutenant						1	\$500
537 - Uniform Cleaning Stipend - Sergeant						1	\$500
631 - Uniform Cleaning Stipend - Lieutenant						1	\$500
676 - Uniform Cleaning Stipend - Sergeant						1	\$500
691 - Uniform Cleaning Stipend - Police Chief						1	\$500
710 - Uniform Cleaning Stipend - Police Officer						1	\$500
805 - Uniform Cleaning Stipend - Sergeant						1	\$500
841 - Uniform Cleaning Stipend - Sr. Police Officer						1	\$500
871 - Uniform Cleaning Stipend - Lieutenant						1	\$500
891 - Uniform Cleaning Stipend - Sr. Police Officer						1	\$500
927 - Uniform Cleaning Stipend - Sr. Police Officer						1	\$500
928 - Uniform Cleaning Stipend - Sergeant						1	\$500
949 - Uniform Cleaning Stipend - Sr. Police Officer						1	\$500
Vacancy - Uniform Cleaning Stipend - Police Officer						1	\$500
Vacancy - Uniform Cleaning Stipend - Sergeant						1	\$500
FICA	001-520-521-10210	\$126,782	\$160,150	\$160,150	\$168,193		
1001 - Fica/Medicare - Police Officer						1	\$5,380
1020 - Fica/Medicare - Police Officer						1	\$5,380
1022 - Fica/Medicare - Police Officer						1	\$5,136
1048 - Fica/Medicare - Police Officer						1	\$4,894
1088 - Fica/Medicare - Administrative Assistant						1	\$3,922
1090 - Fica/Medicare - Police Officer						1	\$5,131
1092 - Fica/Medicare - School Crossing Guard						1	\$461
1113 - Fica/Medicare - Police Officer						1	\$5,131
1118 - Fica/Medicare - Police Officer						1	\$4,894
1119 - Fica/Medicare - Police Officer						1	\$4,894
1123 - Fica/Medicare - Police Officer						1	\$4,894
1133 - Fica/Medicare - Receptionist - PD						1	\$2,919
392 - Fica/Medicare - Lieutenant						1	\$7,787
537 - Fica/Medicare - Sergeant						1	\$6,763

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
631 - Fica/Medicare - Lieutenant						1	\$7,423
663 - Fica/Medicare - School Crossing Guard						1	\$511
676 - Fica/Medicare - Sergeant						1	\$6,763
691 - Fica/Medicare - Police Chief						1	\$9,646
710 - Fica/Medicare - Police Officer						1	\$5,131
805 - Fica/Medicare - Sergeant						1	\$7,094
838 - Fica/Medicare - School Crossing Guard						1	\$508
839 - Fica/Medicare - School Crossing Guard						1	\$554
841 - Fica/Medicare - Sr. Police Officer						1	\$6,491
871 - Fica/Medicare - Lieutenant						1	\$7,078
874 - Fica/Medicare - School Crossing Guard						1	\$508
891 - Fica/Medicare - Sr. Police Officer						1	\$6,491
927 - Fica/Medicare - Sr. Police Officer						1	\$5,902
928 - Fica/Medicare - Sergeant						1	\$6,763
949 - Fica/Medicare - Sr. Police Officer						1	\$5,902
FICA for holiday pay						1	\$5,856
FICA for OT						1	\$7,991
Vacancy - Fica/Medicare - Police Officer						1	\$4,595
Vacancy - Fica/Medicare - School Crossing Guard						1	\$806
Vacancy - Fica/Medicare - Sergeant						1	\$5,772
Fund Vacant Sergeant position at Police Officer salary						1	(\$1,176)
RETIREMENT		\$559,883	\$700,049	\$700,049	\$776,649		
1001 - FRS Police - Police Officer						1	\$25,936
1020 - FRS Police - Police Officer						1	\$25,936
1022 - FRS Police - Police Officer						1	\$24,724
1048 - FRS Police - Police Officer						1	\$23,578
1088 - FRS - Administrative Assistant						1	\$6,887
1090 - FRS Police - Police Officer						1	\$24,724
1113 - FRS Police - Police Officer						1	\$24,724
1118 - FRS Police - Police Officer						1	\$23,578
1119 - FRS Police - Police Officer						1	\$23,578
1123 - FRS Police - Police Officer						1	\$23,578
1133 - FRS - Receptionist - PD						1	\$5,125
392 - FRS Police - Lieutenant						1	\$37,615
537 - FRS Police - Sergeant						1	\$32,645
631 - FRS Police - Lieutenant						1	\$35,851
676 - FRS Police - Sergeant						1	\$32,645
691 - FRS Police - Police Chief						1	\$46,863
710 - FRS Police - Police Officer						1	\$24,724
805 - FRS Police - Sergeant						1	\$34,252
841 - FRS Police - Sr. Police Officer						1	\$31,326
871 - FRS Police - Lieutenant						1	\$34,178
891 - FRS Police - Sr. Police Officer						1	\$31,326
927 - FRS Police - Sr. Police Officer						1	\$28,466

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
928 - FRS Police - Sergeant						1	\$32,645
949 - FRS Police - Sr. Police Officer						1	\$28,466
FRS for holiday pay						1	\$28,888
FRS for OT						1	\$39,421
Vacancy - FRS Police - Police Officer						1	\$22,482
Vacancy - FRS Police - Sergeant						1	\$28,285
Fund Vacant Sergeant position at Police Officer salary						1	(\$5,803)
HEALTH INSURANCE	001-520-521-10230	\$145,009	\$231,397	\$221,776	\$220,150		
DISABILITY INSURANCE	001-520-521-10231	\$0	\$5,002	\$5,002	\$9,984		
1001 - Short Term Disability - Police Officer						1	\$384
1020 - Short Term Disability - Police Officer						1	\$384
1022 - Short Term Disability - Police Officer						1	\$384
1048 - Short Term Disability - Police Officer						1	\$384
1088 - Short Term Disability - Administrative Assistant						1	\$384
1090 - Short Term Disability - Police Officer						1	\$384
1113 - Short Term Disability - Police Officer						1	\$384
1118 - Short Term Disability - Police Officer						1	\$384
1119 - Short Term Disability - Police Officer						1	\$384
1123 - Short Term Disability - Police Officer						1	\$384
1133 - Short Term Disability - Receptionist - PD						1	\$384
392 - Short Term Disability - Lieutenant						1	\$384
537 - Short Term Disability - Sergeant						1	\$384
631 - Short Term Disability - Lieutenant						1	\$384
676 - Short Term Disability - Sergeant						1	\$384
691 - Short Term Disability - Police Chief						1	\$384
710 - Short Term Disability - Police Officer						1	\$384
805 - Short Term Disability - Sergeant						1	\$384
841 - Short Term Disability - Sr. Police Officer						1	\$384
871 - Short Term Disability - Lieutenant						1	\$384
891 - Short Term Disability - Sr. Police Officer						1	\$384
927 - Short Term Disability - Sr. Police Officer						1	\$384
928 - Short Term Disability - Sergeant						1	\$384
949 - Short Term Disability - Sr. Police Officer						1	\$384
Vacancy - Short Term Disability - Police Officer						1	\$384
Vacancy - Short Term Disability - Sergeant						1	\$384
HEALTH IN DEPENDENTS	001-520-521-10232	\$9,208	\$6,175	\$6,175	\$57,653		
LIFE INSURANCE	001-520-521-10233	\$2,236	\$2,976	\$2,976	\$1,872		
1001 - Life Insurance - Employees - Police Officer						1	\$72
1020 - Life Insurance - Employees - Police Officer						1	\$72
1022 - Life Insurance - Employees - Police Officer						1	\$72
1048 - Life Insurance - Employees - Police Officer						1	\$72
1088 - Life Insurance - Employees - Administrative Assistant						1	\$72
1090 - Life Insurance - Employees - Police Officer						1	\$72
1113 - Life Insurance - Employees - Police Officer						1	\$72

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1118 - Life Insurance - Employees - Police Officer						1	\$72
1119 - Life Insurance - Employees - Police Officer						1	\$72
1123 - Life Insurance - Employees - Police Officer						1	\$72
1133 - Life Insurance - Employees - Receptionist - PD						1	\$72
392 - Life Insurance - Employees - Lieutenant						1	\$72
537 - Life Insurance - Employees - Sergeant						1	\$72
631 - Life Insurance - Employees - Lieutenant						1	\$72
676 - Life Insurance - Employees - Sergeant						1	\$72
691 - Life Insurance - Employees - Police Chief						1	\$72
710 - Life Insurance - Employees - Police Officer						1	\$72
805 - Life Insurance - Employees - Sergeant						1	\$72
841 - Life Insurance - Employees - Sr. Police Officer						1	\$72
871 - Life Insurance - Employees - Lieutenant						1	\$72
891 - Life Insurance - Employees - Sr. Police Officer						1	\$72
927 - Life Insurance - Employees - Sr. Police Officer						1	\$72
928 - Life Insurance - Employees - Sergeant						1	\$72
949 - Life Insurance - Employees - Sr. Police Officer						1	\$72
Vacancy - Life Insurance - Employees - Police Officer						1	\$72
Vacancy - Life Insurance - Employees - Sergeant						1	\$72
DENTAL INSURANCE	001-520-521-10236	\$4,328	\$6,595	\$6,595	\$5,528		
WORKERS COMPENSATION	001-520-521-10240	\$50,379	\$90,124	\$90,124	\$56,291		
PROFESSIONAL FEES	001-520-521-30313	\$5,464	\$9,590	\$9,590	\$10,380		
4 DOT Transponders 40						1	\$40
Covanta evidence destruction 800						1	\$800
DHSMV Tags						1	\$600
Spillman Host back pay						1	\$0
Verizon 360						1	\$0
Vet Services 3 dogs 8,000						1	\$8,940
CONTRACTUAL SERVICES	001-520-521-30340	\$34,311	\$55,178	\$59,638	\$100,607		
Accreditation						1	\$19,800
All Traffic Solutions						1	\$975
Artemis Barracuda						1	\$700
Atlantic Global LLC						1	\$450
Commission for Accreditation						1	\$350
Copiers/Printers						1	\$3,480
Crimedex						1	\$100
Facelogs						1	\$500
Finder Software						1	\$1,133
Flock LPR						1	\$15,000
HID Scanners						1	\$700
Idemia Morphoident Rapid ID						1	\$1,300
Lynn Peavy						1	\$0
MMD Shared						1	\$6,000
Pack Track K9 Records						1	\$600

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Pad Tracs Evidence						1	\$4,500
Police One Training Subscription						1	\$280
Power DMS						1	\$13,400
Pro Tek						1	\$400
Spill Host						1	\$10,714
Spillman Software Service						1	\$3,225
Star Chase						1	\$4,000
Star Security						1	\$0
Thompson Reuters						1	\$1,000
TKE elevator service						1	\$9,000
Veritone Redaction Service						1	\$0
Verizon 360						1	\$500
Vetted Security						1	\$2,500
INVESTIGATIONS	001-520-521-30350	\$1,490	\$2,100	\$2,100	\$2,100		
GSR Evaluations						1	\$500
Subpoena Fees & Mics Investigative Expenses						1	\$1,100
Vehicle Towing and Storage						1	\$500
TRAVEL/PER DIEM	001-520-521-30400	\$3,903	\$4,600	\$4,600	\$4,600		
CJIS Symposium Training						1	\$500
CORE Conference Admin Asst						1	\$500
FPCA Conferences						1	\$2,000
Misc Officer Trainings and Conferences						1	\$1,600
COMMUNICATIONS	001-520-521-30410	\$36,815	\$33,000	\$33,000	\$51,900		
Phone Overages Fees and additional equipment						1	\$500
Summit						1	\$20,400
Verizon						1	\$31,000
POSTAGE	001-520-521-30420	\$108	\$300	\$300	\$300		
ELECTRIC	001-520-521-30430	\$0	\$78,560	\$78,560	\$48,000		
WATER	001-520-521-30431	\$0	\$1,800	\$1,800	\$7,200		
RENTAL OF EQUIPMENT	001-520-521-30440	\$2,855	\$2,712	\$2,712	\$3,600		
INSURANCE	001-520-521-30450	\$71,058	\$108,017	\$108,017	\$132,613	1	\$3,600
Liability Insurance						1	\$69,171
Police AD&D 10/1/26 - 10/1/28						1	\$3,175
Property/Crime Insurance						1	\$60,267
RADIO REPAIRS/MAINT	001-520-521-30461	\$6,645	\$8,556	\$8,556	\$8,556		
County Maintenance Required						1	\$5,856
Maintenance of PD Base radios and batteries						1	\$2,700
VEHICLE REPAIRS/MAINT	001-520-521-30462	\$52,267	\$50,000	\$50,000	\$50,000		
Maintenance, tires tune ups, body damage ect.						1	\$50,000
EQUIPMENT R&M	001-520-521-30463	\$10,291	\$8,370	\$8,370	\$12,650		
A line fire						1	\$350
AED Batteries and pads						1	\$800
Batteries for digital signs						1	\$3,000

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Dynamometer Speedometer 2x						1	\$3,000
Dynamometer Speedometer Calibrations x2						1	\$1,500
In car camera repairs						1	\$4,000
FACILITIES REPAIRS/MAINT	001-520-521-30464	\$491	\$2,000	\$2,000	\$15,000		
SERVICE CONTRACTS	001-520-521-30465	\$76	\$450	\$450	\$450		
PRINTING & COPYING	001-520-521-30470	\$228	\$1,500	\$1,500	\$2,000		
Report forms, Business Cards, Victims' Rights Evidence Labels, Recruiting Material							
PD DONATIONS EXPENSE	001-520-521-30482	\$4,088	\$5,000	\$5,000	\$5,000	1	\$2,000
INSURANCE RPR/CLAIM/SETTLMT	001-520-521-30498	\$0	\$0	\$0	\$0		
OFFICE SUPPLIES	001-520-521-30510	\$2,508	\$3,500	\$3,500	\$3,500		
SUPPLIES	001-520-521-30520	\$7,863	\$10,500	\$11,800	\$10,000		
Evidence and Operational Supplies						1	\$3,000
K9s						1	\$9,000
Narcotic Test Kits						1	\$2,000
Department submitted budget reduction						1	(\$4,000)
UNIFORMS	001-520-521-30521	\$25,330	\$17,000	\$19,000	\$19,000		
FUEL	001-520-521-30522	\$90,862	\$116,000	\$116,000	\$120,000		
Reduce request						1	(\$10,000)
Request						1	\$130,000
PROMOTIONAL	001-520-521-30524	\$4,689	\$3,000	\$3,000	\$3,000		
Crime Watch school programs and other city events						1	\$3,000
PROFESSIONAL BOOKS	001-520-521-30540	\$0	\$390	\$390	\$390		
Handbooks						1	\$390
TRAINING & EDUCATION	001-520-521-30542	\$15,648	\$24,000	\$24,000	\$24,000		
2ND DOLLAR TNG/POLICE ED FUND	001-520-521-30543	\$1,915	\$3,500	\$3,500	\$4,000		
MEMBERSHIPS	001-520-521-30544	\$154	\$860	\$860	\$1,140		
Accreditation Membership						1	\$250
Amazon Prime						1	\$140
Central FJ Police Chiefs Association						1	\$60
K9 Association						1	\$325
PEAF						1	\$30
Police Chief's Association						1	\$335
TUITION REIMBURSEMENT	001-520-521-30545	\$4,059	\$0	\$0	\$0		
Reduce request - tuition reimbursement in OGG						1	(\$4,768)
Tuition Reimbursement						1	\$4,768
EQUIPMENT PURCHASES	001-520-521-60640	\$201,901	\$209,928	\$211,389	\$211,464		
Axon Drone						1	\$3,400
Axon in car						1	\$83,341
Axon Officer Safety Plan						1	\$130,000
Lake County radio payment						1	\$20,555
Laptops						1	\$5,000
Department submitted budget reduction - remove request for 2 spare Axon						1	(\$30,832)

POLICE DEPARTMENT

Description	Account ID	FY 2025		FY 2026		FY 2027		Quantity	Unit Cost
		Actuals	Adopted	Amended	Proposed	Adopted	Proposed		
EQUIP PURCHASE NON REPAIRABLE	001-520-521-60643	\$7,876	\$12,990	\$13,390	\$47,487				
5 New BPV/ New SRT								1	\$3,200
Airflex knee pads (4)								1	\$168
Avon C50 gas mask (4)								1	\$2,480
Ballistic helmet cover								1	\$420
Ballistic helmets (4)								1	\$6,600
Common voice projection unit for gas mask (4)								1	\$2,200
Level II soft armor side panels (4)								1	\$800
Lightweight type III ballistic plates (8)								1	\$4,700
Lightweight type III ballistic shield (1)								1	\$6,900
Misc Equipment								1	\$8,000
OTTO Noisebarrier TAC communication (5)								1	\$3,983
OTTO PTT nexus quick disconnects (5)								1	\$1,443
Portable radio case (4)								1	\$192
Shield cover (1)								1	\$195
Side armor pouches (4)								1	\$360
Single pistol magazine pouch (8)								1	\$208
Single rifle magazine pouch (8)								1	\$280
SRT2 tactical PTT microphone (5)								1	\$895
Structural cummerbund (4)								1	\$520
Taker B30 ballistic shield light (1)								1	\$495
Uniform pants 34R (6)								1	\$2,040
Uniform pants 36L (2)								1	\$680
Uniform shirt Lg Long (2)								1	\$440
Uniform shirt Lg R (4)								1	\$880
Uniform shirt M (2)								1	\$440
Vest (4)								1	\$1,680
Vest molly attachment (4)								1	\$288
Department submitted reduction								1	(\$3,000)
EQUIP PURCH NONREPAIRABLE	001-520-521-60643-DOT	\$0	\$0	\$0	\$19,000				
DOT equip								1	\$19,000
EQUIPMENT - VEHICLES	001-520-521-60649	\$110,117	\$0	\$0	\$0				
TOTAL		\$3,306,978	\$4,087,697	\$4,087,697	\$4,412,848				

FIRE

FY 2026/27 Proposed Budget	\$0
FY 2025/26 Adopted Budget	<u>\$729,666</u>
Difference	<u><u>(\$729,666)</u></u>
<u>Highlight of changes</u>	
Transfer of administration of the Villages fire assessment	<u>(\$729,666)</u>
to Lake County	<u><u>(\$729,666)</u></u>

FIRE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
CONTRACTUAL SERVICES	001-520-522-30340	\$3,941	\$6,000	\$6,000	\$0	(\$6,000)
CONTRACTUAL VILLAGES	001-520-522-30345	\$423,644	\$708,666	\$708,666	\$0	(\$708,666)
FACILITIES REPAIRS/MAINT	001-520-522-30464	\$74	\$15,000	\$15,000	\$0	(\$15,000)
OPERATING EXPENSES		\$427,659	\$729,666	\$729,666	\$0	(\$729,666)
TOTAL		\$427,659	\$729,666	\$729,666	\$0	(729,666)

FIRE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
CONTRACTUAL SERVICES	001-520-522-30340	\$3,941	\$6,000	\$6,000		\$0	
CONTRACTUAL VILLAGES	001-520-522-30345	\$423,644	\$708,666	\$708,666		\$0	
FACILITIES REPAIRS/MAINT	001-520-522-30464	\$74	\$15,000	\$15,000		\$0	
TOTAL		\$427,659	\$729,666	\$729,666		\$0	

BUILDING & ZONING

FY 2026/27 Proposed Budget	\$1,284,552
FY 2025/26 Adopted Budget	<u>\$1,642,944</u>
Difference	<u><u>(\$358,392)</u></u>

Highlight of changes

Elimination of vacant Permit Tech position and related benefits, cola at 3%, merit at 1%, aligning all other insurance costs with actuals	\$37,989
Reduction in various development related costs associated with development activity	(\$326,184)
Reduction in capital outlay that was budgeted in current year for refresh of old PD for B&Z relation	(\$70,197)
	<u><u>(\$358,392)</u></u>

BUILDING AND ZONING

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY	001-520-524-10110	\$56,718	\$101,135	\$101,135	\$153,345	\$52,210
BONUS	001-520-524-10111	\$677	\$1,015	\$1,015	\$783	(\$232)
WAGES	001-520-524-10120	\$188,378	\$228,136	\$228,136	\$205,505	(\$22,631)
BONUS	001-520-524-10121	\$1,848	\$2,355	\$2,355	\$2,384	\$29
OVERTIME	001-520-524-10140	\$1,918	\$2,000	\$2,000	\$0	(\$2,000)
FICA	001-520-524-10210	\$17,675	\$25,600	\$25,600	\$27,694	\$2,094
RETIREMENT	001-520-524-10220	\$34,302	\$46,477	\$46,477	\$48,768	\$2,291
HEALTH INSURANCE	001-520-524-10230	\$39,252	\$64,150	\$64,150	\$67,893	\$3,743
DISABILITY INSURANCE	001-520-524-10231	\$0	\$995	\$995	\$2,304	\$1,309
HEALTH INS DEPENDENTS	001-520-524-10232	\$7,911	\$7,904	\$7,904	\$10,192	\$2,288
LIFE INSURANCE	001-520-524-10233	\$471	\$801	\$801	\$432	(\$369)
DENTAL INSURANCE	001-520-524-10236	\$1,171	\$1,775	\$1,775	\$1,311	(\$464)
WORKERS COMPENSATION	001-520-524-10240	\$457	\$742	\$742	\$463	(\$279)
PERSONNEL SERVICES		\$350,778	\$483,085	\$483,085	\$521,074	\$37,989
ENGINEERING FEES	001-520-524-30311	\$10,886	\$5,000	\$5,000	\$5,000	\$0
PLANNING FEES	001-520-524-30312	\$165,518	\$323,645	\$323,645	\$139,736	(\$183,909)
CONTRACTUAL SERVICES	001-520-524-30340	\$911,447	\$667,371	\$667,371	\$537,400	(\$129,971)
CONTRACTUAL SERVICES	001-520-524-30340-MIL	\$3,750	\$0	\$0	\$0	\$0
VACANT PROPERTY EXPENSE	001-520-524-30342	\$0	\$6,500	\$6,500	\$0	(\$6,500)
TRAVEL/PER DIEM	001-520-524-30400	\$1,517	\$3,220	\$3,220	\$6,000	\$2,780
COMMUNICATIONS	001-520-524-30410	\$4,808	\$4,190	\$4,190	\$5,370	\$1,180
POSTAGE	001-520-524-30420	\$1,683	\$7,000	\$7,000	\$5,000	(\$2,000)
RENTAL OF EQUIPMENT	001-520-524-30440	\$0	\$0	\$0	\$0	\$0
INSURANCE	001-520-524-30450	\$8,132	\$12,036	\$12,036	\$14,422	\$2,386
VEHICLE REPAIRS/MAINT	001-520-524-30462	\$204	\$1,975	\$1,975	\$750	(\$1,225)
EQUIPMENT REPAIRS/MAINT	001-520-524-30463	\$0	\$2,000	\$2,000	\$500	(\$1,500)
SERVICE CONTRACTS	001-520-524-30465	\$0	\$2,000	\$2,000	\$1,500	(\$500)
PRINTING & COPYING	001-520-524-30470	\$0	\$3,500	\$3,500	\$1,500	(\$2,000)
LEGAL ADVERTISING	001-520-524-30492	\$8,074	\$10,000	\$10,000	\$10,800	\$800
RECORDING/FILING FEES	001-520-524-30497	\$3,547	\$6,000	\$6,000	\$4,000	(\$2,000)
OFFICE SUPPLIES	001-520-524-30510	\$286	\$3,000	\$3,000	\$1,500	(\$1,500)
SUPPLIES	001-520-524-30520	\$560	\$2,500	\$2,500	\$1,500	(\$1,000)
UNIFORMS	001-520-524-30521	\$0	\$0	\$0	\$500	\$500
FUEL	001-520-524-30522	\$668	\$1,500	\$1,500	\$1,000	(\$500)
PROFESSIONAL BOOKS	001-520-524-30540	\$737	\$2,800	\$2,800	\$1,000	(\$1,800)
TRAINING & EDUCATION	001-520-524-30542	\$4,117	\$9,000	\$9,000	\$9,500	\$500
MEMBERSHIPS	001-520-524-30544	\$1,160	\$1,425	\$1,425	\$1,500	\$75
OPERATING EXPENSES		\$1,127,094	\$1,074,662	\$1,074,662	\$748,478	(\$326,184)

BUILDING AND ZONING

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
IMPROVEMENTS	001-520-524-60630	\$0	\$55,197	\$55,197	\$0	(\$55,197)
EQUIPMENT PURCHASES	001-520-524-60640	\$40,140	\$30,000	\$30,000	\$15,000	(\$15,000)
		\$40,140	\$85,197	\$85,197	\$15,000	(\$70,197)
CAPITAL OUTLAY						
	TOTAL	\$1,518,012	\$1,642,944	\$1,642,944	\$1,284,552	(358,392)

BUILDING AND ZONING

	Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	923 - Wages - Administrative Mgr B & Z	001-520-524-10110	\$56,718	\$101,135	\$101,135	\$153,345	1	\$67,467
	Vacancy - Wages - Community Dev Director						1	\$85,878
BONUS	923 - Christmas Bonus - Administrative Mgr B & Z	001-520-524-10111	\$677	\$1,015	\$1,015	\$783	1	\$783
WAGES	1087 - Wages - Permit Tech I	001-520-524-10120	\$188,378	\$228,136	\$228,136	\$205,505	1	\$38,098
	765 - Wages - Code Enforcement Officer						1	\$64,152
	870 - Wages - Permit Tech II						1	\$56,079
	955 - Wages - Administrative Assistant - B&Z						1	\$47,175
	Vacancy - Wages - Permit Tech I						1	\$26,805
	Eliminate vacant Permit Tech position						1	(\$26,805)
BONUS	1087 - Christmas Bonus - Permit Tech I	001-520-524-10121	\$1,848	\$2,355	\$2,355	\$2,384	1	\$442
	765 - Christmas Bonus - Code Enforcement Officer						1	\$744
	870 - Christmas Bonus - Permit Tech II						1	\$651
	955 - Christmas Bonus - Administrative Assistant - B&Z						1	\$547
OVERTIME		001-520-524-10140	\$1,918	\$2,000	\$2,000	\$0		
FICA		001-520-524-10210	\$17,675	\$25,600	\$25,600	\$27,694	1	\$2,948
	1087 - Fica/Medicare - Permit Tech I						1	\$4,965
	765 - Fica/Medicare - Code Enforcement Officer						1	\$4,340
	870 - Fica/Medicare - Permit Tech II						1	\$5,221
	923 - Fica/Medicare - Administrative Mgr B & Z						1	\$3,651
	955 - Fica/Medicare - Administrative Assistant - B&Z						1	\$6,570
	Vacancy - Fica/Medicare - Community Dev Director						1	\$2,051
	Vacancy - Fica/Medicare - Permit Tech I						1	(\$2,051)
	Eliminate vacant Permit Tech position							
RETIREMENT		001-520-524-10220	\$34,302	\$46,477	\$46,477	\$48,768	1	\$5,178
	1087 - FRS - Permit Tech I						1	\$8,718
	765 - FRS - Code Enforcement Officer						1	\$7,621
	870 - FRS - Permit Tech II						1	\$9,169
	923 - FRS - Administrative Mgr B & Z						1	\$6,411
	955 - FRS - Administrative Assistant - B&Z						1	\$11,671
	Vacancy - FRS - Community Dev Director						1	\$3,643
	Vacancy - FRS - Permit Tech I						1	(\$3,643)
	Eliminate vacant Permit Tech position							
HEALTH INSURANCE		001-520-524-10230	\$39,252	\$64,150	\$64,150	\$67,893		
DISABILITY INSURANCE		001-520-524-10231	\$0	\$995	\$995	\$2,304		
	1087 - Short Term Disability - Permit Tech I						1	\$384
	765 - Short Term Disability - Code Enforcement Officer						1	\$384
	870 - Short Term Disability - Permit Tech II						1	\$384
	923 - Short Term Disability - Administrative Mgr B & Z						1	\$384
	955 - Short Term Disability - Administrative Assistant - B&Z						1	\$384

BUILDING AND ZONING

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Vacancy - Short Term Disability - Community Dev Director							
Vacancy - Short Term Disability - Permit Tech I							
Eliminate vacant Permit Tech position							
HEALTH INS DEPENDENTS	001-520-524-10232	\$7,911	\$7,904	\$7,904	\$10,192	1	\$384
LIFE INSURANCE	001-520-524-10233	\$471	\$801	\$801	\$432	1	\$287
						1	(\$287)
1087 - Life Insurance - Employees - Permit Tech I						1	\$72
765 - Life Insurance - Employees - Code Enforcement Officer						1	\$72
870 - Life Insurance - Employees - Permit Tech II						1	\$72
923 - Life Insurance - Employees - Administrative Mgr B & Z						1	\$72
955 - Life Insurance - Employees - Administrative Assistant - B&Z						1	\$72
Vacancy - Life Insurance - Community Dev Director						1	\$72
Vacancy - Life Insurance - Employees - Permit Tech I						1	\$54
Eliminate vacant Permit Tech position						1	(\$54)
DENTAL INSURANCE	001-520-524-10236	\$1,171	\$1,775	\$1,775	\$1,311		
WORKERS COMPENSATION	001-520-524-10240	\$457	\$742	\$742	\$463		
ENGINEERING FEES	001-520-524-30311	\$10,886	\$5,000	\$5,000	\$5,000		
Half Engineering Fees						1	\$2,500
Wright Pierce						1	\$2,500
PLANNING FEES	001-520-524-30312	\$165,518	\$323,645	\$323,645	\$139,736		
Half, Wright Pierce & LPG rev of dev app submittal						1	\$139,736
CONTRACTUAL SERVICES	001-520-524-30340	\$911,447	\$667,371	\$667,371	\$537,400		
Alpha Int'l, LPG Director, P&Z magistrate, printers						1	\$537,400
CONTRACTUAL SERVICES	1-520-524-30340-MIL	\$3,750	\$0	\$0	\$0		
VACANT PROPERTY EXPENSE	001-520-524-30342	\$0	\$6,500	\$6,500	\$0		
Acquisition costs						1	\$0
TRAVEL/PER DIEM	001-520-524-30400	\$1,517	\$3,220	\$3,220	\$6,000		
BS&A conference, FABTO, AICP (planning)						4	\$1,500
COMMUNICATIONS	001-520-524-30410	\$4,808	\$4,190	\$4,190	\$5,370		
6 laptops, 6 cell phones						1	\$5,370
POSTAGE	001-520-524-30420	\$1,683	\$7,000	\$7,000	\$5,000		
postage for letters, notices, certified mail, etc.						1	\$5,000
RENTAL OF EQUIPMENT	001-520-524-30440	\$0	\$0	\$0	\$0		
copiers, H20 coolers, etc.						1	\$0
INSURANCE	001-520-524-30450	\$8,132	\$12,036	\$12,036	\$14,422		
Liability Insurance						1	\$7,707
Property/Crime Insurance						1	\$6,715
VEHICLE REPAIRS/MAINT	001-520-524-30462	\$204	\$1,975	\$1,975	\$750		
Chevy Colorado - maintenance						1	\$750
EQUIPMENT REPAIRS/MAINT	001-520-524-30463	\$0	\$2,000	\$2,000	\$500		
printers, computers, copiers						1	\$500
SERVICE CONTRACTS	001-520-524-30465	\$0	\$2,000	\$2,000	\$1,500		
printer, copiers, computers						1	\$1,500
PRINTING & COPYING	001-520-524-30470	\$0	\$3,500	\$3,500	\$1,500		

BUILDING AND ZONING

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
LEGAL ADVERTISING	001-520-524-30492	\$8,074	\$10,000	\$10,000	\$10,800		
Legal/newspaper ads & postings						1	\$10,800
RECORDING/FILING FEES	001-520-524-30497	\$3,547	\$6,000	\$6,000	\$4,000		
OFFICE SUPPLIES	001-520-524-30510	\$286	\$3,000	\$3,000	\$1,500		
office supplies						1	\$1,500
SUPPLIES	001-520-524-30520	\$560	\$2,500	\$2,500	\$1,500		
UNIFORMS	001-520-524-30521	\$0	\$0	\$0	\$500		
boots, clothing						1	\$500
FUEL	001-520-524-30522	\$668	\$1,500	\$1,500	\$1,000		
Chevy Colorado						1	\$1,000
PROFESSIONAL BOOKS	001-520-524-30540	\$737	\$2,800	\$2,800	\$1,000		
Florida Building Code - Revised & AICP						1	\$1,000
TRAINING & EDUCATION	001-520-524-30542	\$4,117	\$9,000	\$9,000	\$9,500		
BS&A, 5 FTEs & Conferences, FABTO, new code enforcement officer						1	\$9,500
MEMBERSHIPS	001-520-524-30544	\$1,160	\$1,425	\$1,425	\$1,500		
Dropbox Subscription, Notary, AICP, BOAF misc						1	\$1,500
IMPROVEMENTS	001-520-524-60630	\$0	\$55,197	\$55,197	\$0		
EQUIPMENT PURCHASES	001-520-524-60640	\$40,140	\$30,000	\$30,000	\$15,000		
TOTAL		\$1,518,012	\$1,642,944	\$1,642,944	\$1,284,552		

SOLID WASTE

FY 2026/27 Proposed Budget	\$1,033,757
FY 2025/26 Adopted	<u>\$896,500</u>
Difference	<u><u>\$137,257</u></u>

Highlight of changes

Increase in projected amount to be paid to Waste Management	<u>\$137,257</u>
taking into account current year rate increases as well as	<u>\$137,257</u>
projected increases for next year	<u><u>\$137,257</u></u>

SOLID WASTE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SOLID WASTE COLLECTION	001-530-534-30434	\$600,616	\$650,500	\$650,500	\$735,045	\$84,545
SOLID WASTE DISPOSAL	001-530-534-30435	\$246,896	\$246,000	\$246,000	\$298,712	\$52,712
OPERATING EXPENSES		\$847,512	\$896,500	\$896,500	\$1,033,757	\$137,257
	TOTAL	\$847,512	\$896,500	\$896,500	\$1,033,757	\$137,257

SOLID WASTE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SOLID WASTE COLLECTION	001-530-534-30434	\$600,616	\$650,500	\$650,500	\$735,045	1	\$735,045
Estimated collection expense							
SOLID WASTE DISPOSAL	001-530-534-30435	\$246,896	\$246,000	\$246,000	\$298,712	1	\$298,712
Estimated disposal expense							
TOTAL		\$847,512	\$896,500	\$896,500	\$1,033,757		

STORMWATER MANAGEMENT

FY 2026/27 Proposed Budget	\$205,575
FY 2025/26 Adopted	<u>\$28,075</u>
Difference	<u><u>\$177,500</u></u>

<u>Highlight of changes</u>	
Project to alleviate flooding issues on Sunset Way	\$150,000
Various stormwater system repairs throughout the city	<u>\$30,000</u>
	<u><u>\$180,000</u></u>

STORMWATER

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
ENGINEERING FEES	001-530-538-30311	\$750	\$2,500	\$2,500	\$10,000	\$7,500
PLANNING FEES	001-530-538-30312	\$0	\$500	\$500	\$500	\$0
CONTRACTUAL SERVICES	001-530-538-30340	\$9,000	\$10,000	\$10,000	\$10,000	\$0
TRAVEL/PER DIEM	001-530-538-30400	\$0	\$250	\$250	\$250	\$0
STORMWATER SYSTEM REPAIRS	001-530-538-30467	\$0	\$10,000	\$10,000	\$180,000	\$170,000
PRINTING & COPYING	001-530-538-30470	\$0	\$200	\$200	\$200	\$0
ADVERTISING	001-530-538-30480	\$0	\$3,000	\$3,000	\$3,000	\$0
OFFICE SUPPLIES	001-530-538-30510	\$0	\$200	\$200	\$200	\$0
SUPPLIES	001-530-538-30520	\$0	\$500	\$500	\$500	\$0
TRAINING & EDUCATION	001-530-538-30542	\$0	\$500	\$500	\$500	\$0
MEMBERSHIPS	001-530-538-30544	\$0	\$425	\$425	\$425	\$0
OPERATING EXPENSES		\$9,750	\$28,075	\$28,075	\$205,575	\$177,500
TOTAL		\$9,750	\$28,075	\$28,075	\$205,575	\$177,500

STORMWATER

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
ENGINEERING FEES	001-530-538-30311	\$750	\$2,500	\$2,500	\$10,000	1	\$10,000
general engineering							
PLANNING FEES	001-530-538-30312	\$0	\$500	\$500	\$500		
CONTRACTUAL SERVICES	001-530-538-30340	\$9,000	\$10,000	\$10,000	\$10,000		
TRAVEL/PER DIEM	001-530-538-30400	\$0	\$250	\$250	\$250		
STORMWATER SYSTEM REPAIRS	001-530-538-30467	\$0	\$10,000	\$10,000	\$180,000		
Drainage pipe and curbs for Sunset Way flooding issue							
Various stormwater system repairs throughout city							
PRINTING & COPYING	001-530-538-30470	\$0	\$200	\$200	\$200	1	\$150,000
ADVERTISING	001-530-538-30480	\$0	\$3,000	\$3,000	\$3,000	1	\$30,000
OFFICE SUPPLIES	001-530-538-30510	\$0	\$200	\$200	\$200		
SUPPLIES	001-530-538-30520	\$0	\$500	\$500	\$500		
TRAINING & EDUCATION	001-530-538-30542	\$0	\$500	\$500	\$500		
MEMBERSHIPS	001-530-538-30544	\$0	\$425	\$425	\$425		
TOTAL		\$9,750	\$28,075	\$28,075	\$205,575		

ROADS AND STREETS

FY 2026/27 Proposed Budget	\$1,920,451
FY 2025/26 Adopted Budget	<u>\$1,180,241</u>
Difference	<u><u>\$740,210</u></u>

Highlight of changes

Merit at 1%, cola at 3%, benefits related to salary increases, increase in dependent healthcare costs, aligning other insurance with actuals	(\$7,766)
Removal of rental vehicle used after hurricanes. Will use hurricane reserve to fund if needed	(\$15,000)
Increase in other insurance	\$7,515
Increase in misc. expense and supplies	\$18,476
Increase for road resurfacing to micro surface several roads in The Villages - Drake, Moyer Loop, Conservation Trail	\$750,000
	<u><u>\$753,225</u></u>

ROADS & STREETS

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY	001-540-541-10110	\$50,204	\$49,555	\$49,555	\$50,131	\$576
BONUS	001-540-541-10111	\$523	\$572	\$572	\$582	\$10
WAGES	001-540-541-10120	\$329,830	\$449,157	\$449,157	\$463,420	\$14,263
BONUS	001-540-541-10121	\$1,841	\$4,575	\$4,575	\$5,376	\$801
OVERTIME	001-540-541-10140	\$20,093	\$7,000	\$7,000	\$7,500	\$500
FICA	001-540-541-10210	\$29,169	\$44,166	\$44,166	\$40,316	(\$3,850)
RETIREMENT	001-540-541-10220	\$49,791	\$66,477	\$66,477	\$70,811	\$4,334
HEALTH INSURANCE	001-540-541-10230	\$46,658	\$96,225	\$96,225	\$84,693	(\$11,532)
DISABILITY INSURANCE	001-540-541-10231	\$0	\$1,519	\$1,519	\$4,032	\$2,513
HEALTH INS DEPENDENTS	001-540-541-10232	\$0	\$3,952	\$3,952	\$14,192	\$10,240
LIFE INSURANCE	001-540-541-10233	\$755	\$1,202	\$1,202	\$756	(\$446)
DENTAL INSURANCE	001-540-541-10236	\$1,791	\$2,663	\$2,663	\$1,691	(\$972)
WORKERS COMPENSATION	001-540-541-10240	\$28,007	\$64,471	\$64,471	\$40,268	(\$24,203)
PERSONNEL SERVICES		\$558,662	\$791,534	\$791,534	\$783,768	(\$7,766)
CONTRACTUAL SERVICES	001-540-541-30340	\$50,285	\$65,600	\$65,600	\$66,400	\$800
TRAVEL/PER DIEM	001-540-541-30400	\$0	\$700	\$700	\$700	\$0
COMMUNICATIONS	001-540-541-30410	\$3,362	\$2,740	\$2,740	\$3,000	\$260
POSTAGE	001-540-541-30420	\$0	\$10	\$10	\$20	\$10
ELECTRIC	001-540-541-30430	\$78,767	\$79,500	\$79,500	\$84,000	\$4,500
WATER	001-540-541-30431	\$2,111	\$2,400	\$2,400	\$3,300	\$900
RENTAL OF EQUIPMENT	001-540-541-30440	\$0	\$20,000	\$20,000	\$5,000	(\$15,000)
INSURANCE	001-540-541-30450	\$25,606	\$37,897	\$37,897	\$45,412	\$7,515
LIGHTS REPAIR & MAINT	001-540-541-30460	\$74,816	\$10,000	\$10,000	\$5,000	(\$5,000)
RADIO REPAIRS/MAINT	001-540-541-30461	\$4,000	\$4,000	\$4,000	\$4,000	\$0
VEHICLE REPAIRS/MAINT	001-540-541-30462	\$5,243	\$10,000	\$10,000	\$10,000	\$0
EQUIPMENT REPAIRS/MAINT	001-540-541-30463	\$8,898	\$11,000	\$11,000	\$11,000	\$0
FACILITIES REPAIRS/MAINT	001-540-541-30464	\$10,659	\$0	\$0	\$0	\$0
SERVICE CONTRACTS	001-540-541-30465	\$4,698	\$6,000	\$6,000	\$9,500	\$3,500
SERVICE CONTRACTS	001-540-541-30465-MIL	\$3,940	\$4,000	\$4,000	\$4,200	\$200
MISC EXPENSE	001-540-541-30490	\$11,500	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	001-540-541-30510	\$12,515	\$60,500	\$60,500	\$71,500	\$11,000
SUPPLIES	001-540-541-30520	\$1,283	\$1,500	\$1,500	\$1,500	\$0
SUPPLIES	001-540-541-30520-MIL	\$25,662	\$28,500	\$28,500	\$37,500	\$9,000
UNIFORMS	001-540-541-30521	\$24,992	\$0	\$0	\$0	\$0
FUEL	001-540-541-30522	\$5,638	\$7,100	\$7,100	\$7,091	(\$9)
FUEL	001-540-541-30522-MIL	\$12,408	\$11,500	\$11,500	\$12,300	\$800
TRAINING & EDUCATION	001-540-541-30542	\$2,434	\$0	\$0	\$0	\$0
MEMBERSHIPS	001-540-541-30544	\$1,060	\$1,400	\$1,400	\$1,400	\$0
OPERATING EXPENSES		\$370,057	\$364,897	\$364,897	\$383,373	\$18,476
ROAD RESURFACING	001-540-541-60631	\$14,015	\$20,500	\$20,500	\$750,000	\$729,500
EQUIPMENT PURCHASES	001-540-541-60640	\$29,874	\$3,310	\$3,310	\$3,310	\$0
CAPITAL OUTLAY		\$43,889	\$23,810	\$23,810	\$753,310	\$729,500
TOTAL		\$972,608	\$1,180,241	\$1,180,241	\$1,920,451	\$740,210

ROADS & STREETS

Description	Account ID	FY 2025		FY 2026		FY 2027		Quantity	Unit Cost
		Actuals	Adopted	Amended	Proposed				
SALARY	001-540-541-10110	\$50,204	\$49,555	\$49,555	\$50,131			1	\$50,131
BONUS	001-540-541-10111	\$523	\$572	\$572	\$582			1	\$582
WAGES	001-540-541-10120	\$329,830	\$449,157	\$449,157	\$463,420			1	\$582
1009 - Wages - RS Service Worker I								1	\$43,147
1061 - Wages - RS Service Worker I								1	\$43,377
1065 - Wages - RS Crew Leader								1	\$55,362
1103 - Wages - RS Service Worker I								1	\$42,786
1124 - Wages - RS Service Worker I								1	\$42,179
1125 - Wages - RS Service Worker II								1	\$43,260
1126 - Wages - RS Service Worker II								1	\$43,260
1128 - Wages - RS Service Worker I								1	\$42,171
795 - Wages - Office Manager - PW								1	\$54,755
900 - Wages - Mechanic								1	\$53,124
BONUS	001-540-541-10121	\$1,841	\$4,575	\$4,575	\$5,376			1	\$501
1009 - Christmas Bonus - RS Service Worker I								1	\$503
1061 - Christmas Bonus - RS Service Worker I								1	\$642
1065 - Christmas Bonus - RS Crew Leader								1	\$496
1103 - Christmas Bonus - RS Service Worker I								1	\$489
1124 - Christmas Bonus - RS Service Worker I								1	\$502
1125 - Christmas Bonus - RS Service Worker II								1	\$502
1126 - Christmas Bonus - RS Service Worker II								1	\$489
1128 - Christmas Bonus - RS Service Worker I								1	\$635
795 - Christmas Bonus - Office Manager - PW								1	\$616
900 - Christmas Bonus - Mechanic								1	
OVERTIME	001-540-541-10140	\$20,093	\$7,000	\$7,000	\$7,500			1	\$3,339
FICA	001-540-541-10210	\$29,169	\$44,166	\$44,166	\$40,316			1	\$3,357
1009 - Fica/Medicare - RS Service Worker I								1	\$4,284
1061 - Fica/Medicare - RS Service Worker I								1	\$3,311
1065 - Fica/Medicare - RS Crew Leader								1	\$3,264
1103 - Fica/Medicare - RS Service Worker I								1	\$3,348
1124 - Fica/Medicare - RS Service Worker I								1	\$3,348
1125 - Fica/Medicare - RS Service Worker II								1	\$3,263
1126 - Fica/Medicare - RS Service Worker II								1	\$3,880
1128 - Fica/Medicare - RS Service Worker I								1	\$4,237
664 - Fica/Medicare - Public Works Director								1	\$4,111
795 - Fica/Medicare - Office Manager - PW								1	\$574
900 - Fica/Medicare - Mechanic								1	
FICA for overtime								1	
RETIREMENT	001-540-541-10220	\$49,791	\$66,477	\$66,477	\$70,811			1	\$5,864
1009 - FRS - RS Service Worker I								1	

ROADS & STREETS

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1061 - FRS - RS Service Worker I						1	\$5,895
1065 - FRS - RS Crew Leader						1	\$7,524
1103 - FRS - RS Service Worker I						1	\$5,815
1124 - FRS - RS Service Worker I						1	\$5,732
1125 - FRS - RS Service Worker II						1	\$5,879
1126 - FRS - RS Service Worker II						1	\$5,879
1128 - FRS - RS Service Worker I						1	\$5,731
664 - FRS - Public Works Director						1	\$6,813
795 - FRS - Office Manager - PW						1	\$7,441
900 - FRS - Mechanic						1	\$7,220
FRS for overtime						1	\$1,019
HEALTH INSURANCE	001-540-541-10230	\$46,658	\$96,225	\$96,225	\$84,693		
DISABILITY INSURANCE	001-540-541-10231	\$0	\$1,519	\$1,519	\$4,032		
1009 - Short Term Disability - RS Service Worker I						1	\$384
1061 - Short Term Disability - RS Service Worker I						1	\$384
1065 - Short Term Disability - RS Crew Leader						1	\$384
1103 - Short Term Disability - RS Service Worker I						1	\$384
1124 - Short Term Disability - RS Service Worker I						1	\$384
1125 - Short Term Disability - RS Service Worker II						1	\$384
1126 - Short Term Disability - RS Service Worker II						1	\$384
1128 - Short Term Disability - RS Service Worker I						1	\$384
664 - Short Term Disability - Public Works Director						1	\$192
795 - Short Term Disability - Office Manager - PW						1	\$384
900 - Short Term Disability - Mechanic						1	\$384
HEALTH INS DEPENDENTS	001-540-541-10232	\$0	\$3,952	\$3,952	\$14,192		
LIFE INSURANCE	001-540-541-10233	\$755	\$1,202	\$1,202	\$756		
1009 - Life Insurance - Employees - RS Service Worker I						1	\$72
1061 - Life Insurance - Employees - RS Service Worker I						1	\$72
1065 - Life Insurance - Employees - RS Crew Leader						1	\$72
1103 - Life Insurance - Employees - RS Service Worker I						1	\$72
1124 - Life Insurance - Employees - RS Service Worker I						1	\$72
1125 - Life Insurance - Employees - RS Service Worker II						1	\$72
1126 - Life Insurance - Employees - RS Service Worker II						1	\$72
1128 - Life Insurance - Employees - RS Service Worker I						1	\$72
664 - Life Insurance - Employees - Public Works Director						1	\$36
795 - Life Insurance - Employees - Office Manager - PW						1	\$72
900 - Life Insurance - Employees - Mechanic						1	\$72
DENTAL INSURANCE	001-540-541-10236	\$1,791	\$2,663	\$2,663	\$1,691		
WORKERS COMPENSATION	001-540-541-10240	\$28,007	\$64,471	\$64,471	\$40,268		
CONTRACTUAL SERVICES	001-540-541-30340	\$50,285	\$65,600	\$65,600	\$66,400		
Cummins (Generator Maint. at Public Works Facility)						4	\$600
Enterprise Fleet Leasing						12	\$2,050

ROADS & STREETS

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Lake County Traffic Signal Agreement						1	\$25,000
MyQ Gate Opener for Public Works Subscription						12	\$200
Street Sweeping Corp. of America						4	\$2,000
Sweeping Corp. of America						1	\$4,000
TRAVEL/PER DIEM	001-540-541-30400	\$0	\$700	\$700	\$700		
COMMUNICATIONS	001-540-541-30410	\$3,362	\$2,740	\$2,740	\$3,000		
POSTAGE	001-540-541-30420	\$0	\$10	\$10	\$20		
ELECTRIC	001-540-541-30430	\$78,767	\$79,500	\$79,500	\$84,000		
WATER	001-540-541-30431	\$2,111	\$2,400	\$2,400	\$3,300		
RENTAL OF EQUIPMENT	001-540-541-30440	\$0	\$20,000	\$20,000	\$5,000		
General Rental						1	\$5,000
Hurricane Rental (Loader)						1	\$15,000
Department Submitted Request - remove rental loader, will use hurricane fund if needed						1	(\$15,000)
INSURANCE	001-540-541-30450	\$25,606	\$37,897	\$37,897	\$45,412		
Liability Insurance						1	\$24,268
Property/Crime Insurance						1	\$21,144
LIGHTS REPAIR & MAINT	001-540-541-30460	\$74,816	\$10,000	\$10,000	\$5,000		
RADIO REPAIRS/MAINT	001-540-541-30461	\$4,000	\$4,000	\$4,000	\$4,000		
VEHICLE REPAIRS/MAINT	001-540-541-30462	\$5,243	\$10,000	\$10,000	\$10,000		
EQUIPMENT REPAIRS/MAINT	001-540-541-30463	\$8,898	\$11,000	\$11,000	\$11,000		
EQUIPMENT REPAIRS/MAINT	1-540-541-30463-MIL	\$10,659	\$0	\$0	\$0		
FACILITIES REPAIRS/MAINT	001-540-541-30464	\$4,698	\$6,000	\$6,000	\$9,500		
General repairs and Maint.						1	\$6,000
Roofing Materials for extension of pole barn						1	\$3,500
SERVICE CONTRACTS	001-540-541-30465	\$3,940	\$4,000	\$4,000	\$4,200		
First Citizens (Printer Lease)						12	\$150
Kyocera (Printer)						12	\$200
SERVICE CONTRACTS	1-540-541-30465-MIL	\$11,500	\$0	\$0	\$0		
MISC EXPENSE	001-540-541-30490	\$12,515	\$60,500	\$60,500	\$71,500		
Bottled Water						5	\$400
Flags						1	\$2,000
Misc. Road Repairs						6	\$5,000
Misc. Sidewalk repairs						1	\$20,000
Tree Removal						16	\$1,500
Department Submitted Request - reduce tree removal						1	(\$4,500)
Department Submitted Request - reduce misc. road repairs						1	(\$2,000)
OFFICE SUPPLIES	001-540-541-30510	\$1,283	\$1,500	\$1,500	\$1,500		
SUPPLIES	001-540-541-30520	\$25,662	\$28,500	\$28,500	\$37,500		
Misc. Supplies. (Blades, chains, weedkiller, limerock, ect.						1	\$15,000
Stop Signs						250	\$50
Street sign supplies						1	\$10,000

ROADS & STREETS

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SUPPLIES UNIFORMS	1-540-541-30520-MIL	\$24,992	\$0	\$0	\$0		
	001-540-541-30521	\$5,638	\$7,100	\$7,100	\$7,091		
	Boot Allowance					9	\$175
	PW Office Staff Shirts					1	\$600
	Safety Vest, Shirts, Glasses, Hats					9	\$100
	Uniform Setup					1	\$1,000
	Weekly Uniform					52	\$58
FUEL	001-540-541-30522	\$12,408	\$11,500	\$11,500	\$12,300		
	Public Works Emergency Generator					2	\$2,250
	Vehicles x 12					52	\$150
FUEL	1-540-541-30522-MIL	\$2,434	\$0	\$0	\$0		
TRAINING & EDUCATION	001-540-541-30542	\$1,060	\$1,400	\$1,400	\$1,400		
MEMBERSHIPS	001-540-541-30544	\$180	\$550	\$550	\$550		
ROAD RESURFACING	001-540-541-60631	\$14,015	\$20,500	\$20,500	\$750,000		
Micro Paving Villages (Drake, moyer conservation trail, Krietmeyer, mcdaniel , borrowman						1	\$750,000
Move pavement overlay to capital projects fund						1	(\$200,000)
Traditional pavement overlay (Myrtle Lake View Drive, Myrtle Lake Ave, Daybreak drive)						1	\$200,000
EQUIPMENT PURCHASES	001-540-541-60640	\$29,874	\$3,310	\$3,310	\$3,310		
9 of 10 Payments for County Radios						1	\$3,310
TOTAL		\$972,608	\$1,180,241	\$1,180,241	\$1,920,451		

LIBRARY

FY 2026/27 Proposed Budget	\$835,900
FY 2025/26 Adopted Budget	<u>\$1,018,911</u>
Difference	<u><u>(\$183,011)</u></u>

Highlight of changes

Elimination of Library Director position, 50% funding for Community Services Director, cola at 3%, merit at 1%, related benefit costs, and insurance, elimination of PT Library Aide	(\$108,976)
Elimination of FT Library Assistant II plus benefits as a result of Café restructuring	(\$60,074)
Reduction in supplies for Café from restructuring	(\$10,000)
Miscellaneous small increases and decreases in operating costs	(\$4,511)
	<u><u>(\$183,561)</u></u>

LIBRARY DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY	001-570-571-10110	\$86,443	\$106,715	\$106,715	\$107,287	\$572
BONUS	001-570-571-10111	\$959	\$1,058	\$1,058	\$1,245	\$187
WAGES	001-570-571-10120	\$458,241	\$470,675	\$470,675	\$321,502	(\$149,173)
BONUS	001-570-571-10121	\$4,271	\$5,431	\$5,431	\$3,825	(\$1,606)
OVERTIME	001-570-571-10140	\$4,270	\$3,000	\$3,000	\$4,250	\$1,250
FICA	001-570-571-10210	\$40,979	\$44,897	\$44,897	\$33,508	(\$11,389)
RETIREMENT	001-570-571-10220	\$59,709	\$66,882	\$66,882	\$53,605	(\$13,277)
HEALTH INSURANCE	001-570-571-10230	\$57,164	\$82,478	\$73,478	\$81,635	(\$843)
DISABILITY INSURANCE	001-570-571-10231	\$0	\$1,744	\$1,744	\$2,880	\$1,136
HEALTH INS DEPENDENTS	001-570-571-10232	\$3,341	\$6,175	\$6,175	\$11,689	\$5,514
LIFE INSURANCE	001-570-571-10233	\$841	\$1,030	\$1,030	\$540	(\$490)
DENTAL INSURANCE	001-570-571-10236	\$1,641	\$2,283	\$2,283	\$1,901	(\$382)
WORKERS COMPENSATION	001-570-571-10240	\$690	\$1,304	\$1,304	\$756	(\$548)
PERSONNEL SERVICES		\$718,549	\$793,672	\$784,672	\$624,622	(\$169,050)
CONTRACTUAL SERVICES	001-570-571-30340	\$17,873	\$18,250	\$18,250	\$19,858	\$1,608
TRAVEL/PER DIEM	001-570-571-30400	\$802	\$1,650	\$1,650	\$1,918	\$268
COMMUNICATIONS	001-570-571-30410	\$8,318	\$6,300	\$6,300	\$6,432	\$132
POSTAGE	001-570-571-30420	\$340	\$500	\$500	\$200	(\$300)
ELECTRIC	001-570-571-30430	\$14,589	\$14,700	\$14,700	\$15,600	\$900
WATER	001-570-571-30431	\$10,513	\$10,300	\$10,300	\$10,300	\$0
INSURANCE	001-570-571-30450	\$14,254	\$21,095	\$21,095	\$25,279	\$4,184
FACILITIES REPAIRS/MAINT	001-570-571-30464	\$10,853	\$16,950	\$25,950	\$11,998	(\$4,952)
SERVICE CONTRACTS	001-570-571-30465	\$7,245	\$3,394	\$3,394	\$0	(\$3,394)
PROGRAMS/LIBRARY PROGRAMMING	001-570-571-30483	\$4,677	\$6,200	\$6,200	\$6,510	\$310
OFFICE SUPPLIES	001-570-571-30510	\$12,648	\$12,800	\$12,800	\$11,840	(\$960)
SUPPLIES	001-570-571-30520	\$8,327	\$14,100	\$14,100	\$16,400	\$2,300
PROMOTIONAL SUPPLIES	001-570-571-30524	\$173	\$900	\$900	\$500	(\$400)
CAFE SUPPLIES/EXPENSES	001-570-571-30525	\$41,143	\$40,900	\$40,900	\$26,020	(\$14,880)
SUBSCRIPTIONS	001-570-571-30541	\$2,497	\$3,200	\$3,200	\$3,360	\$160
TRAINING & EDUCATION	001-570-571-30542	\$1,790	\$1,900	\$1,900	\$2,410	\$510
MEMBERSHIPS	001-570-571-30544	\$372	\$1,100	\$1,100	\$1,103	\$3
OPERATING EXPENSES		\$156,414	\$174,239	\$183,239	\$159,728	(\$14,511)
EQUIPMENT PURCHASES	001-570-571-60640	\$10,931	\$0	\$0	\$0	\$0
LIBRARY BOOKS	001-570-571-60660	\$35,723	\$46,000	\$46,000	\$46,300	\$300
LIBRARY DVDS	001-570-571-60664	\$3,791	\$5,000	\$5,000	\$5,250	\$250
CAPITAL OUTLAY		\$50,445	\$51,000	\$51,000	\$51,550	\$550
TOTAL		\$925,408	\$1,018,911	\$1,018,911	\$835,900	(\$183,011)

LIBRARY DEPARTMENT

SALARY	Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
	1083 - Wages - Director of Community Services	001-570-571-10110	\$86,443	\$106,715	\$106,715	\$107,287	1	\$46,459
	588 - Wages - Deputy Library Director						1	\$60,828
BONUS								
	1083 - Christmas Bonus - Director of Community Services	001-570-571-10111	\$959	\$1,058	\$1,058	\$1,245	1	\$539
	588 - Christmas Bonus - Deputy Library Director						1	\$706
WAGES								
	1005 - Wages - Library Team Lead	001-570-571-10120	\$458,241	\$470,675	\$470,675	\$321,502	1	\$43,573
	1008 - Wages - Library Assistant II (FT) non degree						1	\$41,412
	Eliminate position 1008 as part of Café restructure							(\$41,412)
	1029 - Wages - Library Team Lead						1	\$49,557
	1033 - Wages - Library Specialist (4 year degree)						1	\$47,508
	1073 - Wages - Library Assistant I (PT) non degree						1	\$9,159
	1095 - Wages - Library Assistant I (PT) non degree						1	\$8,483
	1105 - Wages - Library Assistant I (PT) non degree						1	\$9,156
	1134 - Wages - Library Specialist (4 year degree)						1	\$45,193
	815 - Wages - Library Assistant I (PT) non degree						1	\$10,138
	846 - Wages - Library Assistant I (PT) non degree						1	\$9,855
	860 - Wages - Library Assistant II (FT) non degree						1	\$43,565
	956 - Wages - Circulation Manager						1	\$53,510
	Eliminate vacant library aide position						1	(\$8,195)
BONUS								
	1005 - Christmas Bonus - Library Team Lead	001-570-571-10121	\$4,271	\$5,431	\$5,431	\$3,825	1	\$505
	1008 - Christmas Bonus - Library Assistant II (FT) non degree						1	\$480
	Eliminate position 1008 as part of Café restructure							(\$480)
	1029 - Christmas Bonus - Library Team Lead						1	\$575
	1033 - Christmas Bonus - Library Specialist (4 year degree)						1	\$551
	1073 - Christmas Bonus - Library Assistant I (PT) non degree						1	\$106
	1095 - Christmas Bonus - Library Assistant I (PT) non degree						1	\$98
	1105 - Christmas Bonus - Library Assistant I (PT) non degree						1	\$106
	1134 - Christmas Bonus - Library Specialist (4 year degree)						1	\$524
	815 - Christmas Bonus - Library Assistant I (PT) non degree						1	\$118
	846 - Christmas Bonus - Library Assistant I (PT) non degree						1	\$114
	860 - Christmas Bonus - Library Assistant II (FT) non degree						1	\$505
	956 - Christmas Bonus - Circulation Manager						1	\$621
OVERTIME								
FICA								
	1005 - Fica/Medicare - Library Team Lead	001-570-571-10140	\$4,270	\$3,000	\$3,000	\$4,250	1	\$3,372
	1008 - Fica/Medicare - Library Assistant II (FT) non degree	001-570-571-10210	\$40,979	\$44,897	\$44,897	\$33,508	1	\$3,205
	Eliminate position 1008 as part of Café restructure							(\$3,205)
	1029 - Fica/Medicare - Library Team Lead						1	\$3,835
	1033 - Fica/Medicare - Library Specialist (4 year degree)						1	\$3,677

LIBRARY DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1073 - Fica/Medicare - Library Assistant I (PT) non degree						1	\$709
1083 - Fica/Medicare - Director of Community Services						1	\$3,595
1095 - Fica/Medicare - Library Assistant I (PT) non degree						1	\$657
1105 - Fica/Medicare - Library Assistant I (PT) non degree						1	\$709
1134 - Fica/Medicare - Library Specialist (4 year degree)						1	\$3,497
588 - Fica/Medicare - Deputy Library Director						1	\$4,707
815 - Fica/Medicare - Library Assistant I (PT) non degree						1	\$785
846 - Fica/Medicare - Library Assistant I (PT) non degree						1	\$763
860 - Fica/Medicare - Library Assistant II (FT) non degree						1	\$3,371
956 - Fica/Medicare - Circulation Manager						1	\$4,141
Eliminate vacant library aide position						1	(\$634)
FICA for overtime						1	\$325
RETIREMENT	001-570-571-10220	\$59,709	\$66,882	\$66,882	\$53,605		
1005 - FRS - Library Team Lead						1	\$5,922
1008 - FRS - Library Assistant II (FT) non degree						1	\$5,628
Eliminate position 1008 as part of Café restructure							(\$5,628)
1029 - FRS - Library Team Lead						1	\$6,735
1033 - FRS - Library Specialist (4 year degree)						1	\$6,456
1083 - FRS - Director of Community Services						1	\$6,314
1134 - FRS - Library Specialist (4 year degree)						1	\$6,142
588 - FRS - Deputy Library Director						1	\$8,267
860 - FRS - Library Assistant II (FT) non degree						1	\$5,921
956 - FRS - Circulation Manager						1	\$7,272
FRS for overtime						1	\$578
HEALTH INSURANCE	001-570-571-10230	\$57,164	\$82,478	\$73,478	\$81,635		
DISABILITY INSURANCE	001-570-571-10231	\$0	\$1,744	\$1,744	\$2,880		
1005 - Short Term Disability - Library Team Lead						1	\$384
1008 - Short Term Disability - Library Assistant II (FT) non degree						1	\$384
Eliminate position 1008 as part of Café restructure							(\$384)
1029 - Short Term Disability - Library Team Lead						1	\$384
1033 - Short Term Disability - Library Specialist (4 year degree)						1	\$384
1083 - Short Term Disability - Director of Community Services						1	\$192
1134 - Short Term Disability - Library Specialist (4 year degree)						1	\$384
588 - Short Term Disability - Deputy Library Director						1	\$384
860 - Short Term Disability - Library Assistant II (FT) non degree						1	\$384
956 - Short Term Disability - Circulation Manager						1	\$384
HEALTH INS DEPENDENTS	001-570-571-10232	\$3,341	\$6,175	\$6,175	\$11,689		
LIFE INSURANCE	001-570-571-10233	\$841	\$1,030	\$1,030	\$540		
1005 - Life Insurance - Employees - Library Team Lead						1	\$72
1008 - Life Insurance - Employees - Library Assistant II (FT) non degree						1	\$72
Eliminate position 1008 as part of Café restructure							(\$72)
1029 - Life Insurance - Employees - Library Team Lead						1	\$72

LIBRARY DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1033 - Life Insurance - Employees - Library Specialist (4 year degree)						1	\$72
1083 - Life Insurance - Employees - Director of Community Services						1	\$36
1134 - Life Insurance - Employees - Library Specialist (4 year degree)						1	\$72
588 - Life Insurance - Employees - Deputy Library Director						1	\$72
860 - Life Insurance - Employees - Library Assistant II (FT) non degree						1	\$72
956 - Life Insurance - Employees - Circulation Manager						1	\$72
DENTAL INSURANCE	001-570-571-10236	\$1,641	\$2,283	\$2,283	\$1,901		
WORKERS COMPENSATION	001-570-571-10240	\$690	\$1,304	\$1,304	\$756		
CONTRACTUAL SERVICES	001-570-571-30340	\$17,873	\$18,250	\$18,250	\$19,858		
Aztec Systems Inc- Fire Alarm Inspections						1	\$600
Fire Alarm Monitoring						1	\$850
Kyrocera Copier Lease + Overages						12	\$420
Kyrocera Public Copier with Coinbox Lease + Overages						12	\$473
Lake County Software Annual Renewal						1	\$3,800
Office Copier Maint						1	\$403
Perotek Security Monitoring						1	\$315
Precision Fire Systems Qtrly Insp						4	\$210
Public Copier Maint						1	\$504
Reading Programs, Misc Upgrades						1	\$2,000
SenSource Database Reports						1	\$230
Unique Mgt Services						1	\$893
Department submitted reduction - Unique Mgt Services						1	(\$293)
Department submitted reduction - reading programs						1	(\$1,000)
TRAVEL/PER DIEM	001-570-571-30400	\$802	\$1,650	\$1,650	\$1,918		
Director Conference - Florida						1	\$525
Director Conference - Tallahassee						1	\$525
FLA Conference						1	\$500
Misc Library Advisory Board, Mtgs, etc						1	\$368
COMMUNICATIONS	001-570-571-30410	\$8,318	\$6,300	\$6,300	\$6,432		
Comcast - Lake County - We Pay 10%						12	\$300
Intermedia						12	\$236
POSTAGE	001-570-571-30420	\$340	\$500	\$500	\$200		
Department submitted reduction						1	(\$300)
ELECTRIC	001-570-571-30430	\$14,589	\$14,700	\$14,700	\$15,600		
WATER	001-570-571-30431	\$10,513	\$10,300	\$10,300	\$10,300		
INSURANCE	001-570-571-30450	\$14,254	\$21,095	\$21,095	\$25,279		
Liability Insurance						1	\$13,509
Property/Crime Insurance						1	\$11,770
FACILITIES REPAIRS/MAINT	001-570-571-30464	\$10,853	\$16,950	\$25,950	\$11,998		
Dry Cleaning						1	\$500
Electronic Sign Board						1	\$788
Holiday Heat & Air						1	\$3,990

LIBRARY DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Misc Bldg Maint/Repair (Dry Wall)						1	\$10,000
Misc. drywall repairs can be paid for out of OGG facilities							
repairs/maintenance account							
Mulch and Flowers						1	(\$10,000)
Power Washing of Building						1	\$1,200
Stanley Door Warranty						1	\$2,000
Steam Cleaning - Rugs & Furniture						1	\$2,520
						1	\$1,000
SERVICE CONTRACTS	001-570-571-30465	\$7,245	\$3,394	\$3,394	\$0		
PROGRAMS/LIBRARY PROGRAMMING	001-570-571-30483	\$4,677	\$6,200	\$6,200	\$6,510		
Adult Programming						1	\$600
Author Visits						1	\$1,000
Child Programming						1	\$600
Employee Week Lunch/Gifts						1	\$600
Fruitland Park Day						1	\$700
Mistletoe Mingle						1	\$1,000
Progressive Dinner						1	\$1,000
Summer Reading Programs						1	\$1,575
Volunteer Appreciation Lunch/Gifts						1	\$435
Department submitted reduction - author visits						1	(\$1,000)
OFFICE SUPPLIES	001-570-571-30510	\$12,648	\$12,800	\$12,800	\$11,840		
Decorations - Holidays						1	\$2,900
General Office Supplies, Ink Cartridges, Toners, Writing Materials, Not	001-570-571-30510					1	\$8,940
Locking DVD cases						0	\$1,600
SUPPLIES	001-570-571-30520	\$8,327	\$14,100	\$14,100	\$16,400		
Adult Program Crafts						1	\$1,000
Defibrillator Battery						1	\$1,000
Laminator Supplies						1	\$700
Locking DVD Cases						1	\$1,600
Office Chairs						2	\$350
Paper/Thermal, Cards, Forms, Prgm Supplies, Bar Codes, Book Tape, Etc.						1	\$8,000
Shirts for 14 Employees						1	\$500
Supplies for Children's Programs, Story Time						1	\$2,900
PROMOTIONAL SUPPLIES	001-570-571-30524	\$173	\$900	\$900	\$500		
Printing/Marketing, Informational						1	\$945
Department submitted reduction						1	(\$445)
CAFE SUPPLIES/EXPENSES	001-570-571-30525	\$41,143	\$40,900	\$40,900	\$26,020		
Food and Paper Supplies						1	\$40,000
Software Monthly Charge						12	\$85
Reduced expenses from Café restructure							(\$10,000)
Department submitted reduction - food & paper supplies						1	(\$5,000)
SUBSCRIPTIONS	001-570-571-30541	\$2,497	\$3,200	\$3,200	\$3,360		

LIBRARY DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Book List						1	\$420
Book Page						1	\$420
Daily Commercial						1	\$341
Daily Sun						1	\$105
Orlando Sentinel						1	\$814
WT Cox						1	\$1,260
TRAINING & EDUCATION	001-570-571-30542	\$1,790	\$1,900	\$1,900	\$2,410		
FLA Conference						1	\$1,260
Florida Library Assoc Seminar						1	\$525
Library Directors' Conference						1	\$525
Professional Development						1	\$100
MEMBERSHIPS	001-570-571-30544	\$372	\$1,100	\$1,100	\$1,103		
Canva						1	\$210
Florida Library Association						1	\$683
Go Daddy						1	\$210
EQUIPMENT PURCHASES	001-570-571-60640	\$10,931	\$0	\$0	\$0		
LIBRARY BOOKS	001-570-571-60660	\$35,723	\$46,000	\$46,000	\$46,300		
Audiobooks						1	\$5,250
Books						1	\$42,000
Replacements, Ebooks, Overdrive, Lease Program, Etc.						1	\$1,050
Department submitted reduction						1	(\$2,000)
LIBRARY DVDS	001-570-571-60664	\$3,791	\$5,000	\$5,000	\$5,250		
DVDs, Replacements	001-570-571-60664					1	\$5,250
TOTAL		\$925,408	\$1,018,911	\$1,018,911	\$835,900		

POOL

FY 2026/27 Proposed Budget	\$240,638
FY 2025/26 Adopted Budget	<u>\$316,110</u>
Difference	<u><u>(\$75,472)</u></u>

Summary of changes

Reclass of FT Training Coordinator to PT, Reduce Hours for Pool Manager from 40 hr/wk to 30 hr/wk, Reduce Number number of lifeguards to 12, plus increase in health insurance and other insurance	(\$60,854)
Additional printing/copying supplies	\$2,550
Various adjustments in numerous operating accounts	\$800
No equipment purchases budgeted for next year	<u>(\$17,906)</u>
	<u><u>(\$75,410)</u></u>

SWIMMING POOL

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
WAGES	001-570-572-10120	\$154,363	\$152,764	\$152,764	\$100,655	(\$52,109)
BONUS	001-570-572-10121	\$630	\$0	\$0	\$645	\$645
OVERTIME	001-570-572-10140	\$222	\$500	\$500	\$250	(\$250)
FICA	001-570-572-10210	\$11,649	\$11,988	\$11,988	\$7,700	(\$4,288)
RETIREMENT	001-570-572-10220	\$10,485	\$14,031	\$14,031	\$5,687	(\$8,344)
HEALTH INSURANCE	001-570-572-10230	\$8,234	\$9,164	\$9,164	\$12,223	\$3,059
DISABILITY INSURANCE	001-570-572-10231	\$0	\$302	\$302	\$384	\$82
HEALTH INS DEPENDENTS	001-570-572-10232	\$0	\$0	\$0	\$3,746	\$3,746
LIFE INSURANCE	001-570-572-10233	\$0	\$108	\$108	\$72	(\$36)
DENTAL INSURANCE	001-570-572-10236	\$0	\$254	\$254	\$0	(\$254)
WORKERS COMPENSATION	001-570-572-10240	\$3,765	\$8,272	\$8,272	\$5,167	(\$3,105)
PERSONNEL SERVICES		\$189,348	\$197,383	\$197,383	\$136,529	(\$60,854)
CONTRACTUAL SERVICES	001-570-572-30340	\$5,029	\$3,500	\$3,500	\$1,000	(\$2,500)
TRAVEL/PER DIEM	001-570-572-30400	\$0	\$1,000	\$1,000	\$1,150	\$150
COMMUNICATIONS	001-570-572-30410	\$125	\$620	\$620	\$620	\$0
POSTAGE	001-570-572-30420	\$0	\$25	\$25	\$0	(\$25)
ELECTRIC	001-570-572-30430	\$12,652	\$16,200	\$16,200	\$14,500	(\$1,700)
WATER	001-570-572-30431	\$4,084	\$5,000	\$5,000	\$5,000	\$0
RENTAL OF EQUIPMENT	001-570-572-30440	\$0	\$0	\$0	\$0	\$0
INSURANCE	001-570-572-30450	\$5,828	\$8,626	\$8,626	\$10,339	\$1,713
EQUIPMENT REPAIRS/MAINT	001-570-572-30463	\$345	\$1,750	\$1,750	\$2,000	\$250
FACILITIES REPAIRS/MAINT	001-570-572-30464	\$21,004	\$34,800	\$34,800	\$35,000	\$200
PRINTING & COPYING	001-570-572-30470	\$22	\$250	\$250	\$2,800	\$2,550
ADVERTISING	001-570-572-30480	\$640	\$1,000	\$1,000	\$1,000	\$0
MISC EXPENSE	001-570-572-30490	\$0	\$25	\$25	\$0	(\$25)
LICENSE/PERMITS	001-570-572-30499	\$0	\$450	\$450	\$450	\$0
OFFICE SUPPLIES	001-570-572-30510	\$986	\$675	\$675	\$1,000	\$325
SUPPLIES	001-570-572-30520	\$7,252	\$3,550	\$3,550	\$4,500	\$950
UNIFORMS	001-570-572-30521	\$3,279	\$4,750	\$4,750	\$5,475	\$725
POOL CHEMICALS	001-570-572-30529	\$13,699	\$12,000	\$12,000	\$12,000	\$0
POOL CONCESSION	001-570-572-30530	\$2,278	\$2,500	\$2,500	\$2,875	\$375
TRAINING & EDUCATION	001-570-572-30542	\$5,272	\$3,600	\$3,600	\$4,000	\$400
MEMBERSHIPS	001-570-572-30544	\$0	\$500	\$500	\$400	(\$100)
OPERATING EXPENSES		\$82,495	\$100,821	\$100,821	\$104,109	\$3,288
EQUIPMENT PURCHASES	001-570-572-60640	\$10,858	\$17,906	\$17,906	\$0	(\$17,906)
CAPITAL OUTLAY		\$10,858	\$17,906	\$17,906	\$0	(\$17,906)
TOTAL		\$282,701	\$316,110	\$316,110	\$240,638	(\$75,472)

SWIMMING POOL

Description	Account ID	FY 2025		FY 2026		FY 2027	
		Actuals	Adopted	Amended	Proposed	Quantity	Unit Cost
WAGES	001-570-572-10120	\$154,363	\$152,764	\$152,764	\$100,655		
1035 - Wages - Lifeguard I						1	\$2,319
1044 - Wages - Lifeguard I						1	\$2,241
1045 - Wages - Lifeguard I						1	\$2,386
1081 - Wages - Lifeguard I						1	\$2,457
1082 - Wages - Lifeguard I						1	\$2,319
1085 - Wages - Lifeguard I						1	\$2,313
1096 - Wages - Lifeguard I						1	\$2,329
1106 - Wages - Lifeguard I						1	\$2,247
1108 - Wages - Lifeguard I						1	\$2,316
1109 - Wages - Lifeguard I						1	\$2,316
1110 - Wages - Lifeguard I						1	\$2,316
1111 - Wages - Lifeguard I						1	\$2,461
1112 - Wages - Lifeguard I						1	\$2,316
1114 - Wages - Lifeguard I						1	\$2,316
1117 - Wages - Lifeguard I						1	\$2,314
1135 - Wages - Lifeguard I						1	\$2,317
1136 - Wages - Lifeguard I						1	\$2,315
1137 - Wages - Lifeguard I						1	\$2,317
1138 - Wages - Lifeguard I						1	\$2,317
758 - Wages - Training Coordinator						1	\$40,512
Reclass Training Coordinator from FT to PT							(\$24,736)
782 - Wages - Pool Manager						1	\$55,592
Reduce Hours For Pool Manager From 40 hrs/wk to 30 hrs/wk							(\$13,893)
Vacancy - Wages - Head Lifeguard/Lifeguard III						1	\$4,178
Reduce total number of lifeguards to 12							(\$5,232)
BONUS	001-570-572-10121	\$630	\$0	\$0	\$645		
758 - Christmas Bonus - Training Coordinator						1	\$470
Reclass Training Coordinator from FT to PT							(\$470)
782 - Christmas Bonus - Pool Manager						1	\$645
OVERTIME	001-570-572-10140	\$222	\$500	\$500	\$250		
FICA	001-570-572-10210	\$11,649	\$11,988	\$11,988	\$7,700		
1035 - Fica/Medicare - Lifeguard I						1	\$177
1044 - Fica/Medicare - Lifeguard I						1	\$171
1045 - Fica/Medicare - Lifeguard I						1	\$183
1081 - Fica/Medicare - Lifeguard I						1	\$188
1082 - Fica/Medicare - Lifeguard I						1	\$177
1085 - Fica/Medicare - Lifeguard I						1	\$177
1096 - Fica/Medicare - Lifeguard I						1	\$178
1106 - Fica/Medicare - Lifeguard I						1	\$172
1108 - Fica/Medicare - Lifeguard I						1	\$177
1109 - Fica/Medicare - Lifeguard I						1	\$177

SWIMMING POOL

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1110 - Fica/Medicare - Lifeguard I						1	\$177
1111 - Fica/Medicare - Lifeguard I						1	\$188
1112 - Fica/Medicare - Lifeguard I						1	\$177
1114 - Fica/Medicare - Lifeguard I						1	\$177
1117 - Fica/Medicare - Lifeguard I						1	\$177
1135 - Fica/Medicare - Lifeguard I						1	\$177
1136 - Fica/Medicare - Lifeguard I						1	\$177
1137 - Fica/Medicare - Lifeguard I						1	\$177
1138 - Fica/Medicare - Lifeguard I						1	\$177
758 - Fica/Medicare - Training Coordinator						1	\$3,135
Reclass Training Coordinator from FT to PT							(\$1,928)
782 - Fica/Medicare - Pool Manager						1	\$4,302
Reduce Hours For Pool Manager From 40 hrs/wk to 30 hrs/wk							(\$1,112)
Vacancy - Fica/Medicare - Head Lifeguard/Lifeguard III						1	\$320
Reduce total number of lifeguards to 12							(\$401)
RETIREMENT	001-570-572-10220	\$10,485	\$14,031	\$14,031	\$5,687		
782 - FRS - Pool Manager						1	\$7,555
Reduce Hours For Pool Manager From 40 hrs/wk to 30 hrs/wk							(\$1,868)
HEALTH INSURANCE	001-570-572-10230	\$8,234	\$9,164	\$9,164	\$12,223		
DISABILITY INSURANCE	001-570-572-10231	\$0	\$302	\$302	\$384		
782 - Short Term Disability - Pool Manager						1	\$384
HEALTH INS DEPENDENTS	001-570-572-10232	\$0	\$0	\$0	\$3,746		
LIFE INSURANCE	001-570-572-10233	\$0	\$108	\$108	\$72		
782 - Life Insurance - Employees - Pool Manager						1	\$72
DENTAL INSURANCE	001-570-572-10236	\$0	\$254	\$254	\$0		
WORKERS COMPENSATION	001-570-572-10240	\$3,765	\$8,272	\$8,272	\$5,167		
CONTRACTUAL SERVICES	001-570-572-30340	\$5,029	\$3,500	\$3,500	\$1,000		
Security System						1	\$1,000
TRAVEL/PER DIEM	001-570-572-30400	\$0	\$1,000	\$1,000	\$1,150		
COMMUNICATIONS	001-570-572-30410	\$125	\$620	\$620	\$620		
POSTAGE	001-570-572-30420	\$0	\$25	\$25	\$0		
ELECTRIC	001-570-572-30430	\$12,652	\$16,200	\$16,200	\$14,500		
WATER	001-570-572-30431	\$4,084	\$5,000	\$5,000	\$5,000		
RENTAL OF EQUIPMENT	001-570-572-30440	\$0	\$0	\$0	\$0		
INSURANCE	001-570-572-30450	\$5,828	\$8,626	\$8,626	\$10,339		
Liability Insurance						1	\$5,525
Property/Crime Insurance						1	\$4,814
EQUIPMENT REPAIRS/MAINT	001-570-572-30463	\$345	\$1,750	\$1,750	\$2,000		
FACILITIES REPAIRS/MAINT	001-570-572-30464	\$21,004	\$34,800	\$34,800	\$35,000		
Door Replacement						1	\$20,000
Fencing						1	\$8,000
Reduction Due To Modified Operating Schedule							(\$8,000)

SWIMMING POOL

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	Quantity	Unit Cost
		Actuals	Adopted	Amended	Proposed			
PRINTING & COPYING	001-570-572-30470	\$22	\$250	\$250	\$2,800		1	\$15,000
	Printer Lease						12	\$150
	Supplies						1	\$1,000
ADVERTISING	001-570-572-30480	\$640	\$1,000	\$1,000	\$1,000			
	Facebook						1	\$500
	Fun4Kids Lake						1	\$500
MISC EXPENSE	001-570-572-30490	\$0	\$25	\$25	\$0			
LICENSE/PERMITS	001-570-572-30499	\$0	\$450	\$450	\$450			
	Lake County Opertation Permit						1	\$450
OFFICE SUPPLIES	001-570-572-30510	\$986	\$675	\$675	\$1,000			
SUPPLIES	001-570-572-30520	\$7,252	\$3,550	\$3,550	\$4,500			
	Event Supplies						1	\$2,000
	Swim Lesson Supplies						1	\$2,500
UNIFORMS	001-570-572-30521	\$3,279	\$4,750	\$4,750	\$5,475			
	Lifeguard Swimsuits/Shirts						20	\$250
	Reduction in number of lifeguards							(\$1,825)
	Lifeguardrad Equipment						20	\$115
POOL CHEMICALS	001-570-572-30529	\$13,699	\$12,000	\$12,000	\$12,000			
	Monthly Chemicals						12	\$1,200
	Reduction Due To Modified Operating Schedule							(\$2,400)
POOL CONCESSION	001-570-572-30530	\$2,278	\$2,500	\$2,500	\$2,875			
TRAINING & EDUCATION	001-570-572-30542	\$5,272	\$3,600	\$3,600	\$4,000			
	Lifeguard Training						1	\$0
	WSI Training						1	\$4,000
MEMBERSHIPS	001-570-572-30544	\$0	\$500	\$500	\$400			
	Red Cross Facility Fee						1	\$400
EQUIPMENT PURCHASES	001-570-572-60640	\$10,858	\$17,906	\$17,906	\$0			
	Pool Covers						1	\$10,000
	Remove pool cover - fund in FY 25/26 with savings if available						1	(\$10,000)
	Pool Shade Structures						1	\$12,000
	Remove pool shade structures						1	(\$12,000)
TOTAL		\$282,701	\$316,110	\$316,110	\$240,638			

PARK MAINTENANCE

FY 2026/27 Proposed Budget	\$504,620
FY 2025/26 Adopted Budget	<u>\$494,768</u>
Difference	<u><u>\$9,852</u></u>

Highlight of changes

Merit and COLA salary increases, FICA and FRS related to salaries, increase in dependent health insurance, aligning other insurance with actuals	\$13,954
Pest control services not proposed in budget	(\$5,000)
General insurance increase	\$3,622
Facilities repairs and maintenance proposed less than last year	(\$29,400)
Reduction in supplies needed	(\$5,979)
Increase in cemetery projects proposed, will be paid for with an appropriation of cemetery reserve	\$35,280
Less in equipment purchases	(\$1,900)
	<u><u>\$10,577</u></u>

PARKS MAINTENANCE

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2027	Difference
		Actuals	Adopted	Amended	Proposed	
WAGES	001-570-573-10120	\$172,373	\$171,826	\$171,826	\$181,861	\$10,035
BONUS	001-570-573-10121	\$1,261	\$1,983	\$1,983	\$2,110	\$127
OVERTIME	001-570-573-10140	\$1,444	\$2,000	\$2,000	\$2,000	\$0
FICA	001-570-573-10210	\$12,326	\$13,470	\$13,470	\$14,227	\$757
RETIREMENT	001-570-573-10220	\$23,802	\$24,388	\$24,388	\$24,987	\$599
HEALTH INSURANCE	001-570-573-10230	\$30,191	\$36,657	\$36,657	\$33,567	(\$3,090)
DISABILITY INSURANCE	001-570-573-10231	\$0	\$522	\$522	\$1,536	\$1,014
HEALTH INS DEPENDENTS	001-570-573-10232	\$10,944	\$6,175	\$6,175	\$19,696	\$13,521
LIFE INSURANCE	001-570-573-10233	\$517	\$458	\$458	\$288	(\$170)
DENTAL INSURANCE	001-570-573-10236	\$854	\$1,015	\$1,015	\$787	(\$228)
WORKERS COMPENSATION	001-570-573-10240	\$11,211	\$22,938	\$22,938	\$14,327	(\$8,611)
PERSONNEL SERVICES		\$264,923	\$281,432	\$281,432	\$295,386	\$13,954
CONTRACTUAL SERVICES	001-570-573-30340	\$1,158	\$7,500	\$7,500	\$2,500	(\$5,000)
COMMUNICATIONS	001-570-573-30410	\$287	\$500	\$500	\$500	\$0
POSTAGE	001-570-573-30420	\$6	\$20	\$20	\$25	\$5
ELECTRIC	001-570-573-30430	\$5,589	\$8,200	\$8,200	\$7,800	(\$400)
WATER	001-570-573-30431	\$82,245	\$60,000	\$60,000	\$60,000	\$0
RENTAL OF EQUIPMENT	001-570-573-30440	\$9,132	\$2,000	\$2,000	\$2,500	\$500
INSURANCE	001-570-573-30450	\$12,336	\$18,257	\$18,257	\$21,879	\$3,622
VEHICLE REPAIRS/MAINT	001-570-573-30462	\$2,426	\$2,000	\$2,000	\$2,000	\$0
EQUIPMENT REPAIRS/MAINT	001-570-573-30463	\$2,356	\$3,000	\$3,000	\$3,000	\$0
FACILITIES REPAIRS/MAINT	001-570-573-30464	\$31,148	\$35,800	\$35,800	\$6,400	(\$29,400)
FACILITIES REPAIRS/MAINT	001-570-573-30464-MIL	\$14,549	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	001-570-573-30510	\$62	\$1,000	\$1,000	\$500	(\$500)
SUPPLIES	001-570-573-30520	\$14,928	\$28,979	\$28,979	\$23,000	(\$5,979)
UNIFORMS	001-570-573-30521	\$730	\$3,680	\$3,680	\$2,700	(\$980)
FUEL	001-570-573-30522	\$4,957	\$4,500	\$4,500	\$4,950	\$450
TRAINING & EDUCATION	001-570-573-30542	\$0	\$1,000	\$1,000	\$1,200	\$200
CEMETERY COSTS	001-570-573-53901	\$1,738	\$5,000	\$5,000	\$40,280	\$35,280
OPERATING EXPENSES		\$183,647	\$181,436	\$181,436	\$179,234	(\$2,202)
EQUIPMENT PURCHASES	001-570-573-60640	\$42,272	\$31,900	\$31,900	\$30,000	(\$1,900)
CAPITAL OUTLAY		\$42,272	\$31,900	\$31,900	\$30,000	(\$1,900)
TOTAL		\$490,842	\$494,768	\$494,768	\$504,620	\$9,852

PARKS MAINTENANCE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
WAGES	001-570-573-10120	\$172,373	\$171,826	\$171,826	\$181,861		
1027 - Wages - Parks Worker - Recreation II						1	\$43,944
1084 - Wages - Parks Maintenance Lead						1	\$53,588
992 - Wages - Parks Worker - Recreation II						1	\$43,869
995 - Wages - Parks Worker - Recreation I						1	\$40,460
BONUS	001-570-573-10121	\$1,261	\$1,983	\$1,983	\$2,110		
1027 - Christmas Bonus - Parks Worker - Recreation II						1	\$510
1084 - Christmas Bonus - Parks Maintenance Lead						1	\$622
992 - Christmas Bonus - Parks Worker - Recreation II						1	\$509
995 - Christmas Bonus - Parks Worker - Recreation I						1	\$469
OVERTIME	001-570-573-10140	\$1,444	\$2,000	\$2,000	\$2,000		
FICA	001-570-573-10210	\$12,326	\$13,470	\$13,470	\$14,227		
1027 - Fica/Medicare - Parks Worker - Recreation II						1	\$3,401
1084 - Fica/Medicare - Parks Maintenance Lead						1	\$4,147
992 - Fica/Medicare - Parks Worker - Recreation II						1	\$3,395
995 - Fica/Medicare - Parks Worker - Recreation I						1	\$3,131
FICA for overtime						1	\$153
RETIREMENT	001-570-573-10220	\$23,802	\$24,388	\$24,388	\$24,987		
1027 - FRS - Parks Worker - Recreation II						1	\$5,972
1084 - FRS - Parks Maintenance Lead						1	\$7,283
992 - FRS - Parks Worker - Recreation II						1	\$5,962
995 - FRS - Parks Worker - Recreation I						1	\$5,499
FRS for overtime						1	\$272
HEALTH INSURANCE	001-570-573-10230	\$30,191	\$36,657	\$36,657	\$33,567		
DISABILITY INSURANCE	001-570-573-10231	\$0	\$522	\$522	\$1,536		
1027 - Short Term Disability - Parks Worker - Recreation II						1	\$384
1084 - Short Term Disability - Parks Maintenance Lead						1	\$384
992 - Short Term Disability - Parks Worker - Recreation II						1	\$384
995 - Short Term Disability - Parks Worker - Recreation I						1	\$384
HEALTH INS DEPENDENTS	001-570-573-10232	\$10,944	\$6,175	\$6,175	\$19,696		
LIFE INSURANCE	001-570-573-10233	\$517	\$458	\$458	\$288		
1027 - Life Insurance - Employees - Parks Worker - Recreation II						1	\$72
1084 - Life Insurance - Employees - Parks Maintenance Lead						1	\$72
992 - Life Insurance - Employees - Parks Worker - Recreation II						1	\$72
995 - Life Insurance - Employees - Parks Worker - Recreation I						1	\$72
DENTAL INSURANCE	001-570-573-10236	\$854	\$1,015	\$1,015	\$787		
WORKERS COMPENSATION	001-570-573-10240	\$11,211	\$22,938	\$22,938	\$14,327		
CONTRACTUAL SERVICES	001-570-573-30340	\$1,158	\$7,500	\$7,500	\$2,500		
Camera Monitoring Service						1	\$2,500
COMMUNICATIONS	001-570-573-30410	\$287	\$500	\$500	\$500		
POSTAGE	001-570-573-30420	\$6	\$20	\$20	\$25		
ELECTRIC	001-570-573-30430	\$5,589	\$8,200	\$8,200	\$7,800		

PARKS MAINTENANCE

Description	Account ID	FY 2025		FY 2026		FY 2027	
		Actuals	Adopted	Amended	Proposed	Quantity	Unit Cost
WATER	001-570-573-30431	\$82,245	\$60,000	\$60,000	\$60,000	1	\$11,692
RENTAL OF EQUIPMENT	001-570-573-30440	\$9,132	\$2,000	\$2,000	\$2,500	1	\$10,187
INSURANCE	001-570-573-30450	\$12,336	\$18,257	\$18,257	\$21,879		
Liability Insurance							
Property/Crime Insurance							
VEHICLE REPAIRS/MAINT	001-570-573-30462	\$2,426	\$2,000	\$2,000	\$2,000		
EQUIPMENT REPAIRS/MAINT	001-570-573-30463	\$2,356	\$3,000	\$3,000	\$3,000		
Mower, weed eaters, edgers , field marking equipment						1	\$6,000
Reduce to prior year budget amount						1	(\$3,000)
FACILITIES REPAIRS/MAINT	001-570-573-30464	\$31,148	\$35,800	\$35,800	\$6,400		
Fencing						1	\$0
Park Restroom Locks						8	\$800
FACILITIES REPAIRS/MAINT	1-570-573-30464-MIL	\$14,549	\$0	\$0	\$0		
OFFICE SUPPLIES	001-570-573-30510	\$62	\$1,000	\$1,000	\$500		
SUPPLIES	001-570-573-30520	\$14,928	\$28,979	\$28,979	\$23,000		
Reduce turf management supplies						1	(\$10,000)
Tools, Materials, Safety Equipment						1	\$8,000
Turf Management Supplies						1	\$25,000
JUNIFORMS	001-570-573-30521	\$730	\$3,680	\$3,680	\$2,700		
Boot Allowance						4	\$175
Uniform Shirts						4	\$500
FUEL	001-570-573-30522	\$4,957	\$4,500	\$4,500	\$4,950		
TRAINING & EDUCATION	001-570-573-30542	\$0	\$1,000	\$1,000	\$1,200		
CPSI						3	\$400
CEMETERY COSTS	001-570-573-53901	\$1,738	\$5,000	\$5,000	\$40,280		
Landscaping material						1	\$1,000
New Benches w/cement pads						1	\$27,280
Sign Border and Landscaping						1	\$2,500
Storage Shed						1	\$3,500
Upgrade cemetery software						1	\$6,000
EQUIPMENT PURCHASES	001-570-573-60640	\$42,272	\$31,900	\$31,900	\$30,000		
Leased Trucks							
Park Cameras						1	\$18,000
TOTAL		\$490,842	\$494,768	\$494,768	\$504,620		

RECREATION

FY 2026/27 Proposed Budget	\$587,446
FY 2025/26 Adopted Budget	<u>\$800,903</u>
Difference	<u><u>(\$213,457)</u></u>

Highlight of changes

Merit and COLA salary increases, FICA and FRS related to salaries, increase, elimination of Recreation Director position, funding for 1/2 of Community Services Director position, elimination of P/T Recreation Aide, increase in dependent health insurance, elimination of P/T Sports Coordinator	(\$135,461)
Increase in electric costs	\$7,000
Increase in senior social supplies	\$4,200
Various increases in decreases in other operating accounts	\$10,000
Soccer field grant project not included in proposed	<u>(\$100,000)</u>
	<u><u>(\$214,261)</u></u>

RECREATION

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	Difference
		Actuals	Adopted	Amended	Proposed		
SALARY	001-570-574-10110	\$133,015	\$152,727	\$152,727	\$103,563	\$103,563	(\$49,164)
BONUS	001-570-574-10111	\$1,656	\$1,296	\$1,296	\$1,201	\$1,201	(\$95)
WAGES	001-570-574-10120	\$111,486	\$183,761	\$183,761	\$123,573	\$123,573	(\$60,188)
BONUS	001-570-574-10121	\$1,206	\$1,450	\$1,450	\$1,346	\$1,346	(\$104)
OVERTIME	001-570-574-10140	\$5,198	\$0	\$0	\$0	\$0	\$0
PHONE ALLOWANCE	001-570-574-10159	\$60	\$0	\$0	\$0	\$0	\$0
FICA	001-570-574-10210	\$17,790	\$29,357	\$29,357	\$13,576	\$13,576	(\$15,781)
RETIREMENT	001-570-574-10220	\$33,683	\$44,515	\$44,515	\$27,233	\$27,233	(\$17,282)
HEALTH INSURANCE	001-570-574-10230	\$32,755	\$36,657	\$36,657	\$33,634	\$33,634	(\$3,023)
DISABILITY INSURANCE	001-570-574-10231	\$0	\$1,011	\$1,011	\$1,344	\$1,344	\$333
HEALTH INS DEPENDENTS	001-570-574-10232	\$12,488	\$0	\$0	\$16,919	\$16,919	\$16,919
LIFE INSURANCE	001-570-574-10233	\$481	\$458	\$458	\$252	\$252	(\$206)
DENTAL INSURANCE	001-570-574-10236	\$1,063	\$1,015	\$1,015	\$1,048	\$1,048	\$33
WORKERS COMPENSATION	001-570-574-10240	\$9,053	\$18,307	\$18,307	\$11,434	\$11,434	(\$6,873)
PERSONNEL SERVICES		\$359,934	\$470,554	\$470,554	\$335,123	\$335,123	(\$135,431)
CONTRACTUAL SERVICES	001-570-574-30340	\$22,912	\$10,400	\$10,400	\$12,300	\$12,300	\$1,900
RECREATION PROGRAMS	001-570-574-30359	\$233,394	\$91,650	\$91,650	\$91,650	\$91,650	\$0
TRAVEL/PER DIEM	001-570-574-30400	\$4,723	\$3,000	\$3,000	\$3,350	\$3,350	\$350
COMMUNICATIONS	001-570-574-30410	\$7,840	\$6,190	\$6,190	\$6,190	\$6,190	\$0
POSTAGE	001-570-574-30420	\$6	\$300	\$300	\$400	\$400	\$100
ELECTRIC	001-570-574-30430	\$13,610	\$14,000	\$14,000	\$21,000	\$21,000	\$7,000
WATER	001-570-574-30431	\$1,956	\$2,750	\$2,750	\$2,500	\$2,500	(\$250)
RENTAL OF EQUIPMENT	001-570-574-30440	\$2,989	\$2,100	\$2,100	\$0	\$0	(\$2,100)
INSURANCE	001-570-574-30450	\$10,388	\$15,375	\$15,375	\$18,423	\$18,423	\$3,048
VEHICLE REPAIRS/MAINT	001-570-574-30462	\$877	\$1,000	\$1,000	\$1,700	\$1,700	\$700
EQUIPMENT REPAIRS/MAINT	001-570-574-30463	\$430	\$4,250	\$4,250	\$5,500	\$5,500	\$1,250
FACILITIES REPAIRS/MAINT	001-570-574-30464	\$13,137	\$19,900	\$19,900	\$17,600	\$17,600	(\$2,300)
PRINTING & COPYING	001-570-574-30470	\$2,482	\$2,500	\$2,500	\$960	\$960	(\$1,540)
ADVERTISING	001-570-574-30480	\$2,474	\$9,684	\$9,684	\$10,599	\$10,599	\$915
ADVERTISING	001-570-574-30480-FPDAY	\$810	\$0	\$0	\$0	\$0	\$0
ENTERTAINMENT	001-570-574-30484	\$1,923	\$750	\$750	\$0	\$0	(\$750)
OFFICE SUPPLIES	001-570-574-30510	\$8,518	\$1,750	\$1,750	\$3,000	\$3,000	\$1,250
SUPPLIES SENIOR SOCIAL	001-570-574-30519	\$10,369	\$9,600	\$9,600	\$13,800	\$13,800	\$4,200
SUPPLIES	001-570-574-30520	\$7,474	\$14,750	\$14,750	\$10,600	\$10,600	(\$4,150)
UNIFORMS	001-570-574-30521	\$60	\$1,000	\$1,000	\$1,000	\$1,000	\$0
FUEL	001-570-574-30522	\$1,098	\$2,100	\$2,100	\$3,000	\$3,000	\$900
TRAINING & EDUCATION	001-570-574-30542	\$2,165	\$3,100	\$3,100	\$3,000	\$3,000	(\$100)
MEMBERSHIPS	001-570-574-30544	\$3,329	\$2,800	\$2,800	\$1,850	\$1,850	(\$950)
RECREATION PROGRAMS	001-570-574-34730	\$60,040	\$0	\$0	\$0	\$0	\$0
ENTERTAINMENT	001-570-574-34741	\$1,284	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES		\$414,288	\$218,949	\$218,949	\$228,422	\$228,422	\$9,473

RECREATION

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
IMPROVEMENTS	001-570-574-60630	\$4,825	\$7,500	\$7,500	\$4,000	(\$3,500)
SOCCER FIELD	001-570-574-60632	\$38,629	\$100,000	\$100,000	\$14,600	(\$85,400)
EQUIPMENT PURCHASES	001-570-574-60640	\$2,700	\$3,900	\$3,900	\$5,300	\$1,400
CAPITAL OUTLAY		\$46,154	\$111,400	\$111,400	\$23,900	(\$87,500)
	TOTAL	\$820,376	\$800,903	\$800,903	\$587,446	(\$213,457)

RECREATION

	Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY		001-570-574-10110	\$133,015	\$152,727	\$152,727	\$103,563		
	1083 - Wages - Director of Community Services						1	\$46,459
	1131 - Wages - Deputy Recreation Director						1	\$57,104
BONUS		001-570-574-10111	\$1,656	\$1,296	\$1,296	\$1,201		
	1083 - Christmas Bonus - Director of Community Services						1	\$539
	1131 - Christmas Bonus - Deputy Recreation Director						1	\$662
WAGES		001-570-574-10120	\$111,486	\$183,761	\$183,761	\$123,573		
	1015 - Wages - Administrative Assistant						1	\$45,213
	824 - Wages - Sports/Events Coordinator (Events Coordinator)						1	\$51,613
	993 - Wages - Recreation Aid/Assistant						1	\$19,184
	Vacancy - Wages - Day Camp Worker						1	\$1,843
	Vacancy - Wages - Day Camp Worker						1	\$1,843
	Vacancy - Wages - Day Camp Worker						1	\$1,843
	Vacancy - Wages - Day Camp Worker						1	\$1,843
	Vacancy - Wages - Recreation Aid/Assistant						1	\$12,624
	Vacancy - Wages - Sports Coordinator						1	\$19,760
	Eliminate Sports Coordinator							(\$19,760)
	Vacancy - Wages - Summer Camp Coordinator						1	\$2,032
	Eliminate vacant Recreation Aide position						1	(\$12,624)
	Eliminate vacant Day Camp Worker position						1	(\$1,843)
BONUS		001-570-574-10121	\$1,206	\$1,450	\$1,450	\$1,346		
	1015 - Christmas Bonus - Administrative Assistant						1	\$524
	I - Christmas Bonus - Sports/Events Coordinator (Events Coordinator)						1	\$599
	993 - Christmas Bonus - Recreation Aid/Assistant						1	\$223
OVERTIME		001-570-574-10140	\$5,198	\$0	\$0	\$0		
PHONE ALLOWANCE		001-570-574-10159	\$60	\$0	\$0	\$0		
FICA		001-570-574-10210	\$17,790	\$29,357	\$29,357	\$13,576		
	1015 - Fica/Medicare - Administrative Assistant						1	\$3,499
	1083 - Fica/Medicare - Director of Community Services						1	\$3,595
	1131 - Fica/Medicare - Deputy Recreation Director						1	\$4,419
	993 - Fica/Medicare - Recreation Aid/Assistant						1	\$1,485
	Vacancy - Fica/Medicare - Day Camp Worker						1	\$141
	Vacancy - Fica/Medicare - Day Camp Worker						1	\$141
	Vacancy - Fica/Medicare - Day Camp Worker						1	\$141
	Vacancy - Fica/Medicare - Day Camp Worker						1	\$141
	Vacancy - Fica/Medicare - Recreation Aid/Assistant						1	\$966
	Vacancy - Fica/Medicare - Sports Coordinator						1	\$1,512
	Eliminate Sports Coordinator							(\$1,512)
	Vacancy - Fica/Medicare - Summer Camp Coordinator						1	\$155
	Eliminate vacant Recreation Aide position						1	(\$966)
	Eliminat vacant Cay Camp Worker						1	(\$141)
RETIREMENT		001-570-574-10220	\$33,683	\$44,515	\$44,515	\$27,233		
	1015 - FRS - Administrative Assistant						1	\$6,144
	1083 - FRS - Director of Community Services						1	\$6,314

RECREATION

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1131 - FRS - Deputy Recreation Director						1	\$7,760
824 - FRS - Sports/Events Coordinator (Events Coordinator)						1	\$7,014
HEALTH INSURANCE	001-570-574-10230	\$32,755	\$36,657	\$36,657	\$33,634		
DISABILITY INSURANCE	001-570-574-10231	\$0	\$1,011	\$1,011	\$1,344		
1015 - Short Term Disability - Administrative Assistant						1	\$384
1083 - Short Term Disability - Director of Community Services						1	\$192
1131 - Short Term Disability - Deputy Recreation Director						1	\$384
824 - Short Term Disability - Sports/Events Coordinator						1	\$384
HEALTH INS DEPENDENTS	001-570-574-10232	\$12,488	\$0	\$0	\$16,919		
LIFE INSURANCE	001-570-574-10233	\$481	\$458	\$458	\$252		
1015 - Life Insurance - Employees - Administrative Assistant						1	\$72
1083 - Life Insurance - Employees - Director of Community Services						1	\$36
1131 - Life Insurance - Employees - Deputy Recreation Director						1	\$72
824 - Life Insurance - Employees - Sports/Events Coordinator						1	\$72
DENTAL INSURANCE	001-570-574-10236	\$1,063	\$1,015	\$1,015	\$1,048		
WORKERS COMPENSATION	001-570-574-10240	\$9,053	\$18,307	\$18,307	\$11,434		
CONTRACTUAL SERVICES	001-570-574-30340	\$22,912	\$10,400	\$10,400	\$12,300		
Daysmart						1	\$7,000
Perry Weather System						1	\$3,900
Connect Teams						1	\$1,400
001-570-574-30359		\$233,394	\$91,650	\$91,650	\$91,650		
Enrichment						1	\$16,000
Events						1	\$35,000
Reduce to 25/26 budgeted levels						1	(\$27,350)
Sports						1	\$64,000
Summer Camp						1	\$4,000
001-570-574-30400		\$4,723	\$3,000	\$3,000	\$3,350		
TRAVEL/PER DIEM							
FFEA Hotel						1	\$500
FPRA Staff Meals						5	\$150
FRPA- Hotel						2	\$800
NRPA- Travel and Hotel						1	\$1,000
Department submitted request-eliminate FFEA hotel						1	(\$500)
001-570-574-30410		\$7,840	\$6,190	\$6,190	\$6,190		
COMMUNICATIONS							
Summit Broadband						1	\$6,190
POSTAGE	001-570-574-30420	\$6	\$300	\$300	\$400		
ELECTRIC	001-570-574-30430	\$13,610	\$14,000	\$14,000	\$21,000		
WATER	001-570-574-30431	\$1,956	\$2,750	\$2,750	\$2,500		
RENTAL OF EQUIPMENT	001-570-574-30440	\$2,989	\$2,100	\$2,100	\$0		
INSURANCE	001-570-574-30450	\$10,388	\$15,375	\$15,375	\$18,423		
Liability Insurance						1	\$9,845
Property/Crime Insurance						1	\$8,578
001-570-574-30462		\$877	\$1,000	\$1,000	\$1,700		
VEHICLE REPAIRS/MAINT							
Oil Changes - Chevy						1	\$500
Tires						1	\$1,200

RECREATION

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
EQUIPMENT REPAIRS/MAINT	001-570-574-30463	\$430	\$4,250	\$4,250	\$5,500		
FACILITIES REPAIRS/MAINT	001-570-574-30464	\$13,137	\$19,900	\$19,900	\$17,600		
Bi Annual Chair Cleaning						2	\$2,000
Dry Cleaning						24	\$150
Gardenia Center Repairs & Maitnace						1	\$10,000
PRINTING & COPYING	001-570-574-30470	\$2,482	\$2,500	\$2,500	\$960		
Paper Supplies						12	\$55
Printer Lease and Maintenance						1	\$300
ADVERTISING	001-570-574-30480	\$2,474	\$9,684	\$9,684	\$10,599		
Facebook						1	\$4,000
OptiSign						12	\$15
Poster My Wall						12	\$10
Print						1	\$6,000
QR Codes						1	\$300
Street Banners						0	\$4,000
ADVERTISING	001-570-574-30480-FPDAY	\$810	\$0	\$0	\$0		
ENTERTAINMENT	001-570-574-30484	\$1,923	\$750	\$750	\$0		
Entertainment	001-570-574-30484-BTLBG	\$0	\$0	\$0	\$0		
Entertainment	001-570-574-30484-CMDY	\$1,923	\$0	\$0	\$0		
OFFICE SUPPLIES	001-570-574-30510	\$8,518	\$1,750	\$1,750	\$3,000		
OFFICE SUPPLIES SENIOR SOCIAL	001-570-574-30519	\$10,369	\$9,600	\$9,600	\$13,800		
Senior Social Meals						24	\$500
Senior Social Supplies						24	\$75
SUPPLIES	001-570-574-30520	\$7,474	\$14,750	\$14,750	\$10,600		
Promotion Tent						2	\$800
Promotional Materials						1	\$5,000
Safety Supplies						1	\$4,000
UNIFORMS	001-570-574-30521	\$60	\$1,000	\$1,000	\$1,000		
Shirts/Polos						5	\$200
FUEL	001-570-574-30522	\$1,098	\$2,100	\$2,100	\$3,000		
TRAINING & EDUCATION	001-570-574-30542	\$2,165	\$3,100	\$3,100	\$3,000		
Florida Festivals and Events Conference						2	\$550
FRPA Conference						5	\$400
NRPA Conference						1	\$1,000
Department submitted request-eliminate FFEA						2	(\$550)
MEMBERSHIPS	001-570-574-30544	\$3,329	\$2,800	\$2,800	\$1,850		
FFEA						1	\$475
FPRA						1	\$900
Notary						1	\$150
NPRA						1	\$800
Department submitted request-eliminate FFEA						1	(\$475)
RECREATION PROGRAMS	001-570-574-34730	\$60,040	\$0	\$0	\$0		
ENTERTAINMENT	001-570-574-34741	\$1,284	\$0	\$0	\$0		
IMPROVEMENTS	001-570-574-60630	\$4,825	\$7,500	\$7,500	\$4,000		

RECREATION

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Basketball Court Painting	001-570-574-60632	\$38,629	\$100,000	\$100,000	\$14,600	1	\$0
Pavillion lighting						1	\$4,000
Skate Park Equipment						1	\$0
Skate Park resurfacing						1	\$0
SOCCER FIELD							
Landscaping	001-570-574-60640	\$2,700	\$3,900	\$3,900	\$5,300	1	\$10,000
PA System						1	\$4,600
EQUIPMENT PURCHASES							
Gardenia Air Conditioning	001-570-574-60640	\$2,700	\$3,900	\$3,900	\$5,300	1	\$20,000
Gardenia Center Chairs						100	\$53
Replace A/C with savings in 25/26 budget						1	(\$20,000)
TOTAL		\$822,299	\$800,903	\$800,903	\$587,446		

COMMUNITY REDEVELOPMENT AGENCY
REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
CITY OF FRUITLAND PARK	200-000-001-33901	\$510,632	\$594,264	\$594,264	\$662,922	\$68,658
LAKE COUNTY COMMISSION	200-000-001-33902	\$648,879	\$756,511	\$756,511	\$842,046	\$85,535
LAKE CO WATER AUTHORITY	200-000-001-33903	\$38,362	\$0	\$0	\$0	\$0
LAKE CO AMBULANCE DISTRICT	200-000-001-33904	\$59,639	\$69,532	\$69,532	\$77,562	\$8,030
INTERGOVERNMENTAL REVENUE		\$1,257,512	\$1,420,307	\$1,420,307	\$1,582,530	\$162,223
INTEREST INCOME	200-000-001-36110	\$127,646	\$85,600	\$85,600	\$100,000	\$14,400
MISC. REVENUE		\$127,646	\$85,600	\$85,600	\$100,000	\$14,400
XFER IN FUND BALANCE	200-000-001-38001	\$189,172	\$0	\$0	\$762,017	\$762,017
TRANSFER IN FUND BALANCE		\$189,172	\$0	\$0	\$762,017	\$762,017
TOTAL		\$1,574,330	\$1,505,907	\$1,505,907	\$2,444,547	\$938,640

**COMMUNITY REDEVELOPMENT AGENCY
REVENUES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
CITY OF FRUITLAND PARK Taxable Increment Value \$178,213,753 \	200-000-001-33901	\$510,632	\$594,264	\$594,264	\$662,922		
1,000 * \$3.9134 * 95%						1	\$662,922
LAKE COUNTY COMMISSION	200-000-001-33902	\$648,879	\$756,511	\$756,511	\$842,046		
OOF1 Lake County BCC Taxable Increment							
Value \$90,569,392 Millage Rate \$5.0254 *							
95%							
OOF2 Lake County BCC Taxable Incremental							
Value \$85,807,421 Millage Rate \$5.0254 *						1	\$432,390
95%							
LAKE CO WATER AUTHORITY	200-000-001-33903	\$38,362	\$0	\$0	\$0		
LAKE CO AMBULANCE DISTRICT	200-000-001-33904	\$59,639	\$69,532	\$69,532	\$77,562		
OOF1 Lake County Ambulance Incremental							
Taxable Value \$90,569,392 Millage Rate							
\$.4629 * 95%						1	\$39,828
OOF2 Lake County Ambulance Taxable							
Incremental Value \$85,807,421 Millage Rate							
\$.4629 * 95%						1	\$37,734
INTEREST INCOME	200-000-001-36110	\$127,646	\$85,600	\$85,600	\$100,000		
Estimated interest income							
XFER IN FUND BALANCE	200-000-001-38001	\$189,172	\$0	\$0	\$762,017	1	\$100,000
Appropriate Fund Balance to fund a portion							
of the 466A utility work being done with the							
widening project being performed by Lake							
County.						1	\$690,856
TOTAL		\$1,574,330	\$1,505,907	\$1,505,907	\$2,444,547		

COMMUNITY REDEVELOPMENT AGENCY

FY 2026/27 Proposed Budget	\$2,444,547
FY 2025/26 Adopted Budget	<u>\$1,505,907</u>
Difference	<u><u>\$938,640</u></u>

Highlight of changes

Increase to abatement costs	\$7,000
Update/refresh welcome to 4 Fruitland Park signs	\$28,000
New welcome to Fruitland Park sign on 468	\$7,000
CRA resurfacing/paving	\$250,000
Estimated cost for utility relocation/expansion 466A	\$1,871,161
Skate park improvement-equipment replacement, skate park resurfacing	\$100,000
Veteran's Park improvements- fencing around playground, resurface basketball courts	\$32,000

COMMUNITY REDEVELOPMENT AGENCY
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
ENGINEERING FEES	200-510-511-30311	\$0	\$2,000	\$2,000	\$2,000	\$0
PROFESSIONAL FEES	200-510-511-30313	\$600	\$2,000	\$2,000	\$2,000	\$0
AUDIT FEES	200-510-511-30320	\$0	\$6,100	\$6,100	\$6,200	\$100
ABATEMENT	200-510-511-30479	\$0	\$3,000	\$3,000	\$10,000	\$7,000
MISC EXPENSE	200-510-511-30490	\$1,052	\$2,000	\$2,000	\$2,000	\$0
MEMBERSHIPS	200-510-511-30544	\$175	\$250	\$250	\$200	(\$50)
OPERATING EXPENSES		\$1,827	\$15,350	\$15,350	\$22,400	\$7,050
LAND PURCHASE	200-510-511-60610	\$29,939	\$100,000	\$100,000	\$0	(\$100,000)
MUNICIPAL COMPLEX IMPROVMTS	200-510-511-60624	\$0	\$60,000	\$60,000	\$0	(\$60,000)
IMPROVEMENTS	200-510-511-60630	\$189,172	\$0	\$0	\$35,000	\$35,000
STREETS	200-510-511-60631	\$0	\$346,424	\$346,424	\$250,000	(\$96,424)
SIDEWALKS	200-510-511-60634	\$0	\$75,000	\$75,000	\$75,000	\$0
SYSTEM IMPROVEMENTS	200-510-511-60655-466AU	\$0	\$600,000	\$542,000	\$1,871,161	\$1,271,161
PARKS IMPROVEMENTS	200-510-511-60665	\$0	\$242,700	\$300,700	\$132,000	(\$110,700)
CAPITAL OUTLAY		\$219,111	\$1,424,124	\$1,424,124	\$2,363,161	\$939,037
TX TO GF	200-580-581-90916	\$74,131	\$66,433	\$66,433	\$58,986	(\$7,447)
TRANSFER GEN FUND		\$74,131	\$66,433	\$66,433	\$58,986	(\$7,447)
TOTAL		\$295,069	\$1,505,907	\$1,505,907	\$2,444,547	\$938,640

**COMMUNITY REDEVELOPMENT AGENCY
EXPENDITURES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
ENGINEERING FEES	200-510-511-30311	\$0	\$2,000	\$2,000	\$2,000		
Engineering fees for projects						1	\$2,000
PROFESSIONAL FEES	200-510-511-30313	\$600	\$2,000	\$2,000	\$2,000		
Professional fees for projects						1	\$2,000
AUDIT FEES	200-510-511-30320	\$0	\$6,100	\$6,100	\$6,200		
CRA Audit Fee						1	\$6,200
ABATEMENT	200-510-511-30479	\$0	\$3,000	\$3,000	\$10,000		
Enhanced code enforcement program						1	\$10,000
MISC EXPENSE	200-510-511-30490	\$1,052	\$2,000	\$2,000	\$2,000		
Unforeseen expenses						1	\$2,000
MEMBERSHIPS	200-510-511-30544	\$175	\$250	\$250	\$200		
Special District State Fee - FloridaCommerce						1	\$200
LAND PURCHASE	200-510-511-60610	\$29,939	\$100,000	\$100,000	\$0		
MUNICIPAL COMPLEX IMPROVMTS	200-510-511-60624	\$0	\$60,000	\$60,000	\$0		
IMPROVEMENTS	200-510-511-60630	\$189,172	\$0	\$0	\$35,000		
New welcome to Fruitland Park sign on 468 Update/Refresh welcome to Fruitland Park signs						1	\$7,000
STREETS	200-510-511-60631	\$0	\$346,424	\$346,424	\$250,000		
CRA resurfacing/paving						1	\$250,000
SIDEWALKS	200-510-511-60634	\$0	\$75,000	\$75,000	\$75,000		
SYSTEM IMPROVEMENTS	200-510-511-60655-466AU	\$0	\$600,000	\$542,000	\$1,871,161		
Projected costs for utility relocation/expansion associated with 466A - Lake County bidding out the project, FP will reimburse Lake County.						1	\$1,871,161
PARKS IMPROVEMENTS	200-510-511-60665	\$0	\$242,700	\$300,700	\$132,000		
Skate Park - Equipment Replacement						1	\$80,000
Skate Park - Resurfacing						1	\$20,000
Veteran's Park - Decorative fencing around playground						1	\$12,000
Veteran's Park - Resurface basketball court						1	\$20,000

COMMUNITY REDEVELOPMENT AGENCY
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
TX TO GF	200-580-581-90916	\$74,131	\$66,433	\$66,433	\$58,986		
20% CM + 10% FD Xfer to 001-000-001-38150							
		\$295,069	\$1,505,907	\$1,505,907	\$2,444,547	1	\$58,986
	TOTAL						

**CAPITAL PROJECTS FUND
REVENUES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
LOCAL GOVT SURTAX-INFRAS	300-000-001-31260	\$1,004,533	\$1,050,510	\$1,050,510	\$1,050,510	\$0
		\$1,004,533	\$1,050,510	\$1,050,510	\$1,050,510	\$0
TAXES						
BOCC GRANT	300-000-001-33477	\$2,500,000	\$0	\$0	\$0	\$0
		\$2,500,000	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE						
LAKE CO LIBRARY GRANT	300-000-001-33771	\$0	\$120,000	\$120,000	\$0	(\$120,000)
INTEREST EARNED	300-000-001-36120	\$98,400	\$74,250	\$74,250	\$60,000	(\$14,250)
MISC REVENUES		\$98,400	\$194,250	\$194,250	\$60,000	(\$134,250)
TOTAL		\$3,602,933	\$1,244,760	\$1,244,760	\$1,110,510	(\$134,250)

**CAPITAL PROJECTS FUND
REVENUES**

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	Quantity	Cost
		Actuals	Adopted	Amended	Proposed			
LOCAL GOVT SURTAX-INFRASTRUCTURE	300-000-001-31260	\$1,004,533	\$1,050,510	\$1,050,510	\$1,050,510		1	\$1,050,510
Estimated taxes to be received								
BOCC GRANT	300-000-001-33477	\$2,500,000	\$0	\$0	\$0			
Lake Co Library Grant		\$0	\$120,000	\$120,000	\$0			
INTEREST EARNED	300-000-001-36120	\$98,400	\$74,250	\$74,250	\$60,000			
Estimated interest income							1	\$60,000
TOTAL		\$3,602,933	\$1,244,760	\$1,244,760	\$1,110,510			

CAPITAL PROJECTS

FY 2026/27 Proposed Budget	\$1,110,510
FY 2025/26 Adopted Budget	<u>\$1,244,760</u>
Difference	<u><u>(\$134,250)</u></u>

Highlight of changes

Replace AC units (4) at city hall (current units 20 years old)	\$65,000
PD Vehicle replacements - 4 vehicles plus build outs	\$255,380
Ground penetrating radar for utility relocations	\$35,000
Small dump truck	\$90,000
Pavement overlay in Myrtle Lake area	\$200,000
Bucket truck	\$50,000
Zero turn mower	\$12,000
Transfer to Utility Fund to be used to fund the WWTP	\$380,944

**CAPITAL PROJECTS FUND
EXPENDITURES**

Description	Account ID	Department	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027
			Actuals	Adopted	Amended	Proposed	Difference
CITY HALL COMPLEX	300-510-519-60633	OGG	\$0	\$150,000	\$150,000	\$65,000	(\$85,000)
			\$0	\$150,000	\$150,000	\$65,000	(\$85,000)
PSC ARCHITECT	300-520-521-60627	LAW	\$93,426	\$0	\$0	\$0	\$0
PSC CONSTRUCTION CONTRACT	300-520-521-60628	LAW	\$5,973,498	\$0	\$0	\$0	\$0
PSC CAPITAL OTHER MISCELL	300-520-521-60629	LAW	\$415,947	\$0	\$0	\$0	\$0
EQUIPMENT PURCHASES	300-520-521-60640	LAW	\$4,078	\$155,262	\$155,262	\$0	(\$155,262)
EQUIPMENT - PD VEHICLES	300-520-521-60649	LAW	\$134,840	\$232,142	\$232,142	\$255,380	\$23,238
			\$6,621,789	\$387,404	\$387,404	\$255,380	(\$132,024)
EQUIPMENT PURCHASES	300-530-533-60640	WATER	\$0	\$0	\$0	\$130,000	\$130,000
			\$0	\$0	\$0	\$130,000	\$130,000
BUILDINGS	300-540-541-60620	R&S	\$39,146	\$0	\$0	\$3,000	\$3,000
Road Resurfacing	300-540-541-60631	R&S	\$0	\$383,000	\$383,000	\$200,000	(\$183,000)
EQUIPMENT PURCHASES	300-540-541-60640	R&S	\$0	\$0	\$0	\$62,000	\$62,000
			\$39,146	\$383,000	\$383,000	\$265,000	(\$118,000)
EQUIPMENT PURCHASES	300-570-571-60640	LIBRARY	\$146,670	\$0	\$0	\$0	\$0
LIBRARY CONSTRUCTION	300-570-571-60663	LIBRARY	\$0	\$120,000	\$120,000	\$0	(\$120,000)
			\$146,670	\$120,000	\$120,000	\$0	(\$120,000)
COMM CENTER CAPITAL OTHER	300-570-572-60629	POOL	\$34,923	\$0	\$0	\$0	\$0
EQUIPMENT PURCHASES	300-570-572-60640	POOL	\$997	\$18,000	\$23,918	\$0	(\$18,000)
			\$35,920	\$18,000	\$23,918	\$0	(\$18,000)
COMMUNITY REC POOL - CAPITAL OUTLAY							
UTILITY INTERFUND	300-580-581-90914	INTERFUND	\$0	\$186,356	\$186,356	\$395,130	\$208,774
			\$0	\$186,356	\$186,356	\$395,130	\$208,774
TOTAL			\$6,843,525	\$1,244,760	\$1,250,678	\$1,110,510	(\$134,250)

**CAPITAL PROJECTS FUND
EXPENDITURES**

Description	Account ID	Department	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
CITY HALL COMPLEX	300-510-519-60633	OGG	\$0	\$150,000	\$150,000	\$65,000		
Replacement of four 20 year old a/c units							4	\$16,250
PSC ARCHITECT	300-520-521-60627	LAW	\$93,426	\$0	\$0	\$0		
PSC CONSTRUCTION CONTRACT	300-520-521-60628	LAW	\$5,973,498	\$0	\$0	\$0		
PSC CAPITAL OTHER MISCELL	300-520-521-60629	LAW	\$415,947	\$0	\$0	\$0		
EQUIPMENT PURCHASES	300-520-521-60640	LAW	\$4,078	\$155,262	\$155,262	\$0		
EQUIPMENT - PD VEHICLES	300-520-521-60649	LAW	\$134,840	\$232,142	\$232,142	\$255,380		
Ford							1	\$49,345
Ford 2							1	\$49,345
Ford 3							1	\$49,345
Ford 4							1	\$49,345
Vehicle Build 3							1	\$14,500
Vehicle Builds 1							1	\$14,500
Vehicle Builds 2							1	\$14,500
Vehicle Builds 4							1	\$14,500
EQUIPMENT PURCHASES	300-530-533-60640	WATER	\$0	\$0	\$0	\$130,000		
Ground Penetrating Radar for utility locating							1	\$35,000
Rigid handheld Utility Locator							1	\$5,000
Small Dump Truck							1	\$90,000
BUILDINGS	300-540-541-60620	R&S	\$39,146	\$0	\$0	\$3,000		
Roofing Material for Lean-To on PW pole barn							1	\$3,000
Road Resurfacing	300-540-541-60631	R&S	\$0	\$383,000	\$383,000	\$200,000		
Pavement Overlay - Myrtle Lake Drive, Myrtle Lake Ave., Daybreak Drive							1	\$200,000
EQUIPMENT PURCHASES	300-540-541-60640	R&S	\$0	\$0	\$0	\$62,000		
50-60 foot bucket truck (used)							1	\$50,000
Street Sweeper							1	\$175,000
Delete Street Sweeper								(\$175,000)
Zero Turn Mower							1	\$12,000
EQUIPMENT PURCHASES	300-570-571-60640	LIBRARY	\$146,670	\$0	\$0	\$0		
LIBRARY CONSTRUCTION	300-570-571-60663	LIBRARY	\$0	\$120,000	\$120,000	\$0		
COMM CENTER CAPITAL OTHER	300-570-572-60629	POOL	\$34,923	\$0	\$0	\$0		
EQUIPMENT PURCHASES	300-570-572-60640	POOL	\$997	\$18,000	\$23,918	\$0		
XFER TO UTILITY	300-580-581-90914	INTERFUND	\$0	\$186,356	\$186,356	\$395,130		
Xfer to Utility Fund FDOT Loan payment #13 of 30							1	\$14,186
Xfer to Utility Fund for WWTP							1	\$380,944

TOTAL	\$6,843,525	\$1,244,760	\$1,250,678	\$1,110,510
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**UTILITY FUND
REVENUES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
USE OF SEWER IMPACT FEE RESERVES	400-000-000-38915	\$0	\$0	\$508,311	\$0	\$0
USE OF WATER IMPACT FEE RESERVES	400-000-000-38916	\$0	\$0	\$103,512	\$0	\$0
USE OF ARPA RESERVES	400-000-001-38100	\$0	\$0	\$945,220	\$0	\$0
BULK WATER SALES	400-000-001-34321	\$126,434	\$119,567	\$119,567	\$123,600	\$4,033
SALE OF WATER	400-000-001-34331	\$1,532,981	\$1,571,304	\$1,571,304	\$1,594,100	\$22,796
INSTALLATION OF METERS	400-000-001-34332	\$37,984	\$27,000	\$27,000	\$38,000	\$11,000
BACKFLOW INSTALLATION	400-000-001-34333	\$2,204	\$3,825	\$3,825	\$3,825	\$0
LINE INSTALL/EXTENSION	400-000-001-34334	\$0	\$51,970	\$51,970	\$25,000	(\$26,970)
OTHER REVENUES	400-000-001-34335	\$48,068	\$63,172	\$63,172	\$57,141	(\$6,031)
CHARGES FOR SERVICES		\$1,747,671	\$1,836,838	\$3,393,881	\$1,841,666	\$4,828
INTEREST EARNED	400-000-001-36120	\$105,139	\$108,000	\$108,000	\$104,616	(\$3,384)
WATER IMPACT FEE	400-000-001-36320	\$181,530	\$265,489	\$265,489	\$132,686	(\$132,803)
SALE OF SURPLUS EQUIPMENT	400-000-001-36441	\$0	\$3,500	\$3,500	\$3,500	\$0
MISC REVENUE		\$286,669	\$376,989	\$376,989	\$240,802	(\$136,187)
OVER/SHORT REGISTER	400-000-001-38002	(\$50)	(\$64)	(\$64)	\$0	\$64
XFER IN WTR IMPACT FND BAL	400-000-001-38006	\$64,729	\$0	\$0	\$0	\$0
XFER IN CAPITAL PROJECTS	400-000-001-38300	\$0	\$14,186	\$14,186	\$14,186	\$0
WATER		\$64,679	\$14,122	\$14,122	\$14,186	\$64
LINE INSTALLATION/EXTENSION	400-530-001-34334	\$2,173	\$2,000	\$2,000	\$2,000	\$0
OTHER REVENUES	400-530-001-34335	\$7,259	\$0	\$0	\$0	\$0
SEWER DECOMMISSION	400-530-001-34339	\$1,950	\$650	\$650	\$0	(\$650)
SEWER UTILITY REVENUE	400-530-001-34351	\$468,976	\$482,040	\$482,040	\$503,330	\$21,290
SEWER IMPACT FEE	400-530-001-36321	\$527,310	\$800,000	\$800,000	\$400,000	(\$400,000)
XFER IN SWR IMPACT FEE FND BAL	400-530-001-38006	\$96,576	\$68,834	\$68,834	\$0	(\$68,834)
XFER IN CAPITAL PROJECT	400-530-001-38300	\$0	\$172,170	\$172,170	\$380,944	\$208,774
SEWER		\$1,104,244	\$1,525,694	\$1,525,694	\$1,286,274	(\$239,420)
TOTAL		\$3,203,263	\$3,753,643	\$5,310,686	\$3,382,928	(\$370,715)

**UTILITY FUND
REVENUES**

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2027	Quantity	Cost
		Actuals	Adopted	Amended	Proposed		
USE OF SEWER IMPACT FEE RESERVES	400-000-000-38915	\$0	\$0	\$508,311	\$0		
USE OF WATER IMPACT FEE RESERVES	400-000-000-38916	\$0	\$0	\$103,512	\$0		
USE OF ARPA RESERVES	400-000-001-38100	\$0	\$0	\$945,220			
BULK WATER SALES	400-000-001-34321	\$126,434	\$119,567	\$119,567	\$123,600		
3% rate increase						1	\$123,600
SALE OF WATER	400-000-001-34331	\$1,532,981	\$1,571,304	\$1,571,304	\$1,594,100		
3% rate increase						1	\$1,594,100
INSTALLATION OF METERS	400-000-001-34332	\$37,984	\$27,000	\$27,000	\$38,000		
Estimate of new meters to be installed						1	\$38,000
BACKFLOW INSTALLATION	400-000-001-34333	\$2,204	\$3,825	\$3,825	\$3,825		
Estimated backflow installation						1	\$3,825
LINE INSTALL/EXTENSION	400-000-001-34334	\$0	\$51,970	\$51,970	\$25,000		
Estimated line install/extension						1	\$25,000
OTHER REVENUES	400-000-001-34335	\$48,068	\$63,172	\$63,172	\$57,141		
Estimate based off of historical collections						1	\$57,141
INTEREST EARNED	400-000-001-36120	\$105,139	\$108,000	\$108,000	\$104,616		
Estimate based off of historical collections						1	\$104,616
WATER IMPACT FEE	400-000-001-36320	\$181,530	\$265,489	\$265,489	\$132,686		
Estimate based on potential developments						1	\$132,686
SALE OF SURPLUS EQUIPMENT	400-000-001-36441	\$0	\$3,500	\$3,500	\$3,500		
Estimate for sale of surplus equipment						1	\$3,500
OVER/SHORT REGISTER	400-000-001-38002	(\$50)	(\$64)	(\$64)	\$0		
XFER IN WTR IMPACT FND BAL	400-000-001-38006	\$64,729	\$0	\$0	\$0		
XFER IN CAPITAL PROJECTS	400-000-001-38300	\$0	\$14,186	\$14,186	\$14,186		
Xfer from Capital for FDOT loan payment						1	\$14,186
LINE INSTALLATION/EXTENSION	400-530-001-34334	\$2,173	\$2,000	\$2,000	\$2,000		
Estimate based off historical collection						1	\$2,000
OTHER REVENUES	400-530-001-34335	\$7,259	\$0	\$0	\$0		
SEWER DECOMMISSION	400-530-001-34339	\$1,950	\$650	\$650	\$0		
SEWER UTILITY REVENUE	400-530-001-34351	\$468,976	\$482,040	\$482,040	\$503,330		
3% rate increase						1	\$503,330
SEWER IMPACT FEE	400-530-001-36321	\$527,310	\$800,000	\$800,000	\$400,000		
Estimate for 2027 development						1	\$400,000
XFER IN SWR IMPACT FEE FND BAL	400-530-001-38006	\$96,576	\$68,834	\$68,834	\$0		
XFER IN CAPITAL PROJECT	400-530-001-38300	\$0	\$172,170	\$172,170	\$380,944		
TOTAL		\$3,203,263	\$3,753,643	\$5,310,686	\$3,382,928		

WATER

FY 2026/27 Proposed Budget	\$1,973,943
FY 2025/26 Adopted	<u>\$2,227,949</u>
Difference	<u><u>(\$254,006)</u></u>

Highlight of changes

Merit and COLA salary increases, FICA and FRS related to salaries, aligning health insurance cost with actuals, adjustments to other salary related costs	(\$20,902)
Increase in budget for infosend	\$21,160
WP7 chlorine room rehab	\$25,000
Well pump replacement	\$25,000
Year 2 of meter reding upgrade (add'l over current year)	\$70,000
Various accounts net of increases and decreases	(\$35,000)
Fewer capital project proposed	(\$98,000)
Contingency/reserve contribution	<u>(\$237,598)</u>
	(\$250,340)

WATER

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2026	Difference
		Actuals	Adopted	Amended	Proposed	
SALARY	400-530-533-10110	\$135,117	\$129,071	\$129,071	\$132,528	\$3,457
BONUS	400-530-533-10111	\$1,457	\$1,176	\$1,176	\$1,537	\$361
WAGES	400-530-533-10120	\$280,161	\$339,649	\$339,649	\$350,167	\$10,518
BONUS	400-530-533-10121	\$2,311	\$3,583	\$3,583	\$4,062	\$479
OVERTIME	400-530-533-10140	\$22,216	\$14,000	\$14,000	\$14,000	\$0
VEHICLE ALLOWANCE	400-530-533-10158	\$0	\$0	\$0	\$3,600	\$3,600
FICA	400-530-533-10210	\$31,823	\$40,042	\$40,042	\$37,630	(\$2,412)
RETIREMENT	400-530-533-10220	\$58,172	\$72,672	\$72,672	\$81,262	\$8,590
HEALTH INSURANCE	400-530-533-10230	\$33,778	\$73,314	\$73,314	\$38,092	(\$35,222)
Disability Insurance	400-530-533-10231	\$0	\$1,450	\$1,450	\$3,072	\$1,622
HEALTH INS DEPENDENTS	400-530-533-10232	\$10,944	\$21,932	\$21,932	\$18,448	(\$3,484)
LIFE INSURANCE	400-530-533-10233	\$413	\$916	\$916	\$648	(\$268)
DENTAL INSURANCE	400-530-533-10236	\$939	\$1,775	\$1,775	\$947	(\$828)
WORKERS COMPENSATION	400-530-533-10240	\$9,730	\$19,487	\$19,487	\$12,171	(\$7,316)
PERSONNEL SERVICES		\$587,061	\$719,067	\$719,067	\$698,165	(\$20,902)
ENGINEERING FEES	400-530-533-30311	\$68,501	\$10,000	\$158,712	\$10,000	\$0
CONSUMPTIVE USE PERMIT	400-530-533-30315	\$0	\$6,000	\$6,000	\$0	(\$6,000)
AUDIT FEES	400-530-533-30320	\$6,875	\$10,988	\$10,988	\$9,438	(\$1,550)
CONTRACTUAL SERVICES	400-530-533-30340	\$148,436	\$226,525	\$226,525	\$250,864	\$24,339
BANK FEES/SERVICE CHARGES	400-530-533-30344	\$0	\$150	\$150	\$150	\$0
TRAVEL/PER DIEM	400-530-533-30400	\$0	\$3,000	\$3,000	\$3,000	\$0
COMMUNICATIONS	400-530-533-30410	\$10,341	\$10,180	\$10,180	\$9,600	(\$580)
POSTAGE	400-530-533-30420	\$18,124	\$17,200	\$17,200	\$20,862	\$3,662
ELECTRIC	400-530-533-30430	\$56,158	\$62,000	\$62,000	\$62,000	\$0
RENTAL OF EQUIPMENT	400-530-533-30440	\$0	\$5,000	\$5,000	\$5,000	\$0
INSURANCE	400-530-533-30450	\$12,695	\$17,142	\$17,142	\$20,539	\$3,397
WATER SYSTEM REPAIR & MAINT	400-530-533-30460	\$2,722	\$35,000	\$35,000	\$35,000	\$0
VEHICLE REPAIRS/MAINT	400-530-533-30462	\$2,273	\$7,500	\$7,500	\$7,500	\$0
EQUIPMENT REPAIRS/MAINT	400-530-533-30463	\$2,492	\$6,500	\$6,500	\$6,500	\$0
FACILITIES REPAIRS/MAINT	400-530-533-30464	\$7,807	\$15,000	\$15,000	\$65,600	\$50,600
FIRE HYDRANT REPLACEMENT	400-530-533-30466	\$0	\$20,000	\$20,000	\$10,000	(\$10,000)
PRINTING & COPYING	400-530-533-30470	\$0	\$500	\$500	\$500	\$0
ADVERTISING	400-530-533-30480	\$84	\$1,000	\$1,000	\$1,000	\$0
MISC EXPENSE	400-530-533-30490	\$0	\$0	\$0	\$500	\$500
OFFICE SUPPLIES	400-530-533-30510	\$2,518	\$1,000	\$1,000	\$1,000	\$0
SUPPLIES	400-530-533-30520	\$98,966	\$277,080	\$277,080	\$315,692	\$38,612
UNIFORMS	400-530-533-30521	\$3,449	\$4,375	\$4,375	\$3,810	(\$565)
FUEL	400-530-533-30522	\$20,437	\$16,200	\$16,200	\$16,280	\$80
TRAINING & EDUCATION	400-530-533-30542	\$1,881	\$4,000	\$4,000	\$4,000	\$0
MEMBERSHIPS	400-530-533-30544	\$1,350	\$2,500	\$2,500	\$2,500	\$0
OPERATING EXPENSES		\$465,109	\$758,840	\$907,552	\$861,335	\$102,495

**WATER
EXPENDITURES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
LAND PURCHASE	400-530-533-60610	\$0	\$0	\$530,000	\$0	\$0
LINE EXTENSION	400-530-533-60619	\$0	\$0	\$0	\$0	\$0
EQUIPMENT PURCHASES	400-530-533-60640	\$0	\$78,000	\$78,000	\$25,000	(\$53,000)
SYSTEM IMPROVEMENTS	400-530-533-60655	\$15,789	\$45,000	\$45,000	\$0	(\$45,000)
SYSTEM IMPROVEMENTS	400-530-533-60655-SPGLK	\$364,812	\$0	\$0	\$0	\$0
		\$380,601	\$123,000	\$653,000	\$25,000	(\$98,000)
CAPITAL OUTLAY						
FDOT HWY CONSTRUCTION LOAN	400-530-533-70743	\$0	\$14,187	\$14,187	\$14,186	(\$1)
		\$0	\$14,187	\$14,187	\$14,186	(\$1)
DEBT SERVICE						
TRANSFER TO RETAINED EARNINGS	400-530-533-90919	\$0	\$597,855	\$597,855	\$375,257	(\$222,598)
CONTINGENCY FUND	400-530-533-90940	\$0	\$15,000	\$15,000	\$0	(\$15,000)
		\$0	\$612,855	\$612,855	\$375,257	(\$237,598)
NON-OPERATING						
TOTAL		\$1,432,771	\$2,227,949	\$2,906,661	\$1,973,943	(\$254,006)

**WATER
EXPENDITURES**

	Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
SALARY		400-530-533-10110	\$135,117	\$129,071	\$129,071	\$132,528		
	1100 - Wages - City Manager						1	\$82,397
	664 - Wages - Public Works Director						1	\$50,131
BONUS		400-530-533-10111	\$1,457	\$1,176	\$1,176	\$1,537		
	1100 - Christmas Bonus - City Manager						1	\$956
	664 - Christmas Bonus - Public Works Director						1	\$582
WAGES		400-530-533-10120	\$280,161	\$339,649	\$339,649	\$350,167		
	1066 - Wages - Revenue Specialist I						1	\$43,207
	1068 - Wages - Water Utility Service I						1	\$45,893
	1080 - Wages - Revenue Specialist I						1	\$45,109
	1129 - Wages - Water Utility Service I						1	\$45,408
	1130 - Wages - Water Utility Service I						1	\$45,365
	1132 - Wages - Water Utility Service II						1	\$51,826
	572 - Wages - Utilities Director						1	\$73,359
BONUS		400-530-533-10121	\$2,311	\$3,583	\$3,583	\$4,062		
	1066 - Christmas Bonus - Revenue Specialist I						1	\$501
	1068 - Christmas Bonus - Water Utility Service I						1	\$532
	1080 - Christmas Bonus - Revenue Specialist I						1	\$523
	1129 - Christmas Bonus - Water Utility Service I						1	\$527
	1130 - Christmas Bonus - Water Utility Service I						1	\$526
	1132 - Christmas Bonus - Water Utility Service II						1	\$601
	572 - Christmas Bonus - Utilities Director						1	\$851
OVERTIME		400-530-533-10140	\$22,216	\$14,000	\$14,000	\$14,000		
VEHICLE ALLOWANCE		400-530-533-10158	\$0	\$0	\$0	\$3,600		
FICA		400-530-533-10210	\$31,823	\$40,042	\$40,042	\$37,630	1	\$3,600
	1066 - Fica/Medicare - Revenue Specialist I						1	\$3,344
	1068 - Fica/Medicare - Water Utility Service I						1	\$3,552
	1080 - Fica/Medicare - Revenue Specialist I						1	\$3,491
	1100 - Fica/Medicare - City Manager						1	\$6,652
	1129 - Fica/Medicare - Water Utility Service I						1	\$3,514
	1130 - Fica/Medicare - Water Utility Service I						1	\$3,511
	1132 - Fica/Medicare - Water Utility Service II						1	\$4,011
	572 - Fica/Medicare - Utilities Director						1	\$5,677
	664 - Fica/Medicare - Public Works Director						1	\$3,880
RETIREMENT		400-530-533-10220	\$58,172	\$72,672	\$72,672	\$81,262		
	1066 - FRS - Revenue Specialist I						1	\$5,872
	1068 - FRS - Water Utility Service I						1	\$6,237
	1080 - FRS - Revenue Specialist I						1	\$6,130
	1100 - FRS - Executive - City Manager						1	\$26,861

**WATER
EXPENDITURES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
1129 - FRS - Water Utility Service I						1	\$6,171
1130 - FRS - Water Utility Service I						1	\$6,165
1132 - FRS - Water Utility Service II						1	\$7,043
572 - FRS - Utilities Director						1	\$9,970
664 - FRS - Public Works Director						1	\$6,813
HEALTH INSURANCE							
Disability Insurance	400-530-533-10230	\$33,778	\$73,314	\$73,314	\$38,092		
	400-530-533-10231	\$0	\$1,450	\$1,450	\$3,072		
1066 - Short Term Disability - Revenue Specialist I						1	\$384
1068 - Short Term Disability - Water Utility Service I						1	\$384
1080 - Short Term Disability - Revenue Specialist I						1	\$384
1100 - Short Term Disability - City Manager						1	\$192
1129 - Short Term Disability - Water Utility Service I						1	\$384
1130 - Short Term Disability - Water Utility Service I						1	\$384
1132 - Short Term Disability - Water Utility Service II						1	\$384
572 - Short Term Disability - Utilities Director						1	\$384
664 - Short Term Disability - Public Works Director						1	\$192
HEALTH INS DEPENDENTS							
	400-530-533-10232	\$10,944	\$21,932	\$21,932	\$18,448		
LIFE INSURANCE							
	400-530-533-10233	\$413	\$916	\$916	\$648		
1066 - Life Insurance - Employees - Revenue Specialist I						1	\$72
1068 - Life Insurance - Employees - Water Utility Service I						1	\$72
1080 - Life Insurance - Employees - Revenue Specialist I						1	\$72
1100 - Life Insurance - City Manager - City Manager						1	\$108
1129 - Life Insurance - Employees - Water Utility Service I						1	\$72
1130 - Life Insurance - Employees - Water Utility Service I						1	\$72
1132 - Life Insurance - Employees - Water Utility Service II						1	\$72
572 - Life Insurance - Employees - Utilities Director						1	\$72
664 - Life Insurance - Public Works Director						1	\$36
DENTAL INSURANCE							
	400-530-533-10236	\$939	\$1,775	\$1,775	\$947		
WORKERS COMPENSATION							
	400-530-533-10240	\$9,730	\$19,487	\$19,487	\$12,171		
ENGINEERING FEES							
	400-530-533-30311	\$68,501	\$10,000	\$158,712	\$10,000		
General engineering fees						1	\$10,000
CONSUMPTIVE USE PERMIT CUP							
	400-530-533-30315	\$0	\$6,000	\$6,000	\$0		
AUDIT FEES							
	400-530-533-30320	\$6,875	\$10,988	\$10,988	\$9,438		
1/4 of Cost of Annual Audit (\$37,750)						1	\$9,438
CONTRACTUAL SERVICES							
	400-530-533-30340	\$148,436	\$226,525	\$226,525	\$250,864		
Annual Autoread software						1	\$9,000
AT Environmental (Water Operator)						52	\$1,642
BS&A Utility Billing						1	\$2,070
Cummins Generator Maint. x2						4	\$1,500
Diamond maps Software						1	\$3,000

**WATER
EXPENDITURES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
Enterprise Fleet						12	\$1,700
Enterprise Fleet x2						12	\$1,700
FDEP annual operating License						1	\$2,000
Infosend						1	\$28,710
SCADA yearly liscense renewal						1	\$2,500
Sensus Flex Read software hosting						1	\$5,000
sunshine 811 locating						12	\$100
Water sampling and testing						1	\$15,000
Water Tower and Ground Storage Tank Maint and repair						1	\$47,000
Website Hosting Maint. and support						1	\$1,200
Well Alarm Monitoring						1	\$2,000
BANK FEES/SERVICE CHARGES	400-530-533-30344	\$0	\$150	\$150	\$150		
TRAVEL/PER DIEM	400-530-533-30400	\$0	\$3,000	\$3,000	\$3,000		
COMMUNICATIONS	400-530-533-30410	\$10,341	\$10,180	\$10,180	\$9,600		
AT@T (for SCADA communication)						12	\$200
Summit Broadband						1	\$0
Verizon Wireless						12	\$600
POSTAGE	400-530-533-30420	\$18,124	\$17,200	\$17,200	\$20,862		
ELECTRIC	400-530-533-30430	\$56,158	\$62,000	\$62,000	\$62,000		
RENTAL OF EQUIPMENT	400-530-533-30440	\$0	\$5,000	\$5,000	\$5,000		
INSURANCE	400-530-533-30450	\$12,695	\$17,142	\$17,142	\$20,539		
Liability Insurance						1	\$10,976
Property/Crime Insurance						1	\$9,563
WATER SYSTEM REPAIR & MAINT	400-530-533-30460	\$2,722	\$35,000	\$35,000	\$35,000		
VEHICLE REPAIRS/MAINT	400-530-533-30462	\$2,273	\$7,500	\$7,500	\$7,500		
EQUIPMENT REPAIRS/MAINT	400-530-533-30463	\$2,492	\$6,500	\$6,500	\$6,500		
FACILITIES REPAIRS/MAINT	400-530-533-30464	\$7,807	\$15,000	\$15,000	\$65,600		
Chlorine Anilyzer and Pump Repair WP7						1	\$2,000
Chlorine Room Rehab WP7						1	\$25,000
Ground Storage Tank Cleanout WP7						1	\$5,000
Misc. repairs (Paint, Electric, parts, ect.)						1	\$5,000
open						0	\$0
Well Pump Replacement x2						1	\$25,000
Yearly Gas Chlorine system maint. wells 4/5						2	\$1,800
FIRE HYDRANT REPLACEMENT	400-530-533-30466	\$0	\$20,000	\$20,000	\$10,000		
PRINTING & COPYING	400-530-533-30470	\$0	\$500	\$500	\$500		
ADVERTISING	400-530-533-30480	\$84	\$1,000	\$1,000	\$1,000		
MISC EXPENSE	400-530-533-30490	\$0	\$0	\$0	\$500		
OFFICE SUPPLIES	400-530-533-30510	\$2,518	\$1,000	\$1,000	\$1,000		

**WATER
EXPENDITURES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
SUPPLIES	400-530-533-30520	\$98,966	\$277,080	\$277,080	\$315,692		
1 inch water meters						20	\$300
2 inch water meters						6	\$1,000
3/4 inch water meters						360	\$152
Chlorine gas Cylinders						4	\$620
Construction Hydrant meters						3	\$2,500
Locating Paint, Flags, fitting'sand misc. materials						1	\$15,000
Meter Sensor Housing						1	\$4,000
Sodium Hypochlorite						12	\$1,666
Water meter transponders upgrade to AMI Reading (year 2 of 3 year project) 407K total project price.						1	\$200,000
UNIFORMS	400-530-533-30521	\$3,449	\$4,375	\$4,375	\$3,810		
boot allowance						6	\$175
Safety vest, shirts and hats						6	\$100
Uniform Setup						2	\$300
Weekley Uniforms						52	\$30
FUEL	400-530-533-30522	\$20,437	\$16,200	\$16,200	\$16,280		
2 emergency generators at well 5 and water plant 1						4	\$2,250
Fuel for 6 trucks						52	\$140
TRAINING & EDUCATION	400-530-533-30542	\$1,881	\$4,000	\$4,000	\$4,000		
MEMBERSHIPS	400-530-533-30544	\$1,350	\$2,500	\$2,500	\$2,500		
LAND PURCHASE	400-530-533-60610	\$0	\$0	\$530,000	\$0		
LINE EXTENSION	400-530-533-60619	\$0	\$0	\$0	\$0		
EQUIPMENT PURCHASES	400-530-533-60640	\$0	\$78,000	\$78,000	\$25,000		
Smartcom RTU upgrade for water plants						1	\$25,000
Tablets for meter reading						4	\$0
SYSTEM IMPROVEMENTS	400-530-533-60655	\$15,789	\$45,000	\$45,000	\$0		
SYSTEM IMPROVEMENTS	400-530-533-60655-SPGLK	\$364,812	\$0	\$0	\$0		
FDOT HWY CONSTRUCTION LOAN	400-530-533-70743	\$0	\$14,187	\$14,187	\$14,186		
Loan payment #13 of 30 for utility relocate loan on FDOT 441						1	\$14,186
TRANSFER TO RETAINED EARNINGS	400-530-533-90919	\$0	\$597,855	\$597,855	\$375,257		
CONTINGENCY FUND	400-530-533-90940	\$0	\$15,000	\$15,000	\$0		
TOTAL		\$1,432,771	\$2,227,949	\$2,906,661	\$1,973,943		

SEWER

FY 2026/27 Proposed Budget	\$1,408,984
FY 2025/26 Adopted	<u>\$1,525,694</u>
Difference	<u><u>(\$116,710)</u></u>

Highlight of changes

Merit and cola salary increases, fica and FRS related to salaries, Lift Station Mechanic not budgeted for full year, aligning health insurance costs and other insurance with actuals	(\$30,752)
Increase in part due to not including in the current year budget an amount that aligns with actuals, plus increases in costs related to the amended contract	\$92,100
Fewer sewer system repairs	(\$20,000)
Budgeted access ladder that don't need to budget again this year	(\$20,000)
Several loans paid off in current year	(\$241,005)
Additions to reserves/contingency	<u>\$95,077</u>
	<u><u>(\$124,580)</u></u>

**SEWER
EXPENDITURES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
WAGES	400-530-535-10120	\$67,082	\$109,538	\$109,538	\$95,283	(\$14,255)
BONUS	400-530-535-10121	\$564	\$784	\$784	\$575	(\$209)
OVERTIME	400-530-535-10140	\$5,807	\$7,000	\$7,000	\$7,000	\$0
FICA	400-530-535-10210	\$5,439	\$10,226	\$10,226	\$7,333	(\$2,893)
RETIREMENT	400-530-535-10220	\$10,064	\$16,350	\$16,350	\$12,949	(\$3,401)
HEALTH INSURANCE	400-530-535-10230	\$12,351	\$18,329	\$18,329	\$10,320	(\$8,009)
Disability Insurance	400-530-535-10231	\$0	\$350	\$350	\$768	\$418
LIFE INSURANCE	400-530-535-10233	\$155	\$229	\$229	\$144	(\$85)
DENTAL INSURANCE	400-530-535-10236	\$341	\$507	\$507	\$250	(\$257)
WORKERS COMPENSATION	400-530-535-10240	\$3,131	\$5,489	\$5,489	\$3,428	(\$2,061)
		\$104,934	\$168,802	\$168,802	\$138,050	(\$30,752)
PERSONNEL SERVICES						
ENGINEERING FEES	400-530-535-30311	\$87,983	\$4,000	\$872,331	\$10,000	\$6,000
AUDIT FEES	400-530-535-30320	\$6,875	\$10,988	\$10,988	\$9,438	(\$1,550)
CONTRACTUAL SERVICES	400-530-535-30340	\$26,404	\$30,000	\$30,000	\$30,900	\$900
CONTRACTUAL LADY LAKE	400-530-535-30347	\$340,469	\$378,000	\$378,000	\$470,100	\$92,100
TRAVEL/PER DIEM	400-530-535-30400	\$0	\$500	\$500	\$500	\$0
COMMUNICATIONS	400-530-535-30410	(\$259)	\$7,035	\$7,035	\$5,000	(\$2,035)
POSTAGE	400-530-535-30420	\$0	\$50	\$50	\$50	\$0
ELECTRIC	400-530-535-30430	\$27,737	\$35,400	\$35,400	\$30,000	(\$5,400)
WATER	400-530-535-30431	\$2,309	\$3,000	\$3,000	\$3,000	\$0
RENTAL OF EQUIPMENT	400-530-535-30440	\$0	\$5,000	\$5,000	\$5,000	\$0
INSURANCE	400-530-535-30450	\$11,301	\$16,725	\$16,725	\$20,040	\$3,315
VEHICLE REPAIRS/MAINT	400-530-535-30462	\$5,188	\$6,000	\$6,000	\$6,000	\$0
EQUIPMENT REPAIRS/MAINT	400-530-535-30463	\$3,201	\$5,000	\$5,000	\$9,000	\$4,000
FACILITIES REPAIRS/MAINT	400-530-535-30464	\$0	\$6,000	\$6,000	\$6,000	\$0
SEWER SYSTEM REPAIRS	400-530-535-30467	\$38,685	\$114,300	\$114,300	\$94,000	(\$20,300)
ADVERTISING	400-530-535-30480	\$83	\$0	\$0	\$0	\$0
MISC EXPENSE	400-530-535-30490	(\$19)	\$500	\$500	\$500	\$0
OFFICE SUPPLIES	400-530-535-30510	\$351	\$1,000	\$1,000	\$700	(\$300)
SUPPLIES	400-530-535-30520	\$10,164	\$8,220	\$8,220	\$13,000	\$4,780
UNIFORMS	400-530-535-30521	\$2,274	\$3,430	\$3,430	\$2,190	(\$1,240)
FUEL	400-530-535-30522	\$4,471	\$17,500	\$17,500	\$17,400	(\$100)
TRAINING & EDUCATION	400-530-535-30542	\$882	\$2,400	\$2,400	\$2,400	\$0
		\$568,099	\$655,048	\$1,523,379	\$735,218	\$80,170
OPERATING EXPENSES						
EQUIPMENT PURCHASES	400-530-535-60640	\$48,720	\$94,000	\$94,000	\$73,800	(20,200.00)
		\$48,720	\$94,000	\$94,000	\$73,800	(20,200.00)
CAPITAL OUTLAY						
DEBT ISSUANCE COST	400-530-535-70715	\$9,223	\$0	\$0	\$0	\$0

**SEWER
EXPENDITURES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
DEBT SERV WWTP LOAN PRIN SRF	400-530-535-70740	\$0	\$67,952	\$67,952	\$0	(\$67,952)
INT SEWER WWTP SRF LOAN #1	400-530-535-70741	\$567	\$127	\$127	\$0	(\$127)
INT SEWER WWTP SRF LOAN #2	400-530-535-70742	\$3,737	\$755	\$755	\$0	(\$755)
INTEREST BANK LOAN BB&T	400-530-535-70744	\$7,885	\$1,983	\$1,983	\$0	(\$1,983)
DEBT LLSWR LOAN PRINC BB&T	400-530-535-70745	\$0	\$170,188	\$170,188	\$0	(\$170,188)
DEBT URICK SWR SRF PRINCIPLE	400-530-535-70750	\$71,749	\$80,972	\$80,972	\$80,972	\$0
		\$93,161	\$321,977	\$321,977	\$80,972	(\$241,005)
DEBT SERVICE						
TRANSFER TO RETAINED EARNINGS	400-530-535-90919	\$0	\$270,867	\$270,867	\$380,944	\$110,077
CONTINGENCY FUND	400-530-535-90940	\$0	\$15,000	\$15,000	\$0	(\$15,000)
		\$0	\$285,867	\$285,867	\$380,944	\$95,077
NON-OPERATING						
TOTAL		\$814,914	\$1,525,694	\$2,394,025	\$1,408,984	(\$116,710)

**SEWER
EXPENDITURES**

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2027	Quantity	Cost
		Actuals	Adopted	Amended	Proposed		
WAGES	400-530-535-10120	\$67,082	\$109,538	\$109,538	\$95,283		
896 - Wages - Sewer Utility Service I						1	\$49,544
Vacancy - Wages - Lift Station Mechanic/Technician						1	\$45,739
BONUS	400-530-535-10121	\$564	\$784	\$784	\$575		
896 - Christmas Bonus - Sewer Utility Service I						1	\$575
OVERTIME	400-530-535-10140	\$5,807	\$7,000	\$7,000	\$7,000		
FICA	400-530-535-10210	\$5,439	\$10,226	\$10,226	\$7,333		
896 - Fica/Medicare - Sewer Utility Service I						1	\$3,834
Vacancy - Fica/Medicare - Lift Station Mechanic/Technician						1	\$3,499
RETIREMENT	400-530-535-10220	\$10,064	\$16,350	\$16,350	\$12,949		
896 - FRS - Sewer Utility Service I						1	\$6,733
Vacancy - FRS - Lift Station Mechanic/Technician						1	\$6,216
HEALTH INSURANCE	400-530-535-10230	\$12,351	\$18,329	\$18,329	\$10,320		
Disability Insurance	400-530-535-10231	\$0	\$350	\$350	\$768		
896 - Short Term Disability - Sewer Utility Service I						1	\$384
Vacancy - Short Term Disability - Lift Station Mechanic/Technician						1	\$384
LIFE INSURANCE	400-530-535-10233	\$155	\$229	\$229	\$144		
896 - Life Insurance - Employees - Sewer Utility Service I						1	\$72
Vacancy - Life Insurance - Employees - Lift Station Mechanic/Technician						1	\$72
DENTAL INSURANCE	400-530-535-10236	\$341	\$507	\$507	\$250		
WORKERS COMPENSATION	400-530-535-10240	\$3,131	\$5,489	\$5,489	\$3,428		
ENGINEERING FEES	400-530-535-30311	\$87,983	\$4,000	\$872,331	\$10,000		
General engineering fees						1	\$10,000
AUDIT FEES	400-530-535-30320	\$6,875	\$10,988	\$10,988	\$9,438		
1/4 of Audit Expense (\$37,750)						1	\$9,438
CONTRACTUAL SERVICES	400-530-535-30340	\$26,404	\$30,000	\$30,000	\$30,900		
Cummins Emergency Generator Maint. x3						4	\$2,625
Enterprise Fleet x 2 trucks						12	\$1,700
CONTRACTUAL LADY LAKE	400-530-535-30347	\$340,469	\$378,000	\$378,000	\$470,100		

**SEWER
EXPENDITURES**

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
Amended contract with Lady Lake for wastewater treatment - estimate at 100,000 gallons							12	\$39,175
TRAVEL/PER DIEM		400-530-535-30400	\$0	\$500	\$500	\$500		
COMMUNICATIONS		400-530-535-30410	(\$259)	\$7,035	\$7,035	\$5,000		
POSTAGE		400-530-535-30420	\$0	\$50	\$50	\$50		
ELECTRIC		400-530-535-30430	\$27,737	\$35,400	\$35,400	\$30,000		
WATER		400-530-535-30431	\$2,309	\$3,000	\$3,000	\$3,000		
RENTAL OF EQUIPMENT		400-530-535-30440	\$0	\$5,000	\$5,000	\$5,000		
INSURANCE		400-530-535-30450	\$11,301	\$16,725	\$16,725	\$20,040		
Liability Insurance							1	\$10,709
Property/Crime Insurance							1	\$9,331
VEHICLE REPAIRS/MAINT		400-530-535-30462	\$5,188	\$6,000	\$6,000	\$6,000		
EQUIPMENT REPAIRS/MAINT		400-530-535-30463	\$3,201	\$5,000	\$5,000	\$9,000		
FACILITIES REPAIRS/MAINT		400-530-535-30464	\$0	\$6,000	\$6,000	\$6,000		
SEWER SYSTEM REPAIRS		400-530-535-30467	\$38,685	\$114,300	\$114,300	\$94,000		
Lift Station Pumping							4	\$6,000
Lift Station Repairs and Pump Replacement							1	\$50,000
SCADA Controls							1	\$10,000
Sewer main repairs							1	\$10,000
ADVERTISING		400-530-535-30480	\$83	\$0	\$0	\$0		
MISC EXPENSE		400-530-535-30490	(\$19)	\$500	\$500	\$500		
OFFICE SUPPLIES		400-530-535-30510	\$351	\$1,000	\$1,000	\$700		
SUPPLIES		400-530-535-30520	\$10,164	\$8,220	\$8,220	\$13,000		
Fittings, Pipe locate Flags and paint Ect.							1	\$13,000
UNIFORMS		400-530-535-30521	\$2,274	\$3,430	\$3,430	\$2,190		
Boot Allowance							2	\$175
Satety vest, shirts, hats							2	\$100
Uniform Setup							2	\$300
Weekly uniforms							52	\$20
FUEL		400-530-535-30522	\$4,471	\$17,500	\$17,500	\$17,400		
Emergency generators x3		400-530-535-30522					6	\$2,250
Fuel for 2 vehicles		400-530-535-30522					52	\$75
TRAINING & EDUCATION		400-530-535-30542	\$882	\$2,400	\$2,400	\$2,400		
EQUIPMENT PURCHASES		400-530-535-60640	\$48,720	\$94,000	\$94,000	\$73,800		
GPU Pumps							17	\$1,400

**SEWER
EXPENDITURES**

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
Other Sewer installation parts as needed						1	\$25,000
Sewer Grinder Pump Units						5	\$5,000
DEBT ISSUANCE COST	400-530-535-70715	\$9,223	\$0	\$0	\$0		
DEBT SERV WWTP LOAN PRIN SRF	400-530-535-70740	\$0	\$67,952	\$67,952	\$0		
INT SEWER WWTP SRF LOAN #1	400-530-535-70741	\$567	\$127	\$127	\$0		
INT SEWER WWTP SRF LOAN #2	400-530-535-70742	\$3,737	\$755	\$755	\$0		
INTEREST BANK LOAN BB&T	400-530-535-70744	\$7,885	\$1,983	\$1,983	\$0		
DEBT LLSWR LOAN PRINC BB&T	400-530-535-70745	\$0	\$170,188	\$170,188	\$0		
DEBT URICK SWR SRF PRINCIPLE	400-530-535-70750	\$71,749	\$80,972	\$80,972	\$80,972		
SRF 350820 Urick Sewer Line Preconstruction loan payment #12 and #13 of 40						2	\$680
SRF 350821 Urick Form Main Extension payments #6 and #7 of 40						2	\$39,806
TRANSFER TO RETAINED EARNINGS	400-530-535-90919	\$0	\$270,867	\$270,867	\$380,944		
CONTINGENCY FUND	400-530-535-90940	\$0	\$15,000	\$15,000	\$0		
TOTAL		\$814,914	\$1,525,694	\$2,394,025	\$1,408,984		