Town of Howey in the Hills
Final Budget FY26

GENERAL FUND REVENUES

Account Description	Account	FY25 Budget	9 Month Actual	FY26 Proposed Budget		
Ad Valorem Taxes	311100	1,601,518.00	1,623,782.11	1,696,875.00		
U.S.T. - Electricity	314100	167,000.00	161,626.83	208,000.00		
U.S.T. - Water	314300	90,721.00	63,657.39	90,242.00		
U.S.T. - Propane	314800	2,500.00	2,543.86	3,000.00		
CST - Communications Services Tax	315100	68,348.00	60,137.29	82,000.00		
Town Business Tax Receipt	321100	2,200.00	2,330.00	3,500.00		
Developer Fees Pd to Town	322201	117,500.00	242,272.59	158,993.00		
Variance Fees	322202	8,000.00	0.00	0.00		
Franchise Fee - Electric	323100	139,000.00	118,089.71	152,000.00		
Franchise Fee - Sprint Tower Lease	323202	41,042.00	30,578.84	42,000.00		
Franchise Fee - Gas	323400	5,000.00	3,578.17	5,000.00		
Franchise Fee - Solid Waste	323700	1,700.00	1,861.85	2,000.00		
Cemetery Fees-Permits	329500	50.00	555.00	100.00		
Marianne Beck Library, E-Rate	331750	8,100.00	8,100.00	16,200.00		
State Grant - Public Safety	334200	47,860.45	70,958.34	0.00		
State Grant - Other Physical Environment	334390	121,069.00	30,546.16	0.00		
State Revenue Sharing Proceeds	335125	53,947.00	31,304.58	57,398.00		
SRS - Alcoholic Beverage License	335150	1,419.00	1,478.81	1,419.00		
SRS- Local Govt. 1/2 Cent Sales Tax	335180	123,063.00	96,396.66	126,754.00		
Lake County Water Authority Grant - Stormwater	337310	82,280.00	0.00	0.00		
Library Interlocal Agreement	337710	54,354.00	49,569.49	54,970.00		
Library Expansion - Impact Fees Funds	337720	20,707.00	0.00	200,000.00		
Lake County Business Tax Receipt	338200	500.00	0.00	0.00		
Interest from Tax Collector	338900	10.00	0.00	0.00		
Public Record Requests	341901	300.00	0.00	100.00		
Smoker Rental - non refundable	341903	600.00	200.00	200.00		
Lien Search Charges	341920	5,000.00	2,970.00	4,000.00		
School Resource Officer Services	342910	201,434.00	201,931.20	217,837.00		
Outside Security Services	342960	12,000.00	12,140.00	12,000.00		
Sanitation Revenue	343500	376,225.00	287,653.70	388,000.00		
Boat Ramp Decals	343920	4,000.00	3,699.00	4,000.00		
Golf Cart Permits	343930	1,000.00	300.00	500.00		
Miscellaneous Sales	343999	900.00	130.00	0.00		
Library copies/Faxes	347101	1,000.00	650.90	1,000.00		
Service Charge - Special Events	347400	400.00	520.00	400.00		
Traffic Court Fines	351500	10,000.00	6,068.75	10,000.00		
Library - Fines	352100	800.00	583.09	800.00		
Interest Earnings	361100	26,216.00	24,783.37	32,000.00		
Pd Vest Grant	363400	2,500.00	0.00	1,750.00		
Sale - Cemetery Lots	364100	1,000.00	6,660.00	1,000.00		
Donation Historic Board	366930	500.00	730.00	500.00		
Donations - Special Events	366990	12,000.00	32,275.00	10,000.00		
SETTLEMENTS	369300	500.00	30.00	500.00		
Police Fees Collected	369910	300.00	1,321.18	1,000.00		
Due From Other Funds	381131	200,000.00	0.00	291,532.00		
Use Of Fund Balance	389900	108,664.00	0.00	19,820.00		
Total General Fund Revenues		3,723,227.45	3,182,013.87	3,897,390.00	$ 174,162.55	$ -

Town of Howey in the Hills
Final Budget FY26

GENERAL FUND EXPENDITURE SUMMARY		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Legislative	511000	34,339.00	25,760.19	38,298.00	
Executive	512000	43,232.21	29,457.78	184,900.00	
Financial And Administrative	513000	397,932.79	320,478.59	654,855.00	
Legal Counsel	514000	313,000.00	93,242.22	107,000.00	
Comprehensive Planning	515000	130,000.00	87,856.00	115,000.00	
Public Works	519000	233,566.00	136,523.27	524,830.00	
Law Enforcement	521000	1,316,291.45	993,228.50	1,294,009.00	
Other Public Safety-Code Enforcement	529000	80,956.00	56,343.94	82,020.00	
Garbage/Solid Waste Control Services	534000	324,253.00	247,500.33	353,782.00	
Stormwater Maintenance	538000	259,250.00	0.00	0.00	
Other Physical Environment-Cemetery	539000	2,430.00	1,109.83	2,600.00	
Library	571000	192,976.00	122,865.41	390,500.00	
Parks & Recreation	572000	65,500.00	21,175.88	41,500.00	
Historical Preservation	573000	25,753.00	250.00	24,443.00	
Special Events	574000	33,500.00	34,857.30	39,515.00	
Other Non Operating Uses Proprietary Funds	950	270,247.00	0.00	44,138.00	
Total General Fund Expenditure		3,723,226.45	2,170,649.24	3,897,390.00	$ 174,163.55

Current Increase (Decrease) to Reserves: 0.00

GENERAL FUND EXPENDITURE BREAKDOWN BY DEPARTMENT

Legislative	511000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Executive Salaries	110	16,200.00	11,750.00	22,200.00	
Fica	210	1,004.00	728.50	1,376.00	
Medicare	211	235.00	170.42	322.00	
Software & Annual Maintenance	342	1,325.00	1,193.72	2,000.00	
Travel & Per Diem	400	1,000.00	3,308.45	4,000.00	
Telephone & Communications	410	2,200.00	1,492.23	2,200.00	
Website	415	4,450.00	3,170.88	0.00	
Printing - General	470	125.00	177.00	200.00	
Employee Appreciation	493	2,500.00	919.00	2,500.00	
Dues, Subscriptions, Licenses	540	1,800.00	1,142.00	1,300.00	
Training/Education/Tuition	550	1,500.00	1,557.99	2,200.00	
Contributions/Donations	820	2,000.00	150.00	0.00	
Total Legislative Expenditures		34,339.00	25,760.19	38,298.00	$ 3,959.00
				-	

Executive	512000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Executive Salaries	110	24,635.50	18,690.04	126,873.00	
Fica	210	1,527.40	1,092.13	7,866.00	
Medicare	211	357.21	255.37	1,840.00	
ICMA Retirement Contribution	225	2,372.31	1,777.73	12,687.00	
Life & Health Ins.	230	5,900.70	3,964.08	27,234.00	
Workers' Compensation	240	739.09	332.91	500.00	
Travel & Per Diem	400	3,200.00	1,773.52	3,200.00	
Dues, Subscription, Licenses	540	2,300.00	1,572.00	2,500.00	
Training/Education/Tuition	550	2,200.00	0.00	2,200.00	
Total Executive Expenditures		43,232.21	29,457.78	184,900.00	$ 141,667.79
				-	

Financial And Administrative	513000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Executive Salaries	110	21,776.50	16,467.41	89,720.00	
Salaries	120	80,300.00	55,602.14	196,854.00	
Overtime Wages	140	521.00	40.75	500.00	
Fica	210	6,360.60	4,403.29	17,799.00	
Medicare	211	1,487.79	1,029.67	4,163.00	
ICMA Retirement Contribution	225	9,492.69	6,615.55	26,101.00	
Life & Health Ins.	230	14,867.30	9,873.47	38,196.00	
Workers' Compensation	240	1,286.91	1,693.21	2,100.00	
Accounting & Auditing	320	38,000.00	38,202.50	34,000.00	
Bank Fees	321	600.00	3,137.49	3,200.00	
Other Contractual Services	340	9,000.00	11,532.88	16,000.00	
Software & Annual Maintenance	342	19,300.00	9,970.51	19,300.00	
Codification	347	5,000.00	2,342.07	5,000.00	
Pre Employment Screening	350	750.00	75.00	750.00	
Travel & Per Diem	400	3,800.00	955.35	2,000.00	
Telephone & Communications	410	12,400.00	7,287.04	10,688.00	
Website	415	1,000.00	0.00	4,863.00	
Freight/Postage/Shipping	420	2,000.00	2,127.30	2,000.00	
Utility Services	430	6,000.00	4,079.62	6,100.00	
Rentals & Leases	440	2,700.00	2,953.78	4,000.00	
Insurance	451	129,690.00	127,705.00	142,659.00	
R & M - Equipment	460	200.00	0.00	0.00	
R & M - Computer Maint	461	3,000.00	344.95	3,000.00	
Printing - General	470	500.00	384.50	600.00	
Advertising	492	8,000.00	4,422.98	6,000.00	
Office Supplies	510	2,800.00	1,160.42	2,000.00	
Operating Supplies	520	12,000.00	6,848.71	13,000.00	
Dues, Subscriptions, Licenses	540	1,800.00	1,097.00	962.00	
Training/Education/Tuition	550	3,300.00	126.00	3,300.00	
Total Financial And Administrative Expenditures		397,932.79	320,478.59	654,855.00	$ 256,922.21
				-	

Legal Counsel	514000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Legal Fees	316	300,000.00	92,860.07	100,000.00	
Legal Fees-Code Enforcement	319	13,000.00	382.15	7,000.00	
Total Legal Counsel Expenditures		313,000.00	93,242.22	107,000.00	$ (206,000.00)

Comprehesive Planning	515000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Town Engineering	316	70,000.00	43,737.50	55,000.00	
Town Planning	318	60,000.00	44,118.50	60,000.00	
Total Comprehesive Planning Expenditures		130,000.00	87,856.00	115,000.00	$ (15,000.00)
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Public Works	519000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Executive Salaries	110	17,584.00	13,140.72	90,554.00	
Salaries	120	25,456.00	20,299.34	158,192.00	
Overtime Wages	140	5,200.00	339.49	5,000.00	
Fica	210	2,991.00	2,058.57	15,732.00	
Medicare	211	699.00	481.37	3,679.00	
ICMA Retirement Contribution	225	4,824.00	717.86	24,875.00	
Life & Health Ins.	230	8,868.00	7,046.59	62,025.00	
Workers' Compensation	240	769.00	674.57	823.00	
Other Contractual Services	340	90,000.00	67,640.12	90,000.00	
Travel & Per Diem	400	500.00	168.53	500.00	
Telephone & Communications	410	2,150.00	1,287.97	2,200.00	
Utility Services	430	1,575.00	893.13	1,800.00	
Rentals & Leases	440	2,500.00	0.00	2,500.00	
R & M - Equipment	460	8,000.00	102.04	5,000.00	
R & M - Computer Maint	461	500.00	0.00	500.00	
R & M - Building	462	32,000.00	3,529.27	25,000.00	
R & M - Vehicles	463	1,000.00	3,469.98	5,500.00	
Office Supplies	510	1,000.00	154.60	0.00	
Operating Supplies	520	16,500.00	5,608.00	15,000.00	
Gas & Oil	522	8,000.00	7,226.95	12,000.00	
Uniforms	523	1,000.00	784.34	1,500.00	
Safety Equipment	524	1,500.00	649.83	1,500.00	
Dues, Subscriptions, Licenses	540	300.00	0.00	300.00	
Training/Education/Tuition	550	650.00	250.00	650.00	
Total Public Services Expenditures		233,566.00	136,523.27	524,830.00	$ 291,264.00
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Law Enforcement	521000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Executive Salaries	110	158,000.00	121,184.59	167,150.00	
Salaries	120	404,054.00	298,976.86	439,204.00	
Police - Reserve Salaries	130	20,455.00	10,170.00	11,700.00	
Events Payroll	131	12,000.00	11,412.50	12,000.00	
Overtime Wages	140	47,301.00	37,837.98	61,046.00	
Police - Incentive Pay	150	6,840.00	5,520.00	7,920.00	
Fica	210	39,048.00	28,754.57	43,339.00	
Medicare	211	9,132.00	6,724.93	10,136.00	
Police Retirement Contribution	220	171,351.00	129,072.57	98,375.00	
Life & Health Ins.	230	157,401.00	106,591.62	141,162.00	
Workers' Compensation	240	21,602.00	21,601.86	23,000.00	
Other Contractual Services	340	3,226.00	1,229.50	1,100.00	
Software & Annual Maintenance	342	11,700.00	12,272.52	13,907.00	
Pre Employment Screening	350	3,500.00	1,292.00	3,500.00	
Travel & Per Diem	400	4,500.00	3,274.47	4,500.00	
Telephone & Communications	410	22,000.00	18,344.71	23,000.00	
Freight/Postage/Shipping	420	300.00	103.55	300.00	
Utility Services	430	6,000.00	4,079.64	6,000.00	
Rentals & Leases	440	45,100.00	45,276.10	46,925.00	
Insurance	451	8,921.00	8,411.60	7,745.00	
R & M - Equipment	460	5,000.00	7,182.48	5,000.00	
R & M - Computer Maint	461	1,500.00	13.95	1,500.00	
R & M - Building	462	2,500.00	2,555.83	2,500.00	
R & M - Vehicles	463	30,000.00	15,308.60	30,000.00	
Office Supplies	510	2,500.00	981.74	2,500.00	
Operating Supplies	520	25,000.00	13,964.08	25,000.00	
Gas & Oil	522	34,000.00	21,726.63	32,000.00	
Uniforms	523	5,000.00	4,160.62	5,000.00	
Weapons	525	5,000.00	4,067.47	5,000.00	
Dues, Subscriptions, Licenses	540	1,500.00	843.83	1,500.00	
Training/Education/Tuition	550	6,000.00	1,600.00	7,000.00	
Cap Outlay - Equipment	640	0.00	41,756.35	55,000.00	
Cap Outlay - Vehicles	650	40,860.45		0.00	
PD Vest Grant - 09/10	804	5,000.00	6,935.35	0.00	
Total Police Expenditures		1,316,291.45	993,228.50	1,294,009.00	$ (22,282.45)
				-	
Other Public Safety-Code Enforcement	529000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Salaries	120	48,048.00	36,872.00	49,489.00	
Overtime Wages	140	1,889.00	363.83	1,800.00	
Fica	210	3,096.00	2,221.36	3,180.00	
Medicare	211	724.00	519.51	743.00	
ICMA Retirement Contribution	225	4,994.00	3,723.59	5,129.00	
Life & Health Ins.	230	10,494.00	7,843.00	10,494.00	
Workers' Compensation	240	795.00	795.24	795.00	
Software & Annual Maintenance	342	3,220.00	521.91	2,500.00	
Travel & Per Diem	400	1,000.00	530.00	1,000.00	
Telephone & Communications	410	1,482.00	855.32	1,500.00	
Freight/Postage/Shipping	420	400.00	309.54	400.00	
Insurance	451	579.00	579.48	600.00	
R & M - Vehicles	463	2,000.00	222.95	2,000.00	
Printing - General	470	150.00	0.00	150.00	
Operating Supplies	520	150.00	5.00	150.00	
Gas & Oil	522	900.00	626.21	1,000.00	
Uniforms	523	180.00	0.00	180.00	
Dues, Subscriptions, Licenses	540	105.00	105.00	160.00	
Training/Education/Tuition	550	750.00	250.00	750.00	
Total Other Public Safety-Code Enforcement Expenditures		80,956.00	56,343.94	82,020.00	$ 1,064.00
				-	
Garbage/Solid Waste Control Services	534000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Other Contractual Services	340	324,253.00	247,500.33	353,782.00	
Total Garbage/Solid Waste Control Services Expenditures		324,253.00	247,500.33	353,782.00	$ 29,529.00
				-	
Stormwater Maintenance	538000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Other Contractual Services	340	259,250.00	0.00	0.00	
Total Stormwater Maintenance Expenditures		259,250.00	0.00	0.00	$ (259,250.00)
				-	
Other Physical Environment (Cemetery)	539000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Software & Annual Maintenance	342	930.00	0.00	1,100.00	
Utility Services	430	1,500.00	1,109.83	1,500.00	
Total Other Physical Environment (Cemetery) Expenditures		2,430.00	1,109.83	2,600.00	$ 170.00
				-	

Library	571000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Executive Salaries	110	55,902.00	45,518.61	57,680.00	
Salaries	120	31,712.00	24,275.13	32,663.00	
Overtime Wages	140	2,000.00	1,074.84	2,000.00	
Fica	210	5,556.00	4,340.00	5,725.00	
Medicare	211	1,299.00	1,014.99	1,338.00	
ICMA Retirement Contribution	225	8,961.00	5,268.89	9,234.00	
Life & Health Ins.	230	20,998.00	7,999.00	20,988.00	
Workers' Compensation	240	1,427.00	1,427.04	1,427.00	
Other Contractual Services	340	5,000.00	6,005.97	208,247.00	
Software & Annual Maintenance	342	1,380.00	1,043.82	1,392.00	
Pre Employment Screening	350	150.00	0.00	150.00	
Travel & Per Diem	400	500.00	161.27	2,650.00	
Telephone & Communications	410	3,980.00	5,312.96	15,156.00	
Freight/Postage/Shipping	420	100.00	73.00	100.00	
Utility Services	430	12,000.00	7,989.88	11,000.00	
R & M - Computer Maint	461	150.00	0.00	0.00	
Promotional Activities	480	2,000.00	482.00	1,000.00	
Employee Appreciation	493	500.00	705.78	750.00	
Office Supplies	510	1,000.00	271.61	750.00	
Operating Supplies	520	6,000.00	2,367.27	6,000.00	
Dues, Subscriptions, Licenses	540	350.00	313.00	350.00	
Training/Education/Tuition	550	900.00	0.00	1,500.00	
Cap Outlay - Books & Publications LIBRARY ONLY	660	30,707.00	7,220.35	10,000.00	
Cap Outlay - Books/Publ - EBooks (LIBRARY ONLY)	662	404.00	0.00	400.00	
Total Library Expenditures		192,976.00	122,865.41	390,500.00	$ 197,524.00
				-	

Parks And Recreation	572000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Other Contractual Services	340	8,000.00	1,150.00	32,000.00	
Utility Services	430	3,500.00	2,081.82	3,500.00	
R & M - Equipment	460	50,000.00	14,500.00	0.00	
R & M - Recreation Equip	468	1,000.00	0.00	1,000.00	
Operating Supplies	520	3,000.00	3,444.06	5,000.00	
Total Parks & Recreation Expenditures		65,500.00	21,175.88	41,500.00	$ (24,000.00)
				-	

Historical Preservation	573000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Telephone & Communications	410	60.00	0.00	0.00	
Office Supplies	510	1,000.00	0.00	0.00	
Operating Supplies	520	20,000.00	0.00	20,000.00	
Other Non Operating Uses Proprietary Funds	950	4,693.00	250.00	4,443.00	
Total Historical Preservation Expenditures		25,753.00	250.00	24,443.00	$ (1,310.00)
				-	

Special Events	574000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Other Contractual Services	340	22,500.00	21,275.85	9,500.00	
Special Events	343	11,000.00	13,581.45	30,015.00	
Total Special Events Expenditures		33,500.00	34,857.30	39,515.00	$ 6,015.00
				-	

POLICE ADVANCED TRAINING FUND	120				
Police Advanced Training Fund Revenues		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Local Law Enforcement Education	351130	1,500.00	1,155.72	1,500.00	
Total Police Advanced Training Fund Revenues		1,500.00	1,155.72	1,500.00	$ -

Police Advanced Training Fund Expenditures	521000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Travel & Per Diem	400	250.00	0.00	750.00	
Training/Education/Tuition	550	250.00	0.00	750.00	
Other Non Operating Uses Proprietary Funds	950	1,000.00	0.00	0.00	
Total Police Advanced Training Fund Expenditures		1,500.00	0.00	1,500.00	$ -
				-	

TREE FUND	130				
Tree Fund Revenues		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Code Enforcement Tree Fine	354300	1,000.00	0.00	1,000.00	
Total Tree Fund Revenues		1,000.00	0.00	1,000.00	$ -

Tree Fund Expenditures	572000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Other Non Operating Uses Proprietary Funds	950	1,000.00	0.00	1,000.00	
Total Tree Fund Expenditures		1,000.00	0.00	1,000.00	$ -

WATER IMPACT FEE FUND	140				
Water Impact Fee Fund Revenues		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Water Impact Fees	322306	15,750.00	3,150.82	1.00	
State Grant - Water Supply System	334310	86,241.00	86,241.44	0.00	
Interest Earnings	361100	12,296.00	9,538.10	0.00	
Total Water Impact Fee Fund Revenues		114,287.00	98,930.36	1.00	$ (114,286.00)
Water Impact Fee Fund Expenditures	533000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Cap Outlay - Equipment	640	86,241.00	111,292.50	0.00	
Other Non Operating Uses Proprietary Funds	950	28,046.00	0.00	1.00	
Total Water Impact Fee Fund Expenditures		114,287.00	111,292.50	1.00	$ (114,286.00)
PARKS & REC IMPACT FEE FUND	141				
Parks & Rec Impact Fee Fund Revenues		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Parks & Rec Impact Fees	322303	5,000.00	1,242.00	1.00	
Loan Proceeds	384000	250,000.00	0.00	0.00	
Use Of Fund Balance	389900	2,100.00	0.00	0.00	
Total Parks & Rec Impact Fee Fund Revenues		257,100.00	1,242.00	1.00	$ (257,099.00)
Parks & Rec Impact Fee Fund Expenditures		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Parks Expansion	615	0.00	172,575.30	1.00	
Debt Principal/loan	710	44,800.00	0.00	0.00	
Interfund Loan Repayments	719	200,000.00	0.00	0.00	
Debt Interest/loan	720	12,300.00	0.00	0.00	
Total Parks & Rec Impact Fee Fund Expenditures		257,100.00	172,575.30	1.00	$ (257,099.00)
POLICE IMPACT FEE FUND	142				
Police Impact Fee Fund Revenues		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Police Impact Fees	322302	5,000.00	1,323.00	0.00	
Interest Earnings	361100	5,760.00	4,470.94	4,368.00	
Use of Fund Balance	389900	29,240.00	0.00	0.00	
Total Police Impact Fee Fund Revenues		40,000.00	5,793.94	4,368.00	$ (35,632.00)
Police Impact Fee Fund Expenditures		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Cap Outlay - Vehicles	650	40,000.00	31,873.48	0.00	
Other Non Operating Uses Proprietary Funds	950	0.00	0.00	4,368.00	
Total Police Impact Fee Fund Expenditures		40,000.00	31,873.48	4,368.00	$ (35,632.00)
INFRASTRUCTURE FUND	150				
Infrastructure Fund Revenues		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Discretionary Sales Surtax - Infrastructure Surtax	312630	212,110.00	167,393.85	218,473.00	
Interest Earnings	361100	7,680.00	5,961.27	0.00	
Use of Fund Balance	389900	46,788.00	0.00	40,727.00	
Infrastructure Fund Revenues Total		266,578.00	173,355.12	259,200.00	$ (7,378.00)
Infrastructure Fund Expenditures		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Cap Outlay - Improvements	630	266,578.00	64,840.14	259,200.00	
Total Infrastructure Fund Expenditures		266,578.00	64,840.14	259,200.00	$ (7,378.00)
TRANSPORTATION FUND	152				
Transportation Fund Revenues		FY25 Budget	9 Month Actual	FY26 Proposed Budget	
County Ninth-Cent Gas Tax	312300	10,000.00	8,335.62	11,000.00	
L.F.T. - First (1 to 6 Cents)	312410	44,468.00	35,012.88	46,000.00	
State Revenue Sharing Proceeds	335125	11,842.02	6,871.33	12,175.00	
State Reimbursement, Street Lighting	344990	6,688.00	6,687.65	7,290.00	
Transporation Fund Revenue Total		72,998.02	56,907.48	76,465.00	$ 3,466.98
Transportation Fund Expenditures	541000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Other Contractual Services	340	39,998.00	30,161.55	39,865.00	
Street Lighting	431	28,000.00	22,168.71	28,100.00	
Operating Supplies	520	2,000.00	1,840.00	5,000.00	
Safety Equipment	524	1,000.00	0.00	1,000.00	
Road Materials & Supplies	530	2,000.00	0.00	2,500.00	
Total Transportation Expenditures		72,998.00	54,170.26	76,465.00	$ 3,467.00

				-	
BUILDING SERVICES FUND	**155**			-	
Building Services Fund Revenues	**524000**	**FY25 Budget**	**9 Month Actual**	**FY26 Proposed Budget**	
Zoning Permit Application Fees	322100	5,000.00	741.66	5,000.00	
Plan Review (Bldg Inspector - 100%)	322101	5,000.00	0.00	5,000.00	
Admin Fee (Town - 100%)	322102	4,500.00	0.00	4,500.00	
Inspection Fees Collected Due Contractor	322304	60,000.00	56,447.57	60,000.00	
Permits Town %	322305	30,000.00	10,310.78	30,000.00	
Fees Income - DCA/DBPR	322307	2,000.00	1,435.50	2,000.00	
Interest Earnings	361100	11,528.00	8,941.91	9,828.00	
Use Of Fund Balance	389900	0.00	0.00	39,685.00	
Building Services Fund Revenues Total		**118,028.00**	**77,877.42**	**156,013.00**	**$ 37,985.00**

Building Services Fund Expenditures	**524000**	**FY25 Budget**	**9 Month Actual**	**FY26 Proposed Budget**	
Executive Salaries	110	14,910.00	14,635.05	0.00	
Salaries	120	9,119.00	8,937.09	0.00	
Overtime Wages	140	600.00	50.78	0.00	
Fica	210	1,527.00	1,425.31	0.00	
Medicare	211	357.00	333.32	0.00	
ICMA Retirement Contribution	225	2,440.00	1,811.67	0.00	
Life & Health Ins.	230	4,405.00	3,789.50	0.00	
Workers' Compensation	240	392.00	392.20	0.00	
Other Contractual Services	340	1,419.00	0.00	623.00	
Contractor - (Bldg Inspector - Progressive)	341	60,000.00	43,683.10	60,000.00	
Software & Annual Maintenance	342	860.00	521.91	1,100.00	
Telephone & Communications	410	350.00	252.00	350.00	
DBPR/DCA Impact Fees	495	2,000.00	0.00	2,000.00	
Office Supplies	510	1,000.00	97.14	500.00	
Operating Supplies	520	5,000.00	342.09	1,000.00	
Other Non Operating Uses Proprietary Funds	950	13,649.00	0.00	0.00	
Transfer Out	915	0.00	0.00	90,440.00	
Building Services Fund Expenditures Total		**118,028.00**	**76,271.16**	**156,013.00**	**$ 37,985.00**

WATER FUND	401				
Water Fund Revenues	**533000**	**FY25 Budget**	**9 Month Actual**	**FY26 Proposed Budget**	
State Grant - Water Supply System	334310	4,250,000.00	0.00	5,735,875.00	
Water Sales	343310	931,277.00	662,864.51	902,421.00	
FEES- NEW CON	343350	522,900.00	535.93	1,000.00	
Water Sys Improvement Fee	343410	120,000.00	94,117.02	126,240.00	
Penalty Charges	343600	21,000.00	14,981.77	20,000.00	
Utility/Meter Fines	353100	4,000.00	0.00	0.00	
Interest Earnings	361100	26,520.00	20,418.79	0.00	
Miscellaneous Revenue	369900	12,000.00	13,437.72	15,000.00	
Due From Other Funds	381131	0.00	0.00	5,661.00	
Use Of Fund Balance	389900	141,454.00	0.00	0.00	
Water Fund Revenues Total		6,029,151.00	806,355.74	6,806,197.00	$ 777,046.00

Water Fund Expenditures	533000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Executive Salaries	110	219,295.00	166,310.75	0.00	
Salaries	120	358,924.00	261,940.57	96,472.00	
Overtime Wages	140	15,500.00	20,498.17	27,000.00	
Fica	210	36,811.00	26,944.35	10,312.00	
Medicare	211	8,609.00	6,301.53	2,412.00	
ICMA Retirement Contribution	225	57,240.00	23,737.29	11,361.00	
Life & Health Ins.	230	135,342.00	93,311.87	47,962.00	
Workers' Compensation	240	9,455.00	9,454.72	9,455.00	
Legal Fees	310	30,000.00	25,002.50	15,000.00	
Town Engineering	316	20,000.00	7,100.00	10,000.00	
Accounting & Auditing	320	14,250.00	0.00	0.00	
Other Contractual Services	340	279,152.00	441,847.24	70,000.00	
Software & Annual Maintenance	342	9,600.00	8,493.02	12,000.00	
Travel & Per Diem	400	500.00	0.00	500.00	
Telephone & Communications	410	5,103.00	4,058.41	5,500.00	
Freight/Postage/Shipping	420	200.00	0.00	200.00	
Utility Services	430	44,000.00	40,334.04	50,000.00	
Rentals & Leases	440	1,500.00	749.49	1,500.00	
Insurance	451	61,994.00	62,152.92	0.00	
R & M - Equipment	460	45,000.00	6,614.59	178,000.00	
R & M - Computer Maint	461	500.00	0.00	500.00	
R & M - Building	462	5,000.00	8,260.00	5,000.00	
R & M - Vehicles	463	8,100.00	156.41	6,000.00	
Printing - General	470	100.00	0.00	100.00	
Miscellaneous Expenses	490	50.00	0.00	6,700.00	
Advertising	492	300.00	0.00	0.00	
Office Supplies	510	1,000.00	319.00	500.00	
Operating Supplies	520	230,890.00	57,785.53	56,000.00	
Uniforms	523	150.00	0.00	300.00	
Safety Equipment	524	400.00	67.29	500.00	
Dues, Subscriptions, Licenses	540	800.00	352.00	5,800.00	
Training/Education/Tuition	550	550.00	190.00	600.00	
Cap Outlay - Wetland Monitoring	613	8,050.00	0.00	8,050.00	
Cap Outlay - Improvements	630	10,000.00	16,000.00	0.00	
Cap Outlay - Water Expansion/System Impr.	633	4,260,000.00	0.00	5,735,875.00	
Cap Outlay - Vehicles	650	0.00	0.00	5,500.00	
Debt Principal/loan	710	114,085.00	115,574.90	120,085.00	
Debt Interest/loan	720	30,545.00	29,054.46	24,545.00	
Transfer Out	915	0.00	0.00	157,291.00	
Other Non Operating Uses Proprietary Funds	950	6,156.00	0.00	125,177.00	
Water Fund Expenditures Total		6,029,151.00	1,432,611.05	6,806,197.00	$ 777,046.00

WASTEWATER FUND	402				
Wastewater Fund Revenues	**535000**	**FY25 Budget**	**9 Month Actual**	**FY26 Proposed Budget**	
State Grant - Sewer	334351	254,501.00	0.00	254,501.00	
Waste Water, CDD	343515	120,000.00	118,025.68	173,000.00	
Waste Water, Town	343525	106,000.00	97,235.52	146,623.00	
Total Wastewater Fund Revenues		480,501.00	215,261.20	574,124.00	$ 93,623.00

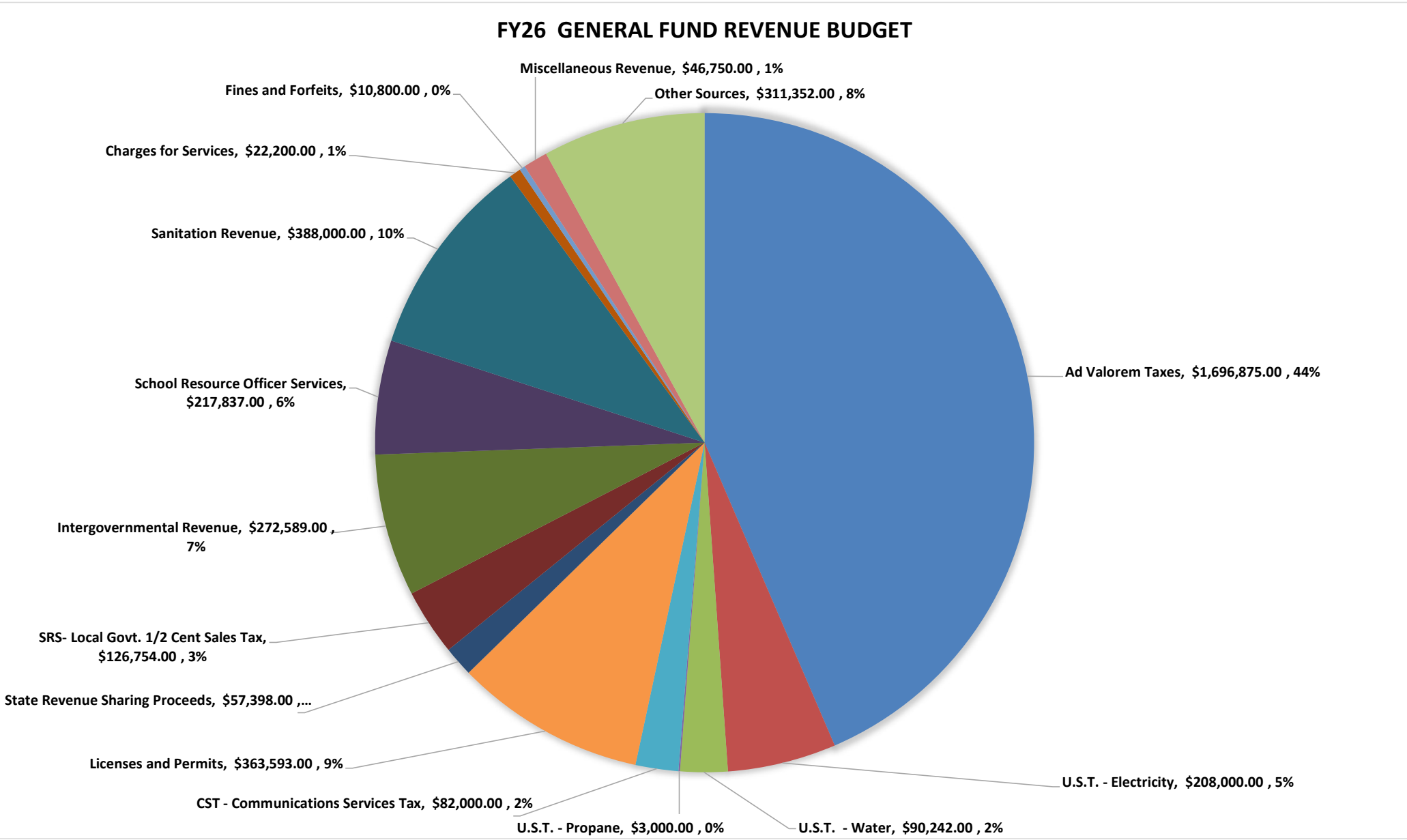
Wastewater Fund Expenditures	535000	FY25 Budget	9 Month Actual	FY26 Proposed Budget	
Utility Services	430	120,000.00	129,751.34	173,000.00	
R & M - Equipment	460	339,334.00	0.00	340,653.00	
Cap Outlay - Vehicles	650	0.00	0.00	5,500.00	
Transfer Out	915	21,167.00	0.00	49,462.00	
Other Non Operating Uses Proprietary Funds	950	0.00	0.00	5,509.00	
Wastewater Fund Expenditures Total		480,501.00	129,751.34	574,124.00	$ 93,623.00

POLICE RETIREMENT FUND	651				
Police Retirement Fund Revenue		**FY25 Budget**	**9 Month Actual**	**FY26 Proposed Budget**	
State Pension Contribution	312520	31,304.00	0.00	33,770.00	
Investment Earnings	361300	0.00	72,230.88	0.00	
Employee Contribution	368100	31,490.00	19,924.92	33,370.00	
Employer Contribution	368200	171,351.00	111,470.31	98,375.00	
Police Retirement Fund Revenue Total		234,145.00	203,626.11	165,515.00	$ (68,630.00)

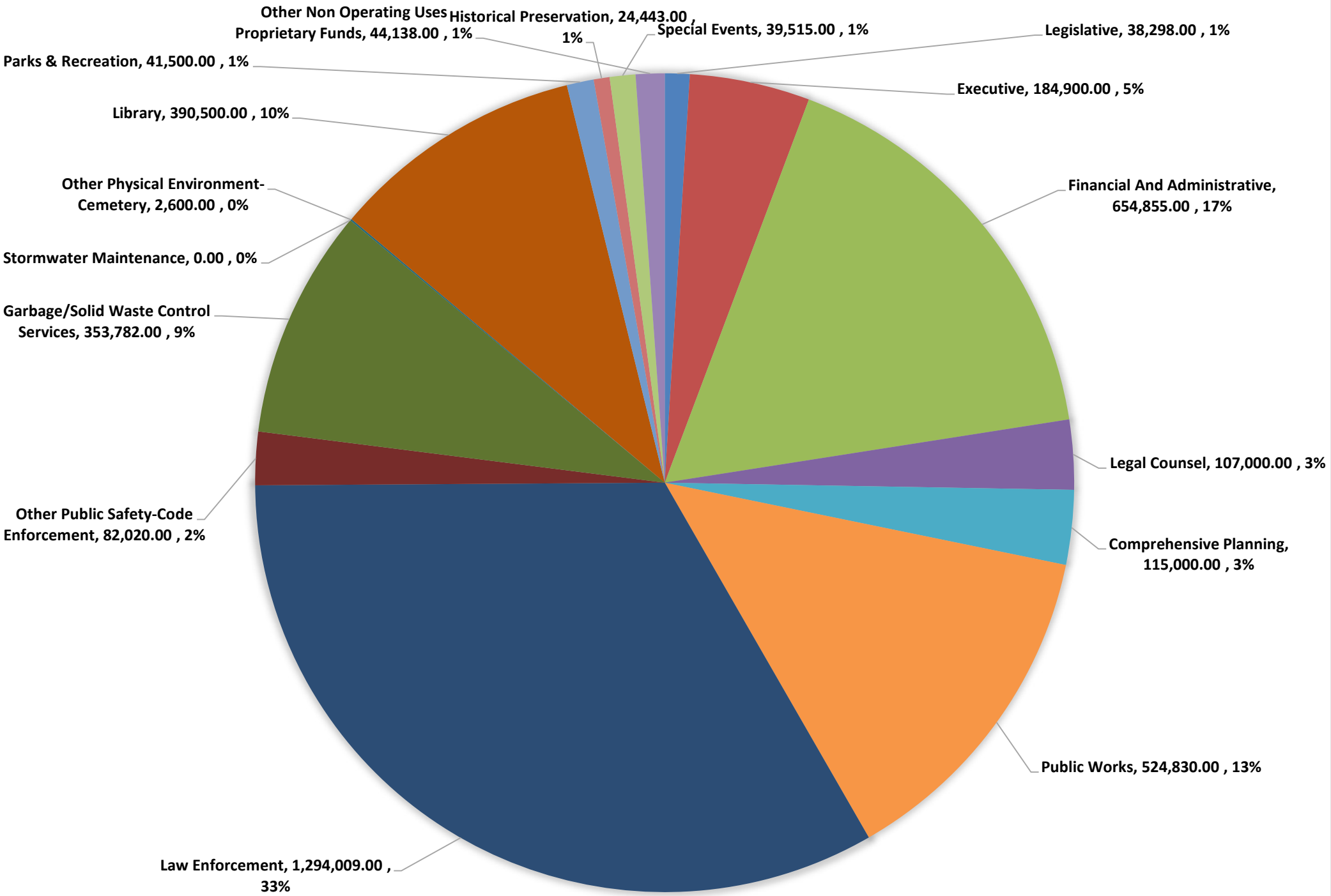
Police Retirement Fund Expenditures	521000	FY25 Budget	9 Month Actual	FY26 Proposed Budget

Legal Fees	**310**	**0.00**	**1,181.25**	**0.00**	
Other Contractual Services	**340**	**0.00**	**12,038.81**	**0.00**	
Miscellaneous Expenses	**490**	**234,145.00**	**0.00**	**165,515.00**	
Benefit Payments	**494**	**0.00**	**54,044.33**	**0.00**	
Police Retirement Fund Expenditures Total		**234,145.00**	**67,264.39**	**165,515.00**	**$ (68,630.00)**
				-	
				11,941,774	**Revenue**
				11,941,774	**Expenditures**
				23,883,548	**Total**

FY26 GENERAL FUND REVENUE BUDGET



FY26 GENERAL FUND EXPENDITURE BUDGET



Legislative Department (511)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Personnel Expenditures			
110 Executive Salaries	$ 16,200.00	$ 15,275.00	$ 22,200.00
120 FICA	$ 1,239.00	$ 1,168.60	$ 1,698.00
Personnel Expenditures Total	**$ 17,439.00**	**$ 16,443.60**	**$ 23,898.00**
Operating Expenditures			
342 Software & Annual Maintenance	$ 1,325.00	$ 1,591.63	$ 2,000.00
400 Travel & Per Diem	$ 1,000.00	$ 4,578.44	$ 4,000.00
410 Telephone & Communications	$ 2,200.00	$ 1,989.64	$ 2,200.00
415 Website	$ 4,450.00	$ 4,227.84	$ -
470 Printing - General	$ 125.00	$ 236.00	$ 200.00
493 Employee Appreciation	$ 2,500.00	$ 1,348.41	$ 2,500.00
540 Dues, Subscriptions, Licenses	$ 1,800.00	$ 1,522.67	$ 1,300.00
550 Training/Education/Tuition	$ 1,500.00	$ 2,077.32	$ 2,200.00
820 Contributions/Donations	$ 2,000.00	$ 150.00	$ -
Operating Expenditures Total	**$ 16,900.00**	**$ 17,721.95**	**$ 14,400.00**
Total Expenditures	**$ 34,339.00**	**$ 34,165.55**	**$ 38,298.00**

Legislative Department (511)
Fiscal Year 2026 Budget

110 Executive Salaries	$	3,600.00	Town Councilor
110 Executive Salaries	$	4,200.00	Mayor Pro Tem
110 Executive Salaries	$	3,600.00	Town Councilor
110 Executive Salaries	$	3,600.00	Town Councilor
110 Executive Salaries	$	7,200.00	Mayor
120 FICA	$	1,698.00	Based on salaries
342 Software & Annual Maintenance	$	2,000.00	Antivirus & Remote, Adobe
400 Travel & Per Diem	$	4,000.00	Milage Reimbursement, Lunches
410 Telephone & Communications	$	2,200.00	Microsoft user accounts
415 Website	$	-	
470 Printing - General	$	200.00	Business cards
493 Employee Appreciation	$	2,500.00	Staff lunch
540 Dues, Subscriptions, Licenses	$	1,300.00	FL League of Mayors/Cities, CMC
550 Training/Education/Tuition	$	2,200.00	Courses
820 Contributions/Donations	$	-	Donations

Executive Department (512)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Personnel Expeditures			
110 Executive Salaries	$ 24,635.50	$ 24,297.05	$ 126,873.00
210 FICA	$ 1,884.61	$ 1,751.75	$ 9,706.00
225 Retirement Contribution	$ 2,372.31	$ 2,311.05	$ 12,687.00
230 Life & Health Insurance	$ 5,900.70	$ 5,284.44	$ 27,234.00
240 Workers' Compensation	$ 739.09	$ 443.88	$ 500.00
Personnel Expeditures Total	**$ 35,532.21**	**$ 34,088.17**	**$ 177,000.00**
Operating Expenditures			
400 Travel & Per Diem	$ 3,200.00	$ 2,364.69	$ 3,200.00
540 Dues, Subscription, Licenses	$ 2,300.00	$ 2,800.00	$ 2,500.00
550 Training/Education/Tuition	$ 2,200.00	$ -	$ 2,200.00
Operating Expenditures Total	**$ 7,700.00**	**$ 5,164.69**	**$ 7,900.00**
Total Expenditures	**$ 57,572.00**	**$ 50,145.87**	**$ 184,900.00**

Executive Department (512)
Fiscal Year 2026 Budget

110 Executive Salaries	$	126,873.00	Town Manager
210 FICA	$	9,706.00	
225 Retirement Contribution	$	12,687.00	
230 Life & Health Insurance	$	27,234.00	
240 Workers' Compensation	$	500.00	
400 Travel & Per Diem	$	3,200.00	State and national conference
540 Dues, Subscription, Licenses	$	1,200.00	Think Tank Annual Membership
540 Dues, Subscription, Licenses	$	700.00	ICMA
540 Dues, Subscription, Licenses	$	600.00	FL City & County Mgmt Association
550 Training/Education/Tuition	$	2,200.00	State and national conference

Financial & Administrative Department (513)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Personnel Expenditures			
110 Executive Salaries	$ 21,776.50	$ 21,407.63	$ 89,720.00
120 Salaries	$ 80,300.00	$ 72,282.78	$ 196,854.00
140 Overtime Wages	$ 521.00	$ 52.98	$ 500.00
210 FICA	$ 7,848.39	$ 7,062.85	$ 21,962.00
225 ICMA Retirement Contribution	$ 9,492.69	$ 8,600.22	$ 26,101.00
230 Life & Health Insurance	$ 14,867.30	$ 13,164.63	$ 38,196.00
240 Workers' Compensation	$ 1,286.91	$ 1,693.21	$ 2,100.00
Total Personnel Expenditures	**$ 136,092.79**	**$ 124,264.29**	**$ 375,433.00**
Operating Expenditures			
320 Accounting & Auditing	$ 38,000.00	$ 55,383.33	34,000.00
321 Bank Fees	$ 600.00	$ 4,183.32	3,200.00
340 Other Contractual Services	$ 9,000.00	$ 15,376.95	16,000.00
342 Software & Annual Maintenance	$ 19,300.00	$ 13,293.36	19,300.00
347 Codification	$ 5,000.00	$ 1,656.09	5,000.00
350 Pre Employment Screening	$ 750.00	$ 100.00	750.00
400 Travel & Per Diem	$ 3,800.00	$ 1,273.83	2,000.00
410 Telephone & Communications	$ 12,400.00	$ 9,716.03	10,688.00
415 Website	$ 1,000.00	$ -	4,863.00
420 Freight/Postage/Shipping	$ 2,000.00	$ 2,836.32	2,000.00
430 Utility Services	$ 6,000.00	$ 4,811.55	6,100.00
440 Rentals & Leases	$ 2,700.00	$ 3,938.37	4,000.00
451 Insurance	$ 129,690.00	$ 127,754.00	142,659.00
460 R & M - Equipment	$ 200.00	$ -	-
461 R & M - Computer Maint	$ 3,000.00	$ 459.93	3,000.00
470 Printing - General	$ 500.00	$ 512.67	600.00
492 Advertising	$ 8,000.00	$ 5,897.31	6,000.00
510 Office Supplies	$ 2,800.00	$ 1,547.23	2,000.00
520 Operating Supplies	$ 12,000.00	$ 9,265.69	13,000.00
540 Dues, Subscriptions, Licenses	$ 1,800.00	$ 1,462.67	962.00
550 Training/Education/Tuition	$ 3,300.00	$ 168.00	3,300.00
Total Operating Expenditures	**$ 261,840.00**	**$ 259,636.64**	**$ 279,422.00**
Total Expenditures	**$ 397,932.79**	**$ 383,900.93**	**$ 654,855.00**

Financial & Administrative Department (513)
Fiscal Year 2026 Budget

110 Executive Salaries	$ 89,720.00	Town Clerk
120 Salaries	$ 51,418.00	Town Hall Supervisor
120 Salaries	$ 25,562.00	Finance Tech
120 Salaries	$ 74,884.00	Finance Supervisor
120 Salaries	$ 44,990.00	Executive Assistant
140 Overtime Wages	$ 500.00	
210 FICA	$ 21,961.00	Based on salaries
225 ICMA Retirement Contribution	$ 26,101.00	Based on salaries
230 Life & Health Insurance	$ 38,196.00	
240 Workers' Compensation	$ 2,100.00	
320 Accounting & Auditing	$ 34,000.00	
321 Bank Fees	$ 3,200.00	Maintenance Fees
340 Other Contractual Services	$ 10,000.00	Janitorial services
340 Other Contractual Services	$ 6,000.00	Lake County recording
342 Software & Annual Maintenance	$ 5,000.00	Firewall, Monitoring, Remote Support
342 Software & Annual Maintenance	$ 2,500.00	Municode annual fee
342 Software & Annual Maintenance	$ 720.00	Dropbox
342 Software & Annual Maintenance	$ 360.00	meeting software
342 Software & Annual Maintenance	$ 240.00	ChatGPT
342 Software & Annual Maintenance	$ 100.00	Zenwork 1099s
342 Software & Annual Maintenance	$ 240.00	TC meeting subs
342 Software & Annual Maintenance	$ 10,140.00	Adobe, Parallels, rev.com
347 Codification	$ 5,000.00	Ordinances
350 Pre Employment Screening	$ 750.00	Background check
400 Travel & Per Diem	$ 2,000.00	Meeting, conferences
410 Telephone & Communications	$ 3,600.00	internet
410 Telephone & Communications	$ 11.00	recording fee
410 Telephone & Communications	$ 1,877.00	Wireless service
410 Telephone & Communications	$ 2,700.00	Cloud and phone
410 Telephone & Communications	$ 2,500.00	Business accounts
415 Website	$ 4,863.00	
420 Freight/Postage/Shipping	$ 2,000.00	Postage
430 Utility Services	$ 4,800.00	Electricity
430 Utility Services	$ 1,200.00	Water
430 Utility Services	$ 100.00	Irrigation
440 Rentals & Leases	$ 1,000.00	Printer ink
440 Rentals & Leases	$ 3,000.00	Printer
451 Insurance	$ 142,659.00	10% increase
460 R & M - Equipment	$ -	
461 R & M - Computer Maint	$ 3,000.00	On site visits
470 Printing - General	$ 600.00	Name tags, Business cards
492 Advertising	$ 6,000.00	Notices
510 Office Supplies	$ 2,000.00	W2 forms, printer paper
520 Operating Supplies	$ 13,000.00	Water, Coffee, pens, folders…
540 Dues, Subscriptions, Licenses	$ 216.00	FCCMA Dues
540 Dues, Subscriptions, Licenses	$ 126.00	FL Notary Association fee
540 Dues, Subscriptions, Licenses	$ 40.00	NACA Flags membership
540 Dues, Subscriptions, Licenses	$ 320.00	IIMC, CMC
540 Dues, Subscriptions, Licenses	$ 260.00	BJs Membership
550 Training/Education/Tuition	$ 3,300.00	Conference

Legal Counsel (514)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Operating Expenditures			
310 Legal Fees	$ 300,000.00	$ 123,813.43	$ 100,000.00
319 Legal Fees-Code Enforcement	$ 13,000.00	$ 509.53	$ 7,000.00
Total Expenditures	**$ 313,000.00**	**$ 124,322.96**	**$ 107,000.00**

Comprehesive Planning (515)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Operating Expenditures			
316 Town Engineering	$ 70,000.00	$ 51,283.33	$ 55,000.00
318 Town Planning	$ 60,000.00	$ 58,825.00	$ 60,000.00
Total Expenditures	**$ 130,000.00**	**$ 110,108.33**	**$ 115,000.00**

Public Works (519)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Personnel Expenditures			
110 Executive Salaries	$ 17,584.00	$ 17,082.94	$ 90,554.00
120 Salaries	$ 25,456.00	$ 26,389.14	$ 158,192.00
140 Overtime	$ 5,200.00	$ 441.34	$ 5,000.00
210 FICA	$ 2,991.00	$ 2,676.14	$ 15,732.00
211 Medicare	$ 699.00	$ 625.78	$ 3,679.00
225 ICA Retirement Contribution	$ 4,824.00	$ 933.22	$ 24,875.00
230 Life & Health Ins	$ 8,868.00	$ 9,395.45	$ 62,025.00
240 Workers' Compensation	$ 769.00	$ 768.20	$ 823.00
Total Personnel Expenditures	**$ 66,391.00**	**$ 58,312.21**	**$ 360,880.00**
Operating Expenditures			
340 Other Contractual Services	$ 90,000.00	$ 75,786.83	$ 90,000.00
400 Travel & Per Diem	$ 500.00	$ 224.71	$ 500.00
410 Telephone & Communications	$ 2,150.00	$ 1,693.29	$ 2,200.00
430 Utility Services	$ 1,575.00	$ 1,190.84	$ 1,800.00
440 Rentals & Leases	$ 2,500.00	$ -	$ 2,500.00
460 R & M - Equipment	$ 8,000.00	$ 136.00	$ 5,000.00
461 R & M - Computer Maint	$ 500.00	$ -	$ 500.00
462 R & M - Building	$ 32,000.00	$ 4,447.17	$ 25,000.00
463 R & M - Vehicles	$ 1,000.00	$ 4,626.00	$ 5,500.00
510 Office Supplies	$ 1,000.00	$ 51.80	$ -
520 Operating Supplies	$ 16,500.00	$ 6,487.41	$ 15,000.00
522 Gas & Oil	$ 8,000.00	$ 9,634.60	$ 12,000.00
523 Uniforms	$ 1,000.00	$ 1,046.23	$ 1,500.00
524 Safety Equipment	$ 1,500.00	$ 866.44	$ 1,500.00
540 Dues, Subscriptions, Licenses	$ 300.00	$ -	$ 300.00
550 Training/Education/Tuition	$ 650.00	$ 333.33	$ 650.00
Total Operating Expenditures	**$ 167,175.00**	**$ 106,524.65**	**$ 163,950.00**
Total Expenditures	**$ 233,566.00**	**$ 164,836.86**	**$ 524,830.00**

Public Works (519)
Fiscal Year 2026 Budget

110 Executive Salaries	$	90,554.00	Public Works Director
120 Salaries	$	158,192.00	Maintence Workers and Public Works Admin
210 FICA	$	15,732.00	
211 Medicare	$	3,679.00	
225 ICA Retirement Contribution	$	24,875.00	
230 Life & Health Ins	$	62,025.00	
240 Workers' Compensation	$	823.00	
340 Other Contractual Services	$	24,000.00	Tree Removal
340 Other Contractual Services	$	10,000.00	Hurricane clean up
340 Other Contractual Services	$	6,000.00	Tree Trimming
340 Other Contractual Services	$	1,620.00	Janitorial services
340 Other Contractual Services	$	3,700.00	social media archiving
340 Other Contractual Services	$	14,000.00	boundary survey
340 Other Contractual Services	$	30,680.00	
400 Travel & Per Diem	$	500.00	
410 Telephone & Communications	$	2,200.00	
430 Utility Services	$	1,800.00	
440 Rentals & Leases	$	2,500.00	
460 R & M - Equipment	$	5,000.00	
461 R & M - Computer Maint	$	500.00	
462 R & M - Building	$	12,000.00	Base amount (pest control, air filters…)
462 R & M - Building	$	13,000.00	safety glass for Town Hall, 3 doors
463 R & M - Vehicles	$	5,500.00	expanded vehicle fleet
510 Office Supplies	$	-	
520 Operating Supplies	$	15,000.00	
522 Gas & Oil	$	12,000.00	
523 Uniforms	$	1,500.00	
524 Safety Equipment	$	1,500.00	
540 Dues, Subscriptions, Licenses	$	300.00	
550 Training/Education/Tuition	$	650.00	

Law Enforcement (521)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Revenues			
342910 School Resource Officer Services	$ 201,434.00	$ 201,931.20	$ 217,837.00
342960 Outside Security Services	$ 12,000.00	$ 12,140.00	$ 12,000.00
363400 PD Vest Grants	$ -	$ -	$ 1,750.00
369910 Police Fees Collected	$ 300.00	$ 1,321.00	$ 1,000.00
Total Revenues	**$ 213,734.00**	**$ 215,392.20**	**$ 231,587.00**
Personnel Expenditures			
110 Executive Salaries	$ 158,000.00	$ 157,539.97	$ 167,150.00
120 Salaries	$ 404,054.00	$ 388,669.92	$ 439,204.00
130 Police - Reserves Salaries	$ 20,455.00	$ 13,221.00	$ 11,700.00
131 Events Payroll	$ 12,000.00	$ 14,836.25	$ 12,000.00
140 Overtime Wages	$ 47,301.00	$ 49,189.37	$ 61,046.00
150 Police - Incentive Pay	$ 6,840.00	$ 7,176.00	$ 7,920.00
210 FICA	$ 48,180.00	$ 46,123.35	$ 53,475.00
220 Police Retirement Contribution	$ 171,351.00	$ 167,794.34	$ 98,375.00
230 Life & Health Ins	$ 157,401.00	$ 142,122.16	$ 141,162.00
240 Workers' Compensation	$ 21,602.00	$ 21,602.48	$ 23,000.00
Personnel Expenditures Total	**$ 1,047,184.00**	**$ 1,008,274.84**	**$ 1,015,032.00**
Operating Expenditures			
340 Other Contractual Services	$ 3,226.00	$ 1,639.33	$ 1,100.00
342 Software & Annual Maintenance	$ 11,700.00	$ 16,363.36	$ 13,907.00
350 Pre Employment Screening	$ 3,500.00	$ 1,722.67	$ 3,500.00
400 Travel & Per Diem	$ 4,500.00	$ 4,365.75	$ 4,500.00
410 Telephone & Communications	$ 22,000.00	$ 24,459.61	$ 23,000.00
420 Freight/Postage/Shipping	$ 300.00	$ 139.01	$ 300.00
430 Utility Services	$ 6,000.00	$ 4,811.59	$ 6,000.00
440 Rentals & Leases	$ 45,100.00	$ 45,276.28	$ 46,925.00
451 Insurance	$ 8,921.00	$ 8,411.60	$ 7,745.00
460 R & M - Equipment	$ 5,000.00	$ 9,576.64	$ 5,000.00
461 R & M - Computer Maint	$ 1,500.00	$ 18.60	$ 1,500.00
462 R & M - Building	$ 2,500.00	$ 3,408.41	$ 2,500.00
463 R & M - Vehicles	$ 30,000.00	$ 20,411.56	$ 30,000.00
510 Office Supplies	$ 2,500.00	$ 1,309.40	$ 2,500.00
520 Operating Supplies	$ 25,000.00	$ 18,618.81	$ 25,000.00
522 Gas & Oil	$ 34,000.00	$ 28,968.84	$ 32,000.00
523 Uniforms	$ 5,000.00	$ 5,547.49	$ 5,000.00
525 Weapons	$ 5,000.00	$ 5,422.96	$ 5,000.00
540 Dues, Subscriptions, Licenses	$ 1,500.00	$ 1,485.27	$ 1,500.00
550 Training/Education/Tuition	$ 6,000.00	$ 2,133.33	$ 7,000.00
804 PD Vest Grant - 09/10	$ 5,000.00	$ 6,935.35	$ -
Total Operating Expenditures	**$ 228,247.00**	**$ 211,025.87**	**$ 223,977.00**
Capital Expenditures			
640 Cap Outlay - Equipment	$ -		$ 55,000.00
650 Cap Outlay - Vehicles	$ 40,860.45	$ 41,756.35	$ -
Capital Expenditures Total	**$ 40,860.45**	**$ 41,756.35**	**$ 55,000.00**
Total Expenditures	**$ 1,316,291.45**	**$ 1,261,057.06**	**$ 1,294,009.00**

Law Enforcement (521)
Fiscal Year 2026 Budget

110 Executive Salaries	$	97,850.00	Police Chief
110 Executive Salaries	$	69,300.00	Lieutenant
120 Salaries	$	439,204.00	Corporal and officers
130 Police - Reserves Salaries	$	11,700.00	3 Officers
131 Events Payroll	$	12,000.00	Reimburse
140 Overtime Wages	$	61,046.00	35% Holiday OT; 65% School, road patrol, events
150 Police - Incentive Pay	$	7,920.00	Education based
210 FICA	$	53,475.00	
220 Police Retirement Contribution	$	98,375.00	19.80 % of salaries (14.74% paid by Town, 5.06% paid by premium tax credits)
230 Life & Health Ins	$	141,162.00	
240 Workers' Compensation	$	23,000.00	
340 Other Contractual Services	$	300.00	Sharps Disposal
340 Other Contractual Services	$	800.00	Generator Maintenance
342 Software & Annual Maintenance	$	1,200.00	Finder Software Solutions
342 Software & Annual Maintenance	$	3,300.00	Spillman CAD hosting
342 Software & Annual Maintenance	$	4,807.00	PowerDMS
342 Software & Annual Maintenance	$	3,600.00	Southern Software
342 Software & Annual Maintenance	$	1,000.00	Antivirus Software
350 Pre Employment Screening	$	3,500.00	Physical exam, blood work
400 Travel & Per Diem	$	4,500.00	conferences, lunch meetings
410 Telephone & Communications	$	23,000.00	Telephones, MIFI, email
420 Freight/Postage/Shipping	$	300.00	Postage
430 Utility Services	$	3,850.00	Electricity
430 Utility Services	$	2,000.00	Water
430 Utility Services	$	150.00	Irrigation
440 Rentals & Leases	$	125.00	Propane Tank rental
440 Rentals & Leases	$	2,300.00	All traffic cloud message suite
440 Rentals & Leases	$	27,000.00	Body cameras
440 Rentals & Leases	$	12,000.00	Radios
440 Rentals & Leases	$	4,500.00	Radios maintenance
440 Rentals & Leases	$	1,000.00	FLA DMS
451 Insurance	$	7,745.00	Vehicle insurance
460 R & M - Equipment	$	5,000.00	
461 R & M - Computer Maint	$	1,500.00	
462 R & M - Building	$	2,500.00	
463 R & M - Vehicles	$	30,000.00	
510 Office Supplies	$	2,500.00	
520 Operating Supplies	$	25,000.00	
522 Gas & Oil	$	32,000.00	
523 Uniforms	$	5,000.00	
525 Weapons	$	5,000.00	Ammo
540 Dues, Subscriptions, Licenses	$	1,500.00	FPCA, Intl Police Chiefs Association, Local Chiefs
550 Training/Education/Tuition	$	7,000.00	
650 Cap Outlay - Vehicles			
640 Cap Outlay - Equipment	$	55,000.00	Servers

Code Enforcement (529)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Personnel Expenditures			
120 Salaries	$ 48,048.00	$ 47,933.60	$ 49,489.00
140 Overtime Wages	$ 1,889.00	$ 472.98	$ 1,800.00
210 FICA	$ 3,820.00	$ 3,563.13	$ 3,923.00
211 ICMA Retirement Contribution	$ 4,994.00	$ 4,840.67	$ 5,129.00
230 Life & Health Ins	$ 10,494.00	$ 10,457.33	$ 10,494.00
240 Workers' Compensation	$ 795.00	$ 795.24	$ 795.00
Total Personnel Expenditures	**$ 70,040.00**	**$ 68,062.95**	**$ 71,630.00**
Operating Expenditures			
342 Software & Annual Maintenance	$ 3,220.00	$ 695.88	$ 2,500.00
400 Travel & Per Diem	$ 1,000.00	$ 706.67	$ 1,000.00
410 Telephone & Communications	$ 1,482.00	$ 1,115.76	$ 1,500.00
420 Freight/Postage/Shipping	$ 400.00	$ 414.43	$ 400.00
451 Insurance	$ 579.00	$ 579.48	$ 600.00
463 R & M - Vehicles	$ 2,000.00	$ 297.64	$ 2,000.00
470 Printing - General	$ 150.00	$ -	$ 150.00
520 Operating Supplies	$ 150.00	$ 7.12	$ 150.00
522 Gas & Oil	$ 900.00	$ 834.55	$ 1,000.00
523 Uniforms	$ 180.00	$ -	$ 180.00
540 Dues, Subscriptions, Licenses	$ 105.00	$ 140.00	$ 160.00
550 Training/Education/Tuition	$ 750.00	$ 333.00	$ 750.00
Total Operating Expenditures	**$ 10,916.00**	**$ 5,124.53**	**$ 10,390.00**
Total Expenditures	**$ 80,956.00**	**$ 73,187.48**	**$ 82,020.00**

Code Enforcement (529)
Fiscal Year 2026 Budget

120 Salaries	$49,489.00	Code Enforcement Officer
140 Overtime Wages	$ 1,800.00	Code Enforcement Officer
210 FICA	$ 3,924.00	Code Enforcement Officer
211 ICMA Retirement Contribution	$ 5,129.00	Code Enforcement Officer
230 Life & Health Ins	$10,494.00	
240 Workers' Compensation	$ 795.00	
342 Software & Annual Maintenance	$ 2,500.00	Antivirus & Remote
400 Travel & Per Diem	$ 1,000.00	
410 Telephone & Communications	$ 1,500.00	Telephone
420 Freight/Postage/Shipping	$ 400.00	Postage
451 Insurance	$ 600.00	Auto Liability, Auto Physical Damage
463 R & M - Vehicles	$ 2,000.00	
470 Printing - General	$ 150.00	
520 Operating Supplies	$ 150.00	
522 Gas & Oil	$ 1,000.00	
523 Uniforms	$ 180.00	
540 Dues, Subscriptions, Licenses	$ 160.00	Central Florida Code Enforcement, F.A.C.E. Membership
550 Training/Education/Tuition	$ 750.00	

Sanitation (534)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Operating Expenditures			
340 Other Contractual Services	$ 324,253.00	$ 331,416.06	$ 353,782.00
Total Operating Expenditures	**$ 324,253.00**	**$ 331,416.06**	**$ 353,782.00**
Total Expenditures	**$ 324,253.00**	**$ 331,416.06**	**$ 353,782.00**

Stormwater Maintenance (538)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Operating Expenditures			
340 Other Contractual Services	$ 259,250.00	$ 5,625.00	$ -
Total Operating Expenditures	**$ 259,250.00**	**$ 5,625.00**	**$ -**
Total Expenditures	**$ 259,250.00**	**$ 5,625.00**	**$ -**

Other Physical Environment- Cemetery (539)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Operating Expenditures			
342 Software & Annual Maintenance	$ 930.00	$ 930.00	$ 1,100.00
430 Utility Services	$ 1,500.00	$ 1,436.85	$ 1,500.00
Total Operating Expenditures	**$ 1,500.00**	**$ 1,436.85**	**$ 2,600.00**
Total Expenditures	**$ 1,500.00**	**$ 1,436.85**	**$ 2,600.00**

Other Physical Environment- Cemetery (539)
Fiscal Year 2026 Budget

342 Software & Annual Maintenance	$ 1,100.00	Black Mountain Software
430 Utility Services	$ 1,000.00	Irrigation
430 Utility Services	$ 500.00	Electricity

Library (571)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Personnel Expenditures			
110 Executive Salaries	$ 55,902.00	$ 56,374.19	$ 57,680.00
120 Salaries	$ 31,712.00	$ 29,972.09	$ 32,663.00
140 Overtime Wages	$ 2,000.00	$ 1,397.29	$ 2,000.00
210 FICA	$ 7,063.00	$ 6,630.80	$ 7,063.00
225 ICMA Retirement Contribution	$ 8,961.00	$ 6,551.00	$ 9,234.00
230 Life & Health Ins.	$ 20,998.00	$ 11,328.00	$ 20,988.00
240 Workers' Compensation	$ 1,427.00	$ 1,427.00	$ 1,427.00
Total Personnel Expenditures	**$ 128,063.00**	**$ 113,680.37**	**$ 131,055.00**
Operating Expenditures			
340 Other Contractual Services	$ 5,000.00	$ 8,007.96	$ 208,247.00
342 Software & Annual Maintenance	$ 1,380.00	$ 1,391.76	$ 1,392.00
350 Pre Employment Screening	$ 150.00	$ -	$ 150.00
400 Travel & Per Diem	$ 500.00	$ 241.91	$ 2,650.00
410 Telephone & Communications	$ 3,980.00	$ 7,872.99	$ 15,156.00
420 Freight/Postage/Shipping	$ 100.00	$ 109.50	$ 100.00
430 Utility Services	$ 12,000.00	$ 10,846.34	$ 11,000.00
461 R & M - Computer Maint	$ 150.00	$ -	$ -
480 Promotional Activities	$ 2,000.00	$ 723.00	$ 1,000.00
493 Employee Appreciation	$ 500.00	$ 941.04	$ 750.00
510 Office Supplies	$ 1,000.00	$ 362.28	$ 750.00
520 Operating Supplies	$ 6,000.00	$ 3,156.36	$ 6,000.00
540 Dues, Subscriptions, Licenses	$ 350.00	$ 469.50	$ 350.00
550 Training/Education/Tuition	$ 900.00	$ -	$ 1,500.00
Total Operating Expenditures	**$ 34,010.00**	**$ 34,122.64**	**$ 249,045.00**
Capital Expenditures			
660 Cap Outlay - Books & Publications	$ 30,707.00	$ 10,397.64	$ 10,000.00
662 Cap Outlay - Books/Publ - EBooks	$ 404.00	$ -	$ 400.00
Total Capital Expenditures	**$ 31,111.00**	**$ 10,397.64**	**$ 10,400.00**
Total Expenditures	**$ 193,184.00**	**$ 158,200.65**	**$ 390,500.00**

Library (571)
Fiscal Year 2026 Budget

110 Executive Salaries	$	57,680.00	Library Director
120 Salaries	$	32,663.00	Library Assistant
140 Overtime Wages	$	2,000.00	Library Assistant
210 FICA	$	7,064.00	Based on salaries
225 ICMA Retirement Contribution	$	9,234.00	Based on salaries
230 Life & Health Ins.	$	20,988.00	
240 Workers' Compensation	$	1,427.00	
340 Other Contractual Services	$	8,247.00	Janitorial Services
340 Other Contractual Services	$	200,000.00	Library design
342 Software & Annual Maintenance	$	1,392.00	Antivirus and remote software
350 Pre Employment Screening	$	150.00	
400 Travel & Per Diem	$	2,650.00	Florida Library Association, The Association for Small & Rural Libraries
410 Telephone & Communications	$	15,156.00	Internet
420 Freight/Postage/Shipping	$	100.00	Stamps
430 Utility Services	$	6,000.00	Electricity
430 Utility Services	$	4,400.00	Water
430 Utility Services	$	600.00	Irrigation
461 R & M - Computer Maint	$	-	
480 Promotional Activities	$	1,000.00	
493 Employee Appreciation	$	750.00	Meal for volunteers
510 Office Supplies	$	750.00	Printer paper
520 Operating Supplies	$	6,000.00	Toner, pens, stables,soap, paper towels
540 Dues, Subscriptions, Licenses	$	350.00	Garden Club, Paddle Net
550 Training/Education/Tuition	$	1,500.00	Florida Library Association, The Association for Small & Rural Libraries
660 Cap Outlay - Books & Publications	$	10,000.00	
662 Cap Outlay - Books/Publ - EBooks	$	400.00	

Parks & Recreation (572)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Operating Expenditures			
340 Other Contractual Services	$ 8,000.00	$ 1,533.33	$ 32,000.00
430 Utility Services	$ 3,500.00	$ 2,504.63	$ 3,500.00
460 R & M - Equipment	$ 50,000.00	$ 19,333.33	$ -
468 R & M - Recreation Equip	$ 1,000.00	$ -	$ 1,000.00
520 Operating Supplies	$ 3,000.00	$ 4,592.08	$ 5,000.00
Total Operating Expenditures	**$ 65,500.00**	**$ 27,963.37**	**$ 41,500.00**
Total Expenditures	**$ 65,500.00**	**$ 27,963.37**	**$ 41,500.00**

Parks & Recreation (572)
Fiscal Year 2026 Budget

340 Other Contractual Services	$20,000.00	Tree removal, parks repairs specially after storms
340 Other Contractual Services	$12,000.00	Professional Waterfront Cleanup
430 Utility Services	$ 3,500.00	
468 R & M - Recreation Equip	$ 1,000.00	
520 Operating Supplies	$ 5,000.00	

Historical Preservation (573)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Operating Expenditures			
410 Telephone & Communications	$ 60.00	$ -	$ -
510 Office Supplies	$ 1,000.00	$ -	$ -
520 Operating Supplies	$ 20,000.00	$ -	$ 20,000.00
950 Other Non Operating Uses Proprietary Funds	$ 4,693.00	$ 250.00	$ 4,443.00
Total Operating Expenditures	**$ 25,753.00**	**$ 250.00**	**$ 24,443.00**
Total Expenditures	**$ 25,753.00**	**$ 250.00**	**$ 24,443.00**

Special Events (574)
Fiscal Year 2026 Budget

Department Summary	FY 2025 Adopted Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Revenue			
Carry Forward Balance			$ 19,820.46
Operating Expenditures			
340 Other Contractual Services	$ 22,500.00	$ 21,275.60	$ 9,500.00
343 Special Events	$ 11,000.00	$ 13,104.40	$ 30,015.00
Total Operating Expenditures	**$ 33,500.00**	**$ 34,380.00**	**$ 39,515.00**
Total Expenditures	**$ 33,500.00**	**$ 34,380.00**	**$ 39,515.00**

Special Events (574)
Fiscal Year 2026 Budget

343 Special Events	$ 1,500.00	Candy	Halloween
343 Special Events	$ 100.00	Flags	Memorial/ Veteran's Day
343 Special Events	$ 500.00	Candy	Easter
343 Special Events	$ 190.00	Face Painter	Easter
343 Special Events	$ 150.00	Crafts	Easter
340 Other Contractual Services	$ 7,000.00	Decoration Installation	Christmas
340 Other Contractual Services	$ 2,500.00	Decoration Installation	Christmas
343 Special Events	$ 6,500.00	Bounce Houses	Christmas
343 Special Events	$ 300.00	Explorer's Donation	Christmas
343 Special Events	$ 125.00	Stilt walker	Christmas
343 Special Events	$ 800.00	Strolling Entertainment	Christmas
343 Special Events	$ 600.00	Face Painter	Christmas
343 Special Events	$ 1,500.00	DJ/Live Music	Christmas
343 Special Events	$ 300.00	Band	Christmas
343 Special Events	$ 300.00	Choir-Christmas Tree light up	Christmas
343 Special Events	$ 650.00	Banners	Christmas
343 Special Events	$ 1,150.00	Candy	Christmas
343 Special Events	$ 250.00	Trophies	Christmas
343 Special Events	$ 1,000.00	Advertising-mailouts	Christmas
343 Special Events	$ 1,000.00	Advertising-design	Christmas
343 Special Events	$ 750.00	Video Game Trailer	Christmas
343 Special Events	$ 1,400.00	Kid's Train	Christmas
343 Special Events	$ 1,500.00	Live Entertainment	Founder's Day
343 Special Events	$ 2,250.00	Trolley	Founder's Day
343 Special Events	$ 6,500.00	Bounce Houses	Founder's Day
343 Special Events	$ 700.00	Port-o-potties	Founder's Day

Police Advanced Training Fund (120)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
351130 Local Law Enforcement Education	$ 1,500.00	$ 1,455.00	$ 1,500.00
Total Revenue	**$ 1,500.00**	**$ 1,455.00**	**$ 1,500.00**
Operating Expenditures			
400 Travel & Per Diem	$ 250.00	$ -	$ 750.00
550 Training/Education/Tuition	$ 250.00	$ -	$ 750.00
950 Other Non Operating Uses Proprietary Funds	$ 1,000.00	$ -	$ -
Total Operating Expenditures	**$ 1,500.00**	**$ -**	**$ 1,500.00**
Total Expenditures	**$ 1,500.00**	**$ -**	**$ 1,500.00**

Tree Fund (130)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
354300 Code Enforcement Tree Fine	$ 1,000.00	$ -	$ 1,000.00
Total Revenue	**$ 1,000.00**	**$ -**	**$ 1,000.00**
Operating Expenditures			
950 Other Non Operating Uses Proprietary Funds	$ 1,000.00	$ -	$ 1,000.00
Total Operating Expenditures	**$ 1,000.00**	**$ -**	**$ 1,000.00**
Total Expenditures	**$ 1,000.00**	**$ -**	**$ 1,000.00**

Water Impact Fee Fund (140)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
322306 Water Impact Fees	$ 15,750.00	$ 3,151.00	$ 1.00
334310 State Grant - Water Supply System	$ 86,241.00	$ 86,242.00	$ -
361100 Interest Earnings	$ 12,296.00	$ 12,560.00	$ -
Total Revenue	**$ 114,287.00**	**$ 101,953.00**	**$ 1.00**
Operating Expenditures			
640 Cap Outlay - Equipment	$ 86,241.00	$ 111,292.50	$ -
950 Other Non Operating Uses Proprietary Funds	$ 28,046.00	$ -	$ 1.00
Total Operating Expenditures	**$ 114,287.00**	**$ 111,292.50**	**$ 1.00**
Total Expenditures	**$ 114,287.00**	**$ 111,292.50**	**$ 1.00**

Parks & Rec Impact Fee Fund (141)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
322303 Parks & Rec Impact Fees	$ 5,000.00		$1.00
384000 Loan Proceeds	$ 250,000.00		$0.00
389900 Use Of Fund Balance	$ 2,100.00		$0.00
Total Revenue	**$ 257,100.00**	**$ -**	**$0.00**
Operating Expenditures			
615 Parks Expansion	$ -	$ 172,575.65	$1.00
710 Debt Principal/loan	$ 44,800.00	$ -	$0.00
719 Interfund Loan Repayments	$ 200,000.00	$ -	$0.00
720 Debt Interest/loan	$ 12,300.00	$ -	$0.00
Total Operating Expenditures	**$257,100.00**	**$172,575.65**	**$1.00**
Total Expenditures	**$ 257,100.00**	**$ 172,575.65**	**$1.00**

Police Impact Fee Fund (142)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
322302 Police Impact Fees	$ 5,000.00	$ 1,323.00	$0.00
361100 Interest Earnings	$ 5,760.00	$ 5,754.00	$4,368.00
Total Revenue	**$ 10,760.00**	**$ 7,077.00**	**$ 4,368.00**
Operating Expenditures			
650 Cap Outlay - Vehicles	$ 40,000.00	$ 31,873.48	$0.00
950 Other Non Operating Uses Proprietary Funds	$ -	$ -	$4,368.00
Total Operating Expenditures	**$ 40,000.00**	**$ 31,873.48**	**$4,368.00**
Total Expenditures	**$ 40,000.00**	**$ 31,873.48**	**$ 4,368.00**

Infrastructure Fund (150)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
312630 Discretionary Sales Surtax - Infrastructure Surtax	$ 212,110.00	$ 220,680.00	$ 218,473.00
361100 Interest Earnings	$ 7,680.00	$ 7,725.00	$ -
389900 Use of Fund Balance	$ 46,788.00		$ 40,727.00
Total Revenue	**$ 266,578.00**	**$ 228,405.00**	**$ 259,200.00**
Operating Expenditures			
630 Cap Outlay - Improvements	$ 266,578.00	$ 74,587.14	$ 259,200.00
Total Operating Expenditures	**$ 266,578.00**	**$ 74,587.14**	**$ 259,200.00**
Total Expenditures	**$ 266,578.00**	**$ 74,587.14**	**$ 259,200.00**

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Final Budget FY26-Additional

Object Description	Amount	Details
312630 Discretionary Sales Surtax - Infrastructure Surtax	$ 218,473.00	
361100 Interest Earnings	$ -	
630 Cap Outlay - Improvements	$ 159,200.00	E. Holly Street
630 Cap Outlay - Improvements	$ 100,000.00	Boat Dock

Transportation Fund (152)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
312300 County Ninth-Cent Gas Tax	$ 10,000.00	$ 12,232.00	$ 11,000.00
312410 L.F.T. - First (1 to 6 Cents)	$ 44,468.00	$ 45,327.00	$ 46,000.00
335125 State Revenue Sharing Proceeds	$ 11,842.00	$ 9,416.00	$ 12,175.00
344990 State Reimbursement, Street Lighting	$ 6,688.00	$ 6,688.00	$ 7,290.00
Total Revenue	**$ 72,998.00**	**$ 73,663.00**	**$ 76,465.00**
Operating Expenditures			
340 Other Contractual Services	$ 39,998.00	$ 40,215.40	$39,865.00
431 Street Lighting	$ 28,000.00	$ 26,194.29	$28,100.00
520 Operating Supplies	$ 2,000.00	$ 2,453.33	$5,000.00
524 Safety Equipment	$ 1,000.00	$ -	$1,000.00
530 Road Materials & Supplies	$ 2,000.00	$ -	$2,500.00
Total Operating Expenditures	**$ 72,998.00**	**$ 68,863.02**	**$76,465.00**
Total Expenditures	**$ 72,998.00**	**$ 68,863.02**	**$ 76,465.00**

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Building Services Fund (155)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
322100 Zoning Permit Application Fees	$ 5,000.00	$ 742.00	$ 5,000.00
322101 Plan Review (Bldg Inspector - 100%)	$ 5,000.00	$ -	$ 5,000.00
322102 Admin Fee (Town - 100%)	$ 4,500.00	$ -	$ 4,500.00
322304 Inspection Fees Collected Due Contractor	$ 60,000.00	$ 60,890.00	$ 60,000.00
322305 Permits Town %	$ 30,000.00	$ 10,611.00	$ 30,000.00
322307 Fees Income - DCA/DBPR	$ 2,000.00	$ 1,682.00	$ 2,000.00
361100 Interest Earnings	$ 11,528.00	$ 11,587.00	$ 9,828.00
389900 Use Of Fund Balance	$ -	$ -	$ 39,685.00
Total Revenue	**$ 118,028.00**	**$ 85,512.00**	**$ 156,013.00**
Personnel Expenditures			
110 Executive Salaries	$ 14,910.00	$ 19,025.57	$0.00
120 Salaries	$ 9,119.00	$ 11,618.22	$0.00
140 Overtime Wages	$ 600.00	$ 66.01	$0.00
210 Fica	$ 1,527.00	$ 1,852.90	$0.00
211 Medicare	$ 357.00	$ 433.32	$0.00
225 ICMA Retirement Contribution	$ 2,440.00	$ 2,355.17	$0.00
230 Life & Health Ins.	$ 4,405.00	$ 4,926.35	$0.00
240 Workers' Compensation	$ 392.00	$ 382.40	$0.00
Total Personnel Expenditures	**$ 33,750.00**	**$ 40,659.94**	**$0.00**
Operating Expenditures			
340 Other Contractual Services	$ 1,419.00	$ -	$623.00
341 Contractor - (Bldg Inspector - Progressive)	$ 60,000.00	$ 60,890.00	$60,000.00
342 Software & Annual Maintenance	$ 860.00	$ 618.56	$1,100.00
410 Telephone & Communications	$ 350.00	$ 298.67	$350.00
495 DBPR/DCA Impact Fees	$ 2,000.00	$ -	$2,000.00
510 Office Supplies	$ 1,000.00	$ 129.52	$500.00
520 Operating Supplies	$ 5,000.00	$ 456.12	$1,000.00
950 Other Non Operating Uses Proprietary Funds	$ 13,649.00	$ -	$0.00
Total Operating Expenditures	**$84,278.00**	**$ 62,392.87**	**$65,573.00**
915 Transfer Out	**$0.00**	**$ -**	**$ 90,440.00**
Total Expenditures	**$ 118,028.00**	**$ 103,052.81**	**$ 156,013.00**

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Water Fund (401)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
334310 State Grant - Water Supply System	$ 4,250,000.00	$ -	$ 5,735,875.00
343310 Water Sales	$ 931,277.00	$ 872,865.00	$ 902,421.00
343350 FEES- NEW CON	$ 522,900.00	$ 536.00	$ 1,000.00
343410 Water Sys Improvement Fee	$ 120,000.00	$ 125,558.00	$ 126,240.00
343600 Penalty Charges	$ 21,000.00	$ 19,142.00	$ 20,000.00
353100 Utility/Meter Fines	$ 4,000.00	$ -	$ -
361100 Interest Earnings	$ 26,520.00	$ 23,051.00	$ -
369900 Miscellaneous Revenue	$ 12,000.00	$ 14,528.00	$ 15,000.00
389900 Use Of Fund Balance	$ 141,454.00	$ -	$ -
381131 Due From Other Funds			$ 5,661.00
Total Revenue	**$ 6,029,151.00**	**$ 1,055,680.00**	**$ 6,806,197.00**
Personnel Expenditures			
110 Executive Salaries	$ 219,295.00	$ 216,203.98	$ -
120 Salaries	$ 358,924.00	$ 340,522.74	$ 96,472.00
140 Overtime Wages	$ 15,500.00	$ 26,647.62	$ 27,000.00
210 Fica	$ 36,811.00	$ 35,027.66	$ 10,312.00
211 Medicare	$ 8,609.00	$ 8,191.99	$ 2,412.00
225 ICMA Retirement Contribution	$ 57,240.00	$ 30,858.48	$ 11,361.00
230 Life & Health Ins.	$ 135,342.00	$ 124,415.83	$ 47,962.00
240 Workers' Compensation	$ 9,455.00	$ 9,454.72	$ 9,455.00
Total Personnel Expenditures	**$ 841,176.00**	**$ 791,323.00**	**$ 204,974.00**
Operating Expenditures			
310 Legal Fees	$ 30,000.00	$ 33,336.67	$ 15,000.00
316 Town Engineering	$ 20,000.00	$ 9,466.67	$ 10,000.00
320 Accounting & Auditing	$ 14,250.00	$ -	$ -
340 Other Contractual Services	$ 279,152.00	$ 577,450.28	$ 70,000.00
342 Software & Annual Maintenance	$ 9,600.00	$ 11,324.03	$ 12,000.00
400 Travel & Per Diem	$ 500.00	$ -	$ 500.00
410 Telephone & Communications	$ 5,103.00	$ 5,410.69	$ 5,500.00
420 Freight/Postage/Shipping	$ 200.00	$ -	$ 200.00
430 Utility Services	$ 44,000.00	$ 44,921.67	$ 50,000.00
440 Rentals & Leases	$ 1,500.00	$ 999.32	$ 1,500.00
451 Insurance	$ 61,994.00	$ 82,870.56	$ -
460 R & M - Equipment	$ 45,000.00	$ 8,819.72	$ 178,000.00
461 R & M - Computer Maint	$ 500.00	$ -	$ 500.00
462 R & M - Building	$ 5,000.00	$ 11,013.33	$ 5,000.00
463 R & M - Vehicles	$ 8,100.00	$ 208.55	$ 6,000.00
470 Printing - General	$ 100.00	$ -	$ 100.00
490 Miscellaneous Expenses	$ 50.00	$ -	$ 6,700.00
492 Advertising	$ 300.00	$ -	$ -
510 Office Supplies	$ 1,000.00	$ 425.33	$ 500.00
520 Operating Supplies	$ 230,890.00	$ 77,047.60	$ 56,000.00
523 Uniforms	$ 150.00	$ -	$ 300.00
524 Safety Equipment	$ 400.00	$ 89.72	$ 500.00
540 Dues, Subscriptions, Licenses	$ 800.00	$ 469.33	$ 5,800.00
550 Training/Education/Tuition	$ 550.00	$ 253.33	$ 600.00
Total Operating Expenditures	**$ 759,139.00**	**$ 864,106.80**	**$ 424,700.00**
Capital Expenditures			
613 Cap Outlay - Wetland Monitoring	$ 8,050.00	$ -	$ 8,050.00
630 Cap Outlay - Improvements	$ 10,000.00	$ 21,333.33	$ -
633 Cap Outlay - Water Expansion/System Impr.	$ 4,260,000.00	$ -	$ 5,735,875.00
650 Cap Outlay - Vehicles	$ -	$ -	$ 5,500.00
Total Capital Expenditures	**$ 4,278,050.00**	**$ 21,333.33**	**$ 5,749,425.00**
Debt Expenditures			
710 Debt Principal/loan	$ 114,085.00	$ 115,575.54	$ 120,085.00
720 Debt Interest/loan	$ 30,545.00	$ 29,054.46	$ 24,545.00
Total Debt Expenditures	**$ 144,630.00**	**$ 144,630.00**	**$ 144,630.00**
915 Transfer Out	**$ -**	**$ -**	$ 157,291.00
950 Other Non Operating Uses Proprietary Funds	$ 6,156.00	$ -	$ 125,177.00
Total Expenditures	**$ 6,029,151.00**	**$ 1,821,393.14**	**$ 6,806,197.00**
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Water Fund (401)
Fiscal Year 2026 Budget

334310 State Grant - Water Supply System	$ 4,250,000.00	Carryforward. Reimbursement grant
334310 State Grant - Water Supply System	$ 1,485,875.00	Reimbursement grant
343310 Water Sales	$ 902,421.35	
343350 FEES- NEW CON	$ 1,000.00	
343410 Water Sys Improvement Fee	$ 126,240.00	$10 per resident monthly
343505 Sewer	$ -	
343600 Penalty Charges	$ 20,000.00	
343620 Tampering Fees	$ -	
353100 Utility/Meter Fines	$ -	
361100 Interest Earnings	$ -	
369900 Miscellaneous Revenue	$ 15,000.00	
389900 Use Of Fund Balance		
110 Executive Salaries	$ -	
120 Salaries	$ 54,748.71	
120 Salaries	$ 41,723.24	
140 Overtime Wages	$ 27,000.00	
210 Fica	$ 10,311.84	
211 Medicare	$ 2,411.64	
225 ICMA Retirement Contribution	$ 11,361.12	
230 Life & Health Ins.	$ 47,962.08	
240 Workers' Compensation	$ 9,455.00	
310 Legal Fees	$ 15,000.00	
316 Town Engineering	$ 10,000.00	
320 Accounting & Auditing	$ -	
340 Other Contractual Services	$ 70,000.00	
342 Software & Annual Maintenance	$ 12,000.00	
400 Travel & Per Diem	$ 500.00	
410 Telephone & Communications	$ 5,500.00	
420 Freight/Postage/Shipping	$ 200.00	
430 Utility Services	$ 50,000.00	
440 Rentals & Leases	$ 1,500.00	
451 Insurance		
460 R & M - Equipment	$ 178,000.00	Lift Station checks, water plant inspections
461 R & M - Computer Maint	$ 500.00	
462 R & M - Building	$ 5,000.00	
463 R & M - Vehicles	$ 6,000.00	
470 Printing - General	$ 100.00	
490 Miscellaneous Expenses	$ 6,700.00	
492 Advertising		
510 Office Supplies	$ 500.00	
520 Operating Supplies	$ 56,000.00	Chlorine, Aqua Gold
523 Uniforms	$ 300.00	
524 Safety Equipment	$ 500.00	
540 Dues, Subscriptions, Licenses	$ 5,800.00	FL DEP, Neptune, Fl Rural Water Association
550 Training/Education/Tuition	$ 600.00	
613 Cap Outlay - Wetland Monitoring	$ 8,050.00	
630 Cap Outlay - Improvements		
633 Cap Outlay - Water Expansion/System Impr.	$ 5,735,875.00	
650 Cap Outlay - Vehicles	$ 5,500.00	Vehicle payment 5 year-term
710 Debt Principal/loan	$ 120,085.00	State Revolving Fund loan payment 26 and 27
720 Debt Interest/loan	$ 24,545.00	State Revolving Fund loan payment 26 and 27
915 Transfer Out	$ 157,290.52	Payroll Transfer

Waste Water Fund (402)
Fiscal Year 2026 Budget

	Adopted Budget	Estimated Actual	Proposed Budget
Revenue			
334351 State Grant - Sewer	$ 254,501.00	$ -	$ 254,501.00
343515 Waste Water, CDD	$ 120,000.00	$ 173,000.00	$ 173,000.00
343525 Waste Water, Town	$ 106,000.00	$ 130,145.00	$ 146,623.00
Total Revenue	**$ 480,501.00**	**$ 303,145.00**	**$ 574,124.00**
Operating Expenditures			
430 Utility Services	$ 120,000.00	$ 173,000.00	$ 173,000.00
460 R & M - Equipment	$ 339,334.00	$ -	$ 340,653.00
650 Cap Outlay - Vehicles	$ -	$ -	$ 5,500.00
950 Other Non Operating Uses Proprietary Funds	$ 21,167.00	$ -	$ -
Total Operating Expenditures	**$ 480,501.00**	**$ 173,000.00**	**$ 519,153.00**
915 Transfer Out			$ 49,462.00
950 Other Non Operating Uses Proprietary Funds	$ -	$ -	$ 5,509.00
Total Expenditures	**$ 480,501.00**	**$ 173,000.00**	**$ 574,124.00**

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