City of Tavares, Florida
Fiscal Year 2026

ADOPTED BUDGET

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ANNUAL BUDGET
FOR THE FISCAL YEAR 2025-2026
10/1/2025 THROUGH 9/30/2026

CITY COUNCIL

Walter Price Sr.
Mayor

Lori Pfister
Vice Mayor

Bob Grenier
Councilmember

Sandy Gamble
Councilmember

Troy Singer
Councilmember

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Tavares
Florida

For the Fiscal Year Beginning

October 01, 2024

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Tavares, Florida, for its Annual Budget for the fiscal year beginning October 01, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Overview

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READERS GUIDE

What is included in this document?

The City's Adopted Budget provides a framework for the overall fiscal management of the City of Tavares for fiscal year 2025-2026. It includes both day-to-day operating funds, special revenue funds, debt service funds, and capital improvement funds.

This document is split into multiple sections: an introduction section, a city-wide summary, detailed budgets for all funds, a five-year Capital Improvement Plan, and a glossary.

Included in the **Introduction Section** is a letter from the City Administrator, executive summary, city profile, summary of the City's governmental structure, summary of the budget process, a budget calendar, the City's mission statement, and the City's organizational chart. The **City-Wide Summary Section** includes: revenue and expenditure summaries, a position summary, and multiple analysis pages.

How to read this document?

The Annual Budget is presented Citywide as well as by individual funds (department and division). The City currently has thirty-seven (37) funds including the General Fund, 21 Special Revenue Funds, 10 Proprietary Funds, and 5 Trust and Agency Funds. The General Fund is the largest of the funds and accounts for the majority of the City's total budget expenditures.

The General Fund is shown first followed by the Special Revenue funds, and then the Proprietary funds. Each fund includes revenues, and expenditures broken down by department (and division). The General Fund has the largest number of departments and accounts for the majority of the City's total budget. Each department includes an organizational chart; list of positions; a description of operations, goals and achievements; performance measures; and a line item budget with comparisons to prior years.

Have any questions?

If you have any questions regarding the material presented, please direct them to the Finance Director at 352-742-6212.

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Date: September 30th, 2025

To: Mr. Walter Price, Sr., Mayor
Ms. Lori Pfister, Vice Mayor
Mr. Bob Grenier, Councilmember
Mr. Sandy Gamble, Councilmember
Mr. Troy Singer, Councilmember

Re: Adopted Fiscal Year 2026 Budget

Honorable Mayor and Members of the City Council:

It is my pleasure and privilege to present the Adopted Fiscal Year 2026 Budget (October 1, 2025, through September 30, 2026) for the City of Tavares. The City's annual budget serves as a vital financial roadmap for the upcoming year. This budget document is a financial plan that reflects the goals and objectives set by the City Council. It details how services will be provided to the community, and its approval is one of the most important actions the City Council takes.

I am proud of the efforts made by staff to formulate a document that demonstrates the city's financial health while meeting many of the City Council's goals for the next Fiscal Year. Some collective goals set by the City Council that have been met in this budget include the following:

1. Lowers the millage rate.
2. Lowers the Debt Service millage rate
3. Increases General Fund reserves to meet GFOA standards.
4. Continues to lower debt and do not add any new debt.
5. Provides a similar level of service.
6. Fairly and competitively compensate employees to attract and retain high-quality staff.
7. Continues and finishes projects already in progress.
8. Continues to pursue grants.

All of these goals have been met in the budget. My comments on each goal follow below:

1. **Lower the millage rate** – The millage rate has been reduced from 6.7756 mills to 6.6850 mills. A "steady as she goes" approach to gradually lowering the millage rate each year has been recommended and continues to be advised to ensure

fiscal stability and to balance maintaining service levels without risking the city's financial future by lowering it too much, too quickly.

2. **Lowers the Debt Service millage rate** – The debt service millage rate has been reduced from .1601 mills to .1467 mills. A "steady as she goes" approach, gradually lowering the millage rate each year, is achieved.

3. **Increase General Fund reserves to meet GFOA standards** – The City has steadily increased the General Fund reserve balance to meet GFOA recommendations year after year. This budget increases the estimated General Fund reserve balance to $7,169,527, or 24.04% of total General Fund expenditures. At this level, reserves exceed the GFOA recommendation of two months of operating expenditures by about one month.

4. **Continue to lower debt and no new debt** – The budget does not propose any new debt. All new capital items and projects in the adopted budget are funded by paying as we go.

5. **Provide a similar level of service** – Service levels remain similar in all departments except for the Information Technology and Community Services (Recreation) Departments as follows:

   A) **Information Technology** – The budget emphasizes increased investment in network security and communication. Protecting sensitive data and critical infrastructure from cyber threats is a key function of IT. The IT Department will upgrade older network equipment and acquire new security software to improve network protection while ensuring compliance with all Federal and State laws. Recent changes in federal funding and priorities have resulted in the discontinuation of funding for certain cybersecurity software that the city utilizes. The IT budget has increased to cover this shortfall. It is anticipated that changes in state legislation will also impact the IT department in the future, as additional cybersecurity funding is reduced.

   B) **Community Services** – Three new positions are proposed. Two are needed to maintain current service levels, and one will enhance the service level provided at the City's history museum. The City of Tavares History Museum plays a crucial role in preserving and sharing the rich heritage of our community. To maintain and enhance educational programs, visitor engagement, and exhibit quality, one (1) new part-time Museum Assistant is proposed. This position is essential for providing high-quality guided tours. One (1) new Athletic Field Specialist and one (1) new part-time Recreation Aide are proposed to maintain service levels at the City's two

major recreational parks (Golden Triangle Regional Park East Campus and Golden Triangle Regional Park West Campus). The City Council recently approved an agreement with Lake County to fund capital improvements at the Golden Triangle Regional Park East Campus for $13.5 million over the next few years. Using $148,000 of this funding to upgrade the soccer field lighting at the East Campus is proposed. The remaining funding is not budgeted at this time but will be budgeted as the City Council appropriates funding. The budget includes $404,512 to design and construct additional parking, access roads, concessions, restrooms, and ballfields at the Golden Triangle Regional Park West Campus. Funding for these improvements comes from selling Stover Field to the Lake County School Board.

Note: Although the new positions listed below do not "increase" the level of service, they are additional and needed to maintain the city's current levels of service and thus are reflected in the Adopted Budget:

i. **Six (6) New Public Safety Employees** – the adopted budget includes one (1) new part-time Evidence Technician, two (2) new Police Officers, and three (3) new Firefighters / Paramedics. These new positions will help maintain the level of service provided by the Police and Fire Departments as the city has and continues to grow.

ii. **One (1) New Grant / Accounting Specialist, and One (1) New Customer Service Clerk** – Due to growth and increased accounts payable and grant functions, the Grant / Accounting Specialist will support current Finance functions to ensure timely payment of vendor payments with reduced errors and provide for additional grant reporting. The part-time Customer Service Clerk will help maintain the level of service provided by the Utility Billing department.

iii. **One (1) New Fleet Technician** – An additional position is proposed to maintain the City's aging and growing fleet.

iv. **One (1) New Facilities Technician I** – An additional position is proposed to meet the preventative maintenance needs of the City's aging facilities.

v. **One (1) New Utility Tech Worker and One (1) New Maintenance Worker** – Two positions are proposed for the Utilities Fund. These positions are intended for the Water Department and the Wastewater Department, respectively, to accommodate ongoing growth.

vi. **One (1) New Solid Waste Driver I** – Due to new growth, an additional route is required to maintain service levels. A new driver position is proposed to implement this route.

vii. **One (1) Waterfront Operations Specialist** – An additional position is proposed to maintain service levels due to increased foot traffic from boaters, seaplanes, and park patrons in the downtown waterfront area.

6. **Fairly and competitively compensate employees to attract and retain high-quality staff** – The Adopted Budget includes a 5.0% pay increase for all employees. This increases Tavares' competitive position in terms of salaries and benefits compared to other local municipalities.

7. **Continue and finish projects already in progress** – The following projects are ongoing and scheduled to be completed in Fiscal Year 2026.

   A. St. Clair Abrams Pond Improvements.
   B. West Main Street Gateway Feature.
   C. Woodlea Road Water and Wastewater Extension (Peninsula) project.
   D. Woodlea Sports Park upgrades.
   E. Temporary parking at the former Public Works Facility.
   F. Double-decker parking garage concept plan.

8. **Continue to pursue grants** – The City currently has over a million dollars in active grant funding and will continue seeking more.

This budget compensates employees fairly, continues and finishes projects, pursues grant opportunities, meets GFOA recommendations for General Fund reserve balances, continues to pay down City debt, and maintains a similar level of service to the prior year. The adopted budget was developed during a period of economic uncertainty. While the economy continues to grapple with recessionary challenges, including inflation, spiking gas and housing prices, supply shortages, construction cost escalations, and uncertainty regarding tariffs, Tavares remains committed to a conservative and fiscally cautious approach.

Tavares is in a strong financial position. Thanks to smart policies set by the City Council and excellent staff, the City has achieved a sustainable General Fund reserve level that exceeds recommendations from the Government Finance Officers Association (GFOA). The City faces some challenges, including higher-than-normal increases in the costs of procuring goods and services, and recruiting and retaining employees. To address this, reserve balances have been increased. As it relates to employee recruitment and retention, a 5.0% pay increase for all employees is included in the adopted budget.

Another significant challenge facing the city is the revenue loss from the sunsetting of TIF District 1. The end of this TIF district resulted in a revenue decrease of about $240,000 for the city. Consequently, the budget had to be adjusted, including reducing funding for

sponsored events. Funding for these events decreased from $314,467 in FY 2025 to $282,200 in FY 2026 to compensate for this loss.

The Adopted Budget acknowledges the effect of high inflation on the Tavares community. Efforts have been made to minimize passing on the cost of inflation to the community without compromising service levels. Except for the expenditures discussed above, no increases in service levels are programmed in this budget. Many budget cuts were made to achieve the goals set forth above and address price increases. The items cut from the FY 2026 Adopted Budget can be found in the cut list section at the end of this document.

This budget was developed by analyzing past, present, and future financial conditions. Frameworks were established using financial principles that will sustain fundamental functions of the City for years to come.

As you read this document, please do not hesitate to contact me or Lori Houghton, Finance Director, if you have any questions. An Executive Summary follows.

Respectfully submitted,

John H. Drury
City Administrator

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Budget Summary

EXECUTIVE BUDGET SUMMARY
ADOPTED BUDGET - FISCAL YEAR 2025-2026

The City of Tavares Adopted Fiscal Year 2025-2026 General Fund budget includes revenues and expenditures totaling $29,826,614. This represents a General Fund increase of 5.31% and an overall increase (all funds) of 4.35%. The adopted budget includes the following:

General Fund:

- A millage rate decrease from 6.7756 mills to 6.6850 mills, and a debt service millage rate decrease from 0.1601 to 0.1467 mills.
- A 5.0% pay increase for employees.
- Health insurance premiums contributed by the City are budgeted at a 4.5% increase over prior year. The City contributes the same amount toward the HMO and PPO plans (PPO employees pay the excess over the City's HMO Contribution).
- An increase in workers' compensation insurance of 7%.
- An estimated increase for FRS Contributions (10.00% over prior year for all classes).
- Various increases for Electric, Water, and Gas costs.
- Adopted Position Changes for Fiscal Year 2026:
  - General Fund
    - Full-time Grant / Accounting Specialist.
    - Part-time Customer Service Clerk.
    - Full-time Fleet Technician.
    - Part-time Evidence Technician.
    - Two full-time Police Officers.
    - Three full-time Firefighter/Paramedic.
    - Full-time Facilities Technician I
    - Full-time Athletic field Specialist
    - Part-time Museum Assistant.
    - Part-time Recreation Aide.
  - Utility Fund
    - Full-time Utility Tech Worker.
    - Full-time Maintenance Worker.
  - Solid Waste Fund
    - Full-time Driver I.
  - Seaplane Base Fund
    - Full-time Waterfront Operations Specialist.
- The Adopted Budget includes a 18% increase for General Liability and Property Insurance.
- Various operational cost increases.
- Special Events (moved from TIF fund) - $282,200.
- New replacement computers - $70,000.
- Christmas lighting program - $190,300.
- July 4th program - $57,500.
- Sidewalk grinding - $49,126.
- Upgrade soccer field lighting at Golden Triangle Regional Park East Campus - $148,000.

- Woodlea Sports Park Design and Construction of Additional Parking, Access Roads, Concessions, Restrooms and Ball Fields - $404,512.

TIF Fund:

- Facade grant improvement program - $30,000.

Infrastructure Sales Tax Funds:

- Street paving/resurfacing - $400,000.
- State Road 19 Complete Street's Master Plan - $75,000.
- Two police vehicles to replace existing vehicles (fully outfitted) - $158,200.
- Pavilion roof top unit replacement - $140,000.
- New replacement small bucket truck - $163,500.
- Replacement playground feature for Ingraham Park - $67,000.
- Public Safety Complex debt service - $1,223,588.
- Capital Improvement Note 2020 debt service (wayfinding signs downtown, cemetery restrooms, Seaplane Base/Marina rebuild match, Wooton Wonderland reconstruction, police vehicles, bocce ball courts, pickleball courts, history museum, and splash pad rehabilitation at splash park) - $227,677.
- Public Works Facility debt service - $319,108.
- Capital Improvement Note 2022A debt service for Fire/Rescue ladder truck - $117.176.

Solid Waste:

- Moved all Public Works Facility debt service to Infrastructure Sales Tax Fund.

Water/Wastewater/Stormwater:

- Base read phase 9 -$120,000.
- Test fire hydrants - $50,000.
- Streetsweeper - $400,000.
- SCADA software upgrades - $50,000.
- Stormline repairs and lining - $77,782.

Water/Wastewater Impacts and Water Wastewater Renewal & Replacement:

- Low pressure sewer system ISBA area - $75,000.
- ISBA utility master plan - $100.000.
- ISBA study: extension of sewer lines - $50,000.
- Lift station rehabilitation - $292,000.

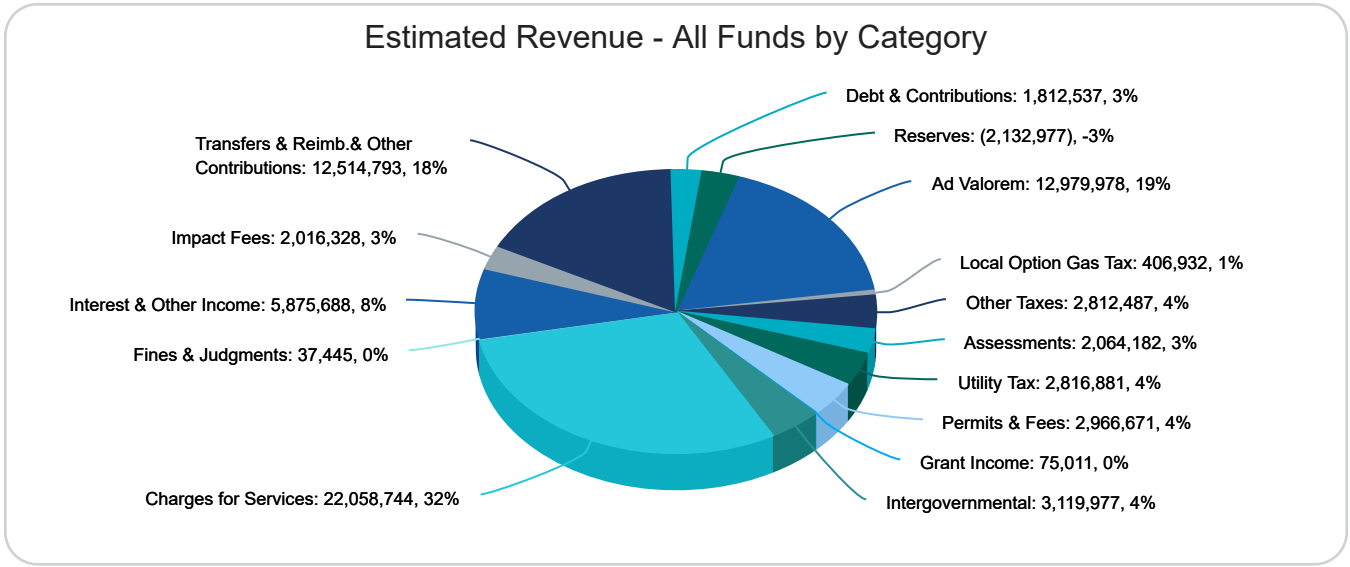
Other Budget Notes:

Capital expenditures are included within the General Fund, Police Impact Fee Fund, Infrastructure Sales Tax Funds, Pavilion Fund, Water and Sewer Operating Fund, the Water and Sewer Impact Fee Fund, the Water and Sewer Renewal & Replacement Fund, the Solid Waste Fund, and the Stormwater Fund. A listing of all capital expenditure items can be found beginning on page 628 of the Adopted Budget document.

The Fiscal Year (FY) 2025-2026 Adopted Budget includes two funds for Infrastructure Sales Tax. Fund 150 captures the Infrastructure Sales Tax of 2003 which sunset in December 2017. Fund 152 captures the Infrastructure Sales Tax approved by voters with receipts commencing January 2018. Debt service for the 2016 Capital Improvement Revenue Note for the Public Safety Complex is included in Fund 152.

The FY 2026 Adopted Budget supports the City's commitment to provide a similar level of service to all city residents, thus the Adopted Budget includes and continues the Fire Assessment at 100%.

The Adopted Budget is expected to maintain a General Fund reserve level of 24.0% or $7,169,527. This amount excludes reserves from the restricted Building Permit fund.



Millage Rate

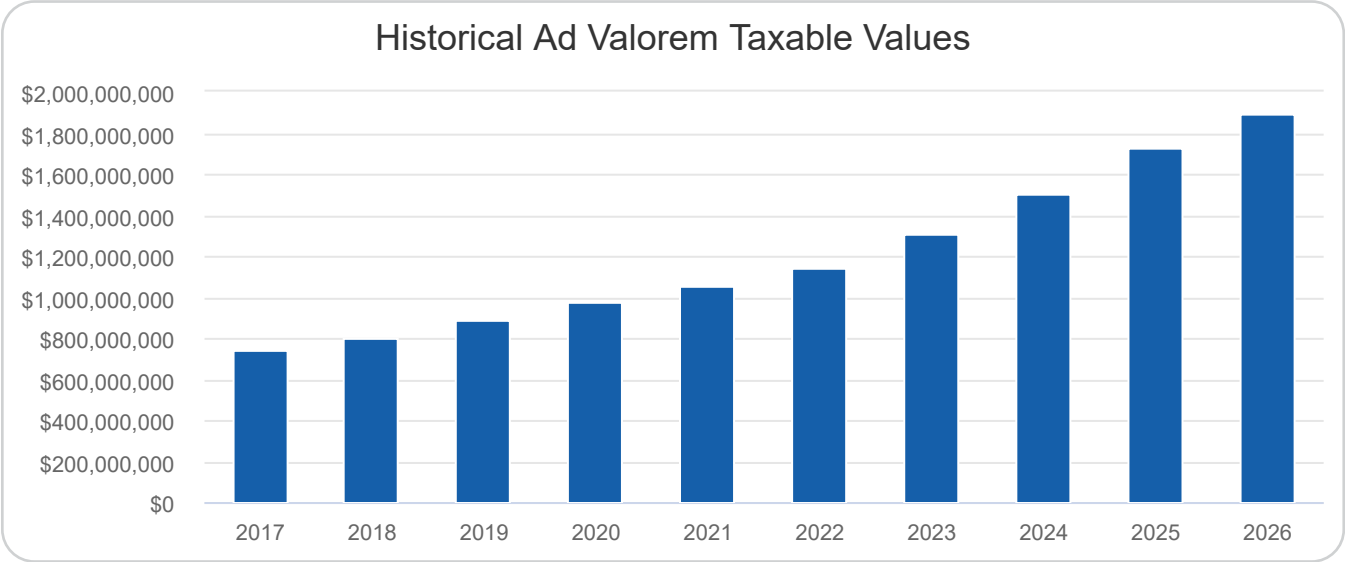
A Historical Perspective – In 2007, the Florida Legislature passed House Bill HB-1B requiring dramatic cuts in local municipal budgets. This bill required cities to roll back taxes to the roll back rate and reduce millage rates further by a state-calculated percentage based on historical growth trends. In order for cities to adopt a rate higher than the maximum millage allowed, a unanimous vote of the elected body was required. In January 2008, the voters of Florida approved a referendum known as "Amendment 1" that further reduced the allowable millage that a city could assess. Amendment 1 provided an additional Homestead Exemption of $25,000, and provided Florida residents the ability to take their accrued "Save Our Homes"[1] savings/benefits with them to other Florida counties. In addition, the Florida Legislature passed a "glitch bill" to further restrict the maximum millage that cities could adopt.

As a result of these changes and the economic environment between FY 2009 and FY 2013, the City experienced ***significant decreases*** in taxable assessed values, 4.88% in 2009, 6.81% in 2010, 16.52% in 2011, 7.68% in 2012, 5.63% in 2013, or a combined decrease of $324,415,049 between FY 2009 and FY2013, a **decrease of 41.5%.**

The impact of legislative changes and the economic environment had a significant effect on the City's budget during this time period which required significant reserve appropriations in order to maintain service levels to City residents. The impact of legislative changes, and the economic conditions of the recent past all contributed to significant decreases in taxable values for the City of Tavares, which decreased available ad valorem revenue streams. FY 2014 provided the City the first year of positive growth in Assessed Value of 2.28%. A significant portion of the growth was attributed to gains in new construction such as the Osprey Lodge, the Big House, and three Lakeside downtown hotels.

Beginning in FY 2014 the City began to see small increases in taxable values which continue today. Some of these increases were attributed to new construction which includes the Tavares Crossing, new hotels on the Ruby Street Waterfront, Atwater Apartments, surgical center, and construction restarts in subdivisions that were stagnant due to the recession.

Adopted **Budget** – The FY 2026 Adopted Budget includes a Millage Rate of 6.685 mills which is -0.09 mills or -1.34% less than the prior year millage rate of 6.7756. The Millage rate is 5.21% above the estimated roll-back rate of 6.3538. The Millage rate for the Adopted Budget is based on the property appraisers best estimate provided on 5/31/2025.



Community Redevelopment District – TIF

The City's Community Redevelopment area was comprised of two districts; however, as of 2025 only one district remains active. The first district operated for thirty years and ended in 2025. Properties within both districts experienced decreases in taxable values over the same period as the General Fund (FY2009 - FY2013) as a result of the legislative changes discussed above and the related economic environment.

Historical Values for TIF Districts

Fiscal Year	Taxable Value	Gains	Estimated Revenue
2017	49,679,555	3,830,533	191,024
2018	52,551,202	2,871,647	221,371
2019	55,607,689	3,056,487	293,890
2020	60,797,030	5,189,341	337,337
2021	66,442,602	5,645,572	403,656
2022	70,451,589	4,008,987	460,609
2023	77,173,023	6,721,434	543,908
2024	85,707,813	8,534,790	601,984
2025	96,413,936	10,706,123	767,306
2026	42,436,147	(53,977,789)	340,867

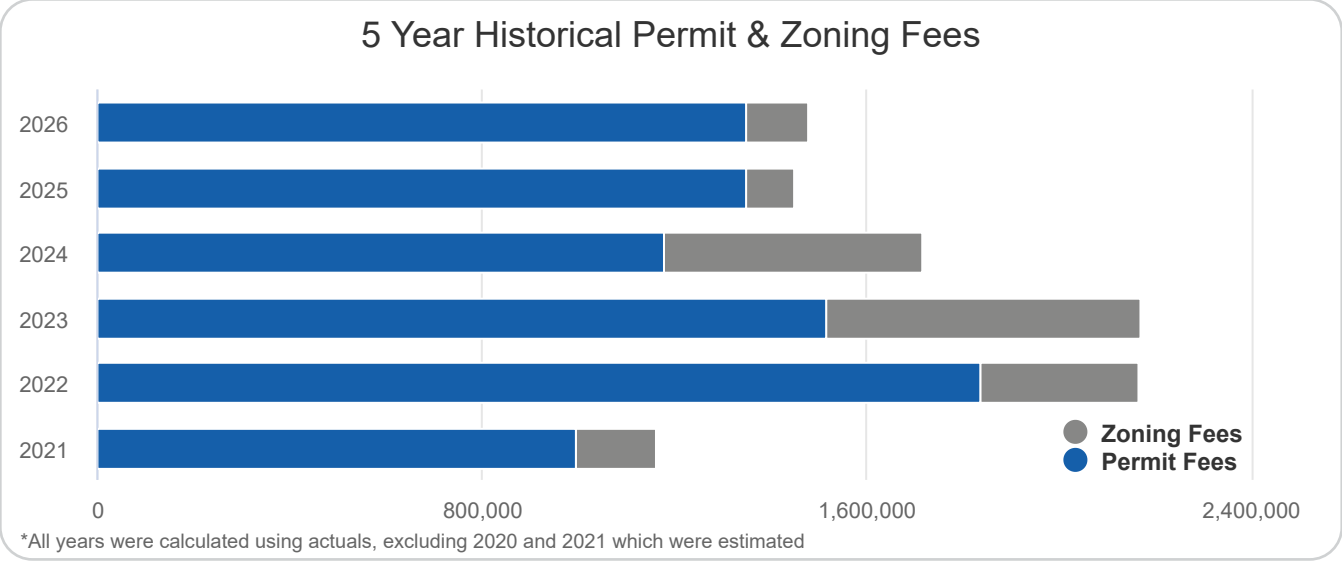
Combined taxable values for both districts experienced an decrease over the prior year. Combined values are expected to decrease from $96,413,936 to an estimated value of $42,436,147 for FY 2026. This decrease is due to TIF District 1 closing. Revenue for the fund is derived from the annual assessed value incremental decreases.

Other Taxes and Franchise Fees

As included in the FY 2026 Adopted Budget, General Fund revenues from sources other than Ad Valorem taxes (and excluding debt proceeds, roll-overs, grants, transfers, and reimbursements) are expected to total $9,610,069. This increase of 1.47% is attributable to estimated increases in state revenue sharing and utility tax revenue collections, and $525,000 in additional revenue in the prior year for the sale of Stover Fields.

Permits and Fees

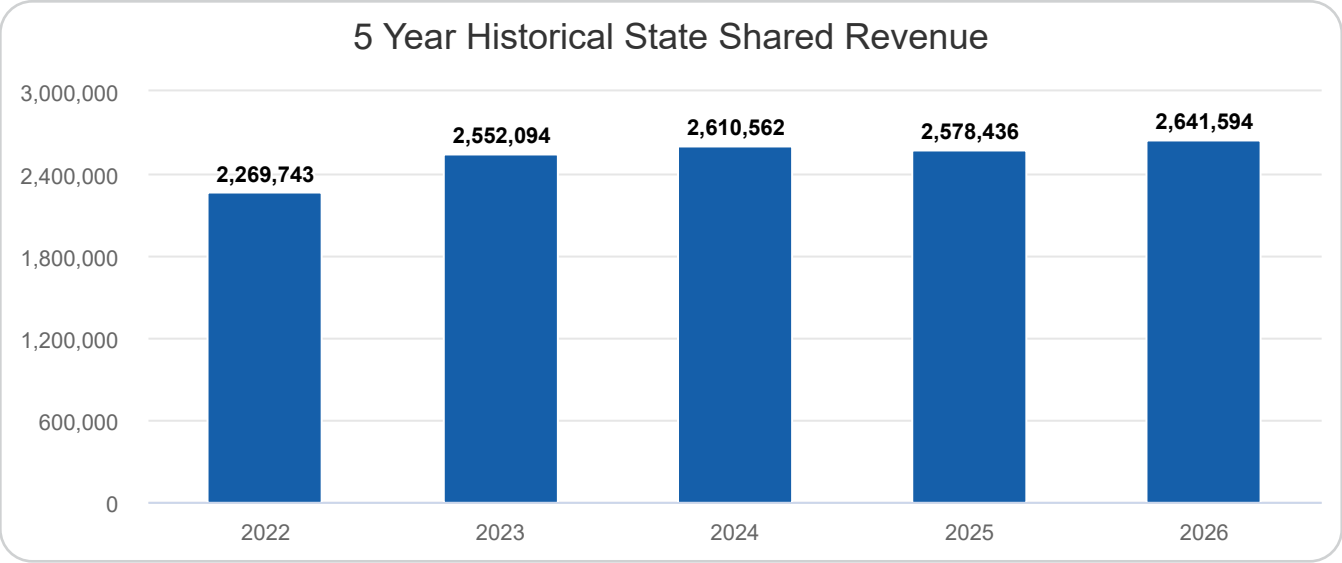
The FY 2026 Adopted Budget includes an estimated increase in permit and zoning revenues of 1.96% over the prior year. This represents expected building related activities for the upcoming fiscal year. Staff expects building permit activity to increase from that of the prior year due to current local economic indicators. It should be noted that various economic factors affect the stability of this revenue stream.



Intergovernmental Revenue

General Fund revenues for this category are received from the State of Florida Department of Revenue and various other government agencies. Some of the revenues included are Municipal Revenue Sharing, Half-Cent Sales Tax, Florida Department of Transportation Cost Shares, and County Aid to Libraries. Intergovernmental revenues are expected to increase by 3.49% in FY 2026.

State Shared Intergovernmental revenue used for operating purposes (including the Half Cent Sales Tax) is expected to increase by 2.45%. State Shared Intergovernmental revenues make up the bulk of intergovernmental revenues. Increase differences in State Shared Revenues can be attributed to the economic environment as well as legislative changes.



Charges for Services

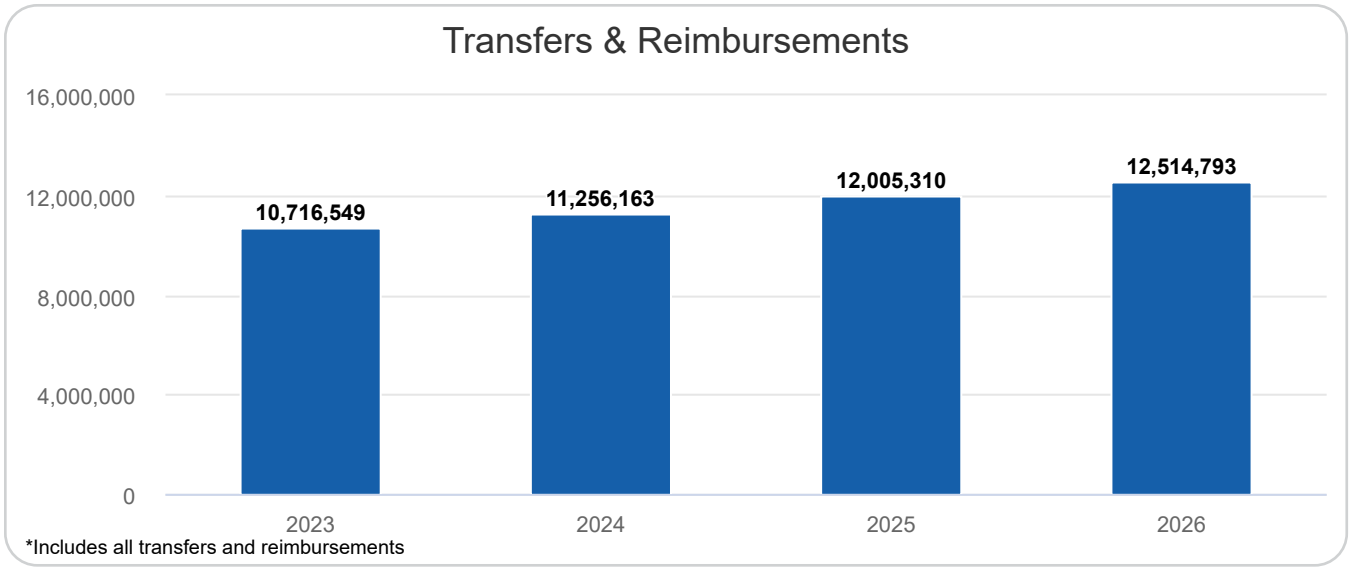
This revenue source includes Recreation Services in the General Fund as well as fees for services provided in the Water/Wastewater, Solid Waste, Stormwater, Seaplane Base and Pavilion Funds. The Water/Wastewater Fund is expected to experience an increase in service fee collections of 6.18%; this increase is attributable to growth, and normal rate increases as outlined in the 2023 rate study. A rate study for revenue sufficiency as required by City debt covenants was completed in September 2023. The updated rate study suspends the annual CPI+1% increase (until 2029) for water, wastewater, and reclaim water, and instead provides a 2% increase each year through 2028. It is expected that actual consumption will also affect the overall revenue stream in the coming year.

The Stormwater Fund budget includes a small fee increase for FY 2026. A Rate Study was completed in FY 2023 to address revenue sufficiency as it relates to debt requirements. Stormwater Rates were included in the rate Study and approved by the City Council.

Inter-fund Transfers

Inter-fund transfers represent a major source of funding in the General Fund. Transfer amounts remain relatively constant. *Operating* transfers and *reimbursements* presented a increase over the prior year amount of 2.90%. The increase, excluding fire assessment and building permit transfers, is attributable to improved cost allocations of internal service departments, a transfer from the General Fund to the Stormwater fund to reimburse for Right-of-Way services, and a few one-time expenditure reimbursements in the prior year.

Transfers from the Water/Wastewater Operating Fund to the State Revolving Loan Debt Service Restricted Fund represent debt service obligations of the Wastewater Plant Expansion Project, Water Plant upgrades, the Reclaim Project Preconstruction Loan, and the CRA Water and Wastewater projects. In addition, the General Fund includes transfers from the Fire Assessment Fee Fund for assessable fire service costs.



Fund Balance/Retained Earnings (Reserves)

It is essential for governments to maintain adequate levels of unreserved fund balance to mitigate current and future risks (i.e., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Levels of unreserved fund balance are a crucial consideration as well in long-term financial planning.[a] Fund balance reserves are mitigating factors in assessing a city's bond rating, which correlates to lower costs for debt financing and borrowing.

As levels of unreserved fund balances fluctuate from period to period, the measures considered, according to the Government Finance Officers Association (GFOA), should be considered within the broader context of long-term forecasting to avoid the risk of placing too much emphasis upon the level of unreserved fund balance in the General Fund at any one time. In practice, acceptable levels of unreserved fund balance typically are less for larger governments than for smaller governments.[a] One reason for this difference is simply the extent of the amounts involved in the case of larger governments. Larger governments typically have more diversified revenues and expenditures, thus requiring less unreserved fund balance to protect against volatility.[b]

Although the City does not have a formal fund balance policy, the City has practiced good fiscal management in maintaining fund balances within acceptable limits. The GFOA suggests minimum fund balance limits of no less than two months of regular operating expenditures for the General Fund. The 2025-2026 Adopted Budget estimates General Fund unreserved fund balance at 24.0% or $7,169,527 at 9/30/2026. This excludes reserve amounts restricted for Building Permit Operations; with Building Permit Reserves, total General Fund Reserves are estimated at 33.3%. The City has steadily increased the General Fund reserve balance to meet GFOA recommendations year after year.

A table of current and projected fund balances for the General Fund, Water/Wastewater fund, and other Major funds are displayed below:

Estimated Reserve Balances at 9-30-2026

	Estimated Reserves 09/30/25	Projected Revenues FY 2026	Projected Expenditures FY 2026	Estimated Reserves 09/30/26
General - Operating	7,688,361	29,307,780	29,826,614	7,169,527
General - Bldg Permits	2,570,623	185,481	-	2,756,104
TIF Fund	(7,202)	292,326	292,326	(7,202)
Infrastructure - 2003	124,611	-	124,000	611
Infrastructure - 2018	-	2,487,958	3,185,907	(697,949)
Water/Wastewater	3,920,924	14,363,988	15,069,797	3,215,115
W/WW Impacts & RRI	9,790,268	4,390,471	3,927,052	10,253,687
Solid Waste	869,441	4,848,980	4,848,980	869,441
Stormwater	622,800	2,446,542	2,433,038	636,304
Seaplane Base	41,800	1,046,608	1,046,608	41,800
Pavilion	(237,365)	851,720	851,720	(237,365)

*Pavilion Fund and TIF Fund Balances are negative due to Long-term Internal Loan Balances. General – Bldg Permits includes Fund 115 & 153 (Building Permits and Road Construction)

New Positions

The FY 2026 Adopted Budget includes 13 new full-time positions and 4 new part-time positions:

- Full-time Grant / Accounting Specialist.
- Part-time Customer Service Clerk.
- Full-time Fleet Technician.
- Part-time Evidence Technician.
- Two full-time Police Officers.
- Three full-time Firefighter/Paramedic.
- Full-time Facilities Technician I
- Full-time Athletic field Specialist
- Part-time Museum Assistant.
- Part-time Recreation Aide.
- Full-time Utility Tech Worker.
- Full-time Maintenance Worker.
- Full-time Driver I.
- Full-time Waterfront Operations Specialist.

The following table provides an overview of funded positions:

Governmental Funds

Public Safety - Police (Includes Admin Positons)	**43.0**
Public Safety - Fire (Includes Admin Positions	**34.0**
General Government	
(Admin, Gen Ovrhd, Fin/Tech, City Clerk, HR, Legal, Pub Comm & Fleet)	***38.5***
Economic Development	**3.0**
Physical Environment	
(Comm Dev, Physical Environment, and Parks Management)	**30.0**
Culture & Recreation	
(Library, Community Svcs-Parks Oper/Rec)	20.5
Total General Fund	**169.0**
Community Redevelopment - TIF FUND	**-**
Total Governmental Funds	**169.0**

Enterprise Funds

Water/Wastewater	32.0
Solid Waste	9.0
Stormwater and Right-of-Way Management	9.0
Seaplane Base	8.0
Pavilion Fund	5.5
Total Enterprise Funds	**63.5**
Authorized Full-time Equivalent Positions	**232.5**

FT Equivalency for PT Positions is based on the % of hours worked of 2080 hrs.
Seasonal Positions - not shown

Personal Service Wages and Benefits

- The FY 2026 Adopted Budget assumes a 5.0% pay increase for employees.
- Overall salaries and benefits for the City increased $1,555,529 or 6.59% from prior year; this increase can be attributed to pay increases of 5.0% effective October 1, 2025, new positions, and health insurance increases.
- Health insurance premiums contributed by the City are budgeted at a 4% increase over prior year. The premium rates employees pay has increased an equal percentage to match the City contribution's increase. PPO members may contribute a significantly higher amount as City contributions will be the same for HMO and PPO.
- Pension contributions are budgeted at 10% increase for FRS Regular Class, FRS Special Risk Class, FRS Senior Management Class, and FRS Elected Officer Class.
- FRS Contributions are budgeted at blended rates for the year due to anticipated rate increases effective July 1, 2026.
- Police and Fire pension contributions include all wage enumerations with the exception of over-time, which is capped at 300 hours per year. The over-time limitation is due to legislative restrictions. Firefighters are budgeted at 30.575% and Police Officers are budgeted at 57.020%. Firefighters and Police members in FRS are budgeted at 36.025% in the FRS Special Risk Class. Effective June 1st 2019 all new public safety employees are automatically enrolled in the Florida Retirement System.
- Workers' Compensation insurance/benefits increased 7% for the 2025-2026 fiscal year.

	Wages & Benefits Budget 2025	Wages & Benefits Budget 2026	Increase	Percentage Change
General	17,869,950	19,088,560	1,218,610	6.82%
Water/Wastewater	3,179,779	3,375,434	195,655	6.15%
Solid Waste	772,056	845,673	73,617	9.54%
Stormwater	839,135	885,418	46,283	5.52%
Seaplane Base	483,918	473,916	(10,002)	-2.07%
Pavilion Fund	443,716	475,082	31,366	7.07%
Total Wages & Benefits	**23,588,554**	**25,144,083**	**1,555,529**	**6.59%**

Operating Expenditures

Expenditures related to operational activities (Wages & Operating Materials) increased $3,748,297 or 8.27% for all operating funds. Contributions to this increase include:

- Increases in wages and benefits (pay increases, health insurance, pension, workers' compensation, four new positions, and two deferred positions).
- Expenditure increases for fuel, utility services, landfill, and contractual services.
- Increases for transfers from the Water/Wastewater Operating to the SRF Debt Service Fund for debt service obligations.

City of Tavares Operational Expenditures (Wages & Operating)

	Original Budget 2025	Adopted Budget 2026	Increase (Decrease)	Percentage Change
General	25,226,524	27,347,341	2,120,817	8.41%
TIF Fund	379,883	60,577	(319,306)	-84.05%
Water/Wastewater	11,627,161	12,802,232	1,175,071	10.11%
Solid Waste	4,281,398	4,848,980	567,582	13.26%
Stormwater	2,158,653	2,329,236	170,583	7.90%
Seaplane Base	1,015,850	1,046,608	30,758	3.03%
Pavilion Fund	653,485	656,277	2,792	0.43%
Total	**45,342,954**	**49,091,251**	**3,748,297**	**8.27%**

Note: Table includes transfers. Table does not include capital, debt or community grants.

Debt Service

The FY 2026 Adopted General Fund Budget includes appropriations for transfers to the debt service fund for the Wooton Park Capital Improvement Note, the Unpaved Road Capital Improvement Note, the Capital Improvement Note Series 2016 (Security Improvements), the Capital Improvement Note Series 2014 (Police Cars), and the Capital Improvement Note Series 2018 (Police Cars and Fire Truck).

The Infrastructure Sales Tax Fund includes debt service appropriations for the Capital Improvement Revenue Note, Series 2016 and 2017 for the Public Safety Complex, Capital Improvement Note 2020 for various capital projects, and Capital Improvement Note 2023 for a new Fire Department ladder truck. The Pavilion Fund includes appropriations for Debt Service obligations for the Capital Improvement Revenue Note, Series 2013 for the Pavilion Project.

Appropriated debt service for enterprise funds for the FY 2026 Adopted Budget includes lease payment obligations for capital equipment purchases made in prior fiscal years as well as obligations under the State Revolving Loan Fund: Drinking Water, Reclaim, Water Storage, CRA Water Improvements, CRA Wastewater Improvements, Water/Wastewater Refunding Bonds Series 2012A&B. The Adopted FY 2026 budget includes debt service payments for a new Public Works Facility.

City of Tavares Debt Service Payment Obligations

	Original Budget 2025	Adopted Budget 2026	Increase (Decrease)	Percentage Increase (Decrease)
General	-	-	-	-%
Police Impact Fees	18,977	18,978	1	0.01%
Fire Impact Fees	18,977	18,978	1	0.01%
Infrastructure	1,727,254	1,887,549	160,295	9.28%
Debt Service Fund	1,186,087	1,114,436	(71,651)	(6.04%)
Water/Wastewater	738,078	738,036	(42)	(0.01%)
State Revloving Loans	2,404,478	2,575,052	170,574	7.09%
Sunset View Spec Asses	126,644	-	(126,644)	(100.00%)
Solid Waste	160,054	-	(160,054)	(100.00%)
Stormwater	-	-	-	-%
Pavilion	195,559	195,443	(116)	(0.06%)
Total	**6,576,108**	**6,548,472**	**(27,636)**	**(0.42%)**

Capital Expenditures

The FY 2026 Adopted Budget includes capital expenditures totaling $4,834,925 (excluding capital grant matches). The capital expenditures represent a decrease from the prior year budget in the amount of $604,789 or 11.12%.

Capital Expenditures - Comparison to Prior Year

	Original Budget 2025	Adopted Budget 2026	Increase (Decrease)	Percentage Increase (Decrease)
General	1,372,240	691,680	(680,560)	(49.59%)
TIF	-	-	-	-%
Police Impacts	-	7,200	7,200	-%
Fire Impacts	120,000	60,000	(60,000)	(50.00%)
Park Impacts	-	170,000	170,000	-%
Infrastructure	896,083	1,422,358	526,275	58.73%
Grants	-	-	-	-%
Capital Projects	-	-	-	-%
Water/Wastewater	896,500	1,427,885	531,385	59.27%
W/WW Impacts	535,000	535,000	-	-%
W/WW RR&I	892,000	417,000	(475,000)	(53.25%)
Solid Waste	582,979	-	(582,979)	(100.00%)
Stormwater	113,912	103,802	(10,110)	(8.88%)
Seaplane Base	31,000	-	(31,000)	(100.00%)
Pavilion	-	-	-	-%
Total	**5,439,714**	**4,834,925**	**(604,789)**	**(11.12%)**

Note: Table does not include capital grant matches budgeted in non-capital accounts. Library Major Collections are included.

Fund Types and Description

The City of Tavares uses funds and account groups to report its financial position and the results of operations. A fund is used to maintain control over resources that have been segregated for specific activities or functions. The City, like other state and local governments, uses fund accounting to ensure and demonstrate legal compliance.

A fund is a separate accounting entity with a self-balancing set of accounts. Generally Accepted Accounting Principles (GAAP) establish eleven fund types. Descriptions of the fund types used by the City of Tavares are listed below:

Governmental Funds – Five of the eleven fund types established by GAAP are Governmental funds. Generally, governmental funds account for activities financed through taxes, intergovernmental revenues, and other non-exchange revenues.

- **General fund** – The general fund is the chief operating fund of a local government. GAAP prescribes that the general fund be used "to account for all financial resources except those required to be accounted for in another fund." The City's General Fund is fund 001.
- **Special revenue funds** – funds that account for certain revenues raised for a specific purpose. This is generally due to legal requirements, financial administration, or GAAP requirements. The City of Tavares uses special revenue funds for Police Education (102), Police Automation (103), Community Redevelopment-TIF (105), Special Event Fees (106), Police Impacts (110), Fire Impacts (111), Police Forfeitures (112), Park Impacts (114), Freedom Flag (117), Fire Assessment Fund (122), Infrastructure Sales Tax-2003 (150), Infrastructure Sales Tax-2018 (152), Grants (151), ARPA (155), and Pavilion (406).
- **Debt service funds** – accounts for resources to meet current and future debt service requirements on general long-term debt. The City accounts for General Government and General Obligation Debt in Debt Service Fund (201).
- **Capital project funds** – used to account for major capital acquisition and construction activity for General Government. The City accounts for major General Government projects in the Capital Project Funds (301, 302, 303, and 304) (Ex.: Street Construction for unpaved streets, facilities, Seaplane Base rebuild, etc.).
- **Permanent funds** – used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used. The City utilizes Permanent Funds for the Mildred Hunter Playground Fund (605) and the Library Building Fund (606).

Proprietary Funds – Two of the eleven fund types established by GAAP are classified as proprietary funds.

- **Enterprise fund** – used to report activities for which a fee is charged to external users for goods or services. Water/Wastewater Operations (401), Water/Wastewater Impacts (441), Woodlea Plant Expansion (444), SRF Loan (445), and Sunset View Sewer Assessment (447) are enterprise funds used by the City, as well as Solid Waste Services (402), and Stormwater (403), and the Tavares Seaplane Base (405)
- **Internal service funds** – used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The City currently does not have internal service funds.
- **Fiduciary funds** – should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The City utilizes fiduciary funds to account for Police, Fire, and the Empower General Employees Retirement funds.

[a] *In 1992, the Florida Constitution was amended to limit the annual increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the "Save Our Homes" or "SOH" cap.*

[b] *The tax rollback rate is the tax rate that would bring in the same amount of dollars from the previous year.*

TAVARES

America's Seaplane City®

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CITY PROFILE

About Tavares

Known for its small town charm and feel, and its picturesque beauty Tavares is nestled between a chain of lakes, and world famous waterways located 20 miles from Orlando. Tavares forms one part of Central Florida's "Golden Triangle". The cities of Mount Dora and Eustis form the other two parts of the triangle. The Tavares chain of lakes includes Lake Dora, Lake Harris, Lake Griffin, and Lake Eustis. Lake Dora and Lake Eustis are connected by the Dora Canal which is known as one of the most beautiful waterways in the world.

Now known as America's Seaplane City due to the prominence of seaplanes and boating activities in the chain of lakes, Tavares began as the industrial and railroad center of Florida due to its central location. Tavares was founded in 1880 by Maj. Alexander St. Clair-Abrams, a railroad and newspaper executive who initially sought to develop the town as a tourist destination, but later made the decision that its location would result in it becoming the industrial and railroad center of Florida.

A native of New Orleans, St. Clair-Abrams moved to New York and began a career as a reporter and editorial writer for the New York Herald. After a stopover in Atlanta - long enough to start a newspaper - he moved on to Florida in 1875 for health reasons and began practicing law in Orlando.

As a private attorney, he built up a large law practice in Orange County and accumulated wealth in land investments, stocks, bonds and citrus. In 1880, he laid out the streets in Tavares and four years later laid out the entire town on the extensive land he owned. He invested hundreds of thousands of dollars developing downtown Tavares, first as an exclusive tourist attraction, then as an industrial and rail center.

In its early years Tavares faced a series of devastating challenges that lead to the town becoming nearly abandoned. In 1888 a fire destroyed the business section of the town. The bank, hotel, sawmill, wharves, lumber mill, abstract company, and other buildings were all lost in the blaze. The industrial and rail center being built downtown was built alongside a booming citrus industry; however, in 1894 and 1895 freezing air temperatures destroyed nearly all of the citrus crop. Despite these setbacks Tavares recovered over time. Population slowly increased and citrus made a comeback and was a staple of the community until the 1980 freezes.

Peninsular Hotel (destroyed in the 1888 fire).

St. Clair-Abrams hoped to make Tavares the capital of Florida. His dream may have been realized until the 1888 fire. Later that same year the state legislature removed Tavares from consideration for the new state capital. Although Tavares did not become the state capital it did become the de-facto capital of Lake County in 1888 when Tavares became the Lake County Seat. Today Tavares is a bustling city (incorporated in 1919) occupying a land area of 13.93 square miles with a population nearing 19,600. Tavares is known for easy going lakefront city lifestyle and scenic beauty.

The Tavares Seaplane Base opened in April 2010, and kicked off a major revitalization of the Tavares Waterfront District. Centrally located on the shores of Lake Dora Tavares Waterfront District visitors can: watch seaplanes land and take off from a 3,000-foot virtual runway, visit scenic Wooton Park, cool down at the Tavares Splash Park, host or attend a wedding at the Tavares Pavilion on the Lake, dine and shop at unique lakefront restaurants and stores, and take a pleasure cruise on the Dora Queen (a Louisiana style paddleboat replica). Visitors and residents alike can also enjoy 21 public park and recreational facilities, and at least 12 special community events each year.

Statistics and Demographics

Population:	**22,007**
Persons under 18 years:	15.50%
Persons 65 years and over:	**38.00%**
White alone:	73.50%
Black or African American alone:	**9.70%**
Hispanic or Latino:	14.90%
Asian alone:	**2.90%**
American Indian and Alaska Native alone:	0.20%
Two or more races:	**8.40%**
Median value of owner-occupied housing units 2018-2022:	$225,500
High school graduate or higher:	**88.00%**
Bachelor's degree or higher:	24.80%
Median household income (in 2022 dollars), 2018-2022:	**$57,644**

Land Use

Agriculture:	**10.00%**
Residential:	52.00%
Commercial:	**20.00%**
Government (Tavares is the county seat of Lake County):	12.00%
Other:	**6.00%**

Style of Government

The City of Tavares operates using a strong Council-Administrator style of government. The City Council consist of five members that make legislative decisions, but leave day to day operational decisions to the City Administrator. The City Council is elected to two year terms that are staggered such that two council members are up for election in one year, and three in the next. The City Council meet on first and third Wednesdays of each month.

The City Administrator is responsible for implementing the City Council's directives, day to day operations of the city, and preparing the annual budget. The City charter dictates a line item style budget. Everything the City purchases is enumerated in the Council-approved Adopted Budget passed yearly. The City Administrator employs a "zero based" budgeting approach. Under this approach, the budget is created from scratch every year instead of minor incremental changes being made to the prior year budget. The benefit to this approach is that each department head is forced to justify every budget expenditure request every year.

GOVERNMENT STRUCTURE

Introduction

The City of Tavares is a political subdivision of the State of Florida. It is governed by and derives its operating authority from the constitution and laws of the State of Florida. The City is empowered to levy a property tax on both real and personal properties located within its boundaries.

Fund Types and Description

In order to ensure the use of proper accounting and fiscal management, the City of Tavares uses fund and account groups consistent with the State of Florida Uniform Accounting System to report its financial position. A Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City operates with three distinct fund types:

Governmental Funds – Governmental funds are used for tax-supported activities completed by the City. Governmental fund financial statements are reported with a focus on current financial resources (i.e., the modified accrual basis of accounting). There are five types of governmental funds: general fund, special revenue funds, debt service funds, and capital project funds.

Proprietary Funds – Proprietary funds are used to account for activities that resemble commercial activities performed by governments, and the basis of accounting and measurement focus of these funds reflect this resemblance. Proprietary funds use the accrual basis of accounting and the economic resources measurement focus (instead of the current financial resources measurement focus). Proprietary funds recognize revenues when they are earned and recognize expenses when a liability is incurred. There are two types of proprietary funds: enterprise funds and internal service funds. The City operates ten enterprise funds, and zero internal service funds.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds include pension trust funds for police, and fire employees. The accounting focus of fiduciary funds is similar to the focus used by proprietary funds.

Major and Non-Major Funds

Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are generally at least 10 percent of corresponding totals for all governmental or enterprise funds and generally at least 5 percent of the aggregate amount for all governmental and enterprise funds. Major Funds are denoted below with the letter m in parenthesis (M). All other funds are considered non-major funds.

Governmental-Type Funds

The City's Governmental Funds consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

General Fund

General Fund (M) – The City's primary operating fund, accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

Special Revenue Funds

Various special revenue funds are appropriated to specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. The following funds are the major special revenue funds the City of Tavares appropriates:

Police Education Fund – To account for statutorily defined law enforcement education expenditures financed by fines levied in accordance with State Statute and local ordinance.

TIF Fund – Accounts for revenues and expenditures related to the operation of the City's two TIF (Tax Incremental Financing) districts.

Police Impact Fee Fund – To account for Police Impact Fee revenues generated from new development and capital expenditures related to the expansion of the Police Department (due to the new development).

Fire Impact Fee Fund – To account for Fire Impact Fee revenues generated from new development and capital expenditures related to the expansion of the Fire Department (due to the new development).

Police Forfeiture Fund – Accounts for funds associated with police seizures.

Park and Recreation Impact Fee Fund – To account for Park and Recreation Impact Fee revenues generated from new development and expenditures related to the expansion of park and recreation services.

Building Permits Fund[1] – To account for reserve funds for the building permit department generated by Building Permit Fee revenues.

Freedom Flag Maintenance Fund – To account for funds dedicated to the maintenance of the downtown Freedom Flag monument.

Fire Assessment – To account for revenues generated from the City's Fire Assessment fee.

Infrastructure Sales Tax Fund (M) – To account for Infrastructure Sales Tax revenues, and eligible infrastructure related capital expenditures and projects.

Grant Fund – To account for money received from grants, and grant expenditures.

Road Improvements[1] – To account for money received from loan proceeds for the purpose of road improvements.

ARPA Fund – To account for money received from the Coronavirus State and Local Fiscal Recovery Funds program established by the American Rescue Plan Act of 2021 (ARPA), and eligible expenditures and projects.

DEO Grant Fund – To account for money received from the Florida Department of Economic Opportunity for the construction of the Public Works Operation Center.

Debt Service – Accounts for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Capital Projects (M) – Accounts for large-scale projects of the general government.

Pavilion on the Lake Fund (M) – Accounts for the operation of the Tavares Pavilion on the Lake.

Proprietary Funds

Utilities Fund (M) – Accounts for costs of collection, treatment, and distribution of water, reuse water, and wastewater services.

Solid Waste Fund (M) – Accounts for the collection, transportation, and disposal of residential and commercial solid waste, yard waste, and construction debris.

Stormwater Fund (M) – Accounts for costs of maintaining and constructing drainage infrastructure to prevent stormwater runoff pollution.

Seaplane Base and Marina Fund (M) – Accounts for the operation of the Tavares Seaplane Base and Marina. Operations include a virtual airport (on Lake Dora), retail store (Prop Shop), marina, and related ancillary operations.

Water and Wastewater Impact Fee Fund (M)[2] – To account for Water and Wastewater Impact Fee revenues generated from new development and expenditures related to the expansion of water and wastewater infrastructure (due to the new development).

[1] These funds are included in the operating budget as separate funds for accounting purposes only. These funds do not meet legal requirements to be considered special revenue funds for reporting. Therefore, these funds are combined with the General Fund in the Annual Comprehensive Financial Report (ACFR).

[2] These funds are budgeted separately, but are combined and reported with the Water/Wastewater enterprise fund in the Annual Comprehensive Financial Report (ACFR).

Water and Wastewater Renewal Replacement and Investment (RR&I) Fund (M)[2] – Accounts for funds to provide for the renewal and replacement of water and wastewater capital infrastructure assets that are distinguished from new additions and improvements.

SRF Loan Construction (M)[2] – Accounts for SRF (State Revolving Fund) loan revenues and expenditures for capital project construction.

SRF Loan Debt Fund (M)[2] – Accounts for the payment of SRF loan debt principal and interest.

Sunset View Project Fund (M)[2] – To account for project expenditures for the Sunset View infrastructure upgrades.

Fiduciary Funds

Firefighter Pension Fund – Accounts for the defined benefit plan previously offered to firefighters (new fire department employees may elect to join the special risk class FRS program, but may not join the defined benefit plan).

Police Pension Fund – Accounts for the defined benefit plan previously offered to police officers (new police department employees may elect to join the special risk class FRS program, but may not join the defined benefit plan)

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FINANCIAL POLICIES

Introduction

The City's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Administrator and the City Council. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the City in the past and have helped maintain financial stability over the last 25 years. They are reviewed annually as a decision-making tool to ensure their continued relevance in an ever-changing environment.

Operating Budget Policies

1. Each year the City prepares a five-year capital improvement program (CIP) analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, changes in development, growth, redevelopment or changes in economic base will be calculated and included in the capital update process.
2. The City will perform all capital improvements in accordance with the adopted CIP. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital equipment from current revenues wherever possible.
3. The City will provide sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to provide their service. It reflects a commitment to further automation and use of available technology to improve productivity in the City's work force. The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes it useful life, (2) upgrades to new technology.
4. The City will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
    a. Projects specifically included in an approved replacement schedule.
    b. Projects that reduce the cost of operations.
    c. Projects that significantly improve safety and reduce risk exposure.
    d. Projects that are required to improve, maintain, or address industry change requirements for city infrastructure.
5. The classification of items as capital or operating will be determined by two (2) criteria – cost and frequency. Generally, a capital project has a "useful life" of more than one (1) year and a value of $5,000 or more.
6. The City will coordinate development of the CIP with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
7. The first year of the five-year CIP will be used as the basis for formal fiscal year appropriations during the annual budget process.
8. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
9. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the CIP document that is submitted to the city Council for approval.
10. The City will determine the most appropriate financing method for all new projects.
11. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
12. The City will work to maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.
13. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.

14. A CIP preparation calendar shall be established and adhered to.
15. Capital projects will conform to the City's Comprehensive Plan.
16. Long-term borrowing should not be used to fund current operations or normal maintenance.
17. The City will strive to maintain an unreserved General Fund balance at a level not less than 5% of the annual General Fund revenue.
18. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition, budget amendments may be utilized to increase appropriations for specific capital projects.
19. The City will ensure that the annual adopted budget is a balanced budget. All funds budgets are considered balanced when appropriated expenditures do not exceed estimated revenues (estimated revenues = appropriated expenditures/expenses).

Revenue Policies

1. The City shall maintain, as permitted by State law, a diversified revenue base to offset the effects of short-term fluctuations in any one revenue source and reduce reliance on any one revenue source.
2. The City shall estimate its annual revenues as part of the budgetary process through a conservative, objective and analytical process.
3. The City review and evaluate new revenue source opportunities to fund operating expenditures consistent with City Council goals.
4. The City shall establish all user charges and fees to recover all or a portion of associated costs of providing a service.
5. The City shall review user fees/charges periodically to ensure they are fair and equitable to all users.
6. The City shall transfer 8% of the budgeted gross utility revenues in the Water/Wastewater Utility Fund and the Solid Waste Fund to the General Fund as a return on the City's investment in Utility and Solid Waste Infrastructure.
7. Annual transfers from the Water/Wastewater Utility Fund, the Solid Waste Fund, the Stormwater Fund, Building Fund to the General Fund will be calculated based on the prior year's audited CAFR expenditures.
8. The Water/Wastewater Utility Fund shall establish utility rates sufficient to support the revenue requirements of the short and long-term anticipated operating and renewal and replacement costs of the utility system, consistent with the goals and objectives of the City.
9. Transfers to the Water/Wastewater Renewal & Replacement Fund will be in accordance with guidance provided in the most recent Water/Wastewater Utility Rate Study (generally every five years).
10. Water/Wastewater Impact fees will be accounted for separately, and charged to developers for funding infrastructure expansion and related expenditure in accordance with Florida Statutes Sec. 163.31801.

Fund Balance Policy

The City will strive to maintain an unreserved General Fund balance at a level not less than 5% of annual General Fund expenditures.

A minimum 5% reserve balance in the General Fund will be calculated as a percentage of normal operating expenditures not inclusive of debt service, capital outlay, and other financing uses. The General Fund reserve will be used to cover short-term cash flow variations, economic downturns, and unforeseen emergencies.

Fund balance reserves for the Water/Wastewater Utility Fund shall be maintained at levels to meet debt service bond covenants, and will be maintained at an amount not less than 5%, or an amount not less than an amount equivalent to three months of the operating budget. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Cash Management/Investment Policies

On October 17, 2001, the City adopted the City of Tavares Investment Policy. The Policy was adopted in accordance with Section 218.415.F.S., and its underlying objective is to properly manage and diversify the City's investments to ensure 1.) the safety of capital 2.) liquidity to meet operating requirements, 3.) maximize investment return while minimizing investment risk, and 4) setting procedures to control risks and diversify investments.

The City's investment policy applies to all of the City's funds except deferred compensation and other employee benefit plans, which have other existing policies or indentures in effect.

The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of the City.

Debt Management Policy:

The City will issue debt in instances where it is a practical method for financing capital projects or major capital equipment. Debt should not be issued to cover operating expenditures.

The City will match the length of financing with the useful life of the asset being financed, wherever practical. The City will utilize the service of an outside financial advisor in the debt decision-making process. Refunding of existing debt should be periodically analyzed to take advantage of lower interest rates where possible. The City will adhere to bond covenants of each debt issue.

The City currently does not have a bond rating.

Legal Debt Limits:

The City of Tavares currently has no legal debt limitations imposed on its ability to borrow funds.

Capital Asset Policy:

The City will comply with the standards established by the Governmental Accounting Standards Board Statement (GASB) 34 and all subsequent pronouncements set forth by the GASB regarding Capital Asset Accounting.

The City will capitalize all property, plant and equipment with a cost of $5,000 or more with an estimated useful life of over one year. Short-lived assets which do not meet the capital asset threshold will be budgeted as operating durable goods. Computers and Police firearm purchases will be capitalized regardless of cost.

Capital assets will be depreciated utilizing a straight-line method of depreciation.

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BUDGET PROCESS

Broad Budget Goals

Each year in February the Tavares City Council sets broad budget goals for the City Administrator and staff to target when developing the budget for the next fiscal year. Resident input is encouraged and appreciated throughout the entire budgeting process. Although we receive significant public participation during the budget hearings and workshops in the summer, the City Council would like to encourage more participation during this initial budget step in February. Going forward the City will do its best to encourage more public participation throughout the entire budget process. There are many opportunities to provide input at public meetings, but input can be provided at any time to the City Council and City Administrator by email, phone, or in person.

Budget Workshops

After the City Council sets their broad budget goals the City Administrator and staff begin work on the proposed budget to be presented to the City Council at the first budget workshop in June. Budget workshops generally coincide with City Council meetings; however, the budget workshop to set the maximum tentative millage rate may be scheduled for a unique meeting date and time. Generally, each budget workshop covers a unique topic and proceeds in the following order:

1. General Fund budget presentation.
2. Enterprise and Special Revenue Fund budget presentation.
3. Set Maximum Tentative Millage Rate.
4. 5-Year Capital Improvement Plan presentation.
5. General discussion of the entire budget.

Public Hearings

There are two public hearings in September to finalize the proposed budget. These final two meetings are the last chance for the public to provide input on the proposed budget before it is adopted.

Amending the Budget After Adoption

During the course of a fiscal year, situations arise that require the adopted budget to change. These include unexpected increases or decreases in revenues and expenditures, roll-over funding from prior years, and re-budgeting of excess funds towards new programs due to cost savings. Departments may submit budget transfer requests that total no more than $4,999 to be reviewed by Finance staff, and the City Administrator. Budget transfers over the threshold are brought directly to the City Council for review. The City of Tavares typically completes one large budget amendment each quarter that comprises all previous budget transfers and amendments, and presents it to the City Council for their final approval.

BUDGET PROCESS CALENDAR

Date	Activity/Requirement	Participants[1]
February 5, 2025	Council sets Broad Budget Goals	City Administrator and City Council
February 19,2025	Budget Memo and Handbooks Distributed to Departments	City Administrator and Department Directors
February 5 - March 28, 2025	Submit Department Budget Requests to City Administrator	Department Directors
March 29 - April 6, 2025	Finance Review and Data Entry Clean-up	Finance Director, and Budget Analyst
April 7 - May 7, 2025	City Administrator Department Budget Workshops	City Administrator and Department Directors
May 31, 2025	Receive Property Appraiser "Best Estimate" of Taxable Values for FY 2020	Property Appraiser's Office
June 30, 2025	Receive Certified DR 420 (Taxable Value) from Lake County Property Appraiser	Property Appraiser Office
July 7-15, 2025	Deliver Electronic Budget and Printed Proposed Budgets to City Council	City Administrator and Finance Director
July 16, 2025	Budget Workshop - Proposed Budget Presentation to City Council (General Fund)	City Council, City Administrator, Department Heads, and Finance Director
July 16, 2025	Budget Workshop - Set Maximum Millage rate for DR-420 Submittal	City Council, City Administrator, Department Heads, and Finance Director
August 6, 2025	Budget Workshop - Proposed Budget Presentation to City Council (Enterprise Funds & Special Funds)	City Council, City Administrator, Department Heads, and Finance Director
August 20, 2025	Budget Workshop - Proposed Budget Presentation for CIP to City Council	City Council, City Administrator, Department Heads, and Finance Director
September 3, 2025	1st Public Hearing to adopt Tentative Millage Rate and Budget	City Council, City Administrator, Department Heads, and Finance Director
September 14, 2025	Advertise the Final Hearing to adopt Millage Rate and Final Budget	Finance Director
September 17, 2025	2nd Public Hearing to adopt Millage Rate and Final Budget	City Council, City Administrator, Department Heads, and Finance Director
September 19, 2025	Deliver Resolution Adopting Budget and Millage Rate	Finance Director
October 1, 2025	New Fiscal Year Begins	Public and City Staff
October 2, 2025	Complete E-TRIM Final Certification for DR-422	Finance Director
October 14, 2025	Forward Certification to the State of Florida Department of Revenue	Finance Director

1. The City Council invites residents to participate in each aspect of the budget process.

Vision Statement

"Tavares, America's Seaplane City - the capital waterfront city of Lake County - building on a historic foundation - creating an authentic, accessible community of neighborhoods, businesses, and citizen services - distinguishing itself as the defining vision of where you want to be!"

Mission Statement

To provide exceptional service to our community for the continuous enrichment of quality of life through engagement, innovation, sustainable growth, and respect.

Values

Accountability: We are committed to the highest ethical standards. We honor commitments and transparently communicate progress.

Customer Service: We prioritize the needs of our community members. We actively listen, respond promptly, and strive for excellence in service delivery.

Teamwork: We collaborate across departments and with external partners. We value diverse perspectives and work together to achieve common goals.

Empowered Employees: We invest in professional development, recognize individual contributions, and foster an environment where employees feel empowered to innovate.

Innovation: We embrace creativity, adaptability, and continuous improvement. We seek new solutions to enhance our services and address community challenges.

Strategic Plan

The long-term goals listed below were formulated through discussions between residents and the business community, the City Council, City Administrator, and Department Directors. Goals are formulated through a collaborative effort between Council, Constituents and Staff. Each year in February the City Council communicates their short-term and long-term goals for the city to the City Administrator to implement. The City Administrator then formulates a plan with Directors and Finance through the budgetary process to implement those goals. The short-term strategies listed below detail the steps the City Administrator plans to take in this budget to work towards the City Council's long-term goals.

Long-Term Goals:

1. Stabilize the City's tax base by shifting more of the tax base percent of revenues from residential to commercial with a goal of 60% residential and 40% commercial.
2. Maintain fiscal stability while maintaining similar service levels as the previous year.
3. Provide modern accessible recreation facilities for all citizens.
4. Provide accredited and credentialed professional police and fire protection services commensurate with the size of the city.
5. Upgrade, modernize, repair and replace aging infrastructure.
6. Maintain a vibrant downtown that contributes to the economic base of the city and encourages tourism to enhance the long-term stability of downtown commercial enterprises.

Short-Term Strategies to Achieve Goals:

The Adopted Budget Includes the following strategies to work towards long-term goals:

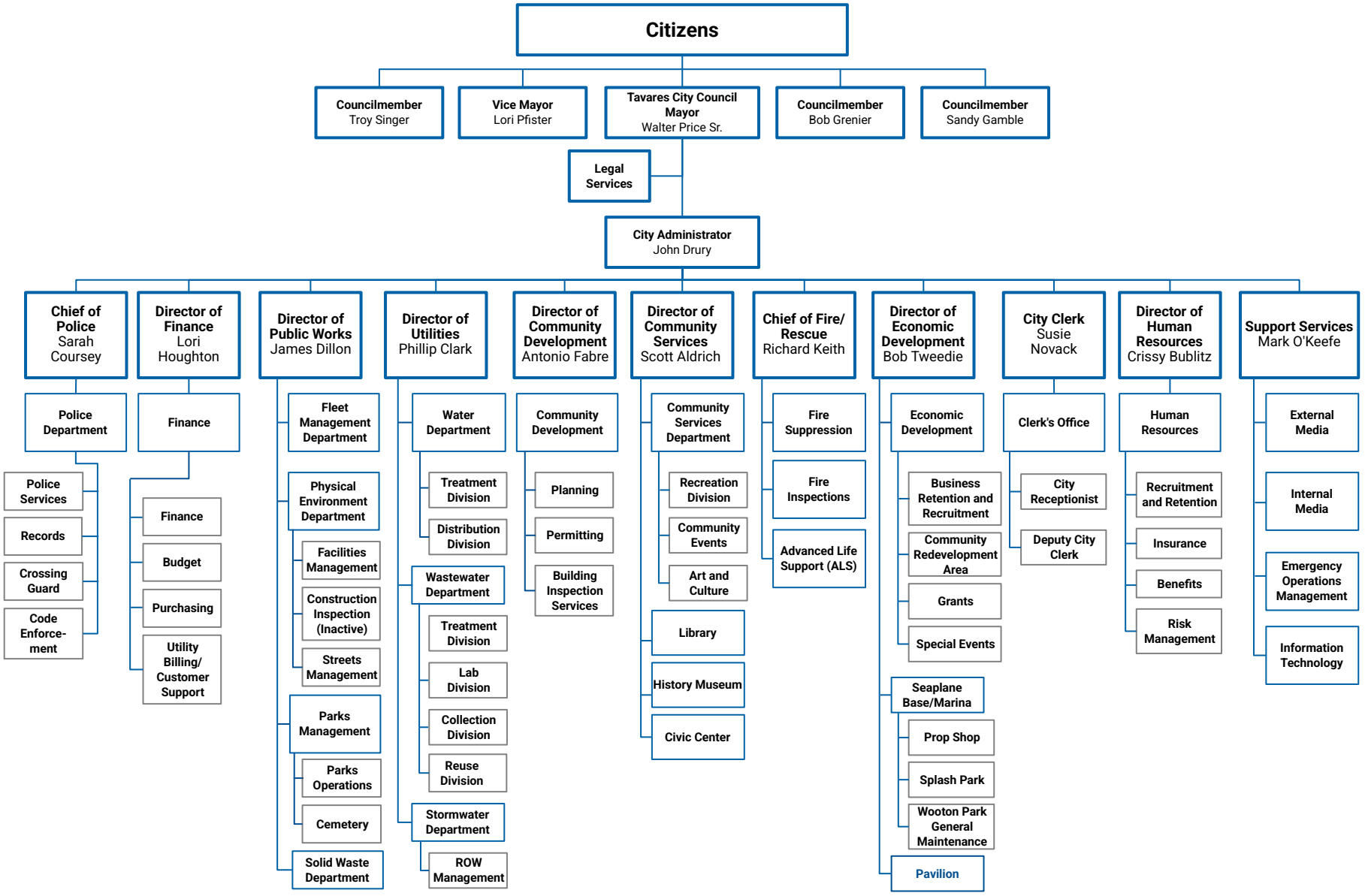
1. Economic Development Programs for Commercial Growth:
   - Allocate $15,000 to the chamber of commerce for economic development programs. The Economic Development department will continue to collaborate with national and local companies to attract new commercial enterprises and increase commercial investment within the city.
2. Maintain Fiscal Stability by maintaining Service Levels, decreasing millage rates, maximizing alternative sources of funding streams and applying a conservative approach to the allocation of all resources to provide governmental services for a growing city of this size:
   - Implement a millage rate decrease while maintaining services at similar levels for a growing city and securing adequate funding. Hire seventeen new employees (including six public safety positions) and provide competitive pay increases to retain and recruit high-quality personnel.
3. State-of-the-Art Accessible Park Project:
   - Partner with Lake County and YMCA to build a 25-acre accessible park in Tavares. Budget for capital improvements, repairs, and maintenance during the park's design phase. Create a new position to support the park and allocate funds for upkeep.
4. Enhanced Police and Fire Protection Services:
   - Hire three new firefighters, one police evidence technician, and two police officers to strengthen public safety services. Procure new state-of-the-art software for the Police to assist with investigations and traffic accidents.
5. Modernize and Replace Aging Infrastructure - Infrastructure and IT Investments:
   - Allocate $49,126 for sidewalk grinding, $400,000 for paving, $248,200 for major capital facility repairs, and $1,080,460 for non-capital citywide repairs.
6. Vibrant Downtown and Tourism Promotion:
   - Budget $282,200 for sponsored events like Planes, Tunes & BBQ, Rocktoberfest, Monster Splash, Rhythm on Ruby Street, and the African American Heritage Festival. Additionally, allocate $30,000 for façade grant improvements in downtown TIF districts. West End Parking Phases 1, 2, and 3 were budgeted in the prior year for $990,040. This project will continue into the current year. The additional parking is designed to boost visits downtown, thereby increasing commercial development and enhancing commercial growth, which will help stabilize the City's tax base.

City Organizational Objectives

1. Are fully aligned with the City Council's goals and objectives.
2. Embraces the City Council's participation in the implementation of city-wide goals and objectives through the Horizon Team program.
3. Are oriented towards implementation and execution of the City Council's policies and plans.
4. Understand who its customers are and then provide the highest level of service to those customers.
5. Embraces and applies a facilitative approach over an over-regulative or obstructive approach, when assisting customers with their municipal needs.
6. Adopts an innovative and entrepreneurial civic approach to solving problems.
7. Applies fiscal responsibility to all aspects of the delivery of services.

To achieve these objectives, the City Council will participate in the implementation of these goals and objectives through City Horizon Projects and appointments to other civic related boards. The City Administrator and the Management Team will cultivate a culture that is customer oriented, facilitative, innovative, entrepreneurial, pro-active with an eye on the future, and fiscally responsive with a can-do winning attitude.

ORGANIZATIONAL CHART
FY 2025-2026



HISTORICAL MILLAGE ASSESSED VALUES

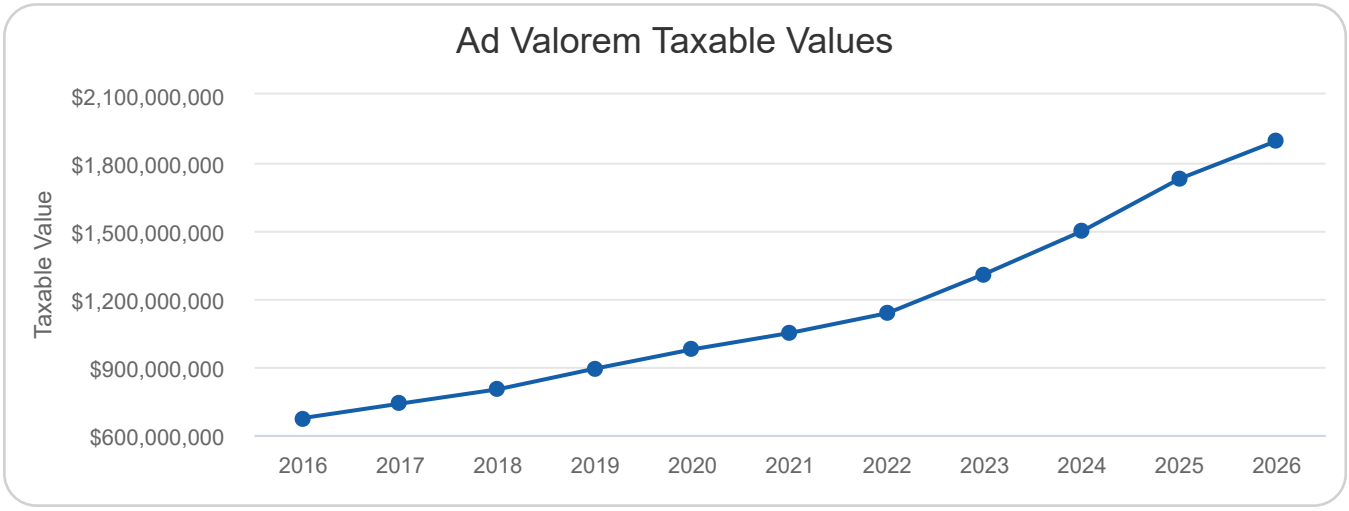
TAX RATE COMPARISON

Year	General Fund	Debt Service	Total:
2015-16	6.6166	0.4068	**7.0234**
2016-17	7.1000	0.3680	**7.4680**
2017-18	7.0000	0.3397	**7.3397**
2018-19	7.1119	0.3052	**7.4171**
2019-20	6.9500	0.2932	**7.2432**
2020-21	6.9000	0.2623	**7.1623**
2021-22	6.7579	0.2391	**6.9970**
2022-23	6.6950	0.2074	**6.9024**
2023-24	6.5950	0.1817	**6.7767**
2024-25	6.7756	0.1601	**6.9357**
2025-26	6.6850	0.1467	**6.8317**

TAX ROLL COMPARISON

Year	Taxable Value	% Increase
2015-16	$ 674,603,678 [1]	(5.63%)
2016-17	$ 738,313,622	9.44%
2017-18	$ 801,177,904	8.51%
2018-19	$ 892,487,398	11.40%
2019-20	$ 977,427,706	9.52%
2020-21	$ 1,049,496,704	7.37%
2021-22	$ 1,136,789,454	8.32%
2022-23	$ 1,310,071,607	15.24%
2023-24	$ 1,498,440,782	14.38%
2024-25	$ 1,729,095,305	15.39%
2025-26	$ 1,896,245,451	9.67%

1. Millage Rate Decrease due to Proposed Fire Assessment Fee



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SUMMARY OF REVENUES, EXPENDITURES, CHANGES IN RESERVE

	001 General Fund	401 Utilities Fund	402 SANI Fund	403 SW Fund	405 Seaplane Base Fund	406 Pavilion Fund	441, 443-445, 447 Restricted Utility Funds*	102 & 112 Special Police Funds
Estimated Revenues								
Taxes/Franchise/Utility Tax	$ 15,963,465	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessments	-	-	-	-	-	-	-	-
Permits And Fees	2,966,671	-	-	-	-	-	-	-
Intergovernmental Revenues	2,971,977	-	-	-	-	-	-	-
Charges For Services	111,601	14,270,122	4,848,980	1,896,002	491,399	440,640	-	-
Fines & Judgments	37,445	-	-	-	-	-	-	-
Interest Income & Other Income	171,551	93,866	-	-	-	14,576	-	-
Grant Income	75,011	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	1,415,419	-
Total Revenues	**22,297,721**	**14,363,988**	**4,848,980**	**1,896,002**	**491,399**	**455,216**	**1,415,419**	**-**
Reimbursements/Transfers								
Reimb From Other Funds	3,446,771	-	-	550,540	-	-	-	-
Transfers In	3,563,288	-	-	-	555,209	396,504	2,975,052	-
Total Reimb/Transfers	**7,010,059**	**-**	**-**	**550,540**	**555,209**	**396,504**	**2,975,052**	**-**
Total Revenues & Transfers	**29,307,780**	**14,363,988**	**4,848,980**	**2,446,542**	**1,046,608**	**851,720**	**4,390,471**	**-**
Other Sources								
Debt Proceeds	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Fund Bal Appropriation/(Non-App)	518,834	705,809	-	(13,504)	-	-	(463,419)	-
Total Other Sources	**518,834**	**705,809**	**-**	**(13,504)**	**-**	**-**	**(463,419)**	**-**
Grand Total Revenues	**$ 29,826,614**	**$ 15,069,797**	**$ 4,848,980**	**$ 2,433,038**	**$ 1,046,608**	**$ 851,720**	**$ 3,927,052**	**$ -**

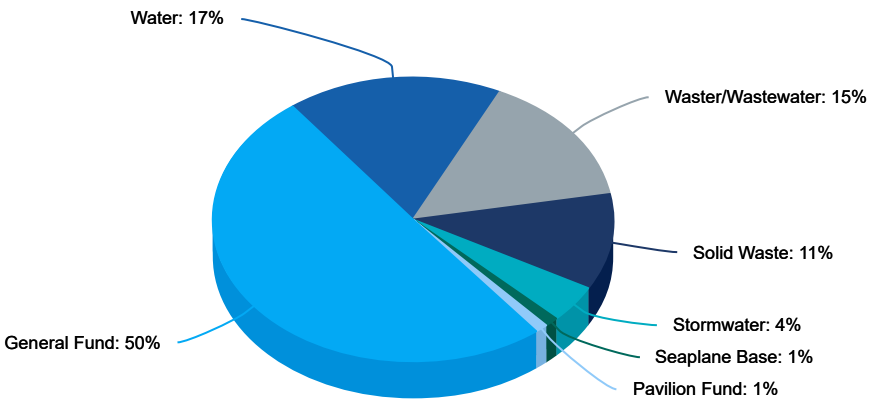
*Restricted Utility Funds include the following:
441-Water/Wastewater Impact Fee Fund
443-Water/Wastewater RRI Fund
444-SRF Loan Construction
445-SRF Debt Service
447-Sunset View Project Fund

**Other Funds include the following:
106-Special Events Fund
301-Capital Project Fund
601-Firefighter Pension Fund
602-Police Pension Fund
605-Mildred Hunter Trust Fund
606-Playground Fund

SUMMARY OF REVENUES, EXPENDITURES, CHANGES IN RESERVE

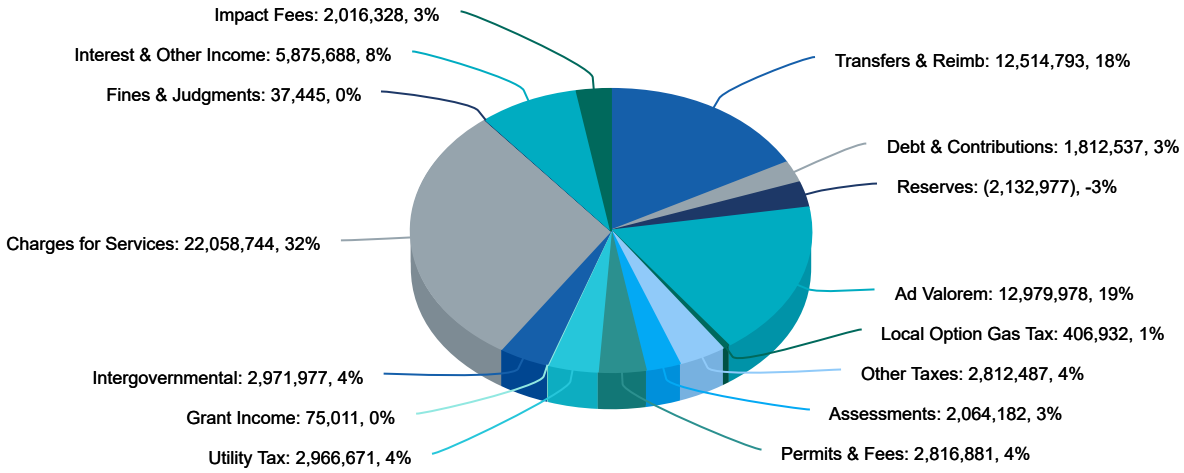
105 Commredev	110 & 111 Public Safety Impacts	114 Parks & Reacreation Impacts	122 Fire Assessment	150 & 152 Infras Surtax	117, 119, &151 Freedom Flag, Donation, and Grant Funds	157 GTRP East	115 & 153 Building Permit Road Improve Spec Rev	201 Debt Service Fund	Other Other Funds**	Total
$ 292,326	$ -	$ -	$ -	$ 2,487,958	$ -	$ -	$ -	$ 272,529	$ -	$ 19,016,278
-	-	-	2,064,182	-	-	-	-	-	-	2,064,182
-	-	-	-	-	-	-	-	-	-	2,966,671
-	-	-	-	-	-	148,000	-	-	-	3,119,977
-	-	-	-	-	-	-	-	-	-	22,058,744
-	-	-	-	-	-	-	-	-	-	37,445
-	-	-	-	-	-	-	-	-	5,595,695	5,875,688
-	-	-	-	-	-	-	-	-	-	75,011
-	278,140	322,769	-	-	-	-	-	-	-	2,016,328
292,326	**278,140**	**322,769**	**2,064,182**	**2,487,958**	**-**	**148,000**	**-**	**272,529**	**5,595,695**	57,230,324
-	-	-	-	-	-	-	-	-	-	3,997,311
-	-	-	-	-	-	-	185,481	841,948	-	8,517,482
-	**-**	**-**	**-**	**-**	**-**	**-**	**185,481**	**841,948**	**-**	**12,514,793**
292,326	**278,140**	**322,769**	**2,064,182**	**2,487,958**	**-**	**148,000**	**185,481**	**1,114,477**	**5,595,695**	**69,745,117**
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	1,812,537	1,812,537
-	(66,984)	(152,769)	-	821,949	-	-	(185,481)	(41)	(3,297,371)	(2,132,977)
-	**(66,984)**	**(152,769)**	**-**	**821,949**	**-**	**-**	**(185,481)**	**(41)**	**(1,484,834)**	**(320,440)**
$ 292,326	**$ 211,156**	**$ 170,000**	**$ 2,064,182**	**$ 3,309,907**	**$ -**	**$ 148,000**	**$ -**	**$ 1,114,436**	**$ 4,110,861**	**$69,424,677**

Estimated Total Revenue Operating Funds



Note: This graph does NOT include Reimbursements or Transfers

Estimated Revenue - All Funds by Category



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SUMMARY OF REVENUES, EXPENDITURES, CHANGES IN RESERVE

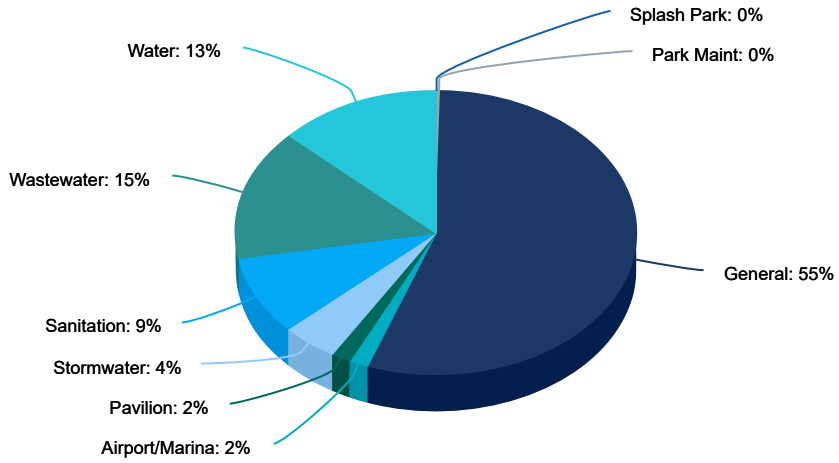
	001 General Fund	401 Utilities Fund	402 Solid Waste Fund	403 Stormwater Fund	405 Seaplane Base Fund	406 Pavilion Fund	441, 443-445, 447 Restricted Utility Funds	102, 112, 113 Special Police Funds
Appropriations								
Mayor & Council	$ 123,539	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	705,806	-	-	-	-	-	-	-
Finance	2,344,071	-	-	-	-	-	-	-
Information Technology	1,230,655	-	-	-	-	-	-	-
Legal Services	138,191	-	-	-	-	-	-	-
Community Development	1,565,917	-	-	-	-	-	-	-
City Clerk	393,233	-	-	-	-	-	-	-
Human Resources	514,245	-	-	-	-	-	-	-
Public Communications	283,126	-	-	-	-	-	-	-
Fleet Maintenance	789,937	-	-	-	-	-	-	-
Facilities Maintenance	2,850,113	-	-	-	-	-	-	-
Seaplane Base	-	-	-	-	831,474	-	-	-
Economic Development	824,792	-	-	-	-	-	-	-
Library	994,565	-	-	-	-	-	-	-
Parks Maintenance	1,144,986	-	-	-	215,134	-	-	-
Community Services	1,941,606	-	-	-	-	-	-	-
Right Of Way Management	-	-	-	821,208	-	-	-	-
Pavilion Conference Center	-	-	-	-	-	656,277	-	-
Water	-	4,094,025	-	-	-	-	310,000	-
Wastewater	-	5,030,858	-	-	-	-	642,000	-
Solid Waste	-	-	3,264,347	-	-	-	-	-
Stormwater	-	-	-	780,769	-	-	-	-
Public Safety	11,683,899	-	-	-	-	-	-	-
Transfers Out	1,747,393	3,513,116	269,710	392,975	-	-	400,000	-
Reimbursements To Other Funds	550,540	1,693,762	1,314,923	438,086	-	-	-	-
Debt Services	-	738,036	-	-	-	195,443	2,575,052	-
Appropriations Less Debt Proceeds	29,826,614	15,069,797	4,848,980	2,433,038	1,046,608	851,720	3,927,052	-
Total Appropriations	**$ 29,826,614**	**$ 15,069,797**	**$ 4,848,980**	**$ 2,433,038**	**$ 1,046,608**	**$ 851,720**	**$ 3,927,052**	**$ -**
Approp./(Non-Approp). Restricted 1	**518,834**	**705,809**	**-**	**(13,504)**	**-**	**-**	**(463,419)**	**-**
Estimated Beg Reserve Bal - 10/01/25 4	**7,688,361**	**3,920,924**	**869,441**	**622,800**	**41,800**	**(237,365)**	**9,790,268**	**1,856**
Estimated End Reserve Bal-9/30/26 3	**$ 7,169,527**	**$ 3,215,115**	**$ 869,441**	**$ 636,304**	**$ 41,800**	**$ (237,365)**	**$ 10,253,687**	**$ 1,856**
	24.04%	**21.33%**	**17.93%**	**26.15%**	**3.99%**	**(27.87%)**	**261.10%**	**n/a**
Reserve Bal - Emergencies - 90%	**6,452,574**	**2,893,604**	**782,497**	**572,674**	**37,620**	**(213,629)**	**9,228,318**	**1,670**
Reserve Bal - Contingencies-10%	**716,953**	**321,512**	**86,944**	**63,630**	**4,180**	**(23,737)**	**1,025,369**	**186**

1. Amount to be appropriated from Fund Balance/Retained Earnings or (Amount Unappropriated - Return to Fund Balance/Retained Earnings)
2. Beginning cash balances are net restricted cash items
3. General Fund Reserves include cash restricted for building services
4. Negative fund balance for TIF and Pavilion are due to interfund loans
5. General Government Funds are not presented in Non-spendable vs Unassigned detail.

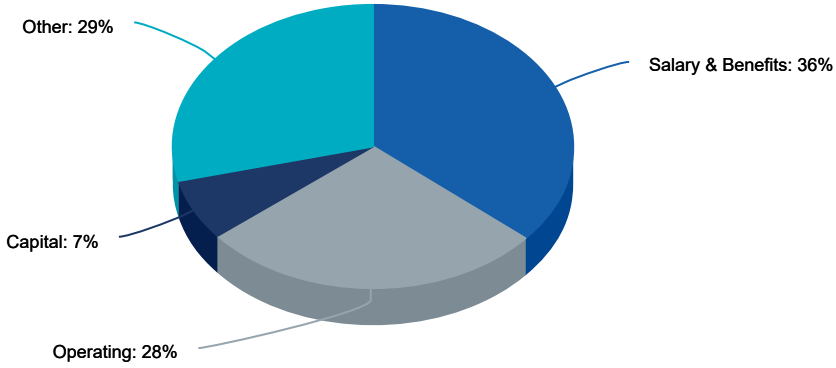
SUMMARY OF REVENUES, EXPENDITURES, CHANGES IN RESERVE

105 Comm Redev	110 & 111 Public Safety Impacts	114 Parks & Recreation Impacts	122 Fire Assessment	150 & 152 Infras Surtax	117, 119, &151 Freedom Flag, Donation, and Grant Funds	157 GTRP East	115 & 153 Building Permit Road Improve Spec Rev	201 Debt Service Fund	601,602 605 & 606 Pension & Other Funds	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 123,539
-	-	-	-	-	-	-	-	-	43,165	748,971
-	-	-	-	62,310	-	-	-	-	-	2,406,381
-	-	-	-	61,690	-	-	-	-	-	1,292,345
-	-	-	-	-	-	-	-	-	-	138,191
-	-	-	-	75,000	-	-	-	-	-	1,640,917
-	-	-	-	-	-	-	-	-	-	393,233
-	-	-	-	-	-	-	-	-	-	514,245
-	-	-	-	-	-	-	-	-	-	283,126
-	-	-	-	-	-	-	-	-	-	789,937
-	-	-	-	803,658	-	-	-	-	-	3,653,771
-	-	-	-	82,000	-	-	-	-	-	913,474
60,577	-	-	-	-	-	-	-	-	-	885,369
-	-	-	-	-	-	-	-	-	350	994,915
-	-	125,000	-	67,000	-	-	-	-	450	1,552,570
-	-	45,000	-	112,500	-	148,000	-	-	-	2,247,106
-	-	-	-	-	-	-	-	-	-	821,208
-	-	-	-	-	-	-	-	-	-	656,277
-	-	-	-	-	-	-	-	-	-	4,404,025
-	-	-	-	-	-	-	-	-	-	5,672,858
-	-	-	-	-	-	-	-	-	-	3,264,347
-	-	-	-	-	-	-	-	-	-	780,769
-	173,200	-	-	158,200	-	-	-	-	4,066,896	16,082,195
231,749	-	-	2,064,182	-	-	-	-	-	-	8,619,125
-	-	-	-	-	-	-	-	-	-	3,997,311
-	37,956	-	-	1,887,549	-	-	-	1,114,436	-	6,548,472
292,326	211,156	170,000	2,064,182	3,309,907	-	148,000	-	1,114,436	4,110,861	69,424,677
$ 292,326	**$ 211,156**	**$ 170,000**	**$ 2,064,182**	**$3,309,907**	**$ -**	**$ 148,000**	**$ -**	**$1,114,436**	**$ 4,110,861**	**$ 69,424,677**
-	**(66,984)**	**(152,769)**	**-**	**821,949**	**-**	**-**	**(185,481)**	**(41)**	**(3,297,371)**	**(2,132,977)**
(7,202)	**382,139**	**319,984**	**654,630**	**124,611**	**2,424**	**1,478,534**	**2,570,623**	**459,790**	**33,227,657**	**61,911,275**
$ (7,202)	**$ 449,123**	**$ 472,753**	**$ 654,630**	**$ (697,338)**	**$ 2,424**	**$ 1,478,534**	**$2,756,104**	**$ 459,831**	**$ 36,525,028**	**$ 64,044,252**
(2.46%)	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	
(6,482)	**404,211**	**425,478**	**589,167**	**(627,604)**	**2,182**	**1,330,681**	**2,480,494**	**413,848**	**32,872,525**	**57,639,827**
(720)	**44,912**	**47,275**	**65,463**	**(69,734)**	**242**	**147,853**	**275,610**	**45,983**	**3,652,503**	**6,404,425**

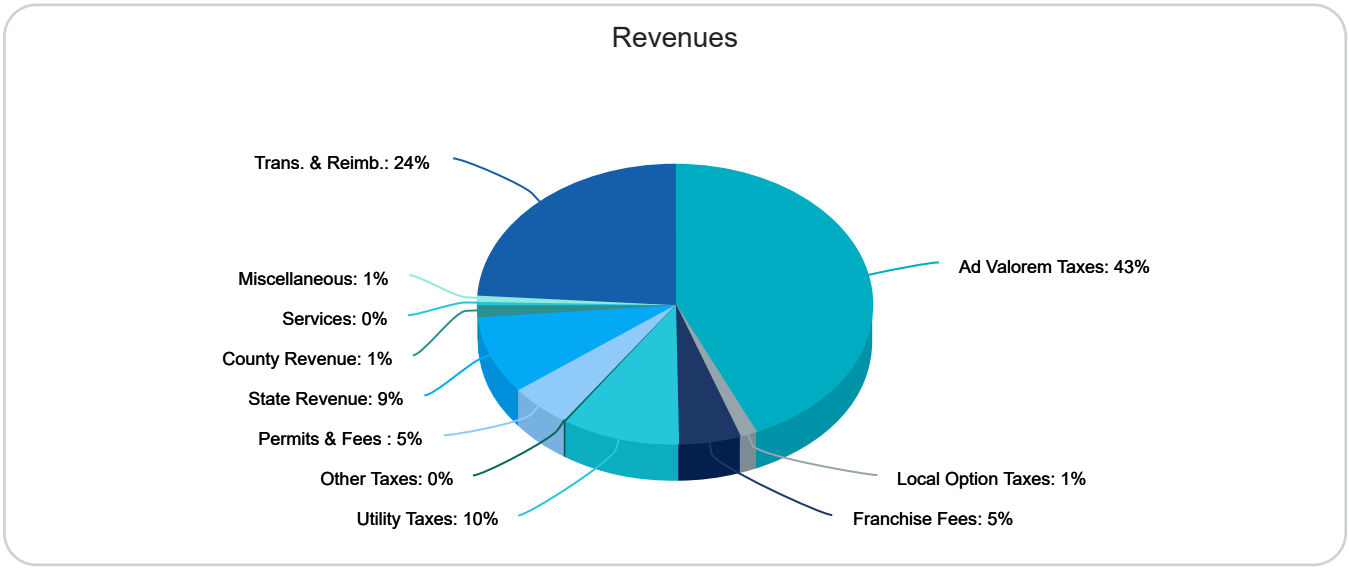
Estimated Total Expenses Operating Funds

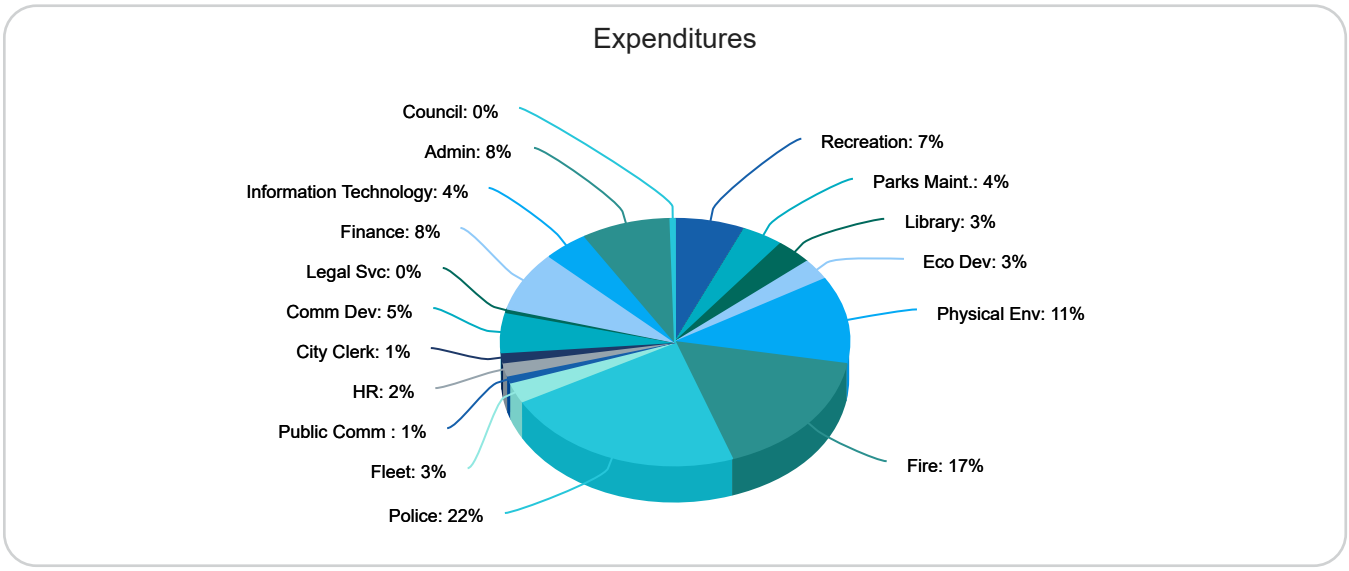


Total Expenses All Funds by Category

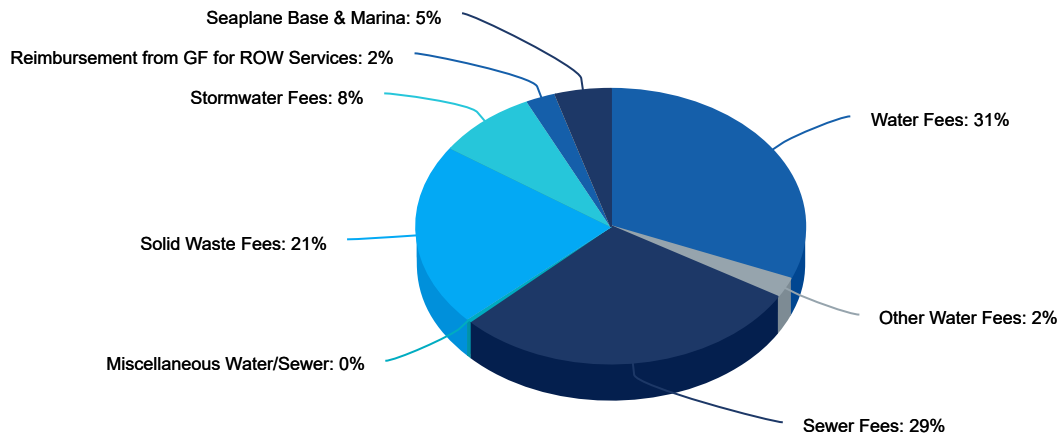


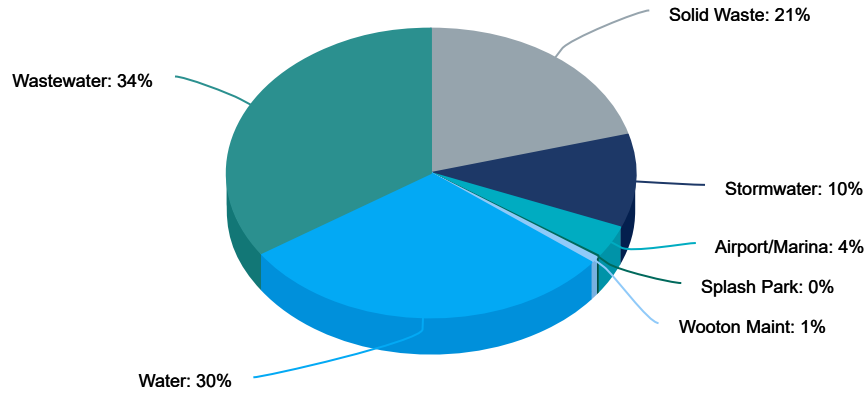
Estimated General Fund Revenues vs, Expenditures FY 2025-2026





Estimated Proprietary Operating Funds Revenues vs. Expenditures FY 2025-2026



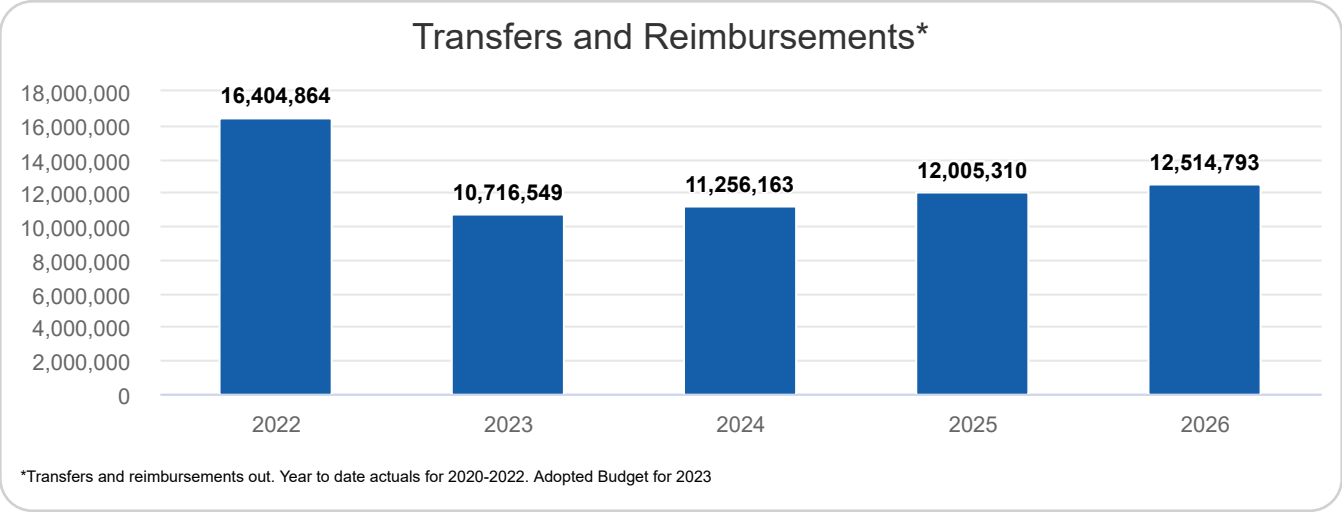


THE BUDGET DOLLAR
WHERE FROM - WHERE TO

Where From:	
Ad Valorem Taxes (Includes Voted & Tif)	12,979,978
Ad Valorem Taxes (Voted Debt Service - G.O.)	272,529
Local Option Gas Taxes	406,932
Utility Tax Revenue	2,816,881
Business Tax Receipts	52,000
Franchise Fees	1,486,671
Permits & Fees	1,480,000
Intergovernmental Revenue	3,046,988
Charges For Services - Gen Fund	111,601
Fines & Forfeitures	37,445
Water Revenue	7,338,868
Wastewater Revenue	6,646,636
Water Reuse Revenue	65,769
Service/Late Charges	218,849
Solid Waste Revenue	4,848,980
Stormwater Revenues	1,896,002
Interfund Transfers & Reimbursements	12,514,793
Capital Lease Proceeds	-
Debt Proceeds Srf	-
Sunset View Project Assessments	-
Debt Service Fund (Included With Transfers)	-
Community Redev - Tif Revenues	-
Event Fund Revenues	-
Police & Fire Impact Fees	278,140
Park Impact Fees	322,769
Fire Assessment Fees	2,064,182
Infrastructure Sales Tax	2,487,958
Grant Revenue	-
Water & Sewer Impact Fees	1,415,419
Seaplane Base Marina Revenues	136,165
Seaplane Base Prop Shop Revenues	343,919
Seaplane Base Splash Park Revenues	-
Seaplane Base Facility & Gazebo Rentals	11,315
Seaplane Base Other Fees & Rentals	-
Pavilion Fund	440,640
Employer Pension Contrib	1,317,932
Employee Pension Contrib	196,605
State Contributions	298,000
Interest/Investment Income (Includes Pension Funds)	5,690,619
Miscellaneous Income	185,069
Approp Fund Bal/Retained Earnings	2,046,592
	-
Total Revenues:	**$73,456,246**

Where To:	
Executive And City Administrator	520,435
General Government Overhead	2,056,303
Finance	2,344,071
Information Technology	1,230,655
Legal Services	138,191
Community Development	1,565,917
City Clerk	393,233
Human Resources	514,245
Public Communications	283,126
Fleet Management Department	789,937
Police Public Safety	6,540,716
Police Code Enforcement	121,885
Fire Department	5,021,298
General Services & Streets	3,400,653
Economic Development	824,792
Library	994,565
Parks Maintenance	1,144,986
Parks Operations & Recreation	1,941,606
Police Education	-
Community Redevelopment Trust - Tif	292,326
Police & Fire Impact Funds	211,156
Forfeiture Expenditures	-
Park Impact Expenditures	170,000
Freedom Flag Fund	-
Fire Suppression	2,064,182
Infrastructure Surtax Expenditures	1,422,358
Infrastructure Surtax Debt Service	1,887,549
Grant Expenditures	-
Road Improvement Fund	-
Debt Service - General Government	1,114,436
Capital Project Fund	-
Water Division	7,032,826
Wastewater Division	8,036,971
Public Works Administration	-
Solid Waste Fund	4,848,980
Stormwater Fund	2,433,038
Water & Sewer Impact Fee Fund	935,000
Water & Sewer Renewal & Replacement	417,000
Srf Construction	-
Srf Debt Service	2,575,052
Seaplane Base Expenditures	1,046,608
Pavilion Fund Expenditures	851,720
Sunset View Debt Service	-
Other Fund Expenditues	4,110,861
Non Appropriated Revenues	882,198
Other Fund Non Appropriated Revenues	3,297,371
Total Expenditures:	**$73,456,246**

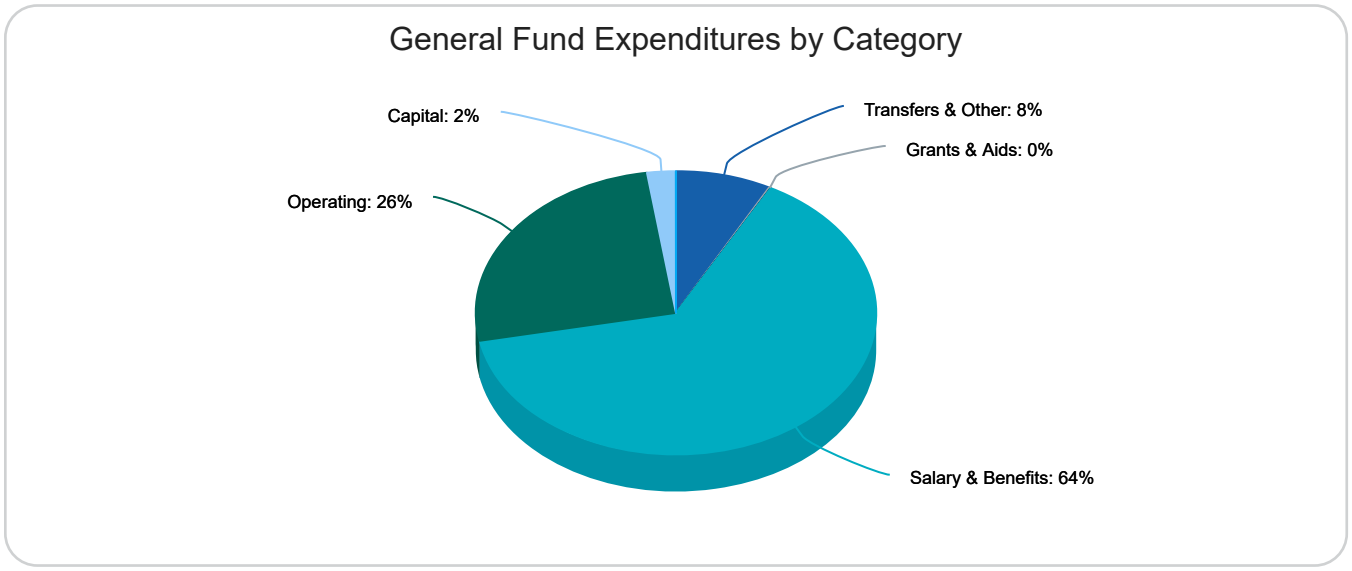
Other Funds: includes internal service funds, trust funds, and permanent funds



*Transfers and reimbursements out. Year to date actuals for 2020-2022. Adopted Budget for 2023

GENERAL FUND ANALYSIS

General Fund	Authorized Positions	Personal Services	Materials Supplies & Services	Total Operating Budget	Capital Outlay & Other	Total Budget
Mayor & Council	5	85,629	37,910	**123,539**	-	**123,539**
Administration	1	365,783	299,823	**665,606**	1,787,593	**2,453,199**
Finance	16	1,767,021	577,050	**2,344,071**	-	**2,344,071**
Information Technology	3	504,127	656,528	**1,160,655**	70,000	**1,230,655**
Legal Services	N/A	N/A	138,191	**138,191**	-	**138,191**
Community Development	7	833,455	732,462	**1,565,917**	-	**1,565,917**
City Clerk	3	321,015	72,218	**393,233**	-	**393,233**
Human Resources	3	380,407	133,838	**514,245**	-	**514,245**
Public Communications	2	215,636	67,490	**283,126**	-	**283,126**
Fleet Management	6	580,452	209,485	**789,937**	-	**789,937**
Police Department	45	5,637,283	1,023,318	**6,660,601**	2,000	**6,662,601**
Fire Department	34	4,340,720	680,578	**5,021,298**	-	**5,021,298**
General Services	16	1,239,998	1,448,947	**2,688,945**	711,708	**3,400,653**
Economic Development	3	447,114	377,678	**824,792**	-	**824,792**
Library	9	806,369	134,196	**940,565**	54,000	**994,565**
Parks Maintenance	7	597,215	547,771	**1,144,986**	-	**1,144,986**
Community Services	13	966,336	570,758	**1,537,094**	404,512	**1,941,606**
Parks Operations	N/A	-	-	**-**	-	**-**
Right Of Way Maintenance	0	-	-	**-**	-	**-**
Total General Fund	**173**	**$19,088,560**	**$7,708,241**	**$26,796,801**	**$3,029,813**	**$29,826,614**



UTILITY & OTHER FUNDS ANALYSIS

Utility Fund	Authorized Positions	Personal Services	Materials Supplies & Services	Total Operating Budget	Capital Outlay & Other	Total Budget
Water Department	13	1,426,294	1,899,766	**3,326,060**	3,706,766	**7,032,826**
Wastewater Department	19	1,949,140	2,421,798	**4,370,938**	3,666,033	**8,036,971**
Total Utility Fund	**30**	**3,375,434**	**4,321,564**	**7,696,998**	**7,372,799**	**15,069,797**
Police Education Fund	N/A	-	-	**-**	-	**-**
Community Redev. Fund	N/A	-	292,326	**292,326**	-	**292,326**
Pub. Safety Impact Funds	N/A	-	106,000	**106,000**	105,156	**211,156**
Forfeiture Funds	N/A	-	-	**-**	-	**-**
P&R Impacts Fund	N/A	-	-	**-**	170,000	**170,000**
Freedom Flag Fund	N/A	-	-	**-**	-	**-**
Fire Assessment Fund	N/A	-	-	**-**	2,064,182	**2,064,182**
Infrastructure Sales Tax	N/A	-	-	**-**	3,172,597	**3,172,597**
Grant Fund	N/A	-	-	**-**	-	**-**
Road Improvements Fund	N/A	-	-	**-**	-	**-**
Debt Service Fund	N/A	-	-	**-**	1,114,436	**1,114,436**
Capital Project Fund	N/A	-	-	**-**	-	**-**
Solid Waste Fund	9	845,673	4,003,307	**4,848,980**	-	**4,848,980**
Stormwater Fund	9	885,418	1,443,818	**2,329,236**	103,802	**2,433,038**
Marina/Seaplane Base	7	473,916	572,692	**1,046,608**	-	**1,046,608**
Pavilion Fund	6	475,082	181,195	**656,277**	195,443	**851,720**
W/Ww Impact Fee Fund	N/A	-	400,000	**400,000**	535,000	**935,000**
Water & Ww Rri Fund	N/A	-	-	**-**	417,000	**417,000**
Srf Const. & Debt Service	N/A	-	-	**-**	2,575,052	**2,575,052**
Total Other Funds	**31**	**$ 2,680,089**	**$ 6,999,338**	**$ 9,679,427**	**$ 10,452,668**	**$ 20,132,095**
Total All Funds:**	**234**	**$ 25,144,083**	**$ 19,029,143**	**$ 44,173,226**	**$ 20,855,280**	**$ 65,028,506**

*Authorized Positions are total number of positions, not full-time equivalents.
**Analysis does not include ARPA, internal service, pension or permanent funds

GENERAL FUND SUMMARY

Audited Actuals 2022-2023	Audited Actuals 2023-2024	Revised Budget 2024-2025	Department	Adopted Budget 2025-2026	% Change Over FY 24-25	Increase/ (Decrease)
2,263,189	2,216,016	2,507,203	Council & Administration	2,576,738	2.77%	69,535
1,794,592	1,948,694	2,297,822	Finance	2,344,071	2.01%	46,249
955,800	1,108,331	1,023,779	Information Technology	1,230,655	20.21%	206,876
91,482	117,954	138,191	Legal Services	138,191	-%	-
1,063,320	1,079,095	1,606,075	Community Development	1,565,917	(2.50%)	(40,158)
277,013	322,451	347,160	City Clerk	393,233	13.27%	46,073
315,641	411,055	484,787	Human Resources	514,245	6.08%	29,458
231,354	240,335	244,409	Public Communications	283,126	15.84%	38,717
628,771	713,388	743,671	Fleet Management	789,937	6.22%	46,266
4,599,369	5,448,019	6,443,750	Police Department	6,662,601	3.40%	218,851
4,000,758	4,775,250	4,644,539	Fire Department	5,021,298	8.11%	376,759
2,283,247	2,510,451	4,365,443	Physical Environment	3,400,653	(22.10%)	(964,790)
357,953	497,724	870,668	Economic Development	824,792	(5.27%)	(45,876)
777,564	832,234	982,781	Library	994,565	1.20%	11,784
5,549,163	883,499	1,097,298	Parks Maintenance	1,144,986	4.35%	47,688
1,230,562	1,367,279	2,078,697	Recreation	1,941,606	(6.60%)	(137,091)
$ -	$ 948	$ -	Right Of Way Management	$ -	-%	-
$ 26,419,778	**$ 24,472,723**	**$ 29,876,273**	**Total**	**$ 29,826,614**	**(0.17%)**	**$ (49,659)**

ENTERPRISE FUNDS SUMMARY

Audited Actuals 2022-2023	Audited Actuals 2023-2024	Revised Budget 2024-2025	Department	Adopted Budget 2025-2026	% Change Over FY 24-25	Increase/ (Decrease)
5,705,089	5,900,614	6,497,897	Water	7,032,826	8.23%	534,929
6,216,284	6,161,460	8,717,779	Wastewater	8,036,971	(7.81%)	(680,808)
4,013,736	4,283,366	5,361,682	Solid Waste	4,848,980	(9.56%)	(512,702)
2,179,560	2,253,828	2,498,507	Stormwater	2,433,038	(2.62%)	(65,469)
882,479	815,805	897,349	Seaplane Base Airport/Marina	831,474	(7.34%)	(65,875)
91,414	65,999	601,038	Seaplane Base-Splash Park	51,232	(91.48%)	(549,806)
97,565	131,479	132,303	Seaplane Base-Park Maint	163,902	23.88%	31,599
822,002	818,387	876,348	Pavilion	851,720	(2.81%)	(24,628)
$ 20,008,129	**$ 20,430,938**	**$ 25,582,903**	**Total**	**$ 24,250,143**	**(5.21%)**	**$ (1,332,760)**

Position Summary

Current/Approved FTE Summary	2023-2024	2024-2025	2025-2026
General Fund:			
Mayor & Council	5.00	5.00	5.00
Administration	1.00	1.00	1.00
Finance	14.00	14.00	15.50
Information Technology	4.00	4.00	3.00
Community Development	8.00	7.00	7.00
City Clerk	3.00	3.00	3.00
Human Resources	3.00	3.00	3.00
Public Communications	1.00	1.00	2.00
Fleet Management	5.00	5.00	6.00
Police	37.50	40.50	43.00
Fire	27.00	31.00	34.00
Physical Environment	13.00	15.00	16.00
Economic Development	2.00	3.00	3.00
Library	7.50	8.50	8.50
Parks Management	6.00	7.00	7.00
Community Services*	9.00	10.00	12.00
Total General Fund	**146.00**	**158.00**	**169.00**
Utilities Funds:			
Water	12.00	12.00	13.00
Wastewater	18.00	18.00	19.00
Total Utility Fund	30.00	30.00	32.00
Seaplane Fund:			
Transportation	6.00	6.00	7.00
Park Maintenance	1.00	1.00	1.00
Total Marina/Seaplane Fund	**7.00**	**7.00**	**8.00**
Total Solid Waste Fund	**8.00**	**8.00**	**9.00**
Total Stormwater Fund	**9.00**	**9.00**	**9.00**
Total Pavilion Fund	**5.50**	**5.50**	**5.50**
Total Full-time Equivalent Positions	**205.50**	**217.50**	**232.50**

*Seasonal Positions are not included in the FTE count

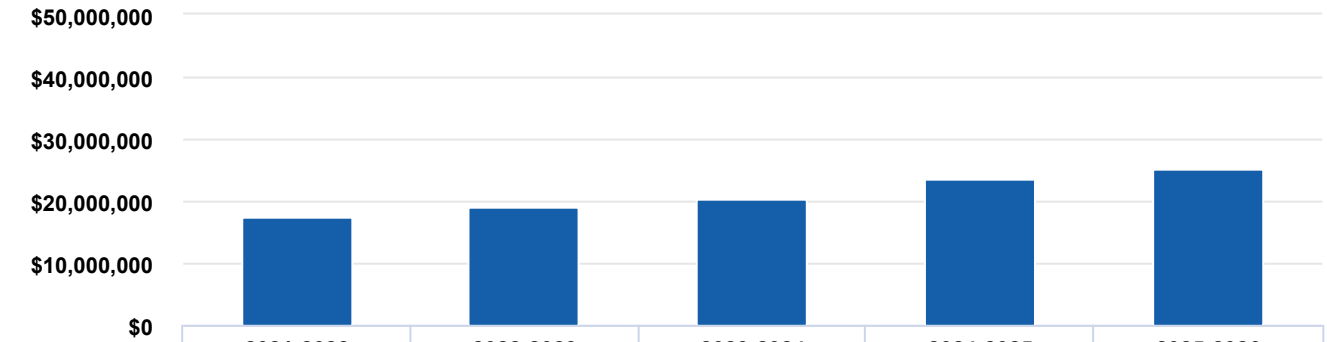
Change in Position Count Justification:	FTE
Staff Increase - One (1) Customer Service Clerk (PT) and One (1) Grant / Accounting Specialist (FT)	1.50
Staff Increase - Fleet Technician (FT)	1.00
Staff Increase - One (1) Evidence Technician (PT) and Two (2) Police Officer (FT)	2.50
Staff Increase - Three (3) Firefighter/Paramedics (FT)	3.00
Staff Increase - One (1) Utility Tech Worker and One (1) Maintenance Worker (FT)	2.00
Staff Increase - Solid Waste Driver I (FT)	1.00
Staff Increase - Facilities Technician I (FT)	1.00
Staff Increase - Waterfront Operations Specialist (FT)	1.00
Staff Increase - Athletic Field Specialist (FT)	1.00

Staff Increase - One (1) Museum Assistant (PT) and One (1) Recreation Aide (PT)	1.00
Total Change in Position Count	**15.00**

AUTHORIZED POSITIONS	2023-2024	2024-2025	2025-2026
Total General Fund	157.00	160.00	173.00
Total Utility Water/Wastewater Fund	30.00	30.00	32.00
Total Seaplane Base Fund	18.00	6.00	7.00
Total Solid Waste Fund	8.00	8.00	9.00
Total Stormwater Fund	9.00	9.00	9.00
Total Pavilion Fund	6.00	6.00	6.00
Total Authorized Positions (includes seasonal positions)	**228.00**	**219.00**	**236.00**

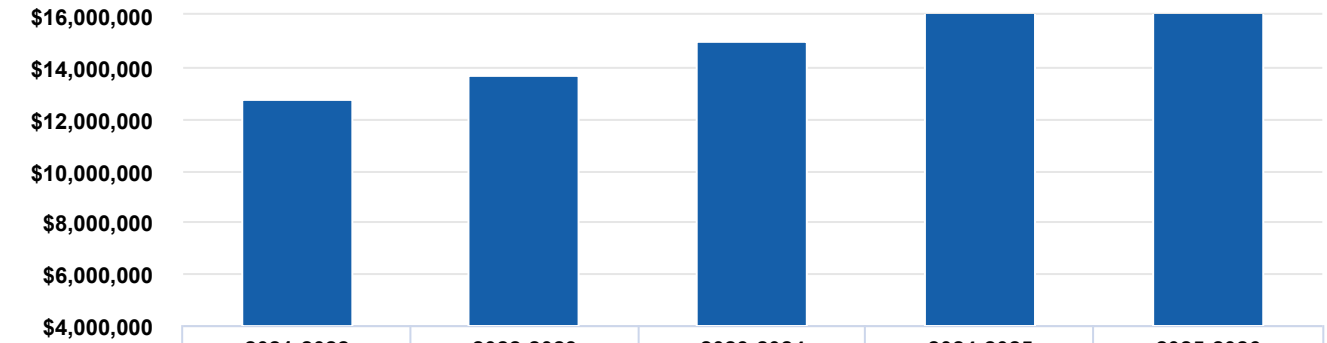
SALARY AND BENEFIT COSTS OVER A 5-YEAR PERIOD

City-Wide



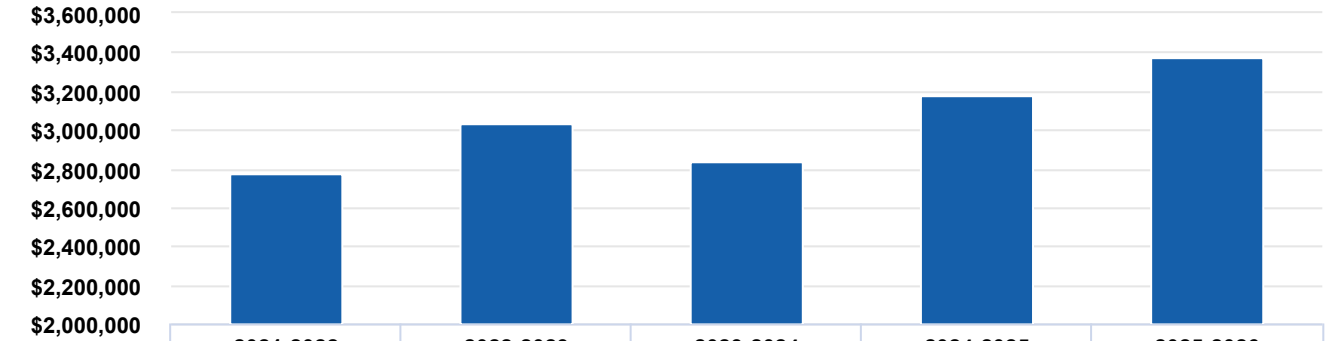
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Total Salaries	17,527,271	19,033,682	20,230,930	23,458,063	25,144,083

General Fund



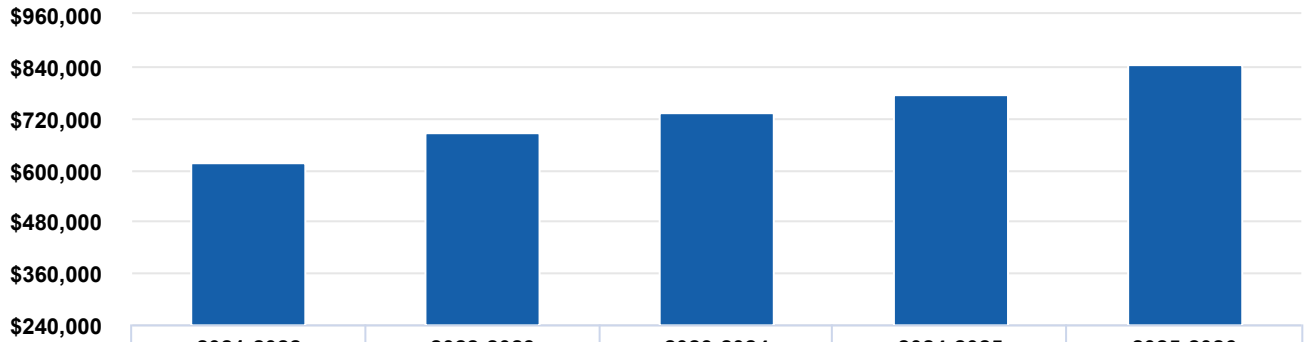
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
General Fund	12,773,807	13,708,350	15,029,957	17,739,459	19,088,560

Water/Wastewater Fund



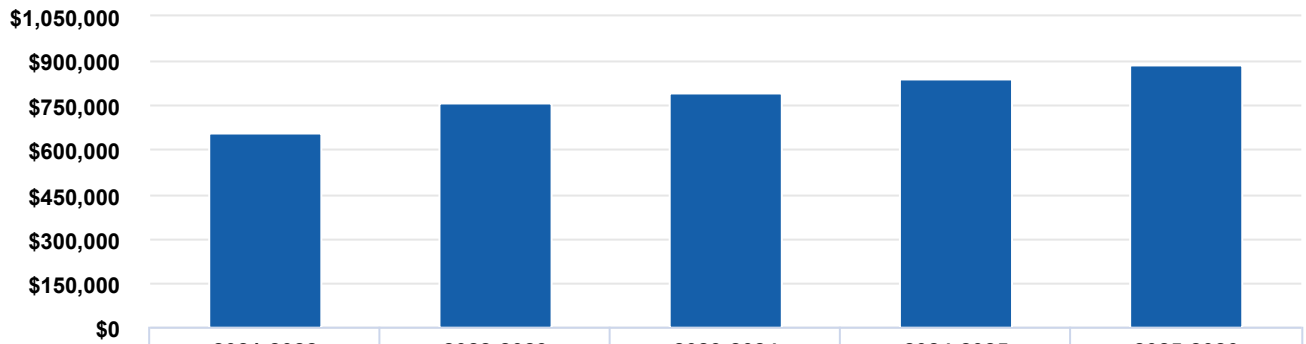
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Utilities Fund	2,778,188	3,030,495	2,839,354	3,179,779	3,375,434

Solid Waste Fund



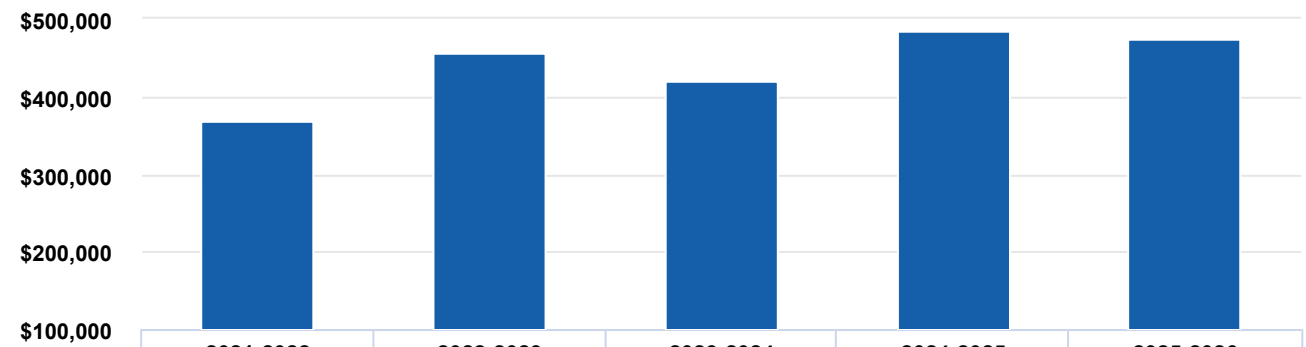
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Solid Waste	614,010	687,718	733,170	772,056	845,673

Stormwater Fund



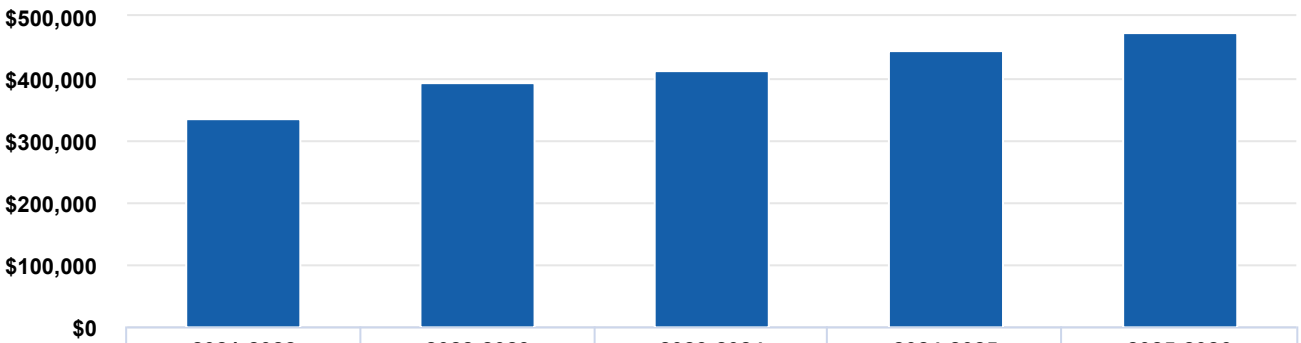
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Stormwater	656,147	758,033	793,394	839,135	885,418

Seaplane Base & Marina



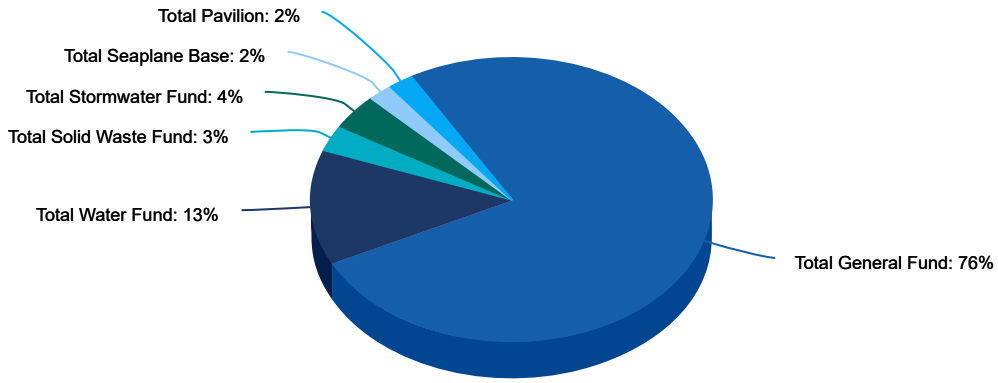
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Seaplane Base	369,320	456,310	420,816	483,918	473,916

Pavilion



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Pavilion Fund	335,799	392,776	414,239	443,716	475,082

Salary & Wages by Fund



TAVARES

America's Seaplane City®

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GENERAL FUND
FUND 001

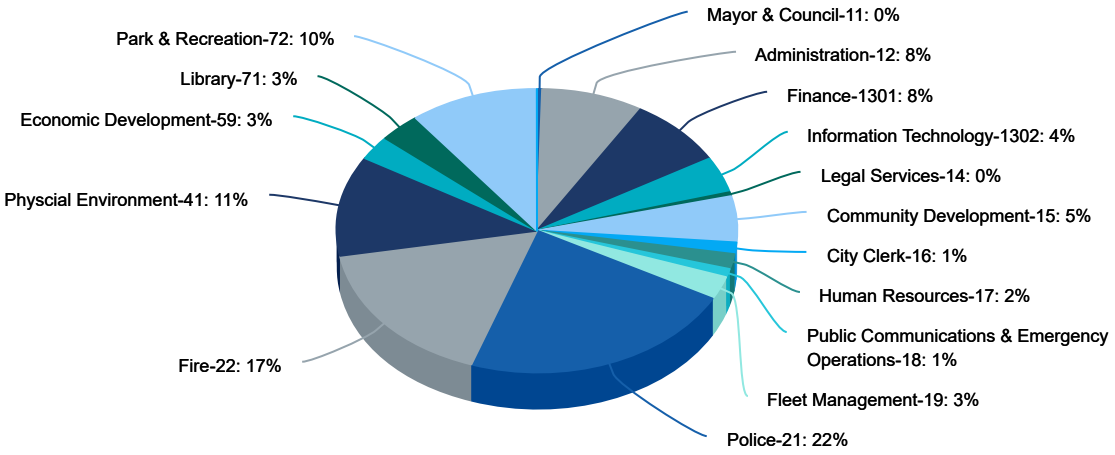
Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Mayor & Council-11				
Personal Services	78,968	94,969	**85,629**	(9.83%)
Operating Expenses	13,882	34,170	**37,910**	10.95%
Total Mayor & Council	92,850	129,139	**123,539**	(4.34%)
Administration-12				
Personal Services	350,567	355,886	**365,783**	2.78%
Operating Expenses	187,431	299,175	**299,823**	0.22%
Grants and Aids	13,500	15,200	**40,200**	164.47%
Transfers & Others	1,571,668	1,707,803	**1,747,393**	2.32%
Total Administration	2,123,166	2,378,064	**2,453,199**	3.16%
Finance-1301				
Personal Services	1,475,956	1,629,262	**1,767,021**	8.46%
Operating Expenses	472,738	668,560	**577,050**	(13.69%)
Total Finance	1,948,694	2,297,822	**2,344,071**	2.01%
Information Technology-1302				
Personal Services	346,645	440,366	**504,127**	14.48%
Operating Expenses	586,920	539,413	**656,528**	21.71%
Capital Expenses	174,766	44,000	**70,000**	59.09%
Total Information Technology	1,108,331	1,023,779	**1,230,655**	20.21%
Legal Services-14				
Operating Expenses	117,954	138,191	**138,191**	-%
Total Legal Services	117,954	138,191	**138,191**	-%
Community Development-15				
Personal Services	721,383	932,314	**833,455**	(10.60%)
Operating Expenses	357,712	673,761	**732,462**	8.71%
Total Community Development	1,079,095	1,606,075	**1,565,917**	(2.50%)
City Clerk-16				
Personal Services	281,156	301,700	**321,015**	6.40%
Operating Expenses	41,295	45,460	**72,218**	58.86%
Total City Clerk	322,451	347,160	**393,233**	13.27%
Human Resources-17				
Personal Services	306,825	344,669	**380,407**	10.37%
Operating Expenses	104,230	108,278	**133,838**	23.61%
Capital Expenses	-	31,840	**-**	(100.00%)
Total Human Resources	411,055	484,787	**514,245**	6.08%
Public Communications & Emergency Operations-18				
Personal Services	187,389	176,824	**215,636**	21.95%
Operating Expenses	52,946	67,585	**67,490**	(0.14%)
Total Public Communications & Emergency Operations	240,335	244,409	**283,126**	15.84%
Fleet Management-19				
Personal Services	491,005	520,354	**580,452**	11.55%
Operating Expenses	191,181	181,723	**209,485**	15.28%
Capital Expenses	31,202	41,594	**-**	(100.00%)
Total Fleet Management	713,388	743,671	**789,937**	6.22%
Police-21				
Personal Services	4,540,789	5,311,930	**5,637,283**	6.12%
Operating Expenses	906,845	937,061	**1,023,318**	9.21%
Capital Expenses	385	194,759	**2,000**	(98.97%)

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Total Police	5,448,019	6,443,750	**6,662,601**	3.40%
Fire-22				
Personal Services	3,352,070	4,001,229	**4,340,720**	8.48%
Operating Expenses	493,180	614,177	**680,578**	10.81%
Capital Expenses	930,000	29,133	**-**	(100.00%)
Total Fire	4,775,250	4,644,539	**5,021,298**	8.11%
Physcial Environment-41				
Personal Services	813,407	1,113,348	**1,239,998**	11.38%
Operating Expenses	1,085,247	1,419,085	**1,448,947**	2.10%
Capital Expenses	130,232	1,356,501	**161,168**	(88.12%)
Transfers & Others	481,565	476,509	**550,540**	15.54%
Total Physcial Environment	2,510,451	4,365,443	**3,400,653**	(22.10%)
Economic Development-59				
Personal Services	304,792	369,045	**447,114**	21.15%
Operating Expenses	33,092	52,047	**377,678**	625.65%
Capital Expenses	159,840	449,576	**-**	(100.00%)
Total Economic Development	497,724	870,668	**824,792**	(5.27%)
Library-71				
Personal Services	668,495	781,100	**806,369**	3.24%
Operating Expenses	113,989	140,181	**134,196**	(4.27%)
Capital Expenses	49,750	61,500	**54,000**	(12.20%)
Total Library	832,234	982,781	**994,565**	1.20%
Park & Recreation-72				
Personal Services	1,110,510	1,366,463	**1,563,551**	14.42%
Operating Expenses	991,406	1,156,455	**1,118,529**	(3.28%)
Capital Expenses	148,862	653,077	**404,512**	(38.06%)
Total Park & Recreation	2,250,778	3,175,995	**3,086,592**	(2.81%)
ROW Management-7204				
Operating Expenses	948	-	**-**	-%
Total ROW Management	948	-	**-**	-%
Grand Total General Fund	**$24,472,723**	**$29,876,273**	**$29,826,614**	**(0.17%)**
Category Summary				
Personal Services	15,029,957	17,739,459	**19,088,560**	7.61%
Operating Expenses	5,750,996	7,075,322	**7,708,241**	8.95%
Capital Expenses	1,625,037	2,861,980	**691,680**	(75.83%)
Grants and Aids	13,500	15,200	**40,200**	164.47%
Transfers & Others	2,053,233	2,184,312	**2,297,933**	5.20%
Grand Total General Fund	**$24,472,723**	**$29,876,273**	**$29,826,614**	**(0.17%)**

General Fund Expenditure Summary



FUND	**001**
DEPT	**00**
DIVISION	**00**

GENERAL FUND REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
TAXES					
001-0000-311.01-00	CURRENT	9,060,139	11,321,456	**12,519,479**	10.58%
001-0000-311.02-00	DELINQUENT	118,422	142,259	**168,173**	18.22%
* AD VALOREM TAXES		9,178,561	11,463,715	**12,687,652**	10.68%
001-0000-312.41-00	FIRST LOCAL OPT GAS TAX	318,631	335,218	**317,466**	(5.30%)
001-0000-312.42-00	SECOND LOCAL OPT GAS TX	87,378	80,158	**89,466**	11.61%
* LOCAL OPTION TAXES		406,009	415,376	**406,932**	(2.03%)
001-0000-314.10-00	ELECTRIC	1,483,817	1,547,708	**1,519,280**	(1.84%)
001-0000-314.30-00	WATER	556,776	534,526	**560,615**	4.88%
001-0000-314.40-00	GAS	86,522	44,612	**46,076**	3.28%
001-0000-314.80-00	PROPANE	20,844	15,297	**16,600**	8.52%
001-0000-315.00-00	TELECOMMUNICATION TAX	623,149	652,937	**674,310**	3.27%
* UTILITY TAXES		2,771,108	2,795,080	**2,816,881**	0.78%
001-0000-316.01-00	LOCAL BUSINESS TAX	32,720	52,000	**52,000**	-%
* OTHER TAXES		32,720	52,000	**52,000**	-%
**** TOTAL TAXES**		**12,388,398**	**14,726,171**	**15,963,465**	**8.40%**
PERMITS AND FEES					
001-0000-321.01-00	CITY OCCUPATIONAL LICENSE	59,768	-	**-**	-%
001-0000-322.01-00	BUILDING PERMITS	1,178,162	1,350,000	**1,350,000**	-%
001-0000-323.10-00	ELECTRIC	1,394,079	1,406,361	**1,406,361**	-%
001-0000-323.20-00	GAS	25,862	53,101	**52,710**	(0.74%)
001-0000-323.30-00	SOLID WASTE	46,816	27,000	**27,600**	2.22%
001-0000-329.01-02	ZONING, VARIANCES, APPEAL	539,335	101,603	**130,000**	27.95%
001-0000-329.03-01	MOBILE FOOD VENDOR LICENS	400	-	**-**	-%
**** TOTAL PERMITS AND FEES**		**3,244,422**	**2,938,065**	**2,966,671**	**0.97%**
GRANTS - FEDERAL AND STATE					
001-0000-331.50-10	FEMA REIMBURSEMENT	3,068	-	**-**	-%
* FEDERAL GRANTS		3,068	-	**-**	-%
001-0000-334.49-01	FDOT-US 441 LIGHTING AGRE	71,126	73,260	**75,011**	2.39%
* STATE GRANTS		71,126	73,260	**75,011**	2.39%
**** TOTAL GRANTS - FEDERAL AND STATE**		**74,194**	**73,260**	**75,011**	**2.39%**
INTERGOVERNMENTAL REVENUE					
001-0000-335.12-00	STATE REVENUE SHARING	991,784	1,005,242	**1,041,830**	3.64%
001-0000-335.14-00	MOBILE HOME LICENSES	12,078	11,454	**11,548**	0.82%
001-0000-335.15-00	ALCOHOLIC BEVERAGE LICENS	17,165	16,438	**17,329**	5.42%
001-0000-335.18-00	HALF CENT SALES TAX	1,481,465	1,443,967	**1,465,174**	1.47%
001-0000-335.20-00	FIREFIGHTERS SUPPLEMENT	9,800	7,036	**7,938**	12.82%
001-0000-335.49-01	MOTOR FUEL TAX REBATE	24,076	21,039	**22,764**	8.20%
* STATE SHARED REVENUE		2,536,368	2,505,176	**2,566,583**	2.45%
001-0000-337.20-01	SCHOOL BOARD SRO REIMBURS	53,636	78,606	**88,520**	12.61%
001-0000-337.70-10	COUNTY AID TO LIBRARIES	110,839	116,881	**116,881**	-%
001-0000-337.70-50	LIBRARY E-RATE (SPRINT)	8,100	8,100	**8,100**	-%
* LOCAL SHARED REVENUES		172,575	203,587	**213,501**	4.87%
001-0000-338.04-01	COUNTY ALS PAYMENT	149,785	137,302	**186,773**	36.03%
001-0000-338.04-02	CLOSEST UNIT RESPONSE	4,250	15,570	**5,120**	(67.12%)
001-0000-338.05-00	LIBRARY IMPACT PARTICIPAT	-	10,000	**-**	(100.00%)

FUND 001
DEPT 00
DIVISION 00

GENERAL FUND REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
* COUNTY SHARED REVENUE		154,035	162,872	**191,893**	17.82%
**** TOTAL INTERGOVERNMENTAL REVENUES**		**2,862,978**	**2,871,635**	**2,971,977**	**3.49%**
CHARGES FOR SERVICES					
001-0000-341.30-01	CTY IMPACT ADM COLLECTION	16,144	21,259	**23,138**	8.84%
001-0000-341.90-05	SALE OF MAPS & PUBS	17	-	**-**	-%
001-0000-347.20-01	RECREATION FEES	72,654	85,000	**54,088**	(36.37%)
001-0000-347.20-03	SUMMER PROGRAM	2,675	-	**-**	-%
001-0000-347.20-06	REC PROGRAM SPONSORSHIPS	-	250	**250**	-%
001-0000-347.50-01	CIVIC CENTER RENTAL	32,237	27,121	**33,375**	23.06%
001-0000-347.50-03	FIELD/FIELD LIGHT RENTALS	531	750	**750**	-%
**** TOTAL CHARGES FOR SERVICES**		**124,258**	**134,380**	**111,601**	**(16.95%)**
FINES & FORFEITURES					
001-0000-351.10-00	POLICE JUDGMENTS & FINES	13,736	16,502	**16,502**	-%
001-0000-352.10-00	LIBRARY FINES	3,201	4,010	**4,010**	-%
001-0000-354.02-00	CODE VIOLATIONS	32,531	10,755	**16,933**	57.44%
**** TOTAL FINES AND FORFEITURES**		**49,468**	**31,267**	**37,445**	**19.76%**
INTEREST & OTHER INCOME					
001-0000-361.10-02	SBA INTEREST	3,021	1,058	**1,058**	-%
* INTEREST INCOME		3,021	1,058	**1,058**	-%
001-0000-364.01-01	CEMETERY LOTS	27,485	27,000	**27,000**	-%
001-0000-364.01-03	LAND SALES	595,963	-	**-**	-%
001-0000-366.03-00	LIBRARY DONATIONS/CONTRIB	-	10,330	**-**	(100.00%)
001-0000-366.04-00	OTHER DONATIONS/CONTRIB	1,000	275	**-**	(100.00%)
001-0000-366.08-00	FRIENDS DONATIONS -APPROP	500	-	**-**	-%
001-0000-368.40-00	STATE INSUR PREM CONTRIB	366,087	-	**-**	-%
001-0000-369.10-01	MISCELLANEOUS	12,504	25,539	**29,075**	13.85%
001-0000-369.10-02	INSUR REIMBURSEMENTS	14,140	70,417	**50,000**	(28.99%)
001-0000-369.10-03	CEMETERY FEES	2,270	5,393	**5,393**	-%
001-0000-369.10-04	REFUND-PRIOR YR EXPENSE	4,083	-	**-**	-%
001-0000-369.10-06	P&Z ADVERTISING-REIMBURSE	2,369	4,519	**3,941**	(12.79%)
001-0000-369.10-09	CONCESSION CONTRACTS	3,450	1,800	**1,800**	-%
001-0000-369.10-11	MISCELLANEOUS LIBRARY FEE	8,792	11,895	**11,895**	-%
001-0000-369.10-14	LIEN SEARCHES	29,799	38,225	**36,535**	(4.42%)
001-0000-369.10-15	INS REIMB - HURR IRMA	9,004	-	**-**	-%
001-0000-369.20-02	ST RADON COLLECTION FEE	1,335	4,854	**4,854**	-%
* OTHER INCOME		1,078,781	200,247	**170,493**	(14.86%)
**** TOTAL INTEREST & OTHER INCOME**		**1,081,802**	**201,305**	**171,551**	**(14.78%)**
******* TOTAL GENERAL FUND REVENUES**		**19,825,520**	**20,976,083**	**22,297,721**	**6.30%**
OTHER SOURCES					
001-0000-381.01-22	FROM FIRE ASSESSMENT FUND	1,940,407	2,031,288	**2,064,182**	1.62%
001-0000-381.04-01	TRANSFERS FROM WATER/SEWR	931,336	989,889	**1,083,550**	9.46%
001-0000-381.04-02	TRANSFERS FROM SANITATION	270,940	336,000	**269,710**	(19.73%)
001-0000-381.04-03	TRANSFERS FROM STORMWATER	133,721	142,513	**145,846**	2.34%
* TRANSFERS IN		3,276,404	3,499,690	**3,563,288**	1.82%
001-0000-382.04-01	FROM WATER/SEWER	1,211,718	1,422,448	**1,693,762**	19.07%
001-0000-382.04-02	FROM SANITATION	891,676	978,400	**1,314,923**	34.40%
001-0000-382.04-03	FROM STORMWATER	306,269	348,998	**438,086**	25.53%

FUND	**001**
DEPT	**00**
DIVISION	**00**

GENERAL FUND REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
* REIMBURSEMENTS		2,409,663	2,749,846	**3,446,771**	25.34%
001-0000-389.90-00	APPROPRIATED RESERVES	-	2,650,654	**518,834**	(80.43%)
* APPROPRIATED RESERVES		-	2,650,654	**518,834**	(80.43%)
***** TOTAL OTHER SOURCES**		**5,686,067**	**8,900,190**	**7,528,893**	**(15.41%)**
TOTAL GENERAL FUND REVENUE		**$25,511,587**	**$29,876,273**	**$29,826,614**	**(0.17%)**

FUND 001
DEPT 00
DIVISION 00

GENERAL FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-0000-311.01-00	CURRENT	ESTIMATED AD VALOREM TAX REVENUE COLLECTIONS 6.6850 MILLS AND PROPERTY APPRAISER'S CERTIFIED DR 420 LESS TIF DISTRICT 2	12,676,401 (156,922)	12,519,479 -
001-0000-311.02-00	DELINQUENT	ESTIMATED DELINQUENT AD VALOREM REVENUE	168,173	168,173
001-0000-312.41-00	FIRST LOCAL OPT GAS TAX	ESTIMATED FIRST LOCAL OPTION GAS TAX REVENUE	317,466	317,466
001-0000-312.42-00	SECOND LOCAL OPT GAS TX	ESTIMATED LOCAL OPTION GAS TAX REVENUE	89,466	89,466
001-0000-314.10-00	ELECTRIC	ESTIMATED UTILITY TAXES - ELECTRIC REVENUE	1,519,280	1,519,280
001-0000-314.30-00	WATER	ESTIMATED UTILITY TAXES - WATER REVENUE	560,615	560,615
001-0000-314.40-00	GAS	ESTIMATED UTILITY TAXES - NATURAL GAS REVENUE	46,076	46,076
001-0000-314.80-00	PROPANE	ESTIMATED UTILITY TAXES - PROPANE REVENUE	16,600	16,600
001-0000-315.00-00	TELECOMMUNICATION TAX	ESTIMATED COMMUNICATION SERVICE TAX REVENUE	674,310	674,310
001-0000-316.01-00	LOCAL BUSINESS TAX	ESTIMATED LOCAL BUSINESS TAX REVENUE	52,000	52,000
001-0000-321.01-00	CITY OCCUPATIONAL LICENSE	NO AMOUNT BUDGETED	-	-
001-0000-322.01-00	BUILDING PERMITS	ESTIMATED BUILDING PERMITS REVENUE	1,350,000	1,350,000
001-0000-323.10-00	ELECTRIC	ESTIMATED FRANCHISE FEES - ELECTRIC REVENUE	1,406,361	1,406,361
001-0000-323.20-00	GAS	ESTIMATED FRANCHISE FEES - GAS (PROPANE) REVENUE	52,710	52,710
001-0000-323.30-00	SOLID WASTE	ESTIMATED FRANCHISE FEES - SOLID WASTE REVENUE	27,600	27,600
001-0000-329.01-02	ZONING, VARIANCES, APPEAL	ESTIMATED ZONING VARIANCES AND APPEALS REVENUE	130,000	130,000
001-0000-329.03-01	MOBILE FOOD VENDOR LICENS	NO AMOUNT BUDGETED	-	-
001-0000-331.50-10	FEMA REIMBURSEMENT	NO AMOUNT BUDGETED	-	-
001-0000-334.49-01	FDOT-US 441 LIGHTING AGRE	ESTIMATED FDOT - US 441 LIGHTING AGREEMENT REVENUE	75,011	75,011
001-0000-335.12-00	STATE REVENUE SHARING	ESTIMATED STATE REVENUE SHARING REVENUE	1,041,830	1,041,830

FUND 001
DEPT 00
DIVISION 00

GENERAL FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-0000-335.14-00	MOBILE HOME LICENSES	ESTIMATED MOBILE HOME LICENSING REVENUE	11,548	11,548
001-0000-335.15-00	ALCOHOLIC BEVERAGE LICENS	ESTIMATED ALCOHOLIC BEVERAGE REVENUE	17,329	17,329
001-0000-335.18-00	HALF CENT SALES TAX	ESTIMATED HALF CENT SALES TAX REVENUE	1,465,174	1,465,174
001-0000-335.20-00	FIREFIGHTERS SUPPLEMENT	ESTIMATED FIREFIGHTER'S SUPPLEMENT REVENUE	7,938	7,938
001-0000-335.49-01	MOTOR FUEL TAX REBATE	ESTIMATED MOTOR FUEL TAX REBATE REVENUE	22,764	22,764
001-0000-337.20-01	SCHOOL BOARD SRO REIMBURS	ESTIMATED SCHOOL BOARD SRO REIMBURSEMENT REVENUE	88,520	88,520
001-0000-337.70-10	COUNTY AID TO LIBRARIES	ESTIMATED COUNTY AID TO LIBRARIES REVENUE	116,881	116,881
001-0000-337.70-50	LIBRARY E-RATE (SPRINT)	ESTIMATED LIBRARY E-RATE REVENUE	8,100	8,100
001-0000-338.04-01	COUNTY ALS PAYMENT	ESTIMATED COUNTY ALS PAYMENT REVENUE .1 MILLS OF TAXABLE VALUE	140,584 46,189	186,773 -
001-0000-338.04-02	CLOSEST UNIT RESPONSE	ESTIMATED CLOSEST UNIT RESPONSE REVENUE	5,120	5,120
001-0000-338.05-00	LIBRARY IMPACT PARTICIPAT	NO AMOUNT BUDGETED	-	-
001-0000-341.30-01	CTY IMPACT ADM COLLECTION	ESTIMATED COUNTY IMPACT ADMIN FEES REVENUE	23,138	23,138
001-0000-341.90-05	SALE OF MAPS & PUBS	NO AMOUNT BUDGETED	-	-
001-0000-347.20-01	RECREATION FEES	ESTIMATED RECREATION FEES REVENUE	54,088	54,088
001-0000-347.20-03	SUMMER PROGRAM	NO AMOUNT BUDGETED	-	-
001-0000-347.20-06	REC PROGRAM SPONSORSHIPS	ESTIMATED REC PROGRAM SPONSORSHIPS REVENUE	250	250
001-0000-347.50-01	CIVIC CENTER RENTAL	ESTIMATED CIVIC CENTER RENTAL REVENUE	33,375	33,375
001-0000-347.50-03	FIELD/FIELD LIGHT RENTALS	ESTIMATED P&R FIELD & LIGHT RENTALS REVENUE	750	750
001-0000-351.10-00	POLICE JUDGMENTS & FINES	ESTIMATED FINES & JUDGEMENT REVENUE	16,502	16,502
001-0000-352.10-00	LIBRARY FINES	ESTIMATED LIBRARY FINES REVENUE	4,010	4,010
001-0000-354.02-00	CODE VIOLATIONS	ESTIMATED CODE VIOLATIONS REVENUE	16,933	16,933
001-0000-361.10-02	SBA INTEREST	ESTIMATED SBA INTEREST REVENUE	1,058	1,058

FUND 001
DEPT 00
DIVISION 00

GENERAL FUND REVENUE JUSTIFICATION

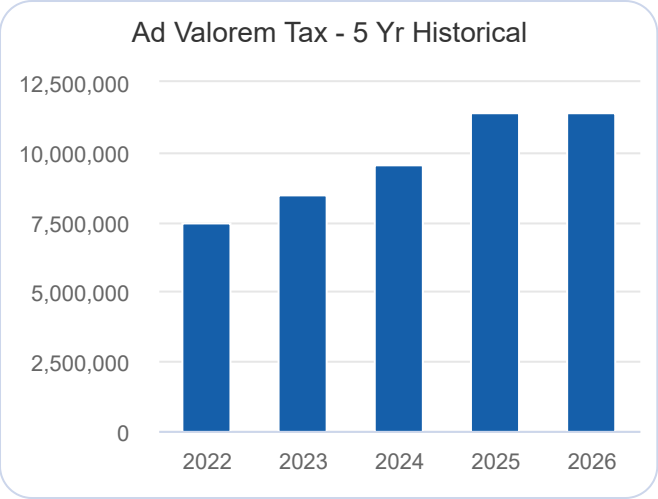
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-0000-364.01-01	CEMETERY LOTS	ESTIMATED CEMETARY LOTS REVENUE	27,000	27,000
001-0000-364.01-03	LAND SALES	NO AMOUNT BUDGETED	-	-
001-0000-366.03-00	LIBRARY DONATIONS/CONTRIB	NO AMOUNT BUDGETED	-	-
001-0000-366.04-00	OTHER DONATIONS/CONTRIB	NO AMOUNT BUDGETED	-	-
001-0000-366.08-00	FRIENDS DONATIONS -APPROP	NO AMOUNT BUDGETED	-	-
001-0000-368.40-00	STATE INSUR PREM CONTRIB	NO AMOUNT BUDGETED	-	-
001-0000-369.10-01	MISCELLANEOUS	ESTIMATED MISCELLANEOUS REVENUE	29,075	29,075
001-0000-369.10-02	INSUR REIMBURSEMENTS	HEALTH INSURACE REBATE REIMBURSEMENT	50,000	50,000
001-0000-369.10-03	CEMETERY FEES	ESTIMATED CEMETERY FEES REVENUE	5,393	5,393
001-0000-369.10-04	REFUND-PRIOR YR EXPENSE	NO AMOUNT BUDGETED	-	-
001-0000-369.10-06	P&Z ADVERTISING-REIMBURSE	ESTIMATED P&Z ADVERTISING REIMB REVENUE	3,941	3,941
001-0000-369.10-09	CONCESSION CONTRACTS	ESTIMATED CONCESSION CONTRACTS REVENUE	1,800	1,800
001-0000-369.10-11	MISCELLANEOUS LIBRARY FEE	ESTIMATED MISC LIBRARY FEES REVENUE	11,895	11,895
001-0000-369.10-14	LIEN SEARCHES	ESTIMATED LIEN SEARCHES REVENUE	36,535	36,535
001-0000-369.10-15	INS REIMB - HURR IRMA	NO AMOUNT BUDGETED	-	-
001-0000-369.20-02	ST RADON COLLECTION FEE	ESTIMATED RADON FEES REVENUE	4,854	4,854
001-0000-381.01-22	FROM FIRE ASSESSMENT FUND	ESTIMATED FIRE ASSESSMENTS REVENUE	2,064,182	2,064,182
001-0000-381.04-01	TRANSFERS FROM WATER/SEWR	TRANSFER FROM WATER AND WASTEWATER UTILITY FUND	1,083,550	1,083,550
001-0000-381.04-02	TRANSFERS FROM SANITATION	TRANSFER FROM SOLID WASTE FUND	269,710	269,710
001-0000-381.04-03	TRANSFERS FROM STORMWATER	TRANSFER FROM STORMWATER FUND	145,846	145,846
001-0000-382.04-01	FROM WATER/SEWER	REIMBURSEMENT FROM WATER AND WASTEWATER UTILITIES FUND	1,693,762	1,693,762
001-0000-382.04-02	FROM SANITATION	REIMBURSEMENT FROM SOLID WASTE FUND	1,314,923	1,314,923
001-0000-382.04-03	FROM STORMWATER	REIMBURSEMENT FROM STORMWATER FUND	438,086	438,086

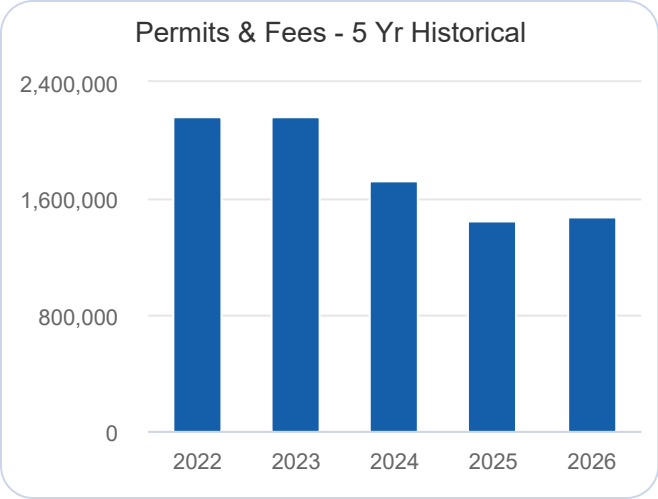
FUND	**001**
DEPT	**00**
DIVISION	**00**

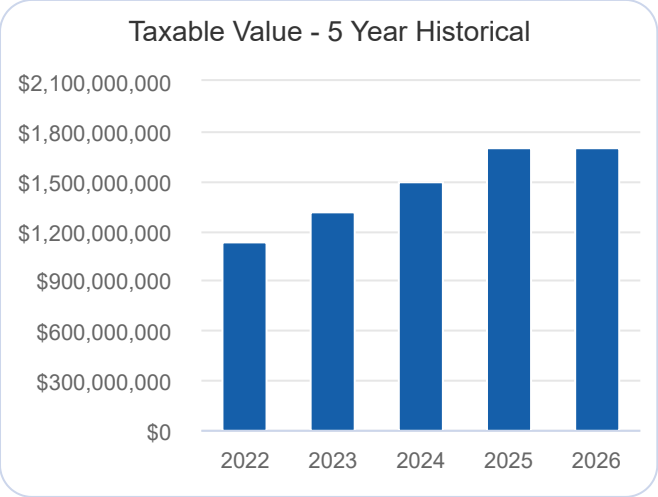
GENERAL FUND REVENUE JUSTIFICATION

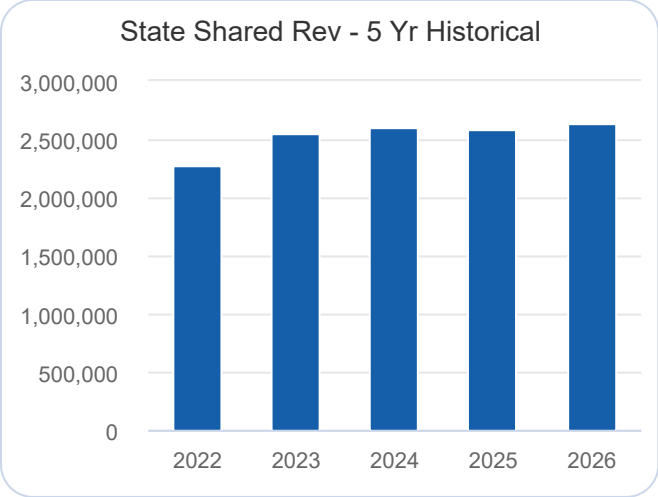
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FROM RESERVES FOR WOODLEA SPORTS PARK DESIGN AND CONSTRUCTION OF ADDITIONAL PARKING, ACCESS ROADS, CONCESSIONS, RESTROOMS AND BALLFIELDS.	404,512	518,834
		APPROPRIATE FOR FIREFIGHTER UNION CONTRACT	114,322	-

GRAPHICAL DATA FOR GENERAL FUND REVENUES

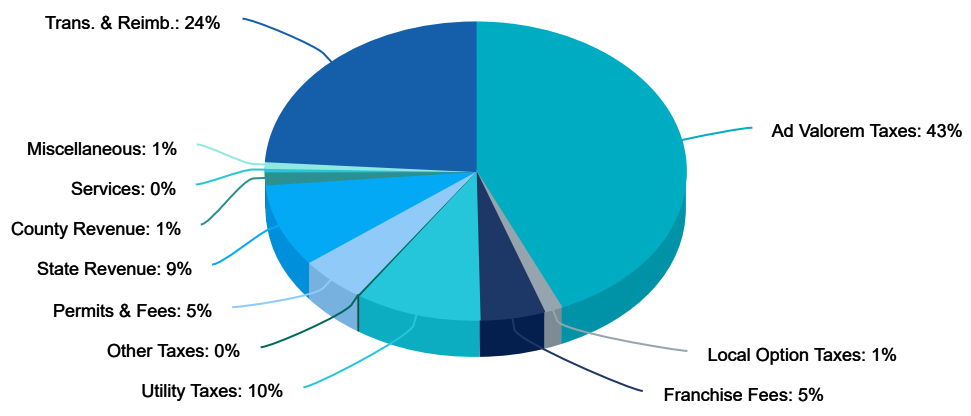








ESTIMATED GENERAL FUND REVENUE FISCAL YEAR 2026



TAVARES

America's Seaplane City®

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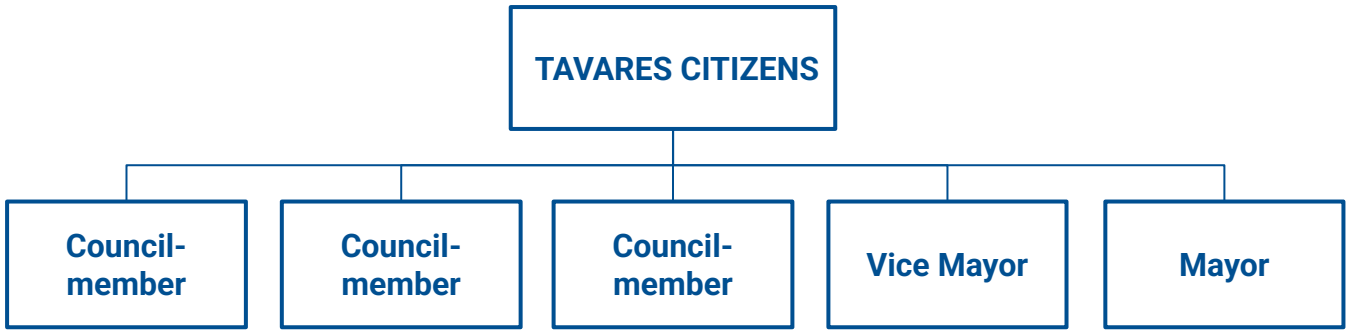
Mayor & Council

Mayor & Council

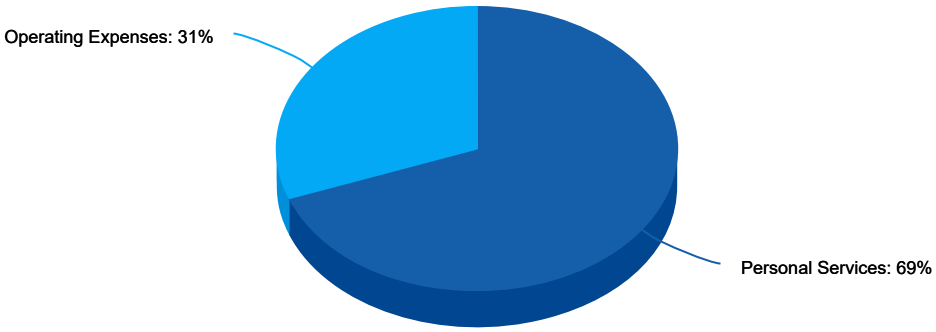
Department 11



Position Summary				
Authorized Positions	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**
Council Member		3	3	3
Mayor		1	1	1
Vice Mayor		1	1	1
No. of Full Time		5	5	5
Total No. of Positions:		**5**	**5**	**5**
Total FTEs:		**5**	**5**	**5**

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Council-1101				
Personal Services	78,968	94,969	**85,629**	(9.83%)
Operating Expenses	13,882	34,170	**37,910**	10.95%
Grand Total Council	**$92,850**	**$129,139**	**$123,539**	**(4.34%)**
Percentage of Fund Budget	**0.31%**	**0.43%**	**0.41%**	

2026 APPROPRIATIONS



FUND	**001**
DEPT	**11**
DIVISION	**01**

MAYOR & COUNCIL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1101-511.11-10	MAYOR / COUNCIL PAY	39,675	49,745	51,159	2.84%
001-1101-511.21-10	FICA / MED TAXES	2,698	3,446	3,713	7.75%
001-1101-511.22-20	FL STATE RETIREMENT	-	1,131	-	(100.00%)
001-1101-511.23-10	HEALTH INSURANCE	24,755	27,802	19,279	(30.66%)
001-1101-511.23-15	DENTAL INSURANCE	1,234	1,312	910	(30.64%)
001-1101-511.23-30	DEPENDENT HEALTH INSURANC	8,943	9,730	9,640	(0.92%)
001-1101-511.23-35	DEPENDENT DENTAL INSURANC	1,552	1,733	861	(50.32%)
001-1101-511.24-10	WORKERS' COMPENSATION	111	70	67	(4.29%)
* SALARIES AND BENEFITS		78,968	94,969	85,629	(9.83%)
OPERATING EXPENDITURES					
001-1101-511.40-10	TRAVEL & PER DIEM COUNCIL	7,730	20,100	24,500	21.89%
001-1101-511.48-65	SISTER CITY	-	4,000	3,000	(25.00%)
001-1101-511.52-10	OPERATING SUPPLIES COUNCI	1,433	4,572	5,360	17.24%
001-1101-511.52-11	DURABLE GOODS	409	-	-	-%
001-1101-511.54-10	BKS, PUB, SUB, MEM, LIB	4,310	5,498	5,050	(8.15%)
* OPERATING EXPENDITURES		13,882	34,170	37,910	10.95%
TOTAL MAYOR/COUNCIL		**92,850**	**129,139**	**123,539**	**-4.34%**

FUND 001
DEPT 11
DIVISION 01

MAYOR & COUNCIL EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1101-511.11-10	MAYOR / COUNCIL PAY	COUNCIL MEMBER PAY	51,159	51,159
001-1101-511.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	3,713	3,713
001-1101-511.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	-	-
001-1101-511.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	19,279	19,279
001-1101-511.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	910	910
001-1101-511.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	9,640	9,640
001-1101-511.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	861	861
001-1101-511.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	67	67
001-1101-511.40-10	TRAVEL & PER DIEM COUNCIL	LAKE COUNTY LEAGUE OF CITIES BUSINESS MEETINGS (12 AT $25 EACH	300	24,500
		TAVARES CHAMBER OF COMMERCE RED CARPET GALA	1,200	-
		MISC. SIMINARS AND BUSINESS MEETINGS	1,000	-
		MISC. PROJECTS/INITIATIVES	2,000	-
		LEGISLATIVE ACTIONS DAYS	1,500	-
		LAKE COUNTY LEAGUE OF CITIES SPONSOR NIGHT	450	-
		LAKE COUNTY LEAGUE OF CITIES COMMUNITY SERVICE AWARD BANQUET	200	-
		LAKE COUNTY DAY	800	-
		LAKE 100 LEGISLATIVE BREAKFAST	800	-
		LAKE 100 COMMUNITY SERVICE AWARDS	1,500	-
		FLORIDA LEAGUE OF MAYORS ANNUAL BUSINESS MEETING	1,000	-
		FLORIDA LEAGUE OF CITIES ANNUAL CONFERENCE	1,300	-
		FLC INSTITUTE FOR ELECTED MUNICIPAL OFFICALS	1,600	-
		COUNCIL MEMBER TRAINING	3,000	-
		CHAMBER LUNCHEON (2 COUNCIL MEMBERS)	350	-

FUND 001
DEPT 11
DIVISION 01

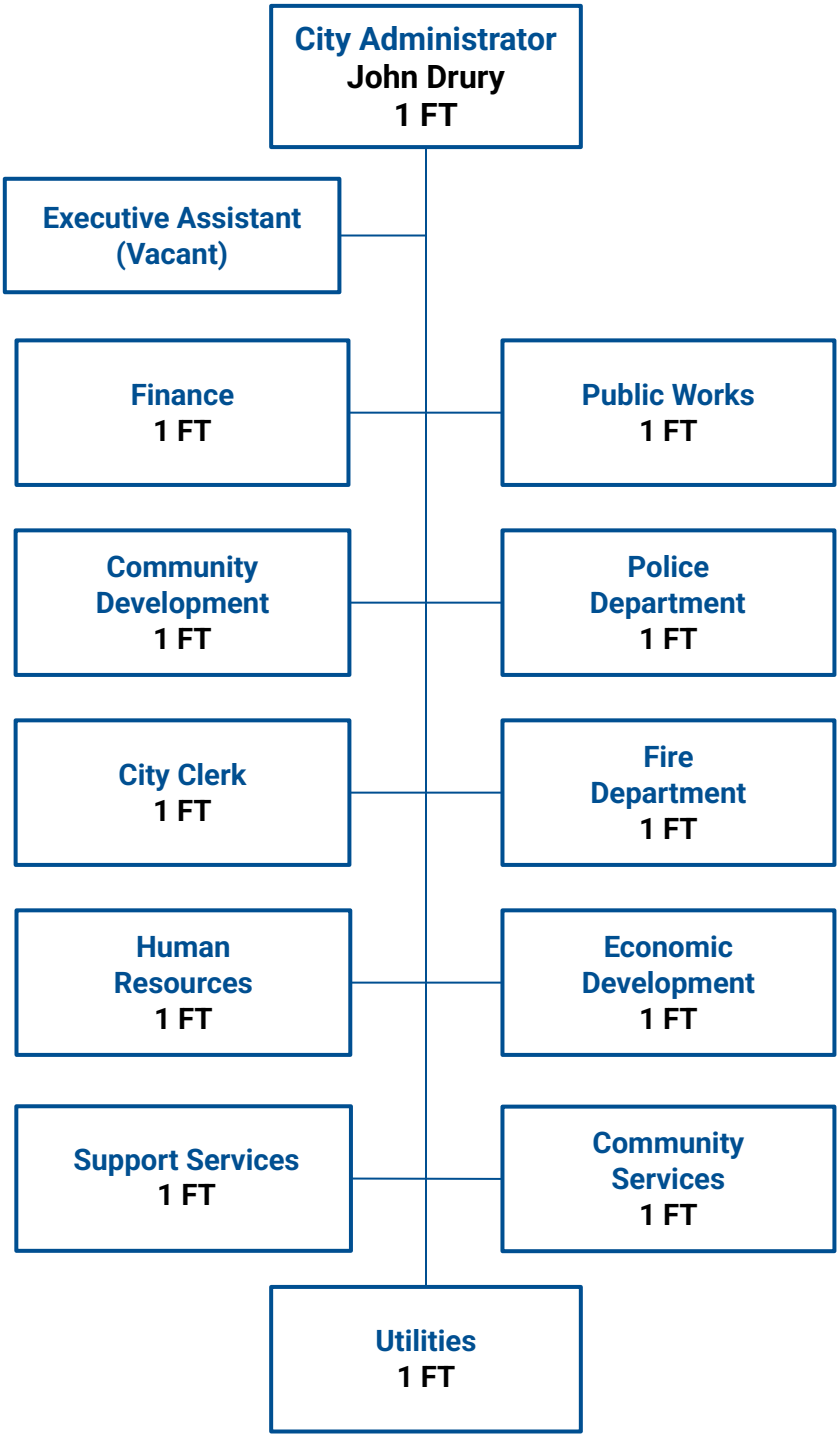
MAYOR & COUNCIL EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		ANNUAL ETHICS TRAINING	500	-
		AMERICA IN BLOOM CONFERENCE (2 COUNCIL MEMBERS AT $3500 EACH	7,000	-
001-1101-511.48-65	SISTER CITY	MANAGE AND MAINTAIN SISTER CITY RELATIONSHIPS	3,000	3,000
001-1101-511.52-10	OPERATING SUPPLIES COUNCI	COUNCIL MEETING AND WORKSHOP OPERATING SUPPLIES	500	5,360
		MAYORS YOUTH COUNCIL	360	-
		COUNCIL SPECIAL PROJECTS/CODE BOOKS	350	-
		CITY SHIRTS/JACKETS	1,650	-
		CITY COUNCIL PHOTOGRAPHS	1,500	-
		AWARDS, PLAQUES, DAIS SIGNS, LAPEL PINS, BUSINESS CARDS	700	-
		2 DECEMBER RECEPTION TABLES FOR HOLIDAYS	300	-
001-1101-511.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
001-1101-511.54-10	BKS, PUB, SUB, MEM, LIB	FLORIDA LEAGUE OF CITIES MEMBERSHIP	3,250	5,050
		SISTER CITIES INTERNATIONAL MEMBERSHIP	500	-
		LAKE COUNTY LEAGUE OF CITIES MEMBERSHIP	650	-
		FLORIDA LEAGUE OF MAYORS MEMBERSHIP	650	-

Administration

Administration

Department 12



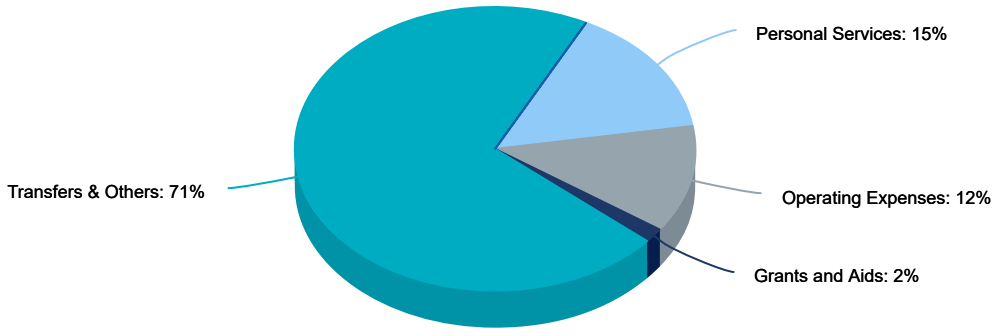
Position Summary

Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
City Administrator	2001	1	1	1
No. of Full Time		1	1	1
Total No. of Positions:		**1**	**1**	**1**
Total FTEs:		**1**	**1**	**1**

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Administration-1201				
Personal Services	350,567	355,886	**365,783**	2.78%
Operating Expenses	21,954	32,927	**31,113**	(5.51%)
Total Administration	372,521	388,813	**396,896**	2.08%
Admin. Gen. Govt.-1202				
Operating Expenses	165,477	266,248	**268,710**	0.92%
Grants and Aids	13,500	15,200	**40,200**	164.47%
Transfers & Others	1,571,668	1,707,803	**1,747,393**	2.32%
Total Admin. Gen. Govt.	1,750,645	1,989,251	**2,056,303**	3.37%
Grand Total Administration	**$2,123,166**	**$2,378,064**	**$2,453,199**	**3.16%**
Category Summary				
Personal Services	350,567	355,886	**365,783**	2.78%
Operating Expenses	187,431	299,175	**299,823**	0.22%
Grants and Aids	13,500	15,200	**40,200**	164.47%
Transfers & Others	1,571,668	1,707,803	**1,747,393**	2.32%
Grand Total Administration	**$2,123,166**	**$2,378,064**	**$2,453,199**	**3.16%**
Percentage of Fund Budget	**8.68%**	**7.96%**	**8.22%**	

2026 APPROPRIATIONS



ADMINISTRATION - 1201 AND 1202

DEPARTMENT MISSION

The City Administrator directs and coordinates all aspects of City government including: 1) Public Service Operations, 2) Utilities Enterprise and 3) Solid Waste Enterprise. The City Administrator is responsible for orchestrating the delivery of all City services by: 1) providing the City Council with accurate information so that the Council can make well-informed decisions, 2) maintaining a well-trained and motivated workforce, 3) developing and then implementing a fiscally responsive annual budget, 4) Delivering a sound public relations program that emphasizes a transparent governmental operation, and 5) implementing the Council's policies.

The Senior Executive Assistant (vacant position) offers administrative support to the City Administrator, Mayor and Council members and serves as a liaison between the City Administrator and members of the public, including, but not limited to residents, visitors, businesses and other governmental agencies. Due to budget constraints, this position remains vacant and responsibilities are accomplished by the City Administrator, City Clerk and Deputy City Clerk.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

- Directs the overall operations of the City government including general municipal government, water, wastewater, reclaim, solid waste, stormwater operations, capital improvement program, economic development, Seaplane Base-Marina and Pavilion on the Lake operations.
- Appoints Department Directors and coordinates the activities of the various departments.
- Prepares the annual City Public Service Operations budget and Enterprise budgets for submission to the City Council.
- Submits recommendations to the Council for their discussion and approval concerning the efficient operation of City government and its enterprises.
- Develops Council Agendas with the Mayor of the City.
- Implements City Council policy and directives.
- Maintains community respect through good public relations by keeping Council and the City residents informed of City progress and policies.
- Directs media relations activities and Branding initiatives.
- Coordinates with the City Attorney on all legal aspects regarding governmental operations.

2026 GOALS

Organizational Development

To attract and retain a competent, cohesive and diverse work force through training, motivation, benefits and proper representation that assist in the delivery of all City services and assist with the implementation of Tavares' new brand - "America's Seaplane City"

Growth and Development

To create an environment which will promote quality development and re-development in the business and residential communities within the City and grows the City's new brand.

City Lifestyle

To foster a progressive quality of life that promotes safety, business creation, community events, recreational and sporting activities and seaplane themed enterprises for citizens while maintaining City traditions and values.

Citizen and Customer Service Focus

To create an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency for all of its enterprises including the new Seaplane Base and Marina enterprise.

Innovation and Technology

To utilize technology as a driver to foster innovation in the delivery of high quality governmental services in an efficient and economical manner, and to provide an efficient means and method of insuring timely and relevant information is provided to our citizens.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted as instruments of successful operations.

2026 OBJECTIVES

1. Provide complete and accurate information to the Mayor and Council members, enabling them to make beneficial decisions for the City.
2. Respond to citizen concerns courteously and in a timely manner.
3. Create a positive working atmosphere for all City employees, enabling them to perform at the best of their abilities for the benefit of the City's residents.
4. Continue the economic development plans built upon prior visioning sessions created to prosper the City.
5. Implement the City's brand "America's Seaplane City" throughout all touch points: recreation, residential, business, transportation, cultural, economic, retail, hospitality, etc.
6. Maintain a fiscally sound budget.
7. Implement the City Council's goals including Smart Growth initiatives.
8. Provide the highest level of public services to the public.
9. Continue to redevelop the Regional Park East and West Campuses.

2025 ACCOMPLISHMENTS

1. Provided complete and accurate information to the Mayor and Council members, enabling them to make beneficial decisions for the City
2. Responded to citizen concerns courteously and in a timely manner.
3. Created a positive working atmosphere for all City employees, enabling them to perform at the best of their abilities for the benefit of the City's residents.
4. Continued the economic development plans built upon prior visioning sessions created to prosper the City.
5. Implemented the City's brand "America's Seaplane City" throughout all touch points: recreation, residential, business, transportation, cultural, economic, retail, hospitality, etc.
6. Maintained a fiscally sound budget.
7. Implemented the City Council's goals including Smart Growth initiatives.
8. Provided the highest level of public services to the public.
9. Purchased the Regional Park East and West Campus, Completed the Public Works Facility and sold the Stover Baseball Fields.

FUND 001
DEPT 12
DIVISION 01

ADMINISTRATION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1201-512.12-10	REGULAR SALARIES	237,202	235,114	246,869	5.00%
001-1201-512.21-10	FICA / MED TAXES	13,818	17,549	18,428	5.01%
001-1201-512.22-10	RETIREMENT	21,418	23,511	24,687	5.00%
001-1201-512.22-20	FL STATE RETIREMENT	50,121	50,813	55,607	9.43%
001-1201-512.23-10	HEALTH INSURANCE	8,961	9,267	9,640	4.03%
001-1201-512.23-15	DENTAL INSURANCE	438	437	455	4.12%
001-1201-512.23-20	LIFE INSURANCE	1,209	1,324	1,392	5.14%
001-1201-512.23-21	SHORT-TERM DISABILITY	366	365	365	-%
001-1201-512.23-30	DEPENDENT HEALTH INSURANC	15,065	15,580	6,869	(55.91%)
001-1201-512.23-35	DEPENDENT DENTAL INSURANC	908	905	430	(52.49%)
001-1201-512.23-40	LONG TERM DISABILITY	552	607	635	4.61%
001-1201-512.23-45	VISION INSURANCE	11	85	85	-%
001-1201-512.24-10	WORKERS' COMPENSATION	498	329	321	(2.43%)
* SALARIES AND BENEFITS		350,567	355,886	365,783	2.78%
OPERATING EXPENDITURES					
001-1201-512.34-10	CONTRACTUAL SERVICES	-	20	-	(100.00%)
001-1201-512.40-10	TRAVEL & PER DIEM	6,116	11,184	9,180	(17.92%)
001-1201-512.41-10	TELEPHONE	1,175	2,600	1,800	(30.77%)
001-1201-512.41-20	OTHER COMMUNICATION	916	975	1,500	53.85%
001-1201-512.41-30	POSTAGE	1	300	100	(66.67%)
001-1201-512.45-10	LIABILITY	6,784	5,830	6,355	9.01%
001-1201-512.46-15	REPAIR & MAINT-EQUIP	-	100	100	-%
001-1201-512.47-10	PRINTING & BINDING	-	150	150	-%
001-1201-512.48-10	CITY APPRECIATION	558	600	600	-%
001-1201-512.51-10	OFFICE SUPPLIES	25	500	500	-%
001-1201-512.52-10	OPERATING SUPPLIES	588	880	800	(9.09%)
001-1201-512.52-11	DURABLE GOODS	600	1,500	1,500	-%
001-1201-512.52-15	FUEL COSTS	95	1,993	1,993	-%
001-1201-512.54-10	BKS, PUB, SUB, MEM, LIB	5,096	6,295	6,535	3.81%
* OPERATING EXPENDITURES		21,954	32,927	31,113	(5.51%)
TOTAL ADMINISTRATION		**372,521**	**388,813**	**396,896**	**2.08%**

FUND 001
DEPT 12
DIVISION 01

ADMINISTRATION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1201-512.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	246,869	246,869
001-1201-512.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	18,428	18,428
001-1201-512.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	24,687	24,687
001-1201-512.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	55,607	55,607
001-1201-512.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	9,640	9,640
001-1201-512.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	455	455
001-1201-512.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,392	1,392
001-1201-512.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	365	365
001-1201-512.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	6,869	6,869
001-1201-512.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	430	430
001-1201-512.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	635	635
001-1201-512.23-45	VISION INSURANCE	VISION INSURANCE	85	85
001-1201-512.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	321	321
001-1201-512.34-10	CONTRACTUAL SERVICES	NO AMOUNT BUDGETED	-	-
001-1201-512.40-10	TRAVEL & PER DIEM	ICMA/AAAE CONFERENCE	2,700	9,180
		SISTER CITIES INITIATIVES	1,500	-
		SEAPLANE PILOTS ASSOCIATION BOARD MEETING	1,000	-
		LAKE LEADERSHIP ALUMNI EVENT	100	-
		LAKE COUNTY LEAGUE OF CITIES BUSINESS MEETINGS	300	-
		LAKE COUNTY DAY	400	-
		FLORIDA AIRPORTS COUNCIL CONFERENCE	1,500	-
		FCCMA CONFERENCE	1,400	-
		CITY/COUNTY MANAGER BUSINESS MEETING	200	-
		ANNUAL ETHICS TRAINING	80	-
001-1201-512.41-10	TELEPHONE	CELL PHONE SERVICE	1,800	1,800
001-1201-512.41-20	OTHER COMMUNICATION	MOBILE LAPTOP WITH HOTSPOT	1,500	1,500

FUND 001
DEPT 12
DIVISION 01

ADMINISTRATION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1201-512.41-30	POSTAGE	POSTAGE	100	100
001-1201-512.45-10	LIABILITY	LIABILITY INSURANCE	6,355	6,355
001-1201-512.46-15	REPAIR & MAINT-EQUIP	MISC. REPAIRS AND MAINTENANCE	100	100
001-1201-512.47-10	PRINTING & BINDING	BUSINESS CARDS AND MISC. PRINTING	150	150
001-1201-512.48-10	CITY APPRECIATION	MEMORIALS/RECOGNITIONS	600	600
001-1201-512.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	500	500
001-1201-512.52-10	OPERATING SUPPLIES	GENERAL OPERATING SUPPLIES	500	800
		CITY SHIRTS/JACKET	300	-
001-1201-512.52-11	DURABLE GOODS	CELL PHONE/OFFICE CHAIR REPLACEMENT	1,500	1,500
001-1201-512.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	1,993	1,993
001-1201-512.54-10	BKS, PUB, SUB, MEM, LIB	AAE-SEC MEMBERSHIP	50	6,535
		YMCA BOARD MEMBER DUES	1,000	-
		RAILS TO TRAILS ASSOCIATE MEMBERSHIP	60	-
		ORLANDO SENTINEL DIGITAL SUBSCRIPTION	240	-
		MISC. MEMBERSHIPS/SUBSCRIPTIONS	300	-
		LEADERSHIP ORLANDO	225	-
		LEADERSHIP LAKE COUNTY ALUMNI	30	-
		IMAGINE THAT PERFORMANCE LLC MEMBERSHIP	1,370	-
		ICMA MEMBERSHIP	1,700	-
		FLORIDA BICYCLE ASSOCIATION MEMBERSHIP	60	-
		FLORIDA AIRPORTS COUNCIL MEMBERSHIP	400	-
		FCCMA MEMBERSHIP	650	-
		AMERICAN ASSOCIATION OF AIRPORT EXECUTIVES	330	-
		AIRCRAFT OWNERS AND PILOTS ASSOCIATION MEMBERSHIP	120	-

FUND 001
DEPT 12
DIVISION 02

ADMIN GENERAL GOVERNMENT OVERHEAD EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
001-1202-512.34-10	CONTRACTUAL SERVICES	59,158	132,690	105,365	(20.59%)
001-1202-512.43-10	ELECTRIC, WATER, GAS	63,699	97,063	78,005	(19.63%)
001-1202-512.44-10	RENTALS & LEASES	3,840	4,125	3,750	(9.09%)
001-1202-512.45-10	LIABILITY	24,903	21,401	23,327	9.00%
001-1202-512.46-10	BUILDING	-	-	7,500	-%
001-1202-512.49-10	ADVERTISING	-	1,050	1,050	-%
001-1202-512.52-10	OPERATING SUPPLIES	4,197	7,200	9,700	34.72%
001-1202-512.54-10	BKS, PUB, SUB, MEM, LIB	760	2,113	2,113	-%
001-1202-512.59-13	BAD DEBT	2,829	-	-	-%
001-1202-512.59-90	CONTINGENCY	6,091	606	37,900	6154.13%
* OPERATING EXPENDITURES		165,477	266,248	268,710	0.92%
GRANTS AND AIDS					
001-1202-512.81-10	COMMUNITY GRANTS	13,500	15,200	40,200	164.47%
* GRANTS AND AIDS		13,500	15,200	40,200	164.47%
TRANSFERS AND OTHERS					
001-1202-512.91-05	TRANSFERS TO DEBT SVC	916,633	913,597	841,948	(7.84%)
001-1202-512.91-08	TRANSFER TO SEAPLANE BASE	258,531	275,256	323,460	17.51%
001-1202-512.91-13	TRANSFERS TO PAVILION	396,504	396,504	396,504	-%
001-1202-512.91-19	TRANSFERS TO BLDG PRMT RE	-	122,446	185,481	51.48%
* TRANSFERS AND OTHERS		1,571,668	1,707,803	1,747,393	2.32%
TOTAL ADMIN GENERAL GOVERNMENT		**1,750,645**	**1,989,251**	**2,056,303**	**3.37%**

FUND 001
DEPT 12
DIVISION 02

ADMIN GENERAL GOVERNMENT OVERHEAD EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1202-512.34-10	CONTRACTUAL SERVICES	CIVICPLUS PLATFORM (CITY WEBSITE, PAVILION WEBSITE CITY AUDIOEYE, PAVILION AUDIOEYE, AGENDA AND MTG MANAGEMENT, SEECLICKFIX, ARCGIS, CITYWORKS, CARTE- GRAPH, FORMS & APPS, DATA MANAGER MODULE, WORKFLOW AND APPROVAL MODULE, PROFESSIONAL SERVICE HOURS	72,730	105,365
		STATE GOVERNMENT AFFAIRS ADVOCATE (SPLIT W/ WATER/ WASTEWATER OPERATING FUND)	20,000	-
		GOVPILOT	7,500	-
		CIVICCLERK/MUNICODE - CODIFICATION FOR CODE OF ORD AND LDR'S	3,935	-
		CIVICCLERK CLOSED CAPTION OVERAGE	1,200	-
001-1202-512.43-10	ELECTRIC, WATER, GAS	WATER	6,585	78,005
		ELECTRIC	71,420	-
001-1202-512.44-10	RENTALS & LEASES	COPY MACHINE RENTAL	3,750	3,750
001-1202-512.45-10	LIABILITY	LIABILITY INSURANCE	23,327	23,327
001-1202-512.46-10	BUILDING	INSTALLATION OF 2ND DOOR IN ADMINISTRATION COPY ROOM	7,500	7,500
001-1202-512.49-10	ADVERTISING	TAVARES HIGH SCHOOL YEARBOOK AD	200	1,050
		TAVARES HIGH SCHOOL SPRING RADIO ADS	350	-
		TAVARES HIGH SCHOOL GYMNASIUM SPONSORSHIP BANNER	150	-
		TAVARES HIGH SCHOOL FALL RADIO ADS	350	-
001-1202-512.52-10	OPERATING SUPPLIES	WAX/DETAIL PRIUS AND ESCAPE	200	9,700
		ELEVATOR LOGO RUG REPLACEMENET AND CLEANING	600	-
		COPY PAPER	4,000	-
		COPY MACHINE COLOR COPIER, EXTRA COPIES, TONER, AND STAPLES	2,000	-
		CITY HALL LOBBY AND COUNCIL CHAMBERS CHRISTMAS DECORATION FROM CHRISTMAS DESIGNERS FLORIDA	2,900	-
001-1202-512.54-10	BKS, PUB, SUB, MEM, LIB	ORLANDO SENTINEL ANNUAL SUBSCRIPTION	300	2,113
		NATIONAL LEAGUE OF CITIES MEMBERSHIP	1,563	-
		DAILY COMMERCIAL ANNUAL SUBSCRIPTION	250	-
001-1202-512.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
001-1202-512.59-90	CONTINGENCY	CITY ADMINISTRATOR CONTINGENCY	37,900	37,900
001-1202-512.81-10	COMMUNITY GRANTS	LAKE COMMUNITY ACTION AGENCY	1,200	40,200

FUND 001
DEPT 12
DIVISION 02

ADMIN GENERAL GOVERNMENT OVERHEAD EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		TAVARES HISTORICAL SOCIETY	500	-
		TAVARES CHAMBER OF COMMERCE	7,500	-
		RENAISSANCE FAIRE	4,000	-
		GATEWAY CITIZEN FACADE GRANTS	20,000	-
		COMMUNITY GRANTS - 4 GRANTS AT $500 EACH	2,000	-
		5 MAYORS YOUTH COUNCIL SCHOLARSHIPS	5,000	-
001-1202-512.91-05	TRANSFERS TO DEBT SVC	CAP IMP REV NOTE 2008 (UNPAVED RDS)	114,620	841,948
		CAP IMP REV NOTE 2018 (POLICE VEH)	67,073	-
		CAP IMP REV NOTE 2016 (CH SECURITY)	154,946	-
		CAP IMP REV NOTE 2012 (SEAPLANE BASE)	505,309	-
001-1202-512.91-08	TRANSFER TO SEAPLANE BASE	CONTRIBUTION TO SEAPLANE BASE AND MARINA FUND	323,460	323,460
001-1202-512.91-13	TRANSFERS TO PAVILION	CONTRIBUTION TO PAVILION ON THE LAKE FUND	396,504	396,504
001-1202-512.91-19	TRANSFERS TO BLDG PRMT RE	TRANSFER TO BUILDING PERMIT FUND	185,481	185,481

TAVARES

America's Seaplane City®

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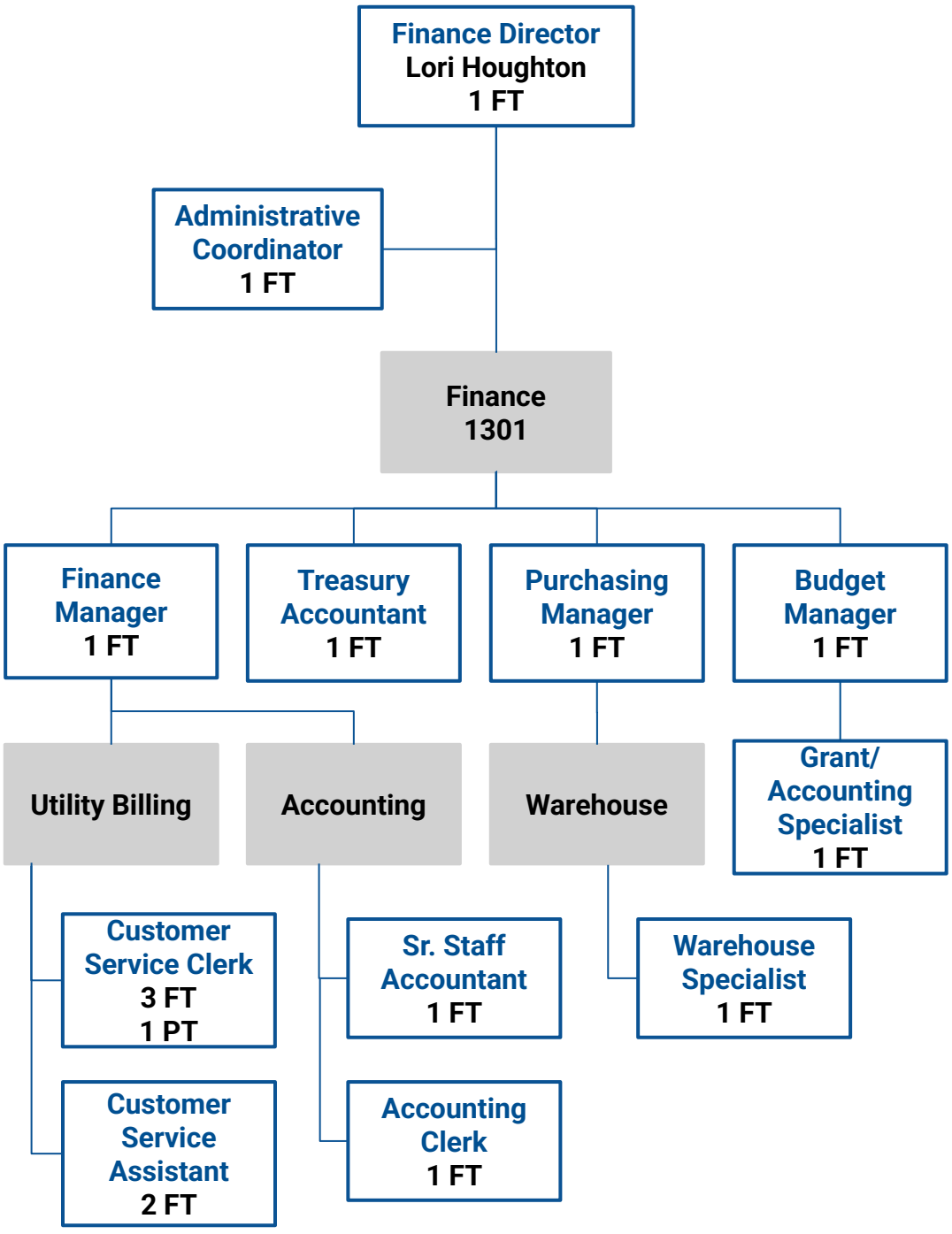
Finance

Finance

Department 13



Position Summary

Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
Accounting Clerk	7005	1	1	1
Administrative Coordinator	3016	1	1	1
Budget / Grant Manager	13006	1	1	1
Customer Service Clerk	7006	3	3	3
Customer Svc. Assistant	7014	2	2	2
Finance Director	7001	1	1	1
Finance Manager	7009	1	1	1
Grant/Accounting Specialist	13008	0	0	1
Purchasing Manager	7011	1	1	1
Sr. Staff Accountant	7002	1	1	1
Treasury Accountant	7012	1	1	1
[1] Warehouse/Customer Svc Assist	7015	1	1	1
No. of Full Time		14	14	15
Part Time:				
Customer Service Clerk	7006	0	0	1
No. of Part Time:		0	0	1
Total No. of Positions:		**14**	**14**	**16**
Total FTEs:		**14**	**14**	**15.5**

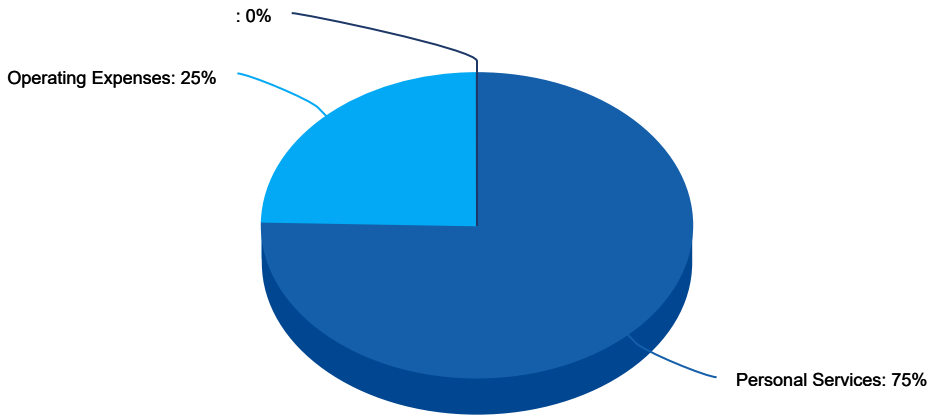
Notes

1. Primarily Warehouse Operations; provides backfill support for Water turn-ons/offs during vacations and after hour customer service.

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Finance-1301				
Personal Services	1,475,956	1,629,262	**1,767,021**	8.46%
Operating Expenses	472,738	668,560	**577,050**	(13.69%)
Grand Total Finance	**$1,948,694**	**$2,297,822**	**$2,344,071**	**2.01%**
Percentage of Fund Budget	**7.96%**	**7.69%**	**7.86%**	

2026 APPROPRIATIONS



FINANCE - 1301

DEPARTMENT MISSION

It is the mission of the Finance Department to account for all financial and budget transactions of the City using Generally Accepted Accounting Principles, to develop, prepare, coordinate, and deliver the annual operating budget, to prepare the Annual Comprehensive Financial Report, schedule the annual audit, to oversee financial systems, to oversee city inventory systems, to oversee contract insurance liability coverages, to maintain debt compliance, to oversee customer service and billing operations, to oversee centralized purchasing, to maintain fiscal responsibility, and to provide quality information in a timely manner, while maintaining the highest level of ethical professional standards.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Finance Department is responsible for the proper accounting of all City funds and, or compliance of all applicable regulations and law as they pertain to fiscal matters. Routine duties include payroll audit, internal audit, accounts payable, accounts receivable, utility billing, meter reading, fund accounting, single audit reporting and disclosure, grant reporting and billing, inventory oversight and reconciliation, maintaining sales and related journals, ACFR preparation, GASB Statement implementation, centralized purchasing, contract administration, preparation of applicable State and Federal reports, periodic financial reports to management, administering debt service, investment of City funds, and development, preparation, implementation, and control of the approved budget. In addition the department is responsibie for the Financial System software, and coordinates with departments to ensure appropriate access to the financial system by department users. The Finance Department also assists other departments with financial issues that arise during the year.

SERVICE INDICATORS

	Indicator Description	Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Number of Utility Bills Generated	114,744	118,186	121,732	121,732
2.	Number of New Customer Requests Received/Processed	2,173	2,605	3,126	3,751
3.	Number of Receipts Processed (Payments)	100,403	104,735	106,318	109,508
4.	Number of Credit Card Transactions Processed	56,236	63,058	63,790	65,704
5.	Miscellaneous Accounts Receivables Transactions Invoiced	861	1,353	1,394	1,435
6.	Number of Accounts Payable Checks issued	6,109	6,203	6,296	6,390
7.	Number of Journal Entries Prepared and Updated	317	386	396	396
8.	Number of Requisitions Processed	5,970	5,320	5,982	6,057
9.	Number of Purchase Orders Issued	4,958	5,095	5,686	6,084
10.	Accounting Batches Processed - All Transaction types	5,686	5,810	5,916	6,046
11.	Number of Fixed Assets added	169	283	396	396
12.	Number of Grants Administered *(Includes SRF)*	13	19	22	18
13.	Budget Workshops, Public Hearings	17	18	18	18
14.	Number of Debt Obligations Administered	29	31	31	31
15.	Management Letter Comments by Auditors	0	0	0	0
16.	Number of Fund Budgets Maintained	31	34	34	34
17.	Central Inventory Items Maintained/Processed	10,720	11,316	11,655	12,005

2025 GOALS

Organizational Development

Provide quality information on a timely basis to maintain relevance and reliability of information to our stakeholders.

Growth and Development

Maintain sound financial practices for long range planning; and provide continued training opportunities for staff to maintain best practices in the accounting and finance function.

City Lifestyle

Provide service initiatives that offer convenience and transparency to our customers.

Citizen and Customer Service Focus

Provide quality customer service in delivery service initiatives.

Innovation and Technology

Utilize technology to enhance and streamline services to our customers and provide organizational efficiency.

Organizational Performance

Continually improve and maintain an effective internal control environment.

2025 OBJECTIVES

1. Review and maintain internal control measures for SAS 112 compliance measures.
2. Provide improved monthly financial reports to management on a timely basis.
3. Secure the GFOA award for Excellence in Financial Reporting.
4. Secure the GFOA award for Distinguished Budget Presentation.
5. Continue review of City-wide contract documents for contract lapses, performance changes, and contract elements.
6. Continue to achieve economies of scale opportunities for procurement needs.
7. Update Debt Management Report for the prior fiscal year.
8. Review and recommend areserve policy for the City of Tavares to follow GFOA guidelines.
9. Continue improvement measures for a customer service focus for internal and external customers.
10. Implement bar-code capability for Centralized Inventory Operations.
11. Expand Utility Inventory to include Sewer Department supplies.
12. Ensure staff receives training to remain current in governmental accounting standards.
13. Continue training and convert query reports to Financial Analytics software format.
14. Continue oversight and reporting for the American Rescue Plan City of Tavares allocation.
15. Implement Field Purchase Orders for non-shopable purchases within the Purchasing System.
16. Continue implementation of CSU Training System with the Financial System for all users.
17. Complete Coordination and Implementation for Click2Gov on-line employee portal.
18. Begin laser check printing planning initiatives.
19. Work with Community Development to implement on-line BP Applications

2024 ACCOMPLISHMENTS

Customer Focus, Innovation & Technology, and Organizational Performance

1. Improved customer service measures for a customer service focus for internal and external customers.
2. Prepared the Annual Comprehensive Financial Report (ACFR) for year ending September 30, 2023
3. Received the GFOA Distinguished Bdget Award for FY2022.
4. Completed Impact Fee Study for Police, Fire and Park Impact Fees
5. Completed updated Capital Improvement Plan for the City.
6. Received PCI Compliance for credit card acceptance.
7. Completed Lien Processing initiatives for Utility and Fire Assessment Liens.
8. Administered 19 various grants for City Projects.
9. Coordinated SRF funding efforts and prepared analysis for same.
10. Participated on the Florida League of Cities Finance Committee.
11. Maintained Benchmarking reporting initiatives for all City Departments.
12. Issued State Revolving Loan for 350981 for Lake Hermosa Project
15. Successfully completed the FY 2024 reporting cycle for the American Rescue Plan funded projects.
16. Implemented Collection Services for delinquent accounts with Collection Services.
17. Continued automated delinquency account extension iniatives utilizing the Innovative Voice Response System.
18. Implemented Laser printing for Buisiness Tax Receipts
19. Implemented On-line Click2Gov Payments for Buisness Tax Receipts
20. Coordinated with HR to mplemented Employee Payroll Portal
21. Continued Implementation of updated meter reading software with base collection system.
22. Implemented laser printing of W-2 forms for employees..
23. Implement credit card acceptance for Library receipt collections.
24. Implemented new software for Budget Book Preparation
. Implemented of CSU Training System with the Financial System for all users with focus on new employees.

FUND 001
DEPT 13
DIVISION 01

FINANCE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1301-513.12-10	REGULAR SALARIES	986,958	1,091,705	1,161,913	6.43%
001-1301-513.13-10	OTHER SALARIES & WAGES	20,622	-	16,400	-%
001-1301-513.14-10	OVERTIME	3,850	7,707	7,707	-%
001-1301-513.15-61	CELL PHONE ALLOWANCE	1,361	1,200	3,000	150.00%
001-1301-513.21-10	FICA / MED TAXES	70,237	76,548	83,079	8.53%
001-1301-513.22-20	FL STATE RETIREMENT	165,722	188,086	206,598	9.84%
001-1301-513.23-10	HEALTH INSURANCE	112,990	122,743	137,376	11.92%
001-1301-513.23-15	DENTAL INSURANCE	5,773	6,124	6,484	5.88%
001-1301-513.23-20	LIFE INSURANCE	5,325	6,190	6,583	6.35%
001-1301-513.23-21	SHORT-TERM DISABILITY	3,555	4,073	4,231	3.88%
001-1301-513.23-30	DEPENDENT HEALTH INSURANC	85,960	110,568	119,083	7.70%
001-1301-513.23-35	DEPENDENT DENTAL INSURANC	7,681	8,898	8,991	1.05%
001-1301-513.23-40	LONG TERM DISABILITY	2,437	2,831	3,013	6.43%
001-1301-513.23-45	VISION INSURANCE	113	762	1,017	33.46%
001-1301-513.24-10	WORKERS' COMPENSATION	3,372	1,827	1,546	(15.38%)
* SALARIES AND BENEFITS		1,475,956	1,629,262	1,767,021	8.46%
OPERATING EXPENDITURES					
001-1301-513.32-10	AUDIT SERVICES	18,001	42,525	46,525	9.41%
001-1301-513.34-10	CONTRACTUAL SERVICES	228,794	313,539	259,520	(17.23%)
001-1301-513.40-10	TRAVEL & PER DIEM	21,735	27,429	28,700	4.63%
001-1301-513.41-10	TELEPHONE	7,432	10,120	10,120	-%
001-1301-513.41-30	POSTAGE	72,081	73,400	88,000	19.89%
001-1301-513.44-10	RENTALS & LEASES	6,264	13,160	13,200	0.30%
001-1301-513.45-10	LIABILITY	54,058	46,458	50,639	9.00%
001-1301-513.47-10	PRINTING & BINDING	4,815	21,360	12,680	(40.64%)
001-1301-513.49-10	ADVERTISING	3,139	6,600	7,300	10.61%
001-1301-513.49-30	BANK/WIRE/ADMN EXPENSE	-	750	1,500	100.00%
001-1301-513.49-32	CREDIT CARD PROCESSING	2,066	2,843	2,985	4.99%
001-1301-513.51-10	OFFICE SUPPLIES	2,674	3,500	3,500	-%
001-1301-513.52-10	OPERATING SUPPLIES	14,987	16,150	17,850	10.53%
001-1301-513.52-11	DURABLE GOODS	15,045	62,535	7,500	(88.01%)
001-1301-513.52-15	FUEL COSTS	5,734	6,031	6,031	-%
001-1301-513.52-25	UNIFORMS	1,897	3,000	3,000	-%
001-1301-513.54-10	BKS, PUB, SUB, MEM, LIB	11,766	15,660	14,500	(7.41%)
001-1301-513.59-40	RECORDING & TAXES	2,250	3,500	3,500	-%
* OPERATING EXPENDITURES		472,738	668,560	577,050	(13.69%)
TOTAL FINANCE		**1,948,694**	**2,297,822**	**2,344,071**	**2.01%**

FUND	**001**
DEPT	**13**
DIVISION	**01**

FINANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1301-513.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	1,161,913	1,161,913
001-1301-513.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	16,400	16,400
001-1301-513.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	7,707	7,707
001-1301-513.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	3,000	3,000
001-1301-513.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	83,079	83,079
001-1301-513.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	206,598	206,598
001-1301-513.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	137,376	137,376
001-1301-513.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	6,484	6,484
001-1301-513.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	6,583	6,583
001-1301-513.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	4,231	4,231
001-1301-513.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	119,083	119,083
001-1301-513.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	8,991	8,991
001-1301-513.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	3,013	3,013
001-1301-513.23-45	VISION INSURANCE	VISION INSURANCE	1,017	1,017
001-1301-513.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	1,546	1,546
001-1301-513.32-10	AUDIT SERVICES	AUDIT SERVICES	24,725	46,525
		SINGLE AUDIT	15,300	-
		ANNUAL FINANCIAL REPORT PREPARATION	6,500	-
001-1301-513.34-10	CONTRACTUAL SERVICES	IVR MANAGED SERVICE FEE	18,435	259,520
		WEB ENABLEMENT FOR FUSION	7,725	-
		UTILITY BILLING PRINTING AND MAILING SERVICES	12,350	-
		UTILITY BILLING DELINQUENT NOTICES	4,150	-
		RATE CONSULTANT FEES	10,000	-
		PROGRAM CHANGES/CHASING UPGRADES	5,000	-
		PROGRAM CHANGES FOR ENTERPRISE SOFTWARE	8,000	-
		POST EMPLOYMENT BENEFIT ACTUARY SERVICE	4,000	-
		MOBILE COLLECTOR AND TRANCEIVER SUPPORT	5,800	-

FUND 001
DEPT 13
DIVISION 01

FINANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		MISC PROGRAMMING CHANGES FOR .GOV CHANGE	2,000	-
		HOSTED OUTBOUND NOTIFICATIONS	6,000	-
		FUSION SUBSCRIPTION	4,905	-
		FINANCIAL SOFTWARE TRAINING SUBSCRIPTION	15,290	-
		FINANCIAL SOFTWARE ANNUAL ACCESS FEE	105,110	-
		DMS PROGRAMMING CHANGES	2,000	-
		COGNOS TRAINING	5,000	-
		COGNOS DM AND ANALYTICS NOW	17,845	-
		BUSINESS TAX RECEIPT PRINTING AND MAILING	5,000	-
		BUSINESS LICENSES WEBSITE	1,560	-
		BUDGET SOFTWARE	18,000	-
		AMAZON PRIME MEMBERSHIP - CITYWIDE	1,350	-
001-1301-513.40-10	TRAVEL & PER DIEM	FLORIDA GOVERNMENT FINANCE OFFICER ASSOC CONF	9,000	28,700
		UTILITY BILLING METER SOFTWARE CONFERENCE	3,500	-
		SCHOOL OF GOVERNMENTAL FINANCE	1,000	-
		PURCHASING SEMINARS AND WORKSHOPS	3,500	-
		GRANT TRAINING	750	-
		GOVERNMENT FINANCE OFFICERS ASSOC CONFERENCE	2,500	-
		FLORIDA RECORDS MANAGEMENT ASSOC CONFERENCE	1,200	-
		ENTERPRISE SOFTWARE CONFERENCE	3,500	-
		CUSTOMER SERVICE TRAINING	1,000	-
		CONTINUING EDUCATION CREDITS AND CERT TRAINING	1,250	-
		BUSINESS TAX RECEIPTS CONFERENCE	1,000	-
		BENCHMARKING SEMINARS/TRAINING/WEBINARS	500	-
001-1301-513.41-10	TELEPHONE	FL DEPT OF MANAGEMENT SERVICES	1,000	10,120
		CELLPHONE AND MIFI SERVICES	9,120	-
001-1301-513.41-30	POSTAGE	BULK MAIL-UTILITY BILLS AND DELINQUENT NOTICES	80,000	88,000
		POSTAGE - AR, AP, DEPOSIT/CREDIT REFUNDS	7,000	-
		OVERNIGHT DELIVERY SERVICES	1,000	-
001-1301-513.44-10	RENTALS & LEASES	COPIER - UTILITY BILLING OFFICE	650	13,200
		STORAGE RENTAL	1,500	-
		SAFE DEPOSIT BOX RENTAL	150	-
		POSTAGE MACHINE	6,000	-
		POST OFFICE BOX RENTAL	400	-
		COPIER - FINANCE OFFICE	4,500	-
001-1301-513.45-10	LIABILITY	LIABILITY INSURANCE	50,639	50,639
001-1301-513.47-10	PRINTING & BINDING	TAX FORMS	1,500	12,680
		STATIONERY AND ENVELOPES	2,000	-
		MISCELLANEOUS PRINTED MATERIALS	730	-
		FINANCIAL REPORT PRINTING	500	-
		DIGITIZING SIGNATURES AND STAMP CREATION	250	-
		CHECK STOCK	5,500	-

FUND	**001**
DEPT	**13**
DIVISION	**01**

FINANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		BUDGET AND BUDGET COVERS	2,200	-
001-1301-513.49-10	ADVERTISING	STATE REQUIRED TRUTH IN MILLAGE ADVERTISING	3,500	7,300
		BIDS - RFP'S/RFQ'S FOR PURCHASING	3,800	-
001-1301-513.49-30	BANK/WIRE/ADMN EXPENSE	ESTIMATED BANK ADMINISTRATIVE FEES	1,500	1,500
001-1301-513.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	2,985	2,985
001-1301-513.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	3,500	3,500
001-1301-513.52-10	OPERATING SUPPLIES	GENERAL OPERATING SUPPLIES	7,000	17,850
		TELEPHONES	400	-
		SUPPLIES FOR COLOR PRINTER	500	-
		PER COPY CHARGES FOR COPIERS	4,500	-
		EMPLOYEE APPRECIATION ALLOWANCE	350	-
		COPY PAPER	3,250	-
		CLEANING AND SANITATION	350	-
		CITY SHIRT FOR FINANCE STAFF	1,500	-
001-1301-513.52-11	DURABLE GOODS	WAREHOUSE SHELVING AND EQUIPMENT	3,000	7,500
		PURCHASE AND INSTALLATION OF ONE SECURE DOORS	2,500	-
		OFFICE FURNITURE	2,000	-
001-1301-513.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	6,031	6,031
001-1301-513.52-25	UNIFORMS	UNIFORMS FOR UTILITY BILLING (3 STAFF MEMBERS)	900	3,000
		WORK BOOTS - 3 EMPLOYEES	600	-
		UNIFORMS FOR WAREHOUSE ASSOCIATE	500	-
		UNIFORMS FOR CUSTOMER SERVICE ASSISTANTS (2 STAFF)	1,000	-
001-1301-513.54-10	BKS, PUB, SUB, MEM, LIB	GOVERNMENT FINANCE OFFICERS MEMBERSHIPS	1,350	14,500
		RIA PAYROLL GUIDE RENEWAL	2,100	-
		PRM MEMBERSHIP	275	-
		NOTARY MEMBERSHIP AND CERTIFICATION	520	-
		NIGP (PURCHASING) LOCAL AND NATIONAL	375	-
		NCSA CENTRAL FLORIDA CHAPTER	1,050	-
		MATERIALS FOR CONTINUING EDUCATION	250	-
		ICMA MEMBERSHIPS	1,050	-
		FLORIDA RECORDS MANAGEMENT ASSOCIATION	175	-
		FABTO (BUSINESS TAX RECEIPTS)	250	-
		BIDS PROGRAM MEMBERSHIP	5,200	-
		AWWA MEMBERSHIP	625	-
		AMERICAN PAYROLL ASSOCIATION	625	-
		AMERICAN ASSOCIATION OF ACCOUNTS PAYABLE	475	-
		AICPA MEMBERSHIP	180	-

FUND 001
DEPT 13
DIVISION 01

FINANCE EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1301-513.59-40	RECORDING & TAXES	FILING FEES FOR RECORDING LIENS/RELEASES OF LIENS	3,500	3,500

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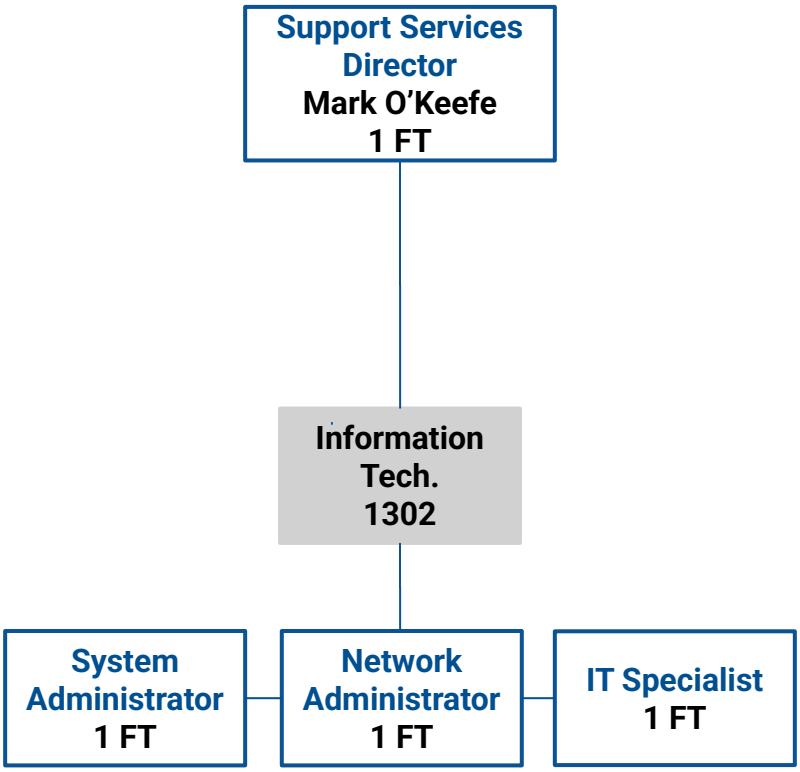
Information Technology

Information Technology

Department 13



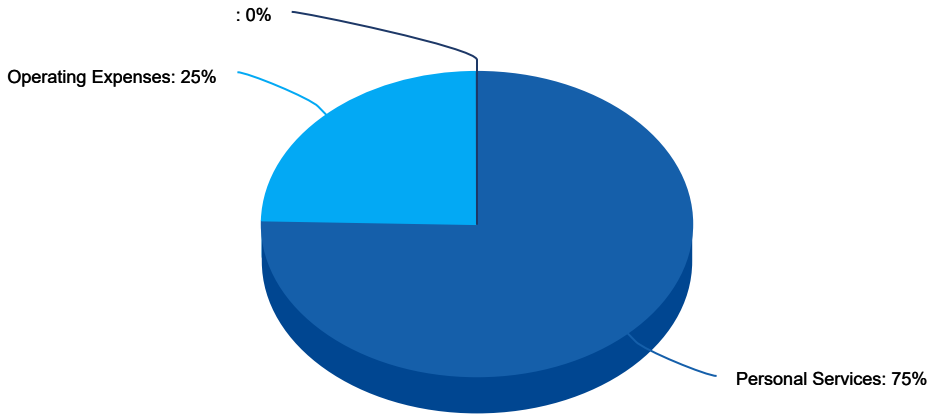
Position Summary

Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
IT Specialist	13005	1	1	1
IT System Administrator	13007	1	1	1
Network Administrator	7016	1	1	1
Staff Assistant	25003	1	1	0
No. of Full Time		4	4	3
Total No. of Positions:		**4**	**4**	**3**
Total FTEs:		**4**	**4**	**3**

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Information Tech.-1302				
Personal Services	346,645	440,366	**504,127**	14.48%
Operating Expenses	586,920	539,413	**656,528**	21.71%
Capital Expenses	174,766	44,000	**70,000**	59.09%
Grand Total Information Tech.	**$1,108,331**	**$1,023,779**	**$1,230,655**	**20.21%**
Percentage of Fund Budget	**4.53%**	**3.43%**	**4.13%**	

2026 APPROPRIATIONS



INFORMATION TECHNOLOGY - 1302

DEPARTMENT MISSION

The mission of the Information Technology Department is to address the evolving technology needs of its users within a seamlessly integrated network spanning multiple locations and functions. The department is committed to continuously enhancing the network and computing environment for end users and stakeholders by researching and implementing innovative technologies. Additionally, we prioritize cybersecurity to safeguard City data, systems, and infrastructure against emerging threats. By maintaining robust security measures, we ensure the integrity, confidentiality, and availability of critical information while optimizing the effective and efficient use of City resources and minimizing reliance on specialized and costly consulting services.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Information Technology Department oversees the research, procurement, installation, and maintenance of all City-owned technology while ensuring robust cybersecurity measures. With a strong focus on customer service, it also provides technology support, training, and security awareness to City departments and staff.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Total Computers Serviced	200	222	300	300
2.	Network Printer Serviced	30	30	30	30
3.	Local Printers Serviced	50	100	100	100
4.	User Accounts Maintained	173	222	222	230
5.	Network Servers Maintained	21	21	21	21
6.	Server/Network Failures	3	0	0	0
7.	Downtime due to Virus Attack	1	2	0	0
8.	Downtime due to Connectivity	2	2	0	0

2026 GOALS

Organizational Development

Provide a framework of technology focused on collaboration and efficiency throughout our various services and departments, instilling organizational pride and teamwork.

Growth and Development

Adopt forward thinking initiatives while utilizing scalable equipment and management to facilitate rapid changes in structures as needed.

City Lifestyle

Continue to offer a variety of services via electronic means in order to improve our stakeholders' access to needed information.

Citizen and Customer Service Focus

Continue to emphasize customer service as a cornerstone of our overall community initiatives.

Innovation and Technology

Continue looking to improve all current technology with the intent of delivering cutting edge performance and reliability at reduced costs.

Organizational Performance

Implement new methods and procedures to impact service response times and resolutions, driving down costs for loss of productivity.

2026 OBJECTIVES

1. Migration from local network drive file storage to Microsoft Sharepoint 365.
2. Provide monthly Lunch n' Learn training.
3. Adopt electronic signatures for all document moving to a paperless workplace.

4. Configure an off-site disaster recovery center.
5. Strengthen defenses against cyber threats.
6. Standardize IT policies, improve change management practices, and ensure that technology initiatives. align with business goals and regulatory requirements.

2025 ACCOMPLISHMENTS

1. Adopt/implement new Federal and State security policies/laws across all facilities with specialized training.
2. Continue upgrading and hardening systems.
3. Replace 25% of computers citywide.
4. CCTV Improvements to Protect, People, Assets, and Property.
5. Continued to research and test various options to simplify and streamline the City's computer operations.
6. Enabled and supported extended work from home initiatives, providing excellent access to resources.
7. Provided assistance with new facilities for planning and implementation.
8. Modernized computer systems.
9. Hurricane EOC Activation(s) supporting critical infrastructure.

FUND 001
DEPT 13
DIVISION 02

INFORMATION TECHNOLOGY EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1302-513.12-10	REGULAR SALARIES	238,054	298,956	342,076	14.42%
001-1302-513.14-10	OVERTIME	3,612	-	1,000	-%
001-1302-513.15-61	CELL PHONE ALLOWANCE	2,581	2,598	3,000	15.47%
001-1302-513.21-10	FICA / MED TAXES	17,254	21,436	24,597	14.75%
001-1302-513.22-20	FL STATE RETIREMENT	32,797	50,925	58,831	15.52%
001-1302-513.23-10	HEALTH INSURANCE	25,609	33,919	35,956	6.01%
001-1302-513.23-15	DENTAL INSURANCE	1,263	1,601	1,697	6.00%
001-1302-513.23-20	LIFE INSURANCE	1,346	1,655	1,903	14.98%
001-1302-513.23-21	SHORT-TERM DISABILITY	961	1,130	1,219	7.88%
001-1302-513.23-30	DEPENDENT HEALTH INSURANC	19,823	24,363	29,558	21.32%
001-1302-513.23-35	DEPENDENT DENTAL INSURANC	1,707	2,408	2,716	12.79%
001-1302-513.23-40	LONG TERM DISABILITY	617	756	870	15.08%
001-1302-513.23-45	VISION INSURANCE	34	197	254	28.93%
001-1302-513.24-10	WORKERS' COMPENSATION	987	422	450	6.64%
* SALARIES AND BENEFITS		346,645	440,366	504,127	14.48%
OPERATING EXPENDITURES					
001-1302-513.34-10	CONTRACTUAL SERVICES	312,499	423,479	511,571	20.80%
001-1302-513.40-10	TRAVEL & PER DIEM	949	6,000	5,500	(8.33%)
001-1302-513.41-10	TELEPHONE	58	-	-	-%
001-1302-513.41-20	OTHER COMMUNICATION	27,259	58,100	63,999	10.15%
001-1302-513.45-10	LIABILITY	9,119	7,837	8,542	9.00%
001-1302-513.51-10	OFFICE SUPPLIES	2,540	2,000	3,500	75.00%
001-1302-513.52-10	OPERATING SUPPLIES	38,408	17,750	18,650	5.07%
001-1302-513.52-11	DURABLE GOODS	195,125	23,304	41,935	79.95%
001-1302-513.52-15	FUEL COSTS	663	443	2,581	482.62%
001-1302-513.54-10	BKS, PUB, SUB, MEM, LIB	300	500	250	(50.00%)
* OPERATING EXPENDITURES		586,920	539,413	656,528	21.71%
CAPITAL EXPENDITURES					
001-1302-513.64-10	EQUIP - REPLACEMENT	55,588	-	-	-%
001-1302-513.64-13	EQUIP - COMP REPLACEMENT	100,472	44,000	70,000	59.09%
001-1302-513.64-14	EQUIP - NEW COMPUTERS	7,187	-	-	-%
001-1302-513.64-25	FUTURE PROJECTS	11,519	-	-	-%
* CAPITAL EXPENDITURES		174,766	44,000	70,000	59.09%
TOTAL INFORMATION TECH SERVICES		**1,108,331**	**1,023,779**	**1,230,655**	**20.21%**

FUND 001
DEPT 13
DIVISION 02

INFORMATION TECHNOLOGY EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1302-513.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	342,076	342,076
001-1302-513.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	1,000	1,000
001-1302-513.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	3,000	3,000
001-1302-513.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	24,597	24,597
001-1302-513.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	58,831	58,831
001-1302-513.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	35,956	35,956
001-1302-513.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,697	1,697
001-1302-513.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,903	1,903
001-1302-513.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,219	1,219
001-1302-513.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	29,558	29,558
001-1302-513.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,716	2,716
001-1302-513.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	870	870
001-1302-513.23-45	VISION INSURANCE	VISION INSURANCE	254	254
001-1302-513.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	450	450
001-1302-513.34-10	CONTRACTUAL SERVICES	MULTIPLE DOMAIN - RENEWAL	1,000	511,571
		SECURITY INFORMATION AND EVENT MANAGEMENT	38,000	-
		SECURITY CAMERA DOOR LICENSE MAINTENANCE RENEWAL	35,662	-
		PRINTER SOFTWARE RENEWAL	7,800	-
		PRIMARY CITY E LICENSE RENEWAL	106,560	-
		PHONE SYSTEM RENEWAL	105,000	-
		PASSWORD MGMT SOFTWARE RENEWAL	19,980	-
		OLD 2019 EA LICENSE RENEWAL OBLIGATED UNTIL 2026	27,000	-
		IDENTITY - SUBSCRIPTION LICENSE RENEWAL	31,050	-
		EMAIL ARCHIEVER AND PROTECTION RENEWAL	35,600	-
		DATA CLOUD BACKUP RENEWAL	17,000	-
		CW SOFTWARE RENEWAL	32,845	-
		COPIER	4,250	-
		A SOFTWARE ANNUAL RENEWAL	33,840	-

FUND 001
DEPT 13
DIVISION 02

INFORMATION TECHNOLOGY EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		2 FACTOR AUTHENTICATION COMPUTER SECURITY RENEWAL	15,984	-
001-1302-513.40-10	TRAVEL & PER DIEM	LEARNING AND DEVELOPMENT CONFERENCE	5,500	5,500
001-1302-513.41-10	TELEPHONE	NO AMOUNT BUDGETED	-	-
001-1302-513.41-20	OTHER COMMUNICATION	CITYWIDE INTERNET PRIMARY AND SECONDARY FAILOVER	55,600	63,999
		CELLULAR AND WIFI DEVICES	8,399	-
001-1302-513.45-10	LIABILITY	LIABILITY INSURANCE	8,542	8,542
001-1302-513.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	3,500	3,500
001-1302-513.52-10	OPERATING SUPPLIES	GENERAL OPERATING SUPPLIES	15,500	18,650
		WEBSITE MAINTENANCE ACCELERATION.NET	900	-
		CITY UNIFORM PER POLICY $60 X 5 SHIRT X 6	1,800	-
		CITY UNIFORM JACKET $75 X 6	450	-
001-1302-513.52-11	DURABLE GOODS	HARD DRIVES- EMERGENCY REPLACEMENTS	2,000	41,935
		TOOLS FOR IT	2,000	-
		CITYWIDE MONITOR, KEYBOARD, MOUSE AND CHARGER REPLACEMENT EVERY 3 YEARS 33.3% WORKFORCE	37,935	-
001-1302-513.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	2,581	2,581
001-1302-513.54-10	BKS, PUB, SUB, MEM, LIB	BKS, PUB, SUBS & MEM, LIB	250	250
001-1302-513.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-1302-513.64-13	EQUIP - COMP REPLACEMENT	CITYWIDE LAPTOP REPLACEMENT EVERY 4 YEARS APPROX 28 LAPTOPS A YEAR AT $2,500 EACH.	70,000	70,000
001-1302-513.64-14	EQUIP - NEW COMPUTERS	NO AMOUNT BUDGETED	-	-
001-1302-513.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

Legal Services

Legal Services

Department 14

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Legal Services-1401				
Operating Expenses	117,954	138,191	**138,191**	-%
Grand Total Legal Services	**$117,954**	**$138,191**	**$138,191**	**-%**
Percentage of Fund Budget	**0.48%**	**0.46%**	**0.46%**	

FUND	**001**
DEPT	**14**
DIVISION	**01**

LEGAL SERVICES EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
001-1401-514.31-10	CITY ATTORNEY	117,954	138,191	138,191	-%
* OPERATING EXPENDITURES		117,954	138,191	138,191	-%
TOTAL LEGAL SERVICES		**117,954**	**138,191**	**138,191**	**-%**

FUND	**001**
DEPT	**14**
DIVISION	**01**

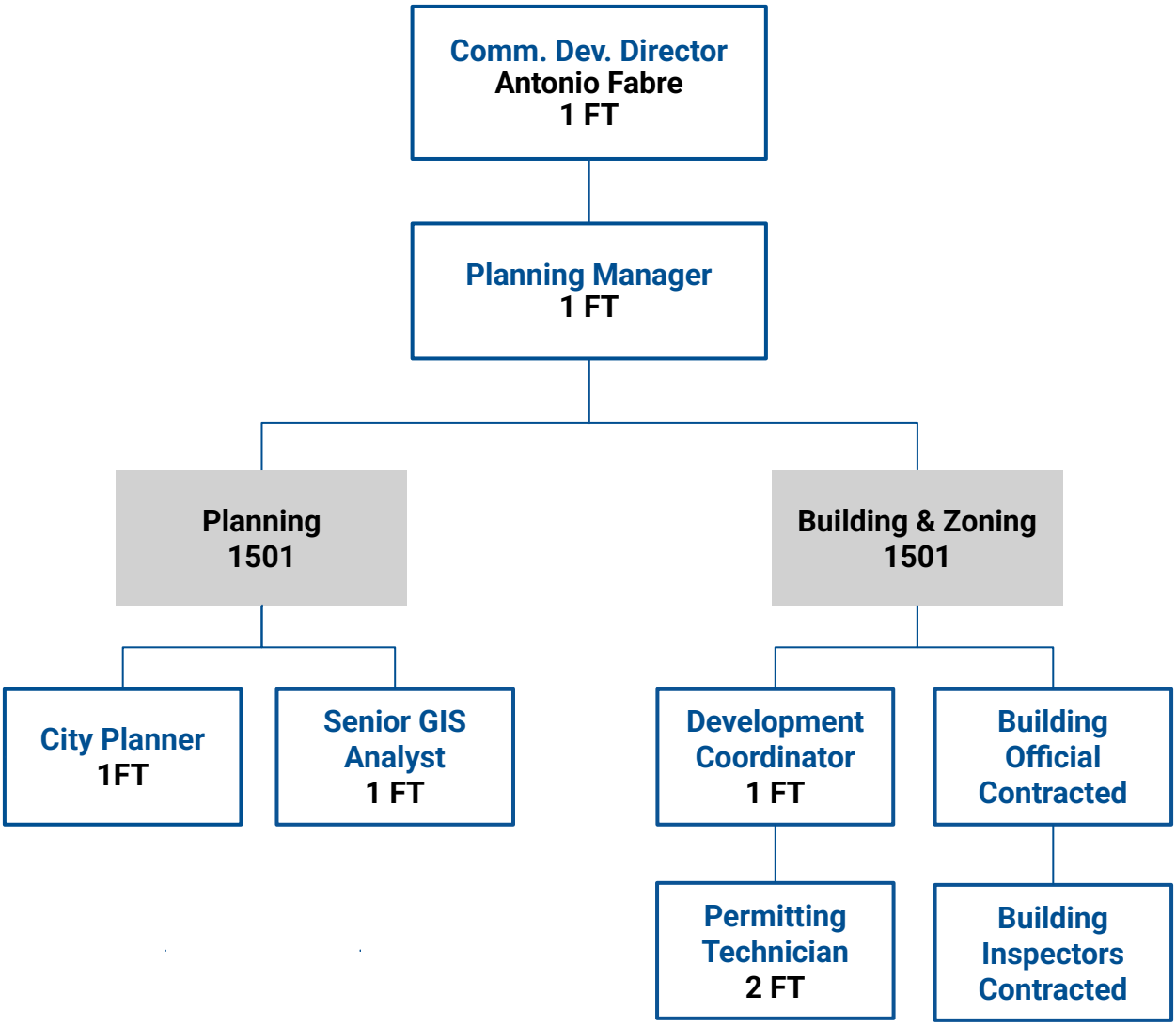
LEGAL SERVICES EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1401-514.31-10	CITY ATTORNEY	CITY ATTORNEY	138,191	138,191

Community Development

Community Development

Department 15



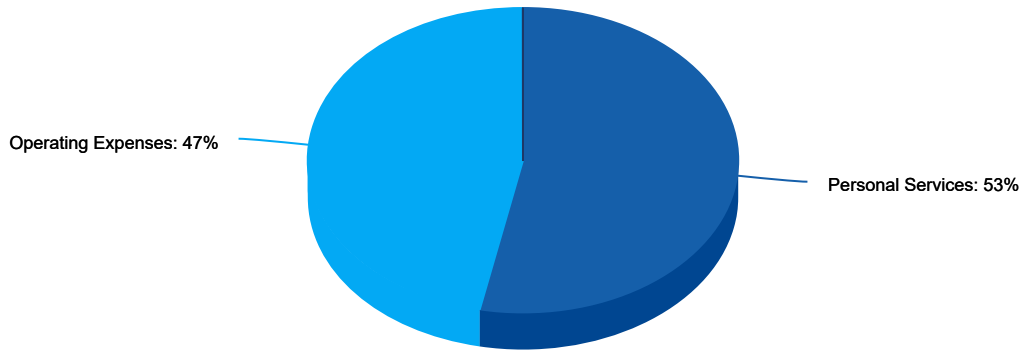
Position Summary

Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
Building Official		1	0	0
City Planner	15006	1	1	1
Community Dev. Director	3001	1	1	1
Deputy Director	15007	1	0	0
Development Coordinator	15004	1	1	1
Permitting Technician	3009	2	2	2
Planning Manager	3010	0	1	1
Senior GIS Analyst	15002	1	1	1
No. of Full Time		8	7	7
Total No. of Positions:		**8**	**7**	**7**
Total FTEs:		**8**	**7**	**7**

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Community Development-1501				
Personal Services	721,383	932,314	**833,455**	(10.60%)
Operating Expenses	357,712	673,761	**732,462**	8.71%
Grand Total Comm. Development	**$1,079,095**	**$1,606,075**	**$1,565,917**	**(2.50%)**
Percentage of Fund Budget	**4.41%**	**5.38%**	**5.25%**	

2026 APPROPRIATIONS



COMMUNITY DEVELOPMENT - 1501

DEPARTMENT MISSION

The Community Development Department is responsible for the City's planning process, permitting, building inspections, development coordination and Geographic Information Systems (GIS) departments. The Department researches, analyzes, manages and dispenses information associated with growth management issues. The Department reviews all development applications for conformity with the City's Land Development Regulations, the Florida Building Code, the City's Downtown Master Plan, Comprehensive Plan and other applicable laws and regulations. The Department works in harmony with and provides support to the Planning & Zoning Board, City Council, Lake-Sumter MPO, the Lake County School Board and other local, state and federal agencies. The Department provides demographic information, mapping and GIS support for all City departments.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Community Development Department's primary responsibilities are long-range planning, growth management, plan review, permitting, GIS support services and ensuring compliance with relevant Federal and State regulations. The department assists applicants with planning and zoning applications and construction permit applications. The Department reviews the applications for conformance with the Florida Building Code and land development initiatives per Florida Statutes and Administrative Codes.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
Planning Division					
1.	Annexation	3	1	3	3
2.	Rezone/Text Amendments	5	2	4	4
3.	Comp Plan Amendment	6	1	3	3
4.	Variances	6	0	1	1
5.	Vacates	2	4	1	1
6.	Site Plan Review	10	16	13	13
7.	Subdivision Construction Plan Review	7	0	2	3
8.	Final Plat Approval	6	3	4	4
9.	Lot Split Approval	2	2	2	1
10.	Special Project (LDR Update)	1	2	2	2
Total		**48**	**31**	**35**	**35**
Building Division					
1.	New Residential Units (Single & Multi-Family)	410	188	200	300
2.	New Mobile Homes	3	3	2	2
3.	New Commercial Buildings	2	8	6	5
4.	Commercial Additions/Alt	18	18	35	35
5.	Residential Additions/Alt	194	27	84	84
6.	Other Permits	1,485	1,586	1,500	1,600
Total Number Of Permits Issued		**2,112**	**1,830**	**1,827**	**2,026**
Total Value Of Permits Issued		**78,545,228**	**107,818,440**	**90,000,000**	**100,000,000**

2026 GOALS

Organizational Development

To organize staff responsibilities, procedures and professional training to insure exceptional customer service.

Growth and Development

To create an environment which will promote quality development and re-development in the business and residential communities within the City.

City Lifestyle

Evaluate and analyze land development initiatives that implement the City Vision.

Citizen and Customer Service Focus

To provide responsive and accurate customer service.

Innovation and Technology

To utilize technology to foster innovation in the delivery of high quality services in an efficient and economical manner, and to provide an efficient means of insuring timely and relevant information is provided to our citizens.

Organizational Performance

Identify processes for service delivery that promote efficiency and integrate information between City departments.

2026 OBJECTIVES

1. Ensure that all staff members are trained, fully proficient in their responsibilities and encouraged to expand their skills.
2. Meet staffing needs to ensure exceptional customer service including maintaining Building Inspection Services contracts.
3. Maximize the use of technology to better serve the public and other City departments.
4. Continue to coordinate with Lake County for project review within the Interlocal Service Boundary Area.
5. Continue to implement the City's ADA Transition Plan through coordinated effort with the Public Works Department.
6. Coordinate the "Horizon Teams" and implement initiatives along SR19 and Alfred Street/Old 441.
7. Encourage and implement the complete the design of Main Street Streetscape project.
8. Support the redevelopment of the Tavares Square/Cagan Property.
9. Support Sinclair Ave. / St. Clair Abrams Ave. Beautification Program.
10. Support the redevelopment of the historic Tavares Train Station.
11. Install a Development Planning module of CivicSquare (H.T.E.) for development tracking.
12. Continued to update regulations and codes to best serve public interest.

2025 ACCOMPLISHMENTS

1. The GIS Division continued to provide outstanding service to the public and other city departments.
2. The Building Division processed a high number of permits while continuing to provide outstanding customer service
3. Rezonings in support of property rights and property development demand.
4. Reviewed, approved and completed multiple projects including Cresswind Subdivision Phase 2, Avalon Park Subdivision Phase 2, Leela Reserve Subdivision Phases 2A & 2B, Chipotle Restaurant, Wash City, Starbucks, E. Caroline Apartments, Waterman Medical Office Building and AdventHealth Urgent Care.
5. Staffing needs met to ensure exceptional customer service.
6. Acquired Camp Road R-O-W for Road & Sidewalk Paving Improvements
7. Update the City's Comprehensive Plan to reflect the City's 10-Year Water Supply Facility Work Plan.
8. Complete the Construction of the Public Works Facility.

FUND	**001**
DEPT	**15**
DIVISION	**01**

COMMUNITY DEVELOPMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1501-515.12-10	REGULAR SALARIES	495,850	636,712	550,145	(13.60%)
001-1501-515.14-10	OVERTIME	440	1,000	1,000	-%
001-1501-515.15-61	CELL PHONE ALLOWANCE	2,473	2,400	3,000	25.00%
001-1501-515.21-10	FICA / MED TAXES	36,189	46,922	40,273	(14.17%)
001-1501-515.22-20	FL STATE RETIREMENT	88,043	113,158	104,106	(8.00%)
001-1501-515.23-10	HEALTH INSURANCE	59,938	74,139	67,477	(8.99%)
001-1501-515.23-15	DENTAL INSURANCE	2,944	3,499	3,184	(9.00%)
001-1501-515.23-20	LIFE INSURANCE	2,762	3,609	3,117	(13.63%)
001-1501-515.23-21	SHORT TERM DISABILITY	1,915	2,454	2,151	(12.35%)
001-1501-515.23-30	DEPENDENT HEALTH INSURANC	23,581	40,891	52,655	28.77%
001-1501-515.23-35	DEPENDENT DENTAL INSURANC	2,164	3,130	3,690	17.89%
001-1501-515.23-40	LONG TERM DISABILITY	1,263	1,650	1,429	(13.39%)
001-1501-515.23-45	VISION INSURANCE	61	424	508	19.81%
001-1501-515.24-10	WORKERS' COMPENSATION	3,760	2,326	720	(69.05%)
* SALARIES AND BENEFITS		721,383	932,314	833,455	(10.60%)
OPERATING EXPENDITURES					
001-1501-515.31-15	ENGINEERING	12,880	28,280	30,000	6.08%
001-1501-515.32-20	BOARD MEMBER PAYMENTS	778	1,680	6,300	275.00%
001-1501-515.34-10	CONTRACTUAL SERVICES	258,653	527,568	578,515	9.66%
001-1501-515.40-10	TRAVEL & PER DIEM	5,655	20,850	19,500	(6.47%)
001-1501-515.41-10	TELEPHONE	2,612	5,980	6,235	4.26%
001-1501-515.41-20	OTHER COMMUNICATION	1,162	900	950	5.56%
001-1501-515.41-30	POSTAGE	260	500	500	-%
001-1501-515.44-10	RENTALS & LEASES	5,319	9,000	9,500	5.56%
001-1501-515.45-10	LIABILITY	37,199	31,969	34,846	9.00%
001-1501-515.46-15	EQUIPMENT	-	1,500	1,600	6.67%
001-1501-515.47-10	PRINTING & BINDING	-	500	500	-%
001-1501-515.49-10	ADVERTISING	9,964	15,000	15,000	-%
001-1501-515.49-32	CREDIT CARD PROCESSING	10,056	9,019	12,041	33.51%
001-1501-515.51-10	OFFICE SUPPLIES	1,877	2,500	2,500	-%
001-1501-515.52-10	OPERATING SUPPLIES	5,926	8,950	8,950	-%
001-1501-515.52-11	DURABLE GOODS	-	1,302	-	(100.00%)
001-1501-515.52-15	FUEL COSTS	2,622	3,238	500	(84.56%)
001-1501-515.54-10	BKS, PUB, SUB, MEM, LIB	2,749	5,025	5,025	-%
* OPERATING EXPENDITURES		357,712	673,761	732,462	8.71%
TOTAL COMMUNITY DEVELOPMENT		**1,079,095**	**1,606,075**	**1,565,917**	**(2.50%)**

FUND 001
DEPT 15
DIVISION 01

COMMUNITY DEVELOPMENT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1501-515.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	550,145	550,145
001-1501-515.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	1,000	1,000
001-1501-515.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	3,000	3,000
001-1501-515.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	40,273	40,273
001-1501-515.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	104,106	104,106
001-1501-515.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	67,477	67,477
001-1501-515.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,184	3,184
001-1501-515.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,117	3,117
001-1501-515.23-21	SHORT TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,151	2,151
001-1501-515.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	52,655	52,655
001-1501-515.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	3,690	3,690
001-1501-515.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,429	1,429
001-1501-515.23-45	VISION INSURANCE	VISION INSURANCE	508	508
001-1501-515.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	720	720
001-1501-515.31-15	ENGINEERING	ENGINEERING SERV	16,000	30,000
		SURVEYING SERV	14,000	-
001-1501-515.32-20	BOARD MEMBER PAYMENTS	P&Z BOARD MEMBERS	6,300	6,300
001-1501-515.34-10	CONTRACTUAL SERVICES	SELECTXT ANNUAL SERVICE CHARGE	10,000	578,515
		WEB ENABLEMENT AND FUSION	1,985	-
		PRIVATE PROVIDER CONTRACT SERVICES	540,000	-
		ONLINE PAYMENTS AND INQUIRY WEBSITE	3,835	-
		COGNOS DM AND ANALYTICS NOW	5,950	-
		CENTRALSQUARE ANNUAL ACCESS FEE	16,745	-
001-1501-515.40-10	TRAVEL & PER DIEM	TRAINING	12,500	19,500
		PER DIEM	700	-
		MILEAGE	1,200	-
		GIS CONFERENCE	1,500	-
		FPZA CONFERENCE	1,500	-

FUND 001
DEPT 15
DIVISION 01

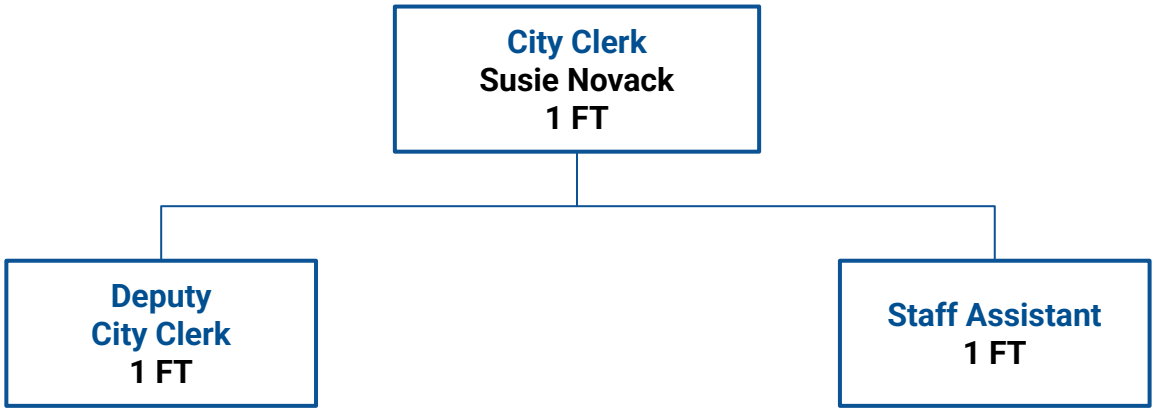
COMMUNITY DEVELOPMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		APA CONFERENCE	2,100	-
001-1501-515.41-10	TELEPHONE	DOMS FAX	735	6,235
		CELL PHONES SERV	5,500	-
001-1501-515.41-20	OTHER COMMUNICATION	MIFI (HOTSPOT)	950	950
001-1501-515.41-30	POSTAGE	POSTAGE	500	500
001-1501-515.44-10	RENTALS & LEASES	COPY MACHINE RENTAL, PARTS, LABOR & TONER	9,500	9,500
001-1501-515.45-10	LIABILITY	LIABILITY INSURANCE	34,846	34,846
001-1501-515.46-15	EQUIPMENT	GIS PLOTTER MAINTENANCE	1,600	1,600
001-1501-515.47-10	PRINTING & BINDING	MISC PRINTING	500	500
001-1501-515.49-10	ADVERTISING	NEWSPAPER ADS	15,000	15,000
001-1501-515.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	12,041	12,041
001-1501-515.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	2,500	2,500
001-1501-515.52-10	OPERATING SUPPLIES	OPERATING SUPPLIES	6,500	8,950
		STAFF SHIRTS	1,250	-
		GIS PLOTTER INK & PRINT HEADS	1,000	-
		CITY APPRECIATION	200	-
001-1501-515.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
001-1501-515.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	500	500
001-1501-515.54-10	BKS, PUB, SUB, MEM, LIB	BKS, PUB, SUB, MEM, LIB	5,025	5,025

City Clerk

City Clerk

Department 16

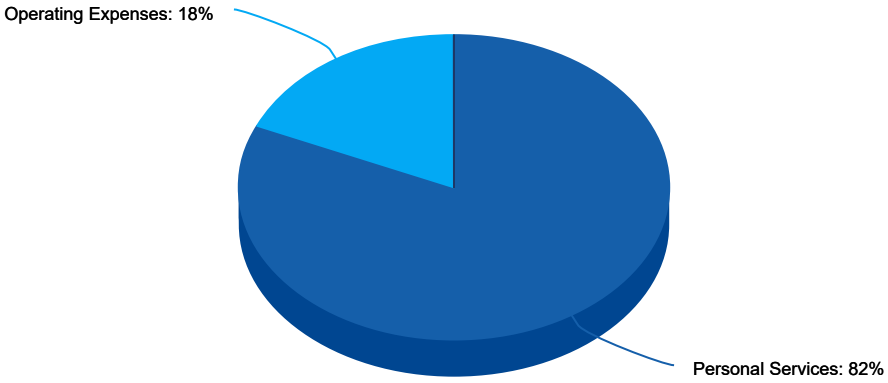


Position Summary				
Authorized Positions	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**
Full Time:				
City Clerk	2002	1	1	1
Deputy City Clerk	2008	1	1	1
Staff Assistant	25003	1	1	1
No. of Full Time		3	3	3
Total No. of Positions:		**3**	**3**	**3**
Total FTEs:		**3**	**3**	**3**

*Receptionist position funded in Administration budget.

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
City Clerk-1601				
Personal Services	281,156	301,700	**321,015**	6.40%
Operating Expenses	41,295	45,460	**72,218**	58.86%
Grand Total City Clerk	**$322,451**	**$347,160**	**$393,233**	**13.27%**
Percentage of Fund Budget	**1.32%**	**1.16%**	**1.32%**	**13.46%**

2026 APPROPRIATIONS



CITY CLERK - 1601

DEPARTMENT MISSION

The City Clerk Department maintains the City's official records efficiently, ensures public access to the records; provides research to the City Council, residents, government agencies, and internal staff; maintains good customer relations by providing information efficiently; manages the general City Hall reception area and provides dependable, professional support services to the City Council and City staff.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

- Organizes and facilitates agendas for City Council Meetings, Planning & Zoning Board, Special Magistrate for Code Enforcement, and other boards as requested.
- Attends and takes minutes of City Council, Code Enforcement, Planning & Zoning, Public Workshops and other meeting minutes.
- Serves as Records Management Liaison Officer for the City and submits reports to State of Florida.
- Manages Public Records system for the City.
- Provides comprehensive research assistance to City Council, citizens, and staff.
- Supervises the City election and qualifies candidates in coordination with the County Elections Supervisor.
- Responds to public record requests and citizen concerns.
- Attests and records contracts and agreements.
- Facilitates compliance with Financial Disclosure laws of Florida (F.S. 112-3144 Ethics Laws).
- Coordinates with the City Attorney in matters of legal review and document preparation.
- Assists with preparation of contracts and reports for the City Administrator.
- Administers Domestic Registry.
- Administers Lien Searches.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Ordinances Processed	11	8	15	20
2.	Resolutions Processed	24	26	25	25
3.	Lien Searches	640	574	600	650
4.	Legal Ads & Notices	79	75	80	80
5.	Meeting Minutes	31	34	40	40

2026 GOALS

Organizational Development

Encourage continuing education training through conferences, seminars, self study and higher education.

Growth and Development

Provide public information promptly to business and residential customers and to provide reliable information regarding the community and governmental resources.

City Lifestyle

To provide reliable information to the community using all information venues available.

Citizen and Customer Service Focus

Provide responses to citizen concerns promptly and satisfactorily and facilitate an efficient City election process that encourages participation of candidates and residents.

Innovation and Technology

Utilize up to date technological resources for retrieving and providing information, and to keep current on innovation and technology .

Organizational Performance

Consider the most economical and efficient way of delivering public information, and to be focused on work output in order to keep labor costs to a minimum.

2026 OBJECTIVES

1. Prepare complete and accurate information in the agenda packets, including minutes of the previous meeting and provide to City Council in a timely and efficient manner.
2. Prepare quality minutes with minimal corrections.
3. Coordinate lien searches by working with other departments and responding in a timely manner
4. Respond to public records requests in a timely manner.
5. Respond to citizen concerns courteously and in a timely manner.
6. Manage Records Storage Area and continue to develop paperless practices.
7. Manage and implement City-wide Records Management Program per Florida Statute requirements
8. Post complete agenda packet and public documents on web for citizen access.
9. Provide thorough and timely research assistance to staff, citizens, and City Council.

2025 ACCOMPLISHMENTS

1. Updated and Implemented City Election requirements and procedures per State Statute Requirements
2. Attended City Clerk Conferences/Academy's for annual training regarding innovative practices and legislative updates.
3. Prepared agendas and minutes for City Council meetings and workshops; Code Enforcement Special Master hearings; Planning and Zoning Board meetings and workshops, IAFF Bargaining sessions; Committee Meetings.
4. Maintained a positive & welcoming reception area for the public, coordinate with the City Administrator to resolve issues.
5. Served as a conduit of information to residents, staff and Council regarding city services & community programs.
6. Coordinated and certified lien searches for real estate closings in the community.
7. Managed Citizen Donation and Community Grant Programs
8. Maintained City Website Pages including Boards, City Clerk, Agenda's and Minutes.
9. Codified Code of Ordinances and Land Development Regulations, Distributed, Included on Website.

FUND	**001**
DEPT	**16**
DIVISION	**01**

CITY CLERK EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1601-512.12-10	REGULAR SALARIES	199,131	214,705	229,224	6.76%
001-1601-512.14-10	OVERTIME	-	267	267	-%
001-1601-512.15-61	CELL PHONE ALLOWANCE	1,645	1,800	-	(100.00%)
001-1601-512.21-10	FICA / MED TAXES	14,121	15,231	16,247	6.67%
001-1601-512.22-10	RETIREMENT	9,343	10,076	12,036	19.45%
001-1601-512.22-20	FL STATE RETIREMENT	12,115	13,425	15,052	12.12%
001-1601-512.23-10	HEALTH INSURANCE	17,922	18,535	19,279	4.01%
001-1601-512.23-15	DENTAL INSURANCE	1,257	1,312	1,365	4.04%
001-1601-512.23-20	LIFE INSURANCE	1,125	1,215	1,302	7.16%
001-1601-512.23-21	SHORT-TERM DISABILITY	743	773	815	5.43%
001-1601-512.23-30	DEPENDENT HEALTH INSURANC	21,450	22,184	23,075	4.02%
001-1601-512.23-35	DEPENDENT DENTAL INSURANC	1,289	1,319	1,373	4.09%
001-1601-512.23-40	LONG TERM DISABILITY	513	555	597	7.57%
001-1601-512.23-45	VISION INSURANCE	11	-	85	-%
001-1601-512.24-10	WORKERS' COMPENSATION	491	303	298	(1.65%)
* SALARIES AND BENEFITS		281,156	301,700	321,015	6.40%
OPERATING EXPENDITURES					
001-1601-512.31-20	ELECTION EXPENSE	24,283	2,000	43,850	2092.50%
001-1601-512.34-10	CONTRACTUAL SERVICES	425	616	450	(26.95%)
001-1601-512.40-10	TRAVEL & PER DIEM	2,754	6,324	7,500	18.60%
001-1601-512.41-10	TELEPHONE	837	1,850	2,700	45.95%
001-1601-512.41-20	OTHER COMMUNICATION	866	350	1,100	214.29%
001-1601-512.41-30	POSTAGE	132	200	200	-%
001-1601-512.45-10	LIABILITY	6,185	5,316	5,794	8.99%
001-1601-512.46-15	REPAIR & MAINT-EQUIP	-	300	300	-%
001-1601-512.47-10	PRINTING & BINDING	96	550	550	-%
001-1601-512.48-10	CITY APPRECIATION	50	335	900	168.66%
001-1601-512.49-10	ADVERTISING	468	2,000	2,000	-%
001-1601-512.51-10	OFFICE SUPPLIES	116	800	800	-%
001-1601-512.52-10	OPERATING SUPPLIES	2,189	2,350	2,400	2.13%
001-1601-512.52-11	DURABLE GOODS	-	21,159	-	(100.00%)
001-1601-512.54-10	BKS, PUB, SUB, MEM, LIB	894	1,310	1,674	27.79%
001-1601-512.59-40	RECORDING & TAXES	2,000	-	2,000	-%
* OPERATING EXPENDITURES		41,295	45,460	72,218	58.86%
TOTAL CITY CLERK		**322,451**	**347,160**	**393,233**	**13.27%**

FUND 001
DEPT 16
DIVISION 01

CITY CLERK EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1601-512.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	229,224	229,224
001-1601-512.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	267	267
001-1601-512.15-61	CELL PHONE ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1601-512.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	16,247	16,247
001-1601-512.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	12,036	12,036
001-1601-512.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	15,052	15,052
001-1601-512.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	19,279	19,279
001-1601-512.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,365	1,365
001-1601-512.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,302	1,302
001-1601-512.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	815	815
001-1601-512.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	23,075	23,075
001-1601-512.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,373	1,373
001-1601-512.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	597	597
001-1601-512.23-45	VISION INSURANCE	VISION INSURANCE	85	85
001-1601-512.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	298	298
001-1601-512.31-20	ELECTION EXPENSE	LAKE COUNTY SUPERVISOR OF ELECTIONS	41,850	43,850
		ELECTION ADVERTISING AND SPANISH TRANSLATION/CERT- IFICATIONS	2,000	-
001-1601-512.34-10	CONTRACTUAL SERVICES	BIS DIGITAL - PUBLIC MEETING RECORDING SYSTEM ANNUAL COST	450	450
001-1601-512.40-10	TRAVEL & PER DIEM	1 FALL FACC ACADEMY REGISTRATION ONLY	450	7,500
		WEBINARS	400	-
		CITY EVENTS AND BANQUET REPRESENTATION	250	-

FUND 001
DEPT 16
DIVISION 01

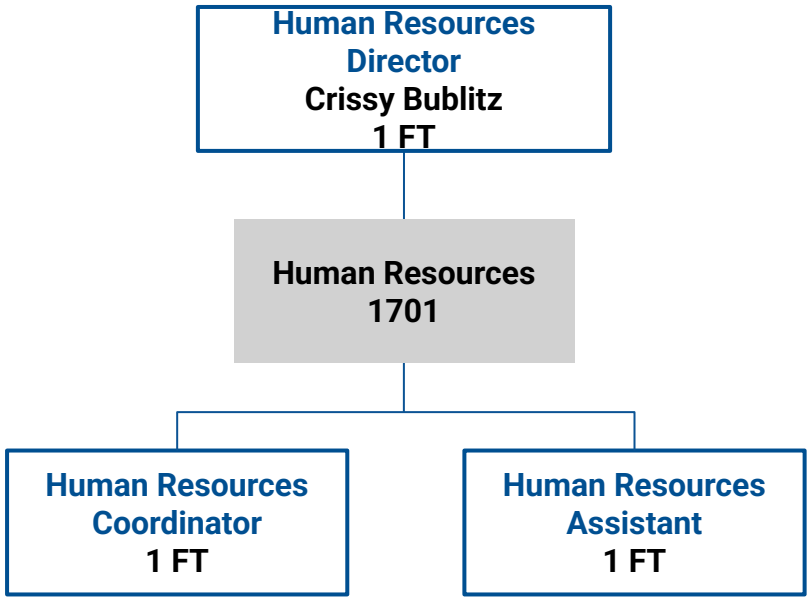
CITY CLERK EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		2 FLORIDA RECORDS MANAGEMENT ASSOC. CONFERENCES	3,200	-
		2 FLORIDA ASSOCIATION OF CITY CLERKS CONFERENCES	3,200	-
001-1601-512.41-10	TELEPHONE	3 CITY CELL PHONE SERVICES	2,700	2,700
001-1601-512.41-20	OTHER COMMUNICATION	2 HOTSPOTS	1,100	1,100
001-1601-512.41-30	POSTAGE	POSTAGE	200	200
001-1601-512.45-10	LIABILITY	LIABILITY INSURANCE	5,794	5,794
001-1601-512.46-15	REPAIR & MAINT-EQUIP	EQUIPMENT MAINTENANCE AND REPAIR	300	300
001-1601-512.47-10	PRINTING & BINDING	STATIONARY/ENVELOPES/BUSINESS CARDS	150	550
		PRINTING SERVICES FOR RECORDS REQUESTS	400	-
001-1601-512.48-10	CITY APPRECIATION	DISTRICT AND STATE CITY CLERK APPRECIATIONS	100	900
		LAKE COUNTY CLERK ASSOC. BUSINESS MEETINGS	200	-
		CITY PROMOTIONAL ITEMS	600	-
001-1601-512.49-10	ADVERTISING	ADVERTISING FOR ORDINANCES, RESOLUTIONS, BOARD METTINGS, ETC.	2,000	2,000
001-1601-512.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	800	800
001-1601-512.52-10	OPERATING SUPPLIES	GENERAL OPERATING SUPPLIES	600	2,400
		PRINTER TONERS	300	-
		MINUTE BOOKS, ELECTION BOOKS, LDR BOOKS, CODE BOOK	600	-
		CITY-WIDE DOCUMENT SHREDDING	600	-
		CITY SHIRTS	300	-
001-1601-512.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
001-1601-512.54-10	BKS, PUB, SUB, MEM, LIB	FACC PROFESSIONAL MEMBERSHIP (2)	220	1,674
		IIMC PROFESSIONAL MEMBERSHIP (2)	300	-
		GOVERNMENT IN THE SUNSHINE MANUAL (3)	75	-
		FLORIDA RECORDS MANAGEMENT ASSOCIATION MEMBERSHIPS (2)	300	-
		FIRST AMENDMENT FOUNDATION	150	-
		DAILY COMMERCIAL DIGITAL SUBSCRIPTON	99	-
		CHAT GPT SUBSCRIPTON FOR WRITING	240	-
		2 GRAMMERLY MEMBERSHIPS	290	-
001-1601-512.59-40	RECORDING & TAXES	RECORDING OF CITY DOCUMENTS WITH THE LAKE COUNTY CLERK OF COURTS	2,000	2,000

Human Resources

Human Resources

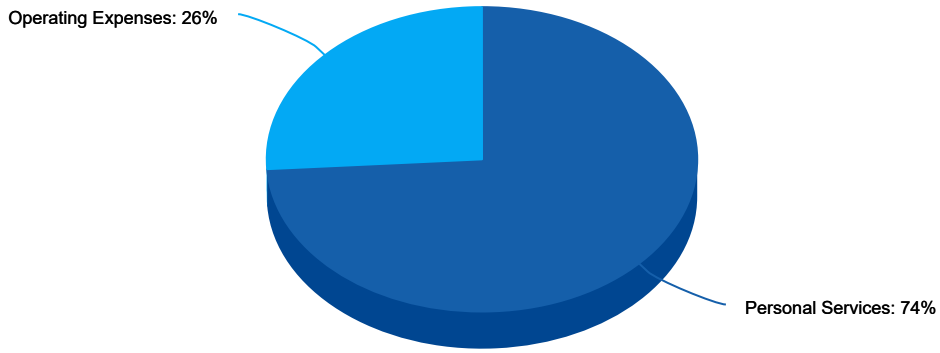
Department 17



Position Summary				
Authorized Positions	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**
Full Time:				
Human Resources Assistant	17003	1	1	1
Human Resources Coordinator	12003	1	1	1
Human Resources Director	2007	1	1	1
No. of Full Time		3	3	3
Total No. of Positions:		**3**	**3**	**3**
Total FTEs:		**3**	**3**	**3**

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Human Resources-1701				
Personal Services	306,825	344,669	**380,407**	10.37%
Operating Expenses	104,230	108,278	**133,838**	23.61%
Capital Expenses	-	31,840	**-**	(100.00%)
Grand Total Human Res.	**$411,055**	**$484,787**	**$514,245**	**6.08%**

2026 APPROPRIATIONS



HUMAN RESOURCES - 1701

DEPARTMENT MISSION

The Human Resources Department's mission is to provide comprehensive employment and risk management expertise and support to all City departments, employees, the Tavares City Council, and the public. We are dedicated to ensuring compliance with local, state, and federal laws while delivering exceptional, welcoming, knowledgeable, and professional customer service to all stakeholders.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

- Candidate recruitment, qualifications assessment, interviewing, selection, post-offer background, and screenings for all City departments to ensure the best-qualified candidates are hired.
- Promote a positive workplace, employee engagement, career development, and staff retention for all City departments through collaborative activities and strategies with staff and leadership.
- Periodic market salary study assessment and post-study recommendations to promote long-term employee commitment.
- Payroll administration to ensure compliance with FLSA and other state and federal mandates.
- Employee policy and procedure development, interpretation and recommendations for consistent application to promote a positive, equitable employment environment, to maximize staff retention and reduce liability exposure.
- Group benefits plan development and administration as an effective tool for recruitment and retention of qualified staff.
- Promote a comprehensive wellness initiative program for employees encompassing annual wellness exams, physical fitness programs, mental health resources, and nutritional guidance to enhance overall well-being.
- Workers' compensation claims administration, medical care and benefits coordination to facilitate an expeditious and successful return to full duty for employees with work-related injuries.
- Unemployment compensation, arbitration and EEOC claims defenses to minimize liability exposure.
- City general liability, property, pollution, cyber, airport, and vehicle insurance policy and claims coordination to include possible mediation and settlement of claims.
- Maintain City-wide drug-free workplace program to reduce costs by maintaining a safe working environment.
- Safety Committee coordination to maintain a safe working environment, control workers' compensation costs, minimize equipment damage and increase productivity.
- Employee appreciation events, service recognition and volunteer opportunities coordination to promote a positive work environment, and to enhance working relationships in our community.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Employment Applications Processed	336	500	300	300
2.	New Hires Processed (Includes Seasonal Employees)	49	42	34	30
3.	Separations Processed (Includes Seasonal Employees)	47	32	20	15
4.	Occupational Injuries Processed	15	12	20	15
5.	Assets Insured Values	109,088,732	120,286,878	150,220,511	152,000,000

2026 GOALS & OBJECTIVES

1. Enhance the city's ability to attract, hire, and retain top talent to meet the growing needs of the city.
2. Complete the comprehensive update of City personnel policies and integrate them into the Power DMS (Document Management System) to improve accessibility, compliance, and efficiency.
3. Continue to streamline record retention practices to meet state guidelines while ensuring efficiency and compliance with legal and regulatory requirements.
4. Leverage technology to improve efficiency and effectiveness in HR operations and service delivery.
5. Enhance the onboarding experience for new hires, ensuring efficiency and engagement without the need for a full HR system.
6. Promote a positive workplace culture that supports employee engagement, morale, and retention through employee recognition programs that highlight team building, performance, and achievements.

2025 ACCOMPLISHMENTS

1. Promoted employee health and wellness through the Blue Value Solutions program, conducting activities, webinars, and e-mail campaigns that maximized preventive care and minimized projected healthcare cost increases for the upcoming year.
2. Hosted a successful Employee Benefit Fair that provided employees with in-depth information on available benefits and wellness options, ensuring informed decisions during the enrollment process.
3. Organized employee appreciation events that saw increased attendance and positive feedback from staff, fostering a greater sense of community and recognition within the workforce.
4. Continued progress on updating City personnel policies in the PowerDMS software, ensuring policies are current, accessible, and aligned with best practices and legal requirements.
5. Made strides in stabilizing employee turnover by continuously reviewing and improving employment and retention practices, reinforcing the City's position as an employer of choice.
6. Successfully managed the bid process for property and liability insurance renewal, ensuring the City received the best coverage and rates while minimizing financial risk.
7. Conducted an employee salary survey to ensure competitive pay and retain current employees, while also keeping the City’s compensation packages aligned with local market standards to attract new talent.

FUND	**001**
DEPT	**17**
DIVISION	**01**

HUMAN RESOURCES EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1701-513.12-10	REGULAR SALARIES	210,097	237,059	249,531	5.26%
001-1701-513.14-10	OVERTIME	-	267	267	-%
001-1701-513.21-10	FICA / MED TAXES	14,281	16,273	17,171	5.52%
001-1701-513.22-10	RETIREMENT	10,631	11,475	13,707	19.45%
001-1701-513.22-20	FL STATE RETIREMENT	11,554	14,246	15,485	8.70%
001-1701-513.23-10	HEALTH INSURANCE	24,124	27,802	28,919	4.02%
001-1701-513.23-15	DENTAL INSURANCE	1,190	1,312	1,365	4.04%
001-1701-513.23-20	LIFE INSURANCE	1,182	1,343	1,410	4.99%
001-1701-513.23-21	SHORT-TERM DISABILITY	728	802	824	2.74%
001-1701-513.23-30	DEPENDENT HEALTH INSURANC	30,130	31,161	48,619	56.03%
001-1701-513.23-35	DEPENDENT DENTAL INSURANC	1,815	1,811	1,886	4.14%
001-1701-513.23-40	LONG TERM DISABILITY	543	617	645	4.54%
001-1701-513.23-45	VISION INSURANCE	23	169	254	50.30%
001-1701-513.24-10	WORKERS' COMPENSATION	527	332	324	(2.41%)
* SALARIES AND BENEFITS		306,825	344,669	380,407	10.37%
OPERATING EXPENDITURES					
001-1701-513.34-10	CONTRACTUAL SERVICES	58,585	44,500	67,000	50.56%
001-1701-513.40-10	TRAVEL & PER DIEM	5,314	4,500	8,500	88.89%
001-1701-513.41-10	TELEPHONE	720	1,200	1,200	-%
001-1701-513.41-20	OTHER COMMUNICATION	290	480	480	-%
001-1701-513.41-30	POSTAGE	166	250	200	(20.00%)
001-1701-513.45-10	LIABILITY	11,697	10,053	10,958	9.00%
001-1701-513.47-10	PRINTING & BINDING	-	150	100	(33.33%)
001-1701-513.48-10	CITY APPRECIATION	5,859	7,850	8,600	9.55%
001-1701-513.49-10	ADVERTISING	996	1,160	1,500	29.31%
001-1701-513.51-10	OFFICE SUPPLIES	389	400	400	-%
001-1701-513.52-10	OPERATING SUPPLIES	3,429	3,610	3,100	(14.13%)
001-1701-513.52-11	DURABLE GOODS	4,680	6,500	3,000	(53.85%)
001-1701-513.52-23	SPECIAL PROJECTS	10,922	25,000	25,000	-%
001-1701-513.52-50	TRAINING	276	800	1,800	125.00%
001-1701-513.54-10	BKS, PUB, SUB, MEM, LIB	907	1,825	2,000	9.59%
* OPERATING EXPENDITURES		104,230	108,278	133,838	23.61%
CAPITAL EXPENDITURES					
001-1701-513.62-20	BUILDINGS	-	11,840	-	(100.00%)
001-1701-513.64-23	SOFTWARE	-	20,000	-	(100.00%)
* CAPITAL EXPENDITURES		-	31,840	-	(100.00%)
TOTAL HUMAN RESOURCES		**411,055**	**484,787**	**514,245**	**6.08%**

FUND 001
DEPT 17
DIVISION 01

HUMAN RESOURCES EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1701-513.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	249,531	249,531
001-1701-513.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	267	267
001-1701-513.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	17,171	17,171
001-1701-513.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	13,707	13,707
001-1701-513.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	15,485	15,485
001-1701-513.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	28,919	28,919
001-1701-513.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,365	1,365
001-1701-513.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,410	1,410
001-1701-513.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	824	824
001-1701-513.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	48,619	48,619
001-1701-513.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,886	1,886
001-1701-513.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	645	645
001-1701-513.23-45	VISION INSURANCE	VISION INSURANCE	254	254
001-1701-513.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	324	324
001-1701-513.34-10	CONTRACTUAL SERVICES	CENTRAL SQUARE ANNUAL ACCESS FEE	12,300	67,000
		UKG SOFTWARE	20,000	-
		POWER DMS	6,500	-
		LABOR ATTORNEY	3,500	-
		HEP B SHOTS SERIES	2,100	-
		EMPLOYEE SELF SERVICE WEBSITE	2,150	-
		EMPLOYEE ASSISTANCE PROGRAM	4,500	-
		DRUG TESTING	2,500	-
		DRIVERS LICENSE CHECK	3,500	-
		CRIMINAL & MVR BACKGROUNDS	1,000	-
		COPY MACHINE	3,000	-

FUND 001
DEPT 17
DIVISION 01

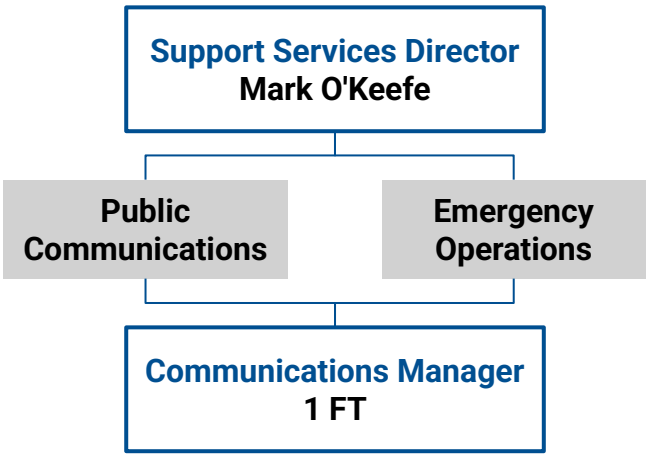
HUMAN RESOURCES EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		COGNOS DM AND ANALYTICS NOW	5,950	-
001-1701-513.40-10	TRAVEL & PER DIEM	CONFERENCE AND MEETINGS	8,500	8,500
001-1701-513.41-10	TELEPHONE	CELLPHONE SERVICE	1,200	1,200
001-1701-513.41-20	OTHER COMMUNICATION	WIFI SERVICES	480	480
001-1701-513.41-30	POSTAGE	POSTAGE	200	200
001-1701-513.45-10	LIABILITY	LIABILITY INSURANCE	10,958	10,958
001-1701-513.47-10	PRINTING & BINDING	BUSINESS CARDS	100	100
001-1701-513.48-10	CITY APPRECIATION	EMPLOYEE APPRECIATION	650	8,600
		SERVICE AWARDS	2,500	-
		HOLLY JOLLY	3,000	-
		EMPLOYEE PICNIC	2,000	-
		BOO BREAKFAST	300	-
		BENEFIT FAIR	150	-
001-1701-513.49-10	ADVERTISING	ADVERTISING	1,500	1,500
001-1701-513.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	400	400
001-1701-513.52-10	OPERATING SUPPLIES	LABOR POSTERS	500	3,100
		TONER	800	-
		NOTARY RENEWAL	300	-
		MISC OPERATIONS	400	-
		CITY LOGOED SHIRTS	300	-
		CITY LOGOED ITEMS(NEW HIRES/JOB FAIRS)	800	-
001-1701-513.52-11	DURABLE GOODS	OFFICE FURNITURE FOR HR	3,000	3,000
001-1701-513.52-23	SPECIAL PROJECTS	WELLNESS INCENTIVE- BVS PROGRAM	15,000	25,000
		WELLNESS INCENTIVE-GYM MEMBERSHIP	10,000	-
001-1701-513.52-50	TRAINING	TRAINING	1,500	1,800
		HR CONSORTIUM LUNCHEON	300	-
001-1701-513.54-10	BKS, PUB, SUB, MEM, LIB	MEMBERSHIPS	2,000	2,000
001-1701-513.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-

Public Communications & Emergency Operations

Public Communications & Emergency Operations

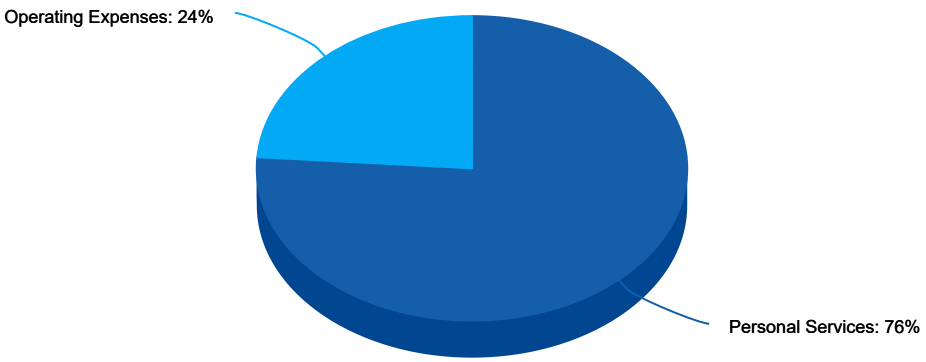
Department 18



Position Summary				
Authorized Positions	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**
Full Time:				
Communications Manager	12007	0	0	1
Support Service Director	12006	1	1	1
No. of Full Time		1	1	2
Total No. of Positions:		**1**	**1**	**2**
Total FTEs:		**1**	**1**	**2**

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Public Communications-1801				
Personal Services	93,697	89,732	**133,747**	49.05%
Operating Expenses	35,952	46,731	**48,307**	3.37%
Total Public Communications	129,649	136,463	**182,054**	33.41%
Emergency Operations-1802				
Personal Services	93,692	87,092	**81,889**	(5.97%)
Operating Expenses	16,994	20,854	**19,183**	(8.01%)
Total Emergency Operations	110,686	107,946	**101,072**	(6.37%)
Grand Total Public Comm. & Emergency Operations	**$240,335**	**$244,409**	**$283,126**	**15.84%**
Category Summary				
Personal Services	187,389	176,824	**215,636**	21.95%
Operating Expenses	52,946	67,585	**67,490**	(0.14%)
Grand Total Public Comm. & Emergency Operations	**$240,335**	**$244,409**	**$283,126**	**15.84%**
Percentage of Fund Budget	**0.98%**	**0.82%**	**0.95%**	

2026 APPROPRIATIONS



PUBLIC COMMUNICATION - 1801

DEPARTMENT MISSION

The mission of the Public Communications Department is to effectively inform and engage citizens, employees, and stakeholders about the City of Tavares' initiatives, services, and events through mass media, social media, publications, and other communication tools. The department also provides strategic public relations guidance to city officials, administrators, and the management team to foster a well-informed and actively engaged community.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

- Provides strategic guidance and support to City Council members, the City Administrator, and staff on a wide range of public relations matters.
- Oversees City communications with residents, visitors, employees, local businesses, the Chamber of Commerce, and government agencies to ensure the dissemination of accurate and timely information.
- Serves as the Public Information Officer (PIO) for the City of Tavares, managing crisis communications and media inquiries.
- Collaborates with the City Clerk and departmental teams to maintain and update the City's website and social media platforms.
- Designs and distributes the City newsletter along with various promotional and informational materials.
- Produces both live and recorded video content for City Council and Planning & Zoning Board meetings.
- Leads the City's branding efforts, continuously evolving and elevating the brand to enhance public recognition and engagement.

SERVICE INDICATORS					
	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	City Newsletters Published	6	6	6	6
2.	Press Releases Issued	9	9	9	9

2026 GOALS

Organizational Development

To assist City departments in maintaining a seamless information flow to the public.

Growth and Development

To maintain proficiency and training in the communications field.

City Lifestyle

To enable City residents and visitors to enjoy a better life experience by keeping them informed of City activities and events.

Citizen and Customer Service Focus

To maintain easy access to, and transparency of, government information and activities.

Innovation and Technology

To utilize technology whenever possible to broaden our reach, not only within our community, but also to regional, national and international audiences.

Organizational Performance

To appropriately utilize communication tools to deliver timely, appropriate, and accurate information to our residents, employees and other stakeholders.

2026 OBJECTIVES

1. Maintain current level of service for existing programs.
2. Manage and expand the City brand.
3. Manage public communication aspects of city projects.
4. Manage public communication aspects of public events the City offers.
5. Continue to ensure accurate and reliable information is provided to city residents.

6. Maintain the City's use of social media for a changing communication environment.
7. Manages, maintains, updates and the City's website for a positive resident and business experience.

2025 ACCOMPLISHMENTS

1. Fifth successful year of live streaming of City Council & Planning and Zoning Meetings as a new service to our citizens, with a closed captioning service for deaf and hard-of-hearing viewers which is fully compliant with the "Americans Disabilities Act (ADA)".
2. Continued upgrades to City website working with all departments.
3. Maintained and improved SeeClickFix App to collect, and, manage non-emergency issues to City Hall, like potholes, broken street lights, and, code enforcement issues (first City in Lake County). Assisted City of Eustis when they added SeeClickFix.
4. Maintain good relationships with the media.
5. Manage the City brand.
6. Upgrade of website forms to improve citizen experience (Christmas Parade Application success).

EMERGENCY OPERATIONS - 1802

DEPARTMENT MISSION

The mission of the Emergency Operations Department is to inform and engage citizens, employees and stakeholders and is the process that is put into place to deal with any emergencies that may occur. This could range from a natural disaster like a hurricane or tornado to a man-made disaster like a terrorist attack. Emergency teams involve themselves throughout the entire emergency lifecycle—from prevention, response, and post-emergency assessment.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

- Provides guidance and support to Council members, City Administrator and City staff on a variety of emergency operations issues.
- Manages City emergency operations center.
- Maintains a training, planning, and exercise calendar in support of countywide disaster resilience, to include training opportunities at both the local, regional and state level, as well as conducting and assisting with hazard tabletop and full scale hazard exercises.
- Coordinates the City's Operations Program during Hurricane's and other disasters.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Number of Staff that Have Obtained FEMA Training Certificates	40	40	40	40
2.	Number of Tabletop Hazard Exercises	4	4	3	3
3.	Number of Days EOC Activated (Including Partial Activations)	10	15	18	15
4.	Number of named storms managed	20	18	20	18

2026 GOALS

Organizational Development

To assist City departments integrating, emergency management planning, coordination, response and recovery operations for local government and businesses through all-hazard preparedness.

Growth and Development

Continue developing non-uniform members through Incident Command System (ICS) training classes to supplement emergency operations during disaster activation.

City Lifestyle

To enable City residents and visitors to enjoy a better life experience by keeping them informed of emergency actions during declared disasters.

Citizen and Customer Service Focus

To maintain easy access to, and transparency of, government information and activities.

Innovation and Technology

To utilize technology whenever possible to broaden our reach within our community.

Organizational Performance

To appropriately utilize communication tools to deliver timely, appropriate, and accurate information to our residents, employees and other stakeholders

2026 OBJECTIVES

1. Revise City of Tavares Comprehensive Emergency Management Plan (CEMP).
2. Continue to ensure accurate and reliable information is provided to city Administrator, Department Directors, Employees, and City Council.
3. Implement no cost FEMA training solution for employees and City Council.
4. Maintain a positive image.
5. Continue to prepare for all hazards (more than just Hurricane Season Prep).

6. Continue to train others to use the expanded technological capabilities of the Emergency Operations Center. City now fully capable to live stream to City website from Council Chambers and Public Safety Complex.
7. Plan and execute tabletop emergency management exercise.
8. Maintain good relationships with the Lake County Office of Emergency Management.

2025 ACCOMPLISHMENTS

1. Hurricane Debby Implemented Continuity of Govenment Plan on August 5th 2024.
   Tavares City EOC served as the backup EOC for Lake County Government.
2. Hurricane Milton **Major Activation**, Response, and Recovery October 9, (Category 3).
3. Hurricane Helene September 26 EOC Activation.
4. Quietly assisted in mobilizing City departments with Lake County and surrounding public safety partners to safely manage multiple parades and gatherings.
5. Maintained 800 MHz Radios for City Emergency Operations and Special Events.

FUND	**001**
DEPT	**18**
DIVISION	**01**

PUBLIC COMMUNICATIONS EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1801-519.12-10	REGULAR SALARIES	61,196	57,514	86,375	50.18%
001-1801-519.15-61	CELL PHONE ALLOWANCE	-	204	-	(100.00%)
001-1801-519.21-10	FICA / MED TAXES	4,526	4,199	6,405	52.54%
001-1801-519.22-20	FL STATE RETIREMENT	21,125	17,593	22,334	26.95%
001-1801-519.23-10	HEALTH INSURANCE	4,480	6,302	8,097	28.48%
001-1801-519.23-15	DENTAL INSURANCE	219	297	382	28.62%
001-1801-519.23-20	LIFE INSURANCE	344	325	488	50.15%
001-1801-519.23-21	SHORT-TERM DISABILITY	183	178	290	62.92%
001-1801-519.23-30	DEPENDENT HEALTH INSURANC	917	2,245	8,103	260.94%
001-1801-519.23-35	DEPENDENT DENTAL INSURANC	454	616	938	52.27%
001-1801-519.23-40	LONG TERM DISABILITY	157	149	223	49.66%
001-1801-519.23-45	VISION INSURANCE	-	29	-	(100.00%)
001-1801-519.24-10	WORKERS' COMPENSATION	96	81	112	38.27%
* SALARIES AND BENEFITS		93,697	89,732	133,747	49.05%
OPERATING EXPENDITURES					
001-1801-519.34-10	CONTRACTUAL SERVICES	16,350	19,100	20,425	6.94%
001-1801-519.40-10	TRAVEL & PER DIEM	1,621	2,300	2,300	-%
001-1801-519.41-10	TELEPHONE	428	1,200	1,200	-%
001-1801-519.41-30	POSTAGE	68	100	100	-%
001-1801-519.45-10	LIABILITY	1,951	1,676	1,827	9.01%
001-1801-519.47-10	PRINTING & BINDING	-	200	200	-%
001-1801-519.49-10	ADVERTISING	409	400	200	(50.00%)
001-1801-519.51-10	OFFICE SUPPLIES	441	450	450	-%
001-1801-519.52-10	OPERATING SUPPLIES	1,458	1,300	1,300	-%
001-1801-519.52-11	DURABLE GOODS	2,369	3,200	3,200	-%
001-1801-519.52-15	FUEL COSTS	-	255	255	-%
001-1801-519.52-20	NEWSLETTER	8,073	12,500	12,800	2.40%
001-1801-519.54-10	BKS, PUB, SUBS & MEM	2,784	4,050	4,050	-%
* OPERATING EXPENDITURES		35,952	46,731	48,307	3.37%
TOTAL PUBLIC COMMUNICATIONS		**129,649**	**136,463**	**182,054**	**33.41%**

FUND 001
DEPT 18
DIVISION 01

PUBLIC COMMUNICATIONS EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1801-519.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	86,375	86,375
001-1801-519.15-61	CELL PHONE ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1801-519.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	6,405	6,405
001-1801-519.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	22,334	22,334
001-1801-519.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	8,097	8,097
001-1801-519.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	382	382
001-1801-519.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	488	488
001-1801-519.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	290	290
001-1801-519.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	8,103	8,103
001-1801-519.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	938	938
001-1801-519.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	223	223
001-1801-519.23-45	VISION INSURANCE	NO AMOUNT BUDGETED	-	-
001-1801-519.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	112	112
001-1801-519.34-10	CONTRACTUAL SERVICES	CITY HALL AV MAINTENANCE	7,500	20,425
		PUBLIC SAFETY COMPLEX AV MAINTENANCE	7,500	-
		PAVILION ON THE LAKE AV MAINTENANCE	5,325	-
		CITY COUNCIL CHAMBERS EOC CRESTON AV SOFTWARE	100	-
001-1801-519.40-10	TRAVEL & PER DIEM	MISC TRAVEL/ WEBINAR	2,150	2,300
		TAVARES CHAMBER OF COMMERCE LUNCHEON	150	-
001-1801-519.41-10	TELEPHONE	CELLPHONE SERVICE	600	1,200
		MIFI HOT SPOT	600	-
001-1801-519.41-30	POSTAGE	POSTAGE	100	100
001-1801-519.45-10	LIABILITY	LIABILITY INSURANCE	1,827	1,827

FUND	**001**
DEPT	**18**
DIVISION	**01**

PUBLIC COMMUNICATIONS EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1801-519.47-10	PRINTING & BINDING	PRINTING & BINDING	200	200
001-1801-519.49-10	ADVERTISING	PROMOTIONAL ITEMS	200	200
001-1801-519.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	450	450
001-1801-519.52-10	OPERATING SUPPLIES	GENERAL OPERATING SUPPLIES	700	1,300
		CITY SHIRT / JACKETS	600	-
001-1801-519.52-11	DURABLE GOODS	CHAIR REPLACEMENT	800	3,200
		REPLACEMENT VIDEO STREAM DECK	2,400	-
001-1801-519.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	255	255
001-1801-519.52-20	NEWSLETTER	PRINTING/ DISTRIBUTION NEWSLETTER	12,800	12,800
001-1801-519.54-10	BKS, PUB, SUBS & MEM	BKS, PUB, SUBS & MEM	4,050	4,050

FUND 001
DEPT 18
DIVISION 02

EMERGENCY OPERATIONS EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1802-519.12-10	REGULAR SALARIES	61,194	55,823	53,492	(4.18%)
001-1802-519.15-61	CELL PHONE ALLOWANCE	-	198	-	(100.00%)
001-1802-519.21-10	FICA / MED TAXES	4,526	4,075	3,895	(4.42%)
001-1802-519.22-20	FL STATE RETIREMENT	21,125	17,076	17,328	1.48%
001-1802-519.23-10	HEALTH INSURANCE	4,480	6,116	4,145	(32.23%)
001-1802-519.23-15	DENTAL INSURANCE	219	289	196	(32.18%)
001-1802-519.23-20	LIFE INSURANCE	344	316	302	(4.43%)
001-1802-519.23-21	SHORT-TERM DISABILITY	183	173	154	(10.98%)
001-1802-519.23-30	DEPENDENT HEALTH INSURANC	917	2,179	1,621	(25.61%)
001-1802-519.23-35	DEPENDENT DENTAL INSURANC	454	597	548	(8.21%)
001-1802-519.23-40	LONG TERM DISABILITY	157	144	138	(4.17%)
001-1802-519.23-45	VISION INSURANCE	-	28	-	(100.00%)
001-1802-519.24-10	WORKERS' COMPENSATION	93	78	70	(10.26%)
* SALARIES AND BENEFITS		93,692	87,092	81,889	(5.97%)
OPERATING EXPENDITURES					
001-1802-519.34-10	CONTRACTUAL SERVICES	7,323	10,680	11,556	8.20%
001-1802-519.40-10	TRAVEL & PER DIEM	902	2,500	2,500	-%
001-1802-519.45-10	LIABILITY	1,951	1,676	1,827	9.01%
001-1802-519.51-10	OFFICE SUPPLIES	267	600	600	-%
001-1802-519.52-10	OPERATING SUPPLIES	729	600	600	-%
001-1802-519.52-11	DURABLE GOODS	4,594	4,600	2,000	(56.52%)
001-1802-519.52-23	SPECIAL PROJECTS	-	100	100	-%
001-1802-519.52-89	DISASTER RECOVERY	1,228	98	-	(100.00%)
* OPERATING EXPENDITURES		16,994	20,854	19,183	(8.01%)
TOTAL PUBLIC COMMUNICATIONS		**110,686**	**107,946**	**101,072**	**(6.37%)**

FUND 001
DEPT 18
DIVISION 02

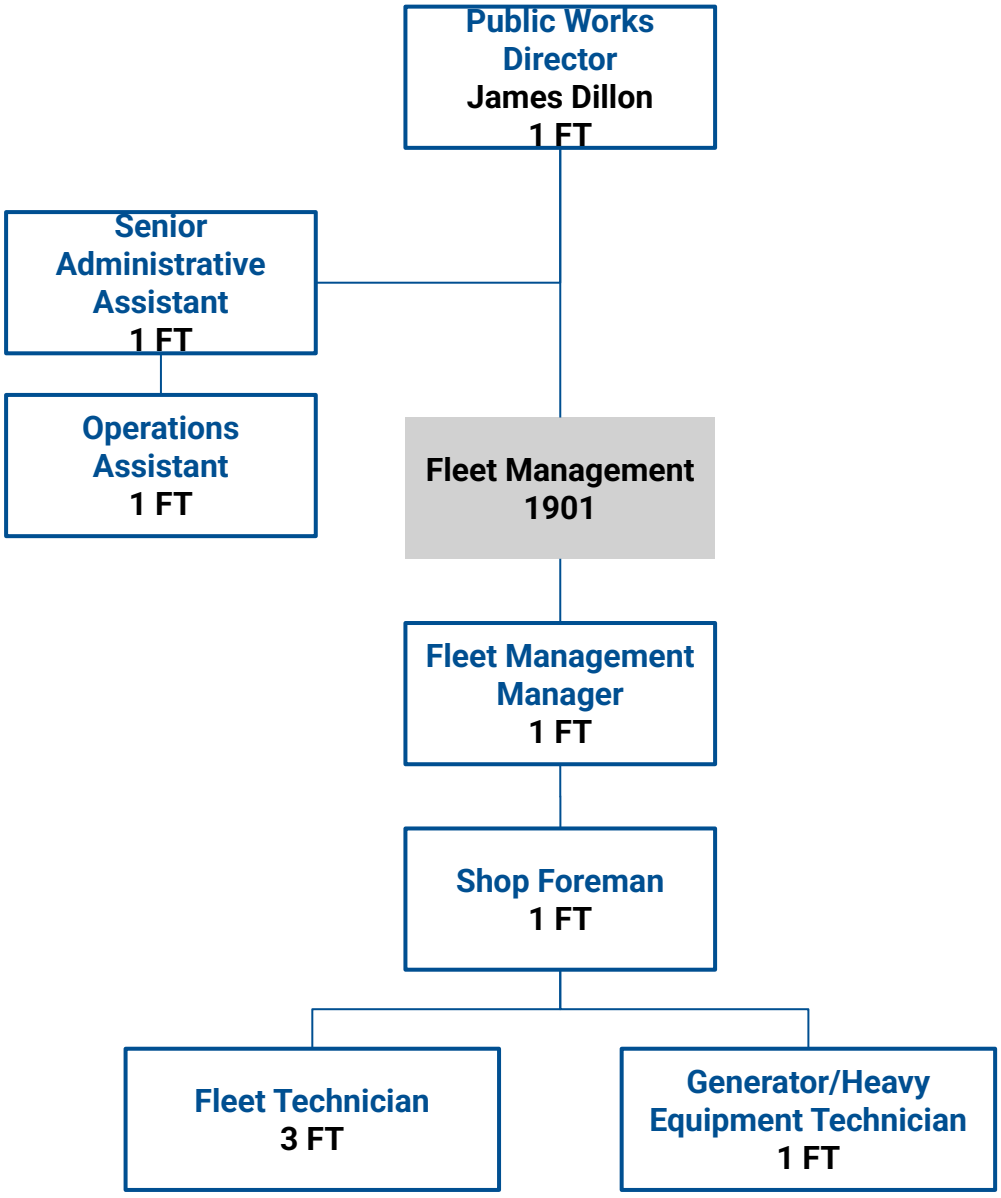
EMERGENCY OPERATIONS EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1802-519.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	53,492	53,492
001-1802-519.15-61	CELL PHONE ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1802-519.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	3,895	3,895
001-1802-519.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	17,328	17,328
001-1802-519.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	4,145	4,145
001-1802-519.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	196	196
001-1802-519.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	302	302
001-1802-519.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	154	154
001-1802-519.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,621	1,621
001-1802-519.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	548	548
001-1802-519.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	138	138
001-1802-519.23-45	VISION INSURANCE	NO AMOUNT BUDGETED	-	-
001-1802-519.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	70	70
001-1802-519.34-10	CONTRACTUAL SERVICES	MOTOROLA RADIO MAINTENANCE LAKE CO EOC A/V EQUIPMENT MAINTENANCE EMERGENCY SATELLITE PHONE SERVICE	3,680 5,500 2,376	11,556 - -
001-1802-519.40-10	TRAVEL & PER DIEM	ANNUAL EMERGENCY MANAGEMENT CONFERENCE	2,500	2,500
001-1802-519.45-10	LIABILITY	LIABILITY INSURANCE	1,827	1,827

Fleet Management

Fleet Management

Division 19*



*Fleet Maintenance is a Division of the Public Works Department.

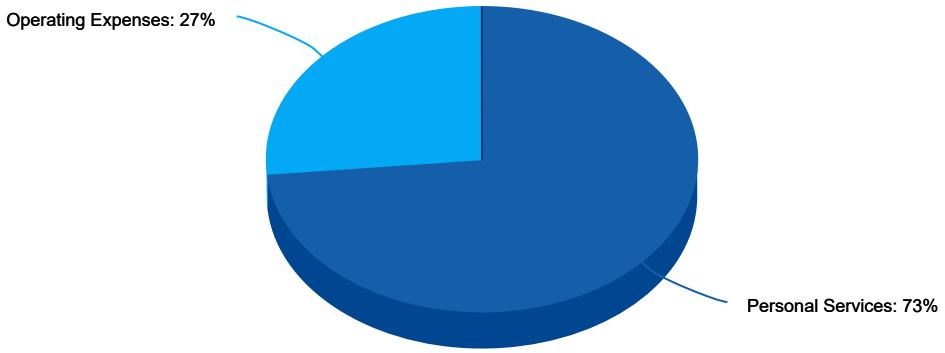
Position Summary

Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
Fleet Mgmt. Manager	20005	1	1	1
Fleet Mgmt. Technician	20007	2	2	3
Generator/Heavy Equipment Tech	19001	1	1	1
Shop Foreman	20006	1	1	1
No. of Full Time		5	5	6
Total No. of Positions:		**5**	**5**	**6**
Total FTEs:		**5**	**5**	**6**

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Fleet Management-1901				
Personal Services	491,005	520,354	**580,452**	11.55%
Operating Expenses	191,181	181,723	**209,485**	15.28%
Capital Expenses	31,202	41,594	-	(100.00%)
Grand Total Fleet Maint.	**$713,388**	**$743,671**	**$789,937**	**6.22%**
Percentage of Fund Budget	**145.29%**	**142.92%**	**136.09%**	

2026 APPROPRIATIONS



FLEET MANAGEMENT - 1901

DEPARTMENT MISSION

The mission of the Fleet Management Division is to provide the best maintenance services for all City vehicles and equipment in a cost effective and timely manner, keeping the safety of City employees and residents a top priority.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Fleet Management Division consists of one ASE/EVT certified Fleet Manager, one ASE/EVT certified Supervisor, two ASE/EVT Certified Fleet technicians, and an ASE/EVT certified specialized heavy equipment/generator technician. This division is responsible for the routine maintenance and repair of 216 City vehicles, 7 marine vessels, 43 generators, and 55 pieces of off highway equipment, including heavy machinery, for the departments of: Police, Fire, Facilities Management, Solid Waste, Parks Management, Right of Way Management, Streets, Recreation, Water, Wastewater, Stormwater, Fleet Management, Economic Development, Community Services, Administration, Prop Shop and the Pavilion on the Lake. The goal of this division is to provide safe transportation through a maintenance and replacement program that will reduce downtime and minimize costly repairs.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Number of Vehicles in Fleet	201	216	217	212
2.	Number of Work Orders Performed	1,384	1,435	1,406	1,450
3.	Number of Marine Vessels	6	6	7	7
4.	Number of Generators Maintained	41	43	43	46
5.	Number of vehicles up to 19,500 GVWR	181	184	185	187
6.	Number of Vehicles over 19,500 GVWR	27	30	30	30
7.	Number of Off Highway Equipment	53	55	56	56
8.	Total Fuel Used (Gallons)	116,940	129,047	141,000	155,000
9.	Total Gallons of Diesel Fuel Used	48,531	51,471	54,560	57,833
10.	Total Gallons of Unleaded Gasoline Used	68,409	77,576	87,971	99,759
11.	Total Fleet Operational Costs	628,771	751,776	738,396	802,636
12.	Vehicles Under Warranty	41	53	54	39
13.	Avg. Age Class 1 - 2 Vehicles	13	13	12	13
14.	Avg. Age Class 3 - 5 Vehicles	13	13	12	12
15.	Avg. Age Class 6 - 7 Vehicles	19	20	19	20
16.	Avg. Age Class 8 Vehicles	14	14	14	14

2026 GOALS

Organizational Development

Provide necessary training to Fleet Management staff to safely and efficiently complete all required maintenance and repairs.

Growth and Development

Establish industry techniques and methods to meet the demands of a growing fleet while reducing downtime and limiting the outsourcing of work. Add one technician position to address the technician deficit and start an insource program to perform service work for outside agencies.

City Lifestyle

Through scheduled service, provide a well-maintained fleet meeting the needs of the City staff in an attractive and efficient manner.

Citizen and Customer Service Focus

Maintain the highest level of service to all customers, internally and externally, in a prompt and courteous manner.

Innovation and Technology

Utilize the most current tools, diagnostic repair methods and techniques to properly maintain the City's fleet of vehicles and equipment.

Organizational Performance

Identify, track and evaluate the work performed within the division to determine patterns and develop procedures to operate in the most efficient and cost-effective manner.

2026 OBJECTIVES

1. Maintain our generator load bank testing program for all city generators.
2. Continue to provide educational training for employees for ASE, EVT, CDL, & CPM qualifications.
3. Continue to provide the necessary tools and equipment to continue our quality of service.
4. Maintain a fleet of vehicles through a scheduled lifecycle rotation.
5. Work toward organizing the new Fleet Management Facility.
6. Explore insourcing work from other cities.
7. Maintain all ASE & EVT certifications.
8. Continue to maintain our ASE Blue Seal of Excellence recognition.
9. Attain APWA accreditation by 2029.

2025 ACCOMPLISHMENTS

1. Maintained an aging fleet with limited funding and manpower.
2. Provided continuing education for Fleet technicians.
3. Renewed ASE Blue Seal of Excellence certification.
4. Continued the proper disposal of used oil and scrap metal by selling to appropriate vendors.
5. Received training on the fire apparatus for Emergency Vehicle Technician (EVT) status.
6. All Fleet technicians earned and maintained ASE and EVT certifications.
7. Maintained a Preventive Maintenance program to ensure a timely inspection of all vehicles & equipment.
8. Set up & organized the new Fleet Management Facility.

FUND 001
DEPT 19
DIVISION 01

FLEET MANAGEMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-1901-549.12-10	REGULAR SALARIES	326,087	351,086	372,917	6.22%
001-1901-549.14-10	OVERTIME	5,397	4,100	6,600	60.98%
001-1901-549.15-61	CELL PHONE ALLOWANCE	-	-	1,200	-%
001-1901-549.21-10	FICA / MED TAXES	23,636	25,428	27,306	7.39%
001-1901-549.22-20	FL STATE RETIREMENT	50,794	55,796	59,665	6.93%
001-1901-549.23-10	HEALTH INSURANCE	49,285	50,970	56,403	10.66%
001-1901-549.23-15	DENTAL INSURANCE	2,412	2,406	2,662	10.64%
001-1901-549.23-20	LIFE INSURANCE	1,812	1,974	2,117	7.24%
001-1901-549.23-21	SHORT-TERM DISABILITY	1,341	1,446	1,556	7.61%
001-1901-549.23-30	DEPENDENT HEALTH INSURANC	15,793	16,333	37,267	128.17%
001-1901-549.23-35	DEPENDENT DENTAL INSURANC	3,104	3,130	4,629	47.89%
001-1901-549.23-40	LONG TERM DISABILITY	832	904	971	7.41%
001-1901-549.23-45	VISION INSURANCE	62	360	559	55.28%
001-1901-549.24-10	WORKERS' COMPENSATION	10,450	6,421	6,600	2.79%
* SALARIES AND BENEFITS		491,005	520,354	580,452	11.55%
OPERATING EXPENDITURES					
001-1901-549.34-10	CONTRACTUAL SERVICES	12,579	15,849	27,770	75.22%
001-1901-549.40-10	TRAVEL & PER DIEM	2,951	8,407	6,200	(26.25%)
001-1901-549.41-10	TELEPHONE	3,175	3,360	3,360	-%
001-1901-549.41-30	POSTAGE	43	270	270	-%
001-1901-549.45-10	LIABILITY	21,958	18,870	20,568	9.00%
001-1901-549.46-15	EQUIPMENT	-	1,300	2,400	84.62%
001-1901-549.46-30	VEHICLE	48,107	53,502	62,450	16.72%
001-1901-549.46-32	FLEET CLEANING PROGRAM	1,400	1,400	1,400	-%
001-1901-549.46-33	RTV UTILITY VEHICLES	2,806	700	5,000	614.29%
001-1901-549.46-35	MOWER	1,186	1,821	8,500	366.78%
001-1901-549.46-37	MARINE VESSEL	743	3,000	2,500	(16.67%)
001-1901-549.47-10	PRINTING & BINDING	-	150	150	-%
001-1901-549.49-10	ADVERTISING	-	3,053	-	(100.00%)
001-1901-549.51-10	OFFICE SUPPLIES	380	300	300	-%
001-1901-549.52-10	OPERATING SUPPLIES	41,854	36,400	36,400	-%
001-1901-549.52-11	DURABLE GOODS	33,888	5,299	3,000	(43.39%)
001-1901-549.52-15	FUEL COSTS	5,683	8,942	8,942	-%
001-1901-549.52-25	UNIFORMS	3,635	4,600	5,000	8.70%
001-1901-549.52-38	TIRES	10,574	13,400	14,000	4.48%
001-1901-549.52-89	DISASTER RECOVERY	169	-	-	-%
001-1901-549.54-10	BKS, PUB, SUB, MEM, LIB	50	1,100	1,275	15.91%
* OPERATING EXPENDITURES		191,181	181,723	209,485	15.28%
CAPITAL EXPENDITURES					
001-1901-549.62-20	BUILDINGS	-	33,594	-	(100.00%)
001-1901-549.64-10	EQUIP - REPLACEMENT	18,706	8,000	-	(100.00%)
001-1901-549.64-15	EQUIP - NEW	12,496	-	-	-%
* CAPITAL EXPENDITURES		31,202	41,594	-	(100.00%)
TOTAL FLEET MAINTENANCE		**713,388**	**743,671**	**789,937**	**6.22%**

FUND 001
DEPT 19
DIVISION 01

FLEET MANAGEMENT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1901-549.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	372,917	372,917
001-1901-549.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	6,600	6,600
001-1901-549.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	1,200	1,200
001-1901-549.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	27,306	27,306
001-1901-549.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	59,665	59,665
001-1901-549.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	56,403	56,403
001-1901-549.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,662	2,662
001-1901-549.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,117	2,117
001-1901-549.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,556	1,556
001-1901-549.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	37,267	37,267
001-1901-549.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	4,629	4,629
001-1901-549.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	971	971
001-1901-549.23-45	VISION INSURANCE	VISION INSURANCE	559	559
001-1901-549.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	6,600	6,600
001-1901-549.34-10	CONTRACTUAL SERVICES	GENERATORS - CITY WIDE (44 TOTAL) LOAD BANK TEST		
		WASTE WATER 24 STATIONARY GENERATORS	12,780	27,770
		WATER DEPT 5 STATIONARY GENERATORS	3,050	-
		WASTE WATER 8 PORTABLE GENERATORS	4,550	-
		UTILITY ADMINISTRATION 1 STATIONARY GENERATOR	550	-
		PUBLIC WORKS 1 STATIONARY GENERATOR	550	-
		PUBLIC SAFETY BUILDING 1 STATIONARY GENERATOR	1,340	-
		PAVILION 1 STATIONARY GENERATOR	700	-
		FIRE DEPT 2 STATIONARY GENERATORS	1,100	-
		COPIER/PRINTER/SCANNING SYSTEM RENTAL	2,600	-
		CITY HALL 1 STATIONARY GENERATOR	550	-
001-1901-549.40-10	TRAVEL & PER DIEM	NAFA CONFERENCE FOR FLEET MANAGER	2,500	6,200

FUND 001
DEPT 19
DIVISION 01

FLEET MANAGEMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		SPECIALIZED FIRE APPARATUS TRAINING 2 TECHS @ $850	1,700	-
		GENERATOR TRAINING	900	-
		FLAGFA CONFERENCE FOR FLEET MGR. AND SUPERVISOR	100	-
		CPM TRAINING FOR SHOP FOREMAN	1,000	-
001-1901-549.41-10	TELEPHONE	DOMS FAX	360	3,360
		CELLPHONE SERVICE	3,000	-
001-1901-549.41-30	POSTAGE	CORRESPONDENCE TO VENDORS, RETURN PARTS AS NEEDED	270	270
001-1901-549.45-10	LIABILITY	LIABILITY INSURANCE	20,568	20,568
001-1901-549.46-15	EQUIPMENT	ANNUAL LIFT INSPECTIONS/CERTIFICATIONS - 5 LIFTS	2,400	2,400
001-1901-549.46-30	VEHICLE	VEHICLE EMERGENCY/SAFETY LIGHTING	3,700	62,450
		REPAIRS TO GENERAL FUND VEHICLES (NOT INCLUDING UTILITY, FIRE)	58,000	-
		BUCKET TRUCK ANNUAL INSPECTION (OSHA REQUIRED)	750	-
001-1901-549.46-32	FLEET CLEANING PROGRAM	100 CAR WASH PASSES FOR PUBLIC WORKS & UNASSIGNED ADMIN VEHICLES	1,400	1,400
001-1901-549.46-33	RTV UTILITY VEHICLES	RTV REPAIRS (BATTERIES, TIRES, MISC.REPAIR)	2,900	5,000
		GOLF CART REPAIRS (BATTERIES, TIRES, MISC.REPAIR)	2,100	-
001-1901-549.46-35	MOWER	REPAIR/MAINTENANCE OF LAWN EQUIPMENT	4,000	8,500
		TIRES FOR MOWERS AND EQUIPMENT	1,500	-
		REPLACEMENT MOWER DECKS (1 @ $3,000/EA)	3,000	-
001-1901-549.46-37	MARINE VESSEL	ANNUAL PREVENTIVE MAINTENANCE - FIRE DEPT. VESSEL	500	2,500
		ANNUAL PREVENTIVE MAINTENANCE - STORMWATER BARGE	500	-
		ANNUAL PREVENTIVE MAINTENANCE - STORMWATER AIRBOAT	500	-
		ANNUAL PREVENTIVE MAINTENANCE - 2 POLICE VESSEL	500	-
		ANNUAL PREVENTIVE MAINTENANCE - 2 ECONOMIC DEVELOP MENT VESSEL	500	-
001-1901-549.47-10	PRINTING & BINDING	BUSINESS CARDS AND MISC FORMS AS NEEDED	150	150
001-1901-549.49-10	ADVERTISING	NO AMOUNT BUDGETED	-	-
001-1901-549.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES AS NEEDED PENS, FOLDERS, LABELS, STAPLES, ETC	300	300

FUND 001
DEPT 19
DIVISION 01

FLEET MANAGEMENT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-1901-549.52-10	OPERATING SUPPLIES	HARDWARE, HAND TOOLS, CELL PHONE REPLACEMENT		
		COPY PAPER, HAND SOAP, PRINTER INK CART, ETC	4,800	36,400
		UNIFORM CHARGES FOR SHOP TOWELS, FENDER COVERS	2,800	-
		MITCHELL ONE, CUMMINS, FORD, JOHN DEERE		
		SOFTWARE UPDATES-REQUIRED ANNUALLY	10,500	-
		HYDRAULIC OIL	2,500	-
		DIESEL EXHAUST FLUID USED BY THE FOLLOWING		
		DEPTS SOLID WASTE 62% FIRE 15%, STORM WATER 13%,		
		WASTEWATER 9% WATER 1%	3,400	-
		5/30 OIL FOR ALL OTHER CITY VEHICLES	2,900	-
		15/40 DIESEL OIL FOR HEAVY TRUCKS & GENERATORS	9,500	-
001-1901-549.52-11	DURABLE GOODS	PURCHASE/REPLACE SPECIALTY TOOLS AND		
		EQUIPMENT AS NEEDED	3,000	3,000
001-1901-549.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	8,942	8,942
001-1901-549.52-25	UNIFORMS	UNIFORM RENTAL FOR FLEET EMPLOYEES	3,000	5,000
		ONE CITY SHIRT W/NAME FOR EA EMPLOYEE 5 @ $40 EA	200	-
		CITY SWEATSHIRTS FOR EACH EMPLOYEE 5 @ $38 EA	190	-
		CITY SHIRTS FOR MANAGER W/NAME & LOGO 5 @ $40 EA	200	-
		CAPS W/CITY LOGO FOR EMPLOYEES (20 @ $15 EA)	300	-
		BOOTS FOR FLEET EMPLOYEES 5 @ $200/EA	1,000	-
		ASE PATCHES FOR UNIFORM SHIRTS	110	-
001-1901-549.52-38	TIRES	TIRES FOR POLICE VEHICLES	10,000	14,000
		TIRES FOR ALL OTHER GENERAL FUND VEHICLES	4,000	-
001-1901-549.52-89	DISASTER RECOVERY	NO AMOUNT BUDGETED	-	-
001-1901-549.54-10	BKS, PUB, SUB, MEM, LIB	SPECIALIZED MANUALS FOR EQUIPMENT THAT IS NOT		
		ON MITCHELL ONE & CUMMINS DIAGNOSTIC SYSTEMS.	450	1,275
		MEMBERSHIP DUES NAFA NATIONAL ASSOCIATION OF		
		FLEET ADMINISTRATORS	600	-
		MEMBERSHIP DUES FLAGFA FLORIDA ASSOC OF GOV T		
		FLEET ADMINISTRATORS	50	-
		MEMBERSHIP DUES AMERICAN PUBLIC WORKS		
		ASSOCIATION	175	-
001-1901-549.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-
001-1901-549.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-1901-549.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-

TAVARES

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Police Department

Police Department

Department 21

Police Chief
Sarah Coursey

Code Enforcement Officer
1 FT

Captain of Administration
1 FT

- **Administrative Coordinator**
  1 FT
- **Records Coordinator**
  1 FT
- **Records Assistant**
  1 FT

Captain of Investigations
1 FT

- **Police Investigator**
  2 FT
- **Evidence Technician**
  1 FT
  1 PT

Captain of Patrol
1 FT

- **Lieutenant**
  1 FT
- **Sergeant**
  4 FT
- **Police Corporal**
  4 FT
- **Police Officer**
  20 FT
  2 PT

Captain of Operations
1 FT

- **School Crossing Guard**
  1 PT

Position Summary

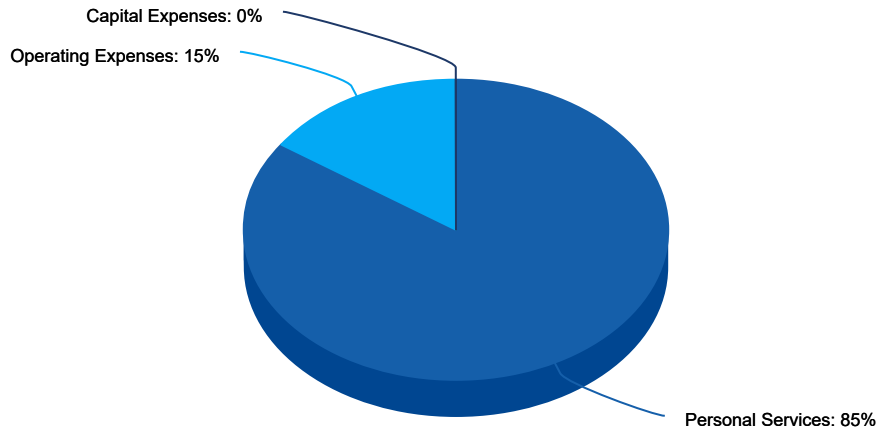
	Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
	Full Time:				
1	Administrative Coordinator	10003	1	1	1
	Captain	10013	3	3	4
	Chief	10001	1	1	1
1	Code Enf. Officer/Civilian	3005	1	1	1
	Corporal	10008	4	4	4
	Evidence Technician	21020	1	1	1
	Investigator	10005	3	3	2
	Lieutenant	10002	0	0	1
	Lieutenant of Investigations CID/Street Crimes	21019	1	1	0
	Police Officer	10007	16	18	20
	Records Assistant	21013	0	1	1
	Records Coordinator	21018	1	1	1
	Sergeant	21012	4	4	4
	No. of Full Time		36	39	41
	Part Time:				
	Evidence Technician	21020	0	0	1
	Reserve Officers	21014	2	2	2
	School Crossing Guard	10012	1	1	1
	No. of Part Time:		3	3	4
	Total No. of Positions:		**39**	**42**	**45**
	Total FTEs:		**37.5**	**40.5**	**43.0**
	Total No. of Sworn Officers:		**31**	**33**	**35**
	Total No. of Sworn Officers P/T:		**2**	**2**	**2**

Notes:
1. Admin Lt allocated 100% to Division 2101.
1. Code Enforcement allocated 100% to 2103

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Police Services-2101				
Personal Services	4,453,840	5,220,778	**5,539,933**	6.11%
Operating Expenses	882,972	912,381	**998,783**	9.47%
Capital Expenses	385	194,759	**2,000**	(98.97%)
Total Police Services	5,337,197	6,327,918	**6,540,716**	3.36%
Code Enforcement-2103				
Personal Services	86,949	91,152	**97,350**	6.80%
Operating Expenses	23,873	24,680	**24,535**	(0.59%)
Total Code Enforcement	110,822	115,832	**121,885**	5.23%
Grand Total Police	**$5,448,019**	**$6,443,750**	**$6,662,601**	**3.40%**
Category Summary				
Personal Services	4,540,789	5,311,930	**5,637,283**	6.12%
Operating Expenses	906,845	937,061	**1,023,318**	9.21%
Capital Expenses	385	194,759	**2,000**	(98.97%)
Grand Total Police	**$5,448,019**	**$6,443,750**	**$6,662,601**	**3.40%**
Percentage of Fund Budget	**22.26%**	**21.57%**	**22.34%**	

2026 APPROPRIATIONS



POLICE - 2101

DEPARTMENT MISSION

The mission of the Tavares Police Department is to work in partnership with the community, protect life and property, solve neighborhood problems and enhance the quality of life in our City.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Tavares Police Department is a Florida accredited full service law enforcement agency that provides police services to all residents and visitors of the City. These services include uniform road patrol, criminal investigations, traffic homicide unit, marine unit, community resources and special response team.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Calls for Police Service	16,746	18,086	17,159	20,000
2.	FBI Part I Crimes*	132	135	138	142

* Murder, Robbery, Burglary, Theft, Kidnapping, Sex Offenses, Arson, etc.

2026 GOALS

Organizational Development

To attract and retain a competent, cohesive and diverse work force through training, motivation, benefits and proper representation. This work force will provide effective and efficient services for all of the community.

Growth and Development

To create an environment with minimized crime impact, enhance the citizens' confidence and the perception of crime and through law enforcement ensure the quality of life.

City Lifestyle

To foster a progressive quality of life that promotes safety, business creation, community events, recreational and sporting activities for citizens while maintaining City traditions and values.

Citizen and Customer Service Focus

To provide responsive and prompt customer service for the preservation of safety to our residents.

Innovation and Technology

To utilize technology as a driver to foster innovation in the delivery of high quality governmental services in an efficient and economical manner, and to provide an efficient means and method of insuring timely and relevant information to aid our mission.

Organizational Performance

To ensure that organizational design is consistent with efficient delivery of service

2026 OBJECTIVES

1. Enhance the criminal investigations division.
2. Add positions for efficiency.
3. Implementation of a patrolling marine unit during peak boating hours.
4. Enhance police reporting model.

2025 ACCOMPLISHMENTS

1. Increased Recruitment and Retention Efforts
2. Added a position for records efficiency

3. Increased the Marine unit by acquiring another boat
4. Implementation of the Axon program

FUND 001
DEPT 21
DIVISION 01

POLICE SERVICES EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-2101-521.12-10	REGULAR SALARIES	2,219,524	2,716,671	2,913,705	7.25%
001-2101-521.14-10	OVERTIME	317,515	226,800	226,800	-%
001-2101-521.14-20	OVERTIME - OFF DUTY	2,167	-	-	-%
001-2101-521.15-30	INCENTIVE	21,709	17,279	21,838	26.38%
001-2101-521.15-61	CELL PHONE ALLOWANCE	7,263	6,600	12,601	90.92%
001-2101-521.21-10	FICA / MED TAXES	173,800	206,905	220,277	6.46%
001-2101-521.22-10	RETIREMENT	778,619	809,107	748,061	(7.54%)
001-2101-521.22-20	FL STATE RETIREMENT	327,638	483,724	595,524	23.11%
001-2101-521.23-10	HEALTH INSURANCE	258,239	333,625	351,869	5.47%
001-2101-521.23-15	DENTAL INSURANCE	13,995	16,621	17,062	2.65%
001-2101-521.23-20	LIFE INSURANCE	11,374	14,740	15,766	6.96%
001-2101-521.23-21	SHORT-TERM DISABILITY	8,217	11,274	11,847	5.08%
001-2101-521.23-30	DEPENDENT HEALTH INSURANC	199,476	282,705	302,992	7.18%
001-2101-521.23-35	DEPENDENT DENTAL INSURANC	14,104	17,459	21,918	25.54%
001-2101-521.23-40	LONG TERM DISABILITY	5,203	7,319	7,807	6.67%
001-2101-521.23-45	VISION INSURANCE	328	2,203	2,711	23.06%
001-2101-521.24-10	WORKERS' COMPENSATION	94,669	67,746	69,155	2.08%
* SALARIES AND BENEFITS		4,453,840	5,220,778	5,539,933	6.11%
OPERATING EXPENDITURES					
001-2101-521.31-25	PSYCHOLOGICAL TEST & POLY	3,447	8,000	8,000	-%
001-2101-521.34-10	CONTRACTUAL SERVICES	79,637	85,140	119,825	40.74%
001-2101-521.34-20	CONTRACT SERV - SO/911	199,874	243,552	255,730	5.00%
001-2101-521.40-10	TRAVEL & PER DIEM	48,282	43,860	46,750	6.59%
001-2101-521.41-10	TELEPHONE	12,957	12,100	13,500	11.57%
001-2101-521.41-20	OTHER COMMUNICATION	9,304	20,467	38,000	85.66%
001-2101-521.41-30	POSTAGE	878	1,600	1,000	(37.50%)
001-2101-521.43-10	ELECTRIC, WATER, GAS	99,185	113,341	112,724	(0.54%)
001-2101-521.45-10	LIABILITY	153,769	129,510	141,166	9.00%
001-2101-521.46-10	BUILDING	-	750	-	(100.00%)
001-2101-521.46-15	EQUIPMENT	6,815	5,000	-	(100.00%)
001-2101-521.46-17	INSURANCE RECOVERY	14,146	1,417	-	(100.00%)
001-2101-521.47-10	PRINTING & BINDING	-	600	630	5.00%
001-2101-521.51-10	OFFICE SUPPLIES	2,805	3,500	3,675	5.00%
001-2101-521.52-10	OPERATING SUPPLIES	57,802	55,885	60,900	8.97%
001-2101-521.52-11	DURABLE GOODS	7,914	17,236	-	(100.00%)
001-2101-521.52-15	FUEL COSTS	110,398	90,480	108,383	19.79%
001-2101-521.52-25	UNIFORMS	51,160	50,064	58,000	15.85%
001-2101-521.52-35	FIRE ARM SUPPLIES	8,463	8,400	9,250	10.12%
001-2101-521.52-39	ACCREDITATION COSTS	825	3,500	3,500	-%
001-2101-521.52-40	INVESTIGATION FUNDS	4,308	3,479	7,000	101.21%
001-2101-521.54-10	BKS, PUB, SUB, MEM, LIB	3,474	3,500	3,750	7.14%
001-2101-521.59-45	COMMUNITY SERVICE	7,529	11,000	7,000	(36.36%)
* OPERATING EXPENDITURES		882,972	912,381	998,783	9.47%
CAPITAL EXPENDITURES					
001-2101-521.64-10	EQUIP - REPLACEMENT	-	6,213	-	(100.00%)
001-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	-	183,375	-	(100.00%)

FUND	**001**
DEPT	**21**
DIVISION	**01**

POLICE SERVICES EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
001-2101-521.64-14	EQUIP - NEW COMPUTERS	-	4,171	-	(100.00%)
001-2101-521.64-15	EQUIP - NEW	385	-	-	-%
001-2101-521.64-16	POLICE DEPT FIREARMS	-	1,000	2,000	100.00%
* CAPITAL EXPENDITURES		385	194,759	2,000	(98.97%)
TOTAL POLICE SERVICES		**5,337,197**	**6,327,918**	**6,540,716**	**3.36%**

FUND 001
DEPT 21
DIVISION 01

POLICE SERVICES EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2101-521.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	2,913,705	2,913,705
001-2101-521.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	226,800	226,800
001-2101-521.14-20	OVERTIME - OFF DUTY	NO AMOUNT BUDGETED	-	-
001-2101-521.15-30	INCENTIVE	INCENTIVE	21,838	21,838
001-2101-521.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	12,601	12,601
001-2101-521.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	220,277	220,277
001-2101-521.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	748,061	748,061
001-2101-521.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	595,524	595,524
001-2101-521.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	351,869	351,869
001-2101-521.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	17,062	17,062
001-2101-521.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	15,766	15,766
001-2101-521.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	11,847	11,847
001-2101-521.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	302,992	302,992
001-2101-521.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	21,918	21,918
001-2101-521.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	7,807	7,807
001-2101-521.23-45	VISION INSURANCE	VISION INSURANCE	2,711	2,711
001-2101-521.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	69,155	69,155
001-2101-521.31-25	PSYCHOLOGICAL TEST & POLY	TWO NEW OFFICERS AND TWO OFFICERS TO BE FILLED	8,000	8,000

FUND	**001**
DEPT	**21**
DIVISION	**01**

POLICE SERVICES EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2101-521.34-10	CONTRACTUAL SERVICES	LAKE COUNTY RADIO MAINTENANCE	13,575	119,825
		SPILLMAN TECH	30,850	-
		SPILLMAN MOU	5,000	-
		POWER STANDARD	2,800	-
		POWER DMS	2,800	-
		POLICE REPORT WRITING	30,000	-
		MAGNET SOFTWARE	6,000	-
		LAW ENF DATA SHARING FINDER	3,500	-
		COPIER RECORDS	2,800	-
		COPIER RD PATROL	3,000	-
		COPIER CID	2,500	-
		COPIER ADMIN	4,000	-
		AXON PRO LICENSE ADDITIONAL 5	13,000	-
001-2101-521.34-20	CONTRACT SERV - SO/911	911 DISPATCH SERVICES	255,730	255,730
001-2101-521.40-10	TRAVEL & PER DIEM	TRAVEL PER DIEM	46,750	46,750
001-2101-521.41-10	TELEPHONE	COMMUNICATION	13,500	13,500
001-2101-521.41-20	OTHER COMMUNICATION	OTHER COMMUNICATION	38,000	38,000
001-2101-521.41-30	POSTAGE	COMMUNICATION AND FREIGHT	1,000	1,000
001-2101-521.43-10	ELECTRIC, WATER, GAS	WATER	8,313	112,724
		GAS	962	-
		ELECTRIC	103,449	-
001-2101-521.45-10	LIABILITY	LIABILITY INSURANCE	141,166	141,166
001-2101-521.46-10	BUILDING	NO AMOUNT BUDGETED	-	-
001-2101-521.46-15	EQUIPMENT	NO AMOUNT BUDGETED	-	-
001-2101-521.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
001-2101-521.47-10	PRINTING & BINDING	PRINTING AND BINDING	630	630
001-2101-521.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	3,675	3,675
001-2101-521.52-10	OPERATING SUPPLIES	SPEEDOMETER CERTS	2,300	60,900
		WELLNESS/LIVE SCAN	18,000	-
		RADAR/LIDAR CERTS	4,350	-
		OPERATING SUPPLIES FOR TWO K9 UNITS	17,500	-
		GENERAL OPERATING SUPPLIES	16,950	-
		EMPLOYEE APPRECIATIN	1,000	-
		CONFIDENTIAL TAGS	800	-

FUND 001
DEPT 21
DIVISION 01

POLICE SERVICES EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2101-521.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
001-2101-521.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	108,383	108,383
001-2101-521.52-25	UNIFORMS	UNIFORMS AND ECCESSORIES	37,500	58,000
		TACTICAL HELMETS	7,000	-
		BODY ARMOR	13,500	-
001-2101-521.52-35	FIRE ARM SUPPLIES	PRACTICE/DUTY AMMO	5,500	9,250
		TARGETS	750	-
		OPTICS FOR NEW HIRES	3,000	-
001-2101-521.52-39	ACCREDITATION COSTS	ACCREDITATION COSTS	3,500	3,500
001-2101-521.52-40	INVESTIGATION FUNDS	SUPPLIES FOR INVESTIGATIONS	7,000	7,000
001-2101-521.54-10	BKS, PUB, SUB, MEM, LIB	BKS, PUB, SUB, MEM, LIB	2,750	3,750
		YMCA BOARD MEMBER DUES	1,000	-
001-2101-521.59-45	COMMUNITY SERVICE	MISC COMMUNITY SERVICE PROGRAM COST	2,000	7,000
		CITIZENS POLICE ACADAMY	5,000	-
001-2101-521.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-2101-521.64-14	EQUIP - NEW COMPUTERS	NO AMOUNT BUDGETED	-	-
001-2101-521.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
001-2101-521.64-16	POLICE DEPT FIREARMS	FIRE ARMS	2,000	2,000

FUND	**001**
DEPT	**21**
DIVISION	**03**

CODE ENFORCEMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-2103-521.12-10	REGULAR SALARIES	65,063	69,985	73,485	5.00%
001-2103-521.14-10	OVERTIME	1,369	312	312	-%
001-2103-521.21-10	FICA / MED TAXES	4,782	5,059	5,326	5.28%
001-2103-521.22-10	RETIREMENT	3,986	4,199	6,099	45.25%
001-2103-521.22-20	FL STATE RETIREMENT	-	43	45	4.65%
001-2103-521.23-10	HEALTH INSURANCE	8,961	9,267	9,640	4.03%
001-2103-521.23-15	DENTAL INSURANCE	438	437	455	4.12%
001-2103-521.23-20	LIFE INSURANCE	369	398	420	5.53%
001-2103-521.23-21	SHORT-TERM DISABILITY	275	299	316	5.69%
001-2103-521.23-40	LONG TERM DISABILITY	168	183	193	5.46%
001-2103-521.23-45	VISION INSURANCE	-	-	85	-%
001-2103-521.24-10	WORKERS' COMPENSATION	1,538	970	974	0.41%
* SALARIES AND BENEFITS		86,949	91,152	97,350	6.80%
OPERATING EXPENDITURES					
001-2103-521.32-30	CODE ENF-SPECIAL MASTER	5,450	7,000	7,000	-%
001-2103-521.34-10	CONTRACTUAL SERVICES	7,942	7,730	2,875	(62.81%)
001-2103-521.40-10	TRAVEL & PER DIEM	609	-	1,250	-%
001-2103-521.41-10	TELEPHONE	-	-	600	-%
001-2103-521.41-30	POSTAGE	2,659	3,250	3,250	-%
001-2103-521.45-10	LIABILITY	3,792	3,259	3,552	8.99%
001-2103-521.51-10	OFFICE SUPPLIES	248	-	500	-%
001-2103-521.52-10	OPERATING SUPPLIES	90	500	500	-%
001-2103-521.52-11	DURABLE GOODS	1,193	-	-	-%
001-2103-521.52-15	FUEL COSTS	1,613	2,106	2,258	7.22%
001-2103-521.52-25	UNIFORMS	277	500	500	-%
001-2103-521.54-10	BKS, PUB, SUB, MEM, LIB	-	335	250	(25.37%)
001-2103-521.59-35	ABATEMENT PROCEEDINGS	-	-	2,000	-%
* OPERATING EXPENDITURES		23,873	24,680	24,535	(0.59%)
TOTAL CODE ENFORCEMENT		**110,822**	**115,832**	**121,885**	**5.23%**

FUND 001
DEPT 21
DIVISION 03

CODE ENFORCEMENT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2103-521.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	73,485	73,485
001-2103-521.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	312	312
001-2103-521.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	5,326	5,326
001-2103-521.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	6,099	6,099
001-2103-521.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	45	45
001-2103-521.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	9,640	9,640
001-2103-521.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	455	455
001-2103-521.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	420	420
001-2103-521.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	316	316
001-2103-521.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	193	193
001-2103-521.23-45	VISION INSURANCE	VISION INSURANCE	85	85
001-2103-521.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	974	974
001-2103-521.32-30	CODE ENF-SPECIAL MASTER	CODE ENF-SPECIAL MASTER	7,000	7,000
001-2103-521.34-10	CONTRACTUAL SERVICES	CENTRAL SQUARE ANNUAL ACCESS FEE	2,875	2,875
001-2103-521.40-10	TRAVEL & PER DIEM	TRAVEL AND PER DIEM	1,250	1,250
001-2103-521.41-10	TELEPHONE	CELLPHONE	600	600
001-2103-521.41-30	POSTAGE	POSTAGE AND SHIPPING	3,250	3,250
001-2103-521.45-10	LIABILITY	LIABILITY INSURANCE	3,552	3,552
001-2103-521.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	500	500
001-2103-521.52-10	OPERATING SUPPLIES	OPERATING SUPPLIES	500	500
001-2103-521.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-

FUND 001
DEPT 21
DIVISION 03

CODE ENFORCEMENT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2103-521.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	2,258	2,258
001-2103-521.52-25	UNIFORMS	UNIFORMS	500	500
001-2103-521.54-10	BKS, PUB, SUB, MEM, LIB	BOKS, PUB, SUB, MEM, LIB	250	250
001-2103-521.59-35	ABATEMENT PROCEEDINGS	ABATEMENT PROCEEDINGS	2,000	2,000

Fire Department

Fire Department

Department 22

Fire Chief
Richard Keith
1 FT

Administrative Officer
1 FT

Fire/Rescue - ALS
2201 - 2202

Battalion Chief
3 FT

Fire Division Chief
1 FT

Lieutenant
6 FT

Fire Inspector
1 FT

Engineer
2 FT

Engineer/Paramedic
4 FT

Firefighter/Paramedic
10 FT

Firefighter/EMT
5 FT

Position Summary

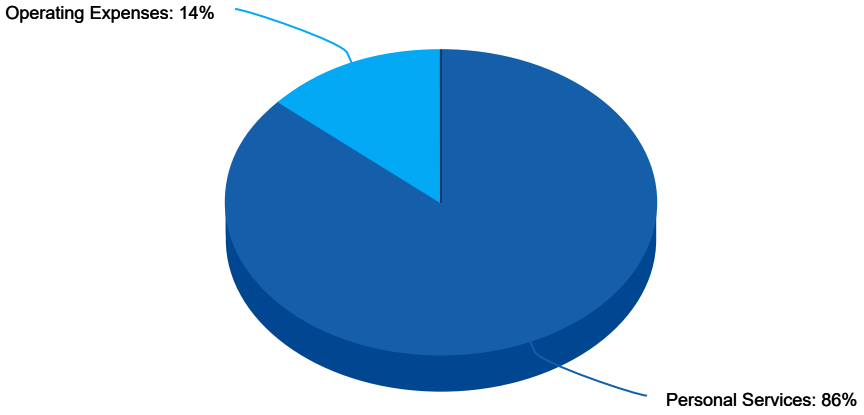
Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
Administrative Officer	11013	1	1	1
Battalion Chief	11008	3	3	3
Chief	11001	1	1	1
Engineer	11005	4	4	2
Engineer/Paramedic	22012	2	2	4
Fire Captain	11007	1	1	0
Fire Division Chief	22015	0	0	1
Fire Inspector	11006	0	1	1
Firefighter/Paramedic	11009	8	11	10
Firefighters/EMT	11004	1	1	5
Lieutenant	11003	6	6	6
No. of Full Time		27	31	34
Total No. of Positions:		**27**	**31**	**34**
Total FTEs:		**27**	**31**	**34**

Firefighter/Paramedics allocated 78% Fire Suppression (2201) and 28% ALS (2202)

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Fire Suppression-2201				
Personal Services	2,986,755	3,485,498	**3,817,429**	9.52%
Operating Expenses	478,506	601,127	**669,178**	11.32%
Capital Expenses	930,000	29,133	**-**	(100.00%)
Total Fire Suppression	4,395,261	4,115,758	**4,486,607**	9.01%
ALS-2202				
Personal Services	365,315	515,731	**523,291**	1.47%
Operating Expenses	14,674	13,050	**11,400**	(12.64%)
Total ALS	379,989	528,781	**534,691**	1.12%
Grand Total Fire	**$4,775,250**	**$4,644,539**	**$5,021,298**	**8.11%**
Percentage of Fund Budget	**19.51%**	**15.55%**	**16.83%**	

2026 APPROPRIATIONS



FIRE - 2201

DEPARTMENT MISSION

The City of Tavares Fire Department will strive to use our resources efficiently to deliver fire protection and deliver the highest standard of care to those in need. We will strive to be compassionate, courteous and professional at all times. We will always go beyond the call of duty to provide service to the citizens and visitors of Tavares. Our Core Values: Fire Protection Services and Life Safety Services with integrity, with pride, with service above self, with excellence in all we do. Our Goal: Everyone goes home!

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The City of Tavares Fire Department consists of thirty-one members of which twenty-seven members are 24-hour "shift" personnel (firefighters, engineers, lieutenants, and division chiefs). The rest of the Department is composed of one division chief, one fire inspector, one administrative officer, and one fire chief. All shift and administrative personnel are fully qualified to handle all necessary functions in the context of public safety as described in the appropriate job descriptions.

Last year, the City of Tavares Fire Department responded to record call volume of 5,711 incidents. Of this number, approximately 70% of the department's responses are medical in nature. In addition to emergency calls, department personnel conducted 859 safety inspections, 52 occupational license inspection, 92 plan reviews and 19 new construction inspections. TFD provided public safety education programs to all age groups, and professional development through training are important activities that the fire department manages. In addition, Tavares Fire Department has two car seat certified technicians in the tri-city area providing car seat inspections. A high degree of customer service is important to this department. Our various activities attempt to meet or exceed the standards of the National Fire Protection Association (NFPA), Insurance Service Organization (ISO), and the State of Florida.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Emergency Responses (total)	5,206	5,711	6,200	6,700
	Fire/False Alarm Responses	244	269	285	325
	Medical Responses	3,685	3,738	3,900	4,100
	Good Intent/Other	1,277	1,654	1,900	2,200
2.	Occupational/Fire Safety Inspections	981	1,114	1,200	1,400
3.	Fire Hydrant Testing	825	900	950	1,000
4.	Training Hours Completed	4,184	7,564	8,512	9,660

2026 GOALS

Organizational Development

Provide continuing education and training to department personnel.

Growth and Development

Grow and develop the fire department to meet and exceed customer needs and expectations.

City Lifestyle

Efficient and effective use of code compliance inspections and public education to reduce the dollar amount of losses associated with fire within the City of Tavares.

Citizen and Customer Service Focus

Provide fast, friendly, efficient and accurate customer service, exceeding customer's expectations.

Innovation and Technology

Use innovation and technological advances to increase the effectiveness and efficiency of the services provided by the City of Tavares Fire Department.

Organizational Performance

Develop a fire department where highly trained and educated fire service professionals provide expeditious, effective and courteous service.

2026 OBJECTIVES

1. Maintain a high level of training hours for FY2026 for water rescue exercises, live fire training, brush truck, hazmat, and bailout training to include surrounding Fire Departments.
2. Continue to provide full Advanced Life Support medical services at both stations. This has created a revenue source for the fire department.
3. Maintain standards or higher to maintain current Insurance Service Office rating of 3 for public protection class.
4. Complete at least one fire code compliance inspection for each inspectable business each year.
5. Tavares Elementary, Middle, and High schools each receive at least one visit from Tavares Fire Department units.
6. Tavares Elementary School's 3rd grade classes receive a full fire prevention program in October.
7. At least one grant proposal will be produced by the City of Tavares Fire Department for new technology initiatives.
8. Meet or exceed the National Fire Protection Association's (NFPA) standards for response times.
9. Fire Department will continue help mitigate firefighters' exposure to contaminants that could cause cancer.

2025 ACCOMPLISHMENTS

1. Fire Department continues responding outside city limits under the County ISBA / Closest-Unit Response agreement. The "closest-unit response" partnership with the County resulted in a net revenue of $2,050.00 for FY24 to the City of Tavares, for responses into County areas and to County-owned buildings within Tavares city limits.
2. Fire Department held a pinning ceremony for new hires.
3. The Fire Department has continued using the ESO software for medical and fire incident report writing. This is the same program that is utilized by surrounding fire departments and Lake EMS. The Fire Department has expanded its use of ESO to include the fire safety inspections and hydrant capabilities available within the system.
4. Fire Prevention has been able to streamline inspections for business owners by using a tablet in the field with the ability to provide the business owner with an inspection report as it is emailed on the spot.
5. Tavares City Council authorized Tavares Fire Department to fund two projects with American Rescue Plan Act (ARPA) funds:
   Project #1: Replacing the 1998 Fire Rescue boat. The Fire Department purchased a new boat with $40,000 of APRA funds. The new boat is in service and has already been used numerous times.
   Project #2: Providing air quality improvements at Tavares Fire Station 29. ARPA funds have been authorized to construct a hard ceiling at Fire Station 29 in the apparatus bay, augmenting and improving the diesel exhaust system that was provided through a separate federal grant program. This project includes additional facility improvements, such as changing lighting from incandescent bulbs to LED and adding air curtain containment at 2 doors separating the apparatus bay from interior living spaces. The Station-29 project is on-going with a final completion anticipated for mid-July 2023. Both projects have been successfully completed.
6. Fire Department is actively pursuing Staffing For Adequate Fire and Emergency Response (SAFER) for three additional firefighters through Federal Emergency Management Agency (FEMA).
7. Fire Prevention besides conducting 1,025 various types of inspection, also conducted 142 plan reviews, 51 community services, 7 child car seats checks, 21 classes/demonstrations, and responded to 25 emergency incidents.
8. Tavares Fire Department received the E-One Typhoon 75' ladder truck in June 2024. Fire Department personnel have been outfitting and training with this new truck prior to it going into service.
9. The Fire Chief serves as the Chair for the Board of Directors for Lake Technical College.

FUND 001
DEPT 22
DIVISION 01

FIRE SUPPRESSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-2201-522.12-10	REGULAR SALARIES	1,493,586	1,928,265	2,165,296	12.29%
001-2201-522.14-10	OVERTIME	225,737	137,730	137,730	-%
001-2201-522.15-30	INCENTIVE	9,618	8,760	11,400	30.14%
001-2201-522.15-61	CELL PHONE ALLOWANCE	218	-	-	-%
001-2201-522.21-10	FICA / MED TAXES	143,990	147,477	163,419	10.81%
001-2201-522.22-10	RETIREMENT	394,668	376,498	407,983	8.36%
001-2201-522.22-20	FL STATE RETIREMENT	152,069	220,251	263,976	19.85%
001-2201-522.23-10	HEALTH INSURANCE	205,915	247,605	260,258	5.11%
001-2201-522.23-15	DENTAL INSURANCE	10,468	12,124	12,284	1.32%
001-2201-522.23-20	LIFE INSURANCE	8,960	10,618	11,439	7.73%
001-2201-522.23-21	SHORT-TERM DISABILITY	6,571	8,134	8,473	4.17%
001-2201-522.23-30	DEPENDENT HEALTH INSURANC	226,534	301,594	286,718	(4.93%)
001-2201-522.23-35	DEPENDENT DENTAL INSURANC	15,692	19,307	18,979	(1.70%)
001-2201-522.23-40	LONG TERM DISABILITY	4,102	5,217	5,593	7.21%
001-2201-522.23-45	VISION INSURANCE	245	1,617	2,156	33.33%
001-2201-522.24-10	WORKERS' COMPENSATION	88,382	60,301	61,725	2.36%
* SALARIES AND BENEFITS		2,986,755	3,485,498	3,817,429	9.52%
OPERATING EXPENDITURES					
001-2201-522.31-25	PSYCHOLOGICAL TEST & POLY	500	2,500	2,000	(20.00%)
001-2201-522.31-27	MEDICAL SCREENING	12,469	14,104	19,900	41.09%
001-2201-522.34-10	CONTRACTUAL SERVICES	36,819	49,849	54,593	9.52%
001-2201-522.40-10	TRAVEL & PER DIEM	1,541	611	5,209	752.54%
001-2201-522.41-10	TELEPHONE	6,608	8,138	6,720	(17.42%)
001-2201-522.41-20	OTHER COMMUNICATION	3,429	11,828	19,500	64.86%
001-2201-522.41-30	POSTAGE	27	450	400	(11.11%)
001-2201-522.43-10	ELECTRIC, WATER, GAS	122,727	145,052	142,549	(1.73%)
001-2201-522.44-10	RENTALS & LEASES	-	216	220	1.85%
001-2201-522.45-10	LIABILITY	83,758	60,114	65,524	9.00%
001-2201-522.46-10	BUILDING	-	-	750	-%
001-2201-522.46-15	EQUIPMENT	9,263	12,875	10,200	(20.78%)
001-2201-522.46-17	INSURANCE RECOVERY	4,489	-	-	-%
001-2201-522.46-38	FIRE VEHICLES	37,399	51,440	38,441	(25.27%)
001-2201-522.47-10	PRINTING & BINDING	76	114	250	119.30%
001-2201-522.51-10	OFFICE SUPPLIES	789	1,211	1,000	(17.42%)
001-2201-522.52-10	OPERATING SUPPLIES	19,380	27,849	22,900	(17.77%)
001-2201-522.52-11	DURABLE GOODS	16,477	87,534	67,500	(22.89%)
001-2201-522.52-15	FUEL COSTS	39,825	39,916	48,872	22.44%
001-2201-522.52-25	UNIFORMS	14,752	26,607	26,015	(2.22%)
001-2201-522.52-36	BUNKER GEAR	43,375	39,778	85,675	115.38%
001-2201-522.52-50	TRAINING	14,462	14,400	42,285	193.65%
001-2201-522.52-89	DISASTER RECOVERY	3,395	-	-	-%
001-2201-522.54-10	BKS, PUB, SUB, MEM, LIB	4,465	5,275	6,175	17.06%
001-2201-522.54-20	FIRE PREVENT/PUB. EDUC	2,481	1,266	2,500	97.47%
* OPERATING EXPENDITURES		478,506	601,127	669,178	11.32%
CAPITAL EXPENDITURES					
001-2201-522.64-10	EQUIP - REPLACEMENT	-	17,135	-	(100.00%)

FUND	**001**
DEPT	**22**
DIVISION	**01**

FIRE SUPPRESSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
001-2201-522.64-11	EQUIP-VEHICLE REPLACEMENT	930,000	-	-	-%
001-2201-522.64-15	EQUIP - NEW	-	11,998	-	(100.00%)
* CAPITAL EXPENDITURES		930,000	29,133	-	(100.00%)
TOTAL FIRE SERVICES		**4,395,261**	**4,115,758**	**4,486,607**	**9.01%**

FUND 001
DEPT 22
DIVISION 01

FIRE SUPPRESSION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2201-522.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	2,165,296	2,165,296
001-2201-522.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	137,730	137,730
001-2201-522.15-30	INCENTIVE	INCENTIVE	11,400	11,400
001-2201-522.15-61	CELL PHONE ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-2201-522.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	163,419	163,419
001-2201-522.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	407,983	407,983
001-2201-522.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	263,976	263,976
001-2201-522.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	260,258	260,258
001-2201-522.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	12,284	12,284
001-2201-522.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	11,439	11,439
001-2201-522.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	8,473	8,473
001-2201-522.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	286,718	286,718
001-2201-522.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	18,979	18,979
001-2201-522.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	5,593	5,593
001-2201-522.23-45	VISION INSURANCE	VISION INSURANCE	2,156	2,156
001-2201-522.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	61,725	61,725
001-2201-522.31-25	PSYCHOLOGICAL TEST & POLY	PRE-EMPLOYMENT EVALUATION DUE TO POSSIBLE VACANCY	500	2,000
		PRE-EMPLOYMENT EVALUATION $500 EA X 3 FIREFIGHTERS	1,500	-
001-2201-522.31-27	MEDICAL SCREENING	ADHERE TO CBA ARTICLE 29 PRICE OF $600 EA. X 27	16,200	19,900
		PRE-EMPLOYMENT PHYSICAL DUE TO POSSIBLE VACANCY	475	-
		PRE-EMPLOYMENT PHYSICAL $475 EA. X 3 FIREFIGHTERS	1,425	-
		ANNUAL PHYSICALS $600 EA. X 3 FIREFIGHTERS	1,800	-

FUND	**001**
DEPT	**22**
DIVISION	**01**

FIRE SUPPRESSION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2201-522.34-10	CONTRACTUAL SERVICES	ANNUAL MAINTENANCE - LAKE CO PORTABLE RADIOS $96 EA X 20	1,920	54,593
		RENEWAL - ESO INCIDENT REPORTING SOFTWARE	25,000	-
		QUARTERLY TESTING - SCBA AIR SAMPLES $525 EA X 4	2,100	-
		QUARTERLY PM - PSC FITNESS EQUIPMENT $300 EA X 4	1,200	-
		PSC GENERATOR TESTING - FIRE PORTION	750	-
		PSC FITNESS ROOM PM - FIRE PORTION	650	-
		PROMOTIONAL ASSESSMENT - LIEUTENANT POSITION	6,500	-
		LICENSCE RENEWAL - VERKADA VIEWING $350 EA X 3	1,050	-
		FIRE COPIER LEASE $175 EA X 12	2,100	-
		ESTIMATED COST FY26 ISBA TRUE UP	9,000	-
		ANNUAL MAINTENANCE - TARGET SOLUTIONS SOFTWARE	395	-
		ANNUAL MAINTENANCE - MAKO COMPRESSOR	2,200	-
		ANNUAL MAINTENANCE - LAKE CO MOBILE & CONTROL STATION $144 EA X 12	1,728	-
001-2201-522.40-10	TRAVEL & PER DIEM	ATTEND LOCAL CONFERENCES AS NEEDED	2,000	5,209
		SEND 1 MEMBERS TO ESO TRAINING ACADEMY CONFERENCE COST $2,609 EA. FOR ENTRY & ROOM, $600 EA. AIRFARE	3,209	-
001-2201-522.41-10	TELEPHONE	DOMS FAX	720	6,720
		CELL PHONE SERVICE - 9 DEVICES	6,000	-
001-2201-522.41-20	OTHER COMMUNICATION	CENTURYLINK DISPATCH SERVICE $395 MO X 12	4,740	19,500
		FIRE PORTION COMCAST $600 MO X 12	7,200	-
		AVL LOCATOR & HOTSPOTS - 14 DEVICES	7,560	-
001-2201-522.41-30	POSTAGE	POSTAGE	400	400
001-2201-522.43-10	ELECTRIC, WATER, GAS	PROPANE	4,818	142,549
		WATER	18,624	-
		SECO ENERGY	12,407	-
		GAS	811	-
		ELECTRIC	105,889	-
001-2201-522.44-10	RENTALS & LEASES	STATION 29 PROPANE TANK RENTAL	220	220
001-2201-522.45-10	LIABILITY	LIABILITY INSURANCE	65,524	65,524
001-2201-522.46-10	BUILDING	PSC DECON TANK PUMP OUT	750	750
001-2201-522.46-15	EQUIPMENT	ANNUAL FIRE TRUCK AERIAL TEST	1,000	10,200
		ANNUAL PUMP TEST $450 EA X 4, $200 LTC USE FEE	2,000	-
		ANNUAL PM 2 SETS EDRAULIC TOOLS, $1K EA	2,000	-
		ANNUAL HOSE/LADDER TESTING	4,100	-
		ANNUAL FIT MASK TEST MACHINE CALIBRATION	1,100	-

FUND 001
DEPT 22
DIVISION 01

FIRE SUPPRESSION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2201-522.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
001-2201-522.46-38	FIRE VEHICLES	FIRE FLEET MAINTENANCE & REPAIRS - SAME LEVEL	38,441	38,441
001-2201-522.47-10	PRINTING & BINDING	LETTERHEAD, BUSINESS CARDS & FORMS	250	250
001-2201-522.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,000	1,000
001-2201-522.52-10	OPERATING SUPPLIES	MAINTENANCE OF ONE TIME USE AED PADS - CITYWIDE	8,000	22,900
		OPERATING SUPPLIES FOR TWO STATIONS	11,000	-
		EMPLOYEE APPRECIATION	1,500	-
		CREWSENSE SCHEDULING SOFTWARE	2,400	-
001-2201-522.52-11	DURABLE GOODS	REPLACEMENT OF VARIOUS SIZE SECTION HOSE	4,500	67,500
		SCBA TESTING & MAINTENANCE GOODS	28,000	-
		SCBA MASKS $500 EA X 3	1,500	-
		RESCUE RAPID INTERVENTION SCBA REPLACEMENT PARTS	5,000	-
		REPLACEMENT OF MATTRESS AT STATION 29	500	-
		REPLACEMENT OF BROKEN RECLINER $1000 EA X 2	2,000	-
		FIRELITE ULTRA HOSE REEL & PUMP	20,000	-
		ELECTRIC VEHICLE FIRE EXTINGUISHING EQUIPMENT	6,000	-
001-2201-522.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	48,872	48,872
001-2201-522.52-25	UNIFORMS	UNIFORM ALLOWANCE - FIRE CHIEF	600	26,015
		UNIFORM ALLOWANCE PER CBA ART. 26, $500 EA. X 28	14,000	-
		PROJECT CODE FF1025 INSIGNIAS & HELMET FRONTS	500	-
		PROJECT CODE FF1024 STRUCTURAL GLOVES $95 EA. X 6	570	-
		PROJECT CODE FF1024 NOMEX HOODS $50 EA. X 10	500	-
		PROJECT CODE FF1024 EXTRICATION GLOVES $95 EA. X 6	570	-
		PROJECT CODE FF1024 ESCAPE BAGS $500 EA. X 4	2,000	-
		PROJECT CODE FF1022 BIANNUAL BOOT REPLACEMENT $285 EA. X 15	4,275	-
		NEW HIRE UNIFORMS	3,000	-
001-2201-522.52-36	BUNKER GEAR	REPLACE EXPIRED GEAR $3650 EA X 18	65,700	85,675
		REPLACE STRUCTURAL BOOTS $600 EA X 4	2,400	-
		REPLACE EXPIRED FIRE HELMET $475 EA X 5	2,375	-
		NFPA REQ'D INSPECTION/REPAIR OF GEAR	1,000	-
		NEW HIRE BUNKER GEAR	14,200	-
001-2201-522.52-50	TRAINING	ADHERE TO CBA ARTICLE 23A $750 EA X 27	20,250	42,285
		SEND 2 MEMBERS TO PARAMEDIC SCHOOL $7K EA	14,000	-
		PM LICENSE RENEWAL $45 EA X 15	675	-
		EMT LICENSE RENEWAL $20 EA X 23	460	-
		ADHERE TO CBA ARTICLE 23A $750 EA X 3 NEW FF	2,250	-
		ACLS RENEWAL $150 EA X 31	4,650	-

FUND	**001**
DEPT	**22**
DIVISION	**01**

FIRE SUPPRESSION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2201-522.52-89	DISASTER RECOVERY	NO AMOUNT BUDGETED	-	-

FUND	**001**
DEPT	**22**
DIVISION	**02**

ADVANCED LIFE SUPPORT (ALS) EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-2202-522.12-10	REGULAR SALARIES	197,780	243,690	251,326	3.13%
001-2202-522.14-10	OVERTIME	26,033	51,720	51,720	-%
001-2202-522.21-10	FICA / MED TAXES	15,777	21,209	21,795	2.76%
001-2202-522.22-10	RETIREMENT	25,701	45,390	49,115	8.21%
001-2202-522.22-20	FL STATE RETIREMENT	26,281	49,611	51,928	4.67%
001-2202-522.23-10	HEALTH INSURANCE	25,824	37,366	36,194	(3.14%)
001-2202-522.23-15	DENTAL INSURANCE	1,261	1,764	1,708	(3.17%)
001-2202-522.23-20	LIFE INSURANCE	1,008	1,378	1,308	(5.08%)
001-2202-522.23-21	SHORT-TERM DISABILITY	757	1,204	1,212	0.66%
001-2202-522.23-30	DEPENDENT HEALTH INSURANC	29,083	49,617	44,569	(10.17%)
001-2202-522.23-35	DEPENDENT DENTAL INSURANC	2,019	3,022	2,747	(9.10%)
001-2202-522.23-40	LONG TERM DISABILITY	462	765	731	(4.44%)
001-2202-522.23-45	VISION INSURANCE	22	162	301	85.80%
001-2202-522.24-10	WORKERS' COMPENSATION	13,307	8,833	8,637	(2.22%)
* SALARIES AND BENEFITS		365,315	515,731	523,291	1.47%
OPERATING EXPENDITURES					
001-2202-522.31-27	MEDICAL SCREENING	1,470	1,611	1,800	11.73%
001-2202-522.34-10	CONTRACTUAL SERVICES	7,925	7,939	8,000	0.77%
001-2202-522.47-10	PRINTING & BINDING	55	-	600	-%
001-2202-522.52-10	OPERATING SUPPLIES	1,179	800	-	(100.00%)
001-2202-522.52-11	DURABLE GOODS	3,311	900	-	(100.00%)
001-2202-522.52-25	UNIFORMS	734	1,800	1,000	(44.44%)
* OPERATING EXPENDITURES		14,674	13,050	11,400	(12.64%)
TOTAL FIRE SERVICES - ALS		**379,989**	**528,781**	**534,691**	**1.12%**

FUND	**001**
DEPT	**22**
DIVISION	**02**

ADVANCED LIFE SUPPORT (ALS) EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2202-522.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	251,326	251,326
001-2202-522.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	51,720	51,720
001-2202-522.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	21,795	21,795
001-2202-522.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	49,115	49,115
001-2202-522.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	51,928	51,928
001-2202-522.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	36,194	36,194
001-2202-522.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,708	1,708
001-2202-522.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,308	1,308
001-2202-522.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,212	1,212
001-2202-522.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	44,569	44,569
001-2202-522.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,747	2,747
001-2202-522.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	731	731
001-2202-522.23-45	VISION INSURANCE	VISION INSURANCE	301	301
001-2202-522.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	8,637	8,637
001-2202-522.31-27	MEDICAL SCREENING	ADHERE TO CBA ARTICLE 29 PRICE OF $600 EA. X 3	1,800	1,800
001-2202-522.34-10	CONTRACTUAL SERVICES	ANNUAL MAINTENANCE - STATION 28 LIFEPAK	2,000	8,000
		ANNUAL MAINTENANCE - STATION 29 LIFEPAK	2,000	-
		ANNUAL MAINTENANCE - SPECIAL EVENTS LIFEPAK	2,000	-
		ANNUAL MAINTENANCE - BACKUP LIFEPAK	2,000	-
001-2202-522.47-10	PRINTING & BINDING	PROTOCOL BOOKS, REFUSAL & PATIENT FORMS	600	600
001-2202-522.52-10	OPERATING SUPPLIES	NO AMOUNT BUDGETED	-	-

FUND 001
DEPT 22
DIVISION 02

ADVANCED LIFE SUPPORT (ALS) EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-2202-522.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
001-2202-522.52-25	UNIFORMS	ADHERE TO CBA ARTICLE 25 ALLOWANCE OF $500 X 2	1,000	1,000

TAVARES

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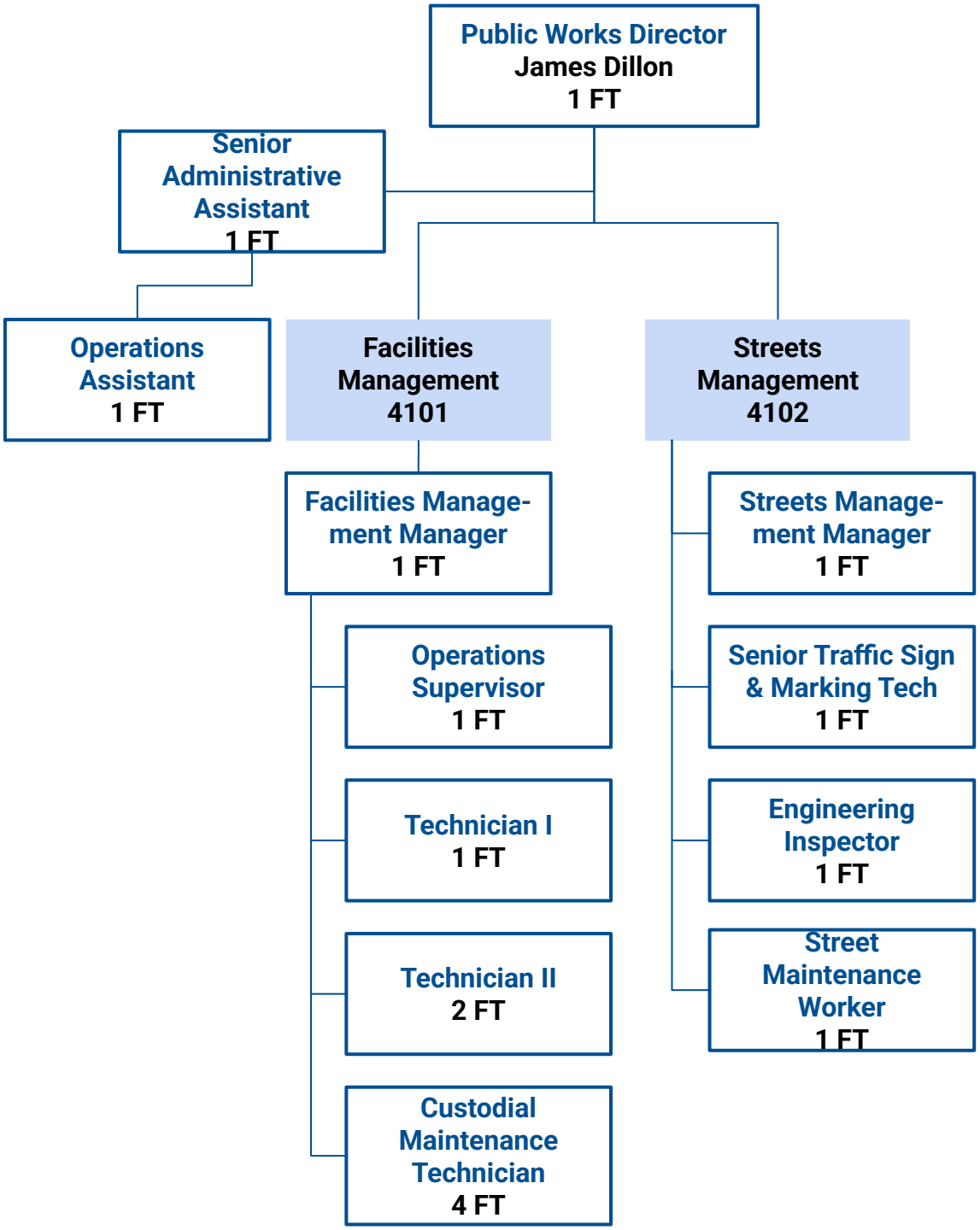
Physical Environment

Physical Environment

Division 41*



*Physical Environment is a Division of the Public Works Department.

Position Summary

Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
Custodial Maintenance Tech	72005	4	4	4
Engineering Inspector	41011	0	1	1
Facilities Mngmt Manager	21001	1	1	1
Operations Assistant	10009	1	1	1
Operations Supervisor	41006	1	1	1
PW Director	25001	1	1	1
Senior Admin. Assistant	41004	1	1	1
[1] Senior Traffic Sign & Marketing Tech	41010	1	1	1
Streets Maintenance Worker	41002	0	1	1
Streets Mngmt Manager	41001	1	1	1
Technician I	21003	1	1	1
Technician II	21002	1	1	2
No. of Full Time		13	15	16
Total No. of Positions:		**13**	**15**	**16**
Total FTEs:		**13**	**15**	**16**

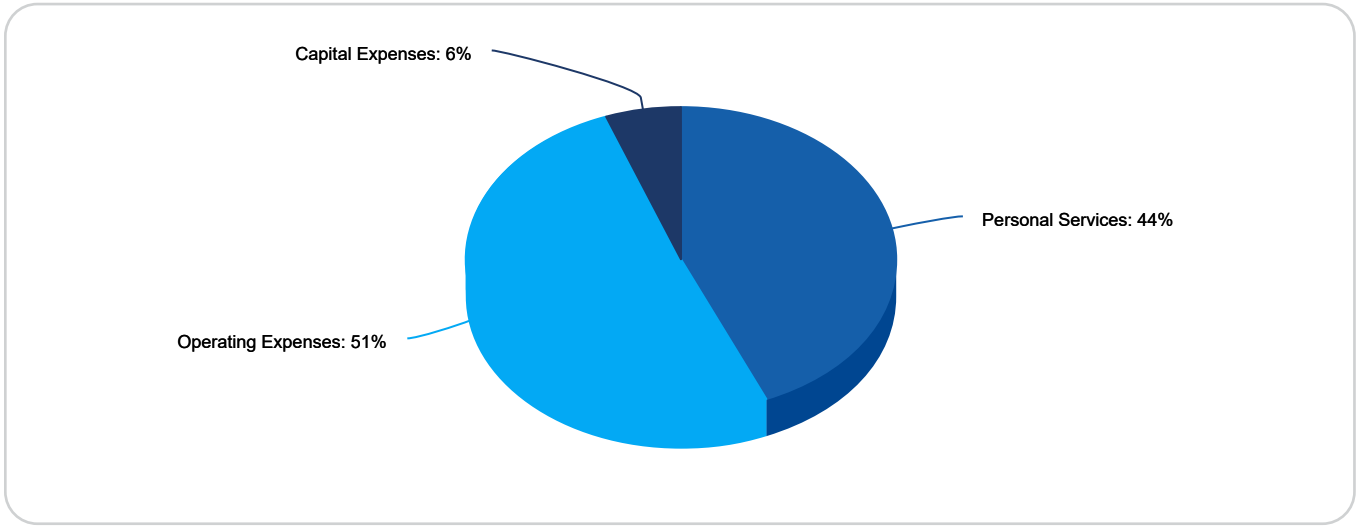
Notes

1. This position was temporarily suspended with deferred status in FY 2021 due to the covid-19 economic recession.
2. Public Works Director and Admin Assistant positions distributed 50% to 4101, 25% each to 1901 and 402

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Facilities Management-4101				
Personal Services	650,465	738,977	**793,245**	7.34%
Operating Expenses	513,708	485,855	**552,149**	13.64%
Capital Expenses	98,907	21,803	**-**	(100.00%)
Total Facilities Management	1,263,080	1,246,635	**1,345,394**	7.92%
Street Maintenance-4102				
Personal Services	162,942	374,371	**446,753**	19.33%
Operating Expenses	571,539	933,230	**896,798**	(3.90%)
Capital Expenses	31,325	1,334,698	**161,168**	(87.92%)
Transfers & Others	481,565	476,509	**550,540**	15.54%
Total Street Maintenance	1,247,371	3,118,808	**2,055,259**	(34.10%)
Grand Total General Services	**$2,510,451**	**$4,365,443**	**$3,400,653**	**(22.10%)**
Category Summary				
Personal Services	813,407	1,113,348	**1,239,998**	11.38%
Operating Expenses	1,085,247	1,419,085	**1,448,947**	2.10%
Capital Expenses	130,232	1,356,501	**161,168**	(88.12%)
Transfers & Others	481,565	476,509	**550,540**	15.54%
Grand Total General Services	**$2,510,451**	**$4,365,443**	**$3,400,653**	**(22.10%)**
Percentage of Fund Budget	**10.26%**	**14.61%**	**11.40%**	

2026 APPROPRIATIONS



FACILITIES MANAGEMENT - 4101

DEPARTMENT MISSION

The mission of the Facilities Management Division continues to be a trusted partnership, providing friendly, professional-quality services which exceed expectations - keeping facilities, staff and community operating safely and efficiently.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

Facilities Management is a multi-faceted division consisting of eight highly-trained personnel (four technical/four custodial); responsible for the repairs and maintenance of all City buildings (i.e. HVAC, plumbing, electrical, emergency power systems, security & access control systems, fire alarm & suppression systems, PPE devices, interior finishes/exterior envelopes, painting, and fixed-asset management) as well as regular facilities maintenance, i.e.: exterior appearance/care, custodial service operations, parks restroom services, trash removal, locking and unlocking of Parks/Cemetery/Sports Complex facilities, and rental facility care. The division is incremental in supporting many other departments including Fire and Police, Code Enforcement, Community Services, Seaplane Base and Marina Operations, Pavilion on the Lake, Water, Waste Water, Storm Water, Administration, and he 18-20 annual City events, continually addressing the needs of residents and staff. Facilities Management's commitment to public service ensures an efficient, friendly, cost-effective means of improving the quality of life for all in Tavares.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Total Work Orders Performed.	6,250	6,820	6,100	6,750
2.	Preventive Buiding Maintenance Work Orders Performed.	426	651	618	720
3.	Staff Hours Performing Preventive Maintenance.	1,246	1,246	2,680	5,500
4.	Reactive Building Maintenance Work Orders Performed	726	450	490	450
5.	Staff Hours Performing Reactive Maintenance	1,675	1,594	2,180	1,900
6.	Total Structures Maintained By Facilities Management	124	124	130	128
7.	Total Square Footage of Buildings Maintained	164,868	164,868	214,500	220,000
8.	Special Events Facilities Management Participated With For Econor	20	16	20	22
9.	Staff Hours Participating In City Events For Economic Development	509	460	500	575
10.	Special Project Work Orders Performed By Facilities Management. I	52	56	70	50
11.	Staff Hours Used For Special Projects.	762	1,160	2,425	1,800
12.	Total After Hour Emergency Calls Handled By Facilities Managemer	106	117	158	125
13.	Total Staff Hours Used for After Hour Emergency Calls	184	265	285	250
14.	Custodial Work Orders Performed	4,756	4,803	5,225	5,600
15.	Total Staff Hours for Custodial	3,138	3,236	7,280	8,685

2026 GOALS

Organizational Development

Develop a Facilities Contruction Specification Manual outlining all major systems, components, access and software compatability requirements, and exterior/interior finishes to be utilized during any new construction or renovation. Implement training programs for individual development and growth, adding value to our employees and division capabilities. Continue collecting data defining Customer Service levels.

Growth and Development

Maintain public buildings throughout the City to meet current and future demand, focusing more on long-term sustainability; including the development of a Master Facilities Management Capital Outlay Program identifying more immediate needs based upon cureent Facility Condition Index. Continue to utilize and expand the Facilities management software to help organize and schedule maintenance programs and track assets.

City Lifestyle

Incorporate logo/signage/branding standards into current facilities and any future renovations and new construction. Continue to project for future needs to accomodate for projected area growth. Preserve City history by keeping elements of architecture and branded logos.

Citizen and Customer Service Focus

Continue providing current customer service level, decrease response times, and meet the goals set forth in our preventive maintenance initiative with the addition of two additional Facilities technical staff members. Continue to improve provided custodial services by implementing the addition of a supervisory Custodial Lead Position moving into the 2026-2027 budget year.

Innovation and Technology

Continue to implement automation programs that increase efficiencies for building systems' performance and monitoring. Utilize tablets for on-site tracking of work performed.

Organizational Performance

Provide cost effective maintenance techniques to increase efficiency while decreasing the cost of operation.Reduce overstocking and inventory. Reduce contractual costs.Track inventory through software programs to increase inventory control.

2026 OBJECTIVES

1. Drive Department and Division cohesion through the implementation of the APWA accreditation process, adding value to a long-term standard of excellence.
2. Improve training and attain memberships for division staff to increase productivity and obtain appropriate certifications/licensing for the performance of their duties and increase safe work practices.
3. Implement Just-in-Time inventory in all buildings and facilities.
4. Implement Custodial Lead position to meet the requirements of a 7 day a week operation which needs to continually react and respond to customer needs and reduce the time associated for supervisory duties for the technical side of Facilities Management and to provide specialized training to custodial staff.
5. Concentrate more on preventive maintenance and reduce the amount of special projects done in house to better sustain existing facilities and reduce reactive work order requests. Reduce contracted maintenance services to ensure proper procedures are being conducted.
6. Continue to concentrate on preventive maintenance schedules to decrease reactive repairs which cause unnecessary interruptions to work environment conditions and reduce in-house special projects until staffing levels are adequate to fulfill unscheduled project requests.
7. Develop internal stakeholder survey which provides appropriate representation and analysis of Facilities Management services provided in order to revise the division's mission, rules, and procedures as needed.

2025 ACCOMPLISHMENTS

1. Maintained an extremely high volume of work orders while managing a large amount of unscheduled work, special projects and unforeseen emergencies.
2. Held quarterly safety meetings, specialized safety training and certification training for staff.
3. Assisted other Divisions and Departments when needed to complete tasks and projects. Assisted with event set ups/tear downs and provided technical support for all city events.
4. Completed the HVAC installation project City Hall & Civic Center.
5. Completed installation of Chris Daniels Memorial Fountain sign.
6. Project coordination/planning City Hall exterior envelope project.
7. Strengthened organizational structure while decreasing stockpiled inventories during the transition and completion of the Public Works Operations and Transportation Center construction project.
8. Implemented an organized approach to individual facility storage areas for regular maintenance items, reducing work and travel downtime.
9. Developed the custodial programming for optimum coverage provided in 115,650 sqft of facility space with four full-time custodial staff members.
10. Planned and coordinated the City Hall Exterior Envelope Project.
11. Emergency Response during the 2024 Hurricane season as well as subsequent repairs and FEMA tracking/support/and assistance.

STREETS MANAGEMENT - 4102

DEPARTMENT MISSION

Streets Mangement Division mission is to enhance the quality of life for the public and residents by providing a professional quality of service in maintaining streets, alleys, sidewalks and signs for the City of Tavares.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Streets Management Division consists of a Manager, Engineering Inspector, Sign Technician and Streets Maintenance Worker. The division is responsible for the maintenance and safety of 71.902 paved centerline miles of roads,118 miles of sidewalk, maintain, replace, design, build, and erect 2,700 street signs, 11 signalized intersections, 6 school flashers, 2 public safety (EOC) flashers, 8 signalized railroad crossings and over 1,400 street lights. Additional responsibilities include grading and repair of our unpaved roads and alleys, brick repair, pothole repair, road construction, specialty sign manufacturing, inspection of projects, emergency response, special events, right-of-way permits and roadway debris maintenance. The Streets Division offers staff and equipment assistance to other departments as needed. The Divisions commitment to public service and ensures an efficient, friendly, cost-effective means of improving the quality of life for all in Tavares while Propelling Public Works Through Innovation.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Work Orders Performed	837	900	1,400	1,700
2.	Streets Maintained (centerline miles)	68	70	72	74
3.	Sidewalks Maintained (miles)	113	116	118	120
4.	Sidewalk Repairs by Streets Division (work orders)	158	141	240	300
5.	Pavement Preservation (miles)	8	3	3	4
6.	Street Signs (design, build, erect, maintain, replace)	2,700	2,750	2,850	2,900
7.	Street Sign Repairs by Streets Division (work orders)	148	123	300	350
8.	Street Sign Assemblies Maintained by Contract	1,700	2,350	0	0
9.	Event Signs (design, build, erect, maintain, replace)	75	86	75	85
10.	Traffic Signals at Intersections Maintained by Contract	9	9	10	11
11.	School Flashers Maintained by Contract	6	6	6	6
12.	EOC Flashers Maintained by Contract	2	2	2	2
13.	Signalized Railroad Crossings Maintained by Contract	8	8	8	8
14.	Street Lights (Illumination) Maintained	>1,430	>1,444	>1,444	>1,450
15.	Inspections	213	543	700	900
16.	Special Event Requests (work orders)	50	64	70	80
17.	Animal Control Requested (work orders)	28	15	25	25
18.	Training/Education (class/certification)	21	24	45	50
19.	Road Work (work orders)	218	184	275	350
20.	Electric Utility Maintenance by Contract (work orders)	31	41	40	40
21.	Administrative (permit/plan review, reports) (tasks)	74	174	275	350
22.	Emergency Call Ins	8	6	10	10
23.	Assisting Other Divisions (requests)	54	45	100	125

2026 GOALS

Organizational Development

Obtain through education and training an increased knowledge in current and improved processes and procedures for an effective workforce.

Growth and Development

Identify future growth and development throughout the city and develop management procedures to meet the current and future demand of streets and sidewalks.

City Lifestyle

Ensure that City streets, alleys and sidewalks meet current and future demands while promoting health, safety and preservation of City assets. We believe that our work should be a source of enjoyment and satisfaction, both to our employees and our citizens.

Citizen and Customer Service Focus

Provide prompt, courteous and professional service to residents and staff throughout the City.

Innovation and Technology

Utilize data obtained through software program that streamlines and tracks maintenance schedules to identify key areas for improved maintenance and efficiency. Research safety procedures for improved safety protocols while improving efficiency in job duties and operation of equipment.

Organizational Performance

Provide cost effective maintenance techniques to increase efficiency while decreasing the cost of operation.

2026 OBJECTIVES

1. Continue to implement and update a 10-Year Pavement Management Plan.
2. Continue to implement and update a Pavement Preservation Program.
3. Continue to implement and update a 5-Year Sidewalk Management Plan.
4. Replace sidewalks on Maud Street to mitigate potential trip hazards.
5. Perform Wells Avenue Bridge maintenance as identified by FDOT Mandated Inspection
6. Continue to perform a scheduled maintenance plan for roads, alleys, sidewalks, street signs.
7. Continue to implement street sign upgrade to meet City of Tavares Branding Initiative.
8. Continue to implement organizational plan to effectively complete and track all requests and work orders.
9. Obtain training and education to increase knowledge and productivity, achieving appropriate certifications to perform the duties of the division. Courses to include Asphalt Paving Level 1 and Level 2, IMSA class
10. Continue to provide residents with friendly, professional and knowledgeable customer service.
11. Continue to cross train with other Public Works Divisions to ensure services are delivered without interruption.
12. Initiate and complete a public works user fee study and plan on how to administer
13 Complete street divisions standard operating prodedures and become APWA accredited

2025 ACCOMPLISHMENTS

1. With 3 staff member we assisted other divisions when available, managed work orders, maintained 2500 City signs, maintained sidewalks and roadways and any unforeseen emergencies.
2. Developed a scheduled maintenance plan for roads, alleys and sidewalks.
3. Coordinated with multiple divisions to accomplish tree maintenance, removal of declining trees, road repair and repair/replacement of city sidewalks.
4. Successfully completed annual sidewalk grinding, removing trip hazards for an area of 3,960 square feet.
5. Maintained a friendly and respectful attitude to residents and staff in all situations.
6. Made a positive impact in all situations.
7. 13,000 feet of Roads repaired, replaced, and preservation.
8. 5,500 feet of Sidewalks repaired and replaced.

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DIVISION 01

GENERAL SERVICES DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-4101-541.12-10	REGULAR SALARIES	404,561	470,474	474,801	0.92%
001-4101-541.14-10	OVERTIME	18,612	25,525	25,525	-%
001-4101-541.21-10	FICA / MED TAXES	30,296	36,200	36,147	(0.15%)
001-4101-541.22-20	FL STATE RETIREMENT	72,905	87,048	81,585	(6.28%)
001-4101-541.23-10	HEALTH INSURANCE	51,500	55,604	85,322	53.45%
001-4101-541.23-15	DENTAL INSURANCE	3,405	3,937	4,027	2.29%
001-4101-541.23-20	LIFE INSURANCE	2,244	2,823	2,799	(0.85%)
001-4101-541.23-21	SHORT-TERM DISABILITY	1,649	2,051	2,062	0.54%
001-4101-541.23-30	DEPENDENT HEALTH INSURANC	30,858	32,494	56,726	74.57%
001-4101-541.23-35	DEPENDENT DENTAL INSURANC	2,118	2,147	2,743	27.76%
001-4101-541.23-40	LONG TERM DISABILITY	1,031	1,294	1,279	(1.16%)
001-4101-541.23-45	VISION INSURANCE	61	466	644	38.20%
001-4101-541.24-10	WORKERS' COMPENSATION	29,207	18,914	19,585	3.55%
001-4101-541.25-10	UNEMPLOYMENT COMPENSATION	2,018	-	-	-%
* SALARIES AND BENEFITS		650,465	738,977	793,245	7.34%
OPERATING EXPENDITURES					
001-4101-541.31-15	ENGINEERING	-	-	4,920	-%
001-4101-541.31-60	PERMIT & COMPLIANCE FEES	1,595	7,725	12,000	55.34%
001-4101-541.34-10	CONTRACTUAL SERVICES	75,118	30,319	28,480	(6.07%)
001-4101-541.34-40	PAVILION	64,779	51,258	48,950	(4.50%)
001-4101-541.34-50	PROPSHOP/MARINA	3,459	845	1,450	71.60%
001-4101-541.34-60	UTILITIES	8,181	8,123	4,395	(45.89%)
001-4101-541.34-70	FIRE	24,567	31,596	26,515	(16.08%)
001-4101-541.34-80	POLICE	22,109	30,411	14,885	(51.05%)
001-4101-541.40-10	TRAVEL & PER DIEM	2,646	9,231	9,475	2.64%
001-4101-541.41-10	TELEPHONE	5,541	8,000	7,400	(7.50%)
001-4101-541.41-20	OTHER COMMUNICATION	1,402	4,790	5,082	6.10%
001-4101-541.41-30	POSTAGE	1	250	250	-%
001-4101-541.43-10	ELECTRIC, WATER, GAS	34,903	14,877	81,673	448.99%
001-4101-541.44-10	RENTALS & LEASES	8,803	12,000	11,620	(3.17%)
001-4101-541.45-10	LIABILITY	43,938	37,760	41,158	9.00%
001-4101-541.46-10	BUILDING	26,691	53,449	42,000	(21.42%)
001-4101-541.46-12	PAVILION	11,409	7,625	8,300	8.85%
001-4101-541.46-13	PROP SHOP	3,037	2,675	6,800	154.21%
001-4101-541.46-14	UTILITY BUILDINGS	5,788	4,600	4,600	-%
001-4101-541.46-15	EQUIPMENT	4,083	6,000	6,500	8.33%
001-4101-541.46-17	INSURANCE RECOVERY	24,760	-	-	-%
001-4101-541.46-18	FIRE	7,116	15,650	15,325	(2.08%)
001-4101-541.46-19	POLICE	13,536	9,051	12,650	39.76%
001-4101-541.46-25	MISCELLANEOUS	10,195	7,980	9,680	21.30%
001-4101-541.46-45	EXTERMINATING	8,124	11,000	11,950	8.64%
001-4101-541.47-10	PRINTING & BINDING	50	500	500	-%
001-4101-541.48-22	LIGHT UP MAIN ST-SUPPLIES	2,981	3,500	5,000	42.86%
001-4101-541.51-10	OFFICE SUPPLIES	651	1,750	2,500	42.86%
001-4101-541.52-10	OPERATING SUPPLIES	39,615	47,500	47,000	(1.05%)
001-4101-541.52-11	DURABLE GOODS	17,368	22,838	25,100	9.90%
001-4101-541.52-15	FUEL COSTS	20,737	16,798	19,816	17.97%
001-4101-541.52-25	UNIFORMS	7,850	6,800	11,800	73.53%

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DIVISION 01

GENERAL SERVICES DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
001-4101-541.52-59	GEN SVCS SIGN MATERIALS	250	1,000	2,400	140.00%
001-4101-541.52-60	PAVILION	1,278	1,400	1,525	8.93%
001-4101-541.52-61	PROP SHOP	1,066	1,000	1,525	52.50%
001-4101-541.52-62	UTILITY BUILDINGS	1,601	2,500	4,725	89.00%
001-4101-541.52-63	FIRE STATION	7,344	6,800	7,200	5.88%
001-4101-541.52-64	POLICE	-	2,800	3,800	35.71%
001-4101-541.52-89	DISASTER RECOVERY	587	3,454	-	(100.00%)
001-4101-541.54-10	BKS, PUB, SUB, MEM, LIB	549	2,000	3,200	60.00%
* OPERATING EXPENDITURES		513,708	485,855	552,149	13.64%
CAPITAL EXPENDITURES					
001-4101-541.62-20	BUILDINGS	-	19,250	-	(100.00%)
001-4101-541.64-10	EQUIP - REPLACEMENT	46,051	2,553	-	(100.00%)
001-4101-541.64-17	EQUIP-NEW VEHICLES	52,856	-	-	-%
* CAPITAL EXPENDITURES		98,907	21,803	-	(100.00%)
TOTAL GENERAL SERVICES		**1,263,080**	**1,246,635**	**1,345,394**	**7.92%**

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GENERAL SERVICES DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-4101-541.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	474,801	474,801
001-4101-541.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	25,525	25,525
001-4101-541.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	36,147	36,147
001-4101-541.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	81,585	81,585
001-4101-541.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	85,322	85,322
001-4101-541.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	4,027	4,027
001-4101-541.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,799	2,799
001-4101-541.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,062	2,062
001-4101-541.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	56,726	56,726
001-4101-541.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,743	2,743
001-4101-541.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,279	1,279
001-4101-541.23-45	VISION INSURANCE	VISION INSURANCE	644	644
001-4101-541.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	19,585	19,585
001-4101-541.25-10	UNEMPLOYMENT COMPENSATION	NO AMOUNT BUDGETED	-	-
001-4101-541.31-15	ENGINEERING	ENGINEERING FOR PUBLIC WORKS PHASE II	4,920	4,920
001-4101-541.31-60	PERMIT & COMPLIANCE FEES	ELEVATOR PERMIT AND RENEWAL FEE FOR CITY HALL	375	12,000
		FUEL STORAGE TANK INSPECTION FOR PUBLIC SAFETY COMPLEX	500	-
		ELEVATOR RE-INSPECTION FEES	350	-
		ELEVATOR PERMIT AND RENEWAL FEE FOR PUBLIC SAFETY COMPLEX	500	-
		ELEVATOR PERMIT AND RENEWAL FEE FOR PAVILION ON THE LAKE	750	-
		BUILDING/STRUCTURE RADIO COMPLIANCY TESTING FOR PUBLIC SAFETY BUILDING AND PUBLIC WORKS B/C/D	9,525	-
001-4101-541.34-10	CONTRACTUAL SERVICES	ANNUAL FIRE EXTINGUISHER INSPECTIONS FOR GENERAL FUNDED BUILDINGS & FLEET VEHICLES	4,000	28,480

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GENERAL SERVICES DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		SEMI-ANNUAL HOOD CLEANING FOR CIVIC CENTER	400	-
		SECURITY SYSTEM MONITORING FOR LIBRARY	475	-
		QUARTERLY HVAC MAINTENANCE FOR PUBLIC WORKS AND LAKE TECH	5,800	-
		QTRLY CHILLER CLOSED LOOP TREATMENT - CITY HALL	350	-
		MONTHLY ELEVATOR MAINTENANCE FOR CITY HALL	1,600	-
		FIRE ALARM MONITORING FOR PUBLIC WORKS COMPLEX	800	-
		FIRE ALARM MONITORING FOR LIBRARY	850	-
		FIRE ALARM MONITORING FOR CITY HALL	850	-
		FIRE ALARM AND SPRINKLER TESTING & INSPECTIONS FOR PUBLIC WORKS OPERATIONS CENTER	2,800	-
		FIRE ALARM AND SPRINKLER TESTING & INSPECTIONS FOR LIBRARY	1,315	-
		FIRE ALARM AND SPRINKLER TESTING & INSPECTIONS FOR CITY HALL	1,315	-
		ELEVATOR MONITORING/EMERGENCY CALL LINE	700	-
		AUDIO-VISUAL ANNUAL MAINTENANCE AGREEMENT FOR PUBLIC WORKS OPERATIONS CENTER	5,475	-
		ANNUAL HOOD INSPECTION AND RECERTIFICATION	250	-
		ANNUAL FIRE SPRINKLER AND WATER BACKFLOW TEST AND INSPECTIONS FOR CITY HALL	500	-
		ANNUAL FIRE SPRINKLER AND WATER BACKFLOW TEST & INSPECTIONS FOR LIBRARY	500	-
		ANNUAL FIRE BACKFLOW AND WATER TESTING AND INSPECTION FOR PUBLIC WORKS OPERATIONS CENTER	500	-
001-4101-541.34-40	PAVILION	ANNUAL FIRE EXTINGUISHER INSPECTIONS AND REPLACEMENTS	350	48,950
		SEMI-ANNUAL FULL BUILDING CLEANING	6,700	-
		SECURITY ALARM MONITORING	500	-
		QUARTERLY KITCHEN HOOD CLEANING	1,200	-
		QUARTERLY CLOSED LOOP TREATMENT HVAC	1,200	-
		MONTHLY EXTERIOR WINDOW CLEANING	22,800	-
		MONTHLY ELEVATOR MAINTENANCE	2,750	-
		FIRE BACKFLOW AND WATER BACKFLOW INSPECTIONS	500	-
		FIRE ALARM MONITORING	800	-
		FIRE ALARM AND SPRINKLER TESTING AND INSPECTIONS	1,225	-
		ELEVATOR MONITORING/EMERGENCY CALL LINE	700	-
		CONTRACTED REPAIRS TO HVAC / CONTROLS SYSTEMS / CLOSED-LOOP WATER SYSTEM - HVAC	5,000	-
		ANNUAL BAS SYSTEM MAINT - HVAC	5,000	-
		ANNUAL ANSUL KITCHEN HOOD SUPPRESSION SYSTEM INSPECTION AND CERTIFICATION	225	-
001-4101-541.34-50	PROPSHOP/MARINA	ANNUAL FIRE EXTINGUISHER INSPECTIONS AND REPLACEMENTS	1,450	1,450

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GENERAL SERVICES DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-4101-541.34-60	UTILITIES	ANNUAL FIRE EXTINGUISHER INSPECTIONS & REPLACEMENT FOR UTILITIES FLEET AND FACILITIES (INCLUDING LIFT STATIONS)	1,900	4,395
		FIRE ALARM MONITORING - UAB	850	-
		FIRE ALARM AND SPRINKLER TESTING AND INSPECTIONS FOR UAB	1,145	-
		ANNUAL FIRE SPRINKLER AND WATER BACKFLOW TESTING AND INSPECTIONS - UAB	500	-
001-4101-541.34-70	FIRE	FIRE ALARM MONITORING STATION 29 AND PSB -SHARED COST	1,200	26,515
		WATER BACKFLOW TESTING & CERTIFICATION -STATION 29	300	-
		SEMI-ANNUAL PUMPING OF GREASE TRAP AND DECON TANK STATION 28	2,400	-
		SEMI-ANNUAL DIESEL EXHAUST SYSTEM MAINTENANCE FOR STATION 28 AND STATION 29	1,875	-
		SEMI-ANNUAL APPARATUS BAY DOOR MAINTENANCE STATION 29	1,200	-
		SEMI- ANNUAL APPARATUS BAY DOOR MAINTENANCE PSB - SHARED COST	1,800	-
		RECHARGING OF DISPENSED FIRE EXTINGUISHERS AND REPLACEMENTS	600	-
		QUARTERLY HOOD CLEANING - STATION 28	960	-
		QUARTERLY ELEVATOR MAINTENANCE PSB - SHARED COST	1,525	-
		QUARTERLY CHILLER CLOSED-LOOP WATER TREATMENT FOR PSB - SHARED COST	300	-
		KITCHEN HOOD SUPPRESSION SYSTEM INSPECTION AND RECERTIFICATION - STATION 28	400	-
		FIRE ALARM AND SPRINKLER TESTING AND INSPECTION FOR FS 29 AND PSB - SHARED COST	2,570	-
		ELEVATOR MONITORING / EMERGENCY CALL LINE FOR PSB - SHARED COST	350	-
		CONTRACTED QUARTERLY HVAC MAINTENANCE FOR PSB SHARED COST	4,760	-
		ANNUAL TESTING PRIOR TO INSPECTION FOR DIESEL STORAGE TANK - PSB SHARED COST	725	-
		ANNUAL REFRIGERATION SYSTEM MAINTENANCE FOR STATION 28	600	-
		ANNUAL FIRE SPRINKLER AND WATER BACKFLOW TESTING AND INSPECTION - PSB - SHARED COST	250	-
		ANNUAL FIRE EXTINGUISHER INSPECTIONS FOR FS 29 / PSB / AND FIRE FLEET	2,200	-
		ANNUAL EXTERIOR BUILDING CLEANING - PUBLIC SAFETY BUILDING - SHARED COST	2,500	-
001-4101-541.34-80	POLICE	FIRE ALARM MONITORING PSB - SHARED COST	425	14,885

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GENERAL SERVICES DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		SEMI-ANNUAL BAY DOOR MAINTENANCE FOR POLICE SALLYPORT/LARGE EVIDENCE BAY - SHARED COST	1,200	-
		REPLACEMENT OF LOST OR OUTDATED EXTINGUISHERS	750	-
		QUARTERLY HVAC MAINTENANCE FOR PSB SHARED COST	4,760	-
		QUARTERLY ELEVATOR INSPECTION AND MAINTENANCE FOR PSB - SHARED COST	1,525	-
		QUARTERLY CHILLER CLOSED-LOOP TREATMENT FOR PSB - SHARED COST	300	-
		FIRE ALARM AND SPRINKLER TESTING AND INSPECTION FOR PSB - SHARED COST	1,350	-
		ANNUAL TESTING PRIOR TO INSPECTION - DIESEL FUEL STORAGE TANK - PSB SHARED COST	725	-
		ANNUAL FIRE EXTINGUISHER INSPECTIONS FOR POLICE DEPARTMENT FLEET AND SHARED COST PSB	750	-
		ANNUAL FIRE BACKFLOW AND WATER TESTING AND CERTIFICATION - PSB SHARED COST	250	-
		ANNUAL EXTERIOR BUILDING CLEANING FOR PUBLIC SAFETY BUILDING - SHARED COST	2,500	-
		ANNUAL ELEVATOR MONITORING/EMERGENCY CALL LINE FOR PSB - SHARED COST	350	-
001-4101-541.40-10	TRAVEL & PER DIEM	TRAVEL AND PER DIEM	9,475	9,475
001-4101-541.41-10	TELEPHONE	PHONE SERVICE FOR PUBLIC WORKS ADMIN STAFF (2) AND FACILITIES MANAGEMENT STAFF (8)	5,400	7,400
		PHONE REPLACEMENTS AND UPGRADES	2,000	-
001-4101-541.41-20	OTHER COMMUNICATION	TABLET SERVICE FOR FACILITIES STAFF (4)	1,900	5,082
		TABLET SERVICE FOR ADMIN STAFF	432	-
		REPLACEMENT TABLETS FOR FACILITIES STAFF	1,000	-
		MIFI SERVICE FOR FACILITIES STAFF (2)	875	-
		MIFI SERVICE FOR ADMIN STAFF (2)	875	-
001-4101-541.41-30	POSTAGE	FREIGHT CHARGES FOR SHIPPING MATERIALS AND EQUIP DELIVERY / RETURNS	250	250
001-4101-541.43-10	ELECTRIC, WATER, GAS	WATER	38,912	81,673
		SECO ENERGY	39,181	-
		GAS	1,237	-
		ELECTRIC	2,343	-
001-4101-541.44-10	RENTALS & LEASES	RENTAL OF SPECIALIZED EQUIPMENT TO INCLUDE CRANES, AERIAL LIFTS, FLOOR CARE EQUIPMENT, WATER MITIGATION EQUIPMENT, EMERGENCY HVAC NEEDS	4,000	11,620
		TOSHIBA COPIERS FOR PUBLIC WORKS (2)	7,620	-
001-4101-541.45-10	LIABILITY	LIABILITY INSURANCE	41,158	41,158

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GENERAL SERVICES DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-4101-541.46-10	BUILDING	REPAIR AND MAINTENANCE COSTS FOR GENERAL FUNDED BUILDINGS	21,500	42,000
		SPORTS COMPLEX LIGHTING REPAIRS FOR WOODLEA SPORTS SOFTBALL AND ACTIVITY FIELDS	2,000	-
		SPORTS COMPLEX LIGHTING MAINTENANCE FOR STOVER SPORTS COMPLEX	4,500	-
		EMERGENCY OR COMPLIANCY REPAIRS TO FIRE ALARM FOR FIRE ALARM OR SPRINKLER SYSTEM - CITY HALL / PUBLIC WORKS / LIBRARY	4,000	-
		EMERGENCY CHILLER REPAIRS - CITY HALL	10,000	-
001-4101-541.46-12	PAVILION	REPAIR AND MAINTENANCE COSTS FOR PAVILION OPERATIONS AT EXPECTED LEVEL OF SERVICE	4,300	8,300
		EMERGENCY OR COMPLIANCY REPAIRS TO FIRE ALARM, FIRE SPRINKLER, OR SECURITY SYSTEM (NOT INCLUDING CCTV CAMERAS)	4,000	-
001-4101-541.46-13	PROP SHOP	REPAIR AND MAINTENANCE COSTS FOR WATERFRONT/ MARINA PROP SHOP	2,800	6,800
		REPLACEMENT MOUNTED FIRE EXTINGUISHER CABINETS FOR MARINA / FUEL DOCK / TRANSIENT DOCKS / BOAT RAMP / SEAPLANE RAMP & PARKING	4,000	-
001-4101-541.46-14	UTILITY BUILDINGS	REPAIR AND MAINTENANCE COSTS FOR UTILITIES ASSETS INCLUDING FACILITIES, OUTLYING PROPERTIES	4,600	4,600
001-4101-541.46-15	EQUIPMENT	REPAIR AND MAINTENANCE OF FACILITIES MANAGEMENT EQUIPMENT AND FLEET	3,000	6,500
		TIRES FOR LOADER - SHARED COST	3,500	-
001-4101-541.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
001-4101-541.46-18	FIRE	REPAIR AND MAINTENANCE COSTS FOR FS 28 AND FS 29 - INCLUDES EMS STATION 161	2,675	15,325
		HVAC REPAIRS - INCLUDES TRANE CONTROLS / CHILLERS CLOSED-LOOP SYSTEM / AIR HANDLERS / VAV'S / EXHAUST FANS / FAN-COIL UNITS / AND SPLIT SYSTEMS	10,000	-
		FLAG SET CHANGEOUTS AT PSB (3)	1,650	-
		EMERGENCY REPAIRS TO ATS SYSTEMS AT PSB OR FS 29	1,000	-
001-4101-541.46-19	POLICE	REPAIR AND MAINTENANCE COSTS FOR POLICE DEPARTMENT / EOC	2,150	12,650
		EMERGENCY REPAIRS TO TRANE CONTROLS, CHILLERS, AIR HANDLERS, VAV'S, FAN COIL UNITS, GUN RANGE EXHAUST SYSTEM	8,000	-
		EMERGENCY REPAIRS TO ATS SWITCH - PSB	500	-
		EMERGENCY OR COMPLIANCY REPAIRS TO FIRE ALARM, FIRE SPRINKLER, FIRE BACKFLOW SYSTEMS - PSB	2,000	-

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GENERAL SERVICES DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-4101-541.46-25	MISCELLANEOUS	REPLACEMENT FLAGS FOR CITY-WIDE FLAG DISPLAYS INCLUDING CITY HALL BUNTINGS AND ADDITIONAL MAIN STREET DISPLAYS DURING MEMORIAL DAY/ JULY FOURTH/ VETERAN'S DAY	4,400	9,680
		REPAIR AND MAINTENENANCE OF OTHER NON-BUILDING RELATED ITEMS SUCH AS FENCING, GATES, WOODEN WALKWAYS, PROPERTY IN THE OPEN	3,600	-
		ANNUAL FLAGPOLE CABLING/HALYARD MAINTENANCE - FREEDOM FLAG AND CITY HALL	1,680	-
001-4101-541.46-45	EXTERMINATING	ANNUAL PEST CONTROL FOR UTILITIES DEPARTMENT	900	11,950
		ANNUAL PEST CONTROL POLICE / SHARED COST PSB	900	-
		ANNUAL PEST CONTROL FOR PUBLIC WORKS DEPARTMENT	1,800	-
		ANNUAL PEST CONTROL FOR PAVILION ON THE LAKE	3,450	-
		ANNUAL PEST CONTROL FOR COMMUNITY SERVICES DEPARTMENT	1,200	-
		ANNUAL PEST CONTROL FOR CITY HALL	340	-
		ANNUAL PEST CONTROL COST FOR MARINA/ WATERFRONT	360	-
		ANNUAL PEST CONTROL COST FOR COMMUNITY SERVICES	1,200	-
		ANNUAL PEST CONTOL FOR FS29/ SHARED COST PSB	1,800	-
001-4101-541.47-10	PRINTING & BINDING	PRINTS OF MAPS, PLANS, BUSINESS CARDS AND OTHER PRINTED FORMATS INCLUDING PHOTOS	500	500
001-4101-541.48-22	LIGHT UP MAIN ST-SUPPLIES	REPAIR AND MAINTENANCE OF MAIN STREET ELECTRICAL AND EVENT POWER BOXES / REPLACEMENT POWER LINE FEEDS FOR GENERATORS	5,000	5,000
001-4101-541.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES SUCH AS PENS, PENCILS, BINDERS, ELECTRONIC STORAGE DEVICES	2,500	2,500
001-4101-541.52-10	OPERATING SUPPLIES	OPERATING SUPPLIES SUCH AS CUSTODIAL CLEANING SUPPLIES & PAPER GOODS FOR GENERAL FUNDED FACILITIES/ PLUMBING SUPPLIES / STOCK ITEMS / AIR FILTERS / ELECTRICAL SUPPLIES / SAFETY EQUIPPMENT & PPE / SMALL HAND TOOLS / WEARABLE ITEMS SUCH AS SAW BLADES, SAND	47,000	47,000
001-4101-541.52-11	DURABLE GOODS	REPLACEMENT OF HAND-HELD POWER TOOLS AND ACCESSORIES - INCLUDING NEW BATTERIES	1,500	25,100
		REPLACEMENT CLEANING CADDY FOR PARKS ROUTE	1,800	-
		NEW CLEANING CADDY FOR CITY HALL USE	1,800	-
		CITY FACILITY A/C UPGRADES	20,000	-
001-4101-541.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	19,816	19,816
001-4101-541.52-25	UNIFORMS	UNIFORM RENTAL FOR FACILITIES MANAGEMENT (8)	5,200	11,800

FUND 001
DEPT 41
DIVISION 01

GENERAL SERVICES DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		WORK BOOTS FOR EMPLOYEES (8) & PUBLIC WORKS STAFF (2)	2,500	-
		UNIFORM ADVANTAGE PROGRAM	750	-
		UNIFORM ADDS & RE-STOCKING FEES	750	-
		JACKETS FOR FACILITIES STAFF WITH EMBROIDERY	1,000	-
		HATS/COLD WEATHER BEANIES	400	-
		CITY SHIRTS FOR PUBLIC WORKS ADMIN (2)	600	-
		CITY SHIRTS FOR FACILITIES MGR & SUPERVISOR	600	-
001-4101-541.52-59	GEN SVCS SIGN MATERIALS	REPAIR AND MAINTENANCE FOR EXTERIOR BUILDING SIGNAGE	2,400	2,400
001-4101-541.52-60	PAVILION	OPERATING AND MAINTENANCE COSTS FOR PAVILION ON THE LAKE - HVAC FILTERS / DRAIN MAINTAINANCE CHEMICALS / LIGHT BULBS	1,525	1,525
001-4101-541.52-61	PROP SHOP	OPERATION AND MAINTENANCE COSTS FOR WATERFRONT PROP SHOP/MARINA	1,525	1,525
001-4101-541.52-62	UTILITY BUILDINGS	OPERATION AND MAINTENANCE COSTS FOR UTILITIES DEPT BUILDINGS INCLUDING JANITORIAL SUPPLIES, AIR FILTERS, PAPER GOODS	4,725	4,725
001-4101-541.52-63	FIRE STATION	OPERATION AND MAINTENANCE COSTS FIRE DEPT - FS 28 & 29	2,300	7,200
		SHARED COST FOR PAPER GOODS AND JANITORIAL SUPPLIES, AIR FILTERS, WATER FILTERS FOR PUBLIC SAFETY COMPLEX	4,900	-
001-4101-541.52-64	POLICE	OPERATION AND MAINTENANCE COSTS FOR POLICE STATION	1,500	3,800
		PAPER GOODS AND JANITORIAL SUPPLIES FOR PSB - SHARED COST	2,300	-
001-4101-541.52-89	DISASTER RECOVERY	NO AMOUNT BUDGETED	-	-
001-4101-541.54-10	BKS, PUB, SUB, MEM, LIB	SPECIAL CODE BOOKS, PUBLICATIONS, AND MEMBERSHIPS FOR FACILITIES MANAGEMENT AND PUBLIC WORKS ADMIN TO INCLUDE IFMA / APWA / IMSA / SUNSHINE SAFETY COUNCIL / AMERICAN WATER WORKS ASSOCIATION / FLORIDA WATER POLLUTION CONTROL OPS ASSOC. / INTERNATIONAL CODE	3,200	3,200
001-4101-541.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-
001-4101-541.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-4101-541.64-17	EQUIP-NEW VEHICLES	NO AMOUNT BUDGETED	-	-

FUND 001
DEPT 41
DIVISION 02

STREET MAINTENANCE DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-4102-541.12-10	REGULAR SALARIES	114,355	227,404	305,979	34.55%
001-4102-541.14-10	OVERTIME	390	4,500	3,000	(33.33%)
001-4102-541.21-10	FICA / MED TAXES	8,454	17,025	22,780	33.80%
001-4102-541.22-20	FL STATE RETIREMENT	15,582	31,659	49,556	56.53%
001-4102-541.23-10	HEALTH INSURANCE	9,965	27,802	44,342	59.49%
001-4102-541.23-15	DENTAL INSURANCE	768	1,750	2,093	19.60%
001-4102-541.23-20	LIFE INSURANCE	635	1,253	1,711	36.55%
001-4102-541.23-21	SHORT-TERM DISABILITY	476	941	1,231	30.82%
001-4102-541.23-30	DEPENDENT HEALTH INSURANC	-	46,741	-	(100.00%)
001-4102-541.23-35	DEPENDENT DENTAL INSURANC	55	1,811	619	(65.82%)
001-4102-541.23-40	LONG TERM DISABILITY	290	574	780	35.89%
001-4102-541.23-45	VISION INSURANCE	23	85	390	358.82%
001-4102-541.24-10	WORKERS' COMPENSATION	11,949	12,826	14,272	11.27%
* SALARIES AND BENEFITS		162,942	374,371	446,753	19.33%
OPERATING EXPENDITURES					
001-4102-541.31-15	ENGINEERING	20,660	50,591	45,000	(11.05%)
001-4102-541.34-10	CONTRACTUAL SERVICES	71,939	55,866	49,800	(10.86%)
001-4102-541.40-10	TRAVEL & PER DIEM	281	1,000	2,600	160.00%
001-4102-541.41-10	TELEPHONE	1,276	2,300	2,400	4.35%
001-4102-541.41-20	OTHER COMMUNICATION	-	-	500	-%
001-4102-541.41-30	POSTAGE	20	125	125	-%
001-4102-541.43-10	ELECTRIC, WATER, GAS	393,601	660,085	668,998	1.35%
001-4102-541.44-10	RENTALS & LEASES	-	-	1,500	-%
001-4102-541.45-10	LIABILITY	13,687	11,763	12,822	9.00%
001-4102-541.46-15	EQUIPMENT	2,740	2,800	1,400	(50.00%)
001-4102-541.46-17	INSURANCE RECOVERY	-	19,000	-	(100.00%)
001-4102-541.46-25	MISCELLANEOUS	2,325	397	500	25.94%
001-4102-541.46-40	TRAFFIC LIGHT MAINT.	20,163	64,028	49,600	(22.53%)
001-4102-541.47-10	PRINTING & BINDING	-	300	300	-%
001-4102-541.51-10	OFFICE SUPPLIES	1,273	400	400	-%
001-4102-541.52-10	OPERATING SUPPLIES	9,743	6,700	6,700	-%
001-4102-541.52-11	DURABLE GOODS	8,405	9,995	5,200	(47.97%)
001-4102-541.52-15	FUEL COSTS	4,880	5,931	8,173	37.80%
001-4102-541.52-25	UNIFORMS	1,564	3,660	5,680	55.19%
001-4102-541.52-59	GEN SVCS SIGN MATERIALS	10,647	17,000	10,500	(38.24%)
001-4102-541.53-20	ROAD MATERIALS & SUPPLIES	8,335	20,289	24,300	19.77%
001-4102-541.54-10	BKS, PUB, SUB, MEM, LIB	-	1,000	300	(70.00%)
001-4102-541.59-21	REIMBURSEMENT/STMWTR-ROW	481,565	476,509	550,540	15.54%
* OPERATING EXPENDITURES		1,053,104	1,409,739	1,447,338	2.67%
CAPITAL EXPENDITURES					
001-4102-541.63-20	SIDEWALK REPAIR/CONST.	20,000	20,000	49,126	145.63%
001-4102-541.63-30	PAVING	-	-	112,042	-%
001-4102-541.64-15	EQUIP - NEW	11,325	34,598	-	(100.00%)
001-4102-541.64-25	FUTURE PROJECTS	-	1,280,100	-	(100.00%)
* CAPITAL EXPENDITURES		31,325	1,334,698	161,168	(87.92%)
TOTAL STREET MAINTENANCE		**1,247,371**	**3,118,808**	**2,055,259**	**(34.10%)**

FUND 001
DEPT 41
DIVISION 02

STREET MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-4102-541.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	305,979	305,979
001-4102-541.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	3,000	3,000
001-4102-541.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	22,780	22,780
001-4102-541.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	49,556	49,556
001-4102-541.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	44,342	44,342
001-4102-541.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,093	2,093
001-4102-541.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,711	1,711
001-4102-541.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,231	1,231
001-4102-541.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	-	-
001-4102-541.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	619	619
001-4102-541.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	780	780
001-4102-541.23-45	VISION INSURANCE	VISION INSURANCE	390	390
001-4102-541.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	14,272	14,272
001-4102-541.31-15	ENGINEERING	WAKIVA TRAIL SEG 1 & 5	20,000	45,000
		TAVARES PORTION OF TRAIL STUDY FOR A TRAIL THAT CONNECTS TAVARES, MOUNT DORA, EUSTIS, AND UMATILLA	25,000	-
001-4102-541.34-10	CONTRACTUAL SERVICES	30 STREET LIGHT ON 441 INTERLOCAL AGREEMENT WITH CITY OF LEESBURG	5,000	49,800
		SIDEWALK GRINDING PROGRAM CONTINUATION OF CONTRACT TO CORRECT POTENTIAL TRIP HAZARDS AND MEET ADA REQUIREMENTS - VARIOUS LOCATIONS	5,000	-
		ROADWAY MANAGEMENT SYSTEM	9,700	-
		RAILROAD CROSSING SIGNAL MAINTENANCE MAINTENANCE AGREEMENT WITH FDOT 50% - $3,600.00 $1,800 EACH - E. ALFRED, S SINCLAIR, S JOANNA, ST CLAIR ABRAMS, ROCKINGHAM, MAIN ST, S DORA BLVD 100% - $3600 - FAIRVISTA(OLD 441), FAIRVISTA(ANN), MANSFIELD	22,400	-

FUND 001
DEPT 41
DIVISION 02

STREET MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		CONTRACTED STRIPING OF MAIN ST AND CITY HALL MAINT OF STOP BARS, PARKING AREAS, ETC	1,500	-
		CONTRACTED ROADWAY STRIPING-MARKING FOR LG AREAS	6,000	-
		10 NEW STREET LIGHT ALONG SLIM HAYWOOD ROAD	200	-
001-4102-541.40-10	TRAVEL & PER DIEM	ATTEND SEMINARS, WORKSHOPS, CONFERENCES AND TECHNICAL CLASSES AS NEEDED AND REQUIRED FOR STREET DEPARTMENT EMPLOYEES	1,000	2,600
		TRAINING FOR TRAFFIC SIGNS, SIGNAL & PAVEMENT MARKINGS CERT, MOT CERT, CDL TRAINING, ASPHALT LEVEL 1 CERT	1,600	-
001-4102-541.41-10	TELEPHONE	4 STAFF PHONES BASED ON MONTHLY CHARGES	2,400	2,400
001-4102-541.41-20	OTHER COMMUNICATION	WI-FI HOTSPOT INTERNET SERVICE WHILE WORKING ON JOBSITE OR FROM HOME	500	500
001-4102-541.41-30	POSTAGE	MAIL LETTERS, CORRESPONDENCE TO RESIDENTS AND VENDORS AS NEEDED	125	125
001-4102-541.43-10	ELECTRIC, WATER, GAS	ELECTRIC	224,254	668,998
		SECO ENERGY	441,061	-
		LAKE ELSIE RESE	3,683	-
001-4102-541.44-10	RENTALS & LEASES	SPECIALIZED ROAD EQUIPMENT AS NEEDED - ROLLER, CORE DRILL, MESSAGE BOARDS, ETC	1,500	1,500
001-4102-541.45-10	LIABILITY	LIABILITY INSURANCE	12,822	12,822
001-4102-541.46-15	EQUIPMENT	REPAIRS AS NEEDED FOR BACKHOE, SKID STEER, ASPHALT AND DUMP TRAILER	1,400	1,400
001-4102-541.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
001-4102-541.46-25	MISCELLANEOUS	REPAIRS FROM STORMS, VANDALISM, ACCIDENTS	500	500
001-4102-541.46-40	TRAFFIC LIGHT MAINT.	ANNUAL TRAFFIC SIGNAL AND SCHOOL FLASHERS MAINTENANCE AGREEMENT WITH LAKE COUNTY INTERSECTIONS W/TRAFFIC SIGNALS 5 @ $4400/EA	22,000	49,600
		TRAFFIC SIGNALS INTERCONNECTED W/TELE-COMM 9 @ $1900/EA	17,100	-
		SIGNAL FLASHERS PUBLIC SAFETY BLD 2 @ $750/EA	1,500	-
		SCHOOL FLASHERS 6 @ $750/EA	4,500	-
		LAKE COUNTY REQUIRES THE CITY OF TAVARES BUDGET FOR ONE MODEM AND ONE CONTROLLER FOR UPGRADES TO PROVIDE A HIGH-QUALITY OF MAINTENANCE SERVICE	4,500	-
001-4102-541.47-10	PRINTING & BINDING	PRINTING MAPS, PLANS, BUSINESS CARDS ,ETS	300	300

FUND 001
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DIVISION 02

STREET MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-4102-541.51-10	OFFICE SUPPLIES	SPUPPLIES INCLUDING PENS, PAPER, STAPLES, BINDERS, LABELS, WHITEOUT, ETC	400	400
001-4102-541.52-10	OPERATING SUPPLIES	PURCHASE HARDWARE, SMALL TOOLS, COPY PAPER,	200	6,700
		SPILL CLEAN UP, SAFETY TAPE, CORDLESS POWER TOOLS	1,700	-
		SAFETY EQUIPMENT, FIRST AID SUPPLIES, EMERGENCY	3,600	-
		AND ACCESSORIES, CONCRETE SUPPLIES, ETC	1,200	-
001-4102-541.52-11	DURABLE GOODS	ADA MATS NEEDING REPLACEMENT PER SIDE ASSESSMENT 20 EACH @ $225	4,500	5,200
		IPAD FOR INSPECTOR	700	-
001-4102-541.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	8,173	8,173
001-4102-541.52-25	UNIFORMS	UNIFORM RENTAL FOR 4 EMPLOYEES	3,300	5,680
		SWEATSHIRTS W/LOGO FOR STAFF 4 EACH @ $85	340	-
		SHIRTS W/LOGO MANAGER 5 EACH @ $50	250	-
		SHIRT W/LOGO FOR STAFF (MEETINGS, CLASSES) 5 EACH @ $50	250	-
		REFLECTIVE HIGH VIS T-SHIRTS 15 EACH @ $20	300	-
		HATS W/LOGO FOR STAFF 12 EACH @ $20	240	-
		BOOTS FOR STREET STAFF 4 EACH @ $250	1,000	-
001-4102-541.52-59	GEN SVCS SIGN MATERIALS	SIGN BLANKS AND VINYL MONEY MOVED FROM CONTRACTUAL SERVICES FOR LAKEW COUNTY MAINTAIN SIGNAGE CITY OF TAVARES NOW MAINTAINS ITS OWN SIGNS	10,000	10,500
		EVENT AND SPECIALTY SIGNS	500	-
001-4102-541.53-20	ROAD MATERIALS & SUPPLIES	MATERIALS FOR ROAD REPAIRS INCLUDING CONCRETE AND ASPHALT AS NEEDED	14,000	24,300
		THERMO FOR MAINTENENCE OF LINES AND MARKINGS	5,500	-
		ROAD STENCILS FOR STRIPING REPLACEMENT	300	-
		MILLING MATERIAL FOR ROAD REPAIRS	4,500	-
001-4102-541.54-10	BKS, PUB, SUB, MEM, LIB	REFERENCE MANUALS, FEDERAL AND STATE GUIDELINES	300	300
001-4102-541.59-21	REIMBURSEMENT/STMWTR-ROW	REIMBURSEMENT TO STORMWATER FUND FOR RIGHT-OF-WAY SERVICES	550,540	550,540
001-4102-541.63-20	SIDEWALK REPAIR/CONST.	SIDEWALK REPLACEMENT, ADA RAMPS, LARGE PROJECTS	49,126	49,126
001-4102-541.63-30	PAVING	ROAD PAVING AND RESURFACING	112,042	112,042
001-4102-541.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
001-4102-541.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

TAVARES

America's Seaplane City®

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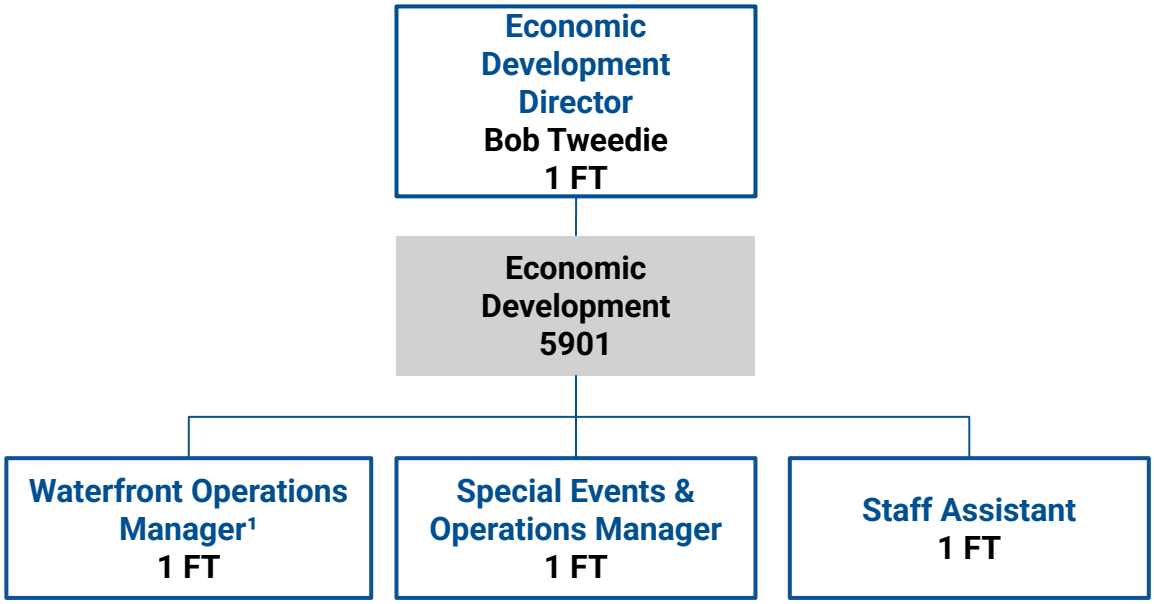
Economic Development

Economic Development

Department 59

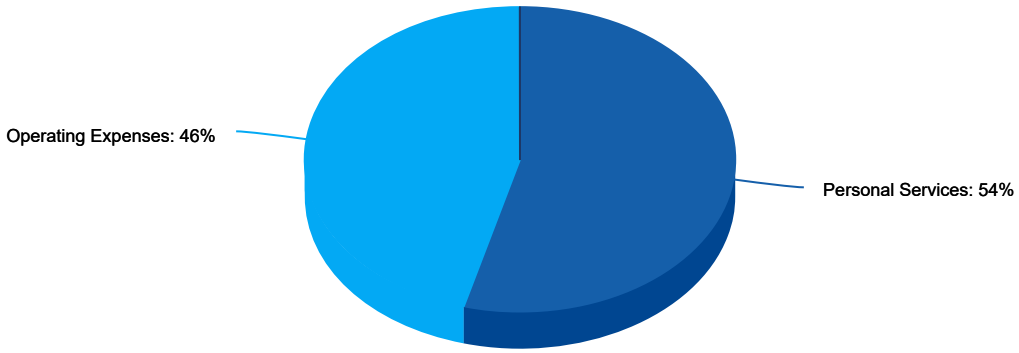


Position Summary				
Authorized Positions	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**
Full Time:				
Economic Development Director	12001	1	1	1
Special Events & Operations Manager	59004	1	1	1
Staff Assistant	25003	0	1	1
No. of Full Time		2	3	3
Total No. of Positions:		**2**	**3**	**3**
Total FTEs:		**2**	**3**	**3**

1. The Waterfront Operations Manager position is included in the Fund 405 Position Summary and therefore excluded from here.

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Economic Development-5901				
Personal Services	304,792	369,045	**447,114**	21.15%
Operating Expenses	33,092	52,047	**377,678**	625.65%
Capital Expenses	159,840	449,576	**-**	(100.00%)
Grand Total Eco. Dev.	**$497,724**	**$870,668**	**$824,792**	**(5.27%)**
Percentage of Fund Budget	**2.03%**	**2.91%**	**2.77%**	

2026 APPROPRIATIONS



ECONOMIC DEVELOPMENT - 5901

DEPARTMENT MISSION

The Economic Development Department implements the Council approved Economic Development Plan that focuses on the development of target sectors. The plan includes the "Medical Village" across from Advent Health Waterman, downtown revitalization and special events, Tavares Seaplane Base & Marina, The Pavilion on The Lake, attracting aviation and manufacturing industries and the enhancement of recreation, sports and tournament facilities and a redevelopment of SR19 corridor, new retail attraction and enhancement along the SR19 & US Highway 441 corridors. The Economic Development Department strives to cultivate an environment that facilitates the success of existing businesses and the attraction of new business to enhance the overall economic health and well being of the community.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Economic Development Department serves as the concierge to the business community by helping our existing businesses to grow, prosper and reach their full potential and to help new businesses succeed. Responsibilities include: administering City incentive programs, providing services for business placement/retention/expansion/recruitment, implementing programs that foster growth & prosperity, create and coordinate major events to stimulate the local economy, and pursue State and Federal grants improve City facilities and programs. These activities will create jobs and improve the quality of life for the citizens in the Tavares community.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Value of New Commercial Construction	$7,332,967	$4,272,516	$4,844,131	$5,000,000
2.	Number of New Business Licenses	52	47	55	60
3.	Number of Façade Grants Processed	5	4	4	5
4.	Number of Special Events Facilitated	35	33	31	31

2026 GOALS

Organizational Development

Provide employees with an awareness of the strategy, actions and benefits of economic development and re-development of the City.

Growth and Development

To foster a progressive quality of life that promotes safety; business creation and expansion; community events; recreational and sporting activities for citizens and visitors while recognizing the historical heritage of the community. Focusing efforts on enhancing opportunities for those businesses within the City adversely impacted by the Coronavirus pandemic in 2020.

Citizen and Customer Service Focus

To create an environment that promotes citizen satisfaction with the provision of essential services.

Innovation and Technology

To utilize technology as a driver to foster innovation in the delivery of high quality governmental services in an efficient and economical manner, and to provide effective means and methods that ensures timely and relevant information being provided to citizens of Tavares.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted as the integral components of successful operations.

2026 OBJECTIVES

1. Communicate with staff and City Council on commercial development, special events, economic impact and incentives on a regular basis.

2. Promote the economic development of the City by engaging in activities that promote business retention and growth of existing businesses and the recruitment of new businesses, with a special emphasis and priority on economic recovery from the devastating impacts of Coronavirus.
3. Promote economic opportunity for area residents, property owners, and businesses by promoting intense development, where appropriate, within the Downtown core.
4. Operate the seaplane base and marina facilities with a continued focus on maximizing revenues and economic development opportunities for the downtown/waterfront business community.
5. Continue to support connecting multi-use trail between downtown Tavares, Golden Triangle YMCA and Mt. Dora.
6. Facilitate up to 35 special events within the waterfront entertainment district.
7. Monitor grant and funding opportunities to assist in City programs and operations.
8. Support the financial and market growth of the Tavares Seaplane Base & Marina with greater facility awareness, customer service, special events and administrative support.
9. Update Economic Development Strategy & Marketing Materials.
10. Continue to implement CRA/TIF action plan consistent with the updated Downtown Master Plan.

2025 ACCOMPLISHMENTS

1. Downtown commercial space at 100% occupancy, new fine dining steakhouse restaurant opened in the downtown. Available industrial park space is at 100% occupancy.
2. Coordinated thirty three special events in Wooton Park.
3. Executed lease with new marketplace/food hall tenant to occupy the Alfred Street station property.
4. Multiple new retail, restaurant and other commercial establishments opened on the SR 441, SR19 corridors
5. Issued & Administered CRA façade grants in the downtown CRA district.
6. Closed on property sale of Tavares Square for redevelopment of mixed use commercial, residential project.

FUND 001
DEPT 59
DIVISION 01

ECONOMIC DEVELOPMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-5901-559.12-10	REGULAR SALARIES	214,875	253,912	289,873	14.16%
001-5901-559.15-61	CELL PHONE ALLOWANCE	1,201	1,200	1,200	-%
001-5901-559.21-10	FICA / MED TAXES	15,836	19,997	21,491	7.47%
001-5901-559.22-20	FL STATE RETIREMENT	59,065	70,549	75,768	7.40%
001-5901-559.23-10	HEALTH INSURANCE	9,965	12,357	19,279	56.02%
001-5901-559.23-15	DENTAL INSURANCE	877	1,312	1,365	4.04%
001-5901-559.23-20	LIFE INSURANCE	1,216	1,521	1,635	7.50%
001-5901-559.23-21	SHORT-TERM DISABILITY	675	855	908	6.20%
001-5901-559.23-30	DEPENDENT HEALTH INSURANC	-	5,193	32,413	524.17%
001-5901-559.23-35	DEPENDENT DENTAL INSURANC	-	905	1,886	108.40%
001-5901-559.23-40	LONG TERM DISABILITY	557	695	748	7.63%
001-5901-559.23-45	VISION INSURANCE	23	169	169	-%
001-5901-559.24-10	WORKERS' COMPENSATION	502	380	379	(0.26%)
* SALARIES AND BENEFITS		304,792	369,045	447,114	21.15%
OPERATING EXPENDITURES					
001-5901-559.34-10	CONTRACTUAL SERVICES	33	-	55,000	-%
001-5901-559.40-10	TRAVEL & PER DIEM	3,841	8,170	10,605	29.80%
001-5901-559.41-10	TELEPHONE	1,224	3,160	3,700	17.09%
001-5901-559.41-30	POSTAGE	87	105	115	9.52%
001-5901-559.44-10	RENTALS & LEASES	1,079	-	-	-%
001-5901-559.45-10	LIABILITY	11,398	9,795	10,677	9.00%
001-5901-559.46-25	MISCELLANEOUS	2,500	-	-	-%
001-5901-559.47-10	PRINTING & BINDING	373	297	1,000	236.70%
001-5901-559.48-60	SPONSORED EVENTS	-	1,647	282,200	17034.18%
001-5901-559.49-10	ADVERTISING	4,000	7,285	7,200	(1.17%)
001-5901-559.51-10	OFFICE SUPPLIES	546	1,260	1,000	(20.63%)
001-5901-559.52-10	OPERATING SUPPLIES	24	630	700	11.11%
001-5901-559.52-11	DURABLE GOODS	-	14,486	-	(100.00%)
001-5901-559.54-10	BKS, PUB, SUB, MEM, LIB	7,987	5,212	5,481	5.16%
* OPERATING EXPENDITURES		33,092	52,047	377,678	625.65%
CAPITAL EXPENDITURES					
001-5901-559.64-25	FUTURE PROJECTS	159,840	449,576	-	(100.00%)
* CAPITAL EXPENDITURES		159,840	449,576	-	(100.00%)
TOTAL ECONOMIC DEVELOPMENT		**497,724**	**870,668**	**824,792**	**(5.27%)**

FUND 001
DEPT 59
DIVISION 01

ECONOMIC DEVELOPMENT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-5901-559.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	289,873	289,873
001-5901-559.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	1,200	1,200
001-5901-559.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	21,491	21,491
001-5901-559.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	75,768	75,768
001-5901-559.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	19,279	19,279
001-5901-559.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,365	1,365
001-5901-559.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,635	1,635
001-5901-559.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	908	908
001-5901-559.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	32,413	32,413
001-5901-559.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,886	1,886
001-5901-559.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	748	748
001-5901-559.23-45	VISION INSURANCE	VISION INSURANCE	169	169
001-5901-559.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	379	379
001-5901-559.34-10	CONTRACTUAL SERVICES	RETAIL RECRUITMENT CONSULTANT	55,000	55,000
001-5901-559.40-10	TRAVEL & PER DIEM	TRAVEL AND PER DIEM WHICH MAY INCLUDE THE	10,605	10,605
001-5901-559.41-10	TELEPHONE	AT&T FIRSTNET CELL PLAN & UPGRADE (CHERI)	2,000	3,700
		DEPARTMENT OF MANAGEMENT SERVICES (FAX LINE)	700	-
		AT&T FIRSTNET MIFI AIRCARD (CHERI & BOB)	1,000	-
001-5901-559.41-30	POSTAGE	POSTAGE FOR MARKETING MATERIALS, GRANT PACKGES	115	115
001-5901-559.44-10	RENTALS & LEASES	NO AMOUNT BUDGETED	-	-
001-5901-559.45-10	LIABILITY	LIABILITY INSURANCE	10,677	10,677

FUND	**001**
DEPT	**59**
DIVISION	**01**

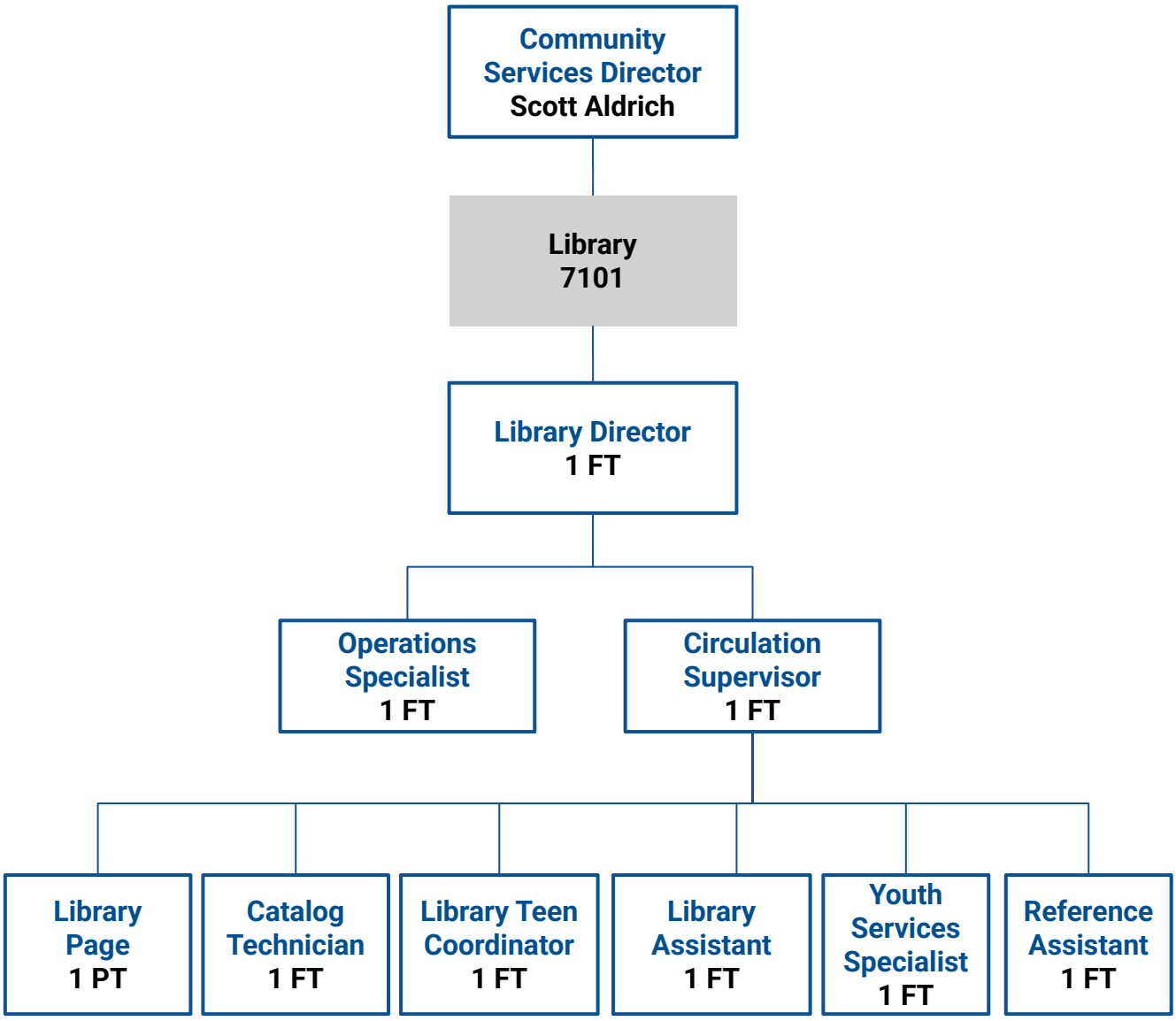
ECONOMIC DEVELOPMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-5901-559.46-25	MISCELLANEOUS	NO AMOUNT BUDGETED	-	-
001-5901-559.47-10	PRINTING & BINDING	PRINTER COPIES / PRINTS	1,000	1,000
001-5901-559.48-60	SPONSORED EVENTS	HOST FFEA / MUNICIPAL EVENT PLANNER LUNCHEON	1,200	282,200
		VISITORS CENTER SUPPORT	7,500	-
		ROCKTOBERFEST / MONSTER SPLASH	85,000	-
		RHYTHM ON RUBY STREET PARTY	75,000	-
		PLANES, TUNES & BBQ / SEAPLANE A PALOOZA	110,000	-
		AFRICAN AMERICAN HERITAGE FESTIVAL	3,500	-
001-5901-559.49-10	ADVERTISING	PROMOTION ITEMS, GIVEAWAYS FOR FY26	1,200	7,200
		ADVERTISING, PROMOTION FOR RECRUITMENT OF	6,000	-
001-5901-559.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	1,000	1,000
001-5901-559.52-10	OPERATING SUPPLIES	CITY LOGO SHIRT PER POLICY	700	700
001-5901-559.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
001-5901-559.54-10	BKS, PUB, SUB, MEM, LIB	SPA MEMBERSHIP	80	5,481
		SEC-AAAE (SE CH-AMERICAN ASSOC OF AIRPORT EXECS)	40	-
		IEDC MEMBERSHIP	525	-
		ICSC MEMBERSHIP	310	-
		FFEA MEMBERSHIP	550	-
		FEDC MEMBERSHIP	700	-
		AOPA MEMBERSHIP	100	-
		AAAE MEMBERSHIP	315	-

Library

Library

Division 71*



*The Library is a Division of the Community Services Department.

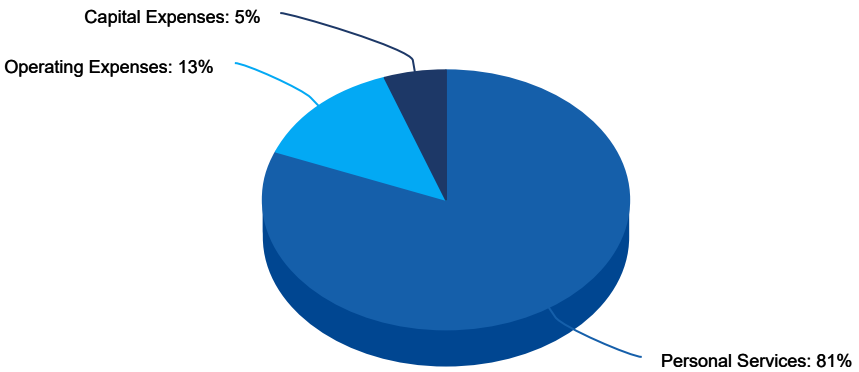
Position Summary

Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
Catalog Technician	71002	1	1	1
Circulation Supervisor	22008	1	1	1
Library Assistant	22008	0	1	1
Library Director	22001	1	1	1
Library Teen Coordinator		1	1	1
Operations Specialist	22006	1	1	1
Reference Assistant	71001	1	1	1
Youth Services Specialist	22004	1	1	1
No. of Full Time		7	8	8
Part Time:				
Library Page	22005	1	1	1
No. of Part Time:		1	1	1
Total No. of Positions:		**8**	**9**	**9**
Total FTEs:		**7.5**	**8.5**	**8.5**

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Library-7101				
Personal Services	668,495	781,100	**806,369**	3.24%
Operating Expenses	113,989	140,181	**134,196**	(4.27%)
Capital Expenses	49,750	61,500	**54,000**	(12.20%)
Grand Total Library	**$832,234**	**$982,781**	**$994,565**	**1.20%**
Percentage of Fund Budget	**3.40%**	**3.29%**	**3.33%**	

2026 APPROPRIATIONS



LIBRARY - 7101

DEPARTMENT MISSION

The Tavares Public Library connects patrons with experiences, materials, and technology in order to make a positive impact in their lives.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Tavares Public Library is at the heart of the community, enriching lives by promoting literacy, supporting lifelong learning, and offering vital programming and resources for all ages. The Library serves as a bridge to social services, helps close the digital divide through free access to technology, WI-FI (inside and outside the building) and ensures all members of the community have the necessary tools to thrive. The Library provides a thoughtfully curated and balanced collection engaging readers of all interests and reading levels. In addition to the collection, the Library offers a wide range of educational, cultural, and recreational programs enhancing the cultural fabric of the community. The Library provides free access to laptops for all cardholders. The "Digital Library" is available 24/7, providing access to E-books, E-audiobooks, E-magazines, and a wealth of online databases covering a wide range of topics from career assistance to online homework help. The Library offers essential services providing assistance with re-employment applications, court forms, social service applications, tax forms, free tax preparation and more. The Library has developed deep bonds with and provides outreach to daycare centers, schools, assisted living centers, and community organizations. The Library maintains the city's three Little Free Libraries. The Library is a member of the Lake County Library System and shares its collection with 16 participating libraries. The City of Tavares receives appropriations from Lake County. Appropriations are based on Circulation statistics.

SERVICE INDICATORS

	Indicator Description	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Estimated 2026
1.	Circulation	89,513	97,962	96,495	97,424	97,900
2.	Reference Questions	20,329	23,893	25,270	25,649	25,900
3.	Number of NEW Library Card Sign Ups	1,089	1,256	1,178	1,189	1,200
4.	Number of Programs	356	449	423	430	430
5.	Program Attendance	5,554	8,604	7,323	7,623	7,820
6.	Door Count	61,883	73,965	75,940	76,430	76,780

2026 GOALS

Organizational Development

Focus on staff development and create more purposeful Library work spaces.

Growth and Development

Provide high quality essential services, innovative programming, and current library collections.

City Lifestyle

Curate a balanced library collection, engaging programs, and essential services and maintain quality City traditions, values, expectations.

Citizen and Customer Service Focus

Foster an inclusive and welcoming experience that exceeds patrons expectations.

Innovation and Technology

Research new technology initiatives to upgrade public computing experiences.

Organizational Performance

Research new technology initiatives to facilitate staff efficiencies and impactful customer experiences.

2026 OBJECTIVES

1. Focus on providing staff training opportunities.
2. Provide exceptional programming and resources for residents of all ages while meeting a diverse set of interests and needs.
3. Promote literacy through a current and balanced library collection engaging readers of all interests and levels.
4. Establish deeper relationships with community groups, schools, home school groups, and assisted living organizations.
5. Provide patron instruction to credible online research.
6. Promote the 24-hour Digital Library.
7. Research and apply for appropriate library grants.
8. Research new Circulation models to enhance customer experiences and staff efficiencies.
9. Research new Reference models to enhance customer experiences and staff efficiencies.

2025 ACCOMPLISHMENTS

1. Awarded Florida Wildflower Foundation's Seed of Knowledge Library Demonstration Garden Grant. The Tavares Public Library was one of three libraries in the state of Florida selected to pilot the grant.
2. Awarded Library of America: Places We Call Home Latino Poetry Grant. The Tavares Public Library was one of 75 institutions across the country awarded the grant.
3. Developed and led a robust set of educational, cultural, and recreational programs.
4. Stimulated circulation by monitoring best-sellers and hold lists to help guide purchasing strategies.
5. Encouraged literacy by providing a timely collection promoted through creative merchandising, topical reading lists, and and reading challenges.
6. Provided patrons with the essential services of re-employment applications, court forms, social service applications, and answered a wide variety of reference and technology related questions.
7. Promoted 24-Hour Digital Library.
8. Conducted monthly outreach events at assisted living centers, home owner associations, schools, and city events.
9. Provided patron instruction to credible online research.
10. Partnered with AARP to provide free tax preparation. This essential service is in its third year and is operating at full capacity.
11. Partnered with the Tavares African American Heritage Organization for the African American Heritage Concert. This partnership is in its third year and takes place after - hours in the Library expansion.
12. Developed and adopted the Library Culture Blue Print.
13. Filled all vacant positions on the Tavares Public Library Advisory Board.

FUND	**001**
DEPT	**71**
DIVISION	**01**

LIBRARY DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-7101-571.12-10	REGULAR SALARIES	448,538	520,233	544,307	4.63%
001-7101-571.14-10	OVERTIME	557	-	2,000	-%
001-7101-571.15-61	CELL PHONE ALLOWANCE	-	-	600	-%
001-7101-571.21-10	FICA / MED TAXES	31,884	37,089	39,145	5.54%
001-7101-571.22-10	RETIREMENT	4,801	5,178	7,521	45.25%
001-7101-571.22-20	FL STATE RETIREMENT	61,118	72,555	77,919	7.39%
001-7101-571.23-10	HEALTH INSURANCE	67,207	78,773	81,937	4.02%
001-7101-571.23-15	DENTAL INSURANCE	3,289	3,718	3,867	4.01%
001-7101-571.23-20	LIFE INSURANCE	2,487	2,881	3,014	4.62%
001-7101-571.23-21	SHORT-TERM DISABILITY	1,829	2,086	2,149	3.02%
001-7101-571.23-30	DEPENDENT HEALTH INSURANC	40,659	51,261	38,047	(25.78%)
001-7101-571.23-35	DEPENDENT DENTAL INSURANC	3,819	4,902	3,218	(34.35%)
001-7101-571.23-40	LONG TERM DISABILITY	1,140	1,314	1,383	5.25%
001-7101-571.23-45	VISION INSURANCE	62	381	551	44.62%
001-7101-571.24-10	WORKERS' COMPENSATION	1,105	729	711	(2.47%)
* SALARIES AND BENEFITS		668,495	781,100	806,369	3.24%
OPERATING EXPENDITURES					
001-7101-571.32-20	BOARD MEMBER PAYMENTS	340	350	4,200	1100.00%
001-7101-571.34-10	CONTRACTUAL SERVICES	140	-	400	-%
001-7101-571.40-10	TRAVEL & PER DIEM	735	414	1,300	214.01%
001-7101-571.41-10	TELEPHONE	1,419	1,826	1,826	-%
001-7101-571.41-20	OTHER COMMUNICATION	18,000	21,650	21,650	-%
001-7101-571.41-30	POSTAGE	12	40	40	-%
001-7101-571.43-10	ELECTRIC, WATER, GAS	24,780	29,082	30,906	6.27%
001-7101-571.44-10	RENTALS & LEASES	4,032	4,619	5,040	9.11%
001-7101-571.45-10	LIABILITY	27,173	23,352	25,454	9.00%
001-7101-571.46-10	BUILDING	-	-	3,840	-%
001-7101-571.47-10	PRINTING & BINDING	194	500	500	-%
001-7101-571.47-20	PRESERVATION OF BOOKS	94	75	75	-%
001-7101-571.48-40	ADULT PROGRAMS & EXHIBITS	3,913	3,036	4,000	31.75%
001-7101-571.48-45	TEENAGER PROGRAMS	972	800	1,000	25.00%
001-7101-571.48-50	CHILDREN'S READING PROG.	6,419	15,310	5,950	(61.14%)
001-7101-571.49-10	ADVERTISING	696	700	600	(14.29%)
001-7101-571.49-32	CREDIT CARD PROCESSING	192	500	525	5.00%
001-7101-571.51-10	OFFICE SUPPLIES	872	700	1,590	127.14%
001-7101-571.52-10	OPERATING SUPPLIES	10,195	8,011	13,600	69.77%
001-7101-571.52-11	DURABLE GOODS	3,327	19,921	2,400	(87.95%)
001-7101-571.52-25	UNIFORMS	539	525	500	(4.76%)
001-7101-571.52-30	ART IN THE SQUARE	2,939	2,000	2,000	-%
001-7101-571.52-37	FRIENDS OF LIBRARY EXPEND	500	-	-	-%
001-7101-571.54-10	BKS, PUB, SUB, MEM, LIB	6,506	6,770	6,800	0.44%
* OPERATING EXPENDITURES		113,989	140,181	134,196	(4.27%)
CAPITAL EXPENDITURES					
001-7101-571.66-10	STANDING ORDER NATL LIB	6,237	6,000	6,000	-%
001-7101-571.66-20	MAJOR COLLECTIONS BOOKS	43,513	55,500	48,000	(13.51%)
* CAPITAL EXPENDITURES		49,750	61,500	54,000	(12.20%)

FUND	001
DEPT	71
DIVISION	01

LIBRARY DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
TOTAL LIBRARY		832,234	982,781	994,565	1.20%

FUND 001
DEPT 71
DIVISION 01

LIBRARY DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-7101-571.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	544,307	544,307
001-7101-571.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	2,000	2,000
001-7101-571.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	600	600
001-7101-571.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	39,145	39,145
001-7101-571.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	7,521	7,521
001-7101-571.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	77,919	77,919
001-7101-571.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	81,937	81,937
001-7101-571.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,867	3,867
001-7101-571.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,014	3,014
001-7101-571.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,149	2,149
001-7101-571.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	38,047	38,047
001-7101-571.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	3,218	3,218
001-7101-571.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,383	1,383
001-7101-571.23-45	VISION INSURANCE	VISION INSURANCE	551	551
001-7101-571.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	711	711
001-7101-571.32-20	BOARD MEMBER PAYMENTS	BOARD MEMBER PAYMENTS (ASSUMES 7 MEMBERS THAT MEET 8 TIMES A YEAR AND GET PAID $75 PER MEETING)	4,200	4,200
001-7101-571.34-10	CONTRACTUAL SERVICES	LICENSED HANDYMAN SERVICE AND IPAD KIOSK	400	400
001-7101-571.40-10	TRAVEL & PER DIEM	STAFF TRAINING AND LAKE LEADERSHIP FOR LIBRARY DIRECTOR	1,300	1,300
001-7101-571.41-10	TELEPHONE	ONE CELL PHONE	1,826	1,826
001-7101-571.41-20	OTHER COMMUNICATION	ETHERNET PROVIDED BY COMCAST	21,650	21,650
001-7101-571.41-30	POSTAGE	MAILINGS TO PATRONS AND SHIPPING FOR EXHIBITS	40	40
001-7101-571.43-10	ELECTRIC, WATER, GAS	WATER ELECTRIC	2,078 28,828	30,906 -

FUND 001
DEPT 71
DIVISION 01

LIBRARY DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-7101-571.44-10	RENTALS & LEASES	RENTAL AND MAINTENANCE FOR TOSHIBA COPIERS	5,040	5,040
001-7101-571.45-10	LIABILITY	LIABILITY INSURANCE	25,454	25,454
001-7101-571.46-10	BUILDING	PAINT BEAMS AND ONE BOLLARD FOR YOUTH DOOR SEASONAL FLOWERS FOR FLOWER BOXES	3,840	3,840
001-7101-571.47-10	PRINTING & BINDING	PRINT AND COPY PROGRAM MATERIALS	500	500
001-7101-571.47-20	PRESERVATION OF BOOKS	PRESERVATION OF BOOKS AND DVDS	75	75
001-7101-571.48-40	ADULT PROGRAMS & EXHIBITS	ENGAGING PROGRAMS FOR ADULTS	4,000	4,000
001-7101-571.48-45	TEENAGER PROGRAMS	ENGAGING PROGRAMS FOR TEENS	1,000	1,000
001-7101-571.48-50	CHILDREN'S READING PROG.	ENGAGING PROGRAMS FOR CHILDREN AND FAMILIES	5,950	5,950
001-7101-571.49-10	ADVERTISING	CANVA SUBSCRIPTION AND NEWSPAPER ADVERTISING TO INCREASE VISITORS	600	600
001-7101-571.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	525	525
001-7101-571.51-10	OFFICE SUPPLIES	STANDARD OFFICE SUPPLIES PENS PAPER TONER	1,590	1,590
001-7101-571.52-10	OPERATING SUPPLIES	LIBRARY OPERATIONS SUPPLIES EXTERIOR CHRISTMAS LIGHTING	8,600 5,000	13,600 -
001-7101-571.52-11	DURABLE GOODS	NEW CIRCULATION DESK TO IMPROVE STAFF SAFETY AND CUSTOMER INTERACTIONS UPDATED CREDIT CARD MACHINE	2,400	2,400
001-7101-571.52-25	UNIFORMS	STAFF SHIRTS PER CITY POLICY	500	500
001-7101-571.52-30	ART IN THE SQUARE	ART AND CULTURAL PROGRAMMING FOR THE CITY	2,000	2,000
001-7101-571.52-37	FRIENDS OF LIBRARY EXPEND	NO AMOUNT BUDGETED	-	-
001-7101-571.54-10	BKS, PUB, SUB, MEM, LIB	MAGAZINE AND NEWSPAPER SUBSCRIPTIONS	6,800	6,800
001-7101-571.66-10	STANDING ORDER NATL LIB	LARGE PRINT BOOKS AND EBOOKS AND EAUDIO COLLECTION	6,000	6,000
001-7101-571.66-20	MAJOR COLLECTIONS BOOKS	BOOK COLLECTION	48,000	48,000

TAVARES

America's Seaplane City®

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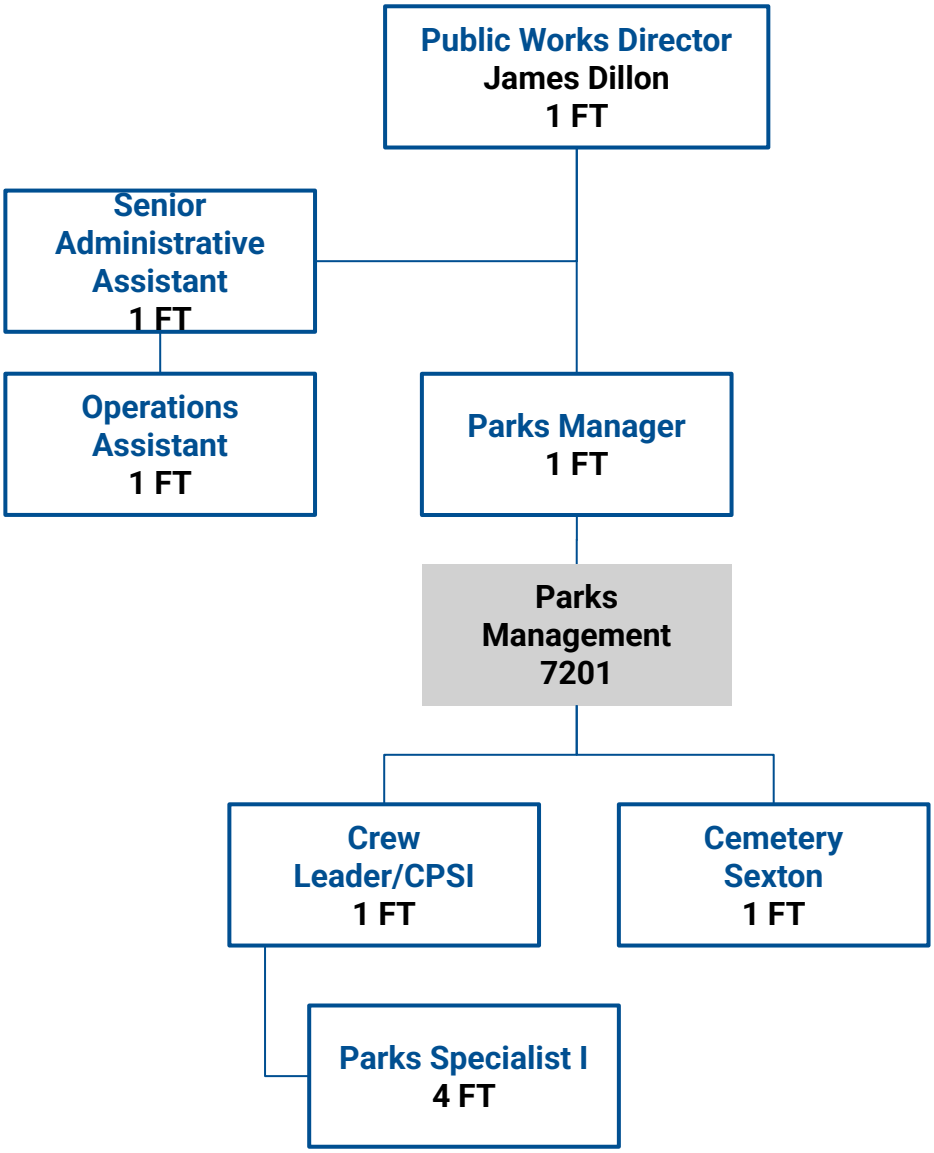
Parks Management

Parks Management

Division 7201



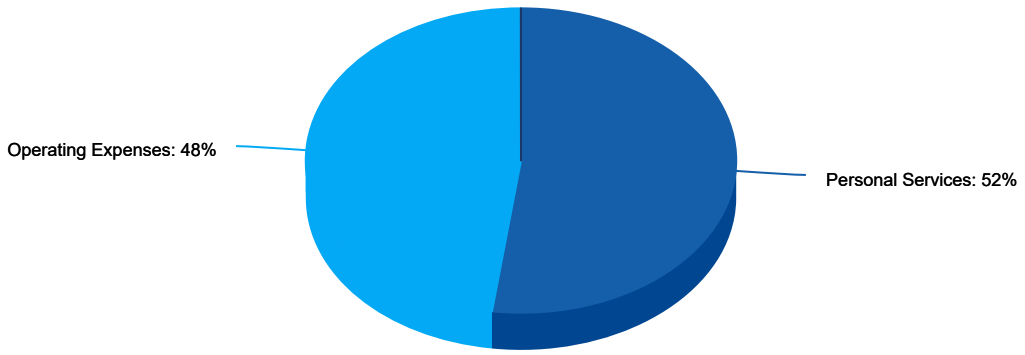
Position Summary

Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
Cemetery Sexton	18006	1	1	1
Crew Leader/CPSI	72020	1	1	1
Parks Manager	00003	1	1	1
Parks Specialist I	72011	3	4	4
No. of Full Time		6	7	7
Total No. of Positions:		**6**	**7**	**7**
Total FTEs:		**6**	**7**	**7**

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Parks-7201				
Personal Services	398,764	534,022	**597,215**	11.83%
Operating Expenses	448,529	560,511	**547,771**	(2.27%)
Capital Expenses	36,206	2,765	-	(100.00%)
Grand Total Parks	**$883,499**	**$1,097,298**	**$1,144,986**	**4.35%**

2026 APPROPRIATIONS



PARKS MANAGEMENT - 7201

DEPARTMENT MISSION

The Parks Management Division sustains City parks, playgrounds, municipal landscapes, the Tavares Cemetery, Tav-Lee trail, and award-winning floral displays in a manner that is visually appealing while protecting the integrity and balance of our million-dollar waterfront ecological system; with a mission to provide visitors and residents with a healthy, pristine, and inspiring city in which they are able to live, work, and play. Through this mission and participation in America in Bloom, the Parks Management Divsion will continue to honor and build upon our heritage with beautification programs such as the adoption of a new City flower while remaining ranked as an award winning city in the nation. The Parks Management Division takes great civic pride in the level of commitment that we dedicate to the beauty and experience one is afforded in the seat of Lake County, exemplifying a "Real Florida, Real Close" visit in America's Seaplane City.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Parks Management Division consists of one Manager, one Parks Operations Supervisor who also serves as an ISA Certified Arborist, four Park Specialists, and one Cemetery Sexton. The Division is accountable for maintaining 20 City parks and properties comprised of 42 acres of active park space and 258 passive park acres. Responsibilities include arbor care for numerous species of trees planted in the Cemetery & Arboretum, playground inspection, management of vendor agreements, grant reporting and cemetery management including lot sales and coordination with vendors. The Division also oversees landscaping of City-owned properties, conducting inspections of properties and infrastructure, amenities, and the programming of activities held in America's Seaplane City's award-winning parks, including the annual Arbor Day Celebration and Coastal Clean-up. Participation in America in Bloom and supported volunteer efforts are facilitated by the Division. The Public Works Department tagline, “Propelling Public Works Through Innovation” is positively demonstrated in the Parks Management Division.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	# Hours In Support of Special Events	140	323	275	246
2.	Acres of Cemetery Grounds Managed	20	20	20	20
3.	Burials Marked and Conducted	53	37	38	43
4.	Cemetery Plots Sold	74	68	61	67
5.	# of Parks/Properties Maintained 24x annually	18	19	20	20
6.	# Hours Maintaining Intensive Beds, Baskets	1,085	924	1202	1070
7.	Active Park Acres Maintained per FTE 17x/Yr.	5	6	6	6
8.	Passive Park Acres Maintained per FTE 17x/Yr.	57	59	52	52
9.	# Hours Spent Removing Trash/Litter in CRA	360	429	390	393
10.	Average Work Orders Executed Monthly	160	170	180	170

2026 GOALS

Organizational Development

Refine training, Florida Certified Landscape Technician and Florida Certified Irrigation Technician for staff that are unique to the role that they play as individuals in the organization. Capitalize upon features within our work order management system to better evaluate and project future needs.

Growth and Development

Embrace a Parks Masterplan and foster specific volunteer opportunties to engage the public and benefit from their expertise in passive park and beautification areas within the CRA. Attain Trail Town designation through the Office of Greenways and Trails, promoting the economic benefits that recreational and sporting activities foster within the city.

City Lifestyle

Foster a progressive quality of life that promotes safety, community, and recreational and sporting activities for citizens while maintaining City traditions and values.

Create an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency.

Innovation and Technology

Utilize technology initiatives to develop improved efficiencies and creativity.

Organizational Performance

Foster a professional organizational culture where economies of scale, efficiency, effectiveness, and ethical standards are promoted as instruments of successful operations.

2026 OBJECTIVES

1. Continue to provide excellent customer service to our internal and external customers.
2. Develop a Parks Master Plan.
3. Implement Park Impact Fees, to relieve the general fund and better provide for our parks.
4. Expand beautification projects throughout the City beginning with the adoption and planting of a new City flower.
5. Establish Fishing Derby events at Public Works Campus through our partnership with the FWC.
6. Seek grant opportunities for Tavares Nature Park.
7. Develop 5 year Master Plan for Tavares Nature Park.
8. Establish a forest management plan for Tavares Nature Park.
9. Establish online payment for cemetery services.
10. Introduce wildflower planted corridors along trails.
11. Begin APWA accreditation process.
12. Develop a reservation system for tennis courts.

2025 ACCOMPLISHMENTS

1. Organized and hosted 8th Annual Arbor Day Celebration.
2. Maintained Tree City USA designation for 7th year.
3. Received "Coolest Place for Kids" award at America in Bloom National Symposium.
4. Recognized for "Overall Impression" by America in Bloom advisors.
5. Initiated Trail Town designation assessment and application.
6. Implemented new rate schedule for cemetery.
7. Teamed with FWC and American Fisheries, and expanded hosts to include three divisions from Lake County Parks and Water Resources, to host International Coastal Cleanup event.
8. Served on Overall Advisory Board for UF/IFAS Lake County Extension.
9. Installation of new cemetery gate through partnership with Lake Tech College.
10. Installation of new landscaping and entry to the cemetery.
11. Continued collaborative relationship with Lake County and Keep Lake Beautiful to promote America in Bloom as a chapter in the county.
12. Initiated the adoption of updated ordinances for our parks and recreational areas to provide for better management of those spaces.
13. Conducted impact fee analysis.

FUND	**001**
DEPT	**72**
DIVISION	**01**

PARKS MAINTENANCE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-7201-572.12-10	REGULAR SALARIES	260,393	320,703	386,461	20.50%
001-7201-572.14-10	OVERTIME	4,862	18,531	18,531	-%
001-7201-572.21-10	FICA / MED TAXES	18,649	24,395	29,182	19.62%
001-7201-572.22-20	FL STATE RETIREMENT	36,041	47,228	63,316	34.06%
001-7201-572.23-10	HEALTH INSURANCE	42,257	55,604	63,621	14.42%
001-7201-572.23-15	DENTAL INSURANCE	2,527	3,062	3,457	12.90%
001-7201-572.23-20	LIFE INSURANCE	1,406	1,889	2,256	19.43%
001-7201-572.23-21	SHORT-TERM DISABILITY	1,063	1,418	1,657	16.85%
001-7201-572.23-30	DEPENDENT HEALTH INSURANC	15,065	46,741	16,206	(65.33%)
001-7201-572.23-35	DEPENDENT DENTAL INSURANC	2,723	4,526	2,075	(54.15%)
001-7201-572.23-40	LONG TERM DISABILITY	644	866	1,035	19.52%
001-7201-572.23-45	VISION INSURANCE	45	339	474	39.82%
001-7201-572.24-10	WORKERS' COMPENSATION	13,089	8,720	8,944	2.57%
* SALARIES AND BENEFITS		398,764	534,022	597,215	11.83%
OPERATING EXPENDITURES					
001-7201-572.31-60	PERMIT & COMPLIANCE FEES	300	300	300	-%
001-7201-572.34-10	CONTRACTUAL SERVICES	71,782	93,978	111,296	18.43%
001-7201-572.40-10	TRAVEL & PER DIEM	10,463	8,427	8,050	(4.47%)
001-7201-572.41-10	TELEPHONE	3,281	5,528	5,268	(4.70%)
001-7201-572.41-30	POSTAGE	24	100	-	(100.00%)
001-7201-572.43-10	ELECTRIC, WATER, GAS	236,135	283,394	267,273	(5.69%)
001-7201-572.44-10	RENTALS & LEASES	-	500	500	-%
001-7201-572.45-10	LIABILITY	28,605	24,583	26,795	9.00%
001-7201-572.46-25	MISCELLANEOUS	14,754	21,082	17,346	(17.72%)
001-7201-572.47-10	PRINTING & BINDING	110	725	400	(44.83%)
001-7201-572.48-23	ARBOR DAY	2,383	3,222	3,100	(3.79%)
001-7201-572.51-10	OFFICE SUPPLIES	547	575	624	8.52%
001-7201-572.52-10	OPERATING SUPPLIES	41,660	66,604	48,023	(27.90%)
001-7201-572.52-11	DURABLE GOODS	18,051	20,088	24,623	22.58%
001-7201-572.52-15	FUEL COSTS	13,526	16,320	16,320	-%
001-7201-572.52-25	UNIFORMS	4,817	6,596	8,215	24.55%
001-7201-572.52-65	OPERATING CHEMICALS	556	6,362	7,693	20.92%
001-7201-572.54-10	BKS, PUB, SUB, MEM, LIB	1,535	2,127	1,945	(8.56%)
* OPERATING EXPENDITURES		448,529	560,511	547,771	(2.27%)
CAPITAL EXPENDITURES					
001-7201-572.64-25	FUTURE PROJECTS	36,206	2,765	-	(100.00%)
* CAPITAL EXPENDITURES		36,206	2,765	-	(100.00%)
TOTAL PARKS		**883,499**	**1,097,298**	**1,144,986**	**4.35%**

FUND 001
DEPT 72
DIVISION 01

PARKS MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-7201-572.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	386,461	386,461
001-7201-572.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	18,531	18,531
001-7201-572.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	29,182	29,182
001-7201-572.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	63,316	63,316
001-7201-572.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	63,621	63,621
001-7201-572.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,457	3,457
001-7201-572.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,256	2,256
001-7201-572.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,657	1,657
001-7201-572.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	16,206	16,206
001-7201-572.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,075	2,075
001-7201-572.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,035	1,035
001-7201-572.23-45	VISION INSURANCE	VISION INSURANCE	474	474
001-7201-572.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	8,944	8,944
001-7201-572.31-60	PERMIT & COMPLIANCE FEES	DEPT. OF ENVIRONMENAL PROTECTION ANNUAL LEASE FEE TAVARES RECREATION PARK FISHING PIER	300	300
001-7201-572.34-10	CONTRACTUAL SERVICES	CONTRACT TO MAINTAIN PUBLIC SAFETY COMPLEX TRIMMING, MOWING, LITTER REMOVAL, SHRUB PRUNING, ANNUAL MULCHING	12,785	111,296
		THE FOLLOWING ITEMS ARE FOR THE CEMETERY: CIMS CLOUD CEMETERY PLATFORM EXPIRES 10/15/2024. CONTINUED LEVEL OF SERVICE	2,850	-
		QUARTERLY BEEMAT MAINTENANCE FOR PW CAMPUS REQUIRED FOR GRANT COMPLIANCE	24,200	-
		QUARTERLY BEEMAT MAINTENANCE FOR AESOP'S PARK REQUIRED FOR GRANT COMPLIANCE	16,200	-
		CONTRACT TO MAINTAIN RECREATION BLDG	1,880	-

FUND 001
DEPT 72
DIVISION 01

PARKS MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		CONTRACT TO MAINTAIN INGRAHAM CENTER	2,310	-
		CONTRACT TO MAINTAIN FS 28	1,680	-
		CONTRACT TO MAINTAIN CITY HALL	8,081	-
		CONTRACT TO MAINTAIN FS 29	2,310	-
		CONTRACT FOR CEMETERY MAINTENANCE INCLUDES; MOWING, WEED TRIMMING, EDGING OF MONUMENTS, AND BLOWING OFF DEBRIS. CONTINUED LEVEL OF SERVICE	39,000	-
001-7201-572.40-10	TRAVEL & PER DIEM	ATTEND CONFERENCES, TRADE SHOWS, SEMINARS, WEBINARS, AND TRAINING	8,050	8,050
001-7201-572.41-10	TELEPHONE	DOMS FAX	336	5,268
		THE FOLLOWING ENTRY IS FOR THE CEMETERY DIVISION: SEXTON PHONE	552	-
		PARKS OPERATIONS MANAGER	552	-
		PARKS HOT SPOT	516	-
		CEMETERY HOT SPOT	552	-
		CELL PHONE SERVICE FOR STAFF X 5	2,760	-
001-7201-572.41-30	POSTAGE	NO AMOUNT BUDGETED	-	-
001-7201-572.43-10	ELECTRIC, WATER, GAS	WATER	164,880	267,273
		SECO ENERGY	14,579	-
		ELECTRIC	87,814	-
001-7201-572.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT REQUIRED FOR SPECIALIZED PROJECTS AND EVENTS	500	500
001-7201-572.45-10	LIABILITY	LIABILITY INSURANCE	26,795	26,795
001-7201-572.46-25	MISCELLANEOUS	MISCELLANEOUS REPAIRS	17,346	17,346
001-7201-572.47-10	PRINTING & BINDING	PRINTING AND BINDING	400	400
001-7201-572.48-23	ARBOR DAY	ARBOR DAY CELEBRATION INCLUDING THE FOLLOWING PROMOTIONAL MATERIALS: BANNERS, SCHEDULE POSTERS, ONE-GALLON TREES, REFRESHMENTS FOR VOLUNTEERS, FLAGS, SIGNS,EVENT SHIRTS FOR STAFF AND VOLUNTEERS.	3,100	3,100
001-7201-572.51-10	OFFICE SUPPLIES	MSIC OFFICE SUPPLIES AS NEEDED FOR PARKS STAFF SUPERVISOR AND MANAGER	480	624
		THE FOLLOWING ENTRY IS FOR THE CEMETERY: OFFICE SUPPLIES FOR THE CEMETERY SEXTON	144	-
001-7201-572.52-10	OPERATING SUPPLIES	OPERATING SUPPLIES	48,023	48,023
001-7201-572.52-11	DURABLE GOODS	STIHL CHAINSAW 194 T	400	24,623

FUND 001
DEPT 72
DIVISION 01

PARKS MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		THE FOLLOWING ENTRY IS FOR THE CEMETERY DIVISION: TWO BENCHES TO REPLACE THOSE REMOVED FROM THE CEMETERY WHICH WERE AGED AND BEYOND THEIR USEFUL PURPOSE.	4,225	-
		STIHL KM131R TRIMMER FOR PS I	450	-
		STIHL EDGER FC96	445	-
		STIHL BR800X BLOWER FOR PS I	550	-
		STIHL BG86 HANDHELD BLOWER	265	-
		REPLACEMENT OF SEVEN PICNIC TABLES AT AESOP'S PARK. ORIGINAL 7 WERE BEYOND THEIR USEFUL PURPOSE AND HAVE BEEN REMOVED. PICNIC TABLES ARE PART OF THE SPECIAL MANAGEMENT CONDITIONS IN KEEPING WITH FCT GRANT 4 TABLES @ $4572EACH	18,288	-
001-7201-572.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	16,320	16,320
001-7201-572.52-25	UNIFORMS	WEEKLY UNIFORM RENTAL FOR 4 STAFF	3,120	8,215
		WORKS BOOTS FOR 4/STAFF & 1/SUPERVISOR 1/ MANAGER @ $200/EACH	1,200	-
		WORKBOOTS FOR SEXTON @$200	200	-
		THE FOLLOWING ITEMS ARE FOR THE CEMETERY: WEEKLY UNIFORM RENTAL 2/JACKET 4/SEXTON	430	-
		SWEATSHIRT FOR SEXTON	85	-
		SWEATSHIRT 2/LOGO 4 STAFF, 1 SUPERVISOR, 1 MANAGER 5 @ $85	425	-
		SHIRT W/ LOGO FOR SEXTON	50	-
		REFELCTIVE SAFETY VEST FOR 4 STAFF 1 SUPERVISOR 1 MANAGER REQUIRED WHEN WORKING NEAR ROADWAYS	700	-
		RAINGEAR FOR SEXTON CLASS 3 HI VIS REQUIRED WHEN WORKING NEAR ROADS AND R.O.W.	175	-
		RAINGEAR AND PPE (EYEWEAR, EARPLUGS, ETC) FOR 4/STAFF 1/SUPERVISOR 1/MANAGER	875	-
		PPE (PROTECTIVE EYEWEAR, EARPLUGS, ETC) REFELCTIVE SAFFETY APPAREL & VESTS	55	-
		NECK GAITERS TO REPEL DUST/SUN FOR SEXTON	30	-
		NECK GAITERS TO REPEL DUST/SUN 2 PP X 5	130	-
		CITY SHIRT W/LOGO UNIFORM FOR SUPERVISOR @$50	50	-
		CITY SHIRT W/ LOGO UNIFORM FOR EVENTS 4@$50	200	-
		CITY SHIRT W/ LOGO F/MANAGER 5@$50	250	-
		CAPS FOR WACH STAFF MEMBER @ $20/EA 2 PP	200	-
		2 CAPS FOR SEXTON	40	-
001-7201-572.52-65	OPERATING CHEMICALS	OPERATING CHEMICALS AND SUPPLIES FOR PARKS AND THE CEMETERY	7,693	7,693

FUND 001
DEPT 72
DIVISION 01

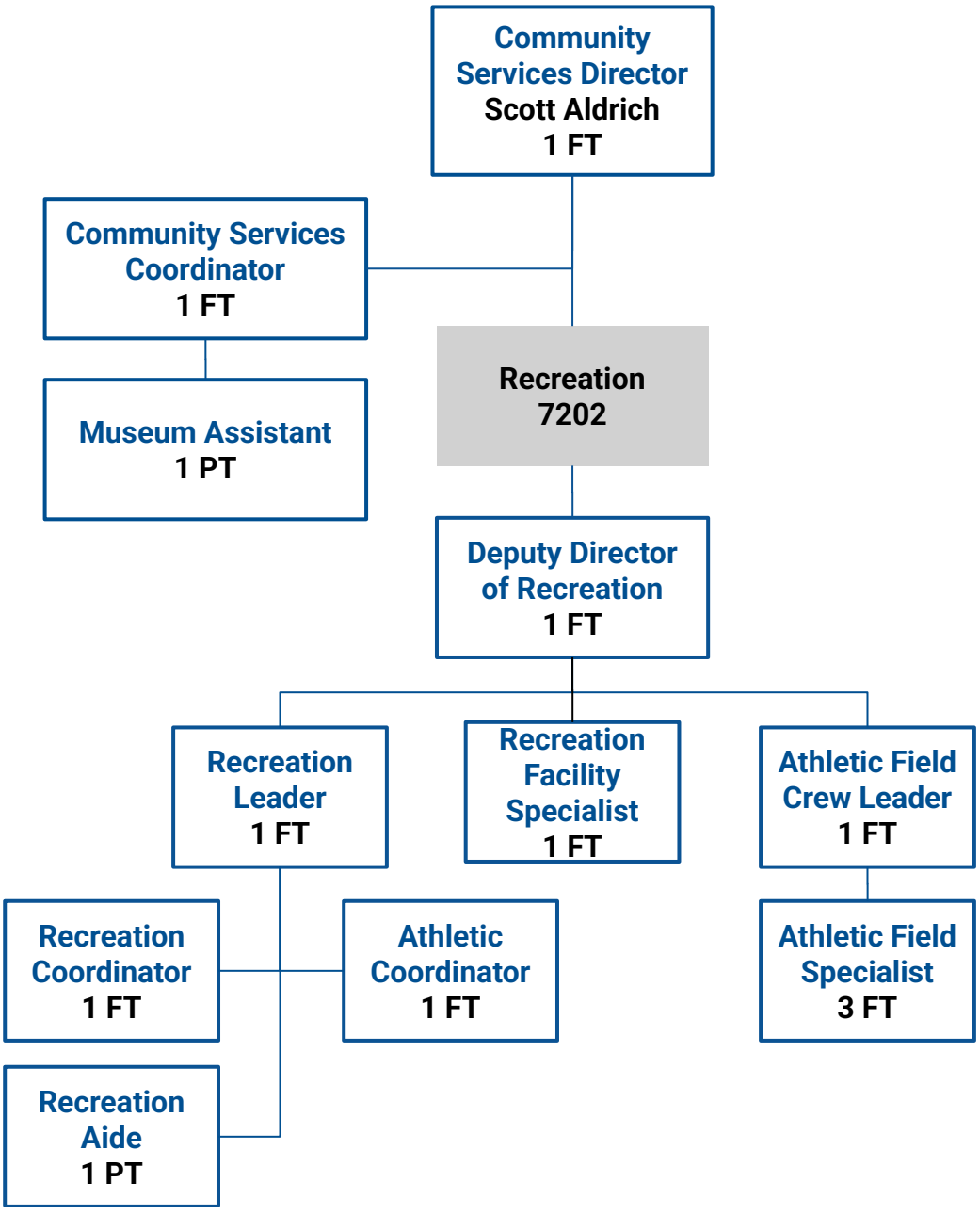
PARKS MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-7201-572.54-10	BKS, PUB, SUB, MEM, LIB	FLORIDA NURSERY GROWERS & LANDSCAPE ASSOCIATION MEMBERSHIP, OFFERS DISCOUNTED ACCREDITATION COURSES FOR THE LANDSCAPE TRADE, DEMONSTRATING SAFE AND SUSTAINABLE METHODS OF LANDSCAPE MAINTENANCE.	100	1,945
		THE FOLLOWING ENTRY IS FOR THE CEMETERY DIVISION: INTERNATIONAL SOCIETY OF ARBORICULTURE (ISA) TRAINING FOR INDUSTRY PROFESSIONALS, SEXTON IS NOW ISA CERTIFIED. DISCOUNTS FOR TRAINING AND TESTING ARE EQUIVALENT TO MEMBERSHIP FEE.	170	-
		PARTICIPATION FEE AMERICA IN BLOOM DISCOUNTED DUE TO FORMATION OF LAKE COUNTY CHAPTER FEE ASSOCIATED WITH POPULATION.	1,500	-
		APWA ANNUAL DUES	175	-
001-7201-572.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

Community Services

Community Services

Division 72



Position Summary

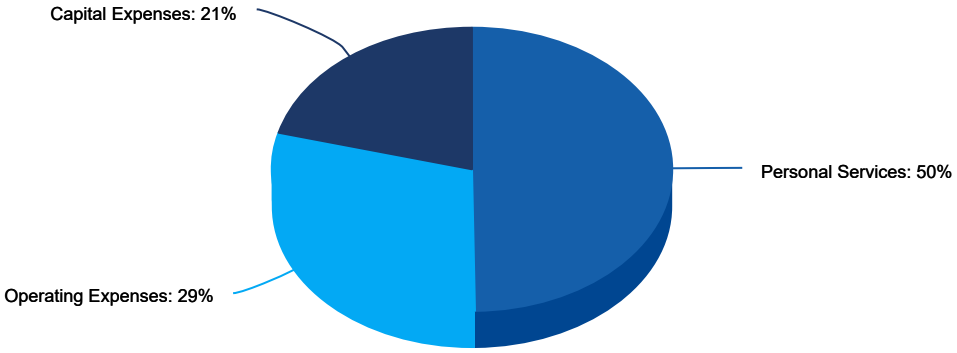
	Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
	Full Time:				
	Athletic Coordinator	18010	1	1	1
	Athletic Field Crew Leader	18015	0	1	1
	Athletic Field Specialist	72015	3	2	3
2	Community Svc Coordinator	18003	1	1	1
	Community Svc Director	10025	1	1	1
	Deputy Director of Recreation	18020	1	1	1
	Recreation Assistant	18011	1	0	0
	Recreation Coordinator	72013	1	1	1
	Recreation Facility Specialist	72016	0	1	1
	Recreation Leader		0	1	1
	No. of Full Time		9	10	11
	Part Time:				
	Museum Assistant	10026	0	0	1
	Recreation Aides	18019	0	0	1
	No. of Part Time:		0	0	2
1	Seasonal:				
	Camp Counselor	72002	9	0	0
	No. of Seasonal:		9	0	0
	Total No. of Positions:		**18**	**10**	**13**
	Total FTEs:		**9**	**10**	**12**

Notes:
1. Seasonal positions are not included in the FTE count.
2. Community Svcs Director position allocated 50% 7101, 50% 7202

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Community Services-7202				
Personal Services	711,746	832,441	**966,336**	16.08%
Operating Expenses	542,877	595,944	**570,758**	(4.23%)
Capital Expenses	112,656	650,312	**404,512**	(37.80%)
Grand Total Recreation	1,367,279	2,078,697	**1,941,606**	(6.60%)
Grand Total	**$1,367,279**	**$2,078,697**	**$1,941,606**	**(6.60%)**
Percentage of Fund Budget	**5.59%**	**6.96%**	**6.51%**	

2026 APPROPRIATIONS



COMMUNITY SERVICES - 7202

DEPARTMENT MISSION

It is the mission of the Community Services Department to foster an environment of healthy living and community building through high quality programs and events for all ages.

DEPARTMENT CORE VALUES

Initiative, Integrity, Teamwork, Communication.

DEPARTMENT CULTURE BLUEPRINT

What We Believe	How We Behave	Outcomes We Achieve
Max Effort	- 100% in all we do - A to Z, cover all details - We get out what we put in - Accept new challenges & situations outside comfort zone	- Prepared for all situations - Successful programs & events - Growth through new experiences
Power of the Unit	- Uncommon commitment to each other and to the work necessary to achieve our common goals - Treat each other with respect - you vs you. Be responsible/accountable for your own excellence which will enhance the power of the unit	- Trust - Learning from each other - Open lines of communication - Challenge each other
Quality Customer Service	- Return phone calls, emails, texts in a timely manner - Assist other departments - Above the Line Response (behavior is thoughtful, skillful, intentional and on purpose)	- Increased participation - Positive word of mouth marketing - Handling of situations in a fair and understanding manner

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Community Services Department is responsible for the planning, implementation, and management of all city youth, adult, and senior recreational programs. This includes but is not limited to the city's seasonal camps, Tavares Babe Ruth baseball and softball leagues, multiple variations of Start Smart Sport programs, adult sports leagues, senior programs, and mobile recreational programs utilizing the department's Rec Rover. With programming offered throughout the year, the department seeks to meet the recreational and wellness needs of the entire community, while continuously adapting to changing demographics and lifestyles.

Additionally, the Community Services Department operates and manages a history museum open to the public. Artifacts and exhibits depict the full history of Tavares and include interactive displays and activities for children. The department is also responsible for all maintenance, beautification, upgrades and enhancements for both the Woodlea Sports Complex and Fred Stover Sports Complex. The department manages all rentals, implements turf maintenance schedules and provides aesthetic upgrades to both sports parks.

The Community Services Department is also tasked with planning and executing the City's many community events, including the Father-Daughter Dance, the Mother-Son Night Out event, the Fourth of July Celebration, the BOO! Festival, the Tavares Christmas Celebration, and other cultural events. Furthermore, the department is responsible for the reservation and management of the City's rentable facilities such as the Civic Center, Ingraham Center and the TRA Room. The department also sources grant opportunities that help achieve its goal of fiscal responsibility.

SERVICE INDICATORS

	Indicator Description	Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Baseball/Softball Registrations	325	413	416	458
2.	Number of Recreational Activities Managed *	740	851	1,000	1,100
3.	Number of Senior Program Participants **	835	1,237	1,269	1,395
4.	Number of Youth Teams Participating in Babe Ruth	22	28	31	35
5.	Total Number of Participants in all Recreation Programs	2,339	3,171	3,184	3,502
6.	Facility Rentals Scheduled	356	380	390	400
7.	Senior Shuffleboard Games / Tournaments	56	56	58	60
8.	History Museum Visitors	415	442	450	465

** Includes all baseball/softball games and associated activities, sports field rentals, community special events, camp days, classes managed and all other related recreational activities.*

*** Includes the senior softball league participants and all senior program attendees.*

2026 GOALS

Organizational Development

Increase participation numbers through new marketing/promotional platforms, as well as operationally enhance current, recurring programs.

Growth and Development

Increase the number of new programs offered through initiatives that reflect the current needs and desires of Tavares citizens. Target all demographics with a wide variety of traditional and non-traditional programming.

City Lifestyle

Foster a progressive quality of life that promotes safety, community events, and recreational and sporting activities for citizens while maintaining City traditions and values. In addition, showcase the history of Tavares through artifacts and exhibits at the public history museum.

Citizen and Customer Service Focus

Create an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency.

Innovation and Technology

Utilize technology initiatives to provide comprehensive scheduling of city recreational opportunities and sporting events.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness, and ethical standards are promoted as instruments of successful operations.

Facility Improvements

In addition to routine maintenance, develop and implement plans for improvements to include beautification, turf management, upgrades and enhancements at the Woodlea Sports Complex, Fred Stover Sports Complex, and the new Golden Triangle Regional Park.

2026 OBJECTIVES

1. Focus on implementing new recreational programs.
2. Focus on the constant improvement and enhancement of the existing recreational programs.
3. Focus on seeking professional training opportunities for staff.
4. Focus on developing new and unique special events that serve to encourage community building.
5. Focus on researching and applying for local, state, and federal grant opportunities.
6. Continue excellence in customer service to the citizens of Tavares.
7. Focus on implementing new cultural arts programs.
8. Improvements and enhancements at all recreation sports parks.
9. Focus on increasing marketing presence utilizing social media and other new platforms.
10. Continuing creating and developing community relationships with local schools and businesses.
11. Provide assistance with the operation of the Tavares Public Library.
12. Manage and operate the Tavares History Museum.

2025 ACCOMPLISHMENTS

1. Increased Babe Ruth baseball/softball league participation.
2. Increase youth soccer league participation.
3. Introduced new Homeschool Recreation program.
4. Increased senior program offerings.
5. Introduced new Full STEAM Ahead program.
6. Leveled and resod 45,000 square feet of field space at Golden Triangle Regional Park - East Campus.
7. Installed new batting cage net at Woodlea Sports Complex.
8. Cleaned, enhanced and renovated Woodlea upper fields A and B.
9. Improved facilities and grounds at Woodlea Sports Complex and Fred Stover Sports Complex.
10. Created downtown historical walking tour.
11. Submitted for State Appropriations grant to improve the Woodlea Sports Complex.

FUND	**001**
DEPT	**72**
DIVISION	**02**

RECREATION DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
001-7202-572.12-10	REGULAR SALARIES	447,008	525,058	604,364	15.10%
001-7202-572.13-10	OTHER SALARIES & WAGES	1,515	-	-	-%
001-7202-572.14-10	OVERTIME	10,105	11,750	13,750	17.02%
001-7202-572.15-61	CELL PHONE ALLOWANCE	2,997	3,000	2,400	(20.00%)
001-7202-572.21-10	FICA / MED TAXES	32,142	40,087	44,452	10.89%
001-7202-572.22-20	FL STATE RETIREMENT	73,148	90,249	101,197	12.13%
001-7202-572.23-10	HEALTH INSURANCE	63,494	74,773	84,358	12.82%
001-7202-572.23-15	DENTAL INSURANCE	3,106	3,718	3,982	7.10%
001-7202-572.23-20	LIFE INSURANCE	2,508	3,144	3,378	7.44%
001-7202-572.23-21	SHORT-TERM DISABILITY	1,845	2,283	2,428	6.35%
001-7202-572.23-30	DEPENDENT HEALTH INSURANC	51,654	60,842	87,121	43.19%
001-7202-572.23-35	DEPENDENT DENTAL INSURANC	2,897	4,488	4,912	9.45%
001-7202-572.23-40	LONG TERM DISABILITY	1,148	1,441	1,548	7.43%
001-7202-572.23-45	VISION INSURANCE	85	466	805	72.75%
001-7202-572.24-10	WORKERS' COMPENSATION	17,424	11,142	11,641	4.48%
001-7202-572.25-10	UNEMPLOYMENT COMPENSATION	670	-	-	-%
* SALARIES AND BENEFITS		711,746	832,441	966,336	16.08%
OPERATING EXPENDITURES					
001-7202-572.31-60	PERMIT & COMPLIANCE FEES	1,469	1,520	1,550	1.97%
001-7202-572.34-10	CONTRACTUAL SERVICES	24,647	17,980	23,764	32.17%
001-7202-572.40-10	TRAVEL & PER DIEM	4,607	7,800	3,800	(51.28%)
001-7202-572.41-10	TELEPHONE	5,064	4,168	4,168	-%
001-7202-572.41-20	OTHER COMMUNICATION	3,249	4,668	4,668	-%
001-7202-572.41-30	POSTAGE	13	50	50	-%
001-7202-572.43-10	ELECTRIC, WATER, GAS	3,578	58,498	4,009	(93.15%)
001-7202-572.44-10	RENTALS & LEASES	12,051	13,600	10,820	(20.44%)
001-7202-572.45-10	LIABILITY	30,833	26,497	28,882	9.00%
001-7202-572.46-25	MISCELLANEOUS	25,137	12,685	24,800	95.51%
001-7202-572.47-10	PRINTING & BINDING	795	700	700	-%
001-7202-572.48-20	LIGHT UP/HOLIDAY FESTIVAL	30,523	28,000	28,000	-%
001-7202-572.48-22	HOLIDAY FESTIVAL-SUPPLIES	190,300	188,590	190,300	0.91%
001-7202-572.48-30	4TH OF JULY	40,880	61,000	57,500	(5.74%)
001-7202-572.48-60	SPONSORED EVENTS	14,987	15,000	15,000	-%
001-7202-572.49-10	ADVERTISING	5,104	5,000	5,000	-%
001-7202-572.49-32	CREDIT CARD PROCESSING	2,630	3,524	3,700	4.99%
001-7202-572.51-10	OFFICE SUPPLIES	1,020	1,000	1,000	-%
001-7202-572.52-10	OPERATING SUPPLIES	16,459	21,788	30,000	37.69%
001-7202-572.52-11	DURABLE GOODS	9,104	2,522	14,500	474.94%
001-7202-572.52-15	FUEL COSTS	10,267	11,097	11,097	-%
001-7202-572.52-25	UNIFORMS	987	3,210	1,800	(43.93%)
001-7202-572.52-30	ART IN THE SQUARE	2,215	-	-	-%
001-7202-572.52-65	OPERATING CHEMICALS	6,851	7,856	13,000	65.48%
001-7202-572.54-10	BKS, PUB, SUB, MEM, LIB	1,082	1,890	1,650	(12.70%)
001-7202-572.55-10	SUMMER YOUTH PROGRAM	3,109	2,000	2,000	-%
001-7202-572.55-20	PROGRAM COSTS	95,916	95,301	89,000	(6.61%)
* OPERATING EXPENDITURES		542,877	595,944	570,758	(4.23%)

FUND	**001**
DEPT	**72**
DIVISION	**02**

RECREATION DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
CAPITAL EXPENDITURES					
001-7202-572.63-80	PARK IMPROVEMENTS	8,854	-	-	-%
001-7202-572.64-11	EQUIP-VEHICLE REPLACEMENT	-	34,060	-	(100.00%)
001-7202-572.64-15	EQUIP - NEW	-	20,290	-	(100.00%)
001-7202-572.64-25	FUTURE PROJECTS	103,802	595,962	404,512	(32.12%)
* CAPITAL EXPENDITURES		112,656	650,312	404,512	(37.80%)
TOTAL RECREATION		**1,367,279**	**2,078,697**	**1,941,606**	**(6.60%)**

FUND 001
DEPT 72
DIVISION 02

RECREATION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-7202-572.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	604,364	604,364
001-7202-572.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	-	-
001-7202-572.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	13,750	13,750
001-7202-572.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	2,400	2,400
001-7202-572.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	44,452	44,452
001-7202-572.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	101,197	101,197
001-7202-572.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	84,358	84,358
001-7202-572.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,982	3,982
001-7202-572.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,378	3,378
001-7202-572.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,428	2,428
001-7202-572.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	87,121	87,121
001-7202-572.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	4,912	4,912
001-7202-572.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,548	1,548
001-7202-572.23-45	VISION INSURANCE	VISION INSURANCE	805	805
001-7202-572.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	11,641	11,641
001-7202-572.25-10	UNEMPLOYMENT COMPENSATION	NO AMOUNT BUDGETED	-	-
001-7202-572.31-60	PERMIT & COMPLIANCE FEES	ANNUAL MUSIC LICENSING FEES-SESAC, ASCAP, BMI	1,550	1,550
001-7202-572.34-10	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES	325	23,764
		WEST END LIGHTING	3,474	-
		SPORTS PARK EQUIPMENT LEASE	7,000	-
		HISTORY MUSEUM LANDSCAPING CONTRACT	2,400	-
		GATEWAY LIGHTING	1,370	-
		CLEANING DETAIL FOR SPECIAL EVENTS	4,000	-
		ANNUAL RECREATION SOFTWARE MANAGEMENT FEES	4,200	-
		ANNUAL MUSEUM SOFTWARE PUBLIC ACCESS FEES	250	-

FUND 001
DEPT 72
DIVISION 02

RECREATION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		ANNUAL MUSEUM SOFTWARE MANAGEMENT FEES	745	-
001-7202-572.40-10	TRAVEL & PER DIEM	FRPA ANNUAL CONFERENCE FOR 4 RECREATION STAFF AND	1,400	3,800
		TURF MAINTENANCE CERTIFICATIONS-FIELD SPECIALISTS	1,000	-
		MISC CONFERENCE SEMINARS FOR MUSEUM TRAINING	400	-
		DIRECTOR ATTENDANCE AT FRPA AGENCY SUMMIT	1,000	-
001-7202-572.41-10	TELEPHONE	RECREATION/COMMUNITY SERVICE OFFICE PHONES	1,000	4,168
		RECREATION/COMMUNITY SERVICE CELL PHONES (6)	3,168	-
001-7202-572.41-20	OTHER COMMUNICATION	WI-FI FOR CIVIC CENTER	420	4,668
		MIFI FOR COMMUNITY SERVICES/RECREATION LAPTOPS (3)	1,260	-
		COMCAST INTERNET FOR RECREATION OFFICES	1,740	-
		COMCAST INTERNET FOR MUSEUM	1,248	-
001-7202-572.41-30	POSTAGE	POSTAGE	50	50
001-7202-572.43-10	ELECTRIC, WATER, GAS	WATER	1,770	4,009
		ELECTRIC	2,239	-
001-7202-572.44-10	RENTALS & LEASES	REC OFFICE COPIER LEASE	1,820	10,820
		RENTALS FOR ACTIVITIES AND EVENTS	5,000	-
		MISC EQUIPMENT FOR SPORTS PARK MAINTENANCE	4,000	-
001-7202-572.45-10	LIABILITY	LIABILITY INSURANCE	28,882	28,882
001-7202-572.46-25	MISCELLANEOUS	GOLDEN TRIANGLE REGIONAL PARK - EAST CAMPUS MISC. REPAIRS- PER AGREEMENT.	10,000	24,800
		GOLDEN TRIANGLE REGIONAL PARK - EAST CAMPUS STORM DRAINAGE REPAIR.	14,800	-
001-7202-572.47-10	PRINTING & BINDING	PRINTING AND BINDING	700	700
001-7202-572.48-20	LIGHT UP/HOLIDAY FESTIVAL	SHORT FIREWORKS DISPLAY	6,000	28,000
		PROFESSIONAL ENTERTAINMENT, AWARDS, & MISC. COSTS	22,000	-
001-7202-572.48-22	HOLIDAY FESTIVAL-SUPPLIES	CHRISTMAS LIGHT CONTRACT TO LIGHT DOWNTOWN	190,300	190,300
001-7202-572.48-30	4TH OF JULY	FIREWORKS-PYRO PORTION	32,500	57,500
		PROFESSIONAL ENTERTAINMENT, AWARDS, MISC OPERATING	25,000	-
001-7202-572.48-60	SPONSORED EVENTS	BOO FESTIVAL COMMUNITY EVENT	15,000	15,000

FUND 001
DEPT 72
DIVISION 02

RECREATION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
001-7202-572.49-10	ADVERTISING	PROGRAM ADVERTISING TO PROMOTE AND INCREASE PARTICIPATION/ ATTENDANCE-SPECIAL EVENTS, BRANDING	4,000	5,000
		MUSEUM PROGRAM ADVERTISEMENT- INCREASE VISITORS	1,000	-
001-7202-572.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	3,700	3,700
001-7202-572.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES FOR RECREATION AND MUSEUM FUNCTION	1,000	1,000
001-7202-572.52-10	OPERATING SUPPLIES	COPIER PAPER, COPIER FEES AND OPERATIONAL SUPPLIES	7,000	30,000
		SPORTS PARK FIELD PAINT, FIELD CHALK AND MATERIALS	10,000	-
		SPORTS PARK FIELD CLAY AND SAND	4,000	-
		MUSEUM OPERATIONS, ACTIVITIES AND SUPPLIES	1,000	-
		GOLDEN TRIANGLE REGIONAL PARK SPORTS FIELD-OPERATIONAL SUPPLIES/MATERIALS.	8,000	-
001-7202-572.52-11	DURABLE GOODS	GOLDEN TRIANGLE REGIONAL PARK - EAST CAMPUS CAMERA	4,800	14,500
		WOODLEA SPORTS COMPLEX CAMERAS	4,800	-
		ENCLOSED EQUIP TRAILER (6' X 10')-COMMUNITY EVENTS	4,900	-
001-7202-572.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	11,097	11,097
001-7202-572.52-25	UNIFORMS	COMMUNITY SERVICES AND RECREATION STAFF SHIRTS	650	1,800
		VOLUNTEER SHIRTS FOR MUSEUM OPERATIONS	50	-
		RECREATION STAFF BOOTS/FIELD SHOES	600	-
		OUTDOOR WEAR FOR FIELD SPECIALIST POSITIONS	500	-
001-7202-572.52-30	ART IN THE SQUARE	NO AMOUNT BUDGETED	-	-
001-7202-572.52-65	OPERATING CHEMICALS	TRIAZICIDE (INSECT KILLER)/HERBICIDE(WEED KILLLER)	4,000	13,000
		YMCA REG. PARK FERTILIZER, INSECTICIDE/HERBICIDE	4,000	-
		MISC SPORTS PARK CHEMICAL NEEDS	2,000	-
		FERTILIZERS FOR WOODLEA AND STOVER	3,000	-
001-7202-572.54-10	BKS, PUB, SUB, MEM, LIB	MISC PUBLICATIONS AND MEMBERSHIPS FOR STAFF	550	1,650
		MISC PUBLICATIONS/MEMBERSHIPS-MUSEUM OPERATIONS	300	-
		FRPA MEMBERSHIP - 5 STAFF	800	-
001-7202-572.55-10	SUMMER YOUTH PROGRAM	THEME CAMPS (SPORTS, ADVENTURE, NATURE, ETC)	2,000	2,000
001-7202-572.55-20	PROGRAM COSTS	BABE RUTH FALL PROGRAM	20,000	89,000
		START SMART YOUTH PROGRAMS (BASEBALL, SOCCER, FLAG FOOTBALL, SPORTS DEVELOPMENT).	5,000	-

FUND 001
DEPT 72
DIVISION 02

RECREATION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		SENIOR PROGRAMS(MONTHLY SOCIALS, BINGO, DAY TRIPS)	6,000	-
		MOTHER SON NIGHT OUT	2,500	-
		MISC YOUTH PROGRAMS (WACKY WORLD, FLAG FOOTBALL, SOCCER)	20,000	-
		MISC SUPPLIES AND EQUIPMENT FOR PROGRAMS	2,000	-
		MISC ADULT PROGRAMS (KICKBALL, DODGEBALL)	500	-
		FATHER DAUGHTER DANCE	10,000	-
		BABE RUTH SPRING PROGRAM	23,000	-
001-7202-572.63-80	PARK IMPROVEMENTS	NO AMOUNT BUDGETED	-	-
001-7202-572.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-7202-572.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
001-7202-572.64-25	FUTURE PROJECTS	WOODLEA SPORTS PARK CONSTRUCTION DESIGN AND CONSTRUCTION OF ADDITIONAL PARKING, ACCESS ROADS, CONCESSIONS, RESTROOMS, AND BALLFIELDS	404,512	404,512

Row Management

Row Management

Division 7204

Right-of-Way Management department moved to Stormwater fund (page 476). A reimbursement to the Stormwater fund from the General Fund to reimburse for Right-of-Way services is located in the Streets Management department budget.

Position Summary				
***Authorized Positions**	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**

* This division was created in FY 2019, in prior years these positions were in the Parks Maintenance division.

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
ROW Management-7204				
Operating Expenses	948	-	-	-%
Grand Total ROW Management	**$948**	**$-**	**$-**	**-%**

TAVARES

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Police Education

Police Education

Fund 102

Budget Summary

Department Summary	Audited Actuals 2024-2025	Revised Budget 2025-2026	Adopted Budget 2026-2027	% Change Over FY 25-26
Police Services-2101				
Operating Expenses	-	1,538	-	(100.00%)
Grand Total Police Ed.	**$-**	**$1,538**	**$-**	**(100.00%)**

FUND	**102**
DEPT	**00**
DIVISION	**00**

POLICE EDUCATION REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
FINES & FORFEITURES					
102-0000-351.10-00	POLICE JUDGMENTS & FINES	1,826	1,538	-	(100.00%)
**TOTAL FINES & FORFEITURES		1,826	1,538	-	(100.00%)
TOTAL POLICE EDUCATION		**1,826**	**1,538**	**-**	**(100.00%)**

FUND	**102**
DEPT	**00**
DIVISION	**00**

POLICE EDUCATION REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026

FUND	**102**
DEPT	**21**
DIVISION	**01**

POLICE EDUCATION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
102-2101-521.40-20	POLICE EDUCATION EXP	-	1,538	-	(100.00%)
* OPERATING EXPENDITURES		-	1,538	-	(100.00%)
TOTAL POLICE EDUCATION		**-**	**1,538**	**-**	**(100.00%)**

FUND	**102**
DEPT	**21**
DIVISION	**01**

POLICE EDUCATION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
102-2101-521.40-20	POLICE EDUCATION EXP	NO AMOUNT BUDGETED	-	-

Community Redevelopment

Community Redevelopment

Fund 105

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Economic Development-5901				
Operating Expenses	556,718	691,962	**292,326**	(57.75%)
Total Econ Development	556,718	691,962	**292,326**	(57.75%)
Grand Total Comm. Redev.	**$556,718**	**$691,962**	**$292,326**	**(57.75%)**
Category Summary				
Operating Expenses	556,718	691,962	**292,326**	(57.75%)
	-	-	**-**	-%
Grand Total Comm. Redev.	**$556,718**	**$691,962**	**$292,326**	**(57.75%)**

FUND 105
DEPT 00
DIVISION 00

COMMUNITY REDEVELOPMENT-TIF REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
TAXES					
105-0000-311.01-00	CURRENT	629,908	765,536	292,326	(61.81%)
**TOTAL TAXES		629,908	765,536	292,326	(61.81%)
INTERGOVERNMENTAL REVENUE					
105-0000-347.40-04	SPECIAL EVENT COLLECTIONS	16,086	-	-	-%
**TOTAL INTERGOVERNMENTAL REVENUE		16,086	-	-	-%
INTEREST & OTHER INCOME					
105-0000-361.10-02	SBA INTEREST	397	-	-	-%
**TOTAL INTEREST & OTHER INCOME		397	-	-	-%
OTHER SOURCES					
105-0000-389.90-00	APPROPRIATED RESERVES	-	(73,574)	-	(100.00%)
*APPROPRIATED RESERVES		-	(73,574)	-	(100.00%)
**TOTAL OTHER SOURCES		-	(73,574)	-	(100.00%)
TOTAL COMMUNITY REDEVELOPMENT		**646,391**	**691,962**	**292,326**	**(57.75%)**

FUND	**105**
DEPT	**00**
DIVISION	**00**

COMMUNITY REDEVELOPMENT-TIF REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
105-0000-311.01-00	CURRENT	TIF DISTRICT 2 (ASSUME 6.4900 MILLS AND 10% PROPERTY VALUE INCREASE)	292,326	292,326
105-0000-347.40-04	SPECIAL EVENT COLLECTIONS	NO AMOUNT BUDGETED	-	-
105-0000-361.10-02	SBA INTEREST	NO AMOUNT BUDGETED	-	-

FUND	**105**
DEPT	**59**
DIVISION	**01**

COMMUNITY REDEVELOPMENT-TIF EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
5901-ECONOMIC DEVELOPMENT					
OPERATING EXPENDITURES					
105-5901-559.34-10	CONTRACTUAL SERVICES	1,403	-	-	-%
105-5901-559.40-10	TRAVEL & PER DIEM	1,792	9,390	7,884	(16.04%)
105-5901-559.48-60	SPONSORED EVENTS	247,753	314,467	-	(100.00%)
105-5901-559.49-10	ADVERTISING	25,684	26,640	17,493	(34.34%)
105-5901-559.52-10	OPERATING SUPPLIES	-	7,500	5,000	(33.33%)
105-5901-559.52-11	DURABLE GOODS	10,000	3,500	-	(100.00%)
105-5901-559.52-85	EXP RELATED TO TIF DIST	175	175	200	14.29%
105-5901-559.55-30	INDIVIDUAL PROPERTY GRANT	9,348	50,000	30,000	(40.00%)
105-5901-559.59-05	TRANSER TO MARINA/SEAPLAN	258,864	280,290	231,749	(17.32%)
105-5901-559.59-13	BAD DEBT	1,699	-	-	-%
* OPERATING EXPENDITURES		556,718	691,962	292,326	(57.75%)
TOTAL 5901-ECONOMIC DEVELOPMENT		**556,718**	**691,962**	**292,326**	(57.75%)
TOTAL COMMUNITY REDEVELOPMENT		**556,718**	**691,962**	**292,326**	**(57.75%)**

FUND 105
DEPT 59
DIVISION 01

COMMUNITY REDEVELOPMENT-TIF EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
105-5901-559.34-10	CONTRACTUAL SERVICES	NO AMOUNT BUDGETED	-	-
105-5901-559.40-10	TRAVEL & PER DIEM	CONFERENCES WHICH MAY INCLUDE:	7,884	7,884
105-5901-559.48-60	SPONSORED EVENTS	NO AMOUNT BUDGETED	-	-
105-5901-559.49-10	ADVERTISING	EVENT SEASON ADVERTISING	17,493	17,493
105-5901-559.52-10	OPERATING SUPPLIES	POWER BOX MAINT/REFURBISHING/RETROFITTING	5,000	5,000
105-5901-559.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
105-5901-559.52-85	EXP RELATED TO TIF DIST	FL DEPT OF ECONOMIC OPPORTUNITY - STATE FEE	200	200
105-5901-559.55-30	INDIVIDUAL PROPERTY GRANT	FACADE GRANT IMPROVEMENT PROGRAM	30,000	30,000
105-5901-559.59-05	TRANSER TO MARINA/ SEAPLAN	TRANSFER TO SEAPLANE BASE AND MARINA	231,749	231,749
105-5901-559.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-

Police Impacts

Police Impact

Fund 110

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Police Services-2101				
Operating Expenses	6,083	296,455	**106,000**	(64.24%)
Capital Expenses	9,560	-	**7,200**	-%
Debt Service	18,977	18,977	**18,978**	0.01%
Grand Total Police	**$34,620**	**$315,432**	**$132,178**	**(58.10%)**

FUND	**110**
DEPT	**00**
DIVISION	**00**

POLICE IMPACT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
INTEREST & OTHER INCOME					
110-0000-361.10-02	SBA INTEREST	48	-	**-**	-%
**TOTAL INTEREST & OTHER INCOME		48	-	**-**	-%
IMPACT FEES					
110-0000-363.22-01	POLICE IMPACT FEES	45,238	71,120	**132,178**	85.85%
**TOTAL IMPACT FEES		45,238	71,120	**132,178**	85.85%
OTHER SOURCES					
110-0000-389.90-00	APPROPRIATED RESERVES	-	244,312	**-**	(100.00%)
*APPROPRIATED RESERVES		-	244,312	**-**	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**244,312**	**-**	**(100.00%)**
TOTAL POLICE IMPACTS		**45,286**	**315,432**	**132,178**	**(58.10%)**

FUND	**110**
DEPT	**00**
DIVISION	**00**

POLICE IMPACT FEE REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
110-0000-361.10-02	SBA INTEREST	NO AMOUNT BUDGETED	-	-
110-0000-363.22-01	POLICE IMPACT FEES	ESTIMATED POLICE IMPACT FEE REVENUE	132,178	132,178

FUND 110
DEPT 21
DIVISION 01

POLICE PUBLIC SAFETY IMPACT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
110-2101-521.34-10	CONTRACTUAL SERVICES	6,083	296,455	**106,000**	(64.24%)
* OPERATING EXPENDITURES		6,083	296,455	**106,000**	(64.24%)
CAPITAL EXPENDITURES					
110-2101-521.64-15	EQUIP - NEW	9,560	-	**-**	-%
110-2101-521.64-16	POLICE DEPT FIREARMS	-	-	**7,200**	-%
* CAPITAL EXPENDITURES		9,560	-	**7,200**	-%
DEBT SERVICE					
110-2101-521.71-05	OTHER	16,674	17,111	**17,560**	2.62%
110-2101-521.72-05	OTHER	2,303	1,866	**1,418**	(24.01%)
* DEBT SERVICE		18,977	18,977	**18,978**	0.01%
TOTAL POLICE PUBLIC SAFETY		**34,620**	**315,432**	**132,178**	**(58.10%)**

FUND	**110**
DEPT	**21**
DIVISION	**01**

POLICE PUBLIC SAFETY IMPACT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
110-2101-521.34-10	CONTRACTUAL SERVICES	AXON CONTRACT	106,000	106,000
110-2101-521.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
110-2101-521.64-16	POLICE DEPT FIREARMS	FIRE ARMS FOR THREE NEW HIRES	7,200	7,200
110-2101-521.71-05	OTHER	LCSO RADIO PRINCIPAL	17,560	17,560
110-2101-521.72-05	OTHER	LCSO RADIO INTEREST	1,418	1,418

Fire Impacts

Fire Impact

Fund 111

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Fire Services-2201				
Operating Expenses	6,083	-	**-**	-%
Capital Expenses	-	120,000	**60,000**	(50.00%)
Debt Service	18,977	18,977	**18,978**	0.01%
Grand Total Fire	**$25,060**	**$138,977**	**$78,978**	**(43.17%)**

FUND	**111**
DEPT	**00**
DIVISION	**00**

FIRE IMPACT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
IMPACT FEES					
111-0000-363.22-02	FIRE IMPACT FEES	84,820	133,004	145,962	9.74%
****TOTAL IMPACT FEES**		**84,820**	**133,004**	**145,962**	**9.74%**
OTHER SOURCES					
111-0000-389.90-00	APPROPRIATED RESERVES	-	5,973	(66,984)	(1221.45%)
*APPROPRIATED RESERVES		-	5,973	(66,984)	(1221.45%)
****TOTAL OTHER SOURCES**		**-**	**5,973**	**(66,984)**	**(1221.45%)**
TOTAL FIRE IMPACTS		**84,820**	**138,977**	**78,978**	**(43.17%)**

FUND 111
DEPT 00
DIVISION 00

FIRE IMPACT FEE REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
111-0000-363.22-02	FIRE IMPACT FEES	ESTIMATED FIRE IMPACT FEE REVENUE	145,962	145,962
111-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(66,984)	(66,984)

FUND	**111**
DEPT	**22**
DIVISION	**01**

FIRE PUBLIC SAFETY IMPACT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
111-2201-522.34-10	CONTRACTUAL SERVICES	6,083	-	-	-%
* OPERATING EXPENDITURES		6,083	-	-	-%
CAPITAL EXPENDITURES					
111-2201-522.64-17	EQUIP-NEW VEHICLES	-	120,000	-	(100.00%)
111-2201-522.64-25	FUTURE PROJECTS	-	-	60,000	-%
* CAPITAL EXPENDITURES		-	120,000	60,000	(50.00%)
DEBT SERVICE					
111-2201-522.71-05	OTHER	16,674	17,111	17,560	2.62%
111-2201-522.72-05	OTHER	2,303	1,866	1,418	(24.01%)
* DEBT SERVICE		18,977	18,977	18,978	0.01%
TOTAL FIRE PUBLIC SAFETY		**25,060**	**138,977**	**78,978**	**(43.17%)**

FUND	**111**
DEPT	**22**
DIVISION	**01**

FIRE PUBLIC SAFETY IMPACT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
111-2201-522.34-10	CONTRACTUAL SERVICES	NO AMOUNT BUDGETED	-	-
111-2201-522.64-17	EQUIP-NEW VEHICLES	NO AMOUNT BUDGETED	-	-
111-2201-522.64-25	FUTURE PROJECTS	FIRE STATION SECURITY IMPROVEMENTS DUE TO INCREASED GROWTH AND TRAFFIC IN AREA	60,000	60,000
111-2201-522.71-05	OTHER	LCSO RADIO PRINCIPAL	17,560	17,560

Police Forfeitures-State

Police Forfeitures-State

Fund 112

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Police Services-2101				
Personal Services	-	-	-	-%
Operating Expenses	-	-	-	-%
Capital Expenses	-	-	-	-%
Grand Total Police	**$-**	**$-**	**$-**	**-%**

FUND
DEPT
DIVISION

POLICE FORFEITURES-STATE FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25

TAVARES

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Parks & Recreation Impact

Parks & Recreation Impact

Fund 114

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Parks Management-72				
Operating Expenses	14,599	-	**-**	-%
Capital Expenses	363,165	-	**170,000**	-%
Grand Total Parks & Rec	**$377,764**	**$-**	**$170,000**	**-%**

FUND	**114**
DEPT	**00**
DIVISION	**00**

PARKS & RECREATION IMPACT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
IMPACT FEES					
114-0000-363.22-03	PARKS & RECREATION IMPACT	75,431	145,685	322,769	121.55%
****TOTAL IMPACT FEES**		**75,431**	**145,685**	**322,769**	**121.55%**
OTHER SOURCES					
114-0000-389.90-00	APPROPRIATED RESERVES	-	(145,685)	(152,769)	4.86%
*APPROPRIATED RESERVES		-	(145,685)	(152,769)	4.86%
****TOTAL OTHER SOURCES**		**-**	**(145,685)**	**(152,769)**	**4.86%**
TOTAL PARKS & REC IMPACT FEE		**75,431**	**-**	**170,000**	**-%**

FUND	**114**
DEPT	**00**
DIVISION	**00**

PARKS & RECREATION IMPACT FEE REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
114-0000-363.22-03	PARKS & RECREATION IMPACT	ESTIMATED PARK IMPACT FEE REVENUE	322,769	322,769
114-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(152,769)	(152,769)

FUND 114
DEPT 72
DIVISION See Below

PARKS & RECREATION IMPACT FEE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
7201-PARKS MANAGEMENT					
OPERATING EXPENDITURES					
114-7201-572.34-10	CONTRACTUAL SERVICES	14,599	-	-	-%
* OPERATING EXPENDITURES		14,599	-	-	-%
CAPITAL EXPENDITURES					
114-7201-572.64-25	FUTURE PROJECTS	11,461	-	125,000	-%
* CAPITAL EXPENDITURES		11,461	-	125,000	-%
TOTAL 7201-PARKS MANAGEMENT		**26,060**	**-**	**125,000**	-%
7202-COMMUNITY SERVICES					
CAPITAL EXPENDITURES					
114-7202-572.64-25	FUTURE PROJECTS	351,704	-	45,000	-%
* CAPITAL EXPENDITURES		351,704	-	**45,000**	-%
TOTAL 7202-COMMUNITY SERVICES		**351,704**	**-**	**45,000**	-%
TOTAL PARKS & RECREATION IMPACTS		**377,764**	**-**	**170,000**	**-%**

FUND 114
DEPT 72
DIVISION See Below

PARKS & RECREATION IMPACT FEE EXPENDITURES

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
7201-PARKS MANAGEMENT				
114-7201-572.64-25	FUTURE PROJECTS	WEKIVA TRAIL MASTER PLANNING WITH LAKE COUNTY AND MT DORA	125,000	125,000
114-7201-572.34-10	**CONTRACTUAL SERVICES**	NO AMOUNT BUDGETED	-	-
7202-PARKS MANAGEMENT				
114-7202-572.64-25	FUTURE PROJECTS	INSTALL NEW SCOREBOARDS ON ADULT FIELDS AT WOODLEA SPORTS PARK	17,000	45,000
		WOODLEA SPORTS PARK - MUSCO CONTROL LINK ACCESS (FIELD 3 AND MULTI-PURPOSE FIELD)	28,000	-

Building Permits Fund

Building Permits

Fund 115*

* Fund established in FY2018

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Building Permits				
Operating Expenses	-	-	-	-%
Capital Expenses	-	-	-	-%
Debt	-	-	-	-%
Transfers & Other	-	-	-	-%
Grand Total Building Permits	**$-**	**$-**	**$-**	**-%**

FUND	**115**
DEPT	**00**
DIVISION	**00**

BUILDING PERMIT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OTHER SOURCES					
115-0000-381.01-01	TRANSFERS FROM GENERAL	-	122,446	185,481	51.48%
115-0000-389.90-00	APPROPRIATED RESERVES	-	(122,446)	(185,481)	51.48%

FUND	**115**
DEPT	**00**
DIVISION	**00**

BUILDING PERMIT FEE REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
115-0000-381.01-01	TRANSFERS FROM GENERAL	TRANSFER FROM GENERAL FUND	185,481	185,481
115-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(185,481)	(185,481)

Freedom Flag Maintenance Fund

Freedom Flag Maintenance Fund

Fund 117

Budget Summary				
Department Summary	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25

FUND	**117**
DEPT	**00**
DIVISION	**00**

FREEDOM FLAG MAINTENANCE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
	NO REVENUES BUDGETED				

FUND	**117**
DEPT	**00**
DIVISION	**00**

FREEDOM FLAG MAINTENANCE REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
NO REVENUE BUDGETED			

FUND
DEPT
DIVISION

FREEDOM FLAG MAINTENANCE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25

FUND
DEPT
DIVISION

FREEDOM FLAG MAINTENANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026

Citizen Donation Fund

Budget Summary

Department Summary	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
Library-7101				
Capital Expenses	1,358	1,550	-	(100.00%)
Grand Total Freedom Flag	**$1,358**	**$1,550**	**$-**	**(100.00%)**

FUND 119
DEPT 00
DIVISION 00

CITIZEN DONATION FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
INTEREST & OTHER INCOME					
119-0000-366.19-02	POLICE MEMORIAL FUND	250	-	-	-%
119-0000-366.19-04	YOUTH REC SCOLARSHP	500	-	-	-%
119-0000-366.19-05	TAVARES LIB BOOK DRIVE	1,850	1,300	-	(100.00%)
****TOTAL INTEREST & OTHER INCOME**		**2,600**	**1,300**	**-**	**(100.00%)**
OTHER SOURCES					
119-0000-389.90-00	APPROPRIATED RESERVES	-	500	-	(100.00%)
*APPROPRIATED RESERVES		-	500	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**500**	**-**	**(100.00%)**
TOTAL FREEDOM FLAG MAINTENANCE FUND		**2,600**	**1,800**	**-**	**(100.00%)**

FUND	**119**
DEPT	**00**
DIVISION	**00**

CITIZEN DONATION FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		NO REVENUE BUDGETED		
119-0000-366.19-02	POLICE MEMORIAL FUND	NO AMOUNT BUDGETED	-	-
119-0000-366.19-04	YOUTH REC SCOLARSHP	NO AMOUNT BUDGETED	-	-
119-0000-366.19-05	TAVARES LIB BOOK DRIVE	NO AMOUNT BUDGETED	-	-

FUND	**119**
DEPT	**71**
DIVISION	**01**

CITIZEN DONATION FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
CAPITAL EXPENDITURES					
119-7101-571.66-20	MAJOR COLLECTIONS BOOKS	1,358	1,550	-	(100.00%)
* CAPITAL EXPENDITURES		1,358	1,550	-	(100.00%)
TOTAL FREEDOM FLAG MAINT FUND		**1,358**	**1,550**	**-**	**(100.00%)**

FUND	**119**
DEPT	**71**
DIVISION	**01**

CITIZEN DONATION FUND EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
119-7101-571.66-20	MAJOR COLLECTIONS BOOKS	NO AMOUNT BUDGETED	-	-

Fire Assessment

Fire Assessment

Fund 122

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Fire Assessment				
Operating Expenses	7,730	-	**-**	-%
Transfers & Others	1,940,407	2,031,288	**2,064,182**	1.62%
Grand Total Fire Assessment	**$1,948,137**	**$2,031,288**	**$2,064,182**	**1.62%**

FUND	**122**
DEPT	**00**
DIVISION	**00**

FIRE ASSESSMENT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
ASSESSMENTS					
122-0000-363.10-01	FIRE ASSESSMENTS	1,990,288	2,031,288	2,064,182	1.62%
****TOTAL SUNSET VIEW PROJECT ASSESSMENTS**		**1,990,288**	**2,031,288**	**2,064,182**	**1.62%**
TOTAL FIRE ASSESSMENT FEE		**1,990,288**	**2,031,288**	**2,064,182**	**1.62%**

FUND	**122**
DEPT	**00**
DIVISION	**00**

FIRE ASSESSMENT FEE REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
122-0000-363.10-01	FIRE ASSESSMENTS	ESTIMATED FIRE ASSESSMENTS REVENUE	2,064,182	2,064,182

FUND	**122**
DEPT	**22**
DIVISION	**01**

FIRE ASSESSMENT FEE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
122-2201-522.59-13	BAD DEBT	7,730	-	-	-%
* OPERATING EXPENDITURES		7,730	-	-	-%
APPROPRIATED RESERVES					
122-2201-522.91-01	TRANSFERS TO GENERAL FUND	1,940,407	2,031,288	2,064,182	1.62%
* APPROPRIATED RESERVES		1,940,407	2,031,288	2,064,182	1.62%
TOTAL FIRE ASSESSMENT FEE		**1,948,137**	**2,031,288**	**2,064,182**	**1.62%**

FUND	**122**
DEPT	**22**
DIVISION	**01**

FIRE ASSESSMENT FEE EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
122-2201-522.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
122-2201-522.91-01	TRANSFERS TO GENERAL FUND	TRANSFER TO GENERAL FUND	2,064,182	2,064,182

Infrastructure Sales Tax

Infrastructure Sales Tax

Fund 150

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Finance-1301				
Capital Expenses	-	-	**62,310**	-%
Total Finance	-	-	**62,310**	-%
Information Technology-1302				
Capital Expenses	-	-	**61,690**	-%
Total Information Technology	-	-	**61,690**	-%
Grand Total Infrastructure	**$-**	**$-**	**$124,000**	**-%**
Category Summary				
Capital Expenses	-	-	**124,000**	-%
Grand Total Infrastructure	**$-**	**$-**	**$124,000**	**-%**

FUND	**150**
DEPT	**00**
DIVISION	**00**

INFRASTRUCTURE SALES TAX REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
INTEREST & OTHER INCOME					
150-0000-361.10-02	SBA INTEREST	8,705	-	-	-%
****TOTAL INTEREST & OTHER INCOME**		**8,705**	**-**	**-**	**-%**
OTHER SOURCES					
150-0000-389.90-00	APPROPRIATED RESERVES	-	-	124,000	-%
*APPROPRIATED RESERVES		-	-	124,000	-%
****TOTAL OTHER SOURCES**		**-**	**-**	**124,000**	**-%**
TOTAL INFRASTRUCTURE SALES TAX		**8,705**	**-**	**124,000**	**-%**

FUND	**150**
DEPT	**00**
DIVISION	**00**

INFRASTRUCTURE SALES TAX REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
150-0000-361.10-02	SBA INTEREST	NO AMOUNT BUDGETED	-	-
150-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FROM RESERVES	124,000	124,000

FUND 150
DEPT 13
DIVISION See Below

INFRASTRUCTURE SALES TAX EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
1301-FINANCE					
CAPITAL EXPENDITURES					
150-1301-513.64-10	EQUIP - REPLACEMENT	-	-	62,310	-%
* CAPITAL EXPENDITURES		-	-	62,310	-%
TOTAL 1301-FINANCE		**-**	**-**	**62,310**	**-%**
1302-INFORMATION TECH SERVICES					
CAPITAL EXPENDITURES					
150-1302-513.64-10	EQUIP - REPLACEMENT	-	-	61,690	-%
* CAPITAL EXPENDITURES		-	-	61,690	-%
TOTAL 1302-INFORMATION TECH SERVICES		**-**	**-**	**61,690**	**-%**
TOTAL INFRASTRUCTURE SALES TAX		**-**	**-**	124,000	**-%**

FUND 150
DEPT 13
DIVISION See Below

INFRASTRUCTURE SALES TAX EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
1301-INFORMATION TECHNOLOGY				
150-1301-513.64-10	REPLACE 2007 CHEVROLET TAHOE WITH 173,000 MILES WITH A NEW TRUCK	REPLACE 2007 CHEVROLET TAHOE WITH 173,000 MILES WITH A NEW TRUCK	62,310	62,310
1302-STREETS AND ROADS				
150-1302-513.64-10	2024 FORD TRANSIT CARGO VAN REPLACE 2005 FORD ESCAPE VEHICLE #008 OVER 124,000 MILES (19 YEARS OLD)	2024 FORD TRANSIT CARGO VAN REPLACE 2005 FORD ESCAPE VEHICLE #008 OVER 124,000 MILES (19 YEARS OLD)	61,690	61,690
-PARKS AND RECREATION				
-COMMUNITY SERVICES				

Grant Fund

Grant Fund

Fund 151

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Police-21				
Capital Expenses	92,650	4,331	-	(100.00%)
Total Police	92,650	4,331	-	(100.00%)
Fire-22				
Personal Services	-	241,465	-	(100.00%)
Capital Expenses	23,494	-	-	-%
Total Fire	23,494	241,465	-	(100.00%)
Solid Waste-34				
Capital Expenses	6,683,584	701,491	-	(100.00%)
Total Solid Waste	6,683,584	701,491	-	(100.00%)
Stormwater-38				
Capital Expenses	155,280	1,142,831	-	(100.00%)
Total Stormwater	155,280	1,142,831	-	(100.00%)
Physical Environment-71				
Operating Expenses	-	1,200	-	(100.00%)
Total Physical Environment	-	1,200	-	(100.00%)
Library-72				
Capital Expenses	240,702	36,845	-	(100.00%)
Total Library	240,702	36,845	-	(100.00%)
Parks Management and Community Services-75				
Operating Expenses	-	8,853	-	(100.00%)
Total Parks Management and Community Services	-	8,853	-	(100.00%)
Pavilion on the Lake-				
Wooton Park Maintenance-				
Grand Total Grant Fund	**$7,195,710**	**$2,137,016**	**$-**	**(100.00%)**
Category Summary				
Personal Services	-	241,465	-	(100.00%)
Operating Expenses	-	10,053	-	(100.00%)
Capital Expenses	7,195,710	1,885,498	-	(100.00%)
Grand Total Grant Fund	**$7,195,710**	**$2,137,016**	**$-**	**(100.00%)**

FUND 151
DEPT 00
DIVISION 00

GRANT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
GRANTS - FEDERAL AND STATE					
151-0000-331.20-11	BYRNE FORMULA GRANTS	92,650	4,331	-	(100.00%)
151-0000-331.25-10	ASSISTANCE TO FIREFIGHTER	23,495	-	-	-%
151-0000-331.25-11	FEMA GRANTS	-	241,465	-	(100.00%)
151-0000-331.60-09	FDEP LPA0695	-	200,000	-	(100.00%)
151-0000-331.60-10	FDEP NS113	-	176,955	-	(100.00%)
151-0000-331.60-11	FDEP 25PLN26	-	160,500	-	(100.00%)
151-0000-334.41-10	AIRPORT FDOT JPA	-	174,656	-	(100.00%)
****TOTAL GRANTS - FEDERAL AND STATE**		**116,145**	**957,907**	**-**	**(100.00%)**
INTERGOVERNMENTAL REVENUE					
151-0000-337.10-10	LAKE COUNTY WATER AUTH.	775,254	309,445	-	(100.00%)
151-0000-337.30-01	LCWA - AESOP POND	-	274,375	-	(100.00%)
151-0000-337.30-02	PW FACILITY RETENT POND	105,000	-	-	-%
151-0000-337.30-04	LK TECH LC WK FORCE DEV	1,792,834	-	-	-%
151-0000-337.30-05	LK TECH -PW SITE REIMB	3,999,875	-	-	-%
151-0000-337.30-06	LK Tech - PWF Misc Reimb	71,520	-	-	-%
151-0000-337.50-10	TOURISM	-	8,853	-	(100.00%)
151-0000-337.70-30	CDBG GRANTS	(38,354)	-	-	-%
151-0000-337.70-60	LIBRARY	-	1,200	-	(100.00%)
151-0000-337.70-75	YMCA	247,703	-	-	-%
****TOTAL INTERGOVERNMENTAL REVENUE**		**6,953,832**	**593,873**	**-**	**(100.00%)**
OTHER SOURCES					
151-0000-389.90-00	APPROPRIATED RESERVES	-	759,892	-	(100.00%)
*APPROPRIATED RESERVES		-	759,892	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**759,892**	**-**	**(100.00%)**
TOTAL GRANT FUND		**7,069,977**	**2,311,672**	**-**	**(100.00%)**

FUND	**151**
DEPT	**00**
DIVISION	**00**

GRANT FUND REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
151-0000-331.20-11	BYRNE FORMULA GRANTS	NO AMOUNT BUDGETED	-	-
151-0000-331.25-10	ASSISTANCE TO FIREFIGHTER	NO AMOUNT BUDGETED	-	-
151-0000-331.25-11	FEMA GRANTS	NO AMOUNT BUDGETED	-	-
151-0000-331.60-09	FDEP LPA0695	NO AMOUNT BUDGETED	-	-
151-0000-331.60-10	FDEP NS113	NO AMOUNT BUDGETED	-	-
151-0000-331.60-11	FDEP 25PLN26	NO AMOUNT BUDGETED	-	-
151-0000-334.41-10	AIRPORT FDOT JPA	NO AMOUNT BUDGETED	-	-
151-0000-337.10-10	LAKE COUNTY WATER AUTH.	NO AMOUNT BUDGETED	-	-
151-0000-337.30-01	LCWA - AESOP POND	NO AMOUNT BUDGETED	-	-
151-0000-337.30-02	PW FACILITY RETENT POND	NO AMOUNT BUDGETED	-	-
151-0000-337.30-04	LK TECH LC WK FORCE DEV	NO AMOUNT BUDGETED	-	-
151-0000-337.30-05	LK TECH -PW SITE REIMB	NO AMOUNT BUDGETED	-	-
151-0000-337.30-06	LK Tech - PWF Misc Reimb	NO AMOUNT BUDGETED	-	-
151-0000-337.50-10	TOURISM	NO AMOUNT BUDGETED	-	-
151-0000-337.70-30	CDBG GRANTS	NO AMOUNT BUDGETED	-	-
151-0000-337.70-60	LIBRARY	NO AMOUNT BUDGETED	-	-
151-0000-337.70-75	YMCA	NO AMOUNT BUDGETED	-	-

FUND 151
DEPT See Below
DIVISION See Below

GRANT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
2101-POLICE SERVICES					
CAPITAL EXPENDITURES					
151-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	70,000	-	-	-%
151-2101-521.64-15	EQUIP - NEW	22,650	4,331	-	(100.00%)
* CAPITAL EXPENDITURES		92,650	4,331	-	(100.00%)
TOTAL 2101-POLICE SERVICES		**92,650**	**4,331**	**-**	**(100.00%)**
2201-FIRE SUPPRESSION					
SALARIES AND BENEFITS					
151-2201-522.12-10	REGULAR SALARIES	-	92,031	-	(100.00%)
151-2201-522.21-10	FICA / MED TAXES	-	7,041	-	(100.00%)
151-2201-522.22-20	FL STATE RETIREMENT	-	30,890	-	(100.00%)
151-2201-522.23-10	HEALTH INSURANCE	-	15,291	-	(100.00%)
151-2201-522.23-15	DENTAL INSURANCE	-	722	-	(100.00%)
151-2201-522.23-20	LIFE INSURANCE	-	520	-	(100.00%)
151-2201-522.23-21	SHORT-TERM DISABILITY	-	389	-	(100.00%)
151-2201-522.23-30	DEPENDENT HEALTH INSURANC	-	25,708	-	(100.00%)
151-2201-522.23-35	DEPENDENT DENTAL INSURANC	-	1,494	-	(100.00%)
151-2201-522.23-40	LONG TERM DISABILITY	-	238	-	(100.00%)
151-2201-522.24-10	WORKERS' COMPENSATION	-	2,752	-	(100.00%)
* SALARIES AND BENEFITS		-	177,076	-	(100.00%)
CAPITAL EXPENDITURES					
151-2201-522.64-15	EQUIP - NEW	23,494	-	-	-%
* CAPITAL EXPENDITURES		23,494	-	-	-%
TOTAL 2201-FIRE SERVICES		**23,494**	**177,076**	**-**	**(100.00%)**
2202-ALS					
SALARIES AND BENEFITS					
151-2202-522.12-10	REGULAR SALARIES	-	33,466	-	(100.00%)
151-2202-522.21-10	FICA / MED TAXES	-	2,560	-	(100.00%)
151-2202-522.22-20	FL STATE RETIREMENT	-	11,233	-	(100.00%)
151-2202-522.23-10	HEALTH INSURANCE	-	5,560	-	(100.00%)
151-2202-522.23-15	DENTAL INSURANCE	-	262	-	(100.00%)
151-2202-522.23-20	LIFE INSURANCE	-	189	-	(100.00%)
151-2202-522.23-21	SHORT-TERM DISABILITY	-	141	-	(100.00%)
151-2202-522.23-30	DEPENDENT HEALTH INSURANC	-	9,348	-	(100.00%)
151-2202-522.23-35	DEPENDENT DENTAL INSURANC	-	543	-	(100.00%)
151-2202-522.23-40	LONG TERM DISABILITY	-	86	-	(100.00%)
151-2202-522.24-10	WORKERS' COMPENSATION	-	1,001	-	(100.00%)
* SALARIES AND BENEFITS		-	64,389	-	(100.00%)
TOTAL 2202-ALS		**-**	**64,389**	**-**	**(100.00%)**
3401-SANITATION					
CAPITAL EXPENDITURES					
151-3401-534.64-25	FUTURE PROJECTS	846,305	13,472	-	(100.00%)
151-3401-534.64-28	LK TECH LC WK FORCE DEV M	2,178,674	12,592	-	(100.00%)
151-3401-534.64-29	LAKE TECH HB5001	3,658,605	675,427	-	(100.00%)
* CAPITAL EXPENDITURES		6,683,584	701,491	-	(100.00%)
TOTAL 3401-SANITATION		**6,683,584**	**701,491**	**-**	**(100.00%)**
3801-STORMWATER					
CAPITAL EXPENDITURES					
151-3801-538.63-51	AESOP RETENT POND	1,770	276,931	-	(100.00%)
151-3801-538.63-52	PW FAC RETENT POND	105,000	-	-	-%
151-3801-538.65-77	LCWA	48,510	328,445	-	(100.00%)
151-3801-538.65-90	FDEP LPA0695	-	200,000	-	(100.00%)

FUND	**151**
DEPT	**See Below**
DIVISION	**See Below**

GRANT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
151-3801-538.65-91	FDEP NS113	-	176,955	-	(100.00%)
151-3801-538.65-92	FDEP 25PLN26	-	160,500	-	(100.00%)
* CAPITAL EXPENDITURES		155,280	1,142,831	-	(100.00%)
TOTAL 3801-PUBLIC WORKS ADMINISTRATION		**155,280**	**1,142,831**	**-**	**(100.00%)**
151-5901-559.64-25	FUTURE PROJECTS	-	174,656	-	(100.00%)
* CAPITAL EXPENDITURES		-	174,656	-	(100.00%)
TOTAL 5901-ECONOMIC DEVELOPMENT		**-**	**174,656**	**-**	**(100.00%)**
7101-LIBRARY					
OPERATING EXPENDITURES					
151-7101-571.48-40	ADULT PROGRAMS & EXHIBITS	-	1,200	-	(100.00%)
* OPERATING EXPENDITURES		-	1,200	-	(100.00%)
TOTAL 7101-LIBRARY		**-**	**1,200**	**-**	**(100.00%)**
7201-PARKS					
CAPITAL EXPENDITURES					
151-7201-572.64-25	FUTURE PROJECTS	-	36,845	-	(100.00%)
* CAPITAL EXPENDITURES		-	36,845	-	(100.00%)
TOTAL 7201-PARKS		**-**	**36,845**	**-**	**(100.00%)**
7202-COMMUNITY SERVICES					
CAPITAL EXPENDITURES					
151-7202-572.64-25	FUTURE PROJECTS	240,702	-	-	-%
* CAPITAL EXPENDITURES		240,702	-	-	-%
TOTAL 7202-COMMUNITY SERVICES		**240,702**	**-**	**-**	**-%**
7501-PAVILION					
OPERATING EXPENDITURES					
151-7501-575.49-10	ADVERTISING	-	8,853	-	(100.00%)
* OPERATING EXPENDITURES		-	8,853	-	(100.00%)
TOTAL 7501-PAVILION		**-**	**8,853**	**-**	**(100.00%)**
TOTAL GRANT FUND EXPENDITURES		**7,195,710**	**2,311,672**	**-**	**(100.00%)**

FUND 151
DEPT See Below
DIVISION See Below

GRANT FUND EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
2101-POLICE SERVICES				
151-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
151-2101-521.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
2201-FIRE SUPPRESSION				
151-2201-522.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	-	-
151-2201-522.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	-	-
151-2201-522.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	-	-
151-2201-522.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	-	-
151-2201-522.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	-	-
151-2201-522.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	-	-
151-2201-522.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	-	-
151-2201-522.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	-	-
151-2201-522.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	-	-
151-2201-522.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	-	-
151-2201-522.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	-	-
151-2201-522.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
3401-SANITATION				
151-3401-534.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
151-3401-534.64-28	LK TECH LC WK FORCE DEV M	NO AMOUNT BUDGETED	-	-
151-3401-534.64-29	LAKE TECH HB5001	NO AMOUNT BUDGETED	-	-
3801-STORMWATER				
151-3801-538.63-51	AESOP RETENT POND	NO AMOUNT BUDGETED	-	-
151-3801-538.63-52	PW FAC RETENT POND	NO AMOUNT BUDGETED	-	-

FUND 151
DEPT See Below
DIVISION See Below

GRANT FUND EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
151-3801-538.65-77	LCWA	NO AMOUNT BUDGETED	-	-
151-3801-538.65-90	FDEP LPA0695	NO AMOUNT BUDGETED	-	-
151-3801-538.65-91	FDEP NS113	NO AMOUNT BUDGETED	-	-
151-3801-538.65-92	FDEP 25PLN26	NO AMOUNT BUDGETED	-	-
5901-LIBRARY				
151-5901-559.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
7101-PARKS MANAGEMENT				
151-7101-571.48-40	ADULT PROGRAMS & EXHIBITS	NO AMOUNT BUDGETED	-	-
7201-COMMUNITY SERVICES				
151-7201-572.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
7202-PAVILION				
151-7202-572.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
7501				
151-7501-575.49-10	ADVERTISING	NO AMOUNT BUDGETED	-	-

Infrastructure Sales Tax Fund 1/1/2018

Infrastructure Sales Tax 1/1/2018

Fund 152

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Admin-12				
Debt Service	664,119	504,673	**663,961**	31.56%
Total Admin	664,119	504,673	**663,961**	31.56%
Information Technology-1302				
Capital Expenses	-	50,545	**-**	(100.00%)
Total Information Technology	-	50,545	**-**	(100.00%)
Fleet Management-19				
Capital Expenses	76,376	58,095	**-**	(100.00%)
Total Fleet Management	76,376	58,095	**-**	(100.00%)
Police-21				
Capital Expenses	-	212,000	**158,200**	(25.38%)
Total Police	-	212,000	**158,200**	(25.38%)
Fire Services-22				
Debt Service	1,223,697	1,222,581	**1,223,588**	0.08%
Total Fire Services	1,223,697	1,222,581	**1,223,588**	0.08%
Physical Environment-41				
Capital Expenses	359,103	927,651	**803,658**	(13.37%)
Total Physical Environment	359,103	927,651	**803,658**	(13.37%)
Seaplane Base & Marina-43				
Capital Expenses	1	171,147	**82,000**	(52.09%)
Total Seaplane Base & Marina	1	171,147	**82,000**	(52.09%)
Community Services-72				
Capital Expenses	42,610	84,730	**179,500**	111.85%
Total Community Services	42,610	84,730	**179,500**	111.85%
Grand Total Infrastructure	**$2,365,906**	**$3,231,422**	**$3,110,907**	**(3.73%)**
Category Summary				
Capital Expenses	486,772	1,814,484	**1,298,358**	(28.44%)
Debt Service	1,887,816	1,727,254	**1,887,549**	9.28%
Grand Total Infrastructure	**$2,374,588**	**$3,541,738**	**$3,185,907**	**(10.05%)**

FUND 152
DEPT 00
DIVISION 00

INFRASTRUCTURE SALES TAX - 1/1/2018 REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
TAXES					
152-0000-312.60-00	INFRASTRUCTURE SURTAX	2,514,732	2,488,791	2,487,958	(0.03%)
****TOTAL TAXES**		**2,514,732**	**2,488,791**	**2,487,958**	**(0.03%)**
INTEREST & OTHER INCOME					
152-0000-361.10-01	INTEREST INCOME	5	-	-	-%
****TOTAL INTEREST & OTHER INCOME**		**5**	**-**	**-**	**-%**
OTHER SOURCES					
152-0000-381.04-02	TRANSFERS FROM SANITATION	159,952	-	-	-%
152-0000-389.90-00	APPROPRIATED RESERVES	-	1,052,947	697,949	(33.71%)
*APPROPRIATED RESERVES		159,952	1,052,947	**697,949**	(33.71%)
****TOTAL OTHER SOURCES**		**159,952**	**1,052,947**	**697,949**	**(33.71%)**
TOTAL INFRASTRUCTURE SALES TAX		**2,674,689**	**3,541,738**	**3,185,907**	**(10.05%)**

FUND	**152**
DEPT	**00**
DIVISION	**00**

INFRASTRUCTURE SALES TAX - 1/1/2018 REVENUES

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
152-0000-312.60-00	INFRASTRUCTURE SURTAX	ESTIMATED INFRASTRUCTURE SALES TAX REVENUE	2,487,958	2,487,958
152-0000-361.10-01	INTEREST INCOME	NO AMOUNT BUDGETED	-	-
152-0000-381.04-02	TRANSFERS FROM SANITATION	NO AMOUNT BUDGETED	-	-
152-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FROM RESERVES	697,949	697,949

FUND 152
DEPT See Below
DIVISION See Below

INFRASTRUCTURE SALES TAX 1/1/2018 EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
1201-ADMIN					
DEBT SERVICE					
152-1201-512.71-05	OTHER	458,000	384,000	483,000	25.78%
152-1201-512.72-05	OTHER	206,119	120,673	180,961	49.96%
* DEBT SERVICE		664,119	504,673	663,961	31.56%
TOTAL 1201-ADMIN		**664,119**	**504,673**	**663,961**	**31.56%**
1302-INFORMATION TECH SERVICES					
CAPITAL EXPENDITURES					
152-1302-513.64-10	EQUIP - REPLACEMENT	-	50,545	-	(100.00%)
* CAPITAL EXPENDITURES		-	50,545	-	(100.00%)
TOTAL 1302-INFORMATION TECH SERVICES		**-**	**50,545**	**-**	**(100.00%)**
1501-COMMUNITY DEVELOPMENT					
CAPITAL EXPENDITURES					
152-1501-515.64-25	FUTURE PROJECTS	-	-	75,000	-%
* CAPITAL EXPENDITURES		-	-	75,000	-%
TOTAL 1501-COMMUNITY DEVELOPMENT		**-**	**-**	**75,000**	**-%**
1901-FLEET MANAGEMENT					
CAPITAL EXPENDITURES					
152-1901-549.64-11	EQUIP-VEHICLE REPLACEMENT	76,376	58,095	-	(100.00%)
* CAPITAL EXPENDITURES		76,376	58,095	-	(100.00%)
TOTAL 1901-FLEET MANAGEMENT		**76,376**	**58,095**	**-**	**(100.00%)**
2101-POLICE SERVICES					
CAPITAL EXPENDITURES					
152-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	-	212,000	158,200	(25.38%)
* CAPITAL EXPENDITURES		-	212,000	158,200	(25.38%)
TOTAL 2101-POLICE SERVICES		**-**	**212,000**	**158,200**	**(25.38%)**
2201-FIRE SERVICES					
DEBT SERVICE					
152-2201-522.71-05	OTHER	952,000	978,000	1,007,000	2.97%
152-2201-522.72-05	OTHER	271,697	244,581	216,588	(11.45%)
* DEBT SERVICE		1,223,697	1,222,581	1,223,588	0.08%
TOTAL 2201-FIRE SERVICES		**1,223,697**	**1,222,581**	**1,223,588**	**0.08%**
3801-STORMWATER					
CAPITAL EXPENDITURES					
152-3801-538.63-51	AESOP RETENT POND	-	106,470	-	(100.00%)
* CAPITAL EXPENDITURES		-	106,470	-	(100.00%)
TOTAL 3801-STORMWATER		**-**	**106,470**	**-**	**(100.00%)**
4101-FACILITIES MANAGEMENT					
CAPITAL EXPENDITURES					
152-4101-541.62-20	BUILDINGS	-	-	248,200	-%
152-4101-541.64-10	EQUIP - REPLACEMENT	-	45,713	267,500	485.17%
152-4101-541.64-25	FUTURE PROJECTS	-	121,681	-	(100.00%)
* CAPITAL EXPENDITURES		-	167,394	515,700	208.08%
TOTAL 4101-FACILITIES MANAGEMENT		**-**	**167,394**	**515,700**	**208.08%**
4102-STREET MANAGEMENT					

FUND	**152**
DEPT	**See Below**
DIVISION	**See Below**

INFRASTRUCTURE SALES TAX 1/1/2018 EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
CAPITAL EXPENDITURES					
152-4102-541.63-30	PAVING	239,103	487,335	287,958	(40.91%)
152-4102-541.64-25	FUTURE PROJECTS	120,000	272,922	-	(100.00%)
* CAPITAL EXPENDITURES		359,103	760,257	287,958	(62.12%)
TOTAL 4102-STREET MANAGEMENT		**359,103**	**760,257**	**287,958**	**(62.12%)**
4304-SEAPLANE BASE & MARINA					
CAPITAL EXPENDITURES					
152-4304-543.64-25	FUTURE PROJECTS	1	171,147	82,000	(52.09%)
* CAPITAL EXPENDITURES		1	171,147	82,000	(52.09%)
TOTAL 4304-SEAPLANE BASE & MARINA		**1**	**171,147**	**82,000**	**(52.09%)**
7201-PARKS MANAGEMENT					
CAPITAL EXPENDITURES					
152-7201-572.64-10	EQUIP - REPLACEMENT	10,120	-	-	-%
152-7201-572.64-11	EQUIP-VEHICLE REPLACEMENT	-	56,730	-	(100.00%)
152-7201-572.64-25	FUTURE PROJECTS	32,490	-	67,000	-%
* CAPITAL EXPENDITURES		42,610	56,730	67,000	18.10%
TOTAL 7201-PARKS MANAGEMENT		**42,610**	**56,730**	**67,000**	**18.10%**
7202-COMMUNITY SERVICES					
CAPITAL EXPENDITURES					
152-7202-572.64-10	EQUIP - REPLACEMENT	-	28,000	30,000	7.14%
152-7202-572.64-11	EQUIP-VEHICLE REPLACEMENT	-	-	59,500	-%
152-7202-572.64-25	FUTURE PROJECTS	-	-	23,000	-%
* CAPITAL EXPENDITURES		-	28,000	112,500	301.79%
TOTAL 7202-COMMUNITY SERVICES		**-**	**28,000**	**112,500**	**301.79%**
7301-SPLASH PARK					
CAPITAL EXPENDITURES					
152-7301-572.64-25	FUTURE PROJECTS	8,682	203,846	-	(100.00%)
* CAPITAL EXPENDITURES		8,682	203,846	-	(100.00%)
TOTAL 7301-SPLASH PARK		**8,682**	**203,846**	**-**	**(100.00%)**
TOTAL INFRASTRUCTURE SALES TAX		**2,374,588**	**3,541,738**	**3,185,907**	**(10.05%)**

FUND 152
DEPT See Below
DIVISION See Below

INFRASTRUCTURE SALES TAX - 1/1/2018 EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
1201-ADMINISTRATION				
152-1201-512.71-05	OTHER	CIRNS 2020 A PRINCIPAL MARCH	17,000	483,000
		CIRNS 2022A PRINCIPAL JULY	46,000	-
		CIRNS 2022A PRINCIPAL JANUARY	45,000	-
		CIRNS 2022 PRINCIPAL JULY (SOLID WASTE PORTION)	89,500	-
		CIRNS 2022 PRINCIPAL JULY	89,500	-
		CIRNS 2020 B PRINCIPAL SEPTEMBER	90,000	-
		CIRNS 2020 B PRINCIPAL MARCH	88,000	-
		CIRNS 2020 A PRINCIPAL SEPTEMBER	18,000	-
152-1201-512.72-05	OTHER	CIRNS 2020 A INTEREST MARCH	393	180,961
		CIRNS 2022 INTEREST JULY (SOLID WASTE PORTION)	35,027	-
		CIRNS 2022 INTEREST JULY	35,027	-
		CIRNS 2022 INTEREST JANUARY (SOLID WASTE {PORTION)	35,027	-
		CIRNS 2022 INTEREST JANUARY	35,027	-
		CIRNS 2022 A INTEREST JULY	12,691	-
		CIRNS 2022 A INTEREST JANUARY	13,485	-
		CIRNS 2020 B INTEREST SEPTEMBER	6,615	-
		CIRNS 2020 B INTEREST MARCH	7,402	-
		CIRNS 2020 A INTEREST SEPTEMBER	267	-
1302-FINANCE				
152-1302-513.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
1501-INFORMATION TECHNOLOGY				
152-1501-515.64-25	FUTURE PROJECTS	STATE ROAD 19 COMPLETE STREET'S MASTER PLAN	75,000	75,000
1901-FLEET MANAGEMENT				
152-1901-549.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
2101-POLICE				
152-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	2 VEHICLES REPLACED FULLY OUTFITTED	158,200	158,200
2201-FIRE				
152-2201-522.71-05	OTHER	PUBLIC SAFETY CIRNS 2016 PRINCIPAL OCTOBER	789,000	1,007,000
		REFUNDING REVENUE NOTE 2017 PRINCIPAL FEBRUARY	218,000	-

FUND 152
DEPT See Below
DIVISION See Below

INFRASTRUCTURE SALES TAX - 1/1/2018 EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
152-2201-522.72-05	OTHER	PUBLIC SAFETY CIRNS 2016 INTEREST APRIL	89,017	216,588
		REFUNDING REVENUE NOTE 2017 INTEREST FEBRUARY	20,645	-
		REFUNDING REVENUE NOTE 2017 INTEREST AUGUST	17,909	-
		PUBLIC SAFETY CIRNS 2016 INTEREST OCTOBER	89,017	-
3801-STORMWATER				
152-3801-538.63-51	AESOP RETENT POND	NO AMOUNT BUDGETED	-	-
4101-FACILITIES MANAGEMENT				
152-4101-541.62-20	BUILDINGS	PAVILION ROOF TOP UNIT REPLACEMENT	140,000	248,200
		UPGRADE INTERIOR LIGHTING AT INGRAHAM CENTER TO LE	11,200	-
		PUBLIC SAFETY BUILDING STRUCTURAL EXTERIOR REPAIRS AND IMPROVEMENTS	75,000	-
		PAVILION PIER RAILING STRUCTURAL IMPROVEMENTS	22,000	-
152-4101-541.64-10	EQUIP - REPLACEMENT	VEHICLE REPLACEMENT UNIT #123	57,500	267,500
		VEHICLE REPLACEMENT #130	46,500	-
		REPLACE SMALL BUCKET TRUCK #138	163,500	-
152-4101-541.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
4102-STREET MANAGEMENT				
152-4102-541.63-30	PAVING	ROAD PAVING AND RESURFACING	287,958	287,958
152-4102-541.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
4304-SEAPLANE BASE AND MARINA				
152-4304-543.64-25	FUTURE PROJECTS	NEW FORD F250 TO REPLACE 2000 FORD RANGER THAT IS CONTINUALLY FAILING AND UNABLE TO TOW OUR BARGES	82,000	82,000
7201-PARKS MANAGEMENT				
152-7201-572.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
152-7201-572.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
152-7201-572.64-25	FUTURE PROJECTS	REPLACEMENT PLAYGROUND FEATURE FOR INGRAHAM PARK. ORIGINAL FEATURE HAS BEEN REMOVED IN ENTIRETY.	67,000	67,000
7202-COMMUNITY SERVICES				
152-7202-572.64-10	EQUIP - REPLACEMENT	REPLACE MOWER #467 WITH NEW KUBOTA	20,000	30,000
		3 POINT FINISH MOWER	10,000	-
152-7202-572.64-11	EQUIP-VEHICLE REPLACEMENT	REPLACE 1996 F150 #471 (ESTIMATED 100,000 MILES & BEYOND ECONOMICAL REPAIR) WITH A NEW F250 SUPER SUPER CAB 4WD	59,500	59,500

FUND 152
DEPT See Below
DIVISION See Below

INFRASTRUCTURE SALES TAX - 1/1/2018 EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
152-7202-572.64-25	FUTURE PROJECTS	REPLACE SCOREBOARDS ON YOUTH FIELDS AT WOODLEA SPORTS PARK	13,000	23,000
		WOODLEA SPORTS PARK MAINTENANCE BARN SAFETY FENCE	5,000	-
		FACILITY KEYLESS ENTRY POINTS (CIVIC CENTER, INGRAHAM CNETER, TRA ROOM)	5,000	-

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American Rescue Plan Act

American Rescue Plan Act

Fund 155

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Administration-22				
Personal Services	300,000	-	-	-%
Capital Expenses	2,460	250	-	(100.00%)
Total Administration	302,460	250	-	(100.00%)
Community Development-38				
Capital Expenses	2,236,766	32,490	-	(100.00%)
Total Community Development	2,236,766	32,490	-	(100.00%)
City Clerk-41				
Capital Expenses	436,081	72,890	-	(100.00%)
Total City Clerk	436,081	72,890	-	(100.00%)
Police-43				
Capital Expenses	527,953	9,004	-	(100.00%)
Total Police	527,953	9,004	-	(100.00%)
Fire Service-72				
Capital Expenses	28,769	-	-	-%
Total Fire Service	28,769	-	-	-%
Seaplane Base & Marina-				
Capital Expenses	(27,815)	-	-	-%
Total Seaplane Base & Mari	(27,815)	-	-	-%
Community Services-72				
Capital Expenses	27,815	-	-	-%
Total Community Services	27,815	-	-	-%
Grand Total ARPA	**$3,532,029**	**$114,634**	**$-**	**(100.00%)**
Category Summary				
Personal Services	300,000	-	-	-%
Capital Expenses	3,232,029	114,634	-	(100.00%)
Grand Total ARPA	**$3,532,029**	**$114,634**	**$-**	**(100.00%)**

FUND	**155**
DEPT	**00**
DIVISION	**00**

ARPA

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
GRANTS - FEDERAL AND STATE					
155-0000-331.10-10	ARPA GRANT - NEU $1.9T	3,532,029	-	-	-%
****TOTAL GRANTS - FEDERAL AND STATE**		**3,532,029**	**-**	**-**	**-%**
OTHER SOURCES					
155-0000-389.90-00	APPROPRIATED RESERVES	-	114,634	-	(100.00%)
*APPROPRIATED RESERVES		-	114,634	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**114,634**	**-**	**(100.00%)**
TOTAL ARPA		**3,532,029**	**114,634**	**-**	**(100.00%)**

FUND	**155**
DEPT	**00**
DIVISION	**00**

ARPA

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
155-0000-331.10-10	ARPA GRANT - NEU $1.9T	NO AMOUNT BUDGETED	-	-

FUND 155
DEPT See Below
DIVISION See Below

ARPA

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
2201-FIRE SERVICES					
SALARIES AND BENEFITS					
155-2201-522.12-10	REGULAR SALARIES	300,000	-	-	-%
* SALARIES AND BENEFITS		300,000	-	-	-%
CAPITAL EXPENDITURES					
155-2201-522.64-25	FUTURE PROJECTS	2,460	250	-	(100.00%)
* CAPITAL EXPENDITURES		2,460	250	-	(100.00%)
TOTAL 2201-FIRE SERVICES		**302,460**	**250**	**-**	**(100.00%)**
3801-STORMWATER					
CAPITAL EXPENDITURES					
155-3801-538.64-25	FUTURE PROJECTS	2,236,766	32,490	-	(100.00%)
* CAPITAL EXPENDITURES		2,236,766	32,490	-	(100.00%)
TOTAL 3801-STORMWATER		**2,236,766**	**32,490**	**-**	**(100.00%)**
4101-FACILITIES MANAGEMENT					
CAPITAL EXPENDITURES					
155-4101-541.64-25	FUTURE PROJECTS	367,978	4,312	-	(100.00%)
* CAPITAL EXPENDITURES		367,978	4,312	-	(100.00%)
TOTAL 4101-FACILITIES MANAGEMENT		**367,978**	**4,312**	**-**	**(100.00%)**
4102-STREET MANAGEMENT					
CAPITAL EXPENDITURES					
155-4102-541.64-25	FUTURE PROJECTS	68,103	68,578	-	(100.00%)
* CAPITAL EXPENDITURES		68,103	68,578	-	(100.00%)
TOTAL 4102-STREET MANAGEMENT		**68,103**	**68,578**	**-**	**(100.00%)**
4304-SEAPLANE BASE & MARINA					
CAPITAL EXPENDITURES					
155-4304-543.64-25	FUTURE PROJECTS	527,953	9,004	-	(100.00%)
* CAPITAL EXPENDITURES		527,953	9,004	-	(100.00%)
TOTAL 4304-SEAPLANE BASE & MARINA		**527,953**	**9,004**	**-**	**(100.00%)**
7201-PARKS MANAGEMENT					
CAPITAL EXPENDITURES					
155-7201-572.64-25	FUTURE PROJECTS	954	-	-	-%
* CAPITAL EXPENDITURES		954	-	-	-%
TOTAL 7201-PARKS MANAGEMENT		**954**	**-**	**-**	**-%**
7202-COMMUNITY SERVICES					
CAPITAL EXPENDITURES					
155-7202-572.64-25	FUTURE PROJECTS	27,815	-	-	-%
* CAPITAL EXPENDITURES		27,815	-	-	-%
TOTAL 7202-COMMUNITY SERVICES		**27,815**	**-**	**-**	**-%**
TOTAL ARPA		**3,532,029**	**114,634**	**-**	**(100.00%)**

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DEO Grant Fund

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Sanitation-34				
Capital Expenses	2,327,376	1,001,212	-	(100.00%)
Grand Total DEO Grant	**$2,327,376**	**$1,001,212**	**$-**	**(100.00%)**

FUND	**156**
DEPT	**00**
DIVISION	**00**

DEO GRANT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
GRANTS - FEDERAL AND STATE					
156-0000-334.51-01	JOB GRWTH & INFRASTRUCTUR	2,327,376	-	-	-%
****TOTAL GRANTS - FEDERAL AND STATE**		**2,327,376**	**-**	**-**	**-%**
OTHER SOURCES					
156-0000-389.90-00	APPROPRIATED RESERVES	-	1,001,212	-	(100.00%)
*APPROPRIATED RESERVES		-	1,001,212	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**1,001,212**	**-**	**(100.00%)**
TOTAL DEO GRANT FUND		**2,327,376**	**1,001,212**	**-**	**(100.00%)**

FUND	**156**
DEPT	**34**
DIVISION	**01**

DEO GRANT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
CAPITAL EXPENDITURES					
156-3401-534.64-25	FUTURE PROJECTS	2,327,376	1,001,212	-	(100.00%)
* CAPITAL EXPENDITURES		2,327,376	1,001,212	-	(100.00%)
TOTAL DEO GRANT		**2,327,376**	**1,001,212**	**-**	**(100.00%)**

GTRP East Fund

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
GTRP-7202				
Operating Expenses	-	-	**148,000**	-%
Grand Total GTRP	**$-**	**$-**	**$148,000**	**-%**

FUND	**157**
DEPT	**00**
DIVISION	**00**

GOLDEN TRIANGLE REGIONAL PARK EAST REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
INTERGOVERNMENTAL REVENUE					
157-0000-337.70-15	GTRP E.-LC Assistance	-	-	**148,000**	-%
**TOTAL INTERGOVERNMENTAL REVENUE		-	-	**148,000**	-%
TOTAL GTRP		**-**	**-**	**148,000**	**-%**

FUND	**157**
DEPT	**00**
DIVISION	**00**

GOLDEN TRIANGLE REGIONAL PARK EAST REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
157-0000-337.70-15	GTRP E.-LC Assistance	REIMBURSEMENT FROM LAKE COUNTY FOR GOLDEN TRIANGLE EAST REGIONAL PARK FOR UPGRADING SOCCER FIELD LIGHTING - GOLDEN TRIANGLE REGIONAL PARK - EAST CAMPUS	148,000	148,000

FUND	**157**
DEPT	**72**
DIVISION	**02**

GOLDEN TRIANGLE REGIONAL PARK EAST EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
157-7202-572.64-25	FUTURE PROJECTS	-	-	**148,000**	-%
* OPERATING EXPENDITURES		-	-	**148,000**	-%
TOTAL GTRP		**-**	**-**	**148,000**	**-%**

FUND	**157**
DEPT	**72**
DIVISION	**02**

GOLDEN TRIANGLE REGIONAL PARK EAST EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
	UPGRADE SOCCER FIELD LIGHTING - GOLDEN TRIANGLE REGIONAL PARK (EAST CAMPUS)	148,000	-

Debt Service

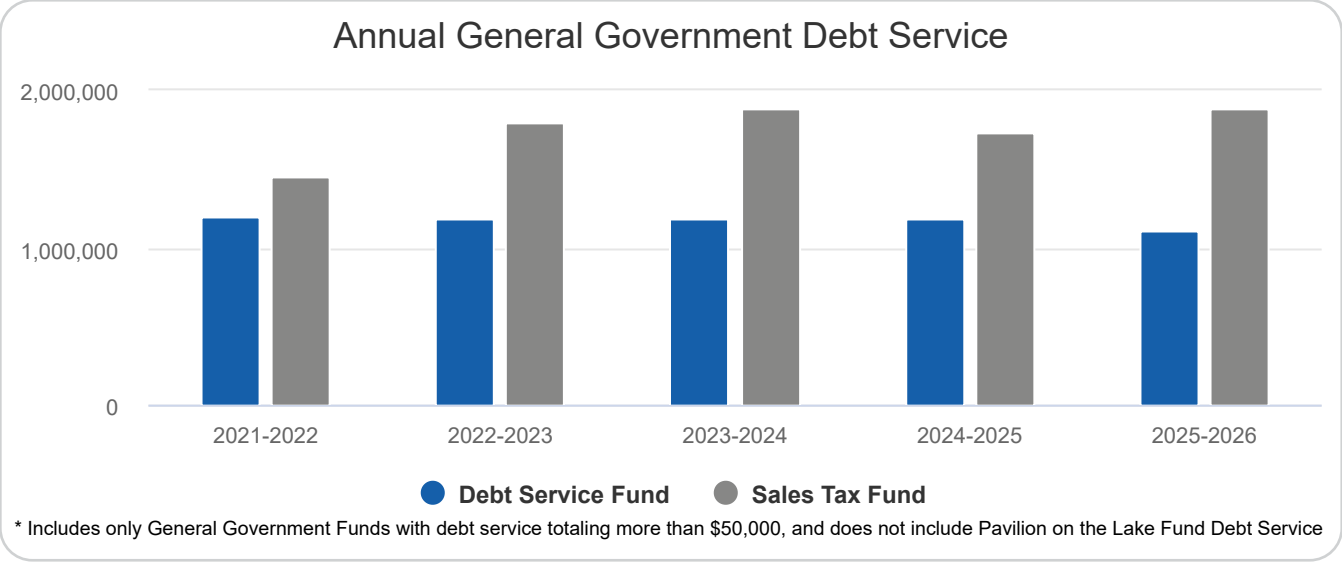
Debt Service Fund

Fund 201

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Administration-1201				
Debt Service	1,190,953	1,186,087	**1,114,436**	(6.04%)
Grand Total Debt Service	**$1,190,953**	**$1,186,087**	**$1,114,436**	**(6.04%)**

Historical Trend



* Includes only General Government Funds with debt service totaling more than $50,000, and does not include Pavilion on the Lake Fund Debt Service

FUND 201
DEPT 00
DIVISION 00

DEBT SERVICE FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
TAXES					
201-0000-311.03-00	DEDICATED DEBT SVC - G.O.	258,862	272,490	272,529	0.01%
201-0000-311.04-00	DELINQUENT VOTED DEBT	3,193	-	-	-%
****TOTAL TAXES**		**262,055**	**272,490**	**272,529**	**0.01%**
INTEREST & OTHER INCOME					
201-0000-361.10-02	SBA INTEREST	1,636	-	-	-%
****TOTAL INTEREST & OTHER INCOME**		**1,636**	**-**	**-**	**-%**
OTHER SOURCES					
201-0000-381.01-01	TRANSFERS FROM GENERAL	916,633	913,647	841,948	(7.85%)
201-0000-389.90-00	APPROPRIATED RESERVES	-	(50)	(41)	(18.00%)
*APPROPRIATED RESERVES		916,633	913,597	841,907	(7.85%)
****TOTAL OTHER SOURCES**		**916,633**	**913,597**	**841,907**	**(7.85%)**
TOTAL DEBT SERVICE FUND		**1,180,324**	**1,186,087**	**1,114,436**	**(6.04%)**

FUND	**201**
DEPT	**00**
DIVISION	**00**

DEBT SERVICE FUND REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
201-0000-311.03-00	DEDICATED DEBT SVC - G.O.	EST VALUE 1,857,728,230 (BEST ES)	272,529	272,529
201-0000-311.04-00	DELINQUENT VOTED DEBT	NO AMOUNT BUDGETED	-	-
201-0000-361.10-02	SBA INTEREST	NO AMOUNT BUDGETED	-	-
201-0000-381.01-01	TRANSFERS FROM GENERAL	CAP IMP REV NOTE 2008 (UNPAVED RDS)	114,620	841,948
		CAP IMP REV NOTE 2018 (POLICE VEH)	67,073	-
		CAP IMP REV NOTE 2016 (CH SECURITY)	154,946	-
		CAP IMP REV NOTE 2012 (SEAPLANE BASE)	505,309	-
201-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(41)	(41)

FUND	**201**
DEPT	**12**
DIVISION	**01**

DEBT SERVICE FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
DEBT SERVICE					
201-1201-512.71-05	OTHER	676,000	693,000	643,000	(7.22%)
201-1201-512.71-06	CAP IMP REV NOTE 2016	145,000	145,000	150,000	3.45%
201-1201-512.71-55	FIRE STATION & GEN OBLIG	244,000	251,000	258,000	2.79%
201-1201-512.72-05	OTHER	86,520	67,530	44,002	(34.84%)
201-1201-512.72-06	CAP IMP REV NOTE 2016	11,234	8,117	4,946	(39.07%)
201-1201-512.72-55	FIRE STATION & GEN OBLIG	28,199	21,440	14,488	(32.43%)
* DEBT SERVICE		1,190,953	1,186,087	1,114,436	(6.04%)
TOTAL DEBT SERVICE		**1,190,953**	**1,186,087**	**1,114,436**	**(6.04%)**

FUND 201
DEPT 12
DIVISION 01

DEBT SERVICE FUND EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
201-1201-512.71-05	OTHER	CIRNS 2008 PRINCIPAL OCTOBER	106,000	643,000
		CIRNS 2018 PRINCIPAL NOVEMBER	66,000	-
		CIRNS 2012 PRINCIPAL FEBRUARY	471,000	-
201-1201-512.71-06	CAP IMP REV NOTE 2016	CIRNS 2016 PRINCIPAL NOVEMBER	150,000	150,000
201-1201-512.71-55	FIRE STATION & GEN OBLIG	GONS 2012 PRINCIPAL JULY	258,000	258,000
201-1201-512.72-05	OTHER	CIRNS 2008 INTEREST APRIL	4,310	44,002
		CIRNS 2018 INTEREST NOVEMBER	1,073	-
		CIRNS 2012 INTEREST FEBRUARY	20,450	-
		CIRNS 2012 INTEREST AUGUST	13,859	-
		CIRNS 2008 INTEREST OCTOBER	4,310	-
201-1201-512.72-06	CAP IMP REV NOTE 2016	CIRNS 2016 INTEREST NOVEMBER	3,279	4,946
		CIRNS 2016 INTEREST MAY	1,667	-
201-1201-512.72-55	FIRE STATION & GEN OBLIG	GONS 2012 INTEREST JANUARY	7,244	14,488
		GONS 2012 INTEREST JULY	7,244	-

Capital Projects

Capital Projects

Fund 302

*Wooton Park Seaplane Basin

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Seaplane Base & Marina-43				
Capital Expenses	-	4,880	-	(100.00%)
Grand Total Capital Projects	**$-**	**$4,880**	**$-**	**(100.00%)**

FUND	**302**
DEPT	**00**
DIVISION	**00**

CAPITAL PROJECT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
OTHER SOURCES					
302-0000-389.90-00	APPROPRIATED RESERVES	-	4,880	-	(100.00%)
*APPROPRIATED RESERVES		-	4,880	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**4,880**	**-**	**(100.00%)**
TOTAL CAPITAL PROJECTS FUND		**-**	**4,880**	**-**	**(100.00%)**

FUND	**302**
DEPT	**00**
DIVISION	**00**

CAPITAL PROJECT FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
NO REVENUE BUDGETED			

FUND	**302**
DEPT	**43**
DIVISION	**04**

CAPITAL PROJECT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
4304-SEAPLANE BASE & MARINA					
CAPITAL EXPENDITURES					
302-4304-543.64-25	FUTURE PROJECTS	-	4,880	-	(100.00%)
* CAPITAL EXPENDITURES		-	4,880	-	(100.00%)
TOTAL 4304-SEAPLANE BASE & MARINA		**-**	**4,880**	**-**	**(100.00%)**
TOTAL CAPITAL PROJECTS FUND		**-**	**4,880**	**-**	**(100.00%)**

FUND	**302**
DEPT	**43**
DIVISION	**04**

CAPITAL PROJECT FUND EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
4304-SEAPLANE BASE & MARINA				
302-4304-543.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

Capital Projects

Fund 303

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Administration-72				
Capital Expenses	47,471	2,600	-	(100.00%)
Total Administration	47,471	2,600	-	(100.00%)
Community Development-73				
Capital Expenses	13,449	7,019	-	(100.00%)
Total Community Development	13,449	7,019	-	(100.00%)
Grand Total Capital Projects	**$60,920**	**$9,619**	**$-**	**(100.00%)**
Category Summary				
Capital Expenses	60,920	9,619	-	(100.00%)
Grand Total Capital Projects	**$60,920**	**$9,619**	**$-**	**(100.00%)**

FUND	**303**
DEPT	**00**
DIVISION	**00**

CAPITAL PROJECT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
OTHER SOURCES					
303-0000-389.90-00	APPROPRIATED RESERVES	-	9,619	-	(100.00%)
*APPROPRIATED RESERVES		-	9,619	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**9,619**	**-**	**(100.00%)**
TOTAL CAPITAL PROJECTS FUND		**-**	**9,619**	**-**	**(100.00%)**

FUND	**303**
DEPT	**00**
DIVISION	**00**

CAPITAL PROJECT FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026

FUND	**303**
DEPT	**See Below**
DIVISION	**See Below**

CAPITAL PROJECT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
7201-PARKS					
CAPITAL EXPENDITURES					
303-7201-572.63-80	PARK IMPROVEMENTS	8,296	2,600	-	(100.00%)
* CAPITAL EXPENDITURES		8,296	2,600	-	(100.00%)
TOTAL 7201-PARKS		**8,296**	**2,600**	-	(100.00%)
7301-SPLASH PARK					
CAPITAL EXPENDITURES					
303-7301-572.63-80	PARK IMPROVEMENTS	13,449	7,019	-	(100.00%)
* CAPITAL EXPENDITURES		13,449	7,019	-	(100.00%)
TOTAL 7301-SPLASH PARK		**13,449**	**7,019**	**-**	**(100.00%)**
TOTAL CAPITAL PROJECTS FUND		**21,745**	**9,619**	**-**	**(100.00%)**

FUND 303
DEPT See Below
DIVISION See Below

CAPITAL PROJECT FUND EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
7201-SEAPLANE BASE & MARINA				
303-7201-572.63-80	PARK IMPROVEMENTS	NO AMOUNT BUDGETED	-	-
7202-PARKS MANAGEMENT				
303-7202-572.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
7301-SPLASH PARK				
303-7301-572.63-80	PARK IMPROVEMENTS	NO AMOUNT BUDGETED	-	-

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Sanitation-34				
Capital Expenses	3,108,584	127,125	-	(100.00%)
Grand Total Capital Projects	**$3,108,584**	**$127,125**	**$-**	**(100.00%)**

FUND	**304**
DEPT	**00**
DIVISION	**00**

CAPITAL PROJECT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
OTHER SOURCES					
304-0000-389.90-00	APPROPRIATED RESERVES	-	127,125	-	(100.00%)
*APPROPRIATED RESERVES		-	127,125	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**127,125**	**-**	**(100.00%)**
TOTAL CAPITAL PROJECTS FUND		**-**	**127,125**	**-**	**(100.00%)**

FUND	**304**
DEPT	**00**
DIVISION	**00**

CAPITAL PROJECT FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026

FUND	**304**
DEPT	**34**
DIVISION	**01**

CAPITAL PROJECT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
CAPITAL EXPENDITURES					
304-3401-534.64-25	FUTURE PROJECTS	3,108,584	127,125	-	(100.00%)
* CAPITAL EXPENDITURES		3,108,584	127,125	-	(100.00%)
TOTAL CAPITAL PROJECT FUND		**3,108,584**	**127,125**	**-**	**(100.00%)**

FUND	**304**
DEPT	**34**
DIVISION	**01**

CAPITAL PROJECT FUND EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
304-3401-534.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

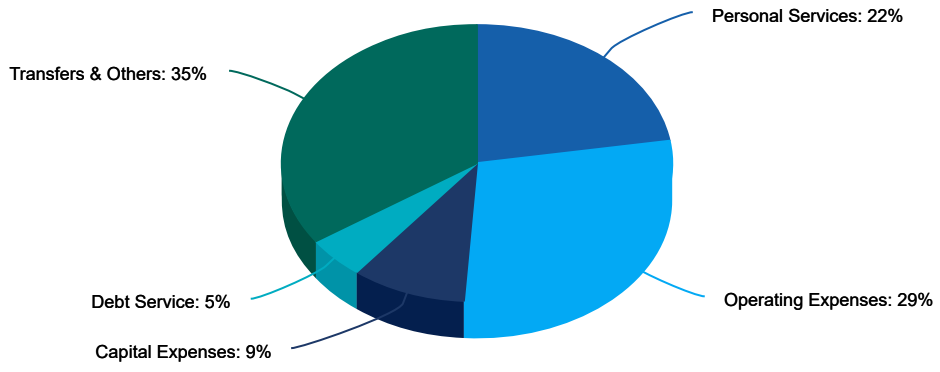
Utility Fund

Utility Fund

Fund 401

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Water-33				
Personal Services	1,122,605	1,324,752	**1,426,294**	7.66%
Operating Expenses	2,210,172	1,803,843	**1,899,766**	5.32%
Capital Expenses	600	748,022	**767,965**	2.67%
Debt Service	73,059	335,616	**335,362**	(0.08%)
Transfers & Others	2,494,178	2,285,664	**2,603,439**	13.90%
Total Water	5,900,614	6,497,897	**7,032,826**	8.23%
Wastewater-35				
Personal Services	1,716,749	1,855,027	**1,949,140**	5.07%
Operating Expenses	2,255,405	2,287,035	**2,421,798**	5.89%
Capital Expenses	-	1,887,590	**659,920**	(65.04%)
Debt Service	84,689	402,462	**402,674**	0.05%
Transfers & Others	2,104,617	2,285,665	**2,603,439**	13.90%
Total Wastewater	6,161,460	8,717,779	**8,036,971**	(7.81%)
Grand Total Utilities	**$12,062,074**	**$15,215,676**	**$15,069,797**	**(0.96%)**
Category Summary				
Personal Services	2,839,354	3,179,779	**3,375,434**	6.15%
Operating Expenses	4,465,577	4,090,878	**4,321,564**	5.64%
Capital Expenses	600	2,635,612	**1,427,885**	(45.82%)
Debt Service	157,748	738,078	**738,036**	(0.01%)
Transfers & Others	4,598,795	4,571,329	**5,206,878**	13.90%
Grand Total Utilities	**$12,062,074**	**$15,215,676**	**$15,069,797**	**(0.96%)**

2026 APPROPRIATIONS



FUND 401
DEPT 00
DIVISION 00

WATER & WASTEWATER FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
GRANTS - FEDERAL AND STATE					
401-0000-331.50-10	FEMA REIMBURSEMENT	902	-	-	-%
* FEDERAL GRANTS		902	-	-	-%
**** TOTAL GRANTS - FEDERAL AND STATE**		**902**	**-**	**-**	**-%**
CHARGES FOR SERVICES					
401-0000-343.30-01	WATER FEES	6,549,334	6,591,193	7,088,181	7.54%
401-0000-343.30-02	WATER RECONNECT FEES	40,375	36,908	47,294	28.14%
401-0000-343.30-03	WATER METER FEES	114,466	165,550	168,893	2.02%
401-0000-343.30-04	CROSS CONNECTION FEES	9,900	14,864	16,536	11.25%
401-0000-343.30-05	WATER SERVICE CHARGE	61,500	78,724	59,878	(23.94%)
401-0000-343.30-06	WATER SPRINKLER/ HOSE	14,947	15,694	15,718	0.15%
401-0000-343.30-07	WATER REUSE	77,465	97,294	65,769	(32.40%)
401-0000-343.30-08	INSPECTION REVENUE	1,860	3,087	2,246	(27.24%)
401-0000-343.50-01	SEWER FEES	6,283,801	6,296,269	6,646,636	5.56%
401-0000-343.60-01	LATE CHARGES/PENALTY	133,332	139,735	158,971	13.77%
**** TOTAL CHARGES FOR SERVICES**		**13,286,980**	**13,439,318**	**14,270,122**	**6.18%**
INTEREST & OTHER INCOME					
401-0000-361.10-02	SBA INTEREST	103,761	105,047	93,866	(10.64%)
401-0000-361.10-12	CD FLORIDA COMM. BANK	35,065	-	-	-%
* INTEREST INCOME		138,826	105,047	93,866	(10.64%)
401-0000-369.10-01	MISCELLANEOUS	2,377	-	-	-%
401-0000-369.10-02	INSUR REIMBURSEMENTS	8,587	2,771	-	(100.00%)
401-0000-369.10-04	REFUND-PRIOR YR EXPENSE	2,517	-	-	-%
* OTHER INCOME		13,481	2,771	-	(100.00%)
**** TOTAL INTEREST & OTHER INCOME**		**152,307**	**107,818**	**93,866**	**(12.94%)**
******* TOTAL GENERAL FUND REVENUES**		**13,440,189**	**13,547,136**	**14,363,988**	**6.03%**
OTHER SOURCES					
401-0000-389.90-01	RETAINED EARNINGS	-	1,668,540	705,809	(57.70%)
* RETAINED EARNINGS		-	1,668,540	705,809	(57.70%)
**** TOTAL OTHER SOURCES**		**-**	**1,668,540**	**705,809**	**(57.70%)**
TOTAL WATER & WASTEWATER FUND		**$13,440,189**	**$15,215,676**	**$15,069,797**	**(0.96%)**

FUND	**401**
DEPT	**00**
DIVISION	**00**

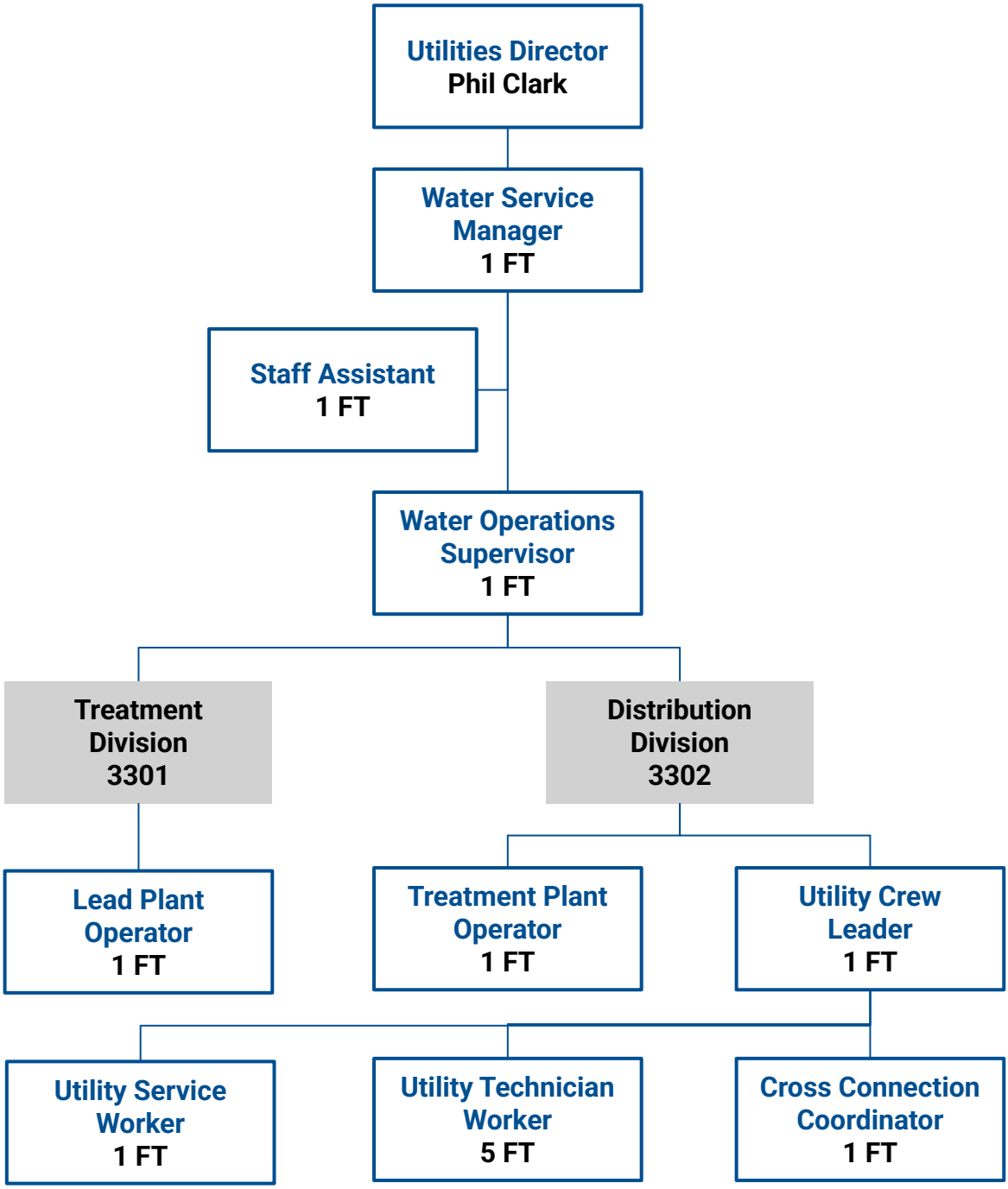
WATER & WASTEWATER FUND REVENUES JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-0000-331.50-10	FEMA REIMBURSEMENT	NO AMOUNT BUDGETED	-	-
401-0000-343.30-01	WATER FEES	ESTIMATED WATER FEES REVENUES	7,088,181	7,088,181
401-0000-343.30-02	WATER RECONNECT FEES	ESTIMATED WATER RECONNECT FEES REVENUES	47,294	47,294
401-0000-343.30-03	WATER METER FEES	ESTIMATED WATER METER FEES REVENUES	168,893	168,893
401-0000-343.30-04	CROSS CONNECTION FEES	ESTIMATED CROSS CONNECTION FEES REVENUES	16,536	16,536
401-0000-343.30-05	WATER SERVICE CHARGE	ESTIMATED WATER SERVICE CHARGE REVENUES	59,878	59,878
401-0000-343.30-06	WATER SPRINKLER/ HOSE	ESTIMATED WATER SPRINKLER/HOSE RACK REVENUES	15,718	15,718
401-0000-343.30-07	WATER REUSE	ESTIMATED WATER REUSE REVENUES	65,769	65,769
401-0000-343.30-08	INSPECTION REVENUE	ESTIMATED INSPECTION REVENUES	2,246	2,246
401-0000-343.50-01	SEWER FEES	ESTIMATED SEWER SERVICE FEES REVENUES	6,646,636	6,646,636
401-0000-343.60-01	LATE CHARGES/PENALTY	ESTIMATED PENALTIES REVENUES	158,971	158,971
401-0000-361.10-02	SBA INTEREST	ESTIMATED SBA INTEREST REVENUES	93,866	93,866
401-0000-361.10-12	CD FLORIDA COMM. BANK	NO AMOUNT BUDGETED	-	-
401-0000-369.10-01	MISCELLANEOUS	NO AMOUNT BUDGETED	-	-
401-0000-369.10-02	INSUR REIMBURSEMENTS	NO AMOUNT BUDGETED	-	-
401-0000-369.10-04	REFUND-PRIOR YR EXPENSE	NO AMOUNT BUDGETED	-	-
401-0000-389.90-01	RETAINED EARNINGS	APPROPRIATE FROM RETAINED EARNINGS	705,809	705,809

Water Division

Water

Division 33*



*Water is a Division of the Utilities Department.

Position Summary

Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
Cross Connection Coordinator	33002	1	1	1
Lead Plant Operator	23006	1	1	1
Staff Assistant	21005	1	1	1
Treatment Plant Operator	24005	0	0	1
Utility Crew Leader	23003	1	1	1
[2] Utility Inspector Coordinator	23004	1	1	0
Utility Service Worker	23005	4	1	1
Utility Technician Worker	33001	1	4	5
Water Operations Supervisor	23002	1	1	1
Water Service Manager	23001	1	1	1
No. of Full Time		12	12	13
Total No. of Positions:		**12**	**12**	**13**
Total FTEs:		**12**	**12**	**13**

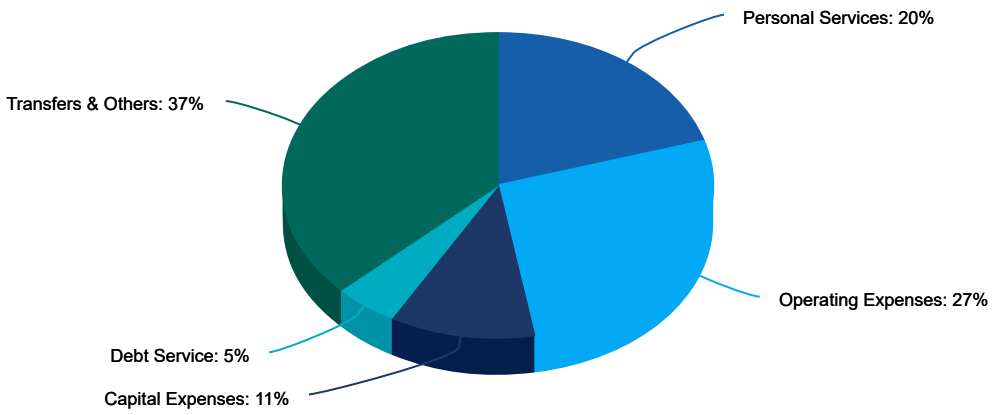
Notes:

1. Utility Director & Administrative Assistant positions are allocated 50% to Water, 50% to Wastewater
2. In FY2014 the Treatment Operator was budgeted as a shared position 50% Water & 50% Wastewater - Position moved 100% to Sewer for FY2014

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Water Treatment-3301				
Personal Services	425,132	578,244	**536,321**	(7.25%)
Operating Expenses	1,467,519	1,368,037	**1,386,338**	1.34%
Capital Expenses	600	285,063	**481,945**	69.07%
Debt Service	73,059	335,616	**335,362**	(0.08%)
Transfers & Others	2,494,178	2,285,664	**2,603,439**	13.90%
Total Water Treatment	4,460,488	4,852,624	**5,343,405**	10.11%
Water Distribution-3302				
Personal Services	697,473	746,508	**889,973**	19.22%
Operating Expenses	742,653	435,806	**513,428**	17.81%
Capital Expenses	-	462,959	**286,020**	(38.22%)
Total Water Distribution	1,440,126	1,645,273	**1,689,421**	2.68%
Grand Total Water	**$5,900,614**	**$6,497,897**	**$7,032,826**	**8.23%**
Category Summary				
Personal Services	1,122,605	1,324,752	**1,426,294**	7.66%
Operating Expenses	2,210,172	1,803,843	**1,899,766**	5.32%
Capital Expenses	600	748,022	**767,965**	2.67%
Debt Service	73,059	335,616	**335,362**	(0.08%)
Transfers & Others	2,494,178	2,285,664	**2,603,439**	13.90%
Grand Total Water	**$5,900,614**	**$6,497,897**	**$7,032,826**	**8.23%**

2026 APPROPRIATIONS



WATER - 3301 & 3302

DEPARTMENT MISSION

It is the mission of the Water Department to be committed to all the customers of the City (hospitals, governmental agencies, businesses, and residents) to ensure the quality of water by providing a safe and dependable supply of potable water. Our staff is committed to ensuring that all FDEP and Health Department safe drinking water parameters are met.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Water Department consists of two divisions and is responsible for the production and distribution of potable water and to maintain exceptional quality in both these areas and meet or exceed all regulatory requirements. The Department consists of 11 employees, 4 water plants, and approximately 135 miles of water distribution lines.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
	Distribution				
1.	New Meter Installation	759	469	800	800
2.	Meter Replacement (Greater than 2")	4	3	5	5
3.	Emergency Repairs	256	102	120	120
4.	Line Locations	3,935	3,309	3,500	3,700
5.	Cross Connection Letters	3,490	4,669	4,900	5,175
6.	Standard Work Orders	2,176	2,291	2,600	2,600
7.	Hydrant Replacement Program	2	5	2	3
8.	New Hydrant Program	1	0	2	2
9.	Insertion Valve Program	1	0	1	1
10.	Valve Replacement Program	1	1	1	1
11.	New Water Line Installation	4	3	4	4
12.	Customer Sprinkler Timer Setting	159	628	650	650
	Production				
1.	Finished Water Pumped (mg)	1,254,678,000	1,329,952,000	1,350,000,000	1,365,000,000
2.	Raw Water Pumped (mg)	1,242,009,000	1,337,500,000	1,350,000,000	1,365,000,000
3.	Maximum Annual Withdrawal Allowed by SJRWMD (mg)	1,391,750,000	1,554,540,000	1,554,540,000	1,554,540,000
4.	Chlorine (lbs.)	35,131	35,660	40,000	45,000
5.	Fluoride (gals.) converted to gallons 2015	2,484	3,162	2,800	0
6.	Emergencies (after hours)	20	98	200	200

2026 GOALS

Organizational Development
Improve knowledge, cross train employees in various areas through training classes and on the job training.

Growth and Development
Pursue more water certifications and look at new technology to better produce, treat and deliver water.

City Lifestyle
Maintain a world class product and service.

Citizen and Customer Service Focus
To educate the public, strive for exceptional customer service and reduce complaints by 10%.

Innovation and Technology
To encourage every employee to pursue new innovation and technology by continuing education and keeping current with industry technology and advances.

Organizational Performance

To develop performance measures and develop and practice methods for higher achievement and to nurture a rewarding and worthwhile workplace.

2026 OBJECTIVES

Distribution

1. Install Phase 9 of the Base Read Project
2. Continue to find inventive ways to reduce water loss throughpout the City.
3. Meet or exceed all regulatory requirements.
4. Improve the distribution system in vunerable areas of the distribution system.
5. Increase the functionality and efficiency of the cross connection program.
6. Continue to the large meter replacemnt program.
7. Improve response times to service and emegency calls.
8. Continue to increase staff knowledge through licensing and cross training.

Production

1. Expand the SCADA capabilities.
2. Continuing to aplly methods to reduce consumer complaints.
3. Increase the knowledge of the staff through cross training and continuing education classes
4. Meet or exceed all regulatory requirements.
5. Increased training in pump/motor repair.

Water Department Administration

1. Increasing the publics awareness concerning water conservation and water protection.
2. Improve upon the assest managemnt system.
3. Retain high quality and knowledgable staff
4. Increase the fuctionality of the GIS system.

2025 ACCOMPLISHMENTS

Distribution

1. Beta tested remote turn off metering system.
2. Began installation of newer cellular meters for distant areas of the City.
3. Meet or exceeded all regulatory requirements.
4. Maintain the quality of service for both the residents and businesses serviceved by the Water Department.
5. Installed Phase 8 of the Base Read Project
6. Replaced hospital and Fort Bragg meter with more accurate ultrasonic meter.
7. Respond to all work orders and emegencies in timely manner
8. Increased the knowledge of the staff through cross training and continuing education classes

Production

1. Replaced SCADA software to VTSCADA
2. Resolved water quality complaints
3. Continued cross training throughout the Division
4. Met or exceeded all regulatory requirements.
5. Respond quickly to emergency alarms

Water Department Administration

1. Continue educating the Public about water conservation and other related water awarness issues.
2. Established a comprehensive asset manangement progam
3. Increased staff knowledge through licensure and cross training
4. Incorporated the photo graphic video portions of CityWorks.

FUND 401
DEPT 33
DIVISION 01

WATER TREATMENT DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
401-3301-533.12-10	REGULAR SALARIES	347,736	362,457	335,901	(7.33%)
401-3301-533.13-10	OTHER SALARIES & WAGES	-	2,080	2,184	5.00%
401-3301-533.14-10	OVERTIME	16,536	15,000	15,000	-%
401-3301-533.21-10	FICA / MED TAXES	23,566	26,397	25,105	(4.89%)
401-3301-533.22-20	FL STATE RETIREMENT	59,971	64,467	69,695	8.11%
401-3301-533.22-90	FRS PENS ADJUST	(124,960)	-	-	-%
401-3301-533.23-10	HEALTH INSURANCE	41,420	45,410	37,594	(17.21%)
401-3301-533.23-15	DENTAL INSURANCE	2,017	2,143	1,774	(17.22%)
401-3301-533.23-20	LIFE INSURANCE	1,784	2,103	1,945	(7.51%)
401-3301-533.23-21	SHORT-TERM DISABILITY	1,280	1,486	1,337	(10.03%)
401-3301-533.23-30	DEPENDENT HEALTH INSURANC	41,843	46,430	36,711	(20.93%)
401-3301-533.23-35	DEPENDENT DENTAL INSURANC	2,133	2,327	2,222	(4.51%)
401-3301-533.23-40	LONG TERM DISABILITY	816	962	888	(7.69%)
401-3301-533.23-45	VISION INSURANCE	44	330	330	-%
401-3301-533.24-10	WORKERS' COMPENSATION	10,946	6,652	5,635	(15.29%)
* SALARIES AND BENEFITS		425,132	578,244	536,321	(7.25%)
OPERATING EXPENDITURES					
401-3301-533.31-15	ENGINEERING	18,235	9,410	20,000	112.54%
401-3301-533.31-45	CUP RENEWAL/WELL ANALYSIS	28,474	177,390	150,000	(15.44%)
401-3301-533.31-60	PERMIT & COMPLIANCE FEES	6,000	7,000	7,000	-%
401-3301-533.32-10	AUDIT SERVICES	14,626	97,650	97,650	-%
401-3301-533.34-10	CONTRACTUAL SERVICES	106,249	181,651	139,826	(23.02%)
401-3301-533.40-10	TRAVEL & PER DIEM	634	9,850	9,850	-%
401-3301-533.41-10	TELEPHONE	5,283	5,500	5,500	-%
401-3301-533.41-20	OTHER COMMUNICATION	5,149	2,600	-	(100.00%)
401-3301-533.41-30	POSTAGE	176	3,500	3,500	-%
401-3301-533.43-10	ELECTRIC, WATER, GAS	269,447	280,110	282,688	0.92%
401-3301-533.44-10	RENTALS & LEASES	-	1,000	1,000	-%
401-3301-533.45-10	LIABILITY	133,417	116,621	127,227	9.09%
401-3301-533.46-10	BUILDING	3,480	5,000	8,000	60.00%
401-3301-533.46-15	EQUIPMENT	10,401	17,250	19,000	10.14%
401-3301-533.46-17	INSURANCE RECOVERY	-	1,658	-	(100.00%)
401-3301-533.46-25	MISCELLANEOUS	3,609	4,000	10,000	150.00%
401-3301-533.46-30	VEHICLE	1,408	7,893	8,000	1.36%
401-3301-533.46-81	PUMP REPAIR	11,226	15,000	18,000	20.00%
401-3301-533.46-85	SCADA MAINTENANCE	210	20,050	21,200	5.74%
401-3301-533.47-10	PRINTING & BINDING	-	500	500	-%
401-3301-533.49-02	OVER/SHORT	52	-	-	-%
401-3301-533.49-32	CREDIT CARD PROCESSING	192,456	211,889	222,483	5.00%
401-3301-533.49-95	INVENTORY OVER/SHORT	191,667	-	-	-%
401-3301-533.51-10	OFFICE SUPPLIES	1,311	1,500	1,500	-%
401-3301-533.52-10	OPERATING SUPPLIES	14,899	15,680	17,680	12.76%
401-3301-533.52-11	DURABLE GOODS	3,958	9,500	18,500	94.74%
401-3301-533.52-15	FUEL COSTS	8,104	20,044	20,044	-%
401-3301-533.52-25	UNIFORMS	3,773	5,630	5,200	(7.64%)
401-3301-533.52-65	OPERATING CHEMICALS	83,741	70,000	75,000	7.14%
401-3301-533.52-75	LAB SUPPLIES	5,683	8,011	8,000	(0.14%)

FUND	**401**
DEPT	**33**
DIVISION	**01**

WATER TREATMENT DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
401-3301-533.52-80	LAB-OPERATING SUPPLIES	9,962	17,530	12,370	(29.44%)
401-3301-533.52-95	SCADA SUPPLIES	93	18,000	50,000	177.78%
401-3301-533.54-10	BKS, PUB, SUB, MEM, LIB	120	1,620	1,620	-%
401-3301-533.59-10	DEPRECIATION EXPENSE	306,525	-	-	-%
401-3301-533.59-13	BAD DEBT	27,151	-	-	-%
401-3301-533.59-90	CONTINGENCY	-	25,000	25,000	-%
* OPERATING EXPENDITURES		1,467,519	1,368,037	1,386,338	1.34%
CAPITAL EXPENDITURES					
401-3301-533.62-20	BUILDINGS	-	242,500	51,945	(78.58%)
401-3301-533.64-10	EQUIP - REPLACEMENT	19,280	42,563	20,000	(53.01%)
401-3301-533.64-11	EQUIP-VEHICLE REPLACEMENT	-	-	400,000	-%
401-3301-533.64-25	FUTURE PROJECTS	600	-	10,000	-%
401-3301-533.69-99	ASSET RECLASSIFICATION	(19,280)	-	-	-%
* CAPITAL EXPENDITURES		600	285,063	481,945	69.07%
DEBT SERVICE					
401-3301-533.71-30	REV BOND 2000 SPLIT 40-60	-	191,500	198,000	3.39%
401-3301-533.71-31	COT UT SYS CIRN SER 2021	-	77,500	77,500	-%
401-3301-533.72-30	REV BOND 2000 SPLIT 40-60	38,857	33,210	28,060	(15.51%)
401-3301-533.72-31	COT UT SYST CIRN SER 2021	34,202	33,406	31,802	(4.80%)
* DEBT SERVICE		73,059	335,616	335,362	(0.08%)
TRANSFERS AND OTHERS					
401-3301-533.59-15	TRANSFER TO G/F	465,668	494,944	541,775	9.46%
401-3301-533.59-20	REIMBURSEMENT TO G/F	605,859	711,224	846,881	19.07%
401-3301-533.59-70	TRANSFER TO SRF LOAN DEBT	1,267,826	878,674	963,961	9.71%
401-3301-533.59-76	TRANSFER TO SUNSET VIEW	-	50,822	50,822	-%
401-3301-533.59-78	TRANSFER TO W/WW RRI FUND	150,000	150,000	200,000	33.33%
401-3301-533.95-55	WATER/SEWER FUND	4,825	-	-	-%
* TRANSFERS AND OTHERS		2,494,178	2,285,664	2,603,439	13.90%
TOTAL WATER TREATMENT		**4,460,488**	**4,852,624**	**5,343,405**	**10.11%**

FUND 401
DEPT 33
DIVISION 01

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3301-533.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	335,901	335,901
401-3301-533.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	2,184	2,184
401-3301-533.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	15,000	15,000
401-3301-533.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	25,105	25,105
401-3301-533.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	69,695	69,695
401-3301-533.22-90	FRS PENS ADJUST	NO AMOUNT BUDGETED	-	-
401-3301-533.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	37,594	37,594
401-3301-533.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,774	1,774
401-3301-533.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,945	1,945
401-3301-533.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,337	1,337
401-3301-533.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	36,711	36,711
401-3301-533.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,222	2,222
401-3301-533.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	888	888
401-3301-533.23-45	VISION INSURANCE	VISION INSURANCE	330	330
401-3301-533.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	5,635	5,635
401-3301-533.31-15	ENGINEERING	GENERAL ENGINEERING SERVICES TO INCLUDE EASEMENTS, SURVEYING, AND TITLE SEARCHES	20,000	20,000
401-3301-533.31-45	CUP RENEWAL/WELL ANALYSIS	ANALYSIS OF FUTURE WLLS - CUP RENEWAL	150,000	150,000
401-3301-533.31-60	PERMIT & COMPLIANCE FEES	FDEP PLANTS PERMT RENEWAL - ANNUAL RENEWAL	7,000	7,000
401-3301-533.32-10	AUDIT SERVICES	AUDIT SERVICES	27,500	97,650
		SINGLE AUDIT	63,325	-
		ANNUAL FINANCIAL REPORT PREPARATION	6,825	-
401-3301-533.34-10	CONTRACTUAL SERVICES	LOAD BANK TEST: PLANT #1 - 509 LAKE DORA DR	250	139,826

FUND 401
DEPT 33
DIVISION 01

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		WELLS & FINISHED WATER METERS ANNUAL CALIBRATION - PLANTS #1-4	5,000	-
		WATER TOWER MAINTENANCE - PLANT 2	12,000	-
		TANK INSPECTION & CLEANING FOR PLANTS #1 & 4 - 5 YR ENGINEERING	3,000	-
		RAFTELIS FINANCIAL CONSULTANTS	2,500	-
		PREVENTATIVE MAINT. ENGINE GENERATOR SYSTEMS:		
		PLANT #1 - 100 DISSTON AVE, WELLS 3 & 4	175	-
		PLANT #4 - 2401 SLIM HAYWOOD RD, WELL #7, 8	175	-
		PLANT #4 - 2401 SLIM HAYWOOD RD	250	-
		PLANT #3 - 2101 DEAD RIVER RD, WELL #6	175	-
		PLANT #3 - 2101 DEAD RIVER RD	250	-
		PLANT #2 - 316 N. INGRAHAM AVE, WELL #5	175	-
		PLANT #2 - 316 N. INGRAHAM AVE	250	-
		PLANT #1 - 509 LAKE DORA DR	175	-
		PLANT #1 - 100 DISSTON AVE	250	-
		LAWN MAINT: WATER PLANT #1	27,000	-
		LAWN MAINT: EMPTY LOT, WATER PLANT #4	5,940	-
		LAWN MAINT: CAROLINE PLANT	24,000	-
		GROUND STORAG TANKS YEARLY PRESSURE WASH: PLANTS #1 & 4.	4,000	-
		GOVERNMENT AFFAIRS ADVOCATE (SPLIT W/ WW AND GF)	20,000	-
		GIS SOFTWARE - ESRI	7,325	-
		GIS PROGRAM	15,000	-
		CITYWORKS - WORK ORDER SYSTEM	5,936	-
		CCR REPORT (COPIES INCREASED)	6,000	-
401-3301-533.40-10	TRAVEL & PER DIEM	PLANT OPERATORS TRAINING & TRAVEL CEUS	3,250	9,850
		UTILITIES DIRECTOR - SEMINAR TRAININGS & CEUS	2,000	-
		SUPERVISORS - SEMINARS, TRAINING, CEUS	2,000	-
		PLANT RELATED SEMINAR TRAINING & CEUS FOR PLANT OPERATORS	1,500	-
		ADMIN. ASSISTANTS (2) - SEMINARS, TRAINING	1,100	-
401-3301-533.41-10	TELEPHONE	CELL SERVICE	5,500	5,500
401-3301-533.41-20	OTHER COMMUNICATION	NO AMOUNT BUDGETED	-	-
401-3301-533.41-30	POSTAGE	POSTAGE TO MAIL CORRESPONDENCE RELATED TO CROSS-CONNECTION LETTERS, DEP REGULATORY AND SHIP PACKAGES, ETC	3,500	3,500
401-3301-533.43-10	ELECTRIC, WATER, GAS	WATER	66,564	282,688
		SECO ENERGY	89,682	-
		ELECTRIC	126,442	-
401-3301-533.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT FOR EMERGENCIES, ETC	1,000	1,000

FUND 401
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DIVISION 01

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3301-533.45-10	LIABILITY	LIABILITY INSURANCE	113,871	127,227
		POLUTION INSURANCE	13,356	-
401-3301-533.46-10	BUILDING	REPAIR AND MAINT TO BUILDINGS, ROOF, ETC	8,000	8,000
401-3301-533.46-15	EQUIPMENT	MAINT OF ELECTRICAL SERVICE WELL PUMPS	5,000	19,000
		MISC PROJECTS (NEW INITIATIVES, RESEARCH, ETC)	5,000	-
		DAILY UPKEEP OF SMALL EQUIPMENT FOR NORMAL & EMERGENCY OPERATIONS	5,000	-
		ANNUAL PREVENTATIVE MAINT REPAIRS FOR HIGH SERVICE PUMPS & MOTORS	4,000	-
401-3301-533.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
401-3301-533.46-25	MISCELLANEOUS	MISC REPAIRS & MAINT OF PLANT EQUIPMENT (CHLORINATION & FLOURIDATION EQUIPMENT, ETC)	10,000	10,000
401-3301-533.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIR TO VEHICLES	8,000	8,000
401-3301-533.46-81	PUMP REPAIR	WELL #4 REMOVAL & REPAIR ANALYSIS AND RECOMMEND FOR REPAIR ONLY	6,000	18,000
		WELL #4 - REMOVAL, REPAIR & REINSTALL PUMP ONLY	12,000	-
401-3301-533.46-85	SCADA MAINTENANCE	SCADA MAINTENANCE OF PLANTS #1-4	21,200	21,200
401-3301-533.47-10	PRINTING & BINDING	WATER CONSERVATION & PUBLIC EDUCATIONAL NOTICES, REGULATORY NOTIFICATIONS, ETC	500	500
401-3301-533.49-02	OVER/SHORT	NO AMOUNT BUDGETED	-	-
401-3301-533.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	222,483	222,483
401-3301-533.49-95	INVENTORY OVER/SHORT	NO AMOUNT BUDGETED	-	-
401-3301-533.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,500	1,500
401-3301-533.52-10	OPERATING SUPPLIES	STOCK REPLACEMENT FOR NEW SERVICE INSTALLATIONS, EMERGENCY SUPPLIES, JANITORIAL SUPPLIES, ETC	6,680	17,680
		TAVARES BOTTLED WATER	11,000	-
401-3301-533.52-11	DURABLE GOODS	SMALL EMERGENCY EQUIPMENT FOR EMERGENCY REPAIRS	2,000	18,500
		CHECK VALVES - CONTINGENCY	9,000	-
		2 CHLORINE ANALYZERS PLANTS #1 & 4 - CONTINGENCY	7,500	-
401-3301-533.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	20,044	20,044
401-3301-533.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS FOR TREATMENT STAFF	3,700	5,200

FUND 401
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DIVISION 01

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		WORK BOOTS - 4 EMPLOYEES	800	-
		POLO SHIRTS FOR ADMIN ASSISTANT, SUPERVISOR	500	-
		HOODIES/HATS/TEES	200	-
401-3301-533.52-65	OPERATING CHEMICALS	CHEMICALS FOR WATER TREATMENT	75,000	75,000
401-3301-533.52-75	LAB SUPPLIES	MEDIA & SUPPLIES FOR MONTHLY DRINKING WATER SAMPLES; BOIL WATER NOTICES & QC ANALYSIS TO SUPPORT THE DW TNI CERTIFICATION	8,000	8,000
401-3301-533.52-80	LAB-OPERATING SUPPLIES	TNI CERTIFICATION FEES FOR NON-POTABLE WATER MICROBIOLOGY	400	12,370
		VOLATILE ORGANICS	600	-
		SYNTHETIC ORGANICS COMPOUNDS	3,600	-
		RADIOLOGICALS - COMBINED URANIUM 226 & 228	1,000	-
		PRIMARY & SECONDARY DRINKING WATER ANALYSIS ON EACH POE (4)	1,700	-
		NITRATE & NITRITE	270	-
		LEAD & COPPER SAMPLING	3,500	-
		DISINFECT BIPRODUCT SAMPLING	500	-
		CONTRACT ANALYSIS FOR DRINKING WATER PERMIT COMPLIANCE	800	-
401-3301-533.52-95	SCADA SUPPLIES	SCADA SUPPLIES FOR PLANTS #1 & 4	20,000	50,000
		NEW SCADA SYSTEM - LAKE HERMOSA BPS	30,000	-
401-3301-533.54-10	BKS, PUB, SUB, MEM, LIB	SUBSCRIPTIONS & REFERENCE MATERIALS FOR EMPLOYEES	1,500	1,620
		FWPCOA ANNUAL MEMBERSHIP	120	-
401-3301-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3301-533.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
401-3301-533.59-15	TRANSFER TO G/F	TRANSFER TO GENERAL FUND	541,775	541,775
401-3301-533.59-20	REIMBURSEMENT TO G/F	REIMBURSEMENT TO GENERAL FUND	846,881	846,881
401-3301-533.59-70	TRANSFER TO SRF LOAN DEBT	SRF 350301 PRINC & INT	12,084	963,961
		SRF CW350900 PRINC & INT	139,078	-
		SRF 789060 PRINC & INT	28,729	-
		SRF 78905P PRINC & INT	339,428	-
		SRF 350981 PINC & INT	83,820	-
		SRF 350980 PRINC & INT	17,643	-
		SRF 350961 PRINC & INT	20,066	-
		SRF 350960 PRINC & INT	4,076	-
		SRF 350951 PRINC & INT	159,308	-
		SRF 350940 PRINC & INT SRF 350950 PRINC & INT	587	-

FUND 401
DEPT 33
DIVISION 01

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		SRF 350930 PRINC & INT	182,352	-
		SRF 350920 PRINC & INT	94,317	-
		SRF 3503910 PRINC & INT	82,473	-
		LESS CONNECT FEE (FUND 441) TRANSFER - 50%	(200,000)	-
401-3301-533.59-76	TRANSFER TO SUNSET VIEW	PLACEHOLDER	50,822	50,822
401-3301-533.59-78	TRANSFER TO W/WW RRI FUND	TRANSFER TO WATER AND WASTE WATER RRI FUND	200,000	200,000
401-3301-533.59-90	CONTINGENCY	CONTINGENCY	25,000	25,000
401-3301-533.62-20	BUILDINGS	ROOF REPAIR - WATER PLANT #4 CONTROL BUILDING	42,000	51,945
		REPLACE AC UNIT AT ROYAL HARBOR BOOSTER STATION	9,945	-
401-3301-533.64-10	EQUIP - REPLACEMENT	FUEL LEAK DETECTION MONITOR - PLANT 1 GENERATOR	20,000	20,000
401-3301-533.64-11	EQUIP-VEHICLE REPLACEMENT	REPLACE 333 W/ NEW STREETSWEEPER	400,000	400,000
401-3301-533.64-25	FUTURE PROJECTS	VFD REPLACEMENT - CONTINGENCY	10,000	10,000
401-3301-533.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
401-3301-533.71-30	REV BOND 2000 SPLIT 40-60	WATER AND SEWER REV BOND 2012 A PRINCIPAL AUGUST	118,000	198,000
		WATER AND SEWER REV BOND 2012 B PRINCIPAL AUGUST	80,000	-
401-3301-533.71-31	COT UT SYS CIRN SER 2021	WATER AND SEWER REV NOTE 2021 PRINCIPAL OCT	77,500	77,500
401-3301-533.72-30	REV BOND 2000 SPLIT 40-60	WATER AND SEWER REV BOND 2012 A INTEREST FEBRUARY	-	28,060

FUND	**401**
DEPT	**33**
DIVISION	**02**

WATER DISTRIBUTION DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
401-3302-533.12-10	REGULAR SALARIES	419,493	453,309	544,651	20.15%
401-3302-533.14-10	OVERTIME	39,221	30,000	30,000	-%
401-3302-533.21-10	FICA / MED TAXES	31,457	34,097	40,852	19.81%
401-3302-533.22-20	FL STATE RETIREMENT	61,052	67,286	82,359	22.40%
401-3302-533.23-10	HEALTH INSURANCE	66,488	74,139	84,381	13.81%
401-3302-533.23-15	DENTAL INSURANCE	3,348	3,499	4,439	26.86%
401-3302-533.23-20	LIFE INSURANCE	2,256	2,701	3,213	18.96%
401-3302-533.23-21	SHORT-TERM DISABILITY	1,695	2,002	2,373	18.53%
401-3302-533.23-30	DEPENDENT HEALTH INSURANC	49,313	63,074	77,822	23.38%
401-3302-533.23-35	DEPENDENT DENTAL INSURANC	2,961	3,621	4,917	35.79%
401-3302-533.23-40	LONG TERM DISABILITY	1,030	1,234	1,471	19.21%
401-3302-533.23-45	VISION INSURANCE	90	339	678	100.00%
401-3302-533.24-10	WORKERS' COMPENSATION	19,069	11,207	12,817	14.37%
* SALARIES AND BENEFITS		697,473	746,508	889,973	19.22%
OPERATING EXPENDITURES					
401-3302-533.31-15	ENGINEERING	-	10,000	25,000	150.00%
401-3302-533.34-10	CONTRACTUAL SERVICES	47,461	64,109	108,909	69.88%
401-3302-533.40-10	TRAVEL & PER DIEM	4,381	10,000	10,000	-%
401-3302-533.41-10	TELEPHONE	9,440	11,800	5,400	(54.24%)
401-3302-533.41-30	POSTAGE	2,066	1,500	1,500	-%
401-3302-533.44-10	RENTALS & LEASES	79	2,000	2,000	-%
401-3302-533.45-10	LIABILITY	35,937	30,884	33,664	9.00%
401-3302-533.46-10	BUILDING	-	5,000	6,000	20.00%
401-3302-533.46-15	EQUIPMENT	700	5,000	5,000	-%
401-3302-533.46-25	MISCELLANEOUS	3,369	7,000	10,000	42.86%
401-3302-533.46-30	VEHICLE	10,105	11,000	11,000	-%
401-3302-533.46-50	DISTRIBUTION	4,353	12,000	15,000	25.00%
401-3302-533.47-10	PRINTING & BINDING	960	650	-	(100.00%)
401-3302-533.49-10	ADVERTISING	-	1,000	1,000	-%
401-3302-533.51-10	OFFICE SUPPLIES	562	1,100	1,100	-%
401-3302-533.52-09	ISSUED INVENTORY	333,817	-	-	-%
401-3302-533.52-10	OPERATING SUPPLIES	15,914	18,679	18,680	0.01%
401-3302-533.52-11	DURABLE GOODS	9,307	15,863	22,500	41.84%
401-3302-533.52-15	FUEL COSTS	35,477	38,118	51,060	33.95%
401-3302-533.52-16	INVENTORY PURCHASES	409,595	179,488	175,000	(2.50%)
401-3302-533.52-25	UNIFORMS	6,317	8,500	8,500	-%
401-3302-533.54-10	BKS, PUB, SUB, MEM, LIB	210	2,115	2,115	-%
401-3302-533.59-10	DEPRECIATION EXPENSE	219,848	-	-	-%
401-3302-533.59-66	INVENTORY PURCHASE RECLAS	(407,245)	-	-	-%
* OPERATING EXPENDITURES		742,653	435,806	513,428	17.81%
CAPITAL EXPENDITURES					
401-3302-533.64-11	EQUIP-VEHICLE REPLACEMENT	-	-	75,000	-%
401-3302-533.64-15	EQUIP - NEW	10,323	15,000	41,020	173.47%
401-3302-533.64-25	FUTURE PROJECTS	102,200	266,810	170,000	(36.28%)
401-3302-533.65-87	UT SYS CIRN '21-PENINSULA	454,352	181,149	-	(100.00%)
401-3302-533.69-98	ASSET RECLASS-CIP	(454,352)	-	-	-%

FUND	**401**
DEPT	**33**
DIVISION	**02**

WATER DISTRIBUTION DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
401-3302-533.69-99	ASSET RECLASSIFICATION	(112,523)	-	-	-%
* CAPITAL EXPENDITURES		-	462,959	286,020	(38.22%)
TOTAL WATER DISTRIBUTION		**1,440,126**	**1,645,273**	**1,689,421**	**2.68%**

FUND	**401**
DEPT	**33**
DIVISION	**02**

WATER DISTRIBUTION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3302-533.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	544,651	544,651
401-3302-533.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	30,000	30,000
401-3302-533.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	40,852	40,852
401-3302-533.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	82,359	82,359
401-3302-533.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	84,381	84,381
401-3302-533.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	4,439	4,439
401-3302-533.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,213	3,213
401-3302-533.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,373	2,373
401-3302-533.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	77,822	77,822
401-3302-533.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	4,917	4,917
401-3302-533.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,471	1,471
401-3302-533.23-45	VISION INSURANCE	VISION INSURANCE	678	678
401-3302-533.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	12,817	12,817
401-3302-533.31-15	ENGINEERING	GENERAL ENGINEERING SERVICES TO INCLUDE EASEMENTS, SURVEYING, AND TITLE SEARCHES	25,000	25,000
401-3302-533.34-10	CONTRACTUAL SERVICES	GATEWAY COLLECTORS AND ENDPOINT SUPPORT	35,400	108,909
		TAVA-62-130 (ETOWAH)	1,516	-
		TAVA-61-181 (FIRE STATION #1, ALFRED ST)	1,516	-
		TAVA-61-166 (DORA DR, DORA AVE)	1,516	-
		TAVA-61-147 (NEAR DISSTON AVE)	1,516	-
		TAVA-61-146 (LAKE DORA CIR)	1,516	-
		TAVA-61-139 (VERANDAH)	1,175	-
		TAVA-61-137 (RUBY ST)	1,516	-
		TAVA-52-124 (NEAR CAROLINE ST)	4,325	-
		TAVA- (12" WATER LINE - PAVILLION)	1,516	-
		TAVA -61-160 (NEAR US 441/SR500)	1,620	-
		RAILROAD CROSSING AGREEMENTS: TAVA-52-041 (NEAR DISSON AVE)	1,516	-
		NAVIGATOR TECH SUPPORT - TOKAY CROSS CONNECTION (U (UPGRADE SYSTEM FOR FINANCE	26,000	-
		GIS PROGRAM - SPLIT W/ WASTEWAER	15,000	-
		ESRI - GIS SOFTWARE, LICENSES	7,325	-

FUND 401
DEPT 33
DIVISION 02

WATER DISTRIBUTION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		CITYWORKS - WORK ORDER SYSTEM	5,936	-
401-3302-533.40-10	TRAVEL & PER DIEM	DISTRIBUTION STAFF TO MAINTAIN LICENSES & CEUS	5,000	10,000
		UTILITY DIRECTOR -SEMINAR TRAINING, CEUS	1,500	-
		SUPERVISOR DISTRIBUTION RELATED SEMINAR/TRAINING	2,000	-
		CROSS CONNECTION TRAINING	1,500	-
401-3302-533.41-10	TELEPHONE	MONTHLY CELL PHONE	5,400	5,400
401-3302-533.41-30	POSTAGE	CORRESPONDENCE AND MAIL RELATED TO CROSS CONNECTION, PACKAGE SHIPPING, ETC	1,500	1,500
401-3302-533.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT FOR EMERGENCIES, ETC	2,000	2,000
401-3302-533.45-10	LIABILITY	LIABILITY INSURANCE	33,664	33,664
401-3302-533.46-10	BUILDING	REPAIR & MAINTENANCE TO BUILDINGS, ROOF, ETC	6,000	6,000
401-3302-533.46-15	EQUIPMENT	MAINTENANCE OF SMALL EQUIPMENT	5,000	5,000
401-3302-533.46-25	MISCELLANEOUS	MISC REPAIRS TO DISTRIBUTION SYSTEM FOR NORMAL & EMERGENCY OPERATIONS, EMERGENCY ROAD REPAIRS	3,000	10,000
		EMERGENCY ROAD REPAIRS	7,000	-
401-3302-533.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIR TO VEHICLES	11,000	11,000
401-3302-533.46-50	DISTRIBUTION	MISC PARTS FOR INSTALLATION OF POTABLE SERVICES, IRRIGATION SERVICES, PARTS FOR METER EXCHANGE PROGRAM, EMERGENCIES AND UNEXPECTED BREAKS AND ROAD PAVING	15,000	15,000
401-3302-533.47-10	PRINTING & BINDING	NO AMOUNT BUDGETED	-	-
401-3302-533.49-10	ADVERTISING	BIDS, CROSS CONNECTION CONTROL, ETC	1,000	1,000
401-3302-533.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,100	1,100
401-3302-533.52-09	ISSUED INVENTORY	NO AMOUNT BUDGETED	-	-
401-3302-533.52-10	OPERATING SUPPLIES	STOCK REPLACEMENT FOR NEW SERVICE INSTALLATIONS, EMERGENCY SUPPLIES, JANITORIAL SUPPLIES, ETC	16,680	18,680
		MISC TOOLS FOR DAILY OPERATIONS	2,000	-
401-3302-533.52-11	DURABLE GOODS	2 GRUNDOMAT BORING TOOLS (ANNUAL MAINT)	2,000	22,500
		LINE LOCATOR	4,500	-
		FIRE HYDRANT REPLACEMENT PROGRAM	9,600	-
		2 NEW FIRE HYDRANTS (CIP IMPLEMENTED)	6,400	-

FUND	**401**
DEPT	**33**
DIVISION	**02**

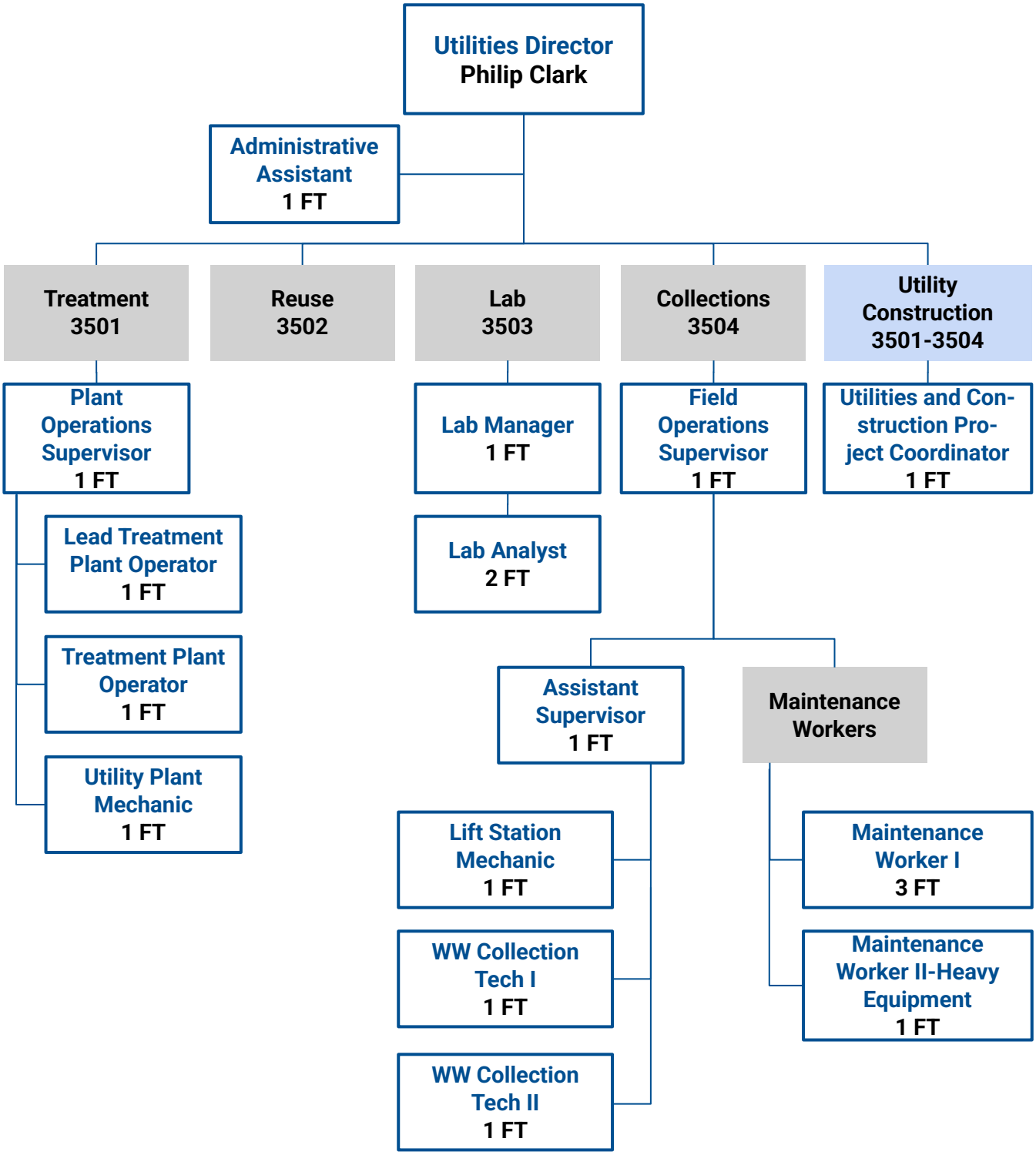
WATER DISTRIBUTION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3302-533.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	51,060	51,060
401-3302-533.52-16	INVENTORY PURCHASES	METERS AND INVENTORY ACCESSORIES	175,000	175,000
401-3302-533.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS FOR DISTRIBUTION STAFF	6,500	8,500
		WORK BOOTS - 8 EMPLOYEES	1,600	-
		HOODIES / HATS / TEES	400	-
401-3302-533.54-10	BKS, PUB, SUB, MEM, LIB	SUBSCRIPTION & REFERENCE MATERIALS FOR EMPLOYEES	1,500	2,115
		WATER REUSE ANNUAL MEMBERSHIP (SPLIT W/ WW)	375	-
		FWPCOA ANNUAL MEMBERSHIP	240	-
401-3302-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3302-533.59-66	INVENTORY PURCHASE RECLAS	NO AMOUNT BUDGETED	-	-
401-3302-533.64-11	EQUIP-VEHICLE REPLACEMENT	REPLACE 929 W/ NEW F250 W/ UTILITY BED	75,000	75,000
401-3302-533.64-15	EQUIP - NEW	INSERTION VALVE PROGRAM	15,000	41,020
		BOBCAT COMPACT TRACK LOADER (SPLIT W/ WW, ROW)	26,020	-
401-3302-533.64-25	FUTURE PROJECTS	BASE READ, PHASE 9 - PIT ANTENNAS	120,000	170,000
		DUEL TESTING OF FIRE HYDRANTS	50,000	-
401-3302-533.65-87	UT SYS CIRN '21-PENINSULA	NO AMOUNT BUDGETED	-	-
401-3302-533.69-98	ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-
401-3302-533.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-

Wastewater

Wastewater

Division 35*



*Wastewater is a Division of the Utilities Department.

Position Summary

	Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
	Full Time:				
1	Administrative Assistant	25004	1	1	1
	Assistant Supervisor	35005	1	1	1
	Field Operations Supervisor	24002	1	1	1
	Lab Analyst	24012	2	2	2
	Lab Manager	24006	1	1	1
	Lead Treatment Plant Operator	35007	1	1	1
	Lift Station Mechanic	24007	1	1	1
	Maint. Wrkr I/CCT Tech	35003	1	1	1
	Maint. Wrkr I/Const. Insp.	35002	2	1	1
	Maint. Wrkr II/Heavy Equip.	24010	1	1	1
	Maintenance Worker I	24009	0	0	1
	Plant Operations Supervisor	24004	1	1	1
	Sr. Lift Station Mechanic	35001	1	0	0
	Treatment Plant Operator	24005	1	1	1
	Utilities and Construction Project Coordinator	35008	1	1	1
1	Utility Director	24014	1	1	1
	Utility Plant Mechanic	35006	1	1	1
	WW Collection Tech I	24015	0	1	1
	WW Collection Tech II	24008	0	1	1
	No. of Full Time		18	18	19
	Total No. of Positions:		**18**	**18**	**19**
	Total FTEs:		**18**	**18**	**19**

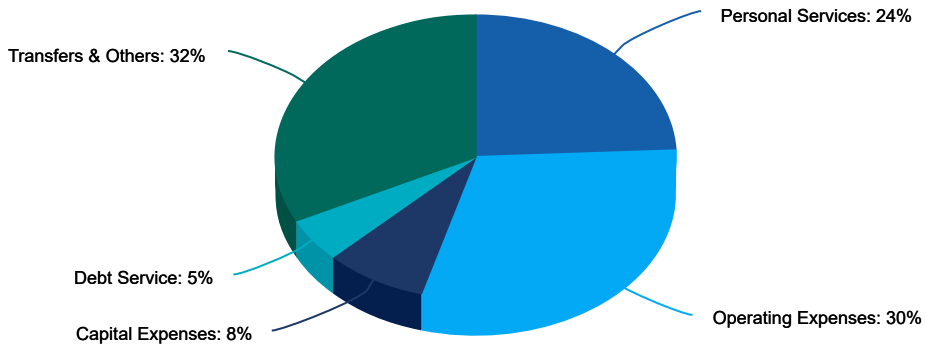
Notes:

1. Utility Director & Administrative Assistant positions are allocated 50% to Water, 50% to Wastewater

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Treatment-3501				
Personal Services	500,315	526,791	**551,276**	4.65%
Operating Expenses	1,401,575	1,386,776	**1,558,095**	12.35%
Capital Expenses	-	162,700	**95,000**	(41.61%)
Debt Service	84,689	402,462	**402,674**	0.05%
Transfers & Others	2,104,617	2,285,665	**2,603,439**	13.90%
Total Treatment	4,091,196	4,764,394	**5,210,484**	9.36%
Reuse-3502				
Operating Expenses	75,608	130,987	**115,737**	(11.64%)
Capital Expenses	-	17,600	**15,500**	(11.93%)
Total Reuse	75,608	148,587	**131,237**	(11.68%)
Lab-3503				
Personal Services	336,884	390,677	**399,505**	2.26%
Operating Expenses	121,348	127,469	**142,159**	11.52%
Capital Expenses	-	25,000	**22,900**	(8.40%)
Total Lab	458,232	543,146	**564,564**	3.94%
Collection-3504				
Personal Services	879,550	937,559	**998,359**	
Operating Expenses	656,874	641,803	**605,807**	
Capital Expenses	-	1,682,290	**526,520**	
Total Collection	1,536,424	3,261,652	**2,130,686**	
Grand Total Wastewater	**$6,161,460**	**$8,717,779**	**$8,036,971**	
Category Summary				
Personal Services	1,716,749	1,855,027	**1,949,140**	5.07%
Operating Expenses	2,255,405	2,287,035	**2,421,798**	5.89%
Capital Expenses	-	1,887,590	**659,920**	(65.04%)
Debt Service	84,689	402,462	**402,674**	0.05%
Transfers & Others	2,104,617	2,285,665	**2,603,439**	13.90%
Grand Total Wastewater	**$6,161,460**	**$8,717,779**	**$8,036,971**	**(7.81%)**

2026 APPROPRIATIONS



WASTEWATER - 3501, 3503, & 3504

DEPARTMENT MISSION

It is the mission of the Wastewater Department to commit to the customers of the City (hospitals, governmental agencies, businesses and residents) safe, reliable sewage disposal to protect the health of the Public and the City's natural environment while maintaining financially efficient and loss prevention measures within established guidelines and safeguards from the Department of Environmental Protection. Department staff is focused on ensuring criteria and parameters of all regulatory agencies are met.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Wastewater Division operates one Water Reclamation Facility permitted at 3.0 MGD. In August 2012 the Wastewater plant was given a FDEP permit modification to operate a reclaimed water system. This consists of a 5 mg storage tank and 8 miles of distribution lines. The reclaimed water is furnished to 4 residential subdivisions, a cemetery, City ball fields and an orange grove. In addition to operating City plants, the department is tasked with providing treatment and monitoring through laboratory testing of all waste generated in order to meet State and Federal Regulations. The Laboratory is responsible for testing schedules to comply with the DEP permit, which includes: daily and weekly testing of the WWTP discharges, groundwater monitoring, well sampling, Lake Dora background monitoring, residuals management monitoring, and future reuse monitoring. Operations are responsible for grounds maintenance of the plants' percolation pond site, sludge hauling and daily facility monitoring for overall plant compliance measures. The Division also operates and maintains 85 lift stations, 39.24 miles of force main, and 69.6 miles of gravity sewer lines throughout the City.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Lift Stations Maintained	90	92	96	100
2.	Wastewater Plant Capacity (MGD)	3	3	3	3
3.	Daily Average Flow (MGD): Treatment	1.6	1.7	1.7	1.8
4.	Daily Average Flow (MGD): Reuse	0.9	1.1	1.1	1.2
5.	After Hours Lift Station Emergencies	10	10	10	10
6.	Regulatory Wastewater Analysis	2,250	232	2,400	2,400
7.	Regulatory Drinking Water Analysis	733	454	574	430
8.	Process Control Analysis	1,404	1,484	1,500	1,500
9.	Misc. Analysis: Quality Control, Proficiency Testing, Etc.	302	539	500	500
10.	Miles of Wastewater Lines Maintained	134	137	140	144
11.	Miles of Reclaimed Lines Maintained	16	17	18	19
12.	Miles of New Wastewater lines to be installed	2	3	3	3
13.	Miles of New Reclaimed Lines to be installed	1	1	1	1

2026 GOALS

Organizational Development

Provide additional training in safety and operation of the Treatment Plant, Reclaim system, and Collection System to meet FDEP and FDOH Requirements.

Growth and Development

Provide employee related funding sources to improve work performance and department growth.

City Lifestyle

To maintain systems that protect public health and to enhance the natural resources of the environment.

Innovation and Technology

To utilize technology as a driver to foster efficiency in service delivery and to maintain maintenance schedules of wastewater infrastructure and the wastewater facilities.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted as instruments of successful operations.

2026 OBJECTIVES

Wastewater Treatment

1. Finalize the creation of a Facilities Plan.
2. Expand and resurface the parking lot in front of the WWTF office buildings.
3. Install a covered walkway connecting the entryways of WW, Stormwater and Collections office buildings.
4. Repair clarifier #1 and #2 skimmer arms.
5. Repair mixer #4
6. Improve the efficiency and reliability of the in-plant auxiliary generator.
7. Design and rebuild our pre-chlorination system to all 4 clarifiers.

Wastewater Lab

1. Generate a comprehensive training document for new and temporary staff as required by TNI.
2. Create an educational outreach program with local schools.
3. Electronically use the XLIMS to document all instrument maintenance and repair with attached instrument manuals.
4. Train Mario on aspects of the lab managers position if a summer employee is available.
5. Add formulas to all excel spreadsheets so they can be used electronically.
6. Convert all initial calibration curves to fully electronic use and storage. Add information for initial calibration verification standards.

Wastewater Collections

1. Continued CCTV inspection of collection system to update mapping system and incorporating City Works Work order system
2. Continue our 20 year lift station rehabilitation plan
3. Rebuild lift station 13,36,50,52
4. Install LS 28 bypass force main removing it from LS 24 connection
5. Provide continued study (grant money) install bypass piping form LS 38 to 16" forcemain on Woodlea rd
6. Continued to minimize and reduce the after hours emergency calls due to line blockages, pump failures, etc.
7. Continue use of CIPP process to repair gravity sewers internally at the fraction of cost to use contractor.
8. Continue to replace SCADA system frequency radios in lift stations w/use of VT SCADA Program
9. Continued the use of our CityWorks work order system to add and update assets.
10. Continue FOG, (fats oils, and grease) inspection and enforcement program along with emergency contacts for private lift stations.
11. Continue program of inspecting sewer lateral cleanouts; repair caps as needed in effort to reduce inflow
12. Continuing air relief valve program by inspecting,repairing, & replacing any defective valves.
13. Continue to Install liners in main lines to reduce infiltration and completely rehab pipe line segments LS 2 and other locations as needed
14. Monitor progress of Splash Park improvements
15. Waterstone development moved LS 62 forcemain to 12" FM on Captain Haynes making better efficency.

2025 ACCOMPLISHMENTS

Wastewater Treatment

1. Continued to implement a world class preventative maintenance program.
2. Continued to meet or exceed all water quality parameters set forth in our regulatory permit.
3. Update flooring & paint in wastewater office buildings to improve safety and aesthetics.
4. Present an RFQ to develop a Facilities Plan that will establish the future funding and infrastructure needs of the WWTF.
5. Connected RIB reject pond to sewer force main to have the ability to retreat substandard effluent.

6. Implemented new VT SCADA system for improved reliability and control of our wastewater treatment operations.
7. Replaced worn out polymer pump feed system at our belt press building.

Wastewater Lab

1. The laboratory floor was replaced with a durable more cost effective alternative.
2. Consumable including chemicals, reagents, media and standards were electronically entered into XLIMS.
3. All laboratory SOP's have been converted into digital format.
4. A document control system was completed for all loose leafs used by the laboratory as required byTNI.
5. Logbooks were revised so that actual and derived temperatures are documented.

Wastewater Collections

1. Continuing air relief valve program by inspecting,repairing, & replacing any defective valves.
2. Continued CCTV inspection of collection system to update mapping system and incorporating City Works Work order system
3. Continue to Install liners in main lines to reduce infiltration and completely rehab pipe line segments LS 2, 5, & 7
4. Complete the Woodlea Capacity Expansion Project west of WWTP. New LS 37 online.
5. Continued to minimize and reduce the after hours emergency calls due to line blockages, pump failures, etc.
6. Continue CIPP process to repair gravity sewers internally at the fraction of cost to use contractor.
7. Rebuild lift station 45,46,48,56 and incude full concrete pads
8. Installed low-pressure seweer system Lake Junietta Dr
9. continue to replace SCADA system in lift stations w/use of frequency radios and VT SCADA Program
10. On going is our beautification plan for providing a more appealing look to lift stations
11. Continued the use of our CityWorks work order system to add and update assets.
12. Installed liners in manholes that are severely damaged by H2S
13. Continue our 20 year lift station rehabilitation plan
14. Continue FOG, (fats oils, and grease) inspection and enforcement program along with emergency contacts for private lift stations.
15. Replaced generators at LS 47 & 15
16. Continue program of inspecting sewer lateral cleanouts; repair caps as needed in effort to reduce inflow
17. Continue repairs and service at splash park as needed.
18. Purchase a by-pass pump for emergency use at high head stations
19. Waterstone development moved LS 62 forcemain to 12" FM on Captain Haynes making better efficency.
20. Clean CCTV and smoke test all of Deer Island system repairs that are needed were completed as well. System in very good condition.

FUND 401
DEPT 35
DIVISION 01

WASTEWATER TREATMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
401-3501-535.12-10	REGULAR SALARIES	329,022	340,451	356,898	4.83%
401-3501-535.14-10	OVERTIME	12,863	13,000	13,000	-%
401-3501-535.21-10	FICA / MED TAXES	22,620	24,796	26,338	6.22%
401-3501-535.22-20	FL STATE RETIREMENT	54,906	61,125	65,389	6.98%
401-3501-535.23-10	HEALTH INSURANCE	43,908	45,410	47,234	4.02%
401-3501-535.23-15	DENTAL INSURANCE	2,149	2,143	2,229	4.01%
401-3501-535.23-20	LIFE INSURANCE	1,730	1,965	2,055	4.58%
401-3501-535.23-21	SHORT-TERM DISABILITY	1,249	1,398	1,457	4.22%
401-3501-535.23-30	DEPENDENT HEALTH INSURANC	26,369	27,723	27,374	(1.26%)
401-3501-535.23-35	DEPENDENT DENTAL INSURANC	2,395	2,404	2,735	13.77%
401-3501-535.23-40	LONG TERM DISABILITY	794	897	940	4.79%
401-3501-535.23-45	VISION INSURANCE	55	246	415	68.70%
401-3501-535.23-90	OPEB	(6,792)	-	-	-%
401-3501-535.24-10	WORKERS' COMPENSATION	9,047	5,233	5,212	(0.40%)
* SALARIES AND BENEFITS		500,315	526,791	551,276	4.65%
OPERATING EXPENDITURES					
401-3501-535.31-15	ENGINEERING	145	17,252	18,652	8.12%
401-3501-535.32-10	AUDIT SERVICES	12,484	95,125	95,125	-%
401-3501-535.34-10	CONTRACTUAL SERVICES	121,498	175,028	263,328	50.45%
401-3501-535.40-10	TRAVEL & PER DIEM	3,908	13,762	10,970	(20.29%)
401-3501-535.41-10	TELEPHONE	7,783	7,900	5,900	(25.32%)
401-3501-535.41-20	OTHER COMMUNICATION	-	500	-	(100.00%)
401-3501-535.41-30	POSTAGE	-	400	400	-%
401-3501-535.43-10	ELECTRIC, WATER, GAS	527,303	613,090	654,091	6.69%
401-3501-535.44-10	RENTALS & LEASES	1,879	3,400	3,400	-%
401-3501-535.45-10	LIABILITY	87,506	98,836	107,842	9.11%
401-3501-535.46-10	BUILDING	201	5,000	-	(100.00%)
401-3501-535.46-15	EQUIPMENT	22,635	24,500	24,500	-%
401-3501-535.46-17	INSURANCE RECOVERY	2,827	1,113	-	(100.00%)
401-3501-535.46-25	MISCELLANEOUS	3,046	6,000	6,000	-%
401-3501-535.46-30	VEHICLE	10,186	6,000	4,000	(33.33%)
401-3501-535.46-85	SCADA MAINTENANCE	8,100	20,800	28,500	37.02%
401-3501-535.47-10	PRINTING & BINDING	38	400	400	-%
401-3501-535.49-10	ADVERTISING	-	1,000	1,000	-%
401-3501-535.51-10	OFFICE SUPPLIES	1,033	1,200	1,200	-%
401-3501-535.52-10	OPERATING SUPPLIES	21,270	19,500	21,500	10.26%
401-3501-535.52-11	DURABLE GOODS	25,971	12,600	15,400	22.22%
401-3501-535.52-15	FUEL COSTS	38,339	37,150	51,187	37.78%
401-3501-535.52-25	UNIFORMS	4,099	4,690	4,690	-%
401-3501-535.52-65	OPERATING CHEMICALS	179,207	179,520	198,000	10.29%
401-3501-535.52-95	SCADA SUPPLIES	-	15,000	15,000	-%
401-3501-535.54-10	BKS, PUB, SUB, MEM, LIB	1,634	2,010	2,010	-%
401-3501-535.59-10	DEPRECIATION EXPENSE	320,483	-	-	-%
401-3501-535.59-90	CONTINGENCY	-	25,000	25,000	-%
* OPERATING EXPENDITURES		1,401,575	1,386,776	1,558,095	12.35%
CAPITAL EXPENDITURES					

FUND 401
DEPT 35
DIVISION 01

WASTEWATER TREATMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
401-3501-535.62-20	BUILDINGS	-	8,000	70,000	775.00%
401-3501-535.64-11	EQUIP-VEHICLE REPLACEMENT	-	49,700	-	(100.00%)
401-3501-535.64-13	EQUIP - COMP REPLACEMENT	3,378	-	-	-%
401-3501-535.64-25	FUTURE PROJECTS	-	105,000	25,000	(76.19%)
401-3501-535.69-99	ASSET RECLASSIFICATION	(3,378)	-	-	-%
* CAPITAL EXPENDITURES		-	162,700	95,000	(41.61%)
DEBT SERVICE					
401-3501-535.71-30	REV BOND 2000 SPLIT 40-60	-	248,500	257,000	3.42%
401-3501-535.71-31	COT UT SYS CIRN SER 2021	-	77,500	77,500	-%
401-3501-535.72-30	REV BOND 2000 SPLIT 40-60	50,487	43,056	36,372	(15.52%)
401-3501-535.72-31	COT UT SYST CIRN SER 2021	34,202	33,406	31,802	(4.80%)
* DEBT SERVICE		84,689	402,462	402,674	0.05%
TRANSFERS AND OTHERS					
401-3501-535.59-15	TRANSFER TO G/F	465,668	494,944	541,775	9.46%
401-3501-535.59-20	REIMBURSEMENT TO G/F	605,859	711,224	846,881	19.07%
401-3501-535.59-70	TRANSFER TO SRF LOAN DEBT	883,090	878,675	963,961	9.71%
401-3501-535.59-76	TRANSFER TO SUNSET VIEW	-	50,822	50,822	-%
401-3501-535.59-78	TRANSFER TO W/WW RRI FUND	150,000	150,000	200,000	33.33%
* TRANSFERS AND OTHERS		2,104,617	2,285,665	2,603,439	13.90%
TOTAL WASTEWATER TREATMENT		**4,091,196**	**4,764,394**	**5,210,484**	**9.36%**

FUND 401
DEPT 35
DIVISION 01

WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3501-535.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	356,898	356,898
401-3501-535.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	13,000	13,000
401-3501-535.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	26,338	26,338
401-3501-535.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	65,389	65,389
401-3501-535.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	47,234	47,234
401-3501-535.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,229	2,229
401-3501-535.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,055	2,055
401-3501-535.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,457	1,457
401-3501-535.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	27,374	27,374
401-3501-535.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,735	2,735
401-3501-535.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	940	940
401-3501-535.23-45	VISION INSURANCE	VISION INSURANCE	415	415
401-3501-535.23-90	OPEB	NO AMOUNT BUDGETED	-	-
401-3501-535.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	5,212	5,212
401-3501-535.31-15	ENGINEERING	ENGINEERING SERVICES RELATED TO ON-GOING ACTIVE PROJECTS PERTAINING TO WASTEWATER	18,652	18,652
401-3501-535.32-10	AUDIT SERVICES	AUDIT SERVICES	25,500	95,125
		SINGLE AUDIT	63,350	-
		ANNUAL FINANCIAL REPORT PREPARATION	6,275	-
401-3501-535.34-10	CONTRACTUAL SERVICES	RESIDUAL DISPOSAL AS REQUIRED BY DEP	158,000	263,328
		WOODLEA ROLLOFF DUMPSTER - WASTE MANAGEMENT	591	-
		WEEKLY CLEANING OF WWTP OPERATIONS BLDG	4,000	-
		WASH, PAINT TANKS AROUND PLANT	10,000	-
		STATE GOVT ADVOCATE - SPLIT W/ UTILITIES, GENERAL FUND	15,000	-
		RAFTELIS FINANCE CONSULTANT	2,500	-
		PRESSURE WASH 5 MG GROUND STORAGE TANK	1,500	-

FUND 401
DEPT 35
DIVISION 01

WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		LANDSCAPE MAINT OF WOODLEA PLANT GROUNDS	12,540	-
		GSA MASS NOTIFICATION SYSTEM	2,436	-
		GOVERNMENT AFFAIRS ADVOCATE (SPLIT W/ W AND GF)	20,000	-
		GIS MAPPING OF UTILITIES	5,000	-
		ESRI - SOFTWARE, LICENSE, MAINT, ETC	7,325	-
		DISPOSAL OF SAND & GRIT, RAGS & DEBRIS FROM TANKS	10,000	-
		CONTRACT TO REPAIR MISC EQUIPMENT AROUND PLANT SUCH AS PUMPS, FILTERS, ETC	5,000	-
		CITYWORKS - WORK ORDER SYSTEM	5,936	-
		AUTOCAD ANNUAL FEE	2,100	-
		ANNUAL FLOW METER CALIBRATION FOR RAS, INFLUENT, EFFLUENT, & MISC FLOW METERS AS REQ'D BY DEP	1,400	-
401-3501-535.40-10	TRAVEL & PER DIEM	TRAINING & TRAVEL EXPENSES FOR DIRECTOR, ADMIN ASSISTANT, & OPERATORS FOR CEUS.	10,970	10,970
401-3501-535.41-10	TELEPHONE	MONTHLY CELL PHONE	5,900	5,900
401-3501-535.41-20	OTHER COMMUNICATION	NO AMOUNT BUDGETED	-	-
401-3501-535.41-30	POSTAGE	POSTAGE	400	400
401-3501-535.43-10	ELECTRIC, WATER, GAS	WATER	135,539	654,091
		SECO ENERGY	424,655	-
		ELECTRIC	93,897	-
401-3501-535.44-10	RENTALS & LEASES	LEASE OF COPY MACHINE	2,400	3,400
		RENTAL OF EQUIPMENT, AS NEEDED	1,000	-
401-3501-535.45-10	LIABILITY	LIABILITY INSURANCE	94,486	107,842
		POLUTION INSURANCE	13,356	-
401-3501-535.46-10	BUILDING	NO AMOUNT BUDGETED	-	-
401-3501-535.46-15	EQUIPMENT	REPAIRS TO SUCH ITEMS AS CHART RECORDS, PROBES, CHLORINE & TURBIDITY ANALYZERS, PUMPS, MOTORS & OTHER ITEMS	20,000	24,500
		REPAIR TO UAB FOUTAIN	2,500	-
		PREVENTATIVE MAINT OF CHLORINE SYSTEM	2,000	-
401-3501-535.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
401-3501-535.46-25	MISCELLANEOUS	REPAIRS TO SUCH ITEMS AS FLOW METERS, VALVES, ETC	1,000	6,000
		MAINT PLAN FOR TRASH BUILD UP ON WWTP TANKS	5,000	-
401-3501-535.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIR TO VEHICLES	4,000	4,000

FUND 401
DEPT 35
DIVISION 01

WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3501-535.46-85	SCADA MAINTENANCE	CONTRACT FOR TROUBLESHOOTING & MAINT OF SCADA SYSTEM	28,500	28,500
401-3501-535.47-10	PRINTING & BINDING	BUSINESS CARDS, MAPS, ETC	400	400
401-3501-535.49-10	ADVERTISING	ADVERTISING FOR GRANTS, ETC	1,000	1,000
401-3501-535.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,200	1,200
401-3501-535.52-10	OPERATING SUPPLIES	SAFETY EQUIPMENT FOR OPERATORS	750	21,500
		OTHER RELATED PRODUCTS, MATERIALS FOR DAILY TASKS	8,000	-
		OILS & DEGREASERS FOR PLANT & TANKS	4,500	-
		MONTHLY USE OF DUMPSTER	1,000	-
		HAND TOOLS, AS NEEDED	1,750	-
		COPY PAPER, PAPER TOWELS, ETC	1,000	-
		CLEANING SUPPLIES	1,000	-
		CITY SHIRTS - 4 EMPLOYEES	1,000	-
		CELL PHONE REPLACEMENTS	500	-
		CDL LICENSE RENEWALS, CERTIFICATIONS	500	-
		ADD'L COPIES FOR LEASE	1,500	-
401-3501-535.52-11	DURABLE GOODS	BATTERIES FOR GENERATORS AT WOODLEA & CAROLINE PLANTS	1,000	15,400
		SC200 ORP CONTROLLER CONTINGENCY	2,000	-
		SC200 DO CONTROLLER CONTINGENCY	2,000	-
		SC200 CHLORINE CONTROLLER CONTINGENCY	2,000	-
		REPLACE BROKEN, WORN OUT FURNITURE IN WWTP CONFERENCE ROOM, OFFICE (21 YRS OLD)	7,200	-
		IN-LINE CHLORINE PUMP CONTINGENCY	600	-
		BATTERIES FOR HAND TOOLS	600	-
401-3501-535.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	51,187	51,187
401-3501-535.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS - 6 EMPLOYEES	2,000	4,690
		HOODIES FOR STAFF - 6 EMPLOYEES	240	-
		HATS / TEES	1,250	-
		BOOT ALLOWANCE - 6 EMPLOYEES	1,200	-
401-3501-535.52-65	OPERATING CHEMICALS	SODIUM HYPOCHLORITE FOR DISINFECTION OF EFFLUENT	135,000	198,000
		POLYMER FOR BELT PRESS	35,000	-
		HTH (GRANULAR CHLORINE) FOR CLEANING FILTERS	3,000	-
		CHEMCIALS FOR SUPPLEMENT IF NECESSARY	25,000	-
401-3501-535.52-95	SCADA SUPPLIES	REPLACEMNT PARTS FOR SCADA SYSTEM	15,000	15,000
401-3501-535.54-10	BKS, PUB, SUB, MEM, LIB	REFERENCE MATERIALS & MANAGEMENT LITERATURE	1,800	2,010
		FWPCOA ANNUAL MEMBERSHIP	210	-

FUND	**401**
DEPT	**35**
DIVISION	**01**

WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3501-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3501-535.59-15	TRANSFER TO G/F	TRANSFER TO GENERAL FUND	541,775	541,775
401-3501-535.59-20	REIMBURSEMENT TO G/F	REIMBURSEMENT TO GENERAL FUND	846,881	846,881
401-3501-535.59-70	TRANSFER TO SRF LOAN DEBT			
		SRF 350301 PRINC & INT	94,557	963,961
		SRF CW350900 PRINC & INT	139,078	-
		SRF 789060 PRINC & INT	28,729	-
		SRF 78905P PRINC & INT	339,428	-
		SRF 350981 PINC & INT	83,820	-
		SRF 350980 PRINC & INT	17,643	-
		SRF 350961 PRINC & INT	20,066	-
		SRF 350960 PRINC & INT	4,076	-
		SRF 350951 PRINC & INT	159,308	-
		SRF 350940 PRINC & INT SRF 350950 PRINC & INT	587	-
		SRF 350930 PRINC & INT	182,352	-
		SRF 350920 PRINC & INT	94,317	-
		LESS CONNECT FEE (FUND 441) TRANSFER - 50%	(200,000)	-
401-3501-535.59-76	TRANSFER TO SUNSET VIEW	PLACEHOLDER	50,822	50,822
401-3501-535.59-78	TRANSFER TO W/WW RRI FUND	TRANSFER TO WATER AND WASTE WATER RRI FUND	200,000	200,000
401-3501-535.59-90	CONTINGENCY	CONTINGENCY	25,000	25,000
401-3501-535.62-20	BUILDINGS	COVERED WALKWAY TO CONNECT WWTP TO SW OFFICE & BAYS	55,000	70,000
		MINI SPLIT AC BACK SYSTEM - LAB	15,000	-
401-3501-535.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
401-3501-535.64-13	EQUIP - COMP REPLACEMENT	NO AMOUNT BUDGETED	-	-
401-3501-535.64-25	FUTURE PROJECTS	RESURFACE OF WWTP PARKING LOT	25,000	25,000
401-3501-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
401-3501-535.71-30	REV BOND 2000 SPLIT 40-60	WATER AND SEWER REV BOND 2012 A PRINCIPAL AUGUST	177,000	257,000
		WATER AND SEWER REV BOND 2012 B PRINCIPAL AUGUST	80,000	-
401-3501-535.71-31	COT UT SYS CIRN SER 2021	WATER AND SEWER REV NOTE 2021 PRINCIPAL OCT	77,500	77,500
401-3501-535.72-30	REV BOND 2000 SPLIT 40-60	WATER AND SEWER REV BOND 2012 A INTEREST AUGUST	12,469	36,372
		WATER AND SEWER REV BOND 2012 B INTEREST AUGUST	5,717	-

FUND 401
DEPT 35
DIVISION 01

WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT	ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		WATER AND SEWER REV BOND 2012 A INTEREST FEBRUARY	12,469	-
		WATER AMD SEWER REV BOND 2012 B INTEREST FEBRUARY	5,717	-
401-3501-535.72-31	COT UT SYST CIRN SER 2021	WATER AND SEWER REV NOTE 2021 INTEREST APRIL	15,500	31,802
		WATER AND SEWER REV NOTE 2021 INTEREST OCTOBER	16,302	-

FUND 401
DEPT 35
DIVISION 02

WASTEWATER REUSE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
401-3502-535.31-15	ENGINEERING	-	500	5,000	900.00%
401-3502-535.34-10	CONTRACTUAL SERVICES	43,797	54,887	50,487	(8.02%)
401-3502-535.44-10	RENTALS & LEASES	1,918	1,900	1,900	-%
401-3502-535.46-10	BUILDING	3,300	37,285	24,500	(34.29%)
401-3502-535.47-10	PRINTING & BINDING	-	300	300	-%
401-3502-535.51-10	OFFICE SUPPLIES	138	1,200	1,200	-%
401-3502-535.52-10	OPERATING SUPPLIES	4,588	8,565	8,500	(0.76%)
401-3502-535.52-11	DURABLE GOODS	2,691	10,500	8,000	(23.81%)
401-3502-535.52-22	REUSE METERS	-	12,850	12,850	-%
401-3502-535.52-95	SCADA SUPPLIES	-	3,000	3,000	-%
401-3502-535.59-10	DEPRECIATION EXPENSE	19,176	-	-	-%
* OPERATING EXPENDITURES		75,608	130,987	115,737	(11.64%)
CAPITAL EXPENDITURES					
401-3502-535.64-10	EQUIP - REPLACEMENT	-	17,600	15,500	(11.93%)
* CAPITAL EXPENDITURES		-	17,600	15,500	(11.93%)
TOTAL WASTEWATER-REUSE		**75,608**	**148,587**	**131,237**	**(11.68%)**

FUND 401
DEPT 35
DIVISION 02

WASTEWATER REUSE EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3502-535.31-15	ENGINEERING	ENGINEERING SERVICES RELATED TO REUSE	5,000	5,000
401-3502-535.34-10	CONTRACTUAL SERVICES	REPAIR TO BROKEN LINES	2,000	50,487
		WEEKLY CLEANING OF ADMIN BUILDING	3,140	-
		LOAD BANK TESTING OF UAB GENERATOR	1,500	-
		LANDSCAPING MAINT OF ADMIN BUILDING	15,180	-
		HVAC MAINT CONTRACT	7,842	-
		ELECTRICAL MAINT CONTRACT	15,500	-
		AUDIO / VISUAL SYSTEM MAINT CONTRACT	5,325	-
401-3502-535.44-10	RENTALS & LEASES	RENTAL OF COPIER	1,900	1,900
401-3502-535.46-10	BUILDING	REPAIR TO UAB BLDG - ROOM, PAINT, ETC	1,500	24,500
		RECOAT, TRIPE UAB PARKING LOT	5,000	-
		PRESSURE WAS OUTSIDE UAB, CLEAN WINDOWS	8,000	-
		CLEAN/PAIMT REUSE STRUCTURES	10,000	-
401-3502-535.47-10	PRINTING & BINDING	BUSINESS CARDS, MAPS, ETC	300	300
401-3502-535.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,200	1,200
401-3502-535.52-10	OPERATING SUPPLIES	PIPING & FITTINGS	2,000	8,500
		TRAINING ROOM SUPPLIES - ADMIN BLDG	1,000	-
		JANITORIAL SUPPLIES - ADMIN BLDG	1,500	-
		FUEL TANK REG - GENERATOR	50	-
		COMCAST - WIFI, NETWORK SERVICE	3,100	-
		ADD'L COPIES FOR COPIER	850	-
401-3502-535.52-11	DURABLE GOODS	REPLACE BROKEN, WORN OUT FURNITURE IN TRAINING ROOM, LIBRARY IN UAB	8,000	8,000
401-3502-535.52-22	REUSE METERS	REUSE METERS	12,850	12,850
401-3502-535.52-95	SCADA SUPPLIES	REPLACE PLC FOR REUSE SYSTEM CONTINGENCY	3,000	3,000
401-3502-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3502-535.64-10	EQUIP - REPLACEMENT	INCUBATOR / OVEN / REFRIDGERATOR CONTINGENCY - LAB	7,000	15,500
		TSS PROBE SYSTEM REPLACEMENT CONTINGENCY - LAB	8,500	-

FUND	**401**
DEPT	**35**
DIVISION	**03**

WASTEWATER LAB EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
401-3503-535.12-10	REGULAR SALARIES	212,562	235,071	246,249	4.76%
401-3503-535.13-10	OTHER SALARIES & WAGES	-	10,000	10,000	-%
401-3503-535.14-10	OVERTIME	9,353	13,000	13,000	-%
401-3503-535.21-10	FICA / MED TAXES	14,772	17,972	18,790	4.55%
401-3503-535.22-20	FL STATE RETIREMENT	29,288	34,537	38,589	11.73%
401-3503-535.23-10	HEALTH INSURANCE	26,352	27,802	28,919	4.02%
401-3503-535.23-15	DENTAL INSURANCE	1,300	1,312	1,365	4.04%
401-3503-535.23-20	LIFE INSURANCE	1,150	1,369	1,433	4.67%
401-3503-535.23-21	SHORT-TERM DISABILITY	850	975	1,000	2.56%
401-3503-535.23-30	DEPENDENT HEALTH INSURANC	30,130	31,161	32,413	4.02%
401-3503-535.23-35	DEPENDENT DENTAL INSURANC	1,815	1,811	1,886	4.14%
401-3503-535.23-40	LONG TERM DISABILITY	526	625	653	4.48%
401-3503-535.23-45	VISION INSURANCE	34	254	254	-%
401-3503-535.24-10	WORKERS' COMPENSATION	8,752	14,788	4,954	(66.50%)
* SALARIES AND BENEFITS		336,884	390,677	399,505	2.26%
OPERATING EXPENDITURES					
401-3503-535.34-10	CONTRACTUAL SERVICES	15,827	22,720	22,730	0.04%
401-3503-535.40-10	TRAVEL & PER DIEM	4,889	6,400	6,400	-%
401-3503-535.41-10	TELEPHONE	2,461	2,400	1,656	(31.00%)
401-3503-535.41-20	OTHER COMMUNICATION	-	1,044	-	(100.00%)
401-3503-535.41-30	POSTAGE	630	900	900	-%
401-3503-535.45-10	LIABILITY	13,859	11,910	12,982	9.00%
401-3503-535.46-10	BUILDING	535	(90)	-	(100.00%)
401-3503-535.46-15	EQUIPMENT	3,463	2,200	5,700	159.09%
401-3503-535.46-25	MISCELLANEOUS	1,470	2,300	2,600	13.04%
401-3503-535.51-10	OFFICE SUPPLIES	1,725	2,500	2,500	-%
401-3503-535.52-10	OPERATING SUPPLIES	2,278	2,600	2,600	-%
401-3503-535.52-11	DURABLE GOODS	3,495	3,000	5,800	93.33%
401-3503-535.52-24	SPLASH PARK SUPPLIES	12,259	14,047	14,447	2.85%
401-3503-535.52-25	UNIFORMS	2,770	2,400	1,350	(43.75%)
401-3503-535.52-75	LAB SUPPLIES	40,515	45,888	52,200	13.76%
401-3503-535.52-80	LAB-OPERATING SUPPLIES	2,659	6,820	9,764	43.17%
401-3503-535.54-10	BKS, PUB, SUB, MEM, LIB	556	430	530	23.26%
401-3503-535.59-10	DEPRECIATION EXPENSE	11,957	-	-	-%
* OPERATING EXPENDITURES		121,348	127,469	142,159	11.52%
CAPITAL EXPENDITURES					
401-3503-535.64-10	EQUIP - REPLACEMENT	-	25,000	22,900	(8.40%)
401-3503-535.64-25	FUTURE PROJECTS	14,966	-	-	-%
401-3503-535.69-99	ASSET RECLASSIFICATION	(14,966)	-	-	-%
* CAPITAL EXPENDITURES		-	25,000	22,900	(8.40%)
TOTAL WASTEWATER-LAB		**458,232**	**543,146**	**564,564**	**3.94%**

FUND 401
DEPT 35
DIVISION 03

WASTEWATER LAB EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3503-535.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	246,249	246,249
401-3503-535.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	10,000	10,000
401-3503-535.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	13,000	13,000
401-3503-535.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	18,790	18,790
401-3503-535.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	38,589	38,589
401-3503-535.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	28,919	28,919
401-3503-535.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,365	1,365
401-3503-535.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,433	1,433
401-3503-535.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,000	1,000
401-3503-535.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	32,413	32,413
401-3503-535.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,886	1,886
401-3503-535.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	653	653
401-3503-535.23-45	VISION INSURANCE	VISION INSURANCE	254	254
401-3503-535.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	4,954	4,954
401-3503-535.34-10	CONTRACTUAL SERVICES	SUBCONTRACTED LAB SERVICES: DIGESTR SLUDGE 503 METALS, MONTHLY DI TKN, QA PROGRAM & MISC		
		SUBCONTRACTED LAB SERVICES FOR INSTRUMENT FAILURE CONTINGENCY PLAN, CRYPTO & GIARDIA TESTING	3,000	22,730
		SEMI-ANNUAL FUME HOOD CALIBRATION	300	-
		PROPANE TANK REFILL: MICRO LAB	400	-
		MSDS ONLINE CONTRACT	3,000	-
		MICROSCOPE CALIBRATION & MAINTENANCE	250	-
		LABORATORY NELAC INSPECTION FEES: NEW PRIVATIZED TNI AUDIT SYSTEM	4,000	-
		LAB INFORMATION MANAGEMENT SYSTEM MAINT: CONTRACT UPGRADES, & NEW REPORTING FORMATS	7,500	-
		DEIONIZED WATER SYSTEM SERVICES	3,000	-
		ANNUAL METALS & SILICA ON DEOINIZED WATER	220	-
		ANNUAL CERTIFIED THERMOMETER CALIBRATION	800	-

FUND 401
DEPT 35
DIVISION 03

WASTEWATER LAB EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		ANNUAL BALANCE & WEIGHTS CALIBRATION	260	-
401-3503-535.40-10	TRAVEL & PER DIEM	TRAINING FOR CERTIFICATION PER TNI REGS: FSEA, ETHICS & DATA INTEGRITY, QA/QC, FIELD SAMPLING	5,000	6,400
		AWWA UTILITY MANAGEMENT CONF: MANAGER	1,400	-
401-3503-535.41-10	TELEPHONE	MONTHLY CELL PHONE	1,656	1,656
401-3503-535.41-20	OTHER COMMUNICATION	NO AMOUNT BUDGETED	-	-
401-3503-535.41-30	POSTAGE	SHIPPING OF SAMPLES TO CONTRACT LABS	700	900
		HAZARDOUS MATERIALS SHIPPING	200	-
401-3503-535.45-10	LIABILITY	LIABILITY INSURANCE	12,982	12,982
401-3503-535.46-10	BUILDING	NO AMOUNT BUDGETED	-	-
401-3503-535.46-15	EQUIPMENT	REPAIRS TO LAB EQUIP, INSTRUMENTATION & IN-LINE MONITORING INSTRUMENTS, CERLIC & EFF PUMPS	5,000	5,700
		REPLACEMENT IN-LINE CHLORINE PUMP CONTINGENCY	700	-
401-3503-535.46-25	MISCELLANEOUS	REPAIRS TO LAB INSTRUMENTATION, OVENS, ETC	2,600	2,600
401-3503-535.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	2,500	2,500
401-3503-535.52-10	OPERATING SUPPLIES	LAB SAFETY ITEMS	1,200	2,600
		JANITORIAL CLEANING & DECONTAMINATION SUPPLIES	900	-
		FSEEA HOSTED WORKSHOP SUPPLIES	500	-
401-3503-535.52-11	DURABLE GOODS	2100Q PORTABLE TURBIDIMETER - GW MW SAMPLING	2,800	5,800
		LARGE CAPACITY HOTPLATE - T. PHOSPHORUS DIGESTION	3,000	-
401-3503-535.52-24	SPLASH PARK SUPPLIES	EQUIPMENT: SC200 CONTROLLER CONTINGENCY	3,500	14,447
		REAGENTS FOR CHEMICAL TESTING: FC & TC DPD, ALKALINITY & CALCIUM HARDNESS	800	-
		EQUIPMENT: PH/ORP SENSOR, SAT BRIDGE, CLF10 SENSOR MEMBRANES	2,200	-
		EQUIPMENT: AMPEROMETRIC FREE CHLORINE REAGENTLESS PROBE (CONTINGENCY)	2,370	-
		CHEMICALS FOR WATER BALANCE & DISINFECTION: SODIUM HYPOCHLORITE, MURIATIC ACID, ALKALINITY, CALCIUM HARDNESS, THIOSULFATE, PH PLUS	5,577	-
401-3503-535.52-25	UNIFORMS	BOOT ALLOWANCE - 3 EMPLOYEES	600	1,350
		CITY SHIRTS - LAB MANAGER	750	-
401-3503-535.52-75	LAB SUPPLIES	CHEMICALS	6,800	52,200
		STANDARDS	6,300	-

FUND 401
DEPT 35
DIVISION 03

WASTEWATER LAB EXPENDITURE JUSTIFICATION

ACCOUNT	ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		REAGENTS	8,900	-
		MISC LAB SUPPLIES	4,700	-
		MICRO	10,000	-
		LABORATORY EQUIPMENT	8,600	-
		GLASSWARE	6,900	-
401-3503-535.52-80	LAB-OPERATING SUPPLIES	MISC DEP/FDOH (NELAC) REQUIREMENTS	300	9,764
		SEMI-ANNUAL PROFICIENCY TESTING	8,064	-
		MISC PROJECTS (NEW INITIATIVES, RESEARCH, ETC)	300	-
		HAZARDOUS CHEMICAL DISPOSAL	300	-
		FDOH CERTIFICATION FEES: BASIC ENVIRONMENTAL MICROBIOLOGICAL FOR NON POTABLE WATER, SOLIDS, & CHEMICAL MATRICES	800	-
401-3503-535.54-10	BKS, PUB, SUB, MEM, LIB	FSA MEMBERSHIP FOR LAB STAFF	150	530
		WF ANNUAL MEMBERSHIP	130	-
		TNI MEMBERSHIP	250	-
401-3503-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3503-535.64-10	EQUIP - REPLACEMENT	LABORATORY AUTOCLAVE - CONTINGENCY	15,000	22,900
		REAGENT LOW TEMP INCUBATOR	7,900	-
401-3503-535.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
401-3503-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-

FUND 401
DEPT 35
DIVISION 04

WASTEWATER COLLECTION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
401-3504-535.12-10	REGULAR SALARIES	564,406	595,888	639,129	7.26%
401-3504-535.14-10	OVERTIME	16,396	30,000	30,000	-%
401-3504-535.21-10	FICA / MED TAXES	39,032	43,665	47,868	9.63%
401-3504-535.22-20	FL STATE RETIREMENT	81,825	92,416	101,806	10.16%
401-3504-535.23-10	HEALTH INSURANCE	80,648	83,406	94,021	12.73%
401-3504-535.23-15	DENTAL INSURANCE	3,946	3,937	4,439	12.75%
401-3504-535.23-20	LIFE INSURANCE	3,070	3,499	3,752	7.23%
401-3504-535.23-21	SHORT-TERM DISABILITY	2,312	2,630	2,804	6.62%
401-3504-535.23-30	DEPENDENT HEALTH INSURANC	60,260	62,321	54,747	(12.15%)
401-3504-535.23-35	DEPENDENT DENTAL INSURANC	5,445	5,432	4,917	(9.48%)
401-3504-535.23-40	LONG TERM DISABILITY	1,407	1,607	1,717	6.85%
401-3504-535.23-45	VISION INSURANCE	102	678	847	24.93%
401-3504-535.24-10	WORKERS' COMPENSATION	20,701	12,080	12,312	1.92%
* SALARIES AND BENEFITS		879,550	937,559	998,359	6.48%
OPERATING EXPENDITURES					
401-3504-535.31-15	ENGINEERING	3,513	17,700	25,000	41.24%
401-3504-535.34-10	CONTRACTUAL SERVICES	30,162	94,340	101,028	7.09%
401-3504-535.40-10	TRAVEL & PER DIEM	8,486	22,395	12,500	(44.18%)
401-3504-535.41-10	TELEPHONE	10,634	9,100	4,968	(45.41%)
401-3504-535.41-30	POSTAGE	345	350	350	-%
401-3504-535.43-10	ELECTRIC, WATER, GAS	5,661	3,758	3,033	(19.29%)
401-3504-535.44-10	RENTALS & LEASES	1,707	-	3,000	-%
401-3504-535.45-10	LIABILITY	42,607	36,616	39,911	9.00%
401-3504-535.46-10	BUILDING	-	15,200	2,500	(83.55%)
401-3504-535.46-15	EQUIPMENT	12,254	19,043	20,400	7.13%
401-3504-535.46-17	INSURANCE RECOVERY	7,290	-	-	-%
401-3504-535.46-25	MISCELLANEOUS	-	2,000	2,000	-%
401-3504-535.46-30	VEHICLE	22,369	31,675	20,000	(36.86%)
401-3504-535.46-80	LIFT STATION REPAIR	37,442	99,472	95,000	(4.50%)
401-3504-535.46-81	PUMP REPAIR	20,393	65,599	59,000	(10.06%)
401-3504-535.46-82	COLLECTION LINE REPAIRS	11,678	22,000	22,000	-%
401-3504-535.46-85	SCADA MAINTENANCE	38,998	56,350	48,500	(13.93%)
401-3504-535.47-10	PRINTING & BINDING	-	300	300	-%
401-3504-535.49-10	ADVERTISING	-	600	3,600	500.00%
401-3504-535.51-10	OFFICE SUPPLIES	746	1,000	1,000	-%
401-3504-535.52-10	OPERATING SUPPLIES	27,323	46,400	46,100	(0.65%)
401-3504-535.52-11	DURABLE GOODS	15,372	9,000	9,000	-%
401-3504-535.52-15	FUEL COSTS	24,977	32,522	32,522	-%
401-3504-535.52-24	SPLASH PARK SUPPLIES	11,693	18,000	18,000	-%
401-3504-535.52-25	UNIFORMS	5,831	6,768	4,480	(33.81%)
401-3504-535.52-95	SCADA SUPPLIES	2,628	30,000	30,000	-%
401-3504-535.54-10	BKS, PUB, SUB, MEM, LIB	1,375	1,615	1,615	-%
401-3504-535.59-10	DEPRECIATION EXPENSE	313,390	-	-	-%
* OPERATING EXPENDITURES		656,874	641,803	605,807	(5.61%)
TOTAL WASTEWATER-COLLECTIONS		**1,536,424**	**1,579,362**	**1,604,166**	**1.57%**

FUND 401
DEPT 35
DIVISION 04

WASTEWATER COLLECTION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3504-535.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	639,129	639,129
401-3504-535.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	30,000	30,000
401-3504-535.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	47,868	47,868
401-3504-535.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	101,806	101,806
401-3504-535.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	94,021	94,021
401-3504-535.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	4,439	4,439
401-3504-535.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,752	3,752
401-3504-535.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,804	2,804
401-3504-535.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	54,747	54,747
401-3504-535.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	4,917	4,917
401-3504-535.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,717	1,717
401-3504-535.23-45	VISION INSURANCE	VISION INSURANCE	847	847
401-3504-535.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	12,312	12,312
401-3504-535.31-15	ENGINEERING	GENERAL ENGINEERING SERVICES TO INCLUDE EASEMENTS, SURVEYING, AND TITLE SEARCHES	25,000	25,000
401-3504-535.34-10	CONTRACTUAL SERVICES	CONTRACT FOR EMERGENCY REPAIRS FOR LIFTSTATION GENERATORS	30,000	101,028
		TAVA-62-132 (OLD HWY 441)	1,178	-
		TAVA-62-131 (CR 561)	1,230	-
		TAVA-62-124 (CAROLINE RD)	3,214	-
		TAVA-62-119 (LAKE DORA CIR)	1,230	-
		RAILROAD AGREEMENT: TAVA-62-130 (ETOWAH0	1,415	-
		RAFTELIS FINANCIAL CONSULTANTS	2,500	-
		LOAD BANK TESTING ON GENERATORS	15,000	-
		GIS MAPPING SYSTEM FOR COLLECTIONS SYSTEM	10,000	-
		ESRI - GIS LICENSES, MAINT, ETC	7,325	-
		EMERGENCY DISPOSAL OF SEWAG FOR LIFTSTATION FAILURES	5,000	-
		CONTRACT TO SEAL, COAT, OR GROUT MANHOLES & WET WELLS	15,000	-
		CITYWORKS - WORK ORDER SYSTEM	5,936	-

FUND 401
DEPT 35
DIVISION 04

WASTEWATER COLLECTION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		CAMERA TRUCK SOFTWARE ANNUAL FEE	2,000	-
401-3504-535.40-10	TRAVEL & PER DIEM	TRAINING, TRAVEL EXPENSES FOR CERTIFIED COLLECTION		
		OPERATORS, TO MAIMTAIN CEUS	5,000	12,500
		SAFETY TRAINING FOR UTILITIES	7,500	-
401-3504-535.41-10	TELEPHONE	MONTHLY CELL PHONE	4,968	4,968
401-3504-535.41-30	POSTAGE	POSTAGE	350	350
401-3504-535.43-10	ELECTRIC, WATER, GAS	SECO ENERGY	3,033	3,033
401-3504-535.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT FOR EMERGENCIES, ETC	3,000	3,000
401-3504-535.45-10	LIABILITY	LIABILITY INSURANCE	39,911	39,911
401-3504-535.46-10	BUILDING	REPAIR & MAINT TO FIELD OPERATIONS BLDG	2,500	2,500
401-3504-535.46-15	EQUIPMENT	REPAIRS OF SMALL EQUIPMENT	10,000	20,400
		REPAIRS TO FLOW METERS & PANELS	10,400	-
401-3504-535.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
401-3504-535.46-25	MISCELLANEOUS	CONTINGENCY FOR REPAIRS/MAINT TO HAND TOOLS, ETC	2,000	2,000
401-3504-535.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIR TO VEHICLES	20,000	20,000
401-3504-535.46-80	LIFT STATION REPAIR	MISC COSTS FOR INSTALLATION / REPAIR PARTS FOR DAILY		
		UPKEEP OF 80 LIFTSTATIONS	50,000	95,000
		REPAIRS OF LIFTSTATION GENERATORS	30,000	-
		APPURTENANCES (CHECK VALVES, GATE VALVES, ETC)	15,000	-
401-3504-535.46-81	PUMP REPAIR	REPAIRS TO LIFTSTATIONS PUMPS: LABOR	10,000	59,000
		WEAR RINGS	15,000	-
		SEAL KITS	2,000	-
		IMPELLORS	18,000	-
		BEARINGS	14,000	-
401-3504-535.46-82	COLLECTION LINE REPAIRS	UNANTICIPATED REPAIR NEEDS	22,000	22,000
401-3504-535.46-85	SCADA MAINTENANCE	SPLASH PARK SCADA SERVICE CALLS	8,500	48,500
		SCADA YEARLY MAINT CONTRACT	30,000	-
		SCADA MAINT SERVICE CALLS	10,000	-
401-3504-535.47-10	PRINTING & BINDING	BUSINESS CARDS, SIGNS, ETC	300	300
401-3504-535.49-10	ADVERTISING	GRANTS, PUBLIC EDUCATION, ETC	3,600	3,600

FUND 401
DEPT 35
DIVISION 04

WASTEWATER COLLECTION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
401-3504-535.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,000	1,000
401-3504-535.52-10	OPERATING SUPPLIES	PIPES, FITTINGS, SAW BLADES, CLAMPS, ETC	6,250	46,100
		WRENCHES, PIPE CUTTERS, HAMMERS, ETC	2,400	-
		SEWER LOCATES	3,200	-
		SAFETY EQUIP, DISPOSAL PROTECTIVE SUITS, GLOVES, EYE PROTECTION	5,000	-
		PNUEMATIC TOOLS, HOSES, ETC	2,000	-
		PAPER TOWELS, RAGS	1,500	-
		OTHER RELATED MATERIALS FOR DAILY TASKS	14,500	-
		MANHOLE COVERS, RISERS	1,500	-
		GROUT FOR LEAKS	2,500	-
		DRILLS, DRILL BITS, ETC FOR SEWER REPAIRS	1,400	-
		DEODORANT BLOCKS, DEGREASERS FOR LIFTSTATIONS	1,500	-
		CIPP REPAIR KITS	3,000	-
		CELL PHONE REPLACEMENTS, BATTERIES	600	-
		CDL LICENSE RENEWALS, CERTIFICATIONS	750	-
401-3504-535.52-11	DURABLE GOODS	SMALL TOLLS FOR REPAIR: SOCKETS, WRENCHES, GAUGES	2,500	9,000
		HAND, POWER TOOLS FOR SMALL SEWER REPAIRS	6,500	-
401-3504-535.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	32,522	32,522
401-3504-535.52-24	SPLASH PARK SUPPLIES	DAILY UPKEEP, MAINT OF PARK, FEATURES	12,000	18,000
		CHEMICALS FOR SPLASH PARK	6,000	-
401-3504-535.52-25	UNIFORMS	WEELY RENTAL OF UNIFORMS - 8 EMPLOYEES	2,000	4,480
		POLO SHIRTS - FIELD MANAGER	280	-
		HOODIES FOR STAFF	600	-
		BOOT ALLOWANCE - 8 EMPLOYEES	1,600	-
401-3504-535.52-95	SCADA SUPPLIES	REPLACEMENT PARTS FOR SCADA SYSTEM	30,000	30,000
401-3504-535.54-10	BKS, PUB, SUB, MEM, LIB	REFERENCE MATERIALS & MANAGEMENT LITERATURE	1,000	1,615
		WATER REUSE MEMBERSHIP	375	-
		FWPCOA ANNUAL MEMBERSHIP	240	-
401-3504-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3504-535.62-20	BUILDINGS	REPLACE AC UNIT ON MAIN BUILDING AT WWTP	19,000	19,000
401-3504-535.64-10	EQUIP - REPLACEMENT	GROUND PNETRATING RADAR - USED FOR LOCATES	24,000	24,000
401-3504-535.64-11	EQUIP-VEHICLE REPLACEMENT	REPLACE 852 W/ NEW F550 CHASSIS UTILITY BODY W/ HYDRAULIC CRANE	160,000	160,000
401-3504-535.64-15	EQUIP - NEW	PUMPS FOR LIFTSTION UPGRADS	30,000	166,020
		ISOLATION VALVE INLINE FOR LS 28	60,000	-
		FREQUENCY SCADA RADIOS. CABLES, ANTENNAS	50,000	-

FUND	**401**
DEPT	**35**
DIVISION	**04**

WASTEWATER COLLECTION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		BOBCAT COMPACT TRACK LOADER - SPLIT W/ WTR, ROW	26,020	-
401-3504-535.64-23	SOFTWARE	SCADA SOFTWARE UPGRADE	50,000	50,000
401-3504-535.64-25	FUTURE PROJECTS	ARV REPLACEMENT ON SEWER FORCE MAINS - PROGRAM	7,500	107,500
		PIPE LINING FOR DAMAGED LINES AROUND LIFTSTATIONS	100,000	-
401-3504-535.65-87	UT SYS CIRN '21-PENINSULA	NO AMOUNT BUDGETED	-	-
401-3504-535.69-98	ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-
401-3504-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-

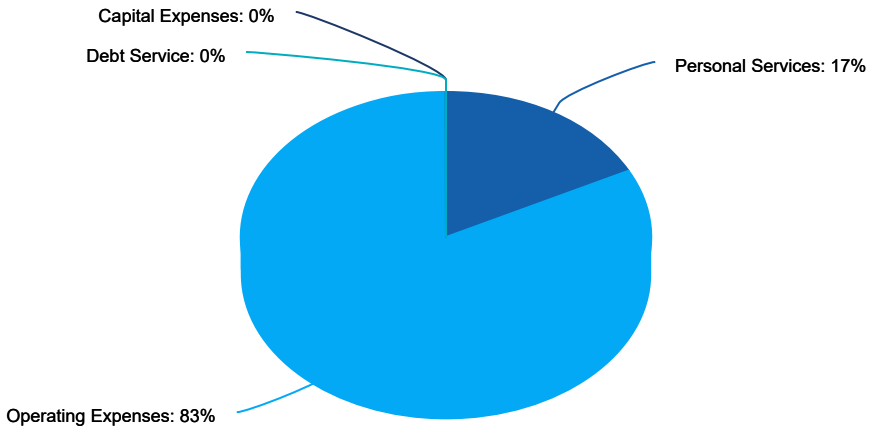
Solid Waste

Solid Waste

Fund 402

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Solid Waste-3401				
Personal Services	733,170	772,056	**845,673**	9.54%
Operating Expenses	3,390,244	3,531,818	**4,003,307**	13.35%
Capital Expenses	-	897,754	**-**	(100.00%)
Debt Service	-	160,054	**-**	(100.00%)
Transfers & Others	159,952	-	**-**	-%
Grand Total Solid Waste	**$4,283,366**	**$5,361,682**	**$4,848,980**	**(9.56%)**

2026 APPROPRIATIONS



FUND 402
DEPT 00
DIVISION 00

SOLID WASTE REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
CHARGES FOR SERVICES					
402-0000-343.40-01	SANITATION COLLECTION FEE	4,269,619	4,495,173	4,848,980	7.87%
**** TOTAL CHARGES FOR SERVICES**		**4,269,619**	**4,495,173**	**4,848,980**	**7.87%**
INTEREST & OTHER INCOME					
402-0000-361.10-02	SBA INTEREST	45	-	-	-%
* INTEREST INCOME		45	-	-	-%
402-0000-369.10-01	MISCELLANEOUS	116	-	-	-%
* OTHER INCOME		116	-	-	-%
**** TOTAL INTEREST & OTHER INCOME**		**161**	**-**	**-**	**-%**
***** TOTAL GENERAL FUND REVENUES**		**4,269,780**	**4,495,173**	**4,848,980**	**7.87%**
OTHER SOURCES					
402-0000-389.90-01	RETAINED EARNINGS	-	866,509	-	(100.00%)
* RETAINED EARNINGS		-	866,509	-	(100.00%)
***** TOTAL OTHER SOURCES**		**-**	**866,509**	**-**	**(100.00%)**
TOTAL SOLID WASTE FUND		**$4,269,780**	**$5,361,682**	**$4,848,980**	**(9.56%)**

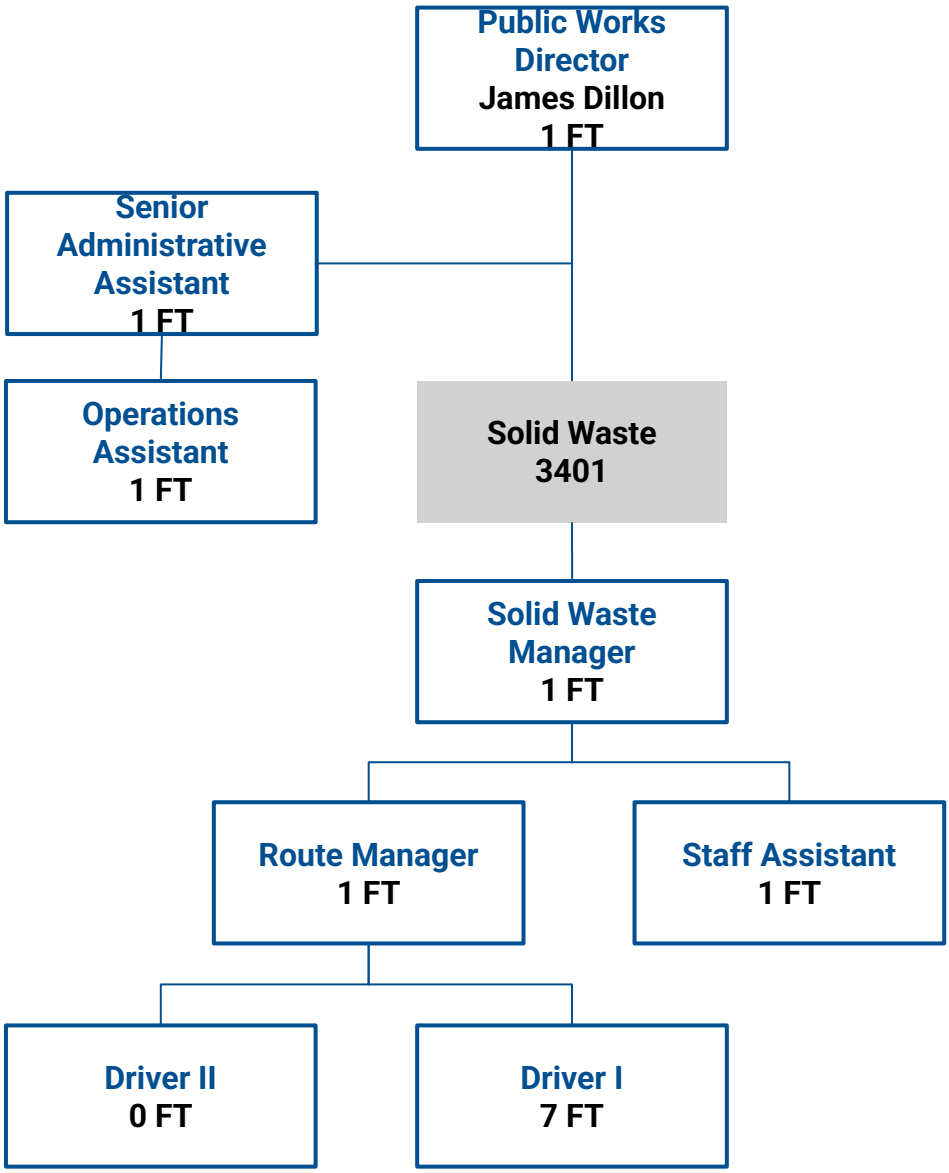
FUND	**402**
DEPT	**00**
DIVISION	**00**

SOLID WASTE REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
402-0000-343.40-01	SANITATION COLLECTION FEE	ESTIMATED SOLID WASTE COLLECTION FEES	4,848,980	4,848,980
402-0000-361.10-02	SBA INTEREST	NO AMOUNT BUDGETED	-	-
402-0000-369.10-01	MISCELLANEOUS	NO AMOUNT BUDGETED	-	-

Solid Waste

Division 34*



*Solid Waste is a Division of the Public Works Department

Position Summary

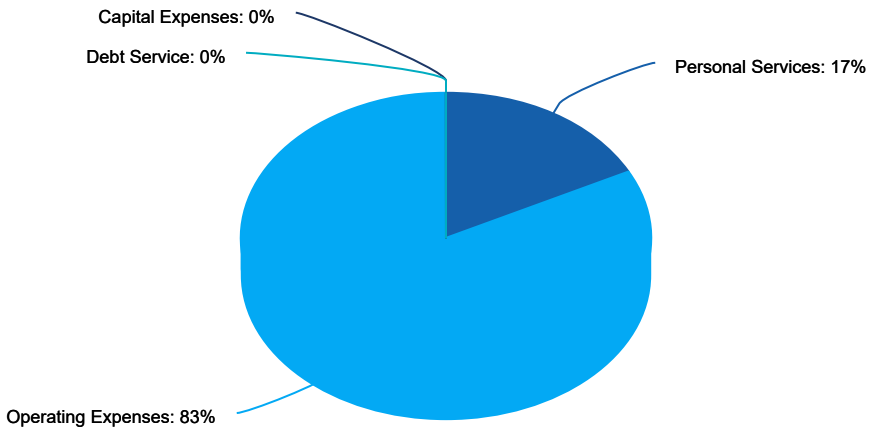
Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
Full Time:				
Driver I	26004	5	5	7
Driver II	26003	1	1	0
Manager/Supervisor	26001	1	1	1
Solid Waste Route Mgr.	26002	1	1	1
No. of Full Time		8	8	9
Total No. of Positions:		**8**	**8**	**9**
Total FTEs:		**8**	**8**	**9**

Notes:
1. The PW Director and Administrative Assistant are 29% allocated to Solid Waste.

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Solid Waste-34				
Personal Services	733,170	772,056	**845,673**	9.54%
Operating Expenses	3,390,244	3,531,818	**4,003,307**	13.35%
Capital Expenses	-	897,754	**-**	(100.00%)
Debt Service	-	160,054	**-**	(100.00%)
Transfers & Others	159,952	-	**-**	-%
Grand Total Solid Waste	**$4,283,366**	**$5,361,682**	**$4,848,980**	**(9.56%)**

2026 APPROPRIATIONS



SOLID WASTE - 3401

DEPARTMENT MISSION

To provide clean, efficient, and reliable service for collection and disposal of municipal, commerical, and residential solid waste from within the city of Tavares while maintaining volunteer recycling programs through educational initiatives.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Solid Waste Management Division is a premier solid waste collection operation consisting of one (1) Manager, 1 Route Manager and six (6) Drivers who are responsible for the collection of residential municipal solid waste (MSW) to all homes twice per week including once per week collection of bulk, yard waste and contracted residential and commercial recycling. Collection of all commercial accounts are contracted with City oversight with each account being collected at least once per week. A FREE Bagged Leaf program is provided annually at no additional cost to the residents of the City of Tavares. Solid Waste provides support, equipment and services to all city events including special events as needed.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Residential Waste Collected (Tons)	7,600	7,985	8,685	8,945
2.	Work Orders	780	800	824	865
3.	Staff Members (including Supervisor)	8	8	8	9
4.	Number of Residential Routes	6	6	6	7
5.	Number of Commercial Accounts Outsourced	240	243	247	250
6.	Annual Bagged Leaf Collection (Tons)	17	28	29	30
7.	Number of Residential Homes Serviced Bi-Weekly	7,653	8,288	8,388	8,554
8.	Yard Waste Collected (Tons)	850	762	725	745
9.	Bulk Waste Collected (Tons)	700	678	600	615
10.	Total Cubic Yards of Debris collected from Hurricane Milton			8,264	

2026 GOALS

Organizational Development

Continue emphasis on safety and efforts to streamline collection system.

Growth and Development

Continue Route and Cart audits until complete.

City Lifestyle

Minimize customer call backs through emphasis on customer service utilizing GPS installed camera's

Innovation and Technology

Implement a Computerized Route Optimization Program utilizing Route Ware's Smart City software to be used in conjunction with already installed GPS camera system to monitor truck telematics.

Organizational Performance

Productivity spreadsheet tracks driver performance through measuring MSW collected per house, MSW collected per hour, total MSW per route, and MSW collected first day of pick up vs. second.

2026 OBJECTIVES

1. Remain in compliance with all applicable Solid Waste Department of Environmental Protection (DEP) and Department of Health (DOH) rules and regulations.

2. Remain the premier Solid Waste provider for the City of Tavares.
3. Operate within the budgetary guidelines.
4. Ensure all productivity standards are maintained by division personnel.
5. Continue to obtain Certified Public Manager Certification (CPM).
6. Assist Route Supervisor in obtaining Certified Route Supervisor Certification (CPS).
7. Continue to Increase promotion of annual Free Bagged Leaf program for residents.
8. Add (1) new route and Solid Waste Driver to manage growth and stay in D.O.T. compliance.
9. Become a paperless operation.
10. Implement Route Ware program, detailing turn by turn directions for all Solid Waste routes. to work in conjunction with our GPS telematic systems.
11. Start the process of getting APWA Accedication.
12. Implement a rate study of the solid waste utility.
13. Finalize Driver's Training Manual.

2025 ACCOMPLISHMENTS

1. Remained in compliance with all applicable Department of Environmental Protection (DEP) and Department of Health (DOH) rules and regulations.
2. Maintained a daily safety check of all Solid Waste vehicles and equipment to ensure efficient operations and limit any avoidable interruption of service.
3. Budgetary guidelines were met.
4. Successfully managed the cleanup efforts and Disaster Debris Management Site for Hurricane Helene and Milton.
5. Started to develope a drivers training manual.
6. Working with Solid Waste Route Manager to obtain Route Manager certification.
7. Beta Tested and installed the "samsara" GPS camera system in all the solid waste fleet to monitor all truck telematics.
8. Moved into new Public Works Facility.

FUND 402
DEPT 34
DIVISION 01

SOLID WASTE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
402-3401-534.12-10	REGULAR SALARIES	460,483	484,214	504,402	4.17%
402-3401-534.14-10	OVERTIME	9,583	15,000	15,000	-%
402-3401-534.21-10	FICA / MED TAXES	32,431	35,602	36,865	3.55%
402-3401-534.22-20	FL STATE RETIREMENT	67,930	75,848	79,713	5.10%
402-3401-534.22-90	FRS PENS ADJUST	(14,867)	-	-	-%
402-3401-534.23-10	HEALTH INSURANCE	84,736	88,040	90,165	2.41%
402-3401-534.23-15	DENTAL INSURANCE	4,166	4,155	4,257	2.45%
402-3401-534.23-20	LIFE INSURANCE	2,549	2,825	2,943	4.18%
402-3401-534.23-21	SHORT-TERM DISABILITY	1,895	2,089	2,154	3.11%
402-3401-534.23-30	DEPENDENT HEALTH INSURANC	41,799	38,517	78,606	104.08%
402-3401-534.23-35	DEPENDENT DENTAL INSURANC	2,377	2,224	5,536	148.92%
402-3401-534.23-40	LONG TERM DISABILITY	1,169	1,300	1,349	3.77%
402-3401-534.23-45	VISION INSURANCE	85	275	729	165.09%
402-3401-534.23-90	OPEB	4,494	-	-	-%
402-3401-534.24-10	WORKERS' COMPENSATION	34,340	21,967	23,954	9.05%
* SALARIES AND BENEFITS		733,170	772,056	845,673	9.54%
OPERATING EXPENDITURES					
402-3401-534.32-10	AUDIT SERVICES	2,501	6,050	6,050	-%
402-3401-534.34-10	CONTRACTUAL SERVICES	9,601	28,556	21,804	(23.64%)
402-3401-534.40-10	TRAVEL & PER DIEM	3,869	10,120	11,520	13.83%
402-3401-534.41-10	TELEPHONE	4,573	7,898	6,498	(17.73%)
402-3401-534.41-20	OTHER COMMUNICATION	13,348	10,634	13,772	29.51%
402-3401-534.41-30	POSTAGE	25	1,000	1,000	-%
402-3401-534.43-10	ELECTRIC, WATER, GAS	-	452	-	(100.00%)
402-3401-534.43-20	LANDFILL COSTS	273,791	301,837	316,782	4.95%
402-3401-534.43-30	WASTE MANAGEMENT	1,423,007	1,392,589	1,587,238	13.98%
402-3401-534.44-10	RENTALS & LEASES	-	2,152	10,000	364.68%
402-3401-534.45-10	LIABILITY	97,165	83,504	91,019	9.00%
402-3401-534.46-15	EQUIPMENT	1,105	3,000	3,000	-%
402-3401-534.46-30	VEHICLE	91,229	110,662	94,000	(15.06%)
402-3401-534.47-10	PRINTING & BINDING	475	2,000	2,000	-%
402-3401-534.48-10	CITY APPRECIATION	-	2,000	2,000	-%
402-3401-534.49-10	ADVERTISING	-	1,000	-	(100.00%)
402-3401-534.51-10	OFFICE SUPPLIES	1,259	600	600	-%
402-3401-534.52-10	OPERATING SUPPLIES	10,825	12,495	12,460	(0.28%)
402-3401-534.52-11	DURABLE GOODS	2,956	6,226	1,500	(75.91%)
402-3401-534.52-15	FUEL COSTS	117,454	147,946	147,946	-%
402-3401-534.52-25	UNIFORMS	10,206	12,771	12,771	-%
402-3401-534.52-29	CARTS	40,964	40,000	40,000	-%
402-3401-534.52-38	TIRES	28,489	32,187	35,000	8.74%
402-3401-534.54-10	BKS, PUB, SUB, MEM, LIB	574	1,739	1,714	(1.44%)
402-3401-534.59-10	DEPRECIATION EXPENSE	80,231	-	-	-%
402-3401-534.59-13	BAD DEBT	13,981	-	-	-%
402-3401-534.59-15	TRANSFER TO G/F	270,940	336,000	269,710	(19.73%)
402-3401-534.59-20	REIMBURSEMENT TO G/F	891,676	978,400	1,314,923	34.40%
* OPERATING EXPENDITURES		3,390,244	3,531,818	4,003,307	13.35%

FUND	**402**
DEPT	**34**
DIVISION	**01**

SOLID WASTE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
CAPITAL EXPENDITURES					
402-3401-534.64-10	EQUIP - REPLACEMENT	-	195,000	-	(100.00%)
402-3401-534.64-11	EQUIP-VEHICLE REPLACEMENT	-	702,437	-	(100.00%)
402-3401-534.64-25	FUTURE PROJECTS	270,950	317	-	(100.00%)
402-3401-534.69-98	ASSET RECLASS-CIP	(270,950)	-	-	-%
* CAPITAL EXPENDITURES		-	897,754	-	(100.00%)
DEBT SERVICE					
402-3401-534.71-05	OTHER	-	87,000	-	(100.00%)
402-3401-534.72-05	OTHER	-	73,054	-	(100.00%)
* DEBT SERVICE		-	160,054	-	(100.00%)
TRANSFERS AND OTHERS					
402-3401-534.91-09	TRAN TO INFRA SALES TAX	159,952	-	-	-%
* TRANSFERS AND OTHERS		159,952	-	-	-%
TOTAL SOLID WASTE		**4,283,366**	**5,361,682**	**4,848,980**	**(9.56%)**

FUND 402
DEPT 34
DIVISION 01

SOLID WASTE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
402-3401-534.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	504,402	504,402
402-3401-534.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	15,000	15,000
402-3401-534.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	36,865	36,865
402-3401-534.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	79,713	79,713
402-3401-534.22-90	FRS PENS ADJUST	NO AMOUNT BUDGETED	-	-
402-3401-534.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	90,165	90,165
402-3401-534.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	4,257	4,257
402-3401-534.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,943	2,943
402-3401-534.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,154	2,154
402-3401-534.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	78,606	78,606
402-3401-534.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	5,536	5,536
402-3401-534.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,349	1,349
402-3401-534.23-45	VISION INSURANCE	VISION INSURANCE	729	729
402-3401-534.23-90	OPEB	NO AMOUNT BUDGETED	-	-
402-3401-534.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	23,954	23,954
402-3401-534.32-10	AUDIT SERVICES	AUDIT SERVICES	4,725	6,050
		ANNUAL FINANCIAL REPORT PREPARATION	1,325	-
402-3401-534.34-10	CONTRACTUAL SERVICES	SERVICE CONTRACT FOR PROVIDER TO RESPOND AND MITIGATE HAZARDOUS SPILL CLEAN-UPS (I.E. HYDRAULIC FLUID SPILL ONTO ROADWAY)	2,000	21,804
		SERVICE CONTRACT FOR WEX	1,000	-
		SERVICE CONTRACT FOR TREE TRIMMING CAUSING DAMAGE TO SOLID WASTE FLEET	3,000	-
		SERVICE CONTRACT FOR NOVO SHARENET	11,804	-
		SERVICE CONTRACT FOR HOTSY TO PERFORM BI-ANNUAL PREVENTATIVE MAINTENANCE ON HOT WATER PRESSURE CLEANER AT CITY CAR WASH.	1,000	-

FUND	**402**
DEPT	**34**
DIVISION	**01**

SOLID WASTE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		SERVICE CONTRACT FOR A/C REF. EVACUATION	3,000	-
402-3401-534.40-10	TRAVEL & PER DIEM	TRAVEL AND PER DIEM WHICH MAY INCLUDE TRAVEL EXPENDITURES-SEMINARS, TRAINING, CONVENTION WASTE EXPO CONERENCE FOR SOLID WASTE MGR. AND PUBLIC WORKS DIRECTOR @ $975 EA.	1,950	11,520
		WASTE EXPO CONFERENCE TRAVEL EXPENSES (1800 EA.)	3,600	-
		TRAVEL AND PER DIEM WHICH MAY INCLUDE TRAVEL EXPENDITURES-SEMINARS, TRAINING, CONVENTION PW DIRECTOR AND PW ADMIN ASSIST-SEMINARS, TRAINING CONVENTIONS-25% COST SHARE OF $4000.00 WITH FACILITIES MANAGEMENT	1,000	-
		TRAINING FOR FLEET STAFF	2,000	-
		CERTIFIED PUBLIC SUPERVISOR (CPS) CERTIFICATION	2,970	-
402-3401-534.41-10	TELEPHONE	CELL PHONE SERVICES	6,498	6,498
402-3401-534.41-20	OTHER COMMUNICATION	SAM-SARAH CONTRACT	8,942	13,772
		VERIZON CELLULAR SERVICE FOR TABLETS	4,230	-
		AT&T WIFI SERVICES	600	-
402-3401-534.41-30	POSTAGE	POSTAGE FOR CITY INFORMATION MAIL-OUTS	1,000	1,000
402-3401-534.43-10	ELECTRIC, WATER, GAS	NO AMOUNT BUDGETED	-	-
402-3401-534.43-20	LANDFILL COSTS	RE-WORLD AND L.C.B.C.C. LANDFILL COSTS ARE BEING BASED OFF OUR CURRENT TREND AND A 3.5% CPI INCREASE (CONTRACTURALLY) FROM RE_WORLD, AN UNEXPECTED 1% PRICE INCREASE FROM LAKE COUNTY LAST YEAR, STORM RELATED COSTS AND 1% INCREASE IN TONNAGE FOR GROWTH.	316,782	316,782
402-3401-534.43-30	WASTE MANAGEMENT	WASTE MANAGEMENT CONTRACT	1,587,238	1,587,238
402-3401-534.44-10	RENTALS & LEASES	INCREASE OF $5000 BRINGS THE BUDGET UP TO ACTUAL COST TO RENT AN ASL GARBAGE TRUCK FOR 1 MONTH WHICH IS MINIMUM RENTAL TERM.	10,000	10,000
402-3401-534.45-10	LIABILITY	LIABILITY INSURANCE	91,019	91,019
402-3401-534.46-15	EQUIPMENT	MINOR REPAIRS TO CITY CAR WASH.	3,000	3,000
402-3401-534.46-30	VEHICLE	ROUTINE REPAIR AND MAINTENANCE ON ALL SOLID WASTE FLEET IS PROJECTED AT:	70,000	94,000
		YEARLY REPLACEMENT OF PINS AND BUSHINGS ON UNITS 624 AND 632 @ A COST OF $6000 EA.	12,000	-
		FLOOR WORK IN UNITS 625 AND 632 AT A COST OF $6000 EA.	12,000	-

FUND 402
DEPT 34
DIVISION 01

SOLID WASTE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
402-3401-534.47-10	PRINTING & BINDING	PRINTING BUSINESS CARDS, FLYERS TO NOTIFY RESIDENT AND BUSINESS'S AS NEEDED, EXCESS CHARGE TICKETS, RED TAG NOTIFICATIONS, SOLID WASTE PAMPLETS	2,000	2,000
402-3401-534.48-10	CITY APPRECIATION	ARBOR DAY CELEBRATION	1,000	2,000
		AMERICA IN BLOOM	1,000	-
402-3401-534.49-10	ADVERTISING	NO AMOUNT BUDGETED	-	-
402-3401-534.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES (INK PENS, PAPERCLIPS, FILE FOLDERS, ECT.), SOLID WASTE MGR. PW ADMIN.	600	600
402-3401-534.52-10	OPERATING SUPPLIES	SAFETY SUPPLIES, PPE (INCLUDES EYEWEAR, HEARING PROTECTION)	1,000	12,460
		TRUCK BATTERY'S, FLASHLIGHTS, NUTS, BOLTS,ECT.	2,000	-
		SOAP FOR CITY CAR WASH	2,000	-
		PAPER - COPIER/PRINTER	500	-
		MURATIC ACID FOR CITY CARWASH	10	-
		HAND TOOLS - SHOVELS, RAKES, BROOMS	500	-
		GLOVES FOR SOLID WASTE STAFF	1,800	-
		FIRST AID SUPPLIES	1,500	-
		ENVIRONMENTAL FRIENDLY DEGREASER SOAP FOR CLEANING UP MINOR HYDRAULIC SPILLS	1,000	-
		CLORINE FOR CITY CARWASH	150	-
		CHARGES NOT PART OF UNIFORM RENTAL SERVICE.	1,000	-
		ANNUEL FIRE EXTINGUISHER PROGRAM	1,000	-
402-3401-534.52-11	DURABLE GOODS	PURCHASE SHELVES	1,000	1,500
		STIHL POWER UNIT	500	-
402-3401-534.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	147,946	147,946
402-3401-534.52-25	UNIFORMS	WORK BOOTS - MGR. AND 8 EMPLOYEE'S @ $250 EA.	2,250	12,771
		WEEKLY UNIFORM RENTAL FOR SOLID WASTE STAFF	6,661	-
		HATS FOR SOLID WASTE STAFF WITH CITY LOGO @ $20 EA.	960	-
		CLASS III RAINSUITS FOR ALL SOLID WASTE STAFF @ $100 EA.	900	-
		CLASS III HIGH VISIBILITY REFLECTIVE SAFETY VESTS AND APPARRELL AS NEEDED.	500	-
		CITY SWEATSHIRTS FOR SOLID WASTE STAFF @35 EA.	350	-
		CITY SHIRTS WITH NAME AND LOGO FOR MANAGER, STAFF ASSISTANT AND RT. MANAGER @ $50 EA.	750	-
		CITY SHIRT FOR SOLID WASTE DRIVERS WITH NAME AND LOGO @ $50 EA.	400	-
402-3401-534.52-29	CARTS	NEW GARBAGE CARTS @ $80 EA. REPLACEMENT LIDS HINGE PINS AND WHEELS, AXELS & FREIGHT	40,000	40,000

FUND	**402**
DEPT	**34**
DIVISION	**01**

SOLID WASTE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
402-3401-534.52-38	TIRES	VIRGIN TIRE COSTS FOR SOLID WASTE FLEET: 11R22.5 TIRES @ $366.00 EA., 315R22.5 @ $500.00 EA	35,000	35,000
402-3401-534.54-10	BKS, PUB, SUB, MEM, LIB	ANNUEL SOLID WASTE ORGANIZATIONAL MEMBERSHIPS:		
		SWANA (SOLID WASTE ASSOCIATION OF NORTH AMERICA)	450	1,714
		RECYCLE FLORIDA TODAY	250	-
		PW DIRECTOR & ADMIN. ASSISTANT 25% COST SHARE WITH FACILITIES MANAGEMENT: FLORIDA GENERAL CONTRACTOR FWPCOA-FL WATER & POLLUTION CONTROL OPS ASSOCIATION, ICC- INTERNATIONAL CODE COUNCIL	239	-
		NSWMA (NATIONAL SOLID WASTE MANAGEMENT ASSOC.)	600	-
		APWA (AMERICAN PUBLIC WORKS ASSOCIATION)	175	-
402-3401-534.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
402-3401-534.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
402-3401-534.59-15	TRANSFER TO G/F	TRANSFER TO GENERAL FUND	269,710	269,710
402-3401-534.59-20	REIMBURSEMENT TO G/F	REIMBURSEMENT TO GENERAL FUND	1,314,923	1,314,923
402-3401-534.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
402-3401-534.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
402-3401-534.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
402-3401-534.69-98	ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-
402-3401-534.71-05	OTHER	NO AMOUNT BUDGETED	-	-
402-3401-534.72-05	OTHER	NO AMOUNT BUDGETED	-	-
402-3401-534.91-09	TRAN TO INFRA SALES TAX	NO AMOUNT BUDGETED	-	-

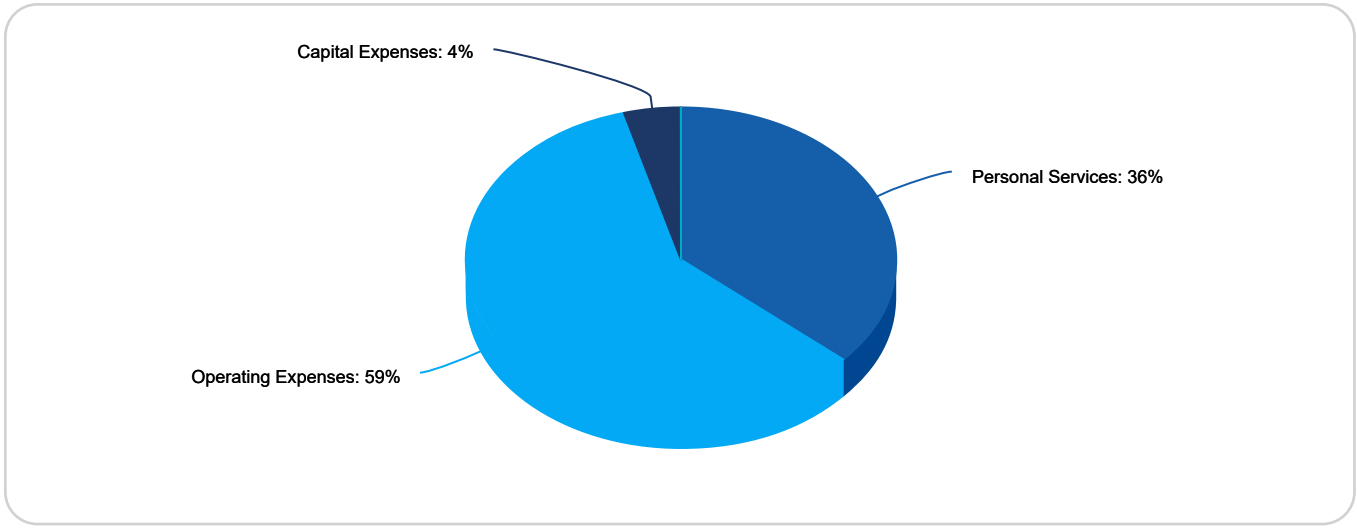
Stormwater

Stormwater

Fund 403

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Stormwater-3801				
Personal Services	368,506	392,691	**411,982**	4.91%
Operating Expenses	1,177,737	1,056,233	**1,122,066**	6.23%
Capital Expenses	-	261,543	**77,782**	(70.26%)
Total Stormwater	1,546,243	1,710,467	**1,611,830**	(5.77%)
Stormwater-3802				
Operating Expenses	3,502	-	**-**	-%
Total Stormwater	3,502	-	**-**	-%
Right-of-Way-3803				
Personal Services	424,888	446,444	**473,436**	6.05%
Operating Expenses	279,195	254,621	**321,752**	26.37%
Capital Expenses	-	86,975	**26,020**	(70.08%)
Total Right-of-Way	704,083	788,040	**821,208**	4.21%
Grand Total Stormwater	**$2,253,828**	**$2,498,507**	**$2,433,038**	**(2.62%)**
Category Summary				
Personal Services	793,394	839,135	**885,418**	5.52%
Operating Expenses	1,460,434	1,310,854	**1,443,818**	10.14%
Capital Expenses	-	348,518	**103,802**	(70.22%)
Grand Total Stormwater	**$2,253,828**	**$2,498,507**	**$2,433,038**	**(2.62%)**

2026 APPROPRIATIONS



FUND 403
DEPT 00
DIVISION 00

STORMWATER REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
CHARGES FOR SERVICES					
403-0000-343.90-01	STORMWATER CHARGES	1,770,251	1,823,079	1,896,002	4.00%
****TOTAL CHARGES FOR SERVICES**		**1,770,251**	**1,823,079**	**1,896,002**	**4.00%**
INTEREST & OTHER INCOME					
403-0000-361.10-02	SBA INTEREST	582	-	-	-%
403-0000-369.10-02	INSUR REIMBURSEMENTS	14,035	-	-	-%
****TOTAL INTEREST & OTHER INCOME**		**14,617**	**-**	**-**	**-%**
OTHER SOURCES					
403-0000-382.01-01	FROM GENERAL	481,565	476,509	550,540	15.54%
403-0000-389.90-00	APPROPRIATED RESERVES	-	198,919	(13,504)	(106.79%)
*APPROPRIATED RESERVES		481,565	675,428	537,036	(20.49%)
****TOTAL OTHER SOURCES**		**481,565**	**675,428**	**537,036**	**(20.49%)**
TOTAL STORMWATER MANAGEMENT		**2,266,433**	**2,498,507**	**2,433,038**	**(2.62%)**

FUND	**403**
DEPT	**00**
DIVISION	**00**

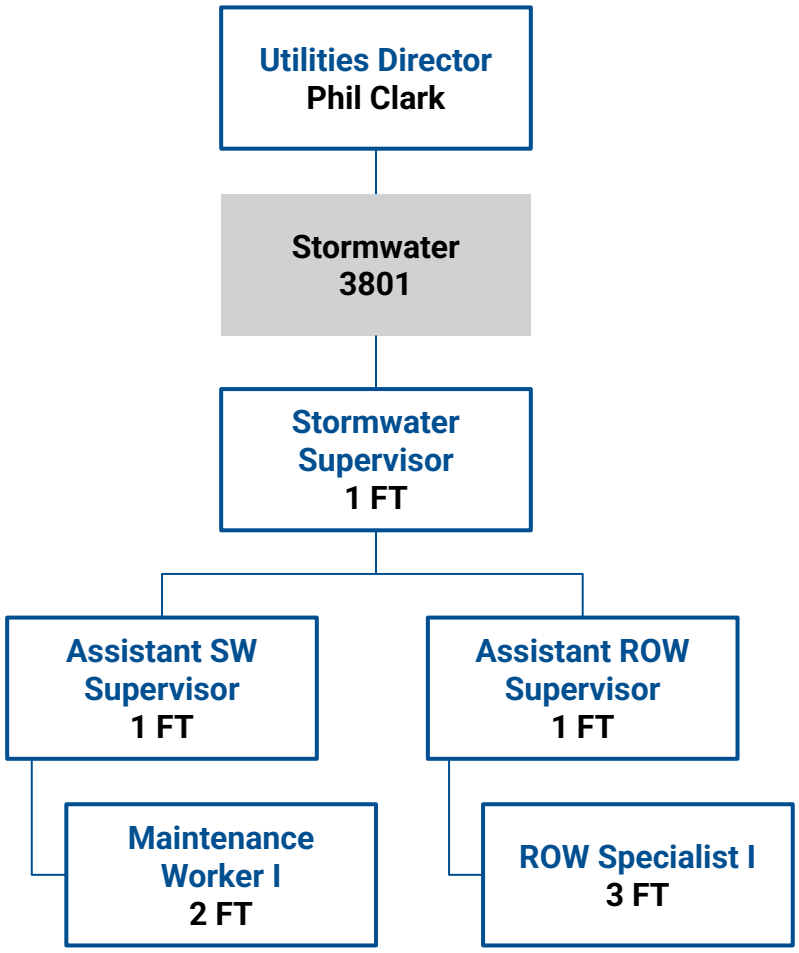
STORMWATER REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
403-0000-343.90-01	STORMWATER CHARGES	ESTIMATED STORMWATER REVENUES	1,896,002	1,896,002
403-0000-361.10-02	SBA INTEREST	NO AMOUNT BUDGETED	-	-
403-0000-369.10-02	INSUR REIMBURSEMENTS	NO AMOUNT BUDGETED	-	-
403-0000-382.01-01	FROM GENERAL	REIMBURSEMENT FROM GENERAL FUND FOR RIGHT-OF-WAY SERVICES	550,540	550,540
403-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(13,504)	(13,504)

Stormwater

Stormwater

Department 38

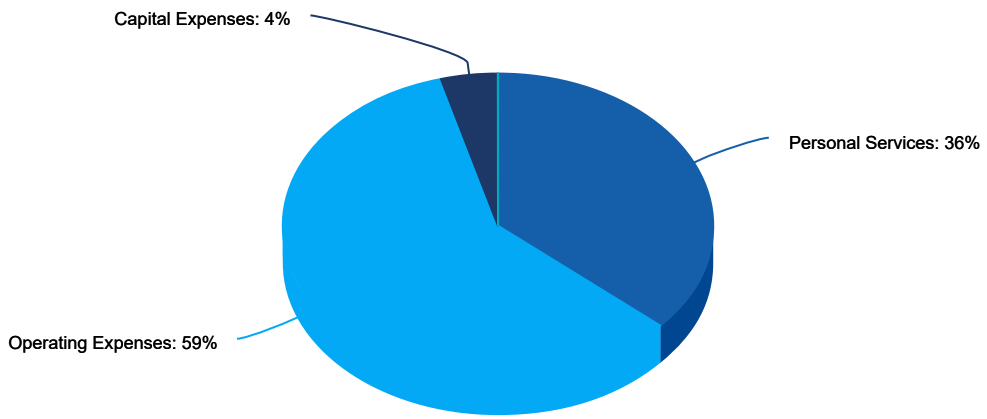


Position Summary				
Authorized Positions	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**
Full Time:				
Assistant ROW Supervisor	72009	1	1	1
Assistant SW Supervisor	27002	1	1	1
Maintenance Worker I	27003	2	2	2
Right-of-Way Specialist I	72010	4	4	4
Stormwater Supervisor	27001	1	1	1
No. of Full Time		9	9	9
Total No. of Positions:		**9**	**9**	**9**
Total FTEs:		**9**	**9**	**9**

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Stormwater-38				
Personal Services	793,394	839,135	**885,418**	5.52%
Operating Expenses	1,460,434	1,310,854	**1,443,818**	10.14%
Capital Expenses	-	348,518	**103,802**	(70.22%)
Grand Total Stormwater	**$2,253,828**	**$2,498,507**	**$2,433,038**	**(2.62%)**

2026 APPROPRIATIONS



STORMWATER - 3801

DEPARTMENT MISSION

It is the mission of the Stormwater Department to be committed to the customers of the City (hospitals, governmental agencies, businesses and residents) to provide the quality management of stormwater initiatives through "best" practices of preventative maintenance by providing a safe, dependable, and financially efficient quality customer service standards; to minimize the amount of localized flooding and to provide safe passage through our City roadways. Staff is totally focused on ensuring the criteria and parameters of all regulatory agencies are met.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Stormwater Department provides maintenance of all City streets and alleys for water quality initiatives, as well as maintaining and complying with the NPDES Permit, maintenance and construction of drainage facilities throughout the City. Drainage facilities, which are man-made structures designed to collect, divert, or discharge stormwater (ditches, culverts, and retention ponds), are also maintained on a daily basis through mowing and/or cleaning.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Work Orders Performed	150	200	220	150
2.	Miles of City Streets Cleaned	74	74	74	74
3.	Miles of Stormwater Lines Maintained	25	20	15	20
4.	Miles of New Stormwater Lines Installed	1	0	0	0
5.	No. of Stormwater Ponds/Ditches Maintained	24	24	24	24

2026 GOALS

Organizational Development
Improve knowledge, skills and abilities of personnel to enhance the service provided to residents.

Growth and Development
Identify funding opportunities for improved facilities and increased technical equipment to better serve the public.

City Lifestyle
Maintain a water system that promotes the health, safety and welfare of our residents and environment.

Innovation and Technology
Utilize technology as a driver to foster efficiency in service delivery and to maintain maintenance schedules of

Organizational Performance
Foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted as instruments of successful operations.

2026 OBJECTIVES

1. Finish Eagle Pond project.
2. Start the St. Clair Abrams project.

2025 ACCOMPLISHMENTS

1. Several stormwater pipes were lined throughout the City.
2. Started Eagle Pond project.

FUND	**403**
DEPT	**38**
DIVISION	**01**

STORMWATER EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
403-3801-538.12-10	REGULAR SALARIES	259,839	261,907	274,427	4.78%
403-3801-538.14-10	OVERTIME	520	2,000	2,000	-%
403-3801-538.21-10	FICA / MED TAXES	16,917	18,762	19,705	5.03%
403-3801-538.22-20	FL STATE RETIREMENT	34,930	39,390	42,367	7.56%
403-3801-538.22-90	FRS PENS ADJUST	(14,252)	-	-	-%
403-3801-538.23-10	HEALTH INSURANCE	37,636	38,923	40,486	4.02%
403-3801-538.23-15	DENTAL INSURANCE	1,842	1,837	1,911	4.03%
403-3801-538.23-20	LIFE INSURANCE	1,319	1,458	1,527	4.73%
403-3801-538.23-21	SHORT-TERM DISABILITY	980	1,072	1,099	2.52%
403-3801-538.23-30	DEPENDENT HEALTH INSURANC	17,415	18,111	18,514	2.23%
403-3801-538.23-35	DEPENDENT DENTAL INSURANC	2,326	2,356	3,017	28.06%
403-3801-538.23-40	LONG TERM DISABILITY	605	668	699	4.64%
403-3801-538.23-45	VISION INSURANCE	36	271	271	-%
403-3801-538.23-90	OPEB	(687)	-	-	-%
403-3801-538.24-10	WORKERS' COMPENSATION	9,080	5,936	5,959	0.39%
* SALARIES AND BENEFITS		368,506	392,691	411,982	4.91%
OPERATING EXPENDITURES					
403-3801-538.31-15	ENGINEERING	1,196	18,125	20,000	10.34%
403-3801-538.31-60	PERMIT & COMPLIANCE FEES	-	3,160	3,160	-%
403-3801-538.32-10	AUDIT SERVICES	2,401	5,825	5,825	-%
403-3801-538.34-10	CONTRACTUAL SERVICES	135,811	166,900	144,320	(13.53%)
403-3801-538.40-10	TRAVEL & PER DIEM	4,317	4,500	4,000	(11.11%)
403-3801-538.41-10	TELEPHONE	3,083	4,800	1,656	(65.50%)
403-3801-538.41-30	POSTAGE	-	400	400	-%
403-3801-538.43-20	LANDFILL COSTS	6,878	12,263	12,000	(2.14%)
403-3801-538.44-10	RENTALS & LEASES	-	700	2,500	257.14%
403-3801-538.45-10	LIABILITY	15,180	13,046	14,220	9.00%
403-3801-538.46-15	EQUIPMENT	418	4,500	3,500	(22.22%)
403-3801-538.46-17	INSURANCE RECOVERY	10,968	-	-	-%
403-3801-538.46-30	VEHICLE	23,727	25,000	25,000	-%
403-3801-538.46-41	STORM DRAIN REPAIR	1,008	4,500	4,500	-%
403-3801-538.47-10	PRINTING & BINDING	300	150	400	166.67%
403-3801-538.49-10	ADVERTISING	-	1,000	-	(100.00%)
403-3801-538.51-10	OFFICE SUPPLIES	406	1,200	1,500	25.00%
403-3801-538.52-10	OPERATING SUPPLIES	6,780	10,000	9,000	(10.00%)
403-3801-538.52-11	DURABLE GOODS	742	1,800	-	(100.00%)
403-3801-538.52-15	FUEL COSTS	28,535	31,184	31,184	-%
403-3801-538.52-25	UNIFORMS	3,574	4,040	3,340	(17.33%)
403-3801-538.53-20	ROAD MATERIALS & SUPPLIES	450	2,500	2,500	-%
403-3801-538.54-10	BKS, PUB, SUB, MEM, LIB	1,548	2,000	2,000	-%
403-3801-538.59-10	DEPRECIATION EXPENSE	237,233	-	-	-%
403-3801-538.59-13	BAD DEBT	6,061	-	-	-%
403-3801-538.59-15	TRANSFER TO G/F	133,721	142,513	145,846	2.34%
403-3801-538.59-20	REIMBURSEMENT TO G/F	306,269	348,998	438,086	25.53%
403-3801-538.59-70	TRANSFER TO SRF LOAN DEBT	247,131	247,129	247,129	-%
* OPERATING EXPENDITURES		1,177,737	1,056,233	1,122,066	6.23%

FUND	**403**
DEPT	**38**
DIVISION	**01**

STORMWATER EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
CAPITAL EXPENDITURES					
403-3801-538.64-10	EQUIP - REPLACEMENT	-	12,356	-	(100.00%)
403-3801-538.64-11	EQUIP-VEHICLE REPLACEMENT	51,419	-	-	-%
403-3801-538.64-25	FUTURE PROJECTS	92,374	111,297	77,782	(30.11%)
403-3801-538.64-50	CAPITAL GRANT MATCH	-	137,890	-	(100.00%)
403-3801-538.69-99	ASSET RECLASSIFICATION	(143,793)	-	-	-%
* CAPITAL EXPENDITURES		-	261,543	77,782	(70.26%)
TOTAL STORMWATER		**1,546,243**	**1,710,467**	**1,611,830**	**(5.77%)**

FUND 403
DEPT 38
DIVISION 01

STORMWATER EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
403-3801-538.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	274,427	274,427
403-3801-538.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	2,000	2,000
403-3801-538.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	19,705	19,705
403-3801-538.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	42,367	42,367
403-3801-538.22-90	FRS PENS ADJUST	NO AMOUNT BUDGETED	-	-
403-3801-538.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	40,486	40,486
403-3801-538.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,911	1,911
403-3801-538.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,527	1,527
403-3801-538.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,099	1,099
403-3801-538.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	18,514	18,514
403-3801-538.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	3,017	3,017
403-3801-538.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	699	699
403-3801-538.23-45	VISION INSURANCE	VISION INSURANCE	271	271
403-3801-538.23-90	OPEB	NO AMOUNT BUDGETED	-	-
403-3801-538.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	5,959	5,959
403-3801-538.31-15	ENGINEERING	GENERAL ENGINEERING RELATED TO STORMWATER PROJECTS	20,000	20,000
403-3801-538.31-60	PERMIT & COMPLIANCE FEES	NPDES PERMIT RENEWAL FEES - REGULATORY REQ'D	3,160	3,160
403-3801-538.32-10	AUDIT SERVICES	AUDIT SERVICES	4,575	5,825
		ANNUAL FINANCIAL REPORT PREPARATION	1,250	-
403-3801-538.34-10	CONTRACTUAL SERVICES	CITY WORKS - WORK ORDER SYSTEM	5,936	144,320
		QUARTERLY MAINT OF CHRIS DANIELS FOUNTAIN	3,128	-
		LAWN MAINT: WOOTEN PARK (EAST & WEST)	69,366	-
		LAWN MAINT: FIRE DEPT ROW	6,534	-
		LAWN MAINT: ECO PARK	9,900	-
		GSA MASS NOTIFICATION SYSTEM	2,320	-

FUND 403
DEPT 38
DIVISION 01

STORMWATER EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		ESRI - LICENSES, SOFTWARE, MAINTENANCE	7,325	-
		AQUATIC SYSTEM: LAKE DORA SHORELINE	2,460	-
		AQUATIC SYSTEM: CHRIS DANIELS POND	3,301	-
		AQUATIC SYSTEM: BUZZARD BEACH SHORELINE	2,100	-
		AQUATIC SYSTEM SPRAYING OF ECO PARK	3,600	-
		ANNUAL MAINT OF BEE MATS: ECO PARK	28,350	-
403-3801-538.40-10	TRAVEL & PER DIEM	TRAINING, TRAVEL EXPENSES FOR CERTIFIED STORMWATER OPERATORS TO MAINTAIN CEUS	4,000	4,000
403-3801-538.41-10	TELEPHONE	MONTHLY CELL PHONE	1,656	1,656
403-3801-538.41-30	POSTAGE	POSTAGE	400	400
403-3801-538.43-20	LANDFILL COSTS	DEP REQUIRED DISPOSAL AT LANDFILL	12,000	12,000
403-3801-538.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT AS NEEDED	2,500	2,500
403-3801-538.45-10	LIABILITY	LIABILITY INSURANCE	14,220	14,220
403-3801-538.46-15	EQUIPMENT	REPAIR & MAINT OF EQUIPMENT	3,500	3,500
403-3801-538.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
403-3801-538.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIR TO VEHICLES	25,000	25,000
403-3801-538.46-41	STORM DRAIN REPAIR	MATERIALS TOREPAIR STORM DRAINS & LINES	4,500	4,500
403-3801-538.47-10	PRINTING & BINDING	BUSINESS CARDS, PUBLIC OUTREACH, ETC	400	400
403-3801-538.49-10	ADVERTISING	NO AMOUNT BUDGETED	-	-
403-3801-538.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,500	1,500
403-3801-538.52-10	OPERATING SUPPLIES	MISC OPERATING SUPPLIES WHICH INCLUDE: REPLACE CELL PHONES & ACCESSORIES, CARTRIDGES, COPY PAPER, HAND SOAP, HAND TOOLS, LUMBER FOR FORMING CONCRETE NAILS, SCREWS, CONCRETE DRAIN TO LAKE MARKERS, ETC	8,000	9,000
		ABSORBANT PILLOWW FOR BAFFLE BOXES	1,000	-
403-3801-538.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
403-3801-538.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	31,184	31,184
403-3801-538.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS - 4 EMPLOYEES	2,060	3,340
		POLO SHIRTS - STORMWATER MANAGER	280	-
		HOODIES / TEES FOR STAFF	200	-

FUND 403
DEPT 38
DIVISION 01

STORMWATER EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		BOOT ALLOWANCE - 4 EMPLOYEES	800	-
403-3801-538.53-20	ROAD MATERIALS & SUPPLIES	TOOLS, MILLINGS, CONCRETE & ASPHALT FOR REPAIRS	2,500	2,500
403-3801-538.54-10	BKS, PUB, SUB, MEM, LIB	TRAINING MANUAL, BOOKS, SUBSCRIPTIONS, ETC	2,000	2,000
403-3801-538.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
403-3801-538.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
403-3801-538.59-15	TRANSFER TO G/F	TRANSFER TO GENERAL FUND	145,846	145,846
403-3801-538.59-20	REIMBURSEMENT TO G/F	REIMBURSEMENT TO GENERAL FUND	438,086	438,086
403-3801-538.59-70	TRANSFER TO SRF LOAN DEBT	TRANSFER TO SRF LOAN DEBT FUND	247,129	247,129
403-3801-538.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
403-3801-538.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
403-3801-538.64-25	FUTURE PROJECTS	STORMLINE REPAIRS, LINING ETC THROUGHOUT CITY	77,782	77,782
403-3801-538.64-50	CAPITAL GRANT MATCH	NO AMOUNT BUDGETED	-	-
403-3801-538.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-

RIGHT-OF-WAY - 3803

DEPARTMENT MISSION

It is the department mission to provide the citizens and visitors of Tavares with attractive and well-maintained rights-of-way, medians, and sidewalks while promoting safe routes in these areas through the utilization of best management practices in erosion prevention, vegetation management, and arbor care with a focus on protecting native plants and trees while embracing Tavares' "Tree City USA" designation.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Right-of-Way Management Department consists of one Supervisor and four staff members. Through best management practices the Division concentrates on preventing vegetation encroachment by mowing, edging, and weed trimming to ensure vision triangles, as well as safe routes are maintained per DOT and DEP guidelines. This Division also sustains over 20 acres of vegetative maintenance for the City's stormwater infrastructure as well as 16 acres of vegetative care for Tavares Wastewater Rapid Infiltration Basins. The Department overall maintains 20,957,317 square feet of extensive vegetative maintenance of America's Seaplane City Rights-of-Way and Stormwater Infrastructure. The Division is committed to providing attractive and safe passage for all residents and visitors who utilize and enjoy these spaces while incorporating sustainable best management practices that advance the maintenance program of the City's safe routes and urban forestry program.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Special Events Supported	35	37	40	40
2.	Acres of Ponds & Swales Mowed	20	20	20	20
3.	Acres of Perc Ponds Areas Mowed and Disked	16	16	16	16
4.	Acres of Water/ Wastewater Plants Mowed	19	19	19	19
5.	Miles of Rights of Way Mowed	15	15	15	15
6.	Number of Medians Maintained	19	19	19	19
7.	Number of Dead or Invasive Trees Removed	90	90	90	100
8.	Number of Trees replaced or Installed	150	100	100	100
9.	Number of Abatement Properties Mowed	15	10	10	10
10.	Canal Space Maintained (feet)	>3,000	>3,000	>3,000	>3,000
11.	Street/Traffic Signs Maintained Clear of Vegetation	2,900	2,950	2,950	3,000

2026 GOALS

Organizational Development

Provide developmental training opportunities for staff increasing their ability to provide key services to the City of Tavares.

Growth and Development

Continue the responsibility of arbor care throughout the city. This will facilitate the management of the tree canopy in a more consistent and healthy manner. Only contract as needed for safety reasons.

City Lifestyle

Foster a progressive quality of life that contributes to the livability of the City and to ensure its health and viability while maintaining City traditions and values.

Citizen and Customer Service Focus

Create an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency.

Innovation and Technology

Utilize technology initiatives and collaborative efforts to develop improved efficiencies and creativity.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness, and ethical standards are promoted as instruments of successful operations.

2026 OBJECTIVES

1. Continue safety practices of the city staff and residents
2. Continue to provide support for special events.
3. Obtain training opportunities for staff.
4. Focus on improving right-of-way maintenance.
5. Continue to provide excellent customer service to our internal and external customers.
6. Continue the eradication of invasive plant materials.
7. Develop tree inventory program.
8. To finish expanding the storage facility at the Slim Haywood Plant.

2025 ACCOMPLISHMENTS

1. Provided excellent customer service to our internal and external customers by assisting other departments (Community Services - YMCA tree and invasive plant removal, Parks - cemetery fence line project, ROW - technology upgrades (phone, tablet, and work order program), and designing, lot clearing, and preparation for new storage building at Water Plant #4).
2. Improved right-of-way maintenance by maintaining the Right of Way areas on a timely basis.
3. Safety training throughout the year (Heat exhaustion, power equipment, confined spaces, and Label is the law).
4. Continued tree inventory program by the trimming of (468) trees and removal (50) of declining trees throughout the city, this also helps with preventing damage of large trucks & equipment on our roadways.
5. Provide support for 37 special events throughout the year.

FUND	**403**
DEPT	**38**
DIVISION	**03**

RIGHT-OF-WAY EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
403-3803-538.12-10	REGULAR SALARIES	262,528	287,076	300,855	4.80%
403-3803-538.14-10	OVERTIME	16,053	12,000	12,000	-%
403-3803-538.21-10	FICA / MED TAXES	19,513	20,997	22,149	5.49%
403-3803-538.22-20	FL STATE RETIREMENT	40,359	41,637	50,462	21.20%
403-3803-538.23-10	HEALTH INSURANCE	35,844	37,069	38,558	4.02%
403-3803-538.23-15	DENTAL INSURANCE	2,192	2,187	2,275	4.02%
403-3803-538.23-20	LIFE INSURANCE	1,452	1,662	1,733	4.27%
403-3803-538.23-21	SHORT-TERM DISABILITY	1,091	1,242	1,300	4.67%
403-3803-538.23-30	DEPENDENT HEALTH INSURANC	30,130	31,161	32,413	4.02%
403-3803-538.23-35	DEPENDENT DENTAL INSURANC	2,723	2,716	2,829	4.16%
403-3803-538.23-40	LONG TERM DISABILITY	665	759	795	4.74%
403-3803-538.23-45	VISION INSURANCE	45	254	339	33.46%
403-3803-538.24-10	WORKERS' COMPENSATION	12,293	7,684	7,728	0.57%
* SALARIES AND BENEFITS		424,888	446,444	473,436	6.05%
OPERATING EXPENDITURES					
403-3803-538.34-10	CONTRACTUAL SERVICES	198,947	177,706	234,591	32.01%
403-3803-538.40-10	TRAVEL & PER DIEM	1,950	3,000	2,000	(33.33%)
403-3803-538.41-10	TELEPHONE	4,056	6,300	3,360	(46.67%)
403-3803-538.41-30	POSTAGE	15	100	100	-%
403-3803-538.44-10	RENTALS & LEASES	499	1,400	2,500	78.57%
403-3803-538.45-10	LIABILITY	28,603	24,581	26,793	9.00%
403-3803-538.46-15	EQUIPMENT	2,564	1,000	8,000	700.00%
403-3803-538.46-25	MISCELLANEOUS	3,381	3,935	7,000	77.89%
403-3803-538.46-30	VEHICLE	4,722	7,500	7,500	-%
403-3803-538.47-10	PRINTING & BINDING	-	275	275	-%
403-3803-538.51-10	OFFICE SUPPLIES	154	400	40	(90.00%)
403-3803-538.52-10	OPERATING SUPPLIES	8,254	8,550	8,550	-%
403-3803-538.52-11	DURABLE GOODS	4,400	3,500	3,500	-%
403-3803-538.52-15	FUEL COSTS	8,895	8,286	10,943	32.07%
403-3803-538.52-25	UNIFORMS	4,506	6,338	4,850	(23.48%)
403-3803-538.52-65	OPERATING CHEMICALS	-	1,000	1,000	-%
403-3803-538.54-10	BKS, PUB, SUB, MEM, LIB	30	750	750	-%
403-3803-538.59-10	DEPRECIATION EXPENSE	8,219	-	-	-%
* OPERATING EXPENDITURES		279,195	254,621	321,752	26.37%
CAPITAL EXPENDITURES					
403-3803-538.64-10	EQUIP - REPLACEMENT	-	8,665	-	(100.00%)
403-3803-538.64-11	EQUIP-VEHICLE REPLACEMENT	-	78,310	-	(100.00%)
403-3803-538.64-15	EQUIP - NEW	5,032	-	26,020	-%
403-3803-538.69-99	ASSET RECLASSIFICATION	(5,032)	-	-	-%
* CAPITAL EXPENDITURES		-	86,975	26,020	(70.08%)
TOTAL STORMWATER		**704,083**	**788,040**	**821,208**	**4.21%**

FUND 403
DEPT 38
DIVISION 03

RIGHT-OF-WAY EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
403-3803-538.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	300,855	300,855
403-3803-538.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	12,000	12,000
403-3803-538.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	22,149	22,149
403-3803-538.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	50,462	50,462
403-3803-538.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	38,558	38,558
403-3803-538.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,275	2,275
403-3803-538.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,733	1,733
403-3803-538.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,300	1,300
403-3803-538.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	32,413	32,413
403-3803-538.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,829	2,829
403-3803-538.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	795	795
403-3803-538.23-45	VISION INSURANCE	VISION INSURANCE	339	339
403-3803-538.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	7,728	7,728
403-3803-538.34-10	CONTRACTUAL SERVICES	SERVICES TO COVER THE POTENTIAL FOR TREE REMOVAL IN IMPERIAL TERRACE CANAL	5,000	234,591
		SR441/19 RETENTION POND FDOT REQ'D MAINT AQUATIC SPRAY TREATMENT	2,800	-
		RUBY ST LANDSCAPE	22,060	-
		ROW MAINT: HWY 441 MEDIAN	44,580	-
		MAIN ST LANDSCAPE	33,365	-
		LARGE TREE REMOVAL, INADEQUATE EQUIPMENT, TOO RISKY FOR STAFF TO PERFORM TASK	25,000	-
		HWY 19 MEDIAN	32,880	-
		CITYWORKS - WORK ORDER SYSTEM	5,936	-
		ALFRED & CAROLINE ST LANDSCAPE	62,970	-

FUND 403
DEPT 38
DIVISION 03

RIGHT-OF-WAY EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
403-3803-538.40-10	TRAVEL & PER DIEM	CONFEENCES INCLUDING: CERTIFIED PUBLIC SUPERVISOR, CEUS REQUIRED TO MAINT LICENSES, CERTIFICATIONS, MOT CLASSS	2,000	2,000
403-3803-538.41-10	TELEPHONE	MONTHLY CELL PHONE	3,360	3,360
403-3803-538.41-30	POSTAGE	POSTAGE	100	100
403-3803-538.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT AS NEEDED	2,500	2,500
403-3803-538.45-10	LIABILITY	LIABILITY INSURANCE	26,793	26,793
403-3803-538.46-15	EQUIPMENT	REPAIR & MAINT OF EQUIPMENT	2,000	8,000
		REPLACEMENT OF 2 MOWER DECKS	6,000	-
403-3803-538.46-25	MISCELLANEOUS	COST TO REPAIR ROW DUE TO DAMAGE: SOD REPLACEMENT	2,000	7,000
		SOIL REPLACEMENT	300	-
		IRRIGATION REPAIRS IN MEDIANS ON SR19 & HWY 441 SPRINKLERS, PVC, PVC FITTINGS	1,700	-
		BACKFLOW DEVICES REPAIR/REPLACEMENT FOR DEVICES IN MEDIANS ON SR 19 NOT MAINTAINED BY UTILITIES	2,000	-
		* TREE REPLACEMENT TO MAINTAIN TREE CITY USA DESIGNATION, ROUTINELY REMOVING DISEASED TREES	1,000	-
403-3803-538.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIR TO VEHICLES	7,500	7,500
403-3803-538.47-10	PRINTING & BINDING	BUSINESS CARDS, SIGNS, ETC	275	275
403-3803-538.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	40	40
403-3803-538.52-10	OPERATING SUPPLIES	SUPPLIES FOR DAILY OPERATIONS INCLUDING SMALL TOOLS, MISC ITEMS, EROSION CONTROL MATERIAL	1,700	8,550
		WEED TRIMMER STRING, CHAIN SAW BAR/CHAIN, EDGER BLADES, BAR CHAIN OIL, REPLACEMENT TRIMMER HEAD	850	-
		MOWER BLADES FOR ALL MOWERS	4,500	-
		FIRST AID SUPPLIES FOR VEHICLES / OFFICE	400	-
		BLADES FOR BUSH HOG	1,100	-
403-3803-538.52-11	DURABLE GOODS	SMALL EQUIPMENT PURCHASE, CHAIN SAWS, POLE SAWS, LINE TRIMMERS, BLOWERS, CHAIN SAWS, & POLE SAWS THAT ARE PAST LIFE EXPECTANCY.	3,500	3,500
403-3803-538.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	10,943	10,943

FUND 403
DEPT 38
DIVISION 03

RIGHT-OF-WAY EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
403-3803-538.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS - 5 EMPLOYEES	1,200	4,850
		RAIN GEAR - CLASS 3 HI VISIBILITY SAFETY GEAR	900	-
		PPE: EYEWEAR, EARPLUGS, FACE SHIELDS, HARD HATS, ETC REFLECTIVE SAFETY APPAREL & VESTS,	500	-
		POLO SHIRTS - SUPERVISOR	250	-
		OSHA CERTIFIED SAFETY HARNESS & LAYNARD REQ'D FOR SAFETY	500	-
		HOODIES / TEES FOR STAFF	500	-
		BOOT ALLOWANCE - 5 EMPLOYEES	1,000	-
403-3803-538.52-65	OPERATING CHEMICALS	HERBICIDE FOR ROW CONTROL, INVASIVE SPECIES MGT NOXIOUS / INVASIVE WEED CONTROL AROUND LIFTSTATION & STORMWATER PONDS PER MS4 PERMITTING MAINT	1,000	1,000
403-3803-538.54-10	BKS, PUB, SUB, MEM, LIB	ISA (INTERNATIONAL SCOIETY ARBORICULTURE)	750	750
403-3803-538.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
403-3803-538.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
403-3803-538.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
403-3803-538.64-15	EQUIP - NEW	BOBCAT COMPACT TRACK LOADER (SPLIT W/ WW, WTR)	26,020	26,020
403-3803-538.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-

TAVARES

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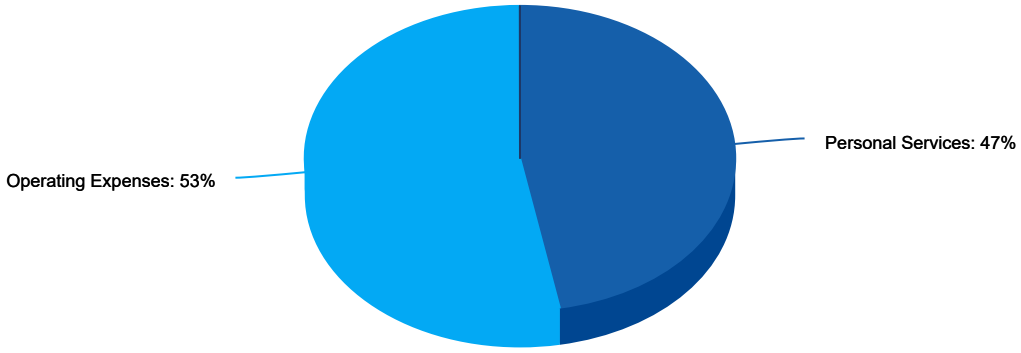
Marina/Seaplane Base

Marina/Seaplane Base

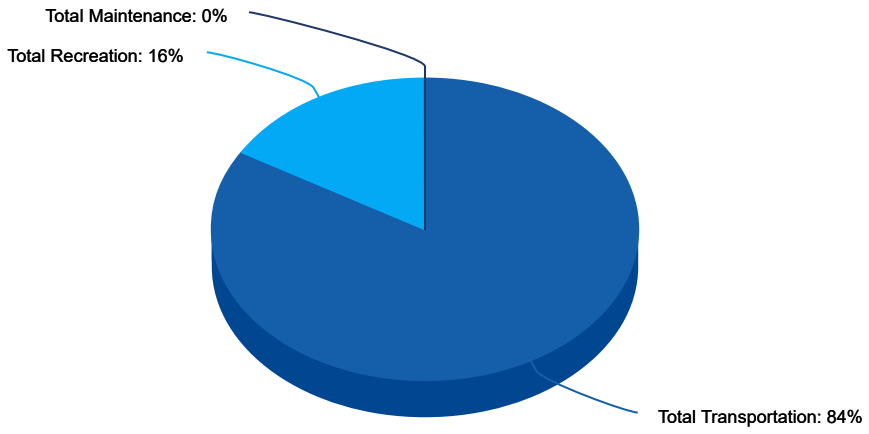
Fund 405

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Transportation-43				
Personal Services	329,583	348,398	**391,183**	12.28%
Operating Expenses	486,222	490,563	**440,291**	(10.25%)
Capital Expenses	-	58,388	**-**	(100.00%)
Total Transportation	815,805	897,349	**831,474**	(7.34%)
Splash Park-73				
Personal Services	37,855	70,586	**13,979**	(80.20%)
Operating Expenses	37,697	38,572	**37,253**	(3.42%)
Capital Expenses	-	491,880	**-**	(100.00%)
Total Splash Park	75,552	601,038	**51,232**	(91.48%)
Maintenance-74				
Personal Services	53,378	64,934	**68,754**	5.88%
Operating Expenses	68,548	67,369	**95,148**	41.23%
Total Maintenance	121,926	132,303	**163,902**	23.88%
Grand Total Marina/Seaplane Base	**$1,013,283**	**$1,630,690**	**$1,046,608**	**(35.82%)**
Category Summary				
Personal Services	420,816	483,918	**473,916**	(2.07%)
Operating Expenses	592,467	596,504	**572,692**	(3.99%)
Capital Expenses	-	550,268	**-**	(100.00%)
Grand Total Marina/Seaplane Base	**$1,013,283**	**$1,630,690**	**$1,046,608**	**(35.82%)**

2026 APPROPRIATIONS



2026 TOTAL APPROPRIATIONS BY FUNCTION



FUND 405
DEPT 00
DIVISION 00

SEAPLANE BASE & MARINA REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
CHARGES FOR SERVICES					
405-0000-343.60-01	LATE CHARGES/PENALTY	324	-	-	-%
405-0000-344.20-01	SLIP RENTAL/DOCKAGE	93,814	135,168	136,165	0.74%
405-0000-344.20-02	BOAT LAUNCH/TRANSIENT DCK	28	-	-	-%
405-0000-344.20-20	OTHER PROPERTY RENTAL	84,732	81,396	85,619	5.19%
405-0000-344.20-50	SALE OF GAS & OIL	394,364	232,300	232,300	-%
405-0000-344.20-51	PROP SHOP SALES	25,683	25,000	26,000	4.00%
405-0000-344.20-52	COT BOTTLED WATER SALES	371	-	-	-%
405-0000-344.90-04	OTHER FEES	360	-	-	-%
405-0000-347.20-05	SPLASH PARK FEES	10,787	32,495	-	(100.00%)
405-0000-347.20-07	SPLASH PK - PARTY PACK	-	1,418	-	(100.00%)
405-0000-347.50-02	OTHER RENTALS/PAVILN	6,809	11,315	11,315	-%
****TOTAL CHARGES FOR SERVICES**		**617,272**	**519,092**	**491,399**	**(5.33%)**
INTEREST & OTHER INCOME					
405-0000-369.10-02	INSUR REIMBURSEMENTS	5,880	61,492	-	(100.00%)
405-0000-389.40-00	GRANTS & DONATIONS-OTHER	-	5,635	-	(100.00%)
****TOTAL INTEREST & OTHER INCOME**		**5,880**	**67,127**	**-**	**(100.00%)**
OTHER SOURCES					
405-0000-389.01-01	CONTRIBUTIONS FROM GEN FD	258,531	275,256	323,460	17.51%
405-0000-389.01-03	FROM PROJECT FUND	-	485,000	-	(100.00%)
405-0000-389.01-05	FROM TIF FUND	258,864	280,290	231,749	(17.32%)
405-0000-389.90-01	RETAINED EARNINGS	-	3,925	-	(100.00%)
*APPROPRIATED RESERVES		517,395	1,044,471	555,209	(46.84%)
****TOTAL OTHER SOURCES**		**517,395**	**1,044,471**	**555,209**	**(46.84%)**
TOTAL SEAPLANE BASE & MARINA		**1,140,547**	**1,630,690**	**1,046,608**	**(35.82%)**

FUND 405
DEPT 00
DIVISION 00

MARINA FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
405-0000-343.60-01	LATE CHARGES/PENALTY	NO AMOUNT BUDGETED	-	-
405-0000-344.20-01	SLIP RENTAL/DOCKAGE	ESTIMATED SLIP RENTAL REVENUE	136,165	136,165
405-0000-344.20-02	BOAT LAUNCH/TRANSIENT DCK	NO AMOUNT BUDGETED	-	-
405-0000-344.20-20	OTHER PROPERTY RENTAL	ESTIMATED OTHER PROPERTY RENTALS	85,619	85,619
405-0000-344.20-50	SALE OF GAS & OIL	ESTIMATED REVENUE FROM THE SALE OF GAS AND OIL	232,300	232,300
405-0000-344.20-51	PROP SHOP SALES	ESTIMATED PROP SHOP SALES	26,000	26,000
405-0000-344.20-52	COT BOTTLED WATER SALES	NO AMOUNT BUDGETED	-	-
405-0000-344.90-04	OTHER FEES	NO AMOUNT BUDGETED	-	-
405-0000-347.20-05	SPLASH PARK FEES	NO AMOUNT BUDGETED	-	-
405-0000-347.20-07	SPLASH PK - PARTY PACK	NO AMOUNT BUDGETED	-	-
405-0000-347.50-02	OTHER RENTALS/PAVILN	ESTIMATED GAZEBO AND PAVILION RENTAL REVENUE	11,315	11,315
405-0000-369.10-02	INSUR REIMBURSEMENTS	NO AMOUNT BUDGETED	-	-
405-0000-389.01-01	CONTRIBUTIONS FROM GEN FD	CONTRIBUTIONS FROM GENERAL FUND	323,460	323,460
405-0000-389.01-03	FROM PROJECT FUND	NO AMOUNT BUDGETED	-	-
405-0000-389.01-05	FROM TIF FUND	CONTRIBUTION FROM TIF FUND	231,749	231,749
405-0000-389.40-00	GRANTS & DONATIONS-OTHER	NO AMOUNT BUDGETED	-	-

TAVARES

America's Seaplane City®

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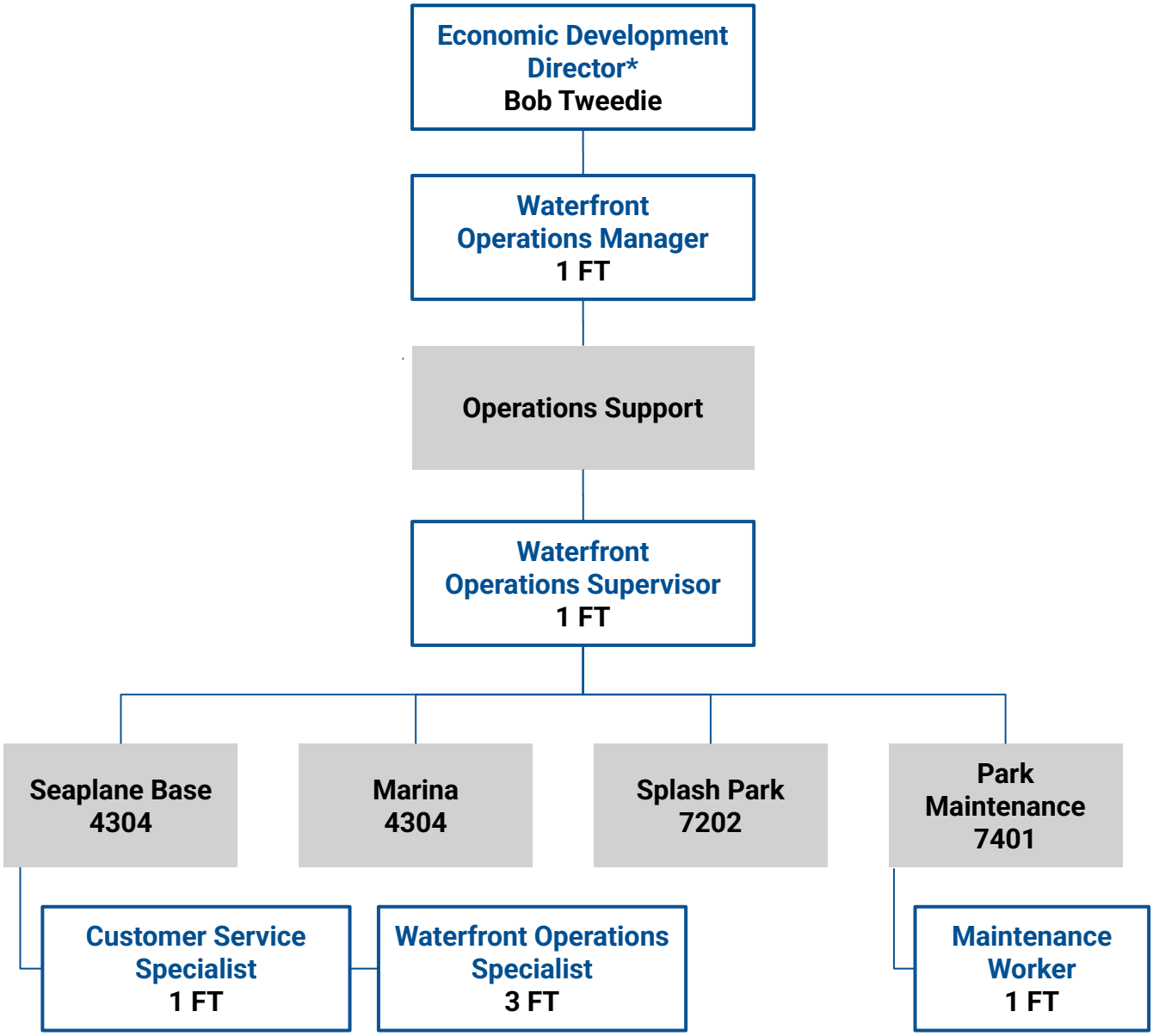
Airport/Marina Operations

Airport/Marina Operations

Department 43



*Salary is allocated to General Fund Economic Development budget.

Position Summary

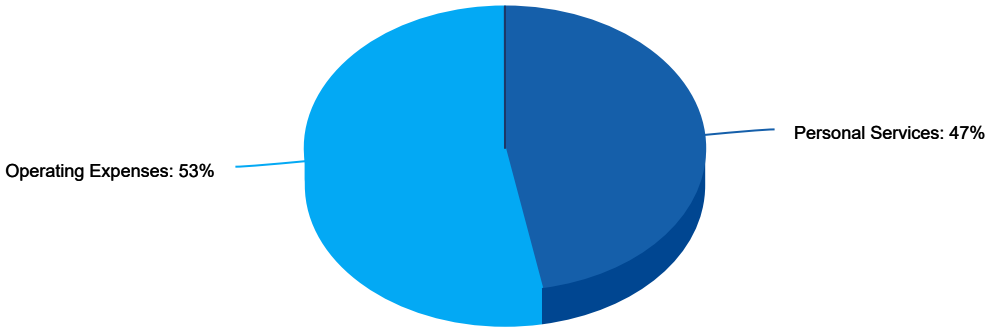
	Authorized Positions	Pos. #	2023-2024	2024-2025	2025-2026
	Full Time:				
	Customer Service Specialist	43007	0	1	1
	Seaplane Base Maintenance Worker	43003	1	1	1
2	Waterfront Operation Supervisor	43006	1	1	1
	Waterfront Operations Manager	43005	1	1	1
	Waterfront Operations Specialist	43004	3	2	3
	No. of Full Time		6	6	7
	Seasonal:				
3	Splash Park Attendant	72004	12	0	0
	No. of Seasonal:		12	0	0
	Total No. of Positions:		**18**	**6**	**7**
	Total FTEs:		**6**	**6**	**7**

Notes:
For FY2012, all departments/divisions within Fund 405 have been realigned.
1. Salary and benefits are allocated 90% to Seaplane Base & Marina and 10% to Splash Park
2. Position is budgeted 90% from Division 7401 (Park Maint.) & 10% from Division 7301 (Splash Park). Position and chart also shown under Department 74.

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Seaplane Base & Marina-4301				
Personal Services	4,480	-	**-**	-%
Total Seaplane Base & Marina	4,480	-	**-**	-%
Seaplane Base & Marina-4304				
Personal Services	325,103	348,398	**391,183**	12.28%
Operating Expenses	486,222	490,563	**440,291**	(10.25%)
Capital Expenses	-	58,388	**-**	(100.00%)
Total Seaplane Base & Marina	811,325	897,349	**831,474**	(7.34%)
Grand Total Seaplane Base & Marina	**$815,805**	**$897,349**	**$831,474**	**(7.34%)**
Category Summary				
Personal Services	329,583	348,398	**391,183**	12.28%
Operating Expenses	486,222	490,563	**440,291**	(10.25%)
Capital Expenses	-	58,388	**-**	(100.00%)
Grand Total Seaplane Base & Marina	**$815,805**	**$897,349**	**$831,474**	**(7.34%)**
Percentage of Fund Budget	**80.51%**	**83.06%**	**79.44%**	

2026 APPROPRIATIONS



SEAPLANE BASE & MARINA - 4304

DEPARTMENT MISSION

It is the mission of the Waterfront Operations division of the Economic Development Department, to operate a Seaplane Base and Marina while providing excellent customer service in a safe and fiscally prudent manner with a goal of becoming economically self-sufficient. The Seaplane Base & Marina serves as the cornerstone of the City's brand and the economic engine at the heart of "America's Seaplane City" attracting seaplane visitors from all over the United States.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Tavares Seaplane Base & Marina offers a variety of services. The waterfront operations fall under the City of Tavares Economic Development Department for purposes of stimulating the local economy and providing enhanced recreational opportunities to the City's residents and visitors. The Seaplane Base & Marina also operates and maintains the Splash Park, land and over-water fuel sales, Prop Shop, event space, aircraft apron, marina, championship volleyball courts and Wooton Park. The Seaplane Base & Marina coordinates with private vendors to provide services such as seaplane rides, flight training, kayak and paddle board rentals. The Seaplane Base & Marina staff are responsible for the operation of Wooton Park and also facilitate and coordinate support services for special events for community residents and visitors.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Splash Park Attendance (Esimated)	Closed	1,500	4,500	4,750
2.	Gallons of Fuel Sold	85,000	70,000	90,000	95,000
3.	Picnic Pavilion Rentals	155	131	155	175
4.	Percentage of Boat Slip Rentals Filled	82%	84%	86%	92%
5.	Number of Special Events Facilitated	26	29	32	35
6.	Number of Aviation Operations	7,124	3,200	4,000	4,400

2026 GOALS

Organizational Development

Continue increasing the foot traffic through the propshop by having new mechandise regularly, and capitolizing on the finished trail reroute project.

Growth and Development

Increase aviation community involvement by listening to pilots wants/needs and continuing to keep our service top notch. While alsopushing for innovative ways to expand our services.

City Lifestyle

To provide a pristine park environment that promotes safety, business creation, community events, recreational and sporting activities for citizens while maintaining City traditions, values, and history.

Citizen and Customer Service Focus

To provide superior customer service to each and every patron and successfully incorporate the completed Tav-Lee trail reroute into the flow of downtown.

Innovation and Technology

To continue researching and implenmenting technology that enhances the safety of the waterfront, as well as, increase the efficency of how we maintain facilities. Finish implementing a software based system that can more efficiently, accurately and practically assist our marina and park customers in the reservation of marina slips, marina maintenance and enhance fuel sales.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted.

2026 OBJECTIVES

1. Provide a world class Seaplane Base & Marina with excellent customer service and knowledgeable staff.
2. Work with the Finance department to integrate the new department software into all systems.
3. Effectively and efficiently operate all phases of the waterfront operations at Wooton Park.
4. Increase awareness of the Seaplane Base & Marina on a national level.
5. Implement safety awareness and increase safety for residents through the trail-reroute project.
6. Increase volleyball court activity with the new addition to the volleyball court and reservation system.
7. Enhance the brand through increased, diversified marketing efforts.
8. Continue to emphasize the growth of seaplane activity by evolving current events and promotional efforts.
9. Work with IT to install park-wide public and private wifi.
10. Explore the viability of the addition of a "drop off" dock located by Kalua for enhanced ADA access
11. Continue re-investment into park services in effort to increase the economic-driving capability of the area
12. Promote the renovated splash pad at Wooton Park
13. Design and purchase fresh merchandise for sale in The Propshop.
14. Continue to build a strong relationship with the FDOT aviation office.

2025 ACCOMPLISHMENTS

1. Upgraded a maintenance barge to increase efficency and safety of marina maintenance.
2. Assisted the I.T. Department to complete phase two of a new CCTV surveilance camera system on the waterfront.
3. Located and began to implement a new Pavillion Reservation and rental software.
4. Substantially minimized damage to marina and docks through two named storms.
5. Successfully prepared for and recovered from two named storms with minimal interruption of services.
6. Hosted the Monstersplash and Rocktoberfest events along with Twenty nine other events resulting in successful events and positive customer experience.
7. Worked with FDOT to succesfully apply for and receive grant of an aviation operations data system (Virtower)
8. Made substantial improvements to interior and exterior of the Prop Shop at the Woodlea House.
9. Significantly enhanced shoreline vegetation management to combat blind mosquito outbreaks and make mooring safer.
10. Continued to foster a close relationship with Lake county resources to combat invasive aquatic vegitation.
11. Upgraded firework barges and bouys to make launching and recovering these assets safer.
12. Reduced fuel system outages to zero through intense preventative maintenance efforts.
13. Finished upgrading park restrooms with paperless hand driers to reduce enviromental impact.
14. Installed ambient weather network device to provide realtime weather data for pilots and boaters.
15. Worked with the I.T. Department to install time-activated, automated door locks at Wooton Park restrooms for improved safety, customer service, and enhanced access during park hours.
16. Worked with Leadership Lake to install a handicapped lift on the marina.
17. Painted the exterior of five of the six buildings along the water front.

FUND 405
DEPT 43
DIVISION See Below

SEAPLANE BASE & MARINA EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
405-4301-543.12-10	REGULAR SALARIES	4,480	-	-	-%
405-4304-543.12-10	REGULAR SALARIES	213,869	235,175	256,239	8.96%
405-4304-543.14-10	OVERTIME	6,749	5,085	5,085	-%
405-4304-543.21-10	FICA / MED TAXES	16,142	17,872	19,052	6.60%
405-4304-543.22-20	FL STATE RETIREMENT	29,965	33,449	37,453	11.97%
405-4304-543.23-10	HEALTH INSURANCE	42,270	44,483	48,692	9.46%
405-4304-543.23-15	DENTAL INSURANCE	2,068	2,100	2,298	9.43%
405-4304-543.23-20	LIFE INSURANCE	1,032	1,157	1,488	28.61%
405-4304-543.23-21	SHORT-TERM DISABILITY	921	1,024	1,105	7.91%
405-4304-543.23-30	DEPENDENT HEALTH INSURANC	-	-	10,940	-%
405-4304-543.23-35	DEPENDENT DENTAL INSURANC	-	-	238	-%
405-4304-543.23-40	LONG TERM DISABILITY	473	530	680	28.30%
405-4304-543.23-45	VISION INSURANCE	54	246	491	99.59%
405-4304-543.24-10	WORKERS' COMPENSATION	11,560	7,277	7,422	1.99%
* SALARIES AND BENEFITS		329,583	348,398	391,183	12.28%
OPERATING EXPENDITURES					
405-4304-543.32-10	AUDIT SERVICES	2,624	6,425	6,425	-%
405-4304-543.34-10	CONTRACTUAL SERVICES	4,132	16,040	12,000	(25.19%)
405-4304-543.40-10	TRAVEL & PER DIEM	511	554	5,000	802.53%
405-4304-543.41-10	TELEPHONE	4,370	3,100	3,600	16.13%
405-4304-543.41-30	POSTAGE	144	300	300	-%
405-4304-543.43-10	ELECTRIC, WATER, GAS	38,884	47,376	47,376	-%
405-4304-543.45-10	LIABILITY	47,520	41,876	45,724	9.19%
405-4304-543.46-11	DOCKS	1,664	4,000	6,700	67.50%
405-4304-543.46-16	FUELING SYSTEM	-	11,000	14,300	30.00%
405-4304-543.46-17	INSURANCE RECOVERY	-	61,492	-	(100.00%)
405-4304-543.46-25	MISCELLANEOUS	908	2,400	2,400	-%
405-4304-543.49-01	OVER/SHORT REC FUEL	95	-	-	-%
405-4304-543.49-02	OVER/SHORT AV FUEL	5	-	-	-%
405-4304-543.49-03	CASH OVER/SHORT	35	-	-	-%
405-4304-543.49-10	ADVERTISING	5,353	7,000	1,000	(85.71%)
405-4304-543.49-30	BANK/WIRE/ADMN EXPENSE	151	-	-	-%
405-4304-543.49-32	CREDIT CARD PROCESSING	14,122	15,624	18,020	15.34%
405-4304-543.49-97	INVENTORY OVER/SHORT-PROP	(952)	-	-	-%
405-4304-543.51-10	OFFICE SUPPLIES	1,953	2,000	2,200	10.00%
405-4304-543.52-10	OPERATING SUPPLIES	21,002	15,000	15,000	-%
405-4304-543.52-11	DURABLE GOODS	2,400	-	3,000	-%
405-4304-543.52-15	FUEL COSTS	1,671	1,246	1,596	28.09%
405-4304-543.52-16	INVENTORY PURCHASES	(10)	17,000	17,500	2.94%
405-4304-543.52-22	COST OF GOODS SOLD	12,809	-	-	-%
405-4304-543.52-25	UNIFORMS	2,953	3,000	3,300	10.00%
405-4304-543.52-26	COST OF AVIATION SALES	77,003	-	-	-%
405-4304-543.52-27	COST OF RECR FUEL SALES	218,484	-	-	-%
405-4304-543.52-31	RECREATNL FUEL INVENTORY	(980)	160,000	160,000	-%
405-4304-543.52-32	AVIATION FUEL INVENTORY	(969)	70,000	70,000	-%
405-4304-543.52-50	TRAINING	1,885	2,000	2,000	-%
405-4304-543.54-10	BKS, PUB, SUB, MEM, LIB	347	3,130	2,850	(8.95%)

FUND 405
DEPT 43
DIVISION See Below

SEAPLANE BASE & MARINA EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
405-4304-543.59-10	DEPRECIATION EXPENSE	24,682	-	-	-%
405-4304-543.59-13	BAD DEBT	3,426	-	-	-%
* OPERATING EXPENDITURES		486,222	490,563	440,291	(10.25%)
CAPITAL EXPENDITURES					
405-4304-543.62-20	BUILDINGS	-	28,550	-	(100.00%)
405-4304-543.64-15	EQUIP - NEW	29,880	24,203	-	(100.00%)
405-4304-543.64-25	FUTURE PROJECTS	-	5,635	-	(100.00%)
405-4304-543.69-99	ASSET RECLASSIFICATION	(29,880)	-	-	-%
* CAPITAL EXPENDITURES		-	58,388	-	(100.00%)
TOTAL SEAPLANE BASE & MARINA		**815,805**	**897,349**	**831,474**	**(7.34%)**

FUND 405
DEPT 43
DIVISION 04

SEAPLANE BASE & MARINA EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
405-4304-543.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	256,239	256,239
405-4304-543.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	5,085	5,085
405-4304-543.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	19,052	19,052
405-4304-543.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	37,453	37,453
405-4304-543.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	48,692	48,692
405-4304-543.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,298	2,298
405-4304-543.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,488	1,488
405-4304-543.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,105	1,105
405-4304-543.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	10,940	10,940
405-4304-543.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	238	238
405-4304-543.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	680	680
405-4304-543.23-45	VISION INSURANCE	VISION INSURANCE	491	491
405-4304-543.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	7,422	7,422
405-4304-543.32-10	AUDIT SERVICES	AUDIT SERVICES	5,050	6,425
		ANNUAL FINANCIAL REPORT PREPARATION	1,375	-
405-4304-543.34-10	CONTRACTUAL SERVICES	RECDESK SOFTWARE YEARLY	7,400	12,000
		EVENT PAD CLEANING	2,000	-
		CHRIS GRAM CLEANING SERVICES FOR EVENTS	2,600	-
405-4304-543.40-10	TRAVEL & PER DIEM	TRAVEL TO FAC CONFERANCE	2,000	5,000
		TRAVEL TO FAC TRAINING SUMMITS	1,500	-
		TRAVEL TO CFASPP MEETINGS	1,500	-
405-4304-543.41-10	TELEPHONE	PHONES, HOTSPOTS, AND LTE DEVICES	3,600	3,600
405-4304-543.41-30	POSTAGE	POSTAGE FOR WARRANTY RETURNED ITEMS AND OTHERS	300	300
405-4304-543.43-10	ELECTRIC, WATER, GAS	WATER	47,376	47,376
405-4304-543.45-10	LIABILITY	LIABILITY INSURANCE	37,028	45,724
		POLUTION INSURANCE	545	-
		AVIATION INSURANCE	8,151	-

FUND 405
DEPT 43
DIVISION 04

SEAPLANE BASE & MARINA EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
405-4304-543.46-11	DOCKS	REAPIRS TO DOCK SURFACES, ELECTRICAL,ANDPLUMBING	2,500	6,700
		FIRE EXTINGUISHER WEATHERPROOF MOUNTS/BOXES	4,200	-
405-4304-543.46-16	FUELING SYSTEM	ANNUAL INSPECTION OF ALL 4 PUMPS	3,400	14,300
		WASTE FUEL RECYCLING	1,200	-
		REPAIRS FOR AGING EQUIPMENT	6,500	-
		FUEL SYSTEM MONITOR UPKEEP	2,000	-
		ANNUAL FILTER REPLAEMENT	1,200	-
405-4304-543.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
405-4304-543.46-25	MISCELLANEOUS	UNFORSEEN UPKEEP ITEMS	2,400	2,400
405-4304-543.49-01	OVER/SHORT REC FUEL	NO AMOUNT BUDGETED	-	-
405-4304-543.49-02	OVER/SHORT AV FUEL	NO AMOUNT BUDGETED	-	-
405-4304-543.49-03	CASH OVER/SHORT	NO AMOUNT BUDGETED	-	-
405-4304-543.49-10	ADVERTISING	ADVERTISING WHICH MAY INCLUDE VARIOUS MAGAZINES AND WEBSITES RELATED TO SEAPLANE ACTIVITY	1,000	1,000
405-4304-543.49-30	BANK/WIRE/ADMN EXPENSE	NO AMOUNT BUDGETED	-	-
405-4304-543.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	18,020	18,020
405-4304-543.49-97	INVENTORY OVER/SHORT-PROP	NO AMOUNT BUDGETED	-	-
405-4304-543.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES FOR PROPSHOP AND MANAGERS OFFICE	2,200	2,200
405-4304-543.52-10	OPERATING SUPPLIES	HAND TOOLS	1,000	15,000
		SAFETY EQUIPMENT	3,500	-
		MARINA CONSUMABLES	2,000	-
		FIRST AID	500	-
		DOCK LINES	2,500	-
		CONSUMABLES	5,500	-
405-4304-543.52-11	DURABLE GOODS	AED FOR RESTROOM AND WEST END OF MARINA	3,000	3,000
405-4304-543.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	1,596	1,596
405-4304-543.52-16	INVENTORY PURCHASES	ALL INVENTORY ITEMS SOLD WITHIN THE PROPSHOP FOR PROFIT	17,500	17,500
405-4304-543.52-22	COST OF GOODS SOLD	NO AMOUNT BUDGETED	-	-

FUND 405
DEPT 43
DIVISION 04

SEAPLANE BASE & MARINA EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
405-4304-543.52-25	UNIFORMS	UNIFORM ITEMS INCLUDING HATS, SHIRTS, PANTS, SHOES VESTS, RADIO HOLSTERS, GLOVES, AND WATER WEAR	3,300	3,300
405-4304-543.52-26	COST OF AVIATION SALES	NO AMOUNT BUDGETED	-	-
405-4304-543.52-27	COST OF RECR FUEL SALES	NO AMOUNT BUDGETED	-	-
405-4304-543.52-31	RECREATNL FUEL INVENTORY	RECREATIONAL FUEL FOR SALE FOR AIRCRAFT AND WATER CRAFT	160,000	160,000
405-4304-543.52-32	AVIATION FUEL INVENTORY	AVIATION FUEL FOR SALE FOR AIRCRAFT	70,000	70,000
405-4304-543.52-50	TRAINING	CPR, NATA, AND OTHER TRAINING CLASSES	2,000	2,000
405-4304-543.54-10	BKS, PUB, SUB, MEM, LIB	SPA MEMBERSHIP	350	2,850
		NATA AFFILIATE	450	-
		FLORIDA AIRPORT COUNCIL	450	-
		FAPA	450	-
		APOA	350	-
		AAAE SE	250	-
		AAAE AFFILIATE CERTIFIED	550	-
405-4304-543.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
405-4304-543.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
405-4304-543.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-
405-4304-543.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
405-4304-543.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
405-4304-543.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-

TAVARES

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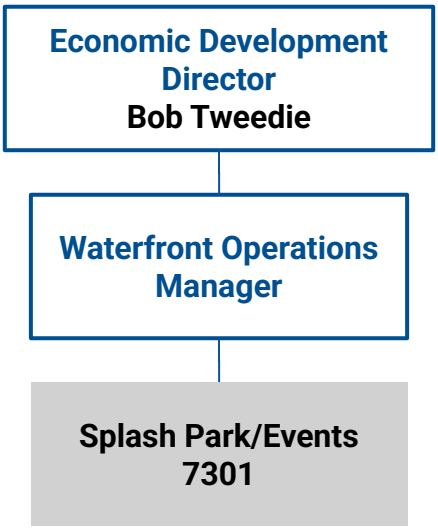
Splash Park

Splash Park

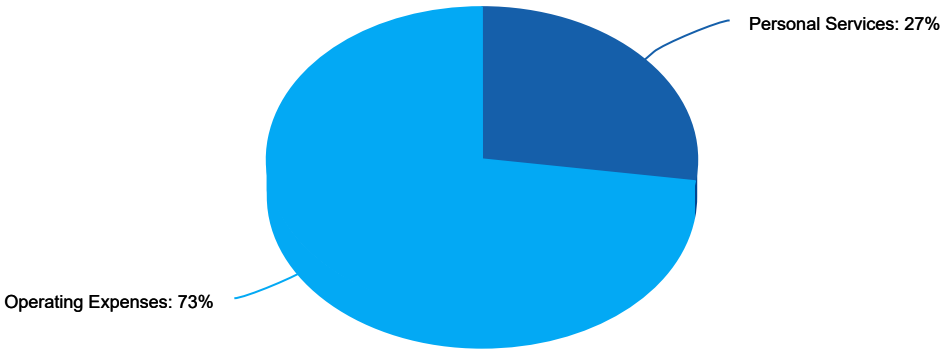
Department 73



Position Summary				
Authorized Positions	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**
Seasonal:				
Splash Park Attendant	72004	12	0	0
No. of Seasonal:		12	0	0
Total No. of Positions:		**12**	**0**	**0**
Total FTEs:		**0**	**0**	**0**

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Splash Park-7301				
Personal Services	37,855	70,586	**13,979**	(80.20%)
Operating Expenses	37,697	38,572	**37,253**	(3.42%)
Capital Expenses	-	491,880	**-**	(100.00%)
Grand Total Splash Park	**$75,552**	**$601,038**	**$51,232**	**(91.48%)**
Percentage of Fund Budget	**7.46%**	**36.86%**	**4.90%**	

2026 APPROPRIATIONS



FUND	**405**
DEPT	**73**
DIVISION	**01**

SPLASH PARK EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
405-7301-572.12-10	REGULAR SALARIES	29,578	61,014	9,444	(84.52%)
405-7301-572.14-10	OVERTIME	416	-	-	-%
405-7301-572.15-61	CELL PHONE ALLOWANCE	29	-	60	-%
405-7301-572.21-10	FICA / MED TAXES	2,270	4,641	698	(84.96%)
405-7301-572.22-20	FL STATE RETIREMENT	1,160	1,252	1,353	8.07%
405-7301-572.23-10	HEALTH INSURANCE	1,792	1,853	1,928	4.05%
405-7301-572.23-15	DENTAL INSURANCE	88	87	91	4.60%
405-7301-572.23-20	LIFE INSURANCE	47	51	54	5.88%
405-7301-572.23-21	SHORT-TERM DISABILITY	36	38	40	5.26%
405-7301-572.23-40	LONG TERM DISABILITY	22	23	24	4.35%
405-7301-572.23-45	VISION INSURANCE	2	17	17	-%
405-7301-572.24-10	WORKERS' COMPENSATION	2,415	1,610	270	(83.23%)
* SALARIES AND BENEFITS		37,855	70,586	13,979	(80.20%)
OPERATING EXPENDITURES					
405-7301-572.43-10	ELECTRIC, WATER, GAS	29,847	29,659	32,533	9.69%
405-7301-572.45-10	LIABILITY	3,972	3,413	3,720	9.00%
405-7301-572.46-25	MISCELLANEOUS	1,368	1,500	-	(100.00%)
405-7301-572.52-10	OPERATING SUPPLIES	1,455	2,500	1,000	(60.00%)
405-7301-572.52-25	UNIFORMS	1,055	1,500	-	(100.00%)
* OPERATING EXPENDITURES		37,697	38,572	37,253	(3.42%)
CAPITAL EXPENDITURES					
405-7301-572.64-10	EQUIP - REPLACEMENT	-	6,880	-	(100.00%)
405-7301-572.64-25	FUTURE PROJECTS	-	485,000	-	(100.00%)
* CAPITAL EXPENDITURES		-	491,880	-	(100.00%)
TOTAL SPLASH PARK		**75,552**	**601,038**	**51,232**	**(91.48%)**

FUND 405
DEPT 73
DIVISION 01

SPLASH PARK EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
405-7301-572.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	9,444	9,444
405-7301-572.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	-	-
405-7301-572.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	60	60
405-7301-572.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	698	698
405-7301-572.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	1,353	1,353
405-7301-572.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,928	1,928
405-7301-572.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	91	91
405-7301-572.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	54	54
405-7301-572.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	40	40
405-7301-572.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	24	24
405-7301-572.23-45	VISION INSURANCE	VISION INSURANCE	17	17
405-7301-572.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	270	270
405-7301-572.43-10	ELECTRIC, WATER, GAS	ELECTRIC	32,533	32,533
405-7301-572.45-10	LIABILITY	LIABILITY INSURANCE	3,720	3,720
405-7301-572.46-25	MISCELLANEOUS	NO AMOUNT BUDGETED	-	-
405-7301-572.52-10	OPERATING SUPPLIES	UMBRELLAS, FIRST AID RESTOCK, CLEANING SUPPLIES, CHAIRS, BENCHS, HARDWARE.	1,000	1,000
405-7301-572.52-25	UNIFORMS	NO AMOUNT BUDGETED	-	-
405-7301-572.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
405-7301-572.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

TAVARES

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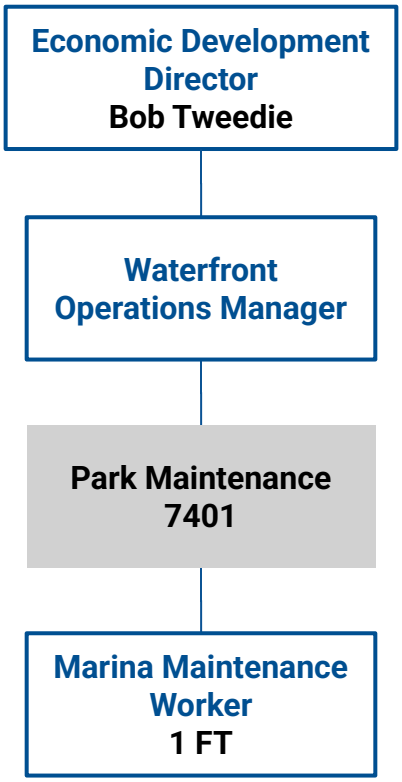
Park Maintenance

Park Maintenance

Department 74



Notes:
1. 10 % Marina Operations Supervisor's and Marina Maintenance Worker's salaries and benefits allocated to Splash Park

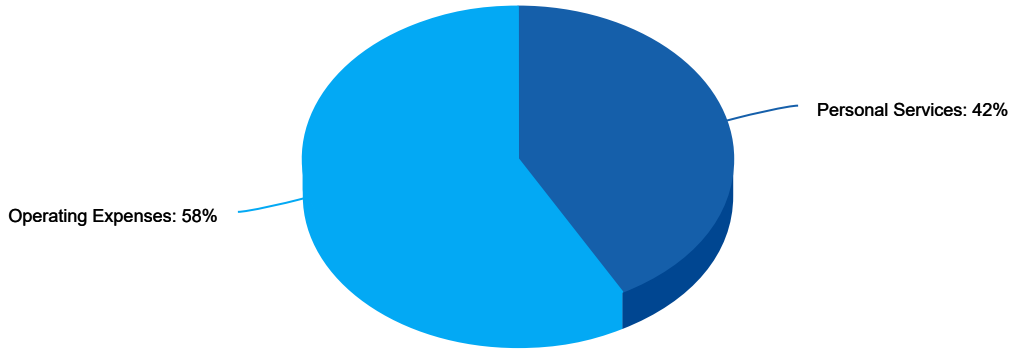
Position Summary				
Authorized Positions	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**
Full Time:				
[1] Marina Maintenance Worker	43003	1	1	1
No. of Full Time		1	1	1
Total No. of Positions:		**1**	**1**	**1**
Total FTEs:		**1**	**1**	**1**

1. Position is budgeted 90% from Division 7401 (Park Maint.) & 10% from Division 7301 (Spash Park)

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Park Maintenance-7401				
Personal Services	53,378	64,934	**68,754**	5.88%
Operating Expenses	68,548	67,369	**95,148**	41.23%
Total Park Maintenance	121,926	132,303	**163,902**	23.88%
Grand Total Park Maintenance	**$121,926**	**$132,303**	**$163,902**	**23.88%**
Category Summary				
Personal Services	53,378	64,934	**68,754**	5.88%
Operating Expenses	68,548	67,369	**95,148**	41.23%
Grand Total Park Maintenance	**$121,926**	**$132,303**	**$163,902**	**23.88%**
Percentage of Fund Budget	**12.03%**	**8.11%**	**15.66%**	

2026 APPROPRIATIONS



FUND	**405**
DEPT	**74**
DIVISION	**01**

WOOTON PARK GENERAL MAINTENANCE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
405-7202-572.22-90	FRS PENS ADJUST	(10,194)	-	-	-%
405-7202-572.23-90	OPEB	641	-	-	-%
405-7401-572.12-10	REGULAR SALARIES	40,183	43,371	45,539	5.00%
405-7401-572.14-10	OVERTIME	1,818	557	557	-%
405-7401-572.15-61	CELL PHONE ALLOWANCE	262	-	540	-%
405-7401-572.21-10	FICA / MED TAXES	3,092	3,249	3,430	5.57%
405-7401-572.22-20	FL STATE RETIREMENT	5,707	6,116	6,607	8.03%
405-7401-572.23-10	HEALTH INSURANCE	8,961	9,267	9,640	4.03%
405-7401-572.23-15	DENTAL INSURANCE	438	437	455	4.12%
405-7401-572.23-20	LIFE INSURANCE	227	251	263	4.78%
405-7401-572.23-21	SHORT-TERM DISABILITY	171	188	196	4.26%
405-7401-572.23-40	LONG TERM DISABILITY	104	115	120	4.35%
405-7401-572.23-45	VISION INSURANCE	11	76	85	11.84%
405-7401-572.24-10	WORKERS' COMPENSATION	1,957	1,307	1,322	1.15%
* SALARIES AND BENEFITS		53,378	64,934	68,754	5.88%
OPERATING EXPENDITURES					
405-7401-572.34-10	CONTRACTUAL SERVICES	11,006	6,800	7,500	10.29%
405-7401-572.41-10	TELEPHONE	-	500	650	30.00%
405-7401-572.45-10	LIABILITY	3,972	3,413	3,720	9.00%
405-7401-572.46-10	BUILDING	8,883	10,000	22,000	120.00%
405-7401-572.46-25	MISCELLANEOUS	2,422	3,000	3,000	-%
405-7401-572.46-30	VEHICLE	1,369	2,000	2,000	-%
405-7401-572.46-71	FACILITIES	-	16,343	21,128	29.28%
405-7401-572.52-10	OPERATING SUPPLIES	19,001	18,900	19,500	3.17%
405-7401-572.52-11	DURABLE GOODS	21,351	4,913	14,150	188.01%
405-7401-572.52-25	UNIFORMS	544	1,500	1,500	-%
* OPERATING EXPENDITURES		68,548	67,369	95,148	41.23%
TOTAL WOOTON PARK GENERAL MAINTENANCE		**121,926**	**132,303**	**163,902**	**23.88%**

FUND 405
DEPT 74
DIVISION 01

WOOTON PARK GENERAL MAINTENANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
405-7401-572.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	45,539	45,539
405-7401-572.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	557	557
405-7401-572.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	540	540
405-7401-572.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	3,430	3,430
405-7401-572.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	6,607	6,607
405-7401-572.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	9,640	9,640
405-7401-572.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	455	455
405-7401-572.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	263	263
405-7401-572.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	196	196
405-7401-572.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	120	120
405-7401-572.23-45	VISION INSURANCE	VISION INSURANCE	85	85
405-7401-572.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	1,322	1,322
405-7401-572.34-10	CONTRACTUAL SERVICES	AQUATIC SHORELINE MAINTENANCE IRRIGATION REPAIR SERVICES FENCE REPAIR FOR VOLLEYBALL COURT	3,000 2,000 2,500	7,500 - -
405-7401-572.41-10	TELEPHONE	CELL PHONE ALLOWANCE FOR WOOTON PARK EMPLOPYEE	650	650
405-7401-572.45-10	LIABILITY	LIABILITY INSURANCE	3,720	3,720
405-7401-572.46-10	BUILDING	JONES BROTHERS BUILDING EXTERIOR REPAIRS PROPSHOP ADA RAMP REBUILD	13,500 8,500	22,000 -
405-7401-572.46-25	MISCELLANEOUS	LANDSCAPE REPLACEMENT MULCH/ROCK FOR PLANTERS	1,000 2,000	3,000 -
405-7401-572.46-30	VEHICLE	YEARLY MAINTENANCE BARGE SERVICE BARGE DECK REPAIRS	1,000 1,000	2,000 -

FUND 405
DEPT 74
DIVISION 01

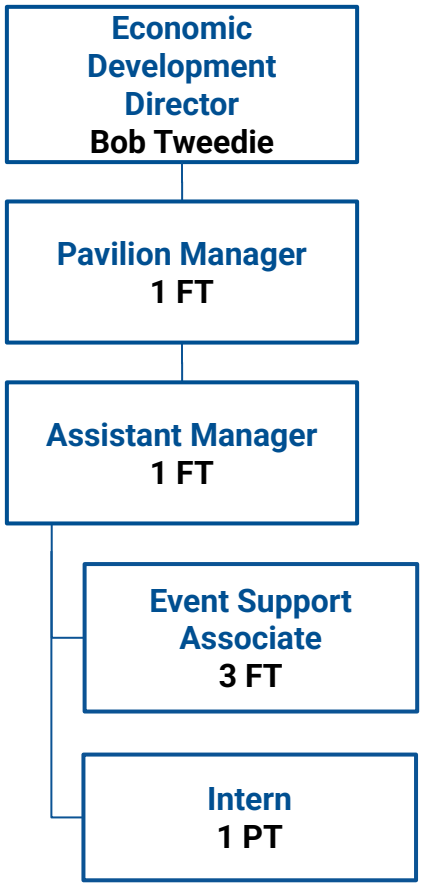
WOOTON PARK GENERAL MAINTENANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
405-7401-572.46-71	FACILITIES	REPAIRS TO FACILITIES WHICH MAY INCLUDE:	21,128	21,128
405-7401-572.52-10	OPERATING SUPPLIES	CONSUMABLES TO MAINTAIN HIGHLY USED PUBLIC RESTROOMS	12,000	19,500
		SAFETY EQUIPMENT	1,000	-
		MARINE AND SHORELINE CONSUMABLES	3,000	-
		HANDTOOLS AND CONSUMABLES SUCH AS BLADES, HARDWARE PREMIX, SPRINKLER HEADS, CORDS, PRESSUREWASHER PARTS, AND OTHERS	3,500	-
405-7401-572.52-11	DURABLE GOODS	CONTINUE TO REPLACE FAILING PICNIC TABLES & BENCHE	12,000	14,150
		REPLACEMENT PRESSURE WASHER	1,500	-
		REPLACEMENT BACKPACK BLOW WITH ELECTRIC	650	-
405-7401-572.52-25	UNIFORMS	REPLACEMENT SHIRTS, BOOTS, HATS, GLOVES, PANTS AND OTHER UNIFORM ITEMS	1,500	1,500

Pavilion Fund

Pavilion Fund

Fund 406

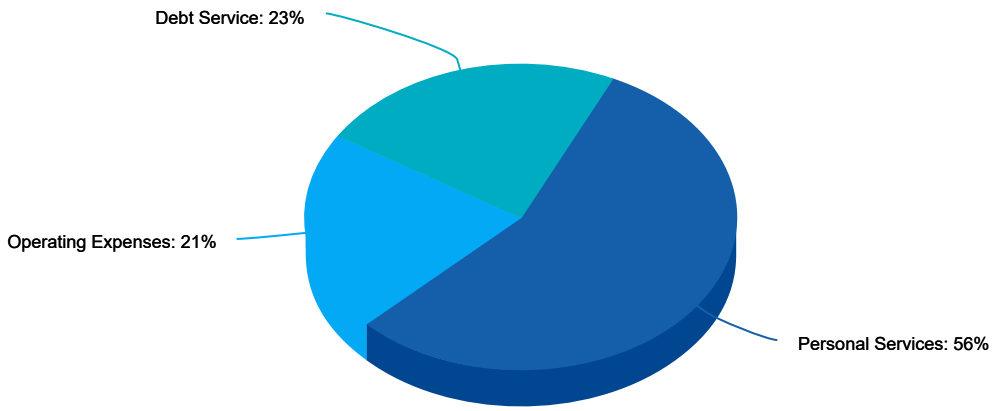


Position Summary				
Authorized Positions	**Pos. #**	**2023-2024**	**2024-2025**	**2025-2026**
Full Time:				
Assistant Manager	75005	1	1	1
Event Support Associate	75002	3	3	3
Pavilion Manager	75001	1	1	1
No. of Full Time		5	5	5
Part Time:				
Intern		1	1	1
No. of Part Time:		1	1	1
Total No. of Positions:		**6**	**6**	**6**
Total FTEs:		**5.5**	**5.5**	**5.5**

Budget Summary

Department Summary	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026	% Change Over FY 24-25
Pavilion Fund				
Personal Services	414,239	443,716	**475,082**	7.07%
Operating Expenses	199,230	227,073	**181,195**	(20.20%)
Capital Expenses	9,343	10,000	**-**	(100.00%)
Debt Service	195,575	195,559	**195,443**	(0.06%)
Grand Total Pavilion	**$818,387**	**$876,348**	**$851,720**	**(2.81%)**
Category Summary				
Personal Services	414,239	443,716	**475,082**	7.07%
Operating Expenses	199,230	227,073	**181,195**	(20.20%)
Capital Expenses	9,343	10,000	**-**	(100.00%)
Debt Service	195,575	195,559	**195,443**	(0.06%)
	-	-	**-**	-%
Grand Total Pavilion	**$818,387**	**$876,348**	**$851,720**	**(2.81%)**

2026 APPROPRIATIONS



PAVILION - 7501

DEPARTMENT MISSION

It is the mission of the Pavilion on the Lake to be an economic engine that positively impacts the local community and businesses by hosting special events, community events, weddings, and other celebrations that attract guests to the downtown, thus creating an employment multiplier. Pavilion staff are committed to provide excellence in customer service to all rental parties and their guests, while maximizing revenue opportunities with a responsible entrepreneurial spirit to create operational self-sufficiency.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Pavilion on the Lake is a unique venue that enhances the "niche and wow" experience successfully created in conjunction with the Tavares Seaplane Base & Marina at the Lake Dora waterfront. The main focus of The Pavilion on the Lake is to provide a positive economic impact on the community by marketing the facility to businesses, conferences, seminars, small to medium-size community events, weddings and corporate events. Staff at The Pavilion on the Lake are responsible for maintaining, coordinating, facilitating, and booking the facility to generate income for the city. Key personnel attend workshops, trade conventions, wedding planning seminars and other industry association meetings in order to market, promote and attract business for the facility.

Staff at the Pavilion on the Lake are also responsible for the fiscal operation of the facility. The basis for financial planning has been to look forward with conservative estimates for revenue and expenses. Staff has committed to the steady growth of revenues through system efficiencies and by growing the reservations base. The financial plan focus is to obtain self-sufficiency.

SERVICE INDICATORS

	Indicator Description	Actual 2023	Actual 2024	Est 2025	Projected 2026
1.	Pavilion Events - Weddings	78	70	100	120
2.	Pavilion Events - Social	15	14	17	20
3.	Pavilion Events - Business	13	15	15	18
4.	Promotional events hosted	26	28	28	29
5.	Simply Married Ceremonies performed	7	14	18	22
6.	Tours Conducted	247	264	280	315
7.	Website Total Users	25,275	28,543	31,818	35,093
8.	Advertising Website Visits (Knot, Wedding Wire)	18,033	18,940	19,250	19,800

2026 GOALS

Organizational Development

Continue providing training opportunities for staff that will further increase their ability to provide services to City citizens and guests from all over the world. By engaging staff in further education and creating a team building environment, has also proven employee retention.

Growth and Development

Increase the number of events to provide economic growth in our downtown. Continue to exceed customer expectations to provide word of mouth marketing. Complete beautification plan for the pavilion grounds. Work with Facilities Management to develop an actionionable plan to address pavilion facility concerns.

City Lifestyle

Provide a welcoming and safe space for future generations to celebrate life's moments, while aligning with the City traditions and values.

Citizen and Customer Service Focus

Provide an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency.

Innovation and Technology

Utilize technology to provide an enhanced level of service by automation and convenience. It is essential to stay relevant with new technology and the ever changing client needs and wants.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness, and ethical standards are promoted as instruments of successful operations.

2026 OBJECTIVES

1. Focus on operational financial self-sufficiency.
2. Continue working with our marketing consultant to update advertising storefronts, social media, and website.
3. Develop unique marketing campaigns targeting specific audiences to attract new business.
4. Monitor and track the sales funnel to better understand clientele decision-making.
5. Track key service indicators, including the number of inquiries, social media traffic, and tour conversions.
6. Participate in bridal shows and networking opportunities to create brand awareness.
7. Create videos that will emphasis the value of our space and location to increase reservations.
8. Optimize the use of technology to maximize efficiency and productivity.
9. Implement improvements to enhance safety and security around the venue.
10. Continue to work with outside vendors and internal departments to maintain pristine facilities and grounds.

2025 ACCOMPLISHMENTS

1. Successfully implemented and programmed a cost-effective event management platform tailored to the Pavilion's specific needs, streamlining booking, scheduling, and client communication.
2. Developed and utilized a structured sales funnel to track leads and improve conversion rates
3. 30% increase in Facebook followers and acquired additional leads through Facebook ads
4. 29% increase in Instagram followers
5. 15% increase in website traffic from social media
6. Increased exposure by curating unique marketing campaigns
7. Awarded "2024 Pick" for The Knot - Best of Weddings
8. Awarded Best of Zola 2025
9. Hosted the Wedding Venue Map Networking Event
10. Exhibited at the Orlando Business Journal event
11. Enhanced beautification efforts of the pavilion gardens
12. Preventative and comprehensive maintenance to ensure that the venue remains pristine and functional
13. Created a Board Shorts video with Lake County
14. Nominated in three categories for the Mappy Awards hosted by Wedding Venue Map
15. Catering RFQ

FUND	**406**
DEPT	**00**
DIVISION	**00**

PAVILION FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
CHARGES FOR SERVICES					
406-0000-347.50-02	OTHER RENTALS/PAVILN	316,166	411,019	391,515	(4.75%)
406-0000-347.50-06	CATERING CONTRACTS	37,919	40,721	37,917	(6.89%)
406-0000-347.50-10	CANCELATION FEE	5,825	9,258	11,208	21.06%
****TOTAL CHARGES FOR SERVICES**		**359,910**	**460,998**	**440,640**	**(4.42%)**
INTEREST & OTHER INCOME					
406-0000-369.10-01	MISCELLANEOUS	11,277	14,576	14,576	-%
****TOTAL INTEREST & OTHER INCOME**		**11,277**	**14,576**	**14,576**	**-%**
OTHER SOURCES					
406-0000-389.01-01	CONTRIBUTIONS FROM GEN FD	396,504	396,504	396,504	-%
406-0000-389.90-01	RETAINED EARNINGS	-	4,270	-	(100.00%)
*APPROPRIATED RESERVES		396,504	400,774	396,504	(1.07%)
****TOTAL OTHER SOURCES**		**396,504**	**400,774**	**396,504**	**(1.07%)**
TOTAL PAVILION FUND REVENUES		**767,691**	**876,348**	**851,720**	**(2.81%)**

FUND 406
DEPT 00
DIVISION 00

PAVILION FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
406-0000-347.50-02	OTHER RENTALS/PAVILN	ESTIMATED RENTAL REVENUE	391,515	391,515
406-0000-347.50-06	CATERING CONTRACTS	ESTIMATED CATERING CONTRACT REVENUE	37,917	37,917
406-0000-347.50-10	CANCELATION FEE	ESTIMATED CANCELLATION FEES REVENUE	11,208	11,208
406-0000-369.10-01	MISCELLANEOUS	ESTIMATED MISCELLANEOUS REVENUE	14,576	14,576
406-0000-389.01-01	CONTRIBUTIONS FROM GEN FD	CONTRIBUTION FROM GENERAL FUND	396,504	396,504

FUND	**406**
DEPT	**75**
DIVISION	**01**

PAVILION FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
SALARIES AND BENEFITS					
406-7501-575.12-10	REGULAR SALARIES	263,061	285,064	301,601	5.80%
406-7501-575.13-10	OTHER SALARIES & WAGES	-	3,600	-	(100.00%)
406-7501-575.14-10	OVERTIME	8,593	8,400	8,400	-%
406-7501-575.21-10	FICA / MED TAXES	19,231	21,117	22,039	4.37%
406-7501-575.22-20	FL STATE RETIREMENT	36,910	40,856	44,429	8.75%
406-7501-575.23-10	HEALTH INSURANCE	44,804	46,337	48,198	4.02%
406-7501-575.23-15	DENTAL INSURANCE	2,192	2,187	2,275	4.02%
406-7501-575.23-20	LIFE INSURANCE	1,500	1,662	1,752	5.42%
406-7501-575.23-21	SHORT-TERM DISABILITY	1,129	1,232	1,286	4.38%
406-7501-575.23-30	DEPENDENT HEALTH INSURANC	22,178	22,937	33,980	48.14%
406-7501-575.23-35	DEPENDENT DENTAL INSURANC	1,671	1,733	2,234	28.91%
406-7501-575.23-40	LONG TERM DISABILITY	688	761	807	6.04%
406-7501-575.23-45	VISION INSURANCE	56	254	424	66.93%
406-7501-575.24-10	WORKERS' COMPENSATION	12,226	7,576	7,657	1.07%
* SALARIES AND BENEFITS		414,239	443,716	475,082	7.07%
OPERATING EXPENDITURES					
406-7501-575.32-10	AUDITING SERVICES	1,959	4,625	4,625	-%
406-7501-575.34-10	CONTRACTUAL SERVICES	41,824	30,403	33,282	9.47%
406-7501-575.40-10	TRAVEL & PER DIEM	3,213	5,849	5,738	(1.90%)
406-7501-575.41-10	TELEPHONE	2,800	1,251	2,682	114.39%
406-7501-575.41-20	OTHER COMMUNICATION	10	621	870	40.10%
406-7501-575.41-30	POSTAGE	1	25	25	-%
406-7501-575.43-10	ELECTRIC, WATER, GAS	62,939	71,009	71,742	1.03%
406-7501-575.44-10	RENTALS & LEASES	1,648	1,648	1,648	-%
406-7501-575.45-10	LIABILITY	2,008	3,451	3,762	9.01%
406-7501-575.46-12	PAVILION	2,384	5,730	1,050	(81.68%)
406-7501-575.46-15	EQUIPMENT	-	1,050	1,050	-%
406-7501-575.46-25	MISCELLANEOUS	727	1,050	1,050	-%
406-7501-575.47-10	PRINTING & BINDING	2,234	3,443	2,182	(36.63%)
406-7501-575.49-10	ADVERTISING	50,455	58,163	28,564	(50.89%)
406-7501-575.49-32	CREDIT CARD PROCESSING	7,396	7,977	8,796	10.27%
406-7501-575.51-10	OFFICE SUPPLIES	394	400	400	-%
406-7501-575.52-10	OPERATING SUPPLIES	13,691	12,000	12,000	-%
406-7501-575.52-11	DURABLE GOODS	4,663	16,624	-	(100.00%)
406-7501-575.52-15	FUEL COSTS	-	729	729	-%
406-7501-575.52-25	UNIFORMS	872	1,000	1,000	-%
406-7501-575.54-10	BKS, PUB, SUB, MEM, LIB	12	25	-	(100.00%)
* OPERATING EXPENDITURES		199,230	227,073	181,195	(20.20%)
CAPITAL EXPENDITURES					
406-7501-575.62-20	BUILDINGS	9,343	10,000	-	(100.00%)
* CAPITAL EXPENDITURES		9,343	10,000	-	(100.00%)
DEBT SERVICE					
406-7501-575.71-05	OTHER	158,000	162,000	166,000	2.47%
406-7501-575.72-05	OTHER	37,575	33,559	29,443	(12.26%)
* DEBT SERVICE		195,575	195,559	195,443	(0.06%)
TOTAL PAVILON		**818,387**	**876,348**	**851,720**	**(2.81%)**

FUND 406
DEPT 75
DIVISION 01

PAVILION FUND EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
406-7501-575.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	301,601	301,601
406-7501-575.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	-	-
406-7501-575.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	8,400	8,400
406-7501-575.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	22,039	22,039
406-7501-575.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	44,429	44,429
406-7501-575.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	48,198	48,198
406-7501-575.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,275	2,275
406-7501-575.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,752	1,752
406-7501-575.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,286	1,286
406-7501-575.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	33,980	33,980
406-7501-575.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,234	2,234
406-7501-575.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	807	807
406-7501-575.23-45	VISION INSURANCE	VISION INSURANCE	424	424
406-7501-575.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	7,657	7,657
406-7501-575.32-10	AUDITING SERVICES	AUDIT SERVICES	3,575	4,625
		ANNUAL FINANCIAL REPORT PREPARATION	1,050	-
406-7501-575.34-10	CONTRACTUAL SERVICES	LANDSCAPING SERVICE	22,000	33,282
		WRITING ASSISTANT SOFTWARE	288	-
		WATERFRONT CLEANUP	1,800	-
		VIDEO HOSTING WEBSITE	300	-
		ROOF CLEANING	1,400	-
		PROPERTY MANAGEMENT SOFTWARE	3,588	-
		PIANO TUNING & CLEANING	250	-
		PHOTO & FILE TRANSFER SOFTWARE	228	-
		MUSIC SUBSCRIPTION	140	-
		LANDSCAPING MULCH	2,550	-
		CREATIVE MARKETING SOFTWARE	320	-
		CREATIVE EMAIL MARKETING TOOL	418	-
406-7501-575.40-10	TRAVEL & PER DIEM	WEDDING MERCHANTS BUSINESS ACADEMY REGISTRATION (MANAGER & ASSISTANT MANAGER)	820	5,738

FUND 406
DEPT 75
DIVISION 01

PAVILION FUND EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
		WEDDING VENUE MAP - MAPPY AWARDS	250	-
		MONORAIL (MANAGER & ASSISTANT MANAGER)	78	-
		MEALS (MANAGER & ASSISTANT MANAGER)	360	-
		INDUSTRY NETWORKING EVENTS	600	-
		HOTEL (MANAGER & ASSISTANT MANAGER)	1,700	-
		CROWD MANAGEMENT UPDATED CERTIFICATE	20	-
		BEYOND THE AISLE: VENUE SALES, STRATEGY & SUCCESS (MANAGER & ASSISTANT MANAGER)	310	-
		AIRFARE (MANAGER & ASSISTANT MANAGER)	1,600	-
406-7501-575.41-10	TELEPHONE	5 CELL PHONES	2,682	2,682
406-7501-575.41-20	OTHER COMMUNICATION	2 HOT SPOTS	870	870
406-7501-575.41-30	POSTAGE	POSTAGE	25	25
406-7501-575.43-10	ELECTRIC, WATER, GAS	WATER	13,201	71,742
		GAS	5,635	-
		ELECTRIC	52,906	-
406-7501-575.44-10	RENTALS & LEASES	TOSHIBA - $68.67 PER MONTH (2 PRINTERS)	1,648	1,648
406-7501-575.45-10	LIABILITY	LIABILITY INSURANCE	3,762	3,762
406-7501-575.46-12	PAVILION	MISC. BUILDING REPAIRS	1,050	1,050
406-7501-575.46-15	EQUIPMENT	MISC. EQUIPMENT REPAIRS	1,050	1,050
406-7501-575.46-25	MISCELLANEOUS	EMERGENCY REPAIR FUND / MISC. REPAIRS	1,050	1,050
406-7501-575.47-10	PRINTING & BINDING	WOODEN USB TOUR TAKEAWAY WITH PAVILION INFORMATION	2,182	2,182
406-7501-575.49-10	ADVERTISING	ADVERTISING INIATIVES WHICH MAY INCLUDE THE FOLLOWING:	28,564	28,564
406-7501-575.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	8,796	8,796
406-7501-575.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	400	400
406-7501-575.52-10	OPERATING SUPPLIES	OPERATING SUPPLIES	12,000	12,000
406-7501-575.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
406-7501-575.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	729	729
406-7501-575.52-25	UNIFORMS	UNIFORMS	1,000	1,000

FUND 406
DEPT 75
DIVISION 01

PAVILION FUND EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
406-7501-575.54-10	BKS, PUB, SUB, MEM, LIB	NO AMOUNT BUDGETED	-	-
406-7501-575.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-
406-7501-575.71-05	OTHER	REFUNDING REVENUE NOTE 2017 PRINCIPAL FEBRUARY	166,000	166,000
406-7501-575.72-05	OTHER	REFUNDING REVENUE NOTE 2017 INTEREST FEBRUARY	15,763	29,443
		REFUNDING REVENUE NOTE 2017 INTEREST AUGUST	13,680	-

TAVARES

America's Seaplane City®

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Water/Wastewater Impacts

Water/Wastewater Impacts

Fund 441

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Water-33				
Operating Expenses	321,107	200,000	**200,000**	-%
Capital Expenses	-	261,915	**260,000**	(0.73%)
Total Water	321,107	461,915	**460,000**	(0.41%)
Wastewater-35				
Operating Expenses	461,415	200,000	**200,000**	-%
Capital Expenses	-	611,704	**275,000**	(55.04%)
Total Wastewater	461,415	811,704	**475,000**	(41.48%)
Grand Total W/WW Impacts	**$782,522**	**$1,273,619**	**$935,000**	**(26.59%)**
Category Summary				
Operating Expenses	782,522	400,000	**400,000**	-%
Capital Expenses	-	873,619	**535,000**	(38.76%)
Grand Total W/WW Impacts	**$782,522**	**$1,273,619**	**$935,000**	**(26.59%)**

FUND 441
DEPT 00
DIVISION 00

WATER/WASTEWATER IMPACT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
INTEREST & OTHER INCOME					
441-0000-361.10-02	SBA INTEREST	125,820	-	-	-%
****TOTAL INTEREST & OTHER INCOME**		**125,820**	**-**	**-**	**-%**
IMPACT FEES					
441-0000-363.29-01	WATER IMPACT FEES	455,392	451,387	491,603	8.91%
441-0000-363.29-02	SEWER IMPACT FEES	721,078	848,334	923,816	8.90%
****TOTAL IMPACT FEES**		**1,176,470**	**1,299,721**	**1,415,419**	**8.90%**
OTHER SOURCES					
441-0000-389.90-00	APPROPRIATED RESERVES	-	(26,102)	(480,419)	1740.54%
*APPROPRIATED RESERVES		-	(26,102)	(480,419)	1740.54%
****TOTAL OTHER SOURCES**		**-**	**(26,102)**	**(480,419)**	**1740.54%**
TOTAL WATER/WASTEWATER IMPACTS		**1,302,290**	**1,273,619**	**935,000**	**(26.59%)**

FUND 441
DEPT 00
DIVISION 00

WATER/WASTEWATER IMPACT FEE REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
441-0000-361.10-02	SBA INTEREST	NO AMOUNT BUDGETED	-	-
441-0000-363.29-01	WATER IMPACT FEES	ESTIMATED WATER CONNECTION CHARGE COLLECTIONS	491,603	491,603
441-0000-363.29-02	SEWER IMPACT FEES	ESTIMATED WASTEWATER CONNECTION CHARGE COLLECTIONS	923,816	923,816
441-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(480,419)	(480,419)

FUND 441
DEPT See Below
DIVISION See Below

WATER/WASTEWATER IMPACT FEE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
3301-WATER TREATMENT					
OPERATING EXPENDITURES					
441-3301-533.59-10	DEPRECIATION EXPENSE	114,381	-	-	-%
441-3301-533.59-13	BAD DEBT	498	-	-	-%
441-3301-533.59-70	TRANSFER TO SRF LOAN DEBT	200,000	200,000	200,000	-%
* OPERATING EXPENDITURES		314,879	200,000	200,000	-%
CAPITAL EXPENDITURES					
441-3301-533.64-25	FUTURE PROJECTS	-	261,915	260,000	(0.73%)
* CAPITAL EXPENDITURES		-	261,915	260,000	(0.73%)
TOTAL 3301-WATER TREATMENT		**314,879**	**461,915**	**460,000**	(0.41%)
3302-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
441-3302-533.59-10	DEPRECIATION EXPENSE	6,228	-	-	-%
* OPERATING EXPENDITURES		6,228	-	-	-%
TOTAL 3302-WATER DISTRIBUTION		**6,228**	**-**	**-**	-%
3501-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
441-3501-535.59-10	DEPRECIATION EXPENSE	188,589	-	-	-%
441-3501-535.59-70	TRANSFER TO SRF LOAN DEBT	200,000	200,000	200,000	-%
* OPERATING EXPENDITURES		388,589	200,000	**200,000**	-%
CAPITAL EXPENDITURES					
441-3501-535.64-25	FUTURE PROJECTS	4,213	251,854	150,000	(40.44%)
441-3501-535.69-99	ASSET RECLASSIFICATION	(4,213)	-	-	-%
* CAPITAL EXPENDITURES		-	251,854	**150,000**	(40.44%)
TOTAL 3501-WATER DISTRIBUTION		**388,589**	**451,854**	**350,000**	(22.54%)
3502-REUSE WATER					
OPERATING EXPENDITURES					
441-3502-535.59-10	DEPRECIATION EXPENSE	14,835	-	-	-%
* OPERATING EXPENDITURES		14,835	-	**-**	-%
TOTAL 3502-REUSE WATER		**14,835**	**-**	**-**	-%
3504-WASTEWATER COLLECTION					
OPERATING EXPENDITURES					
441-3504-535.59-10	DEPRECIATION EXPENSE	57,991	-	-	-%
* OPERATING EXPENDITURES		57,991	-	**-**	-%
CAPITAL EXPENDITURES					
441-3504-535.64-25	FUTURE PROJECTS	49,367	164,853	125,000	(24.17%)
441-3504-535.65-87	UT SYS CIRN '21-PENINSULA	109,951	194,997	-	(100.00%)
441-3504-535.69-98	ASSET RECLASS-CIP	(139,296)	-	-	-%
441-3504-535.69-99	ASSET RECLASSIFICATION	(20,022)	-	-	-%
* CAPITAL EXPENDITURES		-	359,850	**125,000**	(65.26%)
TOTAL 3504-WASTEWATER COLLECTION		**57,991**	**359,850**	**125,000**	(65.26%)
TOTAL WATER/WASTEWATER IMPACTS		**782,522**	**1,273,619**	**935,000**	**(26.59%)**

FUND 441
DEPT See Below
DIVISION See Below

WATER/WASTEWATER IMPACT FEE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
3301-WATER TREATMENT				
441-3301-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
441-3301-533.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
441-3301-533.59-70	TRANSFER TO SRF LOAN DEBT	TRANSFER TO SRF LOAN DEBT FUND	200,000	200,000
441-3301-533.64-25	FUTURE PROJECTS	ISBA UTILITY MASTER PLAN	100,000	260,000
		12" WATER MAIN EXTENTION FOR HOSPITAL	160,000	-
3302-WATER DISTRIBUTION				
441-3302-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
3501-WASTEWATER TREATMENT				
441-3501-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
441-3501-535.59-70	TRANSFER TO SRF LOAN DEBT	TRANSFER TO SRF LOAN DEBT FUND	200,000	200,000
441-3501-535.64-25	FUTURE PROJECTS	WWTP FACILITIES MASTER PLAN	150,000	150,000
441-3501-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
3502-REUSE WATER				
3504-WASTEWATER COLLECTION				
441-3504-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
441-3504-535.64-25	FUTURE PROJECTS	LOW PRESSURE SEWER SYSTEM IN ISBA AREA	75,000	125,000
		ISBA STUDY - EXTENSION OF SEWER LINES	50,000	-
441-3504-535.65-87	UT SYS CIRN '21-PENINSULA	NO AMOUNT BUDGETED	-	-
441-3504-535.69-98	ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-
441-3504-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-

Water/Wastewater Replacement/ Renewal/ Investment

Water/Wastewater Replacement/Renewal/Investment Fund

Fund 443

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Water-33				
Operating Expenses	33,323	-	**-**	-%
Capital Expenses	-	291,000	**50,000**	(82.82%)
Total Water	33,323	291,000	**50,000**	(82.82%)
Wastewater-35				
Operating Expenses	141,098	-	**-**	-%
Capital Expenses	-	821,441	**367,000**	(55.32%)
Total Wastewater	141,098	821,441	**367,000**	(55.32%)
Grand Total W/WW RR&I	**$174,421**	**$1,112,441**	**$417,000**	**(62.51%)**
Category Summary				
Operating Expenses	174,421	-	**-**	-%
Capital Expenses	-	1,112,441	**417,000**	(62.51%)
Grand Total W/WW Impacts	**$174,421**	**$1,112,441**	**$417,000**	**(62.51%)**

FUND **443**
DEPT **00**
DIVISION **00**

WATER/WASTEWATER RRI REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
OTHER SOURCES					
443-0000-381.04-01	TRANSFERS FROM WATER/SEWR	300,000	300,000	400,000	33.33%
443-0000-389.90-00	APPROPRIATED RESERVES	-	812,441	17,000	(97.91%)
*APPROPRIATED RESERVES		300,000	1,112,441	**417,000**	(62.51%)
****TOTAL OTHER SOURCES**		**300,000**	**1,112,441**	**417,000**	**(62.51%)**
TOTAL WATER/WW RRI FUND		**300,000**	**1,112,441**	**417,000**	**(62.51%)**

FUND	**443**
DEPT	**00**
DIVISION	**00**

WATER/WASTEWATER RRI REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
443-0000-381.04-01	TRANSFERS FROM WATER/SEWR	TRANSFERS FROM WATER AND WASTEWATER FUND	400,000	400,000
443-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FROM RESERVES	17,000	17,000

FUND 443
DEPT See Below
DIVISION See Below

WATER/WASTEWATER RRI EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
3301-WATER TREATMENT					
OPERATING EXPENDITURES					
443-3301-533.59-10	DEPRECIATION EXPENSE	30,974	-	-	-%
* OPERATING EXPENDITURES		30,974	-	-	-%
CAPITAL EXPENDITURES					
443-3301-533.64-10	EQUIP - REPLACEMENT	61,831	149,000	50,000	(66.44%)
443-3301-533.64-25	FUTURE PROJECTS	-	112,000	-	(100.00%)
443-3301-533.69-99	ASSET RECLASSIFICATION	(61,831)	-	-	-%
* CAPITAL EXPENDITURES		-	261,000	50,000	(80.84%)
TOTAL 3301-WATER TREATMENT		**30,974**	**261,000**	**50,000**	(80.84%)
3302-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
443-3302-533.59-10	DEPRECIATION EXPENSE	2,349	-	-	-%
* OPERATING EXPENDITURES		2,349	-	-	-%
CAPITAL EXPENDITURES					
443-3302-533.64-25	FUTURE PROJECTS	95,856	30,000	-	(100.00%)
443-3302-533.69-99	ASSET RECLASSIFICATION	(95,856)	-	-	-%
* CAPITAL EXPENDITURES		-	30,000	-	(100.00%)
TOTAL 3302-WATER DISTRIBUTION		**2,349**	**30,000**	**-**	(100.00%)
3501-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
443-3501-535.59-10	DEPRECIATION EXPENSE	51,682	-	-	-%
* OPERATING EXPENDITURES		51,682	-	-	-%
CAPITAL EXPENDITURES					
443-3501-535.64-10	EQUIP - REPLACEMENT	49,725	118,620	-	(100.00%)
443-3501-535.64-25	FUTURE PROJECTS	-	30,130	-	(100.00%)
443-3501-535.69-99	ASSET RECLASSIFICATION	(49,725)	-	-	-%
* CAPITAL EXPENDITURES		-	148,750	-	(100.00%)
TOTAL 3501-WATER DISTRIBUTION		**51,682**	**148,750**	**-**	(100.00%)
3504-WASTEWATER COLLECTION					
OPERATING EXPENDITURES					
443-3504-535.59-10	DEPRECIATION EXPENSE	89,416	-	-	-%
* OPERATING EXPENDITURES		89,416	-	-	-%
CAPITAL EXPENDITURES					
443-3504-535.64-10	EQUIP - REPLACEMENT	165,948	133,075	75,000	(43.64%)
443-3504-535.64-15	EQUIP - NEW	10,581	-	-	-%
443-3504-535.64-25	FUTURE PROJECTS	171,486	539,616	292,000	(45.89%)
443-3504-535.69-99	ASSET RECLASSIFICATION	(348,015)	-	-	-%
* CAPITAL EXPENDITURES		-	672,691	367,000	(45.44%)
TOTAL 3504-WASTEWATER COLLECTION		**89,416**	**672,691**	**367,000**	(45.44%)
TOTAL W/WW RRI FUND EXPENSES		**174,421**	**1,112,441**	**417,000**	**(62.51%)**

FUND 443
DEPT See Below
DIVISION See Below

WATER/WASTEWATER RRI EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
3301-WATER TREATMENT				
443-3301-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
443-3301-533.64-10	EQUIP - REPLACEMENT	PLANTS EMERGENCY REPLACEMENT PUMPS - CONTINGENCY FOR REPLACEMENT OF PLANT PUMPS - PLANTS 1 - 4	25,000	50,000
		PLANT EMERGENCY REPLACEMENT MOTORS - CONTINGENCY FOR REPLACEMENT OF PLANT MOTORS - PLANTS 1 - 4	25,000	-
443-3301-533.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
443-3301-533.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
3302-WATER DISTRIBUTION				
443-3302-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
443-3302-533.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
443-3302-533.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
3501-WASTEWATER TREATMENT				
443-3501-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
443-3501-535.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
443-3501-535.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
443-3501-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
3504-WASTEWATER COLLECTION				
443-3504-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
443-3504-535.64-10	EQUIP - REPLACEMENT	REPLACE GENERATOR AT LS 54	75,000	75,000
443-3504-535.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
443-3504-535.64-25	FUTURE PROJECTS	LS 13 REHAB	70,000	292,000
		LS 52 REHAB	57,000	-
		LS 50 REHAB	91,000	-
		LS 36 REHAB	74,000	-
443-3504-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-

SRF Loan Construction

SRF Loan Construction

Fund 444

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Water-33				
Operating Expenses	312,199	-	-	-%
Capital Expenses	-	418,955	-	(100.00%)
Total Water	312,199	418,955	-	(100.00%)
Wastewater-35				
Operating Expenses	1,175,567	-	-	-%
Total Wastewater	1,175,567	-	-	-%
Stormwater-38				
Operating Expenses	231,702	-	-	-%
Total Stormwater	231,702	-	-	-%
Category Summary				
Operating Expenses	1,719,468	-	-	-%
Capital Expenses	-	418,955	-	(100.00%)
Grand Total SRF Loan	**$1,719,468**	**$418,955**	**$-**	**(100.00%)**

FUND 444
DEPT 00
DIVISION 00

SRF LOAN CONSTRUCTION REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
OTHER SOURCES					
444-0000-389.90-00	APPROPRIATED RESERVES	-	418,955	-	(100.00%)
*APPROPRIATED RESERVES		-	418,955	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**418,955**	**-**	**(100.00%)**
TOTAL SRF LOAN CONSTRUCTION		**-**	**418,955**	**-**	**(100.00%)**

FUND	**444**
DEPT	**00**
DIVISION	**00**

SRF LOAN CONSTRUCTION REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
NO REVENUES BUDGETED			

FUND 444
DEPT See Below
DIVISION See Below

SRF LOAN CONSTRUCTION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
3301-WATER TREATMENT					
OPERATING EXPENDITURES					
444-3301-533.59-10	DEPRECIATION EXPENSE	86,224	-	-	-%
* OPERATING EXPENDITURES		86,224	-	-	-%
TOTAL 3301-WATER TREATMENT		**86,224**	**-**	**-**	**-%**
3302-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
444-3302-533.59-10	DEPRECIATION EXPENSE	225,975	-	-	-%
* OPERATING EXPENDITURES		225,975	-	-	-%
CAPITAL EXPENDITURES					
444-3302-533.65-89	SRF350980 - LK HERMOSA	105,973	418,955	-	(100.00%)
444-3302-533.69-98	ASSET RECLASS-CIP	(105,973)	-	-	-%
* CAPITAL EXPENDITURES		-	418,955	-	(100.00%)
TOTAL 3302-WATER DISTRIBUTION		**225,975**	**418,955**	**-**	**(100.00%)**
3501-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
444-3501-535.59-10	DEPRECIATION EXPENSE	761,350	-	-	-%
* OPERATING EXPENDITURES		761,350	-	-	-%
TOTAL 3501-WATER DISTRIBUTION		**761,350**	**-**	**-**	**-%**
3502-REUSE					
OPERATING EXPENDITURES					
444-3502-535.59-10	DEPRECIATION EXPENSE	2,824	-	-	-%
* OPERATING EXPENDITURES		2,824	-	-	-%
TOTAL 3502-REUSE		**2,824**	**-**	**-**	**-%**
3504-WASTEWATER COLLECTION					
OPERATING EXPENDITURES					
444-3504-535.59-10	DEPRECIATION EXPENSE	411,393	-	-	-%
* OPERATING EXPENDITURES		411,393	-	-	-%
TOTAL 3504-WASTEWATER COLLECTION		**411,393**	**-**	**-**	**-%**
3801-STORMWATER					
OPERATING EXPENDITURES					
444-3801-538.59-10	DEPRECIATION EXPENSE	231,702	-	-	-%
* OPERATING EXPENDITURES		231,702	-	-	-%
TOTAL 3801-STORMWATER		**231,702**	**-**	**-**	**-%**
TOTAL SRF LOAN		**1,719,468**	**418,955**	**-**	**(100.00%)**

FUND	**444**
DEPT	**See Below**
DIVISION	**See Below**

SRF LOAN CONSTRUCTION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
NO EXPENDITURE BUDGETED			

SRF Loan
Debt Fund

SRF Loan Debt Fund

Fund 445

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Public Works Admin-36				
Debt Service	644,998	2,404,478	**2,575,052**	7.09%
Grand Total SRF Debt	**$644,998**	**$2,404,478**	**$2,575,052**	**7.09%**

FUND 445
DEPT 00
DIVISION 00

SRF LOAN DEBT SERVICE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
OTHER SOURCES					
445-0000-381.04-01	TRANSFERS FROM WATER/SEWR	2,150,916	1,757,349	1,927,924	9.71%
445-0000-381.04-03	TRANSFERS FROM STORMWATER	247,131	247,129	247,128	(0.00%)
445-0000-381.04-04	TRANSFERS FROM IMPACT FEE	400,000	400,000	400,000	-%
*APPROPRIATED RESERVES		2,798,047	2,404,478	2,575,052	7.09%
****TOTAL OTHER SOURCES**		**2,798,047**	**2,404,478**	**2,575,052**	**7.09%**
TOTAL SRF LOAN DEBT SERVICE		**2,798,047**	**2,404,478**	**2,575,052**	**7.09%**

FUND 445
DEPT 00
DIVISION 00

SRF LOAN DEBT SERVICE REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
445-0000-381.04-01	TRANSFERS FROM WATER/SEWR	FROM WATER OPERATING	1,087,526	1,927,924
		LESS TRANSFER FROM STORMWATER	(247,128)	-
		FROM WASTEWATER OPERATING	1,087,526	-
445-0000-381.04-03	TRANSFERS FROM STORMWATER	SRF 350940 - TRANSFER FROM STORMWATER	247,128	247,128
445-0000-381.04-04	TRANSFERS FROM IMPACT FEE	TRANSFER FROM WATER CONNECTION FEES (441)	200,000	400,000
		TRANSFER FROM SEWER CONNECTION FEES (441)	200,000	-

FUND	**445**
DEPT	**36**
DIVISION	**01**

SRF LOAN DEBT SERVICE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
DEBT SERVICE					
445-3601-536.71-75	D/S PRIN SRF LOAN	-	1,879,366	1,945,651	3.53%
445-3601-536.72-75	D/S INT SRF LOAN	512,914	525,112	629,401	19.86%
445-3601-536.73-10	DEBT SERVICE COSTS	132,084	-	-	-%
* DEBT SERVICE		644,998	2,404,478	2,575,052	7.09%
TOTAL SRF LOAN DEBT SERVICE		**644,998**	**2,404,478**	**2,575,052**	**7.09%**

FUND	**445**
DEPT	**36**
DIVISION	**01**

SRF LOAN DEBT SERVICE EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
445-3601-536.71-75	D/S PRIN SRF LOAN	SRF 350301 PRINCIPAL MAY	10,653	1,945,651
		SRF CW350900 PRINCIPAL OCTOBER	99,612	-
		SRF CW350900 PRINCIPAL APRIL	100,446	-
		SRF 789060 PRINCIPAL OCTOBER	22,131	-
		SRF 789060 PRINCIPAL APRIL	22,455	-
		SRF 78905P PRINCIPAL JUNE	275,094	-
		SRF 78905P PRINCIPAL DECEMBER	272,072	-
		SRF 350980 PRINCIPAL FEBRUARY	16,012	-
		SRF 350980 PRINCIPAL AUGUST	16,099	-
		SRF 350961 PRINCIPAL FEBRUARY	16,822	-
		SRF 350961 PRINCIPAL AUGUST	16,907	-
		SRF 350960 PRINCIPAL NOVEMBER	3,762	-
		SRF 350960 PRINCIPAL MAY	3,800	-
		SRF 350951 PRINCIPAL FEBRUARY	144,204	-
		SRF 350951 PRINCIPAL AUGUST	144,615	-
		SRF 350950 PRINCIPAL NOVEMBER	494	-
		SRF 350950 PRINCIPAL MAY	497	-
		SRF 350940 PRINCIPAL JUNE	115,880	-
		SRF 350940 PRINCIPAL DECEMBER	115,732	-
		SRF 350930 PRINCIPAL OCTOBER	122,794	-
		SRF 350930 PRINCIPAL APRIL	124,044	-
		SRF 350920 PRINCIPAL OCTOBER	75,518	-
		SRF 350920 PRINCIPAL APRIL	76,456	-
		SRF 350910 PRINCIPAL OCTOBER	69,114	-
		SRF 350910 PRINCIPAL APRIL	69,933	-
		SRF 350301 PRINCIPAL NOVEMBER	10,505	-
445-3601-536.72-75	D/S INT SRF LOAN	SRF 350301 INTEREST MAY	1,431	629,401
		SRF CW350900 INTEREST OCTOBER	39,466	-
		SRF CW350900 INTEREST APRIL	38,632	-
		SRF 789060 INTEREST OCTOBER	6,598	-
		SRF 789060 INTEREST APRIL	6,274	-
		SRF 78905P INTEREST JUNE	64,334	-
		SRF 78905P INTEREST DECEMBER	67,356	-
		SRF 350961 INTEREST AUGUST	3,159	-
		SRF 350960 INTEREST NOVEMBER	314	-
		SRF 350960 INTEREST MAY	276	-
		SRF 350950 INTEREST NOVEMBER	93	-
		SRF 350950 INTEREST MAY	90	-
		SRF 350940 INTEREST JUNE	7,685	-
		SRF 350940 INTEREST DECEMBER	7,833	-
		SRF 350930 INTEREST OCTOBER	59,558	-
		SRF 350930 INTEREST APRIL	58,308	-
		SRF 350920 INTEREST OCTOBER	18,799	-
		SRF 350920 INTEREST APRIL	17,861	-
		SRF 350910 PRINCIPAL OCTOBER	13,359	-
		SRF 350910 INTEREST APRIL	12,540	-
		SRF 350301 INTEREST NOVEMBER	1,579	-

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Sunset View Project Fund

Sunset View Project Fund

Fund 447

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Water Treatment				
Operating Expenses	13,174	-	-	-%
Debt Service	3,251	126,644	-	(100.00%)
Total Water Treatment	16,425	126,644	-	(100.00%)
Wastewater Treatment				
Operating Expenses	29,218	-	-	-%
Total Wastewater Treatment	29,218	-	-	-%
Grand Total Sunset View	**$45,643**	**$126,644**	**$-**	**(100.00%)**

FUND	**447**
DEPT	**00**
DIVISION	**00**

SUNSET VIEW PROJECT REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
SUNSET VIEW PROJECT ASSESSMENTS					
447-0000-325.10-01	SUNSET VIEW PROJECT	262	-	-	-%
****TOTAL SUNSET VIEW PROJECT ASSESSMENTS**		**262**	**-**	**-**	**-%**
INTEREST & OTHER INCOME					
447-0000-361.10-11	ASSESSMENT INTEREST	9,762	-	-	-%
****TOTAL INTEREST & OTHER INCOME**		**9,762**	**-**	**-**	**-%**
OTHER SOURCES					
447-0000-381.04-01	TRANSFERS FROM WATER/SEWR	-	101,644	-	(100.00%)
447-0000-389.90-01	RETAINED EARNINGS	-	25,000	-	(100.00%)
*APPROPRIATED RESERVES		-	126,644	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**126,644**	**-**	**(100.00%)**
TOTAL SUNSET VIEW REVENUE		**10,024**	**126,644**	**-**	**(100.00%)**

FUND	**447**
DEPT	**00**
DIVISION	**00**

SUNSET VIEW PROJECT FUND REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
447-0000-325.10-01	SUNSET VIEW PROJECT	NO AMOUNT BUDGETED	-	-
447-0000-361.10-11	ASSESSMENT INTEREST	NO AMOUNT BUDGETED	-	-
447-0000-381.04-01	TRANSFERS FROM WATER/SEWR	NO AMOUNT BUDGETED	-	-

FUND	**447**
DEPT	**33**
DIVISION	**01**

SUNSET VIEW PROJECT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
447-3301-533.59-10	DEPRECIATION EXPENSE	10,157	-	-	-%
447-3301-533.59-13	BAD DEBT	3,017	-	-	-%
* OPERATING EXPENDITURES		13,174	-	-	-%
DEBT SERVICE					
447-3301-533.71-41	SUNSET VIEW SPEC ASSESSME	-	125,000	-	(100.00%)
447-3301-533.72-41	SUNSET VIEW SPEC ASSESS	3,251	1,644	-	(100.00%)
* DEBT SERVICE		3,251	126,644	-	(100.00%)
TOTAL SUNSET VIEW EXPENDITURES		**16,425**	**126,644**	**-**	**(100.00%)**

FUND	**447**
DEPT	**33**
DIVISION	**01**

SUNSET VIEW PROJECT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
447-3301-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
447-3301-533.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
447-3301-533.71-41	SUNSET VIEW SPEC ASSESSME	NO AMOUNT BUDGETED	-	-
447-3301-533.72-41	SUNSET VIEW SPEC ASSESS	NO AMOUNT BUDGETED	-	-

FUND	**447**
DEPT	**35**
DIVISION	**01**

SUNSET VIEW PROJECT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
447-3501-535.59-10	DEPRECIATION EXPENSE	29,218	-	-	-%
* OPERATING EXPENDITURES		29,218	-	-	-%
TOTAL SUNSET VIEW EXPENDITURES		**29,218**	**-**	**-**	**-%**

FUND	**447**
DEPT	**35**
DIVISION	**01**

SUNSET VIEW PROJECT EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
447-3501-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-

Trust and Agency Funds

Trust and Agency Funds

Funds 601, 602, 605, 606

Budget Summary				
Department Summary	**Audited Actuals 2023-2024**	**Revised Budget 2024-2025**	**Adopted Budget 2025-2026**	**% Change Over FY 24-25**
Administration-12				
Transfers & Others	-	6,830	**43,165**	531.99%
Total Fund 501	-	6,830	**43,165**	531.99%
Police Services-21				
Operating Expenses	94,669	93,610	**103,190**	10.23%
Transfers & Others	3,101,171	2,527,143	2,101,500	(16.84%)
Total Fund 602	3,195,840	2,620,753	**2,204,690**	(15.88%)
Fire Services-22				
Operating Expenses	86,858	93,456	**97,188**	3.99%
Transfers & Others	1,507,974	1,545,088	**1,765,018**	14.23%
Total Fund 601	1,594,832	1,638,544	**1,862,206**	13.65%
Library-71				
Operating Expenses	-	-	**350**	-%
Total Fund 605	-	-	**350**	-%
Parks & Recreation-72				
Operating Expenses	-	-	**450**	-%
Total Fund 606	-	-	**450**	-%
Grand Total Trust and Agency Funds	**$4,790,672**	**$4,266,127**	**$4,110,861**	**(3.64%)**

FUND 601
DEPT 00
DIVISION 00

MUNICIPAL FIREFIGHTERS PENSION REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
INTEREST & OTHER INCOME					
601-0000-361.10-08	INVESTMENT	376,449	198,906	302,059	51.86%
601-0000-367.01-00	SALE OF INVESTMENTS	11,971	29,584	24,070	(18.64%)
601-0000-367.02-00	UNREALIZED GAIN ON INVEST	3,160,166	2,105,375	2,374,306	12.77%
****TOTAL INTEREST & OTHER INCOME**		**3,548,586**	**2,333,865**	**2,700,435**	**15.71%**
OTHER SOURCES					
601-0000-368.10-00	EMPLOYEE CONTRIBUTIONS	29,414	44,211	26,688	(39.63%)
601-0000-368.30-00	EMPLOYER CONTRIBUTIONS	267,505	314,845	407,983	29.58%
601-0000-368.40-00	STATE INSUR PREM CONTRIB	151,165	123,299	125,000	1.38%
601-0000-389.90-00	APPROPRIATED RESERVES	-	(1,108,290)	(1,397,900)	26.13%
*APPROPRIATED RESERVES		448,084	(625,935)	(838,229)	33.92%
****TOTAL OTHER SOURCES**		**448,084**	**(625,935)**	**(838,229)**	**33.92%**
TOTAL MUN. FIREFIGHTERS PENSION		**3,996,670**	**1,707,930**	**1,862,206**	**9.03%**

FUND 601
DEPT 00
DIVISION 00

MUNICIPAL FIREFIGHTERS PENSION REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
601-0000-361.10-08	INVESTMENT	ESTIMATED	302,059	302,059
601-0000-367.01-00	SALE OF INVESTMENTS	ESTIMATED AMOUNT	24,070	24,070
601-0000-367.02-00	UNREALIZED GAIN ON INVEST	ESTIMATED AMOUNT	2,374,306	2,374,306
601-0000-368.10-00	EMPLOYEE CONTRIBUTIONS	ESTIMATED EMPLOYEE CONTRIBUTIONS	26,688	26,688
601-0000-368.30-00	EMPLOYER CONTRIBUTIONS	ESTIAMTED EMPLOYER CONTRIBUTIONS	407,983	407,983
601-0000-368.40-00	STATE INSUR PREM CONTRIB	ESTIMATED STATE INSURANCE PREM CONTRIBUTION	125,000	125,000
601-0000-389.90-00	APPROPRIATED RESERVES	NON-APPROPRIATED ESTIMATED REVENUE	(1,397,900)	(1,397,900)

FUND 601
DEPT 22
DIVISION 01

MUNICIPAL FIREFIGHTERS PENSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
601-2201-522.31-11	LEGAL FEES	2,013	5,418	3,361	(37.97%)
601-2201-522.34-10	CONTRACTUAL SERVICES	84,845	87,538	93,327	6.61%
601-2201-522.40-10	TRAVEL & PER DIEM	-	500	500	-%
* OPERATING EXPENDITURES		86,858	93,456	97,188	3.99%
TRANSFERS AND OTHERS					
601-2201-522.91-15	UNREALIZED LOSS ON INVEST	1,071,717	1,110,350	1,376,825	24.00%
601-2201-522.91-20	LOSS ON INVESTMENTS	28,571	6,306	12,720	101.71%
601-2201-522.91-25	RETIREMENT PAYMENTS	407,686	427,816	375,473	(12.23%)
601-2201-522.91-35	TERMINATION PAYMENTS	-	616	-	(100.00%)
* TRANSFERS AND OTHERS		1,507,974	1,545,088	1,765,018	14.23%
TOTAL MUN. FIREFIGHTERS PENSION		**1,594,832**	**1,638,544**	**1,862,206**	**13.65%**

FUND 601
DEPT 22
DIVISION 01

MUNICIPAL FIREFIGHTERS PENSION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
601-2201-522.31-11	LEGAL FEES	ESTIMATED LEGAL SERVICE FEES	3,361	3,361
601-2201-522.34-10	CONTRACTUAL SERVICES	ESTIMATED CONTRACTUAL SERVICE FEES	93,327	93,327
601-2201-522.40-10	TRAVEL & PER DIEM	ESTIAMTED TRAVEL PER DIEM	500	500
601-2201-522.91-15	UNREALIZED LOSS ON INVEST	ESTIMATED UNREALIZED LOSS ON INVESTMENTS	1,376,825	1,376,825
601-2201-522.91-20	LOSS ON INVESTMENTS	ESTIMATED LOSS ON INVESTMENTS	12,720	12,720
601-2201-522.91-25	RETIREMENT PAYMENTS	ESTIMATED RETIREMENT PAYMENTS	375,473	375,473
601-2201-522.91-35	TERMINATION PAYMENTS	NO AMOUNT BUDGETED	-	-

FUND 602
DEPT 00
DIVISION 00

MUNICIPAL POLICE PENSION REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
INTEREST & OTHER INCOME					
602-0000-351.40-00	CLASS ACTION REV	50	-	-	-%
602-0000-361.10-08	INVESTMENT	552,569	275,291	371,723	35.03%
602-0000-367.01-00	SALE OF INVESTMENTS	35,837	30,292	36,135	19.29%
602-0000-367.02-00	UNREALIZED GAIN ON INVEST	4,535,484	2,008,644	2,444,487	21.70%
****TOTAL INTEREST & OTHER INCOME**		**5,123,940**	**2,314,227**	**2,852,345**	**23.25%**
OTHER SOURCES					
602-0000-368.10-00	EMPLOYEE CONTRIBUTIONS	153,148	148,686	169,917	14.28%
602-0000-368.30-00	EMPLOYER CONTRIBUTIONS	559,608	544,448	857,405	57.48%
602-0000-368.40-00	STATE INSUR PREM CONTRIB	214,922	172,196	173,000	0.47%
602-0000-389.90-00	APPROPRIATED RESERVES	-	(628,190)	(1,847,977)	194.17%
*APPROPRIATED RESERVES		927,678	237,140	(647,655)	(373.11%)
****TOTAL OTHER SOURCES**		**927,678**	**237,140**	**(647,655)**	**(373.11%)**
TOTAL MUN. FIREFIGHTERS PENSION		**6,051,618**	**2,551,367**	**2,204,690**	**(13.59%)**

FUND	**602**
DEPT	**00**
DIVISION	**00**

MUNICIPAL POLICE PENSION REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
602-0000-351.40-00	CLASS ACTION REV	NO AMOUNT BUDGETED	-	-
602-0000-361.10-08	INVESTMENT	ESTIMATED INVESTMENT INTEREST	371,723	371,723
602-0000-367.01-00	SALE OF INVESTMENTS	ESTIMATED AMOUNT - SALE OF INVESTMENTS	36,135	36,135
602-0000-367.02-00	UNREALIZED GAIN ON INVEST	ESTIMATED AMOUNT - UNREALIZED GAIN ON INVESTMENTS	2,444,487	2,444,487
602-0000-368.10-00	EMPLOYEE CONTRIBUTIONS	ESTIMATED EMPLOYEE CONTRIBUTIONS	169,917	169,917
602-0000-368.30-00	EMPLOYER CONTRIBUTIONS	ESTIMATED EMPLOYER CONTRIBUTIONS	857,405	857,405
602-0000-368.40-00	STATE INSUR PREM CONTRIB	ESTIMATED STATE INSURANCE PREMIUM CONTRIBUTIONS	173,000	173,000
602-0000-389.90-00	APPROPRIATED RESERVES	ESTIMATED UN-APPROPRIATED REVENUE	(1,847,977)	(1,847,977)

FUND 602
DEPT 21
DIVISION 01

MUNICIPAL POLICE PENSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
602-2101-521.31-11	LEGAL FEES	4,268	3,928	5,740	46.13%
602-2101-521.34-10	CONTRACTUAL SERVICES	90,401	89,532	96,950	8.29%
602-2101-521.40-10	TRAVEL & PER DIEM	-	150	500	233.33%
* OPERATING EXPENDITURES		94,669	93,610	103,190	10.23%
TRANSFERS AND OTHERS					
602-2101-521.91-15	UNREALIZED LOSS ON INVEST	1,615,985	1,716,487	2,101,500	22.43%
602-2101-521.91-20	LOSS ON INVESTMENTS	41,269	24,663	-	(100.00%)
602-2101-521.91-25	RETIREMENT PAYMENTS	840,218	716,607	-	(100.00%)
602-2101-521.91-26	SHARE PLAN BENEFIT PYMTS	603,699	-	-	-%
* TRANSFERS AND OTHERS		3,101,171	2,457,757	2,101,500	(14.50%)
TOTAL MUNICIPAL POLICE PENSION		**3,195,840**	**2,551,367**	**2,204,690**	**-13.59%**

FUND 602
DEPT 21
DIVISION 01

MUNICIPAL POLICE PENSION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
602-2101-521.31-11	LEGAL FEES	ESTIMATED LEGAL FEES	5,740	5,740
602-2101-521.34-10	CONTRACTUAL SERVICES	ESTIMATED CONTRACTUAL SERVICES	96,950	96,950
602-2101-521.40-10	TRAVEL & PER DIEM	ESTIMATED TRAVEL & PER DIEM	500	500
602-2101-521.91-15	UNREALIZED LOSS ON INVEST	ESTIMATED UNREALIZED LOSS ON INVESTMENTS	2,101,500	2,101,500
602-2101-521.91-20	LOSS ON INVESTMENTS	NO AMOUNT BUDGETED	-	-
602-2101-521.91-25	RETIREMENT PAYMENTS	NO AMOUNT BUDGETED	-	-
602-2101-521.91-26	SHARE PLAN BENEFIT PYMTS	NO AMOUNT BUDGETED	-	-

FUND	**603**
DEPT	**00**
DIVISION	**00**

GENERAL EMPLOYEE PENSION REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
INTEREST & OTHER INCOME					
603-0000-367.02-00	UNREALIZED GAIN ON INVEST	-	42,040	42,040	-%
****TOTAL INTEREST & OTHER INCOME**		**-**	**42,040**	**42,040**	**-%**
OTHER SOURCES					
603-0000-368.30-00	EMPLOYER CONTRIBUTIONS	40,080	39,536	52,544	32.90%
603-0000-389.90-00	APPROPRIATED RESERVES	-	(74,746)	(51,419)	(31.21%)
*APPROPRIATED RESERVES		40,080	(35,210)	1,125	(103.20%)
****TOTAL OTHER SOURCES**		**40,080**	**(35,210)**	**1,125**	**(103.20%)**
TOTAL GENERAL EMPLOYEE PENSION		**40,080**	**6,830**	**43,165**	**531.99%**

FUND	**603**
DEPT	**00**
DIVISION	**00**

GENERAL EMPLOYEE PENSION REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
603-0000-367.02-00	UNREALIZED GAIN ON INVEST	ESTIMATED UNREALIED GAINS	42,040	42,040
603-0000-368.30-00	EMPLOYER CONTRIBUTIONS	ESTIMATED EMPLOYER CONTRIBUTIONS	39,634	52,544
		ESTIMATED EMPLOYEE CONTRIBUTIONS	12,910	-
603-0000-389.90-00	APPROPRIATED RESERVES	NON APPROPRIATED ESTIMATED REVENUE	(51,419)	(51,419)

FUND	**603**
DEPT	**12**
DIVISION	**01**

MUNICIPAL POLICE PENSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
TRANSFERS AND OTHERS					
603-1201-512.91-20	LOSS ON INVESTMENTS	-	-	13,880	-%
603-1201-512.91-25	RETIREMENT PAYMENTS	-	4,800	29,285	510.10%
603-1201-512.91-35	TERMINATION PAYMENTS	-	2,030	-	(100.00%)
* TRANSFERS AND OTHERS		-	6,830	43,165	531.99%
TOTAL MUNICIPAL POLICE PENSION		**-**	**6,830**	**43,165**	**531.99%**

FUND	**603**
DEPT	**12**
DIVISION	**01**

MUNICIPAL POLICE PENSION EXPENDITURE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
603-1201-512.91-20	LOSS ON INVESTMENTS	ESTIMATED LOSS ON INVESTMENTS	13,880	13,880
603-1201-512.91-25	RETIREMENT PAYMENTS	ESTIMATED RETIREMENT PAYMENTS	-	29,285

FUND	**605**
DEPT	**00**
DIVISION	**00**

MILDRED HUNTER TRUST REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
INTEREST & OTHER INCOME					
605-0000-361.10-02	SBA INTEREST	689	405	425	4.94%
****TOTAL INTEREST & OTHER INCOME**		**689**	**405**	**425**	**4.94%**
OTHER SOURCES					
605-0000-389.90-00	APPROPRIATED RESERVES	-	(405)	(75)	(81.48%)
*APPROPRIATED RESERVES		-	(405)	(75)	(81.48%)
****TOTAL OTHER SOURCES**		**-**	**(405)**	**(75)**	**(81.48%)**
TOTAL MILDRED HUNTER TRUST		**689**	**-**	**350**	**-%**

FUND 605
DEPT 00
DIVISION 00

MILDRED HUNTER TRUST REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
605-0000-361.10-02	SBA INTEREST	ESTIMATED REVENUE	425	425
605-0000-389.90-00	APPROPRIATED RESERVES	UNAPPROPRIATED REVENUE	(75)	(75)

FUND	**605**
DEPT	**71**
DIVISION	**01**

MILDRED HUNTER TRUST EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
605-7101-571.54-30	MILDRED HUNTER TST EXP	-	-	350	-%
* OPERATING EXPENDITURES		-	-	350	-%
TOTAL MILDRED HUNTER TRUST		**-**	**-**	**350**	**-%**

FUND	**MILDRED HUNTER TST EXP**
DEPT	**605**
DIVISION	**01**

MILDRED HUNTER TRUST EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026

FUND	**606**
DEPT	**00**
DIVISION	**00**

WOODLEA PARK PLAYGROUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ESTIMATED REVENUE 2025-2026	% CHANGE OVER FY 24-25
INTEREST & OTHER INCOME					
606-0000-361.10-02	SBA INTEREST	961	565	450	(20.35%)
****TOTAL INTEREST & OTHER INCOME**		**961**	**565**	**450**	**(20.35%)**
OTHER SOURCES					
606-0000-389.90-00	APPROPRIATED RESERVES	-	(565)	-	(100.00%)
*APPROPRIATED RESERVES		-	(565)	-	(100.00%)
****TOTAL OTHER SOURCES**		**-**	**(565)**	**-**	**(100.00%)**
TOTAL WOODLEA PARK PLAYGROUND		**961**	**-**	**450**	**-%**

FUND	**606**
DEPT	**00**
DIVISION	**00**

WOODLEA PARK PLAYGROUND REVENUE JUSTIFICATION

ACCOUNT	DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026
606-0000-361.10-02	SBA INTEREST	ESTIMATED REVENUE	450	450

FUND	**606**
DEPT	**72**
DIVISION	**01**

WOODLEA PARK PLAYGROUND FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE OVER FY 24-25
OPERATING EXPENDITURES					
606-7201-572.46-70	PLAYGROUND	-	-	450	-%
* OPERATING EXPENDITURES		-	-	450	-%
TOTAL WOODLEA PARK PLAYGROUND		**-**	**-**	**450**	**-%**

FUND	**PLAYGROUND**
DEPT	**606**
DIVISION	**01**

WOODLEA PARK PLAYGROUND EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION	COMMENTS	DETAIL	ADOPTED BUDGET 2025-2026

Appendices

CAPITAL LISTING

ALL FUNDS

Budget Summary		
ACCOUNT	**ACCOUNT NO.**	**BUDGET**
Total Land	XXX-XXXX-XXX.61-10	-
Total Building Additions/Replacements/Construction	XXX-XXXX-XXX.62-20	389,145
Total Street Sign Replacement	XXX-XXXX-XXX.63-10	-
Total Sidewalk Repair/Construction	XXX-XXXX-XXX.63-20	20,000
Total Paving	XXX-XXXX-XXX.63-30	400,000
Total Storm Drainage Repair	XXX-XXXX-XXX.63-40	-
Total Landscaping	XXX-XXXX-XXX.63-60	-
Total Traffic Signals	XXX-XXXX-XXX.63-70	-
Total Park Improvements	XXX-XXXX-XXX.63-80	-
Total Railroad Improvements	XXX-XXXX-XXX.63-91	-
Total Equipment Replacement	XXX-XXXX-XXX.64-10	628,900
Total Equipment Replacement - Vehicles	XXX-XXXX-XXX.64-11	852,700
Total Equipment Replacement - Computers	XXX-XXXX-XXX.64-13	70,000
Total New Equipment - Computers	XXX-XXXX-XXX.64-14	-
Total New Equipment	XXX-XXXX-XXX.64-15	233,060
Total Police Department Firearms	XXX-XXXX-XXX.64-16	9,200
Total New Equipment - Vehicles	XXX-XXXX-XXX.64-17	-
Total Durable Goods	XXX-XXXX-XXX.64-20	-
Total Software	XXX-XXXX-XXX.64-23	50,000
Total Future Projects	XXX-XXXX-XXX.64-25	2,246,794
Total Capital Grant Match	XXX-XXXX-XXX.64-50	-
Total Srf Reclaim - Phase 1	XXX-XXXX-XXX.65-71	-
Total Road Construction	XXX-XXXX-XXX.65-80	-
Total Standing Order - National Library	XXX-XXXX-XXX.66-10	6,000
Total Major Collection Books	XXX-XXXX-XXX.66-20	48,000
TOTAL CAPITAL EXPENDITURES - ALL FUNDS		**4,953,799**
Total Funding from Operations - Pay as you go		2,230,199
Total Funding from Infrastructure Sales Tax		1,534,400
Total Funding from Grants		-
Total Funding from Water/Wastewater Impacts		535,000
Total Funding from Police Impacts		7,200
Total Funding from Fire Impacts		60,000
Total Funding from P&R Impacts		170,000
Total Funding from Other		417,000
Total Funding from Debt Service		-
Total Funding from Capital Lease		-
TOTAL FUNDING		**4,953,799**

CAPITAL LISTING SCHEDULE - ALL FUNDS

DESCRIPTION	GL ACCOUNT	FUNDING	FY 2026
	ALL CAPITAL ACCOUNTS		
LAND			
NO AMOUNT BUDGETED			
TOTAL LAND	**XXX-XXXX-XXX.61-10**		**-**
BUILDINGS			
PAVILION PIER RAILING STRUCTURAL IMPROVEMENTS	152-4101-541.62-20	INFRASTRUCTURE TAX	22,000
PAVILION ROOF TOP UNIT REPLACEMENT	152-4101-541.62-20	INFRASTRUCTURE TAX	140,000
PUBLIC SAFETY BUILDING STRUCTURAL EXTERIOR REPAIRS AND IMPROVEMENTS	152-4101-541.62-20	INFRASTRUCTURE TAX	75,000
UPGRADE INTERIOR LIGHTING AT INGRAHAM CENTER TO LEAD	152-4101-541.62-20	INFRASTRUCTURE TAX	11,200
REPLACE AC UNIT AT ROYAL HARBOR BOOSTER STATION	401-3301-533.62-20	PAY AS YOU GO	9,945
ROOF REPAIR - WATER PLANT #4	401-3301-533.62-20	PAY AS YOU GO	42,000
COVERED WALKWAY TO CONNECT WWTP TO SW OFFICE & BAYS	401-3501-535.62-20	PAY AS YOU GO	55,000
MINI SPLIT AC BACK SYSTEM - LAB	401-3501-535.62-20	PAY AS YOU GO	15,000
REPLACE AC UNIT ON MAIN BUILDING AT WWTP	401-3504-535.62-20	PAY AS YOU GO	19,000
TOTAL BUILDING ADDITIONS/REPLACEMENTS/CONSTRUCTION	**XXX-XXXX-XXX.62-20**		**389,145**
STREET SIGN REPLACEMENT			
NO AMOUNT BUDGETED			
TOTAL STREET SIGN REPLACEMENT	**XXX-XXXX-XXX.63-10**		**-**
SIDEWALK REPAIR/CONSTRUCTION			
SIDEWALK REPLACEMENT, ADA RAMPS, LARGE PROJECTS	001-4102-541.63-20	PAY AS YOU GO	20,000
TOTAL SIDEWALK REPAIR/CONSTRUCTION	**XXX-XXXX-XXX.63-20**		**20,000**
PAVING			
ROAD PAVING AND RESURFACING	152-4102-541.63-30	INFRASTRUCTURE TAX	400,000
TOTAL PAVING	**XXX-XXXX-XXX.63-30**		**400,000**
STORM DRAINAGE REPAIR			
NO AMOUNT BUDGETED			
TOTAL STORM DRAINAGE REPAIR	**XXX-XXXX-XXX.63-40**		**-**
LANDSCAPING			
NO AMOUNT BUDGETED			
TOTAL LANDSCAPING	**XXX-XXXX-XXX.63-60**		**-**
TRAFFIC SIGNALS			
NO AMOUNT BUDGETED			
TOTAL TRAFFIC SIGNALS	**XXX-XXXX-XXX.63-70**		**-**
PARK IMPROVEMENTS			
NO AMOUNT BUDGETED			
TOTAL PARK IMPROVEMENTS	**XXX-XXXX-XXX.63-80**		**-**
RAILROAD IMPROVEMENTS			
NO AMOUNT BUDGETED			
TOTAL RAILROAD IMPROVEMENTS	**XXX-XXXX-XXX.63-91**		**-**
EQUIPMENT REPLACEMENT			
REPLACE 2007 CHEVROLET TAHOE	150-1301-513.64-10	INFRASTRUCTURE TAX	62,310
2024 FORD TRANSIT CARGO VAN	150-1302-513.64-10	INFRASTRUCTURE TAX	61,690
REPLACE SMALL BUCKET TRUCK #138	152-4101-541.64-10	INFRASTRUCTURE TAX	163,500
VEHICLE REPLACEMENT #130	152-4101-541.64-10	INFRASTRUCTURE TAX	46,500
VEHICLE REPLACEMENT UNIT #123	152-4101-541.64-10	INFRASTRUCTURE TAX	57,500
3 POINT FINISH MOWER	152-7202-572.64-10	INFRASTRUCTURE TAX	10,000
REPLACE MOWER WITH NEW KUBOTA	152-7202-572.64-10	INFRASTRUCTURE TAX	20,000
FUEL LEAK DETECTION MONITOR - PLANT 1 GENERATOR	401-3301-533.64-10	PAY AS YOU GO	20,000
INCUBATOR / OVEN / REFRIDGERATOR CONTINGENCY - LAB	401-3502-535.64-10	PAY AS YOU GO	7,000
TSS PROBE SYSTEM REPLACEMENT CONTINGENCY - LAB	401-3502-535.64-10	PAY AS YOU GO	8,500
LABORATORY AUTOCLAVE - CONTINGENCY	401-3503-535.64-10	PAY AS YOU GO	15,000
REAGENT LOW TEMP INCUBATOR	401-3503-535.64-10	PAY AS YOU GO	7,900
GROUND PENETRATING RADAR - USED FOR LOCATES	401-3504-535.64-10	PAY AS YOU GO	24,000
PLANT EMERGENCY REPLACEMENT MOTORS - CONTINGENCY	443-3301-533.64-10	OTHER	25,000
PLANTS EMERGENCY REPLACEMENT PUMPS - CONTINGENCY	443-3301-533.64-10	OTHER	25,000
REPLACE GENERATOR AT LS 54	443-3504-535.64-10	OTHER	75,000
TOTAL EQUIPMENT REPLACEMENT	**XXX-XXXX-XXX.64-10**		**628,900**
EQUIPMENT REPLACEMENT - VEHICLES			
TWO POLICE VEHICLES FULLY OUTFITTED	152-2101-521.64-11	INFRASTRUCTURE TAX	158,200
REPLACE 1996 F150 WITH NEW F250 SUPER CAB	152-7202-572.64-11	INFRASTRUCTURE TAX	59,500
NEW STREETSWEEPER	401-3301-533.64-11	PAY AS YOU GO	400,000
REPLACE 929 W/ NEW F250 W/ UTILITY BED	401-3302-533.64-11	PAY AS YOU GO	75,000
REPLACE 852 W/ NEW F550 CHASSIS UTILITY BODY W/ HYDRAULIC CRANE	401-3504-535.64-11	PAY AS YOU GO	160,000
TOTAL EQUIPMENT REPLACEMENT - VEHICLES	**XXX-XXXX-XXX.64-11**		**852,700**
EQUIPMENT REPLACEMENT - COMPUTERS			
CITYWIDE LAPTOP REPLACEMENT	001-1302-513.64-13	PAY AS YOU GO	70,000
TOTAL EQUIPMENT REPLACEMENT - COMPUTERS	**XXX-XXXX-XXX.64-13**		**70,000**
NEW EQUIPMENT - COMPUTERS			
NO AMOUNT BUDGETED			
TOTAL NEW EQUIPMENT - COMPUTERS	**XXX-XXXX-XXX.64-14**		**-**
NEW EQUIPMENT			
BOBCAT COMPACT TRACK LOADER (SPLIT W/ WW, ROW)	401-3302-533.64-15	PAY AS YOU GO	26,020
INSERTION VALVE PROGRAM	401-3302-533.64-15	PAY AS YOU GO	15,000
BOBCAT COMPACT TRACK LOADER - SPLIT W/ WTR, ROW	401-3504-535.64-15	PAY AS YOU GO	26,020
FREQUENCY SCADA RADIOS. CABLES, ATENNAS	401-3504-535.64-15	PAY AS YOU GO	50,000
ISOLATION VALVE INLINE FOR LS 28	401-3504-535.64-15	PAY AS YOU GO	60,000
PUMPS FOR LIFTSTATION UPGRADES	401-3504-535.64-15	PAY AS YOU GO	30,000
BOBCAT COMPACT TRACK LOADER (SPLIT W/ W/WW)	403-3803.538.64-15	PAY AS YOU GO	26,020

CAPITAL LISTING SCHEDULE - ALL FUNDS

DESCRIPTION	GL ACCOUNT	FUNDING	FY 2026
TOTAL NEW EQUIPMENT	**XXX-XXXX-XXX.64-15**		**233,060**
POLICE DEPARTMENT FIREARMS			
FIRE ARMS	001-2101-521.64-16	PAY AS YOU GO	2,000
FIRE ARMS FOR THREE NEW HIRES	110-2101-521.64-16	POLICE IMPACTS	7,200
TOTAL POLICE DEPARTMENT FIREARMS	**XXX-XXXX-XXX.64-16**		**9,200**
NEW EQUIPMENT - VEHICLES			
NO AMOUNT BUDGETED			
TOTAL NEW EQUIPMENT - VEHICLES	**XXX-XXXX-XXX.64-17**		**-**
DURABLE GOODS			
NO AMOUNT BUDGETED			
TOTAL DURABLE GOODS	**XXX-XXXX-XXX.64-20**		**-**
SOFTWARE			
SCADA SOFTWARE UPGRADE	401-3504-535.64-23	PAY AS YOU GO	50,000
TOTAL SOFTWARE	**XXX-XXXX-XXX.64-23**		**50,000**
FUTURE PROJECTS			
UPGRADE SOCCER FIELD LIGHTING - GTRP EAST CAMPUS	001-7202-572.64-25	PAY AS YOU GO	148,000
WOODLEA SPORTS PARK DESIGN AND CONSTRUCTION OF ADDITIONAL PARKING, ACCESS ROADS, CONCESSIONS, RESTROOMS, AND BALLFIELDS	001-7202-572.64-25	PAY AS YOU GO	404,512
FIRE STATION SECURITY IMPROVEMENTS	111-2201-522.64-25	FIRE IMPACTS	60,000
WEKIVA TRAIL MASTER PLAN	114-7201-572.64-25	P&R IMPACTS	125,000
INSTALL NEW SCOREBOARDS ON ADULT FIELDS AT WOODLEA SPORTS PARK	114-7202-572.64-25	P&R IMPACTS	17,000
WOODLEA SPORTS PARK - MUSCO CONTROL LINK ACCESS	114-7202-572.64-25	P&R IMPACTS	28,000
STATE ROAD 19 MASTER PLAN	152-1501-515.64-25	INFRASTRUCTURE TAX	75,000
NEW FORD F250 TO TOW BARGES	152-4304-543.64-25	INFRASTRUCTURE TAX	82,000
REPLACEMENT PLAYGROUND FEATURE FOR INGRAHAM PARK	152-7201-572.64-25	INFRASTRUCTURE TAX	67,000
FACILITY KEYLESS ENTRY POINTS (CIVIC CENTER, INGRAHAM CENTER, TRA ROOM)	152-7202-572.64-25	INFRASTRUCTURE TAX	5,000
REPLACE SCOREBOARDS ON YOUTH FIELDS AT WOODLEA SPORTS PARK	152-7202-572.64-25	INFRASTRUCTURE TAX	13,000
WOODLEA SPORTS PARK MAINTENANCE BARN SAFETY FENCE	152-7202-572.64-25	INFRASTRUCTURE TAX	5,000
VFD REPLACEMENT - CONTINGENCY	401-3301-533.64-25	PAY AS YOU GO	10,000
BASE READ, PHASE 9 - PIT ATENNAS	401-3302-533.64-25	PAY AS YOU GO	120,000
DUEL TESTING OF FIRE HYDRANTS	401-3302-533.64-25	PAY AS YOU GO	50,000
RESURFACE OF WWTP PARKING LOT	401-3501-535.64-25	PAY AS YOU GO	25,000
ARV REPLACEMENT ON SEWER FORCE MAINS - PROGRAM	401-3504-535.64-25	PAY AS YOU GO	7,500
PIPE LINING FOR DAMAGED LINES AROUND LIFTSTATIONS	401-3504-535.64-25	PAY AS YOU GO	100,000
STORMLINE REPAIRS AND LINING THROUGHOUT CITY	403-3801-538.64-25	PAY AS YOU GO	77,782
12" WATER MAIN EXTENSION FOR HOSPITAL	441-3301-533.64-25	WATER IMPACTS	160,000
ISBA UTILITY MASTER PLAN	441-3301-533.64-25	WATER IMPACTS	100,000
WWTP FACILITIES MASTER PLAN	441-3501-535.64-25	WW IMPACTS	150,000
ISBA STUDY - EXTENSION OF SEWER LINES	441-3504-535.64-25	WW IMPACTS	50,000
LOW PRESSURE SYSTEM IN ISBA AREA	441-3504-535.64-25	WW IMPACTS	75,000
LS 13 REHAB	443-3504-535.64-25	OTHER	70,000
LS 36 REHAB	443-3504-535.64-25	OTHER	74,000
LS 50 REHAB	443-3504-535.64-25	OTHER	91,000
LS 52 REHAB	443-3504-535.64-25	OTHER	57,000
TOTAL FUTURE PROJECTS	**XXX-XXXX-XXX.64-25**		**2,246,794**
CAPITAL GRANT MATCH			
NO AMOUNT BUDGETED			
TOTAL CAPITAL GRANT MATCH	**XXX-XXXX-XXX.64-50**		**-**
SRF RECLAIM - PHASE I			
NO AMOUNT BUDGETED			
TOTAL SRF RECLAIM - PHASE 1	**XXX-XXXX-XXX.65-71**		**-**
ROAD CONSTRUCTION			
NO AMOUNT BUDGETED			
TOTAL ROAD CONSTRUCTION	**XXX-XXXX-XXX.65-80**		**-**
STANDING ORDER - NATIONAL LIBRARY			
LARGE PRINT BOOKS AND EBOOKS AND EAUDIO COLLECTION	001-7101-571.66-10	PAY AS YOU GO	6,000
TOTAL STANDING ORDER - NATIONAL LIBRARY	**XXX-XXXX-XXX.66-10**		**6,000**
MAJOR COLLECTION BOOKS			
BOOK COLLECTION	001-7101-571.66-20	PAY AS YOU GO	48,000
TOTAL MAJOR COLLECTION BOOKS	**XXX-XXXX-XXX.66-20**		**48,000**
TOTAL CAPITAL EXPENDITURES - ALL FUNDS*			**4,953,799**
Total Funding from Operations - Pay as you go			**2,230,199**
Total Funding from Infrastructure Sales Tax			**1,534,400**
Total Funding from Grants			**-**
Total Funding from Water/Wastewater Impacts			**535,000**
Total Funding from Police Impacts			**7,200**
Total Funding from Fire Impacts			**60,000**
Total Funding from P&R Impacts			**170,000**
Total Funding from Other			**417,000**
Total Funding from Debt Service			**-**
Total Funding from Capital Lease			**-**

Other Funding Sources include State Revolving Loan Fund, Bond Financing, Police Automation, Bank Loans, FDOT and/or Grants.

CAPITAL LISTING SCHEDULE - ALL FUNDS

DESCRIPTION	GL ACCOUNT	FUNDING	FY 2026
GENERAL GOVERNMENT			
NO AMOUNT BUDGETED			
TOTAL GENERAL GOVERNMENT			**-**
FINANCE			
REPLACE 2007 CHEVROLET TAHOE	150-1301-513.64-10	INFRASTRUCTURE TAX	62,310
TOTAL FINANCE			**62,310**
INFORMATION TECHNOLOGY			
2024 FORD TRANSIT CARGO VAN	150-1302-513.64-10	INFRASTRUCTURE TAX	61,690
CITYWIDE LAPTOP REPLACEMENT	001-1302-513.64-13	PAY AS YOU GO	70,000
TOTAL INFORMATION TECHNOLOGY			**131,690**
COMMUNITY DEVELOPMENT			
STATE ROAD 19 MASTER PLAN	152-1501-515.64-25	INFRASTRUCTURE TAX	75,000
TOTAL COMMUNITY DEVELOPMENT			**75,000**
CITY CLERK			
NO AMOUNT BUDGETED			
TOTAL CITY CLERK			**-**
HUMAN RESOURCES			
NO AMOUNT BUDGETED			
TOTAL HUMAN RESOURCES			**-**
FLEET MAINTENANCE			
NO AMOUNT BUDGETED			
TOTAL FLEET MAINTENANCE			**-**
POLICE DEPARTMENT			
TWO POLICE VEHICLES FULLY OUTFITTED	152-2101-521.64-11	INFRASTRUCTURE TAX	158,200
FIRE ARMS	001-2101-521.64-16	PAY AS YOU GO	2,000
FIRE ARMS FOR THREE NEW HIRES	110-2101-521.64-16	POLICE IMPACTS	7,200
TOTAL POLICE DEPARTMENT			**167,400**
CODE ENFORCEMENT			
NO AMOUNT BUDGETED			
TOTAL CODE ENFORCEMENT			**-**
FIRE DEPARTMENT			
FIRE STATION SECURITY IMPROVEMENTS	111-2201-522.64-25	FIRE IMPACTS	60,000
TOTAL FIRE DEPARTMENT			**60,000**
ALS			
NO AMOUNT BUDGETED			
TOTAL ALS			**-**
FACILITIES MANAGEMENT			
PAVILION PIER RAILING STRUCTURAL IMPROVEMENTS	152-4101-541.62-20	INFRASTRUCTURE TAX	22,000
PAVILION ROOF TOP UNIT REPLACEMENT	152-4101-541.62-20	INFRASTRUCTURE TAX	140,000
PUBLIC SAFETY BUILDING STRUCTURAL EXTERIOR REPAIRS AND IMPROVEMENTS	152-4101-541.62-20	INFRASTRUCTURE TAX	75,000
UPGRADE INTERIOR LIGHTING AT INGRAHAM CENTER TO LEAD	152-4101-541.62-20	INFRASTRUCTURE TAX	11,200
REPLACE SMALL BUCKET TRUCK #138	152-4101-541.64-10	INFRASTRUCTURE TAX	163,500
VEHICLE REPLACEMENT #130	152-4101-541.64-10	INFRASTRUCTURE TAX	46,500
VEHICLE REPLACEMENT UNIT #123	152-4101-541.64-10	INFRASTRUCTURE TAX	57,500
TOTAL FACILITIES MANAGEMENT			**515,700**
STREETS AND ROADS			
SIDEWALK REPLACEMENT, ADA RAMPS, LARGE PROJECTS	001-4102-541.63-20	PAY AS YOU GO	20,000
ROAD PAVING AND RESURFACING	152-4102-541.63-30	INFRASTRUCTURE TAX	400,000
TOTAL STREETS AND ROADS			**420,000**
ECONOMIC DEVELOPMENT			
NO AMOUNT BUDGETED			
TOTAL ECONOMIC DEVELOPMENT			**-**
LIBRARY			
LARGE PRINT BOOKS AND EBOOKS AND EAUDIO COLLECTION	001-7101-571.66-10	PAY AS YOU GO	6,000
BOOK COLLECTION	001-7101-571.66-20	PAY AS YOU GO	48,000
TOTAL LIBRARY			**54,000**
PARKS MAINTENANCE			
WEKIVA TRAIL MASTER PLAN	114-7201-572.64-25	P&R IMPACTS	125,000
REPLACEMENT PLAYGROUND FEATURE FOR INGRAHAM PARK	152-7201-572.64-25	INFRASTRUCTURE TAX	67,000
TOTAL PARKS MAINTENANCE			**192,000**
Community Services			
3 POINT FINISH MOWER	152-7202-572.64-10	INFRASTRUCTURE TAX	10,000
REPLACE MOWER WITH NEW KUBOTA	152-7202-572.64-10	INFRASTRUCTURE TAX	20,000
REPLACE 1996 F150 WITH NEW F250 SUPER CAB	152-7202-572.64-11	INFRASTRUCTURE TAX	59,500
UPGRADE SOCCER FIELD LIGHTING - GTRP EAST CAMPUS	001-7202-572.64-25	PAY AS YOU GO	148,000
WOODLEA SPORTS PARK DESIGN AND CONSTRUCTION OF ADDITIONAL PARKING, ACCES	001-7202-572.64-25	PAY AS YOU GO	404,512
INSTALL NEW SCOREBOARDS ON ADULT FIELDS AT WOODLEA SPORTS PARK	114-7202-572.64-25	P&R IMPACTS	17,000
WOODLEA SPORTS PARK - MUSCO CONTROL LINK ACCESS	114-7202-572.64-25	P&R IMPACTS	28,000

CAPITAL LISTING SCHEDULE - ALL FUNDS

DESCRIPTION	GL ACCOUNT	FUNDING	FY 2026
FACILITY KEYLESS ENTRY POINTS (CIVIC CENTER, INGRAHAM CENTER, TRA ROOM)	152-7202-572.64-25	INFRASTRUCTURE TAX	5,000
REPLACE SCOREBOARDS ON YOUTH FIELDS AT WOODLEA SPORTS PARK	152-7202-572.64-25	INFRASTRUCTURE TAX	13,000
WOODLEA SPORTS PARK MAINTENANCE BARN SAFETY FENCE	152-7202-572.64-25	INFRASTRUCTURE TAX	5,000
TOTAL RECREATION			**710,012**
WATER TREATMENT			
REPLACE AC UNIT AT ROYAL HARBOR BOOSTER STATION	401-3301-533.62-20	PAY AS YOU GO	9,945
ROOF REPAIR - WATER PLANT #4	401-3301-533.62-20	PAY AS YOU GO	42,000
FUEL LEAK DETECTION MONITOR - PLANT 1 GENERATOR	401-3301-533.64-10	PAY AS YOU GO	20,000
PLANT EMERGENCY REPLACEMENT MOTORS - CONTINGENCY	443-3301-533.64-10	OTHER	25,000
PLANTS EMERGENCY REPLACEMENT PUMPS - CONTINGENCY	443-3301-533.64-10	OTHER	25,000
NEW STREETSWEEPER	401-3301-533.64-11	PAY AS YOU GO	400,000
VFD REPLACEMENT - CONTINGENCY	401-3301-533.64-25	PAY AS YOU GO	10,000
12" WATER MAIN EXTENSION FOR HOSPITAL	441-3301-533.64-25	WATER IMPACTS	160,000
ISBA UTILITY MASTER PLAN	441-3301-533.64-25	WATER IMPACTS	100,000
TOTAL WATER TREATMENT			**791,945**
WATER DISTRIBUTION			
REPLACE 929 W/ NEW F250 W/ UTILITY BED	401-3302-533.64-11	PAY AS YOU GO	75,000
BOBCAT COMPACT TRACK LOADER (SPLIT W/ WW, ROW)	401-3302-533.64-15	PAY AS YOU GO	26,020
INSERTION VALVE PROGRAM	401-3302-533.64-15	PAY AS YOU GO	15,000
BASE READ, PHASE 9 - PIT ATENNAS	401-3302-533.64-25	PAY AS YOU GO	120,000
DUEL TESTING OF FIRE HYDRANTS	401-3302-533.64-25	PAY AS YOU GO	50,000
TOTAL WATER DISTIBUTION			**286,020**
WASTEWATER TREATMENT			
COVERED WALKWAY TO CONNECT WWTP TO SW OFFICE & BAYS	401-3501-535.62-20	PAY AS YOU GO	55,000
MINI SPLIT AC BACK SYSTEM - LAB	401-3501-535.62-20	PAY AS YOU GO	15,000
RESURFACE OF WWTP PARKING LOT	401-3501-535.64-25	PAY AS YOU GO	25,000
WWTP FACILITIES MASTER PLAN	441-3501-535.64-25	WW IMPACTS	150,000
TOTAL WASTEWATER TREATMENT			**245,000**
WASTEWATER REUSE			
INCUBATOR / OVEN / REFRIDGERATOR CONTINGENCY - LAB	401-3502-535.64-10	PAY AS YOU GO	7,000
TSS PROBE SYSTEM REPLACEMENT CONTINGENCY - LAB	401-3502-535.64-10	PAY AS YOU GO	8,500
TOTAL WASTEWATER REUSE			**15,500**
WASTEWATER LAB			
LABORATORY AUTOCLAVE - CONTINGENCY	401-3503-535.64-10	PAY AS YOU GO	15,000
REAGENT LOW TEMP INCUBATOR	401-3503-535.64-10	PAY AS YOU GO	7,900
TOTAL WASTEWATER LAB			**22,900**
WASTEWATER COLLECTION			
REPLACE AC UNIT ON MAIN BUILDING AT WWTP	401-3504-535.62-20	PAY AS YOU GO	19,000
GROUND PENETRATING RADAR - USED FOR LOCATES	401-3504-535.64-10	PAY AS YOU GO	24,000
REPLACE GENERATOR AT LS 54	443-3504-535.64-10	OTHER	75,000
REPLACE 852 W/ NEW F550 CHASSIS UTILITY BODY W/ HYDRAULIC CRANE	401-3504-535.64-11	PAY AS YOU GO	160,000
BOBCAT COMPACT TRACK LOADER - SPLIT W/ WTR, ROW	401-3504-535.64-15	PAY AS YOU GO	26,020
FREQUENCY SCADA RADIOS. CABLES, ATENNAS	401-3504-535.64-15	PAY AS YOU GO	50,000
ISOLATION VALVE INLINE FOR LS 28	401-3504-535.64-15	PAY AS YOU GO	60,000
PUMPS FOR LIFTSTATION UPGRADES	401-3504-535.64-15	PAY AS YOU GO	30,000
SCADA SOFTWARE UPGRADE	401-3504-535.64-23	PAY AS YOU GO	50,000
ARV REPLACEMENT ON SEWER FORCE MAINS - PROGRAM	401-3504-535.64-25	PAY AS YOU GO	7,500
PIPE LINING FOR DAMAGED LINES AROUND LIFTSTATIONS	401-3504-535.64-25	PAY AS YOU GO	100,000
ISBA STUDY - EXTENSION OF SEWER LINES	441-3504-535.64-25	WW IMPACTS	50,000
LOW PRESSURE SYSTEM IN ISBA AREA	441-3504-535.64-25	WW IMPACTS	75,000
LS 13 REHAB	443-3504-535.64-25	OTHER	70,000
LS 36 REHAB	443-3504-535.64-25	OTHER	74,000
LS 50 REHAB	443-3504-535.64-25	OTHER	91,000
LS 52 REHAB	443-3504-535.64-25	OTHER	57,000
TOTAL WASTEWATER COLLECTION			**1,018,520**
SOLID WASTE			
NO AMOUNT BUDGETED			
TOTAL SOLID WASTE			**-**
STORM WATER			
STORMLINE REPAIRS AND LINING THROUGHOUT CITY	403-3801-538.64-25	PAY AS YOU GO	77,782
TOTAL STORM WATER			**77,782**
Right-of-Way			
BOBCAT COMPACT TRACK LOADER (SPLIT W/ W/WW)	403-3803.538.64-15	PAY AS YOU GO	26,020
TOTAL RIGHT-OF-WAY			**26,020**
SEAPLANE BASE			
NEW FORD F250 TO TOW BARGES	152-4304-543.64-25	INFRASTRUCTURE TAX	**82,000**
TOTAL SEAPLANE BASE			**82,000**

CAPITAL LISTING SCHEDULE - ALL FUNDS

DESCRIPTION	GL ACCOUNT	FUNDING	FY 2026
PAVILION			
NO AMOUNT BUDGETED			
TOTAL PAVILION			**-**
TOTAL CAPITAL EXPENDITURES - ALL FUNDS			**4,953,799**

TAVARES

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CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

OVERVIEW OF REQUESTED PROJECTS

CAPITAL PROGRAM DEFINED

The Government Finance Officer's Association defines "capital assets" as assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. A "Capital Improvement Program" is a plan for capital expenditures to be incurred each year over a fixed period of several years (usually five or six) setting forth each capital project and identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of paying for those expenditures.

SUMMARY OF RECOMMENDED PROJECTS

The adopted 2024-2029 Capital Improvement Plan includes 281 Capital Projects (including capital equipment) with a total value of $91,422,405. The following represents the percentage of total funding that each defined category will need allocated: Beautification 1.9%, Economic Development 1.3%, Public Buildings & Facilities 22.0%, Parks & Recreation 5.4%, Transportation Improvements 9.6%, Potable Water Facilities 19.7%, Reuse Water 5.7%, Wastewater Facilities 19.2%, Solid Waste Collections 2.2%, Stormwater 1.5%, and General Government Capital Equipment 11.4%.

Seventeen (17) Revenue Sources have been identified as possible funding sources Utilizing five types of financing options: pay-as-you-go, debt issuance, capital lease, grants, and mixed (a combination of several funding sources).

SUMMARY OF MAJOR PROGRAMS

The following table presents a summarized breakdown of the costs of the various projects recommended for funding categorized by major category for each of the five years covered by the Capital Improvement Program.

Table 1
Capital Improvement Program
2024/25 - 2029/30
Summary of Recommended Capital Projects by Function

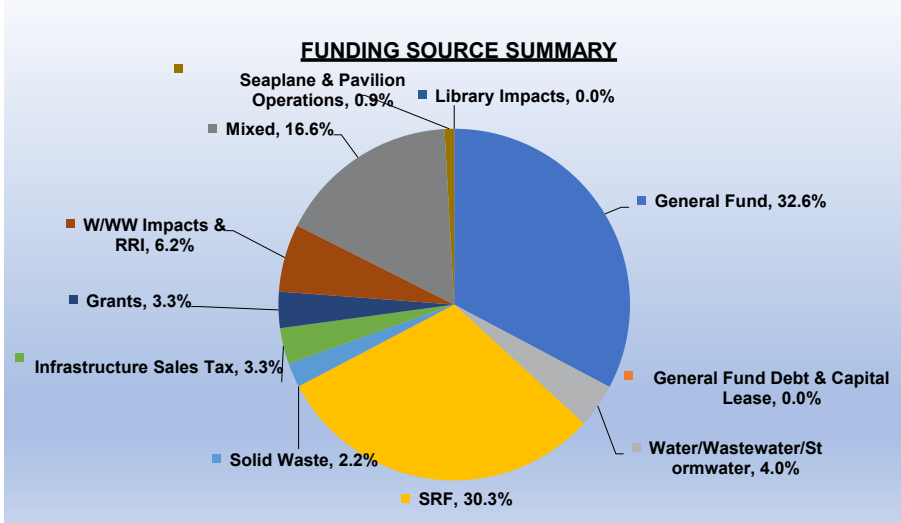
	Program	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
1	Beautification	-	-	880,000	898,500	-	-	1,778,500
2	Economic Development	990,040	-	180,000	-	-	-	1,170,040
3	Public Buildings & Facilities	310,000	646,512	6,660,000	6,224,900	5,884,600	425,000	20,151,012
4	Parks & Recreation	-	403,000	2,871,988	345,800	400,000	910,000	4,930,788
5	Transportation	420,000	420,000	5,560,800	800,000	790,000	790,000	8,780,800
6	Water Facilities & Improvements	15,321,000	1,077,965	161,000	1,415,000	-	-	17,974,965
7	Wastewater Facilities & Improvements	2,972,000	2,786,420	10,071,000	1,645,000	55,000	-	17,529,420
8	Water Reuse/Reclamation	15,500	15,500	1,725,000	3,450,000	-	-	5,206,000
9	Solid Waste	-	-	1,159,219	417,979	240,000	230,000	2,047,198
10	Stormwater	113,912	103,802	867,500	322,000	-	-	1,407,214
11	General Government	362,353	991,400	6,138,876	1,124,794	993,945	835,100	10,446,468
	Total Programs	**20,504,805**	**6,444,599**	**36,275,383**	**16,643,973**	**8,363,545**	**3,190,100**	**$ 91,422,405**

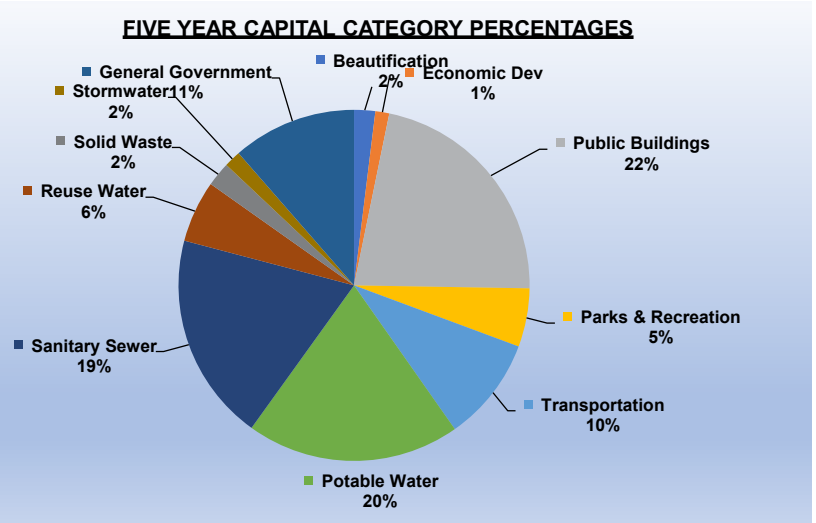
CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 2
Capital Improvement Program
2024/25 - 2029/30
Schedule of Capital Projects by Recommended Funding Source

	Funding Source			2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
1	General	Pay-as-you-go	General Oper	1,407,290	292,000	12,670,725	7,721,349	6,320,500	1,367,000	$ 29,778,864
3	Water/Wastewater	Pay-as-you-go	W/WW Oper	851,500	1,427,885	-	-	-	-	2,279,385
4	State Revolving Loan Fund/USDA [1]	Debt	W/WW Debt	16,000,000	1,500,000	9,000,000	1,200,000	-	-	27,700,000
5	Capital Lease	Capital Lease	Capital Lease	-	-	-	-	-	-	-
6	Solid Waste	Pay-as-you-go	Solid Waste Oper	-	-	1,159,219	417,979	240,000	230,000	2,047,198
7	Stormwater	Pay-as-you-go	Stormwater Oper	113,912	103,802	867,500	322,000	-	-	1,407,214
8	Police & Fire Impact Fees	Pay-as-you-go	Pub Sfty Imp	-	60,000	-	-	-	-	60,000
9	Park Impacts	Pay-as-you-go	Park Impacts	-	170,000	300,000	-	-	-	470,000
10	Infrastructure Sales Tax	Pay-as-you-go	Sales Tax	155,103	1,134,400	571,039	292,145	429,045	418,100	2,999,832
11	Grants	Grants	Grants	-	-	2,495,000	317,500	219,000	-	3,031,500
12	Water/Wastewater Impacts [2]	Pay-as-you-go	W/WW Impacts	505,000	385,000	125,000	1,125,000	-	-	2,140,000
13	Water/Wastewater Renewal & Replacement	Pay-as-you-go	W/WW RR&I	1,072,000	567,000	1,107,000	735,000	55,000	-	3,536,000
15	Mixed (*various funding sources to be determined*)	Mixed	Mixed	400,000	804,512	7,690,000	4,425,000	1,100,000	750,000	15,169,512
16	Pavilion Operations	Pay-as-you-go	Pavilion Oper	-	-	244,000	13,000	-	-	257,000
17	Seaplane Operations	Pay-as-you-go	Seaplane Oper	-	-	45,900	75,000	-	425,000	545,900
	Total Funding Sources			**20,504,805**	**6,444,599**	**36,275,383**	**16,643,973**	**8,363,545**	**3,190,100**	**$ 91,422,405**
				-	-	-	-	-	-	$ -

[1]Impact Fees will be used to offset debt service obligations for the SRF projects, therefore W/WW Impact projects may need to be held until sufficient resources exist
[2]Impact Fee Projects listed above have not been included in the fund schedule for expenditures for Water/Wastewater as funding will need to be determined on a year to year basis due to debt and cash flow variables





CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program
2024/25 - 2029/30
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
	Beautification									
937	St. Clair Abrams Corridor Beautification Project Construction and design	4102	GEN	-	-	880,000	880,000	-	-	1,760,000
847	Flagpoles And Flags For Cemetery Veteran's Memorial	7201	GEN	-	-	-	18,500	-	-	18,500
	Total Beautification			**-**	**-**	**880,000**	**898,500**	**-**	**-**	**1,778,500**
	Economic Development									
9	Ruby Street Event power installation	5901	GEN	-	-	180,000	-	-	-	180,000
1106	West End Parking Phase 1, 2, & 3	5901	GEN	990,040	-	-	-	-	-	990,040
	Total Economic Development			**990,040**	**-**	**180,000**	**-**	**-**	**-**	**1,170,040**
	Public Buildings & Facilities									
	Projects									
1111	Finance Area Renovation (New Plumbing, Electric, and Sink)	1301	GEN	-	-	100,000	-	-	-	100,000
1112	Replace Door Legacy Access System Citywide	1302	GEN	-	-	300,000	300,000	300,000	-	900,000
1045	Pavilion Pier Railing Structural Improvements	4101	SALES TAX	-	22,000	-	-	-	-	22,000
1047	Public Safety Building Structural Exterior Repairs	4101	SALES TAX	-	75,000	-	-	-	-	75,000
1048	Pavilion Roof Top Unit Replacement	4101	SALES TAX	-	140,000	145,000	-	-	-	285,000
1113	Replace Interior Flooring at Public Safety Building	4101	GEN	-	-	35,000	-	-	-	35,000
1049	Demolition of Existing Public Works Building	4102	GEN	180,000	-	-	-	-	-	180,000
1050	Temporary Parking Lot at Former Public Works Facility (52 spaces)	4102	GEN	85,000	-	-	-	-	-	85,000
1051	Double Decker Parking Garage Concept Plan	4102	SALES TAX	45,000	-	-	-	-	-	45,000
1108	Double Decker Parking Garage Design and Construction	4102	GEN	-	-	1,500,000	5,000,000	5,000,000	-	11,500,000
1109	Parking Lot @Old Recreation Facility and City Hall Phase 1 23 Spaces	4102	GEN	-	-	112,000	-	-	-	112,000
1110	Parking Lot @Old Recreation Facility and City Hall Phase 2 62 Spaces	4102	GEN	-	-	190,000	-	-	-	190,000
577	Repaving of SPB Property	4304	MIXED	-	-	-	75,000	-	-	75,000
886	Dock/pier Replacement	4304	SEAPLANE OPER	-	-	-	-	-	425,000	425,000
990	Refrigeration Unit Replacement	4304	SEAPLANE OPER	-	-	45,900	-	-	-	45,900
1053	Seaplane Base Security System Design & Construct	4304	Mixed	-	-	-	150,000	-	-	150,000
1054	Seaplane Base Fuel Farm Improvements Design & Construct	4304	Mixed	-	-	-	-	350,000	-	350,000
750	Grant for Landscaping at Tavares Recreation Park	7201	GRANTS	-	-	-	300,000	200,000	-	500,000
751	Greenhouse for Annuals	7201	GEN	-	-	-	39,200	-	-	39,200
784	Tavares Nature Park (JPA)	7201	GRANTS	-	-	220,000	-	-	-	220,000
788	Columbarium, cremation structure (4 walls of 60 niches)	7201	GEN	-	-	86,200	-	-	-	86,200
789	Added landscaping/Trees to Cemetery	7201	GEN	-	-	8,100	9,200	10,400	-	27,700
790	Granite cemetery section markers	7201	GEN	-	-	9,200	5,000	5,200	-	19,400
851	Veteran's Memorial Plan for Wall, Columbarium, Design	7201	GEN	-	-	38,900	-	-	-	38,900
852	Veteran's Memorial Surveying	7201	GEN	-	-	6,500	-	-	-	6,500
887	Veteran's Memorial Construction	7201	GEN	-	-	-	241,000	-	-	241,000
888	Tavares Nature Park Pier Rebuild	7201	GEN	-	-	860,200	-	-	-	860,200
891	Design and Construction of Kiosk for Tavares Recreation Park	7201	GRANTS	-	-	-	17,500	-	-	17,500
892	Design and Construction of Kiosk for Summerall Park	7201	GRANTS	-	-	-	-	19,000	-	19,000
957	Repairs to Squibb Park Boardwalk	7201	GEN	-	-	-	-	-	-	-
958	Tavares Nature Park Pier Demolition	7201	GEN	-	-	94,000	-	-	-	94,000

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
Capital Improvement Program
2024/25 - 2029/30
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
	Public Buildings & Facilities (continued)									
776	Senior Center (Design, engineering, permitting & construction)	7202	GEN	-	-	1,850,000	-	-	-	1,850,000
786	Woodlea Sports Park Design & Construction - Parking, Fields, Restrooms, Concessions, and Access Roads	7202	MIXED	-	404,512	800,000	-	-	-	1,204,512
1171	Facility Keyless Entry Points	7202	SALES TAX	-	5,000	-	-	-	-	5,000
611	Wooton Park Archway	7401	SEAPLANE OPER	-	-	-	75,000	-	-	75,000
993	Wooton Park toilet fixture modernization for west side boat ramp restroom	7401	MIXED	-	-	15,000	-	-	-	15,000
	Equipment									
155	Pier Lighting for Guest Safety	7501	PAVILION OPER	-	-	13,000	-	-	-	13,000
893	Trolley Retrofit	7501	PAVILION OPER	-	-	100,000	-	-	-	100,000
895	Exterior Staircases and Railings Re-painted	7501	PAVILION OPER	-	-	11,000	-	-	-	11,000
897	Audio Visual System Upgrades	7501	PAVILION OPER	-	-	10,000	-	-	-	10,000
899	Exterior Caulking	7501	PAVILION OPER	-	-	15,000	-	-	-	15,000
903	Exterior Venue Painting	7501	PAVILION OPER	-	-	75,000	-	-	-	75,000
904	Interior Staircases Refinished	7501	PAVILION OPER	-	-	-	13,000	-	-	13,000
961	Trolley Retrofit Design	7501	PAVILION OPER	-	-	-	-	-	-	-
963	Pier Fence	7501	PAVILION OPER	-	-	-	-	-	-	-
994	Replacement of Exterior LED's	7501	PAVILION OPER	-	-	-	-	-	-	-
1114	Kitchen Appliances	7501	PAVILION OPER	-	-	20,000	-	-	-	20,000
	Total Public Buildings & Facilities			**310,000**	**646,512**	**6,660,000**	**6,224,900**	**5,884,600**	**425,000**	**20,151,012**
	Parks & Recreation									
	Projects									
995	CCTV Security Improvements (select locations see budget)	1302	GEN	-	-	200,000	200,000	400,000	800,000	1,600,000
1115	Signs to Define Each Area of the Waterfront	4304	MIXED	-	-	50,000	-	-	-	50,000
1116	Economic Dev Storage/Operations Building	4304	MIXED	-	-	500,000	-	-	-	500,000
1117	Seaplane Base EMS Lane Traffic Gate	4304	MIXED	-	-	25,000	-	-	-	25,000
1041	Wooton Park West Turf Parking Stabilization Project	5901	PARKS	-	-	300,000	-	-	-	300,000
617	Ingraham Park Picnic Tables	7201	GEN	-	-	-	8,800	-	-	8,800
857	Tavares Nature Park Pier design & permitting FWC	7201	GEN	-	-	32,600	-	-	-	32,600
1055	Masterplanning for Wekiva Trail	7201	PARKS	-	125,000	-	-	-	-	125,000
1056	ADA Path and Lighting for Lake Becky Aesop's Park	7201	GRANTS	-	-	250,000	-	-	-	250,000
1118	Tavares Nature Park Masterplan	7201	GEN	-	-	84,700	-	-	-	84,700
1118	Wekiva Trail Land Acquisition	7201	GEN	-	-	500,000	-	-	-	500,000
1119	Replacement of Pour in Place Surfacing in Wooton Wonderland	7201	GEN	-	-	-	-	-	110,000	110,000
1120	Gate Operator System for Cemetery/Arboretum Entry	7201	GEN	-	-	14,000	-	-	-	14,000
486	Shuffleboard Courts Roofing or Shade Structure	7202	GEN	-	-	120,000	-	-	-	120,000
855	Upgrade Ball Field Lighting - Woodlea Sports Park Phase II/III	7202	GEN	-	-	181,000	137,000	-	-	318,000
1057	Woodlea Sports Park Maintenance Barn Safety Fencing	7202	SALES TAX	-	5,000	-	-	-	-	5,000
1059	Wooton Park East Side Modernization	7401	MIXED	-	-	25,000	-	-	-	25,000
1060	Boat Ramp & Marina Parking Entrance Improvement	7401	MIXED	-	-	25,000	-	-	-	25,000
	Equipment									
1063	Ingraham Park Replacement Playground	7201	SALES TAX	-	67,000	-	-	-	-	67,000
1065	New Signage for Parks	7201	GEN	-	-	28,088	-	-	-	28,088
1066	Tavares Recreation Park Signs Breakaway	7201	GEN	-	-	16,600	-	-	-	16,600
480	Replace scoreboards on youth fields at Woodlea Sports Park	7202	SALES TAX	-	13,000	-	-	-	-	13,000
907	Install new scoreboards on adult fields at Woodlea Sports Park	7202	PARKS	-	17,000	-	-	-	-	17,000
1121	Upgrade Soccer Field Lighting - Golden Triangle Regional Park (East Cai	7202	GEN	-	148,000	-	-	-	-	148,000
1122	YMCA Regional Park Facility Roof Replacement	7202	GEN	-	-	120,000	-	-	-	120,000

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
Capital Improvement Program
2024/25 - 2029/30
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
	Parks & Recreation (continued)									
1123	Golden Triangle Regional Park - East Campus Park Restrooms	7202	GRANTS	-	-	400,000	-	-	-	400,000
1124	Woodlea Sports Park - Musco Control Link Access (Field 3 and Multi-Pur	7202	PARKS	-	28,000	-	-	-	-	28,000
	Total Parks & Recreation			**-**	**403,000**	**2,871,988**	**345,800**	**400,000**	**910,000**	**4,930,788**
	Transportation									
	Projects									
17	Sidewalks - Repair, Construction, & Grinding	4102	GEN	20,000	20,000	50,000	50,000	40,000	40,000	220,000
19	Alleyway Improvements	4102	GEN	-	-	2,130,800	-	-	-	2,130,800
65	Road Paving Improvements Construction	4102	MIXED	400,000	400,000	750,000	750,000	750,000	750,000	3,800,000
396	West Main Streetscape - Engineering & Construction Oversight	4102	MIXED	-	-	175,000	-	-	-	175,000
396	West Main Streetscape - Construction	4102	MIXED	-	-	1,800,000	-	-	-	1,800,000
861	Street Name Sign Upgrade - Branding Initiative	4102	GEN	-	-	80,000	-	-	-	80,000
909	Wells Avenue Bridge Rehabilitation - Design, Bidding, Grant Assistance	4102	GEN	-	-	125,000	-	-	-	125,000
910	Wells Avenue Bridge Rehabilitation - Construction and CEI	4102	GRANTS	-	-	375,000	-	-	-	375,000
911	Wood Avenue Pedestrian Improvement Project	4102	GEN	-	-	75,000	-	-	-	75,000
	Total Transportation			**420,000**	**420,000**	**5,560,800**	**800,000**	**790,000**	**790,000**	**8,780,800**
	Water Facilities & Improvements									
	Projects									
29	Move Wells 3&4 from Downtown (design, construction)2	3301	SRF	4,500,000	-	-	-	-	-	4,500,000
492	Water Main - 1700 ft. Along Lake Dora Ave	3301	W/WW RR&I	-	-	-	215,000	-	-	215,000
494	ISBA Utility Master Plan	3301	IMPACTS	100,000	100,000	-	-	-	-	200,000
841	Avalon Booster Pump Station (Permanent) - Construction 2 3	3301	SRF	10,000,000	-	-	-	-	-	10,000,000
1046	Roof Repair - Water Plant #4 Control Building	3301	W/WW	-	42,000	-	-	-	-	42,000
1068	12" Water Main Extension for Hospital	3301	IMPACTS	160,000	160,000	-	-	-	-	320,000
1151	Painting Of Elevated Water Tower	3301	W/WW RR&I	-	-	60,000	-	-	-	60,000
1152	Power Wash Ground Storage Tank	3301	W/WW RR&I	-	-	91,000	-	-	-	91,000
174	Distribution Main Upgrades / Relocations	3302	W/WW RR&I	50,000	-	10,000	-	-	-	60,000
503	WM Old 441 David Walker to Bay Expansion	3302	SRF	-	-	-	1,200,000	-	-	1,200,000
730	Base Read Phase 9	3302	W/WW	170,000	120,000	-	-	-	-	290,000
1067	Test and Paint Fire Hydrants	3302	W/WW	65,000	-	-	-	-	-	65,000
1069	Aerator Rehab - Safety Ladder Modification	3302	W/WW RR&I	100,000	-	-	-	-	-	100,000
1149	Insertion Valve Program	3302	W/WW	-	15,000	-	-	-	-	15,000
1150	Dual Testing Of Fire Hydrants	3302	W/WW	-	50,000	-	-	-	-	50,000
	Equipment									
342	Emergency Replacement Pumps	3301	W/WW RR&I	25,000	25,000	-	-	-	-	50,000
343	Emergency Replacement Motors	3301	W/WW RR&I	25,000	25,000	-	-	-	-	50,000
977	4 Fluoride Pumps for Plants 1 and 4	3301	W/WW	-	-	-	-	-	-	-
978	Extend Fence at Plant 4	3301	W/WW RR&I	-	-	-	-	-	-	-
1031	Replace AC unit at Royal Harbor Booster Station	3301	W/WW	-	9,945	-	-	-	-	9,945
1070	Fuel Leak Detection Monitor - Plant 1 generator	3301	W/WW	20,000	20,000	-	-	-	-	40,000
1153	Replacement Streetsweeper	3301	W/WW	-	400,000	-	-	-	-	400,000
1154	VFD Replacement - Contingency	3301	W/WW	-	10,000	-	-	-	-	10,000
162	6",8", 10", & 12" Insertion Valves	3302	W/WW	15,000	-	-	-	-	-	15,000
811	Stump Grinder - Walk behind (Split with Water and Right-of-Way)	3302	W/WW	-	-	-	-	-	-	-
1071	Replace 3 meters w/ Mach 10	3302	W/WW RR&I	91,000	-	-	-	-	-	91,000
1155	Replace 929 w/ new F250 w/ Utility bed	3302	W/WW	-	75,000	-	-	-	-	75,000

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
Capital Improvement Program
2024/25 - 2029/30
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
	Water Facilities & Improvements (continued)									
1156	Bobcat Compact Track Loader	3302	W/WW	-	26,020	-	-	-	-	26,020
	Total Water Facilities & Improvements			**15,321,000**	**1,077,965**	**161,000**	**1,415,000**	**-**	**-**	**17,974,965**
	Wastewater Facilities & Improvements									
	Projects									
46	Woodlea WWTF Expansion / Upgrades Design	3501	SRF	1,500,000	1,500,000	-	-	-	-	3,000,000
46	Woodlea WWTF Expansion / Upgrades Construction	3501	SRF	-	-	9,000,000	-	-	-	9,000,000
979	WWTP Reject System Rehab	3501	W/WW RR&I	-	-	-	-	-	-	-
1000	WWTP Facilities Master Plan	3501	W/WW RR&I	150,000	150,000	-	-	-	-	300,000
1157	Covered Walkway Connecting WWTP to Bays	3501	W/WW	-	55,000	-	-	-	-	55,000
1158	Resurface Of Wwtp Parking Lot	3501	W/WW	-	25,000	-	-	-	-	25,000
186	ISBA Study: Extension of Sewer Lines	3504	IMPACTS	50,000	50,000	50,000	50,000	-	-	200,000
70	Lift Station Fencing	3504	W/WW RR&I	10,000	-	10,000	10,000	10,000	-	40,000
188	Low Pressure Sewer System	3504	IMPACTS	75,000	75,000	75,000	75,000	-	-	300,000
521	WM Old 441 David Walker to Bay Expansion	3504	IMPACTS	-	-	-	1,000,000	-	-	1,000,000
867	Pipe Lining	3504	W/WW	32,000	100,000	-	-	-	-	132,000
868	Slip Lining	3504	W/WW RR&I	50,000	-	60,000	60,000	-	-	170,000
980	Radio Path Study Scada	3504	W/WW	-	-	-	-	-	-	-
981	LS 38 Force Main Bypass Capacity Study	3504	IMPACTS	-	-	-	-	-	-	-
986	SCADA Software / Hardware Upgrades	3504	W/WW	-	-	-	-	-	-	-
999	Lateral Lining	3504	W/WW RR&I	60,000	-	60,000	-	-	-	120,000
1072	Scada Software Upgrades	3504	W/WW	50,000	50,000	-	-	-	-	100,000
1159	LS 13, 36, 50, 52 Rehab	3504	W/WW RR&I	-	-	292,000	-	-	-	292,000
	Equipment									
185	Replace Motors, Pumps - Woodlea & Caroline	3501	W/WW RR&I	-	-	50,000	50,000	-	-	100,000
288	Breakers and Drivers	3501	W/WW RR&I	-	-	30,000	30,000	-	-	60,000
1073	Replace 838 W/ New F150 Truck (Lab)	3501	W/WW	44,000	-	-	-	-	-	44,000
1074	Belt Press Rewire Rehab	3501	W/WW	20,000	-	-	-	-	-	20,000
1075	LS 69 Replacement Panel	3501	W/WW	30,000	-	-	-	-	-	30,000
1076	Mixer #4 Rehab	3501	W/WW	15,000	-	-	-	-	-	15,000
1077	Expansion Joint Replacement - Oxidation Ditches	3501	W/WW	40,000	-	-	-	-	-	40,000
1078	Expansion Joint Replacement - Oxidation Ditches	3501	W/WW RR&I	41,000	-	29,000	-	-	-	70,000
1079	Polymer Skid Replacement	3501	W/WW RR&I	30,000	-	-	-	-	-	30,000
1160	Mini Split A/C Backup System - Lab	3501	W/WW	-	15,000	-	-	-	-	15,000
919	Laboratory Autoclave - Contingency	3503	W/WW	-	15,000	-	-	-	-	15,000
1080	Dissolved Oxygen Meter - Cbod Analysis	3503	W/WW	7,000	-	-	-	-	-	7,000
1161	Reagent Low Temp Incubator	3503	W/WW	-	7,900	-	-	-	-	7,900
189	Replacement Pumps for Lift Stations	3504	W/WW RR&I	60,000	-	60,000	45,000	45,000	-	210,000
273	Pumps for Lift Station Upgrades	3504	W/WW RR&I	30,000	-	30,000	-	-	-	60,000
190	Electrical Control Panels for Lift Stations	3504	W/WW RR&I	-	-	25,000	25,000	-	-	50,000
280	Lift Station Rehabilitation	3504	W/WW RR&I	300,000	292,000	300,000	300,000	-	-	1,192,000
518	ARV Replacement on Sewer Force Mains	3504	W/WW	6,000	7,500	-	-	-	-	13,500
872	Isolation valves - LS 38, 19	3504	W/WW	60,000	-	-	-	-	-	60,000
983	LS 11 Force Main Bypass	3504	W/WW	-	-	-	-	-	-	-
984	Replace 3rd Pump at LS 65	3504	W/WW RR&I	-	-	-	-	-	-	-
1001	LS 38 Force Main Bypass	3504	W/WW	-	-	-	-	-	-	-
1002	Generator - LS 31	3504	W/WW RR&I	-	-	-	-	-	-	-
1003	Replace 829 w/ New F450 chassis	3504	W/WW	-	-	-	-	-	-	-

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
Capital Improvement Program
2024/25 - 2029/30
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
	Wastewater Facilities & Improvements (continued)									
1004	Replace 823 w/ new F250, upgraded utility bed	3504	W/WW	-	-	-	-	-	-	-
1005	Generator - LS 47	3504	W/WW RR&I	-	-	-	-	-	-	-
1082	Replace Utility Body & Crane - 829	3504	W/WW	80,000	-	-	-	-	-	80,000
1083	Frequency Scada Radios, Cables, Antennas	3504	W/WW	50,000	50,000	-	-	-	-	100,000
1103	High Head Portable Pump	3504	W/WW	72,000	-	-	-	-	-	72,000
1104	Smoke Test - Deer Island	3504	W/WW	60,000	-	-	-	-	-	60,000
1105	Replace Generator - Ls 15	3504	W/WW RR&I	50,000	-	-	-	-	-	50,000
1030	Replace AC unit on Main Building at Woodlea Wastewater	3504	W/WW	-	19,000	-	-	-	-	19,000
1162	Ground Penetrating Radar	3504	W/WW	-	24,000	-	-	-	-	24,000
1163	Replace 852 W/ F550 W/ Utility Body W/ Hydraulic Crane	3504	W/WW	-	160,000	-	-	-	-	160,000
1164	Pumps For Liftstation Upgrades	3504	W/WW	-	30,000	-	-	-	-	30,000
1165	Isolation Valve - LS 28	3504	W/WW	-	60,000	-	-	-	-	60,000
1156	Bobcat Compact Track Loader	3504	W/WW	-	26,020	-	-	-	-	26,020
1167	Replace Generator at LS 54	3504	W/WW RR&I	-	75,000	-	-	-	-	75,000
	Total Wastewater Facilities & Improvements			**2,972,000**	**2,786,420**	**10,071,000**	**1,645,000**	**55,000**	**-**	**17,529,420**
	Reuse/Reclaim Water									
	Projects									
11	Reclaimed Water Service Area Expansion (Design & Construction)	3502	MIXED	-	-	1,725,000	3,450,000	-	-	5,175,000
	Equipment									
292	Incubator/Oven/Refrigerator Replacement (Contingency)	3502	W/WW	7,000	7,000	-	-	-	-	14,000
837	TSS probe system replacement for secondary TSS analyzer	3502	W/WW	8,500	8,500	-	-	-	-	17,000
	Total Reclaimed/Reuse			**15,500**	**15,500**	**1,725,000**	**3,450,000**	**-**	**-**	**5,206,000**
	Solid Waste									
	Equipment									
48	Garbage Trucks/Equip Vehicle #623	3401	SOLID WASTE	-	-	60,000	-	-	-	60,000
300	Refurbish Auto Automated Side-Loader #626	3401	SOLID WASTE	-	-	80,000	-	-	-	80,000
378	Refurbish Claw Truck #627	3401	SOLID WASTE	-	-	35,000	-	-	-	35,000
379	Claw Truck Replacement #622	3401	SOLID WASTE	-	-	-	-	-	230,000	230,000
873	Garbage Truck Replacement #624	3401	SOLID WASTE	-	-	425,979	-	-	-	425,979
964	Garbage Truck Replacement #615	3401	SOLID WASTE	-	-	-	-	165,000	-	165,000
965	Garbage Truck Replacement #625	3401	SOLID WASTE	-	-	-	417,979	-	-	417,979
1084	SB-2 Duel Bin Cart Washing Trailer	3401	SOLID WASTE	-	-	100,000	-	-	-	100,000
1085	Refurbish Automated Side-Loader #630	3401	SOLID WASTE	-	-	-	-	75,000	-	75,000
1086	Roll-Off Truck	3401	SOLID WASTE	-	-	225,000	-	-	-	225,000
1087	Roll-Off Dumpsters	3401	SOLID WASTE	-	-	100,000	-	-	-	100,000
1088	6 APX900 800MHZ Portable Radio's & Chargers	3401	SOLID WASTE	-	-	20,400	-	-	-	20,400
1125	Flatbed Truck Replacement #628	3401	SOLID WASTE	-	-	52,840	-	-	-	52,840
1126	Garbage Truck Engine Replacement	3401	SOLID WASTE	-	-	15,000	-	-	-	15,000
1127	Garbage Truck Transmission Replacement	3401	SOLID WASTE	-	-	15,000	-	-	-	15,000
1128	Solid Waste Rate Study	3401	SOLID WASTE	-	-	30,000	-	-	-	30,000
	Total Solid Waste			**-**	**-**	**1,159,219**	**417,979**	**240,000**	**230,000**	**2,047,198**
	Stormwater									
	Projects									
874	Lakeview Drainage Improvements	3801	STORMWATER	-	-	-	-	-	-	-
927	Dykes Dr Drainage Improvement (Construction)	3801	STORMWATER	-	-	100,000	-	-	-	100,000
985	Stormline Repairs, Lining, Etc. Throughout City	3801	STORMWATER	58,912	77,782	-	-	-	-	136,694

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

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No.	Program	Dept.	Funding	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
	Stormwater (continued)									
1006	St Clair Abrams Canal Drainage Improvements	3801	STORMWATER	-	-	600,000	-	-	-	600,000
1089	Cedar Circle Drainage Project	3801	STORMWATER	50,000	-	-	-	-	-	50,000
1169	Lake Elsie Drainage Project	3801	STORMWATER	-	-	-	317,000	-	-	317,000
	Equipment									
811	Stump Grinder - Walk behind (Split with Water and Right-of-Way)	3803	STORMWATER	-	-	6,500	-	-	-	6,500
1007	Eco Park Fountain Replacement	3801	STORMWATER	5,000	-	5,000	5,000	-	-	15,000
1008	Replace 359 w/ new F150 crew cab	3801	STORMWATER	-	-	65,000	-	-	-	65,000
1009	Replace 1995 F350 Dump (353) w/ F350 Dump Truck	3803	STORMWATER	-	-	70,000	-	-	-	70,000
1156	Bobcat Compact Track Loader	3803	STORMWATER	-	26,020	-	-	-	-	26,020
1170	24' Enclosed Trailer for Lawn Equipment	3803	STORMWATER	-	-	21,000	-	-	-	21,000
	Total Stormwater			**113,912**	**103,802**	**867,500**	**322,000**	**-**	**-**	**1,407,214**
	General Government									
171	UB Line Printer Replacement	1301	GEN	-	-	20,000	-	-	-	20,000
172	Mobile Lite Filing Solution	1301	GEN	-	-	-	-	-	22,000	22,000
228	Replacement Warehouse Specialist Truck	1301	SALES TAX	-	62,310	-	-	-	-	62,310
602	Central Square Worker Order System	1301	GEN	-	-	60,000	-	-	-	60,000
932	City Wide Warehouse Facility - (Design Portion)	1301	MIXED	-	-	850,000	-	-	-	850,000
604	Network Server Replacement	1302	SALES TAX	-	-	100,000	150,000	85,000	175,000	510,000
1011	Network Improvements	1302	SALES TAX	50,545	-	122,145	142,145	162,145	100,000	576,980
1013	Rewire Aging Network Cables in City Hall Offices	1302	GEN	-	-	75,000	-	-	-	75,000
1014	2024 Ford Transit Cargo Van Replace 2005 Ford Escape Vehicle #008	1302	SALES TAX	-	61,690	-	-	-	-	61,690
1043	City-wide computer replacement	1302	GEN	44,000	70,000	170,500	190,000	200,000	-	674,500
1129	Alfred Street Complete Street's Master Plan	1501	GEN	-	-	75,000	-	-	-	75,000
1130	State Road 19 Complete Street's Master Plan	1501	SALES TAX	-	75,000	-	-	-	-	75,000
1091	Vehicle #115 Cab and Chassis Replacement	1901	SALES TAX	59,558	-	-	-	-	-	59,558
1132	Vehicle #219 Replacement	1901	SALES TAX	-	-	68,894	-	-	-	68,894
1133	Vehicle #119 Replacement	1901	SALES TAX	-	-	-	-	81,900	-	81,900
1134	Vehicle #117 Replacement	1901	SALES TAX	-	-	-	-	-	143,100	143,100
132	Police Vehicles	2101	SALES TAX	-	158,200	100,000	-	100,000	-	358,200
226	Sign board	2101	GEN	-	-	40,000	-	-	-	40,000
233	Unmarked police Vehicles	2101	GEN	-	-	-	50,000	-	-	50,000
970	ATV	2101	GEN	-	-	30,000	-	-	-	30,000
1018	Floating Dock	2101	GEN	-	-	7,000	-	-	-	7,000
1135	Boat Roof for Police and Fire Boats (Split between Police and Fire)	2101	GEN	-	-	7,000	-	-	-	7,000
1136	Sally Port Storage	2101	GEN	-	-	7,400	-	-	-	7,400
1138	Alternative Light Source	2101	GEN	-	-	6,000	-	-	-	6,000
1140	Cradle Point Router For Police Vehicles	2101	GEN	-	-	120,000	-	-	-	120,000
1141	Flock LPR Cameras	2101	GEN	-	-	10,000	-	-	-	10,000
79	Fire Inspector Vehicle Replacement	2201	GEN	-	-	58,000	-	-	-	58,000
877	Resurface the bay floor at Station 29	2201	GEN	-	-	20,000	-	-	-	20,000
1019	Fire Chief Vehicle Replacement	2201	GEN	-	-	-	-	-	70,000	70,000
1020	Battalion Chief Vehicle Replacement	2201	GEN	-	-	-	-	-	-	-
1021	Self-Contained Breathing Apparatus (SCBA) Replacement (15)	2201	GEN	-	-	-	175,000	-	-	175,000
1092	Rescue Truck	2201	IMPACTS	120,000	-	-	-	-	-	120,000
1093	Fire Station 29 Security Improvements	2201	PUB SFTY IMP	-	60,000	-	-	-	-	60,000
1142	Boat Roof for Police and Fire Boats (Split between Police and Fire)	2201	GEN	-	-	7,000	-	-	-	7,000
1143	Cardiac Monitor LIFEPAK 35 /w peripheral equipment and Wi-Fi	2201	GEN	-	-	75,000	-	-	-	75,000

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
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2024/25 - 2029/30
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No.	Program	Dept.	Funding	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
	General Government (continued)									
584	Vehicle Replacement #137	4101	GEN	-	-	58,750	-	-	-	58,750
248	Vehicle Replacement Unit #123	4101	SALES TAX	-	57,500	-	-	-	-	57,500
431	Vehicle Replacement #118	4101	GEN	36,750	-	-	-	-	-	36,750
469	City Facility A/C Upgrades	4101	GEN	-	-	-	-	-	-	-
542	Vehicle Replacement #130	4101	SALES TAX	-	46,500	-	-	-	-	46,500
586	Replace Small Bucket Truck #138	4101	SALES TAX	-	163,500	-	-	-	-	163,500
587	Pavilion A/C Design/Build	4101	GRANTS	-	-	1,250,000	-	-	-	1,250,000
1024	Upgrade Interior Lighting At Ingraham Center To Led	4101	SALES TAX	-	11,200	-	-	-	-	11,200
1025	City Hall Mitigation Project - Reseal Expansion Joints	4101	SALES TAX	-	-	35,000	-	-	-	35,000
1032	Repaint exterior Fire Station 29	4101	GEN	-	-	22,500	-	-	-	22,500
1094	Vehicle Replacement Unit PW6	4101	GEN	-	-	45,000	-	-	-	45,000
252	Kubota RTV Utility Vehicle (Replace #140 2007 Club Car)	4102	GEN	-	-	23,000	-	-	-	23,000
644	Rockingham Ave. Widen Road Design	4102	GEN	-	-	45,000	-	-	-	45,000
645	Rockingham Ave. Widen Road Construction	4102	GEN	-	-	420,000	-	-	-	420,000
723	Pavement Preservation	4102	GEN	-	-	250,000	250,000	250,000	250,000	1,000,000
804	EDCO69100 10" Walk Behind Sidewalk Grinder Scarifier	4102	GEN	-	-	6,500	-	-	-	6,500
880	Mobile Message Boards Mounted On Trailer for events	4102	GEN	-	-	42,000	-	-	-	42,000
1095	Wayfinding Signs for Public Works Facility	4102	GEN	-	-	30,000	-	-	-	30,000
1096	3 New Trucks - 2 are replacements and 1 new truck for additional employ	4102	GEN	-	-	198,000	-	-	-	198,000
1144	48" Roller and Table For Manufacturing Signs	4102	GEN	-	-	21,000	-	-	-	21,000
1145	Skidsteer With Mill Head, Sweeper and Mulcher Attachments	4102	GEN	-	-	151,000	-	-	-	151,000
1035	Replacement Truck F250	4304	SALES TAX	-	82,000	-	-	-	-	82,000
1097	Airport Master Plan Update	4304	Mixed	-	-	250,000	-	-	-	250,000
1098	Re-Platting Of The Seaplane Base Property & Topo	4304	Mixed	-	-	100,000	-	-	-	100,000
1099	Shoreline Enhancement And Tie-Down Design & Construct	4304	Mixed	-	-	450,000	-	-	-	450,000
1100	Seaplane Ramp Lighting Design & Construct	4304	Mixed	-	-	150,000	-	-	-	150,000
78	Major Collection Books	7101	GEN	45,500	48,000	60,000	62,000	64,000	66,000	345,500
882	Standing Orders (eBooks, eaudiobooks, and large print books)	7101	GEN	6,000	6,000	6,825	8,400	8,700	9,000	44,925
562	Replace Mower #465 (2005 Kubota ZD 21)	7201	GEN	-	-	-	13,369	-	-	13,369
569	Vehicle Replacement #442 (2001 F250) for Parks with F250	7201	GEN	-	-	-	32,000	-	-	32,000
625	Replace Kubota ZD321 #457 (2007)	7201	GEN	-	-	13,369	-	-	-	13,369
754	Purchase Self Watering Containers, Large, Free Standing	7201	GEN	-	-	-	7,580	7,200	-	14,780
755	Purchase Seaplane Hangers and Brackets	7201	GEN	-	-	6,500	-	-	-	6,500
759	Replacement John Deere Tractor #424 (1994)	7201	GEN	-	-	-	-	35,000	-	35,000
760	Vehicle Replacement #449 (2005 F250) for Parks w/F250	7201	GEN	-	-	-	44,300	-	-	44,300
794	New vehicle for Parks Supervisor position	7201	GEN	-	-	32,000	-	-	-	32,000
795	Professional Services for Parks Masterplan	7201	GEN	-	-	192,000	-	-	-	192,000
798	Replace Mower #466 with Kubota Zero Turn Mower	7201	GEN	-	-	14,500	-	-	-	14,500
258	Vehicle Replacement #471 1996 F150 with F250 super cab 4WD	7202	SALES TAX	-	59,500	-	-	-	-	59,500
623	Replacement Kubota Loader #429 (1995 Tractor)	7202	GEN	-	-	38,000	-	-	-	38,000
761	Replace Mower #467 w/ new Kubota ZD 326	7202	SALES TAX	-	20,000	-	-	-	-	20,000
1146	Vehicle Replacement #4003 2007 Sport Trac with Ford Ranger Crew Cat	7202	GEN	-	-	34,900	-	-	-	34,900
1147	Vehicle Replacement #4002 2007 Explorer with F150 crew cab 2WD	7202	GEN	-	-	42,800	-	-	-	42,800
1148	Meridian Mobile Vehicle Barrier System	7202	GEN	-	-	121,293	-	-	-	121,293
1172	3 Point Finish Mower	7202	SALES TAX	-	10,000	-	-	-	-	10,000
	Total General Government			**362,353**	**991,400**	**6,138,876**	**1,124,794**	**993,945**	**835,100**	**$ 10,446,468**

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Total Requested Projects	ALL	ALL	**20,504,805**	**6,444,599**	**36,275,383**	**16,643,973**	**8,363,545**	**3,190,100**	**$ 91,422,405**

[1] At budget preparation time City received notice that SRF funding is included in State funding list.
[2] These projects will be funded using SRF funds, and may start in FY 2025 if SRF funding is secured.

The Capital Listing in the Operating Budget book includes firearms. Firearms are not included in the long term capital plan.

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

FUNDING PLAN

INTRODUCTION

In order for a Capital Improvement Program to be an effective management planning tool, the program must include not only for compilation of major capital needs and their costs, but also a financing plan for the entire life of the program. This financing plan must include an analysis of the available resources which will be used to fund not only the Capital Improvement Program itself but also the required operating expenses and debt service requirements of the City.

In order to ensure that the financing plan is complete, the plan formulation process should include:

1. A projection of revenues and resources which will be available to fund operating and capital expenditures.

2. A projection of future years' operating expenditure levels which will be required to provide ongoing services to City residents.

3. Once the Capital Improvement Program projects have been evaluated, a determination is made of the projects to be funded and the timing of the cash outflow for each project. The information is then tabulated to determine the amounts required to fund the Capital Improvement Program for each year.

4. From the information obtained in 1 through 3 above, the additional resources required to fund the CIP will be determined and a decision will be made on whether the program is to be financed by the issuance of debt, on a pay-as-you-go basis or some combination of the two.

The financing plan is prepared in such a manner will be as accurate as possible and should be an informative document to all City residents. However due to the uncertainty involved in projecting cost increases, the community's desire for service increases and the inflow of resources over a five year period, the financing plan presented should be viewed as a theoretical framework to be adjusted each year based on the most recent information available at that time. This will be accomplished by updating the financing plan each year, adopting operating and capital budgets, and ordinances to implement fee structures which will be required to fund the program each year.

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

FUNDING PLAN CONTINUED

DEBT VS PAY-AS-YOU-GO FINANCING

Debt financing through the issuance of long term bonds is most appropriate when:

1. There are a small number of relatively large dollar value projects.
2. The large projects cannot be broken into segments and the cost distributed over a larger time frame without impairing the usefulness of the project.
3. The projects are non-recurring (not capital equipment or routine replacements)
4. Assets acquired have a relatively long useful life which equals or exceeds the life of the debt.

Through long term bond financing, the costs of a project having a long useful life can be shared by future residents who will benefit from the projects or improvements. In contrast, pay-as-you-go financing is most appropriate for capital Improvement Program which includes:

1. A large number of projects having a relatively small dollar value.
2. Projects which can be broken into phases with a portion completed each year without impairing the overall effectiveness of the project.
3. Projects which are of a recurring nature.
4. Projects where the assets acquired will have relatively short useful lives.

The primary advantage of pay-as-you-go financing is that the interest costs and costs of bringing a bond issue to market can be avoided. However, if inappropriately used, this financing plan may cause tax rates and fee structures to increase suddenly and may result in current residents paying a greater portion of projects which benefit future residents.

In summary, the choice of the appropriate financing plan will be contingent upon an analysis of the projects to be included in a Capital Improvement Program.

CITY OF TAVARES
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FUNDING PLAN CONTINUED

REQUIRED SEPARATION OF FUNDING SOURCES

In order to comply with accepted governmental accounting practices and to ensure compliance with City Codes and any related debt covenants, the analysis and financing plans of the document are presented within their respective funds. Projects funded on a pay-as-you-go basis will directly relate to the Capital Fund Budget from where the source of funding is derived. Each of these budgets will appear in the Annual Operating and Capital Budget, which is adopted each year. Those funds are currently represented as follows:

1. General Fund
2. Public Safety Special Revenue Funds
3. Community Redevelopment - TIF Fund
4. Park Impacts Fund
5. Infrastructure Surtax Fund
6. General Government Construction Fund
7. W/WW Impact Fund
9. Solid Waste Fund
10. Stormwater Utility Fund
11. Tavares Seaplane Base Fund
12 Tavares Pavilion Fund

In accordance with accounting, legal and internal revenue requirements, all projects to be completed with the proceeds received from the issuance of debt will be accounted for in the Capital Construction Fund, Water/Wastewater Utility Fund, or the Stormwater Utility

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FUNDING PLAN CONTINUED

SUMMARY OF FINANCING PLAN MODEL

Detailed funding plans for individual funds of the City are included as part of this document in the following sections. The following represents an overview of the major points of the recommended funding plan:

1.	Utilize "**pay-as-you-go**" from annual appropriations from the **General Fund** to fund recurring capital expenditures such as equipment, vehicles and technology where needs may be addressed in appropriate segments.	$29,778,864
2.	Utilize "**pay-as-you-go**" from annual appropriations from I**nfrastructure Sales Tax** to fund recurring capital expenditures such as equipment, vehicles and other infrastructure where needs may be addressed in appropriate segments.	$2,999,832
3.	Utilize "**pay-as-you-go**" from annual appropriations from **Water/Wastewater Utility Fund** to fund recurring capital expenditures such as equipment, vehicles and technology where needs may be addressed in appropriate segments.	$2,279,385
4.	Utilize "**pay-as-you-go**" from annual appropriations from **Park Impacts** to fund small projects that may be accomplished with relative ease and with limited cost.	$470,000
5.	Utilize "**pay-as-you-go**" from annual appropriations from **Public Safety Impacts** to fund small projects that may be accomplished with relative ease and with limited cost.	$60,000
6.	Utilize "**pay-as-you-go**" from annual appropriations from **Solid Waste Utility Fund** to fund vehicles. To be appropriated from the identified fiscal year revenues.	$2,047,198
7.	Utilize "**pay-as-you-go**" from annual appropriations from **Seaplane Base Fund** to fund equipment. To be appropriated from the identified fiscal year revenues.	$545,900
8.	Utilize "**pay-as-you-go**" from annual appropriations from **Water/Wastewater Renewal and Replacement Fund** to fund major system replacements. To be appropriated from the identified fiscal year revenues.	$3,536,000

CITY OF TAVARES
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FUNDING PLAN CONTINUED

9.	Utilize "**pay-as-you-go**" from annual appropriations from **Stormwater Utility Fund** to fund vehicles. Timing of outflows to revenue inflows is needed in order to maintain adequate cash flows.	$1,407,214
10.	Apply for various Federal, State, and Local **Grants** to fund projects where grant opportunities exist. Grant availability will need to be reviewed annually and the Capital Improvement Plan Document updated appropriately.	$3,031,500
11.	Utilize "pay-as-you-go" and apply to the Lake County Board of County Commissioners for **Library Impact** Funding to fund the cost of the Library Expansion Project. Availability of funding from the County may adjust the timing for the Library Capital Expansion Plan.	$0
12.	Secure **Debt Financing** to fund General Government Projects.	$0
13.	Secure **Debt Financing** to fund Water, Wastewater, and Water Reclamation projects with the Water Plant Upgrades and the Reclamation project financed with SRF Funding opportunities with DEP.	$27,700,000
14.	Secure **Capital Lease** Financing to fund Capital Equipment.	$0
15.	Water/Wastewater Impact Projects are identified as "**pay-as-you-go"**. These projects will need to be coordinated with projects to be funded with SRF Loans. Affordability for these projects will be determined on an annual basis. W/WW Impact Fee Projects are not included on the Fund Statement for W/WW Operations as these items will need to be reviewed further for affordability. Grant funding options may need to be explored.	$2,140,000
16	Utilize "**pay-as-you-go**" from annual appropriations from Pavilion **Fund** to fund equipment. To be appropriated from the identified fiscal year revenues.	$257,000
17	Various Projects are identified for Community Redevelopment Implementation initiatives on the Project Listings. These projects will utilize various funding options "**MIXED**" that will be be determined.	$15,169,512

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

FUNDING PLAN

1. An increase in the ad valorem rate is assumed with this Capital Plan, but much emphasis is assumed for obtaining grant funding opportunities for many of the projects shown.

2. If operating expenditures increase at a higher rate than anticipated, unanticipated events reduce key revenue sources, or if an unforeseen emergency expenditures occur during the five year period, timing planning, and assumptions for capital projects may change.

3. If events occur that revise the projections and assumptions, the financing plan will need to be updated and amended accordingly.

This financing plan is intended to serve as a guide in determining funding options for achieving identified projects. All projects and related funding options will be reviewed annually for continued priority and budgetary constraints. All projects require approval of the City Council.

Where this plan is aggressive in its grant funding program, all projects absent grant funding may result in two options 1) defer the project or 2) seek debt service.

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 4
Capital Improvement Program
2024/25 - 2029/30
Descriptions

No.	Program	Dept.	PROGRAM DESCRIPTION
	Beautification		
632	Irrigation and Plants on Orange Ave and Palm Way	7201	Improvement and replacement of irrigation and plants located in medians on Orange Avenue and Palm Way. Current materials are aged/worn/broken and need to be replaced and upgraded.
845	Chris Daniel's Memorial (FDOT) Grant Phase II Irrigation	7201	Phase II of FDOT Non-matching grant for 441/19 Retention Pond (Chris Daniels Memorial Fountain).
847	Flagpoles And Flags For Cemetery Veteran's Memorial	7201	Flagpoles and flags for cemetery veteran's memorial.
885	Professional Services w/Gator Sktch for JPA Chris Daniels Phase II	7201	Original JPA was split into two phases. Phase II is the final section that will be completed after FDOT's safety project along SR500A. This project includes design, construction and CEI fees as well as items not covered by the grant.
937	St. Clair Abrams Corridor Beautification Project Construction	4102	City Council approved streetscaping - landscaping, benches, brick paved crosswalks, etc.
	Total Beautification	**$ 1,778,500**	
	Economic Development		
9	Ruby Street Event power installation	5901	Provide additional electrical outlets on Ruby Street for city events.
1106	West End Parking Phase 1, 2, & 3	5901	Increase parking capacity on the west end of the downtown by constructing new parking spaces, sidewalks, and stormwater improvements on South Joanna Avenue.
	Total Economic Development	**$ 1,170,040**	
	Public Buildings & Facilities		
155	Pier Lighting for Guest Safety	7501	Additional lighting to be installed on pier for guest safety
577	Re-Platting of SPB Property	4304	Replatting Seaplane Base property to come into compliance with master plan requirements
582	Civic Center Renovations - Design and Construction	4101	Renovate Civic Center building
611	Wooton Park Archway	7401	Design and installation of entryway arch for Wooton Park to enhance facility's appeal
750	Grant for Landscaping at Tavares Recreation Park	7201	Grant for Landscaping at Tavares Recreation Park
751	Greenhouse for Annuals	7201	Greenhouse for Annuals
776	Senior Center (Construction)	7202	Construct Senior Center.
784	Tavares Nature Park (JPA)	7201	Pursuing Grant/JPA w/FL Fish and Wildlife (FWC) for boardwalk, fishing pier, kayaking, add 'l recreational opportunities at Tavares Nature Park (TNP).
786	Woodlea Sports Park Design & Construction - Parking, Fields, Restrooms, Concessi	7202	Use funding from sale of Fred Stover to Lake County and additional funding to fund the design and construction of new parking, fields, restrooms, and concessions at Golden Triangle West Regional Park (Woodlea).
788	Columbarium, cremation structure	7201	Columbarium, new feature to capture higher cremation rates. 70% of deaths are now cremated. Would provide 48 spaces in which 96 cremains could be placed.

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789	Added landscaping/Trees to Cemetery	7201	Added landscaping and trees to complete initial landscape plan with tree lined paths to sections.
790	Granite cemetery section markers	7201	18 city logo emblazoned 30" high granite cemetery section markers.
851	Veteran's Memorial Plan for Wall, Columbarium, Design	7201	Veteran's Memorial design for wall and columbarium.
852	Veteran's Memorial Surveying	7201	Surveying for Veteran's Memorial.
886	Fixed Pier Replacement	4304	Replace or repair the existing concrete pier in Wooton park due to continued aging effects.
887	Veteran's Memorial Construction	7201	A Veteran's Memorial that will include a classic covered pavilion for services, and plaza with memorials to each branch of the service. The plaza will also be home to an initial set of four columbarium walls that will hold two hundred and forty cremains.
888	Tavares Nature Park Pier Rebuild	7201	Rebuild Tavares Nature Park Pier.
891	Design and Construction of Kiosk for Tavares Recreation Park	7201	Design and construction through grant funding with FWC FBIP for an covered, well-lit, informative kiosk providing historical and environmental attributes, wildlife information, and map of trails.
892	Design and Construction of Kiosk for Summerall Park	7201	Design and construction through grant funding with FWC FBIP for an covered, well-lit, informative kiosk providing historical and environmental attributes, wildlife information, and map of trails.
893	Trolley Retrofit	7501	Existing trolley system is not in compliance with OSHA standards. Exterior maintenance is inaccessible.
895	Exterior Staircases and Railings Re-painted	7501	Continuous maintenance, every 4 years. When funding is allocated for removal of staircase circles / rings, painting will need to follow.
897	Audio Visual System Upgrades	7501	Current audio visual system in place is not user friendly. Current software has not been updated since opening. We are in need of alterations as well as additions to allow up to date options for clients.
898	HVAC Air Purifier	7501	Innovative ion system that mounts inside the units and destroys airborne pollutants.
899	Exterior Caulking	7501	Window perimeter sealants to ensure no water intrusion. Current exterior window caulking is disintegrating. Exterior caulking would need to be completed prior to any full building power wash. Exterior façade restoration, which would include fish scale siding replacement, and cosmetic repairs. Scope of work can be accomplished once the trolley retrofit is completed, otherwise additional funding will be necessary to provide scaffolding.
900	Passenger Van	7501	This past year we have been participating in bridal shows, where we rent a U-Haul to transport our booth. Along with the U-Haul, we utilize the Escape for staff transport. A passenger van would allow both booth and staff transport in one vehicle.
901	Hurricane Shutters	7501	Hurricane shutters for south double doors (2) that access back decks. To prevent water intrusion during inclement weather.
903	Exterior Venue Painting	7501	Exterior Venue Painting
904	Interior Staircases Refinished	7501	Resurface interior staircases.
957	Repairs to Squibb Park Boardwalk	7201	Replace and rebuild sever sections of the boardwalk.
958	Tavares Nature Park Pier Demolition	7201	Demolish pier in the event that demolition is required due to lease agreement.
961	Trolley Retrofit Design	7501	Existing trolley system is not in compliance with OSHA standards. Design will provide alternations / additions needed to bring trolley system up to code, where exterior maintenance is needed.
963	Pier Fence	7501	Installation of a fence at the end of the pier, will provide an additional level of privacy and security for our clients and staff. Staff will be able to better monitor and control who is able to access the reserved event space.
990	Refrigeration Unit Replacement	4304	Replace Prop Shop refrigeration unit.

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993	Wooton Park toilet fixture modernization for west side boat ramp restrooms	7401	Existing stainless steel fixtures are deteriorating and require replacement with more conventional, aesthetic fixtures appropriate to a public lavatory.
994	Replacement of Exterior LED's	7501	Pier lighting installation will contribute to the safety and security of pavilion staff, vendors and guests. Currently, the pavilion pier is not illuminated appropriately.
1045	Pavilion Pier Railing Structural Improvements	4101	Improve Pavilion on the Lake pier railing.
1046	Roof Repair - Water Plant #4 Control Building	4101	Repair roof at Water Plant #4.
1047	Public Safety Building Structural Exterior Repairs	4101	Repairs to exterior of Public Safety Building.
1048	Pavilion Roof Top Unit Replacement	4101	Replace Pavilion on the Lake roof top AC unit.
1049	Demolition of Existing Public Works Building	4102	Demolish existing buildings at the former Public Works site.
1050	Temporary Parking Lot at Former Public Works Facility (52 spaces)	4102	Construct temporary parking (52 spaces) at the former Public Works site after demolition is complete.
1051	Double Decker Parking Garage Concept Plan	4102	Concept plan for a double decker parking garage to be constructed at the former Public Works site.
1053	Seaplane Base Security System Design & Construct	4304	Design and construct a security system in and around the Seaplane Base to prevent vandalism.
1054	Seaplane Base Fuel Farm Improvements Design & Construct	4304	Improvements to Seaplane Base fueling facilities.
1108	Double Decker Parking Garage Design and Construction	4102	Design and construction of a double decker parking garage at 100 N. Disston Ave.
1109	Parking Lot @Old Recreation Facility and City Hall Phase 1 23 Spaces	4102	Add additional parking downtown.
1110	Parking Lot @Old Recreation Facility and City Hall Phase 2 62 Spaces	4102	Add additional parking downtown.
1111	Finance Area Renovation (New Plumbing, Electric, and Sink)	1301	Renovate Finance area with new plumbing, electric, and install sink.
1112	Replace Door Legacy Access System Citywide	1302	Replace door legacy access system citywide
1113	Replace Interior Flooring at Public Safety Building	4101	Replace interior flooring at Public Safety Building.
1114	Kitchen Appliances	7501	The kitchen appliances at the Tavares Pavilion on the Lake are nearing the end of their lifespan, leading to operational challenges that impact service efficiency and reliability.
1171	Facility Keyless Entry Points	7202	Install keyless entry points at Civic Center, Ingraham Center, and TRA room.
	Total Public Buildings & Facilities	**$ 20,151,012**	

Parks & Recreation

165	Concession Stand & Restroom Complex at Woodlea Sports Complex	7203	Woodlea Sports Complex expansion project to include an additional multi-purpose field as well as concession stand / restroom facility
166	Security Camera at Fred Stover Sports Complex	7202	Install security camera at Fred Stover Sports Complex
479	Aesop's Park Aeration Fountain for Retention Pond	7203	Install aeration fountain for retention pond at Aesop's Park
480	Replace Scoreboards at Woodlea Sports Complex (3)	7203	Replace outdated existing scoreboards
483	Replace Scoreboards at Fred Stover Sports Complex (2)	7203	Replace outdated existing scoreboards
484	Small Ingraham Park Picnic Gazebo & Tables	7203	Gazebo and tables at Ingraham Park
485	Tavares Nature Park Security Fencing	7203	Fenced needed to keep ATVs out of the environmental areas
486	Shuffleboard Courts Roofing or Shade Structure	7202	Aluminum coverings or shade coverings to block rain & alleviate Stormwater issues
617	Ingraham Park Picnic Gazebo	7201	Covered picnic gazebo
855	Upgrade Ballfield Lighting Woodlea Sports Complex Phase I/II/III/IV	7202	Upgrade ballfield lighting to reduce maintenance and energy costs.
857	Tavares Nature Park Pier design & permitting FWC	7201	Design and permitting from FWC for the Tavares Nature Park Pier.
907	Install new scoreboards on adult fields at Woodlea Sports Park	7202	Install two scoreboards on the adult fields at Woodlea Sports Complex.
995	CCTV Security Improvements (select locations see budget)	1302	Security cameras and wireless locks for public facilities and parks.
1041	Wooton Park West Turf Parking Stabilization Project	5901	Stabilize turn in Wooton Park West to allow for additional parking.
1055	Master planning for Wekiva Trail	7201	Master planning for Wekiva Trail.
1056	ADA Path and Lighting f/Lake Becky Aesop's Park	7201	ADA pat hand lighting at Lake Becky in Aesop's Park
1057	Woodlea Sports Park Maintenance Barn Safety Fencing	7202	Fencing for Woodlea Sports Park maintenance barn.

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1059	Wooton Park East Side Modernization	7401	Modernize Wooton Park East bathrooms.
1060	Boat Ramp & Marina Parking Entrance Improvement	7401	Repave torn up section of the walking trail on the west end of Wooton Park, and pave the dirt driving lane between the boat ramp and the auxiliary grass parking space near the boat ramp.
1063	Ingraham Park Replacement Playground	7201	Replace Ingraham Park playground.
1065	New Signage for Parks	7201	New signs at all City parks.
1066	Tavares Recreation Park Sign Breakaway	7201	Tavares Recreation Park sign breakaway
1115	Signs to Define Each Area of the Waterfront	4304	Large high-quality signs to define each area of the waterfront.
1116	Economic Dev Storage/Operations Building	4304	A storage and operations building to house event equipment, general waterfront maintenance equipment, and to be used as an operations building.
1117	Seaplane Base EMS Lane Traffic Gate	4304	Traffic gate to restrict access to seaplane base emergency access lane and keep vehicles off the Tav-Lee trail.
1118	Tavares Nature Park Masterplan	7201	A dedicated Master Plan is needed for the Tavares Nature Park to identify opportunities to enhance existing resource-based recreational elements and add new elements. The master plan will address the Florida Communities Trust required and proposed improvements, including a conceptual Nature Center design, possible birding trails and observation elements, canoe/kayak launch, parking and stormwater; expanded environmental education, programming and event and/or demonstration space; improved wayfinding and a second public entry to the site from Division Street as outlined in the original management plan provided by FCT.
1118	Wekiva Trail Land Acquisition	7201	Once funding is secured for the Wekiva Trail Extensions 1 & 5, Tavares and the City of Mt. Dora will also need to contribute funds towards the project. A match of 1 million dollars will be shared equally with Mt. Dora. Funding will be shared in part by Parks & Recreation Impact fees as well as Water and Waste Water Impact fees.
1119	Replacement of Pour in Place Surfacing in Wooton Wonderland	7201	Replace surfacing as needed at Wooton Wonderland due to use and climate.
1120	Gate Operator System for Cemetery/Arboretum Entry	7201	The installation of automated gate operators is desirable for the Tavares Cemetery & Arboretum. In addition to stabilizing the gates, the system will open and close the gates at the programmed time delivering a consistent schedule of open hours. This will eliminate the need for an employee to open and close the gate each day, 365 days a year, passing on a savings of approximately $5000 annually.
1121	Upgrade Soccer Field Lighting - Golden Triangle Regional Park (East Campus)	7202	Upgrade soccer field lighting at Golden Triangle Regional Park East Campus.
1122	YMCA Regional Park Facility Roof Replacement	7202	Replace the main section of roof on the YMCA facility.
1123	Golden Triangle Regional Park - East Campus Park Restrooms	7202	These outdoor park restrooms would provide permanent and accessible restrooms for the existing multipurpose turf fields, pickleball & basketball courts, and outdoor park trail at the Golden Triangle Regional Park - East Campus. Currently, we have two porta Jons on property in which we pay for rental and bi-weekly cleaning.
1124	Woodlea Sports Park - Musco Control Link Access (Field 3 and Multi-Purpose	7202	This equipment would allow staff to manage and operate the current field lighting system remotely, via a web-based program for efficiency. It would be applied to Field #3 and the multi-purpose field.
	Total Parks & Recreation	**$ 4,930,788**	

Transportation

17	Sidewalks	4102	Repair/replace sidewalks as needed throughout the City
19	Alleyway Improvements	4102	Alleyway improvements including paving, sidewalks, bike paths, and medians
861	Street Name Sign Upgrade - Branding Initiative	4102	Replace current green/white street name signs with blue/white signs and add Tavares logo as part of a new branding initiative.

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909	Wells Avenue Bridge Rehabilitation - Design, Bidding, Grant Assistance	4102	Wells Avenue Bridge is inspected bi-annually as required by FDOT. Based upon the inspection findings due to age and wear, rehabilitation is required in order to maintain a safe means of travel.
910	Wells Avenue Bridge Rehabilitation - Construction and CEI	4102	Wells Avenue Bridge is inspected bi-annually as required by FDOT. Based upon the inspection findings due to age and wear, rehabilitation is required in order to maintain a safe means of travel.
911	Wood Avenue Pedestrian Improvement Project	4102	Improvements to currently unimproved Wood Avenue proposed are continuation of road to eliminate dead end, allow access to Aesop's Park, additional parking, connectivity to Wekiva Trail Segment which connects Tavares and Mount Dora.
	Total Transportation	**$ 8,780,800**	

	Water Facilities & Improvements		
28	Alfred Street Upgrades & CRA Upgrades	3301	Upgrade and improve water lines in the downtown CRA
29	Alternative Potable Water Supply	3301	Water Reclamation Project for processing of Wastewater - irrigation uses
162	6',8", & 10" Insertion Valves	3302	Distribution Line Equipment/Parts
174	Distribution Main Upgrades / Relocations	3302	Improve water quality and flows to areas that don't currently have distribution lines or have ones that are undersized and outdated
342	Emergency Replacement Pumps	3301	Emergency replacement of Plant pumps for Plants 1, 2, 3 & 4
343	Emergency Replacement Motors	3301	Emergency replacement of Plant motors for Plants 1, 2, 3 & 4
346	David Walker 16" Water Main Extension	3301	Design of 16" water main extension - David Walker Dr., East on Old 441 to Bay Rd
492	Water Main - 1700 ft. Along Lake Dora Ave	3301	Replacement for old undersized water main
494	ISBA Utility Master Plan	3301	Develop master plan for growth in city.
503	WM Old 441 David Walker to Bay Expansion	3302	Water system expansion
593	GIS Modeling	3302	Capture utility infrastructure information in a single, up to date geographic database to enable more effective planning, maintenance, customer service, and asset management.
596	GIS Software (ESRI)	3301	GIS software.
726	Avalon Park Project	3301/3501	Install new water and wastewater infrastructure in Avalon Park
730	Base Read Phases 9	3301	Wireless meter reading tower and equipment for base read project.
841	Avalon Booster Pump Station (Permanent) - Construction	3301	Construct booster station for Avalon.
977	4 Fluoride Pumps for Plants 1 and 4	3301	Replace old pumps that are starting to break down.
978	Extend Fence at Plant 4	3301	Extend fence at Plant 4 to include entire plant property.
1067	Test and Paint Fire Hydrants	3302	Test and paint fire hydrants
1068	12" water main extension for Hospital	3301	12" water main extension for hospital
1069	Aerator Rehab - Safety Ladder Modification	3302	Aerator rehabilitation to add safety ladder.
1070	Fuel Leak Detection Monitor - Plant 1 generator	3301	Fuel leak detection monitor.
1071	Replace 3 meters w/ Mach 10	3302	Replace 3 meters with upgraded meters.
1149	Insertion Valve Program	3302	Install new insertion valves citywide.
1150	Dual Testing Of Fire Hydrants	3302	Test fire hydrants for water flow.
1151	Painting Of Elevated Water Tower	3301	Paint downtown water tower.
1152	Power Wash Ground Storage Tank	3301	Clean ground storage tank using power washer.
1153	Replacement Streetsweeper	3301	Replace streetsweeper.
1154	VFD Replacement - Contingency	3301	Replace VFD if it breaks.
1155	Replace 929 w/ new F250 w/ Utility bed	3302	Replace water distribution truck with a new Ford F250 with a utility bed.
1156	Bobcat Compact Track Loader	3302	Purchase a new Bobcat compact tract loader (split with Wastewater and Stormwater)
	Total Water Facilities & Improvements	**$ 17,974,965**	

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	Wastewater Facilities & Improvements		
46	Woodlea WWTP Expansion	3501	To meet future regulations
70	Lift Station Fencing	3504	Lift Station Maintenance/Improvements
185	Replace Motors, Pumps - Woodlea & Caroline	3501	Plant Equipment/Part Replacements
186	ISBA Study: Extension of Sewer Lines	3501	Creation of master plan for utilities within the new ISBA area
188	Low Pressure Sewer System	3504	Sewer system with a force main and laterals to all buildable lots to reduce the amount of pollutants entering our lakes by reducing the number of antiquated septic tanks
189	Spare Pumps for Lift Stations	3504	Lift Station Maintenance/Improvements
190	Electrical Control Panels for Lift Stations	3504	Replace panels that are more than 20 years old
273	Pumps for Lift Station Upgrades	3504	Bigger pumps for the lift station to keep the sewer flowing smoothly
288	Breakers and Drivers	3501	Electric controls for motors, gear boxes, and electrical equipment in the Wastewater
518	ARV Replacement on Sewer Force Mains	3504	Replace valves in sewer lines
521	WM Old 441 David Walker to Bay Expansion	3504	Install new service for potential new customers
867	Pipe Lining - LS 19	3504	Pipe lining - LS 19.
868	Slip lining - LS 19 & 2	3504	Slip lining - LS 19 & 2.
872	Isolation valves - LS 38, 19	3504	Isolation valves - LS 38, 19.
919	Laboratory Autoclave - Contingency	3503	Laboratory Autoclave - Contingency
979	WWTP Reject System Rehab	3501	Rehab reject area in the event that ribs fail. Required to keep us in compliance.
980	Radio Path Study Scada	3504	Perform study for Scada radio communication to main computer.
981	LS 38 Force Main Bypass Capacity Study	3504	Perform study to bypass LS 38 and pump directly to WWTP.
983	LS 11 Force Main Bypass	3504	Bypass LS11 to help relieve capacity of lift station and pumps.
984	Replace 3rd Pump at LS 65	3504	Replace last pump at LS 65; due to old pump breaking down
986	SCADA Software Upgrades	3504	Upgrade Scada software to cut down on radio communications.
999	Lateral Lining	3504	Replace lateral lining for Wastewater Collection System.
1000	WWTP Facilities Master Plan	3501	Contract and create a Wastewater Treatment Plant master plan.
1001	LS 38 Force Main Bypass	3504	Construct Lift Station 38 force main bypass.
1002	Generator - LS 31	3504	Install new stationary generator for Lift Station 31.
1003	Replace 829 w/ New F450 chassis	3504	Replace vehicle # 829 with new F450.
1004	Replace 823 w/ new F250, upgraded utility bed	3504	Replace vehicle # 823 with new F250.
1005	Generator - LS 47	3504	Install new stationary generator for Lift Station 47.
1072	Scada Software Upgrades	3504	SCADA software upgrades.
1073	Replace 838 W/ New F150 Truck (Lab)	3501	Replacement vehicle.
1074	Belt Press Rewire Rehab	3501	Belt press rehabilitation.
1075	LS 69 Replacement Panel	3501	Lift Station #69 replacement panel.
1076	Mixer #4 Rehab	3501	Rehabilitation of Mixer #4.
1077	Expansion Joint Replacement - Oxidation Ditches	3501	Expansion joint replacement.
1078	Expansion Joint Replacement - Oxidation Ditches	3501	Expansion joint replacement.
1079	Polymer Skid Replacement	3501	Polymer skid replacement.
1080	Dissolved Oxygen Meter - Cbod Analysis	3503	Replacement of equipment for continuance monitoring of the wastewater plant.
1082	Replace Utility Body & Crane - 829	3504	Replace utility body and crane for vehicle #829.
1083	Frequency Scada Radios, Cables, Antennas	3504	SCADA frequency testing.
1103	High Head Portable Pump	3504	Pump.
1104	Smoke Test - Deer Island	3504	Smoke test wastewater lines for any cracks in the collection system located in Deer Island.
1105	Replace Generator - Ls 15	3504	Replace generator at lift station #15.
1156	Bobcat Compact Track Loader	3504	Purchase a new Bobcat compact tract loader (split with Water and Stormwater)

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

1157	Covered Walkway Connecting WWTP to Bays		3501	Install covered walkways to connect Wastewater Treatment Plant to Bays.
1158	Resurface Of Wwtp Parking Lot		3501	Resurface Wastewater Treatment Plant parking lot.
1159	LS 13, 36, 50, 52 Rehab		3504	Rehabilitate Liftstations 13, 36, 50, and 52.
1160	Mini Split A/C Backup System - Lab		3501	Install mini-split A/C backup system at Wastewater lab.
1161	Reagent Low Temp Incubator		3503	New incubator.
1162	Ground Penetrating Radar		3504	Purchase new ground penetrating radar equipment for surveying.
1163	Replace 852 W/ F550 W/ Utility Body W/ Hydraulic Crane		3504	Replace vehicle #852 with a Ford F550 with a Utility Body and Hydraulic Crane.
1164	Pumps For Liftstation Upgrades		3504	Pumps for liftstations.
1165	Isolation Valve - LS 28		3504	New isolation valve for Liftstation 28.
1167	Replace Generator at LS 54		3504	Replace generator at Lift Station #54.
	Total Wastewater Facilities & Improvements	**$**	**17,529,420**	

Reuse/Reclaim Water

11	Reclaimed Water Service Area Expansion		3502	Expand network of reclaimed water distribution mains within the City's service area
292	Incubator/Oven/Refrigerator Replacement (Contingency)		3502	Replace incubator/oven/refrigerator if needed
837	TSS probe system replacement for secondary TSS analyzer		3502	Replace broken equipment w/ new equipment for lab.
	Total Reclaimed/Reuse	**$**	**5,206,000**	

Solid Waste

48	Garbage Trucks/Equip Vehicles		3401	Automated Trash/Garbage collection vehicles with side arm.
300	Refurbish Auto Automated Side-Loader		3401	Can include hydraulics, re-painting, perform overhead or in-frame rebuild on engine
378	Refurbish Claw Truck		3401	Can include hydraulics, re-painting, perform overhead or in-frame rebuild on engine
379	Claw Truck Replacement		3401	Replaces unit 612 - 1999 GMC Claw truck with 61,000 miles
747	Refurbish Truck #623 2006 Ford F250		3401	Replace #623 2006 Ford F250 Pick-up with equivalent. Truck will be 16 years old.
748	Roll-off Truck		3401	Purchase Roll-Off Truck to expand our Solid Waste services allowing for an effective waste management plan supporting sustainability and flexibility to provide improved customer service.
749	Roll-off Dumpsters		3401	Purchase Roll-Off Dumpsters to expand our Solid Waste services allowing for an effective waste management plan supporting sustainability and flexibility to provide improved customer service.
780	Hydraulics Upgrade #625		3401	Hydraulic pump conversion from a 1 port to a 2 port hydraulic pump system.
781	Route Optimization Program		3401	This Route Optimization Program will ensure all routes are being run in the most cost effective and productive way.
873	Garbage Truck Replacement #624		3401	Replace garbage truck #624.
964	Garbage Truck Replacement #615		3401	Truck 615 is a 200 model Rear loader. This truck is beyond it's life and will require too much money to bring this truck to toad worthy and operational conditions. This truck will be replaced with and ASL (Automated Side loader).
965	Garbage Truck Replacement #625		3401	Replace Garbage Truck 625. This is a 2011 model Truck which has already gone through refurbishment and hydraulics upgrade but will be beyond its life in Fiscal Year 2025/2026.
1084	SB-2 Duel Bin Cart Washing Trailer		3401	Mobile washing trailer to wash trash cans.
1085	Refurbish Automated Side-Loader #630		3401	Refurbish automated side-loader #630.
1086	Roll-Off Truck		3401	Roll-off truck.
1087	Roll-Off Dumpsters		3401	Roll-off dumpsters.
1088	6 APX900 800MHZ Portable Radio's & Chargers		3401	Portable radios.

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

1125	Flatbed Truck Replacement #628	3401	Replace 1989 F350 Flatbed Truck that is used to deliver trash carts and make repairs.
1126	Garbage Truck Engine Replacement	3401	This replacement would be in the event we incur a engine failure in one of our garbage trucks. The purchase of a new engine would be contingent upon the failure of a engine.
1127	Garbage Truck Transmission Replacement	3401	This replacement would be in the event we incur a transmission failure in one of our garbage trucks. The purchase of a new transmission would be contingent upon the failure of a transmission.
1128	Solid Waste Rate Study	3401	To hire a specialized firm to conduct a professional rate study of the solid waste utility.
	Total Solid Waste	**$ 2,047,198**	

Stormwater

49	Downtown CRA Stormwater Upgrades	3801	Stormwater interceptor along Ruby Street, new treatment pond, and future collection
811	Stump Grinder - Walk behind	3803	Purchase walk behind diesel stump grinder to be used throughout the City when trees (invasive, dead, diseased, etc.) need to be removed.
874	Lakeview Drainage Improvements	3801	Improve drainage at Lakeview.
927	Dykes Dr Drainage Improvement (Construction)	3801	Dykes Dr Drainage Improvement (Construction)
985	Storm line Repairs, Lining, Etc. Throughout City	3801	Repair storm lines throughout city that develop leaks, breaks, etc.
1006	St Clair Abrams Canal Drainage Improvements	3801	St. Clair Abrams canal drainage improvements.
1007	Eco Park fountain replacement	3801	Eco Park fountain replacement.
1008	Replace 359 w/ new F150 crew cab	3801	Replace vehicle #359 with new F150 crew cab.
1009	Replace 1995 F350 Dump (353) w/ F350 Dump Truck	3803	Replace 1995 dump truck (F350) with new dump truck.
1089	Cedar Circle Drainage Project	3801	Cedar Circle drainage project.
1156	Bobcat Compact Track Loader	3803	Purchase a new Bobcat compact tract loader (split with Water and Wastewater)
1169	Lake Elsie Drainage Project	3801	Improve stormwater drainage at Lake Elsie.
1170	24' Enclosed Trailer for Lawn Equipment	3803	New enclosed trailer for lawn and mowing equipment.
	Total Stormwater	**$ 1,407,214**	

General Government

73	Rescue Boat Replacement	2201	Replace current rescue boat with new boat and fire pump
78	Major Collection Books for Library	7101	Fiction and non-fiction books, children's materials, DVD's, MP3's, audio books, etc.
79	Fire Inspector Vehicle Replacement	2201	Replace Fire Inspector's vehicle with a new vehicle
127	Employee Clinic - HR	1701	Health Clinic for City Employees - could reduce health costs
132	Police Vehicles	2101	Replacement and new Police vehicles
143	CCTV Security Improvements	1302	City-wide CCTV security improvements.
171	UB Line Printer Replacement	1301	Replace Utility Billing Line Printer used for large report print jobs - billing records
172	Mobile Lite Filing Solution	1301	Updated filing system in finance to all for ease in filing and file retrieval - old system sticks & drawers to not close properly
226	Laser Crime Scene & Traffic Homicide Scanner	2101	3D laser scanner for crime scene investigation and crash reconstruction
228	Replacement Warehouse Specialist Truck	1301	Replace truck used by Warehouse Specialist.
233	Unmarked Police Cars (2)	2101	Replacement and new unmarked Police vehicles
248	F250 to Replace Unit #123	4101	Purchase replacement truck for transport of General Services staff and equipment
252	Kubota RTV Utility Vehicle	4102	Kubota RTV (rough terrain vehicle)
258	Vehicle Replacement #471 with F150	7202	Replace 1996 Ford F150 with newer model
431	Vehicle Replacement #118 for General Services	4101	Replace older vehicle
542	Vehicle Replacement #130 for General Services	4101	Replace 2006 F250 4x2 extended cab with equivalent vehicle
560	Replacement Kubota Mower #446	7201	Replace 2003 Kubota Z21 lawnmower with a Kubota Z326 lawnmower

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

561	Replacement Kubota Mower #448	7201	Replace 2005 Kubota Z21 lawnmower with a Kubota Z326 lawnmower
562	Replacement Kubota Mower #465	7201	Replace 2003 Kubota Z21 lawnmower with a Kubota Z326 lawnmower
566	Vehicle Replacement #428 for Parks	7201	Replace truck #428, 1994 Chevrolet pick-up (25 yrs.) that seatbelts are no longer available and is beyond its' useful life expectancy with a Ford F250 4x4 truck w/brush guard and winch.
569	Vehicle Replacement F250 for Parks (2001 F250)	7201	Replace 2001 F250 with new F250 truck
584	Vehicle Replacement #137	4101	Replace 2008 Ford E-350 with equivalent vehicle
586	Replace Small Bucket Truck #138	4101	Replace Small Bucket Truck #138 with equivalent vehicle.
587	Pavilion A/C Re-Design and Re-Configuration	4101	Re-design and Re-configuration of the Pavilion on the Lake Geothermal A/C system.
602	SUPERION (H.T.E/SunGard) Work Orders	1301	Sunguard/THE module to provide tracking and accountability of internal and external services
604	Server Replacement	1302	Replace and update nine year old servers to allow for more storage and redundancy of our critical document storage and access
623	Tractor Replacement #429	7202	Replace current 1995 Kubota L2350DT Loader #429 (23 yrs.) with equivalent. Equipment is used at Stover Field. Based on usage, wear and tear, repair is no longer cost effective.
625	Mower Replacement #457	7201	Replace current 2003 Kubota ZD21 Mower #457 with equivalent.
639	Chris Daniels Memorial Fountain - LED Lights	4101	Replace Original 2006 lights (12 years)with LED lights at the Chris Daniels Memorial Fountain (Hwy 441 and SR 19).
644	Rockingham Ave. Widen Road Design	4102	Engineering design for widening a portion of Rockingham Avenue where it is currently to narrow to meet current road construction standards
645	Rockingham Ave. Widen Road Construction	4102	Construction to widen a portion of Rockingham Avenue where it is currently to narrow to meet current road construction standards
711	Fiber Optics to Public Safety Complex - Fire Portion	2201	Fiber optic line to the new Public Safety Complex to hook into city network.
723	Pavement Preservation-Rejuvenation	4102	Perform pavement preservation/rejuvenation processes to existing roads with Good/Fair conditions to maintain the life of the pavement and slow the need to repair/repave.
754	Purchase Self Watering Containers, Large, Free Standing	7201	Purchase Self Watering Containers, Large, Free Standing
755	Purchase Seaplane Hangers and Brackets	7201	Purchase Seaplane Hangers and Brackets
759	Replacement John Deere Tractor #424 (1994)	7201	Replacement John Deere Tractor #424 (1994)
760	Vehicle Replacement #449 (2005 F250) for Parks w/F250	7201	Vehicle Replacement #449 (2005 F250) for Parks w/F250
761	Replace Mower #467 w/new Kubota ZD 326	7202	Replace Mower #467 w/new Kubota ZD 326
794	New vehicle for Parks Coordinator position	7201	New vehicle for Parks Coordinator. Enable them to support Parks functions: events, field maintenance, landscaping, move equipment and staff. Ford F250 4x4 3/4 ton expended cab pick up truck.
795	Professional services w/DRMP parks 5 year master plan	7201	Development of a 5 Year Master Plan for Tavares Nature Park that will establish a guide for land management, increase recreational and ecological opportunities, and provide direction/resources for grant funding through State and Federal programs.
798	Replace Mower #466 with Kubota Zero Turn Mower	7201	Replace Mower #466 with Kubota Zero Turn Mower
804	EDCO69100 10" Walk Behind Sidewalk Grinder Scarifier	4102	EDCO69100 10" Walk Behind Sidewalk Grinder Scarifier to be used on uneven sidewalks that have been identified as trip/safety hazards to remove/grind away the hazard.
877	Resurface the bay floor at station 29	2201	Resurface the bay floor at station 29.
880	Mobile Message Boards Mounted On Trailer	4102	Purchase mobile message boards to be mounted on a trailer.
882	Standing Orders (eBooks, eaudiobooks, and large print books)	7101	Large collection of books, eBooks, eaudiobooks, and large print books for vision impaired.

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

932	City Wide Warehouse Facility - (Design Portion)	1301	Design a city-wide warehouse facility to include the Finance/Utilities warehouse, and storage for all departments.
970	ATV	2101	All-terrain vehicle to be utilized by law enforcement officers to aid in patrol functions and during special events.
1011	Network Improvements	1302	Replace end-of-life network hardware.
1013	Rewire City Hall Second Floor Network Cables	1302	The old cable is 15 years old and will no longer perform the function required of it. Current CAT5E ethernet cable is not of modern specification should be CAT6E to support current network equipment speeds.
1014	2023 Ford Transit Cargo Van Replace 2005 Ford Escape Vehicle #008	1302	New Transit Cargo Van will be used for IT employees commuting from building to building and transporting all needed tools, supplies and equipment to perform duties of the position.
1018	Floating Dock	2101	Floating dock to support Police boat.
1019	Fire Chief Vehicle Replacement	2201	Replace Fire chief vehicle.
1020	Battalion Chief Vehicle Replacement	2201	Replace Battalion Chief vehicle.
1021	Self-Contained Breathing Apparatus (SCBA) Replacement (15)	2201	Self-Contained Breathing Apparatus (SCBA) replacement.
1024	Upgrade Interior Lighting At Ingraham Center To Led	4101	Upgrade interior lighting at Ingraham Center to LED lighting.
1025	City Hall Mitigation Project - Evac Route, and Reseal Expansion Joints	4101	Safety and mitigation improvements to City Hall for egress, and reseal expansion joints.
1030	Replace AC unit on Main Building at Woodlea Wastewater	4101	Replace HVAC unit to main building at Woodlea wastewater operations building including duct cleaning.
1031	Replace AC unit at Royal Harbor Booster Station	4101	Replacement of wall-mounted package unit at Royal Harbor Booster Station.
1032	Repaint exterior Fire Station 29	4101	Repair exterior of Fire Station 29.
1035	Replacement Truck F150	4304	Replace vehicle.
1091	Vehicle #115 Cab and Chassis Replacement	1901	Replacement vehicle.
1092	Rescue Truck	2201	New rescue truck.
1093	Fire Station 29 Security Improvements	2201	Security improvements at Fire Station 29 due to increased growth and traffic in the area.
1094	Vehicle Replacement Unit PW6	4101	Replacement vehicle.
1095	Wayfinding Signs for Public Works Facility	4102	Wayfinding signs for Public Works Facility.
1096	3 New Trucks for New Employees	4102	New trucks for new streets employees.
1097	Airport Master Plan Update	4304	Master plan.
1098	Re-Platting Of The Seaplane Base Property & Topo	4304	Re-platting of the Seaplane Base property.
1099	Shoreline Enhancement And Tie-Down Design & Construct	4304	Enhance shoreline at Wooton Park and Pontoon Promenade due to erosion. Includes the design and construction of an enhanced shoreline with aircraft tiedowns to increase aircraft parking availability.
1100	Seaplane Ramp Lighting Design & Construct	4304	Design and construct new lighting around Seaplane Base aircraft ramp.
1129	Alfred Street Complete Street's Master Plan	1501	Complete a Alfred Street Master Plan.
1130	State Road 19 Complete Street's Master Plan	1501	Complete a State Road 19 Master Plan.
1132	Vehicle #219 Replacement	1901	Vehicle #219 Replacement. This vehicle is a 2010 Ford Explorer with 148,500 miles.
1133	Vehicle #119 Replacement	1901	Vehicle #119 Replacement. This vehicle is 20 years old with 96,000 miles.
1134	Vehicle #117 Replacement	1901	Vehicle #117 Replacement. This vehicle is 17 years old with 145,500 miles.
1135	Boat Roof for Police and Fire Boats (Split between Police and Fire)	2101	Roof for Police and Fire boats.
1136	Sally Port Storage	2101	Lockable storage cages to be located in the Sally port of the Police Department.
1138	Alternative Light Source	2101	UltraLite kit. This kit will allow our evidence technician to assist officers in the investigations of many crimes. This light kit allows the user to collect evidence that is not seen by the human eye alone.

CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

1140	Cradle Point Router For Police Vehicles		2101	Cradle point routers for each police vehicle. The routers are designed to go in each patrol vehicle and creates a stronger network connection. They prevent officers from loosing connection to valuable information that is on their computer while traveling in the city of Tavares. This will save time and provide the officers with life saving information at all times.
1141	Flock LPR Cameras		2101	Flock license plate reader camera's. This system will join a system used by many of our neighboring jurisdictions and will work with them in retrieving data to locate vehicles traveling with in our city and other cities in real time. These vehicles are entered into the system and when they drive past a camera we are alerted. This will assist in fast apprehension of suspects in major crimes, stolen vehicle's, locating missing persons, and other similar situations. These camera's will also alert us when other vehicles suspected in crimes enter our city so we may prevent further crimes from happening in the city of Tavares.
1142	Boat Roof for Police and Fire Boats (Split between Police and Fire)		2201	Roof for Police and Fire boats.
1143	Cardiac Monitor LIFEPAK 35 /w peripheral equipment and Wi-Fi capability		2201	Replace cardiac monitor's citywide.
1144	48" Roller and Table For Manufacturing Signs		4102	Table and roller needed to make all regulatory street signs for the City in house.
1145	Skidsteer With Mill Head, Sweeper and Mulcher Attachments		4102	Replace Bobcat #705.
1146	Vehicle Replacement #4003 2007 Sport Trac with Ford Ranger Crew Cab		7202	2026 Ford Ranger Crew Cab, Florida Sheriff's contract to replace the 2007 Ford Sport Trac #4003 with 171,250 miles (19 yrs old).
1147	Vehicle Replacement #4002 2007 Explorer with F150 crew cab 2WD		7202	2026 Ford Ranger Crew Cab, Florida Sheriff's contract to replace the 2007 Ford Explorer #4002 with 86,150 miles (19 yrs old).
1148	Meridian Mobile Vehicle Barrier System		7202	The Meridian Mobile Vehicle Barrier System is a vital tool in safety and preventative measures against violent vehicle attacks during large gatherings. This barrier system would be used during the large-scale community events such as the July 4th Celebration, BOO! Festival, and the Christmas Celebration.
1172	3 Point Finish Mower		7202	New mower.
	Total General Government	**$**	**10,446,468**	
	Total Requested Projects	**$**	**91,422,405**	

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CITY OF TAVARES
ADOPTED BUDGET
FISCAL YEAR 2025-2026

RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES

CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS
		DELETED ITEMS BY DEPARTMENT AND FUND								
		CITY COUNCIL								
REDUCTION	SIMILAR	Manage and Maintain Sister City Relationships	48-65	1101		1,000				
		Total City Council Cut			-	1,000	-	-	-	1,000
		CITY ADMINISTRATOR & GENERAL GOVERNMENT								
REDUCTION	SIMILAR	Travel and Per Diem	40-10	1201		1,800				
REDUCTION	SIMILAR	Postage	41-30	1201		200				
CUT	SIMILAR	Leadership Training	34-10	1202		5,000				
CUT	SIMILAR	Cleargov	34-10	1202		6,010				
REDUCTION	SIMILAR	Operating Supplies	52-10	1202		1,000				
CUT	SIMILAR	Camera/CCTV System in City Hall Lobbies	52-11	1202		10,100				
REDUCTION	SIMILAR	City Administrator Contingency	59-90	1202		10,000				
		Total City Administrator & General Government Cut			-	34,110	-	-	-	34,110
		FINANCE								
CUT	SIMILAR	Buyer Purchasing Specialist	12-10	1301	84,158					
REDUCTION	SIMILAR	Single Audit	32-10	1301		15,000				
REDUCTION	SIMILAR	Contractual Services	34-10	1301		19,500				
REDUCTION	SIMILAR	Travel and Per Diem	40-10	1301		3,000				
REDUCTION	SIMILAR	Postage	41-30	1301		15,000				
REDUCTION	SIMILAR	Bank Administrative Fees	49-30	1301		1,000				
REDUCTION	SIMILAR	Office Supplies	51-10	1301		750				
CUT	SIMILAR	Replacement Officer Chairs	52-11	1301		500				
CUT	SIMILAR	Storage Shelving	52-11	1301		1,500				
CUT	SIMILAR	Purchase and Install a Secure Door	52-11	1301		2,500				
CUT	SIMILAR	Finance Area Renovation (New Plumbing, Electric, and Sink)	62-20	1301		100,000				
CUT	ENHANCED	Central Square Work Order System	64-23	1301		60,000				
CUT	ENHANCED	E-Procurement Software	34-10	1301		20,000				
		Total Finance Cut			84,158	238,750	-	-	-	322,908
		INFORMATION TECHNOLOGY								
CUT	SIMILAR	IT Specialist	12-10	1302	92,234					
CUT	SIMILAR	IT Specialist	12-10	1302	92,234					
REDUCTION	SIMILAR	Travel and Per Diem	40-10	1302		6,000				
REDUCTION	SIMILAR	Citywide Internet Primary and Secondary Failover	41-20	1302		25,000				
REDUCTION	SIMILAR	Operating Supplies	52-10	1302		2,000				
REDUCTION	SIMILAR	Tools for IT	52-11	1302		2,000				
REDUCTION	SIMILAR	Monitor, Keyboard, Mouse and Charger Replacements	52-11	1302		7,000				
CUT	ENHANCED	Server Room Infrastructure Refresh	52-11	1302		16,400				
REDUCTION	SIMILAR	Books, Publications, Subscriptions, and Memberships	54-10	1302		250				
REDUCTION	SIMILAR	Citywide Laptop Replacement	64-13	1302			100,500			
CUT	SIMILAR	Replace 2009 Ford Ranger with 168,000 Miles (15 Years Old)	64-10	1302			61,690			
CUT	SIMILAR	Hyper-V Cluster Offsite Disaster Recovery Replication Hardware	64-14	1302			60,000			
CUT	ENHANCED	Replace Cybersecurity Software from Federal Government Funding	34-10	1302		15,000				
CUT	ENHANCED	Replace Cybersecurity Software from State of Florida Grant	34-10	1302		79,000				
CUT	ENHANCED	Replace Door Legacy Access System Citywide	64-10	1302			90,000			
CUT	ENHANCED	Network Server Replacement	64-10	1302			85,000			
CUT	ENHANCED	Network Improvements	64-10	1302			102,145			
CUT	ENHANCED	Fiber Optic Cable Installation from City EOC to Lake County EOC for Continuity of Gov.	64-14	1302			32,000			
CUT	ENHANCED	Wooton Park Fiber Optic Cable Mapping and Reterminate Old Connectors	64-14	1302			49,000			
CUT	ENHANCED	CCTV Improvements - Protect People Assets Property	64-25	1302			26,894			

CITY OF TAVARES
ADOPTED BUDGET
FISCAL YEAR 2025-2026

RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES

CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS
CUT	ENHANCED	CCTV Seaplane Base Security Improvements	64-25	1302			32,502			
CUT	ENHANCED	CCTV Pavilion on the Lake Security Improvements	64-25	1302			29,790			
CUT	ENHANCED	CCTV Ingraham Park Security Improvements	64-25	1302			10,383			
CUT	ENHANCED	CCTV Tavares Recreation Park Security Improvements	64-25	1302			9,434			
CUT	ENHANCED	CCTV Public Safety Complex Replacement Outdated Multisensory Cameras (Qty 50)	64-25	1302			54,000			
CUT	ENHANCED	CCTV Cemetery Security Improvements	64-25	1302			13,289			
CUT	ENHANCED	CCTV Aesop's Park Security Improvements	64-25	1302			17,767			
CUT	ENHANCED	CCTV Fire Dept STA 29 Security Improvements	64-25	1302			42,289			
CUT	ENHANCED	CCTV City Clerk Records Room Security Improvements	64-25	1302			16,564			
CUT	ENHANCED	CCTV Prop Shop Security Improvements	64-25	1302			6,563			
CUT	ENHANCED	CCTV City Hall Security Improvements	64-25	1302			85,500			
CUT	ENHANCED	Wooton Park Outdoor WIFI	64-25	1302				9,800		
CUT	ENHANCED	Wekiva Trail Infrastructure	64-25	1302				319,000		
CUT	ENHANCED	YMCA Fiber Lease	64-25	1302				24,000		
CUT	ENHANCED	SharePoint Migration	64-25	1302				50,348		
CUT	ENHANCED	Hyper V Cluster Offsite Disaster Recovery Replication Hardware	64-25	1302			60,000			
CUT	ENHANCED	Rewire Aging Network Cables in City Hall Offices	64-25	1302				75,000		
		Total Information Technology Costs Cut			**184,468**	**152,650**	**985,310**	**478,148**	**-**	**1,800,576**
		LEGAL SERVICES								
		No budget cuts.								
		Total Legal Services Costs Cut			**-**	**-**	**-**	**-**	**-**	**-**
		COMMUNITY DEVELOPMENT								
CUT	SIMILAR	Staff Assistant	12-10	1501	77,321					
REDUCTION	SIMILAR	Operating Supplies	52-10	1501		500				
CUT	SIMILAR	Office Desk, Chair, and Cubicle	52-11	1501		5,000				
CUT	SIMILAR	Alfred Street Complete Street's Master Plan	64-25	1501				75,000		
CUT	ENHANCED	Central Square Planning Module	34-10	1501			31,704			
		Total Community Development Cut			**77,321**	**5,500**	**31,704**	**75,000**	**-**	**189,525**
		CITY CLERK								
		No budget cuts.								
		Total City Clerk Cut			**-**	**-**	**-**	**-**	**-**	**-**
		HUMAN RESOURCES								
REDUCTION	SIMILAR	Travel and Per Diem	40-10	1701		500				
REDUCTION	SIMILAR	Advertising	49-10	1701		500				
REDUCTION	SIMILAR	Office Furniture	52-11	1701		1,000				
		Total Human Resources Cut			**-**	**2,000**	**-**	**-**	**-**	**2,000**
		PUBLIC COMMUNICATION & EMERGENCY OPERATIONS								
CUT	SIMILAR	Adobe Stock	34-10	1801		1,000				
CUT	SIMILAR	Software	34-10	1801		1,380				
REDUCTION	SIMILAR	Promotional Items	49-10	1801		200				
REDUCTION	SIMILAR	Durable Goods	52-11	1801		2,600				
CUT	ENHANCED	Table Mics for City Council Chambers	64-25	1801			14,050			
CUT	ENHANCED	31 Public Safety Radios ($3,605 each)	52-11	1802		111,755				
		Total Public Communication			**-**	**116,935**	**14,050**	**-**	**-**	**130,985**
		FLEET MAINTENANCE								
CUT	SIMILAR	Fleet Technician	12-10	1901	84,507					

CITY OF TAVARES
ADOPTED BUDGET
FISCAL YEAR 2025-2026

RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES

CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS
CUT	SIMILAR	Personal/Professional Development Training for Employees	40-10	1901		1,500				
CUT	SIMILAR	Equipment Rentals	44-10	1901		2,200				
CUT	SIMILAR	Repair Shop Equipment, Jacks, Lifts, and Tools	46-15	1901		2,100				
REDUCTION	SIMILAR	Repairs to General Fund vehicles (Not Including Fire)	46-30	1901		7,550				
REDUCTION	SIMILAR	Car Wash Passes for Public Works and Admin Vehicles	46-32	1901		200				
REDUCTION	SIMILAR	RTV Repairs	46-33	1901		2,000				
REDUCTION	SIMILAR	Repair/Maintenance of Law Equipment	46-35	1901		3,750				
REDUCTION	SIMILAR	Tires for Mowers and Equipment	46-36	1901		1,500				
REDUCTION	SIMILAR	Replacement Mower Deck	46-37	1901		3,000				
REDUCTION	SIMILAR	Marine Vessel Repairs	46-37	1901		1,000				
REDUCTION	SIMILAR	Operating Supplies	52-10	1901		5,200				
REDUCTION	SIMILAR	Purchase/Replace Specialty Tools and Equipment as Needed	52-11	1901		1,700				
REDUCTION	SIMILAR	Tires	52-38	1901		4,000				
CUT	SIMILAR	American Public Works Association Accreditation	54-10	1901		9,000				
CUT	ENHANCED	Generator Fuel Polishing	34-10	1901		4,500				
CUT	ENHANCED	Cellphone Service for 2 New Technician Positions	41-10	1901		1,300				
CUT	ENHANCED	Three 800 MHZ Radios for Emergencies	41-20	1901		10,500				
CUT	ENHANCED	Uniform Rental for 2 New Technician Positions	52-25	1901		1,100				
		Total Fleet Maintenance Cut			**84,507**	**62,100**	**-**	**-**	**-**	**146,607**
		POLICE SERVICES								
		Uniform Division								
CUT	SIMILAR	Police Officer	12-10	2101	116,856					
REDUCTION	SIMILAR	Travel and Per Diem	40-10	2101		11,000				
REDUCTION	SIMILAR	Postage	41-30	2101		650				
CUT	SIMILAR	Vehicle Repairs	46-15	2101		6,000				
REDUCTION	SIMILAR	Operating Supplies	52-10	2101		8,050				
REDUCTION	SIMILAR	Practice/Duty Ammo	52-35	2101		2,000				
REDUCTION	SIMILAR	Accreditation Costs	52-39	2101		500				
REDUCTION	SIMILAR	Supplies for Investigations	52-40	2101		1,000				
REDUCTION	SIMILAR	Miscellaneous Community Service Program Cost	59-45	2101		5,000				
REDUCTION	SIMILAR	Citizens Police Academy	59-45	2101		5,000				
CUT	SIMILAR	3 Portable Radios and Chargers	64-10	2101			18,000			
CUT	ENHANCED	Magnet Forensics Software	34-10	2101		6,000				
CUT	ENHANCED	Flock Camera System	34-20	2101		10,000				
CUT	ENHANCED	Sally Port Lockable Storage Cages x4	52-11	2101		7,400				
CUT	ENHANCED	Police Boat Carport for Weather Protection	52-11	2101		7,000				
CUT	ENHANCED	Two Message and Radar data Collection Sign Boards	52-11	2101		40,000				
CUT	ENHANCED	ATV Utility Vehicles	52-11	2101		30,000				
CUT	ENHANCED	Police Boat Floating Dock	52-11	2101		7,000				
CUT	ENHANCED	Alternative Lighting for Collection of Evidence	52-40	2101		6,000				
CUT	ENHANCED	Traffic Homicide Mapping System	52-40	2101			10,000			
CUT	ENHANCED	Cradle Point Router for Each Vehicles	64-14	2101				120,000		
CUT	ENHANCED	2 New Patrol Vehicles Outfitted	64-17	2101			158,200			
		Total Police Uniform Division Cut			**116,856**	**152,600**	**186,200**	**120,000**	**-**	**575,656**
		Code Enforcement								
		No budget cuts.								
		Total Code Enforcement Division Cut			**-**	**-**	**-**	**-**	**-**	**-**
		Total Police Department Cut			**116,856**	**152,600**	**186,200**	**120,000**	**-**	**575,656**
		FIRE SERVICES - SUPPRESSION & ALS								
REDUCTION	SIMILAR	Estimated Cost for ISBA True Up	34-10	2201		3,000				
REDUCTION	SIMILAR	Travel and Per Diem	40-10	2201		3,209				
REDUCTION	SIMILAR	Postage	41-30	2201		200				

CITY OF TAVARES
ADOPTED BUDGET
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RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES

CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS
REDUCTION	SIMILAR	Equipment Repairs as Needed	46-15	2201		1,600				
REDUCTION	SIMILAR	Operating Supplies	52-10	2201		9,000				
REDUCTION	SIMILAR	Replacement of Various Size Section Hose	52-11	2201		4,000				
CUT	SIMILAR	Replace Misc. Truck and Station Items as Needed	52-11	2201		8,000				
CUT	SIMILAR	Tri-City Training	52-50	2201		17,500				
CUT	ENHANCED	Protective Roof for FD/PD Boats	52-10	2201		7,000				
CUT	ENHANCED	Fire Inspector Vehicle Replacement	64-11	2201			58,000			
		Total Fire Department Cut			**-**	**53,509**	**58,000**	**-**	**-**	**111,509**
		PHYSICAL ENVIRONMENT								
		Facilities Management								
CUT	SIMILAR	Deputy Public Works Director	12-10	4101	139,454					
CUT	SIMILAR	Facilities Technician I	12-10	4101	92,891					
CUT	SIMILAR	Engineering - Future Projects	31-15	4101		10,000				
REDUCTION	SIMILAR	Building/Structure Radio Compliancy Testing for PSB and PW B/C/D	31-60	4101		10,475				
CUT	SIMILAR	Quarterly Contracted HVAC Maintenance	34-40	4101		6,000				
REDUCTION	SIMILAR	Contracted Repairs to HVAC / Controls Systems / Closed-Loop Water System - HVAC	34-40	4101		2,500				
REDUCTION	SIMILAR	Quarterly Full Building Cleaning	34-40	4101		1,300				
REDUCTION	SIMILAR	Travel and Per Diem	40-10	4101		5,000				
REDUCTION	SIMILAR	Postage	41-30	4101		250				
CUT	SIMILAR	Landfill Costs	43-20	4101		2,000				
REDUCTION	SIMILAR	Rental of Specialized Equipment	44-10	4101		2,000				
REDUCTION	SIMILAR	Misc. Building Repairs	46-10	4101		2,500				
REDUCTION	SIMILAR	Emergency or Compliancy Repairs to Fire Alarm, Fire Sprinkler, or Security System	46-12	4101		2,000				
REDUCTION	SIMILAR	Tires	46-15	4101		500				
REDUCTION	SIMILAR	Emergency Repairs to ATS Systems at PSB or FS 29	46-18	4101		1,000				
REDUCTION	SIMILAR	Emergency Repairs to ATS Switch - PSB	46-19	4101		1,500				
REDUCTION	SIMILAR	Repair and Inspect Backflow Devices for General Funded Buildings	46-25	4101		2,200				
REDUCTION	SIMILAR	Printing and Binding	47-10	4101		1,000				
CUT	SIMILAR	City Appreciation	48-10	4101		500				
REDUCTION	SIMILAR	Repair and Maintenance of Main Street Electrical and Event Power Boxes	48-22	4101		1,000				
REDUCTION	SIMILAR	Operating Supplies	52-10	4101		500				
REDUCTION	SIMILAR	Replacement of Hand-Held Power Tools	52-11	4101		1,000				
CUT	SIMILAR	Window Cleaning System with Resin Filter System for Exterior Cleaning	52-11	4101		5,200				
REDUCTION	SIMILAR	City Facility A/C Upgrades	52-11	4101		15,000				
CUT	SIMILAR	Replacement of Interior Signage / Directional and Office or Room Designation	52-59	4101		1,400				
REDUCTION	SIMILAR	Operation and Maintenance Costs Fire Dept - FS 28 & 29	52-63	4101		500				
REDUCTION	SIMILAR	Operation and Maintenance Costs for Police Station	52-64	4101		500				
CUT	SIMILAR	American Public Works Association Accreditation	54-10	4101		9,000				
CUT	SIMILAR	City Hall Mitigation Project - Reseal Expansion Joints	62-20	4101				35,000		
CUT	SIMILAR	Pavilion A/C Design/Build	62-20	4101				1,250,000		
CUT	SIMILAR	Repaint Exterior of Fire Station 29	62-20	4101				22,500		
CUT	SIMILAR	Replace Vehicle #130	64-10	4101			46,500			
CUT	ENHANCED	Quarterly HVAC Maintenance for PW / Lake Tech Complex	34-10	4101		5,800				
CUT	ENHANCED	Semi-Annual Carpet Cleaning for Public Works Building A	34-10	4101		1,500				
CUT	ENHANCED	Holiday Lighting Display for PW Complex	34-10	4101		7,581				
CUT	ENHANCED	Phone Service for Additional Employee	41-10	4101		3,080				
CUT	ENHANCED	Tablet Service for Additional Employee	41-20	4101		1,920				
CUT	ENHANCED	Uniforms for Additional Employee	52-25	4101		1,250				
		Total Facilities Division Cut			**232,345**	**105,956**	**46,500**	**1,307,500**	**-**	**1,692,301**
		Streets & Roads Division								
CUT	SIMILAR	Engineering Services	31-15	4102		30,000				
REDUCTION	ENHANCED	Engineering for Wekiva Trail Seg 1 & 5	31-15	4102		20,000				
REDUCTION	SIMILAR	Contracted Sidewalk Grinding Program	34-10	4102		5,000				

CITY OF TAVARES
ADOPTED BUDGET
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CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS
REDUCTION	SIMILAR	Contracted Roadway Striping-Marking for LG Areas	34-10	4102		1,500				
REDUCTION	SIMILAR	Rentals and Leases	44-10	4102		1,500				
REDUCTION	SIMILAR	Equipment Repairs	46-15	4102		1,400				
REDUCTION	SIMILAR	Miscellaneous Repairs	46-25	4102		500				
REDUCTION	SIMILAR	Operating Supplies	52-10	4102		800				
REDUCTION	SIMILAR	Sign Materials	52-59	4102		10,000				
REDUCTION	SIMILAR	Road Materials and Supplies	53-20	4102		2,000				
CUT	SIMILAR	Memberships, Sign Association, APWA Accreditation	54-10	4102		10,000				
CUT	ENHANCED	Inspection and Plan Review Fee Study	31-15	4102		90,000				
CUT	ENHANCED	Mobility/Multi-Model Fee Study Analysis and Implementation	31-15	4102		155,000				
CUT	ENHANCED	GIS Management and Oversight for Developer Work and Permitting	31-15	4102		87,000				
CUT	ENHANCED	Sidewalk Comprehensive Plan	34-10	4102		30,000				
CUT	ENHANCED	Sidewalk Cleaning Program	34-10	4102		10,000				
CUT	ENHANCED	Roadway Striping	34-10	4102		20,000				
CUT	ENHANCED	Addition of Sidewalk Component to Current Asset and Work Order System	34-10	4102		10,500				
CUT	ENHANCED	GIS Damage Assessment for Hurricanes	34-10	4102		90,000				
CUT	ENHANCED	Roadway Striping and Marking Training for 4 FTE	40-10	4102		1,600				
CUT	ENHANCED	Radio and Charger for Emergency Use	41-20	4102		10,500				
CUT	ENHANCED	Main St. Holiday/Event Power Outlets (32 outlets) and Estimated Power Usage Cost	43-10	4102		5,036				
CUT	ENHANCED	Rental of Message Boards for Events	44-10	4102		3,150				
CUT	ENHANCED	Upgrade Traffic Signal on Sinclair form Loops to Camera	46-40	4102		50,000				
CUT	ENHANCED	Street Sign Name Upgrade - Replace Current Signs with New Tavares Logo and Branding	63-10	4102				80,000		
CUT	ENHANCED	Paving	63-30	4102				2,495,800		
CUT	ENHANCED	Walk Behind Sidewalk Grinder	64-10	4102			6,500			
CUT	ENHANCED	48" Roller and Table for Making Signs	64-10	4102			21,000			
CUT	ENHANCED	RTV Utility Vehicle - Replace 2007 Club Car	64-10	4102			23,000			
CUT	ENHANCED	Skid Steer with Mill Head, Sweeper, and Mulcher Attachments	64-10	4102			151,000			
CUT	ENHANCED	Ford 250 Super Cab - Replaces a 2001 Ford 250 with 190,000 Miles	64-11	4102			63,000			
CUT	ENHANCED	Ford 350 Super Cab - Replaces a 1997 Ford 350 with 200,000 Miles	64-11	4102			72,000			
CUT	ENHANCED	Two Mobile Message Board Mounted on Trailer for Maintenance of Traffic and Events	64-15	4102			42,000			
CUT	ENHANCED	New Ford 250 4x4 Truck for Additional Staffing	64-17	4102			63,000			
CUT	ENHANCED	Wood Avenue Project - Parking and ADA Sidewalk to Aesop's Park	64-25	4102				30,000		
CUT	ENHANCED	Wood Avenue Trail Connectivity Elements	64-25	4102				45,000		
CUT	ENHANCED	Rockingham Avenue - Widen Road Design	64-25	4102				45,000		
CUT	ENHANCED	Rockingham Avenue - Widen Road Construction	64-25	4102				420,000		
CUT	ENHANCED	St. Clair Abrams Corridor Design and Gateway	64-25	4102				350,000		
CUT	ENHANCED	Wells Avenue Bridge Rehab Engineering	64-25	4102				125,000		
CUT	ENHANCED	Wells Avenue Bridge Construction	64-25	4102				375,000		
CUT	ENHANCED	West Main Street Construction Engineering and Oversight	64-25	4102				175,000		
CUT	ENHANCED	West Main Street Construction	64-25	4102				1,800,000		
CUT	ENHANCED	Pocket Parking Lot at City Hall - Engineering and Construction Phase 1 (23 Stalls)	64-25	4102				112,000		
CUT	ENHANCED	Pocket Parking Lot at City Hall - Engineering and Construction Phase 2 (62 Stalls)	64-25	4102				190,000		
CUT	ENHANCED	Wayfinding Signs for New Public Works and Woodlea Fields Facilities on SR 19	64-25	4102				30,000		
CUT	ENHANCED	Parking Garage Multilevel 300 Spaces Design Cost	64-25	4102				1,500,000		
		Total Streets Division Cut			-	645,486	441,500	7,772,800	-	**8,859,786**
		Total Physical Environment Cut			**232,345**	**751,442**	**488,000**	**9,080,300**	**-**	**10,552,087**
		ECONOMIC DEVELOPMENT								
CUT	ENHANCED	Commercial Real Estate/Retail Recruitment for New Commercial Development	34-10	5901		55,000				
REDUCTION	SIMILAR	Travel and Per Diem	40-10	5901		4,000				
REDUCTION	SIMILAR	Telephone	41-10	5901		500				
REDUCTION	SIMILAR	Printing and Binding	47-10	5901		155				
REDUCTION	SIMILAR	Planes, Tunes and BBQ / Seaplane A Palooza	48-60	5901		75,000				
REDUCTION	SIMILAR	Promotional Items	49-10	5901		1,000				
REDUCTION	SIMILAR	Office Supplies	51-10	5901		400				
CUT	ENHANCED	Purchase and Install Anti-Vehicle Perimeter Protection Barricade System for City Events	64-15	5901			123,000			

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CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS
		Total Economic Development Cut			-	136,055	123,000	-	-	259,055
		LIBRARY SERVICES								
REDUCTION	SIMILAR	Licensed Handyman Service and iPad Kiosk	34-10	7101		3,800				
REDUCTION	SIMILAR	Staff Raining and Lake Leadership for Library Director	40-10	7101		1,200				
REDUCTION	SIMILAR	Postage	41-30	7101		160				
REDUCTION	SIMILAR	Rental and Maintenance for Toshiba Copiers	44-10	7101		2,960				
REDUCTION	SIMILAR	Paint Beams and One Bollard for Youth Door Seasonal Flowers for Flower Boxes	46-10	7101		500				
REDUCTION	SIMILAR	Adult Programs and Exhibits	48-40	7101		1,000				
REDUCTION	SIMILAR	Library Operations Supplies	52-10	7101		2,000				
REDUCTION	SIMILAR	Exterior Christmas Lighting	52-10	7101		2,500				
REDUCTION	SIMILAR	New Circulation Desk to Improve Staff Safety and Customer Interactions	52-11	7101		2,400				
REDUCTION	SIMILAR	Art in the Square	52-30	7101		1,000				
REDUCTION	SIMILAR	Large Print Books and eBooks and eAudio Collection	66-10	7101		825				
REDUCTION	SIMILAR	Book Collection	66-20	7101		2,000				
CUT	ENHANCED	Additional Book Collection	66-20	7101		10,000				
		Total Library Services Cut			-	30,345	-	-	-	30,345
		PARKS MANAGEMENT								
REDUCTION	SIMILAR	Contract for Public Safety Complex for Trimming, Mowing, and Mulching	34-10	7201		5,000				
REDUCTION	SIMILAR	Travel and Per Diem	40-10	7201		4,000				
REDUCTION	SIMILAR	Rentals and Leases	44-10	7201		500				
REDUCTION	SIMILAR	Miscellaneous Repairs	46-25	7201		20,000				
REDUCTION	SIMILAR	Printing and Binding	47-10	7201		400				
CUT	SIMILAR	Advertising	49-10	7201		250				
REDUCTION	SIMILAR	Operating Supplies	52-10	7201		60,000				
REDUCTION	SIMILAR	Three Picnic Tables (Four Left in the Budget)	52-11	7201		13,712				
REDUCTION	SIMILAR	Operating Chemicals	52-65	7201		5,000				
CUT	SIMILAR	American Public Works Association Accreditation	54-10	7201		9,000				
CUT	SIMILAR	New Signage for Summerall Park	63-80	7201				7,022		
CUT	SIMILAR	New Signage for Ingraham Park	63-80	7201				7,022		
CUT	SIMILAR	New Signage for Tavares Nature Park	63-80	7201				7,022		
CUT	SIMILAR	New Signage for Squibb Park	63-80	7201				7,022		
CUT	SIMILAR	New Signage for Tavares Recreation Park	63-80	7201				16,600		
CUT	SIMILAR	Replacement Trees to Line the Drive of Cemetery/Arboretum	64-25	7201				7,200		
CUT	SIMILAR	Land Acquisition for Wekiva Trail Extensions 1 & 5 (Grant Match)	64-25	7201				500,000		
CUT	SIMILAR	Demolition and Removal of Tavares Nature Park Pier Rebuild	64-25	7201				94,000		
CUT	SIMILAR	Parks Masterplan	64-25	7201				192,000		
CUT	ENHANCED	Assessment for Boardwalk in Squibb Park	34-10	7201		3,000				
CUT	ENHANCED	Firm to Assist with Securing Grant Funding for Information Kiosk at Summerall Park	34-10	7201		1,900				
CUT	ENHANCED	Firm to Assist with Securing Grant Funding for Information Kiosk at Tavares recreation Park	34-10	7201		1,900				
CUT	ENHANCED	Tavares Nature Park Masterplan	64-25	7201				84,700		
CUT	ENHANCED	Design and Engineering for Veteran's Memorial Plaza and Columbarium Walls	64-25	7201				38,900		
CUT	ENHANCED	Columbarium Structure with 4 Walls of 60 Niches	64-25	7201				86,200		
CUT	ENHANCED	CDBG Grant Match to Fund ADA Pathway and Lighting Around Lake Becky at Aesop's Park	64-50	7201				250,000		
		Total Parks Management Division Cut			-	124,662	-	1,297,688	-	1,422,350
		COMMUNITY SERVICES								
REDUCTION	SIMILAR	Contracted Sports Park Equipment Lease	34-10	7202		3,000				
REDUCTION	SIMILAR	Rentals and Leases	44-10	7202		1,000				
CUT	SIMILAR	Sports Parks Misc. Repairs	46-25	7202		6,000				
CUT	SIMILAR	Misc Repair/Maintenance of Irrigation-Sports Parks	46-25	7202		5,000				
REDUCTION	SIMILAR	Professional Entertainment, Awards, and Misc. Costs	48-20	7202		5,000				
REDUCTION	SIMILAR	Fireworks	48-30	7202		2,500				
REDUCTION	SIMILAR	Boo Festival Community Event	48-60	7202		5,000				
REDUCTION	SIMILAR	Advertising	49-10	7202		1,000				
REDUCTION	SIMILAR	Office Supplies for Recreation and Museum	51-10	7202		1,000				
CUT	SIMILAR	Ingraham Center Table Replacements	52-11	7202		11,750				
CUT	SIMILAR	Ingraham Center Chair Replacements	52-11	7202		3,000				

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CUT	SIMILAR	Art in the Square	52-30	7202		2,000				
REDUCTION	SIMILAR	Operating Chemicals	52-65	7202		5,000				
CUT	SIMILAR	Replace Kubota Loader #429	64-11	7202			38,000			
CUT	SIMILAR	Replace 2007 Ford Explorer (86,150 Miles) with New F150 Crew Cab	64-11	7202			42,800			
CUT	SIMILAR	Replace 2007 Ford Sport Trac with 171,250 Miles with a New Ford Ranger Crew Cab	64-11	7202			34,900			
CUT	SIMILAR	Shuffleboard Courts Roofing or Shade Structure	64-25	7202				120,000		
CUT	SIMILAR	Upgrade Ball Field Lighting - Woodlea Sports Park Phase II	64-25	7202				181,000		
CUT	SIMILAR	YMCA Regional Park Facility Roof Replacement	64-25	7202				120,000		
CUT	ENHANCED	Executive Coaching Contract - 6 Month	34-10	7202		18,000				
CUT	ENHANCED	Misc Staff Training and Development	40-10	7202		2,000				
CUT	ENHANCED	Safety and Security Fence Barricades for Parade Spectators Along Main Street	48-20	7202		11,700				
CUT	ENHANCED	Facility Keyless Entry Points - Civic Center, Ingraham Center, TRA Room	52-11	7202		4,500				
CUT	ENHANCED	Meridian Mobile Vehicle Barrier System	64-25	7202				121,293		
		Total Community Services Cut			-	87,450	115,700	542,293	-	745,443
		TOTAL GENERAL FUND CUT / REDUCTION			779,655	1,949,108	2,001,964	11,593,429	-	16,324,156
		TIF FUND								
REDUCTION	SIMILAR	Travel and Per Diem	40-10	5901		4,616				
REDUCTION	SIMILAR	Event Season Advertising	49-10	5901		32,507				
		Total TIF FUND			-	37,123	-	-	-	37,123
		WATER								
		No budget cuts.								
		Total Water Department			-	-	-	-	-	-
		WASTEWATER								
		No budget cuts.								
		Total Wastewater Department			-	-	-	-	-	-
		Total Water/Wastewater Fund			-	-	-	-	-	-
		SOLID WASTE								
REDUCTION	SIMILAR	Service Contract to Respond and Mitigate Hazardous Spill Clean-Ups	34-10	3401		3,000				
CUT	SIMILAR	Service Contract for Routeware Smart City	34-10	3401		18,000				
CUT	SIMILAR	Service Contract for a Mobile Fleet Washing Service	34-10	3401		16,451				
CUT	SIMILAR	Certified Public Manager Certification	40-10	3401		2,970				
REDUCTION	SIMILAR	Landfill Costs	43-20	3401		10,000				
REDUCTION	SIMILAR	Waste Management Contract	43-30	3401		112,319				
REDUCTION	SIMILAR	Routine Repair and Maintenance on Solid Waste Fleet	46-30	3401		10,000				
CUT	SIMILAR	Advertising	49-10	3401		1,000				
REDUCTION	SIMILAR	New Garbage Carts	52-29	3401		10,000				
REDUCTION	SIMILAR	Tires	52-38	3401		6,000				
CUT	SIMILAR	APWA Accreditation	54-10	3401		9,000				
CUT	SIMILAR	Replace Truck #624 (2007 ASL Model)	64-11	3401			425,979			
CUT	SIMILAR	Replace Truck #628 (1989 Ford Flat Bed) Used to Deliver Trash Carts	64-11	3401			52,840			
CUT	SIMILAR	SB-2 Dual bin Trailer Equipped with a Cart Washing System to Wash Trash Carts	64-17	3401			100,000			
CUT	SIMILAR	Replace Engine in Garbage Truck - Contingency	64-25	3401			15,000			
CUT	SIMILAR	Replace Transmission in Garbage Truck - Contingency	64-25	3401			15,000			
CUT	SIMILAR	Refurbish Truck #626 (2014 ASL Model)	64-25	3401			80,000			
CUT	SIMILAR	Refurbish Truck #627 (2015 Claw Truck)	64-25	3401			35,000			
CUT	ENHANCED	Service Contract to Perform Solid Waste Rate Study	34-10	3401		30,000				

CITY OF TAVARES
ADOPTED BUDGET
FISCAL YEAR 2025-2026

RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES

CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS
		Total Solid Waste Fund			-	228,740	723,819	-	-	952,559
		STORMWATER								
REDUCTION	SIMILAR	Engineering	31-15	3801		5,000				
REDUCTION	SIMILAR	Travel and Per Diem	40-10	3801		1,000				
REDUCTION	SIMILAR	Equipment Repairs	46-15	3801		2,000				
REDUCTION	SIMILAR	Vehicle Repairs	46-30	3801		5,000				
REDUCTION	SIMILAR	Storm Drain Repairs	46-41	3801		1,000				
CUT	SIMILAR	Advertising	49-10	3801		1,000				
CUT	SIMILAR	ECO Park Fountain Replacement - Contingency	64-10	3801			5,000			
CUT	SIMILAR	Cedar Cir Drainage Project	64-25	3801				50,000		
CUT	SIMILAR	St. Clair Abrams Drainage Project	64-25	3801				600,000		
REDUCTION	SIMILAR	Travel and Per Diem	40-10	3803		1,000				
REDUCTION	SIMILAR	Equipment Repairs	46-15	3803		2,000				
REDUCTION	SIMILAR	Durable Goods	52-11	3803		1,000				
CUT	SIMILAR	24 FT Enclosed Trailer for Lawn Equipment	64-15	3803			21,000			
		Total Stormwater Fund			-	19,000	26,000	650,000	-	695,000
		SEAPLANE BASE								
		Airport & Marina Operations								
REDUCTION	SIMILAR	Repairs to Dock Surfaces, Electrical, and Plumbing	46-11	4304		3,000				
REDUCTION	SIMILAR	Miscellaneous Repairs	46-25	4304		600				
REDUCTION	SIMILAR	Advertising	49-10	4304		6,400				
REDUCTION	SIMILAR	Operating Supplies	52-10	4304		1,000				
CUT	SIMILAR	IFMA Facility Manager Course and Exam Prep	52-50	4304		2,650				
CUT	ENHANCED	Marina Year Maintenance Inspections, Cleaning, and Repairs	34-10	4304		42,000				
CUT	ENHANCED	Signs to Define Each Area of the Waterfront	34-10	4304		50,000				
CUT	ENHANCED	Yearly Maintenance Inspection and Repairs for All Docks and Marina	46-11	4304		38,000				
CUT	ENHANCED	Propshop HVAC Replacement	62-20	4304				45,000		
CUT	ENHANCED	Replace Department GMC Envoy SUV That is 20 Years Old	64-15	4304			55,000			
CUT	ENHANCED	F250 to Replace Failing 2000 Ford Ranger with 120,000 Miles	64-15	4304			64,500			
CUT	ENHANCED	16' Equipment Trailer	64-15	4304			8,500			
CUT	ENHANCED	Traffic Entry Gate for Seaplane Access Lane	64-25	4304				25,000		
CUT	ENHANCED	Seaplane Base Lighting Improvement	64-25	4304				150,000		
		Total Airport & Marina Operations			-	143,650	128,000	220,000	-	491,650
		Splash Park								
CUT	SIMILAR	Wrist Bands, Megaphone, Signs, Click Counter	46-25	7301		2,000				
REDUCTION	SIMILAR	Operating Supplies	52-10	7301		2,000				
CUT	SIMILAR	Uniforms	52-25	7301		1,500				
		Total Splash Park			-	5,500	-	-	-	5,500
		Wooton Park General Maintenance								
REDUCTION	SIMILAR	Aquatic Shoreline Maintenance	34-10	7401		1,000				
REDUCTION	SIMILAR	Miscellaneous Repairs	46-25	7401		1,000				
CUT	SIMILAR	Kubota RTV Servicing	46-30	7401		1,400				
CUT	SIMILAR	Pickup Truck Servicing	46-30	7401		500				
REDUCTION	SIMILAR	Facilities Repairs	46-71	7401		22,222				
REDUCTION	SIMILAR	Operating Supplies	52-10	7401		3,000				
CUT	SIMILAR	New Trash Receptacles for Trail Reroute and Gazebo	52-11	7401		4,800				
CUT	ENHANCED	West End Bathroom Fixture Modernization	46-10	7401		20,000				
		Total Wooton Park General Maintenance			-	53,922	-	-	-	53,922
		Total Seaplane Base Fund			-	203,072	128,000	220,000	-	551,072

CITY OF TAVARES
ADOPTED BUDGET
FISCAL YEAR 2025-2026

RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES

CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS
		PAVILION FUND								
REDUCTION	**SIMILAR**	Advertising	49-10	7501		32,659				
CUT	**ENHANCED**	Brochure Printing	47-10	7501		2,500				
CUT	**ENHANCED**	Teer - Additional Receivers and Microphones, and New Cue Server	52-11	7501		4,356				
CUT	**ENHANCED**	Pier Lighting	62-20	7501				13,000		
CUT	**ENHANCED**	Trolley System Retrofit	62-20	7501				100,000		
CUT	**ENHANCED**	Exterior Caulking	62-20	7501				15,000		
		Total Pavilion Fund			**-**	**39,515**	**-**	**128,000**	**-**	**167,515**
		WATER AND WASTEWATER RENEWAL, REPLACEMENT, AND INVESTMENT FUND								
REDUCTION	**SIMILAR**	Emergency Replacement Pumps - Contingency	64-10	3301			25,000			
REDUCTION	**SIMILAR**	Emergency Replacement Motors - Contingency	64-10	3301			25,000			
CUT	**SIMILAR**	Painting of Elevated Water Tower	64-10	3301				60,000		
CUT	**SIMILAR**	Paint Ground Storage Tank Plan 1-4	64-10	3301				91,000		
CUT	**SIMILAR**	Distribution Main Upgrades / Relocation	64-25	3302				100,000		
CUT	**SIMILAR**	Expansion Joint Replacement - Oxidation Ditches	64-10	3501			29,000			
CUT	**SIMILAR**	Replacement Pumps for Liftstations	64-10	3504			60,000			
CUT	**SIMILAR**	Liftstation Fencing Rehab	64-25	3504				10,000		
CUT	**SIMILAR**	Slip Lining for Liftstations	64-25	3504				100,000		
CUT	**SIMILAR**	Lateral Lining	64-25	3504				60,000		
		Total Water and Wastewater RR&I Fund			**-**	**-**	**139,000**	**421,000**	**-**	**560,000**
		TOTAL ENTERPRISE FUND OPERATIONS			**-**	**527,450**	**1,016,819**	**1,419,000**	**-**	**2,963,269**
		TOTAL ALL CITY WIDE CUTS			**779,655**	**2,476,558**	**3,018,783**	**13,012,429**	**-**	**19,287,425**

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GLOSSARY OF TERMS AND ACRONYMS

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Meanings of specialized acronyms used are also included.

Account: A classification of appropriations by expenditure account code.

Accrual Accounting: A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and by certain government funds that operate like businesses.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real personal property.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the City Council.

Amendment: A change to an adopted budget, which may increase or decrease a fund total.

Annual Comprehensive Financial Report (ACFR): An annual report that presents the status of the City's financial situation during the past fiscal year. The ACFR is organized by fund and contains two basic types of information: (1) Statement of Net Assets that compares assets with liabilities and fund balance; and (2) a Statement of Activities that compares revenues and expenditures.

Appropriation: Legal authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Council is the authoritative appropriating body for the City of Tavares.

Approved Budget: The City Council's Budget, to be legally adopted prior to the beginning of the fiscal year, in accordance with state statutes.

Assessed Property Value: The value set upon a property by the Lake County Property Appraiser as a basis for levying ad valorem taxes.

Audit: An official inspection of the City's financial records performed by an independent certified public accountant.

Balanced Budget: A budget prepared that balances the resources of the City against the planned expenditures.

Basis of Accounting: Timing of recognition for financial reporting purposes when the effects of transactions or events should be recognized in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Beginning Fund Balance: Audited fund balance remaining from the previous fiscal year. These remaining funds are both unexpended appropriations and the previous year's reserves.

Budget: A financial plan for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Calendar: An annual schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

Capital Asset: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and a cost of $5,000 or more.

Capital Expenditure: All machinery, equipment, vehicles and computers costing $5,000 or more and having a useful life of one year or more.

These expenditures can be dedicated to acquisitions that range from office furniture and desk top computers to vehicles, heavy equipment, land, buildings, roads and other infrastructure.

Capital Improvement: A capital expenditure that is $5,000 or more in value and has a useful life of five years or more. They can be both recurring or non-recurring in nature. The purchases can be for new capital assets or for renewal or replacement of assets already in service.

Capital Improvement Program (CIP): A projected plan for capital expenditures to be incurred each year over a period of five years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

Charges for Services: These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

City Council: The elected policy-setting body for the City.

Community Development Block Grant (CDBG): This is a source of funding for neighborhood improvements and is administered by the U.S. Department of Housing and Urban Development (HUD).

Community Redevelopment Agency Fund: This fund accounts for the portion of the ad valorem tax revenue designated for purposes established for the district by the Community Redevelopment Agency (CRA) Board of Directors.

Culture and Recreation: Functional classification for expenditures to provide City residents opportunities and facilities for cultural, recreational and educational programs, including parks and recreation.

Debt Service: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Debt Service Fund: Costs associated with procurement and payment of debt is captured in this fund. Proceeds from the refinance of existing debt will pass through this fund.

Deficit: The excess of expenditures over revenues during a fiscal year.

Department: An organizational unit of the City responsible for carrying out a major governmental function, such as Public Works.

Depreciation: Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets which is calculated by dividing the cost by the number of years of useful life. Depreciation is not budgeted by the City.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish proficient and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Division: A basic organizational unit of the City which is functionally unique in its service delivery. It is the sub-unit of a department.

Economic Environment: Functional classification for expenditures used to develop and improve the economic condition of the community and its citizens, including business development, housing and urban development and other services related to economic improvements.

Encumbrance: Funds set aside from an appropriation to pay a known future liability.

Ending Fund Balance: Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year less expenditures equals ending fund balance.

Enterprise Funds: A fund that accounts for operations that are financed from user charges and whose operation resembles a business enterprise (e.g. Water and Sewer Utility).

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. Amendments to the Florida Constitution set the reduction or exemption amounts for homestead. Eligible homeowners must apply for the exemption by March 1 each year. Other exemptions apply to agricultural land, and property owned by disabled veterans, widows, the blind, and permanently and totally disabled people who meet certain income criteria.

Expenditure: Decrease in financial resources for the procurement of assets or the cost of goods and/or services received.

Fiduciary Fund: A fund that is used to report assets held in a trustee or agency capacity that are not available for the government's use.

Fines and Forfeitures: Fee collected by the State Court System. These fees include revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Fiscal Year (FY): The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

Fleet: Vehicles that are owned and operated by the City.

Forfeiture Funds: Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of the net proceeds of the forfeiture. The Department of Justice Asset Forfeiture Program serves not only to deter crimes but also to provide valuable additional resources to state and local law enforcement agencies.

Franchise Fees: Franchise fees are assessed on a business, usually a public utility, in return for the privilege of using the government's rights-of-way to conduct the utility business. The City has granted franchise fees for electric, natural gas, and commercial solid waste.

Function: A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida Uniform Chart of Accounts and financial reports must be grouped according to those established functions. See Object Code.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See the Government Structure section of this budget document for a discussion of the types of funds in this budget.

Fund Balance: A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source. A negative fund balance is referred to as a deficit.

General Fund: The fund into which the general (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

General Government: Functional classification for services provided by the city for the benefit of the public and the governmental body as a whole, including legislative, financial/ administrative, legal, comprehensive planning, judicial, court services and other general governmental services.

Generally Accepted Accounting Principles (GAAP): A common set of accounting principles, standards, and procedures issued by the Financial Accounting Standards Board (FASB).

Governmental Accounting Standards Board (GASB): An independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems that provide public services.

Infrastructure Surtax Fund: This fund accounts for the County-wide infrastructure sales surtax which is used for rapid funding of specific transportation improvement projects.

Interest: Compensation paid or to be paid for the use of borrowed funds.

Inter-fund Transfers: Budgeted allocations of resources from one fund to another.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes and are for a specific purpose.

Internal Service Funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Tavares does not operate any Internal Service Funds at this time.

Levy: To impose taxes, special assessments, or service charges. Also, another term used for millage rate.

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs and maintenance. See Object Code.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: GASB defines major funds as those meeting the following criteria: Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds). Total assets, liabilities, revenues, or expenditures/ expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Mill: Ad valorem (property) tax valuation unit equal to $1 of tax obligation for every $1,000 of taxable valuation.

Millage: The total tax obligation per $1,000 of taxable valuation of the property.

Millage Rate: A rate per $1,000 of taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

Mission Statement: Statement that defines the purpose and function of the City.

Miscellaneous (Funding Source): Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

Modified Accrual Basis of Accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Object Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Operating Expenses: Also known as Operating and Maintenance costs, these are expenses for day-to-day operations which exclude capital costs, such as office supplies, maintenance of equipment, and travel.

Other Appropriations: Functional classification for funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

Per Capita Income: The average annual amount an individual would receive if their city's entire population of income would be divided equally to all residents. When determining the per capita income of a community, the total personal income is divided by the population.

Permanent Fund: One of five governmental fund types established by GAAP. Used to report resources that will legally restrict the entity to the extent that income, and not principal, will be used for purposes supporting the government's programs or for the benefit of the general public.

Permit & License Revenue: This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. They include fees imposed on construction-related activities and business licenses.

Personal Services: The cost imposed on each department to support monetary personnel compensation. This includes salaries, wages, and benefits.

Police Education Fund: A portion of the traffic and criminal fines received by the City are recorded in this fund to provide financing for police law enforcement training.

Potable Water: Water that is safe to drink.

Principal: The face amount of debt, exclusive of accrued interest.

Program: A set of activities with a common goal that is accomplished through a plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means of resources will be used.

Proprietary Fund: Funds that are used to account for the City's activities that are similar to those found in private sector. The measurement focus is on operating income, financial position and cash flows.

Property Appraiser: The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: Also known as ad valorem tax. It is a tax levied on the assessed value of real and personal property.

Proposed Budget: The budget for the upcoming fiscal year submitted to the City Council for their consideration by the City Manager. See Adopted, Approved Budget.

Public Safety: Functional classification for services provided by the City for the safety and security of the public, including law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

Real Property: Land and the buildings and other structures attached to it that is taxable under state law.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Income of a government from sources such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

Rolled Back/Roll Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of inflation of rising property values, the roll-back rate will be lower than the previous year's tax rate.

Solid Waste Fund: Fund that records solid waste residential collection charges and related expenditures.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

State Shared Revenue: Revenues assessed and collected by the State of Florida, then allocated and returned to the municipalities. The largest portion of state shared revenues is sales tax.

State Revolving Fund (SRF): Revolving loan fund through the Florida Department of Environmental Protection that provides low cost financing for stormwater and water and sewer projects.

Stormwater Utility Fund: This fund accounts for monthly fees assessed against properties in the City for the provision of stormwater management programs.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Taxable Value: The assessed value less homestead and other exemptions.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed.

Transfers: Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services. These represent a "double counting" of revenues, and correspond to an equal amount of interfund expenditures.

Transmittal Letter and Executive Summary: A written explanation by the City Administrator that serves as an introduction to the budget. It provides the reader with a summary of the most important aspects of the budget, changes from previous fiscal years and recommendations regarding the financial policy for this fiscal year.

Transportation: Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians on road and street facilities.

Truth in Millage (TRIM): The Florida Truth in Millage Act serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

Uniform Accounting System: The chart of accounts prescribed by the Department of Financial Services Bureau of Local Government designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fee: Charge imposed on a customer for using a specific service operated by the City.

Vision: Guiding goals and priorities describing a sought-after future state toward which efforts should be directed.

Wastewater Re-use: The recycling of wastewater to provide an efficient source of nonpotable water for landscaping purposes.

Water and Sewer Utility Fund: A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

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GLOSSARY OF ACCOUNTS

This glossary provides brief descriptions of each account object type.

Salary & Wages

11 10 Executive salaries: City Council salary expenditures.

12 10 Regular Salaries: Salaries for employees who are scheduled on a continuing basis and for the standard number of working hours per week (generally 40 hours).

Employees in this category typically receive all the rights and benefits as provided for in the Personnel Rules or a Union Agreement.

13 10 Other salaries and wages: Expenditures for temporary, contract, or lease employees.

14 10 Overtime wages: Wages for hours worked in excess of the regular work week, as defined by the FLSA. Generally, these wages are calculated at one and a half times the regular rate of pay.

14 20 Overtime/Off-duty overtime (Police Department): Overtime worked by Police Officers hired by outside agencies who then pay the City for the Police services.

Special Pay

15 10 Christmas Bonus: Expenditures for annual payments to employees for Christmas bonus, where amounts paid are related to years of services.

15 20 Tuition Reimbursement: Expenditures paid to employees for reimbursement of job- related degree-seeking college coursework.

15 30 Incentive Pay (Police Department): Paid monthly to Police Officers who complete additional training and/or earn a college degree from an accredited college or university.

Other Employee Costs

21 10 FICA – Employer Contributions: Social Security payments made to the Internal Revenue Service by the City.

22 10 Retirement Contributions: City contributions to 401(a) defined contribution plan for employees based on annual earnings.

22 20 Retirement Contributions: City contributions to the Florida Retirement Services Plan for General Employees.

23 10 Health Insurance: City's cost of premiums for employee health insurance coverage.

23 15 Dental Insurance: City's cost for employee dental premiums.

23 20 Life Insurance: City's cost of premiums for employee life insurance coverage.

23 21 Short-Term Disability Insurance: City's cost of premiums for employee short-term disability insurance coverage.

23 30 Dependent Health Insurance: Cost for City's portion of insurance premiums for employee dependent health insurance coverage.

23 35 Dependent Dental Insurance: City's cost for employee dependent dental premiums.

23 40 Long-Term Disability Insurance: City's cost of premiums for employee disability insurance coverage.

23 50 Administrative Fees: Administrative expenditures related to various insurances provided to employees.

24 10 Worker's Compensation: Premiums and benefits for Worker's Compensation insurance coverage.

25 10 Unemployment Compensation: Contingency payments to former employees as required by law.

Professional/Contractual Services

31 10 City Attorney: Expenditures for legal services provided to the City.

31 15 Engineering: Expenditures for engineering services related to planning, utilities, roads, and buildings.

31 20 Election Expense: Costs related to City- wide municipal elections.

31 25 Psychological Test & Poly: Expenditures for employment related testing (generally Police or Fire).

31 27 Medical Screening: Expenditures for employment-related testing.

31 30 Impact Fee Study: Costs to conduct studies related to fee structure for various impact fees.

31 45 C.U.P. Renewal: Costs related to renewing water permit from Water Management District.

31 50 Maintenance Fees (ICMA): Administration fees for maintaining ICMA deferred compensation accounts for employees.

31 55 Maintenance Fees (Nationwide): Administration fees for maintaining Nationwide deferred compensation accounts for employees.

31 60 Permit and Compliance Fees: Costs and related expenditures for obtaining compliance required permitting from various State agencies.

Accounting & Auditing

32 10 Auditing Services: Expenditures for annual audit of financial statements as required by Florida Statutes.

32 20 Board Member Payments: Payments to members of various City Boards.

32 30 Code Enforcement/Special Master: Payments to Special Master for code enforcement hearings.

Other Contractual Services

34 10 Contractual Services: Expenditures for contract-related services including maintenance, landscaping, meter reading, cleaning services, etc.

34 20 So/EMS: Lake County Sheriff OFC dispatch services contract.

34 30 Network Administration: Expenditures related to network administration and support.

Travel & Per Diem

40 10 Travel & Per Diem: Travel expenditures for seminars and conventions.

40 20 Police Education Expense: Expenditures for training seminars and educational classes for police officers.

40 30 Board Member Education: Expenditures for training seminars for elected and appointed members of City Boards.

Communication & Freight

41 10 Telephone: Expenditures for local and long distance telephone service.

41 20 Other Communication: Expenditures for beepers, radios and other communication devices.

41 25 Website: Expenditures for Website maintenance.

41 30 Postage: Postage for all City Departments; includes postage for brochures, newsletter, utility bills, FedEx, Express Mail, courier services, and special mailings.

Recycling

42 10 Recycling Containers: Expenditures for purchase of recycle containers for utility customers.

Utilities

43 10 Electric, Water, Gas: Expenditures for water, electric and gas services for City facilities.

43 20 Landfill Costs: Costs for solid waste disposal (residential customers).

43 30 Waste Management: Costs for solid waste pick-up and disposal (commercial).

Rentals & Leases

44 10 Rentals & Leases: Costs for rental or lease of equipment or facilities for City operations.

Insurance

45 10 Liability Insurance: Cost of premiums for protection against catastrophic loss, General Liability, and Property; includes other miscellaneous insurance requirements.

Repairs & Maintenance

46 10 Building: General repairs and maintenance on existing City buildings, including Maintenance contracts for air conditioners.

46 11 Docks: General repairs and maintenance to docks at Marina.

46 12 Pavilion: General repairs and maintenance to the Pavilion.

46 13 Prop Shop: General repairs and maintenance to the Prop Shop.

46 14 Utility Building: General repairs and maintenance to the Utility Building.

46 15 Equipment: Routine and preventative maintenance and testing for major City equipment, including pump stations, meters, water valves and similar items.

46 16 Fueling System: General repairs and maintenance to fueling system at Marina.

46 17 Insurance Recovery: Restoration or replacement costs of impaired assets funded by insurance recovery monies; includes cost of deductibles.

46 20 Computer: Routine and preventative maintenance for computers & related equipment.

46 25 Miscellaneous: Maintenance and repair of items other than buildings.

46 30 Vehicles: Preventative and ordinary costs incurred for repairing and maintaining City vehicles. Does not include replacement of major vehicle components such as engine or transmission.

46 33 RTV Utility Vehicle Repairs: Routine and preventative maintenance for City club cars, golf carts and mules.

46 35 Mowers: Routine and preventative maintenance for City-owned mowers and related equipment.

46 37 Marine Vessel: Water Taxi repair and maintenance.

46 38 Fire Vehicle Repair: Preventative and ordinary costs incurred for repairing and maintaining fire vehicles.

46 40 Traffic Lights: Routine & preventative maintenance for traffic signals within the City.

46 41 Stormwater Repairs: Routine and preventative maintenance of storm drains.

46 45 Exterminating: Expenditures for routine and preventative exterminating services.

46 50 Distribution: Repair and maintenance of water distribution lines.

46 60 Copy Machines: Expenditures for copy machine maintenance and repairs.

46 70 Playground: Ordinary repairs and maintenance for playground equipment (Wooton Park).

46 71 Facilities: Repair and maintenance of facilities at the Marina and Seaplane Base.

46 80 Lift Station Repair: Includes costs for improvements of wastewater lift stations.

46 81 Pump Repair: Costs for repair of water and wastewater pumps.

46 82 Collection Line Repair: Costs for repair and maintenance of wastewater collection lines.

46 85 SCADA Maintenance: Costs for repair and maintenance of the SCADA systems for water and wastewater.

Printing & Binding

47 10 Printing and Binding: Costs for printing and binding services.

47 20 Preservation of Books: Expenditures for preservation of library books.

47 30 Book Binding: Expenditures for binding library books.

47 40 Codification Expenditures: Costs for codifying City Ordinances.

Promotional Activities

48 10 City Appreciation: Expenditures for public activities related to citizen appreciation.

48 20 Light Up Main Street: Expenditures for annual Christmas Light Up Tavares festivities in December (other than decorations).

48 22 Light Up Main Street: Expenditures for annual Christmas Light Up Tavares decorating.

48 30 4th of July: Annual Independence Day celebration expenditures.

48 40 Adult Programs: Expenditures for adult library and parks programs.

48 50 Children's Reading Program: Expenditures for children's library reading programs.

48 60 Sponsored Events: Expenditure for City- sponsored events.

48 65 Sister City: Sister City program expenses.

Current Charges

49 10 Advertising: Costs for advertising and publication of public notices.

49 20 Self Ins. Actuarial Evaluation: Expenditures for annual self insurance actuarial evaluation (dental insurance).

49 30 Financial Service Fees: Expenditures for banking and investments services.

49 32 Credit Card Processing Fees: Expenditures related to processing credit card transactions for payment of utility bills and deposits.

49 40 Developer Obligations: Expenditures for pioneer agreement obligations.

Office Supplies/Operating Supplies

51 10 Office Supplies: Standard materials and supplies used in daily office operations such as staples, paper, pens, and pencils, etc. Each department defines for its own purpose what is to be included in this line item.

52 10 Operating Supplies: Costs for general operating supplies related to department missions.

52 11 Durable Goods: Expenditures for items with a cost between $200 - $4,999, not consumable in nature, and with useful lives expected to exceed more than one operating cycle.

52 13 Medical: Costs for medical supplies for Fire Department emergency services.

52 14 Leak Detection: Expenditures related to leak detection measures for water and sewer lines.

52 15 Fuel Costs: Costs for fuel to operate City vehicles and equipment.

52 16 Inventory Purchases: Items purchased for resale by the Marina/Prop Shop.

52 17 New Meters: Expenditures for purchase of new water meters.

52 18 Replacement Meters: Expenditures for purchase of replacements for existing water meters.

52 19 Cross Connection Devices: Expenditures for purchases of cross connection devices for water connections.

52 20 Newsletter: Expenditures and related costs for producing City newsletter.

52 22 Reuse Meters: Expenditures for purchase of new meters for the water reuse program.

52 23 Special Projects: Expenditures for various special City projects.

52 24 Splash Park Supplies: Expenditures for supplies used at the Splash Park.

52 25 Uniforms: Expenditures for providing employee uniforms for City departments.

52 28 Promo Program Supplies: Expenditures for supplies supporting Economic Development Initiatives.

52 29 Carts: Expenditures for replacement of solid waste carts.

52 30 Art in the Square: Expenditures and related costs for holding City-sponsored art shows at City Hall.

52 35 Fire Arm Supplies: Expenditures for providing firearms and related ammunition to Police Officers.

52 36 Bunker Gear: Expenditures for purchase of bunker gear for firefighters.

52 40 Investigation Funds: Expenditures for investigative activities (police).

52 50 Training: Costs for training supplies and classes for various City departments.

52 55 Police Automation Expense: Expenditures of the Police Automation Fund (Spec. Rev.)

52 60 League Lease Expense: Expenditures related to securing lease financing arrangements.

52 61 Prop Shop Supplies: Cost of supplies needed for the Prop Shop.

52 62 Utility General Supplies: Cost of general supplies needed for the Utility Building.

52 65 Chemicals: Costs for chemicals at water and wastewater facilities.

52 59 Gen Svc Sign Materials: Expenditures for materials to support the street sign inventory program.

52 70 Operating Equipment: Costs for laboratory chemical and testing equipment.

52 75 Lab Supplies: Costs for laboratory supplies and testing for Water Department.

52 80 Operating Supplies/ Lab Operating Supplies: Costs for additional laboratory supplies.

52 85 Exp Related to TIF District: TIF district expenditures.

52 87 Downtown Development: Costs for promoting development and businesses downtown.

52 95 SCADA Supplies: Expenditures related to maintenance of the SCADA system in water and wastewater.

Road Materials

53 10 Road Resurfacing: Costs and related expenditures for routine road resurfacing.

53 20 Road Materials & Supplies: Costs for materials and supplies for maintenance.

Books, Publications, Subscriptions And Memberships

54 10 Books, Pubs, Subscriptions & Memberships: Dues to professional organizations, professional magazines, and trade journals, etc.

54 20 Fire Prevention/Public Education: Costs for public awareness and education for fire prevention.

54 30 Mildred Hunter Trust Exp: Administrative costs for administering Mildred Hunter Trust Fund.

Events

55 10 Summer Youth Programs: Costs for Parks & Recreation summer programs.

55 20 Program Costs: Costs for recreation programs.

55 30 Individual Property Grant: TIF awarded grant.

Other Expenditures/Expenses

59 05 Transfer to Marina/Seaplane Base: Transfer of funds to the Marina/Seaplane Base fund.

59 10 Depreciation Expense: Expense for depreciation on City facilities, equipment and improvements.

59 13 Bad Debt Expense: Expense for uncollectible accounts receivable (utility accounts).

59 15 Transfers to Gen Fund: Transfers in lieu of taxes from utility funds.

59 17 Transfer to Debt Service: Transfer of funds to the Debt Service Fund for payment of General Fund Debt.

59 20 Reimbursement to Gen Fund: Reimbursements from utility funds to General Fund for administrative costs.

59 25 Transfers to Water/Wastewater: Transfers from Stormwater to Water and Wastewater Fund.

59 28 Transfers to Stormwater: Transfer from General Fund to the Stormwater Fund.

59 35 Abatement Proceedings: Costs and related expenditures for property abatement proceedings.

59 40 Recording & Taxes: Fees for recording City documents, and costs for taxes on newly acquired properties.

59 45 Community Service: Costs for activities related to community service initiatives.

59 50 Uniform Dry Cleaning: Expenditures for cleaning services (Police Investigators).

59 60 Amortization: Amortization costs for debt obligations.

59 65 Grant Match: Expenditures for match requirements of awarded grants to the City.

59 70 Transfer to SRF Loan Debt: Transfers from water and wastewater operating for SRF debt requirements.

59 75 Transfer to Fire Impacts: Transfers to Fire Impact Fund from General Fund.

59 78 Transfer to W/WW RRI Fund: Transfer of funds to the water and wastewater renewal and replacement fund to cover cost of upgrading and/or replacing infrastructure.

59 90 Contingency: Funds set aside for unforeseen expenditures. General & Utilities Administration only.

Capital Expenditures/Expenses

61 10 Land: The cost of purchasing land by the City and all related costs to the purchase such as legal and surveying fees.

62 20 Buildings: All costs related to new buildings or major building improvements.

62 10 Street Sign Replacement: This includes all costs associated with street sign replacement.

63 15 Improvements Other Than Buildings: This includes facilities such as water & sewer lines or major capital repairs on equipment.

63 20 Sidewalk Repair, Replace & Const: This includes all costs related to sidewalk construction.

63 30 Paving: This includes all costs related to street paving.

63 40 Storm Drainage Repair/Const: This includes all costs related to storm drain construction and improvements.

63 50 FDOT US 441 Retention Pond: This includes all costs related to the US 441 Retention Pond construction and improvements.

63 60 Improvements Other Than Buildings/Landscaping: This includes all costs related to landscape improvements on City property or City rights-of-way.

63 61 Streetscape: Expenditures for upgrading street rights-of-way.

63 70 Traffic Signals: This includes all costs related to Traffic Signal construction and improvements.

63 80 Park Improvements: This includes all costs related to Parks construction and improvements.

63 90 Road Construction: This includes all costs related to road design and construction.

64 10 Equipment Replacement: This includes all costs to replace current equipment in operation (Machinery, Mowers, Trailers, Vessels, Office Equipment, etc.) which costs more than $1,000.00).

64 11 Vehicle Replacement: Expenditures related to the purchase of new vehicles to replace existing fleet vehicles.

64 13 Computer Replacement: Includes all costs to replace current computers in use.

64 14 New Computers: Expenditures for new computer purchases. Does not include costs to replace computers currently in use.

64 15 New Equipment: Costs for all new equipment such as vehicles, mowers, saws, large tools, push mowers, hedge trimmers, lockers, tool boxes, pumps, vacuums, and office furniture such as desks, chairs, book shelves, file cabinets, calculators, etc., exceeding $5,000.

64 17 New Vehicles: Expenditures for vehicles which do not replace current fleet vehicles.

64 23 Software: Expenditures related to purchases of application software.

64 25 Future Projects: Costs for new equipment with a cost greater than $5,000, and a useful life greater than one operating cycle, and where another classification is not appropriate.

64 30 Capital Equipment: Costs for equipment generally used in the revenue producing process.

64 35 Meter Replacements: Costs for replacing water meters.

64 40 Meters: Costs for new water meter purchases.

64 45 Cross Connection Device: Costs for cross connection device purchases.

64 50 Capital Grant Match: Costs associated with grant match requirement.

Construction in Progress:

65 45 Construction in Progress: Used to account for undistributed work in progress on construction projects.

65 47 Capital Line Expansion: Expenditures related to water/wastewater capital lines.

Books, Publications & Library Materials:

66 10 Standing Order National Library: Library subscriptions of national periodicals and journals.

66 20 Major Collections Books: Expenditures for library book collections.

Debt Service

71 XX Principal Payments: Principal payments on outstanding loans, or other debt instruments.

72 XX Interest Payments: Interest payments on outstanding loans, or other debt instruments.

73 XX Other Debt Service Costs: Costs other than principal and interest related to debt issuance. Also includes payments for trust and agency fees.

Grants & Aids

81 10 Community Grants: Expenditures related to support of various local activities and community events.

81 20 FDLE Grant: Grant expenditures for FDLE grants.

81 30 FL Dept of AG Grant: Grant expenditures for FL Dept of AG Grant.

81 40 Tav-Lee Trail Grant: Grant expenditures for Tav-Lee Trail.

81 50 FRDAP Grant: Grant expenditures for FRDAP projects.

83 10 Other Grants: Expenditures for all other community grants or grant expenditures not otherwise classed.

SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY 2026-2052*

Fiscal Year	Governmental Activities**	Business-type Activities	Total Principal & Interest
2026	3,073,849	3,304,959	6,378,808
2027	3,104,362	3,304,873	6,409,235
2028	2,428,899	3,308,796	5,737,695
2029	1,889,416	3,302,652	5,192,068
2030	1,791,571	3,297,930	5,089,501
2031	1,695,005	2,756,549	4,451,554
2032	1,694,040	2,852,021	4,546,061
2033	217,826	2,606,878	2,824,704
2034	159,556	2,555,789	2,715,345
2035	160,002	2,310,326	2,470,328
2036	159,792	1,627,327	1,787,119
2037	159,946	1,628,496	1,788,442
2038	159,944	1,628,824	1,788,768
2039	159,786	1,628,884	1,788,670
2040	159,974	1,629,776	1,789,750
2041	159,988	1,630,391	1,790,379
2042	159,830	1,625,782	1,785,612
2043	-	1,069,357	1,069,357
2044	-	889,981	889,981
2045	-	525,282	525,282
2046	-	247,127	247,127
2047	-	247,128	247,128
2048	-	247,127	247,127
2049	-	247,127	247,127
2050	-	-	-
2051	-	-	-
2052	-	-	-
	$17,333,786	**$44,473,382**	**$61,807,168**

***Governmental activities debt includes General Fund and Infrastructure Sales Tax Fund supported debt.*

** Subject to change as Debt Service agreements are finalized. Debt coverage requirements, and the purpose of debt obligations may be found in the Annual Comprehensive Financial Report (see Note 7 disclosures).*

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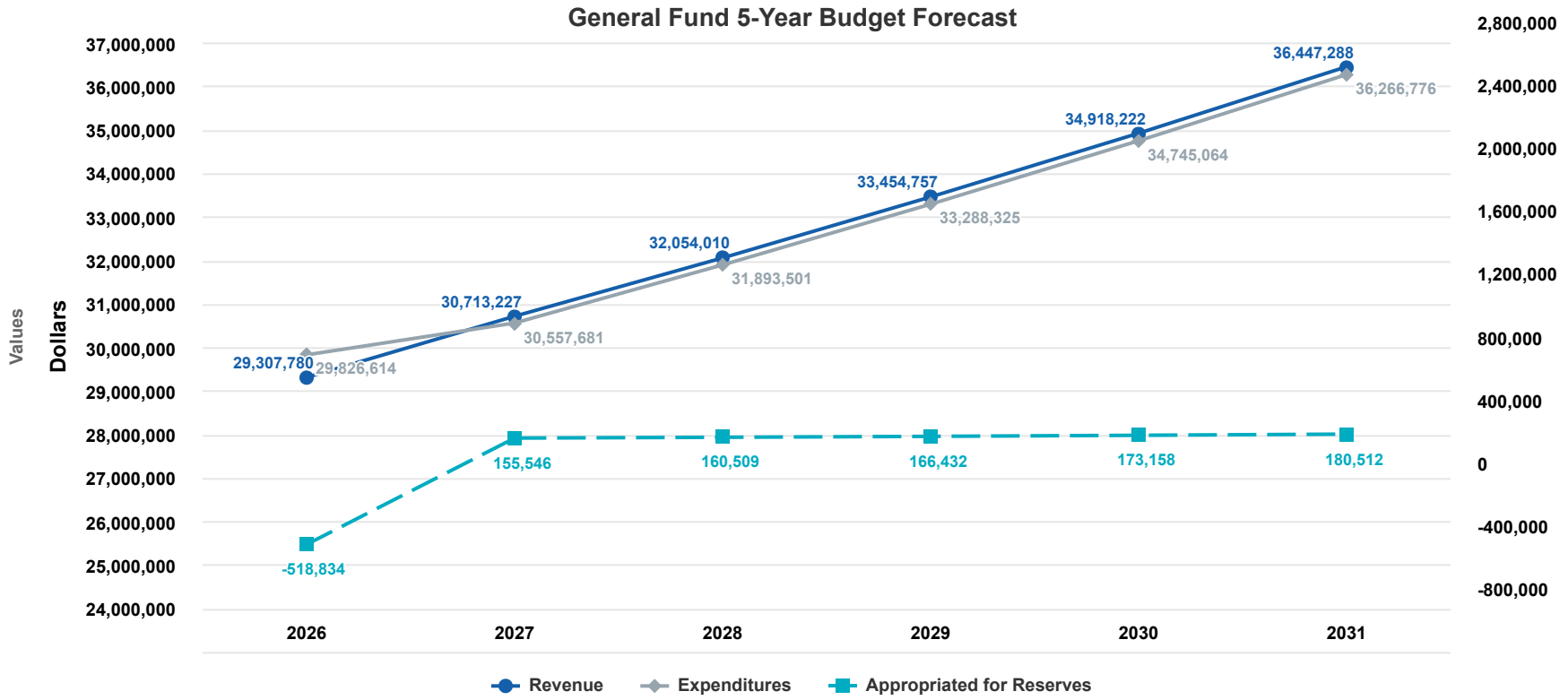
LONG RANGE FINANCIAL FORECAST

The two largest major funds the city operates are the General Fund (Fund 001), and the Water and Wastewater Utility Fund (Fund 401). The five-year budget forecast for these funds' projects a favorable balanced budget, where revenues equal or exceed expenditures. This forecast is based on the Fiscal Year (FY) 2026 Proposed Budget. Key assumptions underlying the forecast include:

- The millage rate will decrease annually.
- Ad Valorem revenue collections will increase by 5% in FY 2027, followed by a 4% increase in subsequent years due to anticipated slowing of City-wide taxable property value growth in FY 2028.
- Service levels remain similar.
- Interfund transfers will grow at a rate of 4%.
- Local Option Taxes, Utility Taxes, and Permits and Fees are expected to rise by 5% each year.
- State Shared revenues will increase by 6% annually.
- Water and Wastewater fee rate increases of 2% for each year.
- A 3% increase in water and wastewater customers each year.
- All other revenues will grow by 3% each year.
- Personal services costs will stabilize, increasing by 3% annually.
- Health Insurance costs will rise by 4% annually.
- Dental Insurance costs will increase by 3% each year.
- All other employee costs and benefits will see a 4% annual increase.
- General Fund capital expenditures are projected to decrease from the FY 2026 budgeted amount of $698,512 to $200,000 in FY 2027, followed by a $50,000 increase in subsequent years.
- Utility Fund capital expenditures are projected to decrease from the FY 2026 amount of $1,427,885 to $600,000 in FY 2027, followed by a $50,000 increase in subsequent years.
- Operating expenditures will rise by 6% annually.

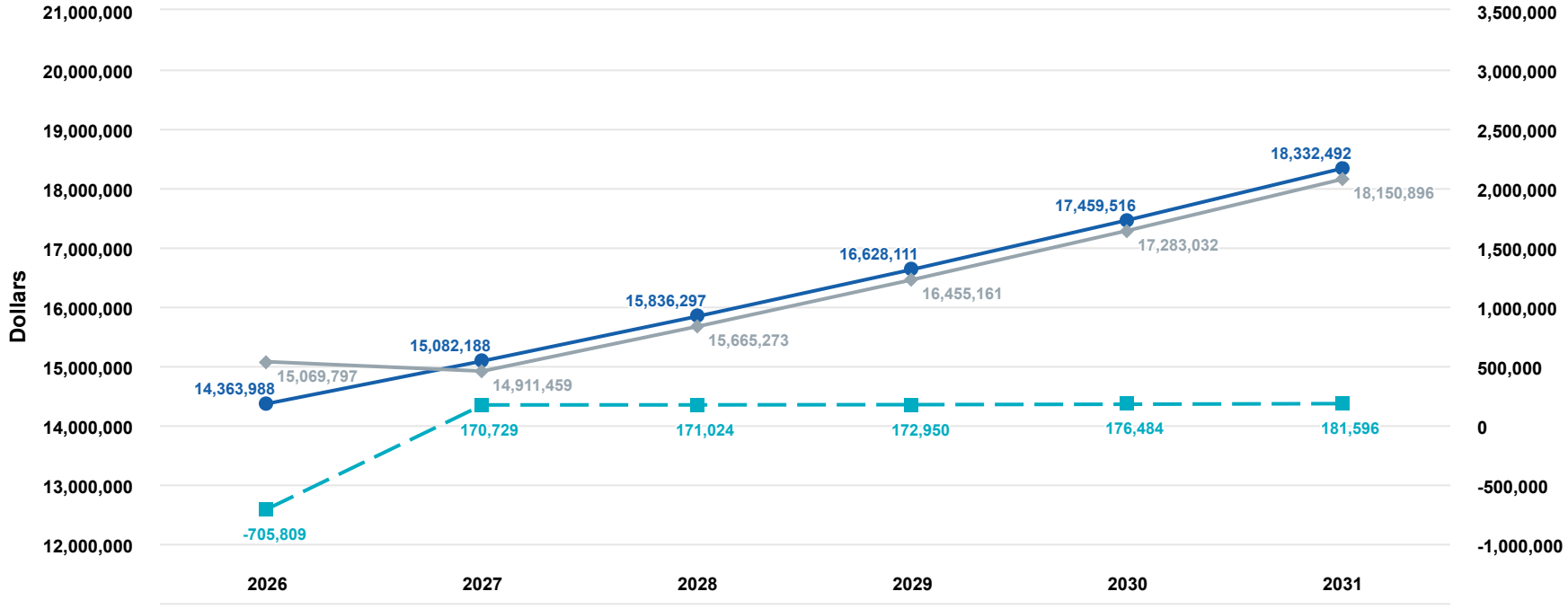
The forecast below demonstrates a favorable balanced budget. Appropriations for reserves (the difference between revenues and expenditures) are expected to substantially increase in Fiscal Years 2027, followed by sustained growth in subsequent years. Note that appropriation for reserves assumes all revenues are collected, and all expenditures are expended. Normally, the City does not spend all budgeted expenditures, while collected revenue is very close to budget. This differential serves to grow Fund Balance reserves.

The General Government Finance Officers Association recommends a General Fund reserve balance of at least two months' worth of operating expenditures. The General Fund reserve balance is expected to exceed GFOA recommendations by an additional half month in each fiscal year.



	2026	2027	2028	2029	2030	2031
Revenue	29,307,780	30,713,227	32,054,010	33,454,757	34,918,222	36,447,288
Expenditures	29,826,614	30,557,681	31,893,501	33,288,325	34,745,064	36,266,776
Appropriated for Reserves	**(518,834)**	**155,546**	**160,509**	**166,432**	**173,158**	**180,512**

Water and Wastewater Utility Fund 5-Year Budget Forecast



	2026	2027	2028	2029	2030	2031
Revenue	14,363,988	15,082,188	15,836,297	16,628,111	17,459,516	18,332,492
Expenditures	15,069,797	14,911,459	15,665,273	16,455,161	17,283,032	18,150,896
Appropriated for Reserves	**(705,809)**	**170,729**	**171,024**	**172,950**	**176,484**	**181,596**

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SUMMARY (ALL FUNDS)

Fund Description (Fund Number)	Audited Actuals 2023-2024	Revised Budget 2024-2025	Adopted Budget 2025-2026
General Fund (001)	$24,472,723	$29,876,273	$29,826,614
Police Education (102)	-	1,538	-
TIF (105)	556,718	691,962	292,326
Police Impact Fee Fund (110)	34,620	315,432	132,178
Fire Impact Fee Fund (111)	25,060	138,977	78,978
Police Forfeitures Fund (112)	-	-	-
Park Impact Fee Fund (114)	377,764	-	170,000
Building Permit Fund (115)	-	-	-
Freedom Flag Maintenance Fund (117)	-	-	-
Community Theater Fund (118)	-	-	-
Citizen Donation Fund (119)	1,358	1,800	-
Fire Assessment Fund (122)	1,948,137	2,031,288	2,064,182
Grant Fund (151)	7,195,710	2,311,672	-
Infrastructure Sales Tax Fund (152)	2,374,588	3,541,738	3,309,907
Road Improvements Fund (153)	-	-	-
ARPA (155)	3,532,029	114,634	-
DEO Grant Fund (156)	2,327,376	1,001,212	-
Golden Triangle Regional Park (157)	-	-	148,000
Debt Service Fund (201)	1,190,953	1,186,087	1,114,436
Capital Projects Funds (301,302,303,304)	3,169,504	141,624	-
Utility Fund (401)	12,062,074	15,215,676	15,069,797
Solid Waste Fund (402)	4,283,366	5,361,682	4,848,980
Stormwater Fund (403)	2,253,828	2,498,507	2,433,038
Seaplane Base Fund (405)	1,013,283	1,630,690	1,046,608
Pavilion Fund (406)	818,387	876,348	851,720
W/WW Impact Fee Fund (441)	782,522	1,273,619	935,000
W/WW RR&I Fund (443)	174,421	1,112,441	417,000
SRF Construction Fund (444)	1,719,468	418,955	-
SRF Loan Debt Fund (445)	644,998	2,404,478	2,575,052
Sunset View Project Fund (447)	45,643	126,644	-
USDA Capital Loan Fund (446)	46,660	-	-
Municipal Firefighter's Pension Fund (601)	1,594,832	1,707,930	1,862,206
Municipal Police Pension Fund (602)	3,195,840	2,551,367	2,204,690
General Employee Pension (603)	-	6,830	43,165
Mildred Hunter Trust Fund (605)	-	-	350
Woodlea Park Playground Fund (606)	-	-	450
Total	**$75,841,862**	**$76,539,404**	**$69,424,677**

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