



230 North Tubb Street  
P.O. Box 98  
Oakland, Florida 34760  
407- 656-1117 (voice)

## TOWN COMMISSION WORK SESSION AGENDA

JULY 28, 2026 – 6:00 P.M.  
OAKLAND MEETING HALL  
221 N. ARRINGTON STREET, OAKLAND, FL 34760  
(Details to view meeting through Zoom are at bottom of agenda)

All work sessions are open to the public. Any interested party is invited to offer comments about any agenda items in-person at the meeting or in advance by 5:00 p.m. on Monday, July 27, 2026, in writing to the Town of Oakland, PO Box 98, Oakland, FL 34760, or by e-mail to [kheard@oaklandfl.gov](mailto:kheard@oaklandfl.gov). Any person needing special accommodations to attend a meeting must contact the Town Clerk at 407-656-1117 x2110 at least 48 hours before the meeting.

**1. CALL TO ORDER:**

**2. ROLL CALL: Town Clerk**

**3. NEW BUSINESS:**

2026-2027 FY 2nd BUDGET WORK SESSION

**4. ADJOURNMENT**

**NOTICES:**

In accordance with Florida Statutes 286.0105, if any person decides to appeal any decision made by the Town Commission with respect to any matter considered at this meeting, they will need a record of the proceedings, and for that purpose they may need to ensure that a verbatim record of the proceedings is made, which record may include the testimony and evidence upon which the appeal is to be based. The Town of Oakland does not prepare or provide such record.

This meeting will be held as an in-person meeting and livestreamed to Zoom. Attendees may watch the livestream of the meeting via the Zoom link below; however, attendees will be in listen-only mode and will not have the opportunity to provide public comment virtually. Any interested party is invited to offer comments about any agenda items in-person at the meeting or in advance by 5:00 p.m. the day before the meeting in writing to the Town of Oakland, PO Box 98, Oakland, FL 34760, or by e-mail to [kheard@oaklandfl.gov](mailto:kheard@oaklandfl.gov).

**Zoom Instructions:**

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/82937683585>

**Passcode: V6Fgar**

Phone one-tap:

+13052241968,,82937683585#,,,,\*070260# US

Join via audio:

+1 305 224 1968 US

Webinar ID: 829 3768 3585

Passcode: 070260

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**MEETING DATE:** July 28, 2026  
**TO:** Town Commission  
**FROM:** Gabrielle Leon, Director of Finance  
**RE:** 2<sup>nd</sup> Budget Work Session FY 2026-2027

**BACKGROUND:**

***General Fund***

On June 23, 2026, the Town held its first budget work session highlighting the General Fund FY 2026-2027 budget. Some changes have been made to the General Fund budget since the meeting:

- *Taxable Values Updated:* Orange County finalized the DR-420 taxable values, which were approximately \$11 million lower than the preliminary estimates used during the workshop. Ad valorem revenues and FY 2028–FY 2029 projections were adjusted accordingly.
- *Police Vehicle Replacement:* A Police Department vehicle was totaled and will likely need to be replaced, potentially requiring a new lease/payment beginning in FY 2027.
- *Overtime Budgeted:* Overtime has been incorporated into personnel compensation line items.
- *Southern Oaks Project:* Budget increased from \$180,000 to \$220,000 to reflect updated project costs and include a contingency.
- *OACS Septic Tank:* Added approximately \$40,000 in FY 2027 for the required abandonment of the septic system.
- *Meeting Hall HVAC:* Added approximately \$30,000 in FY 2027 to replace the Meeting Hall HVAC system.
- *Fire Assessment:* Preliminary Orange County Fire Rescue assessment decreased by approximately \$122,000 due to lower taxable values.
- *Assessment Studies:* Added funding for Fire Fee and Stormwater Fee assessment studies.
- *General Fund Balance:* Current projections require an estimated \$300,000 use of reserves to balance the General Fund budget. Revenue projections will continue to be evaluated through year-end and adjusted if additional revenues become available.

***Enterprise Fund***

**Upcoming- Year Revenue and Cost Assumptions:** The Enterprise Fund revenue is based on user fees for goods and services provided to the public. This includes water, wastewater, and solid waste. The Enterprise Fund shows a 6-8% increase in water and wastewater revenues from last fiscal year. The budget includes a 3% COLA for all employees and any eligible longevity pay. The budget assumes a 9.5% increase in employee health insurance costs. Employee coverage remains 100% funded, although final premium amounts are still pending.

**Upcoming- Year Expenditure Highlights:** All departments implemented a 10% reduction in non-contracted expenses, and most line items reflect those reductions from the prior fiscal year. We have allocated \$42,000 for Utility Repair Experts (URE) to operate our water plant until we can hire a licensed water plant operator. The budget reflects \$25,000 for a Water Supply Work Plan Update required by St. Johns River Water Management District, \$72,000 for SCADA upgrades needed for our water plant and \$15,000 for two (2) lift station controllers.

## ***Impact Fee Fund***

### **Upcoming- Year Revenue and Expenditure Highlights:**

- Estimated totals for all impact fees have been updated based on FY25/26 expenditures to date as well as projected amounts for FY26/27. Estimated totals for water systems, wastewater systems, and administrative facilities have increased while parks and recreation, law enforcement, transportation, and fire protection totals have decreased. Overall estimated impact fee totals have decreased from \$5,095,392 to \$4,204,354.
- Water System impact fees are similar to FY 25/26 except for the removal of the Town Center Irrigation Well which was completed and the addition of the Northwest Loop Replacement Design – Hull Island to Killarney Area in the amount of \$150,000. The amount for the Additional Water Plant & Pump Design project decreased from \$500,000 to \$450,000 with design starting in FY 25/26.
- Parks and Recreation impact fees changed with the Oakland Nature Preserve Pavilion amount increasing from \$50,000 to \$60,000 and Sadler Park Phase 2 decreasing from \$250,000 to \$180,000 with work starting in FY 25/26.
- Law Enforcement impact fees have a new item of New Officer Patrol Laptops & Equipment in the amount of \$10,000.
- Transportation impact fees show an overall decrease with the final phase of Roundabout Landscape, additional improvements for Catherine Ross Road, Oakland Avenue and Daniels Road Improvements completed. Intersection improvements for Winters Landing and Macchi decreased from \$350,000 to \$300,000 with work starting on the projects in FY 25/26. Dirt Road Improvements decreased from \$500,000 to \$150,000 to continue asphalt millings or paving of our dirt roads. East Oakland Ave Sidewalk Improvements increased from \$75,000 to \$125,000 to create a comprehensive project including a bridge for crossing the canal; grant funds have been applied for to assist with the complete project. Funds have been budgeted out of impact fees for Tubb Street Streetscape in case additional work needs to be done to support developer-funded streetscape work.
- Fire Protection impact fees for hydrant upgrades increased slightly from \$50,000 to \$75,000 with some additional water line work being added to the new hydrants being added to the system.

## ***Capital Improvements***

### **Upcoming- Year Highlights:**

- The 5 Year Capital Improvements Plan has been updated to remove FY 25/26 and add FY 30/31. Items that are not in the General Fund budget, Enterprise Fund budget, Impact Fee budget, or grant funded have been removed or moved to future years as a placeholder. Capital Improvements for years FY 27/28 through FY 30/31 will be dependent on the Amendment 3 (Property Tax Ballot Measure) outcome.
- There are currently no CIP items in FY 26/27 in the categories of Administration, and Communication & Community Relations.
- In the category of Information Technology, we have added \$4,500 for any necessary computer equipment replacements.
- In the category of Planning, we have added \$130,000 for our Comprehensive Plan Update which is required by state law.

- In the category of Parks and Recreation, the Oakland Nature Preserve Pavilion, Sadler Park Improvements, an Additional Trail near ONP and Lake Apopka, and Restrooms at Speer Park are all budged for through impact fees and/or grants.
- In the category of Transportation – Streets and Maintenance, \$220,000 has been budgeted from general fund for the Southern Oaks Project. Impact fee projects include Intersection improvements for Winters Landing and Macchi, Dirt Road Improvements, and East Oakland Ave Sidewalk Improvements. Funds have been budgeted out of impact fees for Tubb Street Streetscape in case additional work needs to be done to support developer funded streetscape work. A small amount has also been budgeted out of impact fees for transportation Study and Design if needed.
- In the category of Water, Additional Water Plant & Pump Design, New Plant Operator Equipment, and Northwest Loop Replacement Design are budgeted from impact fees. Continued Consumptive Use Permit work and a 10 Year Water Supply Facility Pan are both budgeted from the water fund.
- In the category of Alternative Water, \$450,000 is budgeted from impact fees with \$337,500 coming from Developer funds for the Briley Farms Connection to the Alternative Water system.
- In the category of Wastewater, the lining of Manholes is budgeted from the wastewater fund. Septic to Sewer Design and Extension is grant funded and the Triplex Lift Station 1 Expansion Phase 2 – Construction is budgeted from impact fees.
- In the category of Hydrant Upgrades, impact fees are budgeted for hydrant upgrades.
- In the Police Department category, software upgrades to maintain CJIS Compliance are budgeted for out of the general fund and impact fees are budgeted to pay for any New Officer Patrol Laptops & Equipment.
- For OACS, the only item budgeted for FY 26/27 is kitchen equipment and this is scheduled to come out of the general fund.

### **RECOMMENDATIONS:**

Staff requests that the Commission review the preliminary FY 2026–2027 Enterprise Fund, Impact Fees, Capital Improvement budgets, and provide direction on any desired additions or reductions.

### **ATTACHMENTS:**

General Fund Budget, Enterprise Budget, Impact Fee Budget, Capital Improvement Budget

## Draft General Fund Budget

| Account                                             |  | Budget 25/26      |  | 10% Reduction Budget | \$150k Exemption  | \$250k Exemption |
|-----------------------------------------------------|--|-------------------|--|----------------------|-------------------|------------------|
|                                                     |  |                   |  | FY 26/27             | FY 27/28          | FY 28/29         |
| 001.311.0001 Ad Valorem Taxes (6.7 mills)           |  | 5,889,524         |  | 6,532,194            | 5,711,812         | 4,884,362        |
| 001.314.1001 Utility Tax - Duke Electric            |  | 500,000           |  | 520,000              | 520,000           | 520,000          |
| 001.314.3001 Tax - Utility Billing                  |  | 250,000           |  | 250,000              | 250,000           | 250,000          |
| 001.314.8001 Utility Tax - Propane Gas              |  | 23,000            |  | 15,000               | 15,000            | 15,000           |
| 001.315.0001 Communication Sales Tax (CST)          |  | 170,000           |  | 120,000              | 120,000           | 120,000          |
| 001.316.0001 Business Tax - Town                    |  | 12,000            |  | 12,000               | 12,000            | 12,000           |
| 001.322.0001 Permits                                |  | 15,000            |  | 15,000               | 15,000            | 15,000           |
| 001.322.0002 Planning & Zoning Fees                 |  | 100,000           |  | 100,000              | 100,000           | 100,000          |
| 001.322.0003 Planning Fees Developer Fees           |  | 75,000            |  | 50,000               | 50,000            | 50,000           |
| 001.322.0004 Building Permits                       |  | 360,000           |  | 360,000              | 360,000           | 360,000          |
| 001.323.0010 Franchise Fees                         |  | -                 |  | 1,500                | 1,500             | 1,500            |
| 001.323.0011 Franchise Fee - Duke Electric          |  | 425,000           |  | 400,000              | 400,000           | 400,000          |
| 001.329.0004 Development Application/Admin. Fees    |  | 30,000            |  | 20,000               | 20,000            | 20,000           |
| 001.331.2002 Dept of Justice JAG / Byrne Grant      |  | 11,000            |  | 11,000               | 11,000            | 11,000           |
| 001.335.1201 Local Option Gas Tax                   |  | 160,000           |  | 160,000              | 160,000           | 160,000          |
| 001.335.1202 Municipal Fuel Tax                     |  | 3,500             |  | 3,000                | 3,000             | 3,000            |
| 001.335.1203 State Revenue Sharing                  |  | 300,000           |  | 300,000              | 300,000           | 300,000          |
| 001.335.1501 Alcoholic Beverage                     |  | 400               |  | 350                  | 350               | 350              |
| 001.335.1801 1/2 Cent Sales Tax                     |  | 985,000           |  | 985,000              | 985,000           | 985,000          |
| 001.338.0002 Business Tax - County                  |  | 3,000             |  | 5,000                | 5,000             | 5,000            |
| 001.341.3000 Administrative Service Fees            |  | 700               |  | 700                  | 700               | 700              |
| 001.341.9001 Copying, Recording and Publication     |  | 200               |  | -                    |                   |                  |
| 001.341.9002 Election and Qualifying Fees           |  | 500               |  | -                    |                   |                  |
| 001.341.9004 Lien Search Fees/Collection            |  | 100               |  | 100                  | 100               | 100              |
| 001.341.9005 Public Record Requests                 |  | 25                |  | 25                   | 25                | 25               |
| 001.342.1000 Law Enforcement Services               |  | 100,000           |  | 100,000              | 100,000           | 100,000          |
| 001.342.2001 Fire & Rescue -Orange County Reimburse |  | 18,000            |  | 20,000               | 20,000            | 20,000           |
| 001.343.0001 Traffic Lights                         |  | 8,600             |  | 8,600                | 8,600             | 8,600            |
| 001.354.0003 PD Education Fund-Orange County Fines  |  | 5,000             |  | 5,000                | 5,000             | 5,000            |
| 001.359.0001 Code Enforcement                       |  | 100               |  | 100                  | 100               | 100              |
| 001.360.0001 PD Miscellaneous Revenue               |  | 1,000             |  | 1,500                | 1,500             | 1,500            |
| 001.360.0002 Law Enforcement Reserve Unit           |  | 1,000             |  | 1,000                | 1,000             | 1,000            |
| 001.360.0003 Safe Schools                           |  | 50,000            |  | 50,000               | 50,000            | 50,000           |
| 001.360.0004 OACS Management Fees                   |  | 81,000            |  | 81,000               | 81,000            | 81,000           |
| 001.361.1001 Interest                               |  | 30,000            |  | 50,000               | 50,000            | 50,000           |
| 001.362.0001 Post Office Building Rental            |  | 10,800            |  | 10,800               | 10,800            | 10,800           |
| 001.362.0002 Facility Rental Fees                   |  | 60,000            |  | 55,000               | 55,000            | 55,000           |
| 001.362.0004 Concession Rental (A&H Center)         |  | 5,400             |  | 5,400                | 5,400             | 5,400            |
| 001.364.0001 Disposition of Fixed Asset Scrap       |  | 1,000             |  | 1,000                | 1,000             | 1,000            |
| 001.366.0001 Contributions Donations                |  | 5,000             |  | 5,000                | 5,000             | 5,000            |
| 001.366.0003 PD Contributions Donations             |  | -                 |  | -                    |                   |                  |
| 001.366.0004 PD Community Policing                  |  | 10,000            |  | 10,000               | 10,000            | 10,000           |
| 001.366.0005 PD Forfeitures                         |  | 100               |  | 50                   | 50                | 50               |
| 001.369.9001 Miscellaneous Revenue                  |  | 2,000             |  | 3,000                | 3,000             | 3,000            |
| 001.369.9003 OACS Rent                              |  | 720,000           |  | 720,000              | 720,000           | 720,000          |
| 001.369.9007 ONP Payroll Reimbursement              |  | 98,000            |  | 150,000              | 150,000           | 150,000          |
| 001.390.0000 Use of Fund Balance                    |  | 500,000           |  | 300,000              |                   |                  |
| <b>Total Revenues:</b>                              |  | <b>11,020,949</b> |  | <b>11,438,319</b>    | <b>10,317,937</b> | <b>9,490,487</b> |
|                                                     |  |                   |  |                      |                   |                  |
| <b>General Government</b>                           |  |                   |  |                      |                   |                  |
| 001.510.3101 Legal Services                         |  | 15,000            |  | 15,000               | 5,000             | 5,000            |
| 001.510.3107 Town Attorney                          |  | 120,000           |  | 120,000              | 120,000           | 120,000          |
| 001.510.3201 Accounting                             |  | 60,000            |  | 40,000               | 25,000            | 25,000           |
| 001.510.3202 Auditing Services                      |  | 35,000            |  | 36,000               | 38,000            | 40,000           |
| 001.510.3203 Grant Writing Services                 |  | 30,000            |  | 20,000               | -                 | -                |
| 001.510.3205 Intergovernmental Services             |  | 12,000            |  | 12,000               | -                 | -                |

## Draft General Fund Budget

| Account                                       |  | Budget 25/26     |  | 10% Reduction Budget | \$150k Exemption | \$250k Exemption |
|-----------------------------------------------|--|------------------|--|----------------------|------------------|------------------|
|                                               |  |                  |  | FY 26/27             | FY 27/28         | FY 28/29         |
| 001.510.3417 Pedestrian Safety Initiative     |  | 6,500            |  | 6,500                | -                | -                |
| 001.510.4801 Legal Advertising and Recording  |  | 3,000            |  | 2,500                | 1,800            | 3,000            |
| 001.510.4906 Election Costs                   |  | 9,000            |  | -                    | -                | 9,000            |
| 001.510.4999 Other                            |  | 400              |  | 150                  | 150              | 150              |
| 001.510.5401 Memberships                      |  | 3,000            |  | -                    | -                | -                |
| 001.510.7000 Land Purchase                    |  | -                |  | 100,000              | -                | -                |
| 001.510.7100 Debt Service - Town Center       |  | 115,750          |  | 120,000              | 120,000          | 125,000          |
| 001.510.7101 Debt Service Town Center Fees    |  |                  |  | -                    | -                | -                |
| 001.510.7103 Town Contingency                 |  | 302,590          |  | -                    | -                | -                |
| 001.510.7104 OACS Debt Service                |  | 520,000          |  | 540,000              | 555,000          | -                |
| 001.510.7105 OACS Contingency                 |  |                  |  | -                    | -                | -                |
| 001.510.7106 OACS Bond Refinancing            |  |                  |  | -                    | -                | -                |
| 001.510.7107 OACS Debt Service Interest       |  | 50,000           |  | 50,000               | 10,000           | -                |
| 001.510.7108 OACS HVAC Debt Service           |  | 151,000          |  | 165,000              | 410,983          | 670,115          |
| 001.510.7109 OACS HVAC Debt Service Interest  |  | 88,000           |  | 85,000               | 85,000           | 70,000           |
| 001.510.7200 FMLC Bond Pmt Interest           |  | 41,000           |  | 35,000               | 30,000           | 25,000           |
| 001.510.7300 Other Debt Service Costs         |  | 1,200            |  | 1,500                | 1,500            | 1,500            |
| 001.510.8301 Community Affairs and Grants     |  |                  |  | -                    |                  |                  |
| 001.510.9000.0 CDBG                           |  | -                |  | -                    |                  |                  |
| <b>Total:</b>                                 |  | <b>1,563,440</b> |  | <b>1,348,650</b>     | <b>1,402,433</b> | <b>1,093,765</b> |
|                                               |  |                  |  |                      |                  |                  |
| <b>Legislative</b>                            |  |                  |  |                      |                  |                  |
| 001.511.1100 Commission Compensation          |  | 3,000            |  | 3,000                | 3,000            | 3,000            |
| 001.511.5400 Travel and Per Diem              |  | 5,000            |  | 5,000                | -                | -                |
| 001.511.5401 Memberships                      |  | 5,000            |  | 5,000                | 4,200            | 4,410            |
| 001.511.5407 Legislative Events               |  | 1,000            |  | 1,000                | -                |                  |
| 001.511.5501 Meetings and Workshops           |  | 3,000            |  | 3,000                | -                | -                |
| <b>Total:</b>                                 |  | <b>17,000</b>    |  | <b>17,000</b>        | <b>7,200</b>     | <b>7,410</b>     |
|                                               |  |                  |  |                      |                  |                  |
| <b>Town Clerk</b>                             |  |                  |  |                      |                  |                  |
| 001.512.1200 Compensation (TC)                |  | 77,250           |  | 79,568               | 79,568           | 79,568           |
| 001.512.2100 Payroll Taxes - FICA             |  | 5,910            |  | 6,087                | 5,910            | 5,910            |
| 001.512.2200 Retirement                       |  | 3,863            |  | 3,978                | 3,863            | 3,863            |
| 001.512.2301 Group Health Insurance           |  | 13,000           |  | 14,000               | 14,000           | 14,000           |
| 001.512.4102 Cell Phone                       |  | 650              |  | 585                  | -                | -                |
| 001.512.4202 Postage                          |  | 1,500            |  | 900                  | 700              | 600              |
| 001.512.4609 Office Equipment and Maintenance |  |                  |  |                      |                  |                  |
| 001.512.4802 Ordinance Codification           |  | 5,000            |  | 4,500                | 4,500            | 4,500            |
| 001.512.5101 Office Supplies                  |  | 750              |  | 675                  | 400              | 350              |
| 001.512.5202 Computer Software                |  | 1,200            |  | 900                  | 945              | 992              |
| 001.512.5401 Memberships                      |  | 600              |  | 387                  | 406              | 427              |
| 001.512.5501 Meetings and Workshops           |  | 750              |  | 585                  | -                | -                |
| 001.512.5540 Travel and Per Diem              |  | -                |  | -                    | -                | -                |
| <b>Total:</b>                                 |  | <b>110,472</b>   |  | <b>112,165</b>       | <b>110,292</b>   | <b>110,210</b>   |
|                                               |  |                  |  |                      |                  |                  |
| <b>Finance/Administration</b>                 |  |                  |  |                      |                  |                  |
| 001.513.1200 Compensation (ADMIN)             |  | 448,113          |  | 552,236              | 552,236          | 552,236          |
| 001.513.1300 Other Compensation               |  |                  |  | -                    | -                | -                |
| 001.513.2100 Payroll Taxes - FICA             |  | 38,051           |  | 41,770               | 42,246           | 42,246           |
| 001.513.2200 Retirement                       |  | 26,256           |  | 41,934               | 41,934           | 41,934           |
| 001.513.2301 Group Health Insurance           |  | 78,000           |  | 98,000               | 98,000           | 98,000           |
| 001.513.2401 Workers' Compensation            |  | 2,000            |  | 2,300                | 2,550            | 2,800            |
| 001.513.3105 Hiring Expense and Testing       |  |                  |  | 500                  | 500              | 500              |
| 001.513.3110 Computer Services                |  | 105,000          |  | 113,000              | 100,000          | 102,000          |
| 001.513.3113 Consulting Services              |  | 12,000           |  | 115,000              | -                | -                |
| 001.513.3202 Auditing Services                |  | 5,000            |  | -                    | -                | -                |

## Draft General Fund Budget

| Account                                                 |  | Budget 25/26     |  | 10% Reduction Budget | \$150k Exemption | \$250k Exemption |
|---------------------------------------------------------|--|------------------|--|----------------------|------------------|------------------|
|                                                         |  |                  |  | FY 26/27             | FY 27/28         | FY 28/29         |
| 001.513.3203 Payroll Fees                               |  | 25,000           |  | 25,000               | 25,000           | 25,000           |
| 001.513.3299 Other                                      |  | 2,000            |  | 270                  | 150              | 100              |
| 001.513.4101 Telecommunications                         |  | 4,000            |  | 3,500                | 3,675            | 3,859            |
| 001.513.4102 Cell Phone                                 |  | 4,500            |  | 2,700                | 2,835            | 2,977            |
| 001.513.4103 Internet                                   |  | 6,000            |  | 8,000                | 8,400            | 8,820            |
| 001.513.4104 Security Camera Monitoring                 |  | 6,000            |  | 4,250                | 4,463            | 4,686            |
| 001.513.4202 Postage                                    |  | 2,500            |  | 2,000                | 2,100            | 2,205            |
| 001.513.4301 Electric                                   |  | 15,000           |  | 12,000               | 12,600           | 13,230           |
| 001.513.4302 Water                                      |  | 1,000            |  | 500                  | 525              | 551              |
| 001.513.4403 Office Equipment Lease                     |  | 18,000           |  | 15,000               | 15,000           | 15,000           |
| 001.513.4501 General Liability Insurance                |  | 63,000           |  | 58,000               | 63,800           | 70,000           |
| 001.513.4603 Vehicles and Equipment Repair              |  | 3,000            |  | 4,050                | 4,253            | 4,465            |
| 001.513.4609 Office Equipment and Maintenance           |  | 4,000            |  | 1,800                | 1,890            | 1,985            |
| 001.513.4901 Employee Recognition                       |  | 5,650            |  | 4,700                | -                | -                |
| 001.513.5101 Office Supplies                            |  | 12,000           |  | 9,000                | 5,500            | 4,000            |
| 001.513.5202 Computer Software                          |  | 85,000           |  | 85,000               | 89,250           | 93,713           |
| 001.513.5203 Fuel                                       |  | 2,000            |  | 2,250                | 2,363            | 2,481            |
| 001.513.5205 Uniforms                                   |  | 700              |  | 400                  |                  | -                |
| 001.513.5212 FFE (Furniture, Fixtures, Equipment)       |  | 3,000            |  | 3,000                |                  | -                |
| 001.513.5213 Website                                    |  | 5,000            |  | 5,250                | 5,513            | 5,788            |
| 001.513.5401 Memberships                                |  | 3,500            |  |                      | -                | -                |
| 001.513.5402 Subscriptions                              |  |                  |  | 129                  | 135              | 142              |
| 001.513.5498 Town Naming Commemorative                  |  | 500              |  | 500                  | -                | -                |
| 001.513.5501 Meetings and Workshops                     |  | 2,500            |  | 2,500                | -                | -                |
| 001.513.5540 Travel and Per Diem                        |  | 2,500            |  |                      | -                | -                |
| 001.513.5545 Marketing and Branding                     |  | 10,000           |  |                      | -                | -                |
| 001.513.6340 Vehicles & Equipment                       |  | 2,500            |  | -                    | -                | -                |
| 001.513.6700 Computers and Servers                      |  | 5,000            |  | 4,500                | -                | -                |
| <b>Total:</b>                                           |  | <b>1,008,270</b> |  | <b>1,219,039</b>     | <b>1,084,917</b> | <b>1,098,717</b> |
|                                                         |  |                  |  |                      |                  |                  |
| <b>Planning</b>                                         |  |                  |  |                      |                  |                  |
| 001.515.3112 Contract Consultant                        |  | 150,000          |  | 175,000              | 200,000          | 225,000          |
| 001.515.3113 Consulting Services                        |  | 40,000           |  | 165,000              | 175,000          | 185,000          |
| 001.515.3114 Consulting Services - Permit P&Z Pass Thru |  | 100,000          |  | 125,000              | 150,000          | 175,000          |
| 001.515.3123 Consulting Services- New Development       |  | 150,000          |  | 175,000              | 200,000          | 225,000          |
| 001.515.4202 Postage                                    |  | 200              |  | 50                   | 50               | 50               |
| 001.515.4625 Building Official                          |  | 375,000          |  | 375,000              | 400,000          | 425,000          |
| 001.515.4801 Legal Advertising & Recording              |  | 1,000            |  | 450                  | 450              | 450              |
| 001.515.5202 Computer Software                          |  | -                |  | 3,000                | 3,000            | 3,000            |
| <b>Total:</b>                                           |  | <b>816,200</b>   |  | <b>1,018,500</b>     | <b>1,128,500</b> | <b>1,238,500</b> |
|                                                         |  |                  |  |                      |                  |                  |
| <b>Human Resources</b>                                  |  |                  |  |                      |                  |                  |
| 001.518.1200 Compensation (HR)                          |  | 65,000           |  | 70,000               | 70,000           | 70,000           |
| 001.518.2100 Payroll Taxes - FICA                       |  | 4,900            |  | 5,355                | 5,355            | 5,355            |
| 001.518.2200 Retirement                                 |  | 3,100            |  | 3,500                | 3,500            | 3,500            |
| 001.518.2301 Group Health Insurance                     |  | 13,000           |  | 14,000               | 14,000           | 14,000           |
| 001.518.2306 FMLA Administration                        |  | 2,000            |  | 2,100                | 2,205            | 2,315            |
| 001-518-2307 POP/ERISA Administration                   |  | 350              |  | 385                  | 404              | 424              |
| 001-518-2308 COBRA Administration                       |  | 350              |  | 392                  | 412              | 432              |
| 001.518.3101 Legal                                      |  | 6,000            |  | 6,500                | 6,825            | 7,166            |
| 001.518.3105 Hiring Expense and Testing                 |  | 3,000            |  | 23,560               | 24,738           | 25,975           |
| 001.518.4102 Cell Phone                                 |  | 650              |  | 650                  | 683              | 717              |
| 001.518.4202 Postage                                    |  | 150              |  | 135                  | 142              | 149              |
| 001.518.4901 Employee Recognition                       |  | 800              |  | 720                  |                  |                  |
| 001.518.5101 Office Supplies                            |  | 500              |  | 400                  | 420              | 441              |
| 001.518.5401 Memberships                                |  | 150              |  | 600                  | -                | -                |

## Draft General Fund Budget

| Account                                           | Budget 25/26   | 10% Reduction Budget | \$150k Exemption | \$250k Exemption |
|---------------------------------------------------|----------------|----------------------|------------------|------------------|
|                                                   |                | FY 26/27             | FY 27/28         | FY 28/29         |
| 001.518.5501 Meetings and Workshops               | 500            | -                    | -                | -                |
| 001.518.5540 Travel and Per Diem                  | 200            | -                    | -                | -                |
| 001.518.6700 Computers and Servers                | -              | -                    | -                | -                |
| <b>Total:</b>                                     | <b>100,650</b> | <b>128,297</b>       | <b>128,683</b>   | <b>130,475</b>   |
| <b>Public Works</b>                               |                |                      |                  |                  |
| 001.519.1200 Compensation (PW)                    | 521,751        | 415,323              | 406,723          | 406,723          |
| 001.519.2100 Payroll Taxes - FICA                 |                | 32,670               | 31,114           | 31,114           |
| 001.519.2200 Retirement                           |                | 21,353               | 20,336           | 20,336           |
| 001.519.2399 Other                                | 1,283          | -                    | -                | -                |
| 001.519.2301 Group Health Insurance               |                | 98,000               | 98,000           | 98,000           |
| 001.519.3103 Surveying Services                   | 8,000          | 2,700                | 2,835            | 2,977            |
| 001.519.3105 Hiring Expense and Testing           |                | 1,000                | 1,050            | 1,103            |
| 001.519.3106 Arborist                             |                |                      | -                | -                |
| 001.519.3109 Engineering Services                 | 10,000         | 3,000                | -                | -                |
| 001.519.4101 Telecommunications                   | 2,000          | 1,650                | 1,733            | 1,819            |
| 001.519.4102 Cell Phone                           | 6,000          | 4,500                | 4,725            | 4,961            |
| 001.519.4103 Internet                             | 4,500          | 6,100                | 6,405            | 6,725            |
| 001.519.4202 Postage                              | 300            | 180                  | 189              | 198              |
| 001.519.4301 Electric                             | 5,500          | 4,950                | 5,198            | 5,457            |
| 001.519.430 Water                                 | 500            | 5,400                | 5,670            | 5,954            |
| 001.519.4401 Auto Lease                           | 10,000         | 10,000               | 8,200            | -                |
| 001.519.4403 Office Equipment Lease               | 4,000          | 4,000                | 4,000            | 4,000            |
| 001.519.4405 Equipment Rental                     | 4,500          | 4,050                | -                | -                |
| 001.519.4501 General Liability Insurance          | 18,000         | 25,000               | 27,500           | 31,000           |
| 001.519.4601 Drainage Stormwater Maintenance      | 30,000         | 75,000               | 75,000           | 75,000           |
| 001.519.4602 Hydrant Maintenance                  |                |                      |                  |                  |
| 001.519.4603 Vehicles Repair                      | 10,000         | 10,000               | 10,500           | 11,025           |
| 001.519.4604 Laboratories                         | 250            | 250                  | 263              | 276              |
| 001.519.4606 Equipment Repair                     | 15,000         | 15,000               | 15,750           | 16,538           |
| 001.519.4608 Building Maintenance                 | 60,000         | 72,000               | 75,600           | 79,380           |
| 001.519.4609 Office Equipment and Maintenance     | 2,500          | 1,800                | 1,890            | 1,985            |
| 001.519.4611 Septic Repair and Maintenance        | 3,000          | 40,000               | 3,150            | 3,308            |
| 001.519.4612 Landscaping - Mowing                 | 100,000        | 75,000               | 78,750           | 82,688           |
| 001.519.4613 Parks and Grounds                    | 20,000         | 13,500               | 14,175           | 14,884           |
| 001.519.4614 Pest Control                         | 13,000         | 9,000                | 9,450            | 9,923            |
| 001.519.4615 Tree Service                         | 35,000         | 35,000               | 36,750           | 38,588           |
| 001.519.4702 Brochures                            | 250            | -                    | -                | -                |
| 001.519.4901 Employee Recognition                 | 1,000          | 900                  | 945              | 992              |
| 001.519.4904 Disposal Fees                        | 30,000         | 27,000               | 28,350           | 29,768           |
| 001.519.4908 Equipment                            | 2,000          | 1,800                | 1,890            | 1,985            |
| 001.519.4999 Other                                |                |                      | -                | -                |
| 001.519.5101 Office Supplies                      | 1,600          | 1,350                | 1,418            | 1,488            |
| 001.519.5203 Fuel                                 | 35,000         | 35,000               | 36,750           | 38,588           |
| 001.519.5205 Uniforms                             | 2,600          | 2,200                | 2,310            | 2,426            |
| 001.519.5207 Tools, Hardware and Supplies         | 10,000         | 9,000                | 9,450            | 9,923            |
| 001.519.5208 Janitorial Supplies                  | 7,000          | 5,400                | 5,670            | 5,954            |
| 001.519.5212 FFE (Furniture, Fixtures, Equipment) | 500            | 450                  | 473              | 496              |
| 001.519.5299 Other                                | 300            | 270                  | 284              | 298              |
| 001.519.5301 R-O-W Maintenance & Materials        | 60,000         | 54,000               | 56,700           | 59,535           |
| 001.519.5302 Paved Road Resurfacing               | 100,000        | 220,000              | -                | -                |
| 001.519.5304 Dirt Road Resurfacing Material       |                |                      |                  |                  |
| 001.519.5305 Historic Cemetery                    | 20,000         | 20,000               | 20,000           | 20,000           |
| 001.519.5306 Town Event Supplies                  | 500            |                      |                  |                  |
| 001.519.5501 Meetings and Workshops               | 500            |                      |                  |                  |

## Draft General Fund Budget

| Account                                       | Budget 25/26     | 10% Reduction Budget | \$150k Exemption | \$250k Exemption |
|-----------------------------------------------|------------------|----------------------|------------------|------------------|
|                                               |                  | FY 26/27             | FY 27/28         | FY 28/29         |
| 001-519-5502 Training                         | 1,000            |                      |                  |                  |
| 001.519.5540 Travel and Per Diem              | 300              |                      |                  |                  |
| 001.519.6040 Machinery & Equipment            | 1,500            | -                    | -                | -                |
| 001.519.6070 ROW Tree Project                 | 10,000           | -                    | -                | -                |
| 001.519.6340 Capital Machinery & Equipment    | 26,000           | -                    | -                | -                |
| <b>Total:</b>                                 | <b>1,195,134</b> | <b>1,363,796</b>     | <b>1,109,194</b> | <b>1,125,409</b> |
| <b>Oakland Police Department</b>              |                  |                      |                  |                  |
| 001.521.1200 Compensation (PD)                | 1,566,039        | 1,686,731            | 1,648,581        | 1,648,581        |
| 001.521.2100 Payroll Taxes - FICA             | 107,108          | 122,250              | 116,429          | 116,429          |
| 001.521.2200 Retirement                       | 213,631          | 266,282              | 228,964          | 228,964          |
| 001.521.2301 Group Health Insurance           | 247,000          | 266,000              | 266,000          | 266,000          |
| 001.521.2401 Workers' Compensation            | 29,000           | 38,500               | 42,500           | 47,500           |
| 001.521.3101 Legal Services                   | 3,300            | 3,600                | 3,780            | 3,969            |
| 001.521.3105 Hiring Expense and Testing       | 3,630            | 3,267                | 3,430            | 3,602            |
| 001.521.3110 Computer Services                | 130,000          | 136,338              | 143,155          | 150,313          |
| 001.521.3402 Radio Dispatch                   | 53,826           | 56,518               | 59,344           | 62,311           |
| 001.521.3407 Transcribing Services            | 1,250            | 1,000                | 1,050            | 1,103            |
| 001.521.3408 Internet Database Services       | 1,100            | 1,300                | 1,365            | 1,433            |
| 001.521.4101 Telecommunications               | 6,000            | 6,000                | 6,300            | 6,615            |
| 001.521.4102 Cell Phone                       | 2,500            | 2,820                | 2,961            | 3,109            |
| 001.521.4103 Internet                         | 30,000           | 30,000               | 31,500           | 33,075           |
| 001.521.4202 Postage                          | 1,000            | 900                  | 945              | 992              |
| 001.521.4301 Electric                         | 25,000           | 25,000               | 26,250           | 27,563           |
| 001.521.4302 Water                            | 4,200            | 4,500                | 4,725            | 4,961            |
| 001.521.4401 Auto Lease                       | 68,000           | 50,000               | 25,000           | 25,000           |
| 001.521.4403 Office Equipment Lease           | 10,000           | 9,000                | 9,000            | 9,000            |
| 001.521.4501 General Liability Insurance      | 46,000           | 62,000               | 65,100           | 68,355           |
| 001.521.4504 High Risk Insurance              | 2,100            | 2,100                | -                | 2,200            |
| 001.521.4603 Vehicles and Equipment Repair    | 60,000           | 60,000               | 63,000           | 66,150           |
| 001.521.4609 Office Equipment and Maintenance | 4,000            | 3,600                | 3,780            | 3,969            |
| 001.521.4616 Radar/Speedometer                | 3,025            | 3,025                | 3,176            | 3,335            |
| 001.521.4701 Letterhead                       | 300              | 270                  | 284              | 298              |
| 001.521.4702 Brochures                        | 1,300            | 1,100                | 1,155            | 1,213            |
| 001.521.4901 Employee Recognition             | 4,500            | 4,000                | 4,200            | 4,410            |
| 001.521.4902 Community Relations              | 5,000            | 5,000                | 5,250            | 5,513            |
| 001.521.4903 School Safety Program            | 1,000            | 1,000                | 1,050            | 1,103            |
| 001.521.4905 Magistrate Costs                 | -                | 1,000                | 1,050            | 1,103            |
| 001.521.4904 Media / Public Relations         | 6,000            | 6,000                | 6,300            | 6,615            |
| 001.521.5101 Office Supplies                  | 7,000            | 7,000                | 7,350            | 7,718            |
| 001.521.5202 Computer Software                | 89,000           | 72,000               | 75,600           | 79,380           |
| 001.521.5203 Fuel                             | 75,000           | 80,000               | 84,000           | 88,200           |
| 001.521.5205 Uniforms                         | 20,000           | 18,000               | 18,900           | 19,845           |
| 001.521.5206 Evidence Supplies                | 7,000            | 6,300                | 6,615            | 6,946            |
| 001.521.5207 Tools, Hardware and Supplies     | 7,500            | 6,750                | 7,088            | 7,442            |
| 001.521.5208 Janitorial Supplies              | 200              | 200                  | 210              | 221              |
| 001.521.5210 Body Armor                       | 5,500            | 3,000                | 3,150            | 3,308            |
| 001.521.5211 Officer Equipment                | 45,000           | 50,000               | 52,500           | 55,125           |
| 001.521.5216 K-9 Operating Supplies           | 4,000            | 3,600                | 3,780            | 3,969            |
| 001.521.5217 Grant Expense                    | 11,000           | 11,000               | 11,550           | 12,128           |
| 001.521.5401 Memberships                      | 1,725            | 2,000                | 2,100            | 2,205            |
| 001.521.5501 Meetings and Workshops           | 11,000           | 10,000               |                  | -                |
| 001.521.5540 Travel and Per Diem              | 5,500            | -                    | -                | -                |
| 001.521.5599 Other                            | 1,000            | 1,000                |                  | -                |
| <b>Total:</b>                                 | <b>2,926,234</b> | <b>3,129,952</b>     | <b>3,048,467</b> | <b>3,091,266</b> |

## Draft General Fund Budget

| Account                                           | Budget 25/26   | 10% Reduction Budget<br>FY 26/27 | \$150k Exemption<br>FY 27/28 | \$250k Exemption<br>FY 28/29 |
|---------------------------------------------------|----------------|----------------------------------|------------------------------|------------------------------|
| <b>Arts and Heritage Center</b>                   |                |                                  |                              |                              |
| 001.539.4103 Internet                             | 1,600          | 2,760                            | 2,898                        | 3,043                        |
| 001.539.4104 Security Monitoring                  | 2,000          | 2,000                            | 2,100                        | 2,205                        |
| 001.539.4301 Electric                             | 6,500          | 5,000                            | 5,250                        | 5,513                        |
| 001.539.4302 Water                                | 2,100          | 1,800                            | 1,890                        | 1,985                        |
| 001.539.4403 Office Equipment Lease               | 4,000          | 4,000                            | 4,200                        | 4,410                        |
| 001.539.4614 Pest Control                         | 2,000          | 2,000                            | 2,100                        | 2,205                        |
| 001.539.5101 Office Supplies                      | 1,650          | 1,170                            | -                            | -                            |
| 001.539.5207 Tools, Hardware, and Supplies        | 350            | 315                              | -                            | -                            |
| 001.539.5212 FFE (Furniture, Fixtures, Equipment) | 2,200          | 1,575                            | -                            | -                            |
| 001.539.5407 Center Exhibits                      | 4,400          | 3,600                            | -                            | -                            |
| 001.539.5545 Marketing and Branding               | 2,442          | 4,050                            | -                            | -                            |
| <b>Total:</b>                                     | <b>29,242</b>  | <b>28,270</b>                    | <b>18,438</b>                | <b>19,360</b>                |
| <b>Special Events</b>                             |                |                                  |                              |                              |
| 001.540.5497 Events                               | 60,000         | 50,400                           | -                            | -                            |
| 001.540.5498 Events - Sponsorships                | 5,000          | 7,200                            | -                            | -                            |
| 001.540.5500 Holiday Décor                        | 45,000         | 32,000                           | -                            | -                            |
| <b>Total:</b>                                     | <b>110,000</b> | <b>89,600</b>                    | <b>-</b>                     | <b>-</b>                     |
| <b>Oakland Nature Preserve</b>                    |                |                                  |                              |                              |
| 001.579.1200 Compensation                         | 196,092        | 201,948                          | 201,948                      | 201,948                      |
| 001.579.2100 Payroll Taxes - FICA                 | 15,001         | 15,449                           | 15,449                       | 15,449                       |
| 001.579.2200 Retirement                           | 5,255          | 5,410                            | 5,410                        | 3,112                        |
| 001.579.2301 Group Health Insurance               | 26,000         | 28,000                           | 28,000                       | 14,000                       |
| 001.579.4102 Cell Phone                           | 500            | 450                              | 473                          | 496                          |
| 001.579.4301 Electric                             | 7,000          | 6,300                            | 6,615                        | -                            |
| 001.579.4302 Water                                | 2,500          | 2,250                            | 2,363                        | -                            |
| 001.579.4501 General Liability Insurance          | 8,000          | 2,800                            | 2,940                        | 3,087                        |
| 001.579.4503 Property Insurance                   | 2,000          | 1,800                            | 1,890                        | -                            |
| 001.579.4608 Building Maintenance                 | 2,000          | 1,500                            | -                            | -                            |
| 001.579.4612 Landscaping                          | 1,000          | 1,000                            | -                            | -                            |
| 001.579.4614 Pest Control                         | 1,500          | 1,800                            | 1,890                        | 1,985                        |
| 001.579.5208 ONP Janitorial Supplies              | 1,000          | 1,000                            | -                            | -                            |
| <b>Total:</b>                                     | <b>267,848</b> | <b>269,706</b>                   | <b>266,976</b>               | <b>240,076</b>               |
| <b>Municipal Services</b>                         |                |                                  |                              |                              |
| 001.522.3406 Fire & Emergency Rescue Service      | 2,241,510      | 2,463,613                        | 2,250,000                    | 1,910,000                    |
| <b>Code Enforcement</b>                           |                |                                  |                              |                              |
| 001.524.4204 Postage                              | 100            | 100                              | 50                           | 50                           |
| 001.524.4622 Magistrate                           | 400            | 400                              | 400                          | 400                          |
| <b>Total</b>                                      | <b>500</b>     | <b>500</b>                       | <b>450</b>                   | <b>450</b>                   |
| <b>Traffic Lights</b>                             |                |                                  |                              |                              |
| 001.530.4610 Traffic Lights R&M                   | 20,000         | 20,000                           | 20,000                       | 20,000                       |
| 001.531.1430 Electric - Traffic Lights            | 20,000         | 20,000                           | 20,000                       | 20,000                       |
| <b>Facility Rentals</b>                           |                |                                  |                              |                              |
| 001.572.4302 Water                                | 6,000          | 8,700                            | 9,135                        | 9,592                        |
| 001.572.4608 Building Maintenance                 | 35,000         | 60,000                           | 40,000                       | 42,000                       |
| 001.572.4611 Septic System Maintenance            | 2,000          | 2,000                            | 2,100                        | 2,205                        |
| 001.572.4612 Landscaping                          | 30,000         | 26,820                           | 28,161                       | 29,569                       |
| 001.572.4617 Facility Rental Repairs              | 15,000         | 10,000                           | 10,500                       | 11,025                       |
| 001.572.4618 Facility Rental Expenses             | 15,000         | 5,000                            | -                            | -                            |

## Draft General Fund Budget

| Account                                     |  | Budget 25/26   |  | 10% Reduction Budget<br>FY 26/27 | \$150k Exemption<br>FY 27/28 | \$250k Exemption<br>FY 28/29 |
|---------------------------------------------|--|----------------|--|----------------------------------|------------------------------|------------------------------|
| 001.572.5103 Facilities Janitorial Supplies |  | 2,000          |  | 2,000                            | 2,100                        | 2,205                        |
| <b>Total:</b>                               |  | <b>105,000</b> |  | <b>114,520</b>                   | <b>91,996</b>                | <b>96,596</b>                |
|                                             |  |                |  |                                  |                              |                              |
| <b>Total Expenses:</b>                      |  | 10,531,501     |  | 11,343,608                       | 10,687,545                   | 10,202,233                   |
| Revenue less Expenses                       |  |                |  | 94,710                           | (369,608)                    | (711,746)                    |

**Draft Utility Fund FY 26/27 Budget**

| Proposed Revenue |                                     |                  |                    |
|------------------|-------------------------------------|------------------|--------------------|
| Account          | Line Item                           | FY 25/26 Budget  | Draft Budget 26/27 |
| 400.334.0332     | State Grant LPA0118 Sewer           |                  | 1,500,000          |
| 400.334.0333     | State Grant LPA0595 Alternative Wtr | 2,000,000        | 2,000,000          |
| 400.335.0334     | State Grant WG120 Sewer             |                  |                    |
| 400.335.0335     | State Grant WS100 FL DEP            | 2,000,000        | 2,000,000          |
| 400.335.0336     | State Grant LPA Sewer               |                  | 2,000,000          |
| 400.341.9004     | Lien Search Fees                    | 12,000           | 18,000             |
| 400.343.0002     | Connection Fees                     | 120,000          | 60,000             |
| 400.343.0003     | Water Violation                     | 25,000           | 20,000             |
| 400.343.0005     | Water Damage Reimbursement          | 1,500            | -                  |
| 400.343.0031     | Water Revenue                       | 1,695,000        | 1,800,000          |
| 400.343.0040     | Wastewater Revenue                  | 605,000          | 675,000            |
| 400.343.0045     | Wastewater Tap Fee                  | 5,000            | 2,000              |
| 400.343.0050     | WG Wastewater Revenue               | 60,000           | 60,000             |
| 400.343.0060     | WG Reclaimed Water Revenue          | 80,000           | 95,000             |
| 400.343.0070     | Montverde Wastewater Revenue        | 10,000           | 16,000             |
| 400.343.4001     | Refuse Collection                   | 600,000          | 650,000            |
| 400.343.4002     | Recycle Bins                        | 50               | -                  |
| 400.361.1001     | Interest Income                     | 20,000           | 18,000             |
| 400.384.0002     | SRF Proceeds Alternative Water      | 319,000          | -                  |
|                  | <b>Total Revenue</b>                | <b>7,552,550</b> | <b>10,914,000</b>  |

(\$7,500,000 is Grants and Loan / \$3,414,000 Operating)

| Proposed Expenditure |                                          |                  |                    |
|----------------------|------------------------------------------|------------------|--------------------|
| Account              | Line Item                                | FY 25/26 Budget  | Draft Budget 26/27 |
|                      | <b>Water</b>                             |                  |                    |
| 400-533-1200         | Compensation (Water)                     | 379,000          | 359,872            |
| 400-533-2100         | Payroll Taxes - Fica                     | 30,000           | 27,530             |
| 400-533-2200         | Retirement                               | 17,000           | 16,107             |
| 400-533-2301         | Group Health Insurance                   | 78,000           | 84,000             |
| 400-533-2401         | Workers' Compensation                    | 7,800            | 12,000             |
| 400-533-3101         | Legal Services                           | -                | 10,000             |
| 400-533-3103         | Surveying Services                       | 3,000            | 3,000              |
| 400-533-3105         | Hiring Expense And Testing               | -                | 450                |
| 400-533-3109         | Engineering Services                     | 2,500            | 35,000             |
| 400-533-3202         | Auditing Services                        | 40,000           | 32,000             |
| 400-533-3401         | Water Locating                           | 18,000           | 10,800             |
| 400-533-3411         | Water Rate Study                         | 12,000           | 30,000             |
| 400-533-3413         | Consumptive Use Permit                   | 50,000           | 25,000             |
| 400-533-3414         | Water System Expansion                   | 13,000           | -                  |
| 400-533-4101         | Telecommunications                       | 7,500            | 5,850              |
| 400-533-4201         | Billing Statements Postage               | 6,000            | 6,500              |
| 400-533-4202         | Postage                                  | 3,000            | 3,000              |
| 400-533-4301         | Electric                                 | 100,000          | 125,000            |
| 400-533-4302         | Water                                    | 3,000            | 4,000              |
| 400-533-4403         | Office Equipment Lease                   | 1,000            | 500                |
| 400-533-4501         | General Liability Insurance              | 12,000           | 17,000             |
| 400-533-4602         | Hydrant Maintenance                      | 15,000           | 7,200              |
| 400-533-4603         | Vehicle Repair                           | 6,000            | 6,000              |
| 400-533-4604         | Laboratories                             | 6,000            | 7,000              |
| 400-533-4605         | Water Tank Maintenance                   | 50,000           | 45,000             |
| 400-533-4606         | Equipment Repair                         | 10,000           | 9,000              |
| 400-533-4607         | System Operations                        | 85,000           | 70,000             |
| 400-533-4608         | Backflow Operations                      | 13,000           | 15,000             |
| 400-533-4615         | Water Plant Operations                   |                  | 42,000             |
| 400-533-4699         | Other                                    | 100              | 25                 |
| 400-533-4801         | Legal Advertising And Recording          | 600              | 450                |
| 400-533-5101         | Office Supplies                          | 4,000            | 3,600              |
| 400-533-5202         | Computer Software                        | 60,000           | 138,000            |
| 400-533-5204         | Chemicals                                | 75,000           | 63,000             |
| 400-533-5205         | Uniforms                                 | 2,500            | 1,100              |
| 400-533-5207         | Tools, Hardware And Supplies             | 12,000           | 9,000              |
| 400-533-5215         | Metering Equipment                       | 50,000           | 27,000             |
| 400-533-5217         | Water Meters - Kamstrup                  | 300,000          | 180,000            |
| 400-533-5401         | Memberships                              | 3,000            | 2,000              |
| 400-533-5402         | Subscriptions                            | 576              | -                  |
| 400-533-5500         | Contingency                              | 159,950          | -                  |
| 400-533-5501         | Meetings And Workshops                   | 500              | -                  |
| 400-533-5503         | Education Training                       | 2,000            | 750                |
| 400-533-6430         | Infrastructure                           | 50,000           | -                  |
| 400-533-6440         | Machinery And Equipment                  | 25,000           | -                  |
| 400-533-6860         | Alternative Water Project (Construction) | 4,000,000        | 4,000,000          |
| 400-533-7100         | Debt Service Usda                        | 14,000           | 14,000             |
| 400-533-7101         | Debt Service Water Tank Srf              | 96,000           | 96,000             |
| 400-533-7110         | Debt Service - Backhoe                   | 20,000           | -                  |
| 400-533-7300         | Other Debt Service Costs (SRF Loan)      | 319,000          | 319,000            |
|                      | <b>Total Water Expenses</b>              | <b>6,162,026</b> | <b>5,862,734</b>   |

| Proposed Expenditure |                                   |                 |                    |
|----------------------|-----------------------------------|-----------------|--------------------|
| Account              | Line Item                         | FY 25/26 Budget | Draft Budget 26/27 |
| <b>SOLID WASTE</b>   |                                   |                 |                    |
| 400.534.4904         | Refuse Collection                 | 600,000         | 650,000            |
|                      | <b>Total Solid Waste Expenses</b> | <b>600,000</b>  | <b>650,000</b>     |

| <b>WASTEWATER</b> |                                  |                |                  |
|-------------------|----------------------------------|----------------|------------------|
| 400-535-3103      | Surveying Services               | 2,500          | 2,025            |
| 400-535-3109      | Engineering Services             | 25,000         | 22,500           |
| 400-535-3111      | Legislative Services             | 102,000        | 36,000           |
| 400-535-4101      | Telecommunications               | 3,600          | 3,240            |
| 400-535-4301      | Electric                         | 30,000         | 17,000           |
| 400-535-4305      | Clermont Wastewater Fees         | 350,000        | 400,000          |
| 400-535-4315      | Wg Wastewater Fees               | 150,000        | 160,000          |
| 400-535-4320      | Montverde Wastewater Fees        | 15,000         | 16,000           |
| 400-535-4603      | Vehicle Repair                   | 2,500          | -                |
| 400-535-4604      | Laboratories                     | 1,000          | -                |
| 400-535-4606      | Equipment Repair                 | 5,000          | 9,000            |
| 400-535-4607      | System Operations                | 30,000         | 40,000           |
| 400-535-4626      | Lift Station Maintenance         | 45,000         | 50,000           |
| 400-535-5204      | Chemicals                        | 4,000          | 1,800            |
| 400-535-5207      | Tools, Hardware And Supplies     | 3,000          | 1,350            |
| 400-535-6800      | Town Septic To Sewer             | -              | 3,500,000        |
|                   | <b>Total Wastewater Expenses</b> | <b>768,600</b> | <b>4,258,915</b> |

|                               |            |
|-------------------------------|------------|
| <b>Town Contingency</b>       | 142,351    |
| <b>Total Revenue</b>          | 10,914,000 |
| <b>Total Utility Expenses</b> | 10,771,649 |

# Town of Oakland

## Impact Fee Fund 26/27 Proposed Budget

|                                                                   | Estimated Totals | Proposed Budget 26/27 |
|-------------------------------------------------------------------|------------------|-----------------------|
| <b>Water System</b>                                               | 1,355,307        |                       |
| Alternative Water - Additional Services/ Costs                    |                  | 450,000               |
| New Plant Operator Equipment**                                    |                  | 50,000                |
| Additional Water Plant & Pump Design                              |                  | 450,000               |
| Northwest Loop Replacement Design - Hull Island to Killarney Area |                  | 150,000               |
| Reserves for Future Projects                                      |                  | 255,307               |
| <b>Wastewater System</b>                                          | 132,217          |                       |
| Triplex Lift Station 1 Expansion Phase 2 - Construction           |                  | 60,000                |
| Reserves for Future Projects                                      |                  | 72,217                |
| <b>Parks and Recreation</b>                                       | 623,701          |                       |
| Oakland Nature Preserve - Pavilion                                |                  | 60,000                |
| Sadler Park Phase 2 : Landscaping, Trail, Golf Cart Access        |                  | 180,000               |
| Speer Park Improvements - Restroom Design                         |                  | 50,000                |
| Reserves for Future Projects                                      |                  | 333,701               |
| <b>Law Enforcement</b>                                            | 109,310          |                       |
| New Officer Patrol Laptops & Equipment                            |                  | 10,000                |
| Reserves for Future Projects                                      |                  | 99,310                |
| <b>Transportation</b>                                             | 1,669,857        |                       |
| Tubb Street Streetscape                                           |                  | 300,000               |
| Dirt Road Improvements                                            |                  | 150,000               |
| Intersection Improvements - Winters Landing & Macchi              |                  | 300,000               |
| East Oakland Ave Sidewalk Improvements                            |                  | 125,000               |
| Transportation Study & Design                                     |                  | 25,000                |
| Reserves for Future Projects                                      |                  | 769,857               |
| <b>Administrative Facilities</b>                                  | 200,122          |                       |
| Reserves for Future Projects                                      |                  | 200,122               |
| <b>Fire Protection</b>                                            | 113,840          |                       |
| Hydrant Upgrades                                                  |                  | 75,000                |
| Reserves for Future Projects                                      |                  | 38,840                |
| <b>Totals</b>                                                     | <b>4,204,354</b> | <b>4,204,354</b>      |

| 5 Year Capital Improvements Plan                        |                          |              |            |              |              |            |              |
|---------------------------------------------------------|--------------------------|--------------|------------|--------------|--------------|------------|--------------|
| Capital Project                                         | Fund Source              | FY 26/27     | FY 27/28   | FY 28/29     | FY 29/30     | FY 30/31   | 5 Year Total |
| Administration                                          |                          |              |            |              |              |            |              |
| Space Needs Study                                       | Impact                   | \$ -         | \$ -       | \$ 70,000    | \$ -         | \$ -       | \$ 70,000    |
| New Town Hall Facility - Design                         | General                  | \$ -         | \$ -       | \$ 50,000    | \$ -         | \$ -       | \$ 50,000    |
| New Town Hall Facility - Office Space                   | General/Impact           | \$ -         | \$ -       | \$ -         | \$ 4,000,000 | \$ -       | \$ 4,000,000 |
|                                                         |                          | \$ -         | \$ -       | \$ 120,000   | \$ 4,000,000 | \$ -       | \$ 4,120,000 |
| Information Technology                                  |                          |              |            |              |              |            |              |
| Computer Equipment/Laptops                              | General                  | \$ 4,500     | \$ 4,500   | \$ 4,500     | \$ 4,500     | \$ 4,500   | \$ 22,500    |
|                                                         | Subtotal:                | \$ 4,500     | \$ 4,500   | \$ 4,500     | \$ 4,500     | \$ 4,500   | \$ 22,500    |
| Planning                                                |                          |              |            |              |              |            |              |
| Comprehensive Plan Update                               | General                  | \$ 130,000   | \$ -       | \$ -         | \$ -         | \$ -       | \$ 130,000   |
|                                                         | Subtotal:                | \$ 130,000   | \$ -       | \$ -         | \$ -         | \$ -       | \$ 130,000   |
| Communication & Community Relations                     |                          |              |            |              |              |            |              |
| Banquet Chairs - Meeting Hall (OTY 110)                 | General                  | \$ -         | \$ -       | \$ -         | \$ -         | \$ 12,000  | \$ 12,000    |
| Expansion of Town Meeting Hall                          | General                  | \$ -         | \$ -       | \$ -         | \$ 750,000   | \$ -       | \$ 750,000   |
| Outdoor Workout Equipment near Westly's Garden          | General                  | \$ -         | \$ 15,000  | \$ -         | \$ -         | \$ -       | \$ 15,000    |
|                                                         | Subtotal:                | \$ -         | \$ 15,000  | \$ -         | \$ 750,000   | \$ 12,000  | \$ 777,000   |
| Parks and Recreation                                    |                          |              |            |              |              |            |              |
| Restriping of Tennis Court for Multi-Purpose Use        | General                  | \$ -         | \$ 15,000  | \$ -         | \$ -         | \$ -       | \$ 15,000    |
| Oakland Nature Preserve Pavilion                        | Impact                   | \$ 60,000    | \$ 60,000  | \$ -         | \$ -         | \$ -       | \$ 120,000   |
| Sadler Park Improvements (Trail & Landscaping)          | Grants/Impact            | \$ 180,000   | \$ 250,000 | \$ -         | \$ -         | \$ -       | \$ 430,000   |
| Additional Trail near ONP and Lake Apopka               | Grants/Impact            | \$ 50,000    | \$ 250,000 | \$ 250,000   | \$ -         | \$ -       | \$ 550,000   |
| Speer Park Improvements - Restrooms                     | Grants/Impact            | \$ 50,000    | \$ 50,000  | \$ 50,000    | \$ -         | \$ -       | \$ 150,000   |
|                                                         | Subtotal:                | \$ 340,000   | \$ 625,000 | \$ 300,000   | \$ -         | \$ -       | \$ 1,265,000 |
| Transportation - Streets and Maintenance - Public Works |                          |              |            |              |              |            |              |
| Street Resurfacing Program                              | General                  | \$ 220,000   | \$ 100,000 | \$ 100,000   | \$ 100,000   | \$ 100,000 | \$ 620,000   |
| Dirt Road Improvements                                  | Impact                   | \$ 150,000   | \$ 100,000 | \$ 50,000    | \$ -         | \$ -       | \$ 300,000   |
| Tubb Street Streetscape                                 | Impact/Developer         | \$ 300,000   | \$ 300,000 | \$ 300,000   | \$ 300,000   | \$ 300,000 | \$ 1,500,000 |
| Intersection Improvements - Winters Landing & Macchi    | Impact                   | \$ 300,000   | \$ -       | \$ -         | \$ -         | \$ -       | \$ 300,000   |
| E. Oakland Avenue Sidewalk Improvements                 | Grants/Impact            | \$ 200,000   | \$ -       | \$ -         | \$ -         | \$ -       | \$ 200,000   |
| Transportation Study & Design                           | Impact                   | \$ 25,000    | \$ 25,000  | \$ 25,000    | \$ 25,000    | \$ 25,000  | \$ 125,000   |
| 2002 John Deere Tractor Replacement                     | General                  | \$ -         | \$ 50,000  | \$ 50,000    | \$ -         | \$ -       | \$ 100,000   |
| Public Works Truck Leases (10 yr Replacement)           | General                  | \$ -         | \$ 50,000  | \$ 50,000    | \$ 50,000    | \$ 50,000  | \$ 200,000   |
| Platform Lift                                           | General                  | \$ -         | \$ 50,000  | \$ 50,000    | \$ -         | \$ -       | \$ 100,000   |
| A/C Upgrades and Repairs                                | General                  | \$ -         | \$ 10,000  | \$ 10,000    | \$ 10,000    | \$ 10,000  | \$ 40,000    |
| New Public Works Facility                               | General/Utilities/Impact | \$ -         | \$ -       | \$ 3,000,000 | \$ -         | \$ -       | \$ 3,000,000 |
|                                                         | Subtotal:                | \$ 1,195,000 | \$ 685,000 | \$ 3,635,000 | \$ 485,000   | \$ 485,000 | \$ 6,485,000 |

| 5 Year Capital Improvements Plan                                 |                           |              |              |              |              |              |              |
|------------------------------------------------------------------|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Capital Project                                                  | Fund Source               | FY 26/27     | FY 27/28     | FY 28/29     | FY 29/30     | FY 30/31     | 5 Year Total |
| Water - Public Works                                             |                           |              |              |              |              |              |              |
| New Plant Operator Equipment                                     | Impact Fees               | \$ 50,000    | \$ 50,000    | \$ -         | \$ -         | \$ -         | \$ 100,000   |
| Small Line Replacement Program - less than 4"                    | Utility                   | \$ -         | \$ 75,000    | \$ 75,000    | \$ 75,000    | \$ 75,000    | \$ 300,000   |
| Northwest Loop Replacement Design - Hull Island to Killarney Arc | Impact Fees               | \$ 150,000   | \$ -         | \$ -         | \$ -         | \$ -         | \$ 150,000   |
| Cost Share for Hwy 50 - Johns Landing Water Main                 | Developer/Impact Fees     | \$ -         | \$ 350,000   | \$ 350,000   | \$ -         | \$ -         | \$ 700,000   |
| Consumptive Use Permit                                           | Utility                   | \$ 25,000    | \$ -         | \$ -         | \$ -         | \$ -         | \$ 25,000    |
| Water Master Plan Update                                         | Utility                   | \$ -         | \$ -         | \$ 50,000    | \$ -         | \$ -         | \$ 50,000    |
| 10 Year Water Supply Facilities Plan                             | Utility                   | \$ 35,000    | \$ -         | \$ -         | \$ -         | \$ -         | \$ 35,000    |
| Additional Water Plant & Pump Design                             | Impact Fees               | \$ 450,000   | \$ -         | \$ -         | \$ -         | \$ -         | \$ 450,000   |
| Upgrade Water Plant Capacity - Increase Reserve                  | Developer/Impact Fees     | \$ -         | \$ 5,000,000 | \$ -         | \$ -         | \$ -         | \$ 5,000,000 |
|                                                                  | Subtotal:                 | \$ 710,000   | \$ 5,475,000 | \$ 475,000   | \$ 75,000    | \$ 75,000    | \$ 6,810,000 |
| Alternative Water - Public Works                                 |                           |              |              |              |              |              |              |
| Alternate Water - Additional Services/Costs                      | Impact Fees               | \$ 450,000   | \$ -         | \$ -         | \$ -         | \$ -         | \$ 450,000   |
| Longleaf Connection                                              | Impact Fees               | \$ -         | \$ 900,000   | \$ -         | \$ -         | \$ -         | \$ 900,000   |
| Oakland Trails Connection                                        | Impact Fees               | \$ -         | \$ -         | \$ 900,000   | \$ -         | \$ -         | \$ 900,000   |
| Briley Farms Connection                                          | Developer                 | \$ 337,500   | \$ -         | \$ -         | \$ -         | \$ -         | \$ 337,500   |
|                                                                  | Subtotal:                 | \$ 787,500   | \$ 900,000   | \$ 900,000   | \$ -         | \$ -         | \$ 2,587,500 |
| Wastewater - Public Works                                        |                           |              |              |              |              |              |              |
| Sanitary Sewer Master Plan                                       | Impact Fees               | \$ -         | \$ -         | \$ 50,000    | \$ 50,000    | \$ 50,000    | \$ 50,000    |
| Wastewater Pumps/Utility Crane                                   | Utility                   | \$ -         | \$ -         | \$ 40,000    | \$ -         | \$ -         | \$ 40,000    |
| Lining of Manholes                                               | Utility                   | \$ 12,000    | \$ 12,000    | \$ 12,000    | \$ 12,000    | \$ 12,000    | \$ 60,000    |
| Septic to Sewer Design                                           | Grants                    | \$ 260,000   | \$ 150,000   | \$ -         | \$ -         | \$ -         | \$ 410,000   |
| Septic to Sewer Extension                                        | Grants                    | \$ 3,000,000 | \$ 1,300,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 7,300,000 |
| Triplex Lift Station 1 Expansion Phase 2 - Construction          | Impact Fees               | \$ 60,000    | \$ -         | \$ -         | \$ -         | \$ -         | \$ 60,000    |
|                                                                  | Subtotal:                 | \$ 3,332,000 | \$ 1,462,000 | \$ 1,102,000 | \$ 1,062,000 | \$ 1,062,000 | \$ 8,020,000 |
| Fire Protection                                                  |                           |              |              |              |              |              |              |
| Hydrant Upgrades                                                 | Impact Fees               | \$ 75,000    | \$ 50,000    | \$ 50,000    | \$ 50,000    | \$ 50,000    | \$ 275,000   |
|                                                                  | Subtotal:                 | \$ 75,000    | \$ 50,000    | \$ 50,000    | \$ 50,000    | \$ 50,000    | \$ 275,000   |
| Police Department                                                |                           |              |              |              |              |              |              |
| Police Vehicles                                                  | Grants/Impact Fee/General |              | \$ 30,000    | \$ 30,000    | \$ 30,000    | \$ 30,000    | \$ 120,000   |
| Police Department Expansion                                      | Impact Fee                | \$ -         | \$ -         | \$ 3,000,000 | \$ -         | \$ -         | \$ 3,000,000 |
| Building security upgrades for Accreditation                     | General                   | \$ -         | \$ -         | \$ 30,000    | \$ -         | \$ -         | \$ 30,000    |
| Software Upgrades - CJIS Compliance                              | General                   | \$ 10,000    | \$ 10,000    | \$ 5,000     | \$ 5,000     | \$ 5,000     | \$ 35,000    |
| Police Radios Replacement with Upgraded Technology               | Impact Fee                | \$ -         | \$ -         | \$ 30,000    | \$ -         | \$ -         | \$ 30,000    |
| New Officer Patrol Laptops & Equipment                           | Impact Fee                | \$ 10,000    | \$ 10,000    | \$ 10,000    | \$ 10,000    | \$ 10,000    | \$ 50,000    |
|                                                                  | Subtotal:                 | \$ 20,000    | \$ 50,000    | \$ 3,105,000 | \$ 45,000    | \$ 45,000    | \$ 3,265,000 |

| 5 Year Capital Improvements Plan |             |              |              |              |              |              |               |  |
|----------------------------------|-------------|--------------|--------------|--------------|--------------|--------------|---------------|--|
| Capital Project                  | Fund Source | FY 26/27     | FY 27/28     | FY 28/29     | FY 29/30     | FY 30/31     | 5 Year Total  |  |
| Oakland Charter School           |             |              |              |              |              |              |               |  |
| Repaint School                   | Operating   | \$ -         | \$ -         | \$ -         | \$ -         | \$ 15,000    | \$ 15,000     |  |
| Repaving Back Drive              | Operating   | \$ -         | \$ 20,000    | \$ -         | \$ -         | \$ -         | \$ 20,000     |  |
| Field Leveling                   | Operating   | \$ -         | \$ 10,000    | \$ 10,000    | \$ 10,000    | \$ 10,000    | \$ 40,000     |  |
| Recoat Roof                      | Operating   | \$ -         | \$ -         | \$ 50,000    | \$ -         | \$ -         | \$ 50,000     |  |
| Generator                        | Operating   | \$ -         | \$ 60,000    | \$ -         | \$ -         | \$ -         | \$ 60,000     |  |
| Update Classroom Bathrooms       | Operating   | \$ -         | \$ -         | \$ 25,000    | \$ -         | \$ -         | \$ 25,000     |  |
| Storage Garage                   | Operating   | \$ -         | \$ 35,000    | \$ -         | \$ -         | \$ -         | \$ 35,000     |  |
| Additional Common Bathroom       | Operating   | \$ -         | \$ -         | \$ -         | \$ 50,000    | \$ -         | \$ 50,000     |  |
| Kitchen Equipment                | Operating   | \$ 20,000    | \$ -         | \$ -         | \$ -         | \$ -         | \$ 20,000     |  |
| Replace Gutters                  | Operating   | \$ -         | \$ 35,000    | \$ -         | \$ -         | \$ -         | \$ 35,000     |  |
|                                  | Subtotal:   | \$ 20,000    | \$ 160,000   | \$ 85,000    | \$ 60,000    | \$ 25,000    | \$ 350,000    |  |
| TOTAL:                           |             | \$ 6,614,000 | \$ 9,426,500 | \$ 9,776,500 | \$ 6,531,500 | \$ 1,758,500 | \$ 34,107,000 |  |