

CITY OF LABELLE



AGENDA

City Commission Final Budget Special Meeting

Thursday, September 17, 2026, at 5:30 PM

LaBelle Commission Chambers
481 West Hickpochee Ave
LaBelle, FL 33975

CITY COMMISSION:

Vince Ross, Mayor
Kevin Holland, Commissioner
Jackie Ratica, Commissioner
Bobbie Spratt, Commissioner
Hugo Vargas, Commissioner

ADMINISTRATION:

Tijauna Warner, MPA, MMC, City Clerk
Derek Rooney, Esq., City Attorney
Mitchell Wills, Superintendent PW

Agenda

1. **Call to Order**
2. **Roll Call**
3. **Invocation and Pledge of Allegiance**
4. **New Business**
 - A. RESOLUTION 2026-35 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LABELLE, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CITY OF LABELLE FOR FISCAL YEAR 2026 – 2027 PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.
 - B. RESOLUTION 2026-36 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LABELLE, FLORIDA; HENDRY COUNTY, FLORIDA; ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2026-2027; AND PROVIDING FOR AN EFFECTIVE DATE.
5. **Adjournment**

Meeting Records Request

Any person requesting the appeal of a decision of the Planning Agency will require a verbatim record of the proceedings and for that purpose will need to ensure that such verbatim record is made. Pursuant to FS. 286.0105, the record must include the testimony and evidence upon which the appeal is to be based. The City of LaBelle does not prepare or provide such verbatim record.

Americans with Disabilities Act

In accordance with the provisions of the Americans with Disabilities Act (ADA), this document can be made available in an alternate format upon request. Special accommodations can be provided upon request with five (5) days advance notice of any meeting, by contacting Deputy City Clerk Tijauna Warner at LaBelle City Hall, 481 W. Hickpochee Avenue, LaBelle, Florida. Phone No. 863-675-2872. Hearing Assistance: If hearing impaired, contact Florida Relay at 800-955-8771 (TDD) or 800-955-8770 (Voice), for assistance. (Reference: Florida Statute 286.26)

RESOLUTION 2026 - 35

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LABELLE, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CITY OF LABELLE FOR FISCAL YEAR 2026 – 2027 PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Mayor of the City of LaBelle (“City”) has recommended an annual budget for the City for Fiscal Year 2026-2027 commencing October 1, 2026, and ending September 30, 2027, which budget relies upon a millage rate of 5.0000 mills; and

WHEREAS, the public hearings on the proposed budget and millage rate, as required by Section 200.065, Florida Statutes, were advertised to be held on September 10, 2026, and September 17, 2026; and

WHEREAS, the City Commission of the City of LaBelle (“City Commission”) held its final public hearing on September 17, 2026 and allowed for public comments on the budget; and

WHEREAS, the public and all interested parties had the opportunity to address their comments to the City Commission and the City Commission has considered the comments of the public regarding the proposed millage rate; and

WHEREAS, having considered the comments of the public regarding the millage rate, the City Commission of the City of LaBelle desires to adopt a millage rate for Fiscal Year 2026-2027.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LABELLE , FLORIDA, AS FOLLOWS:

Section 1. **Adoption of Representations.** The foregoing “Whereas” clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. **Final Millage Rate.** The fiscal year 2026-2027 final operating millage rate is hereby adopted at 5.0000 mills (\$5.0000 per \$1,000.00 of assessed property value) which is greater than the rollback rate of 4.7035 mills by 6.3038%, and the levy of an annual tax for said year is made.

Section 3. Need. The final millage rate is established to provide funding for the fiscal year 2026-2027 budget and the resulting increase in ad valorem tax revenues is necessary to fund various storm water improvements, transportation improvements, environmental protection projects, the expansion of public safety operations, community aesthetics projects and other capital projects.

Section 4. Effective Date. This Resolution shall take effect immediately upon its passage and adoption.

DONE AND RESOLVED at the Special Meeting of the City Commission of the City of LaBelle, Florida, on this 17th day of September 2026.

Vince Ross, Mayor

ATTEST:

Tijauna Warner, MPA, MMC, City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**

Derek Rooney, City Attorney

Moved by: _____

Seconded by: _____

VOTE:

Commissioner Holland	_____ (Yes)	_____ (No)
Commissioner Ratica	_____ (Yes)	_____ (No)
Commissioner Spratt	_____ (Yes)	_____ (No)
Commissioner Vargas	_____ (Yes)	_____ (No)
Mayor Ross	_____ (Yes)	_____ (No)

RESOLUTION 2026 - 36**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LABELLE, FLORIDA; HENDRY COUNTY, FLORIDA; ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2026-2027; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City Commission of the City of LaBelle ("City Commission") has proposed an annual budget for the City for Fiscal Year 2026-2027, which budget relies upon a millage rate of 5.0 mills; and

WHEREAS, the City held advertised public hearings on the tentative and final budgets, as required by Section 200.065, Florida Statutes, on September 10, 2026 and September 17, 2026; and

WHEREAS, the City Commission finds and determines that the sums set forth in the budget for the fiscal year 2026-2027, beginning October 1, 2026 and ending September 30, 2027, are necessary for it to properly function of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LABELLE, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true, and the same is hereby made a specific part of this Resolution.

Section 2. Adoption of Final Budget. The City Commission hereby adopts the final fund budget for the fiscal year 2026-2027, in the total sum of Seventy-Seven Million, Nine Hundred Thirty-One Thousand, Four Hundred Fifty-Nine Dollars (\$77,931,459.00) and as set forth in Exhibit "A" attached hereto and incorporated herein.

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

DONE AND RESOLVED at the Special Meeting of the City Commission of the City of LaBelle, Florida, on this 17th day of September 2026.

Vince Ross, Mayor

ATTEST:

Tijauna Warner, MPA, MMC, City Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Derek Rooney, City Attorney

Moved by: _____

Seconded by: _____

VOTE:

Commissioner Holland	_____ (Yes)	_____ (No)
Commissioner Ratica	_____ (Yes)	_____ (No)
Commissioner Spratt	_____ (Yes)	_____ (No)
Commissioner Vargas	_____ (Yes)	_____ (No)
Mayor Ross	_____ (Yes)	_____ (No)

EXHIBIT "A"

Adopted Budget FY 2026-2027

(attached)

CITY OF LABELLE
FY2027 BUDGET SUMMARY

GENERAL FUND	FY2026 Budget	FY2027 Budget	Change
Revenues	16,922,746	17,700,925	778,179
Ad Valorem Taxes	1,974,388	2,243,700	269,312
Special Districts and other taxes	1,805,108	1,868,000	62,892
Intergovernmental Revenues	6,528,000	5,869,819	(658,181)
Sales and Use taxes	1,575,026	1,639,490	64,464
Public Safety	1,819,978	2,129,280	309,302
Licenses & Permits	692,980	715,040	22,060
Human Services	583,355	605,893	22,538
Culture/Recreation	142,500	80,500	(62,000)
Interest Revenues	100,000	100,000	-
Fines & Forfeitures	31,000	21,000	(10,000)
Miscellaneous Revenues	15,000	55,000	40,000
Charges for Services	4,000	4,500	500
Fund transfer	1,651,411	2,368,703	717,292
Expenditures	16,922,746	17,700,925	778,179
General Government	1,442,935	1,632,659	189,724
Public Safety	4,156,216	4,789,432	633,216
Transportation	1,260,135	1,248,278	(11,857)
Human Services	774,159	759,335	(14,824)
Culture/Recreation	614,375	698,163	83,788
Capital Improvements	7,030,698	6,684,641	(346,057)
Debt Service	102,100	202,900	100,800
Reserve for Contingency	1,542,128	1,685,517	143,389

UTILITY FUNDS	FY2026 Budget	FY2027 Budget	Change
Revenues	14,567,267	60,230,534	45,663,267
Charges for Services	6,412,000	6,978,530	566,530
Intergovernmental Revenues	7,818,940	17,114,100	9,295,160
Deposits	148,600	12,000	(136,600)
Miscellaneous Revenues	23,500	23,500	-
Interest Revenues	10,000	10,000	-
Debt Proceeds	-	35,452,500	35,452,500
Fund transfer	154,227	639,904	485,677
Expenditures	14,567,267	60,230,534	45,663,267
Water utility	2,996,357	2,642,760	(353,597)
Sewer Utility	1,521,932	1,598,329	76,397
Sanitation Utility	1,090,000	1,309,000	219,000
Capital Improvements	7,968,940	34,992,500	27,023,560
Debt Service	767,811	19,403,584	18,635,773
Reserve for Contingency	68,000	-	(68,000)
Fund transfer	154,227	284,361	130,134



Account Number	Account Description	FY2026 Budget	FY2027 Budget	Change
GENERAL FUND REVENUES AND INFLOWS		5.0 MIL	5.0 MIL	
001-311-1000	AD VALOREM TAXES	1,974,388.00	2,243,700.00	269,312.00
001-311-1100	PENALTIES/INT. ON AD VALOREM TAX	2,000.00	15,000.00	13,000.00
001-311-4000	SPECIAL DISTRICTS; POLICE	340,000.00	340,000.00	-
001-311-5000	SPECIAL DISTRICTS; RECREATION	248,781.00	266,000.00	17,219.00
001-311-6000	SPECIAL DISTRICTS; FIRE	1,084,327.00	1,118,000.00	33,673.00
001-311-7000	STREET LIGHTING FUND	130,000.00	129,000.00	(1,000.00)
001-312-4100	LOCAL OPTION GAS TAX	325,000.00	328,000.00	3,000.00
001-312-6000	LOCAL GOVT. INFRASTRUCTURE SURTAX	703,202.00	745,652.00	42,450.00
001-314-1000	UTILITY TAXES ELECTRIC	290,824.00	314,838.00	24,014.00
001-316-0000	LOCAL BUSINESS TAX	11,000.00	12,000.00	1,000.00
001-322-0000	BUILDING PERMITS	185,000.00	185,000.00	-
001-322-0001	PLANNING AND DEVELOPMENT	37,500.00	40,000.00	2,500.00
001-323-1000	FRANCHISE TAXES-ELECTRIC	438,480.00	458,140.00	19,660.00
001-323-1050	FRANCHISE FEES - WSI	7,500.00	8,000.00	500.00
001-323-2000	COMMUNICATION SERVICE TAX	215,000.00	210,000.00	(5,000.00)
001-323-4000	UTILITY TAXES-PROPANE	30,000.00	29,000.00	(1,000.00)
001-323-5000	FRANCHISE FEES	14,000.00	11,000.00	(3,000.00)
001-332-0001	FEDERAL FIN ASSISTANCE	13,000.00	18,000.00	5,000.00
001-334-1100	STATE FIRE MARSHALL GRANT	4,100,000.00	3,545,171.00	(554,829.00)
001-334-1500	FL DEPT OF COMMERCE	2,000,000.00	1,800,000.00	(200,000.00)
001-335-1210	MUNICIPAL REVENUE SHARING (MRS)	150,000.00	212,972.00	62,972.00
001-335-1220	STATE GAS TAX 8 CENT	40,000.00	38,297.00	(1,703.00)
001-335-1400	DHSMV - Mobile Home Licence	6,500.00	6,500.00	-
001-335-1500	BEVERAGE LICENSES	4,000.00	6,400.00	2,400.00
001-335-1800	LOCAL GOVT. 1/2 CENT SALES	225,000.00	255,379.00	30,379.00
001-341-9002	FUEL TAX REFUND	4,000.00	4,500.00	500.00
001-342-2000	COUNTY PORTION OF FIRES	1,819,978.00	2,129,280.00	309,302.00
001-344-2000	CITY WHARF	16,000.00	10,500.00	(5,500.00)
001-344-7100	BOATER IMPROVEMENT GRANT	55,000.00	-	(55,000.00)
001-346-4000	ANIMAL CONTROL-COUNTY	569,855.00	591,893.00	22,038.00
001-346-4001	ADOPTION/SPAY NEUTER FUND	4,000.00	7,000.00	3,000.00
001-346-4002	ADOPT/SPAY/NEUTER: AC EAST	2,000.00	-	(2,000.00)
001-346-4100	FINES & CHARGES - A. CONTROL	5,000.00	7,000.00	2,000.00
001-346-4101	FINES/CHARGES: AC EAST	2,500.00	-	(2,500.00)
001-347-5300	RENT-CIVIC CENTER	65,000.00	65,000.00	-
001-347-5304	CROWD MANAGEMENT	6,500.00	5,000.00	(1,500.00)
001-351-1000	FINES & FORFEITURES	30,000.00	17,000.00	(13,000.00)
001-351-1100	FINES & FORFEITURES-OTHER	1,000.00	4,000.00	3,000.00
001-361-1000	INTEREST ON INVESTMENTS	100,000.00	100,000.00	-
001-365-0000	SALE OF SCRAP & SURPLUS MATERIALS	-	50,000.00	50,000.00
001-366-9000	OTHER CONTRIBUTION & DONATIONS	15,000.00	5,000.00	(10,000.00)
CASH ADJ	FUND BALANCE TRANSFER: STREETS	500,000.00	545,000.00	45,000.00
CASH ADJ	FUND BALANCE TRANSFER: CONTINGENCY	1,151,411.00	1,542,128.00	390,717.00
CASH ADJ	FUND BALANCE TRANSFER: BOATER GRANT		30,000.00	30,000.00
CASH ADJ	FUND BALANCE TRANSFER: FIRE CONTINGENCY		251,575.00	251,575.00
TOTAL GENERAL FUND REVENUES AND INFLOWS		16,922,746.00	17,700,925.00	778,179.00

Account Number	Account Description	FY2026 Budget	FY2027 Budget	Change
GENERAL FUND EXPENDITURES AND OUTFLOWS				
001-510-511-1011	COMMISSIONERS SALARIES - EXECUTIVE	-	-	-
001-510-511-1012	SALARIES-REGULAR	51,425.00	54,001.00	2,576.00
001-510-511-1021	SOCIAL SECURITY	3,934.00	4,130.00	196.00
001-510-511-1022	RETIREMENT CONTRIBUTIONS	28,063.00	24,840.00	(3,223.00)
001-510-511-1023	LIFE AND HEALTH INSURANCE	43,590.00	43,940.00	350.00
001-510-511-1024	WORKERS COMPENSATION	1,654.00	1,148.00	(506.00)
001-510-511-3030	ATTORNEY FEES	152,000.00	132,000.00	(20,000.00)
001-510-511-3031	PROFESSIONAL SERVICES	126,000.00	123,000.00	(3,000.00)
001-510-511-3034	CONTRACT SERVICES	25,000.00	20,000.00	(5,000.00)
001-510-511-3035	MISCELLANEOUS	-	2,500.00	2,500.00
001-510-511-3040	CONFERENCES,MEALS & TRAVEL	20,000.00	40,000.00	20,000.00
001-510-511-3041	COMMUNICATION SERVICES	18,500.00	8,000.00	(10,500.00)
001-510-511-3043	UTILITY SERVICES	10,000.00	11,000.00	1,000.00
001-510-511-3045	INSURANCE	4,036.00	3,091.00	(945.00)
001-510-511-3046	REPAIR AND MAINTENANCE	6,000.00	7,000.00	1,000.00
001-510-511-3048	PROMOTIONAL ACTIVITY/ADVERTISEMENT	6,000.00	3,500.00	(2,500.00)
001-510-511-3051	OFFICE SUPPLIES	2,500.00	3,000.00	500.00
001-510-511-3052	OPERATING SUPPLIES	22,000.00	10,000.00	(12,000.00)
001-510-511-3054	SUBSCRIPTIONS AND MEMBERSHIPS	4,000.00	9,000.00	5,000.00
001-510-511-6063	IMPROV O/T BLDGS	15,000.00	-	(15,000.00)
001-510-511-6064	CAPITAL OUTLAY: EQUIPMENT		12,840.00	12,840.00
001-510-512-1012	SALARIES	233,528.00	271,974.00	38,446.00
001-510-512-1014	OVERTIME	2,500.00	2,625.00	125.00
001-510-512-1021	SOCIAL SECURITY	18,056.00	21,007.00	2,951.00
001-510-512-1022	RETIREMENT CONTRIBUTION	29,365.00	37,318.00	7,953.00
001-510-512-1023	LIFE AND HEALTH INSURANCE	55,926.00	45,026.00	(10,900.00)
001-510-512-1024	WORKERS COMPENSATION	495.00	344.00	(151.00)
001-510-512-3034	CONTRACT SERVICES	60,500.00	39,665.00	(20,835.00)
001-510-512-3040	CONFERENCES,MEALS & TRAVEL	12,571.00	15,071.00	2,500.00
001-510-512-3041	COMMUNICATION SERVICES	5,000.00	4,000.00	(1,000.00)
001-510-512-3042	FUEL	3,589.00	2,000.00	(1,589.00)
001-510-512-3043	UTILITY SERVICES	4,000.00	5,000.00	1,000.00
001-510-512-3045	INSURANCE	13,271.00	9,291.00	(3,980.00)
001-510-512-3046	REPAIR AND MAINTENANCE	2,500.00	2,500.00	-
001-510-512-3048	PROMOTIONAL ACTIVITY/ADVERTISEMENT	1,000.00	-	(1,000.00)
001-510-512-3051	OFFICE SUPPLIES	4,200.00	4,450.00	250.00
001-510-512-3052	OPERATING SUPPLIES	4,200.00	4,200.00	-
001-510-512-3054	SUBSCRIPTIONS AND MEMBERSHIPS	1,075.00	3,575.00	2,500.00
001-510-513-1012	SALARIES	237,864.00	277,307.00	39,443.00
001-510-513-1014	OVERTIME	2,000.00	2,100.00	100.00
001-510-513-1021	SOCIAL SECURITY	18,350.00	21,375.00	3,025.00
001-510-513-1022	RETIREMENT CONTRIBUTION	33,653.00	37,971.00	4,318.00
001-510-513-1023	LIFE AND HEALTH INSURANCE	46,665.00	57,492.00	10,827.00
001-510-513-1024	WORKERS COMPENSATION	502.00	349.00	(153.00)
001-510-513-3031	PROFESSIONAL SERVICES	1,000.00	1,000.00	-
001-510-513-3032	ACCOUNTING AND AUDITING	47,460.00	63,000.00	15,540.00

Account Number	Account Description	FY2026 Budget	FY2027 Budget	Change
001-510-513-3034	CONTRACT SERVICES	16,000.00	17,300.00	1,300.00
001-510-513-3040	CONFERENCES,MEALS & TRAVEL	15,500.00	15,500.00	-
001-510-513-3041	COMMUNICATION SERVICES	2,000.00	2,500.00	500.00
001-510-513-3042	FUEL	100.00	-	(100.00)
001-510-513-3043	UTILITY SERVICES	3,800.00	3,990.00	190.00
001-510-513-3045	INSURANCE	13,463.00	9,420.00	(4,043.00)
001-510-513-3046	REPAIR AND MAINTENANCE	1,000.00	1,000.00	-
001-510-513-3048	PROMOTIONAL ACTIVITY/ADVERTISEMENT	500.00	250.00	(250.00)
001-510-513-3050	ELECTION EXPENSE	500.00	-	(500.00)
001-510-513-3051	OFFICE SUPPLIES	2,000.00	2,000.00	-
001-510-513-3052	OPERATING SUPPLIES	4,200.00	4,326.00	126.00
001-510-513-3054	SUBSCRIPTIONS AND MEMBERSHIPS	1,400.00	1,400.00	-
001-510-513-4959	TAX COLLECTOR FEE	1,500.00	-	(1,500.00)
001-510-519-1012	SALARIES	-	64,128.00	64,128.00
001-510-519-1021	SOCIAL SECURITY	-	4,906.00	4,906.00
001-510-519-1022	RETIREMENT CONTRIBUTION	-	8,715.00	8,715.00
001-510-519-1023	HEALTH INSURANCE	-	26,184.00	26,184.00
001-510-519-1024	WORKERS COMP AND CASUALTY	-	250.00	250.00
001-510-519-6063	IMPROV O/T BLDGS		115,000.00	115,000.00
001-510-519-6064	EQUIPMENT		140,000.00	140,000.00
001-520-521-3041	COMMUNICATION SERVICES	1,200.00	1,200.00	-
001-520-521-3159	PROP. APPRAISER-COLLECT.CHRGS.	2,500.00	2,900.00	400.00
001-520-521-4440	SHERIFFS' CONTRACT	444,800.00	444,800.00	-
001-520-522-1012	SALARIES	1,024,026.00	1,400,299.00	376,273.00
001-520-522-1014	OVERTIME	60,000.00	124,040.00	64,040.00
001-520-522-1015	DRILLS/MEETINGS	4,400.00	-	(4,400.00)
001-520-522-1016	VOLUNTEER FIRE	120,000.00	-	(120,000.00)
001-520-522-1017	OFFICER PAY	12,000.00	-	(12,000.00)
001-520-522-1021	SOCIAL SECURITY	95,275.00	116,612.00	21,337.00
001-520-522-1022	RETIREMENT CONTRIBUTION	435,899.00	261,206.00	(174,693.00)
001-520-522-1023	LIFE AND HEALTH INSURANCE	216,380.00	327,542.00	111,162.00
001-520-522-1024	WORKERS COMPENSATION	74,521.00	58,687.00	(15,834.00)
001-520-522-3031	PROFESSIONAL SERVICES	5,500.00	5,500.00	-
001-520-522-3034	CONTRACT SERVICES	100,000.00	100,000.00	-
001-520-522-3040	CONFERENCES,MEALS & TRAVEL	25,000.00	73,000.00	48,000.00
001-520-522-3041	COMMUNICATION SERVICES	15,000.00	25,000.00	10,000.00
001-520-522-3042	FUEL	25,000.00	30,000.00	5,000.00
001-520-522-3043	UTILITY SERVICES	20,000.00	30,000.00	10,000.00
001-520-522-3045	INSURANCE	65,188.00	49,177.00	(16,011.00)
001-520-522-3046	REPAIR AND MAINTENANCE	80,000.00	80,000.00	-
001-520-522-3048	PROMOTIONAL ACTIVITY/ADVERTISEMENT	350.00	350.00	-
001-520-522-3051	OFFICE SUPPLIES	20,000.00	29,800.00	9,800.00
001-520-522-3052	OPERATING SUPPLIES	220,000.00	220,000.00	-
001-520-522-3054	SUBSCRIPTIONS AND MEMBERSHIPS	2,000.00	1,500.00	(500.00)
001-520-522-3159	PROPERTY APPRAISER	2,650.00	2,700.00	50.00
001-520-522-4999	CONTINGENCY RESERVE - FIRE	251,575.00	462,942.00	211,367.00
001-520-522-6062	FIRE - BUILDING	2,000,000.00	3,545,171.00	1,545,171.00

Account Number	Account Description	FY2026 Budget	FY2027 Budget	Change
001-520-522-6064	CAPITAL OUTLAY - EQUIPMENT	2,150,000.00	58,500.00	(2,091,500.00)
001-520-522-7075	DEBT SERVICE-FIRE TRUCK	60,500.00	92,000.00	31,500.00
001-520-524-1012	SALARIES	388,880.00	405,422.00	16,542.00
001-520-524-1014	OVERTIME	3,500.00	3,675.00	175.00
001-520-524-1021	SOCIAL SECURITY	30,017.00	31,296.00	1,279.00
001-520-524-1022	RETIREMENT CONTRIBUTIONS	76,568.00	77,955.00	1,387.00
001-520-524-1023	LIFE AND HEALTH INSURANCE	78,762.00	90,334.00	11,572.00
001-520-524-1024	WORKERS COMPENSATION	4,004.00	2,780.00	(1,224.00)
001-520-524-3031	PROFESSIONAL SERVICES	38,500.00	150,500.00	112,000.00
001-520-524-3034	CONTRACT SERVICES	143,000.00	125,850.00	(17,150.00)
001-520-524-3040	CONFERENCES,MEALS & TRAVEL	11,000.00	5,000.00	(6,000.00)
001-520-524-3041	COMMUNICATION SERVICES	7,500.00	7,500.00	-
001-520-524-3042	FUEL	3,000.00	2,000.00	(1,000.00)
001-520-524-3043	UTILITY SERVICES	3,500.00	4,000.00	500.00
001-520-524-3045	INSURANCE	20,721.00	14,543.00	(6,178.00)
001-520-524-3046	REPAIR AND MAINTENANCE	5,000.00	3,072.00	(1,928.00)
001-520-524-3048	PROMOTIONAL ACTIVITY/ADVERTISEMENT	7,000.00	7,000.00	-
001-520-524-3051	OFFICE SUPPLIES	3,000.00	3,500.00	500.00
001-520-524-3052	OPERATING SUPPLIES	7,500.00	5,500.00	(2,000.00)
001-520-524-3054	SUBSCRIPTIONS AND MEMBERSHIPS	1,500.00	2,250.00	750.00
001-520-524-6064	CAPITAL OUTLAY - EQUIPMENT	7,500.00	30,396.00	22,896.00
001-525-525-4999	CONTINGENCY RESERVE	1,542,128.00	1,685,517.00	143,389.00
001-540-541-1012	SALARIES	459,868.00	453,668.00	(6,200.00)
001-540-541-1014	OVERTIME	10,000.00	10,000.00	-
001-540-541-1021	SOCIAL SECURITY	35,945.00	35,472.00	(473.00)
001-540-541-1022	RETIREMENT CONTRIBUTION	59,923.00	63,013.00	3,090.00
001-540-541-1023	LIFE AND HEALTH INSURANCE	144,922.00	117,828.00	(27,094.00)
001-540-541-1024	WORKERS COMPENSATION	53,603.00	37,216.00	(16,387.00)
001-540-541-3034	CONTRACT SERVICES	15,000.00	17,500.00	2,500.00
001-540-541-3040	CONFERENCES,MEALS & TRAVEL	2,500.00	2,500.00	-
001-540-541-3041	COMMUNICATION SERVICES	7,500.00	5,000.00	(2,500.00)
001-540-541-3042	FUEL	30,000.00	30,000.00	-
001-540-541-3043	UTILITY SERVICE	225,000.00	265,500.00	40,500.00
001-540-541-3045	INSURANCE	53,674.00	36,247.00	(17,427.00)
001-540-541-3046	REPAIR AND MAINTENANCE	75,000.00	77,084.00	2,084.00
001-540-541-3047	STREET & SIDEWALK MAINT. - RESTRICTED	-	15,000.00	15,000.00
001-540-541-3051	OFFICE SUPPLIES	500.00	1,000.00	500.00
001-540-541-3052	OPERATING SUPPLIES	55,000.00	50,000.00	(5,000.00)
001-540-541-3053	ROAD MATERIALS AND SUPPLIES-RESTRICTED	30,000.00	30,000.00	-
001-540-541-3054	SUBSCRIPTIONS AND MEMBERSHIPS	1,000.00	500.00	(500.00)
001-540-541-3159	PROP. APPRAISER-COLLECT.CHRGS.	700.00	750.00	50.00
001-540-541-6064	CAPITAL OUTLAY-EQUIPMENT	112,198.00	180,858.00	68,660.00
001-540-541-7075	DEBT SERVICE	28,000.00	97,300.00	69,300.00
001-550-513-6062	BUILDING-CITY HALL	70,000.00		(70,000.00)
001-550-513-6064	EQUIPMENT-ADMINISTRATION	10,000.00	5,000.00	(5,000.00)
001-550-539-6062	BUILDING-CIVIC CENTER	-	50,000.00	50,000.00
001-550-541-6060	CAPITAL OUTLAY - ST PAVING RESTRICT	500,000.00	500,000.00	

Account Number	Account Description	FY2026 Budget	FY2027 Budget	Change
001-550-560-6064	BLDG/EQ.- ANIMAL CONTROL	2,000,000.00	1,800,000.00	(200,000.00)
001-550-572-6062	LAND-CULTURE AND RECREATION	35,000.00	35,000.00	-
001-550-572-6063	IMP. O/T BLDG-PARKS AND REC FRDAP GRANT.	36,000.00	-	(36,000.00)
001-560-562-1012	SALARIES	206,274.00	235,428.00	29,154.00
001-560-562-1014	OVERTIME	20,920.00	22,050.00	1,130.00
001-560-562-1015	On Call Wages	27,300.00	-	(27,300.00)
001-560-562-1021	SOCIAL SECURITY	19,469.00	19,697.00	228.00
001-560-562-1022	RETIREMENT CONTRIBUTION	35,705.00	34,992.00	(713.00)
001-560-562-1023	LIFE AND HEALTH INSURANCE	68,024.00	88,602.00	20,578.00
001-560-562-1024	WORKERS COMPENSATION	3,215.00	2,232.00	(983.00)
001-560-562-3030	PROFESSIONAL SERVICES	-	150.00	150.00
001-560-562-3031	PROFESSIONAL SERVICES	4,000.00	2,000.00	(2,000.00)
001-560-562-3034	CONTRACT SERVICES	10,000.00	12,000.00	2,000.00
001-560-562-3040	CONFERENCES,MEALS & TRAVEL	6,600.00	6,600.00	-
001-560-562-3041	COMMUNICATION SERVICES	6,800.00	7,440.00	640.00
001-560-562-3042	FUEL	23,112.00	13,200.00	(9,912.00)
001-560-562-3043	UTILITY SERVICES	4,000.00	4,800.00	800.00
001-560-562-3045	INSURANCE	10,790.00	9,458.00	(1,332.00)
001-560-562-3046	REPAIR AND MAINTENANCE	10,000.00	10,000.00	-
001-560-562-3051	OFFICE SUPPLIES	1,500.00	1,500.00	-
001-560-562-3052	OPERATING SUPPLIES	9,500.00	12,375.00	2,875.00
001-560-562-3054	SUBSCRIPTIONS AND MEMBERSHIPS	500.00	500.00	-
001-560-562-6063	IMPROVE OTHER THAN BLDG.	-	5,000.00	5,000.00
001-560-562-6064	EQUIPMENT	-	21,876.00	21,876.00
001-560-569-1012	SALARIES: AC EAST	122,985.00	123,058.00	73.00
001-560-569-1014	OVERTIME: AC EAST	16,716.00	17,552.00	836.00
001-560-569-1015	On Call: AC East	27,300.00	-	(27,300.00)
001-560-569-1021	SOCIAL SECURITY: AC EAST	12,776.00	10,756.00	(2,020.00)
001-560-569-1022	RETIREMENT CONTRIB: AC EAST	23,431.00	19,108.00	(4,323.00)
001-560-569-1023	LIFE AND HEALTH INS: AC EAST	26,915.00	26,184.00	(731.00)
001-560-569-1024	WORKERS COMPENSATION: AC EAST	4,106.00	2,574.00	(1,532.00)
001-560-569-3031	PROFESSIONAL SVCS: AC EAST	2,400.00	2,000.00	(400.00)
001-560-569-3034	CONTRACT SERVICES: AC EAST	9,000.00	31,835.00	22,835.00
001-560-569-3035	MISC EXP: AC EAST	6,389.00	-	(6,389.00)
001-560-569-3040	CONFERENCES,MEALS & TRAVEL: AC EAST	2,614.00	3,000.00	386.00
001-560-569-3041	COMMUNICATION: AC EAST	5,467.00	1,200.00	(4,267.00)
001-560-569-3042	FUEL: AC EAST	18,582.00	13,200.00	(5,382.00)
001-560-569-3043	UTILITY SVCS: AC EAST	1,584.00	3,000.00	1,416.00
001-560-569-3045	INSURANCE: AC EAST	6,347.00	6,063.00	(284.00)
001-560-569-3046	REPAIR & MAINT: AC EAST	7,200.00	4,143.00	(3,057.00)
001-560-569-3051	OFFICE SUPPLIES: AC EAST	2,400.00	2,400.00	-
001-560-569-3052	OPERATING SUPPL: AC EAST	10,038.00	10,038.00	-
001-560-569-3054	SUBSCR, MEMBERSHIPS: AC EAST	200.00	200.00	-
001-560-569-6063	IMPROVE OTHER THAN BLDG. AC East	-	30,000.00	30,000.00
001-570-572-1012	SALARIES	69,290.00	68,820.00	(470.00)
001-570-572-1021	SOCIAL SECURITY	5,301.00	5,263.00	(38.00)
001-570-572-1022	RETIREMENT CONTRIBUTION	9,721.00	9,352.00	(369.00)

Account Number	Account Description	FY2026 Budget	FY2027 Budget	Change
001-570-572-1024	WORKERS COMPENSATION	6,825.00	4,739.00	(2,086.00)
001-570-572-3034	CONTRACT SERVICES	3,500.00	7,160.00	3,660.00
001-570-572-3035	MISCELLANEOUS	-	500.00	500.00
001-570-572-3041	COMMUNICATION SERVICES	-	1,080.00	1,080.00
001-570-572-3042	FUEL	2,000.00	-	(2,000.00)
001-570-572-3043	UTILITY SERVICES	49,500.00	55,366.00	5,866.00
001-570-572-3045	INSURANCE	17,763.00	12,333.00	(5,430.00)
001-570-572-3046	REPAIR AND MAINTENANCE	21,500.00	21,500.00	-
001-570-572-3052	OPERATING SUPPLIES	3,500.00	7,600.00	4,100.00
001-570-572-3054	SUBSCRIPTIONS AND MEMBERSHIPS	-	100.00	100.00
001-570-572-3109	WEST HENDRY CO-SPECIAL DISTRICT	230,375.00	250,750.00	20,375.00
001-570-572-3159	COLLECT CHARGES-PROP.APPRAISER	1,000.00	1,000.00	-
001-570-572-6063	IMP. O/T BLDG.	55,000.00	55,000.00	-
001-570-574-4440	CHRISTMAS EXPENSE	22,000.00	25,000.00	3,000.00
001-570-574-4441	4TH JULY EXPENSE	-	25,000.00	25,000.00
001-570-574-4442	SCF EXPENSE	30,000.00	33,000.00	3,000.00
001-570-574-4443	SPECIAL EVENTS - OTHER	25,000.00	9,000.00	(16,000.00)
001-570-575-6064	EQUIPMENT - CIVIC CENTER	40,000.00	100,000.00	60,000.00
001-570-575-7272	CIVIC CENTER USDA DEBT SVC	13,600.00	13,600.00	-
001-570-580-3183	PROFESSIONAL SERVICES - GRANTS	17,000.00	42,000.00	25,000.00
001-590-541-4443	AREA HOUSING AUTHORITY	6,600.00	4,100.00	(2,500.00)
001-590-541-4444	DONATION/OTHER	26,000.00	26,000.00	-
001-590-541-4445	DONATIONS-DAV	2,000.00	2,000.00	-
001-590-541-4446	DONATION-HERITAGE MUSEUM	16,500.00	8,500.00	(8,000.00)
001-590-541-4447	DONATION-DOWNTOWN REVITALIZATION/MAINST	21,000.00	60,000.00	39,000.00
001-590-541-4449	LIBRARY DONATION	45,000.00	60,000.00	15,000.00
TOTAL GENERAL FUND EXPENDITURES AND OUTFLOWS		16,922,746.00	17,700,925.00	778,179.00

Account Number	Account Description	FY2026 Budget	FY2027 Budget	Change
UTILITIES				
WATER UTILITY REVENUES AND INFLOWS				
CASH ADJ Water de	CUSTOMER DEPOSITS - Cash adj	87,600	6,000	(81,600)
041-331-3100	FEDERAL GRANTS - WATER	387,990	3,723,000	3,335,010
041-341-9000	FEES MISC AND CONNECTION FEES	20,000	20,000	-
041-343-3100	WATER SALES	3,600,000	3,851,999	251,999
041-343-3300	TURN ON FEES	10,000	12,000	2,000
041-343-3400	CAPITAL OUTLAY	100,000	100,000	-
041-343-6000	GRANT - STATE OF FL DW SRF	3,500,000	2,692,250	(807,750)
041-343-9002	WTR/NSF	3,500	3,500	-
041-361-1000	INTEREST ON INVESTMENTS	10,000	10,000	-
041-384-1000	LOAN OR BOND PROCEEDS	-	11,912,500	11,912,500
TOTAL WATER UTILITY REVENUES AND INFLOWS		7,719,090	22,331,249	14,612,159
WATER UTILITY EXPENDITURES AND OUTFLOWS				
041-510-513-3031	ATTORNEY FEES & EXPENSE	15,000	20,000	5,000
041-510-513-3035	MISCELLANEOUS	500	500	-
041-510-513-3040	CONFERENCES, MEALS & TRAVEL	2,000	2,000	-
041-510-513-4999	RESERVE FOR CONTINGENCIES	421,556	-	(421,556)
041-535-533-1012	SALARIES	461,462	411,782	(49,680)
041-535-533-1014	OVERTIME	30,000	27,000	(3,000)
041-535-533-1021	SOCIAL SECURITY	37,597	33,567	(4,030)
041-535-533-1022	RETIREMENT CONTRIBUTION	66,328	59,631	(6,697)
041-535-533-1023	LIFE AND HEALTH INSURANCE	132,106	119,628	(12,478)
041-535-533-1024	WORKERS COMPENSATION	46,291	32,139	(14,152)
041-535-533-3031	PROFESSIONAL SERVICES	1,040,187	1,098,286	58,099
041-535-533-3034	CONTRACT SERVICES	29,570	52,570	23,000
041-535-533-3041	COMMUNICATION SERVICES	15,603	14,425	(1,178)
041-535-533-3042	FUEL	5,150	9,650	4,500
041-535-533-3043	UTILITY SERVICES	185,975	204,342	18,367
041-535-533-3045	INSURANCE	211,591	170,240	(41,351)
041-535-533-3051	OFFICE SUPPLIES	5,501	5,000	(501)
041-535-533-3052	OPERATING SUPPLIES	77,974	30,000	(47,974)
041-535-533-3054	SUBSCRIPTIONS & MEMBERSHIPS	1,793	2,000	207
041-535-533-3146	REPAIR AND MAINTENANCE	170,173	350,000	179,827
041-535-533-6064	CAPITAL OUTLAY	-	12,062,500	12,062,500
041-535-533-6068	Intangibles and Easements	-	30,000	30,000
041-536-533-3146	REPAIRS & MAINTENANCE-FAC. & EQ.	40,000.00	-	(40,000)
041-538-533-7272	BOND INTEREST EXPENSE	301,956	481,918	179,962
041 CASH ADJ - DE	DEBIT SERVICE - PRINCIPAL - Cash adj	278,560	6,701,210	6,422,650
041-550-533-6063	IMPROVE OTHER THAN BLDG.	3,887,990	-	(3,887,990)
041-550-533-6064	EQUIPMENT/RADIO READ METERS	100,000	128,500	28,500
CASH ADJ-WATER X	TRANSFER TO SEWER	154,227.00	284,361.00	130,134
TOTAL WATER UTILITY EXPENDITURES AND OUTFLOWS		7,719,090	22,331,249	14,612,159

Account Number	Account Description	FY2026 Budget	FY2027 Budget	Change
SEWER UTILITY REVENUES AND INFLOWS				
CASH ADJ - Sewer	CUSTOMER DEPOSITS	45,000	5,000	(40,000)
042-331-3500	FEDERAL GRANTS - SEWER	430,950	8,115,758	7,684,808
042-343-3400	CAPITAL OUTLAY	50,000	80,000	30,000
042-343-5100	SEWER USER FEES	1,400,000	1,545,491	145,491
042-343-5200	SEWER DUMPING FEES	100,000	71,040	(28,960)
042-343-5500	SEWER CONNECTION FEES	10,000	10,000	-
042-384-1000	DEM/DEP GRANTS	3,500,000	2,583,092	(916,908)
042-384-2000	LOAN PROCEEDS-FIRST BANK	-	23,540,000	23,540,000
CASH ADJ SEWER -	TRANSFER IN - WATER FUND	154,227	284,361	130,134
CASH ADJ FB Water Fund	Balance Transfer	-	355,543.00	355,543
TOTAL SEWER UTILITY REVENUES AND INFLOWS		5,690,177	36,590,285	30,900,108

SEWER UTILITY EXPENDITURES AND OUTFLOWS				
042-510-513-3031	ATTORNEY FEES & EXPENSE	15,000	20,000	5,000.00
042-525-535-1012	SALARIES	114,217	118,128	3,911.00
042-525-535-1014	OVERTIME	20,600	21,400	800.00
042-525-535-1021	SOCIAL SECURITY	10,314	10,673	359.00
042-525-535-1022	RETIREMENT CONTRIBUTION	16,290	18,962	2,672.00
042-525-535-1024	WORKERS COMPENSATION	9,852	6,840	(3,012.00)
042-525-535-3031	PROFESSIONAL SERVICES	1,020,933	1,006,571	(14,362.00)
042-525-535-3034	CONTRACT SERVICES	4,077	4,330	253.00
042-525-535-3043	UTILITIES/LIFT STATION	139,731	163,049	23,318.00
042-525-535-3045	INSURANCE	56,483	45,246	(11,237.00)
042-525-535-3048	SEWAGE COLLECTI PROMOTIONAL ACTIVITY/ADV	82	100	18.00
042-525-535-3051	OFFICE SUPPLIES	3,030	3,030	-
042-525-535-3052	OPERATING SUPPLIES	61,278	40,000	(21,278.00)
042-525-535-3146	REPAIR AND MAINTENANCE	50,045	140,000	89,955.00
042-525-535-6064	CAPITAL OUTLAY	3,930,950	22,741,500	18,810,550.00
042-525-535-6068	Intangibles and Easements	-	30,000	30,000.00
042-538-533-7073	OTHER DEBT SERVICE COSTS	-	387,606	387,606.00
042-538-533-7272	BOND PRINCIPAL/INTEREST EXPENSE	56,295	-	(56,295.00)
042 CASH ADJ - DEBIT	DEBIT SERVICE - PRINCIPAL - Cash adj	131,000	11,832,850	11,701,850.00
042-550-533-6064	EQUIPMENT	50,000	-	(50,000.00)
TOTAL SEWER UTILITY EXPENDITURES AND OUTFLOWS		5,690,177	36,590,285	30,900,108

SANITATION UTILITY REVENUES AND INFLOWS				
CASH ADJ - Sanitati	CUSTOMER DEPOSITS	16,000	1,000	(15,000)
043-343-4341	REFUSE COLLECTION	1,142,000	1,308,000	166,000
TOTAL SANITATION UTILITY REVENUES AND INFLOWS		1,158,000	1,309,000	151,000

SANITATION UTILITY EXPENDITURES AND OUTFLOWS				
043-555-534-3134	GARBAGE FEES	1,090,000	1,309,000	219,000
043-580-581-8300	CASH FORWARD(RESERVE)	68,000.00	-	(68,000.00)
TOTAL SANITATION UTILITY EXPENDITURES AND OUTFLOWS		1,158,000	1,309,000	151,000