

9/23/2025
Final General Fund FY 25 26 Budget

Proposed Revenues

	YTD 09/17/2025	Budget 24/25	Final Budget FY 25/26
001.311.0001 Ad Valorem Taxes (6.7 mills)	5,513,947	5,329,616	5,889,524
001.314.1001 Utility Tax - Duke Electric	428,889	430,000	500,000
001.314.3001 Tax - Utility Billing	213,689	200,000	250,000
001.314.8001 Utility Tax - Propane Gas	18,478	19,000	23,000
001.315.0001 Communication Sales Tax (CST)	144,486	160,000	170,000
001.316.0001 Business Tax - Town	16,406	6,000	12,000
001.322.0001 Permits	14,930	12,000	15,000
001.322.0002 Planning & Zoning Fees	87,470	100,000	100,000
001.322.0003 Planning Fees Developer Fees	39,496	75,000	75,000
001.322.0004 Building Permits	402,130	360,000	360,000
001.323.0011 Franchise Fee - Duke Electric	324,111	315,000	425,000
001.324.1102 Sidewalk Fees	29,146	-	-
001.329.0004 Development Application/Admin. Fees	52,334	20,000	30,000
001.331.1001 FEMA Grant Revenue	-	-	-
001.331.2002 Dept of Justice JAG / Byrne Grant	11,000	11,000	11,000
001.331.2006 DOJ Reimbursement	1,474	-	-
001.335.1201 Local Option Gas Tax	135,659	125,000	160,000
001.335.1202 Municipal Fuel Tax	3,721	3,000	3,500
001.335.1203 State Revenue Sharing	307,019	295,000	300,000
001.335.1501 Alcoholic Beverage	367	300	400
001.335.1801 1/2 Cent Sales Tax	864,018	963,000	985,000
001.338.0002 Business Tax - County	6,821	2,000	3,000
001.341.3000 Administrative Service Fees	963	-	700
001.341.9001 Copying, Recording and Publication	-	50	200
001.341.9002 Election and Qualifying Fees	-	-	500
001.341.9004 Lien Search Fees/Collection	350	100	100
001.341.9005 Public Record Request	11	-	25
001.342.1000 Law Enforcement Services	112,999	65,000	100,000
001.342.2001 Fire & Rescue -Orange County Reimburse	13,030	16,000	18,000
001.343.0001 Traffic Lights	8,854	8,600	8,600
001.354.0003 PD Education Fund-Orange County Fines	5,110	7,000	5,000
001.359.0001 Code Enforcement	-	100	100
001.360.0001 PD Miscellaneous Revenue	-	2,000	1,000
001.360.0002Law Enforcement Reserve Unit	562	1,000	1,000
001.360.0003 Safe Schools	50,000	50,000	50,000
001.360.0004 OACS Management Fees	81,000	81,000	81,000
001.361.1001 Interest	76,054	75,000	30,000
001.362.0001 Post Office Building Rental	9,900	10,800	10,800
001.362.0002 Facility Rental Fees	61,625	55,000	60,000
001.362.0004 Concession Rental (A&H Center)	4,348	5,100	5,400
001.364.0001 Disposition of Fixed Asset Scrap	117	1,000	1,000
001.366.0001 Contributions Donations	5,000	10,000	5,000
001.366.0003 PD Contributions Donations	2,500	2,000	-
001.366.0004 PD Community Policing	19,431	6,000	10,000
001.366.0005 PD Forfeitures	133	-	100
001.369.9001 Miscellaneous Revenue	4,849	1,000	2,000
001.369.9003 OACS Rent	720,000	720,000	720,000
001.369.9007 ONP Payroll Reimbursement	71,688	96,000	98,000
001.369.9017 Insurance Proceeds	525	-	-
001.390.0000 Use of Fund Balance	-	-	500,000
Estimated Beginning Fund Balance	-	200,000	-
Total Revenues:	9,864,639	9,838,666	11,020,949

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General Government			
001.510.3101 Legal Services	9,454	5,000	15,000
001.510.3107 Town Attorney	114,000	120,000	120,000
001.510.3201 Accounting	70,670	35,000	60,000
001.510.3202 Auditing Services	35,450	35,000	35,000
001.510.3203 Grant Writing Services	-	30,000	30,000
001.510.3205 Intergovernmental Services	12,000	12,000	12,000
001.510.3417 Pedestrian Safety Initiative	12,442	12,500	6,500
001.510.4801 Legal Advertising and Recording	589	2,000	3,000
001.510.4906 Election Costs	-	100	9,000
001.510.4999 Other	275	400	400
001.510.5401 Memberships	952	3,000	3,000
001.510.7100 Debt Service - Town Center	110,750	110,750	115,750
001.510.7103 Town Contingency	-	59,287	-
001.510.7104 OACS Debt Service	505,000	487,000	520,000
001.510.7107 OACS Debt Service Interest	61,628	51,000	50,000
001.510.7108 OACS HVAC Debt Service	105,359	117,792	151,000
001.510.7109 OACS HVAC Debt Service Interest	88,821	85,374	88,000
001.510.7200 FMLC Bond Pmt Interest	35,438	41,000	41,000
001.510.7300 Other Debt Service Costs	936	1,000	1,200
Total:	1,163,762	1,208,203	1,260,850

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	YTD 09/17/2025	Budget 24/25	Final Budget FY 25/26
Legislative			
001.511.1100 Commission Compensation	2,995	3,000	3,000
001.511.2301 Group Health Insurance	-	-	
001.511.3407 Transcribing Services	-	500	-
001.511.5400 Travel and Per Diem	3,207	3,000	5,000
001.511.5401 Memberships	2,435	2,500	5,000
001.511.5407 Legislative Events	825	750	1,000
001.511.5501 Meetings and Workshops	8,971	4,000	3,000
Total:	18,432	13,750	17,000

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	YTD 09/17/2025	Budget 24/25	Final Budget FY 25/26
Town Clerk			
001.512.1200 Compensation (TC)	76,126	104,150	77,250
001.512.2100 Payroll Taxes - FICA	5,635	7,956	5,910
001.512.2200 Retirement	8,006	5,200	3,863
001.512.2301 Group Health Insurance	10,724	12,000	13,000
001.512.4102 Cell Phone	558	650	650
001.512.4202 Postage	847	600	1,500
001.512.4609 Office Equipment and Maintenance	-	500	-
001.512.4802 Ordinance Codification	-	4,000	5,000
001.512.5101 Office Supplies	840	600	750
001.512.5202 Computer Software	22,924	23,400	1,200
001.512.5401 Memberships	840	500	600
001.512.5501 Meetings and Workshops	650	750	750
001.512.5540 Travel and Per Diem		-	-
Total:	127,149	160,306	110,472

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	YTD 09/17/2025	Budget 24/25	Final Budget FY 25/26
Finance/Administration			
001.513.1200 Compensation (ADMIN)	476,321	427,245	448,113
001.513.1300 Other Compensation		1,300	0
001.513.2100 Payroll Taxes - FICA	35,612	32,684	38,051
001.513.2200 Retirement	38,942	34,666	26,256
001.513.2301 Group Health Insurance	55,221	60,000	78,000
001.513.2401 Workers' Compensation	1,919	5,000	2,000
001.513.3105 Hiring Expense and Testing	372	500	-
001.513.3110 Computer Services	93,403	170,000	105,000
001.513.3113 Consulting Services	20,670	12,000	12,000
001.513.3202 Auditing Services	-	2,000	5,000
001.513.3203 Payroll Fees	18,775	23,000	25,000
001.513.3299 Other	142	2,000	2,000
001.513.4101 Telecommunications	4,099	3,500	4,000
001.513.4102 Cell Phone	1,856	4,000	4,500
001.513.4103 Internet	5,016	5,500	6,000
001.513.4104 Security Camera Monitoring	2,814	5,000	6,000
001.513.4202 Postage	1,396	2,000	2,500
001.513.4301 Electric	13,865	11,000	15,000
001.513.4302 Water	343	1,000	1,000
001.513.4403 Office Equipment Lease	9,417	18,000	18,000
001.513.4501 General Liability Insurance	111,630	122,000	63,000
001.513.4603 Vehicles and Equipment Repair	732	1,000	3,000
001.513.4609 Office Equipment and Maintenance	393	4,000	4,000
001.513.4901 Employee Recognition	-	-	5,650
001.513.5101 Office Supplies	6,393	10,000	12,000
001.513.5202 Computer Software	46,326	51,000	85,000
001.513.5203 Fuel	1,012	1,000	2,000
001.513.5205 Uniforms	261	500	700
001.513.5212 FFE (Furniture, Fixtures, Equipment)	1,972	1,000	3,000
001.513.5213 Website	-	5,000	5,000
001.513.5299 IT Laserfiche		-	
001.513.5401 Memberships	1,006	3,500	3,500
001.513.5498 Town Naming Commemorative	214	500	500
001.513.5501 Meetings and Workshops	860	1,000	2,500
001.513.5540 Travel and Per Diem	499	1,000	2,500
001.513.5545 Marketing and Branding	2,869	10,000	10,000
001.513.6340 Vehicles & Equipment	1,132	1,500	2,500
001.513.6700 Computers and Servers	35	5,000	5,000
Total:	955,516	1,038,395	1,008,270

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Planning & Building Dept			
001.515.3112 Contract Consultant	148,703	125,000	150,000
001.515.3113 Consulting Services	89,280	20,000	40,000
001.515.3114 Consulting Services - Permit P&Z Pass Thru	112,299	50,000	100,000
001.515.3123 Consulting Services- New Development	199,825	75,000	150,000
001.515.4202 Postage	6	200	200
001.515.4625 Building Official	338,279	360,000	375,000
001.515.4801 Legal Advertising & Recording	-	1,000	1,000
Total:	888,391	631,200	816,200

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	YTD 09/17/2025	Budget 24/25	Final Budget FY 25/26
Human Resources			
001.518.1200 Compensation (HR)	70,462	72,500	77,250
001.518.2100 Payroll Taxes - FICA	5,271	5,569	5,910
001.518.2200 Retirement	3,663	3,640	3,863
001.518.2301 Group Health Insurance	11,573	12,000	13,000
001.518.2306 FMLA Administration	18,360	1,565	2,000
001-518-2307 POP/ERISA Administration	675	-	350
001-518-2308 COBRA Administration	598	-	350
001.518.3101 Legal	581	8,000	6,000
001.518.3105 Hiring Expense and Testing	514	2,500	3,000
001.518.3110 Compensation Study		150,000	-
001.518.4102 Cell Phone	515	600	650
001.518.4202 Postage	44	100	150
001.518.4901 Employee Recognition	5,479	4,000	800
001.518.5101 Office Supplies	214	350	500
001.518.5401 Memberships	100	150	150
001.518.5501 Meetings and Workshops	-	350	500
001.518.5540 Travel and Per Diem	-	350	200
Total:	118,048	261,674	114,672

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Public Works			
001.519.1200 Compensation (PW)	413,540	460,770	521,751
001.519.1300 Other Compensation	-	10,750	-
001.519.2100 Payroll Taxes - FICA	30,696	35,249	37,586
001.519.2200 Retirement	19,339	23,039	24,535
001.519.2301 Group Health Insurance	84,873	96,000	104,000
001.519.2399 Other	10,812	-	-
001.519.3103 Surveying Services	7,950	2,500	8,000
001.519.3105 Hiring Expense and Testing	662	1,000	-
001.519.3106 Arborist	-	2,000	2,000
001.519.3109 Engineering Services	26,013	15,000	10,000
001.519.4101 Telecommunications	1,428	3,000	2,000
001.519.4102 Cell Phone	3,542	5,000	6,000
001.519.4103 Internet	3,746	4,000	4,500
001.519.4202 Postage	10	100	300
001.519.4301 Electric	3,570	5,000	5,500
001.519.430 Water	857	500	500
001.519.4401 Auto Lease	13,136	23,800	10,000
001.519.4403 Office Equipment Lease	3,483	4,000	4,000
001.519.4405 Equipment Rental	3,373	4,000	4,500
001.519.4501 General Liability Insurance	31,123	30,000	18,000
001.519.4601 Drainage Stormwater Maintenance	9,400	30,000	30,000
001.519.4603 Vehicles Repair	9,577	10,000	10,000
001.519.4604 Laboratories	-	500	250
001.519.4606 Equipment Repair	11,068	15,000	15,000
001.519.4608 Building Maintenance	53,391	50,000	60,000
001.519.4609 Office Equipment and Maintenance	-	-	2,500
001.519.4611 Septic Repair and Maintenance	2,710	3,000	3,000
001.519.4612 Landscaping - Mowing	89,687	60,000	100,000
001.519.4613 Parks and Grounds	18,006	20,000	20,000
001.519.4614 Pest Control	7,744	10,000	13,000
001.519.4615 Tree Service	25,116	35,000	35,000
001.519.4690 Disaster Expenses	219,647	-	-
001.519.4702 Brochures	-	250	250
001.519.4901 Employee Recognition	-	-	1,000
001.519.4904 Disposal Fees	31,372	25,000	30,000
001.519.4908 Equipment	1,921	2,000	2,000
001.519.5101 Office Supplies	937	1,500	1,600
001.519.5203 Fuel	26,755	25,000	35,000
001.519.5205 Uniforms	1,219	2,600	2,600
001.519.5207 Tools, Hardware and Supplies	5,498	18,000	10,000
001.519.5208 Janitorial Supplies	9,268	7,000	7,000
001.519.5212 FFE (Furniture, Fixtures, Equipment)	-	-	500
001.519.5299 Other	-	-	300
001.519.5301 R-O-W Maintenance & Materials	95,387	100,000	60,000
001.519.5302 Paved Road Resurfacing	75,000	75,000	100,000
001.519.5304 Dirt Road Resurfacing Material	50,000	50,000	-
001.519.5305 Historic Cemetery	2,948	20,000	20,000
001.519.5306 Town Event Supplies	-	-	500
001.519.5501 Meetings and Workshops	33	500	500
001.519.5502 Training	-	-	1,000
001.519.5540 Travel and Per Diem	-	-	300
001.519.6040 Machinery & Equipment	48,035	30,000	1,500
001.519.6070 ROW Tree Project	8,685	-	10,000
001.519.6340 Capital Machinery & Equipment	25,683	25,684	26,000
Look for Debt Service code on Machinery - Clam Truck	-	-	-
Total:	1,487,239	1,341,742	1,361,972

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Oakland Police Department	YTD 09/17/2025	Budget 24/25	Final Budget FY 25/26
001.521.1200 Compensation (PD)	1,315,014	1,328,314	1,566,039
001.521.1300 Other Compensation		1,000	-
001.521.1400 Overtime		45,000	-
001.521.2100 Payroll Taxes - FICA	98,524	101,616	107,108
001.521.2200 Retirement	187,552	170,134	213,631
001.521.2301 Group Health Insurance	188,318	228,000	247,000
001.521.2401 Workers' Compensation	28,522	35,000	29,000
001.521.3101 Legal Services	3,030	3,300	3,300
001.521.3105 Hiring Expense and Testing	58	3,630	3,630
001.521.3110 Computer Services	80,566	82,000	130,000
001.521.3402 Radio Dispatch	52,258	53,671	53,826
001.521.3407 Transcribing Services	116	1,250	1,250
001.521.3408 Internet Database Services	750	1,100	1,100
001.521.4101 Telecommunications	4,887	1,500	6,000
001.521.4102 Cell Phone	1,618	1,920	2,500
001.521.4103 Internet	24,106	25,700	30,000
001.521.4202 Postage	649	750	1,000
001.521.4301 Electric	18,052	23,200	25,000
001.521.4302 Water	3,420	4,000	4,200
001.521.4401 Auto Lease	83,906	77,020	68,000
001.521.4403 Office Equipment Lease	7,975	5,000	10,000
001.521.4501 General Liability Insurance	83,238	81,000	46,000
001.521.4504 High Risk Insurance	2,001	2,100	2,100
001.521.4603 Vehicles and Equipment Repair	52,951	40,000	60,000
001.521.4609 Office Equipment and Maintenance	408	4,000	4,000
001.521.4616 Radar/Speedometer	1,365	2,750	3,025
001.521.4701 Letterhead	-	300	300
001.521.4702 Brochures	177	1,100	1,300
001.521.4901 Employee Recognition	-	1,000	4,500
001.521.4902 Community Relations	7,002	2,000	5,000
001.521.4903 School Safety Program	363	750	1,000
001.521.4904 Media / Public Relations	6,000	6,000	6,000
001.521.4999 Other	-	-	-
001.521.5101 Office Supplies	2,486	6,000	7,000
001.521.5202 Computer Software	34,885	72,300	89,000
001.521.5203 Fuel	65,523	70,000	75,000
001.521.5205 Uniforms	5,182	20,000	20,000
001.521.5206 Evidence Supplies	-	-	7,000
001.521.5207 Tools, Hardware and Supplies	981	14,500	7,500
001.521.5208 Janitorial Supplies	-	200	200
001.521.5210 Body Armor	-	5,500	5,500
001.521.5211 Officer Equipment	40,459	47,883	45,000
001.521.5216 K-9 Operating Supplies	2,124	3,600	4,000
001.521.5217 Grant Expense	9,197	-	11,000
001.521.5299 Program Expense	-	-	-
001.521.5401 Memberships	1,639	1,418	1,725
001.521.5501 Meetings and Workshops	8,635	11,000	11,000
001.521.5502 Accreditation		-	
001.521.5503 Education Training		-	
001.521.5540 Travel and Per Diem	2,109	5,500	5,500
001.521.5599 Other	265	1,000	1,000
001.521.6700 Computers & Servers Capital	-	-	
Total:	2,426,311	2,593,006	2,926,234

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Arts and Heritage Center			
001.539.4103 Internet	1,430	1,550	1,600
001.539.4104 Security Monitoring	1,501	1,330	2,000
001.539.4301 Electric	5,007	8,000	6,500
001.539.4302 Water	1,460	1,900	2,100
001.539.4403 Office Equipment Lease	3,270	5,500	4,000
001.539.4608 Building Maintenance	-	-	-
001.539.4614 Pest Control	1,578	1,450	2,000
001.539.5101 Office Supplies	1,112	1,500	1,650
001.539.5207 Tools, Hardware, and Supplies	84	300	350
001.539.5212 FFE (Furniture, Fixtures, Equipment)	468	2,000	2,200
001.539.5299 Other	1,359	2,000	-
001.539.5407 Center Exhibits	9,210	4,000	4,400
001.539.5545 Marketing and Branding	2,049	2,220	2,442
Total:	28,526	31,750	29,242

Special Events			
001.540.5497 Events	47,436	54,400	60,000
001.540.5498 Events - Sponsorships	5,000	-	5,000
001.540.5500 Holiday Décor	31,353	32,651	45,000
Total:	83,789	87,051	110,000

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Oakland Nature Preserve			
001.579.1200 Compensation	156,718	184,595	196,092
001.579.2100 Payroll Taxes - FICA	11,944	14,122	15,001
001.579.2200 Retirement	3,941	1,973	5,253
001.579.2301 Group Health Insurance	25,361	24,000	26,000
001.579.2401 Workers Compensation Insurance	-	800	-
001.579.3499 Other	3	-	-
001.579.4102 Cell Phone	404	500	500
001.579.4301 Electric	5,562	6,000	7,000
001.579.4302 Water	2,029	1,000	2,500
001.579.4501 General Liability Insurance	15,305	11,000	8,000
001.579.4503 Property Insurance	1,339	-	2,000
001.579.4608 Building Maintenance	747	1,000	2,000
001.579.4612 Landscaping	-	-	1,000
001.579.4614 Pest Control	1,233	1,100	1,500
001.579.5208 ONP Janitorial Supplies	-	-	1,000
Total:	224,586	246,090	267,846

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Municipal Services			
001.522.3406 Fire & Emergency Rescue Service	1,872,208	2,070,000	2,550,000
Code Enforcement			
001.524.4204 Postage	10	100	100
001.524.4622 Magistrate	207	400	500
Total	217	500	600
Misc Services			
001.530.4610 Traffic Lights R&M	53,955	10,000	20,000
001.531.1430 Electric - Traffic Lights	23,632	20,000	20,000

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Facility Rentals			
001.572.4302 Water	9,967	8,000	6,000
001.572.4608 Building Maintenance	11,114	60,000	35,000
001.572.4611 Septic System Maintenance	-	2,000	2,000
001.572.4612 Landscaping	18,620	30,000	30,000
001.572.4617 Facility Rental Repairs	1,826	25,000	15,000
001.572.4618 Facility Rental Expenses	-	-	15,000
001.572.5103 Facilities Janitorial Supplies	-	-	2,000
Total:	41,527	125,000	105,000
Total Expenses:	9,429,500	9,838,667	10,718,359
Contingency / Reserves			302,590
Revenue less Expenses			0

Final Utility Fund FY 25/26 Budget

Proposed Revenues

Account	Line Item	YTD 09/17/25	Budget 24/25	Final Budget 25/26
400.334.0332	State Grant LPA0118 Sewer	\$0	\$500,000	\$0
400.334.0333	State Grant LPA0595 Alternative Wtr	\$0	\$2,000,000	\$2,000,000
400.335.0334	State Grant WG120 Sewer	\$0	\$0	\$0
400.335.0335	State Grant WS100	\$0	\$2,000,000	\$2,000,000
400.335.0336	State Grant LPA Sewer	\$0	\$850,000	\$0
400.335.0337	Prepaid Lift Station 7 - Briley Farms	\$0	\$485,000	\$0
400.341.9004	Lien Search Fees	\$15,750	\$10,000	\$12,000
400.343.0002	Connection Fees	\$99,560	\$120,000	\$120,000
400.343.0003	Water Violation	\$29,550	\$15,000	\$25,000
400.343.0004	Water Meter Purchase	\$0	\$0	\$0
400.343.0005	Water Damage Reimbursement	\$0	\$0	\$1,500
400.343.0031	Water Revenue	\$1,598,131	\$1,625,000	\$1,695,000
400.343.0040	Wastewater Revenue	\$625,121	\$560,000	\$605,000
400.343.0045	Wastewater Tap Fee	\$1,750	\$10,000	\$5,000
400.343.0050	WG Wastewater Revenue	\$24,552	\$0	\$60,000
400.343.0060	WG Reclaimed Water Revenue	\$77,406	\$50,000	\$80,000
400.343.0070	Montverde Wastewater Revenue	\$10,584	\$8,000	\$10,000
400.343.0099	Miscellaneous Revenue	\$10,957	\$0	\$0
400.343.4001	Refuse Collection	\$446,304	\$510,000	\$600,000
400.343.4002	Recycle Bins	\$10	\$100	\$50
400.361.1001	Interest Income	\$14,654	\$200	\$20,000
400.384.0002	SRF Proceeds Alternative Water	\$123,710	\$319,000	\$319,000
400.389.8000	Capital Contribution from Private S		\$0	\$0
	Estimated Cash Brought	\$0	\$0	\$0
	Total Revenue	\$3,078,040	\$9,062,300	\$7,552,550

(\$4,319,000 is Grants and Loan / \$3,233,550 Operating)

Final Utility Fund FY 25/26 Budget

Proposed Expenditures				
Account	Line Item	YTD 09/17/25	Budget 24/25	Final Budget 25/26
WATER				
400-533-1200	Compensation (Water)	\$247,381	\$328,798	\$379,000
400-533-1300	Contracted Compensation	\$0	\$0	\$0
400-533-2100	Payroll Taxes - Fica	\$18,565	\$25,153	\$30,000
400-533-2200	Retirement	\$9,377	\$14,727	\$17,000
400-533-2301	Group Health Insurance	\$53,742	\$72,000	\$78,000
400-533-2401	Workers' Compensation	\$7,901	\$10,000	\$7,800
400-533-3103	Surveying Services	\$100	\$3,000	\$3,000
400-533-3105	Hiring Expense And Testing	\$461	\$500	\$0
400-533-3109	Engineering Services	\$29,089	\$25,000	\$25,000
400-533-3202	Auditing Services	\$31,250	\$35,000	\$40,000
400-533-3401	Water Locating	\$14,692	\$5,200	\$18,000
400-533-3411	Utility Rate Study	\$0	\$0	\$12,000
400-533-3412	Impact Fee Study	\$0	\$10,000	\$0
400-533-3413	Consumptive Use Permit	\$5,035	\$50,000	\$50,000
400-533-3414	Water System Expansion	\$0	\$25,000	\$13,000
400-533-4101	Telecommunications	\$4,232	\$5,000	\$7,500
400-533-4102	Cell Phone	\$350	\$600	\$0
400-533-4103	Internet	\$0	\$3,000	\$0
400-533-4201	Billing Statements Postage	\$5,014	\$5,500	\$6,000
400-533-4202	Postage	\$1,195	\$3,000	\$3,000
400-533-4301	Electric	\$87,494	\$95,000	\$100,000
400-533-4302	Water	\$2,189	\$2,000	\$3,000
400-533-4403	Office Equipment Lease	\$375	\$2,300	\$1,000
400-533-4501	General Liability Insurance	\$21,819	\$18,000	\$12,000
400-533-4602	Hydrant Maintenance	\$8,089	\$30,000	\$15,000
400-533-4603	Vehicle Repair	\$2,962	\$5,000	\$6,000
400-533-4604	Laboratories	\$4,030	\$3,500	\$6,000
400-533-4605	Water Tank Maintenance	\$22,468	\$40,000	\$50,000
400-533-4606	Equipment Repair	\$1,280	\$10,000	\$10,000
400-533-4607	System Operations	\$82,228	\$60,000	\$85,000
400-533-4608	Backflow Operations	\$0	\$0	\$13,000
400-533-4699	Other	\$9	\$0	\$100
400-533-4801	Legal Advertising And Recording	\$60	\$600	\$600
400-533-5101	Office Supplies	\$1,581	\$3,000	\$4,000
400-533-5202	Computer Software	\$30,616	\$50,000	\$60,000
400-533-5203	Fuel	\$0	\$6,000	\$0
400-533-5204	Chemicals	\$45,703	\$68,000	\$75,000
400-533-5205	Uniforms	\$800	\$2,000	\$2,500
400-533-5207	Tools, Hardware And Supplies	\$12,477	\$18,000	\$12,000
400-533-5215	Metering Equipment	\$18,961	\$100,000	\$50,000
400-533-5217	Water Meters - Kamstrup	\$182,455	\$275,000	\$300,000
400-533-5401	Memberships	\$2,340	\$2,500	\$3,000
400-533-5500	Contingency	\$19,005	\$60,162	\$0
400-533-5501	Meetings And Workshops	\$0	\$200	\$500
400-533-5503	Education Training	\$0	\$500	\$2,000
400-533-5599	Other	\$140	\$300	\$0
400-533-6430	Infrastructure	\$0	\$50,000	\$50,000
400-533-6440	Machinery And Equipment	\$0	\$25,000	\$25,000
400-533-6830	Alternative Water Project Design	\$0	\$0	\$0
400-533-6860	Alternative Water Project	\$0	\$4,000,000	\$4,000,000
400-533-7100	Debt Service Usda	\$13,330	\$13,330	\$14,000
400-533-7101	Debt Service Water Tank Srf	\$95,832	\$96,000	\$96,000
400-533-7110	Debt Service - Backhoe	\$19,026	\$19,030	\$20,000
400-533-7300	Other Debt Service Costs	\$0		\$319,000
	Total Water Expenses	\$1,103,656	\$5,676,900	\$6,024,000

Final Utility Fund FY 25/26 Budget

Proposed Expenditures				
Account	Line Item	YTD 09/17/25	Budget 24/25	Final Budget 25/26
SOLID WASTE				
400.534.4904	Refuse Collection	\$436,838	\$510,000	\$600,000
400.534.4905	Recycle Bins	\$0	\$10,000	\$0
	Total Solid Waste Expenses	\$436,838	\$520,000	\$600,000

WASTEWATER				
400-535-3103	Surveying Services	\$0	\$2,500	\$2,500
400-535-3109	Engineering Services	\$0	\$25,000	\$25,000
400-535-3111	Legislative Services	\$101,090	\$102,000	\$102,000
400-535-4101	Telecommunications	\$3,137	\$2,500	\$3,600
400-535-4301	Electric	\$9,507	\$20,000	\$30,000
400-535-4305	Clermont Wastewater Fees	\$270,467	\$270,000	\$350,000
400-535-4315	WG Wastewater Fees	\$137,528	\$120,000	\$150,000
400-535-4320	Montverde Wastewater Fees	\$9,666	\$8,400	\$15,000
400-535-4603	Vehicle Repair	\$0	\$2,500	\$2,500
400-535-4604	Laboratories	\$0	\$1,000	\$1,000
400-535-4606	Equipment Repair	\$0	\$2,500	\$5,000
400-535-4607	System Operations	\$48,496	\$25,000	\$30,000
400-535-4626	Lift Station Maintenance	\$39,108	\$45,000	\$45,000
400-535-5203	Fuel	\$229	\$4,000	\$0
400-535-5204	Chemicals	\$2,830	\$3,000	\$4,000
400-535-5207	Tools, Hardware And Supplies	\$410	\$3,000	\$3,000
400-535-6440	Machinery And Equipment	\$0	\$40,000	\$0
400-535-6800	Town Septic To Sewer	\$0	\$850,000	\$0
400-535-6920	Design Miscellaneous	\$0	\$35,000	\$0
400-535-6975	Lift Station #7 - Briley	\$690,417	\$985,000	\$0
	Total Wastewater Expenses	\$1,312,885	\$2,546,400	\$768,600

Town Contingency	\$159,950
Total Revenue	\$7,552,550
Total Utility Expenses	\$7,392,600
Revenues less Expenses	\$0

Town of Oakland

Impact Fee Fund 25/26 Final Budget

	Estimated Totals	Final Budget 25/26
Water System	1,340,621	
Alternative Water - Additional Services/ Costs		450,000 *
New Plant Operator Equipment**		50,000
Town Center Irrigation Well		20,000
Additional Water Plant & Pump Design		500,000
Reserves for Future Projects		320,621
Wastewater System	104,211	
Triplex Lift Station 1 Expansion Phase 2 - Construction		60,000
Reserves for Future Projects		44,211
Parks and Recreation	673,745	
Oakland Nature Preserve - Pavilion		50,000 *
Sadler Park Phase 2 : Landscaping, Trail, Golf Cart Access		250,000
Speer Park Improvements - Restroom Design		50,000
Reserves for Future Projects		323,745
Law Enforcement	236,269	
Reserves for Future Projects		236,269
Transportation	2,431,098	
Roundabout Landscape		30,000
Catherine Ross Rd - Additional Improvements		150,000
Tubb Street Streetscape		300,000
Dirt Road Improvements		500,000
Intersection Improvements - Winters Landing & Macchi		350,000 *
Oakland Ave & Daniels Roadway Improvements		100,000
Jefferson St. / Oakland Avenue Improvements		75,000
East Oakland Ave Sidewalk Improvements		75,000
Transportation Study & Design		75,000
Reserves for Future Projects		776,098
Administrative Facilities	171,198	
Space Needs Study		70,000
Reserves for Future Projects		101,198
Fire Protection	138,250	
Hydrant Upgrades		50,000
Reserves for Future Projects		88,250
Totals	5,095,392	5,095,392

* increased due to inflation costs

**subject to statutes

**Oakland Avenue Charter School
FY 2025 - 2026 Final Budget**

REVENUE

Account Code	Account Name	Budget FY 24-25	Final Budget 25-26
3310000	Florida Education Finance FEFP	3,011,131	3,037,099
3310000	Mental Health Allocation	31,494	32,054
3310005	Safe Schools	54,379	55,219
3310006	SAI	123,398	123,436
3310007	ESE Guaranteed Allocation	179,307	183,674
3310008	Teacher Salary Allocation	200,541	
3396000	Class Size Reduction	529,525	534,374
3397000	Charter School Capital Outlay	376,034	344,425
3397000	Addtl Charter School Capital Outlay Carry Over		165,000
3411000	Millage	833,623	1,040,000
3495055	Federal Passed thru Local District	112,000	8,500
3495055	Title II		2,300
3495055	Title IV	-	12,000
3495000	VPK Revenue	379,440	445,000
3495002	Commissions/Donations	5,000	5,000
3495004	Yearbook	6,000	6,000
3495008	Miscellaneous Revenue - Other	1,000	1,000
3495010	Apparel/ Gear	11,000	8,000
3495012	PTO Fundraising	80,000	54,380
3498000	Lost/Damaged/Stolen Textbooks	100	200
3261000	School Lunch Reimbursement	55,000	45,317
3262000	School Breakfast Reimbursement	6,000	5,942
3450000	Food Service Sales Revenue	70,000	95,000
3264000	Adult Meal Revenue		510
3425000	Rental Income	30,000	35,000
3425001	Rental Income Clubs	5,500	15,000
3495001	Field Trip Revenue	50,000	67,000
	Total Revenue	6,150,472	6,321,430

EXPENSES

Account Code	Expenses Account Name	Proposed Budget FY 24-25	Final Budget 25-26
5100100	Basic Instructional Salaries	1,596,641	1,451,611
5100210	Basic Instructional Retirement	79,127	68,615
5100220	Basic Instruct Social Security	121,064	104,998
5100230	Basic Instruct Group Insurance	294,000	338,005
5100240	Basic Instruct Workers Comp	10,000	9,000
5100250	Basic Instruction Unemployment	-	3,500
5100130	Instructional Other Salary	434,252	580,815
5100135	Instructional Other Social Security	21,713	44,432
5100210	Instructional Other Retirement	33,220	29,041
5100230	Instructional Other Group Insurance	84,000	130,000
5100140	Substitute Teacher	45,000	54,000
5100150	Teachers Aide Salary	72,299	61,924
5100210	Teachers Aide Retirement	1,273	1,311
5100220	Teachers Aide Social Security	1,948	4,737
5100150	Teachers Aide Group	10,500	13,000
5100360	Instruct. Rentals/ Licensing	30,000	38,000
5100390	Field Trip Expense	50,000	65,000
5100510	K-5 Education Supplies	25,000	18,000
5100511	K-5 Club Supplies	-	500
5100512	K-5 Apparel/ Gear Supplies	10,000	8,500
5100515	K-5 Supplies Teacher Lead Money	11,000	11,000
5100520	K-5 Textbooks	25,000	10,000
5100530	Basic Education Periodicals	2,500	
5100590	K-5 Educational Materials	12,500	12,000
5100730	Gen Fund Returned Check & Fee	100	100
5200100	ESE/ESOL Salaries	76,894	80,344
5200210	ESE/ESOL Retirement	2,732	2,814
5200220	ESE/ESOL Social Security	4,180	6,148
5200230	ESE/ESOL Group Insurance	10,500	13,000
5200310	Speech and Occupational Therapy	54,223	55,849
5200210	Speech Retirement	2,732	2,492
5200315	Speech Social Security	4,148	4,272
5200230	Speech Group Insurance	10,500	13,000
5200510	ESE Materials and Supplies	1,500	200
5500100	VPK Salaries	149,250	138,278
5500210	VPK Retirement	4,198	4,573
5500220	VPK Social Security	6,793	10,578
5500230	VPK Group Insurance	31,500	39,000
5500510	VPK Materials and Supplies	5,000	4,500
5500730	Staff Training	1,200	500
6100390	Law Enforcement/Safe Schools	50,000	50,000
6120100	Guidance Services Salaries	67,193	69,209
6120210	Guidance Services Retirement	3,360	3,460

6120220	Guidance Serv Social Security	5,140	5,295
6120230	Guidance Serv Group Insurance	10,500	13,000
6120510	Guidance Supplies	250	150
6130100	Health Services Salaries	26,228	27,829
6130220	Health Services Social Security	2,067	2,129
6130510	Clinic Supplies	-	150
6130520	Other Health Services	150	2,500
6200310	IT Services	40,000	40,000
6200350	Computer & Technical Repair	5,000	5,000
6200510	Media/ Computer Supplies	800	1,500
6200511	Media Services/OTHER	4,000	3,000
6200690	Computer Software	44,000	25,000
6300310	Instruction/ Curriculum Devel	5,000	2,800
6400730	Instructional Staff Training	5,000	3,000
7100730	Disctrict Administration Fees	125,000	125,000
7300110	School Admin Salaries	99,652	102,641
7300210	School Admin Retirement	4,978	5,132
7300220	School Admin Social Security	7,617	7,852
7300230	School Admin Group Insurance	10,500	13,000
7300160	School Admin Clerical Salaries	327,887	339,598
7300210	School Admin Retirement	16,291	16,780
7300220	School Admin Social Security	24,926	25,902
7300230	School Admin Group Insurance	63,000	78,000
7300320	School Leaders Liability Ins	22,000	12,250
7300510	School Admin Supplies	600	300
7300790	School Admin- Misc	1,000	500
7500310	Audit Fees	25,000	30,000
7500510	Fiscal Services Supplies	200	200
7500690	Fiscal Software	2,400	3,300
7500730	Accounting and Payroll Fees	22,500	30,000
7500740	Merchant Service Fees	350	350
7500810	Management Fees	81,000	81,000
7500811	Volunteer Appreciation	300	250
7720370	Postage/Website/Parent Communic	8,000	7,000
7720380	Yearbook	5,000	
7720390	Advertising	350	200
7730230	COBRA Premiums	2,500	2,500
7730240	FMLA Adminstration		1,800
7730310	Attorney Fees- HR	2,500	2,500
7730330	Travel/Conference/Per Diem	500	750
7730331	Membership - Charter Schools	3,200	3,200
7730390	Fingerprint/Drug Test/Phys/Training	2,000	2,500
7750643	Capitalized Computer Hardware	15,000	15,000
7750644	Non-Cap Computer Hardware	15,000	15,000
7760360	Office Equipment Lease	25,000	28,000
7760642	Office Non Cap FFE	1,500	1,500
7800100	Pupil Transporation Salaries	-	3,600

7800350	Bus Maintenance	2,500	3,000
7800460	Diesel Fuel	300	300
6900652	Other Motor Vehicle	5,625	500
7900100	Custodial Salaries	54,080	55,702
7900210	Custodial Retirement	2,704	2,785
7900220	Custodial Social Security	4,137	4,261
7900230	Custodial Group Insurance	10,500	13,000
7900240	Custodial Workers Comp	6,000	13,000
7900310	Contract Custodial Services	81,600	85,000
7900320	Property Insurance	90,000	50,000
7900350	Plant Maintenance	10,000	13,000
7900370	Communications	17,000	19,000
7900380	Water/Trash	15,500	22,000
7900430	Electricity	130,000	132,000
7900450	Gasoline	200	200
7900510	Custodial Supplies	13,000	14,000
7900641	Operations FFE Capitalized	-	2,000
7900642	Operations FFE Non Cap	-	1,500
8100350	Repairs/Preventative Maint	60,000	65,000
8100510	Maintenance Supplies	13,000	12,000
8100512	Modular Lease	50,000	-
8100630	Facility Capital Improvement	50,000	178,000
9200360	Facility Rental	720,000	720,000
7600100	Food Service Salaries	70,460	82,408
7600220	Food Service Social Security	5,411	6,304
7600250	Food Service Unemployment	1,000	1,000
7600350	Food Service Maint/Repairs	5,000	1,000
7600510	Kitchen Supplies	4,000	2,000
7600570	Food Service Food	95,000	92,000
7600730	Food Service Fees and Permits	2,100	2,500
7600910	Meals Refunds	500	250
9100790	Donations	5,000	4,000
9300100	Capitol Outlay		
	Total Expenses	6,045,546	6,240,974
	Total income	6,150,472	6,321,430
	Difference	104,926	80,456
	Total Expenses w/ Estimated Reserves	6,150,472	6,321,430