



FY 2026-27

# Budget Workshop

# Village Commission

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$42,984	\$17,359	(\$25,624)

- Savings in telephone services due to costs being transferred to the IT Department
- Eliminate Travel, Conferences and Meeting expenditures for Commissioners, except Mayor

# Village Manager Dept.

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$101,850	\$102,935	\$1,085

- Eliminate cell phone stipend for Village Manager
- Reduction in Travel Conferences and Meetings, expense
- Eliminate dues, subscriptions & memberships expense
- Reduction in gas and oil budget for the Village Manager
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15% (Deputy Village Manager/HR Dir)
- Projected mandatory increase in workers compensation, 10%

# Human Resources Dept.

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$134,954	\$136,837	\$1,883

- Eliminate miscellaneous employee events (birthday celebrations, retirements, flower baskets)
- Eliminate uniforms
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%

# Village Clerk Dept.

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$189,103	\$257,513	\$68,410

- Add a Records Clerk position
- Increase professional service expense by adding document scanning
- Increase postage
- Increase special advertising and advertising software
- Increase election expense
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%

# Finance Dept.

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$413,870	\$548,061	\$134,191

- Reinstatement of Controller position
- Increase in professional development for Finance Team
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%

# Legal Dept.

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$304,503	\$313,031	\$8,528

- Slight increase in annual contract fee

# Information Technology Dept.

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$337,387	\$366,895	\$29,508

- Addition of IT Technician position
- Eliminate CIS Police Dispatch Software
- Eliminate Smarsh-archive text
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%

# General Government

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$1,441,862 Operating \$199,309 <u>Sakura Debt</u> <b>\$1,641,171</b>	\$1,825,830 Operating \$194,982 <u>Sakura Debt</u> <b>\$2,020,812</b>	\$383,968 Operating (\$4,327) <u>Sakura Debt</u> <b>\$379,641</b>

- Added off-duty expense for police officers
- Eliminate snacks and drinks for public meetings
- Increase in liability, automobile, general, property and w/c insurance
- Eliminate Equipment rental (mailing equipment)
- Merchant fees increase
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%
- Reduction in the duration of administrative leave for Police personnel through February 11, 2027

# Police Department

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$8,447,167	\$8,330,058	(\$117,109)

- Transferred off-duty expense to general government
- Police Officer position unfunded for FY 2027
- F/T Marine Patrol position unfunded for FY 2027
- Promotion and status correction for Public Safety Communications Supervisor to Manager
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%
- Increase vehicle leases / oil / gas / maintenance
- Increase in equipment / uniforms
- Eliminate education / training from general fund
- Increase budget for re-accreditation

# Code Compliance Dept.

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$216,268	\$228,355	\$12,087

- Eliminate uniform expense
- Increase in gas and oil expense
- Eliminate machinery and equipment (axon cameras)-Funded from Police Department
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%

# Community Engagement-Consolidated P&R and Communications

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$428,673	\$1,098,328	\$669,655

- The Parks and Recreation Department was consolidated with Communications to form the new Community Engagement Department. All expenses previously budgeted under Communications have been fully transferred to the new department.
- Personnel needs for new Department
- Continuation of YMCA contract
- Eliminate all community events (Halloween, Winter Holiday, Spring Fling and 4<sup>th</sup> of July)

# Building Dept. (no impact to general fund)

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$2,349,996	\$3,814,935	\$1,464,939

- Increase in contractual services (CAP)
- Increase in EPL Software – mandatory updates
- Reduction in professional services – microfilming building permits
- Eliminate contractual services-blue beam studio software for plan reviews
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%

# Street Maintenance Department

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$1,970,824	\$1,113,232	(\$857,592)

- Transfer Capital Projects for Streets, Road and Landscape Improvements to Capital Fund
- Reduction in repairs and maintenance of grounds, trash receptacles
- Eliminate cost allocation, there's already a transfer from general fund
- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%

# Transportation Fund (CITT)

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$1,658,035	\$697,307	(\$960,728)

- Eliminate transfer to capital projects fund
- Eliminate transfer to general fund
- Reduction in roads and streets improvements

# Enterprise Funds

## Utilities Administration

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$5,754,277	\$5,502,233	(\$252,045)

- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%
- Reduction in overtime
- Transferred contract services expenditure for Holiday Lighting to Street Maintenance
- Reduction in sampling and testing permitting

# Enterprise Funds Water Operations

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$2,226,753	\$2,639,541	\$412,789

- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%
- Eliminate repairs and maintenance to buildings
- Reduction in engineering and planning
- Reduction in gas and oil
- Increase in repairs and maintenance of water lines

# Enterprise Funds Sewer Operations

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$2,465,245	\$3,085,632	\$620,387

- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%
- Increase in overtime
- Eliminate repairs and maintenance to buildings
- Increase improvements other than buildings
- Eliminate contingency
- Increase sewage disposal fee (mandatory)
- Increase sewer lines emergency repairs
- Reduction in electric, gas and water expense

# Enterprise Funds

## Sanitation Operations

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$1,960,697	\$1,755,063	(\$205,634)

- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%
- Increase in overtime
- Increase in recycling fees
- Increase in vehicle lease for a garbage truck
- Increase in temporary personnel
- Reduction in repairs and maintenance of vehicles
- Eliminate machinery and equipment

# Enterprise Funds

## Stormwater Fund

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$317,539	\$467,626	\$150,087

- Projected mandatory increase in FRS retirement benefit contributions, 3.85%
- Projected mandatory increase in Health benefit contributions, 15%
- Projected mandatory increase in workers compensation, 10%
- Increase in overtime
- Reduction in repairs and maintenance of equipment
- Add gas and oil

# Debt Service Fund-GOB

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$2,704,551	\$3,929,146	\$1,224,595

- Increase Debt and Interest for Stormwater Bond 2023
- Increase debt millage rate from 1.666 mills to 2.7767 mills

# Debt Service Fund-Roadway Capital Improvement Fund (CITT)

Department Expenditures	FY 25-26 Budget	FY 26-27 Budget	Increase / (Decrease)
	\$112,576	\$111,356	(\$1,200)

- Slight decrease in interest for GOB series \$1.5 (Funded from CITT)

# Millage Rate Calculation

2025 Taxable Value	\$ 1,824,258,723
2026 Taxable Value	\$ 1,890,000,000
FY 2026 Millage Rate	5.7062
FY 2027 Proposed Millage Rate	5.7062
Ad Valorem Revenue 95% @ 5.7062	<b>\$ 10,245,482</b>

		Mills Difference	Ad Valorem	Budget Reduction / Increase
Current Year Estimated Rolled-Back rate (Subject to Property Appraiser certification)	5.5077Mills	-0.1985	\$ 9,889,106	\$ -
Per capita Florida personal income factor	1.0399			
Maximum millage rate requiring a majority (3 out of 5 Commissioners)	5.7275Mills	0.0213	\$10,283,681	\$ 394,575
Maximum millage rate requiring a two-thirds vote (4 out of 5 Commissioners)	6.3002Mills	0.5940	\$11,312,049	\$ 1,422,943
Proposed millage rate based on proposed budget (3 out of 5 Commissioners)	5.7062Mills	-	\$10,245,482	\$ 356,376

- Current Proposed Millage Rate of 5.7062 requires 3 out of 5 votes.
- Reducing the millage rate to the estimated rolled-back rate of 5.5077 mills would decrease ad valorem revenues by approximately \$356,376.
- Increasing the millage rate above 5.7275 mills would require approval by a two-thirds vote (4 of 5 Commissioners).
- Increasing the millage rate above 6.3002 mills would require a unanimous approval (5 of 5 Commissioners).

# Additional Community Funding Options

Description	Cost Impact	Millage Impact	Tax impact on \$300,000 Home
1. Halloween	\$9,000	0.005 mills	\$1.50/year
2. Winter Holiday	\$9,000	0.005 mills	\$1.50/year
3. Spring Fling	\$9,000	0.005 mills	\$1.50/year
4. Fourth of July	\$9,000	0.005 mills	\$1.50/year
5. Circulator	\$150,000	0.0835 mills	\$25.05/year

# Additional Personnel Funding Options

Description	Cost Impact	Millage Impact	Impact on \$300,000 Home
1. Cost to provide 3% COLA to all employees	\$294,954	0.1643 mills	\$49.29/year
2. Cost to restore police patrol officers to 2184 hours	\$95,761	0.0533 mills	\$15.99/year
3. Cost to place all police officers on new pay scale	\$285,545	0.1590 mills	\$47.7/year
4. Cost to combine #2 and #3 above	\$381,306	0.2123 mills	\$63.69/year
5. Cost to increase health coverage for Directors	\$48,419	0.0270 mills	\$8.10/year

# Additional Commission Funding Options

<b>Description</b>	<b>Cost Impact</b>	<b>Millage Impact</b>	<b>Impact on \$300,000 Home</b>
1. Travel, Conferences and Meetings for Vice Mayor and one Commissioner	\$8,000	0.0045 mills	\$1.35/year
2. Commission Sponsored Special Events for Vice Mayor and one Commissioner	\$6,000	0.0033 mills	\$0.99/year

**THANK YOU!!!!**