

Fiscal Year 2026 Tentative Budget





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CITY OF LAKE MARY, FLORIDA

FISCAL YEAR 2026 TENTATIVE BUDGET



**Mayor David Mealor
Deputy Mayor Justin York
Commissioner Jordan Smith
Commissioner George Duryea
Commissioner Colleen Taylor**

City Manager Kevin Smith

Prepared by the Finance Department



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BUDGET MESSAGE

City Manager
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City of Lake Mary

Incorporated in 1973

July 17, 2025

Mayor and Commissioners,

In accordance with State law and the City Charter, I am pleased to transmit the *City of Lake Mary Fiscal Year 2026 Proposed Budget* for your consideration and review. As presented, the FY 2026 budget totals \$52,595,645, representing a 1.72% increase over the prior fiscal year. The included proposed millage rate of 3.5895 mills remains unchanged and the lowest total municipal rate in Seminole County.

Budget Outlook

The national economic landscape continues to present challenges in the preparation of our annual budget. While inflationary pressures have begun to ease, the lingering effects of rising costs continue to impact the affordability of goods and services. Workforce availability and the demand for specialized skills remain critical concerns. Additionally, the economic impact from the tariff policies on international trade is still unclear. With this in mind, it is important that the FY 2026 budget continues to adhere to our long-established strategic approach of maintaining strong fiscal management practices, while ensuring a stable and prosperous future for our City.

Based on projections from the Seminole County Property Appraiser's Office, taxable values for FY 2026 are expected to grow from \$3.67 billion to \$3.83 billion. This equates to a moderate 4.31% increase compared to the previous year. This will generate approximately \$537,086 in additional ad valorem revenues which remains the City's largest single revenue source, accounting for 43.55% of total revenues. Two factors contributed to this modest growth; a significant reduction in new construction (43.60%) compared to the prior year, and a stagnation or decline in commercial valuations due to vacancies in office spaces. Whether this trend is a temporary fluctuation or indicative of a long-term shift remains uncertain.

Development remains active inside the City with several ongoing construction projects, including Heathrow Hill, Rinehart Pointe, Office Biscayne, Fairfield Lake Mary, and Fontaine Subdivision. Looking ahead, upcoming developments such as Alhambra Medical Park, Heathrow Center, Florida Retina Institute, and various additional residential, office, and commercial infill projects are expected in the coming years. As the City approaches full development, maintaining proactive

BUDGET MESSAGE

planning strategies and forward-thinking initiatives is crucial to preserving its outstanding reputation as one of the premier places in Florida to live, work, and establish a business.

Downtown Lake Mary remains a key focal point. Our ongoing \$4.30 million multi-year downtown transformation project, jointly funded by the City and Seminole County through the one-cent sales tax program, along with additional support from American Rescue Plan Act (ARPA), is designed to integrate Uptown/International Parkway, the Medical Corridor/Rinehart Road, and Midtown/Griffin Farms, providing multiple opportunities for those who wish to establish or move their business, as well as those seeking to make Lake Mary their home. The final phase of this project involves converting to underground electrical power lines, upgrading streetlights, signal modifications, and enhancing the streetscape along Country Club Road. Additionally, several developments are on the horizon within the downtown corridor, including Dwell at Lake Mary mixed-use project, Lourdes Landing townhomes, Crystal Lake Condos, and 4th Street Studios, which is currently under construction. Further build-out within the downtown area, particularly along Country Club Road and Wilbur Avenue, is expected, focusing on boutique commercial and residential redevelopment.

It is also important to note that FY 2025 was the end of COVID-related aid and relief provided to local and state governments. The financial flexibility that supported operations over the past years is now gone.

Finally, as always, this budget strives to provide for the highest quality government services possible to facilitate the continuation and enhancement of our community's extraordinary quality of life and economic opportunities, while remaining steadfast in our adherence to an equal level of fiscal responsibility in the provision of those services.

Budget Highlights

- The proposed FY 2026 budget, totaling \$52,595,645 for all funds combined, is \$886,819, or 1.72%, more than the FY 2025 budget.
- The FY 2026 proposed millage rate of 3.5895 remains unchanged for the thirteenth consecutive year and represents the lowest total municipal rate in Seminole County.
- Ad valorem taxable values, as provided by the Seminole County Property Appraiser, are projected to increase 4.31% for FY 2026. At the proposed millage rate, this increase yields \$537,086 more ad valorem revenue than the prior year.
- General Fund revenues, exclusive of ad valorem revenues, are projected conservatively in FY 2026.

Budget in Brief

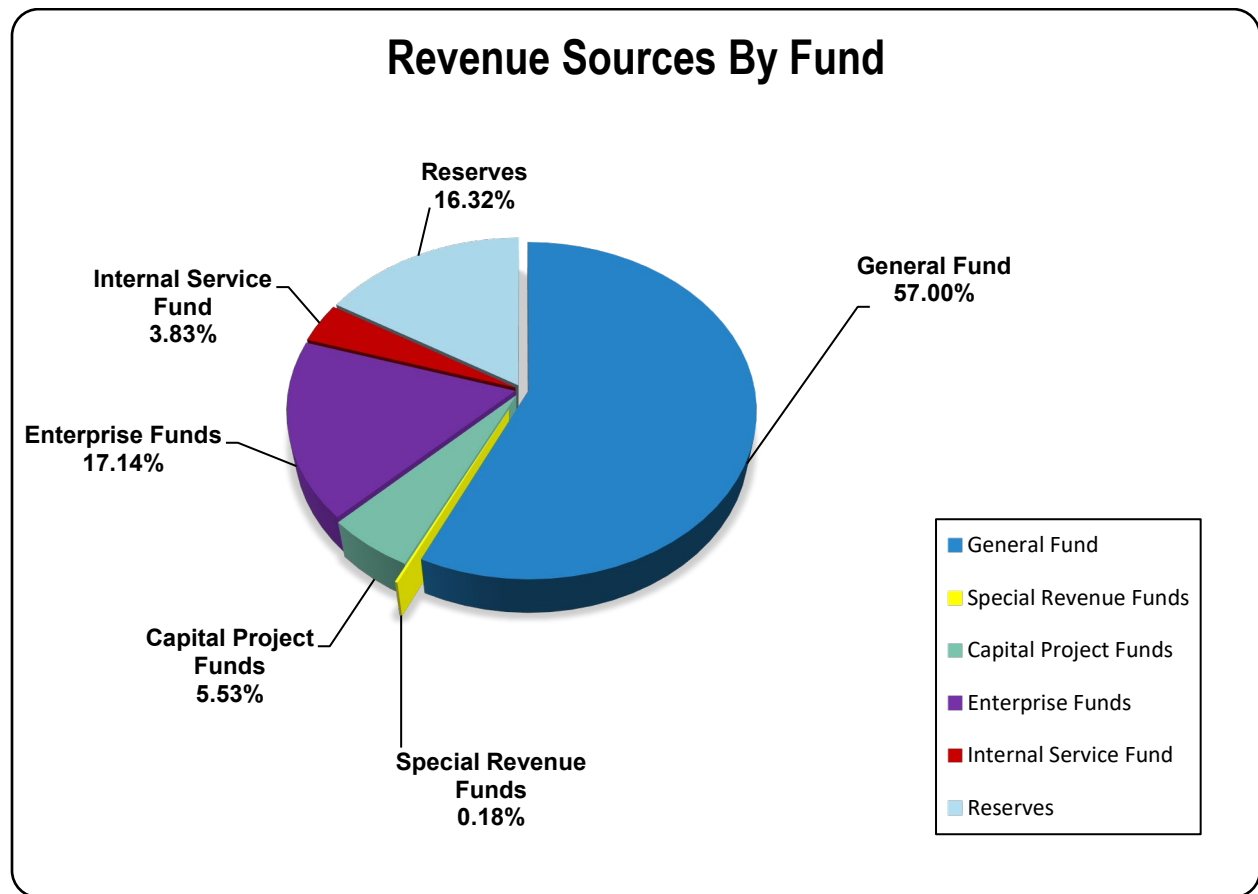


Figure 1 – Total Sources \$52,595,645

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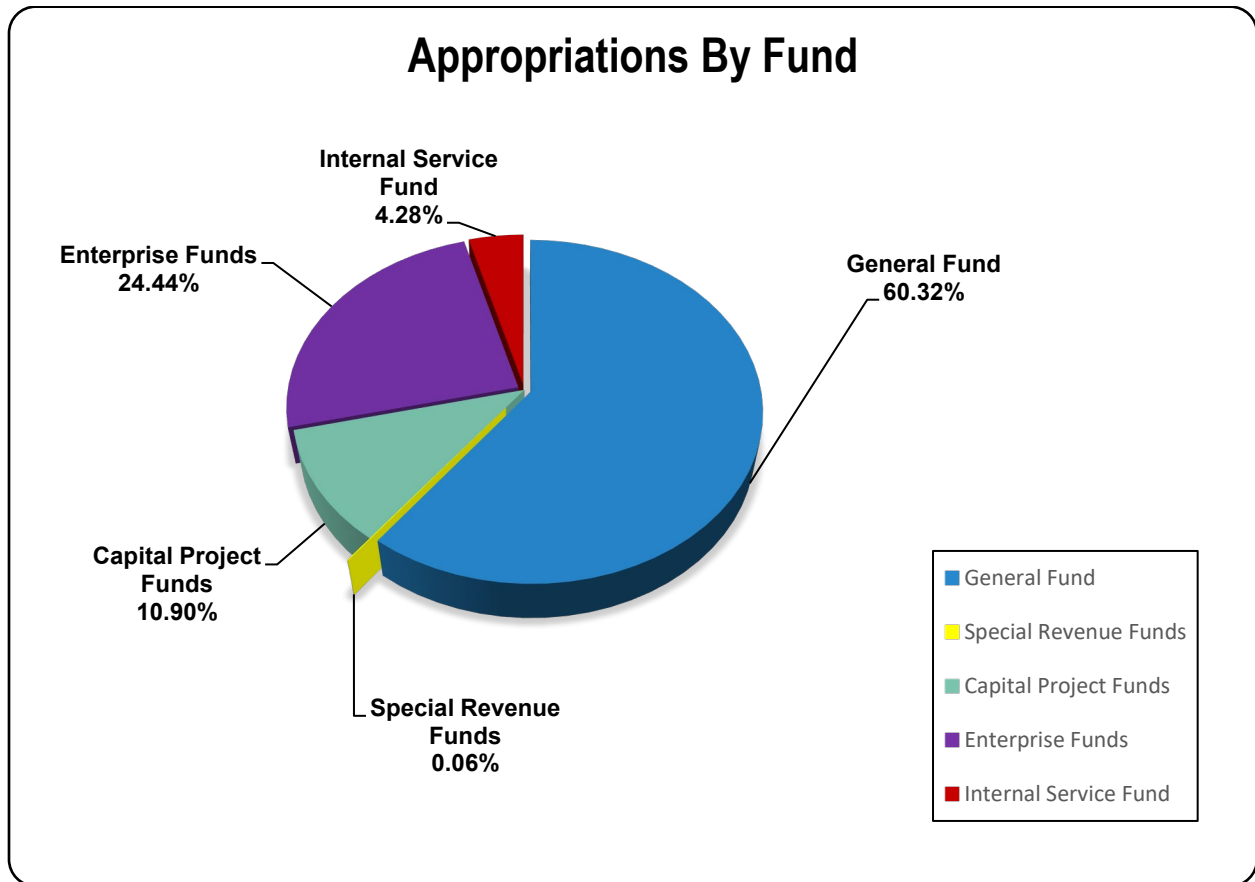


Figure 2 – Total Appropriations \$52,595,645

Debt Service

The City has no outstanding debt and is therefore currently debt-free.

Capital Projects

- Appropriations for FY 2026 General Fund capital projects total \$1,189,400 consisting of IT upgrades, public safety equipment, park enhancements, and capital improvements on our municipal facilities.
- Projects funded via the one-cent sales tax program total \$4.54 million and include the Downtown Improvement Project, Rinehart Road Improvement Project, Street Reconstruction Project, and Sidewalk Improvement Project as follows:
 - An appropriation of \$1,559,000 for the downtown improvement project includes underground electrical power line conversion, streetlight upgrades, signal modifications, and streetscape enhancements along Country Club Road.
 - An \$886,000 allocation for the Rinehart Road improvement project includes planned improvements to Crystal Lake Elementary School vehicular access, and various additional transportation improvements along the Rinehart corridor, as new associated development warrants.
 - \$2,000,000 is earmarked for the biennial street reconstruction project.

BUDGET MESSAGE

- \$100,000 is allocated for the sidewalk improvement project.
- An appropriation of \$1,800,000 is included in the Water/Sewer Fund to replace all electrical components of the original water treatment plant and raw water wells with components that meet current standards. These components have also surpassed its useful life.

Personnel

The proposed FY 2026 budget includes funding for (up to) 3% merit increases, based on employee performance, calculated through the annual evaluation process. Funding is also provided herein for the continuation of our employee recognition program. The proposed budget also provides for the addition of one (1) new Police Officer (SRO) in FY 2026.

Employee Benefits

The City pays a single premium per employee for health insurance (based on the plan selected). For FY 2026, our health insurance premiums are increasing 8.50%, driven by recent high claims experience. Overall claims experience for the Health Pool warrants a higher rate but is mitigated due in large part to the Pool utilizing reserves to fund FY 2026 premiums. We will continue to monitor our health insurance program and related costs and make every effort to contain costs through various means such as employee education, wellness programs, and cost sharing. Dental, long-term disability and life insurance costs remain stable in FY 2026.

Vehicle Replacement Fund

The Vehicle Replacement Fund currently serves a fleet of 173 vehicles and large motorized equipment. Each year, the proposed vehicle replacement schedule is scrutinized for not only age or miles, but overall condition and projected reliability as well. Accordingly, twenty-four (24) items are included for replacement in FY 2026, including two (2) items that were ordered in the prior fiscal year, but not yet received due to availability issues. In total, the items include eight (8) Police vehicles, seven (7) Public Works vehicles, two (2) Fire vehicles, one (1) Facilities vehicle, one (1) Community Development vehicle, one (1) Building vehicle, and four (4) Parks vehicles.

Budget Calendar

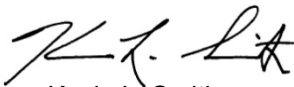
A Commission Workshop to review and consider the Fiscal Year 2026 Proposed Budget is scheduled for July 17, 2025 at 5:00 PM, with additional meetings to be added as the Commission deems warranted.

Subsequently, in accordance with Florida TRIM law, a tentative millage rate is required to be adopted by August 4, 2025. Thus, consideration of a tentative millage rate for adoption by the Commission is included on the July 17, 2025 regular Commission meeting agenda. This item includes my recommendation that the Commission establish a proposed millage rate for FY 2026 of 3.5895 mills (unchanged from FY 2025), set the rolled-back rate at 3.4694 mills, and schedule the first public hearing for adoption of the FY 2026 budget for September 4, 2025, at 7:00 PM in the Commission Chambers.

BUDGET MESSAGE

Acknowledgments

The budget process and this resulting document could not have been completed without the support of the Mayor and Commission and the diligent and cooperative efforts of our Department Directors and staff. Our team is dedicated to providing cost-effective, efficient, innovative services to our community, and do so in an exceptional manner. They are simply the best at what they do and I would like to personally convey my heartfelt thanks to our entire team for their ongoing daily efforts, as well as their cooperation and support throughout this budget process.



Kevin L. Smith
City Manager

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BUDGET AT A GLANCE

BUDGET SUMMARY City of Lake Mary, Florida - Fiscal Year 2026

Description	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Fund Balance, October 1	\$ 31,137,681	\$ 952,765	\$ -	\$ 6,229,007	\$ 15,312,883	\$ 4,504,604	\$ 58,136,940
Revenues & Other Sources:							
Ad Valorem Tax - 3.5895	13,056,336	-	-	-	-	-	13,056,336
Franchise & Utility Taxes	7,238,000	-	-	-	-	-	7,238,000
Licenses & Permits	1,814,000	-	-	-	-	-	1,814,000
Fines & Forfeitures	105,000	7,500	-	-	-	-	112,500
Intergovernmental	2,392,500	-	-	1,799,304	-	-	4,191,804
Charges for Services	2,514,000	5,000	-	-	6,600,000	1,841,614	10,960,614
Other	1,108,000	82,300	-	309,300	2,415,000	172,300	4,086,900
Transfers In	1,750,000	-	-	800,000	-	-	2,550,000
Total Revenues & Other Sources	61,115,517	1,047,565	-	9,137,611	24,327,883	6,518,518	102,147,094
Expenditures & Other Uses:							
General Government	4,068,940	-	-	-	-	-	4,068,940
Finance	815,931	-	-	-	-	-	815,931
Building	1,361,212	-	-	-	-	-	1,361,212
Police	9,518,122	21,600	-	-	-	-	9,539,722
Fire	8,687,929	-	-	-	-	-	8,687,929
Public Works	1,285,826	-	-	-	-	-	1,285,826
Parks & Rec/Facilities Maint.	5,187,465	9,600	-	-	-	-	5,197,065
Water & Sewer	-	-	-	-	7,706,456	-	7,706,456
Stormwater	-	-	-	-	519,505	-	519,505
Vehicle Maintenance	-	-	-	-	-	525,729	525,729
Capital Projects	-	-	-	5,734,400	2,879,100	1,723,830	10,337,330
Debt Service	-	-	-	-	-	-	-
Transfers Out	800,000	-	-	-	1,750,000	-	2,550,000
Total Expenditures & Other Uses	31,725,425	31,200	-	5,734,400	12,855,061	2,249,559	52,595,645
Fund Balance, September 30	\$ 29,390,092	\$ 1,016,365	\$ -	\$ 3,403,211	\$ 11,472,822	\$ 4,268,959	\$ 49,551,449

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STAFFING POSITIONS AT A GLANCE

Positions By Department

Department	Full Time	Part Time	Reserves	Seasonal	2026 Budget
City Commission	-	5	-	-	5
City Manager	5	-	-	-	5
City Clerk	2	-	-	-	2
Community Development	4	-	-	-	4
Information Systems	4	-	-	-	4
Finance	6	-	-	-	6
Building Division	8	1	-	-	9
Police Operations	53	-	2	-	55
Police Support Services	5	-	-	-	5
Fire Emergency Operations	44	-	-	-	44
Community Risk Reduction	3	-	-	-	3
PW - Administration	3	-	-	-	3
PW - Streets/Sidewalk	1	-	-	-	1
Parks & Recreation	22	2	-	7	31
Facilities Maintenance	4	-	-	-	4
Events Center	5	2	-	-	7
Community Center	1	2	-	-	3
Senior Center	-	2	-	-	2
Tennis Center	1	-	-	-	1
PW - Water Treatment Plant	4	-	-	-	4
PW - Water Distribution/Wastewater	9	-	-	-	9
PW – Utility Billing	2	-	-	-	2
Stormwater Utility	2	-	-	-	2
Vehicle Maintenance	3	-	-	-	3
Total	191	14	2	7	214

MILLAGE AND TAXABLE VALUES

Quick Facts

- Based on the preliminary taxable value estimate provided by the Seminole County Property Appraiser on June 25, 2025, ad valorem taxable values in the City rose to \$3.83 billion, up 4.31% from the prior year.
- The proposed millage rate of 3.5895 generates \$13,056,336 in budgeted ad valorem revenues for FY 2026.
- Each 1/10th of a mill generates \$363,737 in ad valorem tax revenue.

Historical Perspective

	FY 21	FY 22	FY 23	FY 24	FY 25	Proposed FY 26
Taxable Value (millions)	\$ 2,806.0	\$ 2,888.9	\$ 3,217.1	\$ 3,459.6	\$ 3,670.5	\$ 3,828.8
% Change in Taxable Value	6.30%	2.96%	11.36%	7.54%	6.10%	4.31%
New Construction Value (millions)	\$ 51.8	\$ 29.5	\$ 91.9	\$ 8.9	\$ 55.5	\$ 31.3
Millage Rate	3.5895	3.5895	3.5895	3.5895	3.5895	3.5895
Rolled-back Rate	3.4257	3.5204	3.3181	3.3362	3.4344	3.4694
Adjusted Rolled-back Rate	4.4525	4.5075	4.3513	4.2922	4.2234	4.3143
Majority Vote Maximum Rate	4.5959	4.7072	4.6180	4.4141	4.4637	4.5089
Two-thirds Vote Maximum Rate	5.0555	5.1779	5.0798	4.8555	4.9101	4.9598
Property Tax Revenue (millions)	\$ 9.60	\$ 9.85	\$ 10.97	\$ 11.85	\$ 12.52	\$ 13.06

Statutory (TRIM) Millage Rates

Rolled-back Rate. This rate provides the same property tax revenue as the prior year, plus tax revenue on new construction. For FY 2026, this rate is 3.4694 and would generate ad valorem revenue of \$12,619,488.

Adjusted Rolled-back Rate. This rate is used to calculate the new year Statutory Maximum Rate(s). It is derived from the prior year tax proceeds with the prior year Maximum Rate divided by the new year taxable value. For FY 2026, this rate is 4.3143 and would generate ad valorem revenue of \$15,692,701.

Majority Vote Maximum Rate. This rate incorporates the Adjusted Rolled-back Rate modified for the change in per capita Florida personal income, as reported each year by the Office of Economic and Demographic Research. This rate would require a majority vote to impose. For FY 2026, this rate is 4.5089 and would generate ad valorem revenues of \$16,400,533.

Two-thirds Vote Maximum Rate. This rate represents 110% of the Maximum Rate and requires a two-thirds (supermajority) vote to impose. For FY 2026, this rate is 4.9598 and would generate ad valorem revenues of \$18,040,623.

LAKE MARY AT A GLANCE

Form of Government	Commission/Manager
Area	9.9 Square Miles
Total Fiscal Year 2026 Proposed Budget	\$ 52,595,645
Taxable Property Valuation	\$ 3,828,809,473
Proposed Fiscal Year 2026 Millage Rate	3.5895

Population		Service Statistics	
2024	17,423	Utilities (Active Accounts)	
2023	17,366	Water	5,278
2022	17,333	Sewer	2,595
2021	16,867	Solid Waste Collection Accounts	
		Residential	5,554
		Commercial	315
Resident Statistics		Streets	
Median Age	43.1	Paved (miles)	66.05
Per Capita Income	\$60,421	Unpaved (miles)	2.46
Unemployment Rate	3.4%	Street Lights	1,135
School Enrollment		Parks & Recreation	
Crystal Lake Elementary	699	Acreage	81
Lake Mary Elementary	881	Parks	12
Lake Mary Preparatory	561	Community Centers	3
Taxable Assessed Values		Community Development	
2024	\$3,459,594,968	Land Use Amendments/Rezoning	8
2023	\$3,220,501,549	License/Permit Reviews	1,323
2022	\$2,888,968,097	Building Development	
2021	\$2,806,016,894	Total Permits Issued	1,753
		Construction Inspections	5,035
Business Tax Receipts		Police	
2024	2,250	Sworn Officers	49
2023	2,343	Civilians	7
2022	2,324	Reserve Officers	2
2021	2,269	Code Enforcement	1
		Fire	
		Employees	49
		Emergency Calls Answered	6,763
		Medical Transports	2,526
		Fire Stations	2

GENERAL FUND

The General Fund is the general operating fund of the City. Accounted for in the General Fund are all resources and transactions except those required to be accounted for in another fund.



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City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Revenues and Expenditures Summary

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 30,006,807	\$ 32,302,498	\$ 32,302,498	\$ 31,137,681
Revenues and Other Sources:				
Millage Rate	3.5895	3.5895	3.5895	3.5895
Ad valorem taxes	\$ 11,963,333	\$ 12,519,250	\$ 12,519,250	\$ 13,056,336
Franchise and utility taxes	7,184,597	6,933,000	6,933,000	7,238,000
Licenses and permits	1,505,815	1,814,000	1,814,000	1,814,000
Fines and forfeitures	179,005	105,000	105,000	105,000
Intergovernmental	2,287,300	2,379,100	2,379,100	2,392,500
Charges for services	2,452,389	2,288,000	2,288,000	2,514,000
Other	1,937,539	863,100	863,100	1,108,000
Operating transfers in	1,350,000	1,750,000	1,750,000	1,750,000
Total Revenues and Other Sources	28,859,978	28,651,450	28,651,450	29,977,836
Total Revenues & Balances	58,866,785	60,953,948	60,953,948	61,115,517
Expenditures and Other Uses:				
General Government	\$ 3,954,671	\$ 3,907,357	\$ 3,907,357	\$ 4,068,940
Finance	676,455	731,205	731,205	815,931
Building	812,699	1,324,948	1,324,948	1,361,212
Police	7,969,307	8,556,788	8,556,788	9,518,122
Fire	7,413,117	8,293,751	8,293,751	8,687,929
Public Works	996,478	1,216,442	1,216,442	1,285,826
Parks & Recreation and Facilities Maint	4,072,560	4,785,776	4,785,776	5,187,465
Economic Incentives	19,000	-	-	-
Transfers Out:				
Capital Projects Fund	650,000	1,000,000	1,000,000	800,000
Total Expenditures and Other Uses	26,564,287	29,816,267	29,816,267	31,725,425
Increase (Decrease) in Fund Balance	2,295,691	(1,164,817)	(1,164,817)	(1,747,589)
Fund Balance, September 30	\$ 32,302,498	\$ 31,137,681	\$ 31,137,681	\$ 29,390,092

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Summary of Revenues

Account Code	Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
	Millage Rate	3.5895	3.5895	3.5895	3.5895
311-10	Ad Valorem Tax	\$ 11,963,333	\$ 12,519,250	\$ 12,519,250	\$ 13,056,336
	Franchise & Utility:				
313-10	Duke Energy - Franchise	1,518,153	1,535,000	1,535,000	1,535,000
313-11	FP&L - Franchise	623,365	638,000	638,000	638,000
313-40	Propane - Franchise	36,395	20,000	20,000	30,000
313-70	Solid Waste - Franchise	771,542	700,000	700,000	760,000
	Total Franchise	2,949,455	2,893,000	2,893,000	2,963,000
314-10	Duke Energy - Utility	1,930,421	1,925,000	1,925,000	1,950,000
314-11	FP&L - Utility	834,831	800,000	800,000	850,000
314-20	Telecommunications	1,366,042	1,240,000	1,240,000	1,375,000
314-80	Propane Gas - Utility	103,848	75,000	75,000	100,000
	Total Utility	4,235,142	4,040,000	4,040,000	4,275,000
	Total Franchise & Utility	7,184,597	6,933,000	6,933,000	7,238,000
	Licenses and Permits:				
321-60	Business Tax Receipts	134,189	134,000	134,000	134,000
322-10	Building Permits	1,184,646	1,500,000	1,500,000	1,500,000
322-20	Electrical Permits	108,706	80,000	80,000	80,000
322-30	Plumbing Permits	21,294	50,000	50,000	50,000
322-40	Mechanical Permits	56,980	50,000	50,000	50,000
	Total Licenses & Permits	1,505,815	1,814,000	1,814,000	1,814,000
	Fines & Forfeitures:				
351-10	Court Fines	138,996	85,000	85,000	85,000
351-30	False Alarm Fees	8,850	5,000	5,000	5,000
351-50	Violation of Local Ordinances	31,159	15,000	15,000	15,000
	Total Fines & Forfeitures	179,005	105,000	105,000	105,000
	Intergovernmental:				
312-41	Local Option Gas Tax	263,200	280,000	280,000	285,000
334-00	Grants	42,442	-	-	-
335-12	State Rev. Share/Gas Tax	629,878	680,000	680,000	680,000
335-14	Mobile Home License	333	100	100	500
335-15	Alcoholic Beverage License	19,007	12,000	12,000	18,000
335-18	1/2 Cent Sales Tax	1,297,984	1,375,000	1,375,000	1,375,000
335-20	Firefighter Supplement	22,260	18,000	18,000	20,000
341-80	County Business License	12,196	14,000	14,000	14,000
	Total Intergovernmental	2,287,300	2,379,100	2,379,100	2,392,500
	Charges for Services:				
341-21	Zoning Fees	25,220	30,000	30,000	30,000
341-22	Site Plan Review Fees	14,484	-	-	15,000
342-10	Police Services	266,867	235,000	235,000	290,000
342-20	CPR Services	3,771	5,000	5,000	5,000
342-30	Fire Services	8,820	10,000	10,000	10,000
342-60	Rescue Transport Fees	1,084,645	990,000	990,000	1,100,000
347-10	Events Center Rentals	601,712	600,000	600,000	600,000
347-11	Senior Center Rentals	13,884	20,000	20,000	20,000

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Summary of Revenues

Account Code	Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
347-12	Catering Fees	87,194	65,000	65,000	85,000
347-15	Community Center	87,418	80,000	80,000	85,000
347-20	Summer Camp Fees	107,156	90,000	90,000	110,000
347-30	Farmers Market	31,724	40,000	40,000	40,000
347-45	Splash Park Fees	701	-	-	1,000
347-50	Park Rentals	8,794	7,000	7,000	7,000
347-60	Sports Complex Rentals	35,913	36,000	36,000	36,000
347-70	Softball Leagues	1,400	5,000	5,000	5,000
347-80	Concession Revenues	11,520	10,000	10,000	10,000
347-90	Tennis Center Revenues	61,166	65,000	65,000	65,000
	Total Charges for Services	2,452,389	2,288,000	2,288,000	2,514,000
	Other:				
361-10	Interest	1,812,947	731,100	731,100	975,000
363-10	Streetlighting	33,157	32,000	32,000	33,000
369-00	Other Miscellaneous Revenues	91,435	100,000	100,000	100,000
	Total Other Revenue	1,937,539	863,100	863,100	1,108,000
	Transfers In:				
381-00	Transfers from W&S	1,350,000	1,750,000	1,750,000	1,750,000
	Total Transfers In	1,350,000	1,750,000	1,750,000	1,750,000
	Total General Fund Revenue	28,859,978	28,651,450	28,651,450	29,977,836
	Carry Forward Fund Balance	30,006,807	32,302,498	32,302,498	31,137,681
	Total Available	\$ 58,866,785	\$ 60,953,948	\$ 60,953,948	\$ 61,115,517

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Summary of Expenditures

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
General Government				
City Commission	\$ 117,825	\$ 134,974	\$ 134,974	\$ 138,140
City Manager	657,933	846,740	846,740	870,186
Legal Services	130,858	180,000	180,000	215,000
City Clerk	239,782	291,092	291,092	314,789
General Administration	1,634,436	1,033,955	1,033,955	1,073,798
Risk Management	8,972	21,800	21,800	21,800
Community Development	461,742	574,829	574,829	571,857
Information Systems	722,123	823,967	823,967	863,370
Total General Government	3,973,671	3,907,357	3,907,357	4,068,940
Finance	676,455	731,205	731,205	815,931
Building Division	812,699	1,324,948	1,324,948	1,361,212
Police				
Operations	7,020,947	7,477,628	7,477,628	8,380,247
Support Services	948,360	1,079,160	1,079,160	1,137,875
Total Police	7,969,307	8,556,788	8,556,788	9,518,122
Fire				
Fire Emergency Operations	7,030,565	7,817,089	7,817,089	8,186,213
Community Risk Reduction	382,552	476,662	476,662	501,716
Total Fire	7,413,117	8,293,751	8,293,751	8,687,929
Public Works				
Administration	338,286	379,520	379,520	398,833
Streets/Sidewalks	657,870	836,922	836,922	886,993
Storm Activities	322	-	-	-
Total Public Works	996,478	1,216,442	1,216,442	1,285,826
Parks and Recreation				
Parks and Recreation	2,661,757	3,044,223	3,044,223	3,358,072
Facilities Maintenance	506,595	608,604	608,604	639,131
Events Center	579,979	675,260	675,260	717,592
Community Center	140,850	179,269	179,269	189,486
Senior Center	59,184	98,487	98,487	104,346
Tennis Center	124,195	179,933	179,933	178,838
Total Parks and Recreation	4,072,560	4,785,776	4,785,776	5,187,465
Transfers Out				
Capital Projects Fund	650,000	1,000,000	1,000,000	800,000
Total Transfers Out	650,000	1,000,000	1,000,000	800,000
Total General Fund	\$ 26,564,287	\$ 29,816,267	\$ 29,816,267	\$ 31,725,425

CITY COMMISSION

MISSION

To represent the citizens of Lake Mary in governing the City.

GOALS

1. To establish policies compatible with federal and state requirements and to make land development decisions consistent with the City of Lake Mary's Comprehensive Plan.
2. To be responsive and understanding to the problems and needs of Lake Mary citizens.
3. To represent the City before the state, county and other units of government in an effort to protect Lake Mary's interests.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Regular meetings held	19	19	0%	19
Special meetings held	2	1	-50%	2
Public hearings held	50	68	36%	68
Representation on other boards	8	8	0%	8
Work sessions held	1	1	0%	1

BUDGET SUMMARY - CITY COMMISSION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300
Benefits	61,663	75,421	75,421	78,304
Operating	10,862	14,253	14,253	14,536
TOTAL	\$ 117,825	\$ 134,974	\$ 134,974	\$ 138,140

STAFFING ANALYSIS - CITY COMMISSION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Mayor	1	1	1	1
Deputy Mayor	1	1	1	1
City Commissioner	3	3	3	3
TOTAL	5	5	5	5

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - City Commission
001-0111-411

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300
21-00 FICA	1,709	3,795	3,795	3,795
22-00 Employer Pension	5,400	5,663	5,663	5,663
23-00 Health/Life Insurance	54,554	65,963	65,963	68,846
Subtotal	106,963	120,721	120,721	123,604
Operating Expenditures:				
40-10 Travel & Per Diem	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
40-20 Travel Allowance	6,000	6,000	6,000	6,000
41-10 Telephone & Fax	384	500	500	500
42-00 Postage & Freight	-	50	50	50
45-50 Insurance Costs	3,660	4,403	4,403	4,686
47-30 Photocopies	111	400	400	400
52-10 General Operating Supplies	342	600	600	600
52-70 Uniforms	365	800	800	800
Subtotal	10,862	14,253	14,253	14,536
Total Costs	\$ 117,825	\$ 134,974	\$ 134,974	\$ 138,140

CITY MANAGER

PROGRAM SUMMARY

To provide professional administration of policies and programs established by the City Commission and to demonstrate leadership and innovation in the supervision of the daily affairs of City government. Also, to provide Human Resource support and Risk Management services to all departments.

GOALS

1. To ensure that the citizens, employees, and applicants of Lake Mary are treated in a fair, courteous, and professional manner.
2. To ensure that the City's Annual Budget is prepared and administered in a manner compatible with accepted governmental accounting procedures and the wishes of the Commission.
3. To provide the Commission with appropriate information and backup material which helps them make policy decisions that are in the best interests of the City.
4. To keep the Commission informed of all matters relative to the City's finances.
5. To ensure compliance with all state, federal and local laws pertaining to equal employment opportunity, Family Medical Leave Act (FMLA), Risk Management, Americans with Disabilities Act, Workers' Compensation, safety and other related programs.
6. To advance economic prosperity for the City of Lake Mary by helping to achieve balanced growth through job creation, business assistance, workforce and neighborhood development programs.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Employment applications received	355	229	-35%	275
Evaluations processed	192	222	16%	200
W/C, accident, liability, loss/damage reports	14	21	50%	15

BUDGET SUMMARY - CITY MANAGER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 468,508	\$ 598,150	\$ 598,150	\$ 617,150
Benefits	166,533	210,172	210,172	218,006
Operating	22,892	38,418	38,418	35,030
TOTAL	\$ 657,933	\$ 846,740	\$ 846,740	\$ 870,186

STAFFING ANALYSIS - CITY MANAGER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Executive Assistant to City Manager	1	1	1	1
Human Resources Director	1	1	1	1
Human Resources Administrator	1	1	1	1
TOTAL	5	5	5	5

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - City Manager
001-0112-412

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 468,420	\$ 597,900	\$ 597,900	\$ 616,900
14-00 Overtime	88	250	250	250
21-00 FICA	33,466	45,759	45,759	47,212
22-00 Employer Pension	55,726	74,769	74,769	77,144
22-10 City Manager CFG	19,884	21,800	21,800	22,800
23-00 Health/Life Insurance	55,649	65,963	65,963	68,846
24-00 Workers Compensation	1,808	1,881	1,881	2,004
Subtotal	635,041	808,322	808,322	835,156
Operating Expenditures:				
34-40 Contractual Services	\$ 731	\$ 1,200	\$ 1,200	\$ 1,400
40-10 Travel & Per Diem	1,294	6,000	6,000	6,000
40-20 Car Allowance	6,023	7,200	7,200	7,200
41-10 Telephone & Fax	3,753	5,500	5,500	5,500
42-00 Postage & Freight	91	300	300	300
45-50 Insurance Costs	2,100	2,568	2,568	2,780
46-40 Equipment R&M	-	500	500	500
47-10 Printing & Binding	-	800	800	1,500
47-30 Photocopies	222	1,000	1,000	1,000
48-10 Promotional Activities	-	100	100	100
49-10 Legal Advertising	-	500	500	500
51-20 Office Equipment under \$1,000	808	1,200	1,200	1,200
51-30 Office Supplies	760	2,500	2,500	2,500
52-70 Uniforms	73	600	600	600
54-10 Memberships/Periodicals	1,834	3,450	3,450	3,450
54-30 Employee Development	5,203	5,000	5,000	500
Subtotal	22,892	38,418	38,418	35,030
Total Costs	\$ 657,933	\$ 846,740	\$ 846,740	\$ 870,186

LEGAL SERVICES

PROGRAM SUMMARY

To ensure the City Commission, City Manager and staff are fully aware of the legal constraints and ramifications of policy and to provide support for administrative decisions. Also, to protect the City's interest in and through the judicial system.

GOALS

1. To provide legal opinions when requested by the City Commission or City Manager.
2. To draft and/or review ordinances and resolutions to ensure that the Commission's intent is both properly and legally stated.
3. To attend all regular meetings of the City Commission and other meetings as required.
4. To provide for outside counsel as needed for specialized areas of law such as labor and environmental law.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Ordinances Reviewed	23	15	-35%	20
Resolutions Reviewed	15	14	-7%	15

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - Legal Services
001-0114-414

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Operating Expenditures:				
31-00 Legal Services	\$ 127,899	\$ 150,000	\$ 150,000	\$ 185,000
31-10 Other Legal Services	2,959	30,000	30,000	30,000
Subtotal	130,858	180,000	180,000	215,000
Total Costs	\$ 130,858	\$ 180,000	\$ 180,000	\$ 215,000

CITY CLERK

PROGRAM SUMMARY

This program is responsible for maintaining and indexing all City records including minutes, ordinances, resolutions, agreements/contracts, proclamations and deeds of City owned property. The City Clerk also attends, records and prepares minutes for all City Commission meetings, handles all legal advertisements for public hearings, coordinates advisory board compliance, provides information to the public regarding City matters, manages public records requests, conducts City elections, and oversees local business tax receipts.

GOALS

1. To index minutes, ordinances and resolutions.
2. To scan all permanent records for the purposes of retention.
3. To prepare and supervise records retention schedules for all City departments.
4. To conduct City elections in accordance with the City Charter.
5. To record and transcribe minutes of all City Commission meetings including workshops.
6. To have Deputy City Clerk obtain Certified Municipal Clerk designation.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Ordinances executed	23	15	-35%	20
Resolutions executed	15	14	-7%	15
Business Tax Receipts issued	2,343	2,234	-5%	2,300
Candidates qualified	3	3	0%	2
Public Records Requests processed	622	568	-9%	610

BUDGET SUMMARY - CITY CLERK	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 127,486	\$ 140,100	\$ 140,100	\$ 152,800
Benefits	43,375	54,744	54,744	58,464
Operating	68,921	96,248	96,248	103,525
TOTAL	\$ 239,782	\$ 291,092	\$ 291,092	\$ 314,789

STAFFING ANALYSIS - CITY CLERK	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
TOTAL	2	2	2	2

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - City Clerk
001-0117-417

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 126,708	\$ 137,600	\$ 137,600	\$ 150,300
14-00 Overtime	778	2,500	2,500	2,500
21-00 FICA	9,101	10,718	10,718	11,690
22-00 Employer Pension	11,830	17,513	17,513	19,100
23-00 Health/Life Insurance	22,321	26,385	26,385	27,538
24-00 Workers Compensation	123	128	128	136
Subtotal	170,861	194,844	194,844	211,264
Operating Expenditures:				
34-40 Contractual Services	\$ 30,729	\$ 45,250	\$ 45,250	\$ 52,225
40-10 Travel & Per Diem	2,363	4,250	4,250	4,250
40-20 Car Allowance	1,205	1,200	1,200	1,200
41-10 Telephone & Fax	1,311	1,700	1,700	1,700
42-00 Postage & Freight	6,773	7,500	7,500	7,500
45-50 Insurance Costs	1,020	1,248	1,248	1,350
47-10 Printing & Binding	9,714	10,000	10,000	10,000
47-30 Photocopies	111	400	400	400
49-10 Legal Advertising	4,626	11,500	11,500	11,500
51-20 Office Equipment under \$1,000	123	800	800	800
51-30 Office Supplies	2,766	1,000	1,000	1,000
52-10 General Operating Supplies	2,115	3,500	3,500	3,500
52-70 Uniforms	45	-	-	200
54-10 Memberships/Periodicals	341	900	900	900
54-30 Employee Development	5,679	7,000	7,000	7,000
Subtotal	68,921	96,248	96,248	103,525
Total Costs	\$ 239,782	\$ 291,092	\$ 291,092	\$ 314,789

GENERAL ADMINISTRATION

PROGRAM SUMMARY

To provide the funding for general services including Employee Health Clinic, special projects, and other expenditures which are not reasonably allocable to other operating programs. Also includes costs associated with citywide memberships and economic incentives.

GOALS

1. To provide for the operation and maintenance of the Employee Health Clinic.
2. To recognize citizens, organizations and employees from time to time through public acknowledgment.
3. To take advantage of the benefits provided by the City's memberships in various organizations which represent local government.
4. To support the City's various advisory boards and special events.
5. To provide funding for the day-to-day operations and maintenance of City Hall.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Wellness (U Matter) Employee Events	12	75	525%	75
Special recognition (persons)	52	63	21%	55
Wellness Center utilization	96%	98%	2%	98%

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - General Administration
001-0119-419

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
15-00 Board Pay	\$ 520	\$ 1,000	\$ 1,000	\$ 1,000
25-00 Unemployment Compensation	230	7,000	7,000	7,000
Subtotal	750	8,000	8,000	8,000
Operating Expenditures:				
31-40 Professional Services	\$ 24,854	\$ 60,000	\$ 60,000	\$ 90,000
31-90 Employee Wellness Center	295,330	345,000	345,000	375,000
34-40 Contractual Service	67,765	88,500	88,500	88,500
41-10 Telephone & Fax	1,735	2,000	2,000	2,200
42-00 Postage & Freight	1,458	2,500	2,500	2,500
43-10 Water/Sewer	1,096	2,400	2,400	2,400
43-50 Electric	38,988	48,000	48,000	48,000
43-70 Gas	908	3,000	3,000	3,000
44-30 Equipment Rental	4,294	4,300	4,300	4,300
45-50 Insurance Costs	13,921	16,805	16,805	17,948
47-10 Printing & Binding	7,115	8,250	8,250	8,250
47-30 Photocopies	7,581	9,000	9,000	9,000
48-10 Promotional Activities	27,941	36,450	36,450	36,950
48-20 Employee Recognition	13,505	16,000	16,000	16,000
52-10 General Operating Supplies	6,636	9,000	9,000	9,000
54-10 Memberships/Periodicals	8,632	9,750	9,750	12,750
54-30 Employee Development	-	5,000	5,000	5,000
58-10 Pay Plan Adjustment	-	250,000	250,000	255,000
58-20 Discretionary Fund	-	75,000	75,000	50,000
Capital Outlay:				
65-10 Land	1,077,927	-	-	-
Grants & Aids:				
82-02 Meals On Wheels Contribution	-	5,000	5,000	-
82-03 SIG - Transportation Contribution	5,000	5,000	5,000	5,000
82-04 Neighborhood Beautification Grant	10,000	25,000	25,000	25,000
82-05 Economic Incentive: Paylocity	7,750	-	-	-
82-08 Economic Incentive: Axiom	11,250	-	-	-
Subtotal	1,633,686	1,025,955	1,025,955	1,065,798
Total Costs	\$ 1,634,436	\$ 1,033,955	\$ 1,033,955	\$ 1,073,798

RISK MANAGEMENT

PROGRAM SUMMARY

This program provides for the operation of the City's Safety Program. The Safety Committee acts as the review board for incidents involving vehicle collisions, damage to City equipment, and job related injuries with a goal of prevention. This program also provides the funding for hepatitis immunizations, pre-employment examinations, FDLE background checks, and the Safety Incentive Program.

GOALS

1. To reduce the number of accidents and injuries incurred by City employees through education, training and incentive programs.
2. To provide entry level physicals (Police and Fire) and background checks for all new employees.
3. To increase safety awareness via mandatory safety meetings/training and reading materials.
4. To provide representation on the PRM Board.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Safety Committee Meetings	11	12	9%	11
Departmental Safety Meetings	39	37	-5%	37
At Fault/Not At Fault Accidents & Injuries Reviewed	43	47	9%	45
In-house safety inspections performed	84	114	36%	114

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - Risk Management
001-0120-420

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Operating Expenditures:				
31-30 Medical Services	\$ 663	\$ 3,500	\$ 3,500	\$ 3,500
34-40 Contractual Services	952	3,500	3,500	3,500
40-10 Travel & Per Diem	82	1,500	1,500	1,500
48-10 Promotional Activities	7,275	12,000	12,000	12,000
52-10 General Operating Supplies	-	100	100	100
54-30 Employee Development	-	1,200	1,200	1,200
Subtotal	8,972	21,800	21,800	21,800
Total Costs	\$ 8,972	\$ 21,800	\$ 21,800	\$ 21,800

COMMUNITY DEVELOPMENT

PROGRAM SUMMARY

The Planning and Zoning Division manages all development processes within the City, assisting residents, businesses, and property owners to achieve the community's vision by ensuring quality development and protecting the character of the community through application and enforcement of the City's land development code.

GOALS

1. Ensure the timely review of all Planning and Zoning requests in alignment with the City of Lake Mary Code of Ordinances and the Comprehensive Plan. This includes engaging the public early in the process, proactively sharing information through both the First Step Process and Online Development Dashboard, and delivering high-quality customer service.
2. Enhance and expand the City's online GIS presence by adding interactive map tools and web applications accessible to the general public and non-GIS staff, thereby improving customer service delivery. Ensure the City's website is regularly updated with relevant information regarding Planning and Zoning activities. Streamline processes with innovative technologies, including digital submission and review of planning and zoning requests, enhanced visual representations, and digital scanning and cloud-based storage of development proposals to boost overall efficiency.
3. Evaluate the effectiveness of the City's Land Development Code in facilitating development that aligns with the community's vision and the Comprehensive Plan. Propose updates to upgrade the Land Development Code, focusing on compatibility of zoning districts, land uses, and development standards.
4. Promote redevelopment and business growth through proactive planning initiatives.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Land Use Amendments	6	2	-67%	2
Rezoning	8	4	-50%	6
Conditional Use	5	-	-100%	1
Subdivisions	9	2	-78%	3
Site Plans	3	8	167%	8
Variances	-	2	N/A	1
Vacates	-	1	N/A	-
Neighborhood Beautification Grants	2	2	0%	3
PUD Development Agreements & Amendments	4	1	-75%	4
Development Agreements, New	-	-	0%	-
DRC Review	39	20	-49%	25
Home Occupation Review	62	45	-27%	54
Business License Review	226	307	36%	323
Permit Review	765	869	14%	913
Annexations	-	-	0%	-

BUDGET SUMMARY - COMMUNITY DEVELOPMENT	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 291,879	\$ 308,750	\$ 308,750	\$ 327,100
Benefits	102,645	119,065	119,065	125,337
Operating	67,218	147,014	147,014	119,420
TOTAL	\$ 461,742	\$ 574,829	\$ 574,829	\$ 571,857

STAFFING ANALYSIS - COMMUNITY DEVELOPMENT	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Community Development Director	1	1	1	1
Senior Planner	1	1	1	1
Planner	1	1	1	1
GIS Specialist	1	1	1	1
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - Community Development
001-0115-415

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 291,879	\$ 308,750	\$ 308,750	\$ 327,100
21-00 FICA	20,971	23,620	23,620	25,024
22-00 Employer Pension	33,211	38,594	38,594	40,888
23-00 Health/Life Insurance	44,542	52,770	52,770	55,077
24-00 Workers Compensation	3,921	4,081	4,081	4,348
Subtotal	394,524	427,815	427,815	452,437
Operating Expenditures:				
31-60 Professional Services	\$ 16,567	\$ 35,000	\$ 35,000	\$ 42,000
34-40 Contractual Services	21,996	66,015	66,015	30,800
40-10 Travel & Per Diem	1,261	2,500	2,500	2,500
40-20 Car Allowance	1,205	1,200	1,200	1,200
41-10 Telephone & Fax	1,695	2,200	2,200	2,200
42-00 Postage & Freight	378	1,500	1,500	1,500
43-10 Water/Sewer	643	800	800	800
43-50 Electric	5,467	8,000	8,000	8,000
44-60 Vehicle Rental	2,462	757	757	757
45-50 Insurance Costs	7,020	8,512	8,512	9,133
46-40 Equipment R&M	-	500	500	500
46-50 Vehicle Maintenance	1,097	2,000	2,000	2,000
46-60 Vehicle Maint/Contract	-	400	400	400
47-10 Printing & Binding	-	2,400	2,400	2,400
47-30 Photocopies	2,370	3,000	3,000	3,000
51-30 Office Supplies	1,925	3,000	3,000	3,000
52-20 Vehicle Fuel Charges	587	1,800	1,800	1,800
52-70 Uniforms	344	930	930	930
54-10 Memberships/Periodicals	1,226	3,500	3,500	3,500
54-30 Employee Development	975	3,000	3,000	3,000
Subtotal	67,218	147,014	147,014	119,420
Total Costs	\$ 461,742	\$ 574,829	\$ 574,829	\$ 571,857

INFORMATION SYSTEMS

PROGRAM SUMMARY

Information Technology provides technical support for all computers, laptops and networking equipment for the City government. Also, to maintain a quality infrastructure and ensure prompt, reliable, and efficient technology services for City employees.

GOALS

1. Implementation of online software to improve communication with the public.
2. Make improvements to the secured management environment with proper monitoring, alert notification identification and remediation tasks.
3. To provide technical support for all City information systems and computer hardware related network systems and operations, as well as provide an informative presence on the Web.
4. To suggest new technology strategies that meet the goals and needs of the City, develop policies and procedures relating to technology and train employees on their use.
5. To implement, develop, and enforce technology standards for all City departments.
6. To provide quality service to City employees through teamwork, partnership and individual strengths.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Network connected desktops	69	65	-6%	60
Network connected laptops maintained	144	145	1%	145
Network servers maintained	36	30	-17%	32
Routers/Switches maintained	47	47	0%	45
Helpdesk tickets opened	1,500	1,700	13%	1,800
Average length tickets in days	4	4	0%	4

BUDGET SUMMARY - INFORMATION SYSTEMS	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 257,001	\$ 261,700	\$ 261,700	\$ 277,000
Benefits	89,825	106,174	106,174	111,606
Operating	375,297	456,093	456,093	474,764
TOTAL	\$ 722,123	\$ 823,967	\$ 823,967	\$ 863,370

STAFFING ANALYSIS - INFORMATION SYSTEMS	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Information Systems Administrator	1	1	1	1
Information Systems Engineer	1	1	1	1
Network Specialist	1	1	1	1
Help Desk Technician	1	1	1	1
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - Information Systems
001-0215-413

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 254,010	\$ 258,200	\$ 258,200	\$ 273,500
14-00 Overtime	2,991	3,500	3,500	3,500
21-00 FICA	19,544	20,021	20,021	21,191
22-00 Employer Pension	30,912	32,713	32,713	34,625
23-00 Health/Life Insurance	38,725	52,770	52,770	55,077
24-00 Workers Compensation	644	670	670	713
Subtotal	346,826	367,874	367,874	388,606
Operating Expenditures:				
34-10 Professional Services	\$ 90,812	\$ 87,000	\$ 87,000	\$ 80,000
34-40 Contractual Services	-	1,800	1,800	3,200
40-10 Travel & Per Diem	-	2,500	2,500	2,500
41-10 Telephone & Fax	4,811	5,500	5,500	5,500
42-00 Postage & Freight	-	200	200	200
44-60 Vehicle Rental	2,489	766	766	4,752
45-50 Insurance Costs	840	1,027	1,027	1,112
46-10 Maintenance Contracts	266,612	341,200	341,200	359,000
46-40 Equipment R&M	2,637	1,500	1,500	2,000
46-50 Vehicle Maintenance	921	2,000	2,000	2,000
46-60 Vehicle Maint/Contract	-	500	500	500
51-30 Office Supplies	1,935	3,500	3,500	4,000
52-20 Vehicle Fuel Charges	458	1,000	1,000	1,000
52-70 Uniforms	-	300	300	300
52-90 Equipment under \$1,000	3,433	5,000	5,000	6,000
54-10 Memberships/Periodicals	-	600	600	600
54-30 Employee Development	349	1,700	1,700	2,100
Subtotal	375,297	456,093	456,093	474,764
Total Costs	\$ 722,123	\$ 823,967	\$ 823,967	\$ 863,370

FINANCE

PROGRAM SUMMARY

This program is responsible for maintaining the City's financial accounting system that includes accounts payable and receivable, payroll processing, fixed assets, annual audit, procurement, and the preparation of all City financial reports. This department is also responsible for the development of the City's Annual Operating Budget and acts as a central collection point for all monies received from other City departments. In conjunction with the City's Water and Sewer Fund, the department also prepares utility bills and collects payments from its customers.

GOALS

1. To provide service initiatives that offer convenience and transparency to our customers.
2. Continue to produce an Annual Comprehensive Financial Report that meets the GFOA "Certificate of Achievement for Excellence in Financial Reporting" criteria.
3. To provide quality financial information on a timely basis to maintain relevance and reliability.
4. Utilize technology to enhance organizational efficiency.
5. To provide continued training opportunities for staff.
6. To process invoice payments within twenty-five (25) days of receipt date.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Journal entries	521	537	3%	540
Checks deposited	17,684	16,432	-7%	16,000
Electronic payments	17,368	19,604	13%	19,800
Accounts payable checks	2,760	2,973	8%	3,000
Purchase orders	461	479	4%	700
Purchasing card transactions	3,337	3,624	9%	4,100
Bids/RFP's processed	4	8	100%	8
Certificate of Achievement for Excellence in Financial Reporting	Yes	Pending	N/A	Continuing

BUDGET SUMMARY - FINANCE	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 471,525	\$ 488,950	\$ 488,950	\$ 521,850
Benefits	156,134	178,380	178,380	188,516
Operating	48,796	63,875	63,875	105,565
TOTAL	\$ 676,455	\$ 731,205	\$ 731,205	\$ 815,931

STAFFING ANALYSIS - FINANCE	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	1
Finance Manager	1	1	1	1
Purchasing Coordinator	1	1	1	1
Customer Service Rep	1	1	1	1
Accounts Payable Specialist	1	1	1	1
TOTAL	6	6	6	6

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - Finance
001-0213-413

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 471,517	\$ 488,800	\$ 488,800	\$ 521,700
14-00 Overtime	8	150	150	150
21-00 FICA	34,370	37,405	37,405	39,922
22-00 Employer Pension	54,118	61,119	61,119	65,232
23-00 Health/Life Insurance	66,972	79,155	79,155	82,615
24-00 Workers Compensation	674	701	701	747
Subtotal	627,659	667,330	667,330	710,366
Operating Expenditures:				
32-00 Accounting & Auditing	\$ 18,000	\$ 18,500	\$ 18,500	\$ 18,500
34-40 Contractual Services	15,145	20,220	20,220	60,850
40-10 Travel & Per Diem	3,599	5,250	5,250	5,250
40-20 Car Allowance	1,205	1,200	1,200	1,200
41-10 Telephone & Fax	1,887	2,200	2,200	2,400
42-00 Postage & Freight	1,955	2,500	2,500	2,500
45-50 Insurance Costs	2,640	3,155	3,155	3,415
46-40 Equipment R&M	-	600	600	600
47-10 Printing & Binding	551	600	600	700
47-30 Photocopies	-	500	500	500
51-20 Office Equipment under \$1,000	-	1,500	1,500	1,500
51-30 Office Supplies	3,029	3,500	3,500	4,000
52-70 Uniforms	-	350	350	350
54-10 Memberships/Periodicals	785	1,200	1,200	1,200
54-30 Employee Development	-	600	600	600
Capital Outlay:				
64-99 Machinery & Equipment	-	2,000	2,000	2,000
Subtotal	48,796	63,875	63,875	105,565
Total Costs	\$ 676,455	\$ 731,205	\$ 731,205	\$ 815,931

BUILDING DIVISION

PROGRAM SUMMARY

The Building Division is tasked with implementing and enforcing the City's technical codes to safeguard and improve the health, safety, and well-being of its residents. This is accomplished by reviewing, evaluating, and processing applications and plans for new construction, expansions, and modifications to buildings within the City. Additionally, the division coordinates permitting and inspections across various construction disciplines, including structural, electrical, plumbing, mechanical, and gas. Support services offered also include customer assistance, document scanning, and project intake.

GOALS

1. Offer professional permitting services to all individuals and entities seeking to build within the City of Lake Mary.
2. Examine all plans to ensure compliance with local and state building codes and other applicable regulations.
3. Conduct construction inspections to confirm adherence to local and state building codes and other applicable regulations.
4. Maintain comprehensive records of permitted activities, fees collected, plans reviewed, and inspections conducted using the most effective methods available including digital scanning and cloud-based storage.
5. Stay informed of updates to Florida Statutes and Building Codes and revise policies and procedures to incorporate any changes.
6. Pursue IAS Recognition or Accreditation to highlight our dedication to service excellence, safety, and continuous quality improvement in permitting, plan review, and inspection services.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Commercial - New/Renovation	86	54	-37%	68
Residential - New/Renovation	348	382	10%	344
Miscellaneous Permits	1,164	1,326	14%	1,140
Total Permits Issued	1,960	1,762	-10%	1,552
Construction Inspections	4,246	4,948	17%	3,220
Construction Plan Reviews	666	557	-16%	476
First Step Meetings	21	18	-14%	19

BUDGET SUMMARY - BUILDING DIVISION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 403,962	\$ 546,950	\$ 546,950	\$ 562,450
Benefits	181,883	238,418	238,418	247,638
Operating	226,854	539,580	539,580	551,124
TOTAL	\$ 812,699	\$ 1,324,948	\$ 1,324,948	\$ 1,361,212

STAFFING ANALYSIS - BUILDING DIVISION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Building Official	1	1	1	1
Building Inspector	3	3	2	2
Building Administrative Coordinator	0	0	1	1
Plans Examiner	1	1	1	1
Permitting Services Manager	1	1	1	1
Permit Technician	2	2	2	2
Permit Technician (P/T)	1	1	1	1
TOTAL	9	9	9	9

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

General Government - Building Division
001-0124-424

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 393,807	\$ 521,700	\$ 521,700	\$ 537,200
14-00 Overtime	488	1,250	1,250	1,250
17-00 Certification Incentives	9,667	24,000	24,000	24,000
21-00 FICA	30,089	41,842	41,842	43,028
22-00 Employer Pension	40,821	68,369	68,369	70,307
23-00 Health/Life Insurance	89,191	105,540	105,540	110,153
24-00 Workers Compensation	21,782	22,667	22,667	24,150
Subtotal	585,845	785,368	785,368	810,088
Operating Expenditures:				
34-40 Contractual Services	\$ 87,593	\$ 126,260	\$ 126,260	\$ 116,150
41-10 Telephone & Fax	5,835	9,500	9,500	9,500
42-00 Postage & Freight	-	100	100	100
43-10 Water/Sewer	965	1,200	1,200	1,200
43-50 Electric	8,201	12,500	12,500	12,500
44-60 Vehicle Rental	16,146	12,693	12,693	12,693
45-50 Insurance Costs	10,081	12,182	12,182	13,025
46-10 Maintenance Contracts	65,153	80,160	80,160	82,526
46-40 Equipment R&M	-	500	500	500
46-50 Vehicle Maintenance	2,530	5,000	5,000	5,000
46-60 Vehicle Maint/Contract	-	1,500	1,500	1,500
47-10 Printing & Binding	-	500	500	500
47-30 Photocopies	1,552	2,500	2,500	2,500
51-30 Office Supplies	2,310	5,000	5,000	5,000
52-20 Vehicle Fuel Charges	2,228	4,500	4,500	4,500
52-70 Uniforms	952	1,530	1,530	1,530
52-90 Equipment under \$1,000	620	2,200	2,200	2,200
54-10 Memberships/Periodicals	2,752	3,555	3,555	21,700
54-30 Employee Development	2,442	8,200	8,200	8,500
Capital Outlay:				
64-99 Machinery & Equipment	17,494	250,000	250,000	250,000
Subtotal	226,854	539,580	539,580	551,124
Total Costs	\$ 812,699	\$ 1,324,948	\$ 1,324,948	\$ 1,361,212

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 124
Project Title: Building Department Improvements
Dep/Div Name: Building

Justification/Description/Location:

The Building Division is seeking Recognition and Accreditation through the International Code Council/International Accreditation Service to further the department's commitment to service, safety and continuous improvement and advancement. As such, we are seeking to enhance business processes by digitizing all files, plans (large and small format), permits, etc. and implementing a full service file management and archiving software system. This endeavor will include full historical document migration, consolidating files stored in multiple formats and locations into one software application. This will allow for improved service delivery for users, by providing cloud-based user access and a searchable file folder structure. The platform will improve efficiencies and provide a single searchable database of all permitting and building plans history allowing staff to fulfill requests for information quickly and accurately. In addition, advancements in the Building Division's visual displays and appearance will further improve the customer experience.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	250,000
Total	\$ -	\$ 250,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	250,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 250,000

POLICE OPERATIONS

PROGRAM SUMMARY

This program is responsible for all police services/operations including law enforcement, investigations, traffic enforcement, crime prevention and public education.

GOALS

1. Continuously adjust and update policies and procedures in order to maintain the Excelsior status as an accredited agency with the Commission for Florida Accreditation.
2. Plan for growth within the agency in response to the additional calls for service and traffic concerns that will arise from current and anticipated construction projects occurring throughout the City.
3. To train sworn personnel in high-liability areas as mandated by the State of Florida. Prepare in-service training and/or external instruction to keep up with ongoing changes to Florida law and police procedures.
4. Provide police staffing at predetermined schools within the City according to state law. Public schools to be staffed by Lake Mary officers as determined. Continue to work with SCSO and SCSB to complete annual contract agreements for public schools and plan for appropriate coverage for charter schools. Annual meeting/discussions with LM Prep school to discuss their staffing needs.
5. Prepare to recruit and promote a diversified police force as anticipated personnel retire or leave the agency. Continue supporting the reserve Police Officer unit.
6. Continue to provide training and equipment for Officers to manage personal safety. Educate Officers on mental health awareness and de-escalation techniques. Encourage Officers to participate in a personal wellness program.
7. Continue community outreach by engaging in functions such as; coffee with a cop, homeowner association meetings, and citizen involvement organizations (Boy/Girl Scouts, religious organizations, Senior Intervention Group, etc.). Provide outreach services to residents through the department's Special Needs Registry and the Citizen's Police Academy.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Uniform Crime Report Index				
Murders	-	-	0%	-
Sex Offenses, Forcible	3	6	100%	5
Robbery	1	1	0%	1
Assault/Battery	129	121	-6%	125
Burglary	23	18	-22%	20
Theft, all other	46	36	-22%	40
Fraud	91	98	8%	90
Motor Vehicle Theft	23	7	-70%	8
Theft of Motor Vehicle Parts	13	9	-31%	10
Arson	-	-	0%	-
Drug Related Incidents				
Possession of Drugs/Paraphernalia	26	23	-12%	24
Driving Under the Influence	31	38	23%	35
Arrests				
Total Physical Arrests	172	189	10%	190
Traffic Related Calls				
Total Vehicular Crashes worked	765	685	-10%	750
Total Traffic Citations issued	3,853	4,687	22%	4,700
K9 Deployments	2	21	950%	30
Alarms				
Total Alarms Responses	1,263	1,106	-12%	1,100

BUDGET SUMMARY - POLICE OPERATIONS	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 4,270,361	\$ 4,278,330	\$ 4,278,330	\$ 4,846,530
Benefits	1,565,522	1,697,967	1,697,967	1,862,570
Operating	1,185,064	1,501,331	1,501,331	1,671,147
TOTAL	\$ 7,020,947	\$ 7,477,628	\$ 7,477,628	\$ 8,380,247

STAFFING ANALYSIS - POLICE OPERATIONS	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Police Chief	1	1	1	1
Deputy Police Chief	1	1	1	1
Administrative Coordinator Police Chief	1	1	1	1
Administrative Coordinator PD CID	1	1	1	1
Accreditation Manager	1	1	1	1
Captain	2	2	2	2
Lieutenant	3	3	3	3
Sergeant	7	7	7	7
Police Officer I, II, 1st Class	34	35	35	36
Reserve Police Officer	5	2	2	2
TOTAL	56	54	54	55

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Safety - Police Operations
001-0321-421

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 3,933,615	\$ 3,883,200	\$ 3,883,200	\$ 4,453,600
14-00 Overtime	257,862	310,000	310,000	310,000
15-10 Incentive Pay	78,884	85,130	85,130	82,930
21-00 FICA	309,209	327,293	327,293	370,760
22-00 Employer Pension	587,049	593,067	593,067	655,773
23-00 Health/Life Insurance	571,043	675,396	675,396	725,142
24-00 Workers Compensation	98,221	102,211	102,211	110,895
Subtotal	5,835,883	5,976,297	5,976,297	6,709,100
Operating Expenditures:				
31-30 Medical Services	\$ 400	\$ 4,900	\$ 4,900	\$ 4,900
34-40 Contractual Services	29,320	155,702	155,702	163,800
40-10 Travel & Per Diem	5,323	8,500	8,500	11,500
41-10 Telephone & Fax	56,335	59,700	59,700	60,700
43-10 Water/Sewer	1,353	4,200	4,200	4,200
43-50 Electric	38,369	50,000	50,000	50,000
44-60 Vehicle Rental	441,985	501,714	501,714	579,287
45-50 Insurance Costs	90,190	109,048	109,048	116,665
46-10 Maintenance Contracts	5,313	6,600	6,600	7,000
46-40 Equipment R&M	13,993	19,562	19,562	22,200
46-50 Vehicle Maintenance	119,958	118,000	118,000	118,000
46-60 Vehicle Maint/Contract	48,933	35,200	35,200	40,500
47-10 Printing & Binding	1,808	4,000	4,000	5,500
48-10 Promotional Activities	9,761	13,000	13,000	16,250
49-30 Investigative Fees	2,362	2,500	2,500	2,500
52-10 General Operating Supplies	33,711	42,825	42,825	47,525
52-20 Vehicle Fuel Charges	166,037	184,000	184,000	184,000
52-70 Uniforms & Clothing Allowance	52,163	67,360	67,360	58,700
52-90 Equipment under \$1,000	17,697	27,000	27,000	52,420
54-10 Memberships/Periodicals	3,578	3,445	3,445	4,000
54-30 Employee Development	34,099	60,075	60,075	63,500
Capital Outlay:				
64-99 Machinery & Equipment	12,376	24,000	24,000	58,000
Subtotal	1,185,064	1,501,331	1,501,331	1,671,147
Total Costs	\$ 7,020,947	\$ 7,477,628	\$ 7,477,628	\$ 8,380,247

City of Lake Mary, Florida**Fiscal Year 2026 Personnel Request Form****Dep/Div Number: 321****Project Title: Additional Police School Resource Officers (SRO)****Dep/Div Name: Police****Justification/Description/Location:**

We are requesting one (1) new police School Resource Officer (SRO) for FY 2026. The SRO will be assigned at the Unlocking Children's Potential (UCP) charter school to provide safety and security for the students and staff. The officer will also be available for emergencies/assignments as called upon.

Impact on Personnel Costs:

Description	Code	Funding Source	New Cost
Salaries and Wages	11-00	General Fund	63,500
Overtime	14-00	General Fund	2,200
Incentive Pay	15-10	General Fund	1,560
FICA	21-00	General Fund	5,145
Pension	22-00	General Fund	9,248
Health Insurance	23-00	General Fund	13,769
Workers' Comp	24-00	General Fund	2,000
Total			\$ 97,422

Impact On Other Costs:

Description	Code	Funding Source	New Cost
Travel & Training	40-10	General Fund	800
Telephone/Fax	41-10	General Fund	600
Vehicle Maintenance	46-50	General Fund	2,500
Printing & Binding	47-10	General Fund	400
General Operating Supplies	52-10	General Fund	500
Fuel	52-20	General Fund	2,000
Uniforms/Clothing Allowance	52-70	General Fund	4,500
Glock/UTC Printer/Body Cam	65-10	General Fund	750
M4/Laptop/Radar/Taser/AED	65-10	General Fund	8,200
Radios (Portable and Vehicle)	65-10	General Fund	8,200
Marked Vehicle	65-10	General Fund	68,000
Total			\$ 96,450

Total New Personnel Costs**\$ 193,872**

POLICE SUPPORT SERVICES

PROGRAM SUMMARY

This program provides records, property and evidence, equipment and supplies, and code enforcement support for the Police Department.

GOALS

1. To provide face-to-face assistance for individuals coming into the police department requesting public information.
2. To provide fingerprinting services to the public.
3. To compile reports for state and national government (i.e. UCR, Hate Crime, etc.) and as needed for other police department business.
4. To support the City by gathering necessary background information for contract workers and City employees that need to gain access to our facility to complete projects as well as City vendors, volunteers, and employees who have interaction with children, the elderly, or disabled.
5. To process and store agency reports, including arrests, criminal reports, radar calibrations, special operations, etc. in accordance with Florida Records Retention Laws.
6. To process requests for uniforms, equipment, and other operating items for the police department.
7. To maintain custody and storage of items being placed into evidence. This encompasses the collection, identification, lab analysis, preservation, storage, destruction and transfer of all items of evidence to other agencies.
8. To preserve and provide body camera and in-car camera video for the media, attorneys or other public information requests with redaction as required.
9. Receive, investigate, and process complaints as they relate to reported violations of the City's Code of Ordinances.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Police calls dispatched	122,156	107,874	-12%	115,015
9-1-1 calls received	3,555	3,759	6%	3,947
Report, COI, Parking Citations Revenue	24,093	24,146	0%	24,205
Evidence processed (pieces)	966	826	-14%	896
Code Enforcement activity (reports generated)	193	155	-20%	175
Code Enforcement (dispatched calls/assist ofcs.)	147	310	111%	424

BUDGET SUMMARY - SUPPORT SERVICES	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 244,456	\$ 270,600	\$ 270,600	\$ 288,200
Benefits	115,713	132,157	132,157	139,351
Operating	588,191	676,403	676,403	710,324
TOTAL	\$ 948,360	\$ 1,079,160	\$ 1,079,160	\$ 1,137,875

STAFFING ANALYSIS - SUPPORT SERVICES	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Support Services Manager	1	1	1	1
Senior Records and Equipment Specialist	1	1	1	1
Records Specialist	1	1	1	1
Property and Evidence Specialist	1	1	1	1
Senior Code Enforcement Officer	1	1	1	1
TOTAL	5	5	5	5

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Safety - Police Support Services
001-0323-423

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 243,574	\$ 265,600	\$ 265,600	\$ 283,200
14-00 Overtime	882	5,000	5,000	5,000
21-00 FICA	17,580	20,701	20,701	22,048
22-00 Employer Pension	31,271	33,825	33,825	36,025
23-00 Health/Life Insurance	55,649	65,963	65,963	68,846
24-00 Workers Compensation	11,213	11,668	11,668	12,432
Subtotal	360,169	402,757	402,757	427,551
Operating Expenditures:				
34-40 Contractual Services	\$ 518,463	\$ 559,845	\$ 559,845	\$ 585,355
40-10 Travel & Per Diem	141	1,500	1,500	1,500
41-10 Telephone & Fax	4,465	5,100	5,100	5,100
41-30 Radio Maintenance	6,654	11,000	11,000	13,000
42-00 Postage & Freight	968	2,000	2,000	2,000
43-10 Water/Sewer	902	3,000	3,000	3,000
43-50 Electric	9,592	14,000	14,000	14,000
44-60 Vehicle Rental	12,888	19,255	19,255	19,250
45-50 Insurance Costs	12,240	14,823	14,823	15,884
46-10 Maintenance Contracts	1,455	705	705	2,105
46-40 Equipment R&M	-	2,500	2,500	2,500
46-50 Vehicle Maintenance	1,364	4,000	4,000	4,000
46-60 Vehicle Maint/Contract	-	500	500	500
47-10 Printing & Binding	-	300	300	300
47-30 Photocopies	5,992	7,500	7,500	7,500
48-10 Promotional Activities	-	315	315	315
52-10 General Operating Supplies	5,090	15,815	15,815	16,600
52-20 Vehicle Fuel Charges	1,398	3,000	3,000	3,000
52-70 Uniforms & Clothing Allowance	465	1,250	1,250	3,250
52-90 Equipment under \$1,000	2,253	3,600	3,600	3,600
54-10 Memberships/Periodicals	25	515	515	765
54-30 Employee Development	3,836	5,880	5,880	6,800
Subtotal	588,191	676,403	676,403	710,324
Total Costs	\$ 948,360	\$ 1,079,160	\$ 1,079,160	\$ 1,137,875

FIRE EMERGENCY OPERATIONS

PROGRAM SUMMARY

The Lake Mary Fire Department (LMFD) is dedicated to delivering top-tier fire suppression, emergency medical, and rescue services to our community. Our mission is to execute these services with the utmost professionalism, efficiency, and expertise. To ensure the fulfillment of our goals and objectives, we conduct periodic reviews and annual updates, adapting as needed to shifting priorities, financial constraints, and strategic refinements. The Emergency Operations Program budget is designed to sustain the personnel and logistical infrastructure required for a proficient career Fire Department. With operations spanning two stations; #37 on Wallace Court and #33 on East Crystal Lake Avenue, strategically positioned on the west side and downtown area respectively, we maintain ALS Rescue/Transport units, an ALS Engine Company, and an ALS Quint Company. Each day, a dedicated Emergency Operations Division Battalion Chief supervises field unit operations, ensuring seamless coordination and effective response to emergencies.

GOALS

1. Establish a community paramedicine program.
2. Establish a Lake Mary Fire Department Training Plan to identify all details required for the opening of a City of Lake Mary training facility.
3. Establish technologies providing live information on performance measures and operational situational awareness in the hands of all personnel with emphasis on supervisors.
4. Ensure the City of Lake Mary's Comprehensive Emergency Management Plan, Continuity of Government and Continuity of Operations Plan are updated.
5. Monitor forces of change that are impacting and/or predicted to impact goods and services.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Total Responded Alarms	6,728	6,767	1%	6,800
Fire/Rescue (Non-EMS)	2,147	2,021	-6%	2,100
EMS	4,581	4,746	4%	4,900
Medical Transports	2,485	2,196	-12%	2,400
Fire/Rescue (Non-EMS)Turnout	1:07	1:05	-3%	1:20
EMS Turnout Time	1:01	1:01	0%	1:00

BUDGET SUMMARY - FIRE EMERGENCY OPERATIONS	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 4,095,368	\$ 4,239,540	\$ 4,239,540	\$ 4,361,840
Benefits	1,618,295	1,990,081	1,990,081	2,168,428
Operating	1,316,902	1,587,468	1,587,468	1,655,945
TOTAL	\$ 7,030,565	\$ 7,817,089	\$ 7,817,089	\$ 8,186,213

STAFFING ANALYSIS - FIRE EMERGENCY OPERATIONS	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Fire Chief	1	1	1	1
Fire Administrative Coordinator	1	1	1	1
Deputy Chief	2	2	1	1
Assistant Chief (Prof Stnds & Accr)	1	1	0	0
Public Safety Progam Manager	0	0	1	1
Battalion Chief/Paramedic	4	4	4	4
Battalion Chief/Prof Development & Training	1	1	0	0
Fire Lieutenant/Paramedic	5	5	5	4
Fire Lieutenant/EMT	1	1	1	2
Engineer/Paramedic	10	10	12	12
Engineer/EMT	2	2	0	0
Firefighter/Paramedic	12	12	13	13
Firefighter/EMT	6	6	5	5
TOTAL	46	46	44	44

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Safety - Fire Emergency Operations
001-0322-422

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 3,806,942	\$ 3,853,900	\$ 3,853,900	\$ 3,996,000
14-00 Overtime	262,877	350,000	350,000	320,000
15-10 Fire Education Incentives	23,966	20,640	20,640	27,840
16-00 PM/Engineering Incentives	1,583	15,000	15,000	18,000
21-00 FICA	304,634	324,325	324,325	333,681
22-00 Employer Pension	716,379	965,810	965,810	1,116,510
23-00 Health/Life Insurance	507,456	606,471	606,471	618,649
24-00 Workers Compensation	89,826	93,475	93,475	99,588
Subtotal	5,713,663	6,229,621	6,229,621	6,530,268
Operating Expenditures:				
34-40 Contractual Services	\$ 167,162	\$ 221,600	\$ 221,600	\$ 261,885
40-10 Travel & Per Diem	6,071	12,000	12,000	12,000
41-10 Telephone & Fax	16,375	18,500	18,500	18,500
41-30 Radio Maintenance	888	5,000	5,000	5,000
42-00 Postage & Freight	470	900	900	900
43-10 Water/Sewer	4,468	5,000	5,000	5,000
43-50 Electric	33,390	44,000	44,000	44,000
43-70 Utility - Gas	8,653	10,200	10,200	10,200
44-50 Other Rentals	441	2,000	2,000	2,000
44-60 Vehicle Rental	487,657	544,971	544,971	557,115
45-50 Insurance Costs	64,862	78,447	78,447	83,945
46-40 Equipment R&M	33,479	40,500	40,500	43,650
46-50 Vehicle Maintenance	58,930	80,000	80,000	80,000
46-60 Vehicle Maint/Contract	73,512	90,000	90,000	90,000
47-10 Printing & Binding	3,802	1,500	1,500	1,500
47-30 Photocopies	3,423	4,500	4,500	4,500
52-10 General Operating Supplies	136,231	159,000	159,000	160,000
52-20 Vehicle Fuel Charges	65,994	78,000	78,000	78,000
52-50 Licenses	1,845	3,100	3,100	4,000
52-70 Uniforms & Clothing Allowance	73,277	77,500	77,500	80,000
52-90 Equipment under \$1,000	8,194	23,000	23,000	23,000
54-10 Memberships/Periodicals	12,704	7,750	7,750	7,750
54-30 Employee Development	46,924	60,000	60,000	60,000
Capital Outlay:				
64-99 Machinery & Equipment	8,150	20,000	20,000	23,000
Subtotal	1,316,902	1,587,468	1,587,468	1,655,945
Total Costs	\$ 7,030,565	\$ 7,817,089	\$ 7,817,089	\$ 8,186,213

COMMUNITY RISK REDUCTION

PROGRAM SUMMARY

Community Risk Reduction (CRR) oversees a comprehensive fire and life safety initiative for the Lake Mary community. This "Champions for Life" initiative includes inspections, plan reviews, community engagement, and educational programs. Annual inspections are conducted on all commercial, educational, and multi-family buildings within the City to ensure compliance with state-mandated safety standards and local ordinances. Pre-fire plan site visits are coordinated through CRR and executed by Operations personnel. Public education initiatives are provided to both business and residential communities covering topics like fire safety, emergency planning, evacuation procedures, station tours, and CPR/First Responder. Moreover, the program assists with public information and emergency management as well as investigations into all fires within the City limits, collaborating with state investigators. Additionally, the program handles the review and processing of applications and plans for site development, new construction, and structural modifications within the City. Inspection of various aspects such as site conditions, water supply, structural integrity, electrical systems, mechanical setups, gas provisions, and fire detection and suppression systems are conducted at different construction stages.

GOALS

1. Complete 100% of annual maintenance inspections in all commercial and multi-family residential buildings within the City limits.
2. Work towards achieving the "Heart Safe Community" recognition.
3. Maintain Community Risk Assessment, Accreditation and ISO documents as required.
4. Coordinate community outreach and education with shareholders, stakeholders, first response partners and the community.
5. Establish a drowning prevention program.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Public education programs provided	114	66	-42%	100
Public education - # of people	6,574	7,830	19%	8,000
Annual fire safety inspections & re-inspections	1,864	1,578	-15%	1,400

BUDGET SUMMARY - COMMUNITY RISK REDUCTION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 230,955	\$ 246,300	\$ 246,300	\$ 257,100
Benefits	81,716	94,436	94,436	98,684
Operating	69,881	135,926	135,926	145,932
TOTAL	\$ 382,552	\$ 476,662	\$ 476,662	\$ 501,716

STAFFING ANALYSIS - COMMUNITY RISK REDUCTION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Fire Marshal	1	1	1	1
Senior Fire Inspector	2	2	2	2
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Safety - Community Risk Reduction
001-0324-422

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 226,041	\$ 239,600	\$ 239,600	\$ 250,400
14-00 Overtime	4,914	6,100	6,100	6,100
15-10 Fire Education Incentives	-	600	600	600
21-00 FICA	15,774	18,842	18,842	19,669
22-00 Employer Pension	27,487	30,788	30,788	32,138
23-00 Health/Life Insurance	33,430	39,578	39,578	41,307
24-00 Workers Compensation	5,025	5,228	5,228	5,570
Subtotal	312,671	340,736	340,736	355,784
Operating Expenditures:				
34-40 Contractual Services	\$ 11,587	\$ 16,300	\$ 16,300	\$ 16,500
40-10 Travel & Per Diem	1,595	4,500	4,500	4,500
41-10 Telephone & Fax	2,454	5,800	5,800	4,000
42-00 Postage & Freight	49	200	200	200
43-10 Water/Sewer	322	550	550	550
43-50 Electric	2,734	5,000	5,000	5,000
44-60 Vehicle Rental	4,377	25,276	25,276	31,714
45-50 Insurance Costs	7,500	9,100	9,100	9,768
46-40 Equipment R&M	-	5,000	5,000	5,000
46-50 Vehicle Maintenance	4,864	8,000	8,000	8,000
46-60 Vehicle Maint/Contract	-	500	500	500
47-10 Printing & Binding	2,687	3,000	3,000	3,000
47-30 Photocopies	736	1,500	1,500	1,500
48-10 Promotional Activities	19,892	20,000	20,000	20,000
51-20 Office Equipment under \$1,000	-	1,500	1,500	1,500
51-30 Office Supplies	-	2,500	2,500	2,500
52-20 Vehicle Fuel Charges	4,301	5,200	5,200	5,200
52-70 Uniforms & Clothing Allowance	835	3,500	3,500	8,000
52-90 Equipment under \$1,000	683	1,500	1,500	1,500
54-10 Memberships/Periodicals	1,897	2,500	2,500	2,500
54-30 Employee Development	3,368	4,500	4,500	4,500
Capital Outlay:				
64-99 Machinery & Equipment	-	10,000	10,000	10,000
Subtotal	69,881	135,926	135,926	145,932
Total Costs	\$ 382,552	\$ 476,662	\$ 476,662	\$ 501,716

PUBLIC WORKS - ADMINISTRATION

PROGRAM SUMMARY

This program ensures that all work done by Public Works personnel is performed in an efficient, safe and timely manner. Activities include managing the daily work effort of each function including streets, sidewalks, storm sewers, rights-of-way maintenance, fleet maintenance, potable water treatment and distribution, wastewater collection, reclaimed water distribution, and surface water quality. This function includes the City Engineer and Construction Manager, who are responsible for developer plan review and site inspections to ensure that all subdivision and site construction complies with the City's Code of Ordinances and any applicable development orders.

GOALS

1. To provide the administration of resources and personnel for all Public Works initiatives serving the community and to respond to all citizen concerns related to Public Works. This includes the implementation of a new GIS based work order system.
2. Prepare a Class A CDL training initiative for Public Works Maintenance Specialists.
3. Prepare a heavy equipment operator training initiative for Public Works Maintenance Specialists.
4. Prepare a computer literacy training initiative for all Public Works employees.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Work orders completed	141	335	138%	350
Purchase orders processed	118	108	-8%	130
Land development plans/specs. reviewed	32	26	-19%	30
Citizen questions/complaints investigated	185	249	35%	200
Permit applications reviewed	50	50	0%	50
Bid documents prepared by Public Works/Consultants	2	5	150%	4

BUDGET SUMMARY - PUBLIC WORKS ADMINISTRATION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 227,941	\$ 242,400	\$ 242,400	\$ 256,300
Benefits	80,741	92,343	92,343	97,130
Operating	29,604	44,777	44,777	45,403
TOTAL	\$ 338,286	\$ 379,520	\$ 379,520	\$ 398,833

STAFFING ANALYSIS - PUBLIC WORKS ADMINISTRATION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Public Works Director	1	1	1	1
Administrative Coordinator Public Works	1	1	1	1
Construction Manager	1	1	1	1
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Works - Administration
001-0431-431

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 227,812	\$ 240,900	\$ 240,900	\$ 254,800
14-00 Overtime	129	1,500	1,500	1,500
21-00 FICA	16,597	18,544	18,544	19,607
22-00 Employer Pension	26,946	30,300	30,300	32,038
23-00 Health/Life Insurance	33,430	39,578	39,578	41,307
24-00 Workers Compensation	3,768	3,921	3,921	4,178
Subtotal	308,682	334,743	334,743	353,430
Operating Expenditures:				
34-40 Contractual Services	\$ 2,065	\$ 3,920	\$ 3,920	\$ 4,100
40-10 Travel & Per Diem	2,506	4,000	4,000	4,000
40-20 Car Allowance	1,205	1,200	1,200	1,200
41-10 Telephone & Fax	2,079	3,000	3,000	3,000
42-00 Postage & Freight	199	500	500	500
43-10 Water/Sewer	643	900	900	900
43-50 Electric	5,467	8,500	8,500	8,500
44-60 Vehicle Rental	3,173	3,173	3,173	3,173
45-50 Insurance Costs	5,280	6,384	6,384	6,830
46-40 Equipment R&M	-	1,000	1,000	1,000
46-50 Vehicle Maintenance	1,698	2,200	2,200	2,200
46-60 Vehicle Maint/Contract	-	300	300	300
47-10 Printing & Binding	181	300	300	300
47-30 Photocopies	2,516	4,000	4,000	4,000
51-20 Office Equipment under \$1,000	722	1,200	1,200	1,200
51-30 Office Supplies	816	1,000	1,000	1,000
52-20 Vehicle Fuel Charges	425	1,500	1,500	1,500
52-70 Uniforms	291	600	600	600
54-10 Memberships/Periodicals	338	350	350	350
54-30 Employee Development	-	750	750	750
Subtotal	29,604	44,777	44,777	45,403
Total Costs	\$ 338,286	\$ 379,520	\$ 379,520	\$ 398,833

PUBLIC WORKS - STREETS/SIDEWALKS

PROGRAM SUMMARY

This program is responsible for establishing a systematic maintenance schedule for all paved streets within the City. Also, to maintain all sidewalks, signs and rights-of-way.

GOALS

1. To make the City's street system safe and convenient to use via a comprehensive maintenance system to include pavement repair and resurfacing, pavement restriping, and street sign maintenance.
2. To provide and maintain a functional network of sidewalks throughout the City.
3. To help maintain the aesthetics of the community by proper maintenance of public rights-of-way, including tree trimming and removal.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Paved streets maintained (tons/asphalt)	71	2,915	4006%	50
Streets resurfaced (miles)	2	5	150%	2
Street signs fabricated/installed	107	44	-59%	100
Traffic control signs installed/replaced	46	79	72%	80
Sidewalks repaired (feet)	2,086	2,502	20%	2,500

BUDGET SUMMARY - PUBLIC WORKS STREETS/SIDEWALKS	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 79,526	\$ 92,560	\$ 92,560	\$ 98,660
Benefits	26,861	32,673	32,673	34,533
Operating	551,483	711,689	711,689	753,800
TOTAL	\$ 657,870	\$ 836,922	\$ 836,922	\$ 886,993

STAFFING ANALYSIS - PUBLIC WORKS STREETS/SIDEWALKS	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Public Works Superintendent	1	1	1	1
TOTAL	1	1	1	1

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Works - Streets/Sidewalks
001-0432-432

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 77,140	\$ 81,000	\$ 81,000	\$ 87,100
14-00 Overtime	1,343	10,000	10,000	10,000
17-10 Education Incentives	1,043	1,560	1,560	1,560
21-00 FICA	5,985	7,081	7,081	7,548
22-00 Employer Pension	8,970	11,570	11,570	12,333
23-00 Health/Life Insurance	11,110	13,193	13,193	13,769
24-00 Workers Compensation	796	829	829	883
Subtotal	106,387	125,233	125,233	133,193
Operating Expenditures:				
34-40 Contractual Services	\$ 97,215	\$ 166,000	\$ 166,000	\$ 176,000
40-10 Travel & Per Diem	-	1,050	1,050	1,050
41-10 Telephone & Fax	1,333	1,200	1,200	2,000
43-30 Elec/Streetlights/Signals	308,681	300,000	300,000	315,000
43-60 Electric Traffic Signals	8,944	10,000	10,000	11,000
44-30 Equipment Rental	-	10,000	10,000	10,000
44-60 Vehicle Rental	86,288	85,279	85,279	90,017
45-50 Insurance Costs	6,541	7,925	7,925	8,498
46-00 Repair & Maintenance	386	50,000	50,000	50,000
46-40 Equipment R&M	758	2,500	2,500	3,500
46-50 Vehicle Maintenance	26,063	32,500	32,500	32,500
46-60 Vehicle Maint/Contract	714	7,000	7,000	7,000
47-10 Printing & Binding	-	50	50	50
51-30 Office Supplies	48	100	100	100
52-10 General Operating Supplies	2,708	14,500	14,500	19,500
52-20 Vehicle Fuel Charges	5,225	9,800	9,800	9,800
52-40 Chemicals	-	400	400	400
52-70 Uniforms & Clothing Allowance	304	385	385	385
52-90 Equipment under \$1,000	2,964	3,000	3,000	3,000
53-40 Road Materials	3,176	9,000	9,000	13,000
54-30 Employee Development	135	1,000	1,000	1,000
Subtotal	551,483	711,689	711,689	753,800
Total Costs	\$ 657,870	\$ 836,922	\$ 836,922	\$ 886,993

PARKS & RECREATION

PROGRAM SUMMARY

To enhance and enrich the quality of life and encourage healthy lifestyles for our community through superior parks, open spaces, facilities, trails and recreational opportunities. This will be accomplished through dedicated leadership, a commitment to excellence, and effective management of resources.

GOALS

1. To provide a diverse mix of well organized and enjoyable recreation programs for the Lake Mary community, through both department run programs and partnerships with local recreation programmers.
2. To provide a variety of special event opportunities to the Lake Mary community that people enjoy attending and that local businesses and organizations want to support through sponsorships.
3. Maintain all parks and recreational facilities at their highest levels. Oversee the contractual maintenance of Lake Mary Boulevard, Rinehart Road, Rinehart Trail, Municipal Complex, Crystal Lake Avenue, SunRail Station and Seminole Avenue. Continue to cross train staff for flexibility and succession within the department.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Sports Complex field rental revenue	\$ 45,633	\$ 36,615	-20%	\$ 36,000
Sports Complex program revenue	4,486	1,400	-69%	1,000
Park rentals	7,258	8,794	21%	7,500
Farmers Market revenue	54,554	33,011	-39%	20,000
Summer Camp revenue	93,702	107,156	14%	100,000
Concession revenue	15,704	11,520	-27%	12,000
Special events sponsorships	\$ 45,932	\$ 31,724	-31%	\$ 30,000

BUDGET SUMMARY - PARKS & RECREATION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 1,128,514	\$ 1,160,160	\$ 1,160,160	\$ 1,271,760
Benefits	467,129	550,931	550,931	588,107
Operating	1,066,114	1,333,132	1,333,132	1,498,205
TOTAL	\$ 2,661,757	\$ 3,044,223	\$ 3,044,223	\$ 3,358,072

STAFFING ANALYSIS - PARKS & RECREATION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Parks & Recreation Director	1	1	1	1
Assistant Parks & Recreation Director	1	1	1	1
Parks Superintendent	1	1	1	1
Parks Maintenance Crew Leader	2	2	2	2
Irrigation Crew Leader	1	1	0	0
Parks Maintenance Specialist	10	10	11	11
Lead Recreation Assistant	2	2	3	3
Events Manager	1	1	1	1
Events Coordinator	1	1	1	1
Recreation Manager	1	1	1	1
Recreation Assistant	1	1	0	0
Recreation Assistant (PT)	0	0	2	2
Summer Camp Lead Counselor (P/T)	1	1	1	1
Summer Camp Counselor (P/T)	6	6	6	6
TOTAL	29	29	31	31

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Parks & Recreation
001-0572-452

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 1,111,379	\$ 1,140,000	\$ 1,140,000	\$ 1,251,600
14-00 Overtime	14,527	16,000	16,000	16,000
17-00 Certification Pay	2,608	4,160	4,160	4,160
21-00 FICA	84,174	88,753	88,753	97,290
22-00 Employer Pension	114,086	141,304	141,304	155,254
23-00 Health/Life Insurance	239,427	290,236	290,236	302,922
24-00 Workers Compensation	29,442	30,638	30,638	32,641
Subtotal	1,595,643	1,711,091	1,711,091	1,859,867
Operating Expenditures:				
34-40 Contractual Services	\$ 114,090	\$ 138,450	\$ 138,450	\$ 135,080
40-10 Travel & Per Diem	993	1,500	1,500	1,500
40-20 Car Allowance	3,614	3,600	3,600	3,600
41-10 Telephone & Fax	7,903	8,900	8,900	8,900
42-00 Postage & Freight	46	100	100	100
43-10 Water/Sewer	31,958	49,000	49,000	49,000
43-50 Electric	64,803	64,500	64,500	70,000
44-30 Equipment Rental	4,477	5,000	5,000	10,000
44-60 Vehicle Rental	82,419	109,791	109,791	131,947
45-50 Insurance Costs	25,500	30,821	30,821	32,958
46-10 Maintenance Contracts	230,093	257,200	257,200	362,200
46-30 Grounds Maintenance	48,264	47,800	47,800	48,300
46-40 Equipment R&M	11,966	17,250	17,250	31,050
46-50 Vehicle Maintenance	46,864	55,000	55,000	55,000
46-60 Vehicle Maint/Contract	12,972	5,500	5,500	7,500
47-10 Printing & Binding	100	500	500	500
47-30 Photocopies	1,035	2,000	2,000	2,000
48-10 Promotional Activities	7,376	8,950	8,950	22,700
48-40 Historical Commission	-	300	300	300
48-50 Farmers Market Expenses	10,740	22,500	22,500	12,500
48-60 Summer Camp	47,153	60,000	60,000	65,000
51-70 Grounds Maint/Sports Complex	54,321	84,750	84,750	97,250
51-80 Irrigation Lake Mary Blvd	29,633	35,000	35,000	35,000
51-90 Grounds Maint/Lake Mary Blvd	16,934	55,000	55,000	55,000
52-10 General Operating Supplies	40,402	52,500	52,500	66,500
52-20 Vehicle Fuel Charges	23,207	26,000	26,000	26,000
52-70 Uniforms & Clothing Allowance	7,167	8,820	8,820	8,820
52-90 Equipment under \$1,000	8,033	8,000	8,000	8,500
54-10 Memberships/Periodicals	3,809	4,600	4,600	4,600

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Parks & Recreation
001-0572-452

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
54-30 Employee Development	6,986	13,800	13,800	10,000
55-60 Other Recreation Activity	115,821	129,400	129,400	131,500
Capital Outlay:				
64-99 Machinery & Equipment	7,435	26,600	26,600	4,900
Subtotal	1,066,114	1,333,132	1,333,132	1,498,205
Total Costs	\$ 2,661,757	\$ 3,044,223	\$ 3,044,223	\$ 3,358,072

FACILITIES MAINTENANCE

PROGRAM SUMMARY

The Facilities Maintenance division is responsible for the general maintenance and upkeep of all City owned buildings and structures. Services include electrical, HVAC, safety/security systems, generators, plumbing, maintenance, janitorial, pest control, refrigeration/ice, and general repairs.

GOALS

1. Maintain the physical integrity and physical appearance of all City facilities.
2. Reduce energy consumption at City facilities through integration of energy efficient materials and processes.
3. Provide efficient, responsive, and quality customer service to internal and external customers.
4. Provide financially sound long range planning for all required facility maintenance projects at all facilities.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Preventive maintenance inspections completed	198	250	26%	250
Work orders completed	559	757	35%	650
% of work performed by outside contractors	35%	35%	0%	35%

BUDGET SUMMARY - FACILITIES MAINTENANCE	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 204,770	\$ 215,880	\$ 215,880	\$ 227,180
Benefits	82,855	101,244	101,244	106,074
Operating	218,970	290,980	290,980	305,877
TOTAL	\$ 506,595	\$ 608,104	\$ 608,104	\$ 639,131

STAFFING ANALYSIS - FACILITIES MAINTENANCE	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Administrative Coordinator Facilities	1	1	1	1
Electrician	1	1	1	1
Facilities Maintenance Technician	2	2	2	2
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Parks & Recreation - Facilities Maintenance
001-0519-419

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 198,736	\$ 205,300	\$ 205,300	\$ 216,100
14-00 Overtime	6,034	8,500	8,500	8,500
15-10 Incentive Pay	-	2,080	2,080	2,080
17-00 Educational Incentives	-	500	500	500
21-00 FICA	14,888	16,394	16,394	17,221
22-00 Employer Pension	18,340	26,788	26,788	28,138
23-00 Health/Life Insurance	44,542	52,770	52,770	55,077
24-00 Workers Compensation	5,085	5,292	5,292	5,638
Subtotal	287,625	317,624	317,624	333,254
Operating Expenditures:				
34-40 Contractual Services	\$ 20,121	\$ 12,000	\$ 12,000	\$ 18,000
40-10 Travel & Per Diem	-	400	400	400
41-10 Telephone & Fax	2,723	3,400	3,400	3,400
42-00 Postage & Freight	-	100	100	100
43-10 Water/Sewer	193	400	400	400
43-50 Electric	1,640	3,200	3,200	3,200
44-30 Equipment Rental	116	3,000	3,000	3,000
44-60 Vehicle Rental	3,037	10,953	10,953	20,934
45-50 Insurance Costs	4,980	6,017	6,017	6,433
46-20 Repair & Maint/Buildings	140,706	150,000	150,000	150,000
46-40 Equipment R&M	-	6,000	6,000	6,000
46-50 Vehicle Maintenance	3,273	6,000	6,000	6,000
46-60 Vehicle Maint/Contract	980	1,200	1,200	1,200
47-10 Printing & Binding	100	100	100	100
47-30 Photocopies	268	500	500	500
52-10 General Operating Supplies	30,518	51,000	51,000	51,000
52-20 Vehicle Fuel Charges	5,788	8,000	8,000	8,000
52-70 Uniforms	961	1,210	1,210	1,210
52-90 Equipment under \$1,000	2,552	5,000	5,000	5,000
54-10 Memberships/Periodicals	-	-	-	-
54-30 Employee Development	229	4,000	4,000	2,500
58-20 Discretionary Fund	-	15,000	15,000	15,000
Capital Outlay:				
64-99 Machinery & Equipment	785	3,500	3,500	3,500
Subtotal	218,970	290,980	290,980	305,877
Total Costs	\$ 506,595	\$ 608,604	\$ 608,604	\$ 639,131

EVENTS CENTER

PROGRAM SUMMARY

The Lake Mary Events Center is the premier event venue in the heart of the City's downtown. This award winning facility, located on West Crystal Lake, provides an ideal location for business meetings, conferences, weddings, receptions, banquets, ceremonies, parties and retreats for the citizens of Lake Mary and surrounding areas. The center also includes an events lawn for outdoor activities.

GOALS

1. To offer an inviting facility to meet the growing needs of our community for special events including weddings, receptions, parties, and other social gatherings.
2. To provide a state-of-the-art facility to host meetings, conferences and retreats for local businesses.
3. To offer a venue to host City-sponsored events.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Events Center rentals	299	277	-7%	300
Non-revenue meetings and events	6	8	33%	6
Events Center revenue	\$ 685,711	\$ 688,906	0%	\$ 685,000

BUDGET SUMMARY - EVENTS CENTER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 274,820	\$ 301,800	\$ 301,800	\$ 322,000
Benefits	113,113	131,701	131,701	139,252
Operating	192,046	241,759	241,759	256,340
TOTAL	\$ 579,979	\$ 675,260	\$ 675,260	\$ 717,592

STAFFING ANALYSIS - EVENTS CENTER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Business Manager	1	1	1	1
Administrative Coordinator Parks & Rec	1	1	1	1
Events Center Assistant Manager	1	1	1	1
Events Center Crew Leader	1	1	1	1
Events Center Specialist	1	1	1	1
Recreation Assistant (P/T)	2	2	2	2
TOTAL	7	7	7	7

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Parks & Recreation - Events Center
001-0587-452

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 274,141	\$ 300,300	\$ 300,300	\$ 320,500
14-00 Overtime	679	1,500	1,500	1,500
21-00 FICA	20,222	23,088	23,088	24,633
22-00 Employer Pension	28,450	33,500	33,500	36,025
23-00 Health/Life Insurance	55,649	65,963	65,963	68,846
24-00 Workers Compensation	8,792	9,150	9,150	9,748
Subtotal	387,933	433,501	433,501	461,252
Operating Expenditures:				
34-40 Contractual Services	\$ 41,068	\$ 54,100	\$ 54,100	\$ 54,100
40-10 Travel & Per Diem	1,353	600	600	600
40-20 Car Allowance	1,205	1,200	1,200	1,200
41-10 Telephone & Fax	3,231	3,500	3,500	4,000
42-00 Postage & Freight	-	50	50	50
43-10 Water/Sewer	9,665	12,000	12,000	12,000
43-50 Electric	56,328	72,000	72,000	72,000
45-50 Insurance Costs	49,021	59,294	59,294	63,455
46-20 Repair & Maint/Buildings	1,045	2,000	2,000	2,000
46-30 Grounds Maintenance	1,445	2,000	2,000	2,000
46-40 Equipment R&M	4,113	4,000	4,000	8,000
47-10 Printing & Binding	-	200	200	200
47-30 Photocopies	2,118	3,000	3,000	3,000
48-10 Promotional Activities	10,604	11,500	11,500	12,500
51-20 Office Equipment under \$1,000	-	500	500	500
51-30 Office Supplies	667	1,200	1,200	1,200
52-10 General Operating Supplies	4,312	5,000	5,000	5,000
52-70 Uniforms & Clothing Allowance	2,287	2,800	2,800	2,920
52-90 Equipment under \$1,000	2,098	5,000	5,000	5,000
54-10 Memberships/Periodical/Books	429	655	655	655
54-30 Employee Development	282	1,160	1,160	1,160
Capital Outlay:				
64-99 Machinery & Equipment	775	-	-	4,800
Subtotal	192,046	241,759	241,759	256,340
Total Costs	\$ 579,979	\$ 675,260	\$ 675,260	\$ 717,592

COMMUNITY CENTER

PROGRAM SUMMARY

The Lake Mary Community Center serves the community as a space for recreational programming and small private rentals. The popular summer camp program is also run out of the facility, which features nine (9) weeks of summer fun for eighty (80) local children. The facility is also the office for the Recreation division.

GOALS

1. To provide a diverse mix of well organized and well enjoyed recreational programming for the Lake Mary community, through both department run programs and partnerships with local recreation programmers, while aiming to achieve 100% cost recovery.
2. To provide affordable, high quality rental space, while aiming to achieve 80% cost recovery.
3. To provide office/workspace for the recreation division to provide customer service to the City residents and customers of the parks and recreation department.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Rentals	189	230	22%	190
Non-revenue meeting use	81	39	-52%	30
Recreational programs	235	437	86%	400
Revenue - rental & partner programs	\$ 76,787	\$ 87,482	14%	\$ 85,000

BUDGET SUMMARY - COMMUNITY CENTER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 53,597	\$ 72,700	\$ 72,700	\$ 77,400
Benefits	22,008	26,580	26,580	28,289
Operating	65,245	79,989	79,989	83,797
TOTAL	\$ 140,850	\$ 179,269	\$ 179,269	\$ 189,486

STAFFING ANALYSIS - COMMUNITY CENTER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Administrative Assistant	1	1	1	1
Recreation Assistant (P/T)	2	2	2	2
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Parks & Recreation - Community Center
001-0575-452

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 53,144	\$ 72,500	\$ 72,500	\$ 77,200
14-00 Overtime	453	200	200	200
21-00 FICA	4,068	5,562	5,562	5,922
22-00 Employer Pension	4,103	4,988	4,988	5,575
23-00 Health/Life Insurance	11,110	13,193	13,193	13,769
24-00 Workers Compensation	2,727	2,837	2,837	3,023
Subtotal	75,605	99,280	99,280	105,689
Operating Expenditures:				
34-40 Contractual Services	\$ 14,213	\$ 14,800	\$ 14,800	\$ 14,800
40-10 Travel & Per Diem	-	100	100	50
41-10 Telephone & Fax	1,019	1,600	1,600	1,600
43-10 Water/Sewer	4,537	7,000	7,000	7,000
43-50 Electric	10,662	12,800	12,800	12,800
45-50 Insurance Costs	26,701	32,289	32,289	34,547
46-20 Repair & Maint/Buildings	2,236	1,000	1,000	1,000
46-30 Grounds Maintenance	876	-	-	-
46-40 Equipment R&M	-	500	500	500
47-10 Printing & Binding	-	200	200	200
47-30 Photocopies	2,750	4,000	4,000	4,000
48-10 Promotional Activities	-	200	200	200
51-20 Office Equipment under \$1,000	75	1,000	1,000	2,500
52-10 General Operating Supplies	1,648	4,000	4,000	4,000
52-70 Uniforms & Clothing Allowance	373	300	300	400
54-30 Employee Development	155	200	200	200
Subtotal	65,245	79,989	79,989	83,797
Total Costs	\$ 140,850	\$ 179,269	\$ 179,269	\$ 189,486

SENIOR CENTER

PROGRAM SUMMARY

The Lake Mary Senior Center serves to promote healthy aging, independence and well-being for adults fifty five (55) years and older through health, wellness, and educational recreation programs and services. The Senior Center also serves the community as a meeting space for City Homeowners' Association meetings.

GOALS

1. To serve an aging population with social, recreational, active and healthy opportunities. This will be accomplished by continuing to offer and improve upon quality programs such as yoga, dance and aerobic activities for physical health while also complementing with programs that meet our residents' social needs.
2. To provide affordable, high quality community space for City Homeowners' Association meetings and community events, while aiming to achieve 80% cost recovery.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Memberships	479	535	12%	540
Programs offered	901	976	8%	980
Senior Center revenue	19,811	13,884	-30%	14,000

BUDGET SUMMARY - SENIOR CENTER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 24,249	\$ 45,400	\$ 45,400	\$ 47,900
Benefits	5,093	7,279	7,279	7,800
Operating	29,842	45,808	45,808	48,646
TOTAL	\$ 59,184	\$ 98,487	\$ 98,487	\$ 104,346

STAFFING ANALYSIS - SENIOR CENTER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Administrative Assistant (P/T)	1	1	1	1
Senior Center Recreation Assistant (P/T)	1	1	1	1
TOTAL	2	2	2	2

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Parks & Recreation - Senior Center
001-0591-452

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 24,249	\$ 45,400	\$ 45,400	\$ 47,900
21-00 FICA	1,860	3,474	3,474	3,665
22-00 Employer Pension	2,988	3,550	3,550	3,863
24-00 Workers Compensation	245	255	255	272
Subtotal	29,342	52,679	52,679	55,700
Operating Expenditures:				
34-40 Contractual Services	\$ 5,668	\$ 9,300	\$ 9,300	\$ 10,700
40-10 Travel & Per Diem	-	50	50	50
41-10 Telephone & Fax	1,019	1,500	1,500	1,500
42-00 Postage & Freight	11	100	100	100
43-10 Water/Sewer	965	1,100	1,100	1,100
43-50 Electric	8,201	11,500	11,500	11,500
45-50 Insurance Costs	5,700	6,898	6,898	7,386
47-10 Printing & Binding	100	500	500	200
47-30 Photocopies	1,040	2,000	2,000	2,000
48-10 Promotional Activities	35	1,200	1,200	1,200
49-91 Instructor Fees	2,220	4,160	4,160	4,160
51-30 Office Supplies	29	800	800	700
52-10 General Operating Supplies	4,778	5,600	5,600	5,600
52-70 Uniforms & Clothing Allowance	35	-	-	-
52-90 Equipment Under \$1,000	41	1,000	1,000	2,350
54-30 Employee Development	-	100	100	100
Subtotal	29,842	45,808	45,808	48,646
Total Costs	\$ 59,184	\$ 98,487	\$ 98,487	\$ 104,346

TENNIS CENTER

PROGRAM SUMMARY

The Lake Mary Tennis Center serves the community as a premier tennis facility in Seminole County, and features seven (7) Har-Tru clay soft courts. In addition to providing courts for member and guest self-organized play, the facility also coordinates a variety of programming for tennis players of all ages and skill levels. From a youth tennis program, to individual private lessons, the Lake Mary Tennis Center provides the community with a high quality tennis facility. The facility also serves as a satellite office for the recreation division, allowing a base of operations for all activities and programs at the Lake Mary Sports Complex.

GOALS

1. To provide a quality tennis facility for the Tennis Center membership and daily guests, while aiming for an 80% cost recovery for the facility.
2. To provide well organized and enjoyed tennis programming, through both department run programs, as well as those delivered through a contracted tennis professional.
3. To provide an opportunity for the Lake Mary community to receive high quality tennis instruction from sanctioned tennis professionals.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Tennis memberships	177	194	10%	205
Facility revenue	\$ 61,085	\$ 61,166	0%	\$ 55,000

BUDGET SUMMARY - TENNIS CENTER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 45,225	\$ 48,300	\$ 48,300	\$ 50,900
Benefits	21,369	24,361	24,361	25,554
Operating	57,601	107,272	107,272	102,384
TOTAL	\$ 124,195	\$ 179,933	\$ 179,933	\$ 178,838

STAFFING ANALYSIS - TENNIS CENTER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Tennis Center Coordinator	1	1	1	1
TOTAL	1	1	1	1

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Parks & Recreation - Tennis Center
001-0595-452

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 45,092	\$ 46,800	\$ 46,800	\$ 49,400
14-00 Overtime	133	1,500	1,500	1,500
21-00 FICA	3,427	3,695	3,695	3,894
22-00 Employer Pension	5,453	6,038	6,038	6,363
23-00 Health/Life Insurance	11,110	13,193	13,193	13,769
24-00 Workers Compensation	1,379	1,435	1,435	1,528
Subtotal	66,594	72,661	72,661	76,454
Operating Expenditures:				
34-40 Contractual Services	\$ 5,692	\$ 10,600	\$ 10,600	\$ 8,500
40-10 Travel & Per Diem	-	400	400	250
43-10 Water/Sewer	7,567	7,400	7,400	7,400
43-50 Electric	14,562	16,800	16,800	16,800
45-50 Insurance Costs	5,940	7,192	7,192	7,704
46-10 Maintenance Contracts	-	35,000	35,000	30,000
46-30 Grounds Maintenance	2,551	3,000	3,000	5,000
46-40 Equipment R&M	3,930	4,000	4,000	3,500
47-10 Printing & Binding	-	500	500	500
47-30 Photocopies	640	1,200	1,200	1,200
48-10 Promotional Activities	85	1,800	1,800	500
51-20 Office Equipment under \$1,000	184	4,000	4,000	4,000
52-10 General Operating Supplies	15,487	14,700	14,700	15,200
54-10 Memberships/Periodicals	-	180	180	180
54-30 Employee Development	-	500	500	350
Capital Outlay:				
64-99 Machinery & Equipment	963	-	-	1,300
Subtotal	57,601	107,272	107,272	102,384
Total Costs	\$ 124,195	\$ 179,933	\$ 179,933	\$ 178,838

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

POLICE EDUCATION FUND - This fund accounts for the \$2.00 assessment on each traffic citation restricted to criminal justice education and training in accordance with Chapter 938.15, Florida Statutes.

IMPACT FEE FUNDS - These funds account for impact fees levied on new development and are restricted to fund capital facilities and equipment directly related to new growth.

LAW ENFORCEMENT TRUST FUNDS - These funds account for state and federal forfeiture funds used for School Resource Officers, crime prevention, drug education programs or other law enforcement purposes in accordance with Chapter 932.705, Florida Statutes.

LAKE MARY CEMETERY FUND - This fund accounts for the operation of the cemetery including plot sales and maintenance.



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City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

All Special Revenue Funds Summary

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 944,697	\$ 1,059,465	\$ 1,059,465	\$ 952,765
Revenue:				
Operating Revenue	\$ 83,235	\$ 74,500	\$ 74,500	\$ 74,500
Interest/Other	38,908	20,000	20,000	20,300
Carry Forward Fund Balance	-	20,000	20,000	-
Total Revenue	122,143	114,500	114,500	94,800
Expenditures:				
Operating Expenditures	\$ 7,375	\$ 21,200	\$ 21,200	\$ 31,200
Capital Outlays	-	200,000	200,000	-
Total Expenditures	7,375	221,200	221,200	31,200
Increase (Decrease) in Fund Balance	114,768	(106,700)	(106,700)	63,600
Fund Balance, September 30	\$ 1,059,465	\$ 952,765	\$ 952,765	\$ 1,016,365

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Police 2nd Dollar Education and Training Fund
101-0321-421

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 145,210	\$ 159,022	\$ 159,022	\$ 160,122
Revenue:				
Police Education Revenue	\$ 9,485	\$ 7,500	\$ 7,500	\$ 7,500
Interest Income	6,818	3,600	3,600	4,000
Total Revenue	16,303	11,100	11,100	11,500
Expenditures:				
Training Expenditures	\$ 2,491	\$ 10,000	\$ 10,000	\$ 20,000
Total Expenditures	2,491	10,000	10,000	20,000
Increase (Decrease) in Fund Balance	13,812	1,100	1,100	(8,500)
Fund Balance, September 30	\$ 159,022	\$ 160,122	\$ 160,122	\$ 151,622

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Law Enforcement Trust Fund - State
102-0321-421

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 150,623	\$ 179,128	\$ 179,128	\$ 177,528
Revenue:				
Forfeitures	\$ 21,091	\$ -	\$ -	\$ -
Interest Income	7,414	-	-	-
Total Revenue	28,505	-	-	-
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -
Donations	-	1,600	1,600	1,600
Total Expenditures	-	1,600	1,600	1,600
Increase (Decrease) in Fund Balance	28,505	(1,600)	(1,600)	(1,600)
Fund Balance, September 30	\$ 179,128	\$ 177,528	\$ 177,528	\$ 175,928

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Law Enforcement Trust Fund - Federal
106-0321-421

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 28,557	\$ 29,730	\$ 29,730	\$ 29,730
Revenue:				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest Income	1,173	-	-	-
Total Revenue	1,173	-	-	-
Expenditures:				
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	1,173	-	-	-
Fund Balance, September 30	\$ 29,730	\$ 29,730	\$ 29,730	\$ 29,730

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Police Impact Fees Fund
110-0321-421

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 88,425	\$ 99,413	\$ 99,413	\$ 127,213
Revenue:				
Impact Fees	\$ 6,761	\$ 25,000	\$ 25,000	\$ 25,000
Interest	4,227	2,800	2,800	3,000
Total Revenue	10,988	27,800	27,800	28,000
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	10,988	27,800	27,800	28,000
Fund Balance, September 30	\$ 99,413	\$ 127,213	\$ 127,213	\$ 155,213

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Fire Impact Fees Fund
111-0322-422

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 106,919	\$ 119,425	\$ 119,425	\$ 137,425
Revenue:				
Impact Fees	\$ 7,416	\$ 15,000	\$ 15,000	\$ 15,000
Interest	5,090	3,000	3,000	3,500
Total Revenue	12,506	18,000	18,000	18,500
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	12,506	18,000	18,000	18,500
Fund Balance, September 30	\$ 119,425	\$ 137,425	\$ 137,425	\$ 155,925

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Works Impact Fees Fund
112-0431-431

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 57,769	\$ 61,552	\$ 61,552	\$ 65,052
Revenue:				
Impact Fees	\$ 1,093	\$ 2,000	\$ 2,000	\$ 2,000
Interest	2,690	1,500	1,500	1,800
Total Revenue	3,783	3,500	3,500	3,800
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	3,783	3,500	3,500	3,800
Fund Balance, September 30	\$ 61,552	\$ 65,052	\$ 65,052	\$ 68,852

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Recreation Impact Fees Fund
113-0572-452

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 226,101	\$ 249,740	\$ 249,740	\$ 95,340
Revenue:				
Impact Fees	\$ 12,914	\$ 20,000	\$ 20,000	\$ 20,000
Interest	10,725	5,600	5,600	6,500
Carry Forward Fund Balance	-	20,000	20,000	-
Total Revenue	23,639	45,600	45,600	26,500
Expenditures:				
Capital - Park Improvements	\$ -	\$ 200,000	\$ 200,000	\$ -
Total Expenditures	-	200,000	200,000	-
Increase (Decrease) in Fund Balance	23,639	(154,400)	(154,400)	26,500
Fund Balance, September 30	\$ 249,740	\$ 95,340	\$ 95,340	\$ 121,840

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Lake Mary Cemetery Fund
118-0572-452

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 141,093	\$ 161,455	\$ 161,455	\$ 160,355
Revenue:				
Cemetery Sales	\$ 24,475	\$ 5,000	\$ 5,000	\$ 5,000
Interest/Other	771	3,500	3,500	1,500
Total Revenue	25,246	8,500	8,500	6,500
Expenditures:				
Postage & Freight	\$ -	\$ 100	\$ 100	\$ 100
Water	4,884	6,500	6,500	6,500
Grounds Maintenance	-	2,000	2,000	2,000
General Operating Supplies	-	1,000	1,000	1,000
Total Expenditures	4,884	9,600	9,600	9,600
Increase (Decrease) in Fund Balance	20,362	(1,100)	(1,100)	(3,100)
Fund Balance, September 30	\$ 161,455	\$ 160,355	\$ 160,355	\$ 157,255



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DEBT SERVICE FUND

Debt Service Funds are used to account for the accumulation of resources to pay principal, interest and related costs of general long-term debt.



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City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Debt Service Fund Summary

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ -	\$ -	\$ -	\$ -
Revenue and Other Sources:				
Transfers In - General Fund	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	-	-	-	-
Fund Balance, September 30	\$ -	\$ -	\$ -	\$ -



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CAPITAL PROJECT FUNDS

The Capital Project Funds account for the acquisition or construction of capital facilities, equipment purchases, and general capital improvements, estimated to cost in excess of \$5,000, funded from General Fund transfers.

The One-Cent Infrastructure Sales Tax Fund accounts for City road construction projects funded by the use of the extra one cent sales tax approved by voter referendum. The 4th Generation Sales Tax began January 1, 2025 for a period of ten (10) years.



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City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

All Capital Project Funds Summary

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 4,109,215	\$ 4,567,107	\$ 4,567,107	\$ 4,537,007
Revenue and Other Sources:				
Intergovernmental Revenue	\$ 4,161,662	\$ 1,985,000	\$ 1,985,000	\$ 1,799,304
Interest	138,343	63,500	63,500	94,300
Transfers In - General Fund	650,000	1,000,000	1,000,000	800,000
Misc Revenues	-	-	-	215,000
Carry Forward Fund Balance	-	1,418,000	1,418,000	1,692,000
Total Revenue and Other Sources	4,950,005	4,466,500	4,466,500	4,600,604
Expenditures:				
Capital Projects	\$ 4,492,113	\$ 4,496,600	\$ 4,496,600	\$ 5,734,400
Total Expenditures	4,492,113	4,496,600	4,496,600	5,734,400
Increase (Decrease) in Fund Balance	457,892	(30,100)	(30,100)	(1,133,796)
Fund Balance, September 30	\$ 4,567,107	\$ 4,537,007	\$ 4,537,007	\$ 3,403,211

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Capital Project Funds

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 726,294	\$ 778,101	\$ 778,101	\$ 940,501
Revenue and Other Sources:				
Intergovernmental Revenue	\$ 1,818,086	\$ 185,000	\$ 185,000	\$ -
Transfers In - General Fund	650,000	1,000,000	1,000,000	800,000
Misc Revenues	-	-	-	215,000
Carry Forward Fund Balance	-	679,000	679,000	-
Total Revenue and Other Sources	2,468,086	1,864,000	1,864,000	1,015,000
Expenditures:				
Capital Projects	\$ 2,416,279	\$ 1,701,600	\$ 1,701,600	\$ 1,189,400
Total Expenditures	2,416,279	1,701,600	1,701,600	1,189,400
Increase (Decrease) in Fund Balance	51,807	162,400	162,400	(174,400)
Fund Balance, September 30	\$ 778,101	\$ 940,501	\$ 940,501	\$ 766,101

City of Lake Mary, Florida

Fiscal Year 2026 Operating Budget

Schedule of Capital Projects

Project Description	2025 Carry Forward	2026 Budget	Total Available Budget
General Government			
Computer Replacement	\$ -	\$ 36,000	\$ 36,000
Network Upgrade & Development	-	30,000	30,000
Document Management System Migration	-	123,000	123,000
Subtotal	-	189,000	189,000
Police			
Laptop Computer Replacement	-	48,000	48,000
Portable Radio Replacement	-	40,500	40,500
CRD Cubicle Expansion	-	15,000	15,000
Ballistic Shield	-	12,000	12,000
PD Access Control & Security System Upgrades	-	103,000	103,000
Subtotal	-	218,500	218,500
Fire			
Fire/EMS Matching Grant	-	41,000	41,000
X Series Cardiac Monitor	-	49,000	49,000
Fire/EMS Training Prop	-	10,000	10,000
Thermal Imaging Cameras	-	37,100	37,100
Stryker Power-LOAD	-	35,600	35,600
Fire Hoses Replacement	-	28,000	28,000
LUCAS CPR Chest Compression System	-	24,200	24,200
Subtotal	-	224,900	224,900
PW: Streets & Sidewalks			
Parking Lot Rehabilitation	-	20,000	20,000
Street Lighting Additions	-	32,000	32,000
Subtotal	-	52,000	52,000
Facilities Maintenance			
City Hall Maintenance	-	15,000	15,000
Events Center Maintenance	-	90,000	90,000
Community Center Maintenance	-	20,000	20,000
FD Maintenance	-	120,000	120,000
Subtotal	-	245,000	245,000
Parks and Recreation			
Sports Complex Improvements	-	235,000	235,000
Park Improvements	-	25,000	25,000
Subtotal	-	260,000	260,000
Total Capital Project Funds	\$ -	\$ 1,189,400	\$ 1,189,400

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 215
Project Title: Computer Replacement
Dep/Div Name: Information Systems

Justification/Description/Location:

Funding to replace computers as needed by various departments. The IT staff will determine with each department, when there is a need to purchase a replacement computer. Approximately twenty five (25) desktop/laptop computers will be replaced in FY 2026.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	36,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 36,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	36,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 36,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 215
Project Title: Network Upgrade & Development
Dep/Div Name: Information Systems

Justification/Description/Location:

Network Development Upgrades - **\$12,000** network equipment for camera enhancements; general equipment replacement and/or upgrades - **\$18,000**.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	30,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 30,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	30,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 30,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal

Dep/Div Number: 215

Project Title: Document Management System Migration

Dep/Div Name: Information Systems

Justification/Description/Location:

We are looking to migrate away from our current Document Management System (FileBound) to better support our departments' needs for records retention, indexing and searching. The project will include the annual licensing and fees for the software and cloud hosting in a CJIS compliant cloud, as well as the data migration services to export the data out of our current Document Management System and import it into the new system.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	123,000
Total	\$ -	\$ 123,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	123,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 123,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 321
Project Title: Laptop Replacement
Dep/Div Name: Police

Justification/Description/Location:

Annual replacement of laptop computers used by officers for report writing and traffic crash reporting. Additionally the computers are used to conduct record checks on vehicles, persons, articles, and criminal histories while in the field. Officers are now dispatched on their computers and watch information as it unfolds on other jurisdiction cases that may affect our response. The replacement plan will keep laptops at optimal working performance and was coordinated with IT.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	48,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 48,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	48,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 48,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 321
Project Title: Portable Radio Replacement
Dep/Div Name: Police

Justification/Description/Location:

Due to age, replace five (5) portable radios (\$8,100 each).

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	40,500
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 40,500

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	40,500
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 40,500

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 321
Project Title: CRD Cubicle Expansion
Dep/Div Name: Police

Justification/Description/Location:

Two (2) cubicle offices are needed to expand the Community Relations Division (CRD) workspace in order to accommodate the office needs of the Code Enforcement and School Resource Officers. This expansion will allow for a Criminal Justice Information Services (CJIS) compliant workspace.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	15,000
Total	\$ -	\$ 15,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	15,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 15,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 321
Project Title: Ballistic Shield
Dep/Div Name: Police

Justification/Description/Location:

Purchase two (2) new rifle rated (NIJ Level III) ballistic shields in FY 2026. The shields will be utilized in the field by patrol units. The rifle rated level III shields are imperative when confronting active shooter situations, rescue/hostage situations, and other critical incidents faced by police officers.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	12,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 12,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	12,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 12,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal

Dep/Div Number: 321

Project Title: PD Access Control & Security System Upgrades

Dep/Div Name: Police

Justification/Description/Location:

In order to be compliant with the Criminal Justice Information Services (CJIS), we will be replacing the current access control system and the interrogation camera system at the Police Department.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	103,000
Total	\$ -	\$ 103,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	103,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 103,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Fire/EMS Matching Grant
Dep/Div Name: Fire

Justification/Description/Location:

This is a matching amount that will be needed to secure Federal FireAct Grant funding. This is a 5% match from the City to receive 95% from the Federal Government.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	41,000
Total	\$ -	\$ 41,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2026	2026
General Fund	-	41,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 41,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 322
Project Title: X Series Cardiac Monitor
Dep/Div Name: Fire

Justification/Description/Location:

We are in need of purchasing an X Series Zoll Cardiac Monitor. This monitor is used frequently to help treat patients who may be facing a life threatening medical condition. Due to wear on components and upgrades in technology, it is recommended by The American Hospital Association to replace frontline monitors every five (5) years. This purchase will replace a monitor that is greater than five (5) years old.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	49,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 49,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	49,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 49,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Fire/EMS Training Prop
Dep/Div Name: Fire

Justification/Description/Location:

The Firefighting training props give the firefighters a tool in which they can practice firefighting tactics such as forcible entry and rescue techniques. The props will give us the ability to practice these skills at our facilities on a regular basis.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	10,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 10,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	10,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 10,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Thermal Imaging Cameras
Dep/Div Name: Fire

Justification/Description/Location:

Due to Thermal Imaging Cameras (TICs) being exposed to extreme heat and smoke conditions, as well as upgrades in technology, we will be replacing TICs every five (5) years. We wish to purchase additional TICs to expand the availability of this equipment to each firefighter while on duty so that each seat on a rescue or fire engine has their own dedicated TIC.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	37,100
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 37,100

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	37,100
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 37,100

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Stryker Power-LOAD
Dep/Div Name: Fire

Justification/Description/Location:

We are requesting to purchase a replacement Stryker Power-LOAD for one (1) emergency transport (rescue) vehicle. The current Power-LOAD has been in service for ten (10) years. The recommended service life of that equipment is seven (7) years. The Power-LOAD system is an essential piece of pre-hospital medical equipment, and can help to minimize the potential for patient drops or injuries during transport, which can have significant legal and financial implications for healthcare organizations.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	35,600
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 35,600

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	35,600
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 35,600

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Fire Hoses Replacement
Dep/Div Name: Fire

Justification/Description/Location:

Our current fire hoses are in need of replacement. They were purchased over ten (10) years ago and are reaching the end of their service life.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	28,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 28,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	28,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 28,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 322
Project Title: LUCAS CPR Chest Compression System
Dep/Div Name: Fire

Justification/Description/Location:

This funding request is for a LUCAS CPR chest compression device. This device is an essential component of pre-hospital life support that increases the chances of a successful resuscitation and better outcomes for patients. Using a LUCAS device can increase safety and prevent injury by reducing the physical strain required of our employees during extended resuscitation efforts.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	24,200
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 24,200

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	24,200
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 24,200

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Parking Lot Rehabilitation
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

The City owns and maintains a dozen parking lot facilities. Parking lot rehabilitation consists of seal coating and restriping of asphalt parking areas and minor repairs to concrete parking areas. This ongoing rehabilitation helps extend the life of the asphalt through preventive maintenance. The appearance of our City facilities will be safer, cleaner and more appealing to the public. Parking facilities are maintained on an as needed basis.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	20,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 20,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	20,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 20,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Street Lighting Additions
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

Street lighting additions in areas of the City as approved by the City Manager and Police Department.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	32,000
Total	\$ -	\$ 32,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	32,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 32,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 519
Project Title: City Hall Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Replace Commission Chambers AC Unit #3.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	15,000
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 15,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	15,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 15,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Events Center Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Rotunda Curtain Replacement - **\$30,000**; Flooring replacement (Rotunda and Hallways) - **\$60,000**.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	90,000
Total	\$ -	\$ 90,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	90,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 90,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Community Center Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Replace doors and install ADA accessibility button.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	20,000
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 20,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	20,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 20,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Fire Department Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Replace generator at Fire Station #33 as it has exceeded its life expectancy - **\$45,000**; Remodel the kitchen and dining area of Fire Station #37. It will include upgrading the cold storage for food functional areas. An additional benefit to the remodeling will be the increased open space which will enhance accommodations for several people including EOC activations and other special events - **\$75,000**.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	75,000
Equipment	-	45,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 120,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	120,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 120,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Sports Complex Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Turf Renovator for playing fields - **\$30,000** (funded through AdventHealth Naming Rights Agreement); Add lights to Field 1 - **\$185,000** (funded through AdventHealth Naming Rights Agreement); Splash Pad Pump Room Renovation to replace aged equipment - **\$20,000**.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	185,000
Equipment	-	50,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 235,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	235,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 235,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Park Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Repair and repaint Trailhead fountain sign.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	25,000
Total	\$ -	\$ 25,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	25,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 25,000

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

One-Cent Infrastructure Sales Tax Fund

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 3,382,921	\$ 3,789,006	\$ 3,789,006	\$ 3,596,506
Revenue:				
Intergovernmental Revenue	\$ 2,343,576	\$ 1,800,000	\$ 1,800,000	\$ 1,799,304
Interest	138,343	63,500	63,500	94,300
Carry Forward Fund Balance	-	739,000	739,000	1,692,000
Total Revenue	2,481,919	2,602,500	2,602,500	3,585,604
Expenditures:				
Rinehart Road Improvement Project	\$ 13,821	\$ 886,000	\$ 886,000	\$ 886,000
Downtown Improvement Project	1,964,248	1,559,000	1,559,000	1,559,000
Street Reconstruction Project	5,581	250,000	250,000	2,000,000
Sidewalk Improvement Project	92,184	100,000	100,000	100,000
Total Expenditures	2,075,834	2,795,000	2,795,000	4,545,000
Increase (Decrease) in Fund Balance	406,085	(192,500)	(192,500)	(959,396)
Fund Balance, September 30	\$ 3,789,006	\$ 3,596,506	\$ 3,596,506	\$ 2,637,110

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Rinehart Road Improvement Project
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

Intersection improvements planned along Rinehart Road that currently include the lengthening of the left-hand turn lane onto Lake Mary Boulevard, the right-hand turn lane into Crystal Lake Elementary School, the left-hand turn lane onto Wallace Court, and other intersection improvements that may be designed and constructed in the future. This project is being jointly funded by the City and Seminole County through the County Charter 1-Cent Sales Tax revenues.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	886,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 886,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	886,000	-
Total Funding Source	\$ 886,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Conversion to Underground Power
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

In order to provide for hurricane preparedness and safety, this project is to convert overhead electric service facilities to underground electric service facilities in the City's downtown core. The project is located along North Country Club Road from Lake Mary Boulevard to the Events Center (Alma Avenue), on East Wilbur Avenue from Country Club to Second Street, and on East Lakeview Avenue from Country Club our Fire Station #33. The conversion also includes moving street lighting from power poles onto new decorative street light poles.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	624,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 624,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	624,000	-
Total Funding Source	\$ 624,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Country Club/Wilbur Signal Modification
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

This project is to convert the single post and mast arm traffic signal configuration at the intersection of North Country Club Road and Wilbur Avenue into a four (4) post, post-mounted signal configuration providing for a more appealing and downtown rural appearance. This is part of the overall beautification of the Downtown Development District.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	318,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 318,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	318,000	-
Total Funding Source	\$ 318,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal

Dep/Div Number: 432

Project Title: Country Club Road Streetscape Improvements

Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

In an effort to improve the City's experience for residents, visitors, and businesses, this project will provide for an enhanced streetscape along North Country Club Road from Lakeview Avenue to the Events Center (Alma Avenue). Elements of the streetscape project may include: new landscaping - including street trees, understory planting (ground landscaping), and above-ground planting (planter boxes and hanging baskets). There would also be sidewalk enhancements and site furnishings (pedestrian amenities and functional elements that could include seating, bicycle racks, pathway lighting along Lakeview Ave, safety bollards, flower stands, gateway monuments, public art, trash receptacles, and wayfinding signage).

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	617,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 617,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	617,000	-
Total Funding Source	\$ 617,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Street Reconstruction Project
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

Milling and resurfacing of asphalt streets are to ensure that they are maintained in a safe and structurally sound condition. In FY 2026, International Parkway or Rinehart Rd, depending on greater need, have both been identified through our pavement network inspections as needing to be repaved. Pavement network inspections by a consulting engineer are scheduled every two (2) to three (3) years.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	2,000,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 2,000,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	2,000,000
Total Funding Source	\$ -	\$ 2,000,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Sidewalk Improvement Project
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

Grinding and replacement of sidewalks are to ensure that they are maintained in a safe and structurally sound condition. In FY 2026, several neighborhoods, identified through our regular inspections, are planned to have sidewalk rehabilitation done.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	100,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 100,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	100,000
Total Funding Source	\$ -	\$ 100,000



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WATER AND SEWER FUND

The Water and Sewer Fund accounts for all financial activity associated with the operation of the City's water and sewer system. Designed to be self-supporting, all costs of providing services to the users of the system, including depreciation, are funded primarily through Charges for Services and Investment Income.



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City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Water & Sewer Fund Summary

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 14,885,850	\$ 15,342,798	\$ 15,342,798	\$ 12,809,445
Revenue:				
Water Sales	\$ 2,733,491	\$ 2,700,000	\$ 2,700,000	\$ 2,730,000
New Installations	4,490	4,500	4,500	4,500
Turn-Ons	4,291	5,000	5,000	5,000
Turn-Offs	12,797	9,000	9,000	10,000
Penalties	66,660	100,000	100,000	100,000
After Hour Calls	360	-	-	-
Sewer Sales	3,014,304	2,900,000	2,900,000	2,985,000
Reclaimed Water	368,268	435,000	435,000	435,000
Interest	797,153	318,500	318,500	360,500
Water Impact Fees	67,488	50,000	50,000	50,000
Sewer Impact Fees	23,777	10,000	10,000	10,000
Intergovernmental Revenue	51,071	-	-	-
Misc Revenues	953,380	1,500,000	1,500,000	1,800,000
Carry Forward Fund Balance	-	1,580,000	1,580,000	495,000
Total Revenues	8,097,530	9,612,000	9,612,000	8,985,000
 Amt Restricted for Water/Sewer Projects	 1,829,440	 1,920,705	 1,920,705	 1,920,705
 Total Revenues and Balances	 24,812,820	 26,875,503	 26,875,503	 23,715,150
Expenses:				
Water Treatment	\$ 2,038,962	\$ 2,817,606	\$ 2,817,606	\$ 3,058,474
Water Dist./WW Collection	1,189,642	1,565,357	1,565,357	1,645,252
Utility Billing	262,361	308,390	308,390	327,730
Water/Sewer Projects	203,199	2,989,000	2,989,000	2,779,100
Wholesale Reclaimed Water	380,172	400,000	400,000	400,000
Wholesale Sewer Treatment	2,124,981	2,315,000	2,315,000	2,275,000
Transfers Out:				
To General Fund	1,350,000	1,750,000	1,750,000	1,750,000
Total Expenses	7,549,317	12,145,353	12,145,353	12,235,556
 Increase (Decrease) in Fund Balance	 548,213	 (2,533,353)	 (2,533,353)	 (3,250,556)
 Amt Restricted for Water/Sewer Projects	 1,920,705	 1,920,705	 1,920,705	 1,920,705
Fund Balance, September 30	\$ 15,342,798	\$ 12,809,445	\$ 12,809,445	\$ 9,558,889

WATER TREATMENT

PROGRAM SUMMARY

This program provides the processes and technologies used to remove contaminants from water and to improve and protect water quality by following the standards set by the Florida Department of Environmental Protection, Federal Environmental Protection Agency, St. Johns River Water Management District, and the Occupational Safety & Health Administration.

GOALS

1. Ensure production capacity is sufficient to meet customer demands.
2. To minimize service interruptions to our customers.
3. To achieve a degree of treatment that will promote the health of the community by maintaining the highest level of water quality which meets or exceeds the standards set by regulatory agencies and the Clean Water Act.
4. To perform testing of water quality within the established parameters required by law.
5. To ensure compliance with all health and safety requirements as prescribed by regulatory agencies.
6. To ensure the treatment plant equipment is properly maintained to minimize service interruptions.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Billions of gallons of water treated	1,349	1,378	2%	1,406
Fluoride used (pounds)	32,361	30,480	-6%	3,000
Chlorine used (gallons)	14,986	14,450	-4%	13,900
Hydrogen Peroxide (gallons)	26,339	41,889	59%	30,000
System bacterial samples taken	324	378	17%	400
Generator #1 exercised (times)	13	18	38%	15
Generator #2 exercised (times)	51	55	8%	52
Complaints received (water quality/pressure)	3	2	-33%	3

BUDGET SUMMARY - WATER TREATMENT	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 235,248	\$ 234,700	\$ 234,700	\$ 254,500
Benefits	93,108	104,208	104,208	110,776
Operating	1,710,606	2,478,698	2,478,698	2,693,198
TOTAL	\$ 2,038,962	\$ 2,817,606	\$ 2,817,606	\$ 3,058,474

STAFFING ANALYSIS - WATER TREATMENT	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Chief Water Plant Operator	1	1	1	1
Water Plant Operator "A"	1	1	1	1
Water Plant Operator "B"	1	1	1	1
Water Plant Operator "C"	1	1	1	1
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Works - Water Treatment Plant
401-0434-434

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 222,669	\$ 219,700	\$ 219,700	\$ 239,500
14-00 Overtime	12,579	15,000	15,000	15,000
21-00 FICA	17,100	17,955	17,955	19,470
22-00 Employer Pension	27,483	29,338	29,338	31,813
23-00 Health/Life Insurance	44,542	52,770	52,770	55,077
24-00 Workers Compensation	3,983	4,145	4,145	4,416
Subtotal	328,356	338,908	338,908	365,276
Operating Expenditures:				
31-00 Professional Services	\$ 20,975	\$ 125,000	\$ 125,000	\$ 325,000
34-40 Contractual Services	130,124	847,200	847,200	853,100
40-10 Travel & Per Diem	-	2,420	2,420	2,420
41-10 Telephone & Fax	5,110	5,800	5,800	5,800
42-00 Postage & Freight	35	250	250	250
43-10 Water/Sewer	9,623	11,000	11,000	11,000
43-50 Electric	464,355	565,200	565,200	540,000
44-60 Vehicle Rental	982	12,639	12,639	12,639
45-50 Insurance Costs	215,606	264,784	264,784	288,284
46-30 Plant & Pump	259,522	205,000	205,000	205,000
46-40 Equipment R&M	8,229	10,000	10,000	10,000
46-50 Vehicle Maintenance	1,447	4,000	4,000	4,000
46-60 Vehicle Maint/Contract	645	1,000	1,000	1,000
48-10 Promotional Activities	-	1,500	1,500	1,500
51-30 Office Supplies	359	500	500	500
52-10 General Operating Supplies	13,680	14,700	14,700	15,000
52-20 Vehicle Fuel Charges	1,603	3,600	3,600	3,600
52-40 Chemicals	563,364	382,000	382,000	392,000
52-50 Licenses	6,025	6,500	6,500	6,500
52-70 Uniforms & Clothing Allowance	978	1,315	1,315	1,315
52-90 Equipment under \$1,000	989	2,000	2,000	2,000
54-10 Memberships/Periodicals	731	1,090	1,090	1,090
54-30 Employee Development	587	1,200	1,200	1,200
Capital Outlay:				
64-99 Machinery & Equipment	5,637	10,000	10,000	10,000
Subtotal	1,710,606	2,478,698	2,478,698	2,693,198
Total Costs	\$ 2,038,962	\$ 2,817,606	\$ 2,817,606	\$ 3,058,474

WATER DISTRIBUTION/WASTEWATER

PROGRAM SUMMARY

This program is responsible for the total operational support of the water distribution, wastewater collection and transmission and reclaimed water distribution systems including lift station operations and maintenance.

GOALS

1. To ensure efficient distribution of potable water for domestic and commercial use. Complete the decommission of old galvanized water lines in the downtown area.
2. To ensure the integrity of the fire hydrant system and adequate water supply and pressures for fire flow purposes. Perform annual testing of all fire hydrants in the City.
3. To provide an effective preventive maintenance program for the wastewater collection and transmission system including lift stations. Install additional lift station control probes (replace older float systems).
4. Continuous improvements to our new GIS based work order system to provide enhanced maintenance and repair efficiency.
5. Prepare a Class A CDL training initiative for Public Works staff.
6. Prepare a heavy equipment operator training initiative for Public Works staff.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
New meters installed	17	12	-29%	15
Meter replacements	273	86	-68%	250
Line locations provided	5,455	6,854	26%	6,000
Lift station inspections performed	1,796	1,796	0%	1,796
Water line breaks repaired	161	355	120%	200
Water lines installed (feet)	74	67	-9%	50

BUDGET SUMMARY - WATER DISTRIBUTION/WASTEWATER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 421,381	\$ 493,480	\$ 493,480	\$ 530,480
Benefits	182,313	228,149	228,149	241,445
Operating	585,948	843,728	843,728	873,327
TOTAL	\$ 1,189,642	\$ 1,565,357	\$ 1,565,357	\$ 1,645,252

STAFFING ANALYSIS - WATER DISTRIBUTION/WASTEWATER	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Assistant Public Works Director	1	1	1	1
Public Works Crew Leader	1	1	1	1
Public Works Maintenance Specialist	7	7	7	7
TOTAL	9	9	9	9

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Works - Water Distribution/Wastewater
401-0435-435

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 398,174	\$ 470,800	\$ 470,800	\$ 505,800
14-00 Overtime	19,553	18,000	18,000	20,000
17-00 Incentive Pay	3,654	4,680	4,680	4,680
21-00 FICA	30,800	37,752	37,752	40,582
22-00 Employer Pension	41,521	61,685	61,685	66,310
23-00 Health/Life Insurance	100,402	118,733	118,733	123,922
24-00 Workers Compensation	9,590	9,979	9,979	10,631
Subtotal	603,694	721,629	721,629	771,925
Operating Expenditures:				
34-40 Contractual Services	\$ 52,028	\$ 134,510	\$ 134,510	\$ 134,510
40-10 Travel & Per Diem	-	5,860	5,860	6,920
41-10 Telephone & Fax	20,069	22,000	22,000	22,000
43-10 Water/Sewer	3,276	4,500	4,500	4,500
43-50 Electric	27,565	33,000	33,000	33,000
43-70 Gas	3,496	4,500	4,500	4,500
44-30 Equipment Rental	923	5,000	5,000	5,000
44-60 Vehicle Rental	106,469	108,031	108,031	145,027
45-50 Insurance Costs	38,780	51,017	51,017	59,560
46-20 Repair & Maint/Buildings	-	5,000	5,000	3,000
46-30 R&M Water/Sewer System	204,552	335,000	335,000	320,000
46-40 Equipment R&M	8,415	10,000	10,000	10,000
46-50 Vehicle Maintenance	26,952	38,000	38,000	38,000
46-60 Vehicle Maint/Contract	13,012	10,000	10,000	10,000
52-10 General Operating Supplies	50,560	35,000	35,000	35,000
52-20 Vehicle Fuel Charges	25,860	34,000	34,000	34,000
52-50 Permit Fees	-	1,200	1,200	1,200
52-70 Uniforms & Clothing Allowance	1,742	3,110	3,110	3,110
52-90 Equipment under \$1,000	1,034	2,000	2,000	2,000
54-30 Employee Development	1,215	2,000	2,000	2,000
Subtotal	585,948	843,728	843,728	873,327
Total Costs	\$ 1,189,642	\$ 1,565,357	\$ 1,565,357	\$ 1,645,252

UTILITY BILLING

PROGRAM SUMMARY

The Utility Billing Division ensures that utility customers are billed in accordance with the rate structure established by City Commission and are treated equitably in compliance with ordinances and policies. Utility Billing performs a wide variety of functions including billing and collection; customer requests for connects, disconnects, and transfers of service; nonpayment issues; and assisting customers with questions regarding billing and services.

GOALS

1. To provide friendly customer service.
2. To be efficient and accurate in meter reading and the utility billing process.
3. To provide accurate and clear utility bills.
4. To increase electronic/paperless billing and automatic draft payments.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Bank Draft payments	22,854	24,063	5%	24,300
Customer Initiated Bill Pay Service	12,297	12,519	2%	12,600
Service Orders	2,097	2,130	2%	2,150
Cut-offs for non-payment	540	508	-6%	550
Utility refund checks	224	200	-11%	225
Paperless billing customers per month	1,491	1,621	9%	1,700

BUDGET SUMMARY - UTILITY BILLING	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 90,194	\$ 95,900	\$ 95,900	\$ 105,400
Benefits	37,103	46,156	46,156	49,253
Operating	135,064	166,334	166,334	173,077
TOTAL	\$ 262,361	\$ 308,390	\$ 308,390	\$ 327,730

STAFFING ANALYSIS - UTILITY BILLING	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Utility Billing Coordinator	1	1	1	1
Public Works Maintenance Specialist	1	1	1	1
TOTAL	2	2	2	2

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Works - Utility Billing
401-0436-436

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 88,381	\$ 94,400	\$ 94,400	\$ 102,900
14-00 Overtime	1,813	1,500	1,500	2,500
21-00 FICA	6,429	7,337	7,337	8,064
22-00 Employer Pension	7,923	11,988	11,988	13,175
23-00 Health/Life Insurance	22,321	26,385	26,385	27,538
24-00 Workers Compensation	430	446	446	476
Subtotal	127,297	142,056	142,056	154,653
Operating Expenditures:				
32-00 Accounting & Auditing	\$ 16,000	\$ 18,500	\$ 18,500	\$ 18,500
34-40 Contractual Services	21,007	29,800	29,800	30,700
40-10 Travel & Per Diem	-	425	425	425
41-10 Telephone & Fax	1,021	500	500	1,600
42-00 Postage & Freight	26,984	28,000	28,000	31,000
44-60 Vehicle Rental	705	705	705	1,645
45-50 Insurance Costs	780	954	954	1,032
46-10 Maintenance Contracts	48,718	59,700	59,700	60,425
46-50 Vehicle Maintenance	1,252	3,000	3,000	3,000
46-60 Vehicle Maint/Contract	-	300	300	300
46-70 Other R&M	-	1,000	1,000	1,000
47-10 Printing & Binding	14,325	15,500	15,500	15,500
47-30 Photocopies	680	1,200	1,200	1,200
51-30 Other Office Supplies	543	2,000	2,000	2,000
52-20 Vehicle Fuel Charges	1,229	3,000	3,000	3,000
52-70 Uniforms	179	350	350	350
52-90 Equipment under \$1,000	1,641	1,000	1,000	1,000
54-30 Employee Development	-	400	400	400
Subtotal	135,064	166,334	166,334	173,077
Total Costs	\$ 262,361	\$ 308,390	\$ 308,390	\$ 327,730

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Schedule of Capital Projects

Project Description	2025 Carry Forward	2026 Budget	Total Available Budget
WTP Production Well LM-7	50,000	-	50,000
WTP Electrical Upgrades	486,000	1,314,000	1,800,000
Lift Station Control Panel Upgrade	433,000	137,000	570,000
Lift Station Emergency Generator	120,000	32,100	152,100
Sewer and Reuse Implementation	-	100,000	100,000
Septic to Sewer Conversion	40,000	-	40,000
Water Service Line Replacements	-	50,000	50,000
PW Kitchen Remodel	-	17,000	17,000
Total Water & Sewer Fund Projects	<u>\$ 1,129,000</u>	<u>\$ 1,650,100</u>	<u>\$ 2,779,100</u>

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 434
Project Title: WTP Production Well LM-7
Dep/Div Name: Water Treatment

Justification/Description/Location:

The City's water production well no. LM-5 is no longer in service due to water quality issues. LM-5 has been replaced with our existing reserve well (well no. LM-3R). This project is to drill a new reserve well that could be equipped with a well pump and raw water line to the WTP if/when there is a future need.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	50,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 50,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	50,000	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 50,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 434
Project Title: WTP Electrical Upgrades
Dep/Div Name: Water Treatment

Justification/Description/Location:

The original portion of the water treatment system includes the raw water wells and treatment plant which houses the high service pumps that pressurize the entire City. The electrical components that supply power to these pumps and wells have surpassed the useful life of the equipment. Components have begun to fail and are no longer serviceable nor permitted by current codes. This project will be to replace all electrical components of the original water treatment plant and raw water wells with components that meet current standards.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	486,000	1,314,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 486,000	\$ 1,314,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	486,000	1,314,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 486,000	\$ 1,314,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Lift Station Control Panel Upgrade
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The City owns and maintains eighteen (18) wastewater lift stations. The median age of the lift stations is thirty (30) years. After performing an electrical panel condition assessment of each lift station in FY 2020 it was determined that thirteen (13) of the stations' electrical control panels should be replaced within the next five (5) years. The remaining four (4) panels were contracted to be replaced in FY 2024, and this project is ongoing. As control panels are a very long lead-time item, the design and bidding of each year's project begins a year in advance. The lift stations in progress are Eagle Claw, Manderley, Tuscany, and Woodbridge.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	433,000	137,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 433,000	\$ 137,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	433,000	137,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 433,000	\$ 137,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Lift Station Emergency Generator
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The City owns and maintains eighteen (18) wastewater lift stations. Currently seven (7) of the lift stations are equipped with permanent emergency generators which would operate the lift station during a power outage. Public Works has seven (7) portable generators as well. This project is to purchase and install a permanent emergency generator at the new lift station in Wellness and Technology Park on New Technology Blvd. This lift station serves the Helix apartment complex, and will also serve Sonata Assisted Living, Home2 Suites Hotel, New Century Townhomes, Lake Mary One office building, and other future developments within the park. Emergency generators ensure continuity of service during power outages.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	120,000	32,100
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 120,000	\$ 32,100

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	120,000	32,100
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 120,000	\$ 32,100

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Sewer and Reuse Implementation
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

To address environmental concerns related to septic systems and to improve the quality of life for all residents. Properties on septic adjacent to existing sewer will be provided a sewer stub out. In conjunction with providing central sewer, reclaimed water will also be provided in areas where new sewer service is constructed.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	100,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 100,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	100,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 100,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Septic to Sewer Conversion
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

Currently approximately 50% of the parcels in the City are connected to central sewer. To address environmental concerns related to septic systems and to improve the quality of life for all residents, specific areas will be upgraded to central sewer. In conjunction with providing central sewer, reclaimed water will also be provided in areas where new sewer service is constructed.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	40,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 40,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	40,000	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 40,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Water Service Line Replacements
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

Before 1980, homes were connected to the City's water distribution system with water laterals made of copper and galvanized pipe both using ead soldering. In the 1980s and early 1990s homes were connected to with water laterals made from low density black polyethylene tubing. At the respective time each material was accepted as an industry standard. In the 1990s the standard changed to high density polyethylene (HDPE) tubing. Approximately 1,000 homes (16%) are connected to the City's water system via the old lines. These old laterals could pose a health risk and are beginning to fail, causing water leaks at the rate of approximately five (5) per month. Because of the health risk and before the rate of failure increases, we plan to replace the older laterals with new HDPE tubing, prioritizing the copper and galvanized piping.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	50,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	50,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 50,000

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 435
Project Title: PW Kitchen Remodel
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The kitchen in the Public Works/Fleet Maintenance shop is over twenty five (25) years old. Due to the wear and tear placed on the cabinetry and counters during emergency events and daily use, we are proposing to replace the cabinets, countertops and shelving.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	17,000
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 17,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	17,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 17,000

STORMWATER UTILITY FUND

The Stormwater Utility Fund accounts for the operation and maintenance of the City's stormwater system.



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City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Stormwater Utility Fund Summary

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 1,163,893	\$ 2,039,333	\$ 2,039,333	\$ 2,008,438
Revenue:				
Stormwater Fee	\$ 460,298	\$ 430,000	\$ 430,000	\$ 450,000
Intergovernmental Revenue	1,281,822	1,657,862	1,657,862	-
Interest	155,326	38,100	38,100	75,000
Carry Forward Fund Balance	-	575,496	575,496	-
Total Revenues	1,897,446	2,701,458	2,701,458	525,000
Expenses:				
Operating Expenses	\$ 268,192	\$ 498,995	\$ 498,995	\$ 519,505
Stormwater Projects	753,814	2,233,358	2,233,358	100,000
Total Expenses	1,022,006	2,732,353	2,732,353	619,505
Increase (Decrease) in Fund Balance	875,440	(30,895)	(30,895)	(94,505)
Fund Balance, September 30	\$ 2,039,333	\$ 2,008,438	\$ 2,008,438	\$ 1,913,933

STORMWATER UTILITY

PROGRAM SUMMARY

This program is responsible for implementing National Pollutant Discharge Elimination System (NPDES) mandatory requirements for protecting surface water quality and flooding due to any storm event, creating and maintaining GIS stormwater map books, Community Rating System recertification, providing stormwater construction site inspections and maintaining stormwater drainage systems.

GOALS

1. To operate and maintain all Stormwater (SW) collection systems and structural controls.
2. To control SW discharges from new development and construction activities.
3. To keep public streets and roadways clean in order to minimize pollutant migration in SW collection system.
4. To control pollutants from application of pesticides, herbicides, and fertilizer.
5. To inspect high risk industries, investigate illicit connections/illicit discharges (ICID), etc. in order to prevent SW pollution.
6. To provide training for spill prevention, ICID, erosion and sediment control, public education and awareness to prevent SW pollution.
7. To ensure compliance with National Pollutant Discharge Elimination System (NPDES) requirements.
8. To enhance proper SW drainage through the construction and maintenance of inlets, culverts, manholes, curbs, piping, and swales.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
Number of ICID investigated and corrected	-	-	0%	-
Number of training sessions on spill prevention, ICID and public education held	39	36	-8%	39
Number of construction sites inspected	387	329	-15%	300

BUDGET SUMMARY - STORMWATER UTILITY	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 126,570	\$ 143,660	\$ 143,660	\$ 151,660
Benefits	45,027	59,222	59,222	62,242
Operating	96,595	296,113	296,113	305,603
TOTAL	\$ 268,192	\$ 498,995	\$ 498,995	\$ 519,505

STAFFING ANALYSIS - STORMWATER UTILITY	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
City Engineer	1	1	1	1
Public Works Maintenance Specialist	1	1	1	1
TOTAL	2	2	2	2

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Public Works - Stormwater Utility
402-0437-437

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 126,105	\$ 139,600	\$ 139,600	\$ 147,600
14-00 Overtime	465	2,500	2,500	2,500
17-00 Education Incentives	-	1,560	1,560	1,560
21-00 FICA	8,782	10,990	10,990	11,602
22-00 Employer Pension	10,186	17,958	17,958	18,958
23-00 Health/Life Insurance	22,321	26,385	26,385	27,538
24-00 Workers Compensation	3,738	3,889	3,889	4,144
Subtotal	171,597	202,882	202,882	213,902
Operating Expenditures:				
31-21 NPDES Requirements	\$ 14,788	\$ 20,000	\$ 20,000	\$ 20,000
31-22 Street Sweeping/Cleaning	13,015	22,000	22,000	22,000
31-24 Drainage Maintenance	38,474	210,000	210,000	210,000
31-25 TMDL Monitoring	6,815	8,000	8,000	10,440
34-40 Contractual Services	1,600	1,600	1,600	2,000
40-10 Travel & Per Diem	135	2,100	2,100	2,100
41-10 Telephone & Fax	247	1,400	1,400	1,400
43-50 Electric	390	800	800	800
44-60 Vehicle Rental	9,561	9,561	9,561	16,144
45-50 Insurance Costs	660	807	807	874
46-50 Vehicle Maintenance	2,016	7,500	7,500	7,500
46-60 Vehicle Maint/Contract	-	400	400	400
48-10 Promotional Activities	1,579	2,500	2,500	2,500
52-10 General Operating Supplies	95	1,100	1,100	1,100
52-20 Vehicle Fuel Charges	5,403	6,200	6,200	6,200
52-50 Licenses	80	355	355	355
52-70 Uniforms	507	490	490	490
54-10 Memberships/Periodicals	1,230	1,300	1,300	1,300
Subtotal	96,595	296,113	296,113	305,603
Total Costs	\$ 268,192	\$ 498,995	\$ 498,995	\$ 519,505

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 437
Project Title: Country Club Stormwater Improvements
Dep/Div Name: Stormwater Utility

Justification/Description/Location:

This project would include the completion of the electrical and components of South Country Club Road and Main Road stormwater Lift Station.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	100,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 100,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	100,000
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 100,000



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INTERNAL SERVICE FUND

The Vehicle Maintenance Fund is used to account for the services provided by Fleet Maintenance and to accumulate funds for the replacement of the City's fleet.



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City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Vehicle Maintenance Fund Summary

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Fund Balance, October 1	\$ 3,968,883	\$ 4,524,567	\$ 4,524,567	\$ 4,447,074
Revenue:				
Vehicle Rental Income	\$ 1,263,434	\$ 1,448,360	\$ 1,448,360	\$ 1,636,114
Vehicle Maintenance Fees	165,954	155,500	155,500	155,500
Contracted Maintenance	74,870	40,000	40,000	50,000
Intergovernmental Revenue	427,394	-	-	-
Interest	213,911	111,900	111,900	122,300
Sale of Assets	156,583	50,000	50,000	50,000
Misc and Interfund Acquisitions	29,203	-	-	-
Carry Forward Fund Balance	-	413,800	413,800	57,530
Total Revenues	2,331,349	2,219,560	2,219,560	2,071,444
Expenditures:				
Maintenance Operations	\$ 342,082	\$ 430,953	\$ 430,953	\$ 525,729
Vehicle Replacements	1,433,583	1,841,100	1,841,100	1,678,830
Machinery & Equipment for Operations	-	25,000	25,000	45,000
Total Expenditures	1,775,665	2,297,053	2,297,053	2,249,559
Increase (Decrease) in Fund Balance	555,684	(77,493)	(77,493)	(178,115)
Fund Balance, September 30	\$ 4,524,567	\$ 4,447,074	\$ 4,447,074	\$ 4,268,959

VEHICLE MAINTENANCE

PROGRAM SUMMARY

This program provides both preventive and unscheduled maintenance to all City vehicles and most equipment including automobiles, trucks, heavy and light mechanized equipment.

GOALS

1. To ensure all City owned vehicles and equipment are maintained in a safe and efficient manner.
2. To provide accountability for all expenditures of man-hours, inventory and other items used in maintaining the City's mechanized assets.
3. To schedule and ensure all vehicles/equipment receive preventive maintenance and service.
4. To perform emergency unscheduled repairs/maintenance on a priority basis.

PERFORMANCE MEASURES	2023	2024	% Change	2025 EST
P.M. inspections performed	599	596	-1%	600
Sublet repairs	14	35	150%	30
Vehicles & equipment serviced	808	805	0%	815
Unscheduled repairs made	196	148	-24%	200
Oil changes performed	296	297	0%	300
Brake jobs	20	22	10%	30
Tires changed/balanced	125	97	-22%	150

BUDGET SUMMARY - VEHICLE MAINTENANCE	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Salaries	\$ 168,202	\$ 175,750	\$ 175,750	\$ 183,770
Benefits	66,675	78,244	78,244	81,803
Operating	107,205	176,959	176,959	260,156
TOTAL	\$ 342,082	\$ 430,953	\$ 430,953	\$ 525,729

STAFFING ANALYSIS - VEHICLE MAINTENANCE	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
Fleet Supervisor	1	1	1	1
Mechanic	2	2	2	2
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2026 Operating Budget

Vehicle Maintenance
501-0490-491

Description	2024 Actual	2025 Original Budget	2025 Adjusted Budget	2026 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 164,966	\$ 171,900	\$ 171,900	\$ 179,400
14-00 Overtime	106	1,250	1,250	1,250
17-00 Educational Incentives	3,130	2,600	2,600	3,120
21-00 FICA	11,841	13,445	13,445	14,059
22-00 Employer Pension	18,279	21,969	21,969	22,972
23-00 Health/Life Insurance	33,430	39,578	39,578	41,307
24-00 Workers Compensation	3,125	3,252	3,252	3,465
Subtotal	234,877	253,994	253,994	265,573
Operating Expenditures:				
34-40 Contractual Services	\$ 76,610	\$ 97,400	\$ 97,400	\$ 162,900
40-10 Travel & Per Diem	-	1,710	1,710	1,720
41-10 Telephone & Fax	1,032	1,400	1,400	1,400
43-10 Water/Sewer	336	500	500	500
43-50 Electric	4,214	6,000	6,000	6,000
43-70 Gas	3,496	4,500	4,500	4,500
44-60 Vehicle Rental	2,796	2,796	2,796	9,020
45-50 Insurance Costs	5,460	6,605	6,605	7,068
46-10 Maintenance Contracts	1,500	3,400	3,400	3,400
46-50 Vehicle Maintenance	2,744	5,000	5,000	5,000
46-60 Vehicle Maint/Contract	96	500	500	500
51-30 Office Supplies	573	600	600	600
52-10 General Operating Supplies	5,984	7,500	7,500	7,500
52-20 Vehicle Fuel Charges	1,302	2,200	2,200	2,200
52-70 Uniforms	658	1,098	1,098	1,098
52-90 Equipment under \$1,000	269	13,000	13,000	13,000
54-30 Employee Development	135	750	750	750
Capital Outlay:				
64-99 Machinery & Equipment	-	22,000	22,000	33,000
Subtotal	107,205	176,959	176,959	260,156
Total Costs	\$ 342,082	\$ 430,953	\$ 430,953	\$ 525,729

City of Lake Mary, Florida
Fiscal Year 2026 Capital Budget Proposal
Dep/Div Number: 490
Project Title: Fleet Services Expansion
Dep/Div Name: Vehicle Maintenance

Justification/Description/Location:

As the capabilities of our Fleet Maintenance Division expand, additional tools and specialty equipment is needed to service more vehicles in house. Currently our fire engines are serviced via a vendor specializing in emergency vehicles. By purchasing specific equipment, we can bring this service in house and provide a level of quality control. In addition to servicing fire engines, the equipment will allow us to service our other larger vehicles, such as the dump truck and Vactor. We will also bring in house A/C repairs. Currently we have to send out for repair of any A/C issue, causing higher costs and lost time due to a vehicle being out of service for extended periods. The equipment proposed to be purchased is as follows: Large equipment tire machine; Scanner; A/C Machine; Heavy Equipment Mobile Lifts, etc.

Category	Projected Carry Forward 2025	2026
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	45,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 45,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2025	2026
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	45,000
Other	-	-
Total Funding Source	\$ -	\$ 45,000

**CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2026**

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2026	2027	2028	2029	2030
109	17 FORD ESCAPE	3/6/2017	431	PW ADMIN	44,100				
69	05 KUBOTA TRACTOR L34	1/21/2005	432	STREETS	40,000				
94	11 CAT ASPHALT ROLLER	4/15/2014	432	STREETS					
98	15 CUSTOM BUILT TRAILER LAWN EQUIP	1/19/2015	432	STREETS				13,900	
102	15 MORBARK CHIPPER	3/4/2016	432	STREETS			57,750		
104	17 CATERPILLAR LOADER	2/19/2017	432	STREETS					
111	18 WANCO ARROW/MESSAGE TRAILER	2/19/2018	432	STREETS			26,400		
113	18 FORD F-550 FORESTRY BUCKET TRUCK	1/22/2019	432	STREETS				90,000	
117	19 WANCO SIGN BOARD	2/21/2019	432	STREETS					
118	19 WANCO SIGN BOARD	2/21/2019	432	STREETS					
119	20 CAT SKID STEER LOADER	10/7/2020	432	STREETS		68,000			
121	21 FORD F-350 4x4 D	11/1/2021	432	STREETS				94,200	
122	21 FORD F-350	6/11/2021	432	STREETS				74,600	
129	23 KUBOTA M5-111	5/18/2023	432	STREETS					
130	23 BRUSH CUTTER	4/7/2023	432	STREETS					
134	95 CATERPILLAR LOADER	1/1/1995	432	STREETS			375,400		
2564	25 KUBOTA MOWER	9/30/2025	432	STREETS					
2565	25 KUBOTA MOWER	9/30/2025	432	STREETS					
88	22 TORO WORKMAN MD	4/1/2024	434	WATER PLANT					
2460	24 FORD F-150 PICK-UP 4X2 GAS	10/25/2024	434	WATER PLANT					
61	04 CROSLEY TRAILER (SKID STEER, MINI HOE)	1/28/2003	435	WATER DIST		26,400			
76	08 DOVE TAIL TRAILER (PARKS LIFT)	7/7/2008	435	WATER DIST	22,000				
83	12 CATERPILLAR TRACK-HOE	8/14/2012	435	WATER DIST	86,000				
96	15 F-450 CRANE TRUCK 4X4 GAS	7/30/2015	435	WATER DIST			150,600		
97	15 CAT DUMP TRUCK	7/8/2015	435	WATER DIST					
105	16 MQ WATER TRAILER	1/26/2017	435	WATER DIST					
106	17 FORD F-150 4X2 GAS	4/26/2017	435	WATER DIST	55,700				
110	18 FORD F-250 4X2 GAS	9/20/2018	435	WATER DIST	61,300				
112	18 JOHN DEERE BUSH HOG MOWER	4/5/2018	435	WATER DIST					
114	18 WANCO LIGHT TOWER	2/19/2018	435	WATER DIST					
115	18 FORD F-250 4X2 GAS WITH TOMMY LIFT GATE	9/21/2018	435	WATER DIST	63,300				
116	18 WANCO LIGHT TRAILER	5/11/2018	435	WATER DIST					
128	20 CATERPILLAR BACKHOE	6/2/2021	435	WATER DIST					
131	23 VALVE MAINTENANCE TRAILER WITH VACUUM	6/5/2023	435	WATER DIST					
136	22 FORD F-250 SUPERDUTY DIESEL	4/16/2024	435	WATER DIST					
140	22 FORD F-550 4X4 WITH DUMP BODY	8/8/2023	435	WATER DIST					118,100
2461	24 FORD F-250 W/ UTILITY BED 4X2 DIESEL	2/14/2025	435	WATER DIST					
2571	24 FREIGHTLINER VACTOR	4/7/2025	435	WATER DIST					
2562	25 FORD F-150 PICK-UP GAS	9/30/2025	436	UTIL BILLING					
123	21 FORD F-350	7/20/2021	437	STORMWATER				74,600	
2563	25 FORD F-150 4X4 CREW CAB GAS	9/30/2025	437	STORMWATER					
101	15 FORD F-250 4X4 GAS	6/4/2015	490	FLEET		70,000			
2570	14 FORD F-150 4X2 GAS	9/30/2025	490	FLEET					
103	16 FORD F-150 4X2 GAS	5/16/2016	519	FACILITIES	62,000				
2480	24 FORD F-250 4X2 GAS	10/28/2024	519	FACILITIES					
2590	25 FORD T-250 HIGH ROOF CARGO VAN	9/30/2025	519	FACILITIES					
15	14 FORD ESCAPE	9/11/2014	115	COM DEV	33,000				
2510	25 FORD EXPLORER	9/30/2025	215	I.T. DEPT.					
630	17 FORD F-150 4X2 GAS	4/26/2017	124	BUILDING	35,000				
631	19 FORD ESCAPE	7/26/2019	124	BUILDING		34,700			
632	20 FORD ESCAPE	8/3/2020	124	BUILDING			36,400		
633	22 FORD ESCAPE	1/1/2023	124	BUILDING					
532	23 TORO GROUNDS MASTER 3500D	3/3/2025	452	PARKS & REC					

CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2026

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2026	2027	2028	2029	2030
546	08 KUBOTA TRACTOR (RESERVE)	1/15/2008	452	PARKS & REC	40,000				
551	23 TORO SAND PRO	1/16/2025	452	PARKS & REC					
555	22 CUSTOM TANDUM TRAILER 18FT	12/1/2022	452	PARKS & REC					
562	23 CUSTOM BUILT LAWN TRAILER (16-foot)	4/20/2023	452	PARKS & REC					
568	15 FORD F-150 4X4 CREW CAB	4/17/2015	452	PARKS & REC	53,500				
569	15 TORO WORKMAN HDX	5/29/2015	452	PARKS & REC					
573	15 HIGH REACH LIFT	7/2/2015	452	PARKS & REC					
576	16 WORKMAN HDX	1/7/2016	452	PARKS & REC	35,530				
579	16 BIG TEX DUMP TRAILER	1/25/2016	452	PARKS & REC					
580	17 KUBOTA TRACTOR	2/9/2017	452	PARKS & REC					
581	18 TORO WORKMAN MDX	1/18/2018	452	PARKS & REC	22,000				
582	18 TORO GROUNDSMASTER 3500-D (DIESEL)	1/18/2018	452	PARKS & REC		69,000			
583	18 TORO SAND PRO	1/25/2018	452	PARKS & REC		37,000			
584	19 FORD F-250 4X4 4-DOOR	7/1/2019	452	PARKS & REC		58,900			
585	20 FORD F-150 CREW CAB 4X2 MARKED	5/8/2020	452	PARKS & REC			55,700		
586	20 FORD F-150 CREW CAB 4X2 MARKED	6/1/2020	452	PARKS & REC			55,700		
587	21 FORD F-150 CREW CAB 4X2 MARKED	7/14/2021	452	PARKS & REC				58,500	
588	21 FORD ESCAPE	7/14/2021	452	PARKS & REC				38,200	
589	21 COURTPAC PRO ROLLER	1/18/2021	452	PARKS & REC				16,300	
590	20 TORO GROUNDSMASTER 3200	2/18/2021	452	PARKS & REC				35,600	
591	20 TORO Z-MASTER 5000 52"	1/18/2021	452	PARKS & REC				16,300	
592	20 TORO Z-MASTER 5000 60"	1/18/2021	452	PARKS & REC				18,000	
593	22 TORO WORKMAN GTX	6/3/2022	452	PARKS & REC					22,600
594	22 TORO WORKMAN GTX EFI	12/4/2023	452	PARKS & REC					
595	22 TORO WORKMAN HDX 2WD (KUBOTA)	5/30/2023	452	PARKS & REC					
596	22 TORO 25HP KOHLER CP EFI W/60" DECK	2/9/2022	452	PARKS & REC					20,700
598	22 FORD F-550 4X4 WITH DUMP BODY	8/8/2023	452	PARKS & REC					118,100
2481	24 FORD F-250 CREW CAB W/ UTILITY BED 4X4 GAS	1/22/2025	452	PARKS & REC					
2482	24 KUBOTA RTV-X1140W-H	6/5/2024	452	PARKS & REC					
2591	25 FORD F-150 4X2 SUPERCREW CAB GAS	9/30/2025	452	PARKS & REC					
357	09 PIERCE PUMPER (RESERVE)	10/15/2009	322	EMERG OPS		1,725,000			
360	12 TRIPLE CROWN TRAILER	10/18/2012	322	EMERG OPS					
364	14 FORD F-150 4X4 GAS CREW CAB	6/6/2014	322	EMERG OPS	175,000				
371	16 SUTPHEN PUMPER (RESERVE)	6/20/2016	322	EMERG OPS				1,900,000	
375	18 SUTPHEN PUMPER	10/24/2018	322	EMERG OPS					
376	20 FORD REG EXPLORER SUV UNMARKED	6/1/2020	322	EMERG OPS			77,100		
377	20 FORD F-250 CREW CAB 4X4 MARKED	11/23/2020	322	EMERG OPS			104,000		
378	20 FORD F-450 RESCUE (R-33)	9/15/2020	322	EMERG OPS	290,000				
379	20 FORD REG EXPLORER SUV UNMARKED	10/8/2020	322	EMERG OPS			77,100		
380	20 FORD F-450 RESCUE (R-37)	7/21/2021	322	EMERG OPS		317,000			
382	22 QUINT	3/14/2023	322	EMERG OPS					
383	23 FORD F-450 RESCUE (R-233)	5/1/2023	322	EMERG OPS					
384	23 FORD F-450 RESCUE (R-237)	4/13/2023	322	EMERG OPS					
385	22 CAN AM DEFENDER W/ STRETCHER	5/13/2023	322	EMERG OPS					
2441	24 FORD EXPLORER	5/1/2024	322	EMERG OPS					
367	14 DIAMOND CARGO TRAILER	5/20/2014	324	CRR					
381	22 FORD F-150 4X2 SUPERCREW CAB GAS	4/11/2024	324	CRR					
2442	24 FORD EXPLORER	5/1/2024	324	CRR					
2443	24 FORD F-150 4X2 SUPERCREW CAB GAS	9/20/2024	324	CRR					
2550	25 FORD F-150 4X2 SUPERCREW CAB GAS	9/30/2025	324	CRR					
2369	22 FORD EXPLORER UNMARKED (Admin)	12/1/2022	323	SUPPORT SVC					
2420	14 FORD F-150 4X2 GAS	10/30/2024	323	SUPPORT SVC					
2263	11 CUSTOM BUILT TRAFFIC TRAILER	11/24/2011	321	POLICE		6,000			
2305	15 DIAMOND CARGO TRAILER UNMARKED	2/18/2015	321	POLICE					
2316	16 WANCO LIGHT TRAILER	3/4/2016	321	POLICE					
2318	16 WANCO LIGHT TRAILER	12/28/2016	321	POLICE		19,000			
2319	17 KAWASAKI MULE 4X4 MARKED	2/20/2017	321	POLICE		19,000			
2330	17 CUSTOM BUILT TRAILER (MULE & MOTOR UNITS)	4/21/2017	321	POLICE		13,000			
2331	18 FORD INTERCEPTOR EXPLORER MARKED	7/23/2018	321	POLICE	75,300				
2332	18 FORD INTERCEPTOR EXPLORER MARKED	7/24/2018	321	POLICE	75,300				

CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2026

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2026	2027	2028	2029	2030
2333	18 FORD INTERCEPTOR EXPLORER MARKED	8/8/2018	321	POLICE	75,300				
2334	18 FORD INTERCEPTOR EXPLORER MARKED	9/24/2018	321	POLICE	75,300				
2337	18 FORD INTERCEPTOR EXPLORER MARKED	8/28/2018	321	POLICE	75,300				
2338	18 FORD INTERCEPTOR EXPLORER MARKED	8/6/2018	321	POLICE	75,300				
2340	18 WANCO SPEED TRAILER	2/19/2018	321	POLICE			27,000		
2341	19 FORD INTERCEPTOR EXPLORER MARKED	2/15/2019	321	POLICE		75,000			
2342	19 FORD INTERCEPTOR EXPLORER MARKED	2/15/2019	321	POLICE		75,000			
2343	19 FORD INTERCEPTOR EXPLORER MARKED	2/19/2019	321	POLICE		75,000			
2344	19 FORD INTERCEPTOR EXPLORER MARKED	2/19/2019	321	POLICE		75,000			
2345	19 FORD INTERCEPTOR EXPLORER MARKED	2/25/2019	321	POLICE		75,000			
2346	19 FORD INTERCEPTOR EXPLORER MARKED	2/27/2019	321	POLICE		75,000			
2347	19 FORD INTERCEPTOR EXPLORER MARKED	3/7/2019	321	POLICE		75,000			
2348	19 FORD INTERCEPTOR EXPLORER MARKED	5/16/2019	321	POLICE		75,000			
2349	19 BMW MOTORCYCLE POLICE	5/16/2019	321	POLICE	54,300				
2350	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE			77,000		
2351	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE			77,000		
2352	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE			77,000		
2353	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE			77,000		
2354	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE			77,000		
2355	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE			77,000		
2357	20 FORD INTERCEPTOR EXPLORER MARKED K-9	2/16/2021	321	POLICE					
2358	20 WANCO LIGHT TRAILER	2/26/2020	321	POLICE			14,100		
2359	20 WANCO SPEED TRAILER	2/26/2020	321	POLICE			14,100		
2360	20 FORD POLICE RESPONDER F-150 MARKED	11/23/2020	321	POLICE			79,600		
2362	21 FORD INTERCEPTOR EXPLORER MARKED	8/20/2021	321	POLICE				80,000	
2363	21 FORD INTERCEPTOR EXPLORER MARKED	8/20/2021	321	POLICE				80,000	
2364	21 FORD INTERCEPTOR EXPLORER MARKED	7/15/2021	321	POLICE				80,000	
2365	21 FORD INTERCEPTOR EXPLORER MARKED	7/1/2021	321	POLICE				80,000	
2366	21 FORD INTERCEPTOR EXPLORER MARKED	7/1/2021	321	POLICE				80,000	
2367	21 FORD INTERCEPTOR EXPLORER MARKED	7/21/2021	321	POLICE				80,000	
2368	21 F-150 CREW CAB	7/21/2021	321	POLICE				52,600	
2370	22 FORD INTERCEPTOR UTILITY AWD	11/30/2022	321	POLICE					83,700
2371	22 FORD INTERCEPTOR UTILITY AWD	1/8/2023	321	POLICE					83,700
2372	22 FORD INTERCEPTOR UTILITY AWD	11/29/2022	321	POLICE					83,700
2373	23 FORD INTERCEPTOR UTILITY AWD	1/8/2023	321	POLICE					83,700
2374	23 FORD INTERCEPTOR UTILITY AWD (SGT)	1/30/2023	321	POLICE					83,700
2375	22 FORD INTERCEPTOR UTILITY AWD (SGT)	1/21/2023	321	POLICE					83,700
2376	22 F150 CREW CAB SPECIAL SERVICE	4/11/2024	321	POLICE					
2377	23 FORD INTERCEPTOR UTILITY AWD	11/30/2022	321	POLICE					83,700
2378	22 BMW MOTORCYCLE	12/1/2021	321	POLICE	54,300				
2379	23 FORD EXPLORER UNMARKED (PR)	5/8/2023	321	POLICE					50,000
2380	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					83,700
2381	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					83,700
2382	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					83,700
2383	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					83,700
2384	23 FORD F-150 4X4 SUPER CREW (GAS)	5/1/2024	321	POLICE					63,400
2385	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					83,700
2386	24 FORD INTERCEPTOR EXPLORER MARKED	4/11/2024	321	POLICE					
2421	23 FORD INTERCEPTOR EXPLORER MARKED K-9	2/6/2024	321	POLICE					97,100
2422	24 FORD F-150 CREW CAB 4X4 GAS	10/21/2024	321	POLICE					
2423	24 FORD EXPLORER UNMARKED	5/2/2024	321	POLICE					
2424	24 FORD F-150 RESPONDER	10/4/2024	321	POLICE					
2425	24 FORD F-150 RESPONDER	11/8/2024	321	POLICE					
2426	24 FORD F-150 RESPONDER	10/4/2024	321	POLICE					
2427	24 FORD F-150 RESPONDER	10/4/2024	321	POLICE					
2530	25 FORD F-150 RESPONDER MARKED	9/30/2025	321	POLICE					
2531	25 FORD INTERCEPTOR EXPLORER UNMARKED	9/30/2025	321	POLICE					
2532	25 FORD INTERCEPTOR EXPLORER UNMARKED	9/30/2025	321	POLICE					
2533	25 FORD INTERCEPTOR EXPLORER MARKED	9/30/2025	321	POLICE					
2534	25 FORD INTERCEPTOR EXPLORER MARKED	9/30/2025	321	POLICE					
173					\$ 1,678,830	\$ 3,063,000	\$ 1,612,950	\$ 2,962,800	\$ 1,494,400



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CATEGORIES OF REVENUES & EXPENDITURES

Revenues are divided into the following categories:

- A. Taxes** – Specific types of taxes levied by local government include ad valorem (real and personal property), and sales and use taxes (imposed upon sale or consumption of goods and services levied locally). Property tax revenue estimates are based on certified property valuations. Sales and use tax revenues are based on history and state provided estimates.

Franchise fees are also accounted for in this category. These fees may be levied on a corporation or individual by the local government in return for granting a privilege or permitting the use of public property subject to regulations. The state collects fees imposed under the Telecommunications Act and disperses them to participating municipalities. The City also collects electrical and solid waste franchise fees. Revenue estimates are based on revenue history.

- B. Licenses and Permits** – The revenues are derived from the issuance of local licenses and permits. Within this category are business tax receipts, building permits and any other licenses and permits (e.g., building, roofing, plumbing, and mechanical). Revenue estimates are based on prior year collections.
- C. Intergovernmental Revenues** – Included are revenues received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes. This would include local option gas tax, state revenue sharing, mobile home licenses, alcoholic beverage licenses, and local government half-cent sales tax.
- D. Charges for Services** – These revenues include all charges for current services such as zoning fees, police services, rescue transport fees, Community/Events Center rentals, recreation fees, and park fees. Revenue estimates are based on revenue history.
- E. Fines and Forfeitures** – Fees collected by the State Court System. These fees include revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies. Revenue estimates are based on revenue history.
- F. Miscellaneous Revenues** – Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.
- G. Internal Service Charges** – Revenue to fund the program is achieved by billing other departments for services provided. Revenues are determined by agency requirements, which are determined in the budget review process. An example of internal service charges would be the vehicle replacement fund. The use of an internal service fund enhances cost accounting and accountability for this in-house service.

Expenditures are divided into the following categories:

- A. General Government** – Cost of services provided by the City for the benefit of the public and the governmental body as a whole, including; legislative, financial/administrative, legal, comprehensive planning, judicial, court services and other general governmental services.

CATEGORIES OF REVENUES & EXPENDITURES

- B. Public Safety** – Cost of services provided by the City for the safety and security of the public, including; law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.
- C. Physical Environment** – Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment including; solid waste, water and sewer conservation and resource management, and other physical environmental services.
- D. Culture and Recreation** – Costs to provide City residents opportunities and facilities for cultural, recreational and educational programs, including parks and recreation.

Expenditures are also divided into the following account types:

- A. Personnel** – Expense for salaries, overtime, and related employee benefits provided for all persons employed whether on full-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, educational incentives, Worker's Compensation, and Unemployment Compensation Insurance.
- B. Operating** – Includes expenditures for goods and services, which are not identified as personnel services or capital outlays.
- C. Capital Outlay** – The acquisition of, or addition to, land, buildings, infrastructure, equipment, and vehicles.
- D. Debt Service** – Outlays for debt service purposes.
- E. Other Uses** – Expenses for intragovernmental transfers, contingency, and reserves.

-A-

Account – An accounting concept used to capture the economic essence of an exchange or exchange-like transaction. Accounts are used to classify and group similar transactions. Account types include revenue, expenditure, asset, liability and equity.

Accrual Basis – Income is realized in the accounting period in which it is earned, regardless of when the cash from these revenues are received. Expenses are recorded, as they are owed, instead of when they are paid.

Activity – A specific and distinguishable unit of work or service performed.

Actual vs. Budgeted – Difference between the amounts projected (budgeted) in revenues or expenditures at the beginning of the fiscal year and the actual receipts or expenses which are incurred by the end of the fiscal year.

Ad Valorem – A tax levied in proportion to the value of the property against which it is levied. It is a tax based upon the assessed value of real estate or personal property.

Adopted Budget – The budget, as approved by the City Commissioners, after two (2) public hearings prior to the beginning of each fiscal year.

Adjusted Final Millage – Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes

does not change from the levy set by the taxing agency.

Aggregate Millage Rate – The sum of all property tax levies imposed by the governing body of a city and county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

Amendment – A change to an adopted budget, which may increase or decrease a fund total. The City Commission must approve the change.

Amortization – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessment – The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

Assets – Property that has monetary value.

Audit – A review of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and City ordinance. It is a test of management's internal accounting controls.

-B-

Beginning Balance – The residual non-restricted funds brought forward from the previous fiscal year (ending balance).

Bond – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds typically are used for long-term debt.

Budget (Operating) – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is sometimes used to denote the officially approved expenditure ceiling under which a government and its departments operate.

Budget Calendar – The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Document – The official written statement prepared by the finance department and supporting staff which presents the proposed budget to the legislative body.

Budget Hearing – A public hearing conducted by the City Commission to consider and adopt the annual budget.

Budget Message – A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document as presented in writing by the City Manager to the City Commission. The budget message explains principal budget issues against the background of financial experience in recent years.

Budgetary Control – The management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of

available appropriations and available revenues.

Budgetary Expenditures – Decreases in net assets. In contrast to conventional expenditures, budgetary expenditures exclude amounts represented by noncurrent liabilities.

-C-

Capital Assets – Assets of significant value and having a useful life of more than one (1) year. Capital assets are also called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them, usually based on the first year of the capital improvement program (CIP) and typically enacted as part of the complete annual budget which includes both operating and capital outlays.

Capital Expenditures – Expenditures to acquire or significantly improve assets such as land, buildings, equipment, furnishings, fixtures, or vehicles with a unit cost in excess of \$5,000 and a useful life of one (1) or more years. Items with a unit cost of less than \$5,000 is expensed.

Capital Improvement Program (CIP) – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlay – The cost of acquiring or improving land, buildings, equipment, furnishing, etc. with a unit cost in excess of \$5,000 and a useful life of one (1) or more years. (See Capital Improvement)

GLOSSARY

Capital Projects – Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

City Commission – The elected policy setting body for the City.

Constitutional Officers – The Property Appraiser, Tax Collector, Supervisor of Elections, Sheriff and Clerk of Court are all independently elected County officials as per State Constitution.

Contingency Funds – Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include maintenance agreements, courier service, non-professional consulting services, and temporary help.

Cost – The amount of money or other consideration exchanged for property, services, or an expense.

Current – A term denoting the operation of the present fiscal period, as opposed to past or future periods. It often is used to refer to items likely to be used up or converted into cash within one (1) year.

-D-

Debt Service – The expense of retiring debts such as loans and bond issues, it includes principal and interest payments, and administrative costs for paying agents, registrars, and escrow agents.

Debt Service Reserve – A fund used to pay debt services of revenue bonds if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements. It is funded in whole or in part from the proceeds of the bonds or is allowed to gradually accumulate over a period of years through required payments from the pledged revenues.

Department – A basic organizational unit which is functionally unique in its service delivery established to efficiently meet the needs of the citizens.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. That portion of the cost of a capital asset which is charged as an expense during a particular period.

-E-

Encumbrance – A commitment of funds against an appropriation, it may be in the form of a purchase order or contract; until such time as the goods or services are received. The commitment is referred to as an encumbrance.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services be financed through charges and fees, thus removing the expense from the tax rate.

Expenditures – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are

GLOSSARY

recognized only when the cash payments for the above purposes are made.

Expenses – Decreases in net total assets. Expenses represent the total cost of operations during a period, regardless of the timing of related expenses.

-F-

Fees – Charges for services that are based upon the cost of providing the service.

Final Millage – The tax rate adopted in the final public hearing of a taxing authority.

Fiscal Year – The twelve-month financial period used by the City that begins October 1 and ends September 30 of the following calendar year. The year is represented by the date on which it ends. Example: October 1, 2020 – September 30, 2021, which would be fiscal year 2021.

Forfeiture Funds – Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of the net proceeds of the forfeiture.

Full-Time Equivalent (FTE) – A measure of effective authorized position, indicating the percentage of time a position or group of positions is funded. It is calculated by equating 2,080 hours per year with the full-time equivalent of one position; thus one position would have an FTE of 1.0, or 100 percent.

Function – A major class or grouping of tasks directed toward a common goal, such as improvements to public safety, improvement of the physical environment, etc.

Fund – A set of interrelated accounts that records assets and liabilities related to a specific purpose. In addition, a sum of money available for specified purposes.

Fund Balance – The amount available within a fund at the close of the fiscal year that can be carried over as a revenue for the upcoming fiscal year.

-G-

General Fund – The governmental accounting fund supported by Ad Valorem (Property) taxes, licenses and permits, service charges, and other general revenues to provide for operating services.

Goal – A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant – A contribution of assets by one (1) government unit or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

-I-

Impact Fees – Monetary payments made by builders or developers to jurisdictions in order to defray the public costs of providing infrastructure services to the development.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one (1) service.

Infrastructure – Facilities on which the continuance and growth of the community depend upon such as roads, water, sewer, public buildings, and parks.

GLOSSARY

Interest – A charge for borrowed money, generally a percentage of the amount borrowed.

Interfund Transfer – Transfers among funds. These are utilized to track items for management purposes. They represent a “double counting” and, therefore, are subtracting when computing a “net” operating budget.

Intergovernmental Revenue – Revenue collected by one (1) government and distributed (usually through some predetermined formula) to another level of government(s). For example: funds received from federal, state and other local government sources in the form of grants, state shared revenues, entitlements, or payments in lieu of taxes.

Interlocal Agreement – A written agreement between the City and other units of government to share similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Control – A plan of organization for purchasing, accounting, and other financial activities which, among other things, provide that:

- The duties of employees are subdivided so that no single employee handles a financial action from the beginning to end,
- Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed, and
- Records and procedures are arranged appropriately to facilitate effective control.

Internal Service Fund – A fund used to account for the financing of goods and services provided by one (1) department to other departments on a reimbursement basis.

Investments – Securities purchased and held for the production of income in the form of interest and dividends.

-L-

Levy – The total amount of taxes, special assessments, or charges imposed by a government.

Liability – Debt or other legal obligations, arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. Note: The term does not include encumbrances.

Line Item Budget – A budget that lists each expenditure category separately, such as salaries, professional services, grounds maintenance, office supplies, uniforms, machinery and equipment, etc. along with the dollar amount budgeted for each specific category.

Local Option Gas Tax – Revenues resulting from the additional 1/2 cent local tax on gasoline sales in Seminole County. These collected revenues are shared between the County and the municipalities in Seminole County.

Long-Term Debt – Debt with maturity of more than one (1) year after the date of issuance.

-M-

Mandate – Any responsibility, action, or procedure that is imposed by one (1) sphere of government on another through

constitutional, legislative, administrative, executive, or judicial action, as a direct order or that is required as a condition of aid.

Maintenance – The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieve its optimal life.

Maturities – The dates on which the principal or stated values of investments or debt obligations mature.

Mill – 1/1000 of one (1) dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: Millage rate of 4.198 per thousand, taxable value of \$50,000/\$1,000 = \$50 x 4.198 = \$209.90.

Millage Rate – A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the amount of tax per one thousand dollars of taxable values.

Mission Statement – A written description declaring the purpose of an organizational unit (department or agency) and its function (what the department or agency does).

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

-O-

Object Code – An account to which an expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into personal services, operating, capital and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Objective – Something toward which effort is directed. A strategic position to be attained or purpose to be achieved.

Operating Expenditures – Expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel; they exclude capital costs. Also known as operating and maintenance costs.

Operating Revenues – Funds received as income to pay for ongoing operations. The revenues include items such as taxes and fees from services. The operating revenues are used to pay for day-to-day services.

Operating Fund – Major portion of a budget. It details the expenses of day-to-day operations.

Other Expenditures – Includes items of a non-expense or expenditure nature such as reserves, transfers to other funds and debt service.

-P-

Performance Measures – A goal-driven estimation of past, present, and future success of the delivery of a given service, program, or function. Different measures can be used to provide specific information about

the program and activities undertaken by government.

Personnel Services – Costs related to compensating employees including salaries, wages, taxes, and benefits costs.

Pledged Reserves – That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Principal – An amount of money invested, the face amount of a bond, or the balance owed on a debt, distinct from the finance charges paid to borrower.

Property Appraiser – Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

Property Tax – A tax levied on the assessed value of real property. Also referred to as Ad Valorem Taxes.

Proposed Millage – The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage is to be sent to an appraiser within thirty (30) days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than the one it originally proposed.

Purchase order – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

-R-

Real Property – Land, buildings and other structures attached to it that are taxable under state law.

Reserve – An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Revenue – Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments. The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan), does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

Revenue Sharing – Federal and state funds allocated to local governments.

Rolled Back Rate – That millage rate which, when multiplied times the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by virtue of reassessment, the rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexation added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

-S-

Sales Tax – This is a 6% tax collected by the state on taxable sales within the county. Collections are allocated to the county and cities within the county through a formula based on population.

Source of Revenue – The point of origin of a particular revenue or group of revenues.

Special Assessment – A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Funds – A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Street Lighting District – A revenue source derived from funds received by the City from residents of a special district established to finance street lighting.

-T-

Tax Base – The total property valuations on which each taxing agency levies its tax rate.

Tax Roll – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) of each year.

Tax Year – A calendar year. The tax roll valued as of January 1 is used in figuring the tax revenue for the annual budget. The tax bills to be mailed by November 1 represent the property taxes due for the current calendar year.

Tentative Budget – The preliminary budget approved by the City Commission for the purpose of establishing a millage rate to be mailed to property owners prior to final adoption of a millage rate and budget.

Tentative Millage – The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

-U-

Uniform Accounting System – The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unit Cost – The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

User (Fees) Charges – The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

-V-

Valuation – The dollar value of property assigned by the County Property Appraiser.

Vision – A statement of an organization's strategic plan for the future.

-Y-

Yield – The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.