

**RAINBOW LAKES ESTATES
MUNICIPAL SERVICE
DISTRICT**



**TENTATIVE BUDGET
FISCAL YEAR 2025-26**

PREPARED BY: GREGORY C. HARRELL, CLERK OF COURT AND COMPTROLLER – BUDGET DEPARTMENT



**Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget
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**Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget**

Fund: 1300 - Rainbow Lakes Estates MSD

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	236,691	293,179	293,179	353,755
311200	Delinquent Taxes	27,179	10,554	10,554	10,613
323101	Sumter Electric COOP	176,521	180,000	180,000	180,000
323102	Central Florida Electric COOP	5,017	5,000	5,000	5,000
341510	Tax Collector Fees	37	0	0	0
341560	Property Appraiser Fees	39	0	0	0
341910	Sale of Maps and Publications	4	0	0	0
361110	Interest Board	62,183	48,000	48,000	37,700
361132	Interest Tax Collector	1,000	1,200	1,200	1,200
362010	County Owned Property Rent	675	4,000	4,000	0
369910	Other	1,697	0	0	0
369920	Cash Over or Short	3	0	0	0
379999	Less 5%	0	-27,097	-27,097	-29,414
399991	Balances Forward Cash Regular	1,074,344	919,674	919,674	1,054,519
Total		<u>1,585,390</u>	<u>1,434,510</u>	<u>1,434,510</u>	<u>1,613,373</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget**

Fund: 1300 - Rainbow Lakes Estates MSD

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
500	Rainbow Lakes Estates General Government	491,492	1,434,510	1,434,510	1,613,373
502	Road and Street RLE MSD	22,958	0	0	0
Expenditure Summary Total		514,450	1,434,510	1,434,510	1,613,373



Marion County Board of County Commissioners **Fiscal Year 2026 Tentative Budget**

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	134,833	149,232	149,232	163,962
514101	Overtime	631	1,000	1,000	1,000
521101	FICA Taxes	9,265	11,497	11,497	12,621
522101	Retirement Contributions	18,239	20,480	20,480	23,146
523101	Health Insurance	39,587	42,037	42,037	42,596
523401	Life ADD LTD	914	1,148	1,148	1,100
524101	Workers Compensation	2,196	1,240	1,240	3,400
Personnel Total		205,665	226,634	226,634	247,825
Operating					
531109	Professional Services	7,085	33,000	33,000	33,000
532101	Audit State Require CPA	6,695	6,896	6,896	7,103
534101	Contract Serv Other Misc	22,121	35,150	35,150	72,840
534126	Contract Serv Pest Control	258	300	300	120
540101	Travel and Per Diem	2	0	0	0
541101	Communication Services	4,584	6,246	6,246	8,460
542201	Postage and Freight	183	998	998	990
543101	Utility Services Electric Water Sewer	4,577	5,100	5,100	25,100
543111	Utility Services Security Light	165	210	510	4,350
544101	Rentals and Leases Equipment	201	5,600	5,600	5,600
545101	Insurance Premiums	9,709	10,182	10,182	9,745
546101	Repairs and Maint Bldgs and Grounds	46,259	76,805	76,805	56,800
546257	Repairs and Maint Fleet Management	0	400	400	400
546301	Repairs and Maint Equipment	897	9,299	9,299	12,500
547101	Printing and Binding	98	2,300	2,300	500
549130	Other Current Charges Tax Collector	6,080	7,329	7,329	8,844
549140	Other Current Charges Prop Appraiser	5,961	3,985	3,990	3,989
549185	Charges Central Services Cost Allocation	6,564	11,118	11,113	14,052
549990	Other Current Charges Misc Expenses	175	0	0	0
551101	Office Supplies	1,199	1,430	1,430	1,200
552101	Gasoline Oil and Lubricants	1,529	6,200	6,200	7,000
552106	Computer Software	997	3,385	3,385	2,772
552107	Clothing and Wearing Apparel	418	600	600	400
552108	Operating Supplies	4,039	51,706	51,406	5,600
552116	Operating Supplies Computer Hardware	860	1,325	1,325	1,690
552119	Operating Supplies PPE	35	50	50	50
554101	Books Publications and Subscriptions	41	150	150	300
555501	Training and Education	81	375	375	375
Operating Total		130,813	280,139	280,139	283,780
Capital					
563101	Improvements Other than Buildings	0	5,000	5,000	0
563901	Capital Improvement Funding	0	510,941	510,941	771,768
564101	Machinery and Equipment	11,657	36,796	36,796	0
Capital Total		11,657	552,737	552,737	771,768
Debt Service					



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
571205	Principal Lease Agreements	4,245	0	0	0
571207	Principal Subscriptions	329	0	0	0
572205	Interest Lease Agreements	133	0	0	0
572207	Interest Subscriptions	48	0	0	0
Debt Service Total		4,755	0	0	0
Interfund Transfers					
591131	Budget Transfer to Rainbow Lakes Estates Rec Fund	138,604	0	0	0
Interfund Transfers Total		138,604	0	0	0
Reserves					
599101	Reserve for Contingencies	0	125,000	125,000	100,000
599199	Reserve for Cash Carry Forward	0	250,000	250,000	210,000
Reserves Total		0	375,000	375,000	310,000
Cost Center Expenditures Total		491,494	1,434,510	1,434,510	1,613,373



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11944	1054	Municipal Services Community Manager	0.33	0.33	0.33	20,915
11382	1058	Community Center Supervisor	1.00	1.00	1.00	59,010
11708	6024	Staff Assistant II	1.00	1.00	1.00	36,234
11390	7081	Building and Grounds Maintenance Technician III	1.00	1.00	0.00	0
11390	7101	Building and Grounds Maintenance Technician III	0.00	0.00	1.00	39,999
Current Positions Total			3.33	3.33	3.33	
Positions Total			3.33	3.33	3.33	



**Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget**

**Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government**

**Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563901 - Capital Improvement Funding		
Facility Renovations and Capital Upkeep		270,353
Capital Improvements - CF		501,415
563901 - Capital Improvement Funding Total		<u>771,768</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 502 - Road and Street RLE MSD

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,802	0	0	0
521101	FICA Taxes	131	0	0	0
522101	Retirement Contributions	489	0	0	0
523101	Health Insurance	526	0	0	0
523401	Life ADD LTD	32	0	0	0
Personnel Total		2,980	0	0	0
Operating					
545101	Insurance Premiums	19,718	0	0	0
552106	Computer Software	98	0	0	0
Operating Total		19,816	0	0	0
Debt Service					
571207	Principal Subscriptions	141	0	0	0
572207	Interest Subscriptions	20	0	0	0
Debt Service Total		161	0	0	0
Cost Center Expenditures Total		22,957	0	0	0