

**RAINBOW LAKES ESTATES  
MUNICIPAL SERVICE  
DISTRICT**



**PROPOSED BUDGET  
FISCAL YEAR 2026-27**

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



**Marion County Board of County Commissioners  
Fiscal Year 2027 Proposed Budget  
Table of Contents**

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	Page #
<b>1300</b>	
<b>Rainbow Lakes Estates MSD</b>	<b>3</b>
500 Rainbow Lakes Estates General Government	5



**Marion County Board of County Commissioners  
Fiscal Year 2027 Proposed Budget**

**Fund: 1300 - Rainbow Lakes Estates MSD**

<u>Account #</u>	<u>Account Name</u>	<u>FY 2025 Actual</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Amended</u>	<u>FY 2027 Proposed</u>
<b>Revenues</b>					
311000	Current Taxes	280,407	353,755	353,755	420,267
311200	Delinquent Taxes	10,231	10,613	10,613	12,608
323101	Sumter Electric COOP	184,026	180,000	180,000	180,000
323102	Central Florida Electric COOP	5,342	5,000	5,000	5,000
341560	Property Appraiser Fees	25	0	0	0
341910	Sale of Maps and Publications	2	0	0	0
361110	Interest Board	52,438	37,700	37,700	32,200
361132	Interest Tax Collector	2,101	1,200	1,200	1,200
364041	Sale of Surplus Equipment	4,250	0	0	0
369920	Cash Over or Short	-1	0	0	0
379999	Less 5%	0	-29,414	-29,414	-32,563
399991	Balances Forward Cash Regular	1,070,938	1,054,519	1,054,519	525,211
	<b>Total</b>	<b><u>1,609,759</u></b>	<b><u>1,613,373</u></b>	<b><u>1,613,373</u></b>	<b><u>1,143,923</u></b>



**Marion County Board of County Commissioners  
Fiscal Year 2027 Proposed Budget**

**Fund: 1300 - Rainbow Lakes Estates MSD**

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
<b>Expenditure Summary</b>					
500	Rainbow Lakes Estates General Government	417,295	1,613,373	1,613,373	1,143,923
<b>Expenditure Summary Total</b>		<u><b>417,295</b></u>	<u><b>1,613,373</b></u>	<u><b>1,613,373</b></u>	<u><b>1,143,923</b></u>



**Marion County Board of County Commissioners  
Fiscal Year 2027 Proposed 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
<b>Cost Center Expenditures</b>					
<b>Personnel</b>					
512101	Regular Salaries and Wages	136,262	163,962	163,962	157,347
514101	Overtime	1,011	1,000	1,000	1,000
521101	FICA Taxes	9,789	12,621	12,621	12,116
522101	Retirement Contributions	18,835	23,146	23,146	21,521
523101	Health Insurance	35,772	42,596	42,596	48,830
523401	Life ADD LTD	900	1,100	1,100	1,054
524101	Workers Compensation	1,240	3,400	3,400	3,128
	<b>Personnel Total</b>	<b>203,809</b>	<b>247,825</b>	<b>247,825</b>	<b>244,996</b>
<b>Operating</b>					
531109	Professional Services	26,111	33,000	33,000	33,000
532101	Audit State Require CPA	6,896	7,103	7,103	7,103
534101	Contract Serv Other Misc	15,210	72,840	70,840	51,095
534126	Contract Serv Pest Control	198	120	1,120	814
541101	Communication Services	4,617	8,460	8,460	9,480
542201	Postage and Freight	149	990	990	990
543101	Utility Services Electric Water Sewer	5,522	25,100	25,100	31,000
543111	Utility Services Security Light	450	4,350	4,350	7,500
544101	Rentals and Leases Equipment	2,028	5,600	5,600	4,000
545101	Insurance Premiums	10,182	9,745	9,745	8,764
546101	Repairs and Maint Bldgs and Grounds	30,787	56,800	56,800	111,200
546257	Repairs and Maint Fleet Management	2,340	400	1,400	2,200
546301	Repairs and Maint Equipment	1,947	12,500	8,800	10,312
547101	Printing and Binding	56	500	500	1,500
549130	Other Current Charges Tax Collector	6,672	8,844	8,844	10,507
549140	Other Current Charges Prop Appraiser	3,586	3,989	3,994	4,450
549185	Charges Central Services Cost Allocation	11,113	14,052	14,047	16,983
551101	Office Supplies	628	1,200	1,200	1,200
552101	Gasoline Oil and Lubricants	6,067	7,000	7,000	7,000
552106	Computer Software	2,619	2,772	2,772	3,587
552107	Clothing and Wearing Apparel	572	400	400	500
552108	Operating Supplies	33,823	5,600	9,300	5,700
552116	Operating Supplies Computer Hardware	886	1,690	1,690	1,600
552119	Operating Supplies PPE	0	50	50	50
554101	Books Publications and Subscriptions	150	300	300	150
555501	Training and Education	50	375	375	710
	<b>Operating Total</b>	<b>172,659</b>	<b>283,780</b>	<b>283,780</b>	<b>331,395</b>
<b>Capital</b>					
562101	Building Improvements	0	0	234,850	0
563901	Capital Improvement Funding	9,526	771,768	536,918	242,532
564101	Machinery and Equipment	28,748	0	0	0
	<b>Capital Total</b>	<b>38,274</b>	<b>771,768</b>	<b>771,768</b>	<b>242,532</b>
<b>Debt Service</b>					
571205	Principal Lease Agreements	2,530	0	0	0
572205	Interest Lease Agreements	23	0	0	0



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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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
<b>Cost Center Expenditures</b>					
	<b>Debt Service Total</b>	<b>2,553</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>					
599101	Reserve for Contingencies	0	100,000	100,000	100,000
599199	Reserve for Cash Carry Forward	0	210,000	210,000	225,000
	<b>Reserves Total</b>	<b>0</b>	<b>310,000</b>	<b>310,000</b>	<b>325,000</b>
	<b>Cost Center Expenditures Total</b>	<b>417,295</b>	<b>1,613,373</b>	<b>1,613,373</b>	<b>1,143,923</b>



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**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 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Proposed
<b>Positions</b>						
<b>Current Positions</b>						
11944	1054	Municipal Services Community Manager	0.33	0.33	0.33	23,297
11382	1058	Community Center Supervisor	1.00	1.00	1.00	55,890
11708	6024	Staff Assistant II	1.00	1.00	1.00	38,439
11390	7081	Building and Grounds Maintenance Technician III	1.00	0.00	0.00	0
11390	7101	Building and Grounds Maintenance Technician III	0.00	1.00	1.00	35,132
<b>Current Positions Total</b>			<u><b>3.33</b></u>	<u><b>3.33</b></u>	<u><b>3.33</b></u>	
<b>Positions Total</b>			<u><b>3.33</b></u>	<u><b>3.33</b></u>	<u><b>3.33</b></u>	



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<u>Account #</u>	<u>Account Description</u>	<u>FY 2027 Proposed</u>
	<b>Capital</b>	
<b>563901 - Capital Improvement Funding</b>		
Facility Renovations and Capital Upkeep		242,532
	<b>563901 - Capital Improvement Funding Total</b>	<b><u>242,532</u></b>