

**RAINBOW LAKES ESTATES
MUNICIPAL SERVICE
DISTRICT**



**TENTATIVE 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 Tentative Budget
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**Marion County Board of County Commissioners
Fiscal Year 2027 Tentative Budget**

Fund: 1300 - Rainbow Lakes Estates MSD

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Tentative
Revenues					
311000	Current Taxes	280,407	353,755	353,755	420,273
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	-32,564
381131	From Rainbow Lakes Estates Recreation MSTU Fund	0	0	24,263	0
399991	Balances Forward Cash Regular	1,070,938	1,054,519	1,054,519	1,079,392
Total		<u>1,609,759</u>	<u>1,613,373</u>	<u>1,637,636</u>	<u>1,698,109</u>



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

Fund: 1300 - Rainbow Lakes Estates MSD

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Tentative
Expenditure Summary					
500	Rainbow Lakes Estates General Government	417,295	1,613,373	1,637,636	1,698,109
Expenditure Summary Total		<u>417,295</u>	<u>1,613,373</u>	<u>1,637,636</u>	<u>1,698,109</u>



Marion County Board of County Commissioners
Fiscal Year 2027 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	136,262	163,962	160,441	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
525101	Unemployment Compensation	0	0	3,521	0
Personnel Total		203,809	247,825	247,825	244,996
Operating					
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	64,440	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	65,300	111,200
546257	Repairs and Maint Fleet Management	2,340	400	4,300	2,200
546301	Repairs and Maint Equipment	1,947	12,500	5,800	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	4,131	4,650
549185	Charges Central Services Cost Allocation	11,113	14,052	14,047	16,784
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	9,138	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
554201	Dues and Memberships	0	0	25	0
555501	Training and Education	50	375	375	710
Operating Total		172,659	283,780	285,780	331,396
Capital					
562101	Building Improvements	0	0	234,850	0
563901	Capital Improvement Funding	9,526	771,768	561,181	796,717
564101	Machinery and Equipment	28,748	0	5,000	0
Capital Total		38,274	771,768	801,031	796,717
Debt Service					



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Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Tentative
Cost Center Expenditures					
571205	Principal Lease Agreements	2,530	0	0	0
572205	Interest Lease Agreements	23	0	0	0
Debt Service Total		2,553	0	0	0
Reserves					
599101	Reserve for Contingencies	0	100,000	93,000	100,000
599199	Reserve for Cash Carry Forward	0	210,000	210,000	225,000
Reserves Total		0	310,000	303,000	325,000
Cost Center Expenditures Total		417,295	1,613,373	1,637,636	1,698,109



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Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2025 Adopted	FY 2026 Adopted	FY 2027 Tentative	FY 2027 Tentative
Positions						
Current Positions						
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
Current Positions Total			3.33	3.33	3.33	
Positions Total			3.33	3.33	3.33	



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Account # Account Description		FY 2027 Tentative
Capital		
563901 - Capital Improvement Funding		
Facility Renovations and Capital Upkeep		235,536
Capital Improvements - CF		561,181
563901 - Capital Improvement Funding Total		<u>796,717</u>