

**ORDINANCE NUMBER 2025-16**

**TOWN OF LAKE PLACID, FLORIDA**

**AN ORDINANCE OF THE LAKE PLACID, FLORIDA TOWN COUNCIL REPEALING TOWN BUDGET ORDINANCE NO. 2025-11; AND ADOPTING THE FINAL TOWN BUDGET FOR FISCAL YEAR 2025-2026, ATTACHED AS EXHIBIT A; AND PROVIDING FOR AN EFFECTIVE DATE.**

**THE LAKE PLACID TOWN COUNCIL** was duly assembled in regular session on the 20th day of October 2025. A quorum was present. Mayor John M. Holbrook presided. Among other things, the Town Council took up for consideration the need to repeal the Town Budget adopted by Ordinance 2025-11; and to ordain in its place and stead the Town Budget attached as Exhibit A. After full and fair discussion, and upon motion duly made and seconded, the following Ordinance was adopted:

**WHEREAS** Article VIII, Section 2(b) of the Florida Constitution grants to municipalities the power to conduct municipal government, perform municipal functions and render municipal services, and exercise any power for municipal purposes except as otherwise provided by law; and

**WHEREAS** Section 166.021, Florida Statutes, secures for municipalities the broad exercise of home rule powers granted by the Florida Constitution; and

**WHEREAS** Section 166.041, Florida Statutes, describes the procedure for adopting ordinances; and

**WHEREAS** Section 411 of the Town Charter provides in relevant part that: "The Council shall determine its own rules and order of business."

**WHEREAS** this is a nonemergency ordinance adopted at a regular meeting of the Lake Placid Town Council; and

**WHEREAS**, at least ten (10) days prior to adoption, notice of the proposed enactment of this Ordinance was published in a newspaper of general circulation in the Town of Lake Placid; and

**WHEREAS** this Ordinance was read either in full or by title at two separate regular meetings on:

The 13<sup>th</sup> day of October 2025; and

The 20<sup>th</sup> day of October 2025; and

**IT IS ORDAINED** by the Lake Placid Town Council as follows:

**SECTION 1. FINDING.** The Lake Placid Town Council finds that the Town Budget adopted by Ordinance 2025-11 contained errors.

**SECTION 2. REPEAL.** Town of Lake Placid, Florida Ordinance Number 2025-11 is Repealed.

**SECTION 3. TOWN BUDGET FISCAL YEAR 2025-2026.** The Town Budget set out on Exhibit A, attached hereto and incorporated herein by this reference, is hereby ordained and adopted as the Town Budget for Fiscal Year 2025-2026.

**SECTION 4. EFFECTIVE DATE.** This Ordinance shall become effective upon adoption.

**ORDAINED, ADOPTED AND EFFECTIVE** this 20<sup>th</sup> day of October 2025.

TOWN OF LAKE PLACID  
a Florida municipal corporation

By: \_\_\_\_\_

John M. Holbrook, Mayor

By: \_\_\_\_\_

Eva Cooper-Hapeman, Municipal Clerk



**THIS ORDINANCE WAS READ** in full or by title on at least two (2) separate days in two (2) separate Town Council meetings (on the 13<sup>th</sup> day of October 2025 and on the 20<sup>th</sup> day of October 2025. Notice of the proposed enactment containing the Ordinance title, stating that a copy may be obtained at Town Hall, and stating the date, time and place of the above hearings and advising that interested parties may appear at the meeting and be heard with respect to the proposed

Ordinance was published at least once in the Highlands News Sun on the \_\_\_\_ day of October, 2025, being at least ten (10) days prior to adoption.

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Eva Cooper-Hapeman, Municipal Clerk

Millage Per \$1,000

General Fund 3.65

## BUDGET SUMMARY

### Town of Lake Placid - Fiscal Year 2025-2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF TOWN OF LAKE PLACID ARE ABOUT 60% MORE THAN LAST YEAR TOTAL OPERATING EXPENDITURES DUE TO PROPOSED UTILITY PROJECTS

|                                       | GENERAL<br>FUND  | SPECIAL INFRAST.<br>REVENUE<br>FUND | ENTERPRISE<br>FUND | CAPITAL FUNDS<br>WATER /<br>WASTEWATER | TOTAL<br>BUDGET   |
|---------------------------------------|------------------|-------------------------------------|--------------------|----------------------------------------|-------------------|
| <b>ESTIMATED REVENUES:</b>            |                  |                                     |                    |                                        |                   |
| Taxes: Millage Per \$1000             |                  |                                     |                    |                                        |                   |
| Ad Valorem Tax 3.65                   | 1,276,811        |                                     |                    |                                        | 1,276,811         |
| Sales and Use Taxes                   | 870,101          | 390,717                             |                    |                                        | 1,260,818         |
| Maintenance Fees                      | 33,240           |                                     |                    |                                        | 33,240            |
| Charges for Services                  | 29,000           |                                     | 7,638,729          |                                        | 7,667,729         |
| Revenue sharing program               | 89,530           |                                     |                    |                                        | 89,530            |
| Grants                                | 501,274          |                                     | 18,000,000         |                                        | 18,501,274        |
| Licenses                              | 12,000           |                                     |                    |                                        | 12,000            |
| Permits                               | 9,800            |                                     |                    |                                        | 9,800             |
| Fines & Forfeitures                   | 37,600           |                                     |                    |                                        | 37,600            |
| Recreation Fees and Building Rental   | 16,500           |                                     |                    |                                        | 16,500            |
| Franchise Fees                        | 342,099          |                                     |                    |                                        | 342,099           |
| H. County Government - Recreation     | 125,000          |                                     |                    |                                        | 125,000           |
| H. County Government - Tax Increment  | 354,860          |                                     |                    |                                        | 354,860           |
| Interest Earned/Other                 | 40,700           | 14,000                              | 63,041             | 18,000                                 | 135,741           |
| Miscellaneous Revenue                 | 3,000            |                                     |                    |                                        | 3,000             |
| <b>TOTAL SOURCES</b>                  | <b>3,741,515</b> | <b>404,717</b>                      | <b>25,701,770</b>  | <b>18,000</b>                          | <b>29,866,002</b> |
| Interfund Transfers in                | 21,156           | 40,763                              |                    |                                        | 61,919            |
| Fund Balance                          | 2,513,646        |                                     | 61,361             |                                        | 2,575,007         |
| Reserves/Net Assets                   | 242,945          |                                     | 20,500             |                                        | 263,445           |
| <b>TOTAL REVENUES &amp; TRANSFERS</b> | <b>6,519,262</b> | <b>445,480</b>                      | <b>25,783,631</b>  | <b>18,000</b>                          | <b>32,766,374</b> |
| <b>EXPENDITURES/EXPENSES:</b>         |                  |                                     |                    |                                        |                   |
| General/Government                    | 444,251          | 445,480                             |                    |                                        | 889,731           |
| Planning                              | 114,657          |                                     |                    |                                        | 114,657           |
| Public Safety                         | 2,941,584        |                                     |                    |                                        | 2,941,584         |
| Physical Environment                  |                  |                                     | 1,068,575          |                                        | 1,068,575         |
| Transportation                        | 379,863          |                                     |                    |                                        | 379,863           |
| Community Redevelopment Agency        | 638,994          |                                     |                    |                                        | 638,994           |
| Debt Services                         |                  |                                     | 61,361             |                                        | 61,361            |
| Utilities                             |                  |                                     | 6,506,159          | 18,000                                 | 6,524,159         |
| Grants                                |                  |                                     | 18,000,000         |                                        | 18,000,000        |
| Human Services                        |                  |                                     | 147,536            |                                        | 147,536           |
| Recreation & Culture                  | 1,760,085        |                                     |                    |                                        | 1,760,085         |
| Horticulture                          | 239,829          |                                     |                    |                                        | 239,829           |
| <b>TOTAL EXPENDITURES/EXPENSES</b>    | <b>6,519,262</b> | <b>445,480</b>                      | <b>25,783,631</b>  | <b>18,000</b>                          | <b>32,766,374</b> |
| Fund Balance                          |                  |                                     |                    |                                        |                   |
| <b>TOTAL APPROPRIATED EXPENSES</b>    | <b>6,519,262</b> | <b>445,480</b>                      | <b>25,783,631</b>  | <b>18,000</b>                          | <b>32,766,374</b> |

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|             |                                                  |           |
|-------------|--------------------------------------------------|-----------|
|             | <b>GOVERNMENTAL REVENUE</b>                      |           |
| 001-300-000 | GEN BUDGET FUND BALANCE                          | 242,945   |
| 001-311-000 | GEN AD VALOREM TAXES 3.65                        | 1,276,811 |
| 001-312-410 | GEN FIRST LOCAL OPTION FUEL TA                   | 64,624    |
| 001-312-430 | GEN SECOND LOCAL OPTION FUEL T                   | 43,416    |
| 001-314-100 | GEN UTILITY SERVICE TAX - ELEC                   | 410,000   |
| 001-314-800 | GEN UTILITY SERVICE TAX - PROP                   | 16,000    |
| 001-315-000 | GEN (CST) COMMUNICATION SERVIC                   | 155,000   |
| 001-316-012 | GEN LOCAL BUSINESS TAX                           | 18,000    |
| 001-316-013 | GEN PEDDLER TAX                                  | -         |
| 001-322-001 | AGEN. ZONING/PLANNING ENG. REV                   | -         |
| 001-322-002 | GEN. ZONING/PLANNING VARIANCE                    | -         |
| 001-322-003 | GEN. PZ REZONING                                 | -         |
| 001-322-004 | GEN SITE PLAN REVIEW                             | 4,000     |
| 001-322-007 | GEN REZONE/FLU                                   | 4,000     |
| 001-322-008 | GEN PERMITS - VACATION RIGHT/ALLEYWAYS           | -         |
| 001-322-901 | GEN SIGN PERMIT FEES                             | 500       |
| 001-322-903 | GEN PERMITS - DRIVE WAY                          | 1,300     |
| 001-323-100 | GEN FRANCHISE FEE - ELECTRICIT                   | 342,099   |
| 001-324-620 | GEN RECREATON USER FEES                          | 8,000     |
| 001-329-000 | GEN ZONING-VARIANCE PERMITS                      | -         |
| 001-329-500 | GEN SPECIAL ASSESSMENT (PLANNI                   | -         |
| 001-331-001 | GEN STATE COMM PLANNING TECH ASSIST CPTA         | -         |
| 001-331-002 | GEN USDA RUAL DEVELOPMENT LOAN/GRANT             | -         |
| 001-331-010 | GEN FED GRANT - CSLFRF                           | -         |
| 001-331-210 | GEN STATE GRANT - DRUG                           | 1,000     |
| 001-331-220 | GEN GRANT - FDLE                                 | 1,000     |
| 001-331-500 | PD. FED DEPT. OFFICE OF GOVERN                   | -         |
| 001-331-504 | REC. FED DEPT. OFFICE OF GOVERN                  | -         |
| 001-334-100 | GEN FL RECREATION DEVELOPMENT ASSISTANCE PROGRAM | 200,000   |
| 001-334-101 | GEN FDOT-NORTH US MAINTENANCE                    | 17,703    |
| 001-335-125 | GEN STATE REVENUE SHARING PROC                   | 89,530    |
| 001-335-140 | GEN MOBILE HOME LICENSES                         | 3,500     |
| 001-335-150 | GEN ALCOHOLIC BEVERAGE LICENSE                   | 8,500     |
| 001-335-180 | GEN LOCAL GOVT. HALF CENT SALE                   | 163,061   |
| 001-335-900 | GEN STATE STREET LIGHTS MAINT                    | 15,537    |
| 001-337-701 | GRANT LOCAL - ARPAC                              | 299,274   |
| 001-340-100 | P.D. PUBLIC RECORDS                              | -         |
| 001-341-900 | GEN. OTHER GEN. GOVT. CHARGES & ELECTION         | -         |
| 001-342-100 | P.D. REPORT FEE                                  | 500       |
| 001-342-101 | P.D. PARKING TICKET                              | 500       |
| 001-342-102 | P.D. SPECIAL DETAIL - POLICING                   | 25,000    |
| 001-342-900 | P.D. OTHER PUBLIC SAFETY CHARG                   | -         |
| 001-342-907 | P.D. MAGISTRATE COURT PUBLIC S                   | -         |
| 001-342-910 | P.D. MUNICIPAL LIEN RESEARCH F                   | 3,000     |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|             |                                             |                   |
|-------------|---------------------------------------------|-------------------|
| 001-351-100 | P.D. FINES-FORFEITURES                      | 35,800            |
| 001-351-300 | P.D. EDUCATION ASSESSMENT                   | 1,800             |
| 001-358-001 | GEN REC. TOWN PARKS RENTAL_L June           | 3,500             |
| 001-358-002 | T.H. BUILDING RENTAL (Reservat              | 500               |
| 001-358-003 | GEN REC. TOWN PARKS RENTAL_ Other           | -                 |
| 001-359-000 | P.D. OTHER FINES & CHARGES                  | -                 |
| 001-361-000 | GEN INTEREST                                | 40,000            |
| 001-361-001 | GEN INTEREST: CD & MM                       | 200               |
| 001-362-011 | GEN ADM. BUILDING RENT: 1069 U              | 4,500             |
| 001-364-005 | P.D. DISPOSITION OF FIXED ASSE              | -                 |
| 001-365-002 | ST & RD. SALE OF SURPLUS ASSET              | -                 |
| 001-365-005 | P.D. SALE OF SURPLUS ASSETS                 | -                 |
| 001-365-010 | HORT&CULT. SALE OF SURPLUS ASSETS           | -                 |
| 001-366-000 | GEN ADM. DONATIONS FROM PRIVAT              | -                 |
| 001-366-200 | P.D. DONATIONS FROM PRIVATE SO              | -                 |
| 001-366-202 | P.D. DONATIONS FROM FINGERPRIN              | -                 |
| 001-369-010 | NUISANCE ABATEMENT (NEW)                    | -                 |
| 001-369-010 | GEN ADM. MISCELLANEOUS REVENUE              | 3,000             |
| 001-369-100 | P.D. EE REIMB. FOR AUTO USE (T              | -                 |
| 001-381-900 | GEN ADM. TRANSFER IN - LK JUNE CAP IMP      | -                 |
| 001-381-999 | GEN ADM. TRANSFER-IN INFRA                  | 1,899,908         |
| 001-381-999 | GEN ADM. TRANSFER-IN INFRA                  | 63,980            |
| 001-381-100 | GEN ADM. TRANSFER-IN RESERVES               | 66,124            |
| 001-381-100 | GEN ADM. TRANSFER-IN RESERVES               | 200,000           |
| 001-381-100 | GEN ADM. TRANSFER-IN SA LOAN                | 21,156            |
| 001-386-100 | CULTURE/RECREATION - COUNTY TR              | 125,000           |
|             | <b>TOTAL GENERAL FUND REVENUE</b>           | <b>5,880,268</b>  |
|             | <b>INFRASTRUCTURE REVENUE</b>               |                   |
| 101-300-000 | BUDGET FUND BALANCE                         | -                 |
| 101-312-630 | INFRA DISCRETIONARY SALES SUR               | 390,717           |
| 101-381-100 | GEN ADM. TRANSFER-IN SA Loan                | 40,763            |
| 101-361-010 | INFRA INTEREST                              | 14,000            |
| 101-381-409 | INFRASTRUCTURE TRANSFER IN - S              | -                 |
|             | <b>TOTAL INFRASTRUCTURE REVENUE</b>         | <b>445,480</b>    |
|             | <b>TOWN OF LAKE PLACID - CRA (TRUST)</b>    |                   |
| 103-300-000 | FUND BALANCE                                | 283,634           |
| 103-361-000 | INTEREST                                    | 500               |
| 103-381-999 | TRANSFER IN - GF                            | 112,636           |
| 103-386-700 | HCBCC TAX INCREMENT                         | 242,224           |
|             | <b>TOTAL CRA REVENUE</b>                    | <b>638,994</b>    |
|             | <b>SPECIAL REVENUE-GRANT PROJECTS</b>       |                   |
| 300-300-000 | FUND BALANCE                                |                   |
| 300-331-000 | DEP SSCP                                    | 18,000,000        |
|             | <b>TOTAL SPECIAL REVENUE-GRANT PROJECTS</b> | <b>18,000,000</b> |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|                                    |                                          |                  |
|------------------------------------|------------------------------------------|------------------|
| <b>WATER SYSTEMS REVENUE</b>       |                                          |                  |
| 401-300-000                        | WA FUND BALANCE                          | -                |
| 401-324-210                        | WA IMPACT FEE- RESIDENTIAL (WA           | 35,685           |
| 401-324-220                        | WA IMPACT FEE - COMMERCIAL               | 35,684           |
| 401-342-200                        | FIRE PROTECTION                          | 2,000            |
| 401-343-300                        | WATER UTILITY REVENUE 22%                | 1,963,866        |
| 401-343-350                        | WATER PENALTIES                          | 2,700            |
| 401-343-900                        | SERVICE CONNECTION FEES                  | 55,000           |
| 401-361-000                        | INTEREST INCOME                          | 21,000           |
| 401-369-000                        | MISCELLANEOUS INCOME                     | 7,000            |
| 401-369-200                        | SETTING/REPAIRING METERS                 | 15,000           |
| 401-369-900                        | MUNICIPAL LIEN RESEARCH FEE              | 3,000            |
| 401-381-004                        | TRANSFER IN - LPCCC SRF (Portable Water) | 1,661,000        |
| <b>TOTAL WATER SYSTEMS REVENUE</b> |                                          | <b>3,801,935</b> |
| <b>WASTEWATER REVENUE</b>          |                                          |                  |
| 402-300-000                        | FUND BALANCE                             | 239,833          |
| 402-331-300                        | FDEP_LPC3 LS WG025                       | 600,000          |
| 402-331-310                        | FEDP_RIF                                 | 570,000          |
| 402-324-110                        | WW SDC RESIDENTIAL                       | 8,000            |
| 402-324-120                        | WW SDC - COMMERCIAL                      | 30,000           |
| 402-334-351                        | SRF LPC3                                 | -                |
| 402-343-350                        | SEWER PENALTIES                          | 1,500            |
| 402-343-500                        | SEWER SERVICE FEES 5%                    | 1,131,549        |
| 402-343-504                        | SEWER AVAILABILITY FEE                   | 18,260           |
| 402-361-000                        | INTEREST INCOME                          | 41,041           |
| 402-364-000                        | WW GAIN ON SALE                          | -                |
| 402-381-401                        | TRANSFER - IN                            | -                |
| <b>TOTAL WASTEWATER REVENUE</b>    |                                          | <b>2,640,183</b> |
| <b>CEMETERY REVENUE</b>            |                                          |                  |
| 403-300-000                        | FUND BALANCE                             | 18,636           |
| 403-343-802                        | CEM MEMORIAL LOT 3.6X10                  | 10,000           |
| 403-343-803                        | CEM TRADITIONAL 4X11                     | 40,000           |
| 403-346-901                        | PERPETUAL CARE FEES                      | 35,000           |
| 403-346-902                        | CRYPT VASES                              | 4,000            |
| 403-346-903                        | NICHE - VASE                             | 5,500            |
| 403-346-906                        | CEM OPENING-CLOSING CRYPTS               | 1,500            |
| 403-346-907                        | CEM OPENING-CLOSING NICHES               | 1,000            |
| 403-346-908                        | CEM MARKING FEE BURIAL                   | 6,500            |
| 403-346-909                        | CEM MARKING FEE HEADSTONE                | 2,500            |
| 403-361-000                        | INTEREST ON C.D. & MONEY MARKE           | 1,000            |
| 403-389-100                        | INTEREST INCOME                          | 1,400            |
| <b>TOTAL CEMETERY REVENUE</b>      |                                          | <b>127,036</b>   |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|                                          |                                                |                   |
|------------------------------------------|------------------------------------------------|-------------------|
| <b>WATER SEWER CAPITAL IMPROVEMENT</b>   |                                                |                   |
| 404-300-000                              | BUDGET FUND BALANCE                            | -                 |
| 404-361-000                              | INTEREST                                       | 3,000             |
| 404-361-002                              | INTERST - WA                                   | 10,000            |
| 404-361-003                              | INTERST - WW                                   | 5,000             |
| 404-369-220                              | IMPACT FEES - WATER                            | -                 |
| 404-369-221                              | IMPACT FEES - SEWER                            | -                 |
|                                          | <b>TOTAL WATER SEWER CAPITAL IMPROVEMENT</b>   | <b>18,000</b>     |
| <b>SANITATION REVENUE</b>                |                                                |                   |
| 409-300-003                              | SA FUND BALANCE - 409                          | 6,235             |
| 409-331-500                              | SA FED. ECONOMIC ENVIRONMENT (                 | -                 |
| 409-343-350                              | SANITATION PENALTIES                           | 3,600             |
| 409-343-400                              | GARBAGE/SOLID WASTE DUMPSTER R                 | 857,900           |
| 409-343-401                              | GARBAGE/SOLID WASTE RESI \$290 * 646           | 187,340           |
| 409-343-403                              | NON-RESIDENTIAL COLLECTION                     | 300               |
| 409-343-410                              | EXTRA/BULK TRASH PICKUP                        | 12,000            |
| 409-343-430                              | SANIT. SETUP FEE                               | 1,000             |
| 409-361-000                              | INTEREST INCOME                                | 1,000             |
| 409-365-000                              | SALE OF SURPLUS ASSETS                         | 100               |
| 409-369-900                              | OTHER MISCELLANEOUS REVENUES                   | 100               |
| 409-381-100                              | OPERATING TRANSFER IN                          | -                 |
|                                          | <b>TOTAL SANITATION REVENUE</b>                | <b>1,069,575</b>  |
| <b>WASTEWATER LOAN REPAYMENT ACCOUNT</b> |                                                |                   |
| 412-361-000                              | INTEREST                                       | -                 |
| 412-381-001                              | TRANSFER IN LOAN I                             | -                 |
| 412-381-002                              | TRANSFER IN LOAN II                            | 61,361            |
|                                          | <b>TOTAL WASTEWATER LOAN REPAYMENT ACCOUNT</b> | <b>61,361</b>     |
| <b>CEMETERY TRUST</b>                    |                                                |                   |
| 413-300-000                              | FUND BALANCE                                   | -                 |
| 413-361-010                              | INTEREST                                       | 500               |
| 413-381-010                              | TRANSFER IN-CEMETERY                           | 20,000            |
|                                          | <b>TOTAL CEMETERY TRUST</b>                    | <b>20,500</b>     |
| <b>COMBINED GOVERNMENTAL REVENUE</b>     |                                                | <b>32,766,374</b> |
| <b>GOVERNMENTAL EXPENSES</b>             |                                                |                   |
| <b>ADMINISTRATIVE EXPENSES</b>           |                                                |                   |
| 001-513-012                              | ADM REG WAGES                                  | 142,583           |
| 001-513-013                              | OTHER SALARIES AND WAGES                       | 1,800             |
| 001-513-014                              | ADM OT WAGES                                   | 20,000            |
| 001-513-023                              | ADM HEALTH-LIFE INSURANCE                      | 50,944            |
| 001-513-121                              | ADM AUTO USE                                   | 810               |
| 001-513-210                              | ADM. SOCIAL SECURITY/MEDICARE                  | 12,438            |
| 001-513-220                              | ADM. RETIREMENT                                | 37,147            |
| 001-513-250                              | ADM. UNEMPLOYMENT COMP                         | -                 |
| 001-513-310                              | ADM. LEGALS                                    | -                 |
| 001-513-319                              | ADM. CONSULTING SERVICES - OTH                 | 7,000             |



**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|             |                                           |                |
|-------------|-------------------------------------------|----------------|
| 001-513-320 | ADM. ACCOUNTING & AUDITING                | 1,305          |
| 001-513-322 | ADM. IT SERVICES                          | 7,500          |
| 001-513-340 | ADM. OTHER SERVICES                       | -              |
| 001-513-410 | ADM. COMMUNICATION                        | -              |
| 001-513-420 | ADM. POSTAGE                              | -              |
| 001-513-430 | ADM. ELECTRICITY                          | -              |
| 001-513-450 | ADM. TOWN INSURANCE                       | 9,860          |
| 001-513-461 | ADM. REPAIR & MAINTENANCE                 | 3,000          |
| 001-513-470 | ADM. CODIFICATION                         | 3,000          |
| 001-513-471 | ADM. COPIER, PRINTING & BINDIN            | -              |
| 001-513-480 | ADM. ADVERTISEMENT                        | -              |
| 001-513-490 | ADM. OTHER CURRENT CHARGES                | 2,968          |
| 001-513-491 | ADM. TRIBUTES                             | -              |
| 001-513-493 | ADM. ELECTION                             | 4,000          |
| 001-513-496 | ADM. CHAMBER DUES                         | 2,500          |
| 001-513-497 | ADM. HIGHLANDS CTY HUMAN RES D            | -              |
| 001-513-499 | ADM. MISCELLANEOUS EXPENSE                | -              |
| 001-513-510 | ADM. OFFICE SUPPLIES                      | 1,600          |
| 001-513-520 | ADM. OPERATING SUPPLIES                   | 1,485          |
| 001-513-522 | ADM. FUEL                                 | -              |
| 001-513-526 | ADM. CHEMICALS                            | -              |
| 001-513-527 | ADM. SAFETY PROGRAM                       | -              |
| 001-513-529 | ADM. SOFTWARE                             | 19,580         |
| 001-513-540 | ADM. BOOKS, DUES, PUB, TRAVEL,            | 480            |
| 001-513-115 | ADM. ATHLETIC FACILITY MEMBERS            | -              |
| 001-513-550 | ADM. TRAINING & EDUCATION                 | 11,086         |
| 001-513-551 | ADM. COUNCIL BOOKS, DUES, ED              | -              |
| 001-513-600 | ADM. CAPITAL IMPROVEMENTS                 | 20,910         |
| 001-513-603 | ADM. CAPITAL IMPROVEMENTS: OTH            | -              |
| 001-513-911 | ADM. INTRAGOV'T TRANSFER OUT -            | 77,256         |
|             | <b>ADMINISTRATIVE EXPENSES</b>            | <b>443,751</b> |
|             | <b>LEGAL COUNCIL</b>                      | -              |
| 001-514-310 | ADM. LEGAL COUNSEL: MAGISTRATE            | -              |
| 001-514-313 | ADM. LEGAL COUNSEL                        | 500            |
|             | <b>LEGAL COUNCIL EXPENSES</b>             | <b>500</b>     |
|             | <b>COMPREHENSIVE PLANNING</b>             | -              |
| 001-515-000 | ZONING/PLANNING CONSULTANT                | 72,345         |
| 001-515-012 | ZONING/PLANNING REG WAGES                 | 15,411         |
| 001-515-013 | ZONING/PLANNING OTHER PAY                 | -              |
| 001-515-023 | ZONING/PLANNING HLTH-LIFE                 | 2,519          |
| 001-515-100 | ZONING/PLANNING: NOTICES                  | -              |
| 001-515-121 | ZONING/PLANNING: AUTO ALLOW               | 108            |
| 001-515-210 | ZONING/PLANNING SOCIAL SE                 | 1,179          |
| 001-515-220 | ZONING/PLANNING RETIREMEN                 | 4,460          |
| 001-515-310 | ZONING/PLANNING LEGAL                     | -              |
| 001-515-320 | ZONING/PLANNING ACCOUNTING FEES & SERVICE | 250            |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|             |                                      |                |
|-------------|--------------------------------------|----------------|
| 001-515-322 | ZONING/PLANNING IT SERVIC            | -              |
| 001-515-410 | ZONING/PLANNING COMMUNICA            | -              |
| 001-515-420 | ZONING/PLANNING POSTAGE              | -              |
| 001-515-430 | ZONING/PLANNING ELECTRIC             | -              |
| 001-515-471 | ZONING/PLANNING COPIER, P            | -              |
| 001-515-490 | OTHER CURRENT CHARGES                | -              |
| 001-515-510 | ZONING/PLANNING: SUPPLIES            | -              |
| 001-515-520 | ZONING/PLANNING: OPERATIN            | 2,475          |
| 001-515-525 | SOFTWARE                             | -              |
| 001-515-540 | BOOKS, DUES, PUB, TRAVEL, SUBS       | 165            |
| 001-515-550 | TRAINING & EDUCATION                 | 335            |
|             | <b>PLANNING AND ZONING EXPENSES</b>  | <b>114,657</b> |
|             | <b>TOTAL ADMINISTRATIVE EXPENSES</b> | <b>558,908</b> |
|             | <b>PUBLIC SAFETY (POLICE)</b>        | -              |
| 001-521-012 | P.D. REG WAGES                       | 626,707        |
| 001-521-013 | P.D. OTHER PAY                       | 1,600          |
| 001-521-014 | P.D. OT WAGES                        | 15,000         |
| 001-521-015 | P.D. SPECIAL DETAIL                  | 30,000         |
| 001-521-023 | P.D. HEALTH-LIFE INSURANCE           | 123,391        |
| 001-521-121 | P.D. AUTO USE                        | 540            |
| 001-521-210 | P.D. SOCIAL SECURITY/MEDICARE        | 49,091         |
| 001-521-220 | P.D. RETIREMENT                      | 174,588        |
| 001-521-310 | P.D. LEGAL COUNSEL                   | 3,400          |
| 001-521-319 | P.D. CONSULTING SERVICES - OTH       | 1,000          |
| 001-521-320 | P.D. ACCOUNTING FEES & SERVICE       | 2,425          |
| 001-521-322 | P.D. IT SERVICES                     | 9,500          |
| 001-521-340 | P.D. OTHER SERVICES                  | 2,400          |
| 001-521-350 | P.D. INVESTIGATION                   | 250            |
| 001-521-410 | P.D. COMMUNICATIONS                  | 25,000         |
| 001-521-411 | P.D. SOCIAL MEDIA ARCHIVING          | -              |
| 001-521-414 | P.D. TELEPHONE SYSTEM MAIN. CO       | 2,000          |
| 001-521-416 | P.D. SMART COP CONTRACT              | 5,300          |
| 001-521-420 | P.D. POSTAGE                         | 800            |
| 001-521-430 | P.D. ELECTRICITY                     | 5,700          |
| 001-521-450 | P.D. TOWN INSURANCE                  | 31,118         |
| 001-521-46  | P.D. REPAIR & Maint                  | 1,120          |
| 001-521-460 | P.D. BUILDING REPAIR                 | 4,000          |
| 001-521-463 | P.D. EQUIPMENT REPAIR                | 19,000         |
| 001-521-464 | P.D. EQUIPMENT VEHICLE               | 14,000         |
| 001-521-471 | P.D. COPIER, PRINTING & BINDIN       | 3,500          |
| 001-521-480 | P.D. ADVERTISEMENT                   | 250            |
| 001-521-490 | P.D. OTHER CURRENT CHARGES           | 463            |
| 001-521-491 | P.D. BACK TO SCHOOL SUPPLIES (       | -              |
| 001-521-492 | P.D. TRIBUTES                        | 500            |
| 001-521-510 | P.D. OFFICE SUPPLIES                 | 6,250          |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|             |                                |           |
|-------------|--------------------------------|-----------|
| 001-521-519 | P.D. OPE. SUPPLIES_CPR CARDS   | 400       |
| 001-521-521 | P.D. FUEL                      | 26,000    |
| 001-521-523 | P.D. OPERATING SUPPLIES        | 18,225    |
| 001-521-524 | P.D. UNIFORMS/BOOTS /SAFETY    | 8,700     |
| 001-521-525 | P.D. SOFTWARE                  | 10,275    |
| 001-521-526 | P.D. CHEMICALS                 | -         |
| 001-521-540 | P.D. BOOKS, DUES, PUB, TRAVEL, | 6,133     |
| 001-521-115 | P.D. ATHLETIC FACILITY MEMBERS | 400       |
| 001-521-550 | P.D. TRAINING & EDUCATION      | 6,960     |
| 001-521-552 | P.D. HOTEL CHARGES             | 3,500     |
| 001-521-553 | P.D. PER DIEM                  | 1,000     |
| 001-521-600 | P.D. GRANT EXPENSE             | 3,000     |
| 001-521-610 | P.D. CAPITAL OUTLAY            | 1,601,363 |
| 001-521-620 | P.D. BUILDINGS                 | -         |
| 001-521-640 | P.D. CAPITAL OUTLAY MACHINERY  | -         |
| 001-521-643 | P.D. CAPITAL OUTLAY: VEHICLE   | -         |
| 001-521-999 | P.D. TRANSFER OUT - FL. SAFE S | -         |

**POLICE EXPENSES**

**2,844,848**

**CODE ENFORCEMENT (ADMINISTRATIVE/CIVILIAN)**

|             |                                |        |
|-------------|--------------------------------|--------|
| 001-529-012 | C.E. REG WAGES                 | 54,825 |
| 001-529-013 | C.E. OTHER PAY                 | 100    |
| 001-529-014 | C.E. OT WAGES                  | -      |
| 001-529-016 | C.E. VACATION                  | -      |
| 001-529-017 | C.E. SICK                      | -      |
| 001-529-023 | C.E. HEALTH-LIFE INSURANCE     | 15,494 |
| 001-529-121 | C.E. AUTO USE                  | 54     |
| 001-529-210 | C.E. SOCIAL SECURITY/MEDICARE  | 4,198  |
| 001-529-220 | C.E. RETIREMENT                | 7,158  |
| 001-529-310 | C.E. LEGAL COUNSEL             | -      |
| 001-529-320 | C.E. ACCOUNTING AND AUDITING   | 2,175  |
| 001-529-322 | C.E. IT SERVICES               | 500    |
| 001-529-410 | C.E. COMMUNICATIONS            | -      |
| 001-529-420 | C.E. POSTAGE                   | 800    |
| 001-529-430 | C.E. ELECTRIC                  | -      |
| 001-529-450 | C.E. TOWN INSURANCE            | 1,421  |
| 001-529-460 | C.E. REPAIR / MAINT            | -      |
| 001-529-461 | C.E. NUISANCE ABATEMENT COSTS  | -      |
| 001-529-471 | C.E. COPIER, PRINTING & BINDIN | -      |
| 001-529-480 | C.E. ADVERTISEMENT             | -      |
| 001-529-490 | C.E. OTHER CURRENT CHARGES     | 56     |
| 001-529-510 | C.E. OFFICE SUPPLIES           | 500    |
| 001-529-520 | C.E. FUEL                      | 3,000  |
| 001-529-524 | C.E. UNIFORMS/BOOTS /SAFETY    | 400    |
| 001-529-525 | C.E. SOFTWARE                  | 2,440  |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|                            |                                                   |               |
|----------------------------|---------------------------------------------------|---------------|
| 001-529-526                | C.E. OPERATING SUPPLIES                           | -             |
| 001-529-527                | C.E. CHEMICALS                                    | -             |
| 001-529-540                | C.E. ED, BOOKS, DUES, PUB, TRA                    | 126           |
| 001-529-550                | C.E. TRAINING & EDUCATION                         | 3,248         |
| 001-529-600                | C.E. CAPITAL IMPROVEMENT                          | 243           |
| 001-529-601                | C.E. CAPITAL EQUIPMENT/VEHICLE                    | -             |
|                            | <b>CODE ENFORCEMENT (ADMINISTRATIVE/CIVILIAN)</b> | <b>96,736</b> |
| <b>STREETS &amp; ROADS</b> |                                                   |               |
| 001-541-012                | ST & RD REG WAGES                                 | 141,395       |
| 001-541-013                | ST & RD OTHER PAY                                 | 500           |
| 001-541-014                | ST & RD OT WAGES                                  | 3,000         |
| 001-541-016                | ST & RD VACATION LEAVE                            | -             |
| 001-541-017                | ST & RD SICK LEAVE                                | -             |
| 001-541-023                | ST & RD HEALTH-LIFE INSURANCE                     | 36,774        |
| 001-541-121                | ST & RD AUTO USE                                  | 378           |
| 001-541-210                | ST & RD SOCIAL SECURITY/MEDICA                    | 10,821        |
| 001-541-220                | ST & RD RETIREMENT                                | 27,135        |
| 001-541-251                | ST & RD UNEMPLOYMENT                              | -             |
| 001-541-310                | ST & RD LEGAL COUNSEL                             | 2,000         |
| 001-541-311                | ST & RD ENGINEERING                               | -             |
| 001-541-319                | ST & RD CONSULTING SERVICES -                     | 1,000         |
| 001-541-320                | ST & RD ACCOUNTING AND AUDITIN                    | 2,425         |
| 001-541-322                | ST & RD IT SERVICES                               | 1,000         |
| 001-541-349                | ST & RD BUILDING CLEANING CONTR                   | -             |
| 001-541-410                | ST & RD COMMUNICATIONS                            | 5,000         |
| 001-541-411                | ST & RD SOCIAL MEDIA ARCHIVING                    | -             |
| 001-541-420                | ST & RD POSTAGE                                   | 150           |
| 001-541-430                | ST & RD ELECTRICITY                               | 55,000        |
| 001-541-450                | ST & RD TOWN INSURANCE                            | 21,336        |
| 001-541-461                | ST & RD REPAIR RAILROAD CROSSI                    | 3,934         |
| 001-541-463                | ST & RD REPAIR & MAINT. - EQUI                    | 28,240        |
| 001-541-464                | ST & RD SAFETY                                    | 650           |
| 001-541-465                | ST & RD REPAIR & MAINT. - VEHI                    | 3,000         |
| 001-541-471                | ST & RD COPIER, PRINTING & BIN                    | 860           |
| 001-541-480                | ST & RD ADVERTISEMENT                             | 500           |
| 001-541-490                | ST & RD OTHER CURRENT CHARGES                     | 465           |
| 001-541-510                | ST & RD OFFICE SUPPLIES                           | 1,100         |
| 001-541-520                | ST & RD OPERATING SUPPLIES                        | 4,000         |
| 001-541-521                | ST & RD SOFTWARE                                  | 2,875         |
| 001-541-523                | ST & RD UNIFORMS & WORK BOOTS                     | 3,000         |
| 001-541-524                | ST & RD FUEL                                      | 7,000         |
| 001-541-525                | ST & RD CHEMICALS                                 | 4,000         |
| 001-541-530                | ST & RD ROAD MATERIALS AND SUP                    | 10,000        |
| 001-541-540                | ST & RD BOOKS, DUES, PUB, TRAV                    | 383           |
| 001-541-115                | ST & RD ATHLETIC FACILITY MEM                     | 50            |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|             |                                           |                |
|-------------|-------------------------------------------|----------------|
| 001-541-550 | ST & RD TRAINING AND EDUCATION            | 630            |
| 001-541-600 | ST & RD CAPITAL IMPROVEMENTS              | 1,263          |
| 001-541-630 | ST & RD ROAD PAVING                       | -              |
| 001-541-640 | ST & RD MACHINERY AND EQUIPMEN            | -              |
| 001-541-641 | ST & RD MACHINERY - VEHICLE               | -              |
|             | <b>TOTAL STREETS &amp; ROADS EXPENSES</b> | <b>379,863</b> |

**PARKS AND RECREATION**

|             |                                      |                |
|-------------|--------------------------------------|----------------|
| 001-572-012 | REC. REG WAGES                       | 114,742        |
| 001-572-013 | REC. OTHER PAY                       | -              |
| 001-572-014 | REC. OT WAGES                        | 1,000          |
| 001-572-023 | REC. HEALTH-LIFE INSURANCE           | 32,151         |
| 001-572-121 | REC. AUTO USE                        | 270            |
| 001-572-210 | REC. SOCIAL SECURITY/MEDICARE        | 8,854          |
| 001-572-220 | REC. RETIREMENT                      | 19,658         |
| 001-572-310 | REC. LEGAL COUNSEL                   | 700            |
| 001-572-319 | REC. CONSULTING SERVICES - OTH       | -              |
| 001-572-320 | REC. ACCOUNTING AND AUDITING         | 2,425          |
| 001-572-322 | REC. IT SERVICES                     | 4,000          |
| 001-572-410 | REC. COMMUNICATIONS                  | 7,500          |
| 001-572-420 | REC. POSTAGE                         | 300            |
| 001-572-430 | REC. ELECTRICITY                     | 9,000          |
| 001-572-450 | REC. TOWN INSURANCE                  | 28,584         |
| 001-572-460 | REC. REPAIR & MAINTENANCE            | 25,240         |
| 001-572-461 | REC. REPAIR EQUIPMENT                | 5,000          |
| 001-572-462 | REC. REPAIR VEHICLE                  | 2,500          |
| 001-572-463 | REC. SAFETY EQUIPMENT                | 500            |
| 001-572-471 | REC. COPIER, PRINTING & BINDIN       | 860            |
| 001-572-480 | REC. ADVERTISEMENT                   | 1,000          |
| 001-572-490 | REC. OTHER CURRENT CHARGES           | 765            |
| 001-572-491 | REC. PARK HOLIDAY EQUIPMENT          | 10,000         |
| 001-572-492 | REC. PK SPECIAL EVENTS - FIREW       | 4,000          |
| 001-572-510 | REC. OFFICE SUPPLIES                 | 1,100          |
| 001-572-520 | REC. OPERATING SUPPLIES              | 7,225          |
| 001-572-521 | REC. FUEL                            | 5,000          |
| 001-572-522 | REC. UNIFORMS & WORK BOOTS           | 1,500          |
| 001-572-525 | REC. SOFTWARE                        | 2,475          |
| 001-572-526 | REC. CHEMICALS                       | 4,000          |
| 001-572-540 | REC. BOOKS, DUES, PUB, TRAVEL,       | 633            |
| 001-572-115 | REC. ATHLETIC FACILITY MEMBERS       | 100            |
| 001-572-550 | REC. TRAINING AND EDUCATION          | 500            |
| 001-572-610 | REC. CAPITAL OUTLAY                  | 12,838         |
| 001-572-640 | REC. MACHINERY AND EQUIPMENT         | 16,000         |
| 001-572-641 | REC. MACHINERY - VEHICLE             | -              |
|             | <b>PARKS AND RECREATION EXPENSES</b> | <b>330,418</b> |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|                          |                                   |                  |
|--------------------------|-----------------------------------|------------------|
| <b>CULTURAL SERVICES</b> |                                   |                  |
| 001-573-012              | CULT. REG WAGES                   | 132,733          |
| 001-573-013              | CULT. OTHER PAY                   | 300              |
| 001-573-014              | CULT. OT WAGES                    | -                |
| 001-573-016              | CULT. VACATION                    | -                |
| 001-573-017              | CULT. SICK                        | -                |
| 001-573-023              | CULT. HEALTH-LIFE INSURANCE       | 37,606           |
| 001-573-121              | CULT. AUTO USE                    | 108              |
| 001-573-210              | CULT. SOCIAL SECURITY/MEDICARE    | 10,154           |
| 001-573-220              | CULT. RETIREMENT                  | 25,131           |
| 001-573-310              | CULT. LEGAL COUNSEL               | 100              |
| 001-573-319              | CULT. CONSULTING SERVICES - OT    | -                |
| 001-573-320              | CULT. ACCOUNTING AND AUDITING     | 485              |
| 001-573-322              | CULT. IT SERVICES                 | 2,500            |
| 001-573-410              | CULT. COMMUNICATIONS              | 1,500            |
| 001-573-420              | CULT. POSTAGE                     | 50               |
| 001-573-430              | CULT. ELECTRICITY                 | 22,000           |
| 001-573-450              | CULT. TOWN INSURANCE              | 32,315           |
| 001-573-462              | CULT. REPAIR LK JUNE FACILITIES   | 1,500            |
| 001-573-464              | CULT. REPAIR & MAINT. - OTHER     | 63,196           |
| 001-573-465              | CULT. EQUIPMENT REPAIR            | 4,250            |
| 001-573-466              | CULT. SAFETY EQUIPMENT            | 100              |
| 001-573-471              | CULT. COPIER, PRINTING & BINDI    | 300              |
| 001-573-480              | CULT. ADVERTISEMENT               | 180              |
| 001-573-490              | CULT. OTHER CURRENT CHARGES       | 265              |
| 001-573-510              | CULT. OFFICE SUPPLIES             | 500              |
| 001-573-520              | CULT. OPERATING SUPPLIES          | 2,525            |
| 001-573-522              | CULT. UNIFORMS & WORK BOOTS       | 500              |
| 001-573-524              | CULT. FUEL                        | 2,500            |
| 001-573-525              | CULT. SOFTWARE                    | 2,440            |
| 001-573-526              | CULT. CHEMICALS                   | 20,400           |
| 001-573-540              | CULT. BOOKS, DUES, PUB, TRAVEL    | 133              |
| 001-573-115              | CULT. ATHLETIC FACILITY MEMBER    | 50               |
| 001-573-550              | CULT. TRAINING & EDUCATION        | 540              |
| 001-573-600              | CULT. CAPITAL                     | 299,908          |
| 001-573-630              | CULT. CAPITAL_ LAKE JUNE          | 699,274          |
| 001-573-640              | CULT. CAPITAL EQUIPMENT           | 66,124           |
|                          | <b>CULTURAL SERVICES EXPENSES</b> | <b>1,429,666</b> |
| <b>HORTICULTURE</b>      |                                   |                  |
| 001-579-012              | HORT. REG WAGES                   | 130,757          |
| 001-579-013              | HORT. OTHER PAY                   | 300              |
| 001-579-014              | HORT. OT WAGES                    | -                |
| 001-579-016              | HORT. VACATION                    | -                |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|             |                                            |                  |
|-------------|--------------------------------------------|------------------|
| 001-579-017 | HORT. SICK                                 | -                |
| 001-579-023 | HORT. HEALTH-LIFE INSURANCE                | 37,014           |
| 001-579-024 | HORT. WRK COMP                             | -                |
| 001-579-121 | HORT. AUTO USE                             | 108              |
| 001-579-210 | HORT. SOCIAL SECURITY/MEDICARE             | 10,003           |
| 001-579-220 | HORT. RETIREMENT                           | 24,854           |
| 001-579-250 | HORT. UNEMPLOYMENT COMP                    | -                |
| 001-579-310 | HORT. LEGAL COUNSEL                        | 200              |
| 001-579-319 | HORT. CONSULTING SERVICES - OT             | -                |
| 001-579-320 | HORT. ACCOUNTING AND AUDITING              | 485              |
| 001-579-322 | HORT. IT SERVICES                          | -                |
| 001-579-410 | HORT. COMMUNICATIONS                       | 2,000            |
| 001-579-420 | HORT. POSTAGE                              | 50               |
| 001-579-430 | HORT. ELECTRIC                             | 3,000            |
| 001-579-450 | HORT. TOWN INSURANCE                       | 3,475            |
| 001-579-460 | HORT. REPAIR & MAINTENANCE                 | 240              |
| 001-579-461 | HORT. REPAIR & MAINT. - EQUIP              | 8,000            |
| 001-579-462 | HORT. REPAIR & MAINT. - IRRIGA             | 2,500            |
| 001-579-463 | HORT. SAFETY EQUIPMENT                     | 300              |
| 001-579-471 | HORT. COPIER, PRINTING & BINDI             | 50               |
| 001-579-480 | HORT. ADVERTISEMENT                        | 100              |
| 001-579-490 | HORT. OTHER CURRENT CHARGES                | 265              |
| 001-579-510 | HORT. OFFICE SUPPLIES                      | 400              |
| 001-579-521 | HORT. FUEL                                 | 5,000            |
| 001-579-522 | HORT. UNIFORMS & WORK BOOTS                | 1,400            |
| 001-579-523 | HORT. OPERATING SUPPLES                    | 1,060            |
| 001-579-524 | HORT. CHEMICALS                            | 2,500            |
| 001-579-525 | HORT. SOFTWARE                             | 2,775            |
| 001-579-540 | HORT. BOOKS, DUES, PUB AND TRA             | 283              |
| 001-579-115 | HORT. ATHLETIC FACILITY MEMBER             | 50               |
| 001-579-550 | HORT. TRAINING AND EDUCATION               | 823              |
| 001-579-610 | HORT. CAPITAL OUTLAY                       | 1,838            |
|             | <b>TOTAL HORTICULTURE EXPENSES</b>         | <b>239,829</b>   |
|             | <b>TOTAL PARKS AND RECREATION EXPENSES</b> | -                |
|             | <b>TOTAL GENERAL FUND EXPENSES</b>         | <b>5,880,268</b> |
|             | <b>INFRASTRUCTURE</b>                      |                  |
| 101-521-644 | INFRA VEHICLE - LPPD                       | 63,980           |
| 101-581-910 | UNCATEGORIZED EXPENSES                     | 381,500          |
|             | <b>TOTAL INFRASTRUCTURE EXPENSES</b>       | <b>445,480</b>   |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
(ADOPTED)**

**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|                                     |                                                    |                   |
|-------------------------------------|----------------------------------------------------|-------------------|
| <b>CRA EXPENSES</b>                 |                                                    |                   |
| 103-513-320                         | ACCOUNTING AND AUDITING                            | 6,000             |
| 103-513-490                         | OTHER CURRENT CHARGES (REPORTI                     | 250               |
| 103-513-550                         | TRAINING AND TRAVEL                                | 1,500             |
| 103-541-600                         | DOWNTOWN FLOWERS, BANNERS, SIGNSGE                 | 45,000            |
| 103-541-600                         | SIDEWALKS, STREETS & ROADS PAVING                  | -                 |
| 103-572-600                         | PARKS                                              | 354,200           |
| 103-581-000                         | CRA UNCATEGORIZED EXPENSE (FUN                     | 232,044           |
|                                     | <b>TOTAL CRA EXPENSES</b>                          | <b>638,994</b>    |
| <b>CAPTIAL PROJECT FUND - GRANT</b> |                                                    |                   |
| 300-535-033                         | DEP BIDDING AND CONRCTOR SELE                      | 18,000,000        |
|                                     | <b>TOTAL CAPTIAL PROJECT FUND - GRANT EXPENSES</b> | <b>18,000,000</b> |
| <b>WATER SYSTEMS</b>                |                                                    |                   |
| 401-533-012                         | REG WAGES                                          | 543,519           |
| 401-533-013                         | OTHER PAY                                          | 1,000             |
| 401-533-014                         | OT WAGES                                           | 40,000            |
| 401-533-016                         | VACATION LEAVE                                     | -                 |
| 401-533-017                         | SICK LEAVE                                         | -                 |
| 401-533-023                         | HEALTH-LIFE INSURANCE                              | 83,806            |
| 401-533-121                         | AUTO USE                                           | 5,940             |
| 401-533-210                         | SOCIAL SECURITY/MEDICARE                           | 44,639            |
| 401-533-220                         | RETIREMENT                                         | 105,279           |
| 401-533-250                         | UNEMPLOYMENT COMPENSATION                          | -                 |
| 401-533-310                         | LEGAL COUNSEL                                      | 10,000            |
| 401-533-311                         | ENGINEERING                                        | 10,000            |
| 401-533-319                         | CONSULTING SERVICES - OTHER                        | 5,000             |
| 401-533-320                         | ACCOUNTING & AUDITING                              | 16,490            |
| 401-533-322                         | IT SERVICES                                        | 12,500            |
| 401-533-340                         | CONTRACTUAL SERVICES                               | 2,500             |
| 401-533-341                         | LAB TESTING                                        | 18,000            |
| 401-533-410                         | COMMUNICATION                                      | 32,000            |
| 401-533-420                         | POSTAGE                                            | 15,000            |
| 401-533-430                         | ELECTRICITY                                        | 72,000            |
| 401-533-450                         | TOWN INSURANCE                                     | 116,258           |
| 401-533-460                         | REPAIR AND MAINTENANCE - OTHER                     | 13,600            |
| 401-533-461                         | CROSS CONNECTION                                   | 10,000            |
| 401-533-462                         | DISTRIBUTION LINE REPAIR                           | 15,000            |
| 401-533-463                         | EMERGENCY GENERATOR                                | 15,000            |
| 401-533-464                         | WA WATER TANK MAINTENANCE REPA                     | 50,000            |
| 401-533-465                         | HYDRANT REPAIR                                     | -                 |
| 401-533-466                         | VEHICLE REPAIR                                     | 10,000            |
| 401-533-467                         | SAFETY PRORAM                                      | 1,000             |
| 401-533-469                         | WATER PLANT MAINTENANCE                            | 20,000            |
| 401-533-471                         | COPIER, PRINTING & BINDING                         | 2,000             |



**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
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LINE ITEM**

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|             |                                        |                  |
|-------------|----------------------------------------|------------------|
| 401-533-480 | LEGAL ADVERTISEMENT                    | 4,000            |
| 401-533-490 | OTHER CURRENT CHARGES                  | 803              |
| 401-533-494 | PLANT LICENSES RENEWAL                 | -                |
| 401-533-510 | OFFICE SUPPLIES                        | 4,250            |
| 401-533-520 | OPERATING SUPPLIES                     | 19,641           |
| 401-533-521 | FUEL                                   | 25,000           |
| 401-533-522 | UNIFORMS & WORK BOOTS}                 | 5,000            |
| 401-533-525 | CHEMICALS                              | 55,000           |
| 401-533-529 | SOFTWARE                               | 3,675            |
| 401-533-540 | DUES, SUBSCRIPTION, MEMBERSHIP         | 3,433            |
| 401-533-115 | ATHLETIC FACILITY MEMBERSHIP           | 50               |
| 401-533-550 | TRAINING AND EDUCATION                 | 10,075           |
| 401-533-600 | CAPITAL IMPROVEMENTS                   | 109,761          |
| 401-533-631 | REPLACE/NEW METERS AND LINES           | 50,000           |
| 401-533-643 | LOCATING EQUIPMENT                     | 1,000            |
| 401-533-644 | NEW EQUIPMENT                          | -                |
| 401-533-645 | VEHICLE PURCHASE                       | 35,000           |
| 401-533-652 | LP PIPE BURSTING CONSTRUCTION          | -                |
| 401-533-657 | LPC3 CONSTRUCTION SRF (Portable Water) | 1,661,000        |
| 401-533-999 | UNCATEGORIZED EXPENSES                 | 527,757          |
| 401-581-006 | TRANSFER SYS DEVELOPMENT FEE           | 80,000           |
|             | <b>TOTAL WATER SYSTEMS EXPENSES</b>    | <b>3,865,975</b> |

**WASTEWATER (SEWER)**

|             |                               |         |
|-------------|-------------------------------|---------|
| 402-535-012 | REG WAGES                     | 435,782 |
| 402-535-013 | OTHER PAY                     | 200     |
| 402-535-014 | OT WAGES                      | 25,000  |
| 402-535-023 | HEALTH-LIFE INSURANCE         | 128,869 |
| 402-535-121 | AUTO USE                      | 1,890   |
| 402-535-210 | SOCIAL SECURITY/MEDICARE      | 34,867  |
| 402-535-220 | RETIREMENT                    | 66,683  |
| 402-535-310 | LEGAL COUNSEL                 | 15,000  |
| 402-535-312 | ENGINEERING                   | 1,000   |
| 402-535-319 | CONSULTING SERVICES - OTHER   | 5,000   |
| 402-535-320 | ACCOUNTING & AUDITING         | 14,700  |
| 402-535-322 | IT SERVICES                   | 10,000  |
| 402-535-340 | CONTRACTUAL SERVICES          | 1,000   |
| 402-535-410 | COMMUNICATION                 | 15,000  |
| 402-535-420 | POSTAGE                       | 6,000   |
| 402-535-430 | ELECTRICITY                   | 80,000  |
| 402-535-450 | TOWN INSURANCE                | 134,107 |
| 402-535-460 | REPAIR & MAINTENANCE          | 9,400   |
| 402-535-463 | REPAIR VEHICLE                | 5,000   |
| 402-535-464 | REPAIR GRAVITY (LIFT STATION) | 25,000  |
| 402-535-465 | REPAIR WWTP GENERATORS        | 5,000   |
| 402-535-466 | REPAIR WWTP                   | 25,000  |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
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|             |                                          |                  |
|-------------|------------------------------------------|------------------|
| 402-535-467 | REPAIR IRRIGATION HWY_RESUE              | 2,000            |
| 402-535-471 | COPIER, PRINTING & BINDING               | 1,500            |
| 402-535-480 | ADVERTISEMENT                            | 2,000            |
| 402-535-490 | MISCELLANEOUS EXPENSES                   | 200              |
| 402-535-493 | OTHER CURRENT CHARGES                    | 262              |
| 402-535-510 | OFFICE SUPPLIES                          | 2,450            |
| 402-535-520 | OPERATING SUPPLIES                       | 12,650           |
| 402-535-521 | FUEL                                     | 6,000            |
| 402-535-522 | UNIFORMS & BOOTS                         | 2,000            |
| 402-535-524 | SLUDGE                                   | 40,000           |
| 402-535-525 | LAB                                      | 20,000           |
| 402-535-526 | SAFETY                                   | 1,000            |
| 402-535-527 | CHEMICALS                                | 18,000           |
| 402-535-529 | SOFTWARE                                 | 10,973           |
| 402-535-015 | DUES, SUBSCRIPTION, MEMBERSHIP           | 5,326            |
| 402-535-115 | ATHLETIC FACILITY MEMBERSHIP             | 50               |
| 402-535-550 | TRAINING AND EDUCATION                   | 5,460            |
| 402-535-600 | CAPITAL IMPROVEMENTS                     | 3,453            |
| 402-535-655 | FEDP_LPC3 LS CONSTRUCTION WG025          | 600,000          |
| 402-535-656 | DEBT - DEP LOAN I                        | -                |
| 402-535-657 | FEDP_RIF                                 | 570,000          |
| 402-535-701 | DEBT - DEP LOAN II                       | 61,362           |
| 402-535-721 | INTEREST EXPENSE_LOC                     | 231,000          |
|             | <b>TOTAL WASTEWATER (SEWER) EXPENSES</b> | <b>2,640,183</b> |

**CEMETERY**

|             |                            |        |
|-------------|----------------------------|--------|
| 403-580-012 | REG WAGES                  | 48,457 |
| 403-580-013 | OTHER PAY                  | -      |
| 403-580-014 | OT WAGES                   | 100    |
| 403-580-016 | VACATION LEAVE             | -      |
| 403-580-017 | SICK LEAVE                 | -      |
| 403-580-023 | HEALTH-LIFE INSURANCE      | 6,141  |
| 403-580-121 | AUTO USE                   | 54     |
| 403-580-210 | SOCIAL SECURITY/MEDICARE   | 3,711  |
| 403-580-220 | RETIREMENT                 | 9,449  |
| 403-580-250 | UNEMPLOYMENT COMP          | -      |
| 403-580-310 | ACCOUNTING & AUDIT         | 485    |
| 403-580-311 | LEGAL COUNSEL              | 500    |
| 403-580-312 | LAND SURVEYOR/APPRaiser    | 6,100  |
| 403-580-410 | COMMUNICATIONS             | 1,500  |
| 403-580-420 | POSTAGE                    | 50     |
| 403-580-430 | ELECTRICITY                | 5,000  |
| 403-580-450 | TOWN INSURANCE             | 5,550  |
| 403-580-460 | REPAIR & MAINTENANCE       | 15,240 |
| 403-580-463 | SAFETY EQUIPMENT           | 250    |
| 403-580-471 | COPIER, PRINTING & BINDING | 500    |

**TOWN OF LAKE PLACID  
BUDGET FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025  
THRU SEPTEMBER 30, 2026  
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|             |                                               |                |
|-------------|-----------------------------------------------|----------------|
| 403-580-480 | ADVERTISEMENT                                 | 150            |
| 403-580-490 | OTHER CURRENT CHARGES                         | 265            |
| 403-580-491 | ENGRAVING                                     | 500            |
| 403-580-510 | OFFICE SUPPLIES                               | 650            |
| 403-580-520 | OPERATING SUPPLIES                            | 1,090          |
| 403-580-521 | FUEL                                          | 1,000          |
| 403-580-522 | UNIFORMS & WORK BOOTS                         | 400            |
| 403-580-523 | CHEMICALS                                     | 600            |
| 403-580-529 | SOFTWARE                                      | 5,440          |
| 403-580-540 | DUES, SUBSCRIPTION, MEMBERSHIP                | 333            |
| 403-580-115 | ATHLETIC FACILITY MEMBERSHIP                  | 200            |
| 403-580-550 | TRAINING AND EDUCATION                        | 408            |
| 403-580-600 | CAPITAL IMPROVEMENTS                          | 12,714         |
| 403-580-630 | CAPITAL OUTLAY                                | 200            |
| 403-580-910 | INTRAGOV'T TRANSFER - CEM TRST                | -              |
|             | <b>TOTAL CEMETERY EXPENSES</b>                | <b>127,036</b> |
|             | <b>WATER/SEWER CAPITAL IMP</b>                |                |
| 404-533-600 | CAPITAL OUTLAY                                | -              |
| 404-533-605 | GENERATOR                                     | -              |
| 404-581-999 | UNCATEGORIZED EXPENSES                        | 18,000         |
|             | <b>TOTAL WATER/SEWER CAPITAL IMP EXPENSES</b> | <b>18,000</b>  |
|             | <b>SANITATION/REFUSE</b>                      |                |
| 409-534-012 | REG WAGES                                     | 332,493        |
| 409-534-013 | OTHER PAY                                     | 800            |
| 409-534-014 | OT WAGES                                      | 12,000         |
| 409-534-016 | VACATION LEAVE                                | -              |
| 409-534-017 | SICK LEAVE                                    | -              |
| 409-534-023 | HEALTH-LIFE INSURANCE                         | 104,295        |
| 409-534-024 | WRK COMP                                      | -              |
| 409-534-121 | AUTO USE                                      | 540            |
| 409-534-210 | SOCIAL SECURITY TAXES                         | 29,616         |
| 409-534-220 | RETIREMENT                                    | 62,627         |
| 409-534-250 | UNEMPLOYMENT COMPENSATION                     | -              |
| 409-534-310 | LEGAL COUNSEL                                 | 1,000          |
| 409-534-320 | ACCOUNTING & AUDITING                         | 4,850          |
| 409-534-322 | IT SERVICES                                   | 2,500          |
| 409-534-410 | COMMUNICATION                                 | 6,000          |
| 409-534-420 | POSTAGE                                       | 3,000          |
| 409-534-430 | ELECTRICITY                                   | 4,000          |
| 409-534-450 | TOWN INSURANCE                                | 16,348         |
| 409-534-460 | REPAIR & MAINT. - TRUCKS / VE                 | 110,000        |
| 409-534-461 | REPAIR & MAINT. - DUMPSTER / C                | 5,000          |
| 409-534-462 | REPAIR & MAINTENANCE: EQUIPMEN                | 6,440          |
| 409-534-463 | LANDFILL FEE_COMM                             | 200,000        |

**TOWN OF LAKE PLACID  
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**ACCOUNTS BY  
LINE ITEM**

**ACCOUNTS BY LINE ITEM**

|             |                                                 |                   |
|-------------|-------------------------------------------------|-------------------|
| 409-534-463 | LANDFILL FEE_RESID                              | -                 |
| 409-534-464 | SAFETY EQUIPMENT                                | 1,500             |
| 409-534-471 | COPIER, PRINTING & BINDING                      | 1,200             |
| 409-534-480 | ADVERTISEMENT                                   | 500               |
| 409-534-490 | OTHER CURRENT CHARGES                           | 424               |
| 409-534-510 | OFFICE SUPPLIES                                 | 1,750             |
| 409-534-521 | FUEL                                            | 50,000            |
| 409-534-522 | UNIFORMS & WORK BOOTS                           | 3,800             |
| 409-534-523 | SOFTWARE                                        | 2,475             |
| 409-534-525 | CHEMICALS                                       | -                 |
| 409-534-527 | OPERATING SUPPLIES: OTHER                       | 4,675             |
| 409-534-015 | MEMBERSHIP, DUES, TRAVEL & SUB                  | 826               |
| 409-534-115 | ATHLETIC FACILITY MEMBERSHIP                    | 200               |
| 409-534-550 | TRAINING AND EDUCATION                          | 4,885             |
| 409-534-600 | CAPITAL IMP/OUTLAY                              | 2,913             |
| 409-534-620 | DUMPSTER REPLACEMENT                            | 25,000            |
| 409-534-641 | MACHINERY AND EQUIPMENT                         | 5,000             |
| 409-581-100 | TRANSFER OUT - LOAN REPYMT GF                   | 21,156            |
| 409-581-101 | TRANSFER OUT - LOAN REPYMT INFR                 | 40,763            |
| 409-581-998 | TRANSFER OUT - CAPITAL                          | -                 |
|             | <b>TOTAL SANITATION/REFUSE EXPENSES</b>         | <b>1,068,575</b>  |
|             | <b>WASTEWATER LOAN REPAYMENT ACCOUNT</b>        |                   |
| 412-535-730 | DEBT - DEP LOAN I                               | -                 |
| 412-535-731 | DEBT - DEP LOAN II                              | 61,361            |
| 412-581-000 | UNCATEGORIZED EXPENSES RESERVE                  | -                 |
|             | <b>TOTAL WASTEWATER LOAN REPAYMENT EXPENSES</b> | <b>61,361</b>     |
|             | <b>CEMETERY TRUST</b>                           | -                 |
| 413-581-999 | CATEGORIZED EXPENSES                            | 20,500            |
|             | <b>TOTAL CEMETERY TRUST EXPENSES</b>            | <b>20,500</b>     |
|             | <b>TOTAL GOVERNMENTAL EXPENSES</b>              | <b>32,766,374</b> |