VILLAGE HALL
500 NE 87TH ST
EL PORTAL, FL 33138

MAYOR OMARR C. NICKERSON
VICE MAYOR DARIAN MARTIN
COUNCILPERSON ANDERS URBOM
COUNCILPERSON ANNA LIGHTFOOT-WARD
COUNCILPERSON CHARLES WINTERS

VILLAGE OF EL PORTAL
BUDGET WORKSHOP
2025-2026 FISCAL YEAR

Tuesday, September 2, 2025
Agenda
6:30PM

Statement of Decorum

Any person making a racial or slanderous remark or who becomes boisterous while addressing the Village Council, Staff, etc. shall be barred from the audience by the presiding officer. No profanity, shouting, heckling, verbal outbursts or disruptive behavior in support of or opposition to a speaker or his/her remarks is permitted. No signs or placards shall be allowed in the Village Hall. Person exiting the Village Hall shall do so quietly.

"Pursuant to Florida Statutes, Chapter 286.0105: If a person decided to appeal any decision made by the Board, Agency or Committee with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that, for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based."

A. CALL TO ORDER..... Mayor Omarr C. Nickerson, Presiding

B. MOMENT OF SILENT MEDITATION FOLLOWED BY THE PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. APPROVAL OF AGENDA

E. GOOD AND WELFARE

(Note: This section of the agenda is reserved in the spirit of a representative democracy "of, by and for the people" and is specifically provided as a mechanism for the input and solutions on matters of concern of Villagers. The speaker should keep to only issues on the agenda. We request that comments be limited to 3 MINUTES PER PERSON, and that speakers and the audience must maintain proper decorum at-large.)

F. AGENDA ITEMS

F1. Review of the proposed 2025-2026 budget from the administration.

Budget Workshop
Tuesday, September 2, 2024 at 6:30pm

G. GOOD AND WELFARE

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H. ADJOURNMENT

Mayor& Council

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Village of El Portal

Fiscal Year 2026
BUDGET WORKSHOP
September 2, 2025

Village of El Portal
BUDGET FOR FISCAL YEAR 2025 - 2026
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Elected Officials

Omarr C. Nickerson PHD, Mayor

Darian Martin, Vice - Mayor

Anders Urbom, Councilperson

Dr. Anna E. Lightfoot-Ward, Councilperson

Charles Winters, Councilperson

Appointed Officials

Christia E. Alou Esq., Village Manager

Joseph S. Geller Esq., Village Attorney

Yenise Jacobi CMC, Village Clerk

Department Heads

Alejandro Mendez, Chief of Police

Harry Taubenfeld, Chief Financial Officer

Pedro Martinez, Building Official

BUDGET SUMMARY
Village of El Portal - Fiscal Year 2025 - 2026

THE Adopted OPERATING BUDGET EXPENDITURES OF THE VILLAGE OF EL PORTAL ARE 15.1 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

Millage Per $1,000	
General Fund	**8.3000**

ESTIMATED REVENUES:		**General Fund**	**Special Revenue Fund**	**Debt Service Fund**	**Total Budget**
Taxes:	**Millage per $1,000**				
Ad Valorem Taxes	**8.3000**	$ 3,248,587		$ -	$ 3,248,587
Local Option Gas Tax/Surtax		-	210,700		210,700
Franchise Fees		181,500			181,500
Utility Tax		171,500			171,500
Licenses & Permits			350,000		350,000
State Shared Revenue		308,750			308,750
Charge for Services		440,318	32,000		472,318
Fines & Forfeitures		125,000			125,000
Other Revenue		156,750	-		156,750
Inter Governmental Revenue					-
TOTAL SOURCES		**$ 4,632,405**	**$ 592,700**	**$ -**	**$ 5,225,105**
Transfers In			352,500	37,100	389,600
Fund Balances/Reserves/Net Assets					$ -
TOTAL REVENUES & TRANSFERS & BALANCES		**$ 4,632,405**	**$ 945,200**	**$ 37,100**	**$ 5,614,705**
EXPENDITURES/EXPENSES					
General Government		$ 1,316,201	$ 350,000	$ 37,100	$ 1,703,301
Public Safety		2,125,216			2,125,216
Physical Environment		808,000	44,500		852,500
Transportation			508,980		508,980
Debt Service					-
TOTAL EXPENDITURES/ EXPENSES		**$ 4,249,417**	**$ 903,480**	**$ 37,100**	**$ 5,189,997**
Reserves		**382,988**	**41,720**		**424,708**
TOTAL APPROPRIATED EXPENDITURES, RESERVES & BALANCES		**$ 4,632,405**	**$ 945,200**	**$ 37,100**	**$ 5,614,705**

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

NOTICE OF PROPOSED TAX INCREASE

The Village of El Portal has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:	
A. Initially Adopted tax levy	2,562,563
B. Less tax reductions due to Value Adjustment Board and other assessment changes	(24,233)
C. Actual property tax levy	2,586,796
This year's Adopted tax levy	3,419,565

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

DATE:	**Monday, September 9, 2025**
TIME:	**7:00PM**
LOCATION:	**Commission Chambers - Village Hall**
UNITED STATES (TOLL FREE):	**500 NE 87TH STREET**
UNITED STATES:	**EL PORTAL, FLORIDA**

Village of El Portal
General Fund Revenue
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
001-000-31100.000	Ad Valorem Taxes	$ 2,434,397	$ 2,478,349	**$ 3,248,587**	$ 3,248,587	33.45%
001-000-31310.000	Franchise Fee -Electric	132,000	105,314	**135,000**	135,000	2.27%
001-000-31340.000	Franchise Fee - Gas	1,000	1,028	**1,500**	1,500	50.00%
001-000-31370.000	Franchise Fee - Solid Waste	43,000	42,075	**45,000**	45,000	4.65%
001-000-31410.000	Utility Services - Electricity	115,000	88,916	**120,000**	120,000	4.35%
001-000-31420.000	Communication Tax	46,000	36,986	**50,000**	50,000	8.70%
001-000-31440.000	Utility Services Tax - Gas	2,500	1,933	**1,500**	1,500	-40.00%
001-000-32100.000	Business Tax Receipts	1,800	7,930	**3,000**	3,000	66.67%
001-000-32900.000	Licenses & Permitting - Other	4,800	4,785	**1,500**	1,500	-68.75%
001-000-32950.000	Code Enforcement Revenue	90,000	20,542	**50,000**	50,000	-44.44%
001-000-33473.000	State Grants		50,000		-	0.00%
001-000-33512.000	State Revenue Sharing	68,800	57,022	**78,000**	78,000	13.37%
001-000-33515.000	Alcohol Beverage Licenses	750	651	**750**	750	0.00%
001-000-33518.000	Local Government - Half Cent	202,000	168,198	**230,000**	230,000	13.86%
001-000-34190.000	Planning & Zoning Review	25,000	26,630	**35,000**	35,000	40.00%
001-000-34340.000	Garbage Solid Waste Revenue	383,818	375,061	**383,818**	383,818	0.00%
001-000-34900.300	Off Duty Detail	115,000	3,802	**5,000**	5,000	-95.65%
001-000-35100.000	Judgement & Fines	15,000	63,779	**75,000**	75,000	400.00%
001-000-36000.100	Copies	1,000	615	**750**	750	-25.00%
001-000-36000-150	Lien Searches	15,000	8,874	**12,000**	12,000	-20.00%
001-000-36000.175	Lobbyist Registration		500	**500**	500	100.00%
001-000-36000.200	Hall Rentals	500	-	**500**	500	0.00%
001-000-36000.900	Miscellaneous Revenue	20,000	13,866	**25,000**	25,000	25.00%
001-000-36075.000	Miscellaneous Revenue - Police	56,000	72,193	**100,000**	100,000	78.57%
001-000-36100.000	Interest Earnings	5,000	24,594	**30,000**	30,000	500.00%
Total General Fund Revenue		**$ 3,778,365**	**$ 3,653,645**	**$ 4,632,405**	**$ 4,632,405**	**22.60%**

Village of El Portal
DEPARTMENT - COUNCIL
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
001-511-61100.000	Salaries	$ 15,000	$ 12,500	**$ 15,000**	15,000	0.00%
001-511-62100.000	FICA Taxes Expense	1,150	1,039	**1,150**	1,150	0.00%
001-511-62200.000	Retirement Contributions	1,850	1,552	**1,850**	1,850	0.00%
001-511-64000.500	Travel & Per Diem - Mayor	5,000	6,426	**7,500**	7,500	50.00%
001-511-64100.400	Communication & Freight	6,500	3,703	**6,500**	6,500	0.00%
001-511-64800.400	Council Discretionary Fund	10,000	4,438	**10,000**	10,000	0.00%
001-518-65200.000	Awards - Mayor	2,000	1,553	**2,000**	2,000	0.00%
001-511-65400.200	Memberships	2,500	2,528	**2,500**	2,500	0.00%
001-511-65510.000	Education & Training		470	**500**	500	100.00%
Total Council		**$ 44,000**	**$ 34,208**	**$ 47,000**	**$ 47,000**	**6.82%**

Village of El Portal
DEPARTMENT - Administration & Finance
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
001-513-61100.000	Executive Salaries	$ 145,683	$ 116,546	**$ 142,338**	$ 142,338	-2.30%
001-513-61200.000	Regular Salaries	$ 53,372	41,671	**51,041**	51,041	-4.37%
001-513-61700.000	PTO Pay		-		-	0.00%
001-513-61800.000	Holiday Pay		7,656	**10,000**	10,000	100.00%
001-513-61900.000	Vacation Pay		1,026	**10,000**	10,000	100.00%
001-513-62000.000	Sick Pay		419		-	0.00%
001-513-62100.000	FICA Taxes Expense	15,228	12,714	**16,323**	16,323	7.20%
001-513-62200.000	Employee Retirement Expense	57,564	47,194	**60,162**	60,162	4.51%
001-513-62300.000	Health/Life Insurance	20,000	16,225	**20,000**	20,000	0.00%
001-513-62400.000	Workers' Compensation	510	-	**510**	510	0.06%
001-513-62800.000	Payroll Processing Fee	5,500	6,102	**7,500**	7,500	36.36%
001-513-63000.000	Bank Service Fees	7,000	6,194	**7,000**	7,000	0.00%
001-513-63100.000	Professional Fees - Legal Retainer	96,000	80,000	**96,000**	96,000	0.00%
001-513-63100.400	Professional Fees - Lobbyist	36,000	3,000	**-**	-	-100.00%
001-513-63100.900	Professional Fees	5,000	1,463	**5,000**	5,000	0.00%
001-513-63200.000	Accounting & Audit	35,000	46,000	**40,000**	40,000	14.29%
001-513-63400.000	Contracted Accountant	85,000	74,375	**89,250**	89,250	5.00%
001-513-63400.100	IT Consulting Services	42,000	37,621	**45,000**	45,000	7.14%
001-513-63400.800	Grant Writer	25,000	20,500	**30,000**	30,000	20.00%
001-513-64000.000	Travel & Per Diem - Manager	7,500	4,970	**7,500**	7,500	0.00%
001-513-64100.000	Communications & Freight - Other	6,000	4,363	**6,000**	6,000	0.00%
001-513-64200.000	Postage	1,800	1,228	**1,200**	1,200	-33.33%
001-513-64600.000	Repair & Maintenance	2,500	35	**1,000**	1,000	-60.00%
001-513-64600.100	Wells Fargo - Postage Machine	3,000	1,991	**3,000**	3,000	0.00%
001-513-64600.200	Lease Copy Machine	6,500	5,179	**6,500**	6,500	0.00%
001-513-64600.500	BSA Software Maintenance Fee	3,500	4,168	**4,500**	4,500	28.57%
001-513-64900.000	Self Storage Rental	3,800	3,992	**4,500**	4,500	18.42%
001-513-4900.1000	Water Cooler Rental	2,500	1,701	**2,500**	2,500	0.00%
001-513-64900.300	Other Current Charges - Other	7,500	3,502	**7,500**	7,500	0.00%
001-513-65100.000	Office Supplies	13,000	5,730	**13,000**	13,000	0.00%
001-513-65400.000	Membership & Publications	5,000	3,531	**5,000**	5,000	0.00%
001-513-64900.900	Website & Maintenance	5,000	3,500	**5,000**	5,000	0.00%
001-513-65510.000	Education & Training	3,000	2,379	**3,000**	3,000	0.00%
001-513-66400.000	Machinery & Equipment	5,000	-	**5,000**	5,000	0.00%
TOTAL ADMINISTRATION		**$ 704,456**	**$ 564,974**	**$ 705,323**	**$ 705,323**	**0.12%**

Village of El Portal
DEPARTMENT - Planning & Zoning
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
001-515-63100.300	Planning Consultant - Plus Urbia	$ 60,000	$ 38,339	**$ 60,000**	$ 60,000	0.00%
001-515-63100.400-cost	Zoning Consultant - Corradino Group	$ 108,000	79,200	**108,000**	$ 108,000	0.00%
001-515-64700.000	Printing & Binding	1,200	971	**1,200**	1,200	0.00%
TOTAL PLANNING & ZONING		**$ 169,200**	**$ 118,509**	**$ 169,200**	**$ 169,200**	**0.00%**

Village of El Portal
DEPARTMENT - Village Clerk
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
001-518-61200.000	Salaries	$ 86,000	$ 76,549	**$ 90,300**	$ 90,300	5.00%
001-518-61400.000	Overtime		-			
001-518-61700.000	PTO Pay		-			
001-518-61800.000	Holiday Pay		6,968	**7,500**	$ 7,500	100.00%
001-518-61900.000	Vacation Pay		2,646		$ -	0.00%
001-518-62000.000	Sick Pay		-			
001-518-62100.000	FICA Taxes Expense	6,579	6,272	**6,579**	6,579	0.00%
001-518-62200.000	Retirement Contribution	28,652	26,983	**28,652**	28,652	0.00%
001-518-62300.000	Health Insurance	12,000	8,975	**12,000**	12,000	0.00%
001-518-62400.000	Workers' Compensation	205	-	**205**	205	0.00%
001-518-64000.000	Travel & Per Diem	3,000	2,960	**4,500**	4,500	50.00%
001-518-64100.000	Communication & Freight	800	2,573	**800**	800	0.00%
001-518-64800.000	Operation Supplies	3,000	1,640	**3,000**	3,000	0.00%
001-518-64900.000	Other Current Charges	-	492	**-**	-	0.00%
001-518-64900.100	Municipal Elections	15,000	192	**15,000**	15,000	0.00%
001-518-65200.500	Video Recordings	18,000	11,093	**18,000**	18,000	0.00%
001-518-65400.200	Memberships	1,000	1,132	**1,500**	1,500	50.00%
001-518-65400.100	Books & Publications	3,000	236	**4,000**	4,000	33.33%
001-518-65510.000	Education & Training	3,000	1,463	**6,000**	6,000	100.00%
001-518-66400.000	Machinery & Equipment	3,000	-	**3,000**	3,000	0.00%
001-518-67300.000	Advertisement	9,000	9,567	**8,000**	8,000	-11.11%
TOTAL VILLAGE CLERK		**$ 192,236**	**$ 159,740**	**$ 209,036**	**$ 209,036**	**8.74%**

Village of El Portal
DEPARTMENT - Public Affairs
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
001-519-64800.500	Promotional Activities	$ 20,000	$ 5,470	**$ 20,000**	$ 20,000	0.00%
001-513-65100.000	Office Supplies - Copies	3,000	7,425	**3,000**	3,000	0.00%
TOTAL PROMOTIONAL ACTIVITIES		**$ 23,000**	**$ 12,896**	**$ 23,000**	**$ 23,000**	**0.00%**

Village of El Portal
DEPARTMENT - Police
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
001-521-61100.000	Executive Salaries	$ 96,000	$ 74,954	**$ 100,800**	$ 100,800	5.00%
001-521-61200.000	Regular Salaries	636,900	483,054	**803,206**	803,206	26.11%
001-521-61400.000	Overtime	42,000	13,892	**20,000**	20,000	-52.38%
001-521-61500.000	Special Pay	3,675	33,467	**40,000**	40,000	988.44%
001-521-61500.100	Off Duty Detail	105,000	5,393	**10,000**	10,000	-90.48%
001-521-61600.000	Incentive Pay	8,400	2,489	**8,400**	8,400	0.00%
001-521-61700.000	Comp Time	5,250	8,935	**12,000**	12,000	128.57%
001-521-61800.000	Holiday Pay	23,625	46,134	**60,000**	60,000	153.97%
001-521-61900.000	Vacation Pay		8,300		-	0.00%
001-521-62000.000	Sick Pay		6,548		-	0.00%
001-521-62100.000	FICA Taxes Expense	65,837	52,328	**69,156**	69,156	5.04%
001-521-62200.000	Retirement Contributions	250,000	211,236	**316,154**	316,154	26.46%
001-521-62300.000	Health & Life Insurance	40,000	25,590	**30,000**	30,000	-25.00%
001-521-62400.000	Workers' Compensation	40,000	36,177	**48,000**	48,000	20.00%
001-521-64100.300	Communication & Freight	18,000	16,837	**22,000**	22,000	22.22%
001-521-64400.000	Rentals & Leases	1,000	492	**1,000**	1,000	0.00%
001-521-64500.000	Insurance	150,000	120,817	**155,000**	155,000	3.33%
001-521-64600.100	Repair & Maintenance -Vehicles	2,500	12,556	**15,000**	15,000	500.00%
001-521-64600.400	Maintenance - Vehicles	50,000	55,687	**50,000**	50,000	0.00%
001-521-64800.500	Promotional Activities - Holiday	500	225	**-**	-	-100.00%
001-521-64900.000	Other Current Charges	6,000	11,568	**15,000**	15,000	150.00%
001-521-65100.000	Office Supplies	6,000	8,332	**6,000**	6,000	0.00%
001-521-65200.000	Operating Supplies	15,000	18,014	**20,000**	20,000	33.33%
001-521-65200.100	Uniform & Cleaning	30,000	37,929	**40,000**	40,000	33.33%
001-521-65200.150	Bullet, Vests	10,000	3,492	**10,000**	10,000	0.00%
001-521-65200.200	Gasoline	78,000	77,640	**96,000**	96,000	23.08%
001-521-65400.200	Membership	1,000	2,470	**2,500**	2,500	150.00%
001-521-65510.000	Education & Training	30,000	5,486	**30,000**	30,000	0.00%
001-521-66400.000	Machinery & Equipment	85,000	51,302	**145,000**	145,000	70.59%
TOTAL LAW ENFORCEMENT		**$ 1,799,687**	**$ 1,431,340**	**$ 2,125,216**	**$ 2,125,216**	**18.09%**

Village of El Portal
DEPARTMENT - Public Works
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
001-539-61200.000	Contracted Salaries	$ 81,900	$ 68,250	**$ 81,900**	$ 81,900	0.00%
001-539-63400.100	Contractual Services - Lawn Maintenance/ Tree Trimming	35,400	29,700	**100,000**	100,000	182.49%
001-539-63400.200	Contractual Services - Engineering	25,000	58,327	**60,000**	60,000	140.00%
001-539-63400.600	Garbage/Solid Waste	410,000	341,367	**410,000**	410,000	0.00%
001-539-63400.700	Recycling	50,000	43,641	**52,000**	52,000	4.00%
001-539-64300.100	Utilities - Water & Gas	3,500	2,432	**3,500**	3,500	0.00%
001-539-64300.200	Utilities - Electricity	9,500	9,165	**12,000**	12,000	26.32%
001-539-64600.100	Pest Control	720	600	**1,000**	1,000	38.89%
001-539-64600.200	Repair & Maintenance - Village Hall	60,000	62,510	**70,000**	70,000	16.67%
001-539-64600.400	Repair & Maintenance - Vehicles	500	82	**500**	500	0.00%
001-539-64600.900	Repair & Maintenance - Other	5,000	250	**5,000**	5,000	0.00%
001-539-65200.000	Operating Supplies	3,500	1,641	**2,500**	2,500	-28.57%
001-539-65400.000	Annual Surveillance Fee	100	100	**100**	100	0.00%
001-539-65810.000	Transfer out - MOE			**7,000**	7,000	100.00%
001-539-65810.100	Transfer out - Parks	2,500	-	**2,500**	2,500	0.00%
001-539-68000.000	Contingencies	31,993	46,416		-	-100.00%
TOTAL PUBLIC WORKS		**$ 719,613**	**$ 664,482**	**$ 808,000**	**$ 808,000**	**12.28%**

Village of El Portal
DEPARTMENT - Code
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
001-529-61200.100	Code Enforcement Officer	$ 57,777	43,668	**$ 56,850**	56,850	-1.61%
001-529-61300.000	Code Enforcement Administrator	20,000	20,150	**40,000**	40,000	100.00%
001-529-61400.000	Overtime		-		-	0.00%
001-529-61700.000	PTO Pay		-		-	0.00%
001-529-61800.000	Holiday Pay		2,425	**3,000**	3,000	100.00%
001-529-61900.000	Vacation Pay		943		-	0.00%
001-529-62000.000	Sick Pay		883		-	0.00%
001-529-62100.000	Ficca/ Medicare	5,950	5,207	**7,639**	7,639	28.38%
001-529-62200.000	Retirement Contributions	10,601	6,652	**14,009**	14,009	32.15%
001-529-62300.000	Health Insurance	12,000	7,780	**10,000**	10,000	-16.67%
001-529-62400.000	Workers' Compensation	144	-	**144**	144	0.00%
001-529-63100.000	Professional Fees - Special Master	5,000	1,800	**5,000**	5,000	0.00%
001-529-64100.000	Communications & Freight	1,200	689	**1,000**	1,000	-16.67%
001-529-64200.000	Postage	2,000	640	**1,000**	1,000	-50.00%
001-529-64600.000	Repair & Maintenance	1,000	80	**500**	500	-50.00%
001-529-65200.000	Operating Supplies	500	4,796	**5,000**	5,000	900.00%
001-529-65200.200	Gasoline	1,000	1,775	**1,500**	1,500	50.00%
001-529-65510.000	Education & Training	5,000	13,577	**15,000**	15,000	200.00%
001-529-66400.000	Machinery & Equipment	4,000	-	**2,000**	2,000	-50.00%
TOTAL CODE		**$ 126,172**	**$ 111,064**	**$ 162,641**	**$ 162,641**	**28.90%**

Village of El Portal
Building Department Revenue
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
101-000-32220.000	Building Permits	$ 233,500	$ 394,875	**$ 350,000**	$ 350,000	49.89%
Total Building Department Revenue		**$ 233,500**	**$ 394,875**	**$ 350,000**	**$ 350,000**	**49.89%**

Village of El Portal
Building Department Expenses
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
101-529-63000.000	Credit Card Fees	$ 12,500	$ 15,406	**$ 20,000**	$ 20,000	100.00%
101-529-63100.100	Professional Fees - Building Permits	197,300	352,127	**305,000**	305,000	54.59%
101-529-63100.200	Professional Fees - Building Official	7,200	6,000	**7,200**	7,200	0.00%
101-529-64900.300	Other Current Charges	3,000	-	**4,300**	4,300	100.00%
101-529-65100.000	Office Supplies	2,000	-	**2,000**	2,000	100.00%
101-529-65200.200	Gasoline	1,500	-	**1,500**	1,500	0.00%
101-529-66400.000	Machinery & Equipment	10,000	18,313	**10,000**	10,000	0.00%
Total Building Department Expenses		**$ 233,500**	**$ 391,846**	**$ 350,000**	**$ 350,000**	**49.89%**

Village of El Portal
Transportation Fund Revenue
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
100-000-31241.000	Local Option Gas Tax - 6 cent	$ 16,350	$ 11,762	**$ 16,350**	$ 16,350	0.00%
100-000-31242.000	Local Option Gas Tax - 5 Cent	40,750	32,103	**40,750**	40,750	0.00%
100-000-33512.000	State Revenue Sharing Proceeds	17,200	32,103	**20,000**	20,000	16.28%
Total Transportation Fund Revenue		**$ 94,100**	**$ 75,968**	**$ 77,100**	**$ 77,100**	**-18.07%**

Village of El Portal
Transportation Fund Expenses
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
100-539-61200.000	Contracted Salaries	$ 44,100	$ 36,750	**$ 44,100**	$ 44,100	0.00%
100-529-64600.100	Street & Pothole Repair		42,596	**33,000**	33,000	100.00%
100-539-63400.300	Tree Trimming	50,000	57,070		-	-100.00%
Total Transportation Fund Expenses		**$ 94,100**	**$ 136,416**	**$ 77,100**	**$ 77,100**	**-18.07%**

Village of El Portal
CITT Fund Revenue
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
105-000-33142.000	Mass Transit - MD County Surtax	$ 22,750	$ 86,640	**$ 26,720**	$ 26,720	17.45%
105-000-33810.000	Transfer In from Reserves			**90,000**	90,000	100.00%
106-000-33810.000	Transfer In from Reserves			**250,000**	250,000	100.00%
106-000-33142.000	CITT Surtax Revenue - Transportation	91,000	346,560	**106,880**	106,880	17.45%
Total CITT Fund Revenue		**$ 113,750**	**$ 433,200**	**$ 473,600**	**$ 473,600**	**416.35%**

Village of El Portal
CITT Fund Expenses
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
105-000-65000.100	CITT - CONTSTRUCTION COST - Bus Shelters			**$ 75,000**	$ 75,000	100.00%
105-539-68100.000	Transfer to Reserves			**41,720**	41,720	100.00%
106-000-65200.000	Construction Costs - Horace Mann			**320,880**	320,880	100.00%
106-539-64300.000	Utilities	36,000	26,384	**36,000**	36,000	0.00%
106-539-68000.000	Contingencies	77,750	15,575		-	-100.00%
Total CITT Fund Expenses		**$ 113,750**	**$ 41,959**	**$ 473,600**	**$ 473,600**	**316.35%**

Village of El Portal
Stormwater Fund Revenue
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
115-539-33436.000	Stormwater Utility Revenue	$ 32,000	$ 49,941	**$ 32,000**	$ 32,000	0.00%
115-000-38100.000	Transfer In from Reserves	10,000		**10,000**	10,000	100.00%
Total Stormwater Fund Revenue		**$ 32,000**	**$ 49,941**	**$ 42,000**	**$ 42,000**	**31.25%**

Village of El Portal
Stormwater Fund Expenses
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
115-539-64600.900	Repair & Maintenance	$ 12,000	$ 1,076	**$ 12,000**	$ 12,000	0.00%
115-539-63400.000	Stormwater Master Plan	30,000	-	**30,000**	30,000	100.00%
115-539-65810.000	Contingencies		22,767		-	0.00%
Total Stormwater Fund Expenses		**$ 42,000**	**$ 23,843**	**$ 42,000**	**$ 42,000**	**0.00%**

Village of El Portal
Parks & Recreation Fund Revenue
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
160-572-38100.000	Transfer In	$ 577,500	$ 202,510	**$ 2,500**	$ 2,500	-99.57%
Total Park & Recreation Fund Revenu	**0**	**$ 577,500**	**$ 202,510**	**$ 2,500**	**$ 2,500**	**-99.57%**

Village of El Portal
Parks & Recreation Fund Expenses
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
160-572-64600.100	Repair & Maintenance	$ 1,500	$ 236	**$ 1,500**	$ 1,500	0.00%
160-572-64600.900	Repair & Maintenance Fountains Sherwood	1,000	700	**1,000**	1,000	0.00%
160-572-68000.000	Contingencies	575,000	202,510		-	100.00%
Total Park & Recreation Fund Expenses		**$ 577,500**	**$ 203,446**	**$ 2,500**	**$ 2,500**	**-99.57%**

Village of El Portal
Debt Service Fund Revenue
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
250-000-38100.000	Transfer In	$ 38,000	$ 31,602	**$ 37,100**	$ 37,100	-2.37%
Total Debt Service Fund Revenue		**$ 38,000**	**$ 31,602**	**$ 37,100**	**$ 37,100**	**-2.37%**

Village of El Portal
Debt Service Fund Expenses
FY2026

General Ledger Code	Description	FY2025 Budget Adopted	FY2025 YTD 31-Jul	FY2026 Department Requested	FY2026 Village Council Proposed	Variance
160-572-64600.100	Debt Service - Principal	$ 32,143	$ 26,785	**$ 31,243**	$ 31,243	-2.80%
160-572-64600.900	Debt Service - Interest LOC	5,857	4,817	**5,857**	5,857	0.00%
Total Debt Service Fund Expenses		**$ 38,000**	**$ 31,602**	**$ 37,100**	**$ 37,100**	**-2.37%**