



CITY COUNCIL FINAL BUDGET HEARING

City Hall – Council Chamber
405 Bagshaw Way, Edgewood, Florida
Monday, September 22, 2025 at 6:00 PM

AGENDA

Welcome! We are very glad you have joined us for today's Council meeting. If you are not on the agenda, please complete an appearance form and hand it to the City Clerk. When you are recognized, state your name and address. The Council is pleased to hear relevant comments; however, **a five (5) minute limit** has been set by Council. Large groups are asked to name a spokesperson. **Robert's Rules of Order** guide the conduct of the meeting. **Please silence all cellular phones and pagers during the meeting.** Thank you for participating in your City Government.

A. CALL TO ORDER, INVOCATION, & PLEDGE OF ALLEGIANCE

B. ROLL CALL & DETERMINATION OF QUORUM

C. PUBLIC HEARINGS

1. Ordinance 2025-10: Set Millage Rate Fiscal Year 2025/2026

AN ORDINANCE OF THE CITY OF EDGEWOOD, ORANGE COUNTY, FLORIDA, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES UPON THE ASSESSED REAL AND BUSINESS PERSONAL PROPERTY TAX ROLLS FOR THE FISCAL YEAR 2025/26, BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026 AND PROVIDING FOR AN EFFECTIVE DATE.

2. Resolution 2025-04: Approved Budget Fiscal Year 2025/2026

A RESOLUTION OF THE CITY OF EDGEWOOD, ORANGE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2025/2026, BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AND PROVIDING FOR AN EFFECTIVE DATE

D. CITIZEN COMMENTS

E. ADJOURNMENT

Meeting Records Request

You are welcome to attend and express your opinion. Please be advised that **Section 286.0105**, Florida Statutes state that if you decide to appeal a decision made with respect to any matter, you will need a record of the proceedings and may need to ensure that a verbatim record is made.

Americans with Disabilities Act

In accordance with the American Disabilities Act (ADA), if any person with a disability as defined by the ADA needs special accommodation to participate in this proceeding, he or she should telephone the **City Clerk at (407) 851-2920**.

CALL TO ORDER, INVOCATION, & PLEDGE OF ALLEGIANCE

ROLL CALL & DETERMINATION OF QUORUM

PUBLIC HEARINGS (ORDINANCES – SECOND READINGS & RELATED ACTION)



Memo

To: Mayor Dowless, Council President Horn,
Council Members Rader, Lomas, McElroy, and Steele

From: Sandra Riffle

Date: September 12, 2025

Re: Proposed 2025/2026 Budget and Levy and Budget Motions

The following information is provided to you:

- 2025/2026 proposed budget with budget summary showing reserve calculations
- Ordinance 2025-10 setting the millage rate
- Resolution 2025-04 adopting the 2025/2026 budget

The following is the specific language to be used in the motion to approve the City's levy and final budget.

Approval of Millage:

"I move to adopt Ordinance No. 2025-10, setting the City of Edgewood's millage rate for Fiscal Year 2025/2026 at 5.250 mills, which represents a 7.760 percent increase over the roll-back rate of 4.872 mills."

Approval of Budget:

"I move to adopt Resolution No. 2025-04 adopting the City of Edgewood's budget for fiscal year 2025/2026."

Ordinance 2025-10: Set Millage Rate Fiscal Year 2025/2026

**ORDINANCE NO.
2025-10**

AN ORDINANCE OF THE CITY OF EDGEWOOD, ORANGE COUNTY, FLORIDA, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES UPON THE ASSESSED REAL AND BUSINESS PERSONAL PROPERTY TAX ROLLS FOR THE FISCAL YEAR 2025/26, BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Edgewood, Orange County, Florida, must levy taxes upon all real and business personal property within the City of Edgewood to derive revenue for the operation of the City; and

WHEREAS, October 1, 2025, is the start of the new fiscal year for the City of Edgewood; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Edgewood, Orange County, Florida, has been certified by the Orange County Property Appraiser to the City of Edgewood as \$ **555,773,423**; and

WHEREAS, a public hearing was held on September 10, 2025, on the proposed millage rate, and all people desiring to voice objection or make comment upon said millage rate were given an opportunity to do so; and

WHEREAS, on September 10, 2025. a public hearing was held on the final millage rate, as required by Florida Statute 200.065, and all persons desiring to voice objections or to make comments upon said millage were given an opportunity to do so.

NOW, THEREFORE, BE IT ENACTED by the City Council of the City of Edgewood, Orange County, Florida, as follows:

Section 1. The City Council of the City of Edgewood deems it necessary to levy and does hereby levy a tax of **5.2500** mills upon all real and personal property within the City of Edgewood for operational purposes for the Fiscal Year 2025/2026.

Section 2. The operating levy of **5.2500** mills represents a **7.760** percent increase over the rolled-back rate of 4.872 mills.

Section 3. This ordinance shall take effect immediately upon its adoption.

PASSED AND ADOPTED by a two-thirds majority vote of the governing members of the City Council of the City of Edgewood, Orange County, Florida, at a public hearing on the 22nd day of September 2025.

FIRST READING: September 10, 2025

SECOND READING: September 22, 2025

Richard A. Horn, Council President

Attest:

Sandra Riffle, City Clerk

Resolution 2025-04 Approved Budget Fiscal Year 2025/2026

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RESOLUTION NO. 2025-04

A RESOLUTION OF THE CITY OF EDGEWOOD, ORANGE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2025/2026, BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Edgewood, Orange County, Florida considered an annual budget for the next ensuing fiscal year beginning October 1, 2025 and ending September 30, 2026; and

WHEREAS, a public hearing was held on September 10, 2025 and September 22, 2025, as required by *Florida Statute* 200.065, to consider the budget, and all persons desiring to voice objections or comment upon said budget were given an opportunity to do so.

WHEREAS, the City of Edgewood, Orange County, Florida set forth the appropriations and revenue estimate for its budget for the Fiscal Year 2027/2028 in the amount of **\$5,839,402.54**.

NOW, THEREFORE, BE IT ENACTED by the City Council of the City of Edgewood, Orange County, Florida, as follows:

Section 1. The City Council of the City of Edgewood, pursuant to its *Charter* and *Florida Statutes*, does hereby adopt the attached (Exhibit A) annual operating budget for Fiscal Year 2025/2026.

Section 2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Edgewood, Orange County, Florida at a public hearing on the **22nd day of September 2025**.

John Dowless, Mayor

Richard Alan Horn, Council President

Chris Rader
Council President Pro-Tem

Susan Lomas
Council Member

Casey McElroy
Council Member

Beth Steele
Council Member

ATTEST:

Sandra Riffle, City Clerk

City as a whole - Budget Summary

5.25 Mills

GENERAL FUND		5,222,196.00
REVENUES ROADS & STREETS		119,355.00
PD CAPITAL		
TRANSFER FROM GENERAL FUND (R&S)		254,123.85
TRANSFER FROM GENERAL FUND (PD CAPITAL)		131,000.00
TRANSFER FROM GENERAL FUND (STORM)		35,000.00
		-
TOTAL REVENUES		5,761,674.85
EXPENDITURES		
CITY HALL		361,739.25
POLICE DEPARTMENT		2,331,725.67
MUN.INS./IT/GRANTS/CONTRACTS/CONSULTANTS		2,280,923.92
STORMWATER/CONTRACTUAL		14,600.00
ROADS AND STREETS		373,478.85
PD CAPITAL		56,811.00
STORM RESERVE		-
CAPITAL CARRYFORWARD		
TRANSFER GF REVENUES TO R&S, STORM, PD CAPITAL		420,123.85
TOTAL EXPENDITURES		5,839,402.54
DIFFERENCE IN REVENUES AND EXPENSES		(77,727.69)
Beginning Fund Balance		6,005,267.33
Budgeted Ending Reserves		5,927,539.64

ADDITION TO (USE OF) GENERAL RESERVES	(186,916.69)
ADDITION TO PD CAPITAL RESERVES	74,189.00
ADDITION TO R&S RESERVES	-
ADDITION TO STORM RESERVE	35,000.00
CITY WIDE CHANGE IN FUND BALANCE	(77,727.69)
General fund increase (decrease) excluding transfers out	233,207.16

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GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
GENERAL REVENUES							
REVENUE-TAXES	1	311100-01	AD VALOREM TAXES (REAL ESTATE) (95%) (5.25)	2,366,177.61	2,512,538.00	2,247,846.64	2,771,920.00
REVENUE-TAXES	2	311110-01	TANGIBLE TAXES (PROPERTY & CENTRALLY ASSESSED) (95%)	180,761.67	180,972.00	182,938.09	195,410.00
	3	311120-01	TANGIBLE TAXES (RAILROAD)	388.37		969.95	900.00
REVENUE-TAXES	4	313400-01	UTILITY/SERVICE TAX-GAS (metered/propane)	1,768.20	2,000.00	2,021.41	2,200.00
REVENUE-TAXES	5	314100-01	UTILITY/SERVICE TAX - POWER	393,902.22	340,000.00	256,050.29	400,000.00
REVENUE-TAXES	6	314300-01	UTILITY SERVICE TAX - WATER	79,334.71	72,000.00	51,620.32	80,000.00
REVENUE-TAXES	7	315000-01	LOCAL COMMUNICATIONS SERVICE TAX (CST)*	144,016.56	143,560.00	93,057.93	140,000.00
	8		TOTAL TAXES	3,166,349.34	3,251,070.00	2,834,504.63	3,590,430.00
	9						
REVENUE-LICENSES/PERMITS/FEES	10	316000-01	BUSINESS TAX RECEIPTS	39,512.48	36,000.00	35,699.09	35,000.00
REVENUE-LICENSES/PERMITS/FEES	11	321200-01	SIGN PERMITS	1,900.00	400.00	900.00	500.00
REVENUE-LICENSES/PERMITS/FEES	12	321300-01	ESTATE SALES	100.00	100.00	-	-
REVENUE-LICENSES/PERMITS/FEES	13	322300-01	BLDG REVIEW FEE/SITE-COMMERCIAL	350.00	200.00	50.00	100.00
REVENUE-LICENSES/PERMITS/FEES	14	322400-01	BLDG REVIEW FEE/SITE-RESIDENTIAL	1,750.00	1,000.00	3,350.00	1,000.00
REVENUE-LICENSES/PERMITS/FEES	15	322700-01	TREE PERMITS	75.00	100.00	-	-
REVENUE-LICENSES/PERMITS/FEES	16	329020-01	ADMINISTRATIVE SERVICE FEE (NOTARY-RECORDS REQUEST-COPIES-LIENS)	2,597.50	2,500.00	1,929.00	2,400.00
REVENUE-LICENSES/PERMITS/FEES	17	329000-01	RIGHT-OF-WAY PERMIT	-	-	-	-
REVENUE-LICENSES/PERMITS/FEES	18	322900-01	PASS THRU PERMIT REVENUE	-	-	54,012.63	-
	19		TOTAL LICENSES / PERMITS	46,284.98	40,300.00	95,940.72	39,000.00
	20						
REVENUE-INTERGOVERNMENTAL	21	335120-01	MUNICIPAL REVENUE SHARING*	130,673.80	156,428.00	75,356.56	158,360.00
REVENUE-INTERGOVERNMENTAL	22	335150-01	ALCOHOL BEVERAGE LICENSES	433.51	400.00	48.94	100.00
REVENUE-INTERGOVERNMENTAL	23	335180-01	LOCAL GOVT. -1/2 CENT SALES TAX *	500,957.18	459,294.00	317,556.15	476,306.00
REVENUE-INTERGOVERNMENTAL	24	335190-01	GAS TAX REBATE	1,856.99	1,500.00	1,542.75	1,600.00
REVENUE-INTERGOVERNMENTAL	25	370000-01	ARPA FUNDS		-	-	-
	26		TOTAL INTERGOVERNMENTAL REVENUE	633,921.48	617,622.00	394,504.40	636,366.00
	27						
	28						
REVENUE - CHARGES FOR SERVICES	29	323100-01	DUKE ENERGY FRANCHISE FEE	290,511.04	280,000.00	198,330.21	300,000.00
REVENUE - CHARGES FOR SERVICES	30	342900-01	POLICE REPORTS (FINGER PRINTING)	9,645.86	10,000.00	5,316.47	7,500.00
REVENUE - CHARGES FOR SERVICES	31	342901-01	REIMBURSEMENT FOR EXTRA DUTY SERVICES	97,811.36	43,060.00	87,985.00	110,000.00
REVENUE - CHARGES FOR SERVICES	32	343400-01	SOLID WASTE REV (RESIDENTIAL)	271,237.88	281,000.00	258,225.49	340,000.00
REVENUE - CHARGES FOR SERVICES	33	343410-01	SOLID WASTE REV (COMMERCIAL)	50,688.42	44,000.00	58,873.52	70,000.00

GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
REVENUE - CHARGES FOR SERVICES	34	349000-01	LAND USE APP FEES	24,300.00	4,000.00	6,450.00	4,000.00
	35		TOTAL CHARGES FOR SERVICES	744,194.56	662,060.00	615,180.69	831,500.00
	36						
REVENUE - FINES & FORFEITURES	37	352100-04	2nd DOLLAR EDUCATION	1,405.09	2,000.00	711.93	900.00
REVENUE - FINES & FORFEITURES	38	352100-01	FINES & FORFEITURES (Includes Investigative Costs)	15,352.72	16,000.00	10,064.05	14,000.00
	39	352110-06	LETf / SEIZURE FUND				
REVENUE - FINES & FORFEITURES	40	354100-01	CODE ENFORCEMENT FINES	-	400.00	-	
REVENUE - FINES & FORFEITURES	41	354150-01	FALSE ALARMS	1,505.00	400.00	950.00	800.00
REVENUE - FINES & FORFEITURES	42	359000-01	PARKING FINES	183.02	200.00	290.00	300.00
	43		TOTAL FINES & FORFEITURES	18,445.83	19,000.00	12,015.98	16,000.00
	44						
REVENUE - LICENSES/PERMIT FEES	45	363200-01	SCHOOL IMPACT FEES-EDGEWOOD (3%)	9,572.22	500.00	5,867.10	5,000.00
REVENUE - CHARGES FOR SERVICES	46	363210-03	LAW ENFORCEMENT IMPACT FEES	5,915.07	400.00	3,474.00	2,500.00
REVENUE - CHARGES FOR SERVICES	47	363220-07	FIRE RESCUE IMPACT FEES		-		-
	48		TOTAL IMPACT FEES	15,487.29	900.00	9,341.10	7,500.00
	49						
REVENUE-MISCELLANEOUS	50	361200-01	INTEREST - SBA GENERAL	2,135.14	2,100.00	1,359.41	2,000.00
REVENUE-MISCELLANEOUS	51	361200-08	INTEREST - SBA STORMWATER	307.59	200.00	201.20	200.00
REVENUE-MISCELLANEOUS	52	361320-01	INTEREST-TAX COLLECTOR	36,876.57	20,000.00	25,080.40	25,000.00
REVENUE-MISCELLANEOUS	53	361322-01	INTEREST-TANGIBLE TAXES	202.68	-	1,295.49	200.00
REVENUE - MISCELLANEOUS	54	361325-01	INTEREST-SOUTH STATE BANK	64,556.83	55,000.00	39,978.45	53,000.00
REVENUE-MISCELLANEOUS	55	361328-01	INTEREST - GARBAGE/WASTE	1,960.82	200.00	2,091.45	1,500.00
REVENUE-MISCELLANEOUS	56	366000-01	DONATIONS	-	500.00	-	-
REVENUE-MISCELLANEOUS	57	367100-01	GRANTS (PD)	10,650.00	11,000.00	6,000.00	11,000.00
REVENUE-MISCELLANEOUS	58	367300-01	INSURANCE REIMBURSEMENTS	45,972.47	-	7,871.00	-
REVENUE-MISCELLANEOUS	59	369810-01	CONVENIENCE FEE (CH)	1,030.00	800.00	825.00	1,000.00
REVENUE-MISCELLANEOUS	60	369820-01	CONVENIENCE FEE (PD)	2,270.00	2,300.00	1,095.00	2,300.00
REVENUE-MISCELLANEOUS	61	369900-01	MISCELLANEOUS REVENUES (Revenues with no designated GL#)	1,135.82	1,300.00	349.99	1,200.00
REVENUE-MISCELLANEOUS	62	369910-01	CITY NEWSLETTER	1,053.00	500.00	1,120.25	1,000.00
REVENUE-LICENSES/PERMITS/FEES	63	369800-01	SPECIAL EVENTS(Include Sponsorships)	60,338.00	3,000.00	25.00	3,000.00
	64	369801-01	SPECIAL EVENTS			-	
REVENUE-MISCELLANEOUS	65	383000-01	LEASE PROCEEDS	-	-	-	-
REVENUE-MISCELLANEOUS	66	369950-01	MISCELLANEOUS (PD)	9,937.81	2,000.00	525.58	
	67						
	68		TOTAL MISCELLANEOUS REVENUES	238,426.73	98,900.00	87,818.22	101,400.00
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GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
REVENUE-TRANSFER IN	70	389200-01	TRANS TO/ FROM GENERAL FUND	-		-	-
REVENUE-TRANSFER IN	71	389200-04	TRANSFER TO/FROM ED FUND	-		-	-
	72					-	
	73		TOTAL MISCELLANEOUS REVENUES	-		-	-
	74						
	75		TOTAL GENERAL FUND REVENUES	4,863,110.21	4,689,852.00	4,049,305.74	5,222,196.00

GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
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	77		REVENUES	4,863,110.21	4,689,852.00	4,049,305.74	5,222,196.00
	78		Use of ARPA Carryover				-
	79		TRANSFER FROM RESERVES				
	80		TOTAL REVENUES	4,863,110.21	4,689,852.00	4,049,305.74	5,222,196.00
	81						
CITY HALL EXPENDITURES	82						
EXPENSE-PERSONNEL	83	513120-01	SALARY EXPENSE -	146,751.17	164,100.00	119,315.09	179,040.00
EXPENSE-PERSONNEL	84	513130-01	LONGEVITY PAY	1,400.00	1,800.00	1,600.00	1,800.00
EXPENSE-PERSONNEL	85	513140-01	OVER TIME		-		
EXPENSE-PERSONNEL	86	513150-01	HOLIDAY BONUS	600.00	600.00	600.00	600.00
EXPENSE-PERSONNEL	87	513201-01	MAYOR'S SALARY (N/A - LISTED FOR PRIOR ACTUALS)	13,000.00	36,000.00	21,000.00	36,000.00
EXPENSE-PERSONNEL	88	513210-01	PAYROLL TAXES - FICA STAFF	10,838.79	12,264.00	8,074.39	13,680.43
EXPENSE-PERSONNEL	89	513211-01	MAYOR'S P/R TAXES	994.50	2,754.00	1,377.00	1,721.25
EXPENSE-PERSONNEL	90	513230-01	HEALTH / DENTAL/VISION/ LIFE INSURANCE - CH	36,664.32	34,600.00	34,861.79	42,178.26
EXPENSE-PERSONNEL	91	513231-01	EMPLOYEE HEALTH REIMBURSEMENT	4,188.18	4,000.00	2,189.81	4,000.00
EXPENSE-PERSONNEL	92	513520-01	APPAREL (UNIFORM)	230.95	600.00	453.84	600.00
EXPENSE-PERSONNEL	93	518220-01	RETIREMENT CONTRIBUTIONS (FRS)	20,000.72	22,366.83	17,328.12	25,119.31
	94		TOTAL PERSONNEL EXPENSES CH	234,668.63	279,084.83	206,800.04	304,739.25
	95						
EXPENSE-OPERATIONS	96	513400-01	TRAVEL / TRAINING - CITY STAFF	986.63	4,000.00	1,775.62	3,000.00
EXPENSE-OPERATIONS	97	513401-01	TRAVEL / TRAINING - CITY COUNCIL	1,454.00	1,000.00	783.14	2,500.00
EXPENSE-OPERATIONS	98	513411-01	POSTAGE	1,500.45	1,500.00	512.23	1,000.00
EXPENSE-OPERATIONS	99	513440-01	OFFICE EQUIPMENT / COPIER	-			
EXPENSE-OPERATIONS	100	513460-01	EQUIPMENT REPAIR/MAINTENANCE	-	500.00	1,910.69	1,000.00
EXPENSE-OPERATIONS	101	513490-01	MISC. CURRENT CHARGES	805.64	1,200.00	1,758.04	1,000.00
	102	513491-01	COMPUTER CONSULT/SOFTWARE/NETW			4,693.00	
	103	513492-01	CODE ENFORCEMENT EXPENSE			19.36	
EXPENSE-OPERATIONS	104	513510-01	OFFICE SUPPLIES	2,462.77	3,000.00	1,729.88	2,000.00
EXPENSE-OPERATIONS	105	513540-01	DUES / SUBSCR./ MEMBERSHIPS	2,503.00	2,700.00	2,734.90	3,000.00
EXPENSE-OPERATIONS	106	513542-01	CITY NEWSLETTER	8,754.01	8,000.00	2,860.51	5,000.00
EXPENSE - OPERATIONS	107	513543-01	SPECIAL EVENTS	97,832.19	3,000.00	9,517.66	8,000.00
EXPENSE-OPERATIONS	108	513620-01	CAPITAL OUTLAY - RENOVATIONS FOR CITY HALL	-		-	-
	109		TOTAL OPERATIONS EXPENSES	116,298.69	24,900.00	28,295.03	26,500.00

GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
	110	513470-01					
EXPENSE-GENERAL OPERATING	111		PRINTING EXPENSES (WILL INCLUDE CODIFICATION-BUSINESS CARDS-NAME PLATES, ETC.)	2,659.29	5,000.00	2,733.21	5,000.00
EXPENSE-GENERAL OPERATING	112		CREDIT CARD FEES	2,153.01	1,900.00	1,068.77	1,500.00
EXPENSE-GENERAL OPERATING	113		Capital outlay- computers	4,100.43	-	-	
EXPENSE-GENERAL OPERATING	114		ELECTIONS (2 Council Seats)	376.84	3,000.00	-	3,000.00
EXPENSE-GENERAL OPERATING	115		BUILDING MAINTENANCE	6,365.77	5,000.00	2,803.00	5,000.00
EXPENSE-GENERAL OPERATING	116		LANDSCAPE/BEAUTIFICATION	7,322.04	4,000.00	2,486.67	4,000.00
EXPENSE-GENERAL OPERATING	117		LEGAL ADS-NEW ORDINANCES	3,808.94	6,000.00	991.97	3,000.00
EXPENSE-GENERAL OPERATING	118		RECORDING - PUBLIC RECORDS	-	500.00	-	-
EXPENSE-GENERAL OPERATING	119		UTILITIES-POWER	4,979.85	4,500.00	3,200.05	5,000.00
EXPENSE-GENERAL OPERATING	120		UTILITIES WATER & SEWER	1,942.48	5,300.00	1,504.56	3,000.00
EXPENSE-GENERAL OPERATING	121		DONATIONS	-	1,000.00	500.00	1,000.00
	122		TOTAL GENERAL OPERATING	\$ 33,708.65	\$ 36,200.00	\$ 15,288.23	\$ 30,500.00
	123						
	124		TOTAL EXPENSES - CITY HALL	\$ 384,675.97	\$ 340,184.83	\$ 250,383.30	\$ 361,739.25
	125	521100-01					
POLICE DEPARTMENT EXPENDITURES	126						
EXPENSE-PERSONNEL	127		Personal Leave	-			
EXPENSE-PERSONNEL	128		SALARY EXPENSE - CIVILIAN	\$ 169,265.16	\$ 105,849.00	\$ 73,585.68	\$ 137,840.00
EXPENSE-PERSONNEL	129		RESERVE OFFICERS	-	-	-	
EXPENSE-PERSONNEL	130		OVERTIME PAY - PD	33,279.36	30,000.00	25,299.86	30,000.00
EXPENSE-PERSONNEL	131		COURT TIME	3,617.82	4,792.00	1,650.97	4,891.74
EXPENSE-PERSONNEL	132		INCENTIVE PAY - STATE	12,160.00	10,440.00	7,240.00	9,960.00
EXPENSE-PERSONNEL	133		SALARY EXPENSE - SWORN	976,622.50	965,626.00	666,818.18	986,188.00
EXPENSE-PERSONNEL	134		LONGEVITY PAYMENTS	9,150.00	2,400.00	2,400.00	7,600.00
EXPENSE-PERSONNEL	135		SPECIAL PAY (includes FTO)	7,714.29	7,000.00	4,885.71	7,000.00
EXPENSE-PERSONNEL	136		SALARY-IT standby pay	22,078.70	26,000.00	24,188.85	
EXPENSE-PERSONNEL	137		FRS IT/Standby pay	-	9,840.00	7,573.59	
EXPENSE-PERSONNEL	138		FICA IT/STANDBY		1,989.00	1,774.20	
EXPENSE-PERSONNEL	139		HOLIDAY BONUS	3,200.00	3,200.00	3,200.00	3,200.00
EXPENSE-PERSONNEL	140		HOLIDAY PAY	52,555.72	48,260.00	32,523.52	49,259.46
EXPENSE-PERSONNEL	141		PAYROLL TAXES - FICA - ALL PD	98,961.33	90,054.00	57,666.49	94,444.29

GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
EXPENSE-PERSONNEL	142	521220-01	FRS - ADMIN STAFF	24,018.79	16,628.00	10,913.55	19,647.00
EXPENSE-PERSONNEL	143	521221-01	FRS - OFFICERS	358,937.00	346,715.00	257,293.33	379,321.72
EXPENSE-PERSONNEL	144	521230-01	HEALTH / DENTAL/ VISION/ LIFE INSURANCE -All PD	230,459.57	200,000.00	212,746.65	209,633.46
EXPENSE-PERSONNEL	145	521231-01	EMPLOYEE HEALTH REIMBURSEMENT	27,950.00	32,000.00	14,767.39	32,000.00
	147		TOTAL PERSONNEL EXPENSES PD	\$ 2,029,970.24	\$ 1,900,793.00	\$ 1,404,527.97	\$ 1,970,985.67
	148						
EXPENSE - OPERATIONS	149	521310-01	PROF SERV - TESTING/EVAL.	10,206.11	13,800.00	9,695.57	13,800.00
EXPENSE - OPERATIONS	150	521413-01	POSTAGE	2,027.02	2,700.00	840.16	2,700.00
EXPENSE - OPERATIONS	151	521430-01	UTILITIES WATER/SEWER	1,975.95	2,400.00	753.24	2,400.00
EXPENSE - OPERATIONS	152	521431-01	UTILITIES-POWER	8,456.30	8,000.00	5,631.36	8,000.00
EXPENSE - OPERATIONS	153	521433-01	Fuel (Vehicles/Generator)	50,162.77	50,000.00	31,680.17	50,000.00
EXPENSE - OPERATIONS	154	521460-01	MAINTENANCE-VEHICLES	6,286.66	8,500.00	7,856.58	8,000.00
EXPENSE - OPERATIONS	155	521461-01	REPAIR OF DEPARTMENT EQUIPMENT	10,738.84	12,000.00	8,459.70	12,000.00
EXPENSE - OPERATIONS	156	521462-01	BUILDING RENOVATIONS/MAINTENANCE	4,747.25	8,500.00	6,010.41	83,500.00
EXPENSE - OPERATIONS	157	521463-01	REPAIR-VEHICLES	65,132.69	42,000.00	26,758.95	42,000.00
EXPENSE - OPERATIONS	158	521493-01	SPECIAL EVENTS - PD	3,828.28	3,000.00	2,044.86	4,000.00
EXPENSE - OPERATIONS	159	521495-01	MISCELLANEOUS EXPENSES - PD	2,335.79	2,500.00	2,113.53	3,000.00
EXPENSE - OPERATIONS	160	521510-01	OFFICE SUPPLIES	3,351.15	4,000.00	1,353.55	4,000.00
EXPENSE - OPERATIONS	161	521522-01	SPECIAL POLICE SUPPLIES & UNIFORMS	35,674.62	40,000.00	21,835.44	40,000.00
EXPENSE - OPERATIONS	162	521524-01	OFFICE EQUIPMENT	367.05	2,000.00	169.58	2,000.00
EXPENSE - OPERATIONS	163	521530-01	MAINTENANCE CONTRACTS	42,094.81	46,700.00	39,829.90	47,340.00
EXPENSE - OPERATIONS	164	521541-01	EDUCATION REIMBURSEMENT	-	2,500.00	-	2,500.00
EXPENSE - OPERATIONS	165	521543-01	TRAINING (Uncommitted Funds)	18,791.26	31,500.00	27,944.08	31,500.00
EXPENSE - OPERATIONS	166	522100-04	Training (committed)	5,832.00	-	1,921.92	-
EXPENSE - OPERATIONS	167	521615-01	CREDIT CARD FEES	537.17	5,000.00	268.14	4,000.00
EXPENSE - OPERATIONS	168	521640-01	POLICE VEHICLES/EQUIPMENT (NEW CAPITAL OUTLAY ACCOUNT) CODE	-			
EXPENSE - OPERATIONS	169	521642-01	VEHICLE INTEREST EXPENSE (CODE)	5,408.02			-
EXPENSE - OPERATIONS	170	521643-01	VEHICLE PRINCIPAL EXPENSE	34,816.50			-
EXPENSE - OPERATIONS	171	521645-01	Capital Outlay-grants	10,124.00			-
	172		TOTAL OPERATIONS EXPENSES PD	322,894.24	285,100.00	195,167.14	360,740.00
	173						
	174		TOTAL EXPENSES - POLICE DEPARTMENT	2,352,864.48	2,185,893.00	1,599,695.11	2,331,725.67
	175						

GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
OFF DUTY SERVICES (INTER- GOVERNMENTAL SERVICES)	176						
EXPENSE - OPERATIONS	177	521154-01	EXTRA DUTY SALARY TO OFFICERS (OFF DUTY)	88,969.26	40,000.00	76,706.58	100,000.00
EXPENSE - OPERATIONS	178	521211-01	EXTRA DUTY SALARY TAXES	7,023.95	3,060.00	6,421.97	7,600.00
	179						
	180		TOTAL OFF DUTY SERVICES (INTER- GOVERNMENTAL SERVICES)	95,993.21	43,060.00	83,128.55	107,600.00
	181						
MUNICIPAL INSURANCE	182						
EXPENSE - GENERAL	183	519451-01	INSURANCE -PROPERTY	31,816.75	40,014.00	27,365.75	15,950.00
EXPENSE - GENERAL	184	519452-01	INSURANCE - GENERAL/PROFESSIONAL	45,086.75	47,969.00	53,124.75	48,302.00
EXPENSE - GENERAL	185	519450-01	INSURANCE - PUBLIC OFFICIALS (Included with general)				
EXPENSE - GENERAL	186	521240-01	INSURANCE - WORKERS COMPENSATION (PD/CH)	43,524.75	50,000.00	63,027.75	43,000.00
EXPENSE - GENERAL	187	521452-01	INSURANCE - VEHICLES (Liability & Damage)	15,800.75	19,000.00	27,890.75	20,065.00
EXPENSE - GENERAL	188	521455-01	INSURANCE - STATUTORY	637.00	742.00	725.00	1,087.00
	189		TOTAL EXPENSES - MUNICIPAL INSURANCE	136,866.00	157,725.00	172,134.00	128,404.00
	190						
INFORMATION TECHNOLOGY	191						
EXPENSE-PERSONNEL	192	516499-01	Computer (Consulting/Software/Network/Internet-CH & PD	97,457.63	108,628.00	81,598.22	90,000.00
	193		TOTAL INFORMATION TECHNOLOGY	97,457.63	108,628.00	81,598.22	90,000.00
	194						
GRANTS	195						
EXPENSE	196	513830-01	ECD PARTNERSHIP GRANTS PROGRAM	-	5,000.00	-	5,000.00
EXPENSE	197	521535-01	GRANT EXPENSE	339.75	10,000.00	1,000.00	1,000.00
EXPENSE	198	521620-01	BUSINESS PARTNERSHIP GRANT	-	-	-	
EXPENSE	199	521910-01	NEIGHBORHOOD PARTNERSHIP GRANTS PROG.	5,000.00	5,000.00	3,280.00	5,000.00
EXPENSE	200	570000-01	ARPA FUNDS EXPENSES	-		-	-
	201		TOTAL EXPENSES - GRANTS	5,339.75	20,000.00	4,280.00	11,000.00
CONTRACTS/CONSULTANTS/FACILITIES	202						
EXPENSE - GENERAL OPERATING	203	519490-01	FACILITY SECURITY (CH & PD)	573.90	568.00	441.90	663.00
	204						
	205		TOTAL EXPENSES - FACILITIES & ALARM	573.90	568.00	441.90	663.00
	206						
EXPENSE - AGREEMENT	207	513441-01	OFFICE EQUIPMENT - RENTAL	6,183.36	6,000.00	4,125.02	6,000.00
	208		TOTAL EXPENSES - EQUIPMENT RENTAL	6,183.36	6,000.00	4,125.02	6,000.00

GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
	209	514310-01					
	210						
EXPENSE-CONSULTING	211		LEGAL COUNSEL	81,232.50	60,000.00	49,452.50	75,000.00
EXPENSE-CONSULTING	212		CODE ENFORCMENT MAGISTRATE	5,236.00	5,000.00	3,094.00	3,000.00
EXPENSE-CONSULTING	213		RED LIGHT HEARING OFFICER	-	-	-	-
	214	514330-01	TOTAL EXPENSES - LEGAL SERVICES	\$ 86,468.50	\$ 65,000.00	\$ 52,546.50	\$ 78,000.00
	215						
EXPENSE-SERVICE CONTRACT	216		ORANGE COUNTY FIRE/RESCUE CONTRACT FEES	970,092.96	1,325,120.25	1,323,148.06	1,461,918.92
EXPENSE-SERVICE CONTRACT	217		ORANGE COUNTY DISPATCHER FEES	43,275.60	72,290.00	21,637.80	45,000.00
	218		TOTAL EXPENSES - FIRE/RESCUE	\$ 1,013,368.56	\$ 1,397,410.25	\$ 1,344,785.86	\$ 1,506,918.92
	219	522400-01					
EXPENSE-CONSULTING	220		GENERAL ENGINEERING	24,724.73	22,600.00	14,569.01	30,000.00
	221		TOTAL EXPENSES - ENGINEERING SERVICES	\$ 24,724.73	\$ 22,600.00	\$ 14,569.01	\$ 30,000.00
	222						
EXPENSE-GENERAL OPERATING	223		AUDITOR	30,960.00	27,600.00	27,600.00	27,600.00
EXPENSE-GENERAL OPERATING	224	513321-01	BOOKKEEPING SERVICES	29,070.00	22,000.00	8,055.00	22,000.00
EXPENSE-GENERAL OPERATING	225	519340-01	PAYROLL SERVICES	3,259.45	3,000.00	2,348.56	3,300.00
	226	513320-01	TOTAL EXPENSES - ACCOUNTING/AUDIT	\$ 63,289.45	\$ 52,600.00	\$ 38,003.56	\$ 52,900.00
	227						
EXPENSE-GENERAL OPERATING	228		JANITORIAL SERVICES (Covenant Cleaning)	9,114.16	8,624.00	6,940.70	9,438.00
	229		TOTAL EXPENSES - JANITORIAL SERVICES	\$ 9,114.16	\$ 8,624.00	\$ 6,940.70	\$ 9,438.00
	230						
EXPENSE-CONSULTING	231	515310-01	PLANNING FEES	53,129.55	50,000.00	16,988.13	30,000.00
	232	541310-01	PASS THRU EXPENSE			54,012.63	
	233	541310-01	TOTAL EXPENSES - PLANNING SERVICES	53,129.55	50,000.00	71,000.76	30,000.00
	234						
EXPENSE-RESIDENTIAL	235		SOLID WASTE COST (RESIDENTIAL)	229,056.96	233,643.00	146,402.19	230,000.00
	236		TOTAL EXPENSES - GARBAGE COLLECTION	\$ 229,056.96	\$ 233,643.00	\$ 146,402.19	\$ 230,000.00
	237						
	238	534130-01	TOTAL MUN.INS./IT /GRANTS/ CONTRACTS/CONSULTANTS/OFF DUTY	\$ 1,821,565.76	\$ 2,165,858.25	\$ 2,019,956.27	\$ 2,280,923.92
	239		TOTAL GENERAL FUND EXPENSES -CH/PD/ MUN.INS./IT/GRANTS/CONTRACTS/ CONSULTANTS				
	240			\$ 4,559,106.21	\$ 4,691,936.08	\$ 3,870,034.68	\$ 4,974,388.84

GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
	241	541100-08					
STORMWATER	242						
EXPENSE	243		STORMWATER TESTING (Watershed)	9,501.00	9,600.00	9,502.00	9,600.00
EXPENSE	244		CAPITAL OUTLAY - STORMWATER	3,350.00	4,000.00	25,000.00	5,000.00
	245		TOTAL EXPENSES = Contractual	\$ 12,851.00	\$ 13,600.00	\$ 34,502.00	\$ 14,600.00
	246	551510-01					
Transfers	247						
EXPENSE	248		TRANSFER TO ROADS & STREET	98,754.00	165,795.00	165,795.00	254,123.85
EXPENSE	249		TRANSFER TO STORM RESERVE		35,000.00	35,000.00	35,000.00
EXPENSE	250		TRANSFER TO PD CAPITAL RESERVE		131,000.00	131,000.00	131,000.00
	251		Transfers	\$ 98,754.00	\$ 331,795.00	\$ 331,795.00	\$ 420,123.85
	252						
	253		TOTAL GF EXPENSES	\$ 4,670,711.21	\$ 5,037,331.08	\$ 4,236,331.68	\$ 5,409,112.69
	254						

GENERAL FUND CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actual FY 2023-2024 (5.25 mills)	Adopted Budget 2024-25 (5.25 mills)	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025- 26 (5.25 mills)
	257						
	258		SUMMARY- GENERAL FUND				(5.25 mills)
	259		REVENUES	4,863,110.21	4,689,852.00	4,049,305.74	5,222,196.00
	260		Use of ARPA Carryover		-	-	-
	261		TRANSFER FROM RESERVE- use of Fund Balance	-		-	-
	262		TOTAL REVENUES	4,863,110.21	4,689,852.00	4,049,305.74	5,222,196.00
	263						
	264		EXPENDITURES				
	265		CITY HALL	384,675.97	340,184.83	250,383.30	361,739.25
	266		POLICE DEPARTMENT	2,352,864.48	2,185,893.00	1,599,695.11	2,331,725.67
	267		MUN.INS./IT/GRANTS/CONTRACTS/CONSULTANTS	1,821,565.76	2,165,858.25	2,019,956.27	2,280,923.92
	268		STORMWATER/CONTRACTUAL	12,851.00	13,600.00	34,502.00	14,600.00
	269		TRANSFER GF REVENUES TO R&S, STORM, PD	98,754.00	331,795.00	331,795.00	420,123.85
	270		TOTAL EXPENDITURES	4,670,711.21	5,037,331.08	4,236,331.68	5,409,112.69
	271						
	272		DIFFERENCE IN REVENUES AND EXPENSES	192,399.00	(347,479.08)	(187,025.94)	(186,916.69)
	273						
	274		Beginning Fund Balance			\$ 4,146,547.00	\$ 3,953,340.55
	275		Budgeted Ending Reserves	192,399.00		\$ 3,959,521.06	\$ 3,766,423.86
County and Municipal Revenue Estimates (state.fl.us)							

ROADS & STREETS								
Dept.		Line #	GL	Category	Actual FY 2023/2024 (5.25 mills)	Adopted Budget FY 2024/2025 5.25 mills	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025/26 (5.25 mills)
CITY HALL	REVENUE - ROADS/STREETS	1	363240-10	TRANSPORTATION IMPACT FEES	74,146.13		37,350.00	25,000.00
		2		TOTAL IMPACT FEES	74,146.13		37,350.00	25,000.00
ROADS & STREETS REVENUES		2						
CITY HALL	REVENUE - ROADS & STREETS	3		312410-02 LOCAL OPTION GAS	80,979.64	70,000.00	49,280.91	30,000.00
CITY HALL	REVENUE - ROADS & STREETS	3		361200-02 INTEREST - SBA ROAD	144.00	50.00	93.97	800.00
CITY HALL	REVENUE - ROADS & STREETS	4		335122-02 Municipal Gas Tax	28,399.38	24,000.00	16,541.70	27,555.00
CITY HALL	REVENUE - ROADS & STREETS	4		369900-02 Miscellaneous- R&S	-	-	-	
		5		334400-02 FEMA HURRICANE REIMBURSEMENT	8,307.32	-	-	
CITY HALL	REVENUE - ROADS & STREETS	5		399900-02 FDOT REIMBURSEMENT AGREEMENT - (AM310-St Hwy Lighting & Maint. Agreement)	35,481.51	17,741.00	-	36,000.00
		6		TOTAL ROADS & STREETS REVENUES	153,311.85	111,791.00	65,916.58	94,355.00
		6						
		7						
CITY HALL	REVENUE - ROADS & STREETS	7	389200-02	Transfer from General Fund- for operations	98,754.00	90,795.00	165,795.00	254,123.85
CITY HALL	REVENUE - ROADS & STREETS	8		Transfer from General Fund- for addition to reserve	-	75,000.00		
		8		TOTAL TRANSFERS	-	165,795.00	165,795.00	254,123.85
		9						
		9		TRANSFER FROM R&S FUND BALANCE	-	-	-	-
		10						
		10		TOTAL REVENUES	227,457.98	277,586.00	269,061.58	373,478.85
		11						

ROADS & STREETS								
Expenses		12						
OTHER	EXPENSE	12	541410-02	TREE REMOVAL	34,422.00	30,000.00	3,600.00	15,000.00
OTHER	EXPENSE	13	541320-02	TRAFFIC LIGHT UTILITY (Duke Energy)	2,074.15	2,500.00	1,460.71	2,000.00
MAINTENACE	EXPENSE	13	541460-02	STREET MAINTENANCE CONTRACT (JERRY REYNOLDS)	59,157.45	59,886.00	45,208.70	65,874.60
OTHER	EXPENSE	14	541600-02	TRAFFIC LIGHT MAINTENANCE (FDOT)	-	15,000.00	-	15,000.00
OTHER	EXPENSE	14	541637-02	ROADS & STREETS MAINTENANCE/REPAIR	24,937.00	-	41,875.18	
OTHER	EXPENSE	15	541637-10	Roads & Streets Maintenance- impact fee fund	-	-		
OTHER	EXPENSE	15	549460-02	RAIL ROAD CROSSING - MAINTENANCE	5,860.00	8,700.00	5,860.00	6,000.00
OTHER	EXPENSE	16	549320-02	STREET SIGNS (Safety & Directional)	5,393.68	15,000.00	4,604.25	4,604.25
OTHER	EXPENSE	16	541431-02	STREET LIGHT - UTILITY (Duke Energy)	55,849.02	56,000.00	42,634.17	55,000.00
OTHER	EXPENSE	17	541530-02	ROAD REPAIR - POTHOLES	-	500.00	-	
OTHER	EXPENSE	17	541610-02	SIDEWALK REPAIR	-	10,000.00	-	30,000.00
		18	541631-02	CAP. OUTLAY - INFRASTRUCTURE	-			
		18	549670-02	HURRICANE EXPENSES			175,008.39	175,000.00
OTHER	EXPENSE	19	541634-02	STORM DRAIN CLEANING (stormceptors) (Stormcept., lift stat. & retention areas)	-	5,000.00	-	5,000.00
		19		TOTAL EXPENSES = R&S-STORMWATER	187,693.30	202,586.00	320,251.40	373,478.85
		20						
		20		TOTAL EXPENSES	187,693.30	202,586.00	320,251.40	373,478.85
		21						
		21						
		22		SUMMARY				
		22						
		23		REVENUES	227,457.98	111,791.00	103,266.58	119,355.00
		23		TRANSFER FROM GF	-	165,795.00	165,795.00	254,123.85
		24		TRANSFER FROM R&S FUND BALANCE	-	-	-	-
		24		TOTAL REVENUE	227,457.98	277,586.00	269,061.58	373,478.85

ROADS & STREETS								
		25						
		25		EXPENDITURES				
		26		ROADS/STREETS/SW	187,693.30	202,586.00	320,251.40	373,478.85
		26		TOTAL EXPENDITURES	187,693.30	202,586.00	320,251.40	373,478.85
		27		DIFFERENCE IN REVENUES AND EXPENDITURES	39,764.68	75,000.00	(51,189.82)	-
		27						
		28		Beginning Fund Balance	490,880.18	490,879.09	542,070.00	490,879.09
		28		Budgeted Ending Reserves	530,644.86	565,879.09	490,880.18	490,879.09
		29						
		29		BUDGETED ADDITION TO R&S RESERVE		75,000.00		-

CITIZEN COMMENTS

ADJOURN