FINAL BUDGET HEARING FY 2026/2027

City Hall – Council Chamber
405 Bagshaw Way, Edgewood, Florida
Monday, September 21, 2026 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. PUBLIC HEARINGS (ORDINANCES – SECOND READINGS & RELATED ACTION)

1. Ordinance 2026-11: Adopt Millage Rate FY 2026/2027
2. Resolution 2026-08: Adopt Final Budget FY 2026/2027

C. CITIZEN COMMENTS

D. ADJOURNMENT

UPCOMING MEETINGS

Monday, October 12, 2026...Planning & Zoning Meeting 6:30 PM (TBD)
Tuesday, October 20, 2026...City Council Meeting 6:30 PM
Friday, October 23, 2026..Trunk or Treat Event 6:00-8:00 PM

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 President Pro-Tem Lomas, Councilmembers McElroy, Santurri and Steele.

From: Sandra Riffle

Date: September 17, 2026

Re: Proposed 2026/2027 Budget and Levy and Budget Motions

The following information is provided to you:

- 20206/27 Proposed budget with budget summary showing reserve calculations
- Ordinance 2026-11 Setting the millage rate
- Resolution 2026-08 Adopting the 2026-27 Budget

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. 2026-11, setting the City of Edgewood's millage rate for Fiscal Year 2026/2027 at 5.250 mills, which represents a 7.35 percent increase over the roll-back rate of 4.8905 mills."

Approval of Budget:
"I move to adopt Resolution No. 2026-08 adopting the City of Edgewood's budget for fiscal year 2026/2027."

ORDINANCE NO. 2026-11

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 2026/2027, BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027 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, 2026, 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 **$ 611,986,600**; and

WHEREAS, a public hearing was held on September 15, 2026, on the proposed millage rate, and all persons desiring to voice objection or make comment upon said millage rate were given an opportunity to do so; and

WHEREAS, on September 21, 2026, 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 comment 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 2026/2027.

Section 2. The operating levy of **5.2500** mills represents a **7.35** percent increase over the rolled-back rate of **4.8905** 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 21st day of September 2026.

FIRST READING: September 15, 2026

SECOND READING: September 21, 2026

____
Richard A. Horn, Council President

ATTEST:

____
Sandra Riffle
City Clerk

RESOLUTION NO. 2026-08

A RESOLUTION OF THE CITY OF EDGEWOOD, ORANGE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2026/2027, BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; 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, 2026, and ending September 30, 2027; and

WHEREAS, a public hearing was held on September 15, 2026 and September 21, 2026, 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 2026/2027 in the amount of $4,611,682.08

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 2026/2027.

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 **21st day of September 2026**.

____
John Dowless, Mayor

____
Richard Alan Horn, Council President

____
Susan Lomas
Council President Pro-Tem

____
Casey McElroy
Council Member

____
Ryan Santurri
Council Member

____
Beth Steele
Council Member

ATTEST:

____
Sandra Riffle, City Clerk

EXHIBIT A
FINAL BUDGET
FISCAL YEAR 2026-27

	General Fund	Roads & Streets	Total City-wide
REVENUES GENERAL FUND	5,580,712.00	$ -	$ 5,580,712.00
REVENUES ROADS & STREETS		$ 123,200.00	$ 123,200.00
TRANSFER FROM GENERAL FUND		$ 151,261.00	$ 151,261.00
USE OF APRA CARRYFORWARD	-	-	-
TRANSFER FROM RESERVE- use of Fund Balance	-	$ -	$ -
TOTAL REVENUES	5,580,712.00	$ 274,461.00	$ 5,855,173.00
EXPENDITURES			
CITY HALL	391,634.81	$ -	391,634.81
POLICE DEPARTMENT	2,672,791.37	$ -	2,672,791.37
MUN.INS./IT/GRANTS/CONTRACTS/CONSULTANTS	915,933.90	$ -	915,933.90
STORMWATER/CONTRACTUAL	29,600.00	$ -	29,600.00
ROADS AND STREETS	-	274,461.00	274,461.00
TRANSFER GF REVENUES TO R&S	327,261.00	$ -	327,261.00
TOTAL EXPENDITURES	4,337,221.08	274,461.00	4,611,682.08
ADDITION TO STORM RESERVE		-	-
DIFFERENCE IN REVENUES AND EXPENSES	1,243,490.92		
Beginning Fund Balance	6,614,513.42		
Budgeted Ending Reserves	7,858,004.34		

City as a whole - Budget Summary (excluding transfers)	5.25 Mills
GENERAL FUND	5,580,712.00
REVENUES ROADS & STREETS	123,200.00
PD CAPITAL	500.00
TOTAL REVENUES	5,704,412.00
EXPENDITURES	
CITY HALL	391,189.81
POLICE DEPARTMENT	2,663,791.37
FIRE AND RESCUE	1,573,664.90
MUN.INS./IT/GRANTS/CONTRACTS/CONSULTANTS	915,933.90
STORMWATER/CONTRACTUAL	29,600.00
ROADS AND STREETS	274,461.00
PD CAPITAL	49,160.31
STORM RESERVE	-
CAPITAL CARRYFORWARD	
TOTAL EXPENDITURES	5,897,801.29
DIFFERENCE IN REVENUES AND EXPENSES	(193,389.29)
Beginning Fund Balance	7,695,911.62
Budgeted Ending Reserves	7,502,522.33

ADDITION TO (USE OF) GENERAL RESERVES	(320,728.98)
ADDITION TO PD CAPITAL RESERVES	92,339.69
ADDITION TO R&S RESERVES	
ADDITION TO STORM RESERVE	35,000.00
CITY WIDE CHANGE IN FUND BALANCE	(193,389.29)

TRANSFER FROM GENERAL FUND (R&S)	151,261.00
TRANSFER FROM GENERAL FUND (PD CAPITAL)	141,000.00
TRANSFER FROM GENERAL FUND (STORM)	35,000.00
TRANSFER GF REVENUES TO R&S, STORM, PD CAPITAL	327,261.00

GENERAL FUND bbbbbbbbbbbbbbbbbbbbbbbbbb CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actuals FY 2024-25	Adopted Budget 2025-26 (5.25 mills)	Actuals FY 2025-26 (as of 6/30/2026)	FISCAL YEAR 2026/27 (5.20 mills)	FISCAL YEAR 2026/27 (5.25 mills)	
GENERAL REVENUES									
REVENUE-TAXES	1	311100-01	AD VALOREM TAXES (REAL ESTATE) (95%) (5.25)	$ 2,547,480.92	$ 2,771,920.00	$ 2,535,440.00	**$ 2,943,237.00**	**$ 2,971,537.00**	611986600
REVENUE-TAXES	2	311110-01	TANGIBLE TAXES (PROPERTY & CENTRALLY ASSESSED) (95%)	$ 189,878.30	$ 195,410.00	$ 200,759.00	**$ 219,861.00**	**$ 221,975.00**	
	3	311120-01	TANGIBLE TAXES (RAILROAD)	$ 969.95	$ 900.00	$ -	$ 900.00	$ 900.00	waiting
REVENUE-TAXES	4	313400-01	UTILITY/SERVICE TAX-GAS (metered/propane)	$ 2,119.97	$ 2,200.00	$ 3,347.00	$ 2,500.00	$ 2,500.00	
REVENUE-TAXES	5	314100-01	UTILITY/SERVICE TAX - POWER	$ 459,859.73	$ 400,000.00	$ 259,164.00	$ 400,000.00	$ 400,000.00	
REVENUE-TAXES	6	314300-01	UTILITY SERVICE TAX - WATER	$ 76,580.09	$ 80,000.00	$ 51,797.00	$ 80,000.00	$ 80,000.00	
REVENUE-TAXES	7	315000-01	LOCAL COMMUNICATIONS SERVICE TAX (CST)*	$ 144,201.62	$ 140,000.00	$ 62,948.00	$ 140,000.00	$ 140,000.00	CST is a direct reflection of lower CST collections in the area.
	8		**TOTAL TAXES**	**3,421,090.58**	**3,590,430.00**	**3,113,455.00**	**3,786,498.00**	**3,816,912.00**	
	9								
REVENUE-LICENSES/PERMITS/FEES	10	316000-01	BUSINESS TAX RECEIPTS	$ 35,006.77	$ 35,000.00	$ 32,476.00	$ 35,000.00	$ 35,000.00	
	11	361500-01	BTR- Orange County			$ 1,169.00	$ 1,000.00	$ 1,000.00	
REVENUE-LICENSES/PERMITS/FEES	12	321200-01	SIGN PERMITS	$ 1,550.00	$ 500.00	$ 450.00	$ 500.00	$ 500.00	
REVENUE-LICENSES/PERMITS/FEES	13	321300-01	ESTATE SALES	$ -	$ -	$ 50.00	$ -	$ -	
REVENUE-LICENSES/PERMITS/FEES	14	322300-01	BLDG REVIEW FEE/SITE-COMMERCIAL	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	
REVENUE-LICENSES/PERMITS/FEES	15	322400-01	BLDG REVIEW FEE/SITE-RESIDENTIAL	$ 2,350.00	$ 1,000.00	$ 800.00	$ 1,000.00	$ 1,000.00	
REVENUE-LICENSES/PERMITS/FEES	16	322700-01	TREE PERMITS	$ 1,292.00	$ -	$ 50.00	$ -	$ -	
REVENUE-LICENSES/PERMITS/FEES	17	329020-01	ADMINISTRATIVE SERVICE FEE (NOTARY-RECORDS REQUEST-COPIES-LIENS)	$ 3,346.05	$ 2,400.00	$ 3,145.00	$ 2,500.00	$ 2,500.00	
REVENUE-LICENSES/PERMITS/FEES	18	329000-01	RIGHT-OF-WAY PERMIT						
REVENUE-LICENSES/PERMITS/FEES	19	322900-01	PASS THRU PERMIT REVENUE	$ 113,290.03	$ 22,600.00	$ 29,848.00	$ 10,000.00	$ 10,000.00	
	20		**TOTAL LICENSES / PERMITS**	**$ 156,934.85**	**$ 61,600.00**	**$ 68,088.00**	**$ 50,100.00**	**$ 50,100.00**	
	21								
REVENUE-INTERGOVERNMENTAL	22	335120-01	MUNICIPAL REVENUE SHARING*	$ 131,043.89	$ 158,360.00	$ 78,426.00	$ 135,000.00	$ 135,000.00	consider increase to $145,600 as FDOR is updated
REVENUE-INTERGOVERNMENTAL	23	335150-01	ALCOHOL BEVERAGE LICENSES	$ 391.55	$ 100.00	$ 1,119.00	$ 300.00	$ 300.00	July
REVENUE-INTERGOVERNMENTAL	24	335180-01	LOCAL GOVT. -1/2 CENT SALES TAX *	$ 515,491.64	$ 476,306.00	$ 285,141.00	$ 465,000.00	$ 465,000.00	Half Cent is a result of population changes in the municipality vs the county as a whole (see subsection 218.62(3), Florida Statute for calculations), as well as potential sales tax collections within the county.
REVENUE-INTERGOVERNMENTAL	25	335190-01	GAS TAX REBATE	$ 3,075.48	$ 1,600.00	$ 2,286.00	$ 2,200.00	$ 2,200.00	
REVENUE-INTERGOVERNMENTAL	26	3344000-01	FEMA HURRICANE REIMBURSEMENT			6,974.00	-	-	
	27		**TOTAL INTERGOVERNMENTAL REVENUE**	**$ 650,002.56**	**$ 636,366.00**	**$ 373,946.00**	**$ 602,500.00**	**$ 602,500.00**	
	28								
	29								1

GENERAL FUND bbbbbbbbbbbbbbbbbbbbbbbbbb CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actuals FY 2024-25	Adopted Budget 2025-26 (5.25 mills)	Actuals FY 2025-26 (as of 6/30/2026)	FISCAL YEAR 2026/27 (5.20 mills)	FISCAL YEAR 2026/27 (5.25 mills)	
REVENUE - CHARGES FOR SERVICES	30	**323100-01**	DUKE ENERGY FRANCHISE FEE	$ 339,908.89	$ 300,000.00	$ 199,476.00	$ 300,000.00	$ 300,000.00	
REVENUE - CHARGES FOR SERVICES	31	**342900-01**	POLICE REPORTS (FINGER PRINTING)	$ 9,152.96	$ 7,500.00	$ 9,592.00	$ 12,000.00	$ 12,000.00	
REVENUE - CHARGES FOR SERVICES	32	**342901-01**	REIMBURSEMENT FOR EXTRA DUTY SERVICES	$ 110,987.06	$ 110,000.00	$ 59,731.00	$ 75,000.00	$ 75,000.00	
REVENUE - CHARGES FOR SERVICES	33	**343400-01**	SOLID WASTE REV (RESIDENTIAL)	$ 281,314.85	$ 340,000.00	$ 289,913.00	$ 340,000.00	$ 340,000.00	$350 per parcel
REVENUE - CHARGES FOR SERVICES	34	**343410-01**	SOLID WASTE REV (COMMERCIAL)	$ 69,972.42	$ 70,000.00	$ 22,239.00	$ 70,000.00	$ 70,000.00	quarterly revenue
	35	**33900-01**	TREE REPLACEMENT TRUST			$ 2,211,508.00			not recurring- restricted
REVENUE - CHARGES FOR SERVICES	36	**349000-01**	LAND USE APP FEES	$ 7,950.00	$ 4,000.00	$ 7,450.00	$ 4,000.00	$ 4,000.00	will not have Haven Oaks
	37		**TOTAL CHARGES FOR SERVICES**	**$ 819,286.18**	**$ 831,500.00**	**$ 2,799,909.00**	**$ 801,000.00**	**$ 801,000.00**	
	38								
REVENUE - FINES & FORFEITURES	39	**352100-04**	2nd DOLLAR EDUCATION	$ 1,425.44	$ 900.00	$ 1,728.00	$ 900.00	$ 900.00	varies year to year
REVENUE - FINES & FORFEITURES	40	**352100-01**	FINES & FORFEITURES (Includes Investigative Costs	$ 17,256.16	$ 14,000.00	$ 17,521.00	$ 17,000.00	$ 17,000.00	varies year to year
	41	**352110-06**	LETF / SEIZURE FUND						
REVENUE - FINES & FORFEITURES	42	**354100-01**	CODE ENFORCEMENT FINES	$ -	$ -	$ 50.00	$ -		
REVENUE - FINES & FORFEITURES	43	**354150-01**	FALSE ALARMS	$ 1,200.00	f	$ 645.00	$ 800.00	$ 800.00	
REVENUE - FINES & FORFEITURES	44	**359000-01**	PARKING FINES	$ 351.28	$ 300.00	$ 230.00	$ 300.00	$ 300.00	
	45		**TOTAL FINES & FORFEITURES**	**$ 20,232.88**	**15,200.00**	**20,174.00**	**19,000.00**	**19,000.00**	
	46								
REVENUE - LICENSES/PERMIT FEES	47	**363200-01**	SCHOOL IMPACT FEES-EDGEWOOD (3%)	$ 5,867.10	$ 5,000.00	$ 360.00	$ 350.00	$ 350.00	nothing expected
REVENUE - CHARGES FOR SERVICES	48	**363210-03**	LAW ENFORCEMENT IMPACT FEES	$ 3,474.00	$ 2,500.00	$ 26,776.00	$ 350.00	$ 350.00	
REVENUE - CHARGES FOR SERVICES	49	**363220-07**	FIRE RESCUE IMPACT FEES				$ -	$ -	
	50		**TOTAL IMPACT FEES**	**$ 9,341.10**	**$ 7,500.00**	**$ 27,136.00**	**$ 700.00**	**$ 700.00**	
	51								
REVENUE-MISCELLANEOUS	52	**361200-01**	INTEREST - SBA GENERAL	$ 1,808.25	$ 2,000.00	$ 1,208.00	$ 1,500.00	$ 1,500.00	
REVENUE-MISCELLANEOUS	53	**361200-08**	INTEREST - SBA STORMWATER	$ 267.61	$ 200.00	$ 179.00	$ 200.00	$ 200.00	
REVENUE-MISCELLANEOUS	54	**361320-01**	INTEREST-TAX COLLECTOR	$ 25,597.40	$ 25,000.00	$ 24,454.00	$ 24,000.00	$ 24,000.00	*varies based on rates/timing*
REVENUE-MISCELLANEOUS	55	**361322-01**	INTEREST-TANGIBLE TAXES	$ 1,377.96	$ 200.00	$ 37.00	$ 100.00	$ 100.00	interest account (for dq payments)
REVENUE - MISCELLANEOUS	56	**361325-01**	INTEREST- BANKS	$ 53,527.36	$ 53,000.00	$ 113,643.00	$ 240,000.00	$ 240,000.00	*both banks - tree fund contr. $2M*
REVENUE-MISCELLANEOUS	57	**361328-01**	INTEREST - GARBAGE/WASTE	$ 2,139.80	$ 1,500.00	$ 1,845.00	$ 1,800.00	$ 1,800.00	interest account (for dq payments)
REVENUE-MISCELLANEOUS	58	**366000-01**	DONATIONS						
REVENUE-MISCELLANEOUS	59	**367100-01**	GRANTS (PD)	$ 17,629.00	$ 14,319.00	$ 3,319.00	$ 11,000.00	$ 11,000.00	per Scott
REVENUE-MISCELLANEOUS	60	**367300-01**	INSURANCE REIMBURSEMENTS	$ 8,116.82	$ -	$ 737.00	$ -	$ -	
REVENUE-MISCELLANEOUS	61	**369810-01**	CONVENIENCE FEE (CH)	$ 1,890.00	$ 1,000.00	$ 665.00	$ 700.00	$ 700.00	
REVENUE-MISCELLANEOUS	62	**369820-01**	CONVENIENCE FEE (PD)	$ 1,725.00	$ 2,300.00	$ 1,469.00	$ 1,700.00	$ 1,700.00	
REVENUE-MISCELLANEOUS	63	**369900-01**	MISCELLANEOUS REVENUES (Revenues with no designated GL#)	$ 2,080.50	$ 3,200.00	$ 3,158.00	$ 3,000.00	$ 3,000.00	
REVENUE-MISCELLANEOUS	64	**369910-01**	CITY NEWSLETTER	$ 2,080.50	$ 1,000.00	$ 943.00	$ 1,000.00	$ 1,000.00	2

GENERAL FUND bbbbbbbbbbbbbbbbbbbbbbbbbb CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actuals FY 2024-25	Adopted Budget 2025-26 (5.25 mills)	Actuals FY 2025-26 (as of 6/30/2026)	FISCAL YEAR 2026/27 (5.20 mills)	FISCAL YEAR 2026/27 (5.25 mills)	
REVENUE-LICENSES/PERMITS/FEES	65	369800-01	SPECIAL EVENTS(Include Sponsorships)	$ 25.00	$ 13,800.00	$ 13,800.00	$ 5,000.00	$ 5,000.00	
	66	369801-01	SPECIAL EVENTS						
REVENUE-MISCELLANEOUS	67	383000-01	LEASE PROCEEDS	$ 44,108.23					
REVENUE-MISCELLANEOUS	68	369950-01	MISCELLANEOUS (PD)	$ 4,336.00	$ -	$ 945.00	$ 500.00	$ 500.00	insurance reimb.
	69								
	70		**TOTAL MISCELLANEOUS REVENUES**	**166,709.43**	**117,519.00**	**166,402.00**	**290,500.00**	**290,500.00**	
	71								
REVENUE-TRANSFER IN	72	389200-01	TRANS TO/ FROM GENERAL FUND	-		-	-	-	
REVENUE-TRANSFER IN	73	389200-04	TRANSFER TO/FROM ED FUND	-		-	-	-	
	74					-			
	75		**TOTAL MISCELLANEOUS REVENUES**	-	-	-	-	-	
	76								
	77		**TOTAL GENERAL FUND REVENUES**	**5,243,597.58**	**5,260,115.00**	**6,569,110.00**	**5,550,298.00**	**5,580,712.00**	
	78								
	79		**REVENUES**	$ 5,243,597.58	$ 5,260,115.00	$ 6,569,110.00	5,550,298.00	5,580,712.00	
	80		**Use of ARPA Carryover**				-	-	
	81		**TRANSFER FROM RESERVES**						
	82		**TOTAL REVENUES**	**5,243,597.58**	**5,260,115.00**	**6,569,110.00**	**5,550,298.00**	**5,580,712.00**	
CITY HALL EXPENDITURES	83								
EXPENSE-PERSONNEL	84	513120-01	SALARY EXPENSE - CH	165,353.60	$ 179,040.00	$ 130,378.00	186,420.00	186,420.00	
EXPENSE-PERSONNEL	85	513130-01	LONGEVITY PAY	1,600.00	$ 1,800.00	$ 2,200.00	2,600.00	2,600.00	
EXPENSE-PERSONNEL	86	513140-01	OVERTIME				-	-	
EXPENSE-PERSONNEL	87	513150-01	HOLIDAY BONUS	600.00	$ 600.00	$ 600.00	600.00	600.00	
EXPENSE-PERSONNEL	88	513201-01	MAYOR'S SALARY (N/A - LISTED FOR PRIOR ACTUALS	33,000.00	$ 36,000.00	$ 24,000.00	36,000.00	36,000.00	
EXPENSE-PERSONNEL	89	513210-01	PAYROLL TAXES - FICA STAFF	11,637.26	$ 13,680.43	$ 9,015.00	14,422.33	14,422.33	
EXPENSE-PERSONNEL	90	513211-01	MAYOR'S P/R TAXES	2,295.00	$ 1,721.25	$ 1,836.00	2,400.00	2,400.00	
EXPENSE-PERSONNEL	91	513230-01	HEALTH / DENTAL/VISION/ LIFE INSURANCE - CH	40,262.21	$ 42,178.26	$ 37,886.00	53,758.00	53,758.00	ch frm $46,396 rates available mid-July
EXPENSE-PERSONNEL	92	513231-01	EMPLOYEE HEALTH REIMBURSEMENT	3,254.82	$ 4,000.00	$ 3,245.00	4,000.00	4,000.00	
EXPENSE-PERSONNEL	93	513520-01	APPAREL (UNIFORM)	599.80	$ 600.00	$ 201.00	500.00	500.00	
EXPENSE-PERSONNEL	94	518220-01	RETIREMENT CONTRIBUTIONS **(FRS)**	22,641.18	$ 25,119.31	$ 19,585.00	25,334.48	25,334.48	
	95		**TOTAL PERSONNEL EXPENSES CH**	**281,243.87**	**$ 304,739.25**	**$ 228,946.00**	**326,034.81**	**326,034.81**	
	96								
	96A	513345-01	Contactual Services			441.00	445.00	445.00	
EXPENSE-OPERATIONS	97	513400-01	TRAVEL / TRAINING - CITY STAFF	1,950.62	$ 3,000.00	$ 1,083.00	2,000.00	2,000.00	
EXPENSE-OPERATIONS	98	513401-01	TRAVEL / TRAINING - CITY COUNCIL	1,536.89	$ 2,500.00	$ 806.00	2,000.00	2,000.00	
EXPENSE-OPERATIONS	99	513411-01	POSTAGE	1,391.93	$ 1,000.00	$ 12.00	1,000.00	1,000.00	
EXPENSE-OPERATIONS	100	513441-01	OFFICE EQUIPMENT / COPIER - rental	5,947.19	$ 6,000.00	$ 4,177.00	6,000.00	6,000.00	
	101	513450-01				$ 98.00			

GENERAL FUND bbbbbbbbbbbbbbbbbbbbbbbbbb CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actuals FY 2024-25	Adopted Budget 2025-26 (5.25 mills)	Actuals FY 2025-26 (as of 6/30/2026)	FISCAL YEAR 2026/27 (5.20 mills)	FISCAL YEAR 2026/27 (5.25 mills)	
EXPENSE-OPERATIONS	102	513460-01	EQUIPMENT REPAIR/MAINTENANCE	1,910.69	$ 1,000.00	$ 91.00	1,000.00	1,000.00	
EXPENSE-OPERATIONS	103	513490-01	MISC. CURRENT CHARGES	1,868.29	$ 1,000.00	$ 1,265.00	1,455.00	1,455.00	made new GL-contractual svcs. Reduced by $455.00
	104	513491-01	COMPUTER CONSULT/SOFTWARE/NETW						
	105	513492-01	CODE ENFORCEMENT EXPENSE						
EXPENSE-OPERATIONS	106	513510-01	OFFICE SUPPLIES	2,022.46	$ 2,000.00	$ 1,429.00	2,000.00	2,000.00	
EXPENSE-OPERATIONS	107	513540-01	DUES / SUBSCR./ MEMBERSHIPS	2,834.90	$ 3,000.00	$ 3,078.00	3,000.00	3,000.00	
EXPENSE-OPERATIONS	108	513542-01	CITY NEWSLETTER	2,860.51	$ 5,000.00	$ 5,877.00	6,000.00	6,000.00	
EXPENSE - OPERATIONS	109	513543-01	SPECIAL EVENTS	9,642.72	$ 18,800.00	$ 18,087.00	10,000.00	10,000.00	
EXPENSE-OPERATIONS	110	513620-01	CAPITAL OUTLAY - RENOVATIONS FOR CITY HALL						
	111		**TOTAL OPERATIONS EXPENSES**	**31,966.20**	**43,300.00**	**36,444.00**	**34,900.00**	**34,900.00**	
	112								
EXPENSE-GENERAL OPERATING	113	513470-01	PRINTING EXPENSES (WILL INCLUDE CODIFICATION-BUSINESS CARDS-NAME PLATES, ETC.)	$ 2,733.21	$ 5,000.00	$ 2,870.00	$ 4,000.00	$ 4,000.00	
EXPENSE-GENERAL OPERATING	114	513615-01	CREDIT CARD FEES	$ 2,060.13	$ 1,500.00	$ 1,243.00	$ 1,500.00	$ 1,500.00	*Varies based on credit*
EXPENSE-GENERAL OPERATING	115	516640-01	Capital outlay- computers	$ -		$ -			card usage
EXPENSE-GENERAL OPERATING	116	519150-01	ELECTIONS (2 Council Seats)	$ -	$ 3,000.00	$ -	$ 3,000.00	$ 3,000.00	
EXPENSE-GENERAL OPERATING	117	519460-01	BUILDING MAINTENANCE	$ 7,259.95	$ 5,000.00	$ 5,204.00	$ 5,000.00	$ 5,000.00	
EXPENSE-GENERAL OPERATING	118	519461-01	LANDSCAPE/BEAUTIFICATION	$ 3,373.71	$ 5,000.00	$ 3,149.00	$ 5,000.00	$ 5,000.00	
EXPENSE-GENERAL OPERATING	119	519492-01	LEGAL ADS-NEW ORDINANCES	$ 4,931.01	$ 3,000.00	$ 3,045.00	$ 3,500.00	$ 3,500.00	
EXPENSE-GENERAL OPERATING	120	519520-01	RECORDING - PUBLIC RECORDS						
EXPENSE-GENERAL OPERATING	121	531430-01	UTILITIES-POWER	$ 5,363.64	$ 5,000.00	$ 3,375.00	$ 5,000.00	$ 5,000.00	
EXPENSE-GENERAL OPERATING	122	533430-01	UTILITIES WATER & SEWER	$ 1,531.68	$ 3,000.00	$ 2,220.00	$ 2,700.00	$ 2,700.00	
EXPENSE-GENERAL OPERATING	123	574491-01	DONATIONS	$ 500.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	
	124		**TOTAL GENERAL OPERATING**	**$ 27,753.33**	**$ 31,500.00**	**$ 21,106.00**	**$ 30,700.00**	**$ 30,700.00**	
	125								
	126		**TOTAL EXPENSES - CITY HALL**	**$ 340,963.40**	**$ 379,539.25**	**$ 286,496.00**	**$ 391,634.81**	**$ 391,634.81**	
	127								
POLICE DEPARTMENT EXPENDITURES	128								
EXPENSE-PERSONNEL	129	521100-01	Personal Leave					-	
EXPENSE-PERSONNEL	130	521121-01	**SALARY EXPENSE - CIVILIAN**	$ 91,596.95	$ 137,840.00	$ 28,099.00	$ 137,280.00	$ 137,280.00	
EXPENSE-PERSONNEL	131	521130-01	RESERVE OFFICERS						
EXPENSE-PERSONNEL	132	521140-01	OVERTIME PAY - PD	$ 44,551.53	$ 30,000.00	$ 28,512.00	$ 50,000.00	$ 50,000.00	
EXPENSE-PERSONNEL	133	521141-01	COURT TIME	$ 2,158.58	$ 4,891.74	$ 3,581.00	$ 5,670.62	$ 5,670.62	
EXPENSE-PERSONNEL	134	521150-01	INCENTIVE PAY - STATE	$ 10,880.00	$ 9,960.00	$ 6,670.00	$ 13,680.00	$ 13,680.00	
EXPENSE-PERSONNEL	135	521151-01	**SALARY EXPENSE - SWORN**	$ 932,169.02	$ 986,188.00	$ 745,424.00	$ 1,122,242.00	$ 1,122,242.00	*from $1,117656. now have updates*
EXPENSE-PERSONNEL	136	521152-01	LONGEVITY PAYMENTS	$ 2,400.00	$ 7,600.00	$ 5,800.00	$ 3,000.00	$ 3,000.00	
EXPENSE-PERSONNEL	137	521153-01	SPECIALTY PAY (includes FTO)	$ 6,364.28		$ 5,421.00	$ 10,800.00	$ 10,800.00	4

GENERAL FUND bbbbbbbbbbbbbbbbbbbbbbbbbbbb CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actuals FY 2024-25	Adopted Budget 2025-26 (5.25 mills)	Actuals FY 2025-26 (as of 6/30/2026)	FISCAL YEAR 2026/27 (5.20 mills)	FISCAL YEAR 2026/27 (5.25 mills)	
EXPENSE-PERSONNEL	138	521155-01	SALARY-IT standby pay	$ 29,809.74	$ -	$ 25,482.00			*moved to PD Civilian Pay*
EXPENSE-PERSONNEL	139	521223-01	FRS IT/Standby pay	$ 9,966.65	$ -	$ 8,943.00			*moved to civilian FRS*
EXPENSE-PERSONNEL	140	521212-01	FICA IT/STANDBY	$ 2,293.74	$ -	$ 1,944.00			*move to PD payroll taxes*
EXPENSE-PERSONNEL	141	521160-01	HOLIDAY BONUS	$ 19,256.00	$ 3,200.00	$ 3,200.00	$ 3,200.00	$ 3,200.00	
EXPENSE-PERSONNEL	142	521162-01	HOLIDAY PAY (PER CBA)	$ 40,159.12	$ 49,259.46	$ 36,924.00	$ 57,102.75	$ 57,102.75	
EXPENSE-PERSONNEL	143	521210-01	PAYROLL TAXES - FICA - ALL PD	$ 83,702.29	$ 94,444.29	$ 61,385.00	$ 107,289.00	$ 107,289.00	from $106,503.95
EXPENSE-PERSONNEL	144	521220-01	FRS - ADMIN STAFF	$ 13,124.16	$ 19,647.00	$ 4,428.00	$ 18,909.00	$ 18,909.00	was $18,716 correction and rate change. rate inc 32.79 to 35.19% = $23,041 increase
EXPENSE-PERSONNEL	145	521221-01	FRS - OFFICERS	$ 343,795.36	$ 379,321.72	$ 330,323.00	$ 464,268.00	$ 464,268.00	was $434,795 late notice in % change
EXPENSE-PERSONNEL	146	521230-01	HEALTH / DENTAL/ VISION/ LIFE INSURANCE -All P	$ 245,525.37	$ 209,633.46	$ 178,058.00	$ 317,250.00	$ 317,250.00	was $209,634
EXPENSE-PERSONNEL	147	521231-01	EMPLOYEE HEALTH REIMBURSEMENT	$ 21,816.87	$ 32,000.00	$ 16,120.00	$ 59,000.00	$ 59,000.00	
EXPENSE-PERSONNEL	148		SUCCESSION PLANNING (New Role)						
	149		**TOTAL PERSONNEL EXPENSES PD**	**$ 1,899,569.66**	**$ 1,963,985.67**	**$ 1,490,314.00**	**$ 2,369,691.37**	**$ 2,369,691.37**	
	150								
EXPENSE - OPERATIONS	151	521310-01	PROF SERV - TESTING/EVAL.	$ 11,240.49	$ 13,800.00	$ 4,953.00	13,800.00	13,800.00	
EXPENSE - OPERATIONS	152	521413-01	POSTAGE	$ 1,006.75	$ 2,700.00	$ 913.00	1,700.00	1,700.00	
EXPENSE - OPERATIONS	153	521430-01	UTILITIES WATER/SEWER	$ 2,191.67	$ 2,400.00	$ 2,722.00	2,400.00	2,400.00	
EXPENSE - OPERATIONS	154	521431-01	UTILITIES-POWER	$ 7,934.75	$ 8,000.00	$ 5,210.00	8,000.00	8,000.00	
EXPENSE - OPERATIONS	155	521433-01	FUEL (Vehicles/Generator)	$ 47,422.48	$ 50,000.00	$ 35,891.00	50,000.00	50,000.00	
EXPENSE - OPERATIONS	156	521460-01	MAINTENANCE-VEHICLES	$ 9,967.79	$ 8,000.00	$ 2,326.00	10,000.00	10,000.00	
EXPENSE - OPERATIONS	157	521461-01	REPAIR OF DEPARTMENT EQUIPMENT	$ 12,826.20	$ 12,000.00	$ 5,267.00	9,000.00	9,000.00	varies year to year. 25-26 trending better than normal
EXPENSE - OPERATIONS	158	521462-01	BUILDING RENOVATIONS/MAINTENANCE	$ 7,324.79	$ 83,500.00	$ 12,009.00	8,500.00	8,500.00	
EXPENSE - OPERATIONS	159	521463-01	REPAIR-VEHICLES	$ 52,583.65	$ 42,000.00	$ 58,106.00	58,000.00	58,000.00	
EXPENSE - OPERATIONS	160	521493-01	SPECIAL EVENTS - PD	$ 4,259.29	$ 4,000.00	$ 2,072.00	4,000.00	4,000.00	
EXPENSE - OPERATIONS	161	521495-01	MISCELLANEOUS EXPENSES - PD	$ 2,408.53	$ 3,000.00	$ 1,286.00	3,000.00	3,000.00	
EXPENSE - OPERATIONS	162	521510-01	OFFICE SUPPLIES	$ 2,880.51	$ 4,000.00	$ 3,462.00	4,000.00	4,000.00	
EXPENSE - OPERATIONS	163	521522-01	SPECIAL POLICE SUPPLIES & UNIFORMS	$ 52,957.04	$ 43,319.00	$ 28,889.00	41,900.00	41,900.00	
EXPENSE - OPERATIONS	164	521524-01	OFFICE EQUIPMENT	$ 205.35	$ 2,000.00	$ 147.00	2,000.00	2,000.00	varies year to year. 24-25 and 25-26 trending better than usual.
EXPENSE - OPERATIONS	165	521530-01	MAINTENANCE CONTRACTS	$ 40,576.46	$ 48,340.00	$ 47,906.00	52,000.00	52,000.00	
EXPENSE - OPERATIONS	166	521541-01	EDUCATION REIMBURSEMENT	$ -	$ 2,500.00	$ -	2,500.00	2,500.00	
EXPENSE - OPERATIONS	167	521543-01	TRAINING **(Uncommitted Funds)**	$ 30,689.18	$ 31,500.00	$ 8,651.00	31,500.00	31,500.00	
EXPENSE - OPERATIONS	168	522100-04	Training (committed)	$ 1,921.92					
EXPENSE - OPERATIONS	169	521615-01	CREDIT CARD FEES	$ 484.62	$ 4,000.00	$ 361.00	800.00	800.00	Talk to Brett about timing
EXPENSE - OPERATIONS	170	521640-01	POLICE VEHICLES/EQUIPMENT (NEW CAPITAL OUTLAY ACCOUNT) CODE	$ 44,108.23					in PD Capital fund
EXPENSE - OPERATIONS	171	521642-01	VEHICLE INTEREST EXPENSE (CODE)				-	-	in PD Capital fund

GENERAL FUND bbbbbbbbbbbbbbbbbbbbbbbbbb CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actuals FY 2024-25	Adopted Budget 2025-26 (5.25 mills)	Actuals FY 2025-26 (as of 6/30/2026)	FISCAL YEAR 2026/27 (5.20 mills)	FISCAL YEAR 2026/27 (5.25 mills)	
EXPENSE - OPERATIONS	172	521643-01	VEHICLE PRINCIPAL EXPENSE				-	-	in PD Capital fund
EXPENSE - OPERATIONS	173	521645-01	Capital Outlay-grants				-	-	
	174		**TOTAL OPERATIONS EXPENSES PD**	**$ 332,989.70**	**$ 365,059.00**	**$ 220,171.00**	**$ 303,100.00**	**$ 303,100.00**	
	175								
	176		**TOTAL EXPENSES - POLICE DEPARTMENT**	**$ 2,232,559.36**	**$ 2,329,044.67**	**$ 1,710,485.00**	**$ 2,672,791.37**	**$ 2,672,791.37**	
	177								
OFF DUTY SERVICES (INTER-GOVERNMENTAL SERVICES)	178								
EXPENSE - OPERATIONS	179	521154-01	EXTRA DUTY SALARY OFFICERS (OFF DUTY)	$ 98,055.71	$ 100,000.00	$ 54,141.00	$ 100,000.00	$ 100,000.00	
EXPENSE - OPERATIONS	180	521211-01	EXTRA DUTY SALARY TAXES	$ 9,283.50	$ 7,600.00	$ 4,586.00	$ 7,600.00	$ 7,600.00	
	181								
	182		**TOTAL OFF DUTY SERVICES (INTER-GOVERNMENTAL SERVICES)**	**$ 107,339.21**	**$ 107,600.00**	**$ 58,727.00**	**$ 107,600.00**	**$ 107,600.00**	
	183								
MUNICIPAL INSURANCE	184								
EXPENSE - GENERAL	185	519451-01	INSURANCE -PROPERTY	$ 27,365.75	$ 15,950.00	$ 20,422.00	$ 17,545.00	$ 17,545.00	rates not yet available
EXPENSE - GENERAL	186	519452-01	INSURANCE - GL/COMP/PROFESSIONAL	$ 53,124.75	$ 48,302.00	$ 42,693.00	$ 53,132.20	$ 53,132.20	rates not yet available
EXPENSE - GENERAL	187	519450-01	INSURANCE - PUBLIC OFFICIALS (Included with general)						rates not yet available
EXPENSE - GENERAL	188	521240-01	INSURANCE - WCOMP(PD/CH)	$ 63,027.75	$ 43,000.00	$ 46,540.00	$ 47,300.00	$ 47,300.00	rates not yet available
EXPENSE - GENERAL	189	521452-01	INSURANCE - VEHICLES (Liability & Damage)	$ 27,890.75	$ 20,065.00	$ 22,722.00	$ 22,071.00	$ 22,071.00	rates not yet available
EXPENSE - GENERAL	190	521455-01	INSURANCE - STATUTORY	$ 725.00	$ 1,087.00	$ 609.00	$ 1,195.70	$ 1,195.70	rates not yet available
	191		**TOTAL EXPENSES - MUNICIPAL INSURANCE**	**172,134.00**	**128,404.00**	**132,986.00**	**141,243.90**	**141,243.90**	
	192								
INFORMATION TECHNOLOGY	193								
EXPENSE-PERSONNEL	194	516499-01	Computer (Consult/Software/Network/Internet-CH & PI	$ 99,355.05	$ 90,000.00	$ 100,790.00	$ 112,000.00	$ 112,000.00	Includes consulting
	195		**TOTAL INFORMATION TECHNOLOGY**	**99,355.05**	**90,000.00**	**100,790.00**	**112,000.00**	**112,000.00**	
GRANTS	196								
EXPENSE	197	513830-01	ECD PARTNERSHIP GRANTS PROGRAM	$ -	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	
EXPENSE	198	521535-01	GRANT EXPENSE	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	
EXPENSE	199	521620-01	BUSINESS PARTNERSHIP GRANT	$ -		$ -	$ -	$ -	
EXPENSE	200	521910-01	NEIGHBORHOOD PARTNERSHIP GRANTS PROG.	$ 3,280.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	
EXPENSE	201	570000-01	ARPA FUNDS EXPENSES				-	-	*all ARPA funds spent*
	202		**TOTAL EXPENSES - GRANTS**	**4,280.00**	**11,000.00**	**-**	**11,000.00**	**11,000.00**	
CONTRACTS/CONSULTANTS/FACILITIES	203								
EXPENSE - GENERAL OPERATING	204	519490-01	FACILITY SECURITY (CH & PD)	564.65	$ 663.00	$ 854.00	1,130.00	1,130.00	
	205								
	206		**TOTAL EXPENSES - FACILITIES & ALARM**	**564.65**	**663.00**	**854.00**	**1,130.00**	**1,130.00**	
	207								
EXPENSE - AGREEMENT	208	513441-01	OFFICE EQUIPMENT - RENTAL	5,947.19	$ -	$ -			*included above in GG*
	209		**TOTAL EXPENSES - EQUIPMENT RENTAL**	**5,947.19**	**-**	**-**	**-**	**-**	
	210								
EXPENSE-CONSULTING	211	514310-01	LEGAL COUNSEL	71,885.00	$ 75,000.00	$ 49,368.00	75,000.00	75,000.00	expect increase
EXPENSE-CONSULTING	212	514320-01	CODE ENFORCMENT MAGISTRATE	3,094.00	$ 3,000.00	$ -	3,000.00	3,000.00	

GENERAL FUND bbbbbbbbbbbbbbbbbbbbbbbbbb CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actuals FY 2024-25	Adopted Budget 2025-26 (5.25 mills)	Actuals FY 2025-26 (as of 6/30/2026)	FISCAL YEAR 2026/27 (5.20 mills)	FISCAL YEAR 2026/27 (5.25 mills)	
EXPENSE-CONSULTING	213	514330-01	RED LIGHT HEARING OFFICER		$ -	$ -	-	-	
	214		**TOTAL EXPENSES - LEGAL SERVICES**	**$ 74,979.00**	**$ 78,000.00**	**$ 49,368.00**	**$ 78,000.00**	**$ 78,000.00**	
	215								
EXPENSE-SERVICE CONTRACT	216	522400-01	ORANGE CTY FIRE/RESCUE CONTRACT FEES	$ 1,323,148.06	$ 1,461,918.92	$ 1,420,818.61	1,573,664.90	1,573,664.90	2.8437 millage $152,846 increase 10.76%
EXPENSE-SERVICE CONTRACT	217	521340-01	ORANGE COUNTY DISPATCHER FEES	$ 43,275.60	$ 45,000.00	$ 21,638.00	45,000.00	45,000.00	
	218		**TOTAL EXPENSES - FIRE/RESCUE**	**$ 1,366,423.66**	**$ 1,506,918.92**	**$ 1,442,456.61**	**$ 1,618,664.90**	**$ 1,618,664.90**	
	219								
EXPENSE-CONSULTING	220	539310-01	GENERAL ENGINEERING	$ 28,343.42	$ 30,000.00	$ 21,435.00	30,000.00	30,000.00	
	221		**TOTAL EXPENSES - ENGINEERING SERVICES**	**$ 28,343.42**	**$ 30,000.00**	**$ 21,435.00**	**$ 30,000.00**	**$ 30,000.00**	
	222								
EXPENSE-GENERAL OPERATING	223	513320-01	AUDITOR	27,600.00	$ 27,600.00	$ 28,500.00	29,000.00	29,000.00	
EXPENSE-GENERAL OPERATING	224	513321-01	BOOKKEEPING SERVICES	22,911.00	$ 22,000.00	$ 12,000.00	22,000.00	22,000.00	
EXPENSE-GENERAL OPERATING	225	519340-01	PAYROLL SERVICES	9,297.53	$ 3,300.00	$ 2,636.00	3,600.00	3,600.00	
	226		**TOTAL EXPENSES - ACCOUNTING/AUDIT**	**$ 59,808.53**	**$ 52,900.00**	**$ 43,136.00**	**$ 54,600.00**	**$ 54,600.00**	
	227								
EXPENSE-GENERAL OPERATING	228	513340-01	JANITORIAL SERVICES (Covenant Cleaning)	3,178.74	9,438.00	6,813.00	9,438.00	9,438.00	no change - inc. ly
	229		**TOTAL EXPENSES - JANITORIAL SERVICES**	**$ 3,178.74**	**$ 9,438.00**	**$ 6,813.00**	**$ 9,438.00**	**$ 9,438.00**	
	230								
EXPENSE-CONSULTING	231	515310-01	PLANNING FEES	49,419.38	$ 30,000.00	$ 56,644.00	38,000.00	38,000.00	
	232	541310-01	PASS THRU EXPENSE	113,290.03	$ 252,449.49	$ 29,848.00	10,000.00	10,000.00	nets with revenue,
	233		**TOTAL EXPENSES - PLANNING SERVICES**	**162,709.41**	**282,449.49**	**86,492.00**	**48,000.00**	**48,000.00**	
	234								
EXPENSE-RESIDENTIAL	235	534130-01	SOLID WASTE COST (RESIDENTIAL)		$ 230,000.00	$ 203,544.00	277,922.00	277,922.00	more homes, rate increase
	236		**TOTAL EXPENSES - GARBAGE COLLECTION**	**$ -**	**$ 230,000.00**	**$ 203,544.00**	**$ 277,922.00**	**$ 277,922.00**	
	237								
	238		**TOTAL MUN.INS./IT /GRANTS/ CONTRACTS/CONSULTANTS/OFF DUTY**	$ 2,085,062.86	$ 2,527,373.41	$ 2,146,601.61	$ 2,489,598.80	$ 2,489,598.80	
	239								
	240		**TOTAL GENERAL FUND EXPENSES -CH/PD/ MUN.INS./IT/GRANTS/CONTRACTS/ CONSULTANTS**	$ 4,658,585.62	$ 5,235,957.33	$ 4,143,582.61	$ 5,554,024.98	$ 5,554,024.98	
	241								
STORMWATER	242								
EXPENSE	243	541100-08	STORMWATER TESTING (Watershed)		9,600.00	9,502.00	9,600.00	9,600.00	
EXPENSE	244	521650-08	CAPITAL OUTLAY - STORMWATER		5,000.00	16,815.00	20,000.00	20,000.00	
	245		**TOTAL EXPENSES = Contractual**	**$ -**	**$ 14,600.00**	**$ 26,317.00**	**$ 29,600.00**	**$ 29,600.00**	
	246								
Transfers	247								
EXPENSE	248	551510-01	TRANSFER TO ROADS & STREET			254,124.00	151,261.00	151,261.00	
EXPENSE	249	551511-01	TRANSFER TO STORM RESERVE			35,000.00	35,000.00	35,000.00	
EXPENSE	250	551512-01	TRANSFER TO PD CAPITAL RESERVE			131,000.00	141,000.00	141,000.00	
	251		**Transfers**	**$ -**	**$ -**	**$ 420,124.00**	**$ 327,261.00**	**$ 327,261.00**	
	252								
	253		**TOTAL GF EXPENSES**	**$ 4,658,585.62**	**$ 5,250,557.33**	**$ 4,590,023.61**	**$ 5,910,885.98**	**$ 5,910,885.98**	

GENERAL FUND bbbbbbbbbbbbbbbbbbbbbbbbbb CATEGORY	Line #	Account #	ACCOUNT DESCRIPTION	Actuals FY 2024-25	Adopted Budget 2025-26 (5.25 mills)	Actuals FY 2025-26 (as of 6/30/2026)	FISCAL YEAR 2026/27 (5.20 mills)	FISCAL YEAR 2026/27 (5.25 mills)	
	254								
	255								
	256								
	257								
	258		SUMMARY- GENERAL FUND				5.2 mils	5.25 mils	
	259		REVENUES	5,243,597.58	5,260,115.00	6,569,110.00	5,550,298.00	5,580,712.00	
	260		Use of ARPA Carryover		-	-	-	-	
	261		TRANS FROM RESERVE- use of Fund Balance	-		-	-	-	
	262		TOTAL REVENUES	5,243,597.58	5,260,115.00	6,569,110.00	5,550,298.00	5,580,712.00	
	263								
	264		EXPENDITURES						
	265		CITY HALL	340,963.40	379,539.25	286,496.00	391,634.81	391,634.81	
	266		POLICE DEPARTMENT	2,232,559.36	2,329,044.67	1,710,485.00	2,672,791.37	2,672,791.37	
	267		FIRE AND RESCUE	1,323,148.06	1,461,918.92	1,420,818.61	1,573,664.90	1,573,664.90	
	268		MUN.INS./IT/GRANTS/CONTRACTS/ CONSULTANTS	761,914.80	1,065,454.49	725,783.00	915,933.90	915,933.90	
	269		STORMWATER/CONTRACTUAL	-	14,600.00	26,317.00	29,600.00	29,600.00	
	270		TRANSFER GF REVENUES TO R&S, STORM, PD	-	-	420,124.00	327,261.00	327,261.00	
	271		TOTAL EXPENDITURES	4,658,585.62	5,250,557.33	4,590,023.61	5,910,885.98	5,910,885.98	
	272								
	273		DIFFERENCE IN REVENUES AND EXPENSES	585,011.96	9,557.67	1,979,086.39	(360,587.98)	(330,173.98)	
	274								
	275		Beginning Fund Balance			$ 4,119,227.00	$ 6,098,313.39	$ 6,098,313.39	County and Municipal Reven
	276		Budgeted Ending Reserves	585,011.96		$ 6,098,313.39	$ 5,737,725.41	$ 5,768,139.41	

Dept.	ROADS AND STREETS	Line #	GL	Category	Actuals FY 2024-25	Adopted Budget FY 2025-26 5.25 mils	Actuals FY 2025-26 (as of 6/30/2026)	FISCAL YEAR 2026-27 (5.25 mills)	Notes/ source
CITY HALL	REVENUE - ROADS/STREETS	1	363240-10	TRANSPORTATION IMPACT FEES	$ 37,350.00	$ 25,000.00	$ 987,350.20	$ 25,000.00	
		2		**TOTAL IMPACT FEES**	**$ 37,350.00**	**$ 25,000.00**	**$ 987,350.20**	**$ 25,000.00**	
ROADS & STREETS REVENUES		3							
CITY HALL	REVENUE - ROADS & STREETS	4	312410-02	LOCAL OPTION GAS	$ 82,885.49	$ 36,498.12	$ 42,830.00	$ 36,000.00	
CITY HALL	REVENUE - ROADS & STREETS	5	361200-02	INTEREST - SBA ROAD	$ 125.00	$ 2,000.00	$ 84.00	$ 1,200.00	
CITY HALL	REVENUE - ROADS & STREETS	6	335122-02	Municipal Gas Tax	$ 28,350.11	$ 27,555.00	$ 16,636.00	$ 25,000.00	
CITY HALL	REVENUE - ROADS & STREETS	7	369900-02	Miscellaneous- R&S	$ -	$ -	$ -		
		8	334400-02	FEMA HURRICANE REIMBURSEMENT	$ -	$ -	$ -	$ -	
CITY HALL	REVENUE - ROADS & STREETS	9	399900-02	FDOT REIMBURSEMENT AGREEMENT - (AM310-St Hwy Lighting & Maint. Agreement)	$ 18,543.02	$ 36,000.00	$ -	$ 36,000.00	
		10		**TOTAL ROADS & STREETS REVENUES**	**129,903.62**	**102,053.12**	**59,550.00**	**98,200.00**	
		11							
CITY HALL	REVENUE - ROADS & STREETS	12	389200-02	Transfer from General Fund- for operations	**165,795.00**	**219,425.48**	**254,124.00**	**151,261.00**	
CITY HALL	REVENUE - ROADS & STREETS	13	389200-02	Transfer from General Fund- for addition to reserve	**-**				
		14		**TOTAL TRANSFERS**	**165,795.00**	**219,425.48**	**254,124.00**	**151,261.00**	
		15							
		16		**TRANSFER FROM R&S FUND BALANCE**	**-**	**-**		**-**	
		17							
		18		**TOTAL REVENUES**	**333,048.62**	**346,478.60**	**1,301,024.20**	**274,461.00**	
		19							
Expenses		20							
OTHER	EXPENSE	21	541410-02	TREE REMOVAL	$ 3,960.48	$ 15,000.00		15,000.00	
OTHER	EXPENSE	22	541320-02	TRAFFIC LIGHT UTILITY (Duke Energy)	$ 1,973.09	$ 2,000.00	$ 1,551.00	2,000.00	
MAINTENAC	EXPENSE	23	541460-02	STREET MAINTENANCE CONTRACT (JERRY REYNOLDS)	$ 62,789.83	$ 65,874.60	$ 55,004.00	72,461.00	increase 10%
OTHER	EXPENSE	24	541600-02	TRAFFIC LIGHT MAINTENANCE (FDOT)	$ -	$ 15,000.00	$ -	5,000.00	
OTHER	EXPENSE	25	541637-02	ROADS & STREETS MAINTENANCE/REPAIR	$ 185.69				
OTHER	EXPENSE	26	541637-10	Roads & Streets Maintenance- impact fee fund					
OTHER	EXPENSE	27	549460-02	RAIL ROAD CROSSING - MAINTENANCE	$ 5,860.00	$ 6,000.00	$ 14,315.00	6,000.00	
OTHER	EXPENSE	28	549320-02	STREET SIGNS (Safety & Directional)	$ 6,081.35	$ 4,604.00	$ 749.00	4,000.00	
OTHER	EXPENSE	29	541431-02	STREET LIGHT - UTILITY (Duke Energy)	$ 57,746.17	$ 55,000.00	$ 44,302.00	55,000.00	
OTHER	EXPENSE	30	541530-02	ROAD REPAIR - POTHOLES	$ -	$ -	$ -		
OTHER	EXPENSE	31	541610-02	SIDEWALK REPAIR	$ 2,600.50	$ 3,000.00	$ -	10,000.00	
		32	541620-02	CAP. OUTLAY - INFRASTRUCTURE	$ 42,712.00		$ -		
		33	549670-02	HURRICANE EXPENSES	$ 175,008.39	$ 175,000.00	$ -	100,000.00	
OTHER	EXPENSE	34	541634-02	STORM DRAIN CLEANING (stormceptors) (Stormcept., lift stat. & retention areas)	$ -	$ 5,000.00	$ 1,850.00	5,000.00	
		35		**TOTAL EXPENSES = R&S-STORMWATER**	**358,917.50**	**346,478.60**	**117,771.00**	**274,461.00**	
		36							
		37		**TOTAL EXPENSES**	**358,917.50**	**346,478.60**	**117,771.00**	**274,461.00**	

38						
40	**SUMMARY**	**Actuals FY 2024-25**	**Adopted Budget FY 2025-26 5.25 mils**	**Actuals FY 2025-26 (as of 6/30/2026)**	**FISCAL YEAR 2026-27 (5.25 mills)**	
41						
42	**REVENUES**	**167,253.62**	**127,053.12**	**1,046,900.20**	**123,200.00**	
43	**TRANSFER FROM GF**	**165,795.00**	**219,425.48**	**254,124.00**	**151,261.00**	
44	**TRANSFER FROM R&S FUND BALANCE**	**-**	**-**	**-**	**-**	
45	**TOTAL REVENUE**	**333,048.62**	**346,478.60**	**1,301,024.20**	**274,461.00**	
46						
47	**EXPENDITURES**					
48	**ROADS/STREETS/SW**	**358,917.50**	**346,478.60**	**117,771.00**	**274,461.00**	
49	**TOTAL EXPENDITURES**	**358,917.50**	**346,478.60**	**117,771.00**	**274,461.00**	
50	**DIFFERENCE IN REVENUES AND EXPENDITURES**	**(25,868.88)**	**-**	**1,183,253.20**	**-**	
51						
52	Beginning Fund Balance	**542,070.00**	**516,201.00**	**516,200.03**	1,699,453.23	current ending fund bal
53	Budgeted Ending Reserves	**516,201.12**	**516,201.00**	**1,699,453.23**	1,699,453.23	
54						
55	**BUDGETED ADDITION TO R&S RESERVE**		**-**		**-**	

Summary is based on lowest proposed millage rate

	Balance 6/30/26	Revenues	Expenses	Transfers	Projected Ending	Budgeted change (no transfers)	Total Change with transfers
Restricted							
Police training (-04)	51,113.17				51,113.17		
Law Enforcement Trust (-06)	10,727.45				10,727.45		
Stormwater (-08)	(60,574.62)	200.00	(29,600.00)		(89,974.62)		
Tree Replacement	2,211,507.81				2,211,507.81		
	2,212,773.81	200.00	(29,600.00)	-	2,183,373.81		
Committed							
Police Impact (-03)	48,388.11	350.00			48,738.11		
Fire Impact (-07)	233.88				233.88		
	48,621.99	350.00	-	-	48,971.99		
Unassigned	3,836,924.03	5,549,748.00	(5,544,579.98)	(327,261.00)	3,514,831.05		
Total General Fund	**6,098,319.83**	**5,550,298.00**	**(5,574,179.98)**	**(327,261.00)**	**5,747,176.85**	**(23,881.98)**	**(351,142.98)**
Assigned							
Storm Reserve (-11)	105,000.00			35,000.00	140,000.00	**-**	**35,000.00**
PD Capital (-12)	92,157.03	500.00	(49,160.31)	141,000.00	184,496.72	**(48,660.31)**	**92,339.69**
Capital Carryforward (-13)	1,400,000.00				1,400,000.00	-	-
Special Funds	1,597,157.03	500.00	(49,160.31)	176,000.00	1,724,496.72	(48,660.31)	127,339.69
Roads & Streets (-02)	278,530.53	98,200.00			376,730.53		
Transportation Impact (-10)	1,112,263.83	25,000.00			1,137,263.83		
	1,390,794.36	123,200.00	-	-	1,513,994.36		
Assigned- 02	308,659.00		(274,461.00)	151,261.00	185,459.00		

Total R&S	**1,699,453.36**	**123,200.00**	**(274,461.00)**	**151,261.00**	**1,699,453.36**	**(151,261.00)**	**-**
City as a whole	9,394,930.22	5,673,998.00	(5,897,801.29)	-	9,171,126.93		
Max Reserves							
75% total revenues		4,255,499.00					
Projected unassigned		3,514,831.05					
Over (under) max		(740,667.95)					

FUND	DEPT	CATEGORY		GL #	CAPITAL CARRYFORWARD ACCOUNT DESCRIPTION	Actuals Fiscal Year 2023/2024	Final Budget Fiscal Year 2023/2024 (5.25 mills)	ADOPTED BUDGET FISCAL YEAR 2024/2025 5.25 mils	Actuals Fiscal Year 2024/2025 (as of 6/30/25)	PROPOSED BUDGET FISCAL YEAR 2025/2026	Notes/ source	
PD CAPITAL REVENUES			1									
			2									
			3		TOTAL REVENUE	-	-	-	-	-		
			4									
PD CAPITAL	PD	REVENUE - PD	5	389200-13	Transfer from General Fund	1,400,000.00	-	-				
			6		TOTAL TRANSFERS	1,400,000.00	-	-	-	-		
			7									
			8		TRANSFER FROM CAPITAL FUND BALANCE		-	-		-		
			9									
			10		TOTAL REVENUES	1,400,000.00	-	-	-	-		
			11									
			12									
PD CAPITAL			13									
PD CAPITAL	PD	EXPENSE - OPERATIONS	14									
PD CAPITAL	PD	EXPENSE - OPERATIONS	15									
PD CAPITAL	PD	EXPENSE - OPERATIONS	16									
			17		TOTAL EXPENSES = CAPITAL RESERVE	-	-	-	-	-		
			18									
			19		TOTAL EXPENSES	-	-	-	-	-		
			20									

FUND	DEPT	CATEGORY		GL #	CAPITAL CARRYFORWARD ACCOUNT DESCRIPTION	Actuals Fiscal Year 2023/2024	Final Budget Fiscal Year 2023/2024 (5.25 mills)	ADOPTED BUDGET FISCAL YEAR 2024/2025 5.25 mils	Actuals Fiscal Year 2024/2025 (as of 6/30/25)	PROPOSED BUDGET FISCAL YEAR 2025/2026	Notes/ source	
			21									
			22		**SUMMARY**							
			23									
			24		**REVENUES**	-	-	-	-	-		
			25		**TRANSFER FROM GF**	1,400,000.00	-	-	-	-		
			26		**TRANSFER FROM CAPITAL FUND BALANCE**	-	-	-	-	-		
			27		**TOTAL REVENUE**	1,400,000.00	-	-	-	-		
			28									
			29		**EXPENDITURES**							
			30		**CAPITAL**	-	-	-	-	-		
			31		**TOTAL EXPENDITURES**	-	-	-	-	-		
			32		**DIFFERENCE IN REVENUES AND EXPENDITURES**	1,400,000.00	-	-	-	-		
			33									
			34		Beginning Fund Balance	-	-	-	1,400,000.00	**1,400,000.00**		
			35		Budgeted Ending Reserves	1,400,000.00	-	-	1,400,000.00	**1,400,000.00**	projected ending balance	
			36									

ADJOURN