CITY COUNCIL BUDGET WORKSHOP #1

City Hall – Council Chamber
405 Bagshaw Way, Edgewood, Florida
Wednesday, July 09, 2025 at 9:00 AM

AGENDA

Welcome! We are very glad you have joined us for today's budget workshop. Please silence all cellular phones and pagers during the meeting. Thank you for participating in your City Government.

A. CALL TO ORDER

B. REVIEW & DISCUSSION

C. ADJOURNMENT

UPCOMING BUDGET MEETINGS/HEARINGS

Tuesday, August 12, 2025..2nd Budget Workshop 4:30PM
Thursday, August 28, 2025.......................................3rd Budget Workshop (if needed) 6:00PM
Tuesday, September 9, 2025....................................1st Budget Hearing 5:30PM
Monday, September 15, 2025..................................2nd Budget Hearing & Council Meeting 6:30PM

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

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)	FISCAL YEAR 2025/26 (5.30 mills)	FISCAL YEAR 2025/26 (5.35 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	**2,964,272.00**	**2,992,503.00**	**3,231,928.00**	555,773,423		
REVENUE-TAXES	2	311110-01	TANGIBLE TAXES (PROPERTY & CENTRALLY ASSESSED) (95%)	180,761.67	180,972.00	182,938.09	**192,352**	**194,184**	**196,016**		555,773,423	
	3	311120-01	TANGIBLE TAXES (RAILROAD)	388.37		969.95						
REVENUE-TAXES	4	313400-01	UTILITY/SERVICE TAX-GAS (metered/propane)	1,768.20	2,000	2,021.41	2,200.00	2,200.00	2,200.00			
REVENUE-TAXES	5	314100-01	UTILITY/SERVICE TAX - POWER	393,902.22	340,000	256,050.29	360,000.00	360,000.00	360,000.00			
REVENUE-TAXES	6	314300-01	UTILITY SERVICE TAX - WATER	79,334.71	72,000	51,620.32	75,000.00	75,000.00	75,000.00			
REVENUE-TAXES	7	315000-01	LOCAL COMMUNICATIONS SERVICE TAX (CST)	144,016.56	143,560.00	89,094.96	133,000.00	133,000.00	133,000.00			
	8		**TOTAL TAXES**	**3,166,349**	**3,251,070**	**2,830,541.66**	**3,726,824**	**3,756,887**	**3,998,144**			
	9											
REVENUE-LICENSES/PERMITS/FEES	10	316000-01	BUSINESS TAX RECEIPTS	39,512.48	36,000.00	34,269.21	34,500.00	34,500.00	34,500.00			
REVENUE-LICENSES/PERMITS/FEES	11	321200-01	SIGN PERMITS	1,900.00	400.00	850.00	500.00	500.00	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	100.00	100.00			
REVENUE-LICENSES/PERMITS/FEES	14	322400-01	BLDG REVIEW FEE/SITE-RESIDENTIAL	1,750.00	1,000.00	1,150.00	1,000.00	1,000.00	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	2,400.00	2,400.00			
REVENUE-LICENSES/PERMITS/FEES	17	329000-01	RIGHT-OF-WAY PERMIT	-	-	-	-	-	-			
REVENUE-LICENSES/PERMITS/FEES	18	339000-01	TREE REPLACE TRUST	-	-	-	-	-	-			
	19		**TOTAL LICENSES / PERMITS**	**46,284.98**	**40,300.00**	**38,248.21**	**38,500.00**	**38,500.00**	**38,500.00**			
	20											
REVENUE-INTERGOVERNMENTAL	21	335120-01	MUNICIPAL REVENUE SHARING	130,673.80	$156,428.00	66,046.07	$99,000	$99,000	$99,000			
REVENUE-INTERGOVERNMENTAL	22	335150-01	ALCOHOL BEVERAGE LICENSES	433.51	$400.00	48.94	100.00	100.00	100.00			
REVENUE-INTERGOVERNMENTAL	23	335180-01	LOCAL GOVT. -1/2 CENT SALES TAX	500,957.18	$459,294.00	294,722.71	$442,000	$442,000	$442,000			
REVENUE-INTERGOVERNMENTAL	24	335190-01	GAS TAX REBATE	1,856.99	$1,500.00	1,542.75	1,600.00	1,600.00	1,600.00			
REVENUE-INTERGOVERNMENTAL	25	370000-01	ARPA FUNDS		-	-	-	-	-			
	26		**TOTAL INTERGOVERNMENTAL REVENUE**	**633,921.48**	**617,622.00**	**362,360.47**	**$542,700**	**$542,700**	**$542,700**		where is PD capital 369950-12	
	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	300,000.00	300,000.00			
REVENUE - CHARGES FOR SERVICES	30	342900-01	POLICE REPORTS (FINGER PRINTING)	9,645.86	10,000.00	4,175.98	5,200.00	5,200.00	5,200.00			
REVENUE - CHARGES FOR SERVICES	31	342901-01	REIMBURSEMENT FOR EXTRA DUTY SERVICES	97,811.36	43,060.00	87,985.00	100,000.00	100,000.00	100,000.00			
REVENUE - CHARGES FOR SERVICES	32	343400-01	SOLID WASTE REV (RESIDENTIAL)	271,237.88	281,000.00	257,944.75	300,000.00	300,000.00	300,000.00			
REVENUE - CHARGES FOR SERVICES	33	343410-01	SOLID WASTE REV (COMMERCIAL)	50,688.42	44,000.00	58,873.52	64,000.00	64,000.00	64,000.00			
REVENUE - CHARGES FOR SERVICES	34	349000-01	LAND USE APP FEES	24,300.00	4,000.00	6,450.00	4,000.00	4,000.00	4,000.00	not much Haven Oaks left		
	35		**TOTAL CHARGES FOR SERVICES**	**744,195**	**662,060**	**613,759**	**773,200.00**	**773,200.00**	**773,200.00**			
	36											
REVENUE - FINES & FORFEITURES	37	352100-04	2nd DOLLAR EDUCATION	1,405.09	2,000.00	$ 711.93	900.00	900.00	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	14,000.00	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	800.00	800.00			
REVENUE - FINES & FORFEITURES	42	359000-01	PARKING FINES	183.02	200.00	$ 260.00	300.00	300.00	300.00			
	43		**TOTAL FINES & FORFEITURES**	**18,445.83**	**19,000.00**	**11,985.98**	**16,000.00**	**16,000.00**	**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	5,000.00	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	2,500.00	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**	**7,500.00**	**7,500.00**	**7,500.00**			
	49											
REVENUE-MISCELLANEOUS	50	361200-01	INTEREST - SBA GENERAL	2,135.14	2,100.00	1,061.79	2,000.00	2,000.00	2,000.00			
REVENUE-MISCELLANEOUS	51	361200-08	INTEREST - SBA STORMWATER	307.59	200.00	157.16	200.00	200.00	200.00			
REVENUE-MISCELLANEOUS	52	361320-01	INTEREST-TAX COLLECTOR	36,876.57	20,000.00	25,080.40	25,000.00	25,000.00	25,000.00	*varies based on rates/timing of collections*		

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)	FISCAL YEAR 2025/26 (5.30 mills)	FISCAL YEAR 2025/26 (5.35 mills)			
REVENUE-MISCELLANEOUS	53	361322-01	INTEREST-TANGIBLE TAXES	202.68	-	1,295.49	200.00	200.00	200.00	interest account (for dq payments)		
REVENUE - MISCELLANEOUS	54	361325-01	INTEREST-SOUTH STATE BANK	64,556.83	55,000.00	35,436.11	53,000.00	53,000.00	53,000.00	*varies based on rates/timing of collections*		
REVENUE-MISCELLANEOUS	55	361328-01	INTEREST - GARBAGE/WASTE	1,960.82	200.00	2,091.45	1,500.00	1,500.00	1,500.00			
REVENUE-MISCELLANEOUS	56	366000-01	DONATIONS	-	500.00	-	-					
REVENUE-MISCELLANEOUS	57	367100-01	GRANTS (PD)	10,650.00	11,000.00	37,350.00	11,000.00	11,000.00	11,000.00			
REVENUE-MISCELLANEOUS	58	367300-01	INSURANCE REIMBURSEMENTS	45,972.47	-		-	-	-			
REVENUE-MISCELLANEOUS	59	369810-01	CONVENIENCE FEE (CH)	1,030.00	800.00	730.00	1,000.00	1,000.00	1,000.00			
REVENUE-MISCELLANEOUS	60	369820-01	CONVENIENCE FEE (PD)	2,270.00	2,300.00	1,060.00	2,300.00	2,300.00	2,300.00			
REVENUE-MISCELLANEOUS	61	369900-01	MISCELLANEOUS REVENUES (Revenues with no designated GL#)	1,135.82	1,300.00	1,135.82	1,200.00	1,200.00	1,200.00			
REVENUE-MISCELLANEOUS	62	369910-01	CITY NEWSLETTER	1,053.00	500.00	1,120.25	1,000.00	1,000.00	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	3,000.00	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**	**238,427**	**98,900**	**107,069**	**101,400.00**	**101,400.00**	**101,400.00**			
	69											
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**	**3,973,306**	**5,206,124.00**	**5,236,187.00**	**5,477,444.00**			
	76											
	77		**REVENUES**	4,863,110.21	4,689,852.00	**3,973,306**	5,206,124.00	5,236,187.00	5,477,444.00			
	78		**Use of ARPA Carryover**	150,000.00			-	-	-			
	79		**TRANSFER FROM RESERVES**									
	80		**TOTAL REVENUES**	**5,013,110**	**4,689,852**	**3,973,306**	**5,206,124**	**5,236,187**	**5,477,444**			
	81											
CITY HALL EXPENDITURES	82											
EXPENSE-PERSONNEL	83	513120-01	SALARY EXPENSE -	146,751.17	164,100.00	106,692.00	176,722.00	176,722.00	176,722.00			
EXPENSE-PERSONNEL	84	513130-01	LONGEVITY PAY	1,400.00	1,800.00	1,600.00	1,800.00	1,800.00	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	600.00	600.00			
EXPENSE-PERSONNEL	87	513201-01	MAYOR'S SALARY (N/A - LISTED FOR PRIOR ACTUALS)	13,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00			
EXPENSE-PERSONNEL	88	513210-01	PAYROLL TAXES - FICA STAFF	10,838.79	12,264.00	7,191.27	13,680.43	13,680.43	13,680.43			
EXPENSE-PERSONNEL	89	513211-01	MAYOR'S P/R TAXES	994.50	2,754.00	1,147.50	1,721.25	1,721.25	1,721.25			
EXPENSE-PERSONNEL	90	513230-01	HEALTH / DENTAL/VISION/ LIFE INSURANCE - CH	36,664.32	34,600.00	35,876.51	45,000.00	45,000.00	45,000.00			
EXPENSE-PERSONNEL	91	513231-01	EMPLOYEE HEALTH REIMBURSEMENT	4,188.18	4,000.00	2,079.00	4,000.00	4,000.00	4,000.00			
EXPENSE-PERSONNEL	92	513520-01	APPAREL (UNIFORM)	230.95	600.00	453.84	600.00	600.00	600.00			
EXPENSE-PERSONNEL	93	518220-01	RETIREMENT CONTRIBUTIONS **(FRS)**	20,000.72	22,366.83	15,607.59	24,087.21	24,087.21	24,087.21			
	94		**TOTAL PERSONNEL EXPENSES CH**	**234,668.63**	**279,084.83**	**207,248**	**280,123.68**	**280,123.68**	**280,123.68**			
	95											
EXPENSE-OPERATIONS	96	513400-01	TRAVEL / TRAINING - CITY STAFF	986.63	4,000.00	1,775.62	3,000.00	3,000.00	3,000.00			
EXPENSE-OPERATIONS	97	513401-01	TRAVEL / TRAINING - CITY COUNCIL	10,453.60	4,000.00	783.14	2,500.00	2,500.00	2,500.00			
EXPENSE-OPERATIONS	98	513411-01	POSTAGE	1,500.45	1,000.00	512.23	1,000.00	1,000.00	1,000.00			
EXPENSE-OPERATIONS	99	513440-01	OFFICE EQUIPMENT / COPIER	-	1,500.00							
EXPENSE-OPERATIONS	100	513460-01	EQUIPMENT REPAIR/MAINTENANCE	-	500.00	1,910.69	1,000.00	1,000.00	1,000.00			
EXPENSE-OPERATIONS	101	513490-01	MISC. CURRENT CHARGES	805.64	500.00	1,758.04	1,000.00	1,000.00	1,000.00			
EXPENSE-OPERATIONS	102	513510-01	OFFICE SUPPLIES	2,462.77	1,200.00	1,744.88	2,000.00	2,000.00	2,000.00			

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)	FISCAL YEAR 2025/26 (5.30 mills)	FISCAL YEAR 2025/26 (5.35 mills)			
EXPENSE-OPERATIONS	103	513540-01	DUES / SUBSCR./ MEMBERSHIPS	2,503.00	3,000.00	2,734.90	3,000.00	3,000.00	3,000.00			
EXPENSE-OPERATIONS	104	513542-01	CITY NEWSLETTER	8,754.01	2,700.00	2,860.51	5,000.00	5,000.00	5,000.00			
EXPENSE - OPERATIONS	105	513543-01	SPECIAL EVENTS	97,832.19	8,000.00	9,517.66	8,000.00	8,000.00	8,000.00			
EXPENSE-OPERATIONS	106	513620-01	CAPITAL OUTLAY - RENOVATIONS FOR CITY HALL	-	3,000.00	-	-	-	-			
	107		**TOTAL OPERATIONS EXPENSES**	**125,298.29**	**29,400.00**	**23,598**	**26,500.00**	**26,500.00**	**26,500.00**			
	108											
EXPENSE-GENERAL OPERATING	109	513470-01	PRINTING EXPENSES (WILL INCLUDE CODIFICATION-BUSINESS CARDS-NAME PLATES, ETC.)	2,659.29	5,000.00	2,733.21	5,000.00	5,000.00	5,000.00			
EXPENSE-GENERAL OPERATING	110	513615-01	CREDIT CARD FEES	2,153.01	1,900.00	953.27	1,500.00	1,500.00	1,500.00	*Vareis based on credit*		
EXPENSE-GENERAL OPERATING	111	516640-01	Capital outlay- computers	4,100.43	-	-				card usage		
EXPENSE-GENERAL OPERATING	112	519150-01	ELECTIONS (2 Council Seats)	376.84	3,000.00	1,951.31	3,000.00	3,000.00	3,000.00			
EXPENSE-GENERAL OPERATING	113	519460-01	BUILDING MAINTENANCE	6,365.77	5,000.00	2,803.00	5,000.00	5,000.00	5,000.00			
EXPENSE-GENERAL OPERATING	114	519461-01	LANDSCAPE/BEAUTIFICATION	7,322.04	4,000.00	2,486.67	4,000.00	4,000.00	4,000.00			
EXPENSE-GENERAL OPERATING	115	519492-01	LEGAL ADS-NEW ORDINANCES	3,808.94	6,000.00	991.97	3,000.00	3,000.00	3,000.00			
EXPENSE-GENERAL OPERATING	116	519520-01	RECORDING - PUBLIC RECORDS	-	500.00	-	-	-	-			
EXPENSE-GENERAL OPERATING	117	531430-01	UTILITIES-POWER	4,979.85	4,500.00	3,200.05	5,000.00	5,000.00	5,000.00			
EXPENSE-GENERAL OPERATING	118	533430-01	UTILITIES WATER & SEWER	1,942.48	5,300.00	1,504.56	3,000.00	3,000.00	3,000.00			
EXPENSE-GENERAL OPERATING	119	574491-01	DONATIONS	-	1,000.00	500.00	1,000.00	1,000.00	1,000.00			
	120		**TOTAL GENERAL OPERATING**	**33,708.65**	**36,200.00**	**17,124.04**	**30,500.00**	**30,500.00**	**30,500.00**			
	121											
	122		**TOTAL EXPENSES - CITY HALL**	**393,675.57**	**344,684.83**	**247,969**	**337,123.68**	**337,123.68**	**337,123.68**			
	123											
POLICE DEPARTMENT EXPENDITURES	124											
EXPENSE-PERSONNEL	125	521100-01	Personal Leave	-				-	-			
EXPENSE-PERSONNEL	126	521121-01	**SALARY EXPENSE - CIVILIAN**	169,265.16	105,848.66	65,443.28	131,680.00	131,680.00	131,680.00			
EXPENSE-PERSONNEL	127	521130-01	RESERVE OFFICERS	-	-	-						
EXPENSE-PERSONNEL	128	521140-01	OVERTIME PAY - PD	33,279.36	30,000.00	21,423.60	30,000	30,000	30,000			
EXPENSE-PERSONNEL	129	521141-01	COURT TIME	3,617.82	4,792.44	1,197.58	4,892	4,892	4,892			
EXPENSE-PERSONNEL	130	521150-01	INCENTIVE PAY - STATE	12,160.00	10,440.00	6,330.00	9,960	9,960	9,960			
EXPENSE-PERSONNEL	131	521151-01	**SALARY EXPENSE - SWORN**	976,622.50	965,625.60	596,765.62	977,997	977,997	977,997			
EXPENSE-PERSONNEL	132	521152-01	LONGEVITY PAYMENTS	9,150.00	2,400.00	2,400.00	5,100	5,100	5,100			
EXPENSE-PERSONNEL	133	521153-01	SPECIAL PAY (includes FTO)	7,714.29	7,000.00	4,885.71	7,000	7,000	7,000			
EXPENSE-PERSONNEL	134	521155-01	SALARY-IT standby pay	22,078.70	26,000.00	21,261.70				*moved to PD Civilian Pay*		
EXPENSE-PERSONNEL	135	521121-01	FRS IT/Standby pay	1,989.00	9,840.00	6,613.780				*moved to civilian FRS*		
EXPENSE-PERSONNEL	136	521121-01			1,989.00	1,550.280				*move to PD payroll taxes*		
EXPENSE-PERSONNEL	137	521160-01	HOLIDAY BONUS	3,200.00	3,200.00	3,200.000	3,200	3,200	3,200			
EXPENSE-PERSONNEL	138	521162-01	HOLIDAY PAY	52,555.72	48,259.54	28,606.520	49,259	49,259	49,259			
EXPENSE-PERSONNEL	139	521210-01	PAYROLL TAXES - FICA - SWORN	98,961.33	90,054.22	51,245.660	93,200	93,200	93,200			
EXPENSE-PERSONNEL	140	521220-01	FRS - ADMIN STAFF	24,018.79	16,628.00	9,803.74	20,148	20,148	20,148			
EXPENSE-PERSONNEL	141	521221-01	FRS - OFFICERS	358,936.78	346,715.00	231,320.63	352,775	352,775	352,775			
EXPENSE-PERSONNEL	142	521230-01	HEALTH / DENTAL/ VISION/ LIFE INSURANCE - PD	230,459.57	200,000.00	215,808.62	253,504	253,504	253,504			
EXPENSE-PERSONNEL	143	521231-01	EMPLOYEE HEALTH REIMBURSEMENT	270,950.00	32,000.00	12,826.30	32,000	32,000	32,000			
	145		**TOTAL PERSONNEL EXPENSES PD**	**2,274,959**	**1,900,792**	**1,280,683**	**1,970,716**	**1,970,716**	**1,970,716**			
	146											
EXPENSE - OPERATIONS	147	521310-01	PROF SERV - TESTING/EVAL.	10,206.11	13,800	9,695.57	13,800	13,800	13,800			
EXPENSE - OPERATIONS	148	521413-01	POSTAGE	2,027.02	2,700	840.16	2,700	2,700	2,700			
EXPENSE - OPERATIONS	149	521430-01	UTILITIES WATER/SEWER	1,975.95	2,400	753.24	2,400	2,400	2,400			
EXPENSE - OPERATIONS	150	521431-01	UTILITIES-POWER	8,456.30	8,000	5,631.36	8,000	8,000	8,000			
EXPENSE - OPERATIONS	151	521433-01	Fuel (Vehicles/Generator)	50,162.77	50,000.00	31,680.17	50,000	50,000	50,000			

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)	FISCAL YEAR 2025/26 (5.30 mills)	FISCAL YEAR 2025/26 (5.35 mills)	
EXPENSE - OPERATIONS	152	521460-01	MAINTENANCE-VEHICLES	6,286.66	8,500.00	8,146.58	8,000	8,000	8,000	
EXPENSE - OPERATIONS	153	521461-01	REPAIR OF DEPARTMENT EQUIPMENT	10,738.84	12,000.00	8,459.70	12,000	12,000	12,000	
EXPENSE - OPERATIONS	154	521462-01	BUILDING RENOVATIONS/MAINTENANCE	4,747.25	8,500.00	6,010.41	8,500	8,500	8,500	roof
EXPENSE - OPERATIONS	155	521463-01	REPAIR-VEHICLES	65,132.69	42,000.00	26,758.95	42,000	42,000	42,000	
EXPENSE - OPERATIONS	156	521493-01	SPECIAL EVENTS - PD	3,828.28	3,000.00	2,044.86	4,000	4,000	4,000	
EXPENSE - OPERATIONS	157	521495-01	MISCELLANEOUS EXPENSES - PD	2,335.79	2,500.00	2,113.53	3,000	3,000	3,000	
EXPENSE - OPERATIONS	158	521510-01	OFFICE SUPPLIES	3,351.15	4,000.00	1,353.55	4,000.00	4,000.00	4,000.00	
EXPENSE - OPERATIONS	159	521522-01	SPECIAL POLICE SUPPLIES & UNIFORMS	35,674.62	40,000.00	21,835.44	40,000.00	40,000.00	40,000.00	
EXPENSE - OPERATIONS	160	521524-01	OFFICE EQUIPMENT	367.05	2,000.00	169.58	2,000.00	2,000.00	2,000.00	
EXPENSE - OPERATIONS	161	521530-01	MAINTENANCE CONTRACTS	42,094.81	46,700.00	39,829.90	47,340.00	47,340.00	47,340.00	
EXPENSE - OPERATIONS	162	521541-01	EDUCATION REIMBURSEMENT	-	2,500.00	-	2,500.00	2,500.00	2,500.00	
EXPENSE - OPERATIONS	163	521543-01	TRAINING **(Uncommitted Funds)**	18,591.26	31,500.00	27,944.08	31,500.00	31,500.00	31,500.00	
EXPENSE - OPERATIONS	164	521543-04	Training (committed)	-	-	-	-	-	-	
EXPENSE - OPERATIONS	165	521615-01	CREDIT CARD FEES	537.17	5,000.00	223.00	4,000.00	4,000.00	4,000.00	
EXPENSE - OPERATIONS	166	521640-01	POLICE VEHICLES/EQUIPMENT (NEW CAPITAL OUTLAY ACCOUNT) CODE	6,179.90						in PD Capital fund
EXPENSE - OPERATIONS	167	521642-01	VEHICLE INTEREST EXPENSE (CODE)	5,408.02			-	-	-	in PD Capital fund
EXPENSE - OPERATIONS	168	521643-01	VEHICLE PRINCIPAL EXPENSE	34,816.50			-	-	-	in PD Capital fund
EXPENSE - OPERATIONS	169	521645-01	Capital Outlay-grants	10,124.00			-	-	-	
	170		**TOTAL OPERATIONS EXPENSES PD**	**323,042**	**285,100**	**193,490**	**285,740**	**285,740**	**285,740**	
	171									
	172		**TOTAL EXPENSES - POLICE DEPARTMENT**	**2,598,001.16**	**2,185,892.46**	**$ 1,474,173**	**2,256,455.86**	**2,256,455.86**	**2,256,455.86**	
	173									
OFF DUTY SERVICES (INTER-GOVERNMENTAL SERVICES)	174									
EXPENSE - OPERATIONS	175	521154-01	EXTRA DUTY SALARY TO OFFICERS (OFF DUTY)	88,969.26	40,000.00	69,844.80	100,000.00	100,000.00	100,000.00	
EXPENSE - OPERATIONS	176	521211-01	EXTRA DUTY SALARY TAXES	7,023.95	3,060.00	5,078.02	7,600.00	7,600.00	7,600.00	
	177					5,667.59				
	178		**TOTAL OFF DUTY SERVICES (INTER-GOVERNMENTAL SERVICES)**	**95,993**	**43,060**	**74,923**	**107,600**	**107,600**	**107,600**	
	179									
MUNICIPAL INSURANCE	180									
EXPENSE - GENERAL	181	519451-01	INSURANCE -PROPERTY	31,817	40,014	27,366	15,950.00	15,950.00	15,950.00	-10%
EXPENSE - GENERAL	182	519452-01	INSURANCE - GENERAL/PROFESSIONAL	45,087	47,969	53,125	48,302.00	48,302.00	48,302.00	+4% incl cyber $1786
EXPENSE - GENERAL	183	519450-01	INSURANCE - PUBLIC OFFICIALS (Included with general)	32,059						
EXPENSE - GENERAL	184	521240-01	INSURANCE - WORKERS COMPENSATION (PD/CH)	43,525	50,000	63,028	43,000.00	43,000.00	43,000.00	+3%
EXPENSE - GENERAL	185	521452-01	INSURANCE - VEHICLES (Liability & Damage)	15,801	19,000	27,891	20,065.00	20,065.00	20,065.00	+25%
EXPENSE - GENERAL	186	521455-01	INSURANCE - STATUTORY	637	742	725	1,087.00	1,087.00	1,087.00	
	187		**TOTAL EXPENSES - MUNICIPAL INSURANCE**	**168,925**	**157,724**	**172,134**	**128,404**	**128,404**	**128,404**	
	188									
INFORMATION TECHNOLOGY	189									
EXPENSE-PERSONNEL	190	516499-01	Computer (Consulting/Software/Network/Internet-CH & PD	97,457.63	108,628.00	81,598.22	90,000	90,000	90,000	Includes consulting
	191		**TOTAL INFORMATION TECHNOLOGY**	**97,458**	**108,628**	**81,598**	**90,000**	**90,000**	**90,000**	
	192									
GRANTS	193									
EXPENSE	194	513830-01	ECD PARTNERSHIP GRANTS PROGRAM	-	5,000.00	-	5,000.00	5,000.00	5,000.00	
EXPENSE	195	521535-01	GRANT EXPENSE	339.75	10,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
EXPENSE	196	521620-01	BUSINESS PARTNERSHIP GRANT	-	-	-				
EXPENSE	197	521910-01	NEIGHBORHOOD PARTNERSHIP GRANTS PROG.	5,000.00	5,000.00	3,280.00	5,000.00	5,000.00	5,000.00	
EXPENSE	198	570000-01	ARPA FUNDS EXPENSES	-		-	-	-	-	*all ARPA funds spent, no CY budget*
	199		**TOTAL EXPENSES - GRANTS**	**5,340**	**20,000**	**4,280**	**11,000**	**11,000**	**11,000**	

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)	FISCAL YEAR 2025/26 (5.30 mills)	FISCAL YEAR 2025/26 (5.35 mills)		
CONTRACTS/CONSULTANTS/FACILITIES	200										
EXPENSE - GENERAL OPERATING	201	519490-01	FACILITY SECURITY (CH & PD)	573.90	568.00	441.90	663.00	663.00	663.00		
	202										
	203		**TOTAL EXPENSES - FACILITIES & ALARM**	**574**	**568**	**442**	**663**	**663**	**663**		
	204										
EXPENSE - AGREEMENT	205	513441-01	OFFICE EQUIPMENT - RENTAL	6,183.36	6,000.00	4,125.02	6,000.00	6,000.00	6,000.00		
	206		**TOTAL EXPENSES - EQUIPMENT RENTAL**	**6,183**	**6,000**	**4,125**	**6,000**	**6,000**	**6,000**		
	207										
	208										
EXPENSE-CONSULTING	209	514310-01	LEGAL COUNSEL	81,232.50	60,000.00	49,452.50	75,000.00	75,000.00	75,000.00		
EXPENSE-CONSULTING	210	514320-01	CODE ENFORCMENT MAGISTRATE	5,236.00	5,000.00	3,094.00	3,000.00	3,000.00	3,000.00		
EXPENSE-CONSULTING	211	514330-01	RED LIGHT HEARING OFFICER	-	-	-	-	-	-		
	212		**TOTAL EXPENSES - LEGAL SERVICES**	**86,469**	**65,000**	**52,547**	**78,000**	**78,000**	**78,000**		
	213										
EXPENSE-SERVICE CONTRACT	214	522400-01	ORANGE COUNTY FIRE/RESCUE CONTRACT FEES	970,092.96	1,325,120.25	1,323,148.06	1,323,148.06	1,323,148.06	1,323,148.06	Fire Millage Tentative Rate at 2.8437	
EXPENSE-SERVICE CONTRACT	215	521340-01	ORANGE COUNTY DISPATCHER FEES	**43,275.60**	72,290.00	21,637.80	43,000.00	43,000.00	43,000.00		
	216		**TOTAL EXPENSES - FIRE/RESCUE**	**1,013,369**	**1,397,410**	**1,344,786**	**1,366,148**	**1,366,148**	**1,366,148**		
	217										
EXPENSE-CONSULTING	218	539310-01	GENERAL ENGINEERING	24,724.73	22,600	22,600.00	30,000.00	30,000.00	30,000.00		
	219		**TOTAL EXPENSES - ENGINEERING SERVICES**	**24,725**	**22,600**	**22,600**	**30,000.00**	**30,000.00**	**30,000.00**		
	220										
EXPENSE-GENERAL OPERATING	221	513320-01	AUDITOR	30,960.00	27,600	27,600.00	27,600.00	27,600.00	27,600.00		
EXPENSE-GENERAL OPERATING	222	513321-01	BOOKKEEPING SERVICES	29,070.00	22,000	8,055.00	22,000.00	22,000.00	22,000.00		
EXPENSE-GENERAL OPERATING	223	519340-01	PAYROLL SERVICES	3,259.45	3,000	2,148	3,300.00	3,300.00	3,300.00		
	224		**TOTAL EXPENSES - ACCOUNTING/AUDIT**	**63,289**	**52,600**	**37,803**	**52,900.00**	**52,900.00**	**52,900.00**		
	225										
EXPENSE-GENERAL OPERATING	226	513340-01	JANITORIAL SERVICES (Covenant Cleaning)	9,114.16	8,624.00	8,055	9,438.00	9,438.00	9,438.00	increase $27/month	
	227		**TOTAL EXPENSES - JANITORIAL SERVICES**	**9,114**	**8,624**	**8,055**	**9,438.00**	**9,438.00**	**9,438.00**		
	228										
EXPENSE-CONSULTING	229	515310-01	PLANNING FEES	53,129.55	50,000.00	$ 16,988.13	30,000	30,000	30,000		
	230		**TOTAL EXPENSES - PLANNING SERVICES**	**53,130**	**50,000**	**16,988**	**30,000**	**30,000**	**30,000**		
	231										
EXPENSE-RESIDENTIAL	232	534130-01	SOLID WASTE COST (RESIDENTIAL)	229,057	233,643	146,402	230,000	230,000	230,000	increase 5.15%	336,633
	233		**TOTAL EXPENSES - GARBAGE COLLECTION**	**229,057**	**233,643**	**146,402**	**230,000**	**230,000**	**230,000**		
	234										
	235		**TOTAL MUN.INS./IT /GRANTS/ CONTRACTS/CONSULTANTS/OFF DUTY**	$ 1,853,625	$ 2,165,858	$ 1,966,683	$ 2,140,153	$ 2,140,153	$ 2,140,153		
	236		**TOTAL GENERAL FUND EXPENSES -CH/PD/ MUN.INS./IT/GRANTS/CONTRACTS/ CONSULTANTS**								
	237			$ 4,845,302	$ 4,696,435	$ 3,688,825	$ 4,733,733	$ 4,733,733	$ 4,733,733		
	238										
STORMWATER	239										
EXPENSE	240	541100-08	STORMWATER TESTING (Watershed)	9,501	9,600	9,502.00	9,600	9,600	9,600		
EXPENSE	241	521650-08	CAPITAL OUTLAY - STORMWATER	3,350	4,000	25,000.00	5,000	5,000	5,000	NEW GL	
	242		**TOTAL EXPENSES = Contractual**	**12,851**	**13,600**	**34,502**	**14,600**	**14,600**	**14,600**		
	243										
Transfers	244										
EXPENSE	245	551510-01	TRANSFER TO ROADS & STREET	308,659	165,795	-	162,804	162,804	162,804		
EXPENSE	246	551511-01	TRANSFER TO STORM RESERVE		35,000		35,000	35,000	35,000		
EXPENSE	247	551512-01	TRANSFER TO PD CAPITAL RESERVE		131,000	-	131,000	131,000	131,000	Moved from PD budget line	
	248		**Transfers**	**308,659**	**331,795**	**-**	**328,804**	**328,804**	**328,804**	to transfers line	

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)	FISCAL YEAR 2025/26 (5.30 mills)	FISCAL YEAR 2025/26 (5.35 mills)
	249								
	250		TOTAL GF EXPENSES	$ 5,166,812	$ 5,041,830	$ 3,723,327	$ 5,077,137	$ 5,077,137	$ 5,077,137
	251					$ (1,263,728.50)			
	252								
	253								
	254								
	255		SUMMARY- GENERAL FUND				(5.25 mills)	5.3 mils	5.35 mils
	256		REVENUES	5,013,110.21	4,689,852.00	3,973,305.93	5,206,124.00	5,236,187.00	5,477,444.00
	257		Use of ARPA Carryover		-	-	-	-	-
	258		TRANSFER FROM RESERVE- use of Fund Balance	-		-	-	-	-
	259		TOTAL REVENUES	5,013,110.21	4,689,852.00	3,973,305.93	5,206,124.00	5,236,187.00	5,477,444.00
	260								
	261		EXPENDITURES						
	262		CITY HALL	393,675.57	344,684.83	247,969.42	337,123.68	337,123.68	337,123.68
	263		POLICE DEPARTMENT	2,598,001.16	2,185,892.46	1,474,173.10	2,256,455.86	2,256,455.86	2,256,455.86
	264		MUN.INS./IT/GRANTS/CONTRACTS/CONSULTANTS	1,853,625.21	2,165,857.65	1,966,682.95	2,140,153.06	2,140,153.06	2,140,153.06
	265		STORMWATER/CONTRACTUAL	9,501.00	9,600.00	9,502.00	14,600.00	14,600.00	14,600.00
	266		TRANSFER GF REVENUES TO R&S, STORM, PD	308,659.00	331,795.00	-	328,804.25	328,804.25	328,804.25
	267		TOTAL EXPENDITURES	5,163,461.94	5,037,829.94	3,698,327.47	5,077,136.85	5,077,136.85	5,077,136.85
	268								
	269		DIFFERENCE IN REVENUES AND EXPENSES	(150,351.73)	(347,977.94)	274,978.46	128,987.15	159,050.15	400,307.15
	270								
	271		Beginning Fund Balance				4,034,811.58	4,034,811.58	4,034,811.58
	272		Budgeted Ending Reserves	(150,351.73)		$ 274,978.46	4,163,798.73	4,193,861.73	4,435,118.73
County and Municipal Revenue Estimates (state.fl.us)									
				271,237.88		solid waste assessmer	300,000.00	300,000.00	300,000.00
				229,057		Solid waste expense	230,000	230,000	230,000
				4,581.00		City admin cost	4,600.00	4,600.00	4,600.00
				37,599.92		Net disaster carryforwa	65,400.00	65,400.00	65,400.00

ROADS & STREETS

Dept.		Line #	GL	Category	Actual FY 2023/2024 (5.25 mills)	Adopted Budget FY 2024/2025 5.25 mils	Actuals FY 2024/25 (as of 6/30/2025)	FISCAL YEAR 2025/26 (5.25 mills)	Notes/ source
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**		**$ 37,350**	**$ 25,000**	
ROADS & STREETS REVENUES		2							
CITY HALL	REVENUE - ROADS & STREETS	3	312410-02	LOCAL OPTION GAS	80,980	70,000	45,754.28	30,000.00	
CITY HALL	REVENUE - ROADS & STREETS	3	361200-02	INTEREST - SBA ROAD	9,572	50	1,061.79	800.00	
CITY HALL	REVENUE - ROADS & STREETS	4	335122-02	Municipal Gas Tax	28,399	24,000	14,497.93	21,000.00	
CITY HALL	REVENUE - ROADS & STREETS	4	369900-02	Miscellaneous- R&S	1,136	-	-		
		5	334400-02	FEMA HURRICANE REIMBURSEMENT	8,307	-	-		
CITY HALL	REVENUE - ROADS & STREETS	5	399900-02	FDOT REIMBURSEMENT AGREEMENT - (AM310-St Hwy Lighting & Maint. Agreement)	35,482	17,741	-	36,000.00	unknown at this time
		6		**TOTAL ROADS & STREETS REVENUES**	**163,876**	**111,791**	**61,314**	**87,800**	
		6							
		7							
CITY HALL	REVENUE - ROADS & STREETS	7	389200-02	Transfer from General Fund- for operations	**187,693**	**86,699**		**162,804**	
CITY HALL	REVENUE - ROADS & STREETS	8	389200-02	Transfer from General Fund- for addition to reserve	**-**	**75,000**	-		
		8		**TOTAL TRANSFERS**	**$ -**	**$ 161,699**	**$ -**	**$ 162,804**	
		9							
		9		**TRANSFER FROM R&S FUND BALANCE**	**-**	**-**	**-**	**-**	
		10							
		10		**TOTAL REVENUES**	**$ 238,022.02**	**$ 273,490.25**	**$ 98,664.00**	**$ 275,604.25**	
		11							
		11							
Expenses		12							
OTHER	EXPENSE	12	541410-02	TREE REMOVAL	34,422	30,000	7,550.00		
OTHER	EXPENSE	13	541320-02	TRAFFIC LIGHT UTILITY (Duke Energy)	2,074	2,500	1,460.71		
MAINTENACE	EXPENSE	13	541460-02	STREET MAINTENANCE CONTRACT (JERRY REYNOLDS)	59,157	59,886	45,208.70		increase 10%
OTHER	EXPENSE	14	541600-02	TRAFFIC LIGHT MAINTENANCE (FDOT)	-	15,000	-		
OTHER	EXPENSE	14	541637-02	ROADS & STREETS MAINTENANCE/REPAIR (NEW GL ACCT. **FY 18/19 #541631-02)**	24,937	-			
OTHER	EXPENSE	15	541637-10	Roads & Streets Maintenance- impact fee fund	-	-			
OTHER	EXPENSE	15	549460-02	RAIL ROAD CROSSING - MAINTENANCE	5,860	4,604	5,860.00	6,000.00	
OTHER	EXPENSE	16	549320-02	STREET SIGNS (Safety & Directional)	5,394	15,000	4,604.25	4,604.25	
OTHER	EXPENSE	16	541431-02	STREET LIGHT - UTILITY (Duke Energy)	55,849	56,000	32,561.05	55,000.00	
OTHER	EXPENSE	17	541530-02	ROAD REPAIR - POTHOLES	-	500	-		

ROADS & STREETS										
OTHER	EXPENSE	17	541610-02	SIDEWALK REPAIR	-	10,000	41,712.50	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	-	5,000.00	
		19		**TOTAL EXPENSES = R&S-STORMWATER**	**$ 187,693**	**$ 198,490**	**$ 313,966**	**$ 275,604**	
		20							
		20		**TOTAL EXPENSES**	**$ 187,693**	**$ 198,490**	**$ 313,966**	**$ 275,604**	
		21							

ROADS & STREETS

21					
22	**SUMMARY**				
22					
23	**REVENUES**	**238,022.02**	**111,791.00**	37,350.00	**112,800.00**
23	**TRANSFER FROM GF**	**-**	**161,699.25**	-	**162,804.25**
24	**TRANSFER FROM R&S FUND BALANCE**	**-**	**-**	-	**-**
24	**TOTAL REVENUE**	**238,022.02**	**273,490.25**	37,350.00	**275,604.25**
25					
25	**EXPENDITURES**				
26	**ROADS/STREETS/SW**	**187,693.30**	**198,490.25**	313,965.60	**275,604.25**
26	**TOTAL EXPENDITURES**	**187,693.30**	**198,490.25**	313,965.60	**275,604.25**
27	**DIFFERENCE IN REVENUES AND EXPENDITURES**	**50,328.72**	**75,000.00**	(276,615.60)	**-**
27					
28	Beginning Fund Balance	**(96,893.60)**	**492,231.90**	179,722.00	**492,231.90**
28	Budgeted Ending Reserves	**(46,564.88)**	**-**	(96,893.60)	492,231.90
29					
29	**BUDGETED ADDITION TO R&S RESERVE**		**75,000.00**		**-**

				PD CAPITAL								
FUND	DEPT	CATEGORY		GL #	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	369950-12	Miscellaneous				335			
			3		**TOTAL PD CAPITAL**	**-**	**-**	**-**	**335**	**-**		
			4									
PD CAPITAL	PD	REVENUE - PD	5	389200-12	Transfer from General Fund	-	**-**	**131,000**	131,000.00	**131,000**		
			6		**TOTAL TRANSFERS**	**$ -**	**$ -**	**$ 131,000**	**$ 131,000**	**$ 131,000**		
			7									
			8		**TRANSFER FROM PD CAPITAL FUND BALANCE**		**-**	**-**		**-**		
			9									
			10		**TOTAL REVENUES**	**$ -**	**$ -**	**$ 131,000**	**$ 131,335**	**$ 131,000**		
			11									
			12									
PD CAPITAL			13									
PD CAPITAL	PD	EXPENSE - OPERATIONS	14	521640-12	POLICE VEHICLES/EQUIPMENT (NEW CAPITAL OUTLAY ACCOUNT) CODE							
PD CAPITAL	PD	EXPENSE - OPERATIONS	15	521642-12	VEHICLE INTEREST EXPENSE (CODE)			$ 5,645	8,700.00	$ 6,942	existing leases (K4M5, K4L7, JRHC, 6904, 1454, 3817)	
PD CAPITAL	PD	EXPENSE - OPERATIONS	16	521643-12	VEHICLE PRINCIPAL EXPENSE			$ 51,960	38,062.00	$ 49,869	existing leases (K4M5, K4L7, JRHC, 6904, 1454, 3817)	
			17		**TOTAL EXPENSES = PD CAPITAL RESERVE**	**$ -**	**$ -**	**$ 57,605**	**$ 46,762.00**	**$ 56,811**		
			18									
			19		**TOTAL EXPENSES**	**$ -**	**$ -**	**$ 57,605**	**$ 46,762.00**	**$ 56,811**		
			20									

FUND	DEPT	CATEGORY		GL #	PD CAPITAL 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**	-	-	-	335.00	-		
			25		**TRANSFER FROM GF**	-	**-**	**131,000.00**	131,000.00	**131,000.00**		
			26		**TRANSFER FROM PD CAPITAL FUND BALANCE**	-	**-**	**-**	-	**-**		
			27		**TOTAL REVENUE**	-	**-**	**131,000.00**	131,335.00	**131,000.00**		
			28									
			29		**EXPENDITURES**							
			30		**PD CAPITAL**	-	**-**	**57,605.00**	46,762.00	**56,811.00**		
			31		**TOTAL EXPENDITURES**	-	**-**	**57,605.00**	46,762.00	**56,811.00**		
			32		**DIFFERENCE IN REVENUES AND EXPENDITURES**	-	**-**	**73,395.00**	84,573.00	**74,189.00**		
			33									
			34		Beginning Fund Balance	-	**-**	**-**	8,873.00	**93,446.00**		
			35		Budgeted Ending Reserves	-	**-**	**73,395.00**	93,446.00	**167,635.00**	projected ending balance	
			36									
			37		**BUDGETED ADDITION TO PD CAPITAL RESERVE**	-	**-**	**73,395.00**	-	**74,189.00**		
			38									

RSERVE CALCS

	5.25 Mills Budget 25/26	
Total projected ending fund balance	6,328,666	
Less restricted amounts:		
Roads & Streets Fund (fund 02 & 10)	(492,232)	*based on budgeted ending balance*
Police Impact fees (fund 03)	(21,612)	*based on May 2025 balances*
Police Training Fund (fund 04)	(48,542)	*based on May 2025 balances*
Law Enforcement Trust (fund 06)	(10,727)	*based on May 2025 balances*
Fire Rescue Impact fees (fund 07)	(234)	*based on May 2025 balances*
Stormwater (fund 08)	-	*based on May 2025 balances*
Storm Reserve (fund 11)	(105,000)	*new fund*
Police Capital (fund 12)	(167,635)	*new fund*
Capital Carryforward (fund 13)	(1,400,000)	
Additional reserve		
Total Restricted Funds	(2,245,982)	
Projected unrestricted	**4,082,684**	
Budgeted Revenues (excluding transfers)	**5,318,924**	
75% of projected revenues	**3,989,193**	
Over (under) Max	93,491	**Excess reserves**

to cover the expenses, so they are being funded by the general fund. For the storm reserve and PD capital, I kept them at the same amounts as last year, since I think that was council's plan to build up those reserves.

For roads and streets, we have that one so that total revenues (including transfers) equal expenses. If they want to add to roads and streets reserve, we would just need to increase the transfer in from the general fund.

Since right now you are adding to fund balance, it might make more sense to wait until the 2nd workshop. Since it doesn't look like there is a need to cut expenses much, this

ADJOURN