

CITY OF MIDWAY
PROPOSED OPERATING AND CAPITAL BUDGET

FY 2025-2026

CITY OF MIDWAY
PROPOSED OPERATING AND CAPITAL

FY 2025-2026

Honorable Mayor Ella Parker Dickey and the Members of the City Council:

It is with great care and consideration that I present to you the Fiscal Year (FY) 2026 budget for the City of Midway, totaling $11,595,544. This budget reflects our shared commitment to responsible stewardship of public resources, strategic investment in our community's future, and transparency in governance. Compared to the FY 2025 budget of $12,178,363, this year's budget represents a modest decrease, signaling our disciplined approach to fiscal management while continuing to prioritize the needs and aspirations of our residents.

This is a balanced budget, achieved without compromising the quality of essential services or the momentum for key infrastructure projects. It reflects the values of our city: prudence, progress, and people-first planning.

Millage Rate Adjustment

In FY 2026, the City's tax millage rate will increase slightly, from 4.4947 to 4.6839. This adjustment, though modest, is necessary to sustain the services and capital improvements that our residents rely on and deserve. We remain deeply committed to keeping taxes as low as possible while ensuring that Midway continues to grow in a sustainable, safe, and vibrant manner.

This increase will help fund vital public safety initiatives, infrastructure upgrades, and community enhancements that directly impact the quality of life in Midway. We understand the importance of fiscal responsibility, and this decision was made with careful analysis and public interest at heart.

Capital Projects: Investing in Our Future

A cornerstone of the FY 2026 budget is the $9,059,325 allocated for capital projects, many of which are continuations from FY 2025. These initiatives are not just line items; they are investments in the long-term resilience, safety, and vitality of our city. The following projects will move forward under this allocation:

- **Midway Lighting Project** – Enhancing visibility and safety across neighborhoods and public spaces.
- **Phase 1 of the Septic to Sewer Conversion** – A transformative environmental and public health initiative.

- **Construction of a New Police Station** – Strengthening our law enforcement infrastructure to better serve and protect.
- **Redevelopment of the Eugene Lamb Community Center** – Revitalizing a central hub for civic engagement and recreation.
- **Flood Resiliency Initiatives** – Preparing our city to withstand and recover from climate-related challenges.
- **New Walking Trail at Hill Top Park** – Promoting wellness, connectivity, and outdoor recreation.

These projects reflect our commitment to modernizing Midway's infrastructure, enhancing public safety, and creating spaces that foster community pride and engagement.

Workforce Support and Strategic Staffing in FY 2026

While the Fiscal Year 2026 budget does not include across-the-board salary increases, the City of Midway remains deeply committed to supporting the dedicated public servants who work tirelessly to keep our community safe, clean, and thriving. Our employees are the backbone of city operations, and their contributions are valued and respected.

Due to ongoing fiscal constraints and the need to maintain a balanced budget, general compensation adjustments have been temporarily paused. However, in recognition of the importance of employee well-being, the budget includes a modest increase in health insurance and retirement benefits. These enhancements reflect our continued investment in the long-term security and wellness of our workforce, even in a financially cautious climate.

In addition to benefit adjustments, the FY 2026 budget outlines targeted staffing changes designed to align personnel resources with operational priorities and service demands:

- Two vacant positions in the Public Works Department have been eliminated, a decision made to improve efficiency and better reflect current workload and staffing needs.
- One full-time position has been added to the Police Department, reinforcing our commitment to public safety and expanding our law enforcement capacity.

- The hourly wage for part-time personnel in the Fire Department has been increased from $12 to $15, in compliance with Florida Amendment 2, which was approved by voters in November 2020. This amendment mandates a gradual increase in the state's minimum wage, reaching $15 per hour by September 30, 2026. This adjustment ensures that the City remains in full compliance with state law while honoring the will of Florida's voters.

These staffing decisions are part of a broader strategy to responsibly manage city resources while continuing to deliver high-quality services to our residents. By focusing on operational efficiency, legal compliance, and employee support, the FY 2026 budget reflects a thoughtful balance between fiscal discipline and the human capital that powers our city.

We remain committed to revisiting compensation and staffing levels as economic conditions evolve, and we will continue to advocate for policies that uplift and empower our municipal workforce.

Insurance and Operational Costs

The budget includes a **$11,929 increase in liability insurance costs**, and a necessary adjustment to ensure that the City remains adequately protected against unforeseen risks. This increase has been carefully accounted for within the overall budget framework, contributing to a slight overall decrease in expenditure while maintaining coverage standards.

Conclusion: A Budget That Reflects Our Values

The FY 2026 budget is more than a financial document—it reflects our shared vision for Midway. It balances fiscal responsibility with strategic investment, ensuring that our city remains resilient, responsive, and ready for the future.

To our elected leaders: thank you for your continued guidance and partnership in shaping Midway's path forward. To our residents: your voices, needs, and dreams are at the heart of every decision we make. Together, we will implement this budget with transparency, accountability, and a steadfast commitment to progress.

CITY OF MIDWAY
PROPOSED OPERATING AND CAPITAL

FY 2025-2026

I look forward to working alongside each of you as we bring this budget to life in service of our community.

Respectfully Submitted

Dr. Henry Grant

Dr. Henry Grant, City Manager

EXPLANATION OF TAX REVENUE IN CITY BUDGET

Ad Valorem Tax

The ability of local governments to raise revenue for governmental operations is limited by the state constitution.

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.[1]

Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millage upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state,
1.0 mill; and for all other special districts a millage
authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

Beverage Tax

A portion of an annual state license tax levied on manufacturers, distributors, vendors, brokers, sales

agents, and importers of alcoholic beverages and collected within a county or municipality is shared with those local governments. An annual license tax is imposed on the following: 1) any person operating a bottle club; 2) vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume; 3) vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers: or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted.
4) vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton; and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S. Twenty- four percent of the eligible taxes collected within each county is returned to that county's tax collector. Thirty-eight percent of the eligible taxes collected within an incorporated municipality is returned to the appropriate municipality. The use of the revenue is at the discretion of the governing body.

Half Cents Sales Tax

Authorized in 1982, the Local Government Half-Cent Sales Tax Program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the

program distributes a portion of communications services tax revenue to eligible local governments. Allocation formulas serve as the basis for these separate distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

Municipalities are directed to expend their portions only for municipal-wide programs, for reimbursing the state as required pursuant to s.

EXPLANATION OF TAX REVENUE IN CITY BUDGET

288.11625, F.S., or for municipal-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the program are applied uniformly across all types of taxed utility services.

Mobile Home License Tax

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding thirty-five feet in body length. The license taxes, ranging from $20 to $80 depending on vehicle type and length, are collected in lieu of ad valorem taxes, and a sticker is issued as evidence of payment.1 Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities depending on the location of such units or the county if the units are located in the unincorporated area. The use of the revenue is at the discretion of the governing body.

Municipal Revenue Sharing Program

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.

Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3517 percent of sales and use tax collections and the net collections from the one-cent municipal fuel tax. Effective January 1, 2014, the trust fund no longer receives 12.5 percent of the state alternative fuel user decal fee collections due to the repeal of the annual decal fee program for motor vehicles powered by alternative fuels. However, beginning January 1, 2019, 25 percent of the four cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S,
shall be transferred to the trust fund. An allocation
formula serves as the basis for revenue distribution to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for bonded indebtedness.

Communication Service Tax

The communications services tax applies to telecommunications, video, direct-to-home satellite, and related services. The definition of *communications services* encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. Examples of services subject to the tax include, but are not limited to, local, long distance, and toll telephone; voice over Internet protocol telephone; video services; video streaming; direct-to-home satellite; mobile communications; private line services; pager and beeper; telephone charges made at a hotel or motel; facsimiles; and telex, telegram, and teletype. The tax is imposed on retail sales of communications services which originate and terminate in the state,

originate, or terminate in the state and are billed to an address within the state. The tax is comprised of two parts: the Florida communications services tax and the local communications services tax. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

A county or municipality may authorize by ordinance the levy of a local communications services tax.[3] The local tax rates vary depending on the type of local government entity. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate of up to 5.1 percent. For municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a rate of up to 4.98 percent. Non- charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for

EXPLANATION OF TAX REVENUE IN CITY BUDGET

non- charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates. In addition to the local communications services taxes, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local communications services tax, and the rate is determined in accordance with s. 202.20(3), F.S.

The tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) is used for the same purposes as the underlying local option sales tax imposed

by the county or school board pursuant to s. 212.055, F.S.

Business Tax

The local business tax represents the fees charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

The tax proceeds are considered general revenue for the county or municipality.

Local Discretionary Sales Surtax

Eight separate local discretionary sales surtaxes, also known as *local option sales taxes*, are currently authorized in law and represent potential revenue sources for county governments generally. With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.

Discretionary sales surtax applies to the first $5,000 of any single taxable item, when sold to the same purchaser at the same time. Single items include items normally sold in bulk and items assembled to comprise a working unit. The $5,000 limitation does not apply to the rental of commercial real property, transient rentals, or services. With regard to the sale of motor vehicles, mobile homes, boats, or aircraft, the surtax applies only to the first $5,000 of the total sales price. On the sale of a motor vehicle or mobile home, the tax rate is determined by the county where the purchaser resides as shown on the title or registration. On the sale of a boat or aircraft, the tax rate is determined by the county where the boat or aircraft is delivered.

Public Service Tax/Utility Tax

Municipalities and charter counties may levy by ordinance a public service tax on the purchase of

electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax is levied only upon purchases within the municipality or within the charter county's unincorporated area and cannot exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, can be taxed on a comparable base at the same rates; however, the tax rate on fuel oil cannot exceed four cents per gallon.

EXPLANATION OF TAX REVENUE IN CITY BUDGET

The tax proceeds are considered general revenue for the municipality or charter county.

Sidewalks. The tax proceeds are considered general revenue for the municipality or charter county.

Local Option Fuel Tax

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of six cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2014-15 local fiscal year, counties levying this tax will realize an estimated $547 million in revenue. The single county (i.e., Franklin) not currently levying this tax on motor fuel at the maximum rate will allow an estimated $48,696 to go unrealized.

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and

City of Midway, Florida

Position Budget – Fiscal Year 2025–2026

Public Works Department

Position Title	FTE	Employment Type
Public Works Director	1.0	Full-Time
Public Works Lead Worker	1.0	Full-Time
Public Works Maintenance	2.0	Full-Time

Police Department

Position Title	FTE	Employment Type
Police Chief	1.0	Full-Time
Police Corporal	1.0	Full-Time
Police Patrol Officer	6.0	Full-Time
Police Administrative Assistant	1.0	Full-Time

Fire Department

Position Title	FTE	Employment Type
Fire Chief	1.0	Full-Time
Firefighter	1.0	Full-Time

Recreation Department

Position Title	FTE	Employment Type
Recreation Director	1.0	Full-Time

Planning & Zoning Department

Position Title	FTE	Employment Type
Administrative Assistant	1.0	Full-Time

City Manager's Office

Position Title	FTE	Employment Type
Executive Assistant to City Manager	1.0	Full-Time
City Manager (Contractual)	N/A	Contract

Code Enforcement

Position Title	FTE	Employment Type
Code Enforcement Officer	1.0	Full-Time

City Clerk's Office

Position Title	FTE	Employment Type
City Clerk	0.5	Part-Time

Summary

- **Total Full-Time Equivalent (FTE) Positions**: 20.5
- **Contractual Positions**: 1 (City Manager)

SUMMARY OF ALL FUNDS		FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	*2025 Adopted Budget*	**FY 2026 Proposed Budget**
	GENERAL FUND					
001	General Fund	2,823,960	4,347,345	4,262,662	**13,222,366**	**11,595,544**

BUDGET BY FUND

FUND 001 GENERAL FUND

SUMMARY OF ALL FUNDS	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	*2025 Adopted Budget*	**FY 2026 Proposed Budget**
Taxes	1,095,829	1,326,687	1,339,210	1,305,784	**1,452,961**
Licenses and Permits	93,552	76,374	96,290	61,300	**73,850**
Intergovernmental	1,278,350	2,355,627	2,805,762	11,179,279	**10,037,833**
Fine and Forfeiture	6,761	6,270	7,500	5,000	**6,000**
Miscellaneous	24,959	72,511	13,900	27,000	**24,900**
American Rescue Act Plan Fund Balance		110,000	0	500,000	**0**
Fund Balance	194,248		1,068,121	144,002	**0**
Total Revenues	2,693,699	3,947,470	5,330,783	13,222,365	**11,595,544**

BUDGET BY FUND

FUND 001 GENERAL FUND

EXPENDITURE COST CENTER	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	*2025 Approved Budget*	**FY 2026 Proposed Budget**
City Dept/Div					
City Council	112,573	142,532	130,544	147,294	**127,730**
City Clerk	11,963	9,176	19,937	21,901	**21,964**
City Manager	100,271	123,200	120,650	120,000	**120,000**
Administration	783,871	726,382	1,738,992	641,619	**768,504**
City Attorney	13,474	15,670	60,750	60,750	**55,000**
Law Enforcement	765,780	841,027	638,448	1,395,126	**1,454,571**
Fire	176,635	1,136,366	1,121,740	1,135,025	**164,755**
Building and Planning	221,305	221,305	375,970	203,900	**375,970**
Public Works	365,789	385,656	644,364	6,629,481	**6,379,489**
Community Development Block Grant Road Paving	-	-	-	-	**-**
American Rescue Plan Act Projects	-	-	-	500,000	**-**
Parks & Recreation	142,039	105,962	228,814	2,267,270	**2,073,561**
Reserves:					
9900 Reserve Contingencies				100,000	**54,000**
9901 American Rescue Plan Act					
Total Expenditures	2,693,699	3,707,276	5,080,210	13,222,365	**11,595,544**
Revenue Less Expenditures	**(0)**	**240,194**	**250,573**	**(0)**	**(0)**

CITY OF MIDWAY
BUDGET REVENUES 2023-2024
FINANCIAL SUMMARY
GENERAL FUND

FUND-ORG	CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED 2024-2025	*ADOPTED 2025 BUDGET*	**BUDGET 2025-2026**	PERCENTAGE INCREASE/DECREASE
311.000	Ad Valorem	1,012,091	1,203,649	1,241,210	1,231,284	**1,363,961**	11%
314.100	Electric Operating Account	24,520	19,396	32,000	32,000	**29,000**	-9%
314.000	Utility Services Tax Other	59,217	103,642	66,000	42,500	**60,000**	41%
321.000	Occupational Licenses	19,618	19,018	14,986	10,000	**13,000**	30%
329.000	Other Licenses & Permit Fees	55	-	500	500	**350**	-30%
320.000	License - Other	470	1,894	2,000	2,000	**1,500**	-25%
322.001	Building Permits	18,666	29,604	38,264	26,000	**28,000**	8%
322.002	Environmental Permit Fees	1,050	500	4,900	2,000	**2,000**	0%
322.003	Plumbing Permit Fees	2,415	914	1,500	1,500	**1,600**	7%
322.004	Electrical Permit Fees	8,898	3,913	3,500	4,000	**4,000**	0%
322.005	Mechanical Permit Fees	2,180	1,322	4,178	1,500	**2,600**	73%
322.006	Roofing Permit Fees	3,870	5,743	6,000	3,500	**5,200**	49%
322.008	Other Permits Fees	100	1,715	500	250	**700**	180%
322.009	Gas Permit Fees	324	393	428	350	**350**	0%
322.010	State Surcharge	2,057	1,169	1,500	1,500	**1,600**	7%
322.011	Code Compliance	143	336	550	-	**350**	
322.012	Sign Permit	858	-	150	-	**300**	
322.013	Tree Removal Permit	600	100	700	250	**500**	100%
322.014	General Repair Permit	359	288	717	250	**450**	80%
322.150	Variance Request Applicaton	1,400	100	-	250	**250**	0%
322.110	Mobile Home Permits Fees	957	-	500	250	**300**	20%
332.007	Demolition Permit Fees	286	-	200	700	**-**	-100%
363.201	Conceptual Plan Review	29,248	8,630	13,017	6,000	**10,000**	67%
363.301	Development Impact Fees	-	-	-	-	**-**	
322.000	Various Permits - Other	-	735	2,200	500	**800**	60%
322.001	Home Solitication Permit	-	-	-	-	**-**	
334.761	CDBG Grant	-	-	-	-	**-**	
334.762	State Grants and Federal Grants	432,550	1,487,534	1,897,929	10,271,446	**9,059,325**	-12%
334.780	DEP Wastewater Grant	-	-	-		**-**	
334.761	CDBG Grant	-	-	-		**-**	
334.771	Hurricane Grants/CARES ACT/ARPA/HUD	-	-	-		**-**	
335.100	Local Option Gas Tax	31,432	28,277	33,123	33,123	**30,500**	-8%
335.110	Infrastructure Surtax	375,157	98,428	384,272	384,272	**390,197**	2%
335.120	State Revenue Sharing	140,000	432,360	148,718	148,718	**150,661**	1%
335.130	Communication Service Tax	72,786	71,436	73,701	73,701	**144,000**	95%
335.140	Mobile Home Licenses	118	129	-	-	**-**	
335.150	Alcoholic Beverage Licenses	1,100	23,532	1,100	1,100	**1,100**	0%
335.160	Half Cent Sales Tax	207,124	177,766	211,919	211,919	**207,050**	-2%
337.200	Gadsden County Fire Contract	18,082	36,164	55,000	55,000	**55,000**	0%
351.001	Traffic Fines	6,761	3,436	7,500	5,000	**6,000**	20%
351.004	Red Light Income form Sensys		-	-	-	**-**	
351.000	Judgement & Fines - Other		2,834	-	-	**-**	
335.400	Travel Reimbursement		-	-	-	**-**	
360.300	Credit Card Use Fee		221	-	-	**-**	
369.001	Lien Search		-	-	-	**-**	
369.002	Tax Redemption		-	-	-	**-**	
369.003	Public Records Request	1,293	834	400	-	**200**	
369.004	Cobra Insurance Reimbursement		-	-	-	**-**	
369.005	Other Miscellaneous	(338)	1,866	500	-	**-**	
369.006	Summer Camp Fees	3,091	6,511	-	-	**2,500**	
369.007	Park Fee Sports Activity		1,885	-	-	**1,500**	
369.008	Donations		1,000	10,000	-	**1,000**	
369.009	T-Shirt Fee		-	-	-	**-**	
369.012	Copies		-	-	-	**-**	
369.013	Park Rental	7,350	6,320	500	-	**4,700**	
369.013	Other Misc. Revenues - Other	13,563	53,875	2,500	27,000	**15,000**	-44%
390.000	CRA Contributions from County	324,509	509,875	-	-	**-**	
	TOTAL GENERAL FUND REVENUES	**2,823,960**	**4,347,345**	**4,262,662**	**12,578,363**	**11,595,544**	-8%

OPERATING BUDGET
CITY COUNCIL

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
511.11	COMPENSATION	44,700	62,700	61,200	61,200	**61,200**	
511.21	REGULAR SALARIES	-	-	-	-	**-**	
511.21	FICA TAXES	3,338	4,321	4,682	4,682	**4,682**	0%
511.22	RETIREMENT	23,718	38,428	35,912	35,912	**38,348**	7%
511.40	TRAVEL	27,205	25,107	20,000	20,000	**20,000**	0%
511.41	COMMUNICATIONS	9,899	10,217	6,500	3,500	**3,500**	0%
511.41	TRAVEL EXPENSE	-	-	-	-	**-**	
511.49	IPAD	-	860	-	-	**-**	
511.00	MICROPHONES FOR CITY CHAMBERS	-	-	-	-	**-**	
511.83	GRANTS & AIDS	3,712	900	750	-	**-**	
511.00	CITY COUNCIL OTHER			1,500	22,000	**-**	-100%
	TOTAL	112,573	142,532	130,544	147,294	**127,730**	-13%

OPERATING BUDGET
CITY MANAGER

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
512.11	SALARIES & WAGES	-	557	-	-		
512.16	HEALTH INSURANCE	-	-	-	-		
512.21	FICA TAXES	-	-	-	-		
512.22	RETIREMENT CONTRIBUTIONS	-	-	-	-		
512.23	LIFE AND HEALTH INSURANCE	-	-	-	-		
512.25	UNEMPLOYMENT COMPENSATION	-	-	-	-		
512.31	PROFESSIONAL SERVICES	96,163	120,000	**120,000**	*120,000*	**120,000**	0%
512.40	TRAVEL EXPENSES	35	1,404	**-**	-	**-**	
512.41	COMMUNICATION SERVICES	342	120	**500**	-	**-**	
512.46A	REPAIR AND MAINTENANCE VEHICLE REPAIRS	525	-	**150**	-	**-**	
512.46B	REPAIR AND MAINTENANCE VEHICLE PARTS ONLY	170	1,119	**-**	-	**-**	
512.46C	REPAIR AND MAINTENANCE TIRES	-	-	**-**	-	**-**	
512.52B	OPERATING SUPPLIES GAS & DIESEL	1,721	-	**-**	-	**-**	
512.52C	OPERATING SUPPLIES OTHER	490	-	-	-	**-**	
512.01	CITY MANAGER OTHER	825	-	**-**	-	**-**	
512.64	MACHINERY AND EQUIPMENT	-	-	**-**	-	**-**	
	TOTAL	100,271	123,200	120,650	120,000	**120,000**	0%

OPERATING BUDGET
ADMINISTRATION

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
513.11	REGULAR SALARIES & WAGES	46,083	45,658	44,000	**41,198**	**45,365**	10%
513.15	SPECIAL PAY	-	-	-	**-**	**-**	
513.21	FICA TAXES	3,361	3,307	3,366	**3,152**	**3,470**	10%
513.21	RETIREMENT CONTRIBUTIONS	(374)	5,288	4,990	**4,990**	**6,365**	28%
513.23	LIFE AND HEALTH INSURANCE	3,567	4,571	5,615	**5,615**	**5,604**	0%
513.23N	RETIREMENT PLAN	-	-	-	**-**	**-**	
513.25	UNEMPLOYMENT COMPENSATION	-	-	-	**-**	**-**	
513.31	CONTRACTUAL SERVICES	28,716	28,481	25,000	**35,000**	**35,000**	0%
513.32	ACCOUNTING AND AUDITING	53,407	62,544	61,200	**61,200**	**61,200**	0%
513.33	AUDITING	-	-	-	**-**	**-**	
513.34	SECURITY	2,123	2,130	2,100	**1,800**	**2,100**	17%
513.41	COMMUNICATIONS	13,469	12,310	12,000	**12,000**	**12,600**	5%
513.42	POSTAGE	1,284	1,058	700	**1,000**	**1,100**	10%
513.44	STORAGE UNIT	-	-	-	**-**	**-**	
513.43	UTILITY SERVICES	5,267	4,870	3,900	**4,100**	**4,100**	0%
513.46A	OFFICE EQUIPMENT	158	-	300	**2,000**	**750**	-63%
513.46B	BUILDING	13,234	-	1,500	**2,000**	**36,992**	1750%
513.46	REPAIR AND MAINTENANCE OTHER	475	17,220	750	**5,000**		-100%
513.48	ADVERTISING	9,245	5,550	6,000	**-**	**5,000**	
513.49A	OTHER OBLIGATIONS BANK SERVICES CHARGES	2,650	4,810	2,900	**3,000**	**3,000**	0%
513.49B	OTHER OBLIGATIONS	17,783	21,139	16,000	**-**	**-**	
513.49C	PROPERTY TAX DISCOUNT	-		-	**-**	**-**	
513.51	OFFICE SUPPLIES	7,794	4,879	3,700	**3,000**	**3,000**	0%
513.52A	OTHER OPERATING EXPENSE IT SUPPORT	20,317	31,583	23,000	**12,000**	**25,000**	108%
513.52	OTHER OPERATING EXPENSE - OTHER	6,786	47,239	10,342	**3,000**	**3,000**	0%
513.52B	OTHER OPERATING EXPENSE COMMUNITY EVENT DAY	53,388	64,664	45,000	**35,400**	**-**	-100%
513.52C	OPERATING SUPPLIES GAS & DIESEL	-		-	**2,700**	**1,500**	-44%
513.54	DUES, PUBLICATIONS & MEMBERSHIPS	6,000	3,523	3,800	**6,500**	**5,500**	-15%
513.55	TRAINING	200	4,110	3,556	**2,500**	**4,000**	60%
513.64	COMPUTER EQUIPMENT/SOFTWARE	4,157	5,449	1,300	**1,500**	**1,500**	0%
513.71	LOAN CHARGES & INTEREST EXPENSE			-	**-**	**-**	
513.73A	CCB LOAN PAYMENT			-	**-**	**-**	
513.73B	DEO INTEREST PAYMENT	4,810	4,810	4,809	**4,850**	**4,850**	0%
513.73	OTHER DEBT SERVICE COST - OTHER			-	**-**	**-**	
513.81	CAPITAL OUTLAY	125,984	2,255	1,068,121	**15,000**	**135,000**	800%
513.83	RESERVE FUNDS			-	**-**	**-**	
6563.00	FICA TAX EXPENSE			-	**-**	**-**	
6564.00	UNEMPLOYMENT TAX EXPENSE			-	**-**	**-**	
6560.00	PAYROLL EXPENSE OTHER			-	**-**	**-**	
513.45A	GENERAL LIABILITY	238,349	159,585	253,498	**248,985**	**233,471**	-6%
513.45B	AUTO FLEET	19,187	14,113	25,044	**20,832**	**31,334**	50%
513.45C	PROPERTY	29,253	36,452	48,716	**48,716**	**39,028**	-20%
513.45D	WORKERS COMPENSATION	67,198	45,036	54,581	**54,581**	**58,675**	8%
513.45	INSURANCE OTHER		83,748	3,204	**-**	**-**	
513.01	GENERAL LIABILITY OTHER	-	-	-	**-**	**-**	
517.00	DEBT	-	-	-	**-**	**-**	
	TOTAL	783,871	726,382	1,738,992	641,619	**768,504**	20%

OPERATING BUDGET
CITY CLERK

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
512.11	SALARIES & WAGES	15,900	15,900	16,068	16,068	16,068	0%
512.21	FICA TAXES	1,216	1,216	1,193	1,193	1,193	0%
512.22	RETIREMENT	(5,828)	(8,500)	2,126	2,126	2,189	3%
512.23	TRAVEL	-	-	-	1,914	1,914	0%
512.41	COMMUNICATIONS SERVICES	638	584	350	350	350	0%
512.51	OFFICE SUPPLIES	-	-	-	250	250	0%
512.02	CITY CLERK OTHER	36	(25)	200	-	-	
	TOTAL	**11,963**	**9,176**	**19,937**	***21,901***	**21,964**	0%

OPERATING BUDGET
CITY ATTORNEY

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
514.31	PROFESSIONAL SERVICES	11,000	24,400	50,000	50,000	**50,000**	0%
514.32	LEGAL COUNSEL - OTHER	-	-	-	750		-100%
514.33	LEGAL & RECORDING FEES	-	(9,100)	-	5,000	**2,500**	-50%
514.34	CONTRACTUAL SERVICES	2,115	-	-	5,000	**2,500**	-50%
514.34N	OUTSOURCED SERVICES	17	-	-	-	**-**	
514.41	COMMUNICATION SERVICES	342	370	-	-	**-**	
	TOTAL	13,474	15,670	50,000	60,750	***55,000***	-36.7%

OPERATING BUDGET
POLICE ADMINISTRATION

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
521.11	EXECUTIVE SALARIES	66,980	55,639	66,950	66,950	**66,950**	0%
521.12	REGULAR SALARIES	30,302	29,699	38,563	38,563	**38,563**	0%
521.12	POLICE INCENTIVE PAY	-	-	1,560	1,560	**1,560**	0%
521.21	FICA TAXES	7,286	7,234	9,191	8,191	**6,542**	-20%
521.22	RETIREMENT CONTRIBUTIONS	6,597	31,294	34,598	34,598	**28,970**	-16%
521.23	HEALTH & LIFE INSURANCE	11,950	17,931	12,000	18,000	**11,181**	-38%
521.31	CONTRACTUAL SERVICES	-	-	-	16,000	**2,500**	-84%
521.41	COMMUNICATIONS SERVICES	2,650	2,591	1,500	2,000	**2,000**	0%
521.43	UTILITY SERVICES	3,888	2,928	3,000	3,400	**3,400**	0%
512.46A	VEHICLES REPAIRS	5,336	7,877	1,500	3,500	**3,500**	0%
521.46B	VEHICLE PARTS ONLY	-	2,470	700	1,500	**1,500**	0%
521.46C	TIRES	-	1,068	500	1,200	**1,200**	0%
521.46	REPAIR AND MAINTENANCE SERVICES OTHER	5,264	285	500	-	**-**	
521.52A	OPERATING SUPPLIES UNIFORMS	4,562	4,414	2,047	1,000	**1,000**	0%
521.52B	OPERATING SUPPLIES GAS & DIESEL	5,513	7,763	5,000	8,400	**9,000**	7%
521.52C	OPERATING SUPPLIES OIL & GREASE	736	297	600	900	**900**	0%
521.52	OPERATING SUPPLIES - OTHER	11,503	8,534	500	1,000	**1,000**	0%
521.54	PUBLICATIONS, SUBSCRIPTIONS & MEMBERSHIP	2,602	5,794	2,500	2,500	**2,500**	0%
521.55	TRAINING	12,549	15,193	11,000	5,000	**7,500**	50%
521.01	POLICE ADMINSTRATION OTHER	698	-	-	750,000	**747,350**	0%
521.64	DEBIT VEHICLES			-	-	**-**	
	TOTAL	178,417	201,012	192,209	964,262	**937,117**	-3%

OPERATING BUDGET
POLICE OPERATING

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
521.12	REGULAR SALARIES & WAGES	168,897	253,542	229,267	231,594	**274,694**	19%
521.13	OTHER SALARIES & WAGES	-	-	-	-	**-**	
521.21	FICA TAXES	12,305	17,934	17,199	17,717	**20,355**	15%
521.22	RETIREMENT CONTRIBUTIONS	59,798	95,247	80,000	75,940	**96,665**	27%
521.23	HEALTH INSURANCE	26,909	46,016	27,411	20,821	**29,540**	42%
521.25A	UNEMPLOYMENT COMPENSATION	-	-	-	-	**-**	
521.31	CONTRACTUAL SERVICES	11,967	17,720	15,000	22,000	**22,000**	0%
521.34	OTHER SERVICES - SECURITY	2,862	3,994	2,300	800	**2,600**	225%
521.41	COMMUNICATIONS SERVICES	13,521	13,686	12,000	6,792	**13,000**	91%
512.46A	REPAIR & MAINTENANCE EQUIPMENT	118	-	-	2,000	**2,000**	0%
521.46B	REPAIR & MAINTENANCE VEHICLE PARTS ONLY	1,331	4,239	5,389	1,000	**3,600**	260%
521.46C	REPAIR & MAINTENANCE TIRES	1,290	2,726	1,300	2,500	**2,000**	-20%
521.46D	REPAIR & MAINTENANCE BUILDING	24,595	980	-	5,000	**2,500**	-50%
521.46	REPAIR & MAINTENACE SERVICES - OTHER	105	6,403	4,200	2,500	**2,500**	0%
521.51	OFFICE SUPPLIES	1,240	2,497	2,500	1,200	**1,500**	25%
521.52	OPERATING SUPPLIES	-		2,373	500	**2,500**	400%
521.52A	OPERATING SUPPLIES UNIFORMS	10,707	1,294	-	3,000	**3,000**	0%
521.52B	OPERATING SUPPLIES GAS & DIESEL	17,711	26,853	25,000	25,000	**25,000**	0%
521.52C	OPERATING SUPPLIES OIL & GREASE	815	1,207	300	1,500	**1,500**	0%
521.52D	OPERATING SUPPLIES - OTHER	22,673	28,242	7,500	3,000	**3,000**	0%
521.54	PUBLICATIONS, SUBSCRIPTIONS & MEMBERSHIP	-	5,516	5,000	-	**2,000**	
521.55	TRAINING	4,016	2,292	3,000	4,000	**7,500**	88%
521.64	MACHINERY & EQUIPMENT	136,263		6,500	-	**-**	
521.64A	MACHINERY & EQUIPMENT VERIZON	27,664		-	1,000	**-**	-100%
521.64	COMPUTER EQUIPMENT	2,663		-	3,000	**-**	-100%
521.64C	MACHINERY & EQUIPMENT VEHICLE LOANS		38,912	-	-	**-**	
521.64D	MACHINERY & EQUIPMENT CAPITAL LOANS	39,912		-	-	**-**	
521.64	MACHINERY AND EQUIPMENT	-		-	-	**-**	
521.02	POLICE OPERATING OTHER	-	7,356	-	-	**-**	
521.64	MACHINARY AND EQUIPMENT	-	63,359	-	-	**-**	
521.00	LAW ENFORCEMENT OTHER	-		-	-	**-**	
	TOTAL	587,363	640,014	446,238	*430,864*	**517,454**	20%

OPERATING BUDGET
FIRE ADMINISTRATION

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
522.11	FIRE SALARIES	58,044	54,706	59,281	*59,281*	**77,199**	30%
522.21	FICA	4,314	3,864	4,455	*4,535*	**5,906**	30%
522.22	RETIREMENT	-	-	5,800	*8,080*	**27,166**	236%
522.23	HEALTH INSURANCE	9,507	3,868	6,229	*6,229*	**6,997**	12%
522.15	STIPENDS	-	-	-	-	**-**	
522.41	COMMUNICATIONS	6,582	9,190	5,800	5,000	**5,000**	0%
522.43	UTILITIES	8,665	7,606	7,000	1,500	**1,500**	0%
522.46A	REPAIR AND MAINTENANCE OFFICE EQUIPMENT	200	-	-	2,500	**2,500**	0%
522.46B	REPAIR AND MAINTENANCE VEHICLE PARTS ONLY	150	-	120	1,500	**1,500**	0%
522.46C	REPAIR AND MAINTENANCE TIRES	404	3,241	500	1,000	**1,000**	0%
522.46D	REPAIR AND MAINTENANCE BUILDING AND GROUNDS	16,224	535	-	2,500	**2,500**	0%
522.46E	REPAIR AND MAINTENANCE RADIO	-	-	-	500	**387**	-23%
522.46	REPAIR & MAINTENACE - OTHER	4,704	300	-	-	**-**	
522.49	OTHER OPERATING EXPENSES	7,666	4,863	2,135	-	**-**	
522.52B	GAS & DIESEL	3,532	2,319	2,159	3,600	**3,600**	0%
522.52C	OIL & GREASE	179	104	-	500	**500**	0%
522.52	OPERATING SUPPLIES & MATERIALS	122	-	661	500	**500**	0%
522.01	FIRE ADMINSTRATION OTHER	4,208	3,645	2,159	-	**-**	
	TOTAL	124,500	94,240	96,299	*97,225*	**136,255**	40%

OPERATING BUDGET
FIRE OPERATING

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
522.12	VOLUNTEER COMPENSATION		-				
522.15	STIPENDS	4,300	4,415	7,125	8,000	**8,000**	0%
522.41	COMMUNICATIONS	999	540	1,000	2,000	**1,500**	-25%
522.43	UTILITY SERVICES	3,824	3,572	3,500	4,500	**4,500**	0%
522.46A	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	2,500	**2,500**	0%
522.46B	REPAIR & MAINTENANCE VEHICLE PARTS ONLY	3,650	3,771	2,893	4,000	**4,000**	0%
522.46C	REPAIR & MAINTENANCE TIRES	2,769	(2,370)	700	2,500	**2,500**	0%
522-46D	REPAIR & MAINTENANCE BUILDING	2,154	1,750	1,045	4,000	**4,000**	0%
522-46	REPAIR & MAINTENACE SERVICES - OTHER	94	2,011	2,600	4,000	**-**	-100%
522.49	OTHER OPERATING EXPENSE	74	2,172	2,000	4,800	**-**	-100%
522.52B	OPERATING SUPPLIES GAS & DIESEL	4,082	3,111	3,000	1,000	**1,000**	0%
522.52	OPERATING SUPPLIES - OTHER	6,024	548	500	500	**500**	0%
522.52	FIRE EQUIPMENT AND SUPPLIES		1,022,482	1,000,000	1,000,000	**-**	-100%
522.02	FIRE OPERATING OTHER	24,165	123	1,078	-	**-**	
	TOTAL	52,135	1,042,126	1,025,441	*1,037,800*	**28,500**	-97%

BUDGET OPERATING SERVICES
BUILDING & PLANNING

ORG	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENTAGE INCREASE/DECREASE
524.11	EXECUTIVE SALARY	76,569	85,552	81,197	*81,197*	**81,197**	0%
524.21	FICA TAXES	5,733	6,106	6,212	*6,212*	**6,212**	0%
524.22	RETIREMENT CONTRIBUTIONS	11,945	8,159	11,067	*11,067*	**11,392**	3%
524.23	LIFE & HEALTH INSURANCE	-	7,688	7,524	*7,824*	**14,870**	90%
524.25	UNEMPLOYMENT COMPENSATION	-	-	-	-	**-**	
524.31	PROFESSIONAL SERVICES	107	-	-	50,000	**105,700**	111%
524.34	CONTRACTUAL SERVICES	128,177	128,371	190,000	37,000	**150,000**	305%
524.40	TRAVEL EXPENSES	2,706	6	-	1,000	**1,000**	0%
524.41	COMMUNICATION	4,025	4,913	1,500	2,100	**2,100**	0%
524.49	TRAINING	8,204	6,766	5,309	3,500	**3,500**	0%
524.51	OFFICE FURNITURE	1,769	723	119	2,500	**-**	-100%
524.52	OTHER OPERATING EXPENSES	6,899	6,022	3,000	1,500	**-**	-100%
524.00	BUILDING & PLANNING OTHER	197	(33,000)	-	-	**-**	
	TOTAL LINES	246,331	221,305	305,927	*203,900*	**375,970**	23%

OPERATING BUDGET
PUBLIC WORKS

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
530.12	SALARIES & WAGES	153,236	187,240	147,472	205,712	**147,472**	-28%
530.21	FICA TAXES	11,083	13,117	9,143	12,754	**9,143**	-28%
530.22	RETIREMENT CONTRIBUTIONS	13,135	17,957	20,100	28,039	**20,690**	-26%
530.23	HEALTH & LIFE INSURANCE	14,535	20,387	23,307	35,507	**27,071**	-24%
530.25	UNEMPLOYMENT COMPENSATION	-	-	-	-	**-**	
530.31	CONTRACTUAL SERVICES	12,102	12,632	15,000	15,000	**15,000**	0%
530.41	COMMUNICATION	931	1,201	1,000	1,000	**1,000**	0%
530.46A	REPAIR AND MAINTENANCE VEHICLE REPAIRS	2,511	1,162	2,390	3,000	**3,000**	0%
530.46B	REPAIR AND MAINTENANCE VEHICLE PARTS ONLY	236	120	-	1,500	**1,500**	0%
530.46C	REPAIR AND MAINTENANCE TIRES	642	946	1,500	1,500	**1,500**	0%
530.46D	REPAIR AND MAINTENANCE BUILDING REPAIRS	-	9,767	10,000	2,000	**6,500**	225%
530.46E	REPAIR AND MAINTENANCE LAWN MOWERS	810	601	601	2,500	**900**	-64%
530.46F	REPAIR AND MAINTENANCE ROAD MATERIALS & SUPPLIES	29,938	30,919	94,760	32,000	**32,000**	0%
530.49	TRAINING		-	-	4,000	**4,000**	0%
530.52A	OPERATING SUPPLIES & SMALL TOOLS	6,180	7,401	7,000	3,000	**3,000**	0%
530.56B	OPERATING SUPPLIES GAS & DIESEL	9,425	12,355	10,000	12,000	**10,500**	-13%
530.52C	OPERATING SUPPLIES OIL & LUBE	212	363	450	1,000	**1,000**	0%
530.52	OPERATING SUPPLIES - OTHER	8,453	6,335	17,900	-	**-**	
530.60	CAPITAL OUTLAY	-	67,438	80,000	5,768,971	**5,672,216**	-2%
530.64A	MACHINERY & EQUIPMENT TRACTOR LOANS	18,272			-		
530.64b	STREETING LIGHTING			150,000	500,000	**422,997**	-15%
530.64	MACHINERY & EQUIPMENT - OTHER	83,700	(4,985)	53,741	-	**-**	
530.00	PUBLIC WORKS - OTHER	390	700	-	-	**-**	
	TOTAL	365,789	385,656	644,364	*6,629,483*	**6,379,489**	-3.77%

OPERATING BUDGET
PARKS & RECREATION

Org	EXPENDITURE CODES	ACTUAL 2022-2023	ACTUAL 2023-2024	PROJECTED YTD 2024-2025	*ADOPTED BUDGET 2025 BUDGET*	**PROPOSED BUDGET 2025-2026**	PERCENT INCREASE/DECREASE
572.11	SALARIES	45,467	45,692	46,350	46,350	**46,350**	0%
572.21	PAYROLL TAXES	2,706	3,465	3,546	3,546	**3,546**	0%
572.22	RETIREMENT PLAN	1,856	6,151	6,318	6,318	**6,503**	3%
572.23	HEALTH INSURANCE	-	-	-	-	**-**	
572.25	UNEMPLOYMENT COMPENSATION	-	-	-	-	**-**	
572.31	CONTRACTUAL SERVICES	930	10,035	5,000	480	**5,000**	942%
572.41	COMMUNICATION SERVICES	1,649	1,677	1,800	600	**1,600**	167%
572.43	UTILITY SERVICES	9,893	11,351	10,000	7,500	**11,500**	53%
572.49A	OPERATING EXPENSES OTHER RECREATIONAL ACTIVITIES	2,319	1,800	-	20,000	**20,000**	0%
572.49	OTHER OPERATING EXPENSES - OTHER	15,948	4,468	-	3,000	**3,000**	0%
572.71	OFFICE SUPPLIES	1,228	313	800	-	**-**	
572.52A	OPERATING SUPPLIES FOOTBALL ATHLETIC EQUIPMENT	956	16,972	-	-	**-**	
572.52C	OPERATING SUPPLIES OTHER ATHLETIC EQUIPMENT	5,696	95	-	-	**-**	
572.52D	OPERATING SUPPLIES FURNITURE & EQUIPMENT	-	-	-	-	**-**	
572.60	CAPITAL OUTLAY COMMUNITY CENTER	-	-	150,000	2,179,475	**1,976,062**	-9%
572.64	PARK FIXTURES AND EQUIPMENT	53,391	3,471		-	**-**	
572.00	PARKS AND RECREATION - OTHER	-	472	5,000	-	**-**	
	TOTAL	142,039	105,962	*228,814*	2,267,269	**2,073,561**	-9%

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BUDGET CALENDAR
FISCAL YEAR 2025/26

DATE	ACTIVITY	PARTICIPATION
Fri. June 27	Certification of taxable property values (F.S. 193.023 [1]; 200.065 [11])	Property Appraiser
Wed. July 16	Budget Priority Workshop	City Council City Manager
Wed. July 16	Adoption a Tentative 2025 Tax Levy	City Council City Manager
Wed. July 23 – Fri. Aug 8	Budget Development	City Manager Department Heads
Thurs. Aug 7	Mailing of Notices of Proposed Property Taxes (F.S. 200.065 [2] [b])	Property Appraiser
Mon. Aug 12	Submission of "Tentative Budget" to Council	City Manager
Thurs. Aug 28 (6:15 – 8:30 P.M.)	Budget Workshop	City Council City Manager
Wed. Sept 10	First Public Hearing to adopt proposed millage and budget (F.S. 200.065 [2] [c])	City Council City Manager City Clerk
Thus. Sept 11 - Wed. Sept 15	Newspaper advertisement of Second Public Hearing & Budget Summary Statement (F.S. 129.03 [3] [b]) (F.S. 200.065 [2] [d] and [3] [1])	City Manager
Monday. September 15.	Second and Final Public Hearing to adopt final millage and budget (F.S. 200.065 [2] [d])	City Council City Manager City Clerk

DATE	ACTIVITY	PARTICIPATION
N/A	Certification of final taxable values (F.S. 200.065 [5])	Property Appraiser
N/A	Adjustment to adopted millage rate (if greater than +/- 3%) (F.S. 200.065 [5])	City Manager
Fri. October 10	Certification of Compliance submitted to State Dept. of Revenue (F.S. 200.068)	City Manager
October - November	Update and print adopted budget document	City Manager