



CITY OF CALLAWAY BOARD OF COMMISSIONERS

TUESDAY, AUGUST 5, 2025 – 2:00 P.M.
CALLAWAY ARTS & CONFERENCE CENTER
500 CALLAWAY PARK WAY
CALLAWAY, FL 32404

MAYOR

PAMN HENDERSON

COMMISSIONERS

SCOTT DAVIS
DAVID GRIGGS
BOB PELLETIER
KENNETH L. AYERS, JR.

KEVIN OBOS, CITY ATTORNEY

KEITH "EDDIE" COOK, CITY MANAGER

ASHLEY ROBYCK, CITY CLERK

**FY2025/26 BUDGET WORKSHOP
AGENDA**

CALL TO ORDER

INVOCATION & PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC PARTICIPATION

- Speakers must come to the podium to be heard.
- Public Participation will be heard at the end of Commission discussion for each item and at the end of the meeting for non-agenda items.
- Comments are limited to three (3) minutes.

REGULAR AGENDA

1. Draft Budget for FY2026

PUBLIC PARTICIPATION

ADJOURNMENT

Ashley Robyck
City Clerk

PURSUANT TO FLORIDA STATUTE 286.0105: Any person who decides to appeal any decision made at a meeting(s) announced in this notice with respect to any matter considered at such meeting(s) will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Any person requiring a special accommodation at this meeting because of a disability or physical impairment should contact Callaway's City Clerk, at 6601 E. Highway 22, Callaway, FL 32404; or by phone at (850) 871-6000 at least five calendar days prior to the meeting.

If you are hearing or speech impaired, and you possess TDD equipment, you may contact the City Clerk using the Florida Dual Party Relay System, which can be reached at 1-800-955-8770 (Voice) or 1-800-955-7661 (TDD).



Draft Budget for Fiscal Year 2026

8/5/2025

2nd Budget Workshop

**City of Callaway
FY 2026 Budget
Table of Contents**

	<u>Page #</u>		<u>Page #</u>
Index			
Budget Assumptions	1		
Departmental Capital Expenditures	2		
Budget Summaries			
Budget Summary by Fund	3 - 5	Water Fund Detail	28 - 30
		Sewer Fund Detail	31 - 33
		Solid Waste Fund Detail	34 - 35
		Personnel Summary by Department	36 - 37
Budget Detail		Fund Summaries	
General Fund Revenues	6 - 7	Fund Reserves Summary	38 - 40
Commission	8	General Fund Summary	41
Legal / IT / Elections / Law Enforcement	9	Water Fund Summary	42
City Manager	10	Sewer Fund Summary	43
Finance	11	Solid Waste Fund Summary	44
City Clerk	12		
General Government	13		
Human Resources	14		
Code Enforcement	15		
Fire Department	16 - 17		
Utility Billing	18		
Street and Planning	19		
Maintenance Shop	20		
Leisure Services	21 - 22		
Non - Departmental	23		
Community Re-development Detail	24		
Capital Projects & Infrastructure Fund Detail	25 - 27		

City of Callaway
FY 2026 Budget Assumptions

Revenue Assumption

Advalorem Property Taxes Rate - Same as last years rate	2.7500
Increase Water Consumption Rate - Cover County Increase	\$ 0.05
Increase Sewer Consumption Rate - Cover County Increase	\$ 0.15
Increase Solid Waste fees	\$ -
Other Revenues - Historial	
FEMA - Based on Outstanding Submissions	\$ -

Expenditure Assumptions

Salaries and Wages Increase by \$0.50 with a 1% amount for Merrit Increase in Jan 2026.	\$ 0.50
Fire Department Shift Schedule change to 48/96 vs 24/48 Increased Overtime (10 per pay Period) plus \$2.00 increase all levels	
Increased Staffing - Leisure Serives 1, Solid Waste 1	2.00
FRS - Retirement based on State Increase	
Group Health Insurance increase based on new rates 100 % Employee only with 70% Employee Plus	0.00%
Sheriff's Department - Contract increase	5.00%
Other departmental expensese based on history & inflation	

Debt Payment - Enterprise Funds Due 8/1/2026 (Split 50/50 Water & Sewer)	\$ 840,000
Capital Expenditures - Departmental Request	

City of Callaway
FY 2026 Department Budgeted Capital Expenditures

Department		Asset Discription	Priority by Dept	Cost of New Asset	Justification	Replace Asset	Purchased In	Cost	Mileage	Book Value
Fire	522	Bunker Gear - 18 Sets	1	\$ 61,000	Additional Clean Set per member					
Fire	522	Station Alerting System	2	\$ 20,000	Newer digital system vs analog will provide better coverage and sound					
Fire	522	3 Portable Radios	3	\$ 26,000	Currently have 15 but have 18 crew members active during emergencies.					
Fire	522	Land on Boat Race Road		\$ 135,000	New Fire Station Site					
Subtotal			\$ 242,000					\$ 242,000		
Leisure Services	572	1/2 Ton Pickup Double Cab		\$ 30,000	Replace 2006 Ford LCF / Yardmaster Body					
Leisure Services	572	Toro Realmaster 3100D		\$ 60,169	2007 Toro Reelmaster 3100D					
Leisure Services	572	Ride On Spreader/Sprayer		\$ 70,708	2007 Toro Multi Pro 1250 Spray Pro					
Leisure Services	572	Patterson Park Paving Parking Spaces		\$ 25,000	Asphalt Parking Lot					
Leisure Services	572	Rec Complex Pond Pavilion 20' x 40' w/ Concrete Pad		\$ 25,000	For Fishing Rodeo Event and Rentals.					
Leisure Services	572	Gore Park Parking, Paving off Viola St		\$ 80,000	Asphalt Parking Lot much needed overflow					
Leisure Services	572	Rec Complex Solar Lighting on Roadways/ Parking		\$ 200,000	Solar Roadway Lighting for Safety & Convenience					
Leisure Services	572	Carpet		\$ 20,000	Callaway Room is 10 years old all other 21 years					
Leisure Services	572	Toro Z-Master 2040Z Sand Pro		\$ 31,692	04 Toro SandPro 3020: 3 Wheeler					
Leisure Services	572	Amphitheater		\$ 150,000	New at Sports Complex					
Subtotal			\$ 692,569					\$ 692,569		
						Replace one or both JD Alamo Combo mower units. Issues with desing, windshield & maintenance cost are starting to increase.				
Street	542	Purpose Built Mower - (BoomAxe- ditches)		\$ 250,000		37	1/16/2015	\$ 99,772	\$ -	2014 J.D. 6115M Boom Mower w/J
						378	11/20/2020	\$ 144,040	\$ 65,160	2020 John Deere/Alamo 6110M Boom Mower
Subtotal			\$ 250,000					\$ 250,000		
Water	533	Water Meters		\$ 105,000						
Water	533	Replace Fire Hydrants		\$ 72,000						
Water	533	Chlorine Booster Station East Bay		\$ 200,000						
Subtotal			\$ 377,000					\$ 377,000		
Sewer	535	Lift Station Pump (6" I-Pump)		\$ 130,000	Necessary Replacement					
Sewer	535	Spare Lift Station Pump		\$ 12,500	Necessary Replacement					
Sewer	535	4 - Lift Station Rehabs		\$ 2,392,000	Additional Lift Stations - Rolled from FY 2025	3 - Lift Station Replacement (4, 8, & 31) & CEI				
Sewer	535	4 Door 1/2 Ton 4x4 Pick up		\$ 47,000						
Subtotal			\$ 2,581,500					\$ 2,581,500		
Solid Waste	534	Claw Truck		\$ 225,000	Adding to the size of fleet to cover city growth and help with current aging trucks breaking down		9/01/15	150,162.85		2016 Mack Trash Truck w/Loader
							9/25/2018	\$ 141,401.09		2019 Freightliner Trash Loader-Ingram Equip.
							9/15/2020	\$ 142,900.00		2019 Hino - 388 PACMAC
Subtotal			\$ 225,000							#5PVNV8JT8K4S55196 Boom Truck
Total City Budget			\$ 4,368,069					\$ 225,000		

2026 Budget Summary										
City of Callaway								DRAFT Budget 2026		
Budget Summary by Fund									8/5/2029	
FY 2026 Budget	Revenues									
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2026 Budget	Amended	
									FY2025 Budget	% Incr/(Decr)
Revenue / Funding Sources										
Property Taxes	\$ 3,148,453	\$ 1,392,866						\$ 4,541,319	\$ 5,599,279	-18.9%
Other Taxes	2,346,965			1,878,757				4,225,722	4,019,512	5.1%
Permits, Fees and Licenses	1,217,394							1,217,394	1,207,474	0.8%
Grants & Shared Revenue	3,487,484	1,250,000		14,282,775		-		19,020,259	25,336,851	-24.9%
Impact Fees & Spec Cap Fees	386,000				145,000	132,500		663,500	1,434,500	-53.7%
Charges for Services	269,746				3,872,850	5,352,021	1,082,093	10,576,710	10,545,052	0.3%
Judgement, Fines & Forfeitures	48,750							48,750	51,500	-5.3%
Interest Income	407,035	-		346,309	171,268	459,927	70,777	1,455,316	1,489,254	-2.3%
Rents and Royalties	103,100							103,100	80,736	27.7%
Sale of Fixed Assets	-				-	-	-	-	2,795	0.0%
Contributions & Donations	425							425	900	-52.8%
Miscellaneous Revenues	87,500				18,974	18,974	2,000	127,448	153,512	-17.0%
Emergency Debris Removal	-							-	32,561	-100.0%
Other Sources	-							-	-	0.0%
Transfers In	-	-	-	945,353	-	-	-	945,353	917,184	3.1%
Indirect Allocation Transfers								-	-	n/a
Fund Balances/Net Position	794,941	-		7,980,793	200,000	1,944,412	-	10,920,146	5,560,077	96.4%
Total Revenue/Funding Sources	12,297,793	2,642,866	-	25,433,987	4,408,092	7,907,834	1,154,870	53,845,442	56,431,187	-4.6%

2026 Budget Summary

	0	-	-	-	-	-	-	-	-	-
City of Callaway										
Budget Summary by Fund									DRAFT Budget 2026	
FY 2026 Budget		Expenditures							8/5/2029	
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2026 Budget	Amended	
									FY2025 Budget	% Incr/(Decr)
Expenditures by Type										
City Commission	56,050	-	-	-	-	-		56,050	56,550	-0.9%
Administration										
City Manager	247,914	-	-	-	-	-		247,914	251,630	-1.5%
Finance	454,876	-	-	-	-	-		454,876	447,380	1.7%
Legal Services	63,500	-	-	-	-	-		63,500	58,500	8.5%
Information Technology	107,805	-	-	-	-	-		107,805	108,907	-1.0%
General Government	888,066	-	-	-	-	-		888,066	3,396,623	-73.9%
Human Resources	94,417	-	-	-	-	-		94,417	96,311	-2.0%
City Clerk	157,810	-	-	-	-	-		157,810	158,688	-0.6%
Elections	-	-	-	-	-	-		-	-	n/a
Code Enforcement	419,145	-	-	-	-	-		419,145	426,391	-1.7%
Law Enforcement/Public Safety										
Law Enforcement	2,789,554	-	-	-	-	-		2,789,554	2,656,718	5.0%
Fire	2,729,054	-	-	-	-	-		2,729,054	2,433,411	12.1%
Public Works / Utility										
Planning / Street	1,452,129	-	-	25,433,987	-	-		26,886,116	20,175,565	33.3%
Maintenance Shop	302,255	-	-	-	-	-		302,255	295,145	2.4%
Water Services	-	-	-	-	3,346,729	-		3,346,729	3,526,182	-5.1%
Solid Waste	-	-	-	-	-	-	952,847	952,847	987,440	-3.5%

2026 Budget Summary

								Total FY 2026 Budget	Amended FY2025 Budget	% Incr/(Decr)
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste			
Sewer Services	-	-	-	-	-	6,683,315		6,683,315	13,539,492	-50.6%
Leisure Services	2,564,112			-				2,564,112	2,159,945	18.7%
Community Redevelopment	-	2,639,683						2,639,683	3,184,707	-17.1%
Debt Service	-	-	-	-	694,559	700,059		1,394,618	1,394,618	0.0%
Emergency Debris Removal	39,203							39,203	148,606	-73.6%
Other Uses								-	-	n/a
Transfers Out	(62,658)	-	-	-	365,624	337,036	154,939	794,941	928,378	-14.4%
Increased Restricted Reserves	-	-	-	-	-	-	-	-	-	n/a
Increase in Reserves	-	-	-	-	-	-	-	-	-	n/a
Total Expenditures	12,303,232	2,639,683	-	25,433,987	4,406,912	7,720,410	1,107,786	53,612,010	56,431,187	-5.0%
	-	-	-	-	-	-	-	-		
Change in Reserves	(5,440)	3,183	-	-	1,180	187,424	47,084	233,431		
Total Gov't Funds	\$ (2,257)		Total Enterprise Funds			\$ 235,688	Total	\$ 233,431		

	City of Callaway									DRAFT Budget 2026		
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025				
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)	2026 Notes
	REVENUES/SOURCES											
	Taxes											
Revenues	01-310-311-10	Advalorem Property Taxes	\$ 1,422,907	\$ 1,654,795	\$ 1,982,393	\$ 2,414,572	2,094,968	2,163,878	\$ 3,148,453	733,881	30.39%	Bay County Property Appraiser preliminary Certification @2.7500
Revenues	01-310-312-41	Local Option Fuel Tax	249,218	272,575	260,218	307,602	192,811	257,081	257,081	(50,521)	-16.42%	Estimate from FL DOR Office of Tax Research 8/20/24
Revenues	01-310-314-10	Public Service Tax - Electricity	1,135,740	1,184,380	1,628,496	1,209,059	970,674	1,294,231	1,307,174	98,115	8.11%	Historical
Revenues	01-310-314-30	Public Service Tax - Water	274,314	299,026	315,002	310,877	235,908	314,544	317,689	6,812	2.19%	Historical
Revenues	01-310-314-40	Public Service Tax - Gas	44,526	50,073	63,750	65,063	52,090	69,454	70,148	5,085	7.82%	Historical
Revenues	01-310-314-80	Public Service Tax - Propane	14,180	23,113	7,587	9,252	7,554	10,072	10,173	921	9.95%	Historical
Revenues	01-310-315-00	Telecommunications Tax	297,632	306,284	321,146	322,624	275,775	367,700	367,700	45,076	13.97%	Estimate from FL DOR Office of Tax Research 8/1/2024
Revenues	01-310-316-00	Business & Prof Occ Licenses	15,998	16,571	15,946	19,272	16,595	17,127	17,000	(2,272)	-11.79%	Historical
Revenues	Permits, Fees & Licences											
Revenues	01-320-322-00	Bldg Permits-Structural & Eq	70,023	29,362	23,283	35,000	22,242	28,657	29,500	(5,500)	-15.71%	Based on Current
Revenues	01-320-323-10	Franchise Fees - Electricity	823,827	830,218	1,151,971	838,541	655,394	873,859	882,597	44,056	5.25%	Historical
Revenues	01-320-323-40	Franchise Fees - Gas	55,205	50,875	59,526	62,697	50,213	66,950	67,620	4,923	7.85%	Historical
Revenues	01-320-323-70	Refuse Collection Permits	82,595	103,178	104,409	103,387	82,942	110,589	111,695	8,308	8.04%	Historical
Revenues	01-320-323-90	Stormwater Fees	101,090	104,463	105,920	106,766	80,251	107,001	108,071	1,305	1.22%	Historical
Revenues	01-320-329-10	Other Licenses & Permits	5,750	2,745	3,335	3,239	3,455	4,607	4,653	1,414	43.66%	Historical
Revenues	01-320-329-20	Comp Plan & LDR Permits	17,350	20,965	11,120	7,844	9,845	13,127	13,258	5,414	69.02%	Historical
Revenues	01-320-324-30	Impact Fees - Transportation Res	587,253	228,774	291,544	275,000	295,121	325,121	275,000	0	0.00%	
Revenues	01-320-324-32	Impact Fees - Transportation -Comm	237,479	63,432	0	50,000	210,135	210,135	111,000	61,000	122.00%	
Revenues	Grants & Shared Revenues											
Revenues	01-330-331-10	Federal Grant - Storms & Floods	0	0	61,298	611,325	-	-	608,245	(3,080)	-0.50%	FEMA Mitigation Funds
Revenues	01-330-331-11	Federal Grant - ARPA Funds	5,819,484	1,222,518	2	0	-	-	-	0	n/a	All Funds have been Received - FY 2023
Revenues	01-330-334-10	State Grants - Storms & Floods	52,516	0	10,388	0	-	-	-	0	n/a	State Portion of Debris Cleanup Pending
Revenues	01-330-334-74	Housing Rehab - CDGB	416,688	265,738	59,136	0	-	-	-	0	n/a	Grant Completed in FY 2024
Revenues	01-330-334-75	Commercial Rehab - CDGB	0	0	0	2,388,728	-	147,784	-	(2,388,728)	-100.00%	Beacon Point
Revenues	01-330-334-90	State Grant - Other	0	0	0	0	-	-	-	0	n/a	
Revenues	01-330-335-10	State Revenue Sharing Sales Tax	866,417	826,274	732,209	697,788	467,236	622,981	804,925	107,137	15.35%	Estimate from FL DOR Office of Tax Research - 07/01/25, 82.6 %
Revenues	01-330-335-11	FL Revenue Sharing-8C Fuel	219,790	166,686	158,639	152,136	101,896	135,861	169,561	17,425	11.45%	Estimate from FL DOR Office of Tax Research - 07/01/25, 17.4 %
Revenues	01-330-335-14	Mobile Home Licenses Tax	1,205	1,041	898	1,200	993	1,324	1,200	0	0.00%	
Revenues	01-330-335-15	Alcoholic Beverage Licenses	3,407	636	2,930	4,500	4,496	4,496	4,500	0	0.00%	
Revenues	01-330-335-18	Local Govt 1/2 Cent Sales Tax	2,048,711	1,835,689	1,764,043	1,781,340	1,171,835	1,667,216	1,885,183	103,843	5.83%	Estimate from FL DOR Office of Tax Research, 07/01/2025
Revenues	01-330-335-21	Firefighters Supplemental Comp	2,490	2,040	3,900	2,970	2,340	3,120	3,120	150	5.05%	Based on certified staff members
Revenues	01-330-335-49	Mun Vehicle Gas Tax Rebate	9,402	6,433	14,368	10,750	7,213	10,820	10,750	0	0.00%	
Revenues	01-331-620-00	Fed Grant Public Assistance	866,102	179,140	99,609	32,561	-	829,162	-	(32,561)	-100.00%	Fund should be received in FY 2025
Revenues	01-331-625-00	Triumph Grant - Bay County	0	0	0	0	-	-	-	0	n/a	

	City of Callaway									DRAFT Budget 2026		
	General Fund - FY 2026 Budget							(5,440)			8/5/2029	
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
Revenues												
Revenues	Charges for Services											
Revenues	01-340-341-10	Certify, Copy, Research	5	19	184	50	-	-	-	(50)	-100.00%	
Revenues	01-340-341-20	Returned Check Service Fees	6,175	6,326	4,795	6,100	3,400	4,533	4,533	(1,567)	-25.68%	
Revenues	01-340-341-30	Lien Search Fees	28,000	22,550	18,350	23,000	14,305	19,073	19,073	(3,927)	-17.07%	
Revenues	01-340-342-20	Fire Protection Services	161,821	169,912	178,407	208,142	156,107	208,142	218,549	10,407	5.00%	5% annual increase (Paid from Bay County)
Revenues	01-340-343-31	Collection of Bad Debt	0	0	0	0	9	-	-	0	n/a	
Revenues	01-340-343-34	Penalties	2,292	2,549	2,745	2,500	2,015	2,687	2,500	0	0.00%	
Revenues	01-340-349-00	Other Charges for Services	19,505	20,210	22,838	20,660	23,223	23,223	23,223	2,563	12.41%	FDOT Hwy & Light Maint \$21279 & Misc fees
Revenues	01-340-349-10	Foreclosure Registration	2,150	2,150	1,650	2,150	1,400	1,867	1,867	(283)	-13.18%	
Revenues	Judgements, Fines & Forfiets											
Revenues	01-350-351-10	Court Fines	8,318	3,724	5,508	4,000	4,797	6,396	6,250	2,250	56.25%	
Revenues	01-350-351-80	Fines & Abatements	84,909	62,985	72,654	47,500	43,662	52,321	42,500	(5,000)	-10.53%	
Revenues	01-350-351-90	Other Fines & Forfeitures	1,813	0	275	0	-	-	-	0	n/a	
Revenues	Interest & Other Miscellaneous Revenue											
Revenues	01-360-361-05	Dividends	460	477	486	500	337	449	426	(74)	-14.80%	
Revenues	01-360-361-10	Interest	47,688	425,881	376,534	389,000	222,717	296,956	282,108	(106,892)	-27.48%	
Revenues	01-360-361-15	Interest - Stormwater	749	10,035	17,414	15,000	15,227	20,303	19,288	4,288	28.59%	
Revenues	01-360-361-20	Interest - Impact	12,309	85,385	106,132	90,000	81,240	108,319	102,903	12,903	14.34%	
Revenues	01-360-361-30	Interest - Prop. Share	363	2,264	2,751	2,200	1,824	2,432	2,310	110	5.00%	
Revenues	01-360-361-40	Interest - Bond Reserve	0	0	0	0	-	-	-	0	n/a	
Revenues	01-360-362-10	Concession Rent	3,600	0	3,600	3,600	-	3,600	3,600	0	0.00%	
Revenues	01-360-362-20	A&CC Rental Fees	38,979	39,640	50,664	47,500	33,712	44,949	47,500	0	0.00%	
Revenues	01-360-362-30	Sport Field Rental Fees	2,560	3,945	9,515	5,000	15,940	21,253	22,000	17,000	340.00%	
Revenues	01-360-362-35	Rec Complex Facility Rent	475	960	660	1,000	1,120	1,493	1,500	500	50.00%	
Revenues	01-360-362-40	Rents - Other	24,635	22,993	22,221	22,696	6,566	21,355	23,000	304	1.34%	Other Rents (Community Center) and Cell tower \$12600
Revenues	01-360-364-00	Disposition of Fixed Assets	4,325	135,503	6,056	0	10,099	10,099	-	0	n/a	
Revenues	01-360-365-00	Sale of Scrap	0	0	0	2,795	3,350	3,350	-	(2,795)	-100.00%	
Revenues	01-360-366-00	Donations - Private Sources	26,135	423	100	400	-	-	-	(400)	-100.00%	
Revenues	01-360-366-15	Voluntary Park Fees	91	325	4,585	500	320	426	425	(75)	-15.00%	
Revenues	01-360-369-30	Insurance Proceeds (from claims)	30,001	37,641	2,700	0	-	-	-	0	n/a	
Revenues	01-360-369-72	Non-Res Rec League Fee	0	6,285	3,940	940	4,165	5,553	5,500	4,560	485.11%	
Revenues	01-360-369-90	Miscellaneous Revenues	1,840	34,599	795	113,564	30,009	30,009	87,500	(26,064)	-22.95%	County Reimbursement Study \$87,500
Revenues	01-360-369-95	Other Misc -	6	1,151	1,891	0	-	-	-	0	n/a	
Revenues	Use of Reserves									0		
Revenues	01-380-389-10	Use of Fund Balance	0	0	0	349,040	-	-		(349,040)	n/a	
Revenues	01-380-389-20	Use of Reserves Restricted	0	0	0	917,184	-	-	794,941	(122,243)	n/a	Boat Race Round About - Impact Fees & Stormwater Fees
Revenues	01-380-382-20	Transfer In Sewer	0	0	0	0	-	-	-	0	n/a	
Revenues	01-380-385-10	LOC Regions 2019 / CDL Grant	0	0	0	0	-	-	-	0	n/a	
	TOTAL REVENUES/SOURCES		16,250,504	10,844,952	10,170,516	14,099,114	7,687,525	10,545,687	12,297,793	(1,801,321)	-12.78%	

	City of Callaway											DRAFT Budget 2026
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
	EXPENDITURES/USES											
	CITY COMMISSION											
Commission	01-511-101-10	Executive Salaries	48,584	50,000	50,000	50,000	37,500	50,000	50,000	0	0.00%	Commission Salaries
Commission	01-511-102-10	FICA Taxes	2,903	3,100	3,100	3,100	2,325	3,100	3,100	0	0.00%	Employer Portion of Payroll Tax
Commission	01-511-102-11	Medicare Taxes	704	725	725	725	544	725	725	0	0.00%	Employer Portion of Payroll Tax
Commission	01-511-102-20	Retirement Contrib	0	0	0	0	-	-	-	0	n/a	FRS Contribution
Commission	01-511-102-30	Group Insurance	0	0	0	0	-	-	-	0	n/a	Employee Health Ins. Contribution
Commission	01-511-102-40	Worker's Compensation	72	86	73	125	71	95	125	0	0.00%	WC Insuance based on Wages
Commission		Total Personnel	52,263	53,911	53,898	53,950	40,440	53,920	53,950	0	0.00%	
Commission	01-511-304-00	Travel & Per Diem	0	0	0	0	-	-	-	0	n/a	
Commission	01-511-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
Commission	01-511-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a	
Commission	01-511-304-80	Promotional Activities	816	1,319	1,838	2,000	1,011	1,349	2,000	0	0.00%	Community Events (Military Affairs/ FLC / Etc.)
Commission	01-511-305-10	Office Supplies & Small Equip	36	68	52	200	52	69	100	(100)	-50.00%	
Commission	01-511-305-40	Books, Publications, & Dues	0	0	0	200	-	-	-	(200)	-100.00%	
Commission	01-511-305-50	Education	0	0	0	200	-	-	-	(200)	-100.00%	
		Total Operating Expenditures	852	1,387	1,890	2,600	1,063	1,418	2,100	(500)	-19.23%	
	TOTAL CITY COMMISSION		53,115	55,297	55,788	56,550	41,504	55,338	56,050	(500)	-0.88%	

	City of Callaway											DRAFT Budget 2026
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
	CITY MANAGER											
City Mgr	01-512-101-20	Regular Salaries	142,211	150,221	159,607	158,995	116,189	158,995	160,035	1,040	0.65%	I FTE
City Mgr	01-512-101-30	Auto Allowance	4,800	4,800	4,800	4,800	3,600	4,800	4,800	0	0.00%	Per Contract CM
City Mgr	01-512-101-35	Cell Phone Allowance	600	600	600	600	450	600	600	0	0.00%	City Mgr
City Mgr	01-512-101-50	Special Pay	0	550	560	570	570	570	580	10	1.75%	Annual Bonus
City Mgr	01-512-101-60	Sale of Annual Leave	0	2,825	0	0	-	-	-	0	n/a	
City Mgr	01-512-101-65	Annual Leave Payout	0	0	0	0	-	-	-	0	n/a	
City Mgr	01-512-102-10	FICA Taxes	8,327	9,611	10,149	10,207	7,388	9,850	10,272	65	0.64%	Employer Portion of Payroll Tax
City Mgr	01-512-102-11	Medicare Taxes	2,020	2,248	2,374	2,383	1,728	2,304	2,398	15	0.63%	Employer Portion of Payroll Tax
City Mgr	01-512-102-20	Retirement Contrib	42,048	49,490	54,885	57,319	40,108	53,478	54,496	(2,823)	-4.93%	FRS Contribution
City Mgr	01-512-102-30	Group Insurance	19,268	12,976	6,958	7,558	5,548	7,398	7,582	24	0.32%	Employee Health Ins. Contribution
City Mgr	01-512-102-31	Health Ins Supplement	0	0	0	0	-	-	-	0	n/a	Only if proof of Coverage \$100 per month
City Mgr	01-512-102-40	Worker's Compensation	210	262	232	398	221	294	401	3	0.75%	WC Insurance based on Wages
City Mgr		Total Personnel	219,484	233,582	240,164	242,830	175,802	238,289	241,164	(1,666)	-0.69%	
City Mgr												
City Mgr	01-512-303-41	Other Contractual Services	913	907	104	1,000	18	24	100	(900)	-90.00%	Copier & Printer
City Mgr	01-512-304-00	Travel & Per Diem	1,245	1,347	1,103	3,500	1,768	2,357	3,500	0	0.00%	Travel Committees
City Mgr	01-512-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
City Mgr	01-512-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a	
City Mgr	01-512-304-90	Other Current Charges	84	17	8	750	-	-	100	(650)	-86.67%	
City Mgr	01-512-305-10	Office Supplies & Small Equip	464	492	32	1,000	-	-	500	(500)	-50.00%	
City Mgr	01-512-305-22	Uniforms	0	0	0	0	-	-	-	0	n/a	
City Mgr	01-512-305-40	Books, Publications, & Dues	1,129	954	1,456	1,550	1,033	1,377	1,550	0	0.00%	Memberships
City Mgr	01-512-305-50	Education	525	460	650	1,000	963	963	1,000	0	0.00%	FCCMA Conferences / Symposium
City Mgr	01-512-305-51	Education - School Reimbursement	0	0	0	0	-	-	-	0	n/a	
		Total Operating Expenditures	4,359	4,176	3,353	8,800	3,782	4,722	6,750	(2,050)	-23.30%	
	TOTAL CITY MANAGER		223,843	237,758	243,517	251,630	179,584	243,011	247,914	(3,716)	-1.48%	

	City of Callaway												DRAFT Budget 2026
	General Fund - FY 2026 Budget								(5,440)				8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals						
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change		
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes	
	FINANCE												
Finance	01-513-101-20	Regular Salaries	189,357	207,195	215,304	225,704	162,818	225,658	231,248	5,544	2.46%	Salaries and Wages - 3 FTEs	
Finance	01-513-101-35	Cell Phone Allowance	0	0	0	0	-	-	300	300	n/a		
Finance	01-513-101-40	Overtime	0	0	11	250	11	15	100	(150)	-60.00%		
Finance	01-513-101-50	Special Pay	0	1,870	1,900	1,930	1,930	1,930	1,960	30	1.55%	Annual Bonus	
Finance	01-513-101-60	Sale of Annual Leave	738	858	0	0	-	-	-	0	n/a		
Finance	01-513-101-65	Annual Leave Payout	0	0	0	0	-	-	-	0	n/a		
Finance	01-513-102-10	FICA Taxes	10,835	12,445	12,915	15,329	9,757	13,009	15,972	643	4.19%	Employer Portion of Payroll Tax	
Finance	01-513-102-11	Medicare Taxes	2,619	2,911	3,021	3,299	2,282	3,043	3,381	82	2.49%	Employer Portion of Payroll Tax	
Finance	01-513-102-20	Retirement Contrib	39,248	46,947	51,789	56,589	41,706	55,608	60,768	4,179	7.38%	FRS Contribution	
Finance	01-513-102-30	Group Insurance	23,732	27,083	27,604	30,322	22,491	29,988	25,748	(4,574)	-15.08%	Employee Health Ins. Contribution	
Finance	01-513-102-31	Health Insurance Suppliment	0	0	0	0	-	-	-	0	n/a	Only if proof of Coverage \$100 per month	
Finance	01-513-102-40	Worker's Compensation	280	356	312	707	309	412	584	(123)	-17.40%	WC Insuance based on Wages	
Finance	01-513-102-50	Unemployment Compensation	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.	
Finance		Total Personnel	266,811	299,665	312,855	334,130	241,304	329,663	340,061	5,931	1.78%		
Finance	01-513-303-20	Accounting Auditing	40,450	51,500	48,200	59,700	44,700	44,700	60,700	1,000	1.68%	Audit fees \$40700; OPEB Report \$5000 and Single Audit \$5000 *3	
Finance	01-513-303-41	Other Contractual Service	27,630	28,948	31,405	34,575	33,712	33,712	35,840	1,265	3.66%	Springbrook \$33840, Printer Leasing & supplies \$2000.	
Finance	01-513-304-00	Travel & Per Diem	0	0	0	0	-	-	-	0	n/a		
Finance	01-513-304-20	Transportation / Postage	0	0	0	0	-	-	-	0	n/a		
Finance	01-513-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a		
Finance	01-513-304-61	R & M - Machinery & Equipment	0	0	0	0	-	-	-	0	n/a		
Finance	01-513-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a		
Finance	01-513-304-70	Finance - Printing & Binding	0	0	0	0	-	-	-	0	n/a		
Finance	01-513-304-90	Other Current Charges	13,630	13,518	12,832	15,000	8,771	12,195	15,000	0	0.00%	Banking Fees, ACFR	
Finance	01-513-305-10	Office Supplies & Small Equip	2,844	2,317	2,665	3,700	1,842	2,956	3,000	(700)	-18.92%	Checks, deposit slips, W-2s, 1099s,	
Finance	01-513-305-22	Uniforms	0	0	0	0	-	-	-	0	n/a		
Finance	01-513-305-40	Books, Publications, & Dues	240	265	190	275	190	275	275	0	0.00%	GFOA dues \$190, FLGFOA dues \$75	
Finance	01-513-305-50	Education	0	0	0	0	-	-	-	0	n/a	FLGFOA Conference	
		Total Operating Expenditures	84,794	96,548	95,293	113,250	89,215	93,837	114,815	1,565	1.38%		
	TOTAL FINANCE		351,605	396,213	408,148	447,380	330,518	423,500	454,876	7,496	1.68%		

	City of Callaway										DRAFT Budget 2026	
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025				
			Audited	Audited	Audited	Budget	Jun-25	Projected	FY 2026	Incr (Decr) from	% Change	
									Budget	FY 2025	Incr (Decr)	2026 Notes
	HUMAN RESOURCES											
HR	01-520-101-20	Regular Salaries	60,387	65,439	67,786	69,503	50,791	68,721	70,543	1,040	1.50%	Human Resources - 1 FTE
HR	01-520-101-35	Cell Phone Allowance	0	0	0	0	-	-	300	300	n/a	HR
HR	01-520-101-50	Special Pay	0	510	520	530	530	530	540	10	1.89%	Annual Bonus
HR	01-520-101-65	Annual Leave Payout	0	0	0	0	-	-	-	0	n/a	
HR	01-520-102-10	FICA Taxes	3,480	4,133	4,300	4,349	3,230	4,307	4,415	66	1.52%	Employer Portion of Payroll Tax
HR	01-520-102-11	Medicare Taxes	845	967	1,006	1,016	755	1,007	1,031	15	1.48%	Employer Portion of Payroll Tax
HR	01-520-102-20	Retirement Contrib	6,676	8,081	9,168	9,910	6,923	9,230	10,307	397	4.01%	FRS Contribution
HR	01-520-102-30	Group Insurance	5,468	37	37	1,279	28	37	1,280	1	0.08%	Employee Health Ins. Contribution
HR	01-520-102-31	Health Insurance Suppliment	0	1,200	1,200	1,200	900	1,200	1,200	0	0.00%	Only if proof of Coverage \$100 per month
HR	01-520-102-40	Worker's Compensation	89	112	98	174	97	129	176	2	1.15%	WC Insuance based on Wages
HR		Total Personnel	76,945	80,479	84,115	87,961	63,254	85,162	89,792	1,831	2.08%	
HR												
HR	01-520-303-41	Other Contractual Services	284	257	225	800	129	172	300	(500)	-62.50%	Printer/Copier Lease & supplies
HR	01-520-304-00	Travel & Per Diem	0	0	0	1,000	-	-	-	(1,000)	-100.00%	Conferences
HR	01-520-304-80	Promotional Activities	444	816	247	600	391	521	600	0	0.00%	Health Fair, Sympathy Arrangements
HR	01-520-304-90	Other Current Charges	1,745	1,174	2,321	2,500	781	1,041	2,500	0	0.00%	Background Checks - FDLE and Drivers Lic, Drug Screens for all new hires & Physicals as required
HR	01-520-305-10	Office Supplies & Small Equip	956	498	469	650	120	535	650	0	0.00%	Misc office supplies, award frames, certificates
HR	01-520-305-20	Operating Supplies	90	0	193	250	191	254	275	25	10.00%	First Aid Kits, Labor Posters
HR	01-520-305-22	Uniforms	0	0	0	300	-	-	-	(300)	-100.00%	
HR	01-520-305-40	Books, Publications, & Dues	0	0	0	750	-	-	300	(450)	-60.00%	SHRM Dues
HR	01-520-305-50	Education	0	399	0	1,500	-	-	-	(1,500)	-100.00%	
HR												
		Total Operating Expenditures	3,519	3,145	3,454	8,350	1,612	2,524	4,625	(3,725)	-44.61%	
		TOTAL HUMAN RESOURCES	80,464	83,624	87,569	96,311	64,866	87,686	94,417	(1,894)	-1.97%	

	City of Callaway									DRAFT Budget 2026		
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025				
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	FY 2026	Incr (Decr) from	% Change	2026 Notes
									Budget	FY 2025	Incr (Decr)	
	CODE ENFORCEMENT											
Code Enf	01-515-101-20	Regular Salaries	116,368	140,085	155,647	161,761	117,026	161,035	165,816	4,055	2.51%	Code Enforcement - 3 FTEs
Code Enf	01-515-101-35	Cell Phone Allowance	300	300	150	0	-	-	-	0	n/a	
Code Enf	01-515-101-40	Overtime	81	87	69	500	-	-	500	0	0.00%	For staff
Code Enf	01-515-101-50	Special Pay	0	1,560	1,590	1,620	1,620	1,620	1,650	30	1.85%	Annual Bonus
Code Enf	01-515-101-65	Annual Leave payout	0	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-102-10	FICA Taxes	6,474	8,234	9,182	10,046	6,867	9,155	10,296	250	2.49%	Employer Portion of Payroll Tax
Code Enf	01-515-102-11	Medicare Taxes	1,565	1,926	2,148	2,345	1,606	2,141	2,404	59	2.52%	Employer Portion of Payroll Tax
Code Enf	01-515-102-20	Retirement Contrib	12,851	17,284	21,058	22,889	15,951	21,268	24,043	1,154	5.04%	FRS Contribution
Code Enf	01-515-102-30	Group Insurance	25,895	28,968	29,614	32,305	23,927	31,903	27,219	(5,086)	-15.74%	Employee Health Ins. Contribution
Code Enf	01-515-102-31	Health Ins Supplement	0	0	0	0	-	-	-	0	n/a	Only if proof of Coverage \$100 per month
Code Enf	01-515-102-40	Worker's Compensation	1,327	1,842	1,757	3,235	1,727	2,303	3,317	82	2.53%	WC Insurance based on Wages
Code Enf	01-515-102-50	Unemployment	0	0	0	0	-	-	-	0	n/a	
Code Enf		Total Personnel	164,862	200,284	221,216	234,701	168,724	229,426	235,245	544	0.23%	
Code Enf	01-515-303-41	Other Contractual Services	22,044	32,935	8,271	38,500	10,594	14,126	35,000	(3,500)	-9.09%	Rick and I need color copiers for our desks for notices and pictures. O & E's are now \$100-\$150 dollars. Clean and liens. Dumpsters
Code Enf	01-515-303-42	Animal Control	99,177	107,185	105,030	130,000	99,648	132,864	133,000	3,000	2.31%	Billed Quarterly (increased based on 3QTRs Invoiced)
Code Enf	01-515-304-00	Travel & Per Diem	0	653	812	3,000	-	-	2,000	(1,000)	-33.33%	Code Conference Hotel/Per Diem
Code Enf	01-515-304-10	Communication / Telephone	633	1,167	840	1,500	630	840	1,500	0	0.00%	Ipads/Chargers for use in the field.
Code Enf	01-515-304-20	Transportation/Postage	2,000	1,200	1,200	2,500	800	1,067	1,500	(1,000)	-40.00%	Without Demo's number of Certified Letters sent out has decreased
Code Enf	01-515-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-304-60	R & M Buildings & Grds	0	0	0	500	-	-	500	0	0.00%	Potential Building repairs
Code Enf	01-515-304-61	R & M - Machinery & Equipment	69	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-304-62	R & M Vehicles	268	703	293	1,000	310	414	1,000	0	0.00%	Vehicle maintenance supplies
Code Enf	01-515-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-304-70	Printing & Binding	0	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-304-90	Other Current Charges	3,402	1,519	1,005	5,000	208	277	1,500	(3,500)	-70.00%	No longer have to run ads in News Herald
Code Enf	01-515-305-10	Office Supplies & Small Equip	1,548	710	154	2,000	652	870	2,000	0	0.00%	Office & Truck Supplies
Code Enf	01-515-305-20	Operating Supplies	389	1,500	533	1,500	877	1,169	1,500	0	0.00%	Signs-Cameras-Tow Stickers-Door Knockers
Code Enf	01-515-305-21	Fuel & Lubricants	2,910	2,487	2,113	3,750	1,161	1,547	2,250	(1,500)	-40.00%	Fuel for 2 trucks
Code Enf	01-515-305-22	Uniforms	491	858	334	900	48	64	900	0	0.00%	Boots and City Logo Shirts
Code Enf	01-515-305-40	Books, Publications, & Dues	438	230	170	340	-	-	250	(90)	-26.47%	Annual Memberships Dues FACE \$85 and PAOCE \$40.00
Code Enf	01-515-305-50	Education	1,300	650	670	1,200	695	927	1,000	(200)	-16.67%	CE Conference Registration/Reference Materials
Code Enf		Total Operating Expenditures	134,669	151,797	121,424	191,690	115,623	154,164	183,900	(7,790)	-4.06%	
Code Enf	01-515-606-20	Building	0	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-606-41	Office Mach & Equip	0	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-606-70	Vehicles	0	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-606-41	Office Mach & Equip	0	0	0	0	-	-	-	0	n/a	
		Total Capital Outlay	0	0	0	0	0	0	0	0	n/a	
	TOTAL CODE ENFORCEMENT		299,531	352,081	342,640	426,391	284,347	383,590	419,145	(7,246)	-1.70%	

	City of Callaway											DRAFT Budget 2026
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
	FIRE DEPARTMENT											
Fire Dept	01-522-101-20	Regular Salaries	796,780	875,905	998,539	1,115,285	800,679	1,107,547	1,226.852	111,567	10.00%	20 FTEs
Fire Dept	01-522-101-35	Cell Phone Allowance	300	575	600	600	450	600	1,500	900	150.00%	Fire Chief, Deputy Chief and LTs
Fire Dept	01-522-101-40	Overtime	78,903	127,278	96,661	100,396	67,580	93,516	152,672	52,276	52.07%	Based on Shift Coverage and Mandatory Training
Fire Dept	01-522-101-50	Special pay	0	7,900	9,290	10,410	10,410	10,410	11,060	650	6.24%	Annual Bonus
Fire Dept	01-522-101-55	Firefighter Suppl Compensation	2,370	2,970	3,120	3,120	2,340	3,120	3,120	0	0.00%	Grant Funded for 4
Fire Dept	01-522-101-60	Sale of Annual Leave	0	924	0	1,000	788	788	1,000	0	0.00%	
Fire Dept	01-522-101-65	Annual Leave Payout	1,986	571	252	6,458	4,224	4,224	2,500	(3,958)	-61.29%	
Fire Dept	01-522-102-10	FICA Taxes	49,469	59,446	64,666	74,757	51,343	68,458	85,844	11,087	14.83%	Employer Portion of Payroll Tax
Fire Dept	01-522-102-11	Medicare Taxes	11,952	13,903	15,124	17,455	12,008	16,010	20,044	2,589	14.83%	Employer Portion of Payroll Tax
Fire Dept	01-522-102-20	Retirement Contrib	229,907	306,290	380,209	399,075	294,060	399,796	494,187	95,112	23.83%	FRS Contribution
Fire Dept	01-522-102-30	Group Insurance	158,220	181,338	210,741	243,999	179,694	239,592	210,522	(33,477)	-13.72%	Employee Health Ins. Contribution & Cancer Coverage
Fire Dept	01-522-102-31	Health Ins Supplement	2,100	1,700	1,900	2,400	1,800	2,400	2,400	0	0.00%	Only if proof of Coverage \$100 per month
Fire Dept	01-522-102-40	Worker's Compensation	30,372	31,605	28,913	62,018	30,384	40,512	76,853	14,835	23.92%	WC Insurance based on Wages
Fire Dept	01-522-102-50	Unemployment Compensation	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Fire Dept		Total Personnel	1,362,360	1,610,406	1,810,015	2,036,973	1,455,761	1,986,974	2,288,554	251,581	12.35%	
Fire Dept	01-522-303-41	Other Contractual Services	444	976	7,917	9,500	7,167	9,556	9,500	0	0.00%	P25 Radio Maintenance Cost, Security System Printer Lease and Usage
Fire Dept	01-522-304-00	Travel & Per Diem	850	295	2,188	3,500	2,293	3,057	3,500	0	0.00%	Lodging for out of town training for department members
Fire Dept	01-522-304-10	Communications/Telephone	7,115	9,692	11,700	12,000	7,972	10,629	11,000	(1,000)	-8.33%	Internet / Citywide bundle telephone & Fax Tablets for Chiefs
Fire Dept	01-522-304-20	Transportation/Postage	556	358	300	600	200	267	300	(300)	-50.00%	Shipping and Postage
Fire Dept	01-522-304-30	Utilities	24,376	25,362	22,955	27,000	15,091	20,122	21,000	(6,000)	-22.22%	Garbage, electric, natural gas, and water for Fire and BCSO
Fire Dept	01-522-304-40	Rentals & Leases	0	0	0	-	-	-	-	0	n/a	
Fire Dept	01-522-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
Fire Dept	01-522-304-60	R & M Buildings & Grds	18,846	17,024	15,849	58,160	44,721	59,628	31,000	(27,160)	-46.70%	Includes Fire and BCSO side of building, HVAC Maintenance, Lightbulbs (in and out), Painting as needed interior, Extinguisher inspection, Brock Pest Control (termite bond), Rehab Building \$12,000 (Gutters on main building), Bay door maintenance
Fire Dept	01-522-304-61	R & M - Machinery & Equipment	17,033	14,469	15,092	24,000	7,863	10,484	15,000	(9,000)	-37.50%	Generac operational inspection & fluid change, Ladder and fire engine pump testing, Cascade SCBA breathing air sampling and testing, Maintenance of all household appliances (washer, dryer, ice machine, etc...), SCBA Annual Maintenance (posi-check) Rescue Tool (TNT Battery Operated) Maintenance and Inspection Loose equipment repairs
Fire Dept	01-522-304-62	R & M Vehicles	13,377	66,212	6,213	12,000	6,246	8,328	11,500	(500)	-4.17%	2 command vehicles, 1 utility vehicle, 2 fire engines, 1 Rescue vehicle, Tire replacement, Oil Changes.
Fire Dept	01-522-304-65	R & M - IT Equipment	0	0	0	-	-	-	-			
Fire Dept	01-522-304-80	Promotional Activities	822	208	849	1,300	1,050	1,400	1,000	(300)	-23.08%	Custom plastic helmets and stickers
Fire Dept	01-522-304-90	Other Current Charges	18,703	29,358	47,731	48,000	24,264	32,352	40,000	(8,000)	-16.67%	2.5" fire hose and shipping, 1.75" fire hose and shipping Bunker Gear replacements as needed, Bunker Gloves and Bunker Boots as needed, Emergency Networking (program is used to document and report information from all calls to a national level database as required), Life Safety Physicals and Cancer screening for 20 members, \$515 per member, CAD System annual cost for 3 computers, Target Solutions Apparatus Inventory Software / Da Check

	City of Callaway									DRAFT Budget 2026		
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025				
			Audited	Audited	Audited	Budget	Jun-25	Projected	FY 2026	Incr (Decr) from	% Change	
									Budget	FY 2025	Incr (Decr)	2026 Notes
Fire Dept	01-522-305-10	Office Supplies & Small Equip	348	453	541	1,000	393	524	1,000	0	0.00%	Ink for 1 printers, Paper, Notepads, Pens
Fire Dept	01-522-305-25	IT Software & Equip	-	-	-	0	-	-	-	0	n/a	
												Department Supplies, Cleaning supplies, Paper products, Medical supplies (cost has tripled since pandemic), Refilling oxygen bottles
												Bottled Water (pallet)
Fire Dept	01-522-305-20	Operating Supplies	8,119	9,354	8,942	10,000	6,101	8,135	10,000	0	0.00%	Electrolytes
												8 apparatus, Diesel, Non-ethanol gas,
Fire Dept	01-522-305-21	Fuel & Lubricants	24,867	25,288	24,100	30,000	16,537	22,050	25,000	(5,000)	-16.67%	Diesel Exhaust Fluid (additive)
												Annual call volume projected to be 2,700 for 2025
Fire Dept	01-522-305-22	Uniforms	5,231	4,264	7,460	8,000	3,321	4,428	8,000	0	0.00%	20 career firefighters,
												Uniform shirts, Uniform pants, Uniform duty boots,
Fire Dept	01-522-305-40	Books, Publications, & Dues	125	385	455	700	325	433	700	0	0.00%	Winter jackets, Hats,
												Florida Chief's Membership
												Training manuals as needed
Fire Dept	01-522-305-50	Education	2,909	5,512	8,943	10,000	5,866	7,821	10,000	0	0.00%	Target Solutions (EMT recertification and online Fire Service Training
Fire Dept		Total Operating Expenditures	143,720	209,208	181,235	255,760	149,410	199,213	198,500	(57,260)	-22.39%	recognized by ISO for 20 FF's)
												Training classes outside the department as needed per member
Fire Dept	01-522-606-10	Land	-	-	5,925	0	-	-	135,000	135,000	n/a	Land on Boat Race for 2nd Fire Station
Fire Dept	01-522-606-20	Buildings	-	-	5,925	9,500	8,571	8,571	-	(9,500)	-100.00%	
Fire Dept	01-522-606-30	Improvements other than Buildings	-	-	-	24,060	-	-	-	(24,060)	-100.00%	
Fire Dept	01-522-606-70	Vehicles	-	42,613	-	78,782	78,747	78,747	-	(78,782)	-100.00%	
Fire Dept	01-522-606-40	Machinery & Equipment	92,715	56,095	14,431	28,336	28,226	28,226	107,000	78,664	277.61%	Bunker Gear, Radios, Alert System
Fire Dept	01-522-606-41	Office Machinery & Equipment	0	0	0	-	-	-	-	0	n/a	
		Total Capital Outlay	92,715	98,708	26,281	140,678	115,544	115,544	242,000	101,322	72.02%	
		TOTAL FIRE DEPARTMENT	1,598,795	1,918,323	2,017,532	2,433,411	1,720,715	2,301,731	2,729,054	295,643	12.15%	

City of Callaway												DRAFT Budget 2026
General Fund - FY 2026 Budget									(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025				
			Audited	Audited	Audited	Budget	Jun-25	Projected	FY 2026	Incr (Decr) from	% Change	
									Budget	FY 2025	Incr (Decr)	2026 Notes
UTILITY BILLING												
Utility Bill	01-530-101-20	Regular Salaries	198,641	231,382	266,601	308,971	185,657	258,712	315,338	6,367	2.06%	7.0 FTEs (Diretor, 4 CSR and 2 Meter Techs)
Utility Bill	01-530-101-35	Cell Phone Allowance	0	0	0	0	0	-	-	0	n/a	
Utility Bill	01-530-101-40	Overtime	1,682	1,705	3,506	5,000	2,124	2,831	5,000	0	0.00%	Staff
Utility Bill	01-530-101-50	Special Pay	0	2,110	2,635	2,910	2,410	2,410	2,940	30	1.03%	Annual Bonus
Utility Bill	01-530-101-65	Annual Leave Payout	687	231	407	564	564	751	500	(64)	-11.35%	
Utility Bill	01-530-102-10	FICA Taxes	11,238	13,952	16,282	19,192	11,402	15,202	19,582	390	2.03%	Employer Portion of Payroll Tax
Utility Bill	01-530-102-11	Medicare Taxes	2,729	3,263	3,808	4,481	2,667	3,555	4,569	88	1.96%	Employer Portion of Payroll Tax
Utility Bill	01-530-102-20	Retirement Contrib	22,201	28,744	36,574	43,729	25,739	34,319	45,723	1,994	4.56%	FRS Contribution
Utility Bill	01-530-102-30	Group Insurance	41,159	44,749	45,933	70,120	29,902	39,870	54,244	(15,876)	-22.64%	Employee Health Ins. Contribution
Utility Bill	01-530-102-31	Health Ins Supplement	400	1,600	1,800	2,400	1,000	1,333	2,400	0	0.00%	Only if proof of Coverage \$100 per month
Utility Bill	01-530-102-40	Worker's Compensation	1,779	3,150	2,715	4,904	2,539	3,385	5,223	319	6.50%	
Utility Bill	01-530-102-50	Unemployment Comp	0	0	0	0	-	-	-	0	n/a	
Utility Bill		Total Personnel	280,517	330,887	380,261	462,271	264,002	362,369	455,519	(6,752)	-1.46%	
Utility Bill												
Utility Bill	01-530-303-40	Cleaning & Laundry	1,781	1,012	470	1,900	1,209	1,612	1,900	0	0.0%	
Utility Bill	01-530-303-45	Debt Collection Service	-	-	-	0	-	-	-	0	n/a	
Utility Bill	01-530-303-42	Other Contractual UB	55,700	44,594	54,052	69,467	48,492	64,656	65,774	(3,693)	-5.3%	Annual UB Maintenance, e-bills, collections, bank fees, Robo Calls, Printer lease - Based on Actuals
Utility Bill	01-530-304-00	Travel & Per Diem	-	-	10	1,000	-	-	2,500	1,500	150.0%	Springbrook Flexnet
Utility Bill	01-530-304-10	Communication / Phones	521	1,374	1,582	1,680	969	1,292	1,380	(300)	-17.9%	Meter Tech phones
Utility Bill	01-530-304-20	Transportation/Postage	31,500	33,862	33,465	39,960	28,889	38,519	42,570	2,610	6.5%	Enco Postage Utiltiy Bills (postage Increase 7.5%
Utility Bill	01-530-304-40	Rentals & Leases	-	-	-	0	-	-	12,050	12,050	n/a	SBA Tower Lease - Flexnet \$1000 per month 5% increase annually on 9/1
Utility Bill	01-530-304-61	R&M - Machinery & Equipment	290	-	-	2,025	-	-	-	(2,025)	-100.0%	
Utility Bill	01-530-304-62	R&M - Vehicles	173	-	-	750	-	-	750	0	0.0%	
Utility Bill	01-530-304-70	Printing & Binding	10,902	13,151	16,625	17,800	9,970	13,293	17,800	0	0.0%	Bill Printing
Utility Bill	01-530-304-90	Other Current Charges	92,051	106,749	122,556	127,280	97,976	130,635	137,180	9,900	7.8%	Merchant and Credit Card Fees
Utility Bill	01-530-305-10	Office Supplies & Small Equip	1,585	2,587	6,943	4,000	1,524	2,032	2,032	(1,968)	-49.2%	
Utility Bill	01-530-305-22	Uniforms	105	111	105	660	176	235	250	(410)	-62.1%	
Utility Bill	01-530-305-40	Books, Publications, & Dues	-	-	-	200	-	-	-	(200)	-100.0%	
Utility Bill	01-530-305-50	Education	-	-	-	1,000	-	-	1,000	0	0.0%	
Utility Bill												
Utility Bill		Total Operating Expenditures	194,607	203,440	235,809	267,722	189,205	252,274	285,186	17,464	6.5%	
Utility Bill												
Utility Bill	01-530-303-99	UB Cost Transfer	(475,124)	(534,328)	(616,070)	(729,993)	(453,208)	(614,642)	(740,705)	(10,712)	1.5%	
		TOTAL UTILITY BILLING	-	-	0	-	-	-	-	0	n/a	

	City of Callaway											DRAFT Budget 2026
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
	STREETS											
Streets	01-541-101-20	Regular Salaries	400,904	451,459	454,557	537,020	346,258	480,007	549,587	12,567	2.34%	14 FTE's -
Streets	01-541-101-35	Cell Phone Allowance	780	780	780	1,200	585	780	1,200	0	0.00%	Public Works Director, PW Super & Street/Storm Super, Street Foreman
Streets	01-541-101-40	Overtime	1,918	602	1,114	5,000	313	417	5,000	0	0.00%	After hours call out & Clean ups
Streets	01-541-101-50	Special Pay	0	5,268	3,487	6,730	5,066	5,066	7,080	350	5.20%	Annual Bonus
Streets	01-541-101-60	Sale of Annual Leave	912	0	0	800	800	1,067	800	0	0.00%	
Streets	01-541-101-65	Annual Leave Payout	0	0	166	950	950	1,267	950	0	0.00%	Not Budgeted covered by transfer.
Streets	01-541-102-10	FICA Taxes	22,698	26,403	27,451	33,769	21,072	28,096	34,130	361	1.07%	Employer Portion of Payroll Tax
Streets	01-541-102-11	Medicare Taxes	5,475	6,175	6,382	7,876	4,929	6,571	7,953	77	0.98%	Employer Portion of Payroll Tax
Streets	01-541-102-20	Retirement Contrib	44,825	55,170	61,216	76,941	47,476	63,302	79,692	2,751	3.58%	FRS Contribution
Streets	01-541-102-30	Group Insurance	77,250	84,154	60,616	62,011	41,030	54,707	71,574	9,563	15.42%	Employee Health Ins. Contribution
Streets	01-541-102-31	Health Ins Supplement	360	360	960	6,000	1,170	1,560	2,400	(3,600)	-60.00%	Only if proof of Coverage \$100 per month
Streets	01-541-102-40	Worker's Compensation	19,186	27,396	22,928	39,881	23,157	30,876	40,335	454	1.14%	WC Insurance based on Wages
Streets	01-541-102-50	Unemployment Compensation	0	825	1,650	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Streets		Total Personnel	574,308	658,593	641,307	778,178	492,806	673,716	800,701	22,523	2.89%	
Streets	01-541-303-10	Engineering Services	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-303-40	Cleaning & Laundry	4,432	7,054	6,172	9,000	4,388	5,851	6,000	(3,000)	-33.33%	Uniform Services
Streets	01-541-303-41	Other Contractual Service	9,205	5,666	11,746	19,350	15,297	20,396	12,053	(7,297)	-37.71%	Security \$600 Plat Reviews \$1500 etc. (2025 includes Beacon Point Demo \$10,350)
Streets	01-541-303-43	Stormwater Services	4,230	8,609	25,628	25,000	14,121	18,827	20,000	(5,000)	-20.00%	Colvert & Drain Pipes Repairs
Streets	01-541-304-00	Travel & Per Diem	0	1,954	0	2,100	-	-	-	(2,100)	-100.00%	Staff Training
Streets	01-541-304-20	Transportation/Postage	0	0	13	75	24	31	75	0	0.00%	
Streets	01-541-304-31	Street Lighting	166,709	185,387	172,133	185,400	131,463	175,283	178,800	(6,600)	-3.56%	\$14,900 per month based on current charges
Streets	01-541-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-304-60	R & M Buildings & Grds	734	238	4,420	4,500	33	44	2,000	(2,500)	-55.56%	
Streets	01-541-304-61	R & M - Machinery & Equipment	39,325	57,291	48,442	60,000	44,363	70,150	60,000	0	0.00%	R&M for all equipment, mowers, tractors, etc...
Streets	01-541-304-62	R & M Vehicles	12,895	10,229	11,590	15,000	8,470	11,293	15,000	0	0.00%	Repair and maintenance for trucks.
Streets	01-541-304-90	Other Current Charges	3,969	1,373	7,573	7,500	5,835	7,780	7,500	0	0.00%	Advertising, Notices etc..
Streets	01-541-305-10	Office Supplies & Small Equip	1,129	7,686	3,090	3,500	1,822	2,429	3,500	0	0.00%	Office Supplies & Small Equip
Streets	01-541-305-20	Operating Supplies	7,288	9,129	9,817	10,000	9,959	13,279	10,000	0	0.00%	Various tools and supplies
Streets	01-541-305-21	Fuel & Lubricants	66,106	52,054	41,277	60,000	27,174	36,232	37,500	(22,500)	-37.50%	Fuel for fleet
Streets	01-541-305-22	Uniforms	1,672	1,150	1,342	2,000	1,716	2,288	2,500	500	25.00%	Boot Allowance & uniforms
Streets	01-541-305-30	Road Materials & Supplies	33,233	21,650	15,314	40,000	8,296	11,061	25,000	(15,000)	-37.50%	
Streets	01-541-305-31	Sidewalk repairs	5,190	15,465	12,794	20,000	14,054	18,739	20,000	0	0.00%	Sidewalk repairs
Streets	01-541-305-40	Books, Publications, & Dues	0	0	0	200	-	-	-	(200)	-100.00%	
Streets	01-541-305-50	Education	0	1,050	0	1,500	443	590	1,500	0	0.00%	Staff Training
Streets		Total Operating Expenditures	356,115	385,983	371,352	465,125	287,456	394,275	401,428	(63,697)	-13.69%	
Streets	01-541-606-20	Buildings	38,700	18,252	0	0	-	-	-	0	n/a	
Streets	01-541-606-30	Improvements OT Buildings	0	0	7,316	0	-	-	-	0	n/a	
Streets	01-541-606-80	Paving	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-606-40	Machinery & Equipment	56,582	47,309	74,749	52,085	50,799	72,161	250,000	197,915	379.98%	35" Asphalt Drum Roller & Purpose built mower(BoomAxe)
Streets	01-541-606-70	Vehicles	0	91,926	61,065	43,509	39,424	39,424	-	(43,509)	-100.00%	
Streets	01-541-606-41	Office Machinery & Equipment	0	0	0	0	-	-	-	0	n/a	
		Total Capital Outlay	95,282	157,487	143,130	95,594	90,223	111,585	250,000	154,406	161.52%	
	TOTAL STREETS		1,025,704	1,202,064	1,155,789	1,338,897	870,485	1,179,575	1,452,129	113,232	8.46%	

	City of Callaway									DRAFT Budget 2026		
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
	MAINTENANCE SHOP											
M. Shop	01-549-101-20	Regular Salaries	141,706	157,014	150,957	161,033	117,678	161,098	165,795	4,762	2.96%	Employee Wages - 3 FTEs
M. Shop	01-549-101-35	Cell Phone Allowance	0	0	300	300	225	300	300	0	0.00%	
M. Shop	01-549-101-40	Overtime	0	78	92	250	10	14	250	0	0.00%	
M. Shop	01-549-101-50	Special Pay	0	1,910	1,940	1,530	1,530	1,530	1,810	280	18.30%	Annual Bouns
M. Shop	01-549-101-65	Annual Leave payout	0	0	0	0	-	-	-	0	n/a	
M. Shop	01-549-102-10	FICA Taxes	7,834	9,100	9,242	10,095	7,084	9,446	10,408	313	3.10%	Employer Portion of Payroll Tax
M. Shop	01-549-102-11	Medicare Taxes	1,897	2,128	2,162	2,357	1,657	2,209	2,428	71	3.01%	Employer Portion of Payroll Tax
M. Shop	01-549-102-20	Retirement Contrib	15,660	19,397	20,444	22,273	16,041	21,388	24,302	2,029	9.11%	FRS Contribution
M. Shop	01-549-102-30	Group Insurance	26,394	27,747	16,306	22,730	16,763	22,350	22,746	16	0.07%	Employee Health Ins. Contribution
M. Shop	01-549-102-31	Health Ins Supplement	0	0	500	0	-	-	-	0	n/a	Only if proof of Coverage \$100 per month
M. Shop	01-549-102-40	Worker's Compensation	4,140	4,163	3,390	4,877	3,460	4,613	5,028	151	3.10%	WC Insuance based on Wages
M. Shop M. Shop		Total Personnel	197,630	221,537	205,333	225,445	164,448	222,948	233,067	7,622	3.38%	
M. Shop	01-549-303-40	Cleaning & Laundry	1,469	1,416	2,089	2,100	1,891	2,521	2,600	500	23.81%	Uniforms
M. Shop	01-549-303-41	Other Contractual Services	13,987	11,131	11,306	14,500	10,227	13,636	14,860	360	2.48%	Janitorial \$1500 GPS System 48 Units \$10830 Fleet Maintenance
M. Shop	01-549-304-00	Travel & Per Diem	0	0	0	0	-	-	-	0	n/a	Software \$1650 , Lift inspections \$880
M. Shop	01-549-304-10	Communications/Telephone	2,124	2,828	3,362	3,500	2,495	3,327	3,420	(80)	-2.29%	Monthly Phone & internet services \$285 per month
M. Shop	01-549-304-30	Utilities	6,773	7,273	5,652	8,880	3,503	4,670	5,000	(3,880)	-43.69%	Electric, Water and Gas
M. Shop	01-549-304-50	General & Liability Insurance	924	675	673	1,167	1,167	1,555	1,600	433	37.10%	Fuel Tanks Ins.
M. Shop	01-549-304-60	R & M Buildings & Grds	70	994	4,402	2,000	873	1,164	2,000	0	0.00%	
M. Shop	01-549-304-61	R & M - Machinery & Equipment	5,497	3,147	8,696	7,000	4,728	6,304	7,000	0	0.00%	Annual Fee Master Fuel System \$2650, Scan Tool Annual Maint \$1195, Shop Radios \$130 Misc Repairs Shop Equip \$3000
M. Shop	01-549-304-62	R & M Vehicles	78	(1,207)	(3,087)	1,400	622	830	1,500	100	7.14%	Maint for shop truck - 2018 Diesel
M. Shop	01-549-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a	
M. Shop	01-549-304-90	Other Current Charges	272	62	15	1,500	16	21	150	(1,350)	-90.00%	
M. Shop	01-549-305-10	Office Supplies & Small Equip	577	134	70	905	-	730	4,560	3,655	403.87%	Small Equipment & Shop Ceiling Fan \$3560
M. Shop	01-549-305-20	Operating Supplies	5,876	6,480	6,462	10,000	6,226	8,302	10,000	0	0.00%	Mechanic Tools , Acetylene, oxygen, shop supplies. Argon Maint Cont
M. Shop	01-549-305-21	Fuel & Lubricants	14,025	10,156	13,760	15,000	9,026	12,034	15,000	0	0.00%	Fuel, oil, synthetic oil, Anitfreeze etc. Increased Costs
M. Shop	01-549-305-22	Uniforms	277	380	(4)	315	276	369	400	85	26.98%	Safety Boots
M. Shop	01-549-305-40	Books, Publications, & Dues	0	0	0	600	-	-	600	0	0.00%	Technical manuals for equip & fleet mgt membership fees
M. Shop	01-549-305-50	Education	0	0	498	833	-	498	498	(335)	-40.22%	E-Learning Course Annual Fee \$498
M. Shop		Total Operating Expenditures	51,948	43,469	53,895	69,700	41,049	55,959	69,188	(512)	-0.73%	
M. Shop	01-549-606-20	Buildings	-	-	-	0	-	-	-	0	n/a	
M. Shop	01-549-606-30	Improvements Other Than Buildings	54,287	0	0	0	-	-	-	0	n/a	
M. Shop	01-549-606-40	Machinery & Equipment	12,984	0	5,500	0	-	-	-	0	n/a	
M. Shop	01-549-606-70	Vehicles	0	0	0	0	-	-	-	0	n/a	
		Total Capital Outlay	67,271	0	5,500	0	0	0	0	0	n/a	
	TOTAL MAINTENANCE SHOP		316,849	265,006	264,728	295,145	205,497	278,907	302,255	7,110	2.41%	

	City of Callaway												DRAFT Budget 2026
	General Fund - FY 2026 Budget								(5,440)				8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals						
			Actual	Actual	Actual	Amended	Thru	FY 2025					
			Audited	Audited	Audited	Budget	Jun-25	Projected	FY 2026	Incr (Decr) from	% Change		
	Number	Description							Budget	FY 2025	Incr (Decr)	2026 Notes	
	LEISURE SERVICES												
Leisure	01-572-101-20	Regular Salaries	472,814	544,396	628,528	766,139	508,971	706,934	881,301	115,162	15.03%	Employee Wages - 18 FTEs with 1 New Horticulturist Pay Grade 12 & 1 Split with General Gov.	
Leisure	01-572-101-35	Cell Phone Allowance	875	798	795	1,050	596	795	1,050	0	0.00%	Leisure Services Director, Foreman, Conference	
Leisure	01-572-101-40	Overtime	32,910	35,794	45,540	54,000	40,730	54,307	54,000	0	0.00%	Cover Staffing and weekends & holidays	
Leisure	01-572-101-50	Special Pay	0	5,320	5,668	8,060	7,029	7,029	8,575	515	6.39%	Annual Bonus	
Leisure	01-572-101-60	Sale of Annual Leave	1,611	0	699	1,900	1,897	2,530	1,500	(400)	-21.05%		
Leisure	01-572-101-65	Annual Leave Payout	0	518	0	550	-	-	550	0	0.00%		
Leisure	01-572-102-10	FICA Taxes	28,901	34,779	40,690	49,968	32,898	43,864	54,727	4,759	9.52%	Employer Portion of Payroll Tax	
Leisure	01-572-102-11	Medicare Taxes	6,943	8,134	9,516	11,661	7,694	10,258	12,771	1,110	9.52%	Employer Portion of Payroll Tax	
Leisure	01-572-102-20	Retirement Contrib	56,047	71,758	91,177	113,848	75,183	100,244	135,763	21,915	19.25%	FRS Contribution	
Leisure	01-572-102-30	Group Insurance	90,370	87,195	95,771	179,057	96,501	128,668	142,806	(36,252)	-20.25%	Employee Health Ins. Contribution	
Leisure	01-572-102-31	Health Ins Supplement	1,400	1,700	3,800	3,200	2,300	3,067	4,800	1,600	50.00%	Only if proof of Coverage \$100 per month	
Leisure	01-572-102-40	Worker's Compensation	13,840	16,119	16,294	32,989	16,737	22,316	36,133	3,144	9.53%	WC Insurance based on Wages	
Leisure	01-572-102-50	Unemployment Compensation	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.	
Leisure		Total Personnel	705,711	806,511	938,478	1,222,422	790,537	1,080,013	1,333,975	111,553	9.13%		
Leisure	01-572-303-40	Cleaning & Laundry	3,208	5,615	4,345	15,560	5,851	7,801	9,000	(6,560)	-42.16%		
Leisure	01-572-303-41	Other Contractual Service	18,362	41,082	23,153	31,950	24,722	32,962	43,948	11,998	37.55%	Event Security (Reimbursed) Turf Tank Robot \$11,500, Radios, Weather Alerting System, Park Zap Park Inspections Program, Copier Leases, Security Sonitrol	
Leisure	01-572-304-00	Travel & Per Diem	1,363	1,813	2,299	2,500	1,916	2,555	3,000	500	20.00%	Conference & Training Classes	
Leisure	01-572-304-10	Communications/Telephone	6,106	10,655	13,093	13,000	10,796	14,394	14,400	1,400	10.77%	Telephone Services	
Leisure	01-572-304-20	Transportation / Postage	100	15	0	150	-	-	-	(150)	-100.00%	Charged to other current charges	
Leisure	01-572-304-30	Utilities	72,715	100,893	109,037	103,000	80,729	107,639	110,000	7,000	6.80%	Electric, Water, Sewer & Natural Gas	
Leisure	01-572-304-40	Rentals & Leases	4,040	181	1,925	4,500	-	854	2,500	(2,000)	-44.44%	Equipment Rentals	
Leisure	01-572-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a		
Leisure	01-572-304-60	R & M Buildings & Grds	72,229	105,114	136,723	135,000	128,864	171,819	185,000	50,000	37.04%	Repair and Maintenance to all Leisure Services Buildings, electrical plumbing, appliances, rest rooms, signs, paint, turf chemicals and fertilizers, playground repairs, mulch, soil, fences, Deep Tine Aerification etc...	
Leisure	01-572-304-61	R & M - Machinery & Equipment	18,610	24,825	22,576	35,000	17,742	23,655	24,000	(11,000)	-31.43%	R&M for all equipment, mowers, tractors, sand pro, man-lift, radio maint,	
Leisure	01-572-304-62	R & M Vehicles	651	5,892	5,309	10,000	1,180	1,574	3,500	(6,500)	-65.00%	Repair and maintenance for trucks.	
Leisure	01-572-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a		
Leisure	01-572-304-70	Printing & Binding	79	0	0	200	-	-	200	0	0.00%	Business Cards, Fliers and Advertising.	
Leisure	01-572-304-80	Promotional Activities	2,558	10,289	15,989	25,000	15,244	20,326	50,000	25,000	100.00%	4th of July, Veterans Day Celebration, Christmas Tree Lighting, Children's Fishing Rodeo, Youth Sports, Misc City Sponsored Events ,	
Leisure	01-572-304-90	Other Current Charges	4,678	7,105	6,453	12,500	6,540	8,720	12,200	(300)	-2.40%	Dumpsters, Lightning Alert System, Fire Sprinkler Inspections, Fire Extinguishers, Concession Hood Inspection, Canva Program, FDEP	
Leisure	01-572-305-10	Office Supplies & Small Equip	2,391	2,484	2,226	3,200	1,176	1,568	2,500	(700)	-21.88%	Office supplies for Leisure Services and Conference Center.	
Leisure	01-572-305-25	IT Software & Equip	0	0	0	0	-	-	-	0	n/a		
Leisure	01-572-305-20	Operating Supplies	28,375	29,671	30,774	35,000	30,314	40,419	49,000	14,000	40.00%	Misc Supplies: edgers, weed eaters, hedge trimmers, chain saws, hand tools, temp. fences, soccer nets, baseball bases & pitching rubbers,	
Leisure	01-572-305-21	Fuel & Lubricants	20,349	19,503	20,344	22,000	14,186	18,915	20,000	(2,000)	-9.09%	For 8 trucks and all Leisure Services equipment.	
Leisure	01-572-305-22	Uniforms	2,243	2,085	2,516	2,750	1,300	1,733	4,320	1,570	57.09%	Steel toed work boots, reflective vests, jackets, rain suits & shirts	

	City of Callaway											DRAFT Budget 2026
	General Fund - FY 2026 Budget								(5,440)			8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
			Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
	Number	Description										
Leisure	01-572-305-40	Books, Publications, & Dues	1,084	1,423	940	1,600	755	1,007	1,500	(100)	-6.25%	Sports Turf Manager Certification, FRPA & NRPA Membership, Playground Safety Certification, DACS Lawn & Ornamental Licenses, Aquatic License, Green Industry Best Management Practices Certification and Maintenance of Traffic Certification etc...
Leisure	01-572-305-50	Education	755	1,224	1,115	2,181	2,181	2,908	2,500	319	14.63%	Maintenance of Traffic Certification, Best Management Practices Cert., Turf Manager Certification, Crowd Manager Cert., Playground Safety Inspector Cert., Pest Control Operator License etc..
Leisure		Total Operating Expenditures	259,896	369,868	398,816	455,091	343,496	458,849	537,568	82,477	18.12%	
Leisure												
Leisure	01-572-606-20	Buildings	0	34,573	12,000	282,255	270,048	282,255	175,000	(107,255)	-38.00%	Pavilion @ fish pond & Amphitheater
Leisure	01-572-606-30	Improvements O/T Buildings	35,047	279,500	205,810	65,550	17,995	49,995	325,000	259,450	395.80%	Parking Lot Paving - Patterson Park & Gore Park Viola St., Solar Lighting Road & Parking Rec Complex
Leisure	01-572-606-40	Machinery & Equipment	248,350	95,764	116,541	69,359	52,486	69,359	162,569	93,210	134.39%	Realmaster 3100D, Ride on Spreader/Sprayer, Z Master 2040 Z Sand Pro
Leisure	01-572-606-41	Office Machinery & Equipment	0	0	0	0	-	-	-	0	n/a	
Leisure	01-572-606-70	Vehicles	0	0	0	65,268	65,145	65,145	30,000	(35,268)	-54.04%	1/2 Ton Pickup Double Cab
		Total Capital Outlay	283,397	409,837	334,350	482,432	405,675	466,754	692,569	317,392	43.56%	
		TOTAL LEISURE SERVICES	1,249,004	1,586,215	1,671,645	2,159,945	1,539,708	2,005,615	2,564,112	511,422	18.71%	

City of Callaway												DRAFT Budget 2026
General Fund - FY 2026 Budget								(5,440)				8/5/2029
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru					
			Audited	Audited	Audited	Budget	Jun-25	FY 2025	FY 2026	Incr (Decr) from	% Change	
								Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
EMERGENCY & DISASTER RELIEF												
Storm	01-525-303-10	Prof Svcs - Ttech Admin	155,737	1,574	22,621	55,032	13,872	18,496	39,203	(15,829)	-28.76%	Admin Services - Tetra Tech Balance
Storm	01-525-303-46	Debris Removal - Construction	11,096	18,150	27,425	0	-	-	-	0	n/a	
Storm	01-525-304-60	R&M Buildings & Grounds	2,500	0	0	0	-	-	-	0	n/a	
		Total Operating Expense	169,332	19,724	50,046	55,032	13,872	18,496	39,203	(15,829)		
Storm	01-525-606-20	Buildings	0	0	29,505	0	-	-	-	0	n/a	Storm Mitigation Wind Retorfit - LS & Conf Completed 2024
Storm	01-525-606-30	Improvements O/T Buildings	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-606-40	Machinery & Equipment	0	245,290	21,905	0	-	-	-	0	n/a	Storm Mitigation - Generators PW, CH, Conf Completed 2024
Storm	01-525-606-50	Drainage Project	5,032	1,325	444,456	93,574	12,918	63,480	-	(93,574)	-100.00%	Storm Mitigation - Erosion Berthe Bridge Drainage Pipe Balance Completed 2025
		Total Capital Outlay	5,032	246,615	495,867	93,574	12,918	63,480	0	(93,574)		
		TOTAL EMERGENCY	174,365	266,339	545,913	148,606	26,790	81,976	39,203	(109,403)		
NON-DEPARTMENTAL												
Overhead	01-581-303-99	Cost Allocation Transfers	(781,734)	(773,568)	(861,600)	(862,966)	(647,226)	(862,968)	(857,599)	5,367	-0.62%	
Overhead	01-581-909-10	Transfers Out Debt Service	0	0	0	0	-	-	-	0	n/a	
Overhead	01-581-909-20	Transfers Out Capital Projects	193,403	0	0	0	-	-	-	0	n/a	
Overhead	01-581-909-11	Transfer Out - CIP	0	2,406,303	40,475	917,184	-	-	794,941	(122,243)	-13.33%	Boat Race Round About - Impact Fees
Overhead	01-581-909-41	Transfer to Water	0	0	21,905	0	-	-	-	0	n/a	
Overhead	01-581-909-42	Transfer to Sewer	0	0	21,905	0	-	-	-	0	n/a	
Overhead	01-581-909-43	Transfer to Solid Waste	0	0	21,905	0	-	-	-	0	n/a	
Overhead	01-582-707-20	Interest Expense	0	0	0	0	-	-	-	0	n/a	
Overhead	01-584-909-15	Budgeted Incr to Park Reserves	0	0	0	0	-	-	-	0	n/a	
Overhead	01-584-909-10	Budgeted Incr to Reserves (UR)	0	0	0	11,194	-	-	-	0	n/a	
		TOTAL NON-DEPARTMENTAL	(588,331)	1,632,735	(755,410)	65,412	(647,226)	(862,968)	(62,658)	(116,876)	-195.79%	
		TOTAL EXPENDITURES (all departments)	8,333,363	11,428,737	9,710,529	14,099,114	7,581,312	10,113,042	12,303,232	593,421	-12.74%	
		REVENUES OVER (UNDER) EXPENDITURES	7,917,141	(583,785)	459,987	0	106,213	432,645	(5,440)	(2,394,742)	n/a	

City of Callaway									DRAFT Budget 2026		
CRA Fund - FY 2026 Budget								\$ 3,183			8/5/2029
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City of Callaway											DRAFT Budget 2026
Capital Improvement Program (CIP) Fund - FY 2026 Budget								-			8/5/2029
		FY2022 Actual (Audited)	FY2023 Actual (Audited)	FY2024 Actual (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
Number	Description										
REVENUES/SOURCES											
31-330-331-10	Federal Grants - 428 & 406	-	-	958,968	2,305,673	2,412,187	2,412,187	-	(2,305,673)	-100.00%	FEMA Reimbursement
31-330-335-19	Infrastructure Half Cent Tax	1,996,580	1,788,385	1,772,717	1,775,763	1,215,291	1,620,387	1,878,757	102,994	5.80%	Estimate from FL DOR Office of Tax Research -
31-360-361-10	Interest Income - Infrastructure Tax	27,844	271,610	326,984	268,981	273,402	364,535	346,309	77,328	28.7%	
31-330-334-61	CDBG Sandy Creek Water & Sewer	-	-	-	5,470,200	605,166	605,166	4,865,034	(605,166)	-11.1%	
31-330-334-62	CDBG Hugh Thomas Spine Road	-	-	-	2,650,000	202,572	202,572	2,447,428	(202,572)	-7.6%	
31-330-334-75	FTOT Grant - Beautification Tyndal Pkwy	-	-	-	400,000	-	400,000	-	(400,000)	-100.0%	South Tyndall Parkway Median - Grant S/B Completed FY25
31-330-334-76	FDOT Grant - Lake Dr to Berthe Sidewalk	-	-	-	-	-	-	173,000	173,000	n/a	FDOT LAP Grant -Lake Drive to Berthe
31-330-334-77	FDOT Grant - Berthe Sidewalk Forsythe to Eagle L	-	-	-	-	-	-	64,000	64,000	n/a	FDOT LAP Grant - Berthe Sidewalk Forsythe to Eagle Lake
31-330-334-78	FDOT Grant - Wallace Road	-	-	-	-	-	-	-	-	n/a	
31-330-334-79	FDOT Grant - Cherry Street Sidewalk	-	-	-	2,553,262	-	-	2,553,262	-	0.0%	Construction & CEI portion
31-330-334-81	FDOT Grant - Boat Race Pathway	491,551	557,921	-	-	-	-	-	-	n/a	
31-330-334-90	FDOT Grant - West Cherry Street Sidewalk	32,607	9,893	-	528,511	-	-	528,511	-	0.0%	
31-330-334-91	CDBG Grant - Stormwater Rehab	-	-	-	2,466,203	16,100	16,100	2,401,540	(64,663)	-2.6%	Lift Station Rehab Grant - CDBG
31-330-334-82	Paving Grant - STATE	-	-	-	2,000,000	675,560	998,000	1,250,000	(750,000)	-37.5%	\$1 mil Cherry Street, \$250K Beulah & South Gay
31-330-334-34	Berthe Ave Spillway Bridge 80/20 FEMA	-	-	1,739,953	1,312,265	-	-	-	(1,312,265)	-100.0%	FEMA Berthe Bridge Replacement Completed in FY2025
31-380-381-10	Transfers from General Fund	6,012,886	2,406,303	40,475	917,184	-	-	794,941	(122,243)	-13.3%	Boat Race Round About - Impact Fees
31-380-381-20	Transfers from Water Fund	-	25,023	-	-	-	-	-			
31-380-381-25	Transfers from Sewer Fund	-	7,927	-	-	-	-	150,412			CDBG Lift Station Overage - Impact Fees Sewer
31-380-389-20	Use of Fund Balance - RES	-	-	-	4,093,853	-	-	7,980,793	3,886,940	94.9%	From Infrastructure Funding Balance
TOTAL REVENUES/SOURCES		8,561,468	5,067,061	4,839,097	26,741,895	5,400,278	6,618,948	25,433,987	(1,458,320)	-4.9%	

City of Callaway										DRAFT Budget 2026	
Capital Improvement Program (CIP) Fund - FY 2026 Budget								-		8/5/2029	
		FY2022 Actual (Audited)	FY2023 Actual (Audited)	FY2024 Actual (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
EXPENDITURES/USES											
Infrastructure Tax											
31-522-606-70	Vehicles - Fire Engine	664,337	-	-	-	-	-	-	-	n/a	
31-541-303-10	Engineering Storm / ADA	32,231	3,480	-	25,000	14,743	14,743	15,000	(10,000)	-40.0%	
31-541-606-20	Stormwater Improvements	13,356	22,791	41,718	150,800	5,940	5,940	30,000	(120,800)	-80.1%	Misc Drainage Projects
31-541-606-30	Sidewalk/Path Renovation	-	-	-	50,000	-	-	-	(50,000)	-100.0%	
31-541-606-85	Cherry Street North - Paving & 2nd Sidewalk		1,104,895	144,127	5,181,853	86,642	86,642	5,695,211	513,358	9.9%	Increased Cost - Change in Material Costs
31-541-606-51	Cherry St Drainage -	154,000	243,706	-	4,448,524	5,760	5,760	4,442,764	(5,760)	-0.1%	
31-541-606-80	Road Paving	75,845	528,719	(6,956)	-	-	-	500,000	500,000	n/a	Misc Paving
Sub Total Infrastructure		939,769	1,903,591	178,888	9,856,177	113,085	113,085	10,682,975	826,798		
Other Projects											
31-535-606-60	CA Lift Station Rehabs - CDBG Grant Funded	-	-	-	2,516,203	22,242	40,107	2,494,795	(21,408)	-0.9%	CDBG Grant - 5 Lift Stations (29,32,7,1,15)
31-535-606-61	CDBG - Sandy Creek Sewer & Water Rehab	-	-	-	5,138,544	47,249	47,249	4,847,785	(290,759)	-5.7%	CDBG Grant - Sandy Creek Water & Sewer
31-541-606-62	CDBG Spine Rd - Hugh Thomas Paving	-	184,819	4,504	2,315,010	25,635	25,635	2,435,042	120,032	5.2%	CDBG Grant - Hugh Thomas Spine Road
31-541-606-21	Fox & Lannie Row Pond Clean-up	-	17,000	-	141,500	-	-	141,500	-	0.0%	
31-541-606-52	Jan Drive Drainage -	-	847,860	218,720	-	-	-	-	-	n/a	Completed in 2024
31-541-606-53	Genevieve Drainage -	-	171,023	547,562	-	-	-	-	-	n/a	Completed in 2024
31-530-606-54	FlexNet (Meter Reading)	-	-	-	250,480	102,861	250,480	-	(250,480)	-100.0%	Balance of Project
31-541-606-55	Veteran's Park Bank Stabilization	72,584	656,006	59,810	-	-	-	-	-	n/a	Completed in 2024
31-541-606-47	FTOT Grant - Beautification Tyndal Pkwy	-	-	-	400,000	387,053	399,053	-	(400,000)	-100.0%	South Tyndall Parkway Median - Grant S/B Complete FY25

Capital Improvement Program (CIP) Fund - FY 2026 Budget

DRAFT Budget 2026

8/5/2029

		FY2022 Actual (Audited)	FY2023 Actual (Audited)	FY2024 Actual (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes	
Number	Description											
EXPENDITURES/USES												
Infrastructure Tax												
31-522-606-70	Vehicles - Fire Engine	664,337	-	-	-	-	-	-	-	n/a		
31-541-303-10	Engineering Storm / ADA	32,231	3,480	-	25,000	14,743	14,743	15,000	(10,000)	-40.0%		
31-541-606-20	Stormwater Improvements	13,356	22,791	41,718	150,800	5,940	5,940	30,000	(120,800)	-80.1%	Misc Drainage Projects	
31-541-606-30	Sidewalk/Path Renovation	-	-	-	50,000	-	-	-	(50,000)	-100.0%		
31-541-606-85	Cherry Street North - Paving & 2nd Sidewalk		1,104,895	144,127	5,181,853	86,642	86,642	5,695,211	513,358	9.9%	Increased Cost - Change in Material Costs	
31-541-606-51	Cherry St Drainage -	154,000	243,706	-	4,448,524	5,760	5,760	4,442,764	(5,760)	-0.1%		
31-541-606-80	Road Paving	75,845	528,719	(6,956)	-	-	-	500,000	500,000	n/a	Misc Paving	
Sub Total Infrastructure		939,769	1,903,591	178,888	9,856,177	113,085	113,085	10,682,975	826,798			
Other Projects												
31-535-606-60	CA Lift Station Rehabs - CDBG Grant Funded	-	-	-	2,516,203	22,242	40,107	2,494,795	(21,408)	-0.9%	CDBG Grant - 5 Lift Stations (29,32,7,1,15)	
31-535-606-61	CDBG - Sandy Creek Sewer & Water Rehab	-	-	-	5,138,544	47,249	47,249	4,847,785	(290,759)	-5.7%	CDBG Grant - Sandy Creek Water & Sewer	
31-541-606-62	CDBG Spine Rd - Hugh Thomas Paving	-	184,819	4,504	2,315,010	25,635	25,635	2,435,042	120,032	5.2%	CDBG Grant - Hugh Thomas Spine Road	
31-541-606-21	Fox & Lannie Row Pond Clean-up	-	17,000	-	141,500	-	-	141,500	-	0.0%		
31-541-606-52	Jan Drive Drainage -	-	847,860	218,720	-	-	-	-	-	n/a	Completed in 2024	
31-541-606-53	Genevieve Drainage -	-	171,023	547,562	-	-	-	-	-	n/a	Completed in 2024	
31-530-606-54	FlexNet (Meter Reading)	-	-	-	250,480	102,861	250,480	-	(250,480)	-100.0%	Balance of Project	
31-541-606-55	Veteran's Park Bank Stablization	72,584	656,006	59,810	-	-	-	-	-	n/a	Completed in 2024	
31-541-606-47	FTOT Grant - Beautification Tyndal Pkwy	-	-	-	400,000	387,053	399,053	-	(400,000)	-100.0%	South Tyndall Parkway Median - Grant S/B Complete FY25	

City of Callaway											DRAFT Budget 2026
Capital Improvement Program (CIP) Fund - FY 2026 Budget											8/5/2029
Number	Description	FY2022 Actual (Audited)	FY2023 Actual (Audited)	FY2024 Actual (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
31-541-606-79	FDOT Grant - Cherry Street Sidewalk	-	-	17,432	2,540,989	1,824	1,824	2,551,438	10,449	0.4%	Const. \$2,073,200 & CEI \$480,062
31-541-606-81	FDOT Grant - Boat Race Pathway	781,128	329,709	-	-	-	-	-	-	n/a	
31-541-606-82	Paving Grant - STATE	-	-	119,866	1,180,134	998,616	998,616	750,000	(430,134)	-36.4%	Beulah & South Gay FY 2026 (\$250,000 Grant)
31-541-606-83	Stormwater Grant - STATE	-	-	-	-	-	-	-	-	n/a	
31-541-606-86	Boat Race Round-About	7,200	52,549	40,475	766,384	1,444	1,444	764,941	(1,443)	-0.2%	New Round About - Boat Race Impact Fees Cont & CEI
31-541-606-87	FDOT - Lake Dr. to Berthe Sidewalk	-	-	-	65,000	-	-	173,000	108,000	166.2%	Lake DR. 2026 Design 173,000 (Construction 1,152,220 & CEI \$126,800 in 2028)
31-541-606-88	FDOT - Hickory Street Sidewalk	-	-	-	-	-	-	-	-	n/a	
31-541-606-89	FDOT - Berthe Sidewalk Forsythe to Eagle Lake	-	-	-	64,000	-	-	64,000	-	0.0%	Design (Construction \$413,720 & CEI \$91,018 funded 2027)
31-541-606-90	FDOT - West Cherry Street Sidewalk	46,123	4,124	-	528,511	-	-	528,511	-	0.0%	Based on Bid Amount orginal - Const. \$345,747 & CEI \$76,064
31-541-606-91	428 - Signs & Guard Rails	6,000	-	-	-	-	-	-	-	n/a	
31-541-606-92	406 - Public Works Complex	27,220	-	10,240	-	-	-	-	-	n/a	Completed in 2024
31-572-606-31	428 - City Parks	1,178,166	2,777,644	-	-	-	-	-	-	n/a	Gore Park Grounds Completed in 2024
31-572-606-33	428 - City Parks - Buildings	-	504,904	329,375	-	-	-	-	-	n/a	Gore Park Buildings Completed in 2024
31-572-606-20	428 - Soccer Field Bathroom	88,046	-	-	-	-	-	-	-	n/a	
31-572-606-80	Arts & Conf Center Loop Road Paving	122,872	201,194	-	-	-	-	-	-	n/a	Completed 2023
31-541-606-93	Paving Imperial Drive	70,530	556,692	-	-	-	-	-	-	n/a	Completed 2023
31-541-606-40	Berthe Ave Spillway Bridge	27,855	1,061,402	1,468,301	978,963	1,257,051	1,257,051	-	(978,963)	-100.0%	Completed FY 2025
Sub Total Other Project		2,427,724	7,364,926	2,816,285	16,885,718	2,843,974	3,021,458	14,751,012	(2,134,706)	-12.6%	
TOTAL EXPENDITURES/USES OF FUNDS		3,367,493	9,268,517	2,995,173	26,741,895	2,957,059	3,134,543	25,433,987	(1,307,908)	-4.9%	
31-584-909-10	Budgeted Increase to Reserves	-	-	-	-	-	-	-	-	n/a	
31-580-909-41	Transfer to Water	-	-	10,240	-	-	-	-	-	n/a	
31-580-909-42	Transfer to Sewer	16,313	728,432	388,044	-	-	-	-	-	n/a	CDBG Lift Station Overage
31-580-909-43	Transfer to Solid	-	-	10,240	-	-	-	-	-	n/a	
REVENUES OVER (UNDER) EXPENDITURES		5,177,662	(4,929,889)	1,435,400	-	2,443,219	3,484,406	-	(150,412)	-100.0%	

City of Callaway										DRAFT Budget 2026	
Water Fund - FY 2026 Budget								1,180		8/5/2029	
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals	FY 2025	FY 2026	Incr (Decr) from	% Budget	
Number	Description	(Audited)	(Audited)	(Audited)	Amended Budget	Thru Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
REVENUES/SOURCES											
41-320-324-21	Impact Fees - Water Res	189,316	64,371	108,816	115,000	95,660	127,547	120,000	5,000	4.3%	
41-320-324-22	Impact Fees - Water Comm	19,594	9,505	7,812	10,000	48,468	64,624	20,000	10,000	100.0%	
41-320-325-05	Special Capital Ext Fees	2,444	4,570	5,584	5,000	2,185	2,185	5,000	-	0.0%	
41-340-343-30	Water Charges	2,989,516	3,243,014	3,401,391	3,402,940	2,557,400	3,359,866	3,397,105	(5,835)	-0.2%	Billed Charges - Increase \$.05 per 1000 gallons county increase
41-340-343-31	Collection of Bad Debt				-	120	-	-	-	n/a	
41-340-343-32	Account Fees	-	1,220	-	-	-	-	-	-	n/a	
41-340-343-33	Delinquency Fees	104,200	123,375	127,500	129,819	91,764	122,352	124,187	(5,632)	-4.3%	15 % Late Fees - Based on Historical data
41-340-343-34	Penalties	75,774	73,328	77,104	77,327	55,959	74,612	75,358	(1,969)	-2.5%	\$50 Past Dues fees - Based on Historical data
41-340-343-35	System Taps	14,810	12,515	9,669	11,486	5,150	6,867	6,935	(4,551)	-39.6%	Water Tap Fee - Based on Historical data
41-340-343-36	Other Utility Income	201,178	164,340	199,408	205,313	162,821	217,095	269,265	63,952	31.1%	Meter Sets (Increased) & Convenience Fees for CC Payments
41-340-343-37	Utilities Over/Short	(0)	(260)	(138)	-	(251)	(251)	-	-	n/a	
41-340-343-38	Service Work Charges	40	-	10	-	-	-	-	-	n/a	
41-360-361-10	Interest	6,721	76,687	120,632	120,000	89,124	118,832	112,890	(7,110)	-5.9%	
41-360-361-20	Interest - Impact Fees	5,085	45,707	61,933	55,000	46,088	61,450	58,378	3,378	6.1%	
41-360-361-42	Interest - Spec Cap Ext Fees	804	10,915	14,054	-	-	-	-	-	n/a	
41-360-364-00	Disposition of Fixed Assets	552	147,612	8,265	-	62	75	-	-	n/a	Sale of old equipment
41-360-369-30	Insurance Proceeds		364	3,899	-	1,765	2,118	-	-	n/a	
41-380-382-10	Transfers from General Fund			21,905	-	-	-	-	-	n/a	
41-380-382-30	Transfers from CIP	-	-	10,240	-	-	-	-	-	n/a	
41-380-384-11	Amort Premium 2015 Refunding	18,974	18,974	18,974	18,974	14,229	18,974	18,974	-	0.0%	2015 Bond Premium
41-380-389-10	Use of Retained Earnings - UR	-	-	-	-	-	-	-	-	n/a	
41-380-389-20	Use of Retained Earnings - RES	-	-	-	200,000	-	-	200,000	200,000	n/a	Chlorine Booster Station
TOTAL REVENUES / SOURCES		3,629,009	3,996,237	4,197,058	4,350,859	3,170,544	4,176,346	4,408,092	257,233	1.3%	
EXPENSES / USES											
41-533-101-20	Regular Salaries	287,336	342,244	382,144	422,541	282,515	388,611	430,617	8,076	1.9%	Salaries and Wages - 8.5 FTEs
41-533-101-35	Cell Phone Allowance	985	1,010	1,060	1,200	583	777	1,200	-	0.0%	Utility Supervisor & Foreman
41-533-101-40	Overtime	24,252	43,598	53,119	56,500	40,248	53,664	53,750	(2,750)	-4.9%	After hours call outs
41-533-101-50	Special Pay	-	2,466	3,002	4,152	4,152	4,152	3,300	(852)	-20.5%	Bonus
41-533-101-60	Sale of Leave	-	-	-	-	-	-	-	-	n/a	
41-533-101-65	Annual Leave Payout	4,037	312	755	-	-	-	-	-	n/a	
41-533-102-10	FICA Taxes	18,935	23,212	26,572	29,365	19,469	27,959	30,284	919	3.1%	Employer Portion of Payroll Tax
41-533-102-11	Medicare Taxes	4,580	5,429	6,214	6,854	4,553	6,071	7,071	217	3.2%	Employer Portion of Payroll Tax
41-533-102-20	Retirement Contrib	33,991	47,423	59,457	66,908	43,993	60,657	70,711	3,803	5.7%	FRS Contribution
41-533-102-30	Group Insurance	32,919	48,896	53,583	66,081	44,886	64,847	107,827	41,746	63.2%	Employee Health Ins. Contribution
41-533-102-31	Health Ins Supplement	1,720	1,120	1,920	2,400	1,215	1,620	2,400	-	0.0%	Only if proof of Coverage \$100 per month
41-533-102-40	Worker's Compensation	8,030	13,974	14,525	21,437	13,091	17,455	22,726	1,289	6.0%	WC Insurance based on Wages
41-533-102-90	Pension Expenses (GASB68)	4,615	97,451	7,158	-	-	-	-	-	n/a	GASB 68 Audit Entry
	Total Personnel	421,399	627,135	609,509	677,438	454,704	625,813	729,886	52,448	7.7%	

-28-

City of Callaway										DRAFT Budget 2026	
Water Fund - FY 2026 Budget								1,180			8/5/2029

City of Callaway											DRAFT Budget 2026
Water Fund - FY 2026 Budget								1,180			8/5/2029
Number	Description	FY 2022 (Audited)	FY 2023 (Audited)	FY 2024 (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
41-533-305-23	Meters	77,313	47,746	73,460	95,000	64,201	85,602	205,000	110,000	115.8%	Replacement Ally Meters/Transmitters through out the city. (\$604 per meter/transmitter set), Replacement of 2" and larger OMNI meters, \$10000
41-533-305-24	Meters - Sandy Creek	-	-	-	500	-	-	-	(500)	-100.0%	
41-533-305-30	Road Materials & Supplies	-	-	450	15,000	6,826	9,102	15,000	-	0.0%	Cost of Road Repairs caused by Water Leaks
41-533-305-40	Books, Publications & Dues	560	594	623	1,200	645	860	1,200	-	0.0%	FRWA Membership Dues, Certifications Renewal Points for FDEP licensed en
41-533-305-50	Education	205	799	50	1,500	1,365	1,820	1,500	-	0.0%	Distrubtion License Class 3 @ \$300 each, Other Staff Training
41-533-305-90	Depreciation	551,633	443,641	484,120	-	-	-	-	-	n/a	
	Total Operating	1,754,205	1,759,703	1,857,331	1,605,614	1,217,886	1,634,338	1,869,491	263,877	16.4%	
41-533-707-10	Principal Pmt on Debt				400,000	-	400,000	420,000	20,000	5.0%	1/2 Principal payment Bonds \$840,000
41-533-707-20	Interest	308,041	290,645	272,353	256,416	189,257	256,416	236,416	(20,000)	-7.8%	2015 Bond Interest
41-533-707-30	Bond Premium Amortization	38,143	38,143	38,143	38,143	28,611	38,143	38,143	-	0.0%	2015 Advance Refunding bonds
41-533-707-40	Bond Closing Costs	-	-	-	-	-	-	-	-	n/a	
	Total Debt Service	346,184	328,788	310,496	694,559	217,868	694,559	694,559	-	0.0%	
41-533-606-70	Vehicles	-	-	-	-	-	-	-	-	n/a	
41-533-606-20	Buildings	-	-	-	-	-	-	-	-	n/a	
41-533-606-30	Improvements other than Bldgs	-	-	-	-	-	-	-	-	n/a	
41-533-606-40	Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
41-533-606-60	Utility Infrastructure	-	-	-	331,250	116,472	131,250	377,000	245,750	13.8%	Ally Water Meters/Transmitters New Const & Replacements
41-533-606-61	Utility Infrastructure - Sandy Creek	-	-	-	-	-	-	-	-	n/a	\$105,000, Chlorine Booster Station East Bay \$200,000
41-533-606-64	Automation of METER System	-	-	-	-	-	-	-	-	n/a	
	Total Capital Outlay	-	-	-	331,250	116,472	131,250	377,000	245,750	13.8%	
41-581-303-99	Indirect Cost Transfer	329,172	341,172	379,992	380,598	285,444	380,592	365,624	(14,974)	-3.9%	
41-530-303-99	UB Cost Transfer	237,562	267,169	308,035	364,996	225,367	300,489	370,352	5,356	1.5%	
41-580-909-30	Transfer to General Fund	-	-	-	-	-	-	-	-	n/a	
41-580-909-20	Transfer to CIP Fund	-	25,023	-	-	-	-	-	-	n/a	
41-580-909-50	Transfer to Sewer Fund	-	-	-	-	-	-	-	-	n/a	
41-584-909-10	Budgeted Increase to Reserves	-	-	-	296,404	-	-	-	-	-100.0%	
	Total Non-Operating	566,734	633,363	688,027	1,041,998	510,811	681,081	735,976	(9,618)	-29.4%	
TOTAL EXPENSES / USES		3,088,521	3,348,990	3,465,363	4,350,859	2,517,740	3,767,042	4,406,912	552,457	1.3%	
REVENUES OVER (UNDER) EXPENSES		540,488	647,247	731,695	-	652,804	409,304	1,180	(295,224)	n/a	

City of Callaway										DRAFT Budget 2026	
Sewer Fund - FY 2026 Budget								187,424			8/5/2029
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals	FY 2025	FY 2026	Incr (Decr) from	% Budget	
Number	Description	Audited	Audited	Audited	Amended Budget	Thru Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
REVENUES/SOURCES											
42-320-324-21	Impact Fees - Sewer Res	323,813	60,586	125,065	120,000	104,087	138,782	120,000	-	0.0%	
42-320-324-22	Impact Fees - Sewer Comm	39,857	18,025	10,784	10,000	120,342	120,342	10,000	-	0.0%	
42-320-325-05	Special Capital Ext Fees	1,629	2,993	3,843	2,500	2,526	2,526	2,500	-	0.0%	
42-330-334-10	State Grant - Storms & Floods	-	-	-	897,000	-	-	-	(897,000)	-100.0%	
42-340-343-32	Account Fees	20,800	19,600	16,400	16,739	12,980	17,307	17,480	741	4.4%	Account Fees
42-340-343-34	Penalties	112,839	119,795	129,520	130,284	96,350	128,467	129,752	(532)	-0.4%	Past Due Account Fees
42-340-343-35	System Taps	7,610	5,644	9,410	11,594	4,080	5,440	5,494	(6,100)	-52.6%	Sewer Tap Fees @ \$200 each
42-340-343-36	Other Utility Income	500	375	4,050	500	-	5,580	5,692	5,192	1038.4%	Road Bores & Parker Sewer Fees
42-340-343-50	Sewer / Wastewater Charges	4,448,604	4,730,547	4,905,857	5,230,553	3,800,197	5,066,929	5,193,603	(36,950)	-0.7%	Billed Charges - Increase \$.15 per 1000 gallons county increase
42-360-361-10	Interest	33,189	338,217	476,529	400,000	341,693	400,591	360,532	(39,468)	-9.9%	
42-360-361-20	Interest - Impact Fees	15,877	101,639	116,201	97,500	82,829	110,439	99,395	1,895	1.9%	
42-360-361-45	Interest - Sandy Creek Assmts	804	-	-	-	-	-	-	-	n/a	
42-360-361-50	Interest - Bond Proceeds	-	10,915	14,054	-	-	-	-	-	n/a	
42-360-364-00	Disposition of Fixed Assets	-	266	7,125	-	4,940	31,440	-	-	n/a	Sale of old equipment
42-360-369-00	Income/Loss from Joint Venture	533,830	305,146	822,892	-	-	-	-	-	n/a	Joint Venture - Year End Adjustment
42-360-369-30	Insurance Proceeds	-	-	-	-	7,252	9,669	-	-	n/a	
42-380-382-10	Transfers from General Fund	-	-	21,905	-	-	-	-	-	n/a	
42-380-382-30	Transfers from CIP	16,313	728,432	388,044	-	-	-	-	-	n/a	
42-380-384-11	Amort-Premium 2015 Refunding	18,974	18,974	18,974	18,974	14,229	18,972	18,974	-	0.0%	2015 Bond Premium
42-380-389-20	Use of Restricted Reserves	-	-	-	-	-	-	1,944,412	1,944,412	n/a	CDBG Lift Station Overage & Upgrades - Impact Fees Sewer
TOTAL REVENUES/SOURCES		5,574,639	6,461,155	7,070,651	6,935,644	4,591,673	6,056,483	7,907,834	972,190	14.0%	
EXPENSES / USES											
42-535-101-20	Regular Salaries	248,862	332,040	341,401	360,024	255,784	354,231	416,066	56,042	15.6%	Salaries and Wages - 7.5 FTE's
42-535-101-35	Cell Phone Allowance	1,635	1,710	1,460	1,710	1,233	1,643	1,710	-	0.0%	Collection Foreman, Lift Station Foreman,
42-535-101-40	Overtime	791	1,595	2,353	5,000	2,047	6,662	7,750	2,750	55.0%	After hours call outs
42-535-101-50	Special Pay	-	3,006	3,272	3,402	3,402	3,402	3,370	(32)	-0.9%	Bonus
42-535-101-60	Sale of Annual Leave	-	1,046	-	-	-	-	-	-	n/a	
42-535-101-65	Annual Leave Payout	4,372	-	678	-	-	-	-	-	n/a	
42-535-102-10	FICA Taxes	14,202	20,000	20,587	25,293	15,184	20,246	25,835	542	2.1%	Employer Portion of Payroll Tax
42-535-102-11	Medicare Taxes	3,432	4,677	4,815	5,905	3,551	4,735	6,027	122	2.1%	Employer Portion of Payroll Tax
42-535-102-20	Retirement Contrib	27,959	41,751	46,436	57,629	35,142	46,856	60,328	2,699	4.7%	FRS Contribution
42-535-102-30	Group Insurance	55,766	62,228	49,774	79,068	54,581	72,774	67,498	(11,570)	-14.6%	Employee Health Ins. Contribution
42-535-102-31	Health Insurance Supplement	420	420	420	1,200	415	553	2,400	1,200	100.0%	Only if proof of Coverage \$100 per month
42-535-102-40	Worker's Compensation	5,972	11,991	10,974	18,177	10,779	14,372	19,064	887	4.9%	WC Insurance based on Wages
42-535-102-50	Unemployment Comp	-	-	-	2,475	2,475	3,300	-	(2,475)	-100.0%	
42-535-102-90	Pension Expenses (GASB68)	3,847	88,582	(39,134)	-	-	-	-	-	n/a	GASB 68 Audit Entry
Total Personnel		367,259	569,048	443,036	559,883	384,593	528,776	610,048	50,165	9.0%	

- 31 -

City of Callaway											DRAFT Budget 2026
Sewer Fund - FY 2026 Budget								187,424			8/5/2029
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals	FY 2025	FY 2026	Incr (Decr) from	% Budget	
Number	Description	Audited	Audited	Audited	Amended	Thru	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
42-535-303-10	Engineering Services	-	-	-	-	-	0	-	-	n/a	
42-535-303-11	Legal Fees - City Attorney	-	-	-	-	-	0	-	-	n/a	
42-535-303-40	Cleaning & Laundry	1,989	3,061	2,843	5,000	3,089	4,118	5,000	-	0.0%	Uniform Service
42-535-303-41	Other Contractual Services	15,275	10,700	9,862	12,000	3,522	4,696	7,500	(4,500)	-37.5%	Cleaning \$1500, Empty Vac Truck \$2500, Security \$1200, Radios \$750, Hep Shots \$1500, & temp labor
42-535-303-43	Cost of Treatment	1,762,842	1,753,059	2,358,524	2,331,955	1,740,567	2,352,756	2,448,553	116,598	5.0%	Cost of Sewer Treatment increased 4% from County
42-535-303-46	Uncollectible AR Allowance	3,927	19,514	20,254	10,740	-	14,046	10,740	-	0.0%	
42-535-303-42	Other Contractual UB	-	-	-	-	-	-	-	-	n/a	
42-535-304-00	Travel & Per Diem	-	-	-	1,000	-	-	1,000	-	0.0%	Travel to training
42-535-304-10	Communications/Telephone	2,148	5,023	5,452	5,300	4,153	5,537	5,750	450	8.5%	Phone services
42-535-304-20	Transportation/Postage	2,079	1,657	1,278	2,640	838	1,368	1,500	(1,140)	-43.2%	Postage
42-535-304-30	Utilities	77,812	76,115	80,429	84,000	68,538	91,384	95,000	11,000	13.1%	Power to Lift station
42-535-304-31	Utilities - Sandy Creek	6,040	6,699	7,393	7,000	4,583	6,111	7,000	-	0.0%	Power to Lift station
42-535-304-40	Rentals & Leases	-	-	19,907	34,500	28,390	37,853	40,000	5,500	15.9%	Emergency bypass pump rentals for lift stations
42-535-304-50	General & Liability Insurance	-	-	-	-	-	-	-	-	n/a	
42-535-304-60	R & M Buildings & Grounds	689	-	4,745	7,750	7,524	10,032	5,000	(2,750)	-35.5%	Replacement of warehouse lighting \$2000, Various Repairs to buildings \$3000
42-535-304-61	R & M Machinery & Equipment	10,713	14,816	38,226	48,500	39,285	52,380	55,000	6,500	13.4%	Increase due to high maintenance cost of diesel bypass pumps
42-535-304-62	R & M Vehicles	7,193	20,100	35,231	45,000	20,431	27,242	35,000	(10,000)	-22.2%	All Vehicle Repairs
42-535-304-63	R & M Collection System	25,377	20,494	58,751	50,000	25,571	34,095	50,000	-	0.0%	Regular Maintenance of Collections system
42-535-304-64	R & M Lift Stations	33,702	56,190	65,999	52,500	50,196	66,928	85,000	32,500	61.9%	Increase due to aging infrastructure and material cost increase of lift stations
42-535-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	n/a	
42-535-304-66	R & M Collection Sys-Sandy Cr	6,869	4,200	6,692	5,000	651	868	2,000	(3,000)	-60.0%	Various repairs - as needed to collection system
42-535-304-70	Printing & Binding	-	-	-	-	-	-	-	-	n/a	
42-535-304-90	Other Current Charges	2,768	1,355	3,592	5,000	151	201	2,500	(2,500)	-50.0%	Directional Bores \$2500
42-535-305-10	Office Supplies & Small Equip	181	2,010	1,410	1,500	234	311	5,000	3,500	233.3%	Office Supplies \$1200, Concrete Cut Saw 14", \$1800, Hand Tools/Power Tools
42-535-305-20	Operating Supplies	8,914	10,015	12,468	15,000	11,028	14,704	15,000	-	0.0%	
42-535-305-21	Fuel & Lubricants	34,870	41,965	75,420	74,500	49,224	65,632	70,000	(4,500)	-6.0%	Vehicles, Equipment and Lift Station Pumps
42-535-305-22	Uniforms	916	1,635	1,716	2,100	1,456	1,942	2,100	-	0.0%	
42-535-305-30	Road Materials & Supplies	-	-	450	17,500	14,735	19,646	20,000	2,500	14.3%	Cost of Road Repairs due to sewer repairs
42-535-305-40	Books, Publications & Dues	-	-	-	500	-	-	-	(500)	-100.0%	
42-535-305-50	Education	-	450	50	2,360	705	940	2,360	-	0.0%	Collection Certification Class 3 @ \$355 each (2), Backflow Certification @ \$645 each (2). Focus on Change @ \$60 each (6)
42-535-305-90	Depreciation	462,665	517,981	538,548	-	-	-	-	-	n/a	
	Total Operating	2,466,968	2,567,039	3,349,242	2,821,345	2,074,871	2,812,790	2,971,003	149,658	5.3%	

City of Callaway										DRAFT Budget 2026	
Sewer Fund - FY 2026 Budget								187,424			8/5/2029
Number	Description	FY 2022 Audited	FY 2023 Audited	FY 2024 Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
42-535-707-10	Principal Pmt on Debt	345,000	362,500	382,500	400,000	-	400,000	420,000	20,000	5.0%	1/2 Principal payment Bonds \$840,000
42-535-707-20	Interest Pmt on Debt	308,041	290,645	272,353	256,416	189,257	256,416	236,416	(20,000)	-7.8%	2015 Bond Interest
42-535-707-11	Principal Pmt on Debt-Sandy Creek				-	-	-	-	-	n/a	
42-535-707-21	Interest Pmt on Debt-Sandy Creek	-	-	-	-	-	-	-	-	n/a	
42-535-707-40	Bond Issuance Costs	3,250	6,250	500	5,500	4,250	5,500	5,500	-	0.0%	Required Reports for Audit
42-535-707-30	Amortization - Loss on AdvRef	38,143	38,143	38,143	38,143	28,611	38,143	38,143	-	0.0%	2015 Advance Refunding Bonds
	Total Debt Service	694,434	697,538	693,496	700,059	222,118	700,059	700,059	-	0.0%	
42-535-606-20	Buildings	-	-	-	-	-	-	-	-	n/a	
42-535-606-30	Improvements other than Bldgs	-	-	-	-	-	-	-	-	n/a	
42-535-606-31	Lift Station Upgrades	-	-	-	1,794,000	-	-	2,392,000	598,000	33.3%	4 - Lift Station Replacement (4, 8, 11 & 31) & CEI
42-535-606-32	AWT Master Lift Station - Odor Control	-	-	-	-	-	-	-	-	n/a	
42-535-606-40	Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
42-535-606-41	Office Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
42-535-606-60	Utility Infrastructure	-	-	-	153,300	80,196	80,196	142,500	(10,800)	-7.0%	By Pass Pumps \$130,000 Spare Lift Station Pump \$12,500
42-535-606-61	Utility Infrastructure - Sandy Creek	-	-	-	-	-	-	-	-	n/a	
42-535-606-70	Vehicles	-	-	-	110,746	101,333	101,333	47,000	(54,333)	-57.6%	4 Door 1/2 Ton 4x4 pick up truck
	Total Capital Outlay	-	-	-	2,058,046	181,529	181,529	2,581,500	532,867	25.4%	
42-580-909-30	Transfer To General Fund	-	-	-	-	-	0	-	-	n/a	
42-580-909-20	Transfer To Water Fund	-	-	-	-	-	0	-	-	n/a	
42-580-909-25	Transfer To CIP	-	7,927	-	-	-	0	150,412	150,412	n/a	CDBG Lift Station Overage - Impact Fees Sewer
42-581-303-99	Cost Allocation Transfers	329,172	314,496	350,292	350,840	263,133	350,844	337,036	(13,804)	-3.9%	
42-530-303-99	UB Cost Transfer	237,562	267,169	308,035	364,996	225,367	300,490	370,352	5,356	1.5%	
42-584-909-10	Budgeted Increase to Reserves	-	-	-	80,475	-	-	-	-		
42-584-909-20	Budgeted Increase to Reserve (Rest)	-	-	-	-	-	-	-	-	n/a	
								-			
	TOTAL NON-DEPARTMENTAL	566,734	589,592	658,327	796,311	488,500	651,334	857,800	141,964	7.7%	
TOTAL EXPENSES/USES		4,095,394	4,423,216	5,144,101	6,935,644	3,351,612	4,874,488	7,720,410	874,654	11.3%	
REVENUES OVER (UNDER) EXPENSES		1,479,245	2,037,939	1,926,550	-	1,240,061	1,181,995	187,424	97,536	n/a	

City of Callaway										DRAFT Budget 2026	
Solid Waste Collection - FY 2026 Budget								47,084			8/5/2029
Number	Description	FY 2022 (Audited)	FY 2023 (Audited)	FY 2024 (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
REVENUES/SOURCES											
43-330-334-10	Storm Grants - Storms & Floods	-	-	-	-	-	-	-	-	n/a	
43-340-343-31	Collection of Bad Debt	-	-	-	-	25	-	-	-	n/a	
43-340-343-34	Penalties	20,268	20,919	27,573	27,586	20,152	26,869	27,138	(448)	-1.6%	Past Due Accout Fees
43-340-343-36	Other Utility Income	-	-	-	-	-	-	-	-	n/a	
43-340-343-40	Solid Waste Service Fees	753,948	777,280	1,028,632	1,038,309	783,383	1,044,510	1,054,955	16,646	1.6%	Billed Charges
43-360-361-10	Interest	4,542	49,038	75,881	51,073	66,200	83,267	70,777	19,704	38.6%	
43-360-364-00	Disposition of Fixed Assets	-	-	-	-	-	-	-	-	n/a	
43-360-365-00	Sales of Surplus or Scrap	2,253	1,373	2,862	2,000	1,767	1,767	2,000	-	0.0%	
43-380-382-10	Transfer from General Fund	-	-	21,905	-	-	-	-	-	n/a	
43-380-382-30	Transfer from CIP	-	-	10,240	-	-	-	-	-	n/a	
43-380-389-10	Use of Retained Earnings	-	-	-	-	-	-	-	-	n/a	
TOTAL REVENUES / SOURCES		781,011	848,610	1,167,093	1,118,968	871,526	1,156,413	1,154,870	35,902	3.2%	
EXPENSES / USES											
43-534-101-20	Regular Salaries	158,362	144,011	155,015	179,793	126,650	179,367	233,123	53,330	29.7%	Salaries and wages - 5 FTEs
43-534-101-35	Cell Phone Allowance	300	300	300	300	225	300	300	-	0.0%	Supervisor
43-534-101-40	Overtime	26	9	364	3,000	1,179	2,072	3,000	-	0.0%	
43-534-101-50	Special Pay	-	1,750	1,470	1,490	1,490	1,490	2,020	530	35.6%	Bonus
43-534-101-65	Annual Leave Payout	-	-	-	724	724	965	-	(724)	-100.0%	
43-534-102-10	FICA Taxes	8,747	9,070	9,524	11,194	7,867	10,489	14,477	3,283	29.3%	Employer Portion of Payroll Tax
43-534-102-11	Medicare Taxes	2,102	2,121	2,227	2,613	1,840	2,453	3,377	764	29.2%	Employer Portion of Payroll Tax
43-534-102-20	Retirement Contrib	17,126	18,589	20,857	25,509	17,197	22,929	30,563	5,054	19.8%	FRS Contribution
43-534-102-26	Other Post Employment Benefits	-	-	-	-	-	-	-	-	n/a	GASB 68 Audit Entry
43-534-102-30	Group Insurance	39,655	21,767	12,394	26,907	12,892	17,190	43,912	17,005	63.2%	Employee Health Ins. Contribution
43-534-102-31	Health Ins Supplement	1,200	1,200	1,700	1,200	900	1,200	2,400	1,200	100.0%	Only if proof of Coverage \$100 per month
43-534-102-40	Worker's Compensation	4,915	5,016	3,329	8,960	3,638	4,851	11,913	2,953	33.0%	WC Insuance based on Wages
43-534-102-50	Unemployment Comp	-	-	-	-	-	-	-	-	n/a	
43-534-102-90	Pension Expense (GASB68)	2,307	(17,647)	47,316	-	-	-	-	-	n/a	GASB 68 Audit Entry
	Total Personnel	234,739	186,187	254,496	261,690	174,601	243,305	345,085	83,395	31.9%	
43-534-303-40	Cleaning & Laundry	733	1,411	2,141	3,211	1,858	2,477	3,200	(11)	-0.3%	Uniform Cleaning and Rental
43-534-303-41	Other Contractual Services	69,372	89,350	76,020	122,500	50,805	85,240	105,000	(17,500)	-14.3%	cu yrds per yr. @ \$9.00 per yrd. Growth
43-534-303-42	Other Contractual UB	-	-	-	-	-	-	-	-	n/a	

City of Callaway											DRAFT Budget 2026
Solid Waste Collection - FY 2026 Budget								47,084			8/5/2029
Number	Description	FY 2022 (Audited)	FY 2023 (Audited)	FY 2024 (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
43-534-303-46	Uncollectible AR Allowance	42	2,188	3,508	1,500	-	1,807	1,500	-	0.0%	
43-534-304-00	Travel & Per Diem	-	-	211	250	-	-	-	(250)	-100.0%	
43-534-304-10	Communications/Telephone	-	-	-	20	-	-	-	(20)	-100.0%	
43-534-304-20	Transportation/Postage	500	300	313	600	200	267	350	(250)	-41.7%	
43-534-304-50	General & Liability Insurance				-	-	-	-	-	n/a	
43-534-304-60	R & M Buildings & Grounds	-	-	-	-	-	-	-	-	n/a	
43-534-304-61	R & M Machinery & Equipment	2,433	799	2,721	14,500	623	11,831	14,500	-	0.0%	Steet Sweeper, Trucks and Excavator track.
43-534-304-62	R & M Vehicles	20,122	15,389	52,101	35,000	16,565	34,086	35,000	-	0.0%	Equipment Maintenance
43-534-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	n/a	
43-534-304-70	Printing & Binding	-	-	-	-	-	-	-	-	n/a	
43-534-304-90	Other Current Charges	153	349	202	800	294	392	392	(408)	-51.0%	FDEP Registrations,
43-534-304-91	Tipping Fees	103,684	94,963	110,210	150,000	82,988	119,651	125,000	(25,000)	-16.7%	Vegetation Hauling and Tipping Fees (Increased vegetation and growth)
43-534-305-10	Office Supplies & Small Equip	131	-	-	150	-	-	-	(150)	-100.0%	Share of office supplies
43-534-305-20	Operating Supplies	-	18	443	3,000	143	191	400	(2,600)	-86.7%	Small tools and supplies (safety apparel)
43-534-305-21	Fuel & Lubricants	29,504	26,525	25,071	40,000	17,724	23,631	30,000	(10,000)	-25.0%	Fuel Costs
43-534-305-22	Uniforms	420	423	173	1,000	511	681	1,000	-	0.0%	Safety Boots and Uniform
43-534-305-40	Books, Publications, Dues	35	-	-	100	-	-	-	(100)	-100.0%	
43-534-305-50	Education	-	-	-	250	-	-	250	-	0.0%	
43-534-305-90	Depreciation	68,964	69,771	66,170	67,500	-	66,170	66,170	(1,330)	-2.0%	
	Total Operating	296,093	301,487	339,286	440,381	171,711	346,425	382,762	(57,619)	-13.1%	
43-534-606-20	Buildings	-	-	-	-	-	-	-	-	n/a	
43-534-606-40	Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
43-534-606-41	Office Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
43-534-606-70	Vehicles	-	-	-	-	-	-	225,000	225,000	n/a	Claw Truck
	Total Capital Outlay	-	-	-	-	-	-	225,000	225,000	n/a	
43-581-303-99	Indirect Cost Allocation	123,408	117,900	131,316	131,528	98,649	131,532	154,939	23,407	17.8%	Overhead Shared Services
43-584-909-10	Increase to Reserves	-	-	-	-	-	-		-	n/a	
43-584-909-10	Budgeted Increase to Reserves	-	-	-	285,369	-	-	-	-	n/a	
	Total Non-Operating	123,408	117,900	131,316	416,897	98,649	131,532	154,939	23,407	-62.8%	
TOTAL EXPENSES / USES		654,240	605,574	725,098	1,118,968	444,961	721,262	1,107,786	274,183	-1.0%	
REVENUES OVER (UNDER) EXPENSES		126,771	243,036	441,996	-	426,565	435,151	47,084	(238,281)	n/a	



Fund Summaries

City of Callaway							
Actual / Anticipated Reserves					DRAFT Budget 2026		
FY 2026						8/5/2029	
Governmental Funds		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Budget
General Fund							
Beginning Fund Balance		\$ 2,321,286	\$ 8,128,880	\$ 10,226,539	\$ 9,642,754	\$ 10,108,664	\$ 10,541,309
Net Change in Fund Balance		5,807,594	2,097,659	(583,785)	465,910	432,645	(5,440)
Fund Balance at Year-End		8,128,880	10,226,539	9,642,754	10,108,664	10,541,309	10,535,870
Restricted		5,585,906	6,897,098	7,029,817	2,993,145	6,515,597	6,107,081
Un-restricted		2,542,974	3,329,441	2,612,937	7,115,519	4,025,712	4,428,788
Fund Balance at Year-End		8,128,880	10,226,539	9,642,754	10,108,664	10,541,309	10,535,870
Community Redevelopment Fund							
Beginning Fund Balance		163,076	197,174	350,084	802,444	1,430,658	2,269,698
Net Change in Fund Balance		34,098	152,910	452,359	628,215	839,040	3,183
Fund Balance at Year-End		197,174	350,084	802,444	1,430,658	2,269,698	2,272,881
Restricted		197,174	350,084	802,444	1,430,658	2,269,698	2,272,881
Un-restricted		-	-	-	-	-	-
Fund Balance at Year-End		197,174	350,084	802,444	1,430,658	2,269,698	2,272,881
Capital Projects Fund							
Beginning Fund Balance		3,522,139	4,599,403	9,777,065	4,847,176	6,282,576	9,766,981
Net Change in Fund Balance		1,077,264	5,177,662	(4,929,889)	1,435,400	3,484,406	(7,980,793)
Fund Balance at Year-End		4,599,403	9,777,065	4,847,176	6,282,576	9,766,981	1,786,188
Restricted		4,599,403	9,777,065	4,847,176	6,282,576	9,766,981	1,786,188
Un-restricted							
Fund Balance at Year-End		4,599,403	9,777,065	4,847,176	6,282,576	9,766,981	1,786,188
Total Governmental Funds							
Beginning Fund Balance		6,006,502	12,925,458	20,353,689	15,292,374	17,821,898	22,577,989
Net Change in Fund Balance		6,918,956	7,428,231	(5,061,315)	2,529,525	4,756,090	(7,983,050)
Fund Balance at Year-End		12,925,458	20,353,689	15,292,374	17,821,898	22,577,989	14,594,939
Restricted		10,382,484	17,024,248	12,679,437	10,706,379	18,552,277	10,166,151
Un-restricted		2,542,974	3,329,441	2,612,937	7,115,519	4,025,712	4,428,788
Fund Balance at Year-End		12,925,458	20,353,689	15,292,374	17,821,898	22,577,989	14,594,939
Un-Restricted Percent of Expenditures excluding		38%	41%	23%	74%	40%	36%

City of Callaway							
Actual / Anticipated Reserves					DRAFT Budget 2026		
FY 2026						8/5/2029	
Enterprise Funds		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Budget
Water and Sewer Fund							
Beginning Net Position		\$ 26,719,571	\$ 28,788,741	\$ 31,153,472	\$ 34,201,160	\$ 36,387,037	\$ 38,129,492
Beginning Balance Restatement		-	-	-	-	-	-
Net Change in Fund Balance		2,069,170	2,364,731	3,047,688	2,185,877	1,591,299	188,604
Add back debt principal						800,000	840,000
Add back capital purchases						312,779	2,958,500
Subtract depreciation estimate						(961,622)	(965,500)
Net Position at Year-End		28,788,741	31,153,472	34,201,160	36,387,037	38,129,492	41,151,096
Net Investment in Capital Assets		5,957,894	6,724,501	4,434,219	5,013,602	5,013,602	8,046,602
Restricted		5,105,961	5,033,138	4,814,460	4,594,823	4,594,823	3,127,911
Un-restricted		17,724,885	19,395,833	24,952,481	28,521,068	28,521,067	29,976,583
Net Position at Year-End		28,788,740	31,153,472	34,201,160	38,129,493	38,129,492	41,151,096
Solid Waste Fund							
Beginning Net Position		1,056,928	1,237,014	1,363,784	1,606,819	2,048,813	2,483,965
Beginning Balance Restatement						-	-
Net Change in Fund Balance		180,085	126,770	243,035	441,995	435,151	47,084
Add back capital purchases						-	225,000
Subtract depreciation estimate						(66,170)	(66,170)
Net Position at Year-End		1,237,014	1,363,784	1,606,819	2,048,813	2,483,965	2,531,049
Net Investment in Capital Assets		398,144	346,800	277,029	243,003	270,324	561,494
Un-restricted		838,870	1,016,984	1,329,790	1,805,810	2,213,641	1,969,555
Net Position at Year-End		1,237,014	1,363,784	1,606,819	2,048,813	2,483,965	2,531,049
Total Enterprise Funds							
Beginning Net Position		27,776,499	30,025,754	32,517,255	35,807,979	38,435,850	40,613,457
Net Change in Fund Balance		2,249,255	2,491,501	3,290,723	2,627,872	2,026,450	235,688
Net Position at Year-End		30,025,754	32,517,255	35,807,979	38,435,850	40,462,300	40,849,145
Net Investment in Capital Assets		6,356,038	7,071,301	4,711,248	5,256,605	5,283,926	8,608,096
Restricted		5,105,961	5,033,138	4,814,460	4,594,823	4,594,823	3,127,911
Invested in Joint Venture		8,028,808	8,558,239	8,558,239	8,558,239	8,558,239	8,558,239
Un-restricted		10,534,947	11,854,578	17,724,032	21,768,639	22,176,468	23,387,898
Net Position at Year-End		30,025,754	32,517,256	35,807,979	40,178,307	40,613,457	43,682,145
Un-Restricted Percent of Expenditures excluding		141%	151%	212%	233%	237%	177%

**City of Callaway
General Fund Summary
FY 2026 Budget**

8/5/2029

DRAFT Budget 2026

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2025 Actuals thu June 2025	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY25 Budget
Revenue / Sources by Type								
Property Taxes	\$ 1,422,907	\$ 1,654,795	\$ 1,982,393	\$ 2,414,572	\$ 2,094,968	\$ 2,163,878	\$ 3,148,453	\$ 733,881
Other Taxes	2,031,608	2,152,021	2,612,144	2,243,749	1,751,406	2,330,208	2,346,965	103,216
Permits, Fees and Licenses	1,980,573	1,434,012	1,751,108	1,482,474	1,409,598	1,740,045	1,603,394	120,920
Grants & Shared Revenue	9,440,110	4,327,056	2,807,811	5,650,737	1,756,009	2,593,602	3,487,484	(2,163,253)
FEMA Reimburesment	866,102	179,140	99,609	32,561	-	829,162	-	(32,561)
Charges for Services	219,948	223,715	228,969	262,602	200,459	259,526	269,746	7,144
Judgement, Fines & Forfeitures	95,040	66,709	78,438	51,500	48,459	58,717	48,750	(2,750)
Interest Income	61,569	524,041	503,317	496,700	321,345	428,459	407,035	(89,665)
Rents and Royalties	70,249	73,823	90,600	80,736	61,503	98,204	103,100	22,364
Sale of Fixed Assets	4,325	135,503	6,056	2,795	13,449	13,449	-	(2,795)
Contributions & Donations	26,226	748	4,685	900	320	426	425	(475)
Miscellaneous Revenue	31,847	73,391	5,386	113,564	30,009	30,009	87,500	(26,064)
Other Sources	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	1,266,224	-	-	794,941	794,941
Total Revenues / Sources	16,250,504	10,844,952	10,170,516	14,099,114	7,687,525	10,545,687	12,297,793	(535,097)
Expenditures/ Uses by Department								
City Commission	\$ 53,115	\$ 55,297	\$ 55,788	\$ 56,550	\$ 41,504	\$ 55,338	\$ 56,050	(500)
City Administration								-
Legal Services	48,269	52,206	57,037	58,500	43,400	57,867	63,500	5,000
Information Technology	71,019	89,126	90,267	108,907	91,688	122,251	107,805	(1,102)
City Manager	223,843	237,758	243,517	251,630	179,584	243,011	247,914	(3,716)
Finance	351,605	396,213	408,148	447,380	330,518	423,500	454,876	7,496
General Government	1,205,075	954,995	881,021	3,396,623	732,972	953,841	888,066	(2,508,557)
Human Resources	80,464	83,624	87,569	96,311	64,866	87,686	94,417	(1,894)
City Clerk	156,148	169,905	111,053	158,688	103,925	144,403	157,810	(878)
Elections	4,244	-	3,085	-	-	-	-	-
Planning & Code Enforcement	299,531	352,081	342,640	426,391	284,347	383,590	419,145	(7,246)
Public Safety								-
Law Enforcement	2,063,664	2,166,851	2,530,208	2,656,718	1,992,539	2,656,718	2,789,554	132,836
Fire	1,598,795	1,918,323	2,017,532	2,433,411	1,720,715	2,301,731	2,729,054	295,643
Public Works								-
Streets	1,025,704	1,202,064	1,155,789	1,338,897	870,485	1,179,575	1,452,129	113,232
Maintenance	316,849	265,006	264,728	295,145	205,497	278,907	302,255	7,110
Leisure Services	1,249,004	1,586,215	1,671,645	2,159,945	1,539,708	2,005,615	2,564,112	404,167
Emergency & Debris Removal	174,365	266,339	545,913	148,606	26,790	81,976	39,203	(109,403)
Emergency - Insurance	-	-	-	-	-	-	-	-
Non-Operating Expenditures	(588,331)	1,632,735	(755,410)	65,412	(647,226)	(862,968)	(62,658)	(128,070)
Budgeted Increase to Reserves	-	-	-	-	-	-	-	-
Total Expenditures / Uses	8,333,363	11,428,737	9,710,529	14,099,114	7,581,312	10,113,042	12,303,232	(1,795,882)
Sources over / (under) Uses	7,917,141	(583,785)	459,987	-	106,213	432,645	(5,440)	(2,330,979)

**City of Callaway
Water Fund Summary
FY 2026 Budget**

8/5/2029

DRAFT Budget 2026

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2025 Actuals thru June 2025	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY25 Budget
Revenue / Sources by Type								
Impact & Capital Extension Fees	\$ 211,354	\$ 78,446	\$ 122,212	\$ 130,000	\$ 146,314	\$ 194,356	\$ 145,000	\$ 15,000
Grants	-	-	-	-	-	-	-	-
Charges for Services	3,385,518	3,617,531	3,814,943	3,826,885	2,872,963	3,780,541	3,872,850	45,965
Interest Income	12,611	133,309	196,620	175,000	135,211	180,282	171,268	(3,732)
Sale of Fixed Assets	552	147,612	8,265	-	62	75	-	-
Transfers from Other Funds	-	-	32,145	-	-	-	-	-
Other Non-Operating Revenues	18,974	19,338	22,873	18,974	15,994	21,092	18,974	(2,118)
Use of Reserves	-	-	-	200,000	-	-	200,000	200,000
Total Revenues / Sources	3,629,009	3,996,237	4,197,058	4,350,859	3,170,544	4,176,346	4,408,092	255,115
Expenditures/ Uses by Department								
Personnel	421,399	627,135	609,509	677,438	454,704	625,813	729,886	52,448
Cost of Water	919,674	1,012,500	1,048,450	1,180,314	942,758	1,257,011	1,307,291	126,977
Operating Expenses	834,531	747,203	808,881	425,300	275,128	377,328	562,200	136,900
Debt Service	346,184	328,788	310,496	694,559	217,868	694,559	694,559	-
Capital Outlay	-	-	-	331,250	116,472	131,250	377,000	45,750
Transfers Out	566,734	633,363	688,027	1,041,998	510,811	681,081	735,976	(306,022)
Budgeted Increase to Reserves	-	-	-	296,404	-	-	-	-
Total Expenditures / Uses	3,088,521	3,348,990	3,465,363	4,350,859	2,517,740	3,767,042	4,406,912	56,053
Sources over / (under) Uses	540,488	647,247	731,695	-	652,804	409,304	1,180	199,062

**City of Callaway
Sewer Fund Summary
FY 2026 Budget**

8/5/2029

DRAFT Budget 2026

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2025 Actuals thu June 2025	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY25 Budget
Revenue / Sources by Type								
Impact & Capital Extension Fees	\$ 365,299	\$ 81,604	\$ 139,691	\$ 132,500	\$ 226,954	\$ 261,649	\$ 132,500	\$ -
Grant Revenues	-	-	-	897,000	-	-	-	(897,000)
Charges for Services	4,590,352	4,875,962	5,065,237	5,389,670	3,913,777	5,223,723	5,352,021	(37,649)
Interest Income	49,870	450,771	606,783	497,500	424,522	511,029	459,927	(37,573)
Sale of Fixed Assets	-	266	7,125	-	4,940	31,440	-	-
Transfers In	16,313	728,432	409,949	-	-	-	-	-
Other Non-Operating Revenues	552,804	324,120	841,866	18,974	21,481	28,641	18,974	-
Use of Reserves	-	-	-	-	-	-	1,944,412	1,944,412
Total Revenues / Sources	5,574,639	6,461,155	7,070,651	6,935,644	4,591,673	6,056,483	7,907,834	972,190
Expenditures/ Uses by Department								
Personnel	367,259	569,048	443,036	559,883	384,593	528,776	610,048	50,165
Cost of Sewer Treatment	1,762,842	1,753,059	2,358,524	2,331,955	1,740,567	2,352,756	2,448,553	116,598
Operating Expenses	704,126	813,980	990,718	489,390	334,304	460,034	522,450	33,060
Debt Service	694,434	697,538	693,496	700,059	222,118	700,059	700,059	-
Capital Outlay	-	-	-	2,058,046	181,529	181,529	2,581,500	523,454
Transfers Out	566,734	589,592	658,327	796,311	488,500	651,334	857,800	61,489
Budgeted Increase to Reserves	-	-	-	-	-	-	-	-
Total Expenditures / Uses	4,095,394	4,423,216	5,144,101	6,935,644	3,351,612	4,874,488	7,720,410	784,766
Sources over / (under) Uses	1,479,245	2,037,939	1,926,550	-	1,240,061	1,181,995	187,424	187,424

**City of Callaway
Solid Waste Fund Summary
FY 2026 Budget**

8/5/2029

DRAFT Budget 2026

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2025 Actuals thu June 2025	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY25 Budget
Revenue / Sources by Type									
Charges for Services	\$ 731,108	\$ 774,216	\$ 798,199	\$ 1,056,206	\$ 1,065,895	\$ 803,559	\$ 1,071,379	\$ 1,082,093	\$ 16,198
Grant Revenue	-	-	-	-	-	-	-	-	-
Interest Income	225	4,542	49,038	75,881	51,073	66,200	83,267	70,777	19,704
Sale of Fixed Assets	16,000	-	-	-	-	-	-	-	-
Sale of Scrap	10,089	2,253	1,373	2,862	2,000	1,767	1,767	2,000	-
Transfers In	-	-	-	32,145	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-	-
Total Revenues / Sources	757,422	781,011	848,610	1,167,093	1,118,968	871,526	1,156,413	1,154,870	35,902
Expenditures/ Uses by Department									
Personnel	190,153	234,739	186,187	254,496	261,690	174,601	243,305	345,085	83,395
Operating Expenses	277,646	296,093	301,487	339,286	440,381	171,711	346,425	382,762	(57,619)
Capital Outlay	-	-	-	-	-	-	-	225,000	225,000
Transfers Out	-	-	-	-	-	-	-	-	-
Indirect Allocation	109,536	123,408	117,900	131,316	131,528	98,649	131,532	154,939	23,411
Budgeted Increase to Reserves	-	-	-	-	285,369	-	-	-	-
Total Expenditures / Uses	577,336	654,241	605,575	725,099	1,118,968	444,961	721,262	1,107,786	274,187
Sources over / (under) Uses	180,085	126,770	243,035	441,995	-	426,565	435,151	47,084	(238,285)