



**FIRST PUBLIC HEARING
FISCAL YEAR 2025/26 BUDGET**
CITY OF CALLAWAY BOARD OF COMMISSIONERS
THURSDAY, SEPTEMBER 4, 2025-5:01 P.M.
CALLAWAY ARTS & CONFERENCE CENTER
500 CALLAWAY PARK WAY
CALLAWAY, FL 32404

MAYOR

PAMN H ENDERSON

COMMISSIONERS

VACANT

DAVID GRIGGS

BOB PELLETIER

KENNETH L. AYERS, JR.

KEVIN OBOS, CITY ATTORNEY

KEITH "Eddie" COOK, CITY MANAGER

ASHLEY ROBYCK, CITY CLERK

AGENDA

CALL TO ORDER

INVOCATION & PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC HEARING-PRESENTATION OF THE TENTATIVE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025.

1. **Public Announcement-Ad Valorem Tax Rate (Trim Notice)**
Pursuant to Section 200.065(2)(e), F.S., "Notice of Tentative property Taxes for the City of Callaway, Florida" (TRIM NOTICE) the proposed ad valorem rate for the Fiscal Year 2025/26 was advertised to be a maximum of 2.7500 mils. This millage rate would be greater than the current years rolled-back rate of 2.6981 mils. After reviewing revenue projections and proposed expenditure levels for the 2025/26 Fiscal Year, the General Fund budget is balanced at a tentative rate of 2.7000 mils, which is more than the current year's roll back rate by 0.0019, an increase of 0.0704%. This means 2.7000 mils is to be levied to fund the Fiscal Year 2025/26 Budget.
2. **Tentative FY2025/26 Budget and City Manager's Budget Message**
Review tentative budget and points of discussion.
3. **Public Participation**
The Public's opportunity to speak or ask questions regarding the Fiscal Year 2025/26 millage rate and proposed budget.
 - Citizens will be called by the Mayor to be recognized at the podium.
 - Speakers must come to the podium to be heard.
 - Comments are limited to three (3) minutes.
4. **Resolution No. 25-17 Final Tax Assessments for Abatement Liens**
5. **Resolution No. 24-18 FY2025/26 Tentative Ad Valorem Tax Rate**
Consideration of Resolution levying a General Fund Ad Valorem Rate of 2.7000 mils.
6. **Resolution No. 24-19 FY2025/26 Tentative Budget**
Consideration of Resolution adopting a tentative budget effective October 1, 2025.

ADJOURNMENT


Ashley Robyck, City Clerk

If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the meeting, if an appeal is available, such person will need a record of the proceeding and such person may need to ensure that a verbatim record of the proceeding 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 23, 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).



Final Budget for Fiscal Year 2026

9/4/2025

1st Budget Hearing

City of Callaway
FY 2026 Budget
Table of Contents

	<u>Page #</u>		<u>Page #</u>
Index			
Budget Assumptions	1		
Departmental Capital Expenditures	2	Water Fund Detail	28 - 30
		Sewer Fund Detail	31 - 33
Budget Summaries		Solid Waste Fund Detail	34 - 35
Budget Summary by Fund	3 - 5	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		
Utiltiy 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	2.7000
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 \$0.75	\$ 0.75
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	New					
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/		\$ 200,000	Solar Roadway Lighting for Safety & Convenience					
Leisure Services	572	Parking		\$ 20,000	Callaway Room is 10 years old all other 21 years					
Leisure Services	572	Carpet		\$ 31,692	04 Toro SandPro 3020: 3 Wheeler					
Leisure Services	572	Toro Z-Master 2040Z Sand Pro		\$ 150,000	New at Sports Complex					
Leisure Services	572	Amphitheater								
Subtotal			\$ 692,569					\$ 692,569		
Street	541	Stormwater Study		\$ 300,000						
Street	541	Purpose Built Mower - (BoomAxe- ditches)		\$ 255,197	Replace one or both JD Alamo Combo mower units. Issues with desing, windshield & maintenance cost are starting to increase.	37	1/16/2015	\$ 99,772	\$ -	2014 J.D. 6115M Boom Mower w/J
Subtotal			\$ 555,197					\$ 555,197		
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
Subtotal			\$ 225,000				9/25/2018	\$ 141,401.09		2019 Freightliner Trash Loader-Ingram Equip.
Subtotal							9/15/2020	\$ 142,900.00		2019 Hino - 388 PACMAC
Subtotal										#5PVNV8JT8K4S55196 Boom Truck
Subtotal								\$ 225,000		
Total City Budget				\$ 4,673,266						

2026 Budget Summary

City of Callaway							Final Budget 2026 1st Hearing			
Budget Summary by Fund									9/4/2025	
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	\$ 2,617,619	\$ 1,384,585						\$ 4,002,204	\$ 3,567,564	12.2%
Other Taxes	2,376,550			1,878,757				4,255,307	4,019,512	5.9%
Permits, Fees and Licenses	1,229,253							1,229,253	1,209,835	1.6%
Grants & Shared Revenue	3,487,884	1,250,000		14,282,775		-		19,020,659	25,443,365	-25.2%
Impact Fees & Spec Cap Fees	550,000				145,000	132,500		827,500	2,847,219	-70.9%
Charges for Services	270,079				3,872,850	5,352,021	1,082,093	10,577,043	10,547,676	0.3%
Judgement, Fines & Forfeitures	49,000							49,000	56,317	-13.0%
Interest Income	417,785	-		346,309	171,268	459,927	70,777	1,466,066	1,585,254	-7.5%
Rents and Royalties	103,300							103,300	80,736	27.9%
Sale of Fixed Assets	5,000				-	-	-	5,000	12,893	0.0%
Contributions & Donations	500							500	900	-44.4%
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	-	-	-	1,370,501	-	-	-	1,370,501	917,184	49.4%
Indirect Allocation Transfers								-	-	n/a
Fund Balances/Net Position	1,536,089	-		7,618,414	200,000	1,944,412	-	11,298,915	6,254,647	80.6%
Total Revenue/Funding Sources	12,730,559	2,634,585	-	25,496,756	4,408,092	7,907,834	1,154,870	54,332,696	56,729,175	-4.2%

2026 Budget Summary

City of Callaway										
Budget Summary by Fund								Final Budget 2026 1st Hearing		
FY 2026 Budget	Expenditures								9/4/2025	
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	248,653	-	-	-	-	-		248,653	251,630	-1.2%
Finance	501,404	-	-	-	-	-		501,404	447,380	12.1%
Legal Services	63,500	-	-	-	-	-		63,500	58,500	8.5%
Information Technology	107,805	-	-	-	-	-		107,805	108,907	-1.0%
General Government	854,664	-	-	-	-	-		854,664	3,396,623	-74.8%
Human Resources	94,753	-	-	-	-	-		94,753	96,311	-1.6%
City Clerk	152,289	-	-	-	-	-		152,289	158,688	-4.0%
Elections	-	-	-	-	-	-		-	-	n/a
Code Enforcement	419,709	-	-	-	-	-		419,709	426,391	-1.6%
Law Enforcement/Public Safety										
Law Enforcement	2,789,554	-	-	-	-	-		2,789,554	2,656,718	5.0%
Fire	2,674,305	-	-	-	-	-		2,674,305	2,433,411	9.9%
Public Works / Utility										
Planning / Street	1,761,184	-	-	18,177,431	-	-		19,938,615	20,453,653	-2.5%
Maintenance Shop	302,254	-	-	-	-	-		302,254	315,045	-4.1%
Water Services	-	-	-	-	3,367,602			3,367,602	3,526,182	-4.5%
Solid Waste	-	-	-	-		-	953,147	953,147	987,440	-3.5%

2026 Budget Summary

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)
Sewer Services	-	-	-	7,319,325	-	6,829,709		14,149,034	13,539,492	4.5%
Leisure Services	2,563,294			-				2,563,294	2,159,945	18.7%
Community Redevelopment	-	2,627,683						2,627,683	3,184,707	-17.5%
Debt Service	-	-	-	-	694,559	700,059		1,394,618	1,394,618	0.0%
Emergency Debris Removal	30,314							30,314	148,606	-79.6%
Other Uses								-	-	n/a
Transfers Out	225,352	-	-	-	366,961	338,270	155,506	1,086,089	928,378	17.0%
Increased Restricted Reserves	-	-	-	-	-	-	-	-	-	n/a
Increase in Reserves	-	-	-	-	-	-	-	-	-	n/a
Total Expenditures	12,845,084	2,627,683	-	25,496,756	4,429,122	7,868,038	1,108,653	54,375,336	56,729,175	-4.1%
Change in Reserves	(114,525)	6,902	-	-	(21,030)	39,796	46,217	(42,640)		
Total Gov't Funds	\$ (107,623)		Total Enterprise Funds		\$ 64,983	Total	\$ (42,640)			

	City of Callaway								Final Budget 2026 1st Hearing			
	General Fund - FY 2026 Budget							0			9/4/2025	
			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	\$ 2,617,619	203,047	8.41%	Bay County Property Appraiser preliminary Certification @2.7000
Revenues	01-310-312-41	Local Option Fuel Tax	249,218	272,575	260,218	307,602	192,811	257,081	264.793	(42,809)	-13.92%	Estimate from FL DOR Office of Tax Research
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	1,316,881	107,822	8.92%	Historical
Revenues	01-310-314-30	Public Service Tax - Water	274,314	299,026	315,002	310,877	235,908	314,544	319.262	8,385	2.70%	Historical
Revenues	01-310-314-40	Public Service Tax - Gas	44,526	50,073	63,750	65,063	52,090	69,454	70,495	5,432	8.35%	Historical
Revenues	01-310-314-80	Public Service Tax - Propane	14,180	23,113	7,587	9,252	7,554	10,072	10,223	971	10.50%	Historical
Revenues	01-310-315-00	Telecommunications Tax	297,632	306,284	321,146	322,624	275,775	367,700	377.896	55,272	17.13%	Estimate from FL DOR Office of Tax Research
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	31,657	34,000	(1,000)	-2.86%	Based on Current
Revenues	01-320-323-10	Franchise Fees - Electricity	823,827	830,218	1,151,971	838,541	655,394	873,859	888.714	50,173	5.98%	Historical
Revenues	01-320-323-40	Franchise Fees - Gas	55,205	50,875	59,526	62,697	50,213	66,950	68,088	5,391	8.60%	Historical
Revenues	01-320-323-70	Refuse Collection Permits	82,595	103,178	104,409	103,387	82,942	110,589	112.469	9,082	8.78%	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	10,205	9,845	13,127	13,258	3,053	29.92%	Historical
Revenues	01-320-324-30	Impact Fees - Transportation Res	587,253	228,774	291,544	275,000	295,121	365,121	350,000	75,000	27.27%	Historical
Revenues	01-320-324-32	Impact Fees - Transportation -Comm	237,479	63,432	0	50,000	210,135	210,135	200,000	150,000	300.00%	
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	-	189,965	-	(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	1,350	150	12.50%	
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	11,000	250	2.33%	
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	

	General Fund - FY 2026 Budget								0			9/4/2025
			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
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	4,560	(1,540)	-25.25%	
Revenues	01-340-341-30	Lien Search Fees	28,000	22,550	18,350	23,000	14,305	19,073	19,100	(3,900)	-16.96%	
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	2,700	200	8.00%	
Revenues	01-340-349-00	Other Charges for Services	19,505	20,210	22,838	23,284	23,223	23,223	23,300	16	0.07%	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	1,870	(280)	-13.02%	
Revenues	Judgements, Fines & Forfeits											
Revenues	01-350-351-10	Court Fines	8,318	3,724	5,508	4,797	4,797	6,396	6,500	1,703	35.50%	
Revenues	01-350-351-80	Fines & Abatements	84,909	62,985	72,654	51,520	43,662	52,321	42,500	(9,020)	-17.51%	
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	450	(50)	-10.00%	
Revenues	01-360-361-10	Interest	47,688	425,881	376,534	389,000	222,717	296,956	289,535	(99,465)	-25.57%	
Revenues	01-360-361-15	Interest - Stormwater	749	10,035	17,414	15,000	15,227	20,303	19,800	4,800	32.00%	
Revenues	01-360-361-20	Interest - Impact	12,309	85,385	106,132	90,000	81,240	108,319	105,620	15,620	17.36%	
Revenues	01-360-361-30	Interest - Prop. Share	363	2,264	2,751	2,200	1,824	2,432	2,380	180	8.18%	
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	10,098	10,099	10,099	5,000	(5,098)	-50.49%	
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	500	0	0.00%	
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	5,700	4,760	506.38%	
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	-	-	114,525	(234,515)	n/a	
Revenues	01-380-389-20	Use of Reserves Restricted	0	0	0	917,184	-	-	1,536,089	618,905	n/a	Boat Race Round About & Stormwater Study - 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	14,119,014	7,687,525	10,630,868	12,845,084	(1,273,930)	-9.02%	

City of Canby		General Fund - FY 2026 Budget							0			Final Budget 2026 1st Hearing 9/4/2025
			FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Actual Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)	2026 Notes
	Number	Description										
		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 Insurance 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 Canbyway								Final Budget 2026 1st Hearing				
General Fund - FY 2026 Budget								0	9/4/2025			
			FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Actual Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)	2026 Notes
	Number	Description										
LEGAL SERVICES												
Legal	01-514-303-11	City Attorney Fees	48,269	51,081	56,655	56,000	42,793	57,057	62,000	6,000	10.71%	All Legal Service Including personnel related services. (Rate Increase in 2024 - City Attorney)
Legal	01-514-303-12	Other Legal Fees	0	1,125	383	2,500	608	810	1,500	(1,000)	-40.00%	Coppins Monroe
	TOTAL LEGAL SERVICES		48,269	52,206	57,037	58,500	43,400	57,867	63,500	5,000	8.55%	
INFORMATION TECHNOLOGY												
IT	01-516-303-41	Other Contractual Services	0	0	338	0	-	-	-	0	n/a	
IT	01-516-303-25	Contracted IT Network Services	57,027	65,390	68,097	70,907	53,771	71,695	77,805	6,898	9.73%	Based on Monthly Contract
IT	01-516-305-25	IT Equipment & Software	13,993	23,735	21,833	38,000	37,917	50,556	30,000	(8,000)	-21.05%	Misc equipment as needed, computer upgrades and annual software renewals
	TOTAL INFORMATION TECHNOLOGY		71,019	89,126	90,267	108,907	91,688	122,251	107,805	(1,102)	-1.01%	
ELECTIONS												
Elections	01-518-303-41	Other Contractual Services	4,244	0	3,085	0	-	-	-	0	n/a	Moving to November No Cost to City.
Elections	01-518-304-70	Printing & Binding	0	0	0	0	-	-	-	0	n/a	
Elections	01-518-304-90	Other Current Charges	0	0	0	0	-	-	-	0	n/a	
	TOTAL ELECTIONS		4,244	0	3,085	0	0	0	0	0	n/a	
LAW ENFORCEMENT												
Law Enf	01-521-303-41	Other Contractual Services	2,063,664	2,166,851	2,530,208	2,656,718	1,992,539	2,656,718	2,789,554	132,836	5.00%	5 % Increase over last years contract
Law Enf	01-521-304-30	Utilities	0	0	0	0	-	-	-	0	n/a	
	TOTAL 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	5.00%	

	General Fund - FY 2026 Budget								0			9/4/2025
			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	160,555	1,560	0.98%	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	10,305	98	0.96%	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	2,406	23	0.97%	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	54,673	(2,646)	-4.62%	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	402	4	1.01%	WC Insurance based on Wages
City Mgr		Total Personnel	219,484	233,582	240,164	242,830	175,802	238,289	241,903	(927)	-0.38%	
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	248,653	(2,977)	-1.18%	

City of Cambridge		Final Budget 2020 1st hearing							9/4/2025			
General Fund - FY 2026 Budget								0				
		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	
FINANCE												
Finance	01-513-101-20	Regular Salaries	189,357	207,195	215,304	225,704	162,818	225,658	265,953	40,249	17.83%	Salaries and Wages - 3 FTEs
Finance	01-513-101-35	Cell Phone Allowance	0	0	0	0	-	-	-	0	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	15,997	668	4.36%	Employer Portion of Payroll Tax
Finance	01-513-102-11	Medicare Taxes	2,619	2,911	3,021	3,299	2,282	3,043	3,885	586	17.76%	Employer Portion of Payroll Tax
Finance	01-513-102-20	Retirement Contrib	39,248	46,947	51,789	56,589	41,706	55,608	65,944	9,355	16.53%	FRS Contribution
Finance	01-513-102-30	Group Insurance	23,732	27,083	27,604	30,322	22,491	29,988	33,330	3,008	9.92%	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	670	(37)	-5.23%	WC Insurance 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	387,839	53,709	16.07%	
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	14,000	(1,000)	-6.67%	Banking Fees, ACFR
Finance	01-513-305-10	Office Supplies & Small Equip	2,844	2,317	2,665	3,700	1,842	2,456	2,750	(950)	-25.68%	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	93,337	113,565	315	0.28%	
	TOTAL FINANCE		351,605	396,213	408,148	447,380	330,518	423,000	501,404	54,024	12.08%	

[illegible]

City of Conway		General Fund - FY 2026 Budget							0			Final Budget 2026 1st Reading 9/4/2025
			FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Actual Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)	2026 Notes
			Number	Description								
GENERAL GOV'T / ADMINISTRATION												
Gen Govt	01-519-101-20	Regular Salaries	22,622	22,100	42,822	55,379	34,672	48,054	66,415	11,036	19.93%	Building Maintenance Tech - 1 FTE
Gen Govt	01-519-101-35	Cell Phone Allowance	150	128	105	300	79	105	300	0	0.00%	Build. Maint Tech
Gen Govt	01-519-101-40	Overtime	3,583	3,495	2,823	3,787	2,692	3,589	3,697	(90)	-2.38%	Build. Maint Tech
Gen Govt	01-519-101-50	Special Pay	32,500	270	523	615	531	531	625	10	1.63%	Annual Bonus
Gen Govt	01-519-101-51	Disaster Bonus	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-101-60	Sale of Annual Leave	0	0	377	0	-	-	-	0	n/a	Not Budgeted
Gen Govt	01-519-102-10	FICA Taxes	3,372	1,483	2,715	3,477	2,194	2,925	4,163	686	19.73%	Employer Portion of Payroll Tax
Gen Govt	01-519-102-11	Medicare Taxes	817	347	635	812	513	684	973	161	19.83%	Employer Portion of Payroll Tax
Gen Govt	01-519-102-20	Retirement Contrib	2,897	3,150	6,171	7,923	5,093	6,790	9,721	1,798	22.69%	FRS Contribution
Gen Govt	01-519-102-30	Group Insurance	11,835	5,808	5,638	14,953	9,193	12,257	11,626	(3,327)	-22.25%	Employee Health Ins. Contribution
Gen Govt	01-519-102-40	Worker's Compensation	755	743	1,117	2,296	1,200	1,599	2,736	440	19.16%	WC Insurance based on Wages
Gen Govt		Total Personnel	78,531	37,523	62,926	89,542	56,165	76,535	100,256	10,714	11.97%	
												Cleaning \$7800, Server Hosting and Support \$16143, Sentricon \$375, Web Hosting \$800, Sonitrol \$4100, Digital Recording \$7100, Social Media \$4200, Code \$3900, Vendor Bid Mgmt \$2000, Social Media Archiving \$5000, Copy & printer \$6900 & misc
Gen Govt	01-519-303-41	Other Contractual Services	152,861	64,274	57,951	156,500	46,476	61,968	63,588	(92,912)	-59.37%	
Gen Govt	01-519-303-46	Uncollectible AR Allowance	498	2,217	2,259	500	-	1,658	1,741	1,241	248.20%	
Gen Govt	01-519-304-00	Travel & Per Diem	0	979	0	0	-	-	-	0	n/a	
Gen Govt	01-519-304-10	Communications/Telephone	26,708	17,869	14,025	25,000	10,412	13,882	15,000	(10,000)	-40.00%	Phones & Internet for City New Contract WOW
Gen Govt	01-519-304-20	Transportation/Postage	2,500	1,520	1,548	2,500	1,002	2,085	2,500	0	0.00%	Postage Refill plus rate increase
Gen Govt	01-519-304-30	Utilities	13,391	12,559	15,295	15,600	9,669	12,891	14,000	(1,600)	-10.26%	Electricity, Water
Gen Govt	01-519-304-40	Rentals & Leases	5,978	5,915	1,393	2,500	739	1,236	1,500	(1,000)	-40.00%	Postage meter
Gen Govt	01-519-304-50	General & Liability Insurance	280,126	385,631	562,970	608,344	429,038	572,051	574,910	(33,434)	-5.50%	Property, Vehicle & Equipment Gov't Oper. (Work Comp in Departments
Gen Govt	01-519-304-60	R & M Buildings & Grds	1,594	3,694	240	2,500	-	-	1,500	(1,000)	-40.00%	
Gen Govt	01-519-304-61	R & M - Machinery & Equipment	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-304-62	R & M - Vehicles	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-304-70	Printing & Binding	15,808	15,251	16,618	21,500	14,498	19,331	21,000	(500)	-2.33%	Newsletters 4 pages
Gen Govt	01-519-304-80	Promotional Activities	750	4,277	4,604	10,000	3,218	4,291	7,500	(2,500)	-25.00%	Assorted marketing & Promotional Activities
												Trolley \$12,615 Trash \$500, HR Pro \$850, Advertising \$6000, ACA Reporting \$650 , Bay Transport \$3,804 Shredding \$750 Bal Misc Boards (Trolley & Transit Based on Bay Co. Requests - Decreased)
Gen Govt	01-519-304-90	Other Current Charges	39,408	63,991	113,181	55,000	34,726	46,301	35,169	(19,831)	-36.06%	
Gen Govt	01-519-305-10	Office Supplies & Small Equip	2,819	2,792	4,026	7,500	2,071	3,762	5,000	(2,500)	-33.33%	Supplies, paper products, cleaning, etc.
Gen Govt	01-519-305-20	Operating Supplies	1,869	2,022	2,310	3,500	1,638	2,685	3,000	(500)	-14.29%	Breakroom supplies, 1st aid and postage meter supplies
Gen Govt	01-519-305-21	Fuel & Lubricants	0	385	0	0	-	-	-	0	n/a	
Gen Govt	01-519-305-40	Books, Publications, & Dues	6,483	5,779	5,323	7,500	5,536	7,381	8,000	500	6.67%	WFRPC, TPO, Sunshine, FLC, BC Chamber, BCLC, NWFLC, News Paper, ECRC Dues
		Total Operating Expenditures	550,793	589,155	801,745	918,444	559,023	749,522	754,408	(164,036)	-17.86%	
Gen Govt	01-519-606-10	LAND	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-606-30	Cont Other than Buildings	23,954	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-606-40	Machine & Equipment	108,065	26,094	0	0	-	-	-	0	n/a	
Gen Govt	01-519-606-41	Office Machine & Equip	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-554-00	CDGB Grant Housing Rehab Exp	443,732	271,802	16,350	0	-	-	-	0	n/a	
Gen Govt	01-519-554-10	CDGB Grant Commercial Rehab Exp	0	30,420	0	2,388,637	117,784	159,965	-	(159,965)	-100.00%	Total Beacon Point \$2,388,728 Cancelled
		Total Capital Outlay	575,751	328,316	16,350	2,388,637	117,784	159,965	-	(159,965)	-100.00%	
		TOTAL GENERAL GOV'T / ADMINISTRATION	1,205,075	954,995	881,021	3,396,623	732,972	986,022	854,664	(313,287)	-74.84%	

	City of Callaway									Final Budget 2026 1st Hearing		
	General Fund - FY 2026 Budget							0			9/4/2025	
			FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Actual Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)	
	Number	Description										2026 Notes
	HUMAN RESOURCES											
HR	01-520-101-20	Regular Salaries	60,387	65,439	67,786	69,503	50,791	68,721	71,063	1,560	2.24%	Human Resources - 1 FTE
HR	01-520-101-35	Cell Phone Allowance	0	0	0	0	-	-	-	0	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	4,447	98	2.25%	Employer Portion of Payroll Tax
HR	01-520-102-11	Medicare Taxes	845	967	1,006	1,016	755	1,007	1,038	22	2.17%	Employer Portion of Payroll Tax
HR	01-520-102-20	Retirement Contrib	6,676	8,081	9,168	9,910	6,923	9,230	10,382	472	4.76%	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	178	4	2.30%	WC Insurance based on Wages
HR		Total Personnel	76,945	80,479	84,115	87,961	63,254	85,162	90,128	2,167	2.46%	
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	94,753	(1,558)	-1.62%	

	City of Callaway											Final Budget 2026 1st Hearing
	General Fund - FY 2026 Budget								0			9/4/2025
			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
	CODE ENFORCEMENT											
Code Enf	01-515-101-20	Regular Salaries	116,368	140,085	155,647	161,761	117,026	161,035	166,471	4,710	2.91%	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	-	-	250	(250)	-50.00%	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	10,338	292	2.91%	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	2,414	69	2.94%	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	24,138	1,249	5.46%	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	3,329	94	2.91%	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	235,809	1,108	0.47%	
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%	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	89,823	131,763	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	105,798	153,063	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	274,522	382,489	419,709	(6,682)	-1.57%	

City of Canaway									Final Budget 2020 1st Hearing			
General Fund - FY 2026 Budget									0	9/4/2025		
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals	FY 2025	FY 2026	Incr (Decr) from	% Change		
Number		Actual	Actual	Actual	Amended	Thru	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes	
Description		Audited	Audited	Audited	Budget	Jun-25						
FIRE DEPARTMENT												
Fire Dept	01-522-101-20	Regular Salaries	796,780	875,905	998,539	1,115,285	800,679	1,107,547	1,214,047	98,762	8.86%	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	152,065	51,669	51.47%	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)	-100.00%	
Fire Dept	01-522-101-65	Annual Leave Payout	1,986	571	252	6,458	4,224	4,224	-	(6,458)	-100.00%	
Fire Dept	01-522-102-10	FICA Taxes	49,469	59,446	64,666	74,757	51,343	68,458	85,011	10,254	13.72%	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	19,849	2,394	13.72%	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	489,396	90,321	22.63%	FRS Contribution
Fire Dept	01-522-102-30	Group Insurance	158,220	181,338	210,741	243,999	179,694	239,592	178,104	(65,895)	-27.01%	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	3,600	1,200	50.00%	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	76,053	14,035	22.63%	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	2,233,805	196,832	9.66%	
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 Chief's
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, \$515 per member, CAD System annual cost for 3 computers, Target Solutions Apparatus Inventory Software / Daily Check

City of Canaway												Final Budget 2026 1st hearing
General Fund - FY 2026 Budget									0			9/4/2025
			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
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%	Bottled Water (pallet) 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
												20 career firefighters,
Fire Dept	01-522-305-22	Uniforms	5,231	4,264	7,460	8,000	3,321	4,428	8,000	0	0.00%	Uniform shirts, Uniform pants, Uniform duty boots, Winter jackets, Hats,
Fire Dept	01-522-305-40	Books, Publications, & Dues	125	385	455	700	325	433	700	0	0.00%	Florida Chief's Membership Training manuals as needed
												Target Solutions (EMT recertification and online Fire Service Training recognized by ISO for 20 FF's)
Fire Dept	01-522-305-50	Education	2,909	5,512	8,943	10,000	5,866	7,821	10,000	0	0.00%	Training classes outside the department as needed per member
Fire Dept		Total Operating Expenditures	143,720	209,208	181,235	255,760	149,410	199,213	198,500	(57,260)	-22.39%	
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	-	17,644	-	(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	133,188	242,000	101,322	72.02%	
		TOTAL FIRE DEPARTMENT	1,598,795	1,918,323	2,017,532	2,433,411	1,720,715	2,319,375	2,674,305	240,894	9.90%	

	City of Canaway											Final Budget 2026 1st Hearing
	General Fund - FY 2026 Budget								0			9/4/2025
			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
	UTILITY BILLING											
Utility Bill	01-530-101-20	Regular Salaries	198,641	231,382	266,601	308,971	185,657	258,712	316,655	7,684	2.49%	7.0 FTEs (Director, 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	19,666	474	2.47%	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	4,588	107	2.39%	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	45,914	2,185	5.00%	FRS Contribution
Utility Bill	01-530-102-30	Group Insurance	41,159	44,749	45,933	68,120	29,902	39,870	44,939	(23,181)	-34.03%	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	5,163	259	5.28%	
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	460,271	264,002	362,369	447,765	(12,506)	-2.72%	
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	45,992	61,323	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 Utilitiy Bills (postage Increase 7.5%
Utility Bill	01-530-304-40	Rentals & Leases	-	-	-	2,000	-	-	12,050	10,050	502.5%	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		Total Operating Expenditures	194,607	203,440	235,809	269,722	186,705	248,940	285,186	15,464	5.7%	
Utility Bill												
Utility Bill	01-530-303-99	UB Cost Transfer	(475,124)	(534,328)	(616,070)	(729,993)	(450,708)	(611,309)	(732,951)	(2,958)	0.4%	
		TOTAL UTILITY BILLING	-	-	0	-	-	-	-	0	n/a	

City of Canaway										Final Budget 2026 1st Hearing		
General Fund - FY 2026 Budget									0			9/4/2025
			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
STREETS												
Streets	01-541-101-20	Regular Salaries	400,904	451,459	454,557	514,640	346,258	480,007	536,319	21,679	4.21%	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	6,770	40	0.59%	Annual Bonus
Streets	01-541-101-60	Sale of Annual Leave	912	0	0	800	800	1,067	-	(800)	-100.00%	
Streets	01-541-101-65	Annual Leave Payout	0	0	166	3,927	950	1,267	-	(3,927)	-100.00%	Not Budgeted covered by transfer.
Streets	01-541-102-10	FICA Taxes	22,698	26,403	27,451	33,769	21,072	28,096	33,306	(463)	-1.37%	Employer Portion of Payroll Tax
Streets	01-541-102-11	Medicare Taxes	5,475	6,175	6,382	7,876	4,929	6,571	7,769	(107)	-1.36%	Employer Portion of Payroll Tax
Streets	01-541-102-20	Retirement Contrib	44,825	55,170	61,216	68,964	47,476	63,302	77,765	8,801	12.76%	FRS Contribution
Streets	01-541-102-30	Group Insurance	77,250	84,154	60,616	58,298	41,030	54,707	89,582	31,284	53.66%	Employee Health Ins. Contribution
Streets	01-541-102-31	Health Ins Supplement	360	360	960	6,000	1,170	1,560	3,600	(2,400)	-40.00%	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	39,248	(633)	-1.59%	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	747,085	492,806	673,716	800,559	53,474	7.16%	
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%	Janitorial Svcs \$1500, Poston Road Grading \$5700, Radios \$753, 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	1,500	33	44	2,000	500	33.33%	
Streets	01-541-304-61	R & M - Machinery & Equipment	39,325	57,291	48,442	68,000	44,363	70,150	68,000	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	11,000	9,959	13,279	11,000	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	20,000	(20,000)	-50.00%	
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	473,838	287,456	394,275	405,428	(68,410)	-14.44%	
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	01-541-606-40	Machinery & Equipment	56,582	47,309	74,749	78,550	50,799	72,161	255,197	176,647	224.88%	Purpose built mower(BoomAxe)
Streets	01-541-606-70	Vehicles	0	91,926	61,065	39,424	39,424	39,424	-	(39,424)	-100.00%	
Streets	01-541-606-41	Office Machinery & Equipment	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-606-50	Drainage Projects	0	0	0	0	-	-	300,000	300,000	n/a	Storewater Study
		Total Capital Outlay	95,282	157,487	143,130	117,974	90,223	111,585	555,197	437,223	370.61%	
	TOTAL STREETS		1,025,704	1,202,064	1,155,789	1,338,897	870,485	1,179,575	1,761,184	422,287	31.54%	

City of Canaway								Final Budget 2026 1st Hearing				
General Fund - FY 2026 Budget								0	9/4/2025			
		FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Actual Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)		
Number		Description									2026 Notes	
MAINTENANCE SHOP												
M. Shop	01-549-101-20	Regular Salaries	141,706	157,014	150,957	161,033	117,678	161,098	165,713	4,680	2.91%	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	10,403	308	3.05%	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	24,290	2,017	9.06%	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	5,026	149	3.06%	WC Insurance based on Wages
M. Shop		Total Personnel	197,630	221,537	205,333	225,445	164,448	222,948	232,966	7,521	3.34%	
M. Shop	01-549-303-40	Cleaning & Laundry	1,469	1,416	2,089	2,100	1,891	2,521	2,700	600	28.57%	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 Software \$1650 , Lift inspections \$880
M. Shop	01-549-304-00	Travel & Per Diem	0	0	0	0	-	-	-	0	n/a	
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	69,288	(412)	-0.59%	
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	19,900	-	19,900	-	(19,900)	-100.00%	
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	19,900	0	19,900	0	(19,900)	-100.00%	
	TOTAL MAINTENANCE SHOP		316,849	265,006	264,728	315,045	205,497	298,807	302,254	(12,791)	-4.06%	

City of Canaway											Final Budget 2026 1st Hearing	
General Fund - FY 2026 Budget									0			9/4/2025
		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	
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	2,681	2,181	2,908	2,500	(181)	-6.75%	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	461,591	344,035	459,568	537,568	75,977	16.46%	
Leisure												
Leisure	01-572-606-20	Buildings	0	34,573	12,000	272,255	270,048	272,255	175,000	(97,255)	-35.72%	Pavilion @ fish pond & Amphitheater
Leisure	01-572-606-30	Improvements O/T Buildings	35,047	279,500	205,810	82,552	17,995	82,552	325,000	242,448	293.69%	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	62,357	52,486	61,910	162,569	100,212	160.71%	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	481,862	692,569	307,392	43.56%	
		TOTAL LEISURE SERVICES	1,249,004	1,586,215	1,671,645	2,159,945	1,540,247	2,021,443	2,563,294	500,604	18.67%	

City or Canaway										Final Budget 2026 1st Hearing		
General Fund - FY 2026 Budget										9/4/2025		
		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		Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes	
EMERGENCY & DISASTER RELIEF												
Storm	01-525-303-10	Prof Svcs - Tech Admin	155,737	1,574	22,621	55,032	13,872	18,496	30,314	(24,718)	-44.92%	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	30,314	(24,718)		
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	30,314	(118,292)		
NON-DEPARTMENTAL												
Overhead	01-581-303-99	Cost Allocation Transfers	(781,734)	(773,568)	(861,600)	(862,966)	(647,226)	(862,968)	(860,737)	2,229	-0.26%	
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	-	-	1,086,089	168,905	18.42%	Boat Race Round About - Impact Fees & Stormwater Fees East Bay Drainage
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)	225,352	171,134	244.51%	
		TOTAL EXPENDITURES (all departments)	8,333,363	11,428,737	9,710,529	14,119,014	7,572,026	10,198,357	12,845,084	1,063,191	-9.02%	
		REVENUES OVER (UNDER) EXPENDITURES	7,917,141	(583,785)	459,987	0	115,499	432,510	0	(2,337,121)	n/a	

City of Callaway										Final Budget 2026 1st Hearing	
CRA Fund - FY 2026 Budget								\$ -			9/4/2025
		FY2022	FY2023	FY2024	FY 2025	FY 2025 Actuals	FY 2025	FY 2026	Incr (Decr) from	% Change	
Number	Description	(Audited)	(Audited)	(Audited)	Amended	Thru	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
					Budget	Jun-25					
REVENUES/SOURCES											
11-310-311-10	Tax Incremental Revenue City	88,708	182,384	281,549	376,692	376,692	376,692	447,196	70,504	18.72%	Per Bay County Property Appraiser's certification, (174,345,365 X .00270)x95%
11-330-338-10	Tax Incremental Revenue - County	149,389	304,872	574,863	776,300	767,099	767,099	937,389	161,089	20.75%	Per Bay County Property Appraiser'scertification, (174,345,365 X .0056596)x95% County rate (3 parts)
11-360-361-10	Interest Income	-	-	-	-	-	-	-	0	n/a	
11-330-334-10	Stormwater Grants	-	-	-	1,412,719	-	-	1,250,000	(162,719)	-11.52%	Pending Grant 50/50 match on Spillway
11-380-381-10	Transfer from General Fund	-	-	-	-	-	-	-	0	n/a	
11-380-389-10	Use of Fund Balance	-	-	-	618,996	-	-	-	0	-100.00%	Cover Cost of Projects
TOTAL REVENUES/SOURCES		238,097	487,256	856,412	3,184,707	1,143,791	1,143,791	2,634,585	68,874	-17.27%	
EXPENDITURES/USES											
11-510-303-10	Engineering Services	-	-	-	-	-	-	-	0	n/a	
11-510-303-11	Legal Fees -- City Attorney	-	-	-	500	-	-	500	0	0.00%	
11-510-303-20	Audit / Accounting	-	6,000	6,100	6,200	6,200	6,200	6,300	100	1.61%	Audit Required based on Revenue Received
11-510-303-41	Other Contractual Services	-	1,800	-	-	-	-	10,000	10,000	n/a	Clean up land & pond at Brittany Woods
11-510-304-20	Transportation / Postage	-	-	-	-	-	-	-	0	n/a	
11-510-304-70	Printing & Binding	-	-	-	-	-	-	-	0	n/a	
11-510-304-90	Other Current Charges	-	-	-	3,750	2,439	2,439	2,500	(1,250)	-33.33%	
11-510-305-10	Office Supplies & Small Equip	-	-	-	-	-	-	-	0	n/a	
11-510-305-40	Books, Publications, Dues	670	670	670	1,000	695	695	1,000	0	0.00%	FRA membership/dues - Mandatory for CRA
11-510-305-50	Education	-	-	-	-	-	-	-	0	n/a	
11-510-808-31	Redevelopment Grants	-	-	-	5,000	-	-	5,000	0	0.00%	Façade Improvement Grant
11-510-808-32	Residential Grants	-	-	-	7,500	-	-	7,500	0	0.00%	Residential Grants \$2,500 Façade & \$5,000 Demo
11-510-808-33	Commercial Demolition Grants	-	-	-	20,000	-	-	15,000	(5,000)	-25.00%	Demolition Grant
11-510-606-30	Improvements O/T Buildings	84,517	11,799	95,547	138,680	137,937	138,679	-	(138,680)	-100.00%	
11-510-606-10	Land	-	-	-	10,000	-	25,000	-	(10,000)	-100.00%	Land Purchase - Brittany Woods
11-510-606-20	Buildings	-	-	-	15,000	-	-	-	(15,000)	-100.00%	
11-510-606-50	Stormwater Projects	-	14,628	-	249,270	24,806	24,806	-	(249,270)	-100.00%	Cemetary Drainange
11-510-606-51	Stormwater - Berthe Spillway	-	-	125,880	2,727,807	107,675	119,822	2,579,883	(147,924)	-5.42%	Berthe Spillway Engineering & Construction
TOTAL EXPENDITURES/USES		85,187	34,897	228,197	3,184,707	279,751	317,641	2,627,683	(557,024)	-17.49%	
11-584-909-10	Budgeted Increase in Reserves	-	-	-	-	-	-	6,902	6,902	n/a	
REVENUES OVER (UNDER) EXPENDITURES		\$ 152,910	\$ 452,359	\$ 628,215	\$ -	\$ 864,040	\$ 826,150	\$ -	\$ 618,996		-24-

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City of Callaway											Final Budget 2026 1st Hearing
Capital Improvement Program (CIP) Fund - FY 2026 Budget											9/4/2025
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City of Callaway											Final Budget 2026 1st Hearing
Capital Improvement Program (CIP) Fund - FY 2026 Budget											9/4/2025
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	2,507	2,550,756	9,766	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	1,008,371	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	3,096	763,289	(3,095)	-0.4%	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 original - 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	1,257,051	1,257,051	1,257,051	-	(1,257,051)	-100.0%	Completed FY 2025
Sub Total Other Project		2,427,724	7,364,926	2,816,285	17,163,806	2,843,974	3,256,988	14,530,275	(2,633,531)	-15.3%	
TOTAL EXPENDITURES/USES OF FUNDS		3,367,493	9,268,517	2,995,173	27,019,983	2,957,059	3,379,367	25,496,756	(1,523,227)	-5.6%	
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	3,239,582	-	(284,412)	-100.0%	

City of Callaway											Final Budget 2026 1st Reading
Water Fund - FY 2026 Budget								-			9/4/2025
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											
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	-	-	-	-	-	-	21,030	21,030	n/a	
41-380-389-20	Use of Retained Earnings - RES	-	-	-	200,000	-	-	200,000	200,000	n/a	Chlorine Booster Station - Impact Fees
TOTAL REVENUES / SOURCES		3,629,009	3,996,237	4,197,058	4,350,859	3,170,544	4,176,346	4,429,122	278,263	1.8%	
EXPENSES / USES											
41-533-101-20	Regular Salaries	287,336	342,244	382,144	402,541	282,515	388,611	434,423	31,882	7.9%	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	30,522	1,157	3.9%	Employer Portion of Payroll Tax
41-533-102-11	Medicare Taxes	4,580	5,429	6,214	6,854	4,553	6,071	7,127	273	4.0%	Employer Portion of Payroll Tax
41-533-102-20	Retirement Contrib	33,991	47,423	59,457	64,908	43,993	60,657	71,264	6,356	9.8%	FRS Contribution
41-533-102-30	Group Insurance	32,919	48,896	53,583	65,581	44,886	64,847	87,746	22,165	33.8%	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	22,903	1,466	6.8%	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	654,938	454,704	625,813	714,635	59,697	9.1%	

City of Callaway											Final Budget 2026 1st Hearing
Water Fund - FY 2026 Budget								-			9/4/2025
		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
41-533-303-10	Engineering Services	-	-	-	65,000	-	-	40,000	(25,000)	-38.5%	Lead Pipe Inventory
41-533-303-40	Cleaning & Laundry	2,703	3,001	4,916	5,800	4,217	5,623	6,000	200	3.4%	Uniform Cleaning and Rental
											Web Map \$1,200, GIS \$2,890, Cleaning \$1,500, Disinfections \$2,800, Copier \$1,080, Hep B \$500, Water Samples \$5,400 Other Testing and Samples, Security \$1,200, Radios \$750, \$35,000 for Lead Service Line Inventory, \$5,000 Utility Specification Update, BMP Backflow Software Annual Rnewal \$2,500 , Temp Labor Led Testing \$3000
41-533-303-41	Other Contractual Services	28,937	26,946	23,277	35,000	20,847	27,797	71,000	36,000	102.9%	
41-533-303-43	Cost of Water	919,674	1,012,500	1,048,450	1,180,314	942,758	1,257,011	1,307,291	126,977	10.8%	Cost to purchase Water from Bay Co. 2.6% Increase
41-533-303-45	Debt Collection Service	1,879	1,558	2,183	3,000	2,178	2,904	3,000	-	0.0%	
41-533-303-46	Uncollectible AR Allowance	11,278	6,955	7,239	7,500	-	8,491	7,500	-	0.0%	
41-533-303-42	Other Contractual UB	-	-	-	-	-	-	-	-	n/a	
41-533-304-00	Travel & Per Diem	253	-	406	1,000	-	-	1,000	-	0.0%	Training / Conferences
41-533-304-10	Communications/Telephone	1,770	4,654	5,095	5,500	3,646	4,861	5,000	(500)	-9.1%	Phones & Internet
41-533-304-20	Transportation/Postage	2,049	1,222	1,231	2,500	824	1,098	1,500	(1,000)	-40.0%	Postage
41-533-304-30	Utilities	19,379	16,606	14,359	18,000	5,579	9,439	10,000	(8,000)	-44.4%	Water and Electric - Based on current months
41-533-304-40	Rentals & Leases	-	-	1,500	3,000	1,326	1,768	3,000	-	0.0%	
41-533-304-50	General & Liability Insurance	-	-	-	-	-	-	-	-	n/a	
41-533-304-60	R & M Buildings & Grounds	1,150	695	5,186	7,000	932	1,243	2,000	(5,000)	-71.4%	Repairs for buildings
41-533-304-61	R & M Machinery & Equipment	10,353	14,067	12,423	20,000	10,837	14,450	15,000	(5,000)	-25.0%	Repairs for Water Equipment and Machinery
41-533-304-62	R & M Vehicles	6,811	16,791	32,424	30,000	11,874	15,831	17,500	(12,500)	-41.7%	All Vehicle Repairs
41-533-304-63	R & M Distribution System	73,081	93,036	70,065	120,000	93,944	125,259	125,000	5,000	4.2%	Repairs and Regular Mainteance to water distribution system. Increase is due to material pricing increasing. This also allows for nerment repairs that
41-533-304-64	R & M Distrib Sys- Sandy Creek	4,148	6,514	949	7,500	4,716	6,288	7,000	(500)	-6.7%	Various repairs to water distribution system
41-533-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	n/a	
41-533-304-70	Printing & Binding	-	272	28	500	-	-	-	(500)	-100.0%	
41-533-304-90	Other Current Charges	3,826	4,201	9,009	6,500	2,420	3,227	6,500	-	0.0%	Trash \$852 , Locates \$2390, Printer \$809, Misc. \$500 Directional Bores \$2000
41-533-305-10	Office Supplies & Small Equip	2,939	5,108	3,756	4,000	2,823	3,764	4,000	-	0.0%	Office and Shop supplies \$3000, Hand tools/Power tools \$1000
41-533-305-20	Operating Supplies	9,538	12,900	15,172	16,000	13,357	17,810	18,000	2,000	12.5%	Small Tools operating supplies
41-533-305-21	Fuel & Lubricants	23,231	38,762	39,264	40,000	21,586	28,782	35,000	(5,000)	-12.5%	City vehicles and machinery
41-533-305-22	Uniforms	1,495	1,136	1,693	1,800	982	1,310	1,500	(300)	-16.7%	Safety Boots and Supervisor Uniform purchases

City of Callaway											Final Budget 2026 1st Hearing
Water Fund - FY 2026 Budget								-			9/4/2025
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 er
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	1,693,114	1,217,886	1,634,338	1,909,491	216,377	12.8%	
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	121,447	131,250	377,000	245,750	13.8%	Ally Water Meters/Transmitters New Const & Replacements \$105,000, Chlorine Booster Station East Bay \$200,000 & Fire Hydrants \$72,000
41-533-606-61	Utility Infrastructure - Sandy Creek	-	-	-	-	-	-	-	-	n/a	
41-533-606-64	Automation of METER System	-	-	-	-	-	-	-	-	n/a	
	Total Capital Outlay	-	-	-	331,250	121,447	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	366,961	(13,637)	-3.6%	
41-530-303-99	UB Cost Transfer	237,562	267,169	308,035	364,996	225,367	300,489	366,476	1,480	0.4%	
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	-	-	-	231,404	-	-	-	-	-100.0%	
	Total Non-Operating	566,734	633,363	688,027	976,998	510,811	681,081	733,437	(12,157)	-24.9%	
TOTAL EXPENSES / USES		3,088,521	3,348,990	3,465,363	4,350,859	2,522,715	3,767,042	4,429,122	509,667	1.8%	
REVENUES OVER (UNDER) EXPENSES		540,488	647,247	731,695	-	647,829	409,304	-	(231,404)	n/a	

City of Callaway											Final Budget 2026 1st Hearing
Sewer Fund - FY 2026 Budget								-			9/4/2025
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											
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	347,024	255,784	354,231	419,776	72,752	21.0%	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	10,000	2,047	9,247	10,000	-	0.0%	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	22,908	15,184	20,246	26,068	3,160	13.8%	Employer Portion of Payroll Tax
42-535-102-11	Medicare Taxes	3,432	4,677	4,815	5,905	3,551	4,735	6,085	180	3.0%	Employer Portion of Payroll Tax
42-535-102-20	Retirement Contrib	27,959	41,751	46,436	49,629	35,142	46,856	60,869	11,240	22.6%	FRS Contribution
42-535-102-30	Group Insurance	55,766	62,228	49,774	74,318	54,581	72,774	76,801	2,483	3.3%	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	19,239	1,062	5.8%	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	536,748	384,593	531,360	626,318	89,570	16.7%	

City of Callaway											Final Budget 2026 1st Hearing
Sewer Fund - FY 2026 Budget								-			9/4/2025
		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
42-535-303-10	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	1,721,506	2,327,342	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	68,920	91,894	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	5,156	6,875	7,000	-	0.0%	Power to Lift station
42-535-304-40	Rentals & Leases	-	-	19,907	39,250	28,390	37,853	40,000	750	1.9%	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	50,510	39,285	52,380	55,000	4,490	8.9%	Increase due to high maintenance cost of diesel bypass pumps
42-535-304-62	R & M Vehicles	7,193	20,100	35,231	30,000	20,431	27,242	35,000	5,000	16.7%	All Vehicle Repairs
42-535-304-63	R & M Collection System	25,377	20,494	58,751	45,400	25,571	34,095	50,000	4,600	10.1%	Regular Maintenance of Collections system
42-535-304-64	R & M Lift Stations	33,702	56,190	65,999	88,100	50,196	66,928	85,000	(3,100)	-3.5%	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	5,375	651	868	2,000	(3,375)	-62.8%	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	603	803	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	2,844,480	2,057,217	2,789,252	2,971,003	126,523	4.4%	

City of Callaway											Final Budget 2026 1st Hearing
Sewer Fund - FY 2026 Budget								-			9/4/2025
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	284,412	284,412	n/a	CDBG Lift Station Overage (Impact Fees) & Eastbay Manhole
42-581-303-99	Cost Allocation Transfers	329,172	314,496	350,292	350,840	263,133	350,844	338,270	(12,570)	-3.6%	
42-530-303-99	UB Cost Transfer	237,562	267,169	308,035	364,996	225,367	300,490	366,476	1,480	0.4%	
42-584-909-10	Budgeted Increase to Reserves	-	-	-	80,475	-	-	39,796			
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	1,028,954	273,322	29.2%	
TOTAL EXPENSES/USES		4,095,394	4,423,216	5,144,101	6,935,644	3,333,958	4,853,534	7,907,834	1,022,282	14.0%	
REVENUES OVER (UNDER) EXPENSES		1,479,245	2,037,939	1,926,550	-	1,257,715	1,202,949	-	(50,092)	n/a	

City of Callaway										Final Budget 2026 1st Hearing
Solid Waste Collection - FY 2026 Budget							-			9/4/2025
					FY 2025					
					Amended					
Number	Description	FY 2022	FY 2023	FY 2024	Budget	FY 2025	FY 2026	Incr (Decr) from	% Budget	
		(Audited)	(Audited)	(Audited)		Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
REVENUES/SOURCES										
43-330-334-10	Storm Grants - Storms & Floods	-	-	-	-	-	-	-	n/a	
43-340-343-31	Collection of Bad Debt	-	-	-	-	-	-	-	n/a	
43-340-343-34	Penalties	20,268	20,919	27,573	27,586	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	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	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	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	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	179,367	233,597	53,804	29.9%	Salaries and wages - 5 FTEs
43-534-101-35	Cell Phone Allowance	300	300	300	300	300	300	-	0.0%	Supervisor
43-534-101-40	Overtime	26	9	364	3,000	2,072	3,000	-	0.0%	
43-534-101-50	Special Pay	-	1,750	1,470	1,490	1,490	1,760	270	18.1%	Bonus
43-534-101-65	Annual Leave Payout	-	-	-	724	965	-	(724)	-100.0%	
43-534-102-10	FICA Taxes	8,747	9,070	9,524	11,194	10,489	14,505	3,311	29.6%	Employer Portion of Payroll Tax
43-534-102-11	Medicare Taxes	2,102	2,121	2,227	2,613	2,453	3,386	773	29.6%	Employer Portion of Payroll Tax
43-534-102-20	Retirement Contrib	17,126	18,589	20,857	25,509	22,929	30,590	5,081	19.9%	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	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	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	4,851	11,935	2,975	33.2%	WC Insurance 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	243,305	345,385	83,695	32.0%	
43-534-303-40	Cleaning & Laundry	733	1,411	2,141	3,211	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	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										Final Budget 2026 1st Hearing
Solid Waste Collection - FY 2026 Budget										9/4/2025
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2025		Incr (Decr) from	% Budget	
Number	Description	(Audited)	(Audited)	(Audited)	Amended Budget	Projected	FY 2026 Budget	FY 2025	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	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	16,500	11,831	14,500	(2,000)	-12.1%	Steet Sweeper, Trucks and Excavator track.
43-534-304-62	R & M Vehicles	20,122	15,389	52,101	35,000	34,086	35,000	-	0.0%	Equipment Maintenance
43-534-304-65	R & MIT Equipment	-	-	-	-	-	-	-	n/a	
43-534-304-70	Printing & Binding	-	-	-	-	-	-	-	n/a	
43-534-304-90	Other Current Charges	153	349	202	800	392	392	(408)	-51.0%	FDEP Registrations,
43-534-304-91	Tipping Fees	103,684	94,963	110,210	148,000	119,651	125,000	(23,000)	-15.5%	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	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	23,631	30,000	(10,000)	-25.0%	Fuel Costs
43-534-305-22	Uniforms	420	423	173	1,000	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	346,425	382,762	(57,619)	-13.1%	
43-534-606-40	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	131,532	155,506	23,974	18.2%	Overhead Shared Services
43-584-909-10	Increase to Reserves	-	-	-	-	-	46,217	46,217	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	131,532	201,723	70,191	-51.6%	
TOTAL EXPENSES / USES		654,240	605,574	725,098	1,118,968	721,262	1,154,870	321,267	3.2%	
REVENUES OVER (UNDER) EXPENSES		126,771	243,036	441,996	-	435,151	-	(285,365)	n/a	

City of Callaway										Final Budget 2026 1st Hearing			
FY 2026 Personnel Budget Detail													
	Home				Proposed					Estimated			
#	Dept	Employee Name	Position Title	Salary /	Salaries /	Trng	Soc Sec	Medicare		Health	Worker's	Total Employee	
				Wages	Wages	Amt	6.2%	1.45%	Retirement	Contr	Comp		
Estimated Change			Merritt -->										
	City Commission												
5	Total City Commission			50,000	-	50,000.00	-	3,100	725	-	-	125	53,950
	City Manager												
1	Total City Manager			159,565	0	161,135.00	0	10,305	2,406	54,673	7,504	402	236,503
	Finance												
3	Total Finance			263,203	0	267,913.00	0	15,997	3,885	65,944	33,018	670	387,739
	Utility Billing												
7	Total Utility Billing			305,205	0	316,655.00	0	19,666	4,588	45,914	44,393	5,163	436,925
	Code Enforcement												
3	Total Code Enforcement			161,761	0	166,471.00	0	10,338	2,414	24,138	26,985	3,329	233,909
	City Clerk												
2	Total City Clerk			101,591	0	104,981.00	0	6,520	1,522	15,222	11,706	262	140,369
	General Government												
1	Total General Government			531	0	625.00	0	39	9	91	0	13	777
	Human Resources												
1	Total Human Resources			70,033	0	71,603.00	0	4,447	1,038	10,382	1,200	179	88,929
	Fire												
20	Total Fire Department			1,113,190	152,065	1,216,865.52	8,241	85,011	19,849	489,396	178,864	76,053	2,075,840
	156 Estimated hours of shift overtime												
	Public Works - Street / Planning												
14	Total Public Works - Street			455,480	0	472,627.96	0	29,351	6,845	68,530	76,599	34,153	689,035
	Maintenance												
3	Total Maintenance			162,563	0	167,523.00	0	10,403	2,428	24,290	22,512	5,026	232,416
	Leisure Services												
18	Total Leisure Services			900,792	-	933,178.00	-	57,952	13,525	143,330	150,020	38,261	1,337,670
78			General Fund Totals:	3,743,914	152,065	3,929,577.48	8,241	253,129	59,234	941,910	552,801	163,637	5,914,062

City of Callaway											Final Budget 2026 1st Hearing		
FY 2026 Personnel Budget Detail													
	Home					Proposed					Estimated		
#	Dept	Employee Name	Position Title	Salary /	Fire Shift	Salaries /	Trng	Soc Sec	Medicare	Retirement	Health	Worker's	Total Employee
				Wages	Overtime	Wages	Amt	6.2%	1.45%		Contr	Comp	
Estimated Change				Merrit -->									
	Water												
8.5		Total Water		470,177	0	491,472.96	0	30,522	7,127	71,264	87,001	22,903	711,033
	Sewer												
7.5		Total Sewer		401,470	0	419,775.96	0	26,068	6,085	60,869	76,134	19,239	608,836
	Solid Waste												
5		Total Solid Waste		225,527	-	233,597.00	-	14,505	3,386	30,590	43,522	11,935	337,925
21			Enterprise Funds Total	1,097,174	0	1,144,845.92	0	71,094	16,598	162,722	206,657	54,076	1,657,794
99			Citywide Funded Totals:	4,841,088	152,065	5,074,423.40	8,241	324,223	75,832	1,104,632	759,458	217,713	7,571,856



Fund Summaries

City of Canby							
Actual / Anticipated Reserves				Final Budget 2026 1st Hearing			
FY 2026						9/4/2025	
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	\$ 10,541,175
Net Change in Fund Balance		5,807,594	2,097,659	(583,785)	465,910	432,510	(114,525)
Fund Balance at Year-End		8,128,880	10,226,539	9,642,754	10,108,664	10,541,175	10,426,650
Restricted		5,585,906	6,897,098	7,029,817	2,993,145	6,555,597	5,570,008
Un-restricted		2,542,974	3,329,441	2,612,937	7,115,519	3,985,577	4,856,642
Fund Balance at Year-End		8,128,880	10,226,539	9,642,754	10,108,664	10,541,175	10,426,650
Community Redevelopment Fund							
Beginning Fund Balance		163,076	197,174	350,084	802,444	1,430,658	2,256,808
Net Change in Fund Balance		34,098	152,910	452,359	628,215	826,150	6,902
Fund Balance at Year-End		197,174	350,084	802,444	1,430,658	2,256,808	2,263,710
Restricted		197,174	350,084	802,444	1,430,658	2,256,808	2,263,710
Un-restricted		-	-	-	-	-	-
Fund Balance at Year-End		197,174	350,084	802,444	1,430,658	2,256,808	2,263,710
Capital Projects Fund							
Beginning Fund Balance		3,522,139	4,599,403	9,777,065	4,847,176	6,282,576	9,522,158
Net Change in Fund Balance		1,077,264	5,177,662	(4,929,889)	1,435,400	3,239,582	(7,618,414)
Fund Balance at Year-End		4,599,403	9,777,065	4,847,176	6,282,576	9,522,158	1,903,744
Restricted		4,599,403	9,777,065	4,847,176	6,282,576	9,522,158	1,903,744
Un-restricted							
Fund Balance at Year-End		4,599,403	9,777,065	4,847,176	6,282,576	9,522,158	1,903,744
Total Governmental Funds							
Beginning Fund Balance		6,006,502	12,925,458	20,353,689	15,292,374	17,821,898	22,320,140
Net Change in Fund Balance		6,918,956	7,428,231	(5,061,315)	2,529,525	4,498,242	(7,726,037)
Fund Balance at Year-End		12,925,458	20,353,689	15,292,374	17,821,898	22,320,140	14,594,104
Restricted		10,382,484	17,024,248	12,679,437	10,706,379	18,334,563	9,737,462
Un-restricted		2,542,974	3,329,441	2,612,937	7,115,519	3,985,577	4,856,642
Fund Balance at Year-End		12,925,458	20,353,689	15,292,374	17,821,898	22,320,140	14,594,104
Un-Restricted Percent of Expenditures excluding		38%	41%	29%	74%	39%	88%

City of Canby							
Actual / Anticipated Reserves				Final Budget 2026 1st Hearing			
FY 2026						9/4/2025	
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	\$ 38,150,446
Beginning Balance Restatement		-	-	-	-	-	-
Net Change in Fund Balance		2,069,170	2,364,731	3,047,688	2,185,877	1,612,253	18,766
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	38,150,446	41,002,212
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	3,148,941
Un-restricted		17,724,885	19,395,833	24,952,481	28,542,022	28,542,021	29,806,669
Net Position at Year-End		28,788,740	31,153,472	34,201,160	38,150,447	38,150,446	41,002,212
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	46,217
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	2,530,182
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	1,968,688
Net Position at Year-End		1,237,014	1,363,784	1,606,819	2,048,813	2,483,965	2,530,182
Total Enterprise Funds							
Beginning Net Position		27,776,499	30,025,754	32,517,255	35,807,979	38,435,850	40,634,411
Net Change in Fund Balance		2,249,255	2,491,501	3,290,723	2,627,872	2,047,404	64,983
Net Position at Year-End		30,025,754	32,517,255	35,807,979	38,435,850	40,483,254	40,699,394
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	3,148,941
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	21,789,593	22,197,422	23,217,117
Net Position at Year-End		30,025,754	32,517,256	35,807,979	40,199,261	40,634,411	43,532,394
Un-Restricted Percent of Expenditures excluding		141%	151%	212%	233%	238%	172%

**General Fund Summary
FY 2026 Budget**

9/4/2025

Final Budget 2026 1st Hearing

	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	\$ 2,617,619	\$ 203,047
Other Taxes	2,031,608	2,152,021	2,612,144	2,243,749	1,751,406	2,330,208	2,376,550	132,801
Permits, Fees and Licenses	1,980,573	1,434,012	1,751,108	1,484,835	1,409,598	1,783,045	1,779,253	294,418
Grants & Shared Revenue	9,440,110	4,327,056	2,807,811	5,650,737	1,756,009	2,635,783	3,487,884	(2,162,853)
FEMA Reimburesment	866,102	179,140	99,609	32,561	-	829,162	-	(32,561)
Charges for Services	219,948	223,715	228,969	265,226	200,459	259,526	270,079	4,853
Judgement, Fines & Forfeitures	95,040	66,709	78,438	56,317	48,459	58,717	49,000	(7,317)
Interest Income	61,569	524,041	503,317	496,700	321,345	428,459	417,785	(78,915)
Rents and Royalties	70,249	73,823	90,600	80,736	61,503	98,204	103,300	22,564
Sale of Fixed Assets	4,325	135,503	6,056	12,893	13,449	13,449	5,000	(7,893)
Contributions & Donations	26,226	748	4,685	900	320	426	500	(400)
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	-	-	1,650,614	1,650,614
Total Revenues / Sources	16,250,504	10,844,952	10,170,516	14,119,014	7,687,525	10,630,868	12,845,084	(7,706)
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	248,653	(2,977)
Finance	351,605	396,213	408,148	447,380	330,518	423,000	501,404	54,024
General Government	1,205,075	954,995	881,021	3,396,623	732,972	986,022	854,664	(2,541,959)
Human Resources	80,464	83,624	87,569	96,311	64,866	87,686	94,753	(1,558)
City Clerk	156,148	169,905	111,053	158,688	103,925	145,767	152,289	(6,399)
Elections	4,244	-	3,085	-	-	-	-	-
Planning & Code Enforcement	299,531	352,081	342,640	426,391	274,522	382,489	419,709	(6,682)
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	2,319,375	2,674,305	240,894
Public Works								-
Streets	1,025,704	1,202,064	1,155,789	1,338,897	870,485	1,179,575	1,761,184	422,287
Maintenance	316,849	265,006	264,728	315,045	205,497	298,807	302,254	(12,791)
Leisure Services	1,249,004	1,586,215	1,671,645	2,159,945	1,540,247	2,021,443	2,563,294	403,349
Emergency & Debris Removal	174,365	266,339	545,913	148,606	26,790	81,976	30,314	(118,292)
Emergency - Insurance	-	-	-	-	-	-	-	-
Non-Operating Expenditures	(588,331)	1,632,735	(755,410)	65,412	(647,226)	(862,968)	225,352	159,940
Budgeted Increase to Reserves	-	-	-	-	-	-	-	-
Total Expenditures / Uses	8,333,363	11,428,737	9,710,529	14,119,014	7,572,026	10,198,357	12,845,084	(1,273,930)
Sources over / (under) Uses	7,917,141	(583,785)	459,987	-	115,499	432,510	0	(1,281,636)

City of Canaway
Water Fund Summary
FY 2026 Budget

9/4/2025

Final Budget 2026 1st Hearing

	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	-	-	221,030	221,030
Total Revenues / Sources	3,629,009	3,996,237	4,197,058	4,350,859	3,170,544	4,176,346	4,429,122	276,145
Expenditures/ Uses by Department								
Personnel	421,399	627,135	609,509	654,938	454,704	625,813	714,635	59,697
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	512,800	275,128	377,328	602,200	89,400
Debt Service	346,184	328,788	310,496	694,559	217,868	694,559	694,559	-
Capital Outlay	-	-	-	331,250	121,447	131,250	377,000	45,750
Transfers Out	566,734	633,363	688,027	976,998	510,811	681,081	733,437	(243,561)
Budgeted Increase to Reserves	-	-	-	231,404	-	-	-	-
Total Expenditures / Uses	3,088,521	3,348,990	3,465,363	4,350,859	2,522,715	3,767,042	4,429,122	78,263
Sources over / (under) Uses	540,488	647,247	731,695	-	647,829	409,304	-	197,882

City of Cambridge
Sewer Fund Summary
FY 2026 Budget

9/4/2025

Final Budget 2026 1st Hearing

	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	536,748	384,593	531,360	626,318	89,570
Cost of Sewer Treatment	1,762,842	1,753,059	2,358,524	2,331,955	1,721,506	2,327,342	2,448,553	116,598
Operating Expenses	704,126	813,980	990,718	512,525	335,711	461,910	522,450	9,925
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	989,158	192,847
Budgeted Increase to Reserves	-	-	-	-	-	-	39,796	39,796
Total Expenditures / Uses	4,095,394	4,423,216	5,144,101	6,935,644	3,333,958	4,853,534	7,907,834	972,190

Sources over / (under) Uses	1,479,245	2,037,939	1,926,550	-	1,257,715	1,202,949	-	-
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City of Canaway
Solid Waste Fund Summary
FY 2026 Budget

						9/4/2025	Final Budget 2026 1st Hearing			
	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	345,385	83,695	
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	155,506	23,978	
Budgeted Increase to Reserves	-	-	-	-	285,369	-	-	46,217	46,217	
Total Expenditures / Uses	577,336	654,241	605,575	725,099	1,118,968	444,961	721,262	1,154,870	321,271	
Sources over / (under) Uses	180,085	126,770	243,035	441,995	-	426,565	435,151	-	(285,369)	

**CITY OF CALLAWAY
BOARD OF COMMISSIONERS
AGENDA ITEM SUMMARY**

DATE: SEPTEMBER 4, 2025

ITEM: RESOLUTION NO. 25-17–FINAL ASSESSMENT RESOLUTION FOR NUISANCE ABATEMENT ASSESSMENTS

1. PLACED ON AGENDA BY:
Eddie Cook, City Manager

Presented By:
Kevin Obos, City Attorney

2. AGENDA:
PRESENTATION ☐
PUBLIC HEARING ☒
OLD BUSINESS ☐
REGULAR ☐

3. IS THIS ITEM BUDGETED (IF APPLICABLE)?: YES ☐ NO ☐
N/A

4. BACKGROUND: (WHY, WHAT, WHO, WHERE, WHEN, HOW, & IDENTIFY ALL ATTACHMENTS)

This resolution constitutes the Final Assessment Resolution as defined in Assessment Ordinances 876, 949, and 950, the Nuisance Ordinance. Prior to the adoption of the Assessment Roll but subsequent to the adoption of the Assessment Ordinance and Nuisance Abatement Ordinance, the City incurred costs related to the abatement of one or more public nuisances and the remediation or improvement of property in accordance with the Nuisance Abatement Ordinance, which costs remain outstanding, and are properly included within the Nuisance Abatement Service Cost.

The estimated Nuisance Abatement Service Cost to be recovered through Nuisance Abatement Assessments for the Fiscal Year commencing October 1, 2024, is \$22,635.66 as follows:

PROPERTY ID NO.	PRESENT OWNERS	ADDRESS OF SUBJECT PROPERTY	SERVICE COST
24443-000-000	John R. Tolbert II ETAL	5020 E. 4 th St. Callaway Fl, 32404	\$2,093.91
07284-000-000	Patricia Ricketts	6704 Boat Race Road, Callaway Fl 32404	\$20,541.75
		TOTAL ASSESSMENTS:	\$22,635.66

Attachments

- Resolution No. 25-17

5. REQUESTED MOTION/ACTION: Approval of Resolution No. 25-17, authorizing the final assessments, upon roll-call vote.

RESOLUTION 25-17

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CALLAWAY, FLORIDA, RELATING TO NUISANCE ABATEMENT WITHIN THE CITY; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; PROVIDING AUTHORITY AND DEFINITIONS; CREATING THE NUISANCE ABATEMENT ASSESSMENT AREA; AMENDING AND APPROVING THE NUISANCE ABATEMENT ASSESSMENT ROLL; PROVIDING FOR THE IMPOSITION OF THE NUISANCE ABATEMENT ASSESSMENTS; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY; AND PROVIDING AN IMMEDIATELY EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Callaway (the “City”) has adopted Ordinance 876 and Ordinance 949 (the “Assessment Ordinances”) and Ordinance 950, (the “Nuisance Ordinance”), as codified in the City’s Code of Ordinances and which collectively provide for the imposition of special assessments for nuisance abatement which benefit property within the Assessment Area; and

WHEREAS, on August 13, 2025, the City Commission adopted Resolution No. 25-14 (the “Initial Assessment Resolution”) proposing the creation of the Nuisance Abatement Assessment Area, describing the method of assessing the Nuisance Abatement Service Cost against the real property that will be specially benefitted thereby, and directing preparation of the Nuisance Abatement Roll and the provision of the notices required by law; and

WHEREAS, pursuant to the provisions of law, the City Commission is required to confirm or repeal the Initial Assessment Resolution with such amendments as the City Commission deems appropriate after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Assessment Roll has been filed with the City Manager or his designee, as required by law; and

WHEREAS, as required by law, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

WHEREAS, a public hearing has been duly held on September 4, 2025, and comments and objections of all interested persons have been heard and considered as required by law.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CALLAWAY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Final Assessment Resolution is adopted pursuant to law, the Initial Assessment Resolution, as amended herein, Chapter 166, Florida Statutes, Article VIII, Section 2, Florida Constitution, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Final Assessment Resolution. All capitalized terms in this Final Assessment Resolution shall have the meanings defined in the Initial Assessment Resolution, as amended herein.

SECTION 3. CREATION OF ASSESSMENT AREAS.

(A) The Nuisance Abatement Assessment Area is hereby created to include all property described in Section 3.01 and Appendix A to the Initial Assessment Resolution.

(B) The Nuisance Abatement Service Area is hereby created as an Assessment Area to include all property described in Section 3.01 of the Initial Assessment Resolution.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution, as amended herein, is hereby ratified and confirmed. The Nuisance Abatement Service and the Nuisance Abatement Service Cost identified in the Initial Assessment Resolution are hereby determined to be an Essential Service and a Service Cost, respectively, as defined in the Assessment Ordinance.

SECTION 5. APPROVAL OF NUISANCE ABATEMENT SERVICE COSTS.

(A) The Nuisance Abatement Service Costs comprising the Nuisance Abatement Assessment for each Tax Parcel are found and determined to be fairly and equally apportioned among the Tax Parcels identified on the Nuisance Abatement Assessment Roll.

(B) The following Nuisance Abatement Service Costs are hereby allocated among the following Tax Parcels for Service Costs incurred by the City to date:

PARCEL ID	PROPERTY OWNER	PROPERTY ADDRESS	SERVICE COST
24443-000-000	John R. Tolbert, II etal	5020 E. 4th Street Callaway, FL 32404	\$2,093.91
07284-000-000	Patricia Ricketts	6704 Boat Race Road Callaway, FL 32404	\$20,541.75

TOTAL NUISANCE ABATEMENT ASSESSMENTS \$22,635.66

(C) The Nuisance Abatement Service Costs established in this Final Assessment Resolution shall be the actual Service Costs applied by the City to establish the Nuisance Abatement Assessment Roll for the Fiscal Year commencing October 1, 2025.

SECTION 6. APPROVAL OF ASSESSMENT ROLL. The preliminary Nuisance Abatement Assessment Roll is hereby amended to reflect the Service Costs

set forth in Section 5(B) of this Final Assessment Resolution. The Nuisance Abatement Assessment Roll, as amended in accordance with this Section to conform to the Service Costs set forth in Section 5(B), is hereby approved, confirmed and adopted as the City's Nuisance Abatement Assessment Roll for the Fiscal Year commencing October 1, 2025.

SECTION 7. IMPOSITION OF ASSESSMENTS TO FUND NUISANCE ABATEMENT.

(A) The Tax Parcels described in the Nuisance Abatement Assessment Roll are hereby found to be specifically benefitted by the provision of the Nuisance Abatement services and programs in the amount of the Nuisance Abatement Assessment set forth in the Nuisance Abatement Assessment Roll.

(B) For the Fiscal Year commencing October 1, 2025, the Nuisance Abatement Service Cost for the Nuisance Abatement Assessment Area shall be calculated and apportioned based upon the actual cost of Nuisance Abatement. The costs as set forth in the Initial Assessment Resolution, as amended by this Resolution, are hereby approved and found to be a fair and reasonable method of assessing the costs for the benefited properties.

(C) The Nuisance Abatement Assessments as set forth in the Initial Assessment Resolution, as amended by this Resolution and as set forth in the Nuisance Abatement Assessment Roll, are hereby levied and imposed on all Tax Parcels described in the Nuisance Abatement Assessment Roll for the Fiscal Year commencing October 1, 2025.

(D) Upon adoption of this Final Assessment Resolution, the Nuisance Abatement Assessments shall constitute a lien against the assessed properties equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien

shall be deemed perfected upon adoption by the City Commission of this Final Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 8. COLLECTION OF ASSESSMENTS.

(A) The Nuisance Abatement Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

(B) Upon adoption of this Final Assessment Resolution, the City Manager or his designee shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, 2025, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 9. EFFECT OF FINAL RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Nuisance Abatement Assessment Roll, the terms for prepayment of the Assessments, the levy and lien of the Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the City Commission action on this Final Assessment Resolution.

SECTION 10. SEVERABILITY. The provisions of this Final Assessment Resolution are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Final Assessment Resolution shall not be affected thereby.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED this 4th day of September, 2025.

**CITY COMMISSION OF
CALLAWAY, FLORIDA**

(SEAL)

By: _____
Pamn Henderson, Mayor

Attest:

By: _____
Ashley Robyck, City Clerk

Attachments: Appendix A – Proof of Publication
 Appendix B – Affidavit of Mailing
 Appendix C – Form of Certificate to Non-Ad Valorem
 Assessment Roll

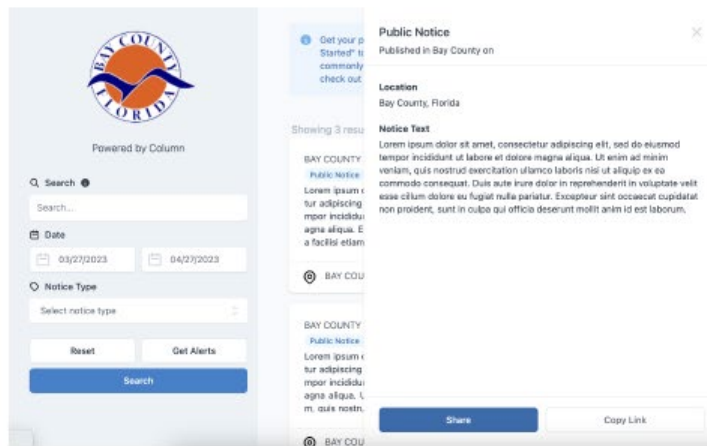
Appendix A—Proof of Publication



CONFIRMATION OF YOUR NOTICE

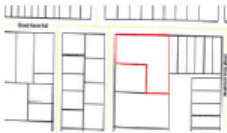
This is receipt that your notice will appear on the website of **Bay County Publications** in the format shown below. If changes are needed, please contact the county prior to deadline at **(850) 747-5100**.

Notice ID: 8cU87i5Zc7kDRvibvs2 | **Last Updated: Aug. 13, 2025 at 09:14am CDT**
Notice Name: callaway special assessments



See Proof on Next Page

Published in Bay County
CITY OF CALLAWAY
NOTICE OF HEARING
TO IMPOSE AND PROVIDE FOR
COLLECTION OF
SPECIAL ASSESSMENTS



Notice is hereby given that the City Commission of Callaway, Florida, will conduct a public hearing to consider adoption of a final assessment resolution related to the nuisance abatement imposition of special assessments to reimburse the City for services undertaken by the City of Callaway to abate a nuisance on the following properties:

Parcel ID: 24443-000-000
Property Owner: John R. Tolbert, II, et al
Property Address: 5020 E. 4 th Street
Callaway, FL 32404
Service Cost: \$2,093.91

Parcel ID: 07284-000-000
Property Owner: Patricia Ricketts
Property Address: 6704 Boat Race Road
Callaway, FL 32404
Service Cost: \$20,541.75

The Nuisance Abatement final assessment resolution will provide for the imposition of special assessments, sometimes characterized as non-ad valorem assessments, against property located within the boundaries of the City and collection of the assessments by the uniform billing method described in Section 3.01 of City Ordinance No. 876. The hearing will be held at 5:01 PM on September 4, 2025, at Commission Chambers of the Callaway Arts & Conference Center, 500 Callaway Park Way, Callaway, Florida 32404. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within twenty (20) days of this notice.

The assessments have been proposed to fund nuisance abatement related essential services and improvements throughout the municipal boundaries of the City.

The assessment for each tax parcel within the Assessment Area will be based upon the actual costs incurred by the City attributable to the abatement of a nuisance on each tax parcel as of the date the assessments are imposed. A more specific description of the nuisance abatement related services and improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the City Commission on August 12, 2025. Copies of the Initial Assessment Resolution and the preliminary Nuisance Abatement Assessment Roll together with Ordinances 876 and 949 (the Assessment Ordinances) and Ordinance 950 (the Nuisance Ordinance) are available for inspection at the office of the City Clerk, located at City Hall, 6601 East Highway 22, Callaway, Florida.

If you have any questions, please contact the City Clerk's Office at (850) 215-6694.

ANY PERSON WISHING TO ENSURE THAT AN ADEQUATE RECORD OF THE PROCEEDINGS IS MAINTAINED FOR APPELLATE PURPOSES IS ADVISED TO MAKE THE NECESSARY ARRANGEMENTS FOR RECORDING AT HIS OR HER OWN EXPENSE.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THESE PROCEEDINGS SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS IN ADVANCE OF THE MEETING AT 850-215-6694.

Appendix B—Affidavit of Mailing

AFFIDAVIT OF MAILING

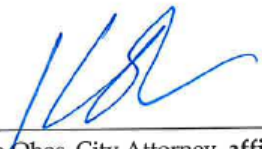
BEFORE ME, personally appeared the undersigned affiant, who after being duly sworn depose and say:

(1) I am the City Attorney of the City of Callaway, Florida (the "City").

(2) On or before August 12, 2025, I facilitated and directed the mailing of notice in accordance with Section 2.05 of City Resolution No. 25-14, the Initial Assessment Resolution (the "Initial Assessment Resolution") and Section 2.06 of City Ordinance Nos. 876 and 949 (the "Assessment Ordinance"), to each owner of improved real property located within the Nuisance Abatement Assessment Area anticipated to be subject to the Nuisance Abatement Assessments contemplated by the Initial Assessment Resolution, as reflected on, and at the addresses then shown on, the real property assessment tax roll database maintained by the Bay County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

(3) An exemplary form of such notice is attached hereto.

FURTHER AFFIANT SAYETH NAUGHT.

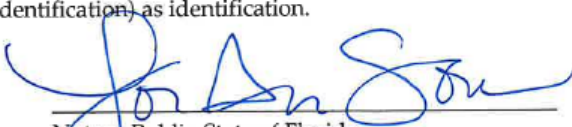

Kevin Obos, City Attorney, **affiant**

STATE OF FLORIDA
COUNTY OF BAY

The foregoing Affidavit of Mailing was sworn to and subscribed before me by means of ☐ physical presence or ☐ online notarization this 28th day of August 2025, by Kevin Obos, City Attorney of the City of Callaway, Florida.

☒ who is personally known to me OR
☐ who has produced (type of identification) as identification.




Notary Public-State of Florida

Commission Expires: 6/23/2028

Appendix C--Certificate

**Certificate to
Non-Ad Valorem Assessment Roll
(Nuisance Abatement)**

I, the undersigned, hereby certify that I am the Mayor of the City of Callaway, Florida, located in Bay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll* for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll* as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the _____ day of _____, 2025.

*FY2025-26 Callaway
Certified Nuisance Abatement Non-Ad
Valorem Assessment Roll
Prepared and furnished
to Bay County

Pamn Henderson, Mayor
City of Callaway, Florida
Bay County, Florida

ATTEST:

Ashley Robyck, City Clerk

**CITY OF CALLAWAY
BOARD OF COMMISSIONERS
AGENDA ITEM SUMMARY**

DATE: SEPTEMBER 04, 2025

ITEM: RESOLUTION NO. 25-18 – FY 2025/26 TENTATIVE AD VALOREM TAX RATE

1. PLACED ON AGENDA BY:

EDDIE COOK – CITY MANAGER

PRESENTED BY:

EDDIE COOK, CITY MANAGER & DAVID SCHULTZ, DIRECTOR OF FINANCE

2. AGENDA:

PRESENTATION ☐
PUBLIC HEARING ☒
OLD BUSINESS ☐
REGULAR ☐

3. IS THIS ITEM BUDGETED (IF APPLICABLE): YES ☐ NO ☐

N/A

4. BACKGROUND: (WHY, WHAT, WHO, WHERE, WHEN, HOW, & IDENTIFY ALL ATTACHMENTS)

Per the Florida Department of Revenue TRIM, the taxing authority must adopt the tentative millage rate by Resolution or Ordinance. The attached Resolution recommends adoption of the tentative millage rate for FY 2025/2026 at 2.7000 mils. This reflects a 0.0019 increase, or 0.0704%, over the current years rolled-back rate of 2.6981 mils.

The City Commission has home-rule authority (Art.VII (2) FL Constitution and §166.011 F.S.) to consider matters of fiscal benefit. A TRIM notice is required pursuant to F.S Chapter 200 and 218 and the rules promulgated therein.

ATTACHMENT(S):

- RESOLUTION NO. 25-18

5. REQUESTED MOTION/ACTION:

Staff recommends adoption of the Tentative Ad Valorem Tax Rate of 2.7000 mils via Resolution No. 25-18 upon roll-call-vote.

RESOLUTION 25-18

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CALLAWAY OF BAY COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2025/26 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, sets out the method of fixing millage by the governing body of a taxing authority; and,

WHEREAS, Section 200.065(2)(d), Florida Statutes, requires the City Commission of the City of Callaway, Florida, to compute the millage rate to be levied in relation to the “rolled-back rate” computed pursuant to Section 200.065(1), Florida Statutes; and,

WHEREAS, the tentative Millage rate is more than the Current Year Aggregate Rolled-back Rate of 2.6981; and,

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Bay County has been certified by the Bay County Property Appraiser to the City of Callaway as \$1,020,514,371.

NOW, THEREFORE, BE IT RESOLVED by the CITY OF CALLAWAY of Bay County, Florida, that:

1. Pursuant to Section 200.065, Florida Statutes, the City Commission for the City of Callaway sets the proposed tentative millage rate of 2.7000.
2. The tentative millage rate is more than the current year Aggregate Rolled-back rate of 2.6981 by 0.0019 and is an 0.0704% INCREASE from the current year Aggregate Rolled-back rate.
3. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 4th day of September 2025, at a public hearing.

CITY OF CALLAWAY, FLORIDA

By: _____
Pamn Henderson, Mayor

ATTEST: _____
Ashley Robyck, City Clerk

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY FOR THE CITY OF CALLAWAY ONLY:

By: _____
Kevin, Obos, City Attorney

VOTE OF COMMISSION:

Ayers	_____
Griggs	_____
Henderson	_____
Pelletier	_____
Vacant	_____

**CITY OF CALLAWAY
BOARD OF COMMISSIONERS
AGENDA ITEM SUMMARY**

DATE: SEPTEMBER 04, 2025

ITEM: RESOLUTION NO. 25-19 – FY 2025/26 TENTATIVE BUDGET

1. PLACED ON AGENDA BY:

EDDIE COOK – CITY MANAGER

PRESENTED BY:

EDDIE COOK, CITY MANAGER & DAVID SCHULTZ, DIRECTOR OF FINANCE

2. AGENDA:

PRESENTATION ☐
PUBLIC HEARING ☒
OLD BUSINESS ☐
REGULAR ☐

3. IS THIS ITEM BUDGETED (IF APPLICABLE): YES ☐ NO ☐

N/A

4. BACKGROUND: (WHY, WHAT, WHO, WHERE, WHEN, HOW, & IDENTIFY ALL ATTACHMENTS)

Per the Florida Department of Revenue TRIM, the taxing authority must adopt the tentative budget by Resolution or Ordinance. The attached Resolution recommends adoption of the tentative budget for FY 2025/26.

The City Commission has home-rule authority (Art.VII (2) FL Constitution and §166.011 F.S.) to consider matters of fiscal benefit.

ATTACHMENT(S):

- RESOLUTION NO. 25-19

5. REQUESTED MOTION/ACTION:

Staff recommends adoption of the Tentative Budget via Resolution No. 25-19 upon roll-call-vote.

RESOLUTION # 25-19

**A RESOLUTION OF THE CITY OF CALLAWAY OF BAY COUNTY, FLORIDA,
ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-26 AND PROVIDING FOR
AN EFFECTIVE DATE.**

WHEREAS, the City of Callaway of Bay County, Florida, on September 04, 2025, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City of Callaway of Bay County, Florida, set forth the appropriations, revenues, and other sources estimates for the Budget for Fiscal Year 25-26 in the amount of \$55,328,986

NOW, THEREFOR, BE IT RESOLVED by the City of Callaway of Bay County, Florida, that:

SECTION 1: The Fiscal Year 2025-26 FINAL Budget be adopted.

	<u>AMOUNT</u>
<u>GENERAL FUND</u>	
Projected Revenues & Transfers In	
Taxes	4,994,169
Permits, Fees & Licenses	1,229,253
Impact Fees	550,000
Shared Revenues	3,487,884
Charges for Services	270,079
Fines & Forfeitures	49,000
Interest & Other Earnings	417,785
Rents	103,300
Sales of Fixed Assets	5,000
Miscellaneous Revenues	88,000
Transfers In - (Cost Allocation)	860,736
Budgeted Use of Fund Reserves	114,525
Budgeted Use of Restricted Fund Reserves	1,536,089
Total Projected Revenue Sources	13,705,820
Expenditure Appropriations	
Legislative - City Commission	56,050
City Manager	248,653
City Clerk	152,289
Finance	501,404
Human Resources	94,753
Legal Counsel	63,500
Information Technology	107,805
Planning & Code Enforcement	419,709
General Government / Administration	854,664
Law Enforcement	2,789,554
Fire Department	2,674,305
Streets	1,761,184
Fleet Maintenance	302,254
Leisure Services	2,563,294
Emergency Debris Removal	30,314
Transfers Out - CIP	1,086,088
Budgeted Increase to Reserves	-
Total Expenditure Appropriations & Transfers Out	13,705,820

COMMUNITY REDEVELOPMENT FUND (CRA)

Projected Revenues & Earnings	1,384,585
Grant Funds	1,250,000
Budgeted Use of Fund Reserves	-
Total CRA Fund Revenues and Other Sources	2,634,585
Expenditure Appropriations	2,627,683
Budgeted Increase to Reserves	6,902
Total CRA Fund Expenditures & Fund Balance	2,634,585

CAPITAL PROJECTS FUND

Projected Infrastructure Proceeds	1,878,757
Projected Infrastructure Interest Proceeds	346,309
Projected Grant Proceeds	14,282,775
Projected Transfers from General Fund	1,370,501
Budgeted Use of Reserves	7,618,413
Total Capital Projects Revenues, Transfers In, and Other Sources	25,496,755
Expenditure Appropriations - (Infrastructure)	10,966,481
Expenditure Appropriations - (Grant Projects)	14,530,274
Total Capital Projects Fund Expenditures & Fund Balance	25,496,755

ENTERPRISE FUNDS**WATER FUND**

Estimated Revenues	
Operating Revenues	4,017,850
Interest & Other Earnings	190,242
Budgeted Use of Net Position - Restricted Funds	200,000
Budgeted Use of Net Position - Un-Restricted Funds	21,030
Total Water Fund Revenues and Other Sources	4,429,122
Expense Appropriations	
Operating Expenses	2,990,602
Capital Purchases and Expansions	377,000
Debt Service	694,559
Transfers Out - Cost Allocation to General Fund	366,961
Budgeted Increase to Reserves	-
Total Water Fund Expenses, Transfers Out, & Ending Balance	4,429,122

SEWER FUND

Estimated Revenues	
Operating Revenues	5,484,521
Interest & Other Earnings	478,901
Budgeted Use of Net Position	1,944,412
Total Sewer Fund Revenues and Other Sources	7,907,834

Expense Appropriations	
Operating Expenses	3,963,797
Capital Purchases and Expansions	2,865,912
Debt Service	700,059
Transfers Out - Cost Allocation to General Fund	338,270
Budgeted Increase to Reserves	39,796
Total Sewer Fund Expenses and Transfers Out	7,907,834

SOLID WASTE FUND

Estimated Revenues	
Operating Revenues	1,082,093
Interest & Other Earnings	70,777
Sales of Fixed Assets	2,000
Budgeted Use of Net Position	-
Total Solid Waste Fund Revenues and Other Sources	1,154,870

Expense Appropriations	
Operating Expenses	728,147
Capital Purchases and Expansions	225,000
Transfers Out - Cost Allocation to General Fund	155,506
Budgeted Increase to Reserves	46,217
Total Solid Waste Fund Expenses and Transfers Out	1,154,870

CITY-WIDE SUMMARY

PROJECTED EXPENDITURE BUDGET FOR FY 2026 - BY FUND

GENERAL FUND	13,705,820
CRA FUND	2,634,585
CAPITAL PROJECTS FUND	25,496,755
WATER FUND	4,429,122
SEWER FUND	7,907,834
SOLID WASTE FUND	1,154,870
Total City-Wide Budget Summary	55,328,986

PASSED AND ADOPTED this 4th day of September 2025 by the CALLAWAY CITY COMMISSION meeting in regular session.

CITY OF CALLAWAY, FLORIDA

By: _____
Pamn Henderson, Mayor

Attest: _____
Ashley Robyck, City Clerk

APPROVED AS TO FORM AND LEGALITY
FOR THE CITY OF CALLAWAY ONLY:

VOTE OF COMMISSION:

Ayers _____
Griggs _____
Henderson _____
Pelletier _____
Vacant _____

City Attorney