



Final Budget for Fiscal Year 2025

9/19/2024

City of Callaway
FY 2025 Budget
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City of Callaway
FY 2025 Budget Assumptions

Revenue Assumption

Advalorem Property Taxes Rate - Same as last years rate	2.7500
Increase Water Consumption Rate - Cover County Increase	2.00%
Increase Sewer Consumption Rate - Cover County Increase	6.20%
Increase Solid Waste fees	\$ -
Other Revenues - Historial	
FEMA - Based on Outstanding Submissions	

Expenditure Assumptions

Salaries and Wages Increase by	\$.75 or 3%
Increased Staffing by 1 Leisure Services	1 FTEs
FRS - Retirement based on State Increase	0.20%
Group Health Insurance increase based on new rates 80/20 split average	6.00%
Sherrif's Department - Contract increase	5.00%
Other departmental expensese based on history & inflation	

Debt Payment - Enterprise Funds Due 8/1/2025 (Split 50/50 Water & Sewer)	\$ 800,000
Capital Expenditures - Departmental Request	

City of Callaway
FY 2025 Department Budgeted Capital Expenditures

<u>Department</u>		<u>Asset Discription</u>	<u>Priority by Dept</u>	<u>Cost</u>	<u>Justification</u>	<u>Replace Asset</u>	<u>Purchased In</u>	<u>Cost</u>	<u>Mileage</u>
Fire	522	Portalbe Radios for public safety		\$ 28,336	4 Portables & 6 Microphones				
Fire	522	Rescue 1/Squad 19, with camper, slide-out, radio, lights, graphics etc...		\$ 78,782	New - reduce milage on engines				
Fire	522	Pole Barn for staff vehicles, 24x24x9		\$ 9,500	Chief and Deputy Chief vehicles to protect from elements				
		Subtotal	\$	116,618					
Leisure Services	572	Toro 40" Grand Stand		\$ 8,609	New				
Leisure Services	572	6.5 X 15 Utility Trailer		\$ 8,600	New				
Leisure Services	572	3/4 Ton Chevy Truck Wtiltiy Body with Pipe Rack		\$ 65,268	Used my Irrigation Specialist				
Leisure Services	572	Toro WorkMan MD		\$ 15,445	Replacing aging equipment BV = \$0	#162	2018	\$ 7,761	
Leisure Services	572	Toro WorkMan MD		\$ 15,445	Replacing aging equipment BV = \$0	#166	2019	\$ 5,385	
Leisure Services	572	Toro Z-Master Pro 6000 - 60"		\$ 15,260	Replacing aging equipment BV = \$0	#164	2014	\$ 8,893	
Leisure Services	572	Blue Bird C18 Lawn Comb		\$ 6,000	Replacing aging equipment		1999	n/a	
Leisure Services	572	Community Center Remodel		\$ 300,000	Update existing facilty				
Leisure Services	572	Deep Well Gore Park		\$ 17,000	Reduce the cost of water for irrigation				
Leisure Services	572	Sports Park Enterance Fencing		\$ 48,550					
Leisure Services	572	New Lighting at Sports Complex		\$ -	Replace all exisiting - \$1,200,000 change to LED not Budgeted				
		Subtotal	\$	500,177					
Street	541	Mini Escavator - Enclosed		\$ 52,085	Replace older model that is not enclosed BV =\$0	#34	2015	\$ 13,968	
Street	541	Pick up truck - Superintendant Street		\$ 43,509	Current vehicle will be used by Lead Maintenance Person				
		Subtotal	\$	95,594					
Maintenance	549	No Needs		\$ -					
		Subtotal	\$	-					
Water	533	Chlorine Booster Station - East Bay		\$ 200,000	Increase the levels in the East Bay Area	Impact Fees			
Water	533	Water Meters		\$ 105,000	Growth & Replacement (operations)				
Water	533	Water Model Study		\$ 26,250	Plus Balance of Model Study \$35,000				
		Subtotal	\$	331,250					

City of Callaway
FY 2025 Department Budgeted Capital Expenditures

Department		Asset Discription	Priority by Dept	Cost	Justification	Replace Asset	Purchased In	Cost	Mileage
Sewer	535	Diesel Sewer Pump (6" t-Pump) 1		\$ 65,000	Necessary Replacement				
Sewer	535	3500 Diesel Flat Bed w/crain to lift grates		\$ 110,746	Replace Crain Truck BV = \$0	#71	2012	\$ 69,736	
Sewer	535	Spare Lift Station Pump		\$ 9,550	Necessary Replacement				
Sewer	535	3 - Lift Station Rehabs		\$ 1,794,000	Additional Lift Stations;				
Sewer	535	Sewer Model Study		\$ 78,750	Balance of Model Study \$105,000				
		Subtotal		\$ 2,058,046					
Solid Waste	534	Claw Truck - Removed			Adding to the size of fleet to cover city growth				
		Subtotal		\$ -					
Total City Budget				\$ 3,101,685					
CRA Budget									
CRA		Cemetary Drainage		\$ 300,000					
CRA		Cemetary Fence		\$ 39,230					
CRA		Veteran's Park Fence		\$ 35,030					
CRA		Dog Park		\$ 17,190					
CRA		Stormwater - Berthe Spillway Engineering		\$ 227,807	70% will Roll over from FY 2024				
CRA		Stormwater - Berthe Spillway Construction		\$ 2,500,000	Potential Grant				
CRA		Land		\$ 25,000					
Total CRA				\$ 3,144,257					

2025 Budget Summary

City of Callaway									
FINAL Budget 2025									
Budget Summary by Fund									
9/19/2024									
FY 2025 Budget									
Revenues									
								Total	Amended
								FY 2025	FY2024
								Budget	%
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste		Incr/(Decr)
Revenue / Funding Sources									
Property Taxes	\$ 2,414,572	\$ 1,152,991						\$ 3,567,563	\$ 3,153,529 13.1%
Other Taxes	2,230,749			1,775,763				4,006,512	4,132,196 -3.0%
Permits, Fees and Licenses	1,157,474							1,157,474	1,204,172 -3.9%
Grants & Shared Revenue	5,650,737	1,412,719		19,454,414		897,000		27,414,870	22,941,955 19.5%
Impact Fees & Spec Cap Fees	325,000				130,000	132,500		587,500	471,500 24.6%
Charges for Services	262,602				3,826,885	5,389,670	1,065,894	10,545,051	10,113,115 4.3%
Judgement, Fines & Forfeitures	51,500							51,500	51,500 0.0%
Interest Income	496,700	-		268,981	175,000	497,500	51,073	1,489,254	1,398,908 6.5%
Rents and Royalties	80,736							80,736	74,460 8.4%
Sale of Fixed Assets	-				-	-	-	-	- 0.0%
Contributions & Donations	900							900	900 0.0%
Miscellaneous Revenues	1,000				18,974	18,974	2,000	40,948	45,085 -9.2%
Emergency Debris Removal	-							-	593,927 -100.0%
Other Sources	-							-	- 0.0%
Transfers In	-	-	-	741,602	-	-	-	741,602	825,000 -10.1%
Indirect Allocation Transfers								-	- n/a
Fund Balances/Net Position	741,602	618,997		4,093,852	200,000	-	-	5,654,451	13,446,548 -57.9%
Total Revenue/Funding Sources	13,413,571	3,184,707	-	26,334,613	4,350,859	6,935,644	1,118,967	55,338,361	58,452,795 -5.3%

2025 Budget Summary

	-	-	-	-	-	-	-	-	-	-
City of Callaway										
Budget Summary by Fund								FINAL Budget 2025		
FY 2025 Budget	Expenditures								9/19/2024	
								Total	Amended	
								FY 2025	FY2024	%
Departments/Division	General	CRA	Debt	CIP	Water	Sewer	Solid	FY 2025		
	Fund	Fund	Service	Fund	Fund	Fund	Waste	Budget	Budget	Incr/(Decr)
Expenditures by Type										
City Commission	56,550	-	-	-	-	-		56,550	56,525	0.0%
Administration										
City Manager	251,630	-	-	-	-	-		251,630	250,504	0.4%
Finance	447,380	-	-	-	-	-		447,380	446,349	0.2%
Legal Services	58,500	-	-	-	-	-		58,500	67,500	-13.3%
Information Technology	95,907	-	-	-	-	-		95,907	92,493	3.7%
General Government	3,309,122	-	-	-	-	-		3,309,122	3,412,092	-3.0%
Human Resources	96,311	-	-	-	-	-		96,311	97,525	-1.2%
City Clerk	158,688	-	-	-	-	-		158,688	153,061	3.7%
Elections	-	-	-	-	-	-		-	4,800	-100.0%
Code Enforcement	426,391	-	-	-	-	-		426,391	409,358	4.2%
Law Enforcement/Public Safety										
Law Enforcement	2,656,718	-	-	-	-	-		2,656,718	2,530,208	5.0%
Fire	2,409,351	-	-	-	-	-		2,409,351	2,159,918	11.5%
Public Works / Utility										
Planning / Street	1,328,547	-	-	26,334,613	-	-		27,663,159	23,872,456	15.9%
Maintenance Shop	295,145	-	-	-	-	-		295,145	296,933	-0.6%
Water Services	-	-	-	-	2,979,298			2,979,298	3,534,938	-15.7%
Solid Waste	-	-	-	-		-	702,071	702,071	1,025,244	-31.5%

2025 Budget Summary

Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2025 Budget	Amended	
									FY2024 Budget	% Incr/(Decr)
Sewer Services	-	-	-	-	-	5,804,270		5,804,270	12,638,345	-54.1%
Leisure Services	2,177,689			-				2,177,689	3,008,101	-27.6%
Community Redevelopment	-	3,184,707						3,184,707	929,756	242.5%
Debt Service	-	-	-	-	694,559	700,059		1,394,618	1,397,868	-0.2%
Emergency Debris Removal	116,045							116,045	1,243,822	-90.7%
Other Uses								-	-	n/a
Transfers Out	(121,364)	-	-	-	380,598	350,840	131,528	741,602	824,999	-10.1%
Increased Restricted Reserves	-	-	-	-	-	-	-	-	-	n/a
Increase in Reserves	-	-	-	-	-	-	-	-	-	n/a
Total Expenditures	13,762,609	3,184,707	-	26,334,613	4,054,455	6,855,169	833,599	55,025,152	58,452,795	-5.9%
	-	-	-	-	-	-	-	-		
Change in Reserves	(349,038)	0	-	(0)	296,404	80,475	285,368	313,209		
Total Gov't Funds	\$ (349,038)		Total Enterprise Funds		\$ 662,247	Total	\$ 313,209			

	City of Callaway											FINAL Budget 2025
	General Fund - FY 2025 Budget								0			9/19/2024
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
			Actual	Actual	Actual	Amended	Thru					
			Audited	Audited	Audited	Budget	Jun-24	Projected	Budget	FY 2024	Incr (Decr)	
	Number	Description										2025 Notes
	REVENUES/SOURCES											
	Taxes											
Revenues	01-310-311-10	Advalorem Property Taxes	\$ 1,278,215	\$ 1,422,907	\$ 1,654,795	\$ 2,223,773	1,908,945	2,223,773	\$ 2,414,572	190,799	8.58%	Bay County Property Appraiser preliminary Certification @2.7500
Revenues	01-310-312-41	Local Option Fuel Tax	240,704	20	272,575	282,058	199,824	266,432	307,602	25,544	9.06%	Estimate from FL DOR Office of Tax Research 8/20/24
Revenues	01-310-314-10	Public Service Tax - Electricity	1,058,304	1,135,740	1,184,380	1,146,883	888,163	1,184,217	1,196,059	49,176	4.29%	Historical
Revenues	01-310-314-30	Public Service Tax - Water	254,728	274,314	299,026	295,783	230,849	307,799	310,877	15,094	5.10%	Historical
Revenues	01-310-314-40	Public Service Tax - Gas	45,648	44,526	50,073	53,030	48,314	64,418	65,063	12,033	22.69%	Historical
Revenues	01-310-314-80	Public Service Tax - Propane	17,385	14,180	23,113	29,186	6,870	9,160	9,252	(19,934)	-68.30%	Historical
Revenues	01-310-315-00	Telecommunications Tax	270,284	297,632	306,284	314,271	235,487	311,983	322,624	8,353	2.66%	Estimate from FL DOR Office of Tax Research 8/1/2024
Revenues	01-310-316-00	Business & Prof Occ Licenses	15,433	15,998	16,571	18,987	15,954	19,272	19,272	285	1.50%	
Revenues	Permits, Fees & Licences											
Revenues	01-320-322-00	Bldg Permits-Structural & Eq	61,597	70,023	29,362	35,000	17,171	22,894	35,000	0	0.00%	Based on Current
Revenues	01-320-323-10	Franchise Fees - Electricity	748,215	823,827	830,218	800,188	622,679	830,239	838,541	38,353	4.79%	Historical
Revenues	01-320-323-40	Franchise Fees - Gas	47,313	55,205	50,875	56,065	46,557	62,076	62,697	6,632	11.83%	Historical
Revenues	01-320-323-70	Refuse Collection Permits	68,009	82,595	103,178	103,568	76,772	102,363	103,387	(181)	-0.17%	Historical
Revenues	01-320-323-90	Stormwater Fees	95,980	101,090	104,463	106,152	79,282	105,709	106,766	614	0.58%	Historical
Revenues	01-320-329-10	Other Licenses & Permits	11,285	5,750	2,745	2,951	2,405	3,207	3,239	288	9.76%	Historical
Revenues	01-320-329-20	Comp Plan & LDR Permits	17,800	17,350	20,965	25,248	5,825	7,767	7,844	(17,404)	-68.93%	Historical
Revenues	01-320-324-30	Impact Fees - Transportation Res	701,286	587,253	228,774	275,000	235,817	314,423	275,000	0	0.00%	
Revenues	01-320-324-32	Impact Fees - Transportation -Comm	0	237,479	63,432	75,000	-	-	50,000	(25,000)	-33.33%	
Revenues	Grants & Shared Revenues											
Revenues	01-330-331-10	Federal Grant - Storms & Floods	0	0	0	763,935	-	-	611,325	(152,610)	-19.98%	FEMA Mitigation Funds
Revenues	01-330-331-11	Federal Grant - ARPA Funds	0	5,819,484	1,222,518	0	-	-	-	0	n/a	All Funds have been Received in FY 2023
Revenues	01-330-334-10	State Grants - Storms & Floods	228,743	52,516	0	59,393	172	172	-	(59,393)	-100.00%	State Portion of Debris Cleanup Pending
Revenues	01-330-334-74	Housing Rehab - CDGB	0	416,688	265,738	150,402	59,136	59,136	-	(150,402)	-100.00%	Grant Completed in FY 2024
Revenues	01-330-334-75	Commercial Rehab - CDGB	0	0	0	2,358,728	-	-	2,388,728	30,000	1.27%	Beacon Point
Revenues	01-330-334-90	State Grant - Other	7,627	0	0	4,000	-	-	-	(4,000)	-100.00%	
Revenues	01-330-335-10	State Revenue Sharing Sales Tax	673,176	866,417	826,274	722,370	531,346	708,461	697,788	(24,582)	-3.40%	Estimate from FL DOR Office of Tax Research - 08/20/24, 82.1 %
Revenues	01-330-335-11	FL Revenue Sharing-8C Fuel	196,735	219,790	166,686	156,426	115,060	153,414	152,136	(4,290)	-2.74%	Estimate from FL DOR Office of Tax Research - 08/20/24, 17.9 %
Revenues	01-330-335-14	Mobile Home Licenses Tax	1,204	1,205	1,041	1,200	846	1,128	1,200	0	0.00%	
Revenues	01-330-335-15	Alcoholic Beverage Licenses	7,664	3,407	636	4,500	2,930	2,930	4,500	0	0.00%	
Revenues	01-330-335-18	Local Govt 1/2 Cent Sales Tax	1,797,408	2,048,711	1,835,689	1,793,962	1,217,456	1,717,906	1,781,340	(12,622)	-0.70%	Estimate from FL DOR Office of Tax Research, 08/20/24
Revenues	01-330-335-21	Firefighters Supplemental Comp	631	2,490	2,040	2,970	3,120	4,160	2,970	0	0.00%	Based on certified staff members
Revenues	01-330-335-49	Mun Vehicle Gas Tax Rebate	12,664	9,402	6,433	9,500	10,715	10,715	10,750	1,250	13.16%	Averages \$2675 per quarter all received by June.
Revenues	01-331-620-00	Fed Grant Public Assistance	4,337,657	866,102	179,140	593,927	99,609	593,927	-	(593,927)	-100.00%	Fund should be received in FY 2024
Revenues	01-331-625-00	Triumph Grant - Bay County	0	0	0	0	-	-	-	0	n/a	

	City of Callaway											FINAL Budget 2025
	General Fund - FY 2025 Budget								0			9/19/2024
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
			Actual	Actual	Actual	Amended	Thru	Projected	Budget	FY 2024	Incr (Decr)	
			Audited	Audited	Audited	Budget	Jun-24					
	Number	Description										2025 Notes
Revenues												103.69%
Revenues	Charges for Services											
Revenues	01-340-341-10	Certify, Copy, Research	0	5	19	50	182	243	50	0	0.00%	
Revenues	01-340-341-20	Returned Check Service Fees	1,770	6,175	6,326	6,100	3,220	4,293	6,100	0	0.00%	
Revenues	01-340-341-30	Lien Search Fees	25,200	28,000	22,550	23,000	13,400	17,867	23,000	0	0.00%	
Revenues	01-340-342-20	Fire Protection Services	154,115	161,821	169,912	198,230	148,673	198,230	208,142	9,912	5.00%	5% annual increase (Paid from Bay County)
Revenues	01-340-343-31	Collection of Bad Debt	0	0	0	0	21	29	-	0	n/a	
Revenues	01-340-343-34	Penalties	2,029	2,292	2,549	2,500	2,076	2,769	2,500	0	0.00%	
Revenues	01-340-349-00	Other Charges for Services	18,486	19,505	20,210	19,860	22,427	22,427	20,660	800	4.03%	FDOT Hwy & Light Maint only & Misc fees
Revenues	01-340-349-10	Foreclosure Registration	3,350	2,150	2,150	2,150	1,000	1,333	2,150	0	0.00%	
Revenues	Judgements, Fines & Forfeitures											
Revenues	01-350-351-10	Court Fines	3,752	8,318	3,724	4,000	3,948	5,264	4,000	0	0.00%	
Revenues	01-350-351-80	Fines & Abatements	31,821	84,909	62,985	47,500	31,026	49,802	47,500	0	0.00%	
Revenues	01-350-351-90	Other Fines & Forfeitures	1,579	1,813	0	0	100	133	-	0	n/a	
Revenues	Interest & Other Miscellaneous Revenue											
Revenues	01-360-361-05	Dividends	350	460	477	600	378	504	500	(100)	-16.67%	
Revenues	01-360-361-10	Interest	1,310	47,688	425,881	445,000	293,448	391,264	389,000	(56,000)	-12.58%	
Revenues	01-360-361-15	Interest - Stormwater	31	749	10,035	13,900	12,580	16,773	15,000	1,100	7.91%	
Revenues	01-360-361-20	Interest - Impact	556	12,309	85,385	82,000	78,265	104,354	90,000	8,000	9.76%	
Revenues	01-360-361-30	Interest - Prop. Share	143	363	2,264	2,200	2,053	2,737	2,200	0	0.00%	
Revenues	01-360-361-40	Interest - Bond Reserve	0	0	0	0	-	-	-	0	n/a	
Revenues	01-360-362-10	Concession Rent	1,500	3,600	0	3,600	3,600	3,600	3,600	0	0.00%	
Revenues	01-360-362-20	A&CC Rental Fees	7,307	38,979	39,640	47,500	35,701	47,601	47,500	0	0.00%	
Revenues	01-360-362-30	Sport Field Rental Fees	1,915	2,560	3,945	3,000	4,375	5,833	5,000	2,000	66.67%	
Revenues	01-360-362-35	Rec Complex Facility Rent	25	475	960	1,400	690	920	1,000	(400)	-28.57%	
Revenues	01-360-362-40	Rents - Other	18,646	24,635	22,993	15,000	7,725	10,300	22,696	7,696	51.31%	Other Rents and Tower
Revenues	01-360-364-00	Disposition of Fixed Assets	81,825	4,325	135,503	0	4,726	4,726	-	0	n/a	
Revenues	01-360-366-00	Donations - Private Sources	0	26,135	423	400	100	100	400	0	0.00%	
Revenues	01-360-366-15	Voluntary Park Fees	726	91	325	500	308	411	500	0	0.00%	
Revenues	01-360-369-30	Insurance Proceeds (from claims)	6,957	30,001	37,641	2,700	2,700	2,700	-	(2,700)	-100.00%	
Revenues	01-360-369-72	Non-Res Rec League Fee	1,480	0	6,285	3,960	940	940	940	(3,020)	-76.26%	
Revenues	01-360-369-90	Miscellaneous Revenues	4,350	1,840	34,599	2,500	781	781	1,000	(1,500)	-60.00%	
Revenues	01-360-369-95	Other Misc -	0	6	1,151	0	-	-	-	0	n/a	
Revenues	Use of Reserves											
Revenues	01-380-389-10	Use of Fund Balance	0	0	0	158,233	-	-	349,038	190,805	n/a	
Revenues	01-380-389-20	Use of Reserve Restricted	0	0	0	825,000	40,475	40,475	741,602	(83,398)	1732.25%	Boat Race Round About - Impact Fees & Stormwater Fees
Revenues	01-380-382-20	Transfer In Sewer	0	0	0	0	-	-	-	0	n/a	
Revenues	01-380-385-10	LOC Regions 2019 / CDL Grant	0	0	0	0	-	-	-	0	n/a	
	TOTAL REVENUES/SOURCES		12,564,921	16,001,306	10,844,952	14,375,339	7,376,222	10,024,089	13,762,609	(612,730)	-4.26%	

	City of Callaway								FINAL Budget 2025			
	General Fund - FY 2025 Budget								0		9/19/2024	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
			Actual	Actual	Actual	Amended	Thru	Projected	Budget	FY 2024	Incr (Decr)	
	Number	Description	Audited	Audited	Audited	Budget	Jun-24					2025 Notes
	EXPENDITURES/USES											
	CITY COMMISSION											
Commission	01-511-101-10	Executive Salaries	50,000	48,584	50,000	50,000	37,500	50,000	50,000	0	0.00%	Commission Salaries
Commission	01-511-102-10	FICA Taxes	3,210	2,903	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	725	704	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	91	72	86	100	71	95	125	25	25.00%	WC Insurance based on Wages
Commission		Total Personnel	54,026	52,263	53,911	53,925	40,440	53,920	53,950	25	0.05%	
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	229	816	1,319	2,000	1,805	2,406	2,000	0	0.00%	Community Events (Military Affairs/ FLC / Etc.)
Commission	01-511-305-10	Office Supplies & Small Equip	23	36	68	200	52	70	200	0	0.00%	
Commission	01-511-305-40	Books, Publications, & Dues	0	0	0	200	-	-	200	0	0.00%	
Commission	01-511-305-50	Education	0	0	0	200	-	-	200	0	0.00%	
		Total Operating Expenditures	252	852	1,387	2,600	1,857	2,476	2,600	0	0.00%	
	TOTAL CITY COMMISSION											
			54,277	53,115	55,297	56,525	42,297	56,396	56,550	25	0.04%	

City of Callaway									FINAL Budget 2025			
General Fund - FY 2025 Budget								0			9/19/2024	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
			Actual	Actual	Actual	Amended	Thru					
			Audited	Audited	Audited	Budget	Jun-24	Projected	Budget	FY 2024	Incr (Decr)	2025 Notes
LEGAL SERVICES												
Legal	01-514-303-11	City Attorney Fees	48,901	48,269	51,081	65,000	41,700	55,600	56,000	(9,000)	-13.85%	All Legal Service Including personnel related services. (Rate Increase in 2024 - City Attorney)
Legal	01-514-303-12	Other Legal Fees	660	0	1,125	2,500	383	510	2,500	0	0.00%	
	TOTAL LEGAL SERVICES		49,561	48,269	52,206	67,500	42,082	56,110	58,500	(9,000)	-13.33%	
INFORMATION TECHNOLOGY												
IT	01-516-303-41	Other Contractual Services	0	0	0	600	-	-	-	(600)	-100.00%	
IT	01-516-303-25	Contracted IT Network Services	55,685	57,027	65,390	66,893	51,072	68,096	70,907	4,014	6.00%	Based on Monthly Contract
IT	01-516-305-25	IT Equipment & Software	12,803	13,993	23,735	25,000	6,414	13,551	25,000	0	0.00%	Misc equipment as needed, Microsoft & computer upgrades and annual software renewals
	TOTAL INFORMATION TECHNOLOGY		68,488	71,019	89,126	92,493	57,486	81,648	95,907	3,414	3.69%	
ELECTIONS												
Elections	01-518-303-41	Other Contractual Services	0	4,244	0	4,500	3,085	3,085	-	(4,500)	-100.00%	No Election in FY 2025
Elections	01-518-304-70	Printing & Binding	0	0	0	0	-	-	-	0	n/a	Election ballots, polling info and signage, etc
Elections	01-518-304-90	Other Current Charges	0	0	0	300	-	-	-	(300)	-100.00%	Fees and charges
	TOTAL ELECTIONS		0	4,244	0	4,800	3,085	3,085	0	(4,800)	-100.00%	
LAW ENFORCEMENT												
Law Enf	01-521-303-41	Other Contractual Services	1,965,398	2,063,664	2,166,851	2,530,208	1,897,656	2,530,208	2,656,718	126,510	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		1,965,398	2,063,664	2,166,851	2,530,208	1,897,656	2,530,208	2,656,718	126,510	5.00%	

City of Callaway										FINAL Budget 2025		
General Fund - FY 2025 Budget								0			9/19/2024	
			FY 2021 Actual Audited	FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Amended Budget	FY 2024 Actuals Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	
	Number	Description										2025 Notes
CITY MANAGER												
City Mgr	01-512-101-20	Regular Salaries	137,099	142,211	150,221	158,995	116,189	158,995	158,995	0	0.00%	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	0	550	560	560	560	570	10	1.79%	Annual Bonus
City Mgr	01-512-101-60	Sale of Annual Leave	0	0	2,825	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	8,706	8,327	9,611	10,207	7,402	9,870	10,207	0	0.00%	Employer Portion of Payroll Tax
City Mgr	01-512-102-11	Medicare Taxes	1,964	2,020	2,248	2,383	1,731	2,308	2,383	0	0.00%	Employer Portion of Payroll Tax
City Mgr	01-512-102-20	Retirement Contrib	39,250	42,048	49,490	57,318	40,108	53,478	57,319	1	0.00%	FRS Contribution
City Mgr	01-512-102-30	Group Insurance	19,411	19,268	12,976	6,522	5,117	6,822	7,558	1,036	15.89%	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	258	210	262	319	221	294	398	79	24.76%	WC Insurance based on Wages
City Mgr		Total Personnel	212,088	219,484	233,582	241,704	175,378	237,728	242,830	1,126	0.47%	
City Mgr												
City Mgr	01-512-303-41	Other Contractual Services	919	913	907	1,000	95	127	1,000	0	0.00%	Copier & Printer
City Mgr	01-512-304-00	Travel & Per Diem	2,473	1,245	1,347	3,500	1,103	1,470	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	38	84	17	750	8	510	750	0	0.00%	
City Mgr	01-512-305-10	Office Supplies & Small Equip	0	464	492	1,000	23	531	1,000	0	0.00%	
City Mgr	01-512-305-22	Uniforms	0	0	0	0	-	-	-	0	n/a	
City Mgr	01-512-305-40	Books, Publications, & Dues	1,088	1,129	954	1,550	1,456	1,456	1,550	0	0.00%	Memberships
City Mgr	01-512-305-50	Education	0	525	460	1,000	650	867	1,000	0	0.00%	FCCMA Conferences / Symposium
City Mgr	01-512-305-51	Education - School Reimbursement	550	0	0	0	-	-	-	0	n/a	
		Total Operating Expenditures	5,067	4,359	4,176	8,800	3,335	4,962	8,800	0	0.00%	
	TOTAL CITY MANAGER		217,155	223,843	237,758	250,504	178,714	242,689	251,630	1,126	0.45%	

	City of Callaway											FINAL Budget 2025
	General Fund - FY 2025 Budget								0			9/19/2024
			FY 2021 Actual Audited	FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Amended Budget	FY 2024 Actuals Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	
	Number	Description										2025 Notes
	FINANCE											
Finance	01-513-101-20	Regular Salaries	167,483	189,357	207,195	218,704	155,996	218,495	225,704	7,000	3.20%	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	0	250	11	14	250	0	0.00%	
Finance	01-513-101-50	Special Pay	0	0	1,870	1,900	1,900	1,900	1,930	30	1.58%	Annual Bonus
Finance	01-513-101-60	Sale of Annual Leave	0	738	858	0	-	-	-	0	n/a	
Finance	01-513-101-65	Annual Leave Payout	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Finance	01-513-102-10	FICA Taxes	10,312	10,835	12,445	14,886	9,384	13,512	15,329	443	2.98%	Employer Portion of Payroll Tax
Finance	01-513-102-11	Medicare Taxes	2,326	2,619	2,911	3,211	2,195	2,926	3,299	88	2.74%	Employer Portion of Payroll Tax
Finance	01-513-102-20	Retirement Contrib	33,382	39,248	46,947	54,990	37,754	51,339	56,589	1,599	2.91%	FRS Contribution
Finance	01-513-102-30	Group Insurance	27,903	23,732	27,083	25,809	20,255	27,007	30,322	4,513	17.49%	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	315	280	356	574	296	395	707	133	23.17%	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	241,720	266,811	299,665	320,324	227,792	315,589	334,130	13,806	4.31%	
Finance	01-513-303-20	Accounting Auditing	55,900	40,450	51,500	69,450	48,200	48,200	59,700	(9,750)	-14.04%	Audit fees \$39700; OPEB Report \$5000 and Single Audit \$5000 *3
Finance	01-513-303-41	Other Contractual Service	26,868	27,630	28,948	37,600	32,013	34,025	34,575	(3,025)	-8.05%	Springbook Maint \$32575 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	12,608	13,630	13,518	15,000	10,113	13,484	15,000	0	0.00%	Banking Fees, ACFR
Finance	01-513-305-10	Office Supplies & Small Equip	2,191	2,844	2,317	3,700	1,207	3,110	3,700	0	0.00%	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	240	265	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	97,807	84,794	96,548	126,025	91,724	99,094	113,250	(12,775)	-10.14%	
		TOTAL FINANCE	339,527	351,605	396,213	446,349	319,515	414,683	447,380	1,031	0.23%	

[illegible]

City of Callaway		FINAL Budget 2025										
General Fund - FY 2025 Budget									0		9/19/2024	
		FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget		
		Actual	Actual	Actual	Amended	Thru						
		Audited	Audited	Audited	Budget	Jun-24	Projected	Budget	FY 2024	Incr (Decr)		
		Number	Description								2025 Notes	
GENERAL GOV'T / ADMINISTRATION												
Gen Govt	01-519-101-20	Regular Salaries	19,908	22,622	22,100	51,244	29,780	39,707	55,379	4,135	8.07%	Building Maintenance Tech - 1 FTE
Gen Govt	01-519-101-35	Cell Phone Allowance	150	150	128	300	79	105	300	0	0.00%	Build. Maint Tech
Gen Govt	01-519-101-40	Overtime	2,624	3,583	3,495	4,104	2,029	2,706	2,787	(1,317)	-32.09%	Build. Maint Tech
Gen Govt	01-519-101-50	Special Pay	31,250	32,500	270	523	523	523	615	92	17.59%	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	378	0	0	377	377	502	-	(377)	-100.00%	Not Budgeted
Gen Govt	01-519-102-10	FICA Taxes	3,378	3,372	1,483	3,223	1,908	2,544	3,477	254	7.88%	Employer Portion of Payroll Tax
Gen Govt	01-519-102-11	Medicare Taxes	761	817	347	753	446	595	812	59	7.84%	Employer Portion of Payroll Tax
Gen Govt	01-519-102-20	Retirement Contrib	2,407	2,897	3,150	7,395	4,368	5,823	7,923	528	7.14%	FRS Contribution
Gen Govt	01-519-102-30	Group Insurance	9,701	11,835	5,808	17,430	7,591	10,122	14,953	(2,477)	-14.21%	Employee Health Ins. Contribution
Gen Govt	01-519-102-40	Worker's Compensation	835	755	743	2,060	1,033	1,378	2,296	236	11.44%	WC Insurance based on Wages
Gen Govt		Total Personnel	71,391	78,531	37,523	87,409	48,134	64,004	88,541	1,132	1.30%	
												Cleaning \$7800, Server Hosting and Support \$14642, Sentricon \$300, Web Hosting \$800, Sonitrol \$2850, Digital Recording \$7100, Nexsite \$14000 Social Media \$4200, Code \$3500, Vendor Bid Mgmt \$2000, Social Media Archivino \$5000 etc.
Gen Govt	01-519-303-41	Other Contractual Services	47,552	152,861	64,274	70,000	43,364	57,819	70,000	0	0.00%	
Gen Govt	01-519-303-46	Uncollectible AR Allowance	930	498	2,217	500	-	498	500	0	0.00%	
Gen Govt	01-519-304-00	Travel & Per Diem	0	0	979	0	-	-	-	0	n/a	
Gen Govt	01-519-304-10	Communications/Telephone	29,980	26,708	17,869	30,000	10,726	19,301	25,000	(5,000)	-16.67%	Phones, Internet, fax lines for City New Contract WOW
Gen Govt	01-519-304-20	Transportation/Postage	2,500	2,500	1,520	2,500	1,048	1,397	2,500	0	0.00%	Postage Refill plus rate increase
Gen Govt	01-519-304-30	Utilities	10,259	13,391	12,559	15,600	11,377	15,169	15,600	0	0.00%	Electricity, Water Current Average \$1300 per month
Gen Govt	01-519-304-40	Rentals & Leases	5,879	5,978	5,915	6,850	1,147	1,529	2,500	(4,350)	-63.50%	Postage meter
Gen Govt	01-519-304-50	General & Liability Insurance	233,359	280,126	385,631	562,735	422,141	562,855	611,844	49,109	8.73%	Property, Vehicle & Equipment Gov't Oper. (Work Comp in Departments)
Gen Govt	01-519-304-60	R & M Buildings & Grds	0	1,594	3,694	2,500	240	320	2,500	0	0.00%	
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	9	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-304-70	Printing & Binding	13,776	15,808	15,251	18,000	11,861	16,815	18,000	0	0.00%	Newsletters 4 pages
Gen Govt	01-519-304-80	Promotional Activities	21	750	4,277	10,000	3,027	8,536	10,000	0	0.00%	Assorted marketing & Promotional Activities
												Trolly \$15,500, Trash \$500, HR Pro \$850, Advertising \$6000, ACA Reporting \$650 , Bay Transport \$16,960 Shredding \$700 Bal Misc Boards
Gen Govt	01-519-304-90	Other Current Charges	42,320	39,408	63,991	75,000	36,344	53,458	55,000	(20,000)	-26.67%	
Gen Govt	01-519-305-10	Office Supplies & Small Equip	14,927	2,819	2,792	7,500	1,846	6,462	7,500	0	0.00%	Supplies, paper products, cleaning, etc.
Gen Govt	01-519-305-20	Operating Supplies	1,649	1,869	2,022	3,500	1,880	3,256	3,500	0	0.00%	Breakroom supplies, 1st aid and postage meter supplies
Gen Govt	01-519-305-21	Fuel & Lubricants	1,750	0	385	0	-	-	-	0	n/a	
Gen Govt	01-519-305-40	Books, Publications, & Dues	5,707	6,483	5,779	9,000	5,263	7,017	7,500	(1,500)	-16.67%	WFRPC, TPO, Sunshine, FLC, BC Chamber, BCLC, NWFLC, News Paper, ECRC Dues
		Total Operating Expenditures	410,619	550,793	589,155	813,685	550,262	754,431	831,944	18,259	2.24%	
Gen Govt	01-519-606-10	LAND	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-606-30	Cont Other than Buildings	0	23,954	0	0	-	-	-	0	n/a	
Gen Govt	01-519-606-40	Machine & Equipment	0	108,065	26,094	0	-	-	-	0	n/a	
Gen Govt	01-519-606-41	Office Machine & Equip	5,563	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-554-00	CDGB Grant Housing Rehab Exp	5,412	443,732	271,802	152,361	16,350	16,350	-	(16,350)	-100.00%	Completed in 2024
Gen Govt	01-519-554-10	CDGB Grant Commercial Rehab Exp	0	0	30,420	2,358,637	-	-	2,388,637	2,388,637	n/a	Total Beacon Point \$2,388,728
		Total Capital Outlay	10,975	575,751	328,316	2,510,998	16,350	16,350	2,388,637	2,372,287	14509.40%	
	TOTAL GENERAL GOV'T / ADMINISTRATION		492,985	1,205,075	954,995	3,412,092	614,746	834,785	3,309,122	2,391,678	-3.02%	

	City of Callaway									FINAL Budget 2025		
	General Fund - FY 2025 Budget								0			9/19/2024
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
	Number	Description	Actual Audited	Actual Audited	Actual Audited	Amended Budget	Thru Jun-24	Projected	Budget	FY 2024	Incr (Decr)	2025 Notes
	HUMAN RESOURCES											
HR	01-520-101-20	Regular Salaries	52,271	60,387	65,439	70,479	49,312	66,749	69,503	(976)	-1.38%	Human Resources - 1 FTE
HR	01-520-101-35	Cell Phone Allowance	200	0	0	0	-	-	-	0	n/a	HR
HR	01-520-101-50	Special Pay	0	0	510	520	520	520	530	10	1.92%	Annual Bonus
HR	01-520-101-65	Annual Leave Payout	5,690	0	0	0	-	-	-	0	n/a	
HR	01-520-102-10	FICA Taxes	3,691	3,480	4,133	4,408	3,138	4,184	4,349	(59)	-1.34%	Employer Portion of Payroll Tax
HR	01-520-102-11	Medicare Taxes	832	845	967	1,030	734	979	1,016	(14)	-1.36%	Employer Portion of Payroll Tax
HR	01-520-102-20	Retirement Contrib	6,089	6,676	8,081	10,118	6,692	8,922	9,910	(208)	-2.06%	FRS Contribution
HR	01-520-102-30	Group Insurance	531	5,468	37	1,279	28	37	1,279	0	0.00%	Employee Health Ins. Contribution
HR	01-520-102-31	Health Insurance Suppliment	800	0	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	109	89	112	141	94	125	174	33	23.40%	WC Insurance based on Wages
HR		Total Personnel	70,213	76,945	80,479	89,175	61,417	82,716	87,961	(1,214)	-1.36%	
HR												
HR	01-520-303-41	Other Contractual Services	265	284	257	800	165	220	800	0	0.00%	Printer/Copier Lease & supplies
HR	01-520-304-00	Travel & Per Diem	0	0	0	1,000	-	-	1,000	0	0.00%	Conferences
HR	01-520-304-80	Promotional Activities	103	444	816	600	31	41	600	0	0.00%	Health Fair, Sympathy Arrangements
HR	01-520-304-90	Other Current Charges	2,419	1,745	1,174	2,500	1,770	2,360	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	241	956	498	650	397	529	650	0	0.00%	Misc office supplies, award frames, certificates
HR	01-520-305-20	Operating Supplies	0	90	0	250	193	257	250	0	0.00%	First Aid Kits, Labor Posters
HR	01-520-305-22	Uniforms	228	0	0	300	-	-	300	0	0.00%	Employee Shirts with City logo
HR	01-520-305-40	Books, Publications, & Dues	333	0	0	750	-	-	750	0	0.00%	SHRM Dues, Labor Law Posters
HR	01-520-305-50	Education	0	0	399	1,500	-	-	1,500	0	0.00%	SHRM Testing
HR												
		Total Operating Expenditures	3,589	3,519	3,145	8,350	2,555	3,407	8,350	0	0.00%	
	TOTAL HUMAN RESOURCES		73,801	80,464	83,624	97,525	63,972	86,123	96,311	(1,214)	-1.24%	

	City of Callaway								FINAL Budget 2025			
	General Fund - FY 2025 Budget							0			9/19/2024	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
			Actual	Actual	Actual	Amended	Thru	Projected	Budget	FY 2024	Incr (Decr)	
	Number	Description	Audited	Audited	Audited	Budget	Jun-24					2025 Notes
	CODE ENFORCEMENT											
Code Enf	01-515-101-20	Regular Salaries	96,260	116,368	140,085	156,521	113,219	154,958	161,761	5,240	3.35%	Code Enforcement - 3 FTEs
Code Enf	01-515-101-35	Cell Phone Allowance	425	300	300	600	150	200	-	(600)	-100.00%	
Code Enf	01-515-101-40	Overtime	68	81	87	500	69	92	500	0	0.00%	For staff
Code Enf	01-515-101-50	Special Pay	0	0	1,560	1,590	1,590	1,590	1,620	30	1.89%	Annual Bonus
Code Enf	01-515-101-65	Annual Leave payout	1,371	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-102-10	FICA Taxes	6,101	6,474	8,234	9,720	6,706	8,941	10,046	326	3.35%	Employer Portion of Payroll Tax
Code Enf	01-515-102-11	Medicare Taxes	1,375	1,565	1,926	2,270	1,568	2,091	2,345	75	3.30%	Employer Portion of Payroll Tax
Code Enf	01-515-102-20	Retirement Contrib	10,318	12,851	17,284	22,304	15,373	20,498	22,889	585	2.62%	FRS Contribution
Code Enf	01-515-102-30	Group Insurance	19,839	25,895	28,968	27,650	21,733	28,978	32,305	4,655	16.84%	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	1,391	1,327	1,842	2,958	1,676	2,235	3,235	277	9.36%	WC Insurance based on Wages
Code Enf	01-515-102-50	Unemployment	1,650	0	0	0	-	-	-	0	n/a	
Code Enf		Total Personnel	138,797	164,862	200,284	224,113	162,084	219,583	234,701	10,588	4.72%	
Code Enf	01-515-303-41	Other Contractual Services	25,323	22,044	32,935	42,075	4,766	6,355	38,500	(3,575)	-8.50%	Copier/ Printer \$2500, Janitorial \$4200, MAGISTRATE \$4800, Owner Encumbrance @ \$80 per house for 25 = \$2000, Clean & Leins \$25000 6 Properties,
Code Enf	01-515-303-42	Animal Control	103,025	99,177	107,185	120,000	92,472	123,296	130,000	10,000	8.33%	Billed Quarterly \$25,000 - \$30,000 per quarter
Code Enf	01-515-304-00	Travel & Per Diem	0	0	653	3,000	812	1,083	3,000	0	0.00%	Code Certification / Code Conference
Code Enf	01-515-304-10	Communication / Telephone	956	633	1,167	1,500	630	840	1,500	0	0.00%	
Code Enf	01-515-304-20	Transportation/Postage	2,156	2,000	1,200	2,500	800	1,067	2,500	0	0.00%	
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	316	0	0	500	-	-	500	0	0.00%	
Code Enf	01-515-304-61	R & M - Machinery & Equipment	207	69	0	0	-	-	-	0	n/a	
Code Enf	01-515-304-62	R & M Vehicles	261	268	703	1,000	226	302	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	4,096	3,402	1,519	5,000	730	973	5,000	0	0.00%	Legal ads, & notices, recording fees
Code Enf	01-515-305-10	Office Supplies & Small Equip	1,740	1,548	710	2,000	154	205	2,000	0	0.00%	Increase for truck supplies and staff.
Code Enf	01-515-305-20	Operating Supplies	437	389	1,500	1,500	286	382	1,500	0	0.00%	Additional signs and cameras
Code Enf	01-515-305-21	Fuel & Lubricants	2,160	2,910	2,487	3,750	1,590	2,120	3,750	0	0.00%	Fuel for 2 trucks
Code Enf	01-515-305-22	Uniforms	584	491	858	900	334	334	900	0	0.00%	Employee Shirts with City logo
Code Enf	01-515-305-40	Books, Publications, & Dues	237	438	230	320	-	-	340	20	6.25%	FACE Memberships \$85 and Reference Materials
Code Enf	01-515-305-50	Education	0	1,300	650	1,200	670	893	1,200	0	0.00%	
Code Enf		Total Operating Expenditures	141,498	134,669	151,797	185,245	103,471	137,850	191,690	6,445	3.48%	
Code Enf	01-515-606-20	Building	0	0	0	0	-	-	-	0	n/a	
Code Enf	01-515-606-41	Office Mach & Equip	2,784	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	2,784	0	0	0	0	0	0	0	n/a	
	TOTAL CODE ENFORCEMENT		283,079	299,531	352,081	409,358	265,555	357,432	426,391	17,033	4.16%	

	City of Callaway											FINAL Budget 2025
	General Fund - FY 2025 Budget								0			9/19/2024
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
			Actual	Actual	Actual	Amended	Thru	Projected	Budget	FY 2024	Incr (Decr)	
	Number	Description	Audited	Audited	Audited	Budget	Jun-24	Projected	Budget	FY 2024	Incr (Decr)	2025 Notes
FIRE DEPARTMENT												
Fire Dept	01-522-101-20	Regular Salaries	670,799	796,780	875,905	1,048,938	712,262	966,683	1,120,743	71,805	6.85%	20 FTEs
Fire Dept	01-522-101-35	Cell Phone Allowance	300	300	575	600	450	600	600	0	0.00%	Fire Chief & Deputy Chief
Fire Dept	01-522-101-40	Overtime	78,177	78,903	127,278	95,612	68,903	91,871	100,396	4,784	5.00%	Based on Shift Coverage and Mandatory Training
Fire Dept	01-522-101-50	Special pay	0	0	7,900	10,820	9,290	9,290	10,410	(410)	-3.79%	Annual Bonus
Fire Dept	01-522-101-55	Firefighter Suppl Compensation	1,200	2,370	2,970	3,120	2,340	3,120	3,120	0	0.00%	Grant Funded for 3
Fire Dept	01-522-101-60	Sale of Annual Leave	714	0	924	1,000	-	-	1,000	0	0.00%	
Fire Dept	01-522-101-65	Annual Leave Payout	1,880	1,986	571	1,000	252	252	1,000	0	0.00%	
Fire Dept	01-522-102-10	FICA Taxes	46,140	49,469	59,446	70,016	46,244	61,659	74,757	4,741	6.77%	Employer Portion of Payroll Tax
Fire Dept	01-522-102-11	Medicare Taxes	10,409	11,952	13,903	16,351	10,815	14,420	17,455	1,104	6.75%	Employer Portion of Payroll Tax
Fire Dept	01-522-102-20	Retirement Contrib	192,008	229,907	306,290	374,872	256,054	353,345	399,075	24,203	6.46%	FRS Contribution
Fire Dept	01-522-102-30	Group Insurance	160,082	158,220	181,338	249,508	153,354	204,472	243,999	(5,509)	-2.21%	Employee Health Ins. Contribution & Cancer Coverage
Fire Dept	01-522-102-31	Health Ins Supplement	1,400	2,100	1,700	1,900	1,600	2,133	2,400	500	26.32%	Only if proof of Coverage \$100 per month
Fire Dept	01-522-102-40	Worker's Compensation	33,136	30,372	31,605	54,501	27,196	36,262	62,018	7,517	13.79%	WC Insurance based on Wages
Fire Dept	01-522-102-50	Unemployment Compensation	918	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Fire Dept		Total Personnel	1,197,164	1,362,360	1,610,406	1,928,238	1,288,761	1,744,107	2,036,973	108,735	5.64%	
Fire Dept	01-522-303-41	Other Contractual Services	455	444	976	9,500	5,982	7,976	9,500	0	0.00%	P25 Radio Maintenance Cost, Security System Printer Lease and Usage
Fire Dept	01-522-304-00	Travel & Per Diem	550	850	295	2,500	2,188	2,918	3,500	1,000	40.00%	Lodging for out of town training for department members
Fire Dept	01-522-304-10	Communications/Telephone	7,350	7,115	9,692	11,160	9,050	12,067	12,000	840	7.53%	Internet / Citywide bundle telephone & Fax Tablets for Chief's
Fire Dept	01-522-304-20	Transportation/Postage	484	556	358	600	200	267	600	0	0.00%	Shipping and Postage
Fire Dept	01-522-304-30	Utilities	21,080	24,376	25,362	25,750	16,951	22,601	27,000	1,250	4.85%	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	4,213	18,846	17,024	17,000	14,933	19,911	58,160	41,160	242.12%	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 \$41,160 (Paint & Gutters), Bay door maintenance
Fire Dept	01-522-304-61	R & M - Machinery & Equipment	6,736	17,033	14,469	23,400	12,851	17,135	24,000	600	2.56%	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	5,835	13,377	66,212	12,000	4,591	4,591	12,000	0	0.00%	2 command vehicles, 1 utility vehicle, 2 fire engines, 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	0	822	208	1,000	849	1,131	1,300	300	30.00%	Custom plastic helmets and stickers Sparky fire dog costume

[illegible]

City of Callaway											FINAL Budget 2025	
General Fund - FY 2025 Budget											9/19/2024	
0												
			FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Amended Budget	FY 2024 Actuals Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	
	Number	Description	Audited	Audited	Audited	Budget	Jun-24	Projected	Budget	FY 2024	Incr (Decr)	2025 Notes
UTILITY BILLING												
Utility Bill	01-530-101-20	Regular Salaries	196,123	198,641	231,382	303,825	193,208	257,611	309,035	5,210	1.71%	8.0 FTEs (5 Billing and 2 Meter Techs)
Utility Bill	01-530-101-35	Cell Phone Allowance	0	0	0	300	0	-	-	(300)	-100.00%	
Utility Bill	01-530-101-40	Overtime	769	1,682	1,705	5,000	2,705	3,607	5,000	0	0.00%	Staff
Utility Bill	01-530-101-50	Special Pay	0	0	2,110	2,900	2,635	2,635	2,910	10	0.34%	Annual Bonus
Utility Bill	01-530-101-65	Annual Leave Payout	0	687	231	500	407	542	500	0	0.00%	
Utility Bill	01-530-102-10	FICA Taxes	12,137	11,238	13,952	18,869	11,851	15,802	19,192	323	1.71%	Employer Portion of Payroll Tax
Utility Bill	01-530-102-11	Medicare Taxes	2,738	2,729	3,263	4,407	2,772	3,696	4,481	74	1.68%	Employer Portion of Payroll Tax
Utility Bill	01-530-102-20	Retirement Contrib	20,716	22,201	28,744	43,294	26,641	35,521	43,729	435	1.00%	FRS Contribution
Utility Bill	01-530-102-30	Group Insurance	51,701	41,159	44,749	63,998	33,676	44,902	71,645	7,647	11.95%	Employee Health Ins. Contribution
Utility Bill	01-530-102-31	Health Ins Supplement	0	400	1,600	2,400	1,300	1,600	2,400	0	0.00%	Only if proof of Coverage \$100 per month
Utility Bill	01-530-102-40	Worker's Compensation	2,695	1,779	3,150	4,592	2,836	3,781	4,904	312	6.79%	WC Insurance based on Wages
Utility Bill	01-530-102-50	Unemployment Comp	63	0	0	0	-	-	-	0	n/a	
Utility Bill		Total Personnel	286,942	280,517	330,887	450,085	278,030	369,695	463,795	13,710	3.05%	
Utility Bill												
Utility Bill	01-530-303-40	Cleaning & Laundry	1,807	1,781	1,012	1,900	405	539	1,900	0	0.0%	Uniform Cleaning and Rental (2 Meter Techs)
Utility Bill	01-530-303-45	Debt Collection Service	-	-	-	0	-	-	-	0	n/a	
Utility Bill	01-530-303-42	Other Contractual UB	45,148	55,700	44,594	60,049	47,846	63,794	69,467	9,418	15.7%	Annual UB Maintenance, e-bills, collections, bank fees, Robo Calls, Printer lease - Based on Actuals
Utility Bill	01-530-304-00	Travel & Per Diem	-	-	-	1,000	-	-	1,000	0	0.0%	Training
Utility Bill	01-530-304-10	Communication / Phones	96	521	1,374	1,550	1,186	1,582	1,680	130	8.4%	Meter Tech phones
Utility Bill	01-530-304-20	Transportation/Postage	27,218	31,500	33,862	39,878	26,968	35,957	39,960	82	0.2%	Municode postage
Utility Bill	01-530-304-61	R&M - Machinery & Equipment	-	290	-	500	-	-	500	0	0.0%	
Utility Bill	01-530-304-62	R&M - Vehicles	-	173	-	750	-	-	750	0	0.0%	
Utility Bill	01-530-304-70	Printing & Binding	10,495	10,902	13,151	19,700	10,425	13,900	17,800	(1,900)	-9.6%	Bill Printing
Utility Bill	01-530-304-90	Other Current Charges	80,979	92,051	106,749	114,680	90,021	120,028	127,280	12,600	11.0%	Merchant Fees
Utility Bill	01-530-305-10	Office Supplies & Small Equip	454	1,585	2,587	6,000	1,309	1,745	4,000	(2,000)	-33.3%	Office Supplies & Hand Held Meter Readers
Utility Bill	01-530-305-22	Uniforms	210	105	111	660	105	140	660	0	0.0%	Boots & Rain coats meter techs, Shirts for staff
Utility Bill	01-530-305-40	Books, Publications, & Dues	-	-	-	200	-	-	200	0	0.0%	
Utility Bill	01-530-305-50	Education	-	-	-	1,000	-	-	1,000	0	0.0%	Training
Utility Bill		Total Operating Expenditures	166,406	194,607	203,440	247,867	178,264	237,685	266,197	18,330	7.4%	
Utility Bill												
Utility Bill	01-530-303-99	UB Cost Transfer	(453,347)	(475,124)	(534,328)	(697,952)	(456,294)	(607,380)	(729,992)	(32,040)	4.6%	
		TOTAL UTILITY BILLING	-	-	-	-	-	-	-	0	n/a	

	City of Callaway									FINAL Budget 2025		
	General Fund - FY 2025 Budget								0			9/19/2024
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
			Actual	Actual	Actual	Amended	Thru					
	Number	Description	Audited	Audited	Audited	Budget	Jun-24	Projected	Budget	FY 2024	Incr (Decr)	2025 Notes
	STREETS											
Streets	01-541-101-20	Regular Salaries	319,224	400,904	451,459	531,604	324,047	432,063	543,770	12,166	2.29%	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	2,492	1,918	602	5,000	794	1,059	5,000	0	0.00%	After hours call out & Clean ups
Streets	01-541-101-50	Special Pay	0	0	5,268	6,680	3,487	3,487	6,730	50	0.75%	Annual Bonus
Streets	01-541-101-60	Sale of Annual Leave	455	912	0	0	-	-	-	0	n/a	
Streets	01-541-101-65	Annual Leave Payout	0	0	0	167	166	222	-	(167)	-100.00%	Not Budgeted covered by transfer.
Streets	01-541-102-10	FICA Taxes	19,940	22,698	26,403	33,014	19,629	26,172	33,769	755	2.29%	Employer Portion of Payroll Tax
Streets	01-541-102-11	Medicare Taxes	4,497	5,475	6,175	7,703	4,553	6,070	7,876	173	2.25%	Employer Portion of Payroll Tax
Streets	01-541-102-20	Retirement Contrib	33,766	44,825	55,170	75,755	44,104	58,805	76,941	1,186	1.57%	FRS Contribution
Streets	01-541-102-30	Group Insurance	83,687	77,250	84,154	82,213	46,488	61,984	68,011	(14,202)	-17.27%	Employee Health Ins. Contribution
Streets	01-541-102-31	Health Ins Supplement	360	360	360	2,400	570	760	6,000	3,600	150.00%	Only if proof of Coverage \$100 per month
Streets	01-541-102-40	Worker's Compensation	19,560	19,186	27,396	38,847	21,561	28,748	39,881	1,034	2.66%	WC Insurance based on Wages
Streets	01-541-102-50	Unemployment Compensation	2,034	0	825	1,650	1,650	2,200	-	(1,650)	-100.00%	Not Budgeted covered by transfer.
Streets		Total Personnel	486,794	574,308	658,593	786,233	467,634	622,350	789,178	2,945	0.37%	
Streets	01-541-303-10	Engineering Services	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-303-40	Cleaning & Laundry	3,548	4,432	7,054	9,000	3,786	5,048	9,000	0	0.00%	Uniform Services
Streets	01-541-303-41	Other Contractual Service	12,136	9,205	5,666	12,000	4,396	5,861	9,000	(3,000)	-25.00%	Janitorial Svcs \$1500, Poston Road Grading \$2500, Radios \$753, Security \$600 Plat Reviews \$1500 etc.
Streets	01-541-303-43	Stormwater Services	6,917	4,230	8,609	25,000	10,076	20,302	25,000	0	0.00%	Colvert & Drain Pipes Repairs (\$6,867 Purchased in July 2024)
Streets	01-541-304-00	Travel & Per Diem	30	0	1,954	2,100	-	-	2,100	0	0.00%	Staff Training
Streets	01-541-304-20	Transportation/Postage	0	0	0	75	13	18	75	0	0.00%	
Streets	01-541-304-31	Street Lighting	150,217	166,709	185,387	197,400	130,610	174,146	185,400	(12,000)	-6.08%	\$15,450 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	675	734	238	4,500	4,040	5,386	4,500	0	0.00%	
Streets	01-541-304-61	R & M - Machinery & Equipment	21,984	39,325	57,291	55,000	36,649	48,865	55,000	0	0.00%	R&M for all equipment, mowers, tractors, etc...
Streets	01-541-304-62	R & M Vehicles	11,257	12,895	10,229	15,000	7,574	10,099	15,000	0	0.00%	Repair and maintenance for trucks.
Streets	01-541-304-90	Other Current Charges	3,011	3,969	1,373	9,000	4,064	5,419	4,000	(5,000)	-55.56%	Advertising, Notices etc..
Streets	01-541-305-10	Office Supplies & Small Equip	1,011	1,129	7,686	3,500	2,215	2,953	3,500	0	0.00%	Office Supplies
Streets	01-541-305-20	Operating Supplies	5,124	7,288	9,129	9,500	8,261	11,015	7,500	(2,000)	-21.05%	Various tools and supplies
Streets	01-541-305-21	Fuel & Lubricants	43,739	66,106	52,054	70,000	30,372	40,496	60,000	(10,000)	-14.29%	Fuel for fleet
Streets	01-541-305-22	Uniforms	1,174	1,672	1,150	2,000	1,042	1,390	2,000	0	0.00%	Boot Allowance
Streets	01-541-305-30	Road Materials & Supplies	19,434	33,233	21,650	50,000	13,773	18,363	40,000	(10,000)	-20.00%	Need additional for Volume
Streets	01-541-305-31	Sidewalk repairs	5,315	5,190	15,465	20,000	10,454	13,938	20,000	0	0.00%	Sidewalk repairs
Streets	01-541-305-40	Books, Publications, & Dues	0	0	0	200	-	-	200	0	0.00%	
Streets	01-541-305-50	Education	345	0	1,050	1,500	-	-	1,500	0	0.00%	Staff Training
Streets		Total Operating Expenditures	285,916	356,115	385,983	485,775	267,324	363,300	443,775	(42,000)	-8.65%	
Streets	01-541-606-20	Buildings	0	38,700	18,252	0	-	-	-	0	n/a	
Streets	01-541-606-30	Improvements OT Buildings	3,877	0	0	8,000	7,316	7,316	-	(8,000)	-100.00%	
Streets	01-541-606-70	Vehicles	52,494	0	91,926	70,000	61,065	61,065	43,509	(26,491)	-37.84%	Pickup - Street Supervisor
Streets	01-541-606-40	Machinery & Equipment	220,517	56,582	47,309	76,043	54,043	75,404	52,085	(23,958)	-31.51%	Enclosed Mini Excavator
Streets	01-541-606-41	Office Machinery & Equipment	2,781	0	0	0	-	-	-	0	n/a	
		Total Capital Outlay	279,669	95,282	157,487	154,043	122,424	143,785	95,594	(58,449)	-37.94%	
	TOTAL STREETS		1,052,380	1,025,704	1,202,064	1,426,051	857,383	1,129,435	1,328,547	(97,504)	-6.84%	

	City of Callaway											FINAL Budget 2025
	General Fund - FY 2025 Budget								0			9/19/2024
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
	Number	Description	Actual Audited	Actual Audited	Actual Audited	Amended Budget	Thru Jun-24	Projected	Budget	FY 2024	Incr (Decr)	2025 Notes
	MAINTENANCE SHOP											
M. Shop	01-549-101-20	Regular Salaries	126,370	141,706	157,014	153,034	108,269	147,359	161,033	7,999	5.23%	Employee Wages - 3 FTEs
M. Shop	01-549-101-35	Cell Phone Allowance	0	0	0	300	225	300	300	0	0.00%	
M. Shop	01-549-101-40	Overtime	0	0	78	250	71	95	250	0	0.00%	
M. Shop	01-549-101-50	Special Pay	0	0	1,910	1,940	1,940	1,940	1,530	(410)	-21.13%	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	7,836	7,834	9,100	10,250	6,696	9,928	10,095	(155)	-1.51%	Employer Portion of Payroll Tax
M. Shop	01-549-102-11	Medicare Taxes	1,767	1,897	2,128	2,392	1,566	2,088	2,357	(35)	-1.46%	Employer Portion of Payroll Tax
M. Shop	01-549-102-20	Retirement Contrib	13,307	15,660	19,397	23,222	14,702	19,602	23,003	(219)	-0.94%	FRS Contribution
M. Shop	01-549-102-30	Group Insurance	27,835	26,394	27,747	16,322	10,788	14,384	22,730	6,408	39.26%	Employee Health Ins. Contribution
M. Shop	01-549-102-31	Health Ins Supplement	0	0	0	1,200	500	667	-	(1,200)	-100.00%	Only if proof of Coverage \$100 per month
M. Shop	01-549-102-40	Worker's Compensation	3,671	4,140	4,163	4,853	3,185	4,247	4,877	24	0.49%	WC Insurance based on Wages
M. Shop		Total Personnel	180,786	197,630	221,537	213,763	147,943	200,610	226,175	12,412	5.81%	
M. Shop												
M. Shop	01-549-303-40	Cleaning & Laundry	1,210	1,469	1,416	1,800	1,521	2,028	2,100	300	16.67%	Uniforms
M. Shop	01-549-303-41	Other Contractual Services	10,272	13,987	11,131	17,500	8,742	11,656	14,500	(3,000)	-17.14%	Janitorial \$1500and GPS System 40 Units \$9024 Fleet Maintenance Software \$1650 , Etc
M. Shop	01-549-304-00	Travel & Per Diem	0	0	0	0	-	-	-	0	n/a	
M. Shop	01-549-304-10	Communications/Telephone	2,361	2,124	2,828	3,000	2,531	3,375	3,500	500	16.67%	Monthly Phone Services \$200 per month
M. Shop	01-549-304-30	Utilities	6,482	6,773	7,273	8,880	4,081	5,441	8,880	0	0.00%	Electric \$7600 , Water \$530 and Gas \$750
M. Shop	01-549-304-50	General & Liability Insurance	924	924	675	1,000	673	924	1,000	0	0.00%	Fuel Tanks Ins.
M. Shop	01-549-304-60	R & M Buildings & Grds	419	70	994	4,500	3,652	4,869	2,000	(2,500)	-55.56%	
M. Shop	01-549-304-61	R & M - Machinery & Equipment	3,442	5,497	3,147	11,000	7,821	10,428	7,000	(4,000)	-36.36%	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	2,584	78	(1,207)	1,400	179	238	1,400	0	0.00%	Maint for shop truck
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	0	272	62	1,500	15	20	1,500	0	0.00%	
M. Shop	01-549-305-10	Office Supplies & Small Equip	77	577	134	175	48	65	175	0	0.00%	Office Supplies - Printer ink
M. Shop	01-549-305-20	Operating Supplies	6,144	5,876	6,480	10,000	5,055	6,740	10,000	0	0.00%	Mechanic Tools , Acetylene, oxygen, shop supplies. Argon Maint Cont
M. Shop	01-549-305-21	Fuel & Lubricants	6,481	14,025	10,156	15,000	10,570	14,094	15,000	0	0.00%	Fuel, oil, synthetic oil, Anitfreeze etc. Increased Costs
M. Shop	01-549-305-22	Uniforms	275	277	380	315	(105)	210	315	0	0.00%	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	0	1,000	498	664	1,000	0	0.00%	E-Learning Course Annual Fee \$498
M. Shop		Total Operating Expenditures	40,671	51,948	43,469	77,670	45,281	60,752	68,970	(8,700)	-11.20%	
M. Shop	01-549-606-20	Buildings	-	-	-	0	-	-	-	0	n/a	
M. Shop	01-549-606-30	Improvements Other Than Buildings	0	54,287	0	0	-	-	-	0	n/a	
M. Shop	01-549-606-40	Machinery & Equipment	7,325	12,984	0	5,500	5,500	5,500	-	(5,500)	-100.00%	
M. Shop	01-549-606-70	Vehicles	0	0	0	0	-	-	-	0	n/a	
		Total Capital Outlay	7,325	67,271	0	5,500	5,500	5,500	0	(5,500)	-100.00%	
	TOTAL MAINTENANCE SHOP		228,782	316,849	265,006	296,933	198,723	266,862	295,145	(1,788)	-0.60%	

City of Callaway									FINAL Budget 2025			
General Fund - FY 2025 Budget								0			9/19/2024	
			FY 2021 Actual Audited	FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Amended Budget	FY 2024 Actuals Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	
	Number	Description										2025 Notes
LEISURE SERVICES												
Leisure	01-572-101-20	Regular Salaries	340,500	472,814	544,396	684,690	447,165	596,220	804,580	119,890	17.51%	Employee Wages - 16 FTEs with 1 New & 1 Split with General Gov.
Leisure	01-572-101-35	Cell Phone Allowance	675	875	798	1,050	596	795	1,050	0	0.00%	Leisure Services Director, Foreman, Conference
Leisure	01-572-101-40	Overtime	21,031	32,910	35,794	39,000	29,132	38,842	39,000	0	0.00%	Cover Staffing and weekends
Leisure	01-572-101-50	Special Pay	0	0	5,320	7,450	5,668	5,668	8,060	610	8.19%	Annual Bonus
Leisure	01-572-101-60	Sale of Annual Leave	2,647	1,611	0	1,200	699	933	1,200	0	0.00%	
Leisure	01-572-101-65	Annual Leave Payout	731	0	518	550	-	-	550	0	0.00%	
Leisure	01-572-102-10	FICA Taxes	22,396	28,901	34,779	45,384	28,951	38,601	49,968	4,584	10.10%	Employer Portion of Payroll Tax
Leisure	01-572-102-11	Medicare Taxes	5,054	6,943	8,134	10,594	6,771	9,028	11,661	1,067	10.07%	Employer Portion of Payroll Tax
Leisure	01-572-102-20	Retirement Contrib	38,315	56,047	71,758	97,140	64,728	86,304	113,848	16,708	17.20%	FRS Contribution
Leisure	01-572-102-30	Group Insurance	89,204	90,370	87,195	95,841	64,106	85,474	180,557	84,716	88.39%	Employee Health Ins. Contribution
Leisure	01-572-102-31	Health Ins Supplement	1,300	1,400	1,700	4,800	2,900	3,867	2,400	(2,400)	-50.00%	Only if proof of Coverage \$100 per month
Leisure	01-572-102-40	Worker's Compensation	13,356	13,840	16,119	29,012	15,316	20,422	32,989	3,977	13.71%	WC Insurance based on Wages
Leisure	01-572-102-50	Unemployment Compensation	1,516	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Leisure		Total Personnel	536,724	705,711	806,511	1,016,711	666,031	886,152	1,245,862	229,151	22.54%	
Leisure	01-572-303-40	Cleaning & Laundry	2,034	3,208	5,615	4,000	3,299	4,399	4,500	500	12.50%	
Leisure	01-572-303-41	Other Contractual Service	14,956	18,362	41,082	25,250	20,864	20,318	25,250	0	0.00%	Turf Tank Sprayer \$11500, Event Security, Radios, Weather Alerting etc (Parker Median 2023) Park Zap Monitoring
Leisure	01-572-304-00	Travel & Per Diem	0	1,363	1,813	2,500	1,219	1,219	2,500	0	0.00%	Conference and Training
Leisure	01-572-304-10	Communications/Telephone	5,364	6,106	10,655	11,300	9,574	12,765	13,000	1,700	15.04%	Telephone Serivces \$1,100 per month
Leisure	01-572-304-20	Transportation / Postage	0	100	15	150	-	-	150	0	0.00%	
Leisure	01-572-304-30	Utilities	66,165	72,715	100,893	120,000	77,535	103,380	103,000	(17,000)	-14.17%	Electric, Water, Sewer & Gas + Increase for Gore Park/reduced for well.
Leisure	01-572-304-40	Rentals & Leases	2,022	4,040	181	4,500	1,925	2,566	4,500	0	0.00%	Copier Leases, Equipment Rentals
Leisure	01-572-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
Leisure	01-572-304-60	R & M Buildings & Grds	66,987	72,229	105,114	140,000	110,657	135,543	135,000	(5,000)	-3.57%	Repair and Maintenance to all Leisure Services Buildings, electrical plumbing, appliances, rest rooms, signs, paint, turf chemicals and fertilizers, playground repairs, mulch, soil, fences, Deep Tine Aerification etc...
Leisure	01-572-304-61	R & M - Machinery & Equipment	17,108	18,610	24,825	35,000	20,659	27,545	35,000	0	0.00%	R&M for all equipment, mowers, tractors, sand pro, man-lift, radio maint, etc...
Leisure	01-572-304-62	R & M Vehicles	1,320	651	5,892	10,000	5,167	6,889	10,000	0	0.00%	Repair and maintenance for trucks.
Leisure	01-572-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a	
Leisure	01-572-304-70	Printing & Binding	0	79	0	200	-	-	200	0	0.00%	Business Cards, Fliers and Advertising.
Leisure	01-572-304-80	Promotional Activities	257	2,558	10,289	20,000	11,821	20,261	25,000	5,000	25.00%	Veterans Day Celebration, Christmas Tree Lighting, Children's Fishing Rodeo, Youth Sports, Misc City Sponsored Events etc..
Leisure	01-572-304-90	Other Current Charges	6,275	4,678	7,105	7,500	5,444	7,258	7,500	0	0.00%	Garbage Dumpsters, Lightning Detection System etc.
Leisure	01-572-305-10	Office Supplies & Small Equip	1,333	2,391	2,484	3,200	1,571	2,095	3,200	0	0.00%	Office supplies for Leisure Services and Conference Center.
Leisure	01-572-305-25	IT Software & Equip	0	0	0	0	-	-	-	0	n/a	
Leisure	01-572-305-20	Operating Supplies	23,500	28,375	29,671	31,000	25,677	34,235	35,000	4,000	12.90%	Misc Supplies: micraphones, edgers, weed eaters, hedge trimmers, chain saws, hand tools, temp. fences, soccer nets, baseball bases & pitching
Leisure	01-572-305-21	Fuel & Lubricants	13,358	20,349	19,503	22,000	14,732	19,643	22,000	0	0.00%	For 7 trucks and all Leisure Services equipment.
Leisure	01-572-305-22	Uniforms	2,164	2,243	2,085	2,600	1,938	2,584	2,750	150	5.77%	Steel toed work boots, reflective vests & shirts.
Leisure	01-572-305-40	Books, Publications, & Dues	1,259	1,084	1,423	1,600	890	1,187	1,600	0	0.00%	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...

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City of Callaway									FINAL Budget 2025			
General Fund - FY 2025 Budget								0			9/19/2024	
		FY 2021 Actual Audited	FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Amended Budget	FY 2024 Actuals Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)		
	Number	Description									2025 Notes	
Leisure	01-572-305-50	Education	540	755	1,224	1,500	715	953	1,500	0	0.00%	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	224,641	259,896	369,868	442,300	313,685	402,840	431,650	(10,650)	-2.41%	
Leisure												
Leisure	01-572-606-20	Buildings	0	0	34,573	0	-	-	300,000	300,000	n/a	Community Center
Leisure	01-572-606-30	Improvements O/T Buildings	16,633	35,047	279,500	181,745	87,782	119,782	65,550	(116,195)	-63.93%	Deep Well Gore Park, Fencing Enterance
Leisure	01-572-606-40	Machinery & Equipment	153,610	248,350	95,764	124,050	116,541	124,050	69,359	(54,691)	-44.09%	Lawn Comb, Workman MD, Z Master Pro 60", Utility Trailer ,Toro Grand Stand 40"
Leisure	01-572-606-41	Office Machinery & Equipment	8,347	0	0	0	-	-	-	0	n/a	
Leisure	01-572-606-70	Vehicles	52,206	0	0	0	-	-	65,268	65,268	n/a	Utility Truck for Irrigation
		Total Capital Outlay	230,796	283,397	409,837	305,795	204,322	243,832	500,177	(105,618)	63.57%	
		TOTAL LEISURE SERVICES	992,161	1,249,004	1,586,215	1,764,806	1,184,038	1,532,824	2,177,689	112,883	23.40%	

	City of Callaway									FINAL Budget 2025		
	General Fund - FY 2025 Budget							0			9/19/2024	
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
	Number	Description	Actual Audited	Actual Audited	Actual Audited	Amended Budget	Thru Jun-24	Projected	Budget	FY 2024	Incr (Decr)	2025 Notes
	EMERGENCY & DISASTER RELIEF											
Storm	01-525-303-10	Prof Svcs - Tech Admin	58,881	155,737	1,574	40,090	14,298	17,620	22,471	(17,620)	-43.95%	Admin Services - Tetra Tech Balance of contract @ 7/31/24
Storm	01-525-303-11	Legal Fees	700	0	0	0	-	-	-	0	n/a	
Storm	01-525-303-41	Other cont Svcs - Tech Monitoring	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-303-44	Debris Removal - Vegetative	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-303-45	Debris Removal - Oper & Grinding	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-303-46	Debris Removal - Construction	12,790	11,096	18,150	45,000	7,625	7,625	-	(45,000)	-100.00%	Closing out for FY 2025 - Charged to Code Enforcement
Storm	01-525-303-47	Debris Removal - Hazardous	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-304-00	Travel & Per Diem	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-304-30	Utilities	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-304-60	R&M Buildings & Grounds	2,500	2,500	0	0	-	-	-	0	n/a	
Storm	01-525-304-61	R&M Machinery & Equip	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-304-63	R&M Collection Systems	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-304-90	Other Current Charges	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-305-10	Office Supplies	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-305-20	Operating Supplies	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-305-21	Fuel & Lubricants	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-305-25	IT Equipment	0	0	0	0	-	-	-	0	n/a	
		Total Operating Expense	74,871	169,332	19,724	85,090	21,923	25,245	22,471	(62,620)		
Storm	01-525-606-20	Buildings	0	0	0	315,707	29,505	29,505	-	(315,707)	-100.00%	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	10,980	0	245,290	391,665	87,620	87,620	-	(391,665)	-100.00%	Storm Mitigation - Generators PW, CH, Conf
Storm	01-525-606-50	Drainage Project	31,696	5,032	1,325	451,360	377,071	410,265	93,574	(357,786)	-79.27%	Storm Mitigation - Erosion Berthe Bridge Drainage Pipe Balance
		Total Capital Outlay	42,676	5,032	246,615	1,158,732	494,197	527,390	93,574	(1,065,158)		
		TOTAL EMERGENCY	117,547	174,365	266,339	1,243,822	516,119	552,635	116,045	(1,127,778)		
	INSURANCE CLAIMS DISASTER RELIEF											
Storm	01-526-304-60	R&M Buildings & Grounds	0	0	0	0	-	-	-	0	n/a	
Storm	01-526-304-61	R&M Machinery & Equip	0	0	0	0	-	-	-	0	n/a	
Storm	01-526-304-62	R&M Vehicles	0	0	0	0	-	-	-	0	n/a	
Storm	01-526-305-10	Office and Small Equip	0	0	0	0	-	-	-	0	n/a	
Storm	01-526-305-25	IT Equipment	0	0	0	0	-	-	-	0	n/a	
Storm	01-526-606-70	Capital - Vehicle	0	0	0	0	-	-	-	0	n/a	
		Total Insurance	0	0	0	-	-	-	-	0	0.00%	

	City of Callaway										FINAL Budget 2025	
	General Fund - FY 2025 Budget								0			9/19/2024
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
			Actual	Actual	Actual	Amended	Thru					
			Audited	Audited	Audited	Budget	Jun-24	Projected	Budget	FY 2024	Incr (Decr)	
	Number	Description										2025 Notes
	NON-DEPARTMENTAL											
Overhead	01-581-303-99	Cost Allocation Transfers	(693,922)	(781,734)	(773,568)	(861,606)	(646,200)	(775,440)	(862,966)	(1,360)	0.16%	
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	72,328	193,403	0	0	-	-	-	0	n/a	
Overhead	01-581-909-11	Transfer Out - CIP	0	0	2,406,303	825,000	-	40,475	741,602	(83,398)	-10.11%	Boat Race Round About - Impact Fees
Overhead	01-581-909-42	Transfer to Sewer	0	0	0	0	-	-	-	0	n/a	
Overhead	01-581-909-43	Transfer to Solid Waste	0	0	0	0	-	-	-	0	n/a	
Overhead	01-582-707-20	Interest Expense				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	0	-	-	-	0	n/a	
	TOTAL NON-DEPARTMENTAL		(621,594)	(588,331)	1,632,735	(36,606)	(646,200)	(734,965)	(121,364)	(84,758)	231.54%	
	TOTAL EXPENDITURES (all departments)		6,757,327	8,333,363	11,428,737	14,375,339	7,119,057	9,468,378	13,762,609	1,581,918	-4.26%	
	REVENUES OVER (UNDER) EXPENDITURES		5,807,594	7,667,943	(583,785)	0	257,165	555,710	0	(2,194,648)	n/a	

City of Callaway										FINAL Budget 2025	
CRA Fund - FY 2025 Budget								\$ 0			9/19/2024
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City of Callaway										FINAL Budget 2025	
Capital Improvement Program (CIP) Fund - FY 2025 Budget								(0)			9/19/2024

City of Callaway								(0)			FINAL Budget 2025
Capital Improvement Program (CIP) Fund - FY 2025 Budget										9/19/2024	
		FY2021	FY2022	FY2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025			
Number	Description	Actual	Actual	Actual	Amended	Thru	Projected	Budget	Incr (Decr) from	% Budget	
		(Audited)	(Audited)	(Audited)	Budget	Jun-24			FY 2024	Incr (Decr)	2024 Notes
EXPENDITURES/USES											
Infrastructure Tax											
31-522-606-70	Vehicles - Fire Engine	-	664,337	-	-	-	-	-	-	n/a	
31-541-303-10	Engineering Storm / ADA	17,505	32,231	3,480	25,000	16,945	16,945	25,000	-	0.0%	
31-541-606-20	Stormwater Improvements	19,680	13,356	22,791	75,000	17,142	27,969	150,800	75,800	101.1%	Poston Road Drainage & Road Repairs
31-541-606-30	Sidewalk/Path Renovation	-	-	-	75,000	-	-	50,000	(25,000)	-33.3%	
31-541-606-50	FTOT Grant - Beautification Tyndal Pkwy	13,625	-	-	-	-	-	-	-	n/a	
31-572-606-32	Gore Park - Engineering				-	-	-	-	-	n/a	
31-541-606-85	Cherry Street North - Paving & 2nd Sidewalk	161,784		1,104,895	5,271,572	89,719	89,719	5,181,853	(89,719)	-1.7%	
31-541-606-51	Cherry St Drainage -		154,000	243,706	4,448,524	-	-	4,448,524	-	0.0%	
31-541-606-80	Road Paving	21,401	75,845	528,719	-	-	-	-	-	n/a	
Sub Total Infrastructure		233,994	939,769	1,903,591	9,895,096	123,806	134,633	9,856,177	(38,919)		
Other Projects											
31-535-606-60	CA-Rehabs - CDBG Grant Funded				2,581,107	64,904	64,904	2,516,203	(64,904)	-2.5%	CDBG Grant - 5 Lift Stations (
31-535-606-61	CDBG - Sandy Creek Sewer & Water Reha	-	-	-	5,434,224	290,080	295,680	5,138,544	(295,680)	-5.4%	CDBG Grant - Sandy Creek Water & Sewer
31-541-606-62	CDBG Spine Rd - Hugh Thomas Paving	-	-	184,819	2,502,080	2,252	2,252	2,315,010	(187,070)	-7.5%	CDBG Grant - Hugh Thomas Spine Road
31-541-303-32	NRCS Grant - FA Drainage				-	-	-	-	-	n/a	
31-541-606-21	Fox & Lannie Row Pond Clean-up			17,000	141,500	-	-	141,500	-	0.0%	
31-541-606-52	Jan Drive Drainage -			847,860	772,121	218,720	218,720	-	(772,121)	-100.0%	Completed in 2024
31-541-606-53	Genevieve Drainage -			171,023	548,511	547,562	547,562	-	(548,511)	-100.0%	Completed in 2024
31-530-606-54	FlexNet (Meter Reading)			-	224,035	-	-	250,480	26,445	11.8%	Updated Cost
31-541-606-55	Veteran's Park Bank Stablization	-	72,584	656,006	354,079	59,810	59,810	-	(354,079)	-100.0%	Completed in 2024
31-541-606-47	FTOT Grant - Beautification Tyndal Pkwy		-	-	-	-	-	275,000	275,000	n/a	South Tyndall Parkway Median - Grant
31-541-606-77	FDOT- Bob Little Rd Sidewalk		-	-	-	-	-	-	-	n/a	
31-541-606-78	FDOT-Wallace Rd Sidewalk	501,232	-	-	-	-	-	-	-	n/a	

City of Callaway											FINAL Budget 2025
Capital Improvement Program (CIP) Fund - FY 2025 Budget								(0)			9/19/2024
		FY2021	FY2022	FY2023	FY 2024	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
Number	Description	Actual	Actual	Actual	Amended	Thru	Projected	Budget	FY 2024	Incr (Decr)	2024 Notes
		(Audited)	(Audited)	(Audited)	Budget	Jun-24					
31-541-606-79	FDOT Grant - Cherry Street Sidewalk	7,650	-	-	2,553,262	12,273	12,273	2,540,989	(12,273)	-0.5%	Const. \$2,073,200 & CEI \$480,062
31-541-606-81	FDOT Grant - Boat Race Pathway	15,673	781,128	329,709	-	-	-	-	-	n/a	Completed 2023
31-541-606-82	Paving Grant - STATE	-	-	-	2,300,000	119,866	119,866	1,180,134	(1,119,866)	-48.7%	Big Oak / Boat Race
31-541-606-83	Stormwater Grant - STATE	91,795	-	-	-	-	-	-	-	n/a	
31-541-606-86	Boat Race Round-About	-	7,200	52,549	750,000	40,475	40,475	590,802	(159,198)	-21.2%	New Round About - Boat Race Impact Fees Cont & CEI
31-541-606-87	FDOT - Lake Dr. to Berthe Sidewalk	-	-	-	65,000	-	-	65,000	-	0.0%	Lake DR. 2026 Design 173,000 (Construction 1,152,220 & CEI \$126,800 in 2028)
31-541-606-88	FDOT - Hickory Street Sidewalk	1,550	-	-	-	-	-	-	-	n/a	
31-541-606-89	FDOT - Berthe Sidewalk Forsythe to Eagle	-	-	-	101,000	-	-	64,000	(37,000)	-36.6%	Design (Construction \$413,720 & CEI \$91,018 funded 2027)
31-541-606-90	FDOT - West Cherry Street Sidewalk	5,184	46,123	4,124	5,397	-	-	421,811	416,414	7715.7%	Const. \$345,747 & CEI \$76,064
31-541-606-91	428 - Signs & Guard Rails	216,170	6,000	-	0	-	-	-	-	n/a	
31-541-606-92	406 - Public Works Complex	-	27,220	-	104,143	3,045	41,995	-	(104,143)	-100.0%	Fencing sb Completed in 2024
31-572-606-31	428 - City Parks	-	1,178,166	2,777,644	856,976	598	598	-	(856,976)	-100.0%	Gore Park Grounds Completed in 2024
31-572-606-32	City Parks - Other Funding	-	-	-	0	-	-	-	-	n/a	
31-572-606-33	428 - City Parks - Buildings	-	-	504,904	386,319	265,728	329,376	-	(386,319)	-100.0%	Gore Park Buildings sb Completed in 2024
31-572-606-20	428 - Soccer Field Bathroom	-	88,046	-	0	-	-	-	-	n/a	
31-541-606-84	428 - Road Paving	-	-	-	0	-	-	-	-	n/a	
31-572-606-80	Arts & Conf Center Loop Road Paving	8,573	122,872	201,194	0	-	-	-	-	n/a	Completed 2023
31-541-606-93	Paving Imperial Drive	-	70,530	556,692	0	-	-	-	-	n/a	Completed 2023
31-541-606-40	Berthe Ave Spillway Bridge	264,426	27,855	1,061,402	2,354,216	1,196,511	1,375,253	978,963	(1,375,253)	-58.4%	Balance from FY 2024
Sub Total Other Project		1,112,251	2,427,724	7,364,926	22,033,970	2,821,823	3,108,763	16,478,436	(5,555,534)	-25.2%	
TOTAL EXPENDITURES/USES OF FUNDS		1,346,246	3,367,493	9,268,517	31,929,066	2,945,629	3,243,396	26,334,613	(5,594,453)	-17.5%	
31-580-909-42	Transfer to Sewer	29,816	16,313	728,432	-	-	-	-	-	n/a	
REVENUES OVER (UNDER) EXPENDITURES		1,077,264	5,177,662	(4,929,889)	-	(1,134,761)	212,602	(0)	(0)	-100.0%	

City of Callaway											FINAL Budget 2025
Water Fund - FY 2025 Budget								(0)			9/19/2024
Number	Description	FY 2021 (Audited)	FY 2022 (Audited)	FY 2023 (Audited)	FY 2024 Amended Budget	FY 2024 Actual Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	2025 Notes
REVENUES/SOURCES											
41-320-324-21	Impact Fees - Water Res	292,907	189,316	64,371	100,000	89,764	119,685	115,000	15,000	15.0%	
41-320-324-22	Impact Fees - Water Comm	-	19,594	9,505	15,000	-	-	10,000	(5,000)	-33.3%	
41-320-325-05	Special Capital Ext Fees	4,110	2,444	4,570	4,000	5,584	5,584	5,000	1,000	25.0%	
41-330-334-10	State Grants - Storms & Floods	-	-	-	-	-	-	-	-	n/a	
41-340-343-30	Water Charges	2,764,121	2,989,516	3,243,014	3,274,526	2,539,662	3,336,216	3,402,940	128,414	3.9%	Based on Historical Data plus 2% consumption increase
41-340-343-31	Collection of Bad Debt				-	515	-	-	-	n/a	
41-340-343-32	Account Fees	10	-	1,220	-	-	-	-	-	n/a	
41-340-343-33	Delinquency Fees	96,400	104,200	123,375	114,708	96,400	128,533	129,819	15,111	13.2%	15 % Late Fees - Based on Historical data
41-340-343-34	Penalties	68,328	75,774	73,328	73,167	57,421	76,562	77,327	4,160	5.7%	\$50 Past Dues fees - Based on Historical data
41-340-343-35	System Taps	6,030	14,810	12,515	13,002	8,529	11,372	11,486	(1,516)	-11.7%	Water Tap Fee - Based on Historical data
41-340-343-36	Other Utility Income	191,086	201,178	164,340	169,459	152,460	203,280	205,313	35,854	21.2%	Meter Sets & Convenience Fees for CC Payments
41-340-343-37	Utilities Over/Short	(205)	(0)	(260)	-	(79)	(79)	-	-	n/a	
41-340-343-38	Service Work Charges	90	40	-	50	10	13	-	(50)	-100.0%	
41-360-361-10	Interest	318	6,721	76,687	107,000	93,100	124,134	120,000	13,000	12.1%	
41-360-361-20	Interest - Impact Fees	621	5,085	45,707	43,000	45,900	61,199	55,000	12,000	27.9%	
41-360-361-42	Interest - Spec Cap Ext Fees	17	804	10,915	-	-	-	-	-	n/a	
41-360-364-00	Disposition of Fixed Assets	15,500	552	147,612	-	5,700	6,840	-	-	n/a	
41-360-369-30	Insurance Proceeds			364	437	417	500	-	(437)	-100.0%	
41-380-384-11	Amort Premium 2015 Refunding	18,974	18,974	18,974	18,974	14,229	18,974	18,974	-	0.0%	Bonds
41-380-389-10	Use of Retained Earnings - UR	-	-	-	453,761	-	-	-	(453,761)	-100.0%	
41-380-389-20	Use of Retained Earnings - RES	-	-	-	-	-	-	200,000	200,000	n/a	Chlorine Booster Station
TOTAL REVENUES / SOURCES		3,458,308	3,629,009	3,996,237	4,387,084	3,109,612	4,092,814	4,350,859	(36,225)	-0.8%	
EXPENSES / USES											
41-533-101-20	Regular Salaries	270,075	287,336	342,244	420,506	280,493	382,990	422,541	2,035	0.5%	Salaries and Wages - 8.5 FTEs
41-533-101-35	Cell Phone Allowance	1,110	985	1,010	1,200	833	1,110	1,200	-	0.0%	Utility Supervisor & Foreman
41-533-101-40	Overtime	21,089	24,252	43,598	50,500	31,397	41,863	46,500	(4,000)	-7.9%	After hours call outs
41-533-101-50	Special Pay	-	-	2,466	3,860	3,002	3,002	3,820	(40)	-1.0%	Bonus
41-533-101-60	Sale of Leave	531	-	-	-	-	-	-	-	n/a	
41-533-101-65	Annual Leave Payout	336	4,037	312	500	-	-	-	(500)	-100.0%	
41-533-102-10	FICA Taxes	18,137	18,935	23,212	29,022	18,840	27,120	29,365	343	1.2%	Employer Portion of Payroll Tax
41-533-102-11	Medicare Taxes	4,090	4,580	5,429	6,780	4,406	5,875	6,854	74	1.1%	Employer Portion of Payroll Tax
41-533-102-20	Retirement Contrib	28,896	33,991	47,423	66,600	42,323	58,431	66,908	308	0.5%	FRS Contribution
41-533-102-26	Other Post Employment Benefits	-	-	-	-	-	-	-	-	n/a	GASB 68 Audit Entry
41-533-102-30	Group Insurance	50,818	32,919	48,896	54,546	39,648	57,864	86,413	31,867	58.4%	Employee Health Ins. Contribution
41-533-102-31	Health Ins Supplement	1,620	1,720	1,120	2,400	1,315	1,753	2,400	-	0.0%	Only if proof of Coverage \$100 per month
41-533-102-40	Worker's Compensation	9,334	8,030	13,974	21,001	13,468	17,958	21,437	436	2.1%	WC Insurance based on Wages
41-533-102-90	Pension Expenses (GASB68)	(22,646)	4,615	97,451	-	-	-	-	-	n/a	GASB 68 Audit Entry
	Total Personnel	383,390	421,399	627,135	656,915	435,725	597,966	687,438	30,523	4.6%	

City of Callaway											FINAL Budget 2025
Water Fund - FY 2025 Budget								(0)			9/19/2024
		FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Actual: FY 2024		FY 2025			
Number	Description	(Audited)	(Audited)	(Audited)	Amended Budget	Thru Jun-24	Projected	Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	2025 Notes
41-533-303-10	Engineering Services	-	-	-	-	-	-	-	-	n/a	
41-533-303-40	Cleaning & Laundry	2,586	2,703	3,001	3,200	2,824	3,765	3,800	600	18.8%	Uniform Cleaning and Rental
41-533-303-41	Other Contractual Services	32,706	28,937	26,946	57,000	17,482	35,310	35,000	(22,000)	-38.6%	Web Map \$1200, GIS \$2890, Cleaning \$1500, Disinfections \$2800, Copier \$1080, Hep B \$500, Water Samples \$5400 Other Testing and Samples, Security \$1200, Radios \$750, UCMR-5 Testing \$5700, Temp Labor
41-533-303-43	Cost of Water	873,832	919,674	1,012,500	1,104,576	727,827	1,145,936	1,180,314	75,738	6.9%	Cost to purchase Water from Bay Co. 3% Increase
41-533-303-45	Debt Collection Service	5,099	1,879	1,558	3,000	1,750	2,333	3,000	-	0.0%	Based on Historical Data
41-533-303-46	Uncollectible AR Allowance	14,482	11,278	6,955	7,500	-	7,500	7,500	-	0.0%	Based on Historical Data
41-533-303-42	Other Contractual UB	-	-	-	-	-	-	-	-	n/a	
41-533-304-00	Travel & Per Diem	36	253	-	1,000	406	541	1,000	-	0.0%	Training / Conferences
41-533-304-10	Communications/Telephone	2,424	1,770	4,654	5,500	3,691	4,922	5,500	-	0.0%	Phones & Internet
41-533-304-20	Transportation/Postage	2,011	2,049	1,222	2,500	831	1,108	2,500	-	0.0%	Postage
41-533-304-30	Utilities	17,430	19,379	16,606	27,132	9,238	16,817	18,000	(9,132)	-33.7%	Water and Electric - Based on current months
41-533-304-40	Rentals & Leases	-	-	-	1,500	1,500	1,500	-	(1,500)	-100.0%	
41-533-304-50	General & Liability Insurance	-	-	-	-	-	-	-	-	n/a	
41-533-304-60	R & M Buildings & Grounds	673	1,150	695	5,500	4,698	6,263	7,000	1,500	27.3%	Repairs for buildings
41-533-304-61	R & M Machinery & Equipment	6,492	10,353	14,067	18,000	10,301	13,735	18,000	-	0.0%	Repairs for Water Equipment and Machinery
41-533-304-62	R & M Vehicles	13,985	6,811	16,791	84,000	29,515	39,353	40,000	(44,000)	-52.4%	All Vehicle Repairs
41-533-304-63	R & M Distribution System	51,803	73,081	93,036	100,000	57,504	76,672	90,000	(10,000)	-10.0%	Regular Maintenance
41-533-304-64	R & M Distrib Sys- Sandy Creek	2,106	4,148	6,514	12,500	949	1,266	7,000	(5,500)	-44.0%	Various repairs - as needed (40 Grinder Pumps)
41-533-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	n/a	
41-533-304-70	Printing & Binding	-	-	272	500	-	-	500	-	0.0%	
41-533-304-90	Other Current Charges	5,756	3,826	4,201	6,500	3,870	5,160	6,500	-	0.0%	Trash \$852 , Locates \$2390, Printer \$809, Misc. \$500 Directional Bores \$2000
41-533-305-10	Office Supplies & Small Equip	3,789	2,939	5,108	4,000	2,488	3,318	4,000	-	0.0%	Office and Shop supplies
41-533-305-20	Operating Supplies	7,527	9,538	12,900	15,000	11,048	14,730	16,000	1,000	6.7%	Small Tools operating supplies
41-533-305-21	Fuel & Lubricants	14,296	23,231	38,762	33,700	29,108	38,811	40,000	6,300	18.7%	City vehicles and machinery
41-533-305-22	Uniforms	1,138	1,495	1,136	1,800	900	1,200	1,800	-	0.0%	Safety Boots and Supervisor Uniform purchases
41-533-305-23	Meters	92,704	77,313	47,746	74,575	44,553	74,403	95,000	20,425	27.4%	Pearl Water Meters/Transmitters New Const & Replacements
41-533-305-24	Meters - Sandy Creek	-	-	-	500	-	-	500	-	0.0%	
41-533-305-30	Road Materials & Supplies	-	-	-	1,500	-	-	10,000	8,500	566.7%	Cost of Road Repairs caused by Water Leaks
41-533-305-40	Books, Publications & Dues	605	560	594	1,200	623	831	1,200	-	0.0%	Certifications
41-533-305-50	Education	630	205	799	1,500	50	67	1,500	-	0.0%	Staff Training
41-533-305-90	Depreciation	539,904	551,633	443,641	-	-	-	-	-	n/a	
	Total Operating	1,692,016	1,754,205	1,759,703	1,573,683	961,157	1,495,542	1,595,614	21,931	1.4%	

City of Callaway										FINAL Budget 2025	
Water Fund - FY 2025 Budget								(0)			9/19/2024
Number	Description	FY 2021 (Audited)	FY 2022 (Audited)	FY 2023 (Audited)	FY 2024 Amended Budget	FY 2024 Actual Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	2025 Notes
41-533-707-10	Principal Pmt on Debt				382,500	-	382,500	400,000	17,500	4.6%	1/2 Principal payment Bonds \$800,000
41-533-707-20	Interest	326,138	308,041	290,645	275,541	203,803	275,541	256,416	(19,125)	-6.9%	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	364,282	346,184	328,788	696,184	232,414	696,184	694,559	(1,625)	-0.2%	
41-533-606-70	Vehicles	-	-	-	490,000	488,755	488,755	-	(488,755)	-100.0%	
41-533-606-20	Buildings	-	-	-	-	-	-	-	-	n/a	
41-533-606-30	Improvements other than Bldgs	-	-	-	-	-	-	-	-	n/a	
41-533-606-40	Mach & Equipment	-	-	-	80,904	53,748	53,748	-	(53,748)	-100.0%	
41-533-606-60	Utility Infrastructure	-	-	-	160,425	60,535	160,425	331,250	170,825	106.5%	Pearl Water Meters/Transmitters New Const & Replacements \$105,000, Chlorine Booster Station East Bay \$200,000 & \$40,000 Water Model Study - Balance of 2024
41-533-606-61	Utility Infrastructure - Sandy Creek	-	-	-	-	-	-	-	-	n/a	
41-533-606-64	Automation of METER System	-	-	-	-	-	-	-	-	n/a	
	Total Capital Outlay	-	-	-	731,329	603,038	702,928	331,250	(371,678)	-54.7%	
41-581-303-99	Indirect Cost Transfer	226,674	329,172	341,172	379,997	284,994	379,992	380,598	601	0.2%	Overhead Shared Services
41-530-303-99	UB Cost Transfer	292,188	237,562	267,169	348,976	231,409	308,545	364,996	16,020	4.6%	
41-580-909-30	Transfer to General Fund	-	-	-	-	-	-	-	-	n/a	
41-580-909-20	Transfer to CIP Fund	-	-	25,023	-	-	-	-	-	n/a	
41-580-909-50	Transfer to Sewer Fund	-	-	-	-	-	-	-	-	n/a	
41-584-909-10	Budgeted Increase to Reserves	-	-	-	-	-	-	296,404	296,404	n/a	
	Total Non-Operating	518,862	566,734	633,363	728,973	516,403	688,537	1,041,998	313,025	42.9%	
TOTAL EXPENSES / USES		2,958,549	3,088,521	3,348,990	4,387,084	2,748,736	4,181,157	4,350,859	(7,823)	-0.8%	
REVENUES OVER (UNDER) EXPENSES		499,759	540,488	647,247	-	360,876	(88,343)	(0)	(28,402)	n/a	

City of Callaway											FINAL Budget 2025
Sewer Fund - FY 2025 Budget								0			9/19/2024
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024 Actuals	FY 2024	FY 2025	Incr (Decr) from	% Budget	
Number	Description	Audited	Audited	Audited	Amended Budget	Thru Jun-24	Projected	Budget	FY 2024	Incr (Decr)	2024 Notes
REVENUES/SOURCES											
42-320-324-21	Impact Fees - Sewer Res	535,464	323,813	60,586	55,000	114,582	152,776	120,000	65,000	118.2%	
42-320-324-22	Impact Fees - Sewer Comm	-	39,857	18,025	20,000	-	-	10,000	(10,000)	-50.0%	
42-320-325-05	Special Capital Ext Fees	2,765	1,629	2,993	2,500	3,843	3,843	2,500	-	0.0%	
42-330-334-10	State Grant - Storms & Floods	-	-	-	-	-	-	897,000	897,000	n/a	Pending 50/50 Grant for Lift Stations
42-340-343-31	Collection of Bad Debt	-	-	-	-	493	-	-	-	n/a	
42-340-343-32	Account Fees	22,246	20,800	19,600	19,877	12,430	16,573	16,739	(3,138)	-15.8%	Account Fees
42-340-343-34	Penalties	98,769	112,839	119,795	118,923	96,745	128,994	130,284	11,361	9.6%	Past Due Account Fees
42-340-343-35	System Taps	2,550	7,610	5,644	5,985	8,610	11,480	11,594	5,609	93.7%	Sewer Tap Fees @ \$200 each
42-340-343-36	Other Utility Income	390	500	375	172	3,050	3,050	500	328	190.7%	Road Bores
42-340-343-50	Sewer / Wastewater Charges	4,145,954	4,448,604	4,730,547	4,954,564	3,693,893	4,925,191	5,230,553	275,989	5.6%	Billed Charges - Increase 6.2% Rate Increase
42-360-361-10	Interest	985	33,189	338,217	380,617	354,211	417,281	400,000	19,383	5.1%	
42-360-361-20	Interest - Impact Fees	3,519	15,877	101,639	98,373	86,265	115,019	97,500	(873)	-0.9%	
42-360-361-45	Interest - Sandy Creek Assmts	17	804	10,915	-	-	-	-	-	n/a	
42-360-364-00	Disposition of Fixed Assets	13,000	-	266	-	1,615	1,615	-	-	n/a	Sale of old equipment
42-360-369-00	Income/Loss from Joint Venture	307,263	533,830	305,146	-	-	-	-	-	n/a	Joint Venture - Year End Adjustment
42-380-382-30	Transfers from CIP	29,816	16,313	728,432	-	-	-	-	-	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	-	-	-	-	-	-		-	n/a	
TOTAL REVENUES/SOURCES		5,181,712	5,574,639	6,461,155	5,674,985	4,389,966	5,794,795	6,935,644	1,260,659	22.2%	
EXPENSES / USES											
42-535-101-20	Regular Salaries	218,005	248,862	332,040	402,389	259,341	345,787	407,274	4,885	1.2%	Salaries and Wages - 7.5 FTE's
42-535-101-35	Cell Phone Allowance	1,660	1,635	1,710	1,710	1,233	1,643	1,710	-	0.0%	Collection Foreman, Lift Station Foreman,
42-535-101-40	Overtime	771	791	1,595	5,000	1,743	2,323	5,000	-	0.0%	After hours call outs
42-535-101-50	Special Pay	-	-	3,006	3,340	3,272	3,272	3,070	(270)	-8.1%	Bonus
42-535-101-60	Sale of Annual Leave	531	-	1,046	1,200	-	-	-	(1,200)	-100.0%	
42-535-101-65	Annual Leave Payout	56	4,372	-	1,000	-	-	-	(1,000)	-100.0%	
42-535-102-10	FICA Taxes	13,350	14,202	20,000	24,988	15,735	20,980	25,293	305	1.2%	Employer Portion of Payroll Tax
42-535-102-11	Medicare Taxes	3,012	3,432	4,677	5,834	3,680	4,907	5,905	71	1.2%	Employer Portion of Payroll Tax
42-535-102-20	Retirement Contrib	22,581	27,959	41,751	57,339	35,429	47,238	57,629	290	0.5%	FRS Contribution
42-535-102-30	Group Insurance	57,075	55,766	62,228	58,101	37,325	49,767	106,375	48,274	83.1%	Employee Health Ins. Contribution
42-535-102-31	Health Insurance Supplement	420	420	420	1,200	315	420	1,200	-	0.0%	Only if proof of Coverage \$100 per month
42-535-102-40	Worker's Compensation	4,878	5,972	11,991	17,802	10,974	14,632	18,177	375	2.1%	WC Insurance based on Wages
42-535-102-50	Unemployment Comp	1,602	-	-	-	-	-	-	-	n/a	
42-535-102-90	Pension Expenses (GASB68)	(18,873)	3,847	88,582	-	-	-	-	-	n/a	GASB 68 Audit Entry
Total Personnel		305,068	367,259	569,048	579,903	369,045	490,970	631,633	51,730	8.9%	-33-

City of Callaway											FINAL Budget 2025
Sewer Fund - FY 2025 Budget								0			9/19/2024
Number	Description	FY 2021 Audited	FY 2022 Audited	FY 2023 Audited	FY 2023 Amended Budget	FY 2024 Actuals Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	2024 Notes
42-535-303-10	Engineering Services	2,500	-	-	5,000	-	0	-	(5,000)	-100.0%	Misc - not project related
42-535-303-11	Legal Fees - City Attorney	-	-	-	-	-	0	-	-	n/a	
42-535-303-40	Cleaning & Laundry	1,596	1,989	3,061	3,000	2,213	2,951	3,000	-	0.0%	Uniform Service
42-535-303-41	Other Contractual Services	36,206	15,275	10,700	18,525	4,638	6,184	12,000	(6,525)	-35.2%	Cleaning \$1500, Empty Vac Truck \$2500, Security \$1200, Radios \$750, Hep Shots & temp labor
42-535-303-43	Cost of Treatment	1,675,825	1,762,842	1,753,059	2,139,408	1,639,609	2,236,145	2,331,955	192,547	9.0%	Cost of Sewer Treatment increased 9% from County
42-535-303-46	Uncollectible AR Allowance	12,080	3,927	19,514	10,740	-	12,143	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	2,436	2,148	5,023	5,300	3,959	5,279	5,300	-	0.0%	Phone services
42-535-304-20	Transportation/Postage	2,288	2,079	1,657	2,640	878	1,171	2,640	-	0.0%	Postage
42-535-304-30	Utilities	86,490	77,812	76,115	92,000	58,001	86,334	84,000	(8,000)	-8.7%	Power to Lift station
42-535-304-31	Utilities - Sandy Creek	7,053	6,040	6,699	7,000	5,566	7,421	7,000	-	0.0%	Power to Lift station
42-535-304-40	Rentals & Leases	-	-	-	10,000	-	-	-	(10,000)	-100.0%	
42-535-304-50	General & Liability Insurance	-	-	-	-	-	-	-	-	n/a	
42-535-304-60	R & M Buildings & Grounds	218	689	-	5,000	4,327	5,770	5,000	-	0.0%	Repairs for buildings
42-535-304-61	R & M Machinery & Equipment	8,220	10,713	14,816	26,000	15,659	20,878	26,000	-	0.0%	Repairs for Sewer Equipment and Machinery
42-535-304-62	R & M Vehicles	4,306	7,193	20,100	37,500	33,698	44,930	45,000	7,500	20.0%	All Vehicle Repairs
42-535-304-63	R & M Collection System	48,856	25,377	20,494	60,000	9,942	13,256	50,000	(10,000)	-16.7%	Regular Maintenance
42-535-304-64	R & M Lift Stations	35,177	33,702	56,190	75,000	19,413	25,884	50,000	(25,000)	-33.3%	Various repairs - as needed
42-535-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	n/a	
42-535-304-66	R & M Collection Sys-Sandy Cr	28,105	6,869	4,200	14,000	-	-	5,000	(9,000)	-64.3%	Various repairs - as needed
42-535-304-70	Printing & Binding	-	-	-	-	-	-	-	-	n/a	
42-535-304-90	Other Current Charges	898	2,768	1,355	5,000	798	1,064	5,000	-	0.0%	
42-535-305-10	Office Supplies & Small Equip	533	181	2,010	1,500	-	1,000	1,500	-	0.0%	
42-535-305-20	Operating Supplies	7,233	8,914	10,015	13,250	11,121	14,828	15,000	1,750	13.2%	
42-535-305-21	Fuel & Lubricants	22,941	34,870	41,965	74,500	51,880	69,174	74,500	-	0.0%	Vehicles, Equipment and Lift Station Pumps
42-535-305-22	Uniforms	511	916	1,635	2,100	1,457	1,942	2,100	-	0.0%	
42-535-305-30	Road Materials & Supplies	-	-	-	1,000	-	-	10,000	9,000	900.0%	Cost of Road Repairs due to sewer repairs
42-535-305-40	Books, Publications & Dues	35	-	-	500	-	-	500	-	0.0%	
42-535-305-50	Education	-	-	450	2,360	50	67	2,360	-	0.0%	
42-535-305-90	Depreciation	438,613	462,665	517,981	-	-	-	-	-	n/a	
	Total Operating	2,422,119	2,466,968	2,567,039	2,612,323	1,863,209	2,556,421	2,749,595	137,272	5.3%	

City of Callaway											FINAL Budget 2025
Sewer Fund - FY 2025 Budget								0			9/19/2024
Number	Description	FY 2021 Audited	FY 2022 Audited	FY 2023 Audited	FY 2023 Amended Budget	FY 2024 Actuals Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	2024 Notes
42-535-707-10	Principal Pmt on Debt	-	-	-	382,500	-	382,500	400,000	17,500	4.6%	1/2 Principal payment Bonds \$800,000
42-535-707-20	Interest Pmt on Debt	324,552	308,041	290,645	275,541	203,803	275,541	256,416	(19,125)	-6.9%	2015 Bond Interest
42-535-707-11	Principal Pmt on Debt-Sandy Creek				-	-	-	-	-	n/a	Paid in full FY 2021
42-535-707-21	Interest Pmt on Debt-Sandy Creek	806	-	-	-	-	-	-	-	n/a	Paid in full FY 2022
42-535-707-40	Bond Issuance Costs	2,750	3,250	6,250	5,500	500	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	366,251	349,434	335,038	701,684	232,914	701,684	700,059	(1,625)	-0.2%	
42-535-606-20	Buildings	-	-	-	-	-	18,252	-	-	n/a	
42-535-606-30	Improvements other than Bldgs	-	-	-	-	-	-	-	-	n/a	
42-535-606-31	Lift Station Upgrades	-	-	-	618,110	5,000	180,000	1,794,000	1,175,890	190.2%	3 - Lift Station Replacement (4, 8, & 31)
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	-	-	-	418,740	-	23,460	153,300	(265,440)	-63.4%	By Pass Pump, Spare Lift Station Pump & \$105,000 Sewer Model Study - Balance of 2024
42-535-606-61	Utility Infrastructure - Sandy Creek	-	-	-	-	-	-	-	-	n/a	
42-535-606-70	Vehicles	-	-	-	-	-	-	110,746	110,746	n/a	Utility Truck with Crain Lift Stations
	Total Capital Outlay	-	-	-	1,036,850	5,000	221,712	2,058,046	1,021,196	98.5%	
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 TI CIP	-	-	7,927	-	-	0	-	-	n/a	
42-581-303-99	Cost Allocation Transfers	226,674	329,172	314,496	350,287	262,719	350,292	350,840	553	0.2%	Overhead Shared Services
42-530-303-99	UB Cost Transfer	292,188	237,562	267,169	348,976	231,409	308,546	364,996	16,020	4.6%	
42-584-909-10	Budgeted Increase to Reserves	-	-	-	44,962	-	-	80,475			
42-584-909-20	Budgeted Increase to Reserve (Rest)	-	-	-	-	-	-	-	-	n/a	
	TOTAL NON-DEPARTMENTAL	518,862	566,734	589,592	744,225	494,128	658,838	796,311	16,573	7.0%	
TOTAL EXPENSES/USES		3,612,300	3,750,394	4,060,716	5,674,985	2,964,296	4,629,625	6,935,644	1,225,146	22.2%	
REVENUES OVER (UNDER) EXPENSES		1,569,412	1,824,245	2,400,438	-	1,425,671	1,165,170	0	35,513	n/a	

City of Callaway											FINAL Budget 2025
Solid Waste Collection - FY 2025 Budget								0			9/19/2024
Number	Description	FY 2021 (Audited)	FY 2022 (Audited)	FY 2023 (Audited)	FY 2024 Amended Budget	FY 2024 Actuals Thru Jun-24	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY 2024	% Budget Incr (Decr)	2025 Notes
43-534-303-46	Uncollectible AR Allowance	1,474	42	2,188	1,500	-	1,500	1,500	-	0.0%	
43-534-304-00	Travel & Per Diem	-	-	-	250	211	281	250	-	0.0%	
43-534-304-10	Communications/Telephone	8	-	-	20	-	-	20	-	0.0%	
43-534-304-20	Transportation/Postage	500	500	300	600	250	533	600	-	0.0%	
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	5,529	2,433	799	12,000	2,721	3,628	12,000	-	0.0%	Steet Sweeper, Trucks and Excavator track.
43-534-304-62	R & M Vehicles	10,288	20,122	15,389	46,300	25,001	33,334	35,000	(11,300)	-24.4%	Equipment Maintenance
43-534-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	n/a	
43-534-304-70	Printing & Binding	-	-	-	-	-	-	-	-	n/a	
43-534-304-90	Other Current Charges	30	153	349	800	202	270	800	-	0.0%	
43-534-304-91	Tipping Fees	93,355	103,684	94,963	185,000	85,531	146,258	150,000	(35,000)	-18.9%	Vegetation Hauling and Tipping Fees (Increased vegetation and growth)
43-534-305-10	Office Supplies & Small Equip	-	131	-	150	-	125	150	-	0.0%	Share of office supplies
43-534-305-20	Operating Supplies	64	-	18	3,000	93	124	3,000	-	0.0%	Small tools and supplies (safety apparel)
43-534-305-21	Fuel & Lubricants	19,847	29,504	26,525	35,000	18,996	30,329	40,000	5,000	14.3%	Fuel Costs
43-534-305-22	Uniforms	426	420	423	1,000	173	230	1,000	-	0.0%	Safety Boots and Uniform
43-534-305-40	Books, Publications, Dues	-	35	-	100	-	-	100	-	0.0%	
43-534-305-50	Education	250	-	-	250	-	-	250	-	0.0%	
43-534-305-90	Depreciation	62,556	68,964	69,771	68,964	-	68,964	67,500	(1,464)	-2.1%	
	Total Operating	277,646	296,093	301,487	535,714	178,274	393,089	440,381	(95,333)	-17.8%	
43-534-606-20	Buildings	-	-	-	-	-	-	-	-	n/a	
43-534-606-40	Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
43-534-606-41	Office Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
43-534-606-70	Vehicles	-	-	-	-	-	-	-	-	n/a	Claw Truck - Deleted
	Total Capital Outlay	-	-	-	-	-	-	-	-	n/a	
43-581-303-99	Indirect Cost Allocation	109,536	123,408	117,900	131,321	98,487	131,316	131,528	212	0.2%	Overhead Shared Services
43-584-909-10	Increase to Reserves	-	-	-	-	-	-	285,368	285,368	n/a	
43-584-909-10	Budgeted Increase to Reserves	-	-	-	206,518	-	-	-	-	n/a	
	Total Non-Operating	109,536	123,408	117,900	337,839	98,487	131,316	416,896	285,580	23.4%	
TOTAL EXPENSES / USES		577,335	654,240	605,574	1,156,565	425,313	731,985	1,118,967	168,925	-3.3%	
REVENUES OVER (UNDER) EXPENSES		180,086	126,771	243,036	-	423,142	393,530	0	(206,523)	n/a	

City of Callaway																	FINAL Budget 2025			
FY 2025 Personnel Budget Detail																				
#	Home Dept	Employee Name	Position Title	mp Typ	Pay Grade	Date Last Pay Increase	Date Hired	Years of Service	Reg Hours	Current Rate	Salary / Wages	Fire Shift Overtime	Proposed Salaries / Wages	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement	Estimated Health Contr	Worker's Comp	Total Employee
Estimated Change								10/1/2024												
		City Commission																		
5		Total City Commission									50,000	-	50,000	-	3,100	725	-	-	125	53,950
		City Manager																		
1		Total City Manager									159,545	0	159,565	0	10,207	2,383	57,319	7,480	398	237,430
		Finance																		
3		Total Finance									218,294	0	224,724	0	15,148	3,259	56,177	30,088	562	330,192
		Utility Billing																		
7		Total Utility Billing									300,735	0	311,945	0	19,373	4,521	44,141	71,099	5,049	456,673
		Code Enforcement																		
3		Total Code Enforcement									156,491	0	161,761	0	10,046	2,345	22,889	32,071	3,235	232,581
		City Clerk																		
2		Total City Clerk									98,521	0	101,591	0	6,309	1,473	14,376	22,608	255	146,768
		General Government																		
1		Total General Government									540	0	0	0	0	0	0	0	0	0
		Human Resources																		
1		Total Human Resources									67,989	0	70,033	0	4,349	1,016	9,910	1,200	175	86,762
		Fire																		
20		Total Fire Department									1,080,437	80,317	1,123,524	7,629	74,757	17,455	399,075	243,559	62,018	1,929,576
		156 Estimated hours of shift overtime							156											
		Public Works - Street / Planning																		
14		Total Public Works - Street									554,515	0	573,471	0	35,613	8,306	81,144	67,768	40,474	807,915
		Maintenance																		
3		Total Maintenance									158,263	0	162,563	0	10,095	2,357	23,003	22,496	4,877	225,625
		Leisure Services																		
16		Total Leisure Services							8,565		817,680	-	860,574	-	53,445	12,473	121,771	194,184	35,284	1,279,057
76		General Fund Totals:									3,663,010	80,317	3,799,749	7,629	242,442	56,313	829,805	692,552	152,452	5,786,529

City of Callaway							
Actual / Anticipated Reserves					FINAL Budget 2025		
FY 2025						9/19/2024	
Governmental Funds		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Budget
General Fund							
Beginning Fund Balance		\$ 2,601,772	\$ 2,321,286	\$ 8,128,880	\$ 10,226,539	\$ 9,642,754	\$ 10,198,465
Net Change in Fund Balance		(280,485)	5,807,594	2,097,659	(583,785)	555,710	(349,038)
Fund Balance at Year-End		2,321,286	8,128,880	10,226,539	9,642,754	10,198,465	9,849,427
Restricted		1,607,053	5,585,906	6,897,098	7,029,817	6,386,932	5,970,830
Un-restricted		714,233	2,542,974	3,329,441	2,612,937	3,811,533	3,878,597
Fund Balance at Year-End		2,321,286	8,128,880	10,226,539	9,642,754	10,198,465	9,849,427
Community Redevelopment Fund							
Beginning Fund Balance		165,439	163,076	197,174	350,084	802,444	1,513,515
Net Change in Fund Balance		(2,363)	34,098	152,910	452,359	711,072	(618,997)
Fund Balance at Year-End		163,076	197,174	350,084	802,444	1,513,515	894,518
Restricted		163,076	197,174	350,084	802,444	1,513,515	894,518
Un-restricted		-	-	-	-	-	-
Fund Balance at Year-End		163,076	197,174	350,084	802,444	1,513,515	894,518
Capital Projects Fund							
Beginning Fund Balance		2,807,905	3,522,139	4,599,403	9,777,065	9,777,065	9,989,667
Net Change in Fund Balance		714,234	1,077,264	5,177,662	(4,929,889)	212,602	(4,093,852)
Fund Balance at Year-End		3,522,139	4,599,403	9,777,065	4,847,176	9,989,667	5,895,815
Restricted		3,522,139	4,599,403	9,777,065	4,847,176	9,989,667	5,895,815
Un-restricted							
Fund Balance at Year-End		3,522,139	4,599,403	9,777,065	4,847,176	9,989,667	5,895,815
Total Governmental Funds							
Beginning Fund Balance		5,575,116	6,006,502	12,925,458	20,353,689	20,222,263	21,701,647
Net Change in Fund Balance		431,386	6,918,956	7,428,231	(5,061,315)	1,479,384	(5,061,887)
Fund Balance at Year-End		6,006,502	12,925,458	20,353,689	15,292,374	21,701,647	16,639,760
Restricted		5,292,269	10,382,484	17,024,248	12,679,437	17,890,115	12,761,163
Un-restricted		714,233	2,542,974	3,329,441	2,612,937	3,811,533	3,878,597
Fund Balance at Year-End		6,006,502	12,925,458	20,353,689	15,292,374	21,701,647	16,639,760
Un-Restricted Percent of Expenditures excluding		8%	38%	41%	23%	40%	28%

City of Callaway							
Actual / Anticipated Reserves					FINAL Budget 2025		
FY 2025						9/19/2024	
Enterprise Funds		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Budget
Water and Sewer Fund							
Beginning Net Position		\$ 23,686,845	\$ 26,719,571	\$ 28,788,741	\$ 31,153,472	\$ 31,153,472	\$ 32,958,317
Beginning Balance Restatement		-	-	-	-	-	-
Net Change in Fund Balance		3,032,726	2,069,170	2,364,731	2,400,441	1,076,827	376,879
Add back debt principal						765,000	800,000
Add back capital purchases						924,640	2,389,296
Subtract depreciation estimate						(961,622)	(965,500)
Net Position at Year-End		26,719,571	28,788,741	31,153,472	33,553,913	32,958,317	35,558,992
Net Investment in Capital Assets		5,662,445	5,957,894	6,724,501	4,434,219	5,625,463	8,089,259
Restricted		4,545,091	5,105,961	5,033,138	4,814,460	4,790,360	5,252,860
Un-restricted		16,512,034	17,724,885	19,395,833	24,952,181	22,542,493	22,216,872
Net Position at Year-End		26,719,570	28,788,740	31,153,472	34,200,860	32,958,316	35,558,991
Solid Waste Fund							
Beginning Net Position		793,610	1,056,928	1,237,014	1,363,784	1,363,784	1,757,314
Beginning Balance Restatement		22,176				-	-
Net Change in Fund Balance		241,143	180,085	126,770	243,035	393,530	285,368
Add back capital purchases						-	-
Subtract depreciation estimate						(68,964)	(67,500)
Net Position at Year-End		1,056,928	1,237,014	1,363,784	1,606,819	1,757,314	2,042,682
Net Investment in Capital Assets		306,828	398,144	346,800	277,029	267,530	335,030
Un-restricted		750,100	838,870	1,016,984	1,329,790	1,489,784	1,707,652
Net Position at Year-End		1,056,928	1,237,014	1,363,784	1,606,819	1,757,314	2,042,682
Total Enterprise Funds							
Beginning Net Position		24,480,455	27,776,499	30,025,754	32,517,255	32,517,255	34,715,631
Net Change in Fund Balance		3,296,044	2,249,255	2,491,501	2,643,476	1,470,358	662,247
Net Position at Year-End		27,776,499	30,025,754	32,517,255	35,160,732	33,987,613	35,377,878
Net Investment in Capital Assets		5,969,273	6,356,038	7,071,301	4,711,248	5,892,993	8,424,289
Restricted		4,545,091	5,105,961	5,033,138	4,814,460	4,790,360	5,252,860
Invested in Joint Venture		7,828,878	8,028,808	8,558,239	8,558,239	8,558,239	8,558,239
Un-restricted		9,433,256	10,534,947	11,854,578	17,723,732	15,474,039	15,366,286
Net Position at Year-End		27,776,498	30,025,754	32,517,256	35,807,679	34,715,630	37,601,674
Un-Restricted Percent of Expenditures excluding		136%	147%	158%	221%	162%	131%

**City of Callaway
General Fund Summary
FY 2025 Budget**

9/19/2024 **FINAL Budget 2025**

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals thu June 2024	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY24 Budget
Revenue / Sources by Type								
Property Taxes	\$ 1,278,215	\$ 1,422,907	\$ 1,654,795	\$ 2,223,773	\$ 1,908,945	\$ 2,223,773	\$ 2,414,572	\$ 190,799
Other Taxes	1,902,486	1,782,410	2,152,021	2,140,198	1,625,461	2,163,281	2,230,749	90,551
Permits, Fees and Licenses	1,751,485	1,980,573	1,434,012	1,479,172	1,086,509	1,448,679	1,482,474	3,302
Grants & Shared Revenue	2,925,854	9,440,110	4,327,056	6,027,386	1,940,781	2,658,022	5,650,737	(376,649)
FEMA Reimburesment	4,337,657	866,102	179,140	593,927	99,609	593,927	-	(593,927)
Charges for Services	204,950	219,948	223,715	251,890	190,999	247,190	262,602	10,712
Judgement, Fines & Forfeitures	37,152	95,040	66,709	51,500	35,074	55,200	51,500	-
Interest Income	2,391	61,569	524,041	543,700	386,723	515,630	496,700	(47,000)
Rents and Royalties	30,873	70,249	73,823	74,460	53,031	69,194	80,736	6,276
Sale of Fixed Assets	81,825	4,325	135,503	-	4,726	4,726	-	-
Contributions & Donations	726	26,226	748	900	408	511	900	-
Miscellaneous Revenue	11,308	31,847	73,391	5,200	3,481	3,481	1,000	(4,200)
Other Sources	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	983,233	40,475	40,475	1,090,640	1,050,165
Total Revenues / Sources	12,564,921	16,001,306	10,844,952	14,375,339	7,376,222	10,024,089	13,762,609	330,028
Expenditures/ Uses by Department								
City Commission	\$ 54,277	\$ 53,115	\$ 55,297	\$ 56,525	\$ 42,297	\$ 56,396	\$ 56,550	25
City Administration								-
Legal Services	49,561	48,269	52,206	67,500	42,082	56,110	58,500	(9,000)
Information Technology	68,488	71,019	89,126	92,493	57,486	81,648	95,907	3,414
City Manager	217,155	223,843	237,758	250,504	178,714	242,689	251,630	1,126
Finance	339,527	351,605	396,213	446,349	319,515	414,683	447,380	1,031
General Government	492,985	1,205,075	954,995	3,412,092	614,746	834,785	3,309,122	(102,970)
Human Resources	73,801	80,464	83,624	97,525	63,972	86,123	96,311	(1,214)
City Clerk	146,375	156,148	169,905	153,061	85,744	120,464	158,688	5,627
Elections	-	4,244	-	4,800	3,085	3,085	-	(4,800)
Planning & Code Enforcement	283,079	299,531	352,081	409,358	265,555	357,432	426,391	17,033
Public Safety								-
Law Enforcement	1,965,398	2,063,664	2,166,851	2,530,208	1,897,656	2,530,208	2,656,718	126,510
Fire	1,297,403	1,598,795	1,918,323	2,159,918	1,438,140	1,937,964	2,409,351	249,433
Public Works								-
Streets	1,052,380	1,025,704	1,202,064	1,426,051	857,383	1,129,435	1,328,547	(97,504)
Maintenance	228,782	316,849	265,006	296,933	198,723	266,862	295,145	(1,788)
Leisure Services	992,161	1,249,004	1,586,215	1,764,806	1,184,038	1,532,824	2,177,689	412,883
Emergency & Debris Removal	117,547	174,365	266,339	1,243,822	516,119	552,635	116,045	(1,127,778)
Emergency - Insurance	-	-	-	-	-	-	-	-
Non-Operating Expenditures	(621,594)	(588,331)	1,632,735	(36,606)	(646,200)	(734,965)	(121,364)	(84,758)
Budgeted Increase to Reserves	-	-	-	-	-	-	-	-
Total Expenditures / Uses	6,757,327	8,333,363	11,428,737	14,375,339	7,119,057	9,468,378	13,762,609	(612,730)
Sources over / (under) Uses	5,807,594	7,667,943	(583,785)	-	257,165	555,710	0	(282,701)

City of Callaway
Water Fund Summary
FY 2025 Budget

9/19/2024 FINAL Budget 2025

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals thru June 2024	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY24 Budget
Revenue / Sources by Type								
Impact & Capital Extension Fees	\$ 297,017	\$ 211,354	\$ 78,446	\$ 119,000	\$ 95,348	\$ 125,269	\$ 130,000	\$ 11,000
Grants	-	-	-	-	-	-	-	-
Charges for Services	3,125,860	3,385,518	3,617,531	3,644,912	2,854,918	3,755,897	3,826,885	181,973
Interest Income	956	12,611	133,309	150,000	139,000	185,333	175,000	25,000
Sale of Fixed Assets	15,500	552	147,612	-	5,700	6,840	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-
Other Non-Operating Revenues	18,974	18,974	19,338	19,411	14,646	19,474	18,974	(500)
Use of Reserves	-	-	-	453,761	-	-	200,000	200,000
Total Revenues / Sources	3,458,308	3,629,009	3,996,237	4,387,084	3,109,612	4,092,814	4,350,859	417,472
Expenditures/ Uses by Department								
Personnel	383,390	421,399	627,135	656,915	435,725	597,966	687,438	30,523
Cost of Water	873,832	919,674	1,012,500	1,104,576	727,827	1,145,936	1,180,314	75,738
Operating Expenses	818,184	834,531	747,203	469,107	233,330	349,606	415,300	(53,807)
Debt Service	364,282	346,184	328,788	696,184	232,414	696,184	694,559	(1,625)
Capital Outlay	-	-	-	731,329	603,038	702,928	331,250	(400,079)
Transfers Out	518,862	566,734	633,363	728,973	516,403	688,537	1,041,998	313,025
Budgeted Increase to Reserves	-	-	-	-	-	-	296,404	296,404
Total Expenditures / Uses	2,958,549	3,088,521	3,348,990	4,387,084	2,748,736	4,181,157	4,350,859	(36,225)
Sources over / (under) Uses	499,759	540,488	647,247	-	360,876	(88,343)	(0)	453,697

**City of Callaway
Sewer Fund Summary
FY 2025 Budget**

9/19/2024

FINAL Budget 2025

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals thu June 2024	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY24 Budget
Revenue / Sources by Type								
Impact & Capital Extension Fees	\$ 538,229	\$ 365,299	\$ 81,604	\$ 77,500	\$ 118,425	\$ 156,619	\$ 132,500	\$ 55,000
Grant Revenues	-	-	-	-	-	-	897,000	897,000
Charges for Services	4,269,908	4,590,352	4,875,962	5,099,521	3,815,222	5,085,288	5,389,670	290,149
Interest Income	4,522	49,870	450,771	478,990	440,476	532,301	497,500	18,510
Sale of Fixed Assets	13,000	-	266	-	1,615	1,615	-	-
Transfers In	29,816	16,313	728,432	-	-	-	-	-
Other Non-Operating Revenues	326,237	552,804	324,120	18,974	14,229	18,972	18,974	-
Use of Reserves	-	-	-	-	-	-	-	-
Total Revenues / Sources	5,181,712	5,574,639	6,461,155	5,674,985	4,389,966	5,794,795	6,935,644	1,260,659
Expenditures/ Uses by Department								
Personnel	305,068	367,259	569,048	579,903	369,045	490,970	631,633	51,730
Cost of Sewer Treatment	1,675,825	1,762,842	1,753,059	2,139,408	1,639,609	2,236,145	2,331,955	192,547
Operating Expenses	746,294	704,126	813,980	472,915	223,600	320,276	417,640	(55,275)
Debt Service	366,251	349,434	335,038	701,684	232,914	701,684	700,059	(1,625)
Capital Outlay	-	-	-	1,036,850	5,000	221,712	2,058,046	1,021,196
Transfers Out	518,862	566,734	589,592	744,225	494,128	658,838	715,836	(28,389)
Budgeted Increase to Reserves	-	-	-	-	-	-	80,475	80,475
Total Expenditures / Uses	3,612,300	3,750,394	4,060,716	5,674,985	2,964,296	4,629,625	6,935,644	1,260,659
Sources over / (under) Uses	1,569,412	1,824,245	2,400,438	-	1,425,671	1,165,170	0	0

City of Callaway
Solid Waste Fund Summary
FY 2025 Budget

9/19/2024 FINAL Budget 2025

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals thu June 2024	FY 2024 Projected	FY 2025 Budget	Incr (Decr) from FY24 Budget
Revenue / Sources by Type								
Charges for Services	\$ 731,108	\$ 774,216	\$ 798,199	\$ 1,116,792	\$ 791,555	\$ 1,055,341	\$ 1,065,894	\$ (50,898)
Grant Revenue	-	-	-	-	-	-	-	-
Interest Income	225	4,542	49,038	38,273	54,823	68,097	51,073	12,800
Sale of Fixed Assets	16,000	-	-	-	-	-	-	-
Sale of Scrap	10,089	2,253	1,373	1,500	2,077	2,077	2,000	500
Transfers In	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Total Revenues / Sources	757,422	781,011	848,610	1,156,565	848,455	1,125,515	1,118,967	(37,598)
Expenditures/ Uses by Department								
Personnel	190,153	234,739	186,187	283,012	148,552	207,579	261,690	(21,322)
Operating Expenses	277,646	296,093	301,487	535,714	178,274	393,089	440,381	(95,333)
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Indirect Allocation	109,536	123,408	117,900	131,321	98,487	131,316	131,528	207
Budgeted Increase to Reserves	-	-	-	206,518	-	-	285,368	285,368
Total Expenditures / Uses	577,336	654,241	605,575	1,156,565	425,313	731,985	1,118,967	168,920
 Sources over / (under) Uses	 180,085	 126,770	 243,035	 -	 423,142	 393,530	 0	 (206,518)