

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Executive Salaries	\$ 21,000.00	\$ 18,000.00
	Social Security Tax	\$ 1,116.00	\$ 1,116.00
	Medicare	\$ 261.00	\$ 261.00
	Workers Comp Insurance	\$ 352.43	\$ 746.30
	Telephone Service	\$ 2,528.08	\$ 2,528.08
	Insurance & Bonds	\$ 492.68	\$ 18,626.36
	Community Outreach	\$ 5,000.00	\$ 5,000.00
	Misc. Expense	\$ 5,000.00	\$ 5,000.00
	Dues & Subscriptions	\$ 1,080.00	\$ -
Legislative	Department Total	\$ 36,830.18	\$ 51,277.74
	Legal Counsel Fees	\$ 65,000.00	\$ 95,000.00
Legal	Department Total	\$ 65,000.00	\$ 95,000.00
	Salaries-Regular	\$ 311,653.25	\$ 311,792.55
	Social Security Tax	\$ 19,124.10	\$ 19,331.14
	Medicare	\$ 4,472.57	\$ 4,520.99
	FRS Retirement Expense	\$ 31,721.84	\$ 30,398.37
	VALIC Retirement Expense	\$ 8,542.28	\$ 9,212.24
	Health Insurance	\$ 92,449.63	\$ 78,322.86
	Workers Comp Ins	\$ 532.25	\$ 8,012.72
	Professional Services	\$ 5,000.00	\$ 8,820.00
	Audit Expense	\$ 11,000.00	\$ 9,125.00
	Contractual Svc-Reg	\$ 2,000.00	\$ 5,000.00
	Contractual Svc-Computer	\$ 44,151.66	\$ 55,000.00
	Bank Charges	\$ 250.00	\$ 200.00
	Late Fees	\$ 100.00	\$ 100.00
	Travel Expense	\$ 5,000.00	\$ 5,000.00
	Telephone Service	\$ 7,000.00	\$ 7,500.00
	Postage	\$ 1,000.00	\$ 1,000.00
	Utilities	\$ 10,000.00	\$ 9,000.00
	Lease/Rent	\$ 5,000.00	\$ 5,000.00
	Bonds & Insurance	\$ 150.00	\$ 150.00
	Insurance	\$ 17,463.25	\$ 20,548.13
	Repairs & Maintenance	\$ 5,000.00	\$ 5,000.00
	Notices & Legals	\$ 5,000.00	\$ 10,000.00
	Miscellaneous Expense	\$ 1,500.00	\$ 1,000.00
	Cash Over/Short	\$ -	\$ 100.00
	Waukesha Way	\$ 16,000.00	\$ 20,000.00
	Supplies	\$ 19,000.00	\$ 15,000.00
	Uniform Allowance	\$ 2,500.00	\$ -
	Dues/License/Membership	\$ 5,500.00	\$ 5,500.00
	Education/Recertification	\$ 5,000.00	\$ 5,000.00
	Equipment	\$ -	\$ 8,353.15
Admin	Department Total	\$ 636,110.83	\$ 679,987.15

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Salaries-Regular	\$ 56,904.22	\$ -
	Social Security Tax	\$ 3,490.86	\$ -
	Medicare	\$ 816.41	\$ -
	Retirement Expense	\$ 23,197.37	\$ -
	Health Insurance	\$ 17,307.58	
	Workers Comp Insurance	\$ 1,544.79	\$ -
	Legal & Professional Services	\$ 15,000.00	\$ -
	Court Filing Fees	\$ 3,500.00	\$ -
Code Enforcement	Department Total	\$ 121,761.23	\$ -
	Salaries-Regular	\$ 564,004.45	\$ 636,514.22
	K-9 Reimbursement	\$ 7,368.05	\$ 7,371.00
	Social Security Tax	\$ 38,177.04	\$ 39,920.88
	Medicare	\$ 8,928.50	\$ 9,336.34
	FRS Retirement Expense	\$ 257,171.03	\$ 201,408.45
	VALIC Retirement Expense	\$ 4,666.23	\$ 4,158.83
	Health Insurance	\$ 179,042.11	\$ 155,787.72
	Workers Comp Ins	\$ 12,132.91	\$ 19,341.00
	Contractual Svc-Reg	\$ 14,000.00	\$ 14,000.00
	Contractual Svc-Computer	\$ 60,000.00	\$ 60,000.00
	Holmes Co Commissioners	\$ 49,000.00	\$ 490,000.00
	Investigations	\$ 1,700.00	\$ 1,700.00
	Bank Charges	\$ -	\$ -
	Travel Expense	\$ 6,000.00	\$ 6,000.00
	Telephone Service	\$ 20,000.00	\$ 20,000.00
	Postage	\$ 300.00	\$ 300.00
	Utilities	\$ 4,500.00	\$ 4,500.00
	Vehicle Lease	\$ 35,000.00	\$ 35,000.00
	Lease - Copier/Toughbooks	\$ 12,000.00	\$ 12,000.00
	Insurance	\$ 26,662.61	\$ 23,392.85
	Repairs & Maintenance	\$ 30,000.00	\$ 30,000.00
	Community Outreach	\$ 4,500.00	\$ 5,000.00
	Police Auxiliary-Special Acct	\$ 7,000.00	\$ 4,500.00
	Miscellaneous Expense	\$ -	\$ 7,000.00
	Police Forfeiture Fund-Special	\$ 35,000.00	\$ -
	Supplies	\$ 5,000.00	\$ 35,000.00
	Uniforms	\$ 15,000.00	\$ 15,000.00
	Fuel/Oil	\$ 45,000.00	\$ 35,000.00
	Dues/License/Membership	\$ 3,000.00	\$ 3,000.00
	Education/Recertification	\$ 7,500.00	\$ 7,500.00
	Equipment	\$ -	\$ 19,139.17
Police	Department Total	\$ 1,452,652.93	\$ 1,460,870.46

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Salaries-Other	\$ 57,855.00	\$ 57,180.00
	Volunteer Stipend	\$ 42,500.00	\$ 37,500.00
	Social Security Tax	\$ 3,549.81	\$ 3,545.16
	Medicare	\$ 830.20	\$ 829.10
	Retirement Expense	.	\$ -
	Health Insurance	\$ -	\$ -
	Workers Comp Ins	\$ 2,168.78	\$ 2,000.00
	Professional Services	\$ -	\$ -
	Contractual Svc-Reg	\$ 500.00	\$ 500.00
	Contractual Svc-Computer	\$ 6,000.00	\$ 2,000.00
	Holmes Co Commissioners	\$ 22,000.00	\$ 22,000.00
	Travel Expenses	\$ 750.00	\$ 500.00
	Telecommunications	\$ 6,000.00	\$ 8,000.00
	Postage	\$ -	\$ -
	Utilities	\$ 8,500.00	\$ 8,500.00
	Lease/Rent	\$ 2,000.00	\$ -
	Gen Insurance	\$ 25,837.59	\$ 17,331.08
	Repairs & Maintenance	\$ 55,000.00	\$ 55,000.00
	Community Outreach	\$ 5,000.00	\$ 5,000.00
	Fire Dept-Special Acct	\$ -	\$ -
	Miscellaneous Expense	\$ -	\$ 500.00
	Supplies	\$ 15,000.00	\$ 22,000.00
	PPE	\$ 12,000.00	\$ 11,000.00
	Uniforms	\$ 6,000.00	\$ 9,000.00
	Fuel/Oil	\$ 15,000.00	\$ 10,000.00
	Dues/Subscriptions	\$ 800.00	\$ 2,000.00
	Permits/Vehicle Titles/Tags	\$ -	
	Fire Safety Education	\$ 2,000.00	\$ 2,000.00
	Equipment	\$ 25,000.00	\$ 29,874.48
	Capital Outlay Expense	\$ 10,000.00	\$ 10,000.00
Fire	Department Total	\$ 324,291.38	\$ 316,259.83

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Salaries-Regular	\$ -	\$ 8,742.46
	Social Security Tax	\$ -	\$ 542.03
	Medicare	\$ -	\$ 126.77
	Valic Retirement	\$ -	\$ 714.21
	Health Insurance	\$ -	\$ 3,771.28
	Workers Comp Ins	\$ -	\$ 282.11
	Unemployment Compensation	\$ -	\$ -
	Contractual Svc-Reg	\$ -	
	Holmes Co Commissioners	\$ 25,000.00	\$ 25,000.00
	Telephone Service	\$ -	\$ 1,200.00
	Utilities	\$ 1,200.00	\$ 1,500.00
	Insurance	\$ 234.47	\$ 315.43
	Tree Trimming And Cutting	\$ -	\$ 1,500.00
	Operating Supplies	\$ 200.00	\$ 200.00
	Uniforms	\$ 20,000.00	\$ 125.00
	Fuel/Oil	\$ -	\$ -
	Land Purchase	\$ -	\$ -
	Equipment	\$ -	\$ -
	Capital Outlay Expense	\$ -	\$ -
Cemetery	Department Total	\$ 46,634.47	\$ 44,019.29
	Salaries-Regular	\$ 158,389.69	\$ 157,610.44
	Social Security Tax	\$ 9,708.56	\$ 9,771.85
	Medicare	\$ 2,270.55	\$ 2,285.35
	FRS Retirement Expense	\$ 16,281.40	\$ 16,853.56
	VALIC Retirement Expense	\$ 4,665.26	\$ 3,968.04
	Health Insurance	\$ 51,568.97	\$ 50,372.96
	Workers Comp Ins	\$ 8,972.04	\$ 4,492.53
	Unemployment Compensation	\$ -	
	R/R Contracts	\$ 10,000.00	\$ 10,000.00
	Holmes County Board of County Comm	\$ 40,000.00	\$ 40,000.00
	Telephone Service	\$ 500.00	\$ 500.00
	Utilities	\$ 75,000.00	\$ 75,000.00
	Rent/Lease	\$ 16,030.32	\$ 16,030.32
	Insurance	\$ 9,888.22	\$ 11,822.14
	Repairs & Maintenance	\$ 15,000.00	\$ 15,000.00
	Depreciation Expense	\$ -	\$ -
	Miscellaneous Expense	\$ 18,000.00	\$ 18,000.00
	Street Signs	\$ 3,500.00	\$ 3,500.00
	Fuel Tax	\$ 200.00	\$ 200.00
	Tree Trimming and Cutting	\$ -	\$ 11,000.00
	Disposal-Trash/Dead Animals	\$ 4,000.00	\$ 4,000.00
	Down Home Street Festival	\$ -	\$ -
	Supplies	\$ 30,000.00	\$ 30,000.00
	Street Decorations	\$ 20,000.00	\$ 20,000.00
	Uniforms	\$ 1,500.00	\$ 2,000.00
	Fuel/Oil	\$ 4,500.00	\$ 4,500.00
	Engineer Services	\$ 40,000.00	\$ 50,692.56
	2018 CDBG	\$ -	

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Rif Parking Lot	\$ -	
	Rif Drainage	\$ -	
	Road Materials/Culverts	\$ -	
	Permits/Vehicle Titles/Tags	\$ 150.00	\$ 150.00
	Education/Recertification	\$ -	\$ -
	Land/Easement Fees	\$ -	\$ -
	Equipment	\$ -	\$ 14,537.86
	Capital Outlay Expense	\$ -	\$ -
	Debt Service	\$ -	\$ -
	Interest	\$ -	\$ -
	FDOT Beautification Grants	\$ -	\$ -
	Hubbard Street Repairs	\$ -	\$ -
Streets	Department Total	\$ 540,125.02	\$ 572,287.60
	Street Repairs	\$ 75,000.00	\$ 85,000.00
Street Repair	Department Total	\$ 75,000.00	\$ 85,000.00
	Arthropod Control	\$ 5,000.00	\$ 5,000.00
Health	Department Total	\$ 5,000.00	\$ 5,000.00
	Salaries-Regular	\$ 52,176.14	\$ 51,115.06
	Social Security Tax	\$ 3,197.72	\$ 3,169.13
	Medicare	\$ 747.85	\$ 741.17
	VALIC Retirement Expense	\$ 3,997.03	\$ 4,666.80
	Health Insurance	\$ 17,228.11	\$ 15,566.89
	Workers Comp Ins	\$ 1,198.73	\$ 1,931.96
	Utilities	\$ 72,000.00	\$ 72,000.00
	Rent/Lease	\$ 5,000.00	\$ 10,500.00
	Insurance	\$ 7,909.13	\$ 8,478.26
	Repairs & Maintenance	\$ 6,000.00	\$ 7,500.00
	Miscellaneous Expense	\$ -	\$ -
	Supplies	\$ 5,000.00	\$ 5,000.00
	Uniforms	\$ 500.00	\$ 500.00
	Fuel/Oil	\$ 6,000.00	\$ 6,000.00
	Engineering Services	\$ -	\$ -
	Equipment	\$ -	\$ -
Parks & Rec	Department Total	\$ 180,954.72	\$ 187,169.27

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Audit Expense	\$ 11,000.00	\$ 9,125.00
	Garbage Services	\$ 849,132.27	\$ 775,849.56
	Contractual Svc-Computer	\$ 10,000.00	\$ 8,000.00
Sanitation	Department Total	\$ 870,132.27	\$ 792,974.56

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Salaries-Regular	\$ 416,320.74	\$ 369,687.47
	Social Security Tax	\$ 25,529.79	\$ 22,920.62
	Medicare	\$ 5,970.68	\$ 5,360.47
	FRS Retirement Expense	\$ 63,552.06	\$ 43,578.06
	VALIC Retirement Expense	\$ 3,409.16	\$ 6,152.98
	Health Insurance	\$ 143,160.34	\$ 115,857.39
	Workers Comp Insurance	\$ 6,893.18	\$ 13,601.32
	Unemployment Compensation	\$ -	\$ -
	Professional Services	\$ 5,000.00	\$ 5,000.00
	Surveying	\$ -	\$ -
	ADM-Water Rate Study	\$ -	\$ -
	Audit Expense	\$ 11,000.00	\$ 13,375.00
	R/R & Tank Contracts	\$ -	\$ 25,000.00
	Contractual SVC-Computer	\$ 11,000.00	\$ 11,000.00
	Bank Charges	\$ 300.00	\$ 200.00
	Travel Expense	\$ -	\$ -
	Telephone Service	\$ 7,000.00	\$ 6,000.00
	Postage	\$ 6,000.00	\$ 6,000.00
	Utilities	\$ 67,100.00	\$ 61,000.00
	Rentals & Leases	\$ 900.00	\$ -
	Bonds & Insurance	\$ 900.00	\$ -
	Insurance	\$ 39,411.31	\$ 28,238.46
	Repairs & Maintenance	\$ 100,000.00	\$ 60,000.00
	Notices & Legal	\$ -	\$ -
	Depreciation Expense	\$ -	\$ -
	Misc. Expense	\$ 500.00	\$ 500.00
	Provide for Doubtful Accts	\$ 500.00	\$ -
	Cash Over/Short	\$ 100.00	\$ -
	Credit Card Fees	\$ -	\$ 35,000.00
	Supplies	\$ 50,000.00	\$ 22,000.00
	Uniforms	\$ 3,500.00	\$ 4,000.00
	Fuel/Oil	\$ 17,471.83	\$ 15,500.00
	Water Tap Supplies	\$ 15,000.00	\$ 15,000.00
	Water Meters & Supplies	\$ 30,000.00	\$ 30,000.00
	Chemicals	\$ 27,500.00	\$ 27,500.00
	Laboratory Expense	\$ 15,000.00	\$ 15,000.00
	Engineer Services	\$ 15,000.00	\$ -
	Engineer-NWFWMD Reclaimed Water	\$ -	\$ -
	Dues/License/Membership	\$ 1,000.00	\$ 1,000.00
	Permits	\$ 500.00	\$ 500.00
	Education/Recertification	\$ 800.00	\$ 800.00
	Transfer to General Fund	\$ 800.00	\$ -
	Transfer to Sanitation Fund	\$ -	\$ -
	Transfer to Sewer Fund	\$ -	\$ -
	Land/Easements	\$ -	\$ -
	Equipment	\$ 150,000.00	\$ 52,300.00
	Capital Outlay Expense	\$ -	\$ -
	SRF	\$ -	\$ -
	SRF Service Fees	\$ 9,222.50	\$ -
	Transfer USDA Debt Service-Prin	\$ 42,000.00	\$ -

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Transfer SRF Debt Service-Prin	\$ 50,899.39	\$ -
	Interest-2005A 91-12	\$ 36,756.38	\$ -
	Interest-2005B 91-13	\$ 6,957.25	\$ -
	Interest-Loan 300110	\$ 359.27	\$ 570.88
	Interest-Loan 300111	\$ 401.40	\$ 638.66
	Interest-Loan 300140	\$ 1,560.06	\$ 2,336.96
	Interest-Loan 300141	\$ 1,560.06	\$ -
	Interest-Loan 300160	\$ -	\$ -
Water	Department Total	\$ 1,390,835.38	\$ 1,015,618.27

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Salaries Regular	\$ 265,457.36	\$ 275,032.30
	Social Security Tax	\$ 16,272.36	\$ 17,052.00
	Medicare	\$ 3,805.63	\$ 3,987.97
	FRS Retirement Expense	\$ 40,507.27	\$ 33,072.26
	VALIC Retirement Expense	\$ -	\$ 3,798.08
	Health Insurance	\$ 85,791.29	\$ 77,379.06
	Workers Comp Ins	\$ 4,241.63	\$ 9,203.92
	Audit Expense	\$ 11,000.00	\$ 13,375.00
	Contractual Svc-Reg	\$ 1,500.00	\$ 1,500.00
	Contractual Svc-Computer	\$ 21,289.95	\$ 15,000.00
	Telephone Service	\$ 7,000.00	\$ 7,000.00
	Postage	\$ 15,000.00	\$ 9,000.00
	Utilities	\$ 185,000.00	\$ 185,000.00
	Rentals And Lease Expense	\$ -	\$ -
	Insurance	\$ 94,446.59	\$ 84,086.92
	Education/Recertification	\$ 3,000.00	\$ 3,000.00
	Repairs & Maintenance	\$ 150,000.00	\$ 85,000.00
	Notices & Legal	\$ -	\$ -
	Miscellaneous Expense	\$ 300.00	\$ 300.00
	Depreciation Expense	\$ -	\$ -
	Special Waste	\$ 26,000.00	\$ 26,000.00
	Supplies	\$ 40,000.00	\$ 40,000.00
	Uniforms	\$ 2,500.00	\$ 2,500.00
	Fuel/Oil	\$ 22,000.00	\$ 8,000.00
	Sewer Tap Supplies	\$ 30,000.00	\$ 30,000.00
	Chemicals	\$ 45,000.00	\$ 27,500.00
	Laboratory Expense	\$ 57,540.80	\$ 30,000.00
	Engineering & Inspections	\$ -	\$ -
	Dues/License/Membership	\$ 11,500.00	\$ 1,000.00
	Certification/Permits	\$ 7,000.00	\$ 11,500.00
	Fines	\$ 3,000.00	\$ -
	Transfer To General Fund	\$ -	\$ -
	Transfer To Sanitation	\$ -	\$ -
	Equipment	\$ -	\$ -
	Capital Outlay Expense	\$ -	\$ -
	2006 Sewer Rehabilitation	\$ -	\$ -
	WW30016 - WWTF Upgrade	\$ -	\$ -
	Camp Branch	\$ -	\$ -
	SRF Services Fees	\$ -	\$ -
	Lift Station Pumps	\$ 200,000.00	\$ 145,415.00
	Transfer USDA Debt Service-Prin	\$ 147,900.00	\$ -
	Transfer SRF Debt Service-Prin	\$ 77,324.72	\$ -
	Interest-B	\$ -	\$ -
	Interest-A	\$ -	\$ -
	Interest-1	\$ -	\$ -
	Interest-427	\$ -	\$ -
	Interest-2	\$ -	\$ -
	Interest-145	\$ -	\$ -
	Interest-1989A 92-06	\$ 12,365.00	\$ -
	Interest-1989B 92-08	\$ 3,560.00	\$ -

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	Interest-2012A 92-15	\$ 48,565.00	\$ -
	Interest-2012B 92-18	\$ 3,135.00	\$ -
	Interest-Loan 300132	\$ 2,133.25	\$ 3,300.00
	Interest-Loan 300100	\$ 2,133.25	\$ -
	Interest-Loan 300120	\$ -	\$ -
Sewer	Department Total	\$ 1,646,269.09	\$ 1,148,002.50

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
TOTAL	Budget	AMOUNT	AMOUNT
	Expense Total	\$ 7,391,597.50	\$ 7,903,245.67

FY 2027	Description	3.5 MILLS	FY 2026 BUDGET
	General Fund	\$ 1,366,392.48	\$ 1,477,383.17
	Transfer In/(Out)	\$ 667,267.01	\$ 1,449,779.00
	Other Revenue	\$ 75,000.00	\$ 85,000.00
	Reserves	\$ -	\$ -
	Ad Valorem	\$ 518,257.00	\$ 484,709.16
	Total Revenue	\$ 2,626,916.49	\$ 3,496,871.33
	Sanitation	\$ 1,148,128.13	\$ 1,034,461.42
	Water	\$ 1,778,160.24	\$ 1,629,454.86
	Sewer	\$ 1,838,392.64	\$ 1,742,458.06
	Transfer In/(Out)	\$ -	\$ -
	Total Enterprise	\$ 4,764,681.01	\$ 4,406,374.35
	Total Revenue	\$ 7,391,597.50	\$ 7,903,245.67
	Total Expense	\$ 7,391,597.50	\$ 7,903,245.67
		\$ 0.00	\$ -
	TOTAL 2027 INCLUDING GRANT FUNDING		
	Grant Funding	\$ 8,227,157.14	\$ 8,971,454.07
	General Fund	\$ 1,366,392.48	\$ 1,477,383.17
	Transfer In/(Out)	\$ 667,267.01	\$ 1,449,779.00
	Other Revenue	\$ 75,000.00	\$ 85,000.00
	Reserves	\$ -	\$ -
	Ad Valorem	\$ 518,257.00	\$ 484,709.16
	Total Revenue	\$ 10,854,073.63	\$ 12,468,325.40
	Sanitation	\$ 1,148,128.13	\$ 1,034,461.42
	Water	\$ 1,778,160.24	\$ 1,629,454.86
	Sewer	\$ 1,838,392.64	\$ 1,742,458.06
	Transfer In/(Out)	\$ -	\$ -
	Total Enterprise	\$ 4,764,681.01	\$ 4,406,374.35
		8%	
	Total Revenue	\$ 15,618,754.64	\$ 16,874,699.74
	Total Expense	\$ 15,618,754.64	\$ 16,874,699.74
		\$ 0.00	\$ -