FY2026 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU APR-2025	PROJECTED MAY-SEP-2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Ad Valorem Taxes	3,099,718	4,560,317	6,058,611	5,880,768	177,843	6,058,611	7,673,690
Ad Valorem Taxes - Prior Years	1,308	3,541	-	-	-	-	-
Ad Valorem Taxes-Discount	(119,809)	(174,066)	(242,300)	(227,168)	-	(227,168)	(306,900)
FPL Franchise Fee	331,283	420,305	456,400	262,145	187,246	449,391	502,300
Gas Franchise Fee	44,050	187,239	68,200	26,268	45,534	71,802	91,100
Solid Waste Franchise Fee	19,520	25,911	32,000	13,487	18,882	32,369	36,200
Public Service Tax-Electricity	408,914	535,161	559,000	274,663	274,663	549,326	614,000
Public Service Tax-Water	75,926	172,978	187,400	73,303	102,624	175,927	196,600
Public Service Tax-Gas	100,430	125,726	126,200	80,896	80,896	161,792	180,800
Communications Service Tax	122,167	148,617	159,800	91,859	65,614	157,473	159,800
Occupational Licenses	51,612	35,567	27,300	21,122	15,087	36,209	36,200
Building Permits-Admin Fee	94,445	98,152	85,600	67,451	48,179	115,630	107,200
General Government	1,132	-	-	-	-	-	-
State Revenue Sharing	28,123	50,000	70,100	48,741	34,815	83,556	70,100
Alcoholic Beverage License	649	1,101	1,100	-	1,100	1,100	1,100
Other Public Safety Chgs./Fees	9,413	17,232	6,500	6,000	6,000	12,000	9,400
Garbage/Solid Waste Revenue	233,430	435,061	233,400	188,228	246,833	435,061	435,100
Penalties	-	-	-	2,594	-	2,594	-
Other Operating Revenues	15,720	13,398	12,800	5,519	3,942	9,461	9,500
Special Events	12,900	10,200	-	11,100	-	11,100	-
Event Sponsors	58,400	58,150	-	25,920	-	25,920	-
Judgements and Fines	2,626	5,983	-	4,338	3,099	7,437	-
Interest - Investments	51,035	224,324	-	179,808	128,434	308,242	-
Interest-Tax Collector	3,755	6,869	-	4,841	-	4,841	-
Special Assessments-Tax Collector	357,057	495,407	802,900	790,003	-	790,003	1,006,300
Special Assessments-Delinquent	281	561	-	-	-	-	-
Special Assmnts- Discounts	(13,026)	(19,205)	(32,100)	(30,410)	-	(30,410)	(40,300)
Other Miscellaneous Revenues	-	2,650	-	-	-	-	-
Lien Search Fees	12,968	12,540	10,000	7,980	5,700	13,680	12,500
TOTAL REVENUES	**5,004,027**	**7,453,719**	**8,622,911**	**7,809,456**	**1,446,491**	**9,255,947**	**10,794,690**
EXPENDITURES							
Legislative							
Mayor/Council Stipend	60,000	60,000	60,000	34,143	25,000	59,143	60,000
FICA Taxes	4,590	4,590	4,600	2,612	1,900	4,512	4,600
ProfServ-Legislative Expense	-	-	75,000	8,000	8,000	16,000	16,000
Telephone, Cable and Internet Service	3,916	4,731	5,300	2,376	1,697	4,073	4,700
Lease - Building	-	9,550	9,100	6,500	4,643	11,143	176,000
Public Officials Insurance	3,500	4,557	5,500	4,557	-	4,557	5,500
Misc-Event Expense	211,992	254,035	274,400	33,194	220,841	254,035	254,000
Council Expenses	33,174	75,275	78,400	38,265	27,332	65,597	75,300
Dues, Licenses, Subscriptions	1,273	3,850	3,800	5,400	1,700	7,100	7,100
Total Legislative	**318,445**	**416,828**	**516,100**	**135,047**	**291,113**	**426,160**	**603,200**
City Manager							
Contracts-City Manager	213,600	230,682	249,800	145,717	104,083	249,800	258,500
Public Relations	-	-	50,000	25,184	3,000	28,184	50,000
Miscellaneous Expenses	-	792	-	-	-	-	-
Office Supplies	11,343	12,171	12,700	3,532	2,523	6,055	6,100
Dues, Licenses, Subscriptions	1,924	2,475	2,700	1,612	1,088	2,700	2,700
Total City Manager	**226,867**	**246,120**	**315,200**	**176,045**	**110,694**	**286,739**	**317,300**
City Clerk							
ProfServ-Web Site Maintenance	6,100	8,324	8,300	3,558	4,042	7,600	7,600
Contracts-City Clerk	212,200	218,600	233,300	131,092	93,042	224,134	233,100
Postage & Freight	779	1,921	-	382	273	655	1,900
Printing	21	136	15,500	-	-	-	12,500
Legal Advertising	17,543	9,103	17,500	6,644	4,746	11,390	17,500
Miscellaneous Services	100	804	6,000	-	-	-	-
Miscellaneous Expenses	-	2,473	-	2,839	-	2,839	2,800
Office Supplies	2,885	606	2,900	-	-	-	2,900
Dues, Licenses, Subscriptions	20,063	31,984	26,100	14,398	21,202	35,600	35,600
Total City Clerk	**259,691**	**273,951**	**309,600**	**158,913**	**123,305**	**282,218**	**313,900**
Finance							
Auditing Services	7,000	7,000	7,800	500	7,800	8,300	8,100
Contracts-Finance	83,100	93,238	104,400	60,900	43,500	104,400	108,100
Office Supplies	-	133	-	1,100	-	1,100	-
Total Finance	**90,100**	**100,371**	**112,200**	**62,500**	**51,300**	**113,800**	**116,200**

FY2026 Detail Budget - General Fund

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU APR-2025	PROJECTED MAY-SEP-2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
Other Administrative Services							
ProfServ-Information Technology	84,623	88,796	76,600	42,497	42,803	85,300	85,300
Contracts-Admin. Service	277,757	308,186	441,100	257,308	183,792	441,100	456,500
Misc-Assessmnt Collection Cost	1,288	1,265	8,000	7,593	-	7,593	10,100
General Government	77	12,176	150,000	-	-	-	150,000
Total Other Administrative Services	**363,745**	**410,423**	**675,700**	**307,398**	**226,595**	**533,993**	**701,900**
Legal Counsel							
ProfServ-Legal Services	71,202	84,550	120,000	36,686	26,204	62,890	101,500
ProfServ-Legal Litigation	-	-	-	41,732	104,330	146,062	146,100
Total Legal Counsel	**71,202**	**84,550**	**120,000**	**78,418**	**130,534**	**208,952**	**247,600**
Facility Services							
Telephone, Cable and Internet Service	15,861	10,830	9,200	5,472	3,835	9,307	9,200
Lease - Building	-	-	25,000	-	-	-	25,000
Lease - Copier	9,105	12,823	12,900	7,652	5,374	13,026	13,200
Insurance(Liab,Auto,Property)	6,781	11,017	13,200	9,048	-	9,048	13,900
Miscellaneous Services	1,547	578	1,700	532	-	532	1,500
Cleaning Services	25,545	18,922	13,300	8,602	6,144	14,746	14,700
Principal-Capital Lease Payments	21,905	22,746	19,100	13,548	8,208	21,756	6,900
Interest-Capital Lease Payments	5,967	5,443	2,100	1,895	621	2,516	200
Total Facility Services	**86,711**	**82,359**	**96,500**	**46,749**	**24,182**	**70,931**	**84,600**
Community Services							
Contacts-Solid Waste	810,480	1,091,110	1,212,000	696,895	497,782	1,194,677	1,335,200
Contracts-Sheriff	859,790	1,025,583	1,066,600	622,187	444,419	1,066,606	1,398,600
Electricity	125,574	121,824	132,300	102,587	73,276	175,863	253,900
R&M-Community Maintenance	28,300	29,100	30,100	17,558	12,542	30,100	31,200
Operating Supplies	57,280	58,649	57,300	-	58,649	58,649	58,600
Roadway Services	25,510	-	6,800	4,796	3,000	7,796	4,000
Total Community Services	**1,906,934**	**2,326,266**	**2,505,100**	**1,444,023**	**1,089,668**	**2,533,691**	**3,081,500**
Capital Expenditures & Projects							
Cap Outlay-Equipment	6,378	37,761	-	-	-	-	-
Capital Improvements	-	-	50,000	-	-	-	50,000
Capital Outlay-Software	65,926	-	-	-	-	-	-
Total Capital Expenditures & Projects	**72,304**	**37,761**	**-**	**-**	**-**	**-**	**50,000**
Other Fees and Charges							
Misc-Contingency	15,772	21,365	232,500	1,099	-	1,099	273,300
Total Other Fees and Charges	**15,772**	**21,365**	**232,500**	**1,099**	**-**	**1,099**	**273,300**
Reserves							
1st Quarter Operating Reserve	-	-	1,220,700	-	-	-	1,434,900
Capital Projects Reserve	-	-	1,500,000	-	-	-	1,500,000
Total Reserves	**-**	-	**2,720,700**	-	-	-	**2,934,900**
TOTAL EXPENDITURES	**3,411,771**	**3,999,994**	**7,603,600**	**2,410,192**	**2,047,391**	**4,457,583**	**8,724,400**
Excess (deficiency) of revenues over (under) expenditures	1,592,256	3,453,725	1,019,311	5,399,264	(600,900)	4,798,364	2,070,290
OTHER FINANCING SOURCES (USES)							
Initiation of Financed Purchase	65,926	-	-	-	-	-	-
Nonoperating Grant Expense	-	-	-	(724,735)			
Contribution to/(Use of) Fund Balance		-	1,019,311	-	-	-	2,070,290
TOTAL OTHER SOURCES (USES)	**65,926**	-	**1,019,311**	**(724,735)**	**-**	**-**	**2,070,290**
Net change in fund balance	1,658,182	3,453,725	-	4,674,529	(600,900)	4,798,364	-
FUND BALANCE, BEGINNING	1,191,417	2,849,599	6,303,324	6,303,324	10,977,853	6,303,324	11,101,688
FUND BALANCE, ENDING	**$ 2,849,599**	**$ 6,303,324**	**6,303,324**	**$ 10,977,853**	**$ 10,376,953**	**$ 11,101,688**	**$ 11,101,688**

FY2026 Budget - Special Revenue Fund (Comprehensive Planning Services)

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU APR-2025	PROJECTED MAY-SEP-2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Building Permits	$ 1,079,748	$ 1,068,118	$ 1,966,300	$ 680,086	$ 485,776	$ 1,165,862	$ 2,283,400
Reinspection Fees	5,550	700	-	700	500	1,200	-
Building Permits-Surcharge	8,176	5,889	7,600	4,105	2,932	7,037	6,400
Other Building Permit Fees	121,950	93,600	30,000	52,800	37,714	90,514	30,000
Building Permits-Admin Fee	133,645	145,525	129,700	96,311	68,794	165,105	158,800
Engineering Permits	337,228	82,449	300,600	24,366	17,404	41,770	261,200
Planning/Zoning Permits	51,195	56,241	307,700	41,367	233,018	274,385	336,400
Other Misc. Revenue	1,000	5,988	-	-	-	-	-
TOTAL REVENUES	**1,738,492**	**1,458,510**	**2,741,900**	**899,735**	**846,138**	**1,745,873**	**3,076,200**
EXPENDITURES							
Comprehensive Planning							
ProfServ-Engineering	261,205	171,290	300,600	124,079	88,628	212,707	261,200
ProfServ-Information Technology	259,149	327,389	290,200	147,500	165,644	313,144	327,400
ProfServ-Legal Services	42,292	26,520	62,700	17,100	12,214	29,314	42,300
ProfServ-Planning/Zoning Board	284,853	336,413	307,700	160,058	114,327	274,385	336,400
ProfServ-Compliance Service	186,480	181,440	186,500	105,120	105,120	210,240	210,200
ProfServ-Building Permits	1,738,822	1,285,542	1,431,900	747,388	533,849	1,281,237	1,738,800
Special Magistrate	-	-	30,000	-	-	-	30,000
Telephone, Cable and Internet Service	5,036	4,998	7,000	3,204	2,190	5,394	5,300
Lease - Building	-	-	24,000	-	-	-	24,000
Lease - Copier	5,860	4,008	3,100	1,931	1,191	3,122	3,100
Printing	255	1,039	1,000	-	-	-	1,000
Miscellaneous Services	345	2,983	1,300	133	-	133	3,000
Admin Fee	113,200	71,476	32,700	19,075	13,625	32,700	33,800
Billing Service Fees	-	36,633	42,800	24,924	17,803	42,727	42,700
Office Supplies	518	919	2,100	115	-	115	900
Cleaning Services	16,550	18,695	13,000	8,380	5,986	14,366	14,400
Principal-Capital Lease Payments	-	-	4,800	-	-	-	1,700
Interest-Capital Lease Payments	-	-	500	-	-	-	-
TOTAL EXPENDITURES	**$ 2,914,565**	**$ 2,469,345**	**$ 2,741,900**	**$ 1,359,007**	**$ 1,060,577**	**$ 2,419,584**	**$ 3,076,200**
Excess (deficiency) of revenues Over (under) expenditures	(1,176,073)	(1,010,835)	-	(459,272)	(214,438)	(673,710)	-
OTHER FINANCING SOURCES (USES)							
Contribution to/(Use of) Fund Balance	(735,866)	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	**(735,866)**	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(1,911,939)	(1,010,835)	-	(459,272)	(214,438)	(673,710)	-
FUND BALANCE, BEGINNING	1,695,477	(216,462)	(1,227,297)	(1,227,297)	(1,686,569)	(1,227,297)	(1,901,008)
FUND BALANCE, ENDING	**$ (216,462)**	**(1,227,297)**	**(1,227,297)**	**$ (1,686,569)**	**$ (1,901,008)**	**$ (1,901,008)**	**$ (1,901,008)**

FY2026 Budget - Special Revenue Fund (Housing Assistance Program)

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU APR-2025	PROJECTED MAY-SEP-2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	$ 132,934	$ 120,464	$ -	$ 46,457	33,184	$ 79,641	$ -
Dividends	-	87,404	-	78,700	56,214	134,914	-
Housing Assistance Fee	807,660	860,383	300,000	539,588	385,420	925,008	300,000
TOTAL REVENUES	**$ 940,594**	**$ 1,068,251**	**$ 300,000**	**$ 664,745**	**$ 474,818**	**$ 1,139,563**	**$ 300,000**
EXPENDITURES							
Administration Fee	$ 14,504	$ 3,990	$ 21,000	$ -	$ -	$ -	$ 21,000
Assistance Program	55,925	65,425	279,000	-	61,424	61,424	279,000
TOTAL EXPENDITURES	**$ 70,429**	**$ 69,415**	**$ 300,000**	**$ -**	**$ 61,424**	**$ 61,424**	**$ 300,000**
Excess (deficiency) of revenues Over (under) expenditures	870,165	998,836	-	664,745	413,394	1,078,139	-
Net change in fund balance	870,165	998,836	-	664,745	413,394	1,078,139	-
FUND BALANCE, BEGINNING	3,517,971	4,388,136	5,386,972	5,386,972	-	5,386,972	6,465,111
FUND BALANCE, ENDING	**$ 4,388,136**	**$ 5,386,972**	**$ 5,386,972**	**$ 6,051,717**	**$ 413,394**	**$ 6,465,111**	**$ 6,465,111**