



Final Budget for Fiscal Year 2026

9/18/2025

Final Budget Hearing

City of Callaway
FY 2026 Budget
Table of Contents

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

City of Callaway
FY 2026 Budget Assumptions

Revenue Assumption

Advalorem Property Taxes Rate - Same as last years rate	2.7000
Increase Water Consumption Rate - Cover County Increase	\$ 0.05
Increase Sewer Consumption Rate - Cover County Increase	\$ 0.15
Increase Solid Waste fees	\$ -
Other Revenues - Historial	
FEMA - Based on Outstanding Submissions	\$ -

Expenditure Assumptions

Salaries and Wages Increase by \$0.75	\$ 0.75
Fire Department Shift Schedule change to 48/96 vs 24/48 Increased Overtime (10 per pay Period) plus \$2.00 increase all levels	
Increased Staffing - Leisure Serives 1, Solid Waste 1	2.00
FRS - Retirement based on State Increase	
Group Health Insurance increase based on new rates 100 % Employee only with 70% Employee Plus	0.00%
Sheriff's Department - Contract increase	5.00%
Other departmental expensese based on history & inflation	

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

City of Callaway
FY 2026 Department Budgeted Capital Expenditures

Department		Asset Discription	Priority by Dept	Cost of	New Asset	Justification	Replace Asset	Purchased In	Cost	Mileage	Book Value
Fire	522	Bunker Gear - 18 Sets	1	\$	61,000	Additional Clean Set per member					
Fire	522	Station Alerting System	2	\$	20,000	Newer digital system vs analog will provide better coverage and sound					
Fire	522	3 Portable Radios	3	\$	26,000	Currently have 15 but have 18 crew members active during emergencies.					
Fire	522	Land on Boat Race Road		\$	135,000	New Fire Station Site					
		Subtotal	\$	242,000					\$	242,000	
Leisure Services	572	1/2 Ton Pickup Double Cab		\$	30,000	New					
Leisure Services	572	Toro Realmaster 3100D		\$	60,169	2007 Toro Reelmaster 3100D					
Leisure Services	572	Ride On Spreader/Sprayer		\$	70,708	2007 Toro Mulli Pro 1250 Spray Pro					
Leisure Services	572	Patterson Park Paving Parking Spaces		\$	25,000	Asphalt Parking Lot					
Leisure Services	572	Rec Complex Pond Pavilion 20' x 40' w/ Concrete Pad		\$	25,000	For Fishing Rodeo Event and Rentals.					
Leisure Services	572	Gore Park Parking, Paving off Viola St		\$	80,000	Asphalt Parking Lot much needed overflow					
Leisure Services	572	Rec Complex Solar Lighting on Roadways/ Parking		\$	200,000	Solar Roadway Lighting for Safety & Convenience					
Leisure Services	572	Carpet		\$	20,000	Callaway Room is 10 years old all other 21 years					
Leisure Services	572	Toro Z-Master 2040Z Sand Pro		\$	31,692	04 Toro SandPro 3020: 3 Wheeler					
Leisure Services	572	Amphitheater		\$	150,000	New at Sports Complex					
		Subtotal	\$	692,569					\$	692,569	
Street	541	Stormwater Study		\$	300,000		Replace	Purchased			
							Asset	In	Cost	Mileage	Book Value
Street	541	Purpose Built Mower - (BoomAxe- ditches)		\$	255,197	Replace one or both JD Alamo Combo mower units. Issues with desing, windshield & maintenance cost are starting to increase.	37	1/16/2015	\$	99,772	\$ - 2014 J.D. 6115M Boom Mower w/I
		Subtotal	\$	555,197					\$	555,197	
Water	533	Water Meters		\$	105,000						
Water	533	Replace Fire Hydrants		\$	72,000						
Water	533	Chlorine Booster Station East Bay		\$	200,000						
		Subtotal	\$	377,000					\$	377,000	
Sewer	535	Lift Station Pump (6" t-Pump)		\$	130,000	Necessary Replacement					
Sewer	535	Spare Lift Station Pump		\$	12,500	Necessary Replacement					
Sewer	535	4 - Lift Station Rehabs		\$	2,392,000	Additional Lift Stations - Rolled from FY 2025	4- Lift Station Replacement (4, 8, 11& 31) & CEI				
Sewer	535	3 - Lift Station Rehabs		\$	100,131	Lift Station 17, 34 & 36					
Sewer	535	4 Door 1/2 Ton 4x4 Pick up		\$	47,000						
		Subtotal	\$	2,681,631					\$	2,681,631	
Solid Waste	534	Claw Truck		\$	225,000	Adding to the size of fleet to cover city growth and help with current aging trucks breaking down					
		Subtotal	\$	225,000					\$	225,000	
		Total City Budget	\$	4,773,397							

2026 Budget Summary

City of Callaway									
Budget Summary by Fund									
FY 2026 Budget									
Revenues									
								Total	Amended
								FY 2026	FY2025
								Budget	Budget
									%
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste		Incr/(Decr)
Revenue / Funding Sources									
Property Taxes	\$ 2,617,619	\$ 1,384,585						\$ 4,002,204	\$ 3,567,564 12.2%
Other Taxes	2,376,550			1,878,757				4,255,307	4,019,512 5.9%
Permits, Fees and Licenses	1,229,253							1,229,253	1,209,835 1.6%
Grants & Shared Revenue	3,487,884	1,250,000		14,282,775		-		19,020,659	25,443,365 -25.2%
Impact Fees & Spec Cap Fees	550,000				145,000	132,500		827,500	2,847,219 -70.9%
Charges for Services	270,079				3,872,850	5,352,021	1,082,093	10,577,043	10,547,676 0.3%
Judgement, Fines & Forfeitures	49,000							49,000	56,317 -13.0%
Interest Income	417,785	-		346,309	171,268	459,927	70,777	1,466,066	1,585,254 -7.5%
Rents and Royalties	103,300							103,300	80,736 27.9%
Sale of Fixed Assets	5,000				-	-	-	5,000	12,893 0.0%
Contributions & Donations	500							500	900 -44.4%
Miscellaneous Revenues	87,500				18,974	18,974	2,000	127,448	153,512 -17.0%
Emergency Debris Removal	-							-	32,561 -100.0%
Other Sources	-							-	- 0.0%
Transfers In	-	-	-	1,370,501	-	-	-	1,370,501	917,184 49.4%
Indirect Allocation Transfers								-	- n/a
Fund Balances/Net Position	1,536,089	-		7,618,414	200,000	2,044,543	-	11,399,046	6,254,647 82.2%
Total Revenue/Funding Sources	12,730,559	2,634,585	-	25,496,756	4,408,092	8,007,965	1,154,870	54,432,827	56,729,175 -4.0%

2026 Budget Summary

City of Callaway										
Budget Summary by Fund									Final Budget 2026	
FY 2026 Budget	Expenditures								9/18/2025	
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2026 Budget	Amended FY2025 Budget	% Incr/(Decr)
Expenditures by Type										
City Commission	56,050	-	-	-	-	-		56,050	56,550	-0.9%
Administration										
City Manager	248,653	-	-	-	-	-		248,653	251,630	-1.2%
Finance	501,404	-	-	-	-	-		501,404	447,380	12.1%
Legal Services	63,500	-	-	-	-	-		63,500	58,500	8.5%
Information Technology	107,805	-	-	-	-	-		107,805	108,907	-1.0%
General Government	854,664	-	-	-	-	-		854,664	3,396,623	-74.8%
Human Resources	94,753	-	-	-	-	-		94,753	96,311	-1.6%
City Clerk	152,289	-	-	-	-	-		152,289	158,688	-4.0%
Elections	-	-	-	-	-	-		-	-	n/a
Code Enforcement	419,709	-	-	-	-	-		419,709	426,391	-1.6%
Law Enforcement/Public Safety										
Law Enforcement	2,789,554	-	-	-	-	-		2,789,554	2,656,718	5.0%
Fire	2,674,305	-	-	-	-	-		2,674,305	2,433,411	9.9%
Public Works / Utility										
Planning / Street	1,761,184	-	-	18,177,431	-	-		19,938,615	20,453,653	-2.5%
Maintenance Shop	302,254	-	-	-	-	-		302,254	315,045	-4.1%
Water Services	-	-	-	-	3,367,602			3,367,602	3,526,182	-4.5%
Solid Waste	-	-	-	-		-	953,147	953,147	987,440	-3.5%

2026 Budget Summary

Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2026 Budget	Amended FY2025 Budget	% Incr/(Decr)
Sewer Services	-	-	-	7,319,325	-	6,929,840		14,249,165	13,539,492	5.2%
Leisure Services	2,563,294			-				2,563,294	2,159,945	18.7%
Community Redevelopment	-	2,627,683						2,627,683	3,184,707	-17.5%
Debt Service	-	-	-	-	694,559	700,059		1,394,618	1,394,618	0.0%
Emergency Debris Removal	30,314							30,314	148,606	-79.6%
Other Uses								-	-	n/a
Transfers Out	225,352	-	-	-	366,961	338,270	155,506	1,086,089	928,378	17.0%
Increased Restricted Reserves	-	-	-	-	-	-	-	-	-	n/a
Increase in Reserves	-	-	-	-	-	-	-	-	-	n/a
Total Expenditures	12,845,084	2,627,683	-	25,496,756	4,429,122	7,968,169	1,108,653	54,475,466	56,729,175	-4.0%
	-	-	-	-	-	-	-	-		
Change in Reserves	(114,525)	6,902	-	-	(21,030)	39,796	46,217	(42,640)		
Total Gov't Funds	\$ (107,623)	Total Enterprise Funds				\$ 64,983	Total	\$ (42,640)		

	City of Callaway											Final Budget 2026
	General Fund - FY 2026 Budget								0			9/18/2025
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
	EXPENDITURES/USES											
	CITY COMMISSION											
Commission	01-511-101-10	Executive Salaries	48,584	50,000	50,000	50,000	37,500	50,000	50,000	0	0.00%	Commission Salaries
Commission	01-511-102-10	FICA Taxes	2,903	3,100	3,100	3,100	2,325	3,100	3,100	0	0.00%	Employer Portion of Payroll Tax
Commission	01-511-102-11	Medicare Taxes	704	725	725	725	544	725	725	0	0.00%	Employer Portion of Payroll Tax
Commission	01-511-102-20	Retirement Contrib	0	0	0	0	-	-	-	0	n/a	FRS Contribution
Commission	01-511-102-30	Group Insurance	0	0	0	0	-	-	-	0	n/a	Employee Health Ins. Contribution
Commission	01-511-102-40	Worker's Compensation	72	86	73	125	71	95	125	0	0.00%	WC Insurance based on Wages
Commission		Total Personnel	52,263	53,911	53,898	53,950	40,440	53,920	53,950	0	0.00%	
Commission	01-511-304-00	Travel & Per Diem	0	0	0	0	-	-	-	0	n/a	
Commission	01-511-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
Commission	01-511-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a	
Commission	01-511-304-80	Promotional Activities	816	1,319	1,838	2,000	1,011	1,349	2,000	0	0.00%	Community Events (Military Affairs/ FLC / Etc.)
Commission	01-511-305-10	Office Supplies & Small Equip	36	68	52	200	52	69	100	(100)	-50.00%	
Commission	01-511-305-40	Books, Publications, & Dues	0	0	0	200	-	-	-	(200)	-100.00%	
Commission	01-511-305-50	Education	0	0	0	200	-	-	-	(200)	-100.00%	
		Total Operating Expenditures	852	1,387	1,890	2,600	1,063	1,418	2,100	(500)	-19.23%	
	TOTAL CITY COMMISSION		53,115	55,297	55,788	56,550	41,504	55,338	56,050	(500)	-0.88%	

City of Callaway											Final Budget 2026	
General Fund - FY 2026 Budget											0	9/18/2025
			FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Actual Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)	
	Number	Description										2026 Notes
LEGAL SERVICES												
Legal	01-514-303-11	City Attorney Fees	48,269	51,081	56,655	56,000	42,793	57,057	62,000	6,000	10.71%	All Legal Service Including personnel related services. (Rate Increase in 2024 - City Attorney)
Legal	01-514-303-12	Other Legal Fees	0	1,125	383	2,500	608	810	1,500	(1,000)	-40.00%	Coppins Monroe
	TOTAL LEGAL SERVICES		48,269	52,206	57,037	58,500	43,400	57,867	63,500	5,000	8.55%	
INFORMATION TECHNOLOGY												
IT	01-516-303-41	Other Contractual Services	0	0	338	0	-	-	-	0	n/a	
IT	01-516-303-25	Contracted IT Network Services	57,027	65,390	68,097	70,907	53,771	71,695	77,805	6,898	9.73%	Based on Monthly Contract
IT	01-516-305-25	IT Equipment & Software	13,993	23,735	21,833	38,000	37,917	50,556	30,000	(8,000)	-21.05%	Misc equipment as needed, computer upgrades and annual software renewals
	TOTAL INFORMATION TECHNOLOGY		71,019	89,126	90,267	108,907	91,688	122,251	107,805	(1,102)	-1.01%	
ELECTIONS												
Elections	01-518-303-41	Other Contractual Services	4,244	0	3,085	0	-	-	-	0	n/a	Moving to November No Cost to City.
Elections	01-518-304-70	Printing & Binding	0	0	0	0	-	-	-	0	n/a	
Elections	01-518-304-90	Other Current Charges	0	0	0	0	-	-	-	0	n/a	
	TOTAL ELECTIONS		4,244	0	3,085	0	0	0	0	0	n/a	
LAW ENFORCEMENT												
Law Enf	01-521-303-41	Other Contractual Services	2,063,664	2,166,851	2,530,208	2,656,718	1,992,539	2,656,718	2,789,554	132,836	5.00%	5 % Increase over last years contract
Law Enf	01-521-304-30	Utilities	0	0	0	0	-	-	-	0	n/a	
	TOTAL LAW ENFORCEMENT		2,063,664	2,166,851	2,530,208	2,656,718	1,992,539	2,656,718	2,789,554	132,836	5.00%	

	City of Callaway								Final Budget 2026			
	General Fund - FY 2026 Budget								0	9/18/2025		
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
	CITY MANAGER											
City Mgr	01-512-101-20	Regular Salaries	142,211	150,221	159,607	158,995	116,189	158,995	160,555	1,560	0.98%	I FTE
City Mgr	01-512-101-30	Auto Allowance	4,800	4,800	4,800	4,800	3,600	4,800	4,800	0	0.00%	Per Contract CM
City Mgr	01-512-101-35	Cell Phone Allowance	600	600	600	600	450	600	600	0	0.00%	City Mgr
City Mgr	01-512-101-50	Special Pay	0	550	560	570	570	570	580	10	1.75%	Annual Bonus
City Mgr	01-512-101-60	Sale of Annual Leave	0	2,825	0	0	-	-	-	0	n/a	
City Mgr	01-512-101-65	Annual Leave Payout	0	0	0	0	-	-	-	0	n/a	
City Mgr	01-512-102-10	FICA Taxes	8,327	9,611	10,149	10,207	7,388	9,850	10,305	98	0.96%	Employer Portion of Payroll Tax
City Mgr	01-512-102-11	Medicare Taxes	2,020	2,248	2,374	2,383	1,728	2,304	2,406	23	0.97%	Employer Portion of Payroll Tax
City Mgr	01-512-102-20	Retirement Contrib	42,048	49,490	54,885	57,319	40,108	53,478	54,673	(2,646)	-4.62%	FRS Contribution
City Mgr	01-512-102-30	Group Insurance	19,268	12,976	6,958	7,558	5,548	7,398	7,582	24	0.32%	Employee Health Ins. Contribution
City Mgr	01-512-102-31	Health Ins Supplement	0	0	0	0	-	-	-	0	n/a	Only if proof of Coverage \$100 per month
City Mgr	01-512-102-40	Worker's Compensation	210	262	232	398	221	294	402	4	1.01%	WC Insuance based on Wages
City Mgr		Total Personnel	219,484	233,582	240,164	242,830	175,802	238,289	241,903	(927)	-0.38%	
City Mgr												
City Mgr	01-512-303-41	Other Contractual Services	913	907	104	1,000	18	24	100	(900)	-90.00%	Copier & Printer
City Mgr	01-512-304-00	Travel & Per Diem	1,245	1,347	1,103	3,500	1,768	2,357	3,500	0	0.00%	Travel Committees
City Mgr	01-512-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
City Mgr	01-512-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a	
City Mgr	01-512-304-90	Other Current Charges	84	17	8	750	-	-	100	(650)	-86.67%	
City Mgr	01-512-305-10	Office Supplies & Small Equip	464	492	32	1,000	-	-	500	(500)	-50.00%	
City Mgr	01-512-305-22	Uniforms	0	0	0	0	-	-	-	0	n/a	
City Mgr	01-512-305-40	Books, Publications, & Dues	1,129	954	1,456	1,550	1,033	1,377	1,550	0	0.00%	Memberships
City Mgr	01-512-305-50	Education	525	460	650	1,000	963	963	1,000	0	0.00%	FCCMA Conferences / Symposium
City Mgr	01-512-305-51	Education - School Reimbursement	0	0	0	0	-	-	-	0	n/a	
		Total Operating Expenditures	4,359	4,176	3,353	8,800	3,782	4,722	6,750	(2,050)	-23.30%	
	TOTAL CITY MANAGER		223,843	237,758	243,517	251,630	179,584	243,011	248,653	(2,977)	-1.18%	

	City of Callaway											Final Budget 2026
	General Fund - FY 2026 Budget								0			9/18/2025
			FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Actual Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)	2026 Notes
	FINANCE											
Finance	01-513-101-20	Regular Salaries	189,357	207,195	215,304	225,704	162,818	225,658	265,953	40,249	17.83%	Salaries and Wages - 3 FTEs
Finance	01-513-101-35	Cell Phone Allowance	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-101-40	Overtime	0	0	11	250	11	15	100	(150)	-60.00%	
Finance	01-513-101-50	Special Pay	0	1,870	1,900	1,930	1,930	1,930	1,960	30	1.55%	Annual Bonus
Finance	01-513-101-60	Sale of Annual Leave	738	858	0	0	-	-	-	0	n/a	
Finance	01-513-101-65	Annual Leave Payout	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-102-10	FICA Taxes	10,835	12,445	12,915	15,329	9,757	13,009	15,997	668	4.36%	Employer Portion of Payroll Tax
Finance	01-513-102-11	Medicare Taxes	2,619	2,911	3,021	3,299	2,282	3,043	3,885	586	17.76%	Employer Portion of Payroll Tax
Finance	01-513-102-20	Retirement Contrib	39,248	46,947	51,789	56,589	41,706	55,608	65,944	9,355	16.53%	FRS Contribution
Finance	01-513-102-30	Group Insurance	23,732	27,083	27,604	30,322	22,491	29,988	33,330	3,008	9.92%	Employee Health Ins. Contribution
Finance	01-513-102-31	Health Insurance Suppliment	0	0	0	0	-	-	-	0	n/a	Only if proof of Coverage \$100 per month
Finance	01-513-102-40	Worker's Compensation	280	356	312	707	309	412	670	(37)	-5.23%	WC Insuance based on Wages
Finance	01-513-102-50	Unemployment Compensation	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Finance		Total Personnel	266,811	299,665	312,855	334,130	241,304	329,663	387,839	53,709	16.07%	
Finance	01-513-303-20	Accounting Auditing	40,450	51,500	48,200	59,700	44,700	44,700	60,700	1,000	1.68%	Audit fees \$40700; OPEB Report \$5000 and Single Audit \$5000 *3
Finance	01-513-303-41	Other Contractual Service	27,630	28,948	31,405	34,575	33,712	33,712	35,840	1,265	3.66%	Springbrook \$33840, Printer Leasing & supplies \$2000.
Finance	01-513-304-00	Travel & Per Diem	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-20	Transportation / Postage	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-61	R & M - Machinery & Equipment	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-70	Finance - Printing & Binding	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-90	Other Current Charges	13,630	13,518	12,832	15,000	8,771	12,195	14,000	(1,000)	-6.67%	Banking Fees, ACFR
Finance	01-513-305-10	Office Supplies & Small Equip	2,844	2,317	2,665	3,700	1,842	2,456	2,750	(950)	-25.68%	Checks, deposit slips, W-2s, 1099s,
Finance	01-513-305-22	Uniforms	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-305-40	Books, Publications, & Dues	240	265	190	275	190	275	275	0	0.00%	GFOA dues \$190, FLGFOA dues \$75
Finance	01-513-305-50	Education	0	0	0	0	-	-	-	0	n/a	FLGFOA Conference
		Total Operating Expenditures	84,794	96,548	95,293	113,250	89,215	93,337	113,565	315	0.28%	
	TOTAL FINANCE		351,605	396,213	408,148	447,380	330,518	423,000	501,404	54,024	12.08%	

City of Callaway										Final Budget 2026		
General Fund - FY 2026 Budget								0			9/18/2025	
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals						
		Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change		
		Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes	
	CITY CLERK											
City Clerk	01-517-101-20	Regular Salaries	104,573	117,594	74,415	100,801	74,162	100,883	103,921	3,120	3.10%	City Clerk and Admin Support Clerk - 2 FTEs
City Clerk	01-517-101-35	Cell Phone Allowance	300	300	0	50	-	-	300	250	500.00%	City Clerk
City Clerk	01-517-101-40	Overtime	118	128	96	500	218	291	500	0	0.00%	Meetings
City Clerk	01-517-101-50	Special Pay	0	1,080	785	790	790	790	1,060	270	34.18%	Annual Bonus
City Clerk	01-517-101-60	Sale of Annual Leave	0	0	0	0	-	-	-	0	n/a	
City Clerk	01-517-101-65	Annual Leave Payout	0	0	3,539	0	-	-	-	0	n/a	
City Clerk	01-517-102-10	FICA Taxes	5,603	6,969	4,693	6,309	4,474	5,965	6,520	211	3.34%	Employer Portion of Payroll Tax
City Clerk	01-517-102-11	Medicare Taxes	1,360	1,630	1,098	1,473	1,046	1,395	1,522	49	3.33%	Employer Portion of Payroll Tax
City Clerk	01-517-102-20	Retirement Contrib	11,571	14,451	10,802	14,376	10,070	13,427	15,222	846	5.88%	FRS Contribution
City Clerk	01-517-102-30	Group Insurance	24,509	19,226	10,821	21,514	11,333	15,110	10,662	(10,852)	-50.44%	Employee Health Ins. Contribution
City Clerk	01-517-102-31	Health Insurance Suppliment	0	0	0	1,200	900	1,200	1,200	0	0.00%	Only if proof of Coverage \$100 per month
City Clerk	01-517-102-40	Worker's Compensation	154	200	116	255	140	187	262	7	2.75%	WC Insurance based on Wages
City Clerk	01-517-102-50	Unemployment Compensation	0	0	0	0	-	-	-	0	n/a	
City Clerk		Total Personnel	148,188	161,579	106,364	147,268	103,134	139,248	141,169	(6,099)	-4.14%	
City Clerk												
City Clerk												
City Clerk	01-517-304-00	Travel & Per Diem	1,755	2,348	13	3,000	-	1,364	3,000	0	0.00%	Conferences Clerk & Assistant (Conference in July)
City Clerk	01-517-304-20	Transportation / Postage	6	0	0	20	-	-	20	0	0.00%	
City Clerk	01-517-304-90	Other Current Charges	4,267	4,480	3,287	5,250	169	4,326	5,250	0	0.00%	Laserfiche \$3700, MuniCode Fee \$400, Printer Lease
City Clerk	01-517-305-10	Office Supplies & Small Equip	203	436	844	700	222	296	500	(200)	-28.57%	Misc Office Supplies
City Clerk	01-517-305-22	Uniforms	0	0	0	100	-	-	-	(100)	-100.00%	
City Clerk	01-517-305-40	Books, Publications, & Dues	814	512	545	850	-	-	850	0	0.00%	City Clerk and Assitant Memberships
City Clerk	01-517-305-50	Education	915	550	0	1,500	400	533	1,500	0	0.00%	Clerk Training (Conference in July)
		Total Operating Expenditures	7,960	8,326	4,689	11,420	791	6,519	11,120	(300)	-2.63%	
	TOTAL CITY CLERK		156,148	169,905	111,053	158,688	103,925	145,767	152,289	(6,399)	-4.03%	

City of Callaway									Final Budget 2026			
General Fund - FY 2026 Budget									0			9/18/2025
			FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)	
	Number	Description	Audited	Audited	Audited	Budget						2026 Notes
GENERAL GOV'T / ADMINISTRATION												
Gen Govt	01-519-101-20	Regular Salaries	22,622	22,100	42,822	55,379	34,672	48,054	66,415	11,036	19.93%	Building Maintenance Tech - 1 FTE
Gen Govt	01-519-101-35	Cell Phone Allowance	150	128	105	300	79	105	300	0	0.00%	Build. Maint Tech
Gen Govt	01-519-101-40	Overtime	3,583	3,495	2,823	3,787	2,692	3,589	3,697	(90)	-2.38%	Build. Maint Tech
Gen Govt	01-519-101-50	Special Pay	32,500	270	523	615	531	531	625	10	1.63%	Annual Bonus
Gen Govt	01-519-101-51	Disaster Bonus	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-101-60	Sale of Annual Leave	0	0	377	0	-	-	-	0	n/a	Not Budgeted
Gen Govt	01-519-102-10	FICA Taxes	3,372	1,483	2,715	3,477	2,194	2,925	4,163	686	19.73%	Employer Portion of Payroll Tax
Gen Govt	01-519-102-11	Medicare Taxes	817	347	635	812	513	684	973	161	19.83%	Employer Portion of Payroll Tax
Gen Govt	01-519-102-20	Retirement Contrib	2,897	3,150	6,171	7,923	5,093	6,790	9,721	1,798	22.69%	FRS Contribution
Gen Govt	01-519-102-30	Group Insurance	11,835	5,808	5,638	14,953	9,193	12,257	11,626	(3,327)	-22.25%	Employee Health Ins. Contribution
Gen Govt	01-519-102-40	Worker's Compensation	755	743	1,117	2,296	1,200	1,599	2,736	440	19.16%	WC Insurance based on Wages
Gen Govt		Total Personnel	78,531	37,523	62,926	89,542	56,165	76,535	100,256	10,714	11.97%	
												Cleaning \$7800, Server Hosting and Support \$16143, Sentricon \$375, Web Hosting \$800, Sonitrol \$4100, Digital Recording \$7100, Social Media \$4200, Code \$3900, Vendor Bid Mgmt \$2000, Social Media Archiving \$5000, Copy & printer \$6900 & misc
Gen Govt	01-519-303-41	Other Contractual Services	152,861	64,274	57,951	156,500	46,476	61,968	63,588	(92,912)	-59.37%	
Gen Govt	01-519-303-46	Uncollectible AR Allowance	498	2,217	2,259	500	-	1,658	1,741	1,241	248.20%	
Gen Govt	01-519-304-00	Travel & Per Diem	0	979	0	0	-	-	-	0	n/a	
Gen Govt	01-519-304-10	Communications/Telephone	26,708	17,869	14,025	25,000	10,412	13,882	15,000	(10,000)	-40.00%	Phones & Internet for City New Contract WOW
Gen Govt	01-519-304-20	Transportation/Postage	2,500	1,520	1,548	2,500	1,002	2,085	2,500	0	0.00%	Postage Refill plus rate increase
Gen Govt	01-519-304-30	Utilities	13,391	12,559	15,295	15,600	9,669	12,891	14,000	(1,600)	-10.26%	Electricity, Water
Gen Govt	01-519-304-40	Rentals & Leases	5,978	5,915	1,393	2,500	739	1,236	1,500	(1,000)	-40.00%	Postage meter
Gen Govt	01-519-304-50	General & Liability Insurance	280,126	385,631	562,970	608,344	429,038	572,051	574,910	(33,434)	-5.50%	Property, Vehicle & Equipment Gov't Oper. (Work Comp in Departments
Gen Govt	01-519-304-60	R & M Buildings & Grds	1,594	3,694	240	2,500	-	-	1,500	(1,000)	-40.00%	
Gen Govt	01-519-304-61	R & M - Machinery & Equipment	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-304-62	R & M - Vehicles	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-304-70	Printing & Binding	15,808	15,251	16,618	21,500	14,498	19,331	21,000	(500)	-2.33%	Newsletters 4 pages
Gen Govt	01-519-304-80	Promotional Activities	750	4,277	4,604	10,000	3,218	4,291	7,500	(2,500)	-25.00%	Assorted marketing & Promotional Activities
												Trolley \$12,615 Trash \$500, HR Pro \$850, Advertising \$6000, ACA Reporting \$650 , Bay Transport \$3,804 Shredding \$750 Bal Misc Boards (Trolley & Transit Based on Bay Co. Requests - Decreased)
Gen Govt	01-519-304-90	Other Current Charges	39,408	63,991	113,181	55,000	34,726	46,301	35,169	(19,831)	-36.06%	
Gen Govt	01-519-305-10	Office Supplies & Small Equip	2,819	2,792	4,026	7,500	2,071	3,762	5,000	(2,500)	-33.33%	Supplies, paper products, cleaning, etc.
Gen Govt	01-519-305-20	Operating Supplies	1,869	2,022	2,310	3,500	1,638	2,685	3,000	(500)	-14.29%	Breakroom supplies, 1st aid and postage meter supplies
Gen Govt	01-519-305-21	Fuel & Lubricants	0	385	0	0	-	-	-	0	n/a	
Gen Govt	01-519-305-40	Books, Publications, & Dues	6,483	5,779	5,323	7,500	5,536	7,381	8,000	500	6.67%	WFRPC, TPO, Sunshine, FLC, BC Chamber, BCLC, NWFLC, News Paper, ECRC Dues
		Total Operating Expenditures	550,793	589,155	801,745	918,444	559,023	749,522	754,408	(164,036)	-17.86%	
Gen Govt	01-519-606-10	LAND	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-606-30	Cont Other than Buildings	23,954	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-606-40	Machine & Equipment	108,065	26,094	0	0	-	-	-	0	n/a	
Gen Govt	01-519-606-41	Office Machine & Equip	0	0	0	0	-	-	-	0	n/a	
Gen Govt	01-519-554-00	CDGB Grant Housing Rehab Exp	443,732	271,802	16,350	0	-	-	-	0	n/a	
Gen Govt	01-519-554-10	CDGB Grant Commercial Rehab Exp	0	30,420	0	2,388,637	117,784	159,965	-	(159,965)	-100.00%	Total Beacon Point \$2,388,728 Cancelled
		Total Capital Outlay	575,751	328,316	16,350	2,388,637	117,784	159,965	-	(159,965)	-100.00%	
	TOTAL GENERAL GOV'T / ADMINISTRATION		1,205,075	954,995	881,021	3,396,623	732,972	986,022	854,664	(313,287)	-74.84%	

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	City of Callaway											Final Budget 2026	
	General Fund - FY 2026 Budget								0			9/18/2025	
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals						
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change		
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes	
FIRE DEPARTMENT													
Fire Dept	01-522-101-20	Regular Salaries	796,780	875,905	998,539	1,115,285	800,679	1,107,547	1,214,047	98,762	8.86%	20 FTEs	
Fire Dept	01-522-101-35	Cell Phone Allowance	300	575	600	600	450	600	1,500	900	150.00%	Fire Chief, Deputy Chief and LTs	
Fire Dept	01-522-101-40	Overtime	78,903	127,278	96,661	100,396	67,580	93,516	152,065	51,669	51.47%	Based on Shift Coverage and Mandatory Training	
Fire Dept	01-522-101-50	Special pay	0	7,900	9,290	10,410	10,410	10,410	11,060	650	6.24%	Annual Bonus	
Fire Dept	01-522-101-55	Firefighter Suppl Compensation	2,370	2,970	3,120	3,120	2,340	3,120	3,120	0	0.00%	Grant Funded for 4	
Fire Dept	01-522-101-60	Sale of Annual Leave	0	924	0	1,000	788	788	-	(1,000)	-100.00%		
Fire Dept	01-522-101-65	Annual Leave Payout	1,986	571	252	6,458	4,224	4,224	-	(6,458)	-100.00%		
Fire Dept	01-522-102-10	FICA Taxes	49,469	59,446	64,666	74,757	51,343	68,458	85,011	10,254	13.72%	Employer Portion of Payroll Tax	
Fire Dept	01-522-102-11	Medicare Taxes	11,952	13,903	15,124	17,455	12,008	16,010	19,849	2,394	13.72%	Employer Portion of Payroll Tax	
Fire Dept	01-522-102-20	Retirement Contrib	229,907	306,290	380,209	399,075	294,060	399,796	489,396	90,321	22.63%	FRS Contribution	
Fire Dept	01-522-102-30	Group Insurance	158,220	181,338	210,741	243,999	179,694	239,592	178,104	(65,895)	-27.01%	Employee Health Ins. Contribution & Cancer Coverage	
Fire Dept	01-522-102-31	Health Ins Supplement	2,100	1,700	1,900	2,400	1,800	2,400	3,600	1,200	50.00%	Only if proof of Coverage \$100 per month	
Fire Dept	01-522-102-40	Worker's Compensation	30,372	31,605	28,913	62,018	30,384	40,512	76,053	14,035	22.63%	WC Insurance based on Wages	
Fire Dept	01-522-102-50	Unemployment Compensation	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.	
Fire Dept		Total Personnel	1,362,360	1,610,406	1,810,015	2,036,973	1,455,761	1,986,974	2,233,805	196,832	9.66%		
Fire Dept	01-522-303-41	Other Contractual Services	444	976	7,917	9,500	7,167	9,556	9,500	0	0.00%	P25 Radio Maintenance Cost, Security System Printer Lease and Usage	
Fire Dept	01-522-304-00	Travel & Per Diem	850	295	2,188	3,500	2,293	3,057	3,500	0	0.00%	Lodging for out of town training for department members	
Fire Dept	01-522-304-10	Communications/Telephone	7,115	9,692	11,700	12,000	7,972	10,629	11,000	(1,000)	-8.33%	Internet / Citywide bundle telephone & Fax Tablets for Chiefs	
Fire Dept	01-522-304-20	Transportation/Postage	556	358	300	600	200	267	300	(300)	-50.00%	Shipping and Postage	
Fire Dept	01-522-304-30	Utilities	24,376	25,362	22,955	27,000	15,091	20,122	21,000	(6,000)	-22.22%	Garbage, electric, natural gas, and water for Fire and BCSO	
Fire Dept	01-522-304-40	Rentals & Leases	0	0	0	-	-	-	-	0	n/a		
Fire Dept	01-522-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a		
Fire Dept	01-522-304-60	R & M Buildings & Grds	18,846	17,024	15,849	58,160	44,721	59,628	31,000	(27,160)	-46.70%	Includes Fire and BCSO side of building, HVAC Maintenance, Lightbulbs (in and out), Painting as needed interior, Extinguisher inspection, Brock Pest Control (termite bond), Rehab Building \$12,000 (Gutters on main building), Bay door maintenance	
Fire Dept	01-522-304-61	R & M - Machinery & Equipment	17,033	14,469	15,092	24,000	7,863	10,484	15,000	(9,000)	-37.50%	Generac operational inspection & fluid change, Ladder and fire engine pump testing, Cascade SCBA breathing air sampling and testing, Maintenance of all household appliances (washer, dryer, ice machine, etc...), SCBA Annual Maintenance (posi-check) Rescue Tool (TNT Battery Operated) Maintenance and Inspection Loose equipment repairs	
Fire Dept	01-522-304-62	R & M Vehicles	13,377	66,212	6,213	12,000	6,246	8,328	11,500	(500)	-4.17%	2 command vehicles, 1 utility vehicle, 2 fire engines, 1 Rescue vehicle, Tire replacement, Oil Changes.	
Fire Dept	01-522-304-65	R & M - IT Equipment	0	0	0	-	-	-	-				
Fire Dept	01-522-304-80	Promotional Activities	822	208	849	1,300	1,050	1,400	1,000	(300)	-23.08%	Custom plastic helmets and stickers	
Fire Dept	01-522-304-90	Other Current Charges	18,703	29,358	47,731	48,000	24,264	32,352	40,000	(8,000)	-16.67%	2.5" fire hose and shipping, 1.75" fire hose and shipping Bunker Gear replacements as needed,Bunker Gloves and Bunker Boots as needed, Emergency Networking (program is used to document and report information from all calls to a national level database as required), Life Safety Physicals and Cancer screening for 20 members, \$515 per member, CAD System annual cost for 3 computers, Target Solutions Apparatus Inventory Software / Data Check	

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	City of Callaway											
	General Fund - FY 2026 Budget								0			Final Budget 2026
												9/18/2025
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025				
			Audited	Audited	Audited	Budget	Jun-25	Projected	FY 2026	Incr (Decr) from	% Change	
									Budget	FY 2025	Incr (Decr)	2026 Notes
	STREETS											
Streets	01-541-101-20	Regular Salaries	400,904	451,459	454,557	514,640	346,258	480,007	536,319	21,679	4.21%	14 FTE's -
Streets	01-541-101-35	Cell Phone Allowance	780	780	780	1,200	585	780	1,200	0	0.00%	Public Works Director, PW Super & Street/Storm Super, Street Foreman
Streets	01-541-101-40	Overtime	1,918	602	1,114	5,000	313	417	5,000	0	0.00%	After hours call out & Clean ups
Streets	01-541-101-50	Special Pay	0	5,268	3,487	6,730	5,066	5,066	6,770	40	0.59%	Annual Bonus
Streets	01-541-101-60	Sale of Annual Leave	912	0	0	800	800	1,067	-	(800)	-100.00%	
Streets	01-541-101-65	Annual Leave Payout	0	0	166	3,927	950	1,267	-	(3,927)	-100.00%	Not Budgeted covered by transfer.
Streets	01-541-102-10	FICA Taxes	22,698	26,403	27,451	33,769	21,072	28,096	33,306	(463)	-1.37%	Employer Portion of Payroll Tax
Streets	01-541-102-11	Medicare Taxes	5,475	6,175	6,382	7,876	4,929	6,571	7,769	(107)	-1.36%	Employer Portion of Payroll Tax
Streets	01-541-102-20	Retirement Contrib	44,825	55,170	61,216	68,964	47,476	63,302	77,765	8,801	12.76%	FRS Contribution
Streets	01-541-102-30	Group Insurance	77,250	84,154	60,616	58,298	41,030	54,707	89,582	31,284	53.66%	Employee Health Ins. Contribution
Streets	01-541-102-31	Health Ins Supplement	360	360	960	6,000	1,170	1,560	3,600	(2,400)	-40.00%	Only if proof of Coverage \$100 per month
Streets	01-541-102-40	Worker's Compensation	19,186	27,396	22,928	39,881	23,157	30,876	39,248	(633)	-1.59%	WC Insurance based on Wages
Streets	01-541-102-50	Unemployment Compensation	0	825	1,650	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Streets		Total Personnel	574,308	658,593	641,307	747,085	492,806	673,716	800,559	53,474	7.16%	
Streets	01-541-303-10	Engineering Services	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-303-40	Cleaning & Laundry	4,432	7,054	6,172	9,000	4,388	5,851	6,000	(3,000)	-33.33%	Uniform Services
Streets	01-541-303-41	Other Contractual Service	9,205	5,666	11,746	19,350	15,297	20,396	12,053	(7,297)	-37.71%	Janitorial Svcs \$1500, Poston Road Grading \$5700, Radios \$753, Security \$600 Plat Reviews \$1500 etc. (2025 includes Beacon Point Demo \$10,350)
Streets	01-541-303-43	Stormwater Services	4,230	8,609	25,628	25,000	14,121	18,827	20,000	(5,000)	-20.00%	Colvert & Drain Pipes Repairs
Streets	01-541-304-00	Travel & Per Diem	0	1,954	0	2,100	-	-	-	(2,100)	-100.00%	Staff Training
Streets	01-541-304-20	Transportation/Postage	0	0	13	75	24	31	75	0	0.00%	
Streets	01-541-304-31	Street Lighting	166,709	185,387	172,133	185,400	131,463	175,283	178,800	(6,600)	-3.56%	\$14,900 per month based on current charges
Streets	01-541-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-304-60	R & M Buildings & Grds	734	238	4,420	1,500	33	44	2,000	500	33.33%	
Streets	01-541-304-61	R & M - Machinery & Equipment	39,325	57,291	48,442	68,000	44,363	70,150	68,000	0	0.00%	R&M for all equipment, mowers, tractors, etc...
Streets	01-541-304-62	R & M Vehicles	12,895	10,229	11,590	15,000	8,470	11,293	15,000	0	0.00%	Repair and maintenance for trucks.
Streets	01-541-304-90	Other Current Charges	3,969	1,373	7,573	7,500	5,835	7,780	7,500	0	0.00%	Advertising, Notices etc..
Streets	01-541-305-10	Office Supplies & Small Equip	1,129	7,686	3,090	3,500	1,822	2,429	3,500	0	0.00%	Office Supplies & Small Equip
Streets	01-541-305-20	Operating Supplies	7,288	9,129	9,817	11,000	9,959	13,279	11,000	0	0.00%	Various tools and supplies
Streets	01-541-305-21	Fuel & Lubricants	66,106	52,054	41,277	60,000	27,174	36,232	37,500	(22,500)	-37.50%	Fuel for fleet
Streets	01-541-305-22	Uniforms	1,672	1,150	1,342	2,000	1,716	2,288	2,500	500	25.00%	Boot Allowance & uniforms
Streets	01-541-305-30	Road Materials & Supplies	33,233	21,650	15,314	40,000	8,296	11,061	20,000	(20,000)	-50.00%	
Streets	01-541-305-31	Sidewalk repairs	5,190	15,465	12,794	20,000	14,054	18,739	20,000	0	0.00%	Sidewalk repairs
Streets	01-541-305-40	Books, Publications, & Dues	0	0	0	200	-	-	-	(200)	-100.00%	
Streets	01-541-305-50	Education	0	1,050	0	1,500	443	590	1,500	0	0.00%	Staff Training
Streets		Total Operating Expenditures	356,115	385,983	371,352	473,838	287,456	394,275	405,428	(68,410)	-14.44%	
Streets	01-541-606-20	Buildings	38,700	18,252	0	0	-	-	-	0	n/a	
Streets	01-541-606-30	Improvements OT Buildings	0	0	7,316	0	-	-	-	0	n/a	
Streets	01-541-606-40	Machinery & Equipment	56,582	47,309	74,749	78,550	50,799	72,161	255,197	176,647	224.88%	Purpose built mower(BoomAxe)
Streets	01-541-606-70	Vehicles	0	91,926	61,065	39,424	39,424	39,424	-	(39,424)	-100.00%	
Streets	01-541-606-41	Office Machinery & Equipment	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-606-50	Drainage Projects	0	0	0	0	-	-	300,000	300,000	n/a	Storewater Study
		Total Capital Outlay	95,282	157,487	143,130	117,974	90,223	111,585	555,197	437,223	370.61%	
	TOTAL STREETS		1,025,704	1,202,064	1,155,789	1,338,897	870,485	1,179,575	1,761,184	422,287	31.54%	

	City of Callaway											Final Budget 2026	
	General Fund - FY 2026 Budget								0			9/18/2025	
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals						
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change		
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)		2026 Notes
	MAINTENANCE SHOP												
M. Shop	01-549-101-20	Regular Salaries	141,706	157,014	150,957	161,033	117,678	161,098	165,713	4,680	2.91%		Employee Wages - 3 FTEs
M. Shop	01-549-101-35	Cell Phone Allowance	0	0	300	300	225	300	300	0	0.00%		
M. Shop	01-549-101-40	Overtime	0	78	92	250	10	14	250	0	0.00%		
M. Shop	01-549-101-50	Special Pay	0	1,910	1,940	1,530	1,530	1,530	1,810	280	18.30%		Annual Bouns
M. Shop	01-549-101-65	Annual Leave payout	0	0	0	0	-	-	-	0	n/a		
M. Shop	01-549-102-10	FICA Taxes	7,834	9,100	9,242	10,095	7,084	9,446	10,403	308	3.05%		Employer Portion of Payroll Tax
M. Shop	01-549-102-11	Medicare Taxes	1,897	2,128	2,162	2,357	1,657	2,209	2,428	71	3.01%		Employer Portion of Payroll Tax
M. Shop	01-549-102-20	Retirement Contrib	15,660	19,397	20,444	22,273	16,041	21,388	24,290	2,017	9.06%		FRS Contribution
M. Shop	01-549-102-30	Group Insurance	26,394	27,747	16,306	22,730	16,763	22,350	22,746	16	0.07%		Employee Health Ins. Contribution
M. Shop	01-549-102-31	Health Ins Supplement	0	0	500	0	-	-	-	0	n/a		Only if proof of Coverage \$100 per month
M. Shop	01-549-102-40	Worker's Compensation	4,140	4,163	3,390	4,877	3,460	4,613	5,026	149	3.06%		WC Insurance based on Wages
M. Shop		Total Personnel	197,630	221,537	205,333	225,445	164,448	222,948	232,966	7,521	3.34%		
M. Shop	01-549-303-40	Cleaning & Laundry	1,469	1,416	2,089	2,100	1,891	2,521	2,700	600	28.57%		Uniforms
M. Shop	01-549-303-41	Other Contractual Services	13,987	11,131	11,306	14,500	10,227	13,636	14,860	360	2.48%		Janitorial \$1500 GPS System 48 Units \$10830 Fleet Maintenance Software \$1650 , Lift inspections \$880
M. Shop	01-549-304-00	Travel & Per Diem	0	0	0	0	-	-	-	0	n/a		
M. Shop	01-549-304-10	Communications/Telephone	2,124	2,828	3,362	3,500	2,495	3,327	3,420	(80)	-2.29%		Monthly Phone & internet services \$285 per month
M. Shop	01-549-304-30	Utilities	6,773	7,273	5,652	8,880	3,503	4,670	5,000	(3,880)	-43.69%		Electric, Water and Gas
M. Shop	01-549-304-50	General & Liability Insurance	924	675	673	1,167	1,167	1,555	1,600	433	37.10%		Fuel Tanks Ins.
M. Shop	01-549-304-60	R & M Buildings & Grds	70	994	4,402	2,000	873	1,164	2,000	0	0.00%		
M. Shop	01-549-304-61	R & M - Machinery & Equipment	5,497	3,147	8,696	7,000	4,728	6,304	7,000	0	0.00%		Annual Fee Master Fuel System \$2650, Scan Tool Annual Maint \$1195, Shop Radios \$130 Misc Repairs Shop Equip \$3000
M. Shop	01-549-304-62	R & M Vehicles	78	(1,207)	(3,087)	1,400	622	830	1,500	100	7.14%		Maint for shop truck - 2018 Diesel
M. Shop	01-549-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a		
M. Shop	01-549-304-90	Other Current Charges	272	62	15	1,500	16	21	150	(1,350)	-90.00%		
M. Shop	01-549-305-10	Office Supplies & Small Equip	577	134	70	905	-	730	4,560	3,655	403.87%		Small Equipment & Shop Ceiling Fan \$3560
M. Shop	01-549-305-20	Operating Supplies	5,876	6,480	6,462	10,000	6,226	8,302	10,000	0	0.00%		Mechanic Tools , Acetylene, oxygen, shop supplies. Argon Maint Cont
M. Shop	01-549-305-21	Fuel & Lubricants	14,025	10,156	13,760	15,000	9,026	12,034	15,000	0	0.00%		Fuel, oil, synthetic oil, Anitfreeze etc. Increased Costs
M. Shop	01-549-305-22	Uniforms	277	380	(4)	315	276	369	400	85	26.98%		Safety Boots
M. Shop	01-549-305-40	Books, Publications, & Dues	0	0	0	600	-	-	600	0	0.00%		Technical manuals for equip & fleet mgt membership fees
M. Shop	01-549-305-50	Education	0	0	498	833	-	498	498	(335)	-40.22%		E-Learning Course Annual Fee \$498
M. Shop		Total Operating Expenditures	51,948	43,469	53,895	69,700	41,049	55,959	69,288	(412)	-0.59%		
M. Shop	01-549-606-20	Buildings	-	-	-	0	-	-	-	0	n/a		
M. Shop	01-549-606-30	Improvements Other Than Buildings	54,287	0	0	19,900	-	19,900	-	(19,900)	-100.00%		
M. Shop	01-549-606-40	Machinery & Equipment	12,984	0	5,500	0	-	-	-	0	n/a		
M. Shop	01-549-606-70	Vehicles	0	0	0	0	-	-	-	0	n/a		
		Total Capital Outlay	67,271	0	5,500	19,900	0	19,900	0	(19,900)	-100.00%		
	TOTAL MAINTENANCE SHOP		316,849	265,006	264,728	315,045	205,497	298,807	302,254	(12,791)	-4.06%		

	City of Callaway											Final Budget 2026	
	General Fund - FY 2026 Budget								0			9/18/2025	
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals						
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change		
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes	
	LEISURE SERVICES												
Leisure	01-572-101-20	Regular Salaries	472,814	544,396	628,528	766,139	508,971	706,934	884,486	118,347	15.45%	Employee Wages - 18 FTEs with 1 New Horticulturist Pay Grade 12 & 1 Split with General Gov.	
Leisure	01-572-101-35	Cell Phone Allowance	875	798	795	1,050	596	795	1,200	150	14.29%	Director, Superintendent, Conference, Activity Coord.	
Leisure	01-572-101-40	Overtime	32,910	35,794	45,540	54,000	40,730	54,307	54,000	0	0.00%	Cover Staffing and weekends & holidays	
Leisure	01-572-101-50	Special Pay	0	5,320	5,668	8,060	7,029	7,029	8,575	515	6.39%	Annual Bonus	
Leisure	01-572-101-60	Sale of Annual Leave	1,611	0	699	1,900	1,897	2,530	-	(1,900)	-100.00%		
Leisure	01-572-101-65	Annual Leave Payout	0	518	0	550	-	-	-	(550)	-100.00%		
Leisure	01-572-102-10	FICA Taxes	28,901	34,779	40,690	49,968	32,898	43,864	54,928	4,960	9.93%	Employer Portion of Payroll Tax	
Leisure	01-572-102-11	Medicare Taxes	6,943	8,134	9,516	11,661	7,694	10,258	12,819	1,158	9.93%	Employer Portion of Payroll Tax	
Leisure	01-572-102-20	Retirement Contrib	56,047	71,758	91,177	113,848	75,183	100,244	136,270	22,422	19.69%	FRS Contribution	
Leisure	01-572-102-30	Group Insurance	90,370	87,195	95,771	172,557	96,501	128,668	143,414	(29,143)	-16.89%	Employee Health Ins. Contribution	
Leisure	01-572-102-31	Health Ins Supplement	1,400	1,700	3,800	3,200	2,300	3,067	1,200	(2,000)	-62.50%	Only if proof of Coverage \$100 per month	
Leisure	01-572-102-40	Worker's Compensation	13,840	16,119	16,294	32,989	16,737	22,316	36,265	3,276	9.93%	WC Insuance based on Wages	
Leisure	01-572-102-50	Unemployment Compensation	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.	
Leisure		Total Personnel	705,711	806,511	938,478	1,215,922	790,537	1,080,013	1,333,157	117,235	9.64%		
Leisure	01-572-303-40	Cleaning & Laundry	3,208	5,615	4,345	15,560	5,851	7,801	9,000	(6,560)	-42.16%		
												Event Security (Reimbursed) Turf Tank Robot \$11,500, Radios, Weather Alerting System, Park Zap Park Inspections Program, Copier Leases, Security Sonitrol	
Leisure	01-572-303-41	Other Contractual Service	18,362	41,082	23,153	31,950	24,722	32,962	43,948	11,998	37.55%		
Leisure	01-572-304-00	Travel & Per Diem	1,363	1,813	2,299	2,500	1,916	2,555	3,000	500	20.00%	Conference & Training Classes	
Leisure	01-572-304-10	Communications/Telephone	6,106	10,655	13,093	13,000	10,796	14,394	14,400	1,400	10.77%	Telephone Services	
Leisure	01-572-304-20	Transportation / Postage	100	15	0	150	-	-	-	(150)	-100.00%	Charged to other current charges	
Leisure	01-572-304-30	Utilities	72,715	100,893	109,037	103,000	80,729	107,639	110,000	7,000	6.80%	Electric, Water, Sewer & Natural Gas	
Leisure	01-572-304-40	Rentals & Leases	4,040	181	1,925	4,500	-	854	2,500	(2,000)	-44.44%	Equipment Rentals	
Leisure	01-572-304-50	General & Liability Insurance	0	0	0	0	-	-	-	0	n/a		
												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 Time Aerification etc...	
Leisure	01-572-304-60	R & M Buildings & Grds	72,229	105,114	136,723	146,000	128,864	171,819	185,000	39,000	26.71%		
Leisure	01-572-304-61	R & M - Machinery & Equipment	18,610	24,825	22,576	35,000	17,739	23,652	24,000	(11,000)	-31.43%	R&M for all equipment, mowers, tractors, sand pro, man-lift, radio maint,	
Leisure	01-572-304-62	R & M Vehicles	651	5,892	5,309	10,000	1,180	1,574	3,500	(6,500)	-65.00%	Repair and maintenance for trucks.	
Leisure	01-572-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a		
Leisure	01-572-304-70	Printing & Binding	79	0	0	200	-	-	200	0	0.00%	Business Cards, Fliers and Advertising.	
Leisure	01-572-304-80	Promotional Activities	2,558	10,289	15,989	20,000	15,786	21,048	50,000	30,000	150.00%	4th of July, Veterans Day Celebration, Christmas Tree Lighting, Children's Fishing Rodeo, Youth Sports, Misc City Sponsored Events ,	
Leisure	01-572-304-90	Other Current Charges	4,678	7,105	6,453	12,500	6,540	8,720	12,200	(300)	-2.40%	Dumpsters, Lightning Alert System, Fire Sprinkler Inspections, Fire Extinguishers, Concession Hood Inspection, Canva Program, FDEP	
Leisure	01-572-305-10	Office Supplies & Small Equip	2,391	2,484	2,226	3,200	1,176	1,568	2,500	(700)	-21.88%	Office supplies for Leisure Services and Conference Center.	
Leisure	01-572-305-25	IT Software & Equip	0	0	0	0	-	-	-	0	n/a		
Leisure	01-572-305-20	Operating Supplies	28,375	29,671	30,774	35,000	30,314	40,419	49,000	14,000	40.00%	Misc Supplies: edgers, weedeaters, hedge trimmers, chain saws, hand tools, temp. fences, soccer nets, baseball bases & pitching rubbers,	
Leisure	01-572-305-21	Fuel & Lubricants	20,349	19,503	20,344	22,000	14,186	18,915	20,000	(2,000)	-9.09%	For 8 trucks and all Leisure Services equipment.	
Leisure	01-572-305-22	Uniforms	2,243	2,085	2,516	2,750	1,300	1,733	4,320	1,570	57.09%	Steel toed work boots, reflective vests, jackets, rain suits & shirts	

City of Callaway								Final Budget 2026				
General Fund - FY 2026 Budget								0	9/18/2025			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Actuals					
			Actual	Actual	Actual	Amended	Thru	FY 2025	FY 2026	Incr (Decr) from	% Change	
	Number	Description	Audited	Audited	Audited	Budget	Jun-25	Projected	Budget	FY 2025	Incr (Decr)	2026 Notes
Leisure	01-572-305-40	Books, Publications, & Dues	1,084	1,423	940	1,600	755	1,007	1,500	(100)	-6.25%	Sports Turf Manager Certification, FRPA & NRPA Membership, Playground Safety Certification, DACS Lawn & Ornamental Licenses, Aquatic License, Green Industry Best Management Practices Certification and Maintenance of Traffic Certification etc...
Leisure	01-572-305-50	Education	755	1,224	1,115	2,681	2,181	2,908	2,500	(181)	-6.75%	Maintenance of Traffic Certification, Best Management Practices Cert., Turf Manager Certification, Crowd Manager Cert., Playground Safety Inspector Cert., Pest Control Operator License etc..
Leisure		Total Operating Expenditures	259,896	369,868	398,816	461,591	344,035	459,568	537,568	75,977	16.46%	
Leisure												
Leisure	01-572-606-20	Buildings	0	34,573	12,000	272,255	270,048	272,255	175,000	(97,255)	-35.72%	Pavilion @ fish pond & Amphitheater
Leisure	01-572-606-30	Improvements O/T Buildings	35,047	279,500	205,810	82,552	17,995	82,552	325,000	242,448	293.69%	Parking Lot Paving - Patterson Park & Gore Park Viola St., Solar Lighting Road & Parking Rec Complex
Leisure	01-572-606-40	Machinery & Equipment	248,350	95,764	116,541	62,357	52,486	61,910	162,569	100,212	160.71%	Realmaster 3100D, Ride on Spreader/Sprayer, Z Master 2040 Z Sand Pro
Leisure	01-572-606-41	Office Machinery & Equipment	0	0	0	0	-	-	-	0	n/a	
Leisure	01-572-606-70	Vehicles	0	0	0	65,268	65,145	65,145	30,000	(35,268)	-54.04%	1/2 Ton Pickup Double Cab
		Total Capital Outlay	283,397	409,837	334,350	482,432	405,675	481,862	692,569	307,392	43.56%	
		TOTAL LEISURE SERVICES	1,249,004	1,586,215	1,671,645	2,159,945	1,540,247	2,021,443	2,563,294	500,604	18.67%	

City of Callaway									Final Budget 2026			
General Fund - FY 2026 Budget									0	9/18/2025		
			FY 2022 Actual Audited	FY 2023 Actual Audited	FY 2024 Actual Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Change Incr (Decr)	2026 Notes
Number	Description											
EMERGENCY & DISASTER RELIEF												
Storm	01-525-303-10	Prof Svcs - Ttech Admin	155,737	1,574	22,621	55,032	13,872	18,496	30,314	(24,718)	-44.92%	Admin Services - Tetra Tech Balance
Storm	01-525-303-46	Debris Removal - Construction	11,096	18,150	27,425	0	-	-	-	0	n/a	
Storm	01-525-304-60	R&M Buildings & Grounds	2,500	0	0	0	-	-	-	0	n/a	
		Total Operating Expense	169,332	19,724	50,046	55,032	13,872	18,496	30,314	(24,718)		
Storm	01-525-606-20	Buildings	0	0	29,505	0	-	-	-	0	n/a	Storm Mitigation Wind Retorfit - LS & Conf Completed 2024
Storm	01-525-606-30	Improvements O/T Buildings	0	0	0	0	-	-	-	0	n/a	
Storm	01-525-606-40	Machinery & Equipment	0	245,290	21,905	0	-	-	-	0	n/a	Storm Mitigation - Generators PW, CH, Conf Completed 2024
Storm	01-525-606-50	Drainage Project	5,032	1,325	444,456	93,574	12,918	63,480	-	(93,574)	-100.00%	Storm Mitigation - Erosion Berthe Bridge Drainage Pipe Balance Completed 2025
		Total Capital Outlay	5,032	246,615	495,867	93,574	12,918	63,480	0	(93,574)		
	TOTAL EMERGENCY		174,365	266,339	545,913	148,606	26,790	81,976	30,314	(118,292)		
NON-DEPARTMENTAL												
Overhead	01-581-303-99	Cost Allocation Transfers	(781,734)	(773,568)	(861,600)	(862,966)	(647,226)	(862,968)	(860,737)	2,229	-0.26%	
Overhead	01-581-909-10	Transfers Out Debt Service	0	0	0	0	-	-	-	0	n/a	
Overhead	01-581-909-20	Transfers Out Capital Projects	193,403	0	0	0	-	-	-	0	n/a	
Overhead	01-581-909-11	Transfer Out - CIP	0	2,406,303	40,475	917,184	-	-	1,086,089	168,905	18.42%	Boat Race Round About - Impact Fees & Stormwater Fees East Bay Drainage
Overhead	01-581-909-41	Transfer to Water	0	0	21,905	0	-	-	-	0	n/a	
Overhead	01-581-909-42	Transfer to Sewer	0	0	21,905	0	-	-	-	0	n/a	
Overhead	01-581-909-43	Transfer to Solid Waste	0	0	21,905	0	-	-	-	0	n/a	
Overhead	01-582-707-20	Interest Expense	0	0	0	0	-	-	-	0	n/a	
Overhead	01-584-909-15	Budgeted Incr to Park Reserves	0	0	0	0	-	-	-	0	n/a	
Overhead	01-584-909-10	Budgeted Incr to Reserves (UR)	0	0	0	11,194	-	-	-	0	n/a	
	TOTAL NON-DEPARTMENTAL		(588,331)	1,632,735	(755,410)	65,412	(647,226)	(862,968)	225,352	171,134	244.51%	
	TOTAL EXPENDITURES (all departments)		8,333,363	11,428,737	9,710,529	14,119,014	7,572,026	10,198,357	12,845,084	1,063,191	-9.02%	
	REVENUES OVER (UNDER) EXPENDITURES		7,917,141	(583,785)	459,987	0	115,499	432,510	0	(2,337,121)	n/a	

City of Callaway										Final Budget 2026	
CRA Fund - FY 2026 Budget								\$ -			9/18/2025

City of Callaway											Final Budget 2026
Capital Improvement Program (CIP) Fund - FY 2026 Budget											9/18/2025
Number	Description	FY2022 Actual (Audited)	FY2023 Actual (Audited)	FY2024 Actual (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
REVENUES/SOURCES											
31-330-331-10	Federal Grants - 428 & 406	-	-	958,968	2,412,187	2,412,187	2,412,187	-	(2,412,187)	-100.00%	FEMA Reimbursement
31-330-335-19	Infrastructure Half Cent Tax	1,996,580	1,788,385	1,772,717	1,775,763	1,215,291	1,620,387	1,878,757	102,994	5.80%	Estimate from FL DOR Office of Tax Research -
31-360-361-10	Interest Income - Infrastructure Tax	27,844	271,610	326,984	364,981	273,402	364,535	346,309	(18,672)	-5.1%	
31-330-334-61	CDBG Sandy Creek Water & Sewer	-	-	-	5,470,200	605,166	605,166	4,865,034	(605,166)	-11.1%	
31-330-334-62	CDBG Hugh Thomas Spine Road	-	-	-	2,650,000	202,572	202,572	2,447,428	(202,572)	-7.6%	
31-330-334-75	FTOT Grant - Beautification Tyndal Pkwy	-	-	-	400,000	-	400,000	-	(400,000)	-100.0%	South Tyndall Parkway Median - Grant S/B Completed FY25
31-330-334-76	FDOT Grant - Lake Dr to Berthe Sidewalk	-	-	-	-	-	-	173,000	173,000	n/a	FDOT LAP Grant -Lake Drive to Berthe
31-330-334-77	FDOT Grant - Berthe Sidewalk Forsythe to Eagle L	-	-	-	-	-	-	64,000	64,000	n/a	FDOT LAP Grant - Berthe Sidewalk Forsythe to Eagle Lake
31-330-334-78	FDOT Grant - Wallace Road	-	-	-	-	-	-	-	-	n/a	
31-330-334-79	FDOT Grant - Cherry Street Sidewalk	-	-	-	2,553,262	-	-	2,553,262	-	0.0%	Construction & CEI portion
31-330-334-81	FDOT Grant - Boat Race Pathway	491,551	557,921	-	-	-	-	-	-	n/a	
31-330-334-90	FDOT Grant - West Cherry Street Sidewalk	32,607	9,893	-	528,511	-	-	528,511	-	0.0%	
31-330-334-91	CDBG Grant - Stormwater Rehab	-	-	-	2,466,203	16,100	16,100	2,401,540	(64,663)	-2.6%	Lift Station Rehab Grant - CDBG
31-330-334-82	Paving Grant - STATE	-	-	-	2,000,000	675,560	998,000	1,250,000	(750,000)	-37.5%	\$1 mil Cherry Street, \$250K Beulah & South Gay
31-330-334-34	Berthe Ave Spillway Bridge 80/20 FEMA	-	-	1,739,953	1,312,265	-	-	-	(1,312,265)	-100.0%	FEMA Berthe Bridge Replacement Completed in FY2025
31-380-381-10	Transfers from General Fund	6,012,886	2,406,303	40,475	917,184	-	-	1,086,089	168,905	18.4%	Boat Race Round About - Impact Fees
31-380-381-20	Transfers from Water Fund	-	25,023	-	-	-	-	-			
31-380-381-25	Transfers from Sewer Fund	-	7,927	-	-	-	-	284,412			CDBG Lift Station Overage - Impact Fees Sewer
31-380-389-20	Use of Fund Balance - RES	-	-	-	4,169,427	-	-	7,618,414	3,448,987	82.7%	From Infrastructure Funding Balance
TOTAL REVENUES/SOURCES		8,561,468	5,067,061	4,839,097	27,019,983	5,400,278	6,618,948	25,496,756	(1,807,639)	-5.6%	

City of Callaway										Final Budget 2026	
Capital Improvement Program (CIP) Fund - FY 2026 Budget										9/18/2025	
								-			

City of Callaway											Final Budget 2026
Capital Improvement Program (CIP) Fund - FY 2026 Budget								-			9/18/2025
Number	Description	FY2022 Actual (Audited)	FY2023 Actual (Audited)	FY2024 Actual (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
31-541-606-79	FDOT Grant - Cherry Street Sidewalk	-	-	17,432	2,540,989	1,824	2,507	2,550,755	9,766	0.4%	Const. \$2,073,200 & CEI \$480,062
31-541-606-81	FDOT Grant - Boat Race Pathway	781,128	329,709	-	-	-	-	-	-	n/a	
31-541-606-82	Paving Grant - STATE	-	-	119,866	1,180,134	998,616	1,008,371	750,000	(430,134)	-36.4%	Beulah & South Gay FY 2026 (\$250,000 Grant)
31-541-606-83	Stormwater Grant - STATE	-	-	-	-	-	-	-	-	n/a	
31-541-606-86	Boat Race Round-About	7,200	52,549	40,475	766,384	1,444	3,096	763,289	(3,095)	-0.4%	New Round About - Boat Race Impact Fees Cont & CEI
31-541-606-87	FDOT - Lake Dr. to Berthe Sidewalk	-	-	-	65,000	-	-	173,000	108,000	166.2%	Lake DR. 2026 Design 173,000 (Construction 1,152,220 & CEI \$126,800 in 2028)
31-541-606-88	FDOT - Hickory Street Sidewalk	-	-	-	-	-	-	-	-	n/a	
31-541-606-89	FDOT - Berthe Sidewalk Forsythe to Eagle Lake	-	-	-	64,000	-	-	64,000	-	0.0%	Design (Construction \$413,720 & CEI \$91,018 funded 2027)
31-541-606-90	FDOT - West Cherry Street Sidewalk	46,123	4,124	-	528,511	-	-	528,511	-	0.0%	Based on Bid Amount original - Const. \$345,747 & CEI \$76,064
31-541-606-91	428 - Signs & Guard Rails	6,000	-	-	-	-	-	-	-	n/a	
31-541-606-92	406 - Public Works Complex	27,220	-	10,240	-	-	-	-	-	n/a	Completed in 2024
31-572-606-31	428 - City Parks	1,178,166	2,777,644	-	-	-	-	-	-	n/a	Gore Park Grounds Completed in 2024
31-572-606-33	428 - City Parks - Buildings	-	504,904	329,375	-	-	-	-	-	n/a	Gore Park Buildings Completed in 2024
31-572-606-20	428 - Soccer Field Bathroom	88,046	-	-	-	-	-	-	-	n/a	
31-572-606-80	Arts & Conf Center Loop Road Paving	122,872	201,194	-	-	-	-	-	-	n/a	Completed 2023
31-541-606-93	Paving Imperial Drive	70,530	556,692	-	-	-	-	-	-	n/a	Completed 2023
31-541-606-40	Berthe Ave Spillway Bridge	27,855	1,061,402	1,468,301	1,257,051	1,257,051	1,257,051	-	(1,257,051)	-100.0%	Completed FY 2025
Sub Total Other Project		2,427,724	7,364,926	2,816,285	17,163,806	2,843,974	3,256,988	14,530,275	(2,633,531)	-15.3%	
TOTAL EXPENDITURES/USES OF FUNDS		3,367,493	9,268,517	2,995,173	27,019,983	2,957,059	3,379,367	25,496,756	(1,523,227)	-5.6%	
31-584-909-10	Budgeted Increase to Reserves	-	-	-	-	-	-	-	-	n/a	
31-580-909-41	Transfer to Water	-	-	10,240	-	-	-	-	-	n/a	
31-580-909-42	Transfer to Sewer	16,313	728,432	388,044	-	-	-	-	-	n/a	CDBG Lift Station Overage
31-580-909-43	Transfer to Solid	-	-	10,240	-	-	-	-	-	n/a	
REVENUES OVER (UNDER) EXPENDITURES		5,177,662	(4,929,889)	1,435,400	-	2,443,219	3,239,582	-	(284,412)	-100.0%	

City of Callaway											Final Budget 2026
Water Fund - FY 2026 Budget											9/18/2025
Number	Description	FY 2022 (Audited)	FY 2023 (Audited)	FY 2024 (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
REVENUES/SOURCES											
41-320-324-21	Impact Fees - Water Res	189,316	64,371	108,816	115,000	95,660	127,547	120,000	5,000	4.3%	
41-320-324-22	Impact Fees - Water Comm	19,594	9,505	7,812	10,000	48,468	64,624	20,000	10,000	100.0%	
41-320-325-05	Special Capital Ext Fees	2,444	4,570	5,584	5,000	2,185	2,185	5,000	-	0.0%	
41-340-343-30	Water Charges	2,989,516	3,243,014	3,401,391	3,402,940	2,557,400	3,359,866	3,397,105	(5,835)	-0.2%	Billed Charges - Increase \$.05 per 1000 gallons county increase
41-340-343-31	Collection of Bad Debt				-	120	-	-	-	n/a	
41-340-343-32	Account Fees	-	1,220	-	-	-	-	-	-	n/a	
41-340-343-33	Delinquency Fees	104,200	123,375	127,500	129,819	91,764	122,352	124,187	(5,632)	-4.3%	15 % Late Fees - Based on Historical data
41-340-343-34	Penalties	75,774	73,328	77,104	77,327	55,959	74,612	75,358	(1,969)	-2.5%	\$50 Past Dues fees - Based on Historical data
41-340-343-35	System Taps	14,810	12,515	9,669	11,486	5,150	6,867	6,935	(4,551)	-39.6%	Water Tap Fee - Based on Historical data
41-340-343-36	Other Utility Income	201,178	164,340	199,408	205,313	162,821	217,095	269,265	63,952	31.1%	Meter Sets (Increased) & Convenience Fees for CC Payments
41-340-343-37	Utilities Over/Short	(0)	(260)	(138)	-	(251)	(251)	-	-	n/a	
41-340-343-38	Service Work Charges	40	-	10	-	-	-	-	-	n/a	
41-360-361-10	Interest	6,721	76,687	120,632	120,000	89,124	118,832	112,890	(7,110)	-5.9%	
41-360-361-20	Interest - Impact Fees	5,085	45,707	61,933	55,000	46,088	61,450	58,378	3,378	6.1%	
41-360-361-42	Interest - Spec Cap Ext Fees	804	10,915	14,054	-	-	-	-	-	n/a	
41-360-364-00	Disposition of Fixed Assets	552	147,612	8,265	-	62	75	-	-	n/a	Sale of old equipment
41-360-369-30	Insurance Proceeds		364	3,899	-	1,765	2,118	-	-	n/a	
41-380-382-10	Transfers from General Fund			21,905	-	-	-	-	-	n/a	
41-380-382-30	Transfers from CIP	-	-	10,240	-	-	-	-	-	n/a	
41-380-384-11	Amort Premium 2015 Refunding	18,974	18,974	18,974	18,974	14,229	18,974	18,974	-	0.0%	2015 Bond Premium
41-380-389-10	Use of Retained Earnings - UR	-	-	-	-	-	-	21,030	21,030	n/a	
41-380-389-20	Use of Retained Earnings - RES	-	-	-	200,000	-	-	200,000	200,000	n/a	Chlorine Booster Station - Impact Fees
TOTAL REVENUES / SOURCES		3,629,009	3,996,237	4,197,058	4,350,859	3,170,544	4,176,346	4,429,122	278,263	1.8%	
EXPENSES / USES											
41-533-101-20	Regular Salaries	287,336	342,244	382,144	402,541	282,515	388,611	434,423	31,882	7.9%	Salaries and Wages - 8.5 FTEs
41-533-101-35	Cell Phone Allowance	985	1,010	1,060	1,200	583	777	1,200	-	0.0%	Utility Supervisor & Foreman
41-533-101-40	Overtime	24,252	43,598	53,119	56,500	40,248	53,664	53,750	(2,750)	-4.9%	After hours call outs
41-533-101-50	Special Pay	-	2,466	3,002	4,152	4,152	4,152	3,300	(852)	-20.5%	Bonus
41-533-101-60	Sale of Leave	-	-	-	-	-	-	-	-	n/a	
41-533-101-65	Annual Leave Payout	4,037	312	755	-	-	-	-	-	n/a	
41-533-102-10	FICA Taxes	18,935	23,212	26,572	29,365	19,469	27,959	30,522	1,157	3.9%	Employer Portion of Payroll Tax
41-533-102-11	Medicare Taxes	4,580	5,429	6,214	6,854	4,553	6,071	7,127	273	4.0%	Employer Portion of Payroll Tax
41-533-102-20	Retirement Contrib	33,991	47,423	59,457	64,908	43,993	60,657	71,264	6,356	9.8%	FRS Contribution
41-533-102-30	Group Insurance	32,919	48,896	53,583	65,581	44,886	64,847	87,746	22,165	33.8%	Employee Health Ins. Contribution
41-533-102-31	Health Ins Supplement	1,720	1,120	1,920	2,400	1,215	1,620	2,400	-	0.0%	Only if proof of Coverage \$100 per month
41-533-102-40	Worker's Compensation	8,030	13,974	14,525	21,437	13,091	17,455	22,903	1,466	6.8%	WC Insurance based on Wages
41-533-102-90	Pension Expenses (GASB68)	4,615	97,451	7,158	-	-	-	-	-	n/a	GASB 68 Audit Entry
	Total Personnel	421,399	627,135	609,509	654,938	454,704	625,813	714,635	59,697	9.1%	

City of Callaway											Final Budget 2026
Water Fund - FY 2026 Budget								-			9/18/2025
Number	Description	FY 2022 (Audited)	FY 2023 (Audited)	FY 2024 (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
41-533-303-10	Engineering Services	-	-	-	65,000	-	-	40,000	(25,000)	-38.5%	Lead Pipe Inventory
41-533-303-40	Cleaning & Laundry	2,703	3,001	4,916	5,800	4,217	5,623	6,000	200	3.4%	Uniform Cleaning and Rental
41-533-303-41	Other Contractual Services	28,937	26,946	23,277	35,000	20,847	27,797	71,000	36,000	102.9%	Web Map \$1,200, GIS \$2,890, Cleaning \$1,500, Disinfections \$2,800, Copier \$1,080, Hep B \$500, Water Samples \$5,400 Other Testing and Samples, Security \$1,200, Radios \$750, \$35,000 for Lead Service Line Inventory, \$5,000 Utility Specification Update, BMP Backflow Software Annual Rnewal \$2,500 , Temp Labor Led Testing \$3000
41-533-303-43	Cost of Water	919,674	1,012,500	1,048,450	1,180,314	942,758	1,257,011	1,307,291	126,977	10.8%	Cost to purchase Water from Bay Co. 2.6% Increase
41-533-303-45	Debt Collection Service	1,879	1,558	2,183	3,000	2,178	2,904	3,000	-	0.0%	
41-533-303-46	Uncollectible AR Allowance	11,278	6,955	7,239	7,500	-	8,491	7,500	-	0.0%	
41-533-303-42	Other Contractual UB	-	-	-	-	-	-	-	-	n/a	
41-533-304-00	Travel & Per Diem	253	-	406	1,000	-	-	1,000	-	0.0%	Training / Conferences
41-533-304-10	Communications/Telephone	1,770	4,654	5,095	5,500	3,646	4,861	5,000	(500)	-9.1%	Phones & Internet
41-533-304-20	Transportation/Postage	2,049	1,222	1,231	2,500	824	1,098	1,500	(1,000)	-40.0%	Postage
41-533-304-30	Utilities	19,379	16,606	14,359	18,000	5,579	9,439	10,000	(8,000)	-44.4%	Water and Electric - Based on current months
41-533-304-40	Rentals & Leases	-	-	1,500	3,000	1,326	1,768	3,000	-	0.0%	
41-533-304-50	General & Liability Insurance	-	-	-	-	-	-	-	-	n/a	
41-533-304-60	R & M Buildings & Grounds	1,150	695	5,186	7,000	932	1,243	2,000	(5,000)	-71.4%	Repairs for buildings
41-533-304-61	R & M Machinery & Equipment	10,353	14,067	12,423	20,000	10,837	14,450	15,000	(5,000)	-25.0%	Repairs for Water Equipment and Machinery
41-533-304-62	R & M Vehicles	6,811	16,791	32,424	30,000	11,874	15,831	17,500	(12,500)	-41.7%	All Vehicle Repairs
41-533-304-63	R & M Distribution System	73,081	93,036	70,065	120,000	93,944	125,259	125,000	5,000	4.2%	Repairs and Regular Mainteance to water distribution system. Increase is due to material pricing increasing. This also allows for perment repairs that
41-533-304-64	R & M Distrib Sys- Sandy Creek	4,148	6,514	949	7,500	4,716	6,288	7,000	(500)	-6.7%	Various repairs to water distribution system
41-533-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	n/a	
41-533-304-70	Printing & Binding	-	272	28	500	-	-	-	(500)	-100.0%	
41-533-304-90	Other Current Charges	3,826	4,201	9,009	6,500	2,420	3,227	6,500	-	0.0%	Trash \$852 , Locates \$2390, Printer \$809, Misc. \$500 Directional Bores \$2000
41-533-305-10	Office Supplies & Small Equip	2,939	5,108	3,756	4,000	2,823	3,764	4,000	-	0.0%	Office and Shop supplies \$3000, Hand tools/Power tools \$1000
41-533-305-20	Operating Supplies	9,538	12,900	15,172	16,000	13,357	17,810	18,000	2,000	12.5%	Small Tools operating supplies
41-533-305-21	Fuel & Lubricants	23,231	38,762	39,264	40,000	21,586	28,782	35,000	(5,000)	-12.5%	City vehicles and machinery
41-533-305-22	Uniforms	1,495	1,136	1,693	1,800	982	1,310	1,500	(300)	-16.7%	Safety Boots and Supervisor Uniform purchases

City of Callaway											Final Budget 2026
Water Fund - FY 2026 Budget								-			9/18/2025
Number	Description	FY 2022 (Audited)	FY 2023 (Audited)	FY 2024 (Audited)	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
41-533-305-23	Meters	77,313	47,746	73,460	95,000	64,201	85,602	205,000	110,000	115.8%	Replacement Ally Meters/Transmitters through out the city. (\$604 per meter/transmitter set), Replacement of 2" and larger OMNI meters, \$10000
41-533-305-24	Meters - Sandy Creek	-	-	-	500	-	-	-	(500)	-100.0%	
41-533-305-30	Road Materials & Supplies	-	-	450	15,000	6,826	9,102	15,000	-	0.0%	Cost of Road Repairs caused by Water Leaks
41-533-305-40	Books, Publications & Dues	560	594	623	1,200	645	860	1,200	-	0.0%	FRWA Membership Dues, Certifications Renewal Points for FDEP licensed en
41-533-305-50	Education	205	799	50	1,500	1,365	1,820	1,500	-	0.0%	Distrubtion License Class 3 @ \$300 each, Other Staff Training
41-533-305-90	Depreciation	551,633	443,641	484,120	-	-	-	-	-	n/a	
	Total Operating	1,754,205	1,759,703	1,857,331	1,693,114	1,217,886	1,634,338	1,909,491	216,377	12.8%	
41-533-707-10	Principal Pmt on Debt				400,000	-	400,000	420,000	20,000	5.0%	1/2 Principal payment Bonds \$840,000
41-533-707-20	Interest	308,041	290,645	272,353	256,416	189,257	256,416	236,416	(20,000)	-7.8%	2015 Bond Interest
41-533-707-30	Bond Premium Amortization	38,143	38,143	38,143	38,143	28,611	38,143	38,143	-	0.0%	2015 Advance Refunding bonds
41-533-707-40	Bond Closing Costs	-	-	-	-	-	-	-	-	n/a	
	Total Debt Service	346,184	328,788	310,496	694,559	217,868	694,559	694,559	-	0.0%	
41-533-606-70	Vehicles	-	-	-	-	-	-	-	-	n/a	
41-533-606-20	Buildings	-	-	-	-	-	-	-	-	n/a	
41-533-606-30	Improvements other than Bldgs	-	-	-	-	-	-	-	-	n/a	
41-533-606-40	Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
41-533-606-60	Utility Infrastructure	-	-	-	331,250	121,447	131,250	377,000	245,750	13.8%	Ally Water Meters/Transmitters New Const & Replacements \$105,000, Chlorine Booster Station East Bay \$200,000 & Fire Hydrants \$72,000
41-533-606-61	Utility Infrastructure - Sandy Creek	-	-	-	-	-	-	-	-	n/a	
41-533-606-64	Automation of METER System	-	-	-	-	-	-	-	-	n/a	
	Total Capital Outlay	-	-	-	331,250	121,447	131,250	377,000	245,750	13.8%	
41-581-303-99	Indirect Cost Transfer	329,172	341,172	379,992	380,598	285,444	380,592	366,961	(13,637)	-3.6%	
41-530-303-99	UB Cost Transfer	237,562	267,169	308,035	364,996	225,367	300,489	366,476	1,480	0.4%	
41-580-909-30	Transfer to General Fund	-	-	-	-	-	-	-	-	n/a	
41-580-909-20	Transfer to CIP Fund	-	25,023	-	-	-	-	-	-	n/a	
41-580-909-50	Transfer to Sewer Fund	-	-	-	-	-	-	-	-	n/a	
41-584-909-10	Budgeted Increase to Reserves	-	-	-	231,404	-	-	-	-	-100.0%	
	Total Non-Operating	566,734	633,363	688,027	976,998	510,811	681,081	733,437	(12,157)	-24.9%	
TOTAL EXPENSES / USES		3,088,521	3,348,990	3,465,363	4,350,859	2,522,715	3,767,042	4,429,122	509,667	1.8%	
REVENUES OVER (UNDER) EXPENSES		540,488	647,247	731,695	-	647,829	409,304	-	(231,404)	n/a	

City of Callaway										Final Budget 2026	
Sewer Fund - FY 2026 Budget								-		9/18/2025	
Number	Description	FY 2022 Audited	FY 2023 Audited	FY 2024 Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
REVENUES/SOURCES											
42-320-324-21	Impact Fees - Sewer Res	323,813	60,586	125,065	120,000	104,087	138,782	120,000	-	0.0%	
42-320-324-22	Impact Fees - Sewer Comm	39,857	18,025	10,784	10,000	120,342	120,342	10,000	-	0.0%	
42-320-325-05	Special Capital Ext Fees	1,629	2,993	3,843	2,500	2,526	2,526	2,500	-	0.0%	
42-330-334-10	State Grant - Storms & Floods	-	-	-	897,000	-	-	-	(897,000)	-100.0%	
42-340-343-32	Account Fees	20,800	19,600	16,400	16,739	12,980	17,307	17,480	741	4.4%	Account Fees
42-340-343-34	Penalties	112,839	119,795	129,520	130,284	96,350	128,467	129,752	(532)	-0.4%	Past Due Account Fees
42-340-343-35	System Taps	7,610	5,644	9,410	11,594	4,080	5,440	5,494	(6,100)	-52.6%	Sewer Tap Fees @ \$200 each
42-340-343-36	Other Utility Income	500	375	4,050	500	-	5,580	5,692	5,192	1038.4%	Road Bores & Parker Sewer Fees
42-340-343-50	Sewer / Wastewater Charges	4,448,604	4,730,547	4,905,857	5,230,553	3,800,197	5,066,929	5,193,603	(36,950)	-0.7%	Billed Charges - Increase \$.15 per 1000 gallons county increase
42-360-361-10	Interest	33,189	338,217	476,529	400,000	341,693	400,591	360,532	(39,468)	-9.9%	
42-360-361-20	Interest - Impact Fees	15,877	101,639	116,201	97,500	82,829	110,439	99,395	1,895	1.9%	
42-360-361-45	Interest - Sandy Creek Assmts	804	-	-	-	-	-	-	-	n/a	
42-360-361-50	Interest - Bond Proceeds	-	10,915	14,054	-	-	-	-	-	n/a	
42-360-364-00	Disposition of Fixed Assets	-	266	7,125	-	4,940	31,440	-	-	n/a	Sale of old equipment
42-360-369-00	Income/Loss from Joint Venture	533,830	305,146	822,892	-	-	-	-	-	n/a	Joint Venture - Year End Adjustment
42-360-369-30	Insurance Proceeds	-	-	-	-	7,252	9,669	-	-	n/a	
42-380-382-10	Transfers from General Fund	-	-	21,905	-	-	-	-	-	n/a	
42-380-382-30	Transfers from CIP	16,313	728,432	388,044	-	-	-	-	-	n/a	
42-380-384-11	Amort-Premium 2015 Refunding	18,974	18,974	18,974	18,974	14,229	18,972	18,974	-	0.0%	2015 Bond Premium
42-380-389-20	Use of Restricted Reserves	-	-	-	-	-	-	2,044,543	2,044,543	n/a	CDBG Lift Station Overage & Upgrades - Impact Fees Sewer
TOTAL REVENUES/SOURCES		5,574,639	6,461,155	7,070,651	6,935,644	4,591,673	6,056,483	8,007,965	1,072,321	15.5%	
EXPENSES / USES											
42-535-101-20	Regular Salaries	248,862	332,040	341,401	347,024	255,784	354,231	419,776	72,752	21.0%	Salaries and Wages - 7.5 FTE's
42-535-101-35	Cell Phone Allowance	1,635	1,710	1,460	1,710	1,233	1,643	1,710	-	0.0%	Collection Foreman, Lift Station Foreman,
42-535-101-40	Overtime	791	1,595	2,353	10,000	2,047	9,247	10,000	-	0.0%	After hours call outs
42-535-101-50	Special Pay	-	3,006	3,272	3,402	3,402	3,402	3,370	(32)	-0.9%	Bonus
42-535-101-60	Sale of Annual Leave	-	1,046	-	-	-	-	-	-	n/a	
42-535-101-65	Annual Leave Payout	4,372	-	678	-	-	-	-	-	n/a	
42-535-102-10	FICA Taxes	14,202	20,000	20,587	22,908	15,184	20,246	26,068	3,160	13.8%	Employer Portion of Payroll Tax
42-535-102-11	Medicare Taxes	3,432	4,677	4,815	5,905	3,551	4,735	6,085	180	3.0%	Employer Portion of Payroll Tax
42-535-102-20	Retirement Contrib	27,959	41,751	46,436	49,629	35,142	46,856	60,869	11,240	22.6%	FRS Contribution
42-535-102-30	Group Insurance	55,766	62,228	49,774	74,318	54,581	72,774	76,801	2,483	3.3%	Employee Health Ins. Contribution
42-535-102-31	Health Insurance Supplement	420	420	420	1,200	415	553	2,400	1,200	100.0%	Only if proof of Coverage \$100 per month
42-535-102-40	Worker's Compensation	5,972	11,991	10,974	18,177	10,779	14,372	19,239	1,062	5.8%	WC Insurance based on Wages
42-535-102-50	Unemployment Comp	-	-	-	2,475	2,475	3,300	-	(2,475)	-100.0%	
42-535-102-90	Pension Expenses (GASB68)	3,847	88,582	(39,134)	-	-	-	-	-	n/a	GASB 68 Audit Entry
Total Personnel		367,259	569,048	443,036	536,748	384,593	531,360	626,318	89,570	16.7%	

City of Callaway											Final Budget 2026
Sewer Fund - FY 2026 Budget								-			9/18/2025
Number	Description	FY 2022 Audited	FY 2023 Audited	FY 2024 Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
42-535-303-10	Engineering Services	-	-	-	-	-	0	-	-	n/a	
42-535-303-11	Legal Fees - City Attorney	-	-	-	-	-	0	-	-	n/a	
42-535-303-40	Cleaning & Laundry	1,989	3,061	2,843	5,000	3,089	4,118	5,000	-	0.0%	Uniform Service
42-535-303-41	Other Contractual Services	15,275	10,700	9,862	12,000	3,522	4,696	7,500	(4,500)	-37.5%	Cleaning \$1500, Empty Vac Truck \$2500, Security \$1200, Radios \$750, Hep Shots \$1500, & temp labor
42-535-303-43	Cost of Treatment	1,762,842	1,753,059	2,358,524	2,331,955	1,721,506	2,327,342	2,448,553	116,598	5.0%	Cost of Sewer Treatment increased 4% from County
42-535-303-46	Uncollectible AR Allowance	3,927	19,514	20,254	10,740	-	14,046	10,740	-	0.0%	
42-535-303-42	Other Contractual UB	-	-	-	-	-	-	-	-	n/a	
42-535-304-00	Travel & Per Diem	-	-	-	1,000	-	-	1,000	-	0.0%	Travel to training
42-535-304-10	Communications/Telephone	2,148	5,023	5,452	5,300	4,153	5,537	5,750	450	8.5%	Phone services
42-535-304-20	Transportation/Postage	2,079	1,657	1,278	2,640	838	1,368	1,500	(1,140)	-43.2%	Postage
42-535-304-30	Utilities	77,812	76,115	80,429	84,000	68,920	91,894	95,000	11,000	13.1%	Power to Lift station
42-535-304-31	Utilities - Sandy Creek	6,040	6,699	7,393	7,000	5,156	6,875	7,000	-	0.0%	Power to Lift station
42-535-304-40	Rentals & Leases	-	-	19,907	39,250	28,390	37,853	40,000	750	1.9%	Emergency bypass pump rentals for lift stations
42-535-304-50	General & Liability Insurance	-	-	-	-	-	-	-	-	n/a	
42-535-304-60	R & M Buildings & Grounds	689	-	4,745	7,750	7,524	10,032	5,000	(2,750)	-35.5%	Replacement of warehouse lighting \$2000, Various Repairs to buildings \$3000
42-535-304-61	R & M Machinery & Equipment	10,713	14,816	38,226	50,510	39,285	52,380	55,000	4,490	8.9%	Increase due to high maintenance cost of diesel bypass pumps
42-535-304-62	R & M Vehicles	7,193	20,100	35,231	30,000	20,431	27,242	35,000	5,000	16.7%	All Vehicle Repairs
42-535-304-63	R & M Collection System	25,377	20,494	58,751	45,400	25,571	34,095	50,000	4,600	10.1%	Regular Maintenance of Collections system
42-535-304-64	R & M Lift Stations	33,702	56,190	65,999	88,100	50,196	66,928	85,000	(3,100)	-3.5%	Increase due to aging infrastructure and material cost increase of lift stations
42-535-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	n/a	
42-535-304-66	R & M Collection Sys-Sandy Cr	6,869	4,200	6,692	5,375	651	868	2,000	(3,375)	-62.8%	Various repairs - as needed to collection system
42-535-304-70	Printing & Binding	-	-	-	-	-	-	-	-	n/a	
42-535-304-90	Other Current Charges	2,768	1,355	3,592	5,000	603	803	2,500	(2,500)	-50.0%	Directional Bores \$2500
42-535-305-10	Office Supplies & Small Equip	181	2,010	1,410	1,500	234	311	5,000	3,500	233.3%	Office Supplies \$1200, Concrete Cut Saw 14", \$1800, Hand Tools/Power Tools \$
42-535-305-20	Operating Supplies	8,914	10,015	12,468	15,000	11,028	14,704	15,000	-	0.0%	
42-535-305-21	Fuel & Lubricants	34,870	41,965	75,420	74,500	49,224	65,632	70,000	(4,500)	-6.0%	Vehicles, Equipment and Lift Station Pumps
42-535-305-22	Uniforms	916	1,635	1,716	2,100	1,456	1,942	2,100	-	0.0%	
42-535-305-30	Road Materials & Supplies	-	-	450	17,500	14,735	19,646	20,000	2,500	14.3%	Cost of Road Repairs due to sewer repairs
42-535-305-40	Books, Publications & Dues	-	-	-	500	-	-	-	(500)	-100.0%	
42-535-305-50	Education	-	450	50	2,360	705	940	2,360	-	0.0%	Collection Certification Class 3 @ \$355 each (2), Backflow Certification @ \$645 each (2). Focus on Change @ \$60 each (6)
42-535-305-90	Depreciation	462,665	517,981	538,548	-	-	-	-	-	n/a	
	Total Operating	2,466,968	2,567,039	3,349,242	2,844,480	2,057,217	2,789,252	2,971,003	126,523	4.4%	

City of Callaway											Final Budget 2026
Sewer Fund - FY 2026 Budget								-			9/18/2025
Number	Description	FY 2022 Audited	FY 2023 Audited	FY 2024 Audited	FY 2025 Amended Budget	FY 2025 Actuals Thru Jun-25	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
42-535-707-10	Principal Pmt on Debt	345,000	362,500	382,500	400,000	-	400,000	420,000	20,000	5.0%	1/2 Principal payment Bonds \$840,000
42-535-707-20	Interest Pmt on Debt	308,041	290,645	272,353	256,416	189,257	256,416	236,416	(20,000)	-7.8%	2015 Bond Interest
42-535-707-11	Principal Pmt on Debt-Sandy Creek				-	-	-	-	-	n/a	
42-535-707-21	Interest Pmt on Debt-Sandy Creek	-	-	-	-	-	-	-	-	n/a	
42-535-707-40	Bond Issuance Costs	3,250	6,250	500	5,500	4,250	5,500	5,500	-	0.0%	Required Reports for Audit
42-535-707-30	Amortization - Loss on AdvRef	38,143	38,143	38,143	38,143	28,611	38,143	38,143	-	0.0%	2015 Advance Refunding Bonds
	Total Debt Service	694,434	697,538	693,496	700,059	222,118	700,059	700,059	-	0.0%	
42-535-606-20	Buildings	-	-	-	-	-	-	-	-	n/a	
42-535-606-30	Improvements other than Bldgs	-	-	-	-	-	-	-	-	n/a	
42-535-606-31	Lift Station Upgrades	-	-	-	1,794,000	-	-	2,492,131	698,131	38.9%	4 - Lift Station Replacement (4, 8, 11 & 31) & CEI - Added 17,34 & 36
42-535-606-32	AWT Master Lift Station - Odor Control	-	-	-	-	-	-	-	-	n/a	
42-535-606-40	Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
42-535-606-41	Office Mach & Equipment	-	-	-	-	-	-	-	-	n/a	
42-535-606-60	Utility Infrastructure	-	-	-	153,300	80,196	80,196	142,500	(10,800)	-7.0%	By Pass Pumps \$130,000 Spare Lift Station Pump \$12,500
42-535-606-61	Utility Infrastructure - Sandy Creek	-	-	-	-	-	-	-	-	n/a	
42-535-606-70	Vehicles	-	-	-	110,746	101,333	101,333	47,000	(54,333)	-57.6%	4 Door 1/2 Ton 4x4 pick up truck
	Total Capital Outlay	-	-	-	2,058,046	181,529	181,529	2,681,631	632,997	30.3%	
42-580-909-30	Transfer To General Fund	-	-	-	-	-	0	-	-	n/a	
42-580-909-20	Transfer To Water Fund	-	-	-	-	-	0	-	-	n/a	
42-580-909-25	Transfer To CIP	-	7,927	-	-	-	0	284,412	284,412	n/a	CDBG Lift Station Overage (Impact Fees) & Eastbay Manhole
42-581-303-99	Cost Allocation Transfers	329,172	314,496	350,292	350,840	263,133	350,844	338,270	(12,570)	-3.6%	
42-530-303-99	UB Cost Transfer	237,562	267,169	308,035	364,996	225,367	300,490	366,476	1,480	0.4%	
42-584-909-10	Budgeted Increase to Reserves	-	-	-	80,475	-	-	39,796			
42-584-909-20	Budgeted Increase to Reserve (Rest)	-	-	-	-	-	-	-	-	n/a	
								-			
	TOTAL NON-DEPARTMENTAL	566,734	589,592	658,327	796,311	488,500	651,334	1,028,954	273,322	29.2%	
TOTAL EXPENSES/USES		4,095,394	4,423,216	5,144,101	6,935,644	3,333,958	4,853,534	8,007,965	1,122,412	15.5%	
REVENUES OVER (UNDER) EXPENSES		1,479,245	2,037,939	1,926,550	-	1,257,715	1,202,949	-	(50,092)	n/a	

City of Callaway										Final Budget 2026
Solid Waste Collection - FY 2026 Budget										9/18/2025
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2025				
Number	Description	(Audited)	(Audited)	(Audited)	Amended Budget	Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
REVENUES/SOURCES										
43-330-334-10	Storm Grants - Storms & Floods	-	-	-	-	-	-	-	n/a	
43-340-343-31	Collection of Bad Debt	-	-	-	-	-	-	-	n/a	
43-340-343-34	Penalties	20,268	20,919	27,573	27,586	26,869	27,138	(448)	-1.6%	Past Due Account Fees
43-340-343-36	Other Utility Income	-	-	-	-	-	-	-	n/a	
43-340-343-40	Solid Waste Service Fees	753,948	777,280	1,028,632	1,038,309	1,044,510	1,054,955	16,646	1.6%	Billed Charges
43-360-361-10	Interest	4,542	49,038	75,881	51,073	83,267	70,777	19,704	38.6%	
43-360-364-00	Disposition of Fixed Assets	-	-	-	-	-	-	-	n/a	
43-360-365-00	Sales of Surplus or Scrap	2,253	1,373	2,862	2,000	1,767	2,000	-	0.0%	
43-380-382-10	Transfer from General Fund	-	-	21,905	-	-	-	-	n/a	
43-380-382-30	Transfer from CIP	-	-	10,240	-	-	-	-	n/a	
43-380-389-10	Use of Retained Earnings	-	-	-	-	-	-	-	n/a	
TOTAL REVENUES / SOURCES		781,011	848,610	1,167,093	1,118,968	1,156,413	1,154,870	35,902	3.2%	
EXPENSES / USES										
43-534-101-20	Regular Salaries	158,362	144,011	155,015	179,793	179,367	233,597	53,804	29.9%	Salaries and wages - 5 FTEs
43-534-101-35	Cell Phone Allowance	300	300	300	300	300	300	-	0.0%	Supervisor
43-534-101-40	Overtime	26	9	364	3,000	2,072	3,000	-	0.0%	
43-534-101-50	Special Pay	-	1,750	1,470	1,490	1,490	1,760	270	18.1%	Bonus
43-534-101-65	Annual Leave Payout	-	-	-	724	965	-	(724)	-100.0%	
43-534-102-10	FICA Taxes	8,747	9,070	9,524	11,194	10,489	14,505	3,311	29.6%	Employer Portion of Payroll Tax
43-534-102-11	Medicare Taxes	2,102	2,121	2,227	2,613	2,453	3,386	773	29.6%	Employer Portion of Payroll Tax
43-534-102-20	Retirement Contrib	17,126	18,589	20,857	25,509	22,929	30,590	5,081	19.9%	FRS Contribution
43-534-102-26	Other Post Employment Benefits	-	-	-	-	-	-	-	n/a	GASB 68 Audit Entry
43-534-102-30	Group Insurance	39,655	21,767	12,394	26,907	17,190	43,912	17,005	63.2%	Employee Health Ins. Contribution
43-534-102-31	Health Ins Supplement	1,200	1,200	1,700	1,200	1,200	2,400	1,200	100.0%	Only if proof of Coverage \$100 per month
43-534-102-40	Worker's Compensation	4,915	5,016	3,329	8,960	4,851	11,935	2,975	33.2%	WC Insurance based on Wages
43-534-102-50	Unemployment Comp	-	-	-	-	-	-	-	n/a	
43-534-102-90	Pension Expense (GASB68)	2,307	(17,647)	47,316	-	-	-	-	n/a	GASB 68 Audit Entry
	Total Personnel	234,739	186,187	254,496	261,690	243,305	345,385	83,695	32.0%	
43-534-303-40	Cleaning & Laundry	733	1,411	2,141	3,211	2,477	3,200	(11)	-0.3%	Uniform Cleaning and Rental
43-534-303-41	Other Contractual Services	69,372	89,350	76,020	122,500	85,240	105,000	(17,500)	-14.3%	cu yrds per yr. @ \$9.00 per yrd. Growth
43-534-303-42	Other Contractual UB	-	-	-	-	-	-	-	n/a	

City of Callaway										Final Budget 2026
Solid Waste Collection - FY 2026 Budget										9/18/2025
							-			
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2025				
Number	Description	(Audited)	(Audited)	(Audited)	Amended Budget	Projected	FY 2026 Budget	Incr (Decr) from FY 2025	% Budget Incr (Decr)	2026 Notes
43-534-303-46	Uncollectible AR Allowance	42	2,188	3,508	1,500	1,807	1,500	-	0.0%	
43-534-304-00	Travel & Per Diem	-	-	211	250	-	-	(250)	-100.0%	
43-534-304-10	Communications/Telephone	-	-	-	20	-	-	(20)	-100.0%	
43-534-304-20	Transportation/Postage	500	300	313	600	267	350	(250)	-41.7%	
43-534-304-50	General & Liability Insurance				-	-	-	-	n/a	
43-534-304-60	R & M Buildings & Grounds	-	-	-	-	-	-	-	n/a	
43-534-304-61	R & M Machinery & Equipment	2,433	799	2,721	16,500	11,831	14,500	(2,000)	-12.1%	Steet Sweeper, Trucks and Excavator track.
43-534-304-62	R & M Vehicles	20,122	15,389	52,101	35,000	34,086	35,000	-	0.0%	Equipment Maintenance
43-534-304-65	R & M IT Equipment	-	-	-	-	-	-	-	n/a	
43-534-304-70	Printing & Binding	-	-	-	-	-	-	-	n/a	
43-534-304-90	Other Current Charges	153	349	202	800	392	392	(408)	-51.0%	FDEP Registrations,
43-534-304-91	Tipping Fees	103,684	94,963	110,210	148,000	119,651	125,000	(23,000)	-15.5%	Vegetation Hauling and Tipping Fees (Increased vegetation and growth)
43-534-305-10	Office Supplies & Small Equip	131	-	-	150	-	-	(150)	-100.0%	Share of office supplies
43-534-305-20	Operating Supplies	-	18	443	3,000	191	400	(2,600)	-86.7%	Small tools and supplies (safety apparel)
43-534-305-21	Fuel & Lubricants	29,504	26,525	25,071	40,000	23,631	30,000	(10,000)	-25.0%	Fuel Costs
43-534-305-22	Uniforms	420	423	173	1,000	681	1,000	-	0.0%	Safety Boots and Uniform
43-534-305-40	Books, Publications, Dues	35	-	-	100	-	-	(100)	-100.0%	
43-534-305-50	Education	-	-	-	250	-	250	-	0.0%	
43-534-305-90	Depreciation	68,964	69,771	66,170	67,500	66,170	66,170	(1,330)	-2.0%	
	Total Operating	296,093	301,487	339,286	440,381	346,425	382,762	(57,619)	-13.1%	
43-534-606-40	Mach & Equipment	-	-	-	-	-	-	-	n/a	
43-534-606-70	Vehicles	-	-	-	-	-	225,000	225,000	n/a	Claw Truck
	Total Capital Outlay	-	-	-	-	-	225,000	225,000	n/a	
43-581-303-99	Indirect Cost Allocation	123,408	117,900	131,316	131,528	131,532	155,506	23,974	18.2%	Overhead Shared Services
43-584-909-10	Increase to Reserves	-	-	-	-	-	46,217	46,217	n/a	
43-584-909-10	Budgeted Increase to Reserves	-	-	-	285,369	-	-	-	n/a	
	Total Non-Operating	123,408	117,900	131,316	416,897	131,532	201,723	70,191	-51.6%	
TOTAL EXPENSES / USES		654,240	605,574	725,098	1,118,968	721,262	1,154,870	321,267	3.2%	
REVENUES OVER (UNDER) EXPENSES		126,771	243,036	441,996	-	435,151	-	(285,365)	n/a	

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



Fund Summaries

City of Callaway							
Actual / Anticipated Reserves					Final Budget 2026		
FY 2026						9/18/2025	
Governmental Funds		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Budget
General Fund							
Beginning Fund Balance		\$ 2,321,286	\$ 8,128,880	\$ 10,226,539	\$ 9,642,754	\$ 10,108,664	\$ 10,541,175
Net Change in Fund Balance		5,807,594	2,097,659	(583,785)	465,910	432,510	(114,525)
Fund Balance at Year-End		8,128,880	10,226,539	9,642,754	10,108,664	10,541,175	10,426,650
Restricted		5,585,906	6,897,098	7,029,817	2,993,145	6,555,597	5,570,008
Un-restricted		2,542,974	3,329,441	2,612,937	7,115,519	3,985,577	4,856,642
Fund Balance at Year-End		8,128,880	10,226,539	9,642,754	10,108,664	10,541,175	10,426,650
Community Redevelopment Fund							
Beginning Fund Balance		163,076	197,174	350,084	802,444	1,430,658	2,256,808
Net Change in Fund Balance		34,098	152,910	452,359	628,215	826,150	6,902
Fund Balance at Year-End		197,174	350,084	802,444	1,430,658	2,256,808	2,263,710
Restricted		197,174	350,084	802,444	1,430,658	2,256,808	2,263,710
Un-restricted		-	-	-	-	-	-
Fund Balance at Year-End		197,174	350,084	802,444	1,430,658	2,256,808	2,263,710
Capital Projects Fund							
Beginning Fund Balance		3,522,139	4,599,403	9,777,065	4,847,176	6,282,576	9,522,158
Net Change in Fund Balance		1,077,264	5,177,662	(4,929,889)	1,435,400	3,239,582	(7,618,414)
Fund Balance at Year-End		4,599,403	9,777,065	4,847,176	6,282,576	9,522,158	1,903,744
Restricted		4,599,403	9,777,065	4,847,176	6,282,576	9,522,158	1,903,744
Un-restricted							
Fund Balance at Year-End		4,599,403	9,777,065	4,847,176	6,282,576	9,522,158	1,903,744
Total Governmental Funds							
Beginning Fund Balance		6,006,502	12,925,458	20,353,689	15,292,374	17,821,898	22,320,140
Net Change in Fund Balance		6,918,956	7,428,231	(5,061,315)	2,529,525	4,498,242	(7,726,037)
Fund Balance at Year-End		12,925,458	20,353,689	15,292,374	17,821,898	22,320,140	14,594,104
Restricted		10,382,484	17,024,248	12,679,437	10,706,379	18,334,563	9,737,462
Un-restricted		2,542,974	3,329,441	2,612,937	7,115,519	3,985,577	4,856,642
Fund Balance at Year-End		12,925,458	20,353,689	15,292,374	17,821,898	22,320,140	14,594,104
Un-Restricted Percent of Expenditures excluding		38%	41%	23%	74%	39%	38%

City of Canaway							
Actual / Anticipated Reserves						Final Budget 2026	
FY 2026						9/18/2025	
Enterprise Funds		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Budget
Water and Sewer Fund							
Beginning Net Position		\$ 26,719,571	\$ 28,788,741	\$ 31,153,472	\$ 34,201,160	\$ 36,387,037	\$ 38,150,446
Beginning Balance Restatement		-	-	-	-	-	-
Net Change in Fund Balance		2,069,170	2,364,731	3,047,688	2,185,877	1,612,253	18,766
Add back debt principal						800,000	840,000
Add back capital purchases						312,779	3,058,631
Subtract depreciation estimate						(961,622)	(965,500)
Net Position at Year-End		28,788,741	31,153,472	34,201,160	36,387,037	38,150,446	41,102,343
Net Investment in Capital Assets		5,957,894	6,724,501	4,434,219	5,013,602	5,013,602	8,146,733
Restricted		5,105,961	5,033,138	4,814,460	4,594,823	4,594,823	3,048,811
Un-restricted		17,724,885	19,395,833	24,952,481	28,542,022	28,542,021	29,906,799
Net Position at Year-End		28,788,740	31,153,472	34,201,160	38,150,447	38,150,446	41,102,343
Solid Waste Fund							
Beginning Net Position		1,056,928	1,237,014	1,363,784	1,606,819	2,048,813	2,483,965
Beginning Balance Restatement						-	-
Net Change in Fund Balance		180,085	126,770	243,035	441,995	435,151	46,217
Add back capital purchases						-	225,000
Subtract depreciation estimate						(66,170)	(66,170)
Net Position at Year-End		1,237,014	1,363,784	1,606,819	2,048,813	2,483,965	2,530,182
Net Investment in Capital Assets		398,144	346,800	277,029	243,003	270,324	561,494
Un-restricted		838,870	1,016,984	1,329,790	1,805,810	2,213,641	1,968,688
Net Position at Year-End		1,237,014	1,363,784	1,606,819	2,048,813	2,483,965	2,530,182
Total Enterprise Funds							
Beginning Net Position		27,776,499	30,025,754	32,517,255	35,807,979	38,435,850	40,634,411
Net Change in Fund Balance		2,249,255	2,491,501	3,290,723	2,627,872	2,047,404	64,983
Net Position at Year-End		30,025,754	32,517,255	35,807,979	38,435,850	40,483,254	40,699,394
Net Investment in Capital Assets		6,356,038	7,071,301	4,711,248	5,256,605	5,283,926	8,708,227
Restricted		5,105,961	5,033,138	4,814,460	4,594,823	4,594,823	3,048,811
Invested in Joint Venture		8,028,808	8,558,239	8,558,239	8,558,239	8,558,239	8,558,239
Un-restricted		10,534,947	11,854,578	17,724,032	21,789,593	22,197,422	23,317,248
Net Position at Year-End		30,025,754	32,517,256	35,807,979	40,199,261	40,634,411	43,632,525
Un-Restricted Percent of Expenditures excluding		141%	151%	212%	233%	238%	172%

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

9/18/2025 Final Budget 2026

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2025 Actuals thu June 2025	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY25 Budget
Revenue / Sources by Type								
Property Taxes	\$ 1,422,907	\$ 1,654,795	\$ 1,982,393	\$ 2,414,572	\$ 2,094,968	\$ 2,163,878	\$ 2,617,619	\$ 203,047
Other Taxes	2,031,608	2,152,021	2,612,144	2,243,749	1,751,406	2,330,208	2,376,550	132,801
Permits, Fees and Licenses	1,980,573	1,434,012	1,751,108	1,484,835	1,409,598	1,783,045	1,779,253	294,418
Grants & Shared Revenue	9,440,110	4,327,056	2,807,811	5,650,737	1,756,009	2,635,783	3,487,884	(2,162,853)
FEMA Reimburesment	866,102	179,140	99,609	32,561	-	829,162	-	(32,561)
Charges for Services	219,948	223,715	228,969	265,226	200,459	259,526	270,079	4,853
Judgement, Fines & Forfeitures	95,040	66,709	78,438	56,317	48,459	58,717	49,000	(7,317)
Interest Income	61,569	524,041	503,317	496,700	321,345	428,459	417,785	(78,915)
Rents and Royalties	70,249	73,823	90,600	80,736	61,503	98,204	103,300	22,564
Sale of Fixed Assets	4,325	135,503	6,056	12,893	13,449	13,449	5,000	(7,893)
Contributions & Donations	26,226	748	4,685	900	320	426	500	(400)
Miscellaneous Revenue	31,847	73,391	5,386	113,564	30,009	30,009	87,500	(26,064)
Other Sources	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	1,266,224	-	-	1,650,614	1,650,614
Total Revenues / Sources	16,250,504	10,844,952	10,170,516	14,119,014	7,687,525	10,630,868	12,845,084	(7,706)
Expenditures/ Uses by Department								
City Commission	\$ 53,115	\$ 55,297	\$ 55,788	\$ 56,550	\$ 41,504	\$ 55,338	\$ 56,050	(500)
City Administration								-
Legal Services	48,269	52,206	57,037	58,500	43,400	57,867	63,500	5,000
Information Technology	71,019	89,126	90,267	108,907	91,688	122,251	107,805	(1,102)
City Manager	223,843	237,758	243,517	251,630	179,584	243,011	248,653	(2,977)
Finance	351,605	396,213	408,148	447,380	330,518	423,000	501,404	54,024
General Government	1,205,075	954,995	881,021	3,396,623	732,972	986,022	854,664	(2,541,959)
Human Resources	80,464	83,624	87,569	96,311	64,866	87,686	94,753	(1,558)
City Clerk	156,148	169,905	111,053	158,688	103,925	145,767	152,289	(6,399)
Elections	4,244	-	3,085	-	-	-	-	-
Planning & Code Enforcement	299,531	352,081	342,640	426,391	274,522	382,489	419,709	(6,682)
Public Safety								-
Law Enforcement	2,063,664	2,166,851	2,530,208	2,656,718	1,992,539	2,656,718	2,789,554	132,836
Fire	1,598,795	1,918,323	2,017,532	2,433,411	1,720,715	2,319,375	2,674,305	240,894
Public Works								-
Streets	1,025,704	1,202,064	1,155,789	1,338,897	870,485	1,179,575	1,761,184	422,287
Maintenance	316,849	265,006	264,728	315,045	205,497	298,807	302,254	(12,791)
Leisure Services	1,249,004	1,586,215	1,671,645	2,159,945	1,540,247	2,021,443	2,563,294	403,349
Emergency & Debris Removal	174,365	266,339	545,913	148,606	26,790	81,976	30,314	(118,292)
Emergency - Insurance	-	-	-	-	-	-	-	-
Non-Operating Expenditures	(588,331)	1,632,735	(755,410)	65,412	(647,226)	(862,968)	225,352	159,940
Budgeted Increase to Reserves	-	-	-	-	-	-	-	-
Total Expenditures / Uses	8,333,363	11,428,737	9,710,529	14,119,014	7,572,026	10,198,357	12,845,084	(1,273,930)
Sources over / (under) Uses	7,917,141	(583,785)	459,987	-	115,499	432,510	0	(1,281,636)

City of Callaway
Water Fund Summary
FY 2026 Budget

	9/18/2025		Final Budget 2026					
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2025 Actuals thru June 2025	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY25 Budget
Revenue / Sources by Type								
Impact & Capital Extension Fees	\$ 211,354	\$ 78,446	\$ 122,212	\$ 130,000	\$ 146,314	\$ 194,356	\$ 145,000	\$ 15,000
Grants	-	-	-	-	-	-	-	-
Charges for Services	3,385,518	3,617,531	3,814,943	3,826,885	2,872,963	3,780,541	3,872,850	45,965
Interest Income	12,611	133,309	196,620	175,000	135,211	180,282	171,268	(3,732)
Sale of Fixed Assets	552	147,612	8,265	-	62	75	-	-
Transfers from Other Funds	-	-	32,145	-	-	-	-	-
Other Non-Operating Revenues	18,974	19,338	22,873	18,974	15,994	21,092	18,974	(2,118)
Use of Reserves	-	-	-	200,000	-	-	221,030	221,030
Total Revenues / Sources	3,629,009	3,996,237	4,197,058	4,350,859	3,170,544	4,176,346	4,429,122	276,145
Expenditures/ Uses by Department								
Personnel	421,399	627,135	609,509	654,938	454,704	625,813	714,635	59,697
Cost of Water	919,674	1,012,500	1,048,450	1,180,314	942,758	1,257,011	1,307,291	126,977
Operating Expenses	834,531	747,203	808,881	512,800	275,128	377,328	602,200	89,400
Debt Service	346,184	328,788	310,496	694,559	217,868	694,559	694,559	-
Capital Outlay	-	-	-	331,250	121,447	131,250	377,000	45,750
Transfers Out	566,734	633,363	688,027	976,998	510,811	681,081	733,437	(243,561)
Budgeted Increase to Reserves	-	-	-	231,404	-	-	-	-
Total Expenditures / Uses	3,088,521	3,348,990	3,465,363	4,350,859	2,522,715	3,767,042	4,429,122	78,263
Sources over / (under) Uses	540,488	647,247	731,695	-	647,829	409,304	-	197,882

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

9/18/2025

Final Budget 2026

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2025 Actuals thu June 2025	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY25 Budget
Revenue / Sources by Type								
Impact & Capital Extension Fees	\$ 365,299	\$ 81,604	\$ 139,691	\$ 132,500	\$ 226,954	\$ 261,649	\$ 132,500	\$ -
Grant Revenues	-	-	-	897,000	-	-	-	(897,000)
Charges for Services	4,590,352	4,875,962	5,065,237	5,389,670	3,913,777	5,223,723	5,352,021	(37,649)
Interest Income	49,870	450,771	606,783	497,500	424,522	511,029	459,927	(37,573)
Sale of Fixed Assets	-	266	7,125	-	4,940	31,440	-	-
Transfers In	16,313	728,432	409,949	-	-	-	-	-
Other Non-Operating Revenues	552,804	324,120	841,866	18,974	21,481	28,641	18,974	-
Use of Reserves	-	-	-	-	-	-	2,044,543	2,044,543
Total Revenues / Sources	5,574,639	6,461,155	7,070,651	6,935,644	4,591,673	6,056,483	8,007,965	1,072,321
Expenditures/ Uses by Department								
Personnel	367,259	569,048	443,036	536,748	384,593	531,360	626,318	89,570
Cost of Sewer Treatment	1,762,842	1,753,059	2,358,524	2,331,955	1,721,506	2,327,342	2,448,553	116,598
Operating Expenses	704,126	813,980	990,718	512,525	335,711	461,910	522,450	9,925
Debt Service	694,434	697,538	693,496	700,059	222,118	700,059	700,059	-
Capital Outlay	-	-	-	2,058,046	181,529	181,529	2,681,631	623,585
Transfers Out	566,734	589,592	658,327	796,311	488,500	651,334	989,158	192,847
Budgeted Increase to Reserves	-	-	-	-	-	-	39,796	39,796
Total Expenditures / Uses	4,095,394	4,423,216	5,144,101	6,935,644	3,333,958	4,853,534	8,007,965	1,072,321
Sources over / (under) Uses	1,479,245	2,037,939	1,926,550	-	1,257,715	1,202,949	-	-

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

						9/18/2025		Final Budget 2026		
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2025 Actuals thu June 2025	FY 2025 Projected	FY 2026 Budget	Incr (Decr) from FY25 Budget	
Revenue / Sources by Type										
Charges for Services	\$ 731,108	\$ 774,216	\$ 798,199	\$ 1,056,206	\$ 1,065,895	\$ 803,559	\$ 1,071,379	\$ 1,082,093	\$ 16,198	
Grant Revenue	-	-	-	-	-	-	-	-	-	
Interest Income	225	4,542	49,038	75,881	51,073	66,200	83,267	70,777	19,704	
Sale of Fixed Assets	16,000	-	-	-	-	-	-	-	-	
Sale of Scrap	10,089	2,253	1,373	2,862	2,000	1,767	1,767	2,000	-	
Transfers In	-	-	-	32,145	-	-	-	-	-	
Use of Reserves	-	-	-	-	-	-	-	-	-	
Total Revenues / Sources	757,422	781,011	848,610	1,167,093	1,118,968	871,526	1,156,413	1,154,870	35,902	
Expenditures/ Uses by Department										
Personnel	190,153	234,739	186,187	254,496	261,690	174,601	243,305	345,385	83,695	
Operating Expenses	277,646	296,093	301,487	339,286	440,381	171,711	346,425	382,762	(57,619)	
Capital Outlay	-	-	-	-	-	-	-	225,000	225,000	
Transfers Out	-	-	-	-	-	-	-	-	-	
Indirect Allocation	109,536	123,408	117,900	131,316	131,528	98,649	131,532	155,506	23,978	
Budgeted Increase to Reserves	-	-	-	-	285,369	-	-	46,217	46,217	
Total Expenditures / Uses	577,336	654,241	605,575	725,099	1,118,968	444,961	721,262	1,154,870	321,271	
Sources over / (under) Uses	180,085	126,770	243,035	441,995	-	426,565	435,151	-	(285,369)	