

RESOLUTION NO. 2026-13

A RESOLUTION OF THE CITY OF COTTONDALE OF JACKSON COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2026-2027; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Cottondale of Jackson County, Florida on September 21, 2026, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City of Cottondale of Jackson County, Florida, set forth the appropriations and revenue estimates for the Budget for Fiscal Year 2026-2027 in the amount \$8,643,687.

NOW, THEREFORE, BE IT RESOLVED by the City of Cottondale of Jackson County, Florida, that:

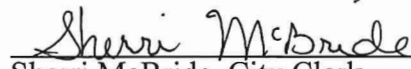
1. The Fiscal Year 2026-2027 Final Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 21st day of September 21, 2026.

Time Adopted 6:04 PM


James A. Elmore, Mayor

ATTESTED:


Sherri McBride, City Clerk



CITY OF COTTONDALE
FISCAL YEAR 2026-2027 BUDGET

Population 823 State Funding

Population 861

GENERAL FUND

ANTICIPATED REVENUES		FY 2026-27
Property Tax Bill - \$25,153 (Millage reflect decrease)		
Taxes Millage per \$1,000		4.53 Mills
Ad Valorem Tax 4.53 -3.78% Increase	311100.000	114,583
Franchise Tax Electric	313100.000	89,381
Utility Tax Electric	314100.000	60,125
Communication Service Tax CST	315100.000	46,176
Occupational Licenses	321100.000	1,800
One Cent Discretionary Sales	335100.000	130,157
State Revenue Sharing	335120.000	70,093
Mobile Home Licenses	335140.000	950
Alcohol Beverage License	335150.000	300
Half Cents Sales Tax	335180.000	57,132
County Shared Public Safety	337200.000	20,000
County Shared Recreation	337700.000	3,986
Reports, Copies, Fees, Etc.	341901.000	175
Fire Surcharge	342200.000	17,364
Fines & Forfeitures	359100.000	12,000
Law Enforcement Education	359102.000	840
Law Enforcement Automation	359101.000	4,800
Interest Income	361100.000	50
Rental Income	362100.000	1,200
Minor Development Orders	363203.000	900
Other Income	369900.000	500
Other Income - Police	369901.000	50
Other Income - Fire	369902.000	50
Enterprise Fund - Administrative Salaries	381100.000	24,000
General Funds Revenue		656,612
Carry-over General Fund		16,675
EQUIP RESERVE PD CARRY OVER		17,500
DRUG FUND CARRY OVER		1,000
TOTAL REVENUE		691,787

GENERAL FUND EXPENDITURES

		FY 2026-27
ADMINISTRATION		
Commissioner Salaries	513110.130	4,620
Regular Salaries - 5%	513120.130	127,438
Social Security	513210.130	10,135
Retirement	513220.130	5,552
Group Health Insurance	513230.130	36,320
Workmen's Comp Insurance	513231.130	5,600
Professional	513310.130	3,500
Accounting/Auditing	513320.130	15,000
Contract Services	513340.130	3,400
Travel Per Diem	513400.130	1,700
Communication	513410.130	5,200
Postage	513420.130	1,250
Utilities (Water & Electric)	513430.130	6,500
Insurance	513450.130	10,480
Repair & Maintenance	513460.130	6,500
Promotional Activities	513480.130	2,000
Other Expenses	513490.130	0

Training & Elections		0
JCEDC		0
Office Supplies	513510.130	2,850
Operating Supplies	513520.130	725
Books, Membership, Etc.	513540.130	2,800
Machinery & Equipment	513640.130	2,000
Total Administration		253,570
POLICE DEPARTMENT		
Salaries - 9% & 7.25%	521120.210	120,827
Special Pay (Incentive)	521130.210	720
Other Salaries (OT)	521131.210	2,500
Social Security	521210.210	9,610
Retirement	521220.210	2,427
Group Health Insurance	521230.210	36,320
Worker's Comp - Police	521231.210	16,668
Professional Services	521310.210	1,000
Accounting/Auditing	521330.210	2,000
Contract Services	521340.210	4,600
Communication	521410.210	7,500
Postage	521420.210	200
Utilities (Water & FPU)	521430.210	5,000
Insurance	521450.210	10,780
Repairs & Maintenance-Vehicles	521460.210	10,000
Other Expenses	521490.210	500
Office Supplies	521510.210	500
Operating Supplies	521520.210	14,000
Books, Membership, Etc.	521540.210	1,000
Aide to Private Organizations	521820.210	1,000
Machinery & Equipment	521640.210	17,500
Total Police Department		264,652
FIRE DEPARTMENT		
Workmen's Comp Insurance	522231.220	4,694
Accounting / Auditing	522230.220	1,500
Contract Services	522340.220	200
Communication	522410.220	1,325
Utilities (Water & Electric)	522430.220	3,045
Insurance	522450.220	8,451
Repair & Maintenance	522460.220	7,000
Other Expense	522490.220	1,500
Training		
Office Supplies	522510.220	200
Operating Supplies	522520.220	5,000
Books, Membership, Etc.	522540.220	2,950
Machinery & Equipment	522640.220	10,000
Total Fire Department		45,865
CULTURE/RECREATION/PARK		
Utilities	572430.720	28,500
Contract Services	572440.720	12,400
Insurance	572450.720	40,000
Repair and Maintenance	572460.720	13,500
Operating Supplies	572520.720	500
Total Culture/Recreation/Park		94,900
ANIMAL CONTROL		
Contract Services	562340.621	900

Operating Supplies	562520.621	100
TOTAL ANIMAL CONTROL		1,000
STREET		
Transfer (State Rev. Sharing)	581300.810	31,800
Street Utilities	541430.410	
TOTAL STREET		31,800
Total General Revenue		691,787
Total General Expenditures		691,787
Difference in Revenue and Expenditures		-

TRANSPORTATION FY 2025-26		
TRANSPORTATION FUND		FY 2026-27
ANTICIPATED REVENUES		
9th Cent Gas Tax	312300.000	6,552
5th Cent Local Option Fuel Tax	312200.000	34,000
State Revenue Transfer In (18.5%) Plus	381100.000	31,800
County 5 Cent Local Option Fuel Tax 2024	312210.000	16,650
DOT Street Lighting Maintenance	343901.000	13,463
Interest Income	361100.000	10
Total Transportation Revenue		102,475
Carry Over		28,396
FEMA FUNDS		47,000
Total Transportation Funds Revenue		177,871
TRANSPORTATION EXPENDITURES		
Salaries (3%)	541110.410	35,179
Social Security	541210.410	2,797
Worker's Comp Insurance	541231.410	4,694
Professional Fees	541310.410	0
Communication	541410.410	0
Utilities	541430.410	71,216
Insurance (Vehicle, Liability)	541450.410	1,830
Repairs & Maintenance	541460.410	8,400
Other Expenses	541490.410	5,000
Operating Supplies	541520.410	1,755
Grant Interest CDBG-DR Caney Pond	541720.410	
FEMA - ROADS	331502.000	47,000
Total Transportation Expenses		177,871
Total Transportation Revenue		177,871
Difference in Revenue and Expenditures		-

ENTERPRISE FUND FISCAL YEAR 2026-27

ENTERPRISE FUND		
ANTICIPATED REVENUE		FY 2026-27
Water Fees	343300.000	268,960
Back Flow Preventor (W)	343303.000	6,161
Garbage	343400.000	203,036
Sewer Fees	343500.000	377,749
Late Fees (W)	343903.000	11,800
Other Income (S)	344901.000	500
Interest Income (S)	361100.000	530
Enterprise Revenue		868,736

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Total Enterprise Revenue		868,736
Total Expenditures - W,S,G		868,736
Difference Revenue and Expenditures		-

ENTERPRISE FUND EXPENDITURES		
FEMA		
WATER DEPARTMENT		
Regular Salaries 5%	533120.330	42,821
Social Security	533210.330	3,404
Retirement	533220.330	2,141
Group Health Insurance	533230.330	36,320
Worker's Comp	533240.330	5,634
Professional Services	533310.330	3,000
Accounting/Auditing	533320.330	5,500
Contract Service	533340.330	38,299
Communication	533410.330	4,300
Utilities	533430.330	25,800
Insurance	533450.330	22,825
Repairs & Maintenance	533460.330	21,000
Backflow Repair & Maintenance	533490.330	7,700
Other Expenses	533510.330	65
Office Supplies	533520.330	385
Operating Supplies	533511.330	4,600
Postage	533540.330	1,477
Books, Membership	533639.330	4,118
Chemicals	533640.330	2,400
Machinery & Equipment	533951.330	24,700
Bad Debts	581200.810	1,500
Transfer to General - Admin Salaries		12,000
Internal Transfers Water Reserves		1,224
Total Water Department		
Debt Services		11,329
TOTAL EXPENDITURES		282,542
TOTAL REVENUE FEES		286,921
Difference = Carryover		4,379

SANITATION DEPARTMENT		
FY 2026-27		
Regular Salaries 5%	534120.340	37,184
Social Security	534210.340	2,957
Retirement	534220.340	1,860
Worker's Comp	534240.340	4,694
Contract Services	534340.340	135,645
Insurance	534450.340	3,953
Other Expenses	534490.340	
Postage	534511.340	
TOTAL EXPENDITURES		186,293
TOTAL REVENUE		203,036
Difference = Carryover Garbage		16,743

SEWER DEPARTMENT		
FY 2026-27		
Regular Salaries (6%)	535120.350	57,592
Social Security	535210.350	4,579

Retirement	535220.350	665
Group Health Insurance	535230.350	36,320
Worker's Comp	535240.350	5,635
Professional Services	535310.350	2,800
Accounting/Auditing	535320.350	5,500
Contract Services	535340.350	52,283
Communication	535410.350	2,400
Utilities	535430.350	62,800
Insurance	535450.350	22,256
Repair & Maintenance	535460.350	21,200
Other Expenses	535490.350	200
Office Supplies	535510.350	690
Postage	535511.350	1,477
Operating Supplies	535520.350	5,653
Book, Memberships	535540.350	4,000
Chemicals	535639.350	5,400
Machinery & Equipment	535640.350	20,675
Bad Debt	535951.350	1,250
Internal Transfers Sewer Reserves		1,200
Transfer to General - Admin Salaries		12,000
Sewer Department Expenditures		326,575
Debt Services		73,326
TOTAL EXPENDITURES		399,901
TOTAL REVENUE		378,779
Difference = Carryover		(21,122)

DEBT SERVICES			FY 26-27
Sewer Bond Sinking (\$5450 transfer) USDA 1999 Loan # 09-032-0596002868	535710.350	SEWER BOND INTERNAL TRANSFER	29,000
Sewer Bond Sinking Loan # 09-032-0596002868 Interest	535720.350	SEWER BOND INTERNAL TRANSFER	27,855
DEBT SERVICE TRANSFERS TO SRF-WWTP	581500.810	TRANSFERS	
Water Tank WT (CDG) \$800 Transfer #320370 Payment FDEP	533652.330	WATER	9,573
Debt Service Transfer (\$1373) #WW320312	535652.350	SEWER	16,471
CWSRF #320390 SPRAYFIELD RENOVATION Payment FDEP	533652.330 /651	WATER	1,756
Total Transfers Budget Amount	581500.810		27,800
Total Other Expenses			84,655

FY 2024-25 Grants	FY 2026-27
Hometown Revitalization M0042 CDBG-HR	870,553
RIF D0213 Beautification	650,000
Caney Pond Project M0019 CDBG-DR	0
CDBG-22CV-S15 Small Cities	668,293
MSCOP - Thomas, Zion, Magnolia Paving	0
CDBG-DR M0165	244,836
CDBG-DR M0170	0
CDBG-DR MT141 Potable Well System	1,669,941
CDBG-DR MT144 Critical Facilities	1,101,016
CDBG-23DB-N08 Small Cities	534,800
FRDAP	0
HMGP 4399-095-R Sprayfield Generator 100%	0
CDBG MATCH M0158	0
HMGP 4399-090-R Lift Station Generators	240,068
CDBG MATCH M0144	91,425

HMGP 4399-143-R Critical Facility Generator		171,376
CDBG MATCH M0159		67,985
FDACS #32470		595,000
Grant Total Revenues		6,905,293
Grant Total Expenditures		6,905,293
Grant Total Difference		0

Grand Total Revenues City of Cottdale		8,643,687
Grand Total Expenditures City of Cottdale		8,643,687
Grand Total Difference City of Cottdale		0