



City Commission
Minutes • July 28, 2026

Large Conference Room | City
Hall

Budget Workshop

5:00 PM

City Hall
1065 Ridgewood Avenue
Holly Hill, FL 32117

City Clerk's Office: (386) 248-9441 – Fax: (386) 248-9448

1. Call to Order

2. Roll Call

Present:

Mayor John Penny

City Commissioner Debra Snow

City Commissioner Jeffrey DeLanoy

Absent:

City Commissioner Penny Currie, Vice-Mayor

3. Agenda Item(s)

1. Governmental Funds Budget Workshop FY2026/2027

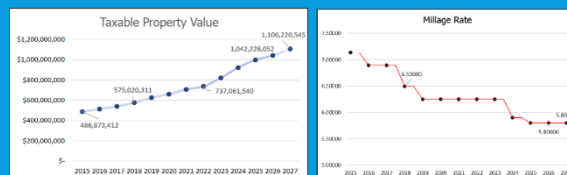
(Requested by Michele Moore, Finance Director)

Michele Moore, Finance Director, shared a PowerPoint presentation pertaining to the FY2027 Budget for Governmental Funds, (General Fund). Below are the slides that were presented and discussed. **(You can listen to the workshop in its entirety on the City's website and the City's YouTube channel.)**

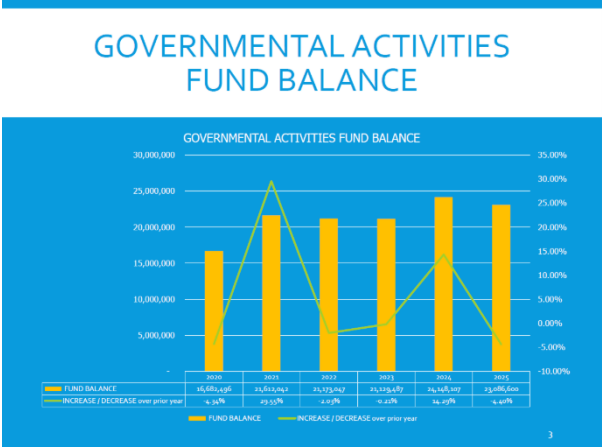
Tax Millage Summary

TAX MILLAGE SUMMARY

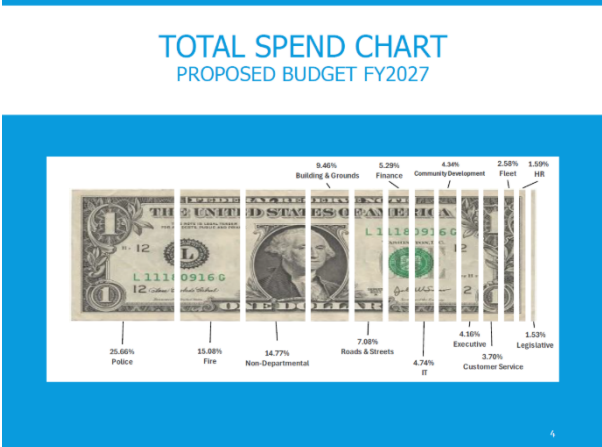
- Taxable Property Value is \$1,106,220,545 an increase of 6.14% over last year's final taxable value of \$1,042,228,052



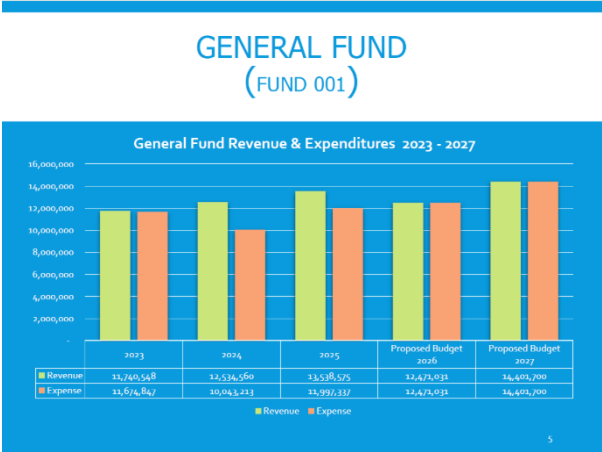
Governmental Activities Fund Balance



Total Spend Chart



General Fund



FY 2027 Proposed General Fund Revenue Budget

FY 2027 PROPOSED GENERAL FUND REVENUE BUDGET

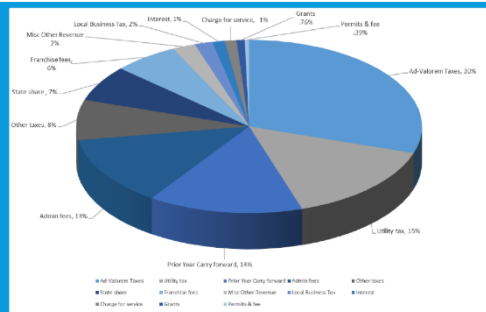
	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Proposed Budget
Revenue			
Ad Valorem	\$3,962,499	\$4,116,749	\$4,319,993
Other Taxes	\$1,037,698	\$1,040,210	\$1,081,818
Utility Tax	\$2,209,918	\$2,055,896	\$2,166,813
State Share	\$942,559	\$938,566	\$962,881
Local Business	\$203,356	\$201,000	\$241,090
Franchise Fees	\$991,084	\$870,000	\$877,000
Grants	\$1,127,288	\$107,019	\$110,061
Permits & Fees	\$50,374	\$54,150	\$57,250
Admin Fees	\$1,831,508	\$1,892,937	\$1,864,636
Misc & Interest	\$1,029,061	\$443,072	\$478,490
Charges for Services	\$153,229	\$139,034	\$158,333
Prior Year Carry Forward	\$0	\$612,398	\$2,083,335
Total	\$13,538,575	\$12,471,031	\$14,401,700

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Mayor Penny mentioned the Ad Valorem taxes are not enough to cover the Police and Fire departments combined.

General Fund Revenue

GENERAL FUND REVENUE



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FY 2027 Proposed General Fund Expenditures Budget

FY 2027 PROPOSED GENERAL FUND EXPENDITURES BUDGET

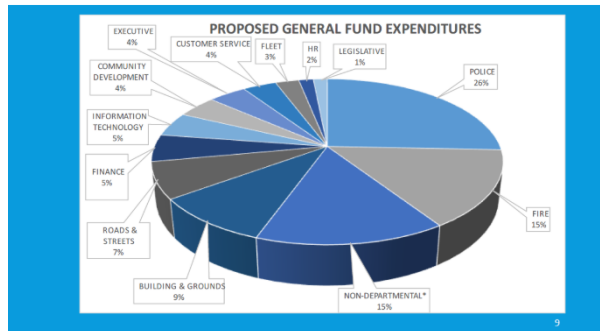
Expenditure by Activity	FY 2024 Actual	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Proposed Budget
LEGISLATIVE	143,133	153,674	213,590	220,565
EXECUTIVE	541,288	637,164	724,458	599,709
FINANCE	542,799	638,940	840,124	762,243
CUSTOMER SERVICE	545,788	586,304	526,128	532,759
INFORMATION TECHNOLOGY	538,090	462,851	534,731	683,218
HR	222,934	207,756	239,459	229,528
POLICE	2,995,696	3,146,374	3,563,863	3,694,950
FIRE	1,693,477	1,775,430	1,937,495	2,171,592
COMMUNITY DEVELOPMENT	392,493	436,696	638,494	625,437
ROADS & STREETS	459,928	467,805	1,021,420	1,020,282
FLEET	288,062	289,336	345,759	372,121
BUILDING & GROUNDS	1,324,415	1,299,771	1,295,629	1,362,312
NON-DEPARTMENTAL	355,109	1,905,336	589,681	2,126,884
TOTAL EXPENDITURES	10,043,213	11,997,337	12,471,031	14,401,700

Non-Departmental includes machinery & equipment, and transfers to Capital Projects.

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General Fund Expenditures

GENERAL FUND EXPENDITURES



Year over Year General Fund Expenditures by Activity

YEAR OVER YEAR GENERAL FUND EXPENDITURES BY ACTIVITY

Expenditure by Activity	FY 2026 Original Budget	FY 2027 Proposed Budget	\$ Change 2026 vs 2027	% Change
LEGISLATIVE	213,590	220,565	6,975	3.27%
EXECUTIVE	724,458	599,709	(124,749)	-17.22%
FINANCE	840,324	762,343	(77,981)	-9.28%
CUSTOMER SERVICE	526,128	532,759	6,631	1.26%
INFORMATION TECHNOLOGY	534,731	683,218	148,487	27.77%
HR	239,459	229,528	(9,931)	-4.15%
POLICE	3,563,863	3,694,950	131,087	3.68%
FIRE	1,937,495	2,171,592	234,097	12.08%
COMMUNITY DEVELOPMENT	638,494	625,437	(13,057)	-2.04%
ROADS & STREETS	1,021,520	1,020,282	(1,238)	-0.11%
FLEET	345,759	372,121	26,362	7.62%
BUILDING & GROUNDS	1,295,629	1,362,312	66,683	5.15%
NON-DEPARTMENTAL	589,681	2,126,884	1,537,203	260.68%
TOTAL EXPENDITURES	12,471,031	14,401,700	1,930,669	15.48%

Joseph Forte, City Manager, and Michele Moore, Finance Director, discussed the addition of a new IT position for the upcoming fiscal year and the Deputy Finance position which has been budgeted, but not filled in the past few years. Mr. Forte mentioned they are proposing an Admin position be added to share duties between Public Works and the Fire department.

FY 2027 Fuel Tax Fund

FY 2027 FUEL TAX FUND (FUND 002)

	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Proposed Budget
REVENUE			
Taxes	\$148,489	\$156,000	\$156,000
Mobility Fee	\$200,000	\$200,000	\$200,000
Misc/Other	\$132,805	\$4,000	\$4,000
Transfers	\$83,500	\$0	\$0
Total	\$564,794	\$360,000	\$360,000
EXPENDITURES			
Operating Expenditures*	\$212,938	\$360,000	\$360,000
Total	\$212,938	\$360,000	\$360,000

* ANNUAL PAVING \$260,000
CROSSWALKS AND STOP BAR REFURBISHMENT \$100,000

FY 2027 Proposed Permitting Fund

FY 2027 PROPOSED PERMITTING FUND (FUND 004)

	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Proposed Budget
REVENUE			
Building Permits	\$411,999	\$376,092	\$369,108
Misc Revenues	\$10,799	\$7,690	\$250
Transfers	\$0	\$24,229	\$0
Total	\$422,798	\$408,011	\$369,358
EXPENDITURES			
Salary & Benefits	\$384,273	\$368,036	\$309,503
Operating Expenses	\$37,971	\$39,975	\$59,855
Total	\$422,244	\$408,011	\$369,358

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FY 2027 Proposed CRA Fund

FY 2027 PROPOSED CRA FUND (FUND 130)

	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Proposed Budget
Revenue			
Ad Valorem	\$3,410,554	\$3,359,274	\$2,762,721
Interest	\$225,948	\$55,000	\$12,500
Other	\$51,051	\$2,500	\$5,250
Prior Year Carryover	\$0	\$128,923	\$0
Total	\$3,687,552	\$3,545,697	\$2,780,471
Expenditures			
Police	\$132,561	\$345,345	\$246,155
Code Enforcement	\$55,670	\$55,473	\$57,265
Pictoria	\$248,432	\$243,437	\$251,957
CRA Admin	\$448,097	\$551,524	\$730,927
Non-Departmental*	\$2,248,057	\$2,349,918	\$1,494,167
Total	\$3,132,817	\$3,545,697	\$2,780,471

PROJECTS & TRANSFERS \$1,494,167

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Mr. Forte stated that the CRA is only operating from the City's tax dollars and not the County, which are restricted to Stormwater Projects on LPGA Blvd. They are going to wait until the study is done and formulate the projects after that.

Mr. Forte showed proposed designs for murals that will be painted on storm drains on US1. This would help beautify the area and to remind people nothing goes into storm drains but water.

Mr. Forte mentioned one of the things they would like to do is add additional parking in front of Marina Grande for commercial businesses.

FY 2027 Capital Projects Fund

FY 2027 CAPITAL PROJECTS FUND (FUND 301)

	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Proposed Budget
Revenue			
Intergovernmental	\$350,825	\$0	\$0
Interest & Investments	\$99,824	\$25,000	\$0
Transfers	\$788,934	\$288,000	\$1,585,850
Carryforward	\$0	\$0	\$0
Total	\$1,239,583	\$313,000	\$1,585,850
Expenditures			
Buildings	\$915,645	\$60,000	\$155,000
Infrastructure	\$1,108,237	\$143,000	\$1,180,850
Machinery & Equip.	\$49,962	\$110,000	\$250,000
Total	\$2,073,844	\$313,000	\$1,585,850

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FY 2027 Capital Projects

FY2027 CAPITAL PROJECTS

Ross Point Park Pier Replacement (ECHO Grant Match)	\$ 998,850.00
Annual General HVAC Replacement Program	\$ 60,000.00
YMCA Air Conditioner Replacements	\$ 20,000.00
YMCA Exterior Renovation	\$ 75,000.00
Quonset Hut Modifications	\$ 22,000.00
PD Pole Barn	\$ 100,000.00
Bridge Repair - Riverside Drive	\$ 60,000.00
Fire Engine - Initial Appropriation	\$ 250,000.00
FUND 301 TOTAL	\$ 1,585,850.00

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Byron Williams, Chief of Police, explained the use and need for the PD Pole Barn. This is used to hold vehicles needed for evidence which could be stored for years.

Mr. Forte explained the Fire Assessment process and its effect depending on the proposed property tax change in November.

Mayor Penny mentioned that the legislature is treating all cities the same in regard to the upcoming tax assessment on the ballot, where small cities like Holly Hill will be penalized for being frugal.

4. Adjournment

There being no further discussion, the meeting was adjourned at approximately 5:47 PM.