CITY OF HOMEWOOD

CAPITAL PROJECT FUNDS
GAS TAX FUNDS
PARK FUNDS

BUDGET HEARING

CAPITAL PROJECT FUNDS	GAS TAX FUNDS	PARK FUNDS
Fund 12 – Capital Projects	**Fund 04** – Seven Cents Gas Tax	**Fund 40** – Park Donation Fund
Fund 26 – GOW	**Fund 05** – Four Cents Gas Tax	**Fund 41** – Park Tower Fund



SEPTEMBER 21, 2026

CITY OF HOMEWOOD

CITY OF HOMEWOOD

BUDGET HEARING

GENERAL FUND EXPENDITURES



TONIGHT, WE'LL TALK ABOUT:

Revisions

What we left out and what we've learned in the past month.

Upcoming Budget Hearings

September 24 at 4:00 - Budget Hearing if necessary.

InCode Sheets

For the budget hearings, we only care about the InCode sheets.
The written document will be corrected when we get to the finish line.

Capital, Gas Tax, and Park Funds

CITY OF HOMEWOOD

REVISIONS



Account #	Name	As Presented on 9/8	Revised	Sum	Notes
Fund 01 Expenses					
01-29-420500	Contractual Services	$175,000	$196,000	**-$21,000**	OpenGov Imp ($100k); reduce CRI ($50K); Iron Mtn ($10k); Ramp SmartCards ($36k)
	TOTAL			**-$21,000**	
Fund 01 Revenues					
01-09-491000	Interest Income	$600,000	$650,000	**$50,000**	YTD Update
01-09-491500	Dividend Income	$138,000	$560,000	**$422,000**	RJ Investment started EOY 25, so Dividends not included in FY26
01-09-499301	CO Fund Balance	$3,515,365	$3,064,365	**$451,000**	to balance the budget

CITY OF HOMEWOOD

REVISIONS



Account #	Name	As Presented on 9/8	Revised	Sum	Notes
Fund 15					
15-15-520400	Contractual Services	$700,000	$705,000	**-$5,000**	contract increase
15-15-550410	Communication System	$50,000	$10,000	**$40,000**	from Chief Broadhead
15-09-493500	Telephone Surcharge	$820,000	$782,677	**-$37,323**	from Chief Broadhead, and to balance Fund 15
Fund 25					
15-11-520401	OpenGov Implementation	$110,000	$121,000	**-$11,000**	For OpenGov Implementation
15-09-499300	CO Fund Balance	$74,000	$85,000	**$11,000**	to balance Fund 15



CITY OF HOMEWOOD
FUND 12 - CAPITAL PROJECTS
REVENUES

Fund	Type	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
TAXES						
12	REV	01-412300	SALES & USE TAX	3,067,919	3,057,494	2,893,500
12	REV	01-412310	SALE & USE TAX - AUDIT	17,132	19,326	18,000
			TOTAL TAXES	**3,085,051**	**3,076,820**	**2,911,500**
INTERGOVERNMENTAL						
12	REV	03-432500	STATE REVENUES	250,000	-	-
			TOTAL INTERGOVERNMENTAL	**250,000**	**-**	**-**
CHARGES FOR SERVICES						
12	REV	04-446000	OTHER REVENUE	375	-	-
			TOTAL CHARGES FOR SERVICES	**375**	**-**	**-**
INTERFUND TRANSFERS						
12	REV	08-483000	TRANSFER FROM GOW FUND	-	-	-
12	REV	08-483002	TRANSFERS IN FROM GRANTS FUND	-	-	-
12	REV	08-483004	TRANSFERS IN FROM GEN FUND	4,238,000	-	1,900,000
12	REV	08-483005	TRANSFERS FROM DEBT SVC FUND	5,847,238	-	-
12	REV	08-483006	TRANSFER IN FROM FUND 04	397,749	-	-
12	REV	08-483007	TRANSFER FROM FUND 99	997,197	-	-
12	REV	08-486006	TRANSFER IN FROM GRANTS FUND	12,640	-	-
12	REV	08-486007	TRANSFER IN FROM INSURANCE	-	-	-
			TOTAL INTERFUND TRANSFERS	**11,492,824**	**-**	**1,900,000**
OTHER REVENUE						
12	REV	09-491000	INTEREST INCOME	19,675	25,668	20,000
12	REV	09-493000	SURPLUS PROP SALES	230,197	298,065	75,000
12	REV	09-493001	SALE OF NON CAP ITEMS	-	-	-
12	REV	09-493002	OLD POLICE BUILDING	25,000	-	-
12	REV	09-493003	LEE CENTER BUILDING REV	15,319	-	-
12	REV	09-493004	CENTRAL AVE TAP SIDEWALK	-	480,000	-
12	REV	09-493005	REV I-65/LAKESHORE DDI	-	1,000,000	-
12	REV	09-493006	HUD GRANT	-	500,000	1,000,000
12	REV	09-499300	CARRY OVER FUND BALANCE	-	4,315,331	3,035,011
			TOTAL OTHER REVENUE	**290,191**	**6,619,064**	**4,130,011**
12	**TOTAL REV**		**TOTAL REVENUES**	**15,118,441**	**9,695,884**	**8,941,511**

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

EXPENDITURES



Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Department 10						
12	10	10-589150	BUILDING IMPROVEMENTS-CAP	-	3,000	135,000
12	10	10-589200	FURNITURE/FIXTURES-CAPITAL	-	1,500	10,000
12	10	10-589370	EQUIP/OFFICE & COMP EQUIP	-	5,000	5,000
12	10	10-589900	VEHICLES-CAPITAL	-	100,000	-
	10		**TOTAL CAPITAL EXPENSES**	**-**	**109,500**	**150,000**

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

EXPENDITURES – DEPARTMENT 11



Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Department 11 – Capital Expenses						
12	11	11-581733	SIDEWALK REPAIRS	-	50,000	50,000
12	11	11-581767	CREEKWALL EMERGENCIES	-	100,000	400,000
12	11	11-582450	CROSSWALKS	35,400	20,000	20,000
12	11	11-584140	STORMWATER EMERGENCIES	-	50,000	350,000
12	11	11-584151	PUBLIC WORKS BUILDING RENO	-	1,000,000	1,700,000
12	11	11-584152	HUD GRANT - STORMWATER PROJECT	-	500,000	1,200,000
12	11	11-589151	Rosewood Hall	-	5,000	-
12	11		CITY HALL - 3RD FLOOR CONVERSION	-	-	250,000
12	11		BELLVIEW CIR & SOMERSET DRAINAGE	-	-	100,000
12	11		SAULTER ROAD SW	-	-	1,500,000
12	11		PED PLAN	-	-	30,000
12	**11**		**TOTAL CAPITAL EXPENSES**	**7,000,361**	**4,083,321**	**5,600,000**

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

EXPENDITURES – DEPARTMENT 14 (POLICE)



Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Department 14 – Police						
12	14	14-589300	EQUIP/GEN CAPITAL	$56,295	$58,100	$40,286
12	14	14-589301	EQUIP/SPECIAL OPS-CAPITAL	$23,674	$104,400	$18,365
12	14	14-589302	EQUIP/DETECTIVE CAPITAL	$7,553	$12,000	-
12	14	14-589303	EQUIP/PATROL-CAPITAL	$17,838	$159,617	-
12	14	14-589320	EQUIP/SAFETY-CAPITAL	$37,029	$41,000	$46,500
12	14	14-589330	EQUIP/COMMUNICATIONS CAPITAL	-	-	-
12	14	14-589900	VEHICLES-CAPITAL	$1,231,214	$1,000,000	$412,660
12	**14**		**TOTAL CAPITAL EXPENSES**	**$1,373,603**	**$1,375,117**	**$517,811**
DEBT SERVICE						
12	14	14-599999	POLICE NON DEPRECIABLE	-	-	-
12	**14**		**TOTAL DEBT SERVICE**	**-**	**-**	**-**
12	**14**		**TOTAL POLICE DEPARTMENT**	**$1,373,603**	**$1,375,117**	**$517,811**

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

DEPARTMENT 14 – POLICE

FY 2027 CAPITAL DETAIL (SELECTED)



Vehicle Equipment $412,656



Outfitting of 14 police vehicles being ordered by the Fleet Department.

Window Tint	$225
Police Emergency Equipment	$18,862.49
Motorola Vehicle Radios	$4,784.12
Laptop	$2,685.72
GETAC Camera System	$6,230.00
AT&T First Net/Cradle Point	$1,000.00
Logo Stickers for Vehicles	$600.00

TOTAL $412,656

General Equipment $40,286



15 FZ 56 laptops requested by IT to replace aging and outdated police vehicle computers.

TOTAL $40,286

Special Ops Equipment $18,365



- **Setcom Wireless Mics** $14,500
  This will replace the current setcom wireless mics that are no longer supported or made. Motors must have this for hands free communications.
- **DOT approved motorcycle helmets and badges** $3,865
  Replacing aging helmets is necessary to maintain officer safety, ensure compliance with current standards, reduce liability exposure, and support effective motor unit operations.

TOTAL $18,365

Safety Equipment $46,500



- **Ballistic rifle plates for Patrol Officers** $7,500
  Purchase a minimum of 15 ballistic rifle plates to equip newly hired Patrol Division Officers.
- **Ballistic helmets for Patrol** $27,000
  Purchase of 45 new ballistic helmets for Patrol Division officers. Replace helmets that are damaged or expired.
- **Individual first aid/trauma kits** $12,000
  Purchase a minimum of 100 new kits to replace previously issued kits with expended and/or expired components.

TOTAL $46,500

TOTAL POLICE CAPITAL (FY 2027) $517,811

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

DEPARTMENT 15 – FIRE

CAPITAL EXPENDITURES



HOMEWOOD FIRE DEPARTMENT



PEOPLE
SERVICE
COMMUNITY

Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
12	15	15-589150	BLDG IMPROVEMENTS-CAPITAL	488,652	147,015	200,000
12	15	15-589200	FURNITURE/FIXTURES-CAPITAL	37,767	40,000	40,000
12	15	15-589300	EQUIPMENT-GEN CAPITAL	417,639	365,314	375,000
12	15	15-589310	EQUIPMENT-MED CAPITAL	10,973	53,781	11,000
12	15	15-589320	EQUIPMENT-SAFETY CAPITAL	29,164	54,500	30,000
12	15	15-589330	EQUIPMENT/COMM CAPITAL	49,266	50,000	50,000
12	15	15-589370	EQUIP/OFFICE & COMP CAPITAL	24,022	20,000	20,000
12	15	15-589400	SOFTWARE-CAPITAL	12,356	6,800	10,000
12	15	15-589900	VEHICLES-CAPITAL	121,181	1,191,500	-
12	**15**		**TOTAL CAPITAL EXPENSES**	**1,191,020**	**1,928,910**	**736,000**
DEBT SERVICE						
12	15	15-599999	FIRE NON DEPRECIABLE	-	-	-
12	**15**		**TOTAL DEBT SERVICE**	**-**	**-**	**-**
12	**15**		**TOTAL FIRE DEPARTMENT**	**1,191,020**	**1,928,910**	**736,000**

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

DEPARTMENT 18 – STREET

CAPITAL EXPENDITURES





CLEAN
SAFE
CONNECTED

HOMEWOOD
STREETS

SERVING TODAY
BUILDING TOMORROW

Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
12	18	18-587001	VEHICLE I	84,700	207,452	-
12	18	18-589150	BUILDING IMPROVEMENTS-STREET	-	-	39,500
12	18	18-589900	VEHICLES-CAPITAL	716,651	186,000	-
12	**18**		**TOTAL CAPITAL EXPENSES**	**801,351**	**393,452**	**39,500**
12	**18**		**TOTAL STREET DEPARTMENT**	**801,351**	**393,452**	**39,500**

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

DEPARTMENT 19 – LIBRARY

CAPITAL EXPENDITURES



Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
12	19	19-589150	BUILDING IMPROVEMENTS-CAPITAL	76,165	40,000	76,000
12	19	19-589200	FURNITURE/FIXTURES-CAPITAL	11,008	44,330	11,000
12	19	19-589370	EQUIP/OFFICE & COMPUTERS CAP	64,208	70,055	69,000
12	**19**		**TOTAL CAPITAL EXPENSES**	**151,381**	**154,385**	**156,000**
DEBT SERVICE						
12	19	19-599999	LIBRARY NONDEP EXP	-	-	-
12	**19**		**TOTAL DEBT SERVICE**	**-**	**-**	**-**
12	**19**		**TOTAL LIBRARY DEPARTMENT**	**151,381**	**154,385**	**156,000**

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

DEPARTMENT 20 – PARKS & RECREATION

CAPITAL EXPENDITURES



Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
12	20	20-589150	BLDG IMPROVEMENTS-CAPITAL	108,238	303,489	135,000
12	20	20-589200	FURNITURE/FIXTURES-CAPITAL	-	-	-
12	20	20-589325	EQUIP-PARK LANDSCAPE CAPITAL	78,835	133,450	80,000
12	20	20-589390	EQUIP/RECREATION-CAPITAL	-	-	60,000
12	20	20-589900	VEHICLES-PARK & REC	109,332	214,568	-
12	**20**		**TOTAL CAPITAL EXPENSES**	**296,405**	**651,507**	**275,000**
DEBT SERVICE						
12	20	20-599999	PARK NON DEPRECIABLE	-	-	-
12	**20**		**TOTAL DEBT SERVICE**	**-**	**-**	**-**
12	**20**		**TOTAL PARK & RECREATION BOARD**	**296,405**	**651,507**	**275,000**

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

DEPARTMENT 21 – FLEET

CAPITAL EXPENDITURES



Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
12	21	21-589150	BUILDING IMPROV - CAPITAL	-	5,000	35,000
12	21	21-589300	EQUIP/GEN CAPITAL	-	265,500	-
12	21	21-589900	VEHICLES-CAPITAL	-	55,000	1,175,000
12	**21**		**TOTAL CAPITAL EXPENSES**	**-**	**325,500**	**1,210,000**
DEBT SERVICE						
			TOTAL	-	-	-
12	**21**		**TOTAL FLEET MAINTENANCE DEPT**	**-**	**325,500**	**1,210,000**

CITY OF HOMEWOOD

FY 2027 VEHICLE PURCHASES

VEHICLE INVENTORY

Department / Use	Vehicle / Description	Unit Cost	Total Cost
Police Department (14 vehicles)			
Police Training (2)	2026 Chevrolet Tahoe/Silverado PPV	$57,000	$114,000
Patrol Unit (12)	2026 Chevrolet Tahoe PPV	$57,000	$684,000
Police Department Total (14 vehicles)			**$798,000**
Fire Department			
Ambulance (1)	Ambulance Chassis (for ambulance box)	$75,000	$75,000
Fleet Department			
Service Truck (1)	Service Body for 2017 Ram 5500	$39,000	$39,000
Public Works			
Clamshell (1)	2026 International MV607	$225,000	$225,000
Maintenance			
Service Body (1)	Service Body for Maint. 935	-	-
Building Inspections			
Code Enforcement (1)	2026 Toyota Tacoma	$38,000	$38,000
TOTAL VEHICLES (18)			**$1,175,000**

Note: Includes high priority vehicle purchases for FY 2027.

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

DEPARTMENT 27 – INFORMATION TECHNOLOGY

CAPITAL EXPENDITURES

Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
12	27	27-583003	COMPUTER EQPMNT/SOFTWR III	177,620	10,000	-
12	27	27-583010	SECURITY CAMERAS	-	35,000	30,000
12	27	27-583011	MONITORS	-	5,000	15,000
12	27	27-583012	DESKTOPS	-	75,000	50,000
12	27	27-583013	LAPTOPS	-	18,000	20,000
12	27	27-583014	NETWORKING INFRASTRUCTURE	-	140,000	20,000
12	27	27-583015	SERVERS & STORAGE	-	20,000	55,000
12	27	27-583016	BATTERY BACKUPS	-	5,400	5,400
12	27	27-583017	TOOL AND PERIPHERALS	-	1,500	1,500
12	27	27-589150	BLDG IMPROVEMENTS-CAPITAL	9,175	10,000	-
12	27	27-589370	EQUIP-OFFICE/COMPUTER CAPITAL	-	1,500	1,500
12	27	27-589400	CAPITAL EXP-SOFTWARE	-	42,300	-
12	27	27-589900	VEHICLES - CAPITAL	-	40,000	-
12	27		CRADLEPOINT ROUTERS - PD VEH	-	-	40,000
12	**27**		**TOTAL CAPITAL EXPENSES**	**186,795**	**403,700**	**238,400**
12	**27**		**TOTAL INFORMATION TECHNOLOGY**	**186,795**	**403,700**	**238,400**

CITY OF HOMEWOOD

FUND 12 - CAPITAL PROJECTS

DEPARTMENT 29 – FINANCE

CAPITAL EXPENDITURES

Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
OTHER EXPENSES						
12	29	29-572500	BANK CHARGES	-	-	-
			TOTAL OTHER EXPENSES	**-**	**-**	**-**
CAPITAL EXPENSES						
12	29	29-589200	FURNITURE/FIXTURES-CAPITAL	-	1,800	1,800
12	29	29-589370	EQUIP/OFFICE & COMP EQUIP	1,000	19,192	2,000
			TOTAL CAPITAL EXPENSES	**1,000**	**20,992**	**3,800**
DEBT SERVICE						
			TOTAL	**-**	**-**	**-**
12	**29**		**TOTAL FINANCE DEPT**	**1,000**	**20,992**	**3,800**

FUND 12 SUMMARY TOTALS					
12	TOTAL EXP	TOTAL EXPENDITURES	11,230,973	9,695,884	8,941,511
12	NET INCOME	REVENUE OVER/(UNDER) EXPENDITURES	3,887,468	-	-

CITY OF HOMEWOOD

FUND 26 – GENERAL OBLIGATION WARRANTS

CAPITAL PROJECTS FUND



Fund 26 – General Obligation Warrants accounts for the remaining proceeds from previously issued General Obligation Warrants (bond financing).

The proceeds in this fund have already been allocated to specific capital improvement projects authorized by the City Council.

As a result, the FY 2027 budget does not include any new revenues or budgeted expenditures within this fund.

However, projects funded by these bond proceeds remain under construction or in progress, and expenditures will continue to be made from the fund until all remaining proceeds have been fully expended.

At that time, Fund 26 will be closed.

Fund	Description	FY 2027 Budget
26	Revenues	-
26	Expenditures	-

REMAINING PROCEEDS (ENCUMBERED)

$1,100,000

AS OF FY 2027

CITY OF HOMEWOOD
GAS TAX FUNDS
INVESTING IN A STRONGER HOMEWOOD



FUND 04 — SEVEN CENTS GAS TAX
ROADWAY MAINTENANCE & OPERATIONS

Fund 04 – Seven Cents Gas Tax receives revenues from the State's seven-cent gas tax and road and bridge tax, which are projected to generate approximately **$1 million** during FY 2027. These revenues support many of the City's core transportation maintenance activities.

The FY 2027 budget includes approximately **$650,000** for **roadway paving, $220,000** for the purchase of **a new street sweeper**, and funding for roadway striping materials, traffic signal equipment, traffic streetlight supplies, and other transportation maintenance materials. In addition, because much of the Traffic Department's work directly supports the City's roadway system, **70 percent of the department's personnel costs are paid from Fund 04**, with the remaining **30 percent** funded by the General Fund.

The planned expenditures in Fund 04 exceed annual revenues for FY 2027. As a result, the budget includes the use **of approximately $486,000 of available carryover fund balance** to complete planned transportation and equipment investments. These reserves have accumulated over prior years and are being used for one-time infrastructure improvements and capital purchases.

- ROADWAY PAVING **$650,000**
- NEW STREET SWEEPER **$220,000**
- TRAFFIC SIGNALS
- STREETLIGHT SUPPLIES
- STRIPING MATERIALS
- OTHER MAINTENANCE MATERIALS

FUND 05 — FOUR AND FIVE CENTS GAS TAX
ROADWAY MAINTENANCE & IMPROVEMENTS

Fund 05 – Four and Five Cents Gas Tax receives revenues from the State's four-cent and five-cent gasoline taxes, as well as distributions from the Rebuild Alabama Act. For FY 2027, the traditional four- and five-cent gas taxes are projected to generate approximately **$240,000**, while the Rebuild Alabama gas tax is expected to generate an additional **$240,000**.

These revenues are dedicated to roadway maintenance and will primarily be used to purchase street materials for pavement patching, roadway repairs, and paving projects throughout the City.

FOUR & FIVE CENT GAS TAXES
$240,000
FY 2027 ESTIMATE

REBUILD ALABAMA GAS TAX
$240,000
FY 2027 ESTIMATE

- PAVEMENT PATCHING
- ROADWAY REPAIRS
- PAVING PROJECTS

CITY OF HOMEWOOD

FUND 04 – SEVEN CENTS GAS TAX

REVENUES



Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
TAXES						
04	REV	01-410500	7 CENT GAS TAX	267,868	253,488	270,000
04	REV	01-411700	ROAD & BRIDGE TAX	668,779	627,178	850,000
			TOTAL TAXES	**936,647**	**880,666**	**1,120,000**
INTERGOVERNMENTAL						
04	REV	03-436000	PETROLEUM INSPECTION FEES	3,866	3,612	3,612
			TOTAL INTERGOVERNMENTAL	**3,866**	**3,612**	**3,612**
OTHER REVENUE						
04	REV	09-491000	INTEREST INCOME	37,546	39,278	20,000
04	REV	09-499300	FUND BALANCE CARRY FORWARD	-	59,730	900,724
			TOTAL OTHER REVENUE	**37,546**	**99,008**	**920,724**
04	**TOTAL REV**		**TOTAL REVENUES**	**978,059**	**983,286**	**2,044,336**

CITY OF HOMEWOOD

FUND 04 – SEVEN CENTS GAS TAX

EXPENDITURES



DEPARTMENT 18 STREET DEPARTMENT	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
PROFESSIONAL SERVICES			
Paving	-	650,000	650,000
Total Professional Services	**-**	**650,000**	**650,000**
CAPITAL EXPENSES			
Vehicle - Street	-	268,300	220,000
Total Capital Expenses	**-**	**268,300**	**220,000**
TOTAL STREET DEPARTMENT	**-**	**918,300**	**870,000**

DEPARTMENT 22 TRAFFIC LIGHT MAINTENANCE	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES			
Salaries, Benefits & Other	271,871	499,086	497,836
Total Personnel Services	**271,871**	**499,086**	**497,836**
SUPPLIES			
Traffic Materials & Supplies	35,229	52,500	116,500
Total Supplies	**35,229**	**52,500**	**116,500**
UTILITIES			
Electricity & Street Lighting	507,551	30,000	535,000
Total Utilities	**507,551**	**30,000**	**535,000**
CAPITAL EXPENSES			
Traffic Signs	11,884	20,000	25,000
Total Capital Expenses	**11,884**	**20,000**	**25,000**
TOTAL TRAFFIC LIGHT MAINTENANCE DEPT	**826,535**	**601,586**	**1,174,336**

FUND 04 SUMMARY		FY 2025 Actual	FY 2025 Budget	FY 2027 Budget
	TOTAL EXPENDITURES	1,226,887	1,519,886	2,044,336
	REVENUE OVER/(UNDER) EXPENDITURES	(248,828)	(536,600)	(0)

CITY OF HOMEWOOD

FUND 05 – FOUR AND FIVE CENTS GAS TAX

REVENUES



Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
TAXES						
05	REV	01-410600	FOUR CENT GAS TAX	149,641	155,807	160,000
05	REV	01-410700	FIVE CENT GAS TAX	84,413	76,812	80,000
05	REV	01-410750	ADDTL EXCISE TAX	2,258	1,731	1,500
05	REV	01-410800	REBUILD ALABAMA GAS TAX	270,228	226,704	240,000
			TOTAL TAXES	**506,540**	**461,054**	**481,500**
INTERFUND TRANSFERS						
05	REV	08-483004	TRANSFER IN FROM GENERAL FUND	250,759	-	-
			TOTAL INTERFUND TRANSFERS	**250,759**	**-**	**-**
OTHER REVENUE						
05	REV	09-491000	INTEREST INCOME	13,486	18,036	20,000
05	REV	09-499300	CARRY OVER FUND BALANCE	-	135,536	-
			TOTAL OTHER REVENUE	**13,486**	**153,572**	**20,000**
05	**TOTAL REV**		**TOTAL REVENUES**	**770,785**	**614,626**	**501,500**

CITY OF HOMEWOOD

FUND 05 – FOUR AND FIVE CENTS GAS TAX

EXPENDITURES



Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
DEPARTMENT 18 – STREET DEPARTMENT						
SUPPLIES						
05	18	18-532400	STREET MATERIALS	386,318	614,626	500,000
			TOTAL SUPPLIES	**386,318**	**614,626**	**500,000**
TOTAL STREET DEPARTMENT				**386,318**	**614,626**	**500,000**

		FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
FUND 05 SUMMARY	**TOTAL EXPENDITURES**	386,318	614,626	500,000
	REVENUE OVER/(UNDER) EXPENDITURES	**384,470**	**-**	**1,500**

CITY OF HOMEWOOD

PARK FUNDS

FUNDS 40 AND 41

PEOPLE.
PARKS.
POSSIBILITIES.

FUND 40 | PARK DONATION FUND

OVERVIEW

Fund 40 accounts for donations and other dedicated revenues received to support Parks & Recreation programs and facilities. These funds are used for park activities, recreation programs, community events, facility improvements, and other purposes consistent with the restrictions placed on the donations.

KEY REVENUE SOURCES

- General park donations
- Wrestling program donations
- We Love Homewood Day contributions
- Facility agreement revenues
- Senior Center donations

FY 2027 HIGHLIGHTS

- Expenditures support Parks & Recreation activities, We Love Homewood Day, facility improvements, and other authorized uses.
- Planned expenditures exceed projected revenues, with approximately **$30,000** of fund balance used.

FUND 41 | PARK TOWER FUND

OVERVIEW

Fund 41 accounts for revenues generated from the City's park cell tower lease. These revenues are dedicated to supporting Parks & Recreation operations.

KEY REVENUE SOURCE

- Park cell tower lease revenue
  - FY 2027 projected revenue: $37,200

FY 2027 HIGHLIGHTS

- Funds will be used to purchase a replacement vehicle to support Parks & Recreation operations.
- The cost of the vehicle exceeds annual revenues, with approximately **$30,000** of fund balance proposed to be used.

CITY OF HOMEWOOD
FUND 40 – PARK DONATION FUND
REVENUES

PEOPLE.
PARKS.
POSSIBILITIES.

Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
CHARGES FOR SERVICES						
40	REV	04-440310	PARK ACTIVITY REVENUE	-	-	-
40	REV	04-448101	PARK DONATE-ADMIN	14,133	6,607	10,000
40	REV	04-448111	PARK DONATE-WRESTLING	1,000	1,360	1,000
40	REV	04-448113	PARK DONATE-LEE CENTER	-	-	-
40	REV	04-448117	PARK DONATE - HEAT	334	-	-
40	REV	04-448118	DONATE-WE LOVE HOMEWOOD DAY	9,256	14,358	10,000
40	REV	04-448131	PARK DONATE-FACILITY AGREEMENT	5,611	7,632	5,500
40	REV	04-448133	PARK DONATE-SR CENTER	535	725	500
			CARRY OVER FUND BALANCE			30,000
			TOTAL CHARGES FOR SERVICES	**30,869**	**30,682**	**57,000**
INTERFUND TRANSFERS						
			TOTAL INTERFUND TRANSFERS	**-**	**-**	**-**
OTHER REVENUE						
40	REV	09-491000	INTEREST INCOME	5,813	6,151	6,000
			TOTAL OTHER REVENUE	**5,813**	**6,151**	**6,000**
40	**TOTAL REV**		**TOTAL REVENUES**	**36,682**	**36,833**	**63,000**

CITY OF HOMEWOOD
FUND 40 – PARK DONATION FUND
EXPENDITURES

PEOPLE.
PARKS.
POSSIBILITIES.

Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
DEPARTMENT 20 – PARK & RECREATION BOARD						
OTHER EXPENSES						
40	20	20-572000	PARK ACTIVITY EXPENDITURES	62,008	-	15,000
40	20	20-572101	PARK EXP-GEN/ADMIN DONATIONS	1,464	-	2,500
40	20	20-572118	PARK EXPENDITURES-WLHMWDDAY	15,000	-	15,000
40	20	20-572131	FACILITY EXPENDITURES	-	-	30,000
40	20	20-572133	PARK EXPENDITURES-SR CTR	-	-	-
			TOTAL OTHER EXPENSES	**78,472**	**-**	**62,500**
CAPITAL EXPENSES						
			TOTAL CAPITAL EXPENSES	**-**	**-**	**-**
			TOTAL PARK & RECREATION BOARD	**78,472**	**-**	**62,500**

		FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
FUND 40 SUMMARY	**TOTAL EXPENDITURES**	78,472	-	62,500
	REVENUE OVER/(UNDER) EXPENDITURES	**(41,790)**	**36,833**	**500**

CITY OF HOMEWOOD
FUND 41 – PARK TOWER FUND
REVENUES AND EXPENDITURES

PEOPLE.
PARKS.
POSSIBILITIES.

FUND 41 | REVENUES

Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
CHARGES FOR SERVICES						
41	REV	04-440320	PARK CELL TOWER REVENUE	36,357	37,028	37,200
41	REV		CARRY OVER FUND BALANCE	-	-	30,500
			TOTAL CHARGES FOR SERVICES	**36,357**	**37,028**	**67,700**
INTERFUND TRANSFERS						
			TOTAL INTERFUND TRANSFERS	-	-	-
OTHER REVENUE						
41	REV	09-491000	INTEREST INCOME	3,046	3,161	2,500
			TOTAL OTHER REVENUE	**3,046**	**3,161**	**2,500**
41	**TOTAL REV**		**TOTAL REVENUES**	**39,403**	**40,189**	**70,200**

FUND 41 | EXPENDITURES

Fund	Dept	Account #	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
CAPITAL EXPENSES						
41	20	20-589900	VEHICLES-PARK & REC	30,149	-	70,000
			TOTAL CAPITAL EXPENSES	**30,149**	**-**	**70,000**
			TOTAL PARK & RECREATION BOARD	**30,149**	**-**	**70,000**

		FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
FUND 41 SUMMARY	**TOTAL EXPENDITURES**	30,149	-	70,000
	REVENUE OVER/(UNDER) EXPENDITURES	**9,254**	**40,189**	**200**

CITY OF HOMEWOOD

FY 2027 PROPOSED BUDGET

QUESTIONS?

