Outlook

Mayor's Update July

From Matthew Tortorice <mayor@margaretal.gov>
Date Mon 8/3/2026 3:19 PM
To City Council <citycouncil@margaretal.gov>

7 attachments (430 KB)

July Reports-Trial Balance.pdf; July Reports-P&L.pdf; July Reports-Balance Sheet.pdf; July-CheckDetailReport.pdf; July-PW-CheckDetailReport.pdf; BudgetvsActualsFY2026-FY26PL_GFV2.pdf; BudgetvsActualsFY2026-FY26PL_V2.pdf;

Council,

July was another busy month for Margaret. We completed several visible projects, continued strengthening our administrative and financial processes and worked through several issues that will carry into August.

I am attaching the July financial reports and check detail reports for your review.

As of the latest available balances, the City has approximately $4.83 million in combined cash:

• Combined cash: $4,828,477.46
• Truist cash: $1,358,899.38
• Metro cash: $3,469,578.08
• General Fund cash: $2,232,730.46
• Public Works and Utilities cash: $2,595,747.00

The distinction between General Fund cash and Public Works and Utilities cash remains important. These funds support different operations and obligations and should not be treated as one unrestricted pool of money. Not to mention that much of this is impact fee and other restricted funds that can only be expenses for certain items.

The July accounting reports also reflect several major expenses and year-end accounting entries. We are still working through the transition to the new chart of accounts, clearing older balances and making sure expenses, transfers and restricted funds are properly classified. Because of that work, the monthly profit and loss report should be reviewed together with the balance sheet, bank balances and supporting transaction reports rather than relying on a single bottom-line number.

The annual audit is complete. We expect to receive an update at the meeting tonight.

We made good progress in our parks during July.

The grant-funded basketball court work at Dillard Park and Wilson Park has been completed. The new pavement has been installed and the courts will be striped after the surface has had enough time to properly cure. Fencing work is also complete at the parks. These improvements have taken time, but residents can now begin seeing the results of the grant work and the planning that went into it.

We are continuing to look for additional funding for Dillard and Wilson Park improvements. We did not receive every grant we applied for, but we are going to continue pursuing outside funding wherever it makes financial and operational sense for Margaret.

Thank you to everyone who helped with the Fourth of July celebration. Events like this require coordination between Parks and Recreation, Police, Fire, Public Works, City Hall employees and volunteers. The event went well and gave families another opportunity to come together as a community.

Alabama Power also completed what is supposed to be the last major phase of its work along Sanie Road. The outages and road closures were inconvenient, but the work was necessary. I appreciate the residents who remained patient and the employees and public safety personnel who helped communicate the closures and manage traffic concerns.

We are also formalizing responsibilities for payroll, employee onboarding, insurance, training records and personnel files. Margaret has grown beyond the point where these responsibilities can be handled informally or passed between employees without clear ownership. Written job descriptions, better documentation and consistent procedures will help protect both the City and its employees.

The City has been named as a defendant in a lawsuit filed by Tommy Dixon seeking $5 million in damages related to a sewer leak. Because this is active litigation, I will not discuss the merits of the claim in a general update. The matter has been referred to the City's attorneys and insurance representatives and we will respond through the appropriate legal process.

We are also moving toward individual fuel card accounts and PINs so fuel purchases can be traced to the employee, department and vehicle using the card.

Budget preparation for the next fiscal year is underway. Department heads will need to identify their actual staffing, equipment, maintenance and capital needs. We cannot build a responsible budget by simply repeating prior-year numbers. The budget needs to reflect what it actually costs to operate the City and what projects we can realistically complete.

The vehicles previously identified for sale were not posted during July. We plan to take sealed bids at a meeting in August. The bidding process will provide a clear public record and give the City an opportunity to receive the best reasonable return for surplus equipment.

We also need to continue moving the five-year comprehensive plan forward. The work being done today on parks, roads, utilities, public safety facilities and growth will affect Margaret for many years. The comprehensive plan gives residents a way to help set those priorities before individual decisions are made.

Margaret continues to grow and that growth brings more revenue, but it also brings more roads, infrastructure, calls for service, park use, utility demand and administrative work. The goal is not simply to keep up. The goal is to build systems that allow the City to plan ahead and make responsible decisions before problems become emergencies.

Thank you to our employees, department heads, volunteers and residents who continue doing the work necessary to move Margaret forward.

Regards,

Matt Tortorice
Mayor, City of Margaret

Regards,

Matt Tortorice
Mayor, City of Margaret

AMERICA 250 ALABAMA

Subject: Mayor's Update
Date: Friday, July 3, 2026 at 3:05:22 PM Central Daylight Time
From: Matthew Tortorice
To: City Council

Attachments: Budget vs. Actuals FY2026 - PW .pdf, Budget vs. Actuals FY2026 - GF .pdf, PW_CheckDetailReport.pdf, GF_CheckDetailReport.pdf, June Financial Reports Balance Sheet.pdf, June Financial Reports Trial Balance.pdf, June Financial Reports.pdf, Candidate 2.pdf, Candidate 1.pdf, image.png, image.png

Council,

June was a good month for Margaret, and I want to start by saying thank you.

Our Juneteenth event was a wonderful evening for the community. It was good to see families, neighbors, employees, volunteers and local leaders all come together in the same place for the same purpose. Events like that do not happen by accident. They take planning, setup, cleanup, patience and people willing to do the work before anyone else gets there and after everyone else goes home.

Thank you to our city employees, Parks and Recreation, public safety, volunteers and everyone who helped make the event successful.

As we move into July, I also want to remind everyone about our Fourth of July fireworks celebration. The fireworks will be on Jeffrey Wilson Drive on July 4th at 8:00 PM. Bring your family, come early, be patient with traffic and enjoy the evening with your neighbors. This is another opportunity for us to come together as One Margaret and celebrate the community we are building.

I am also attaching the June financial reports for your review.

These reports matter. A cash balance by itself does not tell the whole story. We have to keep separating operating expenses, restricted funds, capital projects, debt payments and utility obligations so residents can see the City's finances more clearly.

We also have some good news for our parks. The grant funds came through for paving both basketball courts at Wilson Park and Dillard Park. That work is moving forward, and once the pavement has had time to properly cure, we intend to stripe the courts in about a month.

At Wilson Park, we also need to replace the bridge. We did not receive the Innovate Alabama grant, but this is not a new issue. AMIC requested years ago that the bridge be replaced, and we are going to continue working on a path to address it. We have also applied for additional park grants and are continuing to pursue every fire department grant we can reasonably find. Some grants come through, some do not, but we are going to keep chasing outside funding wherever it makes sense for Margaret.

Inside City Hall, we are continuing to strengthen the team. We have brought on Logan Glass as Assistant Clerk. Logan has a master's degree in Public Administration, which means we now have two employees, Logan Glass and David Vinson, working in the same office with that same degree and helping move Margaret forward.

We have also received two very strong candidates for City Clerk. Both are good candidates, their resumes are attached, and we would like to schedule council interviews after the next council meeting. This is an important position for the City, and I want the process to be thoughtful, fair and focused on finding the right person for Margaret.

Department budget planning is also moving along. We should have budget work sessions later this summer as we continue preparing for the next fiscal year. This is where the work starts to connect. Staffing, equipment, roads, parks, public safety, utilities and long-term projects all have to be planned out. A budget should not just be a spreadsheet. It should show the priorities of the City and the real cost of providing services to residents.

I also want to say this plainly. Our time as a City needs to be spent solving problems, improving services and planning for the future. It is not a good use of staff time or taxpayer dollars to chase rumors, social media conversations or political back-and-forth. If City employees have to spend time calling residents to ask why they said something about a council member on Facebook, that is not a good look for anyone and it does not reflect well on the City.

Residents have the right to speak. Council members have the responsibility to listen. Staff should be focused on City operations. We can disagree, ask questions and address concerns without turning City Hall into a rumor-control office.

Finally, please help us keep pushing the five-year comprehensive plan survey. If residents want to see their ideas turn into real projects, they need to be part of the plan. Roads, parks, growth, public safety, sidewalks, community events, economic development and long-term infrastructure all depend on hearing from the people who live here.

Margaret is growing, and growth brings both opportunity and responsibility. We have roads to improve, parks to strengthen, public safety needs to support, water and sewer infrastructure to maintain and long-term planning that has to be done the right way.

We are going to keep working through it one step at a time, with more structure, better reporting and a stronger commitment to transparency.

Thank you for staying involved, and I hope to see everyone on July 4th.

Subject: Mayor's Update
Date: Thursday, May 28, 2026 at 10:56:31 PM Central Daylight Time
From: Matthew Tortorice
To: City Council

Attachments: MT_Signature.png, GF_CheckDetailReport.pdf, PW_CheckDetailReport.pdf, QBO May Trial Balance.pdf, QBO May P&L.pdf, QBO May Balance Sheet.pdf, GF_BudgetvsActualsFY2026-FY26PL.pdf, PW_BudgetvsActualsFY2026-FY26PL.pdf

Council,

When we took office in November 2025, the City had approximately $5.78 million in cash and reserves. Today, the City has approximately $4.6 million in cash on hand.

At first glance, it may appear that the City has spent more than it brought in. However, that does not tell the full story.

Over the last eight months, the City has continued to generate positive operating results while also paying for a number of one-time expenses that were not part of the original budget.

These include:

• Approximately $837,000 in holdover expenditures carried over from prior years

• Approximately $735,000 in council-approved discretionary projects and purchases

• Approximately $100,000 in additional personnel costs resulting from council's decision to add five employees beginning in January

When these one-time expenses are separated from normal operations, the City's day-to-day operations remain positive.

Through May 28, 2026:

• General Fund operations generated approximately $2.28 million in revenue and produced an operating surplus of approximately $98,000.

• Public Works and Utilities generated approximately $1.78 million in revenue and produced an operating surplus of approximately $471,000.

Combined, City operations generated approximately $569,000 more than they spent.

The simple math looks like this:

Beginning Cash Balance (November 2025) $5,780,500

Plus Operating Surplus .... +$569,000

Less Holdover Expenditures .... -$837,093

Less Council Discretionary Projects .... -$735,225

Less Additional Staffing Costs .... -$100,000

Expected Cash Balance $4,677,182

Current Cash Balance $4,602,341

Difference .... Approximately $75,000

In other words, after paying prior-year obligations, funding council-approved projects, expanding staffing, and reducing debt, the City's actual cash position is within approximately $75,000 of what would be expected.

The City currently maintains approximately $4.6 million in cash across all accounts, including:

• General Government Funds: $1.95 million

• Public Works Funds: $2.66 million

• Rainy Day Reserve: $230,579

• Capital Improvement Funds: $51,320

• Brookhaven Grant Funds: $25,015

• American Rescue Plan Funds: $11,001

The City has also secured two new grants:

• $2,500 from American Village to help advertise and promote activities related to the upcoming 250th Anniversary of the signing of the Declaration of Independence.

• $45,000 from the Community Foundation of Greater Birmingham to resurface the basketball courts at Dillard Park and Wilson Park.

Councilmember Martrece Bell is currently organizing a Juneteenth Celebration for our community. Following that event, the City is planning a Fourth of July Celebration. The American Village grant will help advertise those activities, and council will soon need to discuss the budget for fireworks and related event expenses.

The bottom line is simple: the City continues to maintain strong cash reserves, positive operating performance, reduced debt obligations, and a growing list of community investments. Margaret remains in a strong financial position and continues moving forward.

Regards,

Matt Tortorice
Mayor, City of Margaret

From: Matthew Tortorice <mayor@margaretal.gov>
Date: Tuesday, March 31, 2026 at 4:26 PM
To: City Council <citycouncil@margaretal.gov>
Subject: Mayor's Update

I will be calling a **special work session this Thursday at 6:00 PM** to hear each of your goals and plans for the next six months. This is **not a council meeting**, but a working session to help align priorities moving forward. I look forward to seeing everyone there.

Financial Update
Based on the attached reports, the City remains in a stable position.

Total funds: approximately **$4.67 million**
General Fund balance: approximately **$2.99 million in bank accounts**
Public Works (Utilities): approximately **$2.6 million in bank accounts**

Rainy Day Fund: $230,478

Overall, balances remain strong and consistent across funds.

Legal Matter – Springville
We have received a **demand letter from the City of Springville** requesting payment of the outstanding balance related to officer training. The letter indicates that **legal action may be pursued if the matter is not resolved**, so this will need to be addressed.

Fire Department Update
The **last fire truck has now been paid off**, which is a significant milestone for the department.
Additionally, **effective tomorrow, the City will officially be ALS**, allowing our fire department to administer life-saving medications that can make a critical difference in emergency situations.

Clerk's Office
Additional assistance has been brought in to support the Clerk's office during this interim period.

Announcements

- **Wayne Walton Retirement:** Tonight at 6:00 PM at the County Event Center on Blair Farm Road
- **Congratulations to Anthony Irwin** on the birth of his twins, **Paul Anthony (3 lb 13 oz)** and **Eloise Elizabeth (2 lb 13 oz)**

From: Matthew Tortorice <mayor@margaretal.gov>
Date: Wednesday, March 4, 2026 at 7:38 PM
To: City Council <citycouncil@margaretal.gov>
Subject: Mayor's Update

Council Members,

Attached are the most recent financial reports from QuickBooks reflecting activity through the latest posting period.

As previously noted, staff is currently working through a full consolidation and cleanup of the City's financial structure. During this process we have identified a number of reporting inconsistencies and structural issues that predate the current administration. Those items are being corrected as accounts are migrated into the new General Ledger structure.

Once that transition is complete, the system will allow us to produce standardized **budget-to-actual reporting aligned with the adopted budget categories**. Until that conversion is finalized, the reports being provided reflect the legacy account structure mixed with the new.

In the meantime, these reports are being provided so the Council can continue to review current revenues, expenditures, and balances while the financial system modernization is completed.

A few operational updates that may be helpful for context:

• **Banking Transition:**
The City has begun transitioning accounts to Metro Bank. Under the prior arrangement, the City was paying more than $1,000 per month in deposit and account fees. The new

structure eliminates those fees, provides free remote deposit, and pays approximately 1% interest across all municipal accounts. Based on current balances, this change alone is expected to generate roughly **$40,000–$60,000 annually in interest income** while eliminating approximately **$13,000 per year in bank fees**.

• **Grant Development:**
Staff have begun actively pursuing grant opportunities across several departments. Current focus areas include parks improvements, as well as opportunities for police, fire, and public works. The County Grant Program is also being evaluated as a pathway for accessing federal funding streams.

• **Financial Controls:**
A Purchase Order system has been implemented to ensure departmental purchases are tracked and approved prior to expenditure. Department heads will be submitting requests through the PO process with staff entering them into the accounting system for documentation and tracking.

• **Planning Initiatives:**
The **Five-Year Comprehensive Plan Advisory Committee** will be holding its kickoff meeting this week. This effort will help guide long-term planning for infrastructure, land use, and community development.

• **Fire Department Apparatus:**
The second and final payment for the new fire truck has been issued in accordance with the previously approved payoff. Staff is also evaluating options for the next apparatus replacement so those options can be presented for future consideration.

Staff will continue working through the financial consolidation process and will provide updated reporting as the system transitions into the new chart of accounts structure.

If additional supporting documentation is needed for any specific transaction reflected in the reports, please let staff know and we will gather it.

Regards,

Matt Tortorice
Mayor, City of Margaret

Subject: Open Letter to the City Council
Date: Friday, March 6, 2026 at 9:27:59 PM Central Standard Time
From: Matthew Tortorice
To: City Council

Attachments: MT_Signature.png

Members of the Council,

Public service requires a clear understanding of why we are here. Each of us took an oath to serve the citizens of Margaret-not ourselves, not our preferences, and not our personal interests. The responsibility entrusted to us is larger than any one individual, and it requires discipline, focus, and commitment to the community above all else.

Margaret has real work to do.

Our responsibility is to ensure public safety, maintain and improve infrastructure, and build systems that allow this city to function effectively and responsibly. These obligations must come before any personal priorities, individual agendas, or projects that do not directly serve the broader interests of our residents.

The citizens of Margaret deserve leadership that places service over self.

I also want to acknowledge that the past several months of meetings have been difficult at times. Public service often involves disagreement, and strong opinions are part of that process. Despite those challenges, I remain fully committed to working with every member of this Council for the betterment of the City of Margaret.

Part of that commitment means working together on the priorities each of you may have for our community. However, in order for us to move forward in good faith, we must first address the foundational ordinances and agenda items that have already been placed before the Council and remain unresolved. Completing that work is necessary to ensure the city is operating on a stable and lawful foundation before taking up additional initiatives.

As Mayor, my responsibility is to execute the duties of my office faithfully and to work tirelessly for the good of this city. I will continue to do that every day. I welcome discussion, collaboration, and questions regarding the work before us, and I will always explain the reasoning behind decisions and policies whenever possible. Transparency and communication are essential parts of good governance.

At the same time, public office requires individual responsibility. Understanding the duties of our roles is not optional. The State of Alabama has clearly outlined the structure and responsibilities of municipal government under the mayor–council form, and these responsibilities are further explained in the *Alabama Handbook for Mayors and Councilmembers*. These resources exist so that each of us can perform our roles effectively and within the boundaries established by law.

When we allow personal feelings or individual interests to interfere with our responsibilities, the consequences do not fall on us alone-the entire city pays the price. Our residents deserve better than that.

My commitment remains the same:

- To treat every council member with professionalism and respect, decorum permitting.
- To work with whomever is committed to the hard work required to move Margaret forward.
- To prioritize the needs of the city above any individual interest.
- To uphold the responsibilities of my office and the oath I have taken.

City employees also deserve respect. They are here to serve the community and to carry out the lawful operations of this city. They should not be disparaged publicly, placed in the middle of political disagreements, or subjected to treatment that undermines the professional work they perform for Margaret.

This administration will continue focusing on the work that matters: strengthening our systems, protecting our citizens, improving our infrastructure, protecting the city from liability, improving transparency, and building a foundation that allows Margaret to grow responsibly.

The opportunity before us is significant. If we approach this work with discipline, humility, and a shared commitment to the citizens we represent, Margaret can move forward in a way that benefits everyone who calls this city home.

My door remains open to any council member who is ready to focus on that mission.

Regards,

Matt Tortorice
Mayor, City of Margaret

Subject:	Fire Department Documents
Date:	Monday, February 16, 2026 at 4:46:51 AM Central Standard Time
From:	Matthew Tortorice
To:	City Council

Attachments: MFD_Pay_Grades_15Steps.pdf, Fire Department Handbook Policy.pdf, Outlook-eo13hmpw.png

I've attached the documents for the fire department and listed the information Brett presented to the Council below.
The fire department also wants to host a CPR class for volunteers, the fire department and city employees on 3/24 @6pm at City Hall.

- Josh Davis – Captain (Days)
  - Paramedic
  - Nearly 20 years in Fire Service
  - Experience with apparatus specs and purchases
  - Experience with Station designs
  - Responsibility – Operations: Stations and Fleet
- Dwayne Gruver – Volunteer Captain
  - Very respected by the department and community
  - Many years of experience in the Margaret Fire Department
  - Responsibility – Leader in the volunteer division
- Tommie Brown – Lieutenant
  - Years of experience in Birmingham Fire and Rescue
  - Mentor to many firemen over the span of a career
  - Responsibility – Firefighting oversight
- Ryan McQueen – Lieutenant
  - Proven asset in station functionality
  - Great attitude
  - Always looking for ways to improve the department
  - Responsibility – Station organization and supplies

Regards,

Matt Tortorice
Mayor, City of Margaret

Subject:	Master Chart of Accounts Implementation and Review
Date:	Monday, February 16, 2026 at 11:07:19 AM Central Standard Time
From:	Matthew Tortorice
To:	City Council

Attachments: City Of Margaret - Master Chart Of Accounts.pdf, Outlook-o4q31cit.png

Council Members,

I am sharing with you the newly structured Master Chart of Accounts that has now been implemented for the City.

This rebuild was necessary to establish consistent fund separation, standardized expense classifications, department accountability coding, and proper transfer segregation. The prior structure did not provide reliable alignment between bank activity, budget reporting, and general ledger controls. That lack of alignment limits transparency, weakens audit readiness, and complicates grant eligibility.

The attached document reflects the framework now in place. Legacy accounts have been preserved for historical reference but are locked from future use to ensure structural consistency moving forward.

This administrative correction does not require Council action, but it directly supports your legislative responsibility for budget adoption and oversight. A stable chart of accounts ensures that future budget discussions are grounded in clean, enforceable reporting.

If any member would like a walk-through of the structure, I am happy to schedule a working session to review fund organization, coding logic, and reporting alignment in detail.

Our shared goal is simple: clear reporting, structural discipline, and long-term financial stability for the City.

Once the fiscal years transactions have been mapped and consolidated, we will be able to run an accurate Budget to Actual Report. I will keep you posted as those work tasks are completed.

Regards,

Matt Tortorice
Mayor, City of Margaret

Subject:	Mayor's Update
Date:	Wednesday, February 4, 2026 at 8:00:46 AM Central Standard Time
From:	Matthew Tortorice
To:	City Council
Attachments:	Outlook-bifdky5m.png

Councilmembers,

The recent Council meeting was adjourned before I was able to deliver the Mayor's Report. I want to ensure the following updates are formally communicated and placed on record.

Fire Department Leadership Updates
The Fire Chief presented proposed promotions to Council, including detailed experience and qualifications for each candidate. These recommendations reflect a balanced approach of promoting from within and recruiting qualified external leadership where appropriate. The candidates were presented to Council for ratification and were met with no dissent at the time of presentation. Although the meeting adjourned before I could again request Council input, I am pleased to propose the promotion of the Fire Captain and two Shift Lieutenants based on that process.

As I have stated consistently, department heads are expected to manage and lead their departments. This administration supports professional, merit-based advancement, and that process begins with departmental leadership.

Department Liaison Appointments
To improve communication and ensure efficient routing of questions and concerns, I have appointed Council liaisons to city departments. These appointments are administrative and intended to streamline operations and transparency.

Thank you to the following Councilmembers for accepting these roles:

- Kerry McIntyre – Police Department Liaison
- James Chapman – Public Works Liaison
- Sam Davis – Fire Department Liaison
- Martrece Bell – Administrative Staff Liaison

Council liaisons shall:

- Serve as a **point of contact** between the Council and the assigned department
- Attend departmental briefings, meetings, or site visits when invited or approved

- Assist in relaying departmental information, concerns, and updates to the full Council

Council liaisons **shall not**:

- Direct, supervise, discipline, or manage City employees
- Issue instructions to department staff
- Act independently of the City Council as a body

Parks & Recreation
David Vinson has been brought on to Parks and Recreation and has already begun work, including pursuing grant opportunities that may benefit multiple departments. His first-year priorities include:

- Evaluating all parks and facilities and addressing safety issues immediately
- Prioritizing repairs and improvements and identifying funding sources
- Pursuing ADECA and legislative grants
- Establishing accurate project costs with contractors
- Forming a 7-member Parks & Recreation Advisory Board with adopted bylaws
- Coordinating with state legislators, St. Clair EDC, and regional partners
- Supporting the city's master plan with focus on parks and community facilities

Boards and Committees
Applications are being prepared for residents interested in serving on the Parks & Recreation Board, Historical Society, and Finance Committee. Additional information will be provided as it is prepared.

Process and Expectations
This administration will operate on facts, documentation, and procedure. Accusations without evidence will not be debated from the floor. Our responsibility is to govern-legislate, manage financials, support our departments, and serve the public professionally and transparently. Concerns will be addressed through proper channels, supported by evidence, and in accordance with the law.

My commitment remains straightforward: do the work, follow the process, and keep the public informed.

Regards,

Subject:	Re: Mayor Update
Date:	Wednesday, February 11, 2026 at 6:14:37 PM Central Standard Time
From:	Matthew Tortorice
To:	City Council

Attachments: Outlook-0sg0eirk.png

Councilmembers,

Following the financial overview previously provided, continued reconciliation of revenue activity identified an additional refinement in classification.

During further review, Deposits were filtered out and because inter-account transfers were reflected within deposit activity. These transfers have now been properly reclassified to ensure that revenue totals reflect only true external receipts.

This refinement strengthens alignment between reported income and actual bank activity.

Updated Fiscal Year-to-Date Income

Total Income (All Funds – Net of Bank Fees): $2,033,077.53

2025 Activity

- Credits: $851,337.96
- Deposits: $447,830.95
- Bank Fees: ($2,176.38)
- Net Total: $1,296,992.53

2026 Activity

- Credits: $300,789.39
- Deposits: $436,071.72
- Bank Fees: ($776.11)
- Net Total: $736,085.00

Combined Totals

- Total Credits: $1,152,127.35
- Total Deposits: $883,902.67
- Total Bank Fees: ($2,952.49)

- **Grand Total Net Revenue: $2,033,077.53**

For transparency:

- **Credits** represent electronic ACH receipts.
- **Deposits** represent manual check deposits which have Fees associated.
- **Bank fees** are associated with processing of manual deposits.

This update ensures revenue reporting aligns precisely with external cash inflow and actual bank movement.

Financial Context

Fiscal year-to-date expenses remain:

$2,129,892.06

The reconciliation process continues to separate:

- Prior-year obligations (HoldOver)
- Capital activity
- Operational spending

Moving Forward

This update reflects continued review and validation of financial data to ensure:

- Accurate representation of revenue
- Clear distinction between operating receipts and internal transfers
- Alignment between accounting reports and bank balances
- Improved transparency in reporting structure

Additional refinements will be incorporated as reconciliation continues.

Regards,

Matt Tortorice
Mayor, City of Margaret

From: Matthew Tortorice <mayor@margaretal.gov>
Sent: Wednesday, February 11, 2026 10:29 AM
To: City Council <citycouncil@margaretal.gov>

Subject: Mayor Update

Councilmembers,

Before giving updates of the agenda items, I want to provide a clear, high-level overview of the City's financial position for the current fiscal year.

1. Fiscal Year-to-Date Income

Total Income (General Fund + Public Works): $1,152,127.35

- General Fund (GF): $594,230.53
- Public Works (PW): $557,896.82

These figures reflect revenue received during the current fiscal year.

2. Fiscal Year-to-Date Expenses

Total Expenses: $2,129,892.06

Breakdown:

General Fund (GF): $1,391,346.22

- Council-approved expenditures not originally budgeted: $310,723.43
- HoldOver (prior administration obligations paid this fiscal year): $457,677.41
- Operational expenses (including items still being categorized as part of ongoing cleanup): $622,945.38

Public Works (PW): $738,545.84

- HoldOver: $6,842.50
- Operational expenses: $731,703.34

3. Clarification on "HoldOver"

The "HoldOver" category represents bills and obligations incurred prior to this administration that remained unpaid at transition and have since been paid.

These payments impact current cash flow but do not reflect new fiscal decisions made during this term. There are still more bills incoming, particularly around the Pavilion.

4. Council-Approved Expenditures

The $310,723.43 reflected under Council includes items approved by Council that were not part of the originally adopted budget.

This number is a working total and does not yet reflect every approved item, as financial categorization and reporting updates are still in progress. For example, partial payoff of the fire truck debt is included.

Updated breakdowns will be provided as reconciliation continues.

5. Operational Spending Overview

Total expenses exceed fiscal year-to-date income primarily due to:

- Payment of prior-year obligations (HoldOver), and previously committed expenditures.

When separating prior obligations from current-year operations, operational spending is tracking in proportion to revenue flow.

Financial reporting is currently undergoing structural cleanup to improve clarity. Future reports will reflect:

- Clear fund separation
- Budget alignment reporting
- Departmental breakdowns
- Revenue-to-expenditure comparisons by function

This work is ongoing and will continue to improve transparency and reporting accuracy.

6. Broader Financial Context (FY2024 Audit)

From the most recent audit:

- Tax-supported operations: approximately $2.8 million
- Water and Sewer system: approximately $2.18 million
- Total combined revenue: approximately $4.98 million

The City operates under two primary financial structures:

1. Governmental (tax-supported operations)
2. Enterprise (water and sewer operations)

See the attached Audit Pages.

This structure provides important context when evaluating capital purchases, infrastructure projects, and operational adjustments. The 2024 audit confirms that the budget is grounded in actual revenue performance, and revenue growth continues. However, we must continue identifying and pursuing additional revenue opportunities to ensure long-term stability and progress. Advancing responsible revenue-generating initiatives remains essential to moving the City forward.

7. Work Session & Agenda Items

Work Session Items

- Identification of potential speed table locations
- Identification of public road locations for potential street lighting
- Review of IT services and security upgrade proposals

Operational & Administrative Items

- Public Works vehicle acquisition following departmental restructuring
- Review of Public Works Director applications (previously shared; please submit top three selections by February 16 EOD for interview scheduling)
  Job Applications
- Gala attendance confirmed, all seats booked (additional seating can be requested if needed)
- Police officer contract buyout balance adjustment based on updated state law calculation (final balance: $16,993)
- Discussion of potential acquisition of property adjacent to City Hall
- National League of Cities conference pricing for review

These items will be addressed during the meeting in accordance with normal procedure.

8. Moving Forward

My continued priorities remain:

- Transparent financial reporting
- Clear separation of prior obligations from current operations
- Alignment of expenditures with revenue
- Strengthening internal financial controls

As reconciliation and reporting updates are completed, additional structured updates will be provided to ensure accurate and actionable financial visibility.

Regards,

Matt Tortorice
Mayor, City of Margaret

Subject: Re: Mayors Update
Date: Monday, February 23, 2026 at 10:23:22 AM Central Standard Time
From: Matthew Tortorice
To: City Council

Attachments: MT_Signature.png, img-59118284-1cef-4ad4-9c94-bf8ca5cf5846, img-222054da-51dd-46ee-b02c-2e3a2cf92527, img-078e5fdd-7ee4-4c76-9193-e42a528952d6, img-eaf922f3-8972-48e5-aac1-fe4c28762536, img-4fd174bb-b9b8-42d5-983c-d8c93faf15e6, img-e9b3b2a4-a259-4cad-a7c8-f25cce7bb631, img-a13b4af5-2a72-4f67-aee8-1148d07030f5, img-aad4a325-18d3-4e87-a9d6-2335336bcfea, img-6e7a98dc-3bf0-41c6-8b75-89dbdc0c5ed1, img-27ae89d8-d5a0-4fec-bdb5-813262584ba2, img-65743903-309d-44fe-a82a-70508d37f140, img-7daf36a5-36a5-4c32-acf5-ab2ebea6e5dc, img-1d1d7d98-97a2-4cbc-bb2f-c23000ebcb02

I want to quickly correct a mistake I caught in the “Prior-Year Bills Paid This Year” section.

After rechecking the source transactions and classifications, I identified an error with some duplicate transactions. The corrected figures are below.

Revised Prior-Year Obligations Paid This Fiscal Year:

Total prior obligations paid so far this fiscal year: $410,710

Breakdown:

- $203,726 – Brookhaven Grant project costs
- $171,324 – Dillard Park invoices
- $35,660 – APAC road paving invoice

The prior version overstated the total due to duplicated data. The underlying transactions have been verified, and the numbers above reflect the corrected summary. There are also additional hold over balances but I kept it high level.

We still expect approximately **$60,000** in Pavilion-related invoices, and we are awaiting partial reimbursement from the County Commission for the Brookhaven Drive Project in the amount of approximately **$130,000**.

As before, these are obligations incurred previously but paid during this fiscal year. It remains important that we continue separating historical obligations from current operational spending so the financial picture is accurate and transparent.

I appreciate everyone’s patience as we continue tightening up reporting.

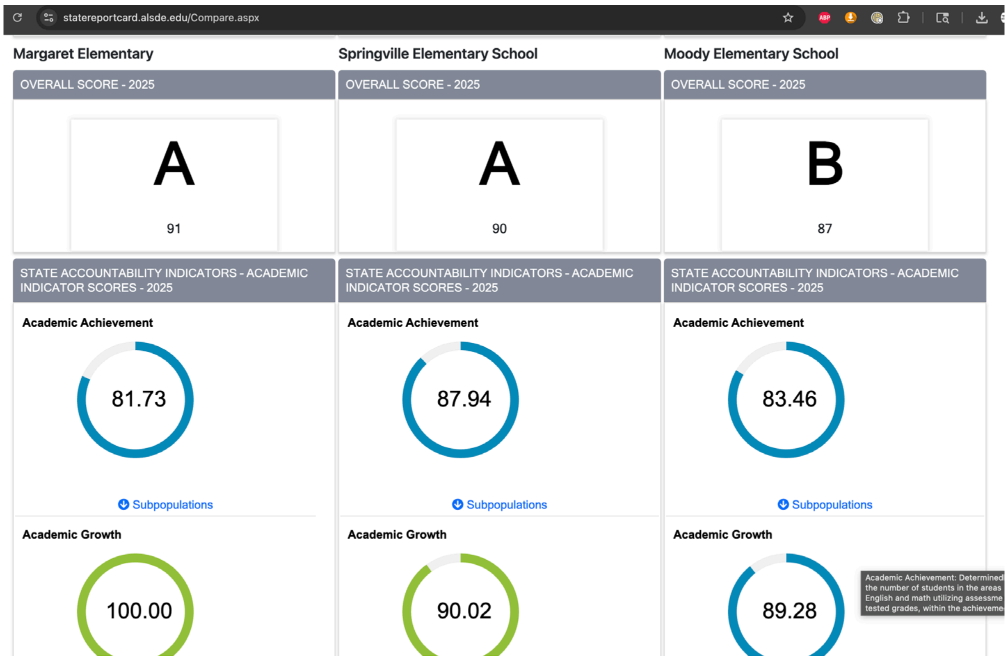
Matt Tortorice

From: Matthew Tortorice
Sent: Sunday, February 22, 2026 11:12 PM
To: City Council <citycouncil@margaretal.gov>
Subject: Mayors Update

First – Good News

Margaret Elementary earned an **"A" on the 2025 State School Report Card with 91 points.**

That is great for our students and great for our property values. Strong schools strengthen the entire community.



Fire Station 3 Update

- We have a preliminary agreement in place for a potential Fire Station 3 property.
- Final contract terms are pending.
- I expect to bring purchase numbers to Council soon.

We are also exploring options for additional fire apparatus and funding.

Our financial system updates and Purchase Order controls are now being finalized. This allows us to qualify for more federal grant programs moving forward.

That is a structural improvement for the City.

Financial Snapshot (as of 2/20/26)

Total Cash on Hand: $5,646,486

Row Labels	Balance 11/2025	Balance 2/20/26	Changes
General	$4,476,899	$ 3,573,024	$ 903,875
Public	$2,132,069	$ 2,073,462	$ 58,607
Grand Total	**$6,608,968**	**$ 5,646,486**	**$ 962,482**

The Account level Breakdown is below:

Row Labels	Balance 11/2025	Balance 2/20/26	Changes
General	**$4,476,899**	**$ 3,573,024**	**$ 903,875**
Abandon Fund	$1,099	$ 1,099	$ -
American Rescue Plan	$309,390	$ 11,000	$ 298,390
Brookhaven Grant	$316,386	$ 53,377	$ 263,009
Capital Improvements	$184,461	$ 184,451	$ 10
Correction Fund	$3,954	$ 5,696	$ (1,742)
Fair Trial	$4,628	$ 4,328	$ 300
Fire MM	$10,008	$ 9,968	$ 40
Fire Protect Tax	$366	$ 252	$ 114
General Fund	$1,798,883	$ 1,401,116	$ 397,767
Gov Emerg	$2,606	$ 2,607	$ (1)
MCAC	$1,935	$ 1,935	$ -
Mun Court	$161,369	$ 163,779	$ (2,410)
Parks and Rec	$345	$ 345	$ -
PW Sewer Impact Fee	$501,368	$ 501,369	$ (1)
Rainy Day	$230,478	$ 230,478	$ -
Road Impact Fee	$681,341	$ 685,841	$ (4,500)
Sewer Impact Fee	$44,171	$ 62,413	$ (18,242)
Street Fund	$116,185	$ 120,461	$ (4,276)
Street Imp	$14,901	$ 18,284	$ (3,383)
Vol Fire Dept	$8,754	$ 2,954	$ 5,800
Water Impact Fee	$71,400	$ 98,400	$ (27,000)
Youth	$12,871	$ 12,871	$ -
Public	**$2,132,069**	**$ 2,073,462**	**$ 58,607**
PW Checking	$1,778,002	$ 1,714,303	$ 63,699
PW Customer Deposit	$300,769	$ 305,859	$ (5,090)
PW Savings	$53,298	$ 53,300	$ (2)
Grand Total	**$6,608,968**	**$ 5,646,486**	**$ 962,482**

We are financially stable and generally on track five months into FY2026.

If you notice that balances shifted, two primary items explain the change.

1) Holdover Bills Paid This Year

Total held-over obligations paid so far: **$497,701**

Breakdown:

- $290,717 – Brookhaven Grant (prior project costs)
- $171,324 – Dillard Park invoices
- $35,660 – APAC road paving invoice

We still expect approximately **$60,000** in additional Pavilion-related invoices.

We are also awaiting reimbursement of a portion of out-of-pocket costs from the County Commission (around $130,000).

These were prior obligations paid during this fiscal year. It is important to separate those from current spending.

2) Fire Truck Payoff

We made a major debt reduction move.

- $298,398.43 paid from ARP funds
- Nearly $40,000 had already accrued in interest
- Paying early saves approximately $160,000 in future interest

The remaining balance will be paid in April per the loan terms.

This improves long-term financial flexibility.

Fiscal Year 2026 - Five Months In

Revenue Observations

We are reviewing revenue allocation and structure.

Gas Tax

Gas Tax funds have been deposited into multiple accounts historically. We are consolidating this for clarity and proper tracking.

Fire Millage

Approximately $100,000 per year in Fire Millage revenue has been used toward staffing-related costs rather than equipment or capital needs.

Moving forward, Council may want to evaluate whether that allocation aligns with long-term

Fire Department priorities.

	2025			2025 Total	2026		2026 Total	Grand Total
Row Labels	**Oct**	**Nov**	**Dec**		**Jan**	**Feb**		
Correction Fund - 5573		**$423**		**$423**		**$3,382**	**$3,382**	**$3,805**
Other Income		$423		$423		$3,382	$3,382	$3,805
Fair Trial - 5603		**$588**		**$588**				**$588**
Other Income		$588		$588				$588
General Fund - 6154	**$159,450**	**$150,152**	**$367,879**	**$677,481**	**$202,540**	**$392,052**	**$594,592**	**$1,272,073**
Gas Taxes	$105,889	$43,422	$117,907	$267,218	$97,149	$57,998	$155,147	$422,365
MTOT Taxes	$36,398	$63,600	$25,780	$125,778	$11,762	$5,234	$16,996	$142,774
Other Income	$17,164	$43,130	$224,191	$284,485	$93,629	$328,820	$422,449	$706,934
Stripe					$0		$0	$0
Mun Court - 5565	**$7,344**	**$9,080**	**$1,976**	**$18,399**	**$18,520**	**$6,563**	**$25,083**	**$43,482**
MTOT Taxes	$7,344	$4,913	$1,976	$14,232	$13,054	$6,563	$19,617	$33,849
Other Income		$4,167		$4,167	$5,467		$5,467	$9,633
Payroll - 5549	**$28,462**	**$30,164**	**$43,440**	**$102,066**	**$28,479**	**$10,144**	**$38,623**	**$140,689**
Other Income	$28,462	$30,164	$43,440	$102,066	$28,479	$9,655	$38,134	$140,200
Paychex	$0			$0		$489	$489	$489
PW Checking - 9989	**$205,390**	**$181,011**	**$163,789**	**$550,189**	**$170,828**	**$182,961**	**$353,790**	**$903,979**
MTOT Taxes	$148,612	$133,119	$109,591	$391,321	$118,747	$104,959	$223,706	$615,028
Other Income	$56,778	$47,892	$54,198	$158,868	$52,082	$78,002	$130,083	$288,951
PW Customer Deposit - 6984	**$9,896**	**$7,244**	**$3,625**	**$20,765**	**$7,075**	**$3,650**	**$10,725**	**$31,490**
MTOT Taxes	$8,850	$5,775	$3,525	$18,150	$5,800	$3,400	$9,200	$27,350
Other Income	$1,046	$1,469	$100	$2,615	$1,275	$250	$1,525	$4,140
Road Impact Fee - 9768	**$195**	**$1,500**	**$1,500**	**$3,195**		**$1,500**	**$1,500**	**$4,695**
Deluxe Small Bus	$195			$195				$195
Other Income		$1,500	$1,500	$3,000		$1,500	$1,500	$4,500
Sewer Impact Fee - 9776	**$6,564**	**$6,238**	**$6,564**	**$19,366**	**$5,671**	**$6,008**	**$11,679**	**$31,044**
Gas Taxes	$6,564	$6,238	$6,564	$19,366	$5,671	$6,008	$11,679	$31,044
Street Fund - 5557	**$1,571**	**$1,370**	**$1,556**	**$4,497**	**$1,379**	**$1,356**	**$2,734**	**$7,232**
Gas Taxes	$1,571	$1,370	$1,556	$4,497	$1,379	$1,356	$2,734	$7,232
Street Imp - 5530	**$1,249**	**$1,074**	**$1,238**	**$3,562**	**$1,095**	**$1,064**	**$2,159**	**$5,721**
Gas Taxes	$1,249	$1,074	$1,238	$3,562	$1,095	$1,064	$2,159	$5,721
Water Impact Fee - 9784					**$3,000**	**$1,500**	**$4,500**	**$4,500**
Other Income					$3,000	$1,500	$4,500	$4,500
Grand Total	**$420,120**	**$388,844**	**$591,566**	**$1,400,530**	**$438,588**	**$610,179**	**$1,048,767**	**$2,449,297**

Expense Clarity

In the screenshots below, spending is divided into:

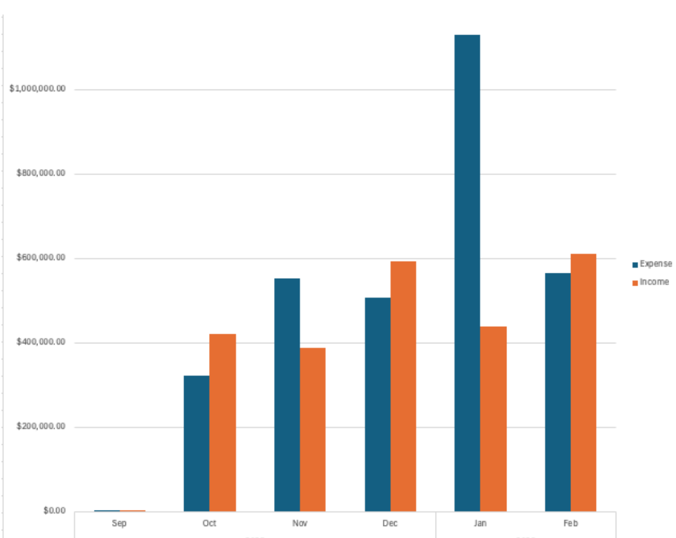
- **Actual** – Spending under this administration
- **Council** – Spending approved outside the adopted budget
- **Held Over** – Prior obligations paid this year

This format helps separate historical obligations from current decisions.

Row Labels	Actual	Council	HeldOver	Grand Total
GF	**-$1,711,675**	**-$298,398**	**-$410,710**	**-$2,420,784**
American Rescue Plan - 3287		-$298,398		-$298,398
Brookhaven Grant - 9792			-$203,726	-$203,726
Capital Improvements - 5043	-$2,570			-$2,570
Correction Fund - 5573	-$1,720			-$1,720
Fair Trial - 5603	-$600			-$600
Fire MM - 7292	-$40			-$40
Fire Protect Tax - 6123	-$119			-$119
General Fund - 6154	-$717,246		-$171,324	-$888,570
Mun Court - 5565	-$29,058			-$29,058
Payroll - 5549	-$693,344			-$693,344
PW Checking - 9989	-$253,417			-$253,417
PW Customer Deposit - 6984	-$399			-$399
Road Impact Fee - 9768	-$448		-$35,660	-$36,108
Street Fund - 5557	-$20			-$20
Street Imp - 5530	-$1,918			-$1,918
Vol Fire Dept - 2262	-$10,776			-$10,776
PW	**-$653,392**			**-$653,392**
PW Checking - 9989	-$629,536			-$629,536
PW Customer Deposit - 6984	-$23,856			-$23,856
Grand Total	**-$2,365,067**	**-$298,398**	**-$410,710**	**-$3,074,176**

Here is more detail of the numbers above:

	2025							2025 Total	2026							2026 Total	Grand Total
	Oct	Nov		Nov Total	Dec		Dec Total		Jan			Jan Total	Feb		Feb Total		
Row Labels		Actual	HeldOver		Actual	HeldOver			Actual	Council	HeldOver		Actual	HeldOver			
GF	**-$186,647**	**-$347,099**	**-$61,781**	**-$408,880**	**-$271,526**	**-$84,303**	**-$355,829**	**-$951,356**	**-$413,221**	**-$298,398**	**-$221,965**	**-$933,584**	**-$493,182**	**-$42,662**	**-$535,844**	**-$1,469,428**	**-$2,420,784**
American Rescue Plan - 3287										-$298,398		-$298,398				-$298,398	-$298,398
Brookhaven Grant - 9792			-$26,121	-$26,121				-$26,121			-$177,605	-$177,605				-$177,605	-$203,726
Capital Improvements - 5043	-$1,805	-$755		-$755	-$5		-$5	-$2,565	-$5			-$5				-$5	-$2,570
Correction Fund - 5573	-$80				-$920		-$920	-$1,000	-$720			-$720				-$720	-$1,720
Fair Trial - 5603	-$300				-$300		-$300	-$600									-$600
Fire MM - 7292					-$20		-$20	-$20	-$20			-$20				-$20	-$40
Fire Protect Tax - 6123	-$5	-$5		-$5	-$5		-$5	-$15	-$104			-$104				-$104	-$119
General Fund - 6154	-$49,144	-$222,189		-$222,189	-$101,482	-$84,303	-$185,785	-$457,119	-$212,772		-$44,359	-$257,131	-$131,658	-$42,662	-$174,319	-$431,450	-$888,570
Mun Court - 5565	-$4,720	-$5,809		-$5,809	-$5		-$5	-$10,534	-$2,485			-$2,485	-$16,039		-$16,039	-$18,524	-$29,058
Payroll - 5549	-$125,347	-$115,573		-$115,573	-$164,679		-$164,679	-$405,599	-$196,363			-$196,363	-$91,383		-$91,383	-$287,746	-$693,344
PW Checking - 9989													-$253,417		-$253,417	-$253,417	-$253,417
PW Customer Deposit - 6984													-$399		-$399	-$399	-$399
Road Impact Fee - 9768	-$448		-$35,660	-$35,660				-$36,108									-$36,108
Street Fund - 5557	-$5	-$5		-$5	-$5		-$5	-$15	-$5			-$5				-$5	-$20
Street Imp - 5530	-$703	-$1,205		-$1,205	-$5		-$5	-$1,913	-$5			-$5				-$5	-$1,918
Vol Fire Dept - 2262	-$4,089	-$1,557		-$1,557	-$4,100		-$4,100	-$9,747	-$743			-$743	-$287		-$287	-$1,029	-$10,776
PW	**-$134,235**	**-$143,377**		**-$143,377**	**-$151,506**		**-$151,506**	**-$429,118**	**-$194,403**			**-$194,403**	**-$29,871**		**-$29,871**	**-$224,274**	**-$653,392**
PW Checking - 9989	-$126,804	-$136,932		-$136,932	-$146,777		-$146,777	-$410,513	-$189,935			-$189,935	-$29,088		-$29,088	-$219,023	-$629,536
PW Customer Deposit - 6984	-$7,431	-$6,444		-$6,444	-$4,729		-$4,729	-$18,605	-$4,468			-$4,468	-$783		-$783	-$5,251	-$23,856
Grand Total	**-$320,882**	**-$490,476**	**-$61,781**	**-$552,257**	**-$423,032**	**-$84,303**	**-$507,335**	**-$1,380,474**	**-$607,624**	**-$298,398**	**-$221,965**	**-$1,127,987**	**-$523,053**	**-$42,662**	**-$565,714**	**-$1,693,702**	**-$3,074,176**



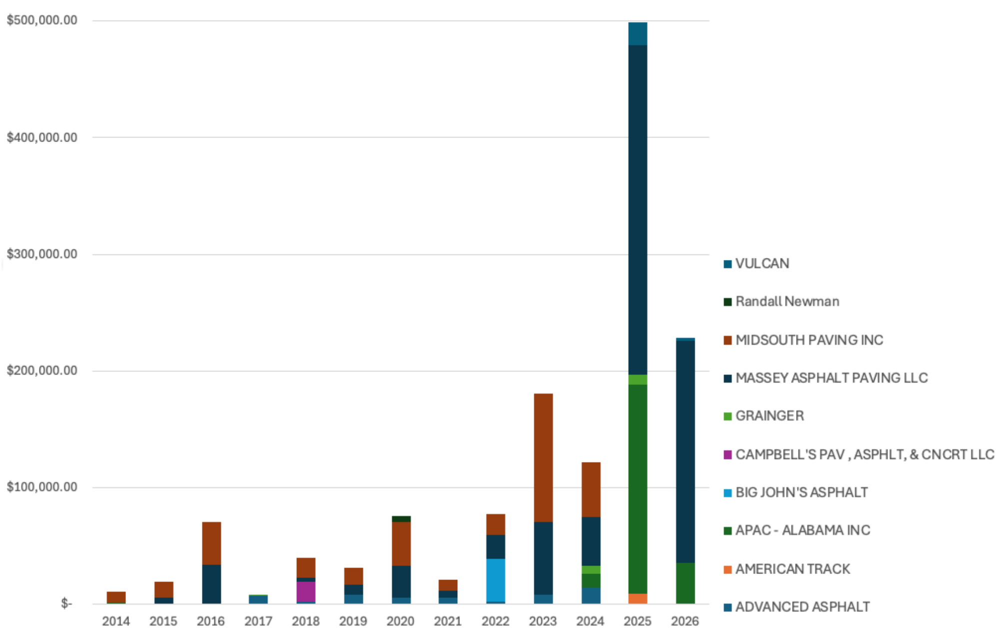
Road Spending Overview

Road spending increased significantly in 2025.

Sum of Total	Column Labels													
Row Labels	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
ADVANCED ASPHALT				$7,604.16	$2,605.92	$7,942.36	$5,287.49	$5,288.38	$2,664.66	$8,360.86	$14,251.90			$54,005.73
AMERICAN TRACK												$9,000.00		$9,000.00
APAC - ALABAMA INC	$1,441.56										$11,996.43	$179,638.56	$35,660.10	$228,736.65
BIG JOHN'S ASPHALT									$36,000.00					$36,000.00
CAMPBELL'S PAV , ASPHLT, & CNCRT LLC					$16,350.00									$16,350.00
GRAINGER	$109.58			$435.00							$6,776.17	$8,130.96		$15,451.71
MASSEY ASPHALT PAVING LLC		$5,750.00	$33,546.80		$4,000.00	$8,979.75	$27,720.88	$6,750.00	$20,350.00	$62,300.00	$41,500.00	$282,466.21	$539,816.13	$1,033,179.77
MIDSOUTH PAVING INC	$9,552.72	$13,962.82	$36,756.25		$16,998.48	$14,367.60	$37,516.98	$9,110.16	$18,275.20	$109,902.84	$47,377.16			$313,820.21
Randall Newman							$5,500.00							$5,500.00
VULCAN												$19,483.00	$2,507.05	$21,990.05
Rebuild Alabama Grant Deposit													-$350,000.00	-$350,000.00
Grand Total	**$11,103.86**	**$19,712.82**	**$70,303.05**	**$8,039.16**	**$39,954.40**	**$31,289.71**	**$76,025.35**	**$21,148.54**	**$77,289.86**	**$180,563.70**	**$121,901.66**	**$498,718.73**	**$227,983.28**	**$1,384,034.12**

Brookhaven was approved in 2024 but payments carried into this fiscal year.

The key issue is not just spending levels - it is accounting clarity.



Road expenses in 2025 were recorded across multiple General Ledger accounts, including:

- $151,135.82 – Street Repairs
- $105,833.21 – Street Repairs
- $98,453.94 – Capital Projects
- $88,682.34 – Street Repairs
- $35,660.10 – Public Works Street Maintenance
- $31,153.21 – City Impact Repair
- $23,548.48 – Repair Road
- $11,912.00 – Equipment
- $9,000.00 – Street Repairs

When costs are spread across multiple categories and funds, totals are harder to see.

Row Labels	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
ADVANCED ASPHALT				$7,604.16	$2,605.92	$7,942.36	$5,287.49	$5,288.38	$2,664.66	$8,360.86	$14,251.90			$54,005.73
AMERICAN TRACK												$9,000.00		$9,000.00
APAC - ALABAMA INC	$1,441.56										$11,996.43	$179,638.56	$35,660.10	$228,736.65
BIG JOHN'S ASPHALT									$36,000.00					$36,000.00
CAMPBELL'S PAV , ASPHLT, & CNCRT LLC					$16,350.00									$16,350.00
GRAINGER	$109.58			$435.00							$6,776.17	$8,130.96		$15,451.71
MASSEY ASPHALT PAVING LLC		$5,750.00	$33,546.80		$4,000.00	$8,979.75	$27,720.88	$6,750.00	$20,350.00	$62,300.00	$41,500.00	$282,466.21	$539,816.13	$1,033,179.77
MIDSOUTH PAVING INC	$9,552.72	$13,962.82	$36,756.25		$16,998.48	$14,367.60	$37,516.98	$9,110.16	$18,275.20	$109,902.84	$47,377.16			$313,820.21
Randall Newman							$5,500.00							$5,500.00
VULCAN												$19,483.00	$2,507.05	$21,990.05
Rebuild Alabama Grant Deposit													-$350,000.00	-$350,000.00
Grand Total	**$11,103.86**	**$19,712.82**	**$70,303.05**	**$8,039.16**	**$39,954.40**	**$31,289.71**	**$76,025.35**	**$21,148.54**	**$77,289.86**	**$180,563.70**	**$121,901.66**	**$498,718.73**	**$227,983.28**	**$1,384,034.12**

Sum of Total	Column Labels													
Row Labels	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**Grand Total**
GF	**$ 10,994.28**	**$19,712.82**	**$70,303.05**		**$35,373.52**	**$ 3,510.45**	**$49,070.32**	**$15,860.16**	**$74,625.20**	**$161,063.26**	**$ 73,196.32**	**$471,104.77**	**$225,476.23**	**$1,210,290.38**
01-5505-40 Street Maintenance - Public Works													$ 35,660.10	$ 35,660.10
05-5500-00 Capital Projects Repairs & Maintenance												$ 73,388.19	$189,816.13	$ 263,204.32
99-1-6000.4310 Bldg Repair & Maint			$12,000.00											$ 12,000.00
99-1-6000.6011 Street Repairs									$36,000.00		$ 22,500.00	$ 9,000.00		$ 67,500.00
99-1-6000.6120 Miscellaneous							$ 9,873.24							$ 9,873.24
99-1-6000.7010 Capital Outlay							$11,871.88							$ 11,871.88
99-1-6800.3772 City Impact Repair												$ 31,153.21		$ 31,153.21
99-20-6001.7010 Capital Outlays							$ 4,500.00							$ 4,500.00
99-20-6009.4340 Repairs and Maint	$ 9,552.72	$ 5,851.00												$ 15,403.72
99-20-6009.6003 Equipment												$ 11,912.00		$ 11,912.00
99-20-6009.6011 Street Repairs	$ 1,441.56		$33,081.38		$13,048.56		$13,143.30	$ 6,750.00	$15,350.00	$ 39,730.86	$ 19,000.00	$ 88,682.34		$ 230,228.00
99-21-6009.4340 Repairs and Maint						$ 3,510.45	$ 9,681.90	$ 9,110.16	$ 5,000.00					$ 27,302.51
99-21-6009.4370 Street Supplies			$10,370.16		$22,324.96									$ 32,695.12
99-23-6000.6011 Street Repairs									$18,275.20	$ 85,461.36	$ 7,762.52	$105,833.21		$ 217,332.29
99-25-6009.4340 Repairs and Maint		$ 8,111.82	$ 9,090.31											$ 17,202.13
99-25-6009.6011 STREET REPAIRS		$ 5,750.00	$ 5,761.20							$ 35,871.04	$ 23,933.80			$ 71,316.04
99-28-6000.6011 Street Repairs												$151,135.82		$ 151,135.82
PW	**$ 109.58**			**$8,039.16**	**$ 4,580.88**	**$27,779.26**	**$26,955.03**	**$ 5,288.38**	**$ 2,664.66**	**$ 19,500.44**	**$ 48,705.34**	**$ 27,613.96**	**$ 2,507.05**	**$ 173,743.74**
99-50-6401.6170 SUPPLIES				$7,604.16	$ 4,580.88	$ 5,320.42	$ 5,287.49	$ 5,288.38	$ 2,664.66	$ 8,360.86	$ 8,551.90			$ 47,658.75
99-50-7007.0000 REPAIR ROAD	$ 109.58			$ 435.00		$22,458.84	$21,667.54			$ 11,139.58	$ 34,732.80	$ 27,613.96	$ 2,507.05	$ 120,664.35
99-50-7009.0000 ROAD/DRAIN P MAINT											$ 5,420.64			$ 5,420.64
Grand Total	**$ 11,103.86**	**$19,712.82**	**$70,303.05**	**$8,039.16**	**$39,954.40**	**$31,289.71**	**$76,025.35**	**$21,148.54**	**$77,289.86**	**$180,563.70**	**$121,901.66**	**$498,718.73**	**$227,983.28**	**$1,384,034.12**

We are standardizing coding so road maintenance is consistent and easier to track.

Sum of Total	Column Labels		
Row Labels	GF	PW	Grand Total
2014	**$ 10,994.28**	**$ 109.58**	**$ 11,103.86**
99-20-6009.4340 Repairs and Maint	$ 9,552.72		$ 9,552.72
99-20-6009.6011 Street Repairs	$ 1,441.56		$ 1,441.56
99-50-7007.0000 REPAIR ROAD		$ 109.58	$ 109.58
2015	**$ 19,712.82**		**$ 19,712.82**
99-20-6009.4340 Repairs and Maint	$ 5,851.00		$ 5,851.00
99-25-6009.4340 Repairs and Maint	$ 8,111.82		$ 8,111.82
99-25-6009.6011 STREET REPAIRS	$ 5,750.00		$ 5,750.00
2016	**$ 70,303.05**		**$ 70,303.05**
99-1-6000.4310 Bldg Repair & Maint	$ 12,000.00		$ 12,000.00
99-20-6009.6011 Street Repairs	$ 33,081.38		$ 33,081.38
99-21-6009.4370 Street Supplies	$ 10,370.16		$ 10,370.16
99-25-6009.4340 Repairs and Maint	$ 9,090.31		$ 9,090.31
99-25-6009.6011 STREET REPAIRS	$ 5,761.20		$ 5,761.20
2017		**$ 8,039.16**	**$ 8,039.16**
99-50-6401.6170 SUPPLIES		$ 7,604.16	$ 7,604.16
99-50-7007.0000 REPAIR ROAD		$ 435.00	$ 435.00
2018	**$ 35,373.52**	**$ 4,580.88**	**$ 39,954.40**
99-20-6009.6011 Street Repairs	$ 13,048.56		$ 13,048.56
99-21-6009.4370 Street Supplies	$ 22,324.96		$ 22,324.96
99-50-6401.6170 SUPPLIES		$ 4,580.88	$ 4,580.88
2019	**$ 3,510.45**	**$ 27,779.26**	**$ 31,289.71**
99-21-6009.4340 Repairs and Maint	$ 3,510.45		$ 3,510.45
99-50-6401.6170 SUPPLIES		$ 5,320.42	$ 5,320.42
99-50-7007.0000 REPAIR ROAD		$ 22,458.84	$ 22,458.84
2020	**$ 49,070.32**	**$ 26,955.03**	**$ 76,025.35**
99-1-6000.6120 Miscellaneous	$ 9,873.24		$ 9,873.24
99-1-6000.7010 Capital Outlay	$ 11,871.88		$ 11,871.88
99-20-6001.7010 Capital Outlays	$ 4,500.00		$ 4,500.00
99-20-6009.6011 Street Repairs	$ 13,143.30		$ 13,143.30
99-21-6009.4340 Repairs and Maint	$ 9,681.90		$ 9,681.90
99-50-6401.6170 SUPPLIES		$ 5,287.49	$ 5,287.49
99-50-7007.0000 REPAIR ROAD		$ 21,667.54	$ 21,667.54
2021	**$ 15,860.16**	**$ 5,288.38**	**$ 21,148.54**
99-20-6009.6011 Street Repairs	$ 6,750.00		$ 6,750.00
99-21-6009.4340 Repairs and Maint	$ 9,110.16		$ 9,110.16
99-50-6401.6170 SUPPLIES		$ 5,288.38	$ 5,288.38
2022	**$ 74,625.20**	**$ 2,664.66**	**$ 77,289.86**
99-1-6000.6011 Street Repairs	$ 36,000.00		$ 36,000.00
99-20-6009.6011 Street Repairs	$ 15,350.00		$ 15,350.00
99-21-6009.4340 Repairs and Maint	$ 5,000.00		$ 5,000.00
99-23-6000.6011 Street Repairs	$ 18,275.20		$ 18,275.20
99-50-6401.6170 SUPPLIES		$ 2,664.66	$ 2,664.66
2023	**$ 161,063.26**	**$ 19,500.44**	**$ 180,563.70**
99-20-6009.6011 Street Repairs	$ 39,730.86		$ 39,730.86
99-23-6000.6011 Street Repairs	$ 85,461.36		$ 85,461.36
99-25-6009.6011 STREET REPAIRS	$ 35,871.04		$ 35,871.04
99-50-6401.6170 SUPPLIES		$ 8,360.86	$ 8,360.86
99-50-7007.0000 REPAIR ROAD		$ 11,139.58	$ 11,139.58
2024	**$ 73,196.32**	**$ 48,705.34**	**$ 121,901.66**
99-1-6000.6011 Street Repairs	$ 22,500.00		$ 22,500.00
99-20-6009.6011 Street Repairs	$ 19,000.00		$ 19,000.00
99-23-6000.6011 Street Repairs	$ 7,762.52		$ 7,762.52
99-25-6009.6011 STREET REPAIRS	$ 23,933.80		$ 23,933.80
99-50-6401.6170 SUPPLIES		$ 8,551.90	$ 8,551.90
99-50-7007.0000 REPAIR ROAD		$ 34,732.80	$ 34,732.80
99-50-7009.0000 ROAD/DRAIN P MAINT		$ 5,420.64	$ 5,420.64
2025	**$ 471,104.77**	**$ 27,613.96**	**$ 498,718.73**
05-5500-00 Capital Projects Repairs & Maintenance	$ 73,388.19		$ 73,388.19
99-1-6000.6011 Street Repairs	$ 9,000.00		$ 9,000.00
99-1-6800.3772 City Impact Repair	$ 31,153.21		$ 31,153.21
99-20-6009.6003 Equipment	$ 11,912.00		$ 11,912.00
99-20-6009.6011 Street Repairs	$ 88,682.34		$ 88,682.34
99-23-6000.6011 Street Repairs	$ 105,833.21		$ 105,833.21
99-28-6000.6011 Street Repairs	$ 151,135.82		$ 151,135.82
99-50-7007.0000 REPAIR ROAD		$ 27,613.96	$ 27,613.96
2026	**$ 225,476.23**	**$ 2,507.05**	**$ 227,983.28**
01-5505-40 Street Maintenance - Public Works	$ 35,660.10		$ 35,660.10
05-5500-00 Capital Projects Repairs & Maintenance	$ 189,816.13		$ 189,816.13
99-50-7007.0000 REPAIR ROAD		$ 2,507.05	$ 2,507.05
Grand Total	**$ 1,210,290.38**	**$ 173,743.74**	**$ 1,384,034.12**

1099 Contractors

Total: **$31,653.56**
Largest totals:

- $9,750.00
- $9,718.56
- $6,800.00
- $5,200.00

Payments were spread across multiple categories.
We are cleaning up vendor naming and GL classification so totals are clearer and easier to audit.

Sum of Total	Column Labels										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Row Labels										Jan	Feb
*FREDDIE PARHAM								$550.00			
*THED HARDRICK						$2,539.00					
BERLINDA PAYNE									$150.00		
FREDDIE PARHAM								$3,300.00	$4,500.00		
PAYTON B MICKENS							$400.00	$9,500.00	$10,200.00		
RICHARD MICKENS		$4,400.00	$5,600.00	$5,600.00	$6,000.00	$5,600.00	$4,800.00				
RYAN MICKENS						$900.00					
THED HARDRICK	$300.00	$300.00	$250.00	$250.00		$7,417.20	$6,936.00	$8,829.00	$9,138.00		
YVONNE KYNARD	$125.00							$150.00	$4,450.00	$600.00	$600.00
Grand Total	$425.00	$4,700.00	$5,850.00	$5,850.00	$6,000.00	$16,456.20	$12,136.00	$22,329.00	$28,438.00	$600.00	$600.00

Row Labels	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	2025 Total	Grand Total
*FREDDIE PARHAM										$550.00
*THED HARDRICK										$2,539.00
BERLINDA PAYNE										$150.00
FREDDIE PARHAM		$650.00	$700.00	$700.00	$1,050.00	$350.00	$700.00	$1,050.00	$5,200.00	$13,000.00
PAYTON B MICKENS		$1,500.00	$1,500.00	$1,500.00	$2,250.00	$1,500.00	$750.00	$750.00	$9,750.00	$29,850.00
RICHARD MICKENS										$32,000.00
RYAN MICKENS										$900.00
THED HARDRICK		$1,396.80	$1,365.48	$1,354.68	$1,327.56	$1,198.68	$1,177.32	$1,898.04	$9,718.56	$43,138.76
YVONNE KYNARD	$600.00	$650.00	$650.00	$950.00	$650.00	$700.00	$350.00	$1,050.00	$6,800.00	$11,525.00
Grand Total	$600.00	$4,196.80	$4,215.48	$4,504.68	$5,277.56	$3,748.68	$2,977.32	$4,748.04	$31,468.56	$133,652.76

Row Labels	Sum of Total
***FREDDIE PARHAM**	**$550.00**
99-50-7005.0000 GRASS / EASEMENT	$550.00
***THED HARDRICK**	**$2,539.00**
99-50-7005.0000 GRASS / EASEMENT	$2,539.00
BERLINDA PAYNE	**$150.00**
99-1-6000.6122 CLEANING CITYHALL	$150.00
FREDDIE PARHAM	**$13,000.00**
01-5315-50 Contracted Grounds Maintenance	$1,050.00
99-25-6009.6007 Grass Cutting	$11,950.00
PAYTON B MICKENS	**$29,850.00**
01-5315-50 Contracted Grounds Maintenance	$750.00
99-25-6009.6007 Grass Cutting	$29,100.00
RICHARD MICKENS	**$32,000.00**
99-1-6009.6007 Grass Cutting	$4,000.00
99-25-6009.4340 Repairs and Maint	$16,800.00
99-25-6009.6007 Grass Cutting	$4,400.00
99-50-6401.3100 PROFESSIONAL FEES	$1,200.00
99-50-7005.0000 GRASS / EASEMENT	$5,600.00
RYAN MICKENS	**$900.00**
99-1-6000.4430 Shelter	$900.00
THED HARDRICK	**$43,138.76**
01-5315-50 Contracted Grounds Maintenance	$1,898.04
99-1-1300.0000 Payroll clearing	$708.00
99-1-6000.6120 Miscellaneous	$500.00
99-20-6009.6007 Grass Cutting	$702.00
99-21-6009.6007 Street Grass Cutti	$38,697.60
99-25-6009.4340 Repairs and Maint	$600.00
99-50-7005.0000 GRASS / EASEMENT	$33.12
YVONNE KYNARD	**$11,525.00**
01-5310-00 Professional Services	$1,050.00
99-1-6000.3130 Election Expense	$125.00
99-1-6000.6122 CLEANING CITYHALL	$10,350.00
Grand Total	**$133,652.76**

Five months into FY2026:

- Accounts are being reconciled
- Debt is being reduced
- Coding is being standardized
- Grant eligibility is improving
- Historical obligations are being separated from current spending

We are on track, but we still need to continue identifying revenue opportunities and tightening controls.

This review reflects current reconciliation data as of 2/20/26.

As reconciliation continues, some historical entries may be reclassified or adjusted. If Council would like deeper historical breakdowns from FY2025 and prior years, I can prepare those. That process is time-intensive but available.

The goal is simple:

- Clear numbers
- Clean accounting

- Consistent budgeting
- Reduced debt
- No surprises

We are making steady progress.

Regards,

Matt Tortorice
Mayor, City of Margaret

Subject:	Re: Mayor's Update
Date:	Sunday, March 15, 2026 at 7:07:04 PM Central Daylight Time
From:	Matthew Tortorice
To:	City Council

Attachments: image001.png, MT_Signature.png, 2025-Handbook-for-Mayors-and-Councilmembers (1).pdf, Social_Media_and_Municipal_Employees_Article (2).pdf

Here are the files I mentioned.

Regards,

Matt Tortorice
Mayor, City of Margaret

From: Matthew Tortorice <mayor@margaretal.gov>
Date: Sunday, March 15, 2026 at 6:31 PM
To: City Council <citycouncil@margaretal.gov>
Subject: Mayor's Update

Grant Projects
We have moved into the second phase of a grant to resurface the basketball courts at both parks and the track at Wilson Park. This is a $45,000 grant that will cover almost the entire cost of the project.

Personnel Appeal
The city has been served with notice that Troynell is appealing the results of his hearing. This is simply the next step in the process, and at this time we do not expect a different outcome.

Five-Year Comprehensive Plan
The kickoff meeting for the 5-year comprehensive plan went well. The board will begin meeting regularly, and I will keep everyone informed when we schedule the first public meeting.

Events and Community Support
Alabama Power has contributed to both the NVC 5K and the Spring Fling, which we appreciate. I am also working to get more information about the upcoming blockages on Sanie Road and will share details as they become available.

Council Input Needed

Please continue sending me your suggestions for additional street light locations and possible speed table locations.

Wayne Walton Retirement
Wayne Walton's retirement party is scheduled for March 31, 2026, at 6:00 PM at the Event Center in Odenville. If anyone would like to contribute to the event, please let me or Tabitha know.

Old Acton Road Engineering
Brookhaven Development Partners has expressed interest in assisting with the engineering work related to the proposed changes to Old Acton Road that will be discussed tomorrow.

Grants and Partnerships
We have received strong support from our state and local leaders through letters of support for several grant applications. I feel confident that more positive news will follow. It remains a priority that we bring our existing facilities up to code and continue improving them wherever feasible.

Roles and Responsibilities
I have received several complaints regarding employee interactions. To help clarify roles and expectations, I am sharing an article from the Alabama League of Municipalities regarding municipal employees and social media, as well as the Mayor and Council Handbook.

Most questions about responsibilities and authority can be answered in the handbook. If something is unclear, we should seek clarification before taking action. The handbook is designed to help municipal officials understand and properly carry out their duties.

I share this frequently because it is critical that we are informed so we can make sound decisions. As an example from prior litigation involving the city, the city's defense attorney noted in his case assessment that the council's temporary ban on video recording of meetings raised significant constitutional concerns and could expose the city to liability because the restriction had been adopted as official policy by vote of the council, thereby implicating the city itself—not just the mayor.

This should serve as an important reminder that just because an attorney may be able to defend a position does not necessarily mean the action was legally sound or the right decision in the first place. As elected officials, it is our responsibility to understand the law and the limits of our authority so that we do not place the city in situations that create unnecessary legal risk or expense. That is why it is important that we take the time to review and understand the guidance provided in the Mayor and Council Handbook and ask questions when we are unsure.

Legal Representation

It has also come to my attention that there may be plans for the council to seek separate legal representation. Please let me know how I can help or provide any information if needed.

Regards,

Matt Tortorice
Mayor, City of Margaret