



# TOWN COUNCIL AGENDA SPECIAL MEETING “Budget Workshop”

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THURSDAY  
JULY 15, 2021 – 10:00 A.M.

TOWN COUNCIL CHAMBERS  
4300 S. ATLANTIC AVENUE, PONCE INLET, FL

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**SUNSHINE LAW NOTICE FOR BOARD MEMBERS** – Notice is hereby provided that one or more members of the Town’s various boards may attend and speak at this meeting.

1. Call to Order.
2. Pledge of Allegiance.
3. Roll Call.
4. Amended Budget for Fiscal Year 20/21 and Proposed Budget for Fiscal Year 21/22.
5. Adjournment.

*Persons who require an accommodation in order to attend this meeting should contact the Ponce Inlet Town Hall at 236-2150 at least 3 business days prior to the meeting in order to request such assistance.*

**A complete copy of the materials for this agenda is available at Town Hall.**



**MEMORANDUM**  
**TOWN OF PONCE INLET – OFFICE OF THE TOWN MANAGER**

*THE TOWN OF PONCE INLET STAFF SHALL BE PROFESSIONAL, CARING, AND  
FAIR IN DELIVERING COMMUNITY EXCELLENCE WHILE ENSURING PONCE  
INLET CITIZENS OBTAIN THE GREATEST VALUE FOR THEIR TAX DOLLAR.*

**TO:** Town Council  
**FROM:** Jeaneen Witt, CMC, Town Manager *qw*  
**DATE:** July 1, 2021  
**SUBJECT:** Proposed Budget for FY 21/22

Introduction

This budget is presented to you to cover four fiscal years – the Final 19/20, the Amended FY 20/21, the Proposed FY 21/22, and the Forecast FY 22/23. While the Town’s budget document includes the final budget of the most recent audited year (Final 19/20), this is for information only as that year is closed. In addition, this is the fifth year that I have included a forecast budget to provide a general perspective of the Town’s budget another year out, and to see how we try to position ourselves to best balance the needs of each year; this too is only for informational purposes. The only two years you will be asked to adopt are the budgets for Amended FY 20/21 and Proposed FY 21/22.

Town Reserves, Debt, & Finance Practices

The town’s stabilization reserve and other unassigned fund balance is now \$3,645,976. This amount, which equates to a 61% reserve / 7+ months is the highest percentage reserve since FY 09/10 when the town had accumulated \$3,684,612 (78% / 9+ months) before undertaking a ten-year defense in a property rights lawsuit, which cost the town approximately \$5.5 million dollars. The town’s current policy requires the General Fund Reserve to be between three and nine months. In addition to the general fund reserve, the town has reserve funding specific to 20 other funds; the total of all of the town’s reserves based upon the audit of fiscal year 19/20 was over \$6 million dollars. The town’s water operation fund is included in this and is now funded at a 100% reserve in the amount of \$1,288,818. A complete list of the town’s current reserves has been provided on a spreadsheet attached to this memo and within the budget document in the revenue reserve line of each fund.

The town's debt total is currently \$3,282,879. Continuing with FY 09/10 for comparison, the debt total of that time was \$6,106,143.

In addition to the high reserve and low debt measurements, the town has received perfect, comment-free audits for the last 5 years, which means that management has implemented practices to ensure the protection the town's finances. The combination of high reserve funding, low debt service, and a solid history of perfect audits demonstrate that the town is presently in the best financial position of its history.

### Amended Budget for FY 20/21

The Amended Budget for FY 20/21 budget is proposed based upon the actual receipt of revenues and expenditures over the course of the current year. Highlights of the changes within the amended budget are as follows:

#### General Fund (GF) 001:

- The total general fund revenue is anticipated to be about \$24,000 more than originally budgeted.
- Fuel costs and utility costs have been adjusted throughout this budget to reflect the actual costs we are seeing this year.
- The \$100,000 carried-forward from the prior year for the sidewalk grant match, is proposed to be carried-forward again to FY 21/22 with an additional \$50,000 for the grant match which was increased from 10% to 15%; this is shown in the appropriate revenue line item, contingency in legislative budget, and in the planning budget.
- A welcome packet with the costs of printing and mailing approximately 1,500 copies of it has been budgeted in the amount of \$10,000 for the first year; this is shown in the legislative budget.
- An employee longevity award program was approved and has been implemented; this cost for the first year was \$2,150 and is shown in the Administration budget.
- The legal budget has been increased by \$141,000 to cover the cost of the investigation of allegations in our fire department, for which you have been provided the findings, and also to cover the cost of the increased workload assigned to our town attorneys this fiscal year.
- The planning department's budget's only significant change is the carry-forward of the sidewalk grant match.
- The information technology budget has no significant changes.
- The police department budget is about \$125,000 under budget; this was primarily due to not having all its positions filled throughout the year.
- The fire department budget has been increased by \$50,000, primarily due to overtime costs.
- The building department budget has been reduced by \$30,000 due to a portion of the watershed master plan being carried-forward to next fiscal year; for which grant reimbursement approval has now been obtained.

- The public works budget has no significant changes.
- The parks and recreation budget is about \$20,000 under budget due to the competitive bid received for the Ponce Preserve boardwalk handrail replacement.

Other town funds:

- Local option fuel tax – 0.06 cents: no significant changes.
- Local option fuel tax – 0.05 cents: \$85,000 transfer to a construction fund for the road work and stormwater improvements for the Ponce de Leon Septic-to-Sewer project.
- Donations: no significant changes.
- Hurricane Irma: transfer remaining \$1 back to general fund at closeout.
- Tree Bank: no significant changes.
- Sidewalk: no significant changes.
- Parks & Recreation: no significant changes.
- Community Center: proposed restroom remodel estimate added (approx. \$50,000).
- Historical Museum: no significant changes.
- Pollard Park Project: completed in FY 19/20; fund has surplus for closeout.
- Davies Lighthouse Park Project: updated for actuals; fund has surplus for closeout.
- Police Education: no significant changes.
- Stormwater Loan Debt Service: no significant changes.
- Town Hall Loan Debt Service: no significant changes.
- Land Acquisition Fund: no significant changes.
- Capital Fire Equipment: no significant changes.
- Capital Facility Maintenance: no significant changes.
- Ponce de Leon Septic-to-Sewer Project: construction fund created.
- Water Operating & Maintenance: \$5,000 transfer for Ponce de Leon Septic-to-Sewer project.
- Refuse: no significant changes.
- Sewer: recognizing increase in sales activity, which we send to the City of Port Orange.
- Water Expansion: no significant changes.
- Water System Improvements Debt Service: no significant changes.
- Contraband/Forfeiture: no significant changes.

Proposed Budget for FY 21/22

The proposed budget for fiscal year 21/22 is a balanced budget with a proposed millage rate of 5.9 mills, estimated at 95% to produce \$5,650,493 in ad valorem revenue. The Town's current millage rate is 5.9 and the rolled-back rate (RBR) is 5.5841. The proposed millage rate is 5.66% above RBR.

According to the Volusia County Property Appraiser's preliminary tax roll, the collective taxable value of property in Ponce Inlet has increased by 5.66%. Homesteaded properties will be capped at a taxable value increase of 1.014%; therefore, a homesteaded property would pay a maximum of \$6 more per \$100,000 of taxable value next year. A non-homesteaded property would pay an estimated \$34 more per \$100,000 of taxable value, assuming their property increased by the collective average of 5.66%. I've prepared a spreadsheet with other sample valuations which is provided with this memorandum.

Highlights of the proposed FY 21/22 Budget are provided to follow by Fund and Department, as applicable:

#### General Fund (GF) - 001

##### Multi-Department Expenditures –

- Changes in rates overall for fringe benefit package:
  - With a twelve-month average CPI of 1.61%, a pay increase of 2.5% would customarily have been proposed in this budget; however, this budget instead is designed to initiate the first of several steps to implement the new minimum wage requirements of \$15/hour, as required by September 30, 2026. Instead of a percentage increase, in an effort to provide wage increases where they are needed most and still address compression, I am proposing a flat increase of \$2,600 per year to the annual salary of each employee; this provides an average increase townwide of 4.9% (though the lower salaries would be receiving a higher percentage than 4.9% and the higher salaries would be receiving a lower percentage than 4.9%). I propose this be undertaken for two consecutive years, after which the lowest hourly rate for a current employee will be \$15. Over the course of a four-year period, I propose we implement pay grade modification upgrades which equitably achieve the entry level \$15/hour minimum for our lowest classification; we must stagger the pay grade upgrade to ensure new hires do not surpass current employees. This proposal in its entirety will enable the town to meet the minimum wage requirements approved by state referendum one fiscal year in advance of the deadline. I have exempted myself from this annual pay raise, which is otherwise authorized by contract, as I did last fiscal year.
  - Florida Retirement System contribution rates have increased between 5.5% and 6.6%, depending on employee classification;
  - Health insurance rates increased by 0.4%;
  - Dental insurance rates remained the same;
  - Vision insurance rates remained the same;
  - EAP insurance rates remained the same;
  - Short term disability insurance rates decreased by 15.8%;
  - Long term disability insurance rates decreased 17.1%;
  - Life insurance rates decreased by 2.1%;

\*Note: The disability & life insurance costs to the town are based upon each employee's annual salary.

- General Insurance costs are estimated at a 5% increase; this may be lower before budget adoption, but we have added some new structures to our policy due to park improvements; we will have a final proposal before the September budget adoption.
- Flood Insurance rates for those properties within a flood zone are estimated at a 15% increase based on our experience the last couple years; the actual amount is uncertain until the specific policy renewal is received. The Town has flood insurance on the three Historical Museum buildings and both buildings located at the Fire Department; these are the only town buildings located in flood zones.
- Workers Compensation insurance costs are estimated at a 5% increase; while our claim history has improved for a lower rate, the full cost is also based upon employee salaries; we will have a final proposal before the September budget adoption.
- Fuel has been estimated with a 5% increase.
- Utilities (water & electric) have been estimated with a 5% increase.

#### Legislative –

- \$9,000 is proposed for a Strategic Planning Consultant; a strategic planning session was approved to be facilitated by UCF's Institute of Government in FY 20/21 but was postponed for completion of the resiliency study, which is currently underway and facilitated by the East Central Florida Regional Planning Council.
- Welcome brochure and magnets, to include any mailing of these is budgeted in the amount of \$2,500 for FY 21/22, anticipating that the largest print and mailout will occur in the current fiscal year 20/21 for an estimated \$10,000.
- \$14,187 continues to be budgeted for the First Step Shelter, as approved for five years beginning in FY 17/18 and continuing through FY 21/22.
- \$50,000 is proposed for transfer to the community center fund (approximately half of which is to build a reserve within this fund for a future capital improvements).
- \$69,000 is proposed for transfer to the historical museum fund.

#### Administration –

- As initiated in prior year, I continued a self-initiated reduction in my car allowance from that approved by contract.

#### Legal –

- While we enjoyed a sizable reduction in legal costs in FY 19/20, following the end of the Pacetta litigation, FY 20/21 has necessitated considerably greater involvement from our town attorneys. In recognizing this increase in legal expenditures in the current year, apart from those required for fire department investigation, I am estimating the town's general representation, code enforcement board, and employment matters at \$230,000.

Planning & Zoning –

- A portion of the 15% TPO grant match is proposed to be carried forward from the prior year for the design and engineering of the South Peninsula Drive Sidewalk Project (\$150,000); the total 15% is estimated at \$696,000 and is proposed to be budgeted over a period of several years with approximately \$450,000 available for allocation from the 2<sup>nd</sup> local option fuel tax (fund 003).
- A townwide traffic study required for the comprehensive plan's evaluation and appraisal report (EAR) is proposed in the amount of \$30,000.

Information Technology –

- \$52,197 is proposed for the P25 police radio upgrades.
- \$5,460 is proposed for police department power DMS upgrade for Accreditation software.
- Approximately \$27,000 is proposed for replacement of computer equipment as part of the Town's regular program.
- \$6,000 is proposed for fire department security cameras.

Police –

- \$9,741 is proposed for Taser upgrades with signal sidearm.
- Replacement of one patrol vehicle is proposed at approximately \$45,000 to include all police equipment and installation.

Fire –

- Facilitation of a Community Risk Assessment – Standards of Cover process (\$34,500) and facilitation of a Community Driven Strategic Plan (\$16,800); both by the Center for Public Safety Excellence are proposed in the FY 21/22 budget. The second year of this process (FY 22/23) would include facilitation of the town's self-assessment manual writing with technical advisor review (\$34,900).
- \$17,000 is proposed for a second Lucas CPR device.
- \$15,000 is proposed for a bunker gear extractor, contingent upon a grant for 85% of this cost, noted in GF revenues.
- \$25,000 is proposed for transfer to the fire capital equipment fund.

- Building & Code Enforcement –

- A watershed master plan is budgeted at a cost of \$60,000, which coupled with some additional internal work is anticipated to bring the town's CRS rating to either a 3 or 4; one of the best in the nation and a significant savings for property owners on flood insurance; the town has been approved for a State Department of Environmental Protection grant to fully reimburse the cost of this master plan – noted in GF revenues.
- In place of the previous contractual assistance with a short-term rental monitoring company, the Planning & Development department requested the addition of one part-

time employee who would be dedicated to short-term rental enforcement. Following this request, the topic came up at a Council meeting in May and Council approved the position to be advertised for hire in FY 20/21. This department's budget includes this for its first full year with a salary of approximately \$15,000 for this part-time position.

- A Building & Code administration area efficiency remodel is proposed for \$17,980; the front portion of this office was completed a few years ago and has enabled greater functionality for those two staff members to keep up with the demands for service in this area, as visible from continued increase in permitting revenues; the back half of this office area is in need of directing some of these revenues toward the completion of this project.

#### Public Works –

- \$49,500 is proposed for the replacement of 2 retaining walls at the corners of Tina Marie and South Peninsula Drive, with the plan for them to match those located at the corners of Sun Dunes Circle and South Peninsula Drive.
- \$8,327 is proposed for the replacement of a John Deere gator; this cost is split with the Water Fund.
- \$25,000 is proposed for transfer to the building capital maintenance fund.

#### Parks & Recreation

- \$6,700 is proposed for tree trimming and removal of dead trees & stumps in Ponce's Happy Tails Dog Park.
- \$1,500 is proposed for contractual quarterly ant spraying for all playground and pavilion areas; this has been initiated effective July 1<sup>st</sup>, 2021.
- \$6,000 is proposed for the 3 children's holiday events; this is about \$2,200 more than in previous years to enable an upgrade of various items used in these events.
- \$1,500 is proposed for replacement benches at Ponce Preserve and Elber's Sunset Park.
- \$800 is proposed for a park rules sign for Officer Timothy Pollard Memorial Park.
- \$3,500 is proposed for 2 acorn seats for children in the playground area of Ponce Preserve.
- \$1,500 is proposed for 2 replacement bench swings in the Kay & Ayres Davies Lighthouse Park, with a type less vulnerable to the vandalism that occurred; in addition, \$1,500 is budgeted for 1 bench swing frame so that we can use the one remaining bench swing from this park in a different location. This initial experiment in using bench swings has shown they are highly appreciated by our residents of all ages.
- \$40,000 is proposed for rip rap revetment replacement at Elber's Sunset Park.
- \$30,000 is proposed for the addition of 2 shade structures for the pickleball courts; these would be built to match the pavilion in that park.



Local Option Gas Tax (.06 cent) Fund - 002

This is a restricted fund which can be used for certain types of road expenditures; \$85,000 is budgeted for debt service associated with the Town's stormwater loan.

Local Option Gas Tax (.05 cent) Fund - 003

This is a restricted fund which can be used for certain types of road related expenditures; \$7,000 is budgeted for debt service associated with the Town's stormwater loan.

Donations Fund - 005

This fund is primarily used for the Christmas parade donations and expenditures. There are also accounts setup for donations received and spent in specified departments/categories. The reserve/fund balance in each is tracked pursuant to its specific income and expenditures.

Tree Bank Fund - 141

This is a restricted fund for monies received for mitigation of tree removal when replacement does not occur. This fund's budget includes \$7,500 for a tree replenishment plan of Live Oak trees throughout the Town.

Sidewalk Fund - 143

This is a restricted fund for monies received when it is not feasible to add a sidewalk in front of a newly developed home (areas with no adjoining sidewalks). Expenditures from this fund must be related to repair, replacement, or extension of sidewalks; we proposed \$6,000 for misc repairs.

Parks & Recreation Fund - 144

This is a restricted fund for impact fees assessed to support the Town's parks and recreation element. The Town charges \$347.81 per new single-family construction and \$262.88 per unit for multi-family construction.

Community Center Fund - 145

This fund was established to support the operation and maintenance of the Community Center. There is a General Fund transfer proposed in the amount of \$50,000 for FY 21/22. General insurance, 75% of the electric bill, and repairs / maintenance are budgeted in this fund for payment by the town, along with funding for future capital improvements. The town has a contractual partnership with Ponce Inlet Community Center, Inc (PICCI). PICCI covers the full cost of water service, 25% of the cost of electric service, and 100% of the insurance policy for activities in the Center.

Historical Museum Fund - 146

This fund was established for the Town's support of the Historical Museum located at 143 Beach Street. There is a General Fund transfer proposed in the amount of \$68,000. Payments of all museum operational and capital expenditures are budgeted in this fund.

Pollard Park Project Fund - 150

This fund was established for the construction project related to Pollard Park improvements; this project was just over \$1 million dollars of which \$394,048 was reimbursed with ECHO grant

funding. This fund is ready to be closed out; remaining monies should be transferred back to the Land Acquisition Fund, from which is where the town's portion of this project was funded.

#### Davies Lighthouse Park Project Fund - 151

This fund was established for the construction project related to Davies Lighthouse Park improvements, which was estimated at \$350,000 of which ECHO grant was approved to cover \$175,000. This fund will be ready to be closed out; remaining monies should be transferred back to the Land Acquisition Fund, from which is where the town's portion of this project was funded.

#### Police Education Fund - 160

This is a restricted fund for monies received from court processed citations and criminal cases. Expenditures must be related to police education; some police training is charged to this earmarked funding.

#### Debt Service – Stormwater Improvements Loan Fund - 201

This fund was established pursuant to state revolving fund loan requirements for debt service. Local option fuel tax revenues, refuse rate revenues, and sewer administrative fee revenues were pledged by the Town in 2005 for repayment of this loan (\$156,586/year). FY 21/22 will be the 16<sup>th</sup> year of this 20-year loan, which has a 2.7% interest rate.

#### Debt Service – Town Hall Loan Fund - 203

This fund was established pursuant to loan requirements for debt service. Funding from the Land Acquisition Fund, which was created from a variety of general fund revenues, was pledged by the Town in 2004 for repayment of this loan (\$327,842/year). FY 21/22 will be the 17<sup>th</sup> year of this 20-year loan, which has a 4.11% interest rate and a prepayment penalty equal to the full-term cost of the loan.

#### Land Acquisition Fund - 302

This fund was established in 2003 as follows:

All revenue generated and collected by the town from franchise fees for the collection of garbage and the public service tax on the sale of electricity, metered natural gas, liquefied petroleum and manufactured gas shall be deposited into the town public land acquisition and facility fund, and shall be expended from that fund only for the purposes of acquiring real estate, construction of public facilities and payment of administrative, engineering and legal expenses related to those tasks. In the event of a natural disaster or financial emergency, the town manager may request the town council to permit the expenditure of funds from the town public land acquisition and facility fund for other purposes and the town council may grant this request only by a four-fifths vote of the members present. The town manager is authorized to make expenditures from this fund within the parameters of this section.

The annual transfer from this fund to the Town Hall Debt Service fund is budgeted. The close-out monies from the Pollard Park and Davies Lighthouse Park projects are shown as being returned to this fund, as it was the source of the town's matching funds for these projects.

#### Capital Fire Equipment Fund - 305

This fund was established for the purpose of replacing certain Fire/EMS equipment (ambulance/fire engine/etc...). This type of equipment does not need to be replaced often but it will otherwise have a disproportionate impact on a single year's budget. Preparing for this type of capital equipment replacement via an annual budget transfer helps balance disproportionate impact. Council approved the purchase of a new ambulance in FY 19/20 at a cost of approximately \$195,000; it was received and paid in FY 20/21. A fire engine is anticipated to be the next capital equipment purchase from this fund, so it will help if we build up this fund for that future purchase.

#### Capital Facility Maintenance Fund - 307

This fund was established for the purpose of building the funding needed for capital projects and the sudden needs for capital equipment replacement (air conditioners, generators, copiers...)

#### Ponce de Leon Septic-to-Sewer Fund – 309

This fund has been established for the construction project related to sewer, stormwater, water, and road improvements on Ponce de Leon Circle. The majority of the funding for this project is St Johns River Water Management Indian River Lagoon Grant funding (\$807,206). The City of Port Orange is contributing \$216,023 to this project, pursuant to the interlocal agreement. The town's local option fuel tax fund (003) is proposed to transfer \$85,000 and the town's water fund is proposed to transfer \$5,000. This fund will exist for the latter part of FY 20/21 and all of FY 21/22 and will be closed upon completion of the audit after that second year. Upon completion of this project, any remaining funds will be returned to the town's local option fuel tax fund (003).

#### Water Operating & Maintenance Fund - 401

This fund operates as a semi-enterprise fund to segregate the town's water revenues and allocated expenditures which support the town's delivery of water services. The rates for water service have been established to cover the town's internal service delivery costs, the payment to the City of Port Orange for the wholesale purchase of water, the debt service for the 2016 water system improvement project, and the capital infrastructure reserve. The water rates were last updated effective October 2018 and remain sufficient to cover these costs. The town's water fund is estimated to begin FY 21/22 with a fund balance of \$1.4 million, slightly over a 100% reserve. A capital infrastructure enterprise fund should have a reserve of 75%-100% and we have successfully reached the top of this range. Reserve funding beyond the 100% can be held for use in lieu of a rate increase, even as service delivery costs increase in future years.

#### Refuse Fund - 402

This fund operates as a semi-enterprise fund to segregate the town's refuse revenues and expenditures. The town required a two-year rate lock so there was no increase in service charges from the contractor to the town for last year. The contractor has notified us of an increase in the coming year of 3.5%, for a total cost of \$27.87/month per customer. There is an approximate two-dollar difference per customer in the amount the town receives (\$30) versus the amount we pay the contractor. One dollar is built into the town's rate to meet the stormwater debt service obligation; approximately fifty cents is built-in to cover additional pickups for unimproved lots throughout the town to keep the town clean overall (as these properties do not have utility accounts); and approximately fifty cents is built in to cover the town's administrative assistance in this service. This fund has a reserve which can be used to postpone increasing the customer rate,

despite annual contractor service increases. Having now completed our second year of service without being charged for any additional pickups, if this remains the same then we may not need to increase rates until the last year of this five-year contract, which also has several five-year extensions available – if agreeable by both town and contractor.

#### Sewer Fund - 403

This fund operates as a semi-enterprise fund to segregate the sewer revenues collected by the town for a direct pass-through payment to the City of Port Orange. The town receives an administrative fee from Port Orange for this payment processing. The administrative fee is first used to meet the stormwater debt service obligation and the remainder is transferred to the general fund to support the administration of this billing service.

#### Water Expansion Fund - 404

This is a restricted fund for impact fees assessed to support the Town's water infrastructure system. The Town charges an impact fee of \$1,018 per new single-family construction or per unit for multi-family construction. There is an impact fee of \$1,805 charged by the City of Port Orange, which is then sent to them. All monies received from this impact fee shall be expended only for the purpose of making major emergency repairs, extending or oversizing, separating or constructing new additions to the treatment plant or distribution system, or payment of any such fees as required by contractual agreement, or for the expansion, improvement and maintenance of the operation and administration of the water system.

#### Debt Service – Water System Improvements Fund - 411

This fund was established pursuant to the state revolving fund loan requirements for debt service. The water fund is the only revenue source that was pledged by the Town in 2015 for repayment of this loan (\$61,827/year). FY 21/22 will be the 5<sup>th</sup> year of this 20-year loan, which has a 1.01% interest rate.

#### Contraband/Forfeiture Fund - 601

This is a restricted fund, by Florida Statute, which can only be used by authorization of the Chief of Police for equipment purchases. No revenue has been received in this fund for many years but there remains approximately \$7,000 in it and our chief has some qualifying equipment purchases that he intends to make with these funds.

### Conclusion

The proposed budget for fiscal year 21/22 is a balanced budget with a proposed millage rate of 5.9 mills which, while it is the town's current millage rate, it is a tax increase of 5.66% as the rolled-back rate is 5.5841 mills. After reviewing the full proposal, if Council wishes to consider an increase or decrease in the budget or millage rate, note that each one-tenth mill equals \$95,771 in revenue proceeds.

As a quick recap: this proposed budget provides for everything needed to meet or exceed our current level of service, to take our first steps for implementation of the \$15/hour minimum wage while addressing compression issues, to initiate the two-year fire service accreditation process, to

complete a septic-to-sewer project, to address 2 failing retaining walls for which the town is responsible, to purchase additional public safety equipment, to provide park improvements at most of the town's parks, including replacement of failing rip rap revetment at Elber's Sunset Park and shade structures at the pickleball courts, to complete a strategic planning process, and to complete a watershed master plan for increased ISO rating and subsequent town wide flood insurance rate reductions.

The town has applied for / been awarded \$880,500 dollars in grants to assist in the completion of these projects and we expect to receive an award for another \$4 million in grant funding assistance to accompany our 15% grant match for the South Peninsula Drive Sidewalk Project.

Attachments:

1. Analysis of Town's Reserves (April 2021)
2. Millage Rate Projected Revenue Calculations for FY 21/22
3. General Impact of Millage Rate at 5.9 mills

## Town of Ponce Inlet Reserve Analysis (April 2021)

Fund Name	Fund Type	Fund Balance	Fund Balance	Fund Balance	Fund Balance	Fund Balance	Fund Balance	Fund Balance	Fund Balance
		FY 15/16	16/17	17/18	FY 18/19	FY 19/20	FY 20/21		
<b>General Fund</b>	Non-Restricted	\$2,324,664	\$2,502,560	\$2,671,173	\$2,374,879	\$2,808,484	\$3,405,223		
Old Gas Tax (.06)	Restricted	\$16,881	\$24,412	\$35,669	\$48,813	\$84,930	\$88,278		
New Gas Tax (.05)	Restricted	\$311,214	\$305,029	\$369,970	\$435,829	\$411,517	\$470,268		
Donations	Restricted	\$8,079	\$5,677	\$3,820	\$3,508	\$3,625	\$3,617		
Tree Bank	Restricted	\$14,764	\$5,604	\$11,553	\$13,906	\$15,947	\$22,855		
Sidewalk	Restricted	\$35,580	\$42,495	\$35,814	\$53,166	\$44,863	\$56,246		
Parks & Recreation	Restricted	\$3,375	\$2,352	\$3,464	\$9,030	\$11,116	\$14,594		
Community Center	Non-Restricted	\$2,832	\$4,179	\$3,964	\$5,821	\$5,388	\$26,434		
Historical Museum	Non-Restricted	\$13,667	\$18,802	\$27,574	\$12,572	\$18,697	\$19,648		
Pollard Park Project	Grant Project	\$0	\$0	\$0	\$359,429	\$327,061	\$34,439		
Lighthouse Park Project	Grant Project	\$0	\$0	\$0	\$0	\$163,657	\$23,246		
Police Education	Restricted	\$10,533	\$10,548	\$11,390	\$10,751	\$10,643	\$11,237		
Stormwater Loan	Debt Service	\$2,011	\$2,009	\$2,216	\$2,423	\$2,630	\$2,729		
Town Hall Loan	Debt Service	\$2,406	\$2,407	\$2,408	\$2,408	\$2,409	\$2,409		
Land Acquisition Fund	Restricted	\$490,971	\$551,271	\$825,840	\$505,052	\$124,805	\$167,230		
Capital Fire Equipment Fund	Non-Restricted	\$0	\$0	\$0	\$0	\$150,000	\$200,000		
Capital Facility Maintenance Fund	Non-Restricted	\$0	\$0	\$0	\$0	\$0	\$25,000		
Water Operating & Maintenance Fund	Enterprise	\$581,770	\$760,879	\$844,217	\$845,980	\$1,009,119	\$1,288,818		
Refuse	Enterprise	\$8,839	\$7,233	\$8,335	\$9,678	\$27,986	\$36,744		
Sewer	Enterprise	\$6,544	\$6,605	\$6,633	\$6,550	\$6,273	\$8,986		
Water Expansion	Restricted	\$80,947	\$89,416	\$97,560	\$112,830	\$117,920	\$127,082		
Water System Improvements Loan	Debt Service	\$0	\$0	\$36,878	\$58,865	\$59,038	\$59,211		
Contraband/Forfeiture	Restricted	\$7,033	\$7,033	\$7,033	\$7,033	\$7,033	\$7,033		
<b>Total</b>		\$3,922,110	\$4,348,511	\$5,005,511	\$4,878,523	\$5,413,141	\$6,101,327		

A		B	C	E
MILLAGE RATE PROJECTED REVENUE CALCULATIONS - 2021/2022				
1				
2				
3	Based on certified tax estimates (DR 420):			
4				
5	Total taxable value of property is (Line 4)	1,008,116,549		
6	Taxable value of new construction (Line 5)	4,748,516		
7	Current year adjusted taxable value (Line 6)	1,003,368,033		
8				
9	Prior year final gross taxable value (Line 7):	949,647,709		
10	multiply by prior year operating millage levy (Line 10)	5.9000		
11	Prior year ad valorem proceeds (Line 11):	5,602,921		
12				
13	Adjusted current year taxable value (Line 6 minus Line 14 if applicable)	1,003,368,033		
14				
15	Current year estimated rolled back-rate (Line 13 divided by line 15, multiplied by 1,000):	5.5841		
16				
17	Proposed millage scenarios based on preliminary estimates:			
18		Ad Valorem Proceeds -		
19	Proposed Millage Rate	Excel Calc	95% Proceeds	% Change from RBR
20		6.5000	6,225,120	16.40%
21		6.4000	6,451,946	14.61%
22		6.3000	6,351,134	12.82%
23		6.2000	6,250,323	11.03%
24		6.1000	6,149,511	9.24%
25		6.0000	6,048,699	7.45%
26		5.9000	5,947,888	5.66%
27		5.8000	5,847,076	3.87%
28		5.7000	5,746,264	2.08%
29		5.6000	5,645,453	0.28%
30		5.5841	5,629,424	0.00%
31		1	1,008,117	
32		0.1	100,812	
33			95,771	
34	Current Year Proposed Millage Rate (Line 11)	5.9000		
35	Total Prior Year Proceeds (Line 17)	5,602,921		
36	Current Year Aggregate Rolled Back Rate (Line 18)	5.5841		
37	Current Year Aggregate Rolled Back Taxes (Line 19)	5,629,438		
38	Total Non-Voted Ad Valorem Taxes proposed (Line 20)	5,947,888		
39	Current Year Proposed Aggregate Millage Rate (Line 21)	5.9000		
40	Percentage Increase Over Rolled-Back Rate (Line 22)	5.66%		

General Maximim Impact of Millage Rate - FY 21/22									
Proposed Rate	5.9								
Prior year tax rate	5.9								
Homesteaded Properties currently assessed below market value									
2020 - Ponce Inlet Taxes									
Assessed Taxable Value	Minus Homestead	Taxes Paid to Ponce	1.014%		Taxes Paid to Ponce	Difference	Proposed 2021 - Ponce Inlet Taxes		
			Assessed Increase	Minus \$50,000 Homestead			Taxes Paid to Ponce	Taxes Paid to Ponce	Taxes Paid to Ponce
\$1,000,000	\$950,000	\$5,605	\$1,010,140	\$960,140	\$5,665	\$60			
\$750,000	\$700,000	\$4,130	\$757,605	\$707,605	\$4,175	\$45			
\$500,000	\$450,000	\$2,655	\$505,070	\$455,070	\$2,685	\$30			
\$350,000	\$300,000	\$1,770	\$353,549	\$303,549	\$1,791	\$21			
\$200,000	\$150,000	\$885	\$202,028	\$152,028	\$897	\$12			
Non-Homesteaded Properties currently assessed at prior year market rate									
2020 - Ponce Inlet Taxes									
Assessed Value	Taxes Paid to Ponce	5.66%		Taxes Paid to Ponce	Difference	Proposed 2021 - Ponce Inlet Taxes			
		Increase (Average Townwide)	Taxes Paid to Ponce			Taxes Paid to Ponce	Taxes Paid to Ponce		
\$1,000,000	\$5,900	\$1,056,600	\$1,056,600	\$6,234	\$334				
\$750,000	\$4,425	\$792,450	\$792,450	\$4,675	\$250				
\$500,000	\$2,950	\$528,300	\$528,300	\$3,117	\$167				
\$350,000	\$2,065	\$369,810	\$369,810	\$2,182	\$117				
\$200,000	\$1,180	\$211,320	\$211,320	\$1,247	\$67				



Town of Ponce Inlet

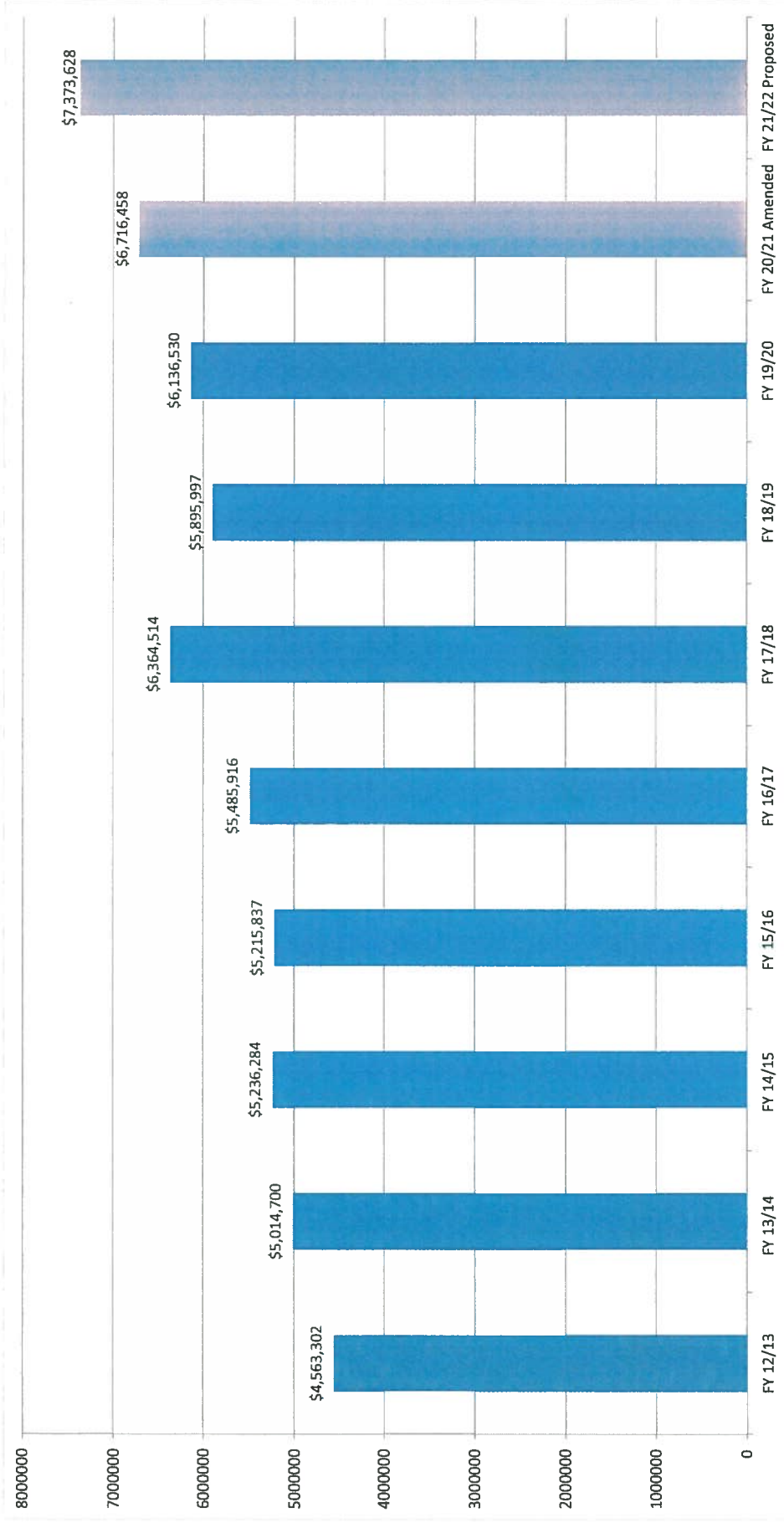


Proposed Budget

Fiscal Year 21/22

Version 1 – July 2, 2021

TEN YEAR BUDGET COMPARISON



Note: For accurate comparison purposes, all amounts transferred to build the Town's reserves each year have been removed for equal budget expense comparison.

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TEN YEAR BUDGET COMPARISON

## FY 21/22 BUDGET SUMMARY

General Fund:

Revenues

Ad Valorem	\$	5,768,370
Sales & Use Taxes	\$	332,914
Charges for Services	\$	156,234
Intergovernmental Revenue	\$	77,650
Fines & Forfeitures	\$	30,340
Licenses, Permits, & Fees	\$	589,912
Interest Earnings	\$	33,566
Misc: Grants & Reimbursements	\$	156,005
Reserves	\$	150,000
Transfers In	\$	78,636
<b>Total Revenue</b>	<b>\$</b>	<b>7,373,628</b>

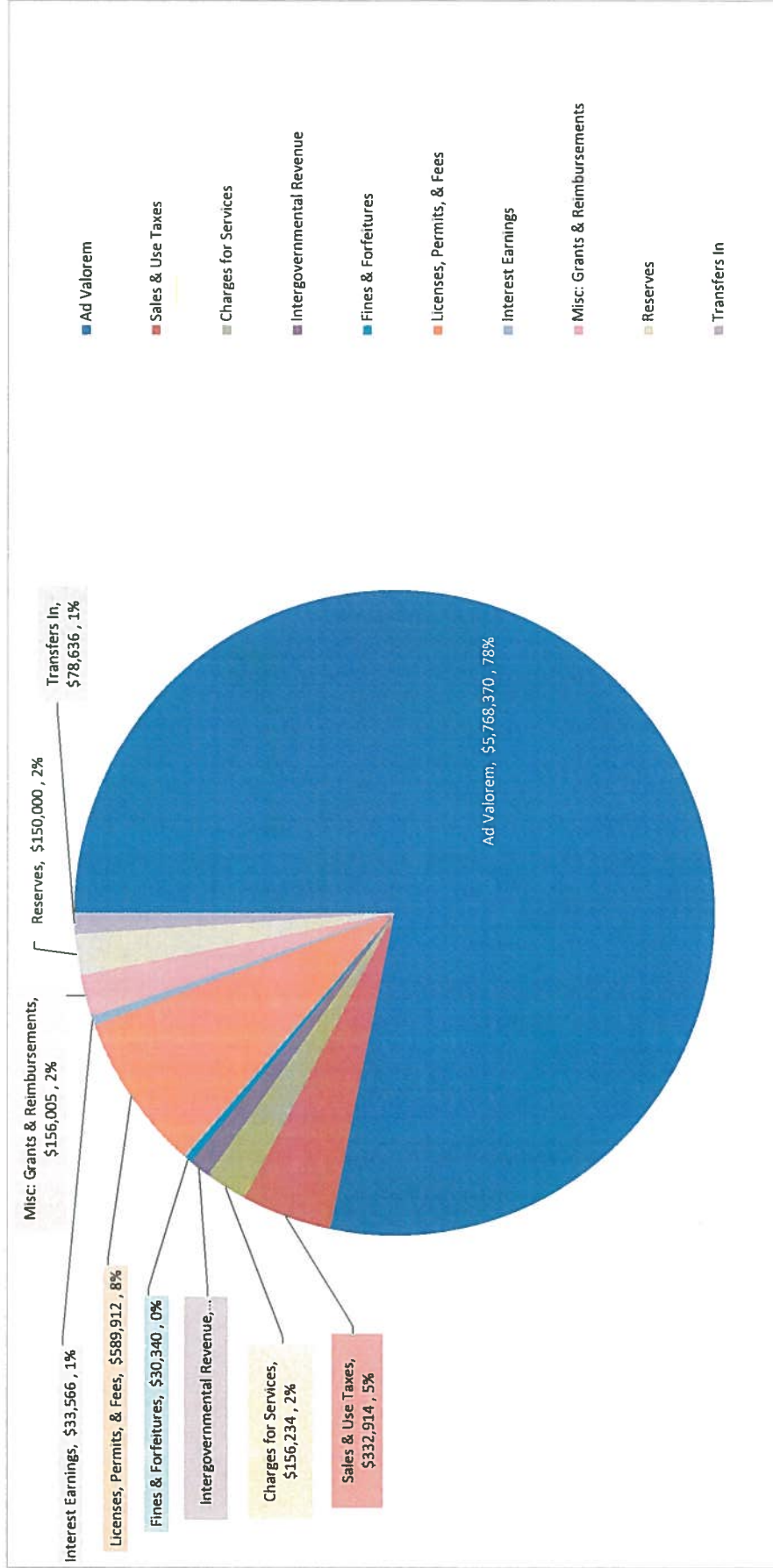
Expenditures

Legislative (includes \$119,000 transfer out)	\$	296,073
Administration (includes \$39,583 transfer out)	\$	766,899
Legal	\$	230,000
Planning & Zoning	\$	517,196
Information Technology	\$	425,984
Police	\$	1,577,400
Fire (includes \$25,000 transfer to capital reserve)	\$	1,945,963
Building & Code	\$	717,858
Public Works (includes \$25,000 transfer to capital reserve)	\$	501,934
Parks & Recreation	\$	394,322
<b>Total Expenditures</b>	<b>\$</b>	<b>7,373,628</b>

Special Funds:

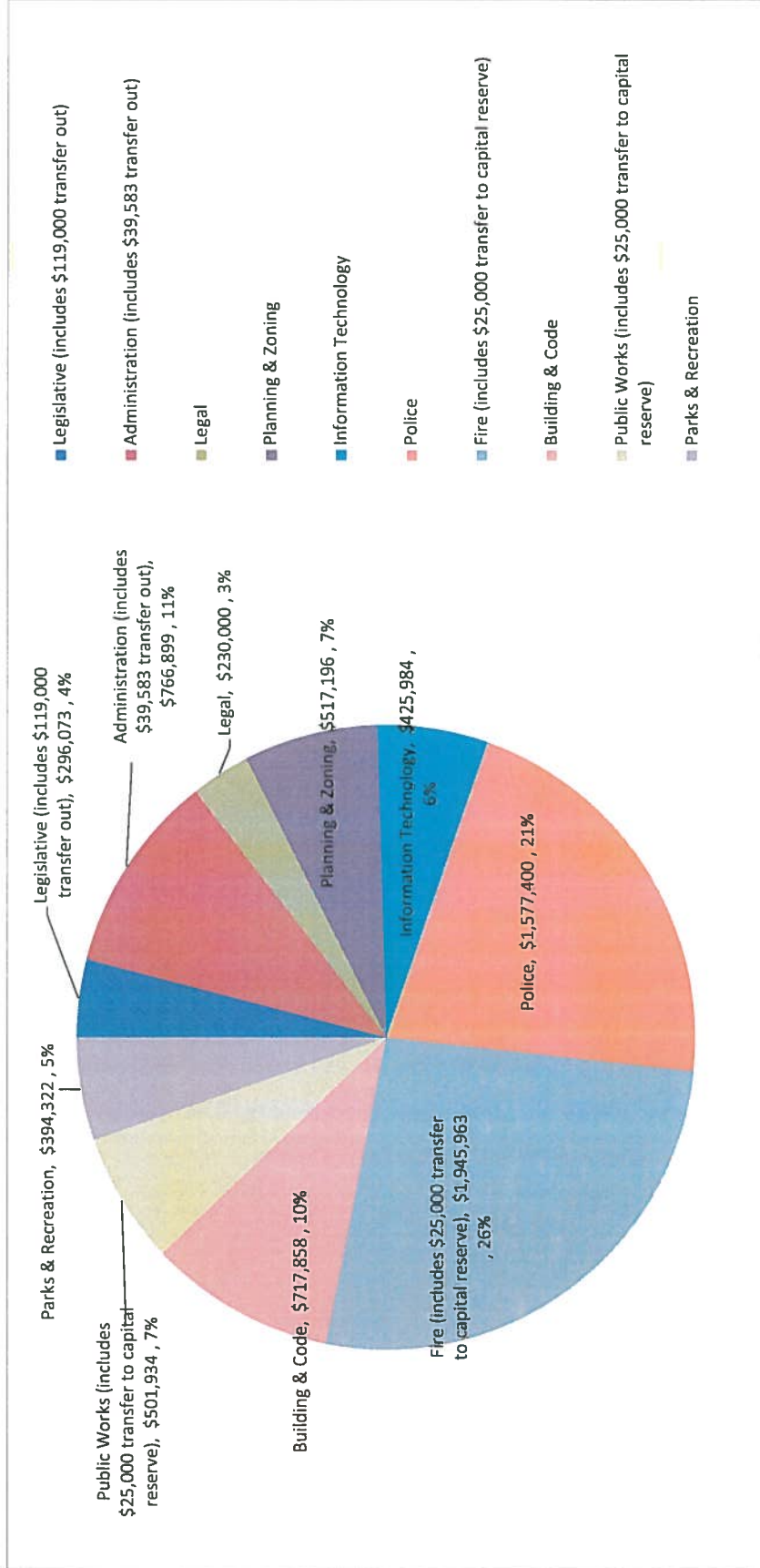
Old Gas Tax	\$	85,000
New Gas Tax	\$	54,592
Donations	\$	1,200
Tree Bank	\$	7,500
Sidewalk	\$	7,500
Parks & Recreation	\$	5,395
Community Center	\$	52,006
Historical Museum	\$	70,924
Police Education	\$	2,000
Stormwater Improvements Loan Repayment	\$	156,585
Town Hall Loan Repayment	\$	327,827
Land Acquisition Fund	\$	420,470
Capital Fire Equipment Fund	\$	25,000
Capital Facility Maintenance Fund	\$	25,000
Water Operating & Maintenance	\$	1,494,962
Refuse	\$	412,073
Sewer	\$	1,084,488
Water Expansion	\$	39,522
Water System Improvements Loan Repayment	\$	62,000
Contraband / Forfeiture	\$	7,000
<b>Total Special Funds</b>	<b>\$</b>	<b>4,341,044</b>

GENERAL FUND REVENUE CHART



GENERAL FUND REVENUE CHART

GENERAL FUND EXPENDITURES CHART



GENERAL FUND EXPENDITURES CHART

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0000-311-0000	AD VALOREM TAXES	5,101,614	5,320,931	5,320,931	5,650,493	5,924,895	Millage rate of 5.9 at 95%, which is 5.66% above the rolled-back rate of 5.5841
001-0000-311-1000	AD VALOREM-DELINQUENT	116,299	100,000	117,877	117,877	117,877	Estimate based upon 5 yr historical receipt
001-0000-315-0000	COMMUNICATIONS SERVICE TAX	139,948	133,664	148,635	148,635	148,635	Estimated distribution from State Dept of Revenue
001-0000-316-0000	BUSINESS TAX RECEIPTS	8,404	8,246	7,864	7,864	7,864	Amplified Sound Permit Fees; Business Tax Receipts
001-0000-316-1000	BUSINESS TAX RECEIPTS-PENALTY	79	200	200	200	200	
001-0000-322-0000	BUILDING PERMITS	320,750	261,643	317,787	287,536	254,646	Estimate based upon various permits plus 14 new single-family residences, 2 multi-family residences, 2 demo & rebuild of single-family residences, & 3 additions to single-family residences
001-0000-323-1000	FRANCHISE FEE - ELECTRIC - FPL	217,489	229,411	221,087	221,087	221,087	Estimate based upon historical receipt
001-0000-323-9000	FRANCHISE FEE - BOAT LIFT	500	500	500	500	500	Lighthouse Boatyard
001-0000-329-0000	OTHER PERMITS - SPECIAL EVENTS & GARAGE SALES	555	700	700	700	700	Special events, garage sales, & misc
001-0000-329-1000	OTHER PERMITS - PLANNING & ZONING	13,740	22,650	10,725	20,325	20,325	Estimate based upon various permits: Variance apps; Tree removals, Development reviews; Boatslip allocations; landscape inspections; Final development reviews; Solicitation licenses; Zoning map amendments....
001-0000-329-2000	FEES - RENTAL PROPERTY	44,900	43,500	50,500	50,500	50,500	Estimate based upon rental licenses (both short term and long term)
001-0000-329-3000	OTHER PERMITS - USE	1,200	900	1,200	1,200	1,200	
001-0000-330-1000	INTERGOVERNMENTAL REVENUE	-	-	-	-	-	
001-0000-331-2001	FEDERAL GRANTS - FEMA - IRMA	2,883	-	2,272	-	-	FEMA & State reimbursement of Hurricane Irma expenses (total \$91,120)
001-0000-331-2002	FEDERAL GRANTS - FIRE SERVICES	-	-	13,500	13,500	41,850	Grant applied for a bunker gear extractor
001-0000-331-2003	FEDERAL GRANTS - FIRE - COVID-19	908	-	-	-	-	
001-0000-334-2000	STATE GRANT - PUBLIC SAFETY	4,539	1,914	1,914	1,914	1,914	Police Grants: DOJ, BVP (Vests)
001-0000-334-2001	STATE GRANT - FIRE SERVICES	-	27,200	-	-	-	Fire services equipment grant 75%: CPR Devices
001-0000-334-2002	STATE GRANT - POLICE - FDLE - COVID-19	31,036	-	8,555	-	-	
001-0000-334-2003	STATE GRANT - PLANNING - FDEP	-	-	-	60,000	-	Grant for Watershed Master Plan
001-0000-335-1200	STATE REVENUE SHARING	67,432	60,824	67,877	67,877	67,877	Estimated distribution from State Dept of Revenue
001-0000-335-1500	STATE ALCOHOL BEVERAGE LICENSE TAX	3,534	3,400	3,400	3,400	3,400	Estimate based upon historical receipt
001-0000-335-1800	STATE LOCAL GOVERNMENT HALF-CENT SALES TAX	174,765	150,440	180,879	180,879	180,879	Estimated distribution from State Dept of Revenue
001-0000-335-2100	STATE FIRE SUPP COMP - EDUC	6,960	5,040	5,040	9,000	9,000	State funded to offset expense line item in Fire budget 001-0022-522-1500.
001-0000-335-4900	STATE OTHER TRANSPORTATION - FUEL TAX REIMBURSEMENT	2,812	2,300	2,800	2,800	2,800	Estimate based upon 1 yr historical receipt
001-0000-337-2000	LOC GOVT-VOL CNTY GRANT - CARES ACT - COVID-19	115,111	50,111	-	-	-	
001-0000-337-7000	LOCAL GOVERNMENT - VOLUSIA COUNTY GRANT - CULTURE/RECREATION	-	-	-	-	-	
001-0000-338-0000	COUNTY BUSINESS TAX RECEIPTS	3,144	3,000	3,000	3,000	3,000	Estimate based upon 1 yr historical receipt
001-0000-342-1000	SERVICE CHARGE - POLICE OVERTIME	3,281	4,900	4,900	3,000	3,000	Outside details & assistance during special events
001-0000-342-1100	LAW ENFORCEMENT - MARINE SCIENCE CENTER	6,500	6,500	6,500	6,500	6,500	Payment per agreement between the Town and the County for security checks at the Marine Science Center
001-0000-342-2000	FIRE PROTECTION - PLAN REVIEW	-	975	112	500	500	Estimate based upon an estimated number of structures that involve fire alarms or fire suppression system which would be required to be reviewed by the Fire Marshall

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0000-342-5000	FIRE BUSINESS LICENSE FEES	4,000	3,850	4,100	4,100	4,200	Annual Business Tax Receipt Fire Inspections: businesses & condos
001-0000-342-5100	FIRE PROTECTION INSPECTION FEES	2,100	2,000	3,200	3,200	3,200	Estimate for fire inspections for rental licenses
001-0000-342-6000	AMBULANCE FEES	106,955	80,000	109,398	109,398	109,398	Estimate based upon 3 yr historical receipt
001-0000-342-9000	OTHER PUBLIC SAFETY CHARGES & FEES	151	190	200	200	200	Reports; Finger prints; Equipment checks;...
001-0000-342-9001	RADON & CERTIFICATION RECOVERY	5,117	3,000	3,973	3,973	3,973	Estimate based upon 5 yr historical receipt
001-0000-347-2000	SERVICE CHARGE - PAVILLION RENTAL	70	245	750	750	750	Reservation of pavillions at town parks
001-0000-347-4000	SERVICE CHARGE - PUBLIC WORKS OVERTIME	350	400	400	400	400	Assistance during special events
001-0000-349-0000	OTHER CHARGES FOR SERVICE - ADMIN	4,876	4,000	10,000	5,000	5,000	Lien search fees; Records requests; Returned check fees
001-0000-349-2000	OTHER CHARGES FOR SERVICE - LIGHTHOUSE INSURANCE	34,087	34,769	34,087	35,791	37,581	Reimbursement from Lighthouse Association for portion of liability insurance (5% increase incorporated for projections)
001-0000-351-1000	JUDGMENTS, FINES & FORFEITURES	13,550	13,085	15,215	15,215	15,215	Traffic fines (\$12,935); Costs for investigations (\$150)
001-0000-354-0000	FINES - LOCAL ORDINANCE VIOLATION - OTHER	4,775	5,000	6,250	5,000	5,000	Code Enforcement Board fines; Liens collected; Alarm fees; other ord citations from PD
001-0000-354-1000	FINES - LOCAL ORDINANCE VIOLATION - PARKING	8,190	1,500	9,500	10,125	10,125	Parking Citations
001-0000-361-1000	INTEREST	9,039	6,492	3,026	3,026	3,026	Estimate based upon 1 yr historical receipt
001-0000-361-1100	INTEREST - CD	13,244	13,250	29,158	29,158	29,158	Estimate based upon 1 yr historical receipt
001-0000-361-3000	NET INC (DEC) IN FAIR VAL - LGIP	11,187	11,031	1,382	1,382	1,382	Estimate based upon 1 yr historical receipt
001-0000-362-0000	RENTS & ROYALTIES - CELL TOWER	23,186	23,186	23,186	23,186	23,186	Cell tower annual lease (FY 21/22 is the 23rd yr of 25 yr lease); Community Center Lease (\$1)
001-0000-365-0000	SALE OF SURPLUS MAT & SCRAP	5,026	1,200	10,000	2,500	2,500	Sale of surplus equipment
001-0000-366-0000	DONATIONS - GENERAL	150	500	-	500	500	Donations for Volunteer Appreciation dinner
001-0000-366-1000	DONATIONS - CHILDREN ACTIVITIES	520	300	-	300	300	Replaces line item in Donation Fund, as these activities are now paid for from General Fund
001-0000-366-2000	PGCS SAFETY IMPROVEMENT INCENTIVE	5,001	5,000	5,000	5,000	5,000	Insurance company's safety equipment reimbursement grant - 50/50 cost share up to maximum \$5,000
001-0000-369-0000	OTHER MISC REVENUE REIMBURSEMENT	11,536	10,000	12,000	10,000	10,000	Misc unanticipated revenues
001-0000-369-1000	OTHER MISC REVENUES	971	1,000	300	500	500	Reimbursement from Volusia League of Cities for hosting dinner
001-0000-369-2000	OTHER MISC REV - VLC REIMBURSEMENT	-	5,000	-	5,000	-	Funding to be carried forward from FY 20/21 to FY 21/22 toward the TPO grant match for the S. Pen Dr sidewalk improvements project
001-0000-369-6000	SUNTRUST CREDIT CARD REBATE	13,235	7,000	12,217	12,000	12,000	FY 20/21 fund balance is \$3,405,223; this amount along with other non-restricted monies equate to a total reserve of 223 days (61%), per FY 19/20 audit. The Town requirements: minimum = 25% & maximum = 75%.
001-0000-380-0000	PRIOR YEAR ALLOCATION	-	100,000	-	150,000	-	Estimated transfer of surplus revenue for admin costs from refuse and from sewer.
001-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	Fund Close-Out
001-0000-382-0000	TRANSFER FROM ENTERPRISE FUNDS	32,500	32,500	35,622	36,038	36,462	Water Fund's share of IT services (10%)
001-0000-382-9006	TRANSFER FROM FUND 006 (HURRICANE IRMA)	-	-	1	-	-	
001-0000-382-9401	TRANSFER FROM FUND 401 (WATER)	35,067	38,738	38,738	42,598	42,175	
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>6,733,266</b>	<b>6,842,184</b>	<b>6,866,458</b>	<b>7,373,628</b>	<b>7,430,380</b>	
	<b>TOTAL GENERAL FUND EXPENSES</b>	<b>6,733,266</b>	<b>6,842,184</b>	<b>6,866,458</b>	<b>7,373,628</b>	<b>7,430,380</b>	

6

LEGISLATIVE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0011-511-1100	EXECUTIVE SALARIES	54,838	56,482	56,482	58,066	60,911	Mayor \$12,552, Vice Mayor \$11,655, 3 Councilmembers \$10,758/ea
001-0011-511-2100	FICA	4,195	4,321	4,321	4,442	4,660	
001-0011-511-2400	WORKERS COMPENSATION	-	7,867	7,861	8,254	8,667	Department share of Worker's Comp Ins (Currently estimated at 5% increase)
001-0011-511-3100	PROFESSIONAL SERVICES	-	-	-	9,000	-	Strategic Planning consultant
001-0011-511-3460	CONTRACTUAL SERVICES - COPIER	1,527	2,000	2,000	2,000	2,000	Maintenance for Town Hall copier/printer/scanner /fax machine - split with Administration Dept
001-0011-511-4000	TRAVEL AND PER DIEM	1,453	2,500	2,500	4,000	4,000	Annual FLC conference, VLC meetings, IEMO, Legislative Session
001-0011-511-4300	UTILITY SERVICES	8,333	6,897	8,383	8,802	8,802	Water & Electric (5% increase incorporated for projections)
001-0011-511-4500	INSURANCE - GENERAL	41,480	41,498	41,497	43,572	45,750	Department share of insurance package (Currently estimated at 5% increase)
001-0011-511-4700	PRINTING & BINDING	176	500	500	500	500	Business cards, name plates, etc.
001-0011-511-4710	PRINTING & BINDING	6,474	6,000	5,496	4,000	4,000	Annual contribution to CFPI for publication of town's newsletter and other information sought by residents, and to ensure website access is available at no cost
001-0011-511-4800	PROMOTIONAL ACTIVITIES	2,078	2,500	12,500	5,250	5,250	Welcome brochures/magnets - includes any mailing needed (\$10,000 for FY 20/21; \$2,500 thereafter); Plaques, cards, condolences, food/bev for workshops, grand opening provisions, etc. . .
001-0011-511-4810	PROMOTIONAL ACTIVITIES - BOARD APPRECIATION	59	3,500	-	4,000	4,000	Volunteer Appreciation Dinner \$3,500; Beverage donation \$500, see corresponding revenue account 001-0000-366-0000
001-0011-511-4830	PROMOTIONAL ACTIVITIES - VLC DINNER	-	5,000	-	5,000	-	Town will host VLC dinner in September 2021; This expense will be offset by the revenue account 001-0000-369-2000
001-0011-511-5100	OFFICE SUPPLIES	674	850	850	1,000	1,000	Paper for Council packets and other misc supplies
001-0011-511-5200	OPERATING SUPPLIES	466	600	600	750	750	Misc operating expenses
001-0011-511-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
001-0011-511-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,506	2,000	2,000	2,000	2,000	TPO \$311; FLC \$520; VLC \$700; VCARD \$300
001-0011-511-5500	TRAINING - LEGISLATIVE	20	750	750	2,250	2,250	Registration costs for FLC conference, IEMO, and other misc conferences and training opportunities for Council & Board members
001-0011-511-6300	IMPROVEMENTS OTHER THAN BUILDING - LEGISLATIVE	-	-	-	-	-	
001-0011-511-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	
001-0011-511-8200	HOMELESS ASSISTANCE	14,187	14,187	14,187	14,187	14,187	First Step Homeless Shelter
001-0011-511-9145	TRANSFER TO COMMUNITY CENTER FUND - 145	48,000	45,000	50,000	50,000	50,000	Approximately \$25,000 in additional funding to build-up a reserve for future roof replacement
001-0011-511-9146	TRANSFER TO MUSEUM FUND - 146	66,000	68,000	67,000	69,000	73,000	
001-0011-511-9900	GIF CONTINGENCY	596,736	-	150,000	-	-	
	<b>TOTAL</b>	<b>848,202</b>	<b>270,452</b>	<b>426,927</b>	<b>296,073</b>	<b>291,727</b>	



ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0013-513-1100	EXECUTIVE SALARIES	274,839	281,059	283,108	286,983	291,708	3 employees - Town Manager 85% & Finance Manager 75% & HR Dir/Dep Clk 100%
001-0013-513-1200	REGULAR SALARIES	83,413	112,981	107,955	111,819	117,669	4 employees - Accountant/UB Specialist 25%; Payroll Specialist/UB Asst 50%; Office Specialist 50%; Assistant Deputy Clerk 100%
001-0013-513-1400	OVERTIME	1,574	4,500	4,500	6,000	6,000	Overtime for audio assistant & recording secretary for Council & Board mtgs
001-0013-513-1500	INCENTIVE PAY - RECORDS MANAGEMENT STIPEND / ACCOUNTING SOFTWARE TRAINING STIPEND	6,154	5,000	5,000	5,000	5,000	Accounting Software Trainer & Liason
001-0013-513-1501	INCENTIVE PAY - ADA COORDINATOR STIPEND	2,019	2,500	2,500	2,500	2,500	ADA Coordinator designation - now required for agencies of 50+ employees
001-0013-513-2100	FICA	27,801	31,276	31,301	31,717	32,526	
001-0013-513-2200	RETIREMENT	79,475	89,816	90,599	96,513	101,403	General emp 10.66%; Senior mgmt 28.85%
001-0013-513-2301	HEALTH INSURANCE	32,790	35,546	34,809	37,233	39,094	
001-0013-513-2302	DENTAL INSURANCE	768	891	869	885	891	
001-0013-513-2303	LIFE AND DISABILITY INSURANCE	4,498	4,605	4,284	3,563	3,563	
001-0013-513-2304	VISION INSURANCE	202	235	228	235	239	
001-0013-513-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	78	81	91	92	93	
001-0013-513-2400	WORKERS' COMPENSATION	11,801	7,861	7,861	8,254	8,667	Department share of Worker's Comp Ins (5% increase incorporated for projections)
001-0013-513-3100	PROFESSIONAL SERVICES	21,756	12,000	16,316	24,175	24,175	Grant consultant \$22,375; Affordable Care Act administration \$1,800
001-0013-513-3200	ACCOUNTING & AUDITING	35,351	34,916	34,908	36,006	36,546	Share Audit costs with water department - 75% admin 25% water. OPEB actuarial valuation \$4,000. Gas tax report \$525. Auditor General report \$750.
001-0013-513-3400	CONTRACTUAL SERVICES - FIRE ALARM	297	400	400	400	400	Fire Alarm Monitoring & Inspection of Town Hall \$400
001-0013-513-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,779	3,500	3,000	3,000	3,000	Off-site storage
001-0013-513-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	517	750	1,731	1,800	1,900	Imaging documents for permanent retention and online availability
001-0013-513-3440	RECORD'S MANAGEMENT - MUNICODE	5,540	8,000	5,000	5,000	5,000	Online availability with monthly ordinance updates & quarterly electronic updates; 1 paper supplement per year
001-0013-513-3460	CONTRACTUAL SERVICES - COPIER	1,527	2,000	2,000	2,000	2,000	Maintenance for Town Hall copier/printer/scanner /fax machine - split with Legislative Dept
001-0013-513-4000	TRAVEL AND PER DIEM	3,701	6,500	6,500	6,500	6,500	Education & training conferences: FACC, FPHR, FGFOA, FCCMA, ICMA, & VLC meetings
001-0013-513-4020	AUTOMOBILE ALLOWANCE	5,400	3,315	3,315	3,315	3,315	Town Manager 85%
001-0013-513-4200	POSTAGE SERVICES	4,653	6,000	6,000	6,000	6,000	Percentage attributed to specific department
001-0013-513-4300	UTILITY SERVICES	8,338	6,882	8,387	8,806	8,806	Water & Electric (5% increase incorporated for projections)
001-0013-513-4400	RENTALS AND LEASES	653	653	653	653	653	Postage machine \$653
001-0013-513-4450	RENTALS AND LEASES - CODE RED	1,000	-	-	-	-	
001-0013-513-4500	INSURANCE - GENERAL	7,368	6,729	6,278	6,592	6,921	Department share of insurance package (5% increase incorporated for projections)

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ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0013-513-4600	REPAIR AND MAINTENANCE	1,064	200	200	750	750	misc office equipment
001-0013-513-4700	PRINTING AND BINDING	837	1,000	1,000	1,000	1,000	A/P Checks, stationary, business cards, holiday cards, receipt books, leave forms
001-0013-513-4800	PROMOTIONAL ACTIVITIES	1,670	1,000	3,150	2,825	2,825	Longevity Awards (\$600/yr); Plaques, cards, condolences, food/bev for employee luncheons
001-0013-513-4900	OTHER CHARGES AND OBLIGATIONS - LEGAL ADS	6,771	6,000	7,000	7,000	7,000	Legal ads
001-0013-513-4930	OTHER CHARGES AND OBLIGATIONS - ELECTION	1,216	5,000	5,000	5,000	5,000	Election expenses
001-0013-513-4950	BANK SERVICE FEES	50	200	200	200	200	
001-0013-513-5100	OFFICE SUPPLIES	2,323	2,500	2,600	2,750	2,750	Misc office supplies
001-0013-513-5200	OPERATING SUPPLIES	3,301	3,000	3,600	3,750	3,750	Misc operating supplies
001-0013-513-5250	NON-CAPITALIZED EQUIPMENT	-	-	-	-	-	
001-0013-513-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,846	3,500	3,500	3,500	3,500	FCCMA \$370(1); FACC \$225(3); FPHR \$135(1); Safety Council \$200 (1); FGFOA \$70(1); IIMC \$230; ICMA \$1,000 (1); ASPA \$100; News Journal \$216; Volusia FGFOA \$15; Notary \$200 (2)
001-0013-513-5500	TRAINING	3,050	5,500	5,500	5,500	5,500	Conference registration for above, plus local training opportunities for staff
001-0013-513-5520	TRAINING - TUITION REIMBURSEMENT	-	-	-	-	-	
001-0013-513-6300	BUILDING IMPROVEMENTS	-	-	-	-	-	
001-0013-513-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
001-0013-513-9121	TRANSFER TO DEBT SERVICE - SRF 201	39,684	39,583	39,583	39,583	39,583	Telecommunications tax (\$16,400), cell tower lease (\$23,183)
<b>TOTALS</b>		<b>687,104</b>	<b>735,479</b>	<b>738,926</b>	<b>766,999</b>	<b>786,427</b>	

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LEGAL COUNSEL

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0014-514-3100	LEGAL SERVICES - GENERAL	109,085	130,000	246,000	176,000	176,000	General Representation & Litigation (Investigator for Fire Dept IAs included in FY 20/21)
001-0014-514-3110	LEGAL SERVICES - CODE ENFORCEMENT	2,503	4,000	4,000	4,000	4,000	Code Enforcement Board Attorney
001-0014-514-3120	LEGAL SERVICES - LABOR	17,033	25,000	50,000	50,000	25,000	Employment Law Attorney
<b>TOTAL</b>		<b>128,621</b>	<b>159,000</b>	<b>300,000</b>	<b>230,000</b>	<b>205,000</b>	

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PLANNING ZONING

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0015-515-1100	EXECUTIVE SALARIES	139,717	144,401	140,598	134,351	138,251	Planning & Development Director - 50% (split with Building dept), Principle Planner - 100%
001-0015-515-1200	REGULAR SALARIES	42,222	63,000	68,028	68,900	71,500	Senior Planner
001-0015-515-1500	INCENTIVE PAY - GIS STIPEND	5,000	5,000	2,116	-	-	
001-0015-515-2100	FICA	14,032	16,757	15,555	15,998	16,195	
001-0015-515-2200	RETIREMENT	25,264	31,676	31,450	31,593	34,327	General emp 10.66%, Senior mgmt 28.85%
001-0015-515-2301	HEALTH INSURANCE	14,120	18,323	15,070	19,192	20,152	
001-0015-515-2302	DENTAL INSURANCE	210	459	372	456	459	
001-0015-515-2303	LIFE AND DISABILITY INSURANCE	1,532	1,784	1,228	991	991	
001-0015-515-2304	VISION INSURANCE	90	121	98	121	123	
001-0015-515-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	35	42	39	47	48	
001-0015-515-2400	WORKERS' COMP	5,904	4,645	4,645	4,877	5,121	Department share of Worker's Comp ins (5% increase incorporated for projections)
001-0015-515-3100	PROFESSIONAL SERVICES	6,196	150,000	60,000	190,000	200,000	Environmental & engineering reviews of town projects and other projects necessitating prof review that will be reimbursed - partial revenue offset in acct 001-0000-369-0000 (\$10,000), First installment of 15% Grant Match for TPO Design & Engineering of Peninsula Dr Sidewalk Project (\$150,000 - total \$696,000), Townwide Traffic Study for EAR (\$30,000)
001-0015-515-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,100	2,000	2,100	2,100	2,100	Off-site storage as result of recommendations from records management study
001-0015-515-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	578	1,000	1,000	1,000	1,000	Imaging documents for permanent retention
001-0015-515-3460	CONTRACTUAL SERVICES - COPIER	742	750	775	1,000	1,000	Maintenance for printer and copier (total \$2,000/yr., split with Bldg)
001-0015-515-4000	TRAVEL AND PER DIEM	115	7,525	2,900	7,025	7,025	APA \$1,500; FL APA \$1,300; FPZA \$1,300; Planning, Zoning, GIS, & Permitting Seminars \$500; Congress for new urbanism \$800; Planning Board member training, misc local training \$500; Tyler Connect \$1,625
001-0015-515-4020	AUTO ALLOWANCE	6,000	5,850	2,775	1,950	1,950	Director -50% (split with Building dept)
001-0015-515-4200	POSTAGE SERVICES	870	1,500	1,000	1,100	1,200	Percentage attributed to specific department
001-0015-515-4300	UTILITY SERVICES	8,338	6,882	8,387	8,806	8,806	Water & Electric (5% increase incorporated for projections in FY 21/22)
001-0015-515-4400	RENTALS & LEASES	131	200	200	200	200	Portion of postage machine rental
001-0015-515-4450	RENTALS & LEASES - CODE RED	500	-	-	-	-	Split between depts.
001-0015-515-4500	INSURANCE - GENERAL	4,825	5,132	5,132	5,389	5,658	Department share of insurance package (5% increase incorporated for projections)
001-0015-515-4600	REPAIR & MAINTENANCE	1,064	300	300	300	300	office equipment
001-0015-515-4700	PRINTING AND BINDING	529	750	2,250	750	750	Office forms, business cards, letterhead, certificates, brochures, plans,....
001-0015-515-4900	OTHER CHARGES AND OBLIGATIONS	5,033	6,000	6,000	6,000	6,000	Legal Publications - News Journal ads, Recording Fees
001-0015-515-4950	BANK SERVICE FEES	623	500	750	750	750	On-line Payments
001-0015-515-5100	OFFICE SUPPLIES	1,706	2,750	2,750	2,750	2,750	Supplies for office (paper, toner, binders, folders, pens, etc.)
001-0015-515-5200	OPERATING SUPPLIES	1,049	1,150	1,150	1,150	1,150	shirts, community outreach materials
001-0015-515-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
001-0015-515-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,068	3,345	3,590	3,600	3,600	APA memberships (3) \$1,947; FPZA memberships (3) \$225; MuniCode multiple code search \$495; Congress for New Urbanism (3) \$375; Native Plant Society \$150; FL Urban Forestry Council \$100; AICP exam books \$300
001-0015-515-5500	TRAINING	376	6,105	3,075	6,800	5,500	APA \$800; FL APA \$700; FPZA \$875; Planning, Zoning, GIS & Permitting Seminars \$600; Congress for new urbanism or Environmental Summer School \$1,000; Planning Board member training, misc local training \$500; Congress for New Urbanism, State Cont \$1,000; Tyler Connect \$950; AICP Online Prep Classes(2) \$510; AICP Exam Registrations (2) \$850
001-0015-515-6200	BUILDING IMPROVEMENTS	-	-	-	-	-	
001-0015-515-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
	TOTALS	290,969	487,947	383,333	517,196	536,906	

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ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0016-516-1100	EXECUTIVE SALARIES	64,132	67,689	67,689	70,289	72,889	IT Director
001-0016-516-1200	REGULAR SALARIES	-	-	-	-	-	
001-0016-516-1500	INCENTIVE PAY - IT STIPEND	7,365	10,000	10,000	10,000	10,000	Stipends for additional responsibilities regarding IT and also for website maintenance.
001-0016-516-2100	FICA	5,465	6,242	6,242	6,441	6,639	
001-0016-516-2200	RETIREMENT	6,265	8,475	8,475	9,164	10,223	General emp 10.66%
001-0016-516-2301	HEALTH INSURANCE	7,233	7,329	7,365	7,677	8,061	
001-0016-516-2302	DENTAL INSURANCE	177	184	182	182	184	
001-0016-516-2303	LIFE AND DISABILITY INSURANCE	489	491	461	376	476	
001-0016-516-2304	VISION INSURANCE	44	48	48	48	49	
001-0016-516-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	17	17	19	19	19	
001-0016-516-2400	WORKERS COMP	1,968	1,429	1,429	1,500	1,575	Department share of Worker's Comp Ins (5% increase incorporated for projections)
001-0016-516-3100	PROFESSIONAL SERVICES	-	3,500	3,500	-	-	
001-0016-516-3450	CONTRACTUAL SERVICES - COMPUTER	117,443	121,872	122,972	119,950	120,000	Police dept power DMS upgrade for Accreditation software (\$5,460). Remaining amount covers all software and network maintenance items including phone lease contract, body camera software, license reader software, and fuel pump software, and cyber-security training.
001-0016-516-4000	TRAVEL AND PER DIEM	-	1,100	-	1,100	1,200	FLGISA (\$600); FDLE (\$500)
001-0016-516-4020	AUTOMOBILE ALLOWANCE	3,000	3,900	3,900	3,900	3,900	
001-0016-516-4100	COMMUNICATION SERVICES - PHONE / INTERNET	36,633	36,300	36,300	36,300	37,000	Covers all Town related internet service, data connections, and telephone services. Spectrum (\$26,000); Earthlink, dedicated Line for TH Internet, (\$6,100); Spectrum replacement of Surcom (\$4,200)
001-0016-516-4110	COMMUNICATION SERVICES - CELL PHONES	16,202	17,000	17,000	17,000	18,500	Covers all Town related internet service, data connections, and telephone services.
001-0016-516-4150	COMMUNICATION SERVICES - MOBILE DATA	11,204	13,000	13,000	13,000	13,500	Aircards & iPad data connectivity.
001-0016-516-4400	RENTALS AND LEASES - TELEPHONE	-	-	-	-	-	Lease completes 11/16, transitions to monthly maintenance amount for the remainder of FY 16/17
001-0016-516-4500	INSURANCE - GENERAL	3,674	3,797	3,798	3,988	4,187	Department share of insurance package (5% increase incorporated for projections)
001-0016-516-4640	REPAIR AND MAINTENANCE - RADIOS	9,589	9,458	9,458	9,458	9,600	PD Annual Contract (\$4,068), FD Annual Contract (\$3,618), PW Annual Contract (\$972), Misc maint (\$800)
001-0016-516-4650	REPAIR AND MAINTENANCE - COMPUTERS	6,420	6,000	6,000	6,000	6,000	Covers computer related repair items not covered under warranty.
001-0016-516-5100	OFFICE SUPPLIES	-	250	250	250	250	
001-0016-516-5200	OPERATING SUPPLIES	879	2,000	2,000	2,000	2,000	Covers general supplies related to IT support
001-0016-516-5250	NON-CAPITAL EQUIPMENT	33,482	37,450	37,450	78,997	20,600	Police radio upgrade - P25 (\$52,197); Desktop PC's (\$550x5=\$2,750); iPad pros (\$1,200x3=\$3,600); TCM Scanners (\$900x2=\$1,800); Desktop Printer (\$300x2=\$600); Toughbook's (\$3,000x3=\$9,000); Battery backups (\$60x20=\$1,200); Monitors (\$150x20=\$3,000); Standing desks (\$500x1=\$500); Laptops (\$700x3=\$2,100); Webcams (\$100x5=\$500); Police Bluetooth printers (\$500x5=\$2,500); Server upgrades (\$2,000)
001-0016-516-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	10,003	11,820	11,820	11,820	12,100	FLGISA (\$200), Lynda com (\$420), Office 365 (\$11,200)
001-0016-516-5500	TRAINING	2,527	10,525	10,525	10,525	10,600	FLGISA (\$225); FDLE (\$250); Energov (\$5,000); Tyler 10 Training Carry-Forward (\$5,000)
001-0016-516-6450	MACHINERY AND EQUIPMENT - TECHNOLOGY	-	7,500	7,500	6,000	52,197	Fire department security cameras (\$6,000)
<b>TOTALS</b>		<b>344,211</b>	<b>387,376</b>	<b>387,383</b>	<b>425,984</b>	<b>421,750</b>	

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## POLICE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0021-521-1100	EXECUTIVE SALARIES	147,094	181,225	181,958	209,331	214,731	Police Chief & Police Lieutenant
001-0021-521-1200	REGULAR SALARIES	622,836	627,211	586,143	633,287	667,719	11 Police Officers, 1 Office Manager, & 1 Office Specialist
001-0021-521-1210	REGULAR SALARIES - BUILT-IN ADDITIONAL HOURS	20,063	25,473	22,162	25,637	27,000	Includes funds/hours necessary to provide 2 patrol officers per shift. Also provides for an overlap/swing shift to enhance police presence during busier times or to cover shift vacancies.
001-0021-521-1400	OVERTIME	22,479	50,000	20,000	35,000	35,000	Includes personal leave coverage 48%, special events 6%, court/depositions 5%; training 26%; late calls/investigations 5%; marine patrol 6%; misc 4%
001-0021-521-1402	OVERTIME - PD BILLABLE	2,768	4,900	4,900	4,900	4,900	Outside details and paid assistance during special events
001-0021-521-1500	INCENTIVE PAY - EDUC/TRAIN CERT	10,656	11,880	9,934	8,280	8,280	Educational credits as mandated by FDLE
001-0021-521-1520	UNIFORM ALLOWANCE	3,600	3,900	3,900	3,900	3,900	Paid to employee to offset dry-cleaning
001-0021-521-2100	FICA	61,403	69,111	63,129	70,115	73,266	
001-0021-521-2200	RETIREMENT	174,070	197,125	188,983	226,580	242,946	General emp 10.66%; Special risk 25.73%
001-0021-521-2301	HEALTH INSURANCE	97,132	109,936	98,249	115,155	120,908	
001-0021-521-2302	DENTAL INSURANCE	2,499	2,757	2,599	2,736	2,757	
001-0021-521-2303	LIFE AND DISABILITY INSURANCE	6,007	6,220	5,736	5,747		
001-0021-521-2304	VISION INSURANCE	617	727	667	727	738	
001-0021-521-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	243	249	271	284	286	
001-0021-521-2400	WORKERS COMP	22,255	20,205	19,221	20,182	21,191	Department share of Worker's Comp Ins (5% increase incorporated for projections)
001-0021-521-2500	UNEMPLOYMENT	6,706	-	550	-	-	
001-0021-521-3100	PROFESSIONAL SERVICES	1,881	2,400	2,400	2,400	2,400	New employee start-up costs (average per new employee for psych test, physical, & polygraph \$900). Misc add'l testing for animal bites, blood exposures, etc.
001-0021-521-3400	CONTRACTUAL SERVICES - FIRE ALARM	760	900	900	900	900	Fire Alarm monitoring & inspection of PD
001-0021-521-3410	CONTRACTUAL SERVICES	12,553	-	-	-	-	Contractual services - Robidoux & STARS assistance
001-0021-521-3460	CONTRACTUAL SERVICES - COPIER	619	1,000	1,000	1,000	1,000	Copier Maint
001-0021-521-4000	TRAVEL AND PER DIEM	1,426	7,500	5,500	7,500	7,500	General training sessions (\$2,000); FLA-PAC Conf & Training (\$1,000); FDLE & CJIS User's Conf (\$1,000); FL Police Chief/IACP Conferences (\$1,500); On-Site Reaccreditation (\$2,000)
001-0021-521-4200	POSTAGE	745	1,000	1,000	1,000	1,000	Percentage attributed to specific department
001-0021-521-4300	UTILITY SERVICES	4,719	5,035	4,875	5,119	5,119	Water & Electric (5% increase incorporated for projections in FY 21/22)
001-0021-521-4400	RENTALS AND LEASES	91	100	100	100	100	Portion of postage machine rental \$100
001-0021-521-4450	RENTALS & LEASES - CODE RED	1,000	2,500	2,500	2,500	2,500	Split between PD & FD (\$5,000 total)
001-0021-521-4500	INSURANCE - GENERAL	44,236	46,332	46,144	48,451	50,874	Department share of insurance package (5% increase incorporated for projections)

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POLICE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0021-521-4600	REPAIR & MAINTENANCE	1,178	1,500	1,500	1,500	1,500	Misc equipment
001-0021-521-4610	REPAIR AND MAINTENANCE - VEHICLES	10,984	15,500	18,700	20,000	20,000	Per vehicle (9 vehicles total): Annual svc; 7 oil chgs; 2 brake svcs; min of 1 set tires per vehicle; misc repairs; radar/speedometer maintenance & certification
001-0021-521-4700	PRINTING AND BINDING	370	1,500	1,500	1,000	1,000	Warning citations; business cards; parking citations; letterhead; misc forms
001-0021-521-4900	OTHER CHARGES AND OBLIGATIONS	2,658	5,000	5,000	10,460	10,460	Ads, background check costs; leads on line, noise meter certifications, Crimestoppers
001-0021-521-5100	OFFICE SUPPLIES	1,992	4,000	1,000	1,500	1,500	Misc office supplies
001-0021-521-5200	OPERATING SUPPLIES	4,385	6,000	1,200	1,200	1,200	All misc items, lubricants, lab supplies, instruction supplies, tapes, etc.
001-0021-521-5210	FUEL	26,527	24,304	32,232	33,844	33,844	5% increase incorporated in projections for FY 21/22
001-0021-521-5220	UNIFORMS	6,381	7,500	2,000	4,000	4,000	Uniforms for sworn/reserve personnel, civilian personnel, & citizens watch volunteers: leather gear, hats, bike & boat uniforms, badges, insignias, patches, & misc repairs
001-0021-521-5240	ANIMAL CONTROL	-	1,000	500	500	500	Supplies & Equip (\$250); Co-pay for County spay/neuter (\$250)
001-0021-521-5250	NON-CAPITAL EQUIPMENT	6,952	20,000	3,500	15,000	15,000	Taser upgrade with signal sidearm (\$9,741); Drug Terminator (\$588); Ballistic Vest (\$710); Vest Cover (\$140); Online Police Academy (\$1,650); Misc items under \$5,000 threshold.
001-0021-521-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,250	1,915	1,915	1,915	1,915	IACP \$150; FPCA \$250; VPCA \$200; FL Law Enf books \$300; Prop & Evid Asso \$25; PIOA \$50; CFA Membership \$150; FLA-PAC \$150; Notary \$125; Lobby Tools \$100; Accreditation Software Fee \$300; FPIA \$30; LEEDA \$50; FL Blue Book \$35
001-0021-521-5500	TRAINING	2,119	6,000	3,000	7,650	7,650	Majority budgeted in Police Ed fund. Registration for above sessions \$2,275; TASER \$775
001-0021-521-5520	TRAINING - TUITION REIMBURSEMENT	-	3,000	3,000	3,000	3,000	Reimbursement for continuing education
001-0021-521-6400	MACHINERY AND EQUIPMENT	37,814	-	-	-	-	Upgraded noise measuring equipment
001-0021-521-6470	MACHINERY AND EQUIPMENT- VEHICLES	43,943	34,791	34,791	45,000	47,500	Replacement patrol vehicle
<b>TOTALS</b>		<b>1,415,011</b>	<b>1,509,696</b>	<b>1,382,659</b>	<b>1,577,400</b>	<b>1,644,084</b>	

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FIRE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0022-522-1100	EXECUTIVE SALARIES	130,361	177,134	177,162	182,124	187,424	Fire Chief & Deputy Chief
001-0022-522-1200	SALARIES	508,476	620,547	618,163	651,839	685,515	12 firefighter EMTs/Paramedics & 1 Office Manager
001-0022-522-1210	REGULAR SALARIES - BUILT-IN ADDITIONAL HOURS	38,596	51,672	51,752	54,259	56,767	Includes additional funds/hours necessary to schedule 4 firefighters per shift
001-0022-522-1400	OVERTIME	114,731	100,000	140,000	140,000	140,000	Shift coverages to maintain 24/7 operations
001-0022-522-1410	OVERTIME - TRAINING	4,111	6,000	6,000	6,500	6,500	Covers all regional Fire training as well as required EMS recertification
001-0022-522-1500	INCENTIVE PAY - EDUC/TRAIN CERT	6,493	6,360	9,180	9,000	9,000	Reimbursed by State- see corresponding revenue account 1-335.2000
001-0022-522-1505	INCENTIVE PAY - PUMP OPERATOR CERT	5,400	6,000	6,600	6,600	6,600	\$600 per designated employee for pump operator certification
001-0022-522-1510	INCENTIVE PAY - PARAMEDIC STIPEND	41,888	58,240	58,240	58,240	58,240	\$5,824 per designated employee for Paramedic certification (10 total personnel)
001-0022-522-1516	FIRE MARSHALL / INSPECTOR	3,365	7,500	7,500	7,500	7,500	
001-0022-522-1520	UNIFORM ALLOWANCE	3,128	4,200	4,200	4,200	4,200	\$300 per FF/yr for dry cleaning
001-0022-522-2100	FICA	65,753	79,442	83,737	86,909	90,082	
001-0022-522-2200	RETIREMENT	210,950	252,653	269,612	275,124	303,070	General emp 10.66%; Special risk 25.73%
001-0021-522-2301	HEALTH INSURANCE	76,738	109,849	99,374	115,155	120,908	
001-0021-522-2302	DENTAL INSURANCE	1,428	2,757	2,603	2,736	2,757	
001-0021-522-2303	LIFE AND DISABILITY INSURANCE	5,702	7,259	6,856	5,647	5,747	
001-0021-522-2304	VISION INSURANCE	450	727	691	727	738	
001-0021-522-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	214	249	284	284	286	
001-0022-522-2400	WORKERS COMPENSATION	18,800	23,433	22,450	23,573	24,751	Department share of Worker's Comp Ins (5% increase incorporated for projections)
001-0022-522-2500	UNEMPLOYMENT	-	-	275	-	-	
001-0022-522-3400	CONTRACTUAL SERVICES - FIRE ALARM	297	400	400	400	400	Fire alarm monitoring service \$400
001-0022-522-3401	CONTRACTUAL SERVICES - MEDICAL	5,263	5,200	5,600	5,700	5,700	Medical oxygen; maintenance for 2 cardiac monitors; bio-waste pickups
001-0022-522-3410	CONTRACTUAL SERVICES - ACCREDITATION	-	-	-	51,300	34,900	Facilitation of Fire Services Accreditation Process: First Year - Community Risk Assessment, Standards of Cover, & Strategic Plan. Second Year - Self-assessment process
001-0022-522-3420	CONTRACTUAL SERVICES - EQUIPMENT	5,885	4,500	5,600	6,000	6,000	Air pack maintenance, SCBA maintenance & fit testing, ladder testing, air quality testing & compressor maintenance, maint on small engines; stretcher & stair chair maint; annual pump testing
001-0022-522-3460	CONTRACTUAL SERVICES - COPIER	156	125	500	500	500	Copier maintenance contract
001-0022-522-4000	TRAVEL AND PER DIEM	-	3,000	1,500	3,000	3,000	Nat'l Fire Academy \$360; FL Fire Academy \$1,000; VLC mtgs \$140; Civic Plus Webpage Training \$1,500
001-0022-522-4200	POSTAGE SERVICES	311	500	500	500	500	Percentage attributed to specific department
001-0022-522-4300	UTILITY SERVICES	16,925	14,414	17,196	18,056	18,056	Water & Electric (5% increase incorporated for projections)
001-0022-522-4400	RENTALS AND LEASES	26	50	500	50	50	Portion of postage machine rental \$50
001-0022-522-4450	RENTALS & LEASES - CODE RED	1,000	2,500	2,500	2,500	2,500	Split between PD & FD (\$5,000 total).

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FIRE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0022-522-4500	INSURANCE - GENERAL	32,964	37,323	36,884	38,728	40,665	Department share of insurance package (5% increase incorporated for projections)
001-0022-522-4501	INSURANCE - FLOOD	17,044	19,601	20,866	23,996	27,595	Flood insurance for 2 structures on this property (15% increase estimated)
001-0022-522-4600	REPAIR & MAINTENANCE	513	3,000	5,000	2,000	2,000	Maint of mech tools & equip - small engines, chain saws, extrication tool, gas monitor, & thermal imager.
001-0022-522-4610	REPAIR & MAINTENANCE - VEHICLE	12,798	14,000	14,000	14,000	14,000	Preventative maintenance & repair for all department vehicles.
001-0022-522-4700	PRINTING & BINDING	523	200	700	200	200	
001-0022-522-4900	OTHER CHARGES & OBLIGATIONS	3,780	3,500	3,500	3,500	3,500	Newspaper ads, license fees, recertifications, employee physicals.
001-0022-522-5100	OFFICE SUPPLIES	786	1,000	1,500	1,500	1,500	General office supplies
001-0022-522-5200	OPERATING SUPPLIES	4,210	5,500	5,500	5,000	5,000	Cleaning supplies, batteries, general maintenance supplies
001-0022-522-5210	FUEL	8,384	7,532	13,920	14,616	14,616	5% increase projection for 21/22
001-0022-522-5220	UNIFORMS	10,222	9,000	9,000	9,000	9,000	Replacement uniform items for 15 employees.
001-0022-522-5225	UNIFORMS - BUNKER GEAR	14,874	9,000	9,000	8,000	3,000	Bunker gear - each set (\$2,500), plus \$500/yr for repairs
001-0022-522-5230	OPERATING SUPPLIES - MEDICAL	14,764	16,000	18,000	18,000	18,000	Various rescue supplies; employee flu shots
001-0022-522-5250	NON-CAPITAL EQUIPMENT	6,973	6,000	5,000	12,000	7,500	Replacement hose; opticom traffic preemption device; replacement refrigerators; misc firefighting & EMS equipment, as needed
001-0022-522-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,800	3,500	4,000	8,000	6,000	VCFCA \$300; FFCA \$275; IAFC \$400; Fire Marshal \$300; NFPA \$250; NFPA Code Refresh \$2,000; Target Solutions \$2,300; Check-it inventory program \$2,000
001-0022-522-5500	TRAINING	2,158	7,500	7,500	7,500	7,500	Burn Building Sessions; Technical Rescue Training; Employee specific training requests; Civic Plus Webpage Training
001-0022-522-5520	TRAINING - TUITION REIMBURSEMENT	1,842	4,500	5,500	4,500	4,500	Reimbursement for continuing education
001-0022-522-6400	MACHINERY AND EQUIPMENT	-	32,000	15,000	32,000	46,500	Lucas CPR Device (\$17,000); Bunker Gear Extractor (\$15,000) - tractor contingent upon grant reimbursement
001-0022-522-6470	MACHINERY AND EQUIPMENT-VEHICLES	-	-	-	-	-	
001-0022-522-9305	TRANSFER TO CAPITAL FIRE EQUIP FUND - 305	50,000	25,000	25,000	25,000	25,000	Reserve fund for capital fire equipment
<b>TOTALS</b>		<b>1,451,082</b>	<b>1,748,867</b>	<b>1,798,845</b>	<b>1,945,963</b>	<b>2,017,767</b>	

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BUILDING / CODE ENFORCEMENT

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0024-524-1100	EXECUTIVE SALARIES	51,209	52,802	64,439	51,750	53,050	Planning & Development Director - 50% (split with P&Z)
001-0024-524-1150	EXECUTIVE SALARIES - BUILDING	84,618	89,344	88,662	91,262	93,862	Chief Building Official
001-0024-524-1200	REGULAR SALARIES	56,997	57,628	62,335	80,162	84,062	Code Compliance Manager; Part-Time Short Term Rental Enforcement Officer
001-0024-524-1250	REGULAR SALARIES - BUILDING	163,612	179,711	180,143	189,012	199,412	Building Inspector; Office Manager; 2 Permit Technicians
001-0024-524-1400	OVERTIME	-	1,500	1,500	1,500	1,500	Estimated overtime for Code Enforcement personnel
001-0024-524-1450	OVERTIME - BUILDING	415	1,500	1,500	1,500	1,500	Estimated overtime for Building personnel
001-0024-524-1500	INCENTIVE PAY - ENERGGOV TRAINING	5,001	2,500	2,500	2,500	2,500	
001-0024-524-1515	MANAGER STIPEND						
	INCENTIVE PAY - FLOODPLAIN MANAGER	10,018	12,500	12,500	12,500	12,500	
	STIPEND & ASST TO FP MGT STIPEND						
001-0024-524-1516	INCENTIVE PAY - FIRE INSPECTOR	2,356	-	-	-	-	
	STIPEND						
001-0024-524-2100	FICA	11,571	8,793	10,842	10,240	10,638	
001-0024-524-2150	FICA - BUILDING	15,569	21,960	21,941	22,818	23,812	
001-0024-524-2200	RETIREMENT	18,802	21,200	22,653	23,781	25,686	General emp 10.66%; Senior mgmt 28.85%
001-0024-524-2250	RETIREMENT - BUILDING	24,177	30,025	29,176	32,670	37,028	General emp 10.66%
001-0024-524-2301	HEALTH INSURANCE	12,248	10,994	12,567	11,515	12,091	
001-0024-524-2302	DENTAL INSURANCE	17	276	312	274	276	
001-0024-524-2303	LIFE AND DISABILITY INSURANCE	906	961	1,008	615	615	
001-0024-524-2304	VISION INSURANCE	66	73	82	73	74	
001-0024-524-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	26	25	32	28	29	
001-0024-524-2351	HEALTH INSURANCE - BUILDING	32,141	36,645	36,825	38,385	40,303	
001-0024-524-2352	DENTAL INSURANCE - BUILDING	777	919	912	912	919	
001-0024-524-2353	LIFE AND DISABILITY INSURANCE - BUILDING	2,030	2,102	1,990	1,882	1,862	
001-0024-524-2354	VISION INSURANCE - BUILDING	201	242	241	242	246	
001-0024-524-2355	EMPLOYEE ASSISTANCE PLAN (EAP) - BUILDING	79	83	95	95	95	
001-0024-524-2400	WORKERS COMP	1,968	1,429	1,429	1,500	1,575	Department share of Worker's Comp Ins (5% increase incorporated for projections)
001-0024-524-2450	WORKERS' COMP - BUILDING	9,840	7,861	7,861	8,254	8,667	Department share of Worker's Comp Ins (5% increase incorporated for projections)
001-0024-524-2550	UNEMPLOYMENT - BUILDING	3,300	-	1,100	-	-	
001-0024-524-3100	PROFESSIONAL SERVICES	198	62,500	17,500	47,500	2,500	CRS Consultation to assist with compliance of new CRS manual and to maintain our current Class 5 rating (\$2,500); Watershed Mgmt Plan for Class 3 or 4 rating (\$15,000 in FY 20/21 & \$45,000 in FY 21/22)
001-0024-524-3400	CONTRACTUAL SERVICES - BLDG INSP	37,914	2,500	2,500	2,500	2,500	Building Inspector / Permit Temp services
001-0024-524-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,101	2,000	2,100	2,100	2,100	Off-site storage as result of recommendations from records management study
001-0024-524-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	296	1,000	1,000	1,000	1,000	Imaging documents for permanent retention

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BUILDING / CODE ENFORCEMENT

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0024-524-3460	CONTRACTUAL SERVICES - COPIER	703	750	775	1,000	1,000	Maintenance for printer and copier (total \$2,000/yr., split with P&Z)
001-0024-524-3470	CONTRACTUAL SERVICES - RENTALS	12,070	12,075	12,070	-	-	Short term rental activity monitoring service
001-0024-524-4000	TRAVEL AND PER DIEM	3	3,550	-	4,550	3,550	FACE Educ Conf \$1,000; NFIP Annual Educ Conf \$1,550; FACE Courses (2) \$2,000
001-0024-524-4005	TRAVEL AND PER DIEM - BUILDING	2,411	7,075	4,650	6,575	5,775	BOAF Conf \$800; CRS Conf \$650; FFMA Conf \$600; FABTO Educ Training \$900; Tyler Connect \$1,625; Apprentice 4-yr program for bldg insp \$1,200; Permit Tech Classes \$600
001-0024-524-4020	AUTO ALLOWANCE	3,000	1,950	2,775	1,950	1,950	Planning & Development Director - 50% (split with P&Z)
001-0024-524-4200	POSTAGE SERVICES	870	1,200	1,000	1,100	1,200	Percentage attributed to specific department
001-0024-524-4300	UTILITY SERVICES	8,336	6,881	8,386	8,805	8,805	Water & Electric (5% increase incorporated for projection in 21/22)
001-0024-524-4400	RENTALS & LEASES	131	150	150	150	150	Portion of postage machine rental
001-0024-524-4450	RENTALS & LEASES - CODE RED	500	-	-	-	-	
001-0024-524-4500	INSURANCE - GENERAL	8,619	9,293	9,106	9,561	10,039	Department share of insurance package (5% increase incorporated for projections)
001-0024-524-4600	REPAIR & MAINTENANCE	1,064	300	300	300	300	office equipment
001-0024-524-4610	REPAIR AND MAINTENANCE - VEHICLE	1,601	2,500	2,500	3,500	3,500	Routine oil changes, misc repair and maintenance for 4 vehicles
001-0024-524-4700	PRINTING AND BINDING	731	750	1,000	1,000	1,000	Office forms, business cards
001-0024-524-4900	OTHER CHARGES & OBLIGATIONS	1,226	1,000	2,000	1,500	1,500	Legal Publications - News Journal and Recording Fees
001-0024-524-4950	BANK SERVICE FEES	623	550	750	750	750	On-line Payments
001-0024-524-5100	OFFICE SUPPLIES	1,982	2,750	2,750	2,750	2,750	Office supplies (paper, folders, binders, etc.)
001-0024-524-5200	OPERATING SUPPLIES	1,783	2,200	2,200	2,300	2,300	Official uniforms and name tags (\$1,000); Community Outreach supplies - general & CRS (\$1000); Permit specialist books & materials (\$300)
001-0024-524-5210	FUEL	3,564	3,277	4,159	4,367	4,367	5% increase incorporated for projection in 21/22
001-0024-524-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
001-0024-524-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	927	2,510	3,000	1,745	1,625	BOAF \$305; FABTO (3) \$150, FFMA \$100, ICC \$135, ASFFPM \$110, State FACE (4) \$220; Vol FACE (4) \$80; AACE \$75; Central FL Fire Insp Assoc \$35; NFPA \$175; State NFPA \$150; Amazon Prime \$30; Notary Renewals (1) \$120
001-0024-524-5500	TRAINING	199	2,030	400	2,595	2,030	FACE Level 4 Cert or FACE Conf \$565; AACE Conf \$900; Level 1 FACE Cert for Bldg Insp (2) \$1,130
001-0024-524-5515	TRAINING - BUILDING	1,932	7,259	5,235	6,809	5,609	BOAF Conf \$450; Apprentice 4-yr program for bldg insp \$3,200; CRS Conf \$399; FFMA Conf \$300; FABTO Conf \$310; Tyler Connect \$950; FABTO training \$400; Permit Tech Classes (2) \$800; Permit Tech Tests \$400
001-0024-524-5520	TRAINING - TUITION REIMBURSEMENT	-	1,500	-	2,000	2,000	Reimbursement for continuing education
001-0024-524-6200	BUILDING IMPROVEMENTS	-	-	-	17,980	-	Building & Code administration area efficiency remodel (\$17,980)
001-0024-524-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
001-0024-524-6470	MACHINERY AND EQUIPMENT - VEHICLES	-	-	-	-	-	
<b>TOTALS</b>		<b>600,728</b>	<b>678,623</b>	<b>648,951</b>	<b>717,858</b>	<b>680,623</b>	

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EMERGENCY MANAGEMENT

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0025-525-3100	PROFESSIONAL SERVICES - GRANT WRITING	745					
001-0025-525-3450	CONTRACTUAL SERVICES - COMPUTER	166					
001-0025-525-4910	OTHER CHARGES & OBLIGATIONS - CAT B	29,465					
001-0025-525-4915	FDLE - OTHER CHARGES & OBLIGATIONS - MATERIALS & SUPPLIES	2,688		4,846			
001-0025-525-4920	AFG - OTHER CHARGES & OBLIGATIONS - MATERIALS & SUPPLIES	948					
001-0025-525-5200	SUPPLIES & MATERIALS	-	50,111				
001-0025-525-5250	NON-CAPITAL EQUIPMENT	25,412					
001-0025-525-5301	ROAD MATERIALS/SUPP-SIGNS-CAT C	1,800					
	<b>TOTALS</b>	<b>61,224</b>	<b>50,111</b>	<b>4,846</b>	<b>-</b>	<b>-</b>	

PUBLIC WORKS

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0039-538-3100	PROFESSIONAL SERVICES - STORMWATER	-	1,500	1,500	1,500	1,500	Possible evaluation of stormwater trouble areas
001-0039-538-4600	STORMWATER MAINTENANCE	7,185	6,100	7,500	7,500	7,500	Pond maint spraying \$1,800; Electric \$4,000 for fountains at stormwater ponds; Fountain Pump replacement, if needed, \$1,000; Contingency for problems \$700
001-0039-539-1100	EXECUTIVE SALARIES	37,581	24,398	26,362	27,587	28,525	General Manager 35%
001-0039-539-1200	REGULAR SALARIES	98,369	97,044	91,647	102,736	110,016	Public Works Office Manager, 2 Crew Leaders, & 5 Maintenance Techs 35%
001-0039-539-1400	OVERTIME	2,766	3,500	3,500	4,420	4,420	
001-0039-539-1402	OVERTIME - PW BILLABLE	-	400	400	400	400	
001-0039-539-1500	INCENTIVE PAY - STORMWATER CERT	3,913	4,940	4,940	3,232	3,232	Stormwater certification recognition (\$260); On-Call incentive is \$100 per week for individual on-call, split w/ Water Fund
001-0039-539-2100	FICA	10,511	9,850	9,781	10,966	11,182	
001-0039-539-2200	RETIREMENT	11,543	13,762	13,198	14,557	16,804	General emp 10.66%
001-0039-539-2301	HEALTH INSURANCE	21,238	23,087	22,349	24,182	25,391	
001-0039-539-2302	DENTAL INSURANCE	495	579	553	575	579	
001-0039-539-2303	LIFE AND DISABILITY INSURANCE	1,005	1,223	1,335	1,221	1,221	
001-0039-539-2304	VISION INSURANCE	93	153	146	153	155	
001-0039-539-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	51	52	58	60	60	
001-0039-539-2400	WORKERS COMP	7,181	6,762	6,762	7,100	7,455	Department share of Worker's Comp Ins (5% increase incorporated in projections)
001-0039-539-3100	PROFESSIONAL SERVICES	1,999	2,300	2,300	2,300	2,300	Engineering specs (\$2,000)
001-0039-539-3110	PROFESSIONAL SERVICES - SEWER GRANTS	15,956	5,000	5,000	-	10,000	Engineering assistance with sewer grant submittals (\$10,000)
001-0039-539-3400	CONTRACTUAL SERVICES - JANITORIAL	11,500	-	-	-	-	Janitorial services for the cleaning of town hall, council chambers, police dept, and fire dept admin
001-0039-539-3420	CONTRACTUAL SERVICES - TEMP HELP	-	-	-	-	-	Temp day labor for maintenance for Town owned properties
001-0039-539-3430	CONTRACTUAL SERVICES - PEST CONTROL	6,799	7,350	7,350	7,350	7,350	Pest control for town hall, police dept, fire dept, public works (lawn & bldgs)
001-0039-539-3440	CONTRACTUAL SERVICES - TREE TRIMMING	1,495	10,000	10,000	10,000	10,000	Professional annual tree trimming (\$8,000); Misc tree trimming needs (\$2,000)
001-0039-539-3460	CONTRACTUAL SERVICES - COPIER	291	300	500	500	500	
001-0039-539-4000	TRAVEL & PER DIEM	-	2,780	2,780	2,780	2,780	Schools & conferences (Governor's Conf, APWA; FL Stormwater Assoc., WorkZone Traffic Safety, FWPCOA & MOTI schools, etc.)
001-0039-539-4200	POSTAGE SERVICES	514	578	578	578	578	Percentage attributed to specific department
001-0039-539-4300	UTILITY SERVICES	2,789	2,976	3,242	3,404	3,404	Water & Electric (5% increase incorporated in projections for FY 21/22)
001-0039-539-4310	VOLUSIA COUNTY LAND FILL	-	100	100	100	100	Includes records and destruction fees
001-0039-539-4400	RENTALS & LEASES	65	5,050	5,050	5,050	5,050	Specialty equip rental \$2,800; Portion of postage machine rental \$250; Contingency for emergencies \$2,000
001-0039-539-4450	RENTALS & LEASES - CODE RED	1,000	-	-	-	-	Split between departments
001-0039-539-4500	INSURANCE - GENERAL	13,223	12,925	13,460	14,133	14,840	Department share of insurance package (5% increase incorporated in projections)
001-0039-539-4600	REPAIR AND MAINTENANCE	143,740	65,000	65,000	65,000	65,000	Repair & maint of Town owned properties, facilities, and grounds (\$65,000) to include: A/C maint, Fire extinguisher testing & replacement, Fire alarm testing, Town generator maintenance (3).
001-0039-539-4610	REPAIR AND MAINTENANCE - VEHICLE	2,728	4,500	4,500	4,500	4,500	1 major tune-up per vehicle, 2 preventative maint per vehicle, 2 sets of tires 3 vehicles. Doesn't include 2 vehicles assigned to water dept
001-0039-539-4620	REPAIR & MAINTENANCE - EQUIPMENT	6,658	7,500	7,500	7,500	7,500	Backhoe and Gator service (split with water); tractor, 4 mowers, 5 saws, 3 pumps, 4 blowers, 4 weed eaters, 2 edgers, 1 portable generator, etc.
001-0039-539-4700	PRINTING & BINDING	244	300	500	500	500	Forms, letterhead, envelopes
001-0039-539-4900	OTHER CHARGES & OBLIGATIONS	2,219	3,505	3,505	3,505	3,505	Legal ads \$1,000; fuel tank registration \$25; Misc \$375; NPDES permit \$1,125; NJ ad \$900; NJ subscription \$40; A&T listing \$40
001-0039-539-5100	OFFICE SUPPLIES	372	1,000	1,000	1,000	1,000	Includes supplies for auction filing system and Backflow Prevention program; general office supplies - pens, paper, toner, etc.

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PUBLIC WORKS

PUBLIC WORKS

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0039-539-5200	OPERATING SUPPLIES	18,694	13,500	13,500	16,000	16,000	Misc maint supplies and materials, oil, grease, janitorial supplies, hand tools, trash bags & dog waste bags for parks, sand and sand bags, janitorial supplies
001-0039-539-5210	FUEL	5,558	5,080	7,119	7,475	7,475	5% increase incorporated in projections for 21/22
001-0039-539-5220	UNIFORMS	2,411	4,250	4,250	4,250	4,250	Includes rain gear, hats, safety vests, safety goggles, boots, pants, shorts, town shirts
001-0039-539-5250	NON-CAPITAL EQUIPMENT	18,765	5,050	5,050	5,050	5,050	Misc equipment as needed \$4,000; 5 portable radio batteries \$1,050 (split w/ water fund)
001-0039-539-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,020	1,894	2,054	1,894	1,894	APWA \$1,200; FL Stormwater Assoc. \$500; Sunshine Safety Council \$194
001-0039-539-5500	TRAINING	541	2,903	2,903	2,903	2,930	Registration / enrollment for conferences/schools stated in 4000 account
001-0039-539-5520	TRAINING - TUITION REIMBURSEMENT	-	-	-	1,000	1,000	Reimbursement for continuing education
001-0039-539-6200	BUILDINGS	-	-	-	-	-	
001-0039-539-6300	IMPROVEMENTS OTHER THAN BUILDING	24,120	-	-	49,500	-	Replacement 2 Retaining Walls at corners of Tina Marie Drive & South Peninsula Drive
001-0039-539-6400	MACHINERY AND EQUIPMENT	17,703	6,300	6,300	4,164	-	Replacement John Deere Gator (\$8,327 total - split w/ Water Fund)
001-0039-539-6470	MACHINERY AND EQUIPMENT - VEHICLES	18,183	13,237	13,237	-	13,991	Truck replacement split w/ water fund (Total = \$27,473)
001-0039-539-9307	TRANSFER TO CAPITAL FACILITY MAINT FUND - 307	25,000	25,000	25,000	25,000	25,000	Reserve fund for capital maintenance on town buildings
001-0039-541-4300	UTILITY SERVICE - STREET LIGHTS	21,211	20,988	21,818	22,909	22,909	Electric (5% increase incorporated for projections in 21/22)
001-0039-541-4600	REPAIR & MAINTENANCE - ROW	9,531	11,400	11,400	11,400	11,400	Town wide street sweeping for stormwater maint \$7,000; Additional sweepings after storms or major events \$1,200; Salfish grading \$2,850; Maint of North Turn crosswalk beacon \$350
001-0039-541-5300	ROAD MATERIALS/SUPPLIES	7,990	14,000	14,000	14,000	14,000	Asphalt patching materials, concrete supplies, striping supplies and services, street sign replacement, reflectors (\$6,000); Salfish Drive shell material (\$2,000); Stop bars/crosswalks (\$6,000)
001-0039-541-5310	ROAD MATERIALS & SUPPLIES - ROW MAINT	625	2,000	2,000	2,000	2,000	Fill dirt, sod, erosion control; traffic cone replacements
	<b>TOTALS</b>	<b>584,875</b>	<b>450,116</b>	<b>451,027</b>	<b>501,934</b>	<b>485,246</b>	

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PARKS AND RECREATION

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
001-0072-572-1100	EXECUTIVE SALARIES	76,487	60,098	62,062	65,079	67,895	67,895	Cultural Services Manager 70%; Public Works Manager 35%
001-0072-572-1200	REGULAR SALARIES	98,269	95,923	91,647	102,736	110,016	110,016	Public works general employees 35%
001-0072-572-1400	OVERTIME	5,161	5,000	5,000	5,400	5,400	5,400	
001-0072-572-2100	FICA	13,673	12,616	12,440	13,549	14,322	14,322	
001-0072-572-2200	RETIREMENT	15,085	16,764	16,050	18,965	21,681	21,681	General emp 10.66%
001-0072-572-2301	HEALTH INSURANCE	25,494	28,217	27,479	29,556	31,033	31,033	
001-0072-572-2302	DENTAL INSURANCE	596	708	681	702	708	708	
001-0072-572-2303	LIFE AND DISABILITY INSURANCE	1,389	1,535	1,469	1,432	1,534	1,534	
001-0072-572-2304	VISION INSURANCE	130	198	191	187	189	189	
001-0072-572-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	62	64	71	73	73	73	
001-0072-572-2400	WORKERS COMP	1,968	1,968	1,968	2,066	2,170	2,170	Department share of Worker's Comp Ins (5% increase incorporated in projections)
001-0072-572-3100	PROFESSIONAL SERVICES	6,360	11,950	3,100	8,650	5,950	5,950	Arborist services for park tree eval, as needed (\$1,000); Environmental monitoring & reporting on Tim Oaks Mangroves (\$950); Dog Park: tree trimming, removal of dead trees/stumps (\$6,700)
001-0072-572-3400	CONTRACTUAL SERVICES - LANDSCAPE MAINTENANCE	6,925	6,450	8,875	9,440	9,440	9,440	Landscaping maintenance at Tim Oaks Gardens (\$6,400); Historic Marker cleaning (\$1,540); Ant Spraying in Park Playground & Pavilion areas (\$1,500)
001-0072-572-4000	TRAVEL AND PER DIEM	836	2,900	900	1,650	1,650	1,650	Florida Parks & Rec conf (\$950); FRPA Agency Directors Summit (\$500); VLC meetings \$200
001-0072-572-4020	AUTO ALLOWANCE	2,769	3,900	3,900	3,900	3,900	3,900	
001-0072-572-4300	UTILITY SERVICES	18,558	18,161	18,111	19,017	19,017	19,017	Water & Electric (5% increase incorporated in projections for 21/22)
001-0072-572-4410	STATE LAND LEASE - GREEN MOUND	300	300	300	300	300	300	Green Mound lease for historic property within Ponce Preserve
001-0072-572-4500	INSURANCE - GENERAL	8,483	10,541	10,542	11,069	11,623	11,623	Department share of insurance package (5% increase incorporated in projections)
001-0072-572-4600	REPAIR AND MAINTENANCE	8,069	7,000	17,900	8,050	8,050	8,050	Mulch and crushed rock for maintenance of various parks throughout the Town (\$6,000); Replacement awning fabrics (3) in Pollard Park (\$1,050); Misc repairs in parks (\$1,000)
001-0072-572-4700	PRINTING AND BINDING	51	275	3,000	1,000	1,000	1,000	
001-0072-572-4800	PROMOTIONAL ACTIVITIES	3,834	3,600	1,200	6,000	6,000	6,000	Children's holiday events (Halloween, Christmas, Easter)
001-0072-572-4900	OTHER CHARGES & OBLIGATIONS	1,404	850	875	850	850	850	Advertising (\$500); Parks Directors Luncheon (\$350)
001-0072-572-5100	OFFICE SUPPLIES	203	200	200	200	200	200	ECHO Rangers supplies (\$300); Shirts (\$150); Outreach Supplies (\$250); Ponce Preserves the Planet (\$500)
001-0072-572-5200	OPERATING SUPPLIES	2,345	1,700	1,800	1,800	1,800	1,800	Flags (\$300); Holiday decorations (\$2,000); Benches for Ponce Preserve & Elbers parks (\$1,500); Park rules sign (\$800); 2 Acorn seats for Ponce Preserve playground (\$3,500); 2 replacement bench swings (\$1,500); Bench swing frame (\$1,500)
001-0072-572-5250	NON-CAPITAL EQUIPMENT-PARKS & REC	20,901	6,700	12,000	11,100	9,500	9,500	Arbor Day Foundation Tree City USA (\$15); FRPA (\$160); NRPA (\$175); Canva-Marketing website subscription (\$120); Govt Social Media (\$185); FL Municipal Communications Assoc (\$100); Amazon Prime (\$80)
001-0072-572-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,282	1,000	850	850	850	850	Parks & Rec Workshops (\$100); FRPA Conf (\$300); FPRA Agency Directors Summit (\$300)
001-0072-572-5500	TRAINING	645	2,400	1,050	700	700	700	Reimbursement for continuing education
001-0072-572-5520	TRAINING - TUITION REIMBURSEMENT	-	-	-	-	-	-	
001-0072-572-6200	BUILDING IMPROVEMENTS	-	-	-	-	-	-	
001-0072-572-6300	IMPROVEMENTS OTHER THAN BUILDING	-	63,500	39,900	70,000	25,000	25,000	Elber's Sunset Park rip rap revetment replacement (\$40,000); Addition of 2 shade structures for Pollard Park Pickleball courts (\$30,000)
001-0072-572-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	-	
<b>TOTALS</b>		<b>321,239</b>	<b>364,518</b>	<b>343,561</b>	<b>394,322</b>	<b>360,850</b>	<b>360,850</b>	

22

LOCAL OPTION GAS TAX .06  
(FUND 002)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
002-0000-312-4100	1ST LOCAL OPTION FUEL TAX - .06 OLD	88,348	83,584	89,095	75,000	66,000	Estimate from Volusia County
002-0000-381-9000	TRANSFER FROM RESERVES	-	1,416	-	10,000	19,000	FY 20/21 fund balance is \$88,278, per audit of FY 19/20
	<b>TOTAL</b>	<b>88,348</b>	<b>85,000</b>	<b>89,095</b>	<b>85,000</b>	<b>85,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENDITURES</b>							
002-0002-541-5300	ROAD MATERIALS & SUPPLIES	-	-	-	-	-	
002-0002-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
002-0002-541-9100	TRANSFER TO RESERVES	3,348	-	4,095	-	-	
002-0002-541-9121	TRANSFER TO DEBT SERVICE - SRF - 201	85,000	85,000	85,000	85,000	85,000	For payment of SRF loan
	<b>TOTAL</b>	<b>88,348</b>	<b>85,000</b>	<b>89,095</b>	<b>85,000</b>	<b>85,000</b>	

FY 21/22 Fund Balance  
 FY 22/23 Fund Balance  
 FY 23/24 Fund Balance  
 FY 24/25 Fund Balance  
 FY 25/26 Fund Balance

92,373 16th Year of Stormwater Loan  
 82,373 17th Year of Stormwater Loan  
 63,373 18th Year of Stormwater Loan  
 33,373 19th Year of Stormwater Loan  
 0 20th Year of Stormwater Loan

(Add'l \$57,000 will be needed from New Gas Tax Fund to cover payment in last year of loan - FY 25/26)

23



LOCAL OPTION GAS TAX .05  
(FUND 003)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
003-0000-312-4200	2ND LOCAL OPTION FUEL TAX - .05 NEW	65,214	61,189	65,776	54,031	47,288	Estimate from Volusia County
003-0000-361-1000	INTEREST	537	561	128	561	561	
003-0000-381-9000	TRANSFER FROM RESERVES		-	26,096	-	-	FY 20/21 fund balance is \$470,269, per audit of FY 19/20
	<b>TOTAL</b>	<b>65,751</b>	<b>61,750</b>	<b>92,000</b>	<b>54,592</b>	<b>47,849</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENDITURES</b>							
003-0003-541-5300	ROAD MATERIAL / SUPPLIES - RESURFACING	-	-	-	-	-	
003-0003-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	54,750	-	-	-	Ponce de Leon Septic-to-Sewer Project (road construction & stormwater improvements)
003-0003-541-9100	TRANSFER TO RESERVES	58,751	-	-	47,592	40,849	
003-0003-541-9121	TRANSFER TO 201 FUND - DEBT SERVICE	7,000	7,000	7,000	7,000	7,000	For payment of SRF loan
003-0003-541-9309	TRANSFER TO 309 FUND - PONCE DE LEON SEWER PROJECT		-	85,000	-	-	For reconstruction & stormwater improvements to roadway
	<b>TOTAL</b>	<b>65,751</b>	<b>61,750</b>	<b>92,000</b>	<b>54,592</b>	<b>47,849</b>	

FY 21/22 Fund Balance \$470,369  
 FY 22/23 Fund Balance \$444,273  
 FY 23/24 Fund Balance \$492,273  
 FY 24/25 Fund Balance \$532,273  
 FY 25/26 Fund Balance \$565,273 (need add'l \$57,000, approx, budgeted from this fund for stormwater loan - last payment)

24

DONATIONS  
(FUND 005)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
005-0000-366-0000	DONATIONS - POLICE	175	100	3,000	100	100	Reserve balance \$133 per audit of FY 18/19
005-0000-366-1000	DONATIONS - FIRE	1,163	100	1,500	100	100	Reserve balance \$1,201 per audit of FY 18/19
005-0000-366-3000	DONATIONS - CHRISTMAS PARADE	1,419	1,000	-	1,000	1,000	Reserve balance \$1,271 per audit of FY 18/19
005-0000-366-4000	DONATIONS - PLANNING	-	-	-	-	-	Reserve balance \$101 per audit of FY 18/19
005-0000-366-5000	DONATIONS - HISTORIC	-	-	-	-	-	Reserve balance \$198 per audit of FY 18/19
005-0000-366-6000	DONATIONS - PARKS	-	-	-	-	-	Reserve balance \$55 per audit of FY 18/19
005-0000-366-7000	DONATIONS - DOG PARK	-	-	-	-	-	Reserve balance \$665 per audit of FY 18/19
005-0000-381-9000	TRANSFER FROM RESERVES	8	-	-	-	-	FY 20/21 fund balance is \$3,617, per audit of FY 19/20
<b>TOTAL</b>		<b>2,765</b>	<b>1,200</b>	<b>4,500</b>	<b>1,200</b>	<b>1,200</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENDITURES</b>							
005-0005-599-4810	PROMOTIONAL ACTIVITIES - POLICE	-	100	-	100	100	
005-0005-599-4820	PROMOTIONAL ACTIVITIES - FIRE	1,574	100	400	100	100	
005-0005-599-4840	PROMOTIONAL ACTIVITIES - CHRISTMAS PARADE	1,191	1,000	500	1,000	1,000	
005-0005-599-4850	PROMOTIONAL ACTIVITIES - PLANNING	-	-	-	-	-	
005-0005-599-4860	PROMOTIONAL ACTIVITIES - HISTORIC	-	-	-	-	-	
005-0005-599-4870	PROMOTIONAL ACTIVITIES - PARKS	-	-	-	-	-	
005-0005-599-4880	PROMOTIONAL ACTIVITIES - DOG PARK	-	-	-	-	-	
005-0005-599-9100	TRANSFER TO RESERVES	-	-	3,600	-	-	
<b>TOTAL</b>		<b>2,765</b>	<b>1,200</b>	<b>4,500</b>	<b>1,200</b>	<b>1,200</b>	

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ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23
<b>REVENUES</b>						
006-0000-381-8001	TRANSFER FROM GENERAL FUND	-	-	-	-	-
006-0000-381-9000	TRANSFER FROM RESERVES	-	-	1	-	-
<b>TOTAL</b>		-	-	1	-	-

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23
<b>EXPENDITURES</b>						
006-0025-525-3100	PROFESSIONAL SERVICES	-	-	-	-	-
006-0025-525-3410	CONTRACTUAL SERVICES - DEBRIS PICKUP	-	-	-	-	-
006-0025-525-4400	RENTALS & LEASES	-	-	-	-	-
006-0025-525-4600	REPAIR & MAINTENANCE	-	-	-	-	-
006-0025-525-4910	OTHER CHARGES & OBLIGATIONS - ROAD SIGNS	-	-	-	-	-
006-0025-525-9100	TRANSFER TO RESERVES	-	-	-	-	-
006-0025-525-9101	TRANSFER TO GENERAL FUND	-	-	1	-	-
<b>TOTAL</b>		-	-	1	-	-

TREE BANK (FUND 141)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
141-0000-329-0000	TREE ASSESSMENT	6,908	2,500	4,000	4,000	2,500	
141-0000-369-0000	MISC REVENUE	-	-	-	-	-	
141-0000-381-9000	TRANSFER FROM RESERVES	-	5,000	3,500	3,500	5,000	FY 20/21 fund balance \$22,855, per audit of FY 19/20.
<b>TOTAL</b>		<b>6,908</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENDITURES</b>							
141-0141-572-3100	PROFESSIONAL SERVICES	-	-	-	-	-	
141-0141-572-6300	IMPROVEMENTS OTHER THAN BUILDINGS	-	7,500	7,500	7,500	7,500	Replacement of Live Oak Trees throughout Town
141-0141-572-9100	TRANSFER TO RESERVES	6,908	-	-	-	-	
<b>TOTAL</b>		<b>6,908</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	

27

SIDEWALK (FUND 143)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
143-0000-369-0000	SIDEWALK REVENUE	11,383	2,500	7,500	7,500	5,000	
143-0000-381-9000	TRANSFER FROM RESERVES	-	5,000	-	-	1,000	FY 20/21 fund balance \$56,245 per audit of FY 19/20.
	<b>TOTAL</b>	<b>11,383</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>6,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENDITURES</b>							
143-0143-541-4600	REPAIR & MAINTENANCE	-	-	-	-	-	
143-0143-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	7,500	6,000	6,000	6,000	Sidewalk Improvements Townwide
143-0143-541-9100	TRANSFER TO RESERVES	11,383	-	1,500	1,500	-	
	<b>TOTAL</b>	<b>11,383</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>6,000</b>	

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PARKS RECREATION (FUND 144)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
144-0000-324-6100	RECREATION IMPACT FEES	3,478	3,826	5,565	5,395	5,395	Projected 12 Single Family Residences and 2 Multi-Family Residences
144-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	FY 20/21 fund balance \$14,594 per audit of FY 19/20.
<b>TOTAL</b>		<b>3,478</b>	<b>3,826</b>	<b>5,565</b>	<b>5,395</b>	<b>5,395</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENDITURES</b>							
144-0144-572-5250	NON-CAPITAL EQUIPMENT	-	450	450	450	450	Plaques to identify historic trees (\$450)
144-0144-572-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
144-0144-572-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
144-0144-572-9100	TRANSFER TO RESERVES	3,478	3,376	5,115	4,945	4,945	
<b>TOTAL</b>		<b>3,478</b>	<b>3,826</b>	<b>5,565</b>	<b>5,395</b>	<b>5,395</b>	

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COMMUNITY CENTER (FUND 145)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
145-0000-349-0000	PICCI PAYMENT TOWARDS UTILITIES	1,348	1,989	1,911	2,006	2,006	
145-0000-366-0000	DONATIONS	-	-	-	-	-	
145-0000-381-8001	TRANSFER FROM GENERAL FUND	48,000	45,000	50,000	50,000	50,000	
145-0000-381-9000	TRANSFER FROM RESERVES	-	-	20,000	-	-	FY 20/21 fund balance \$26,435 per audit of FY 19/20.
	<b>TOTAL</b>	<b>49,348</b>	<b>46,989</b>	<b>71,911</b>	<b>52,006</b>	<b>52,006</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
145-0145-572-4300	UTILITY SERVICES	6,883	7,957	7,642	8,024	8,024	75% electricity (25% paid by PICCI); (100% water paid by PICCI)
145-0145-572-4500	INSURANCE - GENERAL	6,761	6,786	6,786	7,125	7,482	Community Center property insurance
145-0145-572-4600	REPAIR & MAINTENANCE	11,782	7,500	5,000	7,500	7,500	As approved by Town Manager
145-0145-572-5250	NON CAPITAL EQUIPMENT	2,876	-	3,450	-	-	Security Cameras
145-0145-572-6200	BUILDING IMPROVEMENTS	-	-	49,033	-	-	Restroom Remodel
145-0145-572-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	
145-0145-572-9100	TRANSFER TO RESERVES	21,046	24,746	-	29,357	29,000	Planning for future capital improvements
	<b>TOTAL</b>	<b>49,348</b>	<b>46,989</b>	<b>71,911</b>	<b>52,006</b>	<b>52,006</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
146-0000-347-3010	SERVICE CHARGE - CULTURAL CLASSES	1,360	1,400	500	1,400	1,400	
146-0000-369-0000	OTHER MISC REVENUE - DONATIONS	743	500	500	500	500	
146-0000-381-8001	TRANSFER FROM GENERAL FUND	66,000	68,000	67,000	69,000	73,000	Transfer from General Fund
146-0000-381-9000	TRANSFER FROM RESERVES	-	83	-	24	-	FY 20/21 fund balance \$19,650 per audit of FY 19/20.
<b>TOTAL</b>		<b>68,103</b>	<b>69,983</b>	<b>68,000</b>	<b>70,924</b>	<b>74,900</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
146-0146-573-1100	EXECUTIVE SALARIES	16,674	15,300	15,300	16,080	16,860	Cultural Services Manager 30%
146-0146-573-1200	REGULAR SALARIES	18,464	17,703	18,450	19,443	20,803	Museum Educator, part-time position
146-0146-573-1400	OVERTIME	99	-	101	-	-	
146-0146-573-2100	FICA	2,743	2,525	2,525	2,717	2,881	
146-0146-573-2200	RETIREMENT	3,111	3,450	3,431	3,890	4,480	
146-0146-573-2301	HEALTH INSURANCE	1,911	2,199	2,210	2,303	2,442	General emp 10%
146-0146-573-2302	DENTAL INSURANCE	56	55	55	55	55	
146-0146-573-2303	LIFE AND DISABILITY INSURANCE	156	134	128	113	113	
146-0146-573-2304	VISION INSURANCE	18	15	14	15	15	
146-0146-573-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	5	5	6	6	6	
146-0146-573-2400	WORKERS COMP	1,968	1,429	1,429	1,500	1,575	Amount attributed to specific department (5% increase incorporated in projections)
146-0146-573-3100	PROFESSIONAL SERVICES	-	1,000	-	1,000	1,000	Arborist and historic expertise
146-0146-573-3400	CONTRACTUAL SERVICES	1,926	1,100	1,750	1,750	1,750	Pest Control \$195; Termite Treatment \$962 (paid every 5 yrs); Lawn Pest Control \$420; Security monitoring \$910.
146-0146-573-4000	TRAVEL AND PER DIEM	-	1,100	-	1,100	1,100	
146-0146-573-4300	UTILITY SERVICES	4,035	4,813	3,898	4,093	4,093	Water & Electric (5% increase incorporated in projections)
146-0146-573-4500	INSURANCE - GENERAL	2,860	2,983	2,984	3,133	3,290	Museum property insurance (5% increase incorporated for projections)
146-0146-573-4501	INSURANCE - FLOOD	5,735	6,595	6,015	6,316	6,632	Flood insurance for 3 structures on this property (5% increase incorporated into projections)
146-0146-573-4600	REPAIR & MAINTENANCE	4,590	2,200	2,200	2,200	2,200	Misc building & grounds maint
146-0146-573-4700	PRINTING & BINDING	216	275	275	275	275	Name plates for displays, color brochures, handouts
146-0146-573-4810	PROMOTIONAL ACTIVITIES - CULTURAL CLASSES	1,347	1,400	500	1,400	1,400	
146-0146-573-4900	OTHER CHARGES AND OBLIGATIONS	71	400	100	400	400	Advertising of events and relating themes
146-0146-573-5100	OFFICE SUPPLIES	152	250	150	250	250	
146-0146-573-5200	OPERATING SUPPLIES	703	1,200	800	1,325	1,325	Museum-quality materials for artifact protection & packaging (\$300); Honorarium for speakers (\$300); Outreach supplies (\$300); Refreshments & craft materials for museum programs (\$300)
146-0146-573-5250	NON-CAPITAL EQUIPMENT	73	3,152	5,000	900	900	Picture frames & display materials (\$200); Artifact acquisitions (\$500); Gift shop items (\$200)
146-0146-573-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	239	250	210	210	210	FL & Nat'l Trust for Historic Preservation
146-0146-573-5500	TRAINING	-	450	150	450	450	
146-0146-573-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
146-0146-573-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
146-0146-573-9100	TRANSFER TO RESERVES	951	-	319	-	395	
<b>TOTAL</b>		<b>68,103</b>	<b>69,983</b>	<b>68,000</b>	<b>70,924</b>	<b>74,900</b>	

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ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
150-0000-337-7000	LOCAL GOVT - VC ECHO GRANT	231,239	348,023	28,324	-	-	Payments in partial installments, as expenditures are made. Total grant approved \$394,047.50
150-0000-381-8302	TRANSFER FROM 302 FUND - LAND ACQUISITION FUND	46,492	-	-	-	-	Town's matching funds
150-0000-381-9000	TRANSFER FROM RESERVES	292,622	765,010	28,324	28,324	-	FY 20/21 fund balance \$34,439 per audit of FY 19/20.
	<b>TOTAL</b>	<b>570,353</b>	<b>1,113,033</b>	<b>28,324</b>	<b>28,324</b>	<b>-</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
150-0150-572-3100	PROFESSIONAL SERVICES	18,834	134,675	-	-	-	Final design, permitting, bidding assistance (\$102,795) & construction oversight (\$31,880)
150-0150-572-5250	NON-CAPITAL EQUIPMENT	2,300	2,300	-	-	-	Bicycle Rack (\$2,300)
150-0150-572-6200	BUILDINGS	181,361	284,250	-	-	-	Pickleball courts (\$54,800); Restroom (\$114,700); Pavilion (\$39,200); Racquetball court (\$54,300); Basketball court (\$21,250)
150-0150-572-6300	IMPROVEMENTS OTHER THAN BUILDING	302,396	543,290	-	-	-	Mobilization, site prep, utilities & drainage (\$220,280); Landscaping (\$35,700); Parking lot (\$23,590); Sidewalk (34,620); Electrical & Lighting (\$223,300); Resurface Tennis Court (\$5,800)
150-0150-572-6400	MACHINERY & EQUIPMENT	65,462	126,377	-	-	-	Playground equipment with artificial turf, 14 benches, & 4 picnic tables (\$118,227); ECHO Sign (\$5,250); Pollard Park Sign (\$2,900)
151-0151-572-XXXX (302)	TRANSFER TO LAND ACQUISITION FUND	-	-	-	28,324	-	Transfer of fund close-out dollars back to Land Acquisition Fund
150-0150-572-9100	TRANSFER TO RESERVES	-	22,141	28,324	-	0	Project Contingency
	<b>TOTAL</b>	<b>570,353</b>	<b>1,113,033</b>	<b>28,324</b>	<b>28,324</b>	<b>-</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
151-0000-337-7000	LOCAL GOVT - VC ECHO GRANT	115,396	-	26,665	-	-	Payments in partial installments, as expenditures are made. Total grant approved \$175,000
151-0000-381-8302	TRANSFER FROM 302 FUND - LAND ACQUISITION FUND	-	-	-	-	-	Town's matching funds
151-0000-381-9000	TRANSFER FROM RESERVES	140,411	41,109	23,246	21,595	-	FY 20/21 fund balance \$23,246 per audit of FY 19/20.
<b>TOTAL</b>		<b>255,807</b>	<b>41,109</b>	<b>49,911</b>	<b>21,595</b>	<b>-</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
151-0151-572-3100	PROFESSIONAL SERVICES	5,232	-	3,254	-	-	Final design, permitting, & construction oversight (\$20,000)
151-0151-572-5250	NON-CAPITAL EQUIPMENT	-	-	1,518	-	-	ECHO Sign
151-0151-572-6300	IMPROVEMENTS OTHER THAN BUILDING	113,000	-	23,544	-	-	Sidewalk, Electrical & Lighting
151-0151-572-6400	MACHINERY & EQUIPMENT	137,575	-	-	-	-	Playground equipment with artificial turf; Bench swings
151-0151-572-XXXX	TRANSFER TO LAND ACQUISITION FUND (302)	-	41,109	-	21,595	-	Transfer of fund close-out dollars back to Land Acquisition Fund
151-0151-572-9100	TRANSFER TO RESERVES	-	-	21,595	-	0	Project Contingency
<b>TOTAL</b>		<b>255,807</b>	<b>41,109</b>	<b>49,911</b>	<b>21,595</b>	<b>-</b>	

POLICE EDUCATION (FUND 160)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
160-0000-351-1000	TRAFFIC & CRIMINAL FINES	1,194	1,200	1,200	1,200	1,200	Anticipated from citations & criminal cases FY 20/21 fund balance \$11,237 per audit of FY 19/20.
160-0000-381-9000	TRANSFER FROM RESERVES	-	2,800	2,800	800	800	
	<b>TOTAL</b>	<b>1,194</b>	<b>4,000</b>	<b>4,000</b>	<b>2,000</b>	<b>2,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
160-0160-521-4000	TRAVEL AND PER DIEM	-	2,000	2,000	1,000	1,000	General training travel expenses
160-0160-521-5500	TRAINING	600	2,000	2,000	1,000	1,000	General training registration
160-0160-521-9100	TRANSFER TO RESERVES	594	-	-	-	-	
	<b>TOTAL</b>	<b>1,194</b>	<b>4,000</b>	<b>4,000</b>	<b>2,000</b>	<b>2,000</b>	

DEBT SERVICE - STORMWATER IMPROVEMENTS (FUND 201)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
201-0000-381-8000	TRANSFER 001 - CELL TOWER LEASE	23,184	23,184	23,184	23,184	23,184	Cell Tower Lease revenue
201-0000-381-8001	TRANSFER 001 - TELECOM TAX	16,500	16,400	16,400	16,400	16,400	Telecommunication Tax revenue
201-0000-381-8002	TRANSFER 002 FUND - OLD GAS TAX	85,000	85,000	85,000	85,000	85,000	Old Gas Tax revenue
201-0000-381-8003	TRANSFER 003 FUND - NEW GAS TAX	7,000	7,000	7,000	7,000	7,000	New Gas Tax revenue
201-0000-381-8402	TRANSFER ENTERPRISE FUNDS - 402 & 403	25,000	25,000	25,000	25,000	25,000	Enterprise Fund revenue - Refuse & Sewer
201-0000-381-9000	TRANSFER FROM RESERVES	-	2	2	1	1	FY 20/21 fund balance \$2,729 per audit of FY 19/20.
<b>TOTAL</b>		<b>156,684</b>	<b>156,586</b>	<b>156,586</b>	<b>156,585</b>	<b>156,585</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
201-0201-517-7100	DEBT SERVICE - PRINCIPLE	131,066	134,602	134,602	138,191	141,875	Stormwater Improvements Loan - FY 21/22 is the 16th year of a 20 year loan
201-0201-517-7200	DEBT SERVICE - INTEREST	12,759	10,992	10,992	9,197	7,355	
201-0201-517-7300	DEBT SERVICE - GRANT ALLOCATION FEE	12,760	10,992	10,992	9,197	7,355	
201-0201-517-9100	TRANSFER TO RESERVES	99	-	-	-	-	
<b>TOTAL</b>		<b>156,684</b>	<b>156,586</b>	<b>156,586</b>	<b>156,585</b>	<b>156,585</b>	

DEBT SERVICE - TOWN HALL (FUND 203)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
203-0000-381-2000	TRANSFER FROM RESERVES	-	-	-	827	360	FY 20/21 fund balance \$2,408 per audit of FY 19/20.
203-0000-381-8302	TRANSFER 302 - LAND ACQ FUND	328,445	327,842	327,842	327,000	328,000	
	<b>TOTAL</b>	<b>328,445</b>	<b>327,842</b>	<b>327,842</b>	<b>327,827</b>	<b>328,360</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
203-0203-517-7100	DEBT SERVICE - PRINCIPAL	258,000	268,000	268,000	279,000	291,000	Town Hall Loan - FY 21/22 is the 17th year of a 20 year loan
203-0203-517-7200	DEBT SERVICE - INTEREST	70,445	59,842	59,842	48,827	37,360	
203-0203-517-9100	TRANSFER TO RESERVES	-	-	-	-	-	
	<b>TOTAL</b>	<b>328,445</b>	<b>327,842</b>	<b>327,842</b>	<b>327,827</b>	<b>328,360</b>	

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LAND ACQUISITION (FUND 302)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
302-0000-314-1000	UTILITY SERVICE TAX - ELECTRICITY	371,598	364,076	371,951	371,951	371,951	Utility Tax based on consumption
302-0000-314-8000	UTILITY SERVICE TAX - PROPANE	11,109	12,556	13,786	13,786	13,786	Utility Tax based on consumption
302-0000-323-7000	FRANCHISE FEE - SOLID WASTE	33,657	31,926	34,501	34,501	34,501	franchise on commercial haulers, roll offs doing business within town
302-0000-361-1000	INTEREST	998	1,085	232	232	232	
302-0000-381-9000	TRANSFER FROM RESERVES		-	-	-	-	FY 20/21 fund balance \$167,230 per audit of FY 19/20.
	<b>TOTAL</b>	<b>417,362</b>	<b>409,643</b>	<b>420,470</b>	<b>420,470</b>	<b>420,470</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
302-0302-519-6100	LAND ACQUISITION	-	-	-	-	-	
302-0302-519-9100	TRANSFER TO RESERVES	42,425	122,910	133,737	143,389	92,470	
302-0302-519-9123	TRANSFER TO DEBT SERVICE - 203 FUND	328,445	327,842	327,842	327,000	328,000	Transfer to 203 fund
302-0302-519-9150	TRANSFER TO POLLARD PARK PROJECT - 150 FUND	46,492	-	-	(28,324)	-	Transfer to 150 fund - Pollard Park Project
302-0302-519-9151	TRANSFER TO LIGHTHOUSE PARK PROJECT - 151 FUND	-	(41,109)	(41,109)	(21,595)	-	Transfer to 151 fund - Davies Lighthouse Park Project
	<b>TOTAL</b>	<b>417,362</b>	<b>409,643</b>	<b>420,470</b>	<b>420,470</b>	<b>420,470</b>	

Fund Balance 20/21 \$167,230  
 Fund Balance 21/22 \$300,967  
 Fund Balance 22/23 \$444,356  
 Fund Balance 23/24 \$536,826  
 Fund Balance 24/25 \$626,826

Estimated reserve after final town hall loan payment in FY 24/25

CAPITAL FIRE EQUIPMENT (FUND 305)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
305-0000-381-8001	TRANSFER FROM GENERAL FUND	50,000	25,000	25,000	25,000	25,000	
302-0000-381-9000	TRANSFER FROM RESERVES	-	167,690	170,600	-	-	FY 20/21 fund balance \$200,000 per audit of FY 19/20.
	<b>TOTAL</b>	<b>50,000</b>	<b>192,690</b>	<b>195,600</b>	<b>25,000</b>	<b>25,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
305-0000-526-6470	MACHINERY AND EQUIPMENT - VEHICLES	-	192,690	195,600	-	-	Purchase of ambulance with powerlift for stretcher
305-0305-526-9100	TRANSFER TO RESERVES	50,000	-	-	25,000	25,000	
	<b>TOTAL</b>	<b>50,000</b>	<b>192,690</b>	<b>195,600</b>	<b>25,000</b>	<b>25,000</b>	

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CAPITAL FACILITY MAINT (FUND 307)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
307-0000-381-8001	TRANSFER FROM GENERAL FUND	25,000	25,000	25,000	25,000	25,000	
307-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	FY 20/21 fund balance \$25,000 per audit of FY 19/20.
	<b>TOTAL</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
307-0307-526-9100	TRANSFER TO RESERVES	25,000	25,000	25,000	25,000	25,000	Reserve specific to general capital needs of the town's various facilities
	<b>TOTAL</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	



ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>							
309-0000-334-3500	SURWMD GRANT	-	-	407,206	400,000	-	Payments in partial installments, as expenditures are made.
309-0000-369-0000	CITY OF PORT ORANGE	-	-	116,023	100,000	-	Payments in partial installments, as expenditures are made.
309-0000-382-9401	TRANSFER FROM 401 FUND - WATER FUND	-	-	5,000	-	-	Water improvements
309-0000-381-9003	TRANSFER FROM 003 FUND - NEW GAS TAX FUND	-	-	85,000	-	-	Stormwater improvements & road reconstruction
309-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	23,519	-	
	<b>TOTAL</b>	-	-	<b>613,229</b>	<b>523,519</b>	-	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	AMENDED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
309-0309-535-3100	PROFESSIONAL SERVICES	-	-	50,000	28,300	-	
309-0309-535-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
309-0309-535-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	539,710	495,219	-	
309-0309-535-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	
309-0309-535-9100	TRANSFER TO RESERVES	-	-	23,519	-	-	Reserve at end of project to be transferred back to 003 Fund
	<b>TOTAL</b>	-	-	<b>613,229</b>	<b>523,519</b>	-	

WATER OP/MAINT (FUND 401)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>								
401-0000-343-3000	WATER UTILITY - SALES	1,503,735	1,471,919	1,466,679	1,466,679	1,466,679	1,466,679	Estimate based upon various permits plus 14 new single-family residences, 2 multi-family residences, 2 demo & rebuild of single-family residences, & 3 additions to single-family residences
401-0000-343-3100	CONNECTION FEES							
		3,365	4,490	6,730	4,900	4,900	4,490	
	FIRELINES	5,412	5,100	5,100	5,100	5,100	5,100	
401-0000-343-3300	PENALTIES - LATE PAYMENTS	20,915	7,500	17,500	17,500	17,500	17,500	Late payments
401-0000-343-3400	HYDRANT METER FEE	400	200	200	200	200	200	
401-0000-361-1000	INTEREST	1,382	1,244	333	333	333	333	
401-0000-369-0000	OTHER MISCELLANEOUS REVENUE	1,285	750	250	250	250	250	
401-0000-382-9000	TRANSFER FROM RESERVES	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>1,536,494</b>	<b>1,491,203</b>	<b>1,496,792</b>	<b>1,494,962</b>	<b>1,494,962</b>	<b>1,494,552</b>	<b>FY 20/21 fund balance \$1,288,818 per audit of FY 19/20.</b>

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>								
401-0401-533-1100	EXECUTIVE SALARIES	66,217	65,356	67,040	68,654	68,654	70,145	Town Manager 15%, Finance Manager 25%, General Manager 30%
401-0401-533-1200	REGULAR SALARIES	149,902	168,371	163,093	171,251	171,251	182,041	30% of PW employees; in addition to Admin employees as follows: Utility Billing 75%, Office Specialist 50%
401-0401-533-1400	OVERTIME	2,431	3,398	3,398	3,232	3,232	3,232	For waterbreak afterhour response
401-0401-533-1500	INCENTIVE PAY - ON CALL, WATER & BACKFLOW CERTIFICATIONS	22,005	21,510	21,510	26,947	26,947	26,947	Water & Backflow certification recognition (Water I is \$3,500; Water II is add'l \$1,500; Backflow is \$260); On-Call incentive is \$100 per week for individual on-call, split w/ PW
401-0401-533-1501	INCENTIVE PAY - UB STIPEND	2,121	-	-	-	-	-	Stipend for cross-training an employee in utility billing.
401-0401-533-2100	FICA	20,039	20,124	19,598	21,038	21,038	21,977	same percentage as used for salaries allocated to this fund
401-0401-533-2200	RETIREMENT	29,792	34,913	34,189	37,953	37,953	41,672	same percentage as used for salaries allocated to this fund
001-0401-533-2301	HEALTH INSURANCE	32,973	35,546	34,080	37,233	37,233	39,094	same percentage as used for salaries allocated to this fund
001-0401-533-2302	DENTAL INSURANCE	754	891	851	885	885	891	same percentage as used for salaries allocated to this fund
001-0401-533-2303	LIFE AND DISABILITY INSURANCE	2,060	2,335	2,262	2,157	2,157	2,157	same percentage as used for salaries allocated to this fund
001-0401-533-2304	VISION INSURANCE	177	235	223	235	235	239	same percentage as used for salaries allocated to this fund
001-0401-533-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	80	81	89	92	92	93	same percentage as used for salaries allocated to this fund
401-0401-533-2400	WORKERS' COMP	3,078	6,114	6,117	6,423	6,423	6,744	Water Fund's share of worker's compensation insurance
401-0401-533-3100	PROFESSIONAL SERVICES	3,188	5,150	5,650	5,150	5,150	5,150	Fees for collection service (\$150); Engineering, as needed, for any problems that may occur (\$2,000)
401-0401-533-3200	ACCOUNTING AND AUDITING	10,450	10,805	10,803	10,629	10,629	10,788	25% of auditing costs; shared with General Fund
401-0401-533-3400	CONTRACTUAL SERVICES	1,524	2,960	2,960	2,960	2,960	2,960	Water sampling \$320; Annual water quality report \$1,200; Qtrly TTHM and HAA5 testing \$1,440
401-0401-533-3410	CONTRACTUAL SERVICES - PAYMENTS TO PORT ORANGE	752,109	752,732	753,698	753,698	753,698	753,698	Payments to Port Orange (water)
401-0401-533-3450	CONTRACTUAL SERVICES - SENSUS	2,145	2,200	2,400	2,400	2,400	2,400	SENSUS autoread support (\$2,200)
401-0401-533-3460	CONTRACTUAL SERVICES - COPIER	32	-	-	-	-	-	
401-0401-533-4000	TRAVEL AND PER DIEM	-	5,000	3,000	3,000	3,000	3,000	Travel and meals for training, conferences shown in line item 5500
401-0401-533-4020	AUTO ALLOWANCE	600	585	585	585	585	585	Town Manager 15%
401-0401-533-4200	POSTAGE SERVICES	2,390	2,500	2,500	2,500	2,500	2,500	Pro-rata share to mail bills
401-0401-533-4300	UTILITY SERVICES	483	485	480	504	504	504	Water & Electric (5% increase incorporated in projections)
401-0401-533-4400	RENTALS AND LEASES	209	1,000	1,000	1,000	1,000	1,000	Specialty equipment \$262; Portion of postage meter \$738
401-0401-533-4500	INSURANCE - GENERAL	7,758	8,228	8,171	8,580	8,580	9,009	Water Fund's share of insurance package
401-0401-533-4600	REPAIR AND MAINTENANCE	4,788	12,500	10,000	10,000	10,000	10,000	Supplies for water line maintenance & repairs; meter locks
401-0401-533-4610	REPAIR & MAINTENANCE - VEHICLE	2,208	4,000	4,000	4,000	4,000	4,000	One major tune-up per vehicle; 2 preventative maintenance per vehicle; 1/2 cost of JD Gator repair & maint
401-0401-533-4620	REPAIR AND MAINTENANCE-EQUIPMENT	1,398	3,000	3,000	3,000	3,000	3,000	50% of the cost of backhoe repairs, tractor repairs, saws, edgers, trimmers and blowers
401-0401-533-4630	REPAIR AND MAINTENANCE-HYDRANTS	8,353	9,000	12,451	10,000	10,000	10,000	Painting, repairs, and maintenance to fire hydrants town wide
401-0401-533-4700	PRINTING AND BINDING	797	1,500	1,750	1,750	1,750	1,750	Forms, copies, letterhead, envelopes, door hangers, CCR (Annual Water Quality Report - printing only)

WATER OP/MAINT (FUND 401)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
401-0401-533-4900	OTHER CHARGES & OBLIGATIONS	4,649	6,514	6,514	6,550	6,550	DEP water operating permit \$500; Port Orange pre-treatment fee \$500; Health Dept operating permit \$4,500; FWPCOA State Licenses \$350; Sunshine State Locates \$264
401-0401-533-4950	BANK SERVICE FEES	11,217	7,500	16,000	16,000	16,000	Bank Svs Fees & On-line Payments
401-0401-533-5100	OFFICE SUPPLIES	176	750	750	750	750	Includes general office supplies, pens, paper, toner, etc.
401-0401-533-5200	OPERATING EXPENSES	585	800	800	800	800	Includes misc shop supplies, utility locating paint/markers
401-0401-533-5210	FUEL	5,344	4,814	6,639	6,971	6,971	5% increase projection for 21/22
401-0401-533-5250	NON-CAPITAL EQUIPMENT	6,034	5,050	5,050	5,050	5,050	5 Portable Radio Batteries (\$1,050); Misc tools (\$1,000); Meter boxes/lids (\$3,000)
401-0401-533-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	667	1,340	1,340	1,340	1,340	AWWA (American Water Works Association) \$230; FL Rural Water Assoc \$235; FSA \$500; FWPCOA \$375
401-0401-533-5500	TRAINING	995	1,850	1,850	1,850	1,850	Registration for conferences, short courses - FW&PCOA short school x2 (\$500); Books and materials (\$200); PW Luncheon (\$125); Misc training (\$105); FW&PCOA Backflow tester cert x2 (\$750); FRWA x2 (\$170); allocated percentage of town manager & finance manager training
401-0401-533-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
401-0401-533-6400	MACHINERY & EQUIPMENT	-	10,000	-	13,754	-	Replacement John Deere Gator (\$8,327 total - split w/ PW); Portable valve operator and telescopic valve key (\$9,590)
401-0401-533-6470	MACHINERY & EQUIPMENT - VEHICLES	-	13,237	13,237	-	13,991	Truck replacement split w/ public works (Total = \$27,982)
401-0401-533-9100	TRANSFER TO RESERVES	279,699	158,092	163,976	141,443	121,500	
401-0401-533-9101	TRANSFER TO GF - IT SERVICES	35,067	38,738	38,738	42,598	42,175	10% of total IT department budget transferred to General Fund
401-0401-533-9114	TRANSFER TO DEBT SVC - SRF - 411	62,000	62,000	62,000	62,000	62,000	For water system improvements debt service
401-0401-533-9309	TRANSFER TO PONCE DE LEON PROJECT - 309	-	-	5,000	-	-	For water system improvements as part of the Ponce de Leon Circle Project
	<b>TOTAL</b>	<b>1,536,494</b>	<b>1,491,203</b>	<b>1,496,792</b>	<b>1,494,962</b>	<b>1,494,552</b>	

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REFUSE (FUND 402)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>								
402-0000-343-4000	SERVICE CHARGE - SOLID WASTE	401,177	396,000	402,070	403,200	403,200	403,200	Increase due to new solid waste contract (\$30/month x 1,120 customers x 12 months)
402-0000-380-1000	TRANSFER FROM RESERVES	-	-	-	8,873	16,364	16,364	FY 20/21 fund balance \$36,745 per audit of FY 19/20.
	<b>TOTAL</b>	<b>401,177</b>	<b>396,000</b>	<b>402,070</b>	<b>412,073</b>	<b>419,564</b>	<b>419,564</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>								
402-0402-534-3400	CONTRACTUAL SERVICES	354,919	355,212	357,011	374,573	382,064	382,064	Increase due to new solid waste contract (\$27.87/month x 1,120 customers x 12 months)
402-0402-534-3410	CONTRACTUAL SERVICES - EXTRA YARD WASTE PICKUPS	-	-	-	-	-	-	
402-0402-534-9100	TRANSFER TO RESERVES	8,758	3,288	7,559	-	-	-	
402-0402-534-9101	TRANSFER TO GENERAL FUND	25,000	25,000	25,000	25,000	25,000	25,000	
402-0402-534-9121	TRANSFER TO DEBT SERVICE - SRF - 201	12,500	12,500	12,500	12,500	12,500	12,500	
	<b>TOTAL</b>	<b>401,177</b>	<b>396,000</b>	<b>402,070</b>	<b>412,073</b>	<b>419,564</b>	<b>419,564</b>	

SEWER (FUND 403)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>								
403-0000-324-2100	IMPACT FEE - SEWER - PORT ORANGE	28,320	26,152	28,020	26,152	26,152	26,152	Estimate based upon various permits plus 14 new connections (\$1,868 for each single-family residence)
403-0000-343-5000	SEWER UTILITY - SALES	1,017,326	985,793	1,017,998	1,017,998	1,017,998	1,017,998	Based on historical receipts
403-0000-343-5100	SEWER CONNECTION FEES	18,200	19,600	25,200	16,800	16,800	16,800	Estimate based upon various permits plus 14 new connections (\$1,400 for each single-family residence)
403-0000-349-1000	OTHER CHARGES FOR SERVICE - ADMINISTRATIVE FEE	22,713	23,122	23,122	23,538	23,538	23,962	Paid to Town from Port Orange for processing billing
403-0000-349-7000	SEWER ENERGY CHARGE	-	-	-	-	-	-	
403-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	-	FY 20/21 fund balance \$8,986 per audit of FY 19/20.
<b>TOTAL</b>		<b>1,086,559</b>	<b>1,054,667</b>	<b>1,094,340</b>	<b>1,084,488</b>	<b>1,084,488</b>	<b>1,084,912</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>							
403-0403-535-3410	CONTRACTUAL SERVICES - PAYMENTS TO PORT ORANGE	1,017,326	988,475	1,017,998	1,017,998	1,017,998	Payment to Port Orange
403-0403-535-5800	IMPACT FEES & CONNECTION FEES	46,520	45,752	53,220	42,952	42,952	Impact fees to Port Orange
403-0403-535-9100	TRANSFER TO RESERVES	2,713	440	-	-	-	
403-0403-535-9101	TRANSFER TO GENERAL FUND	7,500	7,500	10,622	11,038	11,462	
403-0403-535-9121	TRANSFER TO DEBT SERVICE - SRF - 201	12,500	12,500	12,500	12,500	12,500	
<b>TOTAL</b>		<b>1,086,559</b>	<b>1,054,667</b>	<b>1,094,340</b>	<b>1,084,488</b>	<b>1,084,912</b>	

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EXPANSION (FUND 404)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>								
404-0000-324-2100	IMPACT FEES - PONCE INLET	9,162	14,252	15,270	14,252	14,252	14,252	Estimate based upon various permits plus 14 new connections (\$1,018 for each single-family residence)
404-0000-324-2110	IMPACT FEES - PORT ORANGE	16,245	25,270	27,075	25,270	25,270	25,270	Estimate based upon various permits plus 14 new connections (\$1,805 for each single-family residence)
404-0000-380-1000	TRANSFER FROM RESERVES	-	-	-	-	-	-	FY 20/21 fund balance \$127,082, per audit of FY 19/20.
<b>TOTAL</b>		<b>25,407</b>	<b>39,522</b>	<b>42,345</b>	<b>39,522</b>	<b>39,522</b>	<b>39,522</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>								
404-0404-533-3100	PROFESSIONAL SERVICES	-	-	-	-	-	-	
404-0404-533-5250	NON-CAPITAL EQUIPMENT	-	5,000	5,000	5,000	5,000	5,000	Misc. meter & connection hardware
404-0404-533-5300	ROAD MATERIALS & SUPPLIES	-	-	-	-	-	-	
404-0404-533-5800	IMPACT FEES - PORT ORANGE	16,245	25,270	27,075	25,270	25,270	25,270	Portion of impact fees collected that would be paid to Port Orange
404-0404-533-6300	IMPROVEMENTS OTHER THAN BUILDING	-	7,500	7,500	7,500	7,500	7,500	General expansion to include street crossings, borings, directional drills and water main crossings
404-0404-533-6400	MACHINERY & EQUIP	-	-	-	-	-	-	
404-0404-533-9100	TRANSFER TO RESERVES	9,162	1,752	2,770	1,752	1,752	1,752	
<b>TOTAL</b>		<b>25,407</b>	<b>39,522</b>	<b>42,345</b>	<b>39,522</b>	<b>39,522</b>	<b>39,522</b>	

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DEBT SERVICE - WATER SYSTEM IMPROVEMENTS (FUND 411)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>								
411-0000-381-8401	TRANSFER FROM 401 FUND	62,000	62,000	62,000	62,000	62,000	62,000	
411-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	-	FY 20/21 fund balance \$59,212 per audit of FY 19/20.
<b>TOTAL</b>		<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>								
411-0411-517-7100	DEBT SERVICE - PRINCIPAL	51,703	52,227	52,227	52,227	52,756	53,290	Water System Improvement Loan - FY 21/22 is the 5th year of a 20 year loan
411-0411-517-7200	DEBT SERVICE - INTEREST	10,124	9,600	9,600	9,600	9,071	8,537	
411-0411-517-9100	TRANSFER TO RESERVES	173	173	173	173	173	173	
<b>TOTAL</b>		<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	

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CONTRABAND/FORFEITURE (FUND 601)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>REVENUES</b>								
601-0000-358-2000	ASSETS SEIZED / FORFEITED	-	-	-	-	-	-	
601-0000-381-9601	TRANSFER FROM RESERVES	-	-	-	-	7,000	-	FY 20/21 fund balance \$7,033 per audit of FY 19/20.
	<b>TOTAL</b>	-	-	-	-	7,000	-	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 19/20	ADOPTED 20/21	ADOPTED 20/21	ADOPTED 20/21	PROPOSED 21/22	FORECAST 22/23	Comments
<b>EXPENSES</b>								
601-0601-521-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	7,000	-	3 rifles and vehicle racks
601-0601-521-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	-	
601-0601-521-9100	TRANSFER TO RESERVES	-	-	-	-	-	-	
	<b>TOTAL</b>	-	-	-	-	7,000	-	