



TOWN COUNCIL AGENDA SPECIAL MEETING

WEDNESDAY
SEPTEMBER 3, 2025 – 6:00 P.M.

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

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. Tentative Millage Rate and Budget for Fiscal Year 2025/2026.
 - A. Resolution 2025-12 – Adopting a tentative millage rate for fiscal year 2025/2026.
 - B. Ordinance 2025-07 – 1st Reading – Incorporating the final audited budget of fiscal year 2023/2024, amending the budget for fiscal year 2024/2025, and adopting the budget for fiscal year 2025/2026.
5. Adjournment.

*If a person decides to appeal any decision made by the Town Council with respect to any matter considered at a meeting or hearing, he/she will need a record of the proceedings and that for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Persons who require accommodation to attend this meeting should contact the Ponce Inlet Town Hall at 236-2150 **at least 48 hours prior to the meeting** to request such assistance.*

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



Meeting Date: 9/3/2025

Agenda Item: 4

Report to Town Council

Topic: Tentative Millage Rate and Budget for Fiscal Year 2025/2026.

- A. Resolution 2025-12 – Adopting a tentative millage rate for fiscal year 2025/2026.
- B. Ordinance 2025-07 – 1st Reading – Incorporating the final audited budget of fiscal year 2023/2024, amending the budget for fiscal year 2024/2025 and adopting the budget for fiscal year 2025/2026.

Summary: Please see the attached staff memorandum from the Town Manager.

Suggested motion:

- A. To approve Resolution 2025-12 with a tentative millage rate of 6.25 mills.
- B. To approve the first reading of Ordinance 2025-07 as presented.

Requested by: Mr. Disher, Town Manager

Approved by: Mr. Disher, Town Manager



**MEMORANDUM
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: Michael E. Disher, AICP, Town Manager
DATE: August 27, 2025
SUBJECT: Tentative Millage Rate and Budget for FY 25/26

Introduction

This budget is presented to cover three fiscal years – the Final budget for FY 23/24, the Adopted and Amended budgets for FY 24/25, and the Proposed budget for FY 25/26. While the Town’s budget document includes the final budget of the most recent audited year (Final 23/24), this is for information only as that year is closed. For FY 24/25, the adopted budget, mid-year amended budget (per Res. 2025-05) and estimated final amended budget are provided for comparison. The FY 24/25 amended final budget reflects the estimated expenses as we close out the current year. The proposed budget for FY 25/26 has been revised to reflect the priorities of the Town Council expressed at the June and July budget workshops and the regular Council meetings in July and August.

Background

Each year, preparation of next year’s budget begins with meetings of the Essential Services Advisory Board (ESAB) and Cultural Services Board (CSB) to review budgetary proposals from the Fire, Police, Public Works, and Cultural Services Departments. The ESAB met on January 9th and March 6th, while the CSB met on January 6th, March 3rd, and June 2nd. The proposals for next fiscal year were then ranked in terms of priority and then forwarded to the Town Council at the June 10th Preliminary Budget Workshop. The public safety and public works items typically have the greatest impact on the budget.

On April 17, 2025, the Town Council was presented with the results of the audit of the FY 23/24 financial statements. For the 9th year in a row, the Town has received a perfect, comment-free audit.

At the June 10, 2025 preliminary budget workshop, the Council reviewed the Town’s reserve fund levels; the status of reimbursements from 2024 hurricane expenses; anticipated cost increases for insurance and utility rates; existing obligations such as loans and grant matches; the current tax base; and revenue projections. The Council then reviewed a list of significant proposed purchases, construction projects, and professional services to maintain or enhance levels of service for the next

fiscal year. These items included the prioritized list recommended by the ESAB and CSB. The Council indicated its support for these items and directed staff to prepare the proposed budget accordingly.

At the July 15, 2025 budget workshop, the Council was presented with an overview of key public services provided by the Town, projected revenue, General Fund breakdown by department, historic millage rates over the past decade, and an analysis showing the percentage of the total tax paid to all taxing authorities in Volusia County. The Council was then provided with proposals for new equipment, projects, maintenance activities, and professional services. The Council also reviewed and discussed supplementary detailed information on the proposed fire station site feasibility analysis; vehicle leasing program; and firefighter overtime. The Council then heard from the public, discussed which items to include or remove, and directed staff to finalize the budget.

On July 17th, via Res. 2025-07, the Town Council adopted a proposed millage rate of **6.35** to fund the budget items requested and accommodate any unforeseen expenditures between then and the final budget adoption hearing in September. The Council also directed the fire station site feasibility analysis to be included in the FY 25/26 budget; and agreed to maintain firefighter staffing levels at five per shift. Finally, on August 21, 2025, the Town Council further discussed the Town's vehicle leasing program and directed staff to proceed with a hybrid lease/purchase model, in which the Town pays off the remainder of the public works vehicle lease terms to own the vehicles outright, and continues to utilize the lease program for the public safety (police) vehicles in the FY 2025-2026 budget process and long-range capital planning.

Town Reserves, Debt, & Finance Practices

Pursuant to the Town's Reserve Policy¹, reserves are to be used, "...to mitigate current and future risks such as revenue shortfalls, natural disasters, unanticipated expenditures, and to ensure stable tax rates." The policy requires the Town to maintain unrestricted reserves sufficient to cover between 3-9 months of operating expenses. The available reserve levels are determined each year upon completion of the previous year's audit. The audit process provides the most accurate description of how much was spent in the previous fiscal year, as well as the remaining unspent amount that is added to the various reserve funds for the next fiscal year.

At the beginning of FY 24/25, the Town's stabilization reserve and other unassigned fund balance was \$5,352,340, which equates to a 60% reserve or 7.3 months. This represents an increase of \$1,108,116 from the previous year, which was calculated at a 53% reserve, or 6.4 months. The Water Fund Operations and Maintenance (O&M) reserve at the start of FY 24/25 was approximately \$1,001,169, and increase of \$150,307 above last year's reserve of \$850,862.

A complete list of the Town's current reserves has been provided on **Attachment 1** of this memo and within the budget document. Reserves are also noted in the revenue reserve line of each fund. Altogether, a total of \$11,530,538 is held in reserves, including \$5,415,603 in unrestricted funds; \$1,476,314 in restricted funds; \$1,215,660 in assigned funds, \$644,649 in committed funds, \$2,736,021 in enterprise funds; and another \$42,291 in grant project or debt service reserves.

The Town's debt total is currently \$2,367,396. The 2005 Town Hall loan was paid in full in FY 24/25, and the 2006 Stormwater Improvements loan will be paid off in FY 25/26. The 2017 Water System Improvements loan has 12 years remaining. In October 2024, the Town Council approved a seven-year

¹ Res. 2009-04, May 20, 2009

financing plan for a new Quint 75 Fire Apparatus, the first payment of which is due in November 2025. Note that these debts are paid from utility and gas taxes, not from ad valorem (property) taxes.

Loan	Annual Payment	Years Remaining (out of 20)	Total Remaining Payment
Stormwater Improvements	\$156,587	1 out of 20	\$156,587
Water System Improvements	\$61,828	12 out of 20	\$741,936
Quint 75 Fire Apparatus	\$209,839	7 out of 7	\$1,468,873
TOTAL	\$428,254		\$2,367,396

In addition, the Town has pledged a 15% grant match for the S. Peninsula sidewalk project, with \$264,810 expected to be paid by the end of FY 24/25 and \$995,390 remaining for FY 25/26.

Due to its strict adherence to standard governmental accounting practices and purchasing procedures, the Town has received perfect, comment-free audits for the last 9 years. Management closely monitors policies and practices from all departments to ensure the protection of the Town's finances. This combination of reserves, low debt, and history of perfect audits demonstrates that the Town remains in an excellent financial position.

Proposed Budget for FY 25/26

With a limited number of revenue sources, the Town is highly dependent on ad valorem taxes to fund its expenditures and services. In all, ad valorem taxes will comprise 77% of all anticipated General Fund revenue in the coming fiscal year, with the remainder received mostly from sales taxes, services charges, permit fees, interest earnings, grants. Other daily expenses related to public works and water utility operations are paid from the Water Operations and Maintenance (O&M) Fund.

According to the Volusia County Property Appraiser's preliminary tax roll, the taxable value of property in Ponce Inlet has increased by 4.62% from \$1,333,167,714 last year to \$1,394,817,683. The remainder of incoming revenue will mostly be received from sales taxes, services charges, permit fees, interest earnings, and grants.

The budget for Fiscal Year 25/26 is balanced with a proposed millage rate of **6.25**, which is intended to maintain or enhance the level of service provided by the Town government to its residents and property owners. At a 95% collection rate, the proposed millage will produce \$8,281,730 in ad valorem revenue, which is \$92,778 more than the current fiscal year. The Town's current millage rate is 6.4559 and the rolled-back rate (RBR) is 6.2180. The proposed millage rate is 0.51% above RBR. **Attachment 2** shows the calculation of revenue at different millage rates.

Pursuant to state law, homesteaded properties (approximately 46% of total households) will be capped at a taxable value increase of 3%. A homesteaded property with a prior year value of \$500,000 would pay a maximum of \$1 more in taxes next year, compared to the previous year. Non-homesteaded properties (approximately 54% of total households) are capped at a 10% increase. A non-homesteaded property with a prior year value of \$500,000 would pay a maximum estimated \$210 more. The impact of the 6.25 millage rate on properties at various values is provided with **Attachment 3**.

The budget as a whole is \$146,842 larger than the draft budget presented in July, even as the millage rate has remained the same at 6.25 mills. This is due to \$124,522 in additional unspent carry-forward

funds from the FY 24/25 budget into the next fiscal year, along with a supplemental transfer of \$22,320 from the Refuse (waste collection) Fund to the General Fund. Additional information on specific carry-forwards and transfers is provided with the description of the particular fund or account.

Highlights

Since the July budget workshop, Staff has worked diligently to incorporate the items prioritized by the Council. The proposed budget includes personnel, purchases, projects, and professional services to maintain or enhance levels of service for the next fiscal year. As requested, two new Public Works positions are included for hire mid-year. Purchases can be thought of as tangible equipment, such as new vehicles or HVAC units. Projects involve construction, such as the S. Peninsula sidewalk expansion or significant maintenance activities like roof replacement. Services can include professional work by the Town engineer or other consultants to develop designs for future construction, plans for long-term resiliency, or other tasks that cannot be completed by Town staff. The level of service provided by the Town is a function of the purchases, projects, and staffing budgeted each year. The majority of items on this list were either prioritized by the ESAB, recommended by the Cultural Services Board, tied to a Council goal, or already authorized by the Town Council.

The FY 25/26 budget also includes a number of projects that are not expected to be finished by the end of the current fiscal year. When this happens, the remaining funding for these projects is transferred to the following fiscal year. These projects are listed in the budget document as carry-forward items. Because the money has already been appropriated and collected, carrying it forward to the next fiscal year has no impact on the proposed millage rate for next fiscal year. In all, \$403,762 is being carried forward from the General Fund (\$168,922), the Land Acquisition Fund (\$157,460), the Public Safety Equipment Fund (\$58,980), and the Economic Impact Fund (\$18,400). Descriptions of these projects are provided below. The complete list of carry-forward projects is found on **Attachment 4**.

General Fund (GF) - 001

Multi-Department Expenditures – Certain types of expenditures have an impact on multiple departments or the entire organization. These include the cost of employee salaries and benefits, utilities, insurance, and fuel. The proposed FY 25/26 budget accounts for these general costs in addition to the specific requests from each department.

- Changes in rates overall for fringe benefit package:
 - The budget includes a 7.5% raise for public safety employees, based on most recent collective bargaining discussions and current employee market conditions for these types of positions. A 3% raise is proposed for general employees.
 - Pursuant to Resolution 2006-01, the Town Council's pay adjustment is the average percentage provided to employees in the prior year. The FY 24/25 average was approximately 5%, so this has been applied to the Council salaries in the FY 25/26 budget.
 - The Town's required contribution for FRS (Florida Retirement System) is increasing 3% for Regular employees, 7.3% for Special Risk employees, and 0.5% for Senior Mgmt. These amounts are dictated by the State of Florida to participating local governments each year.
 - Employee health insurance is increasing 4.7%.

- Rates for dental insurance and vision insurance are not increasing. Life insurance is increasing 18%, with a 3-year rate lock. Short-term disability insurance is increasing 33%, while long-term disability insurance will remain the same. Note: The actual disability & life insurance costs to the Town are based on each employee's annual salary; even if the rates remain the same, the actual cost will correspond with any change in salaries.
- Rates for EAP (Employee Assistance Program) also remain the same and are locked until 6/30/26.
- The Town's general insurance package (including Property, General, Auto, Cyber-security, etc.) has increased by 4.9%, a much lower increase than the 10% previously estimated.
- The Town has flood insurance on the three Historical Museum buildings and the two buildings located at the Fire station. Flood insurance rates for the fire station building, fire station garage, and museum buildings are estimated to increase approximately 10%.
- Workers Compensation insurance increased by 17%.
- Fuel costs are estimated to decrease slightly or stay the same as FY 24/25, based on EIA (U.S. Energy Information Administration) forecast for 2025.
- Utilities (water, sewer, and electric) are increasing approximately 3%.

Legislative –

This account primarily funds the salaries, activities, and services for the Town Council. It has also been used historically as a funding source (via transfer) for the Ponce Inlet Historical Museum and Community Center. In addition, it is used to hold grant revenues, grant matches, or contributions until the project or purchase has been completed.

- \$63,971 is proposed for transfer to the Historical Museum fund for items recommended by the Cultural Services Board, including replacement of the Hasty Cottage plexiglass and a new Coco Bill historic marker, as well as for daily operational expenses.
- \$62,825 is proposed for transfer to the Community Center fund for several important projects, such as interior refurbishment (\$28,000) and replacing the front ground sign (\$12,000). The Town also pays for the property insurance and 75% of the electric bill.
- \$36,000 is proposed for a Government Affairs consultant (lobbyist) to assist the Town with legislative appropriation requests at the state level. As directed by the Town Council, this amount is sufficient for 12 months at \$3,000 per month.
- \$25,000 is being carried forward from FY 24/25 and held in contingency for the Harbour Village boardwalk replacement contribution, to be paid once construction is complete.
- \$14,187 is proposed for the First Step Shelter, the same as previous years.
- \$10,000 is allocated to host the Volusia League of Cities (VLOC) dinner. Note: member cities host this event once every 3 years. As discussed at the June 19, 2025 Council meeting, this cost will be mostly offset by VLOC (\$2,000 plus \$40 per paid ticket, \$7,600 total) and vendor sponsorships.

Administration –

This account funds the personnel and services provided by the Town Manager, Finance Department, and Human Resources/Town Clerk Department.

- \$18,000 is proposed for professional services with finance, grants, investments, and HR services.

- \$45,650 is proposed for contractual services for financial auditors, and to assist with complex year-end tasks such as OPEB (Other Post-Employment Benefits) actuarial valuation, pension workpaper preparation, and compliance with implementing Government Accounting Standards Board (GASB) requirements.
- \$39,584 is proposed as a transfer to the Stormwater Loan debt service.

Legal –

The Legal account funds services by the Town's 3 contracted legal firms.

- \$150,000 is budgeted for the anticipated contractual work with Shepard, Smith, Kohlmyer, & Hand for general legal services;
- \$50,000 is proposed for the firm of Fisher & Phillips for labor/employment;
- \$5,000 is proposed for the Vose Law Firm for the Code Enforcement special magistrate.

Planning & Zoning –

This account supports the Planning & Zoning division within the Planning & Development Department, which includes administration of the Land Use and Development Code and comprehensive, processing planning and development applications, and overseeing grant-funded resilience studies such as the Watershed Master Plan and Adaptation Action Plan.

- \$81,505 is budgeted for professional services, including general environmental and engineering reviews of Town projects
- \$46,505 is being carried forward from FY 24/25 to complete the Adaptation Action Plan and updates to the Standard Construction Details.

Information Technology –

The IT budget account includes all contractual computer and network services for all Town departments. The Town has made significant investments in its professional IT staffing and infrastructure over the years. Additional investments in both software and hardware are needed to comply with mandates from the State of Florida and the Town's cybersecurity insurer, and to maintain staff productivity. Additional replacements and upgrades for aging hardware are also necessary. Electronic hardware becomes obsolete over time in terms of processing capacity, speed, compatibility, and security. Highlights of these services include:

- \$236,600 is proposed for contractual computer services, including office productivity, MFA security services, social media archiving, email archiving, physical building access control, public safety patient care software, HelpDesk, computer hardware management & reporting services, license plate reading & data sharing services, HR onboarding & performance management, financial management solutions, planning & permitting solutions, website hosting & management with associated ADA and mobile components, data backup services, and hardware licensing.
- \$62,300 is proposed for phone and internet services, including expenditures for the current telephone, internet, and network connections between Town Hall, Fire Station, Public Works, and Museum utilizing fiber optic and backup co-ax services.
- \$32,000 is proposed for one-time purchases of machinery and technology, such as local back-up storage, new point-to-point wireless link between Town buildings, and electronic door security/access control at the fire station.
- \$29,100 is proposed for non-capital equipment, which covers routine replacement of computers, network infrastructure, and other IT equipment for all Town departments, as needed. It also includes replacement desktop UPS units, legacy (no longer supported)

252 network switches, Museum kiosk tablets, Public Safety mobile routers, desktop accessories
253 such as webcams, keyboard/mouse as needed.

254 Police –

255 This account funds the personnel, vehicles, equipment, and services of the police department.

- 256 • Officer salaries are proposed to increase 7.5% as a result of contract negotiations with the
257 local Fire Union. It is our intent to share any new approved benefits with all first responder
258 personnel.
- 259 • \$62,310 is proposed for 4 existing leased vehicles acquired last year, and one 1 additional
260 leased vehicle as decided by the Town Council on August 21, 2025. The new leased vehicle
261 will be replacing a 2020 SUV. Police vehicles must be replaced every 5-6 years due to
262 heavy engine wear while on patrol and continuous idling when stationary for traffic
263 enforcement.
- 264 • \$25,000 is proposed for replacement ballistic vests, weapons, and tasers.

265 Fire –

266 This account funds the personnel, vehicles, equipment, and services of the Town's fire department.

- 267 • The department's multi-year accreditation process is nearly complete. This program began
268 in FY 21/22 with the Standards of Cover process, and continued in FY 22/23 with the
269 creation of a Strategic Plan. In FY 24/25, the department completed a Self-Assessment
270 Manual. This process will wrap up in FY 25/26, when the department will be visited by a
271 peer assessment team from the Center for Public Safety Excellence.
- 272 • In FY 24/25, one leased vehicle (2023 Silverado) was reassigned from Public Works to the
273 Fire Department to replace the 2013 SUV operated by the Deputy Chief. The lease expires
274 in June 2026, after which the Town will purchase the vehicle outright, based on its
275 remaining value. Note that this purchase is proposed out of the Public Safety Equipment
276 Fund (via transfer from the Land Acquisition Fund), and is not reflected in this account.
277 The Fire Department will continue to lease the 2024 SUV it acquired in FY 23/24, which
278 will also be purchased in a future year at the end of its lease term, per Council direction.
- 279 • Note that the proposed new "Quint 75" ladder truck is to be funded out of the Capital Fire
280 Equipment Fund (via transfer from the Land Acquisition Fund), rather than from the
281 General Fund.

282 Building & Code Enforcement –

283 This account supports the Building and Code Enforcement divisions within the Planning &
284 Development Department. Its functions include all permitting and inspections per the Florida
285 Building Code; administering the Town's floodplain management program under the Community
286 Rating System (CRS); managing the rental permit and inspection program; and enforcing all
287 development codes and ordinances of the Town.

- 288 • \$74,695 is proposed for various professional services, \$19,395 of which is being carried
289 forward from FY 24/25. It includes \$13,200 carried forward to assist with CRS review and
290 mapping, with another \$5,375 carried forward for review of elevation certificates. These
291 activities will ensure the Town maintains its current Class 5 rating, which provides
292 residents in a flood zone with a 25% discount for their flood insurance, and a 10% discount
293 for all other properties. It will also help in the effort to improve the Town's CRS rating
294 from a Class 5 to a Class 4; such a rating would among the best in the nation and provide
295 additional savings for property owners on flood insurance.

- The division will continue to lease the two vehicles it acquired in prior fiscal years. Per Council direction, no new leased vehicles will be added, and both existing leased vehicles will eventually be purchased in the future at the end of their lease terms.

Public Works –

This account, together with the Parks and Recreation account and the Water Operations & Maintenance Fund, supports the personnel, equipment, vehicles, and activities of the Public Works Department. The Department is responsible for construction and maintenance of all Town-owned infrastructure, property, and facilities.

- \$147,500 is proposed for Phase 2 of the storm drain project on Old Carriage Road, which involves the installation of an exfiltration drainage system at the western end of the road. The amount includes \$44,400 carried over from FY 24/25. This line item (Machinery and Equipment) also includes funds for a new mower, and replacement fuel pumps.
- \$50,000 is proposed for Phase 2 of the stormwater utility fee study, focused on refinement of the model and rate structure, along with implementation by FY 26/27.
- \$36,000 is proposed for repair and maintenance of the right-of-way, including installation of stabilized aprons on Sailfish Drive at the intersections of Beach Street and S. Peninsula Drive, along with increased grading frequency to 6 times per year.
- Per Council direction, one of the department's leased vehicles (2023 Silverado) is being purchased when the lease expires in June 2026. Note that the purchase is proposed to come the Public Safety Equipment Fund (via transfer from the Land Acquisition Fund), and is not reflected in this account.

Parks & Recreation –

This account, along with the Historical Museum fund, supports the activities and services provided by the Cultural Services Department. It also supports the activities of the Public Works Department related to park maintenance.

- \$63,300 is proposed for repairs and maintenance of the Town's parks, including mulch and trail fill at Ponce Preserve, playground repairs, repairs to the dog park chain-link fence, and replacing 50% of all dog waste stations throughout Town.
- \$37,000 is proposed for repainting the facilities at Davies Park and repairing the gazebo roofs at Ponce Preserve.
- \$26,455 is proposed to install a new fence around the playground at Pollard Park, as recommended by the Cultural Services Board; also includes a \$16,455 carry-forward for the Timucuan Oaks piling repairs.
- \$11,000 is proposed for arborist services and invasive species removal.
- \$9,577 is a proposed carry-forward for replacing the playground fabric shade cover at Davies Park.

Special Funds

Besides the General Fund, the Town's budget also includes 26 separate special funds. These special funds exist for specific purposes, such as:

- 1) To receive revenue from non-ad valorem sources, such as the Local Option Gas Tax funds and Land Acquisition Fund, which also have restrictions on how such funds can be used;

- 2) To pay for on-going operating expenses related to a specific Town function or service, such as the Water Operations and Maintenance (water utility) Fund;
- 3) To ensure money is saved over time for large expenditures, such the Public Safety Equipment Fund;
- 4) To account for expenditures and reimbursements for a one-time project or event, such as the S. Peninsula Sidewalk Fund and the Hurricane Ian Fund; and
- 5) To pay off long-term debt, such as the stormwater SRF (debt service) fund;

These special funds do not affect the millage rate unless money is transferred into or out of them from the General Fund. Note that funds established for specific projects, events, or loans are eventually closed once no longer needed. Below is a description of the Town's special funds.

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

This is a restricted fund used for certain types of road expenditures. Each year the Town receives a share of the gas taxes collected in Volusia County. Beginning in 2021, the distribution formula for Volusia County cities was revised based solely on the proportion of road miles in each jurisdiction. Previously, the formula also included other factors such as population and assessed property values. The rates between 2021-2026 are adopted by interlocal agreement, which the Town officially adopted per Resolution 2021-04. This change negatively affects land-locked jurisdictions with no room for expansion such as Ponce Inlet and Daytona Beach Shores. The Town's share was reduced to 0.582% in FY 22 and drops each year until FY 26 when the share will be 0.298%. After 8/31/26, the share shall be automatically adjusted annually based on the ratio of lane miles of public roads maintained by all participating municipalities. Therefore, the Town will continue to see declining gas tax revenue over time as the Town's proportion of roads decreases and other communities expand. Historically, \$85,000 is budgeted for the final debt service payment associated with the Town's stormwater loan. The fund will be used to help pay for resurfacing of the Town's streets in future years.

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

This is a restricted fund used for certain types of road-related expenditures; \$7,000 is budgeted to help close out the debt service for the Town's stormwater loan.

Donations Fund - 005

In past years, this fund was primarily used for the Christmas parade donations and expenditures. Now that the parade receives private-sector sponsorship, the fund is not needed for that purpose. Nonetheless, the fund still exists to receive donations for certain departments/categories. The reserve/fund balance in each category is tracked pursuant to its specific income and expenditures.

Hurricane Ian – 007

This fund was established for accounting purposes related to expenses and reimbursement from damage caused by Hurricane Ian in 2022. This fund itemizes all expenditures related to the repair of Town structures, debris removal, equipment, and supplies. It shows the revenue received to date from the Town's insurance provider and FEMA. The Hurricane Ian fund will close after all repairs are complete and all eligible reimbursements have been received. Note that the amended final budget for FY 24/25 now includes the receipt of \$45,400 from the Town's insurance carrier, increasing the total amount received to \$105,497, all of which will be transferred to the Disaster Recovery Fund at the end of the current fiscal year.

Disaster Recovery Fund – 008

This fund was established in 2024 to save money for future hurricanes and other disasters. It was used to make the initial repair payments after Hurricane Milton in 2024 until the eligible expenses could be reimbursed by FEMA and insurance. Out of the \$249,541 in eligible expenses, the Town has already received \$185,780 from FEMA and \$38,813 from insurance. Another \$105,497 is being transferred to this fund from the Hurricane Ian fund at the end of FY 24/25. In FY 25/26, staff expects to receive the last amount of \$27,960, which will be transferred into the reserves for this fund.

Tree Bank Fund - 141

This is a restricted fund for monies received from tree removal on private properties when on-site tree mitigation cannot occur. This fund's budget includes \$4,000 for replacement tree plantings as needed pursuant to the soon-to-be-completed tree replenishment plan. The tree replenishment plan was included in the FY 24/25 budget for the purpose of identifying gaps in the Town's existing tree canopy on public property and opportunities for new plantings. Such a plan is referenced in the Town's tree preservation regulations for this purpose, but has never been created until now.

Sidewalk Fund - 143

This is a restricted fund for monies received when it is not feasible or practical for developers to add a sidewalk in front of newly developed property, particularly when there are no adjoining sidewalks on either side. Expenditures must be related to the repair, replacement, or extension of sidewalks; \$15,000 is proposed for sidewalk repair around Town. These monies may also be used in a future year toward the Town's portion of the South Peninsula Drive sidewalk project if needed.

Parks & Recreation Fund - 144

This is a restricted fund to receive one-time impact fees with new development to improve the Town's parks and recreation facilities. The Town charges \$347.81 per new single-family construction and \$262.88 per unit for multi-family construction. Per Council direction, the \$180,000 "signing bonus" recently received from the new cell tower lease with Cingular Wireless PCS, LLC has been deposited into this account, and will be used to pay for the \$20,000 tennis court resurfacing.

Community Center Fund - 145

This fund was established to support the operation and maintenance of the Community Center. The Town has a contractual partnership with Ponce Inlet Community Center, Inc (PICCI) to operate and maintain the building. The Town pays for general insurance, 75% of the electric bill, and repairs/maintenance for the building, while 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. There is a General Fund transfer proposed in the amount of \$62,825 for FY 25/26, most of which will be used for replacement cabinets, counter tops, fans, lights, carpet, flooring, and a replacement ground sign.

Historical Museum Fund - 146

This fund was established to support operations at the Ponce Inlet Historical Museum, located at 143 Beach Street. The Museum brings in very minimal revenue through donations, and it charges fees only for classes, so its operations must be funded through transfers from the General Fund. This year, a transfer of \$63,971 is proposed to fund basic operations. An additional transfer of \$6,084 is proposed from existing museum fund reserves to replace the plexiglass at the Hasty Cottage and install the new Cocoa Bill historic marker, both which were recommended by the Cultural Services Board.

Police Education Fund - 160

This is a restricted fund for monies received from court-processed citations and criminal cases. Per state law, expenditures must be related to police education and training.

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 25/26 will be the final 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 was pledged by the Town in 2004 for repayment of this loan (\$328,400/year). FY 24/25 was the final year of this 20-year loan.

Land Acquisition Fund - 302

This restricted fund was established in 2003 to as a means to purchase public lands, build public facilities, and pay for related professional services without using ad valorem tax revenue. The fund has historically been used to pay for the 20-year Town Hall loan, purchasing property to expand the Public Works facility, redevelopment and enhancements at Pollard Park and Davies Park, and the Town Hall remodel and conference room. On April 17, 2025, via Ordinance 2025-02, the Town Council amended the restricting language of this fund to allow for other types of purchases, such as the new Quint 75 fire apparatus. The enabling language under Code of Ordinances Section 2-322 now reads 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. 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.

For FY 25/26, the fund is proposed to pay for a site feasibility study for the replacement fire station, including an examination of alternatives (\$50,000); completion of the design and construction for the replacement of Public Works Building “B” (\$157,460 carryover); the purchase of undeveloped property for future stormwater improvements (\$360,000); and reshaping/expanding the Beach Street stormwater pond to add storage capacity (\$19,000). It also includes transfers to the Public Safety Equipment fund for the first annual payment on the Quint 75 fire apparatus and buyout of leased vehicles from the Fire and Public Works accounts (\$230,900). Per Council direction, the replacement police patrol vehicle will no longer be funded out of this account (via transfer to the Public Safety Equipment fund), but will be leased (from the General Fund) instead. Expenses from this fund rather than the General Fund do not affect the ad valorem millage rate, since they rely on a different source of revenue.

Public Safety Equipment Fund (aka Capital Fire Equipment Fund) – 305

This fund was originally established to save up for the purchase of Fire/EMS equipment and vehicles (e.g., ambulance, fire engine). Such equipment does not need to be replaced often, but when the time comes, it can have a highly disproportionate impact on a single year’s budget. In the past, it has been used to purchase Self-Contained Breathing Apparatus (SCBA) gear and replacement

Monitors/Defibrillators for the Fire Department. Staff is proposing to rename this fund to broaden and more accurately describe its range of uses. The fund was not established by resolution, but rather through adoption of the budget ordinance in the year it was created. It can therefore be changed through the same process. In FY 25/26 the fund is proposed to be used for the first of seven annual \$210,000 payments for the 75' Quint fire apparatus, plus the buyout of 2 leased vehicles from Fire and Public Works. The Public Safety Equipment fund is a savings account and does not have its own source of revenue. For these purchases, funds are proposed to be transferred from the Land Acquisition Fund (\$230,900) and existing fund reserves (\$20,000). In addition, the fund now includes \$58,980 carried forward from FY 24/25 to complete the installation of the replacement fire station generator.

Capital Facility Maintenance and Equipment Fund (aka Capital Facility Maintenance Fund) – 307

This fund was established at the direction of Council for the purpose of building a reserve for capital maintenance and repair needs of various Town facilities, including emergency replacement of capital equipment (e.g., air conditioners, generators, etc.). In previous years, it was used to repair and replace the Town Hall HVAC evaporator coil, the Police Department HVAC heater, and the Fire Department HVAC system. Staff is proposing to rename this fund to broaden and more accurately describe its range of uses. The fund was not established by resolution, but rather through adoption of the budget ordinance in the year it was created. It can therefore be changed through the same process. In FY 25/26 the fund is proposed to be used for replacing the HVAC unit at the Police Station, which is the original unit installed when the building was constructed 19 years ago. The Capital Facility Maintenance and Equipment fund is a savings account and does not have its own source of revenue. For this purchase, funds are proposed to be transferred from the Economic Impact Fund (\$25,000) and existing fund reserves (\$23,000).

Ponce de Leon Circle Septic-to-Sewer Project – 309

This fund was established for the gravity sewer project on this street. This project is now complete, and the fund is ready to be closed out once staff receives the OK from our auditors.

Economic Impact Fund - 310

This fund was initially created to segregate the one-time receipt and expenditures of American Rescue Fund Act (ARPA) money. The Town Council allocated these funds through Resolution 2022-06 for design of the septic-to-sewer master plan, Energov software and hardware (servers), and for the S. Peninsula sidewalk project. In FY 24/25, \$122,000 was allocated to pay for the replacement backhoe for Public Works (via transfer in equal parts to the Public Works and Water operating accounts). In FY 25/26, \$18,400 is proposed to be carried forward from FY 24/25 to complete the Energov software update. Another \$25,000 is proposed for transfer to the Capital Facility Maintenance and Equipment Fund, while another \$14,450 will pay for expenses related to the septic-to-sewer project.

South Peninsula Drive Sidewalk Grant Match Fund – 311

The Town has pledged a 15% match for this project. Per the Town's interlocal agreement with Volusia County, the Town will be able to fulfill its 15% match requirement by paying for 100% of the survey and design costs. The agreement also requires the Town to reimburse County staff for its time to manage the project on the Town's behalf. By the end of FY 24/25, the Town will have reimbursed the County for \$184,210 in surveying and initial design costs, and \$80,600 for staff administrative cost. For FY 25/26, the Town expects to pay the remainder of the design costs (\$970,390) and another \$25,000 for County staff time. The necessary monies are currently available in the reserve account for this Fund.

Septic-to-Sewer Phases 1 and 2 – 312

This fund was created in FY 24/25 to manage the \$10.4 million SRF loan (100% principal forgiveness) from FDEP and construction expenditures for this project. The loan agreement with FDEP was executed in September 2024. However, FDEP has since requested additional revisions to the plans and application documents to ensure eligibility of the project with the SAHFI (Supplemental Appropriation for Hurricanes Fiona and Ian) program. Once finalized, the construction can be put out for bid. Staff is proposing to split the construction into two phases over two years, with the first phase (\$5,214,450) proposed for funding in FY 25/26.

Water Operating & Maintenance Fund - 401

This fund operates as a semi-enterprise fund to segregate the Town's water revenues and allocated expenditures that support the Town's delivery of water utility services. The rates for water service have been established to cover the Town's internal service delivery costs, including personnel, vehicles, and equipment. It also covers the payment to the City of Port Orange for the wholesale purchase of water (\$935,000) for all of the Town's water customers, and the debt service for the 2016 water system improvement project (\$62,000/year). At the recommendation of the Town's water rate consultant, repair and maintenance costs are now paid out of a separate Repair & Replacement Fund, which was established in FY 24/25 for that purpose. Also proposed for FY 25/26 is \$20,450 to buy out the lease of the 2023 Silverado Public Works Department vehicle when the lease ends in June 2026, and \$104,900 for transfer to the R&R Fund. The Water fund also helps pay part of the I.T. budget (\$25,000 transfer to General Fund) and 100% of the annual loan payments for the water system improvements debt service (\$62,000) via transfer to the 411 Fund.

Refuse Fund - 402

This fund operates as a semi-enterprise fund to segregate the Town's waste collection revenues and expenditures. The Town's rates have historically been set to cover the cost of its contracted waste hauler, annual payments for a portion of the stormwater debt service and to fund a hazardous waste pick-up and paper shredding event for residents every 1-2 years. The Town's current contract with Waste Pro began in 2019 and was renewed last year for an additional five years. Waste Pro annually notifies the Town of its rate increases, which this year would have caused a small operating deficit in future years if not addressed. In August 2025, via Resolution 2025-11, the Town increased its collection rates to \$37.50/month to cover the increased Waste Pro rates along with increased fuel costs and landfill tipping fees. The new rate will be sufficient to pay for the final payment for the stormwater debt service (\$12,500 per year), along with a \$22,320 transfer to the General Fund. The new rate will allow the Town to host another hazardous waste pickup and paper shredding event in FY 26/27.

Sewer Fund - 403

This fund operates as a semi-enterprise fund to partition the sewer revenues and impact fees collected by the Town for a direct pass-through payment to the City of Port Orange. Sewer rates are set by the City of Port Orange and are adopted *as-is* by the Town. The City of Port Orange increased its sewer rates last year and is doing so again next year, effective January 1, 2026. The Town receives an administrative fee from Port Orange to process payments. For FY 25/26, the \$25,279 administrative fee will first be used to meet the final annual pledge of \$12,500 for the Town's stormwater debt service obligation, while 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 system infrastructure. Monies received from this impact fee can only be expended for making major emergency repairs, extending or oversizing water lines, separating or constructing new additions to the distribution system,

581 paying any fees required by contractual agreement, or for the expansion, improvement and
582 maintenance of the operation and administration of the water system. The Town increased its impact
583 fees and connection fees last year to match recent increases by the City of Port Orange.

584
585 Water Renewal & Replacement Fund – 405

586 This new fund was created in FY 23/24 at the recommendation of the Town’s water rate consultant.
587 The “R&R” fund is a savings account intended to pay for all repair and maintenance expenses related
588 to the water system, including equipment, vehicles, and hydrants. It is also used to maintain healthy
589 reserves for water system operations. For FY 25/26, a transfer of \$104,900 is proposed to the Water
590 operating fund to replace 3 fire hydrants (per schedule) and 15 Town-owned backflow preventers,
591 along with repair and maintenance expenses.

592
593 Debt Service – Water System Improvements Fund – 411

594 This fund was established in 2017 pursuant to the state revolving fund loan requirements for debt
595 service. The water fund is the only revenue source that was pledged by the Town for repayment of this
596 loan (\$62,000/year). FY 25/26 will be the 9th year of this 20-year loan, which has a 1.01% interest rate.

597
598 Conclusion

599
600 The budget for Fiscal Year 25/26 is balanced with a proposed millage rate of **6.25**, which is the same
601 rate proposed at the July 15, 2025 budget workshop. The budget is intended to maintain or enhance the
602 level of service provided by the Town government to its residents and property owners, as directed by
603 the Town Council. At a 95% collection rate, the proposed millage will produce \$8,281,730 in ad
604 valorem revenue, which is \$92,778 more than the current fiscal year. The Town’s current millage rate
605 in FY 24/25 is 6.4559 and the rolled-back rate (RBR) for FY 25/26 is 6.2180. The proposed millage
606 rate of 6.25 is 0.51% above RBR. Each one-tenth mill equals \$132,508 in revenue at a 95% collection
607 rate.

608
609 This budget has been prepared in coordination with all eight of the Town’s departments: Planning &
610 Development, Police, Fire, Public Works, Information Technology, Cultural Services, Human
611 Resources/Deputy Clerk, and Finance. It is designed to meet or exceed the Town’s current level of
612 service to our residents, perform essential maintenance activities, and ensure sufficient reserves are
613 maintained.

614
615 This proposed budget is the product of many months of work and includes the valuable input of all
616 department heads, the Town Council, and the public. Operational needs, level of service, and quality
617 of life, are all considerations in the balancing process. We welcome your questions, comments, and
618 direction as we move forward in this annual millage rate and budget adoption process. Thank you.

Attachments:

1. Summary of the Town’s Reserve Funds (April 2025)
2. Millage rate projected revenue calculations for FY 25/26
3. General impact of millage rate at 6.25 mills
4. Carry-forward budget requests

ATTACHMENT 1

Town of Ponce Inlet Reserve Analysis (April 2025)

Fund Name	Fund Type	Fund Balance FY 19/20	Fund Balance FY 20/21	Fund Balance FY 21/22	Fund Balance FY 22/23	Fund Balance FY 23/24	Fund Balance FY 24/25
General Fund	Non-Restricted	\$ 2,808,484	\$ 3,405,223	\$ 4,035,916	\$ 4,048,698	\$ 4,190,777	\$ 5,349,837
Old Gas Tax (.06)	Restricted	\$ 84,930	\$ 88,278	\$ 98,529	\$ 98,082	\$ 89,115	\$ 77,205
New Gas Tax (.05)	Restricted	\$ 411,517	\$ 470,268	\$ 433,304	\$ 487,462	\$ 538,304	\$ 588,925
Donations	Restricted	\$ 3,625	\$ 3,617	\$ 6,423	\$ 8,188	\$ 8,566	\$ 10,241
Hurricane Ian	Assigned	n/a	n/a	n/a	-	\$ 123,842	\$ 60,097
Disaster Recovery Fund	Restricted	n/a	n/a	n/a	n/a	-	\$ 100,000
Tree Bank	Restricted	\$ 15,947	\$ 22,855	\$ 26,791	\$ 27,760	\$ 44,085	\$ 61,985
Sidewalk	Restricted	\$ 44,863	\$ 56,246	\$ 70,453	\$ 76,824	\$ 90,787	\$ 94,061
Parks & Recreation	Restricted	\$ 11,116	\$ 14,594	\$ 20,856	\$ 24,682	\$ 27,812	\$ 30,594
Community Center	Non-Restricted	\$ 5,388	\$ 26,434	\$ 57,100	\$ 23,737	\$ 25,717	\$ 28,529
Historical Museum	Non-Restricted	\$ 18,697	\$ 19,648	\$ 21,978	\$ 22,383	\$ 14,670	\$ 37,237
Police Education	Restricted	\$ 10,643	\$ 11,237	\$ 12,566	\$ 13,623	\$ 14,853	\$ 16,195
Stormwater Loan	Debt Service	\$ 2,630	\$ 2,729	\$ 2,727	\$ 2,725	\$ 2,723	\$ 2,721
Town Hall Loan	Debt Service	\$ 2,409	\$ 2,409	\$ 2,408	\$ 1,581	\$ 1,221	\$ 821
Land Acquisition Fund	Committed	\$ 124,805	\$ 167,230	\$ 302,799	\$ 464,357	\$ 439,546	\$ 644,649
Capital Fire Equipment Fund	Restricted	\$ 150,000	\$ 200,000	\$ 29,400	\$ 229,400	\$ 115,830	\$ 115,830
Capital Facility Maintenance Fund	Assigned	n/a	\$ 25,000	\$ 50,000	\$ 75,000	\$ 82,760	\$ 54,860
Ponce de Leon Septic-to-Sewer Project	Grant Project	n/a	n/a	\$ 31,841	\$ (40,374)	\$ (21,155)	\$ (21,155)
Economic Impact Fund	Restricted	n/a	n/a	n/a	\$ 1,214,036	\$ 266,002	\$ 182,798
S. Peninsula Dr. Sidewalk	Assigned	n/a	n/a	n/a	\$ 150,000	\$ 802,756	\$ 1,100,703
Septic-to-Sewer Project	Restricted	n/a	n/a	n/a	n/a	-	\$ 26,906
Water Operating & Maintenance Fund	Enterprise	\$ 1,009,119	\$ 1,288,818	\$ 1,042,489	\$ 1,022,330	\$ 850,862	\$ 1,001,169 *
Water O&M Fund (Capital Assets - Equity)	Enterprise			\$ 2,053,209	\$ 1,887,943	\$ 1,765,438	\$ 1,665,885
Refuse	Enterprise	\$ 27,986	\$ 36,744	\$ 45,649	\$ 31,384	\$ 6,389	\$ 14,070
Sewer	Enterprise	\$ 6,273	\$ 8,986	\$ 8,991	\$ 7,529	\$ 6,515	\$ 5,156
Water Expansion	Restricted	\$ 117,920	\$ 127,082	\$ 145,406	\$ 155,286	\$ 164,448	\$ 171,574
Water Repair & Replacement	Enterprise	n/a	n/a	n/a	n/a	-	\$ 49,741
Water System Improvements Loan	Debt Service	\$ 59,038	\$ 59,211	\$ 59,385	\$ 59,558	\$ 59,731	\$ 59,904
Total		\$ 4,915,390	\$ 6,036,609	\$ 8,558,220	\$ 10,092,194	\$ 9,711,681	\$ 11,530,538

*Adjusted FY21/22 to take out fixed assets to get an accurate Fund Balance (This matches retained earnings)

ATTACHMENT 2

Millage rate projected revenue calculations for FY 25/26

Based on certified tax estimates (Letter required by June 1st):				
Total taxable value of property is (take from Step 1)				1,394,817,683
Taxable value of new construction (take from Step 1)				10,639,115
Current year adjusted taxable value (A5-A6)				1,384,178,568
Prior year final gross taxable value (take from Jan 2024 letter)				1,333,167,714
multiply by prior year operating millage levy				6.4559
Prior year ad valorem proceeds: (current year)				8,606,797
Current year estimated rolled back-rate				6.2180
Proposed millage scenarios based on preliminary estimates:				
Proposed Millage Rate	Ad Valorem Proceeds	95% Proceeds	% Increase over RBR	
<u>7.0000</u>	9,763,724	9,275,538	12.58%	
<u>6.9000</u>	9,624,242	9,143,030	10.97%	
<u>6.8000</u>	9,484,760	9,010,522	9.36%	
<u>6.7000</u>	9,345,278	8,878,015	7.75%	
<u>6.6500</u>	9,275,538	8,811,761	6.95%	
<u>6.6250</u>	9,240,667	8,778,634	6.55%	
<u>6.6000</u>	9,205,797	8,745,507	6.14%	
<u>6.5900</u>	9,191,849	8,732,256	5.98%	
6.5000	9,066,315	8,612,999	4.54%	
6.4769	9,034,095	8,582,390	4.16%	
6.4559	9,004,803	8,554,563	3.83%	FY 24/25 Millage Rate
6.4402	8,982,905	8,533,760	3.57%	
6.4331	8,973,002	8,524,352	3.46%	
6.4173	8,950,964	8,503,415	3.21%	
6.4000	8,926,833	8,480,492	2.93%	
6.3500	8,857,092	8,414,238	2.12%	July Adopted Proposed Rate
6.2500	8,717,611	8,281,730	0.51%	Current Draft Budget Rate
6.2180	8,672,976	8,239,328	0.00%	Roll Back Rate
6.2779	8,756,526	8,318,700	0.96%	
6.2000	8,647,870	8,215,476	-0.29%	
6.1000	8,508,388	8,082,968	-1.90%	
6.0000	8,368,906	7,950,461	-3.51%	
5.9000	8,229,424	7,817,953	-5.11%	
5.8000	8,089,943	7,685,445	-6.72%	
5.7000	7,950,461	7,552,938	-8.33%	
5.6000	7,810,979	7,420,430	-9.94%	
5.5000	7,671,497	7,287,922	-11.55%	
5.4000	7,532,015	7,155,415	-13.16%	
5.3000	7,392,534	7,022,907	-14.76%	
0.1000	139,482	132,508	-98.39%	

ATTACHMENT 3

General Maximum Impact of Millage Rate - FY 25/26								
Proposed Rate	6.25							
Prior year tax rate	6.4559							
Homesteaded Properties currently assessed below market value								
2024 - Ponce Inlet Taxes				Proposed 2025- Ponce Inlet Taxes				
Assessed Taxable Value	Minus Homestead	Taxes Paid to Ponce		3% Assessed Increase	Minus \$50,000 Homestead	Taxes Paid to Ponce		Difference
\$1,000,000	\$950,000	\$6,133		\$1,030,000	\$980,000	\$6,125		(\$8)
\$750,000	\$700,000	\$4,519		\$772,500	\$722,500	\$4,516		(\$3)
\$500,000	\$450,000	\$2,905		\$515,000	\$465,000	\$2,906		\$1
\$375,000	\$325,000	\$2,098		\$386,250	\$336,250	\$2,102		\$4
\$250,000	\$200,000	\$1,291		\$257,500	\$207,500	\$1,297		\$6
Non-Homesteaded Properties currently assessed at prior year market rate								
2024 - Ponce Inlet Taxes				Proposed 2025 - Ponce Inlet Taxes				
Assessed Taxable Value		Taxes Paid to Ponce		10% Increase (Average Townwide)		Taxes Paid to Ponce		Difference
\$1,000,000		\$6,456		\$1,100,000		\$6,875		\$419
\$750,000		\$4,842		\$825,000		\$5,156		\$314
\$500,000		\$3,228		\$550,000		\$3,438		\$210
\$375,000		\$2,421		\$412,500		\$2,578		\$157
\$250,000		\$1,614		\$275,000		\$1,719		\$105

ATTACHMENT 4

Carry-forward Items to FY 25/26

Vendor	Department	Project	Amount	GL Account Number
Harbour Village	Legislative	Harbour Village Boardwalk Contribution	25,000.00	001-0011-511-9900
			25,000.00	
Mead & Hunt	Planning	2025 Standard Construction Detail	2,505.00	001-0015-515-3100
Brizaga	Planning	Adaptation Action Plan	44,000.00	001-0015-515-3100
			46,505.00	
Collective Water	Building	New Construction Stormwater Impacts	820.00	001-0024-524-3100
Schwalls Consulting, LLC	Building	CRS Review & Mapping	13,200.00	001-0024-524-3100
Schwalls Consulting, LLC	Building	EC Review	5,375.00	001-0024-524-3100
Tyler Technologies	Building	EPL & Boost	4,385.00	001-0024-524-5515
			23,780.00	
Collective Water	Public Works	Cost Est & Design for Stormwater Improvements	3,205.00	001-0039-538-3100
Sea Level Development	Public Works	Stormwater One-way Valve Project	44,400.00	001-0039-539-6400
			47,605.00	
Sunburst Construction	Parks & Rec	Timucuan Oaks Piling Repairs	16,455.00	001-0072-572-6300
USA Shade	Parks & Rec	Shade Fabric Replacement - Davie's Park	9,577.00	001-0072-572-6400
			26,032.00	
To be Determined	Land Acquisition	Building B Design	40,000.00	302-0302-519-3100
To be Determined	Land Acquisition	Building B Construction	117,460.00	302-0302-519-6200
			157,460.00	
Accurate Power and Technology	Public Safety Equipment	Fire Department Generator	58,980.00	305-0305-522-6400
			58,980.00	
Tyler Technologies	IT/Building	Energov Project E-Reviews	18,400.00	310-0310-516-3450
			18,400.00	
Total Carryovers to FY 25/26			403,762.00	
		001	168,922.00	
		302	157,460.00	
		305	58,980.00	
		310	18,400.00	
			403,762.00	

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If any section, sentence, clause, or phrase of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, that holding in no way affects the remaining portions of this Resolution.

SECTION 4. CONFLICTING RESOLUTIONS

All Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5. EFFECTIVE DATE

This Resolution shall become effective immediately upon adoption.

It was moved by Councilmember _____ and seconded by Councilmember _____ that said Resolution be adopted. A roll call vote of the Town Council on said motion resulted as follows:

Mayor Paritsky, Seat #1

Councilmember Milano, Seat #2

Councilmember White, Seat #3

Councilmember Villanella, Seat #4

Vice-Mayor Smith, Seat #5

Passed this 3rd day of September 2025.

Town of Ponce Inlet, Florida

Lois A. Paritsky, Mayor

ATTEST:

Kim Cherbano, CMC
Town Clerk

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AN ORDINANCE OF THE TOWN OF PONCE INLET, FLORIDA INCORPORATING THE FINAL AUDITED BUDGET FOR FISCAL YEAR 2023-2024 WHICH BEGAN ON OCTOBER 1, 2023 AND ENDED ON SEPTEMBER 30, 2024; AMENDING THE BUDGET FOR FISCAL YEAR 2024-2025 WHICH BEGAN ON OCTOBER 1, 2024 AND ENDS ON SEPTEMBER 30, 2025; ADOPTING THE BUDGET FOR THE FISCAL YEAR 2025-2026 WHICH WILL BEGIN ON OCTOBER 1, 2025 AND ENDS ON SEPTEMBER 30, 2026; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTING ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Fiscal Year 2023-2024 budget has been incorporated within to correspond exactly to its audit, as presented to the Town Council on April 17, 2025; and

WHEREAS, an end-of-year review of the budget has been completed in consideration of actual revenues and expenditures to date and the anticipated funding needs for the last weeks of the current fiscal year 2024-2025, carrying forward certain projects which will not be completed by fiscal year-end; and

WHEREAS, it has been determined by the Town Council of the Town of Ponce Inlet that the proposed Fiscal Year 2025-2026 budget is necessary to provide essential services for the Town; and

WHEREAS, the Town of Ponce Inlet has met all requirements of the Florida Statutes related to the adoption of a millage rate for the fiscal year.

NOW, THEREFORE, BE IT ENACTED BY THE TOWN COUNCIL OF THE TOWN OF PONCE INLET, FLORIDA:

SECTION 1. INCORPORATING THE FINAL AUDITED BUDGET FOR THE FISCAL YEAR 2023-2024.

The Town's auditors presented a complete financial audit for Fiscal Year 2023-2024 to the Town Council on April 17, 2025, and this final audited budget has been incorporated into the attachment and is hereby approved by the Town Council.

SECTION 2. AMENDING THE BUDGET FOR THE FISCAL YEAR 2024-2025.

An end-of-year amendment to the budget of Fiscal Year 2024-2025 in the amount and manner set out in the attachment is hereby approved by the Town Council.

SECTION 3. ADOPTING THE BUDGET FOR THE FISCAL YEAR 2025-2026.

The Town budget for the Fiscal Year 2025-2026 for the Town of Ponce Inlet, Florida set forth in the attachment is hereby adopted.

SECTION 4. SEVERABILITY

If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, that holding in no way affects the remaining portions of this Ordinance.

SECTION 5. CONFLICTING ORDINANCES

All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE

This Ordinance shall become effective upon adoption.

It was moved by Councilmember _____ and seconded by Councilmember _____ that said Ordinance be passed on first reading. A roll call vote of the Town Council on said motion resulted as follows:

Mayor Paritsky, Seat #1	_____
Councilmember Milano, Seat #2	_____
Councilmember White, Seat #3	_____
Councilmember Villanella, Seat #4	_____
Vice-Mayor Smith, Seat #5	_____

Passed upon first reading this 3rd day of September 2025.

It was moved by Councilmember _____ and seconded by Councilmember _____ that said Ordinance be passed on second reading. A roll call vote of the Town Council on said motion resulted as follows:

Mayor Paritsky, Seat #1	_____
Councilmember Milano, Seat #2	_____
Councilmember White, Seat #3	_____
Councilmember Villanella, Seat #4	_____
Vice-Mayor Smith, Seat #5	_____

Passed and adopted upon second reading this 18th day of September 2025.

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Town of Ponce Inlet, Florida

Lois A. Paritsky, Mayor

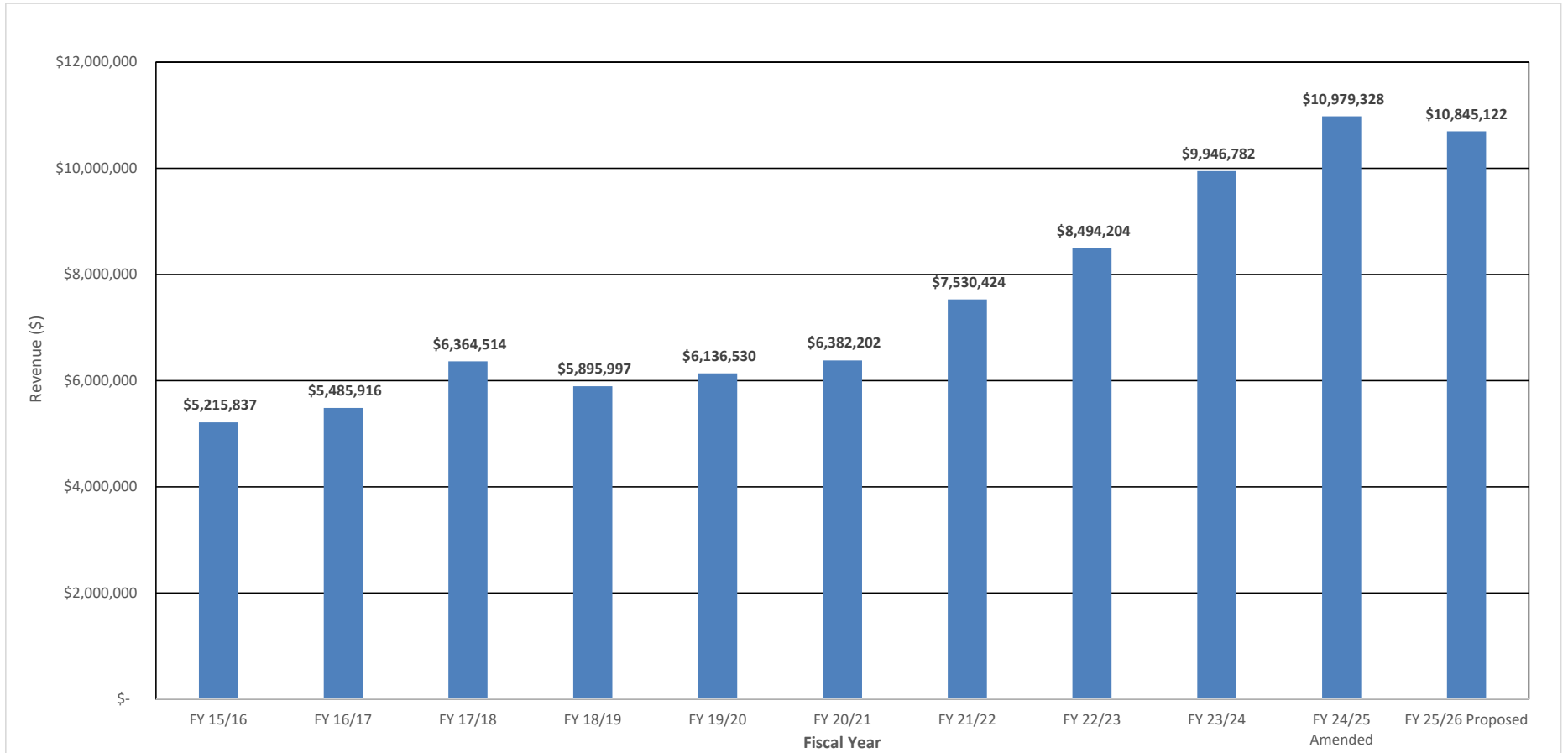
ATTEST:

Kim Cherbano, CMC
Town Clerk

TOWN OF PONCE INLET
FISCAL YEAR
2025/2026
BUDGET



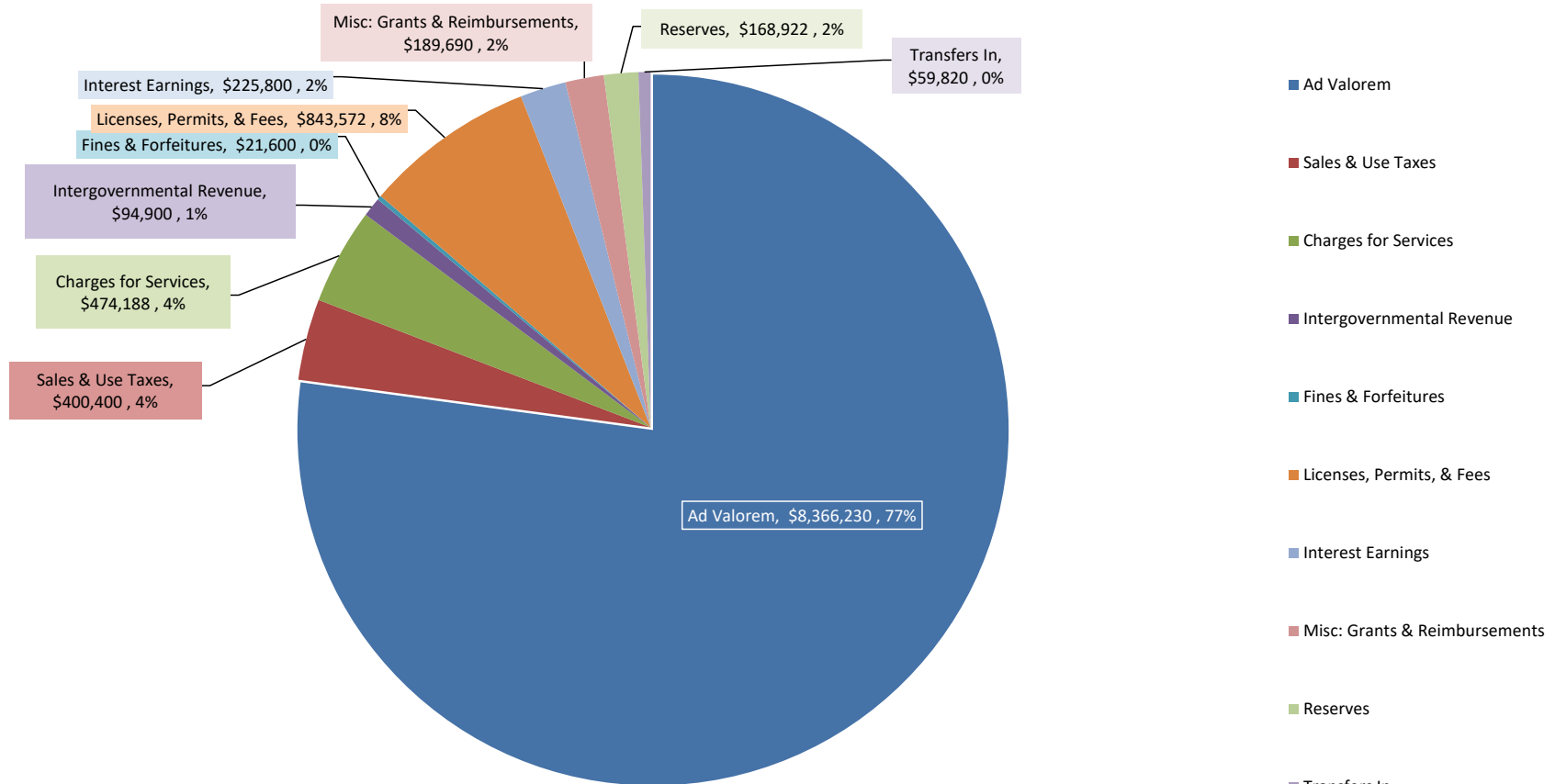
TEN YEAR BUDGET COMPARISON



FY 25/26 BUDGET SUMMARY

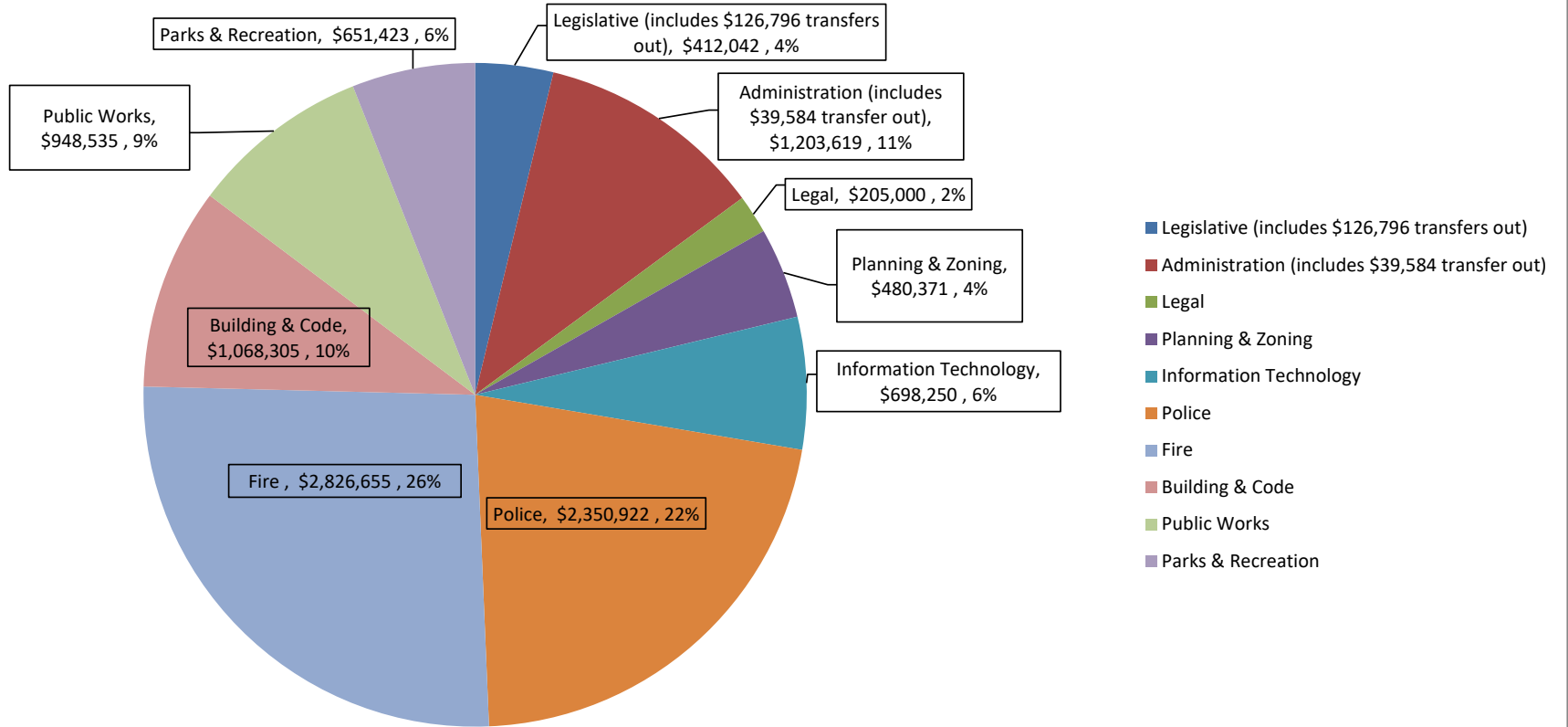
<u>General Fund:</u>		<u>Revenues</u>		
	Ad Valorem	\$	8,366,230	77.14%
	Sales & Use Taxes	\$	400,400	3.69%
	Charges for Services	\$	474,188	4.37%
	Intergovernmental Revenue	\$	94,900	0.88%
	Fines & Forfeitures	\$	21,600	0.20%
	Licenses, Permits, & Fees	\$	843,572	7.78%
	Interest Earnings	\$	225,800	2.08%
	Misc: Grants & Reimbursements	\$	189,690	1.75%
	Reserves	\$	168,922	1.56%
	Transfers In	\$	59,820	0.55%
	Total Revenue	\$	10,845,122	100.00%
	<u>Expenditures</u>			
	Legislative (includes \$126,796 transfers out)	\$	412,042	3.80%
	Administration (includes \$39,584 transfer out)	\$	1,203,619	11.10%
	Legal	\$	205,000	1.89%
	Planning & Zoning	\$	480,371	4.43%
	Information Technology	\$	698,250	6.44%
	Police	\$	2,350,922	21.68%
	Fire	\$	2,826,655	26.06%
	Building & Code	\$	1,068,305	9.85%
	Public Works	\$	948,535	8.75%
	Parks & Recreation	\$	651,423	6.01%
	Total Expenditures	\$	10,845,122	100.00%
<u>Special Funds:</u>				
	Old Gas Tax	\$	85,000	
	New Gas Tax	\$	44,600	
	Donations	\$	2,700	
	Hurricane Ian	\$	-	
	Disaster Recovery	\$	27,960	
	Tree Bank	\$	16,000	
	Sidewalk	\$	15,000	
	Parks & Recreation	\$	23,000	
	Community Center	\$	65,605	
	Historical Museum	\$	71,205	
	Police Education	\$	1,000	
	Stormwater Improvements Loan Repayment	\$	156,585	
	Town Hall Loan Repayment	\$	-	
	Land Acquisition Fund	\$	817,360	
	Capital Fire Equipment	\$	309,880	
	Capital Facility Maintenance	\$	48,000	
	Ponce de Leon Sewer Project	\$	-	
	Economic Impact Fund	\$	57,850	
	South Peninsula Drive Sidewalk Project	\$	995,390	
	Septic-to-Sewer Phase 1 & 2	\$	5,214,450	
	Water Operating & Maintenance	\$	1,934,635	
	Water Renewal & Replacement	\$	104,900	
	Refuse	\$	526,500	
	Sewer	\$	1,165,459	
	Water Expansion	\$	23,594	
	Water System Improvements Loan Repayment	\$	62,000	
	Total Special Funds	\$	11,768,673	

GENERAL FUND REVENUE CHART



GENERAL FUND REVENUE CHART

GENERAL FUND EXPENDITURE CHART



GENERAL FUND EXPENDITURE CHART

**GENERAL FUND REVENUES
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0000-311-0000	AD VALOREM TAXES	7,319,670	8,188,952	8,188,952	8,188,952	8,281,730	Estimated millage rate of 6.2500 at 95%.
001-0000-311-1000	AD VALOREM-DELINQUENT	96,298	94,000	94,000	94,000	84,500	
001-0000-315-0000	COMMUNICATIONS SERVICE TAX	166,499	161,000	161,000	161,000	180,000	Estimated distribution from State Dept of Revenue
001-0000-316-0000	BUSINESS TAX RECEIPTS	9,318	9,250	9,250	8,250	8,250	Amplified Sound Permit Fees; Business Tax Receipts
001-0000-316-1000	BUSINESS TAX RECEIPTS-PENALTY	180	200	200	180	200	Business Tax Receipts - Penalty
001-0000-322-0000	BUILDING PERMITS	518,666	360,000	360,000	460,000	400,000	Building permits (8 single-family res; 2 additions, 1 commercial project)
001-0000-322-4000	TECHNOLOGY FEE	-	-	-	20,000	20,000	Technology Fee = 5% of permit fees
001-0000-323-1000	FRANCHISE FEE - ELECTRIC - FPL	311,049	281,870	281,870	281,870	328,200	Estimate based upon historical receipt
001-0000-323-9000	FRANCHISE FEE - BOAT LIFT	500	500	500	500	500	Sea Love Boat Works
001-0000-329-0000	OTHER PERMITS - SPECIAL EVENTS & GARAGE SALES	1,200	500	500	1,100	1,200	Special events, garage sales, & misc
001-0000-329-1000	OTHER PERMITS - PLANNING & ZONING	5,260	8,000	8,000	6,000	8,000	Planning & Zoning application fees
001-0000-329-2000	FEES - RENTAL PROPERTY	176,500	174,000	174,000	36,000	76,422	Rental Permit fees
001-0000-329-3000	OTHER PERMITS - USE	950	1,000	1,000	800	800	Right-of-Way permits
001-0000-334-2000	STATE GRANT - PUBLIC SAFETY	1,939	2,000	2,000	2,000	1,400	Police Grants: NIJ (National Institute of Justice) Patrick Leahy Grant; BVP Grant.
001-0000-334-2005	STATE GRANT - PLANNING - FDEP	78,000	50,000	50,000	37,500	50,000	Grant reimbursement - Adaptation Action Plan
001-0000-334-2006	STATE GRANT - FDEM	-	20,000	20,000	20,000	-	
001-0000-335-1200	STATE REVENUE SHARING	102,122	113,500	113,500	95,000	90,000	Estimated distribution from State Dept of Revenue. This is comprised of sales taxes & municipal fuel taxes that are collected, allocated, and distributed to local governments. Ponce Inlet's allocation percentage is approximately .017% (based annually on Town's population, sales tax collections, & ability to raise revenue).
001-0000-335-1201	STATE REVENUE SHARING-SFRF	-	-	-	-	-	

**GENERAL FUND REVENUES
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0000-335-1500	STATE ALCOHOL BEVERAGE LICENSE TAX	3,475	3,380	3,380	3,376	3,400	Estimate based upon historical receipt
001-0000-335-1800	STATE LOCAL GOVERNMENT HALF-CENT SALES TAX	222,696	225,100	225,100	225,100	217,000	Estimated distribution from State Dept of Revenue
001-0000-335-2100	STATE FIRE SUPP COMP - EDUC	8,839	8,500	8,500	8,500	8,900	State funded to offset expense line item in Fire budget 001-0022-522-1500.
001-0000-335-2200	STATE-OFFSET AD VALOREM REV DUE TO HURRICANE	-	-	-	-	-	
001-0000-335-4900	STATE OTHER TRANSPORTATION - FUEL TAX REIMBURSEMENT	3,582	3,000	3,000	3,000	3,500	Estimate based upon 1 yr historical receipt
001-0000-338-0000	COUNTY BUSINESS TAX RECEIPTS	271	-	-	-	-	County eliminated business tax receipts tax effective 1/1/24.
001-0000-342-1000	SERVICE CHARGE - POLICE OVERTIME	2,894	3,000	3,000	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
001-0000-342-5000	FIRE BUSINESS LICENSE FEES	4,050	3,900	3,900	4,050	4,000	Annual fire inspections for Business Tax Receipts
001-0000-342-5100	FIRE PROTECTION INSPECTION FEES (RENTALS)	6,350	6,000	6,000	4,500	4,400	Annual Fire Inspections for Rentals
001-0000-342-5200	RENTAL PROPERTY MAINTENANCE INSPECTION FEES	44,950	44,350	44,350	10,500	141,928	Property Maintenance Inspections
001-0000-342-6000	AMBULANCE FEES	275,201	255,000	255,000	257,000	273,000	
001-0000-342-9000	OTHER PUBLIC SAFETY CHARGES & FEES	10	150	150	10	10	Reports; Finger prints; Equipment checks;...
001-0000-342-9001	RADON & CERTIFICATION RECOVERY	1,248	1,700	1,700	1,700	1,400	
001-0000-347-2000	SERVICE CHARGE - PAVILLION RENTAL	490	650	650	650	650	Reservation of pavilions at town parks
001-0000-347-4000	SERVICE CHARGE - PUBLIC WORKS OVERTIME	105	200	200	600	700	Assistance during special events
001-0000-349-0000	OTHER CHARGES FOR SERVICE - ADMIN	6,466	7,500	7,500	5,500	4,000	Lien Search Fees
001-0000-349-2000	OTHER CHARGES FOR SERVICE - LIGHTHOUSE INSURANCE	71,144	64,543	64,543	64,543	71,000	Reimbursement from Lighthouse Association for actual cost of property insurance for all buildings on the lighthouse property
001-0000-351-1000	JUDGMENTS, FINES & FORFEITURES	12,184	10,000	10,000	10,000	10,000	

**GENERAL FUND REVENUES
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0000-354-0000	FINES - LOCAL ORDINANCE VIOLATION - OTHER	31,755	5,000	5,000	52,000	5,000	Code Enforcement Liens
001-0000-354-1000	FINES - LOCAL ORDINANCE VIOLATION - PARKING	6,780	6,700	6,700	6,700	6,600	Parking Citations
001-0000-361-1000	INTEREST	69,435	45,000	45,000	95,000	77,400	
001-0000-361-1100	INTEREST - CD	106,216	100,000	100,000	100,000	70,400	Based on current CDs and maturity dates
001-0000-361-3000	NET INC (DEC) IN FAIR VAL - LGIP	134,221	91,000	91,000	91,000	78,000	
001-0000-362-0000	RENTS & ROYALTIES - CELL TOWER	23,185	23,186	23,186	36,000	36,000	Cell tower annual lease (FY 25/26 is the 1st year of the Second Amendment to 25-year lease that includes option to extend this agreement nine additional five year terms until August 22,2050); Community Center Lease (\$1).
001-0000-365-0000	SALE OF SURPLUS MAT & SCRAP	38,728	45,000	45,000	7,500	10,000	Sale of surplus equipment
001-0000-366-0000	DONATIONS - GENERAL	450	750	750	900	1,000	Donations for Volunteer Appreciation dinner
001-0000-366-1000	DONATIONS - CHILDREN ACTIVITIES	408	400	400	400	400	Replaces line item in Donation Fund, as these activities are now paid for from General Fund
001-0000-366-2000	PGCS SAFETY IMPROVEMENT INCENTIVE	3,000	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	29,260	10,000	10,000	31,300	25,290	
001-0000-369-1000	OTHER MISC REVENUES	409	500	500	500	500	Misc unanticipated revenues
001-0000-369-2000	OTHER MISC REV - VLC REIMBURSEMENT	-	6,000	6,000	-	9,900	
001-0000-369-6000	SUNTRUST CREDIT CARD REBATE	17,578	7,500	7,500	6,300	6,300	
001-0000-380-0000	PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES	-	387,072	387,072	387,072	168,922	Carryovers from FY 24/25: Harbour Village boardwalk contribution - \$25,000; 2025 Standard Construction Details Update - \$2,505; Adaptation Action Plan - \$44,000; Town Engineer code review for new construction stormwater impacts on exisiting properties, as requested by Town Council - \$820; Community Rating System review & mapping - \$13,200; Elevation Certificate review - \$5,375; Tyler EP&L Boost \$4,385; Cost estimate & design for stormwater improvements - \$3,205; Old Carriage Rd. stormwater project Ph2 - \$44,400; Timucuan Oaks Piling Repairs - \$16,455; Davie's Park shade fabric replacement - \$9,577.

**GENERAL FUND REVENUES
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	FY 24/25 fund balance is \$5,349,837; this amount along with other non-restricted monies equate to a total reserve of 219 days (60%), per FY 23/24 audit. The Town requirements: minimum = 25% & maximum = 75%).
001-0000-382-0000	TRANSFER FROM ENTERPRISE FUNDS	36,500	14,300	14,300	14,300	34,820	Estimated transfer of surplus revenue for admin costs from sewer.
001-0000-382-9145	TRANSFER FROM COMMUNITY CENTER	-	-	15,610	15,610	-	
001-0000-382-9146	TRANSFER FROM MUSEUM			12,060	12,060	-	
001-0000-382-9305	TRANSFER FROM CAPITAL FIRE EQUIPMENT FUND	-	-	-	-	-	
001-0000-382-9307	TRANSFER FROM CAPITAL FACILITY MAINTENANCE FUND	27,900	-	-	-	-	
001-0000-382-9310	TRANSFER FROM ECONOMIC IMPACT FUND	-	-	61,000	61,000	-	
001-0000-382-9401	TRANSFER FROM FUND 401 (WATER)	35,710	35,005	35,005	35,005	25,000	Estimated for IT Expenses
	TOTAL GENERAL FUND REVENUES	10,020,141	10,890,658	10,979,328	10,979,328	10,845,122	
	TOTAL GENERAL FUND EXPENSES	10,020,142	10,890,658	10,979,328	10,979,328	10,845,122	

**LEGISLATIVE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0011-511-1100	EXECUTIVE SALARIES	64,308	67,524	67,524	67,524	70,900	Mayor, Vice Mayor, and 3 Councilmembers; equal to 5% increase for employees for previous 12 months, per Res. 2006-01
001-0011-511-2100	FICA	4,920	5,166	5,166	5,166	5,424	
001-0011-511-2400	WORKERS COMPENSATION	1,518	1,733	1,733	1,733	1,437	Department share of Worker's Comp Insurance
001-0011-511-3100	PROFESSIONAL SERVICES	31,500	36,000	36,000	36,000	36,000	Government Affairs Consultant
001-0011-511-4000	TRAVEL AND PER DIEM	4,057	4,180	4,180	4,180	4,400	Travel Expenses for Training
001-0011-511-4300	UTILITY SERVICES	11,283	12,400	12,400	12,400	12,780	Charges for utilities
001-0011-511-4500	INSURANCE - GENERAL	79,916	79,475	79,475	79,475	80,100	Department share of General Insurance Package
001-0011-511-4700	PRINTING & BINDING	303	363	363	363	365	Business cards, nameplates, etc.
001-0011-511-4800	PROMOTIONAL ACTIVITIES	3,482	4,975	4,975	4,975	6,025	Recognition for volunteers, refreshments for Council workshops. Partially offset by vendor sponsorships
001-0011-511-4810	PROMOTIONAL ACTIVITIES - BOARD APPRECIATION	3,698	3,600	3,600	3,600	4,675	Annual Volunteer Dinner. Partially offset by vendor sponsorships.
001-0011-511-4830	PROMOTIONAL ACTIVITIES - VLOC DINNER	-	-	-	-	10,000	Member cities host VLOC dinner once every 3 years; VLOC to contribute \$2,000 plus \$40 per paid ticket (\$7,600 total), with the remainder partially offset by vendor sponsorships
001-0011-511-5100	OFFICE SUPPLIES	1,194	2,550	2,550	2,550	1,453	Office Supplies
001-0011-511-5200	OPERATING SUPPLIES	202	950	950	950	950	Operating Supplies
001-0011-511-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,857	4,775	4,775	4,775	4,925	TPO, FLOC, VLOC, VCARD, FL League of Mayors, Team Volusia
001-0011-511-5500	TRAINING - LEGISLATIVE	1,028	1,620	1,620	1,620	1,625	FLOC Conference, FL Legislative Days
001-0011-511-8200	HOMELESS ASSISTANCE	14,187	14,187	14,187	14,187	14,187	First Step Shelter
001-0011-511-8210	DONATION - NEWSLETTER	4,000	4,000	4,000	4,000	4,000	C4PI Newsletter

**LEGISLATIVE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0011-511-8220	DONATION - MISC REQUESTS	-	1,000	1,000	1,000	1,000	Miscellaneous donations per Resolution 2008-02
001-0011-511-9008	TRANSFER TO DISASTER RECOVERY FUND (008)	100,000				-	
001-0011-511-9145	TRANSFER TO COMMUNITY CENTER FUND - 145	27,372	71,680	71,680	71,680	62,825	
001-0011-511-9146	TRANSFER TO MUSEUM FUND - 146	58,501	114,200	114,200	114,200	63,971	
001-011-511-9402	TRANSFER TO REFUSE FUND - 402	-	-	-	-	-	
001-0011-511-9900	G/F CONTINGENCY	1,159,060	25,000	25,000	25,000	25,000	Harbour Village boardwalk contribution carryover - \$25,000
	TOTAL	1,573,386	455,378	455,378	455,378	412,042	

**ADMINISTRATION
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0013-513-1100	EXECUTIVE SALARIES	326,159	374,820	374,820	374,820	385,966	4 employees - Town Manager (85%), Finance Director (60%) Human Resources Director/Town Clerk (100%) & Asst. Finance Director (85%)
001-0013-513-1200	REGULAR SALARIES	218,945	271,234	271,234	271,234	281,065	7 employees - Grant Coordinator/Accounting Specialist (80%); Accountant (50%); Utility Billing/Accounting Specialist (25%); Asst. Deputy Clerks (100%) HR Coordinator (100%), Office Specialist (25%)
001-0013-513-1400	OVERTIME	9,102	21,000	6,000	6,000	6,000	Overtime for audio assistant & recording secretary for Council & Board mtgs
001-0013-513-1500	INCENTIVE PAY - ACCOUNTING SOFTWARE TRAINING STIPEND	5,000	5,000	5,000	5,000	5,000	Accounting Software Trainer & Liaison
001-0013-513-1501	INCENTIVE PAY - ADA COORDINATOR STIPEND	1,731	2,500	2,500	2,500	2,500	ADA Coordinator designation - now required for agencies of 50+ employees
001-0013-513-2100	FICA	41,405	52,436	52,436	52,436	52,741	
001-0013-513-2200	RETIREMENT	138,721	155,723	155,723	155,723	161,030	General emp 14.03%; Senior mgmt 34.69%
001-0013-513-2301	HEALTH INSURANCE	54,895	66,588	66,588	66,588	72,860	
001-0013-513-2302	DENTAL INSURANCE	1,285	1,489	1,489	1,489	1,489	
001-0013-513-2303	LIFE AND DISABILITY INSURANCE	3,839	5,275	5,275	5,275	5,877	
001-0013-513-2304	VISION INSURANCE	339	391	391	391	394	
001-0013-513-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	125	154	154	154	155	
001-0013-513-2400	WORKERS' COMPENSATION	2,530	3,020	3,020	3,020	2,873	Department share of Worker's Comp Ins
001-0013-513-3100	PROFESSIONAL SERVICES	20,067	43,900	43,900	43,900	18,000	Finance, grants, investment, and HR Services
001-0013-513-3200	ACCOUNTING & AUDITING	40,893	44,000	44,000	44,000	45,650	Auditing & Accounting Services
001-0013-513-3400	CONTRACTUAL SERVICES - FIRE ALARM	395	400	400	400	400	Fire alarm monitoring
001-0013-513-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,919	3,600	3,600	3,600	3,600	Off-site storage/document shredding
001-0013-513-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	2,052	2,100	2,100	2,100	2,100	Imaging documents for permanent retention and online availability
001-0013-513-3440	CONTRACTUAL SERVICES - MUNICODE	5,382	7,600	7,600	7,600	7,900	Monthly ordinance updates & quarterly electronic updates to Municode Online
001-0013-513-4000	TRAVEL AND PER DIEM	7,366	15,150	15,150	15,150	16,070	Travel & per diem for professional training

**ADMINISTRATION
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0013-513-4020	AUTOMOBILE ALLOWANCE	8,460	11,340	11,340	11,340	11,340	Auto Allowance
001-0013-513-4200	POSTAGE SERVICES	2,627	3,285	3,285	3,285	3,285	Postage
001-0013-513-4300	UTILITY SERVICES	11,291	12,400	12,400	12,400	12,780	Electric & water usage
001-0013-513-4400	RENTALS AND LEASES	363	400	400	400	400	Postage machine lease
001-0013-513-4500	INSURANCE - GENERAL	11,624	11,100	11,100	11,100	11,100	Department share of General Insurance Package
001-0013-513-4600	REPAIR AND MAINTENANCE	1,065	2,450	2,450	2,450	-	
001-0013-513-4700	PRINTING AND BINDING	1,155	1,575	1,575	1,575	1,600	Tax Forms, utility bills & checks
001-0013-513-4800	PROMOTIONAL ACTIVITIES	925	2,000	2,000	3,500	2,000	Longevity awards, outreach
001-0013-513-4900	OTHER CHARGES AND OBLIGATIONS - LEGAL ADS	4,745	7,000	7,000	7,000	6,500	Legal ads
001-0013-513-4930	OTHER CHARGES AND OBLIGATIONS - ELECTION	688	7,000	7,000	5,500	7,000	Election expenses
001-0013-513-4950	BANK SERVICE FEES	149	250	250	250	250	Stop Payment bank fees
001-0013-513-5100	OFFICE SUPPLIES	3,091	3,943	3,943	3,943	3,900	Miscellaneous office supplies
001-0013-513-5200	OPERATING SUPPLIES	7,651	5,000	5,000	5,000	5,000	Miscellaneous operating supplies
001-0013-513-5250	NON-CAPITALIZED EQUIPMENT	3,191	2,050	2,050	1,858	2,000	Office furniture
001-0013-513-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	4,265	4,350	4,350	4,542	5,075	Professional memberships & subscriptions
001-0013-513-5500	TRAINING	8,115	15,725	15,725	15,725	18,135	Professional training for administrative staff
001-0013-513-5520	TRAINING - TUITION REIMBURSEMENT	-	-	-	-	2,000	Educations Reimbursements
001-0013-513-9121	TRANSFER TO DEBT SERVICE - SRF 201	39,584	39,584	39,584	39,584	39,584	Telecommunications tax (\$16,400), cell tower lease (\$23,184)
TOTALS		992,139	1,205,832	1,190,832	1,190,832	1,203,619	

**LEGAL
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0014-514-3100	LEGAL SERVICES - GENERAL	156,541	195,000	195,000	195,000	150,000	General Representation & Litigation
001-0014-514-3110	LEGAL SERVICES - CODE ENFORCEMENT	3,062	10,000	10,000	10,000	5,000	Code Enforcement Special Magistrate Attorney
001-0014-514-3120	LEGAL SERVICES - LABOR	22,570	50,000	50,000	50,000	50,000	Employment Law Attorney
	TOTAL	182,173	255,000	255,000	255,000	205,000	

**PLANNING AND ZONING
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0015-515-1100	EXECUTIVE SALARIES	101,293	143,707	143,707	143,707	148,019	Planning & Development Director - 50% (split with Building dept); Principal Planner - 100%
001-0015-515-1200	REGULAR SALARIES	38,522	68,350	60,650	60,650	83,554	Senior Planner
001-0015-515-1400	OT	-	-	-	-	-	
001-0015-515-2100	FICA	12,154	17,902	17,902	17,902	17,864	
001-0015-515-2200	RETIREMENT	23,882	43,002	43,002	43,002	44,085	General emp 14.03%; Senior mgmt 34.69%
001-0015-515-2301	HEALTH INSURANCE	13,422	20,552	20,552	20,552	22,490	
001-0015-515-2302	DENTAL INSURANCE	258	459	459	459	459	
001-0015-515-2303	LIFE AND DISABILITY INSURANCE	1,125	1,566	1,566	1,566	1,777	
001-0015-515-2304	VISION INSURANCE	80	121	121	121	122	
001-0015-515-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	29	47	47	47	48	
001-0015-515-2400	WORKERS' COMP	2,025	2,420	2,420	2,420	2,873	Department share of Worker's Comp Ins
001-0015-515-3100	PROFESSIONAL SERVICES	12,441	86,252	93,752	93,752	81,505	Planning & engineering Consultant Services; Includes 2025 Standard Construction Detail Update carryover - \$2,505; Adaptation Action Plan carryover - \$44,000
001-0015-515-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,437	2,300	2,300	2,800	2,500	Off-site storage
001-0015-515-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	439	1,100	1,100	1,100	1,100	Records management
001-0015-515-4000	TRAVEL AND PER DIEM	3,579	3,768	3,768	3,268	6,965	Educational training for Planning & Zoning Staff (FPZA, APA, APA-FL)
001-0015-515-4020	AUTO ALLOWANCE	1,125	1,950	1,950	1,950	1,950	Director -50% (split with Building dept)
001-0015-515-4200	POSTAGE SERVICES	1,181	1,150	1,150	1,650	1,150	Postage
001-0015-515-4300	UTILITY SERVICES	11,291	12,400	12,400	12,400	12,780	Water & Electric
001-0015-515-4400	RENTALS & LEASES	127	130	130	130	130	Postage Machine Lease
001-0015-515-4500	INSURANCE - GENERAL	10,171	10,450	10,450	10,450	10,520	Department share of general insurance package
001-0015-515-4600	REPAIR & MAINTENANCE	755	792	792	792	300	Office equipment repairs as needed
001-0015-515-4700	PRINTING AND BINDING	2,434	750	750	350	750	Office forms and business cards
001-0015-515-4900	OTHER CHARGES AND OBLIGATIONS	3,498	6,000	6,000	8,100	3,500	Legal publications - News Journal advertising for employee positions & public records recording
001-0015-515-4950	BANK SERVICE FEES	13,345	14,060	14,060	14,060	14,060	On-line Payments

**PLANNING AND ZONING
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0015-515-5100	OFFICE SUPPLIES	2,359	2,000	2,000	2,000	2,000	Office Supplies
001-0015-515-5200	OPERATING SUPPLIES	1,538	2,250	2,250	2,250	1,250	Replacement of new Town shirts, safety boots for Town Employees
001-0015-515-5250	NON-CAPITAL EQUIPMENT	3,449	750	750	-	750	
001-0015-515-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	3,024	4,895	4,895	3,445	5,395	Memberships for department staff
001-0015-515-5500	TRAINING	1,535	3,269	3,269	3,269	12,475	Education training for Planning & Zoning staff (FPZA, APA, APA FL, Tyler training)
001-0015-515-6400	MACHINE & EQUIPMENT	-	3,010	3,010	3,010	-	
001-0015-515-9311	TRANSFER TO SOUTH PENINSULA DRIVE SIDEWALK FUND - 311	184,498	170,000	170,000	170,000	-	
TOTALS		452,016	625,402	625,202	625,202	480,371	

**INFORMATION TECHNOLOGY
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0016-516-1100	EXECUTIVE SALARIES	92,224	94,361	94,361	94,361	97,192	IT Director
001-0016-516-1200	REGULAR SALARIES	59,624	60,840	60,840	60,840	62,666	IT Technician
001-0016-516-1400	OVERTIME	42	658	658	658	658	
001-0016-516-1500	INCENTIVE PAY - IT STIPEND	10,000	11,634	11,634	11,634	10,000	Stipends for additional responsibilities regarding IT and also for website maintenance.
001-0016-516-2100	FICA	12,536	12,711	12,711	12,711	13,067	
001-0016-516-2200	RETIREMENT	22,168	21,712	21,712	21,712	22,919	General emp 14.03%
001-0016-516-2301	HEALTH INSURANCE	15,182	17,165	17,165	17,165	17,990	
001-0016-516-2302	DENTAL INSURANCE	342	368	368	368	368	
001-0016-516-2303	LIFE AND DISABILITY INSURANCE	1,238	1,307	1,307	1,307	1,468	
001-0016-516-2304	VISION INSURANCE	90	96	96	96	97	
001-0016-516-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	38	38	38	38	38	
001-0016-516-2400	WORKERS COMP	1,316	1,570	1,570	1,570	1,437	Department share of Worker's Comp Ins
001-0016-516-3100	PROFESSIONAL SERVICES	17,638	15,000	15,000	15,000	14,000	Includes specialized 3rd-party consultation, configuration, and remote application support services for networking, access control, GIS, and other services.
001-0016-516-3110	PROFESSIONAL SERVICES - GIS	5,459	3,800	3,800	3,800		Budgeted in 3100 account
001-0016-516-3450	CONTRACTUAL SERVICES - COMPUTER	175,007	230,926	230,926	227,426	236,600	Includes all contractual technology services utilized by all Town departments.
001-0016-516-3455	CONTRACTUAL SERVICES - AXON	18,735	12,200	12,200	12,200	12,600	This account includes specific contractual technologies for Axon body cameras and tasers plus cloud storage maintenance and support.
001-0016-516-4000	TRAVEL AND PER DIEM	-	3,100	3,100	3,100	2,500	Includes traveling expenditures towards remote or offsite training and professional development.
001-0016-516-4020	AUTOMOBILE ALLOWANCE	7,800	7,800	7,800	7,800	7,800	IT Director & IT Technician

**INFORMATION TECHNOLOGY
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0016-516-4100	COMMUNICATION SERVICES - PHONE / INTERNET	55,531	62,280	62,280	62,280	62,300	This account includes all the Town's managed internet, networking & telephone-related services, including site-to-site connectivity.
001-0016-516-4110	COMMUNICATION SERVICES - CELL PHONES	15,967	13,500	13,500	18,500	15,400	Includes all the cellular carrier devices, services and stipends, utilized by Town employees for communications.
001-0016-516-4150	COMMUNICATION SERVICES - MOBILE DATA	12,432	17,400	17,400	17,400	15,000	Includes all the cellular carrier services utilized by Town devices to remotely transmit data to/from the Town network, to include but not limited to public safety vehicles and public cameras.
001-0016-516-4500	INSURANCE - GENERAL	14,530	14,851	14,851	14,851	14,900	Department share of general insurance package
001-0016-516-4650	REPAIR AND MAINTENANCE - COMPUTERS	6,478	5,750	5,750	4,250	4,800	This account includes expenditures towards the repair and maintenance of existing technology equipment.
001-0016-516-4900	OTHER CHARGES & OBLIGATIONS	-	-	-	-	-	
001-0016-516-5100	OFFICE SUPPLIES	171	200	200	200	200	This accounts includes expenditures for general office supplies.
001-0016-516-5200	OPERATING SUPPLIES	1,978	3,000	3,000	3,000	3,000	Includes general operating supplies such as cabling, accessories, adapters, and tools.
001-0016-516-5250	NON-CAPITAL EQUIPMENT	60,459	40,934	40,934	52,934	29,100	Includes expenditures for non-capitalized technology equipment or hardware, such as laptops, WIFI infrastructure, scanners, copiers, etc.
001-0016-516-5255	NON-CAPITAL EQUIPMENT - AXON	12,884	12,200	12,200	12,200	12,500	This account includes specific contractual technologies for Axon body cameras and taser hardware & equipment maintenance and support.
001-0016-516-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	982	2,000	2,000	2,000	2,200	This account includes expenditures for professional memberships and subscriptions.
001-0016-516-5500	TRAINING	17,763	29,690	29,690	17,690	5,450	Includes professional technology training services for IT staff as well as required cyber-security training for all employees.
001-0016-516-6450	MACHINERY AND EQUIPMENT - TECHNOLOGY	-	3,010	3,010	3,010	32,000	This account is for one-time purchases of technology equipment & hardware. Includes new additional local backup storage, new PTP wireless link from FD to PW, continuation of backup network project, and new access control solution to FD facility.
	TOTALS	638,614	700,101	700,101	700,101	698,250	

**POLICE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0021-521-1100	EXECUTIVE SALARIES	218,530	223,421	223,421	223,421	230,026	Police Chief & Police Lieutenant
001-0021-521-1200	REGULAR SALARIES	747,262	887,554	857,554	857,554	945,221	13 Police Officers, 1 Office Manager, & 1 Office Specialist
001-0021-521-1210	REGULAR SALARIES - BUILT-IN ADDITIONAL HOURS	24,916	35,602	35,602	35,602	38,165	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	59,164	56,400	56,400	56,400	56,400	Includes personal leave coverage, special events, court/depositions; training; late calls/investigations; misc
001-0021-521-1402	OVERTIME - PD BILLABLE	-	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	11,538	13,440	13,440	13,440	12,960	Educational credits as mandated by FDLE
001-0021-521-1505	FIREARMS TRAINER	1,000	2,000	2,000	2,000	2,000	\$1,000 each for 2 designated officers
001-0021-521-1520	UNIFORM ALLOWANCE	4,293	5,100	5,100	5,100	5,100	Paid to employee to offset dry-cleaning
001-0021-521-2100	FICA	82,809	97,592	96,787	96,787	100,607	
001-0021-521-2200	RETIREMENT	322,106	392,258	382,258	382,258	439,927	General emp 14.03%; Special risk 35.19%
001-0021-521-2301	HEALTH INSURANCE	117,387	139,752	124,752	124,752	152,915	
001-0021-521-2302	DENTAL INSURANCE	2,295	3,124	3,124	3,124	3,124	
001-0021-521-2303	LIFE AND DISABILITY INSURANCE	6,322	7,634	7,634	7,634	9,337	
001-0021-521-2304	VISION INSURANCE	657	820	820	820	826	
001-0021-521-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	283	322	322	322	326	
001-0021-521-2400	WORKERS COMP	22,270	26,590	26,590	26,590	30,168	Department share of Worker's Comp Ins
001-0021-521-3100	PROFESSIONAL SERVICES	3,228	5,000	5,000	5,000	3,000	Applicant screening costs, Promotional exams, misc medical costs
001-0021-521-3400	CONTRACTUAL SERVICES - FIRE ALARM	595	1,200	1,200	1,200	1,200	Fire Alarm monitoring
001-0021-521-3450	CONTRACTUAL SERVICES - BODY WORN CAMERAS	-	1,757	1,757	1,757	1,760	Body Worn Camera licenses Year 2 of 5
001-0021-521-3480	CONTRACTUAL SERVICES - ENTERPRISE	779	864	864	864	650	Fleet Maintenance Fee - Enterprise
001-0021-521-4000	TRAVEL AND PER DIEM	9,643	10,900	10,900	11,900	11,000	Florida Police Chief's training, accreditation training, CIIS training, Accreditation team visits

**POLICE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0021-521-4020	AUTO ALLOWANCE LAW ENFORCEMENT INCENTIVE	21,000	24,501	24,501	24,501	25,350	\$1,950 per year for 12 police officers
001-0021-521-4200	POSTAGE	1,404	1,865	1,865	1,865	2,265	Postage/Shipping
001-0021-521-4300	UTILITY SERVICES	5,253	6,150	6,150	6,150	6,350	Water & Electric
001-0021-521-4400	RENTALS AND LEASES	22,758	49,170	49,170	49,170	62,310	Continuation of leases for 4 vehicles; 1 new vehicle lease, Postage machine lease
001-0021-521-4450	RENTALS & LEASES - CODE RED	2,891	2,892	2,892	2,892	2,900	Emergency Alert System (split with FD)
001-0021-521-4500	INSURANCE - GENERAL	83,417	84,275	84,275	84,275	83,035	Department share of general insurance package
001-0021-521-4600	REPAIR & MAINTENANCE	934	1,500	1,500	1,500	1,000	Misc. equipment repairs
001-0021-521-4610	REPAIR AND MAINTENANCE - VEHICLES	24,393	21,549	21,549	20,561	18,000	Preventative maintenance and repair for all department vehicles
001-0021-521-4640	RADIO - REPAIR & MAINTENANCE	680	1,500	1,500	1,500	1,000	Annual maintenance and misc repairs
001-0021-521-4700	PRINTING AND BINDING	627	1,000	1,000	1,000	500	Warning citations; business cards; parking citations; letterhead; misc forms
001-0021-521-4900	OTHER CHARGES AND OBLIGATIONS	4,352	9,545	9,545	9,545	7,100	Background & investigative costs, Live 911 annual cost, Humane Society for strays
001-0021-521-5100	OFFICE SUPPLIES	470	1,500	1,500	1,500	1,000	Office supplies
001-0021-521-5200	OPERATING SUPPLIES	4,511	14,500	14,500	14,500	6,000	Ammunition, armorer supplies, cleaning supplies
001-0021-521-5210	FUEL	32,482	39,600	39,600	39,600	30,800	Fuel
001-0021-521-5220	UNIFORMS	6,761	10,000	10,000	10,000	7,500	Replacement and new uniforms for 20 employees
001-0021-521-5240	ANIMAL CONTROL	900	1,000	1,000	1,000	1,000	Animal control supplies, County spay & neuter costs
001-0021-521-5250	NON-CAPITAL EQUIPMENT	44,220	47,861	47,861	47,861	35,000	Ballistic vests, weapons, equipment portion of Annual Axon contracts, and equipment & graphics for new leased vehicle
001-0021-521-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,350	1,500	1,500	1,500	1,200	Memberships for Police Chief and Lieutenant, Annual Accreditation dues
001-0021-521-5500	TRAINING	3,975	8,100	8,100	9,100	7,000	Police Chief Training, LexiPOL law enforcement training, Accreditation and CJIS training
001-0021-521-5520	TRAINING - TUITION REIMBURSEMENT	2,045	2,000	2,000	988	2,000	Reimbursement for continuing education
001-0021-521-6400	MACHINERY AND EQUIPMENT	17,197	-	-	-	-	
001-0021-521-6470	MACHINERY AND EQUIPMENT - VEHICLES	-	11,181	11,181	11,181	-	
	TOTALS	1,917,697	2,257,419	2,201,614	2,201,614	2,350,922	

**FIRE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0022-522-1100	EXECUTIVE SALARIES	204,366	215,126	215,126	215,126	221,582	Fire Chief & Deputy Chief
001-0022-522-1200	SALARIES	739,289	865,662	865,662	865,662	959,185	15 Firefighter EMTs/Paramedics & 1 Office Manager
001-0022-522-1201	COMP TIME BUY-BACK		11,066	11,066	11,066	12,500	
001-0022-522-1205	RESCUE PAY	27,475	52,560	52,560	52,560	52,560	
001-0022-522-1400	OVERTIME - BUILT-IN REGULAR SALARIES PER FLSA	26,126	72,809	72,809	72,809	75,649	Built-in Regular hours which are a function of the Federal Fair Labor Standards Act
001-0022-522-1400	OVERTIME	169,293	137,018	206,993	206,993	170,000	Shift coverages to maintain 24/7 operations
001-0022-522-1410	OVERTIME - TRAINING	5,228	8,000	8,000	8,000	8,000	Covers all regional Fire training as well as required EMS recertification
001-0022-522-1500	INCENTIVE PAY - EDUC/TRAIN CERT	8,017	7,920	7,920	7,920	7,920	Reimbursed by State- see corresponding revenue account 1- 335.2000
001-0022-522-1505	INCENTIVE PAY - PUMP OPERATOR CERT	5,861	6,442	6,442	6,442	6,600	\$600 per designated employee for pump operator certification
001-0022-522-1510	INCENTIVE PAY - PARAMEDIC STIPEND	17,248	78,624	78,624	78,624	87,360	\$8,736 per designated employee for Paramedic certification (10 total personnel)
001-0022-522-1517	PIO STIPEND	-	13,000	13,000	13,000	10,000	Public Information Officer Stipend
001-0022-522-1520	UNIFORM ALLOWANCE	4,592	4,954	4,954	4,954	5,100	\$300 per FF/yr for dry cleaning
001-0022-522-2100	FICA	92,583	123,409	123,409	123,409	123,843	
001-0022-522-2200	RETIREMENT	365,114	559,020	559,020	559,020	542,020	General emp 14.03%; Special risk 35.19%
001-0022-522-2301	HEALTH INSURANCE	107,188	133,255	133,255	133,255	161,910	
001-0022-522-2302	DENTAL INSURANCE	2,364	3,207	3,207	3,207	3,308	
001-0022-522-2303	LIFE AND DISABILITY INSURANCE	6,168	8,112	8,112	8,112	9,796	
001-0022-522-2304	VISION INSURANCE	666	845	845	845	875	
001-0022-522-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	286	333	333	333	346	
001-0022-522-2400	WORKERS COMPENSATION	41,490	49,540	49,540	49,540	56,026	Department share of Worker's Comp Ins
001-0022-522-3100	PROFESSIONAL SERVICES	1,500	-	-	-	-	
001-0022-522-3400	CONTRACTUAL SERVICES - FIRE ALARM	395	511	511	511	400	Fire alarm monitoring
001-0022-522-3401	CONTRACTUAL SERVICES - MEDICAL	8,978	11,500	11,500	10,700	12,000	Medical waste disposal; oxygen, annual maintenance
001-0022-522-3403	CONTRACTUAL SERVICES - PROMOTIONAL SERVICE	4,990	-	-	-	-	

**FIRE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0022-522-3410	CONTRACTUAL SERVICES - ACCREDITATION	29,800	21,300	21,300	21,300	-	
001-0022-522-3420	CONTRACTUAL SERVICES - EQUIPMENT	9,770	13,800	13,800	13,700	16,100	Annual equipment maintenance
001-0022-522-3480	CONTRACTUAL SERVICES - ENTERPRISE	314	435	435	435	350	Fleet Maintenance Fee - Enterprise
001-0022-522-4000	TRAVEL AND PER DIEM	2,129	3,289	3,289	3,289	12,000	Accreditation team visit and Accreditation training, PIO training
001-0022-522-4200	POSTAGE SERVICES	1,138	2,415	2,415	2,415	2,500	Postage
001-0022-522-4300	UTILITY SERVICES	15,922	19,400	19,400	19,400	19,900	Water & Electric
001-0022-522-4400	RENTALS AND LEASES	7,833	15,770	15,770	15,770	21,855	Annual lease for 1 vehicle, 9 months lease on 2nd vehicle (buy-out in June 2026 from the Public Safety Equipment Fund), postage machine rental
001-0022-522-4450	RENTALS & LEASES - CODE RED	2,891	2,892	2,892	2,892	2,900	Emergency alert system (split with PD)
001-0022-522-4500	INSURANCE - GENERAL	68,764	68,177	68,177	68,177	67,025	Department share of general insurance package, Firefighter cancer policy
001-0022-522-4501	INSURANCE - FLOOD	7,621	7,798	7,798	7,798	10,120	Flood insurance for 2 structures on this property
001-0022-522-4600	REPAIR & MAINTENANCE	1,700	3,720	3,720	3,720	2,000	Maintenance and repair of small tools
001-0022-522-4610	REPAIR & MAINTENANCE - VEHICLE	43,989	29,718	29,718	29,718	25,000	Preventative maintenance and repair for all department vehicles.
001-0022-522-4640	RADIO- REPAIR & MAINTENANCE	2,421	3,580	3,580	3,800	4,000	Annual maintenance and misc. repairs
001-0022-522-4700	PRINTING & BINDING	634	600	600	700	600	Care cards & post cards for transports
001-0022-522-4900	OTHER CHARGES & OBLIGATIONS	7,681	4,100	4,100	4,680	4,000	New employee and crew physicals
001-0022-522-5100	OFFICE SUPPLIES	1,202	1,600	1,600	1,600	1,300	Office supplies
001-0022-522-5200	OPERATING SUPPLIES	7,752	7,980	7,980	7,980	8,000	Cleaning supplies, general maintenance supplies, airvac filters
001-0022-522-5210	FUEL	15,326	21,300	21,300	21,300	15,325	Fuel
001-0022-522-5220	UNIFORMS	17,195	15,600	15,600	15,600	16,000	Replacement & new uniforms for 18 employees
001-0022-522-5225	UNIFORMS - BUNKER GEAR	17,768	21,225	21,225	21,225	18,000	Expiring bunker gear, sets for new employees
001-0022-522-5230	OPERATING SUPPLIES - MEDICAL	20,812	23,000	23,000	23,000	24,000	Medical operating supplies
001-0022-522-5250	NON-CAPITAL EQUIPMENT	15,644	40,500	40,500	40,500	7,000	Misc. non-capital equipment
001-0022-522-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	8,880	11,400	11,400	11,400	13,700	Memberships for Fire Chief, Deputy Chief, PIO, annual fee for training, inventory and scheduling program; mapping, inspection software subscriptions

**FIRE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0022-522-5500	TRAINING	2,518	6,000	6,000	6,000	6,000	Accreditation training and fire simulation training aid; PIO training
001-0022-522-5520	TRAINING - TUITION REIMBURSEMENT	3,370	-	-	-	2,000	Tuition for FD employees
001-0022-522-6200	BUILDING IMPROVEMENTS	21,068				-	
001-0022-522-6400	MACHINERY AND EQUIPMENT	-	41,000	41,000	41,000	-	
001-0022-522-6470	MACHINERY AND EQUIPMENT-VEHICLES	-					
001-0022-522-9305	TRANSFER TO PUBLIC SAFETY EQUIPMENT FUND (305)	-	35,000	35,000	35,000		
	TOTALS	2,173,359	2,784,512	2,854,487	2,854,487	2,826,655	

**BUILDING AND CODE ENFORCEMENT
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0024-524-1100	EXECUTIVE SALARIES - CODE	35,472	53,539	53,539	53,539	55,145	Planning & Development Director - 50% (split with P&Z)
001-0024-524-1150	EXECUTIVE SALARIES - BUILDING	106,152	106,908	106,908	106,908	110,115	Chief Building Official (Floodplain Manager incorporated into this position)
001-0024-524-1200	REGULAR SALARIES - CODE	147,001	159,863	159,863	159,863	164,659	Code Compliance Manager; Rental Property Maintenance & Housing Inspector; Administrative Assistant
001-0024-524-1250	REGULAR SALARIES - BUILDING	206,705	218,072	218,072	218,072	228,746	Building Inspector; Office Manager; 2 Permit Technicians
001-0024-524-1400	OVERTIME - CODE	507	-	-	-	-	
001-0024-524-1450	OVERTIME - BUILDING	13,894	13,500	13,500	13,500	10,000	Estimated overtime for Building personnel
001-0024-524-1500	INCENTIVE PAY - ENERGGOV TRAINING MANAGER STIPEND	5,000	5,000	5,000	5,000	5,000	
001-0024-524-1505	BLDG/MECH INSPECTOR	2,692	5,000	5,000	5,000	5,000	
001-0024-524-1515	INCENTIVE PAY -ASSISTANT TO FLOODPLAIN MANAGER STIPEND	5,000	5,000	5,000	5,000	5,000	
001-0024-524-1516	FIRE INSPECTOR	2,692	5,000	5,000	5,000	5,000	
001-0024-524-2100	FICA - CODE	12,793	17,239	17,239	17,239	17,729	
001-0024-524-2150	FICA - BUILDING	25,069	26,659	26,659	26,659	27,568	
001-0024-524-2200	RETIREMENT - CODE	30,171	41,827	41,827	41,827	43,836	General emp 14.03%
001-0024-524-2250	RETIREMENT - BUILDING	69,320	71,049	71,049	71,049	73,634	General emp 14.03%; Senior mgmt 34.69%
001-0024-524-2301	HEALTH INSURANCE - CODE	23,959	28,772	28,772	28,772	31,483	
001-0024-524-2302	DENTAL INSURANCE - CODE	-	638	638	638	643	
001-0024-524-2303	LIFE AND DISABILITY INSURANCE - CODE	1,201	1,667	1,667	1,667	1,934	
001-0024-524-2304	VISION INSURANCE CODE	134	169	169	169	170	
001-0024-524-2305	EMPLOYEE ASSISTANCE PLAN (EAP) - CODE	55	66	66	66	67	
001-0024-524-2351	HEALTH INSURANCE - BUILDING	41,986	40,762	40,762	40,762	44,975	
001-0024-524-2352	DENTAL INSURANCE - BUILDING	1,353	868	868	868	919	
001-0024-524-2353	LIFE AND DISABILITY INSURANCE - BUILDING	2,162	2,395	2,395	2,395	2,903	
001-0024-524-2354	VISION INSURANCE - BUILDING	285	229	229	229	243	
001-0024-524-2355	EMPLOYEE ASSISTANCE PLAN (EAP) - BUILDING	99	90	90	90	96	
001-0024-524-2400	WORKERS COMP - CODE	658	785	785	785	1,437	Department share of Worker's Comp Ins
001-0024-524-2450	WORKERS' COMP - BUILDING	2,025	2,420	2,420	2,420	2,873	Department share of Worker's Comp Ins
001-0024-524-3100	PROFESSIONAL SERVICES	19,734	66,020	62,270	61,463	74,695	CRS and engineering consultants; Includes carryovers for: New construction stormwater impacts on existing gproperties as requested by Town Council - \$820; CRS review & mapping - \$13,200; Elevation certificate review - \$5,375
001-0024-524-3400	CONTRACTUAL SERVICES - BLDG INSP	14,871	30,500	30,500	30,500	10,000	Building inspection services

**BUILDING AND CODE ENFORCEMENT
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0024-524-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,438	2,300	2,300	2,800	2,500	Off-site storage
001-0024-524-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	439	1,100	1,100	777	1,100	Records management
001-0024-524-3480	CONTRACTUAL SERVICES - ENTERPRISE	301	360	360	360	300	Fleet Maintenance Fee - Enterprise
001-0024-524-4000	TRAVEL AND PER DIEM	2,930	3,228	3,228	3,228	5,125	Associated with continuing education and training for Code staff (FL Association of Code Enforcement, Tyler software)
001-0024-524-4005	TRAVEL AND PER DIEM - BUILDING	6,635	10,083	10,083	10,083	11,600	Associated with continuing education and training for Building staff (BOAF, FFMA, FABTO, Tyler software, cross-training program)
001-0024-524-4020	AUTO ALLOWANCE	1,125	1,950	1,950	1,950	1,950	Planning & Development Director - 50% (split with P&Z)
001-0024-524-4200	POSTAGE SERVICES	2,685	3,120	3,120	3,120	3,120	Postage
001-0024-524-4300	UTILITY SERVICES	11,288	12,400	12,400	12,400	12,780	Water & Electric
001-0024-524-4400	RENTALS & LEASES	19,150	20,704	20,704	20,704	17,975	Annual leases for 2 vehicles; Postage machine lease
001-0024-524-4500	INSURANCE - GENERAL	17,436	17,675	17,675	17,675	17,800	Department share of general insurance package
001-0024-524-4600	REPAIR & MAINTENANCE	-	1,584	1,584	1,584	300	Office equipment repairs as needed
001-0024-524-4610	REPAIR AND MAINTENANCE - VEHICLE	4,579	4,000	4,000	4,000	4,000	General repair & maintenance for dept vehicles
001-0024-524-4700	PRINTING AND BINDING	545	700	700	450	1,000	Office forms and business cards
001-0024-524-4900	OTHER CHARGES & OBLIGATIONS	2,129	2,000	2,000	2,000	2,000	Legal notices and publications
001-0024-524-4950	BANK SERVICE FEES	13,345	14,060	14,060	14,060	14,060	On-line Payments
001-0024-524-5100	OFFICE SUPPLIES	2,315	2,000	2,000	2,000	2,000	Office supplies
001-0024-524-5200	OPERATING SUPPLIES	2,528	3,000	3,000	3,000	3,000	Town shirts, safety boots for employees
001-0024-524-5210	FUEL	4,114	5,100	5,100	5,100	4,000	Fuel
001-0024-524-5250	NON-CAPITAL EQUIPMENT	3,539	1,750	1,750	1,750	750	
001-0024-524-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	3,428	2,940	2,940	3,340	2,940	Professional memberships for department staff
001-0024-524-5500	TRAINING	590	1,499	1,499	1,265	11,950	Education and training for Code staff (FL Association of Code Enforcement, Tyler Connect)
001-0024-524-5515	TRAINING - BUILDING	3,968	5,766	5,766	6,480	22,185	Education and training for Building staff (BOAF, FFMA, FABTO, Tyler Connect, cross-training program); Includes Tyler EPL & Boost carryover - \$4,385
001-0024-524-5520	TRAINING - TUITION REIMBURSEMENT	-	-	-	-	2,000	Reimbursement for continuing education
001-0024-524-6400	MACHINERY AND EQUIPMENT	-	3,010	3,010	3,010	-	
TOTALS		876,497	1,024,366	1,020,616	1,020,616	1,068,305	

**PUBLIC WORKS
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0039-538-3100	PROFESSIONAL SERVICES - STORMWATER	65,848	14,125	14,125	14,325	53,205	Stormwater utility fee study Phase 2; Includes carryover for cost estimation & design for stormwater improvements - \$3,205
001-0039-538-4600	STORMWATER MAINTENANCE	45,955	19,000	19,000	19,000	20,000	Pond treatments; electric service for fountains; swale and pipe maintenance; Beach street pond reshaping
001-0039-539-1100	EXECUTIVE SALARIES	25,633	25,680	25,680	25,680	26,185	Public Works Director paid 35% from this account
001-0039-539-1200	REGULAR SALARIES	131,127	155,318	155,318	155,318	173,849	All Public Works employees (10 current and 2 at mid-year FY25/26) paid 35% from this account
001-0039-539-1400	OVERTIME	6,523	10,500	10,500	10,500	10,020	
001-0039-539-1402	OVERTIME - PW BILLABLE	-	400	400	400	400	
001-0039-539-1500	INCENTIVE PAY - STORMWATER CERT	3,730	4,420	4,420	4,420	4,680	Stormwater certification recognition (\$260); On-Call incentive is \$100 per week for individual on-call, split w/ Water Fund
001-0039-539-2100	FICA	12,649	15,649	15,649	15,649	17,108	
001-0039-539-2200	RETIREMENT	28,532	32,217	32,217	32,217	35,718	General emp 14.03%; Senior mgmt 34.69%
001-0039-539-2301	HEALTH INSURANCE	26,407	33,042	33,042	33,042	40,996	
001-0039-539-2302	DENTAL INSURANCE	612	708	708	708	771	
001-0039-539-2303	LIFE AND DISABILITY INSURANCE	1,055	1,387	1,387	1,387	1,749	
001-0039-539-2304	VISION INSURANCE	129	186	186	186	204	
001-0039-539-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	64	73	73	73	86	
001-0039-539-2400	WORKERS COMP	18,221	21,014	21,014	21,014	24,421	Department share of Worker's Comp Ins
001-0039-539-3100	PROFESSIONAL SERVICES	3,362	11,720	11,720	11,520	10,000	Miscellaneous studies as needed
001-0039-539-3420	CONTRACTUAL SERVICES - TEMP HELP	24,213	3,000	3,000	3,500	5,000	Temporary help for projects
001-0039-539-3430	CONTRACTUAL SERVICES - PEST CONTROL	12,970	12,000	12,000	12,000	13,000	Pest and rodent control for TH/PD/FD/PW
001-0039-539-3440	CONTRACTUAL SERVICES - TREE TRIMMING	4,050	4,000	4,000	2,400	5,000	Professional tree trimming
001-0039-539-3480	CONTRACTUAL SERVICES - FLEET	527	720	720	720	475	Enterprise Fleet Maintenance Fee
001-0039-539-4000	TRAVEL & PER DIEM	1,545	1,000	1,000	1,000	3,000	Travel Expenses for training
001-0039-539-4020	AUTO ALLOWANCE	1,182	1,950	1,950	1,950	1,950	Public Works Director 35%
001-0039-539-4200	POSTAGE SERVICES	783	985	985	985	985	Postage
001-0039-539-4300	UTILITY SERVICES	4,148	4,315	4,315	4,315	4,450	Water & Electric
001-0039-539-4310	VOLUSIA COUNTY LAND FILL	-	100	100	100	-	
001-0039-539-4400	RENTALS & LEASES	20,930	40,680	40,680	40,680	30,000	Boom lift, Annual lease for 1 vehicle, 9 months lease on 2nd vehicle (buy-out in June 2026 from the Public Safety Equipment Fund), postage machine rental
001-0039-539-4500	INSURANCE - GENERAL	25,463	26,638	26,638	26,638	26,075	Department share of general insurance package, storage tank liability insurance

**PUBLIC WORKS
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0039-539-4600	REPAIR AND MAINTENANCE	97,071	204,037	229,037	200,290	103,833	Repair & Maintenance of all Town properties, facilities, and grounds, Includes maintenance of HVAC units and generator maintenance; testing of fire extinguishers, alarms, and plumbing; mulch installation and other misc repairs
001-0039-539-4610	REPAIR AND MAINTENANCE - VEHICLE	2,313	7,500	7,500	7,500	7,500	50% of PW truck repairs
001-0039-539-4620	REPAIR & MAINTENANCE - EQUIPMENT	6,472	9,000	9,000	9,000	12,000	Tractor, utility vehicle, power equipment, and misc. equip. repairs
001-0039-539-4640	RADIOS- REPAIR & MAINTENANCE	972	1,575	1,575	1,575	1,575	Radio maintenance Agreement, misc radio repairs
001-0039-539-4700	PRINTING & BINDING	255	500	500	500	500	Forms, letterhead, envelopes
001-0039-539-4900	OTHER CHARGES & OBLIGATIONS	3,271	10,905	10,905	10,905	7,100	Legal ads, fuel tank inspections & registration, emp physicals
001-0039-539-5100	OFFICE SUPPLIES	485	550	550	550	550	Office Supplies
001-0039-539-5200	OPERATING SUPPLIES	23,124	28,000	28,000	29,200	30,000	Janitorial Supplies for all town & park buildings, maintenance supplies, dog waste bads, sand
001-0039-539-5210	FUEL	7,225	9,225	9,225	9,225	7,000	Fuel
001-0039-539-5220	UNIFORMS	3,554	5,000	5,000	5,000	5,000	Rain gear, safety gear, boots, town shirts
001-0039-539-5250	NON-CAPITAL EQUIPMENT	2,544	10,000	10,000	10,000	11,500	Misc. power equipment, pumps, blowers, edgers, trimmers, chainsaws, and other equipment as needed.
001-0039-539-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,058	1,400	1,400	1,400	1,400	FSA APWA (Split)
001-0039-539-5500	TRAINING	1,803	3,000	3,000	1,800	3,000	Non-water training, including training through FSA and Traffic Management training.
001-0039-539-5520	TRAINING - TUITION REIMBURSEMENT	-	2,000	2,000	2,000	-	
001-0039-539-6300	IMPROVEMENTS OTHER THAN BUILDING	13,296	-	-	-	10,500	Dumpster enclosure fence replacement and repairs
001-0039-539-6400	MACHINERY AND EQUIPMENT	45,585	139,470	200,470	230,317	147,500	Old Carriage Rd. stormwater project Phase 2 carryover - \$44,400, mower, and replacement fuel pump systems.
001-0039-539-6470	MACHINERY AND EQUIPMENT - VEHICLES	11,368	-	-	-		
001-0039-539-9307	TRANSFER TO CAPITAL FACILITY MAINT FUND - 307	-	-	-	-	-	
001-0039-541-4300	UTILITY SERVICE - STREET LIGHTS	24,712	27,425	27,425	27,425	28,250	Electric Charges
001-0039-541-4600	REPAIR & MAINTENANCE - ROW	15,538	25,000	25,000	25,000	36,000	Town street sweeping, Sailfish grading (6X), maintenance of flashers, curb replacement, Sailfish aprons
001-0039-541-5300	ROAD MATERIALS/SUPPLIES - ROW	17,921	25,000	25,000	25,000	26,000	Asphalt and concrete supplies, street sign replacements, reflectors, Sailfish shell material for grading, fill dirt
TOTALS		745,225	950,414	1,036,414	1,036,414	948,535	

**PARKS RECREATION
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
001-0072-572-1100	EXECUTIVE SALARIES	86,832	88,472	88,472	88,472	91,120	% salaries paid from this fund: 100% Cultural Services Manager, 35% Public Works Director
001-0072-572-1200	REGULAR SALARIES	141,287	175,598	175,598	175,598	194,738	All Public Works employees (10 current and 2 at mid-year FY25/26) paid 35% from this account; Cultural Services Coordinator 50% (split 50/50 between Parks & Rec and Museum)
001-0072-572-1400	OVERTIME	8,359	12,994	12,994	12,994	8,317	
001-0072-572-2100	FICA	18,731	21,494	21,494	21,494	22,803	
001-0072-572-2200	RETIREMENT	38,242	43,351	43,351	43,351	46,947	General emp 14.03%
001-0072-572-2301	HEALTH INSURANCE	36,118	45,780	45,780	45,780	48,055	
001-0072-572-2302	DENTAL INSURANCE	827	981	981	981	1,048	
001-0072-572-2303	LIFE AND DISABILITY INSURANCE	1,644	2,131	2,131	2,131	2,585	
001-0072-572-2304	VISION INSURANCE	187	258	258	258	277	
001-0072-572-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	87	102	102	102	114	
001-0072-572-2400	WORKERS COMP	1,316	1,570	1,570	1,570	1,437	Department share of Worker's Comp Ins
001-0072-572-2500	UNEMPLOYMENT	413	219	219	219	-	
001-0072-572-3100	PROFESSIONAL SERVICES	10,410	16,650	16,650	16,650	11,000	Arborist services; Invasive Species Removal
001-0072-572-3400	CONTRACTUAL SERVICES - LANDSCAPE MAINTENANCE	1,470	4,075	4,075	4,075	5,000	Historic marker cleaning; Park fertilizer
001-0072-572-4000	TRAVEL AND PER DIEM	803	1,100	1,100	1,100	200	
001-0072-572-4020	AUTO ALLOWANCE	5,081	3,900	3,900	3,900	3,900	100% Cultural Services Manager
001-0072-572-4300	UTILITY SERVICES	21,357	28,410	28,410	28,410	29,270	Water & Electric
001-0072-572-4410	STATE LAND LEASE - GREEN MOUND	300	300	300	300	300	
001-0072-572-4500	INSURANCE - GENERAL	24,701	24,975	24,975	24,975	25,150	Department share of general insurance package
001-0072-572-4600	REPAIR AND MAINTENANCE	11,227	39,480	59,480	49,903	63,300	Mulch & trail fill; replace 50% of dog waste stations throughout town; playground repairs; repairs to dog park chain-link fence; misc. repairs in parks.

**PARKS RECREATION
FUND 001**

001-0072-572-4700	PRINTING AND BINDING	200	250	250	65	50	Misc printing
001-0072-572-4800	PROMOTIONAL ACTIVITIES	6,628	7,200	7,200	6,000	5,800	Children's holiday events
001-0072-572-4900	OTHER CHARGES & OBLIGATIONS	570	720	720	720	700	FRPA meeting
001-0072-572-5100	OFFICE SUPPLIES	248	800	800	800	700	
001-0072-572-5200	OPERATING SUPPLIES	1,949	1,800	1,800	3,035	1,800	Town shirts; ECHO Ranger supplies; Ponce Preserves the Planet
001-0072-572-5250	NON-CAPITAL EQUIPMENT-PARKS & REC	9,666	19,800	19,800	19,800	13,000	Town holiday decorations; replacement of court equipment
001-0072-572-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,537	930	930	930	580	Arbor Day Foundations, FRPA; NRPA; Canva; Amazon Prime; FL Native Plant Society
001-0072-572-5500	TRAINING	1,540	1,000	1,000	1,150	200	
001-0072-572-6200	BUILDING IMPROVEMENTS	-	-	-	-	37,000	Repainting Davie's Park facilities; repair Ponce Preserve gazebo roofs
001-0072-572-6300	IMPROVEMENTS OTHER THAN BUILDING	-	87,894	75,344	75,344	26,455	Playground fence at Pollard Park; Includes Timucuan Oaks piling repairs carryover - \$16,455
001-0072-572-6400	MACHINE & EQUIPMENT	-	-	-	9,577	9,577	Davie's Park shade fabric replacement carryover - \$9,577
001-0072-572-6500	CIP	37,306					
	TOTALS	469,036	632,234	639,684	639,684	651,423	

**LOCAL OPTION GAS TAX .06
FUND 002**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
002-0000-312-4100	1ST LOCAL OPTION FUEL TAX - .06 OLD	73,090	60,200	60,200	60,200	55,300	Estimate per Volusia County interlocal agreement (based on lane miles only)
002-0000-381-9000	TRANSFER FROM RESERVES	11,910	24,800	24,800	24,800	29,700	FY 24/25 fund balance is \$77,205 per audit of FY 23/24
	TOTAL	85,000	85,000	85,000	85,000	85,000	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENDITURES							
002-0002-541-5300	ROAD MATERIALS & SUPPLIES	-	-	-	-	-	
002-0002-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
002-0002-541-9100	TRANSFER TO RESERVES		-	-	-	-	
002-0002-541-9121	TRANSFER TO DEBT SERVICE - SRF - 201	85,000	85,000	85,000	85,000	85,000	For payment of SRF Stormwater loan; FY 25/26 final loan payment
	TOTAL	85,000	85,000	85,000	85,000	85,000	

**LOCAL OPTION GAS TAX .05
FUND 003**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
003-0000-312-4200	2ND LOCAL OPTION FUEL TAX - .05 NEW	53,494	43,500	43,500	47,000	42,100	Estimate per Volusia County interlocal agreement (based on lane miles only)
003-0000-361-1000	INTEREST	4,040	2,700	2,700	3,700	2,500	
003-0000-381-9000	TRANSFER FROM RESERVES	-	21,155	21,155	21,155	-	Close out Ponce de Leon Septic to Sewer fund (309); FY 24/25 fund balance is \$588,925 per audit of FY 23/24
	TOTAL	57,534	67,355	67,355	71,855	44,600	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENDITURES							
003-0003-541-5300	ROAD MATERIAL / SUPPLIES - RESURFACING	-	-	-	-	-	
003-0003-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
003-0003-541-9100	TRANSFER TO RESERVES	50,534	39,200	39,200	43,700	37,600	
003-0003-541-9121	TRANSFER TO 201 FUND - DEBT SERVICE	7,000	7,000	7,000	7,000	7,000	For payment of SRF Stormwater loan; FY 25/26 final loan payment
003-0003-541-9309	TRANSFER TO 309 FUND - PONCE DE LEON SEWER PROJECT		21,155	21,155	21,155	-	
	TOTAL	57,534	67,355	67,355	71,855	44,600	

**DONATIONS
FUND 005**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
<u>REVENUES</u>							
005-0000-366-0000	DONATIONS - POLICE	1,700	1,500	1,500	1,500	1,500	Reserve balance \$7,427 per audit of FY 23/24
005-0000-366-1000	DONATIONS - FIRE	2,068	1,200	1,200	1,200	1,200	Reserve balance \$1,795 per audit of FY 23/24
005-0000-366-3000	DONATIONS - CHRISTMAS PARADE	-	-	-	-	-	Reserve balance \$0 per audit of FY 23/24
005-0000-366-4000	DONATIONS - PLANNING	-	-	-	-	-	Reserve balance \$101 per audit of FY 23/24
005-0000-366-5000	DONATIONS - HISTORIC	-	-	-	-	-	Reserve balance \$198 per audit of FY 23/24
005-0000-366-6000	DONATIONS - PARKS	-	-	-	-	-	Reserve balance \$55 per audit of FY 23/24
005-0000-366-7000	DONATIONS - DOG PARK	-	-	-	-	-	Reserve balance \$665 per audit of FY 23/24
005-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	
	TOTAL	3,768	2,700	2,700	2,700	2,700	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
<u>EXPENDITURES</u>							
005-0005-599-4810	PROMOTIONAL ACTIVITIES - POLICE	59	100	100	100	200	
005-0005-599-4820	PROMOTIONAL ACTIVITIES - FIRE	1,542	1,000	1,000	1,000	1,200	
005-0005-599-4840	PROMOTIONAL ACTIVITIES - CHRISTMAS PARADE	492	-	-	-	-	
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	1,675	1,600	1,600	1,600	1,300	
	TOTAL	3,768	2,700	2,700	2,700	2,700	

**HURRICANE IAN
FUND 007**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	COMMENTS
REVENUES							
007-0000-369-3000	MISC REV REIMB-INSURANCE	-	-		45,400	-	
007-0000-331-2001	FEMA GRANT REIMB - IAN	102,272	-	-	-	-	
007-0000-381-9001	TRANSFER FROM GENERAL FUND					-	
007-0000-381-9310	TRANSFER FROM 310	-	-			-	
007-0000-381-9000	TRANSFER FROM RESERVES	63,745	-	-	60,097		FY 24/25 fund balance is \$60,097 per audit of FY 23/24
	TOTAL	166,017	-	-	105,497	-	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	COMMENTS
EXPENDITURES							
007-0007-525-3100	PROFESSIONAL SERVICES - GRANT MANAGEMENT	-	-			-	
007-0007-525-3110	PROFESSIONAL SERVICES - MEAD & HUNT PONCE PRESERVE	-				-	
007-0007-525-3120	PROFESSIONAL SERVICES - BOAT RAMP	-				-	
007-0007-525-3130	PROFESSIONAL SERVICES - STORMWATER INSPECTION	-				-	
007-0007-525-3140	PROFESSIONAL SERVICES - FD ROOF	-				-	
007-0007-525-3400	CONTRACT SERVICES - CAT A MISC	-				-	
007-0007-525-3409	CONTRACT SERVICES -DEBRIS MONITORING WOB	-				-	
007-004-525-3410	CONTRACT SERVICES - DEBRIS PICK UP CROWDER	-				-	
007-0007-525-3415	CONTRACTUAL SERVICES - DEBRIS PICKUP (WASTE PRO)	-	-			-	
007-0007-525-4401	RENTAL & LEASES - CAT B	-			-	-	
007-0007-525-4600	REPAIR & MAINTENANCE CAT E	13,750	-	-	-	-	
007-0007-525-4610	REPAIR & MAINTENANCE CAT B	-	-			-	
007-0007-525-4925	MATERIALS & SUPPLIES - CAT B	-	-			-	
007-0007-525-5300	ROAD MAT/SUPPLIES/SIGNS CAT C	-				-	
007-0007-525-6200	BUILDING - FD ROOF	-				-	
007-0007-525-6300	PONCE PRESERVE WALKWAY & BOAT RAMP CAT G	20,947	-	-	-	-	
007-0007-525-6400	MACHINERY & EQUIP - PUMPS	-		-		-	
007-0007-525-9100	TRANSFER TO RESERVES	-	-				
007-0007-525-9101	TRANSFER TO GENERAL FUND		-				
007-0007-525-9108	TRANSFER TO DISASTER RECOVERY FUND				105,497	-	
007-0007-525-9311	TRANSFER TO SIDEWALK FUND (311)	131,320	-	-	-		
	TOTAL	166,017	-	-	105,497	-	

**DISASTER RECOVERY
FUND 008**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	COMMENTS
<u>REVENUES</u>							
008-0000-331-2001	FEMA GRANT REIM-MILTON	-	-	-	185,780	27,960	
008-0000-369-3000	MISC REV REIMB - INSURANCE				38,813		
008-0000-381-9001	TRANSFER FROM GENERAL FUND	100,000	-	-			
008-0000-381-9007	TRANSFER FROM FUND 007				105,497		
008-0000-381-9310	TRANSFER FROM ECON IMPACT FUND (310)	-	25,000	13,000	13,000	-	FY 24/25 fund balance is \$100,000 per audit of FY 23/24
	TOTAL	100,000	25,000	13,000	343,090	27,960	
ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	COMMENTS
<u>EXPENDITURES</u>							
008-0008-525-3409	CONT SERV - DEBRIS MONITOR	-	-	-	34,569	-	
008-0008-525-3410	CONT SERV - DEBRIS PICK UP - CROWDER	-	-	-	81,766		
008-0008-525-3411	CONT SERV - LABOR CAT B				2,685		
008-0008-525-3415	CONT SERV - DEBRIS PICK UP - WASTE PRO				3,056		
008-0008-525-4600	REPAIR & MAINT - CAT E	-			48,956		
008-0008-525-4925	CAT B - MATERIALS & SUPPLIES		25,000	13,000	3,820		
008-0008-525-5250	NON-CAPITAL EQUIPMENT				1,028		
008-0008-525-6400	MACHINE & EQUIPMENT	-	-	-	16,696		
008-0008-525-9100	TRANSFER TO RESERVES	100,000	-	-	150,514	27,960	
	TOTAL	100,000	25,000	13,000	343,090	27,960	

**TREE BANK
FUND 141**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
141-0000-329-0000	TREE ASSESSMENT	21,700	9,500	9,500	9,500	16,000	Tree bank contributions in lieu of replacement planting
141-0000-369-0000	MISC REVENUE	-	-		-		
141-0000-381-9000	TRANSFER FROM RESERVES	-	2,500	2,500	2,500	-	FY 24/25 fund balance \$61,985 per audit of FY 23/24
TOTAL		21,700	12,000	12,000	12,000	16,000	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENDITURES							
141-0141-572-3100	PROFESSIONAL SERVICES	-	8,000	8,000	8,000	-	
141-0141-572-4600	MAINTENANCE	3,800	4,000	4,000	4,000	4,000	Tree Replenishment throughout Town
141-0141-572-6300	IMPROVEMENTS OTHER THAN BUILDINGS	-			-	-	
141-0141-572-9100	TRANSFER TO RESERVES	17,900				12,000	
TOTAL		21,700	12,000	12,000	12,000	16,000	

**SIDEWALK
FUND 143**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
143-0000-369-0000	SIDEWALK REVENUE	10,311	8,000	8,000	8,000	8,000	In lieu of sidewalk construction with new SFR
143-0000-381-9000	TRANSFER FROM RESERVES	-	7,000	7,000	7,000	7,000	FY 24/25 fund balance \$94,060 per audit of FY 23/24
	TOTAL	10,311	15,000	15,000	15,000	15,000	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENDITURES							
143-0143-541-4600	REPAIR & MAINTENANCE	7,038	15,000	15,000	15,000	15,000	Townwide Sidewalk Repair
143-0143-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-					
143-0143-541-9100	TRANSFER TO RESERVES	3,273	-	-	-	-	
	TOTAL	10,311	15,000	15,000	15,000	15,000	

**PARKS AND RECREATION
FUND 144**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
144-0000-324-6100	RECREATION IMPACT FEES	2,782	3,000	3,000	3,000	3,000	Building Permits (8 single-family res; 2 additions; 1 commercial project)
144-0000-369-1000	OTHER MISC REVENUES	-	-	-	180,000		Cell Phone Tower Lease Signing Bonus
144-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	20,000	FY 24/25 fund balance \$30,594 per audit of FY 23/24
	TOTAL	2,782	3,000	3,000	183,000	23,000	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENDITURES							
144-0144-572-5250	NON-CAPITAL EQUIPMENT	-	1,000	1,000	1,000	500	
144-0144-572-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-			20,000	Tennis court resurfacing
144-0144-572-6400	MACHINERY AND EQUIPMENT	-	-				
144-0144-572-9100	TRANSFER TO RESERVES	2,782	2,000	2,000	182,000	2,500	
	TOTAL	2,782	3,000	3,000	183,000	23,000	

COMMUNITY CENTER
FUND 145

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
145-0000-349-0000	PICCI PAYMENT TOWARDS UTILITIES	2,441	2,500	2,500	2,500	2,780	25% Reimbursement for Electric Charges
145-0000-366-0000	DONATIONS	-	-	-	-	-	
145-0000-381-8001	TRANSFER FROM GENERAL FUND	27,372	71,680	71,680	71,680	62,825	
145-0000-381-9000	TRANSFER FROM RESERVES	-	-		-	-	FY 24/25 fund balance \$28,528 per audit of FY 23/24
TOTAL		29,813	74,180	74,180	74,180	65,605	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
145-0145-572-4300	UTILITY SERVICES	9,691	10,790	10,790	10,790	11,120	Electric Charges - 25% Reimbursed by Community Center
145-0145-572-4500	INSURANCE - GENERAL	13,077	14,390	14,390	14,390	14,485	Community Center property insurance
145-0145-572-4600	REPAIR & MAINTENANCE	-	19,300	19,300	19,300	10,000	Replacement cabinets, counter tops, fans, lights
145-0145-572-5250	NON CAPITAL EQUIPMENT	4,234	-	-	-	-	
145-0145-572-6200	BUILDING IMPROVEMENTS		29,700	14,090	14,090	18,000	Carpet & Flooring
145-0145-572-6400	MACHINERY & EQUIPMENT		-	-	-	12,000	For replacement ground sign
145-0145-572-9101	TRANSFER TO GENERAL FUND			15,610	15,610	-	
145-0145-572-9100	TRANSFER TO RESERVES	2,811					
TOTAL		29,813	74,180	74,180	74,180	65,605	

**HISTORICAL MUSEUM
FUND 146**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
146-0000-347-3010	SERVICE CHARGE - CULTURAL CLASSES	320	500	500	500	350	
146-0000-369-0000	OTHER MISC REVENUE - DONATIONS	553	800	800	800	800	
146-0000-381-8001	TRANSFER FROM GENERAL FUND	58,501	114,200	114,200	114,200	63,971	Transfer from General Fund
146-0000-381-9000	TRANSFER FROM RESERVES	-				6,084	FY 24/25 fund balance \$37,237 per audit of FY 23/24
	TOTAL	59,374	115,500	115,500	115,500	71,205	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
146-0146-573-1100	EXECUTIVE SALARIES	-	-	-	-	-	
146-0146-573-1200	REGULAR SALARIES	10,173	20,280	20,280	20,280	20,888	Cultural Services Coordinator 50% (split 50/50 between Parks & Rec and Museum)
146-0146-573-1400	OVERTIME	181	684	684	684	422	
146-0146-573-2100	FICA	832	1,592	1,592	1,592	1,630	
146-0146-573-2200	RETIREMENT	1,403	2,858	2,858	2,858	3,010	General emp 14.03%
146-0146-573-2301	HEALTH INSURANCE	1,313	4,291	4,291	4,291	4,498	
146-0146-573-2302	DENTAL INSURANCE	32	92	92	92	92	
146-0146-573-2303	LIFE AND DISABILITY INSURANCE	63	155	155	155	179	
146-0146-573-2304	VISION INSURANCE	11	44	44	44	24	
146-0146-573-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	4	19	19	19	10	
146-0146-573-2400	WORKERS COMP	658	725	725	725	1,437	Amount attributed to specific department
146-0146-573-2500	UNEMPLOYMENT	413	385	385	385	-	
146-0146-573-3100	PROFESSIONAL SERVICES	-	1,000	1,000	1,000	1,000	Arborist and historic expertise
146-0146-573-3400	CONTRACTUAL SERVICES	1,600	2,900	2,900	2,900	3,300	Security Monitoring; Pest Control
146-0146-573-4000	TRAVEL AND PER DIEM	-	100	100	100	100	
146-0146-573-4300	UTILITY SERVICES	4,149	3,875	3,875	3,875	4,000	Water & Electric
146-0146-573-4500	INSURANCE - GENERAL	5,812	6,400	6,400	6,400	6,445	Museum property insurance

**HISTORICAL MUSEUM
FUND 146**

146-0146-573-4501	INSURANCE - FLOOD	6,193	7,700	7,700	7,700	8,470	Flood insurance for 3 structures on this property .(est 10% increase)
146-0146-573-4600	REPAIR & MAINTENANCE	1,345	6,940	6,940	7,540	7,500	Misc building & grounds maintenance; replace plexiglass on Hasty Cottage
146-0146-573-4700	PRINTING & BINDING	74	800	800	390	200	Name plates for displays; color brochures
146-0146-573-4810	PROMOTIONAL ACTIVITIES - CULTURAL CLASSES	261	380	380	380	600	Misc cultural classes
146-0146-573-4900	OTHER CHARGES AND OBLIGATIONS	140	100	100	100	-	
146-0146-573-5100	OFFICE SUPPLIES	232	250	250	250	250	
146-0146-573-5200	OPERATING SUPPLIES	1,387	1,500	1,500	1,860	1,500	Town shirts; artifact protection materials; program materials, gift shop items
146-0146-573-5250	NON-CAPITAL EQUIPMENT	-	1,500	1,500	600	5,000	Display materials; Artifact acquisitions; Cocoa Bill historic marker
146-0146-573-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	531	570	570	620	500	FAM; Fl. Ntnl Trust for Hist. Preservation; Amazon, Trail of Florida's Indian Heritage
146-0146-573-5500	TRAINING	-	300	300	600	150	
146-0146-573-6300	IMPROVEMENTS OTHER THAN BUILDING	-	50,060	38,000	38,000	-	
146-0146-573-6400	MACHINERY AND EQUIPMENT	-	-	-	-		
146-0146-573-9100	TRANSFER TO RESERVES	22,567					
146-0146-573-9101	TRANSFER TO GENERAL FUND (001)			12,060	12,060		
	TOTAL	59,374	115,500	115,500	115,500	71,205	

**POLICE EDUCATION
FUND 160**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES						-	
160-0000-351-1000	TRAFFIC & CRIMINAL FINES	1,342	1,200	1,200	1,200	1,000	Anticipated from citations & criminal cases
160-0000-381-9000	TRANSFER FROM RESERVES	-	800	800	800	-	FY 24/25 fund balance \$16,195 per audit of FY 23/24
TOTAL		1,342	2,000	2,000	2,000	1,000	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
160-0160-521-4000	TRAVEL AND PER DIEM	-	1,000	1,000	1,000	500	General training travel expenses
160-0160-521-5500	TRAINING	-	1,000	1,000	1,000	500	Training Opportunities
160-0160-521-9100	TRANSFER TO RESERVES	1,342	-				
TOTAL		1,342	2,000	2,000	2,000	1,000	

**DEBT SERVICE - STORMWATER IMPROVEMENTS
FUND 201**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
<u>REVENUES</u>							
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	16,400	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	2	2	1	FY 24/25 fund balance \$2,721 per audit of FY 23/24
TOTAL		156,586	156,586	156,586	156,586	156,585	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
<u>EXPENSES</u>							
201-0201-517-7100	DEBT SERVICE - PRINCIPLE	145,658	149,542	149,542	149,542	153,529	Stormwater Improvements Loan - FY 25/26 is the 20th year of a 20 year loan
201-0201-517-7200	DEBT SERVICE - INTEREST	5,464	3,522	3,522	3,522	1,528	
201-0201-517-7300	DEBT SERVICE - GRANT ALLOCATION FEE	5,464	3,522	3,522	3,522	1,528	
201-0201-517-9100	TRANSFER TO RESERVES		-	-	-	-	
TOTAL		156,586	156,586	156,586	156,586	156,585	

**DEBT SERVICE - TOWN HALL
FUND 203**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
203-0000-381-2000	TRANSFER FROM RESERVES	400	-	-	-	-	FY 24/25 fund balance \$821 per audit of FY 23/24
203-0000-381-8302	TRANSFER 302 - LAND ACQ FUND	328,000	327,947	327,947	327,947	-	
	TOTAL	328,400	327,947	327,947	327,947	-	-

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
203-0203-517-7100	DEBT SERVICE - PRINCIPAL	303,000	315,000	315,000	315,000	-	Town Hall Loan - FY 24/25 is the final year of this loan (20th out of 20)
203-0203-517-7200	DEBT SERVICE - INTEREST	25,400	12,947	12,947	12,947	-	
203-0203-517-9100	TRANSFER TO RESERVES		-	-	-	-	
	TOTAL	328,400	327,947	327,947	327,947	-	

**LAND ACQUISITION
FUND 302**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
302-0000-314-1000	UTILITY SERVICE TAX - ELECTRICITY	465,995	501,150	501,150	501,150	488,100	Utility Tax based on consumption
302-0000-314-8000	UTILITY SERVICE TAX - PROPANE	13,820	16,260	16,260	16,260	16,250	Utility Tax based on consumption
302-0000-323-7000	FRANCHISE FEE - SOLID WASTE	45,784	45,300	45,300	45,300	49,000	Franchise on commercial haulers, roll offs doing business within town
302-0000-361-1000	INTEREST	7,503	5,847	5,847	5,847	4,800	
302-0302-380-0000	PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES	-	-	-	-	157,460	Building B (\$117,460) & Design and Construction Carryover (\$40,000)
302-0000-381-9000	TRANSFER FROM RESERVES	-	75,000	75,000	75,000	101,750	FY 24/25 fund balance \$644,648 per audit of FY 23/24
TOTAL		533,102	643,557	643,557	643,557	817,360	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
302-0302-519-3100	PROFESSIONAL SERVICES	-	50,000	50,000	10,000	90,000	Fire Station Feasibility Study (includes an examination of alternatives, as recommended by Town Council) - 50,000; Includes Building B design carryover - \$40,000
302-0302-519-4400	RENTALS & LEASES	-	1,615	1,615	3,290	-	
302-0302-519-4600	REPAIR & MAINTENANCE	-	3,500	3,500	3,500		
302-0302-519-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
302-0302-519-6100	LAND ACQUISITION	-	-	-	-	360,000	Purchase of undeveloped property for future stormwater improvements
302-0302-519-6200	BUILDING IMPROVEMENTS	-	127,385	127,385	8,250	117,460	Building B Construction carryover - \$117,460.
302-0302-519-6300	IMPROV OTHER THAN BLDG	-	-	-	-	19,000	Reshaping/expanding Beach Street Stormwater Pond
302-0302-519-6400	MACHINERY & EQUIPMENT	-	92,500	92,500	92,500	-	Replacement of Public Works generator in FY24/25
302-0302-519-6470	MACHINERY & EQUIPMENT - VEHICLES	-	-	-	-	-	
302-0302-519-9100	TRANSFER TO RESERVES	205,102	40,610	40,610	198,070		
302-0302-519-9302	TRANSFER TO PUBLIC SAFETY EQUIPMENT FUND (305)	-	-	-	-	230,900	Transfer for 1st annual payment of the Quint fire truck, buy-out of two leased vehicles
302-0302-519-9123	TRANSFER TO DEBT SERVICE - 203 FUND	328,000	327,947	327,947	327,947	-	
TOTAL		533,102	643,557	643,557	643,557	817,360	

Fund Balance 21/22	\$	302,799
Fund Balance 22/23	\$	464,358
Fund Balance 23/24	\$	439,546
Fund Balance 24/25	\$	644,648
Fund Balance 25/26	\$	767,718
Fund Balance 26/27	\$	665,968

**PUBLIC SAFETY EQUIPMENT
FUND 305**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
<u>REVENUES</u>							
305-0000-381-8001	TRANSFER FROM GENERAL FUND	-	35,000	35,000	35,000	-	
305-0000-380-0000	PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES	-	-	-	-	58,980	Fire Department generator carryover - \$58,980
305-0000-381-9310	TRANSFER FROM ECONOMIC IMPACT FUND (310)	-	110,000	-	-	-	
305-0000-381-9302	TRANSFER FROM LAND ACQ FUND (302)	-	-	-	-	230,900	
305-0000-381-9000	TRANSFER FROM RESERVES	-	100,000	100,000	100,000	20,000	FY 24/25 fund balance \$115,830 per audit of FY 23/24
TOTAL		-	245,000	135,000	135,000	309,880	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
<u>EXPENSES</u>							
305-0305-517-7100	DEBT SERVICE - PRINCIPAL	-	-	-	-	160,322	Fire Truck lease payment (1st payment of 7 year loan)
305-0305-517-7200	DEBT SERVICE - INTEREST	-	-	-	-	49,517	Fire Truck lease payment (1st payment of 7 year loan)
305-0305-522-5250	NON-CAPITAL EQUIPMENT		47,214	47,214	47,214	-	
305-0305-522-6400	MACHINERY AND EQUIPMENT	-	73,186	73,186	73,186	58,980	Fire Department Generator carryover - \$58,980
305-0305-522-6470	MACHINERY AND EQUIPMENT - VEHICLE	-	-	-	-	40,900	Buy-out of 2 leased vehicles
305-0305-522-9101	TRANSFER TO GENERAL FUND	-	-	-	-	-	
305-0305-522-9100	TRANSFER TO RESERVES		124,600	14,600	14,600	161	
TOTAL		-	245,000	135,000	135,000	309,880	

**CAPITAL FACILITY MAINTENANCE AND EQUIPMENT
FUND 307**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
307-0000-381-8001	TRANSFER FROM GENERAL FUND	-	-	-	-	-	
307-0000-381-8310	TRANSFER FROM ECONOMIC IMPACT FUND (310)	-	-	-	-	25,000	
307-0000-381-9000	TRANSFER FROM RESERVES	27,900	-	-	-	23,000	FY 24/25 Fund balance \$54,860 per audit of FY 23/24
TOTAL		27,900	-	-	-	48,000	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
307-0307-526-6400	MACHINERY AND EQUIPMENT	-	-	-	-	48,000	Replacement HVAC unit for PD
307-0307-526-9101	TRANSFER TO GENERAL FUND	27,900	-	-	-	-	
307-0307-526-9100	TRANSFER TO RESERVES	-	-	-	-	-	Reserve for capital maintenance/repair and equipment needs of the town's various facilities
TOTAL		27,900	-	-	-	48,000	

**PONCE DE LEON CIRCLE SEWER PROJECT
FUND 309**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
309-0000-334-3500	SJRWMD GRANT	-	-	-	-	-	
309-0000-369-0000	CITY OF PORT ORANGE	-	-	-	-	-	
309-0000-382-9401	TRANSFER FROM 401 FUND - WATER FUND	-	-	-	-	-	
309-0000-381-9003	TRANSFER FROM 003 FUND - NEW GAS TAX FUND	-	21,155	21,155	21,155	-	
309-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	
TOTAL		-	21,155	21,155	21,155	-	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
309-0309-535-3100	PROFESSIONAL SERVICES	-	-	-	-	-	
309-0309-535-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
309-0309-535-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
309-0309-535-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	
309-0309-535-9100	TRANSFER TO RESERVES	-	21,155	21,155	21,155	-	
TOTAL		-	21,155	21,155	21,155	-	

**ECONOMIC IMPACT
FUND 310**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
310-0000-331-5000	FEDERAL GRANT - ARPA	-	-			-	
310-0000-380-0000	PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES	-	18,400	18,400	18,400	18,400	EnerGov Software Conversion - \$18,400
310-0000-381-9000	TRANSFER FROM RESERVES	83,204	135,000	135,000	135,000	39,450	FY 24/25 fund balance \$182,798 per audit FY 23/24
	TOTAL	83,204	153,400	153,400	153,400	57,850	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
310-0310-516-3450	CONTRACTUAL SERVICES - ENERGGOV	25,274	18,400	18,400	-	18,400	EnerGov Software Conversion carryover - \$18,400
310-0310-516-3455	CONTRACTUAL SERVICES - RADIOS	-	-	-	-	-	
310-0310-516-6450	MACHINERY & EQUIPMENT - ENERGGOV	-	-	-	-	-	
310-0310-516-6455	MACHINERY & EQUIPMENT - RADIOS	-	-	-	-	-	
310-0310-535-3100	PROFESSIONAL SERVICES	30,112	-	-	1,084	-	
310-0310-522-9001	TRANSFER TO GENERAL FUND	-	-	61,000	61,000		
310-0310-541-9007	TRANSFER TO HURRICANE FUND (007)	-				-	
310-0310-525-9008	TRANSFER TO DISASTER RECOVERY FUND (008)	-	25,000	13,000	13,000	-	
310-0310-522-9305	TRANSFER TO PUBLIC SAFETY EQUIPMENT FUND (305)	-	110,000	-	-	-	
310-0310-522-9307	TRANSFER TO CAPITAL FACILITY MAINT & EQUIPMENT FUND (307)					25,000	
310-0310-533-9401	TRANSFER TO WATER FUND (401)		-	61,000	61,000		
310-0310-541-9311	TRANSFER TO SOUTH PENINSULA DRIVE SIDEWALK FUND (311)	-	-	-	-	-	
310-0310-541-9312	TRANSFER TO SEPTIC-TO SEWER PHASES 1 & 2 (312)	27,818	-	-	-	14,450	
310-0310-516-9100	TRANSFER TO RESERVES	-	-	-	17,316	-	
	TOTAL	83,204	153,400	153,400	153,400	57,850	

**S PENINSULA DR SIDEWALK (GRANT MATCH)
FUND 311**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
311-0000-381-8001	TRANSFER FROM GENERAL FUND	184,498	170,000	170,000	170,000	-	
311-0000-381-9310	TRANSFER FROM RELIEF FUNDS	-	-	-	-	-	
311-0000-381-9000	TRANSFER FROM RESERVES	-	1,089,197	1,089,197	1,089,197	995,390	FY 24/25 fund balance \$1,100,704 per audit FY 23/24
311-0000-381-9007	TRANSFER FROM HURRICANE IAN (007)	131,320	-	-	-	-	
TOTAL		315,818	1,259,197	1,259,197	1,259,197	995,390	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
311-0311-541-3100	PROFESSIONAL SERVICES	14,396	1,099,197	1,099,197	184,210	970,390	Surveying and Engineering Design
311-0311-541-3400	CONTRACT SERV- VOLUSIA COUNTY	3,474	160,000	160,000	80,600	25,000	Volusia County Project Management
311-0311-541-9100	TRANSFER TO RESERVES	297,948	-	-	994,387	-	
TOTAL		315,818	1,259,197	1,259,197	1,259,197	995,390	

**SEPTIC-TO-SEWER PHASE 1 AND 2
FUND 312**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	COMMENTS
REVENUES							
312-0000-334-3500	FDEP PRINCIPAL FORGIVENESS SRF LOAN (100%)	-	5,200,000	5,200,000	-	5,200,000	50% of a \$10.4 Million SRF Loan
312-0000-369-0000	PORT ORANGE REIMBURSEMENT	71,531	-	-	-	-	72% of Funding Assistance Cost
312-0000-381-9000	TRANSFER FROM RESERVES	-	27,818	27,818	25,930	-	FY24/25 fund balance 26,906.00 per audit 23/24
312-0000-381-9401	TRANSFER FROM WATER FUND			6,250	6,250		
312-0000-381-9312	TRANSFER FROM RELIEF FUNDS	27,818	-	-	-	14,450	
TOTAL		99,349	5,227,818	5,234,068	32,180	5,214,450	-

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	COMMENTS
EXPENSES							
312-0312-535-3100	PROFESSIONAL SERVICES	72,443	436,418	442,668	32,180	423,050	Design, Inspection & 28% of Funding Assistance Cost
312-0312-535-6300	IMPROVEMENTS OTHER THAN BLDG	-	4,791,400	4,791,400	-	4,791,400	Construction Services
312-0312-535-9100	TRANSFER TO RESERVES	26,906	-	-	-	-	
TOTAL		99,349	5,227,818	5,234,068	32,180	5,214,450	

**WATER OPERATIONS/MAINTENANCE
FUND 401**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
401-0000-343-3000	WATER UTILITY - SALES	1,872,372	1,846,500	1,846,500	1,846,500	1,860,000	Includes estimated water rate increase
401-0000-343-3100	CONNECTION FEES	3,055	4,000	4,000	4,000	6,600	Building Permits (8 single-family res; 2 additions; 1 commercial project)
401-0000-343-3200	FIRELINES	6,246	6,150	6,150	6,150	6,200	
401-0000-343-3300	PENALTIES - LATE PAYMENTS	17,850	19,000	19,000	19,000	19,000	Late payments
401-0000-343-3400	HYDRANT METER FEE	1,200	600	600	600	1,200	
401-0000-361-1000	INTEREST	10,389	8,450	8,450	8,450	6,350	
401-0000-369-0000	OTHER MISCELLANEOUS REVENUE	2,400	2,000	2,000	2,000	2,500	
401-0000-380-0000	PRIOR YEAR PROJECTS - RE- ALLOCATED FROM RESERVES		10,900	10,900	10,900	-	
401-0000-382-9000	TRANSFER FROM RESERVES	-	14,731	14,731	14,731	32,785	24/25 fund balance \$1,001,169 per audit of FY 23/24
401-0000-382-9310	TRANSFER FROM ECONOMIC IMPACT FUND		-	61,000	61,000	-	
	TOTAL	1,913,512	1,912,331	1,973,331	1,973,331	1,934,635	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
401-0401-533-1100	EXECUTIVE SALARIES	92,252	102,433	102,433	102,433	101,872	% salaries paid from this fund: 15% Town Manager; 40% Finance Director; 15% Asst. Finance Director; 35% Public Works Director
401-0401-533-1200	REGULAR SALARIES	229,867	256,369	256,369	256,369	272,781	All Public Works employees (10 current and 2 at mid-year FY25/26) paid 30% from this account Other salaries paid as follows: Utility Billing/Accounting Specialist 75%; Office Specialist 75%; Accountant 50%; Grant Coordinator/Accounting Specialist 20%.
401-0401-533-1400	OVERTIME	6,082	10,000	10,000	10,000	10,020	For waterbreak afterhour response
401-0401-533-1500	INCENTIVE PAY - ON CALL, WATER & BACKFLOW CERTIFICATIONS	21,926	34,660	34,660	34,660	33,160	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
401-0401-533-2100	FICA	26,686	31,135	31,135	31,135	32,620	same percentage as used for salaries allocated to this fund
401-0401-533-2200	RETIREMENT	65,195	74,343	74,343	74,343	77,268	same percentage as used for salaries allocated to this fund
401-0401-533-2301	HEALTH INSURANCE	38,939	50,968	50,968	50,968	58,468	same percentage as used for salaries allocated to this fund
401-0401-533-2302	DENTAL INSURANCE	1,033	1,139	1,139	1,139	1,195	same percentage as used for salaries allocated to this fund
401-0401-533-2303	LIFE AND DISABILITY INSURANCE	2,128	2,742	2,742	2,742	3,302	same percentage as used for salaries allocated to this fund
401-0401-533-2304	VISION INSURANCE	229	299	299	299	316	same percentage as used for salaries allocated to this fund
401-0401-533-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	106	118	118	118	129	same percentage as used for salaries allocated to this fund
401-0401-533-2400	WORKERS' COMP	13,159	14,475	14,475	14,475	17,239	Water Fund's share of worker's compensation insurance
401-0401-533-3100	PROFESSIONAL SERVICES	13,697	15,900	9,650	9,650	5,000	Valve & Hydrant Oversight/Inspections

**WATER OPERATIONS/MAINTENANCE
FUND 401**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
401-0401-533-3200	ACCOUNTING AND AUDITING	12,218	13,500	13,500	13,500	11,250	25% of audit & audit consultant costs; shared with General Fund
401-0401-533-3400	CONTRACTUAL SERVICES	814	3,000	3,000	900	3,300	Water sampling, backflow monitoring, lead & copper testing
401-0401-533-3410	CONTRACTUAL SERVICES - PAYMENTS TO PORT ORANGE	923,551	935,300	935,300	935,300	935,000	Payments to Port Orange (water). Includes Port Orange 3% water rate increase effective 1/1/25
401-0401-533-3450	CONTRACTUAL SERVICES - SENSUS	2,097	400	400	400	4,100	Sensus autoread support
401-0401-533-3480	ENTERPRISE FLEET MAINT FEE	-	-	-	-	475	Fleet Maintenance Program - Enterprise
401-0401-533-4000	TRAVEL AND PER DIEM	884	2,100	2,100	-	2,500	Travel expenses for training
401-0401-533-4020	AUTO ALLOWANCE	4,833	6,490	6,490	6,490	6,490	Town Manager 15%
401-0401-533-4200	POSTAGE SERVICES	4,032	5,250	5,250	5,250	5,250	Postage
401-0401-533-4300	UTILITY SERVICES	687	13,065	13,065	13,065	40,590	Water & Electric
401-0401-533-4400	RENTALS AND LEASES	9,303	9,600	9,600	9,600	7,050	9 months lease on 1 vehicle through June 2026, and postage machine rental
401-0401-533-4500	INSURANCE - GENERAL	15,982	17,590	17,590	17,590	15,710	Water Fund's share of general insurance package
401-0401-533-4700	PRINTING AND BINDING	855	2,200	2,200	2,200	1,800	Forms, business cards, maps, blueprints
401-0401-533-4900	OTHER CHARGES & OBLIGATIONS	7,681	9,500	9,500	9,500	9,900	FDEP License, Health Dept. perit, backflow preventer inspections and calibration
401-0401-533-4915	BAD DEBT EXPENSE	2,055	-	-	-	-	
401-0401-533-4950	BANK SERVICE FEES	40,245	42,200	42,200	42,200	42,200	Bank Service Fees & On-line Payments - these fees are recouped through water utility customer payments.
401-0401-533-5100	OFFICE SUPPLIES	110	300	300	300	300	Office supplies
401-0401-533-5200	OPERATING EXPENSES	995	2,000	2,000	2,000	2,000	Misc shop supplies, utility locating markers/paint
401-0401-533-5210	FUEL	6,673	8,450	8,450	8,450	6,500	Fuel
401-0401-533-5250	NON-CAPITAL EQUIPMENT	6,626	9,500	9,500	14,700	10,000	Misc tools and meter boxes/equipment
401-0401-533-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,625	1,400	1,400	1,400	1,500	APWA, Florida Rural Water Association, Amazon, & FWPCOA
401-0401-533-5500	TRAINING	2,730	3,000	3,000	2,000	3,000	Water operation, blackflow, water distribtuion training, CEU renewals
401-0401-533-6400	MACHINERY & EQUIPMENT	-	-	61,000	61,000		Backhoe (Split w/ Public Works)
401-0401-533-6470	MACHINE & EQUIPMENT - VEHICLES	-	-	-	-	20,450	Buy-out Lease for 2023 Chevy Silverado in June 2026
401-0401-533-9100	TRANSFER TO RESERVES	150,307					
401-0401-533-9101	TRANSFER TO GF - IT SERVICES	35,710	35,005	35,005	35,005	25,000	Transfer to General Fund for IT Services
401-0401-533-9312	TRANSFER TO FUND 312		-	6,250	6,250	-	
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
401-0401-533-9405	TRANSFER TO WATER R & R - 405	110,200	135,900	135,900	135,900	104,900	Move to Water Renewal & Replacement Fund - 405
	TOTAL	1,913,512	1,912,331	1,973,331	1,973,331	1,934,635	

REFUSE
FUND 402

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
402-0000-343-4000	SERVICE CHARGE - SOLID WASTE	491,853	486,300	486,300	486,300	526,500	Current rate of \$37.50/month.
402-0000-380-1001	TRANSFER FROM GENERAL FUND					-	
402-0000-380-1000	TRANSFER FROM RESERVES	-			-	-	FY 24/25 fund balance \$14,071 per audit of FY 23/24
TOTAL		491,853	486,300	486,300	486,300	526,500	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
402-0402-534-3400	CONTRACTUAL SERVICES	447,302	464,000	464,000	464,000	491,680	Increased expense due to higher rate in FY 25/26 charged to the Town by waste hauler (\$35.02/est month x 1,170 customers)
402-0402-534-3401	CONTRACTUAL SERVICES - HAZARDOUS WASTE DISPOSAL EVENT		5,650	5,650	5,650	-	
402-0402-534-3402	CONTRACTUAL SERVICES - PAPER SHREDDING EVENT		2,350	2,350	2,350	-	
402-0402-534-4915	BAD DEBT	369				-	
402-0402-534-9100	TRANSFER TO RESERVES	7,682	-	-	-		
402-0402-534-9101	TRANSFER TO GENERAL FUND	24,000	1,800	1,800	1,800	22,320	
402-0402-534-9121	TRANSFER TO DEBT SERVICE - SRF - 201	12,500	12,500	12,500	12,500	12,500	
TOTAL		491,853	486,300	486,300	486,300	526,500	

**SEWER
FUND 403**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
403-0000-324-2100	IMPACT FEE - SEWER - PORT ORANGE	59,107	20,760	20,760	20,760	18,080	Building Permits (8 single-family res; 2 additions; 1 commercial project)
403-0000-343-5000	SEWER UTILITY - SALES	1,072,128	1,118,700	1,118,700	1,118,700	1,107,900	Collected for pass-through payment to Port Orange, based on 5.75% Port Orange rate increase effective 1/1/25
403-0000-343-5100	SEWER CONNECTION FEES	20,450	14,000	14,000	14,000	14,200	Connection fees are based upon each new residential unit - (8 x \$1,775).
403-0000-349-1000	OTHER CHARGES FOR SERVICE - ADMINISTRATIVE FEE	24,393	24,832	24,832	24,832	25,279	Paid to Town from Port Orange for processing utility billing
403-0000-381-9000	TRANSFER FROM RESERVES	1,359	168	168	168	-	FY 24/25 fund balance \$5,156 per audit of FY 23/24
TOTAL		1,177,437	1,178,460	1,178,460	1,178,460	1,165,459	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
403-0403-535-3410	CONTRACTUAL SERVICES - PAYMENTS TO PORT ORANGE	1,072,108	1,118,700	1,118,700	1,118,700	1,107,900	Payment to Port Orange includes 5.75% increase effective 1/1/25
403-0403-535-4915	BAD DEBT EXPENSE	772					
403-0403-535-5800	IMPACT FEES & CONNECTION FEES	79,557	34,760	34,760	34,760	32,280	Impact fees and connection fees to Port Orange.
403-0403-535-9100	TRANSFER TO RESERVES		-	-	-	279	
403-0403-535-9101	TRANSFER TO GENERAL FUND	12,500	12,500	12,500	12,500	12,500	
403-0403-535-9121	TRANSFER TO DEBT SERVICE - SRF - 201	12,500	12,500	12,500	12,500	12,500	
TOTAL		1,177,437	1,178,460	1,178,460	1,178,460	1,165,459	

**WATER EXPANSION
FUND 404**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
404-0000-324-2100	IMPACT FEES - PONCE INLET	7,126	8,144	8,144	8,144	8,144	Building Permits (8 single-family res; 2 additions; 1 commercial project)
404-0000-324-2110	IMPACT FEES - PORT ORANGE	14,566	15,450	15,450	15,450	15,450	Building Permits (8 single-family res; 2 additions; 1 commercial project)
404-0000-380-1000	TRANSFER FROM RESERVES	-	4,356	4,356	4,356	-	FY 24/25 fund balance \$171,574, per audit of FY 23/24
TOTAL		21,692	27,950	27,950	27,950	23,594	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
404-0404-533-3100	PROFESSIONAL SERVICES	-	-	-	-	-	
404-0404-533-5250	NON-CAPITAL EQUIPMENT	-	5,000	5,000	5,000	-	
404-0404-533-5300	ROAD MATERIALS & SUPPLIES	-	-	-	-	-	
404-0404-533-5800	IMPACT FEES - PORT ORANGE	14,566	15,450	15,450	15,450	15,450	Portion of impact fees collected that would be paid to Port Orange. Includes estimated Port Orange rate increase.
404-0404-533-6300	IMPROVEMENTS OTHER THAN BUILDING	-	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	7,126	-	-	-	8,144	
TOTAL		21,692	27,950	27,950	27,950	23,594	

**WATER RENEWAL AND REPLACEMENT
FUND 405**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
405-0000-382-9401	TRANSFER FROM 401 FUND	110,200	135,900	135,900	135,900	104,900	
405-0000-382-9000	TRANSFER FROM RESERVES	-	-		-		FY 24/25 fund balance \$49,741, per audit of FY 23/24
	TOTAL	110,200	135,900	135,900	135,900	104,900	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED/ CURRENT 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
405-0405-533-4600	REPAIR & MAINTENANCE	3,992	18,165	18,165	18,165	25,000	Supplies for water line maintenance & repairs, meter locks, valve repair & replacement
405-0405-533-4610	REPAIR & MAINTENANCE - VEHICLE	1,397	3,000	3,000	3,000	3,000	50% Vehicle Repairs (split with PW)
405-0405-533-4620	REPAIR & MAINTENANCE - EQUIPMENT	5,893	8,000	8,000	8,000	8,000	50% equipment repairs (split with PW)
405-0405-533-4630	REPAIR & MAINTENANCE - HYDRANTS	32,218	28,735	28,735	28,735	41,900	Hydrant and Valve repair & maintenance
405-0405-533-6400	MACHINE & EQUIPMENT	16,959	53,000	53,000	53,000	27,000	Fire hydrant replacements
405-0405-533-9100	TRANSFER TO RESERVES	49,741	25,000	25,000	25,000	-	
	TOTAL	110,200	135,900	135,900	135,900	104,900	

Note: Effective FY24, Water Renewal & Replacement was moved into its own fund (405). In prior fiscal years, Renewal & Replacement was rolled into Water Enterprise Fund (401).

**DEBT SERVICE - WATER SYSTEM IMPROVEMENTS
FUND 411**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
REVENUES							
411-0000-381-8401	TRANSFER FROM 401 FUND	62,000	62,000	62,000	62,000	62,000	
411-0000-381-9000	TRANSFER FROM RESERVES	-	-		-	-	FY24/25 fund balance \$59,904 per audit of FY 23/24.
	TOTAL	62,000	62,000	62,000	62,000	62,000	-

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 23/24	ADOPTED 24/25	MID-YEAR AMENDED 24/25	AMENDED 24/25	PROPOSED 25/26	Comments
EXPENSES							
411-0411-517-7100	DEBT SERVICE - PRINCIPAL	53,829	54,375	54,375	54,375	54,925	Water System Improvement SRF Loan - FY25/26 is the 9th year of a 20 year loan.
411-0411-517-7200	DEBT SERVICE - INTEREST	7,998	7,453	7,453	7,453	6,905	
411-0411-517-9100	TRANSFER TO RESERVES	173	172	172	172	170	
	TOTAL	62,000	62,000	62,000	62,000	62,000	