



# TOWN COUNCIL AGENDA SPECIAL MEETING “Budget Workshop”

---

TUESDAY  
JULY 16, 2024 – 10:00 A.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. Proposed Budget for FY 2024/2025 – (Revised 7/8/24)
5. Adjournment.

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

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



**MEMORANDUM  
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:** July 8, 2024  
**SUBJECT:** Final Budget for FY 22/23, Adopted and Amended Budgets for FY 23/24, and Proposed Budget for FY 24/25

---

**WORKSHOP DATE:** July 16, 2024

---

Introduction

This budget is presented to cover three fiscal years – the Final budget for FY 22/23, the Adopted and Amended budgets for FY 23/24, and the Proposed budget for FY 24/25. The FY 22/23 and FY 23/24 budgets are presented for information only. For FY 23/24, the adopted budget, mid-year amended budget (per Res. 2024-12) and estimated final amended budget are provided for comparison. The only budget year that the Council will be asked to adopt in September is the Proposed FY 24/25.

Background

The Essential Services Advisory Board (ESAB) has held three meetings so far this year (January 11<sup>th</sup>, March 7<sup>th</sup>, and June 13<sup>th</sup>) to review budgetary proposals from the Fire, Police, and Public Works Departments for FY 24/25 and FY 25/26. The proposals for next fiscal year were then ranked in terms of priority and then forwarded to the Town Council as recommendations for the FY 24/25 budget.

Likewise, the Cultural Services, Historic Preservation, and Tree Advisory Board (CSB) met three times this year (February 5<sup>th</sup>, April 1<sup>st</sup>, and May 6<sup>th</sup>) to review budget proposals from staff, board members and the public. The Board discussed potential park enhancements and provided its recommendations to the Town Council.

On April 18, 2024, the Town Council was presented with the results of the audit of the FY 22/23 financial statements. For the 8<sup>th</sup> year in a row, the Town has received a perfect, comment-free audit.

26 At the June 26, 2024 preliminary budget workshop, the Council reviewed the Town’s reserve fund  
 27 levels; the status of reimbursements from 2022 hurricane expenses; the impact of newly added  
 28 staff positions; anticipated cost increases for insurance and utility rates; existing obligations such  
 29 as loans and grant matches; the current tax base; and revenue projections. The Council then  
 30 reviewed a list of significant (\$25,000+) proposed purchases, projects, maintenance activities,  
 31 professional services, and new personnel to maintain or enhance levels of service for the next fiscal  
 32 year. These items included the prioritized list recommended by the ESAB. The Council indicated  
 33 its support for the majority of these items and directed staff to prepare the proposed budget  
 34 accordingly.

35  
 36 Town Reserves, Debt, & Finance Practices

37  
 38 Per the Town’s Reserve Policy, Res. 09-04, reserves are to be used, “...to mitigate current and  
 39 future risks such as revenue shortfalls, natural disasters, unanticipated expenditures, and to ensure  
 40 stable tax rates.” The policy requires the Town to maintain reserves sufficient to cover between 3-  
 41 9 months of operating expenses. The Town’s reserve levels per the audit of FY 22/23 are shown  
 42 within the budget document in the revenue reserve line of each fund. After the FY 21/22 audit, the  
 43 Town’s reserves stood at 7 months, decreasing to 6 months in FY 22/23. At the beginning of FY  
 44 23/24, the Town’s stabilization reserve and other unassigned fund balance was \$4,190,777, which  
 45 equates to a 53% reserve or 6.4 months. Reserves today are currently estimated at 6 months.

46  
 47 This decrease over the last two years has largely been due to a combination of factors, including a  
 48 lower millage rate in FY 22/23, impacts from Hurricane Ian ineligible for reimbursement<sup>1</sup>; legal  
 49 expenses related to Unfair Labor Practice hearings; rising costs of utility expenses; higher costs of  
 50 employee insurance, wages, and benefits; and the cost of new staff positions added mid-year. In  
 51 FY 22/23 and FY 23/24, the Town took steps to address these shortfalls by making necessary  
 52 adjustments to the ad valorem millage rate and utility customer rates. This effort was aided by a  
 53 sizeable increase in the taxable value of all properties in Ponce Inlet.

54  
 55 A complete list of the town’s current reserves has been provided on **Attachment 1** of this memo  
 56 and also within the budget document in the revenue reserve line of each fund.

57  
 58 The town’s debt total is currently \$1,445,638. Two of the town’s three debt service agreements  
 59 will be paid in full over the next 2 years: the 2005 Town Hall loan and the 2006 Stormwater  
 60 Improvements loan. The town also has a 2017 Water System Improvements loan with 13 years  
 61 remaining.

Loan	Annual Payment	Years Remaining (out of 20)	Total Remaining Payment
Town Hall Buildings	\$328,400	1	\$328,400
Stormwater Improvements	\$156,587	2	\$313,174
Water System Improvements	\$61,828	13	\$804,064
<b>TOTAL</b>			<b>\$1,445,638</b>

<sup>1</sup> NOTE: As of 6-24-24, the Town has received \$240,983 from insurance and \$356,714 from FEMA. Another \$58,250 is expected back from insurance and FEMA in the next year. A total of \$223,173 is ineligible for reimbursement.

63 In addition, the Town has pledged grant matches totaling \$1,196,000 for a public safety vessel,  
64 fire station generator, and the S. Peninsula sidewalk project, all of which are expected to be paid  
65 in FY 24/25.

66  
67 Due to its strict adherence to standard governmental accounting practices and purchasing  
68 procedures, the town has received perfect, comment-free audits for the last 8 years. Management  
69 closely monitors policies and practices from all departments to ensure the protection of the Town's  
70 finances. This combination of reserves, low debt, and history of perfect audits demonstrates that  
71 the Town remains in an excellent financial position.

72  
73 Proposed Budget for FY 24/25  
74

75 With a limited number of revenue sources, the Town is highly dependent on ad valorem taxes to  
76 fund its expenditures and services. In all, ad valorem taxes will comprise 79% of all anticipated  
77 General Fund revenue in the coming fiscal year. The remainder will mostly be received from sales  
78 taxes, services charges, permit fees, interest earnings, grants.

79  
80 The budget for Fiscal Year 24/25 is balanced with a proposed millage rate of 6.6250, which is  
81 intended to maintain or enhance the level of service provided by the Town government to its  
82 residents and property owners. At a 95% collection rate, the proposed millage will produce  
83 \$8,403,446 in ad valorem revenue. The Town's current millage rate is 6.2779 and the rolled-back  
84 rate (RBR) is 5.8037. The proposed millage rate is 14.15% above RBR.

85  
86 According to the Volusia County Property Appraiser's preliminary tax roll, the taxable value of  
87 property in Ponce Inlet has increased by 9.07%. Homesteaded properties (approximately 47% of  
88 total households) will be capped at a taxable value increase of 3%. A homesteaded property with  
89 a prior year value of \$500,000 would pay a maximum of \$256 more in taxes next year, compared  
90 to the previous year. Non-homesteaded properties (approximately 53% of total households) are  
91 capped at a 10% increase. A non-homesteaded property with a prior year value of \$500,000 would  
92 pay a maximum estimated \$505 more. On **Attachment 2** is a calculation of revenue at different  
93 millage rates. The impact of the 6.6250 millage rate on properties at various values is provided  
94 with **Attachment 3**.

95  
96 Multi-Department Costs  
97

98 Certain types of expenditures have an impact on multiple departments or the entire organization.  
99 These include the cost of employee salaries and benefits, utilities, insurance, and fuel. The  
100 proposed FY 24/25 budget accounts for these general costs in addition to the specific requests from  
101 each department.

- 102  
103 • Eight new staff positions were added in FY 23/24 (3 firefighters, 2 police officers, 1 Public  
104 Works maintenance technician, and 2 in Finance/Administration). No new personnel are  
105 proposed next year.  
106 • Per Resolution 2021-08, employee salaries will increase next year by \$2,080 per employee,  
107 equivalent to an extra \$1 per hour. This will be the last year of a four-year plan to comply  
108 with Florida's \$15/hour minimum wage law.

- 109 • The Town’s required contribution for FRS (Florida Retirement System) is either increasing
- 110 negligibly (1/10<sup>th</sup> of 1%) or remaining the same for various categories. These amounts are
- 111 dictated to participating local governments each year by the State of Florida.
- 112 • Employee health insurance is increasing 4.5%.
- 113 • Property insurance costs have been estimated to increase by 10%.
- 114 • Overall insurance costs (worker’s comp., liability, vehicles, cybersecurity, flood, etc.) have
- 115 been estimated to increase by 10%.
- 116 • Water, sewer, and electric costs are increasing approximately 3%.
- 117 • Fuel costs are estimated to decrease slightly or stay the same as FY 23/24, based on EIA
- 118 (U.S. Energy Information Administration) forecast for 2025.

119  
120 Highlights  
121

122 In addition to the costs, obligations, and debt service noted above, the proposed budget includes  
 123 requests for purchases, projects, maintenance activities, and professional services to maintain or  
 124 enhance levels of service for the next fiscal year. Purchases can be thought of as tangible  
 125 equipment, such as new generators or vehicles. Projects involve construction, such as the S.  
 126 Peninsula sidewalk expansion or the complete replacement or redevelopment of an existing  
 127 facility. Services can include maintenance activities like storm pipe cleaning or professional  
 128 services for new studies and plans. The majority of items on this list were either prioritized by the  
 129 ESAB, recommended by the Cultural Services Board, tied to a Council goal, or were part of the  
 130 Town’s appropriation requests to the Florida Legislature this year.  
 131

132 Equipment (\$444,000)

- |   |   |
|---|---|
| 133 • Quint 75’ ladder truck (Capital Fire Equip. fund) | \$210,000 (1 <sup>st</sup> yr. payment) |
| 134 • Replacement fire hose                             | \$29,000                                |
| 135 • Back-up power-load stretcher                      | \$45,000                                |
| 136 • Public safety vessel                              | \$40,000 (+\$40,000 grant)              |
| 137 • Fire Dept. generator (Leg. contingency)           | \$35,000 (+\$35,000 grant)              |
| 138 • Automatic water line flushers (Water R&R fund)    | \$45,000                                |

139  
140 Projects (\$5,730,000)

- |   |             |
|---|-------------|
| 141 • PW Building “B,” incl. locker room & generator<br>(Land Acquisition fund) | \$225,000   |
| 143 • Museum boardwalk replacement  | \$35,000    |
| 144 • S. Peninsula sidewalk project (Transfer to 311 fund)                      | \$170,000   |
| 145 • Storm-drain one-way valves, Phase 2                                       | \$100,000   |
| 146 • Septic-to-sewer project, Phase 1 (New 312 fund)                           | \$5,200,000 |

147  
148 Maintenance/Repair (\$113,000)

- |   |                         |
|---|-------------------------|
| 149 • Stormwater pond excavation                                | \$50,000                |
| 150 • Harbour Village boardwalk contribution (Leg. contingency) | \$25,000 (final \$ TBD) |

151  
152 Professional Services (\$78,000)

- |                     |          |
|---------------------|----------|
| 153 • Salary Survey | \$28,500 |
|---------------------|----------|

155 New Personnel (\$0)

- 156 • None

157

158 Other Notable Requests (\$399,039)

159	• Government Affairs consultant (lobbyist)	\$36,000 (12 months)
160	• Annual contribution to the First Step homeless shelter	\$14,187
161	• Hosting Volusia League of Cities dinner (every 3 yrs.)	\$8,900
162	• Contractual services for financial auditors	\$44,000
163	• New CivicPlus software for meeting agenda mgmt.	\$14,300
164	(included with I.T. contractual computer services)	
165	• Additional outdoor public security cameras for Town parks	\$15,000
166	(included with I.T. non-capital equipment)	
167	• Replacement plotter/scanner for Planning & Development	\$11,000
168	(included with I.T. non-capital equipment)	
169	• 3 additional leased vehicles from Enterprise	\$40,102
170	• Portable electronic message board for Police Dept.	\$19,000
171	• Public Works facility electric gate motors	\$11,000
172	• Repair and resurface tennis courts at Pollard Park	\$15,000
173	• New kayak staging area at boat ramp	\$3,000
174	• Utility box art wrap project	\$9,000
175	• Tree replenishment plan (from Tree Bank fund)	\$8,000
176	• New landscaping at Community Center	\$10,000
177	• Replacement gutters at Community Center	\$8,000
178	• Replacement fence at museum	\$19,000
179	• Painting of museum buildings	\$16,000
180	• Hazardous waste pick-up and paper shredding event	\$8,000
181	(from Refuse fund)	
182	• Replacement fire hydrants, valves, and meters	\$68,000
183	(from Water R&R fund)	

184

185 Carry-forward requests from FY 23/24

186

187 There are several projects budgeted in FY 23-24 that are not expected to be finished by the end of  
188 the current fiscal year. When this happens, the remaining funding for these projects is transferred  
189 to the following fiscal year. These projects are listed in the budget document as carry-forward  
190 items. Because the money has already been appropriated and collected, carrying it forward to the  
191 next fiscal year has no impact on the proposed millage rate for next fiscal year. These projects  
192 include:

193

194	• Stormwater impact code review	\$10,000
195	• Stormwater pond excavation	\$38,000
196	• Adaptation Action Plan (FDEP grant)	\$50,000
197	• CRS compliance and map update project	\$17,500
198	• Energov software update (Economic Impact fund)	\$21,550

199

200 Special Funds

201  
202 Besides the General Fund, the Town’s budget also includes 26 separate special funds. These  
203 special funds exist for specific purposes, such as:

- 204 1) to receive revenue from non-ad valorem sources, such as the Local Option Gas Tax funds  
205 and Land Acquisition Fund, which also have restrictions on how such funds can be used;  
206 2) to pay for on-going operating expenses related to a specific Town function or service, such  
207 as the Water Operations and Maintenance Fund;  
208 3) to ensure money is saved over time for large expenditures, such the Fire Capital Equipment  
209 Fund;  
210 4) to account for expenditures and reimbursements for a one-time project or event, such as  
211 the S. Peninsula Sidewalk Fund and the Hurricane Ian Fund; and  
212 5) to pay off long-term debt, such as the Town Hall Loan fund;  
213

214 Note that funds established for specific projects, events, or loans are eventually shut down once  
215 no longer needed. Below is a description of the Town’s special funds.  
216

217 Local Option Gas Tax (.06 cent) Fund – 002

218 This is a restricted fund used for certain types of road expenditures; \$85,000 is budgeted each year  
219 for debt service associated with the Town’s stormwater loan. Each year the Town receives a share  
220 of the gas taxes collected in Volusia County. Beginning in 2021, the distribution formula for  
221 Volusia County cities was revised based solely on the proportion of road miles in each jurisdiction.  
222 mileage. Previously, the formula also included other factors such as population and assessed  
223 property values. The rates between 2012-2026 are adopted by interlocal agreement, which the  
224 Town officially adopted per Resolution 2021-04. This change negatively affects land-locked  
225 jurisdictions with no room for expansion such as Ponce Inlet and Daytona Beach Shores. The  
226 Town’s share was reduced to 0.582% in FY 22 and drops each year until FY 26 when the share is  
227 0.298%. The annual adjustment after 8/31/26 shall be automatically adjusted annually based on  
228 the ratio of lane miles of public roads maintained by all participating municipalities. The gas tax  
229 funds will continue to see declining revenue over time as the Town’s proportion of roads decreases  
230 as other communities expand.  
231

232 Local Option Gas Tax (.05 cent) Fund – 003

233 This is a restricted fund used for certain types of road related expenditures; \$7,000 is budgeted for  
234 debt service associated with the Town’s stormwater loan. See above.  
235

236 Donations Fund – 005

237 In past years, this fund was primarily used for the Christmas parade donations and expenditures.  
238 Now that the parade receives corporate sponsorship, it is not needed for that purpose. Nonetheless,  
239 the fund still remains to receive donations for certain departments/categories. The reserve/fund  
240 balance in each category is tracked pursuant to its specific income and expenditures.  
241

242 Hurricane Ian – 007

243 This fund was established for accounting purposes related to expenses and reimbursement from  
244 damage caused by last year’s Hurricane Ian. This fund itemizes all expenditures related to repair  
245 of Town structures, debris removal, equipment, and supplies. It shows the revenue received to date

246 from the Town's insurance provider and FEMA. The Hurricane Ian fund will close after all repairs  
247 are complete and all eligible reimbursements have been received.

248  
249 Disaster Recovery Fund – 008  
250 This is a new fund being established to save money for future hurricanes and other disasters. This  
251 is a common practice in other cities. Staff is proposing a one-time transfer of \$100,000 from  
252 General Fund reserves in FY 23/24, and a \$25,000 transfer from the Economic Impact Fund in FY  
253 24/25.

254  
255 Tree Bank Fund - 141  
256 This is a restricted fund for monies received from tree removal on private properties when on-site  
257 replacement cannot occur. This fund's budget includes \$8,000 for the creation of a tree  
258 replenishment plan for Town-owned properties, and \$4,000 for replacement trees as needed.

259  
260 Sidewalk Fund – 143  
261 This is a restricted fund for monies received when it is not feasible to add a sidewalk in front of a  
262 newly developed property, especially when there are no adjoining sidewalks on either side.  
263 Expenditures must be related to the repair, replacement, or extension of sidewalks; \$15,000 is  
264 proposed for sidewalk repair. These monies may also be used in a future year toward the Town's  
265 portion of the South Peninsula Drive sidewalk project.

266  
267 Parks & Recreation Fund – 144  
268 This is a restricted fund to receive one-time impact fees with newly developed properties to  
269 improve the Town's parks and recreation facilities. The Town charges \$347.81 per new single-  
270 family construction and \$262.88 per unit for multi-family construction.

271  
272 Community Center Fund – 145  
273 This fund was established to support the operation and maintenance of the Community Center.  
274 The Town has a contractual partnership with Ponce Inlet Community Center, Inc (PICCI) to  
275 operate and maintain the building. The Town pays for general insurance, 75% of the electric bill,  
276 and repairs/maintenance for the building, while PICCI covers the full cost of water service, 25%  
277 of the cost of electric service, and 100% of the insurance policy for activities in the Center. There  
278 is a General Fund transfer proposed in the amount of \$46,680 for FY 24/25, part of which will be  
279 used for new landscaping and replacement gutters.

280  
281 Historical Museum Fund – 146  
282 This fund was established to support operations at the Ponce Inlet Historical Museum, located at  
283 143 Beach Street. The Museum brings in very minimal revenue through donations and charges  
284 only for classes, so its operations must be funded through transfers from the General Fund. This  
285 year, a transfer of \$114,200 is proposed, \$54,000 of which is intended to replace the rotting  
286 boardwalk and wooden stockade fence.

287  
288 Police Education Fund – 160  
289 This is a restricted fund for monies received from court-processed citations and criminal cases. Per  
290 state law, expenditures must be related to police education; police training has been budgeted in  
291 this account.

292



293 Debt Service – Stormwater Improvements Loan Fund – 201

294 This fund was established pursuant to state revolving fund loan requirements for debt service.  
295 Local option fuel tax revenues, refuse rate revenues, and sewer administrative fee revenues were  
296 pledged by the Town in 2005 for repayment of this loan (\$156,586/year). FY 23/24 will be the 19<sup>th</sup>  
297 year of this 20-year loan, which has a 2.7% interest rate.

298  
299 Debt Service – Town Hall Loan Fund – 203

300 This fund was established pursuant to loan requirements for debt service. Funding from the Land  
301 Acquisition Fund, was pledged by the Town in 2004 for repayment of this loan (\$328,400/year).  
302 FY 23/24 will be the 20<sup>th</sup> year of this 20-year loan, which has a 4.11% interest rate.

303  
304 Land Acquisition Fund – 302

305 This restricted fund was established in 2003 as follows:

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

317 The annual transfer from this fund to the Town Hall Debt Service fund is budgeted. In addition,  
318 this fund will be used to pay for the Public Works Building “B” design and construction, including  
319 a replacement generator and locker rooms. Paying from this fund rather than the General Fund  
320 means it does not affect the ad valorem millage rate.

321  
322 Capital Fire Equipment Fund – 305

323 This fund was established to save up for the purchase of Fire/EMS equipment and vehicles (e.g.,  
324 ambulance, fire engine). Such equipment does not need to be replaced often, but when they do can  
325 have a highly disproportionate impact on a single year’s budget. In the past, it has been used to  
326 purchase Self-Contained Breathing Apparatus (SCBA) gear and replacement  
327 Monitors/Defibrillators. In FY 24/25 it will be used to make the first \$210,000 annual payment for  
328 the 75’ Quint ladder truck. This vehicle is available for delivery now, and will be financed through  
329 a multi-year lease-purchase arrangement.

330  
331 Capital Facility Maintenance Fund – 307

332 This fund was established at the direction of Council for the purpose of building a reserve for  
333 capital maintenance and repair needs of various town facilities, including otherwise unplanned  
334 capital equipment replacement requirements (e.g., air conditioners, generators, etc.). Last year it  
335 was used to repair and replace the Town Hall HVAC evaporator coil, the Police Department  
336 HVAC heater, and the Fire Department HVAC system. No new transfers or expenses are proposed  
337 in FY 24/25, although there is \$82,760 available in the fund if needed.

338

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

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

342

343 Economic Impact Funds – 310

344 This fund was initially created to segregate the Town’s Coronavirus Relief Funds, which were  
345 provided as part of the American Rescue Fund Act (ARPA). The Town Council allocated these  
346 funds through Resolution 2022-06 for design of the septic-to-sewer master plan, Police and Fire  
347 radios, Energov software and hardware (servers), and for the S. Peninsula sidewalk project. For  
348 FY 24/25, \$21,550 is proposed to be carried over to complete the Energov update. Another \$25,000  
349 is proposed for transfer to the new Disaster Recovery Fund while \$110,000 will go to the Capital  
350 Fire Equipment Fund.

351

352 South Peninsula Drive Sidewalk Grant Match Fund – 311

353 The Town has pledged a 15% match for this project. Per the Town’s interlocal agreement with  
354 Volusia County, the Town will be able to fulfill its 15% match requirement by paying for 100%  
355 of the survey and design costs. The current estimate for the design is \$1,120,800. The agreement  
356 also requires the Town to reimburse County staff for its time to manage the project on the Town’s  
357 behalf. The survey and design work is expected to start this year and continue through FY 24/25.  
358 These expenses are shown in the amended budget for FY 23/24 and the proposed budget for FY  
359 24/25.

360

361 Septic-to-Sewer Phases 1 and 2 – 312

362 This is a new fund being created to manage the \$10.4 million SRF loan (100% principal  
363 forgiveness) funds and construction expenditures for this project. After being authorized by the  
364 Town Council in June 2024, staff has now submitted the loan application to FDEP. Once the loan  
365 agreement between FDEP and the Town has been executed (anticipated November 2024) the  
366 construction can be put out for bid. Staff is proposing to split the construction into two phases over  
367 two years, with the first phase (\$5,200,000) proposed for funding in FY 24/25.

368

369 Water Operating & Maintenance Fund – 401

370 This fund operates as a semi-enterprise fund to segregate the Town’s water revenues and allocated  
371 expenditures that support the Town’s delivery of water utility services. The rates for water service  
372 have been established to cover the Town’s internal service delivery costs, the payment to the City  
373 of Port Orange for the wholesale purchase of water, and the debt service for the 2016 water system  
374 improvement project. At the recommendation of the Town’s water rate consultant, repair and  
375 maintenance costs are now paid out of a separate Repair & Replacement Fund, which was  
376 established last year for that purpose. For FY 24/25, \$195,000 is proposed to be transferred to the  
377 R&R Fund.

378

379 Refuse Fund – 402

380 This fund operates as a semi-enterprise fund to segregate the town’s waste collection revenues and  
381 expenditures. The Town has also pledged \$12,500 annually from this fund for the stormwater debt  
382 service. The Town’s current contract with Waste Pro began in 2019 and runs through September  
383 30, 2024. Last year the Town increased its rates to \$35/month, which was intended to cover  
384 increased rates from Waste Pro along with increased fuel costs and landfill tipping fees. The  
385 Town’s new rate provides sufficient revenue to provide a hazardous waste pick-up and paper

386 shredding event, as desired by residents. The Town’s current contract with Waste Pro expires  
387 September 30, 2024 and is renewable for 3 additional 5-year terms beyond the current term. The  
388 contract allows for modifications at any time.

389  
390 Sewer Fund – 403

391 This fund operates as a semi-enterprise fund to segregate the sewer revenues and impact fees  
392 collected by the Town for a direct pass-through payment to the City of Port Orange. The Town  
393 receives an administrative fee from Port Orange for this payment processing. The administrative  
394 fee is first used to meet an annual pledge of \$12,500 for the Town’s stormwater debt service  
395 obligation and the remainder is transferred to the General Fund to support the administration of  
396 this billing service. Sewer rates are set by the City of Port Orange and adopted *as-is* by the Town.  
397 The City of Port Orange increased its sewer rates last year and is doing so again next year, effective  
398 January 2025.

399  
400 Water Expansion Fund – 404

401 This is a restricted fund for impact fees assessed to support the Town’s water system infrastructure.  
402 All monies received from this impact fee can only be expended for making major emergency  
403 repairs, extending or oversizing water lines, separating or constructing new additions to the  
404 distribution system, paying any fees required by contractual agreement, or for the expansion,  
405 improvement and maintenance of the operation and administration of the water system. The Town  
406 increased its impact fees and connection fees earlier this year to match recent increases by the City  
407 of Port Orange.

408  
409 Water Renewal & Replacement Fund – 405

410 This new fund was created in FY 23/24 at the recommendation of the Town’s water rate consultant.  
411 The “R&R” fund is intended to pay for all repair and maintenance expenses related to the water  
412 system, including equipment, vehicles, and hydrants. It is also used to maintain healthy reserves  
413 for water system operations. In prior fiscal years, these expenses were paid out of the Water  
414 Operating & Maintenance Fund (#401). For FY 24/25, \$195,000 is proposed to purchase 4  
415 replacement hydrants, 3 new valves, 3 new auto-flushers, and a \$25,000 transfer to reserves.

416  
417 Debt Service – Water System Improvements Fund – 411

418 This fund was established in 2015 pursuant to the state revolving fund loan requirements for debt  
419 service. The water fund is the only revenue source that was pledged by the Town for repayment of  
420 this loan (\$61,828/year). FY 23/24 will be the 8<sup>th</sup> year of this 20-year loan, which has a 1.01%  
421 interest rate.

422  
423 Unfunded Requests

424  
425 The following is a list of requests made by various departments that will need to be deferred to a  
426 future year or funded through grants or appropriations.

- 427
- |     |   |          |
|-----|---|----------|
| 428 | • Public Works maintenance technician (mid-year)  | \$30,000 |
| 429 | • Ponce Preserve gazebo roof replacement (3 of 6) | \$35,000 |
| 430 | • Fire Dept. replacement cascade system           | \$60,000 |
| 431 | • Fire Dept. bunker gear dryer                    | \$15,000 |

432	• Police Dept. low-speed vehicle (“golf cart”)	<u>\$20,000</u>
433	TOTAL	\$160,000

434  
435  
436

Legal Requirements

437 The Town Council is required to set the tentative millage rate for notices on the proposed property  
438 tax bill at the July 18, 2024 Council meeting. From that point, the Council can always lower the  
439 proposed millage rate before the final budget is adopted in September, but the rate cannot be  
440 increased. The proposed millage rate of 6.6250 is 14.15% above the RBR and estimated to produce  
441 \$8,403,446 in ad valorem revenue collected at 95%. However, for your information, the State  
442 limitations for the millage rate increase for the Town in FY 24/25 are as follows:

- 443 • Council by simple majority vote may adopt a millage rate of up to 6.1339, which is 5.69%  
444 above RBR and estimated to produce \$7,780,513 in ad valorem revenue.
- 445 • Council by super majority vote may adopt a millage rate of up to 6.7473, which is 16.26%  
446 above RBR and estimated to produce \$8,558,577 in ad valorem revenue.
- 447 • Anything higher than a 6.7473 millage rate must be approved by unanimous vote.  
448

449 After reviewing the full proposal, should the Council wish to consider an increase in the budget or  
450 millage rate, note that each one-tenth mill equals \$126,844 in revenue proceeds at 95%, which is  
451 the percentage historically relied upon for budgeting purposes.  
452

Conclusion

453  
454  
455 This proposed budget is the product of many months of work and includes the valuable input of  
456 Town staff, the Town Council, and the public. Operational needs, level of service, and quality of  
457 life, are all considerations in the balancing process. We welcome your questions, comments, and  
458 ultimately your direction as we go forward in this annual millage rate and budget adoption process.  
459 Thank you.

Attachments:

1. Summary of the Town’s Reserves (April 2024)
2. Millage Rate Projected Revenue Calculations for FY 24/25
3. Impact of Millage Rate at 6.6250 mills

## Town of Ponce Inlet Reserve Analysis (April 2024)

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
<b>General Fund</b>	Non-Restricted	\$2,808,484	\$3,405,223	\$4,035,916	\$ 4,048,698	\$ 4,190,777
<b>Old Gas Tax (.06)</b>	Restricted	\$84,930	\$88,278	\$98,529	\$ 98,082	\$ 89,115
<b>New Gas Tax (.05)</b>	Restricted	\$411,517	\$470,268	\$433,304	\$ 487,462	\$ 538,391
<b>Donations</b>	Restricted	\$3,625	\$3,617	\$6,423	\$ 8,188	\$ 8,566
<b>Hurricane Ian</b>	Restricted	n/a	n/a	n/a	\$ -	\$ 123,842
<b>Tree Bank</b>	Restricted	\$15,947	\$22,855	\$26,791	\$ 27,760	\$ 44,085
<b>Sidewalk</b>	Restricted	\$44,863	\$56,246	\$70,453	\$ 76,824	\$ 90,787
<b>Parks &amp; Recreation</b>	Restricted	\$11,116	\$14,594	\$20,856	\$ 24,682	\$ 27,812
<b>Community Center</b>	Non-Restricted	\$5,388	\$26,434	\$57,100	\$23,737	\$25,717
<b>Historical Museum</b>	Non-Restricted	\$18,697	\$19,648	\$21,978	\$ 22,383	\$ 14,670
<b>Lighthouse Park Project</b>	Grant Project	\$163,657	\$23,246	\$23,283	\$ -	\$ -
<b>Police Education</b>	Restricted	\$10,643	\$11,237	\$12,566	\$ 13,623	\$ 14,853
<b>Stormwater Loan</b>	Debt Service	\$2,630	\$2,729	\$2,727	\$ 2,725	\$ 2,723
<b>Town Hall Loan</b>	Debt Service	\$2,409	\$2,409	\$2,408	\$ 1,581	\$ 1,221
<b>Land Acquisition Fund</b>	Restricted	\$124,805	\$167,230	\$302,799	\$ 464,357	\$ 439,546
<b>Capital Fire Equipment Fund</b>	Non-Restricted	\$150,000	\$200,000	\$29,400	\$ 229,400	\$ 115,830
<b>Capital Facility Maintenance Fund</b>	Non-Restricted	n/a	\$25,000	\$50,000	\$ 75,000	\$ 82,760
<b>Ponce de Leon Septic-to-Sewer Project</b>	Grant Project	n/a	n/a	\$31,841	\$ (40,374)	\$ (21,155)
<b>Economic Impact Fund</b>	Restricted	n/a	n/a	n/a	\$ 1,214,037	\$ 266,002
<b>S. Peninsula Dr. Sidewalk</b>	Restricted	n/a	n/a	n/a	\$ 150,000	\$ 802,756
<b>Water Operating &amp; Maintenance Fund</b>	Enterprise	\$1,009,119	\$1,288,818	\$1,042,489	\$1,022,330	\$850,862 *
<b>Water O&amp;M Fund (Captial Assets - Equity)</b>	Enterprise			\$2,053,209	\$1,887,943	\$1,765,438
<b>Refuse</b>	Enterprise	\$27,986	\$36,744	\$45,649	\$ 31,384	\$ 6,389
<b>Sewer</b>	Enterprise	\$6,273	\$8,986	\$8,991	\$ 7,529	\$ 6,515
<b>Water Expansion</b>	Restricted	\$117,920	\$127,082	\$145,406	\$ 155,286	\$ 164,448
<b>Water System Improvements Loan</b>	Debt Service	\$59,038	\$59,211	\$59,385	\$ 59,558	\$ 59,731
<b>Contraband/Forfeiture</b>	Restricted	\$7,033	\$7,033	\$3,494	\$ -	\$ -
<b>Total</b>		\$5,086,080	\$6,066,888	\$8,584,997	\$ 10,092,195	\$ 9,711,681

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

<b>Pre-Preliminary Millage Rate Estimates for Fiscal Year 24/25</b>				
Based on certified tax estimates (Letter required by June 1st):				
Total taxable value of property is (take from Step 1)		1,335,204,947		
Taxable value of new construction (take from Step 1)		11,120,942		
Current year adjusted taxable value (A5-A6)		1,324,084,005		
Prior year final gross taxable value (take from January 2024 letter)		1,224,076,757		
multiply by prior year operating millage levy		6.2779		
Prior year ad valorem proceeds: (current year)		7,684,631		
Current year estimated rolled back-rate		<b>5.8037</b>		
Proposed millage scenarios based on preliminary estimates:				
	<u>Proposed Millage Rate</u>	<u>Ad Valorem Proceeds</u>	<u>95% Proceeds</u>	<u>% Increase over RBR</u>
	7.0000	9,346,435	8,879,113	20.61%
	6.9500	9,279,674	8,815,691	19.75%
	6.9250	9,246,294	8,783,980	19.32%
	6.9000	9,212,914	8,752,268	18.89%
	6.8000	9,079,394	8,625,424	17.17%
	<b>6.7473</b>	<b>9,009,028</b>	<b>8,558,577</b>	<b>16.26%</b>
	6.7000	8,945,873	8,498,579	15.44%
	6.6500	8,879,113	8,435,157	14.58%
	<b>6.6250</b>	<b>8,845,733</b>	<b>8,403,446</b>	<b>14.15%</b>
	6.6000	8,812,353	8,371,735	13.72%
	6.5900	8,799,001	8,359,051	13.55%
	6.5000	8,678,832	8,244,891	12.00%
	6.4000	8,545,312	8,118,046	10.27%
	6.3000	8,411,791	7,991,202	8.55%
	<b>6.2779</b>	<b>8,382,283</b>	<b>7,963,169</b>	<b>8.17%</b>
	6.2000	8,278,271	7,864,357	6.83%
	<b>6.1339</b>	<b>8,190,014</b>	<b>7,780,513</b>	<b>5.69%</b>
	6.1000	8,144,750	7,737,513	5.10%
	6.0000	8,011,230	7,610,668	3.38%
	5.9000	7,877,709	7,483,824	1.66%
	5.8000	7,744,189	7,356,979	-0.06%
	<b>5.8037</b>	<b>7,749,129</b>	<b>7,361,673</b>	<b>0.00%</b>
	5.7941	7,736,311	7,349,495	-0.17%
	5.7000	7,610,668	7,230,135	-1.79%
	5.6500	7,543,908	7,166,713	-2.65%
	5.6000	7,477,148	7,103,290	-3.51%
	5.5000	7,343,627	6,976,446	-5.23%
	5.4000	7,210,107	6,849,601	-6.96%
	5.3759	7,177,928	6,819,032	-7.37%
	5.3000	7,076,586	6,722,757	-8.68%
	4.8986	6,540,635	6,213,603	-15.60%
	1.0000	1,335,205	1,268,445	
	0.1000	133,520	126,844	

General Maximum Impact of Millage Rate - FY 24/25							
Proposed Rate	6.625						
Prior year tax rate	6.2779						
Homesteaded Properties currently assessed below market value							
<u>2023 - Ponce Inlet Taxes</u>			<u>Proposed 2024- Ponce Inlet Taxes</u>				
Assessed Taxable Value	Minus Homestead	Taxes Paid to Ponce	3% Assessed Increase	Minus \$50,000 Homestead	Taxes Paid to Ponce	<u>Difference</u>	
\$1,000,000	\$950,000	\$5,964	\$1,030,000	\$980,000	\$6,493	\$528	
\$750,000	\$700,000	\$4,395	\$772,500	\$722,500	\$4,787	\$392	
\$500,000	\$450,000	\$2,825	\$515,000	\$465,000	\$3,081	\$256	
\$375,000	\$325,000	\$2,040	\$386,250	\$336,250	\$2,228	\$187	
\$250,000	\$200,000	\$1,256	\$257,500	\$207,500	\$1,375	\$119	
Non-Homesteaded Properties currently assessed at prior-year market rate							
<u>2023 - Ponce Inlet Taxes</u>			<u>Proposed 2024 - Ponce Inlet Taxes</u>				
Assessed Taxable Value		Taxes Paid to Ponce	10% Increase (Average Townwide)		Taxes Paid to Ponce	<u>Difference</u>	
\$1,000,000		\$6,278	\$1,100,000		\$7,288	\$1,010	
\$750,000		\$4,708	\$825,000		\$5,466	\$757	
\$500,000		\$3,139	\$550,000		\$3,644	\$505	
\$375,000		\$2,354	\$412,500		\$2,733	\$379	
\$250,000		\$1,569	\$275,000		\$1,822	\$252	

# Town of Ponce Inlet

Town Council Special Meeting

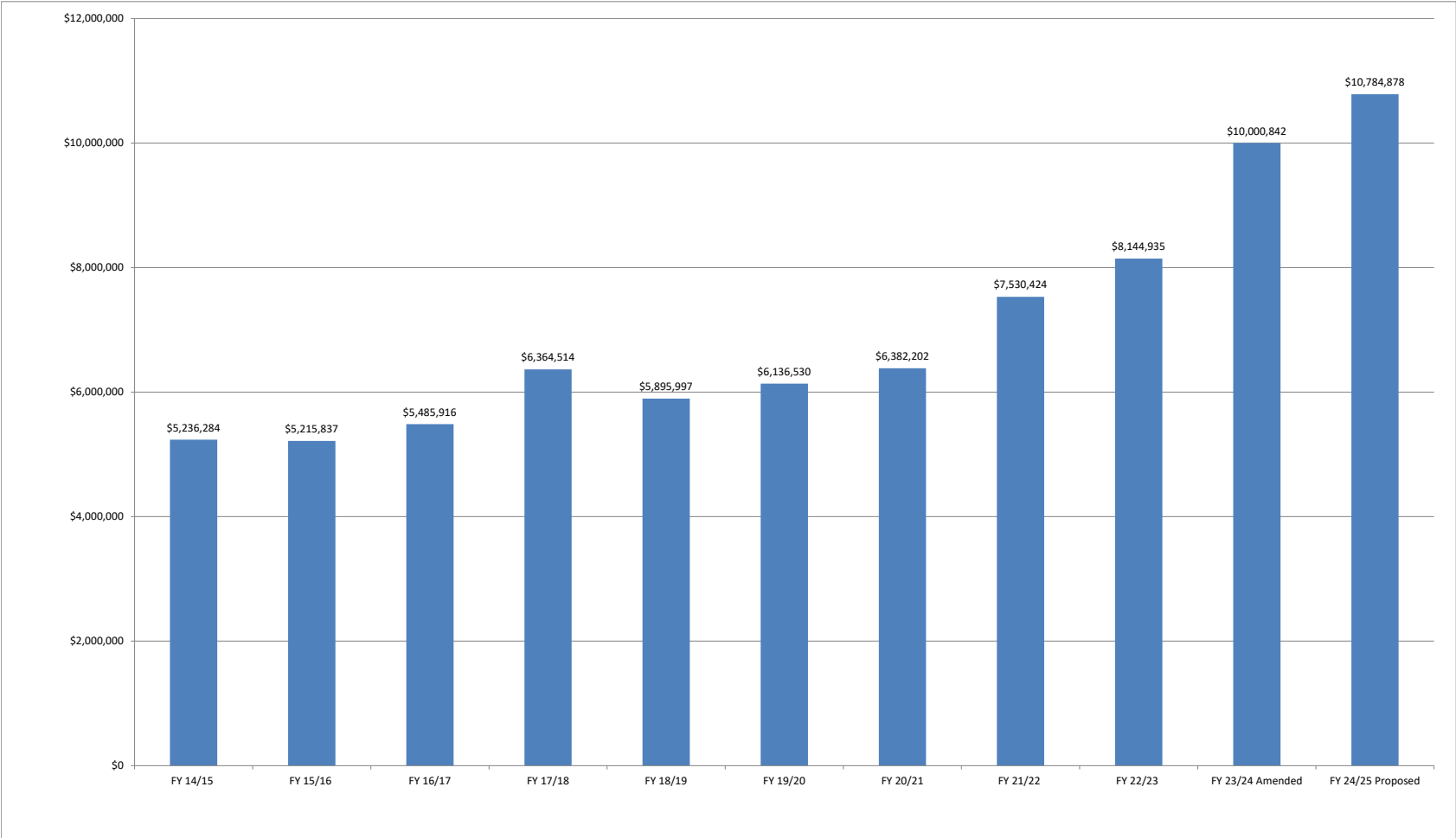
July 16<sup>th</sup>, 2024



Budget Workshop



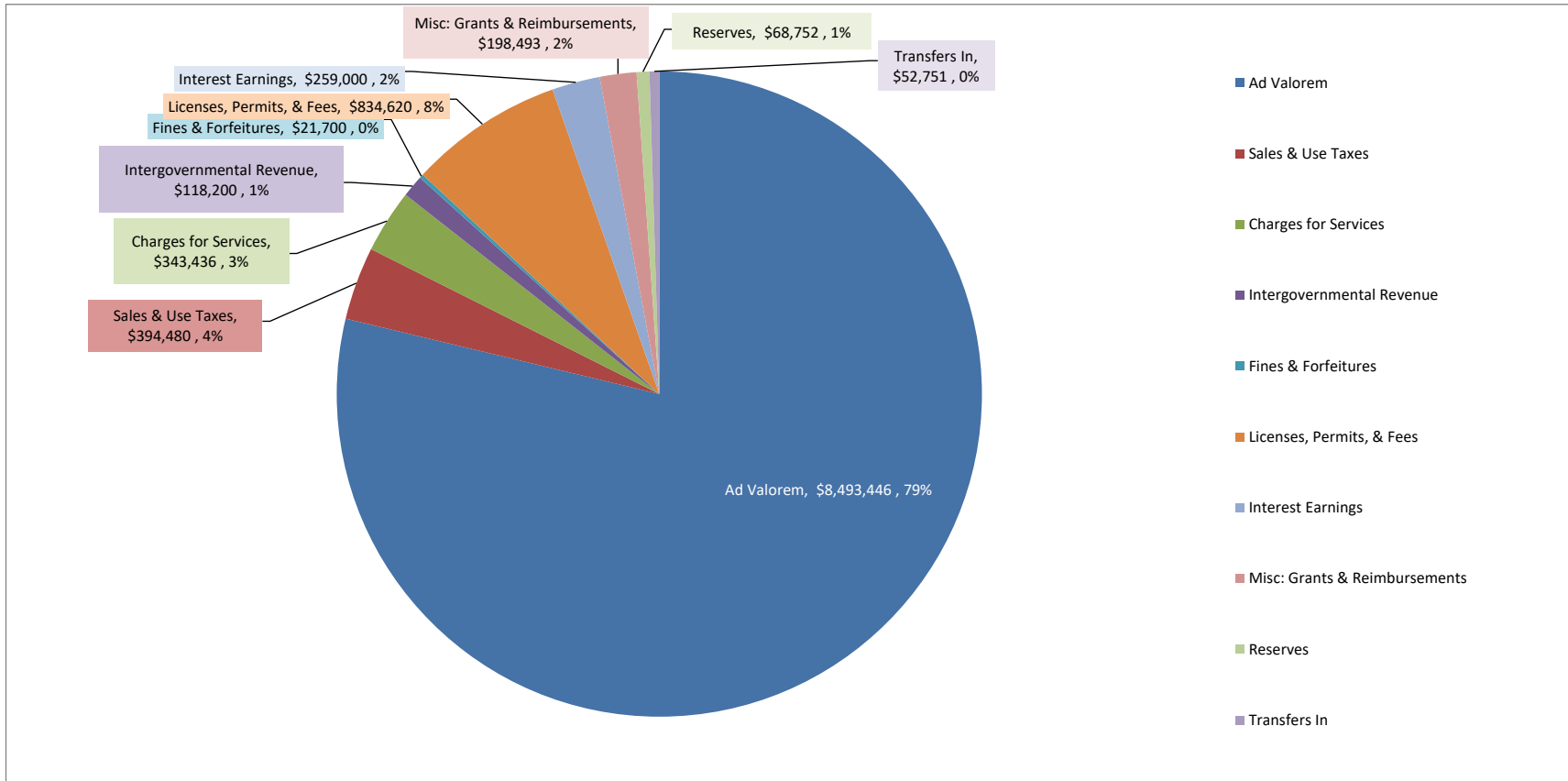
TEN YEAR BUDGET COMPARISON



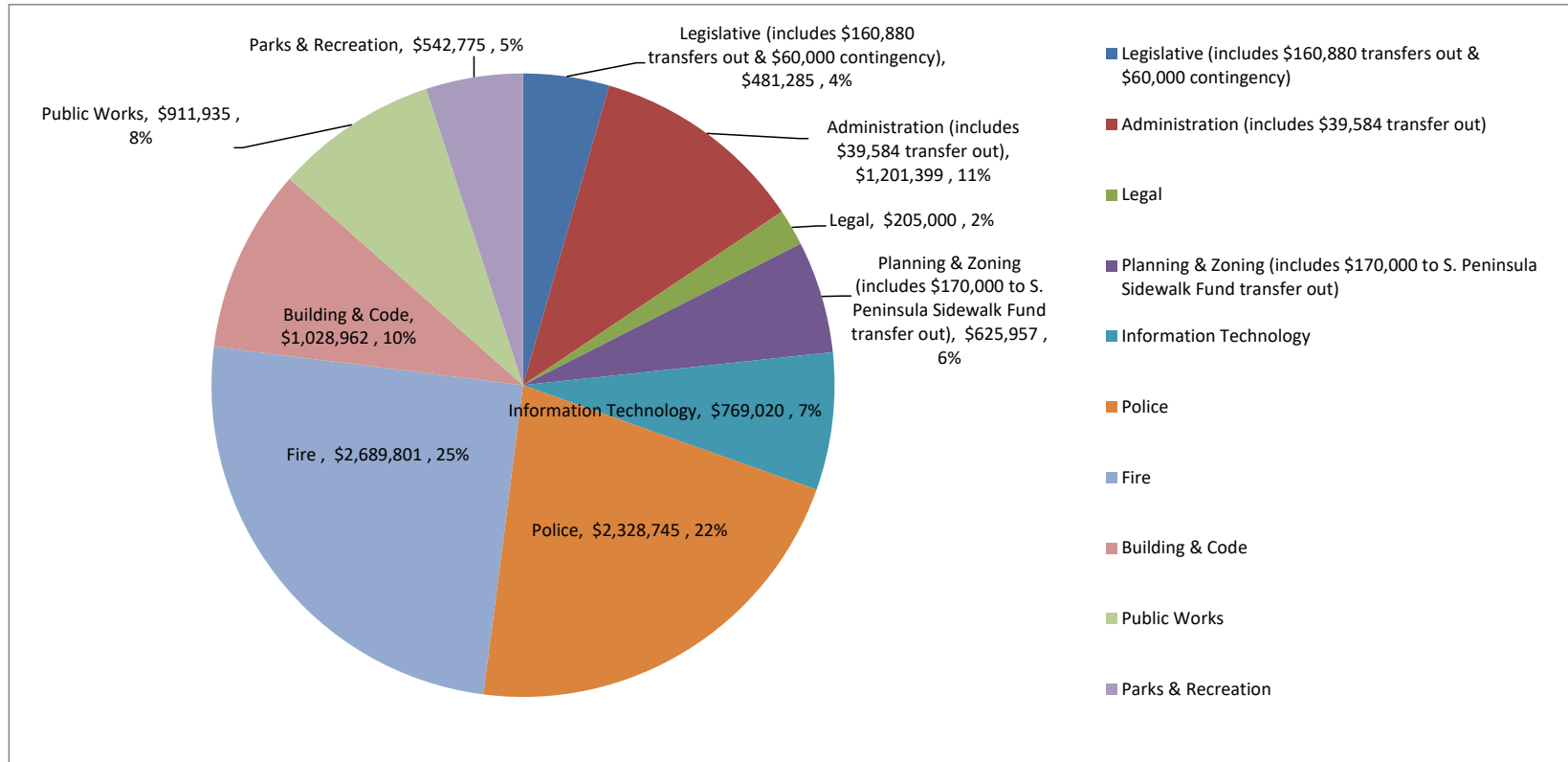
**FY 23/24 BUDGET SUMMARY**

<u>General Fund:</u>	<u>Revenues</u>		
	Ad Valorem	\$ 8,493,446	78.75%
	Sales & Use Taxes	\$ 394,480	3.66%
	Charges for Services	\$ 343,436	3.18%
	Intergovernmental Revenue	\$ 118,200	1.10%
	Fines & Forfeitures	\$ 21,700	0.20%
	Licenses, Permits, & Fees	\$ 834,620	7.74%
	Interest Earnings	\$ 259,000	2.40%
	Misc: Grants & Reimbursements	\$ 198,493	1.84%
	Reserves	\$ 68,752	0.64%
	Transfers In	\$ 52,751	0.49%
	<b>Total Revenue</b>	<b>\$ 10,784,878</b>	<b>100.00%</b>
	<u>Expenditures</u>		
	Legislative (includes \$160,880 transfers out & \$60,000 contingency)	\$ 481,285	4.46%
	Administration (includes \$39,584 transfer out)	\$ 1,201,399	11.14%
	Legal	\$ 205,000	1.90%
	Planning & Zoning (includes \$170,000 to S. Peninsula Sidewalk Fund transfer out)	\$ 625,957	5.80%
	Information Technology	\$ 769,020	7.13%
	Police	\$ 2,328,745	21.59%
	Fire	\$ 2,689,801	24.94%
	Building & Code	\$ 1,028,962	9.54%
	Public Works	\$ 911,935	8.46%
	Parks & Recreation	\$ 542,775	5.03%
	<b>Total Expenditures</b>	<b>\$ 10,784,878</b>	<b>100.00%</b>
<u>Special Funds:</u>			
	Old Gas Tax	\$ 85,000	
	New Gas Tax	\$ 46,200	
	Donations	\$ 2,700	
	Hurricane Ian	\$ -	
	Disaster Recovery	\$ 25,000	
	Tree Bank	\$ 12,000	
	Sidewalk	\$ 15,000	
	Parks & Recreation	\$ 3,000	
	Community Center	\$ 49,180	
	Historical Museum	\$ 115,500	
	Police Education	\$ 2,000	
	Stormwater Improvements Loan Repayment	\$ 156,586	
	Town Hall Loan Repayment	\$ 327,947	
	Land Acquisition Fund	\$ 643,557	
	Capital Fire Equipment	\$ 210,000	
	Capital Facility Maintenance	\$ -	
	Ponce de Leon Sewer Project	\$ -	
	Economic Impact Fund	\$ 156,550	
	South Peninsula Drive Sidewalk Project	\$ 1,091,837	
	Septic-to-Sewer Phase 1 & 2	\$ 5,200,000	
	Water Operating & Maintenance	\$ 1,964,877	
	Water Renewal & Replacement	\$ 195,900	
	Refuse	\$ 486,300	
	Sewer	\$ 1,178,460	
	Water Expansion	\$ 27,950	
	Water System Improvements Loan Repayment	\$ 62,000	
	<b>Total Special Funds</b>	<b>\$ 12,057,544</b>	

GENERAL FUND REVENUE CHART



GENERAL FUND EXPENDITURE CHART



ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0000-311-0000	AD VALOREM TAXES	5,661,612	7,301,688	7,301,688	7,301,688	7,301,688	8,403,446	Estimated millage rate of 6.625at 95%.
001-0000-311-1000	AD VALOREM-DELINQUENT	83,961	84,000	84,000	84,000	90,000	90,000	
001-0000-315-0000	COMMUNICATIONS SERVICE TAX	174,479	179,900	179,900	179,900	165,700	166,000	Estimated distribution from State Dept of Revenue
001-0000-316-0000	BUSINESS TAX RECEIPTS	7,887	8,250	8,250	8,250	9,252	9,250	Amplified Sound Permit Fees; Business Tax Receipts
001-0000-316-1000	BUSINESS TAX RECEIPTS-PENALTY	25	300	300	300	180	200	
001-0000-322-0000	BUILDING PERMITS	533,684	360,000	360,000	360,000	530,000	360,000	Estimate based upon anticipated permits and past-year activity.
001-0000-323-1000	FRANCHISE FEE - ELECTRIC - FPL	297,212	274,000	274,000	274,000	274,000	281,170	Estimate based upon historical receipt
001-0000-323-9000	FRANCHISE FEE - BOAT LIFT	500	500	500	500	500	500	Lighthouse Boatyard
001-0000-329-0000	OTHER PERMITS - SPECIAL EVENTS & GARAGE SALES	290	500	500	500	1,194	500	Special events, garage sales, & misc
001-0000-329-1000	OTHER PERMITS - PLANNING & ZONING	9,035	12,730	12,730	12,730	3,730	8,000	Estimate based upon various permits: Variance apps; Tree removals, Development reviews; Boatslip allocations; landscape inspections; Final development reviews; Solicitation licenses; Zoning map amendments,...
001-0000-329-2000	FEES - RENTAL PROPERTY	182,170	168,800	168,800	168,800	174,100	174,000	Estimate based upon rental licenses (both short term and long term)
001-0000-329-3000	OTHER PERMITS - USE	1,150	1,500	1,500	1,500	700	1,000	Right-of-Way permits
001-0000-334-2000	STATE GRANT - PUBLIC SAFETY	743	2,200	2,200	2,200	2,200	42,000	Police Grants: NIJ (National Institute of Justice) Patrick Leahy Grant; BVP Grant, FIND Grant for Public Safety Vessel (\$40,000)
001-0000-334-2005	STATE GRANT - PLANNING - FDEP	7,300	115,700	115,700	115,700	115,700	-	Grant reimbursement for Watershed Master Plan
001-0000-335-1200	STATE REVENUE SHARING	105,302	110,000	110,000	110,000	110,000	113,500	Estimated distribution from State Dept of Revenue
001-0000-335-1201	STATE REVENUE SHARING-SFRF	2,179	-	-	-	-	-	
001-0000-335-1500	STATE ALCOHOL BEVERAGE LICENSE TAX	3,377	4,000	4,000	4,000	3,380	3,380	Estimate based upon historical receipt
001-0000-335-1800	STATE LOCAL GOVERNMENT HALF-CENT SALES TAX	235,772	240,000	240,000	240,000	225,100	225,100	Estimated distribution from State Dept of Revenue
001-0000-335-2100	STATE FIRE SUPP COMP - EDUC	9,468	8,000	8,000	8,000	8,000	8,500	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	2,013	-	-	-	-	-	
001-0000-335-4900	STATE OTHER TRANSPORTATION - FUEL TAX REIMBURSEMENT	3,095	2,800	2,800	2,800	2,800	3,000	Estimate based upon 1 yr historical receipt
001-0000-338-0000	COUNTY BUSINESS TAX RECEIPTS	3,085	3,000	3,000	3,000	271	-	County eliminated business tax receipts tax effective 1/1/24.

GENERAL FUND REVENUES

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0000-342-1000	SERVICE CHARGE - POLICE OVERTIME	2,086	3,000	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	6,500	Payment per agreement between the Town and the County for security checks at the Marine Science Center
001-0000-342-2000	FIRE PROTECTION - PLAN REVIEW	-	300	300	300	300	-	Estimate based on anticipated permits for structures with fire alarms and/or fire suppressifon systems that must be reviewed by the Fire Marshall
001-0000-342-5000	FIRE BUSINESS LICENSE FEES	3,900	3,900	3,900	3,900	3,900	3,900	Annual Business Tax Receipt Fire Inspections: businesses & condos
001-0000-342-5100	FIRE PROTECTION INSPECTION FEES (RENTALS)	4,350	4,250	4,250	4,250	6,300	6,000	Estimate for fire inspections for rental licenses
001-0000-342-5200	RENTAL PROPERTY MAINTENANCE INSPECTION FEES	43,000	42,200	42,200	42,200	44,350	44,350	
001-0000-342-6000	AMBULANCE FEES	246,827	238,000	238,000	238,000	238,000	248,000	
001-0000-342-9000	OTHER PUBLIC SAFETY CHARGES & FEES	22	150	150	150	150	150	Reports; Finger prints; Equipment checks;...
001-0000-342-9001	RADON & CERTIFICATION RECOVERY	5,423	6,000	6,000	6,000	1,600	1,700	
001-0000-347-2000	SERVICE CHARGE - PAVILLION RENTAL	630	1,000	1,000	1,000	1,000	650	Reservation of pavillions at town parks
001-0000-347-4000	SERVICE CHARGE - PUBLIC WORKS OVERTIME	-	225	225	225	225	200	Assistance during special events
001-0000-349-0000	OTHER CHARGES FOR SERVICE - ADMIN	6,827	7,500	7,500	7,500	7,500	7,500	Lien search fees; Records requests; Returned check fees
001-0000-349-2000	OTHER CHARGES FOR SERVICE - LIGHTHOUSE INSURANCE	44,002	59,403	59,403	59,403	59,403	65,343	Reimbursement from Lighthouse Association for actual cost of property insurance for all buildings on the lighthouse property
001-0000-351-1000	JUDGMENTS, FINES & FORFEITURES	9,724	11,000	11,000	11,000	11,000	10,000	
001-0000-354-0000	FINES - LOCAL ORDINANCE VIOLATION - OTHER	11,250	9,000	9,000	9,000	9,000	5,000	Code Enforcement Board fines; Liens collected; Alarm fees; other ord citations from PD
001-0000-354-1000	FINES - LOCAL ORDINANCE VIOLATION - PARKING	6,645	6,500	6,500	6,500	6,500	6,700	Parking Citations
001-0000-361-1000	INTEREST	69,146	53,200	53,200	53,200	53,200	51,000	
001-0000-361-1100	INTEREST - CD	49,004	45,000	45,000	79,498	79,498	107,000	
001-0000-361-3000	NET INC (DEC) IN FAIR VAL - LGIP	87,903	51,124	51,124	51,124	125,750	101,000	
001-0000-362-0000	RENTS & ROYALTIES - CELL TOWER	23,185	23,186	23,186	23,186	23,186	23,186	Cell tower annual lease (FY 24/25 is the 25th year of 25 year lease - EXPIRES February 8, 2025); 6-month notification of non-renewal required); Community Center Lease (\$1)
001-0000-365-0000	SALE OF SURPLUS MAT & SCRAP	25,222	22,935	22,935	22,935	22,935	53,500	Sale of surplus equipment
001-0000-366-0000	DONATIONS - GENERAL	2,650	750	750	750	450	750	Donations for Volunteer Appreciation dinner

GENERAL FUND REVENUES

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0000-366-1000	DONATIONS - CHILDREN ACTIVITIES	434	390	390	390	408	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	5,000	5,000	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	9,464	10,700	10,700	10,700	10,700	10,000	
001-0000-369-1000	OTHER MISC REVENUES	4,207	600	600	600	600	500	Misc unanticipated revenues
001-0000-369-2000	OTHER MISC REV - VLC REIMBURSEMENT	-	-	-	-	-	6,000	
001-0000-369-6000	SUNTRUST CREDIT CARD REBATE	16,962	17,500	17,500	17,500	17,500	6,500	
001-0000-380-0000	PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES	-	44,282	44,282	44,282	44,282	68,752	Traffic Study Carryover \$3,252, Town Engineer Code Review - new construction stormwater impacts on existing properties, as requested by Town Council Carryover \$10,000, pond excavation \$38,000, CRS project \$17,500
001-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	100,000	-	FY 23/24 fund balance is \$4,190,777; this amount along with other non-restricted monies equate to a total reserve of 193 days (53%), per FY 22/23 audit. The Town requirements: minimum = 25% & maximum = 75%. In FY 23/24, a transfer from GF Hurricane Reserve Account to new Disaster Recovery Fund (108) Reserve Account was completed.
001-0000-382-0000	TRANSFER FROM ENTERPRISE FUNDS	36,500	36,500	36,500	36,500	36,500	14,300	Estimated transfer of surplus revenue for admin costs from refuse and from sewer.
001-0000-382-9305	TRANSFER FROM CAPITAL FIRE EQUIPMENT FUND	12,000	-	-	-	-	-	
001-0000-382-9307	TRANSFER FROM CAPITAL FACILITY MAINTENANCE FUND	17,240	27,900	27,900	27,900	27,900	-	
001-0000-382-9401	TRANSFER FROM FUND 401 (WATER)	70,495	71,421	71,421	71,421	35,710	38,451	
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>8,144,935</b>	<b>9,687,284</b>	<b>9,687,284</b>	<b>9,721,782</b>	<b>10,000,842</b>	<b>10,784,878</b>	
	<b>TOTAL GENERAL FUND EXPENSES</b>	<b>8,144,935</b>	<b>9,687,284</b>	<b>9,687,284</b>	<b>9,721,782</b>	<b>10,000,842</b>	<b>10,784,878</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0011-511-1100	EXECUTIVE SALARIES	60,666	64,308	64,308	64,308	64,308	67,524	Mayor, Vice Mayor, and 3 Councilmembers; equal to 5% increase for employees per Res. 2006-01
001-0011-511-2100	FICA	4,641	4,920	4,920	4,920	4,920	5,166	
001-0011-511-2400	WORKERS COMPENSATION	1,500	1,518	1,518	1,518	1,518	1,670	Department share of Worker's Comp Insurance - (Estimated increase 10%)
001-0011-511-3100	PROFESSIONAL SERVICES	21,808	24,000	24,000	24,000	30,000	36,000	Government Affairs Consultant
001-0011-511-3460	CONTRACTUAL - COPIER CHARGES	1,267	-	-	-	-	-	
001-0011-511-4000	TRAVEL AND PER DIEM	3,088	3,800	3,800	3,800	3,800	4,180	Annual FLC conference, VLC meetings, IEMO, Legislative Session. Estimated 3% increase
001-0011-511-4300	UTILITY SERVICES	9,623	9,025	12,022	12,022	12,022	12,400	Water & Electric (Approx 3% increase above amended 23/24)
001-0011-511-4500	INSURANCE - GENERAL	55,000	79,948	79,948	79,948	79,948	87,945	Department share of general insurance package; Includes LH reimbursible amount.(Estimated 10% increase)
001-0011-511-4700	PRINTING & BINDING	266	330	330	330	330	363	Business cards, nameplates, etc. (Estimated 10% increase)
001-0011-511-4800	PROMOTIONAL ACTIVITIES	3,845	5,000	4,177	4,177	4,177	5,000	Welcome brochures/magnets; Signage for Town Hall Meetings; Plaques, cards, food/bev for workshops, grand opening provisions, etc.
001-0011-511-4810	PROMOTIONAL ACTIVITIES - BOARD APPRECIATION	4,412	4,950	3,776	3,776	3,776	4,450	Volunteer Appreciation Dinner. See corresponding revenue account 001-0000-366-0000
001-0011-511-4830	PROMOTIONAL ACTIVITIES - VLOC DINNER	-	-	-	-	-	8,900	VLOC dinner (Town hosts this event once every 3 years. Last hosted in FY 21/22).
001-0011-511-5100	OFFICE SUPPLIES	825	850	850	850	850	850	Paper for Council packets and other misc supplies
001-0011-511-5200	OPERATING SUPPLIES	463	950	950	950	950	950	Misc operating expenses
001-0011-511-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	-	-	
001-0011-511-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	4,148	3,100	3,100	3,100	3,100	4,200	Team Volusia, Florida League of Cities, Volusia League of Cities, Vcard, Florida League of Mayors, Amazon Prime
001-0011-511-5500	TRAINING - LEGISLATIVE	999	1,600	1,600	1,600	1,600	1,620	Registration costs for FLC conference, IEMO, and other misc conferences and training opportunities for Council & Board members
001-0011-511-6300	IMPROVEMENTS OTHER THAN BUILDING - LEGISLATIVE	-	-	-	-	-	-	
001-0011-511-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	-	
001-0011-511-8200	HOMELESS ASSISTANCE	14,187	14,187	14,187	14,187	14,187	14,187	First Step Homeless Shelter
001-0011-511-8210	DONATION - NEWSLETTER	4,000	4,000	4,000	4,000	4,000	4,000	Annual contribution to CFPI for publication of town's newsletter and other information sought by residents, and to ensure website access is available at no cost
001-0011-511-8220	DONATION - MISC REQUESTS	-	1,000	-	-	-	1,000	Requests pursuant to Resolution 2008-02
001-0011-511-9145	TRANSFER TO COMMUNITY CENTER FUND - 145	25,000	27,372	27,372	27,372	27,372	46,680	Includes landscaping (10,000); gutters (8,000).
001-0011-511-9146	TRANSFER TO MUSEUM FUND - 146	67,000	68,501	68,501	68,501	68,501	114,200	Includes capital assets: museum boardwalk (35,000), replacing fence (19,000).
001-0011-511-9008	TRANSFER TO DISASTER RECOVERY FUND (008)					100,000		This new savings fund is being created in FY 23/24 with an initial transfer of \$100k from the General Fund reserve.
001-0011-511-9900	G/F CONTINGENCY	144,366	60,000	60,000	-	-	60,000	\$35,000 (Generator) & \$25,000 Harbour Village Boardwalk contribution amount is tentative, final \$ TBD.
	<b>TOTAL</b>	<b>427,104</b>	<b>379,359</b>	<b>379,359</b>	<b>319,359</b>	<b>425,359</b>	<b>481,285</b>	



ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0013-513-1100	EXECUTIVE SALARIES	332,364	302,831	330,006	330,006	330,006	374,820	4 employees - Town Manager (85%), Finance Director (60%) Human Resources Director/Town Clerk (100%) & Asst. Finance Director (85%)
001-0013-513-1200	REGULAR SALARIES	158,766	227,927	224,262	224,262	224,262	271,234	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	4,543	21,000	10,000	10,000	10,000	23,000	Overtime for audio assistant & recording secretary for Council & Board mtgs, Public Information Officer
001-0013-513-1500	INCENTIVE PAY - ACCOUNTING SOFTWARE TRAINING STIPEND	5,000	5,000	5,000	5,000	5,000	5,000	Accounting Software Trainer & Liasion
001-0013-513-1501	INCENTIVE PAY - ADA COORDINATOR STIPEND	2,211	2,500	1,827	1,827	1,827	2,500	ADA Coordinator designation - now required for agencies of 50+ employees
001-0013-513-2100	FICA	34,356	40,129	42,233	42,233	42,233	52,436	
001-0013-513-2200	RETIREMENT	116,668	134,362	134,925	134,925	134,925	157,126	General emp 13.63%; Senior mgmt 34.52%
001-0013-513-2301	HEALTH INSURANCE	35,392	46,858	50,592	50,592	50,592	66,588	
001-0013-513-2302	DENTAL INSURANCE	884	1,048	1,214	1,214	1,214	1,489	
001-0013-513-2303	LIFE AND DISABILITY INSURANCE	2,715	3,587	3,466	3,466	3,466	3,872	
001-0013-513-2304	VISION INSURANCE	208	276	331	331	331	391	
001-0013-513-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	88	108	125	125	125	154	
001-0013-513-2400	WORKERS' COMPENSATION	2,500	2,530	2,530	2,530	2,530	2,785	Department share of Worker's Comp Ins (Estimated 10% increase)
001-0013-513-3100	PROFESSIONAL SERVICES	23,415	42,400	22,120	22,120	22,120	43,900	Grant Consultant as needed, ACA-IRS reporting, Budget Assistance, Physicals, Temp Help, Salary Study - \$28,500
001-0013-513-3200	ACCOUNTING & AUDITING	38,342	43,000	41,875	41,875	41,875	44,000	Auditors (75% Admin, 25% Water- \$31,100) OPEB actuarial valuation, Contractual assistance in audit preparations (75% Admin, 25% Water)
001-0013-513-3400	CONTRACTUAL SERVICES - FIRE ALARM	395	400	400	400	400	400	Fire Alarm Monitoring & Inspection of Town Hall
001-0013-513-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	3,063	3,600	3,600	3,600	3,600	3,600	Off-site storage
001-0013-513-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	1,579	2,100	2,100	2,100	2,100	2,100	Imaging documents for permanent retention and online availability
001-0013-513-3440	RECORD'S MANAGEMENT - MUNICODE	2,817	6,500	5,500	5,500	5,500	7,200	Online availability with monthly ordinance updates & quarterly electronic updates; 1 paper supplement per year
001-0013-513-3460	CONTRACTUAL SERVICES - COPIER	1,672	-	-	-	-	-	Moved to IT Budget FY23/24 Forward
001-0013-513-4000	TRAVEL AND PER DIEM	5,397	10,100	7,880	7,880	7,880	15,150	Education & training conferences: FACC, FPHR, FGFOA, FCCMA, ICMA, FRMA, FL Legislative Days & VLC meetings
001-0013-513-4020	AUTOMOBILE ALLOWANCE	2,550	5,100	8,220	8,220	8,220	11,340	TM 85%, HR Dir 100% & Finance Director 60%
001-0013-513-4200	POSTAGE SERVICES	2,765	2,700	2,700	2,700	2,700	3,285	Percentage attributed to specific department
001-0013-513-4300	UTILITY SERVICES	9,629	9,025	12,033	12,033	12,033	12,400	Water & Electric (Approx 3% increase above amended 23/24)
001-0013-513-4400	RENTALS AND LEASES	712	400	400	400	400	400	Postage machine - Percentage attributed to specific department

ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0013-513-4500	INSURANCE - GENERAL	9,000	11,630	11,630	11,630	11,630	12,795	Department share of general insurance package (estimated 10% increase)
001-0013-513-4600	REPAIR AND MAINTENANCE	(6)	-	1,215	1,215	1,215	-	
001-0013-513-4700	PRINTING AND BINDING	1,112	1,500	1,500	1,500	1,500	1,575	A/P Checks, stationary, business cards, holiday cards, receipt books, leave forms
001-0013-513-4800	PROMOTIONAL ACTIVITIES	1,614	3,500	1,500	1,500	1,500	2,000	Longevity Awards, Plaques, cards, food/bev for employee luncheons, outreach
001-0013-513-4900	OTHER CHARGES AND OBLIGATIONS - LEGAL ADS	3,630	8,500	7,000	7,000	7,000	7,000	Legal ads
001-0013-513-4930	OTHER CHARGES AND OBLIGATIONS - ELECTION	4,977	7,000	7,000	7,000	7,000	7,000	Election expenses
001-0013-513-4950	BANK SERVICE FEES	36	50	50	50	50	50	
001-0013-513-5100	OFFICE SUPPLIES	2,034	3,517	3,617	3,617	3,617	3,850	Misc office supplies
001-0013-513-5200	OPERATING SUPPLIES	4,344	4,800	7,200	7,200	7,200	5,000	Misc operating supplies
001-0013-513-5250	NON-CAPITALIZED EQUIPMENT	1,098	2,000	3,727	3,727	3,727	2,500	Office Furniture
001-0013-513-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	4,348	4,600	4,600	4,600	4,600	3,900	FCCMA (1), FACC (3); FPHR(1); Safety Council (1); FGFOA (2); IIMC (3); ICMA (1); ASPA (1); News Journal; Volusia FGFOA (2); miscellaneous books
001-0013-513-5500	TRAINING	3,058	5,900	5,900	5,900	5,900	8,975	Conference registrations for above, plus local training opportunities for staff
001-0013-513-5520	TRAINING - TUITION REIMBURSEMENT	515	2,000	200	200	200	2,000	Tuition reimbursement for staff
001-0013-513-6300	BUILDING IMPROVEMENTS	-	-	-				
001-0013-513-6400	MACHINERY AND EQUIPMENT	-						
001-0013-513-9121	TRANSFER TO DEBT SERVICE - SRF 201	39,584	39,584	39,584	39,584	39,584	39,584	Telecommunications tax (\$16,400), cell tower lease (\$23,184)
<b>TOTALS</b>		<b>863,375</b>	<b>1,008,062</b>	<b>1,008,062</b>	<b>1,008,062</b>	<b>1,008,062</b>	<b>1,201,399</b>	

## LEGAL

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0014-514-3100	LEGAL SERVICES - GENERAL	170,283	200,000	200,000	200,000	200,000	150,000	General Representation & Litigation
001-0014-514-3110	LEGAL SERVICES - CODE ENFORCEMENT	3,314	5,000	5,000	5,000	5,000	5,000	Code Enforcement Board Attorney
001-0014-514-3120	LEGAL SERVICES - LABOR	103,475	85,000	85,000	85,000	85,000	50,000	Employment Law Attorney
<b>TOTAL</b>		<b>277,072</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>	<b>205,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0015-515-1100	EXECUTIVE SALARIES	81,594	135,616	109,479	109,479	109,479	143,707	Planning & Development Director - 50% (split with Building dept); Principal Planner - 100%
001-0015-515-1200	REGULAR SALARIES	68,692	80,080	113,165	91,796	91,796	88,350	Senior Planner
001-0015-515-1400	OT	104	-	-	-	-	-	
001-0015-515-1500	INCENTIVE PAY - GIS STIPEND	-	-	-	-	-	-	
001-0015-515-2100	FICA	11,531	16,650	12,196	12,196	12,196	17,902	
001-0015-515-2200	RETIREMENT	22,018	40,792	27,990	27,990	27,990	43,073	General emp 13.63%; Senior mgmt 34.52%
001-0015-515-2301	HEALTH INSURANCE	12,393	20,552	14,435	14,435	14,435	20,552	
001-0015-515-2302	DENTAL INSURANCE	296	459	334	334	334	459	
001-0015-515-2303	LIFE AND DISABILITY INSURANCE	1,088	1,716	1,234	1,234	1,234	1,495	
001-0015-515-2304	VISION INSURANCE	113	121	88	88	88	121	
001-0015-515-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	36	48	35	35	35	47	
001-0015-515-2400	WORKERS' COMP	2,000	2,025	2,025	2,025	2,025	2,230	Department share of Worker's Comp Ins (Estimated 10% increase)
001-0015-515-3100	PROFESSIONAL SERVICES	17,615	13,252	24,252	74,252	74,252	63,252	Engineering for review of town projects and development applicatons \$10,000; Planning for Resilience - Adaption Action Plan \$50,000, carryforward Lassiter Traffic Study; \$3,252
001-0015-515-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,656	2,300	2,300	2,300	2,300	2,300	Off-site storage
001-0015-515-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	606	1,100	1,100	1,100	1,100	1,100	Imaging documents for permanent retention
001-0015-515-3460	CONTRACTUAL SERVICES - COPIER	1,266	-	-	-	-	-	Move to IT Budget FY23/24 forward
001-0015-515-4000	TRAVEL AND PER DIEM	2,490	8,425	6,925	6,925	6,925	9,265	Planning conference travel for Town Manager, Director, and planning staff \$5,400; Planning, Zoning GIS and permitting seminars \$500; Congress for New Urbanism State Conf \$800; Tyler Connect 2025 \$1,625
001-0015-515-4020	AUTO ALLOWANCE	1,125	1,950	1,950	1,950	1,950	1,950	Director -50% (split with Building dept)
001-0015-515-4200	POSTAGE SERVICES	924	920	920	920	920	1,150	Percentage attributed to specific department
001-0015-515-4300	UTILITY SERVICES	9,629	9,025	12,033	12,033	12,033	12,400	Water & Electric (Approx 3% increase above amended 23/24)
001-0015-515-4400	RENTALS & LEASES	151	130	130	130	130	130	Portion of postage machine rental
001-0015-515-4500	INSURANCE - GENERAL	7,000	10,175	10,175	10,175	10,175	11,195	Department share of general insurance package (esimated 10% increase)
001-0015-515-4600	REPAIR & MAINTENANCE	-	300	-	-	-	300	Repair misc office equipment
001-0015-515-4700	PRINTING AND BINDING	135	750	4,020	4,020	4,020	750	Office forms, business cards, letterhead, certificates, brochures, plans,...
001-0015-515-4900	OTHER CHARGES AND OBLIGATIONS	7,862	3,500	3,500	3,500	3,500	3,500	Cost of legal publications in News-Journal for LUDC and small scale comprehensive plan notices, variances, recording fees, commercial developmetn and advertisement of open employee positions
001-0015-515-4950	BANK SERVICE FEES	2,168	1,400	1,400	1,400	12,780	14,060	On-line Payments
001-0015-515-5100	OFFICE SUPPLIES	1,939	2,000	2,100	2,100	2,100	2,000	Supplies for office (paper, toner, binders, folders, pens, etc.)
001-0015-515-5200	OPERATING SUPPLIES	433	1,250	1,250	1,250	1,250	1,250	Official uniform shirts, name tags and field supplies \$750; community outreach and educational supplies \$500
001-0015-515-5250	NON-CAPITAL EQUIPMENT	177	750	3,750	3,750	3,750	750	Misc non-capital purchases
001-0015-515-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,710	4,300	4,300	4,300	4,300	5,395	APA members (4) \$3,005; FPZA Memberships (4) \$300; Municode multiple code search (MuniPro) \$495 and Congress for New Urbanism (4) \$500
001-0015-515-5500	TRAINING	490	5,800	4,300	4,300	4,300	7,274	Planning conference registration for Town Manager, Director, and planning staff \$3,075; APA/FL for planning board member training \$875; Planning, Zoning GIS and permitting seminars \$525; training for Planning Board members \$675; Congress for New Urbanism State Conf \$1,000; Tyler Connect 2025 \$1,099; Excel & Business class at Daytona State \$500
001-0015-515-6200	BUILDING IMPROVEMENTS	-	-	-	-	-	-	
001-0015-515-9311	TRANSFER TO SOUTH PENINSULA DRIVE SIDEWALK FUND - 311	-	150,000	150,000	184,498	184,498	170,000	Transfer to S. Peninsula Sidewalk Fund
<b>TOTALS</b>		<b>259,241</b>	<b>515,386</b>	<b>515,386</b>	<b>578,515</b>	<b>589,895</b>	<b>625,957</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0016-516-1100	EXECUTIVE SALARIES	92,331	92,281	92,281	92,281	92,281	94,361	IT Director
001-0016-516-1200	REGULAR SALARIES	41,464	58,760	60,755	60,755	60,755	60,840	IT Technician
001-0016-516-1400	OVERTIME	102	1,280	645	645	645	658	
001-0016-516-1500	INCENTIVE PAY - IT STIPEND	10,000	10,000	12,500	12,500	12,500	12,500	Stipends for additional responsibilities regarding IT and also for website maintenance.
001-0016-516-2100	FICA	11,302	12,201	12,392	12,392	12,392	12,711	
001-0016-516-2200	RETIREMENT	18,098	20,739	20,946	20,946	20,946	21,691	General emp 13.63%
001-0016-516-2301	HEALTH INSURANCE	10,664	16,441	12,315	12,315	12,315	16,441	
001-0016-516-2302	DENTAL INSURANCE	247	368	274	274	274	368	
001-0016-516-2303	LIFE AND DISABILITY INSURANCE	1,030	1,210	1,197	1,197	1,197	1,186	
001-0016-516-2304	VISION INSURANCE	65	97	72	72	72	96	
001-0016-516-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	32	38	38	38	38	38	
001-0016-516-2400	WORKERS COMP	1,300	1,316	1,316	1,316	1,316	1,450	Department share of Worker's Comp Ins (Estimated 10% increase)
001-0016-516-3100	PROFESSIONAL SERVICES	12,074	9,000	11,500	11,500	11,500	11,000	Firewall/Networking consultation/support; Physical security/cabling consultation/support
001-0016-516-3110	PROFESSIONAL SERVICES - GIS	14,787	16,635	8,635	8,635	8,635	9,000	GIS Consulting
001-0016-516-3150	PROFESSIONAL SERVICES - EDR		-	-				
001-0016-516-3450	CONTRACTUAL SERVICES - COMPUTER	152,407	226,925	221,950	221,950	221,950	233,360	All contractual computer and network services for all department needs
001-0016-516-3455	CONTRACTUAL SERVICES - AXON	4,808	11,455	18,755	18,755	18,755	12,200	Taser and Body Camera software and storage
001-0016-516-4000	TRAVEL AND PER DIEM	1,340	1,710	1,710	1,710	1,710	1,900	IT Conferences and VLOC Events
001-0016-516-4020	AUTOMOBILE ALLOWANCE	6,750	7,800	7,800	7,800	7,800	7,800	IT Director & IT Technician
001-0016-516-4100	COMMUNICATION SERVICES - PHONE / INTERNET	52,381	60,000	60,000	60,000	60,000	62,280	Current network & telephone connection between Town Hall, Fire Dept, Public Works and Museum using fiber optic network, internet cable modem, and back-up satellite service.
001-0016-516-4110	COMMUNICATION SERVICES - CELL PHONES	13,692	12,250	12,250	12,250	12,250	13,500	Town issued cell phones and employee stipends
001-0016-516-4150	COMMUNICATION SERVICES - MOBILE DATA	12,622	16,000	16,000	16,000	16,000	17,400	Wireless data used in town computers and devices for public safety and other field data connectivity. This includes built in and stand alone data devices
001-0016-516-4500	INSURANCE - GENERAL	10,000	14,536	14,536	14,536	14,536	15,990	Department share of general insurance package (Estimated 10% increase)
001-0016-516-4640	REPAIR AND MAINTENANCE - RADIOS	7,200	-	-	-	-	-	Budgeted in departmental budgets beginning 23/24
001-0016-516-4650	REPAIR AND MAINTENANCE - COMPUTERS	1,019	9,600	7,100	7,100	7,100	5,750	Maintenance for town network and misc computer repairs and door controllers
001-0016-516-4900	OTHER CHARGES & OBLIGATIONS	48	-				-	
001-0016-516-5100	OFFICE SUPPLIES	-	200	200	200	200	200	Office supplies
001-0016-516-5200	OPERATING SUPPLIES	5,442	3,160	3,160	3,160	3,160	3,000	General operating supplies related to IT function - ethernet cables, tools, canned air, adapters, etc.
001-0016-516-5250	NON-CAPITAL EQUIPMENT	44,040	64,500	67,500	67,500	67,500	95,400	Includes replacement of legacy wireless controllers and APs; replacement of legacy switched networking; addition of point-to-multipoint wireless technology between PD&FD; addition of backup/emergency satellite equipment/service; and upgrading legacy Windows Serve/SQL Licence (EOL).
001-0016-516-5255	NON-CAPITAL EQUIPMENT - AXON	9,384	10,235	12,910	12,910	12,910	12,200	Body Cameras and Taser Equipment
001-0016-516-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	10,600	1,920	1,920	1,920	1,920	2,000	FLGISA Membership, Azure Subscription, Microsoft action pack subscription
001-0016-516-5500	TRAINING	14,067	33,550	33,550	33,550	33,550	32,700	KnowB4, Tyler and Energov Training
001-0016-516-6450	MACHINERY AND EQUIPMENT - TECHNOLOGY	41,175	-	-			11,000	Replacement Plotter/Scanner
	<b>TOTALS</b>	<b>600,471</b>	<b>714,207</b>	<b>714,207</b>	<b>714,207</b>	<b>714,207</b>	<b>769,020</b>	

## POLICE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0021-521-1100	EXECUTIVE SALARIES	217,544	219,051	219,051	219,051	219,051	223,371	Police Chief & Police Lieutenant
001-0021-521-1200	REGULAR SALARIES	653,397	766,537	764,746	764,746	764,746	855,044	13 Police Officers, 1 Office Manager, & 1 Office Specialist
001-0021-521-1210	REGULAR SALARIES - BUILT-IN ADDITIONAL HOURS	22,858	27,880	28,675	28,675	28,675	34,091	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	66,210	45,000	45,000	45,000	45,000	83,400	Includes personal leave coverage, special events, court/depositions; training; late calls/investigations; misc
001-0021-521-1402	OVERTIME - PD BILLABLE	1,635	4,900	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	11,238	12,000	12,000	12,000	12,000	13,440	Educational credits as mandated by FDLE
001-0021-521-1501	ACCREDITATION	-	-	-	-	-	-	
001-0021-521-1505	FIREARMS TRAINER	1,616	2,000	2,000	2,000	2,000	2,000	\$1,000 each for 2 designated officers
001-0021-521-1520	UNIFORM ALLOWANCE	3,981	5,100	4,800	4,800	4,800	5,100	Paid to employee to offset dry-cleaning
001-0021-521-2100	FICA	74,971	84,409	84,140	84,140	84,140	94,990	
001-0021-521-2200	RETIREMENT	269,692	337,030	334,254	334,254	334,254	381,046	General emp 13.63%; Special risk 32.79%
001-0021-521-2301	HEALTH INSURANCE	108,777	131,633	140,575	140,575	140,575	139,752	
001-0021-521-2302	DENTAL INSURANCE	2,660	2,942	2,523	2,523	2,523	3,124	
001-0021-521-2303	LIFE AND DISABILITY INSURANCE	6,008	7,247	6,547	6,547	6,547	6,785	
001-0021-521-2304	VISION INSURANCE	716	776	697	697	697	820	
001-0021-521-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	277	303	300	300	300	322	
001-0021-521-2400	WORKERS COMP	22,000	22,270	22,270	22,270	22,270	24,500	Department share of Worker's Comp Ins (Estimate 10% increase)
001-0021-521-2500	UNEMPLOYMENT	-	-	-	-	-	-	
001-0021-521-3100	PROFESSIONAL SERVICES	1,255	3,000	4,500	4,500	4,500	5,000	New employee start-up costs, Promotional Exams, Misc add'l testing for animal bites, blood exposures, etc.
001-0021-521-3400	CONTRACTUAL SERVICES - FIRE ALARM	595	900	900	900	900	1,200	Fire Alarm monitoring & inspection of PD
001-0021-521-3450	CONTRACTUAL SERVICES - BODY WORN CAMERAS	-	-	516	516	516	516	Body Worn Camera licenses Year 2 of 3
001-0021-521-3460	CONTRACTUAL SERVICES - COPIER	724	-	-	-	-	-	
001-0021-521-3480	CONTRACTUAL SERVICES - ENTERPRISE	123	1,025	1,025	1,025	1,025	864	Fleet Maintenance Fee - Enterprise
001-0021-521-4000	TRAVEL AND PER DIEM	7,984	13,000	13,000	13,000	13,000	13,000	FPCA Winter & Summer Conferences, Accreditation Conf (3 conf/2 employees), VLOC events, CJIS Conf, Leadership classes, other misc officer & civilian training opportunities.
001-0021-521-4020	LAW ENFORCEMENT INCENTIVE: AUTOMOBILE	18,750	23,400	24,375	24,375	24,375	25,350	\$1,950 per year for 12 police officers
001-0021-521-4200	POSTAGE	1,296	1,050	1,050	1,050	1,050	1,865	Percentage attributed to specific department, increased postage for shipping Noise Meter, Intoxilyzer and misc packages
001-0021-521-4300	UTILITY SERVICES	5,998	6,150	6,150	6,150	6,150	6,150	Water & Electric
001-0021-521-4400	RENTALS AND LEASES	111	36,790	36,790	36,790	36,790	62,540	Portion of postage machine rental \$150 - 5 Leased Vehicles \$62,390.00
001-0021-521-4450	RENTALS & LEASES - CODE RED	2,663	2,700	2,929	2,929	2,929	2,892	Split between PD & FD
001-0021-521-4500	INSURANCE - GENERAL	57,410	83,451	83,451	83,451	83,451	91,800	Department share of general insurance package - Estimated 10% increase
001-0021-521-4600	REPAIR & MAINTENANCE	45	1,000	1,000	1,000	1,000	1,500	Misc. equipment repairs, intoxilyzer repairs
001-0021-521-4610	REPAIR AND MAINTENANCE - VEHICLES	17,974	23,050	23,050	23,050	23,050	18,000	Fleet Repairs & Maintenance, speedometer and radar calibrations
001-0021-521-4640	RADIO - REPAIR & MAINTENANCE	-	2,875	1,500	1,500	1,500	1,500	Radio maintenance agreement, misc radio repairs

## POLICE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0021-521-4700	PRINTING AND BINDING	583	1,000	1,000	1,000	1,000	1,000	Warning citations; business cards; parking citations; letterhead; misc forms
001-0021-521-4900	OTHER CHARGES AND OBLIGATIONS	6,932	6,000	5,000	5,000	5,000	5,000	Crime scene cost, background costs, Ponce Partners, birthday/retirement food, humane society for strays, ads, other misc charges
001-0021-521-5100	OFFICE SUPPLIES	807	1,500	1,000	1,000	1,500	1,500	Misc office supplies
001-0021-521-5200	OPERATING SUPPLIES	6,115	8,000	8,000	8,000	8,000	8,000	Ammunition, Extra ammo firearms training, batteries, breakroom & carwash supplies, instruction supplies, intoxilyzer solutions, lubricants, lab supplies, range supplies, etc.
001-0021-521-5210	FUEL	34,439	39,600	39,600	39,600	39,600	39,600	
001-0021-521-5220	UNIFORMS	6,466	10,000	7,271	7,271	7,271	10,000	Uniforms for sworn & reserve personnel, civilian personnel & citizens watch personnel. Leather gear, hats, jackets, bike & boat uniforms, badges, insignias, patches
001-0021-521-5240	ANIMAL CONTROL	-	500	1,000	1,000	500	1,000	Supplies & Equip; Co-pay for County spay/neuter
001-0021-521-5250	NON-CAPITAL EQUIPMENT	6,112	42,650	42,134	42,134	42,134	52,783	New & Replacement ballistic vests, amorer supplies, new handguns, rifles, tasers, body worn cameras, Redman Training suit, vehicle electronic equipment & graphics for new patrol vehicle, e-bike, 6 new conference chairs to replace 16 year old chairs and desks
001-0021-521-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,162	1,500	2,500	2,500	2,500	1,500	FPCA, VCPCA, FL Accreditation Commission, Police Executive Research Forum, Florida PAC, Notary Renewals, training materials
001-0021-521-5500	TRAINING	4,085	6,000	4,000	4,000	4,000	6,000	Police Chiefs Conferences, Accreditation conferences, CJS Conference, Staff Training requests
001-0021-521-5520	TRAINING - TUITION REIMBURSEMENT	-	2,000	2,000	2,000	2,000	2,000	Reimbursement for continuing education
001-0021-521-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	15,500	Solar electronic message board
001-0021-521-6470	MACHINERY AND EQUIPMENT- VEHICLES	47,799	-	-	-	-	80,000	Public Safety Vessel (40,000 Grant)
	<b>TOTALS</b>	<b>1,693,008</b>	<b>1,986,219</b>	<b>1,986,219</b>	<b>1,986,219</b>	<b>1,986,219</b>	<b>2,328,745</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0022-522-1100	EXECUTIVE SALARIES	187,870	218,653	203,330	203,330	203,330	215,126	Fire Chief & Deputy Chief
001-0022-522-1200	SALARIES	702,109	769,020	771,902	771,902	771,902	885,186	15 Firefighter EMTs/Paramedics & 1 Office Manager
001-0022-522-1201	COMP TIME BUY-BACK		11,066	11,066	11,066	11,066	11,066	
001-0022-522-1205	RESCUE PAY		52,560	52,560	52,560	52,560	52,560	
001-0022-522-1210	REGULAR SALARIES - BUILT-IN ADDITIONAL HOURS	67,357	62,386	60,063	60,063	60,063	69,886	Additional funds necessary to meet minimum number of hours per two-week pay period.
001-0022-522-1400	OVERTIME	94,544	115,000	135,000	135,000	135,000	130,000	Shift coverages to maintain 24/7 operations
001-0022-522-1410	OVERTIME - TRAINING	7,020	8,000	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	12,145	11,820	8,054	8,054	8,054	7,800	Reimbursed by State- see corresponding revenue account 1-335.2000
001-0022-522-1505	INCENTIVE PAY - PUMP OPERATOR CERT	5,400	6,900	7,638	7,638	7,638	7,200	\$600 per designated employee for pump operator certification
001-0022-522-1510	INCENTIVE PAY - PARAMEDIC STIPEND	55,776	66,976	55,029	55,029	55,029	58,240	\$5,824 per designated employee for Paramedic certification (10 total personnel)
001-0022-522-1516	FIRE MARSHALL / INSPECTOR	6,635	5,000	-	-	-	5,000	
001-0022-522-1520	UNIFORM ALLOWANCE	4,143	4,650	4,527	4,527	4,527	5,100	\$300 per FF/yr for dry cleaning
001-0022-522-2100	FICA	86,300	103,457	100,003	100,003	100,003	112,842	
001-0022-522-2200	RETIREMENT	311,870	415,378	417,660	417,660	417,660	506,867	General emp 13.63%; Special risk 32.79%
001-0022-522-2301	HEALTH INSURANCE	104,589	135,794	115,796	115,796	115,796	147,972	
001-0022-522-2302	DENTAL INSURANCE	2,504	3,032	2,721	2,721	2,721	3,308	
001-0022-522-2303	LIFE AND DISABILITY INSURANCE	5,311	6,766	6,663	6,663	6,663	7,120	
001-0022-522-2304	VISION INSURANCE	707	800	720	720	720	868	
001-0022-522-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	280	313	311	311	311	341	
001-0022-522-2400	WORKERS COMPENSATION	40,987	41,490	41,490	41,490	41,490	45,640	Department share of Worker's Comp Ins (Estimated 10% increase)
001-0022-522-2500	UNEMPLOYMENT	-	-	-	-	-	-	
001-0022-522-3100	PROFESSIONAL SERVICES	-	-	1,500	1,500	1,500	-	
001-0022-522-3400	CONTRACTUAL SERVICES - FIRE ALARM	395	400	400	400	400	400	Fire alarm monitoring service
001-0022-522-3401	CONTRACTUAL SERVICES - MEDICAL	7,701	7,500	10,000	10,000	10,000	9,500	Waste pick ups, oxygen, cardiac monitor maintenance
001-0022-522-3403	CONTRACTUAL SERVICES - PROMOTIONAL SERVICE	-	-	4,990	4,990	4,990	-	
001-0022-522-3410	CONTRACTUAL SERVICES - ACCREDITATION	28,471	44,700	44,700	44,700	44,700	-	
001-0022-522-3420	CONTRACTUAL SERVICES - EQUIPMENT	9,123	9,000	9,000	9,000	9,000	12,000	Air pack maintenance, SCBA fit testing, ladder, pump, compressor, stairchair, stretcher maintenance
001-0022-522-3460	CONTRACTUAL SERVICES - COPIER	344	-	-	-	-	-	Moved to IT Budget for FY23/24 Forward
001-0022-522-3480	CONTRACTUAL SERVICES - ENTERPRISE	31	225	225	225	225	435	Fleet Maintenance Fee - Enterprise
001-0022-522-4000	TRAVEL AND PER DIEM	1,757	3,000	2,900	2,900	2,900	6,400	Fire Chiefs conference, PIO conference, VLC events, Chamber Events , PIO Training FBI/Leeds
001-0022-522-4200	POSTAGE SERVICES	1,227	1,050	1,050	1,050	1,050	2,415	Percentage attributed to specific department, postage to mail packages
001-0022-522-4300	UTILITY SERVICES	18,805	23,800	23,800	23,800	23,800	19,400	Water & Electric
001-0022-522-4400	RENTALS AND LEASES	41	13,846	9,581	9,581	9,581	29,135	Portion of postage machine rental \$150, 2 Leased Vehicles, \$28,985.
001-0022-522-4450	RENTALS & LEASES - CODE RED	2,662	2,700	2,929	2,929	2,929	2,892	Split between PD & FD
001-0022-522-4500	INSURANCE - GENERAL	47,988	66,865	66,865	66,865	66,865	73,552	Department share of general insurance package (10% increase projected)
001-0022-522-4501	INSURANCE - FLOOD	14,229	14,500	14,500	14,500	14,500	15,950	Flood insurance for 2 structures on this property 10% increase



ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0022-522-4600	REPAIR & MAINTENANCE	1,143	2,000	2,000	2,000	2,000	<b>2,000</b>	Maint of mech tools & equip - small engines, chain saws, extrication tool, gas monitor, & thermal imager.
001-0022-522-4610	REPAIR & MAINTENANCE - VEHICLE	35,468	30,000	45,258	45,258	45,258	<b>42,000</b>	Preventative maintenance and repair for all department vehicles.
001-0022-522-4640	RADIO- REPAIR & MAINTENANCE	-	-	2,648	2,648	2,648	<b>2,800</b>	Annual maintenance fee, misc repairs for radios
001-0022-522-4700	PRINTING & BINDING	584	500	500	500	500	<b>600</b>	Care cards & post cards for transports, business cards, name plates
001-0022-522-4900	OTHER CHARGES & OBLIGATIONS	3,469	2,500	4,400	4,400	4,400	<b>4,100</b>	New employee physicals, advertising, recertifications, annual crew physicals
001-0022-522-5100	OFFICE SUPPLIES	945	1,500	1,500	1,500	1,500	<b>1,600</b>	General office supplies
001-0022-522-5200	OPERATING SUPPLIES	8,412	8,000	6,553	6,553	6,553	<b>8,000</b>	Cleaning supplies, batteries, general maintenance supplies
001-0022-522-5210	FUEL	16,678	21,300	21,300	21,300	21,300	<b>21,300</b>	
001-0022-522-5220	UNIFORMS	11,154	11,000	13,757	13,757	13,757	<b>16,000</b>	New and replacement official uniforms and clothing for 18 employees.
001-0022-522-5225	UNIFORMS - BUNKER GEAR	17,228	6,000	18,243	18,243	18,243	<b>15,000</b>	3 sets replacement, additional funds for repairs, 2nd set of jacket/pants for crew of 5
001-0022-522-5230	OPERATING SUPPLIES - MEDICAL	20,834	21,000	23,000	23,000	23,000	<b>23,000</b>	Medical operating supplies
001-0022-522-5250	NON-CAPITAL EQUIPMENT	7,891	7,000	16,265	16,265	16,265	<b>11,500</b>	Replacement nozzles and appliances for engine, lighthouse rescue basket, lights & graphics for DC leased vehicle
001-0022-522-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	8,993	7,000	8,550	8,550	8,550	<b>9,700</b>	VFCA, FFCA, NFPA, Inspector, Target Solutions, Check it inventory, scheduling program, notary renewal, Handtevy pediatric platform
001-0022-522-5500	TRAINING	4,303	5,500	3,500	3,500	3,500	<b>6,000</b>	Video based training aid, PIO conference & training, Florida Fire Chiefs conference, Staff Training Requests
001-0022-522-5520	TRAINING - TUITION REIMBURSEMENT	3,465	4,500	4,500	4,500	4,500	<b>4,000</b>	College tuition for FD employees
001-0022-522-6200	BUILDING IMPROVEMENTS	-	39,000	26,500	26,500	26,500		
001-0022-522-6400	MACHINERY AND EQUIPMENT	10,989	-	-	-	-	<b>70,000</b>	Replacement fire hose (29,000), power stretcher (41,000)
001-0022-522-6470	MACHINERY AND EQUIPMENT- VEHICLES	-	-	-	-	-		
001-0022-522-9305	TRANSFER TO CAPITAL FIRE EQUIP FUND - 305	100,000	-	-	-	-	-	
<b>TOTALS</b>		<b>2,079,877</b>	<b>2,393,447</b>	<b>2,393,447</b>	<b>2,393,447</b>	<b>2,393,447</b>	<b>2,689,801</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0024-524-1100	EXECUTIVE SALARIES	23,334	53,539	43,413	43,413	43,413	53,539	Planning & Development Director - 50% (split with P&Z)
001-0024-524-1150	EXECUTIVE SALARIES - BUILDING	94,133	105,941	104,828	104,828	104,828	108,021	Chief Building Official (Floodplain Manager incorporated into this position)
001-0024-524-1200	REGULAR SALARIES	135,571	149,525	150,720	152,089	152,089	160,431	Code Compliance Manager; Rental Property Maintenance & Housing Inspector; Administrative Assistant
001-0024-524-1250	REGULAR SALARIES - BUILDING	195,772	213,861	209,245	209,245	209,245	226,385	Building Inspector; Office Manager; 2 Permit Technicians
001-0024-524-1400	OVERTIME	-	1,500	1,000	1,000	1,000	1,500	Estimated overtime for Code Enforcement personnel
001-0024-524-1450	OVERTIME - BUILDING	9,887	3,000	15,000	15,000	15,000	10,000	Estimated overtime for Building personnel
001-0024-524-1500	INCENTIVE PAY - ENERGOV TRAINING MANAGER STIPEND	5,000	5,000	5,000	5,000	5,000	5,000	
001-0024-524-1505	BLDG/MECH INSPECTOR	-	-	2,500	2,500	2,500		
001-0024-524-1515	INCENTIVE PAY - ASSISTANT TO FLOODPLAIN MANAGER STIPEND	15,385	5,000	5,000	5,000	5,000	5,000	
001-0024-524-1525	FIRE INSPECTOR	-	-	5,000	5,000	5,000	10,000	
001-0024-524-2100	FICA	12,493	15,684	15,679	15,679	15,679	17,283	
001-0024-524-2150	FICA - BUILDING	23,013	25,574	26,016	26,016	26,016	27,227	
001-0024-524-2200	RETIREMENT	30,220	39,065	34,169	34,169	34,169	45,788	General emp 13.63%; Senior mgmt 34.52%
001-0024-524-2250	RETIREMENT - BUILDING	44,667	68,030	68,147	68,147	68,147	71,531	General emp 13.63%
001-0024-524-2301	HEALTH INSURANCE	26,590	28,772	28,063	28,063	28,063	28,772	
001-0024-524-2302	DENTAL INSURANCE	160	643	-	-	-	643	
001-0024-524-2303	LIFE AND DISABILITY INSURANCE	1,512	1,522	1,457	1,457	1,457	1,459	
001-0024-524-2304	VISION INSURANCE	88	170	170	170	170	169	
001-0024-524-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	50	66	66	66	66	66	
001-0024-524-2351	HEALTH INSURANCE - BUILDING	36,292	41,103	39,696	39,696	39,696	41,103	
001-0024-524-2352	DENTAL INSURANCE - BUILDING	1,170	919	1,419	1,419	1,419	919	
001-0024-524-2353	LIFE AND DISABILITY INSURANCE - BUILDING	1,820	2,199	2,170	2,170	2,170	2,140	
001-0024-524-2354	VISION INSURANCE - BUILDING	276	242	284	284	284	241	
001-0024-524-2355	EMPLOYEE ASSISTANCE PLAN (EAP) - BUILDING	104	95	100	100	100	95	
001-0024-524-2400	WORKERS COMP	650	658	658	658	658	725	Department share of Worker's Comp Ins (Estimated 10% increase)
001-0024-524-2450	WORKERS' COMP - BUILDING	2,000	2,025	2,025	2,025	2,025	2,230	Department share of Worker's Comp Ins (Estimated 10% increase)
001-0024-524-2550	UNEMPLOYMENT - BUILDING	-	-	-	-	-	-	
001-0024-524-3100	PROFESSIONAL SERVICES	112,140	79,695	74,696	74,696	74,696	55,800	CRS consultant \$10,000; Annual Elevation Certificate Review \$3,300; Town Engineer services \$10,000, Investigative services for Code Enforcement \$5,000, CRS Project carryforward \$17,500, New Construction Stormwater impacts on existing properties, as requested by Town Council Carryover \$10,000.
001-0024-524-3400	CONTRACTUAL SERVICES - BLDG INSP	11,400	7,000	14,999	14,999	14,999	10,000	Building Inspections services provided by Universal Engineering Services Inspector for coverage as needed; temp permit tech assistance if needed.
001-0024-524-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,401	2,300	2,300	2,300	2,300	2,300	Off-site storage
001-0024-524-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	606	1,100	1,100	1,100	1,100	1,100	Scanning of files for records management and maintenance of existing scanned files
001-0024-524-3460	CONTRACTUAL SERVICES - COPIER	1,288	-	-	-	-	-	Budgeted in IT for 23/24 forward
001-0024-524-3480	CONTRACTUAL SERVICES - ENTERPRISE	43	300	300	300	300	360	Fleet Maintenance Fee - Enterprise

BUILDING AND CODE ENFORCEMENT

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0024-524-4000	TRAVEL AND PER DIEM	792	6,500	6,500	6,500	6,500	5,575	FACE conference travel for code enforcement staff \$2,400; NFIP Annual Conference for Code Mgr \$1550; and Tyler Connect \$1,625.
001-0024-524-4005	TRAVEL AND PER DIEM - BUILDING	6,856	7,100	7,100	7,100	7,100	12,125	BOAF Educational Conf for BO \$1,000; CRS/FEMA Educational Training for BO \$1,000; CRS/FFMA Educational Training for Office Mgr \$1,000; FABTO Educational Conf for Office Mgr \$1,100; Cross-training program inspectors \$1,200; Permit Tech class & Exam for Permit Tech \$800; & Code Admin \$800; Commercial Bldg Inspector course \$1,000; Elevation Certificate training class for staff \$800; Electrical Inspector Course for BO \$800; Tyler Connect for Office Manager\$1,625; mechanical inspector training course for Code Compliance Manager (\$1,000)
001-0024-524-4020	AUTO ALLOWANCE	1,125	1,950	1,950	1,950	1,950	1,950	Planning & Development Director - 50% (split with P&Z)
001-0024-524-4200	POSTAGE SERVICES	2,518	2,500	2,500	2,500	2,500	3,120	Percentage attributed to specific department
001-0024-524-4300	UTILITY SERVICES	9,627	9,025	12,033	12,033	12,033	12,400	Water & Electric (Approx 3% increase above amended 23/24)
001-0024-524-4400	RENTALS & LEASES	4,387	17,300	16,300	16,300	16,300	33,755	Portion of postage machine rental \$350, lease of 3 Vehicles - \$33,405
001-0024-524-4500	INSURANCE - GENERAL	12,000	17,443	17,443	17,443	17,443	19,190	Department share of general insurance package (estimated 10% increase)
001-0024-524-4600	REPAIR & MAINTENANCE	-	300	-	-	-	300	Office equipment repairs as needed
001-0024-524-4610	REPAIR AND MAINTENANCE - VEHICLE	2,036	2,500	3,500	3,500	3,500	4,000	Routine oil changes, misc repair and maintenance for 4 vehicles
001-0024-524-4700	PRINTING AND BINDING	283	1,000	600	600	600	1,000	Office forms, business cards for division staff, additional FEMA information for the public
001-0024-524-4900	OTHER CHARGES & OBLIGATIONS	2,044	2,000	2,000	2,000	2,000	2,000	Legal Publications - News Journal and Recording Fees
001-0024-524-4950	BANK SERVICE FEES	2,169	1,100	1,100	1,100	12,780	14,060	On-line Payments
001-0024-524-5100	OFFICE SUPPLIES	2,139	2,000	2,000	2,000	2,000	2,000	Office supplies (paper, folders, binders, etc.)
001-0024-524-5200	OPERATING SUPPLIES	642	2,500	2,500	2,500	2,500	3,000	Official uniforms, work/safety boots & name tags for division staff \$2500; community outreach, FEMA & Educational material \$500
001-0024-524-5210	FUEL	4,500	5,100	5,100	5,100	5,100	5,100	
001-0024-524-5250	NON-CAPITAL EQUIPMENT	955	750	750	750	750	750	Misc equipment
001-0024-524-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,803	3,200	3,200	3,200	3,200	2,940	Annual Dues BOAF Local, State & ICC (3) \$450; FABTO (3) \$195; FFMA (2) \$220; ASFPM (2) \$220; FACE (3) \$225; Vol/Flagler FACE (3) \$60; AACE; Central FL Fire Inspector; NFPA Annual Dues; State of FL NFPA; Fire License Re-Certification; BOAF/ICC memberships permitting staff(4) \$400; Notary renewals for front counter staff.
001-0024-524-5500	TRAINING	1,500	4,500	3,500	3,500	3,500	4,099	FACE conference registration for code enforcement staff \$1,500; NFIP Annual Conference for Code Mgr \$900; Tyler Connect \$1,099; Fire inspector re-certification \$300.
001-0024-524-5515	TRAINING - BUILDING	3,705	7,000	7,000	7,000	7,000	9,771	BOAF Educational Conf for BO \$499; CRS/FEMA Educational Training for BO \$499; CRS/FFMA Educational Training for Office Mgr \$499; FABTO Educational Conf for Office Mgr \$425; Cross-training program inspectors \$2,500; Permit Tech class & Exam for Permit Tech & Code Admin \$1,000; Electrical Inspector Course for BO \$650; Permit Tech monthly BOAF online course \$600; Commercial Building Inspector Course \$550; Elevation Certificate class \$500; Tyler Connect for Office Manager\$1,099; Mechanical Inspector Course for Code Compliance Manager \$550.
001-0024-524-5520	TRAINING - TUITION REIMBURSEMENT	-	2,000	-	-	-	2,000	Reimbursement for continuing education
001-0024-524-6200	BUILDING IMPROVEMENTS	-	-	-	-	-	-	
001-0024-524-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	-	
001-0024-524-6470	MACHINERY AND EQUIPMENT - VEHICLES	-	-	-	-	-	-	
<b>TOTALS</b>		<b>847,126</b>	<b>950,296</b>	<b>950,296</b>	<b>951,665</b>	<b>963,345</b>	<b>1,028,962</b>	

PUBLIC WORKS

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0039-538-3100	PROFESSIONAL SERVICES - STORMWATER	5,978	45,000	69,500	69,500	69,500	20,000	Stormwater studies/fees
001-0039-538-4600	STORMWATER MAINTENANCE	11,422	63,000	63,000	63,000	63,000	30,000	Pond Treatments, Electric for Fountains, Swale and Pipe Maintenance
001-0039-539-1100	EXECUTIVE SALARIES	29,186	28,763	28,763	28,763	28,763	29,690	Public Works Director paid 35% from this account
001-0039-539-1200	REGULAR SALARIES	132,252	150,138	139,199	139,199	139,199	157,140	All Public Works employees paid 35% from this account
001-0039-539-1400	OVERTIME	9,266	4,000	4,000	4,000	4,000	4,000	
001-0039-539-1402	OVERTIME - PW BILLABLE	-	400	400	400	400	400	
001-0039-539-1500	INCENTIVE PAY - STORMWATER CERT	4,310	4,420	4,420	4,420	4,420	4,420	Stormwater certification recognition (\$260); On-Call incentive is \$100 per week for individual on-call, split w/ Water Fund
001-0039-539-2100	FICA	13,335	14,748	14,045	14,045	14,045	15,618	
001-0039-539-2200	RETIREMENT	25,152	29,523	30,076	30,076	30,076	33,059	General emp 13.63%
001-0039-539-2301	HEALTH INSURANCE	26,737	27,352	23,839	23,839	23,839	33,071	
001-0039-539-2302	DENTAL INSURANCE	614	610	506	506	506	708	
001-0039-539-2303	LIFE AND DISABILITY INSURANCE	1,228	1,273	897	897	897	1,215	
001-0039-539-2304	VISION INSURANCE	167	178	159	159	159	186	
001-0039-539-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	66	70	62	62	62	73	
001-0039-539-2400	WORKERS COMP	18,000	18,221	18,221	18,221	18,221	20,045	Department share of Worker's Comp Ins (Estimated 10% increase)
001-0039-539-3100	PROFESSIONAL SERVICES	4,613	5,000	13,800	13,800	13,800	20,000	Engineering designs for projects
001-0039-539-3110	PROFESSIONAL SERVICES - SEWER GRANTS	-	-	-	-	-	-	
001-0039-539-3420	CONTRACTUAL SERVICES - TEMP HELP	4,986	5,000	8,450	28,450	28,450	5,000	Temporary Help for projects
001-0039-539-3430	CONTRACTUAL SERVICES - PEST CONTROL	8,507	10,000	11,650	11,650	11,650	12,000	Pest Control for TH/PD/FD/PW and Museum - Lawn/Buildings/Rodent
001-0039-539-3440	CONTRACTUAL SERVICES - TREE TRIMMING	895	5,000	5,000	5,000	5,000	5,000	Professional tree trimming
001-0039-539-3460	CONTRACTUAL SERVICES - COPIER	335	-	-	-	-	-	Budgeted in IT FY23/24 Forward
001-0039-539-3480	CONTRACTUAL SERVICES - FLEET	86	375	375	375	375	720	Fleet Maintenance Program - Enterprise
001-0039-539-4000	TRAVEL & PER DIEM	897	4,000	4,000	4,000	4,000	4,500	Travel Expenses for hotel accommodations for conferences & training for Public Works staff.
001-0039-539-4020	AUTO ALLOWANCE	1,365	1,950	1,950	1,950	1,950	1,950	Public Works Director 35%
001-0039-539-4200	POSTAGE SERVICES	792	800	800	800	800	985	Percentage attributed to specific department
001-0039-539-4300	UTILITY SERVICES	4,187	4,500	4,500	4,500	4,500	4,315	Water & Electric (Approx 3% increase above amended 23/24)
001-0039-539-4310	VOLUSIA COUNTY LAND FILL	-	100	100	100	100	100	Includes records and destruction fees
001-0039-539-4400	RENTALS & LEASES	6,720	29,380	25,380	25,380	25,380	36,680	Boom lift rental, PW leased vehicles, postage machine rental
001-0039-539-4500	INSURANCE - GENERAL	17,915	24,711	24,711	24,711	24,711	27,185	Department share of general insurance package (Estimated 10% increase)
001-0039-539-4600	REPAIR AND MAINTENANCE	59,724	131,000	123,834	136,650	136,650	164,000	Repair & Maintenance of all Town Properties, facilities, and grounds, AC Maintenance, Generator Maintenance, Fire Extinguisher Testing, Fire Alarm Testing, Plumbing, museum painting (16,000) pond excavation (50,000), pond excavation carryover (38,000); Other misc repairs.
001-0039-539-4610	REPAIR AND MAINTENANCE - VEHICLE	4,692	7,500	7,500	7,500	7,500	7,500	50% of the cost of all public works vehicle repairs, including body repair and bed repair of dump truck
001-0039-539-4620	REPAIR & MAINTENANCE - EQUIPMENT	18,028	10,000	10,000	10,000	10,000	10,000	50% of the cost of backhoe, tractor, utility veh, power equip, misc equip repairs
001-0039-539-4640	RADIOS- REPAIR & MAINTENANCE	-	1,575	1,575	1,575	1,575	1,575	Radio Maintenance Agreement, misc radio repairs
001-0039-539-4700	PRINTING & BINDING	143	500	500	500	500	500	Forms, letterhead, envelopes
001-0039-539-4900	OTHER CHARGES & OBLIGATIONS	5,080	2,500	2,500	2,500	2,500	8,700	Legal Ads, Fuel Tank Reg, Fuel Tank Inspec, MS4-Permit Renewal and Legal Ads, Empl Physicals
001-0039-539-5100	OFFICE SUPPLIES	326	500	500	500	500	550	Office Supplies
001-0039-539-5200	OPERATING SUPPLIES	22,126	25,000	25,000	25,000	25,000	28,000	Janitorial Supplies - All Town Buildings/Parks, Maint Supp, Oil , Grease, Hand Tools, Dog Waste Bags, Sand and Bags
001-0039-539-5210	FUEL	7,794	9,225	9,225	9,225	9,225	9,225	EIA Forcasting small decrease - estimating 23/24 budget amounts

PUBLIC WORKS

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0039-539-5220	UNIFORMS	3,424	6,000	5,000	5,000	5,000	6,000	Rain Gear, Hats, Vests, Goggles, Boots, Pants, Town Shirts
001-0039-539-5250	NON-CAPITAL EQUIPMENT	9,479	6,800	5,800	5,800	5,800	12,000	Misc power equipment, blowers, edgers, trimmers, chainsaws and other equipment as needed, such as pumps & generators, 2 museum air conditioners
001-0039-539-5400	BOOKS, PUBLICATIONS,	1,106	2,200	2,200	2,200	2,200	2,400	FSA, Amazon, FWPCOA, APWA (Split)
001-0039-539-5500	TRAINING	1,835	3,000	3,000	3,000	3,000	3,000	Non-water training, including training through Florida Stormwater Association and Traffic Management training.
001-0039-539-5520	TRAINING - TUITION REIMBURSEMENT	-	2,000	-	-	-	2,000	Reimbursement for continuing education
001-0039-539-6200	BUILDINGS	6,713	-	-	-	-	-	
001-0039-539-6300	IMPROVEMENTS OTHER THAN BUILDING	117,847	5,000	18,300	18,300	18,300	-	
001-0039-539-6400	MACHINERY AND EQUIPMENT	21,637	187,900	170,550	170,550	170,550	111,000	Stormwater Valve Ph 2 (100,000), Public Works facility electric gate motors (11,000)
001-0039-539-6470	MACHINERY AND EQUIPMENT - VEHICLES	-	11,700	11,700	11,700	11,700	-	
001-0039-539-9307	TRANSFER TO CAPITAL FACILITY MAINT FUND - 307	25,000	-	-	-	-	-	
001-0039-541-4300	UTILITY SERVICE - STREET LIGHTS	23,751	24,800	26,625	26,625	26,625	27,425	Electric (Approx 5% increase above final 21/22 actual or prior year increases)
001-0039-541-4600	REPAIR & MAINTENANCE - ROW	18,130	20,000	20,000	20,000	20,000	25,000	Townwide Street Sweeping, Additional Sweeping After Storms, Sailfish Grading (6/yr), Maintenance of Flashers, Curb Replacement
001-0039-541-5300	ROAD MATERIALS/SUPPLIES - ROW	307	25,000	19,100	19,100	19,100	25,000	Asphalt patching materials, concrete supplies, striping supplies and services, street sign replacement, reflectors, Sailfish Drive shell materials, fill dirt, and other miscellaneous road material and supplies.
001-0039-541-5310	ROAD MATERIALS & SUPPLIES - ROW	-	-	-	-	-	-	
<b>TOTALS</b>		<b>676,153</b>	<b>960,712</b>	<b>960,712</b>	<b>993,528</b>	<b>993,528</b>	<b>911,935</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0072-572-1100	EXECUTIVE SALARIES	87,887	89,727	89,727	89,727	89,727	92,735	% salaries paid from this fund: 100% Cultural Services Manager, 35% Public Works Director
001-0072-572-1200	REGULAR SALARIES	151,783	171,063	160,304	160,304	160,304	177,420	All Public Works employees paid 35% from this account; Cultural Services Coordinator 50% (split 50/50 between Parks & Rec and Museum)
001-0072-572-1400	OVERTIME	7,252	8,329	8,109	8,109	8,109	8,898	
001-0072-572-2100	FICA	19,930	20,886	19,489	19,489	19,489	21,646	
001-0072-572-2200	RETIREMENT	35,502	39,839	40,142	40,142	40,142	44,489	General emp 13.63%
001-0072-572-2301	HEALTH INSURANCE	35,630	45,437	38,937	38,937	38,937	42,560	
001-0072-572-2302	DENTAL INSURANCE	815	1,017	976	976	976	983	
001-0072-572-2303	LIFE AND DISABILITY INSURANCE	1,643	1,971	1,524	1,524	1,524	1,874	
001-0072-572-2304	VISION INSURANCE	220	251	233	233	233	258	
001-0072-572-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	86	99	92	92	92	102	
001-0072-572-2400	WORKERS COMP	1,300	1,316	1,316	1,316	1,316	1,450	Department share of Worker's Comp Ins (Estimated 10% increase)
001-0072-572-2500	UNEMPLOYMENT	-	-	1,238	1,238	1,238	415	Re-Employment
001-0072-572-3100	PROFESSIONAL SERVICES	350	11,000	14,500	14,500	39,500	11,000	Arborist services; Invasive Species Removal; Piling repair/replacement design & engineering fees for Ponce Preserve are to be completed in FY23/24
001-0072-572-3400	CONTRACTUAL SERVICES -	1,900	3,000	1,500	1,500	1,500	4,000	Historic marker cleaning; fertilizer/ nutrients in parks
001-0072-572-4000	TRAVEL AND PER DIEM	860	1,850	1,150	1,150	1,150	1,850	Travel expenses for FRPA conference; FRPA Directors Summit; VLOC events
001-0072-572-4020	AUTO ALLOWANCE	5,265	3,900	3,900	3,900	3,900	3,900	100% Cultural Services Manager, 35% Public Works Director
001-0072-572-4300	UTILITY SERVICES	21,915	17,350	27,580	27,580	27,580	28,410	Water & Electric (Approx 3% increase above amended 23/24)
001-0072-572-4410	STATE LAND LEASE - GREEN MOUND	300	300	300	300	300	300	Green Mound lease for historic property within Ponce Preserve
001-0072-572-4500	INSURANCE - GENERAL	17,000	24,711	24,711	24,711	24,711	27,185	Department share of general insurance package (estimated 10% increase)
001-0072-572-4600	REPAIR AND MAINTENANCE	10,152	17,000	17,000	17,000	17,000	33,000	Mulch for maintenance of various parks w/ full re-mulch at dog park twice per year; Pollard Park playground maintenance; Repaint Ponce Preserve and Timucuan Oaks entrance signs; Refill rock at Timucuan Oaks Garden; Repair tennis courts at Pollard Park, New kayak staging area at boat ramp; Misc. repairs in parks; Misc. landscape maintenance in parks
001-0072-572-4700	PRINTING AND BINDING	18	250	250	250	250	250	Misc printing
001-0072-572-4800	PROMOTIONAL ACTIVITIES	9,463	9,000	9,000	6,500	6,500	9,000	Children's holiday events (Halloween, Christmas, Easter)
001-0072-572-4900	OTHER CHARGES & OBLIGATIONS	416	650	650	650	650	700	Advertising; Hosting annual Parks Directors Luncheon
001-0072-572-5100	OFFICE SUPPLIES	199	250	250	250	250	250	Misc office supplies
001-0072-572-5200	OPERATING SUPPLIES	1,697	1,800	2,000	2,000	2,000	1,800	ECHO Ranger supplies; Shirts; Outreach supplies; Ponce Preserves the Planet; other misc. operating supplies
001-0072-572-5250	NON-CAPITAL EQUIPMENT-PARKS & REC	7,575	14,200	21,000	21,000	21,000	20,500	Townwide holiday decorations; court rollers; court windscreens; Utility Box Wraps; Native Plant identification markers; Podium and speakers for events
001-0072-572-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,530	2,100	2,100	1,800	1,800	1,800	Arbor Day Foundation/ Tree City USA; FRPA; NRP; Canva- Marketing website subscription; Amazon Prime; Court Reserve; Florida Native Plant Society
001-0072-572-5500	TRAINING	820	2,300	1,618	1,602	1,602	1,000	FRPA Conference; FRPA Directors Summit; Professional goals training
001-0072-572-5520	TRAINING - TUITION REIMBURSEMENT	-	-	-	-	-	-	
001-0072-572-6200	BUILDING IMPROVEMENTS	-	-	-	-	-	-	
001-0072-572-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	125,000	5,000	Pollard tennis court resurfacing; Boardwalk piling repair/replacement in FY23/24.
001-0072-572-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	-	
	<b>TOTALS</b>	<b>421,508</b>	<b>489,596</b>	<b>489,596</b>	<b>486,780</b>	<b>636,780</b>	<b>542,775</b>	

LOCAL OPTION GAS TAX .06  
FUND 002

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
002-0000-312-4100	1ST LOCAL OPTION FUEL TAX - .06 OLD	76,033	76,100	76,100	76,100	70,900	60,200	Estimate per Volusia County interlocal agreement (based on lane miles only)
002-0000-381-9000	TRANSFER FROM RESERVES	8,967	8,900	8,900	8,900	14,100	24,800	FY 23/24 fund balance is \$89,115 per audit of FY 22/23
<b>TOTAL</b>		<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENDITURES</b>								
002-0002-541-5300	ROAD MATERIALS & SUPPLIES	-	-	-	-	-	-	
002-0002-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	
002-0002-541-9100	TRANSFER TO RESERVES	-	-	-	-	-	-	
002-0002-541-9121	TRANSFER TO DEBT SERVICE - SRF - 201	85,000	85,000	85,000	85,000	85,000	85,000	For payment of SRF loan
<b>TOTAL</b>		<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	

0

FY 22/23 Fund Balance	98,081	17th Year of Stormwater Loan
FY 23/24 Fund Balance	89,115	18th Year of Stormwater Loan
FY 24/25 Fund Balance	60,915	19th Year of Stormwater Loan
FY 25/26 Fund Balance	11,315	20th Year of Stormwater Loan

LOCAL OPTION GAS TAX .05  
FUND 003

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
003-0000-312-4200	2ND LOCAL OPTION FUEL TAX - .05 NEW	54,734	54,900	54,900	54,900	51,250	43,500	Estimate per Volusia County interlocal agreement (based on lane miles only)
003-0000-361-1000	INTEREST	3,195	3,700	3,700	3,700	3,700	2,700	
003-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	-	FY 23/24 fund balance is \$538,391, per audit of FY 22/23
<b>TOTAL</b>		<b>57,929</b>	<b>58,600</b>	<b>58,600</b>	<b>58,600</b>	<b>54,950</b>	<b>46,200</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENDITURES</b>								
003-0003-541-5300	ROAD MATERIAL / SUPPLIES - RESURFACING	-	-	-	-	-	-	
003-0003-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	
003-0003-541-9100	TRANSFER TO RESERVES	50,929	51,600	51,600	51,600	47,950	39,200	
003-0003-541-9121	TRANSFER TO 201 FUND - DEBT SERVICE	7,000	7,000	7,000	7,000	7,000	7,000	For payment of SRF Stormwater loan
003-0003-541-9309	TRANSFER TO 309 FUND - PONCE DE LEON SEWER PROJECT	-	-	-	-	-	-	
<b>TOTAL</b>		<b>57,929</b>	<b>58,600</b>	<b>58,600</b>	<b>58,600</b>	<b>54,950</b>	<b>46,200</b>	

FY 21/22 Fund Balance	\$433,305
FY 22/23 Fund Balance	\$487,463
FY 23/24 Fund Balance	\$538,391
FY 24/25 Fund Balance	\$586,341
FY 25/26 Fund Balance	\$625,541



DONATIONS  
FUND 005

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
005-0000-366-0000	DONATIONS - POLICE	1,720	1,200	1,200	1,200	1,200	1,500	Reserve balance \$5,786 per audit of FY 22/23
005-0000-366-1000	DONATIONS - FIRE	819	1,200	1,200	1,200	1,200	1,200	Reserve balance \$1,269 per audit of FY 22/23
005-0000-366-3000	DONATIONS - CHRISTMAS PARADE	1,025	1,000	1,000	1,000	1,000	-	Reserve balance \$492 per audit of FY 22/23
005-0000-366-4000	DONATIONS - PLANNING	-	-	-	-	-	-	Reserve balance \$101 per audit of FY 22/23
005-0000-366-5000	DONATIONS - HISTORIC	-	-	-	-	-	-	Reserve balance \$198 per audit of FY 22/23
005-0000-366-6000	DONATIONS - PARKS	-	-	-	-	-	-	Reserve balance \$55 per audit of FY 22/23
005-0000-366-7000	DONATIONS - DOG PARK	-	-	-	-	-	-	Reserve balance \$665 per audit of FY 22/23
005-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	-	
<b>TOTAL</b>		<b>3,564</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>2,700</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENDITURES</b>								
005-0005-599-4810	PROMOTIONAL ACTIVITIES - POLICE	-	100	100	100	100	100	
005-0005-599-4820	PROMOTIONAL ACTIVITIES - FIRE	1,903	880	880	880	880	1,000	
005-0005-599-4840	PROMOTIONAL ACTIVITIES - CHRISTMAS PARADE	1,283	900	900	900	900	-	
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	378	1,520	1,520	1,520	1,520	1,600	
<b>TOTAL</b>		<b>3,564</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>2,700</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
<b>REVENUES</b>								
007-0000-369-3000	MISC REV REIMB-INSURANCE	241,745	-				-	
007-0000-331-2001	FEMA GRANT REIMB - IAN	270,868	30,000	30,000	85,847	104,096	-	Reimbursement from FEMA
007-0000-381-9001	TRANSFER FROM GENERAL FUND						-	
007-0000-381-9310	TRANSFER FROM 310	308,255	-	-			-	
007-0000-381-9000	TRANSFER FROM RESERVES		29,262	29,262	61,921	61,921	-	FY 23/24 fund balance is \$123,842 per audit of FY 22/23
	<b>TOTAL</b>	<b>820,868</b>	<b>59,262</b>	<b>59,262</b>	<b>147,768</b>	<b>166,017</b>	<b>-</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
<b>EXPENDITURES</b>								
007-0007-525-3100	PROFESSIONAL SERVICES - GRANT MANAGEMENT	26,163	-				-	
007-0007-525-3110	PROFESSIONAL SERVICES - MEAD & HUNT PONCE PRESERVE	31,462					-	
007-0007-525-3120	PROFESSIONAL SERVICES - BOAT RAMP	3,250					-	
007-0007-525-3130	PROFESSIONAL SERVICES - STORMWATER INSPECTION	10,000					-	
007-0007-525-3140	PROFESSIONAL SERVICES - FD ROOF	538					-	
007-0007-525-3400	CONTRACT SERVICES - CAT A MISC	2,600					-	
007-0007-525-3409	CONTRACT SERVICES -DEBRIS MONITORING WOB	39,714					-	
007-004-525-3410	CONTRACT SERVICES - DEBRIS PICK UP CROWDER	41,816					-	
007-0007-525-3415	CONTRACTUAL SERVICES - DEBRIS PICKUP (WASTE PRO)	24,080	-				-	
007-0007-525-4401	RENTAL & LEASES - CAT B	25,014					-	
007-0007-525-4600	REPAIR & MAINTENANCE CAT E	136,552	13,750	13,750	13,750	13,750	-	
007-0007-525-4610	REPAIR & MAINTENANCE CAT B	1,350					-	
007-0007-525-4925	MATERIALS & SUPPLIES - CAT B	854	-				-	
007-0007-525-5300	ROAD MAT/SUPPLIES/SIGNS CAT C	2,439					-	
007-0007-525-6200	BUILDING - FD ROOF	39,645					-	
007-0007-525-6300	PONCE PRESERVE WALKWAY & BOAT RAMP CAT G	80,740	15,512	15,512	20,947	20,947	-	
007-0007-525-6400	MACHINERY & EQUIP - PUMPS	31,282					-	
007-0007-525-9100	TRANSFER TO RESERVES	123,843	-				-	
007-0007-525-9101	TRANSFER TO GENERAL FUND		-				-	
007-0007-525-9311	TRANSFER TO SIDEWALK FUND (311)	199,526	30,000	30,000	113,071	131,320		
	<b>TOTAL</b>	<b>820,868</b>	<b>59,262</b>	<b>59,262</b>	<b>147,768</b>	<b>166,017</b>	<b>-</b>	

DISASTER RECOVERY  
FUND  
FUND 008

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
<b>REVENUES</b>								
008-0000-381-9001	TRANSFER FROM GENERAL FUND	-	-	-	-	100,000	-	Transfer from GF Hurricane Reserve Account to new Disaster Recovery Fund
008-0000-381-9310	TRANSFER FROM ECON IMPACT FUND (310)	-	-	-	-	-	25,000	FY 23/24 fund balance is \$100,000
	<b>TOTAL</b>	-	-	-	-	100,000	25,000	
<b>EXPENDITURES</b>								
008-0008-525-9100	TRANSFER TO RESERVES	-	-	-	-	100,000	25,000	
	<b>TOTAL</b>	-	-	-	-	100,000	25,000	

TREE BANK  
FUND 141

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
141-0000-329-0000	TREE ASSESSMENT	19,600	4,000	4,000	4,000	4,000	9,500	
141-0000-369-0000	MISC REVENUE	-	-			-		
141-0000-381-9000	TRANSFER FROM RESERVES	-				-	2,500	FY 23/24 fund balance \$44,085 per audit of FY 22/23
<b>TOTAL</b>		<b>19,600</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>12,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENDITURES</b>								
141-0141-572-3100	PROFESSIONAL SERVICES	-					8,000	Tree Replenishment Plan
141-0141-572-4600	MAINTENANCE	3,275	4,000	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	16,325						
<b>TOTAL</b>		<b>19,600</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>12,000</b>	

SIDEWALK  
FUND 143

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
143-0000-369-0000	SIDEWALK REVENUE	13,963	8,000	8,000	8,000	8,000	8,000	
143-0000-381-9000	TRANSFER FROM RESERVES	-	-	8,000	8,000	8,000	7,000	FY 23/24 fund balance \$90,787 per audit of FY 22/23
	<b>TOTAL</b>	<b>13,963</b>	<b>8,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>15,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENDITURES</b>								
143-0143-541-4600	REPAIR & MAINTENANCE	-	6,000	14,000	14,000	14,000	15,000	Townwide Sidewalk Repair
143-0143-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-						
143-0143-541-9100	TRANSFER TO RESERVES	13,963	2,000	2,000	2,000	2,000	-	
	<b>TOTAL</b>	<b>13,963</b>	<b>8,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>15,000</b>	

PARKS AND RECREATION  
FUND 144

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
144-0000-324-6100	RECREATION IMPACT FEES	3,130	4,000	4,000	4,000	4,000	3,000	Projected 8 Single Family Residences (\$347.81/unit)
144-0000-381-9000	TRANSFER FROM RESERVES	-	-			-	-	FY 23/24 fund balance \$27,812 per audit of FY 22/23
<b>TOTAL</b>		<b>3,130</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>3,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENDITURES</b>								
144-0144-572-5250	NON-CAPITAL EQUIPMENT	-	1,000	1,000	1,000	1,000	1,000	
144-0144-572-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-					
144-0144-572-6400	MACHINERY AND EQUIPMENT	-	-					
144-0144-572-9100	TRANSFER TO RESERVES	3,130	3,000	3,000	3,000	3,000	2,000	
<b>TOTAL</b>		<b>3,130</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>3,000</b>	

COMMUNITY CENTER  
FUND 145

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
145-0000-349-0000	PICCI PAYMENT TOWARDS UTILITIES	2,381	2,435	2,435	2,435	2,435	2,500	
145-0000-366-0000	DONATIONS	-	-	-	-	-	-	
145-0000-381-8001	TRANSFER FROM GENERAL FUND	25,000	27,372	27,372	27,372	27,372	46,680	
145-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	-	FY 23/24 fund balance \$25,717 per audit of FY 22/23
<b>TOTAL</b>		<b>27,381</b>	<b>29,807</b>	<b>29,807</b>	<b>29,807</b>	<b>29,807</b>	<b>49,180</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
145-0145-572-4300	UTILITY SERVICES	9,522	9,725	9,725	9,725	9,725	10,790	75% Electricity (25% paid by PICCI); (100% water paid by PICCI)
145-0145-572-4500	INSURANCE - GENERAL	9,000	13,082	13,082	13,082	13,082	14,390	Community Center property insurance (est 10% increase)
145-0145-572-4600	REPAIR & MAINTENANCE	6,878	7,000	7,000	7,000	7,000	16,000	Miscellaneous repair & maintenance (6,000); Landscaping (10,000)
145-0145-572-5250	NON CAPITAL EQUIPMENT	-	-	-	-	-	-	
145-0145-572-6200	BUILDING IMPROVEMENTS	-	-	-	-	-	8,000	Gutters
145-0145-572-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	-	
145-0145-572-9100	TRANSFER TO RESERVES	1,981	-	-	-	-	-	
<b>TOTAL</b>		<b>27,381</b>	<b>29,807</b>	<b>29,807</b>	<b>29,807</b>	<b>29,807</b>	<b>49,180</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
146-0000-347-3010	SERVICE CHARGE - CULTURAL CLASSES	575	500	500	500	500	500	
146-0000-369-0000	OTHER MISC REVENUE - DONATIONS	734	800	800	800	800	800	
146-0000-381-8001	TRANSFER FROM GENERAL FUND	67,000	68,501	68,501	68,501	68,501	114,200	Transfer from General Fund
146-0000-381-9000	TRANSFER FROM RESERVES	7,712						FY 23/24 fund balance \$14,670 per audit of FY 22/23
	<b>TOTAL</b>	<b>76,021</b>	<b>69,801</b>	<b>69,801</b>	<b>69,801</b>	<b>69,801</b>	<b>115,500</b>	
<b>EXPENSES</b>								
146-0146-573-1100	EXECUTIVE SALARIES	382	-	-	-	-	-	
146-0146-573-1200	REGULAR SALARIES	20,344	20,925	20,826	20,826	20,826	20,280	Cultural Services Coordinator 50% (split 50/50 between Parks & Rec and Museum)
146-0146-573-1400	OVERTIME	538	961	961	961	961	819	
146-0146-573-2100	FICA	1,633	1,674	1,131	1,131	1,131	1,614	
146-0146-573-2200	RETIREMENT	2,628	2,995	3,013	3,013	3,013	2,892	General emp 13.63%
146-0146-573-2301	HEALTH INSURANCE	6,851	4,110	4,110	4,110	4,110	4,110	
146-0146-573-2302	DENTAL INSURANCE	164	92	61	61	61	92	
146-0146-573-2303	LIFE AND DISABILITY INSURANCE	359	162	128	128	128	145	
146-0146-573-2304	VISION INSURANCE	43	24	16	16	16	24	
146-0146-573-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	12	10	6	6	6	9	
146-0146-573-2400	WORKERS COMP	650	658	658	658	658	725	Amount attributed to specific department (Estimated 10% increase)
146-0146-573-2500	UNEMPLOYMENT	-	-	1,238	1,238	1,238	415	Re-Employment
146-0146-573-3100	PROFESSIONAL SERVICES	-	1,000	500	500	500	1,000	Arborist and historic expertise
146-0146-573-3400	CONTRACTUAL SERVICES	1,708	2,300	2,500	2,500	2,500	2,550	Security Monitoring; Pest Control; Termite Treatment; Historic Marker Cleaning
146-0146-573-4000	TRAVEL AND PER DIEM	764	850	100	100	100	100	Travel fees for educational programs
146-0146-573-4300	UTILITY SERVICES	3,407	3,825	3,825	3,825	3,825	3,875	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
146-0146-573-4500	INSURANCE - GENERAL	4,000	5,815	5,815	5,815	5,815	6,400	Museum property insurance (estimated 10% increase)
146-0146-573-4501	INSURANCE - FLOOD	5,841	7,000	7,000	7,000	7,000	7,700	Flood insurance for 3 structures on this property . (est 10% increase)
146-0146-573-4600	REPAIR & MAINTENANCE	5,285	3,000	3,000	3,000	3,000	3,000	Misc building & grounds maint; AC maintenance
146-0146-573-4700	PRINTING & BINDING	-	800	200	200	200	800	Name plates for displays, color brochures, new interpretive exhibits
146-0146-573-4810	PROMOTIONAL ACTIVITIES - CULTURAL CLASSES	783	1,000	500	500	500	800	Misc cultural classes
146-0146-573-4900	OTHER CHARGES AND OBLIGATIONS	-	1,000	100	100	100	100	Advertising for events
146-0146-573-5100	OFFICE SUPPLIES	495	250	250	250	250	250	Misc office supplies
146-0146-573-5200	OPERATING SUPPLIES	1,697	1,400	1,400	1,400	1,400	1,500	Museum-quality materials for artifact protection & packaging; Outreach supplies; Refreshments & craft materials for museum programs; Shirts; Gift shop items;
146-0146-573-5250	NON-CAPITAL EQUIPMENT	291	8,500	11,613	11,613	11,613	1,500	Picture frames and display materials; Artifact acquisitions; Interpretive display materials
146-0146-573-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	456	550	550	550	550	500	Florida Association of Museum; Florida National Trust for Historic Preservation; Amazon Prime; Historically relevant books; Trail of Florida's Indian Heritage.
146-0146-573-5500	TRAINING	455	900	300	300	300	300	FAM Workshops; Professional Goals Training
146-0146-573-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	54,000	Museum Boardwalk (35,000), Replace Museum Fence (19,000)
146-0146-573-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	-	
146-0146-573-9100	TRANSFER TO RESERVES	-	-	-	-	-	-	
146-0146-573-9401	TRANSFER TO WATER FUND (401)	17,235	-	-	-	-	-	
146-0146-573-9900	CONTINGENCY	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>76,021</b>	<b>69,801</b>	<b>69,801</b>	<b>69,801</b>	<b>69,801</b>	<b>115,500</b>	



POLICE EDUCATION  
FUND 160

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
160-0000-351-1000	TRAFFIC & CRIMINAL FINES	1,230	1,200	1,200	1,200	1,200	1,200	Anticipated from citations & criminal cases FY23/24 fund balance \$14,853 per audit of FY 22/23
160-0000-381-9000	TRANSFER FROM RESERVES	-	2,800	2,800	2,800	2,800	800	
<b>TOTAL</b>		<b>1,230</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>2,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
160-0160-521-4000	TRAVEL AND PER DIEM	-	1,000	1,000	1,000	1,000	1,000	General training travel expenses
160-0160-521-5500	TRAINING	-	3,000	3,000	3,000	3,000	1,000	Training Opportunities
160-0160-521-9100	TRANSFER TO RESERVES	1,230	-					
<b>TOTAL</b>		<b>1,230</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>2,000</b>	

DEBT SERVICE - STORMWATER IMPROVEMENTS  
FUND 201

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
201-0000-381-8000	TRANSFER 001 - CELL TOWER LEASE	23,184	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	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	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	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	25,000	Enterprise Fund revenue - Refuse & Sewer
201-0000-381-9000	TRANSFER FROM RESERVES	1	3	3	3	3	2	FY 23/24 fund balance \$2,723 per audit of FY22/23
<b>TOTAL</b>		<b>156,585</b>	<b>156,587</b>	<b>156,587</b>	<b>156,587</b>	<b>156,587</b>	<b>156,586</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
201-0201-517-7100	DEBT SERVICE - PRINCIPLE	141,875	145,659	145,659	145,659	145,659	149,542	Stormwater Improvements Loan - FY 24/25 is the 19th year of a 20 year loan
201-0201-517-7200	DEBT SERVICE - INTEREST	7,355	5,464	5,464	5,464	5,464	3,522	
201-0201-517-7300	DEBT SERVICE - GRANT ALLOCATION FEE	7,355	5,464	5,464	5,464	5,464	3,522	
201-0201-517-9100	TRANSFER TO RESERVES	-	-	-	-	-	-	
<b>TOTAL</b>		<b>156,585</b>	<b>156,587</b>	<b>156,587</b>	<b>156,587</b>	<b>156,587</b>	<b>156,586</b>	

DEBT SERVICE - TOWN HALL  
FUND 203

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
203-0000-381-2000	TRANSFER FROM RESERVES	360	400	400	400	400	-	FY 23/24 fund balance \$1,221 per audit of FY22/23.
203-0000-381-8302	TRANSFER 302 - LAND ACQ FUND	328,000	328,000	328,000	328,000	328,000	327,947	
<b>TOTAL</b>		<b>328,360</b>	<b>328,400</b>	<b>328,400</b>	<b>328,400</b>	<b>328,400</b>	<b>327,947</b>	<b>-</b>
ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
203-0203-517-7100	DEBT SERVICE - PRINCIPAL	291,000	303,000	303,000	303,000	303,000	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	37,360	25,400	25,400	25,400	25,400	12,947	
203-0203-517-9100	TRANSFER TO RESERVES		-				-	
<b>TOTAL</b>		<b>328,360</b>	<b>328,400</b>	<b>328,400</b>	<b>328,400</b>	<b>328,400</b>	<b>327,947</b>	

LAND ACQUISITION  
FUND 302

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
302-0000-314-1000	UTILITY SERVICE TAX - ELECTRICITY	459,227	429,900	429,900	429,900	429,900	<b>501,150</b>	Utility Tax based on consumption
302-0000-314-8000	UTILITY SERVICE TAX - PROPANE	13,962	20,200	20,200	20,200	20,200	<b>16,260</b>	Utility Tax based on consumption
302-0000-323-7000	FRANCHISE FEE - SOLID WASTE	44,393	45,000	45,000	45,000	45,000	<b>45,300</b>	Franchise on commercial haulers, roll offs doing business within town
302-0000-361-1000	INTEREST	5,934	6,800	6,800	6,800	6,800	<b>5,847</b>	
302-0000-381-9000	TRANSFER FROM RESERVES	24,811	-				<b>75,000</b>	FY 23/24 fund balance \$439,546 per audit of FY 22/23
<b>TOTAL</b>		<b>548,327</b>	<b>501,900</b>	<b>501,900</b>	<b>501,900</b>	<b>501,900</b>	<b>643,557</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
302-0302-519-3100	PROFESSIONAL SERVICES	1,048	-				<b>50,000</b>	Building B design & engineering
302-0302-519-5250	NON-CAPITAL EQUIPMENT	6,907	-					
302-0302-519-6200	CAPITAL IMPROVEMENTS	138,682	-				<b>225,000</b>	Building B Construction, including generator and Locker Room.
302-0302-519-6300	IMPROV OTHER THAN BLDG	73,690	-					
302-0302-519-9100	TRANSFER TO RESERVES		173,900	173,900	173,900	173,900	<b>40,610</b>	
302-0302-519-9123	TRANSFER TO DEBT SERVICE - 203 FUND	328,000	328,000	328,000	328,000	328,000	<b>327,947</b>	Transfer to 203 fund - Town Hall Loan Debt Service
302-0302-519-9151	TRANSFER TO LIGHTHOUSE PARK -151 FUND						-	
<b>TOTAL</b>		<b>548,327</b>	<b>501,900</b>	<b>501,900</b>	<b>501,900</b>	<b>501,900</b>	<b>643,557</b>	

Fund Balance 21/22           \$                   302,799  
Fund Balance 22/23           \$                   464,358  
Fund Balance 23/24           \$                   439,546  
Fund Balance 24/25           \$                   405,156  
Fund Balance 25/26           \$                   905,156   Currently estimated reserve, after final town hall loan payment in FY 24/25

CAPITAL FIRE EQUIPMENT  
FUND 305

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
305-0000-381-8001	TRANSFER FROM GENERAL FUND	100,000	-	-	-	-	-	
305-0000-381-9310	TRANSFER FROM ECONOMIC IMPACT FUND (310)	-	-	-	-	-	110,000	
305-0000-381-9000	TRANSFER FROM RESERVES	113,570	-	-	-	-	100,000	FY 23/24 fund balance \$115,830 per audit of FY 22/23
<b>TOTAL</b>		<b>213,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
305-0305-522-4400	RENTALS & LEASES	-	-	-	-	-	210,000	Ladder Fire Truck
305-0305-522-6400	MACHINERY AND EQUIPMENT	201,570	-	-	-	-	-	
305-0305-522-6470	MACHINERY AND EQUIPMENT - VEHICLE	-	-	-	-	-	-	
305-0305-522-9101	TRANSFER TO GENERAL FUND	12,000	-	-	-	-	-	
305-0305-522-9100	TRANSFER TO RESERVES	-	-	-	-	-	-	
<b>TOTAL</b>		<b>213,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	

CAPITAL FACILITY MAINT  
FUND 307

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
307-0000-381-8001	TRANSFER FROM GENERAL FUND	25,000	-	-	-	-	-	
307-0000-381-9000	TRANSFER FROM RESERVES	-	27,900	27,900	27,900	27,900	-	FY 23/24 Fund balance \$82,760 per audit of FY 22/23
<b>TOTAL</b>		<b>25,000</b>	<b>27,900</b>	<b>27,900</b>	<b>27,900</b>	<b>27,900</b>	<b>-</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
307-0307-526-9101	TRANSFER TO GENERAL FUND	17,240	27,900	27,900	27,900	27,900		
307-0307-526-9100	TRANSFER TO RESERVES	7,760	-	-	-	-	-	Reserve for capital maintenance/repair needs of the town's various facilities.
<b>TOTAL</b>		<b>25,000</b>	<b>27,900</b>	<b>27,900</b>	<b>27,900</b>	<b>27,900</b>	<b>-</b>	

PONCE DE LEON CIRCLE SEWER PROJECT  
FUND 309

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>							
309-0000-334-3500	SJRWMD GRANT	62,919	-	-	-	-	Payments in partial installments, as expenditures are made.
309-0000-369-0000	CITY OF PORT ORANGE	-	-	-	-	-	Payments in partial installments, as expenditures are made.
309-0000-382-9401	TRANSFER FROM 401 FUND - WATER FUND	-	-	-	-	-	Water improvements
309-0000-381-9003	TRANSFER FROM 003 FUND - NEW GAS TAX FUND	-	-	-	-	-	Stormwater improvements & road reconstruction
309-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	FY 23/24 fund balance \$(21,155) per audit of FY 22/23
<b>TOTAL</b>		<b>62,919</b>	-	-	-	-	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>							
309-0309-535-3100	PROFESSIONAL SERVICES	8,108				-	
309-0309-535-5250	NON-CAPITAL EQUIPMENT	-				-	
309-0309-535-6300	IMPROVEMENTS OTHER THAN BUILDING	35,592				-	
309-0309-535-6400	MACHINERY & EQUIPMENT	-				-	
309-0309-535-9100	TRANSFER TO RESERVES	19,219				-	Reserve at end of project to be transferred back to 003 Fund
<b>TOTAL</b>		<b>62,919</b>	-	-	-	-	

ECONOMIC IMPACT  
FUND 310

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
310-0000-331-5000	FEDERAL GRANT - ARPA	-	-	-	-	-	-	
310-0000-381-9000	TRANSFER FROM RESERVES	948,035	177,665	177,665	177,665	83,392	156,550	FY 23/24 fund balance \$266,002 per audit FY 22/23
<b>TOTAL</b>		<b>948,035</b>	<b>177,665</b>	<b>177,665</b>	<b>177,665</b>	<b>83,392</b>	<b>156,550</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
310-0310-516-3450	CONTRACTUAL SERVICES - ENERGOV	-	46,824	46,824	46,824	25,274	21,550	EnerGov Software Conversion - Carryover
310-0310-516-3455	CONTRACTUAL SERVICES - RADIOS	-	-	-	-	-	-	
310-0310-516-6450	MACHINERY & EQUIPMENT - ENERGOV	-	-	-	-	-	-	
310-0310-516-6455	MACHINERY & EQUIPMENT - RADIOS	39,701	-	-	-	-	-	
310-0310-535-3100	PROFESSIONAL SERVICES	146,849	130,841	103,023	103,023	30,300	-	
310-0310-541-9007	TRANSFER TO HURRICANE FUND (007)	308,255	-	-	-	-	-	
310-0310-525-9008	TRANSFER TO DISASTER RECOVERY FUND (008)	-	-	-	-	-	25,000	
310-0310-522-9305	TRANSFER TO CAPITAL FIRE FUND (305)	-	-	-	-	-	110,000	
310-0310-541-9311	TRANSFER TO SOUTH PENINSULA DRIVE SIDEWALK FUND (311)	453,230	-	-	-	-	-	
310-0310-541-9312	TRANSFER TO SEPTIC-TO SEWER PHASES 1 & 2 (312)	-	-	27,818	27,818	27,818	-	
310-0310-516-9100	TRANSFER TO RESERVES	-	-	-	-	-	-	
<b>TOTAL</b>		<b>948,035</b>	<b>177,665</b>	<b>177,665</b>	<b>177,665</b>	<b>83,392</b>	<b>156,550</b>	



S PENINSULA DR SIDEWALK (GRANT MATCH)  
FUND 311

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
311-0000-381-8001	TRANSFER FROM GENERAL FUND		150,000	150,000	184,498	184,498	170,000	
311-0000-381-9310	TRANSFER FROM RELIEF FUNDS	453,230	-	-	-	-	-	
311-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	921,837	FY 23/24 fund balance \$802,756 per audit FY 22/23
311-0000-381-9007	TRANSFER FROM HURRICANE IAN (007)	199,526	30,000	30,000	113,071	131,320	-	
<b>TOTAL</b>		<b>652,756</b>	<b>180,000</b>	<b>180,000</b>	<b>297,569</b>	<b>315,818</b>	<b>1,091,837</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
311-0311-541-3100	PROFESSIONAL SERVICES				143,960	143,960	976,837	Surveying and Engineering Design
311-0311-541-3400	CONTRACT SERV- VOLUSIA COUNTY				50,000	50,000	115,000	Volusia County Project Management
311-0311-541-9100	TRANSFER TO RESERVES	652,756	180,000	180,000	103,609	121,858	-	
<b>TOTAL</b>		<b>652,756</b>	<b>180,000</b>	<b>180,000</b>	<b>297,569</b>	<b>315,818</b>	<b>1,091,837</b>	

SEPTIC-TO-SEWER PHASE 1 AND 2  
FUND 312

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	CURRENT ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
<b>REVENUES</b>								
312-0000-381-9312	TRANSFER FROM RELIEF FUNDS	-	27,818	27,818	27,818	27,818	-	
312-0000-334-3500	FDEP PRINCIPAL FORGIVENESS SRF LOAN (100%)	-	-	-	-	-	5,200,000	50% of a \$10.4 million loan
312-0000-369-0000	PORT ORANGE REIMBURSMENT	-	71,531	71,531	71,531	71,531	-	
<b>TOTAL</b>		-	<b>99,349</b>	<b>99,349</b>	<b>99,349</b>	<b>99,349</b>	<b>5,200,000</b>	-

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	CURRENT ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
<b>EXPENSES</b>								
312-0312-535-3100	PROFESSIONAL SERVICES	-	-	99,349	99,349	99,349	408,600	
312-0312-535-6300	IMPROVEMENTS OTHER THAN BLDG	-	-	-	-	-	4,791,400	
<b>TOTAL</b>		-	-	<b>99,349</b>	<b>99,349</b>	<b>99,349</b>	<b>5,200,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
401-0000-343-3000	WATER UTILITY - SALES	1,576,859	1,733,000	1,733,000	1,733,000	1,775,400	1,846,500	Includes estimated water rate increase
401-0000-343-3100	CONNECTION FEES	4,420	4,900	4,900	4,900	3,500	4,000	Estimate based upon various permits plus 8 new single-family residences
401-0000-343-3200	FIRELINES	5,413	6,157	6,157	6,157	6,157	6,150	
401-0000-343-3300	PENALTIES - LATE PAYMENTS	14,197	12,500	12,500	12,500	18,450	19,000	Late payments
401-0000-343-3400	HYDRANT METER FEE	1,200	200	200	200	200	600	
401-0000-361-1000	INTEREST	8,216	7,000	7,000	7,000	9,900	8,450	
401-0000-369-0000	OTHER MISCELLANEOUS REVENUE	4,540	750	750	750	2,000	2,000	
401-0000-382-9000	TRANSFER FROM RESERVES	65,889	179,194	179,194	179,194	5,565	78,177	FY23/24 fund balance \$850,862 per audit of FY 22/23
401-0000-382-9146	TRANSFER FROM MUSEUM FUND (146)	17,235	-	-	-	-	-	
<b>TOTAL</b>		<b>1,697,969</b>	<b>1,943,701</b>	<b>1,943,701</b>	<b>1,943,701</b>	<b>1,821,172</b>	<b>1,964,877</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
401-0401-533-1100	EXECUTIVE SALARIES	102,527	89,969	94,764	94,764	94,764	102,565	% 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	222,333	242,796	237,688	237,688	237,688	256,369	All Public Works employees paid 30% from this fund. 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	10,811	10,000	10,000	10,000	10,000	10,000	For waterbreak afterhour response
401-0401-533-1500	INCENTIVE PAY - ON CALL, WATER & BACKFLOW CERTIFICATIONS	25,303	34,660	34,660	34,660	34,660	34,660	Water & Backflow certification recognition (Water I is \$3,500; Water II is add'l \$1,500; Backflow is \$260); On-Call incentive is \$100 per week for individual on-call, split w/ PW
401-0401-533-1501	INCENTIVE PAY - UB STIPEND	-	-	-	-	-	-	Stipend for cross-training an employee in utility billing.
401-0401-533-2100	FICA	26,786	32,770	33,027	33,027	33,027	31,530	same percentage as used for salaries allocated to this fund
401-0401-533-2200	RETIREMENT	59,366	74,021	75,756	75,756	75,756	74,343	same percentage as used for salaries allocated to this fund
401-0401-533-2301	HEALTH INSURANCE	38,692	53,039	44,874	44,874	44,874	50,968	same percentage as used for salaries allocated to this fund
401-0401-533-2302	DENTAL INSURANCE	980	1,186	1,172	1,172	1,172	1,139	same percentage as used for salaries allocated to this fund
401-0401-533-2303	LIFE AND DISABILITY INSURANCE	2,012	2,575	2,685	2,685	2,685	2,215	same percentage as used for salaries allocated to this fund
401-0401-533-2304	VISION INSURANCE	240	313	298	298	298	299	same percentage as used for salaries allocated to this fund
401-0401-533-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	104	122	119	119	119	118	same percentage as used for salaries allocated to this fund
401-0401-533-2400	WORKERS' COMP	13,000	13,159	13,159	13,159	13,159	14,475	Water Fund's share of worker's compensation insurance (Estimated 10% increase)
401-0401-533-3100	PROFESSIONAL SERVICES	23,656	36,900	24,800	24,800	24,800	15,000	Valve & Hydrant Oversight/Inspections
401-0401-533-3200	ACCOUNTING AND AUDITING	11,914	12,900	12,900	12,900	12,220	13,500	25% of audit & audit consultant costs; shared with General Fund
401-0401-533-3400	CONTRACTUAL SERVICES	5,813	3,000	3,000	3,000	3,000	3,000	Water sampling, TTHM/HAA5 testing, Cross Connection Control Monitoring (BSI), Lead and copper testing.
401-0401-533-3410	CONTRACTUAL SERVICES - PAYMENTS TO PORT ORANGE	888,780	900,000	900,000	900,000	915,000	935,300	Payments to Port Orange (water). Includes Port Orange 3% water rate increase effective 1/1/25
401-0401-533-3450	CONTRACTUAL SERVICES - SENSUS	2,157	2,400	2,100	2,100	2,100	2,400	Sensus autoread support
401-0401-533-3480	ENTERPRISE FLEET MAINT FEE	-	300	-	-	-	-	Fleet Maintenance Program - Enterprise
401-0401-533-4000	TRAVEL AND PER DIEM	525	4,000	3,000	3,000	1,000	4,000	Travel expenses for training
401-0401-533-4020	AUTO ALLOWANCE	3,700	4,930	5,710	5,710	5,000	6,490	Town Manager 15%
401-0401-533-4200	POSTAGE SERVICES	4,401	4,200	4,200	4,200	4,200	5,250	Pro-rata share to mail bills
401-0401-533-4300	UTILITY SERVICES	495	500	500	500	500	565	Water & Electric (Approx 3% increase above amended 23/24)
401-0401-533-4400	RENTALS AND LEASES	275	9,600	9,600	9,600	9,600	9,600	Lease of 2 vehicles (split 50/50 with Water \$8,600), special equipment used for special projects during emergencies and unforeseen events, postage meter lease
401-0401-533-4500	INSURANCE - GENERAL	11,000	15,990	15,990	15,990	15,990	17,590	Water Fund's share of general insurance package (Estimated 10% increase)
401-0401-533-4600 <sup>(1)</sup>	REPAIR & MAINTENANCE	5,713	-	-	-	-	-	
401-0401-533-4610 <sup>(1)</sup>	REPAIR & MAINTENANCE - VEHICLE	4,407	-	-	-	-	-	
401-0401-533-4620 <sup>(1)</sup>	REPAIR & MAINTENANCE-EQUIPMENT	5,786	-	-	-	-	-	
401-0401-533-4630 <sup>(1)</sup>	REPAIR & MAINTENANCE-HYDRANTS	20,880	-	-	-	-	-	
401-0401-533-4700	PRINTING AND BINDING	840	1,800	1,300	1,300	1,300	1,800	Forms, business cards, name plates, letterheads, blueprints, maps & envelopes

WATER OPERATIONS/MAINTENANCE  
FUND 401

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
401-0401-533-4900	OTHER CHARGES & OBLIGATIONS	5,609	7,500	8,500	8,500	8,000	8,000	Water Quality Report, VCHD operating permit, white pages subscription, backflow device cablibration, water operators license renewals, Engineering license renewal
401-0401-533-4950	BANK SERVICE FEES	39,032	36,200	36,200	36,200	38,400	42,200	Bank Service Fees & On-line Payments - these fees are recouped through water utility customer payments.
401-0401-533-5100	OFFICE SUPPLIES	144	300	300	300	300	300	Includes general office supplies, pens, paper, toner, etc.
401-0401-533-5200	OPERATING EXPENSES	1,945	3,000	3,000	3,000	2,000	2,000	Includes misc shop supplies, utility locating paint/markers
401-0401-533-5210	FUEL	7,197	8,450	8,450	8,450	8,450	8,450	EIA Forcasting small decrease - Keeping 23/24 Budget amounts
401-0401-533-5250	NON-CAPITAL EQUIPMENT	2,962	8,000	10,500	10,500	7,000	7,500	Misc tools & meter boxes
401-0401-533-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,266	1,700	1,700	1,700	1,700	1,900	APWA Membership (split 50/50 with Public Works), Florida Rural Water Association membership
401-0401-533-5500	TRAINING	3,408	5,000	4,500	4,500	4,500	5,000	Water operations training, including water distribution, backflow testing and repair through FWPCOA, APWA, ASCE and FES, engineering license renewal CEU's, Management training
401-0401-533-6200	BUILDING IMPROVEMENTS	6,713						
401-0401-533-6300	IMPROVEMENTS OTHER THAN BUILDING	-						
401-0401-533-6400	MACHINERY & EQUIPMENT	4,702	12,000	5,500	5,500		-	
401-0401-533-6470	MACHINE & EQUIPMENT - VEHICLES	-	-	-	-	-		
401-0401-533-9100	TRANSFER TO RESERVES							
401-0401-533-9101	TRANSFER TO GF - IT SERVICES	70,495	71,421	71,421	71,421	35,710	38,451	5% of total IT department budget transferred to General Fund
401-0401-533-9114	TRANSFER TO DEBT SVC - SRF - 411	62,000	62,000	62,000	62,000	62,000	62,000	For water system improvements debt service
401-0401-533-9405	TRANSFER TO WATER R & R - 405	-	177,000	177,000	177,000	110,200	195,900	Move to Water Renewal & Replacement Fund - 405
	<b>TOTAL</b>	<b>1,697,969</b>	<b>1,943,701</b>	<b>1,943,701</b>	<b>1,943,701</b>	<b>1,821,172</b>	<b>1,964,877</b>	

Note: <sup>(1)</sup> 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).

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
402-0000-343-4000	SERVICE CHARGE - SOLID WASTE	418,642	482,160	482,160	482,160	487,000	486,300	FY 23/24: estimated with increase to \$35/month. The revised rate is effective through FY 24/25.
402-0000-380-1000	TRANSFER FROM RESERVES	24,995				-		FY23/24 fund balance \$6,389 per audit of FY 22/23
<b>TOTAL</b>		<b>443,637</b>	<b>482,160</b>	<b>482,160</b>	<b>482,160</b>	<b>487,000</b>	<b>486,300</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
402-0402-534-3400	CONTRACTUAL SERVICES	407,137	443,312	443,312	443,312	447,300	464,000	Increase due to new solid waste contract (\$33.39/est month x 1,158 customers)
402-0402-534-3401	CONTRACTUAL SERVICES - HAZARDOUS WASTE DISPOSAL EVENT		1,500	1,500	1,500		6,000	
402-0402-534-3402	CONTRACTUAL SERVICES - PAPER SHREDDING EVENT		750	750	750		2,000	
402-0402-534-3410	CONTRACTUAL SERVICES - EXTRA YARD WASTE PICKUPS	-	-	-	-	-	-	
402-0402-534-9100	TRANSFER TO RESERVES		98	98	98	3,200	-	
402-0402-534-9101	TRANSFER TO GENERAL FUND	24,000	24,000	24,000	24,000	24,000	1,800	
402-0402-534-9121	TRANSFER TO DEBT SERVICE - SRF - 201	12,500	12,500	12,500	12,500	12,500	12,500	
<b>TOTAL</b>		<b>443,637</b>	<b>482,160</b>	<b>482,160</b>	<b>482,160</b>	<b>487,000</b>	<b>486,300</b>	

SEWER  
FUND 403

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
403-0000-324-2100	IMPACT FEE - SEWER - PORT ORANGE	43,776	28,959	28,959	28,959	28,959	20,760	Impact fees are based upon each new residential unit - (8 x \$2,595 each).
403-0000-343-5000	SEWER UTILITY - SALES	1,021,161	1,058,250	1,058,250	1,058,250	1,073,000	1,118,700	Based on historical receipts and Port Orange 5.75% rate increase 1/1/25
403-0000-343-5100	SEWER CONNECTION FEES	16,800	19,950	19,950	19,950	19,950	14,000	Connection fees are based upon each new residential unit - (8 x \$1,750).
403-0000-349-1000	OTHER CHARGES FOR SERVICE - ADMINISTRATIVE FEE	23,962	24,393	24,393	24,393	24,393	24,832	Paid to Town from Port Orange for processing utility billing
403-0000-349-7000	SEWER ENERGY CHARGE	-	-	-	-	-	-	
403-0000-381-9000	TRANSFER FROM RESERVES	1,014	607	607	607	607	168	FY 23/24 fund balance \$6,515 per audit of FY 22/23
<b>TOTAL</b>		<b>1,106,713</b>	<b>1,132,159</b>	<b>1,132,159</b>	<b>1,132,159</b>	<b>1,146,909</b>	<b>1,178,460</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
403-0403-535-3410	CONTRACTUAL SERVICES - PAYMENTS TO PORT ORANGE	1,021,137	1,058,250	1,058,250	1,058,250	1,073,000	1,118,700	Payment to Port Orange includes 5.75% increase effective 1/1/25
403-0403-535-5800	IMPACT FEES & CONNECTION FEES	60,576	48,909	48,909	48,909	48,909	34,760	Impact fees and connection fees to Port Orange.
403-0403-535-9100	TRANSFER TO RESERVES		-	-	-	-		
403-0403-535-9101	TRANSFER TO GENERAL FUND	12,500	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	12,500	
<b>TOTAL</b>		<b>1,106,713</b>	<b>1,132,159</b>	<b>1,132,159</b>	<b>1,132,159</b>	<b>1,146,909</b>	<b>1,178,460</b>	

WATER EXPANSION  
FUND 404

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
404-0000-324-2100	IMPACT FEES - PONCE INLET	9,162	15,216	15,216	15,216	15,216	8,144	Impact & Connection Fees based upon each 8 new residential units@ \$1,018
404-0000-324-2110	IMPACT FEES - PORT ORANGE	16,245	22,794	22,794	22,794	22,794	15,450	
404-0000-380-1000	TRANSFER FROM RESERVES	-	6,500	6,500	6,500	6,500	4,356	FY 23/24 fund balance \$164,448, per audit of FY 22/23
<b>TOTAL</b>		<b>25,407</b>	<b>44,510</b>	<b>44,510</b>	<b>44,510</b>	<b>44,510</b>	<b>27,950</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
404-0404-533-3100	PROFESSIONAL SERVICES	-	-	-	-	-	-	
404-0404-533-5250	NON-CAPITAL EQUIPMENT	-	10,000	10,000	10,000	10,000	5,000	Misc. meter & connection hardware
404-0404-533-5300	ROAD MATERIALS & SUPPLIES	-	-	-	-	-	-	
404-0404-533-5800	IMPACT FEES - PORT ORANGE	16,245	22,794	22,794	22,794	22,794	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	7,500	7,500	General expansion to include street crossings, borings, directional drills and water main crossings
404-0404-533-6400	MACHINERY & EQUIP	-	-	-	-	-	-	
404-0404-533-9100	TRANSFER TO RESERVES	9,162	4,216	4,216	4,216	4,216	-	
<b>TOTAL</b>		<b>25,407</b>	<b>44,510</b>	<b>44,510</b>	<b>44,510</b>	<b>44,510</b>	<b>27,950</b>	

WATER RENEWAL AND REPLACEMENT  
FUND 405

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
405-0000-382-9401	TRANSFER FROM 401 FUND	-	177,000	177,000	177,000	110,200	195,900	
405-0000-382-9000	TRANSFER FROM RESERVES	-	-	-	-	-	-	
<b>TOTAL</b>		<b>-</b>	<b>177,000</b>	<b>177,000</b>	<b>177,000</b>	<b>110,200</b>	<b>195,900</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
405-0405-533-4600	REPAIR & MAINTENANCE	-	15,000	8,600	8,600	3,000	5,000	Supplies for water line mainteance & repairs, meter locks, valve repair & replacement
405-0405-533-4610	REPAIR & MAINTENANCE - VEHICLE	-	12,000	5,100	5,100	3,000	3,000	50% Vehicle Repairs (split with PW)
405-0405-533-4620	REPAIR & MAINTENANCE - EQUIPMENT	-	15,000	8,100	8,100	7,500	8,000	50% equipment repairs (split with PW)
405-0405-533-4630	REPAIR & MAINTENANCE - HYDRANTS	-	35,000	41,900	41,900	41,900	41,900	Hydrant and Valve repair & maintenance
405-0405-533-6400	MACHINE & EQUIPMENT	-	-	13,300	13,300	4,800	113,000	4 Fire Hydrants (32,000), Valves (30,000), Hydrant meters (6,000) & 3 Autoflushers (45,000)
405-0405-533-9100	TRANSFER TO RESERVES	-	100,000	100,000	100,000	50,000	25,000	
<b>TOTAL</b>		<b>-</b>	<b>177,000</b>	<b>177,000</b>	<b>177,000</b>	<b>110,200</b>	<b>195,900</b>	

**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 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>REVENUES</b>								
411-0000-381-8401	TRANSFER FROM 401 FUND	62,000	62,000	62,000	62,000	62,000	62,000	
411-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	-	FY23/24 fund balance \$59,731 per audit of FY 22/23.
<b>TOTAL</b>		<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>-</b>

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	CURRENT 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<b>EXPENSES</b>								
411-0411-517-7100	DEBT SERVICE - PRINCIPAL	53,290	53,830	53,830	53,830	53,830	54,375	Water System Improvement SRF Loan - FY24/25 is the 8th year of a 20 year loan.
411-0411-517-7200	DEBT SERVICE - INTEREST	8,537	7,998	7,998	7,998	7,998	7,453	
411-0411-517-9100	TRANSFER TO RESERVES	173	172	172	172	172	172	
<b>TOTAL</b>		<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	