



TOWN COUNCIL AGENDA SPECIAL MEETING

WEDNESDAY
SEPTEMBER 4, 2024 – 6:00 P.M.

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

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

1. Call to Order.
2. Pledge of Allegiance.
3. Roll Call.
4. Presentation by Senator Wright and Representative Tramont.
5. Certificate of Appreciation to Pack 436 and volunteers for July 5th beach clean-up.
6. Tentative Millage Rate and Budget for Fiscal Year 2024/2025.
 - A. Resolution 2024-15 – Adopting a tentative millage rate for fiscal year 2024/2025.
 - B. Ordinance 2024-05 – 1st Reading – Incorporating the final audited budget of fiscal year 2022/2023, amending the budget for fiscal year 2023/2024, and adopting the budget for fiscal year 2024/2025.
7. Adjournment.

If a person decides to appeal any decision made by the Town Council with respect to any matter considered at a meeting or hearing, he/she will need a record of the proceedings and that for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Persons who require an accommodation in order to attend this meeting should contact the Ponce Inlet Town Hall at 236-2150 by 4:00 pm two 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.



Meeting Date: 9/4/2024

Agenda Item: 4

Report to Town Council

Topic: Presentation by Senator Wright and Representative Tramont.

Summary: Senator Wright and Representative Tramont will present the Town with an appropriation check for the fire station generator.

Suggested motion: None required.

Requested by: Mayor Paritsky

Approved by: Mr. Disher, Town Manager



Meeting Date: 9/4/2024

Agenda Item: 5

Report to Town Council

Topic: Certificate of Appreciation

Summary: Mayor Paritsky will be presenting a Certificate of Appreciation to Cub Scout Pack 436 and thanking volunteers for their efforts in the beach clean-up on July 5th.

Suggested motion: None required.

Requested by: Mayor Paritsky

Approved by: Mr. Disher, Town Manager

Certificate of Appreciation

from

The Town of Ponce Inlet

Is Presented to

Cub Scout Pack 436

In recognition of your dedication, enthusiasm, and hard work during the beach clean-up
on July 5th, 2024.

We thank you for your efforts in keeping our environment clean and our wildlife safe.

Dated this 4th day of September 2024

Lois A. Paritsky, Mayor



Meeting Date: 9/4/2024

Agenda Item: 6

Report to Town Council

Topic: Tentative Millage Rate and Budget for Fiscal Year 2024/2025.

- A. Resolution 2024-15 – Adopting a tentative millage rate for fiscal year 2024/2025.
- B. Ordinance 2024-05 – 1st Reading – Incorporating the final audited budget of fiscal year 2022/2023, amending the budget for fiscal year 2023/2024, and adopting the budget for fiscal year 2024/2025.

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

Suggested motion:

- A. To approve Resolution 2024-15 with a tentative millage rate of 6.4769 mills.
- B. To approve the first reading of Ordinance 2024-05 as presented.

Requested by: Mr. Disher, Town Manager

Approved by: Mr. Disher, Town Manager



**MEMORANDUM
OFFICE OF THE TOWN MANAGER**

The Town of Ponce Inlet staff shall be professional, caring, and fair in delivering community excellence while ensuring Ponce Inlet citizens obtain the greatest value for their tax dollar.

TO: Town Council
FROM: Michael E. Disher, AICP, Town Manager
DATE: August 28, 2024
SUBJECT: Tentative Millage Rate and Budget for FY 24/25

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. While the Town’s budget document includes the final budget of the most recent audited year (Final 22/23), this is for information only as that year is closed. For FY 23/24, the adopted budget, mid-year amended budget (per Res. 2024-12) and estimated final budget are provided for comparison. The FY 23/24 amended final budget reflects the estimated expenses as we close-out the current year. The proposed budget for FY 24/25 has been revised to reflect the priorities of the Town Council expressed at the June and July budget workshops with a lower millage rate than was initially proposed.

Background

The proposed budget and associated millage rate are the product of hundreds of staff hours and numerous public meetings, workshops, and discussions held throughout the year. This process began earlier this year in January, with a meeting of the Essential Services Advisory Board (ESAB) to discuss public safety items from the Fire, Police, and Public Works Departments. The ESAB met again in March to review and prioritize these items as budget recommendations to the Town Council. The Board then met again on June 13th, to discuss the replacement of Public Works Building “B” and other facility improvements. These public safety items typically have the greatest impact on the budget.

Likewise, the Cultural Services, Historic Preservation, and Tree Advisory Board (CSB) met three times this year (February 5th, April 1st, and May 6th) 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.

At the June 26, 2024 preliminary budget workshop, the Council reviewed the Town’s reserve fund levels; the status of reimbursements from 2022 hurricane expenses; the impact of newly added staff

29 positions; anticipated cost increases for insurance and utility rates; existing obligations such as loans
30 and grant matches; the current tax base; and revenue projections. The Council then reviewed a list of
31 significant (\$25,000+) proposed purchases, projects, maintenance activities, professional services, and
32 new personnel to maintain or enhance levels of service for the next fiscal year. These items included
33 the prioritized list recommended by the ESAB. The Council indicated its support for the majority of
34 these items and directed staff to prepare the proposed budget accordingly.

35
36 At the July 16, 2024 budget workshop, the Council was presented with an overview of key public
37 services provided by the Town, projected revenue, budget breakdown by department, historic millage
38 rates over the past decade, and a sample tax bill with all taxing authorities in Volusia County. The
39 Council was then provided with two level-of-service options, including proposals for new equipment,
40 projects, maintenance activities, and professional services. Each option carried an estimated cost and
41 corresponding millage rate. Finally, the Council reviewed a list of items discussed at the June budget
42 workshop that were not proposed to be funded in the next fiscal year. The Council then heard from the
43 public, discussed which items to include or remove, and directed staff to finalize the budget at the
44 highest service level. Finally, on July 18th, the Town Council adopted a proposed millage sufficient to
45 fund the majority of the budget items requested, with an emphasis on maintaining public safety
46 capacity and addressing immediate and deferred maintenance issues.

47 48 Town Reserves, Debt, & Finance Practices 49

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

57
58 On April 18, 2024, the Town Council was presented with the results of the audit of the FY 22/23
59 financial statements. The FY 22/23 audit showed that the Town’s FY 23/24 General Fund reserve
60 balance was \$4,190,777, which equates to a 53% reserve or approximately 6 months. Note that in July,
61 the Council authorized the creation of a new Disaster Recovery Fund account² and the transfer of
62 \$100,000 into this new fund from the General Fund reserves.

63
64 The Town’s FY 22/23 audit also showed that the Water Fund Operations and Maintenance (O&M)
65 reserve at the start of FY 23/24 was approximately \$850,862. Last fiscal year, the Council adjusted the
66 Town’s water service rates to account for rising costs, halting what had been a steady decline in revenue
67 and increasing reliance on reserves. According to the revenue analysis projections at the time, the new
68 rates will be sufficient to cover costs and increase reserves.

69
70 A complete list of the town’s current reserves has been provided on **Attachment 1** of this memo and
71 within the budget document. Reserves are also noted in the revenue reserve line of each fund.
72 Altogether, a total of \$9,711,681 is held in reserves, including \$4,429,754 in unrestricted funds;
73 \$2,610,203 in restricted funds; \$2,629,204 in enterprise funds; and another \$42,520 in grant project or
74 debt service reserves.

¹ Res. 2009-04, May 20, 2009

² Res. 2024-13, July 18, 2024

75
 76 The Town has been able to maintain its reserve levels at between 6-7 months over the past two years,
 77 based on annual audits. This was achieved even with a significantly lower millage rate in FY 22/23,
 78 impacts from Hurricane Ian ineligible for reimbursement³; legal expenses related to Unfair Labor
 79 Practice hearings; rising costs of utility expenses; higher costs of employee insurance, wages, and
 80 benefits; and the cost of new staff positions added mid-year. In FY 22/23 and FY 23/24, the Town took
 81 steps to address these shortfalls by making necessary adjustments to the ad valorem millage rate and
 82 utility customer rates. This effort was aided by a sizeable increase in the taxable value of all properties
 83 in Ponce Inlet.

84
 85 The town's debt total is currently \$1,445,638. Two of the town's three debt service agreements will be
 86 paid in full over the next 2 years: the 2005 Town Hall loan and the 2006 Stormwater Improvements
 87 loan. The town also has a 2017 Water System Improvements loan with 13 years remaining. Note that
 88 these debts are paid from utility and gas taxes, not from ad valorem (property) taxes.
 89

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	\$803,764
TOTAL	\$546,815		\$1,445,338

90
 91 In addition, the Town has pledged grant matches totaling \$1,155,797 for a fire station generator and
 92 the S. Peninsula sidewalk project, all or most of which are expected to be paid in FY 24/25.
 93

94 Due to its strict adherence to standard governmental accounting practices and purchasing procedures,
 95 the Town has received perfect, comment-free audits for the last 8 years. Management closely monitors
 96 policies and practices from all departments to ensure the protection of the Town's finances. This
 97 combination of reserves, low debt, and history of perfect audits demonstrates that the Town remains
 98 in an excellent financial position.
 99

100 Proposed Budget for FY 23/24

101
 102 With a limited number of revenue sources, the Town is highly dependent on ad valorem taxes to fund
 103 its day-to-day expenditures and services. The expenditures and services are primarily paid out of the
 104 General Fund and the Water Operations and Maintenance (O&M) Fund. The majority (76%) of
 105 General Fund revenue is derived from ad valorem taxes, while the O&M Fund revenue comes from
 106 water utility payments. The remainder of General Fund revenues will mostly be received from sales
 107 taxes, services charges, permit fees, interest earnings, grants.
 108

109 The budget for Fiscal Year 24/25 is balanced with a proposed millage rate of **6.4769**, which is intended
 110 to maintain or enhance the level of service provided by the Town government to its residents and
 111 property owners. At a 95% collection rate, the proposed millage will produce \$8,215,589 in ad valorem
 112 revenue. The Town's current millage rate is 6.2779 and the roll-back rate (RBR) is 5.8037. The
 113 proposed millage rate is 11.60% above RBR.

³ NOTE: As of 8-26-24, 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 \$226,173 is ineligible for reimbursement.

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According to the Volusia County Property Appraiser’s preliminary tax roll, the taxable value of property in Ponce Inlet has increased by 9.07% over the past year. Homesteaded properties (approximately 47% of total households) will be capped at a taxable value increase of 3%. A homesteaded property with a prior year value of \$500,000 would pay a maximum of \$187 more in taxes next year, compared to the previous year. Non-homesteaded properties (approximately 53% of total households) are capped at a 10% increase. A non-homesteaded property with a prior year value of \$500,000 would pay a maximum estimated \$423 more. On **Attachment 2** is a calculation of revenue at different millage rates. The impact of the 6.4769 millage rate on properties at various values is provided with **Attachment 3**.

Highlights

Since the July budget workshop, Staff has worked diligently to incorporate the items prioritized by the Council, while deferring where possible those items that would not negatively impact the Council’s desired level of service. A summary of these changes is provided with **Attachment 4**.

The proposed budget includes purchases, projects, maintenance activities and professional services to maintain or enhance levels of service for the next fiscal year. No new personnel positions are proposed. Purchases can be thought of as tangible equipment, such as new generators or vehicles. Projects involve construction, such as the S. Peninsula sidewalk expansion. Services can include maintenance activities like storm pipe cleaning or professional services for new studies and plans. The majority of the items on this list were either prioritized by the ESAB, tied to a Council goal, or were part of the Town’s appropriation requests to the Florida Legislature this year.

A number of items in several departments were budgeted this fiscal year but have not yet been completed. In such cases, the unspent monies are carried forward to the new fiscal year. Although carry-forward projects show up as an expenditure in each department’s budget, they are offset by the additional revenue being carried forward from this year to the next. In all, \$416,372 is being carried forward, of which \$387,072 is within the General Fund. The complete list of General Fund carry-forward funds is shown at the top of Page 8 in the Revenue section of the budget. See account number 001-0000-380-0000 PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES. Others are listed within the other various funds. If not carried forward, these funds would ordinarily be placed into reserves. Carrying the money forward to the next fiscal year allows the projects to be completed using previously appropriated funds without affecting the next fiscal year’s millage rate.

General Fund (GF) - 001

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

- Changes in rates overall for fringe benefit package:
 - As approved by the Town Council in 2021 (via Res. 21-08), this budget includes the final year of a four-year plan to implement Florida’s new minimum wage requirements of \$15/hour, by September 30, 2026. Instead of a percentage increase, a flat increase of \$2,080 has been added to the annual salary of each employee for FY 24/25,

- 162 equivalent to an additional \$1/hour. This plan ensures that the Town's pay grade
 163 schedule reaches the \$15/hour minimum, while avoiding wage compression issues and
 164 ensuring that the salaries for new hires do not outpace existing employees in the same
 165 classification.
- 166 ➤ Pursuant to Resolution 2006-01, the Town Council's pay adjustment is the average
 167 percentage provided to employees in the prior year. The FY 23/24 average was
 168 approximately 5%, so this has been applied to the Council salaries in the FY 24/25
 169 budget.
 - 170 ➤ The Town's required contribution for FRS (Florida Retirement System) is either
 171 increasing negligibly (1/10th of 1%) or remaining the same for various categories.
 172 These amounts are dictated to participating local governments each year by the State
 173 of Florida.
 - 174 ➤ Employee health insurance is increasing 4.4%.
 - 175 ➤ Rates for dental insurance, vision insurance, short-term disability insurance, long-term
 176 disability insurance, and life insurance remain the same, as they are locked until
 177 6/30/25). Note: The disability & life insurance costs to the town are based on each
 178 employee's annual salary; while the rates remain the same, the actual cost will
 179 correspond with any change in salaries.
 - 180 ➤ Rates for EAP (Employee Assistance Program) also remain the same and are locked
 181 until 6/30/26.
- 182 • The Town's general insurance package (including Property, General, Auto, Cyber-
 183 security, etc.) has increased by 1.4%.
 - 184 • The Town has flood insurance on the three Historical Museum buildings and the two
 185 buildings located at the Fire station. Flood insurance rates for the fire station building have
 186 decreased by 40%, while the rate for the museum buildings has increased approximately
 187 10%. These changes are due to the new rate methodology adopted by the National Flood
 188 Insurance Program, known as Risk 2.0.
 - 189 • Workers Compensation insurance increased by 14%.
 - 190 • Fuel costs are estimated to decrease slightly or stay the same as FY 23/24, based on EIA
 191 (U.S. Energy Information Administration) forecast for 2025.
 - 192 • Utilities (water & electric) have been estimated with a 3% increase over the current-year
 193 amended budget.

194 Legislative –

- 195 • \$14,187 is proposed for the First Step Shelter, the same as previous years.
- 196 • \$36,000 is proposed for a Government Affairs consultant (lobbyist) to assist the Town with
 197 legislative appropriation requests at the state level. As directed by the Town Council, this
 198 amount is sufficient for 12 months at \$3,000 per month.
- 199 • \$4,000 is proposed for annual appropriation to Citizens for Ponce Inlet (C4PI) for
 200 continued assistance with publishing Town-related information on their website, pursuant
 201 to the town's agreement with this organization via Resolution 2020-16 as amended.
- 202 • \$71,680 is proposed for transfer to the community center fund for several important
 203 projects, such as a major roof/ceiling repair (\$25,000), replacing gutters (\$8,000) and new
 204 landscaping in the front parking lot (\$10,000). The Town also pays for the property
 205 insurance and 75% of the electric bill.

- 206 • \$114,200 is proposed for transfer to the historical museum fund (#146) for
207 repair/replacement of the boardwalk (\$35,000), replacement of the fence (\$19,000), and
208 daily operational expenses.
- 209 • \$60,000 is being held in contingency for the Town’s \$35,000 match for the fire station
210 generator (secured through legislative appropriation) and the \$22,987.50 contribution to
211 the Harbour Village dune walkover repair as determined by the Town Council on August
212 22, 2204.
- 213 • The budget for this account is *\$9,093 higher* than the budget proposed in July.

214 Administration –

- 215 • \$21,000 is proposed for overtime for the Town Clerks and Public Information Officer
216 (PIO), the same as adopted for FY 23/24. This covers the PIO’s and clerks’ attendance at
217 evening board meetings and Town Hall events, along with the PIO’s after-hours and
218 weekend work during emergencies, when needed.
- 219 • \$43,900 is proposed for professional services, which includes \$28,500 for a salary study,
220 identified as needed in the previous salary study in 2016.
- 221 • \$44,000 is proposed for contractual services for financial auditors, and to assist with
222 complex year-end tasks such as OPEB (Other Post-Employment Benefits) actuarial
223 valuation, pension workpaper preparation, and compliance with implementing
224 Government Accounting Standards Board (GASB) requirements.
- 225 • \$39,584 is proposed as a transfer to the Stormwater Loan debt service.
- 226 • The budget for this account is *\$4,433 higher* than the budget proposed in July.

227 Legal –

- 228 • \$255,000 is budgeted for the anticipated contractual work with the Town’s 3 contracted
229 legal firms: Shepard, Smith, Kohlmyer, & Hand (\$195,000), Code Enforcement Board
230 attorney / special magistrate, TBD (\$10,000), and our labor/employment law attorneys with
231 Fisher & Phillips (\$50,000).
- 232 • The budget for this account is *\$50,000 higher* than the budget proposed in July, owing to
233 unanticipated continued legal expenses for issues such as the long-term rental permit
234 preemption. It is prudent to assume that unique, novel legal issues will arise every year,
235 such as this year’s examination of the athletic court reservation system. That said, the total
236 budgeted amount is still \$35,000 less than was adopted in FY 23/24.

237 Planning & Zoning –

- 238 • \$63,252 is budgeted for professional services, including general environmental and
239 engineering reviews of town projects, \$3,252 carried forward from the prior year to
240 complete the Town-wide traffic study and related comprehensive plan policy amendments,
241 and \$50,000 carried forward for the Adaptation Action Plan.
- 242 • \$170,000 will be transferred to the S. Peninsula sidewalk project fund (#311). This is the
243 remaining amount needed to complete the Town’s 15% match requirement for this project
244 through the River-to-Sea TPO.
- 245 • The budget for this account is *\$555 lower* than the budget proposed in July, and is offset
246 by \$53,252 in carry-forward funds from FY 23/24.

247 Information Technology –

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

- 255 • \$219,060 is proposed for contractual computer services, summarized as follows: office
256 productivity, MFA security services, social media archiving, email archiving, internet
257 domain registrar & SSL management, physical access control, public safety patient care
258 and LifePak solutions, public safety policy management, HelpDesk, endpoint management
259 & reporting services, pdf management, license plate reading & data sharing services, HR
260 onboarding & performance management, financial management solutions, planning &
261 permitting solutions, website hosting & management with associated ADA and mobile
262 components, data backup services, GIS services, and hardware licensing.
- 263 • \$62,280 is proposed for phone and internet services, including expenditures for the current
264 telephone, internet, and network connections between Town Hall, Fire Station, Public
265 Works, and Museum utilizing a managed SDWAN of fiber optic and backup co-ax
266 services, backup satellite internet, as well as POTS Telecom/Phone Services.
- 267 • \$52,800 is proposed for non-capital equipment, which covers replacement of computers,
268 network infrastructure, and other IT equipment for all Town departments, as needed. It
269 includes replacement desktop UPS units, replacement of legacy network switches,
270 Museum kiosk tablets, Public Safety mobile routers, desktop accessories such as webcams,
271 keyboard/mouse, 3rd round of PC lifecycle program, laptops, and upgrade of legacy
272 Windows server & SQL licenses.
- 273 • Overall, the budget for this account is *\$68,919 lower* than the budget proposed in July and
274 approximately \$14,000 lower than FY 23/24. This is due to purchasing \$26,600 of software
275 and hardware with remaining available funds this fiscal year, deferring other equipment
276 and services until FY 25/26, and extending the use of existing equipment such as the
277 plotter/scanner.

278 Police –

- 279 • The department has almost reached the full staffing levels as previously recommended by
280 the ESAB and approved by the Town Council last year. The department is now able to
281 provide 2 patrol officers per 12-hour shift, as well as an additional police presence during
282 busy events, weekends, and holidays. The additional staffing also provides the back-up
283 capacity to cover shift vacancies.
- 284 • Officer salaries are proposed to increase as a result of contract negotiations with the local
285 Fire Union. It is our intent to share any new approved benefits with all first responder
286 personnel. The total salary amount is \$32,510 higher than initially proposed in July. The
287 increased salary in turn increases the amount the Town must pay for FICA and FRS
288 retirement, resulting in a total increase of \$47,786 over what was proposed initially in July.
289 The proposed raise brings our officers closer to the median of other jurisdictions in Volusia
290 County.
- 291 • \$62,590 is proposed for 4 existing leased vehicles acquired last year, and one 1 additional
292 leased vehicle to replace a 2018 SUV. Police vehicles must be replaced every 5-6 years

- 293 due to heavy engine wear while on patrol and continuous idling when stationary for traffic
 294 enforcement.
- 295 • The portable electronic message board proposed last year and again for this year is being
 296 purchased this year using remaining available funds (\$19,000), meaning it will not impact
 297 next year’s millage rate.
 - 298 • The patrol boat is *not* included in the proposed budget. Despite the \$40,000 grant from the
 299 Florida Inland Navigation District, an additional \$40,000+ match from the Town would
 300 still be required for the initial purchase. Given other police priorities, such as traffic
 301 management during busy summer weekends, no additional personnel would be available
 302 on a regular basis, and the salary cost to operate the boat would come from overtime. This
 303 situation would not be sustainable long term without finding additional staff and revenue
 304 sources. That, along with other on-going costs such as fuel and marina storage, means that
 305 this particular item is not affordable at this time.
 - 306 • The department has requested to purchase a low-speed vehicle (street-legal golf cart) for
 307 \$20,000, which it believes will be of much greater use than the patrol boat in its day-to-
 308 day operations.
 - 309 • The budget for this account is \$57,956 *lower* than the budget proposed in July, and is offset
 310 by \$2,094 in carry-forward funds from FY 23/24.

311 Fire –

- 312 • The department’s multi-year accreditation process is nearly complete. This program began
 313 in FY 21/22 with the Standards of Cover process, and continued in FY 22/23 with the
 314 creation of a Strategic Plan. In FY 23/24, the department initiated the final step of creating
 315 a Self-Assessment Manual. However, the Self-Assessment Manual will not be completed
 316 by the end of FY 23/24, so \$14,900 is being carried forward into FY 24/25 for that purpose.
- 317 • Firefighter salaries are proposed to increase by \$46,709, as a result of contract negotiations
 318 with the local Fire Union, whose contract with the Town expires on September 30, 2024.
 319 The bulk of this comes from enhanced paramedic stipends (\$37,856). The increased salary
 320 results in increases to the amount the Town must pay for FICA and FRS retirement,
 321 resulting in a total increase of \$66,881 over what was proposed initially in July. The goal
 322 is to provide the equivalent benefit to all first responders, include our police officers. The
 323 proposed raise brings them closer to the median of other jurisdictions in Volusia County.
- 324 • The proposed budget includes safety equipment and gear, including \$29,000 for a
 325 replacement fire hose and \$41,000 for a power stretcher.
- 326 • One new leased vehicle is proposed for FY 24/25 to replace the 2013 SUV operated by the
 327 Deputy Chief. The department will continue to lease the one it acquired last year, for a total
 328 of 2 vehicles.
- 329 • Note that the proposed new “Quint 75” ladder truck is to be funded out of the Capital Fire
 330 Equipment Fund, rather than the General Fund.
- 331 • The budget for this account is \$72,978 *higher* than the budget proposed in July, and is
 332 offset by \$14,900 in carry-forward funds from FY 23/24.

333 Building & Code Enforcement –

- 334 • \$65,520 is proposed for various professional services, most of which is being carried
 335 forward from FY 23/24, and includes the following:

- 336 ➤ \$20,750 is carried forward to assist with compliance with the new Community Rating
337 System (CRS) manual. This will ensure the Town maintains its current Class 5 rating,
338 which provides residents in a flood zone with a 25% discount for their flood insurance,
339 and a 10% discount for all other properties.
- 340 ➤ \$3,770 is carried forward for the Watershed Master Plan. The draft plan was presented
341 to the Planning Board and Town Council in June of this year and is substantially
342 complete. The remaining work is to complete all deliverables per the contract in order
343 to receive full grant reimbursement from the Florida Department of Environmental
344 Protection. The plan is part of an effort to improve the Town's CRS rating from a 5 to
345 a 4; this would be one of the best in the nation and provide additional savings for
346 property owners on flood insurance. The drainage improvement projects identified in
347 the plan will also be eligible for future construction funding through the Resilient
348 Florida grant program.
- 349 ➤ \$10,000 is carried forward for updates to drainage code requirements to minimize
350 stormwater impacts on existing properties. This will be completed by the same
351 consultant hired for the Watershed Master Plan as an add-on task.
- 352 ➤ \$5,000 is proposed for new investigative services for Code Enforcement, as a new
353 tactic to find and prosecute unpermitted short-term rentals.
- 354 • No new leased vehicles are proposed for FY 24/25. The division will continue to lease the
355 two vehicles it acquired last year.
- 356 • The budget for this account is *\$4,596 lower* than the budget proposed in July, offset by
357 \$37,220 in carry-forward funds from FY 23/24.

358 Public Works –

- 359 • A number of projects initiated in FY 23/24 will be completed in FY 24/25, with the
360 remaining funding to be carried forward to the new fiscal year. This includes:
 - 361 ➤ \$106,125 carried forward for engineering design and construction of the one-way storm
362 drain valves (Phase 1) on low-lying streets such as Old Carriage Road, Anchor Drive,
363 and other locations. The valves will prevent water from the Halifax River from backing
364 up into these streets during storm surges and King Tide events.
 - 365 ➤ \$40,625 carried forward for design and construction of the retention pond excavation
366 project. These funds will need to be supplemented by an additional \$50,000 this year
367 to cover the full estimated cost. Excavating the Town's retention ponds will clear out
368 the 1-2 feet of organic muck deposits that has built up since the ponds were created,
369 which will improve the ability of stormwater to percolate into the ground.
 - 370 ➤ \$35,000 carried forward for the new back-up generator at the Community Center. This
371 is the Town's match to the \$20,000 legislative appropriation approved in 2023. It has
372 taken much longer than expected to finalize the grant agreement with the Florida
373 Department of Emergency Management, the department responsible for distributing
374 state funds appropriated for emergency management and response.
- 375 • \$16,000 is proposed to paint the buildings at the Ponce Inlet Historical Museum, which
376 have not been repainted since they were first renovated in 2010. This expense was
377 originally proposed but not included in the FY 23/24 budget. However, the need has only
378 increased. This year some of the exterior boards needed patching and replacing due to rot
379 and weathering. Now that the exterior has been repaired, a new coat of exterior paint will
380 protect these 100-year-old structures through the end of the Town's ECHO grant obligation
381 in 2028.

382 • The budget for this account is \$38,479 higher than the budget proposed in July, but is offset
383 by \$187,057 in carry-forward funds from FY 23/24.

384 Parks & Recreation –

385 • \$30,000 is proposed for repairs and maintenance of the town’s parks; repair of the tennis
386 courts at Pollard Park (\$10,000); repainting the entrance signs at Ponce Preserve and
387 Timucuan Oaks; mulch replenishment at the dog park twice per year, and other
388 miscellaneous repairs.

389 • \$92,694 is proposed for the emergency boardwalk piling repairs at Ponce Preserve using
390 carry-over funds and resurfacing the tennis court at Pollard Park.

391 • \$27,355 is proposed for non-capital equipment purchases, including decorative utility box
392 wraps recommended by the CSB (\$9,000); \$6,855 in carry-over funds to replace
393 interpretive signs at Ponce Preserve and other locations; court rollers and windscreens, a
394 new podium and speakers for events; holiday decorations; and other needs.

395 • The budget for this account is \$89,459 higher than the budget proposed in July, offset by
396 \$94,549 in carry-forward funds.

397

398 Special Funds

399

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

- 402 1) To receive revenue from non-ad valorem sources, such as the Local Option Gas Tax funds and
403 Land Acquisition Fund, which also have restrictions on how such funds can be used;
- 404 2) To pay for on-going operating expenses related to a specific Town function or service, such as
405 the Water Operations and Maintenance (water utility) Fund;
- 406 3) To ensure money is saved over time for large expenditures, such the Fire Capital Equipment
407 Fund;
- 408 4) To account for expenditures and reimbursements for a one-time project or event, such as the
409 S. Peninsula Sidewalk Fund and the Hurricane Ian Fund; and
- 410 5) To pay off long-term debt, such as the Town Hall Loan (debt service) fund;

411

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

415

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

417 This is a restricted fund used for certain types of road expenditures; \$85,000 is budgeted for debt
418 service associated with the Town’s stormwater loan. Each year the Town receives a share of the gas
419 taxes collected in Volusia County. Beginning in 2021, the distribution formula for Volusia County
420 cities was revised based solely on the proportion of road miles in each jurisdiction. mileage. Previously,
421 the formula also included other factors such as population and assessed property values. The rates
422 between 2012-2026 are adopted by interlocal agreement, which the Town officially adopted per
423 Resolution 2021-04. This change negatively affects land-locked jurisdictions with no room for
424 expansion such as Ponce Inlet and Daytona Beach Shores. The Town’s share was reduced to 0.582%
425 in FY 22 and drops each year until FY 26 when the share is 0.298%. The annual adjustment after
426 8/31/26 will be adjusted automatically each year based on the ratio of lane miles of public roads
427 maintained by all participating municipalities. The gas tax funds will continue to see declining revenue

428 over time as the Town's proportion of roads decreases as other communities expand. The budget for
429 this fund is *the same* as the budget proposed in July.

430
431 Local Option Gas Tax (.05 cent) Fund - 003
432 This is a restricted fund used for certain types of road-related expenditures; \$21,155 is proposed to
433 close out the Ponce de Leon septic-to-sewer fund, while \$7,000 is budgeted for debt service associated
434 with the Town's stormwater loan. The budget for this fund is *\$21,155 higher* than the budget proposed
435 in July.

436
437 Donations Fund - 005
438 In past years, this fund was primarily used for the Christmas parade donations and expenditures. Now
439 that the parade receives private-sector sponsorship, the fund is not needed for that purpose.
440 Nonetheless, the fund still remains to receive donations for certain departments/categories. The
441 reserve/fund balance in each category is tracked pursuant to its specific income and expenditures. The
442 budget for this fund is *the same* as the budget proposed in July.

443
444 Hurricane Ian – 007
445 This fund was established for accounting purposes related to expenses and reimbursement from
446 damage caused by last year's Hurricane Ian. This fund itemizes all expenditures related to repair of
447 Town structures, debris removal, equipment, and supplies. It shows the revenue received to date from
448 the Town's insurance provider and FEMA. Note that \$131,320 of the reimbursement money received
449 will be transferred back to the sidewalk fund – the Town had pulled money from this account in 2023
450 to fund certain storm-related repairs rather than from the General Fund reserve. The Hurricane Ian fund
451 will close after all repairs are complete and all eligible reimbursements have been received. The budget
452 for this fund is *the same* as the budget proposed in July.

453
454 Disaster Recovery Fund – 008
455 This is a new fund being established to save money for future hurricanes and other disasters, a common
456 practice in other cities. On July 18, 2024, Council approved a one-time transfer of \$100,000 from
457 General Fund reserves into this fund in the amended FY 23/24 budget, per Res. 2024-13. For FY 24/25,
458 a \$25,000 transfer from the Economic Impact Fund is proposed. The budget for this fund is *the same*
459 as the budget proposed in July.

460
461 Tree Bank Fund - 141
462 This is a restricted fund for monies received to mitigate the removal of trees when on-site replacement
463 cannot occur. This fund's budget includes \$8,000 for the creation of a tree replenishment plan for
464 Town-owned properties, and \$4,000 for replacing trees on Town-owned property as needed. The tree
465 replenishment plan will be used to identify gaps in the Town's existing tree canopy (on public property)
466 and opportunities for new plantings. Such a plan has been referenced in the Town's tree preservation
467 regulations for this purpose, but has never been created. The budget for this fund is *the same* as the
468 budget proposed in July.

469
470 Sidewalk Fund - 143
471 This is a restricted fund for monies received when it is not feasible to add a sidewalk in front of a newly
472 developed property, particularly when there are no adjoining sidewalks on either side. Expenditures
473 must be related to the repair, replacement, or extension of sidewalks; \$15,000 is proposed for sidewalk
474 repair around town. These monies may also be used in a future year toward the Town's portion of the
475 South Peninsula Drive sidewalk project if needed. The budget for this fund is *the same* as the budget
476 proposed in July.

477
478 Parks & Recreation Fund - 144
479 This is a restricted fund to receive one-time impact fees collected with newly developed properties to
480 improve the Town's parks and recreation facilities. The Town charges \$347.81 per new single-family
481 construction and \$262.88 per unit for multi-family construction. The budget for this fund is *the same*
482 as the budget proposed in July.

483
484 Community Center Fund - 145
485 This fund was established to support the operation and maintenance of the Community Center. The
486 Town has a contractual partnership with Ponce Inlet Community Center, Inc (PICCI) to operate and
487 maintain the building. The Town pays for general insurance, 75% of the electric bill, and
488 repairs/maintenance for the building, while PICCI covers the full cost of water service, 25% of the cost
489 of electric service, and 100% of the insurance policy for activities in the Center. There is a proposed
490 transfer of \$71,680 from the General Fund for FY 24/25, part of which will be used for to repair the
491 roof and ceiling damaged in early August, new landscaping around the parking lot, and replacement
492 gutters. The budget for this fund is *\$25,000 higher* than the budget proposed in July.

493
494 Historical Museum Fund - 146
495 This fund was established to support operations at the Ponce Inlet Historical Museum, located at 143
496 Beach Street. The Museum brings in very minimal revenue through donations and charges only for
497 classes, so its operations must be funded through transfers from the General Fund. This year, a transfer
498 of \$114,200 is proposed, \$54,000 of which is intended to replace the rotting boardwalk and perimeter
499 fencing. The budget for this fund is *the same* as the budget proposed in July.

500
501 Police Education Fund - 160
502 This is a restricted fund for monies received from court processed citations and criminal cases. Per
503 state law, expenditures must be related to police education and training. The budget for this fund is *the*
504 *same* as the budget proposed in July.

505
506 Debt Service – Stormwater Improvements Loan Fund - 201
507 This fund was established pursuant to state revolving fund loan requirements for debt service. Local
508 option fuel tax revenues, refuse rate revenues, and sewer administrative fee revenues were pledged by
509 the Town in 2005 for repayment of this loan (\$156,586/year). FY 23/24 will be the 19th year of this
510 20-year loan, which has a 2.7% interest rate. The budget for this fund is *the same* as the budget proposed
511 in July.

512
513 Debt Service – Town Hall Loan Fund - 203
514 This fund was established pursuant to loan requirements for debt service. Funding from the Land
515 Acquisition Fund was pledged by the Town in 2004 for repayment of this loan (\$328,400/year). FY
516 24/25 will be the final year of this 20-year loan. The budget for this fund is *the same* as the budget
517 proposed in July.

518
519 Land Acquisition Fund - 302
520 This restricted fund was established via Resolution 2003-05 with the following purpose:

521 All revenue generated and collected by the town from franchise fees for the collection of
522 garbage and the public service tax on the sale of electricity, metered natural gas, liquefied
523 petroleum and manufactured gas shall be deposited into the town public land acquisition and
524 facility fund, and shall be expended from that fund only for the purposes of acquiring real

525 estate, construction of public facilities and payment of administrative, engineering and legal
526 expenses related to those tasks. In the event of a natural disaster or financial emergency, the
527 town manager may request the town council to permit the expenditure of funds from the town
528 public land acquisition and facility fund for other purposes and the town council may grant this
529 request only by a four-fifths vote of the members present. The town manager is authorized to
530 make expenditures from this fund within the parameters of this section.

531 The annual transfer from this fund to the Town Hall Debt Service fund is budgeted for FY 24/25. In
532 addition, this fund will be used to pay for the Public Works Building “B” design and construction,
533 including a replacement generator and locker rooms. Paying from this fund rather than the General
534 Fund means it does not affect the ad valorem millage rate. The budget for this fund is *the same* as the
535 budget proposed in July.

536
537 Capital Fire Equipment Fund - 305

538 This fund was established to save up for the purchase of Fire/EMS equipment and vehicles (e.g.,
539 ambulance, fire engine). Such equipment does not need to be replaced often, but when it does it can
540 have a highly disproportionate impact on a single year’s budget. In the past, the fund has been used to
541 purchase Self-Contained Breathing Apparatus (SCBA) gear and replacement monitors/defibrillators.
542 In FY 24/25 it will be used to make the first \$159,000 annual payment for the 75’ Quint ladder truck
543 and purchase \$51,000 worth of gear to outfit it. This vehicle is available for delivery now, and will be
544 financed through a multi-year lease-purchase arrangement. Staff is also putting out a Request for
545 Proposals to see if more favorable financing options are available. This apparatus was recommended
546 by the ESAB to replace the current fire engine which is now 15 years old and experiences regular and
547 expensive maintenance issues. A “quint” fire truck is an apparatus that combines the equipment
548 capabilities of a ladder truck and the water-pumping ability of a fire engine. It features five main tools
549 to carry out firefighting functions: pump, water tank, fire hose, aerial device, and ground ladders. The
550 ladder in particular will be useful for fire suppression and rescues on multi-story buildings. The
551 budgeted amount for this fund is *the same* as in July.

552
553 Capital Facility Maintenance Fund - 307

554 This fund was established at the direction of Council to build a reserve for capital maintenance and
555 repair needs of various town facilities, including otherwise unplanned capital equipment replacement
556 requirements (e.g., air conditioners, generators, etc.). Last year it was used to repair and replace the
557 Town Hall HVAC evaporator coil, the Police Department HVAC heater, and the Fire Department
558 HVAC system. The amended FY 23/24 budget includes a year-end \$27,900 transfer from this fund to
559 General Fund, leaving \$54,860 available in this fund for FY 24/25 if needed. The budget for this fund
560 is *the same* as the budget proposed in July.

561
562 Ponce de Leon Circle Septic-to-Sewer Project – 309

563 This fund was established for the gravity sewer project on this street. This project is now complete.
564 \$21,155 is being transferred from the \$0.05 gas tax fund to close out this fund. The budget for this fund
565 is *\$21,155 higher* than the budget proposed in July.

566
567 Economic Impact Funds - 310

568 This fund was initially created to segregate the Town’s Coronavirus Relief Funds, which were provided
569 as part of the American Rescue Fund Act (ARPA). The Town Council allocated these funds through
570 Resolution 2022-06 for design of the septic-to-sewer master plan, Police and Fire radios, Energov
571 software and hardware (servers), and for the S. Peninsula sidewalk project. For FY 24/25, \$18,400 is
572 proposed to be carried over to complete the Energov software update. Another \$25,000 is proposed for

573 transfer to the new Disaster Recovery Fund while \$110,000 will go to the Capital Fire Equipment
574 Fund. The budget for this fund is *\$3,150 lower* than the budget proposed in July.

575

576 South Peninsula Drive Sidewalk Grant Match Fund – 311

577 The Town has pledged a 15% match to the River-to-Sea TPO for this project. Per the interlocal
578 agreement with Volusia County approved this past May, the Town will be able to fulfill its 15% match
579 requirement by paying for 100% of the survey and design costs, while the County will administer the
580 project as a whole. The current estimate for the design is \$1,120,800. The agreement also requires the
581 Town to reimburse County staff for its time to manage the project on the Town’s behalf, currently
582 estimated at \$160,000. The survey work began in August 2024 and is expected to finish in December.
583 Once the survey is complete, the County will hire an engineer to finalize the design. The costs accrued
584 to date are shown in the amended budget for FY 23/24. Funding will come from a \$170,000 transfer
585 from the General Fund along with \$1,089,197 that has been saved over time for this purpose. The
586 budget for this fund is *\$167,360 higher* than the budget proposed in July.

587

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

589 This is a new fund being created to manage the \$10.4 million SRF loan (100% principal forgiveness)
590 funds and construction expenditures for this project. After being authorized by the Town Council in
591 June 2024, staff has now submitted the loan application to FDEP. Once the loan agreement between
592 FDEP and the Town has been executed (anticipated November 2024) the construction can be put out
593 for bid. Staff is proposing to split the construction into two phases over two years, with the first phase
594 (\$5,200,000) proposed for funding in FY 24/25. \$27,818 is being carried forward to FY 24/25 on the
595 for the Town Engineer to continue providing funding/grant management assistance. The proposed
596 budget for this fund is *\$27,818 higher* than the budget proposed in July.

597

598 Water Operating & Maintenance Fund - 401

599 This fund operates as a semi-enterprise fund to segregate the Town’s water revenues and allocated
600 expenditures that support the Town’s delivery of water utility services. The rates for water service have
601 been established to cover the Town’s internal service delivery costs, the payment to the City of Port
602 Orange for the wholesale purchase of water, and the debt service for the 2016 water system
603 improvement project (\$62,000/year). The Water Utility sales revenue amount accounts for the future
604 rate increase from Port Orange that takes effect on January 1, 2025. The proposed budget also includes
605 a \$10,000 carry-forward for the Water Supply Work Plan, which is required to be updated with the
606 Town’s comprehensive plan. At the recommendation of the Town’s water rate consultant, repair and
607 maintenance costs are now paid out of a separate Repair & Replacement Fund, which was established
608 last year for that purpose. For FY 24/25, \$135,900 is proposed to be transferred to the R&R Fund. The
609 proposed budget for this fund is *\$52,546 lower* than the one proposed in July.

610

611 Refuse Fund - 402

612 This fund operates as a semi-enterprise fund to segregate the town’s waste collection revenues and
613 expenditures. The Town has also pledged \$12,500 annually from this fund for the stormwater debt
614 service. The Town’s current contract with Waste Pro began in 2019 and was recently extended by the
615 Town Council through September 30, 2029. Last year the Town increased its rates to \$35/month, which
616 was intended to cover increased rates from Waste Pro along with increased fuel costs and landfill
617 tipping fees. The Town’s new rate provides sufficient revenue to provide a hazardous waste pick-up
618 and paper shredding event, as desired by residents. The contract allows for modifications at any time.
619 The proposed budget for this fund is *the same* as the budget proposed in July.

620

621 Sewer Fund - 403

622 This fund operates as a semi-enterprise fund to segregate the sewer revenues and impact fees collected
623 by the Town for a direct pass-through payment to the City of Port Orange. The Town will receive an
624 administrative fee of \$24,832 from Port Orange for this payment processing. The administrative fee is
625 first used to meet an annual pledge of \$12,500 for the Town’s stormwater debt service obligation and
626 the remainder is transferred to the General Fund to support the administration of this billing service.
627 Pursuant to interlocal agreement, sewer rates are set by the City of Port Orange and adopted as-is by
628 the Town. The City of Port Orange increased its sewer rates last year and is doing so again next year,
629 effective January 2025. The proposed budget for this fund is *the same* as the budget proposed in July.

630
631 Water Expansion Fund - 404
632 This is a restricted fund for impact fees assessed to support the Town’s water infrastructure system.
633 The Town increased its impact fees and connection fees earlier this year to match recent increases by
634 the City of Port Orange. The Town charges an impact fee of \$1,018 per new residential unit. The Town
635 also collects impact fees of \$1,931 per unit on behalf of the City of Port Orange. All monies received
636 from this impact fee can only be expended for making major emergency repairs, extending or
637 oversizing the system, separating or constructing new additions to the treatment plant or distribution
638 system, payment of any such fees as required by contractual agreement, or for the expansion,
639 improvement and maintenance of the operation and administration of the water system. The proposed
640 budget for this fund is *the same* as the budget proposed in July.

641
642 Water Renewal & Replacement Fund – 405
643 This new fund was created in FY 23/24 at the recommendation of the Town’s water rate consultant.
644 The “R&R” fund is intended to pay for all repair and maintenance expenses related to the water system,
645 including equipment, vehicles, and hydrants. It is also used to maintain healthy reserves for water
646 system operations. In prior fiscal years, these expenses were paid out of the Water Operating &
647 Maintenance Fund (#401). For FY 24/25, \$135,900 is proposed to purchase 4 replacement hydrants
648 (\$8,000 each), 1 new hydrant meter (\$6,000), 1 new auto-flusher (\$15,000), and add \$25,000 transfer
649 to reserves. The proposed budget for this fund is *\$60,000 lower* than the one proposed in July.

650
651 Debt Service – Water System Improvements Fund – 411
652 This fund was established in 2015 pursuant to the state revolving fund loan requirements for debt
653 service. The water fund is the only revenue source that was pledged by the Town for repayment of this
654 loan (\$61,828/year). FY 24/25 will be the 8th year of this 20-year loan, which has a 1.01% interest rate.
655 The proposed budget for this fund is the same as the budget proposed in July.

656
657 Conclusion

658
659 The budget for Fiscal Year 24/25 is balanced with a proposed millage rate of **6.4769**, which is intended
660 to maintain or enhance the level of service provided by the Town government to its residents and
661 property owners. At a 95% collection rate, the proposed millage will produce \$8,215,589 in ad valorem
662 revenue. The Town’s current millage rate is 6.2779 and the roll-back rate (RBR) is 5.8037. The
663 proposed millage rate is 11.60% above RBR.

664
665 After reviewing the full proposal, if Council wishes to consider an increase or decrease in the budget
666 or millage rate, note that each one-tenth mill equals \$126,844 in revenue at a 95% collection rate. This
667 is the collection percentage relied upon historically for budgeting purposes. At 95%, the proposed
668 millage will produce \$8,215,589 in ad valorem revenue.

669

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

675
676 This proposed budget is the product of many months of work and includes the valuable input of all
677 department heads, the Town Council, and the public. Operational needs, level of service, and quality
678 of life, are all considerations in the balancing process. We welcome your questions, comments, and
679 ultimately your direction as we go forward in this annual millage rate and budget adoption process.
680 Thank you.

Attachments:

1. Summary of the Town's Reserve Funds (April 2024)
2. Millage rate projected revenue calculations for FY 24/25
3. General impact of millage rate at 6.4769 mills
4. Summary of changes from July budget workshop
5. Unfunded items deferred to future years

ATTACHMENT 1

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

ATTACHMENT 2

Millage rate projected revenue calculations for FY 24/25

Millage Rate Estimates for Fiscal Year 24/25				
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		5.8037		
Proposed millage scenarios based on preliminary estimates:				
	Proposed Millage Rate	Ad Valorem Proceeds	95% Proceeds	% Increase over RBR
	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%
	6.7473	9,009,028	8,558,577	16.26%
	6.7000	8,945,873	8,498,579	15.44%
	6.6500	8,879,113	8,435,157	14.58%
	6.6250	8,845,733	8,403,446	14.15%
	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%
	6.4930	8,669,486	8,236,011	11.88%
	6.4769	8,647,989	8,215,589	11.60%
	6.4457	8,606,331	8,176,014	11.06%
	6.4000	8,545,312	8,118,046	10.27%
	6.3994	8,544,511	8,117,285	10.26%
	6.0000	8,011,230	7,610,668	3.38%
	6.2779	8,382,283	7,963,169	8.17%
	6.2000	8,278,271	7,864,357	6.83%
	6.1339	8,190,014	7,780,513	5.69%
	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%
	5.8037	7,749,129	7,361,673	0.00%
	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	

ATTACHMENT 3

Impact of 6.4769 Millage Rate

General Maximum Impact of Millage Rate - FY 24/25						
Proposed Rate	6.4769					
Prior year tax rate	6.2779					
Homesteaded Properties currently assessed below market value						
2023 - Ponce Inlet Taxes		Proposed 2024- Ponce Inlet Taxes				
Assessed Taxable Value	Minus Homestead	Taxes Paid to Ponce	3% Assessed Increase	Minus \$50,000 Homestead	Taxes Paid to Ponce	Difference
\$1,000,000	\$950,000	\$5,964	\$1,030,000	\$980,000	\$6,347	\$383
\$750,000	\$700,000	\$4,395	\$772,500	\$722,500	\$4,680	\$285
\$500,000	\$450,000	\$2,825	\$515,000	\$465,000	\$3,012	\$187
\$375,000	\$325,000	\$2,040	\$386,250	\$336,250	\$2,178	\$138
\$250,000	\$200,000	\$1,256	\$257,500	\$207,500	\$1,344	\$88
Non-Homesteaded Properties currently assessed at prior year market rate						
2023 - Ponce Inlet Taxes		Proposed 2024 - Ponce Inlet Taxes				
Assessed Taxable Value	Taxes Paid to Ponce	10% Increase (Average Townwide)			Taxes Paid to Ponce	Difference
\$1,000,000	\$6,278	\$1,100,000			\$7,125	\$847
\$750,000	\$4,708	\$825,000			\$5,343	\$635
\$500,000	\$3,139	\$550,000			\$3,562	\$423
\$375,000	\$2,354	\$412,500			\$2,672	\$318
\$250,000	\$1,569	\$275,000			\$1,781	\$212

ATTACHMENT 4

FY 24/25 BUDGET REDUCTIONS (MILLAGE 6.4769)

Department	Original	Revised Amount	Difference	Description	Addition/Reduction
Revenue					
	\$ -	\$ (50,000)	\$ (50,000)	Grant Reimbursement - Adaptation Action Plan	\$ (66,554)
	\$ -	\$ (20,000)	\$ (20,000)	Grant Reimbursement - Community Center Generator	
	\$ (38,451)	\$ (35,005)	\$ 3,446	Transfer from Water Fund (401) 5% IT Dept. Budget	
Legislative					
	\$ 8,900	\$ -	\$ (8,900)	Hosting Volusia League of Cities Dinner	\$ (8,900)
Admin					
	\$ -	\$ 6,750	\$ 6,750	HR General Employee Training	\$ 6,750
Legal					
	\$ 150,000	\$ 200,000	\$ 50,000	General Legal Services	\$ 50,000
IT					
	\$ 14,300	\$ -	\$ (14,300)	Civic Plus software for meeting agenda mgmt.	\$ (67,900)
	\$ 7,000	\$ -	\$ (7,000)	PTP Wireless (Funded in FY23/24)	
	\$ 9,000	\$ -	\$ (9,000)	3 Toughbooks (Funded in FY23/24)	
	\$ 1,800	\$ -	\$ (1,800)	Router for Fire Dept (Funded in FY23/24)	
	\$ 1,800	\$ -	\$ (1,800)	Cisco Firewall (Funded in FY23/24)	
	\$ 5,000	\$ -	\$ (5,000)	WIFI Controller (Funded in FY23/24)	
	\$ 3,000	\$ -	\$ (3,000)	APC Battery for Server Room	
	\$ 15,000	\$ -	\$ (15,000)	Additional outdoor public security camera for parks	
	\$ 11,000	\$ -	\$ (11,000)	Replacement plotter/scanner (keeping current)	
Police					
	\$ 27,000	\$ -	\$ (27,000)	Overtime for Officers manning Public Safety Vessel	\$ (14,714)
	\$ 40,000	\$ -	\$ (40,000)	Public Safety Vessel	
	\$ 15,500	\$ -	\$ (15,500)	Electronic Message board (Funded in FY23/24)	
	\$ -	\$ 47,786	\$ 47,786	Salary Adjustments as a result of negotiations	
	\$ -	\$ 20,000	\$ 20,000	Golf Cart	
Fire					
	\$ -	\$ 66,881	\$ 66,881	Salary Adjustments as a result of negotiations	\$ 60,131
	\$ 15,950	\$ 9,200	\$ (6,750)	Fire Dept Flood Insurance	
Building					
	\$ 13,051	\$ -	\$ (13,051)	Leased Vehicle	\$ (13,051)
Public Works					
	\$ 100,000	\$ -	\$ (100,000)	Stormwater Valve Phase 2	\$ (111,000)
	\$ 11,000	\$ -	\$ (11,000)	Public Works electric gate motors (funded FY23/24)	
Parks					
	\$ 3,000	\$ -	\$ (3,000)	Kayak staging area at boat ramp	\$ (3,000)
Townwide					
	\$ 520,974	\$ 501,355	\$ (19,619)	Townwide General Liability & Workers Comp Ins	\$ (19,619)
Total Reductions					\$ (187,857)

ATTACHMENT 5

Unfunded Requests

The following is a list of needs identified by various departments from earlier this year that are proposed for deferral to a future budget year.

• Hosting Volusia League of Cities Dinner	\$8,900
• CivicPlus Agenda & Meeting Mgmt. software	\$14,300
• Additional 6 security cameras	\$15,000
• Fire Dept. replacement cascade system	\$60,000
• Fire Dept. bunker gear dryer	\$15,000
• Additional leased vehicle for Building & Code Division	\$13,050
• Storm drain one-way valves, Phase 2	\$100,000
• 2 additional automatic water line flushers	\$30,000
• Kayak staging area at boat ramp	\$3,000
• Ponce Preserve gazebo roof replacement (3 of 6)	\$35,000
• Design and construction of Public Works parking lot expansion	<u>\$110,000</u>
TOTAL	\$404,250

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RESOLUTION 2024-15

A RESOLUTION OF THE TOWN OF PONCE INLET, VOLUSIA COUNTY, FLORIDA ADOPTING THE TENTATIVE MILLAGE RATE FOR THE LEVYING OF AD VALOREM PROPERTY TAXES FOR MUNICIPAL PURPOSES ON ALL TAXABLE PROPERTY WITHIN THE TOWN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; STATING THE PERCENTAGE BY WHICH THE MILLAGE TO BE LEVIED IS ABOVE OR BELOW THE ROLLED BACK RATE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTING RESOLUTIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

14 **WHEREAS**, Florida law requires the Town Council of the Town of Ponce Inlet, Florida,
15 to pass a resolution or ordinance establishing the tentative millage rate for levying ad valorem
16 property taxes for municipal purposes on all taxable property within the Town limits of the Town
17 of Ponce Inlet, Florida, for the fiscal year beginning October 1, 2024, and ending September 30,
18 2025; and

19 **WHEREAS**, Florida law requires said resolution or ordinance to state the millage rate to
20 be levied, and also, to state the percentage by which the millage rate to be levied is above the
21 rolled-back rate as computed pursuant to Florida law; and

22 **WHEREAS**, the Town Council of the Town of Ponce Inlet, Florida, has duly considered
23 the budgetary requirements of the Town and is now acting in accordance with the terms, provisions
24 and procedures contained in Section 200.065, Florida Statutes at this duly advertised public
25 hearing.

26 **NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE**
27 **TOWN OF PONCE INLET, FLORIDA:**

28 **SECTION 1. ADOPTING THE TENTATIVE AD VALOREM PROPERTY TAX**
29 **MILLAGE RATE**

30 The tentative millage rate for the Fiscal Year commencing on October 1, 2024 through
31 September 30, 2025 is **6.4769 mills**, which equals \$6.4769 per \$1,000 of assessed valuation for
32 the purpose of raising income in the sum of \$8,215,589 at a 95% collection rate.

33 **SECTION 2. PERCENTAGE BY WHICH THE MILLAGE TO BE LEVIED IS**
34 **ABOVE OR BELOW THE ROLLED BACK RATE**

35 The percentage by which this millage rate to be levied is above the rolled-back rate of
36 5.8037 mills is 11.60%.

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SECTION 3. SEVERABILITY

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

SECTION 4. CONFLICTING RESOLUTIONS

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

SECTION 5. EFFECTIVE DATE

This Resolution shall become effective immediately upon adoption.

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

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

Passed this 4th day of September 2024.

Town of Ponce Inlet, Florida

Lois A. Paritsky, Mayor

ATTEST:

Kim Cherbano, CMC
Town Clerk

ORDINANCE 2024-05

AN ORDINANCE OF THE TOWN OF PONCE INLET, FLORIDA INCORPORATING THE FINAL AUDITED BUDGET FOR FISCAL YEAR 2022-2023 WHICH BEGAN ON OCTOBER 1, 2022 AND ENDED ON SEPTEMBER 30, 2023; AMENDING THE BUDGET FOR FISCAL YEAR 2023-2024 WHICH BEGAN ON OCTOBER 1, 2023 AND ENDS ON SEPTEMBER 30, 2024; ADOPTING THE BUDGET FOR THE FISCAL YEAR 2024-2025 WHICH WILL BEGIN ON OCTOBER 1, 2024 AND ENDS ON SEPTEMBER 30, 2025; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTING ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Fiscal Year 2022-2023 budget has been incorporated within to correspond exactly to its audit, as presented to the Town Council on April 18, 2024; and

WHEREAS, an end-of-year review of the budget has been completed in consideration of actual revenues and expenditures to date and the anticipated funding needs for the last weeks of the current fiscal year 2023-2024, carrying forward certain projects which will not be completed by fiscal year-end; and

WHEREAS, it has been determined by the Town Council of the Town of Ponce Inlet that the proposed Fiscal Year 2024-2025 budget is necessary to provide essential services for the Town; and

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

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

SECTION 1. INCORPORATING THE FINAL AUDITED BUDGET FOR THE FISCAL YEAR 2022-2023.

The Town’s auditors presented a complete financial audit for Fiscal Year 2022-2023 to the Town Council on April 18, 2024, and this final audited budget has been incorporated into the attachment and is hereby approved by the Town Council.

SECTION 2. AMENDING THE BUDGET FOR THE FISCAL YEAR 2023-2024.

An end-of-year amendment to the budget of Fiscal Year 2023-2024 in the amount and manner set out in the attachment is hereby approved by the Town Council.

36 **SECTION 3. ADOPTING THE BUDGET FOR THE FISCAL YEAR 2024-2025.**

37 The Town budget for the Fiscal Year 2024-2025 for the Town of Ponce Inlet, Florida set
38 forth in the attachment is hereby adopted.

39 **SECTION 4. SEVERABILITY**

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

43 **SECTION 5. CONFLICTING ORDINANCES**

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

45 **SECTION 6. EFFECTIVE DATE**

46 This Ordinance shall become effective upon adoption.

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

- 50 Mayor Paritsky, Seat #1 _____
- 51 Councilmember Milano, Seat #2 _____
- 52 Councilmember White, Seat #3 _____
- 53 Councilmember Villanella, Seat #4 _____
- 54 Vice-Mayor Smith, Seat #5 _____

55 Passed upon first reading this 4th day of September 2024.

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

- 59 Mayor Paritsky, Seat #1 _____
- 60 Councilmember Milano, Seat #2 _____
- 61 Councilmember White, Seat #3 _____
- 62 Councilmember Villanella, Seat #4 _____
- 63 Vice-Mayor Smith, Seat #5 _____

64 Passed and adopted upon second reading this 19th day of September 2024.

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Town of Ponce Inlet, Florida

Lois A. Paritsky, Mayor

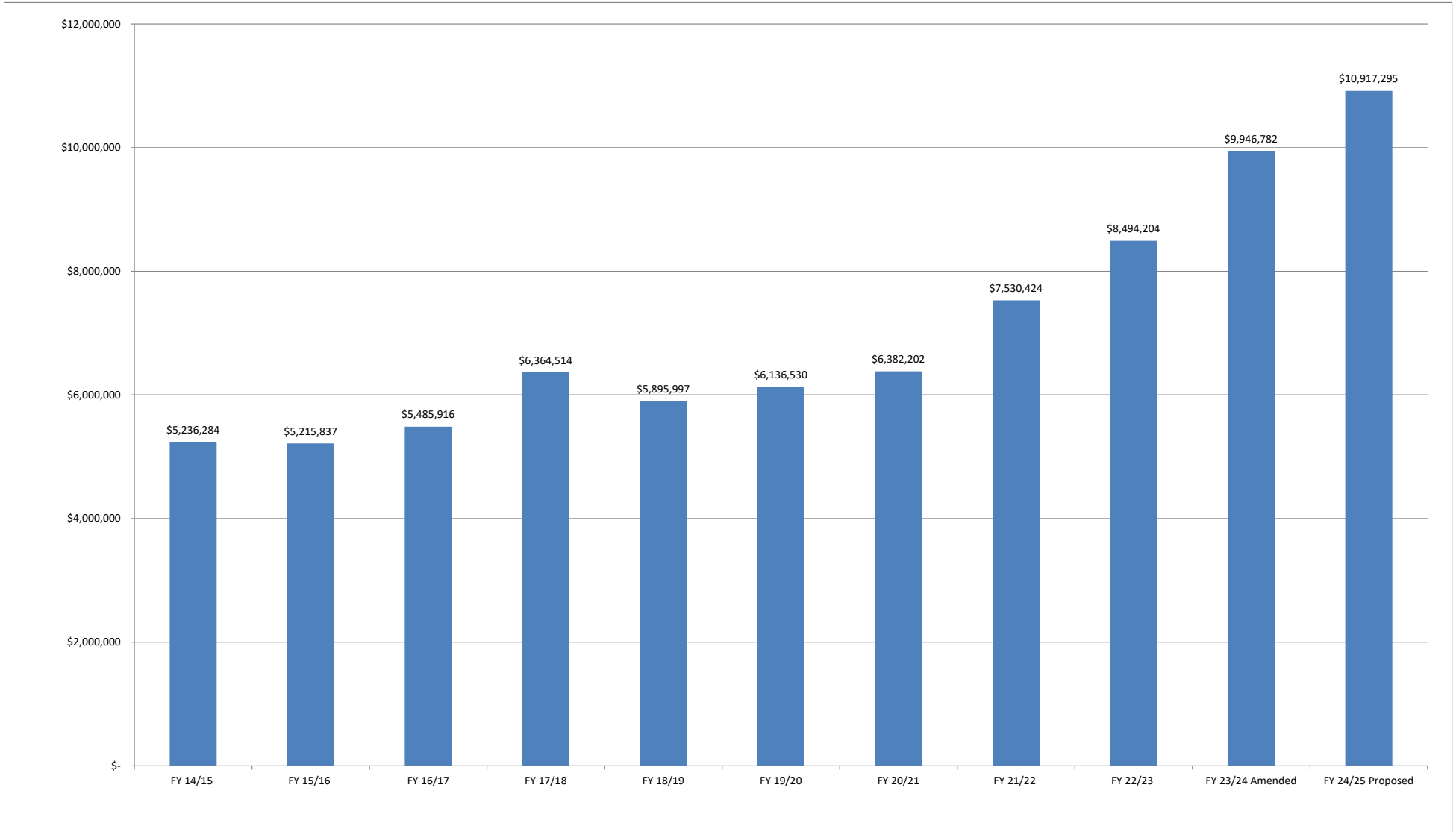
ATTEST:

Kim Cherbano, CMC
Town Clerk

Town of Ponce Inlet Budget Fiscal Year 2024/2025



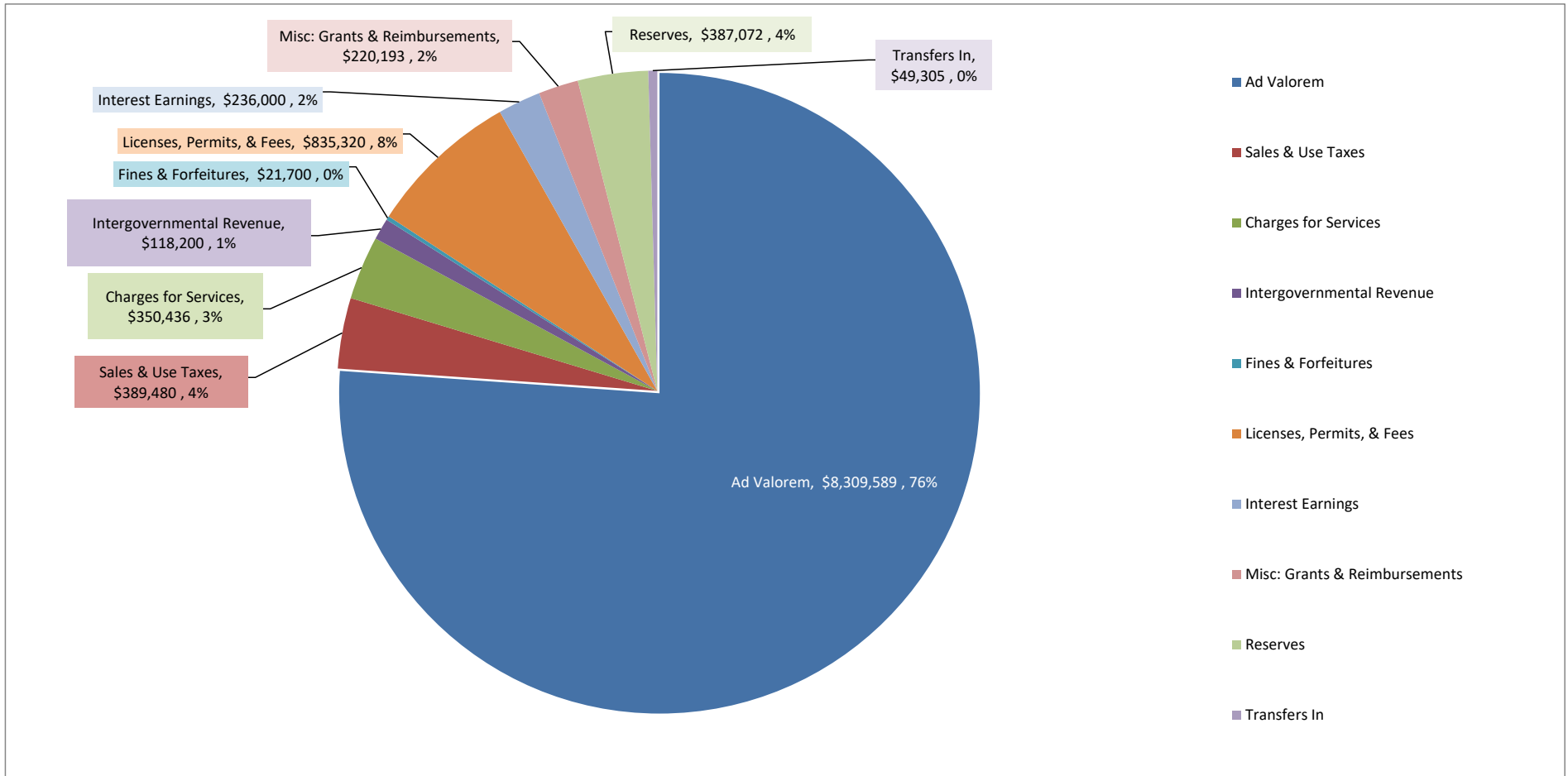
TEN YEAR BUDGET COMPARISON



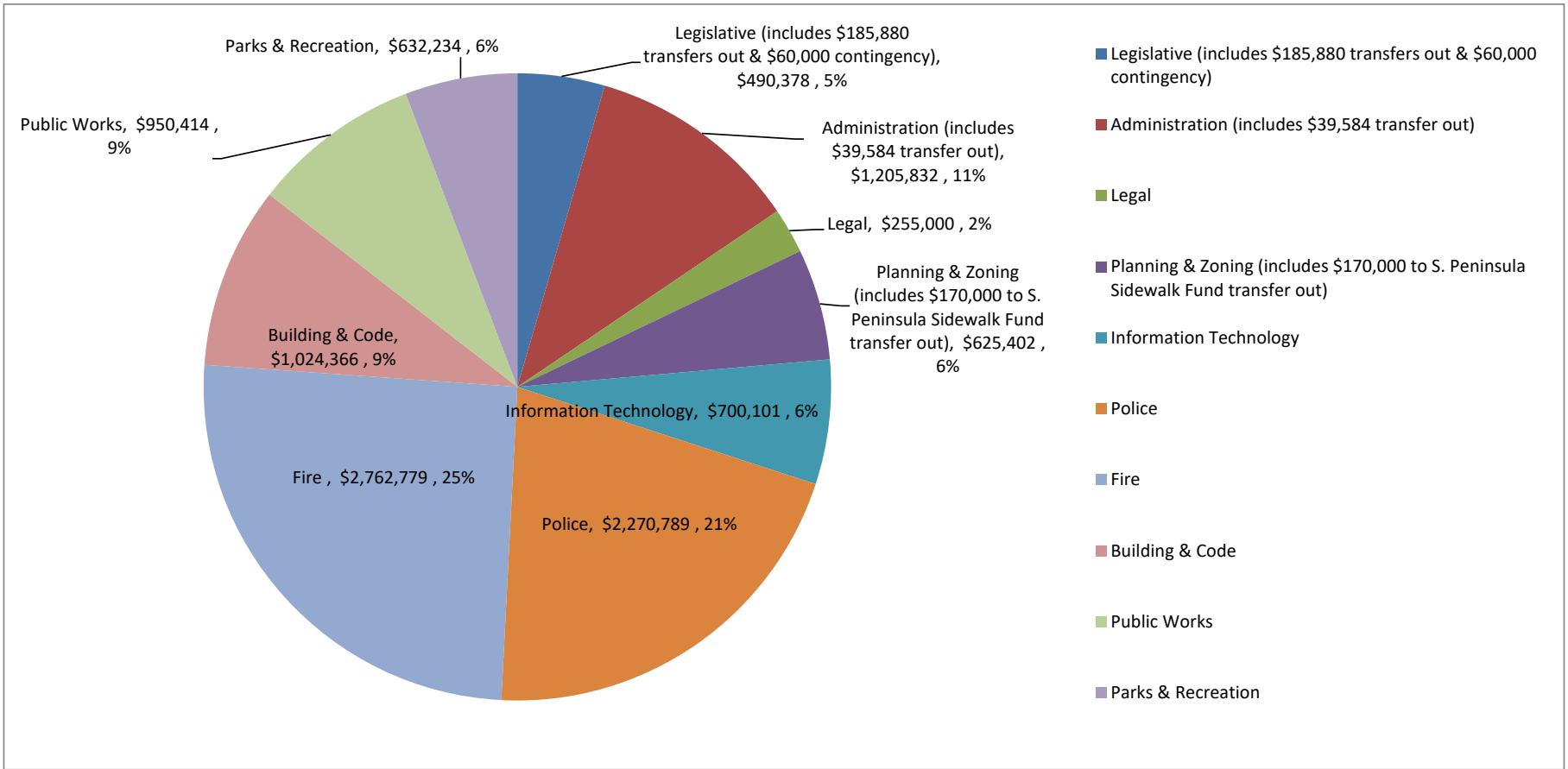
FY 24/25 BUDGET SUMMARY

<u>General Fund:</u>	<u>Revenues</u>		
	Ad Valorem	\$ 8,309,589	76.11%
	Sales & Use Taxes	\$ 389,480	3.57%
	Charges for Services	\$ 350,436	3.21%
	Intergovernmental Revenue	\$ 118,200	1.08%
	Fines & Forfeitures	\$ 21,700	0.20%
	Licenses, Permits, & Fees	\$ 835,320	7.65%
	Interest Earnings	\$ 236,000	2.16%
	Misc: Grants & Reimbursements	\$ 220,193	2.02%
	Reserves	\$ 387,072	3.55%
	Transfers In	\$ 49,305	0.45%
	Total Revenue	\$ 10,917,295	100.00%
	<u>Expenditures</u>		
	Legislative (includes \$185,880 transfers out & \$60,000 contingency)	\$ 490,378	4.49%
	Administration (includes \$39,584 transfer out)	\$ 1,205,832	11.05%
	Legal	\$ 255,000	2.34%
	Planning & Zoning (includes \$170,000 to S. Peninsula Sidewalk Fund transfer out)	\$ 625,402	5.73%
	Information Technology	\$ 700,101	6.41%
	Police	\$ 2,270,789	20.80%
	Fire	\$ 2,762,779	25.31%
	Building & Code	\$ 1,024,366	9.38%
	Public Works	\$ 950,414	8.71%
	Parks & Recreation	\$ 632,234	5.79%
	Total Expenditures	\$ 10,917,295	100.00%
<u>Special Funds:</u>			
	Old Gas Tax	\$ 85,000	
	New Gas Tax	\$ 67,355	
	Donations	\$ 2,700	
	Hurricane Ian	\$ -	
	Disaster Recovery	\$ 25,000	
	Tree Bank	\$ 12,000	
	Sidewalk	\$ 15,000	
	Parks & Recreation	\$ 3,000	
	Community Center	\$ 74,180	
	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	\$ 21,155	
	Economic Impact Fund	\$ 153,400	
	South Peninsula Drive Sidewalk Project	\$ 1,259,197	
	Septic-to-Sewer Phase 1 & 2	\$ 5,227,818	
	Water Operating & Maintenance	\$ 1,912,331	
	Water Renewal & Replacement	\$ 135,900	
	Refuse	\$ 486,300	
	Sewer	\$ 1,178,460	
	Water Expansion	\$ 27,950	
	Water System Improvements Loan Repayment	\$ 62,000	
	Total Special Funds	\$ 12,204,336	

GENERAL FUND REVENUE CHART



GENERAL FUND EXPENDITURE CHART



**GENERAL FUND REVENUES
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	8,215,589	Estimated millage rate of 6.4769 at 95%.
001-0000-311-1000	AD VALOREM-DELINQUENT	83,961	84,000	84,000	94,000	94,000	
001-0000-315-0000	COMMUNICATIONS SERVICE TAX	174,479	179,900	179,900	161,000	161,000	Estimated distribution from State Dept of Revenue
001-0000-316-0000	BUSINESS TAX RECEIPTS	7,887	8,250	8,250	8,250	9,250	Amplified Sound Permit Fees; Business Tax Receipts
001-0000-316-1000	BUSINESS TAX RECEIPTS-PENALTY	25	300	300	180	200	
001-0000-322-0000	BUILDING PERMITS	533,684	360,000	360,000	507,087	360,000	Estimate based upon anticipated return to average post-hurricane permitting levels.
001-0000-323-1000	FRANCHISE FEE - ELECTRIC - FPL	297,212	274,000	274,000	274,000	281,870	Estimate based upon historical receipt
001-0000-323-9000	FRANCHISE FEE - BOAT LIFT	500	500	500	500	500	Sea Love Boat Works
001-0000-329-0000	OTHER PERMITS - SPECIAL EVENTS & GARAGE SALES	290	500	500	500	500	Special events, garage sales, & misc
001-0000-329-1000	OTHER PERMITS - PLANNING & ZONING	9,035	12,730	12,730	5,260	8,000	Estimate based upon various applications: variances; tree removal permits, final site development plan reviews; boat slip allocations; landscape inspections; solicitation permits; zoning map amendments, etc.
001-0000-329-2000	FEES - RENTAL PROPERTY	182,170	168,800	168,800	168,800	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	950	1,000	Right-of-Way permits
001-0000-334-2000	STATE GRANT - PUBLIC SAFETY	743	2,200	2,200	2,200	2,000	Police Grants: NIJ (National Institute of Justice) Patrick Leahy Grant; BVP Grant.
001-0000-334-2005	STATE GRANT - PLANNING - FDEP	7,300	115,700	115,700	115,700	50,000	Grant reimbursement - Adaptation Action Plan
001-0000-334-2006	STATE GRANT - FDEM	-	-	-	-	20,000	Grant reimbursement - Community Center Generator
001-0000-335-1200	STATE REVENUE SHARING	105,302	110,000	110,000	110,000	113,500	Estimated distribution from State Dept of Revenue. This is comprised of sales taxes & municipal fuel taxes that are collected, allocated, and distributed to local governments. Ponce Inlet's allocation percentage is approximately .017% (based annually on Town's population, sales tax collections, & ability to raise revenue).

**GENERAL FUND REVENUES
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
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	3,475	3,380	Estimate based upon historical receipt
001-0000-335-1800	STATE LOCAL GOVERNMENT HALF-CENT SALES TAX	235,772	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	8,500	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	3,000	Estimate based upon 1 yr historical receipt
001-0000-338-0000	COUNTY BUSINESS TAX RECEIPTS	3,085	3,000	3,000	271	-	County eliminated business tax receipts tax effective 1/1/24.
001-0000-342-1000	SERVICE CHARGE - POLICE OVERTIME	2,086	3,000	3,000	2,894	3,000	Outside details & assistance during special events
001-0000-342-1100	LAW ENFORCEMENT - MARINE SCIENCE CENTER	6,500	6,500	6,500	6,500	6,500	Payment per agreement between the Town and the County for security checks at the Marine Science Center
001-0000-342-2000	FIRE PROTECTION - PLAN REVIEW	-	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	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	6,000	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	
001-0000-342-6000	AMBULANCE FEES	246,827	238,000	238,000	245,000	255,000	
001-0000-342-9000	OTHER PUBLIC SAFETY CHARGES & FEES	22	150	150	150	150	Reports; Finger prints; Equipment checks;...
001-0000-342-9001	RADON & CERTIFICATION RECOVERY	5,423	6,000	6,000	1,600	1,700	
001-0000-347-2000	SERVICE CHARGE - PAVILLION RENTAL	630	1,000	1,000	420	650	Reservation of pavillions at town parks

**GENERAL FUND REVENUES
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0000-347-4000	SERVICE CHARGE - PUBLIC WORKS OVERTIME	-	225	225	105	200	Assistance during special events
001-0000-349-0000	OTHER CHARGES FOR SERVICE - ADMIN	6,827	7,500	7,500	5,650	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	64,543	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	8,780	10,000	
001-0000-354-0000	FINES - LOCAL ORDINANCE VIOLATION - OTHER	11,250	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	6,700	Parking Citations
001-0000-361-1000	INTEREST	69,146	53,200	53,200	53,200	45,000	
001-0000-361-1100	INTEREST - CD	49,004	45,000	79,498	79,498	100,000	
001-0000-361-3000	NET INC (DEC) IN FAIR VAL - LGIP	87,903	51,124	51,124	103,000	91,000	
001-0000-362-0000	RENTS & ROYALTIES - CELL TOWER	23,185	23,186	23,186	23,186	23,186	Cell tower annual lease (FY 24/25 is the 25 th year of 25-year lease. To be renegotiated); Community Center Lease (\$1).
001-0000-365-0000	SALE OF SURPLUS MAT & SCRAP	25,222	22,935	22,935	22,935	45,000	Sale of surplus equipment
001-0000-366-0000	DONATIONS - GENERAL	2,650	750	750	450	750	Donations for Volunteer Appreciation dinner
001-0000-366-1000	DONATIONS - CHILDREN ACTIVITIES	434	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	3,000	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	12,700	10,000	
001-0000-369-1000	OTHER MISC REVENUES	4,207	600	600	400	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	7,500	

**GENERAL FUND REVENUES
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0000-380-0000	PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES	-	44,282	44,282	44,282	387,072	Carryovers from FY 23/24: Traffic Study - \$3,252; Town Engineer code review for new construction stormwater impacts on existing properties, as requested by Town Council - \$10,000; Design of retention pond excavations - \$2,625; Construction of retention pond excavations - \$38,000; Adaptation Action Plan - \$50,000; Fire Dept. accreditation - \$14,900; Design of stormwater one-way valves - \$6,125.00; Construction of stormwater one-way valves - \$100,000; Community Center generator - \$35,000; Ponce Preserve interpretive signs - \$6,855; Police body cameras - \$2,094; Emergency piling repairs - \$87,694; Town Hall door repairs - \$3,307; Watershed Master Plan - \$3,770; Elevation Certificate review - \$2,700; Community Rating System (CRS) review - \$20,750.
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	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	-	
001-0000-382-9401	TRANSFER FROM FUND 401 (WATER)	70,495	71,421	71,421	35,710	35,005	
	TOTAL GENERAL FUND REVENUES	8,144,935	9,687,284	9,721,782	9,946,782	10,917,295	
	TOTAL GENERAL FUND EXPENSES	8,144,935	9,687,284	9,721,782	9,946,782	10,917,295	

**LEGISLATIVE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	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	5,166	
001-0011-511-2400	WORKERS COMPENSATION	1,500	1,518	1,518	1,518	1,808	Department share of Worker's Comp Insurance
001-0011-511-3100	PROFESSIONAL SERVICES	21,808	24,000	24,000	31,500	36,000	Government Affairs consultant funded for 12 months per Council direction.
001-0011-511-3460	CONTRACTUAL - COPIER CHARGES	1,267	-	-	-	-	Moved to IT Budget FY23/24 Forward
001-0011-511-4000	TRAVEL AND PER DIEM	3,088	3,800	3,800	4,800	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	12,400	Water & Electric (Approx 3% increase above amended 23/24)
001-0011-511-4500	INSURANCE - GENERAL	55,000	79,948	79,948	79,948	80,800	Department share of general insurance package; Includes LH reimbursible amount.
001-0011-511-4700	PRINTING & BINDING	266	330	330	430	363	Business cards, nameplates, etc. (Estimated 10% increase)
001-0011-511-4800	PROMOTIONAL ACTIVITIES	3,845	5,000	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	4,450	Volunteer Appreciation Dinner. See corresponding revenue account 001-0000-366-0000
001-0011-511-4830	PROMOTIONAL ACTIVITIES - VLOC DINNER	-	-	-	-	-	
001-0011-511-5100	OFFICE SUPPLIES	825	850	850	1,850	850	Paper for Council packets and other misc supplies
001-0011-511-5200	OPERATING SUPPLIES	463	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	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	2,000	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	-	-	-	-	-	
001-0011-511-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	
001-0011-511-8200	HOMELESS ASSISTANCE	14,187	14,187	14,187	14,187	14,187	First Step Homeless Shelter
001-0011-511-8210	DONATION - NEWSLETTER	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	71,680	Includes landscaping (10,000); gutters (8,000).Roof/Ceiling Repair (25,000)
001-0011-511-9146	TRANSFER TO MUSEUM FUND - 146	67,000	68,501	68,501	58,501	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	\$35,000 Fire Dept Generator & \$22,987.50 Harbour Village Boardwalk contribution.
	TOTAL	427,104	379,359	319,359	419,359	490,378	

**ADMINISTRATION
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	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	215,766	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	13,500	21,000	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	Accounting Software Trainer & Liasion
001-0013-513-1501	INCENTIVE PAY - ADA COORDINATOR STIPEND	2,211	2,500	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	52,436	
001-0013-513-2200	RETIREMENT	116,668	134,362	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	55,442	66,588	
001-0013-513-2302	DENTAL INSURANCE	884	1,048	1,214	1,289	1,489	
001-0013-513-2303	LIFE AND DISABILITY INSURANCE	2,715	3,587	3,466	3,791	3,872	
001-0013-513-2304	VISION INSURANCE	208	276	331	341	391	
001-0013-513-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	88	108	125	126	154	
001-0013-513-2400	WORKERS' COMPENSATION	2,500	2,530	2,530	2,530	3,020	Department share of Worker's Comp Ins
001-0013-513-3100	PROFESSIONAL SERVICES	23,415	42,400	22,120	20,120	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	40,894	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	Fire Alarm Monitoring & Inspection of Town Hall
001-0013-513-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	3,063	3,600	3,600	3,050	3,600	Off-site storage
001-0013-513-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	1,579	2,100	2,100	2,100	2,100	Imaging documents for permanent retention and online availability
001-0013-513-3440	CONTRACTUAL SERVICES - MUNICODE	2,817	6,500	5,500	5,500	7,600	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	7,580	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	11,340	TM 85%, HR Dir 100% & Finance Director 60%
001-0013-513-4200	POSTAGE SERVICES	2,765	2,700	2,700	3,400	3,285	Percentage attributed to specific department
001-0013-513-4300	UTILITY SERVICES	9,629	9,025	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	Postage machine - Percentage attributed to specific department
001-0013-513-4500	INSURANCE - GENERAL	9,000	11,630	11,630	11,630	11,750	Department share of general insurance package

**ADMINISTRATION
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0013-513-4600	REPAIR AND MAINTENANCE	(6)	-	1,215	1,066	-	
001-0013-513-4700	PRINTING AND BINDING	1,112	1,500	1,500	1,350	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	1,000	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	Legal ads
001-0013-513-4930	OTHER CHARGES AND OBLIGATIONS - ELECTION	4,977	7,000	7,000	7,000	7,000	Election expenses
001-0013-513-4950	BANK SERVICE FEES	36	50	50	200	50	
001-0013-513-5100	OFFICE SUPPLIES	2,034	3,517	3,617	3,617	3,943	Misc office supplies
001-0013-513-5200	OPERATING SUPPLIES	4,344	4,800	7,200	8,000	5,000	Misc operating supplies
001-0013-513-5250	NON-CAPITALIZED EQUIPMENT	1,098	2,000	3,727	3,191	2,500	Office Furniture
001-0013-513-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	4,348	4,600	4,600	4,420	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	9,531	15,725	Conference registrations for above, plus local training opportunities for staff - HR General Employee Training - \$6,750.
001-0013-513-5520	TRAINING - TUITION REIMBURSEMENT	515	2,000	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	Telecommunications tax (\$16,400), cell tower lease (\$23,184)
TOTALS		863,375	1,008,062	1,008,062	1,008,062	1,205,832	

**LEGAL
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	195,000	General Representation & Litigation
001-0014-514-3110	LEGAL SERVICES - CODE ENFORCEMENT	3,314	5,000	5,000	5,000	10,000	Code Enforcement Board Attorney
001-0014-514-3120	LEGAL SERVICES - LABOR	103,475	85,000	85,000	85,000	50,000	Employment Law Attorney
	TOTAL	277,072	290,000	290,000	290,000	255,000	

**PLANNING AND ZONING
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	130,514	143,707	Planning & Development Director - 50% (split with Building dept); Principal Planner - 100%
001-0015-515-1200	REGULAR SALARIES	68,692	80,080	91,796	54,211	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	17,902	
001-0015-515-2200	RETIREMENT	22,018	40,792	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	20,552	
001-0015-515-2302	DENTAL INSURANCE	296	459	334	334	459	
001-0015-515-2303	LIFE AND DISABILITY INSURANCE	1,088	1,716	1,234	1,234	1,495	
001-0015-515-2304	VISION INSURANCE	113	121	88	88	121	
001-0015-515-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	36	48	35	35	47	
001-0015-515-2400	WORKERS' COMP	2,000	2,025	2,025	2,025	2,420	Department share of Worker's Comp Ins
001-0015-515-3100	PROFESSIONAL SERVICES	17,615	13,252	74,252	78,252	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 Carryforward
001-0015-515-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,656	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	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	4,125	9,265	Planning and permitting conference travel for Town Manager, Director, and planning staff
001-0015-515-4020	AUTO ALLOWANCE	1,125	1,950	1,950	1,950	1,950	Director -50% (split with Building dept)
001-0015-515-4200	POSTAGE SERVICES	924	920	920	1,470	1,150	Percentage attributed to specific department
001-0015-515-4300	UTILITY SERVICES	9,629	9,025	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	Portion of postage machine rental
001-0015-515-4500	INSURANCE - GENERAL	7,000	10,175	10,175	10,175	10,450	Department share of general insurance package
001-0015-515-4600	REPAIR & MAINTENANCE	-	300	-	800	300	Repair misc office equipment
001-0015-515-4700	PRINTING AND BINDING	135	750	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	Cost of legal publications in News-Journal for LUDC and small scale comprehensive plan notices, variances, recording fees, commercial development and advertisement of open employee positions
001-0015-515-4950	BANK SERVICE FEES	2,168	1,400	1,400	16,400	14,060	On-line Payments
001-0015-515-5100	OFFICE SUPPLIES	1,939	2,000	2,100	2,600	2,000	Supplies for office (paper, toner, binders, folders, pens, etc.)
001-0015-515-5200	OPERATING SUPPLIES	433	1,250	1,250	1,750	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	750	Misc non-capital purchases
001-0015-515-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,710	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	2,300	7,274	Planning conference registration for Town Manager, Director, and planning staff; planning board member training; GIS and permitting seminars; professional development classes
001-0015-515-6200	BUILDING IMPROVEMENTS	-					
001-0015-515-9311	TRANSFER TO SOUTH PENINSULA DRIVE SIDEWALK FUND - 311		150,000	184,498	184,498	170,000	Transfer to S. Peninsula Sidewalk Fund
	TOTALS	259,241	515,386	578,515	578,515	625,402	

**INFORMATION TECHNOLOGY
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	94,361	IT Director
001-0016-516-1200	REGULAR SALARIES	41,464	58,760	60,755	58,760	60,840	IT Technician
001-0016-516-1400	OVERTIME	102	1,280	645	645	658	
001-0016-516-1500	INCENTIVE PAY - IT STIPEND	10,000	10,000	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	12,711	
001-0016-516-2200	RETIREMENT	18,098	20,739	20,946	20,946	21,691	General emp 13.63%
001-0016-516-2301	HEALTH INSURANCE	10,664	16,441	12,315	16,835	16,441	
001-0016-516-2302	DENTAL INSURANCE	247	368	274	352	368	
001-0016-516-2303	LIFE AND DISABILITY INSURANCE	1,030	1,210	1,197	1,297	1,186	
001-0016-516-2304	VISION INSURANCE	65	97	72	95	96	
001-0016-516-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	32	38	38	38	38	
001-0016-516-2400	WORKERS COMP	1,300	1,316	1,316	1,316	1,570	Department share of Worker's Comp Ins
001-0016-516-3100	PROFESSIONAL SERVICES	12,074	9,000	11,500	18,640	11,000	Firewall/Networking consultation/support; Physical security/cabling consultation/support
001-0016-516-3110	PROFESSIONAL SERVICES - GIS	14,787	16,635	8,635	8,545	9,000	GIS Consulting
001-0016-516-3150	PROFESSIONAL SERVICES - EDR		-				
001-0016-516-3450	CONTRACTUAL SERVICES - COMPUTER	152,407	226,925	221,950	221,350	219,060	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	12,200	Taser and Body Camera software and storage
001-0016-516-4000	TRAVEL AND PER DIEM	1,340	1,710	1,710	10	1,900	IT Conferences and VLOC Events
001-0016-516-4020	AUTOMOBILE ALLOWANCE	6,750	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	57,000	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	15,250	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	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	14,851	Department share of general insurance package
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	5,750	Maintenance for town network and misc computer repairs and door controllers

**INFORMATION TECHNOLOGY
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0016-516-4900	OTHER CHARGES & OBLIGATIONS	48	-			-	
001-0016-516-5100	OFFICE SUPPLIES	-	200	200	200	200	Office supplies
001-0016-516-5200	OPERATING SUPPLIES	5,442	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	62,660	52,800	Replacements of computers, network infrastructure, and other IT equipment
001-0016-516-5255	NON-CAPITAL EQUIPMENT - AXON	9,384	10,235	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	2,000	FLGISA Membership, Azure Subscription, Microsoft action pack subscription
001-0016-516-5500	TRAINING	14,067	33,550	33,550	30,914	32,700	KnowB4, Tyler and Energov Training
001-0016-516-6450	MACHINERY AND EQUIPMENT - TECHNOLOGY	41,175	-			-	
	TOTALS	600,471	714,207	714,207	714,207	700,101	

**POLICE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	223,421	Police Chief & Police Lieutenant
001-0021-521-1200	REGULAR SALARIES	653,397	766,537	764,746	766,595	887,554	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	35,602	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	55,500	56,400	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	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	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	\$1,000 each for 2 designated officers
001-0021-521-1520	UNIFORM ALLOWANCE	3,981	5,100	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	97,592	
001-0021-521-2200	RETIREMENT	269,692	337,030	334,254	334,254	392,258	General emp 13.63%; Special risk 32.79%
001-0021-521-2301	HEALTH INSURANCE	108,777	131,633	140,575	117,576	139,752	
001-0021-521-2302	DENTAL INSURANCE	2,660	2,942	2,523	2,523	3,124	
001-0021-521-2303	LIFE AND DISABILITY INSURANCE	6,008	7,247	6,547	6,547	6,785	
001-0021-521-2304	VISION INSURANCE	716	776	697	697	820	
001-0021-521-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	277	303	300	300	322	
001-0021-521-2400	WORKERS COMP	22,000	22,270	22,270	22,270	26,590	Department share of Worker's Comp Ins
001-0021-521-2500	UNEMPLOYMENT	-	-	-	-	-	
001-0021-521-3100	PROFESSIONAL SERVICES	1,255	3,000	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	1,200	Fire Alarm monitoring & inspection of PD
001-0021-521-3450	CONTRACTUAL SERVICES - BODY WORN CAMERAS	-	-	516	516	1,032	Body Worn Camera licenses Year 2 of 3, Carryforward for Body Worn Camera License Year 1 (\$516)
001-0021-521-3460	CONTRACTUAL SERVICES - COPIER	724	-	-	-	-	
001-0021-521-3480	CONTRACTUAL SERVICES - ENTERPRISE	123	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	11,000	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	AUTO ALLOWANCE LAW ENFORCEMENT INCENTIVE	18,750	23,400	24,375	24,375	25,350	\$1,950 per year for 12 police officers

**POLICE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0021-521-4200	POSTAGE	1,296	1,050	1,050	1,550	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	Water & Electric
001-0021-521-4400	RENTALS AND LEASES	111	36,790	36,790	24,325	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	2,892	Split between PD & FD
001-0021-521-4500	INSURANCE - GENERAL	57,410	83,451	83,451	83,451	84,275	Department share of general insurance package
001-0021-521-4600	REPAIR & MAINTENANCE	45	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	25,050	18,000	Fleet Repairs & Maintenance, speedometer and radar calibrations
001-0021-521-4640	RADIO - REPAIR & MAINTENANCE	-	2,875	1,500	1,500	1,500	Radio maintenance agreement, misc radio repairs
001-0021-521-4700	PRINTING AND BINDING	583	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	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	Misc office supplies
001-0021-521-5200	OPERATING SUPPLIES	6,115	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	
001-0021-521-5220	UNIFORMS	6,466	10,000	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	1,000	Supplies & Equip; Co-pay for County spay/neuter
001-0021-521-5250	NON-CAPITAL EQUIPMENT	6,112	42,650	42,134	47,134	54,361	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; Carryover body worn cameras \$1,578
001-0021-521-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,162	1,500	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	6,000	Police Chiefs Conferences, Accreditation conferences, CJIS Conference, Staff Training requests
001-0021-521-5520	TRAINING - TUITION REIMBURSEMENT	-	2,000	2,000	2,050	2,000	Reimbursement for continuing education
001-0021-521-6400	MACHINERY AND EQUIPMENT	-	-	-	17,565	-	
001-0021-521-6470	MACHINERY AND EQUIPMENT- VEHICLES	47,799	-	-	-	20,000	Golf Cart
	TOTALS	1,693,008	1,986,219	1,986,219	1,986,219	2,270,789	

**FIRE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	215,126	Fire Chief & Deputy Chief
001-0022-522-1200	SALARIES	702,109	769,020	771,902	741,494	892,863	15 Firefighter EMTs/Paramedics & 1 Office Manager
001-0022-522-1201	COMP TIME BUY-BACK		11,066	11,066	11,066	11,066	
001-0022-522-1205	RESCUE PAY		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	71,062	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	167,000	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	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	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	7,200	\$600 per designated employee for pump operator certification
001-0022-522-1510	INCENTIVE PAY - PARAMEDIC STIPEND	55,776	66,976	55,029	55,029	96,096	\$8,736 per designated employee for Paramedic certification (11 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	5,100	\$300 per FF/yr for dry cleaning
001-0022-522-2100	FICA	86,300	103,457	100,003	100,003	116,416	
001-0022-522-2200	RETIREMENT	311,870	415,378	417,660	391,544	523,464	General emp 13.63%; Special risk 32.79%
001-0022-522-2301	HEALTH INSURANCE	104,589	135,794	115,796	135,794	147,972	
001-0022-522-2302	DENTAL INSURANCE	2,504	3,032	2,721	2,721	3,308	
001-0022-522-2303	LIFE AND DISABILITY INSURANCE	5,311	6,766	6,663	6,663	7,120	
001-0022-522-2304	VISION INSURANCE	707	800	720	720	868	
001-0022-522-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	280	313	311	311	341	
001-0022-522-2400	WORKERS COMPENSATION	40,987	41,490	41,490	41,490	49,540	Department share of Worker's Comp Ins
001-0022-522-2500	UNEMPLOYMENT	-	-	-	-	-	
001-0022-522-3100	PROFESSIONAL SERVICES	-	-	1,500	1,500	-	
001-0022-522-3400	CONTRACTUAL SERVICES - FIRE ALARM	395	400	400	400	400	Fire alarm monitoring service
001-0022-522-3401	CONTRACTUAL SERVICES - MEDICAL	7,701	7,500	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	-	
001-0022-522-3410	CONTRACTUAL SERVICES - ACCREDITATION	28,471	44,700	44,700	44,700	14,900	Accreditation Services Carryforward
001-0022-522-3420	CONTRACTUAL SERVICES - EQUIPMENT	9,123	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	350	435	Fleet Maintenance Fee - Enterprise
001-0022-522-4000	TRAVEL AND PER DIEM	1,757	3,000	2,900	2,200	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	1,200	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	19,400	Water & Electric
001-0022-522-4400	RENTALS AND LEASES	41	13,846	9,581	9,581	29,135	Portion of postage machine rental \$150, 2 Leased Vehicles, \$28,985.

**FIRE
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0022-522-4450	RENTALS & LEASES - CODE RED	2,662	2,700	2,929	2,929	2,892	Split between PD & FD
001-0022-522-4500	INSURANCE - GENERAL	47,988	66,865	66,865	68,366	67,600	Department share of general insurance package
001-0022-522-4501	INSURANCE - FLOOD	14,229	14,500	14,500	13,700	9,200	Flood insurance for 2 structures on this property
001-0022-522-4600	REPAIR & MAINTENANCE	1,143	2,000	2,000	2,500	2,000	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	42,000	Preventative maintenance and repair for all department vehicles.
001-0022-522-4640	RADIO- REPAIR & MAINTENANCE	-	-	2,648	2,648	2,800	Annual maintenance fee, misc repairs for radios
001-0022-522-4700	PRINTING & BINDING	584	500	500	750	600	Care cards & post cards for transports, business cards, name plates
001-0022-522-4900	OTHER CHARGES & OBLIGATIONS	3,469	2,500	4,400	7,200	4,100	New employee physicals, advertising, recertifications, annual crew physicals
001-0022-522-5100	OFFICE SUPPLIES	945	1,500	1,500	1,500	1,600	General office supplies
001-0022-522-5200	OPERATING SUPPLIES	8,412	8,000	6,553	7,903	8,000	Cleaning supplies, batteries, general maintenance supplies
001-0022-522-5210	FUEL	16,678	21,300	21,300	21,300	21,300	
001-0022-522-5220	UNIFORMS	11,154	11,000	13,757	17,457	16,000	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	15,000	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	Medical operating supplies
001-0022-522-5250	NON-CAPITAL EQUIPMENT	7,891	7,000	16,265	15,665	11,500	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	8,900	9,700	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	6,000	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	4,000	College tuition for FD employees
001-0022-522-6200	BUILDING IMPROVEMENTS	-	39,000	26,500	22,400		
001-0022-522-6400	MACHINERY AND EQUIPMENT	10,989	-	-	-	70,000	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	-	-	-	-	
TOTALS		2,079,877	2,393,447	2,393,447	2,393,447	2,762,779	

**BUILDING AND CODE ENFORCEMENT
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	37,413	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	108,021	Chief Building Official (Floodplain Manager incorporated into this position)
001-0024-524-1200	REGULAR SALARIES	135,571	149,525	152,089	144,589	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	205,645	226,385	Building Inspector; Office Manager; 2 Permit Technicians
001-0024-524-1400	OVERTIME	-	1,500	1,000	600	1,500	Estimated overtime for Code Enforcement personnel
001-0024-524-1450	OVERTIME - BUILDING	9,887	3,000	15,000	13,900	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	
001-0024-524-1505	BLDG/MECH INSPECTOR	-	-	2,500	2,500	5,000	
001-0024-524-1515	INCENTIVE PAY -ASSISTANT TO FLOODPLAIN MANAGER STIPEND	15,385	5,000	5,000	5,000	5,000	
001-0024-524-1516	FIRE INSPECTOR	-	-	5,000	5,000	5,000	
001-0024-524-2100	FICA	12,493	15,684	15,679	15,679	17,283	
001-0024-524-2150	FICA - BUILDING	23,013	25,574	26,016	26,016	27,227	
001-0024-524-2200	RETIREMENT	30,220	39,065	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	71,531	General emp 13.63%
001-0024-524-2301	HEALTH INSURANCE	26,590	28,772	28,063	25,768	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	1,459	
001-0024-524-2304	VISION INSURANCE	88	170	170	165	169	
001-0024-524-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	50	66	66	66	66	
001-0024-524-2351	HEALTH INSURANCE - BUILDING	36,292	41,103	39,696	41,991	41,103	
001-0024-524-2352	DENTAL INSURANCE - BUILDING	1,170	919	1,419	1,419	919	
001-0024-524-2353	LIFE AND DISABILITY INSURANCE - BUILDING	1,820	2,199	2,170	2,170	2,140	
001-0024-524-2354	VISION INSURANCE - BUILDING	276	242	284	289	241	
001-0024-524-2355	EMPLOYEE ASSISTANCE PLAN (EAP) - BUILDING	104	95	100	100	95	
001-0024-524-2400	WORKERS COMP	650	658	658	658	785	Department share of Worker's Comp Ins
001-0024-524-2450	WORKERS' COMP - BUILDING	2,000	2,025	2,025	2,025	2,420	Department share of Worker's Comp Ins
001-0024-524-2550	UNEMPLOYMENT - BUILDING	-	-	-	-	-	

**BUILDING AND CODE ENFORCEMENT
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0024-524-3100	PROFESSIONAL SERVICES	112,140	79,695	74,696	74,696	65,520	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 \$20,750, New Construction Stormwater impacts on existing properties, as requested by Town Council Carryforward \$10,000, EC Review carryforward \$2,700, Watershed Master Plan carryforward \$3,770
001-0024-524-3400	CONTRACTUAL SERVICES - BLDG INSP	11,400	7,000	14,999	21,999	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	Off-site storage
001-0024-524-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	606	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	1,268	-	-	-	-	Budgeted in IT for 23/24 forward
001-0024-524-3480	CONTRACTUAL SERVICES - ENTERPRISE	43	300	300	300	360	Fleet Maintenance Fee - Enterprise
001-0024-524-4000	TRAVEL AND PER DIEM	792	6,500	6,500	3,400	5,575	Code enforcement and permitting conference travel for Code Compliance Manager and staff.
001-0024-524-4005	TRAVEL AND PER DIEM - BUILDING	6,856	7,100	7,100	6,800	12,125	Travel costs for Building Official and staff for BOAF conference; CRS/FFMA educational training; FABTO educational conference; cross-training program for inspectors; certification classes & exams for permit techs and inspectors.
001-0024-524-4020	AUTO ALLOWANCE	1,125	1,950	1,950	1,950	1,950	Planning & Development Director - 50% (split with P&Z)
001-0024-524-4200	POSTAGE SERVICES	2,518	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	12,400	Water & Electric (Approx 3% increase above amended 23/24)
001-0024-524-4400	RENTALS & LEASES	4,387	17,300	16,300	20,600	20,704	Portion of postage machine rental \$350, lease of 2 Vehicles - \$20,354
001-0024-524-4500	INSURANCE - GENERAL	12,000	17,443	17,443	17,443	17,675	Department share of general insurance package
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	4,100	4,000	Routine oil changes, misc repair and maintenance for 4 vehicles
001-0024-524-4700	PRINTING AND BINDING	283	1,000	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	Legal Publications - News Journal and Recording Fees
001-0024-524-4950	BANK SERVICE FEES	2,169	1,100	1,100	13,900	14,060	On-line Payments
001-0024-524-5100	OFFICE SUPPLIES	2,139	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	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	
001-0024-524-5250	NON-CAPITAL EQUIPMENT	955	750	750	3,650	750	Misc equipment
001-0024-524-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,803	3,200	3,200	3,500	2,940	Annual Dues BOAF Local, State & ICC; FABTO; FFMA; ASFPM; FACE; Vol/Flagler FACE; AACE; Central FL Fire Inspector; NFPA Annual Dues; State of FL NFPA; Fire License Re-Certification; BOAF/ICC memberships; Notary renewals for front counter staff.

**BUILDING AND CODE ENFORCEMENT
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0024-524-5500	TRAINING	1,500	4,500	3,500	600	4,099	FACE conference registration for code enforcement staff; NFIP Annual Conference for Code Compliance Mgr; Tyler Connect; Fire inspector re-certification.
001-0024-524-5515	TRAINING - BUILDING	3,705	7,000	7,000	4,000	9,771	Training registration costs for Building Official and staff for BOAF conference; CRS/FEMA; educational training; FABTO conference; cross-training program for inspectors; certification classes & exams for permit techs and inspectors.
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	-	-	-	-	-	
	TOTALS	847,126	950,296	951,665	951,665	1,024,366	

**PUBLIC WORKS
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	26,125	Stormwater studies/fees -\$20,000; Design of Stormwater one-way valves carryover - \$6,125
001-0039-538-4600	STORMWATER MAINTENANCE	11,422	63,000	63,000	47,000	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	29,690	Public Works Director paid 35% from this account
001-0039-539-1200	REGULAR SALARIES	132,252	150,138	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	6,000	4,000	
001-0039-539-1402	OVERTIME - PW BILLABLE	-	400	400	-	400	
001-0039-539-1500	INCENTIVE PAY - STORMWATER CERT	4,310	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	15,618	
001-0039-539-2200	RETIREMENT	25,152	29,523	30,076	30,076	33,059	General emp 13.63%; Senior mgmt 34.52%
001-0039-539-2301	HEALTH INSURANCE	26,737	27,352	23,839	27,339	33,071	
001-0039-539-2302	DENTAL INSURANCE	614	610	506	616	708	
001-0039-539-2303	LIFE AND DISABILITY INSURANCE	1,228	1,273	897	1,047	1,215	
001-0039-539-2304	VISION INSURANCE	167	178	159	159	186	
001-0039-539-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	66	70	62	72	73	
001-0039-539-2400	WORKERS COMP	18,000	18,221	18,221	18,221	21,750	Department share of Worker's Comp Ins
001-0039-539-3100	PROFESSIONAL SERVICES	4,613	5,000	13,800	14,300	22,625	Engineering designs for projects - \$20,000; Design of Retention Pond Excavations carryforward - \$2,625
001-0039-539-3110	PROFESSIONAL SERVICES - SEWER GRANTS	-	-	-	-	-	
001-0039-539-3420	CONTRACTUAL SERVICES - TEMP HELP	4,986	5,000	28,450	25,805	5,000	Temporary Help for projects
001-0039-539-3430	CONTRACTUAL SERVICES - PEST CONTROL	8,507	10,000	11,650	13,150	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	4,050	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	535	720	Fleet Maintenance Program - Enterprise
001-0039-539-4000	TRAVEL & PER DIEM	897	4,000	4,000	2,000	4,500	Travel Expenses for hotel accomodations for conferences & training for Public Works staff.
001-0039-539-4020	AUTO ALLOWANCE	1,365	1,950	1,950	1,950	1,950	Public Works Director 35%
001-0039-539-4200	POSTAGE SERVICES	792	800	800	800	985	Percentage attributed to specific department
001-0039-539-4300	UTILITY SERVICES	4,187	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	Includes records and destruction fees
001-0039-539-4400	RENTALS & LEASES	6,720	29,380	25,380	21,130	36,680	Boom lift rental, PW leased vehicles, postage machine rental
001-0039-539-4500	INSURANCE - GENERAL	17,915	24,711	24,711	25,464	25,902	Department share of general insurance package
001-0039-539-4600	REPAIR AND MAINTENANCE	59,724	131,000	136,650	154,146	167,307	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); Town Hall Door Repair carryover (3,307) Other misc repairs.
001-0039-539-4610	REPAIR AND MAINTENANCE - VEHICLE	4,692	7,500	7,500	6,000	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	12,000	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	972	1,575	Radio Maintenance Agreement, misc radio repairs
001-0039-539-4700	PRINTING & BINDING	143	500	500	500	500	Forms, letterhead, envelopes

**PUBLIC WORKS
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
001-0039-539-4900	OTHER CHARGES & OBLIGATIONS	5,080	2,500	2,500	3,100	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	550	Office Supplies
001-0039-539-5200	OPERATING SUPPLIES	22,126	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	EIA Forcasting small decrease - estimating 23/24 budget amounts
001-0039-539-5220	UNIFORMS	3,424	6,000	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	2,800	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	2,400	FSA, Amazon, FWPCOA, APWA (Split)
001-0039-539-5500	TRAINING	1,835	3,000	3,000	2,000	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	13,300	-	
001-0039-539-6400	MACHINERY AND EQUIPMENT	21,637	187,900	170,550	181,550	135,000	Stormwater One-Way Valve Project Carryover \$100,000; Community Center Generator Carryover \$35,000
001-0039-539-6470	MACHINERY AND EQUIPMENT - VEHICLES	-	11,700	11,700	11,369	-	
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	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	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	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	-	-	-	-	-	
TOTALS		676,153	960,712	993,528	993,528	950,414	

**PARKS RECREATION
FUND 001**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 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	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	153,024	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	8,898	
001-0072-572-2100	FICA	19,930	20,886	19,489	20,886	21,646	
001-0072-572-2200	RETIREMENT	35,502	39,839	40,142	40,142	44,489	General emp 13.63%
001-0072-572-2301	HEALTH INSURANCE	35,630	45,437	38,937	43,490	42,560	
001-0072-572-2302	DENTAL INSURANCE	815	1,017	976	976	983	
001-0072-572-2303	LIFE AND DISABILITY INSURANCE	1,643	1,971	1,524	1,524	1,874	
001-0072-572-2304	VISION INSURANCE	220	251	233	233	258	
001-0072-572-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	86	99	92	92	102	
001-0072-572-2400	WORKERS COMP	1,300	1,316	1,316	1,316	1,570	Department share of Worker's Comp Ins
001-0072-572-2500	UNEMPLOYMENT	-	-	1,238	1,238	415	Re-Employment
001-0072-572-3100	PROFESSIONAL SERVICES	350	11,000	14,500	14,500	11,000	Arborist services; Invasive Species Removal; Piling repair
001-0072-572-3400	CONTRACTUAL SERVICES -	1,900	3,000	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	1,850	Travel expenses for FRPA conference; FRPA Directors Summit; VLOC events
001-0072-572-4020	AUTO ALLOWANCE	5,265	3,900	3,900	5,100	3,900	100% Cultural Services Manager, 35% Public Works Director
001-0072-572-4300	UTILITY SERVICES	21,915	17,350	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	Green Mound lease for historic property within Ponce Preserve
001-0072-572-4500	INSURANCE - GENERAL	17,000	24,711	24,711	24,711	24,975	Department share of general insurance package
001-0072-572-4600	REPAIR AND MAINTENANCE	10,152	17,000	17,000	17,000	30,000	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; ; Misc. repairs in parks; Misc. landscape maintenance in parks
001-0072-572-4700	PRINTING AND BINDING	18	250	250	250	250	Misc printing
001-0072-572-4800	PROMOTIONAL ACTIVITIES	9,463	9,000	6,500	6,630	9,000	Children's holiday events (Halloween, Christmas, Easter)
001-0072-572-4900	OTHER CHARGES & OBLIGATIONS	416	650	650	650	700	Advertising; Hosting annual Parks Directors Luncheon
001-0072-572-5100	OFFICE SUPPLIES	199	250	250	250	250	Misc office supplies
001-0072-572-5200	OPERATING SUPPLIES	1,697	1,800	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	27,355	Townwide holiday decorations; court rollers; court windscreens; Utility Box Wraps; Native Plant identification markers; Podium and speakers for events; Ponce Preserve interpretive signs \$6,855.00 carryover
001-0072-572-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,530	2,100	1,800	1,800	1,800	Arbor Day Foundation/ Tree City USA; FRPA; NRPA; Canva- Marketing website subscription; Amazon Prime; Court Reserve; Florida Native Plant Society
001-0072-572-5500	TRAINING	820	2,300	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	92,694	Pollard tennis court resurfacing - \$5,000; Emergency piling repairs carryover \$87,694
001-0072-572-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
	TOTALS	421,508	489,596	486,780	611,780	632,234	

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

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
002-0000-312-4100	1ST LOCAL OPTION FUEL TAX - .06 OLD	76,033	76,100	76,100	76,100	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	24,800	FY 23/24 fund balance is \$89,115 per audit of FY 22/23
TOTAL		85,000	85,000	85,000	85,000	85,000	

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

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	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
003-0000-312-4200	2ND LOCAL OPTION FUEL TAX - .05 NEW	54,734	54,900	54,900	54,900	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	2,700	
003-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	21,155	Close out Ponce de Leon Septic to Sewer fund (309); FY 23/24 fund balance is \$538,391, per audit of FY 22/23
TOTAL		57,929	58,600	58,600	58,600	67,355	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENDITURES							
003-0003-541-5300	ROAD MATERIAL / SUPPLIES - RESURFACING	-	-	-	-	-	
003-0003-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
003-0003-541-9100	TRANSFER TO RESERVES	50,929	51,600	51,600	51,600	39,200	
003-0003-541-9121	TRANSFER TO 201 FUND - DEBT SERVICE	7,000	7,000	7,000	7,000	7,000	For payment of SRF Stormwater loan
003-0003-541-9309	TRANSFER TO 309 FUND - PONCE DE LEON SEWER PROJECT	-	-	-	-	21,155	Close out Ponce de Leon Septic to Sewer fund (309)
TOTAL		57,929	58,600	58,600	58,600	67,355	

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	\$589,991
FY 25/26 Fund Balance	\$608,036

**DONATIONS
FUND 005**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
005-0000-366-0000	DONATIONS - POLICE	1,720	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	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	-	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	-	-	-	-	-	
	TOTAL	3,564	3,400	3,400	3,400	2,700	

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

**HURRICANE IAN
FUND 007**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
REVENUES							
007-0000-369-3000	MISC REV REIMB-INSURANCE	241,745	-			-	
007-0000-331-2001	FEMA GRANT REIMB - IAN	270,868	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	61,921	61,921	-	FY 23/24 fund balance is \$123,842 per audit of FY 22/23
TOTAL		820,868	59,262	147,768	166,017	-	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
EXPENDITURES							
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	-	
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	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	113,071	131,320		
TOTAL		820,868	59,262	147,768	166,017	-	

**DISASTER RECOVERY
FUND 008**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
REVENUES							
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
	TOTAL	-	-	-	100,000	25,000	
ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
EXPENDITURES							
008-0008-525-9100	TRANSFER TO RESERVES	-	-	-	100,000	25,000	
	TOTAL	-	-	-	100,000	25,000	

TREE BANK
FUND 141

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
141-0000-329-0000	TREE ASSESSMENT	19,600	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
TOTAL		19,600	4,000	4,000	4,000	12,000	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENDITURES							
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	Tree Replenishment throughout Town
141-0141-572-6300	IMPROVEMENTS OTHER THAN BUILDINGS	-			-	-	
141-0141-572-9100	TRANSFER TO RESERVES	16,325					
TOTAL		19,600	4,000	4,000	4,000	12,000	

**SIDEWALK
FUND 143**

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

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENDITURES							
143-0143-541-4600	REPAIR & MAINTENANCE	-	6,000	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	-	
	TOTAL	13,963	8,000	16,000	16,000	15,000	

**PARKS AND RECREATION
FUND 144**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
144-0000-324-6100	RECREATION IMPACT FEES	3,130	4,000	4,000	2,782	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
TOTAL		3,130	4,000	4,000	2,782	3,000	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENDITURES							
144-0144-572-5250	NON-CAPITAL EQUIPMENT	-	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	2,782	2,000	
TOTAL		3,130	4,000	4,000	2,782	3,000	

COMMUNITY CENTER
FUND 145

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
145-0000-349-0000	PICCI PAYMENT TOWARDS UTILITIES	2,381	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	71,680	
145-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	FY 23/24 fund balance \$25,717 per audit of FY 22/23
TOTAL		27,381	29,807	29,807	29,807	74,180	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
145-0145-572-4300	UTILITY SERVICES	9,522	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	14,390	Community Center property insurance
145-0145-572-4600	REPAIR & MAINTENANCE	6,878	7,000	7,000	2,700	16,000	Miscellaneous repair & maintenance (6,000); Landscaping (10,000)
145-0145-572-5250	NON CAPITAL EQUIPMENT	-	-	-	4,300	-	
145-0145-572-6200	BUILDING IMPROVEMENTS	-	-	-	-	33,000	Gutters (8,000); Roof/Ceiling Repair (25,000)
145-0145-572-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	
145-0145-572-9100	TRANSFER TO RESERVES	1,981	-	-	-	-	
TOTAL		27,381	29,807	29,807	29,807	74,180	

**HISTORICAL MUSEUM
FUND 146**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
146-0000-347-3010	SERVICE CHARGE - CULTURAL CLASSES	575	500	500	500	500	
146-0000-369-0000	OTHER MISC REVENUE - DONATIONS	734	800	800	800	800	
146-0000-381-8001	TRANSFER FROM GENERAL FUND	67,000	68,501	68,501	58,501	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
TOTAL		76,021	69,801	69,801	59,801	115,500	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
146-0146-573-1100	EXECUTIVE SALARIES	382	-	-	-	-	
146-0146-573-1200	REGULAR SALARIES	20,344	20,925	20,826	13,826	20,280	Cultural Services Coordinator 50% (split 50/50 between Parks & Rec and Museum)
146-0146-573-1400	OVERTIME	538	961	961	961	819	
146-0146-573-2100	FICA	1,633	1,674	1,131	1,131	1,614	
146-0146-573-2200	RETIREMENT	2,628	2,995	3,013	3,744	2,892	General emp 13.63%
146-0146-573-2301	HEALTH INSURANCE	6,851	4,110	4,110	4,492	4,110	
146-0146-573-2302	DENTAL INSURANCE	164	92	61	61	92	
146-0146-573-2303	LIFE AND DISABILITY INSURANCE	359	162	128	128	145	
146-0146-573-2304	VISION INSURANCE	43	24	16	16	24	
146-0146-573-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	12	10	6	6	9	
146-0146-573-2400	WORKERS COMP	650	658	658	658	725	Amount attributed to specific department
146-0146-573-2500	UNEMPLOYMENT	-	-	1,238	1,238	415	Re-Employment
146-0146-573-3100	PROFESSIONAL SERVICES	-	1,000	500	500	1,000	Arborist and historic expertise
146-0146-573-3400	CONTRACTUAL SERVICES	1,708	2,300	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	Travel fees for educational programs
146-0146-573-4300	UTILITY SERVICES	3,407	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	6,400	Museum property insurance
146-0146-573-4501	INSURANCE - FLOOD	5,841	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	Misc building & grounds maint; AC maintenance
146-0146-573-4700	PRINTING & BINDING	-	800	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	800	Misc cultural classes
146-0146-573-4900	OTHER CHARGES AND OBLIGATIONS	-	1,000	100	100	100	Advertising for events
146-0146-573-5100	OFFICE SUPPLIES	495	250	250	250	250	Misc office supplies
146-0146-573-5200	OPERATING SUPPLIES	1,697	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	7,500	1,500	Picture frames and display materials; Artifact acquisitions; Interpretive display materials
146-0146-573-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	456	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	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	-	-	-		
TOTAL		76,021	69,801	69,801	59,801	115,500	

**POLICE EDUCATION
FUND 160**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
160-0000-351-1000	TRAFFIC & CRIMINAL FINES	1,230	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	800	
TOTAL		1,230	4,000	4,000	4,000	2,000	

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

**DEBT SERVICE - STORMWATER IMPROVEMENTS
FUND 201**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
201-0000-381-8000	TRANSFER 001 - CELL TOWER LEASE	23,184	23,184	23,184	23,184	23,184	Cell Tower Lease revenue
201-0000-381-8001	TRANSFER 001 - TELECOM TAX	16,400	16,400	16,400	16,400	16,400	Telecommunication Tax revenue
201-0000-381-8002	TRANSFER 002 FUND - OLD GAS TAX	85,000	85,000	85,000	85,000	85,000	Old Gas Tax revenue
201-0000-381-8003	TRANSFER 003 FUND - NEW GAS TAX	7,000	7,000	7,000	7,000	7,000	New Gas Tax revenue
201-0000-381-8402	TRANSFER ENTERPRISE FUNDS - 402 & 403	25,000	25,000	25,000	25,000	25,000	Enterprise Fund revenue - Refuse & Sewer
201-0000-381-9000	TRANSFER FROM RESERVES	1	3	3	3	2	FY 23/24 fund balance \$2,723 per audit of FY22/23
TOTAL		156,585	156,587	156,587	156,587	156,586	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
201-0201-517-7100	DEBT SERVICE - PRINCIPLE	141,875	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	3,522	
201-0201-517-7300	DEBT SERVICE - GRANT ALLOCATION FEE	7,355	5,464	5,464	5,464	3,522	
201-0201-517-9100	TRANSFER TO RESERVES		-	-	-	-	
TOTAL		156,585	156,587	156,587	156,587	156,586	

**DEBT SERVICE - TOWN HALL
FUND 203**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
203-0000-381-2000	TRANSFER FROM RESERVES	360	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	327,947	
	TOTAL	328,360	328,400	328,400	328,400	327,947	-

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
203-0203-517-7100	DEBT SERVICE - PRINCIPAL	291,000	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	12,947	
203-0203-517-9100	TRANSFER TO RESERVES		-			-	
	TOTAL	328,360	328,400	328,400	328,400	327,947	

**LAND ACQUISITION
FUND 302**

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

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
302-0302-519-3100	PROFESSIONAL SERVICES	1,048	-			50,000	Building B design & engineering
302-0302-519-5250	NON-CAPITAL EQUIPMENT	6,907	-				
302-0302-519-6200	CAPITAL IMPROVEMENTS	138,682	-			225,000	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	40,610	
302-0302-519-9123	TRANSFER TO DEBT SERVICE - 203 FUND	328,000	328,000	328,000	328,000	327,947	Transfer to 203 fund - Town Hall Loan Debt Service
302-0302-519-9151	TRANSFER TO LIGHTHOUSE PARK -151 FUND					-	
TOTAL		548,327	501,900	501,900	501,900	643,557	

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	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
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
TOTAL		213,570	-	-	-	210,000	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
305-0305-522-4400	RENTALS & LEASES	-	-	-	-	159,000	Ladder Fire Truck
305-0305-522-6400	MACHINERY AND EQUIPMENT	201,570	-	-	-	51,000	Fire Truck Equipment
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	-	-	-	-	-	
TOTAL		213,570	-	-	-	210,000	

**CAPITAL FACILITY MAINT
FUND 307**

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

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
<u>EXPENSES</u>							
307-0307-526-9101	TRANSFER TO GENERAL FUND	17,240	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.
TOTAL		25,000	27,900	27,900	27,900	-	

**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
REVENUES							
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	-	-	-	-	21,155	Transfer needed to close out this fund
309-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	FY 23/24 fund balance \$(21,155) per audit of FY 22/23
TOTAL		62,919	-	-	-	21,155	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
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	-	-	-	21,155	Transfer needed to close out this fund
TOTAL		62,919	-	-	-	21,155	

**ECONOMIC IMPACT
FUND 310**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
310-0000-331-5000	FEDERAL GRANT - ARPA	-	-			-	
310-0000-380-0000	PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES	-	-	-	-	18,400	Energov Software Conversion - 18,400
310-0000-381-9000	TRANSFER FROM RESERVES	948,035	177,665	177,665	86,542	135,000	FY 23/24 fund balance \$266,002 per audit FY 22/23
TOTAL		948,035	177,665	177,665	86,542	153,400	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
310-0310-516-3450	CONTRACTUAL SERVICES - ENERGOV	-	46,824	46,824	28,424	18,400	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	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	-	
310-0310-516-9100	TRANSFER TO RESERVES	-	-			-	
TOTAL		948,035	177,665	177,665	86,542	153,400	

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

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
311-0000-381-8001	TRANSFER FROM GENERAL FUND		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	-	-			1,089,197	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	113,071	131,320	-	
TOTAL		652,756	180,000	297,569	315,818	1,259,197	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
311-0311-541-3100	PROFESSIONAL SERVICES			143,960	21,600	1,099,197	Surveying and Engineering Design
311-0311-541-3400	CONTRACT SERV- VOLUSIA COUNTY			50,000	5,000	160,000	Volusia County Project Management
311-0311-541-9100	TRANSFER TO RESERVES	652,756	180,000	103,609	289,218		
TOTAL		652,756	180,000	297,569	315,818	1,259,197	

SEPTIC-TO-SEWER PHASE 1 AND 2
FUND 312

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	CURRENT ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
REVENUES							
312-0000-334-3500	FDEP PRINCIPAL FORGIVENESS SRF LOAN (100%)	-	-	-	-	5,200,000	50% of a \$10.4 Million SRF Loan
312-0000-369-0000	PORT ORANGE REIMBURSEMENT	-	-	71,531	71,531	-	72% of Funding Assistance Cost
312-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	27,818	
312-0000-381-9312	TRANSFER FROM RELIEF FUNDS	-	-	27,818	27,818	-	
TOTAL		-	-	99,349	99,349	5,227,818	-

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	CURRENT ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	COMMENTS
EXPENSES							
312-0312-535-3100	PROFESSIONAL SERVICES	-	-	99,349	71,531	436,418	Design, Inspection & 28% of Funding Assistance Cost
312-0312-535-6300	IMPROVEMENTS OTHER THAN BLDG	-	-	-	-	4,791,400	Construction Services
312-0312-535-9100	TRANSFER TO RESERVES	-	-	-	27,818	-	
TOTAL		-	-	99,349	99,349	5,227,818	

**WATER OPERATIONS/MAINTENANCE
FUND 401**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
401-0000-343-3000	WATER UTILITY - SALES	1,576,859	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	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	6,150	
401-0000-343-3300	PENALTIES - LATE PAYMENTS	14,197	12,500	12,500	18,450	19,000	Late payments
401-0000-343-3400	HYDRANT METER FEE	1,200	200	200	200	600	
401-0000-361-1000	INTEREST	8,216	7,000	7,000	9,900	8,450	
401-0000-369-0000	OTHER MISCELLANEOUS REVENUE	4,540	750	750	2,000	2,000	
401-0000-380-0000	PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES	-	-	-	-	10,900	Water Supply Workplan Update carryforward - \$10,900.
401-0000-382-9000	TRANSFER FROM RESERVES	65,889	179,194	179,194	5,565	14,731	FY23/24 fund balance \$850,862 per audit of FY 22/23
401-0000-382-9146	TRANSFER FROM MUSEUM FUND (146)	17,235	-	-	-	-	
TOTAL		1,697,969	1,943,701	1,943,701	1,821,172	1,912,331	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
401-0401-533-1100	EXECUTIVE SALARIES	102,527	89,969	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	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	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	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	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	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	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	1,139	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	2,215	same percentage as used for salaries allocated to this fund
401-0401-533-2304	VISION INSURANCE	240	313	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	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	14,475	Water Fund's share of worker's compensation insurance
401-0401-533-3100	PROFESSIONAL SERVICES	23,656	36,900	24,800	27,800	25,900	Valve & Hydrant Oversight/Inspections - \$15,000; Water Supply Work Plan Update carryforward - \$10,900
401-0401-533-3200	ACCOUNTING AND AUDITING	11,914	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	1,000	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	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	2,400	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	1,000	4,000	Travel expenses for training
401-0401-533-4020	AUTO ALLOWANCE	3,700	4,930	5,710	5,000	6,490	Town Manager 15%
401-0401-533-4200	POSTAGE SERVICES	4,401	4,200	4,200	4,200	5,250	Pro-rata share to mail bills

**WATER OPERATIONS/MAINTENANCE
FUND 401**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
401-0401-533-4300	UTILITY SERVICES	495	500	500	692	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	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	17,590	Water Fund's share of general insurance package
401-0401-533-4600 ⁽¹⁾	REPAIR & MAINTENANCE	5,713	-	-	-	-	
401-0401-533-4610 ⁽¹⁾	REPAIR & MAINTENANCE - VEHICLE	4,407	-	-	-	-	
401-0401-533-4620 ⁽¹⁾	REPAIR & MAINTENANCE-EQUIPMENT	5,786	-	-	-	-	
401-0401-533-4630 ⁽¹⁾	REPAIR & MAINTENANCE-HYDRANTS	20,880	-	-	-	-	
401-0401-533-4700	PRINTING AND BINDING	840	1,800	1,300	1,046	1,800	Forms, business cards, name plates, letterheads, blueprints, maps & envelopes
401-0401-533-4900	OTHER CHARGES & OBLIGATIONS	5,609	7,500	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	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	Includes general office supplies, pens, paper, toner, etc.
401-0401-533-5200	OPERATING EXPENSES	1,945	3,000	3,000	1,000	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	EIA Forcasting small decrease - Keeping 23/24 Budget amounts
401-0401-533-5250	NON-CAPITAL EQUIPMENT	2,962	8,000	10,500	7,062	7,500	Misc tools & meter boxes
401-0401-533-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,266	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	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	-	-	
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	35,710	35,005	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	For water system improvements debt service
401-0401-533-9405	TRANSFER TO WATER R & R - 405	-	177,000	177,000	110,200	135,900	Move to Water Renewal & Replacement Fund - 405
	TOTAL	1,697,969	1,943,701	1,943,701	1,821,172	1,912,331	

Note: ⁽¹⁾ 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).

REFUSE
FUND 402

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
402-0000-343-4000	SERVICE CHARGE - SOLID WASTE	418,642	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
TOTAL		443,637	482,160	482,160	487,000	486,300	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
402-0402-534-3400	CONTRACTUAL SERVICES	407,137	443,312	443,312	447,300	464,000	Increased expense due to higher rate in FY 24/25 charged to the Town by waste hauler (\$33.39/est month x 1,158 customers)
402-0402-534-3401	CONTRACTUAL SERVICES - HAZARDOUS WASTE DISPOSAL EVENT		1,500	1,500	-	6,000	
402-0402-534-3402	CONTRACTUAL SERVICES - PAPER SHREDDING EVENT		750	750	-	2,000	
402-0402-534-9100	TRANSFER TO RESERVES		98	98	3,200	-	
402-0402-534-9101	TRANSFER TO GENERAL FUND	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	
TOTAL		443,637	482,160	482,160	487,000	486,300	

**SEWER
FUND 403**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
403-0000-324-2100	IMPACT FEE - SEWER - PORT ORANGE	43,776	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	1,073,000	1,118,700	Collected for pass-through payment to Port Orange, based on 5.75% Port Orange rate increase effective 1/1/25
403-0000-343-5100	SEWER CONNECTION FEES	16,800	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	24,832	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	168	FY 23/24 fund balance \$6,515 per audit of FY 22/23
TOTAL		1,106,713	1,132,159	1,132,159	1,146,909	1,178,460	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
403-0403-535-3410	CONTRACTUAL SERVICES - PAYMENTS TO PORT ORANGE	1,021,137	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	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	
403-0403-535-9121	TRANSFER TO DEBT SERVICE - SRF - 201	12,500	12,500	12,500	12,500	12,500	
TOTAL		1,106,713	1,132,159	1,132,159	1,146,909	1,178,460	

**WATER EXPANSION
FUND 404**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
404-0000-324-2100	IMPACT FEES - PONCE INLET	9,162	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	15,450	Impact fees are based upon each new residential unit - (8 x 1,931 each).
404-0000-380-1000	TRANSFER FROM RESERVES	-	6,500	6,500	6,500	4,356	FY 23/24 fund balance \$164,448, per audit of FY 22/23
TOTAL		25,407	44,510	44,510	44,510	27,950	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
404-0404-533-3100	PROFESSIONAL SERVICES	-	-	-	-	-	
404-0404-533-5250	NON-CAPITAL EQUIPMENT	-	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	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	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	-	
TOTAL		25,407	44,510	44,510	44,510	27,950	

**WATER RENEWAL AND REPLACEMENT
FUND 405**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
REVENUES							
405-0000-382-9401	TRANSFER FROM 401 FUND	-	177,000	177,000	110,200	135,900	
405-0000-382-9000	TRANSFER FROM RESERVES	-	-		-		
TOTAL		-	177,000	177,000	110,200	135,900	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
405-0405-533-4600	REPAIR & MAINTENANCE	-	15,000	8,600	3,900	5,000	Supplies for water line maintenance & repairs, meter locks, valve repair & replacement
405-0405-533-4610	REPAIR & MAINTENANCE - VEHICLE	-	12,000	5,100	1,950	3,000	50% Vehicle Repairs (split with PW)
405-0405-533-4620	REPAIR & MAINTENANCE - EQUIPMENT	-	15,000	8,100	6,550	8,000	50% equipment repairs (split with PW)
405-0405-533-4630	REPAIR & MAINTENANCE - HYDRANTS	-	35,000	41,900	41,900	41,900	Hydrant and Valve repair & maintenance
405-0405-533-6400	MACHINE & EQUIPMENT	-	-	13,300	5,900	53,000	4 Fire Hydrants (32,000), Hydrant meters (6,000) & 1 Autoflushers (15,000)
405-0405-533-9100	TRANSFER TO RESERVES	-	100,000	100,000	50,000	25,000	
TOTAL		-	177,000	177,000	110,200	135,900	

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

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

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

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 22/23	ADOPTED 23/24	MID-YEAR AMENDED 23/24	AMENDED 23/24	PROPOSED 24/25	Comments
EXPENSES							
411-0411-517-7100	DEBT SERVICE - PRINCIPAL	53,290	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	7,453	
411-0411-517-9100	TRANSFER TO RESERVES	173	172	172	172	172	
TOTAL		62,000	62,000	62,000	62,000	62,000	